

# INTERIM REPORT

中期報告

# 2022



莲和医疗  
Life Healthcare

Life Healthcare Group Limited

蓮和醫療健康集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代碼 :00928

## Contents 目錄

Corporate Information	公司資料	2
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income	簡明綜合損益及其他全面收益表	4
Condensed Consolidated Statement of Financial Position	簡明綜合財務狀況表	6
Condensed Consolidated Statement of Changes in Equity	簡明綜合權益變動表	8
Condensed Consolidated Statement of Cash Flows	簡明綜合現金流量表	9
Notes to Unaudited Condensed Consolidated Financial Statements	未經審核簡明綜合財務報表附註	10
Other Information	附加資料	30

## Corporate Information

### 公司資料

#### EXECUTIVE DIRECTORS

Mr. Yuan Limin (*Chief Executive Officer*)

Mr. Pang Zhen

Mr. Man Wai Lun

Mr. Huang Zhifang

#### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Chan Man Kiu

Dr. Wang Bruce Xianliang

Dr. Zhao Shawn Xiaohong

#### AUDIT COMMITTEE

Dr. Wang Bruce Xianliang (*Chairman*)

Mr. Chan Man Kiu

Dr. Zhao Shawn Xiaohong

#### REMUNERATION COMMITTEE

Dr. Zhao Shawn Xiaohong (*Chairman*)

Mr. Chan Man Kiu

Dr. Wang Bruce Xianliang

#### NOMINATION COMMITTEE

Dr. Wang Bruce Xianliang (*Chairman*)

Mr. Chan Man Kiu

Dr. Zhao Shawn Xiaohong

#### AUTHORISED REPRESENTATIVES

Mr. Pang Zhen

Mr. Chung Yuk Lun

#### COMPANY SECRETARY

Mr. Chung Yuk Lun

#### AUDITOR

ZHONGHUI ANDA CPA Limited

23/F, Tower 2

Enterprise Square Five

38 Wang Chiu Road

Kowloon Bay

Hong Kong

#### 執行董事

原立民先生(*行政總裁*)

逢震先生

文偉麟先生

黃志芳先生

#### 獨立非執行董事

陳文喬先生

王憲亮博士

趙曉宏博士

#### 審核委員會

王憲亮博士(*主席*)

陳文喬先生

趙曉宏博士

#### 薪酬委員會

趙曉宏博士(*主席*)

陳文喬先生

王憲亮博士

#### 提名委員會

王憲亮博士(*主席*)

陳文喬先生

趙曉宏博士

#### 授權代表

逢震先生

鍾育麟先生

#### 公司秘書

鍾育麟先生

#### 核數師

中匯安達會計師事務所有限公司

香港

九龍灣

宏照道38號

企業廣場第五期

2座23樓

## Corporate Information 公司資料

### PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited

### REGISTERED OFFICE

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

### PRINCIPAL OFFICE IN HONG KONG

Suit 6307-8, 63/F  
Central Plaza  
18 Harbour Road  
Wanchai  
Hong Kong

### COMPANY'S WEBSITE

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

### CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

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

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

### LISTING INFORMATION

The Stock Exchange of Hong Kong Limited  
Stock Code: 00928

### 主要往來銀行

香港上海滙豐銀行有限公司

### 註冊辦事處

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

### 香港主要辦事處

香港  
灣仔  
港灣道18號  
中環廣場  
63樓6307-8室

### 公司網站

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

### 開曼群島主要股份過戶登記處

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

### 香港股份過戶登記分處

卓佳登捷時有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

### 上市資料

香港聯合交易所有限公司  
股份代號：00928

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
	Notes 附註		
<b>Continuing operations</b>	<b>持續經營業務</b>		
Revenue	收益	56,407	87,492
Cost of sales and services	銷售及服務成本	(51,352)	(78,679)
Gross profit	毛利	5,055	8,813
Other income and gains	其他收入及收益	1,131	16
Selling and distribution costs	銷售及分銷成本	(974)	(29)
Administrative and other expenses	行政及其他開支	(6,504)	(10,017)
Share of results of associates	分佔聯營公司之業績	–	(2,502)
Finance costs	財務成本	(49)	(13)
Operating loss	經營虧損	(1,341)	(3,732)
Loss before taxation	除稅前虧損	(1,341)	(3,732)
Income tax	所得稅	–	(858)
Loss for the period	期內虧損	(1,341)	(4,590)
Loss for the period attributable to Owners of the Company	以下人士應佔期內虧損 本公司擁有人	(1,262)	(4,585)
Non-controlling interests	非控股權益	(79)	(5)
		(1,341)	(4,590)
Other comprehensive (expense) income that may be reclassified subsequently to profit or loss:	日後可能重新分類至損益之 其他全面(開支)收益：		
Exchange differences arising from translations	換算所產生匯兌差額	(26,391)	3,468
Share of foreign currency reserve of associates	分佔聯營公司之外幣 儲備	–	(25)
		(26,391)	3,443
Total comprehensive expense for the period	期內全面開支總額	(27,732)	(1,147)

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
	Notes 附註		
Total comprehensive expense for the period attributable to:	以下人士應佔期內全面 開支總額：		
Owners of the Company	本公司擁有人	(27,449)	(1,058)
Non-controlling interests	非控股權益	(283)	(89)
		(27,732)	(1,147)
Loss per share	每股虧損		
– (expressed in HK cents per share)	– (以每股港仙列示)		
– Basic and diluted	– 基本及攤薄	(0.09)	(0.36)

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

As at 30 September 2022 於二零二二年九月三十日

			Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
		Notes 附註		
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	10	20,826	401
Right-of-use assets	使用權資產		5,264	419
Interest in associate	於聯營公司之權益		–	67,814
Equity investment at fair value through other comprehensive income	透過其他全面收益按公平值列賬之股本投資		1,899	37,258
			27,989	105,892
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		35,662	10
Loan receivables	應收貸款	11	6,000	–
Loan interest receivables	應收貸款利息	11	48	–
Trade and other receivables	應收貿易及其他應收款項	12	112,612	159,636
Cash and cash equivalents	現金及現金等價物		112,152	37,402
			266,474	197,048
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	應付貿易及其他應付款項	13	23,384	34,890
Lease liabilities	租賃負債		1,940	249
Tax payable	應付稅項		3,774	4,244
			29,098	39,383
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>237,376</b>	<b>157,665</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>總資產減流動負債</b>		<b>265,365</b>	<b>263,557</b>
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		3,348	173
			3,348	173
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>262,017</b>	<b>263,384</b>

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

As at 30 September 2022 於二零二二年九月三十日

			Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	14	77,101	64,251
Reserves	儲備		184,098	198,032
<b>Equity attributable to owners of the Company</b>	<b>本公司擁有人應佔權益</b>		<b>261,199</b>	<b>262,283</b>
Non-controlling interests	非控股權益		818	1,101
<b>TOTAL EQUITY</b>	<b>權益總額</b>		<b>262,017</b>	<b>263,384</b>



# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Contributed surplus (Note i)	Translation reserve	Other reserve (Note ii)	Revaluation reserve	Share option reserve	Accumulated losses	Sub-total	Non-controlling interests	Total
		股本	股份溢價	繳入盈餘 (附註i)	換算儲備	其他儲備 (附註ii)	重估儲備	購股權儲備	累計虧損	小計	非控股權益	總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
At 1 April 2021 (audited)	於二零二一年 四月一日 (經審核)	64,251	1,293,598	167,780	(1,176)	5,518	(685)	17,136	(1,255,840)	290,582	4,104	294,686
Total comprehensive income/(expense) for the period (unaudited)	期內全面收益/ (開支)總額 (未經審核)	-	-	-	3,528	-	-	-	(4,585)	(1,057)	(90)	(1,147)
At 30 September 2021 (unaudited)	於二零二一年 九月三十日 (未經審核)	64,251	1,293,598	167,780	2,352	5,518	(685)	17,136	(1,260,425)	289,525	4,014	293,539
At 1 April 2022 (audited)	於二零二二年 四月一日 (經審核)	64,251	1,293,598	167,780	7,586	5,518	(3,288)	17,136	(1,290,298)	262,283	1,101	263,384
Issue of shares (unaudited)	發行股份 (未經審核)	12,850	13,515	-	-	-	-	-	-	26,365	-	26,365
Total comprehensive expense for the period (unaudited)	期內全面開支總額 (未經審核)	-	-	-	(26,187)	-	-	-	(1,262)	(27,449)	(283)	(27,732)
At 30 September 2022 (unaudited)	於二零二二年 九月三十日 (未經審核)	77,101	1,307,113	167,780	(18,601)	5,518	(3,288)	17,136	(1,291,560)	261,199	818	262,017

## Notes:

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

## 附註:

- (i) 繳入盈餘指本公司所收購附屬公司股份面值與本公司根據於二零零二年四月之重組進行收購所發行本公司股份面值之差額。
- (ii) 其他儲備指購股權獲行使時自購股權儲備轉出。

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Net cash (used in)/generated from operating activities	經營活動(所用)/所得現金淨額	(41,300)	11,456
Cash flows from investing activities	投資活動所得現金流量		
Purchase of equity investment at fair value through other comprehensive income	購買透過其他全面收益按公平值列賬的股本投資	(1,659)	—
Refund of capital upon deregistration of associates	註銷聯營公司退還資本	62,649	—
Proceeds from disposal of equity investments at fair value through other comprehensive income	出售透過其他全面收益按公平值列賬之股本投資所得款項	34,172	—
Bank interest received	已收銀行利息	8	4
Net cash generated from investing activities	投資活動所得現金淨額	95,170	4
Cash flows from financing activities	融資活動所得現金流量		
Issue of new shares	發行新股份	26,365	—
Interests paid	已付利息	(49)	13
Principal portion of lease payments	租賃付款本金部分	(314)	(455)
Net cash generated from/(used in) financing activities	融資活動所得/(所用)現金淨額	26,002	(442)
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	79,872	11,018
Cash and cash equivalents at the beginning of the period	於期初之現金及現金等價物	37,402	8,574
Effect of changes in foreign exchange rate	外幣匯率變動之影響	(5,122)	2,739
Cash and cash equivalents at the end of the period	於期末之現金及現金等價物	112,152	22,331
Analysis of cash and cash equivalents	現金及現金等價物分析		
Bank and cash balances	銀行及現金結餘	112,152	21,172

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### I GENERAL

Life Healthcare Group Limited (the “Company”) is a company incorporated in the Cayman Islands as an exempted company with limited liability under Companies Law of the Cayman Islands on 12 March 2001 and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) as of 29 April 2002. The address of the registered office of the Company is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands and the principal place of business of the Company in Hong Kong is Suite 6307-08, 63rd floor, Central Plaza, 18 Harbour Road, Wanchai, Hong Kong.

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

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

### I 一般資料

蓮和醫療健康集團有限公司(「本公司」)為於二零零一年三月十二日根據開曼群島公司法在開曼群島註冊成立之獲豁免有限公司，其股份於二零零二年四月二十九日在香港聯合交易所有限公司(「聯交所」)主板上市。本公司之註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, the Cayman Islands，而本公司之香港主要營業地點則設於香港灣仔港灣道18號中環廣場63樓6307-08室。

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

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

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 2 BASIS OF PREPARATION

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

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

These unaudited condensed consolidated financial statements should be read in conjunction with the 2022 annual financial statements. The accounting policies used in the unaudited condensed consolidated interim financial information are consistent with those followed in the preparation of the Group’s annual consolidated financial statements for the year ended 31 March 2022.

### 3 ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

In the current period, the Group has adopted all the new and revised Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA that are relevant to its operations and effective for its accounting year beginning on 1 April 2022. HKFRSs comprise Hong Kong Financial Reporting Standards (“HKFRS”); Hong Kong Accounting Standards (“HKAS”); and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group’s accounting policies, presentation of the Group’s consolidated financial statements and amounts reported for the current period and prior years.

### 2 編製基準

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

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

該等未經審核簡明綜合財務報表應與二零二二年年報財務報表一併閱讀。未經審核簡明綜合中期財務資料所採用會計政策與編製本集團截至二零二二年三月三十一日止年度之全年綜合財務報表所遵循者一致。

### 3 採納新訂及經修訂香港財務報告準則

於本期間，本集團已採納香港會計師公會頒佈的所有與其業務相關及於二零二二年四月一日開始的會計年度生效的新訂及經修訂香港財務報告準則(「香港財務報告準則」)。香港財務報告準則包括香港財務報告準則(「香港財務報告準則」)、香港會計準則(「香港會計準則」)及詮釋。採納該等新訂及經修訂的香港財務報告準則並無對本集團於本期間及過往年度的會計政策、本集團綜合財務報表的呈列方式及所呈報的金額造成重大變動。

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 4 REVENUE AND SEGMENT INFORMATION

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

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

1. Healthcare products and services business
2. Money lending business

### 4 收益及分部資料

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

本集團從事以下兩個經營分部，各經營分部指香港財務報告準則第8號項下本集團之經營及可呈報分部。

1. 健康產品及服務業務
2. 借貸業務

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 4 REVENUE AND SEGMENT INFORMATION (Continued)

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

For the six months ended 30 September 2022 (Unaudited)

### 4 收益及分部資料(續)

以下為本集團按可呈報及經營分部劃分之收益及業績分析：

截至二零二二年九月三十日止六個月(未經審核)

		Healthcare products and services business 健康產品及 服務業務 HK\$'000 千港元	Money lending business 借貸業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Turnover	營業額			
External sales	對外銷售	56,359	48	56,407
Segment profit (loss)	分部溢利(虧損)	633	(348)	285
Other income and gains	其他收入及收益			9
Unallocated expenses	未分配支出			(1,635)
Loss before taxation	除稅前虧損			(1,341)

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 4 REVENUE AND SEGMENT INFORMATION (Continued)

For the six months ended 30 September 2021 (Unaudited)

### 4 收益及分部資料(續)

截至二零二一年九月三十日止六個月(未經審核)

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

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

經營分部之會計政策與本集團之會計政策相同。

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 4 REVENUE AND SEGMENT INFORMATION (Continued)

Disaggregation of revenue from contracts with customers:

#### Geographical markets

The following is an analysis of geographical locations of the Group's revenue from external customers:

		Unaudited 未經審核	
		For the six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
The PRC	中國	29,366	86,737
Hong Kong	香港	27,041	755
		56,407	87,492

#### Timing of revenue recognition

For both current and previous interim periods ended 30 September 2022 and 2021, all revenues from healthcare products and services were recognised at a point in time.

