

ZJ 中基長壽科學

ZHONG JI LONGEVITY SCIENCE

Zhong Ji Longevity Science Group Limited
中基長壽科學集團有限公司

(Incorporated in Bermuda with limited liability 於百慕達註冊成立之有限公司)

Stock Code 股份代號 : 767

2023
INTERIM REPORT
中期報告



Contents 目錄

- 2 Corporate Information
公司資料
- 4 Management Discussion and Analysis
管理層討論及分析
- 20 Other Information
其他資料
- 31 Condensed Consolidated Statement of Profit or Loss
簡明綜合損益表
- 32 Condensed Consolidated Statement of Comprehensive Income
簡明綜合全面收益報表
- 33 Condensed Consolidated Statement of Financial Position
簡明綜合財務狀況報表
- 35 Condensed Consolidated Statement of Changes in Equity
簡明綜合權益變動表
- 36 Condensed Consolidated Statement of Cash Flows
簡明綜合現金流量表
- 38 Notes to Condensed Consolidated Interim Financial Information
簡明綜合中期財務資料附註

Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. YAN Li (*Chairman*)
Mr. YAN Yifan (*Chief Executive Officer*)
Mr. LI Xiaoshuang
Ms. CAO XIE Qiong

Non-executive Directors

Dr. HE Yiwu
Mr. LYU Changsheng

Independent Non-executive Directors

Mr. LEE See Barry
Mr. WANG Ning
Prof. HUANG Cibo

AUDIT COMMITTEE MEMBERS

Mr. LEE See Barry (*Chairman*)
Mr. WANG Ning
Prof. HUANG Cibo

NOMINATION COMMITTEE MEMBERS

Mr. YAN Li (*Chairman*)
Mr. LEE See Barry
Mr. WANG Ning
Prof. HUANG Cibo

REMUNERATION COMMITTEE MEMBERS

Mr. WANG Ning (*Chairman*)
Mr. LEE See Barry
Prof. HUANG Cibo

RISK MANAGEMENT COMMITTEE

Mr. YAN Li (*Chairman*)
Mr. LEE See Barry
Mr. WANG Ning
Prof. HUANG Cibo

SHARE AWARD COMMITTEE MEMBERS

Mr. YAN Li (*Chairman*)
Mr. LEE See Barry
Mr. WANG Ning
Prof. HUANG Cibo

COMPANY SECRETARY

Mr. YEUNG Yuk Hong

AUTHORISED REPRESENTATIVES¹

Mr. YAN Li
Mr. YEUNG Yuk Hong

董事會

執行董事

閻立先生(主席)
閻一帆先生(首席執行官)
李小雙先生
曹衆女士

非執行董事

何亦武博士
呂長勝先生

獨立非執行董事

李思先生
王寧先生
黃慈波教授

審核委員會成員

李思先生(主席)
王寧先生
黃慈波教授

提名委員會成員

閻立先生(主席)
李思先生
王寧先生
黃慈波教授

薪酬委員會成員

王寧先生(主席)
李思先生
黃慈波教授

風險管理委員會

閻立先生(主席)
李思先生
王寧先生
黃慈波教授

股份獎勵委員會成員

閻立先生(主席)
李思先生
王寧先生
黃慈波教授

公司秘書

楊育康先生

授權代表¹

閻立先生
楊育康先生

AUDITOR

Elite Partners CPA Limited
10/F
8 Observatory Road
Tsim Sha Tsui, Kowloon
Hong Kong

PRINCIPAL BANKERS

CMB Wing Lung Bank Limited

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

MUFG Fund Services (Bermuda) Limited
4th Floor, North Cedar House
41 Cedar Avenue
Hamilton, HM12
Bermuda

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Computershare Hong Kong Investor Services Limited
Shops 1712-1716
17th Floor, Hopewell Centre
183 Queen's Road East
Wanchai
Hong Kong

REGISTERED OFFICE

Victoria Place, 5th Floor
31 Victoria Street
Hamilton, HM 10
Bermuda

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Suite Nos. 01-03, 19/F., Sino Plaza
255-257 Gloucester Road
Causeway Bay
Hong Kong

COMPANY'S WEBSITE

<http://www.irasia.com/listco/hk/zhongjilongevity>

STOCK CODE

767

Note:

1. Mr. YEUNG Yuk Hong was appointed as an authorised representative in place of Mr. WAN San Fai, Vincent on 31 May 2023.

核數師

開元信德會計師事務所有限公司
香港
九龍尖沙咀
天文臺道8號
10樓

主要往來銀行

招商永隆銀行有限公司

主要股份過戶登記處

MUFG Fund Services (Bermuda) Limited
4th Floor, North Cedar House
41 Cedar Avenue
Hamilton, HM12
Bermuda

香港股份過戶登記分處

香港中央證券登記有限公司
香港
灣仔
皇后大道東183號
合和中心17樓
1712-1716號舖

註冊辦事處

Victoria Place, 5th Floor
31 Victoria Street
Hamilton, HM 10
Bermuda

香港主要營業地點

香港
銅鑼灣
告士打道255-257號
信和廣場19樓01-03室

公司網站

<http://www.irasia.com/listco/hk/zhongjilongevity>

股份代號

767

附註：

1. 楊育康先生於二零二三年五月三十一日獲委任為授權代表，以代替溫新輝先生。

Management Discussion and Analysis

管理層討論及分析

INTERIM DIVIDEND

The Board has resolved not to declare an interim dividend for the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).

INTRODUCTION

Zhong Ji Longevity Science Group Limited (the “**Company**”), together with its subsidiaries (collectively the “**Group**”) have been focusing on expanding its longevity science business. In addition to operating and managing its existing businesses of money lending & financial advisory business, securities and other investment business, and property investment business.

On 26 August 2022 the Supplement Announcement prescribed since Caijia P2P Internet loans business was ceased by authority but Company others secure mortgage loans (i.e. non-P2P money lending business), namely “Money Lending & Financial Advisory Business in compliance with above-mentioned Small Loan Finance Companies guidance law has operated into Two models: (a) “Strategic Partners Model” managing a sizeable portfolio of loan assets (1st and/or 2nd mortgage home loans or secured loans (including outstanding principal and interest) via in cooperation with Strategic Partners whom has adequate Loan Finance license, without Company assuming role of a direct lender, whereby Company owned 100% portfolio capital or with 10% capital contribution only; (b) The “Corporate and personal borrowers Model” wherein Company act as a direct lender via Company’s loan Agreements in both China and Hong Kong, with such loan assets. Our Loan Strategic Partners were: China Foreign Economy and Trade Trust Co. Ltd 中國對外經濟貿易信託有限公司 (“**FOTIC**”) and Shenzhen Fanhua Joint Investment Group Co. Ltd 深圳泛華聯合投資集團有限公司 (“**Fanhua**”) & 重慶輝科諾企業管理有限公司 (“**Haier**”).

中期股息

董事會議決不宣派截至二零二三年六月三十日止六個月之中期股息(截至二零二二年六月三十日止六個月：無)。

緒言

中基長壽科學集團有限公司(「**本公司**」)連同其附屬公司(統稱「**本集團**」)一直專注拓展長壽科學業務。除經營及管理其現有借貸及金融諮詢業務、證券及其他投資業務，亦經營物業投資業務。

於二零二二年八月二十六日的補充公告訂明，財加P2P網絡貸款業務遭當局終止後，惟本公司其他抵押按揭貸款(即非P2P放貸業務，稱為「借貸及金融諮詢業務」)按照上述小額貸款公司的指導法律，該業務分兩個模式營運：(a)「策略合夥模式」透過與擁有恰當貸款融資牌照的策略夥伴合作，管理規模可觀的貸款資產組合(一按及／或二按房屋貸款或有抵押貸款，包括未償還本金連利息)，而本公司毋須充當直接貸款人，本公司於該模式的組合當中擁有100%權益或僅10%的出資；(b)於「企業及個人借款人模式」當中，本公司透過其於中港兩地的貸款協議及有關貸款資產充當直接貸款人。我們的貸款策略合作夥伴為中國對外經濟貿易信託有限公司(「**中國外貿信託**」)、深圳泛華聯合投資集團有限公司(「**泛華**」)及重慶輝科諾企業管理有限公司(「**輝科諾**」)。

On the Year 2022, the existing Money Lending & Financial Advisory Business has emerged from ex-post P2P loans Business transition phase and continue with a steady recovery growth path, despite amid the COVID-19 stringent market environment considering major clientele cities Beijing, Shanghai, Shenyang, Chongqing and others were imposed by massive quarantine isolations, cities or district zones lock down and/or transport restrictions or bans during August to December months of Year 2022. This has restraint physical brokerage of homeloans or secured loans accessibility with hammered property transaction levels in both PRC mainland and Hong Kong.

During the Six months ended 30 June 2023 (the “**Period under Review**”), the Company PRC subsidiary 天行紀元(北京)財務顧問有限公司 (“**TianXi**”) was not a bank and/or a financial institution but merely an investment holding company incorporated in Beijing. The abovesaid residential loans was made and held via Three Strategic Partners (FOTIC, Fanhua, Haier) their license trust loans portfolio, alike FOTIC was registered and license financial institutions (or public Trustee) registered on September 2022 approved by PRC Central Bank issued with《信託機構法人許可證》was directly regulated 中國銀行業監督管理委員會 being central government licensed and accredited one of the few Public Trustee company. The Fanhua and Haier are registered small loan providers in offering home mortgage products to small borrowers (small firms, individuals). Now, most of these trustee loans portfolio was in expiry shall subject to recovery.

However, when the COVID-19 epidemic ending, some policies dilemma arise on PRC central government (“**國務院**”) announced and regulated via China Banking and Insurance Regulatory Commission 中國銀保監會辦公廳 such as 銀保監辦發(2022) 37號 policy document dated 6 April 2022, and via 中國人民銀行中國銀行保險監督管理委員會銀發(2022) 252號, offering to borrowers mortgage repayment relief, at least 6-months grace periods, wavier on overdue interest & recovery fees on grievance grounds etc. These kind of PRC national COVID-19 relief policy has halt and impose severally costs uncertainty for the Company and/or Strategic partner to adopt imminent mortgagee sale actions or other legal recovery actions. A more economic feasible market practice in recovery overdue loans were to negotiate patiently with borrower in secure their willingness in repayments, as these policy merely postpone and do not ultimately waived the borrower repayments duties.

於二零二二年，儘管新冠肺炎導致市場環境嚴峻，因主要客戶城市北京、上海、瀋陽、重慶和其他城市在二零二二年八月至十二月期間受到大規模的檢疫隔離、城市或地區封鎖及／或交通管制或禁令的影響，現有的借貸及金融諮詢業務已經擺脫了P2P貸款業務的過渡階段，並繼續保持穩定復甦增長。惟中國大陸及香港的房地產交易水平受到影響，令住房貸款的實際操作或擔保貸款的供應受到局限。

截至二零二三年六月三十日止六個月(「**回顧期間**」)，本公司的中國附屬公司天行紀元(北京)財務顧問有限公司(「**天行**」)並非銀行及／或金融機構，而僅為一間於北京註冊成立的投資控股公司。上述的住宅貸款乃通過三位戰略合作夥伴(中國外貿信託、泛華、輝科諾)的牌照信託貸款組合發放及持有，同樣地，中國外貿信託為於二零二二年九月經中國人民銀行批准註冊並獲頒發《信託機構法人許可證》的註冊及持牌金融機構(或公共受託人)，由中國銀行業監督管理委員會直接監管，屬中央政府許可及認可的少數公共受託人公司之一。泛華及輝科諾為註冊小額貸款公司，向小額借款人(小型公司、個人)提供房屋按揭貸款產品。現時，該等信託貸款組合大部分已到期，應予以收回。

然而，於新冠肺炎疫情結束時，中國國務院經中國銀保監會辦公室廳作出公佈及修訂時出現若干政策兩難局面，例如日期為二零二二年四月六日的政策文件銀保監辦發(2022) 37號以及中國人民銀行中國銀行保險監督管理委員會銀發(2022) 252號向借款人提供按揭貸款還款減免、至少六個月的寬限期、豁免逾期利息及基於申訴理由的追償費用等。該等中國國內的新冠肺炎減免政策已經終止，為本公司及／或戰略夥伴採取緊急抵押權人出售或其他法律追繳行動各自帶來成本方面的不確定因素。在追繳逾期貸款時，在經濟上更可行的一個市場慣例為與借款人耐心磋商，確保其還款意願，因為該等政策只是順延，並無最終免除借款人的還款責任。

Management Discussion and Analysis

管理層討論及分析

Also, during the Six months ended 30 June 2023, despite the Company has retrieve in possess all necessary Company chops and seals in operations and has restore to normality with Beijing Commerce Department 北京市市場監督管理局 under no objections from Beijing Police, since the Company was never the indict party but some ex-employees were indicted on organize gambling charges per individual behaviors, as announced on 23 February 2022. However, the restoration to normal operations with business partners and banking authority has been slow, which hampers on the Company in execute of legitimate recovery actions on overdue loans.

To expedite this recovery with Strategic Partners loans to overdue borrowers, the Company has engaged and designated with PRC law firm Dongwei 北京市東衛(南京)律師事務所 for next 16 months since April/May 2023, work in corporations with Strategic Partners enforcement team and the borrowers. The progress on recovery administrations hassle were finally resolved entering into period end the July 2023.

Despite the PRC property market slump and stringent conditions within the reporting periods under review, the company major portfolio being the FOTIC loans residential properties security values were booked at low historical value since early as year 2016 and 2017, versus the present market prices. Hence the Company has confidential in pursuit these residential loans recovery.

另外，誠如於二零二二年二月二十三日所宣佈，由於本公司並非被起訴方，惟若干前僱員因個人行為而被指控組織賭博，於截至二零二三年六月三十日止六個月，儘管本公司已收回並持有公司經營所需的所有公章及印章，並在沒有受到北京警方反對的情況下恢復與北京市商務部及北京市市場監督管理局的正常關係，但與業務合作夥伴及銀行當局恢復正常營運進展緩慢，妨礙本公司對逾期貸款採取合法的追繳行動。

為了與策略合夥人加快追繳逾期借款人的貸款，本公司自二零二三年四月/五月起未來十六個月，委託及指定中國法律事務所 — 北京市東衛(南京)律師事務所與策略合夥人的執行團隊及借款人合作。步入二零二三年七月底期間，追繳進度上出現的執行爭論最終得以解決。

雖然中國物業市場在回顧期間不景，且狀況嚴峻，該公司主要組合為中國外貿信託貸款，住宅物業的抵押價值早於二零一六年及二零一七年以較低的歷史價而非當前市價入賬。因此，本公司有信心可追回該等住宅貸款。

In past financial year 2022, the Group already enhanced its financial performance by diversified into promising longevity medical health business comprise Zhong Ji Longevity Science's Hong Kong Day-time medical centres, which provide advance Tumor Cells screening, Immunity/Killer cell Test, Joint Health Blood & Micronutrients Test, Female & Male Fertility & Salivary Hormone Test, Comprehensive Thyroid assessment and patent Third Generation Whole Genome Sequencing Genetic Test. The Longevity medical business further offer Autologous NK Cells Storage, High Efficacy CBNK Cells, improve subhealth and Cancer prevention and anti-aging. After tests and treatments, the clients are offer with products sale of Second- Generation High Potency MSC, High Potency Antioxidant Supplement, ZHJ Vitamin C, Nicotinamide Mononucleotide (“**NMN**”) Supplement tablets, offering the primary sale income and memberships revenue of Zhong Ji Longevity Science Health business. Through our patent innovative longevity health care solutions, the Group is committed to offer an advance medical business into Great China region and Hong Kong.

During the six months ended 30 June 2023 (the “**Period under Review**”), riding on its existing finance-related businesses, the Group strives to venture into the field of longevity science in an exhaustive and diversified manner to continuously improve its human cells treatment industry and immunity improvement product chains, via membership and distribution channels.

