



IngDan 硬蛋

HATCH THE INTERNET OF THINGS

INGDAN, INC.

硬蛋創新

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：00400



中期報告
Interim Report 2022

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公司資料

Corporate Information

董事會

執行董事

康敬偉

(首席執行官兼董事會主席)

胡麟祥(首席財務官)

郭莉華(於2022年6月10日獲委任)

獨立非執行董事

葉忻

馬啟元

郝純一

審核委員會

郝純一(主席)

葉忻

馬啟元

薪酬委員會

馬啟元(主席)

葉忻

郝純一

提名委員會

葉忻(主席)

馬啟元

郝純一

註冊辦事處

Offices of Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

BOARD OF DIRECTORS

Executive Directors

KANG Jingwei, Jeffrey

(Chief Executive Officer and Chairman of the Board)

WU Lun Cheung Allen (Chief Financial Officer)

GUO Lihua (appointed on June 10, 2022)

Independent Non-Executive Directors

YE Xin

MA Qiyuan

HAO Chunyi, Charlie

AUDIT COMMITTEE

HAO Chunyi, Charlie (Chairman)

YE Xin

MA Qiyuan

REMUNERATION COMMITTEE

MA Qiyuan (Chairman)

YE Xin

HAO Chunyi, Charlie

NOMINATION COMMITTEE

YE Xin (Chairman)

MA Qiyuan

HAO Chunyi, Charlie

REGISTERED OFFICE

Offices of Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

公司資料(續) Corporate Information (Continued)

主要營業地點

中國深圳市
南山區
高新南九道55號
微軟科通大廈11樓

香港主要營業地點

香港
新界屯門
洪祥路3號
田氏中心第2座
6樓D室

股份過戶登記總處

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

公司秘書

胡麟祥

授權代表

康敬偉
胡麟祥

核數師

信永中和(香港)會計師事務所有限公司
執業會計師

PRINCIPAL PLACE OF BUSINESS

11/F, Microsoft Comtech Tower
No. 55 Gaoxin South 9th Road
Nanshan District
Shenzhen, China

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit D, 6th Floor
Tin's Centre Block II
3 Hung Cheung Road
Tuen Mun, New Territories
Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

COMPANY SECRETARY

WU Lun Cheung Allen

AUTHORIZED REPRESENTATIVES

KANG Jingwei, Jeffrey
WU Lun Cheung Allen

AUDITOR

SHINEWING (HK) CPA Limited
Certified Public Accountants



公司資料(續) Corporate Information (Continued)

法律顧問

香港法律及美國法律：
世達國際律師事務所

中國法律：
安杰律師事務所

開曼群島法律：
Conyers Dill & Pearman (Cayman) Limited

LEGAL ADVISORS

As to Hong Kong and U.S. laws:
Skadden, Arps, Slate, Meagher & Flom

As to PRC law:
Anjie Law Firm

As to Cayman Islands law:
Conyers Dill & Pearman (Cayman) Limited

主要往來銀行

中國銀行(香港)有限公司
渣打銀行(香港)有限公司

PRINCIPAL BANKERS

Bank of China (Hong Kong) Limited
Standard Chartered Bank (Hong Kong) Limited

香港證券登記處

香港中央證券登記有限公司

HONG KONG SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited

上市信息

聯交所，股份代號：00400

LISTING INFORMATION

Stock Exchange, Stock Code: 00400

公司網站

www.ingdangroup.com

COMPANY WEBSITE

www.ingdangroup.com

財務表現摘要

FINANCIAL PERFORMANCE HIGHLIGHTS

		未經審核 Unaudited 截至下列日期止六個月 Six months ended		
		2022年 6月30日 June 30, 2022 (人民幣百萬元， 另有註明者除外) (Renminbi in millions, unless specified)	2021年 6月30日 June 30, 2021 (人民幣百萬元， 另有註明者除外) (Renminbi in millions, unless specified)	去年同期 變動 Year-on-year change
收入	Revenue	4,702.4	3,927.3	19.7%
毛利	Gross profit	424.4	344.6	23.2%
期內溢利	Profit for the period	211.9	172.4	22.9%
本公司擁有人應佔溢利	Profit attributable to owners of the Company	131.7	110.5	19.2%
每股盈利(「每股盈利」) (每股人民幣元)	Earnings per share (“EPS”) (RMB per share)			
— 基本	— basic	0.095	0.079	20.3%
— 攤薄	— diluted	0.094	0.079	19.0%

管理層討論與分析

Management Discussion and Analysis

業務回顧及展望

本集團整體業務及財務表現

本集團是一家在中國服務全球IC產業和AIoT生態的iPaaS技術服務平台。本公司於2022年6月10日正式由科通芯城集團更名為硬蛋創新。集團主營業務為科通技術(「科通技術」)服務芯片產業的技術服務平台和硬蛋科技(「硬蛋科技」)提供AIoT技術和服務的平台。

芯片的需求在產業數字化及國內5G建設加速發展下不斷被拉升。受惠於新經濟行業如電動汽車、新能源和數字基建等發展的帶動，工業類芯片的需求最為旺盛，亦推動芯片業務的增長持續加速，帶動集團整體業績向上。截至2022年6月30日止，本集團錄得收入約人民幣4,702.4百萬元，而2021年同期則約為人民幣3,927.3百萬元，同比增加了約19.7%。本集團的除稅後純利較2021年同期增加22.9%。毛利約為人民幣424.4百萬元，同比增加了約23.2%。本集團致力服務於智能硬件AIoT「芯-端-雲」產業鏈，覆蓋各行業的智能領域，為集團帶來可持續的業務收益。

科通技術為服務芯片產業的技術服務平台，提供IC芯片分銷和應用方案設計，覆蓋全球50%以上的高端芯片供應商及眾多國內頂尖的芯片企業連接，服務上游百家以上的全球高端芯片供應商和下游數以萬家的電子製造企業。隨著5G的普及和國策的支持下，芯片需求將持續攀升，助力芯片業務保持穩定增長的態勢。於2020年至2022年間，本集團與不同的戰略投資者進行多輪戰略投資，支持科通技術在國內萬億元人民幣的芯片市場大力發展，並助力本集團的核心業務持續實現高增長回報。本集團目前持有深圳科通約66.84%，其將繼續併表至本集團的綜合財務報表內。

BUSINESS REVIEW AND OUTLOOK

Overall business and financial performance of the Group

We are an iPaaS technology services platform serving the global IC industry and AIoT ecosystem in China. The Company officially changed its name from Cogobuy Group to Ingdan, Inc. on June 10, 2022. The Group's core businesses are Comtech ("Comtech"), a technology services platform for the chip industry, and Ingdan ("Ingdan"), a platform providing AIoT technology and services.

The demand for chips has been continuously boosted under the accelerated development of industrial digitization and domestic 5G construction. Benefiting from the expansion of the new economy industries such as electric vehicle, new energy, and digital infrastructure, demand for industrial chips was particularly strong. Industrial chip demand continued to accelerate the growth of chip business and drove the overall performance of the Group. As of June 30, 2022, the Group generated a revenue of approximately RMB4,702.4 million, as compared to approximately RMB3,927.3 million for the corresponding period in 2021, representing an increase of approximately 19.7%. The Group recorded an increase of 22.9% in net profit after tax compared to the corresponding period in 2021. Gross profit was approximately RMB424.4 million, representing an increase of approximately 23.2% year-on-year. The Group serves the "Chips-Devices-Cloud" ecosystem along the AIoT industrial chain, covering the smart fields of various industries, and brings in sustainable business revenue.

Comtech, a technology services platform for the chip industry, focuses on the application design and distribution of IC chips, while maintaining connections with over 50% of global high-end chip suppliers and many leading domestic chip companies, allowing it to serve over a hundred global high-end chip suppliers upstream, and tens of thousands of electronics manufacturing enterprises downstream. With the popularization of 5G and the support of national policies, the demand for chips will continue to rise, helping the chip business maintain its steady growth trend. From 2020 through 2022, the Group entered into multiple rounds of strategic investment with a series of strategic investors. The investment supports Comtech's rapid development in the trillion-RMB domestic chip market, and will help the Group's core business resume its high growth trajectory. The Group currently holds approximately 66.84% of Shenzhen Comtech, and Shenzhen Comtech will continue to be consolidated into the Group's consolidated financial statements.

管理層討論與分析(續) Management Discussion and Analysis (Continued)

此外，本集團已獲得聯交所批准分拆芯片業務的深圳科通在中國內地A股市場獨立上市（「建議A股上市」），進一步拓展集團於國內的資本市場及芯片市場上發展。隨著國內芯片市場獲國策大力支持，深圳科通正在籌備建議A股上市。若建議A股上市完成後，本公司仍為深圳科通的最終控股股東，其財務業績仍會合併至公司，促進集團業績可持續增長。另外，為了讓投資者更清晰了解深圳科通和本公司的主營業務，本公司已將其名稱由「科通芯城集團」更改為「硬蛋創新」。如於2022年7月15日的公告所敘述，本公司已在香港完成更改名稱登記，並更改股份簡稱及公司標誌。

本中期報告所指之科通技術財務數據乃基於本集團所識別及分配之業務分部，故未必與深圳科通進行建議A股上市之財務數據相同。

本集團的芯片業務持續獲金融機構青睞，科通技術於報告期間內獲中國銀行股份有限公司深圳市分行授予三億人民幣授信，以支持本集團的芯片業務發展，該授信亦彰顯出金融機構對集團在國內萬億元人民幣的芯片市場的發展潛力充滿信心。

硬蛋科技專注於自有品牌AIoT智能硬件產品的研發和銷售，以及「硬蛋雲」的AIoT智能硬件產品的數據服務。通過為客戶量身定制AIoT智能硬件完整的應用方案和產品，輸出包括鴻蒙智慧電池、智能屏及智能通信模塊等一系列產品，並利用「硬蛋雲」對AIoT產品進行數據收集、管理及分析，形成「AIoT產品—數據—分析」的循環模式，進一步發展AIoT數據賦能業務。

Moreover, the Group obtained approval from the Stock Exchange for the spin-off and separate listing of Shenzhen Comtech on A shares market in Mainland China (the “**Proposed A Share Listing**”), which will further expand the Group’s development in the domestic capital and chip markets. As the domestic chip market gains strong support from national policies, Shenzhen Comtech is preparing for the Proposed A Share Listing. After the completion of the Proposed A Share Listing, the Company will remain the ultimate controlling shareholder of Shenzhen Comtech, and its financial results will still be consolidated into the Company, which will facilitate the sustainable growth of the Group’s performance. Furthermore, in order to give investors a clearer understanding of the main business of Shenzhen Comtech and the Company, the Company has changed its name from “Cogobuy Group” to “Ingdan, Inc.”. The Company has completed its registration of change of name in Hong Kong and change of stock short name and company logo as reflected in the announcement made on July 15, 2022.

Financial data of Comtech referred to in this interim report is based on business segment identified and allocated by the Group, and may not be equivalent to those of Shenzhen Comtech for the Proposed A Share Listing.

Financial institutions continued to favor the Group’s chip business. During the Reporting Period, Comtech was granted a credit line of RMB300 million by Bank of China Co., Ltd. Shenzhen Branch to support the development of the Group’s chip business. The credit extension also shows that financial institutions have confidence in the Group’s development potential in the trillion-RMB domestic chip market.

Ingdan focuses primarily on the R&D and sales of its own branded AIoT intelligent hardware products, as well as the data services of its AIoT intelligent hardware products under “Ingdan Cloud”. Ingdan customizes the complete application solutions and products of AIoT intelligent hardware for customers, and offers a series of products such as the Harmony Intelligent Battery, and Intelligent Panel and Intelligent Communications modules. Meanwhile, Ingdan Cloud collects, manages, and analyses data on AIoT products, and forming a circular model of “AIoT Products — Data — Analysis” to further support its AIoT data empowerment business.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

5G和AI技術推動產業智慧化轉型，應用場景不斷深化，令AIoT產業成為全球科技發展的主流之一，同時也衍生出需要不同的技術整合iPaaS實現智慧化轉型，而iPaaS平台服務使AIoT智能硬件產品設計和應用更自動化和跨應用共享數據更容易。根據Verified Market Research報告預測，iPaaS市場於2028年估計價值237億美元，從2021年到2028年的複合年增長率為37.2%。為了進一步開拓iPaaS市場，硬蛋科技推出的iPaaS平台主要向AIoT芯-端-雲產業鏈上的核心技術供應商提供技術整合方案、營銷方案等iPaaS服務，積極佈局車聯網、智慧家居、機器人、智能製造與智慧醫療五大AIoT智能硬件領域。

硬蛋科技的iPaaS平台除了設計及銷售AIoT智能硬件產品外，透過「硬蛋雲」收集、管理和分析各類智能硬件的數據。在巨量資料時代，全球數據預測量逐年遞增，預計2025年數據量會達到175ZB，等同2010至2020年十年間的數據總量。硬蛋科技將繼續發揮已有龐大的AIoT芯-端-雲產業生態，我們還計劃大力發展「硬蛋雲」的AIoT智能硬件產品數據服務，打造一家AIoT數據雲公司，實現集團業務長遠的增長。

萬物互聯的時代下，信息科技與產業不斷革新，OpenHarmony開源技術平台成為行業生態和標準，推動中國的信息安全和核心技術產業的自主可控。OpenHarmony生態已初具規模，全球下載次數高達約6,300萬，已經成為全球智能終端操作系統領域中一股不可忽視的開源力量。本集團積極參與OpenHarmony產業生態建設及佈局OpenHarmony新業務，於報告期間內更與中軟國際達成戰略技術合作，積極把OpenHarmony植入至百億級市場的智能硬件產品中，將整合推出完整的「OpenHarmony+」解決方案套件，賦能智慧金融、智慧城市、工業製造、新能源、車聯網等行業，進一步推動各行業智能硬件及技術應用標準化。雙方亦計劃於2022年內完成OpenHarmony協同創新平台的聯合開發，在蘇州、鹽城、天津等地落地形成完整的技術服務能力。硬蛋科技更積極把OpenHarmony開源技術引入iPaaS服務上，以結合各種智能硬件產品，實現標準化升級應用。

5G and AI technologies helped accelerate the intelligent transformation of many industries. The continuous widening of application scenarios has made AIoT one of the top fields in global technology development. At the same time, AIoT has come to rely on different technology integrations of iPaaS to achieve intelligent transformation. iPaaS platform services make the design and application of AIoT intelligent hardware products more automated, and cross-application data sharing more convenient. According to Verified Market Research Report, the iPaaS market is expected to reach upwards of US\$23.7 billion in 2028, representing a CAGR of 37.2% from 2021 to 2028. In order to further expand the iPaaS market, Ingdan launched its own iPaaS platform to provide iPaaS services such as technology integration solutions and marketing solutions to technology suppliers along the AIoT Chips-Devices-Cloud industry chain, deepening its engagement with its five main AIoT verticals: V2X, Smart Home, Robotics, Smart Manufacturing, and Smart Medical.

