香港交易及結算所有限公司及香港聯合交易所有限公司對本公告之內容概不負責,對其準確性或完整性亦不 發表任何聲明,並明確表示概不就因本公告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失 承擔任何責任。



EVERGRANDE HEALTH INDUSTRY GROUP LIMITED

恒大健康產業集團有限公司

(股份代號:708)

海外監管公告

本公告是由恒大健康產業集團有限公司(「本公司」)根據香港聯合交易所有限公司證券上市規則第13.10B條而作出。

以下附件是本公司依台灣相關證券法律的規定於2018年9月26日在台灣證券交易所股份有限公司網頁刊發的公告。

承董事會命 恒大健康產業集團有限公司 董事長 時守明

香港,2018年9月26日

於本公告發表日,董事會成員為:

執行董事: 獨立非執行董事:

時守明先生(董事長) 周承炎先生 彭建軍先生(副董事長) 郭建文先生 李四泉先生(行政總裁) 謝武先生

恒大健康產業集團有限公司及其子公司

民國 107 年及 106 年第二季 合併財務報告暨會計師複核報告

(上市之台灣存託憑證用外國公司財務報告) (股票代碼 910708)

恒大健康產業集團有限公司及其子公司 民國 107 年及 106 年第二季度合併財務報告暨會計師複核報告 (上市之台灣存託憑證用外國公司財務報告)

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附件一



會計師複核報告

恒大健康產業集團有限公司 公鑒:

恒大健康產業集團有限公司及子公司按香港會計師公會頒布之香港會計準則第 34 號「期中財務報導」(Hong Kong Accounting Standards ("HKAS") 34 "Interim financial reporting" issued by the Hong Kong Institute of Certified Public Accountants)編製之民國 107 年 6 月 30 日及 106 年 12 月 31 日之簡明綜合資產負債表,暨民國 107 年及 106 年 1 月 1 日至 6 月 30 日之簡明綜合全面收益表、簡明綜合權益變動表及簡明綜合現金流量表(金額以人民幣為單位),業經香港羅兵咸永道會計師事務所(PricewaterhouseCoopers, Hong Kong)核閱完竣,並於民國 107 年 8 月 21 日出具無保留意見之核閱報告(詳附件五)。隨附恒大健康產業集團有限公司及其子公司民國 107 年及 106 年第二季依新臺幣換算之簡明綜合資產負債表、簡明綜合全面收益表、簡明綜合權益變動表及簡明綜合現金流量表暨其相關資訊(詳附件二),及依金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編之民國 107 年及 106 年第二季合併資產負債表、合併綜合損益表及合併現金流量表(詳附件三),業經本會計師予以複核竣事。上開合併財務報表(附件二及三)之編製責任係公司管理階層,本會計師之責任則為根據複核結果出具報告。

本會計師係依照「第二上市(櫃)公司財務報告複核要點」,採行必要之複核程序進行複核工作。由於本會計師並未依照一般公認審計準則查核,故無法對上開合併財務報表之整體是否允當表達表示意見。

如附件三所述,恒大健康產業集團有限公司及其子公司因適用香港一般公認會計原則編製之主要合併財務報表格式與中華民國規定部分不同,恒大健康產業集團有限公司業已依據金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令予以重編其民國107年及106年第二季之合併資產負債表、合併綜合損益表及合併現金流量表。



依本會計師之複核結果,第一段所述恒大健康產業集團有限公司及其子公司民國 107年及106年第二季按新臺幣換算之簡明綜合資產負債表、簡明綜合全面收益表、簡 明綜合權益變動表及簡明綜合現金流量表暨其相關資訊,及依金融監督管理委員會認 可之國際財務報導準則、國際會計準則、解釋及解釋公告暨相關法令重編後之合併資 產負債表、合併綜合損益表及合併現金流量表,並未發現有違反「第二上市(櫃)公 司財務報告複核要點」規定而需作重大修正、調整或再補充揭露之情事。

資誠聯合會計師事務所

馮敏娟 乙基 春夏 66

會計師

吳漢期

前行政院金融監督管理委會證券期貨局

核准簽證文號:金管證六字第 0960038033 號

前財政部證券暨期貨管理委員會

核准簽證文號:(90)台財證(六)字第157088號

中華民國107年8月21日

附件二

本公司及子公司原以人民幣編製之合併財務報表,謹依規定匯率編製按新台幣換算之主要財務報表:

- 一、 簡明綜合資產負債表。
- 二、 簡明綜合全面收益表。
- 三、 簡明綜合權益變動表。
- 四、 簡明綜合現金流量表。

民國 107 年及 106 年第二季財務報表之所有科目金額,係以民國 107 年 6 月 30 日之人民幣對新台幣匯率(RMB\$1:NT\$4.593)換算。

最近三年度人民幣對新台幣最高、最低及平均匯率如下:

	最高	最低	平均
107. 01. 01-107. 06. 30	RMB\$1: NT\$4.733	RMB\$1: NT\$4.503	RMB\$1: NT\$4.640
106. 01. 01-106. 06. 30	RMB\$1: NT\$4.713	RMB\$1: NT\$4.335	RMB\$1: NT\$4.470
105. 01. 01-105. 06. 30	RMB\$1: NT\$5.130	RMB\$1: NT\$4.820	RMB\$1: NT\$5.002



單位:仟元

	107年6月30日	1(未經查核)	106年12月3	1日(經查核)
	人民幣	新台幣	人民幣	新台幣
資產 非流動資產				
不動產、廠房及設備 土地使用權	\$ 995, 354 219, 588	\$ 4, 571, 661 1, 008, 568	\$ 704, 025 221, 923	\$ 3, 233, 587 1, 019, 292
無形資產	2, 874	13, 200	3, 161	14, 519
遞延所得稅資產	18, 631	85, 572	6, 577	30, 208
其他資產	85, 680	393, 528	5, 108	23, 461
d a do N	1, 322, 127	6, 072, 529	940, 794	4, 321, 067
流動資產	0.000	10.001	100	500
存貨	2, 308	10,601	128	588
建造中資產	4, 357, 231	20, 012, 762	3, 529, 677	16, 211, 807
待售資產 應收帳款及其他應收款	905, 961 288, 840	4, 161, 079 1, 326, 642	170, 174 458, 851	781, 609 2, 107, 503
合約資產	15, 527	71, 316	450, 051	2, 107, 505
預付款項	2, 026, 365	9, 307, 094	37, 827	173, 739
現金及約當現金	823, 251	3, 781, 192	2, 301, 683	10, 571, 630
受限制現金	382, 886	1, 758, 595	217, 193	997, 567
25 11- 44 20 3E	8, 802, 369	40, 429, 281	6, 715, 533	30, 844, 443
資產合計	\$ 10, 124, 496	\$ 46, 501, 810	\$ 7,656,327	\$ 35, 165, 510
				
權益				
股本	\$ 250, 936	\$ 1, 152, 549	\$ 250, 936	\$ 1, 152, 549
準備	145, 549	668,506	121, 760	559, 243
保留盈餘	633, 971	2, 911, 829	460, 548	2, 115, 297
	1, 030, 456	4, 732, 884	833, 244	3, 827, 089
非控制權益			(1,003)	(4, 606)
權益合計	\$ 1,030,456	<u>\$ 4, 732, 884</u>	<u>\$ 832, 241</u>	<u>\$ 3,822,483</u>
負債				
非流動負債				
借款	\$ 3,075,000	\$ 14, 123, 475	\$ 3,720,000	\$ 17,085,960
應付租賃款-非流動	72, 580	333, 360	77, 165	354, 419
	3, 147, 580	14, 456, 835	3, 797, 165	17, 440, 379
流動負債	0.540.000	11 505 000	0.40 5.40	2 242 242
應付帳款及其他應付款	2, 548, 626	11, 705, 839	640,549	2, 942, 042
合約負債	1, 119, 689	5, 142, 732	E07 E49	9 991 140
預收款項 借款	1 722 200	7 060 500	507, 542	2, 331, 140
	1, 733, 200 112, 342	7, 960, 588	1, 539, 400 18, 710	7, 070, 464 85, 935
應付租賃款-流動 當期所得稅負債	432, 603	515, 987 1, 986, 945	320, 720	1, 473, 067
备期所付税貝頂		· · · · · · · · · · · · · · · · · · ·		
	5, 946, 460	<u>27, 312, 091</u>	3, 026, 921	13, 902, 648
負債合計	<u>\$ 9,094,040</u>	<u>\$ 41, 768, 926</u>	<u>\$ 6,824,086</u>	<u>\$ 31, 343, 027</u>
權益及負債合計	\$ 10, 124, 496	\$ 46, 501, 810	\$ 7,656,327	\$ 35, 165, 510
流動資產淨額	\$ 2,855,909	<u>\$ 13, 117, 190</u>	\$ 3,688,612	\$ 16, 941, 795
總資產減流動負債	<u>\$ 4, 178, 036</u>	<u>\$ 19, 189, 719</u>	<u>\$ 4,629,406</u>	<u>\$ 21, 262, 862</u>

註:上述財務報表之所有資產、負債、及權益科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

董事長:時守明

經理人: 李四泉

會計

會計主管:潘大榮 一名大



107年1月1日至107年6月30日

單位:仟元

(除每股盈餘為新台幣元/人民幣分外) 106年1月1日至106年6月30日

(未經查核) ______(未經查核重編後)

	(木經		(木經貿和	<u> </u>
	人民幣	新台幣	人民幣	新台幣
收入	\$ 1, 141, 456	\$ 5, 242, 708	\$ 407, 372	\$ 1,871,060
銷貨成本	(590, 780)	(2, 713, 453)	(180, 954)	(831, 122)
營業毛利	550, 676	2, 529, 255	226, 418	1, 039, 938
其他(支出)收入	(372)	(1,709)	2, 183	10, 027
推銷費用	(58, 225)	(267, 427)	(33, 810)	(155, 289)
管理費用	(91, 382)	(419, 718)	$(\underline{}40,526)$	(186, 136)
營業利潤	400, 697	1, 840, 401	154, 265	708, 540
財務收入	18, 954	87, 056	9, 749	44, 777
財務成本	(25, 839)	(<u>118, 679</u>)	(8, 126)	(37, 323)
淨財務(支出)收入	(6, 885)	(31, 623)	1,623	7, 454
稅前淨利	393, 812	1, 808, 778	155, 888	715, 994
所得稅費用	(193, 517)	(888, 824)	(90, 095)	(413, 806)
繼續營業單位淨利	200, 295	919, 954	65,793	302, 188
停業單位損益			4, 595	21, 105
本期淨利	\$ 200, 295	\$ 919, 954	\$ 70,388	\$ 323, 293
其他綜合損益				
後續可能重分類至損益之項目	(0.000)	(00 =4=	405 500
貨幣換算差額	(2, 080)	(9,553)	29, 515	135, 562
本期綜合損益總額	<u>\$ 198, 215</u>	<u>\$ 910, 401</u>	\$ 99,903	<u>\$ 458, 855</u>
本期淨利歸屬於:				
本期淨利歸屬於母公司股東:				
繼續營業部門	199, 292	915, 348	70, 325	323, 003
停業部門		<u></u>	3,828	17, 582
	199, 292	915, 348	74, 153	340, 585
本期淨利歸屬於非控制權益:				,
繼續營業部門	1,003	4, 606	(4,532)	(20, 815)
停業部門			767	3, 523
	1,003	4,606	(3, 765)	(17, 292)
本期淨利	<u>\$ 200, 295</u>	\$ 919, 954	\$ 70,388	\$ 323, 293
本期綜合損益總額歸屬於:	105 010	005 505	04.500	405, 000
母公司股東	197, 212	905, 795	94, 723	435, 063
非控制權益	1,003	4,606	5, 180	23, 792
	<u>\$ 198, 215</u>	\$ 910, 401	\$ 99,903	<u>\$ 458, 855</u>
普通股每股盈餘				
-基本及稀釋	\$ 2.307	\$ 0.106	\$ 0.858	\$ 0.039

註:上述財務報表之所有損益科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

董事長:時守明

經理人: 李四泉

會計主管:潘大榮



單位:人民幣仟元

	股本	特別準備	資本繳入準備	其他準備	換算準備	法定準備	保留盈餘	合 計	非控制權益	總計
107年1月1日餘額	\$ 250, 936	\$ 85, 582	\$ 796	\$ -	(\$ 10, 438)	\$ 45,820	\$ 460, 548	\$ 833, 244	(\$ 1,003)	\$ 832, 241
本期淨利	_	-	-	-	-	-	199, 292	199, 292	1,003	200, 295
其他綜合損益	-	-	-	-	(2,080)	-	-	(2,080)	-	(2,080)
提列法定準備						25, 869	(25,869)			
107年6月30日餘額	\$ 250, 936	<u>\$ 85, 582</u>	<u>\$ 796</u>	\$ -	(<u>\$ 12,518</u>)	<u>\$ 71,689</u>	\$ 633, 971	<u>\$1,030,456</u>	\$ -	<u>\$1,030,456</u>
106年1月1日餘額	\$ 250, 936	\$ 85, 582	\$ 796	\$ 36,746	(\$ 17, 395)	\$ 7,378	\$ 191, 242	\$ 555, 285	\$ 11,566	\$ 566, 851
本期淨利	_	-	-	-	-	-	74, 153	74, 153	(3, 765)	70, 388
其他綜合損益	-	-	-	-	20, 570	-	-	20, 570	8, 945	29, 515
對子公司所有權權益變動數	-	-	-	12, 412	-	-	-	12, 412	-	12, 412
提列法定準備						19,826	(19,826)			
106年6月30日餘額	\$ 250,936	\$ 85,582	<u>\$ 796</u>	\$ 49, 158	<u>\$ 3, 175</u>	<u>\$ 27, 204</u>	\$ 245, 569	\$ 662, 420	\$ 16,746	\$ 679, 166

董事長:時守明

經理人:李四泉

會計主管:潘大榮 一分 大



單位:新台幣仟元

	股 本	特別準備	資本繳入準備	其他準備	換算準備	法定準備	保留盈餘	合計	非控制權益	總 計
107年1月1日餘額	\$1, 152, 549	\$ 393, 078	\$ 3,656	\$ -	(\$ 47, 942)	\$ 210, 451	\$2, 115, 297	\$3, 827, 089	(\$ 4,606)	\$3, 822, 483
本期淨利	-	-	-	-	-	-	915, 348	915, 348	4, 606	919, 954
其他綜合損益	-	-	-	-	(9, 553)	-	-	(9, 553)	-	(9, 553)
提列法定準備						118, 816	(118,816)			
107年6月30日餘額	\$1, 152, 549	\$ 393, 078	\$ 3,656	\$ -	(\$ 57, 495)	\$ 329, 267	\$2,911,829	\$4, 732, 884	\$ -	\$4, 732, 884
106年1月1日餘額	\$1, 152, 549	\$ 393, 078	\$ 3,656	\$ 168,775	(\$ 79,895)	\$ 33,887	\$ 878, 374	\$2, 550, 424	\$ 53, 122	\$2, 603, 546
本期淨利	_	-	_	-	-	_	340, 585	340, 585	(17, 292)	323, 293
其他綜合損益	_	-	-	-	94, 478	_	-	94, 478	41, 084	135, 562
對子公司所有權權益變動數	_	-	_	57, 008	-	_	_	57, 008	_	57, 008
提列法定準備						91,061	(91,061)			
106年6月30日餘額	<u>\$1, 152, 549</u>	<u>\$ 393, 078</u>	<u>\$ 3,656</u>	<u>\$ 225, 783</u>	<u>\$ 14,583</u>	<u>\$ 124, 948</u>	\$1, 127, 898	<u>\$3, 042, 495</u>	\$ 76,914	<u>\$3, 119, 409</u>

