



Acme International Holdings Limited

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(Incorporated in the Cayman Islands with limited liability)

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Stock Code **1870**

2024

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Corporate Information

公司資料

Board of Directors

Executive Directors

Mr. Kwan Kam Tim (*Chairman*)
Mr. Yip Wing Shing
Mr. Gao Shufang (*resigned on 18 January 2024*)
Mr. Zhang Guangying (*appointed on 18 January 2024*)
Ms. Leung Ng Mui May

Independent Non-Executive Directors

Prof. Hons. Lau Chi Pang, *BBS, J.P.*
Mr. Chin Wai Keung Richard
Prof. Mo Lai Lan

Audit Committee

Prof. Mo Lai Lan (*Chairlady*)
Mr. Chin Wai Keung Richard
Prof. Hons. Lau Chi Pang, *BBS, J.P.*

Remuneration Committee

Prof. Hons. Lau Chi Pang, *BBS, J.P.* (*Chairman*)
Mr. Kwan Kam Tim
Mr. Chin Wai Keung Richard

Nomination Committee

Prof. Hons. Lau Chi Pang, *BBS, J.P.* (*Chairman*)
Mr. Kwan Kam Tim
Mr. Chin Wai Keung Richard

Joint Company Secretary

Mr. Lam Tsz Chung
Mr. Yu Chim Shun

Register Office

Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

Head Office

Unit 3007-3008, 30/F, West Tower, Shun Tak Centre,
168-200 Connaught Road Central,
Sheung Wan, Hong Kong

董事會

執行董事

關錦添先生 (*主席*)
葉永聖先生
高書方先生 (*於2024年1月18日辭任*)
張廣迎先生 (*於2024年1月18日獲委任*)
梁五妹女士

獨立非執行董事

劉智鵬議員, *銅紫荊星章, 太平紳士*
錢偉強先生
巫麗蘭教授

審核委員會

巫麗蘭教授 (*主席*)
錢偉強先生
劉智鵬議員, *銅紫荊星章, 太平紳士*

薪酬委員會

劉智鵬議員, *銅紫荊星章, 太平紳士* (*主席*)
關錦添先生
錢偉強先生

提名委員會

劉智鵬議員, *銅紫荊星章, 太平紳士* (*主席*)
關錦添先生
錢偉強先生

聯席公司秘書

林子聰先生
于霽遜先生

註冊辦事處

Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

總部

香港上環
干諾道中168-200號
信德中心西座30樓3007-3008室

Corporate Information (Continued)

公司資料 (續)

Principal Place of Business in Hong Kong

Unit A, 15/F., Infotech Centre,
21 Hung To Road,
Kwun Tong, Hong Kong

Principal Share Registrar and Transfer Office in the Cayman Islands

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

Hong Kong Branch Share Registrar and Transfer Office

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

Legal Adviser

Michael Li & Co.
Rooms 1901A, 1902 & 1902A, 19/F.,
New World Tower I,
16-18 Queen's Road Central,
Central, Hong Kong

Independent Auditor

PricewaterhouseCoopers
Certified Public Accountants
Registered Public Interest Entity Auditor
22/F, Prince's Building
Central
Hong Kong

Principal Bankers

Citibank N.A., Hong Kong Branch
The Bank of East Asia, Limited

Company Website

www.acmehld.com

Stock Code

1870

香港主要營業地點

香港觀塘
鴻圖道21號
訊科中心15樓A室

開曼群島股份過戶登記處總處

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

法律顧問

李智聰律師事務所
香港中環
皇后大道中16-18號
新世界大廈1期
19樓1901A、1902及1902A室

獨立核數師

羅兵咸永道會計師事務所
執業會計師
註冊公眾利益實體核數師
香港
中環
太子大廈22樓

主要往來銀行

花旗銀行(香港分行)
東亞銀行有限公司

公司網站

www.acmehld.com

股份代號

1870

Financial Highlights

財務摘要

For the six months ended
30 June

截至6月30日止六個月

		2024	2023
		2024年	2023年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Revenue	收益	83,932	75,678
Gross profit	毛利	20,872	24,539
Gross profit margin	毛利率	24.9%	32.4%
Profit for the period	期內溢利	4,478	9,094

Management Discussion and Analysis

管理層討論及分析

The board (the “**Board**”) of directors (the “**Directors**”, each the “**Director**”) of Acme International Holdings Limited (the “**Company**”) announces the results of the Company and its subsidiaries (collectively as the “**Group**”) for the six months ended 30 June 2024 (the “**Period**”).

Business Review

The Group is principally engaged in providing one-stop design and build solutions for building maintenance unit (“**BMU**”) system works (“**BMU Systems Business**”) and development, design, production and sale of new energy generation and energy storage system and provision of services for sales of electricity (“**Green New Energy Business**”).

As compared with the corresponding period in 2023, the revenue of the Group for the six months ended 30 June 2024 slightly increased by 10.9% from approximately HK\$75.7 million to approximately HK\$83.9 million. However, the Group recorded a decrease in gross profit and net profit from approximately HK\$24.5 million to approximately HK\$20.9 million and from approximately HK\$9.1 million to approximately HK\$4.5 million, respectively. The decrease in gross profit and net profit of the Group was mainly attributable to the decrease in the profit margin of BMU systems installation, decrease in the number and profit margin of the variation order received by the BMU Systems Business of the Group and the increased expenses of the development of the Green New Energy Business during the Period.

For the Green New Energy Business, the Group’s electricity sales business in Guangdong and Shandong Provinces are currently progressing smoothly, having achieved milestones in its development. As a result, the Group’s Green New Energy Business generated approximately HK\$6.4 million in revenue during the first half of 2024.

益美國際控股有限公司（「本公司」）董事（「董事」）會（「董事會」）宣佈本公司及其附屬公司（統稱「本集團」）截至2024年6月30日止六個月（「本期間」）的業績。

業務回顧

本集團主要從事為永久吊船（「永久吊船」）工程（「永久吊船業務」）提供一站式設計及建造解決方案，以及開發、設計、生產及銷售新能源發電及儲能系統業務以及提供售電服務（「綠色新能源業務」）。

與2023年同期相比，本集團截至2024年6月30日止六個月的收益由約75.7百萬港元輕微增加10.9%至約83.9百萬港元。然而，本集團的毛利及純利分別由約24.5百萬港元及9.1百萬港元減少至約20.9百萬港元及4.5百萬港元。本集團毛利及純利減少，主要歸因於本期間永久吊船安裝的利潤率減少、本集團永久吊船業務接獲的訂單變動數目及利潤率減少及發展綠色新能源業務的開支增加。

綠色新能源業務方面，本集團廣東及山東省的售電業務目前進展順利，已取得發展里程碑。因此，本集團的綠色新能源業務於2024年上半年帶來約6.4百萬港元收益。

Management Discussion and Analysis (Continued) 管理層討論及分析 (續)

Outlook

For the BMU Systems Business, the first half of 2024 has presented a certain degree of challenges for the Group, as the Hong Kong property market experienced a notable slowdown in first-hand property transactions. This has directly impacted the profit margins of the Group, as compared with the corresponding period in 2023.

Despite the prevailing market conditions, the management team remains cautiously optimistic about the long-term prospects of the Hong Kong construction industry. The management of the Company believes there are still pockets of opportunity, but we must adapt our strategies to navigate the current market conditions. The Group will continue to closely monitor the market conditions and adjust its business strategies, and adhere to the Group's quality of excellence and safety to achieve sustainable development of the BMU Systems Business.

For the Green New Energy Business, the Group's electricity sales operations in Guangdong and Shandong Provinces are currently progressing smoothly. Most recently, in July 2024, the Group has expanded its geographic reach by obtaining the market electricity sales license from the Hunan Power Exchange Centre. The Group plans to continue expanding its electricity sales business in other provinces with mature electricity spot markets, such as Shanxi.

Building on this foundation, in April 2024, the Group took a strategic step forward by acquiring a New Zealand company specializing in the installation of rooftop solar energy equipment. This transaction, completed in July 2024, has further strengthened the Group's capabilities and expertise in the renewable energy sector. For details, please refer to "Significant Event After the Reporting Period" of this interim report.

Furthermore, the Group concurrently established a new subsidiary, which focuses on developing and applying AI technology in the new energy power sector to diversify its new energy businesses and seek additional investment opportunities.

Looking ahead, the Group expects to further expand and diversify its Green New Energy Business through geographical expansion, technology integration and product diversification.

展望

就永久吊船業務而言，於2024年上半年，香港房地產市場一手房產成交明顯放緩，為本集團帶來一定程度的挑戰。相較2023年同期，上述原因直接影響本集團的利潤率。

儘管受限於目前市況，管理團隊仍對香港建造業的長遠前景抱持謹慎樂觀的態度。本公司管理層認為仍然存在機會，惟我們必須調整策略以應對當前市場狀況。本集團將繼續密切監察市況及調整其業務策略，秉承本集團卓越及安全的品質，以實現永久吊船業務的可持續發展。

就綠色新能源業務而言，本集團於廣東省及山東省的售電業務目前進展順利。近日，於2024年7月，本集團獲得湖南電力交易中心的市場售電許可牌照，擴大其覆蓋地理範圍。本集團計劃繼續在山西等電力現貨市場成熟的其他省份拓展售電業務。

在此基礎上，於2024年4月，本集團邁出策略性的一步，收購一間專門從事屋頂太陽能設備安裝的新西蘭公司。該交易於2024年7月完成，進一步增強本集團在可再生能源領域的能力及專業知識。有關詳情，請參與本中期報告的「報告期後重大事項」。

此外，本集團同時成立新附屬公司，專注於在新能源電力領域的人工智能技術開發和應用，以令新能源業務多元化並尋求更多投資機會。

展望未來，本集團預期透過地理擴張、技術整合及產品多元化，進一步擴大其綠色新能源業務並令該業務更多元化。

Management Discussion and Analysis (Continued)

管理層討論及分析 (續)

Financial Review

Revenue

During the Period, the revenue of the Group was approximately HK\$83.9 million. As compared with approximately HK\$75.7 million for the corresponding period in 2023, the revenue of the Group slightly increased by HK\$8.2 million or 10.9%, which was mainly due to the increase in the number of BMU systems installed during the Period and the contribution from the electricity sales business in Guangdong and Shandong Provinces under the Green New Energy Business segment.

The following table sets forth a breakdown of the revenue of the Group by business stream for the period indicated:

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元
BMU Systems Business	永久吊船業務	77,573	75,576
Green New Energy Business	綠色新能源業務	6,359	102
Total	總計	83,932	75,678

Gross profit and gross profit margin

As compared with the corresponding period in 2023, the gross profit and gross profit margin of the Group significantly decreased from approximately HK\$24.5 million and 32.4% to approximately HK\$20.9 million and 24.9%, respectively. The decrease in gross profit and gross profit margin was mainly attributable to the decrease in the profit margin of BMU systems installation and decrease in the number and profit margin of the variation order received by the BMU Systems Business of the Group.

Other losses, net

The net of other losses of the Group for the Period mainly represented the foreign exchange differences.

