



UMP HEALTHCARE HOLDINGS LIMITED

聯合醫務集團有限公司

(Stock Code 股份代號: 722)

(Incorporated in the Cayman Islands with limited liability
於開曼群島註冊成立之有限公司)

Better Health
Better Future



INTERIM REPORT
中期報告
2023/2024

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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Dr. Sun Yiu Kwong (*Chairman*)
Dr. Sun Man Kin, Michael (*Vice Chairman and
Co-Chief Executive Officer*)
Ms. Kwok Cheuk Kwan, Jacquen (*Co-Chief Executive Officer*)
Mr. Tsang On Yip, Patrick
Dr. Lee Pak Cheung, Patrick

Non-executive Director

Dr. Lee Kar Chung, Felix (*re-designated from an executive Director
to a non-executive Director with effect
from 24 November 2023*)

Independent Non-executive Directors

Mr. Lee Luen Wai, John *BBS JP*
Dr. Li Kwok Tung, Donald *SBS JP*
Mr. Yeung Wing Sun, Mike (*retired on 24 November 2023*)
Mr. Chau, Chit Jeremy (*retired on 24 November 2023*)
Mr. Yeung Tak Bun (*appointed on 24 November 2023*)

AUDIT COMMITTEE

Mr. Lee Luen Wai, John *BBS JP* (*Chairman*)
Dr. Li Kwok Tung, Donald *SBS JP*
Mr. Yeung Wing Sun, Mike (*ceased on 24 November 2023*)
Mr. Yeung Tak Bun (*appointed on 24 November 2023*)

REMUNERATION COMMITTEE

Dr. Li Kwok Tung, Donald *SBS JP* (*Chairman*)
Mr. Tsang On Yip, Patrick
Mr. Yeung Wing Sun, Mike (*ceased on 24 November 2023*)
Mr. Lee Luen Wai, John *BBS JP* (*appointed on 24 November 2023*)

NOMINATION COMMITTEE

Dr. Sun Yiu Kwong (*Chairman*)
Mr. Lee Luen Wai, John *BBS JP*
Dr. Li Kwok Tung, Donald *SBS JP*

AUTHORISED REPRESENTATIVES

Dr. Lee Kar Chung, Felix (*ceased on 24 November 2023*)
Ms. Kwok Cheuk Kwan, Jacquen (*appointed on 24 November 2023*)
Mr. Au, In Kee Adam (*ceased on 2 January 2024*)
Mr. Cheung Chi Wah, Patrick (*appointed on 2 January 2024*)

COMPANY SECRETARY

Mr. Au, In Kee Adam (*resigned on 2 January 2024*)
Mr. Cheung Chi Wah, Patrick (*appointed on 2 January 2024*)

董事會

執行董事

孫耀江醫生 (*主席*)
孫文堅醫生 (*副主席兼聯席行政總裁*)
郭卓君女士 (*聯席行政總裁*)
曾安業先生
李柏祥醫生

非執行董事

李家聰博士 (*自2023年11月24日起由執行
董事調任為非執行董事*)

獨立非執行董事

李聯偉先生 (*銅紫荊星章·太平紳士*)
李國棟醫生 (*銀紫荊星章·太平紳士*)
楊榮藥先生 (*於2023年11月24日退任*)
周哲先生 (*於2023年11月24日退任*)
楊德斌先生 (*於2023年11月24日獲委任*)

審核委員會

李聯偉先生 (*銅紫荊星章·太平紳士*) (*主席*)
李國棟醫生 (*銀紫荊星章·太平紳士*)
楊榮藥先生 (*於2023年11月24日離任*)
楊德斌先生 (*於2023年11月24日獲委任*)

薪酬委員會

李國棟醫生 (*銀紫荊星章·太平紳士*) (*主席*)
曾安業先生
楊榮藥先生 (*於2023年11月24日離任*)
李聯偉先生 (*銅紫荊星章·太平紳士*) (*於2023年
11月24日
獲委任*)

提名委員會

孫耀江醫生 (*主席*)
李聯偉先生 (*銅紫荊星章·太平紳士*)
李國棟醫生 (*銀紫荊星章·太平紳士*)

授權代表

李家聰博士 (*於2023年11月24日離任*)
郭卓君女士 (*於2023年11月24日獲委任*)
歐衍基先生 (*於2024年1月2日離任*)
張志華先生 (*於2024年1月2日獲委任*)

公司秘書

歐衍基先生 (*於2024年1月2日辭任*)
張志華先生 (*於2024年1月2日獲委任*)

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS

27th Floor
Wing On House
71 Des Voeux Road Central
Hong Kong

REGISTERED OFFICE

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

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

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

AUDITOR

KPMG
Public Interested Entity Auditor registered in
accordance with the Financial Reporting Council Ordinance

LEGAL ADVISER

Allen & Overy

PRINCIPAL BANKER

Hang Seng Bank Limited

FINANCIAL YEAR END

30 June

STOCK CODE

722

BOARD LOT

2,000 shares

COMPANY WEBSITE

www.ump.com.hk

總部及主要營業地點

香港
德輔道中71號
永安集團大廈
27樓

註冊辦事處

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

開曼群島主要股份過戶登記處

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

核數師

畢馬威會計師事務所
《財務匯報局條例》下的
註冊公眾利益實體核數師

法律顧問

安理國際律師事務所

主要往來銀行

恒生銀行有限公司

財政年度年結日

6月30日

股份代號

722

每手買賣單位

2,000股股份

公司網站

www.ump.com.hk

Financial Highlights

財務摘要

		Six months ended 31 December 截至12月31日止六個月		Increase/(decrease) 增加/(減少)	
		2023 2023年	2022 2022年		
(A) Operating results (HK\$'000)	(A) 經營業績 (千港元)				
Revenue	收入	375,845	365,102	10,743	2.9%
EBITDA ^(note a)	未計利息、稅項、折舊及攤銷前的利潤 ^(附註a)	75,554	101,820	(26,266)	(25.8%)
Profit for the period	期內利潤	13,209	42,289	(29,080)	(68.8%)
Profit attributable to owners of the Company	本公司擁有人應佔利潤	15,668	42,469	(26,801)	(63.1%)
(B) Per share data (HK cents)	(B) 每股數據 (港仙)				
Earnings per share – basic and diluted	每股盈利—基本及攤薄	1.96	5.43	(3.47)	(63.9%)
Dividend per share – interim	每股股息—中期	1.30	1.70	(0.40)	(23.5%)
(C) Key ratios (%)	(C) 主要比率(%)				
EBITDA/Revenue	未計利息、稅項、折舊及攤銷前的利潤/收入	20.1%	27.9%	(7.8% points)	百分點
Net profit margin	純利率	3.5%	11.6%	(8.1% points)	百分點
Return on shareholders' funds	股東資金回報率	2.2%	5.9%	(3.7% points)	百分點
(D) Financial Position (HK\$'000) as at	(D) 財務狀況 (千港元) 於	31 Dec 2023 2023年 12月31日	30 Jun 2023 2023年 6月30日		
Cash, bank balances and deposits	現金、銀行結餘及存款	317,237	290,495	26,742	9.2%
Net current assets	流動資產淨額	206,357	224,413	(18,056)	(8.0%)
Shareholders' funds	股東資金	721,029	740,547	(19,518)	(2.6%)

Note a: EBITDA represented profit for the period before interest income, finance cost, income tax expense and depreciation and amortisation.

附註a：未計利息、稅項、折舊及攤銷前的利潤代表期內除利息收入、融資成本、所得稅費用及折舊及攤銷前的利潤。

Management Discussion and Analysis

管理層討論及分析

BUSINESS OVERVIEW

The momentum of global and local economic recovery slowed during the Interim Period 2023/24 under economic uncertainties, high interest rates and inflationary pressure. The business environment of the healthcare industry remained challenging and competitive. We have demonstrated our resilience in the midst of adversity and recorded a revenue of HK\$375.8 million for the Interim Period 2023/24, representing an increase of 2.9% as compared to the Interim Period 2022/23. The increase in revenue was mainly contributed by our Hong Kong and Macau Clinical Healthcare Services segment, which had new medical and imaging centres opened during the previous financial year.

Despite a mild increase in revenue, profit attributable to owners of the Company decreased by 63.1% from HK\$42.5 million for the Interim Period 2022/23 to HK\$15.7 million for the Interim Period 2023/24. The decrease was mainly attributable to (i) the increase in the cost of service including the professional services expenses and cost of inventories consumed during the Interim Period 2023/24 compared to the Interim Period 2022/23; (ii) the increase in human resources costs and rental charges, mainly to complement the opening of two new imaging centres that commenced business in February and May 2023 respectively and are currently in a ramping-up phase; and (iii) the increase in depreciation charge in relation to the capital investment in medical equipment and leasehold improvements for the new medical and imaging centres.

The Group continued to exercise due care in pursuing business development while delivering sustainable long-term returns. Having completed a strategic expansion phase and forming commercial alliances in recent years, we currently focus on strengthening interconnectivity within our service network to allow seamless and coordinated referrals and follow-up. This results in a truly patient-centric experience that provides convenient, reliable, comprehensive and affordable healthcare services. By reinforcing internal ecosystem synergy across our business lines and ramping up the new medical and imaging centres, we expect to improve our operational efficiency and financial performance.

業務概覽

2023/24中期期間內，在經濟不明朗、利率高企及通脹壓力的環境下，全球及本地經濟復甦勢頭逐漸放緩。醫療保健行業的營商環境繼續充滿挑戰及競爭。我們頑強地應對逆境，於2023/24中期期間錄得375.8百萬港元收入，與2022/23中期期間相比增加2.9%。收入增加主要受香港及澳門臨床醫療保健服務分部所帶動，此乃在上一財政年度開設全新醫療及影像中心之成果。

儘管收入輕微增加，惟本公司擁有人應佔利潤由2022/23中期期間之42.5百萬港元減少63.1%至2023/24中期期間之15.7百萬港元。減少主要是由於(i)2023/24中期期間的服務成本較2022/23中期期間有所增加，此包括專業服務費用及已耗存貨成本；(ii)人力資源成本及租金支出增加，主要為配合兩間分別於2023年2月及5月開業並正處於起步階段的新影像中心；及(iii)與新啟用的醫療及影像中心的醫療設備及租賃物業裝修之資本投資有關的折舊支出增加。

本集團繼續審慎地發展業務，以提供可持續的長遠回報。我們完成了近年的策略性擴張階段，並建立商業聯盟，現時正專注於加強服務網絡內的互動，讓診症服務之間的轉介和跟進無縫銜接，創造以患者為本的服務體驗，提供方便、可靠、全面又經濟實惠的醫療保健服務。我們將加強各業務線的內部生態系統的協同效應，同時加快全新醫療及影像中心的營運上軌，藉以提高營運效率及財務表現。

Management Discussion and Analysis

管理層討論及分析

Following a review of our existing clinical chains, we consolidated certain service points within same regions during the reporting period. The consolidations not only reduced the rental charges, but also lowered other overhead expenditures and improved operational efficiency. Moreover, we have made an effort to manage our operating costs while consistently delivering excellence to our customers. After reviewing our operation flow, we implemented effective cost control measures such as restructuring, refining the doctor fee sharing and streamlining operational processes. A more profound recurring cost improvement is anticipated in the coming financial periods with a full-period effect.

Advanced medical imaging and laboratory services remain an integral part of our business. Our brand “ProCare” inaugurated a new integrated imaging centre at Lee Garden Two in Causeway Bay in January 2024. Strategically occupying an entire floor with a medical centre managed by a private hospital institution, the centre offers a range of medical imaging services including but not limited to CT scans, bone density scans, mammograms, biopsies and X-ray services. This new one-stop multi-service medical and imaging outpatient clinic will combine our specialised expertise, extensive networks and innovative technologies to meet the diverse needs of patients with seamless, coordinated and all-round efficient care. The Group believes that the collaboration with the private hospital institution will maximize collective resources and create synergistic effects in the operation of the clinical network.

Furthermore, we have been earnestly exploring new business opportunities in Mainland China to meet the evolving needs of the general population. With the accelerated development in the Greater Bay Area leading to more frequent cross-boundary travel, the demand for cross-boundary medical and healthcare services has surged significantly. To grasp this rising demand, the Group proactively promotes cross-boundary services. We took a momentous step in the reporting period to establish a strategic partnership with an international insurance company that we have long-term cooperation with, to provide their eligible customers with cashless services at UMP Network in Mainland China. Customers can also benefit from cross-boundary specialist referral services if further medical attention is required. Medical transportation services can be arranged for customers to return to Hong Kong for further treatment and follow-up care.

在檢討我們現有的連鎖診所後，我們已於報告期內合併同一地區內的若干服務點。服務點合併不但能削減租金支出，更能減省其他營運開銷，提高營運效率。此外，我們在努力控制經營成本的同時，始終為客戶提供品質卓越的服務。在檢討我們的營運流程後，我們已通過重組、調整醫生費用分成及精簡營運過程來有效控制成本。我們預計，在未來的財政期間內，經常性成本將有進一步的改善，並完整反映全期效果。

先進的醫學影像及化驗服務仍然是我們業務不可或缺的組成部分。我們旗下品牌「ProCare普康」於2024年1月在銅鑼灣利園二期開設了一個新的綜合影像中心。該中心策略性地與一間由私家醫院機構管理的醫療中心共同佔據整個樓層，提供一系列醫學影像服務，包括但不限於電腦斷層掃描、骨質密度掃描、乳房造影、切片活檢化驗及X光掃描。這間全新的一站式綜合醫療及影像門診將結合我們的專業知識、廣泛網絡及創新技術，滿足患者各式各樣的需要，為其提供無縫銜接、相互協調而全面高效的護理服務。本集團相信，與私家醫院機構合作，將能充分善用整體資源，在臨床網絡經營方面帶來協同效應。

此外，我們一直殷切在中國內地開拓新商機，以滿足大眾不斷變化的需求。隨著大灣區加速發展，跨境往來日漸頻繁，跨境醫療保健服務的需求亦顯著增加。為把握此需求增長的趨勢，我們正積極推廣跨境服務，並於報告期內與一合作多年的國際保險公司建立策略夥伴關係，為合資格港澳客戶於內地主要城市的指定UMP網絡診所提供免找數服務。客戶如需進一步就醫，亦可享有跨境專科轉介服務。客戶可獲安排醫療運送服務，以便返回香港接受進一步治療及跟進護理。

Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW

During the period under review, the Group was primarily engaged in the provision of (a) Hong Kong and Macau Corporate Healthcare Solution Services; (b) Hong Kong and Macau Clinical Healthcare Services; and (c) Mainland China Clinical Healthcare Services.

(a) Hong Kong and Macau Corporate Healthcare Solution Services

Hong Kong and Macau Corporate Healthcare Solution Services is one of our core business lines. Through our professional knowledge and extensive medical service network, we have designed, provided and administered comprehensive and cost-effective healthcare solutions for a range of local and international companies, insurance companies and insurance brokerage firms.

Our extensive and long-term relationships with our customers and service providers have culminated a strong and stable customer base. During the period under review, this business line reported a positive contribution to the Group. Revenue (before inter-segment elimination) of this business line marginally increased by 0.2% from HK\$128.6 million for the Interim Period 2022/23 to HK\$128.8 million for the Interim Period 2023/24. Our operating profit of this business line decreased by 31.7% from HK\$23.5 million for the Interim Period 2022/23 to HK\$16.1 million for the Interim Period 2023/24, mainly attributable to the increase in professional services expenses paid to Doctors, Dentists and Auxiliary Services Providers within the UMP Network.

業務回顧

於回顧期間，本集團的主要業務為提供(a)香港及澳門企業醫療保健解決方案服務；(b)香港及澳門臨床醫療保健服務；及(c)中國內地臨床醫療保健服務。

(a) 香港及澳門企業醫療保健解決方案服務

香港及澳門企業醫療保健解決方案服務是我們的核心業務線之一。憑藉專業知識及龐大醫療服務網絡，我們一直為各類本地及跨國公司、保險公司及保險經紀公司設計、提供及管理全面且具成本效益的醫療保健解決方案。

我們與客戶及服務提供者建立廣泛而長遠的業務關係，形成了龐大而穩健的客戶群。於回顧期間，此業務線為本集團帶來積極貢獻。此業務線的收入(分部間抵銷前)由2022/23中期期間的128.6百萬港元略增0.2%至2023/24中期期間的128.8百萬港元。此業務線的經營利潤由2022/23中期期間的23.5百萬港元減少31.7%至2023/24中期期間的16.1百萬港元，主要是向UMP網絡內的醫生、牙醫及輔助服務提供者支付的專業服務費用增加所致。

Management Discussion and Analysis

管理層討論及分析

(b) Hong Kong and Macau Clinical Healthcare Services

Our extensive clinical chains have been well-established for many years, supporting our corporate healthcare solution service segment while also serving walk-in users.

Revenue (before inter-segment elimination) of Hong Kong and Macau Clinical Healthcare Services increased by 6.5% from HK\$281.3 million for the Interim Period 2022/23 to HK\$299.4 million for the Interim Period 2023/24, of which HK\$90.1 million was derived from our medical imaging and laboratory services for the Interim Period 2023/2024 (Interim Period 2022/23: HK\$78.8 million). Such increase was mainly contributed by the new medical and imaging centres that commenced operation during last financial year.

Our operating profit of this business line decreased by 84.0% from HK\$30.1 million for the Interim Period 2022/23 to HK\$4.8 million for the Interim Period 2023/24. This drop is mainly attributable to (i) the increase in the cost of service; and (ii) the increase in human resources costs, rental charges and depreciation charge mainly in relation to the new medical and imaging centres. These new centres are ramping up progressively, and some have achieved EBITDA breakeven for the Interim Period 2023/24.

(c) Mainland China Clinical Healthcare Services

Our clinical healthcare services in Mainland China mainly consist of the provision of healthcare check-up services and selected outpatient family medical services in Beijing and Shanghai. Driven by the ongoing demand for quality healthcare services in Mainland China, this business line maintained momentum and reported a growing result for the six months ended 31 December 2023.

Revenue (before inter-segment elimination) of this business line increased by 2.8% from HK\$18.8 million for the Interim Period 2022/23 to HK\$19.3 million for the Interim Period 2023/24, and its operating profit increased by 2.8% from HK\$6.1 million for the Interim Period 2022/23 to HK\$6.3 million for the Interim Period 2023/24. Such growth was mainly attributable to improved operational efficiency and effective cost control.

(b) 香港及澳門臨床醫療保健服務

我們廣泛的連鎖診所已建立多年，在支援企業醫療保健解決方案服務單位之同時，亦為門診使用者服務。

香港及澳門臨床醫療保健服務的收入（分部間抵銷前）由2022/23中期期間的281.3百萬港元增加6.5%至2023/24中期期間的299.4百萬港元，當中於2023/24中期期間約90.1百萬港元的收入（2022/23中期期間：78.8百萬港元）來自我們的醫學影像及化驗服務。有關增加乃主要來自上一財政年度開始營運的全新醫療及影像中心。

此業務線的經營利潤由2022/23中期期間的30.1百萬港元減少84.0%至2023/24中期期間的4.8百萬港元。此下跌主要是由於(i)服務成本增加；及(ii)人力資源成本、租金支出及折舊支出增加，此乃主要與新開業的醫療及影像中心有關。該等中心營運正穩步上軌，部份更於2023/24中期期間達至EBITDA（稅息折舊及攤銷前利潤）盈虧平衡。

(c) 中國內地臨床醫療保健服務

我們於中國內地提供臨床醫療保健服務，主要在北京及上海提供醫療保健體檢服務及選定門診家庭醫療服務。在中國內地對優質醫療保健服務的持續需求推動下，此業務線於截至2023年12月31日止的六個月內保持動力，錄得業績增長。

此業務線的收入（分部間抵銷前）由2022/23中期期間的18.8百萬港元增加2.8%至2023/24中期期間的19.3百萬港元，而此業務線的經營利潤由2022/23中期期間的6.1百萬港元增加2.8%至2023/24中期期間的6.3百萬港元。此增長主要是由於經營效率提升及有效控制成本。

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OUTLOOK

Despite the continuing operational challenges ahead, we remain optimistic for the long term. The Group has long valued preventive care and primary care. The Hong Kong government's emphasis on public health encourages public-private collaboration to maximize community benefit through a multidisciplinary approach. Due to a rising public health awareness and a growing demand for healthcare services by an aging population in Hong Kong, it is expected that the demand for comprehensive medical services, advanced imaging, microscopic health assessment and multiple ancillary medical services will remain strong. The rising public health consciousness has also led to the increase in average spending on health screenings and related preventive medical services.

