

NOTES TO CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

簡明綜合中期財務資料附註

1. General information

Sa Sa International Holdings Limited (“Company”) and its subsidiaries (together “Group”) are principally engaged in the retailing and wholesaling of cosmetic products.

The Company is a limited liability company incorporated in the Cayman Islands. The address of its registered office is P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands.

The Company has its listing on the Main Board of The Stock Exchange.

As at 30 September 2023, 48.56%, 14.13% and 0.05% of the total issued shares of the Company were owned by Sunrise Height Incorporated, Green Ravine Limited and Million Fidelity International Limited respectively. Sunrise Height Incorporated and Green Ravine Limited were incorporated in the British Virgin Islands and Million Fidelity International Limited was incorporated in Hong Kong SAR. These companies are owned 50.0% each by Dr KWOK Siu Ming Simon and Dr KWOK LAW Kwai Chun Eleanor, as being the ultimate controlling parties of the Company.

This condensed consolidated interim financial information is presented in thousands of Hong Kong dollars (HK\$'000), unless otherwise stated. This condensed consolidated interim financial information was approved for issue by the Board of Directors on 17 November 2023.

2. Basis of preparation

This condensed consolidated interim financial information for the six months ended 30 September 2023 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34, “Interim Financial Reporting”. The interim report does not include all the notes of the type normally included in annual financial report. Accordingly, this interim report should be read in conjunction with the annual financial statements for the year ended 31 March 2023 (“2023 Annual Financial Statements”), which have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”).

1. 一般資料

莎莎國際控股有限公司(「本公司」)及其附屬公司(統稱「本集團」)主要從事化粧品零售及批發業務。

本公司為於開曼群島註冊成立之有限公司，註冊辦事處地址為P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands。

本公司股份於聯交所主板上市。

於2023年9月30日，本公司全部已發行股份之48.56%、14.13%及0.05%分別由Sunrise Height Incorporated、Green Ravine Limited及萬揚國際有限公司擁有。Sunrise Height Incorporated及Green Ravine Limited於英屬處女群島註冊成立之公司，而萬揚國際有限公司於香港特區註冊成立之公司。這些公司由郭少明博士及郭羅桂珍博士各自擁有50.0%，董事視其為本公司之最終控股方。

除另有註明者外，本簡明綜合中期財務資料以港元(港幣千元)呈列。本簡明綜合中期財務資料已於2023年11月17日獲董事會批准刊發。

2. 編製基準

截至2023年9月30日止六個月之簡明綜合中期財務資料乃按照香港會計準則(「香港會計準則」)第34號「中期財務報告」編製。此中期報告並無包括在年度財務報告普遍包括的所有附註。故此，此中期報告應與根據香港財務報告準則(「香港財務報告準則」)所編製截至2023年3月31日止年度之年度財務報表(「2023年度財務報表」)一併閱讀。

3. Accounting policies

Except as described below, the accounting policies applied are consistent with those of the annual financial statements for the year ended 31 March 2023, as described in those annual financial statements.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

3.1 Adoption of new accounting policy in the current interim period

(a) Amended standards adopted by the Group

The following amendments to existing standards are effective to the Group for accounting periods beginning on or after 1 April 2023:

Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	International Tax Reform – Pillar Two Model Rules

The above newly adopted amendments to existing standards did not have material impact on the results and financial position of the Group.

3. 會計政策

除了以下所述，所採納之會計政策與截至2023年3月31日止年度之年度財務報表中載述貫徹一致。

中期的稅項收入採用於預期年度總收入的稅率提列。

3.1 本期採納的新會計政策

(a) 集團已採納的準則修訂本

以下的準則修訂本於本集團自2023年4月1日或之後開始的財政年度生效：

香港會計準則第1號 (修訂本)及香港財務報告準則實務公告第2號	會計政策披露
香港會計準則第8號 (修訂本)	會計估計的定義
香港會計準則第12號 (修訂本)	國際稅務改革 – 支柱二規則範本

採納以上新的準則修訂本不會對本集團的經營業績和財務狀況產生重大影響。

3. Accounting policies (continued)

3.1 Adoption of new accounting policy in the current interim period (continued)

(b) Amended standards and interpretation have been issued but not yet adopted

The following amendments to existing standards and interpretation have been issued but are not effective for the financial year beginning on or after 1 April 2023 and have not been early adopted:

		Effective for annual periods beginning on or after 於下列日期或 之後開始之 年度期間生效
Amendments to HKAS 1 香港會計準則第1號(修訂本)	Classification of Liabilities as Current or Non-current 流動或非流動負債分類	1 April 2024 2024年4月1日
Amendments to HKAS 1 香港會計準則第1號(修訂本)	Non-current Liabilities with Covenants 有協定的非流動負債	1 April 2024 2024年4月1日
Amendments to HKFRS 16 香港財務報告準則第16號(修訂本)	Lease Liability in a Sale and Leaseback 售後租回交易中的租賃負債	1 April 2024 2024年4月1日
Hong Kong Interpretation 5 (Revised) 香港詮釋第5號(修訂本)	Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause 借款人按要求償還條款之有期貸款之分類	1 April 2024 2024年4月1日
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(修訂本)	Supplier Finance Arrangements 供應方融資安排	1 April 2024 2024年4月1日

The Group will adopt the above amendments to existing standards and interpretation when they become effective. The Group has already commenced an assessment of the related impact of adopting the above amendments to existing standards and interpretation, none of which is expected to have a material impact on the Group in the current or future reporting periods and on foreseeable future transactions.

3. 會計政策(續)

3.1 本期採納的新會計政策(續)

(b) 已頒布但尚未採納之準則及詮釋修訂本

以下所述的新修訂準則和詮釋修訂本已頒布，但於2023年4月1日或以後開始的財政年度尚未生效，本集團並未提前採納：

集團將會於上述準則和詮釋修訂本生效後予以採納。本集團已開始評估採納上述準則和詮釋修訂本所產生的相關影響，預計不會對集團本期或未來報告以及可預見的未來交易產生重大影響。

4. Estimates

The preparation of condensed consolidated interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this condensed consolidated interim financial information, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 March 2023.

