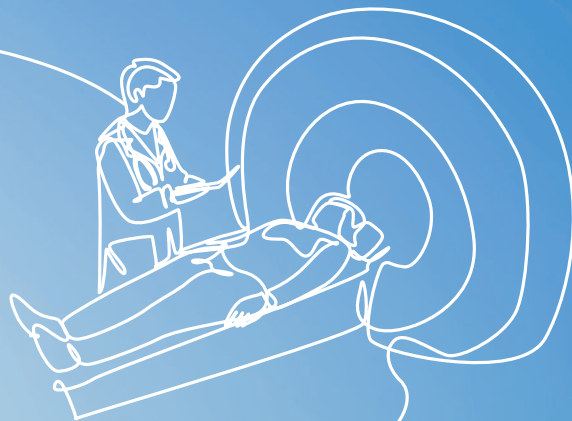


INTERIM REPORT
中期報告
2022/2023



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)



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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Dr. Sun Yiu Kwong (*Chairman*) ^(Note 1)
Dr. Sun Man Kin, Michael (*Vice Chairman and Co-Chief Executive Officer*) ^(Note 2)
Ms. Kwok Cheuk Kwan, Jacquen (*Co-Chief Executive Officer*) ^(Note 3)
Mr. Tsang On Yip, Patrick
Dr. Lee Pak Cheung, Patrick
Mr. Lee Kar Chung, Felix

Independent Non-executive Directors

Mr. Lee Luen Wai, John *BBS JP*
Dr. Li Kwok Tung, Donald *SBS JP*
Mr. Yeung Wing Sun, Mike
Mr. Chau, Chit Jeremy

AUDIT COMMITTEE

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

REMUNERATION COMMITTEE

Dr. Li Kwok Tung, Donald *SBS JP* (*Chairman*)
Mr. Yeung Wing Sun, Mike
Mr. Tsang On Yip, Patrick

NOMINATION COMMITTEE

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

AUTHORISED REPRESENTATIVES

Mr. Lee Kar Chung, Felix
Mr. Au, In Kee Adam

COMPANY SECRETARY

Mr. Au, In Kee Adam

董事會

執行董事

孫耀江醫生 (*主席*) ^(附註1)
孫文堅醫生 (*副主席兼聯席行政總裁*) ^(附註2)
郭卓君女士 (*聯席行政總裁*) ^(附註3)
曾安業先生
李柏祥醫生
李家聰先生

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*)
楊榮燊先生
周哲先生

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*)
楊榮燊先生

薪酬委員會

李國棟醫生 (*銀紫荊星章, 太平紳士*) (*主席*)
楊榮燊先生
曾安業先生

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

李家聰先生
歐衍基先生

公司秘書

歐衍基先生

Notes:

1. Dr. Sun Yiu Kwong retired as Chief Executive Officer with effect from 1 January 2023.
2. Dr. Sun Man Kin, Michael was appointed as Vice Chairman and Co-Chief Executive Officer with effect from 1 January 2023.
3. Ms. Kwok Cheuk Kwan, Jacquen was appointed as Co-Chief Executive Officer and ceased to be Managing Director, both with effect from 1 January 2023.

附註:

1. 孫耀江醫生由2023年1月1日起退任行政總裁。
2. 孫文堅醫生由2023年1月1日起獲委任為副主席兼聯席行政總裁。
3. 郭卓君女士由2023年1月1日起獲委任為聯席行政總裁，並不再擔任董事總經理。

Corporate Information

公司資料

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			
		2022 2022年	2021 2021年	Increase/(decrease) 增加/(減少)	
(A) Operating results (HK\$'000)	(A) 經營業績 (千港元)				
Continuing operations:	持續經營業務：				
Revenue	收入	365,102	358,210	6,892	2%
EBITDA ^(note a)	未計利息、稅項、折舊及攤銷前的利潤 ^(附註a)	101,820	98,615	3,205	3%
Profit attributable to Owners of the Company	本公司擁有人應佔利潤				
– From continuing operations	– 來自持續經營業務	42,469	44,661	(2,192)	(5%)
– From discontinued operation	– 來自已終止經營業務	–	1,666	(1,666)	(100%)
Total	總計	42,469	46,327	(3,858)	(8%)
(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	5.425	6.053	(0.628)	(10%)
Dividend per share – interim	每股股息 – 中期	1.70	1.50	0.20	13%
(C) Financial Position (HK\$'000) as at	(C) 財務狀況 (千港元)	31 Dec 2022 於2022年 12月31日	30 Jun 2022 於2022年 6月30日		
Cash and pledged deposits	現金及抵押存款	286,902	238,120	48,782	20%
Shareholders' funds	股東資金	725,329	698,653	26,676	4%
(D) Key ratios (%)	(D) 主要比率 (%)				
EBITDA/Revenue – continuing operations	未計利息、稅項、折舊及攤銷前的利潤/收入 – 持續經營業務	28%	28%	0%	
Net profit margin	純利率	12%	14%	(2%)	
Return on shareholders' funds	股東資金回報率	6%	7%	(1%)	

Note a: EBITDA represented profit for the period from continuing operations plus the following to the extent deducted in calculating such profit for the period: net finance cost, income tax expense, depreciation & amortisation.

附註a：未計利息、稅項、折舊及攤銷前的利潤代表本期間來自持續經營業務的利潤加上在計算本期間利潤時扣除的以下各項：融資成本淨額、所得稅費用、折舊及攤銷。

Chairman Statement

主席報告

Dear Shareholders,

The healthcare industry is constantly evolving. This evolution has been accelerated by the pandemic as the public begins to recognise the importance and urgency of healthcare commitment. However, despite the unprecedented challenges we faced, we have demonstrated our resilience as we navigated uncharted waters.

The past six months had been challenging but rewarding. Now we set our sights on the future in pursuit of health equity, strong leadership, cutting-edge technology, and a holistic experience for patients from prevention to recovery.

HIGHLIGHTS

During the last six months, we have accomplished another major milestone in our mission to provide comprehensive multi-discipline healthcare services: we have created a new, expansive medical ecosystem in Central. Our new centre in One Chinachem Central gives us the opportunity to make medical services and treatment more accessible by integrating medical, screening, preventative medication, and auxiliary care in one location. This upgrade is a step towards realising our vision of providing patients with convenient access to quality healthcare.

Imaging and laboratory businesses play a significant role in our company's service portfolio. We announced in August and September 2022 that two new imaging centres, both of which would be managed in conjunction with other valued partners, would begin operation this year. Such centres will be equipped with advanced imaging equipment such as PET-CT, MRI, and CT Scan.

UMP has been providing corporate healthcare solutions in collaboration with a wide range of insurance companies for many years. Now, we have taken it up a notch by launching our first personalised healthcare scheme in October 2022. Such scheme is available to individual scheme customers of a reputable life insurance company, and provides administrative management, value-added services, innovative benefits and affordable options.

各位股東：

醫療保健行業變化不斷。疫情之下行業演變加速，大眾開始意識到醫療保健承擔尤其重要且迫切。然而，儘管面臨前所未見的挑戰，我們仍能夠在克服各項未知之數過程中展示出強勁韌力。

過往六個月滿佈挑戰，收穫亦相當優渥。現時，我們展望將來，追求健康平等、穩健領導、頂尖科技，以及為患者提供涵蓋預防至康復的全面體驗。

摘要

本公司的使命乃提供綜合多領域醫療保健服務，我們於過往六個月就此達成另一主要里程碑：於中環打造全新大型醫療生態圈。我們藉於中環華懋中心I期設立新中心以整合醫療、篩查、預防性治療及配套護理服務為一站式服務，提供更便利的醫療服務及治療。是次升級為我們實現向患者提供方便、優質醫療服務的願景又再邁進一步。

醫學影像及化驗業務在本公司的服務組合中發揮關鍵作用。我們於2022年8月及9月宣佈，我們與其他重要合作夥伴合辦兩個全新醫學影像中心，並將於本年度啟用。該等中心將配備先進醫學影像設備如正電子電腦斷層掃描、磁力共振成像及電腦斷層掃描。

多年來，聯合醫務與眾多保險公司保持合作，提供各類企業醫療保健解決方案。現在，我們更上一層樓，成功於2022年10月推出我們首個度身訂造的醫療保健計劃。該計劃乃為一間知名人壽保險公司的個人計劃客戶而設，負責提供行政管理、增值服務、創新福利及更多實惠選擇。

Chairman Statement

主席報告

DIGITAL TRANSFORMATION

UMP is dedicated to providing consumers and caregivers with the highest quality of care and support. We have embarked on a digital transformation journey that involves upgrading our technical and administrative infrastructure. Our clinics are equipped with the latest technology to ensure greater functionality and convenience when using our services. We continually strive to improve, expand, and innovate our digital infrastructure in order to provide the best possible experience for our patients and clients.

The UMP Healthcare Innov Centre was established to create an environment to showcase the latest advanced medical application technologies and for UMP to gain early access to the latest technological advancements. We embrace health-tech innovation in our service operations, allowing data and information to flow more accurately, efficiently and securely. In addition, we are exploring and utilising artificial intelligence (AI) in diagnosis and care processes with the help of local universities.

We have every confidence in our ability to provide high-quality, reliable medical services that will benefit the Group. Our strategy over the last two years is also in line with the Hong Kong Health Bureau's Primary Healthcare Blueprint released in November 2022. With our experience, dedication and resources, we are confident that we can tackle various healthcare challenges and fulfill the needs of the local Hong Kong community in the foreseeable future.

數碼轉型

聯合醫務致力為消費者及護理人員提供最優質的護理及支援。我們已踏上數碼轉型之旅，就技術及管理設施進行升級。我們旗下診所配備最新技術，藉以提升服務功能及便利程度。我們竭力改進、擴充並創新數碼設施，從而為我們的患者及客戶提供最佳體驗。

聯合醫務創科中心的成立，是旨在創建專門展覽最新先進醫療應用技術的環境，使聯合醫務能夠優先得享最新技術發展的成果。我們在服務營運中採用智慧健康科技創新技術，使數據及資料傳送過程可更為準確、有效及安全。此外，在本地大學支援下，我們亦開始在診斷及護理過程中研究並啟用人工智能。

我們深信現已具備提供優質、可靠醫療服務的實力，從而令本集團受惠。我們於過往兩年的策略亦與香港醫務衛生局於2022年11月公佈的基層醫療健康藍圖不謀而合。憑藉我們的經驗、堅持及資源，我們有信心於可見未來能夠應對醫療保健領域的各種挑戰，並滿足香港本地社區的不同需求。

LOOKING AHEAD

Despite the prevailing economic headwinds, we remain cautiously optimistic that market conditions will eventually return to normal. As borders begin to open and long-anticipated cross-border travel resumes, the economies of Hong Kong, Macau and the Greater Bay Area are expected to pick up again. UMP is committed to continuing its mission of serving the region's 80 million citizens.

We believe that strategic collaboration is the key to providing better healthcare services in Hong Kong. We have expanded our reach and developed relationships with new partners, allowing us to take full advantage of our expanded facilities and network practitioners. To further this goal, we are engaging in vertical and horizontal integrations by forging strategic alliances with respected private hospitals, and reputable practice groups such as Human Health Group and Pedder Healthcare Group.

We are committed to creating a sustainable healthcare system that brings rewarding benefits to payers, providers, patients, and partners. Through effective product innovation and scheme design, we are making health coverage more accessible, inclusive, and affordable while ensuring profitability. By exploring opportunities which result in better care and treatment outcomes for all parties, we are increasing the number of people being served. Our goal is to promote high-quality care for everyone involved.

I'm proud to say that we have been able to achieve many important milestones in the past six months – many of which are anticipated to be our prime growth drivers for years to come. Through our hard work, dedication, and consistent performance, we have successfully met the challenges and seized the opportunities presented before us. We have seen new revenue streams develop, and shareholder returns have remained strong. This is an incredibly important priority for the Board, and it's clear that our commitment has paid off.

展望未來

儘管在現時經濟環境逆風而行，我們仍保持審慎樂觀，相信市況終將復常。隨著全面通關以及大眾翹首以盼的跨境旅遊恢復，香港、澳門及大灣區經濟有望反彈。聯合醫務秉持使命，繼續為區內80百萬居民提供服務。

我們相信，戰略合作乃於香港提供更佳醫療保健服務的關鍵所在。我們順利擴大影響力，並與新合作夥伴建立業務關係，從而令我們的經擴充設施及聯網醫生能夠物盡其用、人盡其才。為進一步實現此項目標，我們正在進行縱向及橫向整合，與備受推崇的私家醫院以及盈健醫療集團及仁德醫健集團等知名醫療集團建立戰略聯盟。

我們致力建設可持續的醫療保健系統，為資方、供應商、患者及合作夥伴帶來豐厚回報。透過推出創新產品及設計不同計劃，我們在確保盈利的同時，使健康福利更為方便、全面及實惠。通過發掘為各方人士提供更佳護理及治療效果的機會，我們的服務客戶不斷增加。我們的目標是讓每位服務對象均可得享優質護理服務。

本人感到十分自豪，我們於過往六個月達成多項重大里程碑，其中許多預期將成為我們未來數年的主要增長動力。憑藉勤奮努力、竭誠盡責以及堅守標準，我們順利克服眼前各種挑戰、把握機遇，現已成功開拓新收入來源，並繼續為股東確保穩健回報。此乃董事會的首要任務，而眼前回報正是我們能夠堅守已任的成果。

Chairman Statement

主席報告

APPRECIATION

I am honoured to express my gratitude to the staff, management team, and the Board for their hard work and commitment in 2022. Their strength was what enabled UMP to remain profitable through these challenging times. I take great pride in their contribution.

It's the start of a new era at UMP. I am thrilled to announce that Dr. Michael Sun and Ms. Jacquen Kwok will be taking over as co-CEOs. I will continue to serve as the Group's Chairman. The Board is confident in their combined expertise in both medicine and business, ensuring a profitable strategy for our investors, and providing sustainable values to our stakeholders.

We look forward to seeing you all on this latest journey of UMP's, with plenty of excitement ahead!

SUN Yiu Kwong
Chairman

致謝

本人十分榮幸能夠在此向各位員工、管理團隊及董事會致謝，感謝大家於2022年繼續竭誠盡責。各位同心合力乃聯合醫務能夠風雨兼程、保持盈利的必要元素。本人為各位的寶貴貢獻深感自豪。

聯合醫務現已步入新時代。本人欣然宣佈，孫文堅醫生與郭卓君女士將接任聯席行政總裁職務。本人將繼續擔任本集團主席。董事會確信兩位聯席行政總裁在醫療及商業領域的專業知識能夠相得益彰，可確保為投資者制訂有利戰略，並為我們的持份者創造可持續價值。

我們期待與閣下在聯合醫務的新里程中一同見證更多動人時刻。

主席
孫耀江

Management Discussion and Analysis

管理層討論及分析

BUSINESS OVERVIEW

After experiencing different waves of COVID-19 in the past few years and the significant impact of the unexpected fifth wave of the COVID-19 variants during the period from January to June 2022, followed by the increase in vaccination coverage and the change in people's lifestyles, many businesses and social activities have gradually recovered during the six months period ended 31 December 2022. Our Group continued to refine our business and development strategies during the period under review. Most of the new development positively influenced our business expansion, increased our competitiveness and improved our operational efficiency.