註:上述財務報表之所有權益科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

蕃重長: 時守明

經理人: 李四息

會計主管:潘大榮



單位:仟元

		107年1月1日	日至6月	30日		106年1月1	日至6月	30日
		(未經	查核)			(未經查	核重編	後)
		人民幣		新台幣		人民幣		新台幣
營業活動之現金流量								
營業活動之現金(流出)流入	(\$	484, 646)	(\$	2,225,979)	\$	833, 735	\$	3, 829, 345
支付之利息	(203,592)	(935, 098)	(16, 203)	(43,565)
所得稅費用支出	(93, 688)	(430, 309)	(9, 485)	(74, 420)
營業活動之淨現金(流出)流入-繼續營業部門	(781, 92 <u>6</u>)	(3, 591, 386)		808, 047		3, 711, 360
營業活動之淨現金流入-停業部門						33, 085		151, 959
投資活動之現金流量								
購置不動產、廠房及設備	(5, 206)	(23, 911)	(17, 205)	(79,022)
購置在建工程	(267, 134)	(1,226,946)	(228, 221)	(1,048,219)
購置無形資產	(472)	(2, 168)	(3,558)	(16,342)
收取之利息		18, 954		87, 056		9, 749		44,777
取得土地使用權	(78,649)	(361, 235)	(601, 225)	(2,761,426)
處分不動產、廠房及設備價款		-		-		397		1,823
受限制銀行存款增加		<u> </u>		<u> </u>	(178, 013)	(817, 614)
投資活動之淨現金流出-繼續營業部門	(332, 507)	(1, 527, 204)	(1, 018, 076)	(4, 676, 023)
投資活動之淨現金流出-停業部門					(1, 951)	(8, 961)
融資活動之現金流量								
舉借借款		2, 170, 000		9, 966, 810		2, 036, 074		9, 351, 688
償還借款	(2,621,200)	(12,039,172)	(830, 317)	(3,813,646)
應付租賃款增加		87, 163		400, 340		71, 263		327, 311
長期應付票據及款項-關係人減少				<u> </u>	(260, 617)	(1, 197, 014)
融資活動之淨現金(流出)流入	(364, 037)	(1, 672, 022)	_	1, 016, 403		4, 668, 339
現金及約當現金淨(減少)增加	(1, 478, 470)	(6, 790, 612)		837, 508		3, 846, 674
期初現金及約當現金餘額		2, 301, 683		10, 571, 630		1, 033, 585		4, 747, 256
匯率影響數		38		174		297		1, 365
期末現金及約當現金餘額	\$	823, 251	\$	3, 781, 192	\$	1, 871, 390	\$	8, 595, 295

註:上述財務報表之所有科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

董事長:時守明

p PNX/D

經理人: 李四泉

FIRM

會計主管:潘大榮 一次 大

附件三

單位:新台幣仟元

	107年6月30日				1/3	706年12月31日						106年6月30日(重編後)						
		香港一般公認 原則編製之金額				依中華民國會計 原則編製之金額		香港-東公認 原則編製之金額				依中華民國會計 原則編製之金額		依香港一般公認 ↑原則編製之金額	•		依	中華民國會計
黄		/小八十二年 / 1	. 47	No 20 40 N - 18 (1844 /		X X	1 0	小八三大	. 77	PF = 100/11 (ANL/	_	小八叫及一里坝		小八 三 天	47.	* E **********************************		A) **** AL ~ B ***
流動資產																		
現金及約當現金	\$	3, 781, 192	\$	-	\$	3, 781, 192	\$	10, 571, 630	\$	_	\$	10, 571, 630	\$	8, 595, 295	\$	-	\$	8, 595, 295
合約資產		71, 316		-		71, 316		-		-		_		-		-		_
應收帳款及其他應收款		1, 326, 642	(1, 326, 642)		-		2, 107, 503	(2, 107, 503)		-		716, 798	(716, 798)		-
應收帳款淨額		-		721, 216		721, 216		-		982, 190		982, 190		-		407, 969		407, 969
其他應收款		-		283, 199		283, 199		-		136, 665		136, 665		-		78, 908		78, 908
其他應收款-關係人		-		127, 470		127, 470		-		4,887		4, 887		-		55, 842		55, 842
存貨		24, 184, 442		-		24, 184, 442		16, 994, 004		-		16, 994, 004		3, 474, 772		-		3, 474, 772
預付款項		9, 307, 094		-		9, 307, 094		173, 739		-		173, 739		-		101, 776		101, 776
其他流動資產-其他		1, 758, 595		-		1, 758, 595		997, 567		-		997, 567		1, 103, 927		-		1, 103, 927
流動資產合計		40, 429, 281	(194, 757)		40, 234, 524		30, 844, 443	(983, 761)	_	29, 860, 682		13, 890, 792	(72, 303)		13, 818, 489
非流動資產	-	10, 120, 201	\	101, 101	_	10, 201, 021	-	00, 011, 110	_	000, 101	-	20,000,002	_	10,000,100		12,000	_	10, 010, 100
升		4, 571, 661				4, 571, 661		3, 233, 587				3, 233, 587		2, 200, 695				2, 200, 695
		1, 008, 568		_						_		1, 019, 292				_		
長期預付租金				_		1, 008, 568		1, 019, 292		_				1, 032, 117		_		1, 032, 117
無形資產		13, 200		-		13, 200		14, 519		_		14, 519		27, 939		_		27, 939
遞延所得稅資產		85, 572				85, 572		30, 208				30, 208		14, 572				14, 572
存出保證金		-		194, 757		194, 757		-		983, 761		983, 761		-		72, 303		72, 303
其他資產		393, 528	_		_	393, 528		23, 461	_		_	23, 461		3, 879, 158	_			3, 879, 158
非流動資產合計		6, 072, 529		194, 757		6, 267, 286		4, 321, 067		983, 761	_	5, 304, 828		7, 154, 481		72, 303		7, 226, 784
資產總計	\$	46, 501, 810	\$	_	\$	46, 501, 810	\$	35, 165, 510	\$	_	\$	35, 165, 510	\$	21, 045, 273	\$	_	\$	21, 045, 273
負債及股東權益																		
流動負債																		
短期借款	\$	7, 960, 588	\$	-	\$	7, 960, 588	\$	7, 070, 464	\$	-	\$	7, 070, 464	\$	5, 543, 967	\$	-	\$	5, 543, 967
合約負債		5, 142, 732		-		5, 142, 732		-		-		-		-		-		-
預收款項		-		-		-		2, 331, 140		-		2, 331, 140		3, 944, 691		551		3, 945, 242
預收款項-關係人		11 705 020	,	11 705 000)		-		9 049 049	,	0 040 040)		-		1 050 000	,	3, 867		3, 867
應付帳款及其他應付款 應付帳款		11, 705, 839	(11, 705, 839) 4, 561, 142		4, 561, 142		2, 942, 042	(2, 942, 042) 714, 487		714, 487		1, 856, 603	(1, 856, 603) 1, 241, 336		1, 241, 336
恐州 恨私 當期所得稅負債		1, 986, 945		4, 501, 142		1, 986, 945		1, 473, 067		114, 401		1, 473, 067		398, 962		1, 241, 550		398, 962
其他應付款		1, 300, 343		5, 965, 936		5, 965, 936		1, 410, 001		1,601,942		1, 601, 942		550, 502		609, 898		609, 898
其他應付款-關係人		_		1, 178, 761		1, 178, 761		_		625, 613		625, 613		-		882		882
其他流動負債		515, 987		_		515, 987		85, 935		-		85, 935		98, 837		69		98, 906
流動負債合計	-	27, 312, 091	_	_		27, 312, 091		13, 902, 648		_		13, 902, 648		11, 843, 060	_	_		11, 843, 060
非流動負債	-	21, 512, 551	_	<u> </u>	_	21, 512, 551	-	10,002,010	_		-	10,002,010	_	11, 010, 000	_		_	11, 010, 000
長期借款		14, 123, 475		_		14, 123, 475		17, 085, 960		_		17, 085, 960		5, 419, 740		_		5, 419, 740
遞延所得稅負債		-		_				-		_		-		558		_		558
長期應付票據及款項-關係人		_		_		_		_		_		_		439, 833		_		439, 833
其他非流動負債		333, 360		_		333, 360		354, 419		_		354, 419		222, 673		_		222, 673
非流動負債合計		14, 456, 835		_		14, 456, 835		17, 440, 379		_		17, 440, 379		6, 082, 804		_		6, 082, 804
負債總計		41, 768, 926	_	_		41, 768, 926		31, 343, 027	_	_	_	31, 343, 027		17, 925, 864		_		17, 925, 864
股東權益	-	11, 100, 020	_			11, 100, 020		51, 515, 521			_	01, 010, 021		11,020,001	_			11, 020, 001
股果罹血 股本		1, 152, 549		_		1, 152, 549		1, 152, 549		_		1, 152, 549		1, 152, 549				1, 152, 549
資本公積		668, 506		_		668, 506		559, 243		_		559, 243		762, 048				762, 048
保留盈餘		2, 911, 829		_		2, 911, 829		2, 115, 297		_		2, 115, 297		1, 127, 898		_		1, 127, 898
歸屬於母公司業主之權益合計		4, 732, 884	-		_	4, 732, 884		3, 827, 089	-	_	-	3, 827, 089		3, 042, 495	_			3, 042, 495
- 野屬於母公司亲主之惟益合司 非控制權益		4, 102, 004		_		4, 102, 004	(4, 606)		_	(4, 606)		76, 914		_		76, 914
		4, 732, 884	-		_	4, 732, 884		3, 822, 483	_		_	3, 822, 483	_	3, 119, 409	_		-	3, 119, 409
股東權益總計	ф		ф		ф		ф		ф		φ.		ф		ф		ф	
負債及股東權益總計	2	46, 501, 810	\$	_	\$	46, 501, 810	\$	35, 165, 510	\$		\$	35, 165, 510	\$	21, 045, 273	\$		\$	21, 045, 273

註:上述財務報表之所有資產、負債、及權益科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

董事長:時守明

經理人:李四泉

FIRM

計主管:潘大榮

單位:新台幣仟元

	107年1月1日至6月30日			106年1月1日至6月30日(重編後)							
		香港一般公認			中華民國會計	_	依香港一般公認				依中華民國會計
	會計 》	原則編製之金額	調節金額增(減)		則編製之金額	_1	會計原則編製之金額	調	節金額増(減)		原則編製之金額
營業收入	\$	5, 242, 708	\$ -	\$	5, 242, 708	\$	1, 871, 060	\$	_	\$	1, 871, 060
營業成本	(2, 713, 453)	=	(2, 713, 453)	(831, 122)		=	(831, 122)
營業毛利		2, 529, 255	=	`	2, 529, 255	`-	1, 039, 938			`-	1, 039, 938
營業費用	-			_		-	-,,			_	
推銷費用	(267, 427)	-	(267, 427)	(155, 289)		_	(155, 289)
等理費用 管理費用	(419, 718)	6, 619	,	413, 099)	(186, 136)		208)		186, 344)
· · · · · · · · · · · · · · · · · · ·	\	1, 842, 110	6, 619	\	1, 848, 729	_	698, 513	_	208)		698, 305
	-	1, 042, 110	0,019		1, 040, 129	-	090, 515	_	200)	_	090, 303
營業外收入及支出	,	1, 709)		,	1 700)		10 007				10 007
其他(支出)收入	(-, /	-	(1,709)		10, 027		_		10, 027
利息收入	,	87, 056	=	,	87, 056	,	44, 777		=	,	44, 777
財務成本	(118, 679)	(6,619)		118, 679) 6, 619)	(37, 323)		208	(37, 323) 208
外幣兌換損益		99, 999)				-	17 401	_	208	_	
營業外收入及支出合計	(33, 332)	(6, 619)	_	39, 951)	-	17, 481 715, 994	_	208	_	17, 689
稅前淨利 所得稅費用	(1, 808, 778 888, 824)	= =	(1, 808, 778 888, 824)	((15, 994 413, 806)		_	(715, 994 413, 806)
111111111111111111111111111111111111111		919, 954		_	919, 954	(_	302, 188			_	302, 188
繼續營業單位本期淨利		919, 904	_		919, 904		,		_		
停業單位損益	-					_	21, 105	_		_	21, 105
本期淨利	\$	919, 954	<u>\$</u>	\$	919, 954	3	323, 293	\$		\$	323, 293
其他綜合損益											
後續可能重分類至損益之項目											
國外營運機構財務報表換算之兌換差額	(9, 553)	_	(9, 553)		135, 562		_		135, 562
本期综合捐益總額	\$	910, 401	\$ -	\$	910, 401	9		\$		\$	
个 州标管俱益稳确	Ψ	310, 401	Ψ	Ψ	310, 401	4	450,055	Ψ		Ψ	430, 033
本期淨利歸屬於母公司股東											
繼續營業部門	\$	915, 348	\$ -	\$	915, 348	9	323, 003	\$	_	\$	323, 003
停業部門	Ψ	-	_	Ψ.	-	4	17, 582	Ψ.	_	*	17, 582
11 3/ 2/ 1	\$	915, 348	\$ -	\$	915, 348	9		\$		\$	
本期綜合損益總額歸屬於	Ψ	010, 040	Ψ	Ψ	010, 040	4	040,000	Ψ		Ψ	040, 000
本期其他綜合損益歸屬於母公司股東											
	(0 552)	_	,	0 559)		04 479				04 479
國外營運機構財務報表換算之兌換差額		9, 553		(9, 553)	_	94, 478	_		_	94, 478
本期綜合損益總額歸屬於母公司股東	\$	905, 795	\$ -	\$	905, 795	\$	435, 063	\$	-	\$	435, 063
本期淨利歸屬於非控制權益											
繼續營業部門	\$	4,606	\$ -	\$	4,606	(\$	20, 815)	\$	-	(\$	20, 815)
停業部門		=			=		3, 523		<u>=</u>		3, 523
	\$	4,606	\$ -	\$	4,606	(\$	17, 292)	\$	-	(\$	17, 292)
本期其他綜合損益歸屬於非控制權益		-	_		_		41, 084		-		41, 084
本期綜合損益總額歸屬於非控制權益	\$	4, 606	\$ -	\$	4, 606	\$		\$		\$	
本期綜合損益總額	<u>Ψ</u>	910, 401	\$ -	\$	910, 401	_	\$ 458, 855	\$		\$	
	φ	510, 401	Ψ	φ	910, 401	4	400,000	Φ		φ	450, 055
普通股每股盈餘											
基本及稀釋-繼續營業部門	\$	0.106		\$	0.106	:	\$ 0.039			\$	0.039