In addition to designing and selling AIoT intelligent hardware products, Ingdan's iPaaS platform collects, manages, and analyses data on various intelligent hardware through Ingdan Cloud. In the era of "Big data", global data forecasts are gradually increasing and it is expected that global data volume will reach 175ZB in 2025, the same as the total data available for the ten years from 2010 to 2020. Ingdan will continue to grow its AIoT Chips-Devices-Cloud ecosystem and we plan to develop Ingdan Cloud's AIoT intelligent hardware product data service, building an AIoT data cloud company that will achieve long-term growth in the Group's business.

In the era of the Internet of Everything, information technology and industries are constantly innovating. The OpenHarmony open source technology platform has become an industry ecology and standards to promote information security and the independent and controllable core technology industries in China. The OpenHarmony ecosystem has begun to take shape, with approximately 63 million downloads worldwide, it has become an open source force that cannot be ignored in the field of global smart terminal operating systems. The Group actively participates building the OpenHarmony's industrial ecosystem and the deployment of new OpenHarmony businesses. During the Reporting Period, the Group reached a strategic cooperation with Chinasoft International, actively implanted OpenHarmony into a wide range of AIoT products with ten billion-dollar market opportunities, and will integrate and launch the "OpenHarmony +" solution suite to empower Smart Finance, Smart Cities, and Smart Manufacturing, New energy, V2X and other industries, and further standardize smart hardware and technology applications across various industries. Both parties planned to complete the joint development of OpenHarmony in 2022, and begin to provide services in Suzhou, Yancheng, Tianjin and other cities. Ingdan will be active in introducing OpenHarmony open-source technology to its iPaaS services, to integrate various intelligent hardware products to achieve standardized upgrades.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

未來前景

本集團的目標是成為全球領先的AIoT智能硬件產業的技術整合服務平台，致力服務於智能硬件AIoT「芯-端-雲」產業鏈，以覆蓋各行業的智能領域。本集團致力為中國日益增長的AIoT市場服務，並計劃透過下列增長策略實現本集團的目標：

I. 捕捉5G技術商機

未來數年將是5G產業的高速增長期，預期行業上下游對IC及模組的需求將持續增加。本集團的科通技術計劃滲透整個5G產業鏈，吸納未來5G建設以至終端設備生產所帶來的強勁需求。科通技術結合自身優勢，重點切入芯片全產業鏈中的應用環節，以捕捉5G和萬物互聯大趨勢的機遇。後疫情時代下，社會對互聯網的依附與需求有望演變為長期的趨勢，更多行業利用互聯網追求更精準、高效能及穩定的運營模式，並更進一步推進數字化和智能化的發展。5G與新興技術雙結合，進一步促進5G應用更快滲入各行各業，將對整個科技行業帶來新機遇。

中國信通院發佈《中國5G發展和經濟社會影響白皮書(2022年)》指出，數位經濟加速發展，中國於2021年位居全球第二，估計市場總規模約7.1萬億美元，建成5G基站約逾180萬，5G用戶約4.55億。而普華永道更預測2023年5G對中國經濟的影響總和達到2,200億美元，未來5G高速進程將進一步釋放數字技術對經濟發展的倍增作用。隨著5G技術成熟和普及應用，未來將進入人工智能主導、高效雲端應用及萬物互聯的時代，設備升級將帶動IC與AIoT芯片解決方案的需求。本集團將透過旗下科通技術的芯片產業服務平台為企業提供芯片及其相關芯片解決方案，以及利用硬蛋科技提供智能硬件AIoT技術和服務的平台，進一步發展AIoT模組定制化解決方案。集團通過雙平台模式完整覆蓋整個5G產業鏈，以抓緊國內5G變革的業務契機。

Future prospects

The Group's goal is to become the world's leading technology integration service platform for the AIoT smart hardware industry, and serves the "Chips-Devices-Cloud" ecosystem along the AIoT industrial chain, covering the smart fields of various industries. The Group strives to serve China's growing AIoT market. We intend to pursue the following growth strategies to achieve our goal:

I. Capturing opportunities from 5G technologies

The 5G industry is set to grow rapidly in the coming years, and demand for IC and modules from the industry's upstream and downstream is expected to increase. Our Comtech plans to penetrate the entire 5G industry chain and accommodate the strong market demand created by new 5G infrastructure and device production in the future. Combining its own advantages, Comtech focuses on the application section of the whole chip industry chain to capture the opportunities of 5G and the Internet of Everything development trajectory. In the post-epidemic era, society's dependence on and demand for the Internet is expected to evolve into a long-term trend. More industries use the Internet to pursue more precise, efficient and stable operation models, and to further promote the development of digitalization and intelligentization. The combination of 5G and emerging technologies will further promote the faster penetration of 5G applications into all walks of life, which will bring new opportunities to the entire technology industry.

China Academy of Information and Communications Technology released the "White Paper on China's 5G Development and Economic and Social Impact (2022)", and reported that the development of the digital economy is accelerating, and China ranks second in the world in 2021 with an estimated total market of US\$7.1 trillion, including over 1.8 million 5G base stations and approximately 455 million 5G users. PricewaterhouseCoopers also predicts that the total impact of 5G on China's economy will reach US\$220 billion in 2023, and the high-speed process of 5G in the future will further multiply the impact of digital technology on economic development. With the development and maturity of 5G technology, the future will enter the era of efficient cloud applications and the Internet of Everything led by AI. Equipment upgrades will drive the demand for IC and AIoT chip solutions. The Group will provide enterprises with chips and related chip solutions through Comtech's chip industry service platform, while using big data resources and AI technology to design the most comprehensive chip application solutions to capture the business opportunities of domestic 5G transformation.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

II. 提升硬蛋科技的收入來源

本集團計劃進一步加強硬蛋科技的收入來源，將其打造成為AIoT時代重要的iPaaS技術整合平台服務商，服務AIoT芯-端-雲產業鏈的核心技術供應商，重點服務智能汽車、智能家居、機器人、智能製造與智慧醫療五大AIoT智能硬件領域。作為企業服務平台，本集團已於線上平台獲取大量客戶、需求和數據，並提供強大的數據分析工具在線下提供企業服務。硬蛋科技提供由模組、終端到雲端的技術整合支持，為不同新興行業客戶量身訂制AIoT智能硬件應用方案和產品。隨著硬蛋科技的研發項目日趨成熟，自研產品將為本集團的業績表現作出貢獻。同時，本集團計劃通過為客戶提供增值服務(包括但不限於企業及技術服務)以及孵化計劃等投資服務進一步提升本集團的業績表現。

III. 促進發展服務電子製造價值鏈的生態系統

本集團計劃促進發展一個開放、互助、繁榮的電子製造業生態系統，讓客戶和供應商的業務營運從中得益，相信此舉亦將可帶動本集團自身長遠的業務增長。本集團計劃開拓服務電子製造價值鏈的相關業務，例如供應鏈融資、保險和雲計算服務，藉以擴充平台的增值服務。此外，本集團亦計劃將收集到來自客戶和供應商的大量數據營利化，數據導向服務包括營銷及宣傳規劃、銷售、設計定制產品、履約管理及第三方數據服務。本集團相信上述配套服務為本集團服務組合的自然延伸，並將有助凝聚客戶。

II. Enhanced revenue streams from Ingdan

The Group intends to further strengthen Ingdan's revenue streams by developing the business into an important iPaaS technology integration platform service provider in the AIoT era, and technology provider serving the AIoT "chip-device-cloud" industry chain, while focusing on five AIoT smart hardware fields: smart cars, smart homes, robotics, smart manufacturing and smart medtech. As an enterprise service platform, the Group acquires a large number of customers, their purchasing demands and data on the online platforms, and provides powerful data analysis tools to provide enterprise services offline. Ingdan provides technical integration support from modules, terminals to the cloud, delivering tailor-made AIoT smart hardware solutions and products for various emerging industries. As Ingdan's R&D projects becoming more sophisticated, our proprietary products will contribute even more momentum to the Group's performance. We plan to further enhance the Group's performance through value-added services, including but not limited to the provision of corporate and technology services, as well as investment services such as incubation programs.

III. Developing an ecosystem for the electronics manufacturing value chain

The Group plans to develop an open, collaborative, and prosperous electronic manufacturing industry ecosystem that will benefit the business operations of our customers and suppliers. We believe this will also drive our own long-term business growth. We intend to broaden our platforms' value-added services by extending into related businesses that serve the electronics manufacturing value chain, such as supply chain financing, insurance, and cloud computing services. Additionally, the Group plans to monetize the vast amount of data we collect from our customers and suppliers, and offer data driven services, which will include marketing and advertising planning, merchandising, product customization, fulfilment management, and third party data services. We believe these complementary services will become natural extensions of the Group's service mix, and will help attract and retain customers.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

IV. 進一步提升客戶忠誠度及增加每名客戶採購量

本集團計劃持續提升客戶忠誠度，並吸引現有客戶進行更多採購。本集團擬利用先進的市場分析工具獲得龐大市場數據，為客戶提供更高效率、更合用的線上及線下平台。本集團將繼續加強平台的度身設計內容，透過收集客戶的數據和反饋並進行整合和分析，從而更全面瞭解客戶所需的服務與產品，並因應客戶的業務需要結合市場走勢為客戶推薦合適的產品或開發度身定制的新工具。

本集團計劃持續開發新配套服務，務求為客戶提供全面的產品及解決方案。本集團因此將投放更多資源在客戶服務、訂單履行及付運能力方面，務求提升本集團的服務可靠度和縮短客戶回應時間，從而進一步提升平台的整體效能。為了提升新客戶的重複採購率，本集團將繼續為新客戶的主要採購人員提供強大的線上工具、企業資源規劃及其他配套服務。通過此等服務，本集團將可與相關主要人員保持緊密互動，從而深入了解客戶的需求及產品開發內容。由此，本集團將可制定為新客戶度身設計的營銷計劃，並進行其他產品的交叉銷售。

V. 推進策略夥伴關係及收購機遇

除透過內部措施發展業務外，本集團計劃通過策略夥伴關係和收購活動擴充業務。本集團將繼續物色在不同領域上具發展潛力的企業進行投資合作或收購，以進一步優化本集團的業務營運，以協助擴闊本集團的用戶和收入基礎、擴大地域版圖、提升產品與服務組合、改善科技基礎建設及強化人才庫。繼而攻克不同細分領域的市場，以多元化業務提升集團的市場優勢。本集團亦計劃借助本集團的市場地位及業務模式，尋求具吸引力的交叉營銷和授權經營機遇，提升本集團的銷售能力，搶佔5G科技所帶來的市場增長空間。

IV. Further enhance customer loyalty and increase purchases per customer

The Group plans to continue to enhance its customer loyalty and generate more sales from existing customers. We intend to leverage our advanced market analytics tools to make our online and offline platforms more efficient and useful to our customers. By continuously collecting and analyzing our customers' and suppliers' data, the Group will gain a better understanding of their needs, and can deliver customized products according to market trends.

We will also continue to enhance customized content on our platforms and develop new tools for customers based on their business needs. We plan to continue to develop new complementary services aiming to offer a complete range of products and solutions, as well as to expand our investment in customer services to further strengthen the effectiveness of our platforms, order fulfilment and delivery capabilities in order to enhance our service reliability and shorten our customer response time. We plan to increase the repeat purchase rates of newly acquired customers, and we will continue to provide the key procurement personnel of our new customers with powerful online tools, enterprise resource planning, and other complementary services. These services will enable us to maintain constant interactive communications with key personnel, which in turn will allow us to better understand customers' demands and their product development. Accordingly, we will be able to create customized marketing plans targeting new customers, while cross-selling other products.

