



GET HOLDINGS LIMITED 智易控股有限公司*

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)
(於開曼群島註冊成立及於百慕達存續之有限公司)

Stock code 股份代號: 8100

2023

INTERIM REPORT 中期報告

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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This report, for which the directors (the “Directors”) of GET Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief: (1) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive; (2) there are no other matters the omission of which would make any statement in this report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.

香港聯合交易所有限公司（「聯交所」）GEM的特色

GEM的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資者應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資的決定。

由於GEM上市公司通常為中小型公司，在GEM買賣的證券可能會較於聯交所主板買賣之證券承受較大的市場波動風險，同時無法保證在GEM買賣的證券會有高流通量的市場。

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本報告的資料乃遵照聯交所GEM證券上市規則（「GEM上市規則」）而刊載，旨在提供有關智易控股有限公司（「本公司」）的資料；本公司各董事（「董事」）願就本報告共同及個別地承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信：(1)本報告所載資料在各重要方面均屬準確完備，並無誤導或欺詐成分；(2)並無遺漏其他事項，足以令致本報告所載任何陳述產生誤導；及(3)本報告所表達一切意見均經過審慎周詳考慮後方始作出，並以公平合理的基準及假設為依據。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS – UNAUDITED

簡明綜合損益表 – 未經審核

The board of Directors (the “Board”) of GET Holdings Limited (the “Company”) is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three months and six months ended 30 June 2023, together with the comparative unaudited figures for the corresponding periods in 2022, as follows:

智易控股有限公司（「本公司」）董事會（「董事會」）欣然公佈，本公司及其附屬公司（統稱為「本集團」）截至二零二三年六月三十日止三個月及六個月的未經審核簡明綜合業績，連同二零二二年同期的未經審核比較數字如下：

For the three months and six months ended 30 June 2023
(Expressed in Hong Kong dollars)

截至二零二三年六月三十日止三個月及六個月
(以港元列示)

	Note 附註	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Revenue	4	18,097	21,089	43,500	54,431
Cost of sales		(5,265)	(8,671)	(13,175)	(17,835)
Gross profit		12,832	12,418	30,325	36,596
Other income and other gains and (losses), net	5	(3,347)	(1,221)	(1,509)	(3,782)
Reversal of impairment loss on trade and other receivables		127	223	814	343
Selling and administrative expenses		(15,254)	(14,957)	(31,010)	(30,587)
(Loss)/profit from operations		(5,642)	(3,537)	(1,380)	2,570
Finance costs	6(a)	(23)	(38)	(40)	(84)
(Loss)/profit before tax	6	(5,665)	(3,575)	(1,420)	2,486
Income tax expense	7	166	(13)	(617)	(2,036)
(Loss)/profit for the period		(5,499)	(3,588)	(2,037)	450
Attributable to:					
Owners of the Company		(5,121)	(3,519)	(2,951)	(2,939)
Non-controlling interests		(378)	(69)	914	3,389
		(5,499)	(3,588)	(2,037)	450
Loss per share (HK cents)	8				
Basic		(1.15)	(0.79)	(0.66)	(0.66)
Diluted		(1.15)	(0.79)	(0.66)	(0.66)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME – UNAUDITED

簡明綜合損益及其他全面收益表 – 未經審核

For the three months and six months ended 30 June 2023
(Expressed in Hong Kong dollars)

截至二零二三年六月三十日止三個月及六個月
(以港元列示)

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
(Loss)/profit for the period	本期間 (虧損) / 溢利	(5,499)	(3,588)	(2,037)	450
Other comprehensive income for the period:	本期間其他全面收益：				
<i>Items that may be reclassified to profit or loss:</i>	<i>可重新分類至損益的項目：</i>				
Exchange differences on translation of financial statements of overseas subsidiaries	換算海外附屬公司財務報表之匯兌差額	52	30	41	26
<i>Items that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益的項目：</i>				
Fair value changes of equity instruments at fair value through other comprehensive income ("FVTOCI")	透過其他全面收益以公平價值列賬 (「透過其他全面收益以公平價值列賬」) 股本工具的公平價值變動	(40)	(162)	(40)	(148)
Other comprehensive income for the period, net of tax	本期間其他全面收益，扣除稅項	12	(132)	1	(122)
Total comprehensive income for the period	本期間全面收益總額	(5,487)	(3,720)	(2,036)	328
Attributable to:	以下人士應佔：				
Owners of the Company	本公司擁有人	(5,109)	(3,651)	(2,950)	(3,061)
Non-controlling interests	非控股權益	(378)	(69)	914	3,389
		(5,487)	(3,720)	(2,036)	328

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION – UNAUDITED

簡明綜合財務狀況表 – 未經審核

As at 30 June 2023
(Expressed in Hong Kong dollars)

於二零二三年六月三十日
(以港元列示)

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
	Note 附註		
Non-current assets			
Property, plant and equipment		586	648
Right-of-use assets	11	1,156	347
Goodwill		60,525	60,525
Intangible assets		116,129	113,797
Financial assets at FVTOCI			
透過其他全面收益 以公平價值列賬的金融資產	12	1,000	1,040
		179,396	176,357
Current assets			
Inventories		1,493	1,290
Trade and other receivables	13	9,041	28,284
Financial assets at fair value through profit or loss ("FVTPL")			
透過損益以公平價值列賬 (「透過損益以公平價值列賬」) 的金融資產	14	21,868	24,037
Tax recoverable		-	347
Pledged bank deposits		631	630
Cash and cash equivalents		86,284	70,592
		119,317	125,180
Current liabilities			
Trade and other payables	15	9,535	7,773
Contract liabilities		1,021	1,784
Borrowings	16	400	600
Lease liabilities		577	313
Current tax liabilities		26,616	26,421
		38,149	36,891
Net current assets		81,168	88,289
Total assets less current liabilities		260,564	264,646
Non-current liabilities			
Lease liabilities		586	4
Deferred tax liabilities		18,777	18,777
		19,363	18,781
NET ASSETS		241,201	245,865

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION – UNAUDITED

簡明綜合財務狀況表 – 未經審核

As at 30 June 2023
(Expressed in Hong Kong dollars)

於二零二三年六月三十日
(以港元列示)

			30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Note 附註		
Capital and reserves	資本及儲備			
Share capital	股本	17	4,444	4,444
Reserves	儲備	18	196,886	199,836
Equity attributable to owners of the Company	本公司擁有人應佔權益		201,330	204,280
Non-controlling interests	非控股權益		39,871	41,585
TOTAL EQUITY	總權益		241,201	245,865

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – UNAUDITED

簡明綜合權益變動表 – 未經審核

For the six months ended 30 June 2023
(Expressed in Hong Kong dollars)

截至二零二三年六月三十日止六個月
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔						Non- controlling interests	Total equity	
		Share capital	Share premium	Contributed surplus	Exchange reserve	Investment revaluation reserve	Accumulated losses	Total		
		股本	股份溢價	實繳盈餘	匯兌儲備	投資重估 儲備	累計虧損	總計	非控股權益	
		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	
At 1 January 2022	於二零二二年一月一日	4,444	517,181	992,154	(111)	(2,310)	(1,299,052)	212,306	40,172	252,478
(Loss)/profit for the period	本期間 (虧損) / 溢利	-	-	-	-	-	(2,939)	(2,939)	3,389	450
Other comprehensive income for the period	本期間其他全面收益	-	-	-	26	(148)	-	(122)	-	(122)
Total comprehensive income for the period	本期間全面收益總額	-	-	-	26	(148)	(2,939)	(3,061)	3,389	328
Dividends paid to non-controlling interests	已派付非控股權益股息	-	-	-	-	-	-	-	(2,595)	(2,595)
Changes in equity for the period	本期間權益變動	-	-	-	-	-	-	-	(2,595)	(2,595)
At 30 June 2022	於二零二二年六月三十日	4,444	517,181	992,154	(85)	(2,458)	(1,301,991)	209,245	40,966	250,211
At 1 January 2023	於二零二三年一月一日	4,444	517,181	992,154	(51)	(2,337)	(1,307,111)	204,280	41,585	245,865
(Loss)/profit for the Period	本期間 (虧損) / 溢利	-	-	-	-	-	(2,951)	(2,951)	914	(2,037)
Other comprehensive income for the Period	本期間其他全面收益	-	-	-	41	(40)	-	1	-	1
Total comprehensive income for the Period	本期間全面收益總額	-	-	-	41	(40)	(2,951)	(2,950)	914	(2,036)
Dividends paid to non-controlling interests	已派付非控股權益股息	-	-	-	-	-	-	-	(2,628)	(2,628)
Changes in equity for the Period	本期間權益變動	-	-	-	-	-	-	-	(2,628)	(2,628)
At 30 June 2023	於二零二三年六月三十日	4,444	517,181	992,154	(10)	(2,377)	(1,310,062)	201,330	39,871	241,201

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS – UNAUDITED

簡明綜合現金流量表 – 未經審核

For the six months ended 30 June 2023
(Expressed in Hong Kong dollars)

截至二零二三年六月三十日止六個月
(以港元列示)

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Net cash generated from operating activities	經營業務所得現金淨額	36,965	31,054
Net cash used in investing activities	投資活動所用現金淨額	(20,778)	(23,146)
Net cash used in financing activities	融資活動所用現金淨額	(563)	(962)
Net increase in cash and cash equivalents	現金及現金等價物增加淨額	15,624	6,946
Effect of foreign exchange rate changes	匯兌利率變動之影響	68	47
Cash and cash equivalents at 1 January	於一月一日的現金及現金等價物	70,592	81,852
Cash and cash equivalents at 30 June	於六月三十日的現金及現金等價物	86,284	88,845
Analysis of cash and cash equivalents:	現金及現金等價物分析：		
Cash and bank balances	現金及銀行結餘	86,284	88,845

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

For the six months ended 30 June 2023
(Expressed in Hong Kong dollars)

截至二零二三年六月三十日止六個月
(以港元列示)

1. CORPORATE INFORMATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 30 July 2001 and continued in Bermuda on 9 January 2014 (Bermuda time). The registered office of the Company is at Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda. The principal place of business of the Company in Hong Kong is located at Room 1204-05, 12/F., Centre Point, 181-185 Gloucester Road, Wanchai, Hong Kong.

The Company is listed on GEM of The Stock Exchange of Hong Kong Limited ("Stock Exchange"). The principal activity of the Company is investment holding. The Group is principally engaged in (i) research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisement; (ii) operation of a business-to-customer online sales platform and the business-to-business product trading; (iii) securities investment; and (iv) provision of corporate management solutions and information technology ("I.T.") contract services during the six months ended 30 June 2023 ("Period").

This unaudited condensed consolidated interim financial information of the Company for the Period is presented in thousands of units of Hong Kong Dollars ("HK\$'000"), unless otherwise stated. Hong Kong dollars ("HK\$") is the Company's functional and the Group's presentation currency.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These unaudited condensed consolidated interim financial statements of the Company have been prepared in accordance with the Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"), the accounting principles generally accepted in Hong Kong, and the applicable disclosures required by the Rules Governing the Listing of Securities on GEM of the Stock Exchange ("GEM Listing Rules").

The Group's 2023 interim unaudited condensed consolidated financial statements should be read in conjunction with the annual audited consolidated financial statements for the year ended 31 December 2022 and have been prepared under the historical cost convention, except for certain financial instruments that are measured at fair values. The principal accounting policies and methods of computation used in the preparation of these unaudited condensed consolidated financial statements are consistent with those used in the annual audited consolidated financial statements for the year ended 31 December 2022 except for the new and revised Hong Kong Financial Reporting Standards, amendments and interpretations ("new and revised HKFRSs") issued by the HKICPA that are adopted for the first time for the Period.

