

Review Report of the Independent Auditor

獨立核數師審閱報告



Report on Review of Interim Financial Information
To the Board of Directors of
Vedan International (Holdings) Limited
(incorporated in the Cayman Islands with limited liability)

INTRODUCTION

We have reviewed the interim financial information set out on pages 26 to 48, which comprises the interim condensed consolidated balance sheet of Vedan International (Holdings) Limited (the "Company") and its subsidiaries (together, the "Group") as at 30 June 2024 and the interim condensed consolidated income statement, the interim condensed consolidated statement of comprehensive income, the interim condensed consolidated statement of changes in equity and the interim condensed consolidated statement of cash flows for the six-month period then ended, and selected explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants. The directors of the Company are responsible for the preparation and presentation of this interim financial information in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants. Our responsibility is to express a conclusion on this interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

SCOPE OF REVIEW

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

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information of the Group is not prepared, in all material respects, in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting".

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 20 August 2024

羅兵咸永道

中期財務資料審閱報告
致味丹國際(控股)有限公司董事會

(於開曼群島註冊成立的有限公司)

引言

本核數師(以下簡稱「我們」)已審閱列載於第26至48頁的中期財務資料,此中期財務資料包括味丹國際(控股)有限公司(「貴公司」)及其附屬公司(合稱「貴集團」)於二零二四年六月三十日的中期簡明綜合資產負債表與截至該日止六個月期間的中期簡明綜合收益表、中期簡明綜合全面收益表、中期簡明綜合權益變動表 and 中期簡明綜合現金流量表,以及選定的解釋附註。香港聯合交易所有限公司證券上市規則規定,就中期財務資料擬備的報告必須符合以上規則的有關條文以及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」。貴公司董事須負責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」擬備及列報該等中期財務資料。我們的責任是根據我們的審閱對該等中期財務資料作出結論,並僅按照我們協定的業務約定條款向閣下(作為整體)報告我們的結論,除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務的人員作出查詢,及應用分析性和其他審閱程序。審閱的範圍遠較根據香港審計準則進行審計的範圍為小,故不能令我們可保證我們將知悉在審計中可能被發現的所有重大事項。因此,我們不會發表審計意見。

結論

按照我們的審閱,我們並無發現任何事項,令我們相信貴集團的中期財務資料未有在各重大方面根據香港會計準則第34號「中期財務報告」擬備。

羅兵咸永道會計師事務所
執業會計師

香港,二零二四年八月二十日

Interim Condensed Consolidated Balance Sheet

中期簡明綜合資產負債表

		Note 附註	Unaudited 30 June 2024 未經審核 二零二四年 六月三十日 US\$'000 千美元	Audited 31 December 2023 經審核 二零二三年 十二月三十一日 US\$'000 千美元
ASSETS	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	7	129,960	138,193
Right-of-use assets	使用權資產	7	4,470	4,600
Intangible assets	無形資產	7	1,005	1,527
Long-term prepayments	長期預付款項		758	1,527
Investment in an associate	於一間聯營公司之投資	8	4,551	5,013
Deferred tax assets	遞延稅項資產		143	-
Total non-current assets	非流動資產總值		140,887	150,860
Current assets	流動資產			
Inventories	存貨		148,762	137,680
Trade receivables	應收貿易賬款	9	34,880	33,755
Prepayments and other receivables	預付款項及其他應收款項		8,411	10,084
Amount due from a related party	應收一名有關連人士款項	21(c)	447	772
Structured bank deposits	結構性銀行存款		561	990
Short-term bank deposits and pledged bank deposits	短期銀行存款及抵押銀行存款		7,377	19,693
Cash and cash equivalents	現金及現金等價物		38,620	29,676
Total current assets	流動資產總值		239,058	232,650
Total assets	資產總值		379,945	383,510
EQUITY	權益			
Equity attributable to owners of the Company	本公司擁有人應佔權益			
Share capital	股本	10	15,228	15,228
Reserves	儲備		283,767	279,330
			298,995	294,558
Non-controlling interest	非控股權益		238	225
Total equity	權益總額		299,233	294,783
LIABILITIES	負債			
Non-current liabilities	非流動負債			
Bank borrowings	銀行借貸	12	1,328	1,992
Lease liabilities	租賃負債		2,702	2,744
Deferred income tax liabilities	遞延所得稅負債		-	150
Retirement benefit obligations	退休福利責任		1,411	1,484
Total non-current liabilities	非流動負債總額		5,441	6,370
Current liabilities	流動負債			
Trade payables	應付貿易賬款	11	9,934	18,391
Accruals and other payables	應計費用及其他應付款項		16,592	18,265
Amounts due to related parties	應付有關連人士款項	21(c)	1,719	596
Bank borrowings	銀行借貸	12	44,254	41,662
Lease liabilities	租賃負債		349	319
Current income tax liabilities	即期所得稅負債		2,423	3,124
Total current liabilities	流動負債總額		75,271	82,357
Total liabilities	負債總額		80,712	88,727
Total equity and liabilities	權益及負債總額		379,945	383,510

The above interim condensed consolidated balance sheet should be read in conjunction with the accompany notes.

以上中期簡明綜合資產負債表應與隨附附註一併閱讀。