



**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  
TSUI Wing Tak  
CHAN Yuet Ching

### COMPANY SECRETARY

CHAN Ka Yin

### COMPLIANCE OFFICER

CHOW Man Ki Kelly

### AUDIT COMMITTEE

TSUI Wing Tak (*Chairman*)  
CHOI Mei Ping  
CHAN Yuet Ching

### REMUNERATION COMMITTEE

CHOI Mei Ping (*Chairman*)  
CHOW Man Ki Kelly  
TSUI Wing Tak  
CHAN Yuet Ching

### 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  
徐永得  
陳乙晴

### 公司秘書

陳家賢

### 監察主任

周文姬

### 審核委員會

徐永得 (主席)  
蔡美平  
陳乙晴

### 薪酬委員會

蔡美平 (主席)  
周文姬  
徐永得  
陳乙晴

# CORPORATE INFORMATION

## 公司資料

### NOMINATION COMMITTEE

CHOI Mei Ping (*Chairman*)  
TSUI Wing Tak  
CHAN Yuet Ching

### 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

蔡美平 (主席)  
徐永得  
陳乙晴

### 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  
17/F, Far East Finance Centre  
16 Harcourt Road  
Hong Kong

### STOCK CODE

8220

### WEBSITE

[www.bingogroup.com.hk](http://www.bingogroup.com.hk)

### 股份過戶登記處

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#### 股份過戶登記分處

卓佳登捷時有限公司  
香港  
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### 股份代號

8220

### 網址

[www.bingogroup.com.hk](http://www.bingogroup.com.hk)

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### GENERAL

During the nine months ended 31 December 2022 (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.

#### 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\$2.6 million and gross profit of HK\$1.6 million were generated during the Period. The Group’s revenue and gross profit from the Cinema Business for the Period decreased as compared to revenue of HK\$6.1 million and gross profit of HK\$3.5 million generated in the nine months ended 31 December 2021 (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. However, the COVID-19 spread in Shanghai and part of Yangtze River Delta region again, and our cinema in Shanghai could not open from early March 2022 to late July 2022 and that in Hangzhou suspended the business for one week in April 2022. Together with the overall unsatisfactory box office in the PRC in the Period, the Group’s revenue for the Period decreased significantly as compared to that in the nine months ended 31 December 2022.

### 總覽

於截至二零二二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。

#### 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2,600,000港元及1,600,000港元。與截至二零二一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6,100,000港元及3,500,000港元相比，本期間本集團來自影院業務之收益及毛利錄得減少。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。然而，新冠狀病毒再次在上海及部分長三角地區蔓延，且我們於上海的影院無法於二零二二年三月初至二零二二年七月下旬開放，而於杭州的影院於二零二二年四月停業一周。加上中國內地票房整體欠佳，本集團於本期間的收入較截至二零二二年十二月三十一日止九個月大幅減少。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Filmed Entertainment Business

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.

### New Media Exploitations and Licensing Business

#### *VR (Virtual Reality) and MR (Mixed Reality)*

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, the name of which is Goal Creation Game Limited (“Goal Creation”). The issued share capital of Goal Creation 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 and MR projects. Pursuant to the JV Agreement, Bingo Movie will enter into of a loan agreement with Goal Creation, pursuant to which Bingo Movie will advance the loan of not less than HK\$25 million and not more than HK\$35 million to Goal Creation for investment and development of relevant VR and MR projects. In September 2018, the loan agreement has been signed and RMB29 million (equivalent to approximately HK\$32.5 million) was lent to Goal Creation. Another loan of RMB16 million (equivalent to approximately HK\$17.9 million) with a term of three years was granted to Goal Creation on 30 September 2019. The difference between the new loan and old loan of RMB13 million (equivalent to approximately HK\$14.6 million) with the accrued interest has been repaid to the Bingo Movie in Year 2018. The Group withdrew the loan of RMB3 million (equivalent to approximately HK\$3.4 million) in October 2021 and the remaining of RMB13 million (equivalent to approximately HK\$14.6 million) has been fully repaid to the Group during the Period. Since the business environment of VR and MR in the PRC is affected by COVID-19 seriously, we still have to adopt prudent approach on our investments, even though we are still optimistic on the development of VR and MR projects in the long run. No appropriate VR or MR project was located up to the date of

