

# 2023

## THIRD QUARTERLY REPORT

### 第三季度業績報告



## 環球數碼

### Global Digital Creations Holdings Limited

#### 環球數碼創意控股有限公司\*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號: 8271)

*\*For identification purpose only 僅供識別*



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

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*This report, for which the directors (the “Director(s)”) of Global Digital Creations 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 the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.*

### 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主板上市的公司帶有較高投資風險。有意投資的人士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決定。

由於 GEM 上市公司普遍為中小型公司，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《聯交所的 GEM 證券上市規則》（「GEM 上市規則」）而刊載，旨在提供有關環球數碼創意控股有限公司（「本公司」）的資料；本公司的董事（「董事」）願就本報告的資料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，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

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## CORPORATE INFORMATION

### BOARD OF DIRECTORS

#### Executive Directors

Mr. Xu Liang (*Chairman*)  
Mr. Wang Hongpeng (*Managing Director*)  
Mr. Xiao Yong

#### Non-executive Director

Mr. Chen Zheng (*Deputy Chairman*)

#### Independent Non-executive Directors

Prof. Japhet Sebastian Law  
Mr. Lam Yiu Kin  
Mr. Zheng Xiaodong  
Mr. Li Yao  
Ms. Wu Chunhua (*appointed on 1 June 2023*)

### EXECUTIVE COMMITTEE

Mr. Xu Liang (*Chairman*)  
Mr. Wang Hongpeng  
Mr. Xiao Yong

### AUDIT COMMITTEE

Mr. Lam Yiu Kin (*Chairman*)  
Prof. Japhet Sebastian Law  
Mr. Zheng Xiaodong

### NOMINATION COMMITTEE

Mr. Xu Liang (*Chairman*)  
Prof. Japhet Sebastian Law  
Mr. Lam Yiu Kin  
Mr. Zheng Xiaodong

### REMUNERATION COMMITTEE

Prof. Japhet Sebastian Law (*Chairman*)  
Mr. Xu Liang (*Vice Chairman*)  
Mr. Lam Yiu Kin  
Mr. Zheng Xiaodong

## 公司資料

### 董事會

#### 執行董事

徐 量先生 (*主席*)  
王宏鵬先生 (*董事總經理*)  
肖 勇先生

#### 非執行董事

陳 征先生 (*副主席*)

#### 獨立非執行董事

羅文鈺教授  
林耀堅先生  
鄭曉東先生  
李 堯先生  
吳春華女士 (*於2023年6月1日獲委任*)

### 執行委員會

徐 量先生 (*主席*)  
王宏鵬先生  
肖 勇先生

### 審核委員會

林耀堅先生 (*主席*)  
羅文鈺教授  
鄭曉東先生

### 提名委員會

徐 量先生 (*主席*)  
羅文鈺教授  
林耀堅先生  
鄭曉東先生

### 薪酬委員會

羅文鈺教授 (*主席*)  
徐 量先生 (*副主席*)  
林耀堅先生  
鄭曉東先生

## CORPORATE INFORMATION *(Continued)*

### AUTHORISED REPRESENTATIVES

Mr. Xu Liang  
Mr. Shang Yuxiong

### COMPLIANCE OFFICER

Mr. Xu Liang  
*Member of the Chinese Institute of Certified Public Accountants*

### COMPANY SECRETARY

Mr. Shang Yuxiong  
*Member of Hong Kong Institute of Certified Public Accountants*

### AUDITOR

PricewaterhouseCoopers  
*Certified Public Accountants and Registered PIE Auditor*

### BERMUDA PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Corporate Services  
(Bermuda) Limited  
Clarendon House  
2 Church Street  
Hamilton HM 11  
Bermuda

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Standard Limited  
17/F, Far East Finance Centre  
16 Harcourt Road  
Hong Kong

### REGISTERED OFFICE

Clarendon House  
2 Church Street  
Hamilton HM 11  
Bermuda

## 公司資料 *(續)*

### 授權代表

徐量先生  
商宇雄先生

### 監察主任

徐量先生  
*中國註冊會計師協會會員*

### 公司秘書

商宇雄先生  
*香港會計師公會會員*

### 核數師

羅兵咸永道會計師事務所  
*執業會計師及  
註冊公眾利益實體核數師*

### 百慕達主要股份過戶登記處

Conyers Corporate Services  
(Bermuda) Limited  
Clarendon House  
2 Church Street  
Hamilton HM 11  
Bermuda

### 香港股份過戶登記分處

卓佳標準有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

### 註冊辦事處

Clarendon House  
2 Church Street  
Hamilton HM 11  
Bermuda

**CORPORATE INFORMATION** (Continued)

**HEAD OFFICE AND PRINCIPAL PLACE OF  
BUSINESS IN HONG KONG**

Unit 1606, 16/F, K. Wah Centre  
191 Java Road  
North Point  
Hong Kong

**STOCK CODE**

8271

**WEBSITE**

[www.gdc-world.com](http://www.gdc-world.com)

**公司資料** (續)

**總辦事處及香港主要營業地點**

香港  
北角  
渣華道 191 號  
嘉華國際中心 16 樓 1606 室

**股份代號**

8271

**網址**

[www.gdc-world.com](http://www.gdc-world.com)

## THIRD QUARTERLY RESULTS

The board of Directors (the “Board”) of Global Digital Creations Holdings Limited (the “Company”) hereby reports the unaudited condensed consolidated financial results of the Company and its subsidiaries (the “Group”) for the three months and nine months ended 30 September 2023 with comparative figures for the corresponding periods in the year 2022.

## 第三季度業績

環球數碼創意控股有限公司(「本公司」)之董事會(「董事會」)謹此報告本公司及其附屬公司(「本集團」)截至2023年9月30日止三個月及九個月之未經審核簡明綜合財務業績，連同2022年同期之比較數字。

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

## 未經審核簡明綜合全面收入表

		Note 附註	(Unaudited) (未經審核)		(Unaudited) (未經審核)	
			Three months ended 30 September 截至9月30日止 三個月	2022	Nine months ended 30 September 截至9月30日止 九個月	2022
			HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
<b>Continuing operations</b>	<b>持續經營業務</b>					
Revenue	收益	3	20,035	18,456	49,327	53,285
Cost of sales	銷售成本		(12,775)	(13,027)	(29,871)	(33,611)
<b>Gross profit</b>	<b>毛利</b>		<b>7,260</b>	5,429	<b>19,456</b>	19,674
Other income	其他收入	4	2,133	2,262	7,466	10,465
Distribution and selling expenses	分銷及銷售開支		(5,217)	(506)	(6,914)	(2,266)
Administrative expenses	行政開支		(7,783)	(8,511)	(23,301)	(26,389)
Reversal of provision for impairment of financial assets and contract asset	金融資產及合約資產之 減值撥備撥回		-	-	279	241
Other (losses)/gains, net	其他(虧損)/收益·淨額	5	(38)	3	(34)	38
<b>Operating (loss)/profit</b>	<b>經營(虧損)/溢利</b>		<b>(3,645)</b>	(1,323)	<b>(3,048)</b>	1,763
Finance cost	融資成本		-	(5)	(8)	(18)
<b>(Loss)/profit before income tax</b>	<b>除所得稅前(虧損)/溢利</b>		<b>(3,645)</b>	(1,328)	<b>(3,056)</b>	1,745
Income tax credit/(expense)	所得稅抵免/(開支)	6	277	364	(82)	(551)
<b>(Loss)/profit for the period from continuing operations</b>	<b>來自持續經營業務之 期內(虧損)/溢利</b>		<b>(3,368)</b>	(964)	<b>(3,138)</b>	1,194
<b>Discontinued operation</b>	<b>已終止經營業務</b>					
Loss for the period from discontinued operation	來自已終止經營 業務之期內虧損	7	(2,071)	(2,207)	(7,184)	(9,692)
<b>Loss for the period</b>	<b>期內虧損</b>		<b>(5,439)</b>	(3,171)	<b>(10,322)</b>	(8,498)

**UNAUDITED CONDENSED CONSOLIDATED  
STATEMENT OF COMPREHENSIVE INCOME**

(Continued)