In the future, the Company will continue to respect the laws of scientific development and do our utmost to provide world-leading and state-of-the-art longevity biological products and longevity management services, for giving back to the community's support for Zhong Ji Longevity Science.

The report is presented in Hong Kong dollars (“**HK\$**”), which is the same as the functional currency of the Group.

於過去的二零二二年財政年度，本集團已加強其財務表現，多元化發展前景秀麗的長壽醫療業務，包括香港的中基長壽日間醫療中心，提供先進的腫瘤細胞篩查，免疫/殺傷細胞測試，關節健康血液和微量元素測試，女性和男性的生育和唾液激素測試，全面的甲狀腺評估和第三代全基因組測序基因測試專利。長壽醫療業務進一步提供自體NK細胞儲存，高效CBNK細胞，改善亞健康和防癌抗衰老。在測試和治療之後，客戶可以獲得第二代高效間充質幹細胞、高效抗氧化劑、ZHJ維生素C、煙醯胺單核苷酸（「**NMN**」）補充片等產品的銷售，為中基長壽科學健康業務提供主要的銷售收入和會員收入。通過我們的專利創新長壽保健解決方案，本集團致力於為大中華地區和香港提供先進的醫療業務。

截至二零二三年六月三十日止六個月（「**回顧期內**」），本集團在原有金融相關業務的基礎上，積極以全方位、多元化的模式擴展長壽科學的領域，通過會員制及分銷渠道不斷完善人體細胞治療產業和免疫力提升產品鏈。

未來，我們將一如既往的尊重科學發展規律，一如既往的全力以赴，提供世界領先、國際標準的長壽生物製品和長壽管理服務，回饋社會各界對中基長壽科學的支持。

本報告以港元（「**港元**」）呈列，港元亦即本集團之功能貨幣。

FINANCIAL RESULTS

Money Lending & Financial Advisory Business

During the Period under Review, the coronavirus disease 2019 (“COVID-19”) against the global economy continued to post uncertainties in the first half of 2023, despite the launch of three rounds vaccination in different countries around the world, the recovery pace remained sluggish, the new virus variant that forced countries to implement cities lock down or transport/travel halt measures to combat the spread of the pandemic in PRC. Further, the global expansionary monetary policy had triggered the inflationary and debt default risk, now observed in PRC property market overall across Beijing, Chongqing, Chengdu, Suzhou, Tianjin, Shanghai cities, caused sluggish impact on the homeloans or secured loans performance of the Money Lending & Financial Advisory Business.

The Group was principally engaged in the Money Lending & Financial advisory business, securities and other investments, and property investments. Given such restraint Trading environment and sluggish sentiment in PRC property market, in mitigate the volatility risk, the Group took a rather prudent approach in operating the Money Lending business except via Strategic Partners loans originated, thus a static performance was observed.

During the six months ended 30 June 2023, the Group recorded a total revenue of HK\$29,911,000 (six months ended 30 June 2022: HK\$33,054,000). The Group recorded a profit for the period of HK\$1,938,000 (six months ended 30 June 2022: profit for the period HK\$6,437,000). The Money lending and financial advisory Business demonstrate a static revenue of HK\$18,043,000 and a segment profit of HK\$36,338,000. Nevertheless, the longevity science business contributed revenue of HK\$11,868,000 and a segment loss of HK\$13,283,000.

The basic and diluted earnings per share were HK\$0.01 cents (30 June 2022: basic and diluted earnings per share were HK\$0.04 cents).

For the six months ended 30 June 2023, the Group’s consolidated net assets was HK\$419,251,000 (31 December 2022: HK\$420,849,000).

財務業績

借貸及金融諮詢業務

於回顧期內，2019冠狀病毒病（「新冠肺炎」）對全球經濟的影響持續於二零二三年上半年構成不確定性。儘管全球不同國家各國開始第三輪的疫苗接種，回復速度仍然緩慢，新變種病毒株令各國實施城市封鎖或運輸／旅行停擺措施，以對抗國內疫情的蔓延。此外，全球擴張性貨幣政策引發了通脹及債務違約風險，目前在北京、重慶、成都、蘇州、天津、上海等城市的中國房地產市場整體上觀察到，對借貸及金融諮詢業務的住房貸款或有抵押貸款表現造成不利影響。

本集團主要從事借貸及金融諮詢、證券及其他投資及物業投資業務。鑑於中國房地產市場受限制的交易環境及疲弱的氣氛，為減輕波動風險，除了通過戰略合作夥伴發起的貸款外，本集團在經營借貸業務時採取了相當審慎的態度，因此表現平淡。

截至二零二三年六月三十日止六個月，本集團錄得總收益29,911,000港元（截至二零二二年六月三十日止六個月：33,054,000港元）。本集團於期內錄得溢利為1,938,000港元（截至二零二二年六月三十日止六個月：期內溢利6,437,000港元）。借貸及金融諮詢業務錄得靜態收入18,043,000港元及分部溢利36,338,000港元。整體而言，長壽科學業務貢獻了11,868,000港元的收入和13,283,000港元的分部虧損。

每股基本及攤薄盈利為0.01港仙（二零二二年六月三十日：每股基本及攤薄盈利為0.04港仙）。

截至二零二三年六月三十日止六個月，本集團之綜合資產淨值為419,251,000港元（二零二二年十二月三十一日：420,849,000港元）。

BUSINESS REVIEW

Longevity Science Business

Recognising the strong growth potential of the longevity science sector, the Group has been stepping up its investment to accelerate its transformation since last year. During the reporting period under review, the Group's longevity science business delivered respectful performance despite difficult pandemic operation environment. The revenue of this segment amounted to approximately HK\$11,868,000 for the six months ended 30 June 2023 (six months ended 30 June 2022: HK\$17,953,000), of which, approximately HK\$9,517,000 was generated from diagnostic consultation and medical testing, and approximately HK\$2,351,000 was contributed by the sales of longevity biological products, with segmental loss of approximately HK\$13,283,000 for the six months ended 30 June 2023 (six months ended 30 June 2022: profit HK\$6,989,000). As two sale centres in both Hong Kong and Shenzhen were setup during the period under review, the promising PRC high net-worth client to be target and induce as members with individual cells be stored to arise individual vaccine cells treatments have improved longevity diagnostic and medical service income approximately HK\$9,517,000 for the six months ended 30 June 2023 (six months ended 30 June 2022: HK\$3,273,000). Indeed the COVID-19 and the aging population have aroused public high concern for health across the globe, resulting in unprecedented potentials for the development of Longevity products and testing services in the healthcare and medical industry.

Also, during the period, the PRC custom imposed more stringent scrutiny on American made products, causing a approximate 4 months delays on longevity MNM, vitamin C supplements products on clearance and import into PRC. Such custom clearance delays inevitably affect the sale of longevity health and medical supplements results under the Review Period, dwindled to HK\$2,351,000 approximately for the six months ended 30 June 2023 (six months ended 30 June 2022: HK\$14,680,000). Nevertheless, these clearance hurdle has being resolved and the sale of longevity health and medical products has been resumed to normal per planned sale programs now.

業務回顧

長壽科學業務

本集團肯定長壽科學板塊的強大增長潛力，自去年以來一直加大對該板塊的投資以加速轉型。於回顧報告期間，儘管疫情下營運環境困難，本集團的長壽科學業務仍表現優異。截至二零二三年六月三十日止六個月，此分部的收入約為11,868,000港元(截至二零二二年六月三十日止六個月：17,953,000港元)，其中約9,517,000港元來自診斷諮詢及醫學檢測，約2,351,000港元來自銷售長壽生物製品，截至二零二三年六月三十日止六個月的分部虧損約為13,283,000港元(截至二零二二年六月三十日止六個月：溢利6,989,000港元)。由於香港及深圳兩間銷售中心於回顧期間內建立，加上以大有可為的中國高淨值客戶作為目標，延攬彼等加入作為成員，儲存個人細胞，以便提供個人疫苗細胞治療，故於截至二零二三年六月三十日止六個月，長壽診斷及醫療服務收入改善至約9,517,000港元(截至二零二二年六月三十日止六個月：3,273,000港元)。事實上，新冠肺炎及人口老化引起了全球公眾對健康的高度關注，從而為醫療保健和醫療行業的長壽產品及檢測服務的發展帶來了前所未有的潛力。

再者，於期內，中國海關對美國製產品實施更嚴謹的審查，導致長壽NMN、維生素C補充產品在中國的清關及進口方面錄得約四個月的延遲。該等海關清關延遲難免影響回顧期間的長壽健康及醫療補充品的銷售成績，於截至二零二三年六月三十日止六個月，跌至2,351,000港元(截至二零二二年六月三十日止六個月：14,680,000港元)。然而，該等清關障礙已清除，如今長壽健康及醫療產品的銷售已根據計劃銷售方案恢復正常。

Management Discussion and Analysis

管理層討論及分析

Strengthening in-house R&D and production capabilities

During the Period under Review, Zhong Ji Longevity Science advanced its transformation of longevity science business from all fronts, with a focus on strengthening the Group's hard and soft capabilities. The Group recruited a seasoned team of biotechnology and management talents, including the appointment of Academician Randy Wayne Schekman, a Nobel laureate in Physiology or Medicine, as the Honorary Chairman and Chief Scientist of the Group, to immensely enhance the Group's research and development ("R&D") capability, thereby enabling the Group to achieve its strategic goals. In addition, the Group adopted a share award scheme, which aims to recognise employees and individuals who have contributed to the Group's development and business growth as well as to attract talents in the industry.

Striving to expand and enhance longevity biological products

In respect of sales and production of longevity biological products, by fully leveraging the Group's expertise in the cell industry and ongoing enhancement of R&D and production level, the Group has commenced the development and production of its flagship NMN product "ZJ1" and VC sustained-release tablets and calorie-burning tablets, as well as other longevity biological products in California, United States since last year. The four existing products of the Group have already acquired the world's highest certification in standard as well as safety certification for sterility test, and are well received by high-net-worth individuals. During the period under review, the Group's scientific research team boosted the R&D progress of "ZJ1" to the seventh generation with the introduction of the longevity functional beverages, safeguarding the health and longevity of people around the world who strive for the quality of life. In terms of marketing and sales strategy, the Group will capitalise the existing customer base, marketing network and sales channels of ZJ1 International Medical Group (Hong Kong) to gradually set up the "Internet + Healthcare" longevity system platform — Zhong Ji Longevity Cloud* (中基長壽雲).

致力增強內部研發及生產實力

於回顧期內，中基長壽科學促進業務轉型，從多方面推進長壽科學業務，同時重點增強本集團的硬實力及軟實力。本集團招攬多位國際生物科技權威專家及管理人才加盟並出任要職，當中包括委任諾貝爾生理學或醫學獎得獎者Randy Wayne Schekman院士出任榮譽主席兼首席科學家，強化本集團的研發（「研發」）實力，大力推動本集團實現下一階段的戰略目標。此外，本集團採納股份獎勵計劃，旨在表揚對本集團的發展及業務增長作出貢獻的員工及人士，同時吸納行業人才。

努力拓展及提升長壽生物製品

長壽生物製品的銷售及生產方面，自去年起本集團在美國加州開始研發和生產旗艦NMN產品「中基1號」、VC緩釋片以及燃脂片等長壽生物製品，充分利用本集團在細胞領域專業優勢，並不斷提升研發及生產水平。本集團現時四款產品全部拿到了全球最高標準認證及無菌測試安全認證，並深受高淨值人士喜愛。於回顧期內，本集團旗下科研團隊將「中基1號」之研發進程推進至第七代，將推出長壽功能飲料，為全球追求生命高品質人士提供健康長壽的保障。在營銷及銷售戰略方面，本集團將好好利用香港中基1號國際醫療集團現有客戶群、市場網絡及銷售渠道，逐步建立「互聯網+醫療健康」的長壽系統平台——中基長壽雲。

Establishing partnerships with world-class companies

The Group entered into a MOU in relation to forming a strategic partnership with Thermo Fisher Scientific (Hong Kong) Limited (“**Thermo Fisher**”), a forerunner in the field of life sciences. Thermo Fisher will prioritise the Group in the provision of its latest life science technology, software and solution, so as to propel the Group’s development in longevity science and medical diagnosis, enhancing the productivity and R&D capability of the Group’s laboratory.

The management of the Group is confident about the business performance in the 2023, and believes that the longevity science business will gradually support the Group’s revenue growth and become a growth driver for Zhong Ji Longevity Science in the future, in particular relying on China GuoYao sale & distribution contracts networking in Hubei, Guangdong, Shenzhen, states across 2,000 pharmacy outlets and other distribution channel alike 維妮衛生用品有限公司.

Now, the Group already launched an overseas flagship store on Tmall Global website for sale of ZJ1 series of nutritional supplements, including ZJ1 NMN multi-series longevity supplements, ZJ1 VC tablets and other products, expand with cross-border sales channel and revenue stream into Greater China region from Hong Kong base. The Group biological supplements sale was champion as 2nd Top Sale in July, August, September Sale month of Duo Ying “**抖音**” platform.

The management of the Group is optimistic on the development of the longevity science business, and believes that the longevity science business will be the driver of the Group’s revenue growth in the future, together with existing license Money Lending business steady growth.

與世界級企業建立合作關係

本集團與生命科學領域的先行者賽默飛世爾科技(香港)有限公司(「**賽默飛世爾**」)就建立戰略合作夥伴關係簽訂諒解備忘錄。賽默飛世爾將為本集團優先提供其最新生命科學技術、軟件及解決方案，以促進本集團於長壽科學及醫療診斷方面之發展，提升本集團實驗室之產能及研發能力。

本集團管理層對二零二三年的業務表現充滿信心，相信長壽科學業務將逐步支撐本集團收益增長，成為中基長壽科學日後之增長引擎，尤其是依賴位於湖北、廣東、深圳、國家等地的2,000間藥房零售店的中國國藥的銷售及分銷合約網絡及維妮衛生用品有限公司等其他分銷渠道。

目前，本集團已在天貓國際網站推出海外旗艦店，銷售中基1號系列營養保健品，包括中基1號NMN多系列長壽保健品、中基1號VC緩釋片等產品，從香港基地至大中華地區擴充跨境銷售渠道及收入來源。本集團生物保健品銷售榮獲「**抖音**」平台七月、八月、九月銷量榜單的第二大銷售。

本集團管理層對長壽科學業務的發展持樂觀態度，並認為長壽科學業務連同現有持牌借貸業務穩定增長將成為本集團未來收入增長的動力。

Money Lending & Financial Advisory Business

During the six months ended 30 June 2023, a segmental revenue of approximately HK\$18,043,000 (six months ended 30 June 2022: HK\$15,101,000) and a segmental profit of approximately HK\$36,338,000 (six months ended 30 June 2022: HK\$12,684,000) were recorded. The increase in segmental results was due to an increase in interest receivables balances derived by Strategic Partners loan portfolio in PRC state in Other Receivables during the reporting year. Simsen Development Company Limited, through its wholly-owned subsidiary established in the PRC mainland China, is principally engaged in the provision of short to medium-term 1st and 2nd mortgages via Strategic Partners, offering related financial management and advisory services with presence across Beijing, Shanghai, Guangzhou, Tianjin, Chongqing and Wuxi. The Strategic Partners and the PRC subsidiary monitored closely the repayment progress and assess the recoverability of the 1st and 2nd mortgages loan receivable from time to time. The PRC subsidiary is of the view that majority of the existing Strategic Partners loan has been active but the collection on expired loan repayments were slow or derail by PRC Government announced deferred loans repayment relief arrangement compensate salaries workers loss of income due to COVID-19 isolation measures.

