



BINGO GROUP HOLDINGS LIMITED
比高集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

Stock Code 股份代號: 8220

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CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

CHIAU Sing Chi
CHOW Man Ki Kelly
LAU Man Kit
CHOW Nga Chee Alice
YIP Yiu Bong

Independent Non-Executive Directors

CHOI Mei Ping
ONG King Keung
TSUI Wing Tak

COMPANY SECRETARY

CHAN Ka Yin

COMPLIANCE OFFICER

CHOW Man Ki Kelly

AUDIT COMMITTEE

ONG King Keung (*Chairman*)
CHOI Mei Ping
TSUI Wing Tak

REMUNERATION COMMITTEE

CHOI Mei Ping (*Chairman*)
CHOW Man Ki Kelly
ONG King Keung
TSUI Wing Tak

董事會

執行董事

周星馳
周文姬
劉文傑
周雅緻
葉耀邦

獨立非執行董事

蔡美平
王競強
徐永得

公司秘書

陳家賢

監察主任

周文姬

審核委員會

王競強 (*主席*)
蔡美平
徐永得

薪酬委員會

蔡美平 (*主席*)
周文姬
王競強
徐永得

CORPORATE INFORMATION

公司資料

NOMINATION COMMITTEE

CHOW Man Ki Kelly (*Chairman*)
CHOI Mei Ping
ONG King Keung
TSUI Wing Tak

AUTHORIZED REPRESENTATIVES

CHOW Man Ki Kelly
CHAN Ka Yin

AUDITORS

CHENG & CHENG LIMITED
Certified Public Accountants

PRINCIPAL BANKERS

Fubon Bank Limited
The Hongkong and Shanghai Banking Corporation Limited
Dah Sing Bank, Limited

REGISTERED OFFICE

Cricket Square, Hutchins Drive
P.O. Box 2681, Grand Cayman
KY1-1111, Cayman Islands

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

Unit 202, 2/F, Chinaweal Centre
414-424 Jaffe Road
Hong Kong

提名委員會

周文姬 (主席)
蔡美平
王競強
徐永得

授權代表

周文姬
陳家賢

核數師

鄭鄭會計師事務所有限公司
執業會計師

主要往來銀行

富邦銀行有限公司
香港上海滙豐銀行有限公司
大新銀行有限公司

註冊辦事處

Cricket Square, Hutchins Drive
P.O. Box 2681, Grand Cayman
KY1-1111, Cayman Islands

總辦事處及主要營業地點

香港
謝斐道414-424號
中望商業中心2樓202室

CORPORATE INFORMATION

公司資料

SHARE REGISTRARS AND TRANSFER OFFICES

Principal Registrar

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

Branch Registrar

Tricor Tengis Limited
Level 54, Hopewell Centre
183 Queen's Road East
Hong Kong

STOCK CODE

8220

WEBSITE

www.bingogroup.com.hk

股份過戶登記處

股份過戶登記總處

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

股份過戶登記分處

卓佳登捷時有限公司
香港
皇后大道東183號
合和中心54樓

股份代號

8220

網址

www.bingogroup.com.hk

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

GENERAL

During the nine months ended 31 December 2021 (the “Period”), Bingo Group Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) was principally engaged in movie production, licensing and derivatives, crossover marketing and provision of interactive contents (“Filmed Entertainment, New Media Exploitations and Licensing Businesses”) and cinema investment and management (“Cinema Business”).

OPERATION REVIEW

During the Period, the Group continues to focus on Filmed Entertainment, New Media Exploitations and Licensing Businesses and Cinema Business.

In view of the on-going development of the Cinema Business, this segment is the prime revenue generator of the Group in the Period. Approximately revenue of HK\$6.1 million and gross profit of HK\$3.5 million were generated during the Period. The Group’s revenue and gross profit from the Cinema Business for the Period increased as compared to revenue of HK\$3.5 million and gross profit of HK\$2.0 million generated in the nine months ended 31 December 2020 (the “Corresponding Period”). Due to outbreak of COVID-19 in the very beginning of Year 2020, all cinemas in Hangzhou and Shanghai could not open since late January 2020. In July 2020, cinemas in certain low-risk areas of the PRC were allowed to re-commence their businesses. The Group’s cinemas in Shanghai and Hangzhou were just re-opened in August 2020. Therefore, the turnover for the Period increased as compared to that for the Corresponding Period.

In the segment of Filmed Entertainment Business, the Group continued to locate suitable business opportunities. However, no appropriate target was spotted in the Period. Accordingly, no revenue was generated in this sector during the Period.

總覽

於截至二零二一年十二月三十一日止九個月（「本期間」）內，比高集團控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）主要從事電影製作、特許權及衍生作品權、跨界市場推廣及提供互動內容（「電影娛樂、新媒體開發及特許權業務」）以及影院投資及管理（「影院業務」）。

業務回顧

於本期間，本集團繼續專注發展電影娛樂、新媒體開發及特許權業務以及影院業務。

鑒於影院業務持續發展，此分部乃本集團本期間之最主要收益來源。本期間所產生收益及毛利分別約為6,100,000港元及3,500,000港元。與截至二零二零年十二月三十一日止九個月（「去年同期」）之收益及毛利分別為3,500,000港元及2,000,000港元相比，本期間本集團來自影院業務之收益及毛利錄得增長。由於新冠病毒於二零二零年甫一開始爆發，自二零二零年一月下旬以來，杭州和上海的所有電影院無法營業。於二零二零年七月，中國若干低風險地區的電影院已獲准恢復營業。本集團於上海及杭州的電影院於二零二零年八月重新開放。因此，本期間的營業額較去年同期增加。

就電影娛樂業務分部而言，本集團不斷物色合適商機，惟本期間內並未鎖定合適目標。因此，本期間此分部並未帶來任何收益。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

On 9 February 2018, Bingo Movie Development Limited (“Bingo Movie”), a wholly owned subsidiary of the Company and Lechuang Holdings (HK) Limited (“Lechuang”), an independent third party, entered into an agreement (the “JV Agreement”) in relation to the formation of the joint venture company (“JV Company”). The issued share capital of the JV Company will be owned as to 49% by Bingo Movie and as to 51% by Lechuang. The JV Company will be principally engaged in investment and development of VR (Virtual Reality) and MR (Mixed Reality) projects. Pursuant to the JV Agreement, Bingo Movie will enter into of a loan agreement with the JV Company, pursuant to which Bingo Movie will advance the loan of not less than HK\$25 million and not more than HK\$35 million to the JV Company for investment and development of relevant VR and MR projects. In September 2018, the loan agreement has been signed and RMB29 million (equivalent to HK\$33.4 million) was lent to the JV Company. Another loan of RMB16 million (equivalent to HK\$18.2 million) with a term of three years was granted to the JV Company on 30 September 2019. The difference between the new loan and old loan of RMB13 million with the accrued interest has been repaid to the Bingo Movie during the Period. No appropriate VR or MR projects were located as at the date of this quarterly report. In September 2021, the Group has confirmed with the JV Company that the JV Company allowed the Group to withdraw the loan partially up to RMB5 million (equivalent to approximately HK\$6.1 million) on demand and the remaining RMB11 million (equivalent to approximately HK\$13.5 million) remained to be repayable in September 2022. Bingo Movie has withdrawn the loan partially of RMB3 million (equivalent to approximately HK\$3.7 million) in October 2021. For further details, please refer to the Company’s announcement dated 30 September 2019 and 7 November 2019.

於二零一八年二月九日，本公司全資附屬公司比高電影發展有限公司（「比高電影」）與獨立第三方樂創控股（香港）有限公司（「樂創」）訂立內容有關成立合營公司（「合營公司」）之協議（「合營協議」）。比高電影及樂創將分別擁有合營公司49%及51%已發行股本。合營公司將主要從事投資及開發虛擬實境及混合實境項目。根據合營協議，比高電影將與合營公司訂立貸款協議，據此，比高電影將向合營公司墊付為數不少於25,000,000港元但不多於35,000,000港元之貸款，以作投資及發展相關虛擬實境及混合實境項目之用。於二零一八年九月，貸款協議已簽署並已向合營公司借出人民幣29,000,000元（相當於33,400,000港元）。於二零一九年九月三十日，合營公司獲授另一筆人民幣16,000,000元（相當於18,200,000港元）為期三年的貸款。新貸款與舊貸款之間的差額人民幣13,000,000元及應計利息已於本期間向比高電影作出償還。於本季度報告日期，並無找到合適的虛擬實境或混合實境項目。於二零二一年九月，本集團已向合營公司確認，合營公司允許本集團按要求部分提取最多人民幣5,000,000元（相當於約6,100,000港元）的貸款，以及餘下人民幣11,000,000元（相當於約13,500,000港元）仍須於二零二二年九月償還。比高電影已於二零二一年十月部分提取貸款人民幣3,000,000元（相當於約3,700,000港元）。有關進一步詳情，請參閱本公司日期為二零一九年九月三十日及二零一九年十一月七日之公告。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

On 23 December 2021 (after trading hours), the Company and 廣州玖的文化科技有限公司 (Guangzhou Jiu De Cultural and Technology Company Limited[#]) (“Business Partner” or “Jiu De”) entered into a framework agreement (the “Framework Agreement”) whereby the parties agreed to negotiate in good faith to enter into a legally binding formal agreement (the “Formal Agreement”) on the formation of a joint venture for carrying out business cooperation on the development of augmented reality digital live action role-playing game (“LARP”) projects.

