



Condensed interim financial statements

簡明中期財務報表

For the six months ended 30 June 2024

截至 2024 年 6 月 30 日 止 6 個月

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司

Condensed Interim Financial Statements 簡明中期財務報表

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

TABLE OF CONTENTS 目錄

	Page 頁碼
A. Condensed interim consolidated statement of comprehensive income 簡明中期合併綜合損益表	1-2
B. Condensed interim statements of financial position 簡明中期財務狀況報表	3-5
C. Condensed interim statements of changes in equity 簡明中期權益變動表	6-8
D. Condensed interim consolidated statement of cash flows 簡明中期合併現金流量表	9-11
E. Notes to the condensed interim consolidated financial statements 簡明中期合併財務報表附註	12-31
F. Other information required by Listing Rule Appendix 7.2 上市規則附錄7.2所需的其他資訊	
1. Review 審查	32
2. Review of performance of the Group 集團業績回顧	32-35
3. Variance from prospect statement 與前景陳述的差異	35
4. Outlook 展望	36
5. Dividend 股利	36-37
6. Interested person transactions 屬害關係人交易	37
7. Confirmation pursuant to Rule 720(1) 根據規則720(1)確認	38
8. Negative confirmation pursuant to Rule 705(5) 根據規則705(5)否定確認	38

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司**Condensed Interim Financial Statements 簡明中期財務報表**

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**簡明中期合併綜合損益表**

	Note	Group 集團		% Change 變動百分比
		6 months ended 6個月結束於		
		30-Jun-24	30-Jun-23	Increase/ 增加/ (Decrease) (減少)
		\$'000 新幣千元	\$'000 新幣千元	
Revenue 營業收入	4	29,542	29,145	1%
Cost of sales 營業成本		(17,707)	(17,218)	3%
Gross profit 營業成本		11,835	11,927	(1%)
Other operating income 其他營業收入		698	526	33%
Selling and distribution expenses 銷售與分銷費用		(7,507)	(6,815)	10%
Administrative expenses 管理費用		(3,948)	(4,071)	(3%)
Finance costs 財務費用		(339)	(334)	1%
Impairment loss on financial assets 金融資產減值損失		(14)	(32)	(56%)
		725	1,201	(40%)
Share of results of joint ventures 權益法認列之合資企業損益		462	367	26%
Share of results of associated companies 權益法認列之關聯企業損益		(85)	(97)	(12%)
Profit before tax 稅前淨利	6	1,102	1,471	(25%)
Income tax expense 所得稅費用	7	(551)	(468)	18%
Profit for the period 本期淨利		551	1,003	(45%)
Attributable to: 歸屬於				
Equity holders of the Company 公司股東		934	1,541	(39%)
Non-controlling interests 非控制權益		(383)	(538)	(29%)
		551	1,003	(45%)
Other comprehensive (loss)/income: 其他綜合(虧損)/收入				
<i>Items that are or may be reclassified subsequently to profit or loss: 已或可能隨後重新分類為損益的專案:</i>				
Currency translation differences arising on consolidation 因報表合併產生之匯兌差額		2	(32)	N.M.
Share of other comprehensive loss of associated companies 認列關聯企業其他綜合虧損		(22)	(38)	(42%)
Share of other comprehensive loss of joint ventures 認列合資企業其他綜合虧損		-	(272)	N.M.
<i>Item that will not be reclassified subsequently to profit or loss: 後續不會重分類至損益的項目:</i>				
Currency translation differences arising on consolidation 因合併產生的貨幣匯兌差額		-	4	N.M.

Other comprehensive loss for the period, net of tax 其他本期 綜合虧損，稅後		<u>(20)</u>	<u>(338)</u>	(94%)
Total comprehensive income for the period 本期綜合收入總 計		531	665	(20%)
Total comprehensive income attributable to: 綜合收入歸屬 於:				
Equity holders of the Company 公司股東		1,046	1,199	(13%)
Non-controlling interests 非控制權益		(515)	(534)	(3%)
		<u>531</u>	<u>665</u>	(20%)
Earnings per share attributable to equity holders of the Company: 每股盈餘歸屬於公司股東:				
Basic and diluted (in cents) 基本和稀釋 (每分)	9	<u>0.31</u>	<u>0.51</u>	

N.M. Not meaningful 無意義

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司**Condensed Interim Financial Statements 簡明中期財務報表**

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION**簡明中期財務狀況報表**

	Note 附註	Group 集團		Company 公司	
		30-Jun-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元	30-Jun-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元
Non-current assets 非流動資產					
Property, plant and equipment 不動產、廠房及設備	11	17,496	17,476	-	-
Investment in subsidiaries 子公 司投資		-	-	11,695	11,163
Investment in joint ventures 合資 公司投資		2,965	2,884	949	949
Investment in associated companies 關聯公司投資	12	-	-	-	-
Deferred tax assets 遞延所得稅 資產		1,671	1,361	213	213
Intangible assets 無形資產	13	5,258	4,921	-	-
Financial assets at fair value through profit or loss 透過損益 按公允價值衡量之金融資產	14	3	2	-	-
Loan to an associated company 應收關聯企業融資款		3,410	3,517	4,000	4,000
Total non-current assets 非流動 資產總計		30,803	30,161	16,857	16,325
Current assets 流動資產					
Inventories 存貨		36,078	30,743	-	-
Contract assets 合約資產		1,160	1,297	-	-
Trade receivables 應收帳款		15,013	16,258	-	-
Other receivables 其他應收帳款		4,700	4,598	5,336	5,005
Cash and cash equivalents 現金 及約當現金		2,944	5,305	89	325
Total current assets 流動資產總 計		59,895	58,201	5,425	5,330
Total assets 資產總計		90,698	88,362	22,282	21,655
Non-current liabilities 流動資產 總計					
Deferred tax liabilities 遞延所得 稅負債		309	309	-	-

Borrowings 借款	15	960	1,577	-	-
Lease liabilities 租賃負債		7,973	7,657	-	-
Total non-current liabilities 非流動負債總計		9,242	9,543	-	-
Current liabilities 流動負債					
Contract liabilities 合約負債		3,826	4,011	-	-
Trade payables 應付帳款		8,167	5,519	-	-
Other payables 其他應付款		2,978	4,203	11,209	8,230
Provisions 提列準備		109	83	-	-
Borrowings 借款	15	9,675	6,377	-	267
Lease liabilities 租賃負債		429	374	-	-
Tax payable 應付所得稅		2,398	2,846	-	-
Total current liabilities 流動負債總計		27,582	23,413	11,209	8,497
Total liabilities 負債總計		36,824	32,956	11,209	8,497
Net assets 淨資產		53,874	55,406	11,073	13,158

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司**Condensed Interim Financial Statements 簡明中期財務報表**

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION (CONT'D)**簡明中期財務狀況報表(續)**

		Group 集團		Company 公司	
	Note	30-Jun-24	31-Dec-23	30-Jun-24	31-Dec-23
	附註	\$'000	\$'000	\$'000	\$'000
		新幣千元	新幣千元	新幣千元	新幣千元
Equity 股東權益					
Share capital 股本	16	58,535	58,535	58,535	58,535
Currency translation reserve 匯兌儲備		(604)	(584)	-	-
Capital reserves 股本儲備		(1,342)	(1,342)	-	-
Accumulated losses 累積虧損		(1,439)	(309)	(47,462)	(45,377)
Equity attributable to equity holders of the Company, total 可歸於股東之權益, 總計		55,150	56,300	11,073	13,158
Non-controlling interests 非控制股權		(1,276)	(894)	-	-
Total equity 股東權益總計		53,874	55,406	11,073	13,158

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司

Condensed Interim Financial Statements 簡明中期財務報表

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

簡明中期權益變動表

Group 集團

	Share capital 股本	Currency translation reserve 匯兌儲備	Capital reserves 股本儲備	Accumulated losses 累積虧損	Total 總計	Non-controlling interests 非控制股權	Total equity 股東權益總計
	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元
2024							
At 1 January 2024 2024年1月1日止	58,535	(584)	(1,342)	(309)	56,300	(894)	55,406
Profit/(loss) for the financial period 本財務期間盈餘/(虧損)	-	-	-	934	934	(515)	419
Other comprehensive (loss)/income 其他綜合(虧損)/收入							
Currency translation differences arising on consolidation 因報表合併產生之匯兌差額	-	2	-	-	2	-	2
Share of other comprehensive loss of associated companies 認列關聯企業其他綜合虧損	-	(22)	-	-	(22)	-	(22)
Other comprehensive (loss)/income for the financial period, net of tax 本財務期間其他綜合(虧損)/收入, 稅後	-	(20)	-	-	(20)	133	113
Total comprehensive (loss)/income for the period 本年度綜合(虧損)/收入總額	-	(20)	-	934	914	(382)	532
Dividend (Note 8) 股息(附註8)	-	-	-	(2,064)	(2,064)	-	(2,064)
At 30 June 2024 2024年6月30日止	58,535	(604)	(1,342)	(1,439)	55,150	(1,276)	53,874

