



2022/23

INTERIM REPORT 中期報告



兆邦基地產
Zhaobangji Properties

ZHAOBANGJI PROPERTIES HOLDINGS LIMITED

兆邦基地產控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號: 1660



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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. Xu Chujia (*Chairman*)
Mr. Xu Chusheng
Mr. Kwan Kin Man Keith
Mr. Wei Jinwen
(resigned with effect from 17 November 2022)

Non-executive Directors

Ms. Zhan Meiqing
Professor Lee Chack Fan, *G.B.S., S.B.S., J.P.*

Independent Non-executive Directors

Mr. Hui Chin Tong Godfrey
Mr. Wong Chun Man
Mr. Ye Longfei

AUDIT COMMITTEE

Mr. Wong Chun Man (*Chairman*)
Mr. Hui Chin Tong Godfrey
Mr. Ye Longfei

REMUNERATION COMMITTEE

Mr. Hui Chin Tong Godfrey (*Chairman*)
Mr. Ye Longfei
Ms. Zhan Meiqing

NOMINATION COMMITTEE

Mr. Ye Longfei (*Chairman*)
Mr. Wong Chun Man
Ms. Zhan Meiqing

董事會

執行董事

許楚家先生 (*主席*)
許楚勝先生
關建文先生
韋錦文先生
(自二零二二年十一月十七日起辭任)

非執行董事

詹美清女士
李焯芬教授, *G.B.S., S.B.S., J.P.*

獨立非執行董事

許展堂先生
王俊文先生
叶龍蜚先生

審核委員會

王俊文先生 (*主席*)
許展堂先生
叶龍蜚先生

薪酬委員會

許展堂先生 (*主席*)
叶龍蜚先生
詹美清女士

提名委員會

叶龍蜚先生 (*主席*)
王俊文先生
詹美清女士

INVESTMENT COMMITTEE

Mr. Xu Chujia (*Chairman*)
Mr. Xu Chusheng

投資委員會

許楚家先生(主席)
許楚勝先生

COMPANY SECRETARY

Mr. Kwan Kin Man Keith

公司秘書

關建文先生

LEGAL ADVISERS

As to Hong Kong law:
LI & PARTNERS

法律顧問

有關香港法例：
李偉斌律師行

AUTHORISED REPRESENTATIVES

Mr. Kwan Kin Man Keith
Ms. Zhan Meiqing

授權代表

關建文先生
詹美清女士

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Maples Fund Services (Cayman) Limited
P.O. Box 1093
Boundary Hall, Cricket Square KY1-1102
Cayman Islands

股份過戶登記總處

Maples Fund Services (Cayman) Limited
P.O. Box 1093
Boundary Hall, Cricket Square KY1-1102
Cayman Islands

HONG KONG SHARE REGISTRAR AND TRANSFER OFFICE

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

香港股份過戶登記處

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

Corporate Information 公司資料

PRINCIPAL BANKER

OCBC Wing Hang Bank Limited

REGISTERED OFFICE

Maples Corporate Services Limited
P.O. Box 309
Ugland House
Grand Cayman
KY1-1104
Cayman Islands

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

Unit 13–15, 11/F
China Merchants Tower, Shun Tak Centre
168–200 Connaught Road Central
Hong Kong

STOCK CODE

1660

WEBSITE

www.szzhaobangji.com

主要往來銀行

華僑永亨銀行有限公司

註冊辦事處

Maples Corporate Services Limited
P.O. Box 309
Ugland House
Grand Cayman
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總部及主要營業地點

香港
干諾道中 168–200 號
信德中心招商局大廈
11 樓 13–15 室

股份代號

1660

網址

www.szzhaobangji.com

Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW AND MARKET PROSPECT

Zhaobangji Properties Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is principally engaged in trading of machinery and spare parts, leasing of machinery and the provision of related services, and the provision of property management services, leasing of machinery, property leasing, subletting and retail businesses in the People’s Republic of China (the “**PRC**”).

During the six months ended 30 September 2022 (the “**Period**”), the overall market conditions in Hong Kong and the PRC were challenging as affected by the higher interest rate environment, COVID and geo-political tensions and will continue to explore potential opportunities to bring long term value to shareholders of the Company. The Group will continue to employ low leverage to weather these difficult conditions. The Board believes that the long-term prospect of the Greater Bay Area will continue to be positive driven by robust demand from a sizable population and friendly policies from the government.

FINANCIAL REVIEW

Revenue

Our total revenue decreased by approximately HK\$8.6 million, or approximately 6.2%, from approximately HK\$137.4 million for the six months ended 30 September 2021 (the “**Previous Period**”) to approximately HK\$128.8 million for the Period. Such decrease was mainly due to lower revenue in the leasing, trading and property management businesses which was partially offset by the increase in retail business income.

Leasing of construction machinery

Our Group’s revenue generated from leasing of construction machinery recorded a decrease by approximately HK\$10.6 million, or approximately 14.7%, from approximately HK\$72.0 million for the Previous Period to approximately HK\$61.4 million for the Period. Such decrease was mainly due to lower machinery leasing income from the PRC as a result of lower construction activities during the Period.

業務回顧及市場前景

兆邦地產控股有限公司(「**本公司**」, 連同其附屬公司統稱「**本集團**」) 主要從事機械及配件貿易、機械租賃及提供相關服務, 以及在中華人民共和國(「**中國**」) 提供物業管理服務、機械租賃、物業租賃、轉租及零售業務。

截至二零二二年九月三十日止六個月(「**本期間**」), 香港及中國的整體市場狀況由於受較高利率環境、新冠病毒和地緣政治緊張局勢的影響而具有挑戰性。集團將繼續使用低杠桿來應對這些困難的條件, 且探索潛在商機, 為本公司股東創造長期價值。董事會認為, 受大量人口的強勁需求和來自政府友好的政策的推動, 大灣區長期前景將繼續向好。

財務回顧

收益

我們的收益總額由截至二零二一年九月三十日止六個月(「**上一期間**」) 約137.4百萬港元減少約8.6百萬港元或約6.2%至本期間約128.8百萬港元。有關減少乃主要由於租賃、貿易及物業管理業務收入減少所致, 其中部分被零售業務收入的增加所抵消。

建築機械租賃

本集團建築機械租賃所產生收益由上一期間約72百萬港元減少約10.6百萬港元或約14.7%至本期間約61.4百萬港元。有關減少乃主要由於期內建築活動減少導致來自中國的機械租賃收入減少所致。

Management Discussion and Analysis

管理層討論及分析

Trading of construction machinery

Our Group's revenue generated from trading of construction machinery recorded a decrease by approximately HK\$13.2 million, or approximately 70.2%, from approximately HK\$18.8 million for the Previous Period to approximately HK\$5.6 million for the Period. Such decrease was mainly due to adverse market condition in Hong Kong.

Transportation services

Our Group terminated the transportation services segment during the year ended 31 March 2022 so our Group did not record any revenue from the transportation services business during the Period. The revenue from the transportation services in the Previous Period was HK\$1.6 million.

Property management services

Our Group's revenue generated from property management services decreased by approximately HK\$7.6 million, or 18.2%, from approximately HK\$41.9 million for the Previous Period to approximately HK\$34.3 million for the Period. The decrease was mainly due to the provision of management fee concessions to certain tenants as a result of poor retail market in the PRC from COVID related lock-downs, which temporarily prevented certain tenants from operating.

Property leasing and Subletting

Our Group's revenue generated from property leasing and subletting increased by approximately HK\$24.5 million, or 804%, from approximately HK\$3.0 million for the Previous Period to approximately HK\$27.5 million for the Period. The increase was mainly due to the acquisition of a retail business during the year ended 31 March 2022.

Cost of Sales and Services

Our Group's cost of sales and services amounted to approximately HK\$111.6 million for the Period (Previous Period: approximately HK\$78.8 million), representing an increase of approximately 41.6%. Cost of sales and services mainly comprised of costs of machinery and equipment and spare parts, rental cost, staff costs and depreciation.

建築機械貿易

本集團建築機械貿易所產生收益由上一期間約18.8百萬港元減少約13.2百萬港元或70.2%至本期間約5.6百萬港元。有關減少主要是由於香港的不利市況所致。

運輸服務

本集團於截至二零二二年三月三十一日止年度終止提供運輸服務，因此本集團未錄得任何期內來自運輸服務業務的收入。上一期間來自運輸服務的收入為1.6百萬港元。

物業管理服務

本集團物業管理服務所產生收益由上一期間約41.9百萬港元減少約7.6百萬港元或18.1%至本期間約34.3百萬港元。有關減少主要是由於集團向部分租戶提供管理費優惠，這與中國採取的疫情相關的封鎖措施暫時阻礙了租戶運營導致的零售市場不景氣有關。

物業租賃及轉租

本集團物業租賃及轉租業務所產生收益由上一期間約3.0百萬港元增加約24.5百萬港元或816%至本期間約27.5百萬港元。有關增加主要是由於截至二零二二年三月三十一日止年度收購零售業務所致。

銷售及服務成本

本集團於本期間的銷售及服務成本約為111.6百萬港元(上一期間：約78.8百萬港元)，增加約41.6%。銷售及服務成本主要包括機械、設備及備用零件成本、租金成本、員工成本以及折舊。

The increase in cost of sales and services was due to increase in one-off depreciation expenses of old leasing machineries which did not meet recently updated environmental standards.