Pursuant to the Framework Agreement, it was agreed that the Company and the Business Partner shall form a joint venture in Guangzhou, China, which shall be owned as to 51% and 49% by the Company and the Business Partner, and the board of the joint venture shall have 3 directors, 2 of which shall be nominated by the Company and 1 of which shall be nominated by the Business Partner.

The Company has been exploring business opportunities leveraging on its movie production, licensing and derivatives, crossover marketing and provision of interactive contents business experience and knowledge in the past year and considered that such business experience and the IPs of the films would be valuable resources in developing various new forms of entertainments to capture the ever-changing consumer markets for entertainment and games in China. On the other hand, LARP games have been developing rapidly in the recent years and have become one of the most popular entertainments for the consumers in China, particularly the younger generations. The Business Partner is an experienced LARP projects developer and/or its associate run the famous LARP platform “玖號房” (Room No. 9[#]) which is a well-established LARP game system in China. The Company considers the potential cooperation with the Business Partner would bring a synergy of the strengths of the parties and would be an opportunity for the Company to tap into the growing LARP markets as well as the heated augmented reality and virtual reality application business.

於二零二一年十二月二十三日(交易時段後)，本公司與廣州玖的文化科技有限公司(「業務夥伴」或「玖的」)訂立框架協議(「框架協議」)，據此訂約雙方同意進行真誠磋商，以就成立一間合營公司以開展有關發展增強現實數字真人角色扮演遊戲(「LARP」)項目之業務合作訂立具有法律約束力之正式協議(「正式協議」)。

根據框架協議，本公司與業務夥伴協定將於中國廣州市成立一間合營公司，其將由本公司及業務夥伴分別擁有51%及49%，以及合營公司之董事會將擁有3名董事，其中2名將由本公司提名以及1名將由業務夥伴提名。

過去一年，本公司一直利用其於電影製作、特許權及衍生作品權、跨界市場推廣及提供互動內容業務之經驗及知識開拓商機，並認為該等商業經驗以及電影IP將是開發各種新型娛樂形式之寶貴資源，從而把握中國不斷變化之娛樂及遊戲消費市場。另一方面，近年來LARP遊戲一直迅速發展，已成為中國消費者，尤其是年輕一代最受歡迎的娛樂方式之一。業務夥伴是一家經驗豐富的LARP項目開發者及／或其聯營公司運行著名的LARP平台「玖號房」，它是中國較為完善的LARP遊戲系統。本公司認為，與業務夥伴之潛在合作將讓訂約各方之優勢產生協同效應，並將是本公司進軍不斷增長之LARP市場以及熱門增強現實與虛擬現實應用業務之機會。

[#] The English names used in this announcement are transliteration of their Chinese names for illustrative purpose only.

[#] 本公告所用之英文名稱為中文名稱之翻譯，僅供說明用途。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

As of 31 December 2021 and up to the date of this quarterly report, the Formal Agreement is yet to be entered into.

FINANCIAL REVIEW

During the Period, the Group recorded a total turnover of approximately HK\$6.1 million, representing an increase of approximately HK\$2.6 million compared with that of approximately HK\$3.5 million in the Corresponding Period. The turnover of the Group for the Period and the Corresponding Period principally represented revenue from Cinema Business. Loss for the Period of approximately HK\$10.9 million was recorded. As compared with the loss of HK\$18.6 million for the Corresponding Period, the loss decreased by approximately HK\$7.7 million. The decrease in loss for the Period was mainly attributable to the tightened cost control measures implemented during the Period to react the severe business environment. Administrative expenses decreased from approximately HK\$17.1 million for the Corresponding Period to approximately HK\$12.2 million for the Period.

In October 2021, the Company completed the placing and raised net proceeds of approximately HK\$5.5 million. The number of shares of the Company increased from 855,384,669 shares as at 1 October 2021 to 1,026,444,669 as at 31 December 2021 accordingly.

於二零二一年十二月三十一日及截至本季度報告日期，正式協議尚未訂立。

財務回顧

於本期間，本集團錄得總營業額約6,100,000港元，較去年同期約3,500,000港元增加約2,600,000港元。本集團於本期間及去年同期之營業額主要指影院業務之收益。本期間虧損約為10,900,000港元。與去年同期之虧損18,600,000港元比較，虧損減少約7,700,000港元。本期間虧損減少主要由於本期間實施緊縮的成本控制措施，以應對嚴峻的營商環境。行政開支由去年同期的約17,100,000港元減少至本期間的約12,200,000港元。

於二零二一年十月，本公司完成配售事項及籌集所得款項淨額約5,500,000港元。因此，本公司之股份數目由於二零二一年十月一日之855,384,669股股份增加至於二零二一年十二月三十一日之1,026,444,669股股份。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

In December 2021, the Company proposed (i) to issue convertible bonds to Mr. CHIAU Sing Chi, executive Director, and (ii) to adopt share consolidation pursuant to which every ten (10) issued and unissued existing shares of HK\$0.01 each in the share capital of the Company into one (1) new share of HK\$0.10 each, and change in the board lot size of the Company's shares from 20,000 existing shares to 10,000 new shares. Please refer to the Company's circular dated 21 January 2022 for details. The above proposals were yet to be approved by the eligible shareholders of the Company as of the date of this quarterly report.

OUTLOOK

As of the date of this report, the coronavirus outbreak has killed over 5 million people and infected more than 400 million people globally. Although the situation in China is better than many countries in the West, the economy in China is still shocked to a certain extent. Especially COVID-19 Delta Variant and Omicron Variant have appeared in China in the first half of Year 2021 and late Year 2021 respectively. The cinemas have been ordered to be closed since early Year 2020 and certain cinemas in the PRC are just allowed to be re-opened in late July 2020. The cinema businesses in China will likely be affected again, if there is wide spread of COVID-19 Delta Variant or other variants.

In spite of the wide-spreading of coronavirus mentioned above, the Group may continue to grasp other business opportunities in investments in cinemas in the PRC and attractive movies, when appropriate. While the Group continued its existing businesses, the Group will put more focus onto locating other business opportunities with enormous potentials, including online games developing and operating businesses, and investments in China cultural industry.

於二零二一年十二月，本公司建議(i)向執行董事周星馳先生發行可換股債券，及(ii)進行股份合併，據此將每十(10)股已發行及未發行本公司股本中每股面值0.01港元之現有股份合併為一(1)股每股面值0.10港元之新股份，以及將本公司股份之每手買賣單位由20,000股現有股份更改為10,000股新股份。詳情請參閱本公司日期為二零二二年一月二十一日之通函。截至本季度報告日期，上述建議尚待本公司合資格股東批准。

展望

於本報告日期，新冠狀病毒爆發已令全球逾5,000,000人死亡，並超過400,000,000人受到感染。雖然中國疫情較西方不少國家為佳，但中國經濟在某程度上仍受到打擊。尤其是，中國二零二一年上半年及二零二一年年底分別出現新冠病毒Delta變體及奧密克戎變體。影院自二零二零年初已被命令停業以來，中國若干電影院於二零二零年七月下旬方獲准重新開業。如新冠病毒Delta變體或其他變體廣泛傳播，中國影院業務可能再次受到影響。

儘管新冠狀病毒廣泛傳播(如上所述)，本集團可能在適當時繼續把握投資於中國影院及受歡迎電影之其他商機。本集團持續經營其現有業務，同時更集中物色其他具龐大潛力之商機，包括開發及經營在線遊戲業務以及投資於中國文化事業。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The VR (Virtual Reality) and MR (Mixed Reality) industry is undergoing rapid development and the Company considers that there will be growth potential in investment of VR and MR projects. In February 2018, the Group entered into an agreement with Lechuang Holdings (HK) Limited (“Lechuang”) in relation to the formation of the joint venture company (“JV Company”). The formation of the JV Company will allow the Group to utilise its experience in provision of interactive contents with the expertise of Lechuang in developing VR and MR projects. The Company is optimistic as to the prospect of the JV Company, and has granted a loan to the JV Company in September 2019. The outstanding loan amount as at 31 December 2021 was approximately RMB13.0 million (equivalent to approximately HK\$15.9 million).

As mentioned in OPERATION REVIEW above, the Company has entered into the Framework Agreement with Jiu De about the business cooperation on the development of LARP projects. The Board is optimistic on this project and will finalise the terms of the Formal Agreement as soon as we can.

The Board believes that the Group’s existing businesses can create a synergistic effect with the above-mentioned new businesses and will benefit the Group in the future.

