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Corporate Information 公司資料

EXECUTIVE DIRECTORS

Mr. Liu Mingqing (*Chief Executive Officer*)
Mr. Wang Mengyao
Mr. Pang Zhen
Mr. Man Wai Lun

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Gu Jianguo
Ms. Yang Xilin
Ms. Yan Ming

AUDIT COMMITTEE

Ms. Yang Xilin (*Chairman*)
Mr. Gu Jianguo
Ms. Yan Ming

REMUNERATION COMMITTEE

Ms. Yan Ming (*Chairman*)
Mr. Gu Jianguo
Ms. Yang Xilin

NOMINATION COMMITTEE

Mr. Gu Jianguo (*Chairman*)
Mr. Man Wai Lun
Ms. Yang Xilin

AUTHORISED REPRESENTATIVES

Mr. Liu Mingqing
Mr. Hui Hung Kwan

COMPANY SECRETARY

Mr. Hui Hung Kwan

AUDITOR

ZHONGHUI ANDA CPA Limited
23/F, Tower 2
Enterprise Square Five
38 Wang Chiu Road
Kowloon Bay
Hong Kong

執行董事

劉明卿先生 (*行政總裁*)
王夢遙先生
逢震先生
文偉麟先生

獨立非執行董事

顧建國先生
楊希琳女士
晏明女士

審核委員會

楊希琳女士 (*主席*)
顧建國先生
晏明女士

薪酬委員會

晏明女士 (*主席*)
顧建國先生
楊希琳女士

提名委員會

顧建國先生 (*主席*)
文偉麟先生
楊希琳女士

授權代表

劉明卿先生
許鴻群先生

公司秘書

許鴻群先生

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 2001, 20/F
Two Chinachem Exchange Square
338 King's Road
North Point
Hong Kong

COMPANY'S WEBSITE

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
北角
英皇道338號
華懋交易廣場二期
20樓2001室

公司網站

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 2023 截至二零二三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	
		2023 二零二三年	2022 二零二二年
		HK\$'000 千港元	HK\$'000 千港元
	Notes 附註		
Continuing operations	持續經營業務		
Revenue	收益	83,427	56,407
Cost of sales and services	銷售及服務成本	(71,405)	(51,352)
Gross profit	毛利	12,022	5,055
Other income and gains	其他收入及收益	3	1,131
Selling and distribution costs	銷售及分銷成本	(148)	(974)
Administrative and other expenses	行政及其他開支	(9,095)	(6,504)
Share of results of associates	分佔聯營公司之業績	–	–
Finance costs	財務成本	(92)	(49)
Operating profit/(loss)	經營溢利/(虧損)	2,690	(1,341)
Profit/(loss) before taxation	除稅前溢利/(虧損)	2,690	(1,341)
Income tax	所得稅	(1,727)	–
Profit/(loss) for the period	期內溢利/(虧損)	963	(1,341)
Profit/(loss) for the period attributable to	以下人士應佔期內 溢利/(虧損)		
Owners of the Company	本公司擁有人	1,693	(1,262)
Non-controlling interests	非控股權益	(730)	(79)
		963	(1,341)
Other comprehensive expense 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:		
Exchange differences arising from translations	換算所產生匯兌差額	(1,690)	(26,391)
Share of foreign currency reserve of associates	分佔聯營公司之外幣儲備	–	–
		(1,690)	(26,391)
Total comprehensive expense for the period	期內全面開支總額	(727)	(27,732)

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 2023 截至二零二三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	
		2023 二零二三年	2022 二零二二年
		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	(1,279)	(27,449)
Non-controlling interests	非控股權益	552	(283)
		(727)	(27,732)
Profit/(loss) per share	每股盈利／(虧損)		
– Basic and diluted (expressed in HK cents per share)	– 基本及攤薄 (以每股港仙列示)	9 0.11	(0.09)

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

As at 30 September 2023 於二零二三年九月三十日

			Unaudited 未經審核 30 September 2023 二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2023 二零二三年 三月三十一日 HK\$'000 千港元
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	10	14,841	17,750
Right-of-use assets	使用權資產		–	–
Interest in associate	於聯營公司之權益		1,911	2,003
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		237	248
			16,989	20,001
Current assets	流動資產			
Inventories	存貨		94,572	–
Loan and interest receivables	應收貸款及利息	11	–	3,442
Trade and other receivables	應收貿易及其他應收款項	12	178,808	223,040
Cash and cash equivalents	現金及現金等價物		301	17,786
			273,681	244,268
Current liabilities	流動負債			
Trade and other payables	應付貿易及其他應付款項	13	44,718	19,626
Lease liabilities	租賃負債		1,807	1,765
Borrowings	借款		2,500	2,500
Tax payable	應付稅項		6,492	4,921
			55,517	28,812
Net current assets	流動資產淨值		218,164	215,456
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		235,153	235,457
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		1,548	2,462
			1,548	2,462
NET ASSETS	資產淨值		233,605	232,995

