

Kingkey Intelligence Culture Holdings Limited

京基智慧文化控股有限公司

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(於開曼群島註冊成立並於百慕達繼續經營之有限公司)

Interim 2022 Report 中期報告



(Stock Code 股份代號 : 550)

Contents 目錄

Management Discussion and Analysis	管理層討論與分析	2
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income	簡明綜合損益及其他全面收益表	10
Condensed Consolidated Statement of Financial Position	簡明綜合財務狀況表	12
Condensed Consolidated Statement of Cash Flows	簡明綜合現金流量表	14
Condensed Consolidated Statement of Changes in Equity	簡明綜合權益變動表	16
Notes to the Condensed Consolidated Financial Statements	簡明綜合財務報表附註	18
Other Disclosures	其他披露	40
Corporate Information	公司資料	46



Management Discussion and Analysis

管理層討論與分析

BUSINESS REVIEW

Recruit Magazine

As stated in our 2021 annual report, the outbreak of the fifth wave of COVID-19 Omicron variant in the first quarter of 2022 was terrifying and unprecedented that the daily confirmed cases went up to a record high of over 50,000, putting most of the commercial activities to hold. Many people were forced to work from home. The streets and shopping malls were empty and the Hong Kong economy was contracting sharply as evidenced by the acute increase in unemployment rate from 3.8% in the period from October to December 2021 to a whopping 5.4% for the period from February to April 2022. Even the underemployment rate soared to 3.8% from 1.7%. The situation again sent our recruitment advertising business to a difficult position. With the previous experience in 2020, we managed to react faster and more effective to cushion the shock. Moreover, the industries that were hit hard were retail and catering which are not those our major customers come from. As a result, for the six months ended 30 June 2022, the revenue contributed from this business segment was approximately HK\$13.8 million, representing an increase of approximately HK\$1.4 million, or 11% from the same period of last year.

Medical and Health Services

Although the pandemic has cast a negative impact to our Recruit magazine business, it benefited our medical and health service business. For the six months ended 30 June 2022, the revenue from this business surged to approximately HK\$12.5 million, or 291% compared with last year's approximately HK\$3.2 million of the same period due to the significant increase in demand of our COVID-19 test kits and related medical advisory services.

PROSPECT

The fifth wave of the Omicron outbreak could have been avoided or at least less disastrous should the relevant authorities been more vigilant and the Hong Kong economy would probably have been saved from such a heavy brunt of havoc.

業務回顧

Recruit雜誌

誠如我們的二零二一年年報所述，於二零二二年第一季度，第五波2019冠狀病毒病的變種病毒 Omicron爆發，每日新增確診病例超過50,000例，創下歷史新高，情況前所未有，十分嚴峻，導致大部分商業活動暫停，大部分居民被迫居家辦公。街道及商場空無一人，香港失業率從二零二一年十月至十二月的3.8%急劇上升至二零二二年二月至四月的5.4%，表明經濟正在急劇萎縮，而就業不足率則由1.7%飆升至3.8%。有關情況再次使我們的招聘廣告業務陷入困境。憑藉二零二零年的過往經驗，我們成功作出更迅速、更有效的應對措施緩衝沖擊。此外，我們的主要客戶並非來自受影響較大的零售業及餐飲業。因此，截至二零二二年六月三十日止六個月，由該業務分部貢獻的收益約為13,800,000港元，較去年同期增加約1,400,000港元或11%。

醫療及保健服務

儘管疫情對我們的Recruit雜誌業務造成負面影響，但我們的醫療及保健服務業務卻從中獲益。截至二零二二年六月三十日止六個月，由於對2019冠狀病毒病檢測套裝以及相關醫療諮詢服務的需求大幅增加，來自該業務的收益激增至約12,500,000港元，較去年同期的約3,200,000港元增加291%。

前景

倘有關當局提高警惕，第五波Omicron疫情本可以避免，或不至於如此嚴重，香港經濟很可能已從如此重大的衝擊中倖免於難。

Management Discussion and Analysis

管理層討論與分析

In the second quarter of the year, the pandemic is seen to be easing and the society is resuming. Apart from the mainland China, most of the advanced economic entities have already been back to normal. It is, at this point of time, optimistic that the toughest time of the COVID-19 epidemic is over. We expect that the demand for our medical and health services will be lessened in the second half of this year but, following the economic recovery, the labour market will be revitalised, driving our magazine advertising business up again. Moreover, our e-commerce service business, which was delayed due to the lockdown in the mainland China, has finally commenced in May, we hope this new business could be another new source of income and, hopefully, profit to the Group. We will also keep sourcing investment opportunity and transfer it into our profit by making use of our existing resources.

FINANCIAL REVIEW

For the six months ended 30 June 2022, the Group recorded revenue of approximately HK\$29.0 million (2021: HK\$15.6 million) representing an increase of approximately HK\$13.4 million or 86%. The increase was mainly derived from the surge in revenue from Medical and Health Services segment as a result of the fifth wave of COVID-19 outbreak in the first quarter.

Selling and distribution costs decreased from approximately HK\$4.4 million in the first half of 2021 to approximately HK\$4.2 million in the first half of 2022.

For the six months ended 30 June 2022, the Group recorded approximately HK\$12.3 million (2021: HK\$12.4 million) of administrative expenses and is comparable to the same period in last year.

在本年度第二季度，疫情已漸趨緩和，社會亦逐漸復甦。除中國大陸外，大多數發達經濟體已重回正軌。樂觀的是，當前2019冠狀病毒病疫情最艱難的時期已經過去。我們預計，本年度下半年對我們醫療及保健服務的需求將會減少，但隨著經濟復甦，勞動力市場將恢復活力，推動我們的雜誌廣告業務重新增長。此外，我們因中國大陸的封鎖而被延遲開展的電子商務服務業務最終已於五月開展，我們期望該新業務能成為本集團另一個新的收入來源，並有望使本集團獲利。我們亦將繼續尋找投資機會，並利用現有資源將其轉化為溢利。

財務回顧

於截至二零二二年六月三十日止六個月，本集團錄得收益約為29,000,000港元（二零二一年：15,600,000港元），增加約13,400,000港元或86%。增長主要由於第一季度第五波2019冠狀病毒病疫情導致醫療及保健服務分部所得收益激增。

銷售及分銷成本由二零二一年上半年約4,400,000港元減少至二零二二年上半年約4,200,000港元。

截至二零二二年六月三十日止六個月，本集團錄得約12,300,000港元（二零二一年：12,400,000港元）之行政開支，與去年同期相若。



Management Discussion and Analysis

管理層討論與分析

No income tax expenses was recorded for the six months ended 30 June 2022 (2021: income tax credit of HK\$16,000).

As a result of the above, for the six months ended 30 June 2022, the Group recorded a loss attributable to equity shareholders of the Company of approximately HK\$2.7 million, compared with that of approximately HK\$6.2 million for the same period last year.

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2022, the Group had net current assets of approximately HK\$91.0 million (31 December 2021: HK\$96.7 million). The Group's current ratio was approximately 6.3 (31 December 2021: 6.5) while the Group's net assets was approximately HK\$164.3 million compared with those of approximately HK\$177.0 million as at 31 December 2021. Total cash and bank deposits was approximately HK\$82.9 million (31 December 2021: HK\$89.2 million).

The Group generally finance its operations mainly with internally generated cashflow. The Group's gearing ratio as at 30 June 2022 was 0.03 (31 December 2021: 0.02), which is calculated on the basis of the Group's total interest bearing debts over the total equity interest. Total other borrowing as at both 30 June 2022 and 31 December 2021 was approximately HK\$4.3 million. There was no bank loan as at 30 June 2022 and 31 December 2021.

The Group adopts centralised financing and treasury policies in order to ensure the Group's funding is utilised efficiently. Conservative approach is adopted on monitoring foreign exchange exposure and interest rate risk. Forward contracts were used to hedge the foreign currency exposure in trading and capital expenditure when it was considered appropriate.