註:上述財務報表之所有損益科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

董事長:時守明

X VID

- FIPAL

會計主管:潘大榮

子多大学

經理人:李四泉



### 1997 19			*	000			
### 1		1074	¥1月1日至6月30	8	106年1月1		單位:新台幣仟元 編後)
***		依香港一般公認	調節金	依中華民國會計	依香港一般公認	調節金	依中華民國會計
本物政資利日: 収益費利用	營業活動之現金流量		100(Fig (1004)	冰川响灰∼鱼 碗		10X = 1 (10AL)	// // // // // // // // // // // // //
対音響用 31,894 - 31,894 15,179 - 15,179 御館費用 14,272 - 14,272 25,727 - 25,72 利息費用 14,272 - 14,272 25,727 - 25,72 利息費用 14,272 - 14,272 25,727 - 25,72 利息費用 47,716 - 47,216 37,323 - 37,323 計念化入 (87,056) - (87,056) (44,777) - (44,77 大変現件を見解しま、	·	\$ 1,808,778	\$ -	\$ 1,808,778	\$ 715, 994	\$ - !	\$ 715, 994
#結析				. , , ,	,		
### # 14.212 - 14.212 25.721 - 25.772	收益費損項目						
料急費用		31, 894	-	31, 894	15, 179	-	15, 179
料点収入	攤銷費用	14, 212	-	14, 212	25, 721	-	25, 721
無要信が動物組足流動業者/債優動数	利息費用	47, 216	-	47, 216	37, 323	-	37, 323
無機業活動和組定流動有素/負債勞動製 無低性級女性無視体	利息收入	(87, 056	- (87, 056)	(44, 777) - (44, 777
機能係款具性應收款 97.406 997.406 97.	未實現外幣兌換損失	9,728	- (9, 728)	_	-	_
無機性核 - 200,974 200,974 200,974 - 80,900 89,90 表皮癌皮核 - (146,534) - (70,688) 70,666 美化癌皮核 関係人 - (122,583) 122,583) - 218,401 218,40 存穿 (16,311,654) 9,121,216 (7,190,438) 79,845 - 73,846 資産 - (71,316) (與營業活動相關之流動資產/負債變動數						
共応機改於 一、「145,534 146,534 一、「70,668 170,668 大統裁於 166,311,634 121,25,833 一、「125,583 一、「125,583 一、「125,583 一、「126,583 — 「12	應收帳款及其他應收款	697, 406	(697, 406)	-	153, 861	(153, 861)	-
英光色微軟計画係人	應收帳款	-	260, 974	260, 974	_	89, 950	89, 950
寿育 (16,311,654) 9,121,216 (7,190,438) 79,845 - 79,84	其他應收款	-	(146, 534)	146, 534)	_	(70,668) (70, 668)
荷付林期	其他應收款-關係人	-	(122, 583)	122, 583)	_	218, 401	218, 401
会的實産 (751,316) (71	存貨	(16, 311, 654	9, 121, 216	7, 190, 438)	79, 845	-	79, 845
- 異心性の質素 (761,028) - (761,028) - (761,028) - (846,199) (2,846,199) (2,846,199) (8,864 株) (12,343,981 (12,343,98	預付款項	_	(9, 133, 355)	9, 133, 355)	_	(52, 265) (52, 265
應付飲此及其他應付放	合約資產	-	(71, 316)	71, 316)	-	_	_
展付除款 - 3,446,655 3,846,655 4 - (384,027) (38	其他流動資產	(761, 028	- (761, 028)	-	-	-
其色應付款 - 4,702,534 4,702,534 4,702,534 4,608,61 165,179 (165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 165,179 (165,179) 4,488 (24,488) 3,860 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,29,345 (24,488) 3,21,255 (24,488) 4,21,258 (24,488) 4,21,258 (24,	應付帳款及其他應付款	12, 343, 981	(12, 343, 981)	_	2, 846, 199	(2,846,199)	-
其代應付款・關係人 - 553,148 553,148 - (4,488) (4,486) 今的負債 - 5,142,732 5,142,732	應付帳款	_	3, 846, 655	3, 846, 655	_	(384, 027) (384, 027
合約負債 - 5, 142, 732 5, 142, 732 5, 142, 732 - 6 - 7 - 7 - 8 - 9	其他應付款	-	4, 702, 534	4, 702, 534	-	(165, 179) (165, 179
合約負債 - 5, 142, 732 5, 142, 732 5, 142, 732 - 6 - 7 - 7 - 8 - 9	其他應付款-關係人	-	553, 148	553, 148	-	(4,488) (4, 488
預收故項・開係人	合约負債	-			-	_	_
其他流動負債 - 430,052 430,052 - 32,965 32,965 管連産生之現金流出り流入 (2,255,979) (789,004) (3,014,883) 3,829,345 31,557 3,860,90 支付不利息 (935,098) - (935,098) (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (43,565) - (74,420) - - 74,420 - - 74,420 - - 74,420 - - 74,429 - - 74,429 - - 74,429 - - 74,429 - - 74,429 - - 74,429 - - 74,429 - - 74,429 - - 74,429 - - - 15,1959 - 151,1959 - 151,1959 - 151,1959 - 151,1959 - 151,1959 - 151,1959 - 151,1959 - - - - <td>預收款項</td> <td>-</td> <td>(2, 331, 140)</td> <td>2, 331, 140)</td> <td>-</td> <td>3, 363, 061</td> <td>3, 363, 061</td>	預收款項	-	(2, 331, 140)	2, 331, 140)	-	3, 363, 061	3, 363, 061
普達産生之現金(流出)流入 (2,225,979) (789,004) (3,014,983) 3,829,345 31,557 3,860,900 支付之利息 (935,098) - (935,098) (43,565) - (43,566) - (43,566) - (43,566) - (43,566) - (43,566) - (43,566) - (43,566) - (43,566) - (43,566) - (44,777) - (74,420)	預收款項-關係人	-	_	_	-	3, 867	3, 867
ま付え利息 (935,098) - (935,098) (43,565) - (43,565) と (74,420) - (74,420) と (74,240)	其他流動負債	-	430, 052	430, 052	-	32, 965	32, 965
ま付え利息 (935,098) - (935,098) (43,565) - (43,565) と (74,420) - (74,420) と (74,240)	營運產生之現金(流出)流入	(2, 225, 979	789, 004)	3, 014, 983)	3, 829, 345	31, 557	3, 860, 902
支付所得稅 (430,309) - (430,309) 74,420 - (74,420) 普書活動之淨現金(流出)流入-繼續營業部門(3,591,386)(789,004)(4,380,399) 3,711,360 31,557 3,742,91 整業活動之淨現金流型					, ,	,	43, 565
参業活動之淨現金(流出)流入-繼續登業部門(3,591,386) (789,004) (4,380,390) 3,711,360 31,557 3,742,91			*				74, 420
接責活動之浮現金流入-停業部門 151,959 - 151,959 - 151,959 投資活動之現金流量 収取之利息 87,056 - 87,056 44,777 - 44,777 取得不動産、廠房及設備 (1,250,857) - (1,250,857) 1,127,241) - (1,127,244) 度成分配金、廠房及設備債款 1,823 - 1,823 - 1,823 + 1,824 + 1,823 - (16,342) - (16,342) - (16,342) + (16,342) - (16,342) + (16,342)							
收取之利息							151, 959
收取之利息	投資活動之現金流量						
取得不動產、廠房及設備模數	·	87, 056	-	87, 056	44, 777	_	44, 777
取得無形資產 (2,168) - (2,168) (16,342) - (16,342) 長期預付租金增加 (361,235) - (361,235) (2,761,426) - (2,761,426) - (2,761,426) - (2,761,426) - (2,761,426) - (2,761,426) - (2,761,426) - (817,614) - (817,614) - (817,614) - (817,614) - (817,614) - (817,614) - (31,557) (31,557) (31,557) (31,557) (31,557) (32,557)	取得不動產、廠房及設備	(1, 250, 857	·) – (1, 250, 857)	(1, 127, 241) - (1, 127, 241)
長期預付租金增加 (361,235) - (361,235) (2,761,426) - (2,761,426) 受限制銀行存款增加 (817,614) - (817,614) 存出保證金減少 789,004	處分不動產、廠房及設備價款	_	_	-	1,823	_	1,823
受限制銀行存款増加 - 789,004 789,004 - (817,614)	取得無形資產	(2, 168	- (2, 168)	(16, 342)	- (16, 342)
存出保證金減少 - 789,004 789,004 - (31,557) (31,557) 投資活動之淨現金流出-繼續營業部門 (1,527,204) 789,004 (738,200) (4,676,023) (31,557) (4,707,58) 投資活動之淨現金流出-停業部門 - - - - (8,961) - (8,961) - (8,966) 臺資活動之現金流量 舉借借款 9,966,810 - 9,966,810 9,351,688 - 9,351,688 償還借款 (12,039,172) - (12,039,172) (3,813,646) - (3,813,646) - (3,813,646) - (1,197,014) - - - - - - - - <	長期預付租金增加	(361, 235	- (361, 235)	(2, 761, 426)	- (2, 761, 426)
投資活動之淨現金流出-繼續營業部門 (1,527,204) 789,004 (738,200) (4,676,023) (31,557) (4,707,58) 投資活動之淨現金流出-停業部門 ————————————————————————————————————	受限制銀行存款增加	-	_	-	(817, 614)	- (817, 614
接音活動之淨現金流出-停業部門 (8,961) - (8,966) -	存出保證金減少	-	789, 004	789, 004	_	(31,557) (31, 557
接音活動之淨現金流出-停業部門 (8,961) - (8,966) -	投資活動之淨現金流出-繼續營業部門	1, 527, 204	789, 004	738, 200)	(4, 676, 023) (31, 557) (4, 707, 580
舉借借款 償還借款 長期應付票據及款項-關係人減少 9,966,810 - 9,966,810 9,351,688 - 9,351,68 債還借款 長期應付票據及款項-關係人減少 - (12,039,172) - (12,039,172) 3,813,646) - (3,813,646) - (3,813,646) - (1,197,014) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8, 961</td>							8, 961
償還借款 長期應付票據及款項-關係人滅少 其他負債增加 養育活動之淨現金(流出)流入-繼續營業部門(1,672,022) - (1,672,022) - (1,672,022) 4,668,339 - 4,6	籌資活動之現金流量						
長期應付票據及款項-關係人滅少	舉借借款	9, 966, 810	-	9, 966, 810	9, 351, 688	-	9, 351, 688
其他負債增加 400,340 - 400,340 327,311 - 327,31 - 327,31	償還借款	(12, 039, 172	- (12, 039, 172)	(3, 813, 646)	- (3, 813, 646
- 1,672,022 - 1,672,022 4,668,339 - 4,668,339 - 4,668,339 - 4,668,339 - - 4,668,339 -	長期應付票據及款項-關係人滅少	-	_	_	(1, 197, 014	- (1, 197, 014
等資活動之淨現金流入-停業部門 - - - - 本期現金及約當現金(減少)增加數 (6,790,612) - (6,790,612) 3,846,674 - 3,846,674 期初現金及約當現金餘額 10,571,630 - 10,571,630 4,747,256 - 4,747,256 匯率影響數 174 - 174 1,365 - 1,365	其他負債增加	400, 340		400, 340	327, 311		327, 311
等資活動之淨現金流入-停業部門 - - - - 本期現金及約當現金(減少)增加數 (6,790,612) - (6,790,612) 3,846,674 - 3,846,674 期初現金及約當現金餘額 10,571,630 - 10,571,630 4,747,256 - 4,747,256 匯率影響數 174 - 174 1,365 - 1,365	籌資活動之淨現金(流出)流入-繼續營業部門	(1,672,022	- (1,672,022)	4, 668, 339	_	4, 668, 339
期初現金及約當現金餘額 10,571,630 - 10,571,630 4,747,256 - 4,747,256 匯率影響數 174 - 174 1,365 - 1,365 - 1,365							-
期初現金及約當現金餘額 10,571,630 - 10,571,630 4,747,256 - 4,747,256 匯率影響數 174 - 174 1,365 - 1,365 - 1,365	本期現金及約當現金(減少)增加數	(6, 790, 612	- (6, 790, 612)	3, 846, 674	_	3, 846, 674
匯率影響數 174 - 174 1,365 - 1,365						-	4, 747, 256
期末現金及約當現金餘額 \$ 3,781,192 \$ - \$ 3,781,192 \$ 8,595,295 \$ - \$ 8.595,29							1, 365
	期末現金及約當現金餘額	\$ 3, 781, 192	\$ -	\$ 3,781,192	\$ 8,595,295	\$ -	\$ 8,595,295

註:上述財務報表之所有科目金額,係以民國107年6月30日之人民幣對新台幣匯率RMB1=NTD4.593換算。

會計主管:潘大榮 一

恒大健康產業集團有限公司及其子公司 合併財務報表重編說明

民國 107 年及 106 年第二季 (除另予註明者外,金額係以新台幣仟元為單位)

一、合併財務報表重編原則

恒大健康產業集團有限公司及其子公司(以下簡稱「合併公司」)如附件四所列之民國 107 年及 106 年第二季合併財務報表,係包括恒大健康產業集團有限公司(以下簡稱本公司)及 子公司之合併財務資訊。

合併公司依香港法令及香港財務報導準則(以下簡稱香港一般公認會計原則)編製之主要報表格式,包括簡明綜合資產負債表、簡明綜合全面收益表及簡明綜合現金流量表,因適用之會計原則不同,與「證券發行人財務報告編製準則」及金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告(以下簡稱「金管會認可之 IFRSs」)編製規定部分不同,爰依中華民國財政部證券暨期貨管理委員會(原財政部證券暨期貨管理委員會)101年12月13日金管證審字第1010056540號令「第二上市(櫃)公司財務報告複核要點」,就上述簡明綜合資產負債表、簡明綜合全面收益表及簡明綜合現金流量表,依金管會認可之IFRSs予以重編(以下簡稱「重編合併財務報表」)。

惟因適用之會計原則不同,對合併公司民國 107 年及 106 年第二季簡明綜合損益表之損益影響金額,並未達證券交易法施行細則第六條所訂應重編財務報表之標準,故上述重編合併財務報表僅依金管會認可之 IFRSs 規定之格式與分類,將上述簡明綜合資產負債表、簡明綜合全面收益表及簡明綜合現金流量表予以重分類。

二、合併公司所適用之金管會認可之 IFRSs 與香港一般公認會計原則之特定重大差異彙總說明

現行已發布生效之金管會認可之 IFRSs 與香港一般公認會計原則在特定方面可能有重大差異;其中影響合併公司民國 107 年及 106 年 6 月 30 日合併資產負債表及民國 107 年及 106 年第二季合併綜合損益表及合併現金流量表,進而影響重編合併財務報表之主要差異,彙總說明如下:

已依中華民國財務報表規定予表

項

目

(一) 資產負債表

一般之分類方式,資產係 以流動性大小排列,流動 性大者在前,流動性小者 在後。負債則按到期目的 遠近排列,近者在先,遠 者在後。股東權益按永久 性大小排列,永久性大者 在先,小者在後。

為求允當表達企業財務狀 況,擬將其他應收款、預 付款項、存出保證金、其 他應付款、合約負債及其 他流動負債科目按其性質 再予以細分表達。

一般之分類方式, 資產係以非流動性 資產在前,流動資 產在後。負債及權 益, 係以股本及各 項準備在前,負債 在後,負債以非流 動負債在前,流動 負債在後。

無分類表達的特殊 規定。

達揭露。

已依中華民國財務報表規定予表 達揭露。

資產影響數

107.06.30:1,326,642 仟元 106.12.31:2,107,503 仟元 106.06.30:716,798 仟元

負債影響數

達揭露

107.06.30:11,705,839 仟元 106.12.31:2,942,042 仟元 106,06,30:1,856,603 仟元

已依中華民國財務報表規定予表

(二) 綜合損益表

應區分營業收入、營業成 本、營業費用、營業外收 入及支出及所得稅費用, 分别予以列示,但營業成 本及營業費用不能分別列 示者,得合併之。

因非經常營業活動所發生 之費用及損失,應帳列營 業外支出,兌換損益得以 淨額表達。

(三) 現金流量表 因營業而發生之應收帳款 /應付帳款,應與非營業

> 而發生之其他應收款/其 他應付款分別列示。

應區分收入、營業 成本、收益與費 損、所得稅費用、 本年度利益(損 失)。

除財務成本所造成 之兌換損益外,皆 分類為營業費用之 一部分。

應收/應付帳款、其 他應收款/應付款係 分類於應收帳款及 其他應收款與應付 帳款及其他應付 款。

已依中華民國財務報表規定予表 達揭露

107年第2季:6,619仟元

106年第2季:208仟元

已依中華民國財務報表規定予表 達揭露

資產影響數

107年第2季:697,406仟元 106 年第2季:153,861 仟元

負債影響數

107年第2季:12,343,981仟元 106年第2季:2,846,199仟元

附件四

簡明綜合資產負債表

	附註	於2018年 6月30日 (未經審核) 人民幣千元	於2017年 12月31日 (經審核) 人民幣千元
次支			
資產 非流動資產			
物業、廠房及設備	5	995,354	704,025
土地使用權	5	219,588	221,923
無形資產	6	2,874	3,161
<u> </u>	O	18,631	6,577
預付款項	8	85,680	5,108
	0	05,000	5,100
		1,322,127	940,794
流動資產			
存貨		2,308	128
開發中物業	9(a)	4,357,231	3,529,677
持作出售已竣工物業	9(b)	905,961	170,174
貿易及其他應收賬款	7	288,840	458,851
合約資產		15,527	_
預付款項	8	2,026,365	37,827
現金及銀行結餘	10	823,251	2,301,683
有限制存款	10	382,886	217,193
		8,802,369	6,715,533
總資產		10,124,496	7,656,327
權益			
股本	14	250 026	250 026
其他儲備	14	250,936 145,549	250,936 121,760
保留盈利		633,971	460,548
		-	
本公司擁有人應佔股本及儲備		1,030,456	833,244
非控股權益		_	(1,003)
權益總額		1,030,456	832,241

