



上海實業控股有限公司

SHANGHAI INDUSTRIAL HOLDINGS LIMITED

(Stock Code : 363)

綠色健康 Sustainable  
Wellness  
Guiding Tomorrow 引領未來



INTERIM REPORT 2025

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# Corporate Information

## DIRECTORS

### Executive Directors

Ms. Leng Wei Qing (*Chairlady*)  
Mr. Zhang Qian (*Chief Executive Officer*)  
Mr. Yao Jia Yong  
Mr. Xu You Li (*Deputy CEO*)

### Independent Non-Executive Directors

Mr. Leung Pak To, Francis  
Mr. Yuen Tin Fan, Francis  
Prof. Zhang Qian<sup>1</sup>  
Mr. Tang, William Harry Jiasheng<sup>1</sup>

## BOARD COMMITTEES

### Executive Committee

Ms. Leng Wei Qing (*Committee Chairlady*)  
Mr. Zhang Qian  
Mr. Yao Jia Yong  
Mr. Xu You Li

### Audit Committee

Mr. Leung Pak To, Francis (*Committee Chairman*)  
Mr. Yuen Tin Fan, Francis  
Prof. Zhang Qian<sup>2</sup>  
Mr. Tang, William Harry Jiasheng<sup>2</sup>

### Remuneration Committee

Mr. Yuen Tin Fan, Francis (*Committee Chairman*)<sup>3</sup>  
Mr. Leung Pak To, Francis  
Prof. Zhang Qian<sup>3</sup>  
Mr. Tang, William Harry Jiasheng<sup>3</sup>  
Ms. Xu Hui Hua  
Ms. Zhou Xu Bo

### Nomination Committee

Mr. Yuen Tin Fan, Francis (*Committee Chairman*)<sup>4</sup>  
Mr. Leung Pak To, Francis  
Prof. Zhang Qian<sup>4</sup>  
Mr. Tang, William Harry Jiasheng<sup>4</sup>  
Ms. Xu Hui Hua  
Ms. Zhou Xu Bo

## COMPANY SECRETARY

Mr. Yee Foo Hei

## QUALIFIED ACCOUNTANT

Mr. Lee Kim Fung, Edward

## AUTHORISED REPRESENTATIVES

Mr. Zhang Qian  
Mr. Yee Foo Hei

## REGISTERED OFFICE

26th Floor, Harcourt House,  
39 Gloucester Road, Wanchai, Hong Kong  
Telephone : (852) 2529 5652  
Facsimile : (852) 2529 5067  
Email : enquiry@sihl.com.hk

## COMPANY STOCK CODE

Stock Exchange : 363  
Bloomberg : 363 HK  
Reuters : 0363.HK  
ADR : SGHIY

## COMPANY WEBSITE

www.sihl.com.hk

## AUDITOR

Deloitte Touche Tohmatsu  
*Republic Public Interest Entity Auditors*

## ADR DEPOSITORY BANK

The Bank of New York Mellon  
BNY Mellon Shareowner Services  
P.O. Box 358516,  
Pittsburgh, PA 15252-8516, USA  
Telephone : (1) 201 680 6825  
Toll free (USA) : (1) 888 BNY ADRS  
Website : www.bnymellon.com/shareowner  
Email : shrrelations@bnymellon.com

### Notes:

1. Prof. Zhang Qian and Mr. Tang, William Harry Jiasheng were appointed as Independent Non-Executive Directors of the Company on 29 August 2025.
2. Prof. Zhang Qian and Mr. Tang, William Harry Jiasheng were appointed as members of the Audit Committee of the Company on 29 August 2025.
3. Mr. Yuen Tin Fan, Francis was appointed as the chairman of the Remuneration Committee of the Company on 29 August 2025, and Prof. Zhang Qian and Mr. Tang, William Harry Jiasheng were appointed as members of the Remuneration Committee of the Company on the same date.
4. Mr. Yuen Tin Fan, Francis was appointed as the chairman of the Nomination Committee of the Company on 29 August 2025, and Prof. Zhang Qian and Mr. Tang, William Harry Jiasheng were appointed as members of the Nomination Committee of the Company on the same date.

# Information for Shareholders

## SHAREHOLDER ENQUIRIES

### Company Contact Details

Address : 26th Floor, Harcourt House  
39 Gloucester Road  
Wanchai, Hong Kong

Telephone : (852) 2529 5652

Facsimile : (852) 2529 5067

Email : enquiry@sihl.com.hk

### Company Secretarial

Telephone : (852) 2876 2317

Facsimile : (852) 2863 0408

Email : csdept@sihl.com.hk

### Investor Relations

Telephone : (852) 2821 3936

Facsimile : (852) 2866 2989

Email : ir@sihl.com.hk

## Share Registrar

### Tricor Investor Services Limited

Address : 17th Floor, Far East Finance Centre  
16 Harcourt Road  
Hong Kong

Telephone : (852) 2980 1333

Facsimile : (852) 2861 1465

## Our Website

Press releases and other information of the Group can be found at our website: [www.sihl.com.hk](http://www.sihl.com.hk).

## DIVIDEND

The Board of Directors has resolved to pay an interim dividend of HK42 cents per Share (2024: HK42 cents per Share) for 2025, to Shareholders whose names appear on the register of members of the Company on Friday, 26 September 2025. The interim dividend will be paid to Shareholders on or around Wednesday, 15 October 2025.

## CLOSURE OF REGISTER OF MEMBERS

For the purpose of determining Shareholders' entitlement to the interim dividend, the register of members of the Company will be closed on Friday, 26 September 2025, on which no transfer of Shares will be effected. As such, all transfers accompanied by the relevant share certificates must be lodged with the Company's share registrar, Tricor Investor Services Limited by 4:30 p.m. on Thursday, 25 September 2025.

## FINANCIAL CALENDAR

|                                                    |                               |
|----------------------------------------------------|-------------------------------|
| <b>2025 interim results announced</b>              | 28 August 2025                |
| <b>Despatch of 2025 interim report</b>             | on or about 15 September 2025 |
| <b>Ex-dividend date for 2025 interim dividend</b>  | 24 September 2025             |
| <b>Record date for 2025 interim dividend</b>       | 26 September 2025             |
| <b>Despatch of notice of 2025 interim dividend</b> | on or about 15 October 2025   |

# Chairlady's Statement

I am pleased to report to our Shareholders the Group's interim results for the period ended 30 June 2025.

In the first half of 2025, the global economic landscape showed signs of recovery, resulting in both opportunities and challenges. Mainland China's economy is stable and improving, with macroeconomic policies taking notable effect. However, escalating international geopolitical tensions, coupled with unilateral actions by some countries have further exacerbated market volatility.

In response to the volatile and ever-changing external environment, the Board of Directors and management of the Group have taken active steps to overcome challenges while focusing on further growth and development amidst stability. On one hand, we capitalized on opportunities arising from favourable national policies to explore new growth drivers; on the other hand, we continued to optimise our business layout, streamline our management and improve our operational efficiency to ensure the stable operation and development of our core businesses.

For the six months ended 30 June 2025, the Group's unaudited revenue amounted to HK\$9,476 million, representing a decrease of 8.6% year-on-year. Profit attributable to shareholders was HK\$1,042 million, representing a decrease of 13.2% year-on-year. The decline in revenue and profit was primarily attributable to the decrease in booked sales from property delivery in real estate business compared with the same period last year as well as substantial provisions for impairment of real estate inventory and decrease in fair value of investment properties.

The Board of Directors has resolved to pay an interim dividend of HK42 cents per Share for 2025 (2024: HK42 cents per Share) to Shareholders whose names appear on the register of members of the Company on Friday, 26 September 2025. The above interim dividend will be paid to Shareholders on or around Wednesday, 15 October 2025.

During the period, the Group's core businesses remained stable. The infrastructure and environmental protection segment (including toll roads, water services and clean energy businesses) recorded a profit of HK\$933 million, representing a decrease of 11.6% year-on-year, primarily due to the fact that following the disposal of equity interests in Hangzhou Bay Bridge at the end of last year, the Group ceased to share its profit starting from the period under review, and a loss of HK\$56.84 million was incurred during the successful privatization of Canvest Environmental.

The comprehensive healthcare operations segment generated a profit of HK\$141 million for the Group during the period, representing a year-on-year increase of 118.4%.

The real estate segment recorded a loss of HK\$465 million during the period, representing an increase of approximately 2.56 times compared to the loss recorded in the same period last year. This was mainly due to a decrease in booked sales from property delivery during the period, coupled with substantial provisions for impairment of inventory of projects such as those in Suzhou by SI Development, and decrease in fair value of investment properties recorded by SI Urban Development.

The consumer products segment delivered a solid performance, with a net profit amounting to HK\$403 million, representing a year-on-year increase of 26.0%. In the face of the complex and ever-changing economic environment and increasingly intensified market competition, Nanyang Tobacco drove continuous improvement in performance through dynamic adjustment of its business strategies, optimization of its product mix and deepening of its channel development. Despite the pressure on its wine-packaging business, Wing Fat Printing achieved steady growth in its overall performance resulting from the stable contribution from the tobacco-packaging business, expansion in the medicine-packaging business, accelerated growth in the sales volume of the e-cigarette business and stable performance in the moulded-fibre sector.

### **Toll revenue of expressways has grown steadily, while the environmental and clean-energy businesses have been closely aligned with national policies**

During the period, the Group's three toll roads recorded steady growth in overall traffic volume and toll revenue, primarily driven by increased demand for public travel during the Spring Festival travel season, Tomb-Sweeping Day and Labour Day holidays. The support measures for ensuring safe and smooth traffic flow during festivals and holidays implemented by the toll-road project companies proved highly effective with the formulation of plans and enhancement of management at an early stage to ensure safe and smooth road traffic as well as stable and orderly road operations during peak periods.

SIIC Environment's net profit attributable to shareholders increased during the period, mainly due to the continuous optimization of its financing structure, resulting in a 12.5% year-on-year decrease in financial expenses. During the period, the company has taken active steps to expand its projects, and achieved notable progress for multiple businesses in the sewage treatment sector. In 2025, China accelerated its efforts to achieve the "dual carbon" goals by introducing a series of favourable policies for the green industry. SIIC Environment will capitalize on development opportunities brought by these favourable policies while focusing on shaping its core competencies, further expanding its market layout and scaling up its operations.

During the period, General Water of China closely followed its development strategy, diligently implemented the work arrangements for the "Year of Value Creation", adhered to the principle of seeking progress amid stability and promoting stability through progress, and made every effort to ensure that established targets and objectives were accomplished. Notably, the Wujiaqu project in Xinjiang Province commenced trial operations six months ahead of the original schedule. The successful trial operation laid a solid foundation for General Water of China's capabilities in achieving zero discharge and resources utilisation in the field of coal chemical wastewater treatment, which will undoubtedly become a model achievement in General Water of China's commitment to green development.

As a result of the successful privatisation of Canvest Environmental, the Company no longer holds any share in Canvest Environmental and has early redeemed the exchangeable bonds, thereby recovering approximately an amount of approximately HK\$4,000 million in total, and significantly enhancing the Group's cash-flow position.

SUS Environment continued to adhere to its "one axis and two wings" strategy. On the basis of consolidating and expanding its existing core business, the company has actively cultivated and explored new business with strong efforts to develop international markets.

As at the end of June 2025, the photovoltaic assets capacity held by Shanghai Galaxy and its subsidiary, Galaxy Energy, reached 740 MW. The total amount of on-grid electricity sold from their 15 photovoltaic power stations was approximately 472,489,600 kWh, representing a year-on-year decrease of 8.9%, primarily due to tightened restrictions on power generation. The photovoltaic team will continue to strengthen its efforts in power trading, macro policies, industry development, capital market research and acquisition of projects.

## Chairlady's Statement

### **Comprehensive healthcare operations segment made positive progress steadily, creating continuous profit contributions to the Company**

The Company holds a 40% equity interest in Shanghai Pharmaceutical Group through a 50-50 joint venture. Shanghai Pharmaceutical Group holds 19.348% of the A shares of Shanghai Pharmaceuticals Holding, a company dually listed in Shanghai and Hong Kong, and is the single-largest shareholder of its A shares. Shanghai Pharmaceutical Group recorded revenue of RMB141,901 million during the period, representing a year-on-year increase of 1.6%. Net profit amounted to RMB834 million, representing a year-on-year increase of 39.5%, primarily due to a one-off gain recognised by Shanghai Pharmaceuticals Holding, resulting in a relatively significant increase in net profit. Shanghai Pharmaceuticals Holding maintained its orderly operations with improving progress amid stability, contributing continuous profits to the Group.

### **Real estate market showed signs of stabilisation; companies strive for steady progress**

In the first half of 2025, the real estate market in mainland China showed signs of “stabilizing after a decline” with evident market divergence across regions. While core cities showed signs of recovery, the industry as a whole remained in a cycle of deep adjustment. Against this background, SI Development continued to adhere to its strategic layout focusing on Yangtze River Delta region with Shanghai as the core, while implementing measures to streamline resource allocations, strengthen internal management, reduce costs and improve efficiency to ensure stable growth and development for the company. In accordance with its prudent development strategy, SI Urban Development has focused on speeding up the development and construction of premium projects in core cities while capitalizing on new growth opportunities to lay a solid foundation for its sustainable development.

### **Competition in the consumer-products market intensified while the operating performance improved steadily**

In the first half of 2025, amid multiple challenges such as continuous tightened global tobacco-control policies, intensified market competition and downward pressure on domestic and international economies, Nanyang Tobacco proactively responded to market trends while achieving solid enhancements in its operating performance through dynamic adjustment of its operating strategies, enhancing product innovation and R&D and strengthening cost-reduction and efficiency-improvement mechanisms.

During the period, Wing Fat Printing adhered to the approach of “focusing on core businesses development and implementing precision management”, enabling steady improvement in its overall gross profit margin through synergistic effects among its three core business segments: tobacco packaging, medicine packaging and moulded-fibre products. In addition, by strengthening its cost control, optimizing the utilisation of its production capacity and improving its management efficiency, the company has ensured steady progress among all business segments.

### PROSPECTS

Looking ahead to the second half of 2025, China's economy appears to be stabilizing and Government's supportive policies continue to take effect. However, the outlook for the economy is still clouded by uncertainty arising from ongoing international geopolitical tensions and rising trade unilateralism. Against this background, the Group's business development effort is expected to face both multifaceted challenges as well as emerging opportunities. We will continue to uphold our philosophy of being prudent with our operations and innovative with our development strategy: on one hand, we will speed up our transformation efforts and continue to upgrade our core businesses, integrating financing activities and business operations; on the other hand, we will strengthen our comprehensive risk-management system and enhance our profitability. At the same time, we will continue to closely monitor and assess market conditions and our operations, and develop plans to optimize our asset structure accordingly, so as to improve corporate core competitiveness and create long-term sustainable value for our Shareholders.

In respect of the infrastructure and environmental protection segment, SIIC Environment will continue to streamline its business portfolio, expand its market share and consolidate its leading position in China's water and environmental protection industry. The toll road business will continue to enhance its operational efficiency and maintain its stable development.

For the real estate business, in the second half of the year, we will closely monitor policy developments in the industry and make timely adjustments to our business strategies to revitalise existing assets, accelerate inventory destocking, expedite our payment collection and improve our capital turnover efficiency. As the effects of Central Government policies to stabilize the economy gradually become apparent, we expect the real estate industry to experience marginal improvement. The Group will leverage its strengths to ensure prudent operations while proactively capturing opportunities arising from market recovery to enhance operating performance.

Nanyang Tobacco will unwaveringly adhere to its high-quality development strategies, build up a modern management system and improve its operational efficiency. To ensure solid and sustainable development in the long term, the company will also accelerate the application and implementation of intelligent technologies, empower its corporate growth and strengthen its risk control mechanism.

Wing Fat Printing will continue to uphold the main action strategies of "expanding markets through external collaborations while adhering to cost reduction and efficiency improvement for internal merits". By pursuing pragmatic and unified efforts, we aim to achieve steady growth, meet the given annual-performance targets and lay a robust foundation for the company's sustainable long-term development.

Finally, on behalf of the Board, I would like to take this opportunity to express my sincere gratitude to all Shareholders and business partners for their long-standing support and care over the years, as well as to the management team and all staff members for their dedication and contributions.