Favorable policies and rising demand have given us confidence to launch a number of new centres in recent years to expand our coverage footprint and provide comprehensive multi-discipline healthcare services. Given the current scale of our imaging and laboratory services, the Group intends to develop specialty medical facilities, such as oncology, cardiology, and orthopaedics, to enhance collective advantages through cross-referrals. We will continue to strengthen interconnectivity and integration among our divisions to maximize synergies and improve resource efficiency. Our integrated service strategy helped cushion volatility and created a solid foundation for future growth.

The Group has been providing corporate healthcare solutions in collaboration with a wide range of insurance companies for many years. As one of the few integrated providers offering both third-party administration (TPA) and medical services, we are uniquely positioned to deliver cost-effective healthcare programs tailored to payer needs. The Voluntary Health Insurance Scheme (VHIS) initiated by the Hong Kong government aims to increase individual healthcare protection, which is expected to accelerate private market demand. Leveraging our expertise and networks, we see significant potential to capture this growing commercial market for workplace health benefits and individual medical cost management programs. We will continue to make healthcare more accessible, inclusive and affordable through effective product innovation and scheme design, while generating sustainable profit.

展望

儘管未來的營運仍將面臨重重挑戰，但我們依然保持長遠樂觀的態度。長期以來，本集團一直重視預防性護理及基層醫療。香港政府對公眾健康的重視，鼓勵公私營合作，通過跨專科合作實現社區利益最大化。由於大眾的健康意識不斷提高，加上香港人口老化，使得對醫療服務的需求日增，因此，預期綜合醫療服務、先進醫學影像、詳盡的健康檢查及各類輔助醫療服務的需求將依然強勁。大眾的健康意識不斷提高，亦使健康篩查及相關預防性醫療服務的平均支出上升。

利好的政策及不斷增長的需求，為我們近年新設的醫療及影像中心打下強心針，使我們的業務範疇得以擴大，並能提供全方位的跨專科醫療保健服務。集團計劃未來加強發展專科醫療服務，尤其腫瘤科、心臟科、骨科等，配合現時影像及化驗服務的規模，透過交叉轉介增強內部合作優勢。我們將繼續加強自身業務和部門之間的互動，以達至最佳的協同作用，提高資源效率。我們的綜合服務策略有助於緩解波動，並為未來的增長奠定堅實基礎。

多年來，本集團一直與多間不同的保險公司合作，提供企業醫療保健解決方案。作為市場少有同時提供第三方管理(TPA)和醫療服務的綜合機構，我們擁有獨特優勢，可以根據付款人的需要提供具成本效益的醫療保健計劃。香港政府推動的自願醫保計劃(VHIS)旨在提升個人醫療保障，預計將進一步推高私人市場需求。我們具備專業知識及網絡，因此有信心在僱員醫療福利及個人醫療開支管理計劃的商業市場預料將持續增長之時，甚具爭佔市場份額的潛力。我們將繼續透過有效的產品創新及方案設計，在驅動實現可持續利潤的同時，致力使醫療保障更加方便、種類多元而經濟實惠。

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Our establishment of strategic partnerships with reputable medical institutions have enhanced our service capabilities and extended our reach. These collaborations enable us to tap into specialized expertise, capitalize on our respective strengths, and create seamless referral channels and synergies within our ecosystem. These strategic alliances will also provide competitive advantages to our corporate healthcare solution business and bring in more business opportunities. It is expected to result in increased revenue stream and improve overall profitability.

Moreover, our Mainland China business saw an increase in operating profits. We will continue to seek growth opportunities and replicate our successes across Mainland China in the coming future. We believe that our Mainland China business will generate supplementary income and increase the profit margin of the Group in the long run.

我們與聲譽卓著的醫療集團及機構建立戰略合作夥伴關係，增強了我們的服務能力，亦擴大了服務範圍。此等合作讓我們能夠應用和發揮各專科的專業知識，各展所長，並為我們的生產系統建立無縫轉介渠道及創造協同效應。此等戰略聯盟亦將為我們的企業醫療保健解決方案業務注入競爭優勢，創造更多商機。這預期可增加我們業務的收入來源，並提高整體盈利。

此外，我們的中國內地業務亦呈現經營利潤增長。未來，我們將繼續在中國內地尋求增長機會，複製成功經驗。我們相信，長遠而言，中國內地業務將為本集團帶來更多收入，並提高利潤率。

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The following table sets out the revenue, operating profit and number of visits by our business lines for the six months ended 31 December 2023 and the corresponding period for comparison:

下表載列我們截至2023年12月31日止六個月以及相應期間的業務線收入、經營利潤及就診次數以供比較：

Revenue by business lines

按業務線劃分收入

		Six months ended 31 December		
		截至12月31日止六個月		
		2023	2022	Increase
		2023年	2022年	增加
		HK\$'000	HK\$'000	
		千港元	千港元	
<i>Hong Kong & Macau:</i>	<i>香港及澳門：</i>			
Corporate Healthcare Solution Services	企業醫療保健解決方案服務	128,847	128,572	0.2%
Clinical Healthcare Services	臨床醫療保健服務	299,427	281,255	6.5%
<i>Mainland China:</i>	<i>中國內地：</i>			
Clinical Healthcare Services	臨床醫療保健服務	19,297	18,769	2.8%
Total revenue before elimination of inter-service unit sales	業務線間的銷售抵銷前的總收入	447,571	428,596	4.4%
Reconciliation:	調節：			
Elimination of inter-business lines sales	業務線間銷售抵銷	(71,726)	(63,494)	13.0%
TOTAL REVENUE	總收入	375,845	365,102	2.9%

Management Discussion and Analysis

管理層討論及分析

Operating profit by business lines

按業務線劃分的經營利潤

		Six months ended 31 December		Increase/ (decrease)
		截至12月31日止六個月		
		2023	2022	增加／
		2023年	2022年	(減少)
		HK\$'000	HK\$'000	
		千港元	千港元	
<i>Hong Kong & Macau:</i>	<i>香港及澳門：</i>			
Corporate Healthcare Solution Services	企業醫療保健解決方案服務	16,054	23,498	(31.7%)
Clinical Healthcare Services	臨床醫療保健服務	4,811	30,071	(84.0%)
<i>Mainland China:</i>	<i>中國內地：</i>			
Clinical Healthcare Services	臨床醫療保健服務	6,285	6,114	2.8%
TOTAL OPERATING RESULTS	總經營業績	27,150	59,683	(54.5%)

Number of visits by operating segment

按經營分部劃分的就診次數

		Six months ended 31 December		Increase/ (decrease)
		截至12月31日止六個月		
		2023	2022	增加／
		2023年	2022年	(減少)
Provision of corporate healthcare solution services in Hong Kong and Macau	於香港及澳門提供企業醫療保健解決方案服務	623,288	428,481	45.5%
Medical	醫療	610,402	416,156	46.7%
Dental	牙科	12,886	12,325	4.6%
Provision of clinical healthcare services in Hong Kong and Macau	於香港及澳門提供臨床醫療保健服務	120,945	133,411	(9.3%)
Medical	醫療	106,022	117,700	(9.9%)
Dental	牙科	14,923	15,711	(5.0%)
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	16,187	14,507	11.6%
TOTAL	合計	760,420	576,399	31.9%

Management Discussion and Analysis

管理層討論及分析

FINANCIAL REVIEW

Interim Period 2023/24 compared to Interim Period 2022/23

Revenue

During Interim Period 2023/24, we primarily generated revenue from (i) the provision of corporate healthcare solutions to Contract Customers in Hong Kong and Macau; (ii) the provision of clinical healthcare services in Hong Kong and Macau; and (iii) the provision of clinical healthcare services in Mainland China.

Total consolidated revenue increased by 2.9% from HK\$365.1 million in Interim Period 2022/23 to HK\$375.8 million in Interim Period 2023/24, primarily due to growth in our imaging and specialist lines of business.

Other Income and Gains

Other income and gains primarily comprise bank interest income, dividend income from investments at fair value through other comprehensive income and fair value gain on financial assets at fair value through profit or loss and other income.

Other income and gains decreased by 2.6% from HK\$8.9 million for Interim Period 2022/23 to HK\$8.6 million for Interim Period 2023/24, primarily due to a decrease in the dividend income from investments at fair value through other comprehensive income, which was net off with the increase of bank interest income.

財務回顧

2023/24中期期間與2022/23中期期間比較

收入

於2023/24中期期間，我們的收入主要產生自(i)於香港及澳門向合約客戶提供企業醫療保健解決方案；(ii)於香港及澳門提供臨床醫療保健服務；及(iii)於中國內地提供臨床醫療保健服務。

總綜合收入由2022/23中期期間的365.1百萬港元增加2.9%至2023/24中期期間的375.8百萬港元，乃主要得力於我們的醫學影像及專科業務線錄得增長。

其他收入及收益

其他收入及收益主要包括銀行利息收入、按公允價值計入其他全面收入的投資的股息收入以及按公允價值計入損益的金融資產的公允價值收益，以及其他收入。

其他收入及收益由2022/23中期期間的8.9百萬港元減少2.6%至2023/24中期期間的8.6百萬港元，主要由於按公允價值計入其他全面收入的投資的股息收入減少，而有關減少被銀行利息收入增加所抵銷。

Management Discussion and Analysis

管理層討論及分析

Professional Services Expenses

Professional services expenses primarily comprise fees paid to Doctors, Dentists and Auxiliary Services Providers for Medical Services, Dental Services and Auxiliary Services rendered within the UMP Network, as well as fees paid to third party laboratories and testing centres for services rendered to the Group.

Professional services expenses increased by 11.5% from HK\$123.0 million for Interim Period 2022/23 to HK\$137.1 million for Interim Period 2023/24 due to increase in the cost of services rendered by doctors, dentists and other professionals.

Employee Benefit Expense

Employee benefit expense primarily comprise salaries and related costs, equity-settled share-based payment expense, as well as pension scheme contributions for nurses and administrative personnel, and also include those of the Directors and key management personnel.

Employee benefit expense increased by 11.5% from HK\$90.2 million for Interim Period 2022/23 to HK\$100.6 million for Interim Period 2023/24. The increase in employee benefit expense was mainly attributable to the expansion of operating team in relation to the two newly operated medical and imaging centres which started to operate in February and May 2023. Its increase was also in line with the Group's talent strategy in preparation for our development.

Cost of inventories consumed

Cost of inventories consumed increased by 43.4% from HK\$20.0 million for Interim Period 2022/23 to HK\$28.6 million for Interim Period 2023/24, primarily due to an increase in the amount of drugs and other medical consumables consumed in relation to the provision of oncology services.

Depreciation and Amortisation

Depreciation and amortisation, which comprises of depreciation of the right-of-use assets and depreciation and amortisation of other non-current assets.

Depreciation and Amortisation increased by 14.5% from HK\$49.9 million for Interim Period 2022/23 to HK\$57.1 million for Interim Period 2023/24, which was mainly relating to the capital expenditure in last financial year.

Other Expenses, net

Other expenses, net primarily comprise general overhead expenses such as utilities, operation and other administrative expenses such as audit fees, legal fees, repair and maintenance expenses incurred with respect to the Group's offices and medical equipment, printing expenses and bank charges, remained stable in Interim Period 2023/24 when compared with Interim Period 2022/23.

專業服務費用

專業服務費用主要包括就醫生、牙醫及輔助服務提供者於UMP網絡內提供的醫療服務、牙科服務及輔助服務而向其支付的費用，以及就第三方化驗及檢測中心向本集團提供的服務而向其支付的費用。

專業服務費用由2022/23中期期間的123.0百萬港元增加11.5%至2023/24中期期間的137.1百萬港元，此乃由於醫生、牙醫及其他專業人士提供服務的成本增加。

僱員福利開支

僱員福利開支主要包括護士及行政人員以及董事及主要管理人員的薪金及相關成本、以權益結算的股份支付開支以及退休金計劃供款。

僱員福利開支由2022/23中期期間的90.2百萬港元增加11.5%至2023/24中期期間的100.6百萬港元。僱員福利開支增加主要是由於營運團隊擴大，此乃與2023年2月及5月開始投入運作的兩間全新的醫療及影像中心有關。此增加亦與本集團為籌備發展而實施的人才策略一致。

已耗存貨成本

已耗存貨成本由2022/23中期期間的20.0百萬港元增加43.4%至2023/24中期期間的28.6百萬港元，主要由於與提供腫瘤科服務相關的藥品及其他醫療消耗品耗用量增加。

折舊及攤銷

折舊及攤銷包括使用權資產折舊以及其他非流動資產之折舊及攤銷。

折舊及攤銷由2022/23中期期間的49.9百萬港元增加14.5%至2023/24中期期間的57.1百萬港元，這主要與上一財政年度的資本開支有關。

其他開支淨額

其他開支淨額主要包括日常開銷，例如水電、經營及其他行政開支（例如審核費用、法律費用、與本集團辦公室及醫療設備相關的維修及保養開支、印刷費及銀行收費）。2023/24中期期間的有關開支與2022/23中期期間相比維持穩定。

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KEY FINANCIAL POSITION ITEMS

Right-of-use assets

Under HKFRS 16, right-of-use assets are recognised at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and any impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. The recognised right-of-use assets are depreciated on a straight-line basis over the shorter of the estimated useful life and the lease term.

As at 31 December 2023, the Group's right-of-use assets amounted to HK\$119.4 million (30 June 2023: HK\$107.9 million).

Goodwill

Goodwill primarily represents the excess of the aggregate of the consideration over the fair value of the identifiable assets acquired and liabilities assumed. After initial recognition, goodwill is measured at cost less any accumulated impairment losses.

As at 31 December 2023, the Group's goodwill amounted to HK\$164.8 million (30 June 2023: HK\$164.8 million).

主要財務狀況項目

使用權資產

根據香港財務報告準則第16號，使用權資產於租賃開始日期確認。使用權資產按成本減去任何累計折舊和任何減值虧損後的金額計量，並就租賃負債的任何重新計量進行調整。使用權資產的成本包括已確認的租賃負債金額、已產生的初始直接成本以及在開始日期或之前已作出的租賃付款減已收到的任何租賃優惠。已確認的使用權資產以直線法按估計可使用年期和租期之較短者計提折舊。

於2023年12月31日，本集團的使用權資產為119.4百萬港元（2023年6月30日：107.9百萬港元）。

商譽

商譽主要指總代價超出所收購可識別資產及所承擔負債公允價值的部分。初始確認後，商譽按照成本減任何累計減值虧損計量。

於2023年12月31日，本集團的商譽為164.8百萬港元（2023年6月30日：164.8百萬港元）。

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管理層討論及分析

Investments at fair value through other comprehensive income and financial assets at fair value through profit or loss

Investments at fair value through other comprehensive income and financial assets at fair value through profit or loss primarily represent unlisted equity investments at fair value and listed equity at fair value and investment funds. Certain equity investments are designated at fair value through other comprehensive income as the Group considers these investments to be strategic in nature.

As at 31 December 2023, the Group's investments at fair value through other comprehensive income and financial assets at fair value through profit or loss amounted to HK\$37.6 million and HK\$30.1 million (30 June 2023: HK\$36.8 million and HK\$29.4 million), respectively. The increase of investments at fair value through other comprehensive income is primarily due to the reclassification of investment in The GBA Healthcare Group Limited and its subsidiaries and net off with decrease in fair value of other investments.

On 31 August 2023, Dr. Sun Yiu Kwong has resigned from the board of director in The GBA Healthcare Group Limited and the Group lost its significant influence over The GBA Healthcare Group Limited. As a result, the investment in The GBA Healthcare Group Limited and its subsidiaries was no longer accounted for as an associate and has been reclassified as investments at fair value through other comprehensive income from investments in associates.

Lease liabilities

Under HKFRS 16, lease liabilities are recognised at the commencement date of the lease at the present value of lease payments to be made over the lease term. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

As at 31 December 2023 and 30 June 2023, the carrying amount of lease liabilities amounted to HK\$134.8 million (of which HK\$61.2 million is classified as current liabilities and HK\$73.6 million is classified as non-current liabilities) and HK\$123.4 million (of which HK\$58.5 million is classified as current liabilities and HK\$64.9 million is classified as non-current liabilities) respectively.

按公允價值計入其他全面收入的投資及按公允價值計入損益的金融資產

按公允價值計入其他全面收入的投資及按公允價值計入損益的金融資產主要代表按公允價值計量的非上市股本投資及上市股本。若干股本投資已指定為按公允價值計入其他全面收入，原因為本集團認為有關投資屬戰略性質。

於2023年12月31日，本集團的按公允價值計入其他全面收入的投資及按公允價值計入損益的金融資產分別為37.6百萬港元及30.1百萬港元（2023年6月30日：36.8百萬港元及29.4百萬港元）。按公允價值計入其他全面收入的投資增加主要是由於重新分類於大灣區醫療集團有限公司及其附屬公司的投資，而此被其他投資的公允價值減少所抵銷。

於2023年8月31日，孫耀江醫生辭去其於大灣區醫療集團有限公司董事會的職務，致使本集團失去其對大灣區醫療集團有限公司的重大影響力。因此，於大灣區醫療集團有限公司及其附屬公司的投資不再入賬為聯營公司，並已自於聯營公司的投資重新分類至按公允價值計入其他全面收入的投資。

租賃負債

根據香港財務報告準則第16號，租賃負債在租賃開始日期以在租賃期內將作出的租賃付款的現值確認。在開始日期之後，租賃負債的金額予以上調以反映利息的增加，並就已作出的租賃付款而減少。

於2023年12月31日及2023年6月30日，租賃負債的賬面值分別為134.8百萬港元（其中61.2百萬港元分類為流動負債而73.6百萬港元分類為非流動負債）及123.4百萬港元（其中58.5百萬港元分類為流動負債而64.9百萬港元分類為非流動負債）。

Management Discussion and Analysis

管理層討論及分析

LIQUIDITY AND FINANCIAL RESOURCES

流動資金及財務資源

		31 December 2023 2023年 12月31日 HK\$'000 千港元	30 June 2023 2023年 6月30日 HK\$'000 千港元
Current Assets	流動資產	523,862	495,524
Current Liabilities	流動負債	317,505	271,111
Net Current Assets	流動資產淨值	206,357	224,413
Current Ratio	流動比率	1.65	1.83

The Group's current ratio was 1.65 as at 31 December 2023 (30 June 2023: 1.83), reflecting a strong liquidity in its financial position. Working capital position of the Group remains strong.

於2023年12月31日，本集團的流動比率為1.65（2023年6月30日：1.83），反映其財務狀況的強大流動性。本集團的營運資金狀況仍然強勁。

The Group has historically funded its operations primarily by cash generated from operating activities. The Group has adopted a conservative approach towards its treasury policies and thus maintained a healthy liquidity position throughout the Interim Period 2023/24. To manage liquidity risk, 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. As of 31 December 2023, the Group had a cash, bank balances and deposits (excluded pledged deposits) of HK\$315.9 million.

本集團過往主要透過經營活動所得現金支持其業務經營。本集團於2023/24中期期間內一直採取保守的庫務政策，因此得以維持健康的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團之資產、負債及其他承擔之流動資金結構，能夠滿足其不時的資金需求。截至2023年12月31日，本集團持有的現金、銀行結餘及存款（不包括抵押存款）為315.9百萬港元。

As of the date of this report, the Group did not have any bank borrowings or outstanding bank loans and did not enter into any bank loan facilities.