5. Financial risk management and financial instruments

5.1 Financial risk factors

The Group's activities expose it to a variety of financial risks including foreign exchange risk, credit risk, liquidity risk and interest rate risk.

The condensed consolidated interim financial information does 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 March 2023.

There has been no material change in our risk profile and management since year end.

5.2 Fair value estimation

The carrying amounts of the trade and other receivables, cash and bank balances, trade and other payables, borrowings and lease liabilities as at 30 September and 31 March 2023 approximate their fair values. There were no financial assets nor liabilities carried at fair value as at 30 September and 31 March 2023.

4. 估計

編製簡明綜合中期財務資料要求管理層對影響會計政策應用、資產及負債、收入及支出報告金額作出判斷、估計和假設。實際結果可能與此類估計存在差異。

編製此簡明綜合中期財務資料時，管理層在應用本集團會計政策的過程中作出之關鍵判斷及估計性之關鍵來源與截至2023年3月31日止年度之綜合財務報表所應用的相同。

5. 財務風險管理及金融工具

5.1 財務風險因素

本集團之業務承受多種財務風險：外匯風險、信貸風險、流動資金風險及利率風險。

簡明綜合中期財務報表並無載列年度財務報表所需之所有財務風險管理資料及披露，應與本集團截至2023年3月31日之年度財務報表一併閱覽。

自年結日以來，本集團之風險因素及管理並無重大變動。

5.2 公平值估值

於2023年9月30日及3月31日應收賬款及其他應收款項、現金及銀行結存，應付賬款及其他應付款項，借貸及租賃負債之賬面值與其公平值相若。於2023年9月30日及3月31日，沒有以公平值計量的金融資產或負債。

6. Segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-makers. The chief operating decision-makers, who are responsible for allocating resources and assessing performance of the operating segments, have been identified as the executive directors of the Group who make strategic and operating decisions.

Executive directors of the Group review the internal reporting of the Group in order to assess performance and allocate resources. Executive directors consider the business principally from a geographic perspective and assess the performance of the geographic segments based on a measure of segments results. In the current period, executive directors revisited the Group's business model and considered there is a new trend in using online-merge-offline retail model. Executive directors decided to merge the online and offline business from geographic perspective and believes that the change in presentation will result a more appropriate presentation of the financial information of the Group and strategic and operating decision making. The business reportable segments identified are Hong Kong and Macau SARs, Mainland China, Southeast Asia and Others. The segment information in prior period has been restated for the change in presentation.

Segment assets consist primarily of property, plant and equipment, right-of-use assets, deferred tax assets, inventories, receivables, deposits and prepayments, cash and cash equivalents and income tax recoverable. Capital expenditure comprises additions to property, plant and equipment.

The breakdown of key segment information including total turnover from external customers is disclosed below.

6. 分部資料

經營分部按照與向首席經營決策者提供內部報告一致之方式報告。負責分配資源及評估經營分部表現之首席經營決策者已識別為本集團作出策略及營運決策之執行董事。

本集團執行董事審閱本集團之內部報告以評估表現及分配資源。執行董事主要從地區角度審視業務，並根據分部業績評估地區分部之表現。期內，執行董事重新審視本集團的業務模式，認為採用線上線下融合的零售模式是一種新趨勢。執行董事決定從地區角度出發，將線上和線下業務融合，並相信這種呈列方式的改變將更恰當地呈列本集團的財務資料以及策略和經營決策。已識別之可報告業務分部為香港及澳門特區、中國內地、東南亞及其他。因呈列方式的改變，前期的分部資料已重列。

分部資產主要包括物業、機器及設備、使用權資產、遞延稅項資產、存貨、應收款項、按金及預付款項、現金及現金等值項目及可收回所得稅。資本性開支包括添置物業、機器及設備。

主要分部資料包括來自外部客戶之總營業額，其分析於下文披露。

6. Segment information (continued)

6. 分部資料(續)

Six months ended 30 September 2023

截至2023年9月30日止六個月

		Hong Kong & Macau SARs 香港及 澳門特區 HK\$'000 港幣千元	Mainland China 中國內地 HK\$'000 港幣千元	Southeast Asia 東南亞 HK\$'000 港幣千元	Others 其他 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
Turnover	營業額	1,719,591	244,535	175,068	5,241	2,144,435
Segment results	分部業績	114,507	(11,951)	1,202	(1,336)	102,422
Other information	其他資料					
Capital expenditure	資本性開支	29,751	477	9,390	-	39,618
Finance income	財務收入	2,396	200	624	-	3,220
Finance costs	財務支出	10,587	400	1,589	-	12,576
Income tax expense	所得稅支出	21,671	182	1,428	7	23,288
Depreciation on property, plant and equipment	物業、機器及設備折舊	26,814	2,040	2,208	-	31,062
Depreciation on right-of-use assets	使用權資產折舊	135,635	3,778	13,273	-	152,686
(Reversal of provision)/provision for slow moving inventories and shrinkage	滯銷存貨及損耗 (撥備撥回)/撥備	1,486	(2,910)	688	-	(736)

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6. Segment information (continued)

6. 分部資料(續)