Gross Profit and Gross Profit Margin

Our Group's gross profit recorded HK\$17.2 million for the Period, compared to HK\$58.6 million for the Previous Period. Our gross profit margin decreased to approximately 13.3% for the Period from approximately 42.6% for the Previous Period. The decrease in gross profit margin was mainly attributable to poor market conditions and higher cost of sales as explained above.

Other Income and Gains

Our Group's other income and gains decreased by approximately HK\$1.9 million, or 45.2%, from gain of approximately HK\$4.2 million for the Previous Period to gain of approximately HK\$2.3 million for the Period. The decrease in other income and gains was mainly attributable to losses as a result of the provision of one-off rent concessions in our rental management business due to poor market environment arising from COVID related lock-downs in the PRC.

Selling Expenses

Our Group's selling expenses increased by approximately HK\$1.6 million, or approximately 111%, from approximately HK\$1.5 million for the Previous Period to approximately HK\$3.2 million for the Period, mainly due to the increase in staff salaries and allowances in the selling department.

Administrative Expenses

Our Group's administrative expenses increased by approximately HK\$24.5 million, or 164%, from approximately HK\$15.0 million for the Previous Period to approximately HK\$39.5 million for the Period. The increase was mainly due to higher depreciation expenses from obsolete leasing machineries as explained above, and operating lease rental expenses from the acquisition of the retail business during the year ended 31 March 2022.

銷售及服務成本的增加主要由於不符合最新的環保標準的舊租賃機器導致的一次性折舊費用所致。

毛利及毛利率

本集團本期間錄得毛利17.2百萬港元，而上一期間則為58.6百萬港元。毛利率由上一期間約42.6%減少至本期間約13.3%。毛利率減少乃主要由於如上所述的市場狀況不佳和較高的銷售成本所致。

其他收入及收益

本集團的其他收入及收益由上一期間收益約4.2百萬港元減少約1.9百萬港元或45.2%至本期間收益約2.3百萬港元。其他收入及收益減少乃主要由於本期間我們租賃管理業務中提供的一次性租金優惠，這與中國採取的疫情相關的封鎖導致的市場環境不佳有關所致。

銷售開支

本集團的銷售開支由上一期間約1.5百萬港元增加約1.7百萬港元或約113%至本期間約3.2百萬港元，乃主要由於銷售部門的員工薪金和津貼增加所致。

行政開支

本集團的行政開支由上一期間約15.0百萬港元增加約24.5百萬港元或163%至本期間約39.5百萬港元。行政開支增加的主要原因是如上所述陳舊租賃機器更高的折舊費用和截至二零二二年三月三十一日止年度收購的零售業務的經營租賃租金費用增加所致。

Finance Income

Our Group's finance income increased by approximately HK\$2.2 million or 116% from approximately HK\$1.9 million for the Previous Period to approximately HK\$4.0 million for the Period, which was mainly attributable to the interest income generated from certain trade receivables.

Finance Costs

Our Group's finance costs increased by approximately HK\$0.5 million, or 88.1%, from approximately HK\$0.6 million for the Previous Period to approximately HK\$1.1 million for the Period. The increase in finance costs was mainly due to a higher percentage of borrowings obtained in the PRC which carried higher interest costs.

Income Tax Expense and Effective Tax Rate

Our Group's income tax expense decreased by approximately HK\$5.3 million, or approximately 46.5%, from approximately HK\$11.6 million for the Previous Period to approximately HK\$6.2 million for the Period, which was mainly attributable to the loss making position of our Hong Kong subsidiaries for the Period.

Our Group's effective tax rate calculation was not applicable during the Period as the Group incurred a loss before tax. The effective tax rate for the Previous Period was 23.2%.

Net Profit and Net Profit Margin

Our Group turned from net profit of HK\$38.4 million in the Previous Period to net loss of HK\$29.4 million for the Period for the reasons described above. As a result, the net profit margin calculation was not applicable during the Period. The net profit margin for the Previous Period was 27.9%.

財務收入

本集團的財務收入由上一期間約1.9百萬港元增加約2.2百萬港元或116%至本期間約4.0百萬港元，乃主要由於某些貿易應收款產生的利息收入所致。

財務成本

本集團的財務成本由上一期間約0.6百萬港元增加約0.5百萬港元或88.3%至本期間約1.1百萬港元。財務成本增加乃主要由於在中國獲得的借款的比例變高導致承擔了更高的利息成本所致。

所得稅開支及實際稅率

本集團的所得稅開支由上一期間約11.6百萬港元減少約5.4百萬港元或約46.6%至本期間約6.2百萬港元，乃主要由於本期間我們香港子公司的虧損狀況所致。

本集團的實際稅率由於本集團產生稅前虧損，故於本期間不適用計算。上一期間實際稅率為23.2%。

純利及純利率

如上所述，本集團由上一期間的純利38.4百萬港元轉為本期間的淨虧損29.4百萬港元。因此，本期間不適用純利率計算。上一期間純利率為27.9%。

LIQUIDITY AND FINANCIAL RESOURCES REVIEW

The Group financed its operations through a combination of cash flow from operations and borrowings. As at 30 September 2022, the Group had cash and cash equivalents of approximately HK\$41.4 million (31 March 2022: approximately HK\$44.8 million) which were mainly denominated in HK\$ and RMB, and had borrowings of approximately HK\$28.4 million (31 March 2022: approximately HK\$32.7 million) that were mainly denominated in HK\$ and RMB.

Treasury Policy

The Group has adopted a prudent financial management approach towards its treasury policy and thus maintained a healthy liquidity position for the Period. To manage the liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

Gearing ratio is calculated as net debt divided by total equity at the end of the reporting period. Net debt is calculated as total borrowings and total obligations under finance leases less cash and cash equivalents and restricted cash. At 30 September 2022, the gearing ratio was not applicable as the Company was in a net cash position (2021: net cash position).

As at 30 September 2022, our Group's total current assets and current liabilities were approximately HK\$273.2 million (31 March 2022: approximately HK\$368.3 million) and approximately HK\$70.7 million (31 March 2022: approximately HK\$76.5 million), respectively. Our Group's current ratio decreased to approximately 3.9 times as at 30 September 2022 (31 March 2022: 4.8 times). The current ratio decreased mainly due to the deployment of cash to acquisition of non-current assets during the Period.

流動資金及財務資源回顧

本集團透過來自經營活動的現金流量、借款及融資租賃負債相結合的方式為其營運撥付資金。於二零二二年九月三十日，本集團現金及現金等價物約為41.4百萬港元(二零二一年三月三十一日：約44.8百萬港元)主要以港元及人民幣計值，以及有借款約28.4百萬港元(二零二一年三月三十一日：約32.7百萬港元)主要以港元及人民幣計值。

財政政策

本集團已就其財政政策採納審慎的財務管理方法，因此在本期間始終維持穩健的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況以確保本集團的資產、負債及其他承擔的流動資金結構能夠不時滿足其資金需求。

於報告期末的資產負債比率以負債淨額除以權益總額計算。負債淨額以總借款及融資租賃負債總額減現金及現金等價物以及受限制現金計算。於二零二二年九月三十日，由於公司為淨現金狀況，故資產負債比率並不適用(二零二一年：淨現金狀況)。

於二零二二年九月三十日，本集團的流動資產及流動負債總額分別約為273.2百萬港元(二零二二年三月三十一日：約368.3百萬港元)及約70.7百萬港元(二零二二年三月三十一日：約76.5百萬港元)。本集團的流動比率於二零二一年九月三十日減少至約3.9倍(二零二二年三月三十一日：4.8倍)。流動比率減少主要是由於本期間將現金用於收購非流動資產所致。

Management Discussion and Analysis

管理層討論及分析

PLEDGE OF ASSETS

As at 30 September 2022, our borrowings and obligations under finance leases were secured by property, plant and equipment with net carrying amount of approximately HK\$16.5 million (31 March 2022: approximately HK\$42.2 million).

CAPITAL STRUCTURE

As at 30 September 2022, the total issued share capital of the Company was approximately HK\$12.4 million representing 6,195,000,000 ordinary shares of HK\$0.002 each.

CAPITAL EXPENDITURE

The total capital expenditure incurred for the Period settled by cash was approximately HK\$30.1 million (31 March 2022: approximately HK\$25.0 million), which was mainly used in purchase of property, plant and equipment for property management services and purchase of machinery for our leasing business.

CURRENCY RISK

Certain transactions of the Group are denominated in currencies which are different from the functional currency of the Group, namely, HK\$, and therefore the Group is exposed to foreign exchange risk. Payments made by the Group for the settlement of its purchases from suppliers are generally denominated in HK\$, JPY, USD and EUR. Payments received by the Group from its customers are mainly denominated in HK\$. The available-for-sale financial asset is denominated in USD.