BUSINESS REVIEW

During the period under review, the Group was principally 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

Revenue (before inter-segment elimination) of our Hong Kong and Macau Corporate Healthcare Solution Services has increased by 3.3% from HK\$124.5 million in 1HFY2022 to HK\$128.6 million in 1HFY2023, and our operating profit has increased by 21.2% from HK\$19.4 million in 1HFY2022 to HK\$23.5 million in 1HFY2023. The increased operating profit is mainly attributable to improving customer base and overall profit margins from our corporate healthcare solution products.

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

Our extensive and long-term relationship with our customers and service providers has established a strong and stable customer base. During the period under review, this business line continued its momentum and reported a positive contribution to the Group, maintaining a steady growth in revenue and profits.

業務概覽

過往幾年曾爆發數波規模不同的新型冠狀病毒疫情，而於2022年1月至6月期間意外出現第五波新型冠狀病毒變異株更造成重大影響，其後疫苗接種率有所提高以及大眾生活模式產生變化，許多商業及社會活動於截至2022年12月31日止六個月期間逐漸恢復。於回顧期間，本集團繼續改善我們的業務及發展戰略，大部分有關發展均為我們的業務擴張產生積極影響，競爭力及營運效率均有所提升。

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收入(分部間抵銷前)由2022財政年度上半年的124.5百萬港元增加3.3%至2023財政年度上半年的128.6百萬港元，而經營利潤由2022財政年度上半年的19.4百萬港元增加21.2%至2023財政年度上半年的23.5百萬港元。經營利潤增加主要是由於我們的客戶群及企業醫療保健解決方案產品的整體利潤率持續提升。

香港及澳門企業醫療保健解決方案服務乃本集團的核心業務單位之一。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。

有賴我們與客戶及服務提供者建立廣泛而長遠的業務關係，我們的客戶群龐大而穩健。於回顧期間，此業務線繼續保持其業務增長勢頭，並為本集團帶來積極貢獻，在收入及利潤方面均保持穩定增長。

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(i) Provision of premium healthcare services in UMP+ centres at OCC

During the period under review, our new multi-floor medical facilities “UMP+ & Pedder Health” at One Chinachem Central (“OCC”) were launched in July 2022 to provide comprehensive medical and imaging services. The six floors at the prime location in Central strengthen our provision of comprehensive, competitive and value-added healthcare solution services to our corporate customers. Such development broadens our service package and will improve our overall revenue and average gross profit margins of the Group.

(ii) Provision of Third Party Administration (“TPA”) service to FTLife and expand cashless treatment coverage for scheme members

In October 2022, the Group has entered into an agreement with FTLife Insurance Company Limited (“FTLife”) in respect of the provision and administration of the medical services by the Group to the insured, policyholders and their respective family members (the “FTLife TPA Agreement”).

The FTLife TPA Agreement provides FTLife individual medical insurance scheme members with a series of cashless treatments with pre-approval by network doctors. The approved arrangements will be payment- and claims-form-free so that patients can receive timely and high-quality medical services, with comprehensive protection and less financial burden and psychological stress during treatment.

This new service agreement with FTLife is UMP’s first customised healthcare solution for individual scheme customers of an insurance company, further intensifying the collaboration model of “Medical+Insurance” and speeding up our development of healthcare solution business-to-business-to-consumer (B2B2C) market.

(i) 中環華懋I期的UMP+醫務中心提供尊貴醫療保健服務

於回顧期間，我們位於中環華懋中心I期（「中環華懋I期」）的全新多層醫療設施「UMP+ & Pedder Health」已於2022年7月啟用，負責提供綜合醫療及影像服務。於中環黃金商貿地段增設六層醫療設施，有助增強我們的服務能力，為企業客戶提供全面而具競爭力的增值醫療保健解決方案服務，從而令我們的服務組合更為多元，並有助提高本集團的整體收入及平均毛利率。

(ii) 為富通保險提供第三方管理服務並擴大計劃成員的免現金治療服務範圍

於2022年10月，本集團與富通保險有限公司（「富通保險」）訂立協議，內容有關由本集團向有關受保人、保單持有人及其相關家庭成員提供及管理醫療服務（「富通保險第三方管理協議」）。

富通保險第三方管理協議為富通保險個人醫療保險計劃成員提供由聯網醫生預先批准的一系列免現金治療服務。經批准的安排將可免找數和免填表索償，使患者能夠及時得享優質醫療服務，受到全面保障，並減少治療期間所面臨的財務負擔及心理壓力。

是次與富通保險訂立新服務協議乃聯合醫務首度為保險公司個人計劃客戶定製醫療保健解決方案，進一步深化「醫療+保險」的合作模式，並推動我們將醫療保健解決方案業務拓展至企業對企業對消費者(B2B2C)市場。

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(iii) Exploring and establishing strategic alliances

During the period under review, the Group has proactively liaised with certain reputable medical providers and established different forms of valuable strategic and commercial alliances.

These collaborations and strategic cooperations will bring in more business opportunities, which are expected to result in increased revenue momentum for our business. Such potential and established strategic alliances would also improve our service spectrum and packages, enhancing our service comprehensiveness and value. These strategic alliances will be a positive driving force and provide competitive advantage for our corporate healthcare solution business.

(b) Hong Kong and Macau Clinical Healthcare Services

Revenue (before inter-segment elimination) of Hong Kong and Macau Clinical Healthcare Services has increased by 3.0% from HK\$273.0 million in 1HFY2022 to HK\$281.3 million in 1HFY2023, and our operating profit has decreased by 42.0% from HK\$51.8 million in 1HFY2022 to HK\$30.1 million in 1HFY2023. This drop is mainly attributable to the (i) significant initial operating expenses, including rental charges, amortisation of right-of-use assets, depreciation charge from new integrated services medical centres at OCC; (ii) initial rental charges from new under-renovation sites at Tsim Sha Tsui and Bank of America Tower; (iii) increase in staff costs arisen from expansion in the clinical medical team which in line with our development plan of imaging and medical facilities; and (iv) net-off to the increase in operating profit from body health check services.

Our extensive clinical chains have been well-established for many years, which support our corporate healthcare solution service unit and, on the other hand, serve walk-in users.

Despite the significant impact of the lockdown and quarantine measures from July to December 2022, during the period under review, many business and social activities have gradually recovered from the fifth wave of the COVID-19 pandemic. The demand for specialist, dental, and body check services is not significantly affected.

(iii) 探索並建立戰略聯盟

於回顧期間，本集團積極與若干知名醫療服務提供者保持聯繫，把握建立各形式戰略及商業聯盟的寶貴機會。

此等協作及戰略合作關係可創造更多商機，預期將推動我們的業務營利增長。該等潛在及現有戰略聯盟亦有助改善我們的服務範圍及組合，從而為客戶提供更全面的高價值服務，更會為我們的企業醫療保健解決方案業務注入積極動力及競爭優勢。

(b) 香港及澳門臨床醫療保健服務

香港及澳門臨床醫療保健服務的收入（分部間抵銷前）由2022財政年度上半年的273.0百萬港元增加3.0%至2023財政年度上半年的281.3百萬港元，而經營利潤則由2022財政年度上半年的51.8百萬港元減少42.0%至2023財政年度上半年的30.1百萬港元。此下跌主要是由於(i)位於中環華懋1期的全新綜合服務醫務中心投入營運，產生顯著的初始經營開支（包括租金支出）、使用權資產攤銷及折舊支出；(ii)位於尖沙咀及美國銀行中心正進行裝修的新中心用地產生初始租金支出；(iii)為配合我們的醫學影像及醫療設施發展計劃而擴大臨床醫療團隊，導致員工成本增加；及(iv)扣除體檢服務的經營利潤增長。

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。

儘管2022年7月至12月期間的封鎖及檢疫措施造成重大影響，惟許多商業及社會活動於回顧期間已逐漸從第五波新冠病毒疫情中恢復過來。專科服務、牙科及體檢服務的需求並無受到顯著影響。

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Due to the increase in healthcare awareness and the aging population, together with emigration and overseas studying, the demand for our body health check services continued to increase.

(i) Commencement of business of one-stop multi-service medical centres in Central

The new multi-floor medical facilities “UMP+ & Pedder Health” at OCC started to operate in the third quarter of 2022. The six centres are operated in conjunction with Pedder Health. Together we offer a range of medical services, including oncology, day surgery, diagnostic imaging, general and specialist consultations, vaccination, physiotherapy and various preventive health check-ups.

Certain significant initial rental charge and depreciation charge during the renovation, installation and licenses application period and initial operating stage during the six months period ended 31 December 2022 amounted to approximately HK\$11.3 million. UMP+ & Pedder Health operation has been gradually ramping up and has started to provide positive revenue contribution. With increased operational efficiency, the financial performance will improve.

(ii) Business Cooperation with Humansa

In October 2022, SkinCentral, our Group’s dermatology centre, entered into a service agreement with Humansa, a New World Group healthcare brand, under which SkinCentral provides professional dermatology and aesthetics services at Humansa • Victoria Dockside Flagship in Tsim Sha Tsui.

Entering this service agreement further strengthens our strategic cooperation with other premium health and wellness brand such as Humansa and the New World Group. Humansa is focusing on building a ground-breaking health and wellness ecosystem across the Greater Bay Area, which will benefit our future business development in the same area.

由於大眾健康意識提高及人口老化，加上更多客戶移民及海外求學，故我們的體檢服務需求繼續增長。

(i) 中環一站式綜合服務醫務中心正式開業

位於中環華懋I期的全新多層醫療設施「UMP+ & Pedder Health」於2022年第三季度開始營業。此六間中心與仁德醫健合作營運，共同提供一系列醫療服務，包括腫瘤科、日間手術、醫學影像、全科及專科診症、疫苗接種、物理治療，以及各類型預防性體檢。

於截至2022年12月31日止六個月期間，在裝修、安裝及申請牌照期間以及初始營運階段錄得若干重大初始租金及折舊支出，金額約為11.3百萬港元。UMP+ & Pedder Health營運逐步上軌，並已開始帶來正面收入回報，相信隨著營運效率提高，財務表現亦會得以改善。

(ii) 與仁山優社展開業務合作

於2022年10月，本集團的皮膚科專科中心SkinCentral與新世界集團旗下的醫療保健品牌仁山優社訂立服務協議，由SkinCentral在位於尖沙咀的仁山優社•維港文化匯旗艦中心提供專業皮膚專科治療及醫學美容服務。

是次訂立服務協議後，我們進一步加強與仁山優社等其他優越醫療健康品牌以及新世界集團的戰略合作。仁山優社正致力於大灣區建立完備的醫療保健生態圈，有關合作有助推動我們未來在該區的業務發展。

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(iii) Purchase of medical imaging equipment

In response to the increasing demand for health check-ups and medical imaging services due to the aging population and increased health awareness generally, the Group has been focusing on precision and preventive medicine as our core services and actively expanding our advanced medical imaging and laboratory services.

To cope with our increasing medical imaging service points, purchasing medical equipment is an important part of the capital investment in the medical imaging business development.

In August 2022, the Group has entered into a series of purchase contracts for new medical imaging equipment. The purchase covered the ordering and purchase of many advanced medical imaging equipment including but not limited to the CT machine, MRI machine, PET-CT machine and their relevant auxiliary supporting systems. The capital expenditure is in line with the Group's overall strategic development in the medical imaging business and is expected to provide a positive return to the Group.

(iv) New integrated imaging centre at 26 Nathan Road, Tsim Sha Tsui

To strengthen our imaging and laboratory capability, in September 2022, the Group has leased the 2nd floor of 26 Nathan Road, Tsim Sha Tsui, Kowloon ("26 Nathan Road") to operate a new integrated imaging centre to provide medical imaging services including but not limited to CT, MRI, bone DEXA scan, Mammogram and X-ray services ("ProCare Imaging Centre - TST").

26 Nathan Road is a multi-functional building with many medical specialties and surgical practices as tenants. ProCare Imaging Centre – TST is situated at a strategically convenient location to serve and provide quality imaging and laboratory services to such medical specialties and surgical practices in the same building and district.

(iii) 購買醫學影像設備

鑒於人口老化以及大眾健康意識提高，體檢及醫學影像服務需求因而不斷增加，本集團一直以精準及預防醫療服務為核心，並積極拓展先進醫學影像及化驗服務。

為配合本集團不斷增加之醫學影像服務點，購買醫療設備是對醫學影像業務發展之資本投入的重要一環。

於2022年8月，本集團就購買全新醫學影像設備訂立一系列採購合約。是次採購涉及訂購和購買多種先進醫學影像設備，包括(但不限於)電腦斷層掃描設備、磁力共振成像設備、正電子電腦斷層掃描設備及相關輔助配套系統。此項資本開支符合本集團醫學影像業務方面的整體戰略發展，預期將為本集團帶來積極回報。

(iv) 於尖沙咀彌敦道26號設立全新綜合影像中心

為加強我們的醫學影像及化驗服務能力，本集團於2022年9月承租九龍尖沙咀彌敦道26號(「彌敦道26號」)二樓全層，以營運全新綜合影像中心，提供醫學影像服務包括(但不限於)電腦斷層掃描、磁力共振成像、骨密度掃描、乳房造影及X光服務(「普康醫學影像中心—尖沙咀」)。

彌敦道26號為一幢綜合大樓，已有多家專科及外科診所入駐。普康醫學影像中心—尖沙咀位置便利，具戰略優勢，可為大樓內及同區專科及外科診所提供優質醫學影像及化驗服務。

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The Group is optimistic about the growing demand for private imaging and laboratory services and expects that ProCare Imaging Centre - TST will soon make positive contribution to the Group and will act as one of the key driving forces to the business development of the Group.

The lease agreement at 26 Nathan Road was entered into in September 2022, while the site is under renovation and is expected to open in March 2023. The initial rental charge and amortisation of right-of-use during this renovation and installation period amounted to approximately HK\$2.0 million was charged during the six months period ended 31 December 2022.

(v) **New PET-CT Imaging Centre at Bank of America Tower in Admiralty**

In August 2022, the Group concluded the lease of a site at the Bank of America Tower in Admiralty to establish a new PET-CT imaging centre (“**ProCare PET-CT Imaging Centre - Admiralty**”) where a brand-new digital PET-CT scanner will be installed.

PET-CT imaging is a type of nuclear medicine imaging that uses radiotracers to diagnose various types of clinical conditions accurately. This non-invasive examination is used for cancer and heart disease diagnosis and is especially important in cancer treatment. PET-CT scanning helps facilitate early cancer diagnosis, staging, and treatment response assessment. However, due to the unique requirements for installing PET-CT imaging facilities, PET-CT scanning services are not widely available in the Hong Kong market.

ProCare PET-CT Imaging Centre - Admiralty is under renovation and is pending the delivery and installation of the PET-CT imaging equipment during the period under review. The initial rental charge and amortisation of ROU during this renovation and installation period amounted to approximately HK\$1.0 million was charged during the six months period ended 31 December 2022. The new centre is expected to open in May/June 2023.