1. 公司資料

本公司於二零零一年七月三十日在開曼群島註冊成立為獲豁免有限公司，並於二零一四年一月九日（百慕達時間）在百慕達存續。本公司註冊辦事處位於Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda。本公司的香港主要營業地點位於香港灣仔告士打道181-185號中怡商業大廈12樓1204-05室。

本公司於香港聯合交易所有限公司（「聯交所」）GEM上市。本公司的主要業務為投資控股。於截至二零二三年六月三十日止六個月（「本期間」），本集團主要從事(i)研發及分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告；(ii)企業對消費者網上銷售平台及企業對企業產品貿易營運；(iii)證券投資；及(iv)提供企業管理解決方案及資訊科技（「資訊科技」）合約服務。

除非另有說明，否則本公司於本期間的未經審核簡明綜合中期財務資料以千港元（「千港元」）的單位列報。港元（「港元」）為本公司的功能貨幣及本集團的列報貨幣。

2. 財務報表的編製基準

本公司的此等未經審核簡明綜合中期財務報表已根據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則第34號「中期財務報告」、香港公認會計原則，以及聯交所GEM證券上市規則（「GEM上市規則」）所規定的適用披露資料編製。

本集團二零二三年中期未經審核簡明綜合財務報表應結合截至二零二二年十二月三十一日止年度之年度經審核綜合財務報表一併閱讀，並已根據歷史成本慣例編製，惟以公平價值計量的若干金融工具除外。除本期間首次採納香港會計師公會頒佈的新訂及經修訂香港財務報告準則、修訂及詮釋（「新訂及經修訂香港財務報告準則」）外，編製此等未經審核簡明綜合財務報表時採用的主要會計政策及計算方法與編製截至二零二二年十二月三十一日止年度之年度經審核綜合財務報表所採用者一致。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

For the six months ended 30 June 2023
(Expressed in Hong Kong dollars)

截至二零二三年六月三十日止六個月
(以港元列示)

3. ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

During the Period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2023. Hong Kong Financial Reporting Standards (“HKFRSs”) comprise Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards, and Interpretations. The adoption of these new and revised HKFRSs did not result in significant changes to the Group’s accounting policies, presentation of the Group’s unaudited condensed consolidated financial statements and amounts reported for the current and prior accounting periods.

The Group has not early applied new and revised HKFRSs that have been issued but are not yet effective for the financial period beginning on 1 January 2023. The Directors anticipate that the new and revised HKFRSs will be adopted in the Group’s unaudited condensed consolidated financial statements when they become effective. The Group is in the process of assessing, where applicable, the potential effect of all the new and revised HKFRSs that will be effective in future periods but is not yet in a position to state whether these new and revised HKFRSs would have a material impact on its results of operations and financial position.

4. REVENUE

Revenue from contracts with customers by service line for the periods is as follows:

3. 採納新訂及經修訂香港財務報告準則

於本期間內，本集團已採納所有由香港會計師公會頒佈的新訂及經修訂香港財務報告準則，該等準則與本集團業務有關，且於二零二三年一月一日開始的本集團會計期間生效。香港財務報告準則（「香港財務報告準則」）包括香港財務報告準則、香港會計準則及詮釋。採納此等新訂及經修訂香港財務報告準則並無導致本集團會計政策、本集團未經審核簡明綜合財務報表之呈報及本期間及過往會計期間呈報金額出現重大變動。

本集團並無提早應用已頒佈但尚未於二零二三年一月一日開始的財政期間生效的新訂及經修訂香港財務報告準則。董事預期，新訂及經修訂香港財務報告準則會將於彼等生效時獲本集團的未經審核簡明綜合財務報表採納。本集團已著手評估（倘適用）所有將於未來期間生效的新訂及經修訂香港財務報告準則的潛在影響，但尚未能指出該等新訂及經修訂香港財務報告準則會否對其經營業績及財務狀況構成重大影響。

4. 收入

期內按服務線劃分的客戶合約收入如下：

	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
	2023 二零二三年 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)	2023 二零二三年 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)
Revenue from contracts with customers within the scope of HKFRS 15				
Sales of computer and mobile phone software and toolbar advertisement	14,978	14,238	36,163	42,797
Provision of corporate management solutions and I.T. contract services	3,109	5,461	7,205	9,919
E-commerce which involves the operation of a business-to-customer online sales platform, and the business-to-business product trading	10	1,390	132	1,715
	18,097	21,089	43,500	54,431

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5. OTHER INCOME AND OTHER GAINS AND (LOSSES), NET

5. 其他收入以及其他收益及(虧損), 淨額

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 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)	2023 二零二三年 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)
Other income	其他收入				
Bank interest income	銀行利息收入	443	16	750	58
Dividend income	股息收入	35	25	231	177
Government grants (Note (i))	政府補助(附註(i))	-	248	-	248
Others	其他	1	-	16	1
		479	289	997	484
Other gains and (losses), net	其他收益及(虧損), 淨額				
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	-	(113)	-	(113)
Fair value loss on financial assets at FVTPL	透過損益以公平價值列賬的金融資產的公平價值虧損	(3,586)	(870)	(2,365)	(3,662)
Foreign exchange losses, net	匯兌虧損, 淨額	(240)	(527)	(141)	(491)
		(3,826)	(1,510)	(2,506)	(4,266)
Other income and other gains and (losses), net	其他收入以及其他收益及(虧損), 淨額	(3,347)	(1,221)	(1,509)	(3,782)

Note (i): During the six months ended 30 June 2022, the Group successfully applied for funding support from the Employment Support Scheme under the Anti-epidemic Fund, set up by the Hong Kong SAR Government. The purpose of the funding was to provide financial support to enterprises to retain their employees who would otherwise be made redundant. Under the terms of the grant, the Group was required not to make redundancies during the subsidy period and to spend all the funding on paying wages to the employees.

附註(i): 截至二零二二年六月三十日止六個月, 本集團已成功向香港特別行政區政府設立的防疫抗疫基金下推出的保就業計劃申請資助。補貼資金旨在透過向企業提供財政支援, 以保留可能會被遣散的僱員。根據授出條款, 本集團於補貼期間不得裁員, 並須將所有補貼資金用於支付僱員工資。

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6. (LOSS)/PROFIT BEFORE TAX

(Loss)/profit before tax has been arrived at after charging/(crediting):

6. 除稅前(虧損)/溢利

除稅前(虧損)/溢利已扣除/(計入)下列各項後
達致：

	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
	2023 二零二三年 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)	2023 二零二三年 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)
(a) Finance costs:				
Interest expense on lease liabilities	7	8	9	18
Interest expense on other loans	16	30	31	66
	23	38	40	84
(b) Staff costs (including directors' remuneration):				
Salaries, wages and other benefits	2,785	2,975	6,005	6,312
Retirement scheme contributions	102	84	244	172
	2,887	3,059	6,249	6,484
(c) Other items:				
Amortisation of intangible assets*	9,557	8,719	19,230	17,413
Auditor's remuneration	177	201	353	372
Depreciation on property, plant and equipment	17	44	35	145
Depreciation on right-of-use assets	178	187	360	374
Loss on disposal of property, plant and equipment	-	113	-	113
Fair value loss on financial assets at FVTPL	3,586	870	2,365	3,662
Reversal of impairment loss on trade and other receivables	(127)	(223)	(814)	(343)
Legal and professional fees	214	289	271	502
Expenses relating to short term lease	95	7	198	22

* Included in administrative expenses

* 計入行政開支

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7. INCOME TAX EXPENSE

Income tax expense in the unaudited condensed consolidated statement of profit or loss represents:

7. 所得稅開支

未經審核簡明綜合損益表的所得稅開支指：

	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
	2023 二零二三年 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)	2023 二零二三年 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)
Current tax				
- Hong Kong Profits Tax				
Provision for the period (Note (i))	(202)	(20)	542	1,959
- Withholding tax for the period (Note (ii))	36	33	75	77
	(166)	13	617	2,036

Note (i): Under the two-tiered profits tax regime, the first HK\$2 million of assessable profits of the qualifying group entity established in Hong Kong will be subject to a tax rate of 8.25% and assessable profits above that amount will be subject to a tax rate of 16.5%. The assessable profits of the group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a rate of 16.5%.

PRC Enterprise Income Tax rate for the subsidiary in the PRC is 25%. However, no provision was made for the Period and the six months ended 30 June 2022 as the subsidiary of the Group in the PRC incurred tax loss for the Period and the six months ended 30 June 2022.

Taxation for overseas subsidiaries is charged at the appropriate current rates of taxation ruling in the relevant countries in which the Group operates based on the existing legislation, interpretation and practices in respect thereof.

Note (ii): Withholding tax, regarding the external sales for which customers are located outside Hong Kong, is charged at the appropriate current rates of taxation ruling in relevant countries.

附註(i): 根據兩級制利得稅制度，於香港成立的合資格集團實體的首2,000,000港元應課稅溢利將以8.25%的稅率徵稅，而超過該數額之應課稅溢利將以16.5%的稅率徵稅。不符合兩級制利得稅制度之集團實體的應課稅溢利將繼續按16.5%的稅率徵稅。

中國附屬公司繳納的中國企業所得稅稅率為25%。然而，由於本集團於中國的附屬公司於本期間及截至二零二二年六月三十日止六個月產生稅項虧損，故並無就本期間及截至二零二二年六月三十日止六個月作出撥備。

海外附屬公司的稅項乃根據本集團營運所在有關國家的現行法例、詮釋及慣例按照現行適用的稅率計算。

附註(ii): 向位於香港境外的客戶進行外界銷售所涉及預扣稅乃按照有關國家現行適用的稅率計算。

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8. LOSS PER SHARE

(a) Basic loss per share

The calculation of basic loss per share is based on the loss attributable to owners of the Company and the weighted average number of ordinary shares of the Company in issue during the periods.

8. 每股虧損

(a) 每股基本虧損

每股基本虧損乃根據各期間本公司擁有人應佔虧損及本公司已發行普通股的加權平均股數計算。

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 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)	2023 二零二三年 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)
Loss	虧損				
Loss attributable to owners of the Company and loss for the purpose of calculating basic loss per share	本公司擁有人應佔虧損及用作計算每股基本虧損的虧損	(5,121)	(3,519)	(2,951)	(2,939)
		'000 千股	'000 千股	'000 千股	'000 千股
Number of shares	股份數目				
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	用作計算每股基本虧損的普通股加權平均股數	444,448	444,448	444,448	444,448
Basic loss per share (HK cents)	每股基本虧損 (港仙)	(1.15)	(0.79)	(0.66)	(0.66)

(b) Diluted loss per share

No adjustment had been made to the basic loss per share for the three months and six months ended 30 June 2023 and 2022 as the Company did not have any outstanding dilutive potential ordinary shares during the periods.

(b) 每股攤薄虧損

截至二零二三年及二零二二年六月三十日止三個月及六個月，由於本公司概無任何發行在外的潛在攤薄普通股，故各期間的每股基本虧損並無作出任何調整。

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9. SEGMENT REPORTING

The Group manages its businesses by divisions, which are organised by a mixture of both business lines and geographical locations. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resources allocation and performance assessment, the Group had four (2022: four) reportable segments during the Period:

- Research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisement ("Software Business")
- Securities investment ("Securities Investment Business")
- Provision of corporate management solutions and I.T. contract services ("Corporate Management Solutions and I.T. Contract Services Business")
- E-commerce which involves the operation of a business-to-customer online sales platform, and the business-to-business product trading ("B2C Online Sales Platform and B2B Product Trading Business")

(a) Segment results

For the purposes of monitoring segment performances and allocating resources between segments:

- Segment profit/(loss) represents profit earned by/(loss from) each segment without allocation of central administration costs, finance costs and income tax expense.
- Segment revenue reported below represents revenue generated from external customers.

9. 分部報告

本集團按部門管理其業務，由業務類別及地區混合組織而成。於本期間，本集團有四個（二零二二年：四個）報告分部，列報方式與為分配資源及評估表現而向本集團最高級行政管理人員內部報告資料的方式貫徹一致：

- 研發及分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告（「軟件業務」）
- 證券投資（「證券投資業務」）
- 提供企業管理解決方案及資訊科技合約服務（「企業管理解決方案及資訊科技合約服務業務」）
- 企業對消費者網上銷售平台及企業對企業產品貿易營運的電子商務（「B2C網上銷售平台及B2B產品貿易業務」）

(a) 分部業績

為監管分部表現及分配分部之間資源：

- 分部溢利／（虧損）指並無分配中央行政成本、融資成本及所得稅開支的每個分部所賺取溢利／（出現虧損）。
- 下文所報告分部收入指來自外界客戶的收入。

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9. SEGMENT REPORTING (continued)

(a) Segment results (continued)

Information regarding the Group's reportable segments for the Period is set out below.