截至二零二二年六月三十日止六個月並無錄得所得稅開支(二零二一年：所得稅抵免16,000港元)。

因此，於截至二零二二年六月三十日止六個月，本集團錄得本公司權益股東應佔虧損約2,700,000港元，而去年同期則錄得虧損約6,200,000港元。

流動資金及財政資源

於二零二二年六月三十日，本集團之流動資產淨值約為91,000,000港元(二零二一年十二月三十一日：96,700,000港元)。本集團之流動比率約為6.3(二零二一年十二月三十一日：6.5)，本集團的資產淨值約為164,300,000港元，而於二零二一年十二月三十一日則約為177,000,000港元。現金及銀行存款總額約為82,900,000港元(二零二一年十二月三十一日：89,200,000港元)。

本集團一般主要以內部產生的現金流撥付其營運。本集團於二零二二年六月三十日的資本負債比率為0.03(二零二一年十二月三十一日：0.02)，此乃根據本集團之計息債務總額除以股東權益總額而計算。於二零二二年六月三十日及二零二一年十二月三十一日，其他借貸總額均為約4,300,000港元。於二零二二年六月三十日及二零二一年十二月三十一日，本集團概無銀行貸款。

本集團採納集中的融資及庫務政策，確保有效運用本集團資金。本集團以穩健的態度監控外匯風險及利率風險，並於適當時使用遠期合約對沖其於買賣活動及資本開支中的外匯風險。

Management Discussion and Analysis

管理層討論與分析

INVESTMENTS IN SECURITIES

As at 30 June 2022, the Company has invested in one (31 December 2021: one) security. The details of, the breakdown and the movement of which during the period is summarised below:

證券投資

於二零二二年六月三十日，本公司已投資一項（二零二一年十二月三十一日：一項）證券。其詳情、明細及期內變動概述如下：

Principal business	No. of share	% of shareholding	At 1 January 2022	Addition	Disposal	Fair value changed during the period	At 30 June 2022	% to the Group's net assets as at 30 June 2022	% to the Group's total assets as at 30 June 2022	
主要業務	股份數目	股權%	於二零二二年一月一日	增持	減持	期內之公平價值變動	於二零二二年六月三十日	於二零二二年六月三十日佔本集團資產淨值%	於二零二二年六月三十日佔本集團總資產%	
			HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元			
Listed equity securities – Hong Kong										
上市股本證券－香港										
Kingkey Financial International (Holdings) Limited (HK: 1468)**	(i) Securities brokerage; (ii) wealth management; and (iii) other financial services, mink farming and trading of mink's fur skin.	115,740,000	1.72%	77,546	–	–	(11,574)	65,972	40.2%	36.1%
京基金融國際(控股)有限公司(HK:1468)**	(i)證券經紀；(ii)財富管理；及 (iii)其他金融服務、水貂養殖及買賣水貂毛皮。									
Total										
總值			77,546	–	–	(11,574)	65,972	40.2%	36.1%	

Included in equity instruments at fair value through other comprehensive income.

計入按公平價值計入其他全面收益之股本工具。

* The above listed security was a significant investment held by the Company as at 30 June 2022. The aggregate cost of investment was approximately HK\$24,996,000. The decrease in share price of Kingkey Financial International (Holdings) Limited at 30 June 2022 compared with that as at 31 December 2021 led to the decrease in fair value amounting to approximately HK\$11.6 million. No dividend was received from the investment during the period.

* 上述上市證券為本公司於二零二二年六月三十日持有的重大投資。投資成本總額約為24,996,000港元。京基金融國際(控股)有限公司於二零二二年六月三十日的股價較二零二一年十二月三十一日有所減少，導致公平價值減少約11,600,000港元。於期內並無從相關投資收到股息。



Management Discussion and Analysis

管理層討論與分析

The Company believes that, to allocate certain capital to securities investment is a means of diversifying the Group's risk while a higher return in general can be improved which can in turn enhance the Company's value and is beneficial to the shareholders as a whole. The securities investment is categorised as equity instruments at fair value through other comprehensive income accordingly to Hong Kong Financial Reporting Standards and the Company considers to sell some or all of the investment when (i) there is a working capital need; (ii) shortfall of fund to repay the due debts; or (iii) a profitable return is achieved.

Save as disclosed above, no significant securities investments were made and no dividend was received from the above securities during the six months ended 30 June 2022.

CAPITAL STRUCTURE

As at 30 June 2022, the total issued shares of the Company ("Shares") was 446,614,000 (31 December 2021: 446,614,000 Shares) at HK\$0.2 each.

Fund Raising Activity

On 31 July 2018, the Company entered into a placing agreement with BaoQiao Partners Capital Limited ("BaoQiao", the "Placing Agent") pursuant to which the Company conditionally agreed to place, through the Placing Agent, on a best-effort basis, a maximum of 74,000,000 Shares under the general mandate granted by the shareholders of the Company at the annual general meeting held on 8 June 2018 to placees who and whose ultimate beneficial owners were third parties independent of and not connected with the Company and its connected persons as defined in the Listing Rules at a price of HK\$1.40 per share. The gross and net proceeds raised from the placing of a total of 74,000,000 Shares were approximately HK\$103.6 million and HK\$103.0 million respectively where the intended use of proceeds was for general working capital and future business and investment opportunities.

本公司相信，將若干資本調配至證券投資，乃本集團分散風險之其中一個方法，同時整體回報可以提高，從而提升本公司之價值，整體上對股東有利。按香港財務報告準則，證券投資乃分類為按公平價值計入其他全面收益之股本工具。本公司考慮於(i)營運資金需求；(ii)資金不足以償還到期債務；或(iii)達到有利回報時出售部份或全部該投資。

除上文所披露者外，於截至二零二二年六月三十日止六個月期間，並無作出主要證券投資及並無自上述證券收取股息。

資本架構

於二零二二年六月三十日，本公司之已發行股份（「股份」）總數為446,614,000股（二零二一年十二月三十一日：446,614,000股股份），每股面值為0.2港元。

集資活動

於二零一八年七月三十一日，本公司與寶橋融資有限公司（「寶橋」，即「配售代理」）訂立配售協議，據此，本公司已有條件同意，根據本公司股東於二零一八年六月八日舉行之股東週年大會授出之一般授權，透過配售代理以每股1.40港元之價格按竭盡所能基準向承配人配售最多74,000,000股股份。該等承配人及其最終實益擁有人為獨立於本公司及其關連人士（定義見上市規則），且與彼等概無關連之第三方。配售合共74,000,000股股份之所得款項總額及所得款項淨額分別為約103,600,000港元及103,000,000港元，該等所得款項之擬定用途為一般營運資金及未來業務與投資機遇。

Management Discussion and Analysis

管理層討論與分析

As disclosed in the Company's announcement dated 2 January 2022, the unutilised net proceeds amounted to approximately HK\$82 million (the "Unutilised Net Proceeds"). The Board, having considered the existing business environment and development of the Group, resolved to change the use of the Unutilised Net Proceeds. Set out below is the proposed change of use of the Unutilised Net Proceeds:

誠如本公司於二零二二年一月二日的公告所披露，未動用所得款項淨額約為82,000,000港元（「未動用所得款項淨額」）。董事會考慮到本集團現有的經營環境及發展，議決更改未動用所得款項淨額用途。以下載列建議更改的未動用所得款項淨額用途：

Intended use of Unutilised Net Proceeds 未動用所得款項淨額的 擬定用途	Original allocation of Unutilised Net Proceeds 未動用所得款項淨額的 原定分配	Revised allocation of Unutilised Net Proceeds 未動用所得款項淨額的 經修訂分配
For any potential investment opportunities as identified by the Group 用於本集團所識別的任何潛在投資機遇	Approximately HK\$82 million 約82,000,000港元	Approximately HK\$49 million 約49,000,000港元
For general working capital in the daily operation of the Group 用作本集團日常運作的一般營運資金	— —	Approximately HK\$33 million 約33,000,000港元

Save as the other strategic investments and acquisitions which shall be identified by the Group from time to time, it is expected that a substantial portion, if not all, of the Unutilised Net Proceeds shall be utilised by the end of the year 2022.

除本集團將不時識別的其他策略投資及收購外，預計大部分（若非全部）未動用所得款項淨額於二零二二年完結前動用。

Apart from the imminent needs for additional funding in its existing business and daily operation needs, the Group plans to diversify its business and expand its revenue base through different types of business partnerships.

除現有業務及日常營運需要迫切需要額外資金外，本集團計劃通過不同類型的業務夥伴關係多元化其業務及擴大其收益基礎。

Management Discussion and Analysis

管理層討論與分析

After certain review on the existing global environment and study on the existing market trend, the Board considered that the global e-commerce market evolves rapidly, brands have become more reliant on e-commerce service providers with sophisticated brand e-commerce operation experience and flexible industry partnership, thereby helping brand partners quickly build online retail channels, strengthen brand positioning, improve marketing efficiency and expand the user pool along with the product sales. In light of this, it is the plan of the Group to allocate cash resources to pursue strategic investments in e-commerce upstream and/or downstream industry participants, taking into account the potential business growth, track record as well as the expected synergies to be achieved. Specifically, the management of the Group will keep looking for investment opportunities and/or cooperation with experienced market participants and target to operate a brand e-commerce retail and/or wholesale solution provider in China, strategically focused on branded fast-moving consumer goods. Set out below is the table summarising (i) the net proceeds from the Placing; (ii) the intended use of proceeds from the Placing; (iii) the actual use of proceeds from the Placing as at 30 June 2022; and (iv) the remaining net proceeds from the Placing as at 30 June 2022.

