

(Incorporate'



Interim Report 2020/21

Corporate Information

أعضاء مجلس الإدارة

M. MAL (C.A.A. M.A.A. D.)
M.F. G. (A. 3 N. 2020)
M.H. H.
M.A.A. M.
M.D. A.
M.
M. A. H. A.

أعضاء مجلس التدقيق

M.O. C.
M.C. A., D.
M.K.A. C. N.,
M.D. A.

أعضاء مجلس إشراف

M.C. A., D. (C.A.A.)
M.O. C.
M.K.A. C. N.,
M.D. A.

أعضاء مجلس إشراف

M. MAL (C.A.A.)
M.C. A., D.
M.K.A. C. N.,
M.D. A.
M. A. H. A.

أعضاء مجلس إشراف

M.D. A. (C.A.A.)
M. MAL
M.C. A., D.
M.K.A. C. N.,
M. A. H. A.

Management Discussion and Analysis

12. 經營回顧

D 2020年，本集團繼續秉承「以客為尊，精益求精」的經營宗旨，在集團董事會及高級管理層的共同領導下，全體同仁齊心協力，克服重重困難，在經營管理、業務發展、市場開拓、人才培養、品牌建設、社會責任等方面均取得長足進步，為股東創造了可觀的價值。

13. 未來展望

A 3.6% 2020年，本集團在董事會及高級管理層的共同領導下，全體同仁齊心協力，克服重重困難，在經營管理、業務發展、市場開拓、人才培養、品牌建設、社會責任等方面均取得長足進步，為股東創造了可觀的價值。B 2020年，本集團在董事會及高級管理層的共同領導下，全體同仁齊心協力，克服重重困難，在經營管理、業務發展、市場開拓、人才培養、品牌建設、社會責任等方面均取得長足進步，為股東創造了可觀的價值。C 2020年，本集團在董事會及高級管理層的共同領導下，全體同仁齊心協力，克服重重困難，在經營管理、業務發展、市場開拓、人才培養、品牌建設、社會責任等方面均取得長足進步，為股東創造了可觀的價值。GD 2020年，本集團在董事會及高級管理層的共同領導下，全體同仁齊心協力，克服重重困難，在經營管理、業務發展、市場開拓、人才培養、品牌建設、社會責任等方面均取得長足進步，為股東創造了可觀的價值。

Revenue and Gross Profit

Detailed information on the revenue and gross profit of the Group is set out in the following table. The revenue and gross profit of the Group are derived from the following segments:

Revenue and Gross Profit

	Revenue (HK\$'000)			As a percentage of revenue (%)		Gross profit margin (%)	
	1HFY2021	1HF 2020	Change (%)	1HFY2021	1HF 2020	1HFY2021	1HF 2020
Business Development	4,640,663	3,830,500	21.2%	70.0%	68.5%	36.1%	37.8%
Operations	1,494,812	1,122,617	33.2%	22.5%	20.1%	30.4%	27.0%
Head Office	333,197	355,257	-6.2%	5.0%	6.4%	35.3%	26.4%
Other	168,220	284,275	-40.8%	2.5%	5.0%	43.1%	32.0%
Total	6,636,892	5,572,673	18.7%	100.0%	100.0%	35.0%	35.0%

For the period ended 30 June 2021, the Group's revenue increased by 18.7% to HK\$6,636,892,000 (vs. HK\$5,572,673,000 in 1HF 2020). The Group's gross profit margin was 35.0% in 1HF 2021, compared to 35.0% in 1HF 2020.

1. 經營表現及財務摘要

D 1HF 2021, G 15.8% , HK\$177,535,000 , HK\$231,075,000.

	1HFY2021 HK\$'000	1HF 2020 HK\$'000	C a (%)
I *	59,423	60,334	⊖1.5%
G **	102,477	82,761	23.5%
I ***	31,793	30,055	5.8%
O	37,402	26,185	42.8%
	<u>231,095</u>	<u>177,535</u>	<u>15.8%</u>

N :

* I 0.7% (1.1%). D 1HF 2021, 0.7% (1.1%).

