



MAXNERVA 雲智匯科技服務

MAXNERVA TECHNOLOGY SERVICES LIMITED

雲智匯科技服務有限公司

(Stock Code 股份代號: 1037)



2019 INTERIM
REPORT
中期報告

公司資料

CORPORATE INFORMATION

董事會

執行董事

簡宜彬先生 (主席)
高世忠先生 (執行長)
高照洋先生
鄭宜斌先生

非執行董事

JEON Eui Jong先生
謝迪洋先生

獨立非執行董事

鄧天樂先生
簡已然先生
陳主望先生

公司秘書

曾慶贊先生

授權代表

鄭宜斌先生
曾慶贊先生

審核委員會

鄧天樂先生 (主席)
簡已然先生
陳主望先生

薪酬委員會

簡已然先生 (主席)
鄧天樂先生
高世忠先生

提名委員會

簡宜彬先生 (主席)
簡已然先生
鄧天樂先生

公司網址

www.maxnerva.com

核數師

羅兵咸永道會計師事務所
香港執業會計師

BOARD OF DIRECTORS

Executive Directors

Mr. CHIEN Yi-Pin Mark (Chairman)
Mr. KAO Shih-Chung (Chief Executive Officer)
Mr. KAO Chao Yang
Mr. CHENG Yee Pun

Non-Executive Directors

Mr. JEON Eui Jong
Mr. TSE Tik Yang Denis

Independent Non-Executive Directors

Mr. TANG Tin Lok Stephen
Mr. KAN Ji Ran Laurie
Mr. CHEN Timothy

COMPANY SECRETARY

Mr. TSANG Hing Bun

AUTHORISED REPRESENTATIVES

Mr. CHENG Yee Pun
Mr. TSANG Hing Bun

AUDIT COMMITTEE

Mr. TANG Tin Lok Stephen (Chairperson)
Mr. KAN Ji Ran Laurie
Mr. CHEN Timothy

REMUNERATION COMMITTEE

Mr. KAN Ji Ran Laurie (Chairperson)
Mr. TANG Tin Lok Stephen
Mr. KAO Shih-Chung

NOMINATION COMMITTEE

Mr. CHIEN Yi-Pin Mark (Chairperson)
Mr. KAN Ji Ran Laurie
Mr. TANG Tin Lok Stephen

WEBSITE

www.maxnerva.com

AUDITOR

PricewaterhouseCoopers
Certified Public Accountants





公司資料

CORPORATE INFORMATION

香港法律之法律顧問

劉黃盧律師行

百慕達法律之法律顧問

毅柏律師事務所

主要往來銀行

渣打銀行(香港)有限公司

股份過戶登記處

主要股份過戶登記處

MUFG Fund Services (Bermuda) Limited
4th Floor, North Cedar House
41 Cedar Avenue
Hamilton HM 12
Bermuda

香港股份過戶登記分處

卓佳雅柏勤有限公司
香港
皇后大道東183號
合和中心54樓

註冊辦事處

Canon's Court, 22 Victoria Street
Hamilton HM12, Bermuda

總辦事處及主要營業地點

沙田安群街3號
京瑞廣場1期
15樓L-N室

股份代號

1037

LEGAL ADVISERS ON HONG KONG LAW

Edward Lau, Wong & Lou

LEGAL ADVISERS ON BERMUDA LAW

Appleby

PRINCIPAL BANKERS

Standard Chartered Bank (Hong Kong) Limited

SHARE REGISTRARS AND TRANSFER OFFICES

Principal Registrar

MUFG Fund Services (Bermuda) Limited
4th Floor, North Cedar House
41 Cedar Avenue
Hamilton HM 12
Bermuda

Hong Kong Branch Registrar

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

REGISTERED OFFICE

Canon's Court, 22 Victoria Street
Hamilton HM12, Bermuda

PRINCIPAL PLACE OF BUSINESS

Flat L-N, 15/F
Kings Wing Plaza 1
3 On Kwan Street, Shatin

STOCK CODE

1037

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

業績及財務回顧

本集團專注提供智能製造解決方案、其他物聯網（「物聯網」）及系統集成解決方案、及資訊科技服務。

截至二零一九年六月三十日止六個月，收入同比增加45%至人民幣152.9百萬元及錄得淨利潤人民幣6.0百萬元，而二零一八年上半年則為淨虧損人民幣20.0百萬元。有關改善乃主要由於相較截至二零一八年六月三十日止六個月期間，i)收入增加及員工稼動率提高，導致毛利大幅增加；ii)銷售及經銷開支大幅減少；及iii)於報告期間並無就應收營業賬項作出減值撥備。

本公司董事會（「董事會」）並不建議就截至二零一九年六月三十日止六個月派付任何中期股息。

存貨以及營業及租賃應收賬項

於二零一九年六月三十日，存貨約為人民幣27.0百萬元（二零一八年十二月三十一日：人民幣24.8百萬元），主要為待交付予客戶的硬件及軟件產品。相較二零一八年全年，報告期間的存貨週轉由45天降至37天，主要因為隨著業務量不斷增長，我們加快項目交付進度所致。

於二零一九年六月三十日，營業及租賃應收賬項約為人民幣169.5百萬元（二零一八年十二月三十一日：人民幣231.1百萬元）。相較二零一八年全年，報告期間的營業及租賃應收賬項週轉由264天降至236天，乃由於二零一八年底前向數位客戶進行大額銷售，該等銷售有關的應收賬款大部分已於報告期間結清。

RESULTS AND FINANCIAL REVIEW

The group focuses on the provision of smart manufacturing solutions, other Internet-of-Things (“IoT”) and system integration solutions, and information technology services.

For the six months ended 30 June 2019, our revenue increased by 45% to RMB152.9 million and we experienced a net gain of RMB6.0 million versus a net loss of RMB20.0 million for the first half of 2018. Such improvement was mainly due to i) higher revenue coupled with an enhancement in the utilization rate of staff which resulted in substantial increase in gross profit; ii) a significant reduction in selling and distribution expenses; and iii) no provision was made for impairment of the trade receivables during the reporting period, as compared to the six months period ended 30 June 2018.

The board of directors of the company (the “Board”) does not recommend any payment of interim dividend for the six months ended 30 June 2019.

INVENTORY AND TRADE AND LEASE RECEIVABLES

As at 30 June 2019, there were approximately RMB27.0 million in inventory (31 December 2018: RMB24.8 million) and they are primarily the hardware and software products pending to be delivered to our customers. Inventory turnover for the reporting period fell to 37 days from 45 days as compared to the full year of 2018 mainly because we have hastened our project delivery schedules in wake of growing business volume.

As at 30 June 2019, there were approximately RMB169.5 million in trade and lease receivables (31 December 2018: RMB231.1 million). Trade and lease receivable turnover for the reporting period dropped to 236 days from 264 days as compared to the full year of 2018 solely due to significant amount of sales were made to a number of customers near year end of 2018. Most of the due balances of those sales were settled during the reporting period.

流動資金及財務資源

於二零一九年六月三十日，我們處於淨現金狀態。現金及現金等價物以及短期銀行存款為約人民幣168.1百萬元（二零一八年十二月三十一日：人民幣141.5百萬元）。本集團的資產總值約為人民幣474.9百萬元，資金來源為流動負債約人民幣108.5百萬元、非流動負債約人民幣33.7百萬元及股東權益約人民幣332.7百萬元。流動比率約為3.5倍，應付營業賬項需於一年內償還。本集團概無可用之銀行預批信貸額度（二零一八年十二月三十一日：無），亦無銀行借款。

庫務政策

我們的營運經費一般以內部資源撥付。我們採用審慎的庫務管理方法，於整個報告期間維持穩健的流動資金狀況。我們對外部客戶進行定期信貸評估來盡力降低信貸風險。

外匯風險

我們的業務主要位於中國內地、台灣及香港，其大部份交易以人民幣、美元、新台幣及港元結算。我們面對各類貨幣的外匯風險，主要為美元的外匯風險。我們已訂立政策，要求集團公司管理與其功能貨幣有關的外匯風險，主要包括有關集團公司因以非公司功能貨幣銷售及購貨而引起之風險。我們亦定期檢討本集團的淨外匯風險及考慮使用外匯合約以管理外匯風險（倘適用）。我們並無使用衍生金融工具作投機用途。

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2019, we had a net cash position. Cash and cash equivalents and short-term bank deposit were approximately RMB168.1 million (31 December 2018: RMB141.5 million). Our total assets of approximately RMB474.9 million were financed by current liabilities of approximately RMB108.5 million, a non-current liability of approximately RMB33.7 million and shareholders' equity of approximately RMB332.7 million. We had a current ratio of approximately 3.5 times and trade payables repayable within one year. No banking facilities were available to the group (31 December 2018: Nil) and we had no bank borrowing as well.

TREASURY POLICY

We generally financed our operations with internally generated resources. We have adopted a prudent management approach for our treasury policies and therefore maintained healthy liquidity position throughout the reporting period. We strive to reduce credit risk exposure by performing periodic credit evaluations of our external customers.

FOREIGN EXCHANGE EXPOSURE

We mainly operate in Mainland China, Taiwan and Hong Kong with most of the transactions settled in Chinese Yuan, US dollars, New Taiwanese dollars and Hong Kong dollars. We are exposed to foreign exchange risk from various currencies, primarily with respect to US dollars. We have a policy to require group companies to manage their foreign exchange risk against their functional currencies which includes managing the exposures arising from sales and purchases made by the relevant group companies in currencies other than their own functional currencies. We also manage our foreign exchange risk by performing regular reviews of the group's net foreign exchange exposures and would consider the use of foreign exchange contracts to manage foreign exchange risks, where appropriate. We did not use derivative financial instruments for speculative purposes.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

子公司、聯營公司及合營企業之重大收購及出售、重大投資、集團資產抵押、或然負債

我們於本報告期間並無i)子公司、聯營公司及合營企業之重大收購及出售及ii)重大投資。

於二零一九年六月三十日，概無集團資產抵押，亦無或然負債（二零一八年十二月三十一日：無）。

業務回顧

智能製造業務

我們為客戶提供全方位的智能製造解決方案。於報告期間，分部收入同比增加29%至人民幣43.4百萬元，上半年分部溢利為人民幣2.3百萬元，而同期則為分部虧損人民幣6.6百萬元。有關改善乃由於項目執行力度加強及員工稼動率提高，導致收入增加及分部利潤率改善。於報告期間，我們向鴻海精密工業股份有限公司及其子公司（統稱為「**鴻海集團**」）交付多個新項目，包括實施企業資源規劃（「**ERP**」）、倉庫管理系統（「**WMS**」）、質量管理系統（「**QMS**」）、統計過程控制（「**SPC**」）系統及先進自動化設備。就獨立第三方客戶而言，我們承接一名新客戶（為珠海一家著名的電力控制系統製造商）就其新生產廠房提供頂層設計諮詢的工作。我們為一位音響系統揚聲器製造行業的現有客戶進行第二期製造執行系統（「**MES**」）的升級工作。

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES, SIGNIFICANT INVESTMENTS, CHARGES ON GROUP'S ASSETS, CONTINGENT LIABILITY

We had no i) material acquisition and disposal of subsidiaries, associates and joint ventures and ii) significant investment during the reporting period.

As at 30 June 2019, there were no charges on the group's assets and contingent liabilities (31 December 2018: Nil).

BUSINESS REVIEW

Smart manufacturing business

We provide full range of smart manufacturing solutions to our customers. Segment revenue grew by 29% to RMB43.4 million during the reporting period and there was a segment profit of RMB2.3 million for the first half of the year versus a segment loss of RMB6.6 million in the comparable period. Such improvement was due to stronger project execution and an enhancement of utilization rate of staff resulted in higher revenue and an improvement of the segment margin. A number of new projects were provided to Hon Hai Precision Industry Company Limited and its subsidiaries (collectively, the "**Hon Hai Group**"), including the implementation of enterprise resources planning ("**ERP**"), warehouse management system ("**WMS**"), quality management system ("**QMS**"), statistical process control ("**SPC**") system and advanced automation equipment during the reporting period. For independent third party customers, we have taken up an overall design consultation work for a new customer, a Zhuhai-based prominent power control system manufacturer, on its new production plant. We have also commenced phase II upgrade of manufacturing execution system ("**MES**") for our existing client in audio system speaker manufacturing sector.