本集團為私人醫學影像及化驗服務的需求增長感到樂觀，預期普康醫學影像中心—尖沙嘴即將為本集團作出積極貢獻，並將成為本集團業務發展的主要動力之一。

有關彌敦道26號的租約乃於2022年9月訂立，有關場地正在進行裝修，預期將於2023年3月開業。於截至2022年12月31日止六個月期間，此裝修及安裝期間錄得初始租金支出及使用權資產之攤銷約2.0百萬港元。

(v) **於金鐘美國銀行中心設立全新正電子電腦斷層掃描影像中心**

於2022年8月，本集團於金鐘美國銀行中心訂立租賃，以設立全新的正電子電腦斷層掃描影像中心（「**普康正電子電腦斷層掃描影像中心—金鐘**」），該中心將會安裝全新的數碼正電子電腦斷層掃描設備。

正電子電腦斷層掃描影像為其中一項核子醫學影像技術，其採用放射性核素以準確診斷各類臨床狀況。此項非入侵性檢查技術可用於癌症及心臟疾病診斷，並在癌症治療中尤為重要，在進行早期癌症診斷、癌症分期及評估治療反應方面均有顯著作用。然而，由於安裝正電子電腦斷層掃描影像設施有特定規定，故相關服務於香港市場的供應依然有限。

於回顧期間，普康正電子電腦斷層掃描影像中心—金鐘正在進行裝修，尚待交付及安裝正電子電腦斷層掃描影像設備。於截至2022年12月31日止六個月期間，此裝修及安裝期間錄得初始租金支出及使用權資產之攤銷約1.0百萬港元。新中心預期將於2023年5月/6月啟用。

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(c) Mainland China Clinical Healthcare Services

Revenue (before inter-segment elimination) for this business line has decreased by 17.3% from HK\$22.7 million in 1HFY2022 to HK\$18.8 million in 1HFY2023 primarily due to the decrease in the number of health check-ups, while our operating result has jumped from HK\$0.5 million in 1HFY2022 to HK\$6.1 million in 1HFY2023 mainly attributable to the increase in operation efficiency and effective cost control.

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.

After the lockdown for about three months in Shanghai (the “Shanghai Lockdown”) as a result of the outbreak of the Omicron variants in Mainland China in the first half of 2022, many businesses reopened in June 2022.

Driven by a continuous demand for quality healthcare services in Mainland China, this business line has recovered and reported positive contributions to the Group during the six months ended 31 December 2022.

(d) First Innovation Centre for Healthcare Technology

UMP believes in the use of advanced technology in the healthcare industry. The Group supports the development of advanced medical application technology and the exchange of scientific research knowledge and experience among all relevant industry players. In light of this, we launched UMP Healthcare Innov Centre (“Innov Centre”) on 1 November 2022 at the UMP’s headquarters at Wing On House. Innov Centre is the first permanent medical technology centre in Hong Kong to showcase the latest medical technology and products.

(c) 中國內地臨床醫療保健服務

此業務線的收入（分部間抵銷前）由2022財政年度上半年的22.7百萬港元減少17.3%至2023財政年度上半年的18.8百萬港元，主要是由於體檢次數減少，而我們的經營業績由2022財政年度上半年的0.5百萬港元躍升至2023財政年度上半年的6.1百萬港元，主要是由於經營效率提高及有效控制成本。

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。

於2022年上半年，中國內地爆發Omicron變種病毒導致上海封城約三個月（「上海封城」），其後不少業務於2022年6月重啟。

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2022年12月31日止六個月恢復正常營運，並為本集團作出正面貢獻。

(d) 首個醫療保健技術創科中心

聯合醫務深信在醫療保健行業採用先進科技的重要性，並支持發展先進醫療應用技術，鼓勵所有相關行業持份者交流科研知識及經驗。有見及此，聯合醫務於永安集團大廈的總部成立聯合醫務創科中心（「創科中心」），並於2022年11月1日正式啟用。此乃香港首個常設醫療技術中心，為最新醫療技術及產品提供展示平台。

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We believe that the Innov Centre will become an attractive hotspot to display the latest advanced technology. The support of various advanced medical equipment industry players and medical technology developers will facilitate related research and development projects to be commercialised. We hope that the advanced medical devices and solutions displayed in the Innov Centre will be further applied in actual medical settings, which will benefit the industry and the public at large.

OUTLOOK

The Hong Kong Government released the “Primary Healthcare Blueprint” in December 2022 to formulate the development direction and strategies for strengthening the primary healthcare system of Hong Kong. The blueprint aims to address the challenges and substantial pressure on the public healthcare sector caused by an aging population and the increasing prevalence of chronic diseases. These proposed primary healthcare reforms will bring about more cooperation between public and private healthcare sectors and create positive business opportunities for the Group in the long run.

Looking forward, it is expected that the demand for comprehensive medical services, high-end medical imaging and health check services and other ancillary medical services will remain strong. Private medical service providers have enormous potential to expand in the field of various specialist services, advanced medical imaging, laboratory, and other ancillary medical services. The Group will continue to capitalise on such strategic opportunity to consolidate our strengths and capability and to increase our overall market share and competitiveness.

Moreover, our establishment of strategic relationships between different healthcare groups such as Human Health Group, Pedder Healthcare Group, and other private hospitals will create synergistic values and generate more business opportunities among the parties. All these new development are expected to improve the overall profitability and create value for our shareholders.

我們相信，創科中心將成為最新先進技術的展覽熱點。在各先進醫療設備行業持份者及醫療技術開發商的支持下，其有助推動相關研發項目進行商業化。我們希望，創科中心所展示的先進醫療設備及解決方案能夠進一步應用於實際醫療場所，從而令行業及廣大公眾受惠。

展望

香港政府於2022年12月公佈「基層醫療藍圖」，制定加強香港基層醫療保健系統的發展方向及戰略，藉以應對人口老化及慢性疾病發病率上升所帶來的挑戰，並緩解對公共醫療保健領域造成的沉重壓力。此項基層醫療保健改革提案將會促進公私醫療保健機構合作，更為本集團締造積極長遠商機。

展望未來，預期市場對綜合醫療服務、高端醫學影像及體檢服務以及其他輔助醫療服務的需求將繼續強勁。私人醫療服務提供者蘊藏龐大拓展潛力，有望於各類專科醫療服務、先進醫學影像、化驗及其他輔助醫療服務等領域持續發展。本集團將繼續把握有關戰略機遇以鞏固自身優勢及能力，從而提高整體市場份額及競爭力。

此外，我們亦與不同醫療保健集團建立戰略關係，如盈健醫療集團、仁德醫健集團及其他私家醫院，有關合作將為各方創造協同價值並帶來更多商機。預期此等新發展將提高我們的整體盈利能力，並為股東創造價值。

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The following table sets out the revenue and operating profit for our business lines for the six months ended 31 December 2022 and the corresponding period for comparison:

下表載列我們截至2022年12月31日止六個月以及相應期間的業務線收入及經營利潤以供比較：

Revenue by business lines

按業務線劃分收入

		Six months ended 31 December		Increase/ (decrease) 增加/ (減少)
		截至12月31日止六個月		
		2022	2021	
		2022年	2021年	
		HK\$'000	HK\$'000	
		千港元	千港元	
Hong Kong & Macau Corporate Healthcare Solution Services	香港及澳門企業醫療保健解決方案服務	128,572	124,490	3.3%
Hong Kong & Macau Clinical Healthcare Services	香港及澳門臨床醫療保健服務	281,255	272,987	3.0%
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	18,769	22,705	(17.3%)
Total revenue from continuing operations before elimination of inter-service unit sales	業務線間的銷售抵銷前的持續經營業務總收入	428,596	420,182	2.0%
Reconciliation: Elimination of inter-business lines sales	調節： 業務線間銷售抵銷	(63,494)	(61,972)	(2.4%)
Total revenue from continuing operations	來自持續經營業務的總收入	365,102	358,210	1.9%
Discontinued Operation	已終止經營業務	-	6,099	(100.0%)
TOTAL REVENUE	總收入	365,102	364,309	0.2%

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		
		2022	2021	增加／
		2022年	2021年	(減少)
		HK\$'000	HK\$'000	
		千港元	千港元	
Continuing operations:	持續經營業務：			
Hong Kong & Macau Corporate Healthcare Solution Services	香港及澳門企業醫療保健解決方案服務	23,498	19,386	21.2%
Hong Kong & Macau Clinical Healthcare Services	香港及澳門臨床醫療保健服務	30,071	51,843	(42.0%)
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	6,114	529	1,055.8%
Total operating profit from continuing operations	來自持續經營業務的總經營利潤	59,683	71,758	(16.8%)
Discontinued operation	已終止經營業務	-	1,197	(100.0%)
TOTAL OPERATING RESULTS	總經營業績	59,683	72,955	(18.2%)

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管理層討論及分析

FINANCIAL REVIEWS

1HFY2023 compared to 1HFY2022

Revenue from Continuing Operations

During 1HFY2023, 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 from continuing operations increased by 1.9% from HK\$358.2 million in 1HFY2022 to HK\$365.1 million in 1HFY2023, primarily due to general increase in revenue from our corporate healthcare solutions services and our clinical healthcare services especially the increase in body health check services.

Provision of corporate healthcare solution services to Contract Customers in Hong Kong and Macau

Revenue from the provision of corporate healthcare solution services to Contract Customers in Hong Kong and Macau (after inter-segment elimination) increased by 3.9% from HK\$123.5 million for 1HFY2022 to HK\$128.4 million for 1HFY2023.

Our corporate healthcare solutions services revenue model falls under two main categories, those subject to capitation plans, and those charged on a fee-for-service basis. The revenue growth was mainly due to the increase in total registered members under corporate schemes.

Provision of clinical healthcare services in Hong Kong and Macau

Revenue from the provision of clinical healthcare services in Hong Kong and Macau (after inter-segment elimination) increased by 2.8% from HK\$212.0 million in 1HFY2022 to HK\$218.0 million in 1HFY2023.

This revenue growth in our clinical healthcare services was mainly attributable to increase in revenue from body health check services.

財務回顧

2023財政年度上半年與2022財政年度上半年比較

來自持續經營業務的收入

於2023財政年度上半年，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。

來自持續經營業務的總綜合收入由2022財政年度上半年的358.2百萬港元增加1.9%至2023財政年度上半年的365.1百萬港元，乃主要得力於我們的企業醫療保健解決方案服務及臨床醫療保健服務收入整體增加(尤其是體檢服務收入增加)。

於香港及澳門向合約客戶提供企業醫療保健解決方案服務

來自向香港及澳門的合約客戶提供企業醫療保健解決方案服務的收入(分部間抵銷後)由2022財政年度上半年的123.5百萬港元增加3.9%至2023財政年度上半年的128.4百萬港元。

我們的企業醫療保健解決方案服務的收入模式主要分為兩類，一類是按人數承包計劃，另一類是按服務收費。收入增長乃主要由於按企業計劃下的登記成員總數有所增加。

於香港及澳門提供臨床醫療保健服務

於香港及澳門提供臨床醫療保健服務的收入(分部間抵銷後)由2022財政年度上半年的212.0百萬港元增加2.8%至2023財政年度上半年的218.0百萬港元。

我們的臨床醫療保健服務的收入增長主要是由於提供體檢服務收入有所增加。

Management Discussion and Analysis

管理層討論及分析

Mainland China Clinical Healthcare Services

Revenue generated from Mainland China clinical healthcare services decreased by 17.3% from HK\$22.7 million for 1HFY2022 to HK\$18.8 million for 1HFY2023, primarily due to a decrease in the number of body health check-ups.

Other Income and Gains

Other income and gains primarily comprise administrative support fees (including fees derived from providing administrative support to Affiliated Doctors, Affiliated Dentists and Affiliated Auxiliary Services Providers), bank interest income, interest income from financial assets at amortised cost, dividend and interest income from investments at fair value through other comprehensive income and investments at fair value through profit or loss, gain on disposal of subsidiaries and fixed assets, and other income.

Other income and gains increased by 107.4% from HK\$4.3 million for 1HFY2022 to HK\$8.9 million for 1HFY2023, primarily due to an increase in the dividend income from investments at fair value through other comprehensive income.

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 decreased by 3.4% from HK\$127.3 million for 1HFY2022 to HK\$123.0 million for 1HFY2023 due to decrease 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 7.5% from HK\$83.9 million for 1HFY2022 to HK\$90.2 million for 1HFY2023. The increase in employee benefit expense reflects the Group's talent strategy as we continue to increase the talent pool in preparation for the next phase of our development. While the employee benefit expense is not a direct variable cost, its increase is in line with business growth.

中國內地臨床醫療保健服務

來自中國內地臨床醫療保健服務的收入由2022財政年度上半年的22.7百萬港元減少17.3%至2023財政年度上半年的18.8百萬港元，乃主要由於體檢次數減少。

其他收入及收益

其他收入及收益主要包括行政支援費用（包括向聯屬醫生、聯屬牙醫及聯屬輔助服務提供者提供行政支援所產生的費用）、銀行利息收入、按攤銷成本計量的金融資產的利息收入、按公允價值計入其他全面收入的投資以及按公允價值計入損益的投資之股息及利息收入、出售附屬公司及固定資產之收益，以及其他收入。

其他收入及收益由2022財政年度上半年的4.3百萬港元增加107.4%至2023財政年度上半年的8.9百萬港元，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有所增加。

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支付的費用。

專業服務費用由2022財政年度上半年的127.3百萬港元減少3.4%至2023財政年度上半年的123.0百萬港元，此乃由於醫生、牙醫及其他專業人士提供服務的成本減少。

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財政年度上半年的83.9百萬港元增加7.5%至2023財政年度上半年的90.2百萬港元。僱員福利開支增加反映本集團的人才戰略，因為我們繼續壯大人才庫，為下一階段的發展作好準備。僱員福利開支並非直接的可變成本，其增加與業務增長一致。

Management Discussion and Analysis

管理層討論及分析

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 32.7% from HK\$37.6 million for 1HFY2022 to HK\$49.9 million for 1HFY2023, which is in line with business growth.

Other Expenses, net

Other expenses, net primarily comprise provision of impairment loss, 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 1HFY2023 when compared with 1HFY2022.

Summary of operational data for 1HFY2023 with comparative figures for 1HFY2022

Revenue by operating segment from continuing operations

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財政年度上半年的37.6百萬港元增加32.7%至2023財政年度上半年的49.9百萬港元，符合業務增長步伐。

其他開支淨額

其他開支淨額主要包括減值虧損撥備以及日常開銷，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財政年度上半年的有關開支與2022財政年度上半年相比維持穩定。

2023財政年度上半年的經營數據與2022財政年度上半年比較數據概要

來自持續經營業務的按經營分部劃分收入

		Six months ended 31 December		Increase/ (decrease)
		截至12月31日止六個月		
		2022	2021	增加/ (減少)
		2022年	2021年	
		HK\$'000	HK\$'000	
		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	128,371	123,517	3.9%
Medical	醫療	118,499	112,435	5.4%
Dental	牙科	9,872	11,082	(10.9%)
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	217,962	211,988	2.8%
Medical	醫療	186,253	181,567	2.6%
Dental	牙科	31,709	30,421	4.2%
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	18,769	22,705	(17.3%)
TOTAL	合計	365,102	358,210	1.9%

Management Discussion and Analysis

管理層討論及分析

Number of visits by operating segment from continuing operation

來自持續經營業務的按經營分部劃分就診次數

		Six months ended 31 December		Increase/ (decrease)
		截至12月31日止六個月		增加/ (減少)
		2022	2021	增加/ (減少)
		2022年	2021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	428,481	490,020	(12.6%)
Medical	醫療	416,156	476,576	(12.7%)
Dental	牙科	12,325	13,444	(8.3%)
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	133,411	137,492	(3.0%)
Medical	醫療	117,700	119,286	(1.3%)
Dental	牙科	15,711	18,206	(13.7%)
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	14,507	17,478	(17.0%)
TOTAL	合計	576,399	644,990	(10.6%)

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 2022, the Group's right-of-use assets amounted to HK\$137.1 million (30 June 2022: HK\$136.0 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2022年12月31日，本集團的使用權資產為137.1百萬港元（2022年6月30日：136.0百萬港元）。

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管理層討論及分析

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 2022, the Group's goodwill amounted to HK\$164.8 million (30 June 2022: HK\$164.8 million).

