

日期為2023年9月22日的增編

閣下對本文件的內容如有任何疑問，應徵詢獨立專業意見。

香港交易及結算所有限公司(「香港交易所」、香港聯合交易所有限公司(「聯交所」)及香港中央結算有限公司(「香港結算」)對本文件的內容概不負責，對其準確性或完整性亦不發表任何聲明，並表明概不就本文件全部或任何部分內容所產生或因倚賴該等內容而引致的任何損失承擔任何責任。

## 無抵押結構性產品

關於將由



發行的結構性產品的

日期為2023年5月30日的基本上市文件增編

本增編(「增編」)乃日期為2023年5月30日之基本上市文件(「基本上市文件」)之補充，並應與該基本上市文件一併閱讀，其載有遵照香港聯合交易所有限公司證券上市規則(「上市規則」)而提供的資料，旨在提供有關我們的資料以及我們不時將於聯交所上市的標準權證(「權證」)、可贖回牛熊證(「牛熊證」)及其他結構性產品(統稱為「結構性產品」)的資料。我們對本增編承擔全部責任。本增編須與基本上市文件一併閱讀。

我們於作出一切合理查詢後確認，就我們所知及所信，本增編及基本上市文件所載資料在所有重大方面均屬準確完備，且無誤導及欺詐成分，亦無遺漏任何其他事項，致使本增編及／或基本上市文件所載之任何陳述具誤導性。

結構性產品屬複雜產品，閣下應就其審慎行事。結構性產品涉及衍生工具。投資者除非完全了解及願意承擔所涉風險，否則切勿投資於結構性產品。投資者務須注意，結構性產品的價格可急升亦可急跌，持有人可能會損失全部投資。因此，有意購買者在投資結構性產品前，應確保了解結構性產品的性質，仔細研究基本上市文件及相關發行公佈及補充上市文件所列的風險因素，並在有需要時徵詢專業意見。

結構性產品構成我們而非其他人士的一般無抵押合約責任，於清盤時，結構性產品之間及與我們所有其他無抵押責任(法律規定優先者除外)具有同等地位。閣下如購買結構性產品，即依賴我們的信譽而購買，並無根據結構性產品可向如下各方提出的權利(a)發行相關資產的公司；(b)發行相關資產的基金或其受託人(如適用)或管理人；或(c)任何相關指數的指數編製人或組成相關指數的任何公司。如我們無力償債或違反我們於結構性產品下的責任，閣下可能無法收回結構性產品下應付的全部甚至部分金額(如有)。

## 重要資料

結構性產品涉及衍生工具。除非閣下完全了解及願意承擔結構性產品所涉風險，否則切勿投資結構性產品。

閣下投資結構性產品前應閱覽甚麼文件？

閣下在投資結構性產品前，必須閱讀本增編，連同基本上市文件(經其任何增編所補充)以及相關發行公佈及補充上市文件(分別為「發行公佈及補充上市文件」)(包括將不時刊發的該發行公佈及補充上市文件任何增編)(統稱「上市文件」)。閣下應仔細閱讀上市文件所載的風險因素。

結構性產品是否有任何擔保或抵押？

否。我們於結構性產品項下的責任並無由任何第三方擔保，亦無由我們的任何資產或其他抵押品抵押。閣下於購買我們的結構性產品時，僅依賴我們而非任何其他人士的信譽。如我們無力償債或違反我們於結構性產品下的責任，閣下僅可以發行人無抵押債權人的身份作出索償。在此情況下，閣下可能無法收回結構性產品下應付的全部甚至部分金額(如有)。

我們是否獲任何信貸評級機構評級？

於本增編日期，我們並無獲任何信貸評級機構給予任何評級。

結構性產品並無評級。

我們是否受上市規則第15A.13(2)條所指的香港金融管理局或上市規則第15A.13(3)條所指的證券及期貨事務監察委員會(「證監會」)規管？

我們獲證監會發牌可從事第1類(證券交易)、第2類(期貨合約交易)、第4類(就證券提供意見)、第6類(就機構融資提供意見)、第7類(提供自動化交易服務)及第9類(提供資產管理)受規管活動。發行人並非受上市規則第15A.13(2)條所列的任何機構規管。

我們是否涉及任何訴訟？

除上市文件所披露者外，我們及我們的附屬公司並不涉及任何針對我們或我們的附屬公司提出而尚未了結或威脅提出的重大訴訟或索償。

我們的財政狀況自2022年12月31日以來有否改變？

除本增編、基本上市文件附錄四及附錄五所披露者外，自2022年12月31日以來，我們的財政或經營狀況並無任何重大不利變動。

閣下可在何處閱覽有關文件？

上市文件(分別備有英文及中文版本)以及相關發行公佈及補充上市文件列出的其他文件的副本可於香港交易所披露易網站[www.hkexnews.hk](http://www.hkexnews.hk)以及本公司網站<https://warrants.htsc.com.hk>瀏覽。

The documents above are available on the website of the HKEX at [www.hkexnews.hk](http://www.hkexnews.hk) and our website at <https://warrants.htsc.com.hk>.

閣下如何獲得有關我們的進一步資料？

閣下可瀏覽<https://warrants.htsc.com.hk>以取得我們及／或結構性產品的進一步資料。

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我們截至2023年6月30日止  
期間的中期財務報表

以下載列我們截至2023年6月30日止期間的中期財務報表。我們的中期財務報表的頁次在本增編頁面的左下角或右下角顯示。

HUATAI FINANCIAL HOLDINGS  
(HONG KONG) LIMITED  
華泰金融控股(香港)有限公司

Consolidated Interim Financial Statements  
綜合中期財務報表

For the six months ended 30 June 2023  
截至 2023 年 6 月 30 日止 6 個月

HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED

華泰金融控股(香港)有限公司

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30 JUNE 2023

綜合中期財務報表

截至 2023 年 6 月 30 日止 6 個月

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HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED

華泰金融控股(香港)有限公司

CORPORATE INFORMATION

公司資料

**Board of Directors**

ZHOU Yi

WANG Lei

QIAO Wei

**董事會**

周易

王磊

喬煒

**Registered Office**

62/F, The Centre

99 Queen's Road Central

Hong Kong

**註冊辦事處**

香港

皇后大道中 99 號

中環中心 62 樓

**Principal Place of Business**

62/F, The Centre

99 Queen's Road Central

Hong Kong

**主要營業地點**

香港

皇后大道中 99 號

中環中心 62 樓

**External Auditor**

Deloitte Touche Tohmatsu

Certified Public Accountants

Hong Kong

**外部核數師**

德勤•關黃陳方會計師行

執業會計師

香港

**Place of Incorporation**

Hong Kong

**註冊成立地點**

香港

HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED

華泰金融控股(香港)有限公司

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE SIX MONTHS ENDED 30 JUNE 2023

綜合損益及其他全面收益表

截至 2023 年 6 月 30 日止 6 個月

			Six months ended 六個月期間截至	
		NOTES 附註	30.6.2023 HK\$ 港元 (Unaudited) (未經審核)	30.6.2022 HK\$ 港元 (Unaudited) (未經審核)
Revenue	收入	3	414,499,051	894,138,254
Other income	其他收入	4	1,452,313,940	1,132,138,421
			<u>1,866,812,991</u>	<u>2,026,276,675</u>
Staff costs	員工成本	5	(823,687,020)	(780,083,840)
Finance costs	融資成本	6	(925,823,883)	(481,000,668)
Depreciation	折舊	7	(69,182,712)	(62,623,455)
Amortisation	攤銷	7	(4,878,701)	(537,312)
Provision of impairment loss	減值虧損計提	7	(10,802,425)	(5,300,331)
Other operating expenses	其他經營費用		<u>(306,481,785)</u>	<u>(261,419,560)</u>
(Loss)/profit before taxation	稅前(虧損)/溢利	7	(274,043,535)	435,311,509
Income tax credit/(expense)	稅項抵免/(開支)	8	4,361,381	(1,394,836)
(Loss)/profit for the period	本期間(虧損)/溢利		<u>(269,682,154)</u>	<u>433,916,673</u>