虛擬實境及混合實境行業正迅速發展，而本公司認為投資於虛擬實境及混合實境項目富增長潛力。於二零一八年二月，本集團與樂創控股（香港）有限公司（「樂創」）就成立合營公司（「合營公司」）訂立協議。成立合營公司將令本集團可利用其提供互動內容的經驗加上樂創於發展虛擬實境及混合實境項目的專業知識。本公司對合營公司之前景感到樂觀，並於二零一九年九月已向合營公司授出一筆貸款。於二零二一年十二月三十一日尚未償還之貸款金額為約人民幣13,000,000元（相當於約15,900,000港元）。

如上文業務回顧所述，本公司與玖的就發展LARP項目之業務合作已訂立框架協議。董事會對該項目很樂觀，並將盡快落實正式協議之條款。

董事會相信，本集團現有業務可與上述新業務締造協同效應，日後將對本集團有利。

The board of Directors (the "Board") of the Company presents the unaudited consolidated results of the Group for the three months and nine months ended 31 December 2021, together with the unaudited comparative figures for the corresponding period in 2020 were as follows:

本公司董事會（「董事會」）呈列本集團截至二零二一年十二月三十一日止三個月及九個月之未經審核綜合業績，連同二零二零年同期之未經審核比較數字如下：

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月		
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	
	Notes 附註					
Turnover	營業額	2	2,697	2,237	6,067	3,501
Cost of sales	銷售成本		(1,108)	(936)	(2,560)	(1,520)
Gross profit	毛利		1,589	1,301	3,507	1,981
Other revenue and other net income	其他收益及其他淨收入	3	167	755	976	1,837
Selling and marketing expenses	銷售及營銷開支		(27)	(678)	(90)	(731)
Administrative expenses	行政開支		(3,807)	(3,412)	(12,165)	(17,065)
Share-based payments	以股份為基礎之付款	4	(3)	(107)	(1,218)	(2,566)
Share of result of an associate	分佔一間聯營公司之業績		18	(4)	6	58
Finance costs	融資成本	5	(646)	(587)	(1,878)	(2,069)
Loss before taxation	除稅前虧損	6	(2,709)	(2,732)	(10,862)	(18,555)
Taxation	稅項	7	-	-	-	(15)
Loss for the period	本期間虧損		(2,709)	(2,732)	(10,862)	(18,570)
Loss attributable to:	應佔虧損：					
Owners of the Company	本公司擁有人		(2,742)	(2,303)	(10,170)	(16,435)
Non-controlling interests	非控股權益		33	(429)	(692)	(2,135)
			(2,709)	(2,732)	(10,862)	(18,570)
Dividend	股息	8	-	-	-	-
Loss per share (cents per share)	每股虧損（每股仙）					
Basic and diluted	基本及攤薄	9	(0.28)	(0.27)	(1.13)	(1.92)

CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

簡明綜合其他全面收益表

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss for the period	本期間虧損	(2,709)	(2,732)	(10,862)	(18,570)
Other comprehensive loss	其他全面虧損				
Items that may be reclassified subsequently to profit or loss:	其後可重新分類至損益之項目：				
Exchange differences on translating foreign operations	換算海外業務產生之匯兌差額				
— Exchange differences arising during the period	— 本期間產生之匯兌差額	(183)	(198)	(275)	(356)
Other comprehensive loss for the period, net of tax	本期間其他全面虧損，扣除稅項	(183)	(198)	(275)	(356)
Total comprehensive loss for the period	本期間全面虧損總額	(2,892)	(2,930)	(11,137)	(18,926)
Total comprehensive loss attributable to:	應佔全面虧損總額：				
Owners of the Company	本公司擁有人	(2,915)	(2,491)	(10,433)	(16,795)
Non-controlling interests	非控股權益	23	(439)	(704)	(2,131)
		(2,892)	(2,930)	(11,137)	(18,926)

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

1. BASIS OF PREPARATION

These unaudited consolidated results have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. These unaudited consolidated results also comply with the applicable disclosure provisions of the GEM Listing Rules and the disclosure requirements of the Hong Kong Companies Ordinance. These unaudited consolidated results have been prepared under historical cost convention except for certain financial instruments which are measured at fair value. The unaudited consolidated results are presented in Hong Kong dollars (“HK\$”) and all values are rounded to the nearest thousand except when otherwise indicated.

The accounting policies and methods of computation used in preparing the unaudited condensed consolidated financial statements for the nine months ended 31 December 2021 are consistent with those used in the Group’s annual financial statements for the year ended 31 March 2021.

The application of the other new and amendments to HKASs and HKFRSs in the current period has had no material effect on the amounts reported in these unaudited condensed consolidated financial statements and/or disclosures set out in these unaudited condensed consolidated financial statements.

The third quarterly results are unaudited but have been reviewed by the audit committee of the Company.

1. 編製基準

該等未經審核綜合業績乃根據所有適用香港財務報告準則（「香港財務報告準則」）編製。該統稱詞彙包括香港會計師公會（「香港會計師公會」）頒佈之所有適用個別香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋以及香港公認會計原則。該等未經審核綜合業績亦已符合GEM上市規則之適用披露條文及香港公司條例之披露規定。該等未經審核綜合業績乃根據歷史成本法編製，惟若干金融工具以公平值計量。除另有指明外，未經審核綜合業績以港元（「港元」）呈列，所有金額均調整至最接近之千位數。

編製截至二零二一年十二月三十一日止九個月之未經審核簡明綜合財務報表所採用之會計政策及計算方法與截至二零二一年三月三十一日止年度之本集團年度財務報表所用之會計政策及計算方法一致。

於本期間應用其他新增香港會計準則及香港財務報告準則及其修訂對該等未經審核簡明綜合財務報表所呈報之金額及／或該等未經審核簡明綜合財務報表所載之披露並無產生重大影響。

第三季度業績為未經審核，惟已由本公司之審核委員會審閱。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

2. TURNOVER

An analysis of Group's turnover for the period from operations, is as follows:

2. 營業額

本集團於本期間經營業務產生之營業額分析如下：

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from cinema business 影院業務之收益	2,697	2,237	6,067	3,501

3. OTHER REVENUE AND OTHER NET INCOME

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest income 利息收入	48	50	196	163
Government grants (Note 1) 政府補貼(附註1)	-	394	-	990
Rent concession 租金優惠	-	194	48	538
Gain on disposal of a subsidiary 出售一間附屬公司收益	-	-	311	-
Others 其他	119	117	421	146
	167	755	976	1,837

Note 1: The government grants represent the subsidies received by the Group (i) from the government of the PRC for the operation of cinemas in the PRC; and (ii) from the government of the HKSAR for the Employment Support Scheme in Hong Kong. There are no unfulfilled conditions or contingencies relating to these grants.

附註1：政府補貼指本集團就(i)於中國營運影院獲中國政府提供補貼；及(ii)來自香港特別行政區政府的香港保就業計劃所獲的補貼。概無有關該等補貼之未達成條件或是或然事項。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS

The Company has the convertible bonds and share option scheme for the directors, employees and advisers of the Group. Details of the convertible bonds and share options are as follows:

Convertible bonds

Tranche number	期數	notes	Tranche 2	Tranche 3	Tranche 4	Tranche 5
		附註 a, b	第2期	第3期	第4期	第5期
Principal amount	本金額		HK\$5,000,000 5,000,000港元	HK\$5,000,000 5,000,000港元	HK\$5,000,000 5,000,000港元	HK\$5,000,000 5,000,000港元
Share price	股價	c	HK\$0.035 0.035港元	HK\$0.035 0.035港元	HK\$0.035 0.035港元	HK\$0.035 0.035港元
Interest	利息		zero coupon 零息	zero coupon 零息	zero coupon 零息	zero coupon 零息
Conversion price	換股價		Not applicable 不適用	HK\$0.530 0.530港元	HK\$0.530 0.530港元	HK\$0.530 0.530港元
Original maturity date	原到期日		1 June 2021 二零二一年 六月一日	1 June 2022 二零二二年 六月一日	1 June 2023 二零二三年 六月一日	1 June 2024 二零二四年 六月一日
Revised maturity date	經修訂到期日		1 June 2022 二零二二年 六月一日	1 June 2023 二零二三年 六月一日	1 June 2024 二零二四年 六月一日	1 June 2025 二零二五年 六月一日

(a) Among the tranche 1 of the convertible bonds of HK\$25,000,000, Mr. CHIAU Sing Chi, the bondholder, has exercised the conversion rights to convert the convertible bonds of HK\$15,000,000 in 2015, and redeemed the remaining convertible bonds of HK\$10,000,000 in June 2020.

(b) On 31 March 2020, Mr. CHIAU Sing Chi, the bondholder, of the convertible bonds undertook the Company to extend the maturity dates of the outstanding convertible bonds by one year. The conversion rights attached to the convertible bonds, however, would still be expired on the original maturity dates. Accordingly, as at 30 September 2021, Tranche 2 of the convertible bonds has been considered straight bonds repayable on 1 June 2022.

(c) Share price as at 31 March 2020, which is the date of undertaking by the bondholder given to the Company to extend the maturity dates of the convertible bonds by one year.