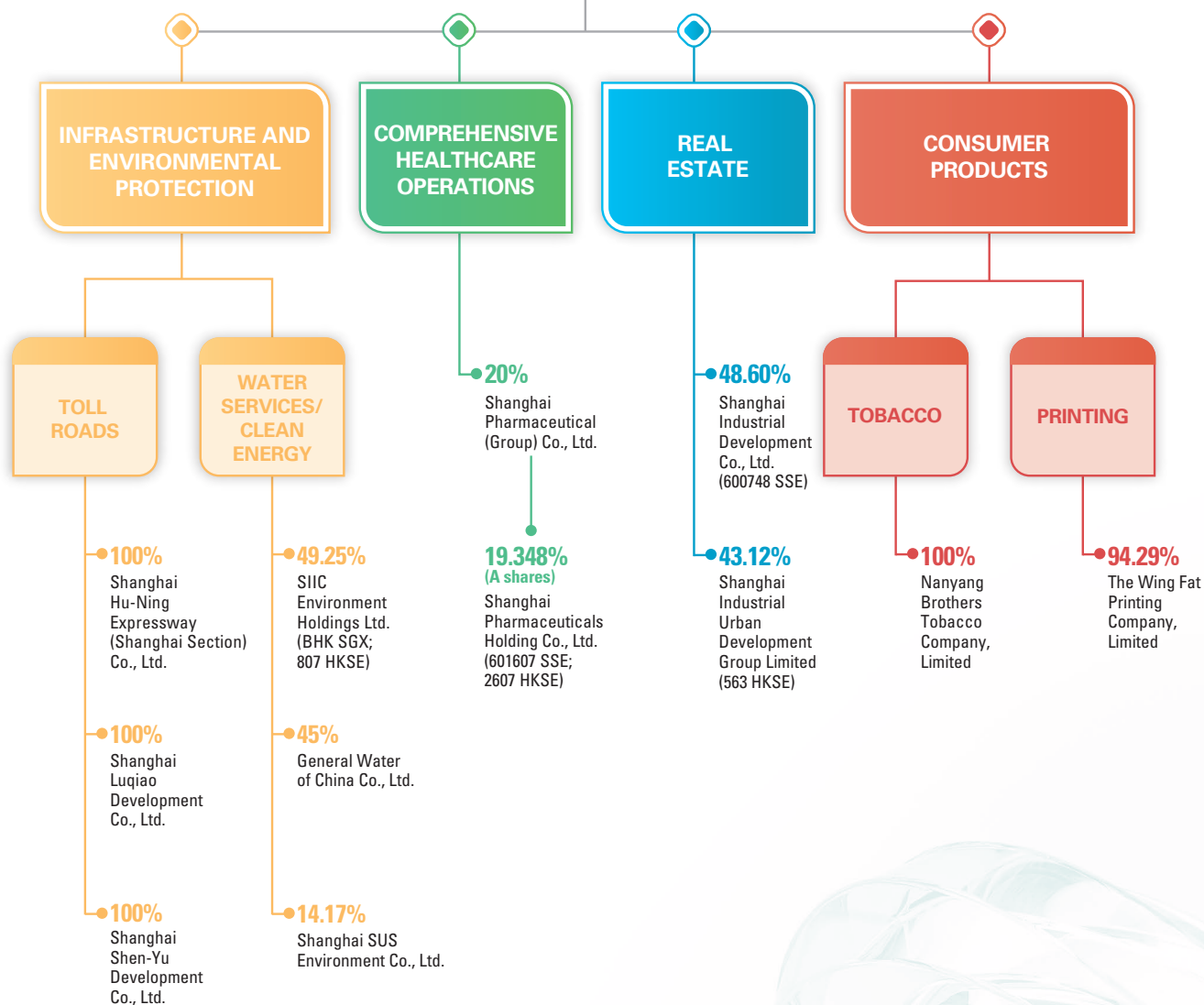
**Leng Wei Qing**

*Chairlady*

Hong Kong, 28 August 2025

# Group Business Structure

As at 28 August 2025



# Business Review, Discussion and Analysis

For the six months ended 30 June 2025, the Group's unaudited revenue amounted to HK\$9,476 million, representing a decrease of 8.6% year-on-year. Profit attributable to shareholders was HK\$1,042 million, representing a decrease of 13.2% year-on-year. The decline in revenue and profit was primarily attributable to the decrease in booked sales from property delivery in real estate business compared with the same period last year as well as substantial provisions for impairment of real estate inventory and decrease in fair value of investment properties. During the period, the Group continued to reform and innovate, actively responding to changes in the market and overcoming different challenges. Efforts were made to accelerate the transformation and upgrading of its core businesses, and to further streamline its asset and business portfolio. In addition, the Group has focused its attention on strengthening its internal management and enhancing risk-control measures while stepping up its efforts to pursue high-quality development.

## INFRASTRUCTURE AND ENVIRONMENTAL PROTECTION

The infrastructure and environmental protection business recorded a profit of HK\$933 million during the period, representing a year-on-year decrease of 11.6%, and accounted for approximately 92.2% of the Group's Net Business Profit. The toll road business continued to generate stable cash flow for the Group. During the period, in response to national policy directives, the Group concentrated its efforts on the development of its water-treatment and water-utilization core businesses. Action was also taken to broaden its market share and streamline its business layouts while enhancing operational efficiency and improving both scale and profitability, with a view to further consolidating its leading position in China's water-service and environmental-protection industries.

### Toll Roads

The overall traffic flow and toll revenue of the Group's three toll roads rose steadily during the period, mainly due to an increase in vehicles from public travel during the Spring Festival travel season, the Tomb-Sweeping Day and Labour Day, resulting in the simultaneous growth of toll revenue. To ensure highway safety and smooth traffic flow during festive periods, including New Year's Day, the Spring Festival travel season, the Tomb-Sweeping Day and Labour Day, the Group's three expressways implemented multiple proactive measures and formulated support plans in advance, to consistently ensure road safety as well as smooth and orderly operation even under conditions of high traffic volume.

In addition, our toll road project companies have attached great importance to the upcoming National Expressway Maintenance and Management Performance Evaluation (hereinafter referred to as the "**National Assessment**"), and considered it a critical opportunity to enhance their comprehensive management and maintenance capabilities. In anticipation of this occasion, the companies have strictly aligned their operations in accordance with the National Assessment standards and requirements. Comprehensive gap analyses of current operations were conducted and systematic inspection response plans tailored to both industry standards and specific roadway characteristics were developed to ensure optimal readiness for the National Assessment review process.

In the second half of the year, the toll-road project companies will continue to strengthen their operation and management, focusing on the enhancement of support for major holidays and the 8th Import Expo. In addition, the companies will promote maintenance projects in a systematic way to upgrade road conditions and facilities, and endeavoring to implement preventions and controls against floods and typhoons to ensure safe passage. Simultaneously, they will promote intelligent transportation and digital transformation of expressways to further improve traffic efficiency, optimize user experience and reduce operating costs.

## Business Review, Discussion and Analysis

The key operating figures of the respective toll roads under the Group as at 30 June 2025 are as follows:

| Toll roads                            | Interest attributable to the Group | Net profit attributable to the Group | Change year-on-year | Toll revenue             | Change year-on-year | Traffic flow (vehicle journeys) | Change year-on-year |
|---------------------------------------|------------------------------------|--------------------------------------|---------------------|--------------------------|---------------------|---------------------------------|---------------------|
| Jing-Hu Expressway (Shanghai Section) | 100%                               | HK\$186 million                      | -2.6%               | HK\$305 million          | +8.4%               | 21.85 million                   | +6.0%               |
| Hu-Kun Expressway (Shanghai Section)  | 100%                               | HK\$287 million                      | +2.8%               | HK\$458 million          | +2.9%               | 36.52 million                   | -1.9%               |
| Hu-Yu Expressway (Shanghai Section)   | 100%                               | HK\$75 million                       | -0.6%               | HK\$256 million          | +5.4%               | 18.95 million                   | +6.2%               |
| <b>Total</b>                          |                                    | <b>HK\$548 million</b>               | <b>+0.5%</b>        | <b>HK\$1,019 million</b> | <b>+5.1%</b>        | <b>77.32 million</b>            | <b>+2.1%</b>        |

### Water Services/Clean Energy

The Group will continue to expand its water and solid-waste businesses, intensify the construction of key projects and proactively explore new investment opportunities in other environmental-protection sectors.

#### SIIC Environment

In the first half of 2025, SIIC Environment recorded revenue of RMB3,177 million, representing a decline of 4.4% year-on-year, and net profit attributable to shareholders increased by 7.1% year-on-year to RMB344 million. The increase in net profit attributable to shareholders was primarily driven by SIIC Environment's continuous optimization of its financing structure, resulting in a 12.5% year-on-year decrease in financial expenses.

During the period, while maintaining steady growth across all core businesses and improving efficiency through cost reduction, SIIC Environment actively pursued project expansion, continuously increasing its market share. During the first half of 2025, SIIC Environment has signed a concession agreement with the Beiliu City Urban Management Supervision Bureau of Guangxi Zhuang Autonomous Region, successfully securing the urban sewage treatment plant phase III project in Beiliu City, with a planned treatment capacity of 60,000 tonnes per day; a sewage treatment project in Shanghai was completed and put into operation, with a planned treatment capacity of 25,000 tonnes per day; an O&M project in Shanghai has commenced operations, with a planned treatment capacity of 100,000 tonnes per day; a total of two upgrading and expansion projects located in Sichuan and Heilongjiang Provinces have been completed and commenced operations, contributing a combined planned treatment capacity of 31,000 tonnes per day. In addition, an upgrading and expansion project in Shandong Province fulfilled water quality inspection and met commercial operation conditions, with a planned capacity of 30,000 tonnes per day. In terms of the extension of existing projects, the project in Guangxi Zhuang Autonomous Region was granted a concession extension, with a planned treatment capacity of 80,000 tonnes per day.

Looking forward, SIIC Environment will actively seize favorable policy opportunities in the industry, advancing the orderly construction and upgrading of existing projects while exploring high-quality new project opportunities. The company will continue to optimize its business layout, expand its market share, and further consolidate its leading position in China's water and environmental-protection industries.

## Business Review, Discussion and Analysis

### *General Water of China*

In 2025, General Water of China closely followed its development strategy, diligently implemented the work arrangements for the “Year of Value Creation”, adhered to the principle of seeking progress while maintaining stability and promoting stability through progress, and made every effort to ensure that established targets and objectives were accomplished. For the period under review, the company’s revenue amounted to HK\$980 million, representing a year-on-year increase of 2.5%, and net profit amounted to HK\$120 million, representing a year-on-year decrease of 8.0%.

During the period, there are three newly secured/signed projects with a daily water-treatment capacity of 114,000 tonnes and entrusted operation contracts valued at RMB2,910,000. These new projects include: (1) the entrusted operation service project for water production of Guyang Water Plant in Guzhen County; (2) the demonstration project for comprehensive resources utilization at No. 1 sewage treatment plant in Huyi; and (3) the phase II expansion project of western sewage treatment plant in the Jian’ou City.

### *Canvest Environmental*

On 22 July 2024, Canvest Environmental and an offeror jointly announced that, subject to satisfaction of certain conditions precedent, the offeror would propose the privatization of the company to the shareholders of Canvest Environmental by way of a general offer, at a cancellation price of HK\$4.90 per share. The privatization proposal was approved by the independent shareholders at the Cayman Islands Court Meeting and the extraordinary general meeting of the company on 12 May 2025. All of the 475,251,000 shares in Canvest Environmental indirectly held by the Company through its wholly-owned subsidiary were cancelled at a cancellation price of HK\$4.90 per share, representing a premium of approximately 0.4% to the closing price of HK\$4.88 per share of Canvest Environmental on the Stock Exchange on 20 May 2025, resulting in total proceeds of approximately HK\$2,329 million. Canvest Environmental withdrew its listing on the Stock Exchange on 2 June 2025.

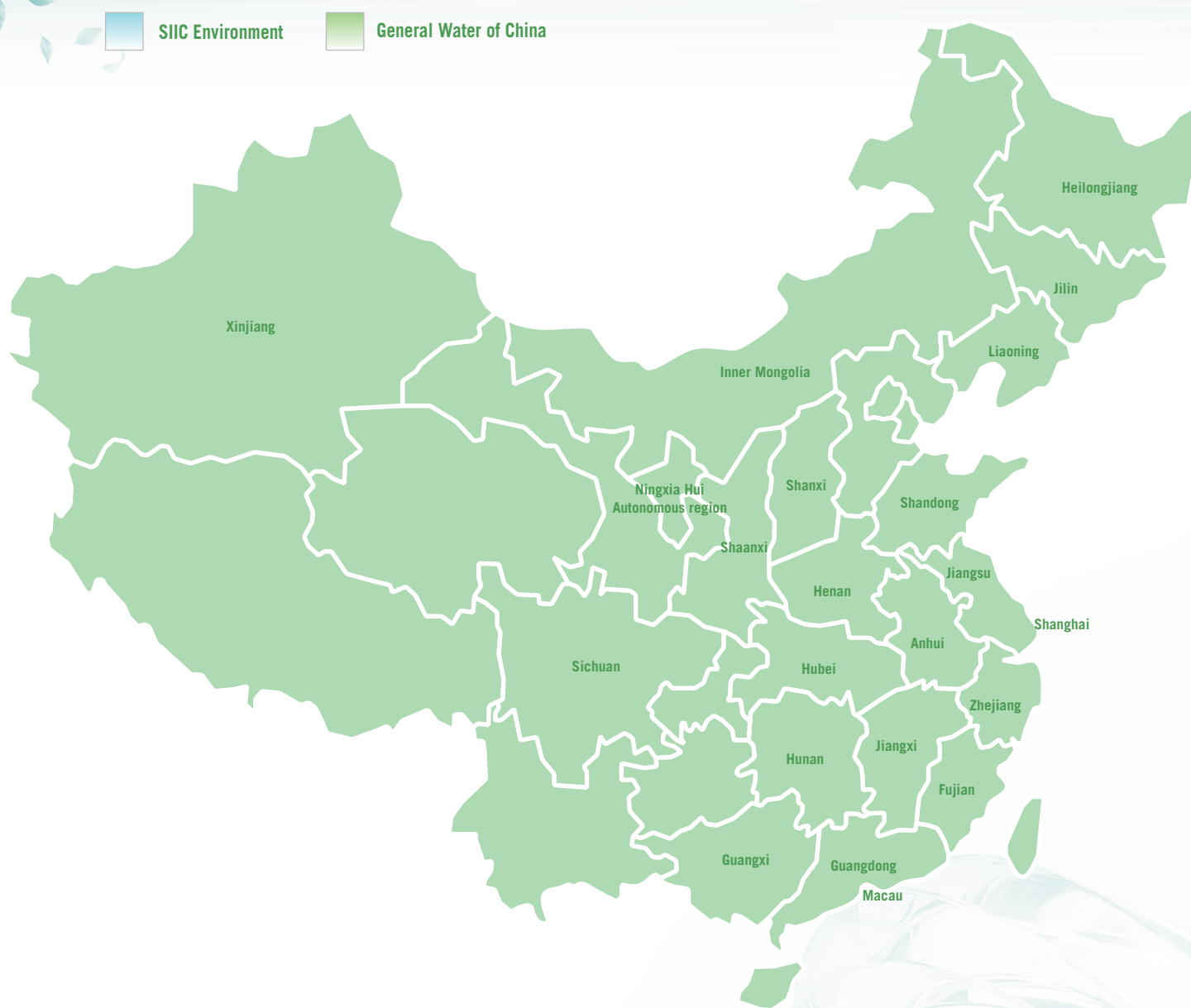
Additionally, the Company subscribed for exchangeable bonds with a principal amount of HK\$1,637 million from the major shareholder of Canvest Environmental in 2023, which were subsequently redeemed early due to the privatization of Canvest Environmental, with the sum of the principal, accrued interest and early redemption compensation amounting to approximately HK\$1,700 million.

### *SUS Environment*

As at the end of June 2025, the operation projects (including entrusted operation) of waste incineration of SUS Environment cumulatively had a total daily capacity of 43,725 tonnes. The completed amount of total waste entering the plants for the first half of the year was 8,617,500 tonnes, representing a year-on-year increase of 4.3%. The amount of on-grid electricity sold was 3,093,327,800 kWh, representing a year-on-year growth of 9.1%.

## Business Review, Discussion and Analysis

Overview of the geographic distribution of the water development projects under the Group as at 30 June 2025 are as follows:



Sewage treatment



Reclaimed water treatment



Water supply



Waste incineration



Sludge treatment

## Business Review, Discussion and Analysis

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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# Business Review, Discussion and Analysis

## COMPREHENSIVE HEALTHCARE OPERATIONS

For the first half of 2025, the comprehensive healthcare operations business recorded a profit of HK\$141 million, representing a year-on-year increase of 118.4%, and accounting for approximately 14.0% of the Group's Net Business Profit. During the period, Shanghai Pharmaceutical Group recorded revenue of RMB141,901 million, representing an increase of 1.61% year-on-year. Net profit amounted to RMB834 million, representing a year-on-year increase of 39.5%. The significant growth in net profit is primarily due to an one-off gain recognized by Shanghai Pharmaceuticals Holding. Shanghai Pharmaceutical Group currently holds 19.348% of the A shares of Shanghai Pharmaceuticals Holding, a company dually listed in Shanghai and Hong Kong, and is the single-largest shareholder of its A shares.

## NEW BUSINESS ARENA

As at the end of June 2025, the photovoltaic assets capacity of Shanghai Galaxy and its subsidiary, Galaxy Energy, reached 740 MW. The total amount of on-grid electricity sold from their 15 photovoltaic power stations was approximately 472,489,600 kWh, representing a year-on-year decrease of 8.9%, primarily due to tightened restrictions on power generation. The photovoltaic team will continue to strengthen its efforts in power trading, macro policies, industry development, capital market research and acquisition of projects.

## REAL ESTATE

The real estate business recorded a loss of HK\$465 million during the period, representing an increase of approximately 2.56 times compared to the loss recorded in the same period last year, and accounting for -46.0% of the Group's Net Business Profit.

### SI Development

In terms of real estate sales, SI Development further deepened its market research across regions, and implemented tailored city-specific strategies to facilitate inventory destocking amid evolving market conditions. In property services, sustained breakthroughs were achieved and its core competitiveness was continuously strengthened by service enhancement and business expansion, thereby the company remained committed to improving its business capabilities and industry status. During the period under review, SI Development recorded revenue of RMB1,232 million, representing a year-on-year increase of 19.7%; loss attributable to shareholders amounted to RMB754 million, mainly due to the fact that the real estate market was still recovering from its decline and certain project inventories of the company showed signs of significant impairment. In addition, both revenue and profit booked from its real estate sales were low. Total contract sales of real estate projects amounted to approximately RMB290 million, including the Metropolis in Suzhou and Belle Rive in Qingpu, Shanghai, with a contracted area of approximately 13,400 square meters. Booked sales of properties delivered during the period amounted to RMB284 million, with a gross floor area of approximately 8,540 square meters, mainly including Belle Rive in Qingpu, Shanghai, the Metropolis in Suzhou and Sea Palace in Quanzhou. Rental income for the period was approximately RMB200 million.