**未經審核簡明綜合全面收入表**  
(續)

	Note 附註	(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Three months ended 30 September 截至9月30日止 三個月	2022 HK\$'000 千港元	Nine months ended 30 September 截至9月30日止 九個月	2022 HK\$'000 千港元
<b>Other comprehensive income for the period</b>					
<b>Item that will not be reclassified to profit or loss:</b>					
Exchange differences on translation to presentation currency		(836)	(19,274)	(11,846)	(33,790)
Other comprehensive loss for the period		(836)	(19,274)	(11,846)	(33,790)
<b>Total comprehensive loss for the period</b>		<b>(6,275)</b>	<b>(22,445)</b>	<b>(22,168)</b>	<b>(42,288)</b>
<b>(Loss)/profit for the period attributable to:</b>					
Owners of the Company					
– Continuing operations		(3,368)	(964)	(3,138)	1,194
– Discontinued operation		(1,408)	(1,502)	(4,885)	(6,591)
		<b>(4,776)</b>	<b>(2,466)</b>	<b>(8,023)</b>	<b>(5,397)</b>
Non-controlling interests					
– Continuing operations		–	–	–	–
– Discontinued operation		(663)	(705)	(2,299)	(3,101)
		<b>(663)</b>	<b>(705)</b>	<b>(2,299)</b>	<b>(3,101)</b>
		<b>(5,439)</b>	<b>(3,171)</b>	<b>(10,322)</b>	<b>(8,498)</b>



**UNAUDITED CONDENSED CONSOLIDATED  
STATEMENT OF COMPREHENSIVE INCOME**

(Continued)

**未經審核簡明綜合全面收入表**  
(續)

		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Three months ended 30 September 截至9月30日止 三個月		Nine months ended 30 September 截至9月30日止 九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
	Note 附註				
<b>Total comprehensive (loss)/ income for the period attributable to:</b>	以下人士應佔期內 全面(虧損)/收入總額:				
Owners of the Company	本公司持有人				
- Continuing operations	- 持續經營業務	(6,272)	(45,525)	(32,134)	(76,811)
- Discontinued operation	- 已終止經營業務	(2)	15,708	6,777	23,500
		(6,274)	(29,817)	(25,357)	(53,311)
Non-controlling interests	非控股權益				
- Continuing operations	- 持續經營業務	-	-	-	-
- Discontinued operation	- 已終止經營業務	(1)	7,372	3,189	11,023
		(1)	7,372	3,189	11,023
		(6,275)	(22,445)	(22,168)	(42,288)
		HK cents	HK cents	HK cents	HK cents
		港仙	港仙	港仙	港仙
<b>(Loss)/earnings per share attributable to owners of the Company</b>	本公司持有人應佔 每股(虧損)/盈利				
Basic and diluted (loss)/ earnings per share	每股基本及攤薄(虧損)/ 盈利				
- Continuing operations	- 持續經營業務	8	(0.06)	(0.21)	0.08
- Discontinued operation	- 已終止經營業務	8	(0.10)	(0.32)	(0.43)
		(0.31)	(0.16)	(0.53)	(0.35)

## NOTES:

**1. BASIS OF PREPARATION**

The unaudited condensed consolidated statement of comprehensive income have been prepared in accordance with applicable disclosure requirements of Chapter 18 of the GEM Listing Rules.

**2. PRINCIPAL ACCOUNTING POLICIES**

The unaudited condensed consolidated statement of comprehensive income have been prepared on the historical cost basis except for certain properties and financial instruments, which are measured at fair values, as appropriate and is presented in Hong Kong dollars (“HK\$”) unless otherwise stated.

The accounting policies and methods of computation used in the unaudited condensed consolidated statement of comprehensive income for the nine months ended 30 September 2023 are consistent with those followed in the preparation of the Group’s annual financial statements for the year ended 31 December 2022, except for the estimation of income taxes which are accrued using the tax rate that would be applicable to expected total annual earnings.

The Group has applied, for the first time, certain new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants that are mandatorily effective for the current reporting period for the preparation of the Group’s unaudited condensed consolidated statement of comprehensive income.

## 附註：

**1. 編製基準**

未經審核簡明綜合全面收入表乃遵照 GEM 上市規則第 18 章之適用披露規定而編製。

**2. 主要會計政策**

除若干按公允價值計量之物業及金融工具(倘適用)外，未經審核簡明綜合全面收入表乃按歷史成本基準編製及以港元(「港元」)呈列(除另有說明外)。

截至 2023 年 9 月 30 日止九個月之未經審核簡明綜合全面收入表所依循之會計政策及計算方法與編製本集團截至 2022 年 12 月 31 日止年度之年度財務報告所採用者一致，惟所得稅的估計(乃採用將適用於預期年度盈利總額之稅率累計)除外。

本集團已首次採用若干由香港會計師公會所頒佈在本報告期內強制生效之新增及經修訂香港財務報告準則(「香港財務報告準則」)以編製本集團未經審核簡明綜合全面收入表。

**3. REVENUE**

An analysis of the Group's revenue from continuing operations is as follows:

**3. 收益**

本集團來自持續經營業務之收益分析如下：

		<b>(Unaudited)</b> (未經審核)		<b>(Unaudited)</b> (未經審核)	
		<b>Three months ended</b>		<b>Nine months ended</b>	
		<b>30 September</b>		<b>30 September</b>	
		截至9月30日止		截至9月30日止	
		三個月		九個月	
		<b>2023</b>	2022	<b>2023</b>	2022
		<b>HK\$'000</b>	HK\$'000	<b>HK\$'000</b>	HK\$'000
		千港元	千港元	千港元	千港元
Revenue from computer graphic ("CG") production	來自電腦圖像(「電腦圖像」)製作之收益	<b>3,854</b>	3,284	<b>7,630</b>	8,072
Revenue from television programmes and movies	來自電視節目及電影之收益	<b>5,822</b>	617	<b>6,695</b>	1,638
Management services fee	管理服務費	<b>2,711</b>	3,957	<b>8,680</b>	10,245
Consultancy fee income	諮詢費收入	-	42	-	493
Rental income	租金收入	<b>7,648</b>	10,556	<b>26,322</b>	32,837
		<b>20,035</b>	18,456	<b>49,327</b>	53,285

**4. OTHER INCOME****4. 其他收入**

		<b>(Unaudited)</b> (未經審核)		<b>(Unaudited)</b> (未經審核)	
		<b>Three months ended</b>		<b>Nine months ended</b>	
		<b>30 September</b>		<b>30 September</b>	
		截至9月30日止		截至9月30日止	
		三個月		九個月	
		<b>2023</b>	2022	<b>2023</b>	2022
		<b>HK\$'000</b>	HK\$'000	<b>HK\$'000</b>	HK\$'000
		千港元	千港元	千港元	千港元
<b>Continuing operations</b>	<b>持續經營業務</b>				
Government grants	政府補助	<b>187</b>	51	<b>1,369</b>	3,760
Interest income	利息收入	<b>1,906</b>	2,070	<b>5,714</b>	6,459
Others	其他	<b>40</b>	141	<b>383</b>	246
		<b>2,133</b>	2,262	<b>7,466</b>	10,465

5. OTHER (LOSSES)/GAINS, NET	5. 其他(虧損)/收益, 淨額			
	(Unaudited) (未經審核)		(Unaudited) (未經審核)	
	Three months ended 30 September 截至9月30日止 三個月		Nine months ended 30 September 截至9月30日止 九個月	
	2023	2022	2023	2022
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元

**Continuing operations** 持續經營業務  
Exchange (losses)/gains, net 匯兌(虧損)/收益, 淨額

(38) 3 (34) 38

## 6. INCOME TAX CREDIT/(EXPENSE)

### Hong Kong profits tax

Hong Kong profits tax is calculated at 16.5% of the assessable profit for the nine months ended 30 September 2023 and 2022.

No provision for Hong Kong profits tax has been made for the nine months ended 30 September 2023 and 2022.

### PRC corporate income tax

During the period, most of the subsidiaries of the Company established in the Mainland China (for the purpose of the report, "Mainland China" refers to the Mainland of the People's Republic of China (the "PRC") does not include Hong Kong, Macau and Taiwan) are subject to the PRC corporate income tax rate of 25% (nine months ended 30 September 2022: 25%) except that certain subsidiaries are subject to various preferential tax treatments.

Provision for PRC corporate income tax amounted to HK\$82,000 has been made for the nine months ended 30 September 2023 (nine months ended 30 September 2022: HK\$551,000).

## 6. 所得稅抵免/(開支)

### 香港利得稅

截至2023年及2022年9月30日止九個月, 香港利得稅按應課稅溢利16.5%計算。

截至2023年及2022年9月30日止九個月, 概無就香港利得稅作出撥備。

### 中國企業所得稅

於期內, 除享受各種稅務優惠的某些附屬公司以外, 本公司在中國內地(「中國內地」, 就本報告而言, 指中華人民共和國「中國」內地, 不包括香港, 澳門和台灣)成立的大多數附屬公司須按25%(截至2022年9月30日止九個月: 25%)的稅率繳納中國企業所得稅。

截至2023年9月30日止九個月, 已就中國企業所得稅82,000港元作出撥備(截至2022年9月30日止九個月: 551,000港元)。

**7. DISCONTINUED OPERATION**

The 珠影文化產業園 (the “Cultural Park”) operation was classified as discontinued operation with effect from 1 December 2018. Certain costs continued to be incurred during the nine months ended 30 September 2023 as the matters as set out in “MANAGEMENT DISCUSSION AND ANALYSIS – LITIGATIONS” are still ongoing.