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

As at 30 September 2023 於二零二三年九月三十日

			Unaudited 未經審核 30 September 2023 二零二三年 九月三十日	Audited 經審核 31 March 2023 二零二三年 三月三十一日
		Notes 附註	HK\$'000 千港元	HK\$'000 千港元
Capital and reserves	資本及儲備			
Share capital	股本	14	77,101	77,101
Reserves	儲備		160,406	160,404
Equity attributable to owners of the Company	本公司擁有人應佔權益		237,507	237,505
Non-controlling interests	非控股權益		(3,902)	(4,510)
TOTAL EQUITY	權益總額		233,605	232,995

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 September 2023 截至二零二三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	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	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
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 income/(expense) for the period (unaudited)	期內全面收益/(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
At 1 April 2023 (audited)	於二零二三年 四月一日 (經審核)	77,101	1,307,113	167,780	(18,365)	5,518	(3,288)	17,136	(1,315,490)	237,505	(4,510)	232,995
Total comprehensive (expense)/income for the period (unaudited)	期內全面(開支)/收益 總額(未經審核)	-	-	-	(1,690)	-	-	-	1,693	3	607	610
At 30 September 2023 (unaudited)	於二零二三年 九月三十日 (未經審核)	77,101	1,307,113	167,780	(20,055)	5,518	(3,288)	17,136	(1,313,797)	237,508	(3,903)	233,605

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 2023 截至二零二三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	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Net cash used in operating activities	經營活動所用現金淨額	(17,058)	(41,300)
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
Net cash generated from investing activities	投資活動所得現金淨額	—	95,170
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)
Principal portion of lease payments	租賃付款本金部分	(964)	(314)
Net cash (used in)/generated from financing activities	融資活動(所用)／所得現金淨額	(964)	26,002
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少)／增加淨額	(18,022)	79,872
Cash and cash equivalents at the beginning of the period	於期初之現金及現金等價物	17,786	37,402
Effect of changes in foreign exchange rate	外幣匯率變動之影響	537	(5,122)
Cash and cash equivalents at the end of the period	於期末之現金及現金等價物	301	112,152
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	301	112,152

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 2023 截至二零二三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 2001, 20th Floor, Two ChinaChem Exchange Square, 338 King’s Road, North Point, 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, money lending business and sales of liquor 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北角英皇道338號華懋交易廣場二期20樓2001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、借貸業務以及酒類銷售業務。

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 2023 截至二零二三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 2023 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 2023.

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 2023. 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二零二三年年度財務報表一併閱讀。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二零二三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二零二三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 2023 截至二零二三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.

For the six months ended 30 September 2023, the Group is engaged in the following three 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
3. Sales of liquor 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。

截至二零二三年九月三十日止六個月，本集團從事以下三個經營分部，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
3. 酒類銷售業務

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 2023 截至二零二三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 2023 (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：

截至二零二三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	Sales of liquor business 酒類銷售 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	41,265	31	42,131	83,427
Segment profit/(loss)	分部溢利/(虧損)	391	(94)	11,496	11,793
Other income and gains	其他收入及收益				3
Unallocated expenses	未分配支出				(9,106)
Profit before taxation	除稅前溢利				2,690
Income tax	所得稅				(1,727)
Profit for the period	期內溢利				963

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 2023 截至二零二三年九月三十日止六個月

4 REVENUE AND SEGMENT INFORMATION (Continued)

For the six months ended 30 September 2022 (Unaudited)

4 收益及分部資料(續)

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	Sales of liquor business 酒類銷售 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)
Income tax	所得稅				–
Loss for the period	期內虧損				(1,341)

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 2023 截至二零二三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	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
The PRC	中國	42,125	29,366
Hong Kong	香港	41,302	27,041
		83,427	56,407

Timing of revenue recognition

For both current and previous interim periods ended 30 September 2023 and 2022, all revenues from healthcare products and services and sales of liquor 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：