財務回顧

收益

於本期間，本集團的收益約為83.9百萬港元。與2023年同期約75.7百萬港元相比，本集團收益輕微增加8.2百萬港元或10.9%，主要乃由於於本期間安裝的永久吊船數目增加及綠色新能源業務分部項下廣東及山東省的售電業務所作貢獻。

下表載列本集團於所示期間按業務分支劃分的收益明細：

	Six months ended 30 June 截至6月30日止六個月	
	2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元
BMU Systems Business	77,573	75,576
Green New Energy Business	6,359	102
Total	83,932	75,678

毛利及毛利率

與2023年同期相比，本集團的毛利及毛利率分別由約24.5百萬港元及32.4%大幅下降至約20.9百萬港元及24.9%。毛利及毛利率下降，主要歸因於本集團永久吊船安裝業務利潤率下降以及永久吊船業務接獲的訂單變動數目及利潤率減少。

其他虧損淨額

本集團的期內其他虧損淨額主要為匯兌差額。

Management Discussion and Analysis (Continued)

管理層討論及分析 (續)

Administrative expenses

The administrative expenses of the Group primarily consist of (i) employee benefit expenses for its administrative and management personnel; (ii) insurance expenses; (iii) entertainment expenses; (iv) office expenses; (v) travelling expenses; (vi) depreciation expenses; (vii) bank charges; (viii) legal and professional fees; (ix) auditor's remuneration; and (x) other expenses, which primarily include repair and maintenance expenses, storage charges, motor vehicle expenses and etc.

The administrative expenses of the Group increased by approximately 15.7% to approximately HK\$12.7 million for the Period, as compared to approximately HK\$11.0 million for the corresponding period in 2023. The increase was mainly due to the increase in employee benefit expenses as a result of the development of the Green New Energy Business during the Period.

Income tax expenses

The Group's operation is based in Hong Kong which is subject to Hong Kong profits tax calculated at 16.5%. During the Period, the Group's subsidiaries in the PRC and Macau are subject to corporate income tax at a standard rate of 25% and 12%, respectively. As compared to the corresponding period in 2023, the income tax expenses of the Group for the Period decreased from HK\$2.9 million to HK\$1.8 million.

Finance income and Finance costs

The finance income of the Group represents the interest income from bank deposits, and the finance costs of the Group represent the interest expenses arising from borrowings and, to a lesser extent, its lease liabilities.

The net finance costs of the Group for the Period increased to HK\$1.5 million from HK\$1.4 million for the corresponding period in 2023, which was mainly due to the increase in borrowings drawn by the Company.

Net profit for the Period

As a result of the foregoing, the Group reported a net profit of approximately HK\$4.5 million for the Period compared to a net profit of approximately HK\$9.1 million for the corresponding period of 2023. The decrease was mainly attributable to the decrease in the profit margin of BMU systems installation, decrease in the number and profit margin of the variation order received by the BMU Systems Business of the Group and the increased expenses of the development of the Green New Energy Business during the Period.

行政開支

本集團的行政開支主要包括(i)其行政及管理人員的僱員福利開支；(ii)保險開支；(iii)娛樂開支；(iv)辦公室開支；(v)差旅費用；(vi)折舊費用；(vii)銀行徵費；(viii)法律及專業費用；(ix)核數師薪酬；及(x)其他開支，主要包括維修及維護開支、儲存費及汽車開支等。

於本期間，本集團的行政開支增加約15.7%至約12.7百萬港元，而於2023年同期，行政開支則約為11.0百萬港元。有關增加主要是由於本期間因發展綠色新能源業務而導致僱員福利開支增加。

所得稅開支

本集團的業務位於香港，須繳納按16.5%計算的香港利得稅。於本期間，本集團於中國及澳門的附屬公司分別按標準稅率25%及12%繳納企業所得稅。與2023年同期相比，本集團於本期間的所得稅開支由2.9百萬港元減少至1.8百萬港元。

財務收入及財務成本

本集團的財務收入指銀行存款的利息收入，而本集團的財務成本指借款的利息開支及（較小程度而言）其租賃負債。

本集團於本期間的財務成本淨額由2023年同期的1.4百萬港元增加至1.5百萬港元，主要原因在於本公司提取的借款有所增加。

本期間純利

由於上述原因，本集團於本期間錄得純利約4.5百萬港元，而2023年同期則錄得純利淨額約9.1百萬港元。純利減少主要歸因於本期間永久吊船安裝的利潤率減少、本集團永久吊船業務接獲的訂單變動數目及利潤率減少及發展綠色新能源業務的開支增加。

Management Discussion and Analysis (Continued) 管理層討論及分析 (續)

Liquidity, Financial Resources and Capital Structure

As at 30 June 2024, the Group's monetary assets, including cash and cash equivalents and restricted deposits were approximately HK\$60.3 million (31 December 2023: approximately HK\$62.0 million).

In October 2021, the Group entered into a loan agreement with a former shareholder of the Company, Mr. Mak Kim Hung (“**Mr. Mak**”), in which Mr. Mak had agreed to make available a loan facility up to an aggregate amount of HK\$10 million, repayable by 28 February 2022, to finance the general operation of the Group. The loan was denominated in Hong Kong dollars, unsecured, interest bearing at 5.5% per annum. In February 2022, the Group entered into a supplemental loan agreement with Mr. Mak to extend the repayment date to 30 June 2023, with the other terms remaining unchanged. As at 30 June 2023, the principal and interest of the loan due to Mr. Mak were fully settled by the Group.

In November 2021, the Group entered into a loan agreement with a Director, Mr. Kwan Kam Tim (“**Mr. Kwan**”), in which Mr. Kwan had agreed to make available a loan facility up to an aggregate amount of HK\$10 million, repayable by 30 June 2022, to finance the general operation of the Group. The loan was denominated in Hong Kong dollars, unsecured, interest bearing at 5.5% per annum. Up to 30 June 2024, the Group entered into six supplemental loan agreements with Mr. Kwan to increase the loan facility up to an aggregate amount of HK\$43 million and extend the repayment date to 15 January 2025, with the other terms remaining unchanged.

In August 2022, the Group entered into a loan agreement with a substantial shareholder, Treasure Ship Holding Limited (“**Treasure Ship**”), in which Treasure Ship had agreed to make available a loan facility up to an aggregate amount of HK\$10 million, repayable by 18 August 2023, to finance the general operation of the Group. The loan was denominated in Hong Kong dollars, unsecured, interest bearing at 5.5% per annum. Up to 30 June 2024, the Group entered into two supplemental loan agreements with Treasure Ship to increase the loan facility up to an aggregate amount of HK\$20 million and extend the repayment date to 30 June 2025, with the other terms remaining unchanged.

流動資金、財務資源及資本架構

於2024年6月30日，本集團的貨幣資產（包括現金及現金等價物及受限制存款）約為60.3百萬港元（2023年12月31日：約62.0百萬港元）。

2021年10月，本集團與本公司前股東麥劍雄先生（「**麥先生**」）訂立貸款協議，據此麥先生同意提供須於2022年2月28日前償還的總金額最高達10百萬港元之融資額度，以為本集團的一般營運提供資金。貸款乃以港元計值，無抵押，按年利率5.5厘計息。2022年2月，本集團與麥先生訂立補充貸款協議，將還款日期延長至2023年6月30日，而其餘條款保持不變。於2023年6月30日，本集團已悉數結清結欠麥先生的貸款本金及利息。

2021年11月，本集團與董事關錦添先生（「**關先生**」）訂立貸款協議，據此關先生同意提供須於2022年6月30日前償還的總金額最高達10百萬港元之融資額度，以為本集團的一般營運提供資金。貸款乃以港元計值，無抵押，按年利率5.5厘計息。直至2024年6月30日，本集團與關先生訂立六份補充貸款協議，將融資額度增至總金額最高為43百萬港元，並將還款日期延長至2025年1月15日，而其餘條款保持不變。

於2022年8月，本集團與主要股東Treasure Ship Holding Limited（「**Treasure Ship**」）訂立貸款協議，據此，Treasure Ship已同意提供須於2023年8月18日前償還的總金額最高達10百萬港元之融資額度，以為本集團的一般營運提供資金。貸款乃以港元計值，無抵押，按年利率5.5厘計息。截至2024年6月30日，本集團與Treasure Ship訂立兩份補充貸款協議，將融資額度的總金額增加至最高20百萬港元並將還款日期延長至2025年6月30日，而其餘條款保持不變。

Management Discussion and Analysis (Continued)

管理層討論及分析(續)

As at 30 June 2024, the Group's total borrowings amounted to approximately HK\$61.1 million (31 December 2023: approximately HK\$59.7 million). The borrowings of the Group as at 30 June 2024 were denominated in Hong Kong dollars, and carried at interest rates of 5.50% per annum (31 December 2023: 5.50% to 6.41% per annum).

As at 30 June 2024, the Group had unutilised credit facilities of HK\$31.6 million (31 December 2023: approximately HK\$29.1 million).

As at 30 June 2024, the Group's gearing ratio (total debt, being the total of borrowings and lease liabilities, as at the end of the period divided by total equity attributable to shareholder as at the end of the period and multiplied by 100%) increased to approximately 59.5%, compared to gearing ratio of 58.7% as at 31 December 2023. The slight increase in gearing ratio was mainly attributable to the slight increase in total borrowings from approximately HK\$59.7 million as at 31 December 2023 to approximately HK\$61.1 million as at 30 June 2024 for the Period.

Treasury Policies

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the Period. The Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time. Surplus cash will be invested appropriately so that the Group will have adequate cash for its business operation and business development.

Foreign Exchange Risk and Hedging

The Group mainly operates in Hong Kong and majority of the operating transactions such as revenue, expenses, monetary assets and liabilities are denominated in Hong Kong dollars. As such, the Directors are of the view that the Group's risk in foreign exchange is insignificant and that the Group should have sufficient resources to meet foreign exchange requirements as and if they arise. Therefore, the Group did not engage in any derivatives contracts to hedge its exposure to foreign exchange risk during the Period.

Material Acquisitions and Disposals

The Group did not have any material acquisitions or disposals of assets, subsidiaries, associated companies or joint ventures during the Period.

於2024年6月30日，本集團的借款總額約為61.1百萬港元（2023年12月31日：約59.7百萬港元）。於2024年6月30日，本集團的借款均以港元計值，並按年利率5.50%計息（2023年12月31日：年利率5.50%至6.41%）。

於2024年6月30日，本集團的未動用信貸融資為31.6百萬港元（2023年12月31日：約29.1百萬港元）。

於2024年6月30日，本集團的資產負債比率（債務總額（即期末借款以及租賃負債的總額）除以期末股東應佔權益總額再乘以100%）上升至約59.5%，而2023年12月31日的資產負債比率則為58.7%。資產負債比率細微上升主要歸因於借款總額由2023年12月31日約59.7百萬港元細微增加至本期間2024年6月30日約61.1百萬港元。

財資政策

本集團就其財資政策採納審慎財務管理策略，從而於本期間一直維持穩健的流動資金狀況。董事會密切監察本集團的流動資金狀況，以確保本集團資產、負債及其他承擔的流動資金架構可滿足其不時的資金需求。盈餘現金將作適當投資，使本集團有充裕現金用於其業務營運及業務發展。

外匯風險及對沖

本集團主要在香港營運，大部分經營交易（例如收益、開支、貨幣資產及負債）以港元計值。因此，董事認為本集團的外匯風險並不重大，而本集團於出現外匯需求時應有充足資源應付。因此，本集團於本期間並無使用任何衍生工具合約對沖其面臨的外匯風險。

重大收購及出售

本集團於本期間概無就資產、附屬公司、聯營公司或合營企業作出任何重大收購或出售。

Management Discussion and Analysis (Continued) 管理層討論及分析 (續)

Significant Investments Held

Except for investment in subsidiaries, the Group did not have any significant investments in equity interest as at 30 June 2024.