The results of the discontinued operation for the three months and nine months ended 30 September 2023 and 2022 were as follows:

**7. 已終止經營業務**

珠影文化產業園(「文化產業園」)的經營已由2018年12月1日起獲歸類為已終止經營業務。由於披露於「管理層論述與分析 – 訴訟」一節中的事宜仍在進行，截至2023年9月30日止九個月仍繼續產生若干成本。

已終止經營業務之截至2023年及2022年9月30日止三個月及九個月之業績如下：

		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Three months ended 30 September 截至9月30日止 三個月		Nine months ended 30 September 截至9月30日止 九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Other income	其他收入	314	–	343	5
Administrative expenses	行政開支	(439)	(226)	(1,592)	(3,626)
Provision for rental and settlement expenses	租金及結算開支撥備	(1,946)	(1,981)	(5,935)	(6,071)
Loss before income tax	除所得稅前虧損	(2,071)	(2,207)	(7,184)	(9,692)
Income tax expenses	所得稅開支	–	–	–	–
Loss for the period from discontinued operation	來自已終止經營業務之期內虧損	(2,071)	(2,207)	(7,184)	(9,692)

## 8. (LOSS)/EARNINGS PER SHARE

		8. 每股(虧損)/盈利			
		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止		截至9月30日止	
		三個月		九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
(Loss)/profit attributable to owners of the Company:	本公司持有人應佔之(虧損)/溢利：				
- Continuing operations	- 持續經營業務	(3,368)	(964)	(3,138)	1,194
- Discontinued operation	- 已終止經營業務	(1,408)	(1,502)	(4,885)	(6,591)
		(4,776)	(2,466)	(8,023)	(5,397)
		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止		截至9月30日止	
		三個月		九個月	
		2023	2022	2023	2022
		No. of shares	No. of shares	No. of shares	No. of shares
		'000	'000	'000	'000
		千股	千股	千股	千股
Weighted average number of outstanding ordinary shares	發行在外普通股加權平均數	1,503,820	1,508,262	1,504,032	1,508,262

## 8. (LOSS)/EARNINGS PER SHARE (Continued)

		8. 每股(虧損)/盈利(續)			
		(Unaudited) (未經審核)		(Unaudited) (未經審核)	
		Three months ended 30 September 截至9月30日止 三個月		Nine months ended 30 September 截至9月30日止 九個月	
		2023	2022	2023	2022
		HK cents	HK cents	HK cents	HK cents
		港仙	港仙	港仙	港仙
Basic and diluted	每股基本與攤薄				
(loss)/earnings per share	(虧損)/盈利				
- Continuing operations	- 持續經營業務	<b>(0.22)</b>	(0.06)	<b>(0.21)</b>	0.08
- Discontinued operation	- 已終止經營業務	<b>(0.09)</b>	(0.10)	<b>(0.32)</b>	(0.43)
Total basic and diluted	每股基本與攤薄之				
(loss)/earnings per share	(虧損)/盈利總額	<b>(0.31)</b>	(0.16)	<b>(0.53)</b>	(0.35)

Basic (loss)/earnings per share is calculated by dividing the (loss)/profit attributable to owners of the Company by the weighted average number of outstanding ordinary shares during the period excluding ordinary shares repurchased by the Company.

Diluted (loss)/earnings per share is the same as basic (loss)/earnings per share as there were no potential dilutive ordinary shares outstanding during the nine months ended 30 September 2023 (nine months ended 30 September 2022: same).

每股基本(虧損)/盈利的計算方法是將本公司持有人應佔(虧損)/溢利除以於期內發行在外普通股之加權平均數(不包括公司回購普通股)。

鑑於截至2023年9月30日止九個月沒有已發行的潛在攤薄普通股(截至2022年9月30日止九個月:相同),故每股攤薄之(虧損)/盈利與每股基本(虧損)/盈利相同。

## 9. 未經審核簡明綜合權益變動表

## 9. UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Attributable to owners of the Company

本公司持有人應佔

	Share capital	Share premium reserve	Capital contribution reserve	Contributed surplus reserve	Statutory reserve	Property revaluation reserve	Exchange reserve	Special reserve	Treasury share reserve	Retained earnings	Sub-total	Non-controlling interests	Total
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2023 (audited)	15,042	74,687	445	245,881	11,679	45,787	(32,199)	17,860	-	79,788	488,970	(134,656)	324,354
Comprehensive loss for the period	-	-	-	-	-	-	-	-	-	(8,023)	(8,023)	(2,299)	(10,322)
Other comprehensive (loss)/income	-	-	-	-	-	-	(17,334)	-	-	-	(17,334)	5,488	(11,846)
Currency translation differences	-	-	-	-	-	-	(17,334)	-	-	-	(17,334)	5,488	(11,846)
Other comprehensive (loss)/income for the period	-	-	-	-	-	-	(17,334)	-	-	-	(17,334)	5,488	(11,846)
Total comprehensive (loss)/income for the period	-	-	-	-	-	-	(17,334)	-	-	(8,023)	(25,357)	3,189	(22,168)
Transactions with owners	-	(24)	-	-	-	-	-	-	(47)	-	(47)	-	(47)
Repurchase of treasury shares	-	-	-	-	-	-	-	-	(47)	-	(47)	-	(47)
Cancellation of treasury shares	(2)	(24)	-	-	-	-	-	-	27	-	-	-	-
Total transactions with owner	(2)	(24)	-	-	-	-	-	-	(20)	-	(47)	-	(47)
At 30 September 2023 (unaudited)	15,039	74,663	445	245,881	11,679	45,787	(49,533)	17,860	(20)	71,765	463,566	(131,447)	302,319



## 9. 未經審核簡明綜合權益變動表 (續)

9. UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Continued)  
Attributable to owners of the Company  
本公司持有入賬法

	Share capital	Share premium reserve	State contribution reserve	Capital contribution reserve	Contributed surplus reserve	Statutory reserve	Property revaluation reserve	Exchange reserve	Special reserve	Retained earnings	Sub-total	Non-controlling interests	Total
	股本	溢利準備	資本	實繳儲備	盈餘儲備	法定儲備	物業重估儲備	匯兌儲備	特別儲備	保留盈利	小計	非控股權益	合計
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2022 (audited)	15,083	74,941	445	245,881	11,061	45,787	8,847	17,860	86,591	506,496	(142,681)	363,815	
<b>Comprehensive loss</b>													
Loss for the period	-	-	-	-	-	-	-	-	(5,397)	(5,397)	(3,101)	(8,498)	
<b>Other comprehensive (loss)/income</b>													
Currency translation differences	-	-	-	-	-	-	(47,914)	-	-	(47,914)	14,124	(33,790)	
Other comprehensive (loss)/income for the period	-	-	-	-	-	-	(47,914)	-	-	(47,914)	14,124	(33,790)	
<b>Total comprehensive (loss)/income for the period</b>													
At 30 September 2022 (unaudited)	15,083	74,941	445	245,881	11,061	45,787	(39,067)	17,860	81,194	453,185	(131,658)	321,527	

## MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述與分析

### FINANCIAL REVIEW

For the nine months ended 30 September 2023 (the "Review Period"), revenue from the continuing operations amounted to HK\$49,327,000, representing a decrease of HK\$3,958,000 as compared with HK\$53,285,000 for the corresponding period of 2022, which was mainly attributable to a combination of factors such as the decrease in the average exchange rate of Renminbi against Hong Kong dollars by approximately 6% as compared with the corresponding period last year, the decrease in rental income as well as the distribution of an original animated film during the period which led to a year-on-year increase in income from original projects.

Cost of sales from the continuing operations for the Review Period amounted to HK\$29,871,000, representing a decrease of HK\$3,740,000 as compared with HK\$33,611,000 for the corresponding period of 2022, which was mainly attributable to the decrease in the average exchange rate of Renminbi against Hong Kong dollars during the Review Period, as well as the decrease in direct labor costs of the Interactive Entertainment and Digital Assets division as compared with the corresponding period last year.

Other income from the continuing operations for the Review Period amounted to HK\$7,466,000 (nine months ended 30 September 2022: HK\$10,465,000) was mainly from government grants of HK\$1,369,000 and interest income of HK\$5,714,000.