簡明綜合資產負債表

		於2018年	於2017年
		6月30日	12月31日
		(未經審核)	(經審核)
	附註	人民幣千元	人民幣千元
	111 HT	7 C DQ 112 1 70	7(2(1) 1 70
4. /=			
負債			
非流動負債	10	0.075.000	0.700.000
借款	12	3,075,000	3,720,000
融資租賃承擔	13	72,580	77,165
		3,147,580	3,797,165
流動負債			
貿易及其他應付款項	11	2,548,626	640,549
合約負債	11	1,119,689	_
預收客戶款項	11	_	507,542
借款	12	1,733,200	1,539,400
融資租賃承擔	13	112,342	18,710
即期所得税負債		432,603	320,720
		5,946,460	3,026,921
總負債 		9,094,040	6,824,086
總權益及負債 ————————————————————————————————————		10,124,496	7,656,327
流動資產淨值		2,855,909	3,688,612
	1		
總資產減流動負債		4,178,036	4,629,406

時守明 董事

李四泉 董事

第22至第44頁所載的附註組成該等中期綜合財務資料的一部份。

簡明綜合全面收益表

截至6月30日止六個月

		截至6万30日正八四万			
		2018年	2017年		
		(未經審核)	(未經審核)		
		CITIZE PLOO	(經重列)		
	附註	人民幣千元	人民幣千元		
	111 117	7 20 13 1 70	7(10,176		
收益	4	1,141,456	407,372		
銷售成本	15	(590,780)	(180,954)		
3) 1///1		(000,100)	(100,001)		
毛利		550,676	226,418		
其他收入		60	2,183		
其他收益		541	_		
銷售及營銷成本	15	(58,225)	(33,810)		
行政費用	15	(91,382)	(40,526)		
金融資產減值虧損淨額	15	(973)			
		, ,			
經營溢利		400,697	154,265		
財務收入		18,954	9,749		
財務費用		(25,839)	(8,126)		
財務(開支)/收入,淨額	16	(6,885)	1,623		
除所得税前溢利		393,812	155,888		
所得税開支	17	(193,517)	(90,095)		
持續經營業務溢利		200,295	65,793		
已終止經營業務					
已終止經營業務溢利		_	4,595		
			•		
期內溢利		200,295	70,388		
其他全面收益					
(可能重新分類至損益之項目)					
匯兑差異		(2,080)	29,515		
期內全面收益總額		198,215	99,903		

簡明綜合全面收益表

截至6月30日止六個月

			日本八個刀
		2018年	2017年
		(未經審核)	(未經審核)
		(不經會物)	
			(經重列)
	附註	人民幣千元	人民幣千元
以下人士應佔溢利:			
本公司擁有人			
一持續經營業務		199,292	70,325
一已終止經營業務		_	3,828
一			0,020
		100 000	74.150
		199,292	74,153
나는 나는 UN 너희 소스			
非控股權益			
一持續經營業務		1,003	(4,532)
一已終止經營業務		_	767
		1,003	(3,765)
期內溢利		200,295	70,388
以下人士應佔全面收益總額:			
本公司擁有人		197,212	94,723
非控股權益		1,003	5,180
期內全面收益總額		198,215	99,903
本公司擁有人應佔溢利之每股盈利			
一每股基本及攤薄盈利	19	人民幣2.307分	人民幣0.858分

簡明綜合權益變動表

	本公司擁有人應佔								
	 股本	————— 特別儲備	注資儲備	 匯兑儲備	法定儲備	保留盈利	———— 合計	非控股權益	合計
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
於2018年1月1日結餘	250,936	85,582	796	(10,438)	45,820	460,548	833,244	(1,003)	832,241
全面收益									
期內溢利	_	_	_	_	_	199,292	199,292	1,003	200,295
其他全面收益	_	_	_	(2,080)	_	_	(2,080)	_	(2,080)
其他全面收益總額	_	_	_	(2,080)	_	199,292	197,212	1,003	198,215
與擁有人進行交易									
轉撥至法定儲備	_	_	_	_	25,869	(25,869)	_	_	_
與擁有人進行交易總額	_		_	-	25,869	(25,869)	-	-	-
於2018年6月30日結餘	250,936	85,582	796	(12,518)	71,689	633,971	1,030,456	_	1,030,456

簡明綜合權益變動表

	本公司擁有人應佔									
	股本	特別儲備	注資儲備	其他儲備	匯兑儲備	法定儲備	保留盈利	合計	非控股權益	合計
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
於 2017 年1月1日結餘	250,936	85,582	796	36,746	(17,395)	7,378	191,242	555,285	11,566	566,851
全面收益										
期內溢利	_	_	_	_	_	_	74,153	74,153	(3,765)	70,388
其他全面收益	_	_	_ 	_	20,570	_ 	_	20,570	8,945	29,515
全面收益總額	_		_		20,570	_	74,153	94,723	5,180	99,903
與擁有人進行交易										
視作附屬公司注資	_	_	_	12,412	_	_	_	12,412	_	12,412
轉撥至法定儲備	_	_	_	_	_	19,826	(19,826)	_	_	_
與擁有人進行										
交易總額	_	_	_	12,412	_	19,826	(19,826)	12,412	_	12,412
於2017年6月30日										
結餘	250,936	85,582	796	49,158	3,175	27,204	245,569	662,420	16,746	679,166

簡明綜合現金流量表

截至6月30日止六個月

	截至6月30	日止六個月
	2018年	2017年
	(未經審核)	(未經審核)
		(經重列)
	人民幣千元	人民幣千元
	人以市「九	八八四十九

來自經營活動之現金流量		
來自經營之現金	(484,646)	833,735
已付所得税	(93,688)	(9,485)
已付利息 	(203,592)	(16,203)
(用於)/來自持續經營業務之現金流量淨額	(781,926)	808,047
來自已終止經營業務之現金流量淨額	_	33,085
來自投資活動之現金流量		
購置物業、廠房及設備	(5,206)	(17,205)
添置在建工程	(267,134)	(228,221)
購置無形資產	(472)	(3,558)
已收利息	18,954	9,749
收購土地使用權之預付款項	(78,649)	(601,225)
出售物業、廠房及設備之所得款項	_	397
有限制銀行存款增加	_	(178,013)
行 IX 即 蚁门 扩		(170,010)
用於持續經營業務投資活動之現金淨額	(332,507)	(1,018,076)
用於已終止經營業務投資活動之現金淨額	(002,007)	(1,951)
而於已於正紅呂未初以貝//到之·// 並// · · · · · · · · · · · · · · · ·		(1,951)
來自融資活動之現金流量		
借款之所得款項	2,170,000	2,036,074
信還借款 [1] [2] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4		
	(2,621,200)	(830,317)
融資租賃承擔之所得款項	100,000	71,263
償還融資租賃承擔	(12,837)	_
償還同系附屬公司貸款 ————————————————————————————————————		(260,617)
(田孙) / 市内县德丽燃要改品次迁科与田众济县巡郊	(004.007)	1.010.400
(用於)/來自持續經營業務融資活動之現金流量淨額	(364,037)	1,016,403
來自已終止經營業務融資活動之現金淨額	_	_
現金及現金等價物(減少)/增加淨額	(1,478,470)	837,508
期初之現金及現金等價物		
	2,301,683	1,033,585
現金及現金等價物之匯兑差異	38	297
期末之現金及現金等價物,以銀行結餘及現金表示	823,251	1,871,390
MINANE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	020,231	1,07 1,000

第22至第44頁所載的附註組成該等中期綜合財務資料的一部份。

1 一般事項

恒大健康產業集團有限公司(「本公司」)及其附屬公司(統稱「本集團」)於中華人民共和國(「中國」)從事「互聯網+」社區健康管理、國際醫院、養老及康復產業和醫學美容及抗衰老(統稱「健康管理分部」)。本集團亦於香港從事出版雜誌、發行雜誌、數碼業務及提供雜誌內容(統稱「媒體分部」),有關業務已於2017年11月出售。

本公司於香港根據香港公司條例註冊成立為有限公司。其註冊辦公室地址為香港灣仔告士打道38號中國恒大中心23樓。

本公司股份於香港聯合交易所有限公司(「聯交所」)主板上市,且其存託憑證於台灣證券交易所上市。

除非另有所指外,簡明綜合中期財務資料乃以人民幣(「人民幣」)千元呈列。

(a) 本報告期內之主要事項

根據本集團於2018年6月25日發出之公告,本集團與第三方就收購Season Smart Limited (時穎有限公司,「目標公司」)訂立股份買賣協議。根據上述協議,本公司收購目標公司之股權,總代價為6,746,700,000港元。代價已於2018年7月3日以現金一次性支付。

於2018年6月25日,本公司與中國恒大集團訂立股東貸款協議。根據股東貸款協議,中國恒大集團同意向本集團提供金額6,750,000,000港元之無抵押貸款,為期三年。股東貸款協議項下之年利率為7.6%,自2018年7月3日起生效。

目標公司與FF Top Holding Ltd.共同設立了一家新公司(Smart King Limited),目標公司同意出資20億美元,以獲取Smart King Limited經全部攤薄後之45%股權:而FF Top Holding Ltd.同意以Faraday Future集團擁有之技術資產及業務入股,獲取Smart King Limited之33%股權(經全部攤薄後)。Smart King Limited刺餘之22%股權(經全部攤薄後)將預留作為根據股權激勵計劃將發行及配發予僱員的股權。

待收購事項完成後,目標公司將成為本集團之聯營公司,且本集團將於收購事項完成後採用權益會計法將Smart King Limited入賬。

2 編製基準

本截至2018年6月30日止六個月之簡明綜合中期財務資料(「中期財務資料」)已按照香港會計準則第34號 「中期財務報告」編製。

中期財務資料並不包括年度財務報告一般包括之所有各類附註。因此,中期財務資料應與本集團截至 2017年12月31日止年度之年度綜合財務報表以及本集團於中期報告期間作出之任何公開公告一併閱覽。

截至2018年6月30日止六個月之簡明綜合中期財務資料所載有關截至2017年12月31日止年度之財務資料(作為比較資料)並不構成本公司於該年度之法定年度綜合財務報表,但乃衍生自相關財務報表。根據香港法例第622章公司條例第436條須予披露有關該等法定財務報表之進一步資料載列如下:

本公司已按照香港法例第622章香港公司條例第662(3)條及其附表6第3部之規定,向公司註冊處處長交付截至2017年12月31日止年度之綜合財務報表。

本公司核數師已就該等綜合財務報表出具報告。核數師報告為無保留意見;並無載有核數師於其報告出 具無保留意見之情況下,提請注意任何引述之強調事項;亦不載有根據香港法例第622章香港公司條例 第406(2)、407(2)或(3)條作出之陳述。

(a) 更改呈列貨幣

於截至2017年12月31日止年度內,隨著媒體分部之出售(「出售」),本集團編製綜合財務報表之呈列貨幣由港元更改為人民幣。該項出售完成後,本集團之主要業務主要於中國進行,該等於中國註冊成立並運營之附屬公司之功能貨幣為人民幣,以及本集團之所有收益將以人民幣列值。因此,本公司董事認為更改後更能恰當地於該等綜合財務報表呈列本集團之業績及財務狀況並為讀者提供更多相關之財務資料。

更改呈列貨幣已追溯應用。就綜合資產負債表之資產及負債而言,該等綜合財務報表之比較數字其 後按適用結算匯率換算為人民幣,而就綜合全面收益表和綜合現金流量表項目而言,比較數字則 按適用平均匯率換算為人民幣。股本、股份溢價及儲備按釐定相應金額當日之匯率換算(即過往匯 率)。

除採納下文所載之新訂及經修訂準則外,所採納之會計政策與上一個財政年度及相應中期報告期間之會計政策貫徹一致(附註3)。

2 編製基準(續)

(b) 本集團所採納之經修訂準則

香港財務報告準則第1號(修訂本) 香港財務報告準則第2號(修訂本) 香港財務報告準則第4號(修訂本)

香港會計準則第28號(修訂本) 香港會計準則第40號(修訂本) 香港(國際財務報告詮釋委員會)第22號 香港財務報告準則第9號

香港財務報告準則第15號

首次採納香港財務報告準則 以股份為基礎之支付交易之分類及計量

保險合約,與香港財務報告準則第4號「保險合約」一併 應用香港財務報告準則第9號「金融工具」

於聯營公司及合營企業之投資

轉讓投資物業

外幣交易及預付代價

全融工具

客戶合約收益

採納上述新訂及經修訂準則不會對中期財務資料造成任何重大影響,惟附註3所載列者除外。

(c) 已頒佈但尚未被實體採納之準則之影響

下列為已頒佈但於2018年1月1日開始之財政年度尚未生效,且未獲提早採納之新訂準則及經修訂 準則:

於以下	日	期	或	之	後	開	始
	之	年	度	期	間	生	效

香港財務報告準則第16號 香港(國際財務報告詮釋委員會) 有關所得稅處理方法之不明朗因素

2019年1月1日 2019年1月1日

會計準則第28號(修訂本)

香港財務報告準則第10號及香港 投資者與其聯營公司或合營企業之間

待定

的資產出售或注資

本集團仍在評估上述新訂及經修訂準則之影響。

香港財務報告準則第16號「租賃 | (i)

香港財務報告準則第16號於2016年1月頒佈。該準則將導致差不多所有租賃在資產負債表內 確認,經營租賃與融資租賃之劃分已被刪除。根據該新訂準則,資產(該租賃項目之使用權)與 支付租金之金融負債被確認。唯一例外者為短期及低價值租賃。

對承和人之會計處理將不會出現重大變動。

此準則將主要影響本集團經營租賃之會計處理。於報告日期,本集團有不可取消之經營租賃 承擔人民幣18,216,000元(附註20)。然而,本集團仍未釐定該等承擔將導致資產及負債就未來 付款確認之程度,以及將如何影響本集團之利潤及現金流量分類。

短期及低價值租賃之豁免可能涵蓋部分經營租賃承擔,而某些承擔則可能與香港財務報告準 則第16號中不包含租賃之安排有關。

該準則於2019年1月1日或以後開始之年度報告期內之首個中期期間強制施行。本集團預計不 會在生效日期前採納該準則。

3 會計政策變更

本附註説明採納香港財務報告準則第9號「金融工具」及香港財務報告準則第15號「客戶合約收益」對本集團財務報表之影響,並披露自2018年1月1日起應用之新會計政策(倘其與過往期間所應用者不同)。