The Group does not have a foreign currency hedging policy. However, the Group will continue to monitor closely its exposure to currency movement and take proactive measures.

資產抵押

於二零二二年九月三十日，我們的借款及融資租賃負債以賬面值淨額約16.5百萬港元（二零二二年三月三十一日：約42.2百萬港元）的物業、廠房及設備作抵押。

資本結構

於二零二二年九月三十日，本公司全部已發行12.4百萬港元，相當於6,195,000,000股每股面值為0.002港元的普通股。

資本開支

以現金結算本期間產生的資本開支總額約為30.1百萬港元（二零二二年三月三十一日：約25.0百萬港元），主要用於為我們的物業管理服務購買物業、廠房及設備及為租賃業務購買機械。

貨幣風險

本集團若干交易以有別於本集團功能貨幣（即港元）的貨幣計值，因此，本集團面臨外匯風險。本集團為結算其向供應商的採購款而支付的款項一般以港元、日圓、美元及歐元計值。本集團自其客戶收取的付款主要以港元計值。可供出售金融資產以美元計值。

本集團並無外幣對沖政策。然而，本集團將繼續密切監察其面臨的貨幣變動風險及採取積極措施。

CONTINGENT LIABILITIES

The Group had no material contingent liabilities as at the end of the reporting period (31 March 2022: nil).

CAPITAL COMMITMENTS

Our capital commitments consist primarily of purchase of construction machinery for leasing purpose. As at 30 September 2022, there were approximately HK\$8.2 million (31 March 2022: HK\$1.3 million) capital commitments of machinery and equipment contracted but not provided for.

OTHER DISCLOSURE

Save as disclosed in this interim report, since the publication of the 2022 annual report, there have been no material changes in the likely future business development of the Group, including the Company's prospects for the current financial year.

EMPLOYEES AND REMUNERATION POLICY

As at 30 September 2022, our Group had 498 staff (31 March 2022: 416). The total staff costs incurred by our Group for the Period were approximately HK\$30.9 million (Previous Period: approximately HK\$21.2 million).

Employees' remuneration packages are determined with reference to the market information and individual performance and will be reviewed on a regular basis. The remuneration policy will be reviewed by the Board from time to time. In addition to basic remuneration, the Group also makes contributions to mandatory provident funds scheme.

或然負債

於報告期末日，本集團並無任何重大或然負債（二零二二年三月三十一日：無）。

資本承擔

我們的資本承擔主要包括購買作租賃用途的建築機械。於二零二二年九月三十日，有關機械及設備的已訂約但尚未撥備的資本承擔約為8.2百萬港元（二零二一年三月三十一日：1.3百萬港元）。

其他披露事項

除本中期報告中披露的內容外，自二零二二年年報刊發以來，本集團可能的未來業務發展（包括本公司本財政年度的前景）並無重大變動。

僱員及薪酬政策

於二零二一年九月三十日，本集團擁有498名（二零二二年三月三十一日：416名）員工。本集團於本期間產生的員工成本總額約為30.9百萬港元（上一期間：約21.2百萬港元）。

僱員的薪酬待遇經參考市場資料及個人表現釐定，並會定期檢討。董事會將不時檢討薪酬政策。除基本薪酬外，本集團亦向強制性公積金計劃供款。

SIGNIFICANT INVESTMENTS HELD, MATERIAL ACQUISITIONS OR DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES, AND PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSET

持有的重大投資、重大收購或出售附屬公司、聯營公司及合營企業以及重大投資或資本資產計劃

(i) As at 30 September 2022, the Group held approximately 54.8 million equity securities at fair value through profit or loss (31 March 2022: approximately HK\$54.7 million). Details of the major significant investments are as follows:

(i) 於二零二二年九月三十日，本集團持有大約54.8百萬港元按公平值計入損益表之金融資產的股本證券（二零二二年三月三十一日：54.7百萬港元）。主要的重大投資的詳細如下：

Company Name	Number of shares held	Percentage of equity interests held	Fair value as at 30 September 2022 二零二二年九月三十日 公平值 HK\$'000 千港元	Percentage relative to the Group's total assets 佔本集團總資產 百分比 (%)	Investment costs 投資成本 HK\$'000 千港元	Unrealised loss 未變現虧損 HK\$'000 千港元	Dividend received during the Period 於本期間 收取股息 HK\$'000 千港元
ZTE Corporation ^(a) 中興通訊股份有限公司 ^(a) (「中興通訊」)	1,675,800	<1%	23,595	4.2%	34,285	(10,690)	562
Semiconductor Manufacturing International Corporation ^(b) ("SMIC") 中芯國際集成電路製造有限公司 ^(b) (「中芯國際」)	966,000	<1%	15,456	2.8%	24,993	(9,537)	-
Others ^(c) 其他 ^(c)			13,655	2.5%	12,872	782	-
			52,706	9.5%	72,151	(19,445)	562

(a) ZTE Corporation is a company listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (Stock Code: 763) which principally engages in provision of ICT products and solutions that satisfy the needs of customers, integrating design, development, production, sales and services with a special focus on carriers' networks, government and corporate business and consumer business. According to the published monthly return of the listed issuer, the total outstanding H shares as at 30 September 2022 was 755,502,534 shares.

(a) 中興通訊為香港聯合交易所有限公司（「聯交所」）主板上市公司（股份代號：763），其主要業務為提供滿足客戶需求的ICT產品和解決方案，集設計、開發、生產、銷售和服務於一體，特別關注運營商網絡、政府和企業業務以及消費者業務。依照上市發行人披露的月報表，其於二零二二年九月三十日的已發行H股結存為755,502,534股。

(b) SMIC is a company listed on the Main Board of the Stock Exchange (Stock Code: 981) and is one of the leading foundries in the world and is the front runner in manufacturing capability, manufacturing scale, and comprehensive service in the Mainland China. SMIC provides semiconductor foundry and technology services to global customers on 0.35 micron to 14 nanometer process node technologies. According to the published monthly return of the listed issuer, the total outstanding H shares as at 30 September 2022 was 5,963,995,947 shares.

(c) Others represent four investments in other companies listed on the Main Board of the Stock Exchange and each investment is less than 1% of the Group's total assets.

Save as disclosed above, the Group did not have any other significant investments held during the Period.

(ii) On 8 September 2022, the Group entered into an assignment agreement under which the Group as assignee shall, at the cash consideration of RMB65,000,000 (equivalent to approximately HK\$74,100,000), accept the assignment of all the assignor's rights, titles and interests in a loan with outstanding principal amount of RMB80,000,000 (equivalent to approximately HK\$91,200,000) secured by, among others, two temporary use rights (待用證) for commercial use purpose located in Shenzhen, PRC. Details of this transaction were disclosed in the Company's announcements published on 8 and 28 September 2022 respectively.

(iii) As at 30 September 2022, the Group did not have any future plans for material investments or capital assets.

Save as disclosed above, the Group did not have any other material acquisition or disposal of subsidiaries, associates and joint venture during the Period.

Strategy for investments

Looking forward, the Group will continue to adopt a prudent approach in selecting valuable investments to achieve capital gains or dividend income in line with its corporate goals and objective.

(b) 中芯國際為聯交所主板上市公司(股份代號: 981), 其為世界領先的集成電路晶圓代工企業之一, 也是中國大陸集成電路製造業領導者, 擁有領先的工藝製造能力、產能優勢、服務配套, 向全球客戶提供0.35微米至14納米不同技術節點的晶圓代工與技術服務。依照上市發行人披露的月報表, 其於二零二二年九月三十日的已發行H股結存為5,963,995,947股。

(c) 其他代表四家聯交所主板上市公司, 而每一家公司的投資佔本集團總資產少於1%。

除上述文所披露之外, 本期間, 本集團並沒有任何其他重大投資。

(ii) 於二零二二年九月八日, 本集團簽訂了一份轉讓協議, 當中本集團, 作為受讓方, 同意以現金價格人民幣65,000,000 (相當於約港幣74,100,000) 接受出讓方一筆本金為人民幣80,000,000 (相當於約港幣91,200,000) 的貸款, 包括其權利、所有權及利益。貸款以包括兩個位於中國深圳的商業用途代用證擔保。有關交易的詳情分別於本公司於二零二二年九月八日及二十八日發佈的公告中披露。

(iii) 於二零二二年九月三十日, 本集團沒有任何重大收購或資本資產的未來計劃。

除上文所披露外, 於本期間, 本集團並無任何其他重大收購或出售附屬公司、聯營公司及合營企業事項。

投資策略

展望未來, 本集團將繼續採取審慎的方法選擇有價值的投資, 以獲得符合其企業目標和宗旨的資本收益或股息收入。

IMPORTANT EVENTS AFTER THE END OF THE FINANCIAL PERIOD

Save as disclosed above, the Group did not have any important events after the end of the Period.

INTERIM DIVIDEND

The Board does not recommend the payment of any interim dividend to shareholders of the Company for the Period.

PURCHASE, REDEMPTION OR SALE OF LISTED SECURITIES OF THE COMPANY

There were no purchase, redemption or sale by the Company or any of its subsidiaries of the listed securities of the Company during the Period.