收益確認時間

截至二零二三年及二零二二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以及酒類銷售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 2023 截至二零二三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	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Interest on lease liabilities	租賃負債之利息	92	49

6 PROFIT/(LOSS) BEFORE TAXATION

The Group's profit/(loss) before taxation is arrived at after charging:

6 除稅前溢利／(虧損)

本集團除稅前溢利／(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	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Cost of inventories recognised as expenses	確認為開支之存貨成本	71,405	50,973
Depreciation of property, plant and equipment	物業、廠房及設備折舊	2,120	512
Depreciation of right-of-use assets	使用權資產折舊	–	297
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	4,191	2,637
Retirement benefit scheme contributions (defined contribution scheme)	退休福利計劃供款 (定額供款計劃)	93	39
		4,284	2,676

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For the six months ended 30 September 2023 截至二零二三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	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Taxation attributable to the Company and its subsidiaries:	本公司及其附屬公司應估之相關稅項：		
Current tax	即期稅項		
Hong Kong Profits Tax	香港利得稅	3	—
PRC Enterprise Income Tax (“EIT”)	中國企業所得稅 (「企業所得稅」)		
— Current year	— 本年度	1,724	—
— Overprovision in prior year	— 過往年度超額撥備	—	—
		1,727	—

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.

For both current and previous interim periods ended 30 September 2023 and 2022, 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.

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。

截至二零二三年及二零二二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 2023 截至二零二三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, except for a subsidiary which is eligible for the tax rate of 15% in Hainan Province, the PRC. 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 PROFIT/(LOSS) PER SHARE

Profit/(loss) per share

The calculation of the basic and diluted profit/(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%，惟於中國海南省所設立符合資格按稅率15%納稅的一間附屬公司除外。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

兩個中期期間均無派付、宣派或建議派付任何股息。董事已議決不就本中期期間派付股息。

9 每股盈利／(虧損)

每股盈利／(虧損)

本公司擁有人應佔每股基本及攤薄盈利／(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	
		2023	2022
		二零二三年	二零二二年
		'000	'000
		千股	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	1,542,025	1,408,610

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 2023 截至二零二三年九月三十日止六個月

9 PROFIT/(LOSS) PER SHARE (Continued)

Profit/(loss) per share (Continued)
Profit/(loss)

9 每股盈利／(虧損)(續)

每股盈利／(虧損)(續)
溢利／(虧損)

		Unaudited 未經審核	
		Six months ended 30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		HK\$'000	HK\$'000
		千港元	千港元
Profit/(loss) for the period attributable to the owners of the Company	本公司擁有人應佔期內溢利／(虧損)	1,693	(1,262)

10 PROPERTY, PLANT AND EQUIPMENT

During the current interim period, additions to the Group's property, plant and equipment is HK\$Nil (six months ended 30 September 2022: HK\$21,129,000).

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零港元(截至二零二二年九月三十日止六個月：21,129,000港元)。

11 LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES

11 應收貸款及應收貸款利息

		Unaudited 未經審核	Audited 經審核
		At 30 September 2023	At 31 March 2023
		於二零二三年 九月三十日	於二零二三年 三月三十一日
		HK\$'000 千港元	HK\$'000 千港元
Unsecured loan receivables	應收無抵押貸款	—	3,400

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 2023 截至二零二三年九月三十日止六個月

II LOAN RECEIVABLES AND LOAN INTEREST RECEIVABLES (Continued)

At 30 September 2023, loans to third parties of HK\$Nil (31 March 2023: HK\$3,400,000) 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.

As at 30 September 2023, loan receivables of HK\$Nil (31 March 2023: HK\$3,400,000) and interest receivables of HK\$Nil (31 March 2023: HK\$42,000) arising from the same third party 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)

於二零二三年九月三十日，借予第三方的貸款為零港元(二零二三年三月三十一日：3,400,000港元)，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。

於二零二三年九月三十日，應收貸款及相同第三方所產生的應收利息零港元(二零二三年三月三十一日：3,400,000港元)及零港元(二零二三年三月三十一日：42,000港元)為無抵押。

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 2023 於二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元
181 to 365 days	181至365日	—	3,400
		—	3,400

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For the six months ended 30 September 2023 截至二零二三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 At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	—	42