Future Plans for Material Investments or Capital Assets

As at 30 June 2024, the Group has no plan to acquire any material investments or capital assets.

Pledge of Assets

As at 30 June 2024, restricted deposits were approximately HK\$11.8 million (31 December 2023: HK\$15.8 million) were placed with banks to secure certain banking facilities of the Group.

Capital Commitments and Contingent Liabilities

Details of the capital commitments and contingent liabilities are set out in Note 16 to the interim condensed consolidated financial statements.

Dividends

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: Nil).

所持主要投資

除於附屬公司的投資外，於2024年6月30日，本集團並無任何主要股權投資。

有關重大投資或資本資產的未來計劃

於2024年6月30日，本集團概無計劃收購任何重大投資或資本資產。

資產抵押

於2024年6月30日，受限制存款約11.8百萬港元（2023年12月31日：15.8百萬港元）已存入銀行，作為本集團若干銀行融資的擔保。

資本承擔及或然負債

資本承擔及或然負債的詳情載於中期簡明綜合財務資料附註16。

股息

董事會不建議派發截至2024年6月30日止六個月之中期股息（截至2023年6月30日止六個月：無）。

Other Information 其他資料

Purchase, Sale or Redemption of the Company's Listed Securities

During the Period and up to the date of this report, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

Corporate Governance Practices

The Group is committed to maintaining high standards of corporate governance to safeguard the interests of shareholders of the Company and to enhance corporate value and accountability. The Company has adopted Corporate Governance Code (the “CG Code”) set out in Part 2 of the Appendix C1 to the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) as its own code of corporate governance.

To the best knowledge of the Directors, the Company has complied with all applicable code provisions as set out in the CG Code as set out in Part 2 of the Appendix C1 of the Listing Rules.

Significant Event after the Reporting Period Completion of Subscription of 51.22% of Future Energy Auckland Ltd. (the “Target”)

On 12 April 2024, Green Energy Power Inc. (“Green Energy”), a wholly-owned subsidiary of the Company, entered into the subscription deed with the Target and Mr. Alastair James Mortensen and Mr. Heath Lloyd Ellis Coleman under which Green Energy agree to subscribe 51.22% shares (total issued shares of the Target upon completion as enlarged by the allotment and issue shares) of the Target at the subscription price of NZ\$2,100,000.

The Target is a company incorporated in New Zealand and is principally engaged in the design, sale, installation and maintenance of sustainable energy products, including but not limited to solar panels, batteries and EV charging solutions in New Zealand.

The transaction was completed on 5 July 2024 and the Target Company became an indirect non wholly-owned subsidiary of the Company.

購買、出售或贖回本公司上市證券

於本期間及直至本報告日期，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

企業管治常規

本集團致力維持高水準的企業管治，以保障本公司股東利益並提升企業價值及加強問責。本公司已採納香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄C1第2部份所載企業管治守則（「企業管治守則」）作為其企業管治守則。

就董事所深知，本公司已遵守上市規則附錄C1第2部份所載的企業管治守則全部適用守則條文。

報告期後重大事項

完成有關Future Energy Auckland Ltd.（「目標公司」）51.22%股份的認購事項

於2024年4月12日，本公司全資附屬公司Green Energy Power Inc.（「Green Energy」）與目標公司及Alastair James Mortensen先生以及Heath Lloyd Ellis Coleman先生訂立認購契據，據此Green Energy同意以認購價2,100,000紐西蘭元認購目標公司51.22%的股份（完成後經配發及發行股份擴大之目標公司已發行股份總數）。

目標公司是一家於紐西蘭註冊成立的公司，主要於紐西蘭從事可持續能源產品的設計、銷售、安裝及維護，包括但不限於太陽能板、電池及電動車充電解決方案。

交易已於2024年7月5日完成，目標公司成為本公司的間接非全資附屬公司。

Other Information (Continued) 其他資料(續)

Model Code for Securities Transactions

The Board has adopted the Model Code for Securities Transactions by Directors of Listed Issuers set out in Appendix C3 to the Listing Rules (the “**Model Code**”) as its own code of conduct regarding Directors’ securities transactions. Having made specific inquiries with all the Directors, each of the Directors has confirmed that he/she complied with the Model Code throughout the Period.

Audit Committee

The audit committee of the Company (the “**Audit Committee**”) comprises three independent non-executive directors, namely Prof. Mo Lai Lan, Mr. Chin Wai Keung Richard and Prof. Hons. Lau Chi Pang, *BBS, J.P.* Prof. Mo Lai Lan is the chairlady of the Audit Committee. The unaudited interim condensed consolidated financial information of the Group for the Period has been reviewed by the Audit Committee.

Directors’ Interests and Short Positions in Shares and Underlying Shares and Debentures of the Company or any of its Associated Corporations

As at 30 June 2024, the interests and short positions of Directors and the chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the laws of Hong Kong) (the “**SFO**”)) as recorded in the register required to be kept under section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code, are as follows:

Long position in shares and underlying shares of the Company

Name of Director	Capacity/Nature of interest	Number of shares interested	Percentage of shareholding ⁽¹⁾
董事姓名	身份／權益性質	擁有權益的股份數目	股權百分比 ⁽¹⁾
Mr. Kwan Kam Tim ⁽²⁾ 關錦添先生 ⁽²⁾	Interest in a controlled corporation 於受控法團權益	55,500,000	8.89%

Notes:

- The calculation is based on the total number of 624,000,000 shares in issue as at 30 June 2024.
- RR (BVI) Limited is the registered and beneficial owner holding 8.89% of the issued shares of the Company. The issued share capital of RR (BVI) Limited is wholly owned by Mr. Kwan. Under the SFO, Mr. Kwan is deemed to be interested in the 55,500,000 shares held by RR (BVI) Limited.

證券交易標準守則

本公司已採納上市規則附錄C3所載上市發行人董事進行證券交易的標準守則(「**標準守則**」)作為其有關董事進行證券交易的守則。經向全體董事作出具體查詢後，各董事均確認彼於本期間已遵守標準守則。

審核委員會

本公司審核委員會(「**審核委員會**」)由三名獨立非執行董事(即巫麗蘭教授、錢偉強先生及劉智鵬議員，*銅紫荊星章，太平紳士*)組成。巫麗蘭教授為審核委員會的主席。本集團於本期間的未經審核中期簡明綜合財務資料已由審核委員會審閱。

董事於本公司或其任何相聯法團的股份及相關股份以及債券中擁有的權益及淡倉

於2024年6月30日，本公司董事及主要行政人員於本公司或其任何相聯法團(定義見香港法例第571章證券及期貨條例(「**證券及期貨條例**」)第XV部)的股份、相關股份及債券中擁有已記入根據證券及期貨條例第352條須予存置的登記冊或根據標準守則須另行知會本公司及聯交所的權益及淡倉列示如下：

於本公司股份及相關股份中的好倉

Name of Director	Capacity/Nature of interest	Number of shares interested	Percentage of shareholding ⁽¹⁾
董事姓名	身份／權益性質	擁有權益的股份數目	股權百分比 ⁽¹⁾
Mr. Kwan Kam Tim ⁽²⁾ 關錦添先生 ⁽²⁾	Interest in a controlled corporation 於受控法團權益	55,500,000	8.89%

附註：

- 根據2024年6月30日已發行股份總數624,000,000股計算。
- RR (BVI) Limited為持有本公司8.89%已發行股份的登記及實益擁有人。RR (BVI) Limited的已發行股本由關先生全資擁有。根據證券及期貨條例，關先生被視為於RR (BVI) Limited持有的55,500,000股股份中擁有權益。

Other Information (Continued) 其他資料(續)

Save as disclosed above, as at 30 June 2024, none of the Directors and the chief executive of the Company had any interests or short positions in the shares, underlying shares and debentures of the Company or its associated corporations, as recorded in the register required to be kept under section 352 of the SFO or required to be notified to the Company and the Stock Exchange pursuant to the Model Code.

Substantial Shareholders' Interests and Short Positions in Shares and Underlying Shares

So far as the directors are aware, as at 30 June 2024, the interest and short positions of the persons, other than a director or chief executive of the Company, in the shares and underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO are as follows:

Long position in shares of the Company

Name of shareholder	Capacity/Nature of interest	Number of shares interested	Percentage of shareholding ⁽¹⁾
股東名稱	身份／權益性質	擁有權益的股份數目	股權百分比 ⁽¹⁾
Mr. Lin Zhang ⁽²⁾ 林漳先生 ⁽²⁾	Interest in controlled corporation 受控法團權益	181,140,000	29.03%
Treasure Ship Holding Limited ⁽²⁾	Beneficial owner 實益擁有人	181,140,000	29.03%
RR (BVI) Limited	Beneficial owner 實益擁有人	55,500,000	8.89%
Ms. Ma Lai Ling ⁽³⁾ 馬麗玲女士 ⁽³⁾	Interest of spouse 配偶權益	55,500,000	8.89%
Mr. Liao Shigang ⁽⁴⁾ 廖石剛先生 ⁽⁴⁾	Beneficial owner 實益擁有人	44,865,000	7.19%
	Interest of spouse 配偶權益	12,500,000	2.00%
Ms. Zhao Yuzhu ⁽⁴⁾ 趙玉珠女士 ⁽⁴⁾	Beneficial owner 實益擁有人	12,500,000	2.00%
	Interest of spouse 配偶權益	44,865,000	7.19%
Mr. Teng Rongsong ⁽⁵⁾ 滕榮松先生 ⁽⁵⁾	Interest in controlled corporation 受控法團權益	40,000,000	6.41%
Timeness Vision Limited ⁽⁵⁾	Interest in controlled corporation 受控法團權益	40,000,000	6.41%

除上述所披露者外，於2024年6月30日，概無董事及本公司主要行政人員於本公司或其相聯法團的股份、相關股份及債券中擁有已記入根據證券及期貨條例第352條須予存置的登記冊或根據標準守則須知會本公司及聯交所的任何權益或淡倉。

主要股東於股份及相關股份中的權益及淡倉

就董事所知，於2024年6月30日，以下人士（董事或本公司主要行政人員以外）於本公司股份及相關股份中擁有已記入根據證券及期貨條例第336條須予存置的登記冊的權益及淡倉：

於本公司股份的好倉

Other Information (Continued)

其他資料(續)

Notes:

1. The calculation is based on the total number of 624,000,000 shares in issue as at 30 June 2024.
2. 181,140,000 shares are beneficially held by Treasure Ship Holding Limited, the entire issued share capital of which is beneficially held by Mr. Lin Zhang.
3. Ms. Ma Lai Ling is the spouse of Mr. Kwan Kam Tim and is deemed, or taken to be, interested in all shares in which Mr. Kwan has interest in under the SFO.
4. Mr. Liao Shigang is the beneficial owner of 44,865,000 shares. Ms Zhao Yuzhu, being Mr. Liao Shigang's wife, is the beneficial owners of 12,500,000 shares. Mr. Liao Shigang is therefore deemed to be interested in the Shares owned by Ms. Zhao Yuzhu. Ms. Zhao Yuzhu is also therefore deemed to be interested in the Shares owned by Mr. Liao Shigang.
5. 40,000,000 shares are beneficially held by Trinity Gate Limited, the entire issued share capital of which is, beneficially held by Timeness Vision Limited, whose entire issued share capital is beneficially held by Mr. Teng Rongsong.