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

Investments at fair value through other comprehensive income, financial assets at fair value through profit or loss and financial assets at amortised cost primarily represent unlisted equity investments at fair value, listed equity and debt investments 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 2022, the Group's investments at fair value through other comprehensive income, financial assets at fair value through profit or loss and financial assets at amortised cost amounted to HK\$37.5 million, HK\$29.1 million and HK\$6.3 million (30 June 2022: HK\$31.5 million, HK\$28.5 million and HK\$18.9 million), respectively. The increase of investments at fair value through other comprehensive income is primarily due to changes in fair value. The decrease of financial assets at amortised cost is due to its redemption during the period.

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 2022 and 30 June 2022, the carrying amount of lease liabilities amounted to HK\$153.5 million (of which HK\$66.5 million is classified as current liabilities and HK\$87.0 million is classified as non-current liabilities) and HK\$148.3 million (of which HK\$63.3 million is classified as current liabilities and HK\$85.0 million is classified as non-current liabilities) respectively.

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2022年12月31日，本集團的商譽為164.8百萬港元（2022年6月30日：164.8百萬港元）。

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

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主要代表按公允價值計量的非上市股本投資、按公允價值計量的上市股本及債務投資及投資基金。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2022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、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分別為37.5百萬港元、29.1百萬港元及6.3百萬港元（2022年6月30日：31.5百萬港元、28.5百萬港元及18.9百萬港元）。按公允價值計入其他全面收入的投資增加主要是由於公允價值變動。按攤銷成本計量的金融資產有所減少是由於期內贖回有關資產。

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2022年12月31日及2022年6月30日，租賃負債的賬面值分別為153.5百萬港元（其中66.5百萬港元分類為流動負債而87.0百萬港元分類為非流動負債）及148.3百萬港元（其中63.3百萬港元分類為流動負債而85.0百萬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

The Group has historically funded its operations primarily by cash generated from operating activities. Upon the listing of the shares of the Company on the Hong Kong Stock Exchange, the Group intended to satisfy its liquidity requirements using a combination of cash generated from operating activities and net proceeds from the Global Offering. The Group may also seek to borrow to satisfy liquidity requirements. As of 31 December 2022, the Group had a cash and cash equivalents of HK\$284.5 million.

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.

GEARING RATIO

As at 31 December 2022, the Group had no net debt. The Group's gearing ratio was zero at 31 December 2022.

CAPITAL STRUCTURE

There has been no significant change in the capital structure of the Company during the period ended 31 December 2022. The capital of the Company comprises ordinary shares and other reserves.

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 2022.

MATERIAL ACQUISITION OR DISPOSAL OF SUBSIDIARIES

On 31 December 2021, 55% shareholding of GBA Healthcare Group, an indirect non-wholly owned subsidiary of the Company, was disposed of at a consideration of HK\$22 million. Subsequent to the transaction, the Group's shareholding in GBA Healthcare Group decreased from 80% to 25% and the Group ceased control over GBA Healthcare Group. As a result, GBA Healthcare Group and its subsidiaries have become the associates of the Group. A resulting gain on disposal of HK\$15.4 million was recognised in profit and loss during the six months ended 31 December 2021.

There was no material acquisition or disposal of subsidiaries undertaken by the Group during 1HFY2023.

流動資金及財務資源

本集團過往主要透過經營活動所得現金支持其業務經營。本公司股份於香港聯交所上市後，本集團擬動用經營活動所得現金及全球發售所得款項淨額來滿足其流動資金需求。本集團亦可能尋求借款來滿足流動資金需求。截至2022年12月31日，本集團持有的現金及現金等價物為284.5百萬港元。

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。

資產負債比率

於2022年12月31日，本集團並無淨債務。於2022年12月31日，本集團的資產負債比率為零。

資本結構

截至2022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。

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2022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

於2021年12月31日，本公司間接非全資附屬公司大灣區醫療集團的55%股權以22百萬港元的代價出售。交易完成後，本集團在大灣區醫療集團的持股比例從80%降至25%而本集團不再控制大灣區醫療集團。因此，大灣區醫療集團及其附屬公司已成為本集團的聯營公司。出售產生的15.4百萬港元收益已於截至2021年12月31日止六個月的損益確認。

本集團於2023財政年度上半年並無重大收購或出售附屬公司。

Management Discussion and Analysis

管理層討論及分析

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 centres. For 1HFY2023, the Group incurred capital expenditure in an aggregate amount of approximately HK\$28.0 million (1HFY2022: HK\$28.0 million). As at 31 December 2022, the Group's outstanding capital commitment were HK\$94.6 million (30 June 2022: HK\$22.4 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 2022.

CONTINGENT LIABILITIES

As at 31 December 2022, 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. 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.

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.

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.

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務中心購置機器及設備。於2023財政年度上半年，本集團產生資本開支合共約28.0百萬港元（2022財政年度上半年：28.0百萬港元）。於2022年12月31日，本集團尚未履行的資本承擔為94.6百萬港元（2022年6月30日：22.4百萬港元）。

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2022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2022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。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。

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。

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。

Management Discussion and Analysis

管理層討論及分析

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 2022, the Group has pledged certain deposits with an aggregate carrying amount of HK\$2.4 million (30 June 2022: HK\$2.4 million) in connection with a surety bond issued by a bank in favour of an independent third party for potential damages of dental equipment and potential disruption of Medical Services, and a bank guarantee issued by a bank in favour of a landlord for leasing of a medical centre of the Group.

EMPLOYEE AND REMUNERATION POLICY

As at 31 December 2022, the Group had a total of 421 (30 June 2022: 449) full-time employees. For 1HFY2023, the staff cost (including Directors' remuneration in the form of salaries and other benefits) was approximately HK\$90.2 million (1HFY2022: HK\$83.9 million).

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.

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2022年12月31日，本集團抵押賬面值合共2.4百萬港元（2022年6月30日：2.4百萬港元）的若干存款，乃有關由一間銀行向一名獨立第三方就潛在牙科設備損壞及醫療服務的潛在干擾發出的履約保證以及由一間銀行就本集團租賃一間醫務中心向業主作出的銀行擔保。

僱員及薪酬政策

於2022年12月31日，本集團共有421名（2022年6月30日：449名）全職僱員。於2023財政年度上半年，員工成本（包括以薪金及其他福利形式的董事薪酬）約為90.2百萬港元（2022財政年度上半年：83.9百萬港元）。

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。

Management Discussion and Analysis

管理層討論及分析

In addition, the Company also adopted the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme, where eligible employees and consultants are entitled to subscribe for the Shares for their contribution to the Group. As at 31 December 2022, there is no option remained outstanding under the Pre-IPO Share Option Scheme and none of the share options under the Pre-IPO Share Option Scheme have been exercised during 1HFY2023. As at 31 December 2022, 25,740,000 options remained outstanding under the Post-IPO Share Option Scheme and none of the share options under the Post-IPO Share Option Scheme have been granted or exercised during 1HFY2023.

The Company has also adopted the Share Award Scheme to provide an incentive and reward to selected participants for their contribution to the Group. 2,000,000 Shares have been granted under the Share Award Scheme during 1HFY2023.

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 HK1.70 cent per ordinary share for the six months ended 31 December 2022 (FY2022 interim dividend: HK1.50 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, 24 March 2023. It is expected that the interim dividend will be paid on or about Friday, 14 April 2023.

此外，本公司亦採納首次公開發售前購股權計劃及首次公開發售後購股權計劃，而合資格僱員及顧問因彼等對本集團作出貢獻而有權認購股份。於2022年12月31日，概無購股權尚未根據首次公開發售前購股權計劃行使，且並無購股權於2023財政年度上半年根據首次公開發售前購股權計劃獲行使。於2022年12月31日，25,740,000份購股權尚未根據首次公開發售後購股權計劃行使，且並無購股權於2023財政年度上半年根據首次公開發售後購股權計劃獲授出或行使。

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財政年度上半年，2,000,000股股份根據股份獎勵計劃授出。

董事薪酬方案由薪酬委員會審閱並由董事會批准，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2022年12月31日止六個月的中期股息每股普通股1.70港仙（2022財政年度中期股息：1.50港仙）。中期股息將派付予於2023年3月24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2023年4月14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 14 to the Listing Rules during the six months ended 31 December 2022, save for the deviation from code provision C.2.1 of the part 2 of the Corporate Governance Code as mentioned below.

According to code provision C.2.1 of the part 2 of the Corporate Governance Code, the roles of the chairman and chief executive should be separate and should not be performed by the same individual. Dr. Sun Yiu Kwong, the Chairman of the Board, was also the CEO. The Board believed that vesting the roles of both chairman and chief executive in an experienced and qualified person such as Dr. Sun Yiu Kwong provided the Company with strong and consistent leadership while allowing effective and efficient planning and implementation of business decisions and strategies. The Board considered that this structure would not impair the balance of power and authority between the Board and the management of the Group.

Dr. SUN Yiu Kwong retired from his role as the CEO of the Company with effect from 1 January 2023. With the full support and agreement of the Board, Dr. SUN Yiu Kwong remained as the Chairman and an executive Director of the Company after his retirement as the CEO. Upon Dr. SUN Yiu Kwong's retirement, the Company has complied with the code provision C.2.1 of separating the roles of the Chairman and the CEO under the Corporate Governance Code as set out in Appendix 14 to the Listing Rules.

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

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，除下文所述對於企業管治守則第二部分之守則條文第C.2.1條之要求的偏離外，其於截至2022年12月31日止六個月已遵守上市規則附錄十四所載之企業管治守則的守則條文。

根據企業管治守則第二部分之守則條文第C.2.1條，主席與行政總裁應有區分，並不應由一人同時兼任。孫耀江醫生為董事會主席亦曾為行政總裁。董事會過往認為，由孫耀江醫生這樣經驗豐富的合資格人士擔任主席兼行政總裁可為本公司提供強而有力和穩定的領導，同時確保對業務決策及策略作出有效及高效的規劃和實施。董事會認為，此結構不會影響本集團董事會與管理層之間的權力及授權平衡。

孫耀江醫生自2023年1月1日起退任本公司之行政總裁職務。在董事會全力支持及同意下，孫耀江醫生於退任行政總裁後繼續擔任本公司之主席及執行董事。於孫耀江醫生退任後，本公司已遵守上市規則附錄十四所載企業管治守則之守則條文第C.2.1條，區分主席與行政總裁之角色。

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。

Corporate Governance Highlights

企業管治摘要

THE BOARD

As of the date of this report, the Board comprised ten Directors, including six 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, Dr. Lee Pak Cheung, Patrick and Mr. Lee Kar Chung, Felix; and four independent non-executive Directors, namely Mr. Lee Luen Wai, John *BBS JP*, Dr. Li Kwok Tung, Donald *SBS JP*, Mr. Yeung Wing Sun, Mike and Mr. Chau, Chit Jeremy.

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 2022.

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 2022.

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 Wing Sun, Mike, has reviewed, together with the management of the Company, the unaudited interim results of the Group for the six months ended 31 December 2022 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.

董事會

於本報告日期，董事會由十名董事組成，包括六名執行董事，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、李柏祥醫生及李家聰先生；及四名獨立非執行董事，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*）、楊榮樂先生及周哲先生。

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2022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2022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。

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*）及楊榮樂先生，彼等已與本公司管理層審閱本集團截至2022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。

Other Information 其他資料

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

As at 31 December 2022, 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 4) 概約持股比例 (附註4) (%)
Dr. Sun Yiu Kwong 孫耀江醫生	Long position 好倉	Beneficial owner 實益擁有人	24,052,000		
	Long position 好倉	Interest held by his controlled corporations 權益由其控制法團持有	263,104,286	1	
	Long position 好倉	Beneficial owner 實益擁有人	2,300,000	2	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	3	
			290,456,286		36.64
Dr. Sun Man Kin, Michael 孫文堅醫生	Long position 好倉	Beneficial owner 實益擁有人	19,233,958		
	Long position 好倉	Beneficial owner 實益擁有人	1,500,000	2	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	3	
			21,733,958		2.74

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2022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 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 4) 概約持股比例 (附註4) (%)
Ms. Kwok Cheuk Kwan, Jacquen 郭卓君女士	Long position 好倉	Beneficial owner 實益擁有人	18,948,657		
	Long position 好倉	Beneficial owner 實益擁有人	1,500,000	2	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	3	
			21,448,657		2.70
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	1,500,000	2	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	3	
			6,986,000		0.88
Dr. Lee Pak Cheung, Patrick 李柏祥醫生	Long position 好倉	Beneficial owner 實益擁有人	21,873,277		
	Long position 好倉	Beneficial owner 實益擁有人	1,500,000	2	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	3	
			24,373,277		3.07
Mr. Lee Kar Chung, Felix 李家聰先生	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	1,500,000	2	
	Long position 好倉	Beneficial owner 實益擁有人	1,000,000	3	
			13,888,000		1.75

Other Information 其他資料

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 4) 概約持股比例 (附註4) (%)
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	2,734,745		
	Long position 好倉	Beneficial owner 實益擁有人	300,000	2	
			3,034,745		0.38
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		
	Long position 好倉	Beneficial owner 實益擁有人	300,000	2	
			632,000		0.08
Mr. Yeung Wing Sun, Mike 楊榮燦先生	Long position 好倉	Beneficial owner 實益擁有人	500,000		
	Long position 好倉	Beneficial owner 實益擁有人	200,000	2	
			700,000		0.09

Notes:

附註：

- | | |
|---|--|
| <p>(1) Dr. Sun Yiu Kwong was deemed to be interested in the 215,454,286 Shares held by East Majestic Group Limited, being his controlled corporation, and was also deemed to be interested in 47,650,000 Shares held by EM Team Limited, also being his controlled corporation.</p> | <p>(1) 孫耀江醫生被視為為於彼控制之法團 East Majestic Group Limited 持有的 215,454,286 股股份中擁有權益。孫耀江醫生亦被視為為於同樣為彼控制之法團 EM Team Limited 持有的 47,650,000 股股份中擁有權益。</p> |
| <p>(2) These Shares represented the underlying Shares under the options granted by the Company on 6 November 2018 pursuant to the Post-IPO Share Option Scheme.</p> | <p>(2) 該等股份指本公司於2018年11月6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。</p> |
| <p>(3) 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.</p> | <p>(3) 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。</p> |
| <p>(4) These percentages are calculated on the basis of 792,666,555 issued shares as at 31 December 2022.</p> | <p>(4) 該等百分比乃按於2022年12月31日的 792,666,555 股已發行股份計算。</p> |

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:

- 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.
- 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.
- UMP Medical China Holdings Limited and UMP Healthcare Limited, both a wholly-owned subsidiary of the Company, totally holds 80% of the entire issued share capital of United Medical Services (China) Limited.