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司

Condensed Interim Financial Statements 簡明中期財務報表

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT'D)

簡明中期權益變動表(續)

<u>Group 集團</u>	Share capital 股本	Currency translation reserve 匯兌儲備	Capital reserves 股本儲備	Accumulated losses 累積虧損	Total 總計	Non-controlling interests 非控制股權	Total equity 總權益
	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元
2023							
At 1 January 2023 2023年1月1日止	58,535	(449)	(1,977)	(1,971)	54,138	(105)	54,033
Profit/(loss) for the financial period 本財務期間盈餘/(虧損)	-	-	-	1,541	1,541	(538)	1,003
<i>Other comprehensive (loss)/income</i> <i>其他綜合(虧損)/收入</i>							
Currency translation differences arising on consolidation 因報表合併產生之匯兌差額	-	(32)	-	-	(32)	4	(28)
Share of other comprehensive loss of associated companies 認列合資企業其他綜合虧損	-	(38)	-	-	(38)	-	(38)
Share of other comprehensive loss of joint ventures companies 本財務期間其他綜合虧損,稅後	-	(272)	-	-	(272)	-	(272)
Other comprehensive (loss)/income for the financial period, net of tax 財務期間綜合(虧損)/收入總額,稅後	-	(342)	-	-	(342)	4	(338)
Total comprehensive (loss)/income for the period 財務期間綜合(虧損)/收入總額	-	(342)	-	1,541	1,199	(534)	665
Dividend (Note 8)	-	-	-	(1,500)	(1,500)	-	(1,500)
At 30 June 2023	58,535	(791)	(1,977)	(1,930)	53,837	(639)	53,198

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司

Condensed Interim Financial Statements 簡明中期財務報表

For the Six Months Ended 30 June 2024 ("1H2024") 2024年6月30日止六個月 (2024年上半年)

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT'D)

簡明中期權益變動表(續)

<u>Company 公司</u>	<u>Share capital</u> 股本	<u>Accumulated</u> losses 累計損失	<u>Total</u> 總計
	<u>\$'000</u> 新幣千元	<u>\$'000</u> 新幣千元	<u>\$'000</u> 新幣千元
At 1 January 2024 2024年1月1日止	58,535	(45,377)	13,158
Loss for the financial period 本期淨損	-	(21)	(21)
Dividend (Note 8) 股息 (附註 8)	-	(2,064)	(2,064)
At 30 June 2024 2024年6月30日止	58,535	(47,462)	11,073
At 1 January 2023 2023年1月1日止	58,535	(48,501)	10,034
Loss for the financial period 本期淨損	-	(378)	(378)
Dividend (Note 8) 股息 (附註 8)	-	(1,500)	(1,500)
At 30 June 2023 2023年6月30日止	58,535	(50,379)	8,156

BH GLOBAL CORPORATION LIMITED 明輝環球企業有限公司**Condensed Interim Financial Statements 簡明中期財務報表**

For the Six Months Ended 30 June 2024 (“1H2024”) 2024年6月30日止六個月 (2024年上半年)

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**簡明中期合併現金流量表**

	Group 集團	
	6 months ended	
	6 個月結束於	
Note 附註	30-Jun-24 \$'000 新幣千元	30-Jun-23 \$'000 新幣千元
Cash flows from operating activities 來自營運活動之現金流		
Profit before tax 稅前盈餘	1,102	1,471
Adjustments for: 調整:		
Amortisation of intangible assets 無形資產攤銷	270	289
Depreciation of property, plant and equipment 不動產、廠房及設備折舊	820	789
Fair value loss on financial assets at fair value through profit and loss 透過損益按公允價值衡量之金融資產虧損	(1)	-
Foreign exchange difference 匯差	(23)	(22)
Gain on disposal of property, plant and equipment 出售不動產、廠房及設備之收益	(3)	(1)
Loss on lease modification 租約修改虧損	3	-
Intangible assets written off 無形資產註銷	105	-
Interest expense 利息支出	339	334
Interest income 利息收入	(150)	(192)
Writedown of inventories 存貨減記	655	909
Reversal of impairment loss on trade receivables	14	32
Provision for warranty 保證金準備	30	50
Reversal of provision for warranty 保證金準備沖回	(4)	(20)
Share of results of associated companies 認列關聯企業損益	85	97
Share of results of joint ventures 認列合資企業損益	(462)	(367)
Operating cash flows before working capital changes	2,780	3,369
Inventories 營運資金變動前之營運活動現金流	(5,990)	927
Contract assets 合約資產	137	747
Contract liabilities 合約負債	(185)	1,833
Receivables 應收帳款	1,128	(561)
Payables 應付帳款	1,557	(2,232)
Currency translation adjustments 幣別兌換調整	(2)	(64)
Cash (used in)/from operations 營運用現金(流出)/流入	(575)	4,019
Income paid 所得稅支付	(1,307)	(175)

Net cash (used in)/from operating activities (用於) / 來自營業活動的淨現金	(1,882)	3,844
<hr/>		
Cash flows from investing activities 投資活動之現金流		
Development costs 研發成本	(712)	(622)
Dividend received from joint venture 收取合資企業股利	381	377
Interest received 利息收入	150	192
Acquisition of subsidiary 收購子公司	(133)	-
Proceeds of disposal of property, plant and equipment 處分不動產、廠房及設備收益	5	3
Purchase of property, plant and equipment 購買不動 產、廠房及設備	(253)	(773)
Net cash used in investing activities 投資活動之淨現金 流出	(562)	(823)
<hr/>		

BH GLOBAL CORPORATION LIMITED

Condensed Interim Financial Statements 簡明中期財務報表

For the Six Months Ended 30 June 2024 ("1H2024") 2024年6月30日止六個月 (2024年上半年)

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)
簡明中期合併現金流量表(續)

	Note 附註	Group 集團	
		6 months ended 6個月結束於	
		30-Jun-24 \$'000 新幣千元	30-Jun-23 \$'000 新幣千元
Cash flows from financing activities 融資活動之現金流入			
Net drawdown of short-term borrowings 短期借款(償還)/淨額		3,500	-
Dividend paid to shareholders 支付股東股息	8	(2,064)	(1,500)
Repayment of bank borrowings 償還銀行借款		(819)	(939)
Repayment of lease liabilities 償還融資租賃負債		(218)	(420)
Interest paid 利息支付		(339)	(334)
Decrease in fixed deposits under pledge and restricted cash 質押定期存款及受限制現金減少		200	1
Net cash from/(used in) financing activities 融資活動之淨現金流入/(流出)		260	(3,192)
Net decrease in cash and cash equivalents 現金及約當現金淨減少		(2,184)	(171)
Cash and cash equivalents at beginning of financial period 期初現金及約當現金		5,105	5,533
Effects of exchange rate changes on cash and cash equivalents 現金及約當現金匯率影響數		23	21
Cash and cash equivalents at end of the period 期末現金及約當現金		2,944	5,383
Cash and cash equivalents comprise the following: 現金及約當現金包括以下:			
Cash and cash equivalents 現金及約當現金		2,944	5,583
Less Restricted cash 減去受限制現金		-	(200)
Cash and cash equivalents as per statement of cash flows 現金流量表上之現金及約當現金		2,944	5,383

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

簡明中期合併財務報表附註

1. Corporate information 公司資訊

BH Global Corporation Limited (the "Company") is incorporated and domiciled in Singapore and is listed on the Main Board of Singapore Exchange Securities Trading Limited ("SGX-ST"). These condensed interim consolidated financial statements as at and for the six months ended 30 June 2024 comprise the Company and its subsidiaries (collectively, the "Group").

明輝環球企業有限公司（以下簡稱"公司"）在新加坡註冊成立並實體運營，同時也在新加坡證券交易所 ("SGX-ST") 主板上市。這些截至2024年6月30日止的六個月簡明中期合併財務報表包括公司及其子公司（統稱為"集團"）。

The principal activity of the Company is that of investment holding. The Group has four main business segments, Electrical and Technical Supply, Green LED Lighting, Security and Integration Engineering.

公司的主要業務是投資控股。集團的主要業務是電氣和技術供應、環保 LED 照明、網路安全和整合工程。

2. Basis of Preparation 準備基礎

The condensed interim financial statements for the six months ended 30 June 2024 have been prepared in accordance with Singapore Financial Reporting Standard (International) ("SFRS(I)") 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance of the Group since the last annual financial statements for the financial year ended 31 December 2023.