Save as disclosed above, as at 30 June 2024, the Company had not been notified of any persons (other than a Director or chief executive of the Company) who had an interest or short position in the shares or underlying shares of the Company that were recorded in the register required to be kept under section 336 of the SFO.

附註:

1. 根據2024年6月30日已發行股份總數624,000,000股計算。
2. 181,140,000股股份乃由Treasure Ship Holding Limited實益持有，而Treasure Ship Holding Limited的全部已發行股本則由林漳先生實益持有。
3. 馬麗玲女士為關錦添先生的配偶，根據證券及期貨條例，被視為或當作於關先生擁有權益的所有本公司股份中擁有權益。
4. 廖石剛先生為44,865,000股股份的實益擁有人。廖石剛先生的妻子趙玉珠女士為12,500,000股股份的實益擁有人。廖石剛先生因此被視為於趙玉珠女士所擁有的股份中擁有權益。因此，趙玉珠女士亦被視為於廖石剛先生所擁有的股份中擁有權益。
5. 40,000,000股股份乃由Trinity Gate Limited實益持有，Trinity Gate Limited的全部已發行股本由Timeness Vision Limited實益持有，而Timeness Vision Limited的全部已發行股本則由滕榮松先生實益持有。

除上述所披露者外，於2024年6月30日，本公司並不知悉有任何人士（董事或本公司主要行政人員以外）於本公司的股份或相關股份中擁有已記入根據證券及期貨條例第336條須予存置登記冊的權益或淡倉。

Other Information (Continued) 其他資料 (續)

Employees and Remuneration Policy

As at 30 June 2024, the Group had a total of 77 full-time employees (As at 31 December 2023: 66 employees). The Group enters into employment contracts with its employees to cover matters such as position, term of employment, wages, employee benefits and liabilities for breaches and grounds for termination.

Remuneration of the employees (including the Directors) are generally structured by reference to market terms and individual merits. Salaries are reviewed annually with reference to market conditions and the performance, qualifications and experience of individual employees.

Discretionary bonuses are paid on an annual basis based on the results of the Group, individual performance and other relevant factors. The Company has also introduced the key performance indicators assessment scheme to boost performance and operational efficiency.

The Company has also adopted a share option scheme to recognise and reward eligible employees for their contributions to the business and development of the Group.

Share Option Scheme Pre-IPO Share Option Scheme

A pre-IPO share option scheme (“**Pre-IPO Share Option Scheme**”) was adopted by the Company on 21 March 2019 and will expire on 21 March 2029 to recognise the contribution of certain members of the Board and chief executives of the Group to the growth of the Group and/or to the listing of the Shares on the Stock Exchange (the “**Listing**”) by granting options to them as incentive or reward, and to attract, retain and motivate the employees of the Group to contribute to the Group and/or strive for future development and expansion of the Group. No options have been granted, exercised or cancelled during the Period and up to the date of this interim report.

The total number of shares in respect of all options granted under the Pre-IPO Share Option Scheme is 23,400,000 shares, representing approximately 3.75% of the issued shares as at the date of this report. No further options will be offered or granted under the Pre-IPO Share Option Scheme, as the right was terminated upon the Listing.

僱員及薪酬政策

於2024年6月30日，本集團擁有合共77名全職僱員（於2023年12月31日：66名僱員）。本集團與其僱員訂立僱傭合約，當中涵蓋職位、僱傭期限、工資、僱員福利及違約責任以及終止理由等事宜。

僱員（包括董事）的薪酬通常參考市場條款及個人價值釐定。薪金每年參考市況及僱員個人表現、資格及經驗進行檢討。

酌情花紅每年基於本集團業績、個人表現及其他相關因素發放。本公司亦引入關鍵績效指標考核方案以提升表現和營運效率。

本公司亦採納一項購股權計劃，以嘉許及獎勵對本集團業務及發展作出貢獻的合資格僱員。

購股權計劃 首次公開發售前購股權計劃

首次公開發售前購股權計劃（「**首次公開發售前購股權計劃**」）由本公司於2019年3月21日採納，並於2029年3月21日屆滿，透過授出購股權作出激勵或嘉獎，表彰對本集團增長及／或股份於聯交所上市（「**上市**」）有貢獻的董事會若干成員及本集團主要行政人員，以吸引、挽留及激勵本集團僱員對本集團作出貢獻及／或致力於本集團的未來發展及擴充。於本期間及直至本中期報告日期，概無購股權獲授出、行使或註銷。

與根據首次公開發售前購股權計劃授出的所有購股權有關的股份總數為23,400,000股，佔於本報告日期已發行股份約3.75%。本公司不會再根據首次公開發售前購股權計劃提供或授出任何其他購股權，因有關權利於上市後終止。

Other Information (Continued) 其他資料 (續)

In 2022, the Company and each of the grantees of the pre-IPO share options have mutually agreed to cancel all of the pre-IPO share options. As of the date of cancellation, all of the pre-IPO share options have not been vested, exercised or lapsed.

As at 30 June 2024, none of the Directors or their spouses or children under 18 years of age were granted any rights to subscribe for any equity or debt securities of the Company or any of its associated corporations under the Pre-IPO Share Option Scheme.

Share Option Scheme

On 18 October 2019, the Company adopted a share option scheme (“Scheme”) for the primary purpose of motivating the Eligible Persons (as defined below) to optimise their future contributions to the Group and/or to reward them for their past contributions, attracting and retaining or otherwise maintaining on-going relationships with such Eligible Persons who are significant to and/or whose contributions are or will be beneficial to the performance, growth or success of the Group, and additionally in the case of Executives (as defined below), enabling the Group to attract and retain individuals with experience and ability and/or rewarding them for their past contributions. Subject to the terms of the Scheme, the Board shall be entitled at any time during the life of the Scheme to offer the grant of any options to subscribe for such number of shares to any Eligible Person as the Board may in its absolute discretion select. The basis of eligibility shall be determined by the Board from time to time.

Persons satisfying any of the following (“Eligible Persons”) may be offered with options by the Board, at its absolute discretion:

- (a) any executive director of, manager of, or other employee holding an executive, managerial, supervisory or similar position in any member of the Group (“Executive”);
- (b) any proposed employee, any full-time or part-time employee, or a person for the time being seconded to work full-time or part-time for any member of the Group;

於2022年，本公司及各首次公開發售前購股權承授人已相互同意註銷所有首次公開發售前購股權。截至註銷日期，所有首次公開發售前購股權尚未歸屬、行使或失效。

於2024年6月30日，概無董事或其配偶或未滿十八歲子女根據首次公開發售前購股權計劃獲授任何權利以認購本公司或其任何相聯法團的股權或債務證券。

購股權計劃

本公司於2019年10月18日採納購股權計劃（「計劃」），旨在鼓勵合資格人士（定義見下文）日後對本集團作出貢獻及／或獎勵彼等過往作出的貢獻；吸納及挽留對本集團重要及／或其貢獻對本集團的業績、增長或成就確屬或將會有所裨益的有關合資格人士或在其他方面與彼等維持持續的關係；此外，就行政人員（定義見下文）情況而言，有助於本集團吸納及挽留有經驗及能力的人士及／或獎勵彼等過往作出的貢獻。在計劃條款的規限下，董事會有權於計劃存續期間的任何時間隨時向董事會全權酌情挑選的任何合資格人士授出任何購股權以供認購相關數目的股份。合資格基準將由董事會不時釐定。

董事會可全權酌情向符合任何下列條件的人士（「合資格人士」）授出購股權：

- (a) 本集團任何成員公司的任何執行董事、經理或在本集團任何成員公司擔任行政、管理、監督或類似職位的其他僱員（「行政人員」）；
- (b) 任何建議僱員、任何全職或兼職僱員，或當時調入本集團任何成員公司作全職或兼職工作的人士；

Other Information (Continued) 其他資料(續)

- | | |
|--|---|
| (c) a Director or proposed Director (including an independent non-executive director ("INED")) of any member of the Group; | (c) 本集團任何成員公司的董事或建議董事(包括獨立非執行董事(「獨立非執行董事」)): |
| (d) a direct or indirect shareholder of any member of the Group; | (d) 本集團任何成員公司的直接或間接股東; |
| (e) a supplier of goods or services to any member of the Group; | (e) 本集團任何成員公司的貨物或服務供應商; |
| (f) a client, consultant, business or joint venture partner, franchisee, contractor, agent or representative of any member of the Group; | (f) 本集團任何成員公司的客戶、顧問、業務或合資企業夥伴、特許經營商、承包商、代理或代表; |
| (g) a person or entity that provides design, research, development or other support or any advisory, consultancy, professional or other services to any member of the Group; and | (g) 向本集團任何成員公司提供設計、研究、開發或其他支援或任何諮詢、顧問、專業或其他服務的個人或實體;及 |
| (h) an associate (as defined in the Listing Rules) of any of the persons referred to in paragraphs (a) to (g) above. | (h) 任何上文(a)至(g)段所述人士的聯繫人(定義見上市規則)。 |

The Board shall set out the terms in the offer on which the option is to be granted. The maximum number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Scheme and any other schemes of the Company must not exceed 30% of the shares in issue from time to time. No options shall be granted under the Scheme at any time if such grant shall result in the scheme limit being exceeded.

董事會須於提出要約時列出授出購股權的條款。根據計劃及本公司任何其他計劃已授出而尚未行使的所有購股權獲行使時可能發行的最高股份數目，不得超過不時已發行股份的30%。倘授出的購股權將引致超出計劃限額，則於任何時候皆不得根據計劃授出購股權。

The total number of shares which may be issued upon exercise of all options to be granted under the Scheme and any other schemes of the Company shall not in aggregate exceed 10% of the total number of shares in issue as at the date of the Listing which was 52,000,000, representing approximately 8.33% of the total number of shares in issue as at the date of this report. The Company may seek approval of its shareholders in general meeting for refreshing such 10% limit.

根據計劃及本公司任何其他計劃將授出的所有購股權獲行使時可能發行的股份總數，合共不得超過上市日期已發行股份總數的10%(即52,000,000股股份，佔於本報告日期已發行股份總數約8.33%)。本公司或會於股東大會上尋求股東批准更新該10%限額。

The maximum number of shares issued and to be issued upon exercise of the options granted to each Eligible Person (including both exercised and outstanding options) in any 12-month period shall not exceed 1% of the shares in issue for the time. Any further grant of share options in excess of this limit is subject to shareholders' approval in a general meeting.

於任何12個月期間，因行使授予各合資格人士的購股權(包括已行使及尚未行使購股權)而已發行及將予發行的最高股份數目不得超過當時已發行股份的1%。任何進一步授出超過此限額的購股權須待股東於股東大會上批准後，方可作實。

Other Information (Continued) 其他資料(續)

Any grant of options to any Director, chief executive or substantial shareholder (as such term as defined in the Listing Rules) of the Company, or any of their respective associates under the Scheme is subject to the prior approval of the INEDs (excluding INEDs who or whose associates is the grantee of an options). Where any grant of options to a substantial shareholder or an INED, or any of their respective associates, would result in the shares issued and to be issued upon exercise of all options already granted and to be granted (including options exercised, cancelled and outstanding) to such person in the 12-month period up to and including the date of such grant (i) representing in aggregate over 0.1% of the shares in issue on the date of such grant; and (ii) having an aggregate value, based on the closing price of the shares as stated in the daily quotations sheets issued by the Stock Exchange on the date of grant, in excess of HK\$5.0 million, such further grant of the options shall be subject to prior approval of the shareholders with such person and his associates abstaining from voting in favour of general meeting.