財務期末後重大事項

除了上述披露之外，本集團並無本期間後重大事項。

中期股息

董事會不建議就本期間向本公司股東派付中期股息。

購買、贖回或出售本公司的上市證券

於本期間，本公司或其任何附屬公司概無出售、購買或贖回本公司任何上市證券。

Other Information 其他資料

CORPORATE GOVERNANCE PRACTICES

The Group is committed to maintain high standards of corporate governance to safeguard the interests of the shareholders of the Company and to enhance corporate value and accountability. The Company has adopted the Corporate Governance Code (the “**CG Code**”) as set out in Appendix 14 to the Rules Governing the Listing of Securities (the “**Listing Rules**”) on the Stock Exchange as our corporate governance practices. The Company has complied with the applicable code provisions under the CG Code during the Period.

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “**Model Code**”) set out in Appendix 10 to the Listing Rules as its own code of conduct regarding securities transactions by the Directors. The Company has made enquiries to all Directors regarding any non-compliance with the Model Code.

All the Directors confirmed that they have fully complied with the required standard set out in the Model Code during the Period.

AUDIT COMMITTEE

The Audit Committee was established on 23 January 2017, with specific written terms of references in accordance with rule 3.22 of the Listing Rules and paragraph D.3 of the CG Code. As at the date of approval of this interim report, the Audit Committee comprises three members, namely Mr. Wong Chun Man (Chairman), Mr. Hui Chin Tong Godfrey, and Mr. Ye Longfei, all of whom are independent non-executive Directors.

The unaudited interim condensed consolidated financial statements of the Group for the Period have not been audited by the Company's auditors, but have been reviewed by the Audit Committee.

企業管治常規

本集團致力於維持高水平的企業管治，以保障本公司股東的權益及提升企業價值及問責性。本公司已採納聯交所證券上市規則（「上市規則」）附錄十四所載的企業管治守則（「企業管治守則」）作為其企業管治常規。本公司於本期間已遵守企業管治守則的適用守則條文。

遵守證券交易的標準守則

本公司已就董事進行證券交易採納上市規則附錄十所載有關上市發行人董事進行證券交易的標準守則（「標準守則」）作為其自身的行為守則。本公司已就標準守則的任何不合規情況向全體董事作出查詢。

全體董事確認彼等已於本期間全面遵守標準守則所載的規定標準。

審核委員會

審核委員會於二零一七年一月二十三日設立，並遵照上市規則第3.22條及企業管治守則第D.3段制定明確書面職權範圍。於本中期報告批准日期，審核委員會由三名成員組成，即王俊文先生（主席）、許展堂先生及叶龍蜚先生，彼等均為獨立非執行董事。

本集團於本期間的未經審核中期簡明綜合財務報表未經本公司核數師審核，惟已經審核委員會審閱。

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

As at 30 September 2022, the interests of the Directors and the chief executive of the Company in the shares of the Company (the "Shares") or any associated corporation (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

Long Positions in the Shares

Name of director 董事姓名	Capacity/Nature of interest 身份／權益性質	Number of shares held 持有股份數目	Percentage of shareholding ^(note 1) 股權百分比 ^(附註1)
Mr. Xu Chujia ^(note 2) 許楚家先生 ^(附註二)	Interest of a controlled corporation 受控制法團權益	3,804,096,000	61.41%

Notes:

- The percentage of shareholding is calculated on the basis of the number of issued Shares as at 30 September 2022 of 6,195,000,000.
- Mr. Xu Chujia owned approximately 81.87% of the issued share capital of Boardwin Resources Limited, which beneficially owned 3,804,096,000 Shares, representing approximately 61.41% of the issued share capital of the Company. Mr. Xu Chujia is deemed to be interested in all the Shares held by Boardwin Resources Limited under SFO.

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

於二零二二年九月三十日，本公司董事及本公司最高行政人員於根據證券及期貨條例第352條予以存置於登記名冊內或依據標準守則向本公司及聯交所具報的本公司股份（「股份」）或任何相關法團（定義見證券及期貨條例第XV部）內的權益如下：

於股份中的好倉

Name of director 董事姓名	Capacity/Nature of interest 身份／權益性質	Number of shares held 持有股份數目	Percentage of shareholding ^(note 1) 股權百分比 ^(附註1)
Mr. Xu Chujia ^(note 2) 許楚家先生 ^(附註二)	Interest of a controlled corporation 受控制法團權益	3,804,096,000	61.41%

附註：

- 權益比例基於二零二二年九月三十日已發行6,195,000,000股股份計算。
- 許楚家先生擁有Boardwin Resources Limited 81.87%已發行股本，而Boardwin Resources Limited實益擁有3,804,096,000股股份，佔本公司已發行股本約61.41%。根據證券及期貨條例，許楚家先生被當作於Boardwin Resources Limited擁有權益的股份中擁有權益。

Long position in the shares of Boardwin Resources Limited, an associated corporation ^(note 1)

於相聯法團 Boardwin Resources Limited 股份中的好倉 ^(附註 1)

Name of director 董事姓名	Capacity/Nature of interest 身份／權益性質	Number of shares held 持有股份數目	Percentage of shareholding ^(note 2) 股權百分比 ^(附註 2)
Mr. Xu Chuja 許楚家先生	Beneficial owner 實益擁有人	256,053,003.375	81.87%
Mr. Xu Chusheng 許楚勝先生	Beneficial owner 實益擁有人	25,018,920	8%
Ms. Zhan Meiqing 詹美清女士	Beneficial owner 實益擁有人	3,127,365	1%

Notes:

- Boardwin Resources Limited beneficially owned 3,804,096,000 Shares, representing approximately 61.41% of the issued share capital of the Company. As such, Boardwin Resources Limited was an associated corporation of the Company within the meaning of Part XV of the SFO.
- The percentage of shareholding is calculated on the basis of the number of issued shares of Boardwin Resources Limited as at 30 September 2022 of 312,736,500 shares.

Save as disclosed above, as at 30 September 2022, none of the Directors or the chief executive of the Company had any interest or short position in the shares, underlying shares or debentures of the Company or any associated corporation (within the meaning of Part XV of the SFO) as recorded in the registered required to be kept under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

附註：

- Boardwin Resources Limited 實益擁有 3,804,096,000 股本公司股份，佔已發行股本約 61.41%。因此，Boardwin Resources Limited 為證券及期貨條例第 XV 部所界定的本公司的聯營公司。
- 權益比例基於 Boardwin Resources Limited 於二零二一年九月三十日已發行 100 股股份計算。

除上文所披露者外，於二零二二年九月三十日，概無本公司董事或最高行政人員擁有於本公司於根據證券及期貨條例第 352 條予以存置於登記名冊內或依據標準守則向本公司及聯交所具報的本公司或其任何相聯法團（定義見證券及期貨條例第 XV 部）的股份、相關股份或債權證中的權益或淡倉。

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES AND UNDERLYING SHARES

As at 30 September 2022, the interests of persons, other than Directors or the chief executive of the Company, in the Shares as recorded in the register required to be kept under section 336 of the SFO were as follows:

Name 姓名	Capacity/Nature of interest 身份／權益性質	Number of shares held 持有股份數目	Percentage of shareholding ^(note 1) 股權百分比 ^(附註1)
Boardwin Resources Limited	Beneficial owner 實益擁有人	3,804,096,000	61.41%
Ms. Zhang Meijuan ^(note 2) 張美娟女士 ^(附註2)	Interest of spouse 配偶權利	3,804,096,000	61.41%

Notes:

- The percentage of shareholding is calculated on the basis of the number of issued Shares as at 30 September 2022 of 6,195,000,000.
- Ms. Zhang Meijuan's spouse, Mr. Xu Chujia, owned approximately 81.87% of the issued share capital of Boardwin Resources Limited, which beneficially owned 3,804,096,000 Shares, representing approximately 61.41% of the issued share capital of the Company. By virtue of the SFO, Ms. Zhang Meijuan was deemed to be interested in the Shares in which Mr. Xu Chujia was interested.

Save as disclosed above, as at 30 September 2022, no persons, other than the Directors and the chief executive of the Company, had any interest or short position in the Shares or underlying Shares as recorded in the register required to be kept under section 336 of the SFO.

主要股東於股份及相關股份之權益

於二零二二年九月三十日，按本公司根據證券及期貨條例第336條存置之登記冊所記錄，下列人士（本公司董事或最高行政人員除外）於本公司股份之權益如下：

附註：

- 權益比例基於本公司於二零二二年九月三十日已發行6,195,000,000股股份計算。
- 張美娟女士之配偶許楚家先生持有Boardwin Resources Limited 81.87% 權益，其實益擁有3,804,096,000股股份，佔本公司已發行股本約61.41%。根據證券及期貨條例，張美娟女士被當作於該等股份中擁有權益。

除上文所披露者外，於二零二二年九月三十日，沒有人士（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條須登記於該條所述登記冊的權益或淡倉。

SHARE OPTION SCHEME

The Company's share option scheme ("**Share Option Scheme**") was adopted pursuant to a shareholder's resolution passed on 23 January 2017. From the date of the adoption of the Share Option Scheme and up to the end of the reporting period, no share option has been granted, or agreed to be granted, under the Share Option Scheme.