V. Pursuing strategic partnerships and acquisition opportunities

In addition to growing our business through internal initiatives, we continue to look across different segments to enhance our business operations through strategic partnerships and acquisitions. Such partnerships will help us expand our user and revenue base, widen our geographic coverage, enhance our product and service offerings, improve our technology infrastructure, as well as strengthen our talent pool and business advantages. The Group also plans to leverage our market position and business model to seek attractive cross-selling, crossmarketing, and licensing opportunities to enhance the sales ability and seize the market opportunities brought by 5G technology.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

財務回顧

2022年上半年與2021年上半年的比較

下表載列2022年上半年與2021年上半年的比較數據：

FINANCIAL REVIEW

First half of 2022 compared to first half of 2021

The following table sets forth the comparative figures for the first half of 2022 and the first half of 2021:

		未經審核 Unaudited 截至下列日期止六個月 Six months ended	
		2022年 6月30日 June 30, 2022 (人民幣百萬元) (RMB in millions)	2021年 6月30日 June 30, 2021 (人民幣百萬元) (RMB in millions)
收入	Revenue	4,702.4	3,927.3
銷售成本	Cost of sales	(4,278.0)	(3,582.7)
毛利	Gross profit	424.4	344.6
其他收入	Other income	73.7	4.8
銷售及分銷開支	Selling and distribution expenses	(96.3)	(31.8)
研發開支	R&D expenses	(92.6)	(61.0)
行政及其他經營開支	Administrative and other operating expenses	(85.2)	(84.2)
經營溢利	Profit from operations	224.0	172.4
財務成本	Finance costs	(29.4)	(23.2)
視作出售聯營公司的收益	Gain on deemed disposal of associates	—	32.1
出售附屬公司的收益	Gain on disposal of subsidiaries	48.9	4.3
應佔聯營公司業績	Share of results of associates	1.4	5.4
除稅前溢利	Profit before tax	244.9	191.0
所得稅開支	Income tax expenses	(33.0)	(18.6)
期內溢利	Profit for the period	211.9	172.4
以下應佔期內溢利：	Profit for the period attributable to:		
本公司擁有人	Owners of the Company	131.7	110.5
非控股權益	Non-controlling interests	80.2	61.9
期內溢利	Profit for the period	211.9	172.4

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

1. 概覽

報告期間，本集團的溢利增加，金額約為人民幣211.9百萬元，較2021年同期的約人民幣172.4百萬元增加約人民幣39.5百萬元。本公司擁有人應佔溢利約為人民幣131.7百萬元，較2021年同期的約人民幣110.5百萬元增加約人民幣21.2百萬元。

2. 收入

報告期間，本集團的收入約為人民幣4,702.4百萬元，較2021年同期的約人民幣3,927.3百萬元增加約人民幣775.1百萬元或約19.7%。該增加乃主要由於芯片的需求在產業數字化及國內5G建設加速發展下不斷被拉升，受惠於工業類芯片市場擴大，尤其是動力電池芯片需求大增的帶動下，使本集團的收入於2022年上半年內得益所致。

3. 銷售成本

報告期間的銷售成本約為人民幣4,278.0百萬元，較截至2021年6月30日止六個月的約人民幣3,582.7百萬元增加約19.4%。該增加乃由於「收入」一段所述的收入增加所致。

4. 毛利

報告期間的毛利約為人民幣424.4百萬元，較截至2021年6月30日止六個月的約人民幣344.6百萬元增加約23.2%。該增加乃主要受「收入」一段所述的原因帶來收入及銷售成本的結果所帶動。毛利率由截至2021年6月30日止六個月的8.8%上升至2022年同期的9.0%，乃由於改變銷售組合的貢獻，而當中包括毛利率較IC元器件為高的硬蛋科技自研產品的銷售以及開發車聯網及5G應用程式等定制化技術解決方案的收入。

1. Overview

For the Reporting Period, profit of the Group increased and amounted to approximately RMB211.9 million, representing an increase of approximately RMB39.5 million as compared with approximately RMB172.4 million for the corresponding period of 2021. Profit attributable to owners of the Company amounted to approximately RMB131.7 million, representing an increase of approximately RMB21.2 million compared with approximately RMB110.5 million for the corresponding period of 2021.

2. Revenue

For the Reporting Period, revenue of the Group amounted to approximately RMB4,702.4 million, representing an increase of approximately RMB775.1 million or approximately 19.7% as compared with approximately RMB3,927.3 million for the corresponding period of 2021. The increase was primarily due to the continuously boosted demand for chips under the accelerated development of industrial digitization and domestic 5G construction, benefiting from the expansion of the industrial chip market, especially driven by the surge in demand for power battery chips, which enabled the Group's revenue benefit from significant growth and support during the first half of 2022.

3. Cost of Sales

Cost of sales for the Reporting Period was approximately RMB4,278.0 million, representing an increase of approximately 19.4% from approximately RMB3,582.7 million for the six months ended June 30, 2021. The increase was due to an increase in revenue described under the paragraph headed "Revenue".

4. Gross Profit

Gross profit for the Reporting Period was approximately RMB424.4 million, representing an increase of approximately 23.2% from approximately RMB344.6 million for the six months ended June 30, 2021. The increase was primarily driven by the results of revenue and cost of sales for the reasons described under the paragraph headed "Revenue". The increase in gross margin from 8.8% for the six months ended June 30, 2021 to 9.0% for the corresponding period of 2022 was contributed by change in sales mix in which sales of proprietary products in Ingdan, and revenue from development of customized technical solutions for V2X and 5G applications, etc. had a relatively higher gross profit margin than those of IC components.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

5. 其他收入

報告期間，本集團的其他收入約為人民幣73.7百萬元，較2021年同期的約人民幣4.8百萬元增加約人民幣68.9百萬元或約1,435.4%。此乃主要由於截至2022年6月30日止六個月錄得匯兌收益淨額約人民幣70.1百萬元，而2021年同期則錄得零所致。

6. 銷售及分銷開支

報告期間，本集團的銷售及分銷開支約為人民幣96.3百萬元，較2021年同期的約人民幣31.8百萬元增加約人民幣64.5百萬元或約202.8%。該增加乃主要由於2022年上半年錄得的貿易應收款項的虧損撥備約為人民幣37.1百萬元，而2021年同期則錄得約人民幣7.8百萬元。該增加乃同時由於執行市場推廣及宣傳等活動吸納新客戶使銷售相關成本增加，以及產品銷售數量增加使物流及倉儲成本增加所致。

7. 研發開支

報告期間，本集團的研發開支約為人民幣92.6百萬元，較2021年同期的約人民幣61.0百萬元增加約人民幣31.6百萬元或約51.8%。此乃主要由於研發IC芯片分銷和應用方案設計、AIoT產品及技術以及車聯網及5G應用程式等自研產品的定制化技術解決方案所耗用的開支增加所致。

5. Other Income

For the Reporting Period, other income of the Group amounted to approximately RMB73.7 million, representing an increase of approximately RMB68.9 million or approximately 1,435.4% as compared with approximately RMB4.8 million for the corresponding period of 2021. This was primarily due to net exchange gain of approximately RMB70.1 million recorded for the six months ended June 30, 2022 as compared to nil recorded in the corresponding period of 2021.

6. Selling and Distribution Expenses

Selling and distribution expenses of the Group for the Reporting Period amounted to approximately RMB96.3 million, representing an increase of approximately RMB64.5 million or approximately 202.8% from approximately RMB31.8 million over the corresponding period of 2021. The increase was primarily due to loss allowance on trade receivables of approximately RMB37.1 million recorded for the first half of 2022 as compared to approximately RMB7.8 million recorded in the corresponding period of 2021. The increase was also contributed by an increase in selling related costs such as marketing and promotion campaigns for new customer acquisition, and logistics and warehousing costs as a result of the increase in product quantities of sales.

7. R&D Expenses

For the Reporting Period, R&D expenses of the Group amounted to approximately RMB92.6 million, representing an increase of approximately RMB31.6 million or approximately 51.8% from approximately RMB61.0 million over the corresponding period of 2021. This was primarily due to more expenses spent on the R&D of IC chip distribution and application design, AIoT products and technologies as well as customized technical solutions for proprietary products such as V2X and 5G applications.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

8. 行政及其他經營開支

報告期間的行政及其他經營開支約為人民幣85.2百萬元，較2021年同期的約人民幣84.2百萬元增加約人民幣1.0百萬元或約1.2%。

9. 所得稅開支

我們的所得稅開支由截至2021年6月30日止六個月的約人民幣18.6百萬元增加約人民幣14.4百萬元或77.4%至報告期間的約人民幣33.0百萬元，主要由於收入及毛利增加令營運溢利提高所致。截至2022年6月30日止六個月的實際稅率為13.5%，而截至2021年6月30日止六個月則為9.7%。實際稅率增加主要由於香港及中國附屬公司之溢利貢獻相對獲豁免繳稅中國附屬公司之溢利貢獻比例增加所致。香港利得稅稅率為16.5%，而中國所得稅稅率為25%。

10. 報告期間的本公司擁有人應佔溢利

報告期間，本公司擁有人應佔溢利約為人民幣131.7百萬元，較2021年同期的約人民幣110.5百萬元增加約人民幣21.2百萬元或約19.2%。該增加主要由於收入及毛利增加令營運溢利提高所致。

8. Administrative and Other Operating Expenses

Administrative and other operating expenses for the Reporting Period were approximately RMB85.2 million, representing an increase of approximately RMB1.0 million or approximately 1.2% from approximately RMB84.2 million over the corresponding period of 2021.

9. Income Tax Expenses

Our income tax expenses increased by approximately RMB14.4 million or 77.4% from approximately RMB18.6 million for the six months ended June 30, 2021 to approximately RMB33.0 million for the Reporting Period, primarily due to an increase in profit from operations as a result of the increased revenue and gross profit. The effective tax rate for the six months ended June 30, 2022 was 13.5%, as compared to 9.7% for the six months ended June 30, 2021. The increase in effective tax rate was mainly due to increased ratio of profits contributed by both Hong Kong and PRC subsidiaries to profits contributed by PRC subsidiaries with tax exemptions. The profits tax rate in Hong Kong is 16.5% while the income tax rate in the PRC is 25%.

10. Profit Attributable to Owners of the Company for the Reporting Period

For the Reporting Period, profit attributable to owners of the Company amounted to approximately RMB131.7 million, representing an increase of approximately RMB21.2 million or approximately 19.2% as compared with approximately RMB110.5 million for the corresponding period of 2021. The increase was primarily due to an increase in profit from operations as a result of increased revenue and gross profit.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

11. 流動資金及資金來源

於2022年6月30日，本集團的流動資產約為人民幣5,021.3百萬元，主要包括現金及銀行結餘(包括短期銀行存款及已抵押銀行存款)、存貨、應收貸款以及貿易及其他應收款項，金額分別約為人民幣988.6百萬元、人民幣2,316.6百萬元、人民幣273.2百萬元及人民幣1,442.8百萬元。本集團的流動負債約為人民幣2,396.5百萬元，其中約人民幣811.0百萬元為銀行貸款及約人民幣1,279.1百萬元為貿易及其他應付款項。於2022年6月30日，本集團的流動比率(流動資產對流動負債比率)為2.10，較於2021年12月31日的2.01上升4.5%。流動比率變動主要由於貿易及其他應付款項減少及存貨增加所致，但因貿易及其他應收款項減少所抵銷。

根據於2020年9月10日、2020年9月25日、2020年10月16日及2021年6月29日訂立的認購協議(統稱「該等認購事項」)，本集團向各投資者授予贖回權。贖回權構成一份合約，當中包含本集團購回其附屬公司股本工具的義務，以致按贖回價的現值(為人民幣551.5百萬元)確認贖回金融負債，並於其後按攤餘成本計量。該等認購事項之進一步詳情載於本公司日期為2020年9月10日、2020年9月25日、2020年10月16日及2021年6月29日之公告內。

於2022年6月30日或本中期報告日期，本集團並無其他債務融資承擔，亦無違反任何融資契諾。

12. 資本開支

報告期間，本集團的資本開支約為人民幣1.6百萬元，較2021年同期的約人民幣137.7百萬元減少約人民幣136.1百萬元或約98.8%。資本開支減少主要由於減少購買研發自研產品的無形資產所致。

11. Liquidity and Source of Funding

As at June 30, 2022, the current assets of the Group amounted to approximately RMB5,021.3 million, which mainly comprised cash and bank balances (including short-term bank deposits and pledged bank deposits), inventories, loan receivables and trade and other receivables, in the amount of approximately RMB988.6 million, RMB2,316.6 million, RMB273.2 million and RMB1,442.8 million, respectively. Current liabilities of the Group amounted to approximately RMB2,396.5 million, of which approximately RMB811.0 million was bank loans and approximately RMB1,279.1 million was trade and other payables. As at June 30, 2022, the current ratio (the current assets to current liabilities ratio) of the Group was 2.10 representing an increase of 4.5% as compared with 2.01 as at December 31, 2021. The change in the current ratio was primarily due to a decrease in trade and other payables and an increase in inventories, offset by a decrease in trade and other receivables.

Pursuant to the subscription agreements entered into on September 10, 2020, September 25, 2020 and October 16, 2020 and June 29, 2021 (together, the “**Subscriptions**”), a redemption right is granted by the Group to each investor. The redemption right constituted a contract that contains an obligation for the Group to repurchase the equity instruments of the subsidiaries of the Group and gives rise to a redemption financial liability recognised at the present value of the redemption price, being RMB551.5 million, and subsequently measured at amortised cost. Further details of the Subscriptions are set out in the announcements of the Company dated September 10, 2020, September 25, 2020, October 16, 2020 and June 29, 2021.

The Group does not have other debt financing obligations as at June 30, 2022 or the date of this interim report and does not have any breaches of financial covenants.

12. Capital Expenditure

For the Reporting Period, the capital expenditure of the Group amounted to approximately RMB1.6 million, representing a decrease of approximately RMB136.1 million or approximately 98.8% compared with approximately RMB137.7 million for the corresponding period in 2021. The decrease in capital expenditure was primarily due to a decrease in purchases of intangible assets for R&D of proprietary products.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

13. 淨資產負債比率

於2022年6月30日，本集團的淨資產負債比率(按淨債務(銀行貸款、租賃負債及其他金融負債總額減現金及現金等價物以及已抵押存款)除以淨債務及總權益的總和計算)約為8.5%，而2021年12月31日則為9.2%。該下降主要由於現金及現金等價物增加所致，但部分因營運規模擴大令銀行貸款增加所抵銷。

14. 重大投資

報告期間，本集團並無作出或持有任何重大投資(包括對一家被投資公司的任何投資，而於2022年6月30日佔本公司資產總值5%或以上)。

15. 重大收購及出售

於2022年3月31日，硬蛋集團有限公司(本公司之直接全資附屬公司，前稱科通芯城集團有限公司，「賣方」)與力萬集團有限公司(「買方」)訂立一份購股協議，據此，賣方同意按總代價4.0百萬美元向買方出售銷售股份，相當於Comlink Holdings Limited(「目標公司」)全部已發行股份之70%(「購股協議」)。目標公司主要從事開發AIoT解決方案。於完成交易後，本集團將不再於目標公司擁有任何權益，而目標公司將不再入賬為本集團之附屬公司。

有關購股協議之進一步詳情載於本公司日期為2022年4月1日的公告內。

除已披露者外，本集團於報告期間內並無作出任何重大收購及出售。

13. Net Gearing Ratio

As of June 30, 2022, the net gearing ratio of the Group, which was calculated by dividing net debt (total bank loans, lease liabilities and other financial liabilities minus cash and cash equivalents and pledged deposits) by the sum of net debt and total equity was approximately 8.5% as compared with 9.2% as at December 31, 2021. The decrease was primarily due to an increase in cash and cash equivalents, offset in part by an increase in bank loans, as a result of the increased scale in operations.