**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**

華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME - continued**

**FOR THE SIX MONTHS ENDED 30 JUNE 2023**

綜合損益及其他全面收益表 - 續

截至 2023 年 6 月 30 日止 6 個月

	NOTE 附註	Six months ended 六個月期間截至	
		30.6.2023 HK\$ 港元 (Unaudited) (未經審核)	30.6.2022 HK\$ 港元 (Unaudited) (未經審核)
<b>(Loss)/profit for the period</b>		<b>(269,682,154)</b>	<b>433,916,673</b>
<b>Other comprehensive income</b>			
<i>Items that may be reclassified subsequently to profit or loss:</i>	<b>其他全面收入</b> <i>其後可能重新分類為 損益的項目:</i>		
- Exchange differences on translation of financial statements of overseas subsidiaries	- 海外附屬公司 財務報表的 外幣換算差額	18,534,856	25,103,151
- Cash flow hedge: net movement in the hedging reserve	- 現金流量對沖: 對沖儲備變動淨額	43,418,958	-
- Net movement in financial assets at fair value through other comprehensive income	- 按公平值經其他全面 收益入賬的金融 資產變動淨額	1,019,420	-
<b>Other comprehensive income for the period</b>	<b>期間其他全面收入</b>	<b>62,973,234</b>	<b>25,103,151</b>
<b>Total comprehensive income for the period</b>	<b>股東應佔期間全面收益 總額</b>	<b>(206,708,920)</b>	<b>459,019,824</b>

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**

華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

AT 30 JUNE 2023

綜合財務狀況表

於 2023 年 6 月 30 日

		<u>NOTES</u> 附註	<u>30.6.2023</u> HK\$ 港元 (Unaudited) (未經審核)	<u>31.12.2022</u> HK\$ 港元 (Audited) (經審核)
<b>Non-current assets</b>	<b>非流動資產</b>			
Fixed assets	固定資產	9		
- Self-occupied land and buildings	- 自有土地和建築物		13,225,000	13,225,000
- Other property, plant and equipment	- 物業、廠房和設備		90,690,308	86,027,396
- Right-of-use assets	- 使用權資產		258,946,809	118,040,978
Intangible assets	無形資產		54,836,426	33,901,744
Interest in joint venture	合營企業的權益	11	589,883,233	830,055,644
Financial assets at fair value through other comprehensive income	按公平值經其他全面收益入賬的金融資產	15	220,936,259	150,684,188
Deferred tax assets	遞延稅項資產		7,512,935	6,651,554
Deposits, prepayments and other receivables	按金、預付款項及其他應收款		19,770,147	8,390,028
Other assets	其他資產		190,291,653	142,923,914
			<u>1,446,092,770</u>	<u>1,389,900,446</u>
<b>Current assets</b>	<b>流動資產</b>			
Accounts receivable	應收賬款	14	5,586,157,475	4,653,304,199
Financial assets at fair value through profit or loss	按公平值經損益入賬的金融資產	12	11,145,596,921	11,579,739,258
Financial assets held under resale agreements	買入返售金融資產款	20	102,509,891	52,163,754
Deposits, prepayments and other receivables	按金、預付款項及其他應收款		76,933,371	98,270,362
Amount due from immediate holding company	應收直接控股公司款項	24	40,522,391,810	40,370,326,175
Amounts due from fellow subsidiaries	應收同系附屬公司款項	24	26,211,496,176	33,524,986,987
Cash and deposits	現金和存款	16	3,790,705,796	4,195,388,682
Bank balances held on behalf of customers	代客戶持有的銀行餘額	16	2,841,531,763	3,056,637,129
			<u>90,277,323,203</u>	<u>97,530,816,546</u>

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**

華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION - continued**

AT 30 JUNE 2023

綜合財務狀況表 - 續

於 2023 年 6 月 30 日

		<u>NOTES</u> 附註	<u>30.6.2023</u> HK\$ 港元 (Unaudited) (未經審核)	<u>31.12.2022</u> HK\$ 港元 (Audited) (經審核)
<b>Current liabilities</b>	<b>流動負債</b>			
Financial liabilities at fair value through profit or loss	按公平值經損益入賬的金融負債	12	29,178,805,579	36,281,963,765
Financial assets sold under repurchase agreements	賣出回購金融資產款	21	78,853,216	40,165,394
Accounts payable	應付賬款	17	4,064,081,558	4,179,309,484
Amount due to a fellow subsidiary	應付一家同系附屬公司款項	24	503,936	501,562
Amount due to ultimate holding company	應付最終控股公司款項	24	9,401,640	9,357,360
Debt securities issued	已發行債務證券	18	10,745,490,695	8,489,843,192
Loan payables	應付貸款	25	1,300,224,840	593,793,291
Lease liabilities	租賃負債		88,707,162	33,087,648
Other payables and accruals	其他應付款及應計費用		3,029,612,158	2,938,064,260
Tax payable	應付稅項		24,326,000	24,326,000
			<u>48,520,006,784</u>	<u>52,590,411,956</u>
<b>Net current assets</b>	<b>流動資產淨值</b>		<u>41,757,316,419</u>	<u>44,940,404,590</u>
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Subordinated loans from immediate holding company	來自直接控股公司的後償貸款	24	8,618,170,000	8,577,580,000
Debt securities issued	已發行債務證券	18	22,174,699,375	25,319,047,320
Lease liabilities	租賃負債		180,939,616	96,273,100
Deferred tax liabilities	遞延稅項負債		9,800,000	13,300,000
Other payables and accruals	其他應付款及應計費用		586,368,976	487,972,167
			<u>31,569,977,967</u>	<u>34,494,172,587</u>
<b>Net assets</b>	<b>資產淨值</b>		<u><u>11,633,431,222</u></u>	<u><u>11,836,132,449</u></u>

HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED

華泰金融控股(香港)有限公司

CONSOLIDATED STATEMENT OF FINANCIAL POSITION - continued

AT 30 JUNE 2023

綜合財務狀況表 - 續

於 2023 年 6 月 30 日

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		<u>NOTE</u>	<u>30.6.2023</u>	<u>31.12.2022</u>
		附註	HK\$ 港元	HK\$ 港元
			(Unaudited)	(Audited)
			(未經審核)	(經審核)
<b>Capital and reserves</b>	<b>資本和儲備</b>			
Share capital	股本	19	8,800,000,000	8,800,000,000
Reserves	儲備		2,833,431,222	3,036,132,449
			<hr/>	<hr/>
<b>Equity attributable to owners of the Company</b>	<b>本公司股本持有人應佔股權</b>		11,633,431,222	11,836,132,449

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**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**

華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE SIX MONTHS ENDED 30 JUNE 2023**

綜合權益變動表

截至 2023 年 6 月 30 日止 6 個月

		Issued capital	Share based payment reserve	Properties revaluation reserve	Exchange reserve	Fair value reserve	Hedging reserve	Retained profits	Total equity
		已發行股本 HK\$ 港元	以股份為基礎 的支付儲備 HK\$ 港元	物業重估儲備 HK\$ 港元	匯兌儲備 HK\$ 港元	公平值儲備 HK\$ 港元	對沖儲備 HK\$ 港元	保留溢利 HK\$ 港元	權益總額 HK\$ 港元
As at 1 January 2023	於 2023 年 1 月 1 日	8,800,000,000	19,372,287	8,382,900	27,883,879	(176,881)	48,172,872	2,932,497,392	11,836,132,449
<b>Changes in equity the period:</b>	<b>期間權益變動:</b>								
Equity-settled share-based transaction	以股份為基礎作支付之交易	-	4,007,693	-	-	-	-	-	4,007,693
Loss for the period	本期間虧損	-	-	-	-	-	-	(269,682,154)	(269,682,154)
Other comprehensive income	其他全面收入	-	-	-	18,534,856	1,019,420	43,418,958	-	62,973,234
		-	4,007,693	-	18,534,856	1,019,420	43,418,958	(269,682,154)	(202,701,227)
As at 30 June 2023	於 2023 年 6 月 30 日	8,800,000,000	23,379,980	8,382,900	46,418,735	842,539	91,591,830	2,662,815,238	11,633,431,222
		Issued capital	Share based payment reserve	Properties revaluation reserve	Exchange reserve	Fair value reserve	Hedging reserve	Retained profits	Total equity
		已發行股本 HK\$ 港元	以股份為基礎 的支付儲備 HK\$ 港元	物業重估儲備 HK\$ 港元	匯兌儲備 HK\$ 港元	公平值儲備 HK\$ 港元	對沖儲備 HK\$ 港元	保留溢利 HK\$ 港元	權益總額 HK\$ 港元
As at 1 January 2022	於 2022 年 1 月 1 日	8,800,000,000	8,694,110	11,337,900	25,434,461	-	-	2,572,705,492	11,418,171,963
<b>Changes in equity the period:</b>	<b>期間權益變動:</b>								
Equity-settled share-based transaction	以股份為基礎作支付之交易	-	5,671,683	-	-	-	-	-	5,671,683
Profit for the period	本期間溢利	-	-	-	-	-	-	433,916,673	433,916,673
Other comprehensive income	其他全面收入	-	-	-	25,103,151	-	-	-	25,103,151
		-	5,671,683	-	25,103,151	-	-	433,916,673	464,691,507
As at 30 June 2022	於 2022 年 6 月 30 日	8,800,000,000	14,365,793	11,337,900	50,537,612	-	-	3,006,622,165	11,882,863,470