9. 分部報告 (續)

(a) 分部業績 (續)

有關本集團於本期間的報告分部資料載列如下。

		Six months ended 30 June 2023 截至二零二三年六月三十日止六個月				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
		軟件業務	證券投資業務	企業管理解決方案及資訊科技合約服務業務	B2C網上銷售平台及B2B產品貿易業務	總計
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Revenue	收入					
Revenue from external customers	外界客戶收入	36,163	-	7,205	132	43,500
Results	業績					
Segment results	分部業績	4,746	(2,166)	612	(26)	3,166
Reconciliation:	對賬:					
Interest income	利息收入					750
Unallocated amounts	未分配款項					
- Reversal of impairment loss on other receivables	- 其他應收款項的減值虧損撥回					141
- Corporate expenses	- 企業開支					(5,437)
Loss from operations	經營虧損					(1,380)
Finance costs	融資成本					(40)
Loss before tax	除稅前虧損					(1,420)
Income tax expense	所得稅開支					(617)
Loss for the Period	本期間虧損					(2,037)

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9. SEGMENT REPORTING (continued)

(a) Segment results (continued)

9. 分部報告 (續)

(a) 分部業績 (續)

Six months ended 30 June 2023 截至二零二三年六月三十日止六個月				
Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Other segment information:	其他分部資料:			
Amortisation of intangible assets	無形資產攤銷	(19,230)	-	(19,230)
Depreciation on property, plant and equipment	物業、廠房及設備折舊	-	(1)	(35)
(Provision for)/reversal of impairment loss on trade receivables	貿易應收賬款的減值虧損(撥備)/撥回	-	(59)	673
Fair value loss on financial assets at FVTPL	透過損益以公平價值列賬的金融資產的公平價值虧損	-	(2,365)	(2,365)
Legal and professional fees	法律及專業費用	(4)	-	(6)

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9. SEGMENT REPORTING (continued)

(a) Segment results (continued)

9. 分部報告 (續)

(a) 分部業績 (續)

		Six months ended 30 June 2022 截至二零二二年六月三十日止六個月				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
		軟件業務	證券投資業務	企業管理解決方案及資訊科技合約服務業務	B2C網上銷售平台及B2B產品貿易業務	總計
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Revenue	收入					
Revenue from external customers	外界客戶收入	42,797	-	9,919	1,715	54,431
Results	業績					
Segment results	分部業績	11,861	(3,516)	393	(895)	7,843
Reconciliation:	對賬:					
Interest income	利息收入					58
Other income	其他收入					128
Unallocated expenses	未分配開支					
- Reversal of impairment loss on other receivables	- 其他應收款項的減值虧損撥回					300
- Corporate expenses	- 企業開支					(5,759)
Profit from operations	經營溢利					2,570
Finance costs	融資成本					(84)
Profit before tax	除稅前溢利					2,486
Income tax expense	所得稅開支					(2,036)
Profit for the period	本期間溢利					450

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9. SEGMENT REPORTING (continued)

(a) Segment results (continued)

		Six months ended 30 June 2022 截至二零二二年六月三十日止六個月				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Other segment information:	其他分部資料：					
Amortisation of intangible assets	無形資產攤銷	(17,413)	-	-	-	(17,413)
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	-	-	(113)	-	(113)
Depreciation on property, plant and equipment	物業、廠房及設備折舊	-	-	(112)	(31)	(143)
Depreciation on right-of-use assets	使用權資產折舊	-	-	(9)	-	(9)
Fair value loss on financial assets at FVTPL	透過損益以公平價值列賬的金融資產的公平價值虧損	-	(3,662)	-	-	(3,662)
Legal and professional fees	法律及專業費用	(19)	-	-	(8)	(27)

(b) Segment assets and liabilities

For the purpose of monitoring segment performance and allocating resources between segments:

- Segment assets include all tangible, intangible assets and current assets with the exception of other corporate assets.
- Segment liabilities include all current and non-current liabilities with the exception of accrued central administration costs and liabilities.

9. 分部報告 (續)

(a) 分部業績 (續)

Six months ended 30 June 2022
截至二零二二年六月三十日止六個月

		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Other segment information:	其他分部資料：					
Amortisation of intangible assets	無形資產攤銷	(17,413)	-	-	-	(17,413)
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	-	-	(113)	-	(113)
Depreciation on property, plant and equipment	物業、廠房及設備折舊	-	-	(112)	(31)	(143)
Depreciation on right-of-use assets	使用權資產折舊	-	-	(9)	-	(9)
Fair value loss on financial assets at FVTPL	透過損益以公平價值列賬的金融資產的公平價值虧損	-	(3,662)	-	-	(3,662)
Legal and professional fees	法律及專業費用	(19)	-	-	(8)	(27)

(b) 分部資產及負債

為監管分部表現及分配分部之間的資源：

- 分部資產包括所有有形資產、無形資產及流動資產，惟不包括其他企業資產。
- 分部負債包括所有流動及非流動負債，惟不包括應計中央行政成本及負債。

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9. SEGMENT REPORTING (continued)

(b) Segment assets and liabilities (continued)

Information regarding the Group's reportable segments as at 30 June 2023 is set out below.

9. 分部報告 (續)

(b) 分部資產及負債 (續)

有關本集團於二零二三年六月三十日的報告分部資料載列如下。

		30 June 2023 二零二三年六月三十日				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
		軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	企業管理 解決方案及 資訊科技 合約服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	B2C網上銷售平 台及B2B 產品貿易業務 HK\$'000 千港元 (Unaudited) (未經審核)	總計 HK\$'000 千港元 (Unaudited) (未經審核)
Assets	資產					
Segment assets	分部資產	195,239	30,083	15,188	13,113	253,623
Reconciliation:	對賬:					
Unallocated assets	未分配資產					
- Right-of-use assets	- 使用權資產					1,156
- Trade and other receivables	- 貿易及其他應收款項					476
- Cash and cash equivalents	- 現金及現金等價物					43,458
Total assets	資產總值					298,713
Liabilities	負債					
Segment liabilities	分部負債	49,142	30	6,343	437	55,952
Reconciliation:	對賬:					
Unallocated liabilities	未分配負債					
- Trade and other payables	- 貿易及其他應付款項					397
- Lease liabilities	- 租賃負債					1,163
Total liabilities	負債總額					57,512
Other segment information:	其他分部資料:					
Development costs capitalised	開發成本資本化	21,562	-	-	-	21,562

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9. SEGMENT REPORTING (continued)

(b) Segment assets and liabilities (continued)

Information regarding the Group's reportable segments as at 31 December 2022 is set out below.

9. 分部報告 (續)

(b) 分部資產及負債 (續)

有關本集團於二零二二年十二月三十一日的報告分部資料載列如下。

		31 December 2022 二零二二年十二月三十一日				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
		軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	合約服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	產品貿易業務 HK\$'000 千港元 (Unaudited) (未經審核)	總計 HK\$'000 千港元 (Unaudited) (未經審核)
Assets	資產					
Segment assets	分部資產	196,346	32,320	14,755	13,823	257,244
Reconciliation:	對賬：					
Unallocated assets	未分配資產					
- Right-of-use assets	- 使用權資產					347
- Trade and other receivables	- 貿易及其他應收款項					654
- Cash and cash equivalents	- 現金及現金等價物					43,292
Total assets	資產總值					<u>301,537</u>
Liabilities	負債					
Segment liabilities	分部負債	46,756	60	6,492	1,028	54,336
Reconciliation:	對賬：					
Unallocated liabilities	未分配負債					
- Trade and other payables	- 貿易及其他應付款項					1,019
- Lease liabilities	- 租賃負債					317
Total liabilities	負債總額					<u>55,672</u>
Other segment information:	其他分部資料：					
Additions to property, plant and equipment	添置物業、廠房及設備	-	-	2	664	666
Development costs capitalised	開發成本資本化	46,856	-	-	-	46,856

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9. SEGMENT REPORTING (continued)

(c) Geographical information

The following tables set out information about the geographical locations of (i) the Group's revenue from external customers and (ii) the Group's property, plant and equipment, right-of-use assets, intangible assets and goodwill ("specified non-current assets"). The geographical locations of revenue are based on the locations of customers and locations of services rendered. The geographical locations of the specified non-current assets are based on the physical locations of the assets, in the case of property, plant and equipment and right-of-use assets, and the locations of the operation to which they are allocated, in the case of intangible assets and goodwill.

9. 分部報告 (續)

(c) 地區資料

下表載列有關(i)本集團外界客戶的收入及(ii)本集團的物業、廠房及設備、使用權資產、無形資產及商譽(「特定非流動資產」)的地理位置資料。收入的地理位置乃以客戶的位置及提供服務的位置為基準。特定非流動資產的地理位置乃以資產的實際所在位置(就物業、廠房及設備以及使用權資產而言)及獲分配經營業務的位置(就無形資產及商譽而言)為基準。

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 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)	2023 二零二三年 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)
United States of America	美利堅合眾國	6,810	6,040	15,467	16,426
Hong Kong	香港	3,177	5,728	7,487	10,415
Germany	德國	624	786	2,514	3,451
United Kingdom	英國	1,012	1,051	2,344	2,832
Japan	日本	643	730	1,443	2,186
Canada	加拿大	495	457	1,147	1,447
Australia	澳洲	514	481	1,111	1,253
Russia	俄羅斯	15	65	43	716
Mainland China	中國內地	114	39	273	277
Others	其他	4,693	5,712	11,671	15,428
		18,097	21,089	43,500	54,431

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Specified non-current assets	特定非流動資產		
Hong Kong	香港	177,813	174,673
Mainland China	中國內地	583	644
		178,396	175,317

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9. SEGMENT REPORTING (continued)

(d) Information about major customers

For the six months ended 30 June 2023 and 2022, no individual customer contributed over 10% of the total revenue of the Group.

10. DIVIDENDS

The Board does not recommend the payment of any dividend for the Period (2022: Nil).

11. RIGHT-OF-USE ASSETS

During the Period, the Group entered into a new lease agreement for office premises for a fixed period of two years. The Group made fixed monthly payments on usage of the premises during the contract period. Upon commencement of the lease, the Group recognised approximately HK\$1,169,000 of right-of-use assets and lease liabilities.

The depreciation of right-of-use assets for the Period was approximately HK\$360,000 (2022: approximately HK\$374,000).

During the six months ended 30 June 2022, no new lease agreement with lease term of more than 12 months was entered into by the Group.

9. 分部報告 (續)

(d) 有關主要客戶的資料

截至二零二三年及二零二二年六月三十日止六個月，並無單一客戶貢獻本集團收益總額10%以上。

10. 股息

董事會不建議就本期間派付任何股息 (二零二二年：無)。

11. 使用權資產

於本期間，本集團就辦公室物業訂立了新租賃協議，固定期限為兩年。本集團於合約期間就使用物業每月支付固定款項。租賃開始時，本集團確認使用權資產及租賃負債約1,169,000港元。

本期間的使用權資產折舊為約360,000港元 (二零二二年：約374,000港元)。

截至二零二二年六月三十日止六個月，本集團並無訂立租期超過12個月之新租賃協議。

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12. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

12. 透過其他全面收益以公平價值列賬的金融資產

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Unlisted equity securities	非上市股本證券	1,000	1,040
Analysed as:	分析為以下項目：		
Non-current assets	非流動資產	1,000	1,040

The fair value of unlisted equity securities are estimated by using index return method by an independent valuer.

非上市股本證券的公平價值，由一名獨立估值師使用指數回報法估算。

13. TRADE AND OTHER RECEIVABLES

13. 貿易及其他應收款項

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收賬款	11,433	16,307
Less: loss allowance (Note (b))	減：虧損撥備 (附註(b))	(4,354)	(5,027)
		7,079	11,280
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	1,406	14,481
Amounts due from brokers	應收經紀款項	468	2,435
Amounts due from non-controlling interests of a subsidiary (Note (c))	應收一間附屬公司之非控股權益款項 (附註(c))	88	88
Other loan receivable (Note (d))	其他應收貸款 (附註(d))	-	-
		9,041	28,284

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13. TRADE AND OTHER RECEIVABLES (continued)

(a) Ageing analysis of trade receivables

According to the credit rating of different customers and service providers, the Group normally allows credit periods ranging from 0 to 90 days (31 December 2022: 0 to 90 days) to its trade customers and service providers.

The ageing analysis of the Group's trade receivables (net of allowance for impairment loss) based on due date is as follows:

13. 貿易及其他應收款項 (續)

(a) 貿易應收賬款的賬齡分析

根據不同客戶及服務供應商的信貸評級，本集團給予其貿易客戶及服務供應商的信貸期一般介乎0至90日（二零二二年十二月三十一日：0至90日）。

本集團的貿易應收賬款（扣除減值虧損撥備）根據到期日的賬齡分析如下：

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Not due	未逾期	5,666	10,170
Less than 1 month past due	逾期少於1個月	700	653
1 to 3 months past due	逾期1個月至3個月	646	286
More than 3 months but less than 12 months past due	逾期超過3個月但少於12個月	61	169
Over 12 months past due	逾期超過12個月	6	2
		1,413	1,110
		7,079	11,280

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13. TRADE AND OTHER RECEIVABLES (continued)

(b) Impairment of trade receivables

The Group recognises a loss allowance for expected credit losses ("ECL") on trade and other receivables. The amount of ECL is updated at each reporting date to reflect the changes in credit risk since initial recognition of the respective financial instruments.