#### Segment profit/(loss)

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

#### Segment assets and liabilities

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

### 4 收益及分部資料(續)

來自客戶合約收益分析：

#### 地區市場

以下是本集團來自外部客戶的收益的地理位置分析：

		Unaudited 未經審核	
		For the six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
The PRC	中國	29,366	86,737
Hong Kong	香港	27,041	755
		56,407	87,492

#### 收益確認時間

截至二零二二年及二零二一年九月三十日止當前及過往中期期間，全部健康產品及服務收益均於某一時間點確認。

#### 分部溢利／(虧損)

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

#### 分部資產及負債

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



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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 5 FINANCE COSTS

### 5 財務成本

		Unaudited 未經審核	
		For the six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
Interest on lease liabilities	租賃負債之利息	49	13

### 6 LOSS BEFORE TAXATION

The Group's loss before taxation is arrived at after charging:

### 6 除稅前虧損

本集團除稅前虧損已扣除：

		Unaudited 未經審核	
		For the six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
Cost of inventories recognised as expenses	確認為開支之存貨成本	50,973	78,235
Depreciation of property, plant and equipment	物業、廠房及設備折舊	512	365
Depreciation of right-of-use assets	使用權資產折舊	297	425
Employee benefit expenses (including directors' remuneration):	僱員福利開支 (包括董事薪酬)：		
Salaries, bonuses and other allowances	薪金、花紅及其他津貼	2,637	3,426
Retirement benefit scheme contributions (defined contribution scheme)	退休福利計劃供款 (定額供款計劃)	39	30
		2,676	3,456

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 7 INCOME TAX

### 7 所得稅

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
Taxation attributable to the Company and its subsidiaries:	本公司及其附屬公司應佔之相關稅項：		
Current tax	即期稅項		
Hong Kong Profits Tax	香港利得稅	—	863
PRC Enterprise Income Tax (“EIT”)	中國企業所得稅 （「企業所得稅」）		
— Current year	— 本年度	—	—
— Overprovision in prior year	— 過往年度超額撥備	—	(5)
		—	858

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

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

For both current and previous interim periods ended 30 September 2022 and 2021, Hong Kong Profits Tax is calculated under two-tier profits tax system under first HK\$2 millions of estimated assessable profits is taxed at a rate of 8.25% and remaining estimated assessable profits is taxed at 16.5%. The Group should elect one of the Hong Kong subsidiaries to apply the two-tier profits tax rate.

截至二零二二年及二零二一年九月三十日止當前及過往中期期間，香港利得稅乃按利得稅兩級制計算，估計應課稅溢利首2,000,000港元按稅率8.25%繳稅，而餘下估計應課稅溢利則按稅率16.5%繳稅。本集團須選定其中一家香港附屬公司採用兩級制利得稅率。

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 7 INCOME TAX (Continued)

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

### 8 DIVIDENDS

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

### 9 LOSS PER SHARE

#### Loss per share

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

#### Weighted average number of ordinary shares

### 7 所得稅(續)

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

### 8 股息

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

### 9 每股虧損

#### 每股虧損

本公司擁有人應佔每股基本及攤薄虧損乃按以下數據計算：

#### 普通股加權平均數

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		'000 千股	'000 千股
Weighted average number of ordinary shares at 30 September	於九月三十日普通股加權 平均數	1,408,610	1,285,025

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 9 LOSS PER SHARE (Continued)

Loss per share (Continued)

Loss

### 9 每股虧損(續)

每股虧損(續)

虧損

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
Loss for the period attributable to the owners of the Company	本公司擁有人應佔期內虧損	(1,262)	(4,585)

### 10 PROPERTY, PLANT AND EQUIPMENT

During the current interim period, additions to the Group's property, plant and equipment is HK\$21,129,000 (six months ended 30 September 2021: HK\$Nil).

### 10 物業、廠房及設備

於本中期期間，本集團物業、廠房及設備之添置為21,129,000港元(截至二零二一年九月三十日止六個月：零港元)。

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### II LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES

### II 應收貸款及應收貸款利息

	Unaudited 未經審核 At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元
Unsecured loan receivables	6,000	–

At 30 September 2022, loans to third parties of HK\$6,000,000 (31 March 2022: Nil) bear interest at 5% per annum and are repayable within six months from the date of drawing and thus classified as current assets. The loan receivables are due for settlement at the date specified in the respective loan agreement.

於二零二二年九月三十日，借予第三方的貸款為6,000,000港元(二零二二年三月三十一日：零)，按年利率5厘計息及須於提取之日起六個月內償還，故分類為流動資產。應收貸款於各貸款協議所指定之日期到期清償。

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

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

As at 30 September 2022, loan receivables of HK\$6,000,000 and interest receivables of HK\$48,000 arising from the same third party (31 March 2022: Nil) are unsecured.

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

### II 應收貸款及應收貸款利息(續)

於二零二二年九月三十日，應收貸款及相同第三方所產生的應收利息6,000,000港元及48,000港元(二零二二年三月三十一日：無)為無擔保。

於報告期末，按貸款提取日期呈列應收貸款之賬齡分析如下：

		Unaudited 未經審核 At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	6,000	—
		6,000	—

## Notes to Unaudited Condensed Consolidated Financial Statements

### 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

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

##### Loan interest receivables

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

#### II 應收貸款及應收貸款利息(續)

##### 應收貸款利息

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

	Unaudited 未經審核	Audited 經審核
	At 30 September 2022 於二零二二年 九月三十日	At 31 March 2022 於二零二二年 三月三十一日
	HK\$'000 千港元	HK\$'000 千港元
Within 90 days	90日內	48
		—

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 12 TRADE AND OTHER RECEIVABLES

### 12 應收貿易及其他應收款項

		Unaudited 未經審核 At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元
Trade receivables	應收貿易款項	24,881	24,358
Less: allowance for trade receivables	減：應收貿易款項撥備	(124)	(139)
		24,757	24,219
Prepayments and deposits	預付款項及按金	76,602	132,778
Less: allowance for prepayments and deposits	減：預付款項及按金撥備	(4,202)	(6,781)
		72,400	125,997
Other receivables	其他應收款項	15,455	9,420
		112,612	159,636

For receivables from healthcare products and services, the Group allows a credit period ranging from 0-365 days.