14. Significant Investments

The Group did not make or hold any material investments (including any investment in an investee company with a value of 5 per cent or more of the Company's total assets as at June 30, 2022) for the Reporting Period.

15. Material Acquisitions and Disposals

On March 31, 2022, Ingdan Group, Inc. (硬蛋集團有限公司) (a directly wholly-owned subsidiary of the Company formerly known as Cogobuy Group, Inc. (科通芯城集團有限公司), the "Seller") entered into a shares purchase agreement with Liwan Group Limited (力萬集團有限公司) (the "Purchaser") under which the Seller agreed to sell the Sale Shares, representing 70% of the entire issued shares of Comlink Holdings Limited (the "Target Company"), to the Purchaser for an aggregate consideration of US\$4.0 million (the "Shares Purchase Agreement"). The Target Company is principally engaged in the development of AIoT solutions. Upon Completion of the transaction, the Group will no longer have any interest in the Target Company and the Target Company will cease to be accounted as a subsidiary of the Group.

Further details of the Shares Purchase Agreement are set out in the announcement of the Company dated April 1, 2022.

Save as disclosed, the Group did not have any material acquisitions and disposals during the Reporting Period.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

16. 未來作重大投資及資本資產的計劃

深圳科通已於2022年6月28日向深圳證券交易所提交在深圳證券交易所創業板進行建議A股上市之上市申請，並於2022年6月30日獲深圳證券交易所通知確認建議A股上市之申請。

截至本中期報告日期，建議分拆及建議A股上市須待(其中包括)深圳證券交易所批准及完成中國證券監督管理委員會之發行註冊程序後方可作實。

與此同時，本公司已於2022年6月30日在聯交所網站發表「有關建議分拆深圳科通及其A股獨立上市之最新進展」公告作出披露。有關深圳科通進行建議分拆及獨立上市之進一步詳情可參閱本公司日期為2021年9月30日及2021年12月7日的公告，以及本公司日期為2022年3月9日有關深圳科通在中國的證券交易所進行建議分拆及建議A股上市之通函。

17. 資產抵押

除於2022年6月30日及2021年12月31日金額分別為約人民幣332.5百萬元及約人民幣382.0百萬元之已抵押銀行存款外，本集團於報告期間內並無抵押任何資產。已抵押銀行存款已作為香港及中國數家銀行所授予信貸融資的抵押。

18. 或然負債

於2022年6月30日，本集團及本公司均無任何重大或然負債。

16. Future plans for material investments and capital assets

Shenzhen Comtech has submitted its listing application to the Shenzhen Stock Exchange for the Proposed A Share Listing on the ChiNext Board of the Shenzhen Stock Exchange on June 28, 2022 and was notified by the Shenzhen Stock Exchange on June 30, 2022 that the application for the Proposed A Share Listing was acknowledged.

As of the date of this interim report, the Proposed Spin-off and the Proposed A Share Listing are subject to, among other things, the approval from the Shenzhen Stock Exchange and the completion of issuance registration procedures with the China Securities Regulatory Commission.

Meanwhile, the announcement of “Updates on the Proposed Spin-off and Separate A-share Listing of Shenzhen Comtech” was disclosed by the Company on the Stock Exchange’s website on June 30, 2022. Further details of the Proposed Spin-off and Separate Listing of Shenzhen Comtech can be referred to the announcements of the Company dated September 30, 2021, and December 7, 2021, and the circular of the Company dated March 9, 2022 in relation to the Proposed Spin-off and the Proposed A-Share Listing of Shenzhen Comtech on a stock exchange in the PRC.

17. Pledge of Assets

Except for the pledged bank deposits of approximately RMB332.5 million and approximately RMB382.0 million as at June 30, 2022 and December 31, 2021, respectively, the Group did not pledge any assets for the Reporting Period. The pledged bank deposits were placed as security for credit facilities granted by several banks in Hong Kong and PRC.

18. Contingent Liabilities

Neither the Group nor the Company had any significant contingent liabilities as at June 30, 2022.

管理層討論與分析(續) Management Discussion and Analysis (Continued)

19. 匯兌風險

報告期間內的外幣交易乃按於交易日期適用的外幣匯率換算。以外幣計值的貨幣資產及負債乃按於報告期間末適用的外幣匯率換算。匯兌收益及虧損於損益中確認。

以外幣的歷史成本計量的非貨幣資產及負債乃使用於交易日期適用的外幣匯率換算。按公平值列賬的以外幣計值的非貨幣資產及負債乃使用於釐定公平值當日適用的外幣匯率換算。

並非以人民幣(「人民幣」)為功能貨幣的業務的業績乃按與於交易日期適用的外幣匯率相若的匯率換算為人民幣。簡明綜合財務狀況表項目乃按於報告期間末的收市外幣匯率換算為人民幣。所產生的匯兌差額乃於其他全面收益內確認，並於權益中的匯兌儲備內獨立累計。

於出售並非以人民幣為功能貨幣的業務時，有關該並非以人民幣為功能貨幣的業務的匯兌差額的累計金額乃於確認出售的損益時自權益重新分類至損益。

於報告期間內，本集團並無使用任何衍生金融工具對沖涉及外幣交易及日常業務過程中產生的其他金融資產及負債的波動。本集團管理層密切監察外匯風險並將於有需要時考慮對沖重大外幣風險。

19. Foreign Exchange Exposure

Foreign currency transactions during the Reporting Period are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the end of the Reporting Period. Exchange gains and losses are recognized in profit or loss.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated using the foreign exchange rates ruling at the dates the fair value was determined.

The results of operations with functional currency other than Renminbi (“RMB”) are translated into RMB at the exchange rates approximating the foreign exchange rates ruling at the dates of transactions. Condensed consolidated statement of financial position items are translated into RMB at the closing foreign exchange rates at the end of the Reporting Period. The resulting exchange differences are recognized in other comprehensive income and accumulated separately in equity in the exchange reserve.

On disposal of an operation with functional currency other than RMB, the cumulative amount of the exchange differences relating to that operation with functional currency other than RMB is reclassified from equity to profit or loss when the profit or loss on disposal is recognized.

During the Reporting Period, the Group did not use any derivative financial instruments to hedge against the volatility associated with foreign currency transactions and other financial assets and liabilities arising in the ordinary course of business. The Group’s management monitors foreign exchange exposure closely and will consider hedging significant foreign currency exposure should the need arise.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

20. 報告期間後事項

如本公司日期為2022年7月15日的公告所述，本公司已於香港完成其更改名稱登記，並更改股份簡稱及公司標誌。香港公司註冊處處長已於2022年7月6日出具註冊非香港公司變更名稱註冊證明書，確認本公司根據香港法例第622章公司條例第16部在香港註冊的英文名稱已由「Cogobuy Group 科通芯城集團」更改為「Ingdan, Inc. 硬蛋創新」，以及本公司的中文雙重外文名稱已由「科通芯城集團」更改為「硬蛋創新」。

本公司股份於聯交所進行買賣的中文股份簡稱已由「科通芯城」更改為「硬蛋創新」及本公司股份於聯交所進行買賣的英文股份簡稱已由「COGOBUY」更改為「INGDAN」，自2022年7月21日上午9時正起生效。本公司的股份代號「400」維持不變。

本公司已更改公司標誌，以反映更改公司名稱。

此外，本公司的網站已由「www.cogobuygroup.com」更改為「www.ingdangroup.com」，自2022年6月16日起生效。

有關更改公司名稱、股份簡稱、標誌及公司網站之進一步詳情，請參閱本公司日期為2022年6月16日及2022年7月15日的公告。

20. Events after the Reporting Period

As stated in the announcement of the Company dated July 15, 2022, the Company has completed its registration of change of name in Hong Kong and change of stock short name and company logo. The Certificate of Registration of Alteration of Name of Registered Non-Hong Kong Company was issued by the Registrar of Companies in Hong Kong on July 6, 2022 confirming the registration of the English name of the Company has been changed from “Cogobuy Group 科通芯城集團” to “Ingdan, Inc. 硬蛋創新” in Hong Kong, and the dual foreign name in Chinese of the Company has been changed from “科通芯城集團” to “硬蛋創新” under Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong).

The Chinese stock short name for trading in the shares of the Company on the Stock Exchange has been changed from “科通芯城” to “硬蛋創新” and the English short name for trading in the shares of the Company on the Stock Exchange has been changed from “COGOBUY” to “INGDAN” with effect from 9:00 a.m. on July 21, 2022. The stock code of the Company remains unchanged as “400”.

The logo of the Company has been changed to reflect the change of company name.

Further, the website of the Company has been changed from “www.cogobuygroup.com” to “www.ingdangroup.com” with effect from June 16, 2022.

For further details of the change of company name, stock short names, logo and company website, please refer to the Company’s announcements on June 16, 2022 and July 15, 2022.

其他資料 Other Information

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

於2022年6月30日，董事及本公司最高行政人員在本公司或其相聯法團（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(i)須根據證券及期貨條例第XV部第7及8分部通知本公司及聯交所之權益及淡倉（包括根據證券及期貨條例有關條文董事或最高行政人員被當作或視為擁有之權益及淡倉）；(ii)根據證券及期貨條例第352條須記入該條所指本公司存置之登記冊之權益及淡倉；(iii)根據上市規則所載的標準守則須通知本公司及聯交所之權益及淡倉；或(iv)根據董事所知披露之權益及淡倉如下：

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

As at June 30, 2022, the interests and short positions of the Directors and the chief executives of the Company in the Shares, underlying Shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) 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 the Directors or chief executives have taken or deemed to have taken under such provisions of the SFO); (ii) required, pursuant to section 352 of the SFO, to be recorded in the register maintained by the Company referred to therein; (iii) required, pursuant to the Model Code contained in the Listing Rules, to be notified to the Company and the Stock Exchange; or (iv) disclosed according to the knowledge of the Directors were as follows:

(i) 於本公司股份之權益

(i) Interests in the Shares of the Company

董事姓名	權益性質	股份數目 ⁽¹⁾	概約股權百分比 ⁽³⁾
Name of Director	Nature of interest	Number of Shares ⁽¹⁾	Approximate percentage of shareholding ⁽³⁾
康先生 Mr. Kang	受控法團權益 ⁽²⁾ Interest of controlled corporation ⁽²⁾	650,200,000	46.30%
康先生 Mr. Kang	實益擁有人 Beneficial owner	1,800,000	0.13%
胡先生 Mr. Wu	實益擁有人 Beneficial owner	1,800,000	0.13%
郭女士 Ms. Guo	實益擁有人 Beneficial owner	600,000	0.04%

附註：

- (1) 所有股份均以好倉（定義見證券及期貨條例第XV部）持有。
- (2) 康先生擁有Envision Global的100%權益，而Envision Global則擁有此等股份。因此，康先生被視為於Envision Global持有之此等股份中擁有權益。
- (3) 百分比僅供闡釋用途，數字可能因四捨五入而略有出入，乃按2022年6月30日已發行股份數目（並無計及將根據受限制股份單位計劃予以發行之股份）計算。

Notes:

- (1) All the Shares are held in long position (as defined under Part XV of the SFO).
- (2) Mr. Kang owns 100% of Envision Global, which in turn owns these Shares. Mr. Kang is therefore deemed to be interested in these Shares held by Envision Global.
- (3) The percentage is for illustrative purpose only, subject to rounding error, and is calculated based on the number of Shares in issue as at June 30, 2022 (without taking into account the Shares to be issued pursuant to the RSU Scheme).

其他資料(續) Other Information (Continued)

(ii) 於證券及期貨條例第XV部所指任何本公司相聯法團之權益 (ii) Interests in any associated corporation of the Company within the meaning of Part XV of the SFO

董事姓名 Name of Director	證券及期貨條例第XV部所指本公司相聯法團的名稱 Name of associated corporation of the Company within the meaning of Part XV of the SFO	權益性質 Nature of interest	擁有權益的證券數目 Number of securities interested	概約股權百分比 Approximate percentage of shareholding
康先生 Mr. Kang	Envision Global ⁽²⁾ Envision Global ⁽²⁾	實益擁有人 Beneficial owner	1股股份 1 share	100%

附註：

- (1) 所有股份均以好倉(定義見證券及期貨條例第XV部)持有。
- (2) 康先生直接擁有Envision Global的100%權益。

Notes:

- (1) All the shares are held in long position (as defined under Part XV of the SFO).
- (2) Mr. Kang directly owns 100% of Envision Global.