### 電影娛樂業務

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。

### 新媒體開發及特許權業務

#### *虛擬實境及混合實境*

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」）訂立有關成立合營公司（其名稱為創高遊戲有限公司（「創高」））（「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，比高電影將與創高訂立貸款協議，據此，比高電影將向創高墊付為數不少於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創高借出人民幣29,000,000元（相當於約32,500,000港元）。於二零一九年九月三十日，創高獲授另一筆人民幣16,000,000元（相當於約17,900,000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（相當於約14,600,000港元）及應計利息已於2018年向比高電影作出償還。本集團於二零二一年十月提取貸款人民幣3,000,000元（相當於約3,400,000港元），而餘下人民幣13,000,000元（相當於約14,600,000港元）已於本期間悉數償還於本集團。中國虛擬實境及混合實境受到新冠病毒的嚴重影響，儘管我們仍對虛擬實境及混合實境項目的長期發展保持樂觀態度，但我們仍必須採取審慎的投資態度。於截至本季度報告日期，未找到合適的虛擬實境及混合實境項目。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

this quarterly report. Goal Creation will still closely monitor this market and invest in it with the Group's consent, if appropriate target is spotted. For further details, please refer to the Company's announcement dated 30 September 2019 and 7 November 2019.

### *Augmented Reality Digital Live Action Role-playing Game*

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<sup>#</sup>) ("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<sup>#</sup>) which is a well-

倘發現合適的目標，創高仍將密切關注該市場並在本集團同意的情況下對其進行投資。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。

### *增強現實數字真人角色扮演遊戲*

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

<sup>#</sup> The English names used in the section of "OPERATION REVIEW" are transliteration of their Chinese names for illustrative purpose only.

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

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.

The joint venture with Jiu De has been established in the PRC in May 2022, but the business operation is yet to be commenced.

### *Movie-themed Tourbillon Watches*

On 27 October 2022, High Art Limited (“High Art”), a wholly-owned subsidiary of the Group, entered into a joint venture agreement with Memorigin Watch Company Limited (“Memorigin”) and Topping Mark Limited (“Topping Mark”) in relation to the formation of a joint venture company with an aggregate share capital of HKD2,000,000. Memorigin is an independent third party to the Group and the first Hong Kong brand which only produces tourbillon. Topping Mark is wholly owned by Ms. CHOW Man Ki Kelly, an executive director of the Company. The Company has been exploring business opportunities leveraging on its movie production, licensing and derivatives, crossover marketing in the past year and considered that such business experience and the IPs of the films would be valuable resources in developing various new business areas which will potentially enhance returns for the Shareholders. Under the cooperation plan, High Art is intended to develop, design, market and sell movie-themed tourbillon watches together with Memorigin and Topping Mark.

Pursuant to the terms of the joint venture agreement, each of High Art, Memorigin, and Topping Mark would contribute HK\$1,200,000, HK\$400,000 and HK\$400,000, respectively, in cash to the share capital of the joint venture company. Upon the completion of the formation of the joint venture company, the equity interest of the joint venture company will be owned as to 60%, 20% and 20% by High Art, Memorigin and Topping Mark, respectively.

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。

與玖的之合營公司已於二零二二年五月於中國成立，但尚未開始業務營運。

### *電影主題陀飛輪手錶*

於二零二二年十月二十七日，本集團的全資附屬公司高藝有限公司（「高藝」）與萬希泉鐘錶有限公司（「萬希泉」）及勤昇有限公司（「勤昇」）就成立總股本為2,000,000港元的合營公司訂立合營協議。萬希泉為獨立於本集團的第三方，以及為香港首個僅製造陀飛輪腕錶的品牌。勤昇由本公司執行董事周文姬女士全資擁有。過去一年，本公司一直運用其電影製作、授權及衍生產品、跨界營銷探索商機，並認為有關業務經驗及電影IP將是開發各種新業務領域的寶貴資源，從而可能提升股東回報。根據合作計劃，高藝擬與萬希泉及勤昇開發、設計、營銷及銷售電影主題陀飛輪手錶的IP。