4. 以股份為基礎之付款

本公司為本集團之董事、僱員及顧問提供可換股債券及購股權計劃。可換股債券及購股權之詳情如下：

可換股債券

(a) 於25,000,000港元之第1期可換股債券中，債券持有人周星馳先生已於二零一五年行使轉換權以轉換15,000,000港元之可換股債券，並於二零二零年六月贖回10,000,000港元之剩餘可換股債券。

(b) 於二零二零年三月三十一日，可換股債券之債券持有人周星馳先生向本公司承諾將尚未償還可換股債券之到期日期延長一年。然而，可換股債券所附之轉換權仍將於原到期日屆滿。因此，於二零二一年九月三十日，第2期可換股債券已被視為須於二零二二年六月一日償還的普通債券。

(c) 於二零二零年三月三十一日（即債券持有人向本公司作出承諾以將可換股債券的到期日延長一年之日期）的股價。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS (Continued)

Share Option Scheme

Details of specific categories of options are as follows:

The fair value of the outstanding share options which were calculated by binomial option pricing model with the following assumptions:

Option type:	購股權類別:	2016A	2017A	2018A	2020A	2021A (note e) (附註e)
Grant date:	授出日期:	7-7-2016 二零一六年 七月七日	3-3-2017 二零一七年 三月三日	17-9-2018 二零一八年 九月十七日	14-7-2020 二零二零年 七月十四日	6-7-2021 二零二一年 七月六日
Number of options granted:	授出購股權數目:	342,000,000	159,000,000	180,000,000	25,500,000	25,620,000
Exercise period:	行使期:	7-7-2016- 6-7-2021 二零一六年 七月七日至 二零二一年 七月六日	3-3-2017- 2-3-2022 二零一七年 三月三日至 二零二二年 三月二日	17-9-2018- 16-9-2023 二零一八年 九月十七日至 二零二三年 九月十六日	14-7-2020- 13-7-2025 二零二零年 七月十四日至 二零二五年 七月十三日	6-7-2021- 5-7-2026 二零二一年 七月六日至 二零二六年 七月五日
Exercise price:	行使價:	HK\$0.180港元	HK\$0.135港元	HK\$0.042港元	HK\$0.074港元	HK\$0.084港元
Adjusted exercise price: (note d)	經調整行使價: (附註d)	HK\$0.720港元	HK\$0.540港元	HK\$0.168港元	N/A 不適用	N/A 不適用
Fair value:	公平值:	HK\$26,600,000 港元	HK\$8,640,000 港元	HK\$2,181,000 港元	HK\$893,000 港元	HK\$1,167,000 港元

(d) Except for share options with option types 2020A and 2021A, the exercise price was adjusted due to the share consolidation on 2 May 2019.

(e) The Company has only granted 25,620,000 share options on 6 July 2021 during the 9 months ended 31 December 2021. The closing price of the Company's shares immediately before the date of the grant of the aforesaid 25,620,000 share options (i.e. 5 July 2021) was HK\$0.084. Among these 25,620,000 share options, 8,540,000 share options were granted to each of Ms. CHOW Man Ki Kelly (executive Director), Ms. CHOW Nga Chee Alice (executive Director) and Mr. CHAN Ka Yin (company secretary of the Company).

4. 以股份為基礎之付款(續)

購股權計劃

特定類別購股權詳情如下:

使用二項式購股權定價模式計算之尚未行使購股權公平值乃使用以下假設:

Option type:	購股權類別:	2016A	2017A	2018A	2020A	2021A (note e) (附註e)
Grant date:	授出日期:	7-7-2016 二零一六年 七月七日	3-3-2017 二零一七年 三月三日	17-9-2018 二零一八年 九月十七日	14-7-2020 二零二零年 七月十四日	6-7-2021 二零二一年 七月六日
Number of options granted:	授出購股權數目:	342,000,000	159,000,000	180,000,000	25,500,000	25,620,000
Exercise period:	行使期:	7-7-2016- 6-7-2021 二零一六年 七月七日至 二零二一年 七月六日	3-3-2017- 2-3-2022 二零一七年 三月三日至 二零二二年 三月二日	17-9-2018- 16-9-2023 二零一八年 九月十七日至 二零二三年 九月十六日	14-7-2020- 13-7-2025 二零二零年 七月十四日至 二零二五年 七月十三日	6-7-2021- 5-7-2026 二零二一年 七月六日至 二零二六年 七月五日
Exercise price:	行使價:	HK\$0.180港元	HK\$0.135港元	HK\$0.042港元	HK\$0.074港元	HK\$0.084港元
Adjusted exercise price: (note d)	經調整行使價: (附註d)	HK\$0.720港元	HK\$0.540港元	HK\$0.168港元	N/A 不適用	N/A 不適用
Fair value:	公平值:	HK\$26,600,000 港元	HK\$8,640,000 港元	HK\$2,181,000 港元	HK\$893,000 港元	HK\$1,167,000 港元

(d) 除購股權類別2020A及2021A之購股權外，由於股份合併，行使價已於二零一九年五月二日調整。

(e) 於截至二零二一年十二月三十一日止九個月，本公司僅於二零二一年七月六日授出25,620,000份購股權。本公司股份於緊接授出前述25,620,000份購股權日期前(即二零二一年七月五日)之收市價為0.084港元。於該等25,620,000份購股權中，各向周文姬女士(執行董事)、周雅緻女士(執行董事)及陳家賢先生(本公司之公司秘書)授予8,540,000份購股權。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS (Continued)

Share Award

On 14 August 2019, the Company adopted a share award scheme (the "Share Award Scheme") and granted share awards up to 31 December 2021, as follows:

Date of grant	Category	Number of awarded shares granted	Number of awarded shares lapsed	Number of awarded shares outstanding as at 31 December 2021	Original vesting period	Notes
授出日期	類別	已授出獎勵股份數目	已失效獎勵股份數目	於二零二一年十二月三十一日發行在外的獎勵股份數目	最初歸屬期	附註
16 August 2019 二零一九年八月十六日	Director: CHIAU Sing Chi 董事: 周星馳	8,550,000	-	8,550,000	One year from the date of grant 自授出日期起計一年	f
14 October 2019 二零一九年十月十四日	Director: CHOW Man Ki Kelly 董事: 周文姬	4,240,000	-	4,240,000	One year from the date of grant 自授出日期起計一年	f
	Employees (in aggregate) 僱員 (合計)	12,780,000	(8,540,000)	4,240,000	50% of the awarded shares were vested on the first anniversary of the date of the grant and another 50% were vested on the second anniversary of the date of the grant 50% 獎勵股份已於授出日期之首週年日歸屬, 另外50%則於授出日期之第二週年日歸屬	g
	Advisors (in aggregate) 顧問 (合計)	17,080,000	(17,080,000)	-	50% of the awarded shares were vested on the first anniversary of the date of the grant and another 50% were vested on the second anniversary of the date of the grant 50% 獎勵股份已於授出日期之首週年日歸屬, 另外50%則於授出日期之第二週年日歸屬	

4. 以股份為基礎之付款 (續)

股份獎勵

於二零一九年八月十四日, 本公司採納股份獎勵計劃 (「股份獎勵計劃」) 並授出截至二零二一年十二月三十一日止的股份獎勵如下:

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS (Continued)

Share Award (Continued)

(f) As additional time is required for the trustee to acquire the awarded shares on market, subject to the terms and conditions of the Share Award Scheme, the Company and the grantees mutually agreed that the awarded shares, which were originally vested on the first anniversary of the date of grant, would be changed to be vested to the grantees on 16 August 2024 or the date when the trustee has completed the acquisition of all the awarded shares on market, whichever is earlier.

(g) Among 12,780,000 awarded shares granted to employees on 14 October 2019, 4,240,000 awarded shares were granted to Ms. CHOW Nga Chee Alice, who were subsequently appointed as an executive Director on 31 March 2021. Except for these 4,240,000 awarded shares granted to Ms. CHOW Nga Chee Alice, the remaining 8,540,000 awarded shares have been lapsed before 30 September 2021.

As additional time is required for the trustee to acquire the awarded shares on market, subject to the terms and conditions of the Share Award Scheme, the Company and Ms. CHOW Nga Chee Alice mutually agreed that the awarded shares, which were originally vested evenly on the first and second anniversary of the date of grant, changed to be vested to her all together on 16 August 2024 or the date when the trustee has completed the acquisition of all the awarded shares on market, whichever is earlier.

The share-based payments related to the above share awards recognized in the nine months ended 31 December 2021 are as HK\$51,000, which is related to awarded shares granted to Ms. CHOW Nga Chee Alice (executive Director).

4. 以股份為基礎之付款(續)

股份獎勵(續)

(f) 由於受託人需額外時間收購市場上的獎勵股份，在受限於股份獎勵計劃的條款及條件下，本公司及承授人互相同意，獎勵股份（最初歸屬於授予日期的一週年）已改為於二零二四年八月十六日或受託人已完成收購市場上所有獎勵股份當日（以較早者為準）歸屬承授人。

(g) 於二零一九年十月十四日授予僱員的12,780,000股獎勵股份中，4,240,000股獎勵股份已授予周雅緻女士，彼其後於二零二一年三月三十一日獲委任為執行董事。除該等授予周雅緻女士的4,240,000股獎勵股份外，剩餘8,540,000股獎勵股份已於二零二一年九月三十日前失效。

由於受託人需額外時間收購市場上的獎勵股份，在受限於股份獎勵計劃的條款及條件下，本公司及周雅緻女士互相同意，獎勵股份（最初平均歸屬於授予日期的第一及第二週年）改為於二零二四年八月十六日或受託人已完成收購市場上所有獎勵股份當日（以較早者為準）全部歸屬予她。

於截至二零二一年十二月三十一日止九個月確認之與上述股份獎勵相關的以股份為基礎之付款為51,000港元，與授予周雅緻女士（執行董事）的獎勵股份有關。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

5. FINANCE COSTS

5. 融資成本

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Imputed interest on convertible bonds	可換股債券之推算利息	558	482	1,608	1,646
Interest expenses on lease liabilities	租賃負債利息支出	88	105	270	423
		646	587	1,878	2,069