截至2024年6月30日止的六個月簡明中期財務報表是按照新加坡會計標準理事會發佈的新加坡財務報告標準（國際）（"SFRS (I) "）1-34中期財務報表編製。簡明中期財務報表不包括一整套財務報表所需的全部資訊。但包括選定的解釋性附註，以解釋自2023年12月31日止財政年度的上一份年度財務報表以來，對理解集團財務狀況和業績變化具重大意義的事件和交易。

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.

採用的會計政策與上一財政年度根據SFRS(I)制定的會計政策一致，但採用註釋2.1中規定的新版和修訂版標準除外。

The condensed interim financial statements are presented in Singapore dollar which is the Company's functional currency and all financial information presented in Singapore dollar are rounded to the nearest thousand (\$'000) except otherwise indicated.

2. Basis of Preparation (Cont'd) 準備基礎 (續)

簡明中期財務報表以新加坡幣表示，新加坡幣為公司的功能貨幣且除非另有說明，以新幣顯示的所有財務資訊都四捨五入到千元(新幣千元)。

2.1 New and amended standards adopted by the Group 集團採用新版及修訂版標準

A number of amendments to Standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

若干修訂標準已適用本報告期間。集團不必因採用這些標準而改變其會計政策或作出追溯性調整。

2.2 Use of judgements and estimates 使用判斷和預估

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

在編製簡明中期財務報表時，管理層作出了影響會計政策適用以及所報告的資產和負債、收入和支出數額的判斷、預估和假設。實際結果可能與這些預估值不同。

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the audited consolidated financial statements as at and for the financial year ended 31 December 2023.

管理層應用本集團會計政策作出重大判斷和預估不確定性的主要來源與適用於截至 2023 年 12 月 31 日止財政年度的經審計綜合財務報表的判斷相同。

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

預估值和基本假設會一直持續檢討。會計預估值修改在修訂預估值期間和今後受影響的任何時期都得到確認。

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is as follows:

應用會計政策時對財務報表確認的金額產生最重大影響的關鍵判斷信息如下：

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估(續)

Joint control over Dream Marine Ship Spare Parts LLC (“DMS”)

共同控制 Dream Marine Ship Spare Parts LLC (“DMS”)

The equity interest held by the Company in DMS is 34%. However, the Company is entitled to 70% of the net profit of DMS based on the shareholders’ agreement between the Company and other joint venturers.

本公司持有 DMS 股權 34%。但根據本公司與其他合資公司之間的股東協議，本公司有權獲得 DMS 淨利潤的 70%。

The Company has joint control over this investee as under the contractual arrangement, unanimous consent is required from all parties to the agreements for all relevant activities.

根據協議，本公司對該被投資公司具有共同控制權，所有相關活動均需獲得各協議方一致同意。

Management considered that the joint arrangement is structured as a limited company and provides the Company and the parties to the agreement with rights to the net assets of the limited company under the arrangement. Accordingly, this arrangement is classified as a joint venture.

管理層認為，該合資安排的架構為一家有限公司，並允許本公司及協議各方對該有限公司淨資產擁有權利。因此，該安排被歸類為合資企業。

Information about assumptions and estimation uncertainties that have a significant risk of resulting in material adjustment to the carrying amount of assets and liabilities within the next interim period are:

可能導致下一中期資產和負債賬面價值發生重大調整的重大風險假設和估計不確定性信息如下：

Impairment of non-financial assets 非金融資產減值

The Group assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Goodwill are tested for impairment annually and at other times when such indicators exist. Other non-financial assets (including investment in subsidiaries, joint ventures and associated companies and finite life intangible assets) are tested for impairment when there are indicators that the carrying amounts may not be recoverable. An impairment exists when the carrying value of an asset or the cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value-in-use.

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估(續)

本集團於每一期財務報告日評估所有非金融資產是否存在減值跡象。商譽每年進行減值測試，並對存在此類跡象的其他時間進行減值測試。其他非金融資產（包括對子公司、合資企業及關聯企業的投資及有使用年限的無形資產），當有跡象表明其賬面價值可能無法收回時，進行減值測試。當資產或現金產出單元的賬面價值超過其可收回金額（即其公允價值減去出售成本與其使用價值中的較高者）時，即存在減值。

When value-in-use calculations are undertaken, management is required to estimate the expected future cash flows from the asset or cash-generating unit and a suitable discount rate, in order to determine the present value of those cash flows. Further details of the key assumptions applied in the impairment assessment for investment in associated companies and the carrying amounts of investment associated companies and intangible assets are described in Notes 12 and 13 respectively.

在進行使用價值計算時，管理層需要估計資產或現金產生單位的預期未來現金流量以及合適的貼現率，以確定該等現金流量的現值。關聯企業投資減值評估所採用的主要假設以及投資關聯企業和無形資產的賬面金額的進一步詳情分別載於附註 12 和 13。

Calculation of expected credit loss allowance 預期信用損失準備的計算

When measuring expected credit loss (“ECL”), the Group uses reasonable and supportable forward-looking information, which is based on assumptions and forecasts of future economic conditions with consideration of the impact of the current macroeconomic uncertainties and how these conditions will affect the Group’s ECL assessment. Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

在計量預期信用損失（ECL）時，本集團使用合理且有支持性的前瞻性信息，這些信息基於對未來經濟狀況的假設和預測，並考慮當前宏觀經濟不確定性的影響以及這些條件將如何影響本集團。集團的預期信用損失評估。違約損失是對違約造成損失的估計。它基於到期合約現金流與貸方預期收到的現金流之間的差異，同時考慮來自抵押品和整體信用增強的現金流。

Probability of default constitutes a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

違約率是衡量預期信用損失的一個關鍵。違約率是對給定時間範圍內違約可能性的估計，其計算包括歷史數據、假設和對未來情況的預期。

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估(續)

In measuring ECL of loan to and amount due from an associated company, the Group uses cash flow forecasts from the associated company over the period the Group expects to recover the cash flows. The cash flow forecasts involve significant judgement and estimates in the forecasting and projection of sales and operating cash flows for the subsequent years. As the calculation of loss allowance on loan to and amount due from an associated company is subject to assumptions and forecasts, any changes to these estimations will affect the amounts of loss allowance recognised and the carrying amounts of loan to and amount due from an associated company. The carrying amounts of loan to and amount due from an associated company at the end of the reporting period are \$3,410,000 (2023: \$3,517,000) and \$2,179,000 (2023: \$2,009,000) respectively.

在計量關聯企業貸款及應收關聯企業款項的預期信用損失時，本集團使用關聯企業在本集團預期收回現金流量期間的現金流量預測。現金流量預測涉及對以後年度的銷售和經營現金流量的預測和預計的重大判斷和估計。由於對關聯企業貸款及應收關聯企業款項的損失準備計算取決於假設及預測，該等估計的任何變動將影響已確認的損失準備金額及關聯企業貸款及應收關聯企業款項的賬面值。於報告期末，關聯企業貸款及應收關聯企業賬面金額分別為新幣 3,410,000 元（2023 年：新幣 3,517,000 元）及新幣 2,179,000 元（2023 年：新幣 2,009,000 元）。

Management determines the loss allowance on trade receivables and contract assets by categorising them based on their credit profiles, historical loss patterns and historical payment profiles. The Group also assesses at the end of the reporting period whether there is any objective evidence that the receivables and contract balances from individual customers is credit-impaired based on factors such as insolvency, financial difficulties of the customer or significant delay in repayments.

管理層根據應收賬款和合約資產的信用狀況、歷史損失模式和歷史付款情況進行分類，確定其損失準備。本集團亦於報告期末評估是否有客觀證據表明個別客戶的應收賬款及合同餘額因無力償債、客戶出現財務困難或嚴重延遲還款等因素而發生信用減值。

With the current macroeconomic uncertainties and inflationary pressures, the estimates on ECL have included the expected effect on the recoverability of the Group trade receivables. Based on the simplified approach, there was no significant exposure to the expected credit loss on trade receivables and contract assets except for a subsidiary which using provision matrix to calculate ECLs for trade receivables. The Group estimates the expected credit loss rates for each category of past due status of the debtors based on historical credit loss experience with forward-looking information. At every reporting date, historical defaults rates are updated and change in the forward-looking estimates are analysed.

鑑於當前宏觀經濟的不確定性和通脹壓力，預期信用損失的估計已包括對本集團應收賬款可收回性的預期影響。根據簡化法，除子公司採用撥備矩陣計算應收賬款預期信用損失外，應收賬款和合約資產不存在重大預期信用損失風險。本集團根據歷史信用損失經驗和前瞻性信息，估計各類逾期債務人的預期信用損失率。在每個報告日期更新歷史違約率，並分析前瞻性估計的變化。

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估(續)

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECL is significant estimate. The amount of ECL is sensitive to changes in circumstances and forecast economic conditions. The Group's historical credit loss experience and forecast of economic condition may not be representative of customers actual default in the future.

