

精熙國際（開曼）有限公司及子公司

合併財務報告暨會計師複核報告

民國 108 年第 2 季

（上市之台灣存託憑證用外國公司財務報告）

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附 件 一

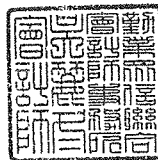
會計師複核報告

精熙國際（開曼）有限公司 公鑒：

精熙國際（開曼）有限公司及子公司按香港聯合交易所有限公司證券上市規則（The Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited）要求遵照其有關條文及香港會計師公會頒佈之香港會計準則第 34 號「期中財務報導」（Hong Kong Accounting Standard 34 "Interim financial reporting"（"HKAS" 34）issued by the Hong Kong Institute of Certified Public Accountants）而編製之民國 108 年及 107 年 6 月 30 日之簡明合併財務狀況表，暨民國 108 年及 107 年 1 月 1 日至 6 月 30 日之簡明合併綜合損益表及其相關資訊（金額以美金為單位），業經香港德勤·關黃陳方會計師行（Deloitte Touche Tohmatsu）核閱完竣，並分別於民國 108 年 8 月 6 日及 107 年 8 月 7 日出具無保留結論之核閱報告（詳附件四）。隨附精熙國際（開曼）有限公司及子公司之上述財務報表依新台幣換算表示之資訊（詳附件二）暨上述財務報表之中譯本（詳附件四），業經本會計師依照金融監督管理委員會 101.12.13 金管證審字第 1010056540 號函發布之「第二上市（櫃）公司財務報告複核要點」，採行必要之複核程序予以複核竣事。由於本會計師並未依照一般公認審計準則查核，故無法對上開財務資訊表示意見。

依本會計師之複核結果，並未發現上段所述精熙國際（開曼）有限公司及子公司依新台幣換算之主要財務報表暨其相關資訊，有違反上述「第二上市（櫃）公司財務報告複核要點」規定而須作重大修正、調整或再補充揭露之情事。

勤業眾信聯合會計師事務所
會計師 吳麗冬



證券暨期貨管理委員會核准文號
台財證六字第 0920123784 號

會計師 顏曉芳



證券暨期貨管理委員會核准文號
台財證六字第 1010028123 號

中 華 民 國 108 年 8 月 6 日

附 件 二

精熙國際(開曼)有限公司及子公司

簡明合併財務狀況表

民國 108 年 6 月 30 日及 107 年 12 月 31 日

單位：美金仟元／新台幣仟元

| | 108 年 6 月 30 日 (未經查核) | | | | 107 年 12 月 31 日 (經查核) | | | | | |
|--------------|--------------------------|---------|----|-----------|--------------------------|----|---------|----|-----------|---|
| | 美 | 金 | 新 | 台 | 幣 | 美 | 金 | 新 | 台 | 幣 |
| 非流動資產 | | | | | | | | | | |
| 投資性不動產 | \$ | 5,653 | \$ | 175,582 | | \$ | 5,768 | \$ | 179,154 | |
| 不動產、廠房及設備 | | 6,552 | | 203,505 | | | 7,537 | | 234,099 | |
| 土地使用權 | | - | | - | | | 197 | | 6,119 | |
| 使用權資產 | | 2,892 | | 89,826 | | | - | | - | |
| 預付設備款 | | 148 | | 4,597 | | | 101 | | 3,137 | |
| 非流動資產合計 | | 15,245 | | 473,510 | | | 13,603 | | 422,509 | |
| 流動資產 | | | | | | | | | | |
| 存 貨 | | 2,363 | | 73,395 | | | 2,550 | | 79,203 | |
| 應收帳款及其他應收款 | | 12,775 | | 396,792 | | | 13,512 | | 419,683 | |
| 其他應收款－關係人 | | 23 | | 714 | | | 23 | | 714 | |
| 銀行存款及現金 | | 94,568 | | 2,937,282 | | | 93,945 | | 2,917,932 | |
| 流動資產合計 | | 109,729 | | 3,408,183 | | | 110,030 | | 3,417,532 | |
| 流動負債 | | | | | | | | | | |
| 應付帳款及其他應付款 | | 16,726 | | 519,510 | | | 19,156 | | 594,985 | |
| 合約負債 | | 77 | | 2,392 | | | 141 | | 4,380 | |
| 應付所得稅 | | 2,290 | | 71,127 | | | 3,505 | | 108,865 | |
| 應付股利 | | 14,142 | | 439,251 | | | - | | - | |
| 租賃負債－流動 | | 1,256 | | 39,011 | | | - | | - | |
| 流動負債合計 | | 34,491 | | 1,071,291 | | | 22,802 | | 708,230 | |
| 流動資產淨額 | | 75,238 | | 2,336,892 | | | 87,228 | | 2,709,302 | |
| 非流動負債 | | | | | | | | | | |
| 租賃負債－非流動 | | 1,616 | | 50,193 | | | - | | - | |
| 總資產減總負債（淨資產） | \$ | 88,867 | \$ | 2,760,209 | | \$ | 100,831 | \$ | 3,131,811 | |
| 權 益 | | | | | | | | | | |
| 股 本 | \$ | 1,057 | \$ | 32,830 | | \$ | 1,057 | \$ | 32,830 | |
| 準 備 | | 87,810 | | 2,727,379 | | | 99,774 | | 3,098,981 | |
| 權益總額 | \$ | 88,867 | \$ | 2,760,209 | | \$ | 100,831 | \$ | 3,131,811 | |

註一：上列財務報表之所有資產、負債及權益科目金額，係以 108 年 6 月 30 日之美金對新台幣匯率 (USD\$1 : NT\$31.06) 換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|-----|---------------------|---------------------|---------------------|
| 107 | USD\$1 : NT\$31.100 | USD\$1 : NT\$29.045 | USD\$1 : NT\$30.175 |
| 106 | USD\$1 : NT\$32.235 | USD\$1 : NT\$29.760 | USD\$1 : NT\$30.410 |
| 105 | USD\$1 : NT\$33.765 | USD\$1 : NT\$31.185 | USD\$1 : NT\$32.239 |

(參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日複核報告)

董事長：賴以仁



經理人：栗原俊彦

栗原俊彦

會計主管：栗原俊彦

栗原俊彦

精熙國際（開曼）有限公司及子公司

簡明合併綜合損益表

民國 108 年及 107 年 1 月 1 日至 6 月 30 日

單位：除每股盈餘外，為美金仟元／新台幣仟元

| | 108 年 1 月 1 日至 6 月 30 日 (未經查核) | | 107 年 1 月 1 日至 6 月 30 日 (未經查核) | |
|-----------------------|-----------------------------------|-------------|-----------------------------------|-------------|
| | 美 金 | 新 台 幣 | 美 金 | 新 台 幣 |
| 營業額 | \$ 30,100 | \$ 934,906 | \$ 34,071 | \$1,058,245 |
| 銷售成本 | (23,213) | (720,996) | (25,403) | (789,017) |
| 毛利 | 6,887 | 213,910 | 8,668 | 269,228 |
| 其他收益或損失 | 1,505 | 46,745 | 1,312 | 40,751 |
| 配銷成本 | (743) | (23,078) | (808) | (25,096) |
| 管理費用 | (4,464) | (138,652) | (4,745) | (147,380) |
| 研究發展費用 | (756) | (23,481) | (712) | (22,115) |
| 財務成本 | (68) | (2,112) | - | - |
| 稅前淨利 | 2,361 | 73,332 | 3,715 | 115,388 |
| 所得稅費用 | (125) | (3,883) | (564) | (17,518) |
| 本期淨利 | 2,236 | 69,449 | 3,151 | 97,870 |
| 其他綜合損益 | | | | |
| 國外營運機構財務報表換算之 兌換差額 | (58) | (1,800) | (557) | (17,300) |
| 其他綜合損益合計 | (58) | (1,800) | (557) | (17,300) |
| 本期綜合損益 | \$ 2,178 | \$ 67,649 | \$ 2,594 | \$ 80,570 |
| 每股盈餘（美金分／新台幣元） | | | | |
| 基本每股盈餘 | \$ 0.27 | \$ 0.08 | \$ 0.38 | \$ 0.12 |

註一：上列財務報表之所有損益科目金額，係以 108 年 6 月 30 日之美金對新台幣匯率（USD\$1：NT\$31.06）換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|-----|-------------------|-------------------|-------------------|
| 107 | USD\$1：NT\$31.100 | USD\$1：NT\$29.045 | USD\$1：NT\$30.175 |
| 106 | USD\$1：NT\$32.235 | USD\$1：NT\$29.760 | USD\$1：NT\$30.410 |
| 105 | USD\$1：NT\$33.765 | USD\$1：NT\$31.185 | USD\$1：NT\$32.239 |

（參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日複核報告）

董事長：賴以仁



經理人：栗原俊彦

栗原俊彦

會計主管：栗原俊彦

栗原俊彦

精熙國際(開曼)有限公司及子公司

簡明合併權益變動表

民國 108 年及 107 年 1 月 1 日至 6 月 30 日

單位：美金仟元

| | 股 本 | 本 股 | 溢 價 | 特 別 | 準 備 | 換 算 | 準 備 | 法 定 | 保 留 | 盈 餘 | 合 計 |
|-------------------------|----------|-----------|-----------|----------|-----------|------------|--------|--------|--------|--------|--------|
| 107 年 1 月 1 日餘額 (經查核) | \$ 1,058 | \$ 62,982 | \$ 19,350 | \$ 9,795 | \$ 16,364 | \$ 113,185 | | | | | |
| 其他綜合損益 | - | - | - | (557) | - | (557) | | | | | |
| 本期淨利 | - | - | - | - | 3,151 | 3,151 | | | | | |
| 本期綜合損益總額 | - | - | - | (557) | 3,151 | 2,594 | | | | | |
| 提列法定準備金 | - | - | - | - | 152 | - | | | | | |
| 分配股利 | - | (10,504) | - | - | (3,676) | (14,180) | | | | | |
| 107 年 6 月 30 日餘額 (未經查核) | \$ 1,058 | \$ 52,478 | \$ 19,350 | \$ 9,238 | \$ 15,687 | \$ 101,599 | | | | | |
| 108 年 1 月 1 日餘額 (經查核) | \$ 1,057 | \$ 52,399 | \$ 19,350 | \$ 7,655 | \$ 16,302 | \$ 100,831 | | | | | |
| 其他綜合損益 | - | - | - | (58) | - | (58) | | | | | |
| 本期淨利 | - | - | - | - | 2,236 | 2,236 | | | | | |
| 本期綜合損益總額 | - | - | - | (58) | 2,236 | 2,178 | | | | | |
| 提列法定準備金 | - | - | - | - | 6 | - | | | | | |
| 分配股利 | - | (10,476) | - | - | (3,666) | (14,142) | | | | | |
| 108 年 6 月 30 日餘額 (未經查核) | \$ 1,057 | \$ 41,923 | \$ 19,350 | \$ 7,597 | \$ 14,866 | \$ 88,867 | | | | | |

(參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日覆核報告)



董事長：賴以仁

經理人：栗原俊彦

會計主管：栗原俊彦

栗原俊彦

精熙國際（開曼）有限公司及子公司

簡明合併權益變動表

民國 108 年及 107 年 1 月 1 日至 6 月 30 日

單位：新台幣仟元

| | 股本 | 股本溢價 | 特別準備 | 換算準備 | 法定準備基金 | 保留盈餘 | 合計 |
|------------------------|-----------|--------------|------------|------------|------------|------------|--------------|
| 107 年 1 月 1 日餘額（經查核） | \$ 32,861 | \$ 1,956,221 | \$ 601,011 | \$ 304,233 | \$ 112,934 | \$ 508,266 | \$ 3,515,526 |
| 其他綜合損益 | - | - | - | (17,300) | - | - | (17,300) |
| 本期淨利 | - | - | - | - | - | 97,870 | 97,870 |
| 本期綜合損益總額 | - | - | - | (17,300) | - | 97,870 | 80,570 |
| 提列法定準備基金 | - | - | - | - | 4,721 | (4,721) | - |
| 分配股利 | - | (326,254) | - | - | - | (114,177) | (440,431) |
| 107 年 6 月 30 日餘額（未經查核） | \$ 32,861 | \$ 1,629,967 | \$ 601,011 | \$ 286,933 | \$ 117,655 | \$ 487,238 | \$ 3,155,665 |
| 108 年 1 月 1 日餘額（經查核） | \$ 32,830 | \$ 1,627,513 | \$ 601,011 | \$ 237,765 | \$ 126,352 | \$ 506,340 | \$ 3,131,811 |
| 其他綜合損益 | - | - | - | (1,800) | - | - | (1,800) |
| 本期淨利 | - | - | - | - | - | 69,449 | 69,449 |
| 本期綜合損益總額 | - | - | - | (1,800) | - | 69,449 | 67,649 |
| 提列法定準備基金 | - | - | - | - | 186 | (186) | - |
| 分配股利 | - | (325,385) | - | - | - | (113,866) | (439,251) |
| 108 年 6 月 30 日餘額（未經查核） | \$ 32,830 | \$ 1,302,128 | \$ 601,011 | \$ 235,965 | \$ 126,538 | \$ 461,737 | \$ 2,760,209 |