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

6. LOSS BEFORE TAXATION

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

6. 除稅前虧損

除稅前虧損乃經扣除／(抵免)以下各項後
達致：

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Direct expenses of cinema business	影院業務直接開支	1,108	936	2,560	1,520
Depreciation of property, plant and equipment	物業、廠房及設備折舊	104	290	538	1,377
Depreciation of right-of-use assets	使用權資產折舊	346	404	801	1,806
Exchange gain	匯兌收益	(314)	(1,177)	(536)	(1,875)
Impairment of deposits paid and other receivables	已付按金及其他應收款項減值	-	-	3	369
Impairment of right-of-use assets	使用權資產減值	-	-	-	7,144
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	-	-	-	2,981
Write-back of lease liabilities	撇減租賃負債	-	-	-	(7,038)
Staff costs (including directors' remuneration)	員工成本(包括董事酬金)				
– Salaries and allowance	– 薪金及津貼	1,693	2,286	5,415	6,318
– Equity settled share-based payments under Share Award Scheme	– 根據股份獎勵計劃以權益結算以股份為基礎之付款	3	65	828	1,053
– Retirement scheme contributions	– 退休計劃供款	158	160	472	490
Equity settled share-based payments paid to advisors	已付顧問之權益結算以股份為基礎之付款	-	42	390	1,513

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

7. TAXATION

7. 稅項

		Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
The taxation charge comprises:	稅項支出包括：				
Current tax	即期稅項				
The PRC	中國	-	-	-	15

No provision for Hong Kong profits tax was made by the Group as the Group did not derive any assessable profits in Hong Kong for the nine months ended 31 December 2021 and 2020.

由於本集團於截至二零二一年及二零二零年十二月三十一日止九個月並無於香港產生任何應課稅溢利，故本集團並無就香港利得稅計提撥備。

No provision for Enterprise Income Tax was made by the PRC subsidiaries of the Group, as these subsidiaries did not derive any taxable profits during the nine months ended 31 December 2021.

由於本集團之中國附屬公司於截至二零二一年十二月三十一日止九個月並無產生任何應課稅溢利，故該等附屬公司並無計提中國企業所得稅撥備。

PRC subsidiaries are subject to PRC Enterprise Income Tax at 25% for the nine months ended 31 December 2020.

截至二零二零年十二月三十一日止九個月，中國附屬公司須按稅率25%繳付中國企業所得稅。

8. DIVIDEND

8. 股息

The Directors do not recommend the payment of any dividend for the nine months ended 31 December 2021 (nine months ended 31 December 2020: Nil).

董事並不建議派付截至二零二一年十二月三十一日止九個月之任何股息（截至二零二零年十二月三十一日止九個月：無）。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

9. LOSS PER SHARE

Basic and diluted loss per share

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2021 二零二一年 HK Cent 港仙 (Unaudited) (未經審核)	2020 二零二零年 HK Cent 港仙 (Unaudited) (未經審核)	2021 二零二一年 HK Cent 港仙 (Unaudited) (未經審核)	2020 二零二零年 HK Cent 港仙 (Unaudited) (未經審核)
Basic and diluted loss per share 每股基本及攤薄虧損	(0.28)	(0.27)	(1.13)	(1.92)

The loss for the period and weighted average number of ordinary shares used in the calculation of basic loss per share are as follows:

9. 每股虧損

每股基本及攤薄虧損

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2021 二零二一年 HK Cent 港仙 (Unaudited) (未經審核)	2020 二零二零年 HK Cent 港仙 (Unaudited) (未經審核)	2021 二零二一年 HK Cent 港仙 (Unaudited) (未經審核)	2020 二零二零年 HK Cent 港仙 (Unaudited) (未經審核)
Basic and diluted loss per share 每股基本及攤薄虧損	(0.28)	(0.27)	(1.13)	(1.92)

計算每股基本虧損所用本期間虧損及普通股加權平均股數如下：

	Three months ended 31 December 截至十二月三十一日 止三個月		Nine months ended 31 December 截至十二月三十一日 止九個月	
	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss for the period attributable to owners of the Company 本公司擁有人應佔本期間虧損	(2,742)	(2,303)	(10,170)	(16,435)

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

9. LOSS PER SHARE (Continued)

Basic and diluted loss per share (Continued)

	Three months ended		Nine months ended	
	31 December		31 December	
	截至十二月三十一日		截至十二月三十一日	
	止三個月		止九個月	
	2021	2020	2021	2020
	二零二一年	二零二零年	二零二一年	二零二零年
Weighted average number of ordinary shares for the purpose of basis loss per share	994,835,756	855,384,669	902,037,396	855,384,669

The incremental shares from assumed exercise of share options granted by the Company and conversion of the Company's outstanding convertible bonds are excluded in calculating the diluted loss per share during the nine months ended 31 December 2021 and 2020 because they are antidilutive in calculating the diluted loss per share.

10. TERMINATION OF THE OPERATION OF A CINEMA

In September 2020, the Group has terminated the operation of a cinema of Hangzhou Linan Bingo Cinema Company Limited due to the poor business environment. Loss on the aforesaid termination of approximately HK\$3,456,000, which were the net amount of impairment loss of deposits paid and other receivables of approximately HK\$369,000, impairment loss of right-of-use assets of approximately HK\$7,144,000, loss on disposal of property, plant and equipment of approximately HK\$2,981,000 and the write-back of lease liabilities of approximately HK\$7,038,000, was recorded during the nine months ended 31 December 2020.

9. 每股虧損 (續)

每股基本及攤薄虧損 (續)

在計算截至二零二一年及二零二零年十二月三十一日止九個月每股攤薄虧損時已撇除假設本公司已授出之購股權獲行使及本公司尚未行使之可換股債券獲兌換而增加之股份，原因為其對計算每股攤薄虧損具反攤薄效應。

10. 終止一家影院營運

由於業務環境惡劣，本集團於二零二零年九月終止於杭州臨安比高電影院有限公司的一家影院營運。上述終止的虧損約為3,456,000港元，包括已付按金及其他應收款項的減值虧損淨額約369,000港元、使用權資產的減值虧損約7,144,000港元、出售物業、廠房及設備的虧損約2,981,000港元以及撇減租賃負債約為7,038,000港元，其於截至二零二零年十二月三十一日止九個月記錄。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

11. CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

11. 簡明綜合權益變動表

		Share capital	Share premium	Contributed surplus	Equity component of convertible bonds	Share option reserve	Shares held for the share award scheme	Exchange reserve	Accumulated losses	Attributable to owners of the Company	Non-controlling interests	Total
		股本	股份溢價	實繳盈餘	可換股債券權益部分	購股權儲備	所持股份	匯兌儲備	累計虧損	擁有人應佔	非控股權益	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 April 2020 (Audited)	於二零二零年四月一日 (經審核)	8,554	420,810	132,237	25,548	10,266	1,720	(1,646)	(561,958)	35,531	(3,937)	31,594
Loss for the period	本期間虧損	-	-	-	-	-	-	-	(16,435)	(16,435)	(2,135)	(18,570)
Other comprehensive (loss)/income for the period	本期間其他全面(虧損)/收益	-	-	-	-	-	-	(360)	-	(360)	4	(356)
Total comprehensive loss for the period	本期間全面虧損總額	-	-	-	-	-	-	(360)	(16,435)	(16,795)	(2,131)	(18,926)
Redemption of convertible bonds	贖回可換股債券	-	-	-	(25,507)	-	-	-	25,507	-	-	-
Issue of share options	發行購股權	-	-	-	-	893	-	-	-	893	-	893
Lapse of share options	購股權失效	-	-	-	-	(3,596)	-	-	3,596	-	-	-
Lapse of share awards	股份獎勵失效	-	-	-	-	-	(1,730)	-	1,730	-	-	-
Acquisition of non-controlling interests in subsidiaries	收購附屬公司的非控股權益	-	-	-	-	-	-	-	(6,259)	(6,259)	5,532	(727)
Equity settled share award arrangement	以權益結算之股份獎勵安排	-	-	-	-	-	1,673	-	-	1,673	-	1,673
At 31 December 2020 (Unaudited)	於二零二零年十二月三十一日 (未經審核)	8,554	420,810	132,237	41	7,563	1,663	(2,006)	(553,819)	15,043	(536)	14,507
At 1 April 2021 (Audited)	於二零二一年四月一日 (經審核)	8,554	420,810	132,237	40	7,563	1,687	(2,081)	(559,411)	9,399	(578)	8,821
Loss for the period	本期間虧損	-	-	-	-	-	-	-	(10,170)	(10,170)	(692)	(10,862)
Other comprehensive loss for the period	本期間其他全面虧損	-	-	-	-	-	-	-	-	-	-	-
— Exchange difference arising on translation	— 換算產生之匯兌差額	-	-	-	-	-	-	(263)	-	(263)	(12)	(275)
Total comprehensive loss for the period	本期間全面虧損總額	-	-	-	-	-	-	(263)	(10,170)	(10,433)	(704)	(11,137)
Issue of share options	發行購股權	-	-	-	-	1,167	-	-	-	1,167	-	1,167
Lapse of share options	購股權失效	-	-	-	-	(4,095)	-	-	4,095	-	-	-
Issue of shares on placement	於配售時發行股份	1,710	3,751	-	-	-	-	-	-	5,461	-	5,461
Equity settled share award arrangement	以權益結算之股份獎勵安排	-	-	-	-	-	51	-	-	51	-	51
Disposal of a subsidiary	出售一間附屬公司	-	-	-	-	-	-	-	-	-	351	351
At 31 December 2021 (Unaudited)	於二零二一年十二月三十一日 (未經審核)	10,264	424,561	132,237	40	4,635	1,738	(2,344)	(565,486)	5,645	(931)	4,714

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

12. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform with current period's presentation.