		Six months ended 30 September 2022 截至2022年9月30日止六個月				
		Hong Kong & Macau SARs 香港及 澳門特區 HK\$'000 港幣千元 (Restated) (經重列)	Mainland China 中國內地 HK\$'000 港幣千元 (Restated) (經重列)	Southeast Asia 東南亞 HK\$'000 港幣千元 (Restated) (經重列)	Others 其他 HK\$'000 港幣千元 (Restated) (經重列)	Total 總額 HK\$'000 港幣千元
Turnover	營業額	1,088,918	277,739	182,799	1,037	1,550,493
Segment results	分部業績	(80,114)	(62,950)	11,314	(1,433)	(133,183)
Other information	其他資料					
Capital expenditure	資本性開支	32,161	872	6,049	–	39,082
Finance income	財務收入	511	186	480	–	1,177
Finance costs	財務支出	7,047	1,027	531	–	8,605
Income tax expense	所得稅支出	5,829	12	4,054	–	9,895
Depreciation on property, plant and equipment	物業、機器及設備折舊	26,857	2,673	1,909	–	31,439
Depreciation on right-of-use assets	使用權資產折舊	113,400	4,909	11,608	–	129,917
Provision/(reversal of provision) for slow moving inventories and shrinkage	滯銷存貨及損耗撥備/(撥備撥回)	1,074	15,315	(894)	–	15,495

		Hong Kong & Macau SARs 香港及 澳門特區 HK\$'000 港幣千元	Mainland China 中國內地 HK\$'000 港幣千元	Southeast Asia 東南亞 HK\$'000 港幣千元	Others 其他 HK\$'000 港幣千元	Total 總額 HK\$'000 港幣千元
At 30 September 2023	於2023年9月30日					
Non-current assets	非流動資產	1,029,193	16,362	101,315	–	1,146,870
Current assets	流動資產	1,037,388	129,215	154,137	307	1,321,047
Total assets as per condensed consolidated interim statement of financial position	總資產列於簡明綜合中期財務狀況表					2,467,917
At 31 March 2023	於2023年3月31日	(Restated) (經重列)	(Restated) (經重列)	(Restated) (經重列)	(Restated) (經重列)	
Non-current assets	非流動資產	897,965	21,959	84,736	–	1,004,660
Current assets	流動資產	918,062	131,556	155,040	4,009	1,208,667
Total assets as per consolidated statement of financial position	總資產列於綜合財務狀況表					2,213,327

7. Other income

7. 其他收入

		Six months ended 30 September 截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Slide display rental income	幻燈片陳列租金收入	11,099	8,828
Storage income	倉儲收入	6,798	7,129
Government subsidies (Note)	政府補貼(附註)	-	25,730
		17,897	41,687

Note:

During the six months ended 30 September 2022, wage subsidies of HK\$25,416,000 were granted from the Hong Kong SAR government's Employment Support Scheme for the use of paying wages of employees and HK\$240,000 were granted from the Beauty Parlours, Massage Establishments and Party Rooms Subsidy Scheme under Anti-Epidemic Fund. Remaining subsidies of HK\$74,000 were granted from other subsidy schemes launched by government of Malaysia.

附註：

截至2022年9月30日止六個月，香港特區政府防疫抗疫基金的「保就業」計劃已授予25,416,000港元的工資補貼用以支付僱員的工資，以及防疫抗疫基金的美容院、按摩院及派對房間資助計劃授予了240,000港元。餘下的74,000港元的政府補貼由馬來西亞政府提供的。

8. Other (losses)/gains – net

8. 其他(虧損)/利潤－淨額

		Six months ended 30 September 截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Net exchange losses	匯兌虧損淨額	(4,640)	(7,722)
Gains on derecognition of lease liabilities in relation to previously impaired right-of-use assets (Note)	終止確認以往已減值的使用權資產相關之租賃負債收益(附註)	-	15,418
		(4,640)	7,696

Note:

During the six months ended 30 September 2022, the Group has closed a number of stores before the end of the leases. An impairment loss for the corresponding right-of-use assets has been made in the prior year. The remaining lease liabilities and right-of-use assets of these leases were derecognised upon early termination, which resulted in gains of HK\$15,418,000.

附註：

截至2022年9月30日止六個月，本集團提早終止某些租約，而該等租約之使用權資產已於過往年度作出減值。因此，有關該等租賃負債及使用權資產被提早終止確認時，產生收益為15,418,000港元。

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9. Expenses by nature

9. 按性質分類之開支

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Cost of inventories sold	出售存貨成本	1,264,695	961,694
Employee benefit expenses (including directors' emoluments)	僱員福利開支(包括董事酬金)	345,968	334,630
Depreciation expenses	折舊開支		
– right-of-use assets (Note 15)	– 使用權資產(附註15)	152,686	129,917
– property, plant and equipment (Note 14)	– 物業、機器及設備(附註14)	31,062	31,439
Lease rentals in respect of land and buildings	土地及樓宇之經營租賃租金		
– lease rental for short-term leases	– 短期租賃之租賃租金	23,934	45,357
– contingent rent	– 或然租金	21,947	12,142
– rent concession related to COVID-19 (Note)	– 新冠病毒疫情相關租金減免(附註)	(665)	(12,822)
Building management fees, government rent and rates	樓宇管理費、地租及差餉	32,892	34,359
Advertising and promotion expenses	廣告及推廣開支	29,688	25,361
Transportation and delivery charges	運輸及遞送費用	19,309	24,723
Bank and credit card charges	銀行及信用卡收費	18,672	14,570
Utilities and telecommunication	公用設施及電訊	17,371	17,130
Outsource warehouse handling expenses and platform charges	外判倉儲處理及支付平台費用	12,964	17,062
Repair and maintenance	維修及保養	11,613	10,764
Packaging expenses	包裝費用	6,588	8,502
Postage, printing and stationery	郵寄、印刷及文具	3,070	3,217
Donations	捐款	1,634	694
Auditors' remuneration	核數師酬金		
– audit services	– 核數服務	1,577	1,624
– non-audit services	– 非核數服務	31	394
Write-off of property, plant and equipment (Note 14)	物業、機器及設備撇賬(附註14)	47	1,101
(Reversal of provision)/provision for slow moving inventories and shrinkage	滯銷存貨及損耗(撥備撥回)/撥備	(736)	15,495
Others	其他	28,279	38,383
		2,022,626	1,715,736
Representing:	組成如下：		
Cost of sales	銷售成本	1,263,959	977,189
Selling and distribution costs	銷售及分銷成本	643,375	614,052
Administrative expenses	行政費用	115,292	124,495
		2,022,626	1,715,736

Note:

During the six months ended 30 September 2023, rent concession related to COVID-19 amounted to HK\$665,000 (2022: HK\$12,822,000) was included in selling and distribution costs.