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**  
 華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE SIX MONTHS ENDED 30 JUNE 2023**  
 綜合現金流量表  
 截至 2023 年 6 月 30 日止 6 個月

		Six months ended 六個月期間截至	
		<u>30.6.2023</u> HK\$ 港元 (Unaudited) (未經審核)	<u>30.6.2022</u> HK\$ 港元 (Unaudited) (未經審核)
		<u>NOTES</u> 附註	
<b>Operating activities</b>	<b>經營活動</b>		
(Loss)/profit before taxation	稅前(虧損)/溢利	(274,043,535)	435,311,509
Adjustments for:	調整項目:		
Interest income	利息收入	(1,053,062,019)	(360,519,490)
Depreciation	折舊	69,182,712	62,623,455
Amortisation	攤銷	4,878,701	537,312
Finance costs	融資成本	925,823,883	481,000,668
Share-based payment expenses	以股份為基礎的支付	4,007,693	5,759,350
Provision for impairment loss	減值虧損計提	10,802,425	5,300,331
Fair value changes in investment in joint venture	合營企業投資的公平值 變動	240,172,411	329,671
		<u>(72,237,729)</u>	<u>630,342,806</u>
(Increase)/decrease in accounts receivable	應收賬款(增加)/減少	(943,655,701)	463,029,751
Decrease in deposits, prepayments and other receivables	按金、預付款項及 其他應收款減少	9,956,872	20,438,031
Decrease in financial assets at fair value through profit or loss	按公平值經損益入賬的 金融資產減少	477,561,295	6,201,719,192
Increase in financial assets at fair value through other comprehensive income	按公平值經其他全面收益 入賬的金融資產 增加	(66,309,554)	-
(Increase)/decrease in other assets	其他資產(增加)/減少	(47,367,739)	1,515,080
Net movement in amount due from/to ultimate holding company	應收/應付最終控股公司 款項變動淨額	548,216	60,308
Net movement in amount due from/to immediate holding company	應收/應付直接控股公司 款項變動淨額	750,112,870	(24,549,429,996)

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**  
 華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF CASH FLOWS - continued**  
**FOR THE SIX MONTHS ENDED 30 JUNE 2023**  
 綜合現金流量表 - 續  
 截至 2023 年 6 月 30 日止 6 個月

	NOTES 附註	Six months ended 六個月期間截至	
		30.6.2023 HK\$ 港元 (Unaudited) (未經審核)	30.6.2022 HK\$ 港元 (Unaudited) (未經審核)
Net movement in amounts due from fellow subsidiaries	應收同系附屬公司款項變動淨額	7,313,490,811	(8,263,466,172)
Net movement in amounts due to fellow subsidiaries	應付同系附屬公司款項變動淨額	(501,562)	-
Decrease in bank balances held on behalf of customers	代客戶持有的銀行餘額減少	215,105,366	721,071,399
Decrease in accounts payable	應付賬款減少	(138,349,720)	(393,704,022)
Increase in other payables and accruals	其他應付款及應計費用增加	189,944,707	547,696,725
(Decrease)/increase in financial liabilities at fair value through profit or loss	按公平值經損益入賬的金融負債(減少)/增加	(7,103,158,186)	7,501,317,140
Increase in financial assets held under resale agreements	買入返售金融資產款增加	(50,346,137)	-
Increase in financial assets sold under repurchase agreements	賣出回購金融資產款增加	38,687,822	-
Cash generated from/(used in) operations	經營活動產生/(所用)現金	573,481,631	(17,119,409,758)
Interest received	已收利息	140,927,168	78,582,032
<b>Net cash generated from/(used in) operating activities</b>	<b>經營活動產生/(所用)的現金淨額</b>	<b>714,408,799</b>	<b>(17,040,827,726)</b>
<b>Investing activities</b>	<b>投資活動</b>		
Purchases of fixed assets	購入固定資產	(30,323,624)	(17,992,461)
Purchases of other intangible assets	購入其他無形資產	(25,813,383)	(3,176,567)
<b>Net cash used in investing activities</b>	<b>投資活動所用的現金淨額</b>	<b>(56,137,007)</b>	<b>(21,169,028)</b>

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**  
 華泰金融控股(香港)有限公司

**CONSOLIDATED STATEMENT OF CASH FLOWS - continued**  
**FOR THE SIX MONTHS ENDED 30 JUNE 2023**

綜合現金流量表 - 續

截至 2023 年 6 月 30 日止 6 個月

		<u>NOTES</u>	Six months ended 六個月期間截至	
		附註	<u>30.6.2023</u>	<u>30.6.2022</u>
			HK\$ 港元	HK\$ 港元
			(未經審核)	(未經審核)
<b>Financing activities</b>	<b>融資活動</b>			
Net increase in bank loans	銀行貸款增加		707,077,000	246,501,975
Net (decrease)/increase in debt securities issued	發行債務證券(減少)/增加		(888,700,442)	13,112,772,357
Subordinated loans from immediate holding company	來自直接控股公司的後償貸款		-	4,692,723,000
Capital element of lease payments	租賃負債本金部份		(44,344,113)	(39,543,732)
Finance costs paid	已付融資成本		(896,111,979)	(208,602,892)
<b>Net cash (used in)/ generated from financing activities</b>	<b>融資活動(所用)/產生的現金淨額</b>		<u>(1,122,079,534)</u>	<u>17,803,850,708</u>
<b>(Decrease)/increase in cash and cash equivalents</b>	<b>現金和現金等價物(減少)/增加</b>		(463,807,742)	741,853,954
<b>Cash and cash equivalents at 1 January</b>	<b>於 1 月 1 日的現金和現金等價物</b>		4,195,388,682	4,711,592,483
<b>Effect in foreign exchange rate changes</b>	<b>外幣匯率變動的影響</b>		59,124,856	208,732,219
<b>Cash and cash equivalents at 30 June</b>	<b>於 6 月 30 日的現金和現金等價物</b>		<u>3,790,705,796</u>	<u>5,662,178,656</u>



NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30 JUNE 2023

綜合中期財務報表附註

截至 2023 年 6 月 30 日止 6 個月

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1. GENERAL INFORMATION

Huatai Financial Holdings (Hong Kong) Limited (the "Company") is a public company and was incorporated in Hong Kong on 23 November 2006 with limited liability. The registered office address of the Company is located at 62/F, The Center, 99 Queen's Road Central, Hong Kong.

The principal activities of the Company are investment holding, dealing in securities and futures contracts, provision of margin financing, advising on securities, corporate finance and asset management services.

The Company is a licensed corporation under Securities and Futures Ordinance ("SFO") which is licensed to perform the following regulated activities: dealing in securities (Type 1), dealing in futures contracts (Type 2), advising on securities (Type 4), advising on corporate finance (Type 6) and asset management (Type 9). On 29 April 2021, the Company was granted an insurance broker company license from Insurance Authority to carry on regulated activities in general and long-term business (including linked long-term business with a validity period of 3 years).

On 10 July 2023, the Company obtained Type 7 license from Securities and Futures Commission for providing automated trading Services.

On 6 June 2023, the Company became an issuer of non-collateralized structured products listed on the The Stock Exchange of Hong Kong Limited ("SEHK").