其他物聯網及系統集成業務

我們為鴻海集團相關及獨立第三方客戶提供廣泛的物聯網及系統集成解決方案。於報告期間，分部收入同比增加111%至人民幣63.1百萬元，上半年分部溢利為人民幣0.3百萬元，而同期則為分部虧損人民幣16.6百萬元。有關改善乃由於今年年初分拆持續虧損的VPanel「智會屏」業務，而於報告期間並無就應收營業賬款減值計提撥備。儘管如此，支付VPanel「智會屏」團隊約人民幣2.5百萬元的遣散費用已於上半年入賬。該部門在今年上半年業務繁多。就人臉識別系統而言，於報告期間，我們將該系統推廣至鴻海集團位於河北省廊坊市的工業園區。鴻海集團在中國擁有超過40個工業園區，我們將在未來繼續向位於中國內地的大部分園區推廣該系統。就智能工地解決方案而言，我們在今年上半年完成山東即墨海爾國際廣場的示範點項目，並準備開展中國內地其他客戶的新項目。此外，我們為國立台灣大學醫學院附設癌醫中心醫院、台北車站及台灣的幾所小學等完成一系列視頻監控和會議、智能教室和顯示屏相關的項目。根據目前的手頭項目，我們預計台灣團隊將於今年下半年繼續表現良好。

資訊科技（「資訊科技」）服務業務

我們為客戶提供資訊科技基建服務，包括i)雲服務；ii)規劃、設計、配置及維護；及iii)相關設備採購。於報告期間，分部收入同比增加11%至人民幣46.4百萬元，但分部利潤率由37%下降至23%，導致分部溢利下降31%至人民幣10.6百萬元。雲桌面基建（「雲桌面」）仍為該業務的新增長點，但由於來自客戶的價格壓力日益增加及人力成本不斷上漲，分部利潤率不斷受到擠壓。我們近期獲深圳移動（中國移動有限公司的分支機構）認可為認證供應商，向其政府相關及商業客戶提供雲計算及網絡系統集成服務。憑藉深圳移動的現有客戶，我們將在下半年加大力度拓展該業務的獨立第三方客戶群。

Other IoT and system integration business

We provide a wide range of IoT and system integration solutions to both Hon Hai Group-related and independent third party customers. Segment revenue increased 111% to RMB63.1 million during the reporting period and there was a segment profit of RMB0.3 million for the first half of the year as opposed to a segment loss of RMB16.6 million in the comparable period. Such recovery was due to the spin-off of the loss-making VPanel business early this year and no provision was made for impairment of the trade receivables during the reporting period, notwithstanding that a severance payment of an approximately RMB2.5 million to the VPanel team was accounted in the first half of the year. The division had a busy time in the first half of the year. For facial recognition system, we have rolled out the system to Hon Hai Group's industrial park at Langfang city, Hebei Province, during the reporting period. There are over 40 industrial parks in Mainland China within Hon Hai Group and we will continue to roll out the system to most of them in the coming future. For smart construction site solutions, we have completed the demo site project at Shandong Jimo Haier International Plaza in the first half of the year and are well prepared to commence new projects from other customers in Mainland China. In addition, we have completed a number of video surveillance and conference, smart classroom and display-related projects for various Taiwan-based customers, including the National Taiwan University Cancer Center, Taipei Main Station and a handful of primary schools in Taiwan. We expect our Taiwan team will continue performing well in the second half of this year based on its current projects in hand.

Information technology ("I.T.") service business

We provide I.T. infrastructure services, including i) cloud services; ii) planning, design, deployment and maintenance; and iii) related equipment procurement, to our customers. Segment revenue increased by 11% to RMB46.4 million during the reporting period but segment margin fell from 37% to 23% resulted in a 31% drop of segment profit to RMB10.6 million. Virtual desktop infrastructure ("VDI") continues to be a new growth area for this business but the segment margin was being squeezed constantly by growing price pressure from customers and ever-rising labour costs. We have recently been admitted by Shenzhen Mobile, a branch office of China Mobile Limited, as its certified supplier in providing cloud computing and network system integration services to its government-related and commercial clients. By leveraging the existing clientele of Shenzhen Mobile, we will step up our efforts to expand the independent third party customer base for this business in the second half of the year.



前景

我們正處於中美兩國在貿易、技術轉移及網絡安全方面的較量中。我們經歷了過去十二個月的所有跌宕起伏，並預計中美兩國政府不會在短期內就爭端達成倉促和解。由於經濟前景黯淡，一些主要經濟體已推行寬鬆的貨幣政策及／或加大政府支出及減稅計劃的力度，以提振當地經濟。由於地緣政治及宏觀的不明朗因素，我們逐漸察覺到一些客戶已縮減在中國內地的資訊科技支出及投資。我們會密切關注該情況，並在下半年採取保持業績穩定的適當措施。

PROSPECTS

We are in the midst of the Sino-US battles over trade, transfer of technology and network security. We have experienced all the ups and downs in the previous twelve months and do not expect the US and Chinese Governments will have a hasty settlement on the disputes in the near term. Owing to the gloomy economic outlook, a number of key economies have already been loosening their monetary policy and/or stepping up their government spending and tax cut programs in an effort to boost the local economies. We gradually feel the heat since some of the customers have scaled back their I.T. spending and investments in Mainland China due to the geopolitical and macro uncertainties. We shall closely monitor the situation and adopt appropriate measures with an aim to maintaining a more stable business performance in the second half of the year.

董事及最高行政人員於本公司或任何相聯法團之股份、相關股份及債權證之權益及淡倉

於二零一九年六月三十日，本公司董事及最高行政人員在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）之股份、相關股份及債權證中擁有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香港聯合交易所有限公司（「聯交所」）之權益及淡倉（包括根據證券及期貨條例之該等條文被當作或視為擁有之權益及淡倉），或須記錄於根據證券及期貨條例第352條所規定由本公司存置之登記冊之權益及淡倉，或根據聯交所證券上市規則（「上市規則」）之上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及聯交所之權益及淡倉如下：

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

As at 30 June 2019, the interests and short positions of the directors and chief executives 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 Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO") which were required, pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they are taken or deemed to have taken under such provisions of the SFO), to be notified to the company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), or which were required, pursuant to section 352 of the SFO, to be entered in the register kept by the company, or which were required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") in the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules"), to be notified to the company and the Stock Exchange were as follows:

(a) 於本公司每股面值0.10港元股份之好倉

(a) Long position in the company's shares of HK\$0.10 each

董事姓名 Name of director	權益性質 Nature of interest	持有股份/ 相關股份數目 Number of shares/ underlying shares held	佔本公司已發行 股本概約百分比 Approximate percentage to the issued share capital of the company (%)
謝迪洋先生 Mr. TSE Tik Yang Denis	法團 (附註1) Corporate (Note 1)	72,656,586	11.09
簡宜彬先生 Mr. CHIEN Yi-Pin Mark	聯繫人 (附註2) Associate (Note 2)	18,430,738	2.81
高世忠先生 Mr. KAO Shih-Chung	個人 (附註3) Personal (Note 3)	2,104,350	0.32
鄭宜斌先生 Mr. CHENG Yee Pun	個人 (附註4) Personal (Note 4)	800,000	0.12



附註：

- 72,656,586股股份由Asia-IO Acquisition Fund, L.P. (其普通合夥人為Asia-IO Acquisition GP Limited) 實益擁有。由於Asia-IO Acquisition GP Limited由謝先生直接或間接地實益擁有100%，因此，就證券及期貨條例而言，彼被視為於Asia-IO Acquisition GP Limited擁有的股份中持有權益。
- 有關權益由簡宜彬先生的妻子Kan Sachiko女士持有。
- 高先生持有1,104,350股股份及於本公司1,000,000份購股權中擁有權益。
- 鄭先生於本公司800,000份購股權中擁有權益。

Notes:

- 72,656,586 shares were beneficially owned by Asia-IO Acquisition Fund, L.P. whose general partner is Asia-IO Acquisition GP Limited. Given that Asia-IO Acquisition GP Limited is 100% beneficially owned (directly or indirectly) by Mr. Tse, he is deemed to be interested (for the purpose of the SFO) in the shares held by Asia-IO Acquisition GP Limited.
- The interest was held by Mr. Chien Yi-Pin Mark's wife, Ms. Kan, Sachiko.
- Mr. Kao holds 1,104,350 shares and is interested in 1,000,000 share options of the company.
- Mr. Cheng is interested in 800,000 share options of the company.

(b) 於本公司相聯法團之股份

(b) Shares of associated corporations of the company

相聯法團名稱 Name of associated corporation	董事姓名 Name of director	股份數目(股) Number of shares (shares)	概約百分比(%) Approximate percentage (%)
Asia-IO Acquisition GP Limited	謝迪洋先生 Mr. TSE Tik Yang Denis	1 one	100.0%

除上文所披露者外，就本公司董事所知，於二零一九年六月三十日，本公司董事或最高行政人員概無於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債權證中擁有或視為擁有(i)根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所之任何權益或淡倉（包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益或淡倉）；或(ii)根據證券及期貨條例第352條須記錄於該條所述登記冊之任何權益或淡倉；或(iii)根據上市規則所載「標準守則」須知會本公司及聯交所之任何權益或淡倉。

Save as disclosed above, so far as the directors of the company are aware, as at 30 June 2019, none of the directors nor the chief executive of the company had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the company and its associated corporations (within the meaning of Part XV of the SFO) which (i) were required to be notified to the company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) were required to be notified to the company and the Stock Exchange pursuant to the Model Code contained in the Listing Rules.

主要股東於本公司股份、相關股份之權益及淡倉

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES OF THE COMPANY

於二零一九年六月三十日，直接或間接持有5%或以上本公司股份之有關人士（本公司董事或最高行政人員除外）於本公司股份及相關股份中所擁有根據證券及期貨條例第XV部第2及3分部須向本公司披露及記錄於本公司根據證券及期貨條例第336條須存置之登記冊之權益及淡倉如下：

As at 30 June 2019, the interests and short positions of the persons, other than the directors or chief executive of the company, in the shares, underlying shares of the company which would fall to be disclosed to the company, pursuant to Divisions 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the company under section 336 of the SFO, and where 5% or more of the shares of the company are directly or indirectly held by any such persons, were as follows:

於本公司股份或相關股份的權益

Interest in the shares, or underlying shares of the company

股東名稱 Name of shareholder	權益性質／身份 Nature of interest/capacity	持有股份／ 相關股份數目 Number of shares/ underlying shares held	股權概約 百分比或
			應佔股權百分比 Approximate percentage or attributable percentage of shareholding
Asia-IO Acquisition Fund, L.P. (附註) Asia-IO Acquisition Fund, L.P. (Note)	實益權益 Beneficial interests	72,656,586	11.09%
FSK Holdings Limited (附註) FSK Holdings Limited (Note)	實益權益 Beneficial interests	239,893,146	36.63%

附註：

Note:

Asia-IO Acquisition Fund, L.P.的普通合夥人為Asia-IO Acquisition GP Limited，後者由謝迪洋先生控制。FSK Holdings Limited為向Asia-IO Acquisition Fund, L.P.總承擔注資約75%之有限合夥人。據董事作出一切合理諮詢後盡悉，鴻海精密工業股份有限公司於FSK Holdings Limited間接持有40%以上的應佔股權。

General partner of Asia-IO Acquisition Fund, L.P. is Asia-IO Acquisition GP Limited which, in turn, is controlled by Mr. Tse Tik Yang, Denis. FSK Holdings Limited is a limited partner of Asia-IO Acquisition Fund, L.P. contributing to about 75% of its total commitment. To the best knowledge of the directors after having made all reasonable enquiries, Hon Hai Precision Industry Co. Ltd. indirectly holds more than 40% attributable equity interests in FSK Holdings Limited.

除上文披露外，本公司並不知悉任何其他人士（本公司董事或最高行政人員除外）於二零一九年六月三十日於股份及本公司相關股份中擁有記錄於本公司根據證券及期貨條例第336條須存置之登記冊之權益或淡倉。

購股權計劃

本公司已採納由本公司股東於二零一三年八月三十日通過決議案批准的購股權計劃（「**購股權計劃**」），據此可向合資格參與者（定義見購股權計劃規則）授出購股權以認購本公司股份。

於二零一七年八月三十一日，本公司已根據購股權計劃向若干合資格參與者授出購股權（「**第一批購股權**」），惟須待承授人接納後方可作實。購股權賦予承授人權利以行使價每股1.684港元認購本公司合共5,800,000股新股份，可於授出日期後的兩年後行使。

於授出的第一批購股權中，合共1,000,000份購股權已授予高世忠先生，而合共300,000份購股權已授予鄭宜斌先生。

於二零一八年十一月十二日，本公司已根據購股權計劃向若干合資格參與者授出購股權（「**第二批購股權**」），惟須待承授人接納後方可作實。購股權賦予承授人權利以行使價每股0.686港元認購本公司合共8,580,000股新股份，可於授出日期後的兩年後行使。

於授出的第二批購股權中，合共500,000份購股權已授予鄭宜斌先生。

概無參與者獲授超出於購股權計劃所規定之個人上限之購股權。

Save as disclosed above, the company had not been notified of any other persons (other than a director or chief executive of the company) who, as at 30 June 2019, had interests or short positions in the shares and underlying shares in the company as recorded in the register required to be kept under section 336 of the SFO.

SHARE OPTION SCHEME

The company has adopted a share option scheme (the “**Share Option Scheme**”) approved by a resolution passed by the shareholders of the company on 30 August 2013, under which it may grant options to eligible participants (as defined in the share option scheme rules) to subscribe for shares in the company.

On 31 August 2017, the company granted options (“**Batch One Options**”) to certain eligible participants, subject to acceptance of the grantees, under the Share Option Scheme. The share options shall entitle the grantees to subscribe for a total of 5,800,000 new shares of the company at the exercise price of HK\$1.684 per share, exercisable two years after the date of grant.