註一：上列財務報表之所有權益科目金額，係以 108 年 6 月 30 日之美金對新台幣匯率（US\$1：NT\$31.06）換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 | 度 | 最 | 高 | 最 | 低 | 平 | 均 |
|-----|---|-------------------|---|-------------------|---|-------------------|---|
| 107 | | USD\$1：NT\$31.100 | | USD\$1：NT\$29.045 | | USD\$1：NT\$30.175 | |
| 106 | | USD\$1：NT\$32.235 | | USD\$1：NT\$29.760 | | USD\$1：NT\$30.410 | |
| 105 | | USD\$1：NT\$33.765 | | USD\$1：NT\$31.185 | | USD\$1：NT\$32.239 | |

（參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日複核報告）

董事長：賴以仁

經理人：栗原俊彦

會計主管：栗原俊彦

栗原俊彦



精熙國際（開曼）有限公司及子公司

簡明合併現金流量表

民國 108 年及 107 年 1 月 1 日至 6 月 30 日

單位：美金仟元／新台幣仟元

| | 108 年 1 月 1 日至 6 月 30 日 (未經查核) | | 107 年 1 月 1 日至 6 月 30 日 (未經查核) | |
|---------------|-----------------------------------|--------------|-----------------------------------|--------------|
| | 美 金 | 新 台 幣 | 美 金 | 新 台 幣 |
| 營業活動之淨現金流入 | \$ 489 | \$ 15,188 | \$ 609 | \$ 18,915 |
| 投資活動之現金流量 | | | | |
| 取得不動產、廠房及設備 | (191) | (5,932) | (242) | (7,517) |
| 預付設備款增加 | (148) | (4,597) | - | - |
| 處分不動產、廠房及設備價款 | 138 | 4,286 | - | - |
| 已收利息 | 1,021 | 31,712 | 893 | 27,737 |
| 投資活動之淨現金流入 | 820 | 25,469 | 651 | 20,220 |
| 籌資活動之現金流量 | | | | |
| 租賃負債本金償還 | (636) | (19,754) | - | - |
| 現金及約當現金淨增加 | 673 | 20,903 | 1,260 | 39,135 |
| 期初現金及約當現金餘額 | 93,945 | 2,917,932 | 104,827 | 3,255,927 |
| 匯率變動之影響 | (50) | (1,553) | (504) | (15,654) |
| 期末現金及約當現金餘額 | \$ 94,568 | \$ 2,937,282 | \$ 105,583 | \$ 3,279,408 |

註一：上列財務報表之所有科目金額，係以 108 年 6 月 30 日之美金對新台幣匯率（US\$1：NT\$31.06）換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|-----|-------------------|-------------------|-------------------|
| 107 | USD\$1：NT\$31.100 | USD\$1：NT\$29.045 | USD\$1：NT\$30.175 |
| 106 | USD\$1：NT\$32.235 | USD\$1：NT\$29.760 | USD\$1：NT\$30.410 |
| 105 | USD\$1：NT\$33.765 | USD\$1：NT\$31.185 | USD\$1：NT\$32.239 |

（參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日複核報告）

董事長：賴以仁



經理人：栗原俊彦

栗原俊彦

會計主管：栗原俊彦

栗原俊彦

附 件 三

精熙國際有限公司及子公司
合併資產負債表
依中華民國金管會認可之IFRSs重編後
民國108年6月30日及民國107年12月31日及6月30日

單位：新台幣仟元

| 代 碼 | 資 產 | 108 年 6 月 30 日 | | | | 107 年 12 月 31 日 | | | | 107 年 6 月 30 日 | | | | | | |
|------|------------|---------------------|-----------|--------------|-----------------------------------------|-----------------|---------------------|-----------|--------------|-----------------------------------------|---|---------------------|-----------|--------------|-----------------------------------------|---|
| | | 依 香 港 財 務 報 編 製 金 額 | 調 節 (減) | 金 額 | 依 中 華 民 國 金 管 會 認 可 之 I F R S s 編 製 金 額 | % | 依 香 港 財 務 報 編 製 金 額 | 調 節 (減) | 金 額 | 依 中 華 民 國 金 管 會 認 可 之 I F R S s 編 製 金 額 | % | 依 香 港 財 務 報 編 製 金 額 | 調 節 (減) | 金 額 | 依 中 華 民 國 金 管 會 認 可 之 I F R S s 編 製 金 額 | % |
| 1100 | 流動資產 | \$ 2,937,282 | \$ - | \$ 2,937,282 | 76 | | \$ 2,917,932 | \$ - | \$ 2,917,932 | 76 | | \$ 3,279,408 | \$ - | \$ 3,279,408 | 78 | |
| 1170 | 現金及約當現金 | 396,792 | (54,946) | 341,846 | 9 | | 419,683 | (62,431) | 357,252 | 9 | | 437,667 | (60,846) | 376,821 | 9 | |
| 1180 | 應收帳款淨額 | - | 93 | 93 | - | | - | 62 | 62 | - | | - | 155 | 155 | - | |
| 1200 | 應收帳款－關係人淨額 | 714 | 14,288 | 15,002 | - | | 714 | 19,848 | 20,562 | 1 | | 714 | 59,480 | 60,194 | 1 | |
| 1310 | 其他應收款 | 73,395 | - | 73,395 | 2 | | 79,203 | - | 79,203 | 2 | | 71,531 | - | 71,531 | 2 | |
| 1470 | 存 貨 | - | - | - | - | | - | - | - | - | | - | - | - | - | |
| 1470 | 其他流動資產 | - | 40,565 | 40,565 | 1 | | - | 42,521 | 42,521 | 1 | | - | 1,211 | 1,211 | - | |
| 11XX | 流動資產總計 | 3,408,183 | - | 3,408,183 | 88 | | 3,417,532 | - | 3,417,532 | 89 | | 3,789,320 | - | 3,789,320 | 90 | |
| 1600 | 非流動資產 | 203,505 | - | 203,505 | 5 | | 234,099 | - | 234,099 | 6 | | 246,896 | - | 246,896 | 6 | |
| 1755 | 不動產、廠房及設備 | 89,826 | - | 89,826 | 2 | | - | - | - | - | | - | - | - | - | |
| 1760 | 使用權資產 | 175,582 | - | 175,582 | 5 | | 179,154 | - | 179,154 | 5 | | 182,788 | - | 182,788 | 4 | |
| 1915 | 投資性不動產淨額 | 4,597 | - | 4,597 | - | | 3,137 | - | 3,137 | - | | 963 | - | 963 | - | |
| 1985 | 預付設備款 | - | - | - | - | | 6,119 | - | 6,119 | - | | 6,461 | - | 6,461 | - | |
| 1985 | 長期預付租金 | - | - | - | - | | - | - | - | - | | - | - | - | - | |
| 15XX | 非流動資產總計 | 473,510 | - | 473,510 | 12 | | 422,509 | - | 422,509 | 11 | | 437,108 | - | 437,108 | 10 | |
| XXXX | 資 產 總 計 | \$ 3,881,693 | \$ - | \$ 3,881,693 | 100 | | \$ 3,840,041 | \$ - | \$ 3,840,041 | 100 | | \$ 4,226,428 | \$ - | \$ 4,226,428 | 100 | |

(接次頁)

(承前頁)

| 代碼 | 負債及權益 | 108年6月30日 | | | | 107年12月31日 | | | | 107年6月30日 | | | |
|------|-----------------------|---------------|---------------|----------------------|-----|---------------|---------------|----------------------|-----|---------------|------------|----------------------|-----|
| | | 依香港財務報告標準編製金額 | 調節(減)金額 | 依中華民國金管會認可之IFRSs編製金額 | % | 依香港財務報告標準編製金額 | 調節(減)金額 | 依中華民國金管會認可之IFRSs編製金額 | % | 依香港財務報告標準編製金額 | 調節(減)金額 | 依中華民國金管會認可之IFRSs編製金額 | % |
| 2130 | 流動負債 | | | | | | | | | | | | |
| 2170 | 合約負債 | \$ 2,392 | \$ (259,351) | \$ 2,392 | - | \$ 4,380 | \$ (268,483) | \$ 4,380 | - | \$ - | \$ - | \$ - | - |
| 2180 | 應付帳款 | 519,510 | - | 260,159 | 7 | 594,985 | - | 326,502 | 8 | 546,532 | (257,053) | 289,479 | 7 |
| 2180 | 應付帳款－關係人 | - | 26,836 | 26,836 | 1 | - | 36,123 | 36,123 | 1 | - | 31,340 | 31,340 | 1 |
| 2200 | 其他應付款 | - | 228,322 | 228,322 | 6 | - | 228,975 | 228,975 | 6 | - | 217,047 | 217,047 | 5 |
| 2216 | 應付股利 | 439,251 | - | 439,251 | 11 | - | - | - | - | 440,431 | - | 440,431 | 10 |
| 2230 | 本期所得稅負債 | 71,127 | - | 71,127 | 2 | 108,865 | - | 108,865 | 3 | 83,800 | - | 83,800 | 2 |
| 2280 | 租賃負債－流動 | 39,011 | - | 39,011 | 1 | - | - | - | - | - | - | - | - |
| 2300 | 其他流動負債 | - | 4,193 | 4,193 | - | - | 3,385 | 3,385 | - | - | 8,666 | 8,666 | - |
| 21XX | 流動負債總計 | 1,071,291 | - | 1,071,291 | 28 | 708,230 | - | 708,230 | 18 | 1,070,763 | - | 1,070,763 | 25 |
| 2580 | 非流動負債 | | | | | | | | | | | | |
| 2580 | 租賃負債－非流動 | 50,193 | - | 50,193 | 1 | - | - | - | - | - | - | - | - |
| 2XXX | 負債總計 | \$ 1,121,484 | \$ - | \$ 1,121,484 | 29 | \$ 708,230 | \$ - | \$ 708,230 | 18 | \$ 1,070,763 | \$ - | \$ 1,070,763 | 25 |
| 3110 | 權益 | | | | | | | | | | | | |
| 3110 | 普通股股本 | 32,830 | - | 32,830 | 1 | 32,830 | - | 32,830 | 1 | 32,861 | - | 32,861 | 1 |
| 3211 | 發行股票溢價 | 1,302,128 | 23,747 | 1,325,875 | 34 | 1,627,513 | 23,747 | 1,651,260 | 43 | 1,629,967 | 22,630 | 1,652,597 | 39 |
| 3230 | 實際取得或處分子公司股權價格與帳面價值差額 | 601,011 | - | 601,011 | 15 | 601,011 | - | 601,011 | 16 | 601,011 | - | 601,011 | 14 |
| 3310 | 保留盈餘 | 126,538 | - | 126,538 | 3 | 126,352 | - | 126,352 | 3 | 117,655 | - | 117,655 | 3 |
| 3350 | 法定盈餘公積 | 461,737 | (23,747) | 437,990 | 12 | 506,340 | (23,747) | 482,593 | 13 | 487,238 | (22,630) | 464,608 | 11 |
| 3410 | 未分配盈餘 | - | - | - | - | - | - | - | - | - | - | - | - |
| 3410 | 其他權益 | 235,965 | - | 235,965 | 6 | 237,765 | - | 237,765 | 6 | 286,933 | - | 286,933 | 7 |
| 3XXX | 國外營運機構財務報表換算之兌換差額 | 2,760,209 | - | 2,760,209 | 71 | 3,131,811 | - | 3,131,811 | 82 | 3,155,665 | - | 3,155,665 | 75 |
| 3XXX | 權益總計 | \$ 3,881,693 | \$ - | \$ 3,881,693 | 100 | \$ 3,840,041 | \$ - | \$ 3,840,041 | 100 | \$ 4,226,428 | \$ - | \$ 4,226,428 | 100 |
| 3XXX | 負債及權益總計 | | | | | | | | | | | | |