1. 一般資料

華泰金融控股(香港)有限公司(「本公司」)是一家於 2006 年 11 月 23 日在香港註冊成立的公眾公司。本公司的註冊辦事處地址為香港中環皇后大道中 99 號中環中心 62 樓。

本公司的主營業務為投資控股、買賣證券及期貨合約、提供保證金融資、就證券提供諮詢、企業融資及資產管理服務。

本公司是香港《證券及期貨條例》下的持牌法團，獲發以下牌照進行以下受規管活動：證券交易(第 1 類)、期貨合約交易(第 2 類)、就證券提供意見(第 4 類)、就機構融資提供意見(第 6 類)及提供資產管理(第 9 類)。於 2021 年 4 月 29 日，本公司獲得由保險業監管局頒發的保險經紀公司牌照，可從事一般及長期業務的受監管活動(包括投資相連長期業務，有效期為三年)。

於 2023 年 7 月 10 日，本公司獲得由證券及期貨事務監察委員會頒發的第 7 類牌照，可從事自動化交易服務。

於 2023 年 6 月 6 日，本公司成為於香港聯合交易所有限公司(「香港聯交所」)上市的無抵押結構性產品發行主體。

1. GENERAL INFORMATION - continued

In addition, the Company is an Exchange Participant and a SPAC Exchange Participant of SEHK, a Direct Clearing Participant of the Hong Kong Securities Clearing Company Limited ("HKSCC"), a Clearing Participant of the HKFE Clearing Corporation Limited ("HKCC"), a Futures Commission Merchant of the Hong Kong Futures Exchanges Limited ("HKFE"), a market maker on the International Order Book under London Stock Exchange, a non-trading member of Turquoise Global Holdings Limited and a member participant of Macau Exchange.

On 13 September 2022, the Company obtained the Option Trading Exchange Participantship from SEHK and was admitted as a Direct Clearing Participant of the SEHK Options Clearing House Limited ("SEOCH"). Subsequently on 14 February 2023, the Company obtained the Options Market Maker Permit from SEHK.

The Company is a wholly-owned subsidiary of Huatai International Financial Holdings Company Limited, a company incorporated in the Hong Kong. In the opinion of the directors, the Company's ultimate holding company is Huatai Securities Co., Ltd., a company incorporated in the People's Republic of China and is listed on Shanghai Stock Exchange (Stock code: 601688) and Hong Kong Stock Exchange (Stock code: 6886) and the global depository receipts ("GDRs") of which are listed on the London Stock Exchange (Symbol: HTSC).

The consolidated financial statements are presented in Hong Kong dollars ("HK\$") which is the same as the functional currency of the Company, unless otherwise stated.

In the event of any inconsistency between the English and Chinese version of these financial statements, the English version shall prevail.

1. 一般資料 - 續

此外，本公司為香港聯交所的交易所參與者和 SPAC 交易所參與者、香港中央結算有限公司（「香港結算公司」）的直接結算參與者、香港期貨結算有限公司（「期貨結算公司」）的結算參與者、香港期貨交易所有限公司（「期交所」）的期貨交易商、倫敦證券交易所 International Order Book 列冊的造市商、Turquoise Global Holdings Limited 的非交易成員及澳門證券交易所的參與者。

於 2022 年 9 月 13 日，本公司獲得香港聯交所的期權交易所參與者資格，並獲接納為香港聯交所期權結算所有限公司（「聯交所期權結算所」）的直接結算參與者。隨後於 2023 年 2 月 14 日，本公司從香港聯交所獲得期權莊家執照。

本公司是華泰國際金融控股有限公司的全資附屬公司。華泰國際金融控股有限公司是一家於香港成立的有限公司。本公司董事認為，本公司的最終控股公司為華泰證券股份有限公司。華泰證券股份有限公司是一家於中華人民共和國註冊成立的有限公司，並在上海證券交易所和香港證券交易所上市，股票代碼分別為 601688（「上交所」）和 6886（「港交所」）；另公司的全球存托憑證在倫敦證券交易所上市（代碼：HTSC）。

除另有指明者外，綜合財務報表以港元（「港元」，本公司功能貨幣）呈列。

如中、英文本有歧義，概以英文本為準。

2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of consolidated financial statements

The condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 ("HKAS 34") "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Significant accounting policies

The condensed consolidated financial statements have been prepared on the historical cost basis except for certain properties and financial instruments, which are measured at revalued amounts or fair values, as appropriate.

Other than additional accounting policies resulting from application of amendments to Hong Kong Financial Reporting Standards ("HKFRSs"), and application of certain accounting policies which became relevant to the Group, the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2023 are the same as those presented in the Group's annual financial statements for the year ended 31 December 2022.

2. 綜合財務報表的編製基準及主要會計政策

綜合財務報表的編製基準

簡明綜合財務報表根據香港會計師公會頒佈的《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。

重大會計政策

本簡明綜合財務報表乃按歷史成本基準編製，惟以重估值或公允價值計量的若干物業及金融工具（倘適用）除外。

除採納《香港財務報告準則》（「《香港財務報告準則》」）之修訂本而產生之額外會計政策，及採納若干對本集團而言屬相關的會計政策外，截至 2023 年 6 月 30 日止六個月之簡明綜合財務報表內所採用的會計政策及計算方式與編製本集團截至 2022 年 12 月 31 日止年度之年度財務報表內所採用者一致。

2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICIES - continued

New and amendments to HKFRSs that are mandatorily effective for the current period

In the current interim period, the Group has applied the following new HKFRSs and amendments to HKFRSs issued by the HKICPA, for the first time, which are mandatorily effective for the Group's annual period beginning on or after 1 January 2023 for the preparation of the Group's condensed consolidated financial statements:

HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17)	Insurance Contracts
Amendments to HKAS 1	Classifications of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretations 5 (2020)
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising From a Single Transaction

The application of the new and amendments to HKFRSs in the current interim period has had no material impact on the Group's consolidated financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

2. 綜合財務報表的編製基準及主要會計政策- 續

期間強制生效的新訂香港財務報告準則及其修訂本

本集團已首次採用以下由香港會計師公會頒佈由 2023 年 1 月 1 日或其後的期間強制生效的新訂香港財務報告準則及其修訂本，以編製本集團簡明綜合財務報表：

香港財務報告準則第 17 號 (包括 2020 年 10 月和 2022 年 2 月香港財務報告準則第 17 號修訂本)	保險合同
香港會計準則第 1 號 (修訂本)	將負債分類為流動或非流動及香港詮釋第 5 號相關修訂本(2020 年)
香港會計準則第 1 號及香港財務報告準則常務說明第 2 號 (修訂本)	會計政策披露
香港會計準則第 8 號 (修訂本)	會計估計定義
香港會計準則第 12 號 (修訂本)	來自單一交易的資產及負債相關遞延稅項

於期間應用新訂香港財務報告準則及其修訂本並無對本集團本中期或過往年度的財務狀況及表現及／或綜合財務報表所載的披露資料造成任何重大影響。

3. REVENUE

An analysis of revenue is as follows:

3. 收入

收入的分析如下:

		The Group 本集團	
		Six months ended 六個月期間截至	
		30.6.2023	30.6.2022
		HK\$	HK\$
		港元	港元
Revenue from contracts with customers within the scope of HKFRS 15:	根據香港財務報告準則第 15 號所產生收入:		
Brokerage and commission income	經紀及佣金收入	68,633,312	66,129,248
Handling fee income	手續費收入	20,340,790	25,617,867
Placing and underwriting commission	配售及承銷佣金收入	108,094,639	40,124,721
Financial management and advisory fee income	財務管理及諮詢費收入	36,926,920	42,088,762
		<u>233,995,661</u>	<u>173,960,598</u>
Income within the scope of HKFRS 9:	根據香港財務報告準則第 9 號下收入:		
Interest income from:	來自以下來源的利息收入:		
- margin clients calculated using the effective interest method	- 使用實際利率法計算之保證金客戶	100,607,812	53,298,084
- cash clients and IPO financing	- 現金客戶及首次公開發售融資	1,089,451	213,134
- debt securities and financial assets	- 債務證券及其他金融資產	2,923,097	3,685,131
- financial assets held under resale agreement	- 買入返售金融資產款	2,316,856	-
Net gain on financial instruments at fair value	按公平值計量金融工具收益淨額	37,365,425	610,684,529
Dividend income from trading equities	來自交易用途的股權股息收入	36,200,749	52,296,778
		<u>180,503,390</u>	<u>720,177,656</u>
		<u>414,499,051</u>	<u>894,138,254</u>

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**  
**華泰金融控股(香港)有限公司**

**4. OTHER INCOME**

**4. 其他收入**

		The Group 本集團	
		Six months ended 六個月期間截至	
		30.6.2023	30.6.2022
		HK\$	HK\$
		港元	港元
Interest income from:	利息收入:		
Financial assets measured at amortised cost	按攤銷成本計量的 金融資產		
- Authorized financial institutions	- 認可金融機構	30,849,335	9,788,404
- Others	- 其他	6,063,714	11,597,279
		<u>36,913,049</u>	<u>21,385,683</u>
Foreign exchange gain	匯兌收益	123,111,348	428,864,881
Net management fee income from fellow subsidiaries	來自同系附屬公司 的管理費淨收入	377,129,397	397,923,477
Interest income from immediate holding company	來自直接控股公司的 利息收入	909,211,754	281,937,458
Sundry income	雜項收入	5,948,392	2,026,922
		<u>1,452,313,940</u>	<u>1,132,138,421</u>