### 財務回顧

截至2023年9月30日止九個月(「本回顧期間」)來自持續經營業務之收益為49,327,000港元，與2022年同期53,285,000港元比較，減少3,958,000港元，主要是期內人民幣兌港元平均匯率較去年同期下調約6%，租金收入下跌而期內發行一部原創動畫電影帶動原創項目收入同比增加等綜合因素所致。

本回顧期間來自持續經營業務之銷售成本為29,871,000港元，較2022年同期33,611,000港元減少3,740,000港元，主要由於本回顧期間人民幣兌港元平均匯率下跌和互動娛樂及數字資產業務分部直接人工成本較去年同期減少所致。

本回顧期間來自持續經營業務之其他收入為7,466,000港元(截至2022年9月30日止九個月：10,465,000港元)，主要來自政府補助1,369,000港元及利息收入5,714,000港元。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### FINANCIAL REVIEW (Continued)

Distribution and selling expenses from the continuing operations for the Review Period amounted to HK\$6,914,000, representing an increase of HK\$4,648,000 as compared with HK\$2,266,000 for the corresponding period of 2022, which was mainly attributable to the increase in marketing and promotion expenses incurred by the distribution of animated films.

Administrative expenses from the continuing operations for the Review Period amounted to HK\$23,301,000, representing a decrease of HK\$3,088,000 as compared with HK\$26,389,000 for the corresponding period of 2022, which was mainly attributable to the decrease in labor costs and professional service fees.

Finance costs from the continuing operations for the Review Period amounted to HK\$8,000 (nine months ended 30 September 2022: HK\$18,000). The Group does not have any loans and such finance costs were the interest component of lease liabilities.

Loss recorded from the discontinued operation for the Review Period amounted to HK\$7,184,000, representing the loss decreased by HK\$2,508,000 as compared with HK\$9,692,000 for the corresponding period of 2022, which was mainly attributable to the decrease in professional service fees in relation to litigations for the Review Period as compared with the corresponding period last year.

## 管理層論述與分析 (續)

### 財務回顧 (續)

本回顧期間來自持續經營業務之分銷及銷售開支6,914,000港元，較2022年同期2,266,000港元增加4,648,000港元，主要是由於發行動畫電影所產生的市場推廣開支增加所致。

本回顧期間來自持續經營業務之行政開支為23,301,000港元，較2022年同期26,389,000港元，減少3,088,000港元，主要由於人工成本及專業服務費減少所致。

本回顧期間來自持續經營業務之融資成本為8,000港元（截至2022年9月30日止九個月：18,000港元）。本集團並沒有任何借貸，融資成本是租賃負債之利息部分。

本回顧期間來自已終止經營業務之虧損為7,184,000港元，與2022年同期9,692,000港元比較，虧損減少2,508,000港元，主要是由於本回顧期間與訴訟相關的專業服務費較去年同期減少所致。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

## 管理層論述與分析 (續)

### BUSINESS REVIEW AND OUTLOOK

#### *Interactive Entertainment and Digital Assets*

The revenue of the Interactive Entertainment and Digital Assets division of the Group was mainly attributable to: (1) the income from production services of animated films, television series, interactive entertainment and digital virtual characters; (2) box office receipts of original animated films and distribution revenues of original television series; (3) licensing income of original animated films and television series; and (4) licensing income derived from the animation intellectual property (“IP”).

During the third quarter of 2023, the Group co-produced the Yangtze River-themed animated film “Dance With the Finless Porpoise” 《(江豚•風時舞)》 with Jiangxi Cultural Performance Group and Jiangxi Hukou Cultural Tourism Group. The production of the film has been completed and a public release permit has been obtained, the selection of an appropriate schedule for its nationwide release is currently underway. The original ocean-themed animated film “Around the World in 80 Days” 《環遊地球80天》 has been released nationwide on 12 August this year. As for the production business, the division is currently undertaking the projects of Tencent interactive entertainment business group and Tencent technology engineering group. In addition, for our production services business, a strategic agreement has been reached with the Shangqiu Cultural Tourism Group for the proposed co-production of the animated film “Zhuang Zhou Morphing into a Butterfly\*” 《莊周化蝶》。

### 業務回顧及展望

#### *互動娛樂及數字資產*

本集團互動娛樂及數字資產業務分部的收益主要來自：(1)動畫電影、電視片、互動娛樂及數字虛擬人的承製業務收入；(2)原創動畫電影的票房收入和原創電視片的發行收入；(3)原創動畫電影和電視片的版權收入；及(4)動畫知識財產權(“IP”)衍生品的授權收入。

2023年第三季度，本集團與江西省文演集團及江西湖口文旅集團合拍了以長江為主題的動畫電影《江豚•風時舞》，已完成全部製作並獲得公映許可證，正選擇適合的檔期於全中國上映。原創海洋主題動畫電影《環遊地球80天》已於今年8月12日在全中國上映。承製業務正持續承製騰訊互動娛樂事業群及騰訊技術工程事業群的項目。此外，承製業務與商丘文旅集團達成戰略協議，擬共同合拍《莊周化蝶》動畫電影。

\* For identification purpose only

\* 僅供識別

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### BUSINESS REVIEW AND OUTLOOK (Continued)

#### *Interactive Entertainment and Digital Assets (Continued)*

Driven by the Metaverse, ChatGPT and the artificial intelligence technology represented by chatbot products, the orders from the digital virtual character business projects have shown a continuous growth. GDC has also accelerated the technological development of deep learning of natural language and the creation of products that combine the said technology with virtual characters, including the ongoing in-depth cooperation with Ximalaya, a leading natural language technology company in China.

In 2023, GDC made in-depth use of generative artificial intelligence technology to promote the scaled implementation of digital economy business. With the implementation of numerous digital economy projects such as Qualcomm's "Trial of AI\*" (AI的試煉) promotional video, Tencent IEG Comprehensive Project, Huizhou Press Sector Virtual Human Project, Huawei HDC Conference Project, Huawei Compass Conference Project, Huawei Spain Conference Project, Huawei Turkey Conference Project, Huawei HC Conference Project, Huawei North Africa Night Project, Huawei Paris Conference Project, West China Digital Twin City Project and the Guangzhou Disease Control and Prevention Center Project, the related revenue has increased significantly. The Huawei Connect held at the Shanghai World Expo is Huawei's most important meeting of the year, in which the Group has undertaken the task of being the virtual host for all of its summits and sub-forums, and also responsible for the development and booth implementation of three intelligent holographic cabinets. The "AI Holographic Virtual BOX"\* (AI全息虛擬BOX) developed by the virtual character team was able to achieve consultation, navigation, Q&A, interaction and traffic attraction. It has made its debut during the Conference on Promoting the Development of a Culturally Powerful Province in Jiangxi Province \* (江西省文化強省建設推進大會) and became the most popular virtual character product.

\* For identification purpose only

## 管理層論述與分析 (續)

### 業務回顧及展望 (續)

#### *互動娛樂及數字資產 (續)*

在元宇宙、ChatGPT及聊天機器人產品為代表的人工智能技術的推動下，數字虛擬人業務訂單呈現持續增長。環球數碼也加速開發基於自然語言深度學習的技術及以此與虛擬人相結合的產品，包括跟國內自然語言技術頭部企業喜馬拉雅持續進行深度合作。

2023年，環球數碼深度使用生成式人工智能技術，推進數字經濟業務規模化落地，以高通《AI的試煉》宣傳片、騰訊IEG綜合項目、惠州報業虛擬人項目、華為HDC大會項目、華為compass大會項目、華為西班牙大會項目、華為土耳其大會項目、華為HC大會項目、華為北非之夜項目、華為巴黎大會項目、華西數字孿生城市項目和廣州疾控中心項目等為代表的多個數字經濟項目落地，相關收入大幅增長。在上海世博園舉行的華為全聯接大會是華為一年中最重要的大會，本集團承擔了當中所有峰會及分論壇會議內虛擬人主持的任務，同時也負責三個智能全息展示櫃的開發及展位實施。虛擬人團隊研發的「AI全息虛擬BOX」能夠實現諮詢、導覽、問答、互動、引流，在江西省文化強省建設推進大會上首次亮相，成為最受歡迎的虛擬人產品。

\* 僅供識別

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### BUSINESS REVIEW AND OUTLOOK (Continued)

#### **Interactive Entertainment and Digital Assets (Continued)**

GDC have organised the first Shunliu\* (順溜) study camp in Southern China in terms of the IP Operation Business. We have formed cross-industry partnership with leading enterprises such as Alilo, Umetrip and KFC to promote the original ocean-themed animated film. Over 100 categories of products were developed in total. We co-organised the movie viewing ceremony of “Dance with the Finless Porpoise” and the “Finless Porpoise Music Festival” (江豚音樂節) in the Shizhong Mountain Scenic Area in Hukou, Jiangxi Province with Jiangxi Cultural Performance and Hukou Cultural Tourism, so as to promote the film and Finless Porpoise IP marketing, as well as enhance the sales of IP derivative products.