The ECL on trade receivables are estimated using a provision matrix based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

(c) Amounts due from non-controlling interests of a subsidiary

The amounts due are unsecured, interest free and with no fixed repayment terms.

(d) Other loan receivable

The other loan receivable from Jun Yang Energy Holdings Limited ("Jun Yang Energy") is unsecured, interest-free and is repayable upon demand subject to the consent of all shareholders of Jun Yang Energy. The shareholding of the Group in Jun Yang Energy was diluted from approximately 35% to approximately 1.67% since 6 September 2019. Jun Yang Energy ceased to be recognised as an associate in the consolidated financial statements. Since then, the Group reclassified the loan receivable from an associate in respect of the loan due from Jun Yang Energy to other loan receivables.

The Group applies general approach to provide for ECL allowance prescribed by HKFRS 9. Lifetime ECL allowance for the loan receivable of HK\$27,230,000 was recognised during the year ended 31 December 2018 as the management assessed the ECL rate to be 100%. The management has reassessed the lifetime ECL on loan receivable from Jun Yang Energy, no reversal on the allowance on the other loan receivable from Jun Yang Energy was made for the Period and the year ended 31 December 2022.

13. 貿易及其他應收款項 (續)

(b) 貿易應收賬款的減值

本集團就貿易及其他應收款項確認預期信貸虧損(「預期信貸虧損」)之虧損撥備。預期信貸虧損金額於各報告日期更新,以反映有關金融工具的信貸風險自初始確認以來之變動。

貿易應收賬款的預期信貸虧損乃根據本集團過往之信貸虧損經驗採用撥備矩陣估計,並就債務人獨有的因素、整體經濟狀況以及於報告日期對現行及預測經濟狀況發展方向的評估(包括金錢時間值(如適用))作出調整。

(c) 應收一間附屬公司的非控股權益款項

有關款項為無抵押、免息且無固定還款期限。

(d) 其他應收貸款

應收君陽能源控股有限公司(「君陽能源」)的其他貸款為無抵押、免息且應按要求償還,惟獲君陽能源全體股東同意後方告作實。自二零一九年九月六日起,本集團於君陽能源的股權由約35%攤薄至約1.67%。君陽能源終止於綜合財務報表確認為聯營公司。自此,本集團就君陽能源所欠貸款重新分類應收一間聯營公司貸款至其他應收貸款。

本集團按香港財務報告準則第9號規定採用一般方法計提預期信貸虧損撥備。於截至二零一八年十二月三十一日止年度,已就應收貸款確認整個存續期的預期信貸虧損撥備27,230,000港元,原因為管理層評估得出的預期信貸虧損率為100%。管理層已重新評估應收君陽能源貸款於整個存續期的預期信貸虧損,於本期間及截至二零二二年十二月三十一日止年度概無就應收君陽能源的其他貸款作出撥回撥備。

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14. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

14. 透過損益以公平價值列賬的金融資產

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Equity securities held for trading, at fair value, listed in Hong Kong	按公平價值計量於香港上市的 持作買賣股本證券	21,867	24,036
Unlisted equity securities	非上市股本證券	1	1
Analysed as: Current assets	分析為以下項目： 流動資產	21,868	24,037

The investments represent listed and unlisted equity securities investments that offer the Group the opportunity for return through dividend income and fair value gains. They have no fixed maturity or coupon rate. The fair value of listed securities traded in an active market are based on market prices at the end of reporting period. The fair value of listed equity securities which are suspended of trading in an active market and the unlisted equity securities are estimated by using the index return method by an independent valuer.

該等投資指透過股息收入及公平價值收益為本集團提供回報機會的上市及非上市股本證券投資，其並無固定到期日或息票率。於活躍市場買賣的上市證券的公平價值乃根據於報告期末的市價。於活躍市場暫停買賣的上市股本證券及非上市股本證券的公平價值，由一名獨立估值師使用指數回報法估計。

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15. TRADE AND OTHER PAYABLES

15. 貿易及其他應付款項

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	貿易應付賬款	3,031	2,335
Accrued expenses and other payables	應計費用及其他應付款項	6,504	5,438
		9,535	7,773

The ageing analysis of trade payables, based on the date of receipt of goods/services, is as follows:

貿易應付賬款根據收取貨品／服務日期的賬齡分析如下：

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Less than 3 months	少於3個月	704	1,346
3 to 12 months	3個月至12個月	1,437	989
More than 12 months	超過12個月	890	-
		3,031	2,335

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16. BORROWINGS

At 30 June 2023 and 31 December 2022, the borrowings represented a loan from a financial institution. The loan is unsecured, bear interest at 12% per annum and is repayable within one year.

The borrowings are arranged at fixed interest rates and exposed the Group to fair value interest rate risk.

The carrying amounts of the borrowings are denominated in the following currencies.

16. 借款

於二零二三年六月三十日及二零二二年十二月三十一日，借款指來自金融機構的貸款。貸款為無抵押、按年利率12%計息並應於一年內償還。

借款按固定利率計息，因此令本集團面臨公平價值利率風險。

借款的賬面值按以下貨幣列值。

		30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
HK\$	港元	400	600
		400	600

17. SHARE CAPITAL

17. 股本

		Nominal value per share 每股面值	Number of shares 股份數目	Amount 金額
		HK\$ 港元	'000 千股	HK\$'000 千港元
Authorised:	法定：			
Ordinary shares	普通股			
At 1 January 2023 and 30 June 2023 (Unaudited)	於二零二三年一月一日及 二零二三年六月三十日 (未經審核)	0.01	80,000,000	800,000
Issued and fully paid:	已發行及繳足：			
Ordinary shares	普通股			
At 1 January 2023 and 30 June 2023 (Unaudited)	於二零二三年一月一日及 二零二三年六月三十日 (未經審核)	0.01	444,448	4,444

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18. RESERVES

The amounts of the Group's reserves and the movements therein for the Period and the same period of the previous year are presented in the unaudited condensed consolidated statement of changes in equity.

19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following disclosures of fair value measurements use a fair value hierarchy that categorises into three levels the inputs to valuation techniques used to measure fair value:

Level 1 inputs: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can assess at the measurement date.

Level 2 inputs: inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs: unobservable inputs for the asset or liability.

The Group's policy is to recognise the transfers into and out of any of the three levels as of the date of the events or changes in circumstances that caused the transfer.

18. 儲備

本集團於本期間及去年同期的儲備金額及變動於未經審核簡明綜合權益變動表列報。

19. 金融工具的公平價值計量

公平價值指市場參與者之間於計量日期在有序交易中出售資產將收取或轉讓負債將支付的價格。下文披露使用公平價值等級計量的公平價值，用作計量公平價值的估值方法輸入數據據此分為三個級別：

第一級 輸入數據： 本集團可於計量日期評估相同資產或負債的活躍市場報價（未經調整）。

第二級 輸入數據： 直接或間接的資產或負債可觀察輸入數據，而非第一級所包括的報價。

第三級 輸入數據： 資產或負債的不可觀察輸入數據。

本集團的政策為確認截至事件或情況變動日期導致轉撥的任何三個級別轉入及轉出情況。

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (b) Reconciliation of assets measured at fair value based on level 3 at 30 June 2023 and 31 December 2022:

19. 金融工具的公平價值計量 (續)

- (b) 於二零二三年六月三十日及二零二二年十二月三十一日根據第三級按公平價值計量的資產對賬：

		30 June 2023 二零二三年六月三十日		
		Financial assets at FVTOCI 透過其他 全面收益 以公平價值 列賬的 金融資產 Unlisted equity securities 非上市 股本證券	Financial assets at FVTPL 透過損益 以公平價值列賬的 金融資產 Listed equity securities 上市 股本證券	Unlisted equity securities 非上市 股本證券
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
At 1 January 2023	於二零二三年一月一日	1,040	3,885	1
Total losses recognised	於下列項目確認的虧損總額			
– in profit or loss ^(#)	– 損益 ^(#)	-	169	-
– in other comprehensive income	– 其他全面收益	(40)	-	-
At 30 June 2023	於二零二三年六月三十日	1,000	4,054	1

^(#) Included in other gains and losses

^(#) 計入其他收益及虧損

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (b) Reconciliation of assets measured at fair value based on level 3 at 30 June 2023 and 31 December 2022: (continued)

	於二零二二年一月一日 於下列項目確認的虧損總額 — 損益 ^(#) — 其他全面收益	1,067	4,730	1
At 1 January 2022				
Total losses recognised				
– in profit or loss ^(#)		–	(845)	–
– in other comprehensive income		(27)	–	–
At 31 December 2022	於二零二二年 十二月三十一日	1,040	3,885	1

^(#) Included in other gains and losses

The total gains/(losses) recognised in other comprehensive income are presented in fair value changes on financial assets at FVTOCI in the unaudited condensed consolidated statement of profit or loss and other comprehensive income.

The total gains/(losses) recognised in profit or loss including those for assets held at the end of reporting periods are presented in "Other income and other gains and losses" in the unaudited condensed consolidated statement of profit or loss.

19. 金融工具的公平價值計量 (續)

- (b) 於二零二三年六月三十日及二零二二年十二月三十一日根據第三級按公平價值計量的資產對賬：(續)

	31 December 2022 二零二二年十二月三十一日	Financial assets at FVTPL	Financial assets at FVTPL
Financial assets at FVTOCI 透過其他全面收益以公平價值列賬的金融資產 Unlisted equity securities 非上市股本證券	Financial assets at FVTPL 透過損益以公平價值列賬的金融資產 Listed equity securities 上市股本證券	Unlisted equity securities 非上市股本證券	Unlisted equity securities 非上市股本證券
HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)
1,067	4,730	1	
–	(845)	–	
(27)	–	–	
1,040	3,885	1	

^(#) 計入其他收益及虧損

於其他全面收益確認的收益／(虧損) 總額於未經審核簡明綜合損益及其他全面收益表中以透過其他全面收益以公平價值列賬的金融資產公平價值變動呈列。

於損益確認的收益／(虧損) 總額包括於報告期末所持資產，並於未經審核簡明綜合損益表中以「其他收入以及其他收益及虧損」呈列。

20. CAPITAL COMMITMENTS

Capital commitments at the end of the reporting periods are as follows:

	已訂約但未撥備： — 無形資產的開發成本
Contracted but not provided for: – development costs for intangible assets	
	21,563

20. 資本承擔

於報告期末的資本承擔如下：

30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
21,563	43,125

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BUSINESS REVIEW

Software Business

During the Period, the Software Business of the Group recorded a revenue of approximately HK\$36,163,000 (2022: approximately HK\$42,797,000), representing a decrease of approximately 15.5% as compared to that of the corresponding period in 2022. The segment profit of this business for the Period was approximately HK\$4,746,000 (2022: approximately HK\$11,861,000), representing a decrease of approximately 60.0% as compared to that of the corresponding period in 2022. Such a decrease in profit was primarily attributable to the decrease in revenue in this segment due to the fierce competition in software industry.

The Group has continued to strengthen its foothold in the software industry through Boom Max International Limited and its subsidiaries (collectively, the “Boom Max Group”), the operating unit of the Group carrying on the Software Business, which is one of the main revenue streams of the Group. The Group continues to offer a wide variety of software products including computer optimisation, malware prevention, gaming performance boosting, driver update, data and files protection software, with an aim to help the Group’s computer software users to combat cybersecurity threats and to reach the maximum computer optimisation.

Product innovation continues to be the main focus of the Boom Max Group. As the Group continues to invest in its research and development team, it aims to provide seamless and safe computer experience to its software users through strengthening its capability in network security, building software products and marketing channels. Further, security defense and computer optimisation continue to be a key focus of our product development team. During the Period, the Boom Max Group revamped some of its software products. New versions of software products featuring software updates and hard drive optimisation are expected to be launched in late 2023.

During the Period, the Boom Max Group continued to build and reinforce its sales and distribution channels, including the implementation of digital marketing campaigns. Apart from strengthening its customer base in traditional markets, the Group will continue to explore business opportunities and expand its distribution channels in the emerging markets such as countries in the Asia-Pacific region. In addition, our software products are available at www.iobit.com, or other software downloading directory websites and affiliated websites. New versions of our software products are available for downloading on the website in different languages, such as English, Spanish, French, Chinese and Dutch. For the Period, according to the internal sales data of the Boom Max Group, its products had more than 22 million new users in total, including new non-paying and active paying users (i.e. users who had subscribed product at least once during the Period).