截至本報告日期，本集團並無任何銀行借款或未償還銀行貸款，亦無訂立任何銀行貸款融資。

GEARING RATIO

The gearing ratio expressed as a percentage of loans from non-controlling shareholders of subsidiaries divided by consolidated total equity of the Group as at 31 December 2023 as approximately 7.2% (30 June 2023: 6.3%).

資本負債比率

於2023年12月31日，以來自附屬公司非控股股東的貸款除以本集團綜合權益總額的百分比表示的資本負債比率約為7.2%（2023年6月30日：6.3%）。

CAPITAL STRUCTURE

There has been no significant change in the capital structure of the Company during the period ended 31 December 2023. The capital of the Company comprises ordinary shares and other reserves.

資本結構

截至2023年12月31日止期間，本公司的資本結構並無重大變動。本公司的資本包括普通股及其他儲備。

Management Discussion and Analysis

管理層討論及分析

SIGNIFICANT INVESTMENTS HELD

Save for the investments at fair value through other comprehensive income, financial assets at fair value through profit or loss and financial assets at amortised cost held by the Group, as elaborated in further details in the section headed “FINANCIAL REVIEW” of this report, the Group did not hold any significant investment as at 31 December 2023.

MATERIAL ACQUISITION OR DISPOSAL OF SUBSIDIARIES

There was no material acquisition or disposal of subsidiaries undertaken by the Group during Interim Period 2023/24.

CAPITAL EXPENDITURE AND COMMITMENT

The capital expenditure during the period was primarily related to decoration and the acquisitions of plant and equipment for the Group’s medical and imaging centres. For Interim Period 2023/24, the Group incurred capital expenditure in an aggregate amount of approximately HK\$20.3 million (Interim Period 2022/23: HK\$28.0 million). As at 31 December 2023, the Group’s outstanding capital commitment were HK\$51.6 million (30 June 2023: HK\$50.6 million).

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

The Group continues to strengthen its current business and explore growth opportunities. Save as disclosed in this report, the Group did not have any specific future plan for material investments or capital assets as of 31 December 2023.

CONTINGENT LIABILITIES

As at 31 December 2023, the Group did not have any material off-balance sheet arrangements.

TREASURY MANAGEMENT

The Group employs a conservative approach to cash management and risk control. To achieve better risk control and efficient fund management, the Group’s treasury activities are centralised.

During the period, the Group’s receipts were mainly denominated in Hong Kong dollars and Renminbi. Payments were mainly made in Hong Kong dollars and Renminbi. Cash was generally placed in short-term deposits denominated in Hong Kong dollars.

The objective of the Group’s treasury policies is to minimise risks and exposures due to the fluctuations in foreign currency exchange rates and interest rates. The Group does not have any significant interest rate risk at present as the Group did not have any bank borrowings or outstanding bank loans and did not enter into any bank loan facilities.

持有的重大投資

除本集團持有的按公允價值計入其他全面收入的投資、按公允價值計入損益的金融資產及按攤銷成本計量的金融資產（詳見本報告「財務回顧」一節）外，本集團於2023年12月31日並無持有任何重大投資。

重大收購或出售附屬公司

本集團於2023/24中期期間並無重大收購或出售附屬公司。

資本開支及承擔

期內資本開支主要有關裝修及為本集團醫療及影像中心購置機器及設備。於2023/24中期期間，本集團產生資本開支合共約20.3百萬港元（2022/23中期期間：28.0百萬港元）。於2023年12月31日，本集團尚未履行的資本承擔為51.6百萬港元（2023年6月30日：50.6百萬港元）。

重大投資或資本資產的未來計劃

本集團繼續加強現有業務及探求不同增長機遇。除本報告所披露者外，本集團於2023年12月31日並無任何重大投資或資本資產的具體未來計劃。

或然負債

於2023年12月31日，本集團並無任何重大資產負債表外安排。

庫務管理

本集團在現金管理及風險控制方面以審慎穩健為先。為了實現最佳的風險控制及有效的資金管理，本集團集中進行庫務活動。

於本期間，本集團的收款主要以港元及人民幣計值。付款主要以港元及人民幣作出。現金一般存作港元計值的短期存款。

本集團財務政策的目標是盡量減少因外幣匯率及利率波動而帶來的風險及敞口。由於本集團並無任何銀行借款或未償還銀行貸款，亦無訂立任何銀行貸款融資，本集團目前並無任何重大的利率風險。

Management Discussion and Analysis

管理層討論及分析

The Group will continue to allocate funds for business development and capture market opportunities and meeting general corporate operational purposes. The Group will also continue to exercise its treasury management policy to enhance the yield of cash reserves.

RISK MANAGEMENT

Foreign Currency Risk

During the reporting period, the Group undertook certain transactions in foreign currencies, which exposed the Group to foreign currency risk, primarily relating to the Renminbi against Hong Kong dollars.

The Group did not use any derivative contracts to hedge against its exposure to currency risk. The management manages the currency risk by closely monitoring the movement of the foreign currency rates and will consider hedging against significant foreign exchange exposure when the need arises.

Credit Risk

The credit risk of the Group's financial assets arises from default of the counterparty, with a maximum exposure equal to the carrying amounts of these instruments.

The Group trades only with recognised and creditworthy third parties. It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis and concentrations of credit risk are managed by customer/counterparty.

PLEDGE OF ASSETS

As at 31 December 2023, the Group has pledged certain deposits with an aggregate carrying amount of HK\$1.4 million (30 June 2023: HK\$1.4 million) in connection with a surety bond issued by a bank in favour of an independent third party for potential disruption of Medical and Dental Services.

EMPLOYEE AND REMUNERATION POLICY

As at 31 December 2023, the Group had a total of 504 (30 June 2023: 508) full-time employees. For Interim Period 2023/24, the staff cost (including Directors' remuneration in the form of salaries and other benefits) was approximately HK\$100.6 million (Interim Period 2022/23: HK\$90.2 million).

本集團將繼續分配資金以發展業務、把握市場機遇及滿足一般企業營運用途。本集團亦將繼續實施其庫務管理政策，以提高現金儲備收益率。

風險管理

外匯風險

於報告期內，本集團進行了若干外幣交易，令本集團承擔外匯風險，主要與人民幣兌港元有關。

本集團並無使用任何衍生工具合約來對沖其貨幣風險。管理層通過密切留意外幣匯率的走向管理貨幣風險，並在需要時會考慮對沖重大外匯風險。

信貸風險

本集團金融資產的信貸風險源自交易對手違約，最大風險相等於有關工具的賬面值。

本集團僅與認可及信譽可靠的第三方進行買賣。本集團之政策為所有有意按信貸條款進行買賣之客戶均須接受信貸審核程序。此外，本集團持續監控應收款項結餘，集中信貸風險由客戶／交易方管理。

資產抵押

於2023年12月31日，本集團抵押賬面值合共1.4百萬港元（2023年6月30日：1.4百萬港元）的若干存款，乃涉及由一間銀行就潛在醫療及牙科服務干擾而向一名獨立第三方發出的履約保證。

僱員及薪酬政策

於2023年12月31日，本集團共有504名（2023年6月30日：508名）全職僱員。於2023/24中期期間，員工成本（包括以薪金及其他福利形式的董事薪酬）約為100.6百萬港元（2022/23中期期間：90.2百萬港元）。

Management Discussion and Analysis

管理層討論及分析

The Group ensures that the pay levels of its employees are competitive and employees are rewarded on a performance related basis, together with reference to the profitability of the Group, prevailing remuneration benchmarks in the industry, and market conditions within the general framework of the Group's remuneration system.

In addition, the Company also adopted the 2023 Share Option Scheme on 24 November 2023, where eligible persons are entitled to subscribe for the Shares for their contribution to the Group. The Company has not granted any share options under the 2023 Share Option Scheme since its adoption. The Post-IPO Share Option Scheme was terminated on 24 November 2023. As at 31 December 2023, there were 14,140,000 share options under the Post-IPO Share Option Scheme remained outstanding. Under the Post-IPO Share Option Scheme, 11,600,000 share options were lapsed or forfeited and no share options were granted or exercised during the Interim Period 2023/24.

The Company has also adopted the Share Award Scheme to provide an incentive and reward to selected participants for their contribution to the Group. No Shares have been granted under the Share Award Scheme during Interim Period 2023/24.

The remuneration packages of the Directors are reviewed by the Remuneration Committee and approved by the Board, according to the relevant Director's experience, responsibility, workload and the time devoted to the Group, the Company's operating results and comparable market statistics.

INTERIM DIVIDEND

The Board has declared an interim dividend of HK1.30 cent per ordinary share for the six months ended 31 December 2023 (FY2023 interim dividend: HK1.70 cent). The interim dividend will be payable to the shareholders of the Company whose names appear on the register of members of the Company on Friday, 22 March 2024. It is expected that the interim dividend will be paid on or about Friday, 19 April 2024.

本集團確保其僱員的薪金水平具競爭力，僱員按工作表現基準獲得獎勵，且經參考本集團盈利能力、行業內現行的薪酬基準以及本集團薪酬體系整體框架內的市場狀況。

此外，本公司亦於2023年11月24日採納2023年購股權計劃，而合資格人士因彼等對本集團作出貢獻而有權認購股份。本公司自採納2023年購股權計劃起概無據此授出任何購股權。首次公開發售後購股權計劃已於2023年11月24日終止。於2023年12月31日，首次公開發售後購股權計劃下的14,140,000份購股權仍未行使。於2023/24中期期間，首次公開發售後購股權計劃下的11,600,000份購股權已失效或沒收而概無該計劃下的購股權獲授出或行使。

本公司亦採納股份獎勵計劃，以就選定參與者對本集團作出貢獻而向彼等提供獎勵及回報。於2023/24中期期間，概無股份根據股份獎勵計劃獲授出。

董事薪酬方案由薪酬委員會檢討並由董事會批准，乃根據相關董事的經驗、職責、工作量及於本集團投放的時間、本公司的經營業績及可資比較市場數據決定。

中期股息

董事會已宣派截至2023年12月31日止六個月的中期股息每股普通股1.30港仙（2023財政年度中期股息：1.70港仙）。中期股息將派付予於2024年3月22日（星期五）名列本公司股東名冊的本公司股東。預期中期股息將於2024年4月19日（星期五）或前後派付。

Corporate Governance Highlights

企業管治摘要

COMPLIANCE WITH THE CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining high standards of corporate governance and transparency. The Company confirms that it has complied with the code provisions of the Corporate Governance Code contained in Appendix C1 to the Listing Rules during the six months ended 31 December 2023.

The Board will review the corporate governance structure and practices from time to time and shall make necessary arrangements when the Board considers appropriate.

THE BOARD

As of the date of this report, the Board comprised nine Directors, including five executive Directors, namely Dr. Sun Yiu Kwong as Chairman, Dr. Sun Man Kin, Michael as Vice Chairman and Co-Chief Executive Officer, Ms. Kwok Cheuk Kwan, Jacquen as Co-Chief Executive Officer, Mr. Tsang On Yip, Patrick and Dr. Lee Pak Cheung, Patrick; one non-executive Director, namely Dr. Lee Kar Chung, Felix; and three independent non-executive Directors, namely Mr. Lee Luen Wai, John *BBS JP*, Dr. Li Kwok Tung, Donald *SBS JP*, and Mr. Yeung Tak Bun.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as its own code of conduct for dealing in securities of the Company by the Directors.

Having made specific enquiry with all Directors, the Company confirmed that the Directors have complied with the Model Code during the six months ended 31 December 2023.

Relevant employees who are likely to be in possession of inside information of the Group are also subject to compliance with the Code of Conduct for Securities Transactions by Employees on terms that are no less exacting than those set out in the Model Code. To the best knowledge of the Company, there was no incident of non-compliance of the Code of Conduct for Securities Transactions by Employees during the six months ended 31 December 2023.

遵守企業管治常規

本公司致力維持高水平的企業管治及透明度。本公司確認，其於截至2023年12月31日止六個月已遵守上市規則附錄C1所載之企業管治守則的守則條文。

董事會將不時審閱企業管治架構及常規，並於其認為適當時作出必要安排。

董事會

於本報告日期，董事會由九名董事組成，包括五名執行董事，分別為孫耀江醫生（作為主席）、孫文堅醫生（作為副主席兼聯席行政總裁）、郭卓君女士（作為聯席行政總裁）、曾安業先生及李柏祥醫生；一名非執行董事，即李家聰博士；及三名獨立非執行董事，分別為李聯偉先生（*銅紫荊星章*，*太平紳士*）、李國棟醫生（*銀紫荊星章*，*太平紳士*）及楊德斌先生。

進行證券交易的標準守則

本公司已採納標準守則作為董事買賣本公司證券的行為守則。

經對全體董事作出具體查詢後，本公司確認董事已於截至2023年12月31日止六個月內遵守標準守則。

可能知悉本集團內幕消息的相關僱員亦須遵守僱員進行證券交易的操守準則，其條款不遜於標準守則所訂標準。就本公司所深知，截至2023年12月31日止六個月並無出現違反僱員進行證券交易的操守準則的情況。

Corporate Governance Highlights

企業管治摘要

REVIEW OF INTERIM RESULTS

The Audit Committee, which comprises three independent non-executive Directors, namely Mr. Lee Luen Wai, John *BBS JP* (Chairman), Dr. Li Kwok Tung, Donald *SBS JP* and Mr. Yeung Tak Bun, has reviewed, together with the management of the Company, the unaudited interim results of the Group for the six months ended 31 December 2023 and considered that they were prepared in compliance with the relevant accounting standards, the Listing Rules and the applicable legal requirements, and that the Company has made appropriate disclosure thereof.

審閱中期業績

審核委員會由三名獨立非執行董事組成，即李聯偉先生(銅紫荊星章，太平紳士)(主席)、李國棟醫生(銀紫荊星章，太平紳士)及楊德斌先生，彼等已與本公司管理層審閱本集團截至2023年12月31日止六個月的未經審核中期業績，並認為該等中期業績已根據有關會計準則、上市規則及適用法律規定編製，且本公司已作出適當披露。

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

As at 31 December 2023, the interests and short positions of the Directors and Chief Executive of the Company in the shares, underlying shares and/or debentures (as the case may be) of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Hong Kong Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO) or which were required to be entered into the register required to be kept by the Company under section 352 of the SFO or which were otherwise required to be notified to the Company and the Hong Kong Stock Exchange pursuant to the Model Code were set out below:

(I) The Company

Name of Director 董事姓名	Long/short position 好倉/淡倉	Capacity 身份	Number of Shares/ underlying shares 股份/相關股份數目	Notes 附註	Approximate percentage of shareholding (Note 3) 概約持股比例 (附註3) (%)
Dr. Sun Yiu Kwong 孫耀江醫生	Long position 好倉	Beneficial owner 實益擁有人	26,164,000		
	Long position 好倉	Interest held by his controlled corporations 權益由其控制法團持有	273,220,989	1	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	2	
			300,384,989		37.04
Dr. Sun Man Kin, Michael 孫文堅醫生	Long position 好倉	Beneficial owner 實益擁有人	20,349,033		
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	2	
			21,349,033		2.63
Ms. Kwok Cheuk Kwan, Jacquen 郭卓君女士	Long position 好倉	Beneficial owner 實益擁有人	19,200,000		
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	2	
			20,200,000		2.49

董事及最高行政人員於股份、相關股份及債權證的權益及淡倉

於2023年12月31日，董事及本公司最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份及／或債權證（視乎情況而定）中，擁有根據證券及期貨條例第XV部第7及第8分部而須知會本公司及香港聯交所之權益及淡倉（包括彼等根據該等證券及期貨條例條文而被視作或當作擁有之權益及淡倉），或根據證券及期貨條例第352條須記錄於本公司存置之登記名冊內之權益及淡倉，或根據標準守則而須知會本公司及香港聯交所之權益及淡倉如下：

(I) 本公司

Other Information

其他資料

Name of Director	Long/short position	Capacity	Number of Shares/ underlying shares	Notes	Approximate percentage of shareholding (Note 3) 概約持股比例 (附註3) (%)
董事姓名	好倉/淡倉	身份	股份/相關股份數目	附註	
Mr. Tsang On Yip, Patrick 曾安業先生	Long position 好倉	Beneficial owner 實益擁有人	4,486,000		
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	2	
			5,486,000		0.67
Dr. Lee Pak Cheung, Patrick 李柏祥醫生	Long position 好倉	Beneficial owner 實益擁有人	22,852,556		
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	2	
			23,852,556		2.94
Dr. Lee Kar Chung, Felix 李家聰博士	Long position 好倉	Beneficial owner 實益擁有人	11,388,000		
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	2	
			12,388,000		1.52
Mr. Lee Luen Wai, John <i>BBS JP</i> 李聯偉先生(銅紫荊星章, 太平紳士)	Long position 好倉	Beneficial owner 實益擁有人	3,036,081		0.37
Dr. Li Kwok Tung, Donald <i>SBS JP</i> 李國棟醫生(銀紫荊星章, 太平紳士)	Long position 好倉	Beneficial owner 實益擁有人	332,000		0.04

Notes:

- (1) Dr. Sun Yiu Kwong was deemed to be interested in the 223,740,989 Shares held by East Majestic Group Limited, being his controlled corporation, and was also deemed to be interested in 49,480,000 Shares held by EM Team Limited, also being his controlled corporation.
- (2) These Shares represented the underlying Shares under the options granted by the Company on 26 May 2021 pursuant to the Post-IPO Share Option Scheme.
- (3) These percentages are calculated on the basis of 810,955,244 issued shares as at 31 December 2023.

附註:

- (1) 孫耀江醫生被視為於彼控制之法團 East Majestic Group Limited 持有的 223,740,989 股股份中擁有權益。孫耀江醫生亦被視為於同樣為彼控制之法團 EM Team Limited 持有的 49,480,000 股股份中擁有權益。
- (2) 該等股份指本公司於 2021 年 5 月 26 日根據首次公開發售後購股權計劃授出的購股權項下的相關股份。
- (3) 該等百分比乃按於 2023 年 12 月 31 日的 810,955,244 股已發行股份計算。

Other Information 其他資料

(II) Associated Corporations (within the meaning of the SFO) Procure Medical Imaging & Laboratory Centre Limited⁽¹⁾

Name of Director 董事姓名	Long/short position 好倉／淡倉	Capacity 身份	Number of shares 股份數目	Approximate percentage of shareholding 概約持股比例 (%)
Dr. Sun Man Kin, Michael 孫文堅醫生	Long position 好倉	Beneficial owner 實益擁有人	625	6.25

Causeway Bay MRI Centre Limited⁽²⁾

銅鑼灣磁力共振中心有限公司⁽²⁾

Name of Director 董事姓名	Long/short position 好倉／淡倉	Capacity 身份	Number of shares 股份數目	Approximate percentage of shareholding 概約持股比例 (%)
Dr. Sun Man Kin, Michael 孫文堅醫生	Long position 好倉	Beneficial owner 實益擁有人	95	6.33

United Medical Services (China) Limited⁽³⁾

United Medical Services (China) Limited⁽³⁾

Name of Director 董事姓名	Long/short position 好倉／淡倉	Capacity 身份	Number of shares 股份數目	Approximate percentage of shareholding 概約持股比例 (%)
Mr. Tsang On Yip, Patrick 曾安業先生	Long position 好倉	Interest of controlled corporation 受控制法團權益	20	20

Notes:

- (1) UMP Medical Centre Limited, a wholly-owned subsidiary of the Company, holds 62.5% of the entire issued share capital of Procure Medical Imaging & Laboratory Centre Limited.
- (2) UMP Medical Centre Limited, a wholly-owned subsidiary of the Company, holds 20% of the entire issued share capital of Causeway Bay MRI Centre Limited.
- (3) UMP Medical China Holdings Limited, a wholly-owned subsidiary of the Company, holds 80% of the entire issued share capital of United Medical Services (China) Limited.