In Hong Kong, since obtaining the money lenders licence under the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong) in 2011, Joy Wealth Finance Limited (“**Joy Wealth**”), a wholly-owned subsidiary of the Company, has provided a wide variety of loans with an accumulated amount of approximately HK\$2,536,000 (six months ended 30 June 2022: HK\$2,536,000). Interest rates ranged from 12%–15% per annum during the reporting year (six months ended 30 June 2022: 10%–15%). For the six months ended 30 June 2023, Joy Wealth did not derive any interest income six months ended 30 June 2022: nil) on the loan and interest receivables. Money lenders licence was renewed and granted to Joy Wealth on 1 August 2023 to carry on business as a money lender to 8 April 2024.

借貸及金融諮詢業務

截至二零二三年六月三十日止六個月，我們錄得分部收益約18,043,000港元(截至二零二二年六月三十日止六個月：15,101,000港元)及分部溢利約36,338,000港元(截至二零二二年六月三十日止六個月：12,684,000港元)。分部業績增加是由於報告年度內戰略合作夥伴貸款組合在其他應收款項中產生的應收利息餘額增加。天行企業發展有限公司透過其於中國內地成立之全資附屬公司主要從事通過戰略合作夥伴提供中短期第一期及第二期按揭貸款及提供相關金融管理及諮詢服務，其業務遍及北京、上海、廣州、天津、重慶及無錫。戰略合作夥伴及中國附屬公司不時密切監察還款進度及評估應收第一期及第二期按揭貸款的可收回性。中國附屬公司認為，現有戰略合作夥伴的大部分貸款一直處於活躍狀態，惟逾期貸款還款收回的速度較慢，或受到中國政府公佈延後償還貸款紓困安排以補償受薪員工因新冠肺炎隔離措施損失收入的影響而出現脫軌情況。

於香港，自二零一一年根據香港法例第163章放債人條例取得放債人牌照後，本集團全資附屬公司寶欣財務有限公司(「**寶欣**」)已提供累積金額約為2,536,000港元(截至二零二二年六月三十日止六個月：2,536,000港元)的各類貸款。於報告年度內，年利率介乎12%至15%(截至二零二二年六月三十日止六個月：10%至15%)。截至二零二三年六月三十日止六個月，寶欣並無就應收貸款及利息取得任何利息收入(截至二零二二年六月三十日止六個月：無)。放債人牌照已於二零二三年八月一日獲續期並授予寶欣以經營放債人業務至二零二四年四月八日。

As 11 August 2022 announced, the Company has setup Independent Recovery Committee, pursuant to regulatory authority past guidance letters in recover of Hong Kong Joy wealth outlined 36 loans, being priory impaired, of aggregate outstanding amount approximately HK\$1,076,476,999 as at 31 December 2019. The Committee will deploy its own third-party assessment, implement necessary recovery actions and take adequate steps (including but not limited to criminal proceedings) that should be taken by the Company against the Borrowers, as it deems appropriate. The Committee shall ascertain from the Company supplied materials and documents, financial records and/or any electronic records of these 36 arrear loans. Both Hong Kong and PRC legal Consuela and other professionals will be engaged by the Independent Recovery Committee in pursuance this outstanding approximately HK\$1,076,476,999 loans, as at 31 December 2019. Apart from legal actions, the Independent Recovery Committee also actively negotiating with the borrowers to recover the outstanding loan and interest receivables, assess the effectiveness of proceeding existing or potential legal procedures for taking over the ownership of pledged assets from the borrowers and guarantors. There were net proceeds of HK\$19,000,000 successfully recovered from two borrowers entity by the Independent Recovery Committee, after recovery expense including legal costs.

Securities and Other Investment Business

Securities Investment

As at 30 June 2023, the Group held equity securities listed on the Stock Exchange for long term investment. However, Hong Kong economy was dampened by the macro environment and COVID-19. With poor investment sentiment during the Period under Review, the Group's investment in the listed securities led to a net fair value loss of approximately HK\$2,594,000 (six months ended 30 June 2022: net fair value loss of HK\$13,414,000) recognised in the consolidated statement of comprehensive income. The net fair value loss recognised as other comprehensive income for the same period was due to the decrease in the market value of certain listed equity investment during the Period under Review. Significant investments in listed securities are discussed as below.

誠如二零二二年八月十一日所宣布，本公司已根據監管機構過去的指引成立獨立追繳委員會，以追繳香港寶欣所概述的36筆先前已減值的貸款，其未償還總額截至二零一九年十二月三十一日約為1,076,476,999港元。委員會將部署其第三方評估，實施必要的追繳行動，並於適當時候採取本公司應當向借款人採取的恰當行動（包括但不限於刑事訴訟）。委員會將從本公司提供的材料及文件、財務記錄及／或該36筆拖欠貸款的任何電子記錄中查明。獨立追繳委員會將聘用香港及中國法律顧問及其他專業人士，以追償這筆截至二零一九年十二月三十一日約1,076,476,999港元的未償還貸款。除法律訴訟外，獨立追繳委員會亦積極與借款人協商追回未償還的應收貸款及應收利息，評估從借款人及擔保人手中接管質押資產所有權的現有或潛在法律程序的有效性。在收回包括法律成本的開支後，獨立追繳委員會成功向兩名借款人實體追繳所得款項淨額19,000,000港元。

證券及其他投資業務

證券投資

於二零二三年六月三十日，本集團持有多項於聯交所上市之股本證券作為長期投資。然而，香港經濟在過去先後受到宏觀環境及新冠肺炎之衝擊，於回顧期內投資情緒低迷，本集團之上市證券投資產生之公平值錄得虧損淨額為約2,594,000港元（截至二零二二年六月三十日止六個月：公平值虧損淨額13,414,000港元），已於綜合全面收益報表確認。於回顧期內確認為其他全面收益之公平值收益淨額源於若干上市股本投資之市值於同期下跌，重大上市證券投資論述如下。

Investment in shares of Imperial Pacific

The major balance of the aforementioned listed securities represented the Group's investment in 271,345,000 shares of Imperial Pacific International Holdings Limited ("**Imperial Pacific**", a company whose shares are listed on the Stock Exchange with stock code: 1076), representing approximately 3.8% of the issued share capital of Imperial Pacific as at 31 December 2022. Investment cost of the share interest in Imperial Pacific was approximately HK\$76,490,000. Imperial Pacific, through its subsidiaries, is mainly engaged in gaming and resort business, including the development and operation of a hotel and casino resort on the Island of Saipan. As at 30 June 2023, the fair value of the shares of Imperial Pacific held by the Group amounted to HK\$24,145,000 (31 December 2022: approximately HK\$24,145,000), representing 46.2% (31 December 2022: 46.2%) of the Group's total investment in listed securities and approximately 4.7% (31 December 2022: 4.7%) of the Group's total assets. Meanwhile, there was neither disposal nor addition of shares of Imperial Pacific during the Period under Review (six months ended 30 June 2022: Nil).

As at 30 June 2023, the operation of Imperial Pacific was temporarily ceased since March 2020, to combat against the COVID-19.

The Group regularly monitors its investment performance and make appropriate investment decisions regularly. In addition, the Group would allocate part of its idle resources from time to time to purchase principal-guaranteed wealth management products to increase its overall return.

Property Investment Business

The Group commenced the property investment business during the year ended 31 December 2021 and the properties held by the Group are held in the location of Mainland China and the Island of Saipan. As all the properties were just acquired during the previous year and due to the pandemic, they were vacant as commercial shops, residential unit and multiple rooms apartment and not yet generated any revenue to the Group. The Group incurred some miscellaneous expenses with regards to the properties during the six months ended 30 June 2023. The Group will continue to monitor the market condition and will find suitable tenants which can contribute stable rental income to the Group or to dispose the investment properties for capturing profitable capital appreciation.

於博華太平洋股份之投資

上述上市證券之主要結餘指本集團於博華太平洋國際控股有限公司(「博華太平洋」, 股份於聯交所上市之公司, 股份代號: 1076)之271,345,000股股份之投資, 佔博華太平洋於二零二二年十二月三十一日已發行股本約3.8%。於博華太平洋股份之投資成本約為76,490,000港元。博華太平洋透過其附屬公司主要從事博彩及度假村產業, 包括發展及營運塞班島之酒店及博彩度假村。於二零二三年六月三十日, 本集團所持博華太平洋股份之公平值為24,145,000港元(二零二二年十二月三十一日: 約24,145,000港元), 佔本集團上市證券總投資約46.2%(二零二二年十二月三十一日: 46.2%)及本集團資產總值約4.7%(二零二二年十二月三十一日: 4.7%)。另外, 本集團於回顧期內並無出售或增購博華太平洋股份(截至二零二二年六月三十日止六個月: 無)。

於二零二三年六月三十日, 博華太平洋自二零二零年三月起暫停營運, 以對抗新冠肺炎。

本集團定期監察投資表現, 以作出適當之投資決定。此外, 本集團將不時動用其部分閒置資源購買保本理財產品, 以提升整體回報。

物業投資業務

本集團於截至二零二一年十二月三十一日止年度開展物業投資業務, 而本集團持有之物業位於中國內地及塞班島。由於所有物業剛於去年收購及基於疫情, 其仍然空置(作為商舖、住宅單位及多房公寓)且未為本集團產生任何收益。本集團於截至二零二三年六月三十日止六個月產生若干有關物業的雜項開支。本集團將繼續監察市況, 並將物色能為本集團貢獻穩定租金收入之租戶, 或出售投資物業以獲取有盈利之資本增值。

Unlawful & Unauthorized Transfer of Saipan Leasehold Interest

During the audit exercise for the year ended 31 December 2022 and its effort to value the Property for audit of its financial results for the year ended 31 December 2022, the Company has discovered that the leasehold interest of the Property was assigned by its indirect subsidiary Keen State Global (CNMI), LLC (“**Keen State Global Saipan**”) to AC Pacific Development, LLC and Katarina Saipan 1, LLC pursuant to an Lease assignment dated 28 August 2022, being recorded and executed under File No:22-1362 at Commonwealth Recorder’s, Saipan (“**Lease Assignment**”) without any knowledge and authority of Zhong Ji, the ultimate holding company of Keen State Global Saipan.

On March 2023, the Company conduct internal enquiries including with ex-company internal legal counsel and ex-Chairman whom remained until end of March 2023 as the sole director of Keen State Global Limited BVI, parent holding of Keen State Global Saipan. All these internal enquiries confirmed none of Company staffs or directors or ex-directors have effectuated any changes to this unlawful and unauthorized assignment of leasehold interest. At same times, Hong Kong and Saipan law firm were engaged in conduct extensive company and property search on Keen State Global Saipan, has revealed and reported in conclusion: (i) without meeting filed by Keen State Global Saipan with Department of Commerce on 15 August 2022 removal of ZHENG Dong Ting as director of Keen State Global and appointed Mr. CHI Howyo as new director; whereby the said ZHENG Dong Ting was signing as the director of Sole member, Keen State Global BVI, such action and consent was unlawful and unauthorized (“**First Forged Consent**”) because Mr ZHENG was not sole director of sole member Keen State Global Limited BVI and has no authority to appoint Mr CHI Howyo as director of Keen State Global Saipan to execute any sale. (ii) without meeting filed by Keen State Global Saipan with Department of Commerce on 15 August 2022, by Mr CHI in connection with the sale of its interest in the Property. (“**Second Forged Consent**”). This CHI Howyo purported to signed on behalf of the sole member of Keen State Global Saipan. Yet, in the signature section the sole member is referred to as “**Keen State Global (CNMI) LLC**” and the said Howyo CHI was signing on behalf of the sole member.

非法及未經授權轉讓塞班島租賃權益

為審核本公司截至二零二二年十二月三十一日止年度的財務業績，於截至二零二二年十二月三十一日止年度進行審核工作及為該物業估值時，本公司發現該物業的租賃權益由其間接子公司Keen State Global (CNMI)、LLC（「**Keen State Global Saipan**」）轉讓予AC Pacific Development, LLC及Katarina Saipan 1, LLC，而轉讓乃根據日期為二零二二年八月二十八日的租賃轉讓進行，並於塞班島聯邦登記處（Commonwealth Recorder’s）以檔號22-1362記錄及簽立（「**租賃轉讓**」），惟Keen State Global Saipan的最終控股公司中基並不知情，亦無授權。

於二零二三年三月，本公司進行內部調查，包括向前公司內部法律顧問及前主席查詢，而前主席於二零二三年三月底前仍是Keen State Global Limited BVI（Keen State Global Saipan的母公司）的唯一董事。所有此等內部調查確定，本公司員工或董事或前董事均沒有對此次非法及未經授權的租賃權益轉讓作出任何修改。同時，香港及塞班島的律師事務所對Keen State Global Saipan進行廣泛的公司及財產調查，發現並報告了以下情況：(i)Keen State Global Saipan於二零二二年八月十五日在未經開會的情況下，向商務部備檔，罷免ZHENG Dong Ting作為Keen State Global的董事職務，並任命CHI Howyo先生為新董事；據此，上述ZHENG Dong Ting被簽署成為Keen State Global BVI唯一成員的董事，此等行為及同意屬非法及未經授權（「**第一份偽造同意書**」），因為ZHENG先生不是Keen State Global Limited BVI唯一成員的唯一董事，並且無權任命CHI Howyo先生為Keen State Global Saipan的董事以執行任何銷售。(ii)Keen State Global Saipan於二零二二年八月十五日在未經開會的情況下，向商務部備檔案，出售其於該物業的權益（「**第二份偽造的同意書**」）。該CHI Howyo聲稱是代表Keen State Global Saipan的唯一成員簽署。然而，在簽名部分，唯一的成員被稱為「**Keen State Global (CNMI) LLC**」，該CHI Howyo乃代表唯一成員簽名。

Management Discussion and Analysis

管理層討論及分析

The said ZHENG Dong Ting and Howyo CHI have never been known to ZhongJi and other members of the subsidiaries of ZhongJi. Such Lease Assignment was therefore a document forged by the alleged director of Keen State Global Saipan, who was never lawfully and properly appointed as director of Keen State Global Saipan. The First Forged Consent and the Second Consent are also forged as the Signatory on behalf of Keen State Global BVI has no capacity to act for Keen State Global BVI, thereby this transfer was unlawful and unauthorized transaction.

Now, the Company has authorized the Saipan law firm commence legal actions for invalidate this forged Lease Assignment, recover possession of leasehold interest, trace the consideration provided by the assignees under the Lease Assignment; rectify the record of Keen State Global Saipan filed with Department of Commerce; and report the case on behalf of ZhongJi to the Police of Saipan or other appropriate authority.

FINANCIAL REVIEW

Liquidity and Financial Resources

As at 30 June 2023, the Group had recorded net current assets of approximately HK\$231,394,000 (31 December 2022: HK\$246,217,000); and cash and bank balances of approximately HK\$58,733,000 (31 December 2022: HK\$60,069,000). The Group did not enter into any financial instruments for hedging purpose.

Capital Structure

There was an increase to the authorised and issued share capital of the Company for the six months ended 30 June 2023. As at 30 June 2023, the total number of the issued ordinary shares with the par value of HK\$0.001 each was 4,554,412,915 (31 December 2022: 4,257,112,915).