12. 比較數字

若干比較數字已經重列，以符合本期間之呈列。

OTHER INFORMATION 其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 31 December 2021, the following Directors of the Company had or were deemed to have interests or short positions in the shares (the "Shares"), underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Future Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO")) (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to herein; or (iii) which were, pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors to be notified to the Company and the Stock Exchange:

Long positions in the shares of the Company

董事及最高行政人員於股份及相關股份之權益及淡倉

於二零二一年十二月三十一日，下列本公司董事於本公司及其相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份（「股份」）、相關股份或債券中，擁有或被視作擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉（包括彼等根據證券及期貨條例有關條文被當作或視作擁有之權益或淡倉）；或(ii)根據證券及期貨條例第352條須記入該條所述登記冊之權益或淡倉；或(iii)根據GEM上市規則第5.46至5.67條有關董事進行證券交易之規定須知會本公司及聯交所之權益或淡倉：

於本公司股份之好倉

Name of Directors	Nature of interest	Number of Shares held	Approximate percentage of issued share capital of the Company
董事姓名	權益性質	所持股份數目	佔本公司已發行股本概約百分比
Mr. Chiau Sing Chi 周星馳先生	Beneficial owner 實益擁有人	27,573,529	2.69%
	Held by trust (Note 1) 由信託持有(附註1)	402,121,240	39.17%
Ms. Chow Man Ki Kelly 周文姬女士	Held by trust (Note 1) 由信託持有(附註1)	402,121,240	39.17%

Notes:

- These shares are registered in the name of Beglobal Investments Limited and Golden Treasure Global Investment Limited. Beglobal Investments Limited and Golden Treasure Global Investment Limited are companies indirectly owned by the trust, the discretionary objects of which are Mr. CHIAU Sing Chi, Ms. CHOW Man Ki Kelly and their family.
- The total number of the issued share capital of the Company as at 31 December 2021 was 1,026,444,669.

附註：

- 該等股份乃以Beglobal Investments Limited及Golden Treasure Global Investment Limited之名義登記。Beglobal Investments Limited及Golden Treasure Global Investment Limited均為由全權信託對象為周星馳先生、周文姬女士及彼等家族之信託間接擁有之公司。
- 本公司於二零二一年十二月三十一日之已發行股本總數為1,026,444,669股。

OTHER INFORMATION 其他資料

Long positions in the underlying shares of the Company

於本公司相關股份之好倉

The Company adopted a share option scheme on 15 August 2012 which the Board may, at their discretion, offer employees, non-executive Directors, independent non-executive Directors or any other persons who have contributed to the Group to take up share options to subscribe for Shares subject to the terms and conditions stipulated in the share option scheme.

本公司已於二零一二年八月十五日採納購股權計劃。據此，董事會可酌情向曾經對本集團作出貢獻之僱員、非執行董事、獨立非執行董事或任何其他人士提出要約，以根據購股權計劃訂明之條款及條件接納可認購股份之購股權。

Details of the share options granted to the Directors under the Schemes and any other schemes and movements in such holdings during the Period were as follows:

本期間內，該計劃及任何其他計劃項下授予董事之購股權及其變動詳情如下：

Name of Directors 董事姓名	Option type 購股權類別 (附註1)	Number of options held as at 1 April 2021 於二零二一年四月一日所持購股權數目 (附註2) '000 千份	Number of options granted during the Period 於本期間授出之購股權數目 '000 千份	Number of options exercised during the Period 於本期間行使之購股權數目 '000 千份	Number of options cancelled/lapsed during the Period 於本期間已註銷/失效之購股權數目 (附註2) '000 千份	Number of options held as at 31 December 2021 於二零二一年十二月三十一日所持購股權數目 (附註2) '000 千份
Mr. CHIAU Sing Chi 周星馳先生	2017A	8,500	-	-	-	8,500
Ms. CHOW Man Ki Kelly 周文姬女士	2016A	7,500	-	-	(7,500)	-
	2018A	7,500	-	-	-	7,500
	2021A	-	8,540	-	-	8,540
Mr. LAU Man Kit 劉文傑先生	2016A	750	-	-	(750)	-
Ms. CHOW Nga Chee Alice 周雅緻女士	2018A	7,500	-	-	-	7,500
	2021A	-	8,540	-	-	8,540
Mrs. CHIN CHOW Chung Hang Roberta (附註3) 陳鄒重珩女士 (附註3)	2016A	750	-	-	(750)	-
Ms. CHOI Mei Ping 蔡美平女士	2016A	750	-	-	(750)	-
Total 總計		33,250	17,080	-	(9,750)	40,580

Note 1: Details of specific categories of share options are disclosed in note 4 to the condensed quarterly financial information.

附註1：有關特定類別購股權的詳情，已於簡明季度財務資料附註4披露。

Note 2: Except for the share options with option type 2021A, the number of share options mentioned are adjusted to reflect the share consolidation effective on 2 May 2019.

附註2：除購股權類別2021A之購股權外，所述購股權數目經調整以反映二零一九年五月二日生效的股份合併。

Note 3: Resigned on 30 June 2021.

附註3：於二零二一年六月三十日辭任。

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In addition to 8,500,000 number of Shares which would be allotted and issued upon the exercise in full of the options offered to Mr. Chiau Sing Chi under the share option scheme of the Company above, 27,573,528 number of Shares which would be allotted and issued upon the exercise in full of the convertible bonds held by Mr. CHIAU Sing Chi (“Mr. Chiau”).

On 16 August 2019, based on the recommendation of the remuneration committee (“Remuneration Committee”) of the Board, the Board (including all independent non-executive Directors) has resolved to grant 8,550,000 awarded Shares (the “Awarded Shares”) to Mr. Chiau, under the share award scheme of the Company as recognition of Mr. Chiau’s contribution to the Group and incentive for Mr. Chiau for his continuing future contribution to the Group. The Awarded Shares are to be purchased by the trustee of the Company’s share award scheme on the Stock Exchange and to be held on trust for Mr. Chiau pursuant to the terms of the share award scheme of the Company. The Awarded Shares shall be vested to Mr. Chiau on the first anniversary of the date of grant, i.e. 16 August 2020, and subsequently delayed to 16 August 2024, which is mutually agreed between the Company and Mr. Chiau.

On 7 December 2021, subject to independent shareholders’ approval, Mr. Chiau subscribed the convertible bonds in principal of HK\$19,000,000, which can be convertible into 690,909,090 shares of the Company.

On 14 October 2019, based on the recommendation of the Remuneration Committee, the Board (including all independent non-executive Directors) has resolved to grant 4,240,000 Awarded Shares to Ms. CHOW Man Ki Kelly (“Ms. Kelly Chow”), under the share award scheme of the Company as recognition of Ms. Kelly Chow’s contribution to the Group and incentive for Ms. Kelly Chow for her continuing future contribution to the Group. The Awarded Shares are to be purchased by the trustee of the Company’s share award scheme on the Stock Exchange and to be held on trust for Ms. Kelly Chow pursuant to the terms of the share award scheme of the Company. All of 4,240,000 Awarded Shares shall be vested to Ms. Kelly Chow on the first anniversary of the date of grant, i.e. 14 October 2020, which was subsequently delayed to 16 August 2024 or the date on which the trustee has completed the acquisition of all 4,240,000 Awarded Shares on market, whichever is earlier.