註一：上列財務報表之所有資產、負債及權益科目金額，係以108年6月30日之美金對新台幣匯率（US\$1：NT\$31.06）換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 | 度 | 最 | 高 | 最 | 低 | 平 | 均 |
|-----|---|-------------------|-------------------|-------------------|---|---|---|
| 107 | | USD\$1：NT\$31.100 | USD\$1：NT\$29.045 | USD\$1：NT\$30.175 | | | |
| 106 | | USD\$1：NT\$32.235 | USD\$1：NT\$29.760 | USD\$1：NT\$30.410 | | | |
| 105 | | USD\$1：NT\$33.765 | USD\$1：NT\$31.185 | USD\$1：NT\$32.239 | | | |

(參閱勤業眾信聯合會計師事務所民國108年8月6日複核報告)

董事長：賴以仁

經理人：葉原俊彥

會計主管：葉原俊彥



葉原俊彥

~3-2~

精熙國際(股)有限公司及子公司
依中華民國金管會認可之 IFRSs 重編後合併綜合損益表
民國 108 年及 107 年 1 月 1 日至 6 月 30 日

單位：新台幣仟元，惟
每股盈餘為元

| | | 108 年 1 月 1 日至 6 月 30 日 | | | | 107 年 1 月 1 日至 6 月 30 日 | | | |
|------|-----------------------|-------------------------|--------------|-----------------------------------|-------|-------------------------|--------------|-----------------------------------|-------|
| 代碼 | 項 目 | 依香港財務 報導準則 編製金額 | 調節金額 增(減) | 依中華民國 金管會認可 之 IFRSs 編製金額 | % | 依香港財務 報導準則 編製金額 | 調節金額 增(減) | 依中華民國 金管會認可 之 IFRSs 編製金額 | % |
| | | | | | | | | | |
| 4000 | 營業收入 | \$ 934,906 | \$ - | \$ 934,906 | 100 | \$1,058,245 | \$ - | \$1,058,245 | 100 |
| 5000 | 營業成本 | (720,996) | - | (720,996) | (77) | (789,017) | - | (789,017) | (75) |
| 5900 | 營業毛利 | 213,910 | - | 213,910 | 23 | 269,228 | - | 269,228 | 25 |
| | 營業費用 | | | | | | | | |
| 6100 | 推銷費用 | (23,078) | - | (23,078) | (2) | (25,096) | - | (25,096) | (2) |
| 6200 | 管理費用 | (138,652) | - | (138,652) | (15) | (147,380) | 466 | (146,914) | (14) |
| 6300 | 研究發展費用 | (23,481) | - | (23,481) | (3) | (22,115) | - | (22,115) | (2) |
| 6000 | 營業費用合計 | (185,211) | - | (185,211) | (20) | (194,591) | 466 | (194,125) | (18) |
| 6900 | 營業淨利 | 28,699 | - | 28,699 | 3 | 74,637 | 466 | 75,103 | 7 |
| | 營業外收入及支出 | | | | | | | | |
| 7010 | 其他收入 | 155 | - | 155 | - | 311 | - | 311 | - |
| 7050 | 財務成本 | (2,112) | - | (2,112) | - | - | - | - | - |
| 7055 | 預期信用減損迴轉利益 | - | - | - | - | 1,149 | - | 1,149 | - |
| 7100 | 利息收入 | 31,712 | - | 31,712 | 3 | 27,737 | - | 27,737 | 3 |
| 7110 | 租金收入 | 7,703 | - | 7,703 | 1 | 7,982 | - | 7,982 | 1 |
| 7230 | 外幣兌換利益 | 6,740 | - | 6,740 | 1 | 3,572 | - | 3,572 | - |
| 7610 | 處分不動產、廠房及 設備利益(損失) | 435 | - | 435 | - | - | (466) | (466) | - |
| 7000 | 營業外收入及支出 合計 | 44,633 | - | 44,633 | 5 | 40,751 | (466) | 40,285 | 4 |
| 7900 | 稅前淨利 | 73,332 | - | 73,332 | 8 | 115,388 | - | 115,388 | 11 |
| 7950 | 所得稅費用 | (3,883) | - | (3,883) | (1) | (17,518) | - | (17,518) | (2) |
| 8200 | 本期淨利 | 69,449 | - | 69,449 | 7 | 97,870 | - | 97,870 | 9 |
| | 其他綜合損益 | | | | | | | | |
| | 後續可能重分類至損益之 項目 | | | | | | | | |
| 8361 | 國外營運機構財務報表 換算之兌換差額 | (1,800) | - | (1,800) | - | (17,300) | - | (17,300) | (1) |
| 8500 | 本期綜合損益總額 | \$ 67,649 | \$ - | \$ 67,649 | 7 | \$ 80,570 | \$ - | \$ 80,570 | 8 |
| 8600 | 淨利歸屬於： | | | | | | | | |
| 8610 | 本公司業主 | \$ 69,449 | \$ - | \$ 69,449 | | \$ 97,870 | \$ - | \$ 97,870 | |
| 8700 | 綜合損益總額歸屬於： | | | | | | | | |
| 8710 | 本公司業主 | \$ 67,649 | \$ - | \$ 67,649 | | \$ 80,570 | \$ - | \$ 80,570 | |
| | 每股盈餘 | | | | | | | | |
| 9710 | 基 本 | \$ 0.08 | \$ - | \$ 0.08 | | \$ 0.12 | \$ - | \$ 0.12 | |
| 9810 | 稀 釋 | \$ 0.08 | \$ - | \$ 0.08 | | \$ 0.12 | \$ - | \$ 0.12 | |

註一：上列財務報表之所有損益科目金額，係以 108 年 6 月 30 日之美金對新台幣匯率 (US\$1: NT\$31.06) 換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|-----|--------------------|--------------------|--------------------|
| 107 | USD\$1: NT\$31.100 | USD\$1: NT\$29.045 | USD\$1: NT\$30.175 |
| 106 | USD\$1: NT\$32.235 | USD\$1: NT\$29.760 | USD\$1: NT\$30.410 |
| 105 | USD\$1: NT\$33.765 | USD\$1: NT\$31.185 | USD\$1: NT\$32.239 |

(參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日複核報告)

董事長：賴以仁

經理人：栗原俊彦

會計主管：栗原俊彦

栗原俊彦

栗原俊彦

精熙國際(開曼)有限公司及子公司
依中華民國金管會認可之 IFRSs 重編後合併現金流量表
民國 108 年及 107 年 1 月 1 日至 6 月 30 日

單位：新台幣仟元

| 代 碼 | 項 目 | 108 年 1 月 1 日至 6 月 30 日 | | | 107 年 1 月 1 日至 6 月 30 日 | | |
|--------|-----------------------|-------------------------|--------------------|---------------------------------------------|-------------------------|--------------------|---------------------------------------------|
| | | 依香港財務 報導準則 編製金額 | 調 節 金 額 增 (減) | 依 中 華 民 國 金管會認可之 I F R S s 編 製 金 額 | 依香港財務 報導準則 編製金額 | 調 節 金 額 增 (減) | 依 中 華 民 國 金管會認可之 I F R S s 編 製 金 額 |
| | 營運活動之現金流量 | | | | | | |
| A10000 | 本期稅前淨利 | \$ 73,332 | \$ - | \$ 73,332 | \$ 115,388 | \$ - | \$ 115,388 |
| | 收益費損項目 | | | | | | |
| A20100 | 折舊費用 | 58,051 | - | 58,051 | 47,242 | - | 47,242 |
| A20200 | 攤銷費用 | - | - | - | 93 | - | 93 |
| A20300 | 預期信用減損迴轉利益 | - | - | - | (1,149) | - | (1,149) |
| A20900 | 利息費用 | 2,112 | - | 2,112 | - | - | - |
| A21200 | 利息收入 | (31,712) | - | (31,712) | (27,737) | - | (27,737) |
| A22500 | 處分不動產、廠房及設 備損失(利益) | (435) | - | (435) | 466 | - | 466 |
| A23700 | 非金融資產減損損失 | 93 | - | 93 | 3,759 | - | 3,759 |
| | 營業資產及負債之淨變動數 | | | | | | |
| A31150 | 應收帳款 | 23,388 | (7,516) | 15,872 | 21,027 | (3,883) | 17,144 |
| A31180 | 其他應收款 | - | 5,560 | 5,560 | 31 | (38,762) | (38,731) |
| A31200 | 存 貨 | 5,746 | - | 5,746 | 19,878 | - | 19,878 |
| A31240 | 其他流動資產 | - | 1,956 | 1,956 | - | 42,645 | 42,645 |
| A32125 | 合約負債 | (1,988) | - | (1,988) | - | - | - |
| A32150 | 應付帳款 | (71,251) | (155) | (71,406) | (95,354) | 40,409 | (54,945) |
| A32180 | 其他應付款 | - | (653) | (653) | - | (42,087) | (42,087) |
| A32230 | 其他流動負債 | - | 808 | 808 | - | 1,678 | 1,678 |
| A33000 | 營運產生之現金 | 57,336 | - | 57,336 | 83,644 | - | 83,644 |
| A33500 | 支付之所得稅 | (42,148) | - | (42,148) | (64,729) | - | (64,729) |
| AAAA | 營運活動之淨現金流入 | 15,188 | - | 15,188 | 18,915 | - | 18,915 |
| | 投資活動之現金流量 | | | | | | |
| B02700 | 取得不動產、廠房及設備 | (5,932) | - | (5,932) | (7,517) | - | (7,517) |
| B02800 | 處分不動產、廠房及設備償款 | 4,286 | - | 4,286 | - | - | - |
| B07100 | 預付設備款增加 | (4,597) | - | (4,597) | - | - | - |
| B07500 | 收取之利息 | 31,712 | - | 31,712 | 27,737 | - | 27,737 |
| BBBB | 投資活動之淨現金流入 | 25,469 | - | 25,469 | 20,220 | - | 20,220 |
| | 籌資活動之現金流量 | | | | | | |
| C04020 | 租賃本金償還 | (19,754) | - | (19,754) | - | - | - |
| DDDD | 匯率變動對現金及約當現金之 影響 | (1,553) | - | (1,553) | (15,654) | - | (15,654) |
| EEEE | 現金及約當現金淨增加 | 19,350 | - | 19,350 | 23,481 | - | 23,481 |
| E00100 | 期初現金及約當現金餘額 | 2,917,932 | - | 2,917,932 | 3,255,927 | - | 3,255,927 |
| E00200 | 期末現金及約當現金餘額 | \$ 2,937,282 | \$ - | \$ 2,937,282 | \$ 3,279,408 | \$ - | \$ 3,279,408 |

註一：上列財務報表之所有科目金額，係以 108 年 6 月 30 日之美金對新台幣匯率 (US\$1: NT\$31.06) 換算。

註二：最近三年度美金對新台幣最高、最低及平均匯率如下：

| 年 度 | 最 高 | 最 低 | 平 均 |
|-----|---------------------|---------------------|---------------------|
| 107 | USD\$1 : NT\$31.100 | USD\$1 : NT\$29.045 | USD\$1 : NT\$30.175 |
| 106 | USD\$1 : NT\$32.235 | USD\$1 : NT\$29.760 | USD\$1 : NT\$30.410 |
| 105 | USD\$1 : NT\$33.765 | USD\$1 : NT\$31.185 | USD\$1 : NT\$32.239 |

(參閱勤業眾信聯合會計師事務所民國 108 年 8 月 6 日複核報告)

董事長：賴以仁

經理人：栗原俊彦

會計主管：栗原俊彦

栗原俊彦

栗原俊彦

精熙國際（開曼）有限公司及子公司

合併財務報表重編說明

民國 108 年及 107 年 1 月 1 日至 6 月 30 日

（金額除另予註明者外，係以新台幣仟元為單位）

一、合併財務報表重編原則

精熙國際（開曼）有限公司及子公司（以下稱「合併公司」）如附件四所列之 108 年及 107 年 1 月 1 日至 6 月 30 日財務報告，係包括精熙國際（開曼）有限公司（以下稱「本公司」）及所有持股達 50% 之被投資公司之合併財務資訊（附件四譯稱「本集團」）。