(a) 對財務報表之影響

本集團董事認為,本集團之會計政策變動不會對去年之財務報表產生任何重大影響。

(b) 香港財務報告準則第9號「金融工具」一採納準則之影響

香港財務報告準則第9號取代香港會計準則第39號中與金融資產及金融負債之確認、分類及計量, 以及終止確認金融工具、金融資產減值及對沖會計有關之條文。

自2018年1月1日起採納香港財務報告準則第9號金融工具僅導致會計政策發生變更。財務報表中已確認之金額並無作出調整。新會計政策載列於下文附註3(c)。

香港財務報告準則第9號引入之分類及計量模式變更並無對本集團現有之金融資產及負債產生重大影響,原因為該等資產及負債所包括之按攤銷成本計量之貸款、應收款項及金融負債乃主要根據香港會計準則第39號而釐定,與根據香港財務報告準則第9號按攤銷成本計量之金融資產及負債相似,並預計將持續按公允價值進行初步確認並隨後按攤銷成本計量。

本集團須修改其根據香港財務報告準則第9號所採用之減值方法。本集團採用簡化方法,就其貿易應收款以及合同資產按整個存續期基準記錄預期虧損。其他應收款方面,本集團採用一般方法,按 12個月基準或整個存續期基準記錄預期信貸虧損。董事認為,減值方法之變動不會對本集團之保留 盈利及股本產生任何重大影響。

(c) 香港財務報告準則第9號「金融工具 |一 自2018年1月1日起採納之會計政策

(i) 投資及其他金融資產

分類

自2018年1月1日起,本集團將其金融資產劃分為以下計量類別:

- 其後將按公平值計量者(計入其他全面收益或損益),及
- 將按攤銷成本計量者。

分類取決於實體管理金融資產之業務模式及現金流量之合約條款。

就按公平值計量之資產而言,收益及虧損將計入損益或其他全面收益。就並非持作買賣之權 益工具投資而言,其將取決於本集團是否於最初確認時行使不可撤銷選擇權,以按公平值將 權益投資計入其他全面收益(按公平值列值計入其他全面收益)。

本集團於(且僅於)管理該等資產之業務模式變動時,方會重新分類債務投資。

3 會計政策變更(續)

- (c) 香港財務報告準則第9號「金融工具」一 自2018年1月1日起採納之會計政策 (續)
 - (i) 投資及其他金融資產(續)

計量

於初步確認時,本集團按金融資產之公平值加上(倘金融資產並非按公平值計入損益(按公平值計入損益))直接歸屬於金融資產收購之交易成本計量。按公平值計入損益之金融資產之交易成本於損益中支銷。

當釐定其現金流量是否僅為支付本金及利息時,將整體考慮包含嵌入衍生工具之金融資產。

債務工具

債務工具之後續計量取決於本集團管理資產之業務模式及資產之現金流量特徵。本集團將其 債務工具分類為三種計量類別:

- 攤銷成本:倘為收取合約現金流量而持有之資產之現金流量僅為本金及利息付款,則該 等資產按攤銷成本計量。該等金融資產之利息收入採用實際利率法計入財務收入。終止 確認產生之任何收益或虧損直接於損益中確認,並與外匯收益及虧損於其他收益/(虧 損)列示。減值虧損於損益表內作為單獨項目列示。
- 按公平值計入其他全面收益:倘為收取合約現金流量及出售金融資產而持有之資產之現金流量僅為本金及利息付款,則該等資產按公平值計入其他全面收益計量。賬面值變動乃透過其他全面收益確認,惟就確認減值收益或虧損而言,利息收益及外匯收益及虧損於損益確認。終止確認金融資產時,先前於其他全面收益確認之累計收益或虧損將自權益重新分類至損益並於其他收益/(虧損)中確認。來自該等金融資產之利息收入採用實際利率法計入財務收入。外匯收益及虧損於其他收益/(虧損)呈列,而減值開支於損益表內作為單獨項目列示。
- 按公平值計入損益:不符合攤銷成本或按公平值計入其他全面收益標準之資產按公平值 計入損益計量。其後按公平值計入損益計量之債務投資產生之收益或虧損於損益內確 認,並於其產生期間之其他收益/(虧損)以淨值列示。

3 會計政策變更(續)

(c) 香港財務報告準則第9號「金融工具」一 自2018年1月1日起採納之會計政策 (續)

(i) 投資及其他金融資產(續)

股本工具

本集團其後按公平值計量所有股本投資。倘本集團管理層已選擇於其他全面收益呈列股本 投資之公平值收益及虧損,則於終止確認此類投資後,公平值收益及虧損不再重新分類至損 益。當本集團收取付款之權利確立時,此類投資之股息繼續於損益中確認為其他收入。

按公平值計入損益之金融資產之公平值變動於損益表(如適用)其他收益/(虧損)中確認。按公平值計入其他全面收益之股本投資之減值虧損(及減值虧損撥回)不會與公平值之其他變動分開呈報。

減值

自2018年1月1日起,本集團按前瞻性基準評估與其以攤銷成本及按公平值計入其他全面收益 之債務工具相關之預期信貸虧損。所應用之減值方法取決於信貸風險是否顯著增加。

對於貿易應收款以及合同資產的減值,本集團採用香港財務報告準則第9號允許的簡化方法,該方法規定初始確認資產時同時確認其預期存續期虧損。

其他應收款的減值按12個月預期信貸虧損或存續期預期信貸虧損計量,視乎信貸風險初始確認後有否大幅增加而定。倘應收款信貸風險於初始確認後大幅增加,則其減值按預期存續期信貸虧損計量。

(d) 香港財務報告準則第15號「客戶合約收益 | 一採納準則之影響

本集團自2018年1月1日起採納香港財務報告準則第15號「客戶合約收益」,此舉導致會計政策變更。本集團董事認為,本集團在確認收益方面之變動不會對於財務報表確認之金額產生重大影響。

(e) 香港財務報告準則第15號「客戶合約收益」一會計政策

下文闡述本集團就客戶合約收益而言之更新政策,以反映香港財務報告準則第15號獲採納:

合約資產及負債以及取得合約之成本

在與客戶訂立合約時,本集團有權獲得客戶支付之代價,並承擔向客戶轉讓貨物或提供服務之履約責任。該等權利及履約責任共同導致淨資產或淨負債,視乎剩餘權利與履約責任之間之關係而定。 倘剩餘權利超過剩餘履約責任,則該合約為一項資產,並確認為合約資產。反之,倘剩餘履約責任 超過剩餘權利,則該合約為一項負債,並確認為合約負債。

倘本集團預期將可收回為取得客戶合約而產生之增量成本,則會將有關成本確認為合約資產。

3 會計政策變更(續)

(e) 香港財務報告準則第15號「客戶合約收益」一會計政策(續)

收益確認

收益按本集團於中國銷售養生空間並於日常業務過程中提供服務之已收或應收代價之公平值計量。收益於扣除折讓及對銷與本集團成員公司之銷售後呈列。當收益就本集團各項業務而言符合下 文所述之特定準則時,本集團則確認收益。

養生空間銷售額

養生空間之銷售額於資產控制權轉讓至客戶時確認收益。有關轉讓可視乎合約條款及適用於合約之法律,在一段時間內或於某時間點確認。倘滿足以下條件,則可於一段時間內轉讓資產控制權:

- 客戶同時收到且消耗由本集團履約所帶來之全部利益;或
- 本集團履約時創建及增強由客戶控制之資產;或
- 產出之資產具有不可替代用途,且本集團有權就累計至今已完成之履約部分收取款項。

倘資產控制權在一段時間內轉讓,本集團按在合約期間內完全達成履約責任之進度進行收益確認。 否則,收益於客戶獲得資產控制權之時點確認。

完全達成履約責任之進度乃根據本集團對履行責任所作付出或投入計量,其必須為描述本集團完成履約責任表現之最佳指標。

在釐定合約之交易價格時,倘融資成份重大,本集團將根據合約之融資成份調整合約之承諾代價。

就於某時點轉讓物業控制權之養生空間合約而言,收益於買方獲得實物所有權或竣工物業之法定 所有權且本集團已獲得現時之付款請求權並很可能收回代價時確認。

4 分部資料

本集團之主要營運決策者(「主要營運決策者」)為本公司之執行董事,負責審閱本集團之內部報告以評估表現及分配資源。管理層已按照該等報告釐定經營分部。本集團組成了兩個分部:

健康管理: 於中國從事「互聯網+」社區健康管理、國際醫院、養老及康復產業、醫學美容及抗

衰老。

媒體(已於2017年 於香港出版雜誌、發行雜誌、從事數碼業務及提供雜誌內容

11月出售):

管理層已根據本集團之業務模式識別可報告分部,並根據除稅前溢利評估經營分部之表現。企業開支、 投資收入、財務收入及成本以及所得稅開支並不包括在分部業績。

(a) 按種類劃分收益

本集團於本期間之收益分析如下:

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
健康管理:		
養生空間銷售額	1,138,192	404,103
醫療美容及健康管理收入	3,264	3,269
	1,141,456	407,372
媒體(已終止經營業務):		
廣告收入	_	42,518
發行收入	_	15,258
數碼業務收入	_	43,539
提供雜誌內容業務	_	220
	_	101,535
	1,141,456	508,907

4 分部資料(續)

(b) 分部收益及業績

以下載列之分部業績及其他分部項目已包括於截至2018年6月30日止六個月及2017年之簡明綜合 全面收益表中:

	截至2018年6月30日止六個月				
	媒體	健康管理	總計		
	人民幣千元	人民幣千元	人民幣千元		
分部收益及來自外部客戶之收益	_	1,141,456	1,141,456		
分部業績			404,987		
A NV CD.					
企業開支			(4,290)		
財務費用,淨額		-	(6,885)		
除所得税前溢利			393,812		
所得税開支		_	(193,517)		
期間溢利			200,295		
其他分部項目:					
已於開支確認之折舊及攤銷(附註15)	_	(10,038)	(10,038)		

4 分部資料(續)

(b) 分部收益及業績(續)

	截至2017年6月30日止六個月		
	媒體	健康管理	總計
	人民幣千元	人民幣千元	人民幣千元
	(經重列)	(經重列)	(經重列)
分部收益及來自外部客戶之收益	101,535	407,372	508,907
分部業績	4,594	161,696	166,290
◇ ₩ 問 十			/O [11]
企業開支			(6,511)
財務收入,淨額			704
除所得税前溢利			160,483
所得税開支			(90,095)
期間溢利			70,388
其他分部項目:			
已於開支確認之折舊及攤銷(附註15)	(6,044)	(7,857)	(13,901)

4 分部資料(續)

(b) 分部收益及業績(續)

於2018年6月30日及2017年12月31日之分部資產如下:

		持續經營業務		已終止經營業務	
	健康管理 人民幣千元	未分配 人民幣千元	小計 人民幣千元	媒體 人民幣千元	總計 人民幣千元
於2018年6月30日					
分部資產	9,762,376	_	9,762,376	_	9,762,376
企業資產	_	362,120	362,120	_	362,120
總資產	9,762,376	362,120	10,124,496	_	10,124,496
於2017年12月31日					
分部資產	7,560,816	_	7,560,816	_	7,560,816
企業資產	_	95,511	95,511	_	95,511
總資產	7,560,816	95,511	7,656,327	_	7,656,327

(c) 地區資料

於截至2018年6月30日止六個月,本集團之營運位於中國。於截至2017年6月30日止六個月,本集團之營運位於香港及中國。

本集團按銷售產生之位置呈列之來自外部客戶之收益及按資產之位置呈列之非流動資產(不包括金融工具及遞延税項資產)之資料詳述如下:

	來目外部客戶之收益		非流動	貸産	
	截至以下日期	截至以下日期止六個月			
	2018年	2018 年 2017年 2018 ^组			
	6月30日	6月30日	6月30日	12月31日	
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	
		(經重列)			
1 + / = /					
持續經營業務 一中國	1,141,456	407,372	1,303,496	934,217	
已終止經營業務					
一香港	_	98,735	_	_	
一中國	_	2,800	_	_	
	1,141,456	508,907	1,303,496	934,217	

5 物業、廠房及設備、在建工程及土地使用權

	物業、廠房及 設備 人民幣千元	在建工程 人民幣千元	土地使用權 人民幣千元
於2018年1月1日			
於2018年1月1日期初賬面淨值	72,643	658,994	226,593
折舊/攤銷	(27,612)		(4,670)
賬面淨值	45,031	658,994	221,923
截至2018年6月30日止六個月			
於2018年1月1日期初賬面淨值	45,031	658,994	221,923
添置	3,283	294,990	_
折舊/攤銷	(6,944)	_	(2,335)
別 6/) 規 明	(-,- : -)		

6 無形資產

	軟件 人民幣千元	商標 人民幣千元	總額 人民幣千元
於2018年1月1日			
成本	7,582	86	7,668
累計攤銷及減值	(4,485)	(22)	(4,507)
賬面淨值	3,097	64	3,161
截至2018年6月30日止6個月			
於2018年1月1日期初賬面淨值	3,097	64	3,161
添置	472	_	472
難銷	(755)	(4)	(759)
於2018年6月30日期末賬面淨值	2,814	60	2,874
於2018年6月30日			
成本	8,054	86	8,140
累計攤銷及減值	(5,240)	(26)	(5,266)
賬面淨值	2,814	60	2,874

7 貿易及其他應收款項

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
貿易應收賬款(附註(a))	157,221	213,845
減:呆賬撥備(附註(b))	(196)	
	157,025	213,845
其他應收款項		
一第三方	104,839	243,942
一關連公司	27,753	1,064
	132,592	245,006
減:呆賬撥備	(777)	
	131,815	245,006
	288,840	458,851

貿易應收賬款主要來自養生空間銷售額。銷售養生空間之所得款項須根據相關買賣協議之條款收取。按發票日之貿易應收賬款 (a) 之賬齡分析如下:

	2018 年 6月3 0 日 人民幣千元	2017年 12月31日 人民幣千元
90天內 超過91天但不多於180天 超過180天但不多於365天	139,834 — 17,387	199,422 301 14,122
	157,221	213,845

逾期貿易應收賬款之賬齡分析如下:

	2018 年 6月30 日 人民幣千元	2017年 12月31日 人民幣千元
90天內	800	-

為計量預期信貸虧損,貿易及其他應收款項基於共同的信用風險特徵和逾期天數被分組。於2018年6月30日,貿易應收款人民 幣800,000元(2017年12月31日:零)已逾期及已減值,並已計提撥備人民幣196,000元(2017年12月31日:零)。

8 預付款項

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
預付款項(a)	2,112,045	42,935
減: 非即期部分:		
一土地使用權之預付款項	(78,649)	_
- 物業、廠房及設備之預付款項	(7,031)	(5,108)
即期部分	2,026,365	37,827

⁽a) 款項主要為就養生空間收購土地使用權而向第三方支付之預付款項及墊款。

9 開發中物業及持作出售已竣工物業

(a) 開發中物業

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
開發中物業包括:		
一建築成本及已資本化開支	548,262	420,815
一已資本化利息	178,568	87,553
一土地使用權	3,630,401	3,021,309
	4,357,231	3,529,677

開發中物業包括若干位於中國(不包括香港)不同地區地塊的土地使用權收購成本,該等地塊於固定期間內用作開發養生空間。土地使用權的租期為40至70年。

(b) 持作出售已竣工物業

所有持作出售已竣工物業均位於中國。

10 現金及銀行結餘

(a) 有限制存款

於2018年6月30日,本集團持有人民幣382,886,000元(於2017年12月31日:人民幣217,193,000元) 之有限制銀行存款作為項目建設保證金的擔保。

(b) 現金及現金等價物

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
銀行現金及手頭現金 - 以人民幣計值 - 以港元計值	820,513 2,017	2,299,785 1,186
一以其他貨幣計值 ————————————————————————————————————	721 823,251	712 2,301,683