就健康產品及服務之應收款項而言，本集團容許之信貸期介乎0至365日。



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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 12 TRADE AND OTHER RECEIVABLES (Continued)

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

		Unaudited 未經審核 At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	23,940	3,317
91-180 days	91至180日	–	–
181-365 days	181至365日	817	20,902
		24,757	24,219

### 13 TRADE AND OTHER PAYABLES

### 12 應收貿易及其他應收款項(續)

於報告期末，按發票日期呈列應收貿易款項之賬齡分析如下：

### 13 應付貿易及其他應付款項

		Unaudited 未經審核 At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元
Trade payables	應付貿易款項	2,127	5,009
Accruals and other payables	應計費用及其他應付款項	21,257	29,881
		23,384	34,890

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 13 TRADE AND OTHER PAYABLES (Continued)

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

### 13 應付貿易及其他應付款項(續)

於報告期末，按發票日期呈列應付貿易款項之賬齡分析如下：

		Unaudited 未經審核 At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	5	3,698
91-180 days	91至180日	—	6
181 days to 1 year	181日至一年	—	—
Over 1 year	一年以上	2,122	1,305
		2,127	5,009

The credit period granted by suppliers is normally within 90 days. The Group has financial risk management policies in place to ensure that all payables are settled within the credit timeframe.

供應商給予之信貸期一般介乎於90日內。本集團已制訂財務風險管理政策，確保所有應付款項於信貸期限內清償。

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 14 SHARE CAPITAL

### 14 股本

		Number of shares 股份數目	
		'000 千股	HK\$'000 千港元
Authorised:	法定：		
Ordinary shares of HK\$0.05 each at 31 March 2021 (audited), 31 March 2022 (audited) and 30 September 2022 (unaudited)	於二零二一年三月三十一日 (經審核)、二零二二年 三月三十一日(經審核)及 二零二二年九月三十日 (未經審核)之每股面值 0.05港元之普通股	10,000,000	500,000
Issued and fully paid:	已發行及繳足：		
Ordinary shares of HK\$0.05 each at 31 March 2021 and 31 March 2022 (audited)	於二零二一年三月三十一日 及二零二二年三月三十一日 (經審核)之每股面值 0.05港元之普通股	1,285,025	64,251
Issue of shares on placement (Note)	配售時發行股份(附註)	257,000	12,850
Ordinary shares of HK\$0.05 each at 30 September 2022 (unaudited)	於二零二二年九月三十日之 每股面值0.05港元之 普通股(未經審核)	1,542,025	77,101

Note: On 14 June 2022, the Company entered into a placing agreement with a placing agent in respect of the placement of 257,000,000 ordinary shares of HK\$0.05 each to independent investors at a price of HK\$0.105 per share. The placement was completed on 5 July 2022 and the premium on the issue of shares, amounting to approximately HK\$13,515,000, after net of share issue expenses of approximately HK\$620,000, was credited to the Company's share premium account.

附註：於二零二二年六月十四日，本公司與配售代理訂立配售協議，內容有關以每股0.105港元的價格向獨立投資者配售每股面值0.05港元之257,000,000股普通股。該配售於二零二二年七月五日完成及發行股份之溢價(金額約13,515,000港元，扣除股份發行支出約620,000港元後)計入本公司之股份溢價賬。

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 15 CAPITAL COMMITMENT

At the end of the reporting period, the Group did not have any capital commitment.

### 16 PLEDGE OF ASSETS AND CONTINGENT LIABILITIES

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

### 17 RELATED PARTY TRANSACTIONS

Compensation of key management personnel of the Group is as follows:

### 15 資本承擔

於報告期末，本集團並無任何資本承擔。

### 16 資產抵押及或然負債

於報告期末，本集團並無重大或然負債及資產抵押。

### 17 關聯方交易

本集團主要管理人員酬金如下：

		Unaudited 未經審核	
		For the six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
Compensation of key management personnel	主要管理人員酬金	768	1,280

# Notes to Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

### 18 FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

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

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

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

### 18 財務工具之公平值計量

#### (i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值

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

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

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

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

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

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

As at 30 September 2022, the Group's equity instrument at fair value through other comprehensive income was measured at cost which approximated to the fair value of such investment and is an appropriate estimate of fair value since there is insufficient information available to measure fair value. There is no transfer between different levels of the fair value hierarchy for the six months ended 30 September 2022.

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

### 18 財務工具之公平值計量(續)

(i) 按循環基準以公平值計量之本集團財務資產及財務負債公平值(續)

於二零二二年九月三十日，本集團透過其他全面收益按公平值列賬之股本工具按成本計量，而有關成本與有關投資之公平值相若且屬公平值之適當估計，原因為並無足夠資料可供用作計量公平值。截至二零二二年九月三十日止六個月，公平值不同級別之間並無轉移。

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

## Other Information

### 附加資料

#### FINANCIAL RESULTS

##### Turnover

For the six months ended 30 September 2022, the Group recorded a turnover of approximately HK\$56.41 million (six months ended 30 September 2021: HK\$87.49 million), representing a decrease of approximately HK\$31.08 million as compared with the corresponding period last year. Such decrease in turnover was primarily attributable to the decrease in revenue generated from the healthcare products and services segment. The Group's overall gross profit margin was 8.96% (six months ended 30 September 2021: 10.07%). During the six months ended 30 September 2022 and 2021, the Group's overall gross profit was primarily attributable to the healthcare products and services and money lending segments.

##### Loss for the interim period

The Group's loss for the six months ended 30 September 2022 was approximately HK\$1.34 million (six months ended 30 September 2021: HK\$4.59 million), representing a decrease of approximately HK\$3.25 million as compared with the previous interim period. The decrease in loss was principally attributable to the decrease in administrative and other expenses which was more than offset the decrease in revenue resulted from implementation of COVID-19 pandemic control and restrictions measures and the overall economic downturn in PRC and the Group no longer shared the loss of associates after full impairment was made.

#### BUSINESS REVIEW AND PROSPECTS

##### Healthcare products and services business

Over the years, the Group has built up its experience in the operation of and understanding in the business environment of the healthcare industry in PRC. Amongst the principal businesses of the Group, the healthcare business became the largest contributor to the Group's revenue. Due to the continuous effect of COVID-19 pandemic, the revenue of the Group has dropped by approximately 35.5% to HK\$56.41 million as compared to same period of last year.

#### 財務業績

##### 營業額

截至二零二二年九月三十日止六個月，本集團錄得營業額約56,410,000港元(截至二零二一年九月三十日止六個月：87,490,000港元)，較去年同期減少約31,080,000港元。營業額減少主要由於健康產品及服務分部產生之收益減少。本集團之整體毛利率為8.96%(截至二零二一年九月三十日止六個月：10.07%)。截至二零二二年及二零二一年九月三十日止六個月，本集團之整體毛利主要源自健康產品及服務及借貸分部。

##### 中期虧損

本集團截至二零二二年九月三十日止六個月之虧損約為1,340,000港元(截至二零二一年九月三十日止六個月：4,590,000港元)，較上個中期期間減少約3,250,000港元。虧損減少主要由於行政及其他開支減少，足以將中國實施新型冠狀病毒疫情管控及限制措施以及整體經濟低迷導致的收益下降抵銷有餘，且本集團於進行悉數減值後不再分攤聯營公司虧損。

#### 業務回顧及前景

##### 健康產品及服務業務

多年來，本集團對於中國健康行業營商環境中經營業務已累積一定經驗及認識。於本集團芸芸主要業務中，健康業務成為本集團貢獻最多收益之業務。由於新型冠狀病毒疫情的持續影響，本集團的收益較去年同期下降約35.5%至56,410,000港元。

## Other Information 附加資料

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

Looking forward, the Group intends to enlarge and diversify the healthcare products and services, make efforts to extend the product supply, and develop international business, to facilitate more comprehensive services to its customers.