In the second half of the year, the company will strengthen its sales to revitalize its stock and closely monitor market conditions in an effort to meet the annual target for all projects under construction. As of 30 June 2025, the company had five projects under construction, with a combined area of approximately 392,800 square meters.

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### SI Urban Development

SI Urban Development recorded revenue of HK\$1,828 million for the first half of 2025, representing a year-on-year decrease of 38.7%, primarily attributable to a decrease in sales from several delivered projects compared to the same period last year. Leasing, property management and hotel operations continued to provide stable streams of revenue for the company. The loss attributable to shareholders during the period amounted to HK\$492 million, mainly due to the decrease in gross profit from property sales during the period. The contract sales during the period amounted to RMB689 million, representing a year-on-year decrease of 69.8%, with a gross floor area of approximately 41,000 square meters, and the projects mainly included Ocean One in Shanghai, Summitopia in Tianjin, Felicity Mansion in Yantai, Ocean Times in Shanghai, Originally in Xi'an, etc. The amount value of properties delivered during the period amounted to HK\$1,349 million, with a gross floor area of approximately 57,000 square meters, and the projects mainly included Ocean One in Shanghai, Summitopia in Tianjin, Qiyuan in Xi'an, Originally in Xi'an, Cloud Vision in Shanghai, etc. Rental income for the first half of 2025 amounted to approximately HK\$365 million. During the period, a total of six projects were under construction, covering an area of 906,000 square meters.

Set out below is a summary of the major property development projects of the Group as at 30 June 2025:

#### Major Development Properties

|    | City                       | Projects of SI Development                       | Type of property           | Interest attributable to SI Development | Approximate site area (square meters) | Planned total GFA (square meters) | Pre-sold for the period (square meters) | Total GFA sold (square meters) | Expected date of completion |
|----|----------------------------|--------------------------------------------------|----------------------------|-----------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------------|--------------------------------|-----------------------------|
| 1  | Kaifu District, Changsha   | Fengsheng Building                               | Residential and commercial | 90%                                     | 5,468                                 | 70,566                            | –                                       | 32,542                         | Completed                   |
| 2  | Chenghua District, Chengdu | Hi-Shanghai                                      | Residential and commercial | 100%                                    | 61,506                                | 254,885                           | 102                                     | 201,411                        | Completed                   |
| 3  | Beibei District, Chongqing | Hi-Shanghai                                      | Residential and commercial | 100%                                    | 30,845                                | 74,935                            | 269                                     | 60,677                         | Completed                   |
| 4  | Yuhang District, Hangzhou  | Hi-Shanghai (Phase I)                            | Residential and commercial | 85%                                     | 74,864                                | 230,484                           | –                                       | 150,579                        | Completed                   |
| 5  | Yuhang District, Hangzhou  | Hi-Shanghai (Phase II)                           | Residential and commercial | 85%                                     | 59,640                                | 198,203                           | –                                       | 140,236                        | Completed                   |
| 6  | Wuxing District, Huzhou    | Hurun Commercial Plaza                           | Commercial                 | 100%                                    | 13,661                                | 27,322                            | –                                       | –                              | Under planning              |
| 7  | Wuxing District, Huzhou    | SIIC Tianlan Bay                                 | Residential and commercial | 100%                                    | 115,647                               | 193,292                           | –                                       | 129,081                        | Completed                   |
| 8  | Wuxing District, Huzhou    | SIIC Yungjing Bay                                | Residential                | 100%                                    | 68,471                                | 207,906                           | 13                                      | 152,837                        | Completed                   |
| 9  | Fengze District, Quanzhou  | Sea Palace                                       | Residential and commercial | 100%                                    | 170,133                               | 1,064,099                         | 718                                     | 169,114                        | 2017 to 2025, in phases     |
| 10 | Baoshan District, Shanghai | Era of Elites (Phase I)                          | Residential                | 100%                                    | 26,600                                | 73,798                            | –                                       | 41,593                         | Completed                   |
| 11 | Baoshan District, Shanghai | Era of Elites (Phase II)                         | Residential                | 100%                                    | 32,130                                | 86,692                            | 87                                      | 49,939                         | Completed                   |
| 12 | Baoshan District, Shanghai | Wusong Innovation City Updated Unit 15 Lot 03-02 | Residential and commercial | 100%                                    | 14,412                                | 53,369                            | –                                       | –                              | 2026                        |
| 13 | Hongkou District, Shanghai | North Bund Lot No. 90                            | Commercial                 | 100%                                    | 12,725                                | 156,943                           | –                                       | –                              | 2029                        |
| 14 | Hongkou District, Shanghai | North Bund Lot No. 91                            | Commercial and office      | 50%                                     | 34,585 (including underground area)   | 453,958                           | –                                       | –                              | 2030                        |

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|                  | City                       | Projects of SI Development (continued) | Type of property           | Interest attributable to SI Development | Approximate site area (square meters) | Planned total GFA (square meters) | Pre-sold for the period (square meters) | Total GFA sold (square meters) | Expected date of completion |
|------------------|----------------------------|----------------------------------------|----------------------------|-----------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------------|--------------------------------|-----------------------------|
| 15               | Jiading District, Shanghai | Sea Garden                             | Residential and commercial | 100%                                    | 58,949                                | 163,351                           | –                                       | 88,017                         | Completed                   |
| 16               | Jiading District, Shanghai | Essence of Shanghai                    | Residential and commercial | 100%                                    | 32,991                                | 75,559                            | 75                                      | 41,225                         | Completed                   |
| 17               | Qingpu District, Shanghai  | Belle Rive                             | Villa                      | 51%                                     | 315,073                               | 59,577                            | 1,111                                   | 32,536                         | Completed                   |
| 18               | Qingpu District, Shanghai  | Shanghai Bay                           | Residential                | 51%                                     | 808,572                               | 631,199                           | 754                                     | 361,236                        | Completed                   |
| 19               | Qingpu District, Shanghai  | He Villa/Sea County                    | Residential                | 51%                                     | 162,708                               | 121,683                           | –                                       | 85,246                         | Completed                   |
| 20               | Qingpu District, Shanghai  | Zhujiajiao Lot 20-03 <sup>3</sup>      | Public facilities          | 51%                                     | 10,842                                | 17,745                            | –                                       | –                              | 2029                        |
| 21               | Qingpu District, Shanghai  | Zhujiajiao Lot 20-05 <sup>3</sup>      | Residential                | 51%                                     | 282,500                               | 288,516                           | –                                       | –                              | 2029                        |
| 22               | Qingpu District, Shanghai  | Zhujiajiao Hu-Bin Primary School       | Public facilities          | 51%                                     | 23,609                                | 18,909                            | –                                       | –                              | 2025                        |
| 23               | Wuzhong District, Suzhou   | The Metropolis                         | Residential                | 100%                                    | 40,817                                | 127,284                           | 10,111                                  | 11,679                         | Completed                   |
| <b>Sub-total</b> |                            |                                        |                            |                                         | <b>2,456,748</b>                      | <b>4,650,275</b>                  |                                         |                                |                             |

|    | City                          | Projects of SI Urban Development               | Type of property                                            | Interest attributable to SI Urban Development | Approximate site area (square meters) | Planned total GFA (square meters) | Pre-sold for the period (square meters) | Total GFA sold (square meters) | Expected date of completion |
|----|-------------------------------|------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------------|--------------------------------|-----------------------------|
| 1  | Chaoyang District, Beijing    | Youngman Point                                 | Residential and commercial                                  | 100%                                          | 112,700                               | 348,664                           | –                                       | 258,814                        | Completed                   |
| 2  | Haidian District, Beijing     | West Diaoyutai • Emperor Seal                  | Residential                                                 | 97.5%                                         | 42,541                                | 250,930                           | –                                       | 220,503                        | Completed                   |
| 3  | Jiulongpo District, Chongqing | Top City                                       | Residential, commercial and office                          | 100%                                          | 120,014                               | 786,233                           | –                                       | 376,424                        | Completed                   |
| 4  | Baoshan District, Shanghai    | Shangtou Baoxu                                 | Residential                                                 | 71.3%                                         | 118,880                               | 306,167                           | –                                       | 234,004                        | Completed                   |
| 5  | Minhang District, Shanghai    | Urban Cradle                                   | Residential and commercial                                  | 53.1%                                         | 943,000                               | 1,226,298                         | –                                       | 822,103                        | Completed                   |
| 6  | Minhang District, Shanghai    | Shanghai Jing City (including “晶秀坊”)           | Residential and commercial                                  | 59%                                           | 301,908                               | 772,885                           | 66                                      | 601,782                        | Completed                   |
| 7  | Minhang District, Shanghai    | TODTOWN                                        | Residential, commercial, hotel, office and apartment office | 20.7%                                         | 117,825                               | 605,000                           | 4,979                                   | 89,931                         | 2020 to 2030, in phases     |
| 8  | Minhang District, Shanghai    | Contemporary Splendour Villa • Courtyard Villa | Residential                                                 | 100%                                          | 120,512                               | 191,636                           | –                                       | 67,286                         | Completed                   |
| 9  | Minhang District, Shanghai    | Uplaza Xinhonghui                              | Residential and commercial                                  | 90%                                           | 89,432                                | 289,271                           | –                                       | 150,294                        | Completed                   |
| 10 | Minhang District, Shanghai    | Uplaza Meilong Lane                            | Commercial and office                                       | 80%                                           | 20,572                                | 60,195                            | –                                       | 9,020                          | Completed                   |

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|           |                                  | Projects of<br>SI Urban<br>Development<br>(continued) | Type of<br>property                                          | Interest<br>attributable<br>to SI Urban<br>Development | Approximate<br>site area<br>(square<br>meters) | Planned<br>total GFA<br>(square<br>meters) | Pre-sold for<br>the period<br>(square<br>meters) | Total<br>GFA sold<br>(square<br>meters) | Expected<br>date of<br>completion |
|-----------|----------------------------------|-------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------|--------------------------------------------|--------------------------------------------------|-----------------------------------------|-----------------------------------|
| City      |                                  |                                                       |                                                              |                                                        |                                                |                                            |                                                  |                                         |                                   |
| 11        | Minhang District,<br>Shanghai    | U CHANGE Xin<br>community                             | Affordable rental<br>housing                                 | 29.5%                                                  | 47,435                                         | 126,702                                    | –                                                | –                                       | Completed                         |
| 12        | Minhang District,<br>Shanghai    | U CHANGE Neo<br>community                             | Affordable rental<br>housing                                 | 59%                                                    | 47,383                                         | 115,799                                    | –                                                | –                                       | Completed                         |
| 13        | Pudong New<br>District, Shanghai | Ocean Times                                           | Residential and<br>commercial                                | 80%                                                    | 119,545                                        | 439,971                                    | 2,482                                            | 11,335                                  | 2025 to 2026,<br>in phases        |
| 14        | Qingpu District,<br>Shanghai     | Cloud Vision                                          | Residential                                                  | 59%                                                    | 30,052                                         | 65,085                                     | 287                                              | 39,959                                  | Completed                         |
| 15        | Qingpu District,<br>Shanghai     | Ocean One                                             | Residential                                                  | 47.2%                                                  | 41,961                                         | 156,533                                    | 8,159                                            | 85,715                                  | Completed                         |
| 16        | Songjiang District,<br>Shanghai  | Shanghai Youth City                                   | Commercial and<br>office                                     | 100%                                                   | 57,944                                         | 212,130                                    | –                                                | 139,840                                 | Completed                         |
| 17        | Xuhui District,<br>Shanghai      | U CHANGE Hui<br>community                             | Affordable rental<br>housing                                 | 59%                                                    | 17,161                                         | 44,927                                     | –                                                | –                                       | Completed                         |
| 18        | Xuhui District,<br>Shanghai      | Guilin Road Aerospace<br>project                      | Scientific research<br>and design and<br>residential leasing | 21.2%                                                  | 91,160                                         | 590,165                                    | –                                                | –                                       | 2025 to 2026,<br>in phases        |
| 19        | Heping District,<br>Shenyang     | Shenyang U Center                                     | Commercial, office<br>and serviced<br>apartment              | 100%                                                   | 22,651                                         | 228,768                                    | –                                                | 71,660                                  | Completed                         |
| 20        | Futian District,<br>Shenzhen     | China Phoenix Tower                                   | Residential,<br>commercial and<br>office                     | 91%                                                    | 11,038                                         | 106,190                                    | –                                                | 78,343                                  | Completed                         |
| 21        | Hedong District,<br>Tianjian     | Summitopia                                            | Residential and<br>commercial                                | 100%                                                   | 42,146                                         | 118,094                                    | 3,587                                            | 89,891                                  | 2024 to 2025,<br>in phases        |
| 22        | Nankai District,<br>Tianjian     | Laochengxiang                                         | Residential,<br>commercial and<br>office                     | 100%                                                   | 244,252                                        | 752,883                                    | –                                                | 582,737                                 | Completed                         |
| 23        | Yangtze New<br>District, Wuhan   | Xiang Kai Chang Long                                  | Residential and<br>commercial                                | 28.9%                                                  | 257,600                                        | 452,000                                    | –                                                | 29,454                                  | 2024 to 2027,<br>in phases        |
| 24        | Binghu District,<br>Wuxi         | Urban Development<br>International Center             | Commercial, hotel,<br>office and serviced<br>apartment       | 59%                                                    | 24,041                                         | 193,368                                    | –                                                | 43,564                                  | Completed                         |
| 25        | Chanba Ecotope,<br>Xi'an         | Originally                                            | Residential,<br>commercial and<br>hotel                      | 100%                                                   | 2,101,967                                      | 3,899,867                                  | 1,229                                            | 2,816,402                               | 2008 to 2025,<br>in phases        |
| 26        | Chanba Ecotope,<br>Xi'an         | Qiyuan                                                | Residential                                                  | 100%                                                   | 51,208                                         | 102,418                                    | 1,991                                            | 25,654                                  | 2024 to 2025,<br>in phases        |
| 27        | Zhifu District,<br>Yantai        | Felicity Mansion                                      | Residential and<br>commercial                                | 100%                                                   | 77,681                                         | 159,100                                    | 6,976                                            | 71,518                                  | 2022 to 2025,<br>in phases        |
| Sub-total |                                  |                                                       |                                                              |                                                        | 5,272,609                                      | 12,601,279                                 |                                                  |                                         |                                   |

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|                  | City                      | Projects of the Company           | Type of property  | Interest attributable to the Company | Approximate site area (square meters) | Planned total GFA (square meters) | Pre-sold for the period (square meters) | Total GFA sold (square meters) | Expected date of completion |
|------------------|---------------------------|-----------------------------------|-------------------|--------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------------|--------------------------------|-----------------------------|
| 1                | Qingpu District, Shanghai | Belle Rive                        | Villa             | 49%                                  | 315,073                               | 59,577                            | 1,111                                   | 32,536                         | Completed                   |
| 2                | Qingpu District, Shanghai | Shanghai Bay                      | Residential       | 49%                                  | 808,572                               | 631,199                           | 754                                     | 361,236                        | Completed                   |
| 3                | Qingpu District, Shanghai | He Villa/Sea County               | Residential       | 49%                                  | 162,708                               | 121,683                           | –                                       | 85,246                         | Completed                   |
| 4                | Qingpu District, Shanghai | Zhujiajiao Lot 20-03 <sup>3</sup> | Public facilities | 49%                                  | 10,842                                | 17,745                            | –                                       | –                              | 2029                        |
| 5                | Qingpu District, Shanghai | Zhujiajiao Lot 20-05 <sup>3</sup> | Residential       | 49%                                  | 282,500                               | 288,516                           | –                                       | –                              | 2029                        |
| 6                | Qingpu District, Shanghai | Zhujiajiao Hu-Bin Primary School  | Public facilities | 49%                                  | 23,609                                | 18,909                            | –                                       | –                              | 2025                        |
| <b>Sub-total</b> |                           |                                   |                   |                                      | <b>1,603,304<sup>1</sup></b>          | <b>1,137,629<sup>1</sup></b>      |                                         |                                |                             |
| <b>Total</b>     |                           |                                   |                   |                                      | <b>9,332,661<sup>1</sup></b>          | <b>18,389,183<sup>1</sup></b>     |                                         |                                |                             |

### Major Future Development Properties

|   | City                       | Project of SI Development                        | Type of property               | Interest attributable to SI Development | Approximate site area (square meters) | Planned total GFA (square meters) | Expected date of completion |
|---|----------------------------|--------------------------------------------------|--------------------------------|-----------------------------------------|---------------------------------------|-----------------------------------|-----------------------------|
| 1 | Baoshan District, Shanghai | Wusong Innovation City Updated Unit 15 Lot 04-02 | Office and scientific research | 100%                                    | 26,359                                | 105,436                           | Under planning              |