**5. STAFF COSTS**

**5. 員工成本**

		The Group 本集團	
		Six months ended 六個月期間截至	
		30.6.2023	30.6.2022
		HK\$	HK\$
		港元	港元
Salaries, bonus and allowances	薪金、獎金和津貼	815,387,445	770,690,732
Contribution to retirement schemes	退休計劃供款	4,291,882	3,633,758
Share-based payment expenses	以股份為基礎的支付	4,007,693	5,759,350
		<u>823,687,020</u>	<u>780,083,840</u>

**HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED**

華泰金融控股(香港)有限公司

6. FINANCE COSTS

6. 融資成本

		The Group 本集團	
		Six months ended 六個月期間截至	
		30.6.2023	30.6.2022
		HK\$	HK\$
		港元	港元
Interest for inter-company loans and balances	公司間貸款和結餘的利息	360,392,809	194,100,721
Interest expense on debt securities issued	已發行債務證券的利息	523,237,463	281,937,458
Interest paid to banks	支付銀行利息	15,354,822	1,533,478
Interest on lease liabilities	租賃負債利息	3,716,995	1,820,038
Interest paid to clients	支付客戶利息	493,305	328,586
Others	其他	22,628,489	1,280,387
		<u>925,823,883</u>	<u>481,000,668</u>

7. (LOSS)/PROFIT BEFORE TAXATION

7. 稅前(虧損)/溢利

(Loss)/profit before taxation is arrived at after charging:

稅前(虧損)/溢利已扣除下列各項:

		The Group 本集團	
		Six months ended 六個月期間截至	
		30.6.2023	30.6.2022
		HK\$	HK\$
		港元	港元
Depreciation	折舊		
- Owned property, plant and equipment	- 物業、廠房和設備	25,458,400	24,489,855
- Right-of-use assets	- 使用權資產	43,724,312	38,133,600
Amortisation charge of intangible assets	無形資產攤銷	4,878,701	537,312
		<u>74,061,413</u>	<u>63,160,767</u>
Auditors' remuneration	核數師酬金		
- Charge for the period	- 本期間列支	-	400,000
Net provision of expected credit losses model on	預期信用虧損計提淨額		
- Accounts receivable from margin clients	- 保證金客戶應收賬款	7,707,943	(2,633,587)
- Financial assets at fair value through other comprehensive income	- 按公平值經其他全面收益入賬的金融資產	108,401	-
- Other accounts receivable	- 其他應收賬款	2,986,081	7,933,918
		<u>10,802,425</u>	<u>5,300,331</u>

8. INCOME TAX (CREDIT)/EXPENSE

Taxation (credited)/charged to profit or loss represents:

Current tax – income tax
Provision for the period - Hong Kong
Deferred tax
Origination and reversal of temporary differences
Total tax (credit)/expense

The provision for Hong Kong Profits Tax for 2023 is calculated at 16.5% (2022: 16.5%) of the estimated assessable profits for the period.

Taxation for overseas subsidiaries is charged at the appropriate current rates of taxation ruling in the relevant countries.

8. 稅項(抵免)/支出

(計入)/扣除損益所示的稅項為:

	The Group 本集團	
	Six months ended 六個月期間截至	
	30.6.2023	30.6.2022
	HK\$	HK\$
	港元	港元
本期稅項 - 所得稅		
本期間撥備 - 香港	-	-
遞延稅項		
暫時差異的產生和轉回	(4,361,381)	1,394,836
稅項(抵免)/支出合計	(4,361,381)	1,394,836

2023年香港所得稅已按本期間內估計應評稅溢利以稅率 16.5% (2022: 16.5%) 計算。

海外附屬公司按相關國家適用的即期稅率繳納稅項。



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9. FIXED ASSETS

The Group

		Land and buildings held by own use carried at fair value 以公平值 入賬的持作自用 土地和建築物 HK\$ 港元	Motor car 汽車 HK\$ 港元	Furniture, fixtures and equipment 傢具、固定 裝置及設備 HK\$ 港元	Right-of-use assets 使用權資產 HK\$ 港元	Total 總額 HK\$ 港元
<b>Cost or valuation:</b>	<b>成本或估值:</b>					
At 1 January 2022	於 2022 年 1 月 1 日	16,180,000	1,389,000	213,292,017	293,188,333	524,049,350
Additions	增置	-	819,898	27,489,425	54,239,284	82,548,607
Disposals	棄置	-	-	(244,045)	-	(244,045)
Deficit on revaluation	重估虧損	(2,955,000)	-	-	-	(2,955,000)
At 31 December 2022	於 2022 年 12 月 31 日	13,225,000	2,208,898	240,537,397	347,427,617	603,398,912
Representing:	代表:					
Cost	成本	4,743,100	2,208,898	240,537,397	347,427,617	594,917,012
Valuation - 2022	估值 - 2022 年	8,481,900	-	-	-	8,481,900
At 1 January 2023	於 2023 年 1 月 1 日	13,225,000	2,208,898	240,537,397	347,427,617	603,398,912
Additions	增置	-	-	30,323,624	184,630,143	214,953,767
Disposals	棄置	-	-	(703,318)	-	(703,318)
Disposal of interest in a subsidiary	出售於附屬公司之權益	-	-	(385,065)	-	(385,065)
Write off	撇銷	-	-	-	(175,864,759)	(175,864,759)
At 30 June 2023	於 2023 年 6 月 30 日	13,225,000	2,208,898	269,772,638	356,193,001	641,399,537
Representing:	代表:					
Cost	成本	4,743,100	2,208,898	269,772,638	356,193,001	632,917,637
Valuation - 2023	估值 - 2023 年	8,481,900	-	-	-	8,481,900
<b>Accumulated Depreciation:</b>	<b>累計折舊:</b>					
At 1 January 2022	於 2022 年 1 月 1 日	-	1,389,000	106,439,327	153,119,438	260,947,765
Charge for the year	本年度折舊	-	45,550	49,089,067	76,267,201	125,401,818
Disposals	棄置	-	-	(244,045)	-	(244,045)
At 31 December 2022	於 2022 年 12 月 31 日	-	1,434,550	155,284,349	229,386,639	386,105,538
At 1 January 2023	於 2023 年 1 月 1 日	-	1,434,550	155,284,349	229,386,639	386,105,538
Charge for the period	本期間折舊	-	136,650	25,321,751	43,724,312	69,182,713
Disposals	棄置	-	-	(703,318)	-	(703,318)
Disposal of interest in a subsidiary	出售於附屬公司之權益	-	-	(182,754)	-	(182,754)
Write off	撇銷	-	-	-	(175,864,759)	(175,864,759)
At 30 June 2023	於 2023 年 6 月 30 日	-	1,571,200	179,720,028	97,246,192	278,537,420
<b>Net book value:</b>	<b>賬面淨值:</b>					
At 30 June 2023	於 2023 年 6 月 30 日	13,225,000	637,698	90,052,610	258,946,809	362,862,117
At 31 December 2022	於 2022 年 12 月 31 日	13,225,000	774,348	85,253,048	118,040,978	217,293,374

9. 固定資產

本集團

## HUATAI FINANCIAL HOLDINGS (HONG KONG) LIMITED

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### 10. INTEREST IN SUBSIDIARIES

The following list contains the particulars of principal subsidiaries of the Group as of 30 June 2023 and 31 December 2022. The class of shares held is ordinary unless otherwise stated.

Name of company 公司名稱	Place of incorporation 註冊成立經營地	Principal activities 主要業務	Registered and paid up capital 已發行及繳足股本詳情		Percentage of shares held by the Group 由本集團持有的 所有權益比率	
			30.6.2023	31.12.2022	30.6.2023	31.12.2022
<b>Held directly by the Company</b> 由本公司直接持有						
Huatai International Finance Limited 華泰國際財務有限公司	British Virgin Islands 英屬維爾京島	Notes issuer 票據發行主體	US\$1.00 1.00 美元	US\$1.00 1.00 美元	100%	100%
Pioneer Reward Limited	British Virgin Islands 英屬維爾京島	Bonds issuer 債券發行人	US\$1.00 1.00 美元	US\$1.00 1.00 美元	100%	100%
Huatai International Financial Products Limited	British Virgin Islands 英屬維爾京島	Structured products issuer 結構性產品發行 主體	US\$1.00 1.00 美元	US\$1.00 1.00 美元	100%	100%

The table above lists out the subsidiaries of the Group which, in the opinion of the directors of the Company, principally affected the results or assets of the Group. At the end of the reporting period, the Company has other subsidiaries that are not material to the Group. To give details of other subsidiaries would, in the opinion of the directors of the Company, result in particulars of excessive length.