** G 17.1% (17.5%). C a .

*** I 1.3% (1.3%). G 1.3% (1.3%). C a .

2. 經營表現及財務摘要

D 1HF 2021, G , HK\$76,552,000, , HK\$76,771,000 .

3. 經營表現及財務摘要

21.3% , HK\$758,463,000 1HF 2020 , HK\$1,162,771,000 1HF 2021. , 17.1% 1HF 2020, , 17.5% 1HF 2021, :

(a) D 80.5% , HK\$107,473,000 , HK\$173,783,000. D 1.7% 1HF 2020 , 2.7% 1HF 2021; O 1.3% , HK\$275,457,000 , HK\$277,056,000. O 4.2% , 4.2%;

附註 10 可供出售金融資產

- (一) 於2020年12月31日，可供出售金融資產的賬面價值為人民幣135,253,000元，折合港幣205,403,000元。於2019年12月31日，可供出售金融資產的賬面價值為人民幣135,253,000元，折合港幣205,403,000元。可供出售金融資產的賬面價值變動如下：

附註 14 應收賬項

於 2020 年 12 月 31 日，本集團應收賬項的賬面總額為 HK\$4,067,857,000。本集團應收賬項的賬面總額包括：(i) 應收賬項，賬面總額為 HK\$145,428,000。本集團應收賬項的賬面總額包括：(i) 應收賬項，賬面總額為 HKD 2,700,000 (2019 年 12 月 31 日：3,720,000) (2020 年：3.60%、4.35%)。本集團應收賬項的賬面總額包括：(ii) 應收賬項，賬面總額為 HK\$1,350,000 (2019 年 12 月 31 日：2,330,000) (2020 年：2.58%、3.56%)。本集團應收賬項的賬面總額包括：(iii) 應收賬項，賬面總額為 HK\$1,100,000 (2019 年 12 月 31 日：1,100,000) (2020 年：2.10%、3.15%)。本集團應收賬項的賬面總額包括：(iv) 應收賬項，賬面總額為 HK\$1,720,000 (2019 年 12 月 31 日：3,250,000) (2020 年：3.01%、4.07%)。

本集團應收賬項的賬面總額包括：(v) 應收賬項，賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000) (2020 年：1.0%、1.1%)。本集團應收賬項的賬面總額包括：(vi) 應收賬項，賬面總額為 HK\$577,000 (2019 年 12 月 31 日：577,000) (2020 年：57.7%、57.4%)。

附註 15 應收票據

於 2020 年 12 月 31 日，本集團應收票據的賬面總額為 HK\$20,116,000。於 2019 年 12 月 31 日，本集團應收票據的賬面總額為 HK\$31,070,000。於 2020 年 12 月 31 日，本集團應收票據的賬面總額為 HK\$15,657,000。

附註 16 應收票據及應收賬項減值撥備

於 2020 年 12 月 31 日，本集團應收票據及應收賬項減值撥備的賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。

於 2020 年 12 月 31 日，本集團應收票據及應收賬項減值撥備的賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。

附註 17 應收票據及應收賬項減值撥備

本集團應收票據及應收賬項減值撥備的賬面總額包括：(i) 應收票據減值撥備，賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。本集團應收票據及應收賬項減值撥備的賬面總額包括：(ii) 應收賬項減值撥備，賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。本集團應收票據及應收賬項減值撥備的賬面總額包括：(iii) 應收票據減值撥備，賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。本集團應收票據及應收賬項減值撥備的賬面總額包括：(iv) 應收賬項減值撥備，賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。

附註 18 應收票據及應收賬項減值撥備

於 2020 年 12 月 31 日，本集團應收票據及應收賬項減值撥備的賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。

於 2020 年 12 月 31 日，本集團應收票據及應收賬項減值撥備的賬面總額為 HK\$1,000,000 (2019 年 12 月 31 日：1,000,000)。