## Business Review, Discussion and Analysis

### Major Investment Properties

| City                                | Projects of SI Development              | Type of property                  | Interest attributable to SI Development | Total GPA for investment properties (square meters) |
|-------------------------------------|-----------------------------------------|-----------------------------------|-----------------------------------------|-----------------------------------------------------|
| 1 Kaifu District, Changsha          | Fengsheng Building                      | Unsold renovated housing          | 90%                                     | 10,092                                              |
|                                     |                                         | Parking lot                       | 90%                                     | 271 units                                           |
| 2 Wenjiang District, Chengdu        | Orchard Forest                          | Commercial                        | 100%                                    | 769                                                 |
| 3 Wuhou District, Chengdu           | Jinxiu Garden                           | Parking lot                       | 100%                                    | 61 units                                            |
| 4 Beibei District, Chongqing        | Shuitian Garden                         | Commercial                        | 100%                                    | 4,814                                               |
|                                     |                                         | Parking lot                       | 100%                                    | 130 units                                           |
| 5 Qingdao Economic Development Zone | Dali Plaza                              | Commercial                        | 76%                                     | 21,495                                              |
| 6 Laoshan District, Qingdao         | Shanghai Industrial Investment Centre   | Office                            | 100%                                    | 45,398                                              |
| 7 Fengze District, Quanzhou         | Phase I of Sea Palace (Linghai Yuan)    | Commercial                        | 100%                                    | 1,472                                               |
|                                     | Phase I of Sea Palace (Linghai Yuan)    | Parking lot                       | 100%                                    | 387 units                                           |
|                                     | Phase II of Sea Palace (Yiyun Xuan)     | Parking lot                       | 100%                                    | 408 units                                           |
| 8 Baoshan District, Shanghai        | Era of Elites                           | Serviced apartment and commercial | 100%                                    | 18,132                                              |
| 9 Changning District, Shanghai      | Super Ocean Finance Center              | Office                            | 100%                                    | 2,321                                               |
| 10 Changning District, Shanghai     | United 88                               | Office                            | 100%                                    | 50,560                                              |
|                                     |                                         | Commercial                        | 100%                                    | 38,923                                              |
|                                     |                                         | Parking lot                       | 100%                                    | 28,457                                              |
| 11 Hongkou District, Shanghai       | Gao Yang Commercial Centre              | Office                            | 100%                                    | 13,463                                              |
| 12 Huangpu District, Shanghai       | Golden Bell Plaza                       | Office                            | 100%                                    | 12,270                                              |
|                                     |                                         | Office                            | 90%                                     | 40,186                                              |
|                                     |                                         | Parking lot                       | 90%                                     | 4,870                                               |
| 13 Huangpu District, Shanghai       | Huangpu Estate                          | Commercial                        | 100%                                    | 20,918                                              |
|                                     | Phase I of Huangpu Estate               | Parking lot                       | 100%                                    | 20 units                                            |
|                                     | Eastern zone of Huangpu Estate          | Parking lot                       | 100%                                    | 30 units                                            |
| 14 Huangpu District, Shanghai       | No. 108 Haichao Road                    | Commercial                        | 100%                                    | 474                                                 |
| 15 Jiading District, Shanghai       | Sea Garden                              | Serviced apartment and commercial | 100%                                    | 37,121                                              |
| 16 Jiading District, Shanghai       | Essence of Shanghai                     | Commercial                        | 100%                                    | 14,489                                              |
| 17 Pudong New District, Shanghai    | No. 1111 Shangchuan Road                | Industrial                        | 100%                                    | 40,208                                              |
| 18 Pudong New District, Shanghai    | Huashen Building                        | Office                            | 100%                                    | 344                                                 |
| 19 Xuhui District, Shanghai         | Shanghai Industrial Investment Building | Office                            | 100%                                    | 10,089                                              |
|                                     |                                         | Office                            | 74%                                     | 14,130                                              |
|                                     |                                         | Parking lot                       | 74%                                     | 8,692                                               |
| 20 Xuhui District, Shanghai         | Yonglong Building                       | Office                            | 100%                                    | 798                                                 |
| 21 Yangpu District, Shanghai        | Hi-Shanghai                             | Commercial                        | 100%                                    | 21,278                                              |
|                                     |                                         | Parking lot                       | 100%                                    | 20,442                                              |
| <b>Sub-total</b>                    |                                         |                                   |                                         | <b>482,205</b>                                      |
|                                     |                                         |                                   |                                         | <b>Parking lot 1,307 units</b>                      |

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| City                            | Projects of SI Urban Development      | Type of property                                         | Interest attributable to SI Urban Development | Total GPA for investment properties (square meters) |
|---------------------------------|---------------------------------------|----------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|
| 1 Chaoyang District, Beijing    | Youngman Point                        | Commercial <sup>2</sup>                                  | 100%                                          | 24,931 <sup>1</sup>                                 |
| 2 Jiulongpo District, Chongqing | Top City                              | Commercial <sup>2</sup> , office and parking lot         | 100%                                          | 317,405 <sup>1</sup>                                |
| 3 Changning District, Shanghai  | ShanghaiMart                          | Exhibition hall, stores and mart, office and parking lot | 51%                                           | 284,651                                             |
| 4 Minhang District, Shanghai    | Block A of Urban Cradle               | Commercial <sup>2</sup> and office                       | 53.1%                                         | 58,556 <sup>1</sup>                                 |
| 5 Minhang District, Shanghai    | U CHANGE Xin Community                | Commercial and affordable rental housing                 | 29.5%                                         | 126,702 <sup>1</sup>                                |
| 6 Minhang District, Shanghai    | U CHANGE Neo Community                | Commercial and affordable rental housing                 | 59%                                           | 115,799                                             |
| 7 Minhang District, Shanghai    | Uplaza Xinhonghui                     | Commercial                                               | 90%                                           | 9,777 <sup>1</sup>                                  |
| 8 Songjiang District, Shanghai  | Shanghai Youth City                   | Commercial <sup>2</sup>                                  | 100%                                          | 17,665 <sup>1</sup>                                 |
| 9 Xuhui District, Shanghai      | Urban Development International Tower | Office and parking lot                                   | 59%                                           | 45,239                                              |
| 10 Xuhui District, Shanghai     | YOYO Tower                            | Commercial <sup>2</sup>                                  | 59%                                           | 13,839                                              |
| 11 Xuhui District, Shanghai     | U CHANGE Hui Community                | Commercial and affordable rental housing                 | 59%                                           | 44,927 <sup>1</sup>                                 |
| 12 Heping District, Shenyang    | Shenyang U Center                     | Commercial <sup>2</sup> and office                       | 100%                                          | 100,446 <sup>1</sup>                                |
| 13 Futian District, Shenzhen    | China Phoenix Tower                   | Office                                                   | 91%                                           | 1,048 <sup>1</sup>                                  |
| 14 Chanba Ecotope, Xi'an        | Originally                            | Commercial <sup>2</sup>                                  | 100%                                          | 26,917 <sup>1</sup>                                 |
| 15 Shanghai and Tianjin         | Others                                | Commercial <sup>2</sup> , office and parking lot         | –                                             | 66,030                                              |
| <b>Sub-total</b>                |                                       |                                                          |                                               | <b>1,253,932<sup>1</sup></b>                        |
| <b>Total</b>                    |                                       |                                                          |                                               | <b>1,736,137<sup>1</sup></b>                        |

Notes:

- Such total GFAs are duplicate figures, which have been included in the Major Development Properties table.
- Mainly includes shopping malls.
- According to the planning adjustment of Shanghai Qingpu District Planning and Natural Resources Bureau, SI Development's original land reserve "Zhujiajiao Lot D2, Qingpu District, Shanghai" was changed to "Zhujiajiao Lots 20-05 and 20-03, Qingpu District, Shanghai". The purpose of Lot 20-30 is for public facilities, and Lot 20-05 is for residential development and construction. The total amount of residential development and construction in the original plan remains unchanged.

## CONSUMER PRODUCTS

During the period, the consumer products business contributed a profit of HK\$403 million, representing a year-on-year increase of 26.0%, accounting for approximately 39.8% of the Group's Net Business Profit. The economic outlook for 2025 remains uncertain, and competition in the consumer market is intensifying. Nanyang Tobacco proactively responded to market changes with timely adjustments, yielding continuous results and achieving steady improvements in business performance. Despite a year-on-year decline in the sales of wine-packaging, Wing Fat Printing recorded steady and incremental growth in overall performance, benefitting from continued stability of the tobacco-packaging business and the expansion of the medicine-packaging business as well as accelerated growth in the sales volume of the e-cigarette business and the stable performance of its moulded-fibre segment.

### Tobacco

In the first half of 2025, facing multiple challenges such as continuous tightening global tobacco-control policies, intensified market competition and downward pressure on domestic and international economies, Nanyang Tobacco adhered to its guiding principles of "seizing opportunities, overcoming challenges, going further with strength and innovating the future with wisdom". By focusing on its core business, enhancing its product innovation, further strengthening cost control and improvement in efficiency, the company achieved steady growth in operating performance. During the period, the company recorded revenue of HK\$1,273 million, representing a year-on-year increase of 16.4%. Net profit amounted to HK\$337 million, representing a growth of 20.0% year-on-year. Sales volume exceeded 746,000 boxes, representing a year-on-year growth of approximately 31.1%.

## Business Review, Discussion and Analysis

Sales in the duty-paid markets of Hong Kong and Macau declined year-on-year, primarily due to substantial increases in tobacco tax in Hong Kong for two consecutive years. In response to this, the company launched terminal sales promotion campaigns externally and implemented refined marketing management internally. As a result, the company was able to restore sales performance in Hong Kong and continued to narrow the decline in sales. During the period, sales in the mainland market remained flat year-on-year. In accordance with requirements from relevant national authorities, the company completed on schedule the mandated traceability QR code project for sales in the mainland market, ensuring timely delivery of products as planned. Sales volumes in the duty-free markets of mainland China, Hong Kong, and Macau declined generally, impacted by purchase-curb policies imposed by customs, a significant reduction in retail outlets and other factors. Under such circumstances, the company proactively consolidated its product portfolio, launched new products, reinforced its duty-free channels in Hong Kong and explored overseas duty-free markets. Overseas markets recorded satisfactory sales performance, primarily due to strict channel-regulation and scientific placement strategies to ensure the intended major product specifications and status, enabling the company to successfully break through its recovery bottleneck.

In the second half of the year, the company will continue to deepen its market-oriented approach, launch new products in an orderly manner and respond accurately to consumer demands while striving to optimize its product portfolio and enhance brand influence. Nanyang Tobacco will unwaveringly adhere to its high-quality development strategies, build up a modern management system, improve operational efficiency and accelerate the implementation and application of intelligent technologies, to speed up its corporate growth. Concurrently, the company will reinforce its risk-control mechanism to ensure solid and sustainable development in the long term.

### Printing

Wing Fat Printing recorded revenue of HK\$759 million during the period, representing a year-on-year increase of 1.1%, mainly attributable to the stable and improved performance of the tobacco and medicine packaging and moulded-fibre businesses as compared to the same period last year. Net profit during the period amounted to HK\$69.94 million, representing a year-on-year increase of 46.7%, mainly attributable to a streamlined business structure and better cost control as well as improved operational efficiency at core factories, resulting in significant improvements in overall profitability.

During the period, the company consistently adhered to the approach of “deeply developing core businesses and firmly adopting refined operations”. This has enabled steady improvement in its overall gross profit margins through synergistic effects among its three core business segments: tobacco packaging, medicine packaging and moulded-fibre products. In addition, by strengthening its cost control, optimizing the utilisation of its production capacity and improving its management efficiency, the company has ensured steady progress throughout its business segments.

In the second half of the year, the company will continue to follow its main action strategies of “expanding markets through external collaborations while adhering to cost reduction and efficiency improvement for internal merits”. By pursuing pragmatic and unified efforts, the company aims to achieve steady growth, meet the given annual performance targets and lay a robust foundation for the company’s sustainable long-term development.

# Financial Review

## KEY FIGURES

|                                                         | 2025<br>unaudited    | 2024                   | Change<br>% |
|---------------------------------------------------------|----------------------|------------------------|-------------|
| Six months ended 30 June                                |                      |                        |             |
| <b>Results</b>                                          |                      |                        |             |
| Revenue (HK\$'000)                                      | <b>9,476,025</b>     | 10,369,131             | -8.6        |
| Profit attributable to owners of the Company (HK\$'000) | <b>1,041,797</b>     | 1,200,896              | -13.2       |
| Earnings per share – basic (HK\$)                       | <b>0.958</b>         | 1.105                  | -13.3       |
| Dividend per share – interim (HK cents)                 | <b>42</b>            | 42                     |             |
| Dividend payout ratio                                   | <b>43.8%</b>         | 38.0%                  |             |
| Interest cover (note (a))                               | <b>3.6 times</b>     | 3.9 times              |             |
|                                                         | unaudited<br>30 June | audited<br>31 December | Change<br>% |
| <b>Financial Position</b>                               |                      |                        |             |
| Total assets (HK\$'000)                                 | <b>165,569,015</b>   | 168,512,693            | -1.7        |
| Equity attributable to owners of the Company (HK\$'000) | <b>49,155,372</b>    | 47,570,505             | 3.3         |
| Net assets per share (HK\$)                             | <b>45.21</b>         | 43.75                  | 3.3         |
| Net debt ratio (note (b))                               | <b>60.99%</b>        | 65.12%                 |             |
| Gearing ratio (note (c))                                | <b>42.14%</b>        | 43.18%                 |             |
| Number of shares in issue (shares)                      | <b>1,087,211,600</b> | 1,087,211,600          |             |

Note (a): (profit before taxation, interest expenses, depreciation and amortisation) / interest expenses

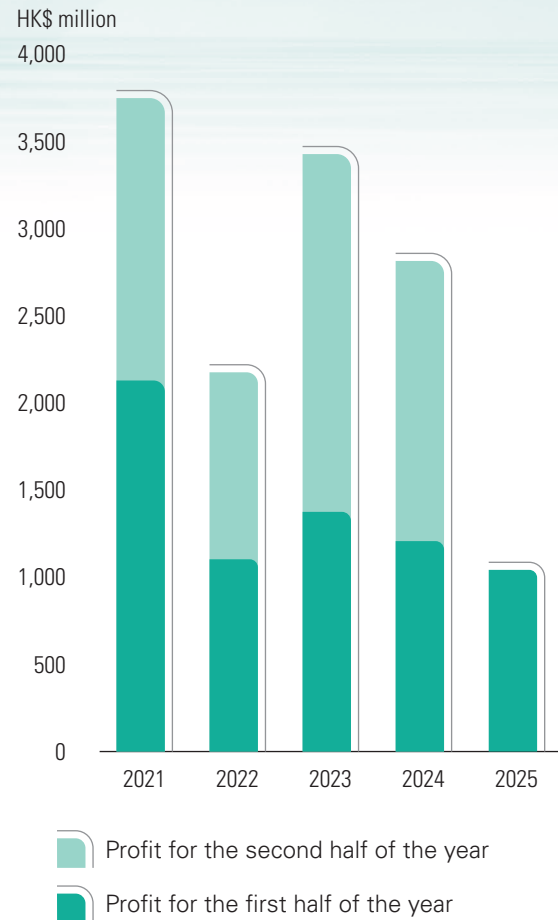
Note (b): (interest-bearing loans – cash) / equity attributable to owners of the Company

Note (c): interest-bearing loans / (equity attributable to owners of the Company + non-controlling interests + interest-bearing loans)

## I ANALYSIS OF FINANCIAL RESULTS

### 1 Profit attributable to owners of the Company

For the six months ended 30 June 2025, the Group recorded a profit attributable to owners of the Company of HK\$1,041.80 million, a decrease of HK\$159.10 million or approximately 13.2% as compared to the same period of 2024.



### 2 Profit Contribution from Each Business

The profit contributed by each business in the Group for the first half of 2025 and the comparative figures of the same period last year was summarized as follows:

|                                             | 2025                     | 2024      | Change |
|---------------------------------------------|--------------------------|-----------|--------|
|                                             | Unaudited                |           | %      |
|                                             | Six months ended 30 June |           |        |
|                                             | HK\$'000                 | HK\$'000  |        |
| Infrastructure and Environmental Protection | 933,312                  | 1,056,348 | -11.6  |
| Real Estate                                 | (465,432)                | (130,694) | 256.1  |
| Consumer Products                           | 403,315                  | 320,202   | 26.0   |
| Comprehensive Healthcare Operations         | 141,477                  | 64,765    | 118.4  |
|                                             | 1,012,672                | 1,310,621 | -22.7  |

## Financial Review

Net profit from the infrastructure and environmental protection business for the period amounted to approximately HK\$933.31 million, accounting for 92.2% of Net Business Profit, and representing a year-on-year decrease of 11.6%. The decrease was mainly due to the profit of Hangzhou Bay Bridge was no longer shared from the current period onwards following the completion of the disposal of its equity interest at the end of last year as well as a loss of HK\$56.84 million resulted from the disposal of the equity interest in Canvest Environmental. However, the receipt of HK\$27.83 million in compensation for the early redemption of the exchangeable bonds of Canvest Environmental partially offset the decrease in net profit from the infrastructure and environmental protection business.

The real estate business recorded a loss of approximately HK\$465.43 million, accounting for negative 46.0% of Net Business Profit, and representing a year-on-year increase in loss by approximately 2.56 times as compared to a loss of HK\$130.69 million in the same period of 2024. This was primarily due to a decrease in properties sales booked upon delivery of properties in the real estate business during the period, coupled with provision for impairment of inventories for certain real estate projects and decrease in the fair value of certain investment properties. Additionally, during the same period last year, SI Development recorded a profit from the sales of equity interest in an elderly care investment company, resulting in a significant year-on-year increase in loss.