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For the six months ended 30 September 2023 截至二零二三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 2023 於二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元
Trade receivables	應收貿易款項	109,267	118,305
Less: allowance for trade receivables	減：應收貿易款項撥備	(927)	(972)
		108,340	117,333
Prepayments and deposits	預付款項及按金	81,180	119,184
Less: allowance for prepayments and deposits	減：預付款項及按金撥備	(16,937)	(17,628)
		64,243	101,556
Other receivables	其他應收款項	6,225	4,151
		178,808	223,040

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

就健康產品及服務以及酒類銷售之應收款項而言，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 2023 截至二零二三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 2023 於二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	73,477	–
91–180 days	91至180日	–	110,208
181–365 days	181至365日	34,863	7,125
		108,340	117,333

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 TRADE AND OTHER PAYABLES

		Unaudited 未經審核 At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元
Trade payables	應付貿易款項	15,104	2,079
Accruals and other payables	應計費用及其他應付款項	29,614	17,547
		44,718	19,626

13 應付貿易及其他應付款項

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For the six months ended 30 September 2023 截至二零二三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:

		Unaudited 未經審核 At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元	Audited 經審核 At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元
Within 90 days	90日內	13,120	–
91–180 days	91至180日	–	–
181 days to 1 year	181日至一年	5	–
Over 1 year	一年以上	1,979	2,079
		15,104	2,079

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.

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：

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。

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For the six months ended 30 September 2023 截至二零二三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 2022 (audited), 31 March 2023 (audited) and 30 September 2023 (unaudited)	於二零二二年三月三十一日(經審核)、 二零二三年三月三十一日(經審核) 及二零二三年九月三十日(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 2022 (audited)	於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 31 March 2023 (audited) and 30 September 2023 (unaudited)	於二零二三年三月三十一日(經審核) 及二零二三年九月三十日(未經審核) 之每股面值0.05港元之普通股	1,542,025	77,101

Note:

附註：

- (1) 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.
- (1) 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。
- (2) Please also refer to the section headed "EVENTS AFTER THE REPORTING PERIOD" for change in the share capital of the Company.
- (2) 有關本公司之股本變動，亦請參閱「報告期後事項」一節。

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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，本集團並無任何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	
		2023	2022
		二零二三年	二零二二年
		HK\$'000	HK\$'000
		千港元	千港元
Compensation of key management personnel	主要管理人員酬金	1,549	768

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.

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。

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 2023 截至二零二三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)

- 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).

As at 30 September 2023, 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 these 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 2023.

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)

- 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。

於二零二三年九月三十日，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。截至二零二三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 2023, the Group recorded a turnover of approximately HK\$83.43 million (six months ended 30 September 2022: HK\$56.41 million), representing an increase of approximately HK\$27.02 million, or 47.9% as compared with the corresponding period last year. Such increase in turnover was primarily attributable to the increase in revenue generated from the new sales of liquor segment. The Group's overall gross profit margin was 14.41% (six months ended 30 September 2022: 8.96%). During the six months ended 30 September 2023, the Group's overall gross profit was primarily attributable to the healthcare products and services, money lending and sales of liquor segments (six months ended 30 September 2022: the healthcare products and services and money lending segments).

Profit/(loss) for the interim period

The Group's profit for the six months ended 30 September 2023 was approximately HK\$0.96 million (six months ended 30 September 2022: loss of HK\$1.34 million). The profit was principally attributable to the new sales of liquor segment, which generated a segment profit of approximately HK\$11.50 million and was more than offset the decrease in segment profit generated from healthcare products and services following a drop in its revenue and the increase in administrative and other expenses.

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 the PRC and, as such, the healthcare business became an important contributor to the Group's revenue. Due to the allocation of resources for the new business of the Group, the segment revenue of the healthcare business has dropped by approximately 26.8% to HK\$41.27 million as compared to same period of last year.

財務業績

營業額

截至二零二三年九月三十日止六個月，本集團錄得營業額約83,430,000港元(截至二零二二年九月三十日止六個月：56,410,000港元)，較去年同期增加約27,020,000港元，增幅為47.9%。營業額增加主要由於新增之酒類銷售分部產生之收益增加。本集團之整體毛利率為14.41%(截至二零二二年九月三十日止六個月：8.96%)。截至二零二三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、借貸及酒類銷售分部(截至二零二二年九月三十日止六個月：健康產品及服務及借貸分部)。

中期溢利／(虧損)

本集團截至二零二三年九月三十日止六個月之溢利約為960,000港元(截至二零二二年九月三十日止六個月：虧損1,340,000港元)。錄得溢利主要由於新增之酒類銷售分部產生分部溢利約11,500,000港元，足以抵銷健康產品及服務分部因收益下降而導致之溢利減少額與行政及其他開支之增加額。

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，因此健康業務成為本集團收益之重要來源。由於本集團配置資源開展新業務，健康業務之分部收益較去年同期下降約26.8%至41,270,000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.