1. 2020年12月31日

1. 2020年12月31日

A 2020年12月31日, 本公司(31 March 2020: 22,041,000股)。

G 本公司(31 March 2020: 22,041,000股)。

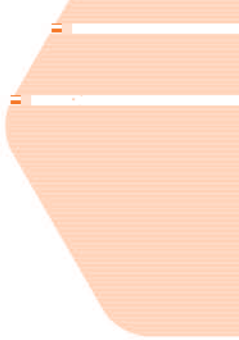
D 1HF 2021, 本公司(31 March 2020: 22,041,000股)。

A G 本公司(31 March 2020: 22,041,000股)。

1. 2020年12月31日

I G C 本公司(31 March 2020: 22,041,000股)。

F 本公司(31 March 2020: 22,041,000股)。





D 30 2020, C, A, G, C, G (CGC). A 14 L, C, A.2.1, CGC.

C, A.2.1, D, C, M, M, L, C, M, D, C, G, B, B, C, D, B, G.

O, C, 3 N, 2020, M, F, G, D, C, E, M, F.

C, M, C, C, Ha, C, D, D, M, C, 30, 2020.

B, B
Man Wah Holdings Limited
Wong Man Li
C, A

H, K, 13 N, 2020

Report on Review of Interim Financial Information



Condensed Consolidated Interim Statement of Comprehensive Income

For the six months ended 30 September 2020

	Notes	Six months ended	
		30 September 2020	2019
		HK\$'000 (Unaudited)	HK\$'000 (Unaudited)
Cost of sales	6	6,636,892	5,512,673
		(4,314,630)	(3,636,353)
Gross profit		2,322,262	1,876,320
Other income	7	231,095	177,535
Other (expenses)/income	8	(76,552)	76,715
Administrative expenses		(1,162,791)	(158,463)
Amortisation of intangible assets		(339,969)	(283,173)
Operating profit		974,045	1,101,014
Finance income	10	(55,186)	(83,052)
Finance expenses		1,659	228
Profit before income tax		920,518	1,018,190
Income tax expense	11	(132,169)	(174,036)
Profit for the period		788,349	734,154
Profit for the period attributable to:			
Ordinary shareholders		749,303	705,671
Non-controlling interests		39,046	28,475
		788,349	734,154

	Number of shares	Six months ended	
		30 September 2020	2019
		HK\$'000 (Unaudited)	HK\$'000 (Audited)
Profit for the period		788,349	734,154
Other comprehensive income/(loss):			
Loss on disposal of subsidiaries			(481,312)
Change in fair value of investment properties		262,384	
Other comprehensive income/(loss) for the period, net of tax		262,384	(481,312)
Total comprehensive income for the period		<u>1,050,733</u>	<u>252,842</u>
Total comprehensive income for the period attributable to:			
Owners of the Company		1,020,623	236,708
Non-controlling interests		30,110	16,134
		<u>1,050,733</u>	<u>252,842</u>
Earnings per share attributable to owners of the Company			
Basic (HK\$)	12	19.73	18.46
Diluted (HK\$)	12	19.68	18.46

Notes	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
LIABILITIES		
Non-current liabilities		
Long-term bank borrowings	27,931	27,533
Bank borrowings at amortised cost	145,428	701,786
Deferred income	130,491	128,876
Other non-current liabilities	1,419	1,333
	<u>305,269</u>	<u>861,548</u>
Current liabilities		
Trade payables	1,005,739	767,070
Other payables and accrued liabilities	691,999	452,160
Long-term bank borrowings	27,586	28,755
Current bank borrowings	634,438	260,856
Bank borrowings at amortised cost	4,069,859	3,277,477
Other current liabilities	193,112	133,178
	<u>6,622,733</u>	<u>5,117,558</u>
Total liabilities	<u>6,928,002</u>	<u>5,781,106</u>
Total equity and liabilities	<u>14,802,294</u>	<u>13,213,802</u>