附註：

- (1) 本公司的全資附屬公司聯合醫務中心有限公司持有普康醫學影像及化驗中心有限公司的全部已發行股本的62.5%。
- (2) 本公司的全資附屬公司聯合醫務中心有限公司持有銅鑼灣磁力共振中心有限公司的全部已發行股本的20%。
- (3) 本公司的全資附屬公司UMP Medical China Holdings Limited持有United Medical Services (China) Limited的全部已發行股本的80%。

Other Information

其他資料

Save as disclosed above, as at 31 December 2023, none of the Directors or Chief Executive of the Company had any interests or short positions in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Hong Kong Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or as otherwise notified to the Company and the Hong Kong Stock Exchange pursuant to the Model Code.

UPDATE ON DIRECTORS' INFORMATION

The following is updated information of the Directors required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules:

Dr. Lee Kar Chung, Felix has been re-designated from executive Director to non-executive Director with effect from 24 November 2023.

Dr. Lee Kar Chung, Felix ceased to act as the Part 16 Authorised Representative and Exchange Authorised Representative both with effect from 24 November 2023.

Ms. Kwok Cheuk Kwan, Jacquen has been appointed as the Part 16 Authorised Representative and Exchange Authorised Representative both with effect from 24 November 2023.

Mr. Yeung Wing Sun, Mike retired as an independent non-executive Director with effect from 24 November 2023. Following his retirement, he also ceased to be a member of the Audit Committee and the Remuneration Committee both with effect from 24 November 2023.

Mr. Chau, Chit Jeremy retired as an independent non-executive Director with effect from 24 November 2023.

Mr. Yeung Tak Bun has been appointed as an independent non-executive Director and a member of the Audit Committee both with effect from 24 November 2023.

Mr. Lee Luen Wai, John has been appointed as a member of the Remuneration Committee with effect from 24 November 2023.

除上文所披露外，於2023年12月31日，董事或本公司最高行政人員於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份及債權證中，概無擁有根據證券及期貨條例第XV部第7及第8分部而須知會本公司及香港聯交所之權益或淡倉（包括彼等根據該等證券及期貨條例條文而被視作或當作擁有之權益或淡倉），或須記錄於根據證券及期貨條例第352條存置之登記名冊內之權益或淡倉，或根據標準守則而須知會本公司及香港聯交所之權益或淡倉。

董事資料更新

根據上市規則第13.51B(1)條須予披露之董事資料更新如下：

李家聰博士由2023年11月24日起由執行董事調任為非執行董事。

李家聰博士由2023年11月24日起不再擔任第16部授權代表及聯交所授權代表。

郭卓君女士由2023年11月24日起獲委任為第16部授權代表及聯交所授權代表。

楊榮樂先生由2023年11月24日起退任獨立非執行董事。退任後，由2023年11月24日起，彼不再為審核委員會及薪酬委員會成員。

周哲先生由2023年11月24日起退任獨立非執行董事。

楊德斌先生由2023年11月24日起獲委任為獨立非執行董事及審核委員會成員。

李聯偉先生由2023年11月24日起獲委任為薪酬委員會成員。

SHARE OPTION SCHEMES

The Company terminated the Post-IPO Share Option Scheme and adopted the 2023 Share Option Scheme both with effect from 24 November 2023.

During the six months ended 31 December 2023, the Company has not granted any share options under the Post-IPO Share Option Scheme or the 2023 Share Option Scheme. Accordingly, the number of Shares that may be issued in respect of options granted under the Post-IPO Share Option Scheme and the 2023 Share Option Scheme during the six months ended 31 December 2023 divided by the weighted average number of Shares in issue for the period was not applicable.

(A) Post-IPO Share Option Scheme

The Company adopted the Post-IPO Share Option Scheme on 13 November 2015.

The Board resolved to terminate the Post-IPO Share Option Scheme with effect from 24 November 2023.

The number of options available for grant under the Post-IPO Share Option Scheme of the Company under the scheme mandate at the beginning and the end of the six months ended 31 December 2023 is 47,860,000 and 0 respectively.

購股權計劃

本公司已終止首次公開發售後購股權計劃並採納2023年購股權計劃，自2023年11月24日起生效。

於截至2023年12月31日止六個月內，本公司概無根據首次公開發售後購股權計劃或2023年購股權計劃授出任何購股權。因此，於截至2023年12月31日止六個月內，根據首次公開發售後購股權計劃及2023年購股權計劃授予的購股權可發行的股份數目除以期內已發行股份的加權平均股數並不適用。

(A) 首次公開發售後購股權計劃

本公司於2015年11月13日已採納首次公開發售後購股權計劃。

董事會議決終止首次公開發售後購股權計劃，自2023年11月24日起生效。

於截至2023年12月31日止六個月期初及期末，本公司根據計劃授權於首次公開發售後購股權計劃項下可授出的購股權數目分別為47,860,000份及0份。

Other Information

其他資料

Details of the options granted and outstanding under the Post-IPO Share Option Scheme are set out as follows:

首次公開發售後購股權計劃項下已授出及尚未行使之購股權詳情載列如下：

Grantee 承授人	Position 職位	Date of grant 授出日期 (dd/mm/yyyy) (日/月/年)	Exercise price per Share 每股行使價 (HK\$) (港元)	Exercise period 行使期 (dd/mm/yyyy) (日/月/年)	As at 1 July 2023 於2023年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Forfeited/ Lapsed during the period 期內 沒收/失效	As at 31 December 2023 於2023年 12月31日
Directors									
董事									
Dr. Sun Yiu Kwong 孫耀江醫生	Chairman and Executive Director 主席兼執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	2,300,000	-	-	(2,300,000)	-
		26/05/2021	0.772	26/05/2022 -25/05/2029	400,000	-	-	-	400,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	300,000	-	-	-	300,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	300,000	-	-	-	300,000
Dr. Sun Man Kin, Michael 孫文堅醫生	Vice-chairman, Co-Chief Executive Officer and Executive Director 副主席、聯席行政總裁兼 執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	1,500,000	-	-	(1,500,000)	-
		26/05/2021	0.772	26/05/2022 -25/05/2029	400,000	-	-	-	400,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	300,000	-	-	-	300,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	300,000	-	-	-	300,000
Ms. Kwok Cheuk Kwan, Jacquen 郭卓君女士	Co-Chief Executive Officer and Executive Director 聯席行政總裁兼 執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	1,500,000	-	-	(1,500,000)	-
		26/05/2021	0.772	26/05/2022 -25/05/2029	400,000	-	-	-	400,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	300,000	-	-	-	300,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	300,000	-	-	-	300,000
Mr. Tsang On Yip, Patrick 曾安業先生	Executive Director 執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	1,500,000	-	-	(1,500,000)	-
		26/05/2021	0.772	26/05/2022 -25/05/2029	400,000	-	-	-	400,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	300,000	-	-	-	300,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	300,000	-	-	-	300,000
Dr. Lee Pak Cheung, Patrick 李柏祥醫生	Executive Director 執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	1,500,000	-	-	(1,500,000)	-
		26/05/2021	0.772	26/05/2022 -25/05/2029	400,000	-	-	-	400,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	300,000	-	-	-	300,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	300,000	-	-	-	300,000

Other Information 其他資料

Grantee 承授人	Position 職位	Date of grant 授出日期 (dd/mm/yyyy) (日/月/年)	Exercise price 每股行使價 (HK\$) (港元)	Exercise period 行使期 (dd/mm/yyyy) (日/月/年)	As at 1 July 2023 於2023年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Forfeited/ Lapsed during the period 期內 沒收/失效	As at 31 December 2023 於2023年 12月31日
Dr. Lee Kar Chung, Felix 李家聰博士	Non-executive Director 非執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	1,500,000	-	-	(1,500,000)	-
		26/05/2021	0.772	26/05/2022 -25/05/2029	400,000	-	-	-	400,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	300,000	-	-	-	300,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	300,000	-	-	-	300,000
Mr. Lee Luen Wai, John <i>BBS JP</i> 李聯偉先生 (榮譽勳章, 太平紳士)	Independent Non-executive Director 獨立非執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	300,000	-	-	(300,000)	-
Dr. Li Kwok Tung, Donald <i>SBS JP</i> 李國棟醫生 (榮譽勳章, 太平紳士)	Independent Non-executive Director 獨立非執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	300,000	-	-	(300,000)	-
Mr. Yeung Wing Sun, Mike ^(Note 1) 楊榮燊先生 (附註1)	Independent Non-executive Director 獨立非執行董事	06/11/2018	2.06	30/06/2019 -05/11/2023	200,000	-	-	(200,000)	-
				Sub-total 小計	16,600,000	-	-	(10,600,000)	6,000,000

Note:

1. Mr. Yeung Wing Sun, Mike retired as an independent non-executive Director on 24 November 2023.

附註：

1. 楊榮燊先生於2023年11月24日退任獨立非執行董事。

Other Information

其他資料

Grantee 承授人	Position 職位	Date of grant 授出日期 (dd/mm/yyyy) (日/月/年)	Exercise price 每股行使價 (HK\$) (港元)	Exercise period 行使期 (dd/mm/yyyy) (日/月/年)	As at 1 July 2023 於2023年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Forfeited/ Lapsed during the period 期內 沒收/失效	As at 31 December 2023 於2023年 12月31日
Employees									
僱員									
In aggregate									
合計									
		26/05/2021	0.772	26/05/2022 -25/05/2029	2,656,000	-	-	-	2,656,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	1,992,000	-	-	-	1,992,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	1,992,000	-	-	-	1,992,000
		06/11/2018	2.06	30/06/2019 -05/11/2023	1,000,000	-	-	(1,000,000)	-
		05/05/2019	1.56	04/05/2020 -03/05/2025	250,000	-	-	-	250,000
		05/05/2019	1.56	04/05/2021 -03/05/2025	500,000	-	-	-	500,000
		05/05/2019	1.56	04/05/2022 -03/05/2025	750,000	-	-	-	750,000
				Sub-total 小計	9,140,000	-	-	(1,000,000)	8,140,000
				Total 總計	25,740,000	-	-	(11,600,000)	14,140,000

As at 31 December 2023, none of options granted under the Post-IPO Share Option Scheme during the six months ended 31 December 2023.

於2023年12月31日，概無根據首次公開發售後購股權計劃於截至2023年12月31日止六個月授出購股權。

(B) 2023 Share Option Scheme

The Company adopted the 2023 Share Option Scheme on 24 November 2023. The purpose of the 2023 Share Option Schemes is to replace the Post-IPO Share Option Scheme and to enable the Company to grant Options to the selected Eligible Persons as incentives or rewards for their contribution or potential contribution to the development and long-term growth of the Group to assist the Group in its recruitment and retention of high calibre professionals, executives and employees who are instrumental to the growth and development of the Group.

The total number of Shares which may be issued upon exercise of all options to be granted under the 2023 Share Option Scheme and any options or awards granted under any other scheme(s) of the Company involving issue of new Shares must not in aggregate exceed 10% of the Shares of the Company in issue as at its adoption date (the "Scheme Mandate Limit").

(B) 2023年購股權計劃

本公司於2023年11月24日採納2023年購股權計劃。2023年購股權計劃旨在取代首次公開發售後購股權計劃，並使本公司能夠向獲選合資格人士授出購股權，作為其對本集團發展及長期增長的貢獻或潛在貢獻的獎勵或回報，以協助本集團招聘及挽留在本集團增長及發展方面發揮重要作用的高質素專業人士、行政人員及僱員。

根據2023年購股權計劃將予授出的所有購股權以及根據本公司任何其他涉及發行新股份的計劃已授出的任何購股權或獎勵獲行使時可發行的股份總數，合共不得超過本公司於計劃採納日期已發行股份數目的10%（「計劃授權限額」）。

Subject to the above, within the Scheme Mandate Limit, the total number of Shares which may be issued upon exercise of all options to be granted to service providers under the 2023 Share Option Scheme and any options or awards granted under any other scheme(s) of the Company involving issue of new Shares shall not in aggregate exceed 2% of the Shares in issue as at its adoption date (the “Service Provider Sublimit”).

The Company has not granted any share options under the 2023 Share Option Scheme since its adoption.

The number of options available for grant under the 2023 Share Option Scheme of the Company under the Scheme Mandate Limit at both 24 November 2023 (the date of adoption) and 31 December 2023 were 81,095,524 respectively.

The number of options available for grant under the 2023 Share Option Scheme of the Company under the Service Provider Sublimit at both 24 November 2023 (the date of adoption) and 31 December 2023 were 16,219,104 respectively.

SHARE AWARD SCHEME

The Share Award Scheme of the Company was adopted on 30 June 2016 which is valid and effective for a term of ten years from its adoption date, subject to any early termination thereof as determined by the Board. Pursuant to the rules of the Share Award Scheme, the Share Award Scheme may be amended by a resolution of the Board. Given that the Share Award Scheme, involves purchasing and granting of existing Shares and not involve issue of new shares, the amendments to the Share Award Scheme did not be subject to shareholders’ approval pursuant to Chapter 17 of the Listing Rules.

The Board resolved to amend the following key terms of the Share Award Scheme which was effected from 24 November 2023 (the “Amendment Date”):

(a) Duration of the Share Award Scheme

The Share Award Scheme shall be valid and effective for a further term of 10 years commencing on the Amendment Date.

(b) Eligible Persons for the Share Award Scheme

The following classes of persons (other than Excluded Person) are eligible for being selected for participation in the Share Award Scheme:

(i) director(s) and employee(s) of any member of the Group;

受上文所限，於計劃授權限額內，根據2023年購股權計劃將向服務提供者予以授出的所有購股權以及根據本公司任何其他涉及發行新股份的計劃已授出的任何購股權或獎勵獲行使時可發行的股份總數，合共不得超過於計劃採納日期已發行股份數目的2%（「服務提供者分項限額」）。

本公司自採納2023年購股權計劃起概無據此授出任何購股權。

於2023年11月24日（採納日期）及2023年12月31日，本公司根據計劃授權限額於2023年購股權計劃項下可授出的購股權數目為81,095,524份。

於2023年11月24日（採納日期）及2023年12月31日，本公司根據服務提供者分項限額於2023年購股權計劃項下可授出的購股權數目為16,219,104份。

股份獎勵計劃

本公司於2016年6月30日採納股份獎勵計劃，自採納日期起計十年內有效及生效，惟董事會可決定提前終止該計劃。根據股份獎勵計劃之規則，董事會可通過決議案修訂股份獎勵計劃。鑑於股份獎勵計劃涉及購買及授予現有股份，且並不涉及發行新股份，故根據上市規則第十七章，股份獎勵計劃之修訂毋須經過股東批准。

董事會議決修訂股份獎勵計劃的以下關鍵條款，自2023年11月24日（「修訂日期」）起生效：

(a) 股份獎勵計劃之期限

股份獎勵計劃自修訂日期起計10年內有效及生效。

(b) 股份獎勵計劃合資格人士

以下類別的人士（不包括除外人士）有資格獲選參與股份獎勵計劃：

(i) 本集團任何成員公司的董事及僱員；

Other Information

其他資料

(ii) director(s) and employee(s) of any member of the related entity; and

(iii) service provider(s).

(c) Scheme Limit

The Board shall not make any further award of awarded Shares which will result in the aggregate number of the Shares awarded by the Board under the Share Award Scheme exceeding ten per cent (10%) of the Shares of the Company in issue as at the Amendment Date.

The maximum number of Shares which may be awarded to a selected participant under the Share Award Scheme in the 12-month period up to and including the date of such grant shall not in aggregate exceed one per cent (1%) of the issued share capital of the Company.

(d) Voting Rights

The trustee shall not exercise the voting rights in respect of any Shares held under the trust constituted by the trust deed including but not limited to the awarded Shares.

A selected participant under the Share Award Scheme shall be entitled to receive the awarded Shares vested in him/her in accordance with the vesting schedule (if any) and subject to the selected participant having satisfied all vesting conditions (if any) as specified in the Share Award Scheme or the grant notice.

No share awards have been granted, vested, cancelled or lapsed under the Share Award Scheme during the six months ended 31 December 2023.

At the beginning and the end of the six months ended 31 December 2023, there was no outstanding share award under the Share Award Scheme.

The total number of Shares available for being awarded under the Share Award Scheme is 81,095,524 Shares, which represents approximately 10% of the issued Shares as at the date of this interim report.

306,000 Shares have been purchased under the Share Award Scheme during the six months ended 31 December 2023. The total amount paid to acquire the Shares during the six months ended 31 December 2023 was HK\$210,245. As at 31 December 2023, 11,798,863 Shares were held by the trustee of the Share Award Scheme for the benefit of the eligible participants for the purpose of the Share Award Scheme.

(ii) 任何關聯實體成員公司的董事及僱員；及

(iii) 服務提供者。

(c) 計劃限額

倘董事會根據股份獎勵計劃授出的股份總數超過於修訂日期本公司已發行股份的百分之十(10%)，則董事會不得進一步授出任何獎勵股份。

於截至授出日期(包括該日)止12個月期間內根據股份獎勵計劃可授予一名獲選參與者的股份最高數目合共不得超過本公司已發行股本的百分之一(1%)。

(d) 投票權

受託人不得就由信託契據構成的信託項下所持有的任何股份(包括但不限於獎勵股份)行使投票權。

根據股份獎勵計劃，獲選參與者有權根據歸屬時間表(如有)領取歸屬於該獲選參與者的獎勵股份，惟獲選參與者須已滿足股份獎勵計劃或授出通知中規定的所有歸屬條件(如有)。

於截至2023年12月31日止六個月內並無於股份獎勵計劃下已授出、歸屬、註銷或失效的股份獎勵。

於截至2023年12月31日止六個月期初及期末，股份獎勵計劃項下概無尚未行使的股份獎勵。

股份獎勵計劃項下可供獎勵的股份總數為81,095,524股股份，相當於本中期報告日期已發行股份約10%。

於截至2023年12月31日止六個月內已根據股份獎勵計劃購買306,000股股份。於截至2023年12月31日止六個月內就收購股份所支付的款項總額為210,245港元。於2023年12月31日，11,798,863股股份乃由股份獎勵計劃之受託人為計劃合資格參與者之福利而持有。

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 31 December 2023, so far as was known to the Directors of the Company, the following persons/entities (other than the Directors or Chief Executive of the Company) had, or were deemed to have, interests or short positions in the Shares or underlying shares of the Company which would fall to be disclosed to the Company and the Hong Kong Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO:

主要股東於本公司股份及相關股份的權益及淡倉

於2023年12月31日，據本公司董事所知，以下人士／實體（董事或本公司最高行政人員除外）於本公司之股份或相關股份中擁有或被視為擁有以下權益或淡倉而須根據證券及期貨條例第XV部第2及3分部條文須向本公司及香港聯交所披露，或記錄於本公司須根據證券及期貨條例第336條存置之登記名冊內：

Name of substantial shareholder	Long/short position	Capacity	Number of Shares/ underlying shares	Notes	Approximate percentage of shareholding (Note 4) 概約持股比例 (附註4) (%)
主要股東姓名／名稱	好倉／淡倉	身份	股份／相關股份數目	附註	
East Majestic Group Limited	Long position 好倉	Beneficial owner 實益擁有人	223,740,989	1	27.58
EM Team Limited	Long position 好倉	Beneficial owner 實益擁有人	49,480,000	1	6.10
Cheng Yu Tung Family (Holdings II) Limited	Long position 好倉	Interest held by its controlled corporations 權益由其控制法團持有	123,764,027	2	15.26
Cheng Yu Tung Family (Holdings) Limited	Long position 好倉	Interest held by its controlled corporations 權益由其控制法團持有	123,764,027	2	15.26
Chow Tai Fook Capital Limited	Long position 好倉	Interest held by its controlled corporation 權益由其控制法團持有	123,764,027	2	15.26
Chow Tai Fook (Holding) Limited 周大福(控股)有限公司	Long position 好倉	Interest held by its controlled corporations 權益由其控制法團持有	123,764,027	2	15.26
Chow Tai Fook Enterprises Limited 周大福企業有限公司	Long position 好倉	Interest held by its controlled corporation 權益由其控制法團持有	123,764,027	2	15.26
The GBA Healthcare Holdings Limited	Long position 好倉	Beneficial owner 實益擁有人	123,764,027	2	15.26
China Resources Company Limited 中國華潤有限公司	Long position 好倉	Interest held by its controlled corporations 權益由其控制法團持有	91,803,000	3	11.32
CR Medical 華潤醫療	Long position 好倉	Interest held by its controlled corporations 權益由其控制法團持有	91,803,000	3	11.32

Other Information

其他資料

Notes:

1. Dr. Sun Yiu Kwong was deemed to be interested in the 223,740,989 Shares held by East Majestic Group Limited, being his controlled corporation, and was also deemed to be interested in the 49,480,000 Shares held by EM Team Limited, also being his controlled corporation. Dr. Sun's interests in Shares are disclosed in this interim report in the section headed "Directors' and Chief Executive interests and Short Positions in Shares, Underlying Shares and Debentures".
2. The GBA Healthcare Holdings Limited was wholly owned by Chow Tai Fook Enterprises Limited ("CTFE"), which was wholly owned by Chow Tai Fook (Holding) Limited ("CTFH"). So far as the Company is aware, CTFH was held as to 81.03% by Chow Tai Fook Capital Limited ("CTFC"), which was in turn held as to 48.98% by Cheng Yu Tung Family (Holdings) Limited ("CYTF") and as to 46.65% by Cheng Yu Tung Family (Holdings II) Limited ("CYTFII"). By virtue of the SFO, CTFE, CTFH, CTFC, CYTF and CYTFII were deemed to be interested in the same parcel of Shares in which The GBA Healthcare Holdings Limited was interested.
3. Pinyu Limited was the beneficial owner of the Shares. Pinyu Limited was wholly owned by Unison Champ Premium Limited, which was wholly owned by CR Medical. CR Medical was held as to 35.76% by CRH (Medical) Limited. CRH (Medical) Limited was wholly owned by China Resources Healthcare Group Limited, which was wholly owned by CRH (Healthcare) Limited. CRH (Healthcare) Limited was wholly owned by China Resources (Holdings) Company Limited, which was wholly owned by CRC Bluesky Limited. CRC Bluesky Limited was wholly owned by China Resources Inc., which was wholly owned by China Resources Company Limited. Commotra Company Limited held 0.82% of CR Medical. Commotra Company Limited is wholly owned by China Resources (Holdings) Company Limited. By virtue of the SFO, Unison Champ Premium Limited, CR Medical, CRH (Medical) Limited, China Resources Healthcare Group Limited, CRH (Healthcare) Limited, China Resources Inc., China Resources (Holdings) Company Limited, CRC Bluesky Limited and China Resources Company Limited were deemed to be interested in the same parcel of Shares in which Pinyu Limited was interested.
4. These percentages are calculated on the basis of 810,955,244 issued Shares as at 31 December 2023.