附註：

截至2023年9月30日止六個月，新冠病毒疫情相關租金減免金額為665,000港元(2022年：12,822,000港元)，已計入銷售及分銷成本。

10. Finance costs

10. 財務支出

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Interest expenses on lease liabilities	租賃負債產生的利息費用	11,722	7,571
Interest expenses on bank borrowings	銀行借貸產生的利息費用	854	1,034
		12,576	8,605

11. Income tax expense

11. 所得稅開支

Hong Kong profits tax has been provided for at the rate of 16.5% (2022: 16.5%) on the estimated assessable profits for the period. Taxation on overseas profits has been calculated on the estimated assessable profits for the period at the rates of taxation prevailing in the countries in which the Group operates respectively.

香港利得稅乃按照本期間估計應課稅溢利以稅率16.5%(2022年：16.5%)提撥準備。海外溢利稅款則按本期間估計應課稅溢利以本集團經營業務國家之現行稅率計算。

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Current tax	本期稅項		
– Hong Kong profits tax	– 香港利得稅	2,231	1,046
– Overseas taxation	– 海外稅項	909	23
Deferred tax relating to origination and reversal of temporary differences	暫時差異之產生及撥回相關遞延稅項	20,148	8,826
		23,288	9,895

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12. Earnings/(loss) per share

- (a) Basic earnings/(loss) per share is calculated by dividing the profit/(loss) attributable to owners of the Company by the weighted average number of ordinary shares in issue less the total number of shares held under the Share Award Scheme during the period.

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Profit/(loss) attributable to owners of the Company	本公司擁有人應佔溢利/(虧損)	102,422	(133,183)
Weighted average number of ordinary shares in issue less shares held under the Share Award Scheme during the period (thousands)	期內已發行普通股之加權平均數減去為股份獎勵計劃而持有的股份(千股)	3,102,065	3,101,789

- (b) For the six months ended 30 September 2023, diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. The Company has two categories of dilutive potential ordinary shares: share options and shares held under the Share Award Scheme during the period. For the share options, a calculation is performed to determine the number of shares that could have been acquired at fair value (determined as the average annual market share price of the Company's shares) based on the monetary value of the subscription rights attached to outstanding share options. For shares held under the Share Award Scheme, awarded shares granted to the employees but not yet vested as at 30 September 2023 has been included in the number of shares.

12. 每股盈利/(虧損)

- (a) 每股基本盈利/(虧損)乃根據本公司擁有人應佔業務的溢利/(虧損)除以期內已發行普通股之加權平均數，減去為股份獎勵計劃而持有的股份總數計算。

- (b) 截至2023年9月30日止六個月，每股攤薄盈利乃在假設所有具攤薄潛力之普通股已轉換之情況下，經調整已發行普通股之加權平均數計算。本公司有兩類具攤薄潛力之普通股：期內有購股權及為股份獎勵計劃而持有的股份。就購股權而言，有關計算乃按所有附於未行使購股權之認購權之金錢價值來計算可按公平值(以本公司股份之全年平均市場股價計算)購入之股份數目。以上述方法計算之股份數目乃與假設購股權獲行使而已發行之股份數目進行比較。就為股份獎勵計劃而持有的股份而言，授予僱員但於2023年9月30日尚未歸屬的股份則包括在股份數目。

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Profit/(loss) attributable to owners of the Company	本公司擁有人應佔溢利/(虧損)	102,422	(133,183)
Weighted average number of ordinary shares in issue less shares held under the Share Award Scheme during the period (thousands)	期內已發行普通股之加權平均數減去為股份獎勵計劃而持有的股份(千股)	3,102,065	3,101,789
Adjustment for share options and awarded shares (thousands)	調整購股權及獎勵股份(千股)	19	253
Weighted average number of ordinary shares for diluted earnings per share (thousands)	就每股攤薄盈利之加權平均數(千股)	3,102,084	3,102,042

12. Earnings/(loss) per share (continued)

- (c) For the six months ended 30 September 2022, diluted loss per share equals to basic loss per share as the potential ordinary shares were not included in the calculation of diluted loss per share because they are anti-dilutive.

13. Dividend

The Board has resolved not to pay any interim dividend for the six months ended 30 September 2023 (2022: Nil).

14. Property, plant and equipment

12. 每股盈利／(虧損)(續)

- (c) 截至2022年9月30日止六個月，每股攤薄虧損等於每股基本虧損，因為潛在普通股由於具有反稀釋性而未計入每股攤薄虧損中。

13. 股息

董事會決議不派發截至2023年9月30日止六個月之中期股息(2022年：無)。

14. 物業、機器及設備

		HK\$'000 港幣千元
Six months ended 30 September 2023	截至2023年9月30日止六個月	
Opening net book amount at 1 April 2023	於2023年4月1日之期初賬面淨值	194,962
Additions	添置	39,618
Write-off	撇賬	(47)
Disposals	出售	(33)
Depreciation	折舊	(31,062)
Exchange differences	匯兌差額	(983)
Closing net book amount at 30 September 2023	於2023年9月30日之期終賬面淨值	202,455
Six months ended 30 September 2022	截至2022年9月30日止六個月	
Opening net book amount at 1 April 2022	於2022年4月1日之期初賬面淨值	202,138
Additions	添置	39,082
Write-off	撇賬	(1,101)
Depreciation	折舊	(31,439)
Exchange differences	匯兌差額	(1,238)
Closing net book amount at 30 September 2022	於2022年9月30日之期終賬面淨值	207,442

- (a) Depreciation expense of HK\$24,362,000 (2022: HK\$23,087,000) was included in selling and distribution costs and HK\$6,700,000 (2022: HK\$8,352,000) was included in administrative expenses.
- (b) Write-off of plant and equipment of HK\$44,000 (2022: HK\$520,000) was included in selling and distribution costs and HK\$3,000 (2022: HK\$581,000) was included in administrative expenses.
- (c) As at 30 September 2023, land and buildings with carrying value amounted to HK\$97,143,000 (2022: HK\$103,338,000) was pledged for banking facilities made available to the Group.