合併公司依香港法令及香港財務報導準則（以下稱「香港一般公認會計原則」）編製之主要報表格式，包括合併資產負債表、合併綜合損益表及合併現金流量表，因與證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編制財務報告（以下稱「中華民國金管會認可之 IFRSs」）規定不符，爰依「第二上市（櫃）公司財務報告複核要點」規定，就合併資產負債表、合併綜合損益表及合併現金流量表依中華民國規定格式予以重編（以下稱「重編合併財務報表」）。

因適用不同之會計原則對合併公司 108 年及 107 年 1 月 1 日至 6 月 30 日合併綜合損益表之損益影響金額，並未達證券交易法施行細則第 6 條所訂應重編財務報表之標準，故上述重編合併財務報表僅依中華民國金管會認可之 IFRSs 規定之格式與分類將上述合併資產負債表、合併綜合損益表及合併現金流量表予以重分類調整。

二、中華民國及香港財務報表表達及其他事項之重大差異彙總說明

| 項 目 | 中 華 民 國 財 務 報 表 表 達 | 香 港 一 般 公 認 會 計 原 則 | 對 重 編 合 併 財 務 報 表 之 影 響 |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (一) 合併資產負債表 | <p>一般之分類方式，資產係以流動性大小排列，流動性大者在前，流動性小者在後。負債則按到期日的遠近排列，近者在先，遠者在後。權益按永久性大小排列，永久性大者在先，小者在後。</p> <p>因營業而發生之應收帳款／應付帳款，應與非營業而發生之其他應收款／其他應付款分別列示；應收／應付帳款一關係人，依金額重大性予以單獨表達。</p> <p>註銷買回企業本身之股票，按股權比例借記「資本公積－股票發行溢價」及「股本」。其購回成本如高於面值與發行股票溢價之合計數時，其差額應沖銷同種類庫藏股票所產生之資本公積，如有不足再借記保留盈餘。</p> | <p>一般之分類方式，資產係以非流動性資產在前，流動資產在後。負債及權益，係以負債在前，股本及各項準備在後，負債以流動負債在前，非流動負債在後。</p> <p>應收／應付帳款－關係人、其他應收／應付款及其他流動資產／負債係分類於應收帳款及其他應收款與應付帳款及其他應付款。</p> <p>再取得企業本身權益工具之成本，應自權益項目減除。企業不應於買回、出售、再發行或註銷庫藏股時認列損益。</p> | <p>已依中華民國財務報表規定予以表達揭露。</p> <p>資產影響數： 108年第2季：54,946仟元 107年第4季：62,431仟元 107年第2季：60,846仟元 負債影響數： 108年第2季：259,351仟元 107年第4季：268,483仟元 107年第2季：257,053仟元</p> <p>已依中華民國財務報表規定予以表達揭露。 108年第2季：23,747仟元 107年第4季：23,747仟元 107年第2季：22,630仟元</p> |
| (二) 合併綜合損益表 | <p>應區分營業收入、營業成本、營業費用、營業外收入及支出及所得稅費用，分別予以列示，但營業成本及營業費用不能分別列示者，得合併之。</p> <p>因非經常營業活動所發生之費用及損失，應帳列營業外支出；兌換損益，得以淨額表達。</p> | <p>應區分收入、銷貨成本、收益與費損、所得稅費用、本年度利益（損失）。</p> <p>兌換損失、處分不動產、廠房及設備損失及其他損失係依性質別帳列管理費用。</p> | <p>已依中華民國財務報表規定予以表達揭露。</p> <p>108年第2季： - 仟元 107年第2季：466仟元</p> |

| 項 目 | 中 華 民 國 財 務 報 表 表 達 | 香 港 一 般 公 認 會 計 原 則 | 對 重 編 合 併 財 務 報 表 之 影 響 |
|-----------------|------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| (三) 合併現金 流量表 | 因營業而發生之應收 帳款／應付帳款，應 與非營業而發生之 其他應收款／其他 應付款分別列示。 | 應收／應付帳款、其 他應收／應付款係 分類於應收帳款及 其他應收款與應付 帳款及其他應付 款。 | 已依中華民國財務報表規定 予以表達揭露。 資產影響數： 108年第2季：(7,516)仟元 107年第2季：(3,883)仟元 負債影響數： 108年第2季：(155)仟元 107年第2季：40,409仟元 |

附 件 四

精熙國際（開曼）有限公司及子公司

會計師核閱報告暨合併財務報表
西元 2019 年第 2 季

（原文及中譯本）

簡明綜合財務報表審閱報告

Deloitte.

德勤

致精熙國際（開曼）有限公司

（於開曼群島註冊成立之有限公司）

董事會

緒言

吾等已審閱第5至29頁所載精熙國際（開曼）有限公司（「貴公司」）及其附屬公司（合稱「貴集團」）之簡明綜合財務報表，當中包括於二零一九年六月三十日之簡明綜合財務狀況表，及截至該日止六個月之相關簡明綜合損益及其他全面收入報表、權益變動表及現金流量表以及若干說明附註。香港聯合交易所有限公司證券上市規則要求遵照其有關條文及香港會計師公會（「香港會計師公會」）頒佈之香港會計準則第34號「中期財務報告」（「香港會計準則第34號」）編製中期財務資料報告。貴公司董事須負責根據香港會計準則第34號編製及呈列該等簡明綜合財務報表。吾等之責任是根據吾等的審閱對該等簡明綜合財務報表作出結論，並按照吾等雙方協定之委聘條款，僅向全體董事會報告。除此之外，吾等的報告不可用作其他用途。吾等概不就本報告的內容，對任何其他人士負責或承擔責任。

審閱範圍

吾等已按照香港會計師公會頒佈之香港審閱委聘準則第2410號「由實體之獨立核數師執行之中期財務資料審閱」進行審閱工作。審閱該等簡明綜合財務報表包括主要向負責財務和會計事務之人員作出查詢，及進行分析性和其他審閱程序。審閱範圍遠小於根據香港核數準則進行審核之範圍，故吾等無法保證吾等將知悉在審核中可能被發現之所有重大事項。因此，吾等不會發表審核意見。

結論

按照吾等之審閱結果，吾等並無發現任何事項，令吾等相信簡明綜合財務報表在各重大方面未根據香港會計準則第34號進行編製。

德勤•關黃陳方會計師行

執業會計師

香港

二零一九年八月六日

簡明綜合損益及其他全面收入報表

截至二零一九年六月三十日止六個月

| | 附註 | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|--------------------------|----|---------------------------------------------------|---------------------------------------------------|
| 收入 | 3 | 30,100 | 34,071 |
| 銷售成本 | | (23,213) | (25,403) |
| 毛利 | | 6,887 | 8,668 |
| 其他收入、收益及虧損 | | 1,505 | 1,312 |
| 分銷成本 | | (743) | (808) |
| 行政費用 | | (4,464) | (4,745) |
| 研發開支 | | (756) | (712) |
| 租賃負債之利息開支 | | (68) | — |
| 除稅前溢利 | 4 | 2,361 | 3,715 |
| 稅項 | 5 | (125) | (564) |
| 期內溢利 | | 2,236 | 3,151 |
| 其他綜合開支 | | | |
| 其後可能會重新分類至損益之項目： | | | |
| 一 因換算海外業務財務報表產生之 匯兌差額 | | (58) | (557) |
| 期內其他綜合開支 | | (58) | (557) |
| 期內綜合收入總額 | | 2,178 | 2,594 |
| 每股盈利 | | | |
| — 基本 | 7 | 0.27美仙 | 0.38美仙 |

簡明綜合財務狀況表

於二零一九年六月三十日

| | 附註 | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
|----------------|----|---------------------------------|----------------------------------|
| 非流動資產 | | | |
| 投資物業 | | 5,653 | 5,768 |
| 物業、廠房及設備 | 8 | 6,552 | 7,537 |
| 使用權資產 | | 2,892 | — |
| 預付租賃付款 | | — | 197 |
| 購置物業、廠房及設備所付按金 | | 148 | 101 |
| | | 15,245 | 13,603 |
| 流動資產 | | | |
| 存貨 | | 2,363 | 2,550 |
| 應收貿易賬款及其他應收款項 | 9 | 12,775 | 13,512 |
| 應收一間關連公司款項 | | 23 | 23 |
| 銀行結餘及現金 | | 94,568 | 93,945 |
| | | 109,729 | 110,030 |
| 流動負債 | | | |
| 應付貿易賬款及其他應付款項 | 10 | 16,726 | 19,156 |
| 合約負債 | | 77 | 141 |
| 應付稅項 | | 2,290 | 3,505 |
| 租賃負債 | | 1,256 | — |
| 應付股息 | | 14,142 | — |
| | | 34,491 | 22,802 |
| 流動資產淨值 | | 75,238 | 87,228 |
| 總資產減流動負債 | | 90,483 | 100,831 |
| 資本及儲備 | | | |
| 股本 | | 1,057 | 1,057 |
| 儲備 | | 87,810 | 99,774 |
| 權益總額 | | 88,867 | 100,831 |
| 非流動負債 | | | |
| 租賃負債 | | 1,616 | — |
| | | 90,483 | 100,831 |

簡明綜合權益變動表

截至二零一九年六月三十日止六個月

| | 本公司擁有人應佔 | | | | | | |
|------------------------|----------|----------|--------------|-------|--------------|---------|----------|
| | 股本 | 股份溢價 | 特別儲備 | 換算儲備 | 法定盈餘 公積金 | 保留溢利 | 合計 |
| | 千美元 | 千美元 | 千美元 (附註a) | 千美元 | 千美元 (附註b) | 千美元 | 千美元 |
| 於二零一八年一月一日(經審核) | 1,058 | 62,982 | 19,350 | 9,795 | 3,636 | 16,364 | 113,185 |
| 期內其他綜合開支 | - | - | - | (557) | - | - | (557) |
| 期內溢利 | - | - | - | - | - | 3,151 | 3,151 |
| 期內綜合(開支)收入總額 | - | - | - | (557) | - | 3,151 | 2,594 |
| 轉撥 | - | - | - | - | 152 | (152) | - |
| 確認為分派之股息(附註6) | - | (10,504) | - | - | - | (3,676) | (14,180) |
| 於二零一八年六月三十日 (未經審核) | 1,058 | 52,478 | 19,350 | 9,238 | 3,788 | 15,687 | 101,599 |
| 於二零一八年十二月三十一日 (經審核) | 1,057 | 52,399 | 19,350 | 7,655 | 4,068 | 16,302 | 100,831 |
| 期內其他綜合開支 | - | - | - | (58) | - | - | (58) |
| 期內溢利 | - | - | - | - | - | 2,236 | 2,236 |
| 期內綜合(開支)收入總額 | - | - | - | (58) | - | 2,236 | 2,178 |
| 轉撥 | - | - | - | - | 6 | (6) | - |
| 確認為分派之股息(附註6) | - | (10,476) | - | - | - | (3,666) | (14,142) |
| 於二零一九年六月三十日 (未經審核) | 1,057 | 41,923 | 19,350 | 7,597 | 4,074 | 14,866 | 88,867 |

附註：

- (a) 特別儲備乃本公司已發行股份之面額與根據本集團於二零零五年之重組而收購之附屬公司股本總額兩者之差額。
- (b) 根據中國大陸(「中國」)外商投資企業之有關法律及法規所規定，本公司之中國附屬公司須設立不可分派之法定盈餘公積金。分配至該儲備之撥款乃按中國附屬公司法定財務報表之除稅後溢利10%撥付。中國附屬公司可將法定盈餘公積金用於彌補上一年度之虧損(如有)，亦可透過資本化發行轉換為資本。

簡明綜合現金流量表

截至二零一九年六月三十日止六個月

| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|-------------------------------|---------------------------------------------------|---------------------------------------------------|
| 經營業務所得淨現金 | 489 | 609 |
| 投資活動 | | |
| 購置物業、廠房及設備 | (191) | (242) |
| 購置物業、廠房及設備所付按金 | (148) | — |
| 出售物業、廠房及設備所得款項 | 138 | — |
| 已收利息 | 1,021 | 893 |
| 投資活動所得淨現金 | 820 | 651 |
| 融資活動所用淨現金 | | |
| 償還租賃負債 | (636) | — |
| 現金及現金等價物增加淨額 | 673 | 1,260 |
| 於一月一日之現金及現金等價物 | 93,945 | 104,827 |
| 匯率變動之影響 | (50) | (504) |
| 於六月三十日之現金及現金等價物， 代表銀行結餘及現金 | 94,568 | 105,583 |