除上文所披露者外，於2022年6月30日，據任何董事或本公司最高行政人員所知，概無董事或本公司最高行政人員於本公司或其相聯法團(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任何(i)根據證券及期貨條例第XV部須通知本公司及聯交所之權益或淡倉(包括根據證券及期貨條例有關條文董事被當作或視為擁有之權益及淡倉)；或(ii)根據證券及期貨條例第352條須記入該條所指的登記冊之權益或淡倉；或(iii)根據標準守則已通知本公司及聯交所之權益或淡倉。

Save as disclosed above, as at June 30, 2022, so far as is known to any Director or the chief executive of the Company, none of the Directors or the chief executives of the Company had any interests or short positions in the Shares, underlying Shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) required to be notified to the Company and the Stock Exchange pursuant to Part XV of the SFO (including the interests and short positions which the Director is taken or deemed to have under such provisions of the SFO); or (ii) required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein; or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

其他資料(續) Other Information (Continued)

主要股東於本公司股份、相關股份及債權證之權益及淡倉

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

於2022年6月30日，據董事所知悉，以下主要股東於本公司股份或相關股份中擁有已記入本公司根據證券及期貨條例第XV部第336條須存置的登記冊內之權益或淡倉：

As at June 30, 2022, so far as the Directors are aware, the following substantial shareholders had interests or short positions in the Shares or underlying Shares of the Company as recorded in the register required to be kept by the Company pursuant to section 336 of Part XV of the SFO:

名稱／姓名	權益性質	股份數目 ⁽¹⁾	概約股權百分比 ⁽⁴⁾
Name	Nature of Interest	Number of Shares ⁽¹⁾	Approximate percentage of shareholding ⁽⁴⁾
Envision Global	實益擁有人	650,200,000	46.30%
Envision Global	Beneficial owner		
康先生 ⁽²⁾	受控法團權益	650,200,000	46.30%
Mr. Kang ⁽²⁾	Interest of a controlled corporation		
康先生	實益擁有人	1,800,000	0.13%
Mr. Kang	Beneficial owner		
Total Dynamic	實益擁有人	182,888,000	13.02%
Total Dynamic	Beneficial owner		
姚女士 ⁽³⁾	受控法團權益	182,888,000	13.02%
Ms. Yao ⁽³⁾	Interest of a controlled corporation		

附註：

Notes:

- (1) 所有股份均以好倉(定義見證券及期貨條例第XV部)持有。
- (2) 康先生擁有Envision Global的100%權益，而Envision Global則擁有此等股份。因此，康先生被視為於Envision Global持有之此等股份中擁有權益。
- (3) 姚女士擁有Total Dynamic的100%權益，而Total Dynamic則擁有此等股份。因此，姚女士被視為於Total Dynamic持有之此等股份中擁有權益。
- (4) 百分比僅供闡釋用途，數字可能因四捨五入而略有出入，乃按2022年6月30日已發行股份數目(並無計及將根據受限制股份單位計劃予以發行之股份)計算。

- (1) All the Shares are held in long position (as defined under Part XV of the SFO).
- (2) Mr. Kang owns 100% of Envision Global, which in turn owns these Shares. Therefore, Mr. Kang is deemed to be interested in these Shares held by Envision Global.
- (3) Ms. Yao owns 100% of Total Dynamic, which in turn owns these Shares. Therefore, Ms. Yao is deemed to be interested in these Shares held by Total Dynamic.
- (4) The percentage is for illustrative purpose only, subject to rounding error, and is calculated based on the number of Shares in issue as at June 30, 2022 (without taking into account the Shares to be issued pursuant to the RSU Scheme).

除上文所披露者外，於2022年6月30日，董事並無獲任何人士告知其於本公司股份或相關股份中擁有已記入根據證券及期貨條例第336條須存置的登記冊內之權益或淡倉。

Save as disclosed above, as at June 30, 2022, the Directors have not been notified by any person who had interests or short positions in the Shares or underlying Shares of the Company as recorded in the register required to be kept pursuant to Section 336 of the SFO.

其他資料(續) Other Information (Continued)

僱員及薪酬政策

於2022年6月30日，本集團共有579名僱員(2021年6月30日：515名全職僱員)，當中13名(2021年：15名)為兼職僱員。本集團僱用的僱員人數視乎需要不時變動。僱員薪酬乃根據現行行業慣例及僱員的教育背景、經驗及個人表現釐定。我們定期檢討本集團僱員的薪酬政策及待遇。除養老金、內部培訓計劃、酌情花紅、醫療保險及強制性公積金外，僱員可根據個人表現評估獲授予股份獎勵。

本集團主要行政人員的薪酬由本公司薪酬委員會釐定，薪酬委員會負責根據本集團的表現及行政人員各自對本集團作出的貢獻檢討及釐定行政人員的薪酬。

本公司亦設有受限制股份單位計劃。

本集團於截至2022年6月30日止六個月產生的薪酬成本總額約為人民幣63.1百萬元(2021年：人民幣59.7百萬元)。

受限制股份單位計劃

本公司已於2014年3月1日採納一項受限制股份單位計劃，並於2014年12月21日作出修訂。受限制股份單位計劃旨在酬答本公司及其附屬公司(統稱「計劃公司」，各為一家「計劃公司」)的董事、主管人員、高級管理層及僱員盡忠職守，並使彼等的利益與股東一致。

授出的受限制股份單位用於表彰計劃公司之董事、主管人員、高級管理層及僱員對本公司過往成就作出之貢獻。本公司有意繼續發掘方法激勵、挽留及獎勵計劃公司的董事、主管人員、高級經理及僱員，並可能於日後實施其他受限制股份單位計劃或其他以股份為基礎的薪酬計劃。由於受限制股份單位計劃並無涉及由本公司授出可認購新股份之選擇權，故受限制股份單位計劃的條款不受上市規則第十七章的條文所規限。

EMPLOYEE AND REMUNERATION POLICIES

As at June 30, 2022, the Group had 579 employees in total (June 30, 2021: 515 full-time employees), of which 13 employees work part-time (2021: 15). The number of employees employed by the Group varies from time to time depending on need. Employee remuneration is determined in accordance with prevailing industry practice and employees' educational backgrounds, experiences and performance. The remuneration policy and package of the Group's employees are periodically reviewed. Apart from pension funds, in-house training programs, discretionary bonuses, medical insurance and mandatory provident fund, share awards may be granted to employees according to the assessment of individual performance.

Compensation of key executives of the Group is determined by the Company's remuneration committee which reviews and determines executives' compensation based on the Group's performance and the executives' respective contributions to the Group.

The Company also has an RSU Scheme.

The total remuneration cost incurred by the Group for the six months ended June 30, 2022 was approximately RMB63.1 million (2021: RMB59.7 million).

RSU Scheme

The Company has adopted an RSU Scheme on March 1, 2014, which was amended on December 21, 2014. The purpose of the RSU Scheme is to reward the fidelity of the directors, executive officers, senior management and employees of the Company and of its subsidiaries (collectively, "Scheme Companies" and each, a "Scheme Company") and align their interests with those of the Shareholders.

The grant of the RSUs recognized the contribution of the Scheme Companies' directors, executive officers, senior management and employees to the historical achievements of the Company. The Company has the intention to continue exploring ways to incentivise, retain and reward Scheme Companies' directors, executive officers, senior management and employees and may implement other RSU schemes or other share-based remuneration schemes in the future. The terms of the RSU Scheme are not subject to the provisions of Chapter 17 of the Listing Rules as the RSU Scheme does not involve the grant of options by the Company to subscribe for new Shares.

其他資料(續) Other Information (Continued)

於截至2022年6月30日止六個月，根據受限制股份單位計劃授予董事及僱員的受限制股份單位的變動詳情載列如下：

Details of the movement of the RSUs granted pursuant to the RSU Scheme to the Directors and employees during the six months ended June 30, 2022 are set out below:

參與者姓名	獎勵日期	已授出受限制股份單位的相關股份數目 Number of Shares underlying the RSUs granted	於2022年6月30日已歸屬 Vested as at June 30, 2022	於2022年6月30日未歸屬 Unvested as at June 30, 2022	歸屬期 Vesting period
Name of participants	Date of award				
董事					
Directors					
康先生	2014年3月1日	1,800,000	1,800,000	—	於2014年、2015年及2016年每年600,000股股份(按季分期)
Mr. Kang	March 1, 2014				600,000 Shares in each of 2014, 2015 and 2016 (in quarterly installments)
胡先生	2014年3月1日	1,800,000	1,800,000	—	於2014年、2015年及2016年每年600,000股股份(按季分期)
Mr. Wu	March 1, 2014				600,000 Shares in each of 2014, 2015 and 2016 (in quarterly installments)
其他承授人					
Other grantees					
歸屬期為三年的其他承授人 ⁽¹⁾	2014年3月1日	19,346,300	18,071,300	—	於2014年、2015年及2016年每年獲得三分之一(按季分期)
Other grantees with a vesting period of three years ⁽¹⁾	March 1, 2014				One-third of the entitlement in each of 2014, 2015 and 2016 (in quarterly installments)
歸屬期為一年的其他承授人 ⁽²⁾	2014年3月1日	7,253,700	6,423,200	—	2014年12月31日
Other grantees with a vesting period of one year ⁽²⁾	March 1, 2014				December 31, 2014
歸屬期為三年的其他承授人 ⁽³⁾	2015年7月8日	17,940,000	15,800,000	—	12季分期(由2015年7月8日起至2018年7月7日)
Other grantees with a vesting period of three years ⁽³⁾	July 8, 2015				12 quarterly installments from July 8, 2015 to July 7, 2018
歸屬期為三年的其他承授人 ⁽⁴⁾	2017年2月1日	6,000,000	5,460,000	—	12季分期(由2017年2月1日起至2020年1月31日)
Other grantees with a vesting period of three years ⁽⁴⁾	February 1, 2017				12 quarterly installments from February 1, 2017 to January 31, 2020
歸屬期為三年的其他承授人 ⁽⁵⁾	2018年11月23日	10,200,000	6,250,000	—	12季分期(由2018年11月23日起至2021年11月22日)
Other grantees with a vesting period of three years ⁽⁵⁾	November 23, 2018				12 quarterly installments from November 23, 2018 to November 22, 2021
歸屬期為三年的其他承授人 ⁽⁶⁾	2019年9月3日	14,000,000	3,833,360	124,989	12季分期(由2019年9月3日起至2022年9月2日)
Other grantees with a vesting period of three years ⁽⁶⁾	September 3, 2019				12 quarterly installments from September 3, 2019 to September 2, 2022
歸屬期為三年的其他承授人 ⁽⁷⁾	2020年7月16日	7,680,000	2,680,000	1,700,000	12季分期(由2020年7月16日起至2023年7月15日)
Other grantees with a vesting period of three years ⁽⁷⁾	July 16, 2020				12 quarterly installments from July 16, 2020 to July 15, 2023
歸屬期為三年的其他承授人	2022年4月20日	3,900,000	—	3,900,000	12季分期(由2022年4月20日起至2025年4月19日)
Other grantees with a vesting period of three years	April 20, 2022				12 quarterly installments from April 20, 2022 to April 19, 2025

其他資料(續) Other Information (Continued)

附註：

- (1) 於2022年6月30日，1,275,000個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (2) 於2022年6月30日，830,500個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (3) 於2022年6月30日，2,140,000個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (4) 於2022年6月30日，540,000個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (5) 於2022年6月30日，3,950,000個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (6) 於2022年6月30日，10,041,651個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (7) 於2022年6月30日，3,300,000個獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。

Notes:

- (1) As at June 30, 2022, 1,275,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (2) As at June 30, 2022, 830,500 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (3) As at June 30, 2022, 2,140,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (4) As at June 30, 2022, 540,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (5) As at June 30, 2022, 3,950,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (6) As at June 30, 2022, 10,041,651 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (7) As at June 30, 2022, 3,300,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.

其他資料(續) Other Information (Continued)

企業管治守則

本公司致力維持及推行嚴格的企業管治。本公司企業管治的原則是推進有效的內部監控措施，提高董事會的透明度及加強對所有股東的責任承擔。董事會認為本公司於報告期間內已遵守上市規則附錄十四所載於2022年1月1日生效的《企業管治守則》(「企業管治守則」)的所有適用守則條文，惟下文解釋的企業管治守則的守則條文第C.2.1及D.1.2條除外。

企業管治守則的守則條文第C.2.1條規定，主席與行政總裁的角色應有區分，並不應由一人同時兼任。本公司之主席與首席執行官並無區分，現時由康先生兼任該兩個角色。董事會相信，由同一人兼任主席及首席執行官的角色，可確保本集團內部領導貫徹一致，使本集團的整體策略規劃更有效及更具效率。董事會認為，現行安排將不會使權力和授權平衡受損，此架構可讓本公司迅速及有效地作出及落實決策。董事會將繼續進行檢討，並會因應本集團的整體情況，於適當時候考慮將董事會主席與本公司首席執行官的角色分開。

根據企業管治守則的守則條文第D.1.2條，管理層應每月向全體董事會成員提供更新資料，載列有關發行人的表現、狀況及前景的公正及易於理解的評估，內容足以讓董事會整體及各董事履行其職責。於報告期間內，儘管本公司管理層並無定期每月向董事會成員提供更新資料，但管理層已於每季及於適當時候向董事會提供本集團最新的業務資料，讓全體董事及時掌握本集團的表現、狀況及前景，及使彼等能履行其職責。

有關本公司企業管治常規之進一步資料將載於本公司截至2022年12月31日止年度的年報中之企業管治報告內。

CORPORATE GOVERNANCE

The Company is committed to maintaining and promoting stringent corporate governance. The principle of the Company's corporate governance is to promote effective internal control measures and to enhance the transparency and accountability of the Board to all shareholders. The Board is of the view that the Company has complied with all the applicable code provisions set out in the Corporate Governance Code (the "CG Code") contained in Appendix 14 to the Listing Rules came into effect on January 1, 2022, save and except for code provisions C.2.1 and D.1.2 of the CG Code as explained below during the Reporting Period.

Code provision C.2.1 of the CG Code stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. The Company does not have a separate chairman and chief executive officer and Mr. Kang currently performs these two roles. The Board believes that vesting the roles of both chairman and chief executive officer in the same person has the benefit of ensuring consistent leadership within the Group and enables more effective and efficient overall strategic planning for the Group. The Board considers that the balance of power and authority for the present arrangement will not be impaired and this structure will enable the Company to make and implement decisions promptly and effectively. The Board will continue to review and consider splitting the roles of chairman of the Board and the chief executive officer of the Company at a time when it is appropriate by taking into account circumstances of the Group as a whole.

Pursuant to code provision D.1.2 of the CG Code, management should provide all members of the board with monthly updates, giving a balanced and understandable assessment of the issuer's performance, position, and prospects in sufficient details to enable the board as a whole and each director to discharge their duties. During the Reporting Period, although the management of the Company did not provide a regular monthly update to the members of the Board, the management has provided to the Board on quarterly basis and when appropriate, the updated business information of the Group to keep all Directors abreast of the performance, position and prospects of the Group and to enable them to discharge their duties.