- (a) 折舊開支24,362,000港元(2022年：23,087,000港元)已計入銷售及分銷成本及6,700,000港元(2022年：8,352,000港元)已計入行政費用。
- (b) 物業、機器及設備之撇賬開支44,000港元(2022年：520,000港元)已計入銷售及分銷成本及3,000港元(2022年：581,000港元)已計入行政費用。
- (c) 於2023年9月30日，本集團於財務機構已作抵押予銀行融資的土地及樓宇賬面價值為97,143,000港元(2022年：103,338,000港元)。

14. Property, plant and equipment (continued)

- (d) As at 30 September 2023, net book amount of retail store assets represented property, plant and equipment and right-of-use assets amounting to HK\$66,595,000 (2022: HK\$48,512,000) and HK\$525,067,000 (2022: HK\$360,778,000) respectively. The Group regards each individual retail store as a separately identifiable cash-generating unit. Management carried out an impairment assessment for the retail store assets, including property, plant and equipment and right-of-use assets, which have an impairment indicator.

The carrying amount of the retail store assets is written down to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. The estimates of the recoverable amounts were based on value-in-use calculations using discounted cash flow projections based on the financial forecasts approved by management covering the remaining tenure of the lease, with major assumptions such as revenue growth rate, percentage change of running costs and gross profit margin. As a result of the impairment assessment, no impairment loss of property, plant and equipment and right-of-use assets was recognised for the six months ended 30 September 2023 and 2022.

15. Right-of-use assets

Six months ended 30 September 2023		
Opening net book amount at 1 April 2023	截至2023年9月30日止六個月	
Inception of lease contracts	2023年4月1日期初賬面淨值	519,679
Adjustment for lease modification	簽訂租賃合同	291,942
Depreciation	租賃修改調整	(4,603)
Exchange differences	折舊	(152,686)
	匯兌差額	(4,159)

Closing net book amount at 30 September 2023

於2023年9月30日之期終賬面淨值

650,173

Six months ended 30 September 2022	截至2022年9月30日止六個月	
Opening net book amount at 1 April 2022	2022年4月1日期初賬面淨值	344,752
Inception of lease contracts	簽訂租賃合同	311,128
Adjustment for lease modification	租賃修改調整	(5,498)
Depreciation	折舊	(129,917)
Exchange differences	匯兌差額	(2,736)

Closing net book amount at 30 September 2022

於2022年9月30日之期終賬面淨值

517,729

During the six months ended 30 September 2023, depreciation of right-of-use assets of HK\$150,600,000 (2022: HK\$126,099,000) was included in selling and distribution costs, HK\$2,086,000 (2022: HK\$3,818,000) was included in administrative expenses.

14. 物業、機器及設備(續)

- (d) 於2023年9月30日，零售店舖資產由物業、機器及設備及使用權資產組成，其資產淨值分別為66,595,000港元(2022年：48,512,000港元)及525,067,000港元(2022年：360,778,000港元)。本集團視其個別零售店舖為可獨立識別現金產生單位。管理層對出現減值跡象的零售店舖資產包括物業、機器及設備及使用權資產進行減值評估。

倘零售店舖資產的賬面值大於其估計可收回金額，則該資產的賬面值撇減至其可收回金額。店舖資產的可收回金額乃根據管理層批准之涵蓋餘下租期的財務預測，採用貼現現金流量預測透過計算使用價值而釐定，並使用主要假設，例如收入增長率，營運成本變化百分比和毛利率。故此截至2023年及2022年9月30日止六個月，並無已確認物業、機器及設備減值虧損及使用權資產的減值虧損。

15. 使用權資產

HK\$'000
港幣千元

截至2023年9月30日止六個月，使用權資產折舊150,600,000港元(2022年：126,099,000港元)已計入銷售及分銷成本及2,086,000港元(2022年：3,818,000港元)已計入行政費用。

16. Rental deposits and other assets

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Rental and other deposits	租金及其他按金	89,467	64,775
Others	其他	5,552	5,552
		95,019	70,327

Rental deposits are carried at amortised cost using the effective interest rate of 0.44% to 2.11% per annum (31 March 2023: 0.44% to 1.79% per annum). As at 30 September 2023, the carrying amounts of rental deposits approximate their fair values.

17. Inventories

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Merchandise for resale	採購以供轉售之存貨	878,808	669,464

18. Trade receivables

The Group's turnover comprises mainly cash sales and credit card sales. Certain wholesale customers are granted credit terms ranging from 7 to 120 days. The ageing analysis of trade receivables by invoice date is as follows:

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Within 1 month	一個月內	59,464	51,893
1 to 3 months	一至三個月	7,925	4,669
Over 3 months	超過三個月	6,770	9,145
		74,159	65,707

The carrying amounts of trade receivables approximate their fair values.