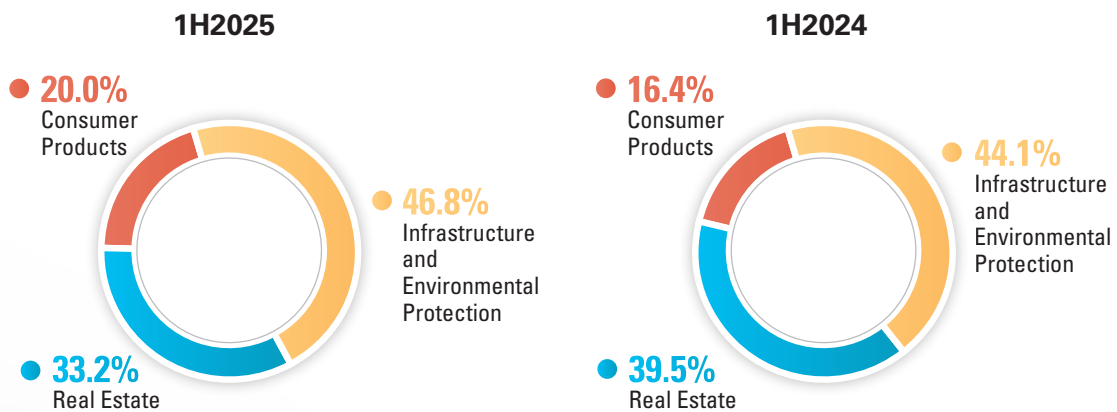
The consumer products business recorded a net profit of HK\$403.32 million for the period, accounting for 39.8% of Net Business Profit, and representing a year-on-year increase of 26.0% in net profit. The cigarette sales of Nanyang Tobacco increased by 16.4% year-on-year, resulting in the simultaneous increase in profit driven by the increase in sales. Wing Fat Printing only recorded a year-on-year increase in sales slightly by 1.1%. With the benefits from the optimization of business structure, cost reduction and efficiency improvement conducted by core factories significantly improved overall profitability leading to a gross profit margin increased by 3.4 percentage points year-on-year, resulting in a substantial increase in net profit.

Comprehensive healthcare operations business recorded a net profit of HK\$141.48 million for the period, representing a significant increase of 118.4% year-on-year, and accounting for 14.0% of Net Business Profit. The increase was mainly attributable to the growth in profit sharing from Shanghai Pharmaceutical Group (the growth in profit was mainly due to an one-off gain recognized by Shanghai Pharmaceuticals Holding).

## 3 Revenue

The Group's revenue by principal activities for the first half of 2025 and the comparatives of the same period last year was summarized as follows:

|                                             | 2025<br>Unaudited<br>Six months ended 30 June<br>HK\$'000 | 2024<br>Six months ended 30 June<br>HK\$'000 | Change<br>% |
|---------------------------------------------|-----------------------------------------------------------|----------------------------------------------|-------------|
| Infrastructure and Environmental Protection | 4,432,900                                                 | 4,571,508                                    | -3.0        |
| Real Estate                                 | 3,142,524                                                 | 4,091,575                                    | -23.2       |
| Consumer Products                           | 1,900,601                                                 | 1,706,048                                    | 11.4        |
|                                             | 9,476,025                                                 | 10,369,131                                   | -8.6        |



For the six months ended 30 June 2025, revenue amounted to approximately HK\$9,476.03 million, representing a decrease of 8.6% as compared to the same period last year. This was mainly due to a decrease in properties sales booked upon delivery of properties in the real estate business as compared to the same period last year, and a year-on-year decrease in construction revenue of SIIC Environment. However, the increase in tobacco sales in the consumer products business partially offset the decrease in revenue.

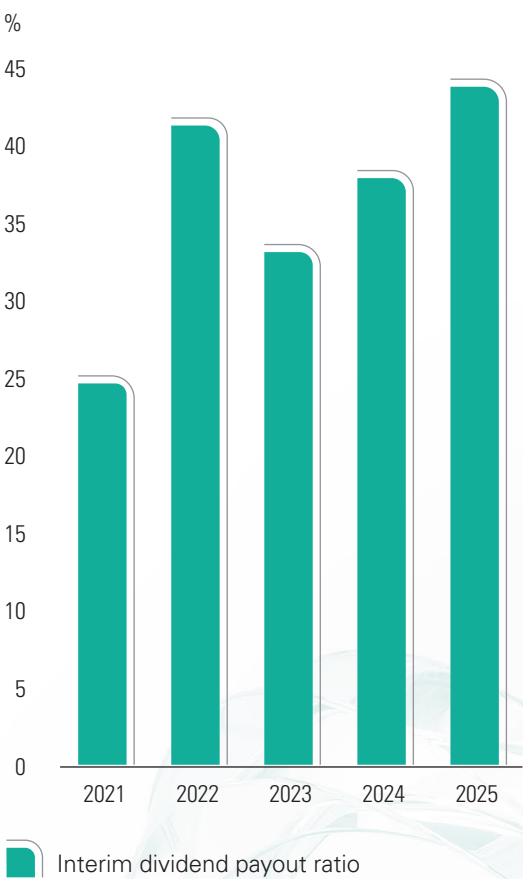
# Financial Review

## 4 Profit before Taxation

- (1) *Gross profit margin*  
The overall gross profit margin for the period decreased by 5.4 percentage points as compared to the first half of 2024, mainly due to the provision for impairment of inventories in the real estate business during the period.
- (2) *Other income, gains and losses*  
Other income, gains and losses decreased, mainly due to the increase in loss recorded in the change in fair value of investment properties during the period as compared to the same period last year.
- (3) *Net (loss) gain on disposal of interests in associates/a subsidiary*  
The loss on disposal for the period mainly represented the disposal of an associate, Canvest Environmental Protection. In the same period last year, the gain was mainly attributable to the disposal of an associate, SIIC Elderly Care Investment Co., Ltd.

## 5 Dividend

The Board of Directors of the Group has resolved to declare an interim dividend of HK42 cents per share, which is the same as 2024 interim dividend of HK42 cents per share. The interim dividend payout ratio is 43.8% (2024 interim: 38.0%).



## II FINANCIAL POSITION OF THE GROUP

### 1 Capital and Equity attributable to owners of the Company

The Company had a total of 1,087,211,600 shares in issue as at 30 June 2025. There is no change compared with 1,087,211,600 shares as at the end of 2024.

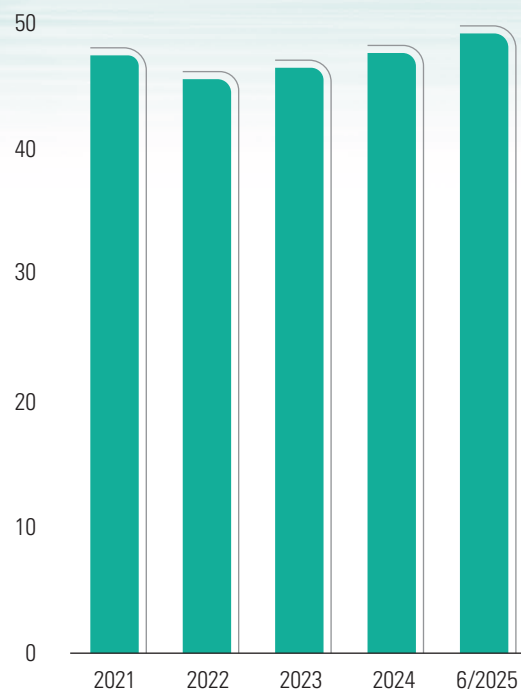
Equity attributable to owners of the Company reached HK\$49,155.37 million as at 30 June 2025, it was attributable to the net profit for the first half of the year after deducting the dividend actually paid during the period.

### 2 Indebtedness

#### (1) Borrowings

As at 30 June 2025, the total borrowings of the Group including bank borrowings and other borrowings amounted to approximately HK\$58,513.20 million (31 December 2024: HK\$59,492.16 million), of which 65.3% (31 December 2024: 65.6%) was unsecured credit facilities. The proportions of US dollars and other currencies, Renminbi and HK dollars of total borrowings were 0.1%, 96.1% and 3.8% (31 December 2024: 1%, 93% and 6%) respectively.

HK\$ billion



Equity attributable to owners of the Company

## Financial Review

### (2) *Pledge of assets*

The following assets were pledged by the Group to banks to secure banking facilities granted by these banks to the Group:

- (a) investment properties with an aggregate carrying value of HK\$17,194,882,000 (31 December 2024: HK\$17,007,157,000);
- (b) property, plant and equipment with an aggregate carrying value of HK\$577,142,000 (31 December 2024: HK\$582,653,000);
- (c) receivables under service concession arrangements/intangible assets with an aggregate carrying value of HK\$18,196,244,000 (31 December 2024: HK\$18,416,934,000);
- (d) properties under development held for sale with an aggregate carrying value of HK\$9,091,788,000 (31 December 2024: HK\$8,338,620,000);
- (e) properties held for sale with an aggregate carrying value of HK\$94,098,000 (31 December 2024: HK\$91,394,000);
- (f) trade receivables with an aggregate carrying value of HK\$11,320,000 (31 December 2024: HK\$410,334,000);
- (g) bank deposits with an aggregate carrying value of HK\$239,803,000 (31 December 2024: HK\$211,619,000); and
- (h) land use rights with an aggregate carrying value of HK\$nil (31 December 2024: HK\$467,000).

### (3) *Contingent liabilities*

As at 30 June 2025, the guarantees given to banks by the Group in respect of banking facilities utilised by property buyers, associates and joint ventures amounted to approximately HK\$891.04 million, HK\$151.33 million and HK\$1,788.40 million (31 December 2024: HK\$1,232.28 million, HK\$231.02 million and HK\$1,889.17 million) respectively.

## 3 **Commitments**

As at 30 June 2025, the Group had capital commitments mainly contracted for business development and investments in fixed assets of HK\$2,967.76 million (31 December 2024: HK\$3,338.45 million). The Group had sufficient internal resources and / or through loan markets for the finance of its capital expenditures.

## 4 **Bank Balances and Short-term Investments**

As at 30 June 2025, bank balances (including pledged bank deposits, bank deposits and cash and cash equivalents) and short-term investments held by the Group amounted to HK\$28,534.09 million (31 December 2024: HK\$28,513.96 million) and HK\$281.54 million (31 December 2024: HK\$225.53 million) respectively. The proportions of US dollars and other currencies, Renminbi and HK dollars of bank balances (including pledged bank deposits, bank deposits and cash and cash equivalents) were 2%, 75% and 23% (31 December 2024: 2%, 86% and 12%) respectively. Short-term investments mainly consisted of investments such as Hong Kong and PRC listed shares.

While having sufficient working capital and a healthy interest coverage ratio, the Group is monitoring the market situation and respective funding requirements on a regular basis for business development, and will seek opportunities to optimize its capital structure should the need arises.

### III MANAGEMENT POLICIES FOR FINANCIAL RISK

#### 1 Currency Risk

The Group mainly operates in China and the Hong Kong Special Administrative Region and the exposure in exchange rate risks mainly arise from fluctuations in the US dollar, Singapore dollar, HK dollar and Renminbi exchange rates. The management monitors foreign currency exposure and will consider hedging significant foreign currency exposures and adopting suitable measures when necessary.

#### 2 Interest Rate Risk

The Group's fair value and cash flow interest rate risks mainly relate to fixed and variable rates borrowings. In order to exercise prudent management against interest rates risks, the Group continues to review market trends against its business operations and financial position in order to arrange the most effective interest rate risk management tools.

#### 3 Price Risk

The Group's price risks are mainly concentrated on equity instruments quoted in the HKSE and the Shanghai Stock Exchange. The management strictly monitors this exposure by maintaining a portfolio of investments with different levels of risks. In addition, a special team has been appointed by the management to monitor price risks and hedging against such risk exposures will be made should the need arises.

#### 4 Credit Risk

The Group's principal financial assets are receivables under service concession arrangements, contract assets, pledged bank deposits, bank deposits, cash and cash equivalents, securities and debt investments and trade and other receivables. The Group's credit risk is primarily attributable to its trade and other receivables. The amounts presented in the condensed consolidated statement of financial position are net of allowances for doubtful receivables and expected credit loss. An allowance for impairment and expected credit loss are made according to the Group's accounting policy or where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of cash flows.

With respect to the credit risk of the Group's treasury operations, all pledged bank deposits, bank deposits, cash and cash equivalents, securities and debt investments of the Group must be placed and entered into with sound and reputable financial institutions. Strict requirements and restrictions in relation to the outstanding amount and credit ratings on securities and debt investments to be held are followed in order to minimize the Group's credit risk exposures.

# Report on Review of Condensed Consolidated Financial Statements

**Deloitte.**

德勤

**TO THE BOARD OF DIRECTORS OF SHANGHAI INDUSTRIAL HOLDINGS LIMITED**  
*(incorporated in Hong Kong with limited liability)*

## INTRODUCTION

We have reviewed the condensed consolidated financial statements of Shanghai Industrial Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 31 to 53, which comprise the condensed consolidated statement of financial position as of 30 June 2025, and the related condensed consolidated statement of profit or loss, condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended, and notes to the condensed consolidated financial statements. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” (“HKAS 34”) as issued by the Hong Kong Institute of Certified Public Accountants. The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

## SCOPE OF REVIEW

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

## CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

*Deloitte Touche Tohmatsu*

**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong  
28 August 2025

# Condensed Consolidated Statement of Profit or Loss

For the six months ended 30 June 2025

|                                                                         |   | Six months ended 30 June |             |
|-------------------------------------------------------------------------|---|--------------------------|-------------|
|                                                                         |   | 2025                     | 2024        |
|                                                                         |   | HK\$'000                 | HK\$'000    |
|                                                                         |   | (unaudited)              | (unaudited) |
| Revenue                                                                 | 3 | 9,476,025                | 10,369,131  |
| Cost of sales                                                           |   | (6,964,059)              | (7,061,588) |
| Gross profit                                                            |   | 2,511,966                | 3,307,543   |
| Net investment income                                                   |   | 391,911                  | 342,973     |
| Other income, gains and losses                                          |   | 144,628                  | 292,895     |
| Selling and distribution costs                                          |   | (417,712)                | (410,691)   |
| Administrative and other expenses                                       |   | (944,038)                | (991,634)   |
| Finance costs                                                           |   | (875,075)                | (1,030,039) |
| Share of results of joint ventures                                      |   | 339,903                  | 182,122     |
| Share of results of associates                                          |   | 55,881                   | 314,660     |
| Net (loss) gain on disposal of interests in associates/<br>a subsidiary |   | (42,570)                 | 51,559      |
| Profit before taxation                                                  |   | 1,164,894                | 2,059,388   |
| Income tax expense                                                      | 4 | (376,725)                | (650,894)   |
| Profit for the period                                                   | 5 | 788,169                  | 1,408,494   |
| Profit for the period attributable to                                   |   |                          |             |
| – Owners of the Company                                                 |   | 1,041,797                | 1,200,896   |
| – Non-controlling interests                                             |   | (253,628)                | 207,598     |
|                                                                         |   | 788,169                  | 1,408,494   |
| Earnings per share                                                      | 7 | HK\$                     | HK\$        |
| – Basic                                                                 |   | 0.958                    | 1.105       |
| – Diluted                                                               |   | 0.958                    | 1.105       |

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the six months ended 30 June 2025

|                                                                                                                           | Six months ended 30 June |             |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|
|                                                                                                                           | 2025                     | 2024        |
|                                                                                                                           | HK\$'000                 | HK\$'000    |
|                                                                                                                           | (unaudited)              | (unaudited) |
| Profit for the period                                                                                                     | 788,169                  | 1,408,494   |
| <b>Other comprehensive income (expense)</b>                                                                               |                          |             |
| <i>Items that may be subsequently reclassified to profit or loss</i>                                                      |                          |             |
| Exchange differences arising on translation of foreign operations                                                         |                          |             |
| – subsidiaries                                                                                                            | 1,336,976                | (1,228,734) |
| – joint ventures                                                                                                          | 315,484                  | (396,703)   |
| – associates                                                                                                              | 102,642                  | (101,435)   |
| <i>Items that will not be reclassified to profit or loss</i>                                                              |                          |             |
| Fair value change on equity instruments at fair value through other comprehensive income held by subsidiaries, net of tax | 185,057                  | (11,237)    |
| Revaluation of properties upon transfer of property, plant and equipment to investment properties, net of tax             | –                        | 10,541      |
| Other comprehensive income (expense) for the period                                                                       | 1,940,159                | (1,727,568) |
| Total comprehensive income (expense) for the period                                                                       | 2,728,328                | (319,074)   |
| Total comprehensive income (expense) for the period attributable to                                                       |                          |             |
| – Owners of the Company                                                                                                   | 2,149,733                | 243,740     |
| – Non-controlling interests                                                                                               | 578,595                  | (562,814)   |
|                                                                                                                           | 2,728,328                | (319,074)   |

# Condensed Consolidated Statement of Financial Position

At 30 June 2025

|                                                    | NOTES | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|----------------------------------------------------|-------|--------------------------------------------|----------------------------------------------|
| Non-Current Assets                                 |       |                                            |                                              |
| Investment properties                              | 8     | 35,380,238                                 | 34,681,718                                   |
| Property, plant and equipment                      | 8     | 6,331,755                                  | 6,244,781                                    |
| Right-of-use assets                                |       | 697,091                                    | 728,106                                      |
| Toll road operating rights                         |       | 3,465,822                                  | 3,740,466                                    |
| Goodwill                                           |       | 531,840                                    | 517,743                                      |
| Other intangible assets                            |       | 12,803,813                                 | 12,143,540                                   |
| Interests in joint ventures                        |       | 11,446,962                                 | 10,791,679                                   |
| Interests in associates                            | 9     | 3,541,288                                  | 5,829,427                                    |
| Investments                                        | 10    | 2,053,419                                  | 3,375,350                                    |
| Receivables under service concession arrangements  |       | 21,962,133                                 | 22,554,450                                   |
| Deposits paid on acquisition of non-current assets |       | 88,995                                     | 62,817                                       |
| Deferred tax assets                                |       | 180,284                                    | 173,110                                      |
| Bank deposits                                      |       | 1,253,561                                  | 1,679,438                                    |
|                                                    |       | 99,737,201                                 | 102,522,625                                  |
| Current Assets                                     |       |                                            |                                              |
| Inventories                                        | 11    | 24,221,605                                 | 25,260,917                                   |
| Trade and other receivables                        | 12    | 12,176,911                                 | 11,731,030                                   |
| Contract assets                                    |       | 63,211                                     | 57,035                                       |
| Investments                                        | 10    | 281,539                                    | 225,532                                      |
| Receivables under service concession arrangements  |       | 942,929                                    | 968,486                                      |
| Prepaid taxation                                   |       | 865,093                                    | 797,875                                      |
| Pledged bank deposits                              |       | 239,803                                    | 211,619                                      |
| Bank deposits                                      |       | 2,854,649                                  | 5,781,414                                    |
| Cash and cash equivalents                          |       | 24,186,074                                 | 20,841,493                                   |
|                                                    |       | 65,831,814                                 | 65,875,401                                   |
| Asset classified as held for sale                  | 16    | –                                          | 114,667                                      |
|                                                    |       | 65,831,814                                 | 65,990,068                                   |