For the six months ended 30 September 2022, this segment recorded a turnover of HK\$56.36 million (six months ended 30 September 2021: HK\$86.74 million) and a profit in segment result of HK\$0.63 million during the six months ended 30 September 2022 (six months ended 30 September 2021: profit HK\$3.81 million). The decrease in segment profit was primarily attributable to the reduction in revenue generated from healthcare services business during the Review Period.

### Money lending business

During the six months ended 30 September 2022, money lending business recorded a turnover of interest income of HK\$0.05 million (six months ended 30 September 2021: HK\$0.76 million). Gross profit is 100% for both periods since no cost of finance were required under the money lending business. The source of funding is primarily from share capital which is a definite advantage for this business. The segment result covers internal cost allocation from central management and administrative costs.

Leverage on the existing clients portfolio and referrals by customers and business associates, the Group has access to new customers and opportunities in money lending business which the Group will capture prudently going forward.

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

展望未來，本集團擬擴大及多元化發展健康產品及服務，努力擴大產品供應，開拓國際業務，為客戶提供更全面服務。

截至二零二二年九月三十日止六個月，此分部錄得營業額56,360,000港元(截至二零二一年九月三十日止六個月：86,740,000港元)，而截至二零二二年九月三十日止六個月之分部業績溢利為630,000港元(截至二零二一年九月三十日止六個月：溢利3,810,000港元)。分部溢利減少主要由於回顧期內健康服務業務收益減少。

### 借貸業務

截至二零二二年九月三十日止六個月，借貸業務錄得利息收入營業額50,000港元(截至二零二一年九月三十日止六個月：760,000港元)。於兩個期間的毛利均為100%，原因為借貸業務毋須財務費用。資金來源主要來自股本，對此項業務而言具有一定優勢。分部業績涵蓋分配自中央管理及行政成本的內部成本。

憑藉現有客戶組合以及客戶及業務夥伴的推薦，本集團可接洽借貸業務的新客戶及機遇，未來本集團將謹慎把握該等機遇。



## Other Information

### 附加資料

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

#### BOARD OF DIRECTORS

As at the date of this report, the Board comprises four executive Directors, namely Mr. Yuan Limin, Mr. Pang Zhen, Mr. Man Wai Lun and Mr. Huang Zhifang, and three independent non-executive Directors, namely Mr. Chan Man Kiu, Dr Wang Bruce Xianliang and Dr. Zhao Shawn Xiaohong.

The Board has approved the unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2022. The Board considers that the said financial statements have been prepared in conformity with the generally accepted accounting standards in Hong Kong and the amounts reflected are based on the best estimates and reasonable, informed and prudent judgment of the Board with an appropriate consideration of materiality.

#### EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2022, the Group employed 14 employees excluding Directors (30 September 2021: 16). The Group remunerates its employees based on their performance, working experience and prevailing market standards. Employee benefits include medical insurance coverage, mandatory provident fund for Hong Kong employees, state-managed retirement benefits scheme for PRC employees and share option scheme.

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

#### 董事會

於本報告日期，董事會由四名執行董事（原立民先生、逢震先生、文偉麟先生及黃志芳先生）及三名獨立非執行董事（陳文喬先生、王憲亮博士及趙曉宏博士）組成。

董事會已批准本集團截至二零二二年九月三十日止六個月之未經審核簡明綜合財務報表。董事會認為上述財務報表已按香港公認會計準則編製，所示金額建基於董事會最佳估計以及合理、知情及謹慎判斷，並對重要性作出適當考慮。

#### 僱員及薪酬政策

於二零二二年九月三十日，本集團聘用14名僱員（不包括董事）（二零二一年九月三十日：16名）。本集團根據僱員之表現、工作經驗及當時市場標準釐定僱員酬金。僱員福利包括香港僱員享有之醫療保險及強制性公積金、中國僱員享有之國家管理退休福利計劃以及購股權計劃。

## Other Information 附加資料

### LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2022, the Group had bank balances and cash of approximately HK\$112.15 million (31 March 2022: approximately HK\$37.40 million). The Group mainly relies upon internally generated funds and proceeds from fund raising activities to finance its operations and expansion. The Group had no borrowing as at 30 September 2022.

No gearing ratio was calculated as the Group had no debt as at 30 September 2022 (30 September 2021: 0).

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

### TREASURY POLICIES

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

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

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

### 流動資金、財務資源及資本架構

於二零二二年九月三十日，本集團之銀行結餘及現金約為112,150,000港元(二零二二年三月三十一日：約37,400,000港元)。本集團主要倚賴內部產生之資金及集資活動所得款項撥付其營運及擴展所需。於二零二二年九月三十日，本集團並無借貸。

於二零二二年九月三十日，本集團並無債務，因此並無計算資本負債比率。(二零二一年九月三十日：零)。

於回顧期間內，本集團並無使用任何財務工具作對沖用途。

### 庫務政策

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

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

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

## Other Information

### 附加資料

#### MATERIAL ACQUISITION AND DISPOSAL

On 29 June 2022, the vendor, a wholly-owned subsidiary of the Company, entered into the disposal agreement with the purchaser pursuant to which the vendor agreed to sell, and the purchaser agreed to acquire, the 15% equity interest in Beijing Life Healthcare Zhongcheng Medical Technologies Co., Ltd.\* (北京蓮和眾成醫療科技有限公司) held by the Vendor for a consideration of RMB30,000,000. For details, please refer to the Company's announcement dated 29 June 2022.

Shareholders of 億雲力蓮合(北京)健康管理有限公司 (Yiyunli Life Healthcare (Beijing) Health Management Co., Ltd.\*) and 山東蓮合耀奇醫療器械有限公司 (Shandong Life Healthcare Yaoqi Medical Equipment Co., Ltd.\*), which the Group holds 25% equity interest in each of them, have resolved to dissolve and deregistrate them in view of the outbreak of COVID-19 in the PRC which resulted in them unable to implement their business plans in accordance with the planned timeline. For details, please refer to the Company's announcement dated 30 September 2022.

#### PLACING OF NEW SHARES UNDER GENERAL MANDATE

On 14 June 2022, the Company conducted a placing of 257,000,000 new ordinary shares of HK\$0.05 each ("Placing Share") at a price of HK\$0.105 each to Mr. Wang Wen who is an individual investor to raise a gross proceeds of approximately HK\$26.99 million (the "Placing"). The Placing Shares were issued under the relevant general mandate granted to the Directors at the annual general meeting of the Company held on 31 August 2021. The closing price per share of the Company on the Stock Exchange on 14 June 2022 was HK\$0.121. The net price per Placing Share was approximately HK\$0.103. Completion of the Placing took place on 5 July 2022. For further details of the Placing, please refer to the announcements of the Company dated 14 June 2022 and 5 July 2022.