16. 租金按金及其他資產

	30 September	31 March
	9月30日	3月31日
	2023	2023
	HK\$'000	HK\$'000
	港幣千元	港幣千元
租金按金	89,467	64,775
其他	5,552	5,552
	95,019	70,327

租金按金採用實際年利率0.44厘至2.11厘(2023年3月31日：年利率0.44厘至1.79厘)按攤銷成本列賬。於2023年9月30日，租金按金之賬面值與其公平值相若。

17. 存貨

	30 September	31 March
	9月30日	3月31日
	2023	2023
	HK\$'000	HK\$'000
	港幣千元	港幣千元
採購以供轉售之存貨	878,808	669,464

18. 應收賬款

本集團營業額主要包括現金銷售及信用卡銷售。若干批發客戶獲給予7至120天信貸期。按發票日期之應收賬款的賬齡分析如下：

	30 September	31 March
	9月30日	3月31日
	2023	2023
	HK\$'000	HK\$'000
	港幣千元	港幣千元
一個月內	59,464	51,893
一至三個月	7,925	4,669
超過三個月	6,770	9,145
	74,159	65,707

應收賬款之賬面值與其公平值相若。

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19. Other receivables, deposits and prepayments

19. 其他應收款項、按金及預付款項

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Rental and utilities deposits	租金及公用設施按金	46,836	75,728
Other receivables and payment in advance	其他應收款項及預先付款	84,627	45,583
Prepayments	預付款項	20,940	21,040
Other deposits	其他按金	16,882	18,339
		169,285	160,690

The carrying amounts of other receivables and deposits approximate their fair values.

其他應收款項及按金之賬面值與其公平值相若。

20. Trade payables

20. 應付賬款

The ageing analysis of trade payables by invoice date is as follows:

按發票日期之應付賬款的賬齡分析如下：

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Within 1 month	一個月內	264,012	240,554
1 to 3 months	一至三個月	57,530	67,144
Over 3 months	超過三個月	16,477	22,020
		338,019	329,718

The carrying amounts of trade payables approximate their fair values.

應付賬款之賬面值與其公平值相若。

21. Other payables and accruals

21. 其他應付款項及應計費用

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Accrued staff costs	應計員工成本	91,443	75,732
Accrued capital expenditure	應計資本開支	17,301	10,276
Contract liabilities	合同負債	16,188	14,426
Value-added tax and other tax payables	增值稅及其他應付稅項	14,347	15,686
Accrued reinstatement costs	應計復原開支	10,828	20,444
Accrued advertising and promotion expenses	應計廣告及推廣開支	8,590	10,241
Accrued transportation expenses	應計運輸開支	6,579	6,306
Accrued repair & maintenance	應計維修及保養	6,055	4,655
Accrued rental related expenses	應計租金相關開支	5,053	3,923
Accrued utilities and telecommunication	應計公用設施及電訊	4,413	4,071
Other payables and accruals	其他應付款項及應計費用	38,170	37,436
		218,967	203,196

22. Borrowings

22. 借貸

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Secured:	有抵押：		
Bank borrowings	銀行借貸	32,000	20,000
Total secured borrowings	抵押借貸總額	32,000	20,000
Unsecured:	無抵押：		
Bank borrowings	銀行借貸	-	10,000
Total unsecured borrowings	無抵押借貸總額	-	10,000
Total borrowings	借貸總額	32,000	30,000

As at 30 September 2023, the maturity of borrowings based on scheduled repayment dates is within one year and contain a repayment-on-demand clause (31 March 2023: within one year and contain a repayment-on-demand clause), it is classified as current liabilities.

於2023年9月30日，基於還款期在一年內及包含按需要還款條款(2023年3月31日：基於還款期在一年內及包含按需要還款條款)，於是被分類為流動負債。

As at 30 September 2023, the bank borrowings were at interest rate ranging from 4.74% to 6.75% per annum (31 March 2023: ranging from 4.04% to 4.65% per annum) and were denominated in HK\$.

於2023年9月30日，銀行借貸年利率介乎4.74厘至6.75厘(2023年3月31日：介乎4.04厘至4.65厘)及以港元計值。

The carrying amounts of borrowings approximate their fair values.

借貸之賬面值與其公平值相若。

As at 30 September 2023, land and buildings with carrying value amounted to HK\$97,143,000 (31 March 2023: HK\$100,567,000) was pledged for banking facilities made available to the Group.

於2023年9月30日，本集團已作抵押予銀行融資的土地及樓宇賬面價值為97,143,000港元(2023年3月31日：100,567,000港元)。

23. Share capital

23. 股本

		No. of shares 股份數目	HK\$'000 港幣千元
Authorised shares of HK\$0.1 each	每股面值0.1港元之法定股份		
At 30 September and 31 March 2023	於2023年9月30日及3月31日	8,000,000,000	800,000
Issued and fully paid shares of HK\$0.1 each	每股面值0.1港元之已發行及繳足股份		
At 30 September and 31 March 2023	於2023年9月30日及3月31日	3,103,189,458	310,319

(a) Share options

The outstanding share options of the Company were granted under the 2012 Share Option Scheme.

During the six months ended 30 September 2023 and 30 September 2022, no share option was granted under the 2012 Share Option Scheme.

The 2012 Share Option Scheme expired on 23 August 2022. Following the expiration of the 2012 Share Option Scheme, the Company adopted a new share option scheme (the "2022 Share Option Scheme") on 31 August 2022. Up to 30 September 2023, no share option was granted under the 2022 Share Option Scheme.