根據合營協議的條款，高藝、萬希泉及勤昇各自分別以現金向合營公司股本注資1,200,000港元、400,000港元及400,000港元。於成立合營公司完成後，合營公司的股權將分別由高藝、萬希泉及勤昇擁有60%、20%及20%。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### FINANCIAL REVIEW

During the Period, the Group recorded a total turnover of approximately HK\$2.6 million, representing a decrease of approximately HK\$3.5 million compared with that of approximately HK\$6.1 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\$9.2 million was recorded. As compared with the loss of HK\$10.9 million for the Corresponding Period, the loss decreased by approximately HK\$1.7 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\$12.2 million for the Corresponding Period to approximately HK\$10.7 million for the Period.

### OUTLOOK

As of the date of this report, the coronavirus outbreak has killed over 6 million people and infected more than 600 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 Omicron Variant have spread in Shanghai in March 2022. The cinemas in Shanghai have been ordered to be closed since then and are just allowed to be re-opened in late July 2022. The cinema businesses in China was affected again. Our cinema in Shanghai has ceased to operate for nearly four months since late March 2022, and our cinema in Hangzhou had a shorter lockdown period. It was closed for approximately one week since late April 2022 and had re-opened on 1 May 2022 already. Even so, the box office in the 2023 Chinese New Year in the PRC was over RMB6.7 billion, which is the second highest in the historical record. This is encouraging to the China cinema industry and our cinema business is benefited accordingly.

### 財務回顧

於本期間，本集團錄得總營業額約2,600,000港元，較去年同期約6,100,000港元減少約3,500,000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9,200,000港元。與去年同期之虧損10,900,000港元比較，虧損減少約1,700,000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12,200,000港元減少至本期間的約10,700,000港元。

### 展望

於本報告日期，新冠狀病毒爆發已令全球逾6,000,000人死亡，並超過600,000,000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，上海於二零二二年三月蔓延新冠病毒奧密克戎變體。上海影院自屆時起已被命令停業，並於二零二二年七月下旬方獲准重新開業。中國影院業務可能再次受到影響。我們位於上海的影院自二零二二年三月末起停業近乎四個月，而我們位於杭州的影院的封鎖期更短。其自二零二二年四月底起關閉大約一周，並已於二零二二年五月一日重新開放。即便如此，二零二三年中國春節票房仍超過人民幣6,700,000,000元，創歷史第二高紀錄。再創紀錄令我們對中國電影產業充滿信心，而我們的電影業務也因此收益。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

In addition to cinema business, entertainment business, including VR and MR businesses, is one of the commercial sectors suffered by COVID-19 seriously in the PRC. Goal Creation, the associate of the Group, has been trying to locate appropriate VR and MR projects. However, no appropriate one was located during the Period. Although the Group considers that there is still growth potential in investment of VR and MR projects, the Group did not extend the loan of RMB16 million to Goal Creation and the full amount has been refunded to the Group in September 2022. Goal Creation will continue to spot any appropriate VR and MR projects to invest.

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, intellectual property licensing business, and investments in China cultural industry.

As mentioned in the section of “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 but will finalise the terms of the details of the business plan carefully in view of difficult time of running entertainment business in the PRC currently. In relation to the business of movie-themed tourbillon watches, we are making effort to launch the business in Year 2023.

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.

除影院業務外，娛樂業務（包括虛擬實境及混合實境業務）為中國遭受新冠病毒嚴重打擊的商業領域之一。創高（本集團的聯營公司）已試圖尋找合適的虛擬實境及混合實境項目。然而，於本期間並無合適項目。儘管本集團認為虛擬實境及混合實境項目的投資仍有增長潛力，但本集團並未向創高發放人民幣16,000,000元的貸款，且款項已於二零二二年九月悉數退還給本集團。創高將繼續發現任何合適的虛擬實境及混合實境項目進行投資。

儘管新冠病毒廣泛傳播（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、知識產權許可業務以及投資於中國文化事業。