Among the Batch One Options granted, a total of 1,000,000 share options were granted to Mr. Kao Shih-Chung and a total of 300,000 share options were granted to Mr. Cheng Yee Pun.

On 12 November 2018, the company granted options (“**Batch Two Options**”) to certain eligible participants, subject to acceptance of the grantees, under the Share Option Scheme. The share options shall entitle the grantees to subscribe for a total of 8,580,000 new shares of the company at the exercise price of HK\$0.686 per share, exercisable two years after the date of grant.

Among the Batch Two Options granted, a total of 500,000 share options were granted to Mr. Cheng Yee Pun.

No participant with options granted is in excess of the individual limit as stipulated in the Share Option Scheme.

除上文披露者外，概無承授人為本公司董事、最高行政人員或主要股東或任何彼等的聯繫人（定義見上市規則）。於二零一九年六月三十日，合共2,300,000份第一批購股權及合共2,460,000份第二批購股權已註銷。除披露者外，期內概無購股權計劃項下的其他購股權獲授出、行使、失效或註銷。

有關截至二零一九年六月三十日止六個月根據購股權計劃之購股權變動詳情，請參閱簡明中期財務資料附註11。

購買、出售或贖回股份

於二零一九年一月，本公司一間子公司以總代價（不包括開支）約1,300,000港元購買聯交所上市公司的1,748,000股股份。所有已購回股份已於二零一九年四月註銷。除所披露者外，於報告年度內及截至二零一八年六月三十日止六個月，本公司或其任何子公司概無購買、出售或贖回任何本公司之上市證券。

購買詳情如下：

Save as disclosed above, none of the grantees is a director, chief executive or substantial shareholder of the company or an associate (as defined in the Listing Rules) of any of them. As at 30 June 2019, a total of 2,300,000 Batch One Options and a total of 2,460,000 Batch Two Options were cancelled. Save as disclosed, no other share option was granted, exercised, lapsed or cancelled under the Share Option Scheme during the period.

For detailed movements of the share options under the Share Option Scheme during the six months ended 30 June 2019, please refer to Note 11 of the condensed interim financial information.

PURCHASE, SALE OR REDEMPTION OF SHARES

In January 2019, a subsidiary of the company had purchased 1,748,000 shares of the company listed on the Stock Exchange at an aggregate consideration (excluding expenses) of approximately HK\$1.3 million. All the repurchased shares were cancelled in April 2019. Save as disclosed, neither the company or its subsidiaries had sold and redeemed any of the company's listed securities during the reporting period and the six months ended 30 June 2018.

Particulars of the repurchase are as follows:

	已購回股份數目 Number of shares repurchased	每股購買價 Purchase price per share		
		最高價 Highest (港元) (HK\$)	最低價 Lowest (港元) (HK\$)	
二零一九年 一月	2019 January	1,748,000	0.77	0.69

遵守企業管治守則

除以下之偏離情況外，本公司董事並不知悉有任何資料合理顯示本公司未曾於截至二零一九年六月三十日止六個月期間遵守上市規則附錄十四所載之企業管治守則（「守則」）。

守則條文第F.1.1條

曾慶賢先生（「曾先生」）於二零一五年十一月三日獲委任為本公司之公司秘書（「公司秘書」）。雖然曾先生並非本公司按照守則條文第F.1.1條聘用的僱員，惟本公司已指派執行董事鄭宜斌先生作為與曾先生聯繫的人士。有關本集團表現、財務狀況及其他主要發展及事務的資訊會經由指派聯絡人士迅速送達予曾先生。因此，根據守則條文第F.1.4條，實行上述安排後，本公司全體董事仍被視為可獲得公司秘書的意見及服務。本公司已設立機制，確保曾先生能夠迅速掌握本集團的發展而不發生重大延誤，且憑藉其專業知識及經驗，董事會深信曾先生擔任公司秘書對本集團遵守相關董事會程序、適用法律、規則及法規而言至為有利。

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

Save for the following deviations from the Corporate Governance Code (the “Code”) as set out in Appendix 14 to the Listing Rules, none of the directors of the company is aware of any information which would reasonably indicate that the company has not complied with the Code during the six months ended 30 June 2019.

Code provision F.1.1

Mr. Tsang Hing Bun (“Mr. Tsang”) was appointed as the company secretary of the company (the “Company Secretary”) with effect from 3 November 2015. Although Mr. Tsang is not an employee of the company as required under the Code provision F.1.1, the company has assigned Mr. Cheng Yee Pun, the executive director, as the contact person with Mr. Tsang. Information in relation to the performance, financial position and other major developments and affairs of the group are speedily delivered to Mr. Tsang through the contact person assigned. Hence, all directors of the company are still considered to have access to the advice and services of the Company Secretary in light of the above arrangement in accordance with the Code provision F.1.4. Having in place a mechanism that Mr. Tsang will get hold of the group’s development promptly without material delay and with his expertise and experience, the Board is confident that having Mr. Tsang as the Company Secretary is beneficial to the group’s compliance with the relevant board procedures, applicable laws, rules and regulations.

董事進行證券交易之操守準則

本公司已採納標準守則作為董事進行證券交易之操守準則。經向全體董事作出特定查詢後，而據本公司所知，截至二零一九年六月三十日止六個月，並無出現未能符合標準守則所載有關董事進行證券交易行為守則之情況。

董事資料更新

於二零一九年三月二十八日，董事會宣佈，Lee Eung Sang先生因彼之其他商業事務已辭任非執行董事，自二零一九年三月二十八日起生效。董事會亦於同日宣佈，董事會已委任Jeon Eui Jong先生為非執行董事，自二零一九年三月二十八日起生效。根據上市規則第13.51(2)條規定作出的Jeon Eui Jong先生的履歷詳情載於日期為二零一九年三月二十八日的公告。

除上文所披露者外，概無其他須根據上市規則第13.51(B)條予以披露的事項。

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The company has adopted the Model Code as its own code of conduct regarding directors' securities transactions. Having made specific enquiry with all directors, the company was not aware of any non-compliance with the required standard set out in the Model Code regarding securities transactions by the directors throughout the six months ended 30 June 2019.

UPDATE ON DIRECTORS' INFORMATION

On 28 March 2019, the Board announced that Mr. Lee Eung Sang has tendered his resignation as a non-executive director with effect from 28 March 2019 due to his other business commitment. The Board also announced on the same date that the Board has appointed Mr. Jeon Eui Jong as a non-executive director with effect from 28 March 2019. The biographical details of Mr. Jeon Eui Jong as required under Rule 13.51(2) were set out in the announcement dated 28 March 2019.

Save as disclosed above, there are no other matters that need to be disclosed pursuant to Rule 13.51(B) of the Listing Rules.



僱員及薪酬政策

董事會已設立薪酬委員會，成員包括簡已然先生（薪酬委員會主席）、鄧天樂先生及高世忠先生。於二零一九年六月三十日，本集團總共約有447名（二零一八年十二月三十一日：488名）全職僱員。本集團僱員之薪酬幅度維持於一個具競爭力的水平，而僱員之獎勵則根據本集團之薪金及花紅制度一般架構與表現掛鈎。其他員工福利包括公積金、保險及醫療保障。我們為僱員提供組織完善的培訓計劃，包括新僱員的新入職課程，涵蓋各類題材並以視像短片格式定制的培訓材料，讓僱員能夠隨時隨地觀看。我們亦舉辦導師計劃，據此本集團於中國內地的相關成員公司各高階及中階主管須向一至兩名新僱員提供定期指導及經驗分享。

審核委員會

審核委員會由三名獨立非執行董事鄧天樂先生（審核委員會主席）、簡已然先生及陳主望先生組成，職權範圍符合上市規則。審核委員會審核本集團之財務報告、內部監控及向董事會作出相關推薦建議。

審核委員會已與本公司管理層審閱本集團採納之會計原則及慣例，並討論內部監控及財務報告事宜，包括審閱截至二零一九年六月三十日止六個月之未經審核簡明綜合中期財務報表。

承董事會命
雲智匯科技服務有限公司
主席
簡宜彬

香港，二零一九年八月二十一日

EMPLOYEES AND EMOLUMENT POLICY

The Board has set up the Remuneration Committee and the members are Mr. Kan Ji Ran Laurie (chairperson of the Remuneration Committee), Mr. Tang Tin Lok Stephen and Mr. Kao Shih-Chung. As at 30 June 2019, the group had a total of approximately 447 (31 December 2018: 488) full time employees. The pay scale of the group's employees is maintained at a competitive level and employees are rewarded on a performance-related basis within the general framework of the group's salary and bonus system. Other employee benefits include provident fund, insurance and medical cover. We provide well-organized training schemes for our employees, including new starter course for new employees, training materials on a wide variety of topics tailor-made in video clip format such that employees are able to watch them anytime anywhere. We also conduct a mentorship program in which each of the senior and middle management of the relevant members of the group in Mainland China is required to provide regular coaching and experience sharing with one to two new employees.

AUDIT COMMITTEE

The Audit Committee has three members comprising three independent non-executive directors, namely, Mr. Tang Tin Lok Stephen (chairperson of the Audit Committee), Mr. Kan Ji Ran Laurie and Mr. Chen Timothy, with terms of reference in compliance with the Listing Rules. The Audit Committee reviews the group's financial reporting, internal controls and makes relevant recommendations to the Board.

The Audit Committee has reviewed with management of the company the accounting principles and practices adopted by the group and discussed internal controls and financial reporting matters including a review of the unaudited condensed consolidated interim financial statements for the six months ended 30 June 2019.

By Order of the Board
Maxnerva Technology Services Limited
Chien Yi-Pin Mark
Chairman

Hong Kong, 21 August 2019

簡明合併利潤表

CONDENSED CONSOLIDATED INCOME STATEMENT

截至二零一九年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2019

(未經審核)

截至六月三十日止六個月

(Unaudited)

Six months ended 30 June

二零一九年

二零一八年

2019

2018

人民幣千元

人民幣千元

RMB'000

RMB'000

		附註 Note		
收入	Revenue	2	152,924	105,140
銷售成本	Cost of sales		(124,989)	(90,186)
毛利	Gross profit		27,935	14,954
其他收入	Other income		2,186	1,138
其他收益，淨額	Other gains, net		3,125	904
應收營業賬項虧損撥備	Loss allowances for trade receivables		-	(10,287)
銷售及經銷開支	Selling and distribution expenses		(5,957)	(7,542)
一般及行政開支	General and administrative expenses		(20,640)	(20,114)
經營溢利／(虧損)	Operating profit/(loss)	3	6,649	(20,947)
融資收入	Finance income		1,183	1,087
應佔聯營公司業績	Share of result of an associate		(274)	-
除所得稅前溢利／(虧損)	Profit/(loss) before income tax		7,558	(19,860)
所得稅開支	Income tax expense	4	(1,528)	(178)
期間溢利／(虧損)	Profit/(loss) for the period		6,030	(20,038)
本公司普通權益持有人應佔溢利／(虧損)之每股盈利／(虧損) (每股人民幣仙)	Earnings/(losses) per share for profit/(loss) attributable to ordinary equity holders of the Company (RMB cents per share)			
— 基本及攤薄	— Basic and diluted	6	0.92	(3.03)

附註為整體簡明合併中期財務資料的一部份。

The notes are integral part of these condensed consolidated interim financial information.

簡明合併綜合收益表

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

截至二零一九年六月三十日止六個月
FOR THE SIX MONTHS ENDED 30 JUNE 2019

(未經審核)

截至六月三十日止六個月

(Unaudited)

Six months ended 30 June

二零一九年

二零一八年

2019

2018

人民幣千元

人民幣千元

RMB'000

RMB'000

期間溢利／(虧損)	Profit/(loss) for the period	6,030	(20,038)
其他綜合(虧損)／收益：	Other comprehensive (loss)/ income:		
可能分類為損益之項目	Items that may be reclassified to profit or loss		
外幣換算差額	Currency translation differences	(934)	17
期間其他綜合(虧損)／收益	Other comprehensive (loss)/ income for the period	(934)	17
期間總綜合收益／(虧損)	Total comprehensive income/ (loss) for the period	5,096	(20,021)

附註為整體簡明合併中期財務資料的一部份。

The notes are integral part of these condensed consolidated interim financial information.