業務回顧

軟件業務

於本期間，本集團的軟件業務錄得收入約36,163,000港元（二零二二年：約42,797,000港元），與二零二二年同期相比減少約15.5%。此業務於本期間的分部溢利為約4,746,000港元（二零二二年：約11,861,000港元），較二零二二年同期減少約60.0%。該溢利減少乃主要由於軟件行業的激烈競爭導致該分部收入減少。

本集團繼續透過Boom Max International Limited及其附屬公司（統稱「Boom Max集團」，即本集團從事軟件業務（本集團的主要收入來源之一）的營運單位）加強其於軟件行業的市場地位。本集團繼續提供各種軟件產品，包括電腦優化、惡意軟件防護、遊戲性能提升、驅動程序更新、數據及文件保護軟件，旨在幫助本集團的電腦軟件用戶應對網絡安全威脅及令其電腦實現最大程度的優化。

Boom Max集團一直著重於產品創新。隨著本集團持續投資我們的研發團隊，其通過加強其網絡安全的能力、建設軟件產品及營銷渠道，旨在為其軟件用戶提供無縫、安全的電腦體驗。此外，我們的產品開發團隊繼續將主要重點放在安全防禦及電腦優化上。於本期間，Boom Max集團對其部分軟件產品進行了升級。新版軟件產品的特色為軟件更新及硬件驅動優化，預期將於二零二三年年末推出。

於本期間，Boom Max集團繼續建立及加強其銷售及分銷渠道（包括開展數字營銷活動）。除鞏固其於傳統市場的客戶基礎外，本集團將繼續在亞太地區國家等新興市場探索業務機會及拓展其分銷渠道。此外，我們的軟件產品可從www.iobit.com或其他軟件下載目錄網站及聯盟網站下載。網站以英文、西班牙語、法語、中文及荷蘭語等不同語言提供軟件產品的最新版本供下載。於本期間，根據Boom Max集團的內部銷售數據，其產品新用戶總數超過22,000,000名，包括新的非付費用戶及活躍付費用戶（指於本期間最少訂購一次產品的用戶）。

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The global economy is recovering and the business activities are resuming gradually. In the meantime, the changes in customer behaviours of computer users in post-pandemic era, fierce competition in the I.T. industry, inflation concerns and geopolitical pressure may pose uncertainties to the overall economic activities and this segment. It is hard to quantify the relevant impacts on this segment. Looking ahead, the Boom Max Group will continue to focus on exploring new technological applications in realm and enhancing its software products. Moreover, it will closely cooperate with local dealers and affiliates in order to strengthen and expand the sales and distribution channels.

Corporate Management Solutions and I.T. Contract Services Business

During the Period, revenue derived from this business segment was approximately HK\$7,205,000 (2022: approximately HK\$9,919,000), representing a decrease of approximately 27.4% as compared to that of the same period last year. This business segment recorded a profit of approximately HK\$612,000 for the Period (2022: approximately HK\$393,000). Such an increase in profit was primarily attributable to the effective cost control by the Group during the Period.

The Group provides corporate management solutions, I.T. contract services, network infrastructure solutions, network professional services and I.T. project implementation services to corporate clients mainly in Hong Kong through its indirect wholly-owned subsidiary, Wafer Systems (Hong Kong) Limited.

During the Period, the market condition of this business segment remained challenging due to the severe competition in the I.T. industry in Hong Kong. The Group will endeavour to expand its customer base in order to improve the financial performance of this segment. In the meantime, the Group's management will continue to pay close attention to the prospect of this business segment and may consider the possibility of, including but not limited to, scaling-down or disposal of this business segment in the coming future.

全球經濟正在復蘇，商業活動逐步恢復。同時，後疫情時代電腦用戶消費行為的變化、資訊科技行業的激烈競爭、對通貨膨脹的擔憂、地緣政治壓力可能會給整體經濟活動及此分部帶來不確定性。很難量化對此分部的相關影響。展望未來，Boom Max集團將繼續專注於探索新技術應用領域及改善其軟件產品。此外，其將與當地經銷商及聯營公司緊密合作，加強及拓展其銷售及分銷渠道。

企業管理解決方案及資訊科技合約服務業務

於本期間，來自此業務分部的收入約為7,205,000港元（二零二二年：約9,919,000港元），較去年同期減少約27.4%。此業務分部於本期間錄得溢利約612,000港元（二零二二年：約393,000港元）。該溢利增加乃主要由於本集團於本期間採取有效的成本控制措施。

本集團透過其間接全資附屬公司威發系統（香港）有限公司向主要位於香港的企業客戶提供企業管理解決方案、資訊科技合約服務、網絡基建解決方案、網絡專業服務及資訊科技項目推行服務。

於本期間，由於香港資訊科技行業競爭激烈，此業務分部面臨的市場環境仍具挑戰。本集團將努力擴大其客戶基礎，以改善此分部的財務表現。與此同時，本集團的管理層將繼續密切關注此業務分部的前景並可能考慮於未來（包括但不限於）縮減或出售此業務分部的可能性。

MANAGEMENT DISCUSSION AND ANALYSIS

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B2C Online Sales Platform and B2B Product Trading Business

During the Period, revenue derived from this business segment was approximately HK\$132,000 (2022: approximately HK\$1,715,000). The segment loss of this business for the Period was approximately HK\$26,000 (2022: approximately HK\$895,000).

The Group is committed to enhancing the lifestyle of its customers through developing online and offline sales channels to offer quality products to customers around the world. During the Period, the Group engaged in the operation of the B2C Online Sales Platform, focusing on offering quality electronic lifestyle products to international customers.

Headwinds of the volatile market environment have been posing challenges to this business segment. It is expected that such external factors will continue to make an adverse impact on the market condition of this business segment. In light of the then prevailing market circumstances, this segment has scaled down since the second half of 2022. The Group will continue to carefully control the cost and increase the variety of products when business opportunities arise. The Board will continue to attentively review and pay close attention to the performance of this business segment in exercising prudent cost control and credit risks control and maintaining an appropriate balance of risks and opportunities.

Securities Investment Business

During the Period, this business segment recorded a segment loss of approximately HK\$2,166,000 (2022: approximately HK\$3,516,000). Such loss was primarily attributable to the net fair value loss on financial assets at fair value through profit or loss ("FVTPL Financial Assets") of approximately HK\$2,365,000 for the Period (2022: approximately HK\$3,662,000).

The global geopolitical tensions, change of governments' policies, and the social and economic conditions brought by the pandemic are expected to bring volatility to the Hong Kong financial market. In the meantime, the Group will continue to explore potential investment opportunities and closely monitor the Hong Kong financial market as well as the performance of the Securities Investment Business.

B2C網上銷售平台及B2B產品貿易業務

於本期間，來自此業務分部的收入約為132,000港元（二零二二年：約1,715,000港元）。此業務於本期間的分部虧損約為26,000港元（二零二二年：約895,000港元）。

本集團致力通過發展線上及線下銷售渠道，為全球客戶提供優質產品，以改善其客戶的生活方式。於本期間，本集團從事B2C網上銷售平台營運，專注於向國際客戶提供優質電子生活產品。

市場環境波動阻力已對此業務分部構成挑戰。預期該外部因素將繼續為此業務分部的市場狀況帶來不利影響。因應當時的現行市場情況，該分部已自二零二二年下半年縮小規模。本集團將繼續仔細控制成本及於業務機會出現時增加產品種類。董事會將繼續審慎審視並密切關注此業務分部的表現，審慎控制成本及信貸風險及在風險與機遇之間維持適當的平衡。

證券投資業務

於本期間，此業務分部錄得分部虧損約2,166,000港元（二零二二年：約3,516,000港元）。該虧損乃主要由於本期間透過損益以公平價值列賬的金融資產（「透過損益以公平價值列賬的金融資產」）的公平價值虧損淨額約2,365,000港元（二零二二年：約3,662,000港元）。

全球地緣政治局勢緊張、政府政策變動以及疫情引致的社會經濟狀況，預計將給香港金融市場帶來波動。同時，本集團將繼續探尋潛在投資機會，並密切監察香港金融市場情況及證券投資業務的表現。

MANAGEMENT DISCUSSION AND ANALYSIS

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As at 30 June 2023, fair value of the FVTPL Financial Assets and financial assets at fair value through other comprehensive income (“FVTOCI Financial Assets”) of the Group were approximately HK\$21,868,000 (31 December 2022: approximately HK\$24,037,000) and approximately HK\$1,000,000 (31 December 2022: approximately HK\$1,040,000) respectively, consisting of eight (31 December 2022: eight) investment items, six of which were shares listed on the Stock Exchange, one of which was shares delisted from the Stock Exchange in May 2021 and the remaining one was shares of an unlisted company. As at 30 June 2023, the fair value of each of the FVTPL Financial Assets and the FVTOCI Financial Assets was less than 5% of the Group’s total assets.

FINANCIAL REVIEW

Revenue

During the Period, the revenue of the Group was approximately HK\$43,500,000, representing a decrease of approximately 20.1% as compared to the revenue of approximately HK\$54,431,000 for the corresponding period in 2022. The revenue of the Group for the Period was mainly contributed by the revenue of (i) the Software Business of approximately HK\$36,163,000; (ii) the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$7,205,000; and (iii) the B2C Online Sales Platform and B2B Product Trading Business of approximately HK\$132,000.

Gross Profit

Gross profit of the Group for the Period decreased by approximately 17.1% to approximately HK\$30,325,000 for the Period from approximately HK\$36,596,000 for the corresponding period in 2022.

Finance Costs

The finance costs of the Group were approximately HK\$40,000 for the Period, representing a decrease of approximately 52.4% from approximately HK\$84,000 for the corresponding period in 2022.

於二零二三年六月三十日，本集團透過損益以公平價值列賬的金融資產及透過其他全面收益以公平價值列賬的金融資產（「透過其他全面收益以公平價值列賬的金融資產」）的公平價值分別約為21,868,000港元（二零二二年十二月三十一日：約24,037,000港元）及約為1,000,000港元（二零二二年十二月三十一日：約1,040,000港元），其由八個（二零二二年十二月三十一日：八個）投資項目組成，其中六個項目為於聯交所上市的股份，另一個項目為於二零二一年五月自聯交所除牌的股份，而其餘一個項目為非上市公司股份。於二零二三年六月三十日，透過損益以公平價值列賬的金融資產及透過其他全面收益以公平價值列賬的金融資產的公平價值均佔本集團資產總值不足5%。

財務回顧

收入

於本期間，本集團的收入約為43,500,000港元，較二零二二年同期收入約54,431,000港元減少約20.1%。本期間本集團的收入主要來自以下各項的收入：(i)來自軟件業務收入約36,163,000港元；(ii)來自企業管理解決方案及資訊科技合約服務業務收入約7,205,000港元；及(iii) B2C網上銷售平台及B2B產品貿易業務收入約132,000港元。

毛利

於本期間，本集團的毛利由二零二二年同期約36,596,000港元減少約17.1%至本期間約30,325,000港元。

融資成本

於本期間，本集團的融資成本約為40,000港元，較二零二二年同期約84,000港元減少約52.4%。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

(Loss)/Profit for the Period

The Group recorded a net loss of approximately HK\$2,037,000 for the Period (2022: profit of approximately HK\$450,000). The net loss for the Period was mainly the combined effects of (i) segment profit of the Software Business of approximately HK\$4,746,000 (2022: approximately HK\$11,861,000); (ii) segment loss of the Securities Investment Business of approximately HK\$2,166,000 (2022: approximately HK\$3,516,000); (iii) segment profit of the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$612,000 (2022: approximately HK\$393,000); (iv) segment loss of the B2C Online Sales Platform and B2B Product Trading Business of approximately HK\$26,000 (2022: approximately HK\$895,000); and (v) off-set by other corporate expenses of approximately HK\$5,437,000 incurred during the Period (2022: approximately HK\$5,759,000).

The net loss attributable to owners of the Company was approximately HK\$2,951,000 for the Period as compared with the net profit attributable to owners of the Company of approximately HK\$2,939,000 for the corresponding period in 2022.