簡明綜合財務報表附註

截至二零一九年六月三十日止六個月

1. 一般資料

精熙國際(開曼)有限公司(「本公司」)於開曼群島註冊成立及登記為獲豁免有限公司。其股份於香港聯合交易所有限公司上市。本公司及其附屬公司合稱「本集團」。

簡明綜合財務報表乃根據香港會計師公會頒佈之香港會計準則第34號「中期財務報告」以及香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄十六之適用披露規定而編製。

簡明綜合財務報表以美元(「美元」)呈列，美元為本公司之功能貨幣。

2. 主要會計政策

簡明綜合財務報表乃根據歷史成本基準而編製。

除因應用新訂香港財務報告準則及香港財務報告準則修訂本所產生的會計政策變動外，截至二零一九年六月三十日止六個月之簡明綜合財務報表所採用之會計政策以及計算方法與本集團截至二零一八年十二月三十一日止年度全年財務報表所呈列者相同。

2. 主要會計政策 — 續

應用新訂香港財務報告準則及修訂本

於本中期期間，本集團於編製簡明綜合財務報表時已首次應用以下由香港會計師公會頒佈之於二零一九年一月一日起或之後開始之年度期間強制生效的新訂香港會計準則及香港財務報告準則及修訂本：

| | |
|---------------------------|--------------------------------|
| 香港財務報告準則第16號 | 租賃 |
| 香港（國際財務報告詮釋委員會） 詮釋第23號 | 所得稅不確定性的處理 |
| 香港財務報告準則第9號修訂本 | 具有負補償之提前還款特點 |
| 香港會計準則第19號修訂本 | 計劃修訂、縮減或結清 |
| 香港會計準則第28號修訂本 | 於聯營公司及合資公司的長期權益 |
| 香港財務報告準則修訂本 | 香港財務報告準則二零一五年至 二零一七年週期之年度改進 |

除下文所述者外，於本期間應用新訂香港財務報告準則及修訂本對本集團於本期間及過往期間之財務表現及狀況及／或此等簡明綜合財務報表所載之披露並無重大影響。

2.1 應用香港財務報告準則第16號「租賃」（「香港財務報告準則第16號」）對會計政策之影響及變動

本集團於本中期期間首次應用香港財務報告準則第16號。香港財務報告準則第16號取代香港會計準則第17號「租賃」（「香港會計準則第17號」）及有關詮釋。

2.1.1 因應用香港財務報告準則第16號所產生的主要會計政策變動

本集團根據香港財務報告準則第16號的過渡條文應用下列會計政策。

租賃的定義

倘合約為換取代價而給予在一段時間內控制特定資產使用的權利，則該合約為租賃或包含租賃。

就於首次應用日期或之後訂立或修改的合約，本集團於開始或修改日期根據香港財務報告準則第16號的定義評估合約是否為租賃或包含租賃。

除非合約條款及條件於其後有所變化，該等合約不會被重新評估。

作為承租人

分配代價至合約組成部分

就包含租賃部分及一個或更多額外租賃或非租賃部分的合約，本集團按租賃部分的相對獨立價格及非租賃部分的獨立總價將合約內代價分配至各別租賃部分。

作為可行權宜方法，當本集團合理預期組合內個別租賃對財務報表的影響並無重大差異，具有相似特徵的租賃將按組合基準入賬。

非租賃部分根據其相對獨立價格與租賃部分分開。

短期租賃及低價值資產租賃

本集團將短期租賃確認豁免應用於自開始日期起計租期為十二個月或以內且不包括購買選擇權之汽車租賃。

短期租賃及低價值資產租賃之租賃付款按租期以直線法確認為開支。

2.1.1 因應用香港財務報告準則第16號所產生的主要會計政策變動 — 續

作為承租人 — 續

使用權資產

除短期租賃及低價值資產租賃外，本集團於租賃開始日期（即相關資產可供使用之日期）確認使用權資產。使用權資產按成本減任何累計折舊及減值虧損計量，並就任何重新計量租賃負債作出調整。

使用權資產成本包括：

- 租賃負債的初始計量金額；
- 在開始日期或之前作出的任何租賃付款，減已收任何租賃激勵；
- 本集團產生的任何初始直接成本；及
- 本集團為拆除及移除相關資產、恢復其所在地，或將相關資產恢復至租賃條款及條件所規定的狀況將產生之估計成本，除非該等成本乃因生產存貨而產生。

本集團合理確定於租期終了取得相關租賃資產所有權的使用權資產，自開始日期起至可使用年期終折舊。

否則，使用權資產按其估計可使用年期及租期中較短者以直線法折舊。

本集團將不符合投資物業定義的使用權資產呈列為綜合財務狀況表的單獨項目。符合投資物業定義的使用權資產於「投資物業」中呈列。

2.1.1 因應用香港財務報告準則第16號所產生的主要會計政策變動 — 續

作為承租人 — 續

租賃土地及樓宇

就均包括租賃土地及樓宇部分的物業權益付款而言，當付款無法於租賃土地及樓宇部分之間可靠分配時，則整項物業均以本集團的物業、廠房及設備呈列，惟分類為投資物業並以此入賬之租賃土地及樓宇部分除外。

可退回租金按金

已付可退回租金按金根據香港財務報告準則第9號「金融工具」(「香港財務報告準則第9號」)入賬，並於初始按公平值計量。於初始確認時對公平值的調整被視為額外租賃付款並計入使用權資產成本。

租賃負債

於租賃開始日期，本集團按當日未付的租賃付款現值確認及計量租賃負債。在計算租賃付款的現值時，倘租賃中隱含的利率不易確定，則本集團使用租賃開始日期的增量借款利率計算。

租賃付款包括：

- 固定付款(包括實物固定付款)減任何應收租賃激勵；
- 取決於指數或利率的可變租賃付款；
- 預計將根據剩餘價值擔保支付的金額；
- 合理確定本集團將行使的購買選擇權的行使價；及
- 倘租期反映本集團行使終止選擇權，則終止租賃而需支付的罰款。

於開始日期後，租賃負債通過利息增加及租賃付款進行調整。

2.1.1 因應用香港財務報告準則第16號所產生的主要會計政策變動－續

作為承租人－續

租賃負債－續

在下列情況下，本集團重新計算租賃負債（並對相關的使用權資產作出相應調整）：

- 租期已變或購買選擇權的行使評估發生變化，在此等情況下，通過使用重新評估日期的經修訂貼現率貼現經修訂租賃付款重新計量相關的租賃負債。
- 由於市場租金審查後市場租金變動導致租賃付款發生變動，在此等情況下，通過使用初始貼現率貼現經修訂租賃付款重新計量相關租賃負債。

租賃修改

在下列情況下，本集團將租賃修改作為單獨租賃入賬：

- 該修改通過增加使用一項或多項相關資產的權利擴大租賃範圍；及
- 租賃代價增加的金額相當於範圍擴大對應的獨立價格，及按照特定合約的情況對獨立價格進行的任何適當調整。

就未作為單獨租賃入賬的租賃修改而言，本集團根據經修改租賃的租期，通過於該修改生效日期使用經修訂貼現率貼現經修訂租賃付款重新計量租賃負債。

2.1.1 因應用香港財務報告準則第16號所產生的主要會計政策變動－續

作為承租人－續

稅項

就計量本集團確認使用權資產及相關租賃負債的租賃交易的遞延稅項而言，本集團首先確定減稅是否歸屬於使用權資產或租賃負債。

就其中減稅歸屬於租賃負債的租賃交易而言，本集團將香港會計準則第12號「所得稅」規定分別應用於使用權資產及租賃負債。由於應用初始確認豁免，與使用權資產及租賃負債有關的暫時差額不會於初始確認時及在租期內確認。

作為出租人

可退回租金按金

已收可退回租金按金根據香港財務報告準則第9號入賬，並於初始按公平值計量。初始確認時對公平值的調整被視為承租人的額外租賃付款。

分租

當本集團為中介出租人，本集團會將主租約及分租約入賬為兩項獨立合約。分租約乃參照主租約所產生的使用權資產分類為融資或經營租賃，而非參照相關資產分類。

租賃修改

本集團自修改生效日期起將經營租賃的修改作為新租約入賬，並將與原租約相關的任何預付或累計租賃付款視為新租約的租賃付款的一部分。

2.1.2 首次應用香港財務報告準則第16號之過渡及影響概述

租賃的定義

本集團已選擇可行權宜方法，就先前應用香港會計準則第17號及香港（國際財務報告詮釋委員會）— 詮釋第4號「釐定安排是否包括租賃」識別為租賃的合約應用香港財務報告準則第16號，而並無對先前並未識別為包括租賃的合約應用該準則。因此，本集團並未重新評估於首次應用日期前已存在的合約。

就於二零一九年一月一日或之後訂立或修改的合約而言，本集團根據香港財務報告準則第16號所載規定應用租賃的定義評估合約是否包含租賃。

作為承租人

本集團已追溯應用香港財務報告準則第16號，而累計影響於首次應用日期二零一九年一月一日確認。於首次應用日期的任何差額於期初保留溢利確認，及並無重列比較資料。

於過渡期間根據香港財務報告準則第16號應用經修訂追溯法時，本集團對先前根據香港會計準則第17號分類為經營租賃的租賃按租賃基準對分別相關的租賃合約應用以下可行權宜方法：

- i. 應用香港會計準則第37號「撥備、或然負債及或然資產」作為減值審閱的替代方法，以評估租賃是否屬繁重性質；
- ii. 就租期為自首次應用之日期起12個月內結束的租賃，選擇不確認使用權資產及租賃負債；
- iii. 於首次應用日期計量使用權資產時排除初始直接成本；

2.1.2 首次應用香港財務報告準則第16號之過渡及影響概述 — 續

租賃的定義 — 續

作為承租人 — 續

- iv. 對於相若經濟環境中相若類別相關資產的相若剩餘條款的租賃組合應用單一貼現率。尤其是，於中華人民共和國的若干物業租賃及汽車的貼現率乃以組合基準釐定；及
- v. 根據於首次應用日期的事實及情況使用事後分析，為本集團具有延期及終止選擇權的租賃釐定期。

於過渡期間，本集團於應用香港財務報告準則第16號後作出下列調整：

本集團於二零一九年一月一日確認租賃負債3,385,000美元及使用權資產3,582,000美元。過渡至國際財務報告準則第16號對二零一九年一月一日的保留溢利並無重大影響。

於確認先前分類為經營租賃的租賃負債時，本集團於首次應用日期已應用有關集團實體的增量借款利率。應用於承租人的加權平均增量借款利率為4.75%。

2.1.2 首次應用香港財務報告準則第16號之過渡及影響概述 — 續

租賃的定義 — 續

作為承租人 — 續

| | |
|-------------------------------------------------------------|-----------------------|
| | 於二零一九年 一月一日 千美元 |
| 於二零一八年十二月三十一日所披露之經營租賃承擔 | 3,758 |
| 加：於二零一八年十二月三十一日應付租金之應計費用 | 98 |
| 減：確認豁免 — 短期租賃 | (57) |
| | 3,799 |
| 與於二零一九年一月一日 應用香港財務報告準則第16號後確認與 經營租賃相關以相關增量借款利率貼現之租賃負債 | 3,385 |
| 分析為 | |
| 流動 | 1,220 |
| 非流動 | 2,165 |
| | 3,385 |

2.1.2 首次應用香港財務報告準則第16號之過渡及影響概述 — 續

租賃的定義 — 續

作為承租人 — 續

使用權資產之賬面值於二零一九年一月一日包括下列各項：

| | 使用權資產 千美元 |
|-------------------------------------|--------------|
| 於應用香港財務報告準則第16號後確認與 經營租賃相關之使用權資產 | 3,385 |
| 自預付租賃付款重新分類(附註) | 197 |
| | 3,582 |
| 按類別： | |
| 租賃土地 | 197 |
| 租賃土地及樓宇 | 3,219 |
| 汽車 | 166 |
| | 3,582 |

附註：於中國租賃土地之預付款項已於二零一八年十二月三十一日分類為預付租賃付款。於應用香港財務報告準則第16號後，預付租賃付款197,000美元已重新分類至使用權資產。

作為出租人

根據香港財務報告準則第16號之過渡條文，本集團毋須就本集團作為出租人之該等租賃對過渡作出任何調整，但須自首次應用日期起根據香港財務報告準則第16號將該等租賃入賬，且比較資料並無重列。

應用香港財務報告準則第16號前，已收可退回租金按金被視為應用香港會計準則第17號的租賃項下的權利及責任。根據香港財務報告準則第16號租賃付款的定義，該等按金並非與使用權資產有關的付款，且經調整以反映於過渡時之貼現影響。