簡明合併資產負債表

CONDENSED CONSOLIDATED BALANCE SHEET

於二零一九年六月三十日
AS AT 30 JUNE 2019

			(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
		附註 Note		
資產	ASSETS			
非流動資產	Non-current assets			
無形資產	Intangible assets	7	1,993	2,437
物業、機器及設備	Property, plant and equipment	7	13,274	39,228
使用權資產	Right-of-use assets	7	44,540	-
於聯營公司之權益	Interest in an associate		78	-
按公平值計入損益之 金融資產	Financial assets at fair value through profit or loss		4,429	-
營業及租賃應收賬項	Trade and lease receivables	8	32,427	34,426
預付款項及租賃按金	Prepayments and rental deposits		1,154	1,847
總非流動資產	Total non-current assets		97,895	77,938
流動資產	Current assets			
存貨	Inventories		26,951	24,754
合約資產	Contract assets		386	2,836
營業及租賃應收賬項	Trade and lease receivables	8	137,095	196,639
預付款項、按金及 其他應收款項	Prepayments, deposits and other receivables		44,488	13,790
短期銀行存款	Short-term bank deposit		-	1,330
現金及現金等價物	Cash and cash equivalents		168,110	140,138
總流動資產	Total current assets		377,030	379,487
總資產	Total assets		474,925	457,425
權益	EQUITY			
本公司擁有人應佔 股本及儲備	Capital and reserves attributable to owners of the Company			
股本	Share capital	10	64,479	65,111
股份溢價	Share premium	10	187,511	191,340
儲備	Reserves		80,696	73,203
總權益	Total equity		332,686	329,654

簡明合併資產負債表

CONDENSED CONSOLIDATED BALANCE SHEET

於二零一九年六月三十日
AS AT 30 JUNE 2019

			(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
		附註 Note		
負債	LIABILITIES			
非流動負債	Non-current liabilities			
租賃負債	Lease liabilities		33,708	-
融資租賃承擔	Obligation under finance leases		-	19,541
總非流動負債	Total non-current liabilities		33,708	19,541
流動負債	Current liabilities			
應付營業賬項	Trade payables	9	39,329	56,729
應計費用及其他 應付款項	Accruals and other payables		16,922	26,970
合約負債	Contract liabilities		33,371	8,445
租賃負債	Lease liabilities		11,915	-
融資租賃承擔	Obligation under finance leases		-	5,837
應付稅項	Tax payables		6,994	10,249
總流動負債	Total current liabilities		108,531	108,230
總負債	Total liabilities		142,239	127,771
總權益及負債	Total equity and liabilities		474,925	457,425

附註為整體簡明合併中期財務資料的一部份。

The notes are integral part of these condensed consolidated interim financial information.

簡明合併權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至二零一九年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2019

(未經審核)

(Unaudited)

本公司權益持有人應佔

Attributable to equity holders of the Company

		股本 Share capital 人民幣千元 RMB'000	股份溢價 Share premium 人民幣千元 RMB'000	儲備 Reserves 人民幣千元 RMB'000	總權益 Total equity 人民幣千元 RMB'000
於二零一八年 十二月三十一日之 結餘 (如前呈列)	Balance at 31 December 2018 as originally presented	65,111	191,340	73,203	329,654
會計政策變動 (附註1(A)(c))	Change in accounting policy (Note 1(A)(c))	-	-	(1,468)	(1,468)
於二零一九年一月一日之 經重列總權益	Restated total equity at 1 January 2019	65,111	191,340	71,735	328,186
綜合收益： 期間溢利	Comprehensive income: Profit for the period	-	-	6,030	6,030
其他綜合虧損： 外幣換算差額	Other comprehensive loss: Currency translation differences	-	-	(934)	(934)
期間總綜合收益	Total comprehensive income for the period	-	-	5,096	5,096
以彼等為擁有人之身份與 擁有人進行之交易： 股份購回	Transactions with owners in their capacity as owners: Share repurchased	(632)	(3,829)	3,413	(1,048)
僱員股份計劃－ 僱員服務價值	Employee share schemes – value of employee services	-	-	452	452
以彼等為擁有人之身份與 擁有人進行之交易總額	Total transactions with owners in their capacity as owners	(632)	(3,829)	3,865	(596)
於二零一九年六月三十日	At 30 June 2019	64,479	187,511	80,696	332,686

附註為整體簡明合併中期財務資料的一部份。

The notes are integral part of these condensed consolidated interim financial information.

簡明合併權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至二零一九年六月三十日止六個月
FOR THE SIX MONTHS ENDED 30 JUNE 2019

		(未經審核) (Unaudited)			
		本公司權益持有人應佔 Attributable to equity holders of the Company			
		股本 Share capital 人民幣千元 RMB'000	股份溢價 Share premium 人民幣千元 RMB'000	儲備 Reserves 人民幣千元 RMB'000	總權益 Total equity 人民幣千元 RMB'000
於二零一八年一月一日	At 1 January 2018	65,111	191,340	72,423	328,874
綜合虧損：	Comprehensive loss:				
期間虧損	Loss the period	-	-	(20,038)	(20,038)
其他綜合收益：	Other comprehensive income:				
外幣換算差額	Currency translation differences	-	-	17	17
期間總綜合虧損	Total comprehensive loss for the period	-	-	(20,021)	(20,021)
以彼等為擁有人之身份與 擁有人進行之交易：	Transactions with owners in their capacity as owners:				
僱員股份計劃－ 僱員服務價值	Employee share schemes – value of employee services	-	-	597	597
於二零一八年六月三十日	At 30 June 2018	65,111	191,340	52,999	309,450

附註為整體簡明合併中期財務資料的一部份。

The notes are integral part of these condensed consolidated interim financial information.

簡明合併現金流量表

CONDENSED CONSOLIDATED CASH FLOW STATEMENT

截至二零一九年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2019

(未經審核)

截至六月三十日止六個月

(Unaudited)

Six months ended 30 June

二零一九年

二零一八年

2019

2018

人民幣千元

人民幣千元

RMB'000

RMB'000

經營活動之現金流量	Cash flows from operating activities		
經營活動所得之現金	Cash generated in operations	43,832	5,656
收取利息	Interest received	1,183	1,087
已付所得稅款	Income tax paid	(4,783)	(1,855)
經營活動所得之淨現金	Net cash generated from operating activities	40,232	4,888
投資活動之現金流量	Cash flows from investing activities		
購買物業、機器及設備	Purchases of property, plant and equipment	(1,549)	(455)
購買無形資產	Purchases of intangible assets	(1,214)	-
出售物業、機器及設備之所得款項	Proceeds from disposal of property, plant and equipment	110	47
出售按公平值計入損益之金融資產之所得款項	Proceed from disposal of financial assets at fair value through profit or loss	1,570	-
支付按公平值計入損益之金融資產	Payment for financial assets at fair value through profit or loss	(4,048)	-
到期之短期銀行存款	Maturity of short-term bank deposit	1,330	30,000
存放短期銀行存款	Placement of short-term bank deposit	-	(45,971)
投資活動所用之淨現金	Net cash used in investing activities	(3,801)	(16,379)
融資活動之現金流量	Cash flows from financing activities		
股份購回	Shares repurchased	(1,048)	-
償還融資租賃承擔之資本部分	Repayment of capital element of finance lease liabilities	-	(1,484)
償還租賃負債之資本部分	Repayment of capital element of lease liabilities	(7,264)	-
融資活動所用之淨現金	Net cash used in financing activities	(8,312)	(1,484)
現金及現金等價物增加／(減少)淨額	Net increase/(decrease) in cash and cash equivalents	28,119	(12,975)
期初現金及現金等價物	Cash, cash equivalents at the beginning of the period	140,138	143,819
外幣匯兌變動對於現金及現金等價物之影響淨額	Effect of foreign exchange rate change on cash and cash equivalents, net	(147)	419
期末現金及現金等價物	Cash and cash equivalents at the end of the period	168,110	131,263

附註為整體簡明合併中期財務資料的一部份。

The notes are integral part of these condensed consolidated interim financial information.

簡明中期財務資料附註

NOTES TO CONDENSED INTERIM FINANCIAL INFORMATION

1(A) 編製基準及會計政策

一般資料

雲智匯科技服務有限公司（「本公司」，連同其子公司為「本集團」）於一九九四年二月三日根據一九八一年百慕達公司法於百慕達註冊成立為獲豁免有限公司。其註冊辦事處地址為Canon's Court, 22 Victoria Street, Hamilton HM 12, Bermuda。本公司股份於一九九四年四月十四日在香港聯合交易所有限公司主板上市。

除另有指明外，本未經審核簡明合併中期財務資料乃以人民幣（「人民幣」）呈列。

本未經審核簡明合併中期財務資料已於二零一九年八月二十一日獲董事會批准刊發。

本未經審核簡明合併中期財務資料尚未經審核。

本截至二零一九年六月三十日止六個月之未經審核簡明合併中期財務資料乃按照香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」編製。

本未經審核簡明合併中期財務資料應與按照香港財務報告準則（「香港財務報告準則」）編製之本集團截至二零一八年十二月三十一日止年度之年度財務報表一併閱覽。

所採納之會計政策與截至二零一八年十二月三十一日止年度之年度財務報表所採納者一致，惟所得稅按適用於預期全年收益之稅率累計。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES

General information

Maxnerva Technology Services Limited (the “Company”, together with its subsidiaries the “Group”), is a limited liability company incorporated in Bermuda on 3 February 1994 as an exempted company under Companies Act 1981 of Bermuda. The address of its registered office is Canon's Court, 22 Victoria Street, Hamilton HM 12, Bermuda. The shares of the Company have been listed on the Main Board of The Stock Exchange of Hong Kong Limited since 14 April 1994.

This unaudited condensed consolidated interim financial information is presented in Renminbi (“RMB”), unless otherwise stated.

This unaudited condensed consolidated interim financial information was approved for issue by the Board on 21 August 2019.

This unaudited condensed consolidated interim financial information has not been audited.

This unaudited condensed consolidated interim financial information for the six months ended 30 June 2019 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34, “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

This unaudited condensed consolidated interim financial information should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2018, which have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”).

The accounting policies adopted are consistent with those of the annual financial statements for the year ended 31 December 2018 except that income tax is accrued using the tax rate that would be applicable to expected total annual earnings.

1(A) 編製基準及會計政策

(續)

(a) 本集團採納之新訂及經修訂準則及詮釋

下列與本集團營運相關的新訂及經修訂準則及詮釋必須於二零一九年一月一日開始或之後的會計期間內強制應用：

二零一七年 年度改進項目	二零一五至 二零一七年週期 之年度改進
香港會計準則 第19號(修訂本)	計劃修訂、縮減或結算
香港會計準則 第28號(修訂本)	於聯營公司及合營企業 的長期權益
香港財務報告準則 第9號(修訂本)	負補償的提早還款 特性
香港財務報告準則 第16號	租賃
香港(國際財務報告 詮釋委員會) 第23號	所得稅處理的不確定性

本集團因採納香港財務報告準則第16號而需要改動其會計政策，有關詳情於附註1(A)(c)披露。採納其他新訂及經修訂準則及詮釋並無對本期間或任何過往期間產生任何重大影響。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES

(Continued)

(a) New and amended standards and interpretation adopted by the Group

The following new and amended standards and interpretation are relevant to the Group's operations and mandatory for its accounting periods beginning on or after 1 January 2019:

Annual Improvements Project 2017	Annual improvements 2015-2017 Cycle
HKAS 19 (amendments)	Plan amendment, curtailment or settlement
HKAS 28 (amendments)	Long-term interests in associates and joint ventures
HKFRS 9 (amendments)	Prepayment features with negative compensations
HKFRS 16	Leases
HK(IFRIC) 23	Uncertainty over income tax treatments

The Group had to change its accounting policies following the adoption of HKFRS 16 which are disclosed in Note 1(A)(c). The adoption of other new and amended standards and interpretation did not have any material impact on the current period or any prior periods.



1(A) 編製基準及會計政策
(續)

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

(b) 尚未生效而本集團並無提早採納的新訂及經修訂準則及詮釋

(b) **New and amended standards and interpretation that are not yet effective and have not been early adopted by the Group**

下列與本集團業務有關的已頒佈新訂及經修訂準則及詮釋將於本集團二零二零年一月一日開始或之後的會計期間強制執行，但本集團並無提早採納：

The following published new and amended standards and interpretation that are relevant to the Group's operation are mandatory for the Group's accounting periods beginning on or after 1 January 2020 and have not been early adopted by the Group:

香港財務報告準則 業務的定義
第3號(修訂本)

HKFRS 3 Definition of business¹
(amendments)

香港財務報告準則 保險合約
第17號

HKFRS 17 Insurance contracts²

二零一八年財務報告 經修訂財務報告
概念框架 概念框架¹

Conceptual Framework Revised conceptual
for Financial framework for financial
Reporting 2018 reporting¹

香港會計準則第1號 重大的定義
及香港會計準則
第8號(修訂本)

HKAS 1 and HKAS 8 Definition of material¹
(amendments)

香港財務報告準則 投資者與其聯營公司
第10號及香港 或合營公司之間的
會計準則第28號 資產出售或貢獻³
(修訂本)

HKFRS 10 and Sale or contribution of assets
HKAS 28 between an investor
(amendments) and its associate or joint
venture³

¹ 於二零二零年一月一日
或之後開始之年度期間
生效

¹ Effective for annual periods beginning on or after
1 January 2020

² 於二零二一年一月一日
或之後開始之年度期間
生效

² Effective for annual periods beginning on or after
1 January 2021

³ 生效日期待定

³ Effective date to be determined

1(A) 編製基準及會計政策

(續)

- (b) 尚未生效而本集團並無提早採納的新訂及經修訂準則及詮釋 (續)

本集團將於上述新訂及經修訂準則及詮釋生效時予以採用。本集團預計應用上述新訂及經修訂準則及詮釋將不會對本集團的業績及財務狀況造成重大影響。

- (c) 會計政策之變動

本附註解釋採納香港財務報告準則第16號「租賃」對本集團財務報表之影響。

於採納香港財務報告準則第16號時，本集團就先前根據香港會計準則第17號「租賃」原則分類為「經營租賃」之租賃確認租賃負債。該等負債按餘下租賃付款之現值計量，並使用本集團之增量借款利率進行貼現。租賃付款包括下列各項：

- 固定付款（包括實質固定付款）減任何應收租賃獎勵；及
- 基於指數或利率之可變租賃付款。

就先前分類為融資租賃之租賃而言，實體於過渡前將租賃資產及租賃負債之賬面值確認為使用權資產及租賃負債於首次應用日期之賬面值。香港財務報告準則第16號之計量原則僅適用於該日期之後。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES

(Continued)

- (b) **New and amended standards and interpretation that are not yet effective and have not been early adopted by the Group**
(Continued)

The Group will apply the above new and amended standards and interpretation when they become effective. The Group anticipates that the application of the above new and amended standards and interpretation have no material impact on the results and the financial position of the Group.