Further information concerning the corporate governance practices of the Company will be set out in the corporate governance report in the annual report of the Company for the year ending December 31, 2022.



其他資料(續) Other Information (Continued)

企業管治守則之規定會適用於2022年1月1日或之後開始的財政年度之企業管治報告。本公司將持續定期檢討及監察其企業管治常規，以確保符合企業管治守則所載之最新措施及標準，並維持本公司的企業管治常規處於高水平。

The requirements under the CG Code would apply to corporate governance reports for financial year commencing on or after January 1, 2022. The Company will continue to regularly review and monitor its corporate governance practices to ensure compliance with the latest measures and standards set out in the CG Code, and to maintain a high standard of corporate governance practices of the Company.

董事於競爭業務的權益

於報告期間內，董事並不知悉董事或本公司任何主要股東(定義見上市規則)及彼等各自的聯繫人的任何業務或權益已經或可能與本集團業務構成競爭，亦不知悉任何有關人士已經或可能與本集團發生任何其他利益衝突。

DIRECTORS' INTEREST IN A COMPETING BUSINESS

During the Reporting Period, the Directors were not aware of any business or interest of the Directors or any substantial shareholder (as defined under the Listing Rules) of the Company and their respective associates that had competed or might compete with the business of the Group and any other conflicts of interests which any such person had or might have with the Group.

遵守董事進行證券交易的標準守則

本公司已採納上市規則附錄十所載的標準守則，作為其就董事進行本公司證券交易的行為守則。經向全體董事作出特定查詢後，全體董事已確認，彼等於報告期間內已嚴格遵守標準守則。

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as set out in Appendix 10 to the Listing Rules as its code of conduct for dealings in the securities of the Company by the Directors. Having made specific enquiry of all the Directors, all the Directors confirmed that they have strictly complied with the Model Code for the Reporting Period.

董事會亦已採納標準守則以規管企業管治守則的守則條文第C.1.3條所述，可能管有關於本公司未公佈內幕消息的有關僱員進行的所有本公司證券交易。經作出合理查詢後，本公司於報告期間內並未發現本公司的有關僱員未有遵守標準守則的情況。

The Board has also adopted the Model Code to regulate all dealings by relevant employees who are likely to be in possession of unpublished inside information of the Company in respect of securities in the Company as referred to in code provision C.1.3 of the CG Code. No incident of non-compliance with the Model Code by the Company's relevant employees has been noted throughout the Reporting Period after making reasonable enquiry.

其他資料(續) Other Information (Continued)

審核委員會審閱

本公司已根據上市規則成立審核委員會(「**審核委員會**」)並制定其書面職權範圍。審核委員會的主要職責為審閱及監督本公司之財務報告程序、本集團之風險管理及內部監控系統、監察審核程序及履行董事會委派的其他職務及職責。審核委員會由三名成員組成，分別為郝純一先生、葉忻先生及馬啟元博士，彼等均為獨立非執行董事。郝純一先生為審核委員會主席。

截至2022年6月30日止六個月之未經審核中期業績已由本公司之核數師信永中和(香港)會計師事務所有限公司根據香港會計師公會發佈之《香港審核準則》第2410號「實體的獨立核數師對中期財務資料的審閱」審閱。

本集團報告期間的中期財務報告為未經審核，但已由審核委員會審閱。

董事會轄下其他委員會

除審核委員會外，本公司亦已成立提名委員會及薪酬委員會。

董事資料變動

根據上市規則第13.51B(1)條，董事履歷詳情的資料變動載列於下文：

1. 倪虹女士已辭任非執行董事，自2022年6月10日起生效。
2. 郭莉華女士已獲委任為執行董事，自2022年6月10日起生效。
3. 胡麟祥先生已獲委任為本公司全資附屬公司硬蛋集團有限公司之董事，自2022年6月10日起生效。

REVIEW BY AUDIT COMMITTEE

The Company has established an audit committee (the “**Audit Committee**”) with written terms of reference in accordance with the Listing Rules. The primary duties of the Audit Committee are to review and supervise the Company’s financial reporting process, risk management and internal control systems of the Group, oversee the audit process and perform other duties and responsibilities as assigned by the Board. The Audit Committee comprises three members, namely, Mr. Hao Chunyi, Charlie, Mr. Ye Xin and Dr. Ma Qiyuan, all being independent non-executive Directors. Mr. Hao Chunyi, Charlie is the chairman of the Audit Committee.

The unaudited interim results for the six months ended June 30, 2022 have been reviewed in accordance with Hong Kong Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Hong Kong Institute of Certified Public Accountants, by the Company’s auditor, SHINEWING (HK) CPA Limited.

The interim financial report of the Group for the Reporting Period is unaudited but has been reviewed by the Audit Committee.

OTHER BOARD COMMITTEE

In addition to the Audit Committee, the Company has also established a nomination committee and a remuneration committee.

CHANGES TO DIRECTORS’ INFORMATION

Pursuant to Rule 13.51B(1) of the Listing Rules, the changes in information of Directors’ biographical details are set out below:

1. Ms. Ni Hong, Hope has resigned as a non-executive Director with effect from June 10, 2022.
2. Ms. Guo Lihua has been appointed as an executive Director with effect from June 10, 2022.
3. Mr. Wu Lun Cheung Allen has been appointed as a director of Ingdan Group, Inc., a wholly-owned subsidiary of the Company, with effect from June 10, 2022.

其他資料(續) Other Information (Continued)

4. 胡麟祥先生已辭任本集團以下公司之董事，自2022年6月30日起生效：

- Silver Ray Group Limited；及
- 科通芯城環球有限公司。

除上文所提及者外，自本公司2021年年報登載日期以來，並無其他董事資料變動需根據上市規則第13.51B(1)條予以披露。

4. Mr. Wu Lun Cheung Allen has resigned as a director of following companies of the Group with effect from June 30, 2022:

- Silver Ray Group Limited; and
- Cogobuy Worldwide Limited.

Save as mentioned above, there is no other change in the Directors' information required to be disclosed under Rule 13.51B(1) of the Listing Rules since the date of publication of the 2021 annual report of the Company.

購買、出售或贖回本公司的上市證券

於截至2022年6月30日止六個月內，本公司在聯交所以約33.9百萬港元(未扣開支)的總代價購回15,107,000股股份。已購回的股份已隨後被註銷。有關購回乃由董事會進行，旨在提升股東的長期價值。已購回股份之詳情如下：

PURCHASE, SALE OR REDEMPTION OF COMPANY'S LISTED SECURITIES

During the six months ended June 30, 2022, the Company repurchased 15,107,000 shares on the Stock Exchange for an aggregate consideration of approximately HKD33.9 million before expenses. The repurchased shares were subsequently cancelled. The repurchase was effected by the Board for the enhancement of shareholder value in the long term. Details of the shares repurchased are as follows:

購回月份 Month of repurchase	已購回 股份數目 No. of shares repurchased	每股股份之購回代價 Repurchase consideration per Share			已付 總代價 Aggregate consideration paid 港元 HKD
		已付 最高價格 Highest price paid 港元 HKD	已付 最低價格 Lowest price paid 港元 HKD		
2022年1月 January 2022	3,418,000	2.45	2.29	8,151,320	
2022年4月 April 2022	2,627,000	2.15	1.96	5,368,580	
2022年5月 May 2022	5,805,000	2.42	2.15	13,099,030	
2022年6月 June 2022	3,257,000	2.35	2.15	7,312,730	
總計 Total	15,107,000			33,931,660	

其他資料(續) Other Information (Continued)

除本報告所披露者外，於截至2022年6月30日止六個月內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何聯交所上市證券。

Save as disclosed in this report, during the six months ended June 30, 2022, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's securities listed on the Stock Exchange.

中期股息

董事會不建議派發截至2022年6月30日止六個月的中期股息(2021年：無)。

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended June 30, 2022. (2021: Nil)

訴訟

截至2022年6月30日，本公司並無牽涉任何重大訴訟或仲裁事項。董事亦不知悉任何尚未了結或對本公司構成威脅的重大訴訟或索賠。

LITIGATION

As of June 30, 2022, the Company was not involved in any material litigation or arbitration. Nor were the Directors aware of any material litigation or claims that were pending or threatened against the Company.

有關違規事項的更新

因為有關中國業主拒絕合作，我們與相關業主訂立的若干租賃協議並未向有關政府機關登記。根據中國有關法律及法規，有關政府機關可要求租賃訂約方於指定期間內登記有關租賃，若未能於指定期間內加以糾正，租賃訂約方可遭罰款人民幣1,000元至人民幣10,000元。於上市日期至2022年6月30日期間，我們並無遭任何機關責令於指定期間內登記有關租賃協議。此外，因未登記有關租賃而可能遭施加的罰款並不重大。

UPDATE ON NON-COMPLIANCE MATTERS

Certain lease agreements we entered into with respective PRC landlords had not been registered with the relevant government authorities due to the non-cooperation of the relevant landlords. Under relevant PRC laws and regulations, the relevant governmental authority may ask the parties to a lease to register the lease within a given period, and a fine ranging between RMB1,000 to RMB10,000 may be imposed on the parties to a lease for failing to rectify within the given period. During the period between the Listing Date and June 30, 2022, we had not been ordered by any authorities to register the lease agreements within a given period. In addition, the fine which may potentially be imposed as a result of the failure to register the relevant leases would be immaterial.

我們的中國法律顧問認為，上述事件對本集團整體而言不屬重大，而所提及的所有中國政府機關均指上述事宜的主管機關。

Our PRC Legal Advisor is of the view that the above incident is not material to our Group as a whole, and all the PRC governmental authorities referred to are the competent authorities for the matters mentioned.

鑑於因我們未就租賃物業之租賃協議進行登記而可能招致之最高罰金並不重大，董事認為此違規事件將不會對我們的營運或財務狀況構成重大影響。

Our Directors are of the view that this non-compliance incident will not have a material operational or financial impact on us, given that the potential maximum fine for failure to register lease agreements for properties we leased would be immaterial.



其他資料(續) Other Information (Continued)

本公司承諾其將及時糾正所有違規事項，並將於本公司其後的中期及年度報告中更新糾正違規事件之進展。

The Company undertakes that it will rectify all non-compliances in a timely manner and will update the progress of the rectification of the non-compliance incidents in the Company's subsequent interim and annual reports.

刊發中期報告

本公司報告期間的中期報告(載有上市規則規定的所有資料)將於適當時候寄發予股東，並將在聯交所網站(www.hkexnews.hk)及本公司網站(www.ingdangroup.com)上登載於以供查閱。

PUBLICATION OF INTERIM REPORT

The interim report of the Company for Reporting Period containing all the information required by the Listing Rules will be dispatched to the Shareholders and made available for review on the websites of the Stock Exchange (www.hkexnews.hk) and the Company (www.ingdangroup.com) in due course.

代表董事會

For and on behalf of the Board

主席、首席執行官兼執行董事
康敬偉
香港
2022年8月31日

KANG Jingwei, Jeffrey
Chairman, Chief Executive Officer and Executive Director
Hong Kong
August 31, 2022

簡明綜合中期財務資料審閱報告

Report on Review of Condensed Consolidated Interim Financial Information



SHINEWING (HK) CPA Limited
17/F., Windsor House, 311 Gloucester Road
Causeway Bay, Hong Kong

信永中和(香港)會計師事務所有限公司
香港銅鑼灣
告士打道331號皇室大廈17樓

致硬蛋創新(前稱科通芯城集團)董事會

(於開曼群島註冊成立的有限公司)

TO THE BOARD OF DIRECTORS OF ING DAN, INC. (FORMERLY KNOWN AS COGOBUY GROUP)

(Incorporated in the Cayman Islands with limited liability)

引言

本核數師(以下簡稱「我們」)已審閱列載於第35至84頁的硬蛋創新(前稱科通芯城集團)(「貴公司」)及其附屬公司的簡明綜合財務報表,此報表包括於2022年6月30日的簡明綜合財務狀況表與截至該日止六個月期間的相關簡明綜合損益及其他全面收益表、權益變動表和現金流量表,以及其他附註解釋。香港聯合交易所有限公司(「聯交所」)《證券上市規則》規定,就中期財務資料擬備的報告必須符合以上規則的有關條文以及香港會計師公會(「香港會計師公會」)頒佈的《香港會計準則》(「香港會計準則」)第34號「中期財務報告」。貴公司董事須負責根據香港會計準則第34號擬備及列報該等簡明綜合財務報表。我們的責任是根據我們的審閱對該等簡明綜合財務報表作出結論,並僅按照我們協定的業務約定條款向閣下(作為整體)報告我們的結論,除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

INTRODUCTION

We have reviewed the condensed consolidated financial statements of Ingdan Inc., (formerly known as Cogobuy Group) (the “Company”) and its subsidiaries set out on pages 35 to 84, which comprise the condensed consolidated statement of financial position as of 30 June 2022 and the related condensed consolidated statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the six-month period then ended, and other explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.



簡明綜合中期財務資料審閱報告(續)

Report on Review of Condensed Consolidated Interim Financial Information (Continued)

審閱範圍

我們已根據香港會計師公會頒佈的《香港審閱準則》第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱該等簡明綜合財務報表包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據《香港審計準則》進行審計的範圍為小，故不能令我們可保證我們將知悉在審計中可能被發現的所有重大事項。因此，我們不會發表審計意見。

結論

按照我們的審閱，我們並無發現任何事項，令我們相信簡明綜合財務報表未有在各重大方面根據香港會計準則第34號擬備。

其他事宜

截至2021年6月30日止六個月期間的簡明綜合損益及其他全面收益表、權益變動表和現金流量表的比較資料以及該等簡明綜合財務報表所載的相關附註解釋乃未經根據《香港審閱準則》第2410號「由實體的獨立核數師執行中期財務資料審閱」審閱。

信永中和(香港)會計師事務所有限公司
執業會計師
關志峰
執業證書編號：P06614

香港
2022年8月31日

SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the HKICPA. A review of these condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

OTHER MATTER

The comparative condensed consolidated statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the six-month period ended 30 June 2021 and the relevant explanatory notes included in these condensed consolidated financial statements have not been reviewed in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”.