#### PLEDGE OF ASSETS

During the six months ended 30 September 2022, the Group had no charge on assets.

\* For identification purpose only 僅供識別

#### 重大收購及出售事項

於二零二二年六月二十九日，賣方(本公司之全資附屬公司)與買方訂立出售協議，據此，賣方同意出售，而買方同意購入賣方於北京蓮和眾成醫療科技有限公司持有的15%股權，代價為人民幣30,000,000元。有關詳情，請參閱本公司日期為二零二二年六月二十九日之公佈。

鑒於新型冠狀病毒疫情在中國爆發導致彼等無法按照計劃時間表實施業務計劃，億雲力蓮合(北京)健康管理有限公司及山東蓮合耀奇醫療器械有限公司(本集團持有彼等各自25%的權益)的股東決議將彼等解散並註銷。有關詳情，請參閱本公司日期為二零二二年九月三十日之公佈。

#### 根據一般授權配售新股份

於二零二二年六月十四日，本公司按每股0.105港元之價格配售257,000,000股每股面值0.05港元之新普通股(「配售股份」)予王文先生(彼為個人投資者)，以籌集所得款項總額約26,990,000港元(「配售事項」)。配售股份根據本公司於二零二一年八月三十一日舉行之股東週年大會向董事授出之相關一般授權發行。本公司股份於二零二二年六月十四日在聯交所之收市價為每股0.121港元。每股配售股份淨價格約為0.103港元。配售事項已於二零二二年七月五日完成。有關配售事項之進一步詳情，請參閱本公司日期為二零二二年六月十四日及二零二二年七月五日之公佈。

#### 資產抵押

截至二零二二年九月三十日止六個月，本集團並無抵押資產。

## Other Information 附加資料

### CONTINGENT LIABILITIES

As at 30 September 2022, the Group had no significant contingent liabilities.

### FOREIGN EXCHANGE EXPOSURE

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

### AUDIT COMMITTEE

The Audit Committee comprises three independent non-executive Directors. The primary duties of the Audit Committee are, amongst other matters, to communicate with the management of the Company; and review the accounting principles and practices, internal control system, risk management system, interim and annual results of the Group. The unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2022 have not been audited, but have been reviewed by the Audit Committee.

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

For the six months ended 30 September 2022, neither the Company nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities.

### INTERIM DIVIDEND

The Board did not recommend the payment of an interim dividend for the six months ended 30 September 2022 (six months ended 30 September 2021: nil).

### DIRECTORS' INTERESTS IN CONTRACTS OF SIGNIFICANCE

No transaction, arrangement or contracts of significance to which the Company or any of its subsidiaries was a party and in which a Director or an entity connected with a Director had a material interest, whether directly and indirectly, subsisted during or at the end of the six months ended 30 September 2022.

### 或然負債

於二零二二年九月三十日，本集團並無重大或然負債。

### 外匯風險

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

### 審核委員會

審核委員會由三名獨立非執行董事組成。審核委員會之主要職責為(其中包括)與本公司管理層溝通，以及審閱本集團之會計原則及慣例、內部監控制度、風險管理制度、中期及年度業績。本集團截至二零二二年九月三十日止六個月之未經審核簡明綜合財務報表乃未經審核，但已由審核委員會審閱。

### 購買、出售或贖回本公司之上市證券

截至二零二二年九月三十日止六個月，本公司及其任何附屬公司概無購買、贖回或出售本公司之任何上市證券。

### 中期股息

董事會不建議就截至二零二二年九月三十日止六個月派付中期股息(截至二零二一年九月三十日止六個月：無)。

### 董事於重大合約之權益

於截至二零二二年九月三十日止六個月期間或期末，本公司或其任何附屬公司並無訂立任何重大交易、安排或合約，而董事或與董事有關聯之實體直接或間接於其中擁有重大權益。

## Other Information

### 附加資料

#### CORPORATE GOVERNANCE

The Company has complied with the code provisions of the Corporate Governance Code (the “CG Code”) as set out in Appendix 14 to the Rules (the “Listing Rules”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) during the six months ended 30 September 2022, except for the following deviation:

- (a) Code provision F.2.2 of the CG Code provides interpretation that the chairman of the board of directors should attend the annual general meeting. He should also invite the chairmen of the audit, remuneration, nomination and any other committees (as appropriate) to attend. In their absence, he should invite another member of the committee or failing this his duly appointed delegate, to attend. These persons should be available to answer questions at the annual general meeting. The Company's management should ensure the external auditor attend the annual general meeting to answer questions about the conduct of the audit, the preparation and content of the auditors' report, the accounting policies and auditor independence.

Mr. Liu Xinghua (“Mr. Liu”), the then chairman of the Audit Committee did not attend the annual general meeting of the Company held on 12 October 2022 (the “2022 AGM”) as he had another engagement. The partner of the external auditor, ZHONGHUI ANDA CPA Limited, did not attend the 2022 AGM due to physical discomfort. All members, other than Mr. Liu of the Board attended the 2022 AGM. The Company considers that the members of the Board who attended the 2022 AGM were able to sufficiently answer questions from shareholders at the 2022 AGM.

#### 企業管治

本公司於截至二零二二年九月三十日止六個月一直遵守香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄十四所載企業管治守則(「企業管治守則」)之守則條文，惟以下偏離情況除外：

- (a) 企業管治守則之守則條文第F.2.2條規定，董事會主席應出席股東週年大會。彼亦應邀請審核委員會、薪酬委員會、提名委員會及任何其他委員會(視適用情況而定)之主席出席。若有關委員會主席未克出席，董事會主席應邀請另一名委員會成員(或如該名委員會成員未克出席，則由其適當委任之代表)出席。該等人士須在股東週年大會上回答提問。本公司的管理層應確保外聘核數師出席股東週年大會，回答有關審計工作、編製核數師報告及其內容、會計政策以及核數師的獨立性等問題。

時任審核委員會主席刘兴华先生(「刘先生」)因另一項活動而未能出席本公司於二零二二年十月十二日舉行之股東週年大會(「二零二二年股東週年大會」)。外聘核數師中匯安達會計師事務所有限公司之合夥人因身體不適未能出席二零二二年股東週年大會。董事會所有成員(刘先生除外)已出席二零二二年股東週年大會。本公司認為，出席二零二二年股東週年大會之董事會成員可於二零二二年股東週年大會充份回答股東提問。