如上文「業務回顧」一節所述，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，但鑒於當前為中國經營娛樂業務的艱難時期，其將審慎落實業務計劃之詳細條款。就電影主題陀飛輪手錶而言，我們正努力於二零二三年開展業務。

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 2022, together with the unaudited comparative figures for the corresponding period in 2021 were as follows:

本公司董事會（「董事會」）呈列本集團截至二零二二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，連同二零二一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	
		2022 二零二二年 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)	2022 二零二二年 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)
	Notes 附註				
Turnover	營業額	2	831	2,697	6,067
Cost of sales	銷售成本		(321)	(1,108)	(2,560)
Gross profit	毛利		510	1,589	3,507
Other revenue and other net income	其他收益及其他淨收入	3	388	167	976
Selling and marketing expenses	銷售及營銷開支		(67)	(27)	(90)
Administrative expenses	行政開支		(3,698)	(3,807)	(12,165)
Share-based payments	以股份為基礎之付款	4	-	(3)	(1,218)
Share of result of an associate	分佔一間聯營公司之業績		-	18	6
Finance costs	融資成本	5	(474)	(646)	(1,878)
Loss before taxation	除稅前虧損	6	(3,341)	(2,709)	(10,862)
Taxation	稅項	7	-	-	-
<b>Loss for the period</b>	<b>本期間虧損</b>		<b>(3,341)</b>	<b>(2,709)</b>	<b>(10,862)</b>
<b>Loss attributable to:</b>	<b>應佔虧損：</b>				
Owners of the Company	本公司擁有人		(3,292)	(2,742)	(10,170)
Non-controlling interests	非控股權益		(49)	33	(692)
			(3,341)	(2,709)	(10,862)
<b>Loss per share</b>	<b>每股虧損</b>		<b>HK cents</b>	<b>HK cents</b>	<b>HK cents</b>
Basic and diluted	基本及攤薄	9	港仙	港仙 (Restated) (經重列)	港仙 (Restated) (經重列)
			(3.21)	(2.76)	(8.90)
					(11.27)

# 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	
		2022 二零二二年 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)	2022 二零二二年 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)
<b>Loss for the period</b>	本期間虧損	<b>(3,341)</b>	(2,709)	<b>(9,240)</b>	(10,862)
<b>Other comprehensive income/ (loss)</b>	其他全面收益/ (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	<b>(347)</b>	(183)	<b>1,040</b>	(275)
Other comprehensive income/ (loss) for the period, net of tax	本期間其他全面收益/ (虧損) · 扣除稅項	<b>(347)</b>	(183)	<b>1,040</b>	(275)
<b>Total comprehensive loss for the period</b>	本期間全面虧損總額	<b>(3,688)</b>	(2,892)	<b>(8,200)</b>	(11,137)
<b>Other comprehensive income/ (loss) attributable to:</b>	應佔其他全面收益/ (虧損)：				
Owners of the Company	本公司擁有人	<b>(283)</b>	(173)	<b>958</b>	(263)
Non-controlling interests	非控股權益	<b>(64)</b>	(10)	<b>82</b>	(12)
		<b>(347)</b>	(183)	<b>1,040</b>	(275)
<b>Total comprehensive loss attributable to:</b>	應佔全面虧損總額：				
Owners of the Company	本公司擁有人	<b>(3,575)</b>	(2,915)	<b>(8,181)</b>	(10,433)
Non-controlling interests	非控股權益	<b>(113)</b>	23	<b>(19)</b>	(704)
		<b>(3,688)</b>	(2,892)	<b>(8,200)</b>	(11,137)



# 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 2022 are consistent with those used in the Group’s annual financial statements for the year ended 31 March 2022.

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。

編製截至二零二二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二零二二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	
	2022 二零二二年 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)	2022 二零二二年 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)
Revenue from cinema business 影院業務之收益	831	2,697	2,646	6,067

### 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	
	2022 二零二二年 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)	2022 二零二二年 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)
Interest income 利息收入	7	48	11	196
Government grants (note a) 政府補貼(附註a)	44	-	373	-
Rent concession 租金優惠	337	-	1,135	48
Gain on disposal of a subsidiary 出售一間附屬公司收益	-	-	-	311
Others 其他	-	119	-	421
	388	167	1,519	976

note a: 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 2022 in Hong Kong. There are no unfulfilled conditions or contingencies relating to these grants.