Condensed Consolidated Interim Statement of Changes in Equity

For the period from 1 April 2020 to 30 June 2020

	Attributable to owners of the Company												
	Share Capital HK\$'000	Share Premium HK\$'000	Special reserve HK\$'000 (Note ii)	Other reserve HK\$'000 (Note iii)	Statutory reserve HK\$'000 (Note iv)	Translation reserve HK\$'000	Revaluation surplus HK\$'000	Shares held under share award scheme HK\$'000	Share option reserve HK\$'000	Retained earnings HK\$'000	Sub-total HK\$'000	Non-controlling interests HK\$'000	Total HK\$'000
Balance at 1 April 2020	1,518,376	-	(16,132)	(11,811)	641,044	(852,485)	37,099	(448)	26,906	5,361,598	6,704,147	528,549	7,232,696
Comprehensive income													
Profit for the period	-	-	-	-	-	-	-	-	-	749,303	749,303	39,046	788,349
Other comprehensive income													
Change in fair value of investment properties	-	-	-	-	-	271,320	-	-	-	-	271,320	(8,936)	262,384
Total comprehensive income	-	-	-	-	-	271,320	-	-	-	749,303	1,020,623	30,110	1,050,733
Transactions with owners													
Issue of shares	-	-	-	-	-	-	-	-	-	-	-	10,420	10,420
Share repurchase	-	-	-	-	-	-	-	-	4,865	-	4,865	-	4,865
Dividend	2,609	34,180	-	-	-	-	-	-	(5,275)	-	31,514	-	31,514
Dividend in kind (Note 13)	-	-	-	-	-	-	-	-	-	(455,936)	(455,936)	-	(455,936)
Total transactions with owners	2,609	34,180	-	-	-	-	-	-	(410)	(455,936)	(419,557)	10,420	(409,137)
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Appendix C

2020
2020
2020
2020

Notes:

- (i) The Group's share capital consists of 10,450,800 ordinary shares of HK\$0.40 each (2019: 10,450,800 shares of HK\$3.73 each and 10,450,800 shares of HK\$4.80 each) and 30 million preference shares of HK\$1.00 each (2019: 30 million shares of HK\$1.00 each). The Group's share capital is fully paid up.
- (ii) The Group's share capital is divided into two classes of shares, ordinary shares and preference shares. The ordinary shares are entitled to all dividends and other distributions payable by the Group, subject to the rights of the preference shares. The preference shares are entitled to a dividend of 5% per annum on the nominal value of the shares, which is payable in arrears. The preference shares are not entitled to participate in the dividends or other distributions payable by the Group in excess of the 5% dividend. The preference shares are not entitled to participate in the assets of the Group in the event of its liquidation or winding up, other than the return of the nominal value of the shares. The preference shares are not entitled to vote at general meetings of the Group.
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Notes to the Condensed Consolidated Interim Financial Information

1

MAN AHL HOLDING LIMITED (INCORPORATED IN HONG KONG) is a public company listed on the Main Board of the Stock Exchange of Hong Kong (the "SEHK") (Stock Code: 01777). The company is a holding company and its principal activity is to hold and manage investments in various entities. The company is also engaged in providing financial and business advisory services.

The company is a subsidiary of MAN AHL HOLDING LIMITED (INCORPORATED IN HONG KONG) (the "Company"). The Company is a public company listed on the SEHK (Stock Code: 01777). The Company is a holding company and its principal activity is to hold and manage investments in various entities. The company is also engaged in providing financial and business advisory services.

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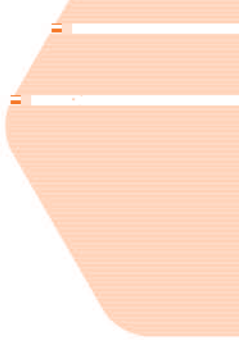
For the six months ended 30 September 2020 (Unaudited)

	Sofa and ancillary products HK\$'000	Other products HK\$'000	Other business HK\$'000	Home Group business HK\$'000	Total HK\$'000
Revenue					
Revenue	<u>4,640,663</u>	<u>1,494,812</u>	<u>168,220</u>	<u>333,197</u>	<u>6,636,892</u>
Results					
Results	<u>750,463</u>	<u>301,715</u>	<u>33,657</u>	<u>36,383</u>	1,122,218
Interest income					22,977
Interest expense					8,604
Depreciation and amortization					8,879
Employee benefits expense					1,659
Exchange loss					(11,342)
Goodwill impairment					102,477
Loss on disposal of property, plant and equipment					(58,862)
Finance expense					(53,826)
Finance income					(222,266)
Share of results of associates					920,518