#### **New Cultural and Sports Space**

GDC Building in Shenzhen continued to attract high quality animated film and television, high technology and cultural and creative enterprises. The Group utilised its self-developed cloud platform for cloud information processing to provide professional operation management services for the properties, continued to enhance the digital technology management system and improved ancillary facilities and services.

To empower the urban renewal with technology, the preparation for the Chengdu Sports Park project\* (成都體育公園項目) is under progress. The project focuses on the philosophy of “Cultural IP + Technology + Sports”, forming a special package with a composite operating model, gaining commercial forces around six aspects, namely, matching, differentiation, theme, purpose, coordination, and vision. It integrates sports, leisure and smart experience, and rejuvenates the Sports Park.

\* For identification purpose only

## 管理層論述與分析 (續)

### 業務回顧及展望 (續)

#### **互動娛樂及數字資產 (續)**

IP運營業務籌辦了華南首個《順溜》研學營。環球數碼亦與火火兔、航旅縱橫、肯德基等頂流企業就原創海洋主題動畫電影宣發進行聯乘合作；合共開發100多個品類的產品。此外，聯合江西文演、湖口文旅在江西湖口石鐘山景區舉辦《江豚•風時舞》觀影禮活動、「江豚音樂節」活動，進行電影宣傳和江豚IP行銷推廣，增強IP衍生產品銷售。

#### **文體新空間**

深圳環球數碼大廈繼續吸引優質的動漫影視、高科技及文創企業入駐。本集團利用自主研發的雲端資訊處理雲平臺，提供專業化的園區運營管理服務，持續提升數碼科技管理體系、完善配套設施和服務。

以科技賦能城市更新，成都體育公園項目案營運籌備進行中。該項目圍繞「文化IP+科技+體育」的核心，以複合經營業態形成特色配套，圍繞配套性、差異化、主題化、目的性、協調性及前瞻性六個方面彙聚商業力量，集運動、休閒、智能體驗於一體化，煥發體育公園活力。

\* 僅供識別

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

## 管理層論述與分析 (續)

### BUSINESS REVIEW AND OUTLOOK (Continued)

#### **New Cultural and Sports Space** (Continued)

As a subsidiary of the Group located in Chengdu has developed a smart city business to facilitate the creation of smart cities, we have executed and initiated production on two project contracts, while the third project is currently in the bidding process. Additionally, we have undertaken the production of an educational video project for the “Digital Intelligence and Casting Heart Project\*” (數智•鑄心工程) of Chengdu Wuhou State Owned Capital Investment and Operation Group Co., Ltd. We have also reached cooperation with Sony China to bundle the construction of its watch carrier software website with the development of peripheral products.

The project undertaken by our Beijing branch for Qualcomm has completed basic acceptance. Furthermore, we reached a strategic cooperation agreement with Yingquan Technology Limited\* (映泉科技有限公司) and Landmark Mark Metaverse Platform\* (地標馬克元宇宙平台).

The training business is also gradually creating a new business model to support the upgrade of new teaching technologies with cloud platform technology. The in-depth collaboration of our training business with vocational colleges in several cities has reached a consensus and gradually commenced project implementation.

### 業務回顧及展望 (續)

#### 文體新空間 (續)

成都分公司開發智慧城市業務助力打造城市智慧化，目前已簽訂兩個項目合同並正在製作中，第三個項目也在投標當中。另外，承接了成都市武侯國有資本投資運營集團有限責任公司「數智•鑄心工程」的電教片項目製作；與索尼中國達成合作，捆綁其手錶載體軟體網站建設及周邊產品開發。

北京分公司承製的高通項目，已基本完成驗收，另外，與映泉科技有限公司及地標馬克元宇宙平台達成戰略合作協定。

培訓業務也逐漸打造出新的商業模式，該業務以雲平台技術支援新教學技術升級。培訓業務與幾個城市的職業學院達成深度合作共識並逐步開展項目落地。

\* For identification purpose only

\* 僅供識別

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### BUSINESS REVIEW AND OUTLOOK (Continued)

#### Research and Development

The Group has a first-mover advantage in the technical accumulation of Metaverse infrastructure and the construction of virtual reality, possesses a complete solution and business experience in the areas such as virtual digital simulation and full-real digital natives, and has a software and hardware solution integrating automatic intelligent control, highly accurate full-body motion capture and artificial intelligence, which can be applied to customised services such as enterprise digital employees, digital scenario and virtual spokespersons. The research and development team has completed the development of computer animation and artificial intelligence engine driver interface, as well as optimised the production process and technics continuously. The Group has also continued to enhance the improvement and application of new technologies such as unreal engine and artificial intelligence.

The Group has conducted continuous product marketisation for its own IP – CG Aline cloud platform, an automated management system. To keep up with the trend of the internet development, the research and development team transformed the Company's management system into a platform, gradually realised the cloud service mode of mini-program plus application, and exchanged non-confidential information with WeCom to further improve management efficiency.

The hyperparameter artificial intelligence machine learning model is introduced by the Group to enhance the efficiency of processing the artificial intelligence machine learning of virtual characters and to improve the controllability of the intelligent virtual characters' functions. In this regard, the intelligent and highly imitated voice broadcast, intelligent action movement and intelligent dialogue of digital virtual characters are realised. The hyperparameter artificial intelligence technology has been practically applied in Huawei's virtual character live broadcast and the KiehI's virtual character projects and has been highly recognised by customers and brands.

## 管理層論述與分析 (續)

### 業務回顧及展望 (續)

#### 技術研發

本集團在元宇宙基建的技術積累和虛擬實境的構建上具有先發優勢，於虛擬數字模擬和全真數字原生等方面擁有完整解決方案和商業經驗，並已形成集自動智能控制系統、高精度全身動態捕捉及人工智能控制的軟硬一體化解決方案，可應用於企業數字員工，數字場景及虛擬代言人等訂製服務。研發團隊已完成了電腦動畫與人工智能引擎介面的開發，並對製作流程和工藝反覆運算優化，持續加強對虛幻引擎、人工智能等新技術的改良和應用。

本集團對擁有自主知識財產權的自動化管理系統數字影視跨區域合作雲平台持續進行產品市場推廣。本集團一直緊貼互聯網發展趨勢，將公司管理系統進行平台化改造，逐步實現小程序與應用程式的一體化雲服務模式，並和企業微信進行非保密資料互通，進一步提高管理效率。

本集團引入了超參數人工智能機器學習模型，增強處理虛擬人工智能機器學習的效率，提高了智能虛擬人功能的可控性，從而實現數字虛擬人智能高模擬語音播報、智能動作驅動及智能對話。超參數人工智能技術在華為虛擬人直播及科顏氏線上虛擬人等項目上進行了實踐應用，得到客戶和品牌方的高度認可。



## MANAGEMENT DISCUSSION AND ANALYSIS *(Continued)*

## 管理層論述與分析 *(續)*

### BUSINESS REVIEW AND OUTLOOK *(Continued)*

#### **Government Awards**

During the first three quarters, the Group won the Award for Original R&D and Industrialisation Projects of Shenzhen Municipal Bureau of Culture, Radio, Television, Tourism and Sports, 2023 Funding for the Cultivation of High-tech Enterprises of Science, Technology and Innovation Commission of Shenzhen Municipality, the Branch Award of the 19th Shenzhen Cultural Expo, the Subsidy for Improving the Creative Ability of Smart Property Rights of Market Supervision and Regulation Bureau of Shenzhen Municipality, Original Operation Income Reward and Copyright Subsidy of Nanshan District Culture, Radio, Television, Tourism and Sports Bureau, Parent-Child Reception Subsidy of the Women's Federation of Nanshan District, as well as the Foshan Original Boutique Subsidy.

Furthermore, the Group has been awarded the recognition of technology-based small and medium enterprises, the recognition of the 19th Cultural Expo Branch and the Outstanding Branch of the 19th Cultural Expo. We have participated in various events such as the Hong Kong International Film and TV Market, the 19th Shenzhen Cultural Expo Global Digital Branch and the High Quality Development Conference of the Cultural and Entertainment Association, the first China (Harbin) International Animation and Comic Game Expo, the 18th Changchun Film Festival, the Chinese-Arabic Animation and Comic Forum, the Beijing Animated Films Week, the High Quality Development Forum of Animated Films in the Greater Bay Area, as well as the 2nd China Film Art Direction Academy Honorary Ceremony.