對過往的歷史違約率、預測經濟狀況和預期信用損失之間相關性的評估是重要的假設。預期信用損失的金額對環境變化和預測經濟狀況很敏感。本集團的歷史信用損失經驗和對經濟狀況的可能性預測並不代表客戶未來的實際違約情況。

Estimation of net realisable values of inventories 存貨可變現淨值的估計

Management reviews for slow-moving and obsolete inventories and for inventories where there are declines in net realisable value below cost, and writes down inventories for any such declines. Management estimates the net realisable value for inventories by taking into consideration the current economic condition, historical sales record, inventory ageing analysis, and subsequent sales. Such an evaluation process requires significant judgement as it requires management to exercise judgement in identifying slow-moving and obsolete inventories and making estimates of the net realisable value to determine the appropriate level of write-down required. Any significant changes in anticipated future selling prices and saleability may affect the carrying value of inventories.

管理層對滯銷和過時的存貨及可變現淨值下降至低於成本的存貨進行審查，並針對任何此類下降減記存貨。管理層通過考慮當前經濟狀況、歷史銷售記錄、存貨賬齡分析和後續銷售來估計存貨的可變現淨值。這種評估過程需要作出重大判斷，因為它要求管理層運用判斷來識別滯銷和過時的存貨，並對可變現淨值進行估計，以確定所需的適當減記水平。預期未來售價和可銷售性的任何重大變化都可能影響存貨的賬面價值。

The carrying amounts of the Group's inventories at the end of the reporting period and the amount of inventories written down for the financial year are \$36,078,000 (2023: 30,743,000) and \$655,000 (2023: \$909,000) respectively.

報告期末，集團存貨賬面金額和本財政年度減記存貨金額分別為新幣 36,078,000 元（2023 年：新幣 30,743,000 元）和新幣 655,000 元（2023 年：新幣 909,000 元）。

3. Seasonal operations 季節性操作

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial period.

業務在財務期間不會受到季節性或週期性因素而有顯著影響。

4. Segment and revenue information 市場區隔和收入資訊

For management purpose, the Group is organised into business segments, with each segment representing a strategic business segment that offers different products/services. The Group has four main business segments, Electrical and Technical Supply, Green LED Lighting, Security and Integration Engineering Segments.

出於管理目的，集團分為數個營業部門，每個部門代表一個戰略營業單位，提供不同的產品/服務。集團目前擁有電氣和技術供應、環保 LED 照明、網路安全和整合工程四個主要營業部門。

These operating segments are reported in a manner consistent with internal reporting provided to Chief Operating Decision Maker ("CODM") that are used to make strategic decisions. The CODM comprises the Group's Chief Executive Officer, the Group's Chief Operating Officer and the respective segments' Chief Executive Officer.

這些運營部門的報告方式與提供給首席運營決策者 ("CODM")做出戰略決策的內部報告一致，CODM由集團首席執行官、集團首席運營官和各部門的首席執行官組成。

4.1 Reportable segments 可報告部門

	Electrical and Technical Supply \$'000 新幣千元	Green LED Lighting \$'000 新幣千元	Security \$'000 新幣千元	Integration Engineering \$'000 新幣千元	Cor- porate \$'000 新幣千元	Elimi- nations \$'000 新幣千元	Total \$'000 新幣千元
1 January 2024 to 30 June 2024							
2024 年 1 月 1 日至 2024 年 6 月 30 日							
Segment revenue: 營收分類:							
Sales to external customers 向外部客戶銷售	23,591	–	2,463	3,488	–	–	29,542
Intersegment sales 跨部門銷售	339	–	77	42	–	(458)	–
Total revenue 營收總計	23,930	–	2,540	3,530	–	(458)	29,542
Segment results 盈餘分類							
Share of profit/(loss) from equity - accounted joint ventures and associates 按股權比例認列合資企業及關聯企業盈餘/(虧損)	4,892	–	(1,497)	(709)	(1,961)	–	725
Profit before tax 稅前淨利							1,102
Income tax expense 所得稅費用							(551)
Profit after tax 稅後淨利							551
Depreciation and amortisation 折舊和攤銷	612	–	203	275	–	–	1,090
Interest income 利息收入	4	–	–	–	146	–	150
Finance cost 融資成本	323	–	13	–	3	–	339
Other significant non-cash items 其他重大非現金項目	(168)	–	132	828	–	–	792
Segment assets 資產分類	55,887	–	13,815	12,818	6,508	–	89,027
Unallocated assets 未分類資產							1,671
Total assets 資產總計							90,698

<i>Segment assets includes</i>							
分類資產包括							
Investment in joint ventures and associates							
投資合資企業和關聯企業	2,965	–	–	–	–	–	2,965
Additions to non-current assets	652	–	477	423	–	–	1,552
加上非流動資產							
Segment liabilities 負債					643		
分類	25,696	–	3,695	4,084		–	34,117
Unallocated liabilities 未分類負債							2,707
Total liabilities 負債總計							<u>36,824</u>

4.1 Reportable segments (Cont'd) 可報告部門(續)

	Electrical and Technical Supply 電氣和 Total \$'000 新幣千元	Green LED Lighting 環保 Security 網路安全 \$'000 新幣千元	Integration Engineering 整合工程 \$'000 新幣千元	Cor- porate 公司 \$'000 新幣千元	Elimi- nations 合併消除 \$'000 新幣千元	Total 總計 \$'000 新幣千元
1 January 2023 to 30 June 2023						
2023 年 1 月 1 日至 2023 年 6 月 30 日						
Segment revenue: 營收分類:						
Sales to external customers 向外部客戶銷售	21,035	–	4,066	4,044	–	29,145
Intersegment sales 跨部門銷售	325	–	473	–	(798)	–
Total revenue 向外部客戶銷售	21,360	–	4,539	4,044	(798)	29,145
Segment results 盈餘分類	4,631	–	(1,694)	(496)	(1,240)	1,201
Share of profit/(loss) from equity - accounted joint ventures and associates 按股權比例認列合資企業及關聯企業盈餘/(虧損)	367	(97)	–	–	–	270
Profit before tax 稅前淨利						1,471
Income tax expense 所得稅費用						(468)
Profit after tax 稅後淨利						1,003
Depreciation and amortisation 折舊和攤銷	542	–	259	277	–	1,078
Interest income 利息收入	5	–	–	–	187	192
Finance cost 融資成本	297	–	8	–	29	334
Other significant non-cash items 其他重大非現金項目	47	–	130	794	–	971
Segment assets 資產分類	49,063	–	15,264	14,087	6,376	84,790

Unallocated assets 未分類資產							1,465
Total assets 資產總計							<u>86,255</u>
<i>Segment assets includes</i>							
<i>分類資產包括</i>							
Investment in joint ventures and associates 投資合資企業和關聯企業	2,546	–	–	–	–	–	2,546
Additions to non-current assets 加上非流動資產	629	–	489	277	–	–	1,395
Segment liabilities 負債分類	19,497	–	4,696	4,420	1,461	–	30,074
Unallocated liabilities 未分類負債							<u>2,983</u>
Total liabilities 負債總計							<u>33,057</u>

Group 集團
6 months ended
6 個月度結束於
30-Jun-24 30-Jun-23
\$'000 \$'000
新幣千元 新幣千元

Significant non-cash items (other than depreciation and amortisation) consist of the following: 重要的非現金項目〔折舊和攤銷除外〕包括以下內容:

Impairment loss on trade receivables 應收帳款減值損失	14	32
Reversal of provision for warranty 保證金準備沖回	(4)	(20)
Provision for warranty 保證金準備	30	50
Write down of inventories 存貨減記	655	909
Intangible assets written off 無形資產沖銷	105	–
	<u>800</u>	<u>971</u>

4.2 Disaggregation of Revenue 收入分類

	Electrical and Technical Supply 電氣和技術供應 \$'000 新幣千元	Security 網路安全 \$'000 新幣千元	Integration Engineering 整合工程服務 \$'000 新幣千元	Total 總計 \$'000 新幣千元
6 months ended 30 June 2024 2024年6月30日截止之6個月				
Timing of revenue recognition 認 列收入的時點				
At a point in time 在某個時間點	23,592	1,759	465	25,816
Over time 隨著時間的推移	–	703	3,023	3,726
Total revenue 營收總計	23,592	2,462	3,488	29,542
6 months ended 30 June 2023				
Timing of revenue recognition				
At a point in time 在某個時間點	21,035	2,966	929	24,930
Over time 隨著時間的推移	–	1,100	3,115	4,215
Total revenue 營收總計	21,035	4,066	4,044	29,145

Geographical information 地理資訊

Revenue information based on the billing location of customers as follows: 基於客戶計費地點的收入信息如下:

	6 months ended 6個月結束於	
	30.6.2024 \$'000 新幣千元	30.6.2023 \$'000 新幣千元
Singapore 新加坡	20,332	19,858
Japan 日本	3,819	3,753
Indonesia 印尼	1,420	397
United Arab Emirates 阿拉伯 聯合大公國	1,337	917
Malaysia 馬來西亞	547	248
United States of America 美 國	370	550
Vietnam 越南	240	263
Denmark 丹麥	210	41
United Kingdom 英國	204	459
Netherlands 荷蘭	197	197
Other countries 其他國家	866	2,462
	29,542	29,145

5. Financial assets and financial liabilities 金融資產與金融負債

Set out below is an overview of the financial assets and financial liabilities of the Group and the Company at 30 June 2024 and 31 December 2023:

以下為集團及公司於 2024 年 6 月 30 日及 2023 年 12 月 31 日截止的金融資產與金融負債概述：

	Group 集團		Company 公司	
	30 June 2024 \$'000 新幣千元	31 December 2023 \$'000 新幣千元	30 June 2024 \$'000 新幣千元	31 December 2023 \$'000 新幣千元
Financial assets 金融資產				
Financial assets at amortised cost 以攤銷成本計算的金融資產	23,607	28,158	7,385	9,281
Financial assets at fair value through profit or loss 透過損益按公允價值衡量之金融 資產	3	2	–	–
Financial liabilities 金融負債				
At amortised cost 攤銷成本	29,508	24,895	10,210	8,361

6. Profit before taxation 稅前利潤

6.1 Significant items 重大項目

	Group 集團	
	6 months ended 6 個月結束於	
	30-Jun-24 \$'000 新幣千元	30-Jun-23 \$'000 新幣千元
Profit for the financial period is arrived after charging: 扣除後年度 利潤已達成		
Amortisation of intangible assets 無形資產攤銷	270	289
Depreciation of property, plant and equipment 不動產、廠房和設 備折舊	820	789
Intangible assets written off 無形資產沖銷	106	–
Interest expense 利息支出	339	334
Provision of impairment loss on trade receivables 應收帳款減損準 備	14	32
Provision for warranty 保證金準備	30	50
Write down of inventories 存貨減記	655	909

and crediting: 貸記:		
Foreign exchange gain – net 匯兌收益 -淨額	253	67
Gain on disposal of a property, plant and equipment 出售不動產、 廠房和設備折舊收益	3	1
Government grant income 政府補助	236	102
Interest income from associated company 關聯公司利息收入	150	192
Reversal of provision impairment loss on trade receivables 應收賬 款減值損失沖回	-	-
Reversal of provision for warranty 保證金準備沖回	4	20

6.2 Related party transactions 關聯方交易

In addition to the related party information disclosed elsewhere in the condensed interim financial statements, the following significant transactions between the Group and related parties took place at terms agreed between the parties during the financial period:

除了在簡明中期財務報表中披露的關聯方資訊外，下列集團與關聯方之間的重大交易係按照雙方在本財務期間商定的條款進行：

	Group 集團	
	6 months ended	
	6 個月結束於	
	30-Jun-24	30-Jun-23
	\$'000	\$'000
	新幣千元	新幣千元
<u>With jointly controlled entities 聯合控制實體</u>		
Dividend income 股息收入	381	377
Sales of goods 商品銷售	164	555
Purchase of goods 商品購買	158	13
<hr/>		
<u>With associated companies 與關聯公司合作</u>		
Sales of goods 商品銷售	992	1,007
Purchase of goods 商品購買	2,383	1,635
Management fee income 管理費收入	18	14
Interest income 利息收入	150	192
<hr/>		

7. Income tax expense 所得稅費用

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:

集團使用適用於預期年度收入總額的稅率計算本期所得稅支出。簡明綜合中期損益表中所得稅支出的主要組成部分為：

	Group 集團	
	6 months ended	
	6 個月結束於	
	30-Jun-24	30-Jun-23
	\$'000	\$'000
	新幣千元	新幣千元
Current income tax 當期所得稅	862	878
Deferred tax 遞延稅項	(311)	(410)
	551	468
Over provision of income tax in prior years	-	-
前幾年的超出所得稅準備	-	-
	551	468

8. Dividend 股利

	Group 集團	
	6 months ended	
	6 個月結束於	
	30-Jun-24	30-Jun-23
	\$'000	\$'000
	新幣千元	新幣千元
Tax-exempt one tier final dividend of 0.7 cents (2023: 0.5 cents) per share paid in respect of the previous financial year	2,064	1,500
就上一財政年度支付免稅一級期末股息每股新幣 0.7 分 (2023 年：新幣 0.5 分)		

9. Earnings per share (cents) 每股盈餘 (分)

Basic earnings per share is calculated by dividing the net profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period:

	Group 集團	
	6 months ended	
	6 個月結束於	
	30-June-24 \$'000 新幣千元	30-June-23 \$'000 新幣千元
Net profit attributable to equity holders of the Company 歸屬於公司股東的淨利潤	934	1,541
Weighted average number of ordinary shares outstanding for basic and diluted earnings per share ('000) 流通在外已發行普通股加權平均股數基本和稀釋後每股盈 餘(每千股)	300,000	300,000
Basic earnings per share (cents per share) 基本每股盈餘 (分每 股)	0.31	0.51
Diluted earnings per share (cents per share) 稀釋後每股盈餘 (分每股)	0.31	0.51

The Group has no dilution in its earnings per share at 30 June 2024 and 30 June 2023.
集團的每股盈餘在2024年6月30日止和2023年6月30日止並沒有被稀釋。

10. Net asset value per ordinary share 普通股每股淨資產

	Group 集團		Company 公司	
	30-Jun-24	31-Dec-23	30-Jun-24	31-Dec-23
Net asset value per ordinary share based on existing share capital 根據目前股本之普通股每股淨資 產	18.0 cents 18.0 分	18.5 cents 18.5 分	3.7 cents 3.7 分	4.5 cents 4.5 分

Net asset value per ordinary share as at 30 June 2024 and 31 December 2023 are calculated based on the number of ordinary shares in issue of 299,999,987.
截至2024年6月30日和2023年12月31日止，每股普通股淨資產價值係以發行普通股數量299,999,987股數計算。

11. Property, plant and equipment 不動產、廠房及設備

During the six months ended 30 June 2024, the Group acquired assets amounting to \$834,000 (30 June 2023 : \$773,000) and disposed assets amounting to 39,000 (30 June 2023 : 2,000).
在截至2024年6月30日止的六個月內，集團收購資產達新幣834,000元（2023年6月30日：新幣773,000元），出售資產為新幣39,000元（2023年6月30日：2,000元）。

12. Investment in associated companies 對關聯企業的投資

The Group's investment in associated companies are summarised below:

本集團對關聯企業的投資概述如下：

	<u>Group 集團</u>		<u>Company 公司</u>	
	30-Jun-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元	30-Jun-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元
<u>Carrying amount 賬面價值</u>				
GLH Lighting Holding Pte Ltd and its subsidiaries ("GLH Group)	-	-	-	-
GLH Lighting Holding Pte Ltd 及 其子公司 ("GLH 集團")				
BOS Marine Offshore Engineering Corporation BOS Marine 離岸工程公 司	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-

During the financial period, the Company performed an impairment review on its investment in GLH Group. The recoverable amount of the investment in GLH Group has been determined based on a value-in-use method using cash flow projections from forecasts approved by management covering a five-year period and taking into consideration of the impact of the recent macroeconomic uncertainties and rising interest rate in its determination of value in use and discount rate.

本財報期間內，本公司對GLH集團的投資進行了減值審查。GLH集團投資的可收回金額乃根據使用價值法釐定，該法使用管理層批准的五年期預測現金流量預測，並考慮近期宏觀經濟的不確定性、利率上升決定了使用價值和折現率。

13. Intangible assets 無形資產

	Goodwill 商譽	Acquired technology 購買技術	Main- tenance contracts 維護合約	Develop- ment costs 研發成本	Total 總計
	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元	\$'000 新幣千元
Group 集團					
Cost 成本					
At 1 January 2023 截至 2023 年 1 月 1 日止	4,833	2,920	141	5,604	13,489
Additions 加	–	–	–	1,994	1,994
Written off 沖銷	–	–	–	(17)	(17)
At 31 December 2023 截至 2023 年 12 月 31 日止	4,833	2,920	141	7,581	15,475
Additions 加	–	–	–	712	712
Written off 沖銷	–	–	–	(105)	(105)
At 30 June 2024 截至 2024 年 6 月 30 日止	4,833	2,920	141	8,188	16,082
Accumulated amortisation 累計攤銷					
At 1 January 2023 截至 2023 年 1 月 1 日止	–	438	117	2,271	2,826
Charge for the year 本年度費用	–	–	–	567	567
At 31 December 2023 截至 2023 年 12 月 31 日止	–	438	117	2,838	3,393
Charge for the period 本財務期間費用	–	–	–	270	270
At 30 June 2024 截至 2024 年 6 月 30 日止	–	438	117	3,108	3,663
Accumulated impairment 累計減值					
At 1 January 2023 截至 2023 年 1 月 1 日止	4,548	2,482	24	107	7,161
At 31 December 2023 截至 2023 年 12 月 31 日止	4,548	2,482	24	107	7,161
At 30 June 2023 截至 2023 年 6 月 30 日止	4,548	2,482	24	107	7,161
Net carrying amount 帳面淨值					
At 30 June 2023 截至 2023 年 6 月 30 日止	285	–	–	4,973	5,258
At 31 December 2022 截至 2022 年 12 月 31 日止	285	–	–	4,636	4,921