An offer for the grant of option must be accepted within 28 days from the offer date. Options granted shall be taken up upon payment of HK\$1 as consideration for the grant of option. Options may be exercised at any time from the date which option is deemed to be granted and accepted and expired on the date as the Board in its absolute discretion determine and which shall not exceeding a period of 10 years from the date on which the share options are deemed to be granted and accepted but subject to the provisions for early termination thereof contained in the Scheme.

The subscription price is determined by the Board, and shall not be less than whichever is the highest of (i) the closing price of the shares as stated in the Stock Exchange's daily quotations sheet on the date of offer; and (ii) the average closing price of the shares as stated in the Stock Exchange's daily quotations sheet for the five business days immediately preceding the offer date.

The Scheme shall be valid and effective for a period of 10 years commencing from 18 October 2019. No share options have been granted, forfeited or expired since its adoption, and as at 30 June 2024, the total number of shares available for issue under the Scheme is 52,000,000 shares, representing approximately 8.33% of the total number of issued shares.

Disclosure of Information of Directors under Rules 13.51(2) and 13.51B(1) of the Listing Rules

There is no change of information of each Director that is required to be disclosed under Rules 13.51(2) and 13.51B(1) of the Listing Rules since the publication of the 2023 annual report of the Company.

根據計劃向任何董事、本公司主要行政人員或主要股東(定義見上市規則)或任何彼等各自的聯繫人授出的任何購股權須事先獲獨立非執行董事(不包括身為購股權承授人或其聯繫人為購股權承授人的獨立非執行董事)批准。倘向主要股東或獨立非執行董事或任何彼等各自的聯繫人授出任何購股權將導致已向該人士授出或將授予該人士的所有購股權(包括已行使、註銷及尚未行使購股權)獲行使時已發行及將予發行的股份於12個月期間直至授出日期(包括該日)(i)合共佔授出日期已發行股份超過0.1%;及(ii)按聯交所於授出日期發出的每日報價表所報股份收市價計算總值超過5.0百萬港元,則該項進一步授出購股權須事先獲股東批准,而該人士及其聯繫人須於股東大會上放棄投票。

任何授出購股權的要約須於要約日期起計28日內獲接納。就授出購股權支付1港元代價後,方可接納獲授的購股權。購股權可自購股權被視為已授出及接納日期起隨時行使,並於董事會全權酌情釐定的日期屆滿,惟不得超過自購股權被視為已授出及接納日期起計10年期限,但受限於計劃所載提早終止購股權的條文。

認購價由董事會釐定,不得少於以下最高者:(i)於要約日期聯交所的每日報價表所報的股份收市價;及(ii)緊接要約日期前五個營業日聯交所每日報價表所報的股份平均收市價。

計劃自2019年10月18日起10年期內有效及生效。自採納計劃以來概無購股權獲授出、被沒收或屆滿,於2024年6月30日,根據計劃可發行之股份總數為52,000,000股,約佔已發行股份總數之8.33%。

上市規則第13.51(2)及13.51B(1)條項下的董事資料披露

自本公司2023年年報刊發以來,概無根據上市規則第13.51(2)及13.51B(1)條須予披露的各董事資料變動。

Interim Condensed Consolidated Income Statement

中期簡明綜合收益表

		Six months ended 30 June		
		截至6月30日止六個月		
		2024		2023
		2024年		2023年
		(unaudited)		(unaudited)
		(未經審核)		(未經審核)
		Note	HK\$'000	HK\$'000
		附註	千港元	千港元
Revenue	收益	4	83,932	75,678
Cost of sales	銷售成本	5	(63,060)	(51,139)
Gross profit	毛利		20,872	24,539
Other losses, net	其他虧損淨額		(126)	(143)
Administrative expenses	行政開支	5	(12,744)	(11,012)
Impairment of financial assets and contract assets	金融資產及合約資產減值		(132)	(41)
Operating profit	經營溢利		7,870	13,343
Finance income	財務收入		95	24
Finance costs	財務成本		(1,642)	(1,415)
Finance costs, net	財務成本淨額		(1,547)	(1,391)
Profit before income tax	除所得稅前溢利		6,323	11,952
Income tax expenses	所得稅開支	6	(1,845)	(2,858)
Profit for the period	期內溢利		4,478	9,094
Profit attributable to:	以下各方應佔溢利：			
Owners of the Company	本公司擁有人		4,624	9,855
Non-controlling interests	非控股權益		(146)	(761)
			4,478	9,094
Earnings per share attributable to owners of the Company for the period	期內本公司擁有人應佔每股盈利			
– Basic and diluted (HK cents)	– 基本及攤薄 (港仙)	7	0.74	1.58

The above interim condensed consolidated income statement should be read in conjunction with the accompanying notes.

以上中期簡明綜合收益表應與隨附附註一併閱讀。

Interim Condensed Consolidated Statement of Comprehensive Income

中期簡明綜合全面收益表

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 (unaudited) (未經審核)	2023 2023年 (unaudited) (未經審核)
		HK\$'000 千港元	HK\$'000 千港元
	Note 附註		
Profit for the period	期內溢利	4,478	9,094
Other comprehensive loss:	其他全面虧損：		
<i>Item that may be reclassified subsequently to consolidated income statement</i>	<i>其後可能重新分類至綜合收益表的項目</i>		
Exchange difference on translation of foreign operation	換算海外業務匯兌差額	(75)	(28)
Other comprehensive loss for the period	期內其他全面虧損	(75)	(28)
Total comprehensive income for the period	期內全面收益總額	4,403	9,066
Total comprehensive income attributable to:	以下各方應佔全面收益總額：		
Owners of the Company	本公司擁有人	4,552	9,835
Non-controlling interests	非控股權益	(149)	(769)
		4,403	9,066

The above interim condensed consolidated statement of comprehensive income should be read in conjunction with the accompanying notes.

以上中期簡明綜合全面收益表應與隨附附註一併閱讀。

Interim Condensed Consolidated Statement of Financial Position

中期簡明綜合財務狀況表

			As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核)	As at 31 December 2023 於2023年 12月31日 (audited) (經審核)
	Note 附註	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
ASSETS				
Non-current assets				
Property, plant and equipment		4,555		2,824
Deposits and prepayments	10	660		395
Deferred tax assets		278		270
		5,493		3,489
Current assets				
Inventories		2,683		3,437
Trade and retention receivables	8	37,788		49,267
Contract assets	9	93,152		83,394
Deposits, prepayments and other receivables	10	9,709		3,807
Amount due from non-controlling interests		-		485
Restricted deposits		11,844		15,768
Cash and cash equivalents		48,500		46,269
		203,676		202,427
Total assets		209,169		205,916
EQUITY				
Equity attributable to owners of the Company				
Share capital	11	6,240		6,240
Reserves		103,054		98,502
		109,294		104,742
Non-controlling interests		289		1,020
Total equity		109,583		105,762

Interim Condensed Consolidated Statement of Financial Position (Continued)
中期簡明綜合財務狀況表 (續)

			As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核)	As at 31 December 2023 於2023年 12月31日 (audited) (經審核)
		Note 附註	HK\$'000 千港元	HK\$'000 千港元
LIABILITIES	負債			
Non-current liabilities	非流動負債			
Borrowings	借款	13	–	56,294
Lease liabilities	租賃負債		2,046	1,069
Provisions	撥備		769	800
			2,815	58,163
Current liabilities	流動負債			
Trade and retention payables	貿易應付款項及應付保固金	12	16,690	23,726
Contract liabilities	合約負債	9	8,557	3,731
Other payables and accruals	其他應付款項及應計費用	12	5,192	7,386
Income tax liabilities	所得稅負債		3,161	2,465
Borrowings	借款	13	61,124	3,413
Lease liabilities	租賃負債		2,047	1,270
			96,771	41,991
Total liabilities	負債總額		99,586	100,154
Total equity and liabilities	權益及負債總額		209,169	205,916

The financial statements on pages 20 to 48 were approved by the Board of Directors on 29 August 2024 and were signed on its behalf:

第20至48頁的財務報表已於2024年8月29日獲董事會批准並由以下董事代表簽署：

Mr. Kwan Kam Tim
 關錦添先生
Director
 董事

Ms. Leung Ng Mui May
 梁五妹女士
Director
 董事

The above interim condensed consolidated statement of financial position should be read in conjunction with the accompanying notes.

以上中期簡明綜合財務狀況表應與隨附附註一併閱讀。

Interim Condensed Consolidated Statement of Changes in Equity

中期簡明綜合權益變動表

		Attributable to owners of the Company (unaudited)							Non-controlling	
		本公司擁有人應佔 (未經審核)							非控股權益	
		Share capital	Share premium	Other reserve	Exchange reserve	Accumulated losses	Total	Non-controlling interest	Total	
		股本	股份溢價	其他儲備	匯兌儲備	累計虧損	總計	非控股權益	總計	
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	
Balances as at 1 January 2023	於2023年1月1日的結餘	6,240	118,233	37,524	(1)	(77,319)	84,677	490	85,167	
Comprehensive profit/(loss)	全面收益/(虧損)									
Profit/(loss) for the period	期內溢利/(虧損)	-	-	-	-	9,855	9,855	(761)	9,094	
Other comprehensive loss	其他全面虧損									
Exchange difference on translation of foreign operation	換算海外業務的匯兌差額	-	-	-	(20)	-	(20)	(8)	(28)	
Total comprehensive income	全面收益總額	-	-	-	(20)	9,855	9,835	(769)	9,066	
Transaction with owners in their capacity as owners	與擁有人(以其擁有人身份)的交易									
Increase in minority interests due to acquisition of a subsidiary	少數股東權益因收購一間附屬公司而增加	-	-	-	-	-	-	10	10	
Capital injection by non-controlling interests	非控股權益注資	-	-	-	-	-	-	1,942	1,942	
Total transaction with owners in their capacity as owners	與擁有人(以其擁有人身份)的交易總額	-	-	-	-	-	-	1,952	1,952	
Balances as at 30 June 2023	於2023年6月30日的結餘	6,240	118,233	37,524	(21)	(67,464)	94,512	1,673	96,185	

Interim Condensed Consolidated Statement of Changes in Equity (Continued) 中期簡明綜合權益變動表 (續)

		Attributable to owners of the Company (unaudited) 本公司擁有人應佔 (未經審核)					Non-controlling interest		Total
		Share capital	Share premium	Other reserve	Exchange reserve	Accumulated losses	Total	Non-controlling interest	Total
		股本	股份溢價	其他儲備	匯兌儲備	累計虧損	總計	非控股權益	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Balances as at 1 January 2024	於2024年1月1日的結餘	6,240	118,233	37,524	18	(57,273)	104,742	1,020	105,762
Comprehensive profit/(loss)	全面收益/(虧損)								
Profit/(loss) for the period	期內溢利/(虧損)	-	-	-	-	4,624	4,624	(146)	4,478
Other comprehensive loss	其他全面虧損								
Exchange difference on translation of foreign operation	換算海外業務的匯兌差額	-	-	-	(72)	-	(72)	(3)	(75)
Total comprehensive income	全面收益總額	-	-	-	(72)	4,624	4,552	(149)	4,403
Transaction with owners in their capacity as owners	與擁有人(以其擁有人身份)的交易								
Capital injection by non-controlling interests	非控股權益注資	-	-	-	-	-	-	423	423
Decrease in non-controlling interests as a result of the deregistration of a subsidiary	非控股權益因一間附屬公司終止註冊而減少	-	-	-	-	-	-	(1,005)	(1,005)
Total transaction with owners in their capacity as owners	與擁有人(以其擁有人身份)的交易總額	-	-	-	-	-	-	(582)	(582)
Balances as at 30 June 2024	於2024年6月30日的結餘	6,240	118,233	37,524	(54)	(52,649)	109,294	289	109,583