### 業務回顧及展望 *(續)*

#### **政府獎項**

本集團首季榮獲深圳市文化廣電旅遊體育局原創研發與產業化項目獎勵、深圳市科技創新委員會2023年高新技術企業培育資助、第19屆深圳文博會分會場獎勵、深圳市市場監督管理局知識財產權創造能力提升資助、南山區文化廣電旅遊體育局原創運營收入獎勵及版權補助、南山區婦聯親子接待補助及佛山原創精品補助。

此外，本集團獲評科技型中小企業認定、第19屆文博會分會場認定、第19屆文博會優秀分會場；參加香港國際影視展、第19屆深圳文博會環球數碼分會場及文娛協會高品質發展大會、首屆中國(哈爾濱)國際動漫遊戲博覽會、第18屆中國長春電影節、中阿動漫論壇、北京動畫電影周、大灣區動畫電影高品質發展論壇及第二屆中國電影美術學會榮譽盛典等各項活動。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### BUSINESS REVIEW AND OUTLOOK (Continued)

#### Government Awards (Continued)

In addition, “Thru The Mobius Strip” (《魔比斯環》) and “Shunliu”\* (《順溜》) were awarded the 100 Outstanding Animation Works Award in the Flowing Light — China Animation Centenary Exhibition (流光浮動 — 中國動畫百年紀念展), and “Around the World in 80 Days” (《環遊地球80天》) was successfully shortlisted for the “Chasing Light Project” of the 15th Straits Film and Television Season and was shortlisted for the list of “The Most Anticipated Animated Films (Series)” of the High Quality Development Forum of Animated Films in the Greater Bay Area. The original ocean-themed film “Journey to the Center of the Earth” (《地心遊記》) was awarded the first China Children’s Literature and Animation Outstanding Award; “Dance with the Finless Porpoise” was awarded among the list of “The Most Anticipated Animated Films” of the High Quality Development Forum of Animated Films in the Greater Bay Area. The Company won the BANK2022 Sports Metaverse Innovation Enterprise Award.

## 管理層論述與分析(續)

### 業務回顧及展望(續)

#### 政府獎項(續)

另外，本集團原創作品《魔比斯環》及《順溜》獲「流光浮動—中國動畫百年紀念展」百部優秀動畫作品獎，《環遊地球80天》成功入圍第十五屆海峽影視季「追光項目」及入選大灣區動畫電影高品質發展論壇「最值得期待動畫電影(系列)」榜單，《地心遊記》原創海洋主題動畫電影榮獲首屆中國兒童文學動漫優秀作品獎、《江豚·風時舞》榮獲大灣區動畫電影高品質發展論壇「最值得期待動畫電影」榜單、公司獲體育BANK2022年度體育元宇宙創新企業大獎。

\* For identification purpose only

\* 僅供識別

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### OUTLOOK

Leveraging on its existing business advantages, GDC will continue to optimise the city-level Metaverse solution and empower the local digital economic development, promotion of traditional Chinese culture as well as rural revitalisation with its cultural tourism Metaverse products. The interactive entertainment and digital assets business will continue to explore the unique, local cultural content, and develop multiple themes such as ocean exploration, Yangtze River stories, Chinese mythology and science fictions in the future. Self-production and co-production modes will both be adopted to produce one to two animated films every year. The Group strives to recreate good Chinese stories through cutting-edge computer animation technology and novel art style. In terms of the undertaking and production business, the Group will continue to provide high-quality and stable production services. The undertaking and production business of digital virtual characters will form a platform business model to expand market shares.

Following the inception of Chengdu Sports Park project\* (成都體育公園項目), the Group will embrace “Cultural IP + Technology + Sports” as the core strategy, operate the New Cultural and Sports Space with the concept of commercialisation, and create an innovative, commercial and ecological sports park, thereby redefining the city with culture. Meanwhile, GDC’s digital genes will facilitate the creation of smart cities and the construction of the digital twin project “Smart City Rongcheng” (智慧蓉城) based in Chengdu, serving multiple Metaverse scenarios, such as digital twin cities, digital cultural and creative contents, brand digital marketing, digital media technology, and digital asset management.

## 管理層論述與分析(續)

### 展望

環球數碼繼續以現有業務優勢，持續優化城市級元宇宙解決方案，以文旅元宇宙產品為地方數字經濟發展、弘揚中華傳統文化以及鄉村振興進行賦能。互動娛樂及數位資產業務將繼續挖掘地方特色文化內容，開發海洋探索、長江故事、中國神話及科幻未來等多個主題，以原創和合拍模式進行，期望每年出品一至兩部動畫電影，通過前沿電腦動畫技術和新穎的藝術風格重現中國故事。在承製業務方面，本集團繼續提供高品質和穩定的製作服務，數字虛擬人承製業務形成平台化模式，致力擴大市場份額。

隨著成都體育公園項目落地，本集團將圍繞「文化IP+科技+體育」的核心，以產品化思維運營文體新空間，打造創新性商業生態的體育公園，用文化重新定義城市。同時，依託環球數碼數字基因，助力打造城市智慧化，以成都為基點，建設「智慧蓉城」數位孿生項目，服務數字孿生城市、數字文創內容、品牌數字行銷、數字媒介科技、數字資產管理等多類元宇宙應用場景。

\* For identification purpose only

\* 僅供識別

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### OUTLOOK (Continued)

The Group continues to commit to talent development and technology optimisation to improve business quality. At the same time, we will actively expand the market, boost efforts to expand the Metaverse virtual characters and New Cultural and Sports Space business. The Group will also fully achieve breakthroughs in the urban culture and tourism and the provision of variety shows in the Metaverse, gradually expand the Metaverse products of various industries, and make every effort to become China's leading digital asset management group in the Metaverse.

### LITIGATIONS

Updates of the litigations between 廣東環球數碼創意產業有限公司 (“Guangdong GDC\*”), an indirect non-wholly owned subsidiary of the Company, and 珠江電影製片有限公司 (“Pearl River Film Production\*”) in respect of the Pearl River Film Cultural Park are as follows:

1. In April 2019, Pearl River Film Production filed an action with the Intermediate People's Court of Guangzhou City of Guangdong Province of the PRC (中國廣東省廣州市中級人民法院) (the “Guangzhou Intermediate People's Court”), requiring Guangdong GDC to pay the property occupation fee of the Pearl River Film Cultural Park and related interest for the period between 23 March 2016 and 22 March 2019 in the amounts of RMB148,745,800 and RMB9,593,000 respectively.

## 管理層論述與分析 (續)

### 展望 (續)

本集團繼續致力優化人才與技術，提升業務素質，同時積極拓展市場，加大力度拓寬元宇宙虛擬人業務及文體新空間業務。盡全力取得城市文旅元宇宙以及綜藝節目元宇宙的突破，逐步拓展在不同行業的元宇宙產品，致力打造成為中國領先的元宇宙數字資產管理集團。

### 訴訟

本公司一間非全資附屬公司廣東環球數碼創意產業有限公司(「廣東環球數碼」)與珠江電影製片有限公司(「珠影製片」)就珠影文化產業園之訴訟最新進展如下：

1. 2019年4月，珠影製片入稟中國廣東省廣州市中級人民法院(「廣州中級人民法院」)要求廣東環球數碼支付2016年3月23日至2019年3月22日期間的珠影文化產業園之場地和物業使用費及相關利息分別為人民幣148,745,800元及人民幣9,593,000元。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

## 管理層論述與分析(續)

### LITIGATIONS (Continued)

### 訴訟(續)

#### 1. (Continued)

#### 1. (續)

On 30 December 2019, the decision for the trial of first instance was made by the Guangzhou Intermediate People's Court that Guangdong GDC was required to pay the property occupation fee of the Pearl River Film Cultural Park and related interest for the period between 23 March 2016 and 11 September 2019 in the amounts of RMB41,656,989 and RMB3,813,331, respectively.

廣州中級人民法院於2019年12月30日作出了一審判決，判廣東環球數碼需支付2016年3月23日至2019年9月11日期間的珠影文化產業園之場地和物業使用費分別為人民幣41,656,989元及相關利息人民幣3,813,331元。

Each of Pearl River Film Production and Guangdong GDC filed an appeal with the Higher People's Court of Guangdong Province of the PRC (中國廣東省高級人民法院) (the "Guangdong Higher People's Court"). On 30 March 2021, a civil judgment from the Guangdong Higher People's Court was made, the judgment from the Guangzhou Intermediate People's Court was set aside and the case shall be returned to the Guangzhou Intermediate People's Court for re-trial.