董事會對目前全球環境進行若干檢討及對現有市場趨勢進行研究後認為，全球電子商務市場發展迅速，品牌愈發依賴具有熟練品牌電子商務營運經驗及靈活行業合作夥伴關係的電子商務服務供應商，從而協助品牌合作夥伴快速建立線上零售渠道，加強品牌定位，提高營銷效率，並在產品銷售過程中拓展用戶群。有鑒於此，考慮到潛在業務增長、往績記錄以及預期將達成的協同效應，本集團計劃將現金資源分配至對電子商務上游及／或下游行業參與者進行的策略投資。具體而言，本集團管理層將繼續尋找投資機遇及／或與經驗豐富的市場參與者合作，並以於中國經營品牌電子商務零售及／或批發解決方案供應商為目標，戰略性地專注於品牌快速消費品。下表概述(i)配售事項所得款項淨額；(ii)配售事項所得款項之擬定用途；(iii)配售事項所得款項於二零二二年六月三十日之實際用途；及(iv)配售事項於二零二二年六月三十日之餘下所得款項淨額。

No.	Net proceeds from the Placing	Intended use of proceeds from the Placing	Actual use of proceeds from the Placing as at 30 June 2022	Remaining net proceeds from the Placing as at 30 June 2022
編號	配售事項所得款項淨額	配售事項所得款項之擬定用途	配售事項所得款項於二零二二年六月三十日之實際用途	配售事項於二零二二年六月三十日之餘下所得款項淨額
(i)	Approximately HK\$43 million	For general working capital in the daily operation of the Group	Approximately HK\$22 million	Approximately HK\$21 million
(i)	約43,000,000港元	用於本集團日常營運中之一般營運資金	約22,000,000港元	約21,000,000港元
(ii)	Approximately HK\$60 million	For any potential investment opportunities as identified by the Group	Approximately HK\$16 million	Approximately HK\$44 million and is expected to be utilised by the end of 2022
(ii)	約60,000,000港元	用於本集團物色到之任何潛在投資機會	約16,000,000港元	約44,000,000港元，預期於二零二二年完結前動用
Total	Approximately HK\$103 million			
總計	約103,000,000港元			

Management Discussion and Analysis

管理層討論與分析

As at the date hereof, there is no definitive target identified, nor has any due diligence process been commenced or definitive agreement been entered into.

The Directors will continuously assess the plans for the use of Unutilised Net Proceeds and may revise or amend such plans where necessary to cope with the changing market conditions and strive for better business performance for the Group.

Save as disclosed above, there was no fund raising activity taken place during the six months ended 30 June 2022.

CAPITAL COMMITMENTS AND CONTINGENT LIABILITY

As at 30 June 2022, the Group had no significant capital commitments (31 December 2021: nil). The Group had no significant contingent liabilities as at 30 June 2022 (31 December 2021: nil).

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES

Save as disclosed, the Group did not have any material acquisition or disposal of subsidiaries during the six months ended 30 June 2022.

FUTURE PLANS FOR MATERIAL INVESTMENTS IN CAPITAL ASSETS

As at 30 June 2022, the Company had no plan for material investments in capital assets.

CHARGE ON GROUP ASSETS

As at 30 June 2022, there was no charge on the Group's assets.

於本報告日期，概無已識別具體目標，亦無開展任何盡職審查流程或訂立具體協議。

董事將不斷評估使用未動用所得款項淨額的計劃，並可能在有需要時修訂或修改該等計劃，以應對持續變化的市場狀況，並竭力為本集團爭取更佳的業務表現。

除上文所披露者外，截至二零二二年六月三十日止六個月並無進行任何集資活動。

資本承擔及或然負債

於二零二二年六月三十日，本集團並無重大資本承擔(二零二一年十二月三十一日：無)。本集團於二零二二年六月三十日並無重大或然負債(二零二一年十二月三十一日：無)。

有關附屬公司之重大收購及出售

除所披露者外，本集團於截至二零二二年六月三十日止六個月並無進行任何有關附屬公司之重大收購或出售。

資本資產之重大投資未來計劃

於二零二二年六月三十日，本公司並無任何資本資產之重大投資計劃。

集團資產抵押

於二零二二年六月三十日，本集團概無資產抵押。

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益及其他全面收益表

For the six months ended 30 June 2022

截至二零二二年六月三十日止六個月

			(Unaudited) (未經審核)	
			Six months ended 30 June 截至六月三十日止六個月	
		Notes 附註	2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Turnover	營業額	6	29,010	15,555
Direct operating costs	直接經營成本		(14,140)	(5,515)
Gross profit	毛利		14,870	10,040
Other income	其他收入		877	706
Selling and distribution costs	銷售及分銷成本		(4,190)	(4,392)
Administrative expenses	行政費用		(12,263)	(12,375)
(Provision)/reversal of impairment on trade and other receivables and loan receivables, net	貿易及其他應收款項以及應收貸款之減值(撥備)/撥回，淨額		(42)	206
Finance costs	財務費用	7	(421)	(592)
Loss before income tax	除所得稅前虧損	8	(1,169)	(6,407)
Income tax credit	所得稅抵免	9	–	16
Loss for the period	本期間虧損		(1,169)	(6,391)
Other comprehensive income	其他全面收益			
Item that will not be reclassified to profit or loss:	將不會重新分類至損益之項目：			
Fair value (loss)/gain on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值(虧損)/收益		(11,574)	45,168
Other comprehensive income for the period, net of tax	本期間其他全面收益，扣除稅項		(11,574)	45,168
Total comprehensive income for the period	本期間全面收益總額		(12,743)	38,777

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益及其他全面收益表

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

		(Unaudited) (未經審核)	
		Six months ended 30 June 截至六月三十日止六個月	
	Notes 附註	2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
(Loss)/profit for the period attributable to:	以下人士應佔本期間(虧損)/溢利：		
Equity shareholders of the Company	本公司權益股東	(2,661)	(6,194)
Non-controlling interests	非控股權益	1,492	(197)
		(1,169)	(6,391)
Total comprehensive income attributable to:	以下人士應佔全面收益總額：		
Equity shareholders of the Company	本公司權益股東	(14,235)	38,974
Non-controlling interests	非控股權益	1,492	(197)
		(12,743)	38,777
Loss per share	每股虧損		
– Basic and diluted	— 基本及攤薄	10 (HK0.60 cents 港仙)	(HK1.39 cents 港仙)

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 June 2022

於二零二二年六月三十日

			At 30 June 2022 於二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
	Notes 附註			
ASSETS AND LIABILITIES		資產與負債		
Non-current assets		非流動資產		
Property, plant and equipment	11	物業、廠房及設備	487	120
Right-of-use assets		使用權資產	2,723	3,639
Intangible assets		無形資產	962	–
Financial asset at fair value through profit or loss		按公平價值計入損益的金融資產	3,620	–
Equity instruments at fair value through other comprehensive income		按公平價值計入其他全面收益之 股本工具	65,972	77,546
Loan receivables		應收貸款	850	850
			74,614	82,155
Current assets		流動資產		
Inventories		存貨	747	597
Trade receivables	12	貿易應收款項	4,756	3,383
Other receivables, deposits and prepayments	12	其他應收款項、按金及預付款	7,501	8,791
Loan receivables		應收貸款	9,138	9,058
Contingent consideration receivables		應收或然代價	3,185	3,185
Cash and cash equivalents		現金及現金等值項目	82,895	89,194
			108,222	114,208
Current liabilities		流動負債		
Contract liabilities		合約負債	1,470	966
Trade and other payables	13	貿易及其他應付款項	9,939	9,478
Amount due to a director		應付一名董事款項	–	1,093
Other borrowing		其他借貸	4,318	4,318
Current portion of lease liabilities		租賃負債之即期部份	1,388	1,533
Provision for taxation		稅項撥備	62	82
			17,177	17,470

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 June 2022
於二零二二年六月三十日

		Notes 附註	At 30 June 2022 於二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Net current assets	流動資產淨值		91,045	96,738
Total assets less current liabilities	總資產減流動負債		165,659	178,893
Non-current liabilities	非流動負債			
Non-current portion of lease liabilities	租賃負債之非即期部份		1,354	1,845
			1,354	1,845
Net assets	資產淨值		164,305	177,048
EQUITY	權益			
Share capital	股本	14	89,323	89,323
Reserves	儲備		73,223	87,458
Equity attributable to shareholders of the Company	本公司股東應佔權益		162,546	176,781
Non-controlling interests	非控股權益		1,759	267
Total equity	權益總額		164,305	177,048

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 June 2022

截至二零二二年六月三十日止六個月

(Unaudited)

(未經審核)

Six months ended 30 June

截至六月三十日止六個月

		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Net cash used in operating activities	經營業務所用現金淨額	(420)	(6,686)
Investing activities	投資業務		
Interest received	已收利息	320	373
Proceeds from disposals of equity instruments at fair value through other comprehensive income	出售按公平價值計入其他全面收益之股本工具之所得款項	—	2,693
Purchase of property, plant and equipment	購買物業、廠房及設備	(480)	—
Purchase of intangible assets	購買無形資產	(962)	—
Purchase of financial asset at fair value through profit or loss	購買按公平價值計入損益的金融資產	(3,620)	—
Loan to third party	向第三方授出貸款	(80)	—
Repayment of loan receivables	償還應收貸款	—	11,640
Net cash (used in)/generated from investing activities	投資業務(所用)/所得現金淨額	(4,822)	14,706
Financing activities	融資業務		
Interest paid on other borrowing	已付其他借貸利息	(347)	(524)
Repayments of principal portion of lease liabilities	償還租賃負債之本金部份	(636)	(894)
Interest paid on lease liabilities	已付租賃負債利息	(74)	(68)
Net cash used in financing activities	融資業務所用現金淨額	(1,057)	(1,486)

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

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

		(Unaudited) (未經審核)	
		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Net (decrease)/increase in cash and cash equivalents	現金及現金等值項目(減少)/增加淨額	(6,299)	6,534
Cash and cash equivalents at the beginning of the period	期初現金及現金等值項目	89,194	92,553
Cash and cash equivalents at the end of the period	期末現金及現金等值項目	82,895	99,087
Analysis of balances of cash and cash equivalents	現金及現金等值項目結餘分析		
Bank and cash balances	銀行及現金結餘	82,895	99,087

MAJOR NON-CASH TRANSACTIONS

On 4 January 2021, the Group entered into a new lease agreement for the use of office premises for three years. On the lease commencement, the Group recognised HK\$3,663,000 of right-of-use assets and lease liabilities respectively.