附註a：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二零二二年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

		2011 CB 二零一一年可換股債券				2022 CB 二零二二年 可換股債券
		Tranche 2 第2期	Tranche 3 第3期	Tranche 4 第4期	Tranche 5 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	HK\$19,000,000 19,000,000港元
Share price (note a)	股價(附註a)	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	HK\$0.212 0.212港元
Interest	利息	Zero coupon 零息	Zero coupon 零息	Zero coupon 零息	Zero coupon 零息	Zero coupon 零息
Conversion price (note b)	換股價(附註b)	HK\$5.3 5.3港元	HK\$5.3 5.3港元	HK\$5.3 5.3港元	HK\$5.3 5.3港元	HK\$0.275 0.275港元
Maturity date (note c)	到期日(附註c)	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	31 December 二零二五年 十二月三十一日

note a: HK\$0.035 is share price as at 31 March 2020 for Tranche 2 to Tranche 5 of 2011 CB, 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. The outstanding 2011 CB has been fully settled by issuing of 2022 CB to Mr. CHIAU Sing Chi, holder of 2011 CB, on 17 March 2022. Share price for 2022 CB of HK\$0.212 represents share price as at 17 March 2022 which is the issue date of 2022 CB.

note b: HK\$5.3 is the conversion price of 2011 CB before extinguishment.

note c: Tranche 2 to Tranche 5 of 2011 CB had been extinguished on 17 March 2022.

### 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

附註a：0.035港元為二零二零年三月三十一日的股價，適用於二零一一年可換股債券第2期至第5期，而該日則是債券持有人向本公司作出承諾，將可換股債券的到期日延長一年之日期。未償還二零一一年可換股債券已於二零二二年三月十七日通過向二零一一年可換股債券持有人周星馳先生發行二零二二年可換股債券的方式悉數結算。二零二二年可換股債券之股價0.212港元指於二零二二年三月十七日（即二零二二年可換股債券之發行日期）之股價。

附註b：二零一一年可換股債券註銷前之換股價為5.3港元。

附註c：二零一一年第2期至第5期可換股債券已於二零二二年三月十七日註銷。

# 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:	2018A	2020A	2021A
Grant date:	授出日期:	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:	180,000,000	25,500,000	25,620,000
Exercise period:	行使期:	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\$0.042 0.042港元	HK\$0.074 0.074港元	HK\$0.084 0.084港元
Adjusted exercise price: (note d)	經調整行使價: (附註d)	HK\$1.68 1.68港元	HK\$0.74 0.74港元	HK\$0.84 0.84港元
Fair value:	公平值:	HK\$2,181,000 2,181,000港元	HK\$893,000 893,000港元	HK\$1,168,000 1,168,000港元

*note d:* The exercise price was adjusted due to share consolidation on 2 May 2019 and 16 March 2022 (as the case may be).

### 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:

*附註d:* 由於股份合併,行使價已於二零一九年五月二日及二零二二年三月十六日(視乎情況而定)調整。

# 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 2022, as follows:

Date of grant	Category	Number of awarded shares granted	Number of awarded shares lapsed	Number of awarded shares cancelled	Number of awarded shares outstanding as at 31 December 2022	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	已註銷獎勵股份數目	於二零二二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	855,000	-	(855,000)	-	One year from the date of grant 自授出日期起計一年	<i>e, g</i>
14 October 2019 二零一九年十月十四日	Director: CHOW Man Ki Kelly 董事: 周文姬	424,000	-	(424,000)	-	One year from the date of grant 自授出日期起計一年	<i>f, g</i>
	Employees (in aggregate)	1,278,000	(854,000)	(424,000)	-	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	<i>f, g</i>
	僱員(合計)					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	
	Advisors (in aggregate)	1,708,000	(1,708,000)	-	-	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	
	顧問(合計)					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	

*note e:* As additional time was 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 Mr. CHIAU Sing Chi, the grantee, in August 2021 mutually agreed that the awarded shares, which were originally vested on the first anniversary of the date of grant, 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.