Movements in the number of share options outstanding are as follows:

(a) 購股權

本公司尚未行使之購股權乃根據2012年購股權計劃授出。

於截至2023年9月30日及2022年9月30日止六個月，並無根據2012年購股權計劃授出任何購股權。

2012年購股權計劃已於2022年8月23日失效。隨著2012年購股權計劃失效，本公司於2022年8月31日採納了一個新購股權計劃（「2022年購股權計劃」）。直至2023年9月30日，並無根據2022年購股權計劃授出任何購股權。

尚未行使之購股權數目變動如下：

		No. of share options period ended 30 September 截至9月30日期間 購股權數目	
		2023	2022
At 1 April	於4月1日	3,209,000	6,027,000
Lapsed	失效	(2,909,000)	(2,614,000)
At 30 September	於9月30日	300,000	3,413,000
Lapsed	失效		(204,000)
At 31 March	於3月31日		3,209,000

23. Share capital (continued)

(a) Share options (continued)

The expiry dates and subscription prices of the share options outstanding as at 30 September 2023 and 30 September 2022 are set out as follows:

Expiry dates 到期日		Subscription price per Share 每股認購價 (HK\$) (港元)	No. of share options outstanding as at 30 September 於9月30日之尚未行使購股權數目	
			2023	2022
2012 Share Option Scheme	2012年購股權計劃			
20 June 2023	2023年6月20日	8.07	–	3,113,000
12 April 2028	2028年4月12日	4.65	300,000	300,000
			300,000	3,413,000
Weighted average remaining contractual life of options outstanding at end of period	於期末未獲行使購股權之 加權平均剩餘年期		4.53 years 4.53年	1.15 years 1.15年

(b) Share award

Pursuant to a resolution of the Board dated 11 April 2014, the Board approved the adoption of the Share Award Scheme under which shares of the Company may be awarded to selected employees for no cash consideration in accordance with its absolute discretion. The Share Award Scheme operates for 15 years starting from 11 April 2014. The maximum number of shares which may be awarded to any selected employee under the Share Award Scheme shall not exceed 1% of the issued share capital of the Company. All awarded shares were vested during the six months ended 30 September 2023.

A trust has been set up and fully funded by the Company for the purpose of purchasing, administrating and holding the Company's shares for the Share Award Scheme. The total number of shares to be awarded under the Share Award Scheme is limited to 5% of the issued share capital of the Company.

During the six months ended 30 September 2023 and 30 September 2022, no share was acquired by the Company.

23. 股本(續)

(a) 購股權(續)

於2023年9月30日及2022年9月30日尚未行使之購股權之到期日及認購價如下：

Subscription price per Share 每股認購價 (HK\$) (港元)	No. of share options outstanding as at 30 September 於9月30日之尚未行使購股權數目	
	2023	2022
2012 Share Option Scheme		
20 June 2023	–	3,113,000
12 April 2028	300,000	300,000
	300,000	3,413,000
Weighted average remaining contractual life of options outstanding at end of period	4.53 years 4.53年	1.15 years 1.15年

(b) 股份獎勵

根據日期為2014年4月11日之董事會決議案，董事會批准採納股份獎勵計劃。據此，其可酌情決定以無現金代價向經甄選僱員授予本公司股份。股份獎勵計劃自2014年4月11日起計為期15年。根據股份獎勵計劃可能授予個別經甄選僱員的最高股份數目不得超過本公司不時的已發行股本之1%。所有獎勵股份已於截至2023年9月30日止六個月內歸屬。

本公司已設立一項信託並為該信託提供全數資金，以就股份獎勵計劃購買、管理及持有本公司股份。根據股份獎勵計劃授出的股份總數將以本公司已發行股本之5%為限。

於截至2023年9月30日及2022年9月30日止六個月，本公司並無購入任何股份。

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23. Share capital (continued)

(b) Share award (continued)

Movements in the number of shares awarded:

		Number of awarded shares as at 30 September 於9月30日之 獎勵股份數目	
		2023	2022
At 1 April	於4月1日	200,000	345,000
Vested	歸屬	(200,000)	(165,000)
Lapsed	失效	–	(50,000)
At 30 September	於9月30日	–	130,000

Note: The fair value of awarded shares was determined with reference to market price of the Company's shares at the grant date. No share was awarded during the six months ended 30 September 2023 and 30 September 2022.

Details of the awarded shares outstanding as at 30 September 2023 were set out as follows:

Date of award 授予日期	Average fair value per share 每股 平均 公平值 (HK\$) (港元)	Vesting period* 歸屬期*	Number of awarded shares 獎勵股份數目			
			Outstanding as at 1 April 2023 於2023年 4月1日 未歸屬	Vested during the period 於期內歸屬	Lapsed during the period 於期內失效	Outstanding as at 30 September 2023 於2023年 9月30日 未歸屬
20 Dec 2022 2022年12月20日	1.89	20 Dec 2022 to 18 Apr 2023 2022年12月20日至2023年4月18日	200,000	(200,000)	–	–
			200,000	(200,000)	–	–

* The period during which all the specific vesting conditions of the awarded shares are to be satisfied.

23. 股本(續)

(b) 股份獎勵(續)

獎勵股份數目之變動：

		Number of awarded shares as at 30 September 於9月30日之 獎勵股份數目	
		2023	2022
At 1 April	於4月1日	200,000	345,000
Vested	歸屬	(200,000)	(165,000)
Lapsed	失效	–	(50,000)
At 30 September	於9月30日	–	130,000

附註：獎勵股份的公平值乃參考於授予日期本公司股份市價釐定。於截至2023年9月30日及2022年9月30日止六個月內並無授出任何股份。

於2023年9月30日尚未歸屬之獎勵股份詳情載列如下：

Date of award 授予日期	Average fair value per share 每股 平均 公平值 (HK\$) (港元)	Vesting period* 歸屬期*	Number of awarded shares 獎勵股份數目			
			Outstanding as at 1 April 2023 於2023年 4月1日 未歸屬	Vested during the period 於期內歸屬	Lapsed during the period 於期內失效	Outstanding as at 30 September 2023 於2023年 9月30日 未歸屬
20 Dec 2022 2022年12月20日	1.89	20 Dec 2022 to 18 Apr 2023 2022年12月20日至2023年4月18日	200,000	(200,000)	–	–
			200,000	(200,000)	–	–