13. Intangible assets (Cont'd) 無形資產(續)

Impairment test for goodwill 商譽減值測試

Goodwill acquired in a business combination is allocated to the cash generating units (CGUs) that are expected to benefit from that business combination. There is no indication of impairment as at 30 June 2024. The carrying amount of goodwill is allocated as follows:

業務合併獲得的商譽分配給預計從該業務合併中獲得收益的現金產生單位(CGUs) // 迄2024年6月30日止無減值跡象。商譽的帳面金額分配如下:

	Group 集團	
	30-Jun-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元
<u>Security segment: 證券分類</u>		
Athena Dynamics Pte Ltd ("ADPL") 雅典娜動力私人有限公司("ADPL")	185	185
<u>Integration Engineering segment: 整合工程部分:</u>		
Sea Forrest Engineering Pte Ltd ("SFE") Sea Forrest 工程私人有限公司 ("SFE")	100	100
	285	285

14. Financial assets at fair value through profit or loss 透過損益按公允價值衡置之金融資產

	Group 集團	
	30-Jun-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元
Quoted equity shares 上市股票	3	2

15. Borrowings 借款

	Group 集團		Company 公司	
	30-June-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元	30-June-24 \$'000 新幣千元	31-Dec-23 \$'000 新幣千元
<u>Amount repayable within one year or on demand 一年以內或見票即付之應付款</u>				
Secured 擔保	8,500	5,267	–	267
Unsecured 無擔保	1,175	1,110	–	–
	9,675	6,377	–	267
<u>Amount repayable after one year 一年後之應付款</u>				
Secured 擔保	–	–	–	–
Unsecured 無擔保	960	1,577	–	–
	960	1,577	–	–
Total borrowings 借款總額	10,635	7,954	–	267

15. Borrowings (Cont'd) 借款(續)

The Group's banking facilities were secured by the following: 集團銀行信用額度由以下擔保:

- (a) Legal charge on the Group's leasehold properties with net book value of \$15.9 million (31 December 2023 : \$15.9 million);
集團租賃資產作為擔保品，帳面價值為新幣 1590 萬元(2023 年 12 月 31 日: 新幣 1590 萬元)
- (b) Corporate guarantee by the Company.
公司擔保

Included in the above borrowings is a term loan of \$Nil (31 December 2023 : \$0.3 million), which is also covered by corporate guarantee from its associated companies, GL Lighting Holding Pte Ltd and Arco Illumination Pte Ltd, fixed charge over the shares of GL Lighting Holding Pte Ltd and debenture over Arco Illumination Pte Ltd.

上述借款包括新幣零元(2023 年 12 月 31 日:新幣 40 萬元)的定期貸款，該貸款還包括其關聯公司 GL 照明控股有限公司和 Arco 照明私人有限公司的企業擔保、GL 照明控股私人有限公司股份抵押設定作為擔保 和 Arco 照明有限公司債券作為抵押擔保。

16. Share capital 股本

	Group and Company 集團及公司			
	30 June 2024		31 December 2023	
	Number of issued shares 已發行股數 '000 千股	Total share capital 總股本 \$'000 千股	Number of issued shares 已發行股數 '000 千股	Total share capital 總股本 \$'000 千股
<u>Issued and fully paid up 已發行及實收股本</u>				
Balance at 30 June 2024 and 31 December 2023 2024 年 6 月 30 日及 2023 年 12 月 31 日餘額	300,000	58,535	300,000	58,535

The Company did not hold any treasury shares as at 30 June 2024 and 31 December 2023.
截至2024年6月30日與2023年12月31日止，公司未持有任何庫藏股。

The Company's subsidiaries do not hold any shares in the Company as at 30 June 2024 and 31 December 2023.
截至2024年6月30日與2023年12月31日止，公司之子公司未持有任何本公司股份。

17. Subsequent events 後續事件

There are no known subsequent events which have led to adjustments to this set of condensed interim financial statements.

沒有已知的後續事件導致對本簡明的中期財務報表需要進行調整。

OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2

上市手冊附錄7.2所需的其他資訊

1. Review 審查

The condensed statements of financial position of BH Global Corporation Limited and its subsidiaries as at 30 June 2024 and the related condensed consolidated statement of comprehensive income, condensed consolidated statements of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended and certain explanatory notes have not been audited or reviewed.

明輝環球企業及其子公司截至2024年6月30日止的上半年度簡明財務報表和相關的簡明合併綜合損益表、簡明合併權益變動表和簡明合併現金流量表，某些解釋性說明未經稽核或審查。

2. Review of Performance of the Group 集團業績回顧**(A) Financial Performance of the Group (1H2024 vs 1H2023)****集團財務業績 (2024年上半年與2023年上半年)****Revenue 營收**

	Group 集團		% 百分比
	1H2024 2024 年上半年	1H2023 2023 年上半年	
	\$'000 新幣千元	\$'000 新幣千元	Change 變動
Electrical and Technical Supply 電氣和技術供應	23,591	21,035	12
Security 網路安全	2,463	4,066	(39)
Integration Engineering 整合工程服務	3,488	4,044	(14)
Total revenue 營收總計	29,542	29,145	1

Electrical and Technical Supply 電氣和技術供應

For 1H2024, revenue from the Electrical and Technical Supply Division increased by \$2.6 million as compared to 1H2023 as the industry continues to recover in the level of activities, with the resumption of operations by shipyards in Singapore and in the region.

2024 年上半年，電氣和技術供應部門的收入比 2023 年上半年增加了新幣 260 萬元，因為該行業的活動水準持續復甦，新加坡和該地區的造船廠恢復了營運。

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(A) Financial Performance of the Group (Cont'd) 集團財務業績 (續)

Security 網路安全

The Security Division comprises Infrared and Thermal Sensing Technology and Cyber Security businesses. Revenue from this division decreased by \$1.6 million mainly due to decrease in revenue of \$1.5 million from Cyber Security and decreased in revenue of \$0.1 million from Infrared and Thermal Sensing Technology.

安全部門包括紅外線和熱感應技術以及網路安全業務。該部門的收入減少了新幣 160 萬元，主要是由於網路安全收入減少了新幣 150 萬元，紅外線和熱感應技術收入減少了新幣 10 萬元。

Integration Engineering 整合工程服務

The decrease in revenue for the Integration Engineering Division by \$0.6 million is attributed to decrease in recognition of project revenue.

整合工程部門收入減少新幣 60 萬元是由於專案收入確認減少。

Gross profit 毛利

The Group's overall gross profit remains comparatively unchanged for 1H2024 as compared to 1H2023, decreasing marginally by \$92k from \$11.9 million in 1H2023 to \$11.8 million in 1H2024. 集團 2024 年上半年的整體毛利與 2023 年上半年比較保持相對不變，從 2023 年上半年的新幣 1,190 萬元小幅減少至 2024 年上半年的新幣 1,180 萬元，減少了新幣 9.2 萬元。

Other operating income 其他營業收入

Other operating income increased by \$0.17 million from \$0.52 million in 1H2023 to \$0.70 million in 1H2024 mainly due to higher foreign exchange gain..

其他營業收入增加了新幣 17 萬元，從 2023 年上半年的新幣 52 萬元增至 2024 年上半年的新幣 70 萬元，主要是匯兌收益增加所致。

Operating expenses 營業費用

Selling & Distribution expenses increased by \$0.9 million, from \$6.8 million in 1H2023 to \$7.7 million in 1H2024, mainly due to increase in personnel related costs of \$0.6 million.

銷售和分銷費用增加了新幣 90 萬元，從 2023 年上半年的新幣 680 萬元增加到 2024 年上半年的新幣 770 萬元，主要是由於人事相關成本增加了新幣 60 萬元。

Administrative expenses decreased slightly by \$0.1 million.

管理費用小幅減少新幣 10 萬元。

Finance costs remains comparatively unchanged.

財務成本相對維持不變。

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(A) Financial Performance of the Group (Cont'd) 集團財務業績 (續)

Share of results of joint ventures 認列合資企業損益

The increase in share of profits of joint ventures was due to higher profits recorded by the Group's joint ventures for 1H2023.