### 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」)並授出截至二零二二年十二月三十一日止的股份獎勵如下:

*附註 e:* 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, 於二零二一年八月, 本公司與承授人周星馳先生共同約定, 原定於授出日期首週年日歸屬的獎勵股份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。

# 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)

*note f:* Among 1,278,000 awarded shares granted to employees on 14 October 2019, 424,000 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 424,000 awarded shares granted to Ms. CHOW Nga Chee Alice, the remaining 854,000 awarded shares granted to employees and 1,708,000 awarded shares granted to advisors have been lapsed before 1 April 2022.

As additional time was 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 each of Ms. CHOW Man Ki Kelly and Ms. CHOW Nga Chee Alice in October 2021 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.

*note g:* On 14 August 2022, in order to reduce administrative cost of the Company and improve the cashflow position of the Company, the Board has resolved to terminate the share award scheme with effect from the same date. As at 14 August 2022, none of the awarded shares previously granted to the grantees have been vested and the relevant grantees agreed with the Company to cancel such award without compensation.

No share-based payments was recognized in the nine months ended 31 December 2022 (2021: 1,218,000, HK\$51,000 of which is related to awarded shares granted to Ms. CHOW Nga Chee Alice (executive Director) and HK\$777,000 of which is related to share options granted to Ms. CHOW Man Ki Kelly (executive Director) and Ms. CHOW Nga Chee Alice (executive Director)).

### 4. 以股份為基礎之付款(續)

#### 股份獎勵(續)

*附註f:* 於二零一九年十月十四日授予僱員的1,278,000股獎勵股份中，424,000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424,000股獎勵股份外，剩餘的授予僱員的854,000股獎勵股份及授予顧問的1,708,000股獎勵股份已於二零二二年四月一日前失效。

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，於二零二一年十月，本公司與周文姬女士及周雅緻女士各自共同約定，原定於授出日期首週年日及第二週年日歸屬的獎勵股份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）全部歸屬周文姬及周雅緻女士。

*附註g:* 於二零二二年八月十四日，為降低本公司之行政成本及改善本公司之現金流狀況，董事會已決議終止股份獎勵計劃，自同日起生效。於二零二二年八月十四日，先前授予承授人之獎勵股份概未歸屬以及相關承授人與本公司協定取消該等獎勵而毋須給予補償。

於截至二零二二年十二月三十一日止九個月概無確認以股份為基礎之付款（二零二一年：1,218,000港元，其中51,000港元與授予周雅緻女士（執行董事）的獎勵股份有關及其中777,000港元與授予周文姬女士（執行董事）及周雅緻女士（執行董事）的購股權有關）。

# 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	
		2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
		(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
Imputed interest on convertible bonds	可換股債券之推算利息	421	558	1,218	1,608
Interest expenses on lease liabilities	租賃負債利息支出	53	88	187	270
		474	646	1,405	1,878

# 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	
	2022 二零二二年 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)	2022 二零二二年 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)
Direct expenses of cinema business	321	1,108	1,068	2,560
Depreciation of property, plant and equipment	3	104	3	538
Depreciation of right-of-use assets	-	346	-	801
Exchange (gain)/loss	(179)	(314)	1,454	(536)
Impairment of deposits paid and other receivables	-	-	-	3
Staff costs (including directors' remuneration)				
– Salaries and allowance	1,532	1,693	4,366	5,415
– Equity settled share-based payments	-	3	-	828
– Retirement scheme contributions	210	158	608	472
Equity settled share-based payments paid to advisors	-	-	-	390

# NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

## 簡明季度財務資料附註

### 7. TAXATION

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 2022 and 2021.

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 2022 and 2021.

### 8. DIVIDEND

The Directors do not recommend the payment of any dividend for the nine months ended 31 December 2022 (nine months ended 31 December 2021: Nil).