Other than as disclosed above, as at 31 December 2023, the Directors have not been notified by any person (other than the Directors or Chief Executive of the Company) who had interests or short positions in the Shares or underlying shares of the Company as recorded in the register required to be kept pursuant to Section 336 of the SFO.

附註：

1. 孫耀江醫生被視為為彼控制之法團East Majestic Group Limited持有的223,740,989股股份中擁有權益。孫醫生亦被視為為同樣由彼控制之法團EM Team Limited持有的49,480,000股股份中擁有權益。孫醫生於股份之權益已於本中期報告「董事及最高行政人員於股份、相關股份及債權證的權益及淡倉」一節披露。
2. The GBA Healthcare Holdings Limited由周大福企業有限公司(「周大福企業」)全資擁有，而周大福企業由周大福(控股)有限公司(「CTFH」)全資擁有。就本公司所知，CTFH由Chow Tai Fook Capital Limited(「CTFC」)持有81.03%的股權，而CTFC分別由Cheng Yu Tung Family (Holdings) Limited(「CYTF」)及Cheng Yu Tung Family (Holdings II) Limited(「CYTFII」)持有48.98%及46.65%的股權。根據證券及期貨條例，周大福企業、CTFH、CTFC、CYTF及CYTFII被視為為The GBA Healthcare Holdings Limited擁有權益的同一批股份中擁有權益。
3. 品裕有限公司為股份之實益擁有人。品裕有限公司由Unison Champ Premium Limited全資擁有，而Unison Champ Premium Limited由華潤醫療全資擁有。華潤醫療由華潤集團(醫療)有限公司擁有35.76%。華潤集團(醫療)有限公司由華潤健康集團有限公司全資擁有，而華潤健康集團有限公司由華潤集團(健康)有限公司全資擁有。華潤集團(健康)有限公司由華潤(集團)有限公司全資擁有，而華潤(集團)有限公司由CRC Bluesky Limited全資擁有。CRC Bluesky Limited由華潤股份有限公司全資擁有，而華潤股份有限公司由中國華潤有限公司全資擁有。合貿有限公司持有CR Medical Commotra Company Limited的0.82%而CR Medical Commotra Company Limited由華潤(集團)有限公司全資擁有。根據證券及期貨條例，Unison Champ Premium Limited、華潤醫療、華潤集團(醫療)有限公司、華潤健康集團有限公司、華潤集團(健康)有限公司、華潤股份有限公司、華潤(集團)有限公司、CRC Bluesky Limited及中國華潤有限公司被視為為品裕有限公司擁有權益的同一批股份中擁有權益。
4. 該等百分比乃按於2023年12月31日的810,955,244股已發行股份計算。

除上文披露外，於2023年12月31日，董事並無知悉任何人士(董事或本公司最高行政人員除外)於本公司股份或相關股份中擁有根據證券及期貨條例第336條須存置的登記名冊所記錄的權益或淡倉。

INTERIM DIVIDEND

The Board declared an interim dividend of HK1.30 cent (the corresponding period in 2022: HK1.70 cent) per Share for the six months ended 31 December 2023.

The interim dividend will be payable to the shareholders of the Company whose names appear on the register of members of the Company on Friday, 22 March 2024. It is expected that the interim dividend will be paid on or about Friday, 19 April 2024.

CLOSURE OF REGISTER OF MEMBERS

Book close dates : Wednesday, 20 March 2024 to
(both days inclusive) Friday, 22 March 2024

Latest time to lodge transfer : 4:30 p.m. on Tuesday,
with share registrar 19 March 2024

Address of share registrar : Hong Kong Branch Share Registrar
Tricor Investor Services Limited
17/F, Far East Finance Centre,
16 Harcourt Road,
Hong Kong

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

During the six months ended 31 December 2023, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities.

SUFFICIENCY OF THE PUBLIC FLOAT

Based on the information publicly available to the Company and to the best knowledge, information and belief of the Directors, the Directors confirm that the Company had maintained a sufficient public float as required under the Listing Rules during the six months ended 31 December 2023.

On behalf of the Board
Dr. Sun Yiu Kwong
Chairman
Hong Kong, 28 February 2024

中期股息

董事會宣派截至2023年12月31日止六個月的中期股息每股1.30港仙(2022年同期:1.70港仙)。

中期股息將派付予於2024年3月22日(星期五)名列本公司股東名冊上之本公司股東。預期中期股息將於2024年4月19日(星期五)或前後派付。

暫停辦理股份過戶手續

暫停辦理股份過戶 : 2024年3月20日(星期三)至
登記日期(首尾 2024年3月22日(星期五)
兩天包括在內)

股份過戶登記截止 : 2024年3月19日(星期二),
辦理股份過戶 下午四時三十分

股份過戶登記地點 : 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

購買、出售或贖回本公司上市證券

於截至2023年12月31日止六個月,本公司及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。

足夠公眾持股量

就本公司所得之公開資料所示,並據董事所深知、所悉及所信,董事確認截至2023年12月31日止六個月本公司已維持上市規則所規定之充足公眾持股量。

代表董事會
孫耀江醫生
主席
香港, 2024年2月28日

Condensed Consolidated Statement of Profit or Loss

簡明綜合損益表

Six months ended 31 December 2023
截至2023年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月		
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	
	Notes 附註			
REVENUE	收入	5	375,845	365,102
Other income and gains	其他收入及收益	5	8,644	8,873
Professional services expenses	專業服務費用		(137,184)	(122,988)
Employee benefit expense	員工福利開支		(100,597)	(90,202)
Property rental and related expenses	物業租金及相關開支		(8,694)	(6,479)
Cost of inventories consumed	已耗存貨成本		(28,618)	(19,960)
Depreciation and amortisation	折舊及攤銷		(57,118)	(49,893)
Other expenses, net	其他支出淨額		(30,777)	(29,379)
Finance cost	融資成本		(3,623)	(2,966)
Share of (losses)/profits of:	分佔(虧損)/利潤：			
Joint ventures	合資公司		(327)	(198)
Associates	聯營公司		136	(1,990)
PROFIT BEFORE TAX	除稅前利潤	6	17,687	49,920
Income tax expense	所得稅費用	7	(4,478)	(7,631)
PROFIT FOR THE PERIOD	期內利潤		13,209	42,289
Attributable to:	以下各方應佔：			
Owners of the Company	本公司擁有人		15,668	42,469
Non-controlling interests	非控股權益		(2,459)	(180)
			13,209	42,289
EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY	本公司普通權益持有人應佔每股盈利	9		
Basic and diluted	基本及攤薄		HK1.96 cents港仙	HK5.43 cents港仙

Condensed Consolidated Statement of Comprehensive Income

簡明綜合全面收入表

Six months ended 31 December 2023
截至2023年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
PROFIT FOR THE PERIOD	期內利潤	13,209	42,289
OTHER COMPREHENSIVE (LOSS)/INCOME	其他全面(虧損)/收入		
Other comprehensive income that may be reclassified to profit or loss in subsequent periods:	於其後期間可能重新分類至損益的其他全面收入：		
Exchange differences on translation of foreign operations	折算海外業務的匯兌差額	806	311
Net other comprehensive income that may be reclassified to profit or loss in subsequent periods	於其後期間可能重新分類至損益的其他全面收入淨額	806	311
Other comprehensive (loss)/income that will not be reclassified to profit or loss in subsequent periods:	於其後期間不會重新分類至損益的其他全面(虧損)/收入：		
Changes in fair value of equity investments designated at fair value through other comprehensive income	指定為按公允價值計入其他全面收入之股本投資的公允價值變動	(11,670)	6,812
OTHER COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD, NET OF TAX	期內其他全面(虧損)/收入，扣除稅項	(10,864)	7,123
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	期內全面收入總額	2,345	49,412
Attributable to:	以下各方應佔：		
– Owners of the Company	– 本公司擁有人	4,804	49,592
– Non-controlling interests	– 非控股權益	(2,459)	(180)
		2,345	49,412

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

31 December 2023
2023年12月31日

			31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
NON-CURRENT ASSETS	非流動資產			
Property, plant and equipment	物業、廠房及設備	10	194,319	205,543
Right-of-use assets	使用權資產		119,432	107,932
Goodwill	商譽	11	164,768	164,768
Other intangible assets	其他無形資產		47,287	48,200
Investments in joint ventures	於合資公司的投資		7,695	8,022
Investments in associates	於聯營公司的投資		3,547	16,719
Investments at fair value through other comprehensive income	按公允價值計入其他全面收入的投資	13	37,640	36,844
Finance lease receivables	應收融資租賃		2,900	3,904
Deferred tax assets	遞延稅項資產		12,877	9,168
Deposits	保證金	15	34,391	24,630
Total non-current assets	非流動資產總額		624,856	625,730
CURRENT ASSETS	流動資產			
Inventories	存貨		14,008	12,372
Trade receivables	貿易應收款項	14	116,269	121,095
Prepayments, other receivables and other assets	預付款項、其他應收款項及其他資產	15	35,263	32,814
Finance lease receivables	應收融資租賃		1,991	1,954
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產		30,062	29,447
Financial assets at amortised cost	按攤銷成本計量的金融資產	12	-	-
Amounts due from associates	應收聯營公司款項		5,455	3,391
Amount due from joint ventures	應收合資公司款項		-	50
Amounts due from related companies	應收關聯公司款項		1,360	1,335
Tax recoverable	可收回稅項		2,217	2,571
Cash, bank balances and deposits	現金、銀行結餘及存款	16	317,237	290,495
Total current assets	流動資產總額		523,862	495,524

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

31 December 2023
2023年12月31日

			31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
CURRENT LIABILITIES	流動負債			
Trade payables	貿易應付款項	17	91,528	64,061
Other payables and accruals	其他應付款項及應計費用	18	87,606	71,941
Loans from non-controlling shareholders of subsidiaries	來自附屬公司非控股股東的貸款		53,437	48,800
Amounts due to associates	應付聯營公司款項		43	1,131
Amounts due to joint ventures	應付合資公司款項		1,277	-
Amounts due to related companies	應付關聯公司款項		2,170	2,122
Provision	撥備		6,878	5,593
Lease liabilities	租賃負債		61,204	58,483
Tax payable	應付稅項		13,362	18,980
Total current liabilities	流動負債總額		317,505	271,111
NET CURRENT ASSETS	流動資產淨額		206,357	224,413
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		831,213	850,143
NON-CURRENT LIABILITIES	非流動負債			
Lease liabilities	租賃負債		73,631	64,932
Deferred tax liabilities	遞延稅項負債		8,930	9,183
Provision	撥備		4,910	6,309
Total non-current liabilities	非流動負債總額		87,471	80,424
NET ASSETS	資產淨額		743,742	769,719
EQUITY	權益			
Equity attributable to owners of the Company	本公司擁有人應佔權益			
Issued capital	已發行股本	19	811	811
Reserves	儲備		720,218	739,736
			721,029	740,547
Non-controlling interests	非控股權益		22,713	29,172
TOTAL EQUITY	權益總額		743,742	769,719

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

Six months ended 31 December 2023
截至2023年12月31日止六個月

		Attributable to owners of the Company 本公司擁有人應佔											
		Issued capital	Share premium account	Capital contribution reserve	Shares held for the share award scheme	Share-based payment reserve	Fair value reserve	Legal reserve	Exchange fluctuation reserve	Retained profits	Total	Non-controlling interests	Total equity
		已發行股本	股份溢價賬	出資儲備	持有的股份	以股份為基礎支付的儲備	公允價值儲備	法定儲備	匯兌波動儲備	留存利潤	合計	非控股權益	權益總額
Notes		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
附註		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
	At 30 June 2022 (audited)	793	422,505*	37,294*	(14,564)*	23,375*	(6,830)*	2,540*	(3,972)*	237,520*	698,653	38,652	737,305
	於2022年6月30日(經審核)												
	Profit for the period	-	-	-	-	-	-	-	-	42,469	42,469	(180)	42,289
	Other comprehensive income/(loss) for the period:												
	期內其他全面收入/(虧損):												
	Changes in fair value of equity investments at fair value through other comprehensive income	-	-	-	-	-	6,812	-	-	-	6,812	-	6,812
	按公允價值計入其他全面收入之股本投資的公允價值變動												
	Exchange differences on translation of foreign operations	-	-	-	-	-	-	-	311	-	311	-	311
	折算海外業務的匯兌差額												
	Total comprehensive income/(loss) for the period	-	-	-	-	-	6,812	-	311	42,469	49,592	(180)	49,412
	期內全面收入/(虧損)總額												
	Dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	-	-	(2,025)	(2,025)
	已付非控股權益的股息												
	Purchases of shares for the share award scheme	-	-	-	(1,039)	-	-	-	-	-	(1,039)	-	(1,039)
	就股份獎勵計劃購買的股份												
	Equity-settled share based payment arrangements	-	-	-	1,580	(7,787)	-	-	-	8,110	1,903	-	1,903
	以權益結算以股份為基礎的付款安排												
	2022 Final dividend	-	-	-	-	-	-	-	-	(23,780)	(23,780)	-	(23,780)
	2022年末期股息												
	Transfer to legal reserve	-	-	-	-	-	-	265	-	(265)	-	-	-
	轉撥至法定儲備												
	At 31 December 2022 (unaudited)	793	422,505*	37,294*	(14,023)*	15,588*	(26)*	2,805*	(3,661)*	264,054*	725,329	36,447	761,776
	於2022年12月31日(未經審核)												
	At 30 June 2023 (audited)	811	436,751*	37,294*	(15,820)*	16,170*	(1,027)*	2,831*	(5,409)*	268,946*	740,547	29,172	769,719
	於2023年6月30日(經審核)												
	Profit for the period	-	-	-	-	-	-	-	-	15,668	15,668	(2,459)	13,209
	Other comprehensive income/(loss) for the period:												
	期內其他全面收入/(虧損):												
	Changes in fair value of equity investments at fair value through other comprehensive income	-	-	-	-	-	(11,670)	-	-	-	(11,670)	-	(11,670)
	按公允價值計入其他全面收入之股本投資的公允價值變動												
	Exchange differences on translation of foreign operations	-	-	-	-	-	-	-	806	-	806	-	806
	折算海外業務的匯兌差額												
	Total comprehensive income/(loss) for the period	-	-	-	-	-	(11,670)	-	806	15,668	4,804	(2,459)	2,345
	期內全面收入/(虧損)總額												
	Dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	-	-	(4,000)	(4,000)
	已付非控股權益的股息												
	Purchases of shares for the share award scheme	-	-	-	(211)	-	-	-	-	-	(211)	-	(211)
	就股份獎勵計劃購買的股份												
	Equity-settled share based payment arrangements	-	-	-	-	(8,219)	-	-	-	8,437	218	-	218
	以權益結算以股份為基礎的付款安排												
	2023 Final dividend	-	-	-	-	-	-	-	-	(24,329)	(24,329)	-	(24,329)
	2023年末期股息												
	Transfer to legal reserve	-	-	-	-	-	-	63	-	(63)	-	-	-
	轉撥至法定儲備												
	At 31 December 2023 (unaudited)	811	436,751*	37,294*	(16,031)*	7,951*	(12,697)*	2,894*	(4,603)*	268,659*	721,029	22,713	743,742
	於2023年12月31日(未經審核)												

* These reserve accounts comprise the consolidated reserves of HK\$720,218,000 (30 June 2023: HK\$739,736,000) in the condensed consolidated statement of financial position.

* 該等儲備賬包括於簡明綜合財務狀況表內之綜合儲備720,218,000港元(2023年6月30日: 739,736,000港元)。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

Six months ended 31 December 2023
截至2023年12月31日止六個月

Six months ended 31 December

截至12月31日止六個月

2023 2022

2023年 2022年

Notes HK\$'000 HK\$'000

附註 千港元 千港元

(Unaudited) (Unaudited)

(未經審核) (未經審核)

CASH FLOWS FROM OPERATING ACTIVITIES		經營活動的現金流量	
Profit before tax	除稅前利潤	17,687	49,920
Total non-cash adjustments	非現金調整總額	55,034	50,070
Total working capital adjustments	營運資金調整總額	23,497	16,640
Cash generated from operations	經營業務產生的現金	96,218	116,630
Interest received	已收利息	2,775	579
Hong Kong profits tax paid	已付香港利得稅	(13,703)	(24,906)
Net cash flows from operating activities	經營活動產生的現金流量淨額	85,290	92,303
CASH FLOWS FROM INVESTING ACTIVITIES		投資活動的現金流量	
Decrease in bank deposits with original maturities of more than 3 months	原到期日超過3個月的銀行存款減少	6,862	-
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	(9,205)	(9,135)
Prepayments for purchase of property, plant and equipment	購買物業、廠房及設備的預付款項	(11,100)	(18,889)
Proceeds from redemption of financial assets at amortised cost	贖回按攤銷成本計量的金融資產所得款項	-	12,480
Dividend received from investments at fair value through other comprehensive income	來自按公允價值計入其他全面收入的投資之股息	2,661	5,106
Other investing activities	其他投資活動	721	2,407
Net cash used in investing activities	投資活動使用的現金淨額	(10,061)	(8,031)

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

Six months ended 31 December 2023

截至2023年12月31日止六個月

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
Notes		HK\$'000	HK\$'000
附註		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動的現金流量		
Principal portion of lease payments	租賃付款的本金部分	(39,485)	(29,947)
Loans from non-controlling shareholders of subsidiaries	來自附屬公司非控股股東的貸款	3,074	-
Dividend paid to non-controlling interests	已付非控股權益股息	(4,000)	(2,025)
Other financing activities	其他融資活動	(2,214)	(4,005)
Net cash flows used in financing activities	融資活動使用的現金流量淨額	(42,625)	(35,977)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加淨額	32,604	48,295
Effect of foreign exchange rate changes, net	外匯匯率變動之影響淨額	997	487
Cash and cash equivalents at beginning of period	期初現金及現金等價物	236,336	235,727
CASH AND CASH EQUIVALENTS AT END OF PERIOD	期末現金及現金等價物	269,937	284,509

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

1. CORPORATE AND GROUP INFORMATION

UMP Healthcare Holdings Limited is a limited liability company incorporated in the Cayman Islands. The principal place of business of the Company is located at 27/F., Wing On House, 71 Des Voeux Road Central, Hong Kong.