### 10. 於附屬公司的權益

下表載列於 2023 年 6 月 30 日及 2022 年 12 月 31 日本集團的主要附屬公司詳情。除非另有說明，本集團持有股份的類別為普通股。

上表列出本公司董事認為主要影響本集團業績或資產之本集團附屬公司。於報告期末，本公司有其他對本集團業績並不重大的附屬公司。本公司董事認為，倘列出其他附屬公司之詳情，將令篇幅過於冗長。

10. INTEREST IN SUBSIDIARIES - continued

**Transfer of a direct subsidiary**

During the year ended 31 December 2022, the Company was the direct holding company of Huatai International Private Equity Investment Management Limited (previously known as Huatai HK Investment (Cayman) Limited) ("the Transferee").

On 27 March 2023 ("the date of transfer"), the Company transferred all its shares of the Transferee to Huatai International Financial Holdings Company Limited, the immediate holding company of the Company, at a consideration of HK\$84,996,682.

On the dates of transfer, all net assets of the transferee are eliminated from the consolidated statement of financial position. The excess of net assets over the cost of investments are credited to the consolidated profit or loss of the Group.

In addition, the following investment funds are consolidated into consolidated financial statements of the Group. These consolidated investment funds are not body corporates and therefore do not have any registered or paid-up register capital. All the below-mentioned interest in consolidated investment funds are held indirectly by the Company.

10. 於附屬公司的權益 - 續

**轉讓直接附屬公司**

截至 2022 年 12 月 31 日止年度，本公司為 Huatai International Private Equity Investment Management Limited (previously known as Huatai HK Investment (Cayman) Limited) (「受讓方」) 的直接控股公司。

於 2023 年 3 月 27 日，(「轉讓日」)，本公司將其持有的受讓方的全部股份轉讓給本公司的直接控股公司華泰國際金融控股有限公司，轉讓價為 84,996,682 港元。

於各轉讓日，受讓方的全部淨資產自綜合財務狀況表中抵銷。淨資產超過投資成本的部分計入本集團綜合損益。

此外，以下投資基金併入本集團的綜合財務報表。這些綜合投資基金並非實體企業，因此並無任何繳足註冊資本。下文提及的所有綜合投資基金權益均由本公司間接持有。

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10. INTEREST IN SUBSIDIARIES - continued

10. 於附屬公司的權益 - 續

Name of fund 基金名稱	Place of incorporation 註冊成立經營地	Principal activities 主要業務	Net asset value 淨資產		Percentage of interest held by the Group 由本集團持有的所有權權益比率	
			30.06.2023	31.12.2022	30.6.2023	31.12.2022
Huatai International Greater Bay Area Investment Fund II, L.P.	Cayman Islands 開曼群島	Investment holding 投資控股	US\$42,431,369 42,431,369 美元	US\$38,125,211 38,125,211 美元	100%	100%
Huatai Special Opportunities Fund I, L.P.	Cayman Islands 開曼群島	Investment holding 投資控股	US\$197,506,481 197,506,481 美元	US\$205,738,902 205,738,902 美元	99.65%	99.65%
Huatai Value Investment Fund L.P.	Cayman Islands 開曼群島	Investment holding 投資控股	US\$92,953,571 92,953,571 美元	US\$124,436,387 124,436,387 美元	99.65%	99.65%

11. INTERESTS IN JOINT VENTURE

11. 於合營企業之權益

The following list contains the particulars of joint venture as of 30 June 2023 and 31 December 2022.

以下列載只包括截至 2023 年 6 月 30 日和 2022 年 12 月 31 日本集團的主要合營企業。

Name of company 公司名稱	Place of incorporation 註冊成立經營地	Percentage of interest held by the Group 由本集團持有的所有權權益比率		Principal activities 主要業務
		3.6.2023	31.12.2022	
Huatai International Greater Bay Area Investment Fund, L.P.	Cayman Islands 開曼群島	40%	40%	Investment holding 投資控股

Joint venture of the Group is accounted for at fair value. The directors considered that the Group's interest in joint venture shall be measured at fair value through profit or loss instead of applying equity method as the principal activity of its subsidiary holding these investments is investment holding, and therefore qualified as "venture capital organisation".

本集團合營企業按公平值經損益入賬。董事認為，本集團於合營企業的權益應按公平值經損益入賬而不是按權益法入賬因為持有該等投資的附屬公司的主要活動為投資控股，故該等基金應按公平值經損益入賬，而非採用權益法。

There is no unfilled capital commitment on the joint venture as at 30 June 2023 and 31 December 2022 respectively and the fair values represent the maximum exposure on respective reporting dates.

於 2023 年 6 月 30 日及 2022 年 12 月 31 日，該合營企業並無未履行資本承諾，且公平值代表各報告日期的最大風險敞口。

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**12. FINANCIAL ASSETS/(LIABILITIES) AT FAIR VALUE THROUGH PROFIT OR LOSS**

**12. 按公平值經損益入賬的金融資產/(負債)**

		The Group 本集團	
		30.6.2023	31.12.2022
		HK\$	HK\$
		港元	港元
<b>Financial assets at fair value through profit or loss</b>	<b>按公平值經損益入賬的金融資產</b>		
Debt instruments	債務證券		
- Listed	- 上市	446,754,692	152,109,433
- Unlisted	- 非上市	2,245,156,673	2,314,968,611
		<u>2,691,911,365</u>	<u>2,467,078,044</u>
Equity securities	權益證券		
- Listed	- 上市	7,040,502,467	7,566,706,276
- Unlisted	- 非上市	1,037,382,585	1,020,062,897
		<u>8,077,885,052</u>	<u>8,586,769,173</u>
Funds	基金		
- Listed	- 上市	2,574,560	2,636,063
Convertible bonds	可轉換債券	101,214,737	119,745,586
Derivative assets (Note 13)	衍生工具資產 (附註 13)	272,011,207	403,510,392
		<u>11,145,596,921</u>	<u>11,579,739,258</u>
<b>Financial liabilities at fair value through profit or loss</b>	<b>按公平值經損益入賬的金融負債</b>		
Debt instruments	債務證券		
- Listed	- 上市	(2,220,729,776)	(2,235,433,007)
Structured notes	結構性票據	(25,444,226,000)	(32,691,558,766)
Non-controlling interests	非控股權益	(8,596,285)	(9,233,762)
Derivative liabilities (Note 13)	衍生工具負債 (附註 13)	(1,505,253,518)	(1,345,738,230)
		<u>(29,178,805,579)</u>	<u>(36,281,963,765)</u>

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**13. DERIVATIVE FINANCIAL INSTRUMENTS 13. 衍生金融工具**

The following is a summary of each significant type of derivatives, without taking into account the effects of bilateral netting arrangements.