### 7. 稅項

由於本集團於截至二零二二年及二零二一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。

由於本集團之中國附屬公司於截至二零二二年及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。

### 8. 股息

董事並不建議派付截至二零二二年十二月三十一日止九個月之任何股息（截至二零二一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

### 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	
	2022 二零二二年 HK Cent 港仙 (Unaudited) (未經審核)	2021 二零二一年 HK Cent 港仙 (Restated) (經重列) (Unaudited) (未經審核)	2022 二零二二年 HK Cent 港仙 (Unaudited) (未經審核)	2021 二零二一年 HK Cent 港仙 (Restated) (經重列) (Unaudited) (未經審核)
Basic and diluted loss per share 每股基本及攤薄虧損	(3.21)	(2.76)	(8.90)	(11.27)

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

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	
	2022 二零二二年 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)	2022 二零二二年 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)
Loss for the period attributable to owners of the Company 本公司擁有人應佔本期間虧損	(3,292)	(2,742)	(9,139)	(10,170)



# 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 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	
	2022 二零二二年	2021 二零二一年 (Restated) (經重列)	2022 二零二二年	2021 二零二一年 (Restated) (經重列)
Weighted average number of ordinary shares for the purpose of basis loss per share	102,644,466	99,483,576	102,644,466	90,203,740

The weighted average numbers of ordinary shares for the purpose of calculating basic loss per share for the three and nine months ended 31 December 2021 have been retrospectively adjusted to reflect the share consolidation with effect from 16 March 2022.

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 2022 and 2021 because they are antidilutive in calculating the diluted loss per share.

### 9. 每股虧損 (續)

#### 每股基本及攤薄虧損 (續)

用於計算截至二零二一年十二月三十一日止三個月及九個月每股基本虧損的普通股加權平均數已予追溯調整，以反映自二零二二年三月十六日起生效的股份合併。

在計算截至二零二二年及二零二一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。

# NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

## 簡明季度財務資料附註

### 10. CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

### 10. 簡明綜合權益變動表

		Share capital	Share premium	Contributed surplus	Equity component of convertible bonds 可換股債券	Share option reserve 購股權儲備	Shares held for the share award scheme 股份獎勵計劃所持股份	Exchange reserve 匯兌儲備	Accumulated losses 累計虧損	Attributable to owners of the Company 擁有人應佔本公司	Non-controlling interests 非控股權益	Total 總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
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
At 1 April 2022 (Audited)	於二零二二年四月一日 (經審核)	10,265	424,560	132,237	8,743	2,788	1,738	(2,360)	(572,170)	5,801	(1,154)	4,647
Loss for the period	本期間虧損	-	-	-	-	-	-	-	(9,139)	(9,139)	(101)	(9,240)
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	-	-	-	-	-	-	958	-	958	82	1,040
Total comprehensive loss for the period	本期間全面虧損總額	-	-	-	-	-	-	958	(9,139)	(8,181)	(19)	(8,200)
Cancellation of awarded shares	獎勵股份註銷	-	-	-	-	-	(1,738)	-	1,738	-	-	-
At 31 December 2022 (Unaudited)	於二零二二年十二月三十一日 (未經審核)	10,265	424,560	132,237	8,743	2,788	-	(1,402)	(579,571)	(2,380)	(1,173)	(3,553)

# NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

## 簡明季度財務資料附註

### 11. COMPARATIVE FIGURES

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

### 11. 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 2022, 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

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	2,757,352	2.69%
	Held by trust (Note 1) 由信託持有(附註1)	40,212,124	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)	40,212,124	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 2022 was 102,644,466.

### 董事及最高行政人員於股份及相關股份之權益及淡倉

於二零二二年十二月三十一日，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	2,757,352	2.69%
	Held by trust (Note 1) 由信託持有(附註1)	40,212,124	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)	40,212,124	39.17%

#### 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。
- 本公司於二零二二年十二月三十一日之已發行股本總數為102,644,466股。

## OTHER INFORMATION 其他資料

### Long positions in the underlying shares of the Company

Please refer to page 30 of this third quarterly report for the share options held by the Directors as at 31 December 2022.

Pursuant to a subscription and settlement agreement and the supplemental agreement entered into between Mr. CHIAU Sing Chi (“Mr. Chiau”) and the Company on 7 December 2021 and 28 December 2021 respectively, the convertible bonds in principal of HK\$19,000,000 were issued to Mr. Chiau and 69,090,090 number of Shares which would be allotted and issued upon the exercise in full of the convertible bonds, which were held by Mr. Chiau, as at 31 December 2022.