Liquidity, Financial Resources and Capital Structure

As at 30 June 2023, the Group had cash and cash equivalents and pledged bank deposits of approximately HK\$86,915,000 (31 December 2022: approximately HK\$71,222,000), which were principally denominated in United States dollars, Hong Kong dollars and Renminbi (31 December 2022: United States dollars, Hong Kong dollars and Renminbi). During the Period, the Group generally financed its operations with internal resources and loans from financial institutions and there was no significant change in its capital structure.

As at 30 June 2023, the borrowing of the Group, being a loan from a financial institution, amounted to approximately HK\$400,000 (31 December 2022: approximately HK\$600,000). The loan is unsecured, bears interest at a rate of 12% per annum and is repayable within one year. The borrowing is arranged at a fixed interest rate and denominated in Hong Kong dollars.

Gearing Ratio

As at 30 June 2023, the Group had total assets amounting to approximately HK\$298,713,000 (31 December 2022: approximately HK\$301,537,000) and total liabilities of approximately HK\$57,512,000 (31 December 2022: approximately HK\$55,672,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was approximately 19.3% as at 30 June 2023 (31 December 2022: approximately 18.5%).

本期間 (虧損) / 溢利

於本期間，本集團錄得虧損淨額約2,037,000港元（二零二二年：溢利約450,000港元）。於本期間錄得虧損淨額主要歸因於以下各項的綜合影響：(i)軟件業務錄得分部溢利約4,746,000港元（二零二二年：約11,861,000港元）；(ii)證券投資業務錄得分部虧損約2,166,000港元（二零二二年：約3,516,000港元）；(iii)企業管理解決方案及資訊科技合約服務業務錄得分部溢利約612,000港元（二零二二年：約393,000港元）；(iv)B2C網上銷售平台及B2B產品貿易業務錄得分部虧損約26,000港元（二零二二年：約895,000港元）；及(v)被本期間產生的其他企業開支約5,437,000港元（二零二二年：約5,759,000港元）抵銷。

於本期間，本公司擁有人應佔虧損淨額約為2,951,000港元，而二零二二年同期本公司擁有人應佔溢利淨額則約為2,939,000港元。

流動資金、財務資源及資本架構

於二零二三年六月三十日，本集團的現金及現金等價物以及已抵押銀行存款約為86,915,000港元（二零二二年十二月三十一日：約71,222,000港元），主要以美元、港元及人民幣（二零二二年十二月三十一日：美元、港元及人民幣）列值。於本期間，本集團一般以內部資源及來自財務機構的貸款為其營運撥資，而本集團之資本架構概無重大變動。

於二零二三年六月三十日，本集團借款（即來自金融機構的貸款）為約400,000港元（二零二二年十二月三十一日：約600,000港元）。貸款為無抵押、按年利率12%計息並應於一年內償還。借款按固定利率計息並以港元計值。

資產負債比率

於二零二三年六月三十日，本集團的資產總值約為298,713,000港元（二零二二年十二月三十一日：約301,537,000港元），而負債總額則約為57,512,000港元（二零二二年十二月三十一日：約55,672,000港元）。本集團於二零二三年六月三十日的資產負債比率（即負債總額除以資產總值）約為19.3%（二零二二年十二月三十一日：約18.5%）。

MANAGEMENT DISCUSSION AND ANALYSIS

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Dividend

The Board does not recommend any payment of dividend for the Period (2022: Nil).

Charges on the Group's Assets

As at 30 June 2023, the Group pledged bank deposits of approximately US\$81,000 (equivalent to approximately HK\$631,000) (31 December 2022: approximately US\$81,000 (equivalent to approximately HK\$630,000)) for securing banking facilities of HK\$500,000 (31 December 2022: HK\$500,000) granted to the Group. The pledged bank deposits were denominated in United States dollars with a term of six months at fixed interest rate of 0.85% per annum.

As at 30 June 2023, the Group had undrawn banking facilities of approximately HK\$311,000 (31 December 2022: approximately HK\$304,000).

As at 30 June 2023 and 31 December 2022, the Group did not hold any margin trading account.

RISK FACTORS

Foreign Exchange Exposure

During the Period, business activities of the Group were mainly denominated in Hong Kong dollars, United States dollars and Renminbi. The United States dollar is the main currency for transactions made by the Group. Since the Hong Kong dollar remains pegged to the United States dollar within a defined range, the Group is not exposed to any significant foreign exchange risk against the United States dollar. The Group has not entered into any foreign exchange contract as hedging measures. The Directors did not consider the Group as being exposed to any significant foreign currency exchange risk. Notwithstanding the above, the Group continues to manage its foreign currency risk against other currencies by closely monitoring movement of exchange rates and may use hedging derivatives, such as foreign currency forward contracts, as and when appropriate.

股息

董事會並不建議派付本期間的任何股息（二零二二年：無）。

本集團資產抵押

於二零二三年六月三十日，本集團的已抵押銀行存款約81,000美元（相當於約631,000港元）（二零二二年十二月三十一日：約81,000美元（相當於約630,000港元））指抵押作為授予本集團500,000港元（二零二二年十二月三十一日：500,000港元）銀行融資擔保的存款。有關已抵押銀行存款以美元列值，為期六個月，按固定年利率0.85厘計息。

於二零二三年六月三十日，本集團有未提取銀行融資約311,000港元（二零二二年十二月三十一日：約304,000港元）。

於二零二三年六月三十日及二零二二年十二月三十一日，本集團並無持有任何保證金貿易賬戶。

風險因素

外匯風險

於本期間，本集團的業務活動主要以港元、美元及人民幣列值。美元為本集團的主要交易貨幣。由於港元仍在既定範圍內與美元掛鈎，故在兌換美元上本集團並無承受任何重大外匯風險。本集團概無訂立任何外匯合約作為對沖措施。董事認為，本集團並無承受任何重大外匯風險。儘管存在上述情況，本集團仍繼續透過密切監察匯率走勢管理兌換其他貨幣的外幣風險，並可能於適當情況下利用對沖衍生工具（如外幣遠期合約）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Financial Risk

The total assets of the Group was approximately HK\$298,713,000 as at 30 June 2023, which mainly included the FVTOCI Financial Assets of approximately HK\$1,000,000, the FVTPL Financial Assets of approximately HK\$21,868,000, goodwill of approximately HK\$60,525,000 and intangible assets of approximately HK\$116,129,000. The Group's FVTOCI Financial Assets and FVTPL Financial Assets are measured at fair value at the end of each reporting period. Therefore, the Group is exposed to equity security price risk due to fluctuation of the fair value of the FVTOCI Financial Assets and the FVTPL Financial Assets. The Directors regularly review exposure of the Group's FVTOCI Financial Assets and FVTPL Financial Assets to equity security price risk. Moreover, the Directors closely monitor the financial performance and operation of cash generating units containing goodwill and intangible assets, and conduct impairment review on goodwill and intangible assets annually and more frequently should there be any unforeseeable events or changes in circumstances pointing to potential impairment.

Operation Risk

The Group is exposed to the corresponding operation risks that each of its business divisions faces. To manage those risks, the management of each business division is responsible for monitoring the operation of their respective divisions and assessing related operation risks. They are responsible for implementing the Group's risk management policies and procedures and shall report any irregularities in connection with operation of projects to the Directors and seek directions.

Credit Risk

The Group is exposed to credit risk mainly attributable to its trade and other receivables. During the Period, the Group's credit risk mainly arose from the operating activities of the B2C Online Sales Platform and B2B Product Trading Business and the Corporate Management Solutions and I.T. Contract Services Business. As at 30 June 2023, the trade and other receivables of the Group were approximately HK\$9,041,000. During the Period, due to the worsening economic environment caused by the remaining adverse effects of pandemic and socio-political instability, the chance of default in payment may inevitably be higher than expected. To minimise credit risk, the Directors continue to closely monitor the overall level of credit exposure, whereas the management is responsible for determining credit approvals and monitoring the implementation of collection procedure to ensure follow-up actions are taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of a reporting period to ensure adequate impairment losses are made for irrecoverable amounts.

財務風險

本集團於二零二三年六月三十日的總資產約298,713,000港元，主要包括透過其他全面收益以公平價值列賬的金融資產約1,000,000港元、透過損益以公平價值列賬的金融資產約21,868,000港元、商譽約60,525,000港元及無形資產約116,129,000港元。本集團透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產按於各報告期末的公平價值計量。因此，本集團由於透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產的公平價值波動而承受股本證券價格風險。董事定期檢討本集團透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產的股本證券價格風險。此外，董事密切監察各包含商譽及無形資產的現金產出單元之財務表現及營運，且每年進行商譽及無形資產減值檢討，及倘任何未可預見的事件或環境變化導致潛在減值時更頻密進行。

營運風險

本集團面臨與本集團各業務分部有關的營運風險。為管理營運風險，各業務分部的管理層負責監控彼等各自業務分部的業務經營及評估營運相關風險。彼等負責落實本集團的風險管理政策及程序，並應向董事報告有關項目營運的任何不合規情況並尋求指示。

信貸風險

本集團面臨之信貸風險乃主要由於其貿易及其他應收款項。於本期間，本集團之信貸風險主要產生自B2C網上銷售平台及B2B產品貿易業務以及企業管理解決方案及資訊科技合約服務業務經營活動。於二零二三年六月三十日，本集團的貿易及其他應收款項約9,041,000港元。於本期間，由於疫情的尚餘不利影響及社會政治不穩定導致經濟環境惡化，出現拖欠付款的可能性難免會高於預期。為盡量降低信貸風險，董事繼續密切監控所面臨信貸風險的整體水平，管理層則負責釐定信貸審批及監察落實收款程序，以確保採取跟進行動收回逾期債項。此外，本集團於報告期末審閱各筆個別貿易債項的可收回金額，以確保就不可收回金額作出足夠減值虧損。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

LITIGATION

Perfect Growth Litigation

On 3 July 2018, Perfect Growth Limited (“Perfect Growth”), a wholly-owned subsidiary of the Company, received an amended writ of summons (“Amended Writ”) with an amended statement of claim (“Amended Statement of Claim”) issued in the Court of First Instance of the High Court of Hong Kong by Convoy Global Holdings Limited (“Convoy Global”) (“1st Plaintiff”), Convoy Collateral Limited (“2nd Plaintiff”) and CSL Securities Limited (“3rd Plaintiff”) (1st Plaintiff, 2nd Plaintiff and 3rd Plaintiff collectively referred to as the “Plaintiffs”) against, among other defendants, Perfect Growth as the 34th defendant (“Perfect Growth Litigation”). Perfect Growth was joined as one of the defendants by way of the Amended Writ.

Pursuant to the Amended Statement of Claim attached to the Amended Writ, Perfect Growth was named as one of the Alleged Independent Placees (being placees of the placing of shares of the 1st Plaintiff carried out in around October 2015 (“October 2015 Placing”)) and was allotted with some shares of the 1st Plaintiff pursuant to the October 2015 Placing.

In the Perfect Growth Litigation, the reliefs claimed by the Plaintiffs against Perfect Growth are as follows:

- (1) the 1st Plaintiff seeks a declaration and an order as against, among others, Perfect Growth, that the allotment of the 1st Plaintiff’s shares to, among others, Perfect Growth pursuant to the October 2015 Placing is null and void, or has been rescinded and be set aside;
- (2) the 1st Plaintiff seeks an account of profits and an order for payment of any sums found to be due, equitable compensation to be assessed and/or damages to be assessed for dishonest assistance, unlawful means conspiracy and/or lawful means conspiracy as against, among others, Perfect Growth, in relation to, among other matters, the October 2015 Placing and the allotment of the 1st Plaintiff’s shares pursuant to the same; and
- (3) the Plaintiffs seek as against, among others, Perfect Growth (a) general or special damages; (b) interests; (c) costs; (d) further and/or other reliefs.