除上述根據本公司購股權計劃授予周星馳先生之購股權獲全面行使時將予配發及發行之8,500,000股股份外，周星馳先生（「周先生」）所持可換股債券獲全面行使時將予配發及發行27,573,528股股份。

於二零一九年八月十六日，根據董事會薪酬委員會（「薪酬委員會」）的建議，董事會（包括所有獨立非執行董事）決定根據本公司的股份獎勵計劃向周先生授出8,550,000股獎勵股份（「獎勵股份」），以表彰周先生對本集團的貢獻以及對周先生未來對本集團的持續貢獻的獎勵。獎勵股份將由本公司股份獎勵計劃的受託人在聯交所購買，並根據本公司股份獎勵計劃的條款以信託形式代周先生持有。獎勵股份應於授出日期的一週年（即二零二零年八月十六日歸屬於周先生），並隨後延遲至二零二四年八月十六日，其為本公司與周先生共同協定。

於二零二一年十二月七日，經獨立股東批准，周先生已認購本金額19,000,000港元之可換股債券，可轉換為本公司之690,909,090股股份。

於二零一九年十月十四日，根據薪酬委員會的建議，董事會（包括所有獨立非執行董事）決定根據本公司的股份獎勵計劃向周文姬女士（「周文姬女士」）授出4,240,000股獎勵股份，以表彰周文姬女士對本集團的貢獻以及對周文姬女士未來對本集團的持續貢獻的獎勵。獎勵股份將由本公司股份獎勵計劃的受託人在聯交所購買，並根據本公司股份獎勵計劃的條款以信託形式代周文姬女士持有。全部4,240,000股獎勵股份應於授出日期的一週年（即二零二零年十月十四日）歸屬於周文姬女士，並隨後延遲至二零二四年八月十六日或受託人已完成收購市場上所有4,240,000股獎勵股份當日（以較早者為準）。

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On 14 October 2019, based on the recommendation of the Remuneration Committee, the Board (including all independent non-executive Directors) has resolved to grant 4,240,000 Awarded Shares to Ms. CHOW Nga Chee Alice (“Ms. Alice Chow”), under the share award scheme of the Company as recognition of Ms. Alice Chow’s contribution to the Group and incentive for Ms. Alice Chow for her continuing future contribution to the Group. The Awarded Shares are to be purchased by the trustee of the Company’s share award scheme on the Stock Exchange and to be held on trust for Ms. Alice Chow pursuant to the terms of the share award scheme of the Company. Half of the Awarded Shares (i.e. 2,120,000 awarded Shares) shall be vested to Ms. Alice Chow on the first anniversary of the date of grant, i.e. 14 October 2020, and the remaining half of the Awarded Shares (i.e. 2,120,000 awarded Shares) shall be vested to Ms. Alice Chow on the second anniversary of the date of grant, i.e. 14 October 2021. Both the Company and Ms. Alice Chow agreed that all these 4,240,000 Awarded Shares were delayed to be vested on 16 August 2024 or the date when the trustee has completed the acquisition of all the awarded shares on market, whichever is earlier.

Save as disclosed above, as at 31 December 2021, none of the Directors nor the chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO), (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which were taken or deemed to have under such provisions of the SFO); (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) which were, pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by Directors to be notified to the Company and the Stock Exchange.

於二零一九年十月十四日，根據薪酬委員會的建議，董事會（包括所有獨立非執行董事）決定根據本公司的股份獎勵計劃向周雅緻女士（「周雅緻女士」）授出4,240,000股獎勵股份，以表彰周雅緻女士對本集團的貢獻以及對周雅緻女士未來對本集團的持續貢獻的獎勵。獎勵股份將由本公司股份獎勵計劃的受託人在聯交所購買，並根據本公司股份獎勵計劃的條款以信託形式代周雅緻女士持有。一半獎勵股份（即2,120,000股獎勵股份）應於授出日期的一週年（即二零二零年十月十四日）歸屬於周雅緻女士，以及餘下一半獎勵股份（即2,120,000股獎勵股份）應於授出日期的二週年（即二零二一年十月十四日）歸屬於周雅緻女士。本公司及周雅緻女士均已同意所有該等4,240,000股獎勵股份延遲至於二零二四年八月十六日或受託人已完成收購市場上所有獎勵股份當日（以較早者為準）歸屬。

除上文披露者外，於二零二一年十二月三十一日，本公司董事或最高行政人員概無於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債券中，擁有或被視作擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之任何權益或淡倉（包括彼等根據證券及期貨條例有關條文被當作或視作擁有之權益或淡倉）；(ii)根據證券及期貨條例第352條須記入該條所述登記冊之任何權益或淡倉；或(iii)根據GEM上市規則第5.46至5.67條有關董事進行證券交易之規定須知會本公司及聯交所之任何權益或淡倉。

OTHER INFORMATION 其他資料

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS IN SHARES AND UNDERLYING SHARES

So far as known to the Directors, as at 31 December 2021, the following person (not being Directors or chief executive of the Company) had, or was deemed to have, interests or short in the Shares or underlying Shares (i) which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO; or (ii) who is expected, directly and indirectly, interested in 10% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any member of the Group or (iii) which were required, pursuant to section 336 of the SFO, to be entered in the register referred to therein:

Long positions in the shares and underlying shares of the Company

主要股東及其他人士於股份及相關股份之權益

就董事所知，於二零二一年十二月三十一日，以下人士（非本公司董事或最高行政人員）於股份或相關股份中擁有或被視作擁有(i)根據證券及期貨條例第XV部第2及3分部之條文須向本公司及聯交所披露之權益或淡倉；或(ii)預期直接及間接擁有任何類別股本（賦予其持有人權利於任何情況下在本集團任何成員公司之股東大會上投票）面值10%或以上權益之權益或淡倉；或(iii)根據證券及期貨條例第336條須記錄於該條所述登記冊之權益或淡倉：

於本公司股份及相關股份之好倉

Name of Shareholders	股東名稱	Number of Shares held	Approximate percentage of issued share capital of the Company
		所持股份數目	佔本公司已發行股本概約百分比
Sinostar FE (PTC) Limited (Note 1)	Sinostar FE (PTC) Limited (附註1)	402,121,240	39.17%
Treasure Offshore Holdings Limited (Note 1)	Treasure Offshore Holdings Limited (附註1)	402,121,240	39.17%
Beglobal Investments Limited (Note 2)	Beglobal Investments Limited (附註2)	402,121,240	39.17%
Golden Treasure Global Investment Limited (Note 2)	Golden Treasure Global Investment Limited (附註2)	72,500,000	7.06%
KO Kin Hang	高健行	51,355,000	5.00%

OTHER INFORMATION 其他資料

Note:

1. Mr. CHIAU Sing Chi, Ms. CHOW Man Ki, Kelly and their family are the beneficiaries of a discretionary trust of which Sinostar FE (PTC) Limited ("Sinostar") is the trustee. Sinostar as the trustee of the discretionary trust is the sole shareholder of Treasure Offshore Holdings Limited, which is the sole shareholder of Beglobal Investments Limited.
2. Beglobal Investments Limited directly holds 329,621,240 shares of the Company (representing approximately 32.11% of the issued share capital of the Company) and indirectly holds 72,500,000 shares of the Company (representing approximately 7.06% of the issued share capital of the Company) through Golden Treasure Global Investment Limited as at 31 December 2021.

Save as disclosed above, as at 31 December 2021, the Directors are not aware of any other person (other than the Directors and the chief executive of the Company) who had, or was deemed to have, interests or short positions in the Shares or underlying Shares (including any interests in options in respect of such capital), which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or who was directly or indirectly interested in 10% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any member of the Group.

SHARE OPTION SCHEME

The Company's share option scheme was adopted pursuant to resolution passed on 15 August 2012 (the "Scheme") for the primary purpose of providing incentives to directors, eligible employees and participants who have contributed to the Group, and will expire in 14 August 2022. Under the Scheme, the board of directors of the Company may grant options to full-time or part-time employees including directors (executive and non-executive) and any advisor, consultant, supplier, distributor, contractor, agent, business partner, promoter, service provider or customer of the Company or any of its subsidiaries, to subscribe for shares in the Company.

附註:

1. 周星馳先生、周文姬女士及彼等家族為一個全權信託的受益人，Sinostar FE (PTC) Limited (「Sinostar」) 為該全權信託之受託人。Sinostar 作為全權信託之受託人，為 Treasure Offshore Holdings Limited 之唯一股東，而該公司為 Beglobal Investments Limited 之唯一股東。
2. 於二零二一年十二月三十一日，Beglobal Investments Limited 直接持有 329,621,240 股本公司股份（佔本公司已發行股本約 32.11%），及透過 Golden Treasure Global Investment Limited 間接持有 72,500,000 股本公司股份（佔本公司已發行股本約 7.06%）。

除上文披露者外，於二零二一年十二月三十一日，董事概不知悉任何其他人士（本公司董事及最高行政人員除外）於股份或相關股份（包括有關該等股本之購股權之任何權益）中，擁有或被視作擁有根據證券及期貨條例第 XV 部第 2 及 3 分部之條文須向本公司及聯交所披露之權益或淡倉，或直接或間接擁有任何類別股本（賦予其持有人權利於任何情況下在本集團任何成員公司之股東大會上投票）面值 10% 或以上權益。

購股權計劃

根據於二零一二年八月十五日通過之決議案，本公司採納其購股權計劃（「該計劃」），主要旨在鼓勵董事、合資格僱員及曾為本集團作出貢獻之參與者，且將於二零二二年八月十四日屆滿。根據該計劃，本公司董事會可向本公司或其任何附屬公司之全職或兼職僱員（包括執行及非執行董事）及任何顧問、諮詢人、供應商、分銷商、承包商、代理、業務夥伴、發起人、服務供應商或客戶等授出購股權，以認購本公司股份。

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Details of the share options granted to the Directors under the Scheme and movements in such holdings during the Period were as follows:

於本期間，根據該計劃授予董事之購股權及其變動詳情如下：

Category	Option type	Number of options held as at 1 April 2021 (Note 2) 於二零二一年四月一日 所持購股權數目 (附註2)	Number of options granted during the Period 於本期間授出之購股權數目	Number of options exercised during the Period 於本期間行使之購股權數目	Number of options cancelled/lapsed during the Period (Note 2) 於本期間已註銷/失效之購股權數目 (附註2)	Number of options held as at 31 December 2021 (Note 2) 於二零二一年十二月三十一日 所持購股權數目 (附註2)
類別	購股權類別 (Note 1) (附註1)	'000 千份	'000 千份	'000 千份	'000 千份	'000 千份
Directors	2016A	9,750	-	-	(9,750)	-
董事	2017A	8,500	-	-	-	8,500
	2018A	15,000	-	-	-	15,000
	2021A	-	17,080	-	-	17,080
Employees	2018A	7,500	-	-	-	7,500
僱員	2016A	1,500	-	-	(1,500)	-
Advisors	2020A	25,500	-	-	(17,000)	8,500
顧問	2021A	-	8,540	-	-	8,540
		67,750	25,620	-	(28,250)	65,120

Note 1: Details of specific categories of share options are disclosed in note 4 to the condensed quarterly financial information.