# Condensed Consolidated Statement of Financial Position

At 30 June 2025

|                                              | NOTES | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|----------------------------------------------|-------|--------------------------------------------|----------------------------------------------|
| Current Liabilities                          |       |                                            |                                              |
| Trade and other payables                     | 13    | 13,839,154                                 | 16,091,478                                   |
| Lease liabilities                            |       | 48,151                                     | 51,606                                       |
| Contract liabilities                         | 14    | 874,388                                    | 1,395,294                                    |
| Deferred income                              |       | 508,187                                    | 466,506                                      |
| Taxation payable                             |       | 1,858,067                                  | 2,958,783                                    |
| Bank and other borrowings                    | 15    | 17,071,083                                 | 19,205,072                                   |
|                                              |       | 34,199,030                                 | 40,168,739                                   |
| Net Current Assets                           |       | 31,632,784                                 | 25,821,329                                   |
| Total Assets less Current Liabilities        |       | 131,369,985                                | 128,343,954                                  |
| Capital and Reserves                         |       |                                            |                                              |
| Share capital                                |       | 13,649,839                                 | 13,649,839                                   |
| Reserves                                     |       | 35,505,533                                 | 33,920,666                                   |
| Equity attributable to owners of the Company |       | 49,155,372                                 | 47,570,505                                   |
| Non-controlling interests                    |       | 31,175,185                                 | 30,722,825                                   |
| Total Equity                                 |       | 80,330,557                                 | 78,293,330                                   |
| Non-Current Liabilities                      |       |                                            |                                              |
| Provision for major overhauls                |       | 73,277                                     | 78,126                                       |
| Deferred income                              |       | 1,564,915                                  | 1,757,258                                    |
| Bank and other borrowings                    | 15    | 41,431,849                                 | 40,274,021                                   |
| Deferred tax liabilities                     |       | 7,770,882                                  | 7,705,109                                    |
| Lease liabilities                            |       | 198,505                                    | 236,110                                      |
|                                              |       | 51,039,428                                 | 50,050,624                                   |
| Total Equity and Non-Current Liabilities     |       | 131,369,985                                | 128,343,954                                  |

# Condensed Consolidated Statement of Changes in Equity

For the six months ended 30 June 2025

|                                                                                                                           | Attributable to owners of the Company |                           |                       |                        |                                |                     |                        |                  |            |                           |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------|-----------------------|------------------------|--------------------------------|---------------------|------------------------|------------------|------------|---------------------------|
|                                                                                                                           | Share capital                         | Other revaluation reserve | Other reserve         | Merger reserve         | Investment revaluation reserve | Translation reserve | PRC statutory reserves | Retained profits | Sub-total  | Non-controlling interests |
|                                                                                                                           | HK\$'000                              | HK\$'000<br>(Note i)      | HK\$'000<br>(Note ii) | HK\$'000<br>(Note iii) | HK\$'000                       | HK\$'000            | HK\$'000<br>(Note iv)  | HK\$'000         | HK\$'000   | HK\$'000                  |
| At 1 January 2024 (audited)                                                                                               | 13,649,839                            | 34,829                    | (751,916)             | (5,922,094)            | 140,393                        | (1,353,991)         | 3,531,905              | 37,274,075       | 46,603,040 | 30,857,063                |
| Profit for the period                                                                                                     | -                                     | -                         | -                     | -                      | -                              | -                   | -                      | 1,200,896        | 1,200,896  | 207,598                   |
| Fair value change on equity instruments at fair value through other comprehensive income held by subsidiaries, net of tax | -                                     | -                         | -                     | -                      | (2,666)                        | -                   | -                      | -                | (2,666)    | (8,571)                   |
| Revaluation of properties upon transfer of property, plant and equipment to investment properties, net of tax             | -                                     | 2,682                     | -                     | -                      | -                              | -                   | -                      | -                | 2,682      | 7,859                     |
| Exchange differences arising on translation of foreign operations                                                         | -                                     | -                         | -                     | -                      | -                              | -                   | -                      | -                | -          | -                         |
| - subsidiaries                                                                                                            | -                                     | -                         | -                     | -                      | -                              | (587,015)           | -                      | -                | (587,015)  | (641,719)                 |
| - joint ventures                                                                                                          | -                                     | -                         | -                     | -                      | -                              | (293,914)           | -                      | -                | (293,914)  | (102,789)                 |
| - associates                                                                                                              | -                                     | -                         | -                     | -                      | -                              | (76,243)            | -                      | -                | (76,243)   | (25,192)                  |
| Total comprehensive income (expense) for the period                                                                       | -                                     | 2,682                     | -                     | -                      | (2,666)                        | (957,172)           | -                      | 1,200,896        | 243,740    | (562,814)                 |
| Transfers                                                                                                                 | -                                     | -                         | -                     | -                      | -                              | -                   | 122,810                | (122,810)        | -          | -                         |
| Repurchases of their own shares by a listed subsidiary                                                                    | -                                     | -                         | (1,692)               | -                      | -                              | -                   | -                      | -                | (1,692)    | (2,231)                   |
| Dividend recognised as distribution (note 6)                                                                              | -                                     | -                         | -                     | -                      | -                              | -                   | -                      | (565,350)        | (565,350)  | -                         |
| Dividends paid to non-controlling interests                                                                               | -                                     | -                         | -                     | -                      | -                              | -                   | -                      | -                | -          | (190,050)                 |
| At 30 June 2024 (unaudited)                                                                                               | 13,649,839                            | 37,511                    | (753,608)             | (5,922,094)            | 137,727                        | (2,311,163)         | 3,654,715              | 37,786,811       | 46,279,738 | 30,101,968                |

# Condensed Consolidated Statement of Changes in Equity

For the six months ended 30 June 2025

|                                                                                                                           | Attributable to owners of the Company |                           |               |                |                                |                     |                        |                  |            |                           |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------|---------------|----------------|--------------------------------|---------------------|------------------------|------------------|------------|---------------------------|
|                                                                                                                           | Share capital                         | Other revaluation reserve | Other reserve | Merger reserve | Investment revaluation reserve | Translation reserve | PRC statutory reserves | Retained profits | Sub-total  | Non-controlling interests |
|                                                                                                                           | HK\$'000                              | HK\$'000                  | HK\$'000      | HK\$'000       | HK\$'000                       | HK\$'000            | HK\$'000               | HK\$'000         | HK\$'000   | HK\$'000                  |
|                                                                                                                           |                                       | (Note i)                  | (Note ii)     | (Note iii)     |                                |                     | (Note iv)              |                  |            |                           |
| At 1 January 2025 (audited)                                                                                               | 13,649,839                            | 33,659                    | (163,719)     | (5,922,094)    | 199,412                        | (2,824,980)         | 3,905,325              | 38,692,463       | 47,570,505 | 30,722,825                |
| Profit for the period                                                                                                     | -                                     | -                         | -             | -              | -                              | -                   | -                      | 1,041,797        | 1,041,797  | (253,628)                 |
| Fair value change on equity instruments at fair value through other comprehensive income held by subsidiaries, net of tax | -                                     | -                         | -             | -              | 189,648                        | -                   | -                      | -                | 189,648    | (4,591)                   |
| Exchange differences arising on translation of foreign operations                                                         | -                                     | -                         | -             | -              | -                              | -                   | -                      | -                | -          | -                         |
| - subsidiaries                                                                                                            | -                                     | -                         | -             | -              | -                              | 623,122             | -                      | -                | 623,122    | 713,854                   |
| - joint ventures                                                                                                          | -                                     | -                         | -             | -              | -                              | 225,399             | -                      | -                | 225,399    | 90,085                    |
| - associates                                                                                                              | -                                     | -                         | -             | -              | -                              | 69,767              | -                      | -                | 69,767     | 32,875                    |
| Total comprehensive income for the period                                                                                 | -                                     | -                         | -             | -              | 189,648                        | 918,288             | -                      | 1,041,797        | 2,149,733  | 578,595                   |
| Transfers                                                                                                                 | -                                     | -                         | -             | -              | -                              | -                   | 90,589                 | (90,589)         | -          | -                         |
| Acquisition of additional interests in non-wholly owned subsidiaries                                                      | -                                     | -                         | 484           | -              | -                              | -                   | -                      | -                | 484        | (1,173)                   |
| Capital contribution from non-controlling interests                                                                       | -                                     | -                         | -             | -              | -                              | -                   | -                      | -                | -          | 3,342                     |
| Dividend recognised as distribution (note 6)                                                                              | -                                     | -                         | -             | -              | -                              | -                   | -                      | (565,350)        | (565,350)  | -                         |
| Dividends paid to non-controlling interests                                                                               | -                                     | -                         | -             | -              | -                              | -                   | -                      | -                | -          | (128,404)                 |
| At 30 June 2025 (unaudited)                                                                                               | 13,649,839                            | 33,659                    | (163,235)     | (5,922,094)    | 389,060                        | (1,906,692)         | 3,996,514              | 39,078,321       | 49,155,372 | 31,175,185                |

Notes:

- (i) Other revaluation reserve is comprised of i) fair value adjustments on acquisition of subsidiaries relating to interests previously held by the Company and its subsidiaries (collectively referred to as the "Group") as associates/joint ventures, which will be recognised in profit or loss upon the earlier of the disposal of that subsidiaries or the disposal by that subsidiaries of the assets to which it relates and ii) fair value adjustments arising upon the transfer of property, plant and equipment to investment properties.
- (ii) The Group accounts for acquisitions of associates, joint ventures or investee companies from its ultimate parent, Shanghai Industrial Investment (Holdings) Company Limited ("SIIC"), as equity transactions and any difference between the consideration paid and the fair value of the interest acquired is recorded in other reserve. In addition, the Group accounts for changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over those subsidiaries as equity transactions and any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received was recorded in other reserve. The other reserve also includes deemed contribution from SIIC for the waiver of shareholder loans granted to a subsidiary of the Group.
- (iii) Merger reserve represents the difference between the fair value of the consideration paid to SIIC for the acquisition of subsidiaries/ businesses controlled by SIIC and the share capital of the acquired subsidiaries.
- (iv) The statutory reserves are reserves required by the relevant laws in the People's Republic of China (the "PRC") applicable to the Group's PRC subsidiaries, joint ventures and associates.

# Condensed Consolidated Statement of Cash Flows

For the six months ended 30 June 2025

|                                                                                 | Six months ended 30 June        |                                 |
|---------------------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                                 | 2025<br>HK\$'000<br>(unaudited) | 2024<br>HK\$'000<br>(unaudited) |
| Net cash used in operating activities                                           | (806,510)                       | (838,764)                       |
| Net cash from investing activities:                                             |                                 |                                 |
| Decrease in pledged bank deposits/bank deposit                                  | 3,485,519                       | 262,441                         |
| Proceeds from disposal of associates                                            | 2,457,297                       | 144,257                         |
| Early redemption of unlisted exchangeable bonds                                 | 1,637,000                       | –                               |
| Proceeds from disposal of other intangible assets                               | 409,903                         | –                               |
| Interest received                                                               | 286,858                         | 331,739                         |
| Dividend received from investments                                              | 143,092                         | 91,887                          |
| Proceeds from disposal of property, plant and equipment                         | 29,324                          | 12,955                          |
| Proceeds from disposal of a subsidiary                                          | 1,902                           | –                               |
| Dividend received from a joint venture/associates                               | 104                             | 244,019                         |
| Addition of service concession rights                                           | (253,905)                       | (312,795)                       |
| Purchase of property, plant and equipment                                       | (243,909)                       | (136,188)                       |
| Development costs paid for investment properties                                | (129,168)                       | (391,234)                       |
| Advance to joint ventures                                                       | (60,795)                        | (226,181)                       |
| Deposits paid on acquisition of property, plant and equipment/intangible assets | (32,621)                        | (97,770)                        |
| Purchases of financial asset at FVTOCI                                          | (8,058)                         | –                               |
| (Advance to) repayment from associates                                          | (1,369)                         | 507,529                         |
| Capital reduction in a joint venture                                            | –                               | 68,278                          |
| Advance to a fellow subsidiary                                                  | –                               | (919)                           |
|                                                                                 | 7,721,174                       | 498,018                         |

# Condensed Consolidated Statement of Cash Flows

For the six months ended 30 June 2025

|                                                                      | Six months ended 30 June        |                                 |
|----------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                      | 2025<br>HK\$'000<br>(unaudited) | 2024<br>HK\$'000<br>(unaudited) |
| Net cash (used in) from financing activities:                        |                                 |                                 |
| Repayment of bank and other borrowings                               | (10,791,645)                    | (6,333,939)                     |
| Interest paid                                                        | (915,804)                       | (1,151,407)                     |
| Dividends paid                                                       | (564,414)                       | (512,153)                       |
| Dividends paid to non-controlling interests                          | (128,404)                       | (190,050)                       |
| Repayment of lease liabilities                                       | (50,303)                        | (52,132)                        |
| Acquisition of additional interests in a non-wholly owned subsidiary | (689)                           | —                               |
| Bank and other borrowings raised                                     | 8,344,752                       | 9,021,747                       |
| Capital contributions by non-controlling interest                    | 3,342                           | —                               |
| Repayment from (advanced to) related parties                         | 4,887                           | (133,180)                       |
| Repurchases of their own shares by a listed subsidiary               | —                               | (3,923)                         |
|                                                                      | (4,098,278)                     | 644,963                         |
| Net increase in cash and cash equivalents                            | 2,816,386                       | 304,217                         |
| Cash and cash equivalents at beginning of the period                 | 20,841,493                      | 25,225,026                      |
| Effect of foreign exchange rate changes                              | 528,195                         | (707,701)                       |
| Cash and cash equivalents at end of the period                       | 24,186,074                      | 24,821,542                      |

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 1. BASIS OF PREPARATION

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

The financial information relating to the year ended 31 December 2024 that is included in these condensed consolidated financial statements as comparative information does not constitute the Company’s statutory annual consolidated financial statements for that year but is derived from those financial statements. Further information relating to these statutory financial statements is as follows:

The Company has delivered the financial statements for the year ended 31 December 2024 to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance.

The Company’s auditor has reported on those financial statements. The auditor’s report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under sections 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance.

## 2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis except for certain properties and financial instruments, which are measured at revalued amounts or fair values, as appropriate.

Other than additional/change in accounting policies resulting from application of amendments to HKFRS Accounting Standards, the accounting policies and methods of computation used in the preparation of condensed consolidated financial statements for the six months ended 30 June 2025 are the same as those presented in the Group’s annual financial statements for the year ended 31 December 2024.

### Application of amendments to HKFRS Accounting Standards

In the current interim period, the Group has applied the following amendments to HKFRS Accounting Standard issued by the HKICPA, for the first time, which are mandatorily effective for the Group’s annual periods beginning on 1 January 2025 for the preparation of the Group’s condensed consolidated financial statements:

Amendments to HKAS 21

Lack of Exchangeability

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

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 3. REVENUE AND SEGMENT INFORMATION

The Group's operating segments, based on information reported to the chief operating decision maker (i.e. the board of directors of the Company) for the purposes of resource allocation and performance assessment, are as follows:

|                                             |   |                                                                                                                                                                                              |
|---------------------------------------------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Infrastructure and environmental protection | – | investment in toll road/bridge projects and water services/clean energy business                                                                                                             |
| Real estate                                 | – | property development and investment and hotel operation                                                                                                                                      |
| Consumer products                           | – | manufacture and sale of cigarettes, packaging materials and printed products                                                                                                                 |
| Comprehensive healthcare operations         | – | manufacture and sales of pharmaceutical and healthcare products, provision of distribution and supply chain solutions services and operation and franchise of a network of retail pharmacies |

The above operating segments also represent the Group's reportable segments.