For the six months ended 30 September 2023, this segment recorded a turnover of HK\$41.27 million (six months ended 30 September 2022: HK\$56.36 million) and a profit in segment result of HK\$0.39 million during the six months ended 30 September 2023 (six months ended 30 September 2022: profit HK\$0.63 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 2023, money lending business recorded a turnover of interest income of HK\$0.03 million (six months ended 30 September 2022: HK\$0.05 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. However, the money lending business is competitive and challenging and the relevant compliance work is demanding.

The Group will leverage on the existing clients portfolio and referrals by customers and business associates to access to new customers and opportunities in money lending business.

Sales of liquor business

Reference is made to the announcements of the Company dated 11 August 2023, 13 September 2023, 21 September 2023 and 22 November 2023.

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。

截至二零二三年九月三十日止六個月，此分部錄得營業額41,270,000港元(截至二零二二年九月三十日止六個月：56,360,000港元)，而截至二零二三年九月三十日止六個月之分部業績溢利為390,000港元(截至二零二二年九月三十日止六個月：溢利630,000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

截至二零二三年九月三十日止六個月，借貸業務錄得利息收入營業額30,000港元(截至二零二二年九月三十日止六個月：50,000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。然而，借貸業務競爭激烈，充滿挑戰，且相關合規工作亦要求較高。

本集團將憑藉現有客戶組合以及客戶及業務夥伴的推薦，接洽借貸業務的新客戶並把握機遇。

酒類銷售業務

茲提述本公司日期為二零二三年八月十一日、二零二三年九月十三日、二零二三年九月二十一日及二零二三年十一月二十二日之公佈。

Other Information 附加資料

In order to create value and bring higher returns to the shareholders of the Company, the Board has been actively exploring new business opportunities suitable for the Company. During the period under review, the Company started to engage in the sales of liquor business to ride on the potential growth in demand for wine in the PRC associated with a higher living standard in the PRC. It is expected that this new business segment will help generate stable cashflows and will be a good opportunity for the Group to diversify its business and income streams which will ultimately improve the financial performance and profitability of the Group.

In September 2023, the Group obtained the exclusive sub-licence to use the trademark and brand of “Diwangchi” (帝王池) liquor in the PRC, and commenced the sales of Maotai-flavor liquor under the “Diwangchi” brand. For the six months ended 30 September 2023, this segment recorded a turnover of HK\$42.13 million and a segment profit of HK\$11.5 million during the six months ended 30 September 2023.

With consumption upgrading and the continued prosperity of the liquor market, the market for Maotai-flavor liquor has broad prospects. As a leader in the industry, the Maotai-flavor liquor under the “Diwangchi” brand is expected to gradually become one of the mainstream brands in the market with its excellent quality, exquisite brewing technology and exquisite packaging design.

In terms of quality, the Maotai-flavor liquor under the “Diwangchi” brand follows family secret brewing, adheres to the pure grain solid-state fermentation process, and maintains the typical style of “Diwangchi”. Its excellent quality and innovative marketing model have received widespread attention from the industry.

With its advantages of high quality, exquisite craftsmanship, innovative marketing and celebrity effect, the Maotai-flavor liquor under the “Diwangchi” brand is gradually emerging in the liquor market and is expected to become an important member of the industry in the future. In addition, the Group has huge reserve of aged Kunsha base wine which is the foundation of high-quality for production of the Maotai-flavor liquor under the “Diwangchi” brand, resulting in a strong foundation for the promotion and sales of the Maotai-flavor liquor under the “Diwangchi” brand. Therefore, sales of the Maotai-flavor liquor under the “Diwangchi” brand will become a significant part of the Group’s revenue.