中基及中基附屬公司的其他成員從不知悉前述 ZHENG Dong Ting及Howyo CHI。因此，該租賃轉讓乃指稱的Keen State Global Saipan公司董事偽造的文件，該董事從未被合法及妥善地獲委任為Keen State Global Saipan公司的董事。第一份偽造同意書及第二份同意書也屬偽造，因為代表Keen State Global BVI的簽署人並無資格代表Keen State Global BVI行事，因此此次轉讓屬非法及未經授權的交易。

如今，本公司已經授權塞班島律師事務所開始採取法律行動，使此項偽造的租賃轉讓無效，收回租賃權益的擁有權，追蹤受讓人在租賃轉讓中提供的代價；糾正塞班島Keen State Global Saipan在商務部的記錄；並代表中基公司向塞班島警方或其他適當的機構報告此案。

財務回顧

流動資金及財務資源

於二零二三年六月三十日，本集團錄得流動資產淨值約231,394,000港元(二零二二年十二月三十一日：246,217,000港元)；以及現金及銀行結餘約58,733,000港元(二零二二年十二月三十一日：60,069,000港元)。本集團並無訂立任何金融工具作對沖用途。

資本結構

於截至二零二三年六月三十日止六個月，本公司之法定及已發行股本增加。於二零二三年六月三十日，每股面值0.001港元之已發行普通股總數為4,554,412,915股(二零二二年十二月三十一日：4,257,112,915股)。

Significant Investment, Acquisition and Disposal

Save for disclosed elsewhere in this announcement, there was no significant investment, acquisition or disposal of subsidiaries and associated companies that should be notified to the shareholders of the Company (the “Shareholders”) for the six months ended 30 June 2023 incurred.

Segment Information

Details of segment information of the Group for the six months ended 30 June 2023 are set out in note 4 to the condensed consolidated financial statements.

Employees and Remuneration Policy

As at 30 June 2023, the employees of the Group were mainly stationed in Hong Kong and the PRC. In-house training programs were provided for its employees to enhance their skills and job knowledge. The management of the Company would continue to foster close co-operation among the employees.

The remuneration policies of the Company aim at ensuring that remuneration levels are appropriate and in line with the Company’s target, mission and business performance. To do so, the Company considers various relevant factors such as the remuneration levels of its market competitors, market practices, job duties, responsibilities and scope, financial and non-financial performance, as well as the suitability of performance-based remuneration arrangements.

Details of Charges on Assets

As at 30 June 2023, the Group did not pledge any assets to banks or other financial institutions (31 December 2022: Nil).

重大投資、收購及出售

除本報告其他部分所披露者外，截至二零二三年六月三十日止六個月概無進行應知會本公司股東（「股東」）之重大投資以及關於附屬公司及聯營公司之收購或出售。

分部資料

本集團截至二零二三年六月三十日止六個月之分部資料詳情載於簡明綜合財務報表附註4。

僱員及薪酬政策

於二零二三年六月三十日，本集團僱員主要駐於香港及中國。本集團為僱員提供內部培訓計劃，以增進彼等之技能及工作知識。本公司管理層將繼續與僱員維持緊密合作關係。

本公司之薪酬政策旨在確保薪酬水平恰當，並與本公司制定之目標、使命及業務表現一致。為此，本公司考慮多項相關因素，例如市場競爭對手之薪酬水平、市場慣例、工作職務、職責及範圍、財務及非財務表現，以及與工作表現掛鈎之薪酬安排之可取性。

資產押記詳情

於二零二三年六月三十日，本集團並無向銀行或其他財務機構質押任何資產（二零二二年十二月三十一日：無）。

Future Plans for Material Investment or Capital Assets

It is the Group's corporate mission to continue to explore ways to improve its financial performance, to diversify its operations into new and more profitable businesses and to broaden the sources of revenue within acceptable risk level. Hence, the Company does not rule out the possibility of investing in or changing to other profitable business as long as it is in the interest of the Company and the Shareholders as a whole. Also, as part of its routine exercise, the Company reviews the performance of its existing investment portfolio and evaluates the investment potentials of other investment opportunities available to the Company from time to time. Subject to the results of such reviews, the Company may make suitable investment decisions according to the then circumstance and information available which may involve the disposal of the whole or part of its existing investment portfolio and/or change of the asset allocation of its investment portfolio and/or expanding its investment portfolio with a view of realising and/or optimising the expected return and minimising the risks. Meanwhile, the Company does not preclude the possibility that the Company may implement debt and/or equity fund raising plan(s) to satisfy the financing needs arising out of any business development of the Group as well as to improve its financial position in the event that suitable fund raising opportunities arise, as the Company has from time to time been approached by investors for potential investment projects.

Save as disclosed elsewhere in this report, as at the date of this report, the Company had not entered into any agreement, arrangement, understanding, intention or negotiation that should be disclosed pursuant to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules") and the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO").

Treasury Policy

The Group has adopted a treasury policy on 24 May 2011 in relation to the Group's investment in securities of other listed companies on the Stock Exchange. The objective of the policy is to enable the Group to control and govern the possible future securities investments (if any, which may or may not occur).

重大投資或資本資產之未來計劃

本集團之企業使命為繼續尋求方法提升財務表現，多元化發展業務至盈利能力更高之新行業，並在可承受風險水平下擴闊收益來源。因此，在符合本公司及股東整體利益之情況下，本公司不排除可能投資於或改為從事其他有利可圖之業務。此外，作為日常操作一部分，本公司不時檢討現有投資組合之表現及評估本公司所發掘其他投資機會之投資潛力。基於有關檢討結果，本公司可能因應當時情況及可取得之資料作出適當投資決定，當中可能涉及全部或局部出售現有投資組合及／或更改投資組合之資產分配及／或擴闊投資組合，以變現及／或改善預期回報及盡量減低風險。與此同時，由於投資者不時就潛在投資項目與本公司接洽，故本公司不排除於合適集資機會出現時落實進行債務及／或股本集資計劃，以應付本集團任何業務發展所產生之融資需要及改善財務狀況。

除本報告其他部分所披露者外，於本報告日期，本公司並無訂立任何根據聯交所證券上市規則（「上市規則」）及香港法例第571章證券及期貨條例（「證券及期貨條例」）應披露之協議、安排、諒解、意向或商談。

理財政策

本集團於二零一一年五月二十四日採納一項有關本集團投資於其他聯交所上市公司證券之理財政策，旨在讓本集團得以控制及規管可能於未來進行之證券投資（如有，可能會亦可能不會發生）。

Working Capital and Gearing Ratio

The gearing ratio of the Group as at 30 June 2023 (defined as the Group's total interest-bearing liabilities divided by the Group's total equity) was approximately 2.1% (31 December 2022: 2.4%).

Foreign Exchange Exposures

Business transactions of the Group are mainly denominated in Hong Kong dollars and Renminbi. The Group has not implemented any foreign currency hedging policy at the moment. However, in view of the fluctuation of Renminbi in recent years, continuous monitoring on the foreign exchange exposure is carried out and the management will consider hedging the foreign exchange exposure if it has material impact on the Group.

Capital Commitment

As at 30 June 2023, the Group did not have any capital commitment (31 December 2022: Nil).

Contingent Liability

As at 30 June 2023, the Group had no material contingent liability (31 December 2022: Nil).

EVENTS AFTER THE REPORTING PERIOD

Please refer to Notes to the accounts 25, Events After The Reporting Period.

營運資金及資產負債比率

於二零二三年六月三十日，本集團的資產負債比率(界定為本集團計息負債總額除以本集團權益總額)約為2.1%(二零二二年十二月三十一日：2.4%)。

外匯風險

本集團之業務交易主要以港元及人民幣計值。本集團現時並無實行任何外幣對沖政策。然而，鑑於人民幣近年波動，管理層會持續監察外匯風險，並於有關風險對本集團造成重大影響之情況下考慮進行對沖。

資本承擔

於二零二三年六月三十日，本集團並無任何資本承擔(二零二二年十二月三十一日：無)。

或然負債

於二零二三年六月三十日，本集團並無重大或然負債(二零二二年十二月三十一日：無)。

報告期後事項

請參閱會計附註25報告期後事項。

Other Information

其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATIONS

As at 30 June 2023, the interests and short positions of the Directors, the chief executive of the Company nor their close associates (as defined in the Listing Rules) had any interests or short positions in the shares of the Company, underlying shares and debentures of the Company or any associated corporations (within the meaning of Part XV of the SFO) which (a) were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which any such Directors or the chief executive of the Company is taken or deemed to have under such provisions of the SFO); or (b) were required to be recorded in the register required to be kept by the Company, pursuant to Section 352 of the SFO; or (c) were required to be notified to the Company or the Stock Exchange, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing rules, were as follows:

董事及最高行政人員於本公司或任何相聯法團之股份、相關股份及債券之權益及淡倉

於二零二三年六月三十日，董事、本公司最高行政人員或彼等之緊密聯繫人（定義見上市規則）於本公司股份、本公司或任何相聯法團（定義見證券及期貨條例第XV部）相關股份及債券中擁有(a)須根據證券及期貨條例第XV部第7及8分部通知本公司及聯交所之權益及淡倉（包括任何該等本公司董事或最高行政人員根據證券及期貨條例有關條文視為或當作擁有之權益或淡倉）；或(b)須根據證券及期貨條例第352條記入本公司須存置之登記冊內之權益及淡倉；或(c)須根據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通知本公司或聯交所之權益及淡倉如下：

Name of Director	Capacity	Number of Shares held in long position (L)/short position (S)	Number of underlying Shares held in long position (L)/short position (S)	Total number of Shares in long position (L)/short position (S)	Percentage (Note 2)
董事姓名	身份	所持股份屬好倉(L)/短倉(S)數目	所持相關股份屬好倉(L)/短倉(S)數目	屬好倉(L)/短倉(S)的股份總數	百分比(附註2)
Mr. YAN Li (Note 1)	Beneficial owner and interest of controlled corporation	491,435,175 (L)	9,200,000,000 (L) 9,200,000,000 (S)	9,691,435,175 (L) 9,200,000,000 (S)	212.79% (L) 202.00% (S)
閻立先生(附註1)	實益擁有人及受控制公司權益				
Ms. CAO XIE Qiong	Interest of spouse	46,600,000 (L)	-	46,600,000 (L)	1.02% (L)
曹衆女士	配偶權益				
Mr. LI Xiaoshuang (Note 3)	Beneficial owner	-	38,680,000 (L)	38,680,000 (L)	0.85% (L)
李小雙先生(附註3)	實益擁有人				

Notes:

- Mr. Yan Li held 491,435,175 shares and through his wholly and beneficially owned company, 90.76% shareholding interest in Zhong Ji 1 International Medical Group (Hong Kong) Limited, which in turn holds convertible notes issued by the Company in a principal amount of HK\$1,840,000,000, the conversion rights of which, if exercised in full, are convertible into 9,200,000,000 shares of the Company.
- This represented the approximate percentage of the total number of issued Shares as at 30 June 2023.
- Mr. Li Xiaoshuang held 38,680,000 share options of the Company entitling him to subscribe for 38,680,000 shares.

附註：

- 閻立先生持有491,435,175股股份及透過其全資實益擁有之公司持有香港中基1號國際醫療集團有限公司90.76%股權權益，而香港中基1號國際醫療集團有限公司持有本公司所發行本金額為1,840,000,000港元之可換股票據，倘全面行使相關兌換權，則可兌換為9,200,000,000股本公司股份。
- 此相當於二零二三年六月三十日之已發行股份總數之概約百分比。
- 李小雙先生持有38,680,000份本公司購股權，賦予其認購38,680,000股股份的權利。

Save as disclosed above, as at 30 June 2023, none of the Directors or chief executive of the Company and/or their respective close associates had any interests or short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO).

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2023, so far as being known to the Directors or chief executive of the Company, the interests and short positions of the substantial Shareholders or other persons (other than the Directors or chief executive of the Company) in the Shares and underlying Shares which have been disclosed to the Company pursuant to the provisions of Divisions 2 and 3 of Part XV of the SFO and have been recorded in the register required to be kept by the Company pursuant to section 336 of the SFO were as follows:

Long/short position in ordinary shares of the Company:

除上文所披露者外，於二零二三年六月三十日，概無本公司董事或最高行政人員及／或彼等各自之緊密聯繫人於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之任何股份、相關股份及債券中擁有任何權益或淡倉。

主要股東於股份、相關股份及債券之權益

於二零二三年六月三十日，就本公司董事或最高行政人員所知，主要股東或其他人士（本公司董事或最高行政人員除外）於股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部之條文已向本公司披露及已記入根據證券及期貨條例第336條本公司須存置之登記冊之權益及淡倉如下：

於本公司普通股之好倉／淡倉：

Name	Capacity	Number of			Approximate percentage of issued share capital of the Company (Note 1) 佔本公司已發行股本之概約百分比 (附註1)
		Number of Shares held in long position (L)/short position (S)	underlying Shares entitled in long position (L)/short position (S)	Total number of Shares in long position (L)/short position (S)	
名稱／姓名	身份	所持好倉(L)／淡倉(S)股份數目	所享有好倉(L)／淡倉(S)相關股份數目	好倉(L)／淡倉(S)股份總數	
Harmony Delight Holdings Limited ("Harmony Delight") (Notes 2 and 3) 愉和控股有限公司(「愉和」)(附註2及3)	Beneficial owner Person having a security interest in shares 實益擁有人 擁有股份抵押權益之人士	-	1,100,000,000 (L) 9,200,000,000 (L)	1,100,000,000 (L) 9,200,000,000 (L)	226.15% (L)
Ma Hongyi (Note 4) 馬宏義(附註4)	Beneficial owner Interest of controlled corporation 實益擁有人 受控制公司權益	-	100,000,000 (L) 10,300,000,000 (L)	100,000,000 (L) 10,300,000,000 (L)	228.35% (L)

Other Information

其他資料

Name	Capacity	Number of		Total number of Shares in long position (L)/short position (S)	Approximate percentage of issued share capital of the Company (Note 1)
		Number of Shares held in long position (L)/short position (S)	underlying Shares entitled in long position (L)/short position (S)		
名稱/姓名	身份	所持 好倉(L)/淡倉(S) 股份數目	所享有 好倉(L)/淡倉(S) 相關股份數目	好倉(L)/淡倉(S) 股份總數	佔本公司 已發行股本之 概約百分比 (附註1)
Zhong Ji 1 International Medical Group (Hong Kong) Limited ("Zhong Ji 1") (Notes 3 and 5)	Beneficial owner	-	9,200,000,000 (L)	9,200,000,000 (L)	202.00% (L)
香港中基1號國際醫療集團有限公司 (「中基1號」)(附註3及5)	實益擁有人	-	9,200,000,000 (S)	9,200,000,000 (S)	202.00% (S)
China International Osteoarticular Medical Group Limited (Note 6)	Interest of controlled corporation	-	9,200,000,000 (L)	9,200,000,000 (L)	202.00% (L)
China International Osteoarticular Medical Group Limited (附註6)	受控制公司權益	-	9,200,000,000 (S)	9,200,000,000 (S)	202.00% (S)
Batani Pap Mdharam	Beneficial owner	505,300,000 (L)	-	505,300,000 (L)	11.09% (L)
Batani Pap Mdharam	實益擁有人				
Chainrai Balram	Beneficial owner	500,000,000 (L)	-	500,000,000 (L)	10.98% (L)
Chainrai Balram	實益擁有人				
So Hoi Wing, Jackson	Beneficial owner	300,000,000 (L)	-	300,000,000 (L)	6.59% (L)
蘇凱榮	實益擁有人				

Notes:

附註:

- Based on a total of 4,554,412,915 Shares in issue as at 30 June 2023.
 - Harmony Delight held convertible notes with conversion price of HK\$0.2 per Share issued by the Company (the "Convertible Notes") in the principal amount of HK\$220,000,000.
 - On 5 November 2020, a mortgage was entered into between Zhong Ji 1 as mortgagor and Harmony Delight as mortgagee in respect of the Convertible Notes in the principal amount of HK\$1,840,000,000.
 - Harmony Delight was wholly owned by Mr. Ma Hongyi.
 - Zhong Ji 1 held the Convertible Notes in the principal amount of HK\$1,840,000,000.
 - Zhong Ji 1 was 90.76% owned by China International Osteoarticular Medical Group Limited, which in turn wholly owned by Mr. Yan Li.
- 以於二零二三年六月三十日之合共4,554,412,915股已發行股份為基礎。
 - 愉和持有本公司所發行本金額為220,000,000港元之可換股票據，兌換價為每股股份0.2港元（「可換股票據」）。
 - 於二零二零年十一月五日，中基1號（作為按揭人）與愉和（作為承按人）就本金額為1,840,000,000港元之可換股票據訂立一項按揭。
 - 愉和由馬宏義先生全資擁有。
 - 中基1號持有本金額為1,840,000,000港元之可換股票據。
 - 中基1號由China International Osteoarticular Medical Group Limited擁有90.76%權益，而China International Osteoarticular Medical Group Limited由閻立先生全資擁有。

Save as disclosed above, as at 30 June 2023, the Company had not been notified of any other interests or short positions in the shares and underlying shares 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 recorded in the register kept by the Company pursuant to Section 336 of the SFO.