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For the six months ended 30 September 2019 (Unaudited)

	2019 H1 HK\$'000	2018 H1 HK\$'000	2018 H2 HK\$'000	H G HK\$'000	2018 H1 HK\$'000
Revenue					
Engineering	<u>3,830,500</u>	<u>1,122,617</u>	<u>284,275</u>	<u>355,257</u>	<u>5,572,673</u>
Results					
Engineering	<u>643,778</u>	<u>217,802</u>	<u>66,360</u>	<u>17,280</u>	<u>747,420</u>
Interest					28,474
Income tax					1,642
Share of results of associates					6,276
Other income					228
Employee benefits expense					76,776
Goodwill impairment					82,761
Gain on disposal of subsidiaries					1,058
Finance income					(81,163)
Finance expense					(155,482)
Profit before income tax					<u>708,170</u>



7

	Six months ended 30 September	
	2020 HK\$'000 (Unaudited)	2019 HK\$'000 (Audited)
Administrative & general	59,423	60,334
Interest income	8,604	1,642
Interest expense	23,189	28,413
Gain on disposal of subsidiaries	102,477	82,761
Other income	37,402	26,185
	<u>231,095</u>	<u>177,535</u>

(continued) / (續)

	Six months ended 30 September	
	2020 HK\$'000 (Unaudited)	2019 HK\$'000 (Audited)
Exchange (loss)/gain	(12,395)	77,167
Loss on disposal of subsidiaries	(4,974)	(1,161)
Interest expense on bank borrowings, other financial liabilities and lease liabilities	1,514,610	888,877
Interest income on cash and cash equivalents, other financial assets and other receivables	1,011,700	1,170,000
	<u>1,488,941</u>	<u>1,963,883</u>

10 附屬公司之業績

本公司之附屬公司之業績如下(以千港元為單位)：

	Six months ended 30 September	
	2020 HK\$'000 (Unaudited)	2019 HK\$'000 (Audited)
本公司之附屬公司	4,225,304	3,561,056
本公司之附屬公司之附屬公司	16,385	16,187
本公司之附屬公司之附屬公司	172,084	127,766
本公司之附屬公司之附屬公司	45,160	46,146
本公司之附屬公司之附屬公司(本公司之附屬公司)	955,956	767,373
本公司之附屬公司之附屬公司(本公司之附屬公司)	(13,900)	746

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附屬公司之資產

	Six months ended 30 September	
	2020 HK\$'000 (Unaudited)	2019 HK\$'000 (Audited)
本公司之附屬公司	53,838	77,473
本公司之附屬公司之附屬公司	1,259	1,314
本公司之附屬公司之附屬公司	89	2,265
	<u>55,186</u>	<u>83,052</u>

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	Six months ended 30 September	
	2020 HK\$'000 (Unaudited)	2019 HK\$'000 (Audited)
Contract revenue:		
Construction contracts (CCI)	122,163	136,580
Construction contracts	11,422	7,560
Construction contracts (CLA)	16,754	16,574
Construction contracts (CCI)	606	716
Others	3,299	6,477
Dividends	(24,182)	4,781
Other income	2,107	1,348
	132,169	174,036

Construction contracts (CCI) accounted for 92% of the total revenue for the six months ended 30 September 2020, compared to 78% for the six months ended 30 September 2019. Construction contracts (CLA) accounted for 12% of the total revenue for the six months ended 30 September 2020, compared to 9% for the six months ended 30 September 2019.

The revenue from construction contracts (CCI) for the six months ended 30 September 2020 was 122,163 HK\$ (2019: 136,580 HK\$), which was 10% higher than the revenue from construction contracts (CCI) for the six months ended 30 September 2019.

The revenue from construction contracts (CLA) for the six months ended 30 September 2020 was 16,754 HK\$ (2019: 16,574 HK\$), which was 1% higher than the revenue from construction contracts (CLA) for the six months ended 30 September 2019.