## Other Information 附加資料

- (b) The Company's auditing process for the year ended 31 March 2022 ("FY2022") had been adversely affected due to the implementation of the COVID-19 pandemic prevention and control quarantine measures and restrictions in mainland China. The auditor of the Company required additional time for conducting its audit work which resulted in the Company's failure to:
- (i) publish the audited annual results of the Group for FY2022 (the "2022 Audited Annual Results") on or before 30 June 2022 in accordance with Rules 13.49(1) and 13.49(2) of the Rules Governing the Listing of Securities on the Stock Exchange ("Listing Rules");
- (ii) despatch the FY2022 annual report not less than 21 days before the date of its annual general meeting and in any event not more than four months after the end of the financial year to which they relate, i.e. on or before 31 July 2022, pursuant to Rule 13.46(2)(a) of the Listing Rules; and
- (iii) lay its audited financial statements before its members at its annual general meeting ("AGM") within a period of six months after the end of the financial year of the Company, i.e. on or before 30 September 2022, pursuant to Rule 13.46(2)(b) of the Listing Rules because the earliest possible time for the Company to give notice to its shareholders to hold its AGM according to its articles of association is 12 October 2022.
- (b) 由於中國內地實施新型冠狀病毒疫情防控檢疫措施及限制，故本公司截至二零二二年三月三十一日止年度（「二零二二財年」）之審核程序受到不利影響。本公司核數師需要額外時間進行審核工作，導致本公司未能：
- (i) 根據聯交所證券上市規則（「上市規則」）第13.49(1)條及第13.49(2)條於二零二二年六月三十日或之前刊發本集團二零二二財年之經審核年度業績（「二零二二年經審核年度業績」）；
- (ii) 根據上市規則第13.46(2)(a)條，於其股東週年大會日期前不少於二十一日及無論如何不超過其相關財政年度結束後四個月（即二零二二年七月三十一日或之前）寄發二零二二財年年報；及
- (iii) 根據上市規則第13.46(2)(b)條，於本公司財政年度結束後六個月內（即二零二二年九月三十日或之前），於其股東週年大會（「股東週年大會」）上向其股東提呈其經審核財務報表，因為本公司根據其組織章程細則向其股東發出舉行股東週年大會通知的盡早時間為二零二二年十月十二日。

## Other Information

### 附加資料

The Company has rectified the above failures as follows:

- (i) The Company has made applications to the Stock Exchange of Hong Kong Limited (“Stock Exchange”) for waiver from the strict compliance with Rule 13.46(2)(a) and Rule 13.46(2)(b) of the Listing Rules. Such waivers were granted by the Stock Exchange; and
- (ii) The Company has published the 2022 Audited Annual Results, despatched the FY2022 annual report to its shareholders and held its AGM on 31 August 2022, 9 September 2022 and 12 October 2022 respectively.

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

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) contained in Appendix 10 of the Listing Rules as its own code of conduct regarding directors’ transactions in the Company’s securities. Following specific enquiries by the Company, all Directors confirmed that they have complied with the Model Code during the six months ended 30 September 2022.

本公司已對上述情況進行如下糾正：

- (i) 本公司已向香港聯合交易所有限公司(「聯交所」)申請豁免嚴格遵守上市規則第13.46(2)(a)及13.46(2)(b)條。聯交所已授出有關豁免；及
- (ii) 本公司已分別於二零二二年八月三十一日、二零二二年九月九日及二零二二年十月十二日刊發二零二二年經審核年度業績、向股東寄發二零二二財年年報及舉行股東週年大會。

### 遵守董事進行證券交易的標準守則

本公司已採納上市規則附錄十所載上市發行人董事進行證券交易的標準守則(「標準守則」)，作為其自身之董事進行本公司證券交易之行為守則。經本公司具體查詢後，全體董事確認彼等於截至二零二二年九月三十日止六個月一直遵守標準守則。

## Other Information 附加資料

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

As at 30 September 2022, the interests and short positions of the Directors and chief executive of the Company or their respective associates in shares, underlying shares and debentures of the Company or its associated corporation (within the meaning of Part XV of the SFO), as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") of the Listing Rules, were as follows:

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

Name of Director	Capacity	Number of ordinary shares held	Approximate percentage of shareholding
董事姓名	身份	所持普通股數目	股權概約百分比
Pang Zhen 逢震	Beneficial owner 實益擁有人	285,004,080	18.48%

### DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in this interim report, at no time during the year ended 30 September 2022 was the Company, any of its holding company, subsidiaries or fellow subsidiaries a party to any arrangement to enable the Directors to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

### 董事及主要行政人員於股份、相關股份及債權證之權益及淡倉

於二零二二年九月三十日，董事及本公司主要行政人員或彼等各自之聯繫人於本公司或其相聯法團(定義見證券及期貨條例第XV部)之股份、相關股份及債券中擁有須記錄於本公司根據證券及期貨條例第352條存置之登記冊或根據上市規則所載上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及聯交所之權益或淡倉如下：

於本公司每股面值0.05港元之普通股之好倉：

### 董事購入股份或債權證之權利

除本中期報告所披露者外，本公司、其任何控股公司、附屬公司或同系附屬公司概無於截至二零二二年九月三十日止年度任何時間訂立任何安排，致使董事可藉收購本公司或任何其他法人團體之股份或債權證而獲取利益。



## Other Information 附加資料

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

As at 30 September 2022, so far as known to the directors of the Company, the following persons and companies had interests and short positions of 5% or more of the issued share capital and underlying shares of the Company (other than the directors or chief executive of the Company) which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which were recorded in the register of interests required to be kept by the Company pursuant to Section 336 of the SFO:

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

Name of shareholder 股東姓名／名稱	Capacity 身份	Number of ordinary shares held 所持普通股數目	Approximate percentage of shareholding 股權概約百分比
Wang Wen 王文	Beneficial owner 實益擁有人	257,000,000	16.67%
Zhou Chunyan 周春燕	Beneficial owner 實益擁有人	221,552,611	14.37%
Pioneer Environmental International Industries Company Limited (note) Pioneer Environmental International Industries Company Limited (附註)	Beneficial owner 實益擁有人	160,120,000	10.38%
Liu Na (note) 劉娜(附註)	Interest of controlled corporation 受控法團之權益	160,120,000	10.38%

Note:

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

### 主要股東及其他人士於股份及相關股份之權益及淡倉

於二零二二年九月三十日，據本公司董事所知，以下人士及公司(並非董事或本公司主要行政人員)持有本公司已發行股本及相關股份5%或以上而根據證券及期貨條例第XV部第2及3分部條文須向本公司披露或已記錄於本公司根據證券及期貨條例第336條須存置之權益登記冊之權益及淡倉：

於本公司每股面值0.05港元之普通股之好倉：

Name of shareholder 股東姓名／名稱	Capacity 身份	Number of ordinary shares held 所持普通股數目	Approximate percentage of shareholding 股權概約百分比
Wang Wen 王文	Beneficial owner 實益擁有人	257,000,000	16.67%
Zhou Chunyan 周春燕	Beneficial owner 實益擁有人	221,552,611	14.37%
Pioneer Environmental International Industries Company Limited (note) Pioneer Environmental International Industries Company Limited (附註)	Beneficial owner 實益擁有人	160,120,000	10.38%
Liu Na (note) 劉娜(附註)	Interest of controlled corporation 受控法團之權益	160,120,000	10.38%

附註：

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

## Other Information 附加資料

Save as disclosed above and so far as known to the directors, as at 30 September 2022, no person had an interest or short position in the shares or underlying shares of the Company that would fall to be disclosed to the Company under the provisions of the Divisions 2 and 3 of Part XV of the SFO or which was required to be recorded pursuant to Section 336 of the SFO.