By order of the Board

Xu Chujia

Zhaobangji Properties Holdings Limited
Chairman and Executive Director

Hong Kong, 30 November 2022

購股權計劃

本公司根據於二零一七年一月二十三日通過的股東決議案採納購股權計劃(「購股權計劃」)。自購股權計劃採納日期起及直至報告期末日，並無購股權根據購股權計劃已授出或已同意授出。

承董事會命

許楚家

兆邦基地產控股有限公司
主席兼執行董事

香港，二零二二年十一月三十日

Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

中期簡明綜合損益及其他全面收益表

For the period ended 30 September 2022 截至二零二二年九月三十日止期間

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
		Note 附註	
Revenue	收益	6	128,790
Cost of sales and services	銷售及服務成本	7	111,608
			137,372
			(78,796)
Gross profit	毛利		17,182
Other gains and losses	其他收益及虧損		2,348
Selling expenses	銷售開支	7	(3,175)
Administrative expenses	行政開支	7	(39,525)
			58,576
			4,242
			(1,505)
			(14,993)
Profit from operations	經營所得溢利		(23,170)
Finance income	財務收入		4,001
Finance costs	財務成本		(1,084)
			46,320
			1,851
			(572)
Finance income/(costs), net	財務收入／(成本)，淨額		2,917
Fair value changes on Financial assets at fair value through profit or loss ("Financial assets at FVPL")	透過損益按公平值列賬 (「透過損益按公平值列賬」) 之金融資產之公平值變動	17	(3,002)
Disposal in subsidiary	出售子公司收益		-
			1,279
			2,096
			257
Profit before tax	除稅前溢利		(23,255)
Income tax expense	所得稅開支	8	(6,191)
			49,952
			(11,580)
Profit for the period	期內溢利		(29,446)
Profit attributable to equity holders of the Company	本公司權益持有人應佔溢利		(29,446)
Other comprehensive income	其他全面收益		38,372
<i>Items that may be reclassified to profit or loss:</i>	<i>可能重新分類至損益的 項目：</i>		
Exchange differences on translating foreign operations	換算海外業務之匯兌差額		114
			2,268
Total comprehensive income for the period, net of tax	期內全面收益總額， 扣除稅項		(29,332)
			40,640

Interim Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 中期簡明綜合損益及其他全面收益表

For the period ended 30 September 2022 截至二零二二年九月三十日止期間

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
	Note 附註		
Total comprehensive income for the year attributable to:	本年度全面收益總額歸屬於：		
Owners of the Company	本公司擁有人	(29,332)	40,640
Non-controlling interests	非控股權益	-	0.4
Earnings per share for profit attributable to equity holders of the Company:	本公司權益持有人應佔溢利之每股盈利：		
		HK cents 港仙	HK cents 港仙
Basic and diluted	基本及攤薄	(0.47)	0.62

The above interim condensed consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

上述中期簡明綜合損益及其他全面收益表應與附註一併閱讀。

Interim Condensed Consolidated Statement of Financial Position

中期簡明綜合財務狀況表

As at 30 September 2022 於二零二二年九月三十日

			Unaudited 未經審核 30 September 2022 二零二二年 九月三十日	Audited 經審核 31 March 2022 二零二二年 三月三十一日
		Note 附註	HK\$'000 千港元	HK\$'000 千港元
ASSETS	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	175,505	192,648
Right-of-use assets	使用權資產	3	14,985	23,696
Financial assets at fair value through other comprehensive income	按公平值計入其他全面收益之金融資產		3,365	3,769
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	12	18,953	25,088
Deferred tax assets	遞延稅項資產		70,837	-
			283,645	245,201
Current assets	流動資產			
Finance lease receivables	融資租賃應收款項		326	699
Subleasing receivables	分租應收款項		-	1,603
Inventories	存貨		7,845	8,508
Trade receivables	貿易應收款項	12	87,111	179,249
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	12	54,642	39,373
Amount due from related companies	應收關聯公司款項		7,418	19,008
Current tax assets	即期稅項資產		3,483	4,274
Financial assets at FVPL	透過損益按公平值列賬之金融資產	17	70,960	70,796
Bank and cash balances	銀行及現金結餘		41,419	44,751
			273,202	368,261
Total assets	總資產		556,847	613,462

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

As at 30 September 2022 於二零二二年九月三十日

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日	Audited 經審核 31 March 2022 二零二二年 三月三十一日
		Note 附註	HK\$'000 千港元
EQUITY	權益		
Capital and reserves attributable to the owners of the Company	本公司擁有人應佔股本及儲備		
Share capital	股本	13	12,390
Reserves	儲備		428,270
			440,660
Non-controlling interest	非控股權益		487,977
			(334)
Total equity	權益總額		487,922
			440,326
LIABILITIES	負債		
Non-current liabilities	非流動負債		
Borrowings	借款		23,177
Lease liabilities	租賃負債		621
Deferred tax liabilities	遞延稅項負債		25,269
			45,843
Current liabilities	流動負債		
Contract liabilities	合約負債		1,336
Borrowings	借款		9,513
Lease liabilities	租賃負債	3	7,057
Trade and bills payables	貿易應付款項及應付票據	14	21,744
Accruals and other payables	應計費用及其他應付款項	14	28,982
Amounts due to related companies	應付關聯公司款項		1,673
Current tax liabilities	即期稅項負債		6,168
			70,678
Total liabilities	總負債		125,540
Total equity and liabilities	權益及負債總額		613,462
			556,847

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

上述中期簡明綜合財務狀況表應與附註一併閱讀。

Interim Condensed Consolidated Statement of Changes in Equity

中期簡明綜合權益變動表

For the period ended 30 September 2022 截至二零二二年九月三十日止期間

		Unaudited 未經審核									
		Attributable to the equity holders of the Company 本公司權益持有人應佔									
		Share capital 股本 (Note 13) (附註13) HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Foreign currency translation reserve 外幣換算儲備 HK\$'000 千港元	Merger Reserve 合併儲備 HK\$'000 千港元	Statutory Reserve 法定儲備 HK\$'000 千港元	Financial assets at fair value through other comprehensive income reserve 按公平值計入 其他全面收益之 金融資產儲備 HK\$'000 千港元	Retained earnings 保留盈利 HK\$'000 千港元	Total 總計 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
Balance at 1 April 2021	於二零二一年四月一日的結餘	12,390	116,347	4,944	2,500	9,110	1,432	295,255	441,978	(52)	441,926
Profit for the period	期內溢利	-	-	-	-	-	-	38,372	38,372	(1)	38,371
Foreign exchange differences	外匯匯兌差額	-	-	2,268	-	-	-	-	2,268	-	2,268
Transfer to statutory reserve	撥至法定儲備	-	-	-	-	-	-	-	-	-	-
Changes in equity for the Period	期內權益變動	-	-	2,268	-	-	-	38,372	40,640	(1)	40,639
Balance at 30 September 2021	於二零二一年九月三十日的結餘	12,390	116,347	7,212	2,500	9,110	1,432	333,627	482,618	(53)	482,562
Balance at 1 April 2022	於二零二二年四月一日的結餘	12,390	116,347	11,603	2,500	17,287	2,785	325,065	487,977	(55)	487,922
Profit for the period	期內溢利	-	-	-	-	-	-	(29,446)	(29,446)	-	(29,446)
Foreign exchange differences	外匯匯兌差額	-	-	(23,093)	177	-	55	5,100	(17,761)	(279)	(18,040)
Transfer to statutory reserve	撥至法定儲備	-	-	-	-	(2,008)	-	2,008	-	-	-
Changes in equity for the Period	期內權益變動	-	-	(23,093)	177	(2,008)	55	(22,338)	(47,207)	(279)	(47,486)
Balance at 30 September 2022	於二零二二年九月三十日的結餘	12,390	116,347	(11,490)	2,677	15,279	2,730	302,727	440,770	(334)	440,436

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

上述中期簡明綜合權益變動表應與附註一併閱讀。

Interim Condensed Consolidated Cash Flow Statement

中期簡明綜合現金流量表

For the period ended 30 September 2022 截至二零二二年九月三十日止期間

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
Net cash generated from operating activities	經營活動所得現金淨額	120,425	17,751
Net cash used in investing activities	投資活動所用現金淨額	(96,058)	(34,600)
Net cash used in financing activities	融資活動所用現金淨額	(14,480)	(7,421)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加／(減少)淨額	9,887	(24,270)
Effect of foreign exchange rate changes	匯率變動的影響	(13,219)	2,268
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	44,751	133,814
Cash and cash equivalents at end of the period	期末現金及現金等價物	41,419	111,812

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

上述中期簡明綜合現金流量表應與附註一併閱讀。

Notes to the Interim Condensed Consolidated Financial Information

中期簡明綜合財務資料附註

1 GENERAL INFORMATION

Zhaobangji Properties Holdings Limited (the “**Company**”) is an investment holding company and its subsidiaries are principally engaged in trading of machinery and spare parts, leasing of machinery and the provision of related services, the provision of transportation services in Hong Kong and the provision of property management services in the People’s Republic of China (“**PRC**”).