訴訟

肇堅訴訟

於二零一八年七月三日，本公司之全資附屬公司肇堅有限公司（「肇堅」）接獲由康宏環球控股有限公司（「康宏環球」）（「第一原告人」）、康宏財務有限公司（「第二原告人」）及康證有限公司（「第三原告人」）（第一原告人、第二原告人及第三原告人統稱為「該等原告人」）入稟香港高等法院原訟法庭向包括肇堅（為第34名被告人）在內的被告人發出之經修訂傳訊令狀（「經修訂令狀」）連同經修訂申索陳述書（「經修訂申索陳述書」）（「肇堅訴訟」）。肇堅因經修訂令狀而被加入成為其中一名被告人。

根據經修訂令狀隨附之經修訂申索陳述書，肇堅被列為聲稱獨立承配人之一（即第一原告人於二零一五年十月前後進行之股份配售（「二零一五年十月配售」）之承配人），並曾根據二零一五年十月配售獲配發第一原告人之若干股份。

該等原告人於肇堅訴訟針對肇堅而申索的濟助如下：

- (1) 第一原告人尋求針對（其中包括）肇堅宣佈及頒令，使第一原告人根據二零一五年十月配售獲配發第一原告人之向（其中包括）肇堅配發之股份應告無效及不再具有效力，或予以撤回及撤銷；
- (2) 第一原告人尋求就（其中包括）二零一五年十月配售及第一原告人據此配發股份而針對（其中包括）肇堅作出頒令，要求交出利潤及支付被發現到期的款項、因不誠實協助、非法及／或合法手段串謀而將予評定之衡平補償及／或將予評定之損害賠償；及
- (3) 該等原告人尋求針對（其中包括）肇堅申索(a)一般或特定損害賠償；(b)利息；(c)訟費；(d)進一步及／或其他濟助。

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On 22 November 2018, Perfect Growth filed its defence to the Amended Statement of Claim.

On 3 December 2019, the Plaintiffs filed their reply to Perfect Growth's defence. The Plaintiffs have not, however, filed their reply to each of the other defendants' defence, and as such the pleadings of the Perfect Growth Litigation have not been closed yet.

Details of the Perfect Growth Litigation are set out in the Company's announcement dated 5 July 2018.

TREASURY POLICY

The Group adopts a conservative treasury policy. Treasury activities are centralised and the Group normally invests in portfolios comprising diverse products. It has guidelines in place to monitor and control investment risk exposure and to manage capital. The Board closely reviews the Group's liquidity position to ensure the Group has a liquidity structure, with assets, liabilities and other commitments, adequate for meeting its funding requirements at all times.

MATERIAL TRANSACTION

The Group did not have any material acquisition or disposal during the Period.

Employees and remuneration policies

As at 30 June 2023, the Group had 19 employees (31 December 2022: 22 employees). The Group's remuneration policy emphasises equality, motivation and performance of the employees, with a principle to strengthen its competitiveness in the market and comply with statutory requirements of Hong Kong. Remuneration packages are generally reviewed annually. Apart from salary payments, other staff benefits include provident fund contributions, medical insurance coverage and discretionary performance-related bonuses. The Group also has a share option scheme in place to reward and motivate employees. Details of the share option scheme of the Company are set out in the section headed "Other Information – Share Option Scheme" in this report.

Contingent liabilities

As at 30 June 2023, the Group did not have any significant contingent liabilities (31 December 2022: Nil).

於二零一八年十一月二十二日，肇堅對經修訂申索陳述書提出抗辯。

於二零一九年十二月三日，該等原告人對肇堅之抗辯提出答辯。然而，該等原告人並無對其他被告人各自的抗辯進行答辯，因此肇堅訴訟之狀書尚未結束。

肇堅訴訟之詳情載於本公司日期為二零一八年七月五日之公告。

庫務政策

本集團採取穩健的庫務政策。庫務活動較為集中且本集團傾向投資多元化產品組合。本集團訂有監察及管制投資風險及管理資本之指引。董事會密切檢討本集團的流動資金狀況，以確保本集團之資產、負債及其他承擔之流動資金架構在所有時間均能應付其資金需求。

重大交易

本集團於本期間內並無任何重大收購或出售事項。

僱員及薪酬政策

於二零二三年六月三十日，本集團聘用19名僱員（二零二二年十二月三十一日：22名僱員）。本集團乃以平等、激勵及僱員績效為導向制定薪酬政策，以提升市場競爭力為原則並遵守香港法例規定。薪酬待遇通常每年檢討。除薪金付款外，其他員工福利包括公積金供款、醫療保險及與表現掛鈎之酌情花紅。本集團亦設有購股權計劃以獎勵及激勵僱員。有關本公司購股權計劃的詳情載於本報告「其他資料－購股權計劃」一節。

或然負債

於二零二三年六月三十日，本集團並無任何重大或然負債（二零二二年十二月三十一日：無）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Capital commitments

As at 30 June 2023, the capital commitments contracted but not provided for the development costs of intangible assets were approximately HK\$21,563,000 (31 December 2022: approximately HK\$43,125,000). Please refer to Note 20 to the unaudited condensed consolidated financial statements contained in this report for details.

OUTLOOK

During the Period, even though the global economy is recovering, the Group has experienced a range of economic changes and challenges. The global economic outlook is expected to remain relatively uncertain due to the gradual emergence of inflation pressures arising from monetary easing, which may lead to adverse impacts on our business.

Nevertheless, the technology regime has been redefined in adoption of new technology patterns in our social and digital life in the post-pandemic era. The security threats would be a continuous concern in the cyber world. Looking forward, in order to provide the best technology experience to our customers, the Group will continue to stay resilient and strengthen its footprint in the technology industry.

The Board considers that the Software Business will continue to be one of the principal sources of income of the Group in future. Riding the tide of the evolving I.T. industry, the Group will closely monitor the I.T. trend, develop and improve its diverse PC performance optimisation and anti-virus softwares, increase the variety of the products of the Software Business, focus on developing new technologies and exploring brand new realms, as well as nurture potential business drivers. In the hope of enhancing the Group's profitability in the long run, we will also continue to consolidate and expand the software product sales channels and strengthen its presence in the European countries and the U.S.

While giving major attention to the Software Business, the Group will also continue to pursue business diversification, assess at appropriate time the gain and growth prospects of different business segments, allocate resources flexibly to business segments with high operational efficiency and sustainable development. The Group will capitalise on its strong business foundation and extensive business scope to actively explore suitable investment opportunities with an appropriate balance between risks and opportunities so as to generate returns for shareholders of the Company ("Shareholders").

資本承擔

於二零二三年六月三十日，就無形資產的開發成本之已訂約但未撥備的資本承擔約為21,563,000港元（二零二二年十二月三十一日：約43,125,000港元）。詳情請參閱本報告所載之未經審核簡明綜合財務報表附註20。

前景

於本期間，即使全球經濟正復甦，本集團經歷了一系列經濟變動與挑戰。由於貨幣政策寬鬆引起的通脹壓力逐漸顯現，預計全球經濟前景仍將相對不確定，此或會導致我們業務受到不利影響。

然而，在後疫情時代，由於社會及數字生活採用新技術模式，技術機制已被重新定義。安全威脅在網絡世界將是無日無之。展望未來，為了向我們的客戶提供最佳技術體驗，本集團將繼續保持韌性並鞏固其在技術行業的地位。

董事會認為軟件業務於未來將繼續為本集團主要收入來源之一。本集團亦將依據資訊科技行業革新的浪潮順勢而為，密切關注資訊科技趨勢，研發與提升多元化的電腦性能優化和病毒防護軟件，增加軟件業務的產品種類，重點開發新技術及探索全新領域以及培育潛在業務增長點。為長遠促進本集團的盈利能力，我們將持續鞏固及擴大軟件產品銷售渠道，並加強其於歐美國家的地位。

在聚焦發展軟件業務的同時，本集團會繼續採取多元化發展方針，適時評估各個業務分部的收益及增長前景，靈活地調配資源至經營效益高、可持續發展的業務分部。本集團將依託紮實的業務基礎及廣泛的業務範疇，積極探索合適的投資良機，並在風險和機遇之間取得適當的平衡，為本公司股東（「股東」）帶來回報。

DEALINGS FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted Rules 5.48 to 5.67 of the GEM Listing Rules as the required standard of dealings in respect of any dealings in the Company's securities by the Directors. Specific enquiries have been made to all Directors and they all confirmed they had complied with the said GEM Listing Rules during the Period.

DIRECTORS' INTERESTS IN CONTRACTS OR ARRANGEMENTS

None of the Directors or an entity connected with a Director is or was materially interested, whether directly or indirectly, in any transaction, arrangement or contract of significance to which the Company or any of its subsidiaries was a party which was subsisting during or at the end of the Period which is significant in relation to the business of the Group, nor had any Director had direct or indirect interests in any assets which have been acquired or disposed of by or leased to, or are proposed to be acquired or disposed of by or leased to, any member of the Group at the end of the Period or at any time during the Period.

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS OR SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES OR DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATIONS

As at 30 June 2023, the interests or short positions of the Directors and the chief executive of the Company in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO") (Chapter 571 of the Laws of Hong Kong) as recorded in the register required to be kept under section 352 of the SFO, or otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules, were as follows:

董事進行證券交易

本公司已採納GEM上市規則第5.48至5.67條作為董事買賣任何本公司證券的交易規定標準。經向全體董事作出特定查詢後，彼等均已確認於本期間內一直遵守上述GEM上市規則。

董事於合約或安排的權益

概無董事或與董事有關連的實體於本期間內或本期間結束時仍然存續且對本集團業務而言屬重大的任何重大交易、安排或合約（本公司或其任何附屬公司為訂約方）中擁有或已擁有重大直接或間接權益，亦無任何董事於本集團任何成員公司於本期間結束時或本期間內任何時間所收購或出售或租賃或擬收購或出售或租賃的任何資產中擁有任何直接或間接權益。

董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債券的權益或淡倉

於二零二三年六月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團（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）的股份、相關股份或債券中擁有根據證券及期貨條例第352條須記錄於所存置登記冊內的權益或淡倉，或根據GEM上市規則第5.46條所述有關董事進行交易的規定標準須另行知會本公司及聯交所的權益或淡倉如下：

OTHER INFORMATION 其他資料

Long positions in the ordinary shares (“Shares”) of the Company and underlying Shares

於本公司普通股（「股份」）及相關股份的好倉

Name of Director	Capacity	Number of Shares interested	Approximate percentage of the total issued share capital of the Company
董事姓名	身份	擁有權益的股份數目	全部已發行股本概約百分比
		(Note 1) (附註1)	(Note 2) (附註2)
Wong Jing Shong 黃靖淳	Beneficial owner 實益擁有人	333,336,177 (L)	75%

Notes:

- “L” denotes a long position.
- The total number of 444,448,237 Shares in issue as at 30 June 2023 has been used for the calculation of the approximate percentage.

附註：

- 「L」代表好倉。
- 概約百分比按於二零二三年六月三十日的已發行股份總數444,448,237股計算。

Save as disclosed above, as at 30 June 2023, none of the Directors nor chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO, or otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules.

除上述所披露外，於二零二三年六月三十日，董事或本公司主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債券中，擁有或被視作擁有任何根據證券及期貨條例第352條須記錄於所存置登記冊內的權益或淡倉，或根據GEM上市規則第5.46條所述有關董事進行交易的規定標準須另行知會本公司及聯交所的權益或淡倉。

DIRECTORS' AND CHIEF EXECUTIVE'S RIGHTS TO ACQUIRE SHARES OR DEBT SECURITIES

Save as disclosed in the sub-section headed “Share Option Scheme” in the section headed “Other Information” in this report, at no time during the Period or at the end of the Period was the Company or any of its subsidiaries a party to any arrangements to enable the Directors and the chief executive of the Company, their respective spouses or children under the age of 18 to acquire benefits by means of acquisition of shares in or debentures of the Company or any other body corporate.

董事及主要行政人員收購股份或債務證券的權利

除本報告「其他資料」一節「購股權計劃」分節所披露者外，於本期間內任何時間或於本期間結束時，本公司或其任何附屬公司概無訂立任何安排，致使本公司董事及主要行政人員、彼等各自的配偶或18歲以下子女可藉著購入本公司或任何其他法團的股份或債券而獲利。

SHARE OPTION SCHEME

A share option scheme (“Share Option Scheme”) was approved by the Shareholders in the annual general meeting of the Company on 13 June 2017 and adopted on 15 June 2017.

The Share Option Scheme is to enable the Company to grant options to the eligible participants as incentives or rewards for their contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group and any entities in which any member of the Group holds equity interest.

The Directors may subject to the provisions of the Share Option Scheme and the GEM Listing Rules, invite any person belonging to any of the following classes of eligible participants, to take up share options to subscribe for Shares: (a) any eligible employee (whether full time or part time, including any executive Director but excluding any non-executive Director) of the Company, any of its subsidiaries or any entity in which any member of the Group holds any equity interest (“invested entity”); (b) any non-executive Director (including independent non-executive Directors) of the Company, any of its subsidiaries or any invested entity; and (c) any adviser (professional or otherwise) or consultant to any area of business or business development of any member of the Group or any invested entity.