重大非現金交易

於二零二一年一月四日，本集團訂立一份新租賃協議，以使用辦公室物業，為期三年。租賃開始時，本集團分別確認3,663,000港元的使用權資產及租賃負債。

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 June 2022

截至二零二二年六月三十日止六個月

		Attributable to equity shareholders of the Company 歸屬於本公司權益股東							Non-controlling interests		Total equity
		Share capital 股本 HK\$'000 千港元 (Note 14) (附註14)	Share premium 股份溢價 HK\$'000 千港元	Investment revaluation reserve 投資重估儲備 HK\$'000 千港元	Employee compensation reserve 僱員賠償儲備 HK\$'000 千港元	Merger reserve 合併儲備 HK\$'000 千港元	Contributed surplus 應入盈餘 HK\$'000 千港元	Accumulated loss 累計虧損 HK\$'000 千港元	Total 合計 HK\$'000 千港元	Non-controlling interests 非控股權益 HK\$'000 千港元	Total equity 權益合計 HK\$'000 千港元
Balance at 1 January 2022 (Audited)	於二零二二年一月一日之結餘 (經審核)	89,323	162,310	52,550	2,975	(43,897)	95,402	(181,882)	176,781	267	177,048
(Loss)/profit for the period	本期間(虧損)/溢利	-	-	-	-	-	-	(2,661)	(2,661)	1,492	(1,169)
Other comprehensive income: Change in fair value on equity instruments at fair value through other comprehensive income	其他全面收益： 按公平價值計入其他全面 收益之股本工具之公平 價值變動	-	-	(11,574)	-	-	-	-	(11,574)	-	(11,574)
Total comprehensive income for the period	本期間全面收益總額	-	-	(11,574)	-	-	-	(2,661)	(14,235)	1,492	(12,743)
Balance at 30 June 2022 (Unaudited)	於二零二二年六月三十日之結餘 (未經審核)	89,323	162,310	40,976	2,975	(43,897)	95,402	(184,543)	162,546	1,759	164,305

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 June 2022

截至二零二二年六月三十日止六個月

		Attributable to equity shareholders of the Company							Non-controlling interests	
		歸屬於本公司權益股東							非控股權益	
		Share capital	Share premium	Investment revaluation reserve	Employee compensation reserve	Merger reserve	Contributed surplus	Accumulated loss	Total	Total equity
		股本	股份溢價	投資重估儲備	僱員賠償儲備	合併儲備	繳入盈餘	累計虧損	合計	權益合計
		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
		(Note 14)								
		(附註14)								
Balance at 1 January 2021	於二零二一年一月一日之結餘									
(Audited)	(經審核)	89,323	162,310	1,386	-	(43,897)	95,402	(167,619)	136,905	137,108
Share options granted	授出購股權	-	-	-	2,975	-	-	-	2,975	2,975
Transaction with equity shareholders	與權益股東之交易	-	-	-	2,975	-	-	-	2,975	2,975
Loss for the period	本期間虧損	-	-	-	-	-	-	(6,194)	(6,194)	(6,391)
Other comprehensive income:	其他全面收益：									
Change in fair value on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值變動	-	-	45,168	-	-	-	-	45,168	45,168
Total comprehensive income for the period	本期間全面收益總額	-	-	45,168	-	-	-	(6,194)	38,974	38,777
Release of investment revaluation reserve upon disposals of equity instruments at fair value through other comprehensive income	出售按公平價值計入其他全面收益之股本工具時投資重估儲備回撥	-	-	7,153	-	-	-	(7,153)	-	-
Balance at 30 June 2021	於二零二一年六月三十日之結餘									
(Unaudited)	(未經審核)	89,323	162,310	53,707	2,975	(43,897)	95,402	(180,966)	178,854	178,860



Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

1. BASIS OF PREPARATION

The Group's unaudited condensed consolidated financial statements for the six months ended 30 June 2022 have been prepared in accordance with the applicable disclosure requirements of Appendix 16 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and with Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

The unaudited condensed consolidated financial statements have been prepared under the historical cost convention, except for certain financial instruments that are measured at fair values. The condensed consolidated financial statements are unaudited but have been reviewed by the Company's audit committee.

2. PRINCIPAL ACCOUNTING POLICIES

The accounting policies used in preparing the unaudited condensed consolidated financial statements are consistent with those used in the annual financial statements for the year ended 31 December 2021 except for those that relate to new or amended standards or interpretations effective for the first time for periods beginning on or after 1 January 2022. Details of any changes in Hong Kong Financial Reporting Standards ("HKFRSs") are set out in note 3.

The Group has not early adopted the new or amended HKFRSs that have been issued but are not yet effective. The directors of the Company are currently assessing the impact of these new or amended HKFRSs but are not yet in a position to state whether they would have material financial impact on the Group's results of operations and financial position.

1. 編製基準

本集團截至二零二二年六月三十日止六個月之未經審核簡明綜合財務報表乃根據香港聯合交易所有限公司證券上市規則(「上市規則」)附錄十六之適用披露規定及香港會計師公會(「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」而編製。

未經審核簡明綜合財務報表乃按照歷史成本慣例編製，惟若干財務工具按公平價值計量。簡明綜合財務報表未經審核，惟已由本公司之審核委員會審閱。

2. 主要會計政策

除有關於二零二二年一月一日或之後開始之期間首次生效之新訂立或經修訂準則或詮釋之會計政策外，編製未經審核簡明綜合財務報表所採用之會計政策與截至二零二一年十二月三十一日止年度之全年財務報表所採用者一致。有關香港財務報告準則(「香港財務報告準則」)之任何變動詳情載於附註3。

本集團並無提早採納已頒佈但尚未生效之新訂立或經修訂香港財務報告準則。本公司董事現正評估該等新訂立或經修訂香港財務報告準則之影響，惟尚未能斷定有關準則對本集團之營運業績及財務狀況會否產生重大財務影響。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

3. CHANGES IN HKFRSs

The HKICPA has issued a number of new or amended HKFRSs that are first effective for the current accounting period of the Group:

- Amendments to HKFRSs: Annual Improvement to HKFRS 2018–2020 Cycle
- Amendments to HKFRS 3: Reference to Conceptual Framework
- Amendment to HKFRS 16: Covid-19-Related Rent Concessions beyond 30 June 2021
- Amendments to HKAS 16: Property, Plant and Equipment: Proceeds before Intended Use
- Amendments to HKAS 37: Onerous Contracts – Cost of Fulfilling a Contract

The application of these new or amended HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's unaudited condensed consolidated financial statements and amounts reported for the current period and prior years.

4. USE OF JUDGEMENTS AND ESTIMATES

In preparing this unaudited condensed consolidated financial statements, the significant judgements made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to 2021 consolidated annual financial statements.

3. 香港財務報告準則變動

香港會計師公會已頒佈多項於本集團本會計期間首次生效之新訂立或經修訂香港財務報告準則：

- 香港財務報告準則之修訂：香港財務報告準則二零一八年至二零二零年週期之年度改進
- 香港財務報告準則第3號之修訂：概念框架之提述
- 香港財務報告準則第16號之修訂：二零二一年六月三十日後之2019冠狀病毒病相關租金寬減
- 香港會計準則第16號之修訂：物業、廠房及設備：擬定用途前的所得款項
- 香港會計準則第37號之修訂：虧損性合約－履行合約之成本

應用該等新訂立或經修訂香港財務報告準則並無導致本集團之會計政策、本集團未經審核簡明綜合財務報表之呈列以及就本期間及過往年度呈報之金額出現重大變動。

4. 運用判斷及估計

於編製本未經審核簡明綜合財務報表時，管理層於應用本集團會計政策時所作出之重大判斷及估計不確定因素之主要來源與二零二一年綜合全年財務報表所應用者相同。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

5. SEGMENT INFORMATION

The executive director has identified the Group has three reportable and operating segments, which include provision of advertising services, sales of medical and health products and provision of e-commerce services respectively.