The revenue from construction contracts (CCI) for the six months ended 30 September 2020 was 122,163 HK\$ (2019: 136,580 HK\$), which was 10% higher than the revenue from construction contracts (CCI) for the six months ended 30 September 2019.

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每股基本及攤薄收益

	Six months ended 30 September	
	2020 (Unaudited)	2019 (Audited)
Basic		
● 本公司之溢利 (HK\$'000)	749,303	705,677
● 本公司之溢利及本公司之可供出售金融資產之公允價值變動之稅項	3,798,745	3,822,176
Basic earnings per share (HK)	<u>19.73</u>	<u>18.46</u>
Diluted		
● 本公司之溢利 (HK\$'000)	749,303	705,677
● 本公司之溢利及本公司之可供出售金融資產之公允價值變動之稅項	3,798,745	3,822,176
● 本公司之可供出售金融資產之公允價值變動之稅項	9,088	155
Diluted earnings per share (HK)	<u>19.73</u>	<u>18.46</u>

	Property, plant and equipment HK\$'000
As at 31 March 2020 (Audited)	
Cash	5,221,863
Accounts receivable	(1,271,876)
	<u>3,949,987</u>
Net assets	<u>3,949,987</u>
For the period ended 30 September 2020	
Opening	3,949,987
Exchange differences	147,032
Accounts receivable	417,636
Depreciation	(47,553)
Disposal	(56,551)
Dividend	(172,084)
	<u>4,240,467</u>
Cash	4,240,467
As at 30 September 2020 (Unaudited)	
Cash	5,705,444
Accounts receivable	(1,464,777)
	<u>4,240,667</u>
Net assets	<u>4,240,467</u>
As at 31 March 2019 (Audited)	
Cash	4,877,437
Accounts receivable	(1,078,687)
	<u>3,798,750</u>
Net assets	<u>3,798,748</u>
For the period ended 30 September 2019	
Opening	3,798,748
Exchange differences	(186,621)
Accounts receivable	483,781
Depreciation	(3,703)
Disposal	(11,643)
Dividend	(127,766)
	<u>3,950,576</u>
Cash	3,950,576
As at 30 September 2019 (Unaudited)	
Cash	5,107,601
Accounts receivable	(1,157,005)
	<u>3,950,596</u>
Net assets	<u>3,950,576</u>

	Goodwill HK\$'000	Other intangible assets HK\$'000	Total HK\$'000
As at 31 March 2020 (Audited)			
Cash	524,048	278,168	803,016
Accumulated amortisation	☒	(10,528)	(10,528)
	<u>524,048</u>	<u>188,440</u>	<u>712,488</u>
For the period ended 30 September 2020			
Opening	524,048	188,440	712,488
Exchange differences	12,217	1,772	21,189
Acquisition	☒	180	180
Amortisation	☒	(16,385)	(16,385)
	<u>536,265</u>	<u>182,007</u>	<u>718,272</u>
As at September 2020 (Unaudited)			
Cash	536,265	214,651	830,116
Accumulated amortisation	☒	(112,644)	(112,644)
	<u>536,265</u>	<u>182,007</u>	<u>718,272</u>
As at 31 March 2019 (Audited)			
Cash	525,104	283,174	807,078
Accumulated amortisation	☒	(61,141)	(61,141)
	<u>525,104</u>	<u>222,033</u>	<u>747,137</u>
For the period ended 30 September 2019			
Opening	525,104	222,033	747,137
Exchange differences	(17,443)	(6,435)	(23,878)
Acquisition	☒	5,225	5,225
Amortisation	☒	(16,187)	(16,187)
	<u>508,461</u>	<u>204,636</u>	<u>713,097</u>
As at 30 September 2019 (Unaudited)			
Cash	508,461	271,618	788,079
Accumulated amortisation	☒	(74,182)	(74,182)
	<u>508,461</u>	<u>204,636</u>	<u>713,097</u>

16 應收賬項

	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
應收賬項	1,516,209	1,215,274
減：撥備	(4,899)	(4,540)
賬面淨值	<u>1,511,310</u>	<u>1,210,734</u>