* 為達成所有獎勵股份歸屬條件之期間。

23. Share capital (continued)

(c) Expenses arising from share-based payment transactions

Total expenses arising from share-based payment transactions recognised during the period as part of employee benefit expense were as follows:

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Expenses recognised by share award scheme	因股份獎勵計劃產生的支出	54	67

23. 股本(續)

(c) 以股份為基礎之付款交易產生的費用

本期間確認以股份為基礎之付款交易產生的總費用作為一部分僱員福利開支如下：

24. Cash generated from operations

24. 經營業務產生之現金

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Profit/(loss) for the period	期內溢利／(虧損)	102,422	(133,183)
Adjustments for:	就下列項目調整：		
– Income tax expense	– 所得稅支出	23,288	9,895
– Depreciation of property, plant and equipment	– 物業、機器及設備折舊	31,062	31,439
– Depreciation of right-of-use assets	– 使用權資產折舊	152,686	129,917
– (Reversal of provision)/provision for slow moving inventories and shrinkage	– 滯銷存貨及損耗 (撥備撥回)／撥備	(736)	15,495
– Write-off of property, plant and equipment	– 物業、機器及設備撇帳	47	1,101
– Gains on disposal of property, plant and equipment	– 出售物業、機器及設備之收益	(187)	–
– Gains on derecognition of lease liabilities in relation to previously impaired right-of-use assets	– 終止確認以往已減值的使用權資產相關之租賃負債收益	–	(15,418)
– Losses on lease modification	– 租賃修改調整之虧損	–	181
– Share-based payment	– 以股份為基礎之付款	54	67
– Finance costs	– 財務支出	12,576	8,605
– Finance income	– 財務收入	(3,220)	(1,177)
		317,992	46,922
Changes in working capital:	營運資金變動：		
– Inventories	– 存貨	(209,949)	56,289
– Trade receivables	– 應收賬款	(8,452)	15,348
– Other receivables, deposits and prepayments	– 其他應收款項、按金及預付款項	(32,644)	22,093
– Trade payables	– 應付賬款	8,301	(453)
– Other payables, accruals and retirement benefit obligations	– 其他應付款項、應計費用及退休福利承擔	17,953	13,441
Cash generated from operations	經營業務產生之現金	93,201	153,640

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25. Commitments

Capital commitments in respect of acquisition of property,
plant and equipment

		30 September	31 March
		9月30日	3月31日
		2023	2023
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Contracted but not provided for	已簽約但未撥備	9,759	4,207

26. Significant related party transactions

a) Transactions with related party

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Purchase of goods from an entity owned by the immediate family member of executive director	從執行董事的直系親屬擁有的公司購買商品	588	1,616
Rental paid to an entity wholly owned by executive directors	租金付予執行董事全資擁有之公司	540	520

The related party transaction was conducted in accordance with terms mutually agreed with related party and in the ordinary course of business.

A revolving loan facility of up to HK\$200,000,000 was also made available to the Group on 31 March 2022 by Dr KWOK Siu Ming Simon and Dr KWOK LAW Kwai Chun Eleanor, the executive directors and controlling shareholders of the Company. The facility is valid until 30 March 2024. All outstanding amounts under the facility shall carry interest at the rate of Hong Kong Interbank Offered Rate plus 1.35% per annum.

25. 承擔

購買物業、機器及設備之資本承擔

26. 重大關連人士交易

a) 與關連人士之交易

所有關聯方交易乃根據與關聯方相互協定的條款於日常業務過程中進行。

集團更於2022年3月31日獲得公司執行董事及控股股東郭少明博士及郭羅桂珍博士提供最高200,000,000港元的循環貸款，該融資有效期至2024年3月30日。該融資下的所有未償還款項按香港銀行同業拆息加以年利率1.35厘計息。

26. Significant related party transactions (continued)

b) Key management compensation

Key management, including executive directors, senior management and other key management personnel, represents individual who has authority and responsibility for planning, directing and controlling the activities of the Group.

Key management compensation is disclosed as follows:

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Salaries, housing allowances, other allowances and benefits-in-kind	薪金、房屋津貼、其他津貼及實物利益	17,047	14,956
Retirement benefit costs	退休福利成本	557	437
Share-based payment	以股份為基礎之付款	54	86
		17,658	15,479

c) Interest of directors

None of the directors received any termination benefits during the period ended 30 September 2023 (2022: Nil). During the period ended 30 September 2023, the Group did not pay consideration to any third parties for making available directors' services. As at 30 September 2023, there are no loans, quasi-loans or other dealings in favour of directors, their controlled bodies corporate and connected entities (2022: Nil). During the period and at the period end, no director of the Company had or has a material interest, directly or indirectly, in any significant transactions, arrangements and contracts in relation to the Group's business to which the Group was or is a party (2022: Nil).

26. 重大關連人士交易(續)

b) 主要管理人員之酬金

主要管理人員(包括執行董事、高級管理層及其他主要管理人員)，負責策劃、指導及控制集團的業務。

主要管理人員之酬金如下：

		Six months ended 30 September	
		截至9月30日止六個月	
		2023	2022
		HK\$'000	HK\$'000
		港幣千元	港幣千元
Salaries, housing allowances, other allowances and benefits-in-kind	薪金、房屋津貼、其他津貼及實物利益	17,047	14,956
Retirement benefit costs	退休福利成本	557	437
Share-based payment	以股份為基礎之付款	54	86
		17,658	15,479

c) 董事權益

截至2023年9月30日止期內，概無董事收取任何離職福利(2022年：無)。截至2023年9月30日止期內，本集團並無向任何第三方支付代價以提供董事服務。於2023年9月30日，集團並無向董事、其控制的法人團體及關連實體提供貸款、類似貸款或進行該等人士受惠的其他交易(2022年：無)。於期內及期終，公司並沒有董事在與集團曾經或現正參與的業務有關的任何重大交易、安排及合約中曾經或現正直接擁有重大權益(2022年：無)。