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

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

2 BASIS OF PREPARATION

The interim condensed consolidated financial information for the six months ended 30 September 2022 has been prepared in accordance with Hong Kong Accounting Standard 34 “Interim financial reporting”. The interim condensed consolidated financial information does not include all the notes of the type normally included in an annual financial report. Accordingly, this report is to be read in conjunction with the consolidated financial statements for the year ended 31 March 2022 and any public announcements made by the Group during the interim reporting period.

1 一般資料

兆邦基地產控股有限公司(「**本公司**」)為投資控股公司，及其附屬公司主要在香港從事機械及備用零件貿易，機械租賃及提供相關服務、提供運輸服務，以及在中華人民共和國(「**中國**」)提供物業管理服務。

本公司為在開曼群島註冊成立的有限責任公司，其註冊辦事處地址為P.O. Box 309，Ugland House，Grand Cayman，KY1-1104，Cayman Islands。

除另有說明者外，中期簡明綜合財務資料以港元(「**港元**」)呈列。

2 編制基準

截至二零二二年九月三十日止六個月的中期簡明綜合財務資料乃根據香港會計準則第34號「中期財務報告」而編制。中期簡明綜合財務資料並不包括年度財務報告中通常包含的所有附註。因此，本報告應與截至二零二二年三月三十一日止年度的綜合財務報表及本集團於中期報告期間作出的任何公告一併閱讀。

3 ACCOUNTING POLICIES

Changes in accounting policy and disclosures

The Group has applied the following amendments to HKFRSs issued by the HKICPA to this interim financial report for the current accounting period:

- Amendment to HKFRS 16, COVID-19 related rent concessions beyond 30th June 2021
- Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16, Interest rate benchmark reform – Phase 2

Other than the amendment to HKFRS 16, 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:

Amendment to HKFRS 16, COVID-19 related rent concessions beyond 30th June 2021 (2021 amendment)

The Group previously applied the practical expedient in HKFRS 16 such that as lessee it was not required to assess whether rent concessions occurring as a direct consequence of the COVID-19 pandemic were lease modifications, if the eligibility conditions are met. One of these conditions requires the reduction in lease payments affect only payments originally due on or before a specified time limit. The 2021 amendment extends this time limit from 30th June 2021 to 30th June 2022. The Group has early adopted the 2021 amendment in this financial period. There is no impact on the opening balance of equity at 1st April 2022.

3 會計政策

會計政策及披露變更

本集團已於本會計期間對本中期財務報告應用下列由香港會計師公會頒佈之香港財務報告則之修訂本：

- 香港財務報告準則第16號之修訂本，二零二一年六月三十日後之COVID-19相關租金寬減
- 香港財務報告準則第9號、香港會計準則第39號、香港財務報告準則第7號、香港財務報告準則第4號及香港財務報告準則第16號之修訂本，利率基準改革－第2階段

除香港財務報告準則第16號之修訂本外，本集團並無應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討論如下：

香港財務報告準則第16號之修訂本，二零二一年六月三十日後之COVID-19相關租金寬減（二零二一年修訂本）

本集團先前應用香港財務報告準則第16號中的可行權宜方法，故作為承租人，倘符合資格條件，則毋須評估因COVID-19疫情而直接導致的租金減免是否屬於租賃修訂。其中一項條件要求租賃付款的減少僅影響在指定時限內或之前到期的原訂付款。二零二一年修訂本將該時限由二零二一年六月三十日延長至二零二二年六月三十日。本集團於本財務期間已提早採納二零二一年修訂本，對二零二二年四月一日之期初權益結餘並無影響。

3 ACCOUNTING POLICIES (Continued)

Changes in accounting policy and disclosures (Continued)

Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16, Interest rate benchmark reform – Phase 2

The amendments provide targeted reliefs from (i) accounting for changes in the basis for determining contractual cash flows of financial assets, financial liabilities and lease liabilities as modifications, and (ii) discontinuing hedge accounting when an interest rate benchmark is replaced by an alternative benchmark rate as a result of the reform of interbank offered rates (“**IBOR reform**”). The amendments do not have an impact on this interim financial report as the Group does not have contracts that are indexed to benchmark interest rates which are subject to the IBOR reform.

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

Other than the Amendment to HKFRS 16, none of these have had a material impact on the accounting policies of the Group.

3 會計政策(續)

會計政策及披露變更(續)

香港財務報告準則第9號、香港會計準則第39號、香港財務報告準則第7號、香港財務報告準則第4號及香港財務報告準則第16號之修訂本，利率基準改革－第2階段

修訂本提供有關下列方面的針對情況豁免：(i)將釐定金融資產、金融負債及租賃負債的合約現金流量的基準的變動作為修訂進行會計處理；及(ii)由於銀行同業拆息改革(「**銀行同業拆息改革**」)，當利率基準被替代基準利率取代時，則終止對沖會計處理。該等修訂並無對本中期財務報告造成影響，因本集團並無與基準利率掛鉤且受銀行同業拆息改革影響的合約。

本集團並無應用任何於本會計期間尚未生效的新準則或詮釋。

除香港財務報告準則第16號之修訂本外，該等修訂並無對本集團之會計政策造成重大影響。

4 ESTIMATES

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

In preparing this condensed consolidated interim financial information, the significant judgements made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 March 2021.

5 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

5.1 Financial risk factors

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

The interim condensed consolidated financial information does not include all financial risk management information and disclosures required in the consolidated financial statements, and should be read in conjunction with the Group's consolidated financial statements for the year ended 31 March 2021.

There have been no significant changes in the financial risk management policies of the Group.

4 估計

編制中期財務資料需要管理層作出影響會計政策應用及資產及負債以及收支所呈報金額的判斷、估計及假設。實際結果可能與該等估計有所不同。

編制本中期簡明綜合財務資料時，管理層所作出有關應用本集團會計政策的重重大判斷以及估計不確定性的主要來源與截至二零二一年三月三十一日止年度綜合財務報表所應用者相同。

5 財務風險管理及金融工具

5.1 財務風險因素

本集團的業務使其面對多種財務風險：外幣風險、信用風險、流動資金風險及利率風險。

中期簡明綜合財務資料並不包括綜合財務報表所需的一切財務風險管理資料及披露，並應與本集團截至二零二一年三月三十一日止年度綜合財務報表一併閱讀。

本集團的財務風險管理政策並無重大變動。

5 FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS (Continued)

5.2 Fair value of financial assets and liabilities measured at amortised cost

The fair values of the following financial assets and liabilities approximate their carrying values:

- Trade receivables
- Deposits and other receivables
- Amounts due from related companies
- Cash and cash equivalents
- Trade and bills payables
- Accruals and other payables

5 財務風險管理及金融工具 (續)

5.2 按攤銷成本計量的金融資產及負債公平值

下列金融資產及負債的公平值與其賬面值相若：

- 貿易應收款項
- 按金及其他應收款項
- 應收關聯公司款項
- 現金及現金等價物
- 貿易應付款項及應付票據
- 應計費用及其他應付款項

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

6 REVENUE AND SEGMENT INFORMATION

Revenue represents gross receipts on leasing of machinery and the provision of related services, sales of machinery and spare parts and the provision of related services, the provision of transportation services, the provision of property management services and property leasing, subletting and retail businesses in the ordinary course of business. Revenue recognised for the periods are as follows:

6 收益及分部資料

收益指於日常業務過程中租賃機械及提供相關服務、銷售機械及備用零件及提供相關服務、提供運輸服務、提供物業管理服務及提供物業租賃轉租服務及零售業務的收款總額。期內確認的收益如下：

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Revenue	收益		
Leasing of machinery and provision of related services	租賃機械及提供相關服務	61,417	72,003
Sales of machinery and spare parts and provision of related services	銷售機械及備用零件以及提供相關服務	5,592	18,776
Transportation services	運輸服務	-	1,634
Property management services	物業管理服務	34,285	41,917
Property leasing, subletting and retail	物業租賃、轉租及零售	27,496	3,042
		128,790	137,372

6 REVENUE AND SEGMENT INFORMATION (Continued)

The chief operating decision-maker has been identified as the executive directors of the Company. Information is reported to the chief operating decision maker, for the purposes of resource allocation and assessment of segment performance focuses on types of goods or services delivered or provided.

Specifically, the Group's reportable segments are as follows:

1. Leasing – Leasing of machinery and provision of related services
2. Trading – Sales of machinery and spare parts and provision of related services
3. Transportation – Provision of transportation services
4. Property management – Provision of property management services
5. Property leasing, subletting and retail – Provision of property leasing and subletting

6 收益及分部資料(續)

本公司的執行董事被確定為其主要營運決策人。就調配資源及評估分部表現而向主要營運決策人呈報的資料着重於所交付或提供的貨品或服務類型。

具體來說，本集團的可報告分部如下：

1. 租賃－租賃機械及提供相關服務
2. 貿易－銷售機械及備用零件以及提供相關服務
3. 運輸－提供運輸服務
4. 物業管理－提供物業管理服務
5. 物業租賃、轉租及零售－提供物業租賃及轉租

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

6 REVENUE AND SEGMENT INFORMATION
(Continued)

Segment revenue and results

The following is an analysis of the Group's revenue and results by reportable and operating segment.