珠影製片與廣東環球數碼先、後向中國廣東省高級人民法院(「廣東高級人民法院」)提出上訴，2021年3月30日，廣東高級人民法院作出了判決，撤銷廣州中級人民法院的一審判決，發回廣州中級人民法院重審。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### LITIGATIONS (Continued)

#### 1. (Continued)

On 13 December 2022, a civil judgment for re-trial from Guangzhou Intermediate People's Court (the "Guangzhou Intermediate People's Court Civil Judgment for Re-trial") was handed down to Guangdong GDC. According to the Guangzhou Intermediate People's Court Civil Judgment for Re-trial, Guangdong GDC is required to pay property occupation fee to the Pearl River Film Production of RMB157,353,781 for the period between 23 March 2016 and the day when Guangdong GDC returned the entire Pearl River Film Cultural Park to Pearl River Film Production. All other claims made by Pearl River Film Production were dismissed. Each of Guangdong GDC and Pearl River Film Production filed an appeal with the Guangdong Higher People's Court. The Company has received a civil judgment (民事判決書) from the Guangdong Higher People's Court (the "Guangdong Higher People's Court Civil Judgment for Appeal") on 7 October 2023. According to the Guangdong Higher People's Court Civil Judgement for Appeal, the Appeal was rejected and the Guangzhou Intermediate People's Court Civil Judgment for Re-trial was upheld. As at the date of this Report, Guangdong GDC is seeking legal advice in response to the Guangdong Higher People's Court Civil Judgment for Appeal.

2. In April 2019, Pearl River Film Production filed an action with the People's Court of Haizhu District of Guangzhou City of the PRC (中國廣州市海珠區人民法院) (the "People's Court of Haizhu District"), requiring Guangdong GDC and 廣州高尚商業經營管理有限公司 ("Gaoshang Property Management\*"), an indirect non-wholly owned subsidiary of the Company to pay the property occupation fee of the car park of the Pearl River Film Cultural Park in an amount of RMB26,457,900 for the period between 1 August 2015 and 21 June 2018 and related interest in the amount of RMB2,520,062 for the interest as of 27 March 2019.

## 管理層論述與分析 (續)

### 訴訟 (續)

#### 1. (續)

於2022年12月13日，廣州中級人民法院對重審作出的民事判決書（「廣州中級人民法院重審民事判決書」）送達廣東環球數碼。根據廣州中級人民法院重審民事判決書所示，廣東環球數碼需向珠影製片支付由2016年3月23日至交還全部珠影文化產業園場地之日止的場地和物業使用費人民幣157,353,781元。珠影製片的所有其他訴求申請則被駁回。廣東環球數碼與珠影製片先、後向廣東高級人民法院提出上訴。於2023年10月7日本公司接獲一份廣東高級人民法院的民事判決書（「廣東高級人民法院上訴民事判決書」）。根據《廣東高級人民法院上訴民事判決書》所示上訴被駁回，並維持《廣州中級人民法院重審民事判決書》的判決。於本報告日，廣東環球數碼正尋求法律意見以回應《廣東省高級人民法院上訴民事判決書》。

2. 2019年4月，珠影製片入稟中國廣州市海珠區人民法院（「海珠區人民法院」）要求廣東環球數碼及本公司間接非全資附屬公司廣州高尚商業經營管理有限公司（「高尚物業管理」）支付2015年8月1日至2018年6月21日期間的珠影文化產業園停車場之場地和物業使用費人民幣26,457,900元及截至2019年3月27日之利息人民幣2,520,062元。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

## 管理層論述與分析(續)

### LITIGATIONS (Continued)

### 訴訟(續)

#### 2. (Continued)

#### 2. (續)

On 30 April 2020, the decision for the trial of first instance was made by the People's Court of Haizhu District that Guangdong GDC and Gaoshang Property Management were required to pay the property occupation fee of the car park of the Pearl River Film Cultural Park in the amount of RMB3,854,363 and related interest for the period between 1 August 2015 and 21 June 2018.

海珠區人民法院於2020年4月30日作出一審判決，廣東環球數碼及高尚物業管理需向珠影製片支付2015年8月1日至2018年6月21日期間的珠影文化產業園停車場之場地和物業使用費人民幣3,854,363元及相關利息。

The Guangzhou Intermediate People's Court made the final judgment on 27 September 2020 in which the original judgment was upheld. The judgment was enforced by both parties in November 2020 and the case proceedings were concluded.

廣州中級人民法院於2020年9月27日作出終審判決，維持一審原判。雙方已在2020年11月完成判決執行並結案。

On 8 March 2021, Pearl River Film Production has applied to the Guangdong Higher People's Court for setting aside of the abovementioned final judgment, and initiated a re-trial of the legal proceedings. The Company has recently been informed that the re-trial initiated by Pearl River Film had been rejected by the Guangdong Higher People's Court. The Intermediate Court Civil judgment is the final judgment.

2021年3月8日，珠影製片向廣東高級人民法院申請撤銷上述廣州中級人民法院的終審判決，並提起再審。本公司最近接獲通知由珠影製片提出的上訴遭廣東高級人民法院駁回。廣州中級人民法院的判決為終審判決。

3. In April 2021, Guangdong GDC has initiated legal proceedings against Pearl River Film Production, claiming for the (i) return of capital contribution invested in the construction for the Pearl River Film Cultural Park and the related interests in the amount of approximately RMB240,000,000 and RMB54,900,000, respectively, and (ii) compensation on losses of RMB20,000,000 borne by Guangdong GDC arising from the said investment due to breach of contract by Pearl River Film Production.

3. 2021年4月，廣東環球數碼向珠影製片提出訴訟，要求申索(i)投資於珠影文化產業園的建設資金及相關利息分別約為人民幣240,000,000元及人民幣54,900,000元；及(ii)上述投資因珠影製片違約而導致廣東環球數碼損失之賠償人民幣20,000,000元。

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### LITIGATIONS (Continued)

#### 3. (Continued)

On 18 May 2022, a civil judgment (民事判決書) (the “Civil Judgment”) from the Guangzhou Intermediate People’s Court was handed down to Guangdong GDC. According to the Civil Judgment, the Claims have been rejected by the Guangzhou Intermediate People’s Court. Guangdong GDC filed an appeal with the Guangdong Higher People’s Court on 1 June 2022 (the “Appeal”). On 21 July 2023, Guangdong GDC received a civil judgment (民事判決書) from the Guangdong Higher People’s Court (the “Higher Court Civil Judgment”). According to the Higher Court Civil Judgment, the Appeal was rejected and the judgment of the Guangzhou Intermediate People’s Court was upheld. As at the date of this Report, Guangdong GDC is seeking legal advice in response to the Higher Court Civil Judgment.

Should there be any significant update, the Company will make timely disclosure on the respective websites of the Stock Exchange and the Company.

### INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the nine months ended 30 September 2023 (nine months ended 30 September 2022: Nil).

## 管理層論述與分析 (續)

### 訴訟 (續)

#### 3. (續)

於2022年5月18日，一份由廣州中級人民法院作出的民事判決書(「民事判決書」)送達廣東環球數碼。根據民事判決書所示，該等索償被廣州中級人民法院駁回。於2022年6月1日，廣東環球數碼向廣東高級人民法院提呈上訴(「上訴」)。於2023年7月21日，廣東環球數碼收到一份由廣東高級人民法院作出的《民事判決書》(「《高院民事判決書》」)。根據《高院民事判決書》所示上訴被駁回，並維持廣州中級人民法院原審判決。於本報告日，廣東環球數碼正尋求法律意見以回應《高院民事判決書》。

如有任何重大更新，本公司會及時在聯交所網站及本公司網站作出披露。

### 中期股息

董事會不建議派付截至2023年9月30日止九個月之中期股息(2022年9月30日止九個月：無)。



**PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES****購買、出售或贖回本公司之上市證券**

During the nine months ended 30 September 2023, the Company repurchased its ordinary shares on the Stock Exchange as follows:

於截至2023年9月30日止九個月，本公司曾於聯交所購回之普通股詳情如下：

Month of the repurchases 購回月份	Number of ordinary shares repurchased 購回普通股股數	Highest price paid per share 每股已付最高價 HK\$ 港元	Lowest price paid per share 每股已付最低價 HK\$ 港元	Aggregate consideration paid 已付總代價 HK\$ 港元
June 2023 2023年6月	342,000	0.080	0.075	26,578
August 2023 2023年8月	250,000	0.087	0.077	19,614
Total 合計	592,000			46,192

As at the date on 30 September 2023 and as at the date of this Report, total of 250,000 repurchased shares not yet been cancelled.