附註：

- 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%。
- 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%。
- UMP Medical China Holdings Limited及UMP Healthcare Limited(均為本公司之全資附屬公司)合共持有United Medical Services (China) Limited全部已發行股本之80%。

Other Information 其他資料

Save as disclosed above, as at 31 December 2022, 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. SUN Yiu Kwong retired from his role as Chief Executive Officer of the Company with effect from 1 January 2023.

Dr. SUN Man Kin, Michael was appointed as Vice Chairman and Co-Chief Executive Officer of the Company with effect from 1 January 2023.

Ms. KWOK Cheuk Kwan, Jacquen was appointed as Co-Chief Executive Officer and ceased to be Managing Director, both with effect from 1 January 2023.

Mr. TSANG On Yip, Patrick was appointed as a non-executive director of Giordano International Limited on 1 December 2022.

Dr. LI Kwok Tung, Donald was appointed as an Advisor of the Our Hong Kong Foundation from 1 January 2023 to 31 December 2025.

Mr. LEE Luen Wai, John retired as a member of the Investment Committee of the Hospital Authority Provident Fund Scheme on 19 November 2022.

除上文所披露外，於2022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：

孫耀江醫生由2023年1月1日起退任本公司之行政總裁職務。

孫文堅醫生由2023年1月1日起獲委任為本公司之副主席兼聯席行政總裁。

郭卓君女士由2023年1月1日起獲委任為聯席行政總裁，並不再擔任董事總經理。

曾安業先生於2022年12月1日獲委任為佐丹奴國際有限公司之非執行董事。

李國棟醫生獲委任為團結香港基金之顧問，任期為2023年1月1日至2025年12月31日。

李聯偉先生於2022年11月19日退任醫院管理局公積金計劃投資委員會之委員。

SHARE OPTION SCHEMES

The Company has adopted two share option schemes, namely the Pre-IPO Share Option Scheme and the Post-IPO Share Option Scheme.

(A) Pre-IPO Share Option Scheme

The Company adopted the Pre-IPO Share Option Scheme on 18 August 2015 under which the maximum number of Shares to be issued upon full exercise of all outstanding share options is zero, being approximately 0% of the issued share capital of the Company as at 31 December 2022.

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

Grantee 承授人	Position 職位	Date of grant 授出日期 (dd/mm/yy) (日/月/年)	Exercise price per Share 每股行使價 (HK\$) (港元)	Exercise period 行使期 (dd/mm/yy) (日/月/年)	Number of Shares issuable under the share options 購股權項下可予發行股份數目				
					As at 1 July 2022 於2022年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Cancelled/ Lapsed during the period 期內 註銷/失效	As at 31 December 2022 於2022年 12月31日
Directors 董事									
Ms. Kwok Cheuk Kwan, Jacquen 郭卓君女士	Co-Chief Executive Officer and Executive Director ^(Note) 聯席行政總裁兼 執行董事 ^(附註)	18/08/2015	1.2228	18/08/2016–26/11/2022	1,138,000	-	-	(1,138,000)	-
				18/08/2017–26/11/2022	10,242,000	-	-	(10,242,000)	-
Mr. Tsang On Yip, Patrick 曾安業先生	Executive Director 執行董事	18/08/2015	1.2228	18/08/2016–26/11/2022 18/08/2017–26/11/2022	60,000 540,000	-	-	(60,000) (540,000)	-
Mr. Lee Kar Chung, Felix 李家聰先生	Executive Director 執行董事	18/08/2015	1.2228	18/08/2017–26/11/2022	10,242,000	-	-	(10,242,000)	-
				Sub-total: 小計:	22,222,000	-	-	(22,222,000)	-
Service providers 服務提供者									
In aggregate 合共	-	18/08/2015	1.2228	18/08/2016–26/11/2022 18/08/2017–26/11/2022	160,000 1,440,000	-	-	(160,000) (1,440,000)	-
				Sub-total: 小計:	1,600,000	-	-	(1,600,000)	-
				Total: 總計:	23,822,000	-	-	(23,822,000)	-

As at 31 December 2022, there is no option remained outstanding under the Pre-IPO Share Option Scheme.

Note: Ms. Kwok Cheuk Kwan, Jacquen was appointed as Co-Chief Executive Officer and ceased to be Managing Director, both with effect from 1 January 2023.

購股權計劃

本公司已採納兩項購股權計劃，即首次公開發售前購股權計劃及首次公開發售後購股權計劃。

(A) 首次公開發售前購股權計劃

本公司已於2015年8月18日採納首次公開發售前購股權計劃，於所有尚未行使購股權獲悉數行使後，其項下可發行之股份數目上限為零股，即本公司於2022年12月31日已發行股本約0%。

於首次公開發售前購股權計劃項下授出及未行使的購股權詳情載列如下：

於2022年12月31日，首次公開發售前購股權計劃項下並無購股權尚未行使。

附註：郭卓君女士由2023年1月1日起獲委任為聯席行政總裁，並不再擔任董事總經理。

Other Information 其他資料

(B) Post-IPO Share Option Scheme

The Company adopted the Post-IPO Share Option Scheme on 2 November 2015 under which the maximum number of Share to be issued upon full exercise of all outstanding share option is 47,860,000 Shares, being approximately 6.04% of the issued share capital of the Company as at 31 December 2022.

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

(B) 首次公開發售後購股權計劃

本公司於2015年11月2日已採納首次公開發售後購股權計劃，於所有尚未行使購股權獲悉數行使其項下可發行之股份數目上限為47,860,000股股份，即本公司於2022年12月31日已發行股本之約6.04%。

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 2022 於2022年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Cancelled/ Lapsed during the period 期內 註銷/失效	As at 31 December 2022 於2022年 12月31日
Directors									
董事									
Dr. Sun Yiu Kwong 孫耀江醫生	Chairman and Executive Director ^(Note 1) 主席兼執行董事 ^(附註1)	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 ^(Note 2) 副主席、聯席行政總裁兼執行董事 ^(附註2)	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 ^(Note 3) 聯席行政總裁兼執行董事 ^(附註3)	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	

Notes:

1. Dr. Sun Yiu Kwong retired as Chief Executive Officer with effect from 1 January 2023.
2. Dr. Sun Man Kin, Michael was appointed as Vice Chairman and Co-Chief Executive Officer with effect from 1 January 2023.
3. Ms. Kwok Cheuk Kwan, Jacquen was appointed as Co-Chief Executive Officer and ceased to be Managing Director, both with effect from 1 January 2023.

附註：

1. 孫耀江醫生由2023年1月1日起退任行政總裁。
2. 孫文堅醫生由2023年1月1日起獲委任為副主席兼聯席行政總裁。
3. 郭卓君女士由2023年1月1日起獲委任為聯席行政總裁，並不再擔任董事總經理。

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 2022 於2022年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Cancelled/ Lapsed during the period 期內 註銷/失效	As at 31 December 2022 於2022年 12月31日
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
Mr. Lee Kar Chung, Felix 李家聰先生	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
Mr. Lee Luen Wai, John BBS JP 李聯偉先生 (銅紫荊星章, 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 SBS JP 李國棟醫生 (銀紫荊星章, 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 楊榮樂先生	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	-	-	-	16,600,000

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 2022 於2022年 7月1日	Granted during the period 期內授出	Exercised during the period 期內行使	Cancelled/ Lapsed during the period 期內 註銷/失效	As at 31 December 2022 於2022年 12月31日
Employees 僱員									
In aggregate 合計		26/05/2021	0.772	26/05/2022 -25/05/2029	2,884,000	-	-	(228,000)	2,656,000
		26/05/2021	0.772	26/05/2023 -25/05/2029	2,163,000	-	-	(171,000)	1,992,000
		26/05/2021	0.772	26/05/2024 -25/05/2029	2,163,000	-	-	(171,000)	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	9,710,000	-	-	(570,000)	9,140,000
				Total 總計	26,310,000	-	-	(570,000)	25,740,000

As at 31 December 2022, none of options granted under the Post-IPO Share Option Scheme during the six months ended 31 December 2022.

於2022年12月31日，概無根據首次公開發售後購股權計劃於截至2022年12月31日止六個月授出購股權。

SHARE AWARD SCHEME

The Company has adopted the Share Award Scheme on 30 June 2016 to recognise the contributions of and provide incentives for the key management personnel including Directors and senior management, employed experts and employees of the Group. Subject to any early termination as may be determined by the Board, pursuant to the trust deed, the Share Award Scheme shall be valid and effective for a term of 10 years commencing on the adoption date. The maximum number of Shares which may be awarded to a selected participant under the Share Award Scheme shall not exceed 1% of the issued share capital of the Company in each year. The Board shall not make any further award of the awarded Shares which will result in the nominal value of the Shares awarded by the Board under the Share Award Scheme exceeding 2% of the issued share capital of the Company from time to time.

股份獎勵計劃

本公司已於2016年6月30日採納股份獎勵計劃，嘉獎及獎勵主要管理人員（包括董事及高級管理層、本集團受僱專家及僱員）所作貢獻。受董事會可能釐定的任何提前終止所限，根據信託契據，股份獎勵計劃於採納日期起計十年期間有效及生效。根據股份獎勵計劃可授予選定參與者的股份數目上限不得超過本公司各年已發行股本的1%。董事會不得授出任何會導致董事會根據股份獎勵計劃授出超過本公司不時已發行股本2%之股份面值的進一步獎勵股份。

Other Information 其他資料

Details of the share award granted and outstanding under the Share Award Scheme are set out as follows:

股份獎勵計劃項下已授出及尚未行使之股份獎勵詳情載列如下：

	Date of grant	Fair value of awarded shares at the date of grant	Number of awarded shares				As at 31 December 2022
			As at 1 July 2022	Granted during the period	Vested during the period	Cancelled/lapsed during the period	
	授出日期	於授出日期之公允價值 HK\$ 港元	於2022年 7月1日	期內授出	期內歸屬	期內 註銷/失效	於2022年 12月31日
Directors							
董事							
Dr. Sun Man Kin, Michael	12 December 2022	0.79	-	1,000,000	(1,000,000)	-	-
孫文堅醫生	2022年12月12日						
Ms. Kwok Cheuk Kwan, Jacquen	12 December 2022	0.79	-	1,000,000	(1,000,000)	-	-
郭卓君女士	2022年12月12日						
Total				2,000,000	(2,000,000)	-	-
總計				(Note 1)	(附註1)		

Note:

1. The exercise price was set at nil consideration per award share.

1,296,000 shares have been purchased under the Share Award Scheme during the six months ended 31 December 2022. As at 31 December 2022, 9,250,017 shares are held by the trustee of the Share Award Scheme for the benefit of the eligible participants for the purpose of the Share Award Scheme.

The fair value of the awarded shares was calculated based on the market price of the Company's share at the grant date. The fair value of awarded shares granted was HK\$0.79 per Share.

附註：

1. 每股獎勵股份行使價為零代價。

於截至2022年12月31日止六個月內已根據股份獎勵計劃購買1,296,000股股份。於2022年12月31日，9,250,017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。

獎勵股份之公允價值乃根據本公司股份於授出日期之市價計算。獎勵股份之公允價值為每股0.79港元。

Other Information 其他資料

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

As at 31 December 2022, 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2022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	Interests under equity derivatives	Notes	Approximate percentage of shareholding (Note 4)
主要股東姓名／名稱	好倉／淡倉	身份	股份／相關股份數目	股本衍生工具 項下之權益	附註	概約持股比例 (附註4)
						(%)
East Majestic Group Limited	Long position 好倉	Beneficial owner 實益擁有人	215,454,286	-	1	27.18
EM Team Limited	Long position 好倉	Beneficial owner 實益擁有人	47,650,000	-	1	6.01
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	119,180,175	-	2	15.04
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	119,180,175	-	2	15.04
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	119,180,175	-	2	15.04
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	119,180,175	-	2	15.04
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	119,180,175	-	2	15.04
Healthcare Ventures	Long position 好倉	Beneficial owner 實益擁有人	119,180,175	-	2	15.04
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	11.58
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	11.58

Other Information 其他資料

Notes:

1. Dr. Sun Yiu Kwong was deemed to be interested in the 215,454,286 Shares held by East Majestic Group Limited, being his controlled corporation, and was also deemed to be interested in the 47,650,000 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. Healthcare Ventures 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 Healthcare Ventures 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 792,666,555 issued Shares as at 31 December 2022.

Other than as disclosed above, as at 31 December 2022, 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215,454,286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47,650,000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. 醫療創業控股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被視為為醫療創業控股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。合質有限公司持有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2022年12月31日的792,666,555股已發行股份計算。

除上文披露外，於2022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。

Other Information 其他資料

INTERIM DIVIDEND

The Board declared an interim dividend of HK1.70 cent (the corresponding period in 2021: HK1.50 cent) per Share for the six months ended 31 December 2022.

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, 24 March 2023. It is expected that the interim dividend will be paid on or about Friday, 14 April 2023.

CLOSURE OF REGISTER OF MEMBERS

Book close dates : Wednesday, 22 March 2023 to
(both days inclusive) Friday, 24 March 2023

Latest time to lodge transfer : 4:30 p.m. on Tuesday,
with share registrar 21 March 2023

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 2022, 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 2022.