The above interim condensed consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

以上中期簡明綜合權益變動表應與隨附附註一併閱讀。

Interim Condensed Consolidated Statement of Cash Flows

中期簡明綜合現金流量表

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 (unaudited) (未經審核)	2023 2023年 (unaudited) (未經審核)
		HK\$'000 千港元	HK\$'000 千港元
	Note 附註		
Cash flows from operating activities	經營活動所得現金流量		
Cash generated from/(used in) operations	經營所得/(所用)現金	262	(17,825)
Income tax paid	已付所得稅	(1,156)	(1,274)
Net cash used in operating activities	經營活動所用現金淨額	(894)	(19,099)
Cash flows from investing activities	投資活動所得現金流量		
Purchases of property, plant and equipment	購買物業、廠房及設備	(322)	(863)
Decrease in time deposit	定期存款減少	-	1,806
Interest received	已收利息	95	24
Net cash (used in)/generated from investing activities	投資活動(所用)/所得現金淨額	(227)	967
Cash flows from financing activities	融資活動所得現金流量		
Proceeds from borrowings	借款所得款項	9,191	11,526
Repayments of borrowings	償還借款	(7,669)	(10,933)
Principal elements of lease payments	租賃付款本金部分	(709)	(639)
Increase in pledged deposits	已抵押存款增加	-	(417)
Decreased in restricted deposits	受限制存款減少	3,924	1,469
Interest paid	已付利息	(1,642)	(1,415)
Capital injection by non-controlling interests	非控股權益注資	423	1,456
Net cash generated from financing activities	融資活動所得現金淨額	3,518	1,047
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/(減少)淨額	2,397	(17,085)
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	46,257	31,203
Effect of foreign exchange rate changes	匯率變動的影響	(154)	182
Cash and cash equivalents at end of the period	期末現金及現金等價物	48,500	14,300

The above interim condensed consolidated statement of cash flows should be read in conjunction with the accompanying notes.

以上中期簡明綜合現金流量表應與隨附附註一併閱讀。

Notes to the Interim Condensed Consolidated Financial Information

中期簡明綜合財務資料附註

1 General Information

Acme International Holdings Limited (the “**Company**”) was incorporated in the Cayman Islands on 17 August 2018 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The address of the Company’s registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands.

The Company is an investment holding company and its subsidiaries are principally engaged in the provision of design and build solutions for building maintenance unit (“**BMU**”) systems (“**BMU Systems Business**”) and development, design, production and sales of new energy generation and energy storage system and provision of services for sales of electricity (“**Green New Energy Business**”).

The Company’s shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

The interim condensed consolidated financial information are presented in thousands of Hong Kong dollars (“**HK\$’000**”), unless otherwise stated.

2 Basis of Preparation and Summary of Significant Accounting Policies

The interim condensed consolidated financial information of the Group for the six months ended 30 June 2024 has been prepared in accordance with Hong Kong Accounting Standards (“**HKAS**”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants as well as with the applicable disclosure requirements of Appendix D2 to the Rules Governing the Listing of Securities on The Stock Exchange (the “**Listing Rules**”).

The interim condensed consolidated financial information has been prepared under the historical cost convention.

1 一般資料

益美國際控股有限公司（「**本公司**」）於2018年8月17日根據開曼群島公司法（第22章）（1961年第3號法例，經綜合及修訂）在開曼群島註冊成立為一間獲豁免有限公司。本公司的註冊辦事處地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman KY1-1111, Cayman Islands。

本公司為一間投資控股公司，與其附屬公司主要從事為永久吊船（「**永久吊船**」）提供設計及建造解決方案（「**永久吊船業務**」）以及新能源發電及儲能系統的開發、設計、生產及銷售以及提供售電服務（「**綠色新能源業務**」）。

本公司股份在香港聯合交易所有限公司（「**聯交所**」）主板上市。

除另有註明者外，中期簡明綜合財務資料以千港元（「**千港元**」）呈列。

2 編製基準及重大會計政策概要

本集團截至2024年6月30日止六個月的中期簡明綜合財務資料已根據香港會計師公會頒佈的香港會計準則（「**香港會計準則**」）第34號「中期財務報告」及聯交所證券上市規則（「**上市規則**」）附錄D2的適用披露規定予以編製。

中期簡明綜合財務資料乃按歷史成本慣例編製。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註 (續)

2 Basis of Preparation and Summary of Significant Accounting Policies (Continued)

The accounting policies adopted in the preparation of the interim condensed consolidated financial information for the six months ended 30 June 2024 are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2023, except for the estimation of income tax (Note 6) and the adoption of the new and revised Hong Kong Financial Reporting Standards ("HKFRSs") effective as of 1 January 2024:

Amendments to HKAS 1 香港會計準則第1號之修訂版	Classification of Liabilities as Current or Non-current 負債分類為流動或非流動
Amendments to HKAS 1 香港會計準則第1號之修訂版	Non-current Liabilities with Covenants 附帶契諾的非流動負債
Amendments to HKFRS 16 香港財務報告準則第16號之修訂版	Lease Liability in a Sale and Leaseback 售後租回中的租賃負債
Hong Kong Interpretation 5 (Revised) 香港詮釋第5號 (經修訂)	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause 財務報表的列報 – 借款人對含有按要求隨時付還條文的有期貨款的分類
Amendments to HKAS 7 and HKFRS 7 香港會計準則第7號及香港財務報告準則第7號之修訂版	Supplier Finance Arrangements 供應商融資安排

The adoption of these new and amendments to HKFRSs and an interpretation in the current period has had no material impact on the Group's financial performance and positions for the current and prior periods and/or on the disclosures set out in these interim condensed consolidated financial information.

3 Financial Risk Management

Financial risk factors

The Group's activities expose it to variety of financial risks: market risk (including foreign exchange risk, cash flow and fair value interest rate risk), credit risk and liquidity risk. The interim condensed consolidated financial information do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2023. There have been no change in the risk management policies since year end.

2 編製基準及重大會計政策概要 (續)

編製截至2024年6月30日止六個月的中期簡明綜合財務資料所採用的會計政策與編製本集團截至2023年12月31日止年度的年度綜合財務報表所採用者一致，惟估計所得稅(附註6)及採納截至2024年1月1日生效的新訂及經修訂香港財務報告準則(「香港財務報告準則」)除外：

於本期間採納該等新訂香港財務報告準則及準則修訂本以及詮釋，對本集團於本期間及過往期間的財務表現及狀況及／或該等中期簡明綜合財務資料所載披露並無重大影響。

3 財務風險管理

財務風險因素

本集團的業務面臨各種財務風險：市場風險(包括外匯風險、現金流量及公平值利率風險)、信貸風險及流動資金風險。中期簡明綜合財務資料並不包括年度財務報表規定的所有財務風險管理資料及披露事項，並應與本集團2023年12月31日的年度財務報表一併閱讀。自年結日以來，風險管理政策概無變動。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

4 Revenue and Segment Information

Management has determined the operating segments based on the information reviewed by the chief operating decision-maker (“CODM”). The CODM, who is responsible for allocating resources and assessing performance of the operating segment, has been identified as the Executive Directors.

Operating segments are reported in the manner consistent with the internal reporting provided to the CODM. The Group is subject to similar business risk, and resources are allocated based on what is beneficial to the Group in enhancing the value as a whole.

The Group is principally engaged in the following:

- BMU Systems Business – provision of design and build solutions for BMU systems; and
- Green New Energy Business – development, design, production and sale of green new energy generation system and provision of services for sales of electricity.

Segment assets mainly exclude right-of-use assets for properties, deferred tax assets, restricted deposits, cash and cash equivalents and other assets that are managed on a central basis.

Segment liabilities mainly exclude borrowings, lease liabilities, income tax liabilities and other liabilities that are managed on a central basis.

Unallocated corporate expenses represent costs that are used for all segments, mainly including depreciation expenses of HK\$861,000 for the six months ended 30 June 2024 (six months ended 30 June 2023: depreciation expenses of HK\$756,000).

4 收益及分部資料

管理層已根據主要經營決策者(「主要經營決策者」)所審閱資料釐定經營分部。主要經營決策者負責分配資源及評估經營分部表現，已被定為執行董事。

經營分部的呈報方式與提供予主要經營決策者的內部呈報一致。本集團面臨類似業務風險，且資源基於對提升本集團整體價值有利的原則分配。

本集團主要從事以下業務：

- 永久吊船業務 – 為永久吊船提供設計及建造解決方案；及
- 綠色新能源業務 – 綠色新能源發電系統的開發、設計、生產及銷售以及提供售電服務。

分部資產主要不包括物業使用權資產、遞延稅項資產、受限制存款、現金及現金等價物及其他集中管理的資產。

分部負債主要不包括借款、租賃負債、所得稅負債及其他集中管理的負債。

未分配公司開支指用於所有分部的成本，主要包括截至2024年6月30日止六個月的折舊費用861,000港元(截至2023年6月30日止六個月：折舊費用756,000港元)。

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

4 Revenue and Segment Information
 (Continued)

(a) Revenue by customers' geographical location

The Group's revenue from external customers by geographical location, which is determined by location of the customers is as follows:

4 收益及分部資料(續)

(a) 按客戶地理位置劃分之收益

本集團按客戶位置釐定的地理位置劃分之來自外部客戶的收益如下：

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
- Hong Kong	- 香港	76,196	64,529
- Macau	- 澳門	1,377	11,047
- The PRC	- 中國	5,948	3
- Others	- 其他	411	99
Total	總計	83,932	75,678

Notes to the Interim Condensed Consolidated Financial Information (Continued) 中期簡明綜合財務資料附註 (續)

4 Revenue and Segment Information (Continued)

(b) Segment results, assets and liabilities

The Executive Directors assess the performance of the operating segments based on their underlying profit or loss, which is measured by profit or loss before income tax, excluding finance income, finance costs, depreciation on certain assets and other corporate items, which are managed on a central basis.