- (c) **Changes in accounting policies**

This note explains the impact of the adoption of HKFRS 16 “Leases” on the Group’s financial statements.

On adoption of HKFRS 16, the Group recognised lease liabilities in relation to leases which had previously been classified as “operating leases” under the principles of HKAS 17 “Leases”. These liabilities were measured at the present value of the remaining lease payments, discounted using the Group’s incremental borrowing rate. Lease payments include the following:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable; and
- variable lease payments that are based on an index or a rate.

For leases previously classified as finance leases, the entity recognised the carrying amount of the lease asset and lease liability immediately before transition as the carrying amount of the right-of-use asset and the lease liability at the date of initial application. The measurement principles of HKFRS 16 are only applied after that date.



1(A) 編製基準及會計政策 (續)

(c) 會計政策之變動 (續)

本集團已按猶如香港財務報告準則第16號已作經常應用而使用首次應用日期增量借款利率計量使用權資產。租賃負債及相應使用權資產之期初結餘已於二零一九年一月一日作調整。

每筆租賃付款分攤為租賃負債之本金償還及融資成本。融資成本於租期內從簡明合併利潤表中扣除，以計算出各期間租賃負債結餘之固定週期利率。使用權資產乃按資產可用年期及租期（以較短者為準）以直線法折舊。

根據香港財務報告準則第16號之過渡條文，本集團以追溯採用香港財務報告準則第16號，並無予以重列，其首次應用產生之累計影響確認為對保留盈利於二零一九年一月一日之期初結餘作出之調整。比較資料並無予以重列。此外，本集團選擇可行之權宜之計不應用新會計模式至短期租賃及低價值資產之租賃。另外，本集團已使用可行之權宜之計將租賃期由首次應用日期起計12個月內之租賃列賬為短期租賃。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

(c) Changes in accounting policies (Continued)

The Group measured the rights-of-use assets as if HKFRS 16 had always been applied by using the incremental borrowing rate at initial application date. The opening balances of lease liabilities and the corresponding right-of-use assets have been adjusted as at 1 January 2019.

Each lease payment is allocated between the principal repayment of lease liability and finance cost. The finance cost is charged to the condensed consolidated income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the lease liability for each period. The right-of-use asset is depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

In accordance with the transition provisions in HKFRS 16, the Group has adopted HKFRS 16 retrospectively without restatement, with the cumulative effect of initial application recognised as an adjustment to the opening balance of retained earnings as at 1 January 2019. Comparative information has not been restated. In addition, the Group elected the practical expedient for not applying the new accounting model to short-term leases and leases of low-value assets. Furthermore, the Group has used the practical expedient to account for leases for which the lease term ends within 12 months from the date of initial application as short-term lease.

1(A) 編製基準及會計政策
(續)

(c) 會計政策之變動 (續)

自二零一九年一月一日起採納香港財務報告準則第16號導致會計政策變更及於簡明中期財務資料所確認金額作出調整。根據香港財務報告準則第16號的過渡條文，比較數字並無重列。

下表列示就各單獨項目確認之調整。並無載入不受變動影響之項目。因此，所披露之小計及總計無法根據已提供之數字重新計算。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

(c) Changes in accounting policies (Continued)

The adoption of HKFRS 16 from 1 January 2019 resulted in changes in accounting policies and adjustments to the amounts recognised in the condensed interim financial information. In accordance with the transitional provisions in HKFRS 16, comparative figures have not been restated.

The following table shows the adjustments recognised for each individual line item. Line items that were not affected by the changes have not been included. As a result, the sub-totals and totals disclosed cannot be recalculated from the numbers provided.

	二零一八年 十二月三十一日 31 December 2018 人民幣千元 RMB'000 (如前呈列) (As originally presented)	香港財務報告 準則第16號 HKFRS 16 人民幣千元 RMB'000 (未經審核) (Unaudited)	二零一九年 一月一日 1 January 2019 人民幣千元 RMB'000 (經重列) (Restated) (Unaudited)
簡明合併資產負債表 (摘錄)	Condensed consolidated balance sheet (extract)		
非流動資產	Non-current assets		
使用權資產	-	36,265	36,265
物業、機器及設備	39,228	(24,044)	15,184
	39,228	12,221	51,449

1(A) 編製基準及會計政策
(續)

1(A) BASIS OF PREPARATION AND
ACCOUNTING POLICIES (Continued)

(c) 會計政策之變動 (續)

(c) Changes in accounting policies (Continued)

		二零一八年 十二月三十一日 31 December 2018 人民幣千元 RMB'000 (如前呈列) (As originally presented)	香港財務報告 準則第16號 HKFRS 16 人民幣千元 RMB'000 (未經審核) (Unaudited)	二零一九年 一月一日 1 January 2019 人民幣千元 RMB'000 (經重列) (Restated) (Unaudited)
簡明合併資產負債表 (摘錄) (續)	Condensed consolidated balance sheet (extract) (Continued)			
流動資產	Current assets			
預付款項、按金及 其他應收款項	Prepayments, deposits and other receivables	13,790	(487)	13,303
非流動負債	Non-current liabilities			
租賃負債	Lease liabilities	-	27,616	27,616
融資租賃承擔	Obligation under finance leases	19,541	(19,541)	-
		19,541	8,075	27,616
流動負債	Current liabilities			
租賃負債	Lease liabilities	-	11,130	11,130
融資租賃承擔	Obligation under finance leases	5,837	(5,837)	-
應計費用及其他應付款項	Accruals and other payables	26,970	(166)	26,804
		32,807	5,127	37,934
權益	Equity			
保留盈利	Retained earnings	25,780	(1,468)	24,312

1(A) 編製基準及會計政策
(續)

(c) 會計政策之變動 (續)

對比先前於採用香港財務報告準則第16號之前生效之香港會計準則第17號，本集團採用香港財務報告準則第16號於本期間及迄今期間之財務報表各項受影響之金額如下：

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

(c) Changes in accounting policies (Continued)

The amount by each financial statements line item affected in the current period and period to date by the application of HKFRS 16 as compared to HKAS 17 that was previously in effect before the adoption of HKFRS 16 is as follows:

		截至二零一九年六月三十日止六個月 For the six months ended 30 June 2019		
		並無採納香港 財務報告準則 第16號之金額	採納香港財務 報告準則 第16號之影響	呈報金額
		Amounts without the adoption of HKFRS 16	Effects of the adoption of HKFRS 16	Amounts as reported
		人民幣千元 RMB'000 (未經審核) (Unaudited)	人民幣千元 RMB'000 (未經審核) (Unaudited)	人民幣千元 RMB'000 (未經審核) (Unaudited)
簡明合併利潤表 (摘錄)	Condensed consolidated income statement (extract)			
一般及行政開支	General and administrative expenses			
經營租賃租金	Operating lease rental	3,134	(3,134)	-
折舊	Depreciation	2,182	2,620	4,802
短期租賃開支	Short-term leases expenses	-	287	287
融資收入	Finance income	1,412	(229)	1,183
期間溢利	Profit for the period	6,032	(2)	6,030

1(A) 編製基準及會計政策
(續)

1(A) BASIS OF PREPARATION AND
ACCOUNTING POLICIES (Continued)

(c) 會計政策之變動 (續)

(c) Changes in accounting policies (Continued)

於二零一九年六月三十日

As at 30 June 2019

	並無採納香港 財務報告準則 第16號之金額	採納香港財務 報告準則 第16號之影響	呈報金額
	Amounts without the adoption of HKFRS 16 人民幣千元 RMB'000 (未經審核) (Unaudited)	Effects of the adoption of HKFRS 16 人民幣千元 RMB'000 (未經審核) (Unaudited)	Amounts as reported 人民幣千元 RMB'000 (未經審核) (Unaudited)
簡明合併資產負債表 (摘錄)	Condensed consolidated balance sheet (extract)		
非流動資產	Non-current assets		
使用權資產	–	44,540	44,540
物業、機器及設備	53,163	(39,889)	13,274
	53,163	4,651	57,814
流動資產	Current assets		
預付款項、按金及 其他應收款項	44,663	(175)	44,488

1(A) 編製基準及會計政策
(續)

1(A) BASIS OF PREPARATION AND
ACCOUNTING POLICIES (Continued)

(c) 會計政策之變動 (續)

(c) Changes in accounting policies (Continued)

於二零一九年六月三十日

As at 30 June 2019

		並無採納香港 財務報告準則 第16號之金額 Amounts without the adoption of HKFRS 16 人民幣千元 RMB'000 (未經審核) (Unaudited)	採納香港財務 報告準則 第16號之影響 Effects of the adoption of HKFRS 16 人民幣千元 RMB'000 (未經審核) (Unaudited)	呈報金額 Amounts as reported 人民幣千元 RMB'000 (未經審核) (Unaudited)
簡明合併資產負債表 (摘錄) (續)	Condensed consolidated balance sheet (extract) (Continued)			
非流動負債	Non-current liabilities			
租賃負債	Lease liabilities	-	33,708	33,708
融資租賃承擔	Obligation under finance leases	31,326	(31,326)	-
		31,326	2,382	33,708
流動負債	Current liabilities			
租賃負債	Lease liabilities	-	11,915	11,915
融資租賃承擔	Obligation under finance leases	9,833	(9,833)	-
		9,833	2,082	11,915
權益	Equity			
保留盈利	Retained earnings	30,330	12	30,342



1(B) 財務風險管理

本集團的活動承受多種財務風險：市場風險（包括外匯風險及現金流及公平值利率風險）、信貸風險及流動資金風險。

簡明合併中期財務報表並未包括年度財務報表規定的所有財務風險管理信息和披露，此中期財務報表應與本集團於二零一八年十二月三十一日的年度財務報表一併閱讀。

自去年底以來風險管理政策並無任何變動。

於二零一九年六月三十日及二零一八年十二月三十一日，按公平值計入損益之金融資產所得的全部公平值估計乃根據香港財務報告準則第7號公平值計量等級架構作出。

公平值計量各層級的定義如下：

- 同類資產或負債於活躍市場上之報價（未經調整）（層級一）。
- 計入第一層內之報價以外之資產或負債之可觀察參數，不論直接（即價格）或間接（即衍生自價格）（層級二）。
- 非基於可觀察市場數據之資產或負債參數（即不可觀察參數）（層級三）。

1(B) FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk and cash flow and fair value interest-rate risk), credit risk and liquidity risk.

The interim condensed consolidated financial statements do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2018.

There have been no changes in the risk management policies since the last year end.

As at 30 June 2019 and 31 December 2018, all the resulting fair value estimates on the financial assets at fair value through profit or loss is made according to the fair value measurement hierarchy under HKFRS 7.

The different levels of fair value measurements are defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

1(B) 財務風險管理 (續)

1(B) FINANCIAL RISK MANAGEMENT

(Continued)

下表顯示本集團按公平值計入損益之金融資產按二零一九年六月三十日的公平值之計量層級：

The following table shows fair value measurement hierarchy to which the Group's financial assets at fair value through profit or loss is measured at fair value belong as at 30 June 2019:

二零一九年
2019
人民幣千元
RMB'000

層級三	Level 3	
按公平值計入損益之金融資產	Financial assets at fair value through profit or loss	4,429

截至二零一九年六月三十日及二零一八年六月三十日止六個月，層級一、層級二及層級三之間概無轉撥。

There were no transfers among Level 1, Level 2 and Level 3 during the six months ended 30 June 2019 and 30 June 2018.

於二零一九年六月三十日，按公平值計入損益之金融資產已由一名獨立外聘估值師評估。

Financial assets at fair value through profit or loss were valued as at 30 June 2019 by an independent external valuer.

金融工具估值所用的特定估值技術包括非可觀察輸入數據的結合，包括無風險利率、預期波動及貼現率等。

Specific valuation techniques used to value financial instruments include a combination of unobservable inputs, including risk-free rate, expected volatility and discount rate etc.