下列為各項未經雙邊淨額結算安排的重大衍生工具。

		The Group 本集團			
		30.6.2023		31.12.2022	
		Assets 資產 HK\$ 港元 (Note 12) (附註 12)	Liabilities 負債 HK\$ 港元 (Note 12) (附註 12)	Assets 資產 HK\$ 港元 (Note 12) (附註 12)	Liabilities 負債 HK\$ 港元 (Note 12) (附註 12)
Warrants	認股證	236,525	(430,965)	-	-
Total return swaps	收益互換	247,358,140	(1,277,073,368)	292,055,551	(1,336,157,301)
Interest rate swaps	利率掉期	-	(112,105,578)	57,204,271	(7,823,837)
Futures and options contracts	期貨及期權合約	24,416,542	(107,988,756)	54,250,570	(1,757,092)
Forwards	遠期合約	-	(7,654,851)	-	-
		<u>272,011,207</u>	<u>(1,505,253,518)</u>	<u>403,510,392</u>	<u>(1,345,738,230)</u>

**14. ACCOUNTS RECEIVABLE**

**14. 應收賬款**

		The Group 本集團	
		30.6.2023	31.12.2022
		HK\$ 港元	HK\$ 港元
Accounts receivable from	應收賬款		
- Margin clients	- 保證金客戶	3,583,576,382	2,606,207,897
- Cash and other clients	- 現金及其他客戶	130,838,613	642,065,685
- Brokers and dealers	- 經紀商和交易商	1,210,856,107	892,148,413
- Clearing houses	- 結算所	538,414,300	497,414,634
Fees and other receivables	費用及其他應收賬款	223,888,048	106,147,208
Less: provision for expected credit losses:	減: 預期信用虧損		
- Accounts receivable from margin clients	- 保證金客戶應收賬款	(52,753,611)	(45,047,740)
- Others	- 其他	(48,662,364)	(45,631,898)
		<u>5,586,157,475</u>	<u>4,653,304,199</u>

**15. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME**

**15. 按公平值經其他全面收益入賬的金融資產**

		The Group 本集團	
		30.6.2023	31.12.2022
		HK\$ 港元	HK\$ 港元
<b>Non-current</b>	<b>非流動</b>		
Debt instruments	債務證券	<u>220,936,259</u>	<u>150,684,188</u>
Allowance for credit loss	預期信用損失準備	<u>218,962</u>	<u>110,011</u>

16. CASH AND DEPOSITS

Cash and deposits comprise:

Cash at bank and on hand
Cash and cash equivalents

At the reporting date, the Group maintained client trust monies of HK\$2,841,531,763 (At 31 December 2022: HK\$3,056,637,129) and HK\$Nil (At 31 December 2022: Nil) in segregated bank accounts in accordance with the provision of Hong Kong Securities and Futures (Client Money) Rules ("Client Money Rules") and Section 71 of the Hong Kong Insurance Ordinance respectively. Client monies were not included in the cash and deposits of the Group.

17. ACCOUNTS PAYABLE

Accounts payable to:
- Cash clients
- Margin clients
- Futures clients
- Asset management clients
- Clearing houses
- Brokers

All of the accounts payable are expected to be settled within one year or repayable on demand, and their carrying amounts are their estimated fair values.

16. 現金和存款

現金和存款包括:

	The Group 本集團	
	30.6.2023 HK\$ 港元	31.12.2022 HK\$ 港元
銀行現金	3,790,705,796	4,195,388,682
現金和現金等價物	3,790,705,796	4,195,388,682

於報告日，本集團按照香港《證券及期貨(客戶款項)規則》(以下簡稱「客戶款項規則」)及香港保險業條例第71條存放在獨立銀行賬戶內的客戶信託款項分別為2,841,531,763港元(於2022年12月31日: 3,056,637,129港元)及零(於2022年12月31日: 零)。

17. 應付賬款

	The Group 本集團	
	30.6.2023 HK\$ 港元	31.12.2022 HK\$ 港元
應付賬款		
- 現金客戶	2,255,614,045	1,960,031,590
- 保證金客戶	1,260,373,090	1,443,199,817
- 期貨客戶	2,742,806	4,063,784
- 資產管理客戶	1,563,493	39,555,691
- 結算所	161,305,183	342,747,944
- 經紀商	382,482,941	389,710,658
	4,064,081,558	4,179,309,484

所有應付賬款預期於一年內清還或按求償還，其賬面值為其估計的公平值。

18. DEBT SECURITIES ISSUED

18. 已發行債務證券

		30.6.2023 HK\$	The Group 本集團 31.12.2022 HK\$
<b>Non-current</b>	<b>非流動</b>		
- bonds (note (i))	- 債券(i)	22,174,699,375	25,319,047,320
<b>Current</b>	<b>流動</b>		
- medium term notes (note (ii))	- 中期票據(ii)	10,745,490,695	8,489,843,192
		<u>32,920,190,070</u>	<u>33,808,890,512</u>

Notes:

附註:

- (i) As of 30 June 2023, the Group issued bonds of HK\$22,174,699,375 (2022: HK\$25,319,047,320) which are guaranteed by Huatai Securities Co., Ltd., with aggregate nominal amounts of US\$2,400,000,000 and CNY3,275,000,000 (2022: US\$2,800,000,000 and CNY3,275,000,000). The bonds are unsecured with effective interest rates ranging from 1.43% to 3.00% (2022: 1.43% to 4.65%).

As of 30 June 2023, HK\$22,174,699,375 (2022: HK\$25,319,047,320) were classified as non-current per original terms.

- (i) 於 2023 年 6 月 30 日，本集團發行 22,174,699,375 港元 (2022: 25,319,047,320 港元) 的無抵押債券，實際利率為 1.43% 至 3.00% (2022: 1.43% 至 4.65%)，債券由華泰證券股份有限公司提供擔保。已發行債券名義金額總額為 2,400,000,000 美元及 3,275,000,000 人民幣(2022: 2,800,000,000 美元及 3,275,000,000 人民幣)。

於 2023 年 6 月 30 日，22,174,699,375 港元 (2022 年: 25,319,047,320 港元) 按原始條款分類為非流動債券。



18. DEBT SECURITIES ISSUED - continued

Notes - continued:

- (ii) As of 30 June 2023, the Group issued notes of HK\$10,745,490,695 (2022: HK\$8,489,843,192) under the US\$3,000,000,000 Medium Term Note Programme which are guaranteed by Huatai International Financial Holdings Company Limited, with aggregate nominal amounts of HK\$1,276,000,000, US\$1,144,077,000 and CNY440,000,000 (2022: HK\$1,284,000,000, US\$859,000,000 and CNY440,000,000). The notes are unsecured, with effective interest rates ranging from 3.52% to 6.32% (2022: 2.35% to 6.3%) and mature within 1 year.

19. SHARE CAPITAL

**Ordinary shares, issued and fully paid:** 已發行及繳足普通股:  
 At 1 January and 30 June/31 December 於 1月 1日及 6月 30日/12月 31日

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company. All ordinary shares rank equally with regard to the Company's residual assets.

18. 已發行債務證券 - 續

附註 - 續:

- (ii) 於 2023 年 6 月 30 日, 本集團根據 3,000,000,000 美元的中期票據計劃發行金額總額為 10,745,490,695 港元(2022: 8,489,843,192 港元)的無抵押票據, 實際利率為 3.52% 至 6.32% (2022: 2.35% 至 6.3%), 該中期票據計劃由華泰國際金融控股有限公司提供擔保。已發行票據名義金額總額為 1,276,000,000 港元、1,144,077,000 美元及 440,000,000 人民幣(2022: 1,284,000,000 港元、859,000,000 美元及 440,000,000 人民幣), 到期日均為一年內。

19. 股本

	30.6.2023		31.12.2022	
	No. of shares 股份數目	Amount 金額 HK\$ 港元	No. of shares 股份數目	Amount 金額 HK\$ 港元
	8,800,000,000	8,800,000,000	8,800,000,000	8,800,000,000

普通股股東有權收取不時宣派的股息, 並每股在公司會議有一票權利。所有普通股在本公司的剩餘資產方面享有同等地位。

20. FINANCIAL ASSETS HELD UNDER  
RESALE AGREEMENTS

As part of the reverse repurchase agreements, the Group has received securities that it is allowed to sell or re-pledge in the absence of default by their owners. If the collateral received declines in value, the Group may, in certain circumstances, require additional collateral. The Group has an obligation to return the collateral to its counterparties at the maturity of the contracts. As at 30 June 2023, the Group received securities as collateral with total fair value of HK\$ 266,762,831 (At 31 December 2022: HK\$142,629,371) on these terms.

21. FINANCIAL ASSETS SOLD UNDER  
REPURCHASE AGREEMENTS

Repurchase agreements are transactions in which the Group sells a security and simultaneously agrees to repurchase it (or an asset that is substantially the same) at the agreed date and price. The repurchase prices are fixed and the Group is still exposed to substantially all the credit risks, market risks and rewards of those securities sold. These securities are not derecognised from the consolidated financial statements but regarded as "collateral" for the liabilities because the Group retains substantially all the risks and rewards of these securities.

As at 30 June 2023, the Group entered into repurchase agreements with financial institutions to sell equities with total carrying amount of HK\$127,877,278 (At 31 December 2022: HK\$94,188,118), which are subject to the simultaneous agreements to repurchase these investments at the agreed date and price.