4 收益及分部資料 (續)

(b) 分部業績、資產及負債

執行董事根據經營分部的相關溢利或虧損評估其表現，而相關損益則透過除所得稅前溢利或虧損計量，惟不包括集中管理的財務收入、財務成本、若干資產折舊及其他公司項目。

		BMU Systems Business 永久吊船業務		Green New Energy Business 綠色新能源業務		Total 總計	
		Six months ended 30 June 截至6月30日止六個月	Six months ended 30 June 截至6月30日止六個月	Six months ended 30 June 截至6月30日止六個月	Six months ended 30 June 截至6月30日止六個月	Six months ended 30 June 截至6月30日止六個月	Six months ended 30 June 截至6月30日止六個月
		2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元	2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元	2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元
Revenue from external customers recognised at a point in time	於某一時間點確認來自外部客戶的收益	-	-	411	102	411	102
Revenue from external customers recognised over time	隨時間確認來自外部客戶的收益	77,573	75,576	5,948	-	83,521	75,576
		77,573	75,576	6,359	102	83,932	75,678
Segment results	分部業績	11,832	18,498	542	(1,438)	12,374	17,060
Unallocated corporate expenses:	未分配公司開支:						
Depreciation	折舊					(861)	(756)
Legal and professional fee	法律及專業費用					(1,220)	(1,531)
Unallocated operating expenses	未分配公司開支					(2,423)	(1,430)
						(4,504)	(3,717)
Finance income	財務收入					95	24
Finance costs	財務成本					(1,642)	(1,415)
Profit before income tax	除所得稅前溢利					6,323	11,952
Income tax expenses	所得稅開支					(1,845)	(2,858)
Profit for the period	期內溢利					4,478	9,094
Other segment information:	其他分部資料:						
Additions to property, plant and equipment	添置物業、廠房及設備	233	243	89	620	322	863
Depreciation	折舊	170	69	22	174	192	243

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註 (續)

4 Revenue and Segment Information
 (Continued)

(b) Segment results, assets and liabilities
 (Continued)

4 收益及分部資料 (續)

(b) 分部業績、資產及負債 (續)

		BMU Systems Business 永久吊船業務		Green New Energy Business 綠色新能源業務		Total 總計	
		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元	As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元	As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Segment assets	分部資產	140,395	140,068	4,161	733	144,556	140,801
Unallocated assets:	未分配資產:						
Property, plant and equipment	物業、廠房及設備					3,774	2,156
Deferred tax assets	遞延稅項資產					278	270
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項					217	167
Amount due from non-controlling interests	應收非控股權益金額					-	485
Cash and bank balances	現金及銀行結餘					60,344	62,037
						64,613	65,115
Total assets	資產總額					209,169	205,916
Segment liabilities	分部負債	25,432	32,221	2,324	1,024	27,756	33,245
Unallocated liabilities:	未分配負債:						
Borrowings	借款					61,124	59,707
Lease liabilities	租賃負債					4,093	2,339
Provision	計提撥備					38	-
Other payables and accruals	其他應付款項及應計費用					3,414	2,398
Income tax liabilities	所得稅負債					3,161	2,465
						71,830	66,909
Total liabilities	負債總額					99,586	100,154

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

5 Expenses by Nature

5 按性質劃分的開支

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元
Construction costs (Note (a)), cost of inventories and cost of services recognised in cost of sales	於銷售成本確認的建築成本 (附註(a))、存貨成本及服務成本	63,060	51,139
Entertainment expenses	娛樂開支	568	390
Office expenses	辦公室開支	317	400
Employee benefit expenses recognised in administrative expenses (including directors' emoluments)	於行政開支確認的僱員福利開支 (包括董事酬金)	6,964	4,917
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,053	999
Insurance expenses	保險開支	764	737
Auditor's remuneration	核數師薪酬	875	1,125
Legal and professional fees	法律及專業費用	1,243	1,596
Bank charges	銀行徵費	78	60
Travelling expenses	差旅費用	330	279
Other expenses	其他開支	552	509
		75,804	62,151
Representing:	指以下各項：		
Cost of sales	銷售成本	63,060	51,139
Administrative expenses	行政開支	12,744	11,012
		75,804	62,151

Note:

(a) Construction costs mainly included costs of construction materials, subcontracting charges, staff costs, testing, insurance and transportation.

附註：

(a) 建築成本主要包括建築材料成本、分包費用、員工成本、測試、保險及交通。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

6 Income Tax Expenses

Income tax expense is recognised based on management's estimate of the weighted average effective annual income tax rate expected for the full financial year. The estimated average annual tax rate used for the Period for subsidiaries in Hong Kong, the PRC and Macau are 16.5% (2023: 16.5%), 25% (2023: 25%) and 12% (2023: 12%), respectively. No overseas profits tax has been calculated for the Group's entities that are incorporated in the BVI or the Cayman Islands as they are tax exempted in their jurisdictions.

The amount of taxation charged to the interim condensed consolidated income statements represented:

6 所得稅開支

所得稅開支根據管理層對整個財政年度預期加權平均有效年度所得稅率的估計確認。香港、中國及澳門附屬公司於本期間的估計平均年度稅率分別為16.5% (2023年: 16.5%)、25% (2023年: 25%) 及12% (2023年: 12%)。由於在英屬處女群島或開曼群島註冊成立的本集團旗下實體於其司法權區獲豁免繳納稅項，故概無計算海外利得稅。

於中期簡明綜合收益表中扣除的稅項金額為：

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Current income tax	即期所得稅	1,853	2,823
Deferred income tax	遞延所得稅	(8)	35
		1,845	2,858

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

7 Earnings Per Share

(a) Basic

Basic earnings per share is calculated by dividing the profit attributable to the owners of the Company by the weighted average number of ordinary shares in issue during the six months ended 30 June 2023 and 2024.

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Profit attributed to owners of the Company (HK\$'000)	本公司擁有人應佔溢利(千港元)	4,624	9,855
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數(千股)	624,000	624,000
Basic earnings per share (HK cents)	每股基本盈利(港仙)	0.74	1.58

(b) Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all potentially dilutive shares.

For the six months ended 30 June 2023 and 2024, there is no potential dilutive shares and the diluted earnings per share is the same as the basic earnings per share.

7 每股盈利

(a) 基本

每股基本盈利按本公司擁有人應佔溢利除以截至2023年及2024年6月30日止六個月已發行的普通股加權平均數計算。

(b) 攤薄

每股攤薄盈利按因假設轉換所有潛在攤薄股份而調整發行在外普通股的加權平均數計算。

截至2023年及2024年6月30日止六個月，概無潛在攤薄股份，而每股攤薄盈利與每股基本盈利相同。

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

8 Trade and Retention Receivables

8 貿易應收款項及應收保固金

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Trade receivables (Note (a))	貿易應收款項(附註(a))	22,958	34,705
Retention receivables (Note (b))	應收保固金(附註(b))	15,772	15,529
		38,730	50,234
Less: loss allowance	減: 虧損撥備	(942)	(967)
Trade and retention receivables	貿易應收款項及應收保固金	37,788	49,267

(a) Trade receivables

The ageing analysis of the trade receivables based on invoice date were as follows:

(a) 貿易應收款項

按發票日期劃分的貿易應收款項賬齡分析如下:

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	10,771	12,941
31-60 days	31至60天	6,127	8,539
61-90 days	61至90天	648	10,255
91-180 days	91至180天	1,495	1,167
Over 180 days	超過180天	3,917	1,803
		22,958	34,705

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註 (續)

8 Trade and Retention Receivables
 (Continued)

(b) Retention receivables

The ageing analysis of these retention receivables based on the terms of related contracts were as follows:

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Will be recovered within twelve months	將於12個月內收回	5,393	5,366
Will be recovered more than twelve months after the end of the period/year	將於期／年末後超過12個月收回	10,379	10,163
		15,772	15,529

9 Contract Assets/Liabilities

The Group has recognised the following assets and liabilities related to contracts with customers:

8 貿易應收款項及應收保固金
 (續)

(b) 應收保固金

按相關合約期限劃分的該等應收保固金賬齡分析如下：

9 合約資產／負債

本集團已確認下列與客戶合約有關的資產及負債：

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Contract assets relating to BMU systems construction contracts	與永久吊船建造合約有關的合約資產	94,272	84,357
Less: loss allowance	減：虧損撥備	(1,120)	(963)
Total contract assets	合約資產總額	93,152	83,394
Contract liabilities relating to BMU systems construction contracts	與永久吊船建造合約有關的合約負債	8,557	3,606
Contract liabilities relating to Green New Energy contracts	與綠色新能源合約有關的合約負債	-	125
Total contract liabilities	合約負債總額	8,557	3,731

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

10 Deposits, Prepayments and Other Receivables

10 按金、預付款項及其他應收款項

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Non-current	非即期		
Prepayments	預付款項	–	–
Deposits and other receivables	按金及其他應收款項	660	395
		660	395
Current	即期		
Deposits and other receivables	按金及其他應收款項	110	182
Prepayments for construction materials	建築材料預付款項	6,695	1,581
Other prepayments	其他預付款項	2,904	2,044
		9,709	3,807
		10,369	4,202

11 Share Capital

11 股本

		Number of ordinary shares 普通股數目	Share Capital 股本 (unaudited) (未經審核) HK\$'000 千港元
Authorised:	法定:		
As at 1 January 2023, 31 December 2023, 1 January 2024 and 30 June 2024	於2023年1月1日、 2023年12月31日、 2024年1月1日及2024年6月30日	4,000,000,000	40,000
Issued and fully paid:	已發行及繳足:		
As at 1 January 2023, 31 December 2023, 1 January 2024 and 30 June 2024	於2023年1月1日、 2023年12月31日、 2024年1月1日及2024年6月30日	624,000,000	6,240

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

12 Trade and Retention Payables and Other Payables and Accruals

12 貿易應付款項及應付保固金以及其他應付款項及應計費用

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Trade payables (Note (a))	貿易應付款項(附註(a))	13,938	20,977
Retention payable (Note (b))	應付保固金(附註(b))	2,752	2,749
Trade and retention payables	貿易應付款項及應付保固金	16,690	23,726
Accrued staff costs	應計員工成本	1,121	2,811
Other accrued operating expenses	其他應計經營開支	2,844	3,945
Other payables	其他應付款項	1,227	630
Other payables and accruals	其他應付款項及應計費用	5,192	7,386
		21,882	31,112

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

12 Trade and Retention Payables and Other Payables and Accruals (Continued)

(a) Trade payables

Trade payables are unsecured and the credit terms of trade payables granted by suppliers are mostly 30 days from invoice date. The ageing analysis of trade payables based on invoice date as at 30 June 2024 and 31 December 2023 were as follows:

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	5,716	9,945
31-60 days	31至60天	677	5,303
61-90 days	61至90天	880	232
91-120 days	91至120天	672	-
Over 120 days	120天以上	5,993	5,497
		13,938	20,977

(b) Retention payables

The ageing analysis of these retention payables based on the terms of related contracts were as follows:

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Will be settled within twelve months	將於12個月內結算	215	317
Will be settled more than twelve months after the end of the period/year	將於期／年末後超過12個月結算	2,537	2,432
		2,752	2,749

12 貿易應付款項及應付保固金以及其他應付款項及應計費用(續)

(a) 貿易應付款項

貿易應付款項為無抵押，供應商授予的貿易應付款項的信貸期大部分為發票日期起30天。於2024年6月30日及2023年12月31日，按發票日期劃分的貿易應付款項賬齡分析如下：

(b) 應付保固金

按相關合約期限劃分的該等應付保固金賬齡分析如下：

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註(續)

13 Borrowings

13 借款

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Non-current	非即期		
<i>Unsecured</i>	<i>無抵押</i>		
Loans from shareholders (Note (b))	股東貸款(附註(b))	–	56,294
		–	56,294
Current	即期		
<i>Secured</i>	<i>有抵押</i>		
Bank loans with repayment on demand clauses	訂有按要求償還條款的銀行貸款	–	3,400
Total current secured borrowings (Note (a))	即期有抵押借款總額(附註(a))	–	3,400
<i>Unsecured</i>	<i>無抵押</i>		
Loans from shareholders (Note (b))	股東貸款(附註(b))	61,124	–
Bank overdraft	銀行透支	–	13
Total current unsecured borrowings	即期無抵押借款總額	61,124	13
		61,124	3,413
Total borrowings	借款總額	61,124	59,707

Notes:

- (a) During the Period, the Group obtained new bank loan amounting to HK\$4,380,000 (six months ended 30 June 2023: HK\$2,017,000) and bank loans repaid amounting to \$7,780,000 (six months ended 30 June 2023: HK\$Nil).