於2023年9月30日及於本報告日，250,000股回購股份尚未被註銷。

## DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2023, the interests and short positions of the Directors and chief executive of the Company 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) which had been notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were deemed or taken to have under such provisions of the SFO) or which were required to be and are recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or as otherwise required to be notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

### Long positions in the ordinary shares (the "Shares") and underlying Shares of the Company

## 董事及最高行政人員於股份、相關股份及債權證之權益及淡倉

於2023年9月30日，董事及本公司最高行政人員或任何彼等各自之聯繫人士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、相關股份或債權證中，擁有須根據《證券及期貨條例》第XV部第7及8分部須知會本公司及聯交所的權益及淡倉（包括根據《證券及期貨條例》的該等條文彼等被視為或當作擁有的權益或淡倉）或必須及已記錄於本公司根據證券及期貨條例第352條所存置登記冊之權益及淡倉，或根據GEM上市規則第5.46至5.67條所述有關董事交易必守標準須知會本公司及聯交所之權益及淡倉如下：

於本公司普通股（「股份」）及相關股份之好倉

Name of Director	Capacity in which interests are held	Number of Shares/underlying Shares held in the Company			Approximate percentage of total issued share capital of the Company
		Interests in Shares	Interests under equity derivatives	Total interests	
董事姓名	持有權益之身份	於股份之權益	於股本衍生工具之權益	總權益	本公司已發行股本總數之概約百分比
Mr. Chen Zheng 陳 征先生	Beneficial owner 實益擁有人	185,988,200	-	185,988,200	12.36%
Mr. Wang Hongpeng 王宏鵬先生	Beneficial owner 實益擁有人	2,358,000	-	2,358,000	0.15%
Mr. Xiao Yong 肖 勇先生	Beneficial owner 實益擁有人	380,000	-	380,000	0.03%

## **DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES** *(Continued)*

Save as disclosed above, as at 30 September 2023, none of the Directors, chief executives of the Company or their respective associates had any interests or short positions in any shares, underlying shares or 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 by the Company under Section 352 of the SFO or as otherwise, notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules.

## **DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES**

Save as disclosed in the section headed "Directors' and Chief Executives' Interests and Short Positions in Shares, Underlying Shares and Debentures" above, at no time during the nine months ended 30 September 2023 was the Company or any of its subsidiaries a party to any arrangement to enable the Directors or their respective spouse or children under 18 years of age to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

## **SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES**

As at 30 September 2023, to the best knowledge of the Directors, the following persons (other than the Directors or chief executive of the Company) had an interests or short positions in the shares or underlying shares which fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO:

## **董事及最高行政人員於股份、相關股份及債權證之權益及淡倉** *(續)*

除上文所披露外，於2023年9月30日，概無董事、本公司最高行政人員或彼等各自之聯繫人士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)之任何股份、相關股份或債權證中，擁有須登記入本公司根據《證券及期貨條例》第352條須存置之登記冊內，或根據GEM上市規則第5.46至5.67條而須知會本公司及聯交所之權益或淡倉。

## **董事購買股份或債權證之權利**

除上文「董事及最高行政人員於股份、相關股份及債權證之權益及淡倉」一節所披露外，截至2023年9月30日止九個月任何時間內，本公司或其任何附屬公司概無參與訂立任何安排，使董事或彼等各自之配偶或未滿十八歲子女可藉購買本公司或任何其他法人團體之股份或債權證而獲得利益。

## **主要股東於股份、相關股份及債權證之權益及淡倉**

於2023年9月30日，就董事所深知，於股份或相關股份中擁有根據《證券及期貨條例》第XV部第2及第3分部條文須向本公司披露或於本公司根據《證券及期貨條例》第336條須存置之登記冊記錄的權益或淡倉的人士(董事或本公司主要行政人員除外)如下：

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

(Continued)

## 主要股東於股份、相關股份及債權證之權益及淡倉(續)

### Long positions in the Shares of the Company

於本公司股份之好倉

Name of shareholder	Capacity in which interests are held	Number of Shares held in the Company	Approximate percentage of total issued share capital of the Company 佔本公司已發行股本總數之概約百分比
股東名稱	持有權益之身份	所持本公司股份數目	
Shougang Group Co., Ltd. ("Shougang Group") 首鋼集團有限公司 (「首鋼集團」)	Interests of controlled corporations 受控法團之權益	619,168,023 (Note) (附註)	41.16%
Shougang Holding (Hong Kong) Limited ("Shougang Hong Kong") 首鋼控股(香港)有限公司 (「香港首控」)	Interests of controlled corporations 受控法團之權益	619,168,023 (Note) (附註)	41.16%
Upper Nice Assets Ltd. ("Upper Nice")	Beneficial owner 實益擁有人	619,168,023 (Note) (附註)	41.16%

Note: Upper Nice is a wholly-owned subsidiary of Shougang Hong Kong which is in turn wholly-owned by Shougang Group. Accordingly, all these corporations are deemed to be interested in the share capital of the Company which Upper Nice is interested under the SFO.

附註：Upper Nice 為香港首控(由首鋼集團全資擁有)之全資附屬公司。因此，根據《證券及期貨條例》，所有該等公司均被視為持有 Upper Nice 所持有之本公司股本中相同權益。

Save as disclosed above, as at 30 September 2023, the Directors were not aware of any other persons (other than the Directors or chief executive of the Company) who had an interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed under Divisions 2 and 3 of Part XV of the SFO, or which would be required, pursuant to Section 336 of the SFO, to be entered in the register referred to therein.

除上文所披露者外，於2023年9月30日，董事並不知悉任何其他人士(董事或本公司主要行政人員除外)於本公司股份或相關股份中擁有根據《證券及期貨條例》第XV部第2及3分部須予披露，或根據《證券及期貨條例》第336條須記入該條所述登記冊內的權益或淡倉。

## SHARE OPTION SCHEME

On 18 June 2013, the share option scheme of the Company (the "Share Option Scheme") which complies with the requirements of Chapter 23 of the GEM Listing Rules was adopted by the shareholders of the Company. No share option was granted under the Share Option Scheme since its adoption. The Share Option Scheme shall be valid and effective for a period of 10 years. The Share Option Scheme has expired on 18 June 2023.

## 購股權計劃

於2013年6月18日，本公司股東採納一份符合GEM上市規則第23章規定之本公司購股權計劃(「購股權計劃」)。自採納日期起，概無購股權根據購股權計劃獲授出。購股權計劃有效期為10年。購股權計劃已於2023年6月18日屆滿。

## DIRECTORS' AND CONTROLLING SHAREHOLDER'S INTERESTS IN COMPETING BUSINESSES

During the nine months ended 30 September 2023, the Directors are not aware of any business and interest of the Directors nor the controlling shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group.

## COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company has complied with the code provisions of the Corporate Governance Code as set out in Appendix 15 to the GEM Listing Rules throughout the nine months ended 30 September 2023.

## COMPLIANCE WITH CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by the Directors on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries with the Directors, all Directors confirmed that they have complied with such code of conduct and the required standard of dealings regarding securities transactions by the Directors throughout the nine months ended 30 September 2023.

## AUDIT COMMITTEE

The Group's third quarterly results for the nine months ended 30 September 2023 were unaudited. The Company's audit committee together with the Company's management have reviewed the unaudited third quarterly results of the Group for the nine months ended 30 September 2023.

## APPRECIATION

On behalf of the Board, I would like to extend our sincere gratitude to our shareholders, business partners and clients for their utmost support to the Group. I would also like to take this opportunity to extend my gratitude and appreciations to management members and all of the staff of the Group for their hard work and dedication throughout the Period.

By Order of the Board  
**Global Digital Creations Holdings Limited**  
**Xu Liang**  
Chairman

Hong Kong, 8 November 2023

## 董事及控股股東在競爭業務中之權益

於截至2023年9月30日止九個月，董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人(定義見GEM上市規則)擁有任何對本集團業務構成或可能構成競爭的業務及權益，亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

## 遵守企業管治守則

於截至2023年9月30日止九個月內，本公司一直遵守GEM上市規則附錄15所載的企業管治守則之所有守則條文。

## 遵守董事進行證券交易之行為守則

本公司已採納一套有關董事進行證券交易之行為守則，其條款之嚴謹程度不遜於GEM上市規則第5.48至5.67條所規定之交易必守標準。在向所有董事作出特定查詢後，所有董事確認截至2023年9月30日止九個月內已遵守規定之交易必守標準及董事進行證券交易之行為守則。

## 審核委員會

本集團截至2023年9月30日止九個月之第三季度業績未經審核。本公司審核委員會與本公司管理層已審閱本集團截至2023年9月30日止九個月之未經審核第三季度業績。

## 致謝

本人謹代表董事會對各股東、業務夥伴及客戶繼續鼎力支持致以衷心謝意；同時，本人藉此機會，對本集團之管理層及全體員工於本期間之努力及齊心協力深表感謝及讚賞。

承董事會命  
**環球數碼創意控股有限公司**  
**徐量**  
主席

香港，2023年11月8日



環球數碼

Global Digital Creations Holdings Limited

環球數碼創意控股有限公司