5. 分部資料

執行董事已劃分本集團有三個可呈報及經營分部，分別包括提供廣告服務、銷售醫療及保健產品以及提供電子商務服務。

		Advertising		Sales of medical and health products		E-commerce		Total	
		廣告		銷售醫療及保健產品		電子商務		合計	
		Six months ended 30 June		Six months ended 30 June		Six months ended 30 June		Six months ended 30 June	
		截至六月三十日止六個月		截至六月三十日止六個月		截至六月三十日止六個月		截至六月三十日止六個月	
		2022	2021	2022	2021	2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
		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
Revenue – External sales	收益 – 對外銷售	13,794	12,393	12,506	3,162	2,710	–	29,010	15,555
Reportable segment profit/(loss)	可呈報分部溢利/(虧損)	422	574	3,045	(401)	(541)	–	2,926	173
Amounts included in the measure of segment profit or loss:	計入分部損益計量的金額：								
Depreciation	折舊	625	1,094	–	–	–	–	625	1,094
Provision/(reversal) of impairment on trade and other receivables and loan receivables, net	貿易及其他應收款項以及應收貸款之減值撥備/(撥回)，淨額	42	(204)	–	–	–	–	42	(204)
Interest income	利息收入	–	(51)	–	–	–	–	–	(51)

There is no inter-segment revenue earned by the segments in both periods.

於兩個期間內，分部並無賺取分部間收益。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

5. SEGMENT INFORMATION (Continued)

5. 分部資料(續)

	Advertising 廣告		Sales of medical and health products 銷售醫療及保健產品		E-commerce 電子商務		Total 合計	
	30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Reportable segment assets 可呈報分部資產	12,368	12,544	8,280	2,144	2,966	-	23,614	14,688
Reportable segment liabilities 可呈報分部負債	7,578	7,921	3,903	812	-	-	11,481	8,733

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Reportable segment profit 可呈報分部溢利		2,926	173
Unallocated corporate income 未分配企業收入		462	529
Unallocated corporate expenses* 未分配企業費用*		(4,136)	(6,517)
Finance costs 財務費用		(421)	(592)
Loss before income tax 除所得稅前虧損		(1,169)	(6,407)

* Unallocated corporate expenses included staff costs, depreciation and legal and professional fee.

* 未分配企業費用包括員工成本、折舊以及法律及專業費用。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

5. SEGMENT INFORMATION (Continued)

5. 分部資料(續)

		30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Reportable segment assets	可呈報分部資產	23,614	14,688
Property, plant and equipment	物業、廠房及設備	471	97
Right-of-use assets	使用權資產	544	849
Intangible assets	無形資產	962	–
Financial asset at fair value through profit or loss	按公平價值計入損益的金融資產	3,620	–
Equity instruments at fair value through other comprehensive income	按公平價值計入其他全面 收益之股本工具	65,972	77,546
Loan receivables	應收貸款	9,988	9,908
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	1,888	6,799
Cash and cash equivalents	現金及現金等值項目	72,592	83,291
Other corporate assets	其他企業資產	3,185	3,185
Group assets	集團資產	182,836	196,363
Reportable segment liabilities	可呈報分部負債	11,481	8,733
Other payables and accruals	其他應付款項及應計開支	2,532	4,854
Amount due to a director	應付一名董事款項	–	1,093
Other borrowing	其他借貸	4,318	4,318
Lease liabilities	租賃負債	200	316
Other corporate liabilities	其他企業負債	–	1
Group liabilities	集團負債	18,531	19,315

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

5. SEGMENT INFORMATION (Continued)

The Group's revenue from external customers and its non-current assets other than financial instruments are in the following geographical area.

5. 分部資料(續)

本集團來自外界客戶之收益及其非流動資產(不包括財務工具)來自以下地區。

	Revenue from external customers 來自外界客戶之收益		Non-current assets 非流動資產	
	Six months ended 30 June 截至六月三十日止六個月		30 June 二零二二年六月三十日	31 December 二零二一年十二月三十一日
	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Audited) (經審核) HK\$'000 千港元
The People's Republic of China 中華人民共和國(「中國」) ("PRC")	2,710	—	—	—
Hong Kong (domicile) 香港(主體所在地)	26,300	15,555	4,172	3,759
	29,010	15,555	4,172	3,759

Sales by geographical market is analysed based on the location of customers and the geographical location of non-current assets is based on the physical location of the assets.

按地區市場劃分之銷售乃根據客戶所在地而分析及非流動資產之地理位置乃基於資產實際所在地而分析。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

6. TURNOVER

The principal activities of the Group are provision of advertising services, sales of medical and health products and sales of household and personal care products.

6. 營業額

本集團之主要業務為提供廣告服務、銷售醫療及保健產品以及銷售家用及個人護理產品。

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue from contracts with customers within the scope of HKFRS 15:	於香港財務報告準則第15號範圍內來自客戶合約之收益：		
Advertising income	廣告收入	13,794	12,393
Sales of medical and health products	銷售醫療及保健產品	12,506	3,162
Sales of household and personal care products	銷售家用及個人護理產品	2,710	—
		29,010	15,555

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

6. TURNOVER (Continued)

In the following table, revenue is disaggregated by primary geographical market, major products and service lines and timing of revenue recognition.

6. 營業額(續)

於下表，收益按主要地區市場、主要產品及服務鏈以及收益確認時間分拆。

		Advertising 廣告		Sales of medical and health products 銷售醫療及保健產品		E-commerce 電子商務		Total 合計	
		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Primary geographical market 主要地區市場									
PRC	中國	-	-	-	-	2,710	-	2,710	-
Hong Kong	香港	13,794	12,393	12,506	3,162	-	-	26,300	15,555
		13,794	12,393	12,506	3,162	2,710	-	29,010	15,555
Major products and service lines 主要產品及服務鏈									
Provision of advertising services	提供廣告服務	13,794	12,393	-	-	-	-	13,794	12,393
Sales of medical and health products	銷售醫療及保健產品	-	-	12,506	3,162	-	-	12,506	3,162
Sales of household and personal care products	銷售家用及個人護理產品	-	-	-	-	2,710	-	2,710	-
		13,794	12,393	12,506	3,162	2,710	-	29,010	15,555
Timing of revenue recognition 收益確認時間									
At point in time	於某一時間點	-	-	12,506	3,162	2,710	-	15,216	3,162
Transferred over time	在一段時間轉讓	13,794	12,393	-	-	-	-	13,794	12,393
		13,794	12,393	12,506	3,162	2,710	-	29,010	15,555

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

7. FINANCE COSTS

7. 財務費用

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Interest charges on other borrowing with repayment on demand clause	其他借貸之利息支出，當中包含 須按要求還款之條款	347	524
Interest on lease liabilities	租賃負債利息	74	68
		421	592

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

8. LOSS BEFORE INCOME TAX

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

8. 除所得稅前虧損

除所得稅前虧損已扣除／(計入)下列各項：

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	113	66
Depreciation of right-of-use assets	使用權資產之折舊	924	1,911
Employee benefit expense	僱員福利開支	11,943	10,866
Exchange (gain)/loss	匯兌(收益)／虧損	(2)	46
Provision/(reversal) of impairment on trade and other receivables and loan receivables, net	貿易及其他應收款項以及應收貸款之減值撥備／(撥回)，淨額	42	(206)
Interest income	利息收入	(449)	(496)
Cost of inventories recognised in direct operating costs	於直接經營成本確認的存貨成本	8,616	2,510

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

9. INCOME TAX CREDIT

The amount of income tax credit to the unaudited condensed consolidated statement of profit or loss and other comprehensive income represents:

9. 所得稅抵免

在未經審核簡明綜合損益及其他全面收益表中計入之所得稅抵免金額指：

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Hong Kong profits tax:	香港利得稅：		
Over provision in respect of prior years	有關過往年度之超額撥備	—	16
Income tax credit	所得稅抵免	—	16

The Group is subject to Hong Kong Profits Tax under the two-tiered profits tax rate regime. Under the two-tiered profits tax rate regime, the first HK\$2 million of profits of the qualifying group entity would be taxed at 8.25%, and profits above HK\$2 million would be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime would continue to be taxed at a flat rate of 16.5%.

No Hong Kong profits tax had been provided as the Group had sufficient tax loss brought forward to set off against the estimated assessable profits during the six months ended 30 June 2022 and 2021.

本集團須根據兩級制利得稅率制度繳納香港利得稅。根據兩級制利得稅率制度，合資格集團實體首2,000,000港元溢利將按8.25%稅率徵稅，而超過2,000,000港元之溢利將按16.5%稅率徵稅。不符合兩級制利得稅率制度資格之集團實體之溢利將繼續按稅率16.5%繳納稅項。

截至二零二二年及二零二一年六月三十日止六個月，並無計提香港利得稅，因為本集團有充足結轉稅務虧損以抵銷估計應課稅溢利。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

10. LOSS PER SHARE

The calculation of basic and diluted loss per share for the six months ended 30 June 2022 is based on the loss for the period attributable to equity shareholders of the Company of HK\$2,661,000 (six months ended 30 June 2021: HK\$6,194,000) and the weighted average of 446,614,000 ordinary shares (six months ended 30 June 2021: 446,614,000 shares) in issue during the interim period.