During the period, the Group was principally engaged in the provision of healthcare services which include:

- corporate healthcare solution services;
- medical and dental services;
- medical imaging and laboratory services;
- other auxiliary medical services; and
- healthcare management services.

The shares of the Company were listed on the Main Board of the Hong Kong Stock Exchange on 27 November 2015 (the "Listing").

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial statements of the Group for the six months ended 31 December 2023 have been prepared in accordance with the Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). They have been prepared under the historical cost convention, except for equity investments, debt investments and a contingent consideration receivable which have been measured at fair value. The unaudited condensed consolidated financial statements are presented in Hong Kong dollars and all values are rounded to the nearest thousand except when otherwise indicated.

The unaudited condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 30 June 2023.

1. 公司及集團資料

聯合醫務集團有限公司為在開曼群島註冊成立的有限責任公司。本公司主要營業地點為香港德輔道中71號永安集團大廈27樓。

於本期間，本集團的主要業務為提供醫療保健服務，包括：

- 企業醫療保健解決方案服務；
- 醫療及牙科服務；
- 醫學影像及化驗服務；
- 其他輔助醫療服務；及
- 醫療保健管理服務。

本公司股份於2015年11月27日在香港聯交所主板上市（「上市」）。

2. 編製基準

本集團截至2023年12月31日止六個月之未經審核簡明綜合財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」而編製。除以公允價值計量的股本投資、債務投資以及應收或有代價外，未經審核簡明綜合財務報表已根據歷史成本法編製。未經審核簡明綜合財務報表以港元呈列，且除另有指明者外，所有金額均四捨五入至最接近的千位數。

未經審核簡明綜合財務報表並不包括年度財務報表所需的所有資料及披露，並應與本集團截至2023年6月30日止年度之年度綜合財務報表一併閱讀。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the unaudited condensed consolidated financial statements of the Group for the six months ended 31 December 2023 are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 30 June 2023, except for the adoption of the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs"), which are effective for the Group's annual period beginning on 1 July 2023.

- HKFRS 17, *Insurance contracts*
- Amendments to HKAS 8, *Accounting policies, changes in accounting estimates and errors: Definition of accounting estimates*
- Amendments to HKAS 1, *Presentation of financial statements* and HKFRS Practice Statement 2, *Making materiality judgements: Disclosure of accounting policies*
- Amendments to HKAS 12, *Income taxes: Deferred tax related to assets and liabilities arising from a single transaction*
- Amendments to HKAS 12, *Income taxes: International tax reform – Pillar Two model rules*

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period. Impacts of the adoption of the new and amended HKFRSs are discussed below:

HKFRS 17, *Insurance contracts*

HKFRS 17 replaces HKFRS 4 Insurance Contracts and is effective for annual periods beginning on or after 1 January 2023, with early adoption permitted.

3. 會計政策及披露變動

編製本集團截至2023年12月31日止六個月之未經審核簡明綜合財務報表所採用的會計政策與編製本集團截至2023年6月30日止年度之年度綜合財務報表所採用者一致，惟採納以下於本集團於2023年7月1日開始之年度期間生效之新訂及經修訂香港財務報告準則（「香港財務報告準則」）除外。

- 香港財務報告準則第17號，*保險合約*
- 香港會計準則第8號之修訂，*會計政策、會計估計變動及錯誤：會計估計的定義*
- 香港會計準則第1號之修訂，*財務報表之呈列*；及香港財務報告準則實務聲明第2號，*作出重大性判斷：會計政策的披露*
- 香港會計準則第12號之修訂，*所得稅：源自單一項交易的資產及負債的相關遞延稅項*
- 香港會計準則第12號之修訂，*所得稅：國際稅務改革—第二支柱示範規則*

本集團並無採用任何於本會計期間尚未生效之新準則或詮釋。採納新訂及經修訂香港財務報告準則之影響論述如下：

香港財務報告準則第17號，*保險合約*

香港財務報告準則第17號取代香港財務報告準則第4號保險合約，並於2023年1月1日或之後開始之年度期間生效，並可提早採納。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Continued)

HKFRS 17, *Insurance contracts* (Continued)

HKFRS 17 establishes principles for the recognition, measurement, presentation and disclosure of insurance and reinsurance contracts. Under certain fixed-fee service contracts, the Group accepts significant insurance risk by agreeing to compensate the customer if a specified uncertain future event adversely affects the customer. Some of these contracts could be insurance contracts within the scope of HKFRS 17. Where the Group mitigates the risk by using other contracts to transfer part of the risk to insurance companies, those other contracts would be reinsurance contracts within the scope of HKFRS 17.

The premium allocation approach is an optional measurement model in HKFRS 17 that is available for insurance and reinsurance contracts that meet the eligibility criteria. As the coverage period of each of the Group's insurance and reinsurance contracts would be one year or less, they are expected to meet the eligibility criteria and be measured using the premium allocation approach.

HKFRS 17 may change how balances of insurance and reinsurance contracts and the related income and expenses are presented and disclosed in the Group's consolidated financial statements. However, the Group expects that the premium allocation approach would result in similar measurements of contract balances as under the Group's current accounting policies. Therefore, the adoption of HKFRS 17 is expected to have no material impact on the Group's total equity at 1 July 2023 and 1 July 2022.

Amendments to HKAS 8, *Accounting policies, changes in accounting estimates and errors: Definition of accounting estimates*

The amendments provide further guidance on the distinction between changes in accounting policies and changes in accounting estimates. The amendments do not have a material impact on these financial statements as the Group's approach in distinguishing changes in accounting policies and changes in accounting estimates is consistent with the amendments.

3. 會計政策及披露變動 (續)

香港財務報告準則第17號，*保險合約* (續)

香港財務報告準則第17號確立保險及再保險合約之確認、計量、呈列及披露原則。根據若干固定收費服務合約，倘某項特定不確定未來事件對客戶造成不利影響，本集團同意向該客戶作出賠償，並由此承擔重大保險風險。其中部分合約可能屬於香港財務報告準則第17號範圍內之保險合約。倘本集團利用其他合約將部分風險轉移至保險公司以降低風險，則該等其他合約將屬於香港財務報告準則第17號範圍內之再保險合約。

保費分配法為香港財務報告準則第17號所述之一種可選計量模式，其適用於符合條件標準之保險及再保險合約。由於本集團每份保險及再保險合約之承保期將為一年或更短，該等合約預計將符合條件標準，並將採用保費分配法進行計量。

香港財務報告準則第17號可能會改變本集團綜合財務報表中保險及再保險合約結餘及相關收支之呈列及披露方式。然而，本集團預計按保費分配法將會得出與本集團現行會計政策下之合約結餘相若之計量。因此，採納香港財務報告準則第17號預期不會對本集團於2023年7月1日及2022年7月1日之權益總額造成重大影響。

香港會計準則第8號之修訂，*會計政策、會計估計變動及錯誤：會計估計的定義*

該等修訂就會計政策變動及會計估計變動的區別提供進一步指引。由於本集團區分會計政策變動及會計估計變動的方法與該等修訂一致，故該等修訂對此等財務報表並無重大影響。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Continued)

Amendments to HKAS 1, Presentation of financial statements and HKFRS Practice Statement 2, Making materiality judgements: Disclosure of accounting policies

The amendments require entities to disclose material accounting policy information and provide guidance on applying the concept of materiality to accounting policy disclosure. The Group has revisited the accounting policy information it has been disclosing and considered it is consistent with the amendments.

Amendments to HKAS 12, Income taxes: Deferred tax related to assets and liabilities arising from a single transaction

The amendments narrow the scope of the initial recognition exemption such that it does not apply to transactions that give rise to equal and offsetting temporary differences on initial recognition such as leases and decommissioning liabilities. The amendments do not have a material impact on these financial statements.

Amendments to HKAS 12, Income taxes: International tax reform – Pillar Two model rules

The amendments introduce a temporary mandatory exception from deferred tax accounting for the income tax arising from tax laws enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development (“OECD”) (income tax arising from such tax laws is hereafter referred to as “Pillar Two income taxes”), including tax laws that implement qualified domestic minimum top-up taxes described in those rules. The amendments do not have a material impact on these financial statements.

3. 會計政策及披露變動 (續)

香港會計準則第1號之修訂，財務報表之呈列；及香港財務報告準則實務聲明第2號，作出重大性判斷：會計政策的披露

該等修訂規定實體披露重大會計政策資料，以及就披露會計政策時應用重大性概念提供指引。本集團已重新審閱其一直披露之會計政策資料，並認為其與該等修訂一致。

香港會計準則第12號之修訂，所得稅：源自單一項交易的資產及負債的相關遞延稅項

該等修訂收窄初始確認豁免的範圍，使其不適用於初始確認時產生金額相同且互相抵銷的暫時差異（例如租賃及退役負債）的交易。該等修訂對此等財務報表並無重大影響。

香港會計準則第12號之修訂，所得稅：國際稅務改革—第二支柱示範規則

該等修訂引入遞延稅項會計法臨時強制性例外情況，適用於為實施經濟合作與發展組織（「經合組織」）發佈的第二支柱示範規則而制定或實質制定的稅務法例所產生的所得稅（下文統稱由此等稅務法例產生的所得稅為「第二支柱所得稅」），有關法例包括實施在該等規則內所述的合資格國內最低補足稅的稅務法例。該等修訂對此等財務報表並無重大影響。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

4. OPERATING SEGMENT INFORMATION

For management purposes, the Group is organised into business units based on their products and services and has three reportable operating segments as follows:

- (a) Hong Kong & Macau Corporate Healthcare Solution Services segment engages in the provision of corporate healthcare solutions to Contract Customers in Hong Kong and Macau;
- (b) Hong Kong & Macau Clinical Healthcare Services segment engages in the provision of medical and dental services, medical imaging and laboratory services, health check-up and other auxiliary services in Hong Kong and Macau; and
- (c) Mainland China Clinical Healthcare Services segment engages in the provision of health check-up service and selected outpatient services in Mainland China.

Management monitors the results of the Group's operating segments separately for the purpose of facilitating decision-making process of resources allocation and performance assessment. Segment performance is evaluated based on reportable segment profit/loss, which is a measurement of adjusted profit before tax. The adjusted profit before tax is measured consistently with the Group's profit before tax excluding interest income, other income and gains, and share of profits and losses of joint ventures and associates as well as head office and corporate expenses.

Inter-segment sales and transfers are transacted with reference to the selling prices used for sales made to third parties at the then prevailing market prices.

4. 經營分部資料

就管理而言，本集團基於其產品及服務組織業務單位運營，且有如下三個可呈報經營分部：

- (a) 香港及澳門企業醫療保健解決方案服務分部為位於香港及澳門的合約客戶提供企業醫療保健解決方案；
- (b) 香港及澳門臨床醫療保健服務分部包括於香港及澳門提供醫療及牙科服務、醫學影像及化驗服務、體檢及其他輔助服務；及
- (c) 中國內地臨床醫療保健服務分部為在中國內地提供體檢服務及選定門診服務。

管理層分別監控本集團各經營分部的業績，以便利資源分配及業績評估的決策流程。分部業績基於可呈報分部利潤／虧損評估，為經調整除稅前利潤的計量方法。經調整除稅前利潤按與本集團除稅前利潤一致的方式計量，當中不包括利息收入、其他收入及收益、分佔合資公司及聯營公司損益以及總辦事處及公司開支。

分部間銷售及轉讓乃參考按當時現行市價向第三方銷售的售價處理。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

4. OPERATING SEGMENT INFORMATION

(Continued)

(a) Revenue and results

4. 經營分部資料 (續)

(a) 收入及業績

		Hong Kong and Macau 香港及澳門		Mainland China 中國內地	
		Corporate Healthcare Solution Services 企業 醫療保健 解決方案服務 HK\$'000 千港元	Clinical Healthcare Services 臨床醫療 保健服務 HK\$'000 千港元	Clinical Healthcare Services 臨床醫療 保健服務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Six months ended 31 December 2023 (unaudited)	截至2023年12月31日止六個月 (未經審核)				
Segment revenue:	分部收入：				
External sales	外部銷售	127,979	228,569	19,297	375,845
Inter-segment sales	分部間銷售	868	70,858	–	71,726
		128,847	299,427	19,297	447,571
<i>Reconciliation:</i>	<i>調節：</i>				
Elimination of inter-segment sales	分部間銷售抵銷				(71,726)
Revenue	收入				375,845
Segment results	分部業績	16,054	4,811	6,285	27,150
<i>Reconciliation:</i>	<i>調節：</i>				
Interest income	利息收入				2,775
Other income and gains	其他收入及收益				4,288
Share of (losses)/profits of:	分佔(虧損)/利潤：				
Joint ventures	合資公司				(327)
Associates	聯營公司				136
Corporate and other unallocated expenses, net	公司及其他未分配開支淨額				(16,335)
Profit before tax	除稅前利潤				17,687
Income tax expense	所得稅費用				(4,478)
Profit for the period	期內利潤				13,209

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

4. OPERATING SEGMENT INFORMATION

(Continued)

(a) Revenue and results (Continued)

4. 經營分部資料 (續)

(a) 收入及業績 (續)

		Hong Kong and Macau 香港及澳門		Mainland China 中國內地		Total 總計
		Corporate Healthcare Solution Services 企業 醫療保健 解決方案服務 HK\$'000 千港元	Clinical Healthcare Services 臨床醫療 保健服務 HK\$'000 千港元	Clinical Healthcare Services 臨床醫療 保健服務 HK\$'000 千港元		
Six months ended 31 December 2022 (unaudited)	截至2022年12月31日止六個月 (未經審核)					
Segment revenue:	分部收入：					
External sales	外部銷售	128,371	217,962	18,769		365,102
Inter-segment sales	分部間銷售	201	63,293	-		63,494
		128,572	281,255	18,769		428,596
<i>Reconciliation:</i>	<i>調節：</i>					
Elimination of inter-segment sales	分部間銷售抵銷					(63,494)
Revenue	收入					365,102
Segment results	分部業績	23,498	30,071	6,114		59,683
<i>Reconciliation:</i>	<i>調節：</i>					
Interest income	利息收入					959
Other income and gains	其他收入及收益					7,914
Share of losses of:	分佔虧損：					
Joint ventures	合資公司					(198)
Associates	聯營公司					(1,990)
Corporate and other unallocated expenses, net	公司及其他未分配開支淨額					(16,448)
Profit before tax	除稅前利潤					49,920
Income tax expense	所得稅費用					(7,631)
Profit for the period	期內利潤					42,289

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

4. OPERATING SEGMENT INFORMATION

(Continued)

(b) Information about major customers

Revenue from two major customers from the Corporate Healthcare Solution Services segment is set out below:

Customer A	客戶A	19,851	23,241
Customer B	客戶B	16,175	14,713

4. 經營分部資料(續)

(b) 主要客戶資料

來自兩名企業醫療保健解決方案服務分部主要客戶的收入載列如下：

Six months ended 31 December

截至12月31日止六個月

2023	2022
2023年	2022年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

Customer A	客戶A	19,851	23,241
Customer B	客戶B	16,175	14,713

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

5. REVENUE, OTHER INCOME AND GAINS

An analysis of revenue is as follows:

Disaggregated revenue information
Six months ended 31 December 2023

5. 收入、其他收入及收益

收入之分析如下：

經分拆之收入資料
截至2023年12月31日止六個月

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
Note		HK\$'000	HK\$'000
附註		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Provision of corporate healthcare solution services in Hong Kong and Macau	於香港及澳門提供企業醫療保健解決方案服務	127,979	128,371
Medical	醫療	(a) 118,048	118,499
Dental	牙科	9,931	9,872
Provision of clinical healthcare services in Hong Kong and Macau	於香港及澳門提供臨床醫療保健服務	228,569	217,962
Medical	醫療	202,693	186,253
Dental	牙科	25,876	31,709
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	19,297	18,769
TOTAL	合計	375,845	365,102

Note:

(a) The amount represents the revenue from contracts with customers within the scope of HKFRS 15 of HK\$114,758,000 (31 December 2022: HK\$114,859,000) and the revenue from contracts measured under the premium allocation approach (PAA) of HK\$3,290,000 (31 December 2022: HK\$3,640,000) respectively.

附註：

(a) 金額分別為香港財務報告準則第15號範圍內之客戶合約收入約114,758,000港元(2022年12月31日：114,859,000港元)，以及採用保費分配法(PAA)計量的合約收入3,290,000港元(2022年12月31日：3,640,000港元)。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

5. REVENUE, OTHER INCOME AND GAINS

(Continued)

An analysis of other income and gains is as follows:

5. 收入、其他收入及收益 (續)

其他收入及收益的分析如下：

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Administrative support fees	行政支援費用	209	189
Bank interest income	銀行利息收入	2,775	579
Interest income on financial assets at amortised cost	按攤銷成本計量的金融資產的利息收入	–	244
Interest income for finance lease	融資租賃之利息收入	99	135
Rental income	租金收入	1,481	1,059
Dividend income from investments at fair value through other comprehensive income	按公允價值計入其他全面收入的投資的股息收入	2,661	5,106
Fair value gain on financial assets at fair value through profit or loss	按公允價值計入損益的金融資產的公允價值收益	615	609
Others	其他	804	952
		8,644	8,873

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

6. PROFIT BEFORE TAX

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

6. 除稅前利潤

本集團除稅前利潤乃扣除／(計入)下列
各項後得出：

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Amortisation of intangible assets	無形資產攤銷	914	914
Depreciation of property, plant and equipment	物業、廠房及設備折舊	20,422	14,744
Depreciation of right-of-use assets	使用權資產折舊	35,782	34,235
Equity-settled share-based payment expense (including employees and professional consultants)	以權益結算以股份為基礎的付款開支(包括僱員及專業顧問)	218	1,903
Fair value gain on financial assets at fair value through profit or loss	按公允價值計入損益的金融資產的公允價值收益	(615)	(609)
Foreign exchange differences, net	匯兌差額淨值	236	(78)
Write-off of items of property, plant and equipment	撇銷物業、廠房及設備項目	32	31

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

7. INCOME TAX

Hong Kong profits tax has been provided at the rate of 16.5% (six months ended 31 December 2022: 16.5%) on the estimated assessable profits arising in Hong Kong during the period. Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries/jurisdictions in which the Group operates.