認列合資企業獲利增加是由於本集團合營企業於 2023 年上半年錄得溢利增加。

Share of results of associated companies 認列關聯企業損益

The decrease in share of losses of associated company was due to lower losses incurred by the Group's associated companies for 1H2024.

認列關聯企業虧損減少是由於集團聯營公司 2024 年上半年虧損減少。

Net profit for the period 本期淨利

The Group registered a lower net profit of \$0.8 million mainly due to increase in selling and distribution expenses.

集團淨利潤減少新幣 80 萬元，主要是因為銷售和分銷費用增加。

(B) Financial Position of the Group 集團財務業績

Inventories 存貨

Inventories increased by \$5.4 million from \$30.7 million as at FY2023 to \$36.1 million as at 1H2024, mainly due to increase in Electrical and Technical Supply of \$5.7 million; offset by decrease in Integration Engineering Division \$0.3 million.

庫存從 2023 財年的新幣 3,070 萬元增加到 2024 年上半年的新幣 3,610 萬元，增加了新幣 540 萬元，主要是由於電氣和技術供應增加了新幣 570 萬元；被整合工程部門減少新幣 30 萬元所抵銷。

Trade receivables 應收帳款

Trade receivables decreased by \$1.2 million from \$16.3 million as at FY2023 to \$15.0 million as at 1H2024. This is mainly due to decrease in Electrical and Technical Supply by \$1.2 million as a result of faster collection.

應收帳款減少了新幣 120 萬元，從 2023 財年的新幣 1,630 萬元減少至 2024 年上半年的新幣 1,500 萬元。這主要是由於由於收款速度加快導致電氣和技術供應減少了新幣 120 萬元。

Trade payables 應付帳款

Trade payables increased by \$2.6 million from \$5.5 million as at FY2023 to \$8.2 million as at 1H2024 as a result of higher purchases.

由於採購量增加，應付帳款從 2023 財年的新幣 550 萬元增加到 2024 年上半年的新幣 820 萬元，增加了新幣 260 萬元。

Borrowings 借款

Overall increase in total bank borrowings (current and non-current) of \$2.7 million mainly due to working capital loan net drawdown of \$3.5 million.

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(B) Financial Position of the Group (Cont'd) 集團財務業績 (續)

銀行借貸總額（流動及非流動）整體增加新幣 270 萬元，主要是由於營運資金貸款淨提取新幣 350 萬元。

(C) Cash flow review (1H2024 vs 1H2023) 現金流回顧 (2024 年上半年與 2023 年上半年)

As a result of higher working capital requirements, cash used in operating activities for 1H2024 was \$1.9 million, as compared to net cash from operating activities of \$3.8 million in 1H2023.

由於較高的營運資金需求，2024 年上半年經營活動現金流出為新幣 190 萬元，而 2023 年上半年經營活動則為淨現金流入為新幣 380 萬元。

The net cash flows used in investing activities for 1H2024 was \$0.5 million, mainly due to development costs incurred and purchase of property, plant and equipment offset against dividend received from joint venture.

2024 年上半年投資活動淨現金流出為新幣 50 萬元，主要是由於已發生的研發成本及購買不動產、廠房和設備抵消了從合資企業收到的股息。

The net cash from financing activities was mainly due to net drawdown of short-term borrowings of \$3.5 million offset against dividend paid to shareholders \$2.1 million for 1H2024 and repayment of bank borrowings \$0.8 million.

融資活動的淨現金流入主要是由於短期借款淨提取新幣 350 萬元抵消了 2024 年上半年支付給股東的股息 新幣 210 萬元以及償還銀行借款 新幣 80 萬元。

3. Variance from prospect statement 與前景陳述的差異

Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

之前已披露給股東的預測或前景陳述，是否與實際結果之間存有差異

Not applicable. 不適用。

4. Outlook 展望

The Maritime industry continues to adapt to disruptions from geopolitical tensions, trade policies and IMO (International Maritime Organisation) regulations, which have highlighted the need for more resilient supply chains. Maritime routes and trade flows continue to be impacted by changing geopolitical landscapes, including the Middle-East conflicts, and shifting alliances. 海事產業持續適應地緣政治緊張局勢、貿易政策和國際海事組織（IMO）法規帶來的干擾，凸顯了對更具彈性的供應鏈的需求。海上路線和貿易流動繼續受到不斷變化的地緣政治格局影響，包括中東衝突與聯盟異動。

The integration of digital technologies, such as AI, IoT, and blockchain, is enhancing operational efficiency, safety, and transparency in maritime. However, increasing cyber-attacks on critical infrastructures mandates that it is critical for transportation and shipping organisations to strengthen their defences. This creates opportunities for our Cyber-Security Division.

人工智慧、物聯網和區塊鏈等數位技術的整合正在提高海事的營運效率、安全性和透明度。然而，對關鍵基礎設施的網路攻擊也日益增多，要求運輸和航運組織加強防禦至關重要。這為我們的網路安全部門創造了機會。

The drive towards the Green Sustainability and Decarbonization in the shipping industry has seen new regulatory requirements that impact our businesses but at the same time present new opportunities for us to pursue. Our initiatives include but are not limited to Green LED retrofitting, Vessel Electrification, Green Energy storage and GRE piping solutions.

航運業向綠色永續發展和脫碳邁進的過程中出現了新的監管要求，這些要求影響了我們的業務，但同時也為我們提供了新的機會。我們的措施包括但不限於綠色 LED 改造、船舶電氣化、綠色能源儲存和 GRE 管道解決方案。

The maritime industry is poised for growth and transformation as it navigates these challenges and opportunities.

航運業在應對這些挑戰和機會的同時，也做好了成長和轉型的準備。

5. Dividend 股利

(a) Whether an interim (final) ordinary dividend has been declared (recommended)

是否已宣布配發中期（期末）普通股股息（已建議）

None. 無。

(b) (i) Amount per share 每股金額

Not applicable. 不適用。

(b) (ii) Previous corresponding period 去年同期

None. 無。

5. Dividend (Cont'd) 股利(續)

- (c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived. (If the dividend is not taxable in the hands of shareholders, this must be stated)

股利是稅前，稅後還是免稅。如果是稅前或稅後，說明稅率和派發股息的國家。（如果股利不由股東代為繳稅，則必須說明。）

Not applicable. 不適用。

- (d) The date the dividend is payable 股利發放日期

Not applicable. 不適用。

- (e) The date on which Registrable Transfers received by the company (up to 5.00 pm) will be registered before entitlements to the dividend are determined

公司收到確定有權分配股利的最後過戶登記日期（至下午5:00前）

Not applicable. 不適用。

- (f) If no dividend has been declared (recommended), a statement to that effect and the reason(s) for the decision

如果沒有派發股息（建議），則提供相關聲明以及決定的理由

No dividend has been declared or recommended for the financial period ended 30 June 2024 in view of the Group's operational and financial cash needs.

鑒於集團的運營和財務現金需求，截至 2024 年 6 月 30 日止的財務期間未宣佈或建議派發股息。

6. Interested Person Transactions ("IPTs") 利害關係人交易 ("IPTs")

If the Group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.

如果集團已獲得股東對IPT的一般授權，此類交易總值則根據第920(1)(a)(ii)條規定。如果尚未獲得IPT授權，則需為此另發聲明。

The Group has not obtained a shareholders' mandate pursuant to Rule 920 of the Listing Manual of the Singapore Exchange Securities Trading Limited.

集團尚未根據新加坡交易所上市手冊第 920 條獲得股東授權。

7. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7.7) under Rule 720(1)
確認發行公司已根據規則720(1)從所有董事和執行官處獲得承諾（以附錄7.7中規定的格式）

The Company hereby confirms that it has procured undertakings from all its directors and executive officers under Rule 720(1) of the Listing Manual of the SGX-ST.

本公司特此確認，其已根據新交所上市手冊第 720(1)條獲得所有董事和執行人員的承諾。

8. Negative confirmation pursuant to Rule 705(5) of the Listing Manual
根據上市手冊第 705(5)條否定確認

The Board of Directors confirms that, to the best of its knowledge, nothing has come to its attention which may render the unaudited interim financial results for the financial period ended 30 June 2024 to be false or misleading, in any material respect.