For the six months ended 30 June 2022, the computation of diluted loss per share does not assume the exercise of the Company's outstanding share options as the exercise price of these options was higher than the average market price of shares for the period.

For the six months ended 30 June 2021, diluted loss per share attributable to equity shareholders of the Company was the same as basic loss per share as the impact of the exercise of share options was anti-dilutive.

10. 每股虧損

截至二零二二年六月三十日止六個月的每股基本及攤薄虧損乃根據本公司權益股東應佔期內虧損2,661,000港元(截至二零二一年六月三十日止六個月: 6,194,000港元)及中期期間已發行的446,614,000股(截至二零二一年六月三十日止六個月: 446,614,000股)普通股的加權平均數計算。

截至二零二二年六月三十日止六個月,由於本期間本公司尚未行使購股權之行使價均高於股份平均市價,因此在計算每股攤薄虧損時並無假設該等購股權已獲行使。

截至二零二一年六月三十日止六個月,本公司權益股東應佔每股攤薄虧損與每股基本虧損相同,因為行使購股權的影響為反攤薄。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

11. PROPERTY, PLANT AND EQUIPMENT

The movements during the periods are:

11. 物業、廠房及設備

於本期間之變動如下：

		Property, plant and equipment 物業、廠房 及設備 HK\$'000 千港元
Net book amount as at 1 January 2021 (Audited)	於二零二一年一月一日之賬面淨值 (經審核)	248
Depreciation	折舊	(66)
Net book amount as at 30 June 2021 (Unaudited)	於二零二一年六月三十日之賬面淨值 (未經審核)	182
Net book amount as at 1 January 2022 (Audited)	於二零二二年一月一日之賬面淨值 (經審核)	120
Additions	增加	480
Depreciation	折舊	(113)
Net book amount as at 30 June 2022 (Unaudited)	於二零二二年六月三十日之賬面淨值 (未經審核)	487

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

12. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

The Group allows a credit period from 7 days to 120 days (31 December 2021: 7 days to 120 days) to its trade customers.

Ageing analysis of trade receivables as at 30 June 2022, based on invoice date and net of provisions, is as follows:

12. 貿易及其他應收款項、按金及預付款

本集團給予其貿易客戶7天至120天(二零二一年十二月三十一日: 7天至120天)之信貸期。

於二零二二年六月三十日之貿易應收款項按發票日期及扣除撥備後之賬齡分析如下:

		30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	3,619	3,193
31-60 days	31至60天	868	137
61-90 days	61至90天	6	17
91-120 days	91至120天	4	—
121-150 days	121至150天	256	3
Over 150 days	150天以上	3	33
Total trade receivables	貿易應收款項總額	4,756	3,383
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	7,501	8,791
		12,257	12,174

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

13. TRADE AND OTHER PAYABLES

As at 30 June 2022, the ageing analysis of trade payables (which are included in trade and other payables), based on the invoice date, is as follows:

13. 貿易及其他應付款項

於二零二二年六月三十日，貿易應付款項（已列入貿易及其他應付款項）按發票日期的賬齡分析如下：

		30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Within 1 month	一個月內	224	452
1 to 3 months	一至三個月	1,567	—
Over 3 months but within 6 months	三個月以上但六個月內	—	43
Over 6 months	六個月以上	2,189	—
Trade payables	貿易應付款項	3,980	495
Accruals	應計開支	2,925	4,305
Other payables	其他應付款項	3,034	4,678
		9,939	9,478

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

14. SHARE CAPITAL

14. 股本

		No. of shares	
		股份數目	
		'000	HK\$'000
		千股	千港元
Authorised:	法定：		
Ordinary shares of HK\$0.20 each	每股面值0.20港元之普通股		
At 1 January 2021,	於二零二一年一月一日、		
31 December 2021,	二零二一年十二月三十一日、		
1 January 2022 and	二零二二年一月一日及		
30 June 2022	二零二二年六月三十日	5,000,000	1,000,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2021,	於二零二一年一月一日、		
31 December 2021,	二零二一年十二月三十一日、		
1 January 2022 and	二零二二年一月一日及		
30 June 2022	二零二二年六月三十日	446,614	89,323

15. SHARE-BASED EMPLOYEE COMPENSATION

On 22 January 2021 (the "Date of Grant"), 22,300,000 share options were granted to several grantees including Mr. Tsang Hing Bun, Executive Director and Mr. Yiu Yu Cheung, Non-executive Director at the exercise price of HK\$0.38 per share, which represents the higher of (i) the closing price of HK\$0.38 per share as stated in the daily quotations sheet issued by The Stock Exchange of Hong Kong Limited on the Date of Grant; and (ii) the average closing price of HK\$0.38 per share as stated in the daily quotations sheets issued by The Stock Exchange of Hong Kong Limited for the five business days immediately preceding the Date of Grant, under the Company's share option scheme. Each option gives the holders the right to subscribe for one ordinary share of the Company. The share options are exercisable from 22 January 2021 to 21 January 2023 and have no vesting period.

15. 以股份支付之僱員薪酬

於二零二一年一月二十二日（「授出日期」），根據本公司購股權計劃，22,300,000份購股權已授予若干承授人，包括執行董事曾慶贊先生及非執行董事姚宇翔先生，行使價為每股0.38港元，為(i)於授出日期在香港聯合交易所有限公司每日報價表所報收市價每股0.38港元；及(ii)緊接授出日期前五個營業日在香港聯合交易所有限公司每日報價表所報平均收市價每股0.38港元（以較高者為準）。各份購股權的持有人均有權認購本公司的一股普通股。購股權可於二零二一年一月二十二日至二零二三年一月二十一日行使且並無歸屬期。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

15. SHARE-BASED EMPLOYEE COMPENSATION

(Continued)

No options were granted during the six months ended 30 June 2022.

No options were exercised during the six months ended 30 June 2022 (six months ended 30 June 2021: nil).

For the six months ended 30 June 2022, the Group recognised total expense of HK\$nil (six months ended 30 June 2021: HK\$2,975,000) in relation to the share options.

16. DIVIDENDS

No interim dividend was declared in respect of the six months ended 30 June 2022 and 2021.

17. CAPITAL COMMITMENTS

As at 30 June 2022, there were no capital commitment contracted but not provided for (31 December 2021: nil).

15. 以股份支付之僱員薪酬(續)

截至二零二二年六月三十日止六個月並無授出購股權。

截至二零二二年六月三十日止六個月並無購股權獲行使(截至二零二一年六月三十日止六個月：無)。

截至二零二二年六月三十日止六個月，本集團就購股權確認總開支為零港元(截至二零二一年六月三十日止六個月：2,975,000港元)。

16. 股息

截至二零二二年及二零二一年六月三十日止六個月並無宣派中期股息。

17. 資本承擔

於二零二二年六月三十日，本集團並無擁有已訂約但未撥備的資本承擔(二零二一年十二月三十一日：無)。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

18. RELATED PARTY TRANSACTIONS

(a) Related party transactions

Transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Save as disclosed elsewhere in the unaudited condensed consolidated financial statements, details of significant transactions between the Group and other related parties for the six months ended 30 June 2022 are disclosed as follows:

18. 有關連人士交易

(a) 有關連人士交易

本公司與屬本公司有關連人士之附屬公司之交易已於綜合賬目時對銷，且並無於本附註內披露。除未經審核簡明綜合財務報表其他部份披露者外，本集團與其他有關連人士於截至二零二二年六月三十日止六個月進行之重大交易詳情披露如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Professional fees paid to a related company (Note)	已付專業費用予一間關連公司 (附註)	630	630

Note: During the six months ended 30 June 2022 and 2021, professional fees were paid to a related company, in which Mr. Tsang Hing Bun, a director of the Company, is a director and has control over this company, for providing company secretary services. The service charges were determined at the market rate at the date when the service was provided.

附註：截至二零二二年及二零二一年六月三十日止六個月，已付專業費用予關連公司（本公司董事曾慶贊先生亦為該公司董事及擁有控制權），以提供公司秘書服務。服務酬金乃根據提供服務日期時之市價釐定。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

18. RELATED PARTY TRANSACTIONS (Continued)

(b) Amounts due to a related party

At the end of the reporting period, the Group had the following balance with a related party:

	30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Included in other payables: Kingkey Enterprise Hong Kong Limited (note)	2,014	2,014

Note: Amounts due to a related party is unsecured, interest free and expected to be settled within one year.

18. 有關連人士交易(續)

(b) 應付有關連人士款項

於報告期末，本集團與有關連人士之結餘如下：

	30 June 2022 二零二二年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2021 二零二一年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Included in other payables: Kingkey Enterprise Hong Kong Limited (note)	2,014	2,014

附註：應付有關連人士款項屬無抵押、免息及預期將於一年內支付。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

18. RELATED PARTY TRANSACTIONS (Continued)

(c) Compensation of key management personnel

The directors of the Company were considered to be key management personnel of the Group. The remuneration of key management personnel is determined by the remuneration committee having regard to the performance of individuals and market trends.