為創造價值及為本公司股東帶來更高回報，董事會一直積極探索適合本公司之新商機。於回顧期間，鑒於中國生活水平提高，對酒類需求的增長潛力巨大，本公司開始從事酒類銷售業務。預期此新業務分部將有助產生穩定現金流量，乃本集團實現業務及收益多元化之良機，最終可提升本集團之財務表現及盈利能力。

於二零二三年九月，本集團獲得於中國境內使用「帝王池」酒商標及品牌的獨家轉授權，並開始銷售「帝王池」醬香型白酒。截至二零二三年九月三十日止六個月，此分部錄得營業額42,130,000港元及分部溢利11,500,000港元。

隨著消費升級和白酒市場的持續繁榮，醬香型白酒市場前景廣闊。「帝王池」醬香型白酒作為行業中的佼佼者，憑借其卓越的品質、精湛的釀酒工藝和精美的包裝設計，有望逐漸成為市場的主流品牌之一。

在品質方面，「帝王池」醬香型白酒遵循家傳秘釀，堅守純糧固態發酵工藝，保持了「帝王池」的典型風格。其卓越的品質和創新型營銷模式受到了行業的廣泛關注。

「帝王池」醬香型白酒憑借其高品質、精湛工藝、創新營銷和名人效應等優勢，正逐漸在醬酒市場中嶄露頭角，未來有望成為行業的重要一員。此外，本集團儲備了大量年份坤沙基酒，而年份坤沙基酒是生產優質「帝王池」醬香型白酒的基礎，為「帝王池」醬香型白酒的推廣及銷售奠定了堅實的基礎。因此，「帝王池」醬香型白酒銷售將成為本集團未來收入重要的部分。

Other Information 附加資料

BOARD OF DIRECTORS

As at the date of this announcement, the Board comprises four executive Directors, namely Mr. Wang Mengyao, Mr. Liu Mingqing, Mr. Pang Zhen and Mr. Man Wai Lun, and three independent non-executive Directors, namely Mr. Gu Jianguo, Ms. Yang Xilin and Ms. Yan Ming.

The Board has approved the unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2023. 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 2023, the Group employed 31 employees excluding Directors (30 September 2022: 14). 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.

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2023, the Group had bank balances and cash of approximately HK\$0.3 million (31 March 2023: approximately HK\$17.8 million). The Group mainly relies upon internally generated funds and proceeds from fund raising activities to finance its operations and expansion. The Group had borrowings of HK\$2.5 million as at 30 September 2023 (31 March 2023: HK\$2.5 million).

Gearing ratio calculated as total borrowings divided by total equity was approximately 1.07% as at 30 September 2023 (31 March 2023: approximately 1.07%).

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

董事會

於本公佈日期，董事會由四名執行董事（王夢遙先生、劉明卿先生、逢震先生及文偉麟先生）及三名獨立非執行董事（顧建國先生、楊希琳女士及晏明女士）組成。

董事會已批准本集團截至二零二三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

於二零二三年九月三十日，本集團聘用31名僱員（不包括董事）（二零二二年九月三十日：14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。

流動資金、財務資源及資本架構

於二零二三年九月三十日，本集團之銀行結餘及現金約為300,000港元（二零二三年三月三十一日：約17,800,000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業務營運及擴展所需。於二零二三年九月三十日，本集團的借款為2,500,000港元（二零二三年三月三十一日：2,500,000港元）。

於二零二三年九月三十日，資本負債比率（按借款總額除以權益總額計算）約為1.07%（二零二三年三月三十一日：約1.07%）。

於回顧期間內，本集團並無使用任何財務工具作對沖用途。

Other Information 附加資料

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.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND ASSOCIATES

There was no material acquisition or disposal of subsidiaries and associates by the Company during the six months ended 30 September 2023.

PLEDGE OF ASSETS

During the six months ended 30 September 2023, the Group had no charge on assets.

CONTINGENT LIABILITIES

As at 30 September 2023, the Group had no significant contingent liabilities.

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。

有關附屬公司及聯營公司之重大收購及出售事項

截至二零二三年九月三十日止六個月，本公司並無有關附屬公司及聯營公司之重大收購或出售事項。

資產抵押

截至二零二三年九月三十日止六個月，本集團並無抵押資產。

或然負債

於二零二三年九月三十日，本集團並無重大或然負債。

Other Information 附加資料

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 2023 have not been audited, but have been reviewed and agreed by the Audit Committee.

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

For the six months ended 30 September 2023, 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 2023 (six months ended 30 September 2022: 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 2023.

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。本集團截至二零二三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及同意。

購買、出售或贖回本公司之上市證券

截至二零二三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二零二三年九月三十日止六個月派付中期股息(截至二零二二年九月三十日止六個月：無)。

董事於重大合約之權益

於截至二零二三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 Part 2 of 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 2023.