### Disaggregation of Revenue

|                                                                                                                           | Six months ended 30 June |             |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|
|                                                                                                                           | 2025                     | 2024        |
|                                                                                                                           | HK\$'000                 | HK\$'000    |
|                                                                                                                           | (unaudited)              | (unaudited) |
| Sales of goods and services                                                                                               |                          |             |
| Sales of properties                                                                                                       | 1,653,912                | 2,578,479   |
| Sales of goods                                                                                                            | 1,900,601                | 1,706,048   |
| Income from infrastructure and environmental protection, other than financial income from service concession arrangements |                          |             |
| – toll road operation                                                                                                     | 1,019,211                | 969,563     |
| – water-related service                                                                                                   |                          |             |
| – operating, maintenance and other income                                                                                 | 2,554,682                | 2,178,597   |
| – construction income from construction contracts                                                                         | 291,831                  | 754,916     |
| Ancillary facilities, property services and management income                                                             | 704,605                  | 665,233     |
| Income from hotel operations                                                                                              | 232,916                  | 261,087     |
| Revenue from goods and services                                                                                           | 8,357,758                | 9,113,923   |
| Financial income from service concession arrangements                                                                     | 567,176                  | 668,432     |
| Rental income                                                                                                             | 551,091                  | 586,776     |
|                                                                                                                           | 9,476,025                | 10,369,131  |
| Timing of revenue recognition of revenue from goods and services                                                          |                          |             |
| A point in time                                                                                                           | 6,109,195                | 6,463,124   |
| Overtime                                                                                                                  | 2,248,563                | 2,650,799   |
|                                                                                                                           | 8,357,758                | 9,113,923   |

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 3. REVENUE AND SEGMENT INFORMATION (continued)

### Segment revenue and results

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

#### Six months ended 30 June 2025 (unaudited)

|                                                                                  | Infrastructure<br>and<br>environmental<br>protection<br>HK\$'000 | Real<br>estate<br>HK\$'000 | Consumer<br>products<br>HK\$'000 | Comprehensive<br>healthcare<br>operations<br>HK\$'000 | Elimination<br>and<br>unallocated<br>HK\$'000 | Consolidated<br>HK\$'000 |
|----------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------|----------------------------------|-------------------------------------------------------|-----------------------------------------------|--------------------------|
| REVENUE                                                                          |                                                                  |                            |                                  |                                                       |                                               |                          |
| Segment revenue – external sales                                                 | 4,432,900                                                        | 3,142,524                  | 1,900,601                        | –                                                     | –                                             | 9,476,025                |
| Segment operating profit (loss)                                                  | 1,754,042                                                        | (683,402)                  | 485,204                          | –                                                     | 130,911                                       | 1,686,755                |
| Finance costs                                                                    | (376,173)                                                        | (451,738)                  | (1,212)                          | –                                                     | (45,952)                                      | (875,075)                |
| Share of results of joint ventures                                               | 188,257                                                          | 10,169                     | –                                | 141,477                                               | –                                             | 339,903                  |
| Share of results of associates                                                   | 58,374                                                           | (2,493)                    | –                                | –                                                     | –                                             | 55,881                   |
| Net loss on disposal of interests in<br>associates/a subsidiary                  | (42,570)                                                         | –                          | –                                | –                                                     | –                                             | (42,570)                 |
| Segment profit (loss) before taxation                                            | 1,581,930                                                        | (1,127,464)                | 483,992                          | 141,477                                               | 84,959                                        | 1,164,894                |
| Income tax (expense) credit                                                      | (264,459)                                                        | 16,271                     | (72,703)                         | –                                                     | (55,834)                                      | (376,725)                |
| Segment profit (loss) after taxation                                             | 1,317,471                                                        | (1,111,193)                | 411,289                          | 141,477                                               | 29,125                                        | 788,169                  |
| Less: segment (profit) loss attributable<br>to non-controlling interests         | (384,159)                                                        | 645,761                    | (7,974)                          | –                                                     | –                                             | 253,628                  |
| Segment profit (loss) after taxation<br>attributable to owners of the<br>Company | 933,312                                                          | (465,432)                  | 403,315                          | 141,477                                               | 29,125                                        | 1,041,797                |

#### Six months ended 30 June 2024 (unaudited)

|                                                                                  | Infrastructure<br>and<br>environmental<br>protection<br>HK\$'000 | Real<br>estate<br>HK\$'000 | Consumer<br>products<br>HK\$'000 | Comprehensive<br>healthcare<br>operations<br>HK\$'000 | Elimination<br>and<br>unallocated<br>HK\$'000 | Consolidated<br>HK\$'000 |
|----------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------|----------------------------------|-------------------------------------------------------|-----------------------------------------------|--------------------------|
| REVENUE                                                                          |                                                                  |                            |                                  |                                                       |                                               |                          |
| Segment revenue – external sales                                                 | 4,571,508                                                        | 4,091,575                  | 1,706,048                        | –                                                     | –                                             | 10,369,131               |
| Segment operating profit                                                         | 1,824,562                                                        | 277,072                    | 417,185                          | –                                                     | 22,267                                        | 2,541,086                |
| Finance costs                                                                    | (433,567)                                                        | (487,218)                  | (1,538)                          | –                                                     | (107,716)                                     | (1,030,039)              |
| Share of results of joint ventures                                               | 108,936                                                          | 8,421                      | –                                | 64,765                                                | –                                             | 182,122                  |
| Share of results of associates                                                   | 218,381                                                          | 96,279                     | –                                | –                                                     | –                                             | 314,660                  |
| Gain on disposal of interest in an<br>associate                                  | –                                                                | 51,559                     | –                                | –                                                     | –                                             | 51,559                   |
| Segment profit (loss) before taxation                                            | 1,718,312                                                        | (53,887)                   | 415,647                          | 64,765                                                | (85,449)                                      | 2,059,388                |
| Income tax expense                                                               | (333,466)                                                        | (204,179)                  | (88,973)                         | –                                                     | (24,276)                                      | (650,894)                |
| Segment profit (loss) after taxation                                             | 1,384,846                                                        | (258,066)                  | 326,674                          | 64,765                                                | (109,725)                                     | 1,408,494                |
| Less: segment (profit) loss attributable<br>to non-controlling interests         | (328,498)                                                        | 127,372                    | (6,472)                          | –                                                     | –                                             | (207,598)                |
| Segment profit (loss) after taxation<br>attributable to owners of the<br>Company | 1,056,348                                                        | (130,694)                  | 320,202                          | 64,765                                                | (109,725)                                     | 1,200,896                |

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 3. REVENUE AND SEGMENT INFORMATION (continued)

### Segment assets and liabilities

The following is an analysis of the Group's assets and liabilities by operating segments:

#### At 30 June 2025 (unaudited)

|                     | Infrastructure<br>and<br>environmental<br>protection<br>HK\$'000 | Real<br>estate<br>HK\$'000 | Consumer<br>products<br>HK\$'000 | Comprehensive<br>healthcare<br>operations<br>HK\$'000 | Elimination<br>and<br>unallocated<br>HK\$'000 | Consolidated<br>HK\$'000 |
|---------------------|------------------------------------------------------------------|----------------------------|----------------------------------|-------------------------------------------------------|-----------------------------------------------|--------------------------|
| Segment assets      | 66,617,766                                                       | 82,864,713                 | 6,769,053                        | 152,906                                               | 9,164,577                                     | 165,569,015              |
| Segment liabilities | 32,673,458                                                       | 47,847,043                 | 903,765                          | –                                                     | 3,814,192                                     | 85,238,458               |

#### At 31 December 2024 (audited)

|                     | Infrastructure<br>and<br>environmental<br>protection<br>HK\$'000 | Real<br>estate<br>HK\$'000 | Consumer<br>products<br>HK\$'000 | Comprehensive<br>healthcare<br>operations<br>HK\$'000 | Elimination<br>and<br>unallocated<br>HK\$'000 | Consolidated<br>HK\$'000 |
|---------------------|------------------------------------------------------------------|----------------------------|----------------------------------|-------------------------------------------------------|-----------------------------------------------|--------------------------|
| Segment assets      | 68,631,942                                                       | 85,362,961                 | 7,776,387                        | 11,429                                                | 6,729,974                                     | 168,512,693              |
| Segment liabilities | 34,949,104                                                       | 49,949,715                 | 1,065,701                        | –                                                     | 4,254,843                                     | 90,219,363               |

## 4. INCOME TAX EXPENSE

|                                                                                                                                             | Six months ended 30 June |             |
|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------|
|                                                                                                                                             | 2025                     | 2024        |
|                                                                                                                                             | HK\$'000                 | HK\$'000    |
|                                                                                                                                             | (unaudited)              | (unaudited) |
| Current tax                                                                                                                                 |                          |             |
| – Hong Kong                                                                                                                                 | 52,164                   | 52,259      |
| – PRC Land Appreciation Tax ("LAT")                                                                                                         | 50,039                   | 67,743      |
| – PRC Enterprise Income Tax ("EIT")<br>(including PRC withholding tax of HK\$99,132,000<br>(six months ended 30 June 2024: HK\$79,230,000)) | 511,363                  | 561,739     |
|                                                                                                                                             | 613,566                  | 681,741     |
| Under (over) provision in prior periods                                                                                                     |                          |             |
| – Hong Kong                                                                                                                                 | 759                      | (356)       |
| – PRC LAT                                                                                                                                   | 44,139                   | (47,227)    |
| – PRC EIT                                                                                                                                   | (76,331)                 | 11,584      |
|                                                                                                                                             | (31,433)                 | (35,999)    |
| Deferred taxation for the current period                                                                                                    | (205,408)                | 5,152       |
|                                                                                                                                             | 376,725                  | 650,894     |

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 4. INCOME TAX EXPENSE (continued)

Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit for both periods.

Under the law of PRC on EIT (the “EIT Law”) and Implementation Regulation of the EIT Law, the Group’s subsidiaries in the PRC are subject to PRC EIT at a rate of 25% for both periods, except that (i) certain PRC subsidiaries are qualified as High New Technology Enterprises and enjoy a preferential tax rate of 15% for both periods (the preferential tax rate is applicable for three years from the date of grant and subject to approval for renewal) and (ii) certain PRC subsidiaries, engaging in public infrastructure projects, are entitled to full exemption from PRC EIT for the first three years and a 50% reduction in PRC EIT for the next three years from the first year of generating operating income.

PRC LAT is levied at progressive rates ranging from 30% to 60% on the appreciation of land value, being the proceeds of sale of properties less deductible expenditures including cost of land use rights, borrowing costs and all qualified property development expenditures.

## 5. PROFIT FOR THE PERIOD

|                                                                                                           | Six months ended 30 June |             |
|-----------------------------------------------------------------------------------------------------------|--------------------------|-------------|
|                                                                                                           | 2025                     | 2024        |
|                                                                                                           | HK\$'000                 | HK\$'000    |
|                                                                                                           | (unaudited)              | (unaudited) |
| Profit for the period has been arrived at after charging (crediting) the following items:                 |                          |             |
| Amortisation of other intangible assets (included in cost of sales)                                       | 412,663                  | 259,869     |
| Amortisation of toll road operating rights (included in cost of sales)                                    | 377,815                  | 339,570     |
| Depreciation of property, plant and equipment                                                             | 286,542                  | 265,188     |
| Depreciation of right-of-use assets                                                                       | 52,711                   | 56,330      |
| Dividend income from investments (included in net investment income)                                      | (51,690)                 | (3,762)     |
| Government compensation of toll road operating rights (included in other income, gains and losses) (Note) | (212,244)                | (190,740)   |
| Impairment loss on trade receivables (included in other income, gains and losses)                         | 122,567                  | 8,159       |
| (Increase) decrease in fair value of financial assets at FVTPL (included in net investment income)        | (60,722)                 | 28,801      |
| Interest expenses for lease liabilities                                                                   | 4,341                    | 2,718       |
| Interest income (included in net investment income)                                                       | (278,418)                | (366,972)   |
| Net decrease in fair value of investment properties (included in other income, gains and losses)          | 454,542                  | 36,804      |
| Net foreign exchange (gain) loss (included in other income, gains and losses)                             | (54,340)                 | 26,869      |
| Net gain on disposal of property, plant and equipment (included in other income, gains and losses)        | (7,421)                  | (1,109)     |

Note: The amount is transferred from deferred income to other income on a units-of-usage basis, calculated based on the proportion of actual traffic volume for a particular period to the projected total traffic volume over the periods for which the Group is granted the rights to operate the toll roads. This policy has resulted in a credit to other income in the current interim period of approximately HK\$212 million (six months ended 30 June 2024: approximately HK\$191 million). As at 30 June 2025, an amount of approximately RMB1,892 million (equivalent to approximately HK\$2,073 million) (31 December 2024: approximately RMB2,089 million (equivalent to approximately HK\$2,224 million)) remains to be amortised.

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 6. DIVIDENDS

|                                                                                                                                | Six months ended 30 June |                         |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|
|                                                                                                                                | 2025                     | 2024                    |
|                                                                                                                                | HK\$'000<br>(unaudited)  | HK\$'000<br>(unaudited) |
| 2024 final dividend paid of HK52 cents<br>(six months ended 30 June 2024: 2023 final<br>dividend paid of HK52 cents) per share | 565,350                  | 565,350                 |

Subsequent to the end of the current interim period, the directors of the Company have determined that a 2025 interim cash dividend of HK42 cents (2024 interim: HK42 cents) per share will be paid to the shareholders of the Company whose names appear on the Company's register of members on 26 September 2025.

## 7. EARNINGS PER SHARE

The calculations of the basic and diluted earnings per share attributable to owners of the Company are based on the following data:

|                                                                                                    | Six months ended 30 June |                         |
|----------------------------------------------------------------------------------------------------|--------------------------|-------------------------|
|                                                                                                    | 2025                     | 2024                    |
|                                                                                                    | HK\$'000<br>(unaudited)  | HK\$'000<br>(unaudited) |
| <b>Earnings for the purpose of basic and diluted earnings per share:</b>                           |                          |                         |
| Profit for the period attributable to owners of the Company                                        | 1,041,797                | 1,200,896               |
| <b>Number of shares:</b>                                                                           |                          |                         |
| Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share | 1,087,211,600            | 1,087,211,600           |

## Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

### 8. MOVEMENTS IN INVESTMENT PROPERTIES/PROPERTY AND PLANT AND EQUIPMENT

The Group's investment properties at the end of the reporting period were fair-valued by Cushman & Wakefield Limited ("C&W"). C&W is a member of the Institute of Valuers and a firm of independent qualified professional valuers not connected with the Group. The valuations were arrived at by reference to market evidence of transaction prices for similar properties in similar locations and conditions, or on the basis of investment approach, where appropriate.

During the current interim period, the Group recognised a net decrease in fair value of investment properties of approximately HK\$455 million in profit or loss (six months ended 30 June 2024: decrease in fair value HK\$37 million). During the six months ended 30 June 2025, the Group has development cost paid for investment properties of approximately HK\$139 million (six months ended 30 June 2024: HK\$391 million). In addition, properties held for sale included in inventories with an aggregate carrying amount of approximately HK\$2 million (six months ended 30 June 2024: HK\$33 million) were transferred to investment properties during the period.

During the current interim period, the Group incurred costs for construction in progress of approximately HK\$33 million (six months ended 30 June 2024: HK\$17 million) and acquired other property, plant and equipment at an aggregate cost of approximately HK\$212 million (six months ended 30 June 2024: HK\$19 million) for the purpose of expanding the Group's operations and businesses.

### 9. INTERESTS IN ASSOCIATES

During the six months ended 30 June 2025, the Group disposed of its entire interest in Canvest Environmental, a listed associate. On the date of disposal, the Group held 475,251,000 shares in Canvest Environmental, representing approximately 19.47% of its total issued share capital. The Group received the full consideration of HK\$2,328,730,000, resulting in a loss on disposal of HK\$56,836,000, recognised in profit or loss.

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 10. INVESTMENTS

|                                     | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|-------------------------------------|--------------------------------------------|----------------------------------------------|
| Financial assets at FVTPL           |                                            |                                              |
| Listed equity securities            | 274,410                                    | 218,608                                      |
| Unlisted equity securities          | 7,699                                      | 7,478                                        |
| Unlisted exchangeable bonds (Note)  | –                                          | 1,637,000                                    |
|                                     | 282,109                                    | 1,863,086                                    |
| Financial assets at FVTOCI          |                                            |                                              |
| Listed equity securities            | 1,808,367                                  | 1,497,254                                    |
| Unlisted equity securities          | 244,482                                    | 240,542                                      |
|                                     | 2,052,849                                  | 1,737,796                                    |
| Total investments                   | 2,334,958                                  | 3,600,882                                    |
| Analysed for reporting purposes as: |                                            |                                              |
| Current portion                     | 281,539                                    | 225,532                                      |
| Non-current portion                 | 2,053,419                                  | 3,375,350                                    |
|                                     | 2,334,958                                  | 3,600,882                                    |

Note: On 5 October 2023, the Company entered into subscription agreement with an independent third party for the subscription of exchangeable bonds in the principal amount of HK\$1,637,000,000. The exchangeable bonds entitle the Company to exchange for no more than 243,954,117 ordinary shares of Canvest Environmental at an initial exchange price of HK\$6.71 per shares, representing approximately 10% of the entire share issued share capital of Canvest Environmental as at the issue date. The exchangeable bonds carry interest at an initial interest rate of 2.8% per annum (subject to adjustment) and will be mature in year 2030.

During the six months ended 30 June 2025, the issuer of the exchangeable bonds early redeemed the bonds, and the Group received early redemption fee income of HK\$27,829,000, which was recognised in profit or loss.

## 11. INVENTORIES

Inventories mainly represent properties under development held for sale. Included in the amount is HK\$7,312,211,000 (31 December 2024: HK\$5,672,329,000) which is not expected to be realised within one year.

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 12. TRADE AND OTHER RECEIVABLES

The following is an aged analysis of trade receivables, net of allowance for credit loss, presented based on the invoice or contract date, which approximates the respective revenue recognition dates.

|                       | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|-----------------------|--------------------------------------------|----------------------------------------------|
| Within 30 days        | 1,385,407                                  | 1,192,689                                    |
| Within 31 – 60 days   | 508,161                                    | 548,503                                      |
| Within 61 – 90 days   | 497,875                                    | 504,205                                      |
| Within 91 – 180 days  | 1,095,094                                  | 1,180,031                                    |
| Within 181 – 365 days | 1,625,943                                  | 1,601,723                                    |
| Over 365 days         | 2,229,101                                  | 1,735,593                                    |
|                       | <b>7,341,581</b>                           | <b>6,762,744</b>                             |

Included in other receivables as at 30 June 2025 were (i) unsecured amounts of HK\$46,914,000 (31 December 2024: HK\$44,210,000) due from certain associates and (ii) amounts of HK\$2,197,366,000 (31 December 2024: HK\$2,074,004,000) due from certain joint ventures of which an amount of HK\$1,434,940,000 (31 December 2024: HK\$1,434,940,000) carries variable interest rates at 3 months Hong Kong Interbank Offered Rate ("HIBOR") plus a premium of 1.20% per annum (31 December 2024: 1.20% per annum) and an amount of RMB491,358,000 (equivalent to HK\$538,416,000) ((31 December 2024: RMB439,858,000 (equivalent to HK\$468,134,000)) carries fixed interest at prevailing market interest rate.