On behalf of the Board

Dr. Sun Yiu Kwong

Chairman

Hong Kong, 23 February 2023

中期股息

董事會宣派截至2022年12月31日止六個月的中期股息每股1.70港仙(2021年同期:1.50港仙)。

中期股息將派付予於2023年3月24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2023年4月14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 : 2023年3月22日(星期三)至
登記日期(首尾 2023年3月24日(星期五)
兩天包括在內)

股份過戶登記截止 : 2023年3月21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2022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2022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, 2023年2月23日

Condensed Consolidated Statement of Profit or Loss

簡明綜合損益表

Six months ended 31 December 2022
截至2022年12月31日止六個月

		Six months ended 31 December	
		截至12月31日止六個月	
		2022	2021
		2022年	2021年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Continuing operations	持續經營業務		
REVENUE	收入	365,102	358,210
Other income and gains	其他收入及收益	8,873	4,278
Professional services expenses	專業服務費用	(122,988)	(127,297)
Employee benefit expense	員工福利開支	(90,202)	(83,890)
Property rental and related expenses	物業租金及相關開支	(6,479)	(4,637)
Cost of inventories consumed	已耗存貨成本	(19,960)	(19,946)
Depreciation and amortisation	折舊及攤銷	(49,893)	(37,603)
Other expenses, net	其他支出淨額	(29,379)	(29,245)
Finance cost	融資成本	(2,966)	(1,834)
Share of (losses)/profits of:	分佔(虧損)/利潤：		
Joint ventures	合資公司	(198)	618
Associates	聯營公司	(1,990)	1,501
PROFIT BEFORE TAX	除稅前利潤	49,920	60,155
Income tax expense	所得稅費用	(7,631)	(10,981)
PROFIT FOR THE PERIOD FROM CONTINUING OPERATIONS	來自持續經營業務的期內利潤	42,289	49,174
Discontinued operation	已終止經營業務		
Profit for the period from discontinued operation	已終止經營業務的期內利潤	-	1,197
PROFIT FOR THE PERIOD	期內利潤	42,289	50,371
Attributable to:	以下各方應佔：		
Owners of the Company	本公司擁有人		
– From continuing operations	– 來自持續經營業務	42,469	44,661
– From discontinued operation	– 來自已終止經營業務	-	1,666
		42,469	46,327
Non-controlling interests	非控股權益	(180)	4,044
		42,289	50,371
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		
Basic and diluted	基本及攤薄		
– Continuing operations	– 持續經營業務	HK5.425 cents港仙	HK5.835 cents港仙
– Discontinued operation	– 已終止經營業務	-	HK0.218 cents港仙
Total – included discontinued operation	總額 – 包括已終止經營業務	HK5.425 cents港仙	HK6.053 cents港仙

Condensed Consolidated Statement of Comprehensive Income

簡明綜合全面收入表

Six months ended 31 December 2022
截至2022年12月31日止六個月

		Six months ended 31 December 截至12月31日止六個月	
		2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)
PROFIT FOR THE PERIOD	期內利潤	42,289	50,371
OTHER COMPREHENSIVE INCOME/(LOSS)	其他全面收入／(虧損)		
Other comprehensive income/(loss) 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／(虧損)：		
Exchange differences on translation of foreign operations	折算海外業務的匯兌差額	311	707
Release of reserve upon disposal of subsidiaries	因出售附屬公司而解除儲備	–	(1,786)
Net other comprehensive income/(loss) 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／(虧損)淨額	311	(1,079)
Other comprehensive 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	6,812	3,717
OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	期內其他全面收入，扣除稅項	7,123	2,638
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	期內全面收入總額	49,412	53,009
Attributable to:	以下各方應佔：		
– Owners of the Company	– 本公司擁有人	49,592	48,965
– Non-controlling interests	– 非控股權益	(180)	4,044
		49,412	53,009

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

31 December 2022
2022年12月31日

			31 December 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022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	11	137,054	141,501
Right-of-use assets	使用權資產		137,105	135,998
Goodwill	商譽	12	164,768	164,768
Other intangible assets	其他無形資產		58,939	59,852
Investments in joint ventures	於合資公司的投資		7,780	7,978
Investments in associates	於聯營公司的投資		21,172	24,782
Investments at fair value through other comprehensive income	按公允價值計入其他全面收入的投資	14	37,547	31,517
Finance lease receivables	應收融資租賃		4,890	5,858
Deferred tax assets	遞延稅項資產		7,398	5,110
Prepayments for purchase of property, plant and equipment	購買物業、廠房及設備的預付款項		22,857	3,968
Deposits	保證金		24,899	23,453
Total non-current assets	非流動資產總額		624,409	604,785
CURRENT ASSETS	流動資產			
Inventories	存貨		11,980	8,834
Trade receivables	貿易應收款項	15	102,131	81,414
Prepayments, other receivables and other assets	預付款項、其他應收款項及其他資產		31,610	29,008
Finance lease receivables	應收融資租賃		1,917	1,578
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產		29,139	28,529
Financial assets at amortised cost	按攤銷成本計量的金融資產	13	6,273	18,865
Amounts due from associates	應收聯營公司款項		6,075	22,999
Amount due from a joint venture	應收一間合資公司款項		340	1,119
Amounts due from related companies	應收關聯公司款項		1,387	1,446
Tax recoverable	可收回稅項		4,907	904
Pledged deposits	抵押存款		2,393	2,393
Cash and cash equivalents	現金及現金等價物		284,509	235,727
Total current assets	流動資產總額		482,661	432,816

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

31 December 2022
2022年12月31日

			31 December 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 HK\$'000 千港元 (Audited) (經審核)
CURRENT LIABILITIES	流動負債			
Trade payables	貿易應付款項	16	43,649	39,057
Other payables and accruals	其他應付款項及應計費用	17	90,837	58,543
Amounts due to non-controlling shareholders	應付非控股股東款項		15,513	2,293
Amounts due to associates	應付聯營公司款項		282	976
Amounts due to related companies	應付關聯公司款項		2,398	2,254
Provision	撥備		2,008	2,347
Lease liabilities	租賃負債		66,498	63,272
Tax payable	應付稅項		15,435	25,738
Total current liabilities	流動負債總額		236,620	194,480
NET CURRENT ASSETS	流動資產淨額		246,041	238,336
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		870,450	843,121
NON-CURRENT LIABILITIES	非流動負債			
Lease liabilities	租賃負債		86,962	85,069
Deferred tax liabilities	遞延稅項負債		12,701	13,306
Provision	撥備		9,011	7,441
Total non-current liabilities	非流動負債總額		108,674	105,816
NET ASSETS	資產淨額		761,776	737,305
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	18	793	793
Reserves	儲備		724,536	697,860
			725,329	698,653
Non-controlling interests	非控股權益		36,447	38,652
TOTAL EQUITY	權益總額		761,776	737,305

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

Six months ended 31 December 2022
截至2022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 已發行股本 HK\$'000 千港元	Share premium account 股份溢價賬 HK\$'000 千港元	Capital contribution reserve 出資儲備 HK\$'000 千港元	Shares held for the share award scheme 就股份獎勵計劃持有的股份 HK\$'000 千港元	Share-based payment reserve 以股份為基礎支付的儲備 HK\$'000 千港元	Fair value reserve 公允價值儲備 HK\$'000 千港元	Legal reserve 法定儲備 HK\$'000 千港元	Exchange fluctuation reserve 匯兌波動儲備 HK\$'000 千港元	Retained profits 留存利潤 HK\$'000 千港元	Total 合計 HK\$'000 千港元	Non-controlling interests 非控股權益 HK\$'000 千港元	Total equity 權益總額 HK\$'000 千港元
Notes 附註													
At 30 June 2021 (audited)	於2021年6月30日(經審核)	775	409,015*	37,294*	(14,693)*	47,542*	(17,495)*	2,571*	(1,647)*	176,136*	639,498	53,558	693,056
Profit for the period	期內利潤	-	-	-	-	-	-	-	-	46,327	46,327	4,044	50,371
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	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	-	-	-	-	-	3,717	-	-	-	3,717	-	3,717
Exchange differences on translation of foreign operations	折算海外業務的匯兌差額	-	-	-	-	-	-	707	-	707	-	-	707
Release of reserve upon disposal of subsidiaries	因出售附屬公司而解除儲備	-	-	-	-	-	-	-	(1,786)	-	(1,786)	-	(1,786)
Total comprehensive income/(loss) for the period	期內全面收入/(虧損)總額	-	-	-	-	-	3,717	-	(1,079)	46,327	48,965	4,044	53,009
Equity-settled arrangements	以權益結算之安排	-	-	-	-	2,622	-	-	-	-	2,622	-	2,622
Dividends paid to non-controlling interests	已付非控股權益的股息	-	-	-	-	-	-	-	-	-	-	(9,345)	(9,345)
Issue of shares under the share award scheme	根據股份獎勵計劃發行股份	-	-	-	279	-	-	-	-	-	279	-	279
Equity-settled share based payment arrangements	以權益結算以股份為基礎的付款安排	-	-	-	-	(279)	-	-	-	-	(279)	-	(279)
Final 2021 dividend	2021年末期股息	-	-	-	-	-	-	-	-	(21,476)	(21,476)	-	(21,476)
Transfer to legal reserve	轉撥至法定儲備	-	-	-	-	-	-	23	-	(23)	-	-	-
Establishment of subsidiaries	成立附屬公司	-	-	-	-	-	-	-	-	-	-	316	316
Disposal of a subsidiary	出售附屬公司	-	-	-	-	-	-	-	-	-	-	(9,040)	(9,040)
At 31 December 2021 (unaudited)	於2021年12月31日(未經審核)	775	409,015*	37,294*	(14,414)*	49,885*	(13,778)*	2,594*	(2,726)*	200,964*	669,609	39,533	709,142
At 30 June 2022 (audited)	於2022年6月30日(經審核)	793	422,505*	37,294*	(14,564)*	23,375*	(6,838)*	2,540*	(3,972)*	237,520*	698,653	38,652	737,305
Profit for the period	期內利潤	-	-	-	-	-	-	-	-	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	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	-	-	-	-	-	6,812	-	-	-	6,812	-	6,812
Exchange differences on translation of foreign operations	折算海外業務的匯兌差額	-	-	-	-	-	-	-	311	-	311	-	311
Total comprehensive income/(loss) for the period	期內全面收入/(虧損)總額	-	-	-	-	-	6,812	-	311	42,469	49,592	(180)	49,412
Dividends paid to non-controlling interests	已付非控股權益的股息	-	-	-	-	-	-	-	-	-	-	(2,025)	(2,025)
Purchases of shares for the share award scheme	就股份獎勵計劃購買的股份	-	-	-	(1,039)	-	-	-	-	-	(1,039)	-	(1,039)
Equity-settled share based payment arrangements	以權益結算以股份為基礎的付款安排	-	-	-	1,580	(7,787)	-	-	-	8,110	1,903	-	1,903
2022 Final dividend	2022年末期股息	-	-	-	-	-	-	-	-	(23,780)	(23,780)	-	(23,780)
Transfer to legal reserve	轉撥至法定儲備	-	-	-	-	-	-	265	-	(265)	-	-	-
At 31 December 2022 (unaudited)	於2022年12月31日(未經審核)	793	422,505*	37,294*	(14,023)*	15,588*	(26)*	2,805*	(3,661)*	264,054*	725,329	36,447	761,776

* These reserve accounts comprise the consolidated reserves of HK\$724,536,000 (30 June 2022: HK\$697,860,000) 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724,536,000港元(2022年6月30日: 697,860,000港元)。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

Six months ended 31 December 2022
截至2022年12月31日止六個月

		Six months ended 31 December	
		截至12月31日止六個月	
		2022	2021
		2022年	2021年
		HK\$'000	HK\$'000
		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	49,920	61,352
Total non-cash adjustments	非現金調整總額	50,070	26,841
Total working capital adjustments	營運資金調整總額	16,640	(35,957)
Cash generated from operations	經營業務產生的現金	116,630	52,236
Interest received	已收利息	579	54
Hong Kong profits tax paid	已付香港利得稅	(24,906)	(17,162)
Net cash flows from operating activities	經營活動產生的現金流量淨額	92,303	35,128
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動的現金流量		
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	11 (9,135)	(28,007)
Net outflow from disposal of subsidiaries	出售附屬公司的流出淨額	–	(386)
Prepayments for purchase of property, plant and equipment	購買物業、廠房及設備的預付款項	(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	–
Purchase of investments at fair value through profit or loss	購買按公允價值計入損益的投資	–	(6,240)
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	5 5,106	2,188
Dividend received from financial assets at fair value through profit or loss	來自按公允價值計入損益的金融資產之股息	5 –	70
Other investing activities	其他投資活動	2,407	1,995
Net cash used in investing activities	投資活動使用的現金淨額	(8,031)	(30,380)

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

Six months ended 31 December 2022
截至2022年12月31日止六個月

Six months ended 31 December

截至12月31日止六個月

2022 2021

2022年 2021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	(29,947)	(28,421)
Dividend paid to non-controlling interests	已付非控股權益股息	(2,025)	(9,345)
Other financing activities	其他融資活動	(4,005)	(1,983)
Net cash flows used in financing activities	融資活動使用的現金流量淨額	(35,977)	(39,749)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加/(減少)淨額	48,295	(35,001)
Effect of foreign exchange rate changes, net	外匯匯率變動之影響淨額	487	437
Cash and cash equivalents at beginning of period	期初現金及現金等價物	235,727	293,974
CASH AND CASH EQUIVALENTS AT END OF PERIOD	期末現金及現金等價物	284,509	259,410
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結餘分析		
Cash and bank balances	現金及銀行存款	284,509	259,410

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 2022 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 2022.

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2022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2022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 2022 are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 30 June 2022, 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 2022.

- Amendments to HKAS 16, *Property, plant and equipment: Proceeds before intended use*
- Amendments to HKAS 37, *Provisions, contingent liabilities and contingent assets: Onerous contracts – cost of fulfilling a contract*

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 amended HKFRSs are discussed below:

3. 會計政策及披露變動

編製本集團截至2022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2022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2022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。

- 香港會計準則第16號之修訂，物業、廠房及設備：擬定用途前之所得款項
- 香港會計準則第37號之修訂，撥備、或然負債及或然資產：虧損性合約－履行合約的成本

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。採納經修訂香港財務報告準則之影響論述如下：

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 16, *Property, plant and equipment: Proceeds before intended use*

The amendments prohibit an entity from deducting the proceeds from selling items produced before that asset is available for use from the cost of an item of property, plant and equipment. Instead, the sales proceeds and the related costs should be included in profit and loss. The amendments do not have a material impact on these financial statements as the Group does not sell items produced before an item of property, plant and equipment is available for use.

Amendments to HKAS 37, *Provisions, contingent liabilities and contingent assets: Onerous contracts — cost of fulfilling a contract*

The amendments clarify that for the purpose of assessing whether a contract is onerous, the cost of fulfilling the contract includes both the incremental costs of fulfilling that contract and an allocation of other costs that relate directly to fulfilling contracts.

Previously, the Group included only incremental costs when determining whether a contract was onerous. In accordance with the transitional provisions, the Group has applied the new accounting policy to contracts for which it has not yet fulfilled all its obligations at 1 July 2022, and has concluded that none of them is onerous.