Save as disclosed above, as at 31 December 2022, 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.

### 於本公司相關股份之好倉

有關董事於二零二二年十二月三十一日持有的購股權，請參閱本第三季度業績報告第30頁。

根據周星馳先生（「周先生」）與本公司分別於二零二一年十二月七日及二零二一年十二月二十八日訂立的認購及清償協議和補充協議，於二零二二年十二月三十一日，已向周先生發行本金額19,000,000港元的可換股債券及周先生所持可換股債券獲全面行使時將予配發及發行的69,090,090股股份。

除上文披露者外，於二零二二年十二月三十一日，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 2022, 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，於二零二二年十二月三十一日，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)	40,212,124	39.17%
Treasure Offshore Holdings Limited (Note 1)	Treasure Offshore Holdings Limited (附註1)	40,212,124	39.17%
Beglobal Investments Limited (Note 2)	Beglobal Investments Limited (附註2)	40,212,124	39.17%
Golden Treasure Global Investment Limited (Note 2)	Golden Treasure Global Investment Limited (附註2)	7,250,000	7.06%
KO Kin Hang	高健行	5,135,500	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 32,962,124 shares of the Company (representing approximately 32.11% of the issued share capital of the Company) and indirectly holds 7,250,000 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 2022.
3. The total number of the issued share capital of the Company as at 31 December 2022 was 102,644,466.

### 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 expired on 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. 於二零二二年十二月三十一日，Beglobal Investments Limited 直接持有32,962,124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7,250,000股本公司股份（佔本公司已發行股本約7.06%）。
3. 本公司於二零二二年十二月三十一日之已發行股本總數為102,644,466股。

### 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，且已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。

## OTHER INFORMATION 其他資料

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 2022 於二零二二年四月一日 所持購股權數目 (Note 1) (附註1)	Number of options granted 授出之 購股權數目 (Note 2) (附註2)	Number of options exercised 行使之 購股權數目 (Note 2) (附註2)	Number of options cancelled/lapsed 註銷/失效之 購股權數目 (Note 2) (附註2)	Number of options held as at 31 December 2022 於二零二二年十二月三十一日 所持購股權數目 (Note 2) (附註2)
		'000 千份	'000 千份	'000 千份	'000 千份	'000 千份
<b>Directors</b>						
<b>董事</b>						
CHOW Man Ki Kelly 周文姬	2018A	750	-	-	-	750
CHOW Nga Chee Alice 周雅緻	2021A	854	-	-	-	854
<b>Employees</b> <b>僱員</b>	2018A	750	-	-	-	750
<b>Advisors</b>						
<b>顧問</b>						
HAO Jing 郝靚	2020A	850	-	-	-	850
CHAN Ka Yin 陳家賢	2021A	854	-	-	-	854
		5,662	-	-	-	5,662

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: The number of share options mentioned are adjusted to reflect the share consolidation effective on 2 May 2019 and 16 March 2022 (as the case may be).

附註2：所述購股權數目經調整以反映二零一九年五月二日及二零二二年三月十六日（視乎情況而定）生效的股份合併。



## OTHER INFORMATION 其他資料

### 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 2022.

### 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 2022, 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

### 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，或已於二零二二年十二月三十一日行使任何該等權利。

### 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二零二二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

## OTHER INFORMATION 其他資料

independent non-executive Directors, namely Mr. TSUI Wing Tak (Chairman), Ms. CHOI Mei Ping and Ms. CHAN Yuet Ching. The Group's unaudited results for the nine months ended 31 December 2022 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.

### 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 2022.

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

Hong Kong, 13 February 2023

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. TSUI Wing Tak and Ms. CHAN Yuet Ching as independent non-executive Directors.

員會現由三名獨立非執行董事徐永得先生(主席)、蔡美平女士及陳乙晴女士組成。委員會已審閱本集團截至二零二二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。

### 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，於截至二零二二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，二零二三年二月十三日

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、徐永得先生及陳乙晴女士。