附註1：有關特定類別購股權之詳情於簡明季度財務資料附註4披露。

Note 2: Except for the share options with option type 2020A and 2021A, the number of share options mentioned are adjusted to reflect the share consolidation effective on 2 May 2019.

附註2：除購股權類別2020A及2021A之購股權外，所述購股權數目經調整以反映二零一九年五月二日生效的股份合併。

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THE SHARE AWARD SCHEME

On 14 August 2019 (the “Adoption Date”), the Board adopted the Share Award Scheme which has taken effect immediately. The following is a summary of the principal terms and conditions of the Share Award Scheme:

Purposes and objectives

The purposes of the Share Award Scheme are to recognise and reward the contribution of Eligible Persons, which are defined below, to the growth and development of the Group, to give incentives to Eligible Persons in order to retain them for the continual operation and development of the Group and to attract suitable personnel for further development of the Group.

Duration

Subject to any early termination as may be determined by the Board, the Share Award Scheme shall be valid and effective for a term of ten (10) years commencing on the Adoption Date.

Eligible Persons

Pursuant to the terms of the Share Award Scheme, the following classes of participants (each an “Eligible Person”) are eligible for participation in the Share Award Scheme:

- (a) any employee (an “Employee”) (whether full time or part time, including any executive director but excluding any non-executive director) of any member of the Group or any entity (the “Invested Entity”) in which the Group holds any equity interest;
- (b) any non-executive directors (including independent non-executive directors) of the Company, any of its subsidiaries or any Invested Entity;

股份獎勵計劃

於二零一九年八月十四日（「採納日期」），董事會採納股份獎勵計劃，並已即時生效。以下為股份獎勵計劃之主要條款及條件之概要：

目的及目標

股份獎勵計劃之目的為表彰及獎勵合資格人士（定義見下文）對本集團增長和發展之貢獻，並給予合資格人士獎勵以挽留彼等為本集團之持續經營和發展而努力，亦為本集團進一步發展吸引合適之人才。

有效期

股份獎勵計劃將由採納日期起生效，有效期為十（10）年，惟董事會可決定提前終止。

合資格人士

根據股份獎勵計劃之條款，下列類別的參與者（各稱為「合資格人士」）符合資格參與股份獎勵計劃：

- (a) 本集團任何成員公司或本集團於其中持有任何股權的任何實體（「被投資實體」）的任何僱員（「僱員」）（全職或兼職，包括任何執行董事惟不包括任何非執行董事）；
- (b) 本公司、其任何附屬公司或任何被投資實體的任何非執行董事（包括獨立非執行董事）；

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- (c) any adviser (professional or otherwise), consultant to or expert in any area of business or business development of any member of the Group or any Invested Entity; and
- (d) any other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group,

and, for the purposes of the Share Award Scheme, the awarded shares may be made to any company wholly owned by one or more of the above participant(s). The eligibility of any of the Eligible Persons to an awarded shares shall be determined by the Board from time to time on the basis of the Board's opinion as to his contribution and/or future contribution to the development and growth of the Group.

The grant of the awarded shares to the Eligible Person(s) is through (i) the purchase of awarded shares by the Company's administration committee or the trustee of the Share Award Scheme; and/or (ii) issue of new awarded shares under the general mandate approved at the Company's general meetings.

The Company has not granted any awarded shares for the nine months ended 31 December 2021 and 2020.

For further details of the Share Award Scheme, please refer to the Company's announcement dated 14 August 2019.

DIRECTORS' AND EMPLOYEES' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed under the sections headed "DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES" and "SHARE OPTIONS SCHEME" above, none of the Directors or employees of the Group or their associates were granted by the Company or its subsidiaries the rights to acquire shares or debentures of the Company or any other body corporate, or had exercised any such rights as at 31 December 2021.

- (c) 本集團任何成員公司或任何被投資實體於任何方面的業務或業務發展的任何顧問(專業或其他方面)、諮詢人或專家;及
- (d) 透過合營企業、企業聯盟或其他業務安排的方式,已經或可能對本集團的發展及增長有所貢獻的任何其他組別或類別的參與者,

且就股份獎勵計劃而言,獎勵股份可能授予由上述一名或多名參與者全資擁有的任何公司。任何合資格人士獲得獎勵股份的資格,須經由董事會不時按董事會就其對本集團發展及增長作出的貢獻及/或未來貢獻的意見而釐定。

透過以下方式向合資格人士授予獎勵股份:(i)本公司管理委員會或股份獎勵計劃的受託人購買獎勵股份;及/或(ii)根據本公司股東大會批准的一般授權發行新的獎勵股份。

截至二零二一年及二零二零年十二月三十一日止九個月,本公司並無授予任何獎勵股份。

有關股份獎勵計劃的更多詳情,請參閱本公司日期為二零一九年八月十四日的公告。

董事及僱員購入股份或債權證之權利

除上文「董事及最高行政人員於股份及相關股份之權益及淡倉」及「購股權計劃」兩節所披露者外,概無董事或本集團之僱員或彼等之聯繫人獲本公司或其附屬公司授予權利購入本公司或任何其他法人團體之股份或債權證,或已於二零二一年十二月三十一日行使任何該等權利。

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COMPETING INTEREST

None of the Directors, the management shareholders or the substantial shareholders of the Company, or any of their respective associates, has engaged in any business that competes or may compete with the business of the Group or has any other conflict of interest with the Group.

PURCHASE, SALE OR REDEMPTION OF SHARES

For the nine months ended 31 December 2021, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities.

AUDIT COMMITTEE

The Company has established its audit committee (the "Committee") with written terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules. The primary duties of the Committee are to review the Company's annual report and accounts, interim report and quarterly reports and to provide advices and comments thereon to the Board. The Committee will also be responsible for reviewing and supervising the Company's financial reporting, risk management and internal control systems. The Committee comprises three independent non-executive Directors, namely Mr. ONG King Keung (Chairman), Ms. CHOI Mei Ping and Mr. TSUI Wing Tak. The Group's unaudited results for the nine months ended 31 December 2021 have been reviewed by the Committee who was of the opinion that the preparation of such results complied with the applicable accounting standards, the GEM Listing Rules and legal requirements and that adequate disclosures have been made.

競爭權益

本公司董事、管理層股東或主要股東或彼等各自任何聯繫人概無從事任何與本集團業務構成或可能構成競爭或與本集團有任何其他利益衝突之業務。

買賣或贖回股份

本公司或其任何附屬公司於截至二零二一年十二月三十一日止九個月概無買賣或贖回本公司任何上市證券。

審核委員會

本公司已遵照GEM上市規則第5.28條至第5.33條成立審核委員會（「委員會」），並書面訂下職權範圍。委員會之主要職責為審閱本公司之年報及賬目、中期報告及季度報告，並就此向董事會提供意見及建議。委員會亦須負責檢討及監督本公司之財務匯報、風險管理及內部監控制度。委員會現由三名獨立非執行董事王競強先生（主席）、蔡美平女士及徐永得先生組成。委員會已審閱本集團截至二零二一年十二月三十一日止九個月之未經審核業績，並認為該等業績已遵照適用會計準則、GEM上市規則及法例規定編製，且已作出足夠披露。

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COMPLIANCE OF CODE FOR DIRECTORS' SECURITIES TRANSACTION

The Company has adopted a code of conduct regarding securities transactions by Directors on terms no exacting than the required standard of dealings set out in Rule 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiry of all Directors, all Directors have complied with the required standard of dealings and the code of conduct regarding securities transactions by Directors adopted by the Company throughout the nine months ended 31 December 2021.

By order of the Board
Bingo Group Holdings Limited
LAU Man Kit
Executive Director

Hong Kong, 14 February 2022

As at the date of this report, the Board comprises Mr. CHIAU Sing Chi, Ms. CHOW Man Ki Kelly, Mr. LAU Man Kit, Ms. CHOW Nga Chee Alice and Mr. YIP Yiu Bong as executive Directors, and Ms. CHOI Mei Ping, Mr. ONG King Keung and Mr. TSUI Wing Tak as independent non-executive Directors.

遵守有關董事買賣證券之守則

本公司已採納有關董事買賣證券之行為守則，其條款不遜於GEM上市規則第5.48至5.67條所載規定之交易準則。經向全體董事作出特定查詢後，於截至二零二一年十二月三十一日止九個月，全體董事均已遵守規定之交易準則及本公司就董事買賣證券而採納之行為守則。

承董事會命
比高集團控股有限公司
執行董事
劉文傑

香港，二零二二年二月十四日

於本報告日期，董事會成員包括執行董事周星馳先生、周文姬女士、劉文傑先生、周雅緻女士及葉耀邦先生；以及獨立非執行董事蔡美平女士、王競強先生及徐永得先生。