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 2023.

EVENTS AFTER THE REPORTING PERIOD

Reference is made to the announcements of the Company dated 3 November 2023 and 29 November 2023. On 3 November 2023 (after trading hours), the Company entered into a placing agreement with Emperor Securities Limited to place up to 308,400,000 placing shares to the places at the placing price of HK\$0.06 per placing share subject to the terms and conditions therein. Completion of the placing took place on 29 November 2023. An aggregate of 160,480,000 placing shares were placed to four individual investors who are independent third parties at HK\$0.06 per placing share. The placing shares represent approximately 9.43% of the entire issued share capital of the Company as enlarged by the allotment and issue of the placing shares. The gross proceeds of the placing is approximately HK\$9.6 million and the net proceeds of the placing (after deducting placing commission and other relevant expenses) is approximately HK\$9.3 million. The Company intends to apply the net proceeds for the expansion or acquisition of channels for the sales of Maotai-flavour liquor under the “Diwangchi” brand in the PRC.

Reference is made to the announcement of the Company dated 13 November 2023. The principal place of business of the Company in Hong Kong has been changed to Suite 2001, 20/F, Two Chinachem Exchange Square, No.338 King’s Road, North Point, Hong Kong with effect from 13 November 2023.

企業管治

本公司於截至二零二三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」)附錄十四第2部所載企業管治守則(「企業管治守則」)之守則條文。

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二零二三年九月三十日止六個月一直遵守標準守則。

報告期後事項

茲提述本公司日期為二零二三年十一月三日及二零二三年十一月二十九日之公佈。於二零二三年十一月三日(交易時段後)，本公司與英皇證券有限公司訂立配售協議，以按配售價每股配售股份0.06港元向承配人配售最多308,400,000股配售股份，惟須遵守配售協議之條款及條件。配售事項已於二零二三年十一月二十九日完成。合共160,480,000股配售股份已按每股配售股份0.06港元配售予四名個人投資者(為獨立第三方)。配售股份相當於本公司經配發及發行配售股份擴大後之全部已發行股本約9.43%。配售事項所得款項總額為約9,600,000港元，而配售事項所得款項淨額(經扣除配售佣金及其他相關開支後)為約9,300,000港元。本公司擬將所得款項淨額用於拓展或收購在中國銷售「帝王池」品牌醬香型白酒的渠道。

茲提述本公司日期為二零二三年十一月十三日之公佈。本公司之香港主要營業地點已更改為香港北角英皇道338號華懋交易廣場二期20樓2001室，自二零二三年十一月十三日起生效。

Other Information 附加資料

Reference is made to the announcement of the Company dated 22 November 2023. The shareholders of the Company have passed a special resolution to adopt the amended and restated articles of association of the Company in substitution for the then articles of association, and a special resolution to change the English name of the Company from “Life Healthcare Group Limited” to “King International Investment Limited” and its dual foreign name in Chinese from “蓮和醫療健康集團有限公司” to “帝王國際投資有限公司”. Further announcement will be made in respect of the effective date of the change of name of the Company.

Reference is made to the announcement of the Company dated 29 November 2023. On 29 November 2023 (after trading hours), the Company and three individual subscribers entered into a subscription agreement pursuant to which the subscribers conditionally agreed to subscribe for, and the Company conditionally agreed to allot and issue, an aggregate of 147,920,000 new shares at the subscription price of HK\$0.065 per share. The allotment and issue of the subscription shares will be made under the general mandate granted to the directors of the Company at the annual general meeting held on 29 September 2023. Further announcement will be made by the Company in due course.

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

As at 30 September 2023, none of the Directors and chief executive of the Company or their respective associates is interested in or has short positions of in any 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.

茲提述本公司日期為二零二三年十一月二十二日之公佈。本公司股東已通過一項特別決議案，採納本公司經修訂及重列之組織章程細則，以取代當時之組織章程細則，並通過一項特別決議案，將本公司之英文名稱由「Life Healthcare Group Limited」更改為「King International Investment Limited」，並將本公司之中文雙重外文名稱由「蓮和醫療健康集團有限公司」更改為「帝王國際投資有限公司」。本公司將就更更改本公司名稱之生效日期另行刊發公佈。

茲提述本公司日期為二零二三年十一月二十九日之公佈。於二零二三年十一月二十九日(交易時段後)，本公司與三名個人認購人訂立認購協議，據此，認購人有條件同意認購，而本公司有條件同意配發及發行合共147,920,000股新股份，認購價為每股0.065港元。認購股份將根據於二零二三年九月二十九日舉行之股東週年大會上授予本公司董事之一般授權予以配發及發行。本公司將於適當時候作出進一步公佈。

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

於二零二三年九月三十日，概無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。

Other Information 附加資料

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in this interim report, at no time during the six months ended 30 September 2023 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.