SHARE OPTIONS

The Company adopted the share option scheme (the “**Share Option Scheme**”) pursuant to an ordinary resolution passed on 12 June 2012 (the “**Adoption Date**”). The purpose of the Share Option Scheme is to provide incentives to the grantee, including employee, officer, agent, consultant or representative of the Group (including any executive or non-executive director of any member of the Group), to contribute to the Group and to enable the Group to recruit high-calibre employees and attract resources that are valuable to the Group. The Share Option Scheme shall be valid and effective for a period of ten years commencing from the Adoption Date and will expire on 11 June 2022.

Following the expiration of the Share Option Scheme, the Shareholders approved the adoption of a new share option scheme of the Company (the “**New Share Option Scheme**”) at the annual general meeting of the Company held on 29th July, 2022, the New Share Option Scheme was set up for the primary purpose to enable the Group to motivate the participants of the New Share Option Scheme to utilise their performance and efficiency for the benefit of the Group and to attract and retain or otherwise maintain an ongoing relationship with the participants whose contributions are or will be beneficial to the long term growth of the Group, it is important that the Group should be permitted to provide them, where appropriate, with an incentive by offering them an opportunity to obtain an ownership interest in the Company and to reward them for contributing to the success of the business of the Group. The New Share Option Scheme will expire on 29th July, 2032. For details, please refer to the circular of the Company dated 28 June 2022.

除上文所披露者外，於二零二三年六月三十日，本公司並無獲任何人士知會於本公司股份及相關股份中擁有須根據證券及期貨條例第XV部第2及3分部向本公司披露，或本公司根據證券及期貨條例第336條規定存置之登記冊所記錄之任何其他權益或淡倉。

購股權

本公司根據於二零一二年六月十二日（「採納日期」）通過之普通決議案採納購股權計劃（「購股權計劃」）。購股權計劃旨在向承授人（包括本集團之僱員、高級職員、代理、顧問或代表（包括本集團任何成員公司之執行或非執行董事））提供貢獻本集團之獎勵，並讓本集團可招募對本集團有價值之高質素僱員及吸納資源。購股權計劃於自採納日期起計十年內有效及生效，並將於二零二二年六月十一日屆滿。

隨著購股權計劃屆滿後，於本公司於二零二二年七月二十九日召開的股東周年大會，股東同意採納公司的一份新購股權計劃（「新購股權計劃」）。設立新購股權計劃的主要目的是使得本集團能夠激勵新購股權計劃的參與者利用其表現及效率為本集團謀利，並吸引和保留或以其他方式維持與能夠或將為本集團長期發展做出有益貢獻的參與者的關係。對本集團而言，被允許於適當情況下向其提供激勵至關重要，即通過為其提供獲得公司所有權權益的機會，獎勵其對公司的業務成功做出的貢獻。新購股權計劃將於二零三二年七月二十九日屆滿。詳情請參閱本公司日期為二零二二年六月二十八日的通函。

Other Information

其他資料

At the annual general meeting held on 2 June 2017, the Shareholders duly approved the existing scheme mandate limit under the Share Option Scheme be refreshed and renewed provided that the total number of shares of the Company which may be allotted and issued pursuant to the grant or exercises of the options under the Share Option Scheme (excluding options previously granted, outstanding, cancelled, lapsed or exercised under the Share Option Scheme) shall not exceed 10% of the shares of the Company in issue as at 2 June 2017, that is 387,010,265 shares of the Company. The Directors are authorised, subject to compliance with the Listing Rules, to grant options under the Share Option Scheme up to the refreshed limit and to exercise all the powers of the Company to allot, issue and deal with shares of the Company pursuant to the exercise of such options granted under the Share Option Scheme. Share options granted should be accepted within 28 days after the date of grant, upon payment of HK\$1 per each grant of the share options. The subscription price will be a price determined by the Board and at least the highest of: (a) the closing price of the shares as stated in the Stock Exchange's daily quotations sheets on the date of grant of the option, which must be a business day; (b) the average closing price of the shares as stated in the Stock Exchange's daily quotation sheets for the five business days immediately preceding the date of grant of the option; and (c) the nominal value of the shares. The total number of shares which may be issued upon exercise of options must not exceed 30% of the number of shares in issue from time to time. No options may be granted if such grant would result in the 30% limit being exceeded. Details were shown in the circular of the Company dated 28 April 2017.

於二零一七年六月二日舉行之股東周年大會上，股東正式批准更新及重訂有關購股權計劃之現有計劃授權上限，惟因根據購股權計劃授出購股權或因購股權獲行使（不包括根據購股權計劃先前已授出、未行使、已註銷、已失效或已行使之購股權）而可能配發及發行之本公司股份總數不得超過二零一七年六月二日本公司已發行股份之10%（即387,010,265股本公司股份）。董事獲授權在遵守上市規則之前提下，根據購股權計劃授出數目最高達更新上限之購股權，並行使本公司一切權力以因根據購股權計劃所授出之購股權獲行使而配發、發行及處理本公司股份。所授出之購股權應於授出日期後28天內，就每次授出購股權支付1港元而予以接納。認購價將為董事會釐定之價格，並最少為下列三者中之最高者：(a)於購股權授出日期（必須為營業日）聯交所每日報價表所列股份之收市價；(b)於緊接購股權授出日期前五個營業日聯交所每日報價表所列股份之平均收市價；及(c)股份面值。因購股權獲行使而可能發行之股份總數，不得超過不時已發行股份數目之30%。倘授出購股權將導致超過該30%限額，則不得授出任何購股權。詳情載於本公司日期為二零一七年四月二十八日之通函內。

The maximum number of shares of the Company (issued and to be issued) upon exercise of the share options granted under the Share Option Scheme and any other share option schemes of the Company (including options exercised, cancelled or outstanding) to each eligible person in any 12-month period shall not exceed 1% of the total number of shares of the Company in issue unless approval of the Shareholders is obtained. Any grant of share options to a Director, the chief executive of the Company, substantial Shareholder, or Controlling Shareholder or any of their respective associates (as defined in the Listing Rules), is subject to approval by the independent non-executive Directors (excluding independent non-executive Director who is the grantee of the share options). In addition, where the Board proposes to grant any share options to a substantial Shareholder or an independent non-executive Director or any of their respective associates, and such share options, if exercised in full, would result in the total number of shares of the Company issued and to be issued upon exercise of all the share options already granted and to be granted (including options exercised, cancelled and outstanding) to such person in the past 12-month period up to and including the date of grant in excess of 0.1% of the total number of shares of the Company in issue on the date of grant and with an aggregate value (based on the closing price of the shares of the Company on the date of grant) in excess of HK\$5,000,000, such further grant of share options is subject to the Shareholders' approval in general meeting.

除非已取得股東批准，否則因於任何12個月期間根據購股權計劃或本公司任何其他購股權計劃授予任何一名合資格人士之購股權(包括已行使、已註銷或未行使之購股權)獲行使而已發行及將予發行之本公司股份最高數目不得超過本公司已發行股份總數之1%。向本公司之董事、最高行政人員、主要股東、控股股東或彼等各自任何聯繫人(定義見上市規則)授出任何購股權均須經獨立非執行董事(不包括身為購股權承授人之獨立非執行董事)批准。此外，倘董事會建議向主要股東、獨立非執行董事或彼等各自任何聯繫人授出任何購股權，而有關購股權(如全數獲行使)將導致因於截至(並包括)授出日期止過去12個月期間已經及將會授予有關人士之所有購股權(包括已行使、已註銷及未行使之購股權)獲行使而已發行及將予發行之本公司股份總數超過本公司於授出日期已發行股份總數之0.1%，且總值(按本公司股份於授出日期之收市價計算)超過5,000,000港元，則進一步授出有關購股權須經股東於股東大會上批准。

Other Information

其他資料

On 31 December 2020, the Company granted an aggregate of 386,800,000 share options to ten (10) consultants of the Company (the “**Consultant(s)**”) (none of the grantees nor any of their respective associates (as defined in the Listing Rules) are Directors, chief executives or substantial shareholders (as defined in the Listing Rules) of the Company at the time of the grant of the share options) with an exercise price of HK\$0.400 per new share. Each Consultant is entitled 38,680,000 share options. The Board had set out performance targets for the Consultants as part of the conditions for grant of the Options. Such performance targets dictated that each of the consultants would create revenue for the Group of a certain amount within three years from the grant of the share options, which includes introducing clients, investors and potential business opportunities to the Company, recommending and advising on potential acquisition projects and assisting and advising in potential fund raising activities. To the best knowledge of the Directors, the duties of the Consultants are as follows:

- (1) Consultant A — introduce partners and investors to the Company
- (2) Consultant B — provide financial advice and strategic business strategies to the Company
- (3) Consultant C — introduce clients to the Company
- (4) Consultant D — introduce clients to the Company
- (5) Consultant E — introduce clients to the Company
- (6) Consultant F — introduce clients to the Company
- (7) Consultant G — introduce clients and investors to the Company
- (8) Consultant H — introduce clients to the Company
- (9) Consultant I — introduce clients to the Company
- (10) Mr. Li Xiaoshuang: introduce clients to the Company

於二零二零年十二月三十一日，本公司向十(10)名本公司顧問(「顧問」)(概無承授人或任何彼等各自之聯繫人(定義見上市規則)於授出購股權之時為本公司董事、最高行政人員或主要股東(定義見上市規則))授出合共386,800,000份購股權，行使價為每股新股0.400港元。每名顧問有權獲得38,680,000份購股權。董事會已為顧問設定表現目標，作為授予購股權的部分條件。該表現目標要求每位顧問於授予購股權後三年內為本集團創造一定金額的收益，包括為本公司轉介客戶、投資者及潛在的商機，為潛在的收購項目出謀劃策，以及為潛在的集資活動提供協助及建議。據董事所深知，各顧問的職責如下：

- (1) 顧問A — 向本公司轉介合作夥伴及投資者
- (2) 顧問B — 向本公司提供財務諮詢及戰略業務策略
- (3) 顧問C — 向本公司轉介客戶
- (4) 顧問D — 向本公司轉介客戶
- (5) 顧問E — 向本公司轉介客戶
- (6) 顧問F — 向本公司轉介客戶
- (7) 顧問G — 向本公司轉介客戶及投資者
- (8) 顧問H — 向本公司轉介客戶
- (9) 顧問I — 向本公司轉介客戶
- (10) 李小雙先生：向本公司轉介客戶

To the best of the Directors' knowledge, information and belief having made all reasonable enquiries, save for Mr. Li Xiaoshuang, who was an independent third party at the time of the grant of the share options, and subsequently resigned as consultant and was appointed as an executive Director on 30 August 2021, all the remaining consultants are independent third parties of the Company. None of the Consultants holds share options entitling them to subscribe for Shares exceeding 1% of the total issued Shares of the Company as at the date of grant. The period during which these share options can be exercised is from 31 December 2023 to 30 December 2030.

據董事作出一切合理查詢後所深知、全悉及確信，除李小雙先生（於授出購股權時為獨立第三方，其後於二零二一年八月三十日辭任顧問並獲委任為執行董事）外，其餘所有顧問均為本公司的獨立第三方。概無顧問藉所持有的購股權而可認購的股份數目，超過本公司於授予日期已發行股份總數的1%。該等購股權可於二零二三年十二月三十一日至二零三零年十二月三十日期間行使。

Movements of the aforesaid share options during the period were as follows:

上述購股權於期內的變動如下：

Category	Number of share options 購股權數量				Outstanding as at 30 June 2023 於二零二三年 六月三十日 尚未行使
	Outstanding as at 1 January 2023 於二零二三年 一月一日 尚未行使	Granted during the period 期內授出	Exercised during the period 期內行使	Cancelled/lapsed during the period 期內註銷/失效	

Director – LI Xiaoshuang 董事 – 李小雙	38,680,000	-	-	-	38,680,000
--------------------------------------	------------	---	---	---	------------

Save as disclosed above, there were no share options granted, exercised, cancelled or lapsed under the Share Option Scheme during six months ended 30 June 2023.

除上文所披露者外，截至二零二三年六月三十日止六個月，購股權計劃下的購股權並無授出、註銷或失效。

SHARE AWARD SCHEME

The Company adopted the share award scheme (the “**Share Award Scheme**”) on 18 May 2021. The purpose and the objective of the scheme are to recognise the contributions of certain participants to the development and growth of the Group and to provide them with incentives in order to retain them for the continual operation and development and to attract suitable personnel for further development of the Group.

The Company may from time to time, allot and issue new shares in the share capital of the Company to the trustee as directed by the Board and/or share award committee, which shall constitute part of the trust fund, for the grant of restricted shares to selected participant(s) as set out in the rules of the Share Award Scheme and the trust deed. The Board shall not make any further award which will result in the aggregated number of restricted shares granted pursuant to the Share Award Scheme (excluding restricted shares that have been forfeited in accordance with the Share Award Scheme) exceeding 10% of the issued share capital of the Company as at 18 May 2021, that is 387,010,265 shares of the Company.

No shares were awarded under the Share Award Scheme of the Company during the six months ended 30 June 2023.

PLACING OF NEW SHARES UNDER GENERAL MANDATE

On 2 May 2023, the Company successfully completed a share placing for an aggregate for 297,300,000 new shares at a placing price of HK\$0.049 per share through Cheer Union Securities Limited as the placing agent (the “**Placing**”). The 297,300,000 placing shares represent (i) approximately 6.98% of the aggregated number of the Company’s issued shares immediately before the completion; and (ii) approximately 6.53% of the aggregated number of the Company’s issued shares as enlarged by the allotment and issue of the 297,300,000 placing shares immediately upon the Completion. The gross proceeds from the placing was approximately HK\$14,567,700, the net proceeds was approximately HK\$14,016,352 and HK\$13,719,352 was recognised at share premium. Details of the placement are set out in the Company’s announcements dated and 20 April 2023 and 2 May 2023.

股份獎勵計劃

本公司於二零二一年五月十八日採納股份獎勵計劃(「**股份獎勵計劃**」)。該計劃的目的及目標旨在表揚若干參與者對本集團的發展及增長所作出的貢獻，並向彼等提供獎勵，以挽留彼等繼續營運及發展，並吸納合適的人員促進本集團的進一步發展。

本公司可不時配發及發行本公司股本中的新股份予董事會及／或股份獎勵委員會指示的受托人，其構成信託基金的一部分，以授出受限制股份予股份獎勵計劃及信託契據規則所載的經選定參與者。董事會不得授出任何進一步獎勵，導致根據股份獎勵計劃授予的受限制股份的總數(不包括根據股份獎勵計劃被沒收的受限制股份)超過本公司於二零二一年五月十八日的已發行股本的10%(即387,010,265股本公司股份)。

截至二零二三年六月三十日止六個月，概無根據本公司的股份獎勵計劃授出任何股份。

根據一般授權配售新股份

於二零二三年五月二日，本公司成功透過配售代理滿好證券有限公司完成股份配售，涉及合共297,300,000股新股份，配售價為每股0.049港元(「**配售事項**」)。297,300,000股配售股份佔(i)緊接完成前本公司已發行股份總數約6.98%；及(ii)緊隨完成後經配發及發行297,300,000股配售股份擴大之本公司已發行股份總數約6.53%。配售所得款項總額約為14,567,700港元，所得款項淨額約為14,016,352港元，13,719,352港元已確認為股份溢價。配售事項之詳情載於本公司日期為二零二三年四月二十日及二零二三年五月二日之公告。

PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30 June 2023, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed shares.