3. 會計政策及披露變動 (續)

香港會計準則第16號之修訂，物業、廠房及設備：擬定用途前之所得款項

該等修訂禁止實體從物業、廠房及設備項目之成本扣除出售該資產可使用前所生產項目之所得款項。相反，銷售所得款項及相關成本應計入損益。該等修訂對該等財務報表並無重大影響，此乃由於本集團並無出售物業、廠房及設備項目可使用前所生產之項目。

香港會計準則第37號之修訂，撥備、或然負債及或然資產：虧損性合約—履行合約的成本

該等修訂澄清企業在評估合約是否構成虧損性合約時，履行合約之成本需包括履行合約之增量成本及其他履行合約之直接成本之分攤金額。

過往，本集團在釐定合約是否構成虧損性合約時僅包括增量成本。根據過渡條文，本集團已將新會計政策應用於其在2022年7月1日尚未履行全部責任之合約上，並且推斷概無合約屬虧損性合約。

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，以利便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

		Continuing Operations 持續經營業務					
		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	Continuing Operations Sub-total 持續經營業務 小計 HK\$'000 千港元	Discontinued Operation 已終止 經營業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Six months ended	截至2022年12月31日止						
31 December 2022 (unaudited)	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	-	365,102
Inter-segment sales	分部間銷售	201	63,293	-	63,494	-	63,494
		128,572	281,255	18,769	428,596	-	428,596
<i>Reconciliation:</i>	<i>調節:</i>						
Elimination of inter-segment sales	分部間銷售抵銷				(63,494)	-	(63,494)
Revenue	收入				365,102	-	365,102
Segment results	分部業績	23,498	30,071	6,114	59,683	-	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)

(a) Revenue and results (Continued)

4. 經營分部資料 (續)

(a) 收入及業績 (續)

		Continuing Operations 持續經營業務					
		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	Continuing Operations Sub-total 持續經營業務 小計 HK\$'000 千港元	Discontinued Operation 已終止 經營業務 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Six months ended	截至2021年12月31日止						
31 December 2021 (unaudited)	六個月(未經審核)						
Segment revenue:	分部收入:						
External sales	外部銷售	123,517	211,988	22,705	358,210	6,099	364,309
Inter-segment sales	分部間銷售	973	60,999	-	61,972	-	61,972
		124,490	272,987	22,705	420,182	6,099	426,281
<i>Reconciliation:</i>	<i>調節:</i>						
Elimination of inter-segment sales	分部間銷售抵銷				(61,972)	-	(61,972)
Revenue	收入				358,210	6,099	364,309
Segment results	分部業績	19,386	51,843	529	71,758	1,197	72,955
<i>Reconciliation:</i>	<i>調節:</i>						
Interest income	利息收入						982
Other income and gains	其他收入及收益						3,796
Share of profits of:	分佔利潤:						
Joint ventures	合資公司						618
Associates	聯營公司						1,501
Corporate and other unallocated expenses, net	公司及其他未分配開支淨額						(18,500)
Profit before tax	除稅前利潤						61,352
Income tax expense	所得稅費用						(10,981)
Profit for the period	期內利潤						50,371

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:

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	
		2022	2021
		2022年	2021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	23,241	20,409
Customer B	客戶B	14,713	20,099

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 from continuing operations is as follows:

Disaggregated revenue information from continuing operations

Six months ended 31 December 2022

5. 收入、其他收入及收益

來自持續經營業務的收入之分析如下：

經分拆之來自持續經營業務的收入之資料

截至2022年12月31日止六個月

		Six months ended 31 December		Increase/ (decrease)
		截至12月31日止六個月		
		2022	2021	增加／ (減少)
		2022年	2021年	
		HK\$'000	HK\$'000	
		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	128,371	123,517	3.9%
Medical	醫療	118,499	112,435	5.4%
Dental	牙科	9,872	11,082	(10.9%)
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	217,962	211,988	2.8%
Medical	醫療	186,253	181,567	2.6%
Dental	牙科	31,709	30,421	4.2%
Mainland China Clinical Healthcare Services	中國內地臨床醫療保健服務	18,769	22,705	(17.3%)
TOTAL	合計	365,102	358,210	1.9%

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 from continuing operations is as follows:

5. 收入、其他收入及收益(續)

來自持續經營業務的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	
		2022	2021
		2022年	2021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	189	317
Bank interest income	銀行利息收入	579	49
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	928
Interest income for finance lease	融資租賃之利息收入	135	–
Rental income	租金收入	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	5,106	2,188
Dividend income from financial assets at fair value through profit or loss	按公允價值計入損益的金融資產的股息收入	–	70
Gain on disposal of subsidiaries	出售附屬公司的收益	–	459
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	609	–
Others	其他	952	267
		8,873	4,278

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 from continuing operations is arrived at after charging/(crediting):

6. 除稅前利潤

本集團來自持續經營業務的除稅前利潤乃扣除／(計入)下列各項後得出：

		Six months ended 31 December	
		截至12月31日止六個月	
		2022	2021
		2022年	2021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	1,155
Depreciation of property, plant and equipment	物業、廠房及設備折舊	14,744	9,097
Depreciation of right-of-use assets	使用權資產折舊	34,235	27,351
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)	1,903	2,622
Fair value (gain)/loss 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)/虧損	(609)	1,547
Foreign exchange differences, net	匯兌差額淨值	(78)	79
Gain on disposal of subsidiaries	出售附屬公司的收益	-	(459)
Write-off of items of property, plant and equipment	撇銷物業、廠房及設備項目	31	47

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 2021: 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 from continuing operations 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2021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來自持續經營業務之所得稅金額代表：

		Six months ended 31 December	
		截至12月31日止六個月	
		2022	2021
		2022年	2021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	11,579	10,619
Current – Mainland China/Macau	即期－中國內地／澳門		
Charge for the period	期內支出	245	567
Over-provision in prior years	過往年度超額撥備	(1,300)	–
Deferred	遞延	(2,893)	(205)
Total tax charge for the period	期內稅項支出總額	7,631	10,981

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

8. DISCONTINUED OPERATION

On 31 December 2021, 55% shareholding of The GBA Healthcare Group Limited (“GBA Healthcare Group”), previously known as UMP Healthcare China Limited, an indirect non-wholly owned subsidiary of the Company, was disposed of at a consideration of HK\$22 million. Subsequent to the transaction, the Group’s shareholding in GBA Healthcare Group decreased from 80% to 25% and the Group ceased control over GBA Healthcare Group. As a result, GBA Healthcare Group and its subsidiaries have become the associates of the Group. As the disposed business is considered as a major line of business, the corresponding operation had been classified as a discontinued operation as a result of the completion of disposal.

The results of these discontinued operation for the six month period ended 31 December 2021 are set out below:

8. 已終止經營業務

於2021年12月31日，本公司間接非全資附屬公司大灣區醫療集團有限公司（「大灣區醫療集團」，前稱為聯合醫務中國有限公司）的55%股權以22百萬港元的代價出售。交易完成後，本集團在大灣區醫療集團的持股比例從80%降至25%而本集團不再控制大灣區醫療集團。因此，大灣區醫療集團及其附屬公司已成為本集團的聯營公司。由於所出售的業務被認為是主要的業務線，相應的業務在出售完成後已分類為已終止經營業務。

截至2021年12月31日止六個月期間，此等已終止經營業務的業績如下：

		Six months ended 31 December 2021 截至2021年 12月31日止六個月 HK\$'000 千港元 (unaudited) (未經審核)
REVENUE	收入	6,099
Other income and gains	其他收入及收益	5,379
Professional services expenses	專業服務費用	(3,571)
Employee benefit expense	員工福利開支	(9,374)
Cost of inventories consumed	已耗存貨成本	(362)
Depreciation and amortisation	折舊及攤銷	(4,212)
Other expenses, net	其他支出淨額	(8,025)
Finance cost	融資成本	(149)
LOSS BEFORE TAX	除稅前虧損	(14,215)
Income tax expense	所得稅費用	-
		(14,215)
Gain on disposal of discontinued operation	出售已終止經營業務的收益	15,412
PROFIT FOR THE PERIOD FROM DISCONTINUED OPERATION	已終止經營業務的期內利潤	1,197

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

8. DISCONTINUED OPERATION (Continued)

Total comprehensive income from discontinued operation

8. 已終止經營業務(續)

已終止經營業務之全面收入總額

		Six months ended 31 December 2021 截至2021年 12月31日止六個月 HK\$'000 千港元 (unaudited) (未經審核)
PROFIT FOR THE PERIOD FROM DISCONTINUED OPERATION	已終止經營業務的期內利潤	1,197
OTHER COMPREHENSIVE LOSS	其他全面虧損	
Other comprehensive loss 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虧損：	
Exchange differences on translation of foreign operations	折算海外業務的匯兌差額	(692)
Release of reserve upon disposal of subsidiaries	因出售附屬公司而解除儲備	(1,786)
OTHER COMPREHENSIVE LOSS FOR THE PERIOD, NET OF TAX	期內其他全面虧損，扣除稅項	(2,478)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	期內全面虧損總額	(1,281)
Attributable to:	以下各方應佔：	
Owners of the Company	本公司擁有人	(812)
Non-controlling interests	非控股權益	(469)
		(1,281)

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

8. DISCONTINUED OPERATION (Continued)

The disposal was completed on 31 December 2021. The carrying amounts of assets and liabilities as at 31 December 2021, the disposal date, were as follow:

8. 已終止經營業務(續)

出售已於2021年12月31日完成。資產及負債於2021年12月31日(出售日期)的賬面值如下：

		HK\$'000 千港元 (unaudited) (未經審核)
Property, plant and equipment	物業、廠房及設備	15,342
Right-of-use assets	使用權資產	5,534
Investments at fair value through other comprehensive income	按公允價值計入其他全面收入的投資	494
Deposits	保證金	2,101
Inventories	存貨	167
Trade receivables	貿易應收款項	1,585
Prepayments, other receivables and other assets	預付款項、其他應收款項及其他資產	1,272
Cash and cash equivalents	現金及現金等價物	24,349
Trade payables	貿易應付款項	(2,191)
Other payables and accruals	其他應付款項及應計費用	(4,962)
Lease liabilities	租賃負債	(6,121)
Amounts due to related companies	應付關聯公司款項	(17,143)
Non-controlling interest	非控股權益	(4,086)
		16,341
Gain on disposal	出售之收益	15,412
Release of reserve upon disposal	因出售而解除儲備	(1,786)
		29,967
Represented by:	代表：	
Cash consideration received	已收現金代價	22,000
Fair value of the Group's existing shareholding	本集團現有股權的公允價值	7,967
		29,967

Notes to the Condensed Consolidated Interim Financial Statements

簡明綜合中期財務報表附註

8. DISCONTINUED OPERATION (Continued)

Analysis of net outflow of cash and cash equivalents in respect of the disposal of subsidiaries as at 31 December 2021, the disposal date were as follows:

8. 已終止經營業務(續)

於2021年12月31日(出售日期)有關出售附屬公司的現金及現金等價物的流出淨額之分析如下:

		HK\$'000 千港元 (unaudited) (未經審核)
Satisfied by:	以下列方式支付:	
Cash consideration received	已收現金代價	22,000
Cash and cash equivalents disposed of	已出售的現金及現金等價物	(24,349)
Net outflow of cash and cash equivalents in respect of the disposal of subsidiaries	有關出售附屬公司的現金及現金等價物的流出淨額	(2,349)

Cash flows from discontinued operation

已終止經營業務的現金流量

		Six months ended 31 December 2021 截至2021年 12月31日止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Net cash used in operating activities	經營活動所用現金淨額	(5,922)
Net cash used in investing activities	投資活動所用現金淨額	(5,415)
Net cash used in financing activities	融資活動所用現金淨額	(2,337)
Net cash used in discontinued operation	已終止經營業務所用現金淨額	(13,674)

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簡明綜合中期財務報表附註

9. DIVIDENDS

9. 股息

		Six months ended 31 December	
		截至12月31日止六個月	
		2022	2021
		2022年	2021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 2022:	截至2022年6月30日止年度之末期股息：		
HK3.00 cents (year ended 30 June 2021: HK2.80 cents) per ordinary share	每股普通股3.00港仙(截至2021年6月30日止年度：2.80港仙)	23,780	21,476
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 2022:	截至2022年12月31日止六個月之中期股息：		
HK1.70 cent (six months ended 31 December 2021: HK1.50 cent) per ordinary share	每股普通股1.70港仙(截至2021年12月31日止六個月：1.50港仙)	13,786	11,890

The proposed interim dividend of HK1.70 cent per ordinary share in respect of the year ending 30 June 2023 was approved by the board of directors on 23 February 2023. The interim dividend of HK1.50 cent per ordinary share in respect of the year ended 30 June 2022 was approved by the board of directors on 24 February 2022.

The final dividend of HK3.00 cents per ordinary share, with a scrip dividend alternative, in respect of the year ended 30 June 2022 was approved by the Company's shareholders at the annual general meeting held on 25 November 2022. The final dividend of HK2.80 cents per ordinary share in respect of year ended 30 June 2021 was approved by the Company's shareholders at the annual general meeting held on 26 November 2021.

有關截至2023年6月30日止年度之擬派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2022年6月30日止年度之中期股息每股普通股1.50港仙於2022年2月24日獲董事會批准。

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(連同以股代息選項)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。有關截至2021年6月30日止年度之末期股息每股普通股2.80港仙於2021年11月26日舉行之股東週年大會上獲本公司股東批准。

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簡明綜合中期財務報表附註

10. 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 2022 attributable to ordinary equity holders of the Company of HK\$42,469,000 (six months ended 31 December 2021: HK\$46,327,000), and the weighted average number of ordinary shares of 782,842,495 (six months ended 31 December 2021: 765,417,711) 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 2022 and 2021 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. 本公司普通權益持有人應佔每股盈利

截至2022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42,469,000港元(截至2021年12月31日止六個月: 46,327,000港元)及期內已發行普通股加權平均股數782,842,495股(截至2021年12月31日止六個月: 765,417,711股)(此並不包括股份獎勵計劃項下預留的股份)計算。

截至2022年及2021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。

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簡明綜合中期財務報表附註

11. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 31 December 2022, additions of property, plant and equipment amounted to HK\$9,135,000 (six months ended 31 December 2021: HK\$28,007,000).

12. GOODWILL

11. 物業、廠房及設備

於截至2022年12月31日止六個月期間，添置物業、廠房及設備項目為9,135,000港元（截至2021年12月31日止六個月：28,007,000港元）。

12. 商譽

		31 December 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 HK\$'000 千港元 (Audited) (經審核)
At end of period/year	期/年末	164,768	164,768

13. FINANCIAL ASSETS AT AMORTISED COST

13. 按攤銷成本計量的金融資產

		31 December 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022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	6,273	18,865
Analysed into:	分析作：		
Non-current portion	非即期部分	-	-
Current portion	即期部分	6,273	18,865
		6,273	18,865

As at 31 December 2022, the Group's financial assets at amortised cost have fixed maturity dates in 2023 and fixed interest rates at 6.15% per annum (30 June 2022: 4.25% to 6.875% per annum).

於2022年12月31日，本集團按攤銷成本計量的金融資產具有在2023年的固定到期日，定息年利率為6.15%（2022年6月30日：年利率介乎4.25%至6.875%）。

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簡明綜合中期財務報表附註

14. INVESTMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

14. 按公允價值計入其他全面收入的投資

		31 December 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022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	3,870	3,885
Listed equity investments, at fair value	上市股本投資，按公允價值計量	33,677	27,632
		37,547	31,517

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

During the period, the Group received dividends in the approximate amounts of HK\$30,000 (six months ended 31 December 2021: nil) and HK\$5,076,000 (six months ended 31 December 2021: HK\$2,258,000) from an unlisted equity investment and a listed equity investment, respectively.