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

As at 30 September 2023, 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
Wong Yat Fung 黃一峰	Beneficial owner 實益擁有人	447,504,080	29.02%
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	123,052,611	7.98%

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二零二三年九月三十日止六個月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。

主要股東及其他人士於股份及相關股份之權益及淡倉

於二零二三年九月三十日，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：

Other Information 附加資料

Save as disclosed above and so far as known to the directors, as at 30 September 2023, 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，於二零二三年九月三十日，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 2023, no share options were exercised by the grantees. As at 30 September 2023, 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 2023 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 2023 於二零二三年三月三十一日持有之購股權	Granted	Exercised	Lapsed	Share options held as at 30 September 2023
									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 2023, 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.

截至二零二三年九月三十日止六個月，承授人並無行使任何購股權。於二零二三年九月三十日，購股權計劃項下未行使購股權為86,040,000份。

截至二零二三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。

由於購股權計劃於二零二三年九月到期，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 2023 are set out below pursuant to Rule 13.51B(1) of the Listing Rules:

Name of Directors Details of Changes

Mr. Huang Zhifang	• Resigned as an executive director of the Company on 24 July 2023
Mr. Wang Mengyao	• Appointed as an executive director of the Company on 9 August 2023
Mr. Liu Mingqing	• Appointed as the chief executive officer on 9 August 2023 and an executive director of the Company on 22 August 2023
Mr. Yuan Limin	• Resigned as the chief executive officer on 9 August 2023 and an executive director of the Company on 23 August 2023
Mr. Gu Jianguo	• Appointed as an independent non-executive director, and a member of each of the audit committee, the nomination committee and the remuneration committee of the Company on 22 August 2023, and the chairman of the nomination committee on 23 August 2023

董事資料變動

自本公司截至二零二三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

黃志芳先生	• 於二零二三年七月二十四日辭任本公司執行董事
王夢遙先生	• 於二零二三年八月九日獲委任為本公司執行董事
劉明卿先生	• 於二零二三年八月九日獲委任為行政總裁並於二零二三年八月二十二日獲委任為本公司執行董事
原立民先生	• 於二零二三年八月九日辭任行政總裁並於二零二三年八月二十三日辭任本公司執行董事
顧建國先生	• 於二零二三年八月二十二日獲委任為本公司獨立非執行董事以及審核委員會、提名委員會及提名委員會成員，並於二零二三年八月二十三日獲委任為提名委員會主席

Other Information 附加資料

Name of Directors	Details of Changes	董事姓名	變動詳情
Ms. Yang Xilin	<ul style="list-style-type: none">Appointed as an independent non-executive director, chairman of the audit committee, and a member of each of the nomination committee and the remuneration committee of the Company on 23 August 2023	楊希琳女士	<ul style="list-style-type: none">於二零二三年八月二十三日獲委任為本公司獨立非執行董事、審核委員會主席以及提名委員會及薪酬委員會成員
Ms. Yan Ming	<ul style="list-style-type: none">Appointed as an independent non-executive director, chairman of the remuneration committee and a member of the audit committee of the Company on 23 August 2023	晏明女士	<ul style="list-style-type: none">於二零二三年八月二十三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
Dr. Wang Bruce Xianliang	<ul style="list-style-type: none">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 23 August 2023	王憲亮博士	<ul style="list-style-type: none">於二零二三年八月二十三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
Dr. Zhao Shawn Xiaohong	<ul style="list-style-type: none">Resigned as an independent non-executive director, chairman of the remuneration committee and a member of the audit committee of the Company on 23 August 2023	趙曉宏博士	<ul style="list-style-type: none">於二零二三年八月二十三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

By behalf of the Board
Life Healthcare Group Limited
Wang Mengyao
Executive Director

承董事會命
蓮和醫療健康集團有限公司
執行董事
王夢遙

Hong Kong, 30 November 2023

香港，二零二三年十一月三十日



莲和医疗
Life Healthcare