18. 有關連人士交易(續)

(c) 主要管理人員補償

本公司董事被視為本集團主要管理人員。主要管理人員之酬金乃由薪酬委員會經考慮個別人士之表現及市場趨勢後釐定。

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Short-term employee benefits	短期僱員福利	795	795
Equity-settled share-based payments	以權益結算的股份支付	–	1,190
		795	1,985

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

19. DISPOSAL OF MATERIAL SUBSIDIARIES

On 6 June 2019, the Group disposed its entire interests in the disposal group, which was engaged in provision of advertising services, to an independent third party at the consideration of HK\$34,750,000 that shall be satisfied by the allotment and issue of the shares in three tranches at the issue price of HK\$0.2 per share of the purchaser to the Group or its designated nominees in accordance with the terms and conditions of the sales and disposal agreement.

The first tranche consideration at fair value of approximately HK\$9,846,000 was received on 6 June 2019. The second and third tranche considerations are regarded as contingent consideration and will be receivable upon the condition, as stated in the terms and conditions of the sales and disposal agreement, are met.

In 2020, in light of the COVID-19 outbreak in the PRC, both the purchaser and the exclusive advertising contract holder are unable to ascertain with reasonable certainty the date of finalising the extension term of the exclusive advertising contract, it is mutually agreed between the Company and the purchaser that the terms of the consideration relating to the second tranche consideration shares issue date and the third tranche consideration shares issue date are revised to be paid (i) on or before 15 July 2022; and (ii) on or before 15 July 2023, respectively.

Pursuant to the announcement of the Company dated 2 August 2022, the second tranche consideration conditions and the third tranche consideration conditions are satisfied and the purchaser allots and issues the second tranche consideration shares (i.e. 5,791,666 purchaser shares (as adjusted to the effect of the capital reorganisation of the purchaser which has become effective on 1 September 2021 ("Capital Reorganisation")))) and the third tranche consideration shares (i.e. 5,791,667 purchaser shares (as adjusted to the effect of the Capital Reorganisation)) to the Company on 1 August 2022.

19. 出售重大附屬公司

於二零一九年六月六日，本集團出售其於出售集團之全部權益，出售集團從事向獨立第三方提供廣告服務，代價為34,750,000港元，支付方式將為根據銷售及出售協議之條款及條件，按發行價每股買方股份0.2港元分三批向本集團或其指定代理人配發及發行股份。

第一批代價於二零一九年六月六日收到，公平價值約為9,846,000港元。第二批及第三批代價被視為或然代價，待銷售及出售協議之條款及條件所述之條件獲達成時收取。

於二零二零年，鑑於中國爆發2019冠狀病毒病疫情，買方及獨家廣告合約持有人均無法合理肯定地確定獨家廣告合約延長期限的最終確定日期，本公司與買方共同協定，有關第二批代價股份發行日及第三批代價股份發行日的代價條款已修訂為：分別(i)於二零二二年七月十五日或之前支付；及(ii)於二零二三年七月十五日或之前支付。

根據本公司日期為二零二二年八月二日的公告，第二批代價條件及第三批代價條件已達成及買方於二零二二年八月一日向本公司配發及發行第二批代價股份（即5,791,666股買方股份（按於二零二一年九月一日生效的買方資本重組的影響予以調整（「資本重組」））及第三批代價股份（即5,791,667股買方股份（按資本重組的影響予以調整））。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

20. CONTINGENT LIABILITIES

As at 30 June 2022, the Group had no significant contingent liabilities (31 December 2021: nil).

21. EVENT AFTER REPORTING DATE

As noted in note 19, the second and third tranche consideration conditions are satisfied and the purchaser allots and issues the second tranche consideration shares (i.e. 5,791,666 purchaser shares (as adjusted to the effect of the Capital Reorganisation)) and the third tranche consideration shares (i.e. 5,791,667 purchaser shares (as adjusted to the effect of the Capital Reorganisation)) to the Company on 1 August 2022.

20. 或然負債

於二零二二年六月三十日，本集團並無重大或然負債(二零二一年十二月三十一日：無)。

21. 報告日後事項

正如附註19所述，第二及第三批代價條件已達成及買方於二零二二年八月一日向本公司配發及發行第二批代價股份(即5,791,666股買方股份(按資本重組的影響予以調整))及第三批代價股份(即5,791,667股買方股份(按資本重組的影響予以調整))。

Other Disclosures 其他披露

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS IN SECURITIES

As at 30 June 2022, the interests and short positions of the directors and chief executives of the Company in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or otherwise notified to the Company and the Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers in Appendix 10 of the Listing Rules (the "Model Code"), were as follows:

Long position in the shares of the Company

董事及最高行政人員於證券之權益

於二零二二年六月三十日，本公司董事及最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份或債權證中擁有根據證券及期貨條例第352條須予存置之登記冊所記錄之權益及淡倉，或根據上市規則附錄十上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及香港聯合交易所有限公司（「聯交所」）之權益及淡倉如下：

於本公司股份之好倉

Name	Nature of Interest	Number of Shares	Approximate Percentage in the Issued Share Capital of the Company 佔本公司已發行股本 之概約百分比
姓名	權益性質	股份數目	
Mr. YIU Yu Cheung 姚宇翔先生	Beneficial owner 實益擁有人	3,330,000	0.75%
Mr. TSANG Hing Bun 曾慶贊先生	Beneficial owner 實益擁有人	500,000	0.11%

Other Disclosures 其他披露

Long position in underlying shares or equity derivatives of the Company 於本公司相關股份或權益衍生工具之好倉

Name	Nature of Interest	Share Options	Approximate Percentage in the Issued Share Capital of the Company	Approximate Percentage in the Issued Share Capital of the Company Assuming all Options are Exercised
姓名	權益性質	購股權	佔本公司已發行股本之概約百分比	假設全部購股權獲行使，佔本公司已發行股本之概約百分比
Mr. TSANG Hing Bun 曾慶贊先生	Beneficial owner 實益擁有人	4,460,000	1.00%	1.00%
Mr. YIU Yu Cheung 姚宇翔先生	Beneficial owner 實益擁有人	4,460,000	1.00%	1.00%

Save as disclosed above, as at 30 June 2022, neither of the Directors nor the chief executives of the Company had interests or short positions in the shares, underlying shares and 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 and short positions which they are taken or deemed to have under such provisions of the SFO); or (ii) were recorded in the register required to be kept under section 352 of the SFO; or (iii) had to be notified to the Company and the Stock Exchange pursuant to the Model Code.

除上文所披露者外，於二零二二年六月三十日，概無董事或本公司最高行政人員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、相關股份及債權證中擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉（包括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及淡倉）；或(ii)已記錄於根據證券及期貨條例第352條須予存置之登記冊之權益或淡倉；或(iii)根據標準守則須知會本公司及聯交所之權益或淡倉。



Other Disclosures 其他披露

SHARE OPTIONS

The Company has adopted a share option scheme approved by a resolution passed by the shareholders of the Company on 29 December 2015, under which it may grant options to directors, employees, any advisors and service providers of any member of the Group to subscribe for shares in the Company.

On 22 January 2021, a total of 22,300,000 share options were granted to several grantees at the exercise price of HK\$0.38 each to subscribe for up to 22,300,000 ordinary shares of par value at HK\$0.2 each of the Company. Of which, 8,920,000 share options were granted to Mr. Tsang Hing Bun, Executive Director, and Mr. Yiu Yu Cheung, Non-executive Director, where each of them was granted 4,460,000 share options. Each share option was eligible for subscription of one share of the Company. The share options are exercisable from 22 January 2021 to 21 January 2023 and have no vesting period.

As at 30 June 2022, a total of 22,300,000 share options were outstanding. During the period, no share options were granted, exercised, lapsed or cancelled.

購股權

本公司已採納本公司股東於二零一五年十二月二十九日通過決議案批准之購股權計劃，據此，本公司可向本集團任何成員公司之董事、僱員、任何顧問及服務供應商授出購股權以認購本公司股份。

於二零二一年一月二十二日，合共22,300,000份購股權授予數名承授人，行使價為每股0.38港元，可用作認購最多22,300,000股每股面值0.2港元之本公司普通股。其中，8,920,000份購股權授予執行董事曾慶贊先生及非執行董事姚宇翔先生，各人均獲授予4,460,000份購股權。每份購股權可用作認購一股本公司股份。購股權可於二零二一年一月二十二日至二零二三年一月二十一日期間行使，不設歸屬期。

於二零二二年六月三十日，合計22,300,000份購股權尚未行使。於本期間內，概無購股權獲授出、行使、失效或註銷。

SUBSTANTIAL SHAREHOLDERS

As at 30 June 2022, so far as was known to the directors and chief executive of the Company the following persons (other than a director or chief executive of the Company) had or were deemed to have, interests or short positions in the shares or underlying shares of the Company being 5% or more in the issued share capital of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

Long position in shares of the Company

主要股東

於二零二二年六月三十日，就本公司董事及最高行政人員所知，以下人士（不包括本公司之董事或最高行政人員）於本公司之股份或相關股份中擁有或被視為擁有本公司根據證券及期貨條例第336條須予存置之登記冊所記錄佔本公司已發行股本5%或以上之權益或淡倉：

於本公司股份之好倉

Name	Nature of Interest	Number of Shares	Approximate Percentage in the Issued Share Capital of the Company 佔本公司已發行股本之概約百分比
名稱	權益性質	股份數目	
Upsky Global Limited (Note 1) 立天環球有限公司(附註1)	Beneficial owner 實益擁有人	123,037,657	27.55%
Champion Ease Group Limited (Note 2) 冠逸集團有限公司(附註2)	Beneficial owner 實益擁有人	74,000,000	16.57%
Polaris Investment Management Limited (Note 3)(附註3)	Beneficial owner 實益擁有人	30,248,828	6.77%

Notes:

- Upsky Global Limited is wholly and beneficially owned by Mr. Chen Jiajun.
- Champion Ease Group Limited is interested as to 50% by each of Ms. Zhan Meiqing and Mr. Liu Guoliang.
- Polaris Investment Management Limited is wholly and beneficially owned by Mr. Liu Gary Wei.