The Share Option Scheme shall continue in force for a period of 10 years commencing on its adoption date. The Share Option Scheme will remain in force until 15 June 2027 and after such date no further options shall be offered but the provisions of the Share Option Scheme shall remain in full force and effect to the extent necessary to give effect to the exercise of any options granted before its expiry or termination but not yet exercised.

The maximum number of Shares which may be allotted and issued upon exercise of all options to be granted at any time under the Share Option Scheme and any other share option schemes of the Group must not in aggregate exceed 10% of the issued Shares on the date of Shareholders’ approval of the Share Option Scheme or the date of Shareholders’ approval of a refreshment of such limit in a general meeting of the Company (“General Scheme Limit”). Previously granted options which may be outstanding, cancelled, lapsed or exercised will not be counted for the purpose of calculating the General Scheme Limit.

購股權計劃

購股權計劃（「購股權計劃」）已獲股東於二零一七年六月十三日的本公司股東週年大會上通過，並於二零一七年六月十五日獲採納。

購股權計劃乃為本公司向合資格參與者授予購股權，以獎勵或嘉許彼等為本集團所立下的貢獻及／或為本集團招攬並挽留優秀幹練的員工和吸納對本集團及本集團任何成員公司持有股權的任何實體而言極具價值的人力資源而設。

因應購股權計劃的條文及GEM上市規則，董事可邀請任何屬於下列合資格參與者類別的人士接納可認購股份的購股權：(a)本公司、其任何附屬公司或本集團任何成員公司持有任何股權的任何實體（「受投資實體」）的任何合資格僱員（不論屬全職或兼職，包括任何執行董事，惟任何非執行董事除外）；(b)本公司、其任何附屬公司或任何受投資實體的任何非執行董事（包括獨立非執行董事）；及(c)本集團任何成員公司或任何受投資實體在任何業務或業務發展範疇的任何顧問（專業或其他類型）或諮詢人。

購股權計劃自其採納日期起十年期間內持續有效。購股權計劃將有效至二零二七年六月十五日，於該日期後，將不會進一步授出任何購股權，惟購股權計劃的條文仍具十足效力及效用，致使於購股權計劃屆滿或終止前授出但尚未行使的任何購股權得以行使。

因根據購股權計劃及本集團任何其他購股權計劃項下隨時授出的所有購股權獲行使而可予配發及發行的股份最高數目，合共不得超過於股東批准購股權計劃日期或股東於本公司股東大會上批准更新有關限額日期之已發行股份的10%（「一般計劃限額」）。於計算一般計劃限額時，可能尚未行使、已註銷、已失效或已行使的過往授出購股權將不予計算。

OTHER INFORMATION 其他資料

Each grant of options under the Share Option Scheme to any Director, chief executive of the Company or substantial Shareholder (as defined in the GEM Listing Rules) or any of their respective associates must be approved by independent non-executive Directors (excluding independent non-executive Director who or whose associate is the proposed grantee). Where any grant of options to a substantial Shareholder (as defined in the GEM Listing Rules) or an independent non-executive Director, or any of their respective associates, would result in the Shares issued and to be issued upon exercise of all options already granted and to be granted (including options exercised, cancelled and outstanding) to such person in the 12-month period up to and including the date of such grant: (a) representing in aggregate over 0.1% of the Shares in issue; and (b) having an aggregate value, based on the closing price of the Shares as at the date of each grant, in excess of HK\$5,000,000, such further grant of options must be approved by the Shareholders in general meeting.

Upon acceptance of an option granted under the Share Option Scheme, each eligible participant shall pay HK\$1.00 to the Company as consideration for the grant. Such option will be offered for acceptance within such time specified in the offer which shall not be later than 21 days from the date on which the offer is made.

The total number of Shares issued and to be issued upon exercise of the options granted under the Share Option Scheme and any other share option schemes of the Group (including exercised and outstanding options) to each participant in any 12-month period shall not exceed 1% of the Shares in issue. The exercise price for the options granted under the Share Option Scheme shall be determined at the discretion of the Board but in any event shall be at least the highest of: (i) the closing price of the Shares as stated in the daily quotations sheet of the Stock Exchange on the date of grant, which must be a business day; (ii) the average closing price of the Shares as stated in the daily quotations sheets of the Stock Exchange for the five business days immediately preceding the date of grant; and (iii) the nominal value of the Share.

During the Period and as at the date of this report, no share option has been granted. There was no outstanding share option under the Share Option Scheme as at 1 January 2023 and 30 June 2023 respectively.

The number of options available for grant under the General Scheme Limit of the Share Option Scheme as at 1 January 2023 and 30 June 2023 was 44,444,823 Shares, representing approximately 10% of the issued share capital of the Company as at the date of this report.

For the Period, the number of shares that may be issued under the Share Option Scheme during the Period was nil, and divided by the weighted average number of Shares of 444,448,237 Shares as at 30 June 2023, is nil.

根據購股權計劃向本公司任何董事、主要行政人員或主要股東(定義見GEM上市規則)或彼等各自之任何聯繫人士授出的每份購股權必須獲獨立非執行董事(不包括身為或其聯繫人士身為建議承授人之獨立非執行董事)批准。倘向主要股東(定義見GEM上市規則)或獨立非執行董事或彼等各自之任何聯繫人士授出任何購股權,會令有關人士於直至及包括獲授購股權當日止之12個月期間內已經及將會獲授之所有購股權(包括已行使、已註銷及尚未行使之購股權)獲行使時,已經及將予發行之股份:(a)合共超過已發行股份之0.1%;及(b)按每次授出購股權當日股份之收市價計算,總值超過5,000,000港元;有關進一步授出購股權必須在股東大會上獲股東批准。

接納購股權計劃項下授出的購股權後,每名合資格參與者須就有關授出向本公司支付代價1.00港元。有關購股權將於要約內訂明之時間(即作出要約當日起計不遲於21日)內授出以供接納。

行使按照購股權計劃及本集團任何其他購股權計劃項下授出的購股權(包括已行使及尚未行使之購股權)後,於任何12個月期間內向各參與人發行及將予發行的股份總數,不得超過已發行股份的1%。購股權計劃項下已授出購股權的行使價可由董事會酌情釐定,惟於任何情況下須最少達到以下各項的最高者:(i)股份於授出日期(必須為營業日)在聯交所每日報價表中所列的收市價;(ii)股份於緊接授出日期前五個營業日在聯交所每日報價表中所列的平均收市價;及(iii)股份的面值。

於本期間及於本報告日期,概無授出購股權。於二零二三年一月一日及二零二三年六月三十日,概無購股權計劃項下尚未行使之購股權。

於二零二三年一月一日及二零二三年六月三十日,根據購股權計劃的一般計劃限額,可供授予的購股權數量為44,444,823股,相當於本公司於本報告日期已發行股本之約10%。

於本期間,根據購股權計劃可予發行的股份數量為零,除以二零二三年六月三十日的股份加權平均數444,448,237股,為零。

INTERESTS DISCLOSEABLE UNDER THE SFO AND SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTEREST IN SECURITIES

Substantial Shareholders

Save for the interest in Shares held by Mr. Wong Jing Shong, an executive Director and the Chairman of the Board, as disclosed in the sub-section headed "Directors' and chief executive's interests or short positions in the shares, underlying shares or debentures of the Company or any associated corporations" in the section headed "Other Information" in this report, the Board was not aware of any other person (other than Directors or the chief executive of the Company) who, as at 30 June 2023, had, or was deemed or taken to have interests or short positions in the Shares or underlying Shares 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, which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Period.

COMPETING INTEREST

Mr. Wong Jing Shong ("Mr. Wong"), the Chairman of the Board and an executive Director and the controlling Shareholder, is a director of CONCORD-LINKED LIMITED (協盟有限公司) ("CONCORD") and a number of its subsidiaries (collectively, the "CONCORD Group"). As at 30 June 2023, he was interested in 100% interests in CONCORD.

In addition, as at 30 June 2023, Mr. Wong was also one of the ultimate beneficial owners of a group of companies ("EPRO Software Group").

The CONCORD Group and the EPRO Software Group are principally engaged in the provision of professional I.T. contract and maintenance services, and such business activities may compete with the Group's Corporate Management Solutions and I.T. Contract Services Business.

Save as disclosed above, none of the Directors (including any person who at any time during the Period was a Director), controlling Shareholder, nor their respective close associates (as defined under the GEM Listing Rules) had any interest in a business, apart from the business of the Group, which competes or is likely to compete, either directly or indirectly, with the business of the Group during the Period.

根據證券及期貨條例須予披露的權益以及主要股東及其他人士於證券的權益

主要股東

除本報告「其他資料」一節中「董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債券的權益或淡倉」分節所披露由執行董事兼董事會主席黃靖淳先生所持股份之權益外，於二零二三年六月三十日，除董事或本公司主要行政人員外，董事會並不知悉任何其他人士於股份或相關股份中，擁有或被當作或視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益或淡倉。

購買、出售或贖回本公司上市證券

於本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

競爭權益

董事會主席兼執行董事兼控股股東黃靖淳先生（「黃先生」）為協盟有限公司（「協盟」）及其多家附屬公司（統稱「協盟集團」）之董事。彼於二零二三年六月三十日擁有協盟全部權益。

此外，於二零二三年六月三十日，黃先生亦為集團公司（「易寶軟件集團」）的最終實益擁有人之一。

協盟集團及易寶軟件集團主要從事提供專業的資訊科技合約及維護服務，而該等業務活動可能與本集團的企業管理解決方案及資訊科技合約服務業務構成競爭。

除上文披露者外，於本期間內，概無董事（包括於本期間任何時候為董事之任何人士）、控股股東或彼等各自的緊密聯繫人（定義見GEM上市規則）於與本集團業務直接或間接構成或可能構成競爭的業務（本集團業務除外）中擁有任何權益。

OTHER INFORMATION

其他資料

CORPORATE GOVERNANCE

During the Period, the Company has complied with the code provisions set out in Part 2 of Appendix 15 to the GEM Listing Rules.

AUDIT COMMITTEE

The Company established the audit committee of the Board ("Audit Committee") with written terms of reference in accordance with Rules 5.28 to 5.33 of the GEM Listing Rules. The Audit Committee's principal duties are to review and supervise the financial reporting process, risk management and internal control procedures of the Group. The Audit Committee currently comprises three independent non-executive Directors, namely, Mr. Cheng Hong Kei (the chairman of the Audit Committee), Mr. Chan Yung and Ms. Wong Chi Yan. The Audit Committee meets at least quarterly each year. The Group's unaudited condensed consolidated financial statements for the Period have been reviewed by the Audit Committee.

SUFFICIENCY OF PUBLIC FLOAT

Based on the information publicly available to the Company and within the knowledge of the Directors, as at the latest practicable date prior to the issue of this report, the Company has maintained the prescribed public float under the GEM Listing Rules.

APPRECIATION

On behalf of the Board, I would like to take this opportunity to express my sincere gratitude to all our business partners, the Shareholders and customers for their support to the Company.

On behalf of the Board
GET Holdings Limited
Wong Jing Shong
Chairman and Executive Director

8 August 2023

As at the date of this report, the Board consists of two executive Directors, namely Mr. Wong Jing Shong and Mr. Lau Siu Cheong; and three independent non-executive Directors, namely Mr. Chan Yung, Mr. Cheng Hong Kei and Ms. Wong Chi Yan.

企業管治

於本期間內，本公司已遵守GEM上市規則附錄十五第二部分所載守則條文。

審核委員會

根據GEM上市規則第5.28至5.33條的規定，本公司已成立董事會審核委員會（「審核委員會」），並以書面訂明職權範圍。審核委員會的主要職責為檢討與監督本集團的財務申報程序、風險管理及內部監控程序。審核委員會現時由三名獨立非執行董事，即鄭康棋先生（審核委員會主席）、陳勇先生及黃志恩女士組成。審核委員會至少每年每個季度舉行會議。審核委員會已審閱本集團本期間的未經審核簡明綜合財務報表。

足夠公眾持股量

根據本公司公開可得的資料及據董事知悉，於本報告刊發日期前之最後實際可行日期，本公司已維持GEM上市規則所規定的公眾持股量。

致謝

本人謹代表董事會，藉此機會衷心感謝所有業務夥伴、股東及客戶對本公司的支持。

代表董事會
智易控股有限公司
主席兼執行董事
黃靖淳

二零二三年八月八日

於本報告日期，董事會成員包括兩名執行董事，即黃靖淳先生及劉兆昌先生；及三名獨立非執行董事，即陳勇先生、鄭康棋先生及黃志恩女士。



GET HOLDINGS LIMITED
智易控股有限公司*