For the six months ended 30 September 2022

6 收益及分部資料(續)

分部收益及業績

以下為按可報告及經營分部劃分的本集團收益及業績分析。

截至二零二二年九月三十日止六個月

		Unaudited 未經審核					
		Trading	Leasing	Transportation	Property Management	Property leasing, subletting and retail	Total
		貿易	租賃	運輸	物業管理	物業租賃、 轉租及零售	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
Revenue	收益						
Segment revenue from external customers	來自外部客戶的分部收益						
Timing of revenue recognition	收入確認之時間						
- At a point in time	—於一個時間點	5,592	-	-	-	-	5,592
- Over time	—於一段時間內	-	61,417	-	34,285	23,585	123,198
Results	業績						
Segment profit	分部溢利	(8,226)	(6,962)	-	10,978	(14,164)	(18,374)
Unallocated corporate income	未分配公司收入						4,366
Unallocated corporate expenses	未分配公司支出						(9,247)
Profit before tax	除稅前溢利						(23,255)

6 REVENUE AND SEGMENT INFORMATION (Continued)

Segment revenue and results (Continued)

For the six months ended 30 September 2021

6 收益及分部資料(續)

分部收益及業績(續)

截至二零二一年九月三十日止六個月

		Unaudited 未經審核					Total
		Trading	Leasing	Transportation	Property Management	Property leasing, subletting and retail	
		貿易	租賃	運輸	物業管理	物業租賃、 轉租及零售	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
Revenue	收益						
Segment revenue from external customers	來自外部客戶的分部收益						
Timing of revenue recognition	收入確認之時間						
- At a point in time	- 於一個時間點	18,776	-	1,634	-	-	20,410
- Over time	- 於一段時間內	-	72,003	-	41,917	3,042	116,962
Results	業績						
Segment profit	分部溢利	43	24,967	1,551	25,975	2,978	55,514
Unallocated corporate income	未分配公司收入						4,733
Unallocated corporate expenses	未分配公司支出						(10,295)
Profit before tax	除稅前溢利						49,952

Segment profit represents the profit before tax earned by each segment without allocation of central administration costs, exchange differences, finance income and finance cost. This is the measure reported to the chief operating decision maker for the purposes of resource allocation and performance assessment.

No segment assets and liabilities are presented as the information is not regularly reported to the chief operating decision maker for the purpose of resource allocation and assessment of performance.

分部溢利指各分部所賺取的除稅前溢利而未分配中央行政成本、匯兌差額、財務收入及財務成本。此乃就資源調配及表現評估而向主要營運決策人匯報的計量方式。

由於有關資料毋須就資源調配及表現評估而定期向主要營運決策人報告，故並無呈列分部資產及負債。

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6 REVENUE AND SEGMENT INFORMATION
 (Continued)

Other segment information

For the six months ended 30 September 2022

		Unaudited 未經審核					
		Trading	Leasing	Transportation	Property leasing, subletting and retail	Unallocated	Total
		貿易	租賃	運輸	物業租賃、 轉租及零售	未分配	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
Amounts included in the measure of segment results:	計量分部業績時計入的款項：						
Depreciation	折舊	103	45,406	-	3,438	384	49,331
Gain/(loss) on disposal of property, plant and equipment	出售物業、廠房及設備的收益/(虧損)	712	630	-	-	-	1,342

For the six months ended 30 September 2021

截至二零二一年九月三十日止六個月

		Unaudited 未經審核					
		Trading	Leasing	Transportation	Property leasing, subletting and retail	Unallocated	Total
		貿易	租賃	運輸	物業租賃、 轉租及零售	未分配	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元
Amounts included in the measure of segment results:	計量分部業績時計入的款項：						
Depreciation	折舊	-	(25,452)	(145)	-	-	(25,597)
Gain/(loss) on disposal of property, plant and equipment	出售物業、廠房及設備的收益/(虧損)	-	1,597	2,121	-	-	3,718

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

7 EXPENSES BY NATURE

Expenses included in cost of sales and services, selling and administrative expenses are analysed as follows:

7 按性質劃分的開支

計入銷售及服務成本、銷售及行政開支的開支分析如下：

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Cost of machinery and equipment and spare parts sold	銷售機械、設備及備用零件的成本	14,274	19,592
Cost of rent and management and office expenses	租金成本以及管理及辦公室開支	25,478	18,225
Staff costs, including directors' emoluments	員工成本(包括董事酬金)	30,920	21,214
Leasing expense of machinery and equipment	機械及設備租賃開支	1,524	5,143
Operating lease rental in respect of office and storage premises	有關辦公室及儲存場所的經營租賃租金	22,913	3,332
Auditor's remuneration	核數師酬金	-	53
Legal and professional fee	律師及專業費用	1,139	1,319
Amortization on intangible assets	無形資產攤銷	21	-
Depreciation	折舊		
- owned machinery and equipment	- 自有機械及設備	52,415	17,469
- machinery and equipment held under finance leases	- 融資租賃下持有的機械及設備	-	1,706
Others	其他	5,624	7,242
Total cost of sales and services, selling and administrative expenses	銷售及服務成本、銷售及行政開支總額	154,308	95,295

Notes to the Interim Condensed Consolidated Financial Information
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8 INCOME TAX EXPENSES

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

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
Current income tax	即期所得稅		
– Hong Kong profits tax	– 香港利得稅	–	2,247
– Mainland China taxes	– 中國內地稅	6,191	8,746
Deferred income tax	遞延所得稅	–	587
Income tax expenses	所得稅開支	6,191	11,580

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profit for the six months ended 30 September 2022 (six months ended 30 September 2021: 16.5%).

Mainland China Corporate Income Tax (“CIT”) has been provided at the rate of 25% (six months ended 30 September 2021: 25%) on the estimated assessable profits which are subject to CIT.

9 DIVIDENDS

The Board of Directors does not recommend the payment of any interim dividend for the six months ended 30 September 2022.

8 所得稅開支

於損益扣除的所得稅款項指：

截至二零二二年九月三十日止六個月，已就估計應課稅溢利按 16.5% (截至二零二一年九月三十日止六個月：16.5%) 稅率計提香港利得稅撥備。

中國內地企業所得稅(「企業所得稅」)按估計應課稅溢利按 25% (截至二零二一年九月三十日止六個月：25%) 計算。

9 股息

董事會不建議就截至二零二二年九月三十日止六個月派付任何中期股息。

Notes to the Interim Condensed Consolidated Financial Information
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10 EARNINGS PER SHARE

(a) Basic

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

10 每股盈利

(a) 基本

每股基本盈利由本公司權益持有人應佔溢利除以於期內已發行普通股的加權平均數計算。

		Unaudited 未經審核	
		Six months ended 30 September 截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
Profit attributable to equity holders of the Company (HK\$'000)	本公司權益持有人應佔溢利 (千港元)	(29,446)	38,372
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	6,195,000	6,195,000
Basic earnings per share (HK cents)	每股基本盈利(港仙)	(0.47)	0.62

(b) Diluted

Diluted earnings per share is of the same amount as the basic earnings per share as there were no potential dilutive ordinary share outstanding as at 30 September 2022 (30 September 2021: same).

(b) 攤薄

由於在二零二二年九月三十日並無具攤薄潛力的已發行普通股(於二零二一年九月三十日:相同),因此每股攤薄盈利金額與每股基本盈利相同。

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11 PROPERTY, PLANT AND EQUIPMENT

11 物業、廠房及設備

		Unaudited 未經審核 HK\$'000 千港元
Net book value as at 1 April 2021	於二零二一年四月一日的賬面淨額	271,841
Additions	添置	11,810
Disposals	出售	(3,719)
Depreciation	折舊	(26,631)
Net book value as at 30 September 2021	於二零二一年九月三十日的賬面淨額	253,301
Net book value as at 1 April 2022	於二零二二年四月一日的賬面淨額	192,648
Additions	添置	32,898
Disposals	出售	(6,198)
Depreciation	折舊	(39,319)
Exchange differences	匯兌差額	(4,524)
Net book value as at 30 September 2022	於二零二二年九月三十日的 賬面淨額	175,505

12 TRADE RECEIVABLES, DEPOSITS,
 PREPAYMENTS AND OTHER RECEIVABLES

12 貿易應收款項、按金、預
 付款項及其他應收款項

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Trade receivables	貿易應收款項	91,215	186,103
Allowance for doubtful debts	呆賬撥備	(4,104)	(6,854)
		87,111	179,249
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	73,595	64,461
Less: non-current portion	減：非即期部分	(18,953)	(25,088)
Current portion	即期部分	54,642	39,373

The credit period granted to trade customers was generally between 30 to 60 days. The Group does not hold any collateral as security.