附註：

- 立天環球有限公司由陳家俊先生全資實益擁有。
- 冠逸集團有限公司由詹美清女士及劉國梁先生各自擁有50%之權益。
- Polaris Investment Management Limited由劉維先生全資實益擁有。

Save as disclosed above, as at 30 June 2022, the Company had not been notified of any other person (other than a director or chief executive of the Company) who had an interest or short position in the shares, underlying shares or debentures of the Company and was required to be recorded in the register required to be kept by the Company under Section 336 of the SFO.

除上文所披露者外，於二零二二年六月三十日，本公司並無獲知會任何其他人士（不包括本公司之董事或最高行政人員）於本公司之股份、相關股份或債權證中擁有須記錄於本公司根據證券及期貨條例第336條須予存置之登記冊之權益或淡倉。



Other Disclosures 其他披露

CONTINUING CONNECTED TRANSACTIONS

During the six months ended 30 June 2022, the Group has not entered into any connected transactions or continuing connected transaction for the year which are required to disclose pursuant to Chapter 14A of the Listing Rules. Meanwhile, the Company has the necessary internal controls in place to ensure that the terms of all connected or continuing connected transactions, if any, are fair and reasonable and in the interest of the Company and Shareholders as a whole.

PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30 June 2022, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares.

CODE ON CORPORATE GOVERNANCE PRACTICES

In the opinion of the Board, the Company has complied with the code provisions set out in the Corporate Governance Code and Corporate Governance Report (the "Code Provision") contained in Appendix 14 of the Listing Rules throughout the six months ended 30 June 2022.

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 of 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 2022.

EMPLOYEES AND EMOLUMENT POLICY

As at 30 June 2022, the Group had 27 full-time employees (as at 31 December 2021: 23). 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. Share options was granted to certain full-time employees and directors pursuant to the Company's share option scheme.

持續關連交易

於截至二零二二年六月三十日止六個月，本集團於年內概無訂立任何須根據上市規則第14A章披露之任何關連交易或持續關連交易。與此同時，本公司已有必需之內部監控，確保所有關連交易或持續關連交易(如有)之條款屬公平合理，並符合本公司及股東之整體利益。

購買、出售或贖回股份

於截至二零二二年六月三十日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何股份。

企業管治常規守則

董事會認為，本公司於截至二零二二年六月三十日止六個月內一直遵守上市規則附錄十四企業管治守則及企業管治報告所載之守則條文(「守則條文」)。

董事進行證券交易之操守守則

本公司已採納標準守則作為本身董事進行證券交易之操守守則。經向全體董事明確查詢後，本公司並不知悉於截至二零二二年六月三十日止六個月內有任何不遵守董事進行證券交易之標準守則所載規定標準之情況。

僱員及酬金政策

於二零二二年六月三十日，本集團有27名全職僱員(於二零二一年十二月三十一日：23名)。本集團僱員之薪級具競爭力，而僱員亦會根據本集團整體之薪金及紅利制度架構，因應本身之表現獲得獎勵。其他僱員福利包括公積金、保險及醫療保障。本集團已根據本公司之購股權計劃向若干全職僱員及董事授出購股權。

AUDIT COMMITTEE

The audit committee has four members comprising one Non-executive Director, Mr. Yiu Yu Cheung and three independent Non-executive Directors, namely, Mr. Chan Chiu Hung, Alex (Chairman), Ms. Tang Po Lam Paulia and Mr. William Keith Jacobsen, with terms of reference in compliance with the Listing Rules. The audit committee review the Group's financial reporting, internal controls and make relevant recommendations to the Board.

The audit committee have reviewed the Company's interim report for the six months ended 30 June 2022 and are in the opinion that report has complied with the applicable accounting standards and adequate disclosures have been made.

By Order of the Board
Kingkey Intelligence Culture Holdings Limited
Tsang Hing Bun
Executive Director

Hong Kong, 25 August 2022

審核委員會

審核委員會由四名成員組成，包括一名非執行董事姚宇翔先生以及三名獨立非執行董事陳釗洪先生（主席）、鄧寶琳女士及葉偉其先生，其職權範圍符合上市規則之規定。審核委員會檢討本集團之財務報告及內部監控，並向董事會作出有關推薦意見。

審核委員會已審閱本公司截至二零二二年六月三十日止六個月之中期報告，認為該報告符合適用會計準則，並已作出充份披露。

承董事會命
京基智慧文化控股有限公司
執行董事
曾慶賢

香港，二零二二年八月二十五日



Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Director

Mr. Tsang Hing Bun

Non-Executive Director

Mr. Yiu Yu Cheung

Independent Non-Executive Directors

Ms. Tang Po Lam Paulia

Mr. William Keith Jacobsen

Mr. Chan Chiu Hung, Alex

COMPANY SECRETARY

Mr. Tsang Hing Bun *CPA, ACG, ACS, FRM*

AUTHORISED REPRESENTATIVES

Mr. Tsang Hing Bun

Mr. Yiu Yu Cheung

AUDIT COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)

Ms. Tang Po Lam Paulia

Mr. William Keith Jacobsen

Mr. Yiu Yu Cheung

REMUNERATION COMMITTEE

Mr. William Keith Jacobsen (*Chairman*)

Ms. Tang Po Lam Paulia

Mr. Chan Chiu Hung, Alex

Mr. Yiu Yu Cheung

NOMINATION COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)

Ms. Tang Po Lam Paulia

Mr. William Keith Jacobsen

Mr. Yiu Yu Cheung

WEBSITE

www.kkic.com.hk

董事會

執行董事

曾慶贊先生

非執行董事

姚宇翔先生

獨立非執行董事

鄧寶琳女士

葉偉其先生

陳釗洪先生

公司秘書

曾慶贊先生 *CPA, ACG, ACS, FRM*

獲授權代表

曾慶贊先生

姚宇翔先生

審核委員會

陳釗洪先生 (*主席*)

鄧寶琳女士

葉偉其先生

姚宇翔先生

薪酬委員會

葉偉其先生 (*主席*)

鄧寶琳女士

陳釗洪先生

姚宇翔先生

提名委員會

陳釗洪先生 (*主席*)

鄧寶琳女士

葉偉其先生

姚宇翔先生

網站

www.kkic.com.hk

AUDITOR

BDO Limited
Certified Public Accountants
25th Floor, Wing On Centre
111 Connaught Road Central
Hong Kong

LEGAL ADVISER

Patrick Chu, Conti Wong Lawyers LLP
Unit 2804-7, Man Yee Building
68 Des Voeux Road Central
Central, Hong Kong

PRINCIPAL BANKER

Industrial and Commercial Bank of China (Asia) Limited
33/F, ICBC Tower, 3 Garden Road
Central, Hong Kong

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 Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

REGISTERED OFFICE

Clarendon House
2 Church Street
Hamilton, HM 11
Bermuda

核數師

香港立信德豪會計師事務所有限公司
執業會計師
香港
干諾道中111號
永安中心25樓

法律顧問

朱國熙、黃錦華律師事務所
香港中環
德輔道中68號
萬宜大廈2804-7室

主要往來銀行

中國工商銀行(亞洲)有限公司
香港中環
花園道3號中國工商銀行大廈33樓

股份過戶登記辦事處

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

卓佳證券登記有限公司
香港
夏慤道16樓
遠東金融中心17樓

註冊辦事處

Clarendon House
2 Church Street
Hamilton, HM 11
Bermuda



Corporate Information 公司資料

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

44/F, Office Tower, Convention Plaza
1 Harbour Road, Wan Chai
Hong Kong

STOCK CODE

550

總辦事處及主要營業地點

香港
灣仔港灣道1號
會展辦公大樓44樓

股份代號

550

Kingkey Intelligence Culture Holdings Limited
京基智慧文化控股有限公司

44/F, Office Tower, Convention Plaza, 1 Harbour Road, Wan Chai, Hong Kong
香港灣仔港灣道1號會展廣場辦公大樓44樓
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