於2020年9月30日，應收賬項的賬面淨值為港幣128,701,000元（於2020年3月31日：港幣51,372,000元）。賬面淨值與賬面總額的差額，乃由於撥備所致。

應收賬項的賬面淨值與賬面總額的差額，乃由於撥備所致。於2020年9月30日，撥備總額為港幣4,899,000元（於2020年3月31日：港幣4,540,000元）。撥備總額與賬面總額的差額，乃由於撥備所致。

	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
0-90日	1,369,792	1,054,410
91-180日	95,311	123,737
180日以上	46,207	32,607
	<u>1,511,310</u>	<u>1,210,754</u>

本集團的應收賬項，乃根據其與客戶訂立的合約條款而產生。本集團的應收賬項，乃根據其與客戶訂立的合約條款而產生。

17 應收賬項

	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
應收賬項	1,005,739	767,070

1. 其他综合收益

	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
可供出售金融资产公允价值变动(净额)	9,716	10,712
其他综合收益	4,205,571	3,768,473
	<u>4,215,287</u>	<u>3,779,285</u>

其他综合收益变动表(截至2020年9月30日止) 续

	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
可供出售金融资产公允价值变动	4,069,859	3,277,477
可供出售金融资产减值准备	145,346	701,581
可供出售金融资产减值准备的转回	82	205
	<u>4,215,287</u>	<u>3,779,285</u>
可供出售金融资产公允价值变动(净额)	145,428	701,786
其他综合收益	4,069,859	3,277,477
	<u>4,215,287</u>	<u>3,779,285</u>

可供出售金融资产公允价值变动(净额)占其他综合收益的百分比(截至2020年9月30日止)为2.70% (截至2020年3月31日止: 3.60%) (截至2020年9月30日止: 3.72%) (截至2020年3月31日止: 4.35%)。

20 股本及儲備

	Number of Shares	Amounts HK\$'000
Authorised:		
O 2,000,000		
A, 1 A 2017, 31 M 2020 30 2020	5,000,000,000	2,000,000
HK\$0.40		
		HK\$'000
Issued and fully paid:		
A, 1 A 2017	3,823,123,000	1,527,247
2017 (N)	(33,003,000)	(13,201)
E	5,820,000	2,328
A, 31 M 2020	<u>3,775,740,000</u>	<u>1,518,376</u>
A, 1 A 2020	3,775,740,000	1,518,376
E	<u>6,524,000</u>	<u>2,607</u>
A, 30 2020	<u>3,802,464,000</u>	<u>1,520,785</u>
Notes:		
D 31 M 2020, 33,003,000 A, A C A, A HK\$0.40 A A		
HK\$3.73 HK\$6.53		

21 儲備

C 2010 2 ()0. 2 ()0. 2 ()0.

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Share options granted to directors and key management personnel

Details of the share options granted to directors and key management personnel are as follows:

	Number of share options	
	2020 '000	2017 '000
Options granted under the 2011 A Share Option Scheme	31,449	37,446
Cancellation of options granted under the 2011 A Share Option Scheme	(2,298)	(3,228)
Expiry of options granted under the 2011 A Share Option Scheme	(6,524)	(182)
Options granted under the 2017 Share Option Scheme	22,627	34,036

Details of the share options granted to directors and key management personnel are as follows: (i) the exercise price of the share options granted to directors and key management personnel on 30 September 2020, HK\$31,514,000 (2017: HK\$613,000).

Details of the share options granted to directors and key management personnel are as follows:

Options	Date of grant	Number of share options outstanding as at 30 September 2020	Vesting period	Exercise period	Original exercise price	Adjusted exercise price

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	30 September 2020 HK\$'000 (Unaudited)	31 March 2020 HK\$'000 (Audited)
22 2020年9月30日及2020年3月31日 22 2020年9月30日及2020年3月31日		

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(6) 應收賬項及應收票據

應收賬項及應收票據的賬目詳情載列如下：

	Six months ended 30 September	
	2020 HK\$'000 (Unaudited)	2019 HK\$'000 (Audited)
應收賬項	7,210	7,115
應收票據	25	30
應收賬項及應收票據	344	460
	<u>7,579</u>	<u>7,605</u>