SHINEWING (HK) CPA Limited
Certified Public Accountants
Kwan Chi Fung
Practising Certificate Number: P06614

Hong Kong
31 August 2022

簡明綜合損益及其他全面收益表

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

截至2022年6月30日止六個月 For the six months ended 30 June 2022

		截至6月30日止六個月 Six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
	附註 Notes		
收入	Revenue	4,702,383	3,927,305
銷售成本	Cost of sales	(4,278,003)	(3,582,662)
毛利	Gross profit	424,380	344,643
其他收入	Other income	73,715	4,772
銷售及分銷開支	Selling and distribution expenses	(96,311)	(31,826)
研發開支	R&D expenses	(92,643)	(61,043)
行政及其他經營開支	Administrative and other operating expenses	(85,232)	(84,181)
財務成本	Finance costs	(29,352)	(23,148)
視作出售聯營公司的收益	Gain on deemed disposal of associates	—	32,119
出售附屬公司的收益	Gain on disposal of subsidiaries	48,913	4,275
應佔聯營公司業績	Share of results of associates	1,411	5,388
除稅前溢利	Profit before tax	244,881	190,999
所得稅開支	Income tax expenses	(33,000)	(18,553)
期內溢利	Profit for the period	211,881	172,446
以下應佔期內溢利：	Profit for the period attributable to:		
本公司擁有人	Owners of the Company	131,691	110,464
非控股權益	Non-controlling interests	80,190	61,982
		211,881	172,446

簡明綜合損益及其他全面收益表(續)

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

		截至6月30日止六個月 Six months ended 30 June	
	附註 Note	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
期內其他全面收益(開支)	Other comprehensive income (expense) for the period		
<i>其後不會重新分類至損益的項目：</i>	<i>Items that will not be reclassified subsequently to profit or loss:</i>		
財務報表由功能貨幣換算為呈報貨幣所產生的匯兌差額	Exchange differences arising on translation of financial statements from functional currency to presentation currency	50,714	(44,799)
按公平值計入其他全面收益的金融資產的公平值變動淨額	Net change in fair value of financial assets at fair value through other comprehensive income	(137,628)	(79,551)
		(86,914)	(124,350)
<i>其後可能重新分類至損益的項目：</i>	<i>Item that may be reclassified subsequently to profit or loss:</i>		
換算海外業務財務報表所產生的匯兌差額	Exchange differences arising on translation of financial statements of foreign operations	—	(4,050)
		—	(4,050)
期內其他全面開支	Other comprehensive expense for the period	(86,914)	(128,400)
期內全面收益總額	Total comprehensive income for the period	124,967	44,046
以下應佔期內全面收益(開支)總額：	Total comprehensive income (expense) for the period attributable to:		
本公司擁有人	Owners of the Company	35,649	(15,860)
非控股權益	Non-controlling interests	89,318	59,906
		124,967	44,046
每股盈利	EARNINGS PER SHARE		
基本(人民幣元)	Basic (RMB)	11	0.079
攤薄(人民幣元)	Diluted (RMB)		0.079

簡明綜合財務狀況表

Condensed Consolidated Statement of Financial Position

於2022年6月30日 As at 30 June 2022

		附註 Notes	於2022年 6月30日 As at 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 As at 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
非流動資產	Non-current assets			
廠房及設備	Plant and equipment		8,015	7,748
使用權資產	Right-of-use assets	12	42,567	42,267
無形資產	Intangible assets		881,303	976,854
商譽	Goodwill		607,007	607,007
按公平值計入其他全面 收益的金融資產	Financial assets at fair value through other comprehensive income	13	684,809	577,430
應收貸款	Loans receivables	14	269,608	269,239
於聯營公司的權益	Interests in associates		24,267	22,855
			2,517,576	2,503,400
流動資產	Current assets			
存貨	Inventories		2,316,572	2,227,666
貿易應收款項、應收票據 及其他應收款項	Trade, bills and other receivables	15	1,442,835	2,326,508
應收貸款	Loans receivables	14	273,209	205,842
已抵押銀行存款	Pledged bank deposits		332,500	382,013
現金及現金等價物	Cash and cash equivalents		656,147	137,295
			5,021,263	5,279,324
流動負債	Current liabilities			
貿易及其他應付款項	Trade and other payables	16	1,279,076	2,054,583
租賃負債	Lease liabilities	12	17,627	17,076
合約負債	Contract liabilities		249,754	106,365
應付所得稅	Income tax payables		39,005	47,092
銀行貸款	Bank loans	17	811,017	405,321
			2,396,479	2,630,437
流動資產淨額	Net current assets		2,624,784	2,648,887
總資產減流動負債	Total assets less current liabilities		5,142,360	5,152,287

簡明綜合財務狀況表(續)

Condensed Consolidated Statement of Financial Position (Continued)

於2022年6月30日 As at 30 June 2022

		附註 Notes	於2022年 6月30日 As at 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 As at 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
非流動負債	Non-current liabilities			
遞延稅項負債	Deferred tax liabilities		45,915	49,181
其他金融負債	Other financial liabilities	18	551,509	531,995
合約負債	Contract liabilities		2,821	2,821
租賃負債	Lease liabilities	12	26,154	26,143
			626,399	610,140
資產淨額	Net assets		4,515,961	4,542,147
資本及儲備	Capital and reserves			
股本	Share capital	19	1	1
儲備	Reserves		4,096,373	4,154,637
			4,096,374	4,154,638
非控股權益	Non-controlling interests		419,587	387,509
			4,515,961	4,542,147

簡明綜合權益變動表

Condensed Consolidated Statement of Changes in Equity

截至2022年6月30日止六個月 For the six months ended 30 June 2022

		股本	股份溢價	資本儲備	以股份為基礎 的補償儲備	其他儲備	就受限制 股份單位計劃 (受限制股份 單位計劃)	匯兌儲備	法定儲備	公平值儲備	保留溢利	總計	非控股權益	總計
							持有的股份 Shares held for the Restricted Share Unit Scheme							
		Share capital	Share premium	Capital reserve	Share-based compensation reserve	Other reserve	(the RSU Scheme)	Exchange reserve	Statutory reserves	Fair value reserve	Retained profits	Total	Non- controlling interests	Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
		(附註19) (note 19)												
於2021年1月1日(經審核)	At 1 January 2021 (audited)	1	2,115,407	18,923	26,399	(6,489)	(48,716)	80,949	13,891	(136,285)	1,876,023	3,940,103	283,483	4,223,586
期內溢利	Profit for the period	-	-	-	-	-	-	-	-	-	110,464	110,464	61,982	172,446
期內其他全面(開支)收益：	Other comprehensive (expense) income for the period:													
財務報表由功能貨幣 換算為呈報貨幣 所產生的匯兌差額	Exchange differences arising on translation of financial statements of functional currency to presentation currency	-	-	-	-	-	-	(42,723)	-	-	-	(42,723)	(2,076)	(44,799)
按公平值計入其他全面 收益的金融資產的 公平值變動淨額	Net change in fair value of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	-	-	(79,551)	-	(79,551)	-	(79,551)
換算海外業務財務報表 所產生的匯兌差額	Exchange differences arising on translation of financial statements of foreign operations	-	-	-	-	-	-	(4,050)	-	-	-	(4,050)	-	(4,050)
期內全面(開支)收益總額	Total comprehensive (expense) income for the period	-	-	-	-	-	-	(46,773)	-	(79,551)	110,464	(15,860)	59,906	44,046
非控股股東注資	Capital contribution from non-controlling shareholder	-	-	-	-	-	-	-	-	-	-	-	12,920	12,920
因一名投資者注資 而導致一間附屬公司的 股權發生變動(並無失去 控制權)	Change of equity interest in a subsidiary without loss of control upon capital contribution from an investor	-	-	-	-	(13,415)	-	-	-	-	-	(13,415)	13,415	-
出售一間附屬公司的權益 (並無失去控制權)	Disposal of interest in a subsidiary without loss of control	-	-	-	-	(2,602)	-	-	-	-	-	(2,602)	2,602	-
出售附屬公司	Disposal of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(7,391)	(7,391)
向非控股股東宣派的股息	Dividends declared to non-controlling shareholders	-	-	-	-	-	-	-	-	-	-	-	(23,184)	(23,184)
根據受限制股份單位計劃 發行股份	Issue of shares under the RSU Scheme	-	-	-	(2,952)	-	2,952	-	-	-	-	-	-	-
按權益結算以股份支付的 補償開支	Equity-settled share-based compensation expense	-	-	-	3,994	-	-	-	-	-	-	3,994	-	3,994
於2021年6月30日 (未經審核)	At 30 June 2021 (unaudited)	1	2,115,407	18,923	27,441	(22,506)	(45,764)	34,176	13,891	(215,836)	1,986,487	3,912,220	341,751	4,253,971

簡明綜合權益變動表(續)

Condensed Consolidated Statement of Changes in Equity (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

		股本	股份溢價	以股份為基礎的補償儲備			其他儲備	就受限制股份單位計劃 (「受限制股份單位計劃」) 持有的股份	匯兌儲備	法定儲備	公平值儲備	保留溢利	總計	非控股權益	總計
				資本儲備	Share-based compensation reserve	Other reserve									
		Share capital	Share premium	Capital reserve	Share-based compensation reserve	Other reserve	(the "RSU Scheme")	Exchange reserve	Statutory reserves	Fair value reserve	Retained profits	Total	Non-controlling interests	Total	
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	
		(附註21) (note 21)													
於2022年1月1日(經審核)	At 1 January 2022 (audited)	1	2,115,407	18,923	26,274	(22,506)	(43,097)	22,653	13,891	(161,133)	2,184,225	4,154,638	387,509	4,542,147	
期內溢利	Profit for the period	-	-	-	-	-	-	-	-	-	131,691	131,691	80,190	211,881	
期內其他全面(開支)收益：	Other comprehensive (expense) income for the period:	-	-	-	-	-	-	-	-	-	-	-	-	-	
財務報表由功能貨幣換算為呈報貨幣所產生的匯兌差額	Exchange differences arising on translation of financial statements of functional currency to presentation currency	-	-	-	-	-	-	41,586	-	-	-	41,586	9,128	50,714	
按公平值計入其他全面收益的金融資產的公平值變動淨額	Net change in fair value of financial assets at fair value through other comprehensive income	-	-	-	-	-	-	-	-	(137,628)	-	(137,628)	-	(137,628)	
期內全面(開支)收益總額	Total comprehensive (expense) income for the period	-	-	-	-	-	-	41,586	-	(137,628)	131,691	35,649	89,318	124,967	
出售附屬公司	Disposal of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	13,765	13,765	
附屬公司擁有權權益變動	Changes in ownership interests in subsidiaries	-	-	-	-	(87,678)	-	-	-	-	-	(87,678)	(47,107)	(134,785)	
按權益結算以股份為基礎的補償開支	Equity-settled share-based compensation expenses	-	-	-	1,576	-	-	-	-	-	-	1,576	-	1,576	
根據受限制股份單位計劃發行股份	Issue of shares under the RSU Scheme	-	-	-	(1,261)	-	1,261	-	-	-	-	-	-	-	
購回及註銷自身股份	Repurchase and cancellation of own shares	-	(31,709)	-	-	-	-	-	-	-	-	(31,709)	-	(31,709)	
於2022年6月30日(未經審核)	At 30 June 2022 (unaudited)	1	2,083,698	18,923	26,589	(110,184)	(41,836)	64,239	13,891	(298,761)	2,315,916	4,072,476	443,485	4,515,961	

簡明綜合現金流量表

Condensed Consolidated Statement of Cash Flows

截至2022年6月30日止六個月 For the six months ended 30 June 2022

		截至6月30日止六個月 Six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
經營活動	OPERATING ACTIVITIES		
經營所得(所用)現金	Cash generated (used in) from operations	177,727	(4,450)
已付所得稅	Income tax paid	(44,886)	(9,159)
經營活動所得(所用)現金淨額	NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	132,841	(13,609)
投資活動	INVESTING ACTIVITIES		
存放已抵押銀行存款	Placement of pledged bank deposits	—	(137,295)
解除已抵押銀行存款	Release of pledged bank deposits	49,513	—
購買無形資產	Purchase of intangible assets	—	(135,981)
購置廠房及設備	Purchase of plant and equipment	(1,596)	(1,703)
出售附屬公司的現金流出淨額	Net cash outflows from disposal of subsidiaries	—	(29)
來自一間聯營公司的股息	Dividend received from an associate	—	525
已收利息	Interest received	621	659
出售按公平值計入損益的 金融資產所得款項	Proceeds on disposal of financial assets at FVTPL	—	25,210
收購附屬公司的現金流入淨額	Net cash inflows from acquisition of subsidiaries	—	43,222
提取已抵押銀行存款	Withdrawal of pledged bank deposits	—	142,531
出售附屬公司所得款項	Proceeds from disposal of subsidiaries	17,179	—
收購附屬公司額外權益的已付 代價	Consideration paid for acquisition of additional interest in subsidiaries	(134,785)	—
投資活動所用現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(69,068)	(62,861)

簡明綜合現金流量表(續)

Condensed Consolidated Statement of Cash Flows (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