按公平值
計入損益之
金融資產
Financial
assets
at fair value
through
profit or loss
人民幣千元
RMB'000

層級三	Level 3	
於二零一九年一月一日	At 1 January 2019	-
添置	Addition	4,048
於其他收益，淨額確認之 公平值收益	Fair value gain recognised in other gain, net	293
匯兌差額	Exchange difference	88
於二零一九年六月三十日	At 30 June 2019	4,429



1(B) 財務風險管理 (續)

1(B) FINANCIAL RISK MANAGEMENT (Continued)

下表概述於二零一九年六月三十日之非上市投資估值所用的重大非可觀察輸入數據之定量資料。

The following table summarizes the quantitative information about the significant unobservable inputs used in the valuation of the unlisted investment as at 30 June 2019.

描述	非可觀察輸入數據	於 二零一九年 六月三十日之 輸入數據範圍	非可觀察輸入數據與 公平值之關係
Description	Unobservable inputs	Range of inputs at 30 June 2019	Relationship of unobservable inputs to fair value
按公平值計入損益之 金融資產	預期波動	37.93%	預期波動越高，公平值越低
Financial assets at fair value through profit or loss	Expected volatility		The higher the expected volatility, the lower the fair value
	貼現率	15.06%	貼現率越高，公平值越低
	Discount rate		The higher the discount rate, the lower the fair value
	無風險利率	1.82%	無風險利率越高，公平值越高
	Risk-free rate		The higher the risk-free rate, the higher the fair value

將層級三估值之非可觀察輸入數據更改為其他合理之假設對集團之損益並無重大影響。

Changing unobservable inputs in Level 3 valuation to reasonable alternative assumptions would not have significant impact on the Group's profit or loss.

由於到期日較短的關係，本集團之流動金融資產之面值，此包括現金及現金等價物、短期銀行存款、營業及租賃應收賬項以及合約資產、按金及其他應收賬項，以及其流動金融負債之面值，此包括應付營業賬項、應計費用、其他應付款項、融資租賃承擔及租賃負債，均與其公平值無重大差異。

The carrying amounts of the Group's current financial assets, including cash and cash equivalents, short-term bank deposit, trade and lease receivables and contract assets, deposits and other receivables, and the Group's current financial liabilities including trade payables, accruals and other payables, obligation under finance lease and lease liabilities, approximate their fair values due to their short maturities.

2 收入及分部資料

2 REVENUE AND SEGMENT INFORMATION

主要營運決策人為執行董事（統稱為「主要營運決策人」），彼等作出策略性決定。主要營運決策人通過審閱本公司及其子公司的內部報告以評估業績表現並據此分配相應的資源。管理層亦根據該等報告對經營分部作出判定。

The chief operating decision maker has been identified as the executive directors (collectively referred to as the "Chief Operation Decision Maker" or "CODM") that make strategic decisions. The CODM reviews the internal reporting of the Company and its subsidiaries in order to assess performance and allocate resources. Management has determined the operating segment based on these reports.

2 收入及分部資料 (續)

於二零一七年出售電子產品製造業務後，本集團專注於資訊科技集成及解決方案服務之發展。為使分部呈列與本集團之發展計劃及向主要營運決策人提供之內部報告一致，管理層決定按業務營運性質及產品或服務類別劃分經營分部如下：

1. 智能製造業務

提供工廠內生產線之企業資訊科技解決方案，包括但不限於系統頂層設計、數字化工廠實施及先進自動化。

2. 其他物聯網及系統集成業務

提供智能製造解決方案以外之企業資訊科技及系統集成解決方案。

3. 資訊科技服務業務

提供資訊科技基建運營服務，包括i)雲服務，ii)規劃、設計、配置及維護，及iii)相關設備採購。

截至二零一八年六月三十日止六個月之比較數字經重列，以符合本期間之呈列方式。

本集團各營運分部均為策略性業務單位，由相關單位的領導人去管理。主要營運決策人根據呈報分部之除所得稅前溢利／（虧損）業績評估經營分部的表現。提供予主要營運決策人的其他資料乃以與簡明合併財務報表一致的方式計量。

2 REVENUE AND SEGMENT INFORMATION (Continued)

After disposal of the electronic products manufacturing business in 2017, the Group focuses in development in I.T. integration and solutions services. To align the segment presentation with the Group's development plan and the internal reporting provided to the CODM, management determined to divide its operating segments by the nature of operations and the type of products or services, as follows:

1. Smart Manufacturing Business

The provision of I.T. solutions within factories which include but not limited to overall system design, digital factory implementation and advanced automation.

2. Other IoT and System Integration Business

The provision of I.T. and system integration solutions other than smart manufacturing solutions.

3. Information Technology Service Business

The provision of I.T. infrastructure operating services, including i) cloud services, ii) planning, design, deployment and maintenance, and iii) related equipment procurement.

The comparative figures for the six months ended 30 June 2018 have been restated to conform with the current period presentation.

Each of the Group's operating segments represents a strategic business unit that is managed by the respective business unit leaders. CODM assesses the performance of the operating segments based on a measure of profit/(loss) before income tax. Other information provided to the CODM is measured in a manner consistent with that in the condensed consolidated financial statements.

2 收入及分部資料 (續)

呈報分部的資產不包括統一管理的公司資產（主要包括公司的現金及現金等值物、短期銀行存款、物業、機器及設備、使用權資產以及預付款項、租賃按金及其他應收款項）。呈報分部的負債不包括公司負債（主要包括租賃負債、應計費用、其他應付款項及應付稅項）。該等資產及負債為資產負債表合計的對賬部分。

2 REVENUE AND SEGMENT INFORMATION (Continued)

Assets of reportable segments exclude corporate assets (mainly including corporate cash and cash equivalents, short-term bank deposits, property, plant and equipment, right-of-use assets and prepayments, rental deposits and other receivables), all of which are managed on a central basis. Liabilities of reportable segments exclude corporate liabilities (mainly including lease liabilities, accruals, other payables and tax payables). These are part of the reconciliation to total balance sheet assets and liabilities.

		(未經審核)			
		截至二零一九年六月三十日止六個月			
		(Unaudited)			
		For the six months ended 30 June 2019			
		智能製造 業務	其他物聯網及 系統集成業務	資訊科技服務 業務	總計
		Smart Manufacturing Business	Other IoT and System Integration Business	Information Technology Service Business	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
收入(附註a)	Revenue (Note a)	43,435	63,055	46,434	152,924
呈報分部之業績	Results of reportable segments	2,325	285	10,593	13,203
呈報分部之業績與期間溢利之對賬如下：	A reconciliation of results of reportable segments to profit for the period is as follow:				
呈報分部之業績	Results of reportable segments				13,203
未分配收入/開支(附註b)	Unallocated incomes/expenses (Note b)				(7,173)
期間溢利	Profit for the period				6,030
其他分部資料：	Other segment information:				
資本性支出	Capital expenditures	18,134	1,969	753	20,856
折舊	Depreciation	4,168	557	615	5,340
攤銷	Amortisation	1,211	122	26	1,359

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

		(未經審核)			
		截至二零一八年六月三十日止六個月			
		(經重列)			
		(Unaudited)			
		For the six months ended 30 June 2018			
		(Restated)			
		智能製造業務	其他物聯網及 系統集成業務	資訊科技服務 業務	總計
		Smart Manufacturing Business	Other IoT and System Integration Business	Information Technology Service Business	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
收入 (附註a)	Revenue (Note a)	33,559	29,916	41,665	105,140
呈報分部之業績	Results of reportable segments	(6,626)	(16,637)	15,288	(7,975)
呈報分部之業績與期間虧損之 對賬如下:	A reconciliation of results of reportable segments to loss for the period is as follow:				
呈報分部之業績	Results of reportable segments				(7,975)
未分配收入/開支 (附註b)	Unallocated incomes/expenses (Note b)				(12,063)
期間虧損	Loss for the period				(20,038)
其他分部資料:	Other segment information:				
資本性支出	Capital expenditures	3,882	-	365	4,247
折舊	Depreciation	2,137	603	1,352	4,092
攤銷	Amortisation	1,261	62	43	1,366
營業應收賬項虧損撥備	Loss allowance for trade receivables	-	(10,287)	-	(10,287)

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：

(a) 分拆與客戶合約之收入

本集團以下列主要產品線隨著時間及於某個時間點自轉讓貨品及服務產生收入：

Note:

(a) Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major product lines:

		(未經審核)			
		截至二零一九年六月三十日止六個月			
		(Unaudited)			
		For the six months ended 30 June 2019			
		智能製造業務	其他物聯網及 系統集成業務	資訊科技服務 業務	總計
		Smart Manufacturing Business	Other IoT and System Integration Business	Information Technology Service Business	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
收入確認之時間	Timing of revenue recognition	RMB'000	RMB'000	RMB'000	RMB'000
資訊科技項目	I.T. projects				
— 於某個時間點	– At a point of time	10,734	30,319	9,744	50,797
— 隨著時間	– Over time	19,629	27,513	10,118	57,260
維修及諮詢服務	Maintenance and consulting services				
— 隨著時間	– Over time	9,627	766	17,322	27,715
銷售貨品	Sales of goods				
— 於某個時間點	– At a point of time	3,445	3,386	8,836	15,667
經營租賃收入	Operating lease income	-	1,071	414	1,485
		43,435	63,055	46,434	152,924

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：(續)

Note: (Continued)

(a) 分拆與客戶合約之收入 (續)

(a) Disaggregation of revenue from contracts with customers (Continued)

		(未經審核)			
		截至二零一八年六月三十日止六個月			
		(經重列)			
		(Unaudited)			
		For the six months ended 30 June 2018			
		(Restated)			
		智能製造業務	其他物聯網及 系統集成業務	資訊科技服務 業務	總計
		Smart Manufacturing Business	Other IoT and System Integration Business	Information Technology Service Business	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
收入確認之時間	Timing of revenue recognition	RMB'000	RMB'000	RMB'000	RMB'000
資訊科技項目	I.T. projects				
— 於某個時間點	– At a point of time	5,561	18,863	832	25,256
— 隨著時間	– Over time	12,462	4,703	10,019	27,184
維修及諮詢服務	Maintenance and consulting services				
— 隨著時間	– Over time	8,464	907	23,335	32,706
銷售貨品	Sales of goods				
— 於某個時間點	– At a point of time	6,832	5,099	6,072	18,003
經營租賃收入	Operating lease income	240	344	1,407	1,991
		33,559	29,916	41,665	105,140

2 收入及分部資料 (續)

附註：(續)

(a) 分拆與客戶合約之收入 (續)

按地理位置劃分之收入乃根據服務及產品交付之目的地釐定。

按客戶所在地區的客戶收入分析如下：

2 REVENUE AND SEGMENT INFORMATION (Continued)

Note: (Continued)

(a) Disaggregation of revenue from contracts with customers (Continued)

Revenue by geographical location is determined by the destination where the services and products were delivered.

Revenue from customers on the basis of customers' locations is analysed as follows:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
		人民幣千元	人民幣千元
		RMB'000	RMB'000
中國內地	Mainland China	125,942	90,321
北美洲	North America	6,897	9,736
其他亞洲國家	Other Asian countries	20,085	5,083
		152,924	105,140

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：(續)

- (b) 未分配收入／(開支)主要包括於企業層面產生的政府補助、融資收入、折舊、攤銷、員工福利開支、所得稅開支及其他營運開支。

經營分部之業績與期間溢利／(虧損)總額對賬如下：

Note: (Continued)

- (b) Unallocated income/(expenses) mainly include government subsidies, finance income, depreciation, amortisation, employment benefit expenses, income tax expense and other operating expenses incurred at corporate level.