The amount of income tax charged to condensed consolidated statement of profit or loss represents:

7. 所得稅

香港利得稅已於期內對香港產生的估計應課稅利潤按16.5%（截至2022年12月31日止六個月：16.5%）的稅率計提撥備。其他地區應課稅利潤的稅項按本集團業務所在國家／司法權區的現行稅率計算。

於簡明綜合損益表扣除的所得稅金額代表：

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Current – Hong Kong	即期－香港		
Charge for the period	期內支出	6,406	11,579
Current – Mainland China/Macau	即期－中國內地／澳門		
Charge for the period	期內支出	1,398	245
Under/(over)-provision in prior years	過往年度撥備不足／ （超額撥備）	635	(1,300)
Deferred	遞延	(3,961)	(2,893)
Total tax charge for the period	期內稅項支出總額	4,478	7,631

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

8. DIVIDENDS

8. 股息

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Dividend recognised as distribution during the period:	期內確認為分派之股息：		
Final dividend for the year ended 30 June 2023:	截至2023年6月30日止年度之末期股息：		
HK3.00 cents (year ended 30 June 2022: HK3.00 cents) per ordinary share	每股普通股3.00港仙 (截至2022年6月30日止年度：3.00港仙)	24,329	23,780
Dividend proposed after the end of the reporting period:	報告期末後擬派股息：		
Interim dividend for the six months ended 31 December 2023:	截至2023年12月31日止六個月之中期股息：		
HK1.30 cent (six months ended 31 December 2022: HK1.70 cent) per ordinary share	每股普通股1.30港仙 (截至2022年12月31日止六個月：1.70港仙)	10,542	13,786

The proposed interim dividend of HK1.30 cent per ordinary share in respect of the year ending 30 June 2024 was approved by the board of directors on 28 February 2024. The interim dividend of HK1.70 cent per ordinary share in respect of the year ended 30 June 2023 was approved by the board of directors on 23 February 2023.

The final dividend of HK3.00 cents per ordinary share in respect of the year ended 30 June 2023 was approved by the Company's shareholders at the annual general meeting held on 24 November 2023. The final dividend of HK3.00 cents per ordinary share in respect of year ended 30 June 2022 was approved by the Company's shareholders at the annual general meeting held on 25 November 2022.

有關截至2024年6月30日止年度之擬派中期股息每股普通股1.30港仙於2024年2月28日獲董事會批准。有關截至2023年6月30日止年度之中期股息每股普通股1.70港仙於2023年2月23日獲董事會批准。

有關截至2023年6月30日止年度之末期股息每股普通股3.00港仙於2023年11月24日舉行之股東週年大會上獲本公司股東批准。有關截至2022年6月30日止年度之末期股息每股普通股3.00港仙於2022年11月25日舉行之股東週年大會上獲本公司股東批准。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

9. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY

The calculation of the basic earnings per share amount is based on the unaudited consolidated profit for the six months ended 31 December 2023 attributable to ordinary equity holders of the Company of HK\$15,668,000 (six months ended 31 December 2022: HK\$42,469,000), and the weighted average number of ordinary shares of 799,314,186 (six months ended 31 December 2022: 782,842,495) in issue which have excluded the shares held under the share award scheme during the period.

Diluted earnings per share for the six months ended 31 December 2023 and 2022 were the same as their respective basic earnings per share as there were no potentially dilutive ordinary shares issued in existence during both periods.

10. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 31 December 2023, additions of property, plant and equipment amounted to HK\$9,205,000 (six months ended 31 December 2022: HK\$9,135,000).

11. GOODWILL

9. 本公司普通權益持有人應佔每股盈利

截至2023年12月31日止六個月之每股基本盈利金額乃基於期內本公司普通權益持有人應佔未經審核綜合利潤15,668,000港元(截至2022年12月31日止六個月: 42,469,000港元)及期內已發行普通股加權平均股數799,314,186股(截至2022年12月31日止六個月: 782,842,495股)(此並不包括股份獎勵計劃項下預留的股份)計算。

截至2023年及2022年12月31日止六個月的每股攤薄盈利與其相應之每股基本盈利相同, 此乃由於兩個期間內並無潛在攤薄的已發行普通股。

10. 物業、廠房及設備

於截至2023年12月31日止六個月期間, 添置物業、廠房及設備項目為9,205,000港元(截至2022年12月31日止六個月: 9,135,000港元)。

11. 商譽

	31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
At end of period/year	164,768	164,768

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

12. FINANCIAL ASSETS AT AMORTISED COST

12. 按攤銷成本計量的金融資產

		31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Financial assets at amortised cost	金融資產，按攤銷成本計量	6,240	6,240
Impairment	減值	(6,240)	(6,240)
		-	-

As at 31 December 2023, the balance after the provision of impairment is nil (30 June 2023: Nil).

於2023年12月31日，計提減值撥備後的結餘為零（2023年6月30日：無）。

13. INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

13. 按公允價值計入其他全面收入的投資

		31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Investments at fair value through other comprehensive income	按公允價值計入其他全面收入的投資		
Unlisted equity investments, at fair value	非上市股本投資，按公允價值計量	17,634	5,167
Listed equity investments, at fair value	上市股本投資，按公允價值計量	20,006	31,677
		37,640	36,844

The above investments were designated at fair value through other comprehensive income as the Group considers these investments to be strategic in nature.

以上投資已指定為按公允價值計入其他全面收入，因為本集團認為此等投資在性質上屬戰略投資。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

13. INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Continued)

During the period, the Group received dividends in the amounts of nil (six months ended 31 December 2022: HK\$30,000) and HK\$2,661,000 (six months ended 31 December 2022: HK\$5,002,000) from an unlisted equity investment and a listed equity investment, respectively.

On 31 August 2023, Dr. Sun Yiu Kwong has resigned from the board of director in The GBA Healthcare Group Limited and the Group lost its significant influence over The GBA Healthcare Group Limited. As a result, the investment in The GBA Healthcare Group Limited and its subsidiaries was no longer accounted for as an associate and has been reclassified as investments at fair value through other comprehensive income from investments in associates.

14. TRADE RECEIVABLES

13. 按公允價值計入其他全面收入的投資(續)

於期內，本集團從一項非上市股本投資及一項上市股本投資收取金額分別為零(截至2022年12月31日止六個月：30,000港元)及2,661,000港元(截至2022年12月31日止六個月：5,002,000港元)的股息。

於2023年8月31日，孫耀江醫生辭去其於大灣區醫療集團有限公司董事會的職務，致使本集團失去其對大灣區醫療集團有限公司的重大影響力。因此，於大灣區醫療集團有限公司及其附屬公司的投資不再入賬為聯營公司，並已自於聯營公司的投資重新分類至按公允價值計入其他全面收入的投資。

14. 貿易應收款項

	31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	116,269	121,095

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簡明綜合中期財務報表附註

14. TRADE RECEIVABLES (Continued)

The Group's trading terms with its contract customers are mainly on credit. The credit period is generally one month, extending up to two months for major customers. Each contract customer has a maximum credit limit. The Group seeks to maintain strict control over its outstanding receivables and has a designated policy to monitor and minimise credit risk. Overdue balances are reviewed regularly by senior management. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

An aging analysis of the trade receivables as at the end of the reporting period, based on the invoice date and net of loss allowance, is as follows:

14. 貿易應收款項 (續)

本集團與其合約客戶之貿易條款主要以信貸方式進行。信貸期一般為1個月，對主要客戶可延長至2個月。每名合約客戶均設有最高信用額度。本集團力求對未償還應收款項維持嚴格控制，並設有指定政策，以監測並將信貸風險減至最低。逾期結餘由高級管理層定期審閱。本集團並無就該等貿易應收款項餘額持有任何抵押品或其他信貸提升保障。貿易應收款項不計息。

於報告期末的貿易應收款項按發票日期及扣除虧損撥備的賬齡分析如下：

		31 December	30 June
		2023	2023
		2023年	2023年
		12月31日	6月30日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Within 1 month	1個月內	76,044	75,143
1 to 2 months	1至2個月	23,121	20,972
2 to 3 months	2至3個月	9,965	12,308
Over 3 months	3個月以上	7,139	12,672
		116,269	121,095

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

15. PREPAYMENTS, OTHER RECEIVABLES AND OTHER ASSETS

15. 預付款項、其他應收款項及其他資產

		31 December 2023 2023年 12月31日 HK\$'000 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 (Audited) (經審核)
	Notes 附註		
Prepayments	預付款項	6,804	6,658
Deposits paid for purchases of items of property, plant and equipment	購買物業、廠房及設備項目支付的保證金	17,068	5,968
Rental and other deposits	租賃及其他保證金 (a)	31,377	33,345
Other receivables	其他應收款項 (a)	10,728	10,864
Reinsurance contract assets	再保險合約資產 (b)	3,677	609
		69,654	57,444
Less: Portion classified as non-current assets	減：分類為非流動資產的部分	(34,391)	(24,630)
Current portion	流動部分	35,263	32,814

Notes:

- (a) The above balances relate to deposits and other receivables for which there was no recent history of default and past due amounts as at 31 December 2023 and 30 June 2023. The loss allowance was assessed to be minimal.
- (b) The reinsurance contract assets are measured under the PAA.

附註：

- (a) 上列結餘是關於在2023年12月31日及2023年6月30日並無近期違約記錄及逾期金額之保證金及其他應收款項。虧損撥備經評定屬甚低。
- (b) 再保險合約資產乃採用PAA計量。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

16. CASH, BANK BALANCES AND DEPOSITS

16. 現金、銀行結餘及存款

		31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Time deposits	定期存款		
– Maturing within 3 months	— 3個月內到期	57,811	41,484
– Maturing after more than 3 months	— 超過3個月後到期	45,932	52,794
Cash at banks and on hand	銀行存款及手頭現金	212,126	194,852
Pledged deposits	抵押存款	1,368	1,365
Cash, bank balances and deposits	現金、銀行結餘及存款	317,237	290,495
Less: Time deposits—maturing after more than 3 months	減：定期存款—超過3個月後到期	(45,932)	(52,794)
Less: Pledged deposits (note)	減：抵押存款(附註)	(1,368)	(1,365)
Cash and cash equivalents in the consolidated statement of cashflows	於綜合現金流量表的現金及現金等價物	269,937	236,336

Note: As at 31 December 2023, the Group has pledged deposits with an aggregate carrying amount of HK\$1,368,000 (30 June 2023: HK\$1,365,000) in connection with surety bonds issued by a bank in favour of independent third parties for potential damages of dental equipment and potential disruption of medical services.

附註：於2023年12月31日，本集團已抵押賬面總值合共1,368,000港元（2023年6月30日：1,365,000港元）的存款，乃涉及由一間銀行就潛在牙科設備損壞及潛在醫療服務干擾而向有關獨立第三方發出的履約保證。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

17. TRADE PAYABLES

An aging analysis of the trade payables as at the end of the reporting period, based on the invoice date, is as follows:

		31 December	30 June
		2023	2023
		2023年	2023年
		12月31日	6月30日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Within 1 month	1個月內	39,816	36,925
1 to 3 months	1至3個月	48,113	26,157
Over 3 months	3個月以上	3,599	979
		91,528	64,061

The trade payables are non-interest-bearing and are normally settled on terms of ranging from 30 to 90 days.

17. 貿易應付款項

於報告期末的貿易應付款項按發票日期的賬齡分析如下：

	31 December	30 June
	2023	2023
	2023年	2023年
	12月31日	6月30日
	HK\$'000	HK\$'000
	千港元	千港元
	(Unaudited)	(Audited)
	(未經審核)	(經審核)
Within 1 month	39,816	36,925
1 to 3 months	48,113	26,157
Over 3 months	3,599	979
	91,528	64,061

貿易應付款項為免息且一般於30天至90天內結算。

18. OTHER PAYABLES AND ACCRUALS

			31 December	30 June
			2023	2023
			2023年	2023年
			12月31日	6月30日
			HK\$'000	HK\$'000
			千港元	千港元
			(Unaudited)	(Audited)
			(未經審核)	(經審核)
Contract liabilities	合約負債	(a)	12,884	19,135
Other payables	其他應付款項	(b)	22,395	32,084
Dividend payable	應付股息		24,329	2,003
Accruals	應計費用	(b)	16,876	13,646
Insurance contract liabilities	保險合約負債	(c)	7,536	1,083
Deposits received	已收保證金		2,023	2,177
Due to non-controlling shareholders of subsidiaries	應付附屬公司非控股股東款項		1,563	1,813
			87,606	71,941

18. 其他應付款項及應計費用

			31 December	30 June
			2023	2023
			2023年	2023年
			12月31日	6月30日
			HK\$'000	HK\$'000
			千港元	千港元
			(Unaudited)	(Audited)
			(未經審核)	(經審核)
Contract liabilities	合約負債	(a)	12,884	19,135
Other payables	其他應付款項	(b)	22,395	32,084
Dividend payable	應付股息		24,329	2,003
Accruals	應計費用	(b)	16,876	13,646
Insurance contract liabilities	保險合約負債	(c)	7,536	1,083
Deposits received	已收保證金		2,023	2,177
Due to non-controlling shareholders of subsidiaries	應付附屬公司非控股股東款項		1,563	1,813
			87,606	71,941

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

18. OTHER PAYABLES AND ACCRUALS (Continued)

Notes:

(a) Details of contract liabilities are as follows:

		31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Advances received from customers	從客戶收到的墊款		
Provision of corporate healthcare solution services to Contract Customers	向合約客戶提供企業醫療保健解決方案服務	6,697	13,301
Provision of clinical healthcare services	提供臨床醫療保健服務	6,187	5,834
		12,884	19,135

(b) Other payables and accruals are non-interest-bearing and are normally repayable on demand.

(c) The insurance contract liabilities are measured under the PAA.

18. 其他應付款項及應計費用 (續)

附註：

(a) 合約負債的詳情如下：

	31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Advances received from customers		
Provision of corporate healthcare solution services to Contract Customers	6,697	13,301
Provision of clinical healthcare services	6,187	5,834
	12,884	19,135

(b) 其他應付款項及應計費用不計息，且一般按的要求償還。

(c) 保險合約負債乃採用PAA計量。

19. SHARE CAPITAL

19. 股本

		31 December 2023 2023年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2023 2023年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Authorised:	法定：		
5,000,000,000 (30 June 2023: 5,000,000,000) ordinary shares of HK\$0.001 (30 June 2023: HK\$0.001) each	5,000,000,000股(2023年6月30日：5,000,000,000股)每股面值0.001港元(2023年6月30日：0.001港元)的普通股	5,000	5,000
Issued and fully paid:	已發行及繳足：		
810,955,244 (30 June 2023: 810,955,244) ordinary shares of HK\$0.001 (30 June 2023: HK\$0.001) each	810,955,244股(2023年6月30日：810,955,244股)每股面值0.001港元(2023年6月30日：0.001港元)的普通股	811	811

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

19. SHARE CAPITAL (Continued)

The movements in the Company's authorised and issued share capital during the period from 1 July 2022 to 31 December 2023 are as follows:

		Number of ordinary shares 普通股數目	Nominal value of ordinary shares 普通股面值 HK\$'000 千港元
Authorised:	法定：		
At 1 July 2022, at 31 December 2022, at 30 June 2023, at 1 July 2023 and at 31 December 2023	於2022年7月1日、於2022年12月31日、於2023年6月30日、於2023年7月1日及於2023年12月31日	5,000,000,000	5,000
Issued and fully paid:	已發行及悉數繳足：		
At 1 July 2022	於2022年7月1日	792,666,555	793
Shares issued in lieu of cash dividend	發行股份以代替現金股息	(a) 18,288,689	18
At 30 June 2023, at 1 July 2023, and at 31 December 2023	於2023年6月30日、於2023年7月1日及於2023年12月31日	810,955,244	811

(a) On 25 November 2022, the Company's shareholders approved at the annual general meeting a final dividend of HK3.00 cents per ordinary share payable in cash with a scrip dividend alternative ("the Scrip Dividend Scheme") for the year ended 30 June 2022 (the "2022 Final Dividend"). During the year ended 30 June 2023, 18,288,689 new shares were issued by the Company at a deemed price of HK\$0.78 per ordinary share, credited as fully paid, to shareholders of the Company who had elected to receive scrip shares in lieu of cash to settle the 2022 Final Dividend of HK\$14,265,000. The remaining balance of the 2022 Final Dividend of HK\$9,515,000 was satisfied by cash. Further details of the Scrip Dividend Scheme are set out in the Company's circular dated 23 December 2022.

19. 股本 (續)

於2022年7月1日至2023年12月31日期間，本公司的法定及已發行股本變動如下：

		Number of ordinary shares 普通股數目	Nominal value of ordinary shares 普通股面值 HK\$'000 千港元
Authorised:	法定：		
At 1 July 2022, at 31 December 2022, at 30 June 2023, at 1 July 2023 and at 31 December 2023	於2022年7月1日、於2022年12月31日、於2023年6月30日、於2023年7月1日及於2023年12月31日	5,000,000,000	5,000
Issued and fully paid:	已發行及悉數繳足：		
At 1 July 2022	於2022年7月1日	792,666,555	793
Shares issued in lieu of cash dividend	發行股份以代替現金股息	(a) 18,288,689	18
At 30 June 2023, at 1 July 2023, and at 31 December 2023	於2023年6月30日、於2023年7月1日及於2023年12月31日	810,955,244	811

(a) 於2022年11月25日，本公司股東於股東週年大會上批准派發截至2022年6月30日止年度的末期股息每股普通股3.00港仙，有關股息以現金支付並附有以股代息備選方案（「以股代息計劃」）（「2022年末期股息」）。截至2023年6月30日止年度，本公司按每股普通股0.78港元的視作價格向選擇收取代息股份以代替現金的本公司股東發行18,288,689股入賬列作繳足之新股份，以支付14,265,000港元的2022年末期股息。2022年末期股息的餘額9,515,000港元已經以現金支付。以股代息計劃的進一步詳情載於日期為2022年12月23日的本公司通函。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

20. COMMITMENTS

The Group had the following capital commitments at the end of the reporting period:

20. 承擔

於報告期末，本集團的資本承擔如下：

		31 December	30 June
		2023	2023
		2023年	2023年
		12月31日	6月30日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
Contracted, but not provided for:	已訂約但未撥備：		
Medical equipment	醫療設備	41,006	48,148
Leasehold improvements	租賃物業裝修	7,664	-
Computer equipment and software	電腦設備及軟件	2,937	2,390
Fixtures and office equipment	裝置及辦公室設備	11	29
		51,618	50,567

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

21. RELATED PARTY TRANSACTIONS

(a) In addition to the transactions, arrangements and balances detailed elsewhere in these unaudited condensed consolidated interim financial statements, the Group had the following material transactions with related parties during the period:

21. 關聯方交易

(a) 除該等未經審核簡明綜合中期財務報表其他項目詳述的交易、安排及結餘外，本集團於期內與關聯方有以下重大交易：

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
Notes		HK\$'000	HK\$'000
附註		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Associates:	聯營公司：		
Administrative support fee income	行政支援費收入	293	158
Professional services expense	專業服務費用	1,539	1,530
Healthcare services income	醫療保健服務收入	459	209
Joint ventures:	合資公司：		
Administrative support fee income	行政支援費收入	15	23
Professional services expense	專業服務費用	112	132
Related companies*:	關聯公司*：		
Administrative support fee income	行政支援費收入	2,425	1,299
Lease payments/property rental and related expenses	租賃付款／物業租金及相關開支	3,459	3,314
Contract healthcare solution services income	合約醫療保健解決方案服務收入	13,630	10,928

* Certain directors and/or beneficial shareholders of the Company are also directors and/or beneficial shareholders of these related companies.

* 本公司若干董事及／或實益股東亦為該等關聯公司的董事及／或實益股東。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

21. RELATED PARTY TRANSACTIONS (Continued)

(a) (Continued)

Notes:

- (i) The administrative support fee income was related to administrative support services, such as payroll services, rendered by the Group and was charged at terms mutually agreed between the relevant parties.
- (ii) The professional services expense was related to healthcare services rendered by associates, joint ventures and the related companies and was charged at terms mutually agreed between the relevant parties.
- (iii) The healthcare services income was related to medical services rendered by the Group and was charged at terms mutually agreed between the relevant parties.
- (iv) The lease payments/property rental and related expenses were related to the leasing of certain medical centres or premises for the Group's operation and were charged at terms stipulated in the respective tenancy agreements. Lease payments included depreciation charge of right-of-use assets, interest on lease liabilities and rental expense amounting to HK\$2,482,000 (six months ended 31 December 2022: HK\$2,635,000), HK\$273,000 (six months ended 31 December 2022: HK\$138,000) and HK\$704,000 (six months ended 31 December 2022: HK\$541,000) respectively. The corresponding right-of-use assets and lease liabilities as at 31 December 2023 are HK\$4,824,000 (30 June 2023: HK\$5,135,000) and HK\$4,979,000 (30 June 2023: HK\$4,106,000) respectively.
- (v) Contract healthcare solution services income was related to the provision of healthcare services to the employees of related companies and was charged at terms mutually agreed between the relevant parties.