董事會確認，據其所知，沒有發現任何可能使截至 2024 年 6 月 30 日止財務期間未經審計的中期財務結果成為虛假或誤導性的引人注意重大事件

On behalf of the Board of Directors

Vincent Lim Hui Eng
林翔寬
Executive Chairman and
Chief Executive Officer
執行主席兼首席執行官
12 August 2024
2024 年 8 月 12 日

Patrick Lim Hui Peng
林輝鵬
Chief Operating Officer
首席營運長

明輝環球企業有限公司及子公司
合併資產負債表
(依中華民國金管會認可之IFRSs重編)
民國113年6月30日

單位:新台幣仟元

	113年6月30日		
	依新加坡SFRS(I) 編製(註1)	調節金額增(減)	依中華民國金管會 認可之「IFRSs」編製
流動資產			
現金及約當現金	\$ 70,420	\$ -	\$ 70,420
合約資產	27,747	-	27,747
應收帳款淨額	359,111	-	359,111
其他應收款	112,424	(33,345)	79,079
存貨	862,986	-	862,986
預付款項	-	28,417	28,417
其他流動資產	-	-	-
流動資產合計	1,432,688	(4,928)	1,427,760
非流動資產			
透過損益按公允價值衡量之金融資產-非流動	72	-	72
採用權益法之投資	70,923	-	70,923
不動產、廠房及設備	418,505	(185,236)	233,269
使用權資產	-	185,236	185,236
無形資產	125,771	-	125,771
遞延所得稅資產	39,970	-	39,970
長期應收款-關係人	81,567	-	81,567
其他非流動資產	-	4,928	4,928
非流動資產合計	736,808	4,928	741,736
資產總計	\$ 2,169,496	\$ -	\$ 2,169,496
流動負債			
短期借款	\$ 231,426	\$ -	\$ 231,426
合約負債	91,518	-	91,518
應付帳款	195,355	-	195,355
其他應付款	71,234	-	71,234
本期所得稅負債	57,360	-	57,360
負債準備-流動	2,607	-	2,607
租賃負債-流動	10,261	-	10,261
流動負債合計	659,761	-	659,761
非流動負債			
長期借款	22,963	-	22,963
遞延所得稅負債	7,392	-	7,392
租賃負債-非流動	190,714	-	190,714
非流動負債合計	221,069	-	221,069
負債總計	880,830	-	880,830
歸屬於母公司業主之權益			
股本			
普通股股本	1,400,157	-	1,400,157
資本公積			
資本公積	(32,101)	32,101	-
保留盈餘			
待彌補虧損	(34,420)	(32,101)	(66,521)
其他權益			
國外營運機構財務報表換算之兌換差額	(14,448)	-	(14,448)
歸屬於母公司業主之權益合計	1,319,188	-	1,319,188
非控制權益	(30,522)	-	(30,522)
權益總計	1,288,666	-	1,288,666
負債及權益總計	\$ 2,169,496	\$ -	\$ 2,169,496

註1：民國113年第二季財務報表之所有資產、負債及權益項目，係以民國113年6月30日之匯率SGD 1=NTD 23.92換算。

註2：揭露之報表格式業已依中華民國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(以下簡稱中華民國金管會認可之「IFRSs」)之規定予以調整。

明輝環球企業有限公司及子公司
合併綜合損益表
(依中華民國金管會認可之IFRSs重編)
民國113年1月1日至6月30日

單位:新台幣仟元
(除特別註明者外)

	113年1月1日至6月30日		
	依新加坡SFRS(I) 編製(註1)	調節金額增(減)	依中華民國金管會 認可之「IFRSs」編製
繼續營業單位			
營業收入	\$ 706,645	\$ -	\$ 706,645
營業成本	(423,552)	(15,668)	(439,220)
營業毛利	283,093	(15,668)	267,425
營業費用			
其他營業收入	16,696	(16,696)	-
推銷費用	(179,567)	15,668	(163,899)
管理費用	(94,436)	-	(94,436)
財務費用	(8,109)	8,109	-
金融資產減損損失	(335)	335	-
預期信用減損損失	-	(335)	(335)
營業費用合計	(265,751)	7,081	(258,670)
營業淨利	17,342	(8,587)	8,755
營業外收入及支出			
利息收入	-	3,588	3,588
其他收入	-	6,961	6,961
其他利益及損失	-	6,147	6,147
財務成本	-	(8,109)	(8,109)
採用權益法認列之關聯企業及合資損益 之份額	9,018	-	9,018
營業外收入及支出合計	9,018	8,587	17,605
稅前淨利益	26,360	-	26,360
所得稅費用	(13,180)	-	(13,180)
繼續營業單位本期淨利	13,180	-	13,180
本期淨利	13,180	-	13,180
其他綜合損益			
不重分類至損益之項目			
國外營運機構財務報表換算之兌換差額	-	-	-
後續可能重分類至損益之項目			
國外營運機構財務報表換算之兌換差額	48	-	48
採用權益法認列之關聯企業及合資之其他 綜合損益之份額	(526)	-	(526)
本期其他綜合損益(稅後淨額)	(478)	-	(478)
本期綜合損益總額	\$ 12,702	\$ -	\$ 12,702
淨利(損)歸屬於:			
母公司業主	\$ 22,341	\$ -	\$ 22,341
非控制權益	(9,161)	-	(9,161)
本期淨利	\$ 13,180	\$ -	\$ 13,180
綜合損益總額歸屬於:			
母公司業主	\$ 25,020	\$ -	\$ 25,020
非控制權益	(12,318)	-	(12,318)
本期綜合損益總額	\$ 12,702	\$ -	\$ 12,702
每股盈餘			
基本每股盈餘	新台幣 0.07 元		新台幣 0.07 元
稀釋每股盈餘	新台幣 0.07 元		新台幣 0.07 元

註1: 民國113年第二季財務報表之所有資產、負債及權益項目, 係以民國113年6月30日之匯率SGD 1=NTD 23.92換算。

註2: 揭露之報表格式業已依中華民國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(以下簡稱中華民國金管會認可之「IFRSs」)之規定予以調整。

明輝環球企業有限公司及子公司
合併現金流量表
(依中華民國金管會認可之IFRSs重編)
民國113年1月1日至6月30日

單位:新台幣仟元

	113年1月1日至6月30日		
	依新加坡SFRS(I) 編製(註1)	調節金額增(減)	依中華民國金管會 認可之「IFRSs」編製
營業活動之現金流量			
本期稅前淨利	\$ 26,360	\$ -	\$ 26,360
調整項目：			
不影響現金流量之收益費損項目			
不動產、廠房及設備折舊費用	19,614	-	19,614
使用權資產折舊費用	-	-	-
無形資產攤銷費用	6,458	-	6,458
預期信用減損損失	-	335	335
透過損益按公允價值衡量之金融資產淨利益	(24)	-	(24)
利息費用	8,109	-	8,109
利息收入	(3,588)	-	(3,588)
存貨跌價損失	15,668	-	15,668
應收帳款減損迴轉利益	335	(335)	-
採用權益法認列之關聯企業及合資損益之份額	(9,018)	-	(9,018)
處分不動產、廠房及設備利益	(72)	-	(72)
處分無形資產損失	2,512	-	2,512
負債準備提列數	718	-	718
負債準備迴轉數	(96)	-	(96)
租賃修改損失	72	-	72
兌換差異	(550)	550	-
與營業活動相關之資產/負債之淨變動數			
合約資產	3,277	-	3,277
合約負債	(4,425)	-	(4,425)
應收帳款	26,982	2,463	29,445
其他應收款	-	(11,242)	(11,242)
存貨	(143,281)	-	(143,281)
預付款項	-	7,152	7,152
應付帳款	37,243	26,121	63,364
其他應付款	-	(26,121)	(26,121)
匯率影響數	(48)	48	-
營運產生之現金流出	(13,754)	(1,029)	(14,783)
支付之所得稅	(31,263)	-	(31,263)
營業活動之淨現金流出	(45,017)	(1,029)	(46,046)
投資活動之現金流量			
購置不動產、廠房及設備	(6,052)	-	(6,052)
處分不動產、廠房及設備價款	120	-	120
存出保證金減少	-	1,627	1,627
購買無形資產	(17,031)	-	(17,031)
質押存款減少	-	4,784	4,784
收取之利息	3,588	-	3,588
收取合資企業投資之股利	9,113	-	9,113
取得子公司價款	(3,181)	-	(3,181)
投資活動之淨現金流出	(13,443)	6,411	(7,032)
籌資活動之現金流量			
短期借款減少	(143,520)	-	(143,520)
舉借長期借款	227,240	-	227,240
償還長期借款	(19,590)	-	(19,590)
租賃本金償還	(5,215)	-	(5,215)
質押存款減少	4,784	(4,784)	-
發放現金股利	(49,371)	-	(49,371)
支付之利息	(8,109)	-	(8,109)
償還母公司借款	-	-	-
籌資活動之淨現金流入	6,219	(4,784)	1,435
匯率影響數	550	(598)	(48)
本期現金及約當現金減少數	(51,691)	-	(51,691)
期初現金及約當現金餘額	122,112	-	122,112
期末現金及約當現金餘額	\$ 70,421	\$ -	\$ 70,421

註1：民國113年第二季財務報表之所有資產、負債及權益項目，係以民國113年6月30日之匯率SGD 1=NTD 23.92換算。

註2：揭露之報表格式業已依中華民國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(以下簡稱中華民國金管會認可之「IFRSs」)之規定予以調整。