CORPORATE GOVERNANCE

The Company has complied with the code provisions (the “**Code Provision(s)**”) set out in the Corporate Governance Code (the “**CG Code**”) contained in Appendix 14 to the Listing Rules during the six months ended 30 June 2023.

CODE OF CONDUCT REGARDING DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the terms contained in the Model Code for Security Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules as the Company's code of conduct for security transactions and dealing (the “**Model Code**”). All existing Directors, upon specific enquiry, have confirmed that they have complied with the Model Code during the six months ended 30 June 2023.

AUDIT COMMITTEE REVIEW

The audit committee of the Company (the “**Audit Committee**”) currently comprises of three independent non-executive Directors, Mr. Lee See Barry (the chairman of this committee), Mr. Wang Ning and Prof. Huang Cibo. The Audit Committee has adopted terms of reference which are in line with the CG Code.

The unaudited condensed consolidated results for the six months ended 30 June 2023 have been reviewed by the Audit Committee.

購買、出售或贖回股份

於截至二零二三年六月三十日止六個月，本公司或其任何附屬公司概無購買、出售或贖回任何本公司上市股份。

企業管治

於截至二零二三年六月三十日止六個月，本公司已遵守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（「**守則條文**」）。

董事進行證券交易之操守守則

本公司已採納上市規則附錄十中之上市發行人董事進行證券交易的標準守則所載之條款，作為本公司進行證券交易及買賣之操守守則（「**標準守則**」）。全體現任董事均於接受具體查詢後確認，彼等於截至二零二三年六月三十日止六個月已遵守標準守則。

審核委員會審閱

本公司審核委員會（「**審核委員會**」）目前由三名獨立非執行董事李思先生（委員會主席）、王寧先生及黃慈波教授組成。審核委員會已採納符合企業管治守則之職權範圍。

截至二零二三年六月三十日止六個月之未經審核簡明綜合業績已經由審核委員會審閱。

Other Information

其他資料

As at the date of this report, the Directors are:

Executive Directors

Mr. Yan Li (*Chairman*)
Mr. Yan Yifan
(*Chief Executive Officer*)
Mr. Li Xiaoshuang
Ms. Cao Xie Qiong

Non-executive Directors

Dr. He Yiwu
Mr. Lyu Changsheng

By order of the Board

Zhong Ji Longevity Science Group Limited

Yan Li

Chairman

Hong Kong, 23 August 2023

於本報告日期，董事如下：

執行董事

閻立先生(主席)
閻一帆先生
(*首席執行官*)
李小雙先生
曹衆女士

非執行董事

何亦武博士
呂長勝先生

獨立非執行董事

李思先生
王寧先生
黃慈波教授

承董事會命

中基長壽科學集團有限公司

主席

閻立

香港，二零二三年八月二十三日

Condensed Consolidated Statement of Profit or Loss

簡明綜合損益表

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

		Six months ended 30 June	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
	Notes 附註		
Revenue	4	29,911	33,054
Cost of sales		(3,424)	(3,946)
Gross profit		26,487	29,108
Other income and gains, net	5	19,197	172
Selling and distribution expenses		(11,959)	(1,258)
Administrative expenses		(26,937)	(21,467)
Finance costs	6	(1,476)	(221)
Share of results of joint ventures		-	(182)
PROFIT BEFORE TAX		5,312	6,152
Income tax (expense)/credit	8	(3,374)	285
PROFIT FOR THE PERIOD		1,938	6,437
Attributable to:			
Owners of the Company		1,782	6,273
Non-controlling interests		156	164
		1,938	6,437
EARNINGS PER SHARE			
ATTRIBUTABLE TO ORDINARY			
EQUITY HOLDERS OF THE			
COMPANY			
Basic and diluted	9	HK0.01 cents	HK0.04 cents
		0.01港仙	0.04港仙

Condensed Consolidated Statement of Comprehensive Income

簡明綜合全面收益報表

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

Six months ended 30 June

截至六月三十日止六個月

2023

2022

二零二三年

二零二二年

(Unaudited)

(Unaudited)

(未經審核)

(未經審核)

HK\$'000

HK\$'000

千港元

千港元

PROFIT FOR THE PERIOD	期內溢利	1,938	6,437
OTHER COMPREHENSIVE LOSS	其他全面虧損		
Items that may be reclassified to profit or loss in subsequent periods:	可於其後期間重新分類至損益之項目：		
Exchange differences on translation of foreign operations	換算海外業務時產生之匯兌差額	(78,027)	(15,307)
		(78,027)	(15,307)
Items that may not be reclassified to profit or loss in subsequent periods:	不會於其後期間重新分類至損益之項目：		
Changes in fair value of equity investments designated at fair value through other comprehensive loss	指定為按公平值透過其他全面虧損入賬之股本投資之公平值變動	(2,594)	(13,414)
		(2,594)	(13,414)
OTHER COMPREHENSIVE LOSS FOR THE PERIOD, NET OF TAX	期內其他全面虧損，經扣除稅項	(80,621)	(28,721)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	期內全面虧損總額	(78,683)	(22,284)
Total comprehensive loss for the period attributable to:	歸屬於以下人士的期內全面虧損總額：		
Owners of the Company	本公司擁有人	(77,226)	(21,825)
Non-controlling interests	非控股權益	(1,457)	(459)
		(78,683)	(22,284)

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況報表

30 June 2023
二零二三年六月三十日

			30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
		Notes 附註		
NON-CURRENT ASSETS				
	非流動資產			
Plant and equipment	廠房及設備	11	1,316	1,519
Investment properties	投資物業		23,984	24,411
Right-of-use assets	使用權資產	12	13,220	1,265
Interests in joint ventures	於合營企業之權益		78	80
Financial assets at fair value through other comprehensive income	按公平值透過其他全面 收益入賬之金融資產	13	7,082	9,859
Loan and interest receivables	應收貸款及利息	14	149,385	138,135
Total non-current assets	非流動資產總值		195,065	175,269
CURRENT ASSETS				
	流動資產			
Inventories	存貨		1,653	3,809
Loan and interest receivables	應收貸款及利息	14	28,739	34,154
Trade receivables	應收賬款	15	4,736	654
Deposits, prepayments and other receivables	按金、預付款項及其他應收 款項	16	205,499	183,983
Tax recoverable	可收回稅項		3,650	3,718
Amounts due from related companies	應收關聯公司款項	20	15,749	23,183
Cash and cash equivalents	現金及現金等價物		58,733	60,069
Total current assets	流動資產總值		318,759	309,570
CURRENT LIABILITIES				
	流動負債			
Trade payables	應付賬款	17	93	1,087
Other payables and accruals	其他應付款項及應計費用	18	27,298	11,311
Other borrowing	其他借貸	19	8,911	10,290
Lease liabilities	租賃負債		7,786	1,472
Amounts due to related companies	應付關聯公司款項	20	3,692	-
Contract liabilities	合約負債		19,599	23,662
Tax payable	應付稅項		19,986	15,531
Total current liabilities	流動負債總額		87,365	63,353

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況報表

30 June 2023

二零二三年六月三十日

		Notes 附註	30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
NET CURRENT ASSETS	流動資產淨值		231,394	246,217
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債		426,459	421,486
NON-CURRENT LIABILITIES	非流動負債			
Deferred tax liabilities	遞延稅項負債		623	637
Lease liabilities	租賃負債		6,585	-
Total non-current liabilities	非流動負債總額		7,208	637
NET ASSETS	資產淨值		419,251	420,849
EQUITY	權益			
Share capital	股本	21	4,554	4,257
Reserves	儲備		390,404	389,572
Equity attributable to owners of the Company	歸屬於本公司擁有人之權益		394,958	393,829
Non-controlling interests	非控股權益		24,293	27,020
Total equity	權益總額		419,251	420,849

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔											
		Share capital	Share premium account	Fair value reserve	Contributed surplus	PRC statutory reserve	Exchange fluctuation reserve	Share option reserve	Equity component of convertible notes	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價賬	公平值儲備	實繳盈餘	中國法定儲備	匯兌波動儲備	購股權儲備	可換股票據之權益部分	累計虧損	總計	非控股權益	權益總額
		HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'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	千港元
At 1 January 2023 (audited)	於二零二三年一月一日 (經審核)	4,257	951,820	(162,294)	277,102	25,021	(30,647)	72	1,755,856	(2,427,358)	393,829	27,020	420,849
Profit for the period (unaudited)	期內溢利(未經審核)	-	-	-	-	-	-	-	-	1,782	1,782	156	1,938
Other comprehensive income for the period (unaudited)	期內其他全面收益(未經審核)	-	-	(2,594)	-	-	(75,144)	-	-	-	(77,738)	(2,883)	(80,621)
Total comprehensive loss for the period (unaudited)	期內全面虧損總額(未經審核)	-	-	(2,594)	-	-	(75,144)	-	-	1,782	(75,956)	(2,727)	(78,683)
Transfer of fair value reserve upon disposal of financial assets at fair value through other comprehensive income	於出售按公平值透過其他全面收益入賬之金融資產時轉撥公平值儲備	-	-	(11,389)	-	-	-	-	-	11,389	-	-	-
Issue of shares	發行股份	297	14,271	-	-	-	-	-	-	-	14,568	-	14,568
Transfer	轉撥	-	-	-	-	185	62,332	-	-	-	62,517	-	62,517
At 30 June 2023 (unaudited)	於二零二三年六月三十日 (未經審核)	4,554	966,091*	(176,277)*	277,102*	25,206*	(43,459)*	72*	1,755,856*	(2,414,187)*	394,958	24,293	419,251

		Attributable to owners of the Company 本公司擁有人應佔											
		Share capital	Share premium account	Fair value reserve	Contributed surplus	PRC statutory reserve	Exchange fluctuation reserve	Share option reserve	Equity component of convertible notes	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價賬	公平值儲備	實繳盈餘	中國法定儲備	匯兌波動儲備	購股權儲備	可換股票據之權益部分	累計虧損	總計	非控股權益	權益總額
		HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'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	千港元
At 1 January 2022 (audited)	於二零二二年一月一日 (經審核)	3,870	932,470	(140,742)	277,102	25,021	5,188	72	1,755,856	(2,415,089)	443,748	26,970	470,718
Profit for the period (unaudited)	期內溢利(未經審核)	-	-	-	-	-	-	-	-	6,273	6,273	164	6,437
Other comprehensive income for the period (unaudited)	期內其他全面收益(未經審核)	-	-	(13,414)	-	-	(14,684)	-	-	-	(28,098)	(623)	(28,721)
Total comprehensive loss for the period (unaudited)	期內全面虧損總額(未經審核)	-	-	(13,414)	-	-	(14,684)	-	-	6,273	(21,825)	(459)	(22,284)
Transfer of fair value reserve upon disposal of financial assets at fair value through other comprehensive income	於出售按公平值透過其他全面收益入賬之金融資產時轉撥公平值儲備	-	-	3,280	-	-	-	-	-	(3,280)	-	-	-
At 30 June 2022 (unaudited)	於二零二二年六月三十日 (未經審核)	3,870	932,470*	(150,876)*	277,102*	25,021*	(9,496)*	72*	1,755,856*	(2,412,096)*	421,923	26,511	448,434

* These reserve accounts comprise the consolidated other reserves of HK\$390,404,000 (31 December 2022: HK\$389,572,000) in the condensed consolidated statement of financial position.

* 該等儲備賬包含簡明綜合財務狀況報表內之綜合其他儲備390,404,000港元(二零二二年十二月三十一日: 389,572,000港元)。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Net cash used in operating activities	經營活動動用之現金淨額	(15,849)	(2,862)
Cash flows from investing activities	投資活動之現金流量		
Bank interest received	已收銀行利息	12	3
Purchases of items of property, plant and equipment	購置物業、廠房及設備項目	-	(23)
Proceeds from disposal of financial assets at fair value through other comprehensive income	出售按公平值透過其他全面收益入賬之金融資產所得款項	-	11,003
Net cash generated from investing activities	投資活動產生之現金淨額	12	10,983

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

		Six months ended 30 June	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Cash flows from financing activities	融資活動之現金流量		
Principal and interest element of lease payments	租賃付款之本金及利息部分	(4,756)	(2,032)
Advance from a director	來自一名董事墊款	-	2,488
Issue of shares	發行股份	14,567	-
Net cash generated from financing activities	融資活動產生之現金淨額	9,811	456
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少)/增加淨額	(6,026)	8,577
Effect of foreign exchange rate changes	外幣匯率變動之影響	4,690	(14,380)
Cash and cash equivalents at beginning of period	期初之現金及現金等價物	60,069	19,437
Cash and cash equivalents at end of period	期末之現金及現金等價物	58,733	13,634
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	58,733	13,634

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

1. GENERAL INFORMATION

Zhong Ji Longevity Science Group Limited (the “**Company**”) is a limited liability company incorporated in Bermuda and its shares are listed on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The registered address of the Company is located at Victoria Place, 5th Floor, 31 Victoria Street, Hamilton HM10, Bermuda. The principal place of business of the Company was located at Suites 1901-03, 19/F, Sino Plaza, 255-257 Gloucester Road, Causeway Bay, Hong Kong.

During the period, the Group was involved in the following principal activities:

- Longevity science business
- Money lending and financial advisory business
- Securities and other investments
- Property investment

1. 一般資料

中基長壽科學集團有限公司(「**本公司**」)為於百慕達註冊成立之有限責任公司，其股份於香港聯合交易所有限公司(「**聯交所**」)上市。本公司之註冊地址為Victoria Place, 5th Floor, 31 Victoria Street, Hamilton HM10, Bermuda。本公司之主要營業地點位於香港銅鑼灣告士打道255-257號信和廣場19樓1901-03室。

本集團於期內從事以下主要業務：

- 長壽科學業務
- 借貸及金融諮詢業務
- 證券及其他投資
- 物業投資

2. BASIS OF PREPARATION

These 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 (the “HKICPA”) and the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

The condensed consolidated financial statements are presented in Hong Kong dollar (“HK\$”), which is the same as the functional currency of the Company.

3. PRINCIPAL ACCOUNTING POLICIES

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

Other than changes in accounting policies resulting from application of new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”), the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2023 are the same as those followed in the preparation of the Group’s annual financial statements for the year ended 31 December 2022.

2. 編製基準

本簡明綜合財務報表乃按照香港會計師公會（「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」及香港聯合交易所有限公司證券上市規則附錄十六的適用披露規定編製。

簡明綜合財務報表以港元（「港元」）呈列，與本公司的功能貨幣相同。

3. 主要會計政策

除以公平值（倘適用）計量的投資物業及若干金融工具外，簡明綜合財務報表乃按照歷史成本基準編製。

除應用香港財務報告準則（「香港財務報告準則」）的新訂及修訂本導致的會計政策變動外，編製截至二零二三年六月三十日止六個月的簡明綜合財務報表採用的會計政策及計算方法與編製本集團截至二零二二年十二月三十一日止年度的年度財務報表採用者貫徹一致。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

3. PRINCIPAL ACCOUNTING POLICIES (Continued)

Application of new and amendments to HKFRSs

In the current interim period, the Group has applied, for the first time, the following new and amendments to HKFRSs issued by the HKICPA which are mandatory effective for the annual period beginning on or after 1 January 2023 for the preparation of the Group's condensed consolidated financial statements:

Amendment to HKFRS 17	Insurance Contracts
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction

The application of the new and amendments to HKFRSs in the current period has had no material impact on the Group's financial performance and positions for the current and prior periods and on the disclosures set out in these condensed consolidated financial statements.