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。

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約為30,000港元（截至2021年12月31日止六個月：無）及5,076,000港元（截至2021年12月31日止六個月：2,258,000港元）的股息。

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15. TRADE RECEIVABLES

15. 貿易應收款項

		31 December 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	102,131	81,414

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:

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 2022 2022年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2022 2022年 6月30日 HK\$'000 千港元 (Audited) (經審核)
Within 1 month	1個月內	60,363	54,110
1 to 2 months	1至2個月	19,195	11,546
2 to 3 months	2至3個月	14,360	10,456
Over 3 months	3個月以上	8,213	5,302
		102,131	81,414

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16. 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
		2022	2022
		2022年	2022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	29,708	27,604
1 to 3 months	1至3個月	13,820	11,089
Over 3 months	3個月以上	121	364
		43,649	39,057

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

16. 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
		2022	2022
		2022年	2022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	29,708	27,604
1 to 3 months	1至3個月	13,820	11,089
Over 3 months	3個月以上	121	364
		43,649	39,057

貿易應付款項為免息且一般於30天至90天內結算。

17. OTHER PAYABLES AND ACCRUALS

			31 December	30 June
			2022	2022
			2022年	2022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)	20,981	19,081
Other payables	其他應付款項	(b)	21,871	21,366
Dividend payable	應付股息		23,780	-
Accruals	應計費用	(b)	18,860	15,017
Deposits received	已收保證金		5,345	3,079
			90,837	58,543

17. 其他應付款項及應計費用

			31 December	30 June
			2022	2022
			2022年	2022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)	20,981	19,081
Other payables	其他應付款項	(b)	21,871	21,366
Dividend payable	應付股息		23,780	-
Accruals	應計費用	(b)	18,860	15,017
Deposits received	已收保證金		5,345	3,079
			90,837	58,543

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17. OTHER PAYABLES AND ACCRUALS (Continued) 17. 其他應付款項及應計費用(續)

Notes:

(a) Details of contract liabilities are as follows:

		31 December	30 June
		2022	2022
		2022年	2022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)
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	15,338	13,114
Provision of clinical healthcare services	提供臨床醫療保健服務	5,643	5,967
		20,981	19,081

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

附註：

(a) 合約負債的詳情如下：

(b) 其他應付款項及應計費用不計息，且一般按的要求償還。

18. SHARE CAPITAL

18. 股本

		31 December	30 June
		2022	2022
		2022年	2022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)
Authorised:	法定：		
5,000,000,000 (30 June 2022: 5,000,000,000) ordinary shares of HK\$0.001 (30 June 2022: HK\$0.001) each	5,000,000,000股(2022年6月30日：5,000,000,000股)每股面值0.001港元(2022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：		
792,666,555 (30 June 2022: 792,666,555) ordinary shares of HK\$0.001 (30 June 2022: HK\$0.001) each	792,666,555股(2022年6月30日：792,666,555股)每股面值0.001港元(2022年6月30日：0.001港元)的普通股	793	793

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簡明綜合中期財務報表附註

18. SHARE CAPITAL (Continued)

The movements in the Company's authorised and issued share capital during the period from 1 July 2021 to 31 December 2022 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 2021, at 31 December 2021, at 30 June 2022, at 1 July 2022 and at 31 December 2022	於2021年7月1日、於2021年12月31日、於2022年6月30日、於2022年7月1日及於2022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 2021	於2021年7月1日	775,350,089	775
Shares issued in lieu of cash dividend	發行股份以代替現金股息	(a) 17,316,466	18
At 30 June 2022, at 1 July 2022, and at 31 December 2022	於2022年6月30日、於2022年7月1日及於2022年12月31日	792,666,555	793

(a) On 26 November 2021, the Company's shareholders approved at the annual general meeting a final dividend of HK2.80 cents per ordinary share payable in cash with a scrip dividend alternative ("the Scrip Dividend Scheme") for the year ended 30 June 2021 (the "2021 Final Dividend"). During the year ended 30 June 2022, 17,316,466 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 2021 Final Dividend of HK\$13,506,802. The remaining balance of the 2021 Final Dividend of HK\$8,203,000 was satisfied by cash. Further details of the Scrip Dividend Scheme are set out in the Company's circular dated 24 December 2021.

18. 股本(續)

於2021年7月1日至2022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 2021, at 31 December 2021, at 30 June 2022, at 1 July 2022 and at 31 December 2022	於2021年7月1日、於2021年12月31日、於2022年6月30日、於2022年7月1日及於2022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 2021	於2021年7月1日	775,350,089	775
Shares issued in lieu of cash dividend	發行股份以代替現金股息	(a) 17,316,466	18
At 30 June 2022, at 1 July 2022, and at 31 December 2022	於2022年6月30日、於2022年7月1日及於2022年12月31日	792,666,555	793

(a) 於2021年11月26日，本公司股東於股東週年大會上批准派發截至2021年6月30日止年度的末期股息每股普通股2.80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」）（「2021年末期股息」）。截至2022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17,316,466股入賬列作繳足之新股份，以支付13,506,802港元的2021年末期股息。2021年末期股息的餘額8,203,000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2021年12月24日的本公司通函。

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簡明綜合中期財務報表附註

19. DISPOSAL OF SUBSIDIARIES

On 31 December 2021, 55% shareholding of GBA Healthcare Group, an indirect non-wholly owned subsidiary of the Company, was disposed at a consideration of HK\$22 million. Further details are included in note 8 to the condensed consolidated interim financial statements.

As at 30 June 2021, the Group classified the assets and liabilities of two subsidiaries, Health Network Medical Centre (Shatin) Limited (“HNMCL”) and 上海快驗保門診部有限公司 (“快驗保”), as assets and liabilities of disposal groups classified as held for sale.

During the six months ended 31 December 2021, the Group completed the disposal of its 55% and 100% equity interest of HNMCL and 快驗保 respectively.

HNMCL was engaged in the provision of general practice services and 快驗保 was engaged in the provision of health check-up services.

Upon the completion of disposal transaction of 快驗保 and HNMCL, the total gain on disposal of HK\$0.5 million was recognised in profit and loss during the six months ended 31 December 2021.

19. 業務合併

於2021年12月31日，本公司間接非全資附屬公司大灣區醫療集團的55%股權以22百萬港元的代價出售。進一步詳情載於簡明綜合中期財務報表附註8。

於2021年6月30日，本集團將兩間附屬公司健聯醫務中心(沙田)有限公司(「健聯」)及上海快驗保門診部有限公司(「快驗保」)的資產及負債分類為持作出售的出售組別的資產及負債。

於截至2021年12月31日止六個月期間，本集團完成出售其在健聯及快驗保的55%及100%股權。

健聯從事提供全科醫療服務而快驗保則從事提供體檢服務。

出售快驗保及健聯的交易完成後，出售總收益0.5百萬港元已在截至2021年12月31日止六個月期間的損益確認。

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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
		2022	2022
		2022年	2022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：		
Leasehold improvements	租賃物業裝修	10,647	1,556
Fixtures and office equipment	裝置及辦公室設備	69	-
Medical equipment	醫療設備	81,746	18,800
Computer equipment and software	電腦設備及軟件	2,114	2,045
		94,576	22,401

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	
		2022	2021
		2022年	2021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	158	144
Professional services expense	專業服務費用	1,530	1,657
Healthcare services income	醫療保健服務收入	209	246
Joint ventures:	合資公司：		
Administrative support fee income	行政支援費收入	23	36
Professional services expense	專業服務費用	132	191
Related companies*:	關聯公司*：		
Administrative support fee income	行政支援費收入	1,299	-
Lease payments/property rental and related expenses	租賃付款／物業租金及相關開支	3,314	3,369
Contract healthcare solution services income	合約醫療保健解決方案服務收入	10,928	6,488

* 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\$2,635,000 (six months ended 31 December 2021: HK\$2,578,000), HK\$138,000 (six months ended 31 December 2021: HK\$131,000) and HK\$541,000 (six months ended 31 December 2021: HK\$660,000) respectively. The corresponding right-of-use assets and lease liabilities as at 31 December 2022 are HK\$6,002,000 (30 June 2022: HK\$8,660,000) and HK\$6,189,000 (30 June 2022: HK\$8,862,000) 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2,635,000港元(截至2021年12月31日止六個月：2,578,000港元)、138,000港元(截至2021年12月31日止六個月：131,000港元)及541,000港元(截至2021年12月31日止六個月：660,000港元)。於2022年12月31日之相應使用權資產及租賃負債分別為6,002,000港元(2022年6月30日：8,660,000港元)及6,189,000港元(2022年6月30日：8,862,000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:

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	
		2022	2021
		2022年	2021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))	4,835	4,607

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.

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。

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)

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

21. 關聯方交易 (續)

(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	
		2022	2021
		2022年	2021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	6,192	9,059
Contribution to defined contribution retirement plans	定額供款退休計劃的供款	45	36
Total compensation paid to key management personnel	支付予主要管理人員的薪酬總額	6,237	9,095

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 2022 (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2022年12月31日(未經審核)

		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 千港元	HK\$'000 千港元	HK\$'000 千港元	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	–	–	3,870	3,870
– Listed equity investments	– 上市股本投資	33,677	–	–	33,677
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	1,674	–	–	1,674
– Unlisted but quoted investment funds	– 非上市但有報價的投資基金	–	27,465	–	27,465
		35,351	27,465	3,870	66,686

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 公允價值計量採用的基準			
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total
		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 千港元	HK\$'000 千港元	HK\$'000 千港元	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	–	–	3,885	3,885
– Listed equity investments	– 上市股本投資	27,632	–	–	27,632
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	1,806	–	–	1,806
– Unlisted but quoted investment funds	– 非上市但有報價 的投資基金	–	26,723	–	26,723
		29,438	26,723	3,885	60,046

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 2021: 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2021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 23 February 2023.

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 公允價值計量採用的基準			
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total
		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 千港元	HK\$'000 千港元	HK\$'000 千港元	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	–	–	3,885	3,885
– Listed equity investments	– 上市股本投資	27,632	–	–	27,632
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	1,806	–	–	1,806
– Unlisted but quoted investment funds	– 非上市但有報價 的投資基金	–	26,723	–	26,723
		29,438	26,723	3,885	60,046

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2023年2月23日獲董事會批准及授權刊發。

Glossary

詞彙

“1HFY2022” 「2022財政年度上半年」	six months ended 31 December 2021; 截至2021年12月31日止六個月；
“1HFY2023” 「2023財政年度上半年」	six months ended 31 December 2022; 截至2022年12月31日止六個月；
“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” or “CEO” 「行政總裁」	the chief executive officer of the Company; 本公司行政總裁；
“Code of Conduct for Securities Transactions by Employees” 「僱員進行證券交易的操守準則」	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；
“Company” or “UMP” 「本公司」或「聯合醫務」	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）；
“Contract Customers” 「合約客戶」	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；
“Corporate Governance Code” 「企業管治守則」	the Corporate Governance Code as set out in Appendix 14 to the Listing Rules; 上市規則附錄十四所載之企業管治守則；
“COVID-19” 「新型冠狀病毒」	means coronavirus disease 2019, a disease caused by a novel virus designated as severe acute respiratory syndrome coronavirus 2; 2019冠狀病毒疾病，一種由被稱為嚴重急性呼吸系統綜合症冠狀病毒2的新型病毒引起的疾病；

Glossary

詞彙

“CR Medical” 「華潤醫療」	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)；
“CT Scan” 「電腦斷層掃描」	computed tomography scan, a medical imaging technique used in radiology to get detailed images of the body non-invasively for diagnostic purposes; 電腦斷層掃描，是放射學中的一種醫學影像技術，用於無創地獲得人體的詳細影像以作診斷用途；
“Dental Services” 「牙科服務」	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)；
“Dentist(s)” 「牙醫」	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；
“Director(s)” 「董事」	the director(s) of the Company; 本公司董事；
“Doctor(s)” 「醫生」	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；
“FY2022” 「2022財政年度」	the year ended 30 June 2022; 截至2022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，已具備按需要轉介患者至適合專科或服務所需的知識；
“Global Offering” 「全球發售」	the offer of the shares of the Company to the public in Hong Kong and outside the United States of America in offshore transactions in reliance on Regulation S, the details of which are set out in “Structure of the Global Offering” of the Prospectus; 本公司向香港公眾人士及依據S規例在美國境外的離岸交易中發售股份，詳情載於招股章程「全球發售的架構」；
“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；
“Healthcare Ventures” 「醫療創業控股」	Healthcare Ventures Holdings Limited, a company incorporated under the laws of British Virgin Islands with limited liability, which is a substantial shareholder of the Company and wholly-owned subsidiary of Chow Tai Fook Enterprises Limited; 醫療創業控股有限公司，一間根據英屬處女群島法律註冊成立的有限公司，為本公司的主要股東及周大福企業有限公司的全資附屬公司；
“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；

Glossary

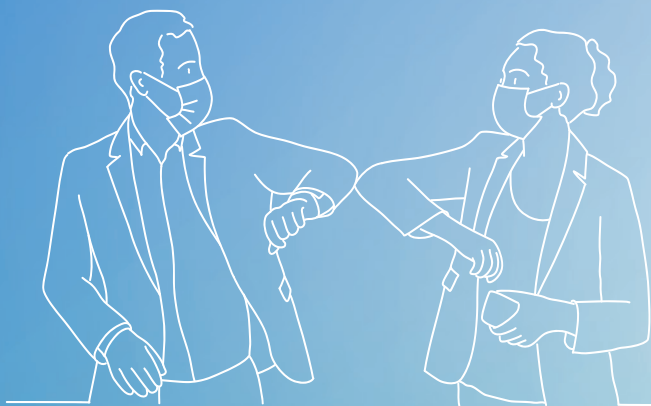
詞彙

“Hong Kong Stock Exchange” or “Stock Exchange” 「香港聯交所」或「聯交所」	The Stock Exchange of Hong Kong Limited; 香港聯合交易所有限公司；
“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 10 to the Listing Rules; 上市規則附錄十所載上市發行人董事進行證券交易的標準守則；
“MRI” 「磁力共振成像」	magnetic resonance imaging, a procedure that uses magnetism, radio waves, and a computer to create images of areas inside the body; 磁力共振成像，是一種使用磁力、無線電波和電腦來創建身體內部區域影像的程序；

“PET-CT”	positron emission tomography-computed tomography, a nuclear medicine technique which combines, in a single gantry, a positron emission tomography (PET) scanner and an x-ray computed tomography (CT) scanner, to acquire sequential images from both devices in the same session, which are combined into a single superposed (co-registered) image;
「正電子電腦斷層掃描」	正電子發射電腦斷層掃描，在單一掃描器機架結合正電子發射斷層掃描器 (PET) 及X光電腦斷層掃描器 (CT)，在同一次療程從兩部儀器取得序列影像並將該等影像結合成單一疊加 (融合) 影像；
“Plan Members”	members of the Group’s corporate healthcare benefits plans, who typically include group medical insurance policyholders and employees of corporations and/or their dependants;
「計劃成員」	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”	the post-IPO share option scheme approved and adopted by the Company on 2 November 2015;
「首次公開發售後購股權計劃」	本公司於2015年11月2日批准及採納的首次公開發售後購股權計劃；
“Pre-IPO Share Option Scheme”	the pre-IPO share option scheme approved and adopted by the Board on 18 August 2015;
「首次公開發售前購股權計劃」	董事會於2015年8月18日批准及採納的首次公開發售前購股權計劃；
“Prospectus”	the prospectus of the Company dated 17 November 2015;
「招股章程」	日期為2015年11月17日之本公司招股章程；
“Remuneration Committee”	the remuneration committee of the Board;
「薪酬委員會」	董事會轄下薪酬委員會；
“SBS”	Silver Bauhinia Star;
「銀紫荊星章」	銀紫荊星章；
“Self-paid Patients”	patients who visit a UMP Medical Centre operated by the Group and pay for services using cash or credit card;
「自費患者」	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；

Glossary 詞彙

“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；
“Shares” 「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; 董事會於2016年6月30日批准及採納的股份獎勵計劃；
“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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