21. 關聯方交易 (續)

(a) (續)

附註：

- (i) 行政支援費收入與本集團提供並按與相關方互相協定之條款收費的薪酬服務等行政支援服務有關。
- (ii) 專業服務費用與聯營公司、合資公司及關聯公司提供的醫療保健服務相關並以與相關方相互約定的條款收費。
- (iii) 醫療保健服務收入與本集團提供並按與相關方互相協定之條款收費的醫療服務有關。
- (iv) 租賃付款／物業租金及相關開支與就本集團營運租賃若干醫務中心或營運場所並按各租賃協議規定之條款收費有關。租賃付款包括使用權資產之折舊支出、租賃負債之利息及租賃支出分別為2,482,000港元（截至2022年12月31日止六個月：2,635,000港元）、273,000港元（截至2022年12月31日止六個月：138,000港元）及704,000港元（截至2022年12月31日止六個月：541,000港元）。於2023年12月31日之相應使用權資產及租賃負債分別為4,824,000港元（2023年6月30日：5,135,000港元）及4,979,000港元（2023年6月30日：4,106,000港元）。
- (v) 合約醫療保健解決方案服務收入與向關聯公司的僱員提供並按與相關方互相協定之條款收費的醫療保健服務有關。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

21. RELATED PARTY TRANSACTIONS (Continued)

(b) Other transactions with related parties

Professional services fees paid to the executive directors of the Company in relation to the rendering of healthcare services to the Group are as follows:

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Executive directors (note (i))	執行董事(附註(i))	2,801	4,835

Note:

- (i) The professional services fee related to healthcare services rendered by Dr. Sun Man Kin Michael and Dr. Lee Pak Cheung Patrick, executive directors of the Company.

(c) Compensation of key management personnel of the Group:

21. 關聯方交易 (續)

(b) 其他關聯方交易

向本公司執行董事支付有關向本集團提供醫療保健服務的專業服務費如下：

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Executive directors (note (i))	執行董事(附註(i))	2,801	4,835

附註：

- (i) 專業服務費與本公司執行董事孫文堅醫生及李柏祥醫生提供的醫療保健服務有關。

(c) 本集團主要管理人員薪酬：

		Six months ended 31 December	
		截至12月31日止六個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Salaries, allowances, bonuses and other benefits	薪金、津貼、獎金及其他福利	7,569	6,192
Contribution to defined contribution retirement plans	定額供款退休計劃的供款	45	45
Total compensation paid to key management personnel	支付予主要管理人員的薪酬總額	7,614	6,237

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

22. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

Management has assessed that the fair values of cash and cash equivalents, pledged deposits, trade receivables, trade payables, the current portion of financial assets included in prepayments, other receivables and other assets, financial liabilities included in other payables and accruals, lease liabilities, balances with a joint venture, related companies and associates approximate to their carrying amounts largely due to the short term maturities/no fixed terms of repayments of these instruments or the effect of discounting is not material.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The fair values of the non-current portion of lease liabilities have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms, credit risk and remaining maturities.

The fair values of listed equity and debt investments are based on quoted market prices.

22. 金融工具的公允價值及公允價值等級

經管理層評估，現金及現金等價物、已抵押存款、貿易應收款項、貿易應付款項、計入預付款項、其他應收款項及其他資產的金融資產的流動部分、計入其他應付款項及應計費用的金融負債、租賃負債、與一間合資公司、關聯公司及聯營公司結餘的公允價值與賬面值相若，主要因該等工具之到期時間較短／無固定償還期限或貼現影響並不重大。

金融資產及負債的公允價值按自願交易方（而非強迫或清盤銷售）於當前交易中交換該工具的金額入賬。

租賃負債非流動部分的公允價值乃採用現時可得年期、信貸風險及剩餘期限類似的工具的息率貼現預期未來現金流量而計算。

上市股權及債務投資的公允價值基於公開市場報價釐定。

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

22. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

The fair values of unlisted equity investments, a contingent receivable and derivative financial instrument have been estimated using either valuation techniques based on discounted cashflow method or based on recent market transaction prices.

Fair value hierarchy

The following tables illustrate the fair value measurement hierarchy of the Group's financial instruments:

Assets measured at fair value:

As at 31 December 2023 (unaudited)

22. 金融工具的公允價值及公允價值等級 (續)

非上市股本投資、一項或有應收款項及衍生金融工具的公允價值按已貼現現金流量方法或按最近市場交易價格的估值法估計。

公允價值等級

下表載列本集團金融工具的公允價值計量等級：

按公允價值計量的資產：

於2023年12月31日 (未經審核)

	Quoted prices in active markets (Level 1) 活躍市場報價 (第一級) HK\$'000 千港元	Fair value measurement using 公允價值計量採用的基準		Total 總計 HK\$'000 千港元
		Significant observable inputs (Level 2) 重大可觀察 輸入數據 (第二級) HK\$'000 千港元	Significant unobservable inputs (Level 3) 重大不可觀察 輸入數據 (第三級) HK\$'000 千港元	
Investments at fair value through other comprehensive income:	按公允價值計入其他 全面收入的投資：			
– Unlisted equity investments	– 非上市股本投資	–	17,634	17,634
– Listed equity investments	– 上市股本投資	20,006	–	20,006
Financial assets at fair value through profit or loss	按公允價值計入 損益的金融資產			
– Listed equity investments	– 上市股本投資	1,529	–	1,529
– Unlisted but quoted investment funds	– 非上市但有報價 的投資基金	–	28,533	28,533
		21,535	17,634	67,702

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

22. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

Assets measured at fair value: (Continued)

As at 30 June 2022 (audited)

		Fair value measurement using			Total
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
		活躍市場報價 (第一級)	重大可觀察輸入數據 (第二級)	重大不可觀察輸入數據 (第三級)	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Investments at fair value through other comprehensive income:	按公允價值計入其他全面收入的投資：				
– Unlisted equity investments	– 非上市股本投資	–	–	5,167	5,167
– Listed equity investments	– 上市股本投資	31,677	–	–	31,677
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產				
– Listed equity investments	– 上市股本投資	1,654	–	–	1,654
– Unlisted but quoted investment funds	– 非上市但有報價的投資基金	–	27,793	–	27,793
		33,331	27,793	5,167	66,291

During the period, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 for financial assets and financial liabilities (six months ended 31 December 2022: Nil).

於期內，金融資產及金融負債第一層與第二層之間並無公允價值計量轉撥，亦無轉至或轉出第三層（截至2022年12月31日止六個月：無）。

23. APPROVAL OF THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

The unaudited condensed consolidated interim financial statements were approved and authorised for issue by the Board on 28 February 2024.

22. 金融工具的公允價值及公允價值等級 (續)

按公允價值計量的資產：(續)

於2022年6月30日 (經審核)

		Fair value measurement using			Total
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
		活躍市場報價 (第一級)	重大可觀察輸入數據 (第二級)	重大不可觀察輸入數據 (第三級)	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Investments at fair value through other comprehensive income:	按公允價值計入其他全面收入的投資：				
– Unlisted equity investments	– 非上市股本投資	–	–	5,167	5,167
– Listed equity investments	– 上市股本投資	31,677	–	–	31,677
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產				
– Listed equity investments	– 上市股本投資	1,654	–	–	1,654
– Unlisted but quoted investment funds	– 非上市但有報價的投資基金	–	27,793	–	27,793
		33,331	27,793	5,167	66,291

23. 批准未經審核簡明綜合中期財務報表

未經審核簡明綜合中期財務報表已於2024年2月28日獲董事會批准及授權刊發。

Glossary

詞彙

“2023 Share Option Scheme” 「2023年購股權計劃」	the new share option scheme approved and adopted by the Company on 24 November 2023; 本公司於2023年11月24日批准及採納的新購股權計劃；
“Affiliated Clinic(s)” 「聯屬診所」	clinic(s) which is/are not operated by the Group but which has entered or will enter into an agreement directly with the Group to offer Medical Services, Dental Services and/or Auxiliary Services to the Plan Members; 並非由本集團經營但已經或將直接與本集團訂立協議的診所，據此向計劃成員提供醫療服務、牙科服務及／或輔助服務；
“Affiliated Doctor(s)”, “Affiliated Dentist(s)” or “Affiliated Auxiliary Services Provider(s)” 「聯屬醫生」、「聯屬牙醫」或「聯屬輔助服務提供者」	doctor(s)/dentist(s)/auxiliary services provider(s) who has entered or will enter into an agreement directly with the Group to provide services to Plan Members and who, in accordance with the terms of such agreement, has received or will receive an amount from the Group based on the volume of Plan Members treated; 已經或將直接與本集團訂立協議提供服務予計劃成員的醫生／牙醫／輔助服務提供者，根據該等協議條款，彼等已經或將按接診的計劃成員數目向本集團收取款項；
“Audit Committee” 「審核委員會」	the audit committee of the Board; 董事會轄下審核委員會；
“Auxiliary Services” 「輔助服務」	includes imaging and laboratory services, physiotherapy, traditional Chinese medicine, vision care and optometry and child health assessment; 包括醫學影像及化驗服務、物理治療、中醫、眼科護理及驗光以及兒童健康發展評估；
“Auxiliary Services Provider(s)” 「輔助服務提供者」	auxiliary services provider(s) who is/are or will be engaged directly by the Group as a consultant to provide Auxiliary Services in the UMP Medical Centres in accordance with the terms of a consultancy agreement with the Group, and the Affiliated Auxiliary Service Providers; 已經或將直接受本集團委聘為顧問以根據與本集團簽訂的顧問協議的條款在聯合醫務中心內提供輔助服務的輔助服務提供者，以及聯屬輔助服務提供者；
“BBS” 「銅紫荊星章」	Bronze Bauhinia Star; 銅紫荊星章；
“Board” 「董事會」	the board of Directors of the Company; 本公司董事會；
“Chairman” 「主席」	the chairman of the Board; 董事會主席；
“Chief Executive Officer” 「行政總裁」	the chief executive officer of the Company; 本公司行政總裁；

<p>“Code of Conduct for Securities Transactions by Employees” 「僱員進行證券交易的操守準則」</p>	<p>the Code of Conduct for Securities Transactions by Employees as adopted by the Company; 本公司所採納僱員進行證券交易的操守準則；</p>
<p>“Company” or “UMP” 「本公司」或「聯合醫務」</p>	<p>UMP Healthcare Holdings Limited, a company incorporated under the laws of the Cayman Islands with limited liability, the shares of which are listed on the main board of the Hong Kong Stock Exchange (stock code: 722); 聯合醫務集團有限公司，一間根據開曼群島法律註冊成立的有限公司，其股份於香港聯交所主板上市（股份代號：722）；</p>
<p>“Contract Customers” 「合約客戶」</p>	<p>collectively, insurance companies and corporations which have entered or will enter into corporate plans with the Group for healthcare benefits for Plan Members; 就計劃成員醫療保健福利已經或將與本集團訂立企業計劃的保險公司及企業的統稱；</p>
<p>“Corporate Governance Code” 「企業管治守則」</p>	<p>the Corporate Governance Code as set out in Appendix C1 to the Listing Rules; 上市規則附錄C1所載之企業管治守則；</p>
<p>“CR Medical” 「華潤醫療」</p>	<p>China Resources Medical Holdings Company Limited, a company incorporated in the Cayman Islands with limited liability and listed on the Main Board of the Hong Kong Stock Exchange (stock code: 1515); 華潤醫療控股有限公司，一間在開曼群島註冊成立並在香港聯交所主板上市的公司（股份代號：1515）；</p>
<p>“Dental Services” 「牙科服務」</p>	<p>include primary dental services such as scaling and polishing and secondary dental services such as crown and bridge, orthodontics, implants and whitening; 包括基本牙科服務（如洗牙及拋光）以及第二層牙科服務（如牙冠及牙橋、口腔正畸、植齒及牙齒美白）；</p>
<p>“Dentist(s)” 「牙醫」</p>	<p>dentist(s) who is/are or will be engaged directly by the Group as a consultant to provide Dental Services in the UMP Medical Centres in accordance with the terms of a consultancy agreement with the Group, and the Affiliated Dentists; 已經或將直接受本集團委聘為顧問以根據與本集團簽訂的顧問協議的條款在聯合醫務中心內提供牙科服務的牙醫，以及聯屬牙醫；</p>
<p>“Director(s)” 「董事」</p>	<p>the director(s) of the Company; 本公司董事；</p>
<p>“Doctor(s)” 「醫生」</p>	<p>doctor(s) who is/are or will be engaged directly by the Group as a consultant to provide Medical Services in the UMP Medical Centres in accordance with the terms of a consultancy agreement with the Group, and the Affiliated Doctors; 已經或將直接受本集團委聘為顧問以根據與本集團簽訂的顧問協議的條款在聯合醫務中心內提供醫療服務的醫生，以及聯屬醫生；</p>

Glossary

詞彙

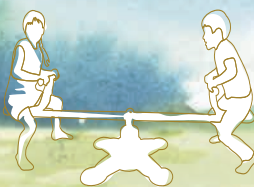
“Exchange Authorised Representative” 「聯交所授權代表」	the authorised representative of the Company under Rule 3.05 of the Listing Rules; 根據上市規則第3.05條所委任的本公司授權代表；
“FY2023” 「2023財政年度」	the year ended 30 June 2023; 截至2023年6月30日止年度；
“general practice” 「全科醫療」	doctors trained in general practice and best suited to act as first point of contact for patients, having the required knowledge to refer patients to the appropriate specialists or services as required; 接受全科訓練的醫生，最適合為患者提供首次診斷，具備所需知識按需要轉介患者至適合專科或服務；
“Greater Bay Area” 「大灣區」	Guangdong-Hong Kong-Macau Greater Bay Area, a geographical region of China comprising Guangzhou, Shenzhen, Zhuhai, Foshan, Huizhou, Dongguan, Zhongshan, Jiangmen, Zhaoqing, the Special Administrative Regions of Hong Kong and Macau for the purposes of this report; 粵港澳大灣區，就本報告而言為廣州、深圳、珠海、佛山、惠州、東莞、中山、江門、肇慶、香港特別行政區及澳門特別行政區所組成的中國地理區域；
“Group”, “we”, “our” or “us” 「本集團」或「我們」	the Company and its subsidiaries; 本公司及其附屬公司；
“HK\$” 「港元」	Hong Kong dollars, the lawful currency of Hong Kong; 香港法定貨幣港元；
“Hong Kong” 「香港」	Hong Kong Special Administrative Region of the PRC; 中國香港特別行政區；
“Hong Kong & Macau Clinical Healthcare Services” 「香港及澳門臨床醫療保健服務」	provision of clinical healthcare services to Self-paid Patients in Hong Kong and Macau; 於香港及澳門向自費患者提供臨床醫療保健服務；
“Hong Kong & Macau Corporate Healthcare Solution Services” 「香港及澳門企業醫療保健解決方案服務」	provision of corporate healthcare solutions to Contract Customers in Hong Kong and Macau; 於香港及澳門向合約客戶提供企業醫療保健解決方案；
“Hong Kong Stock Exchange” 「香港聯交所」	The Stock Exchange of Hong Kong Limited; 香港聯合交易所有限公司；
“Interim Period 2022/23” 「2022/23中期期間」	six months ended 31 December 2022; 截至2022年12月31日止六個月；

“Interim Period 2023/24” 「2023/24中期期間」	six months ended 31 December 2023; 截至2023年12月31日止六個月；
“JP” 「太平紳士」	Justice of the Peace; 太平紳士；
“Listing Rules” 「上市規則」	the Rules Governing the Listing of Securities on the Hong Kong Stock Exchange; 香港聯交所證券上市規則；
“Macau” 「澳門」	the Macau Special Administrative Region of the PRC; 中國澳門特別行政區；
“Mainland China” or “PRC” 「中國內地」或「中國」	the People’s Republic of China (excluding, for the purpose of this report, Hong Kong, Macau and Taiwan); 中華人民共和國(就本報告而言，不包括香港、澳門及台灣)；
“Mainland China Clinical Healthcare Services” 「中國內地臨床醫療保健服務」	provision of clinical healthcare services to Self-paid Patients in Mainland China; 於中國內地向自費患者提供臨床醫療保健服務；
“Medical” or “Medical Services” 「醫療」或「醫療服務」	includes general practice and specialist practice; 包括全科醫療及專科醫療；
“Model Code” 「標準守則」	the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix C3 to the Listing Rules; 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；
“Part 16 Authorised Representative” 「第16部授權代表」	the authorised representative of the Company for accepting service of process or notice in Hong Kong under Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong); 根據香港法例第622章《公司條例》第16部所委任在香港代本公司接受任何法律程序文件或通知的本公司授權代表；
“Plan Members” 「計劃成員」	members of the Group’s corporate healthcare benefits plans, who typically include group medical insurance policyholders and employees of corporations and/or their dependants; 本集團企業醫療保健福利計劃成員，一般包括集團醫療保險保單持有人及機構的僱員及／或彼等之受養人；
“Post-IPO Share Option Scheme” 「首次公開發售後購股權計劃」	the post-IPO share option scheme approved and adopted by the Company on 13 November 2015 and terminated by the Board with effect from 24 November 2023; 本公司於2015年11月13日批准及採納的首次公開發售後購股權計劃，並經董事會終止，自2023年11月24日生效；

Glossary

詞彙

“Remuneration Committee” 「薪酬委員會」	the remuneration committee of the Board; 董事會轄下薪酬委員會；
“SBS” 「銀紫荊星章」	Silver Bauhinia Star; 銀紫荊星章；
“Self-paid Patients” 「自費患者」	patients who visit a UMP Medical Centre operated by the Group and pay for services using cash or credit card; 到本集團經營的聯合醫務中心求診並使用現金或信用卡支付診金的患者；
“SFO” 「證券及期貨條例」	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended and supplemented from time to time; 香港法例第571章《證券及期貨條例》，經不時修訂及補充；
“Share(s)” 「股份」	ordinary share(s) with a nominal value of HK\$0.001 each in the share capital of the Company; 本公司股本中每股面值0.001港元之普通股；
“Share Award Scheme” 「股份獎勵計劃」	the share award scheme approved and adopted by the Board on 30 June 2016 and amended by the Board with effect from 24 November 2023; 董事會於2016年6月30日批准及採納的股份獎勵計劃，並經董事會修訂，自2023年11月24日生效；
“specialist practice” 「專科醫療」	a range of specialist practice, including Family Medicine, Internal Medicine, Surgery, Paediatrics, Cardiology, Dermatology, Otorhinolaryngology, Orthopaedics, Ophthalmology, Urology, Gastroenterology and Hepatology, Radiology, Endocrinology and Diabetes. Please see www.ump.com.hk for the updated list of specialist practices; 一系列專科醫療，包括家庭醫學科、內科、外科、兒科、心臟科、皮膚科、耳鼻喉科、骨科、眼科、泌尿科、腸胃肝臟科、放射科、內分泌及糖尿科等。專科醫療之經更新清單請參閱 www.ump.com.hk ；
“UMP Medical Centre(s)” 「聯合醫務中心」	medical centre(s) offering Medical Services, Dental Services and/or Auxiliary Services which is operated by the Group; and 提供醫療服務、牙科服務及／或輔助服務的醫務中心，由本集團經營；及
“UMP Network” 「UMP網絡」	consists of (i) UMP Medical Centres which are operated by the Group and (ii) Affiliated Clinics which are clinics not operated by the Group but which has entered into an agreement with the Group to offer Medical Services, Dental Services and/or Auxiliary Services to Plan Members. 包括(i)本集團經營的聯合醫務中心及(ii)聯屬診所(並非由本集團經營的診所，惟已與本集團訂立協議向計劃成員提供醫療服務、牙科服務及／或輔助服務)。



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