授予貿易客戶的信用期一般為30至60天。本集團未持有任何抵押品作為擔保。

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12 TRADE RECEIVABLES, DEPOSITS,
PREPAYMENTS AND OTHER RECEIVABLES
(Continued)

As at 30 September 2022, the ageing analysis of the trade receivables based on invoice date was as follows:

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
0 to 30 days	0至30天	18,324	15,750
31 to 60 days	31至60天	4,992	15,106
61 to 90 days	61至90天	8,366	110,014
More than 90 days	90天以上	59,533	45,233
		91,215	186,103

12 貿易應收款項、按金、預
付款項及其他應收款項
(續)

於二零二二年九月三十日，貿易應收款項按發票日期作出的賬齡分析如下：

13 SHARE CAPITAL

13 股本

		No. of shares 股份數目	HK\$'000 千港元
Authorised: Ordinary shares of HK\$0.002 each At 31 March 2022, 1 April 2022 and 30 September 2022	法定： 每股面值0.002港元之普通股 於二零二二年三月三十一日、 二零二二年四月一日及 二零二二年九月三十日	10,000,000,000	20,000
Issued and fully paid : Ordinary shares of HK\$0.002 each At 31 March 2022, 1 April 2022 and 30 September 2022	已發行及繳足： 每股面值0.002港元之普通股 於二零二二年三月三十一日、 二零二二年四月一日及 二零二二年九月三十日	6,195,000,000	12,390

14 TRADE AND BILLS PAYABLES, ACCRUALS
 AND OTHER PAYABLES

14 貿易應付款項及應付票
 據、應計費用及其他應付
 款項

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Trade and bills payables	貿易應付款項及應付票據	23,454	21,744
Accruals and other payables (Note i)	應計費用及其他應付款項(附註i)	31,515	28,982
		54,969	50,726

Note i: The amounts mainly represent advances from customers, accruals and other payables for wages, legal and professional fees and transportation costs.

附註i：該等款項主要指客戶墊款以及工資、法律及專業費用的應計費用及其他應付款項以及運輸成本。

The ageing analysis of the trade and bills payables based on invoice date was as follows:

貿易應付款項及應付票據按發票日期作出的賬齡分析如下：

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
0 to 30 days	0至30天	4,167	12,471
31 to 60 days	31至60天	2,869	4,129
61 to 90 days	61至90天	2,718	4,432
More than 90 days	90天以上	13,700	712
		23,454	21,744

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15 COMMITMENTS

(a) Capital commitments

Capital expenditure committed at the balance sheet date but not yet incurred is as follows:

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Machinery and equipment	機械及設備	8,206	6,814
		8,206	6,814

(b) Operating lease commitments – as lessee

The Group leases machinery, offices and warehouse under non-cancellable operating lease agreements. The lease agreements are renewable at the end of the lease period at market rate. The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Within 1 year	一年內	12,946	20,746
Over 1 year	一年以上	343	–
		16,376	20,746

15 承擔

(a) 資本承擔

於結算日已承擔但尚未產生的資本開支如下：

(b) 經營租賃承擔 – 作為承租人

本集團根據不可撤銷經營租賃協議租賃機械、辦公室及貨倉。租賃協議於租期結束時可按市場費率重續。根據不可撤銷經營租賃承擔的未來最低租賃付款總額如下：

15 COMMITMENTS (Continued)

(c) Operating lease commitments – as lessor

The Group had contracted with lessees for leasing machinery under non-cancellable operating lease agreements. The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Within 1 year	一年內	22,716	30,505
Over 1 year	一年以上	667	3,257
		23,383	33,762

15 承擔(續)

(c) 經營租賃承擔－作為出租人

本集團根據不可撤銷經營租賃協議與承租人訂約以出租機械。根據不可撤銷經營租賃應收的未來最低租賃付款總額如下：

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16 RELATED PARTY TRANSACTIONS

In addition to those related party transactions and balances disclosed elsewhere in the consolidated financial statements, the Group had entered into the following transactions and balances with its related parties during the year.

(a) Transactions with related parties

Name of related parties 關聯方名稱	Relationship 關係	Nature of transaction 交易性質	Unaudited 未淨審核	
			Six months ended 30 September 截止九月三十日止六個月	
			2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Shenzhen Zhaobangji Group Limited* and its certain subsidiaries 深圳兆邦基集團有限公司及其若干附屬公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Building management fee income (note (i)) 大廈管理費收入(附註(i))	8,259	13,370
		Rental expense (note (ii)) 租金開支(附註(ii))	2,632	-
Shenzhen Jiading Supermarket Limited* 深圳嘉町超市有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Building management fee income (note (i)) 大廈管理費收入(附註(i))	1,496	1,434
Shenzhen Well Link City Business Management Limited* 深圳市立橋城商業管理有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Building management fee income (note (i)) 大廈管理費收入(附註(i))	459	82

16 關聯方交易

除綜合財務報表其他部分披露之關聯方交易及結餘外，本集團年內已與其關聯方訂立以下交易及結餘。

(a) 與關聯方的交易

16 RELATED PARTY TRANSACTIONS (Continued) 16 關聯方交易 (續)

(b) Balances with related parties

(b) 與關聯方的結餘

Name of related parties 關聯方名稱	Relationship 關係	Nature of transaction 交易性質	Unaudited 未淨審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Shenzhen Zhaobangji Group Limited* 深圳兆邦基集團有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Amounts due from related companies (note (iii)) 應收關聯公司款項 (附註(iii))	5,671	14,148
Shenzhen Jinyifu Investment Development Company Limited* 深圳市金怡富投資發展有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Amounts due from related companies (note (iii)) 應收關聯公司款項 (附註(iii))	–	2,669
Shenzhen Jiading Supermarket Limited* 深圳嘉町超市有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Amounts due from related companies (note (iii)) 應收關聯公司款項 (附註(iii))	495	2,030
Shenzhen Liyumen Investment Development Limited* 深圳市鯉魚門投資發展有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Amounts due from related companies (note (iii)) 應收關聯公司款項 (附註(iii))	291	161
Shenzhen Well Link City Business Management Limited* 深圳市立橋城商業管理有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Amounts due from related companies (note (iii)) 應收關聯公司款項 (附註(iii))	171	–

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16 RELATED PARTY TRANSACTIONS (Continued)

16 關聯方交易 (續)

(b) Balances with related parties (Continued)

(b) 與關聯方的結餘 (續)

Name of related parties 關聯方名稱	Relationship 關係	Nature of transaction 交易性質	Unaudited 未淨審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Shenzhen Zhaobangji Property Management Limited* 深圳市兆邦基物業管理有限公司	An entity controlled by certain director of the Company 本公司若干董事控制的實體	Amounts due to related companies (note (iv)) 應付關聯公司款項 (附註(iv))	-	(1,073)
Boardwin Resources Limited Boardwin Resources Limited	Shareholder of the Company 本公司股東	Amounts due to related companies (note (iv)) 應付關聯公司款項 (附註(iv))	-	(600)

* English names for identification purpose

* 英文名稱僅供識別

Notes:

附註：

- (i) Details of this transaction are disclosed in the section headed "Continuing Connected Transactions in relation to the Renewed Property Management Framework Agreements" in the Report of the Directors of the Annual Report of the Group issued on 28 July 2022.
- (ii) Details of this transaction are disclosed in the section headed "Connected Transactions in relation to the Tenancy Agreements" in the Report of the Directors of the Annual Report of the Group issued on 28 July 2022.
- (iii) The amount due from related company of non-trade in nature is unsecured, interest free, repayable on demand and denominated in RMB.
- (iv) The amount due to related company of non-trade in nature is unsecured, interest free, repayable on demand and denominated in RMB.

- (i) 該交易詳情於本集團於二零二二年七月二十八日公佈的年報內董事會報告「有關重續物業管理框架協議之持續關連交易」一節披露。
- (ii) 該交易詳情於本集團於二零二二年七月二十八日公佈的年報內董事會報告「有關租賃協議之關連交易」一節披露。
- (iii) 屬非貿易性質的應收關聯公司款項為無抵押、免息、須按要求償還並以人民幣計值。
- (iv) 屬非貿易性質的應付關聯公司款項為無抵押、免息、須按要求償還並以人民幣計值。

16 RELATED PARTY TRANSACTIONS (Continued)

(c) Key management compensation

Key management compensation amounted to HK\$1,340,006 for six months ended 30 September 2022 (six months ended 30 September 2021: HK\$2,224,703).

17 FINANCIAL ASSETS AT FVPL

16 關聯方交易 (續)

(c) 主要管理層的薪酬

截至二零二二年九月三十日止六個月，主要管理層的薪酬為1,340,006港元(截至二零二一年九月三十日止六個月：2,224,703港元)。

17 透過損益按公平值列賬之金融資產

		Unaudited 未經審核 30 September 2022 二零二二年 九月三十日 HK\$'000 千港元	Audited 經審核 31 March 2022 二零二二年 三月三十一日 HK\$'000 千港元
Equity securities, at fair value listed in Hong Kong	在香港上市的以公平值列賬的股本證券	54,825	54,660
Derivative financial instruments call options	衍生金融工具認購期權	16,135	16,136
		70,960	70,796

ZHAOBANGJI PROPERTIES HOLDINGS LIMITED
兆邦基地產控股有限公司