A reconciliation of operating segments' results to total profit/(loss) for the period is provided as follows:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
		(經重列)	
		(Restated)	
		人民幣千元	人民幣千元
		RMB'000	RMB'000
分部業績	Segment results	13,203	(7,975)
未分配收入／(開支)	Unallocated income/(expenses)		
—政府補助	— Government subsidies	2,127	84
—融資收入	— Finance income	1,183	1,087
—折舊	— Depreciation	(4,592)	(396)
—攤銷	— Amortisation	(295)	(398)
—員工福利開支	— Employment benefit expenses	(2,064)	(5,834)
—所得稅開支	— Income tax expense	(1,528)	(178)
—其他	— Others	(2,004)	(6,428)
期間溢利／(虧損)	Profit/(loss) for the period	6,030	(20,038)

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

(未經審核)
於二零一九年六月三十日
(Unaudited)
As at 30 June 2019

		其他物聯網及 智能製造業務	系統集成業務 Other IoT and System Integration Business	資訊科技服務 業務 Information Technology Service Business	總計
		Smart Manufacturing Business 人民幣千元 RMB'000	and System Integration Business 人民幣千元 RMB'000	Information Technology Service Business 人民幣千元 RMB'000	Total 人民幣千元 RMB'000
分部資產	Segment assets				
分部資產	Segment assets	96,150	158,653	34,864	289,667
其他未分配資產 (附註a)	Other unallocated assets (Note a)				185,258
簡明合併資產負債表的 總資產	Total assets per condensed consolidated balance sheet				474,925
分部負債	Segment liabilities				
分部負債	Segment liabilities	53,192	62,233	6,789	122,214
其他未分配負債 (附註b)	Other unallocated liabilities (Note b)				20,025
簡明合併資產負債表的 總負債	Total liabilities per condensed consolidated balance sheet				142,239

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

		(經審核)			
		於二零一八年十二月三十一日			
		(Audited)			
		As at 31 December 2018			
		其他物聯網及 智能製造業務	系統集成業務	資訊科技服務 業務	總計
		Smart Manufacturing	Other IoT and System Integration	Information Technology Service Business	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
分部資產	Segment assets				
分部資產	Segment assets	157,447	108,400	35,391	301,238
其他未分配資產 (附註a)	Other unallocated assets (Note a)				156,187
簡明合併資產負債表的 總資產	Total assets per condensed consolidated balance sheet				457,425
分部負債	Segment liabilities				
分部負債	Segment liabilities	62,937	32,192	10,523	105,652
其他未分配負債 (附註b)	Other unallocated liabilities (Note b)				22,119
簡明合併資產負債表的 總負債	Total liabilities per condensed consolidated balance sheet				127,771

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：

- (a) 於二零一九年六月三十日及二零一八年十二月三十一日，其他未分配資產主要包括公司應用之現金及現金等價物及短期銀行存款、物業、機器及設備、使用權資產、預付款項、租賃按金及其他應收款項。

經營分部之資產與總資產對賬如下：

Note:

- (a) As at 30 June 2019 and 31 December 2018, other unallocated assets mainly included cash and cash equivalents and short-term bank deposits, property, plant and equipment, right-of-use assets, prepayments, rental deposits and other receivables for corporate usage.

Operating segments' assets are reconciled to total assets as follows:

		(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
可呈報分部之分部資產	Segment assets for reportable segments	289,667	301,238
未分配資產	Unallocated assets		
— 現金及現金等價物及短期銀行存款	— Cash and cash equivalents and short-term bank deposits	168,110	141,468
— 物業、機器及設備	— Property, plant and equipment	7,700	9,898
— 使用權資產	— Right-of-use assets	4,651	-
— 預付款項、租賃按金及其他應收款項	— Prepayments, rental deposits and other receivables	4,511	4,388
— 其他	— Others	286	433
簡明合併資產負債表所列總資產	Total assets per condensed consolidated balance sheet	474,925	457,425

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：(續)

- (b) 於二零一九年六月三十日及二零一八年十二月三十一日，其他未分配負債主要包括公司應用之租賃負債、應計費用、其他應付款項及應付稅項。

經營分部之負債與總負債對賬如下：

Note: (Continued)

- (b) As at 30 June 2019 and 31 December 2018, other unallocated liabilities mainly included lease liabilities, accruals, other payables and tax payables for corporate usage.

Operating segments' liabilities are reconciled to total liabilities as follows:

		(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
可呈報分部之分部負債	Segment liabilities for reportable segments	122,214	105,652
未分配負債	Unallocated liabilities		
—租賃負債	— Lease liabilities	4,465	—
—應計費用及其他 應付款項	— Accruals and other payables	8,414	11,139
—應付稅項	— Tax payables	6,994	10,249
—其他	— Others	152	731
簡明合併資產負債表所列 總負債	Total liabilities per condensed consolidated balance sheet	142,239	127,771

3 經營溢利／（虧損）

經營溢利／（虧損）在扣減以下各項後列報：

3 OPERATING PROFIT/(LOSS)

Operating profit/(loss) is stated after charging the following:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
		人民幣千元	人民幣千元
		RMB'000	RMB'000
扣除：	Charging:		
資訊科技項目硬件及 軟件成本及 銷售貨品成本	Cost of hardware and software for I.T. projects and cost of goods sold	76,772	42,908
員工福利開支 （包括董事酬金）	Employment benefit expenses (including directors' emoluments)	47,381	51,981
非流動資產折舊及攤銷	Depreciation and amortisation of non-current assets	11,586	6,252
分包費用	Sub-contracting fee	7,348	3,300
短期租賃開支	Short-term leases expenses	287	-
土地及物業營運租約租金	Operating lease rental in respect of land and buildings	-	3,472
物業、機器及 設備減值撥備	Provision for impairment of property, plant and equipment	65	-
存貨減值撥備	Provision for impairment of inventories	-	1,455

4 所得稅開支

本公司已獲豁免百慕達稅項。香港利得稅乃根據在香港產生或源自香港之估計應課稅溢利按16.5%（二零一八年：16.5%）之稅率提撥準備。在中國內地及台灣成立及營運之集團公司須繳納企業所得稅，截至二零一九年六月三十日及二零一八年六月三十日止六個月稅率分別是15%至25%及20%（倘適用）。

4 INCOME TAX EXPENSE

The Company is exempted from taxation in Bermuda. Hong Kong profits tax has been provided for at the rate of 16.5% (2018: 16.5%) on the estimated assessable profits arising in or derived from Hong Kong. Group companies established and operating in Mainland China and Taiwan are subject to corporate income tax at the rate of 15% to 25% and 20% respectively, for six months ended 30 June 2019 and 30 June 2018, where applicable.

4 所得稅開支 (續)

其中兩間中國內地子公司獲相關地方稅務局根據高新技術企業稅務優惠政策批准，有權由二零一七年起直至二零一九年及由二零一八年起直至二零二零年獲得優惠企業所得稅待遇，稅率為15%。

根據中國內地西部優惠稅率政策，其中一間中國子公司獲相關地方稅務局批准由二零一七年至二零二零年享有優惠企業所得稅率15%。

扣除自簡明合併收益表的稅項金額指：

4 INCOME TAX EXPENSE (Continued)

Two of the subsidiaries in Mainland China were approved by the relevant local tax bureaus under the preferential tax policy for the high and new technology enterprises, and were entitled to a preferential corporate income tax rate of 15% from 2017 until 2019 and 2018 until 2020 respectively.

One of the subsidiaries in Mainland China was approved by the relevant local tax bureaus under the preferential tax policy for the western region of Mainland China, and was entitled to a preferential corporate income tax rate of 15% from 2017 until 2020.

The amount of taxation charged to the condensed consolidated income statement represents:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
		人民幣千元	人民幣千元
		RMB'000	RMB'000
當期稅項：	Current taxation:		
- 台灣所得稅	- Taiwan profits tax	1,205	171
- 中國企業所得稅	- PRC corporate income tax	323	7
		1,528	178

5 股息

於二零一九年八月二十一日舉行的董事會會議上，董事並無宣派截至二零一九年六月三十日止六個月之中期股息（二零一八年：零）。

5 DIVIDENDS

At a board meeting held on 21 August 2019, no interim dividend is declared by the directors for the six months ended 30 June 2019 (2018: Nil).

6 每股盈利／（虧損）

(a) 基本

每股基本盈利／（虧損）乃根據期內本公司股權持有人應佔溢利／（虧損）除以已發行普通股加權平均數計算。

6 EARNINGS/(LOSSES) PER SHARE

(a) Basic

Basic earnings/(losses) per share is calculated by dividing the profit/(loss) attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
本公司股權持有人應佔溢利／（虧損） （人民幣千元）	Profit/(loss) attributable to equity holders of the Company (RMB'000)	6,030	(20,038)
已發行普通股加權平均數（千股）	Weighted average number of ordinary shares in issue ('000)	654,863	662,239
每股基本盈利／（虧損） （四捨五入至人民幣仙）	Basic earnings/(losses) per share (rounded to RMB cents)	0.92	(3.03)

(b) 攤薄

由於購股權具反攤薄效應，故每股攤薄盈利／（虧損）與每股基本盈利／（虧損）之金額相同。

(b) Diluted

Diluted earnings/(losses) per share is of the same amount as the basic earnings/(losses) per share as the share options are anti-dilutive.

7 資本開支

7 CAPITAL EXPENDITURE

		截至二零一九年 六月三十日止六個月 (未經審核)		
		Six months ended 30 June 2019 (Unaudited)		
		收購電腦 軟件 Acquired computer software 人民幣千元 RMB'000	物業、機器及 設備 Property, plant and equipment 人民幣千元 RMB'000	使用權資產 Right-of-use assets 人民幣千元 RMB'000
期初賬面淨值	Opening net book amount	2,437	39,228	-
因會計政策變動調整 (附註1(A)(c))	Adjustment for change in accounting policy (Note1(A)(c))	-	(24,044)	36,265
經重列期初賬面淨值	Restated opening net book amount	2,437	15,184	36,265
添置	Additions	1,214	1,549	21,697
出售	Disposal	-	(104)	(8,542)
折舊／攤銷支出	Depreciation/amortisation charge	(1,654)	(3,203)	(6,729)
減值	Impairment	-	(65)	-
匯兌差額	Exchange difference	(4)	(87)	1,849
期末賬面淨值	Closing net book amount	1,993	13,274	44,540

		截至二零一八年 六月三十日止六個月 (未經審核)	
		Six months ended 30 June 2018 (Unaudited)	
		收購電腦 軟件 Acquired computer software 人民幣千元 RMB'000	物業、機器及 設備 Property, plant and equipment 人民幣千元 RMB'000
期初賬面淨值	Opening net book amount	5,924	32,070
添置	Additions	-	4,265
出售	Disposal	-	(32)
折舊／攤銷支出	Depreciation/amortisation charge	(1,764)	(4,488)
匯兌差額	Exchange difference	(6)	820
期末賬面淨值	Closing net book amount	4,154	32,635

8 營業及租賃應收賬項

8 TRADE AND LEASE RECEIVABLES

		(未經審核) 於二零一九年 六月三十日 (Unaudited) As at 30 June 2019 人民幣千元 RMB'000	(經審核) 於二零一八年 十二月三十一日 (Audited) As at 31 December 2018 人民幣千元 RMB'000
營業應收賬項	Trade receivables		
— 第三方	— third parties	104,641	80,576
— 關連方	— related parties	115,826	199,802
		220,467	280,378
融資租賃應收賬項	Finance lease receivables		
— 合共	— total	8,922	10,508
營業及租賃應收賬項	Trade and lease receivables		
— 總額	— gross	229,389	290,886
減：虧損撥備	Less: loss allowance	(59,867)	(59,821)
營業及租賃應收賬項	Trade and lease receivables		
— 淨額	— net	169,522	231,065
減：營業及租賃應收賬項	Less: Trade and lease receivables		
— 非流動部份	— non-current portion	(32,427)	(34,426)
營業及租賃應收賬項	Trade and lease receivables		
— 流動部份	— current portion	137,095	196,639

8 營業及租賃應收賬項 (續)

應收營業賬項及其根據發票日期的賬齡分析如下：

		(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
少於六十天	Less than 60 days	111,608	199,940
六十至一百二十天	60 to 120 days	13,708	14,508
超過一百二十天	Over 120 days	95,151	65,930
		220,467	280,378

本集團大部分銷售乃按記賬交易形式進行，信貸期限一般介乎30天至90天。

8 TRADE AND LEASE RECEIVABLES (Continued)

Trade receivables and their ageing analysis based on invoice date is as follows:

		(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
Less than 60 days	Less than 60 days	111,608	199,940
60 to 120 days	60 to 120 days	13,708	14,508
Over 120 days	Over 120 days	95,151	65,930
		220,467	280,378

Majority of the Group's sales are made on open account, with credit terms generally ranging from 30 days to 90 days.