將人民幣計值結餘兑換為外幣及將該等外幣計值的銀行結餘及現金匯出中國須遵守中國政府頒佈的有關外匯管制規則及條例。

銀行現金根據每日銀行存款利率以浮動利率賺取利息。

11 貿易及其他應付款項以及合約負債

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
應付下列各方之貿易應付賬款:		
一第三方	993,064	155,560
應付下列各方之其他應付款項: 一第三方	1,298,919	348,779
カニカ - 關連方(附註22(b)(ii))	256,643	136,210
()()		
	1,555,562	484,989
貿易及其他應付款項總額	2,548,626	640,549
*		
來自下列各方之合約負債(a): 一養生空間客戶	1,119,578	_
一其他客戶	111	_
合約負債總額 	1,119,689	
來自下列各方之預收款項:		
一養生空間客戶	_	505,450
一其他客戶	_	2,092
預收款項總額	_	507,542

⁽a) 採納香港財務報告準則第15號後,預收款項重新分類至合約負債。

於報告日期,按發票日之貿易應付賬款之賬齡分析:

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
90天內 超過91天但不多於180天 超過180天但不多於365天	977,067 3,569 12,428	147,846 3,229 4,485
	993,064	155,560

12 借款

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
計入非流動負債之借款:		
銀行借款	708,200	733,200
其他借款(a)	2,880,000	4,020,000
	2 500 000	4.750.000
	3,588,200	4,753,200
減:非即期借款之即期部分	(513,200)	(1,033,200)
	3,075,000	3,720,000
計入流動負債之借款:		
其他借款(a)	1,220,000	506,200
非即期借款之即期部分	513,200	1,033,200
	1,733,200	1,539,400
借款總額	4,808,200	5,259,400
以人民幣計值之借款總額	4,808,200	5,259,400

⁽a) 若干於中國從事養生空間開發的集團公司分別與若干金融機構(「受託人」) 訂立基金安排,據此,受託人籌集信託基金,並將基金所得款項注資集團公司。所有該等借款均按定息計息,並設有固定還款期限。

13 融資租賃承擔

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
融資租賃承擔減:非即期部分	184,922 (72,580)	95,875 (77,165)
即期部分	112,342	18,710

本集團融資租賃承擔分析如下:

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
一年內 超過一年但不超過五年	121,385 80,489	20,490 89,087
租賃應付最低租金	201,874 (16,952)	109,577 (13,702)
租賃負債總額	184,922	95,875
融資租賃負債現值如下: 一年內 超過一年但不超過五年	112,342 72,580	18,710 77,165
	184,922	95,875

上述應付金額乃根據相關協議所載之計劃償還日期計算。

融資租賃承擔之賬面值以人民幣計值。

14 股本

	股份數量	總額 人民幣千元
普通股,已發行及繳足: 於2018年6月30日及2017年12月31日	8,640,000,000	250,936

15 經營溢利

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
已售養生空間成本(包括建築成本、土地成本及利息成本) 僱員福利開支	569,235 58,933	162,559 45,375
僱員福利開支(包括董事酬金)	138,744	53,674
減:於開發中物業及在建工程中資本化的金額	(79,811)	(8,299)
廣告及推廣開支	34,723	13,423
營業税及其他徵費	19,180	1,278
物業、廠房及設備折舊	6,944	5,767
顧問費	6,244	4,210
土地使用權攤銷	2,335	1,877
無形資產攤銷	759	213

16 財務(開支)/收入,淨額

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
財務收入		
一利息收入	18,954	9,749
財務費用		
一借款利息支出	(216,583)	(62,307)
一融資租賃利息支出	(2,603)	_
一其他財務費用	(12,956)	(5,882)
	(232,142)	(68,189)
已資本化利息	206,303	60,063
財務費用	(25,839)	(8,126)
財務(開支)/收入,淨額	(6,885)	1,623

17 所得税開支

簡明綜合中期財務資料中所得税開支之金額指:

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
即期所得税:		
一中國企業所得税	85,753	42,830
一中國土地增值税	119,818	46,793
	205,571	89,623
遞延所得税:		
一中國企業所得税	(12,054)	472
	193,517	90,095

香港利得税按截至2018年6月30日及2017年6月30日止六個月之估計應課税溢利之16.5%計算。

中國企業所得稅按截至2018年6月30日及2017年6月30日止六個月之估計應課稅溢利之25%計算。

根據有關現行法例、詮釋及慣例,本集團為中國之營運計提之所得税撥備乃根據兩個期間之估計應課稅 溢利按適用稅率25%計算。

中國土地增值稅就土地增值(即出售物業所得款項扣除可扣減項目(包括土地使用權及所有物業發展開支))按累進稅率30%至60%徵稅。

18 股息

董事並不建議就本期間派付中期股息(截至2017年6月30日止六個月:人民幣零元)。

19 每股盈利

本公司擁有人應佔每股基本及攤薄盈利乃按以下數據計算:

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
本公司擁有人應佔溢利 就每股基本盈利而言之普通股加權平均數	199,292 8,640,000,000	74,153 8,640,000,000
每股基本及攤薄盈利(人民幣分)(a) 一來自持續經營業務 一來自已終止經營業務	2.307 —	0.814 0.044
	2.307	0.858

(a) 截至2018年6月30日及2017年6月30日止六個月概無潛在攤薄普通股,故每股攤薄盈利與每股基本盈利相同。

20 承擔

(a) 經營租賃承擔

不可撤銷之經營租賃未來應付最低租金如下:

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
不超過一年 超過一年但不超過五年 超過五年	4,446 13,770 —	11,469 30,002 5,730
	18,216	47,201

(b) 物業開發開支承擔

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
已簽約但未撥備		
一收購附屬公司	5,688,143	_
一物業開發活動	2,063,649	_
一收購土地使用權	2,562,740	_
	10,314,532	

21 財務擔保

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
本集團物業單位部分買方抵押機構擔保	164,696	140,410

本集團已為本集團物業單位之若干買家安排銀行融資,並就該等買家之還款責任提供擔保。有關擔保於以下最早發生者終止:(i)發出房地產產權證(一般於完成擔保登記後兩至三年發出);或(ii)物業買家完成按揭供款。

根據擔保條款,該等買家倘違反按揭繳款,本集團有責任向銀行繳付違約買家尚餘的按揭本金連同累計 利息及罰息,本集團有權收回有關物業的所有權及管有權。本集團的擔保期由授出按揭日開始。董事認 為買家違約繳款的機會甚微,且按公平值計量之財務擔保影響不大。

22 關連方交易

(a) 關連方之名稱及關係

本集團由中國恒大集團所控制,後者擁有74.99%之本公司股份。餘下25.01%之股份由公眾所持有。本集團之最終母公司為英屬處女群島註冊成立之Xin Xin (BVI) Limited。本集團最終控制人為許家印博士。

名稱	關係
中國恒大集團	中間控股公司
恒大健康產業集團有限公司	母公司
恒大人壽保險有限公司	本集團控股公司之合資公司
廣州恒大淘寶足球俱樂部股份有限公司	本集團控股公司之合資公司

22 關連方交易(續)

(b) 關連方之重大交易

(i) 與中國恒大集團相關之公司進行之交易:

截至2018年及2017年6月30日止六個月,本集團與關連方訂立以下重大交易,該等交易乃於本集團正常業務過程中訂立:

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
雜項收費及費用	627	1,118

(ii) 與中國恒大集團相關之公司之結餘:

截至2018年6月30日及2017年12月31日,本集團與關連方重大非交易結餘如下:

	2018年 6月30日 人民幣千元	2017年 12月31日 人民幣千元
應收同系附屬公司之款項(附註7)	27,753	1,064
應付同系附屬公司之款項(附註11)	81,165	1,844
應付中間控股公司之款項(附註11)	175,478	134,366

其他應收款項主要來自於同系附屬公司用於日常經營之現金預付款。應收款項為無抵押、不計息,且須按要求償還。並未就關聯方應收款項作出撥備(2017年12月31日:人民幣零元)。

應付款項主要來自同系附屬公司之現金墊款。應付款項不計息(2017年12月31日:人民幣零元)。

(c) 主要管理人員報酬

主要管理人員包括董事及各主要運營部門負責人。已付或應付主要管理人員僱員服務之報酬載列如下:

截至6月30日止六個月

	2018 年 人民幣千元	2017年 人民幣千元 (經重列)
短期福利 離職後福利	10,440 225	2,448 214
	10,665	2,662

附件五

Condensed Consolidated Balance Sheet

	Note	As at 30 June 2018 (Unaudited) RMB'000	As at 31 December 2017 (Audited) RMB'000
ACCETO			
ASSETS			
Non-current assets	E	00E 2E4	704.005
Property, plant and equipment	5	995,354	704,025
Land use rights	5 6	219,588	221,923
Intangible assets	0	2,874	3,161
Deferred income tax assets	0	18,631	6,577
Prepayments	8	85,680	5,108
		1,322,127	940,794
Current assets			
Inventories		2,308	128
Properties under development	9(a)	4,357,231	3,529,677
Completed properties held for sales	9(b)	905,961	170,174
Trade and other receivables	7	288,840	458,851
Contract assets		15,527	_
Prepayments	8	2,026,365	37,827
Cash and bank balances	10	823,251	2,301,683
Restricted deposits	10	382,886	217,193
		8,802,369	6,715,533
Total assets		10,124,496	7,656,327
EQUITY			
Share capital	14	250,936	250,936
Other reserves		145,549	121,760
Retained earnings		633,971	460,548
Capital and reserves attributable to the owners of the Company		1,030,456	833,244
Non-controlling interests		_	(1,003)
Total equity		1,030,456	832,241

Condensed Consolidated Balance Sheet

	Note	As at 30 June 2018 (Unaudited) RMB'000	As at 31 December 2017 (Audited) RMB'000
LIABILITIES			
Non-current liabilities			
Borrowings	12	3,075,000	3,720,000
Finance lease obligations	13	72,580	77,165
		3,147,580	3,797,165
Current liabilities			
Trade and other payables	11	2,548,626	640,549
Contract liabilities	11	1,119,689	_
Receipt in advance from customers	11	_	507,542
Borrowings	12	1,733,200	1,539,400
Finance lease obligations	13	112,342	18,710
Current income tax liabilities		432,603	320,720
		5,946,460	3,026,921
Total liabilities		9,094,040	6,824,086
Total equity and liabilities		10,124,496	7,656,327
Net current assets		2,855,909	3,688,612
Total assets less current liabilities		4,178,036	4,629,406

Shi Shouming *Director*

Li Siquan *Director*

The notes on pages 22 to 44 form an integral part of these interim consolidated financial information.

Condensed Consolidated Statement of Comprehensive Income

Six months ended 30 June

		Six months ended 30 June			
		2018 (Unaudited)	2017 (Unaudited) (Restated)		
	Note	RMB'000	RMB'000		
Revenue	4	1,141,456	407,372		
Cost of sales	15	(590,780)	(180,954)		
Gross profit		550,676	226,418		
Other income		60	2,183		
Other gains		541	2,100		
Selling and marketing expenses	15	(58,225)	(33,810)		
Administrative expenses	15	(91,382)	(40,526)		
Net impairment losses on financial assets	15	(973)	(40,020)		
- Inpairment 103363 Off infairoid dasets	10	(373)			
Operating profit		400,697	154,265		
Finance income		18,954	9,749		
Finance costs		(25,839)	(8,126)		
Finance (expense)/income — net	16	(6,885)	1,623		
Profit before income tax		393,812	155,888		
Income tax expenses	17	(193,517)	(90,095)		
Profit from continuing operations		200,295	65,793		
Discontinued operation					
Profit from discontinued operation		_	4,595		
Profit for the period		200,295	70,388		
Other comprehensive income					
(Items that may be reclassified to profit or loss)					
Currency translation differences		(2,080)	29,515		
Total comprehensive income for the period		198,215	99,903		

Condensed Consolidated Statement of Comprehensive Income

Six months ended 30 June

	Note	2018 (Unaudited) RMB'000	2017 (Unaudited) (Restated) RMB'000
Profit attributable to:			
Owners of the Company			
 Continuing operations 		199,292	70,325
Discontinued operation		_	3,828
		199,292	74,153
A			
Non-controlling interest			(4.500)
Continuing operations		1,003	(4,532)
Discontinued operation		_	767
		1,003	(3,765)
		1,000	(0,1 00)
Profit for the period		200,295	70,388
Tatal assessation in a series attails stable to			
Total comprehensive income attributable to: Owners of the Company		197,212	94,723
Non-controlling interest		1,003	5,180
		.,	3,100
Total comprehensive income for the period		198,215	99,903
Earnings per share for profit attributable to owners of			
the Company			
Basic and diluted earnings per share	19	2.307 fen	0.858 fen

The notes on pages 22 to 44 form an integral part of these interim consolidated financial information.

Condensed Consolidated Statement of Changes in Equity

		Attributable to owners of the Company							
	Share capital RMB'000	Special reserve RMB'000	Capital contribution reserve RMB'000	Exchange reserve RMB'000	Statutory reserve RMB'000	Retained profits RMB'000	Total RMB'000	Non- controlling interests RMB'000	Total RMB'000
Balance at 1 January 2018	250,936	85,582	796	(10,438)	45,820	460,548	833,244	(1,003)	832,241
Comprehensive income									
Profit for the period	_	_	_	_	_	199,292	199,292	1,003	200,295
Other comprehensive income		_	_	(2,080)	_	_	(2,080)	_	(2,080)
Total comprehensive income	_	_	_	(2,080)	_	199,292	197,212	1,003	198,215
Transactions with owners									
Transfer to statutory reserve	-	_	_	-	25,869	(25,869)	_	_	_
Total transactions with owners	<u>-</u>	<u>_</u> _			25,869	(25,869)	<u></u>	<u> </u>	
Balance at 30 June 2018	250,936	85,582	796	(12,518)	71,689	633,971	1,030,456	-	1,030,456

Condensed Consolidated Statement of Changes in Equity

			Attribut	able to owners	of the Compa	ny				
			Capital						Non-	
	Share	Special	contribution	Other	Exchange	Statutory	Retained		controlling	
	capital	reserve	reserve	reserve	reserve	reserve	profits	Total	interests	Total
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
Balance at 1 January 2017	250,936	85,582	796	36,746	(17,395)	7,378	191,242	555,285	11,566	566,851
Comprehensive income										
Profit for the period	_	_	_	_	_	_	74,153	74,153	(3,765)	70,388
Other comprehensive income	_	_	_	_	20,570	_	_	20,570	8,945	29,515
Total comprehensive income	_	_	_		20,570	_	74,153	94,723	5,180	99,903
Transactions with owners										
Deemed contributions from										
fellow subsidiaries	_	_	_	12,412	_	_	_	12,412	_	12,412
Transfer to statutory reserve	_	_	_	_	_	19,826	(19,826)	_	_	_
Total transactions with owners		_		12,412	_	19,826	(19,826)	12,412	_	12,412
Balance at 30 June 2017	250,936	85,582	796	49,158	3,175	27,204	245,569	662,420	16,746	679,166

The notes on pages 22 to 44 form an integral part of these interim consolidated financial information.