As at 30 June 2024 and 31 December 2023, the total bank borrowings were guaranteed/secured by pledged deposits of the Group.

附註:

- (a) 於本期間，本集團取得新銀行貸款4,380,000港元(截至2023年6月30日止六個月:2,017,000港元)，並且償還銀行貸款7,780,000港元(截至2023年6月30日止六個月:零港元)。

於2024年6月30日及2023年12月31日，銀行借款總額以本集團的已抵押存款作擔保/抵押。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註 (續)

13 Borrowings (Continued)

Notes: (Continued)

- (b) As at 30 June 2024, loan from shareholder of HK\$46,438,000 (31 December 2023: HK\$45,294,000) was provided by Mr. Kwan Kam Tim. The loan was denominated in HK\$, unsecured, interest bearing at 5.5% per annum, and the principal, together with the interest are repayable on 15 January 2025.

As at 30 June 2024, loan from shareholder of HK\$14,686,000 (31 December 2023: HK\$11,000,000) was provided by another shareholder, Treasure Ship Holding Limited. The loan was denominated in HK\$, unsecured, interest bearing at 5.5% per annum, and the principal, together with the interest are repayable on 30 June 2025.

The weighted effective interest rates as at each of the six months ended 30 June 2024 and 31 December 2023 were as follows:

13 借款 (續)

附註：(續)

- (b) 於2024年6月30日，來自股東的貸款46,438,000港元（於2023年12月31日：45,294,000港元）由關錦添先生提供。貸款乃以港元計值，無抵押，按年利率5.5厘計息，而本金連同利息須於2025年1月15日償還。

於2024年6月30日，來自股東的貸款14,686,000港元（於2023年12月31日：11,000,000港元）由另一名股東Treasure Ship Holding Limited提供。貸款乃以港元計值，無抵押，按年利率5.5厘計息，而本金連同利息須於2025年6月30日償還。

於截至2024年6月30日止六個月及2023年12月31日止六個月各期間的加權實際利率如下：

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Import loans	進口貸款	–	6.9%
Other loans	其他貸款	5.5%	5.5%

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

14 Share-Based Payments

Pre-IPO Share Option Scheme

The establishment of the Pre-IPO Share Option Scheme was approved by the shareholders on 21 March 2019, which is designed to recognise the contribution of the senior management for the growth of the Group, by granting options to them as incentive or reward, to attract, retain and motivate them to make contributions to the Group and strive for future development and expansion of the Group.

Under the Pre-IPO Share Option Scheme, the options granted are subject to the following vesting schedule:

- 30% of the options granted shall vest on the third anniversary of the date on which the grant was accepted by the grantee (“Acceptance Date”);
- 30% of the options granted shall vest on the sixth anniversary of the Acceptance Date; and
- 40% of the options granted shall vest on the tenth anniversary of the Acceptance Date, or upon the retirement of the grantee at the age of 65, whichever is earlier.

The options granted are also subject to a non-vesting condition, i.e. upon Listing.

14 以股份為基礎的付款

首次公開發售前購股權計劃

股東已於2019年3月21日批准設立首次公開發售前購股權計劃，旨在透過授出購股權嘉獎對本集團增長有貢獻的高級管理層，以吸引、挽留及激勵彼等對本集團作出貢獻及致力於本集團的未來發展及拓展。

根據首次公開發售前購股權計劃，已授出購股權須受限於以下歸屬時間表：

- 30%的已授出購股權須於承授人接受授出的日期（「接受日期」）的第三個週年歸屬；
- 30%的已授出購股權須於接受日期的第六個週年歸屬；及
- 40%的已授出購股權須於接受日期的第十個週年或承授人於65周歲辭任時（以較早者為準）歸屬。

授出的購股權亦受限於非歸屬條件，即上市後。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

15 Cash Generated from/Used in Operations

Reconciliation of profit before income tax to cash generated from/(used in) operations:

15 經營活動所得／所用現金

除所得稅前溢利與經營活動所得／(所用)現金的對賬：

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Profit before income tax	除所得稅前溢利	6,323	11,952
Adjustment for:	已就以下各項作出調整：		
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,053	999
Finance income	財務收入	(95)	(24)
Finance costs	財務成本	1,642	1,415
Impairment of financial and contract assets	金融及合約資產減值	132	41
Net exchange differences	匯兌差額淨值	23	(188)
		9,078	14,195
Changes in working capital	營運資金變動		
Inventories	存貨	754	(382)
Trade and retention receivables	貿易應收款項及應收保固金	11,504	(5,629)
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	(6,172)	(13,691)
Contract assets and liabilities, net	合約資產及負債淨額	(5,089)	(11,988)
Trade and retention payables	貿易應付款項及應付保固金	(7,055)	990
Other payables and accruals	其他應付款項及應計費用	(2,727)	(1,179)
Provisions	撥備	(31)	(141)
Cash generated from/(used in) operations	經營活動所得／(所用)現金	262	(17,825)

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

16 Capital Commitments and Contingent Liabilities

As at 30 June 2024 and 31 December 2023, the Group's contingent liabilities were as follows:

(i) Surety bonds

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Surety bonds (Note (a))	履約保證(附註(a))	14,257	13,123
Performance guarantee insurance contract (Note (b))	履約保證保險合約(附註(b))	8,484	2,203
		22,741	15,326

Notes:

- (a) As at 30 June 2024, the Group provided guarantees of surety bonds in respect of 25 (as at 31 December 2023: 22) construction contracts of the Group in its ordinary course of business respectively. The surety bonds are expected to be released in accordance with the term of the respective construction contracts.
- (b) As at 30 June 2024, the Group provided performance guarantee insurance contracts in relation to the Green New Energy Business. The contracts will be released from 28 February 2025 and 31 March 2025.

附註：

- (a) 於2024年6月30日，本集團已於本集團日常業務過程中就25項（於2023年12月31日：22項）建造合約分別提供履約保證擔保。該等履約保證預期將根據有關建造合約的條款解除。
- (b) 於2024年6月30日，本集團已就綠色新能源業務提供履約保證保險合約。該等合約將於2025年2月28日及2025年3月31日解除。

16 資本承擔及或然負債

於2024年6月30日及2023年12月31日，本集團的或然負債如下：

(i) 履約保證

	As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Surety bonds (Note (a))	14,257	13,123
Performance guarantee insurance contract (Note (b))	8,484	2,203
	22,741	15,326

附註：

- (a) 於2024年6月30日，本集團已於本集團日常業務過程中就25項（於2023年12月31日：22項）建造合約分別提供履約保證擔保。該等履約保證預期將根據有關建造合約的條款解除。
- (b) 於2024年6月30日，本集團已就綠色新能源業務提供履約保證保險合約。該等合約將於2025年2月28日及2025年3月31日解除。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

16 Capital Commitments and Contingent Liabilities (Continued)

(ii) Claim

In 2018, the Group received a claim from a customer for a damage amounted to approximately HK\$3,381,000. In 2021, the Group received a revised claim of approximately HK\$2,859,000 from the customer. Up to the date of this report, the directors are of the opinion that the final outcome is unable to be determined at this stage. They believe that the Group has reasonable ground to defend the claim which would not result in any material adverse effects to the interim condensed consolidated financial information of the Group.

(iii) Capital commitments

The Group has no material commitments as at 30 June 2024 and 31 December 2023.

16 資本承擔及或然負債(續)

(ii) 申索

2018年，本集團接獲一名客戶的申索，所要求的賠償金額約為3,381,000港元。2021年，本集團接獲來自客戶的經修訂申索約2,859,000港元。截至本報告日期，董事認為無法於現階段確定最終結果，且相信本集團有合理依據就該申索進行申辯，該申索不會對本集團的中期簡明綜合財務資料造成任何重大不利影響。

(iii) 資本承擔

於2024年6月30日及2023年12月31日，本集團並無重大承擔。

Notes to the Interim Condensed Consolidated Financial Information (Continued)

中期簡明綜合財務資料附註(續)

17 Related Party Transactions

Parties are considered to be related if an entity, a person or a close member of that person's family has control, joint control or significant influence over the other party in making financial and operating decisions.

(a) Transactions with related parties:

17 關聯方交易

倘某實體、人士或該人士家庭的近親對另一方在作出財務及經營決策上具有控制權、聯合控制權或重大影響力，則該等人士被認為屬關聯方。

(a) 與關聯方的交易：

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
		HK\$'000	HK\$'000
		千港元	千港元
Loans from related parties:	關聯方貸款：		
<i>Loan from a shareholder of the Company – Mr. Kwan Kam Tim</i>	一名本公司股東貸款 – 關錦添先生		
– Loans advanced	– 已墊付貸款	–	6,000
– Interest charges	– 已收取利息	1,144	872
<i>Loan from a shareholder of the Company – Treasure Ship Holding Limited</i>	一名本公司股東貸款 – Treasure Ship Holding Limited		
– Loans advanced	– 已墊付貸款	3,352	2,300
– Interest charges	– 已收取利息	334	75
<i>Loan from a former shareholder of the Company – Mr. Mak Kim Hung</i>	一名前本公司股東貸款 – 麥劍雄先生		
– Loans advanced	– 已墊付貸款	–	–
– Interest charges	– 已收取利息	–	273
– Loan repayment made	– 已償還貸款	–	10,000
– Interest paid	– 已付利息	–	933

Notes to the Interim Condensed Consolidated Financial Information (Continued)
 中期簡明綜合財務資料附註 (續)

17 Related Party Transactions (Continued)
 (b) Balances with related parties

17 關聯方交易 (續)
 (b) 與關聯方的結餘

		As at 30 June 2024 於2024年 6月30日 (unaudited) (未經審核) HK\$'000 千港元	As at 31 December 2023 於2023年 12月31日 (audited) (經審核) HK\$'000 千港元
Loans from related parties:	關聯方貸款：		
<i>Loan from a shareholder of the Company – Mr. Kwan Kam Tim</i>	一名本公司股東貸款 – 關錦添先生	46,438	45,294
<i>Loan from a shareholder of the Company – Treasure Ship Holding Limited</i>	一名本公司股東貸款 – Treasure Ship Holding Limited	14,686	11,000
Amount due from non-controlling interest	應收非控股權益金額	–	485

(c) Key management compensation

Key management includes Executive Directors and the senior management of the Group.

Compensation of the key management personnel of the Group, including Director's remunerations is as follows:

(c) 主要管理層薪酬

主要管理層包括執行董事及本集團的高級管理層。

本集團的主要管理人員薪酬(包括董事薪金)如下：

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 (unaudited) (未經審核) HK\$'000 千港元	2023 2023年 (unaudited) (未經審核) HK\$'000 千港元
Wages, salaries and allowances	工資、薪金及津貼	4,529	3,643
Discretionary bonuses	酌情花紅	–	–
Pension costs – defined contribution plans	退休金 – 界定供款計劃	62	45
		4,591	3,688



Acme International Holdings Limited
益美國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)
Stock Code 股份代號 : 1870