3. 收入及營業分部

營業分部

行政總裁（即本集團首席營運決策者）定期檢討按光學及光電產品零部件劃分之收入分析，並視之為整體單一營業分部。除收入分析外，並無營運業績或其他獨立財務資料可供用作評核各業務部門之表現。基於以上原因，並無單獨呈列分部資料。

行政總裁審閱本集團之整體期內業績以就表現評估及資源分配作出決策。本集團之業務構成根據香港財務報告準則第8號「營業分部」項下之單一營業分部，故並無單獨編製分部資料。

其他分部資料

地區資料

本集團之營運位於中國（註冊成立國家）。

本集團來自外界客戶之收入（該收入於客戶取得控制權之某一時間點悉數確認）及有關其按客戶所在地劃分的外界客戶之收入及其按資產地區劃分的非流動資產之資料詳情如下：

| | 來自外界客戶之收入 | | 非流動資產 | |
|----|---------------------------------------------------|---------------------------------------------------|---------------------------------|----------------------------------|
| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
| 日本 | 14,195 | 18,926 | — | — |
| 中國 | 12,337 | 11,783 | 15,245 | 13,603 |
| 其他 | 3,568 | 3,362 | — | — |
| | 30,100 | 34,071 | 15,245 | 13,603 |

3. 收入及營業分部 – 續

其他分部資料 – 續

有關主要客戶之資料

於有關期間佔本集團總收入10%以上之來自客戶收入如下：

| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|-----|---------------------------------------------------|---------------------------------------------------|
| 客戶A | 4,950 | 4,354 |
| 客戶B | 4,399 | 4,654 |
| 客戶C | 3,370 | 3,535 |

按產品類別之與客戶合約收入之分拆如下：

| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|-----------------|---------------------------------------------------|---------------------------------------------------|
| 光學及光電產品零部件 | | |
| — 相機、運動型攝影機及複印機 | 21,377 | 23,455 |
| — 監視器及投影機 | 5,160 | 5,106 |
| — 其他 | 3,563 | 5,510 |
| | 30,100 | 34,071 |

4. 除稅前溢利

| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|--------------------------------------|---------------------------------------------------|---------------------------------------------------|
| 除稅前溢利經扣除以下項目後得出： | | |
| 土地使用權攤銷 | — | 3 |
| 確認為開支之存貨成本 | 23,216 | 25,282 |
| 投資物業折舊 | 115 | 119 |
| 物業、廠房及設備折舊 | 1,157 | 1,402 |
| 使用權資產折舊 | 597 | — |
| 撇銷及處分物業、廠房及設備之虧損 | — | 14 |
| 陳舊存貨之撥備 | — | 121 |
| 並已計入： | | |
| 匯兌收益淨值 | 217 | 115 |
| 撇銷及處分物業、廠房及設備的收益 (包括在其他收入、收益及虧損內) | 14 | — |
| 利息收入(包括在其他收入、收益及虧損內) | 1,021 | 893 |
| 扣減非重大支銷前之物業租金收入 (包括在其他收入、收益及虧損內) | 248 | 257 |
| 陳舊存貨之撥備撥回(包括在銷售成本內) | 3 | — |
| 應收貿易賬款減值虧損撥回淨值 | — | 37 |

5. 稅項

| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|--------------------------------|---------------------------------------------------|---------------------------------------------------|
| 稅項支出包括： | | |
| 按適用所得稅稅率就期內估計應評稅溢利計算 之中國所得稅 | 82 | 674 |
| 過往年度之撥備不足(超額撥備) | 43 | (110) |
| | 125 | 564 |

由於本集團於兩個期內之溢利並非源自香港或在香港產生，故並無於簡明綜合財務報表內就香港利得稅計提撥備。

6. 股息

| | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| 期內確認為分派之股息： | | |
| 二零一八年末期股息每股3.5港仙 (相等於0.447美仙)(二零一八年： 二零一七年之末期股息每股3.5港仙； 相等於0.448美仙) | 3,666 | 3,676 |
| 二零一八年特別股息每股10港仙 (相等於1.28美仙)(二零一八年： 二零一七年之特別股息每股10港仙； 相等於1.28美仙) | 10,476 | 10,504 |
| | 14,142 | 14,180 |
| 擬派股息： | | |
| 擬派二零一九年中期股息每股1.9港仙 (相等於0.243美仙)(二零一八年： 每股3.5港仙；相等於0.446美仙) | 1,995 | 3,662 |

於二零一九年八月六日，董事會宣佈就截至二零一九年六月三十日止六個月派發中期股息每股1.9港仙(相等於0.243美仙)，按簡明綜合財務報表刊發日已發行股份820,540,000股為基礎計算。

7. 每股盈利

截至二零一九年六月三十日止六個月之每股基本盈利乃按本公司擁有人應佔期內綜合溢利2,236,000美元(截至二零一八年六月三十日止六個月: 3,151,000美元)及期內已發行股份820,540,000股(截至二零一八年六月三十日止六個月: 821,102,000股)為基準計算。

由於兩個期內並無潛在攤薄普通股，故並無呈列每股攤薄盈利。

8. 物業、廠房及設備

截至二零一九年六月三十日止六個月，本集團收購估計可使用年期為五至十年之廠房及設備291,000美元(截至二零一八年六月三十日止六個月: 336,000美元)。

9. 應收貿易賬款及其他應收款項

| | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
|----------------------|---------------------------------|----------------------------------|
| 應收貿易賬款 | | |
| — 本公司若干股東對其有重大影響力之公司 | 3 | 2 |
| — 其他 | 11,006 | 11,503 |
| | 11,009 | 11,505 |
| 減：信貸虧損撥備 | — | (1) |
| | 11,009 | 11,504 |
| 其他應收款項 | 1,766 | 2,008 |
| | 12,775 | 13,512 |

客戶之付款條款以信貸為主。向對外客戶開出之發票，一般須在開票後60至120天內支付，而向長期客戶開出之銷售發票則一般須在一年內支付。

以下為於報告期終根據發票日期(與各別收入確認日期相若)呈列已扣除呆賬撥備後之應收貿易賬款賬齡分析。

9. 應收貿易賬款及其他應收款項 — 續

| | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
|----------|---------------------------------|----------------------------------|
| 賬齡 | | |
| 0至60天 | 9,484 | 9,267 |
| 61至90天 | 1,247 | 1,879 |
| 91至120天 | 274 | 307 |
| 121至180天 | 4 | 44 |
| 181至365天 | — | 7 |
| | 11,009 | 11,504 |

作為本集團信貸風險管理的一環，本集團利用賬款之逾期狀況為客戶進行減值評估，原因為該等客戶乃由數量眾多的客戶所組成，而彼等擁有可代表彼等根據合約條款償還所有應付金額能力的共同風險特性。

截至二零一九年六月三十日止六個月，本集團根據撥備矩陣無作出任何減值撥備（截至二零一八年六月三十日止六個月：3,000美元）。

10. 應付貿易賬款及其他應付款項

| | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
|------------------------------|---------------------------------|----------------------------------|
| 應付貿易賬款 | | |
| — 本公司若干股東對其有重大影響力之公司 | 1 | 7 |
| — 對本公司有重大影響力之本公司股東 所控制之公司 | 863 | 1,156 |
| — 其他 | 8,377 | 10,512 |
| | 9,241 | 11,675 |
| 應付工資及福利 | 3,014 | 3,227 |
| 其他應付款項及應計費用(附註) | 4,471 | 4,254 |
| | 16,726 | 19,156 |

附註：於二零一九年六月三十日，概無應付一名有關連人士的租金開支之應計費用（二零一八年十二月三十一日：98,000美元）。

以下為於報告期終根據發票日期呈列之應付貿易賬款賬齡分析。

| | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
|----------|---------------------------------|----------------------------------|
| 賬齡 | | |
| 0至60天 | 6,673 | 7,873 |
| 61至90天 | 1,749 | 2,036 |
| 91至180天 | 756 | 1,721 |
| 181至365天 | 24 | 45 |
| 一年以上 | 39 | — |
| | 9,241 | 11,675 |

11. 有關連人士交易

除於簡明綜合財務狀況表及附註9及10所披露之應收／應付關連公司款項，期內，本集團曾與有關連人士進行以下交易：

| 交易性質 | 二零一九年 一月一日至 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 一月一日至 二零一八年 六月三十日 千美元 (未經審核) |
|--------|---------------------------------------------------|---------------------------------------------------|
| 收入： | | |
| 銷售商品 | 20 | 34 |
| 物業租金收入 | 131 | 139 |
| 成本及開支： | | |
| 購買原材料 | 18 | 42 |
| 支付加工費 | 1,445 | 1,660 |
| 支付租金 | 567 | 602 |

本期間內已向本集團主要管理層（即本公司董事）支付25,000美元（截至二零一八年六月三十日止六個月：25,000美元）酬金。

於二零一九年六月三十日，應付一間關連公司款項2,628,000美元（二零一八年十二月三十一日：無）計入租賃負債。

12. 資本承擔

| | 二零一九年 六月三十日 千美元 (未經審核) | 二零一八年 十二月三十一日 千美元 (經審核) |
|----------------------------------------|---------------------------------|----------------------------------|
| 有關收購物業、廠房及設備之已訂約 但未於簡明綜合財務報表撥備之資本開支 | 345 | 11 |

REPORT ON REVIEW OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Deloitte.

德勤

TO THE BOARD OF DIRECTORS OF YORKEY OPTICAL INTERNATIONAL (CAYMAN) LTD.

(incorporated in the Cayman Islands with limited liability)

Introduction

We have reviewed the condensed consolidated financial statements of Yorkey Optical International (Cayman) Ltd. (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 5 to 29, which comprise the condensed consolidated statement of financial position as of 30 June 2019 and the related condensed consolidated statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the six-month period then ended, and certain explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” (“HKAS 34”) issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Scope of Review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the HKICPA. A review of these condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

Deloitte Touche Tohmatsu

Certified Public Accountants

Hong Kong

6 August 2019

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE SIX MONTHS ENDED 30 JUNE 2019

| | NOTES | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|-----------------------------------------------------------------------------------------------|-------|--------------------------------------------------------|--------------------------------------------------------|
| Revenue | 3 | 30,100 | 34,071 |
| Cost of goods sold | | (23,213) | (25,403) |
| Gross profit | | 6,887 | 8,668 |
| Other income, gains and losses | | 1,505 | 1,312 |
| Distribution costs | | (743) | (808) |
| Administrative expenses | | (4,464) | (4,745) |
| Research and development expenses | | (756) | (712) |
| Interest expense on lease liabilities | | (68) | – |
| Profit before taxation | 4 | 2,361 | 3,715 |
| Taxation | 5 | (125) | (564) |
| Profit for the period | | 2,236 | 3,151 |
| Other comprehensive expense | | | |
| Item that may be reclassified subsequently to profit or loss: | | | |
| – exchange differences arising from translation of financial statements of foreign operations | | (58) | (557) |
| Other comprehensive expense for the period | | (58) | (557) |
| Total comprehensive income for the period | | 2,178 | 2,594 |
| Earnings per share | | | |
| – Basic | 7 | US0.27 cent | US0.38 cent |

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AT 30 JUNE 2019

| | NOTES | 30.6.2019 US\$'000 (unaudited) | 31.12.2018 US\$'000 (audited) |
|----------------------------------------------------------------|-------|--------------------------------------|-------------------------------------|
| Non-current assets | | | |
| Investment properties | | 5,653 | 5,768 |
| Property, plant and equipment | 8 | 6,552 | 7,537 |
| Right-of-use assets | | 2,892 | – |
| Prepaid lease payments | | – | 197 |
| Deposits paid for acquisition of property, plant and equipment | | 148 | 101 |
| | | 15,245 | 13,603 |
| Current assets | | | |
| Inventories | | 2,363 | 2,550 |
| Trade and other receivables | 9 | 12,775 | 13,512 |
| Amount due from a related company | | 23 | 23 |
| Bank balances and cash | | 94,568 | 93,945 |
| | | 109,729 | 110,030 |
| Current liabilities | | | |
| Trade and other payables | 10 | 16,726 | 19,156 |
| Contract liabilities | | 77 | 141 |
| Taxation payable | | 2,290 | 3,505 |
| Lease liabilities | | 1,256 | – |
| Dividend payable | | 14,142 | – |
| | | 34,491 | 22,802 |
| Net current assets | | 75,238 | 87,228 |
| Total assets less current liabilities | | 90,483 | 100,831 |
| Capital and reserves | | | |
| Share capital | | 1,057 | 1,057 |
| Reserves | | 87,810 | 99,774 |
| Total equity | | 88,867 | 100,831 |
| Non-current liabilities | | | |
| Lease liabilities | | 1,616 | – |
| | | 90,483 | 100,831 |