Condensed Consolidated Statement of Cash Flows

Six months ended 30 June

	Six months end	ed 30 June
	2018	2017
	(Unaudited)	(Unaudited)
		(Restated)
	RMB'000	RMB'000
Cash flows from operating activities		
Cash generated from operations	(484,646)	833,735
Tax paid	(93,688)	(9,485)
Interest paid	(203,592)	(16,203)
Net cash flow (used in)/generated from continuing operations	(781,926)	808,047
Net cash generated from operating activities from discontinued operation	_	33,085
Cash flows from investing activities		
Purchases of property, plant and equipment	(5,206)	(17,205)
Additions to construction-in-progress	(267,134)	(228,221)
Purchases of intangible assets	(472)	(3,558)
Interest received	18,954	9,749
Prepayments for acquisition of land use rights	(78,649)	(601,225)
Proceeds from sales of property, plant and equipment	_	397
Increase in restricted bank deposits		(178,013)
Net and used in investing activities from another in a counting	(000 507)	(4.040.070)
Net cash used in investing activities from continuing operations	(332,507)	(1,018,076)
Net cash used in investing activities from discontinued operation		(1,951)
Cash flows from financing activities		
	2 170 000	2 026 074
Proceeds from borrowings	2,170,000	2,036,074
Repayments of borrowings	(2,621,200)	(830,317)
Proceeds from finance lease obligations	100,000	71,263
Repayments of finance lease obligations	(12,837)	_
Repayments of loans fellow subsidiaries		(260,617)
Net cash flows (used in)/generated from financing activities from		
continuing operations	(364,037)	1,016,403
Net cash generated from financing activities from discontinued operation		_
		225
Net (decrease)/increase in cash and cash equivalents	(1,478,470)	837,508
Cash and cash equivalents at beginning of the period	2,301,683	1,033,585
Exchange difference on cash and cash equivalents	38	297
Cash and cash equivalents at end of the period, representing		
bank balances and cash	823,251	1,871,390

The notes on pages 22 to 44 form an integral part of these interim consolidated financial information.

1 GENERAL INFORMATION

Evergrande Health Industry Group Limited (the "Company") and its subsidiaries (together, the "Group") is engaged in "Internet+" community health management, international hospitals, elderly care and rehabilitation, medical cosmetology and anti-ageing (collectively, the "Health Management Segment") in the People's Republic of China (the "PRC"). The Group also engaged in magazine publishing, distribution of magazines, digital business and provision of magazine content (collectively, the "Media Segment") in Hong Kong which was disposed in November 2017.

The Company is incorporated in Hong Kong as a limited liability company under the Hong Kong Companies Ordinance. The address of its registered office is 23rd Floor, China Evergrande Centre, 38 Gloucester Road, Wanchai, Hong Kong.

The Company's shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") and it has deposit receipts listed on The Taiwan Stock Exchange.

The condensed consolidated interim financial information is presented in Renminbi ("RMB") thousands, unless otherwise stated.

(a) Key event for the current reporting period

In accordance with the Group's announcement which was issued on 25 June 2018, it has entered into a Share Sale and Purchase Agreement with a third party in relation to the acquisition of Season Smart Limited (the "Target Company"). Pursuant to the aforementioned agreement, the Company acquires the equity interest of the Target Company for a total consideration of HK\$6,746,700,000. The consideration was paid in one lump sum in cash on 3 July 2018.

The Company entered into the shareholder loan agreement with China Evergrande Group on 25 June 2018. Pursuant to the shareholder loan agreement, China Evergrande Group agrees to provide a three-year unsecured loan in the amount of HK\$6,750,000,000 to the Group. The annual interest rate under the shareholder loan agreement is 7.6% and provided on 3 July 2018.

The Target Company and FF Top Holding Ltd. jointly established a new company (Smart King Limited), the Target Company agreed to make a capital contribution of US\$2 billion to obtain a 45% equity interest in Smart King Limited on a fully diluted basis; and FF Top Holding Ltd. agree to contribute technical assets and business owned by the Faraday Future Group to obtain a 33% equity interest in Smart King Limited (on a fully diluted basis). The remaining 22% equity interest in Smart King Limited (on a fully diluted basis) is reserved as equity to be issued and be allotted to the employees in accordance with the equity incentive plan.

Following completion of the acquisition, the Target Company become an associate company of the Group, the Group will use equity accounting method to account for Smart King Limited upon completion of the acquisition.

2 BASIS OF PREPARATION

This condensed consolidated interim financial information for the six months ended 30 June 2018 ("Interim Financial Information") has been prepared in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting".

The Interim Financial Information does not include all the notes of the type normally included in an annual financial report. Accordingly, the Interim Financial Information is to be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2017 and any public announcements made by the Group during the interim reporting period.

The financial information relating to the year ended 31 December 2017 that is included in the condensed consolidated interim financial information for the six months ended 30 June 2018 as comparative information does not constitute the Company's statutory annual consolidated financial statements for that year but is derived from those financial statements. Further information relating to these statutory financial statements required to be disclosed in accordance with section 436 of the Hong Kong Companies Ordinance (Cap. 622) is as follows:

The Company has delivered the consolidated financial statements for the year ended 31 December 2017 to the Registrar of Companies as required by section 662(3) of, and Part 3 of Schedule 6 to, the Hong Kong Companies Ordinance (Cap. 622).

The Company's auditor has reported on those consolidated financial statements. The auditor's report was unqualified; did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying its report; and did not contain a statement under sections 406(2), 407(2) or (3) of the Hong Kong Companies Ordinance (Cap. 622).

(a) Change in presentation currency

During the year ended 31 December 2017, the Group has changed its presentation currency from Hong Kong dollars ("HK\$") to RMB for the preparation of its consolidated financial statements following the disposal of Media Segment (the "Disposal"). After the Disposal, the remaining principal activities of the Group are mainly conducted in the PRC where the functional currency of those subsidiaries incorporated and operating in the PRC are denominated in RMB and all of the Group's revenue is denominated in RMB. Accordingly, the directors of the Company considered that the change would result in a more appropriate presentation of the Group's performance and financial position in these consolidated financial statements and provide more relevant financial information to the readers.

The change in presentation currency has been applied retrospectively. The comparative figures in these consolidated financial statements were then translated to RMB using the applicable closing rates for assets and liabilities in the consolidated balance sheet and applicable average rates for items in the consolidated statement of comprehensive income and the consolidated statement of cash flows. Share capital, share premium and reserves were translated at the exchange rate at the date when the respective amounts were determined (i.e. historical exchange rates).

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, except adoption of new and amended standards as set out below (note 3).

2 BASIS OF PREPARATION (Continued)

(b) Amended standards adopted by the Group

Amendments to HKFRS 1 First time adoption of HKFRS

Amendments to HKFRS 2 Classification and measurement of Share-based payment transactions
Amendments to HKFRS 4 Insurance contracts applying HKFRS 9 financial instruments with HKFRS

4 insurance contracts

Amendment to HKAS 28 Investments in associates and joint ventures

Amendments to HKAS 40 Transfers of investment property

HK (IFRIC) 22 Foreign currency transactions and advance consideration

HKFRS 9 Financial instruments

HKFRS 15 Revenue from contracts with customers

The adoption of the above new and amended standards did not have any material impact on the Interim Financial Information except for disclosure set out in Note 3.

(c) Impact of standards issued but not yet applied by the entity

The following new standards and amendments to standards have been issued but are not effective for the financial year beginning 1 January 2018 and have not been early adopted:

Effective for annual	
periods beginning	
on or after	

HKFRS 16 Lease 1 January 2019
HK(IFRIC) 23 Uncertainty over income tax treatments 1 January 2019
Amendments to HKFRS 10 and Sale or contribution of assets between an HKAS 28 investor and its associate or joint venture

The impact of new standards and amendments to standards above is still under assessment by the Group.

(i) HKFRS 16 Leases

HKFRS 16 was issued in January 2016. It will result in almost all leases being recognised on the balance sheet, as the distinction between operating and finance leases is removed. Under the new standard, an asset (the right to use the leased item) and a financial liability to pay rentals are recognised. The only exceptions are short-term and low-value leases.

The accounting for lessors will not significantly change.

The standard will affect primarily the accounting for the Group's operating leases. As at the reporting date, the Group has non-cancellable operating lease commitments of RMB18,216,000 (Note 20). However, the Group has not yet determined to what extent these commitments will result in the recognition of an asset and a liability for future payments and how this will affect the Group's profit and classification of cash flows.

Some of the commitments may be covered by the exception for short-term and low-value leases and some commitments may relate to arrangements that will not qualify as leases under HKFRS 16.

The standard is mandatory for first interim periods within annual reporting periods beginning on or after 1 January 2019. The Group does not intend to adopt the standard before its effective date.

3 CHANGES IN ACCOUNTING POLICIES

This note explains the impact of the adoption of HKFRS 9 Financial Instruments and HKFRS 15 Revenue from Contracts with Customers on the Group's financial statements and also discloses the new accounting policies that have been applied from 1 January 2018, where they are different to those applied in prior periods.

(a) Impact on the financial statements

The directors of the Group consider that the changes in the Group's accounting policies do not have any material impacts on prior year financial statements.

(b) HKFRS 9 Financial Instruments — Impact of adoption

HKFRS 9 replaces the provisions of HKAS 39 that relate to the recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments, impairment of financial assets and hedge accounting.

The adoption of HKFRS 9 Financial Instruments from 1 January 2018 only resulted in changes in accounting policies. No adjustments were made to the amounts recognised in the financial statements. The new accounting policies are set out in note 3(c) below.

The changes on the classification and measurement models introduced by HKFRS 9 do not have material impact on the Group's existing financial assets and liabilities, as they are mainly comprised of loans and receivables and financial liabilities at amortised costs as determined under HKAS 39, which are similar to the financial assets and liabilities measured at amortised cost under HKFRS 9, and are expected to continuously be initial recognised at fair value and subsequently measured at amortised cost.

The Group was required to revise its impairment methodology under HKFRS 9. The Group applied the simplified approach and recorded lifetime expected losses on its trade receivables and contract assets. The Group applied general approach and recorded either 12-month expected credit losses or lifetime expected credit losses on its other receivables. The directors of the Croup consider that there is no material impact of the change in impairment methodology on the Group's retained earnings and equity.

(c) HKFRS 9 Financial Instruments — Accounting policies applied from 1 January 2018

(i) Investments and other financial assets

Classification

From 1 January 2018, the Group classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through OCI, or through profit or loss), and
- those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments that are not held for trading, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

The Group reclassifies debt investments when and only when its business model for managing those assets changes.

3 CHANGES IN ACCOUNTING POLICIES (Continued)

(c) HKFRS 9 Financial Instruments — Accounting policies applied from 1 January 2018 (Continued)

(i) Investments and other financial assets (Continued)

Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Group classifies its debt instruments:

- Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses), together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss.
- FVOCI: Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in the statement of profit or loss.
- FVPL: Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVPL. A
 gain or loss on a debt investment that is subsequently measured at FVPL is recognised in profit
 or loss and presented net within other gains/(losses) in the period in which it arises.

3 CHANGES IN ACCOUNTING POLICIES (Continued)

(c) HKFRS 9 Financial Instruments — Accounting policies applied from 1 January 2018 (Continued)

(i) Investments and other financial assets (Continued)

Equity instruments

The Group subsequently measures all equity investments at fair value. Where the Group's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments continue to be recognised in profit or loss as other income when the Group's right to receive payments is established.

Changes in the fair value of financial assets at FVPL are recognised in other gains/(losses) in the statement of profit or loss as applicable. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

Impairment

From 1 January 2018, the Group assesses on a forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

The Group applies the simplified approach to providing for expected credit losses prescribed by HKFRS 9, which permits the use of the lifetime expected loss provision for all trade receivables and contract assets.

Impairment on other receivables is measured as either 12-month expected credit losses or lifetime expected credit losses, depending on whether there has been a significant increase in credit risk since initial recognition. If a significant increase in credit risk of a receivable has occurred since initial recognition, then impairment is measured as lifetime expected credit losses.

(d) HKFRS 15 Revenue from Contracts with Customers — Impact of adoption

The Group has adopted HKFRS 15 Revenue from Contracts with Customers from 1 January 2018 which resulted in changes in accounting policies. The directors of the Group consider the changes on the Group's revenue recognition do not have material impact on the amounts recognised in the financial statements.

(e) HKFRS 15 Revenue from Contracts with Customers — Accounting policies

The following describes the Group's updated revenue from contracts with customers' policy to reflect the adoption of HKFRS 15:

Contract assets and liabilities and costs for obtaining contracts

Upon entering into a contract with a customer, the Group obtains rights to receive consideration from the customer and assumes performance obligations to transfer goods or provide services to the customer. The combination of those rights and performance obligations gives rise to a net asset or a net liability depending on the relationship between the remaining rights and the performance obligations. The contract is an asset and recognised as contract assets if the measure of the remaining rights exceeds the measure of the remaining performance obligations. Conversely, the contract is a liability and recognised as contract liabilities if the measure of the remaining performance obligations exceeds the measure of the remaining rights.

The Group recognises the incremental costs of obtaining a contract with a customer within contract assets if the Group expects to recover those costs.

3 CHANGES IN ACCOUNTING POLICIES (Continued)

(e) HKFRS 15 Revenue from Contracts with Customers — Accounting policies (Continued)

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable for the sales of health and living projects in the PRC and rendering of services in the ordinary course of the Group's activities. Revenue is shown, net of discounts and after eliminating sales with the Group companies. The Group recognises revenue when specific criteria have been met for each of the Group's activities, as described below.

Sales of health and living projects

Revenues from sales of health and living projects are recognised when or as the control of the asset is transferred to the customer. Depending on the terms of the contract and the laws that apply to the contract, control of the asset may transfer over time or at a point in time. Control of the asset is transferred over time if the Group's performance:

- provides all of the benefits received and consumed simultaneously by the customer; or
- creates and enhances an asset that the customer controls as the Group performs; or
- do not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.

If control of the asset transfers over time, revenue is recognised over the period of the contract by reference to the progress towards complete satisfaction of that performance obligation. Otherwise, revenue is recognised at a point in time when the customer obtains control of the asset.

The progress towards complete satisfaction of the performance obligation is measured based on the Group's efforts or inputs to the satisfaction of the performance obligation that best depict the Group's performance in satisfying the performance obligation:

In determine the transaction price, the Group adjusts the promised amount of consideration for the effect of a financing component if it is significant.

For the health and living projects contracts for which the control of the property is transferred at a point in time, revenue is recognised when the purchaser obtains the physical possession or the legal title of the completed property and the Group has present right to payment and the collection of the consideration is probable.

4 SEGMENT INFORMATION

The chief operating decision-maker ("CODM") of the Group has been identified as the executive directors of the Company who are responsible for reviewing the Group's internal reporting in order to assess the performance and allocate resources. Management has determined the operating segments based on these report. The Group organised into two segments.

Health Management: "Internet+" community health management, international hospitals, elderly care and

rehabilitation, medical cosmetology and anti-ageing in PRC.

Media (disposed in Magazine publishing, distribution of magazine, digital business and provision of magazine

November 2017): content in Hong Kong.

Management has identified the reportable segments based on the Group's business model and assesses the performance of the operating segments based on profit before tax. Corporate expenses, investment income, finance income and costs and income tax expense are not included in segment results.