### SHARE OPTION SCHEME

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

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

除上文披露者外，據董事所知，於二零二二年九月三十日，概無任何人士於本公司股份或相關股份中擁有任何權益或淡倉而須根據證券及期貨條例第XV部第2及3分部條文向本公司披露或根據證券及期貨條例第336條記錄。

### 購股權計劃

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

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

## Other Information

### 附加資料

During the six months ended 30 September 2022, no share options were exercised by the grantees. As at 30 September 2022, there were 86,040,000 share options outstanding under the Share Option Scheme.

Details of the movement of the share options of the Company under the Share Option Scheme for the six months ended 30 September 2022 are set out below:

Grantees	Dates of grant of share options	Expiry date of share options	Vesting period	Exercise price (HK\$)	Share options held as at 31 March 2022 於二零二二年三月三十一日持有之購股權	Granted	Exercised	Lapsed	Share options held as at 30 September 2022
									授出購股權日期
Consultants 顧問	25.10.2017	24.10.2027	Nil 無	0.1804 (Note) (附註)	86,040,000	-	-	-	86,040,000

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

As the Share Option Scheme would expire in September 2022, the Company has adopted a new share option scheme which has been approved by the Shareholders at its 2022 AGM. The new share option scheme would be valid for a period of ten years commencing from 12 October 2022. For details, please refer to the Company's circular dated 9 September 2022.

截至二零二二年九月三十日止六個月，承授人並無行使任何購股權。於二零二二年九月三十日，購股權計劃項下未行使購股權為86,040,000份。

截至二零二二年九月三十日止六個月，購股權計劃下本公司購股權變動詳情載列如下：

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

由於購股權計劃於二零二二年九月到期，本公司已採納一項於二零二二年股東週年大會已由股東批准的新購股權計劃。新購股權計劃自二零二二年十月十二日起有效期為十年。有關詳情，請參閱本公司日期為二零二二年九月九日的通函。

## Other Information 附加資料

### Changes in Information of Directors

The changes in the information of Directors since the publication of the annual report of the Company for the year ended 31 March 2022 are set out below pursuant to Rule 13.51B(1) of the Listing Rules:

#### Name of Directors    Details of Changes

Mr. Li Li	<ul style="list-style-type: none"> <li>• Resigned as an independent non-executive director, a member of the audit committee, a member of the nomination committee and a member of the remuneration committee of the Company on 25 April 2022</li> </ul>
Ms. Fu Xiaoji	<ul style="list-style-type: none"> <li>• Resigned as a non-executive director of the Company on 25 April 2022</li> </ul>
Mr. Chan Man Kiu	<ul style="list-style-type: none"> <li>• Appointed as an independent non-executive director, a member of the audit committee, a member of the nomination committee and a member of the remuneration committee of the Company on 25 April 2022</li> </ul>
Mr. Huang Zhifang	<ul style="list-style-type: none"> <li>• Appointed as an executive director of the Company on 31 May 2022</li> </ul>
Mr. Yuan Limin	<ul style="list-style-type: none"> <li>• Appointed as the chief executive officer and an executive director of the Company on 29 July 2022</li> </ul>

### 董事資料變動

自本公司截至二零二二年三月三十一日止年度之年報刊發之日起之董事資料變動根據上市規則第13.51B(1)條載列如下：

#### 董事姓名    變動詳情

李力先生	<ul style="list-style-type: none"> <li>• 於二零二二年四月二十五日辭任為本公司獨立非執行董事、審核委員會成員、提名委員會成員及薪酬委員會成員</li> </ul>
傅曉姬女士	<ul style="list-style-type: none"> <li>• 於二零二二年四月二十五日辭任本公司非執行董事</li> </ul>
陳文喬先生	<ul style="list-style-type: none"> <li>• 於二零二二年四月二十五日獲委任為本公司獨立非執行董事、審核委員會成員、提名委員會成員及薪酬委員會成員</li> </ul>
黃志芳先生	<ul style="list-style-type: none"> <li>• 於二零二二年五月三十一日獲委任為本公司執行董事</li> </ul>
原立民先生	<ul style="list-style-type: none"> <li>• 於二零二二年七月二十九日獲委任為本公司行政總裁兼執行董事</li> </ul>

## Other Information 附加資料

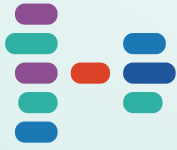
Name of Directors	Details of Changes	董事姓名	變動詳情
Mr. Man Wai Lun	<ul style="list-style-type: none"><li>Resigned as an executive director of China Clean Energy Technology Group Limited (Stock Code: 2379) on 3 October 2022</li></ul>	文偉麟先生	<ul style="list-style-type: none"><li>於二零二二年十月三日辭任中國清潔能源科技集團有限公司(股份代號: 2379)執行董事</li></ul>
Mr. Liu Xinghua	<ul style="list-style-type: none"><li>Resigned as an independent non-executive director, chairman of the remuneration committee and a member of the audit committee of the Company on 21 October 2022</li></ul>	刘兴华先生	<ul style="list-style-type: none"><li>於二零二二年十月二十一日辭任本公司獨立非執行董事、薪酬委員會主席及審核委員會成員</li></ul>
Mr. Wang Yang	<ul style="list-style-type: none"><li>Resigned as an independent non-executive director, chairman of the audit committee, chairman of the nomination committee and a member of the remuneration committee of the Company on 21 October 2022</li></ul>	王洋先生	<ul style="list-style-type: none"><li>於二零二二年十月二十一日辭任本公司獨立非執行董事、審核委員會主席、提名委員會主席及薪酬委員會成員</li></ul>
Dr. Wang Bruce Xianliang	<ul style="list-style-type: none"><li>Appointed as an independent non-executive director, chairman of the audit committee, chairman of the nomination committee and a member of the remuneration committee of the Company on 21 October 2022</li></ul>	王憲亮博士	<ul style="list-style-type: none"><li>於二零二二年十月二十一日獲委任為本公司獨立非執行董事、審核委員會主席、提名委員會主席及薪酬委員會成員</li></ul>
Dr. Zhao Shawn Xiaohong	<ul style="list-style-type: none"><li>Appointed as an independent non-executive director, chairman of the remuneration committee and a member of the audit committee of the Company on 21 October 2022</li></ul>	趙曉宏博士	<ul style="list-style-type: none"><li>於二零二二年十月二十一日獲委任為本公司獨立非執行董事、薪酬委員會主席及審核委員會成員</li></ul>

By behalf of the Board  
Life Healthcare Group Limited  
Yuan Limin  
Chief Executive Officer and Executive Director

承董事會命  
蓮和醫療健康集團有限公司  
行政總裁兼執行董事  
原立民

Hong Kong, 28 November 2022

香港，二零二二年十一月二十八日



莲和医疗  
Life Healthcare