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 30 JUNE 2019

| | Attributable to owners of the Company | | | | | | |
|-----------------------------------------------------|---------------------------------------|---------------|----------------------|---------------------|--------------------------------|------------------|----------------|
| | Share capital | Share premium | Special reserve | Translation reserve | Statutory surplus reserve fund | Retained profits | Total |
| | US\$'000 | US\$'000 | US\$'000 (Note a) | US\$'000 | US\$'000 (Note b) | US\$'000 | US\$'000 |
| At 1 January 2018 (audited) | 1,058 | 62,982 | 19,350 | 9,795 | 3,636 | 16,364 | 113,185 |
| Other comprehensive expense for the period | – | – | – | (557) | – | – | (557) |
| Profit for the period | – | – | – | – | – | 3,151 | 3,151 |
| Total comprehensive (expense) income for the period | – | – | – | (557) | – | 3,151 | 2,594 |
| Transfers | – | – | – | – | 152 | (152) | – |
| Dividends recognised as distribution (note 6) | – | (10,504) | – | – | – | (3,676) | (14,180) |
| At 30 June 2018 (unaudited) | 1,058 | 52,478 | 19,350 | 9,238 | 3,788 | 15,687 | 101,599 |
| At 31 December 2018 (audited) | 1,057 | 52,399 | 19,350 | 7,655 | 4,068 | 16,302 | 100,831 |
| Other comprehensive expense for the period | – | – | – | (58) | – | – | (58) |
| Profit for the period | – | – | – | – | – | 2,236 | 2,236 |
| Total comprehensive (expense) income for the period | – | – | – | (58) | – | 2,236 | 2,178 |
| Transfers | – | – | – | – | 6 | (6) | – |
| Dividends recognised as distribution (note 6) | – | (10,476) | – | – | – | (3,666) | (14,142) |
| At 30 June 2019 (unaudited) | 1,057 | 41,923 | 19,350 | 7,597 | 4,074 | 14,866 | 88,867 |

Notes:

- (a) The special reserve represents the difference between the nominal amount of the shares issued by the Company and the aggregate amount of share capital of the subsidiaries acquired pursuant to the group reorganisation in 2005.
- (b) As stipulated by the relevant laws and regulations for foreign investment enterprises in Mainland China (the "PRC"), the PRC subsidiary of the Company is required to maintain a statutory surplus reserve fund which is non-distributable. Appropriation to such reserve is allocated based on 10% of profit after taxation of the statutory financial statements of the PRC subsidiary. The statutory surplus reserve fund can be used by the PRC subsidiary to make up prior year losses, if any, and can be applied in conversion into capital by means of capitalisation issue.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS ENDED 30 JUNE 2019

| | 1.1.2019 to 30.6.2019 <i>US\$'000</i> (unaudited) | 1.1.2018 to 30.6.2018 <i>US\$'000</i> (unaudited) |
|------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| Net cash from operating activities | 489 | 609 |
| Investing activities | | |
| Purchase of property, plant and equipment | (191) | (242) |
| Deposit paid for acquisition of property, plant and equipment | (148) | – |
| Proceeds from disposal of property, plant and equipment | 138 | – |
| Interest received | 1,021 | 893 |
| Net cash from investing activities | 820 | 651 |
| Net cash used in finance activity | | |
| Repayment of lease liabilities | (636) | – |
| Net increase in cash and cash equivalents | 673 | 1,260 |
| Cash and cash equivalents at 1 January | 93,945 | 104,827 |
| Effect of foreign exchange rate changes | (50) | (504) |
| Cash and cash equivalents at 30 June, representing bank balances and cash | 94,568 | 105,583 |

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30 JUNE 2019

1. GENERAL

Yorkey Optical International (Cayman) Ltd. (the “Company”) is incorporated in the Cayman Islands and registered as an exempted company with limited liability. Its shares are listed on The Stock Exchange of Hong Kong Limited. The Company and its subsidiaries are collectively referred to as the “Group”.

The condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”) as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities (“Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

The condensed consolidated financial statements are presented in United States dollars (“US\$”), which is the functional currency of the Company.

2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis.

Other than changes in accounting policies resulting from application of new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”), the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2019 are the same as those presented in the Group’s annual financial statements for the year ended 31 December 2018.

2. PRINCIPAL ACCOUNTING POLICIES – CONTINUED

Application of new and amendments to HKFRSs

In the current interim period, the Group has applied, for the first time, the following new and amendments to Hong Kong Accounting Standards ("HKAS") and HKFRSs issued by the HKICPA which are mandatory effective for the annual period beginning on or after 1 January 2019 for the preparation of the Group's condensed consolidated financial statements:

| | |
|-----------------------|------------------------------------------------------|
| HKFRS 16 | Leases |
| HK(IFRIC) – Int 23 | Uncertainty over Income Tax Treatments |
| Amendments to HKFRS 9 | Prepayment Features with Negative Compensation |
| Amendments to HKAS 19 | Plan Amendment, Curtailment or Settlement |
| Amendments to HKAS 28 | Long-term Interests in Associates and Joint Ventures |
| Amendments to HKFRSs | Annual Improvements to HKFRSs 2015 – 2017 Cycle |

Except as described below, the application of the new and amendments to HKFRSs in the current period has had no material impact on the Group's financial performance and positions for the current and prior periods and/or on the disclosures set out in these condensed consolidated financial statements.

2.1 IMPACTS AND CHANGES IN ACCOUNTING POLICIES OF APPLICATION ON HKFRS 16 "LEASES" ("HKFRS 16")

The Group has applied HKFRS 16 for the first time in the current interim period. HKFRS 16 superseded HKAS 17 "Leases" ("HKAS 17"), and the related interpretations.

2.1.1 KEY CHANGES IN ACCOUNTING POLICIES RESULTING FROM APPLICATION OF HKFRS 16

The Group applied the following accounting policies in accordance with the transition provisions of HKFRS 16.

Definition of a lease

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified on or after the date of initial application, the Group assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception or modification date.

Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

As a lessee

Allocation of consideration to components of a contract

For a contract that contains a lease component and one or more additional lease or non-lease components, the Group allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

As a practical expedient, leases with similar characteristics are accounted on a portfolio basis when the Group reasonably expects that the effects on the financial statements would not differ materially from individual leases within the portfolio.

Non-lease components are separated from lease component on the basis of their relative stand-alone prices.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to leases of motor vehicles that have a lease term of 12 months or less from the commencement date and do not contain a purchase option.

Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

2.1.1 KEY CHANGES IN ACCOUNTING POLICIES RESULTING FROM APPLICATION OF HKFRS 16 – CONTINUED

As a lessee – continued

Right-of-use assets

Except for short-term leases and leases of low value assets, the Group recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

The cost of right-of-use asset includes:

- the amount of the initial measurement of the lease liability;
- any lease payments made at or before the commencement date, less any lease incentives received;
- any initial direct costs incurred by the Group; and
- an estimate of costs to be incurred by the Group in dismantling and removing the underlying assets, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Right-of-use assets in which the Group is reasonably certain to obtain ownership of the underlying leased assets at the end of the lease term is depreciated from commencement date to the end of the useful life.

Otherwise, right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term.

The Group presents right-of-use assets that do not meet the definition of investment property as a separate line item on the consolidated statement of financial position. The right-of-use assets that meet the definition of investment property are presented within “investment properties”.

2.1.1 KEY CHANGES IN ACCOUNTING POLICIES RESULTING FROM APPLICATION OF HKFRS 16 – CONTINUED

As a lessee – continued

Leasehold land and building

For payments of a property interest which includes both leasehold land and building elements, the entire property is presented as property, plant and equipment of the Group when the payments cannot be allocated reliably between the leasehold land and building elements, except for those that are classified and accounted for as investment properties.

Refundable rental deposits

Refundable rental deposits paid are accounted under HKFRS 9 “Financial Instruments” (“HKFRS 9”) and initially measured at fair value. Adjustments to fair value at initial recognition are considered as additional lease payments and included in the cost of right-of-use assets.

Lease liabilities

At the commencement date of a lease, the Group recognises and measures the lease liability at the present value of lease payments that are unpaid at that date. In calculating the present value of lease payments, the Group uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable.

The lease payments include:

- fixed payments (including in-substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- the exercise price of a purchase option reasonably certain to be exercised by the Group; and
- payments of penalties for terminating a lease, if the lease term reflects the Group exercising the option to terminate.

After the commencement date, lease liabilities are adjusted by interest accretion and lease payments.

2.1.1 KEY CHANGES IN ACCOUNTING POLICIES RESULTING FROM APPLICATION OF HKFRS 16 – CONTINUED

As a lessee – continued

Lease liabilities – continued

The Group remeasures lease liabilities (and makes a corresponding adjustment to the related right-of-use assets) whenever:

- the lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the related lease liability is remeasured by discounting the revised lease payments using a revised discount rate at the date of reassessment.
- the lease payments change due to changes in market rental rates following a market rent review in which cases the related lease liability is remeasured by discounting the revised lease payments using the initial discount rate.

Lease modifications

The Group accounts for a lease modification as a separate lease if:

- the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- the consideration for the leases increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

For a lease modification that is not accounted for as a separate lease, the Group remeasures the lease liability based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

2.1.1 KEY CHANGES IN ACCOUNTING POLICIES RESULTING FROM APPLICATION OF HKFRS 16 – CONTINUED

As a lessee – continued

Taxation

For the purposes of measuring deferred tax for leasing transactions in which the Group recognises the right-of-use assets and the related lease liabilities, the Group first determines whether the tax deductions are attributable to the right-of-use assets or the lease liabilities.

For leasing transactions in which the tax deductions are attributable to the lease liabilities, the Group applies HKAS 12 “Income Taxes” requirements to right-of-use assets and lease liabilities separately. Temporary differences relating to right-of-use assets and lease liabilities are not recognised at initial recognition and over the lease terms due to application of the initial recognition exemption.

As a lessor

Refundable rental deposits

Refundable rental deposits received are accounted under HKFRS 9 and initially measured at fair value. Adjustments to fair value at initial recognition are considered as additional lease payments from lessees.

Sublease

When the Group is an intermediate lessor, it accounts for the head lease and the sublease as two separate contracts. The sub-lease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease, not with reference to the underlying asset.

Lease modification

The Group accounts for a modification to an operating lease as a new lease from the effective date of the modification, considering any prepaid or accrued lease payments relating to the original lease as part of the lease payments for the new lease.

2.1.2 TRANSITION AND SUMMARY OF EFFECTS ARISING FROM INITIAL APPLICATION OF HKFRS 16

Definition of a lease

The Group has elected the practical expedient to apply HKFRS 16 to contracts that were previously identified as leases applying HKAS 17 and HK(IFRIC) – Int 4 “Determining whether an Arrangement contains a Lease” and not apply this standards to contracts that were not previously identified as containing a lease. Therefore, the Group has not reassessed contracts which already existed prior to the date of initial application.

For contracts entered into or modified on or after 1 January 2019, the Group applies the definition of a lease in accordance with the requirements set out in HKFRS 16 in assessing whether a contract contains a lease.

As a lessee

The Group has applied HKFRS 16 retrospectively with the cumulative effect recognised at the date of initial application, 1 January 2019. Any difference at the date of initial application is recognised in the opening retained profits and comparative information has not been restated.

When applying the modified retrospective approach under HKFRS 16 at transition, the Group applied the following practical expedients to leases previously classified as operating leases under HKAS 17, on lease-by-lease basis, to the extent relevant to the respective lease contracts:

- i. relied on the assessment of whether leases are onerous by applying HKAS 37 “Provisions, Contingent Liabilities and Contingent Assets” as an alternative of impairment review;
- ii. elected not to recognise right-of-use assets and lease liabilities for leases with lease term ends within 12 months of the date of initial application;
- iii. excluded initial direct costs from measuring the right-of-use assets at the date of initial application;

2.1.2 TRANSITION AND SUMMARY OF EFFECTS ARISING FROM INITIAL APPLICATION OF HKFRS 16 – CONTINUED

Definition of a lease – continued

As a lessee – continued

- iv. applied a single discount rate to a portfolio of leases with a similar remaining terms for similar class of underlying assets in similar economic environment. Specifically, discount rate for certain leases of properties and motor vehicles in the People's Republic of China was determined on a portfolio basis; and
- v. used hindsight based on facts and circumstances as at date of initial application in determining the lease term for the Group's leases with extension and termination options.