(a) Revenue by type

An analysis of the Group's revenue for the period is as follows:

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Health Managament		
Health Management:	1 120 100	404 100
Sales of health and living projects	1,138,192	404,103
Income from medical cosmetology and health management	3,264	3,269
	1,141,456	407,372
Media (discontinued operation):		
Advertising income	_	42,518
Circulation income	_	15,258
Digital business income	_	43,539
Provision of magazine content	_	220
	_	101,535
	1,141,456	508,907

4 SEGMENT INFORMATION (Continued)

(b) Segment revenue and results

The segment results and other segment items included in the condensed consolidated statement of comprehensive income for the six months ended 30 June 2018 and 2017 are as follows:

	Six mo	Six months ended 30 June 2018 Health		
	Media RMB'000	Management RMB'000	Total RMB'000	
Segment revenue and revenue from				
external customers	_	1,141,456	1,141,456	
Segment results			404,987	
Corporate expenses			(4,290)	
Finance costs — net		-	(6,885)	
Profit before income tax			393,812	
Income tax expense		-	(193,517)	
Profit for the period			200,295	
Other segment items:				
Depreciation and amortisation recognised in		(40,000)	(40,000)	
expense (note 15)	_	(10,038)	(10,038)	

4 SEGMENT INFORMATION (Continued)

(b) Segment revenue and results (Continued)

	Six months ended 30 June 2017		
	Media RMB'000 (Restated)	Health Management RMB'000 (Restated)	Total RMB'000 (Restated)
Commont recognition and recognition from			
Segment revenue and revenue from external customers	101,535	407,372	508,907
Segment results	4,594	161,696	166,290
Corporate expenses			(6,511)
Finance income — net			704
Profit before income tax			160,483
Income tax expense			(90,095)
Profit for the period			70,388
Other segment items:			
Depreciation and amortisation recognised in			
expense (note 15)	(6,044)	(7,857)	(13,901)

4 SEGMENT INFORMATION (Continued)

(b) Segment revenue and results (Continued)

The segment assets as at 30 June 2018 and 31 December 2017 are as follows:

	Cont	inuing operatio	n	Discontinued operation	
	Health Management RMB'000	Unallocated RMB'000	Sub-total RMB'000	Media RMB'000	Total RMB'000
As at 30 June 2018					
Segment assets	9,762,376	_	9,762,376	_	9,762,376
Corporate assets	_	362,120	362,120		362,120
Total assets	9,762,376	362,120	10,124,496	_	10,124,496
As at 31 December 2017					
Segment assets	7,560,816	_	7,560,816	_	7,560,816
Corporate assets	_	95,511	95,511	_	95,511
Total assets	7,560,816	95,511	7,656,327	_	7,656,327

(c) Geographical information

For the six months ended 30 June 2018, the Group's operations are located in the PRC. For the six months ended 30 June 2017, the Group's operations were located in Hong Kong and the PRC.

The Group's revenue from external customers based on the location where the sales occurred and information about its non-current assets (excluding financial instruments and deferred tax assets) by geographical location of the assets are detailed below:

	Revenue from external		Non-curre	ent assets
	For the six m	onths ended		
	30 June 2018 RMB'000	30 June 2017 RMB'000 (Restated)	30 June 2018 RMB'000	31 December 2017 RMB'000
Continuing operations — PRC	1,141,456	407,372	1,303,496	934,217
Discontinued operation — Hong Kong — PRC		98,735 2,800		_
	1,141,456	508,907	1,303,496	934,217

5 PROPERTY, PLANT AND EQUIPMENT, CONSTRUCTION-IN-PROGRESS AND LAND USE RIGHTS

	Property, plant and equipment RMB'000	Construction- in-progress RMB'000	Land use rights RMB'000
At 1 January 2018			
Opening net book amount at 1 January 2018	72,643	658,994	226,593
Depreciation/amortisation	(27,612)	_	(4,670)
Net book amount	45,031	658,994	221,923
Six months ended 30 June 2018			
Opening net book amount at 1 January 2018	45,031	658,994	221,923
Additions	3,283	294,990	_
Depreciation/amortisation	(6,944)	_	(2,335)
Closing net book amount at 30 June 2018	41,370	953,984	219,588

6 INTANGIBLE ASSETS

	Software RMB'000	Trademarks RMB'000	Total RMB'000
At 1 January 0010			
At 1 January 2018	7 500	86	7.660
Cost	7,582		7,668
Accumulated amortisation and impairment	(4,485)	(22)	(4,507)
Net book amount	3,097	64	3,161
Six months ended 30 June 2018			
Opening net book amount at 1 January 2018	3,097	64	3,161
Additions	472	_	472
Amortisation	(755)	(4)	(759)
Closing net book amount at 30 June 2018	2,814	60	2,874
At 30 June 2018			
Cost	8,054	86	8,140
Accumulated amortisation and impairment	(5,240)	(26)	(5,266)
Net book amount	2,814	60	2,874

7 TRADE AND OTHER RECEIVABLES

	30 June 2018 RMB'000	31 December 2017 RMB'000
	4== 004	040.045
Trade receivables (Note (a)) Less: allowance for doubtful debts (Note (b))	157,221 (196)	213,845 —
	157,025	213,845
Other receivables		
third partiesrelated parties	104,839 27,753	243,942
	132,592	245,006
Less: allowance for doubtful debts	(777)	
	131,815	245,006
	288,840	458,851

(a) Trade receivables mainly arose from sale of health and living projects. Proceeds in respect of sales of health and living projects are to be received in accordance with the terms of the related sales and purchase agreements. The following is an aging analysis of trade receivables based on the invoice date:

	30 June 2018 RMB'000	31 December 2017 RMB'000
Within 90 days	139,834	199,422
Over 91 days and within 180 days	_	301
Over 180 days and within 365 days	17,387	14,122
	157,221	213,845

The aging analysis of past due trade receivables is as follows:

	30 June 2018 RMB'000	31 December 2017 RMB'000
Within 90 days	800	_

⁽b) To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. As at 30 June 2018, trade receivables of RMB800,000 were past due and impaired (31 December 2017: nil) and a provision of RMB196,000 has been made (31 December 2017: nil).

8 PREPAYMENTS

	30 June 2018 RMB'000	31 December 2017 RMB'000
Prepayments (a)	2,112,045	42,935
Less: non-current portion: — prepayments for land use rights — prepayments for property, plant and equipment	(78,649) (7,031)	_ (5,108)
Current portion	2,026,365	37,827

⁽a) Amounts mainly represented the prepayments and advances to third parties for acquisition of land use rights for health and living projects.

9 PROPERTIES UNDER DEVELOPMENT AND COMPLETED PROPERTIES HELD FOR SALES

(a) Properties under development

	30 June 2018 RMB'000	31 December 2017 RMB'000
Properties under development comprise: — Construction costs and capitalised expenditures — Interest capitalised — Land use rights	548,262 178,568 3,630,401	420,815 87,553 3,021,309
	4,357,231	3,529,677

Properties under development include costs of acquiring rights to use certain lands, which are located in various areas of the PRC other than Hong Kong, for health and living projects development over fixed periods. Land use rights are held on leases of between 40 to 70 years.

(b) Completed properties held for sales

All completed properties held for sales are located in the PRC.

10 CASH AND BANK BALANCES

(a) Restricted deposits

As at 30 June 2018, restricted deposits of RMB382,886,000 (31 December 2017: RMB217,193,000) are held at banks as security for guarantee deposits for construction of projects.

(b) Cash and cash equivalents

	30 June 2018 RMB'000	31 December 2017 RMB'000
Cash at bank and on hand		
 Denominated in RMB 	820,513	2,299,785
 Denominated in HKD 	2,017	1,186
 Denominated in other currencies 	721	712
	823,251	2,301,683

The conversion of RMB denominated balances into foreign currencies and the remittance of such foreign currencies denominated bank balances and cash out of the PRC are subject to relevant rules and regulation of foreign exchange control promulgated by the PRC government.

Cash at banks earns interest at floating daily bank deposit rates.

11 TRADE AND OTHER PAYABLES AND CONTRACT LIABILITIES

	30 June 2018 RMB'000	31 December 2017 RMB'000
Trade payables to:	000.004	155 500
— third parties	993,064	155,560
Other payables to:		
third payties	1,298,919	348,779
- related parties (Note 22(b)(ii))	256,643	136,210
	1,555,562	484,989
Total trade and other payables	2,548,626	640,549
Contract liabilities from (a):		
 sale of health and living projects 	1,119,578	_
— other customers	111	_
Total contract liabilities	1,119,689	_
Receipt in advance from:		
 sale of health and living projects 	_	505,450
— other customers	_	2,092
Total receipt in advance	_	507,542

⁽a) The receipt in advance is reclassified to contract liabilities with the adoption of HKFRS 15.

The aging analysis of trade payables based on the invoice date at the reporting date:

	30 June 2018 RMB'000	31 December 2017 RMB'000
Within 90 days Over 91 days and within 180 days Over 180 days and within 365 days	977,067 3,569 12,428	147,846 3,229 4,485
	993,064	155,560

12 BORROWINGS

	30 June 2018 RMB'000	31 December 2017 RMB'000
Borrowings included in non-current liabilities: Bank borrowings Other borrowings (a)	708,200 2,880,000	733,200 4,020,000
	3,588,200	4,753,200
Less: current portion of non-current borrowings	(513,200)	(1,033,200)
	3,075,000	3,720,000
Borrowings included in current liabilities: Other borrowings (a) Current portion of non-current borrowings	1,220,000 513,200 1,733,200	506,200 1,033,200 1,539,400
Total borrowings	4,808,200	5,259,400
The total borrowings are denominated in RMB	4,808,200	5,259,400

⁽a) Certain group companies in the PRC which are engaged in development for health and living projects have entered into fund arrangements with certain financial institutions (the "Trustees"), respectively, pursuant to which Trustees raised trust funds and injected the funds' proceeds to the group companies. All these borrowings bear fixed interest rates and have fixed repayment terms.

13 FINANCE LEASE OBLIGATIONS

	30 June 2018 RMB'000	31 December 2017 RMB'000
Finance lease obligations Less: non-current portion	184,922 (72,580)	95,875 (77,165)
Current portion	112,342	18,710

The Group's finance lease obligations were analysed as follow:

	30 June 2018 RMB'000	31 December 2017 RMB'000
Within one year	121,385	20,490
Later than one year but not later than five years	80,489	89,087
Minimum lease payments	201,874	109,577
Future finance charges	(16,952)	(13,702)
Total lease liabilities	184,922	95,875
The present value of finance lease liabilities is as follows:		
Within one year	112,342	18,710
Later than one year but not later than five years	72,580	77,165
	184,922	95,875

The above amounts due are based on the schedule repayment dates set out in the relevant agreements.

The carrying amount of finance lease obligations was denominated in RMB.

14 SHARE CAPITAL

	Number of shares	Amount RMB'000
Ordinary shares, issued and fully paid: At 30 June 2018 and 31 December 2017	8,640,000,000	250,936

15 OPERATING PROFIT

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Cost of health and living projects sold (including construction cost,		
land cost and interest cost)	569,235	162,559
Employee benefit expenses	58,933	45,375
Employee benefit expenditure (including directors' emoluments)	138,744	53,674
Less: capitalised in properties under development and construction in		
progress	(79,811)	(8,299)
Advertising and promotion expenses	34,723	13,423
Business tax and other levies	19,180	1,278
Depreciation of property, plant and equipment	6,944	5,767
Consulting fee	6,244	4,210
Amortisation of land use rights	2,335	1,877
Amortisation of intangible assets	759	213

16 FINANCE (EXPENSE)/INCOME — NET

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Finance income		
— Interest income	18,954	9,749
Finance costs		
 Interest expense on borrowings 	(216,583)	(62,307)
 Interest expense on finance leases 	(2,603)	_
— Other finance costs	(12,956)	(5,882)
	(232,142)	(68,189)
Interest capitalised	206,303	60,063
Finance costs	(25,839)	(8,126)
Finance (expense)/income, net	(6,885)	1,623

17 INCOME TAX EXPENSES

The amount of income tax expense charged to the condensed consolidated interim financial information represents:

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Current income tax:		
PRC corporate income tax	85,753	42,830
— PRC land appreciation tax	119,818	46,793
	205,571	89,623
Deferred income tax:		
 PRC corporate income tax 	(12,054)	472
	193,517	90,095

Hong Kong profits tax is calculated at 16.5% of the estimated assessable profit for the six months ended 30 June 2018 and 30 June 2017.

PRC corporate income tax is calculated at 25% of the estimated assessable profit for the six months ended 30 June 2018 and 30 June 2017.

The income tax provision of the Group in respect of operations in the PRC has been calculated at the applicable tax rate of 25% on the estimated assessable profits for both periods, based on the existing legislation, interpretations and practices in respect thereof.

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

18 DIVIDENDS

The directors do not recommend the payment of an interim dividend for the period (six months ended 30 June 2017: RMB: nil).

19 EARNINGS PER SHARE

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

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Profit attributable to owners of the Company Weighted average number of ordinary shares for the purpose of basic earnings per share	199,292 8,640,000,000	74,153 8,640,000,000
Basic and diluted earnings per share (RMB fen) (a) — from continuing operations — from discontinued operation	2.307 —	0.814 0.044
	2.307	0.858

⁽a) As there was no dilutive potential ordinary shares for the six months ended 30 June 2018 and 30 June 2017, diluted earnings per share equals basic earnings per share.

20 COMMITMENTS

(a) Operating lease commitment

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	30 June 2018 RMB'000	31 December 2017 RMB'000
Not later than one year Later than one year and not later than five years Later than five years	4,446 13,770 —	11,469 30,002 5,730
	18,216	47,201

(b) Commitments for property development expenditure

	30 June 2018 RMB'000	31 December 2017 RMB'000
Contracted but not provided for		
Acquisition of a subsidiary	5,688,143	_
 Property development activities 	2,063,649	_
 Acquisition of land use rights 	2,562,740	_
	10,314,532	_

21 FINANCIAL GUARANTEE

	30 June 2018 RMB'000	31 December 2017 RMB'000
Guarantees in respect of mortgage facilities for certain purchasers of the Group's property units	164,696	140,410

The Group has arranged bank financing for certain purchasers of the Group's property units and provided guarantees to secure obligations of such purchasers for repayments. Such guarantees terminate upon the earlier of (i) issuance of the real estate ownership certificate which will generally be available within an average period of two to three years upon the completion of guarantee registration; or (ii) the satisfaction of mortgaged loan by the purchasers of properties.

Pursuant to the terms of the guarantees, upon default in mortgage payments by these purchasers, the Group is responsible to repay the outstanding mortgage principals together with accrued interest and penalty owed by the defaulted purchasers to the banks and the Group is entitled to take over the legal title and possession of the related properties. The Group's guarantee period starts from the dates of grant of the mortgages. The directors consider that the likelihood of default in payments by purchasers is minimal and the financial guarantees measured at fair value is immaterial.

22 RELATED PARTY TRANSACTIONS

(a) Name and relationship with related parties

The Group is controlled by China Evergrande Group, which owns 74.99% of the Company's shares. The remaining 25.01% of the shares are widely held. The ultimate parent of the Group is Xin Xin (BVI) Limited, incorporated in the British Virgin Islands. The ultimate controlling party of the Group is Dr. Hui Ka Yan.

Name	Relationship	
China Evergrande Group	Intermediate holding company	
Evergrande Health Industry Holdings Limited	Parent company	
Evergrande Life Assurance Co., Ltd.	Joint venture of the Group's holding company	
Guangzhou Evergrande Taobao Football Club Co., Ltd.	Joint venture of the Group's holding company	

22 RELATED PARTY TRANSACTIONS (Continued)

(b) Significant transactions with related parties

(i) Transactions with companies related to China Evergrande Group:

During six months ended 30 June 2018 and 2017, the Group had the following significant transactions with related parties, which are carried out in the normal course of the Group's business:

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Miscellaneous charges and fees	627	1,118

(ii) Balances with companies related to China Evergrande Group:

As at 30 June 2018 and 31 December 2017, the Group had the following significant non-trade balances with related parties:

	30 June 2018 RMB'000	31 December 2017 RMB'000
Receivables from fellow subsidiaries (Note 7) Payables to fellow subsidiaries (Note 11) Payables to an intermediate holding company (Note 11)	27,753 81,165 175,478	1,064 1,844 134,366

The other receivables arise mainly from cash advance to fellow subsidiaries for daily operation purpose. The receivables are unsecured interest free and repayable on demand. No provisions are held against receivables from related parties (31 December 2017: RMB:nil).

The payables arise mainly from cash advance from fellow subsidiaries. The payables bear no interest (31 December 2017: RMB:nil)

(c) Key management compensation

Key management includes directors and heads of major operational departments. The compensation paid or payable to key management for employee services is shown below:

Six months ended 30 June

	2018 RMB'000	2017 RMB'000 (Restated)
Short-term benefits Post-employment benefits	10,440 225	2,448 214
	10,665	2,662