3. 主要會計政策 (續)

應用新訂及經修訂香港財務報告準則

於本中期期間，本集團已就編製本集團簡明綜合財務報表首次應用香港會計師公會所頒佈的下列香港財務報告準則的新訂及修訂本，該等準則於二零二三年一月一日或之後開始的年度期間強制生效：

香港財務報告準則第17號(修訂本)	保險合約
香港會計準則第1號及香港財務報告準則實踐指南第2號(修訂本)	會計政策的披露
香港會計準則第8號(修訂本)	會計估計的定義
香港會計準則第12號(修訂本)	產生自單一交易的資產及負債相關的遞延稅項

於本期間應用新訂及經修訂香港財務報告準則對本期間及過往期間本集團的財務業績及狀況以及該等簡明綜合財務報表中的披露並無重大影響。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月4. REVENUE AND SEGMENT INFORMATION
Disaggregation revenue information4. 收益及分部資料
收益拆分資料

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue from contract customer within the scope of HKFRS 15	香港財務報告準則第15號範圍內之來自客戶合約之收益		
Sales of health and medical products	銷售健康及醫療產品	2,351	14,680
Provision of diagnostic and medical test services	提供診斷及醫療測試服務	9,517	3,273
Rendering of financial advisory and investment services	提供金融諮詢及投資服務	-	-
		11,868	17,953
Timing of revenue recognition within the scope of HKFRS 15	香港財務報告準則第15號範圍內之收益確認時間		
Point in time basis	於某個時間點	11,868	17,953
Revenue from other sources	其他來源收益		
Loan interest income	貸款利息收入	18,043	15,101
		18,043	15,101
Total revenue recognised for the period	期內確認之總收益	29,911	33,054

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION

(Continued)

In the current period, the Group reorganised its internal reporting structure which resulted in changes to the composition of its reportable segments. Money lending and financial and investment advisory segments have been combined as money lending and financial advisory business segment. Prior period segment disclosures have been represented to conform with the current period's presentation. The Group's reportable segments under HKFRS 8 are as follows:

- (a) Longevity science business: provision of diagnostic consultation, health and medical testing and checking as well as distribution of cancer prevention & immunity healthcare supplements;
- (b) Money lending and financial advisory business: provision of loan financing for earning interest income and provision of financial advisory and management services rendering various loans fees;
- (c) Securities and other investments: holding of equity investments and investment in short to long-term financial assets for dividend income; and
- (d) Property investment: investment in properties for rental income and/or for potential capital appreciation.

Management monitors the results of the Group's operating segments separately for the purpose of making decisions about resources allocation and performance assessment. Segment performance is evaluated based on reportable segment profit or loss, which is a measure of adjusted profit or loss before tax. The adjusted profit or loss before tax is measured consistently with the Group's profit before tax except that bank interest income, share of results of joint ventures, finance costs as well as head office and corporate income and expenses are excluded from such measurement.

Segment assets exclude tax recoverable and other unallocated head office and corporate assets as these assets are managed on a group basis.

4. 收益及分部資料(續)

於本期間，本集團重組其內部報告架構，導致其報告分部的組成發生變化。借貸與金融及投資諮詢分部合併為借貸及金融諮詢業務分部。過往期間分部的披露資料已經重列，以符合本期間的呈列。本集團根據香港財務報告準則第8號的報告分部如下：

- (a) 長壽科學業務：提供診斷諮詢、健康醫療測試及檢測以及防癌與免疫保健品分銷；
- (b) 借貸及金融諮詢業務：提供貸款融資以賺取利息收入及提供金融諮詢及管理服務以提供各類貸款費用；
- (c) 證券及其他投資：持有股本投資及短期至長期金融資產投資以賺取股息收入；及
- (d) 物業投資：投資於物業以賺取租金收入及／或作潛在資本增值。

為作出有關資源分配之決策及評估表現，管理層分開監察本集團各經營分部之業績。分部表現乃基於可呈報分部損益評估，即以經調整除稅前損益計量。經調整除稅前損益之計量方法與本集團除稅前溢利之計量方法貫徹一致，惟計量前者時會撇除銀行利息收入、應佔合營企業業績、財務成本以及總辦事處及公司收入及開支。

由於可收回稅項及其他未分配總辦事處及公司資產乃按集團基準管理，故分部資產不包括該等資產。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION

(Continued)

Segment liabilities exclude tax payable, deferred tax liabilities and other unallocated head office and corporate liabilities as these liabilities are managed on a group basis.

4. 收益及分部資料(續)

由於應付稅項、遞延稅項負債以及其他未分配總辦事處及公司負債乃按集團基準管理，故分部負債不包括該等負債。

		Longevity science business 長壽科學 業務 (Unaudited) (未經審核) HK\$'000 千港元	Money lending and financial advisory business 借貸及金融 諮詢業務 (Unaudited) (未經審核) HK\$'000 千港元	Securities and other investments 證券及 其他投資 (Unaudited) (未經審核) HK\$'000 千港元	Property investment 物業投資 (Unaudited) (未經審核) HK\$'000 千港元	Total 總計 (Unaudited) (未經審核) HK\$'000 千港元
6 months ended 30 June 2023	截至二零二三年六月三十日止 六個月					
Revenue from external customers	來自外界客戶之收益	11,868	18,043	-	-	29,911
Segment (loss)/profit	分部(虧損)/溢利	(13,283)	36,338	-	-	23,055
As at 30 June 2023	於二零二三年六月三十日					
Segment assets	分部資產	54,777	339,376	7,218	23,984	425,355
Segment liabilities	分部負債	38,014	24,906	-	-	62,920
6 months ended 30 June 2022	截至二零二二年六月三十日止 六個月					
Revenue from external customers	來自外界客戶之收益	17,953	15,101	-	-	33,054
Segment profit	分部溢利	6,989	12,684	-	-	19,673
As at 31 December 2022 (audited)	於二零二二年十二月三十一日 (經審核)					
Segment assets	分部資產	40,992	371,080	11,125	24,411	447,608
Segment liabilities	分部負債	24,154	7,485	-	-	31,639

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION

(Continued)

Reconciliations of segment profit or loss, assets and liabilities:

4. 收益及分部資料(續)

分部損益、資產及負債對賬：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Profit or loss	損益		
Total profit or loss of reportable segments	可呈報分部損益總額	23,055	19,673
Bank interest income	銀行利息收入	12	2
Share of results of joint ventures	應佔合營企業業績	-	(182)
Finance costs	財務成本	(1,476)	(221)
Corporate and other unallocated expenses, net	公司及其他未分配開支淨額	(16,279)	(13,120)
Profit before tax	除稅前溢利	5,312	6,152

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION

(Continued)

Reconciliations of segment profit or loss, assets and liabilities: (Continued)

4. 收益及分部資料(續)

分部損益、資產及負債對賬：(續)

		30 June 2023	31 December 2022
		二零二三年 六月三十日	二零二二年 十二月三十一日
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Assets	資產		
Total assets of reportable segments	可呈報分部總資產	425,355	447,608
Corporate and other unallocated assets	公司及其他未分配資產	88,472	37,231
Consolidated total assets	綜合總資產	513,827	484,839
Liabilities	負債		
Total liabilities of reportable segments	可呈報分部總負債	62,920	31,639
Tax payable	應付稅項	20,612	15,531
Deferred tax liabilities	遞延稅項負債	-	-
Corporate and other unallocated liabilities	公司及其他未分配負債	11,044	16,183
Consolidated total liabilities	綜合總負債	94,576	63,353

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

4. REVENUE AND SEGMENT INFORMATION

(Continued)

Geographical information

4. 收益及分部資料(續)

地區資料

		Six months ended 30 June 2023	Six months ended 30 June 2022
		截至 二零二三年 六月三十日 止六個月	截至 二零二二年 六月三十日 止六個月
		Revenue from external customers (Unaudited)	Revenue from external customers (Unaudited)
		外部客戶收益 (未經審核)	外部客戶收益 (未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Geographical markets	地域市場		
Hong Kong	香港	2,313	8,952
Mainland China	中國內地	27,598	24,102
		29,911	33,054

As at 30 June 2023, majority of the Group's non-current assets were located in the PRC (31 December 2022: same).

於二零二三年六月三十日，本集團大部分非流動資產位於中國(二零二二年十二月三十一日：相同)。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

5. OTHER INCOME AND GAINS

5. 其他收入及收益

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Bank interest income	銀行利息收入	12	3
Net proceeds from bad debts recovery*	呆賬收回所得款項淨額*	19,000	—
Exchange gain	匯兌收益	115	—
Government grants	政府補貼	60	—
Others	其他	10	169
		19,197	172

* Net proceeds from bad debts recovery on Group's subsidiary, Joy Wealth Finance Limited (after expense including legal costs).

* 本集團附屬公司寶欣財務有限公司收回壞賬的所得款項淨額(已扣除開支,包括法律費用)。

6. FINANCE COSTS

6. 財務成本

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Interest on other borrowings	其他借款利息	396	—
Interest on lease liabilities	租賃負債利息	1,080	221
		1,476	221

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

7. PROFIT BEFORE TAX

The Group's profit before tax is arrived at after charging/
(crediting):

7. 除稅前溢利

本集團之除稅前溢利於扣除／(計入)以下
各項後達致：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Cost of inventories sold	已售存貨成本	3,346	3,946
Depreciation of right-of-use assets	使用權資產折舊	4,522	1,954
Depreciation of property, plant and equipment	物業、廠房及設備折舊	419	336
Staff costs (including directors' emoluments)	員工成本(包括董事酬金)	8,667	7,443

8. INCOME TAX EXPENSE/(CREDIT)

8. 所得稅開支／(抵免)

		Six months ended 30 June	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Current tax – PRC Enterprise Income Tax	即期稅項 – 中國企業所得稅		
– Over-provision in prior periods	– 過往期間超額撥備	–	(285)
– Provision for the period	– 期內撥備	3,374	–
		3,374	(285)

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

8. INCOME TAX CREDIT (Continued)

Under the two-tiered profits tax rates regime in Hong Kong, the first HK\$2 million of assessable profits of the qualifying corporation in the Group are taxed at 8.25%, and assessable profits above HK\$2 million are taxed at 16.5%. The assessable profits of corporations in Hong Kong not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

The two-tiered profits tax rates regime is applicable to the Group for both periods.

Under the Law of the EIT and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25% for both periods.

9. EARNINGS PER SHARE

8. 所得稅抵免(續)

在香港的利得稅兩級制下，本集團內符合條件的公司，其首2,000,000港元的應課稅溢利按8.25%的稅率徵收，而超過2,000,000港元的應課稅溢利則按16.5%的稅率徵收。不符合利得稅兩級制的香港公司的應課稅溢利將繼續按16.5%的統一稅率徵稅。

利得稅兩級制在兩個年度均適用於本集團。

根據企業所得稅法及企業所得稅法實施條例，中國附屬公司在該兩個年度的稅率為25%。

9. 每股盈利

		Six months ended 30 June	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Earnings:	盈利：		
Profit attributable to owners of the Company, used in the basic and diluted earnings per share calculations	用於計算每股基本及攤薄盈利之歸屬於本公司擁有人之溢利	1,782	6,273

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

9. EARNINGS PER SHARE (Continued)

9. 每股盈利(續)

		Number of shares	
		Six months ended 30 June	
		股份數目	
		截至六月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		'000	'000
		千股	千股
Shares:	股份：		
Weighted average number of ordinary shares in issue during the period	期內已發行普通股加權平均數	4,554,412	3,870,102
Effect of dilutive potential ordinary shares arising from:	以下各項對普通股之潛在攤薄影響：		
Mandatory convertible notes	強制性可換股票據	10,912,000	10,912,000
Weighted average number of ordinary shares used in the diluted earnings per share calculation	用於計算每股攤薄盈利之普通股加權平均數	15,466,412	14,782,102

The weighted average number of ordinary shares in issue have been adjusted for the number of ordinary shares that will be issued upon the conversion of the mandatorily convertible notes as the convertible notes were mandatorily convertible into ordinary shares. Hence the ordinary shares that will be issued upon conversion are included in the calculation of basic and dilute earnings per share from the date the contract is entered into.

已發行普通股的加權平均數已就於強制性可換股票據獲轉換後將予發行的普通股數目進行調整，原因為可換股票據可強制轉換為普通股。因此，自訂立合約日期起，計算每股基本及攤薄盈利時將納入於轉換後將予發行的普通股。

10. DIVIDENDS

The Directors do not recommend the payment of any dividend for the six months ended 30 June 2023 (30 June 2022: Nil).

10. 股息

董事不建議就截至二零二三年六月三十日止六個月支付任何股息(二零二二年六月三十日：無)。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

11. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group has no additional and disposal of plant and equipment (30 June 2022: HK\$23,000) was acquired by the Group.

12. RIGHT-OF-USE ASSETS

During the six months ended 30 June 2023, the Group has lease contracts for various items of leasehold land and buildings and therefore recognised the additions to right-of-use assets of approximately HK\$13,220,000 (30 June 2022: Nil).

13. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

11. 物業、廠房及設備變動

截至二零二三年六月三十日止六個月，本集團並無添置及出售廠房及設備（二零二二年六月三十日：23,000港元）。

12. 使用權資產

截至二零二三年六月三十日止六個月，本集團有多個租賃土地及樓宇項目的租賃合約，故確認添置使用權資產約13,220,000港元（二零二二年六月三十日：無）。

13. 按公平值透過其他全面收益入賬之金融資產

	30 June 2023	31 December 2022
	二零二三年 六月三十日	二零二二年 十二月三十一日
	(Unaudited)	(Audited)
	(未經審核)	(經審核)
	HK\$'000	HK\$'000
	千港元	千港元
Financial assets, fair value		
Listed equity investments, at fair value	7,082	9,859

The Group's equity investments are investments in companies listed on the Stock Exchange and were irrevocably designated at fair value through other comprehensive income as the Group considers these investments to be strategic in nature.

The fair value of the listed equity investments is based on their current bid prices in active markets, and therefore classified under level 1 of the fair value hierarchy.

由於本集團視上述於聯交所上市公司之股本投資為策略性投資，故該等投資已不可撤回地指定為按公平值透過其他全面收益入賬。

上市股權投資的公平值乃基於其在活躍市場上的當前買入價，因此歸入公平值層級的第一級。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

14. LOAN AND INTEREST RECEIVABLES

14. 應收貸款及利息

		30 June 2023	31 December 2022
		二零二三年 六月三十日	二零二二年 十二月三十一日
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Loan and interest receivables	應收貸款及利息	825,195	819,360
Less: Provision for impairment	減：減值撥備	(647,071)	(647,071)
		178,124	172,289
Analysed as:	分析為：		
Current assets	流動資產	28,739	34,154
Non-current assets	非流動資產	149,385	138,135
		178,124	172,289

The term of loans entered with its customers are on credit. The credit period is generally within four years, extension can be made after monitoring assessment and further creditworthiness analysis on the debtors reviewed by senior management. The loan receivables carried fixed interest rate ranging from 6% to 18% (31 December 2022: 6% to 18%) per annum. The Group seeks to maintain strict control over its outstanding receivables and overdue balances are reviewed regularly by senior management. The Group held collateral or other credit enhancements over its certain of its loan and interest receivable balances.

本集團與客戶訂立之貸款條款為記賬。貸款期限通常為四年，經高級管理層對債務人進行監察評估及進一步信用分析後可延長。應收貸款之固定年利率介乎6厘至18厘（二零二二年十二月三十一日：6厘至18厘）。本集團致力對其未收回之應收款項維持嚴格監控，而高級管理層會定期審閱逾期結餘。本集團就若干應收貸款及利息結餘持有抵押品或其他信貸加強措施。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月**14. LOAN AND INTEREST RECEIVABLES** (Continued)

Included in the Group's loan and interest receivables are amounts due from the Group's joint ventures of HK\$29,204,000 (31 December 2022: HK\$28,245,000), which are unsecured, bearing interest at 12% (31 December 2022: 12%) per annum and repayable in between 2024 to 2025. As at 30 June 2023 and 31 December 2022, the loss allowance was assessed to be minimal.