## 13. TRADE AND OTHER PAYABLES

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

|                       | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|-----------------------|--------------------------------------------|----------------------------------------------|
| Within 30 days        | 1,216,434                                  | 3,071,754                                    |
| Within 31 – 60 days   | 180,706                                    | 272,984                                      |
| Within 61 – 90 days   | 159,068                                    | 125,802                                      |
| Within 91 – 180 days  | 279,244                                    | 340,136                                      |
| Within 181 – 365 days | 1,096,814                                  | 447,631                                      |
| Over 365 days         | 1,858,966                                  | 1,470,550                                    |
|                       | <b>4,791,232</b>                           | <b>5,728,857</b>                             |

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 13. TRADE AND OTHER PAYABLES (continued)

Included in other payables as at 30 June 2025 were (i) amounts of HK\$42,250,000 (31 December 2024: HK\$43,111,000) due to State-owned Assets Supervision and Administration Commission of Shanghai Xuhui District (the "Xuhui SASAC") and entities controlled by the Xuhui SASAC, (ii) amounts of HK\$1,078,000 (31 December 2024: HK\$1,047,000) due to certain fellow subsidiaries, which are unsecured and have no fixed terms of repayment, (iii) amounts of HK\$866,274,000 (31 December 2024: HK\$838,133,000) due to non-controlling interests, of which the amount of HK\$564,290,000 (31 December 2024: HK\$597,146,000) carried fixed interest at prevailing market interest rates and (iv) amounts of HK\$167,893,000 (31 December 2024: HK\$165,315,000) due to other related parties, which are unsecured and have no fixed terms of repayment.

## 14. CONTRACT LIABILITIES

The amount mainly represents proceeds received on sales of property units that have not been recognised as revenue in accordance with the Group's revenue recognition policy.

## 15. BANK AND OTHER BORROWINGS

During the current interim period, the Group (i) obtained new borrowings in the amount of approximately HK\$8,345 million (six months ended 30 June 2024: HK\$9,022 million); and (ii) repaid borrowings of approximately HK\$10,792 million (six months ended 30 June 2024: HK\$6,334 million). The borrowings carry interest at market rates.

## 16. ASSETS CLASSIFIED AS HELD FOR SALE

In December 2024, the management of the Group resolved to dispose of an associate. Negotiations with several interested parties have subsequently taken place. The interest in the associate, which is expected to be sold within twelve months, have been classified as an asset held for sales with a carrying amount of HK\$114,667,000, and is presented separately in the consolidated statement of financial position as at 31 December 2024. During the six months ended 30 June 2025, the disposal of the associate was completed with the full consideration received. A disposal gain of HK\$12,804,000 was recognized in profit or loss.

## 17. COMMITMENTS

|                                                                                                    | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|----------------------------------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------|
| Expenditure contracted for but not provided in the consolidated financial statements in respect of |                                            |                                              |
| – investments in joint ventures                                                                    | 43,003                                     | 43,854                                       |
| – acquisition of property, plant and equipment                                                     | 81,434                                     | 22,800                                       |
| – additions in construction in progress                                                            | 800,781                                    | 581,944                                      |
| – additions in properties under development held for sale                                          | 2,042,537                                  | 2,689,850                                    |
|                                                                                                    | <b>2,967,755</b>                           | <b>3,338,448</b>                             |

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 18. FINANCIAL GUARANTEE CONTRACTS

|                                                                        | 30 June<br>2025<br>HK\$'000<br>(unaudited) | 31 December<br>2024<br>HK\$'000<br>(audited) |
|------------------------------------------------------------------------|--------------------------------------------|----------------------------------------------|
| Guarantees given to banks in respect of banking facilities utilised by |                                            |                                              |
| – property buyers                                                      | 891,043                                    | 1,232,277                                    |
| – associates                                                           | 151,330                                    | 231,023                                      |
| – joint venture                                                        | 1,788,403                                  | 1,889,167                                    |
|                                                                        | 2,830,776                                  | 3,352,467                                    |

The Group entered into agreements with certain banks with respect to mortgage loans provided to buyers of the Group's property units and made deposits as security to and gave guarantees on mortgage loans provided to the buyers by these banks under the agreements. At the end of the current interim period, the management of the Group considers that the possibility of default by the relevant buyers is remote and, in case of default in payments, the net realisable value of the related properties can recover the repayment of the outstanding mortgage principals together with the accrued interest and penalty. Accordingly, no expected credit loss under HKFRS 9 has been made in the consolidated financial statements for these guarantees.

## 19. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

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

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

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 19. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (continued)

| Financial assets                  | Fair value<br>as at<br>30 June<br>2025<br>HK\$'000<br>(unaudited) | Fair value<br>as at<br>31 December<br>2024<br>HK\$'000<br>(audited) | Fair value<br>hierarchy | Valuation<br>techniques and<br>key inputs                                                                                            | Significant<br>unobservable<br>input(s)                                                                                                   |
|-----------------------------------|-------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Financial assets at FVTPL</b>  |                                                                   |                                                                     |                         |                                                                                                                                      |                                                                                                                                           |
| Listed equity securities          | 274,410                                                           | 218,608                                                             | Level 1                 | Quoted bid prices in an active market                                                                                                | N/A                                                                                                                                       |
| Unlisted equity securities        | 7,699                                                             | 7,478                                                               | Level 3                 | Adjusted net asset value method under cost approach                                                                                  | Discount factor of lack of control, the higher the discount factor, the lower the fair value                                              |
| Unlisted exchangeable bonds       | –                                                                 | 1,637,000                                                           | Level 3                 | Equity component: adopted Trinomial Tree method under Black-Scholes model.<br><br>Debt component: adopted effective interest methods | Volatility, the higher the volatility, the higher fair value<br><br>Discount rate, the higher the discount rate, the lower the fair value |
| <b>Financial assets at FVTOCI</b> |                                                                   |                                                                     |                         |                                                                                                                                      |                                                                                                                                           |
| Listed equity securities          | 1,808,367                                                         | 1,497,254                                                           | Level 1                 | Quoted bid prices in an active market                                                                                                | N/A                                                                                                                                       |
| Unlisted equity securities        | 244,482                                                           | 240,542                                                             | Level 3                 | Adjusted net asset value method under cost approach                                                                                  | Discount factor of lack of control, the higher the discount factor, the lower the fair value                                              |

There was no transfer amongst Levels 1, 2 and 3 in both periods.

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 19. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (continued)

### Reconciliation of Level 3 fair value measurements of financial assets

|                                               | Unlisted<br>equity<br>instruments<br>at FVTPL<br>HK\$'000 | Unlisted<br>exchangeable<br>bonds<br>of FVTPL<br>HK\$'000 | Unlisted<br>equity<br>instruments<br>at FVTOCI<br>HK\$'000 | Total<br>HK\$'000 |
|-----------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------|-------------------|
| At 1 January 2024 (Audited)                   | 7,731                                                     | 1,637,000                                                 | 402,563                                                    | 2,047,294         |
| Fair value loss in other comprehensive income | –                                                         | –                                                         | (568)                                                      | (568)             |
| Fair value loss in profit or loss             | (186)                                                     | –                                                         | –                                                          | (186)             |
| Exchange gain (loss)                          | 133                                                       | –                                                         | (8,832)                                                    | (8,699)           |
| At 30 June 2024 (Unaudited)                   | 7,678                                                     | 1,637,000                                                 | 393,163                                                    | 2,037,841         |
| At 1 January 2025 (Audited)                   | <b>7,478</b>                                              | <b>1,637,000</b>                                          | <b>240,542</b>                                             | <b>1,885,020</b>  |
| Fair value loss in other comprehensive income | –                                                         | –                                                         | (11,174)                                                   | (11,174)          |
| Acquisition                                   | –                                                         | –                                                         | 8,058                                                      | 8,058             |
| Early redemption                              | –                                                         | (1,637,000)                                               | –                                                          | (1,637,000)       |
| Exchange gain                                 | <b>221</b>                                                | –                                                         | <b>7,056</b>                                               | <b>7,277</b>      |
| At 30 June 2025 (Unaudited)                   | <b>7,699</b>                                              | –                                                         | <b>244,482</b>                                             | <b>252,181</b>    |

### Fair value measurements and valuation processes

The directors of the Company have closely monitored and determined the appropriate valuation techniques and inputs for fair value measurements.

In estimating the fair value of an asset, the Group uses market-observable data to the extent it is available. For instruments with significant unobservable inputs under Level 3, the Group engaged an independent qualified professional valuers to perform the valuation. Management of the Group works closely with the qualified external valuer to establish the appropriate valuation techniques and inputs to the model on a regular basis, or when needs arise and will report the significant results and findings to the board of directors of the Company. The Group uses valuation techniques that include inputs that are not based on observable market data to estimate the fair value of certain types of financial instruments.

# Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

## 20. RELATED PARTY TRANSACTIONS AND BALANCES

- (i) During the current interim period, save as disclosed elsewhere in these condensed consolidated financial statements, the Group had the following significant transactions and balance with related parties:

| Related parties                            | Nature of transactions/balance                                      | As at/<br>Six months ended 30 June |                         |
|--------------------------------------------|---------------------------------------------------------------------|------------------------------------|-------------------------|
|                                            |                                                                     | 2025                               | 2024                    |
|                                            |                                                                     | HK\$'000<br>(unaudited)            | HK\$'000<br>(unaudited) |
| Fellow subsidiaries                        | Expenses relating to short-term lease and lease of low-value assets | 23,380                             | 20,969                  |
|                                            | Management fee income                                               | 1,373                              | –                       |
|                                            | Interest expense on loan                                            | 17,827                             | –                       |
| Joint venture                              | Interest income received by the Group                               | 48,675                             | 55,926                  |
| Associates                                 | Interest income received by the Group                               | –                                  | 4,648                   |
|                                            | Property agency fee                                                 | 32                                 | 33                      |
| Non-controlling shareholders of subsidiary | Management fee income                                               | 5,875                              | 8,839                   |
|                                            | Interest expense on loan                                            | 5,394                              | 13,590                  |
|                                            | Interest expense on lease liabilities                               | 2,417                              | 1,301                   |
|                                            | Lease liabilities                                                   | 125,391                            | 131,763                 |

Furthermore, the Company granted financial guarantees to the extent of approximately HK\$4,200 million (31 December 2024: HK\$4,800 million) to banks in respect of banking facilities granted to its subsidiaries, out of which approximately HK\$2,200 million (31 December 2024: HK\$2,800 million) were utilised. Pursuant to the terms of the agreements, loans principal together with accrued interests and any other amounts accrued under the agreements may become immediately due and payable if (i) SIIC ceases to hold directly and indirectly at least 35% ultimate beneficial interest of and in the voting share capital of the Company or ceases to have management control over the Company; or (ii) the Shanghai Municipal People's Government, the controlling shareholder of SIIC, ceases to hold directly or indirectly at least 51% beneficial interest of and in the voting share capital of SIIC or SIIC ceases to remain under the administrative leadership of the Shanghai Municipal People's Government.

## Notes to the Condensed Consolidated Financial Statements

For the six months ended 30 June 2025

### 20. RELATED PARTY TRANSACTIONS AND BALANCES (continued)

#### (ii) Compensation of key management personnel

The remuneration of directors and other members of key management during the period was as follows:

|                                           | Six months ended 30 June |                         |
|-------------------------------------------|--------------------------|-------------------------|
|                                           | 2025                     | 2024                    |
|                                           | HK\$'000<br>(unaudited)  | HK\$'000<br>(unaudited) |
| Directors' fee and committee remuneration | 558                      | 715                     |
| Basic salaries and allowance              | 4,160                    | 4,187                   |
| Retirement benefits scheme contributions  | 187                      | 251                     |
|                                           | 4,905                    | 5,153                   |

The remuneration of directors and key executives is determined by the remuneration committee having regard to the performance of individuals and market trends.

#### (iii) Transactions with other PRC government entities

The Group itself is part of a larger group of companies under SIIC, which is controlled by the PRC government. The directors consider that the Company is ultimately controlled by the PRC government and the Group operates in an economic environment currently predominated by entities controlled, jointly controlled or significantly influenced by the PRC government. Apart from the transactions with SIIC, other connected persons and related parties disclosed as above, the Group also conducts business with other government related entities in the ordinary course of business. In the opinion of the directors of the Company, these transactions are considered as individually and collectively insignificant to the operations of the Group. The directors consider these government-related entities are independent third parties so far as the Group's business transactions with them are concerned.

# Other Information

## SUBSTANTIAL SHAREHOLDERS

As at 30 June 2025, the interests and short positions of the substantial Shareholders and other persons, in the Shares and underlying Shares as recorded in the register required to be kept under Section 336 of the SFO, were as follows:

| Name of shareholder | Capacity                                  | Nature of interests | Number of issued Shares beneficially held | Approximate percentage of the issued Shares |
|---------------------|-------------------------------------------|---------------------|-------------------------------------------|---------------------------------------------|
| SIIC                | Interests held by controlled corporations | Corporate           | 686,654,748<br><i>(Notes 1 and 2)</i>     | 63.16%                                      |

Notes:

1. SIIC through its subsidiaries, namely Shanghai Investment Holdings Limited, SIIC Capital (B.V.I.) Limited, Shanghai Industrial Financial Holdings (Hong Kong) Company Limited, SIIC Trading Company Limited and SIIC CM Development Limited held 519,409,748 Shares, 80,000,000 Shares, 52,908,000 Shares, 34,327,000 Shares and 10,000 Shares of the Company respectively, and was accordingly deemed to be interested in the respective Shares held by the aforementioned companies.
2. All interests stated above represented long positions.

Save as disclosed above, no other persons had any interests or short positions in the Shares or underlying Shares as recorded in the register required to be kept under Section 336 of the SFO as at 30 June 2025.

## EMPLOYEES AND REMUNERATION POLICIES

During the six months ended 30 June 2025, the number of employees is 20,040. The Group appraises staff remuneration with reference to the operating results of the enterprises, individual performance and industry average. With a strong commitment to staff relationship and training, the Group also encourages employees to continue their education, adding value both for themselves and for the Group.

## REVIEW OF REPORT

The Audit Committee has reviewed the Company's interim report for the six months ended 30 June 2025.

## CORPORATE GOVERNANCE

Throughout the six months ended 30 June 2025, the Company has complied with all the applicable code provisions set out in the Corporate Governance Code contained in Appendix C1 to the Listing Rules.

### **MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS**

The Company has established its own Code for Securities Transactions by Directors or Relevant Employees, which was set on terms no less exacting than the required standards set out in the Model Code. Having made enquiries with all Directors and the relevant employees of the Company, each of them has confirmed that they have fully complied with the requirements of the Model Code and the code of the Company during the six months ended 30 June 2025.

### **PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES**

During the six months ended 30 June 2025, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of its listed securities.

# Glossary of Terms

| Term used                        | Brief description                                                                          |
|----------------------------------|--------------------------------------------------------------------------------------------|
| Canvest Environmental            | Canvest Environmental Protection Group Company Limited                                     |
| Company                          | Shanghai Industrial Holdings Limited (HKSE stock code: 363)                                |
| Director(s)                      | director(s) of the Company                                                                 |
| Galaxy Energy                    | SIIC Aerospace Galaxy Energy (Shanghai) Co., Ltd.                                          |
| General Water of China           | General Water of China Co., Ltd.                                                           |
| Group                            | the Company and its subsidiaries                                                           |
| Listing Rules                    | Rules Governing the Listing of Securities on the Stock Exchange                            |
| Model Code                       | Model Code for Securities Transactions by Directors of Listed Issuers of the Listing Rules |
| Nanyang Tobacco                  | Nanyang Brothers Tobacco Company, Limited                                                  |
| Net Business Profit              | Net profit excluding net corporate expenses                                                |
| PRC                              | The People's Republic of China                                                             |
| SFO                              | Securities and Futures Ordinance (Chapter 571) of the laws of Hong Kong                    |
| SGX                              | Singapore Stock Exchange                                                                   |
| Shanghai Galaxy                  | Shanghai Galaxy Investment Co., Ltd.                                                       |
| Shanghai Pharmaceutical Group    | Shanghai Pharmaceutical (Group) Co., Ltd.                                                  |
| Shanghai Pharmaceuticals Holding | Shanghai Pharmaceuticals Holding Co., Ltd. (SSE stock code: 601607; HKSE stock code: 2607) |
| Share(s)                         | ordinary share(s) of the Company                                                           |
| Shareholder(s)                   | shareholder(s) of the Company                                                              |
| SI Development                   | Shanghai Industrial Development Co., Ltd. (SSE stock code: 600748)                         |
| SI Urban Development             | Shanghai Industrial Urban Development Group Limited (HKSE stock code: 563)                 |
| SIIC                             | Shanghai Industrial Investment (Holdings) Company Limited                                  |
| SIIC Environment                 | SIIC Environment Holdings Ltd. (SGX stock code: BHK; HKSE stock code: 807)                 |
| SSE                              | Shanghai Stock Exchange                                                                    |
| Stock Exchange or HKSE           | The Stock Exchange of Hong Kong Limited                                                    |
| SUS Environment                  | Shanghai SUS Environment Co., Ltd.                                                         |
| Wing Fat Printing                | The Wing Fat Printing Company, Limited                                                     |



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