9 應付營業賬項

應付營業賬項及其根據發票日期的賬齡分析如下：

		(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
少於六十天	Less than 60 days	27,498	51,297
六十至一百二十天	60 to 120 days	4,717	1,080
超過一百二十天	Over 120 days	7,114	4,352
		39,329	56,729

9 TRADE PAYABLES

Trade payables and their ageing analysis based on invoice date is as follows:

		(未經審核) 二零一九年 六月三十日 (Unaudited) 30 June 2019 人民幣千元 RMB'000	(經審核) 二零一八年 十二月三十一日 (Audited) 31 December 2018 人民幣千元 RMB'000
Less than 60 days	Less than 60 days	27,498	51,297
60 to 120 days	60 to 120 days	4,717	1,080
Over 120 days	Over 120 days	7,114	4,352
		39,329	56,729

10 股本及股份溢價

股本

		(未經審核)			
		截至六月三十日止六個月			
		(Unaudited)			
		Six months ended 30 June			
		二零一九年		二零一八年	
		2019		2018	
		股份數目	普通股面值	股份數目	普通股面值
		Nominal value			
		Number of	of ordinary	Number of	of ordinary
		shares	shares	shares	shares
		千股	人民幣千元	千股	人民幣千元
		'000	RMB'000	'000	RMB'000
已發行及繳足普通股：		Ordinary shares, issued and fully paid:			
於一月一日	At 1 January	662,239	65,111	662,239	65,111
註銷購回股份	Cancellation of repurchased shares	(7,376)	(632)	-	-
於六月三十日	At 30 June	654,863	64,479	662,239	65,111

股份溢價

Share premium

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
		人民幣千元	人民幣千元
		RMB'000	RMB'000
於一月一日	At 1 January	191,340	191,340
註銷購回股份	Cancellation of repurchased shares	(3,829)	-
於六月三十日	At 30 June	187,511	191,340

11 股份支付交易

根據本公司於二零一三年八月三十日採納之購股權計劃，董事會全權酌情認為，向(i)本集團或任何被投資實體（即本集團持有股權之實體）之任何全職或兼職僱員（包括本公司或任何子公司或任何被投資實體之任何董事，不論是執行或非執行及不論是獨立與否）；(ii)本集團發行之任何證券之任何持有人；及(iii)本集團或任何被投資實體之任何業務或合營夥伴、承包商、代理或代表、顧問、諮詢人、供應商、生產商或特許發出人、客戶、特許持有人（包括任何再授特許持有人）或分銷商、業主或租戶（包括任何分租戶）；或(iv)董事會全權酌情認為已或可能對本集團或任何被投資實體作出貢獻之任何人士授出購股權。

於行使根據購股權計劃及其他計劃授出而仍未行使之所有尚未行使購股權後可予發行之股份數目總額，合共不得超過於採納日期本公司已發行股本總數之10%（惟本公司根據有關購股權計劃項下可能授出之購股權的最高股份數目，獲得股東最新許可更新10%上限除外），以及根據購股權計劃及任何其他計劃項下任何仍未行使之尚未行使購股權後可予發行之股份數目總額，不得超過本公司不時已發行股本之30%。

11 SHARE-BASED PAYMENT TRANSACTIONS

Pursuant to the Share Option Scheme adopted by the Company on 30 August 2013, in the sole discretion of the Board, to grant options to (i) any full time or part time employees of the Group; or any invested entity, an entity in which the Group holds an equity interest, (including any directors, whether executive or non-executive and whether independent or not, of the Company or any subsidiary or any invested entity); (ii) any holder of any securities issued by the Group; and (iii) any business or joint venture partners, contractors, agents or representatives, consultants, advisers, suppliers, producers or licensors, customers, licensees (including any sub-licensee) or distributors, landlords or tenants (including any sub-tenants) of the Group or any invested entity; or (iv) any person who, in the sole discretion of the Board, has contributed or may contribute to the Group or any invested entity.

The aggregate number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and other schemes must not in aggregate exceed 10% of the total issued capital of the Company as at the adoption date unless the Company obtains a fresh approval from the shareholders to renew the 10% limit on the basis that the maximum number of shares in respect of which options may be granted under the Share Option Scheme together with any options outstanding and yet to be exercised under the Share Option Scheme and any other scheme shall not exceed 30% of the issued share capital of the Company from time to time.



11 股份支付交易 (續)

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

截至二零一九年六月三十日止六個月根據購股權計劃授出的購股權變動如下：

Movement of the options granted under the share option scheme for the six months ended 30 June 2019 are as follows:

授出日期	參與者姓名/ 名稱或分類	購股權數目 Number of share options					於二零一九年 六月三十日 尚未行使	行使期	緊接購股權 授出日期前 每股收市價 Closing price per share immediately before the grant date of share option	每份購股 權行使價
		於二零一九年 一月一日 尚未行使	期內已授出	期內已失效	期內已沒收	期內已行使				
Date of grant	Name or category of participants	Outstanding as at 1 January 2019	Granted during the period	Expired during the period	Forfeited during the period (附註(iv)) (note (iv))	Exercised during the period	Outstanding as at 30 June 2019	Exercise period	Exercise Price per share option 港元 HK\$	Exercise Price per share option 港元 HK\$
董事										
Director										
二零一七年 八月三十一日 31 August 2017	高世忠先生 Mr. Kao Shih-Chung	1,000,000	-	-	-	-	1,000,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一七年 八月三十一日 31 August 2017	鄭宜斌先生 Mr. Cheng Yee Pun	300,000	-	-	-	-	300,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一八年 十一月十二日 12 November 2018	鄭宜斌先生 Mr. Cheng Yee Pun	500,000	-	-	-	-	500,000	二零二零年十一月十二日 至二零二八年 十一月十一日 12 November 2020 to 11 November 2028	0.686	0.66
僱員										
Employees										
二零一七年 八月三十一日 31 August 2017	持續合約僱員 Continuance contract employees	3,200,000	-	-	(1,000,000)	-	2,200,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一八年 十一月十二日 12 November 2018	持續合約僱員 Continuance contract employees	7,960,000	-	-	(2,340,000)	-	5,620,000	二零二零年十一月十二日 至二零二八年 十一月十一日 12 November 2020 to 11 November 2028	0.686	0.66
		12,960,000	-	-	(3,340,000)	-	9,620,000			

11 股份支付交易 (續)

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

截至二零一八年六月三十日止六個月根據購股權計劃授出的購股權變動如下：

Movement of the options granted under the share option scheme for the six months ended 30 June 2018 are as follows:

授出日期	參與者姓名/ 名稱或分類	購股權數目						於二零一八年 六月三十日 尚未行使	行使期	每份購股 權行使價	緊接購股權 授出日期前 每股收市價 Closing price per share immediately before the grant date of share option
		Number of share options									
		於二零一八年 一月一日 尚未行使	期內已授出	期內已失效	期內已沒收	期內已行使	於二零一八年 六月三十日 尚未行使				
Date of grant	Name or category of participants	Outstanding as at 1 January 2018	Granted during the period	Expired during the period	Forfeited during the period (附註(i)) (note (i))	Exercised during the period	Outstanding as at 30 June 2018	Exercise period	Exercise Price per share option 港元 HK\$	Price per share option 港元 HK\$	
董事											
Director											
二零一七年 八月三十一日 31 August 2017	高世忠先生 Mr. Kao Shih-Chung	1,000,000	-	-	-	-	1,000,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55	
二零一七年 八月三十一日 31 August 2017	鄭宜斌先生 Mr. Cheng Yee Pun	300,000	-	-	-	-	300,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55	
僱員											
Employees											
二零一七年 八月三十一日 31 August 2017	持續合約僱員 Continuous contract employees	4,500,000	-	-	(700,000)	-	3,800,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55	
		5,800,000	-	-	(700,000)	-	5,100,000				



11 股份支付交易 (續)

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

附註：

- (i) 於二零一八年十一月十二日及二零一七年八月三十一日授出的購股權已由一名獨立估值師使用二項式期權定價模式(「該模式」)計量。

該模式的主要輸入數據概要列載如下：

Notes:

- (i) The options granted on 12 November 2018 and 31 August 2017 were measured using the binomial option pricing valuation model (the “Model”) which was performed by an independent valuer.

The major inputs into the Model are summarised as follows:

		授出購股權於	
		Options granted on	
		二零一八年	二零一七年
		十一月十二日	八月三十一日
		12 November	31 August
		2018	2017
預期波幅	Expected volatility	41%	42%
股息回報	Dividend yield	無 Nil	無 Nil
預期購股權有效期	Expected option life	10 年 years	10 年 years
無風險比率	Risk-free interest rate	2.5%	1.48%
每份購股權之公平值	Fair value per option		
— 行政人員	— executives	HK\$0.3109港元	HK\$0.7043港元
每份購股權之公平值	Fair value per option		
— 非行政人員	— non-executives	HK\$0.2500港元	HK\$0.5669港元

- (ii) 股價之預期波幅乃參考三間可比較的香港上市公司於二零一八年十一月十二日及二零一七年八月三十一日之平均年率化過往每週波幅釐定。

- (iii) 無風險比率乃參考香港交易所基金票據之回報釐定，該等香港交易所基金票據之到期時間與於二零一八年十一月十二日及二零一七年八月三十一日的購股權之到期時間相符。

- (iv) 於二零一八年十一月十二日及二零一七年八月三十一日香港聯交所日報表上所報本公司於授出日期之每股收市價分別為0.66港元及1.55港元。

- (ii) Expected volatility of share price is determined with reference to the average annualized historical weekly volatility of three listed comparable companies in Hong Kong as at 12 November 2018 and 31 August 2017.

- (iii) Risk-free rate is determined with reference to the yield of the Hong Kong Exchange Fund Notes with maturity matching the time to expiration of the share options as at 12 November 2018 and 31 August 2017.

- (iv) The closing market price per share of the Company on the grant date as quoted in the Hong Kong Stock Exchange’s daily quotation sheets as at 12 November 2018 and 31 August 2017 were HK\$0.66 and HK\$1.55, respectively.

11 股份支付交易 (續)

附註：(續)

- (v) 購股權因僱員於歸屬期內辭任而於期內沒收。倘股份因僱員未能滿足服務條件而被沒收，則先前就該等股份確認的任何費用於沒收生效當日撥回。

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

Notes: (Continued)

- (v) The share options forfeited during the period due to the resignation of employees within vesting period. Where shares are forfeited due to failures by the employees to satisfy the service conditions, any expenses previously recognised in relation to such shares are reversed effective the date of the forfeiture.

12 關連人士交易

於二零一九年六月三十日，25.54%（二零一八年十二月三十一日：0%）之本公司股份由FSK Holdings Limited（於香港註冊成立之公司）直接持有，而11.09%（二零一八年十二月三十一日：36.22%）之本公司股份由Asia-IO Acquisition Fund, L.P.直接持有。Asia-IO Acquisition Fund, L.P.為FSK Holdings Limited控制之基金。

如本集團或其主要管理人員之任何成員或其近親能夠直接或間接對某一方的財務和經營決策有重大影響或反之亦然的情形，該等人士可被視為與本集團有關連。關連人士可以是個人或實體。

除財務報表其他部分所示的關連人士資料外，本集團及其關連人士於日常業務中訂立之重大關連人士交易以及關連人士交易產生的結餘概述如下。

12 RELATED PARTY TRANSACTIONS

As at 30 June 2019, 25.54% (31 December 2018: 0%) of the Company shares were directly held by FSK Holdings Limited, a company incorporated in Hong Kong and 11.09% (31 December 2018: 36.22%) of the Company shares were directly held by Asia-IO Acquisition Fund, L.P.. Asia-IO Acquisition Fund, L.P. is a fund controlled by FSK Holdings Limited.

Parties are considered to be related to the Group if the Group or any member of its key management personnel or their close family members has the ability, directly or indirectly, to exercise significant influence over the parties in making financial and operating decisions, or vice versa. Related parties may be individuals or entities.

The following is a summary of significant related party transactions entered into in the ordinary course of business between the Group and its related parties and the balances arising from related party transactions in addition to the related party information shown elsewhere in the financial statements.

12 關連人士交易 (續)

12 RELATED PARTY TRANSACTIONS

(Continued)

(a) 與關連人士之交易

(a) Transactions with related parties

		(未經審核)	
		(Unaudited)	
		截至六月三十日止六個月	
		Six months ended 30 June	
		二零一九年	二零一八年
		2019	2018
		人民幣千元	人民幣千元
		RMB'000	RMB'000
	附註 Note		
向關連人士銷售貨品	Sales of goods to related parties (i)	6,052	1,260
向關連人士提供服務	Rendering of services to related parties (ii)	86,062	78,411
向關連人士購買貨品	Purchases of goods from related parties (i)	23,744	17,703

於二零一九年六月三十日及二零一八年十二月三十一日，應收／(應付)關連人士款項列賬如下：

As at 30 June 2019 and 31 December 2018, amounts due from/(to) related parties are included in below:

		(未經審核)	(經審核)
		於二零一九年六月三十日	於二零一八年十二月三十一日
		(Unaudited)	(Audited)
		As at 30 June	As at 31 December
		2019	2018
		人民幣千元	人民幣千元
		RMB'000	RMB'000
應收營業賬項	Trade receivables	115,826	199,802
合約資產	Contract assets	1,248	1,561
按金、預付款項及其他應收款項	Deposits, prepayment and other receivables	29,031	78
應付營業賬項	Trade payables	(2,227)	(3,977)
其他應付款項	Other payables	(149)	(82)
合約負債	Contract liabilities	(348)	(2,240)

12 關連人士交易 (續)

(a) 與關連人士之交易 (續)

附註：

- (i) 銷售及購買貨品乃按相關訂約方共同協定之價格收費。關連人士於報告期間指鴻海精密工業股份有限公司及其集團公司及直至二零一九年三月二十八日為Infocus Corporation。
- (ii) 服務條款由相關訂約方共同協定。關連人士指鴻海精密工業股份有限公司及其集團公司。

(b) 主要管理人員之報酬

12 RELATED PARTY TRANSACTIONS

(Continued)

(a) Transactions with related parties

(Continued)

Notes:

- (i) Sales and purchases of goods are charged at prices mutually agreed by the relevant parties. The related parties represent Hon Hai Precision Industry Company Limited and its group companies during the reporting period, and Infocus Corporation til 28 March 2019.
- (ii) Terms of services are mutually agreed by the relevant parties. The related parties represent Hon Hai Precision Industry Company Limited and its group companies.

(b) Key management compensation

(未經審核)
截至六月三十日止六個月
(Unaudited)

Six months ended 30 June

二零一九年	二零一八年
2019	2018
人民幣千元	人民幣千元
RMB'000	RMB'000

工資及津貼	Salaries and allowances	657	2,151
退休金成本 — 定額供款計劃	Pension costs – defined contribution plans	8	15
		665	2,166



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