An ageing analysis of the loan and interest receivables as at the end of the reporting period, based on commencement of loan agreement entered and the date of interest income accrued, and net of loss allowance, is as follows:

14. 應收貸款及利息 (續)

本集團應收貸款及利息中包括應收本集團合營企業款項29,204,000港元(二零二二年十二月三十一日: 28,245,000港元), 為無抵押、按年利率12厘(二零二二年十二月三十一日: 12厘)計息, 並須於二零二四年至二零二五年償還。於二零二三年六月三十日及二零二二年十二月三十一日, 本集團評定虧損備抵屬微不足道。

基於所訂立貸款協議之開始日期及應計利息收入產生日期及於扣除虧損備抵後, 應收貸款及利息於報告期末之賬齡分析如下:

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Within 30 days	30天內	1,122	667
31-90 days	31至90天	3,222	1,999
91-180 days	91至180天	2,208	1,998
181-365 days	181至365天	6,689	3,329
Over 1 year	1年以上	164,883	164,296
		178,124	172,289

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

14. LOAN AND INTEREST RECEIVABLES (Continued)

As at 30 June 2022, the balances included:

Notes:

- (i) Loan and interest receivables amounting to HK\$123,193,998 (31 December 2022: HK\$112,903,000), which are secured by share charge of borrowers, carried at fixed interest rate at 6% (31 December 2021: 6%) per annum;
- (ii) Loan and interest receivables with net carrying amount of approximately HK\$353,000 (31 December 2022: HK\$355,000), which are secured by financial assets, carried at fixed interest rate at 15.6% (31 December 2021: 15.6%) per annum;
- (iii) Loan and interest receivables amounting to HK\$Nil (31 December 2022: Nil), which are secured by dividend right of a company registered in the PRC, carried at fixed interest rate at 15% (31 December 2022: 15%) per annum. The borrower is the shareholder of the joint venture held by the Group;
- (iv) Loan and interest receivables were fully impaired (31 December 2022: same), which are secured by consumable goods of a borrower, carried at fixed interest rate at 12% (31 December 2022: 12%) per annum; and
- (v) Loan and interest receivables amounting to HK\$54,577,000 (30 June 2022: HK\$59,030,000), which are unsecured, carried at fixed interest rate ranging from 6% to 15% (31 December 2022: 6% to 15%) per annum.

14. 應收貸款及利息(續)

於二零二二年六月三十日，該等結餘包括：

附註：

- (i) 應收貸款及利息123,193,998港元(二零二二年十二月三十一日：112,903,000港元)，以借款人之股份押記作抵押，固定年利率為6厘(二零二一年十二月三十一日：6厘)；
- (ii) 應收貸款及利息賬面淨值約353,000港元(二零二二年十二月三十一日：355,000港元)，以金融資產作抵押，固定年利率為15.6厘(二零二一年十二月三十一日：15.6厘)；
- (iii) 應收貸款及利息零港元(二零二二年十二月三十一日：無)，以一間於中國登記之公司之股息權作抵押，固定年利率為15厘(二零二二年十二月三十一日：15厘)。借款人為本集團所持合營企業之股東；
- (iv) 應收貸款及利息已悉數減值(二零二二年十二月三十一日：相同)，以借款人之消耗品作抵押，固定年利率為12厘(二零二二年十二月三十一日：12厘)；及
- (v) 應收貸款及利息54,577,000港元(二零二二年六月三十日：59,030,000港元)，為無抵押，固定年利率介乎6厘至15厘(二零二二年十二月三十一日：6厘至15厘)。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

15. TRADE RECEIVABLES

15. 應收賬款

		30 June 2023	31 December 2022
		二零二三年 六月三十日	二零二二年 十二月三十一日
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Trade receivables	應收賬款	4,736	663
Less: Impairment	減：減值	-	(9)
		4,736	654

The Group's trading terms with its customers are mainly on credit. The credit period is generally 30 to 90 days for its trade receivables. The Group does not hold any collateral or other credit enhancements over its trade receivable balances.

An ageing analysis of the trade receivables, based on the invoice date and net of provisions, was as follows:

本集團與客戶的貿易條款主要為信貸。其應收賬款的信貸期一般為30至90天。本集團並無對其應收賬款結餘持有任何抵押品或設立其他信貸增強措施。

根據發票日期及扣除撥備後，應收賬款的賬齡分析如下：

		30 June 2023	31 December 2022
		二零二三年 六月三十日	二零二二年 十二月三十一日
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Within 30 days	30天以內	2,326	23
31-90 days	31至90天	2,219	-
91-180 days	91至180天	21	8
181-365 days	181至365天	134	623
Over 1 years	1年以上	36	-
		4,736	654
Current to 30 days	即期至30天	4,736	654

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

16. DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

16. 按金、預付款項及其他應收款項

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Prepayments	預付款項	35,954	34,824
Deposits	按金	10,424	3,025
Other receivables	其他應收款項	252,234	239,247
Impairment	減值	(93,113)	(93,113)
		205,499	183,983

17. TRADE PAYABLES

The aging analysis of the trade payables based on invoice date, is as follows:

17. 應付賬款

應付賬款按發票日期列示之賬齡分析如下：

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Current to 30 days	即期至30天	-	923
31-60 days	31至60天	-	12
61-90 days	61至90天	-	9
Over 90 days	90天以上	93	143
		93	1,087

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月**18. OTHER PAYABLES AND ACCRUALS****18. 其他應付款項及應計費用**

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Other payables	其他應付款項	10,607	4,611
Accruals	應計費用	16,691	6,700
		27,298	11,311

19. OTHER BORROWING

The loan was obtained from independent third party to the Group and the amount was unsecured, bearing interest at 5% per annum and repayable on demand. The loan is denominated in RMB.

19. 其他借貸

貸款來自本集團一名獨立第三方，該款項為無抵押、按年利率5厘計息，並須按要求償還。貸款以人民幣計值。

20. AMOUNT(S) DUE FROM/(TO) RELATED COMPANIES/A DIRECTOR

The amount(s) due from/(to) related companies/a director were unsecured, interest-free and had no fixed term of repayment.

20. 應收/(應付)關聯公司/一名董事款項

應收/(應付)關聯公司/一名董事款項為無抵押、免息及無固定還款期。

The Group had approximately HK\$15,749,000 of outstanding balance due from Zhong Ji 1 International Medical Group (Hong Kong) Limited, being a related company as the chairman and executive director Mr. Yan Li held a 90.76% beneficiary interest, as at 30 June 2023.

於二零二三年六月三十日，本集團有未償還之應收香港中基1號國際醫療集團有限公司(為一間關連公司，因為主席兼執行董事閻立先生持有90.76%的實益權益)結餘約15,749,000港元。

The Group had approximately HK\$761,000 outstanding balance due to Chongqing Juquan as at 30 June 2023. The Group had approximately HK\$2,931,000 outstanding balance due to Wuxi Juquan as at 30 June 2023. Both were Joint Ventures subsidiaries with 51% held by the Company wholly owned Beijing subsidiary and the rest 49% held by independent third party.

於二零二三年六月三十日，本集團有未償還之應付重慶鉅泉結餘約761,000港元。於二零二三年六月三十日，本集團有未償還之應付無錫鉅泉結餘約2,931,000港元。兩間公司均為合營企業，由本公司位於北京的全資附屬公司持有51%及由獨立第三方持有餘下49%。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023
截至二零二三年六月三十日止六個月

21. SHARE CAPITAL

21. 股本

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Authorised:	法定：		
400,000,000,000 ordinary shares of HK\$0.001 each	400,000,000,000股每股面值0.001港元之普通股	400,000	400,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2022	於二零二二年一月一日	3,870,102	3,870
Shares issued in respect of prepayment of consultancy service fee (Note (a))	就預付顧問服務費而發行股份 (附註(a))	387,010	387
At 31 December 2022	於二零二二年十二月三十一日	4,257,112	4,257
Placing of new shares (Note (b))	配售新股 (附註(b))	297,300	297
At 30 June 2023	於二零二三年六月三十日	4,554,412	4,554

Notes:

附註：

- (a) On 24 June 2022, the Company entered into the consultancy services agreement and the settlement agreement with the consultant, an independent third party to the Company. Pursuant to the settlement agreement, the consultant agreed to settle the prepayment of consultancy fee by way of issuing the shares of the Company subject to the conditions and on the terms contained in the settlement agreement. The prepayment of approximately HK\$42,571,129 have been paid by way of Shares and 387,010,265 shares were issued at price of HK\$0.055 per share.

The final settlement of such prepayment shares and residual payment was on 31 December 2024 pending to this consultant organised and/or introduced sale revenue.

- (b) On 2 May 2023, the Company completed a share placing for an aggregate for 297,300,000 shares at a placing price of HK\$0.049 per share to placees. The gross proceeds from the placing was approximately HK\$14,567,700, the net proceeds was approximately HK\$14,016,352 and HK\$13,719,352 was recognised at share premium. Details of the placement are set out in the Company's announcements dated and 20 April 2023 and 2 May 2023.

- (a) 於二零二二年六月二十四日，本公司與顧問（為本公司的獨立第三方）訂立顧問服務協議及結付協議。根據結付協議，顧問同意以發行本公司股份的方式，按結付協議所載的條件及條款結付顧問費的預付款項。預付款項約42,571,129港元已按股份方法結付，而387,010,265股份按每股0.055港元發行。

有關預付款項股份及剩餘付款的最後結付為於二零二四年十二月三十一日，有待此顧問組織及／或引入銷售收入。

- (b) 於二零二三年五月二日，本公司完成按配售價每股0.049港元向承配人配售合共297,300,000股股份。配售所得款項總額約為14,567,700港元，所得款項淨額約為14,016,352港元及已確認13,719,352港元股份溢價。配售詳情載於本公司日期為二零二三年四月二十日及二零二三年五月二日的公告。

22. CONTINGENT LIABILITIES

The Group did not have any significant contingent liabilities at 30 June 2023 (31 December 2022: Nil).

23. CAPITAL COMMITMENT

The Group did not have any capital commitment as at 30 June 2023 (31 December 2022: Nil).

24. RELATED PARTY TRANSACTIONS

- (a) During the six months ended 30 June 2023, a loan interest income of approximately HK\$1,013,000 (six months ended 30 June 2022: HK\$1,222,000) was received from a joint venture, Chongqing Juquan.
- (b) During the six months ended 30 June 2023, a loan interest income of approximately HK\$509,000 (six months ended 30 June 2022: HK\$615,000) was received from a joint venture, Wuxi Juquan.
- (c) During the six months ended 30 June 2023, a loan interest income of Nil (six months ended 30 June 2022: Nil) was received from a joint venture, Tian Xing Tianjin.
- (d) During the six months ended 30 June 2023, a loan interest income of Nil (six months ended 30 June 2022: Nil) was received from a related company, Wuxi Jiucan Corporate Governance Consulting Services Co. Limited (無錫糾材企業管理諮詢服務有限公司), a partner of joint venture in Chongqing Juquan.
- (e) During the six months ended 30 June 2023, the Company wholly owned subsidiary Blooming Faith Development Limited (“宏烽發展有限公司”) in the conduct of normal course of Longevity Science business, the trade current account of a revenue nature, aggregated amounted to HK\$15,749,000 approximately, was due from Zhong Ji 1 International Medical Group (Hong Kong) Limited.

22. 或然負債

於二零二三年六月三十日，本集團並無重大或然負債(二零二二年十二月三十一日：無)。

23. 資本承擔

於二零二三年六月三十日，本集團並無任何資本承擔(二零二二年十二月三十一日：無)。

24. 關聯方交易

- (a) 於截至二零二三年六月三十日止六個月，已收一間合營企業重慶鉅泉貸款利息收入約1,013,000港元(截至二零二二年六月三十日止六個月：1,222,000港元)。
- (b) 於截至二零二三年六月三十日止六個月，已收一間合營企業無錫鉅泉貸款利息收入約509,000港元(截至二零二二年六月三十日止六個月：615,000港元)。
- (c) 於截至二零二三年六月三十日止六個月，已收一間合營企業天行天津貸款利息收入為零(截至二零二二年六月三十日止六個月：無)。
- (d) 於截至二零二三年六月三十日止六個月，已收一間關聯公司無錫糾材企業管理諮詢服務有限公司(合營企業重慶鉅泉之夥伴)貸款利息收入為零(截至二零二二年六月三十日止六個月：無)。
- (e) 截至二零二三年六月三十日止六個月，本公司全資附屬公司宏烽發展有限公司在正常開展長壽科學業務的過程中，總額約為15,749,000港元的收入性質貿易往來賬戶為應收香港中基1號國際醫療集團有限公司款項。

Notes to Condensed Consolidated Interim Financial Information

簡明綜合中期財務資料附註

Six months ended 30 June 2023

截至二零二三年六月三十日止六個月

25. EVENT AFTER THE REPORTING PERIOD

On 27 March 2023, 5 May 2023, 8 May 2023, 12 May 2023 and 26 June 2023, the Board proposed that every ten (10) existing shares in the share capital of the Company be consolidated into one (1) consolidated share (“**Share Consolidation**”).

On 31 July 2023, the Board announced that the proposed ordinary resolution in relation to Share Consolidation was duly passed by the shareholders of the Company by way of poll at the special general meeting of the Company held on 31 July 2023. Accordingly, the Share Consolidation became effective on 2 August 2023 and (a) 4,554,412,915 then existing shares in issue had been consolidated into 455,441,291 consolidated shares; and (b) the then authorized share capital of the Company HK\$400,000,000 divided into 400,000,000 Existing Shares of par value of HK\$0.001 each had been adjusted to HK\$400,000,000 divided into 40,000,000 consolidated shares of par value of HK\$0.01 each.

In addition, as a result of the Share Consolidation, immediately upon the Share Consolidation becoming effective on 2 August 2023, 38,680,000 outstanding share options of the exercise price of HK\$0.4 had been adjusted to 3,868,000 share options of the exercise price of HK\$4.

For details, please refer to the announcements of the Company dated 27 March 2023, 5 May 2023, 8 May 2023, 12 May 2023 and 26 June 2023 and the circular of the Company dated 14 July 2023.

25. 報告期後事項

於二零二三年三月二十七日、二零二三年五月五日、二零二三年五月八日、二零二三年五月十二日及二零二三年六月二十六日，董事會建議本公司股本中每十(10)股現有股份合併為一(1)股合併股份(「**股份合併**」)。

於二零二三年七月三十一日，董事會宣佈就股份合併提呈的普通決議案已於本公司在二零二三年七月三十一日舉行的股東特別大會上獲本公司股東以投票表決方式正式通過。因此，股份合併已於二零二三年八月二日生效，(a)4,554,412,915股當時的已發行現有股份已合併為455,441,291股合併股份；及(b)本公司當時的法定股本400,000,000港元(分為400,000,000,000股每股面值0.001港元的現有股份)已調整為400,000,000港元(分為40,000,000,000股每股面值0.01港元的合併股份)。

此外，由於進行股份合併，緊隨股份合併於二零二三年八月二日生效後，38,680,000份行使價為0.4港元的未行使購股權已調整為3,868,000份行使價為4港元的購股權。

詳情請參閱本公司日期為二零二三年三月二十七日、二零二三年五月五日、二零二三年五月八日、二零二三年五月十二日及二零二三年六月二十六日的公告及本公司日期為二零二三年七月十四日的通函。



ZJ 中基長壽科學
ZHONG JI LONGEVITY SCIENCE

Zhong Ji Longevity Science Group Limited
中基長壽科學集團有限公司