20. 買入返售金融資產款

本集團根據買入返售協議持有的證券擔保物，在擔保物擁有人無任何違約的情況下可以用於出售及再次擔保。如果持有的擔保物價值下跌，本集團在特定情況下可以要求增加擔保物。本集團並負有在合同到期時將擔保物返還至交易對手的義務。截止 2023 年 6 月 30 日，本集團持有的證券擔保物公平值為 266,762,831 港元 (2022 年 12 月 31 日：142,629,371 港元)。

21. 賣出回購金融資產款

回購協議為本集團出售證券及同時同意按協定日期及價格回購證券或大致相同資產之交易。回購價已固定，本集團仍就已售出該等證券承擔絕大部分信貸風險、市場風險及回報。該等證券不會於綜合財務報表內終止確認，惟被視為負債之「抵押品」，原因為本集團保留該等抵押品之絕大部分風險及回報。

於 2023 年 6 月 30 日，本集團與不同財務機構訂立回購協議，以出售入賬的金融資產賬面值為 127,877,278 港元(2022 年 12 月 31 日：94,188,118 港元)之股票，惟須受按協定日期及價格回購此等投資之同步協議規限。

22. SHARE-BASED EMPLOYEE COMPENSATION

On 29 March 2021, 3,258,992 share awards were granted to employees of the Company under the employee share award scheme. The employees under the scheme are rewarded with ordinary shares of Huatai Securities Co., Ltd., the ultimate holding company of the Company. These share awards will vest from 2 to 4 years after grant date.

Movements of share awards are as follows:

		<u>Number of share awards</u>	
		單位	
		<u>2023</u>	<u>2022</u>
At 1 January	於 1 月 1 日	3,162,992	3,222,992
Granted	授予	-	-
Vested	歸屬	(1,009,174)	-
Forfeited	沒收	(10,560)	(60,000)
At 30 June/31 December	於 6 月 30 日/12 月 31 日	<u>2,143,258</u>	<u>3,162,992</u>

During the period, share-based payment expenses of HK\$4,007,693 (2022: HK\$5,671,683) were recorded and credited to reserve.

23. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 June 2023, the Group has US\$100 million capital commitments to certain investment funds (31 December 2022: US\$100 million).

There is no material loan commitment and commitment in relation to purchase of fixed assets and intangible assets as at 30 June 2023 and 31 December 2022.

22. 以股份為基礎的支付的員工補償

於 2021 年 3 月 29 日，根據員工股權獎勵計劃，3,258,992 股普通股被授予本公司的員工。股權獎勵計劃下的員工獲得華泰證券股份有限公司的普通股。華泰證券股份有限公司是本公司的最終控股公司。該等股權獎勵將在授予日後兩年至四年起開始歸屬。

股權獎勵變動如下：

於本期內，以股份為基礎的支付的開支錄得 4,007,693 港元（2022 年：5,671,683 港元），且計入儲備。

23. 資本承擔及或有負債

於 2023 年 6 月 30 日，本集團對投資基金有 1 億美元未履行資本承諾（2022 年 12 月 31 日：1 億美元）。

於 2023 年 6 月 30 日及 2022 年 12 月 31 日，本集團並未有重大借款承諾及購買固定資產和無形資產的承諾。

24. RELATED PARTY TRANSACTIONS

In addition to the transactions detailed elsewhere in these consolidated financial statements, the Group had the following transactions with related parties during the period. All of these transactions were entered into and conducted according to terms mutually agreed between the relevant group entities.

Transactions with related parties which the Group entered into during the period are summarised as follows:

Interest income from immediate holding company (Note b)
Commission expense to ultimate holding company
Commission expense to a fellow subsidiary
Interest expense for subordinated loans from immediate holding company (Note a)
Interest expense for other intercompany loans (Note b)
Management fee income received from a fellow subsidiary
Management fee expense to fellow subsidiaries

The Group also had the following outstanding balances with related parties:

Amount due to ultimate holding company (Note b)
Amount due from/(to) immediate holding company
- Current accounts (Note b)
- Interest payable relating to subordinated loans (Note a)
Subordinated loans due to immediate holding company (Note a)
Amounts due from fellow subsidiaries (Note b)
Amount due to a fellow subsidiary (Note b)

24. 關聯方交易

除該等綜合財務報表其他部分列示的交易外，本集團於期內具有下列關聯方交易。所有的該等交易乃依照相關集團實體共同商定的條款而訂立及執行。

本集團與關聯方於期內訂立的交易如下：

	30.6.2023	30.6.2022
	HK\$	HK\$
	港元	港元
直接控股公司利息收入 (附註 b)	909,211,754	281,937,458
最終控股公司佣金費用	(58,894)	-
同系附屬公司佣金費用	(1,394,180)	(1,073,245)
來自直接控股公司後償貸款利息支出 (附註 a)	(223,181,510)	(107,820,784)
其他公司間貸款利息支出 (附註 b)	(137,211,299)	(86,279,937)
來自同系附屬公司管理費收入	393,127,263	397,923,477
同系附屬公司管理費支出	(15,997,866)	-

本集團與關聯方於期末的結餘如下：

	30.6.2023	31.12.2022
	HK\$	HK\$
	港元	港元
應付最終控股公司款項 (附註 b)	(9,401,640)	(9,357,360)
應收(應付)直接控股公司款項		
- 往來賬 (附註 b)	40,627,987,618	40,468,686,422
- 後償貸款應付利息 (附註 a)	(105,595,808)	(98,360,247)
來自直接控股公司的後償貸款 (附註 a)	(8,618,170,000)	(8,577,580,000)
應收同系附屬公司款項 (附註 b)	26,211,496,176	33,524,986,987
應付一家同系附屬公司款項 (附註 b)	(503,936)	(501,562)

24. RELATED PARTY TRANSACTIONS  
 - continued

Notes:

- (a) The subordinated loans are ranked lower regarding their status of claims relative to other liabilities of the Company and are interest bearing: US\$500,000,000 of the subordinated loans bears an annual rate of Three-Month LIBOR +2.6% and US\$600,000,000 bears a fixed annual interest rate of 3.24%. Repayment of the subordinated loans is subject to the prior consent of the Hong Kong Securities and Futures Commission.
- (b) Except for the current accounts due from/(to) immediate holding company which bears interest ranging from 4.94% to 6.13% per annum (2022: 1.90% to 4.46% per annum), all other balances are unsecured, interest free and have no fixed terms of repayment.

25. LOANS PAYABLE

The details of the bank loans payable were as follows:

24. 關聯方交易 - 續

附註:

- (a) 後償貸款相對於本公司其他負債的債權排名較後，並且為計息：後償貸款中的 500,000,000 美元的年利率為三個月的美元倫敦銀行同業拆借利率加 2.6%，600,000,000 美元的年利率為固定利率 3.24%。償還後償貸款須事先獲得香港證券及期貨事務監察委員會的同意。
- (b) 除了應收/(應付)直接控股公司的往來賬款每年利息介於 4.94% 至 6.13% 之間 (2022 年：每年 1.90% 至 4.46%)，所有其他結餘均為無抵押、免息且沒有固定的還款期限。

25. 應付貸款

應付貸款的詳情如下：

		<u>The Group</u> 本集團	
		<u>30.6.2023</u>	<u>31.12.2022</u>
		HK\$	HK\$
		港元	港元
<b>Loans payable</b>	<b>應付貸款</b>		
Within 1 year or on demand	於 1 年內或按要求償還	1,300,224,840	593,793,291

25. LOANS PAYABLE - continued

General banking facilities were obtained from banks to a total limit of HK\$2,841,735,000 (At 31 December 2022: HK\$2,389,890,000), of which secured banking facilities were obtained from banks to a total limit of HK\$1,800,000,000 (At 31 December 2022: HK\$1,600,000,000). These banking facilities were collateralised by margin clients' securities pledged to the Group.

25. 應付貸款 - 續

從銀行取得的一般銀行融資總額為2,841,735,000 港元（2022 年 12 月 31 日：2,389,890,000 港元），其中從銀行取得的抵押銀行融資總額為1,800,000,000 港元（2022 年 12 月 31 日：1,600,000,000 港元）。該等銀行融資以保證金客戶抵押予本集團的證券抵押。

## 參與各方

### 我們的辦事處

華泰金融控股(香港)有限公司  
香港  
皇后大道中99號  
中環中心62樓

### 流通量提供者

華泰金融控股(香港)有限公司  
香港  
皇后大道中99號  
中環中心62樓

### 關於香港法律的法律顧問

金杜律師事務所  
香港中環  
皇后大道中15號  
置地廣場  
告羅士打大廈13樓