On transition, the Group has made the following adjustments upon application of HKFRS 16:

The Group recognised lease liabilities of US\$3,385,000 and right-of-use assets of US\$3,582,000 at 1 January 2019. There was no material impact of transition to IFRS 16 on retained profits at 1 January 2019.

When recognising the lease liabilities for leases previously classified as operating leases, the Group has applied incremental borrowing rates of the relevant group entities at the date of initial application. The weighted average lessee's incremental borrowing rate applied is 4.75%.

2.1.2 TRANSITION AND SUMMARY OF EFFECTS ARISING FROM INITIAL APPLICATION OF HKFRS 16 – CONTINUED

Definition of a lease – continued

As a lessee – continued

| | At 1 January 2019 US\$'000 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Operating lease commitments disclosed as at 31 December 2018 | 3,758 |
| Add: Accruals for rental payable as at 31 December 2018 | 98 |
| Less: Recognition exemption – short-term leases | (57) |
| | 3,799 |
| Lease liabilities discounted at relevant incremental borrowing rate relating to operating leases recognised upon application of HKFRS 16 as at 1 January 2019 | 3,385 |
| Analysed as | |
| Current | 1,220 |
| Non-current | 2,165 |
| | 3,385 |

2.1.2 TRANSITION AND SUMMARY OF EFFECTS ARISING FROM INITIAL APPLICATION OF HKFRS 16 – CONTINUED

Definition of a lease – continued

As a lessee – continued

The carrying amount of right-of-use assets as at 1 January 2019 comprises the following:

| | Right-of-use assets US\$'000 |
|------------------------------------------------------------------------------------------|---------------------------------|
| Right-of-use assets relating to operating leases recognised upon application of HKFRS 16 | 3,385 |
| Reclassified from prepaid lease payments (note) | 197 |
| | <hr/> 3,582 |
| By class: | |
| Leasehold land | 197 |
| Leasehold land and buildings | 3,219 |
| Motor vehicles | 166 |
| | <hr/> 3,582 |

Note: Upfront payments for leasehold lands in the PRC were classified as prepaid lease payments as at 31 December 2018. Upon application of HKFRS 16, the prepaid lease payments amounting to US\$197,000 were reclassified to right-of-use assets.

As a lessor

In accordance with the transitional provisions in HKFRS 16, the Group is not required to make any adjustment on transition for leases in which the Group is a lessor but account for these leases in accordance with HKFRS 16 from the date of initial application and comparative information has not been restated.

Before application of HKFRS 16, refundable rental deposits received were considered as rights and obligations under leases to which HKAS 17 applied. Based on the definition of lease payments under HKFRS 16, such deposits are not payments relating to the right-of-use assets and were adjusted to reflect the discounting effect at transition.

3. REVENUE AND OPERATING SEGMENT

Operating segment

The chief executive officer, being the chief operating decision maker of the Group, regularly reviews revenue analysis of the components of optical and opto-electronic products and considers them as one single operating segment on an aggregate basis. Other than revenue analysis, no operating results and other discrete financial information are available for the assessment of performance of the respective business divisions. For these reasons, no separate segment information is presented.

The chief executive officer reviews the results for the period of the Group as a whole to make decisions about performance assessment and resource allocation. The operation of the Group constitutes one single operating segment under HKFRS 8 "Operating Segments" and accordingly, no separate segment information is prepared.

Other segment information

Geographical information

The Group's operations are located in the PRC (country of domicile).

The Group's revenue from external customers, which the revenue are all recognised at a point of time when the customer obtains control, and information about its revenue from external customers by location of customers and its non-current assets by geographical location of the assets are detailed below:

| | Revenue from external customers | | Non-current assets | |
|--------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------|-------------------------------------|
| | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) | 30.6.2019 US\$'000 (unaudited) | 31.12.2018 US\$'000 (audited) |
| Japan | 14,195 | 18,926 | – | – |
| PRC | 12,337 | 11,783 | 15,245 | 13,603 |
| Others | 3,568 | 3,362 | – | – |
| | 30,100 | 34,071 | 15,245 | 13,603 |

3. REVENUE AND OPERATING SEGMENT – CONTINUED

Other segment information – continued

Information about major customers

Revenue from customers of the corresponding periods contributing over 10% of the total revenue of the Group are as follows:

| | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|------------|-------------------------------------------------------------------|-------------------------------------------------------------------|
| Customer A | 4,950 | 4,354 |
| Customer B | 4,399 | 4,654 |
| Customer C | 3,370 | 3,535 |

Disaggregation of revenue from contracts with customers by types of products

| | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|----------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|
| Components of optical and opto-electronic products | | |
| – cameras, action cameras and copiers | 21,377 | 23,455 |
| – surveillance cameras and projectors | 5,160 | 5,106 |
| – others | 3,563 | 5,510 |
| | 30,100 | 34,071 |

4. PROFIT BEFORE TAXATION

| | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| Profit before taxation has been arrived at after charging: | | |
| Amortisation of land use rights | – | 3 |
| Cost of inventories recognised as expense | 23,216 | 25,282 |
| Depreciation on investment properties | 115 | 119 |
| Depreciation on property, plant and equipment | 1,157 | 1,402 |
| Depreciation of right-of-use assets | 597 | – |
| Loss on write-off and disposal of property, plant and equipment | – | 14 |
| Allowance for obsolete inventories | – | 121 |
| and after crediting: | | |
| Exchange gain, net | 217 | 115 |
| Gain on write-off and disposal of property, plant and equipment (included in other income, gains and losses) | 14 | – |
| Interest income (included in other income, gains and losses) | 1,021 | 893 |
| Property rental income before deduction of negligible outgoings (included in other income, gains and losses) | 248 | 257 |
| Reversal of allowance for obsolete inventories (included in cost of goods sold) | 3 | – |
| Reversal of impairment loss on trade receivables, net | – | 37 |

5. TAXATION

| | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| The tax charge comprises: | | |
| PRC income tax calculated at the applicable income tax rate on the estimated assessable profit for the period | 82 | 674 |
| Under(over)provision in prior years | 43 | (110) |
| | 125 | 564 |

No provision for Hong Kong Profits Tax has been made in the condensed consolidated financial statements as the Group's profit neither arises in nor is derived from Hong Kong during both periods.

6. DIVIDENDS

| | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|
| Dividends recognised as distribution during the period: | | |
| Final dividend for 2018 of HK3.5 cents (equivalent to US0.447 cent) (2018: final dividend for 2017 of HK3.5 cents; equivalent to US0.448 cent) per share | 3,666 | 3,676 |
| Special dividend for 2018 of HK10 cents (equivalent to US1.28 cents) (2018: special dividend for 2017 of HK10 cents; equivalent to US1.28 cents) per share | 10,476 | 10,504 |
| | 14,142 | 14,180 |
| Dividend proposed: | | |
| Interim dividend for 2019 of HK1.9 cents (equivalent to US0.243 cent) (2018: HK3.5 cents; equivalent to US0.446 cent) per share proposed | 1,995 | 3,662 |

On 6 August 2019, the Board of Directors declared an interim dividend for the six months ended 30 June 2019 of HK1.9 cents (equivalent to US0.243 cent) per share based on 820,540,000 shares in issue as at the date of issuance of these condensed consolidated financial statements.

7. EARNINGS PER SHARE

The calculation of the basic earnings per share for the six months ended 30 June 2019 is based on the consolidated profit for the period attributable to owners of the Company of US\$2,236,000 (for the six months ended 30 June 2018: US\$3,151,000) and on 820,540,000 (for the six months ended 30 June 2018: US\$821,102,000) shares in issue during the period.

No diluted earnings per share is presented as there were no dilutive potential ordinary shares during both periods.

8. PROPERTY, PLANT AND EQUIPMENT

The Group acquired plant and equipment with an estimated useful life of 5 to 10 years amounting to US\$291,000 for the six months ended 30 June 2019 (for the six months ended 30 June 2018: US\$336,000).

9. TRADE AND OTHER RECEIVABLES

| | 30.6.2019 US\$'000 (unaudited) | 31.12.2018 US\$'000 (audited) |
|---------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Trade receivables | | |
| – companies over which certain shareholders of the Company have significant influence | 3 | 2 |
| – others | 11,006 | 11,503 |
| | 11,009 | 11,505 |
| Less: Allowance for credit losses | – | (1) |
| | 11,009 | 11,504 |
| Other receivables | 1,766 | 2,008 |
| | 12,775 | 13,512 |

Payment terms with customers are mainly on credit. Invoices to outside customers are normally payable within 60 to 120 days of issuance, while sales invoices to long-established customers are normally payable within one year.

The following is an aged analysis of trade receivables net of allowance for doubtful debts presented based on the invoice date at the end of the reporting period, which approximated the respective revenue recognition dates.

9. TRADE AND OTHER RECEIVABLES – CONTINUED

| | 30.6.2019 <i>US\$'000</i> (unaudited) | 31.12.2018 <i>US\$'000</i> (audited) |
|-----------------|---------------------------------------------|--------------------------------------------|
| Age | | |
| 0 to 60 days | 9,484 | 9,267 |
| 61 to 90 days | 1,247 | 1,879 |
| 91 to 120 days | 274 | 307 |
| 121 to 180 days | 4 | 44 |
| 181 to 365 days | – | 7 |
| | 11,009 | 11,504 |

As part of the Group's credit risk management, the Group uses debtors' past due status to assess the impairment for its customers because these customers consist of a large number of customers with common risk characteristics that are representative of the customers' abilities to pay all amounts due in accordance with the contractual terms.

During the six months ended 30 June 2019, the Group did not provide any impairment allowance (for the six months ended 30 June 2018: US\$3,000) based on the provision matrix.

10. TRADE AND OTHER PAYABLES

| | 30.6.2019 US\$'000 (unaudited) | 31.12.2018 US\$'000 (audited) |
|---------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Trade payables | | |
| – companies over which certain shareholders of the Company have significant influence | 1 | 7 |
| – companies controlled by shareholders of the Company which have significant influence over the Company | 863 | 1,156 |
| – others | 8,377 | 10,512 |
| | 9,241 | 11,675 |
| Payroll and welfare payables | 3,014 | 3,227 |
| Other payables and accruals (note) | 4,471 | 4,254 |
| | 16,726 | 19,156 |

Note: As at 30 June 2019, there was no accrual for rental expense payable to a related party (31 December 2018: US\$98,000).

The following is an aged analysis of trade payables presented based on the invoice date at the end of the reporting period.

| | 30.6.2019 US\$'000 (unaudited) | 31.12.2018 US\$'000 (audited) |
|-----------------|--------------------------------------|-------------------------------------|
| Age | | |
| 0 to 60 days | 6,673 | 7,873 |
| 61 to 90 days | 1,749 | 2,036 |
| 91 to 180 days | 756 | 1,721 |
| 181 to 365 days | 24 | 45 |
| Over 1 year | 39 | – |
| | 9,241 | 11,675 |

11. RELATED PARTY TRANSACTIONS

Other than the amounts due from/to related companies as disclosed in the condensed consolidated statement of financial position and notes 9 and 10, the Group has the following transactions with related parties during the period:

| Nature of transactions | 1.1.2019 to 30.6.2019 US\$'000 (unaudited) | 1.1.2018 to 30.6.2018 US\$'000 (unaudited) |
|----------------------------|--------------------------------------------------------|--------------------------------------------------------|
| | | |
| Revenue: | | |
| Sales of goods | 20 | 34 |
| Property rental income | 131 | 139 |
| Cost and expenses: | | |
| Purchases of raw materials | 18 | 42 |
| Processing charges paid | 1,445 | 1,660 |
| Rental paid | 567 | 602 |

Emoluments of US\$25,000 (for the six months ended 30 June 2018: US\$25,000) were paid to the Group's key management, i.e. directors of the Company, during current period.

As at 30 June 2019, included in lease liabilities was a payable to a related company amounting to US\$2,628,000 (31 December 2018: nil).

12. CAPITAL COMMITMENTS

| | 30.6.2019 US\$'000 (unaudited) | 31.12.2018 US\$'000 (audited) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Capital expenditure contracted for but not provided in the condensed consolidated financial statements in respect of acquisition of property, plant and equipment | 345 | 11 |