		截至6月30日止六個月 Six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
融資活動	FINANCING ACTIVITIES		
新籌銀行貸款	New bank loans raised	1,067,197	392,416
一名投資者對一間附屬公司注資所得款項	Proceeds from capital contribution to a subsidiary by an investor	—	150,000
一名非控股股東注資所得款項	Proceeds from capital contribution by a non-controlling shareholder	—	12,920
已收政府補助	Government grants received	1,784	2,191
已付利息	Interests paid	(8,048)	(2,858)
支付租賃負債	Payment of lease liabilities	(12,435)	(8,246)
向非控股股東派付的股息	Dividends paid to non-controlling shareholders	—	(13,452)
償還銀行貸款	Repayment of bank loans	(644,781)	(342,369)
融資活動所得現金淨額	NET CASH FROM FINANCING ACTIVITIES	403,717	190,602
現金及現金等價物增加(減少)淨額	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	467,490	114,132
期初現金及現金等價物	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	137,295	403,700
匯率變動的影響	Effect of foreign exchange rates changes	51,362	(3,837)
期末現金及現金等價物，以銀行結餘及現金代表	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD, represented by bank balances and cash	656,147	513,995



簡明綜合中期財務資料附註

Notes to the Condensed Consolidated Interim Financial Information

截至2022年6月30日止六個月 For the six months ended 30 June 2022

1. 一般資料

硬蛋創新(前稱「科通芯城集團」)(「本公司」)為一間於2012年2月1日在開曼群島根據開曼群島法例第22章《公司法》(1961年第3號法例,經綜合及修訂)註冊成立的獲豁免有限公司,其股份於2014年7月18日在聯交所主板上市。

本公司註冊辦事處的地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands。本公司主要營業地點的地址為中國深圳市南山區高新南九道55號微軟科通大廈11樓。

本公司董事認為,本公司的直接控股公司及最終控股公司為於英屬處女群島(「英屬處女群島」)註冊成立的Envision Global Investments Limited。

本集團主要從事(i)集成電路(「IC」)、其他電子元器件、人工智能與物聯網(「AIoT」)產品及自研與半導體產品的銷售;(ii)向第三方商戶收取使用電商平台的佣金費用(「第三方平台收入」);(iii)提供軟件授權經營服務;及(iv)提供供應鏈金融服務(「引力金服」)。

本公司及其附屬公司(統稱為「本集團」)(於香港註冊成立者)的功能貨幣為美元(「美元」),而於中國成立的附屬公司的功能貨幣為人民幣(「人民幣」)。由於本集團中央管理層位於中國,為方便簡明綜合中期財務資料的使用者,簡明綜合中期財務資料以人民幣呈列。

1. GENERAL INFORMATION

Ingdan, Inc. (formerly known as “Cogobuy Group”) (the “Company”) is a limited company incorporated on 1 February 2012 in the Cayman Islands under the Companies Law, (Chapter 22, Law 3 of 1961, as consolidated and revised) of the Cayman Islands as an exempted company and its shares were listed on the Main Board of the Stock Exchange on 18 July 2014.

The address of the registered office of the Company is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands. The address of the principal place of business of the Company is 11/F., Microsoft Comtech Tower, No. 55 Gaoxin South 9th Road, Nanshan District, Shenzhen, the PRC.

In the opinion of the directors of the Company, the immediate holding company and the ultimate holding company of the Company are Envision Global Investments Limited, which was incorporated in the British Virgin Islands (the “BVI”).

The Group was principally engaged in (i) the sales of integrated circuits (“IC”), other electronic components, Artificial Intelligence and Internet of Things (“AIoT”) products and proprietary and semi-conductor products; (ii) commission fees charged to third-party merchants for using the e-commerce marketplaces (“marketplace income”); (iii) provision of software licensing services; and (iv) the provision of supply chain financing services (“IngFin Financing Services”).

The functional currency of the Company and its subsidiaries (collectively referred to as the “Group”) incorporated in Hong Kong is United States dollars (“US\$”) while the functional currency of the subsidiaries established in the PRC are Renminbi (“RMB”). The condensed consolidated interim financial information are presented in RMB for the convenience of users of the condensed consolidated interim financial information as the central management of the Group was located in the PRC.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

2. 編製基準

本集團截至2022年6月30日止六個月的簡明綜合中期財務資料乃遵照香港會計師公會(「香港會計師公會」)所頒佈的《香港會計準則》(「香港會計準則」)第34號「中期財務報告」以及聯交所《證券上市規則》(「上市規則」)附錄十六的適用披露規定編製。

3. 主要會計政策

除按公平值計入其他全面收益的金融資產乃按公平值計量外，簡明綜合中期財務資料乃根據歷史成本法編製。

除下述者外，簡明綜合中期財務資料所用的會計政策與編製本集團截至2021年12月31日止年度的年度綜合財務報表所遵循者一致。

於本中期期間，本集團已首次應用以下由香港會計師公會所頒佈於本集團自2022年1月1日開始的財政年度生效的《香港財務報告準則》(「香港財務報告準則」)修訂。

香港財務報告準則第16號的修訂	2021年6月30日後之 新冠肺炎疫情相關的 租金減讓
香港財務報告準則第3號的修訂	對概念框架的提述
香港會計準則第16號的修訂	物業、廠房及設備： 達到預期使用狀態 前的銷售收入
香港會計準則第37號的修訂	虧損性合約－履行 合約的成本
香港財務報告準則的修訂	香港財務報告準則 2018年至2020年 週期的年度改進

於本中期期間內採用香港財務報告準則的修訂對本集團當期及過往期間的財務表現及狀況及／或本簡明綜合中期財務資料所載的披露並無重大影響。

2. BASIS OF PREPARATION

The condensed consolidated interim financial information of the Group for the six months ended 30 June 2022 have been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”) and with the applicable disclosure provisions of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”) and.

3. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated interim financial information have been prepared on the historical cost basis except for financial asset at FVTOCI, which are measured at fair value.

The accounting policies used in the condensed consolidated interim financial information are consistent with those followed in the preparation of the Group’s annual consolidated financial statements for the year ended 31 December 2021 except as described below.

In the current interim period, the Group has applied, for the first time, the following amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA which are effective for the Group’s financial year beginning on 1 January 2022.

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

The application of the amendments to HKFRSs in the current interim period has had no material impact on the Group’s financial performance and positions for the current and prior periods and/or on the disclosures set out in these condensed consolidated interim financial information.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

4. 收入

收入指(i) IC、其他電子元器件、AIoT產品及自研與半導體產品的銷售額；(ii) 第三方平台收入；(iii) 軟件授權經營服務收入；及(iv) 引力金服所產生的利息收入。本集團的期內收入分析如下：

4. REVENUE

Revenue represents (i) the sales of IC, other electronic components, AIoT products and proprietary and semi-conductor products; (ii) marketplace income; (iii) service revenue from software licensing; and (iv) interest income generated from IngFin Financing Services. An analysis of the Group's revenue for the period is as follows:

		截至6月30日止六個月 Six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
屬於香港財務報告準則 第15號範圍內的客戶合約 收入	Revenue from contracts with customers, within the scope of HKFRS 15		
— IC、其他電子元器件、AIoT 產品及自研與半導體產品 的銷售額	— Sales of IC, other electronic components, AIoT products and proprietary and semi-conductor products	4,683,168	3,908,685
— 第三方平台收入	— Marketplace income	—	5,220
— 軟件授權經營服務收入	— Service revenue from software licensing	4,622	4,301
		4,687,790	3,918,206
來自其他來源的收入	Revenue from other sources		
— 來自引力金服的利息收入	— Interest income from IngFin Financing Services	14,593	9,099
		4,702,383	3,927,305

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

4. 收入(續)

以下載列本集團從不同報告分部產生的客戶合約收入按(i)確認時間；及(ii)地區市場劃分的分類：

4. REVENUE (Continued)

Set out below is the disaggregation of the Group's revenue from contracts with customers by (i) timing of recognition; and (ii) geographical markets, arising from different reporting segments:

		科通技術 Comtech 人民幣千元 RMB'000	硬蛋科技 Ingdan 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
截至2022年6月30日 止六個月(未經審核)	For the six months ended 30 June 2022 (unaudited)			
貨品及服務收入：	Revenue from goods and services:			
— IC、其他電子器 件、AIoT產品及自 研與半導體產品的 銷售額	— Sales of IC, other electronic components, AIoT products and proprietary and semi-conductor products	4,066,979	616,189	4,683,168
— 軟件授權經營服務 收入	— Service revenue from software licensing	—	4,622	4,622
		4,066,979	620,811	4,687,790
收入確認時間：	Timing of revenue recognition:			
— 於一個時點	— At a point in time	4,066,979	616,189	4,683,168
— 於一段時間	— Overtime	—	4,622	4,622
		4,066,979	620,811	4,687,790
地區市場：	Geographical markets:			
— 中國(包括香港)	— The PRC (including Hong Kong)	4,066,979	620,811	4,687,790

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

4. 收入(續)

4. REVENUE (Continued)

		科通技術 Comtech 人民幣千元 RMB'000	硬蛋科技 Ingdan 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
截至2021年6月30日 止六個月(未經審核)	For the six months ended 30 June 2021 (unaudited)			
貨品及服務收入：	Revenue from goods and services:			
— IC、其他電子元器 件、AIoT產品及自 研與半導體產品的 銷售額	— Sales of IC, other electronic components, AIoT products and proprietary and semi-conductor products	3,022,548	886,137	3,908,685
— 第三方平台收入	— Marketplace income	—	5,220	5,220
— 軟件授權經營服務 收入	— Service revenue from software licensing	—	4,301	4,301
		3,022,548	895,658	3,918,206
收入確認時間：	Timing of revenue recognition:			
— 於一個時點	— At a point in time	3,022,548	891,357	3,913,905
— 於一段時間	— Overtime	—	4,301	4,301
		3,022,548	895,658	3,918,206
地區市場：	Geographical markets:			
— 中國(包括香港)	— The PRC (including Hong Kong)	3,022,548	788,427	3,810,975
— 東南亞	— Southeast Asia	—	107,231	107,231
		3,022,548	895,658	3,918,206

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

5. 分部資料

向本公司執行董事(即主要營運決策者(「主要營運決策者」))報告以作資源分配及分部表現評估用途的資料專注於所提供貨品或服務類型。本公司的執行董事已選擇圍繞產品及服務的差異組織本集團。

按與資料內部呈報予本集團主要營運決策者以作資源分配及表現評估用途一致的方式，本集團已識別兩個可呈報分部：

— 科通技術：銷售IC、其他電子元器件

— 硬蛋科技：銷售自研與半導體產品、引力金服、第三方平台運作、軟件授權經營及孵化器業務

主要營運決策者所識別的科通技術及硬蛋科技經營分部獨立管理，原因是各業務講求不同的專業知識及營銷策略。

5. SEGMENT INFORMATION

Information reported to the executive directors of the Company, being the chief operating decision makers (the “CODM”), for the purpose of resource allocation and assessment of segment performance focuses on types of goods or services provided. The executive directors of the Company have chosen to organise the Group around differences in products and services.

In a manner consistent with the way in which information is reported internally to the Group’s CODM for the purposes of resource allocation and performance assessment, the Group has identified two reportable segments:

— Comtech: Sales of IC, other electronic components

— Ingdan: Sales of proprietary and semi-conductor products, IngFin Financing Services, marketplace operation, software licensing and incubator business

Operating segments in Comtech and Ingdan, as identified by the CODM, are managed separately because each business required different expertise and marketing strategies.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

5. 分部資料(續)

分部收入及業績

以下為本集團按可呈報分部劃分的收入及業績分析。

截至2022年6月30日止六個月

5. SEGMENT INFORMATION (Continued)

Segment revenues and results

The following is an analysis of the Group's revenue and results by reportable segments.

For the six months ended 30 June 2022

		科通技術 Comtech 人民幣千元 RMB'000 (未經審核) (Unaudited)	硬蛋科技 Ingdan 人民幣千元 RMB'000 (未經審核) (Unaudited)	總計 Total 人民幣千元 RMB'000 (未經審核) (Unaudited)
收入	Revenue			
— 對外收入	— External revenue	4,066,979	635,404	4,702,383
— 分部間收入	— Inter-segment revenue	25,809	16,110	41,919
分部收入	Segment revenue	4,092,788	651,514	
對銷	Eliminations			(41,919)
集團收入	Group revenue			4,702,383
分部溢利	Segment profit	216,486	67,353	283,839
未分配收入	Unallocated income			933
未分配公司開支	Unallocated corporate expenses			(82,891)
未分配財務成本	Unallocated finance costs			(7,324)
出售附屬公司的收益	Gain on disposal of subsidiaries			48,913
應佔聯營公司業績	Share of results of associates			1,411
除稅前溢利	Profit before tax			244,881

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

5. 分部資料(續)

分部收入及業績(續)

截至2021年6月30日止六個月

5. SEGMENT INFORMATION (Continued)

Segment revenues and results (Continued)

For the six months ended 30 June 2021

		科通技術 Comtech 人民幣千元 RMB'000 (未經審核) (Unaudited)	硬蛋科技 Ingdan 人民幣千元 RMB'000 (未經審核) (Unaudited)	總計 Total 人民幣千元 RMB'000 (未經審核) (Unaudited)
收入	Revenue			
— 對外收入	— External revenue	3,022,548	904,757	3,927,305
— 分部間收入	— Inter-segment revenue	233,108	15,446	248,554
分部收入	Segment revenue	3,255,656	920,203	4,175,859
對銷	Eliminations			(248,554)
集團收入	Group revenue			3,927,305
分部溢利	Segment profit	190,904	37,393	228,297
未分配收入	Unallocated income			4,772
未分配公司開支	Unallocated corporate expenses			(56,429)
未分配財務成本	Unallocated finance costs			(23,148)
視作出售聯營公司的 收益	Gain on deemed disposal of associates			32,119
應佔聯營公司業績	Share of results of associates			5,388
除稅前溢利	Profit before tax			190,999

各經營分部的會計政策均與本集團的會計政策相同。分部溢利指由各分部所賺取的溢利，惟並未分配若干其他收入、中央行政及其他經營開支、財務成本、視作出售聯營公司的收益、出售附屬公司的收益及應佔聯營公司業績。此乃向主要營運決策者報告以作分配資源及評估表現用途的措施。

分部間銷售按當期市場水平收費。

The accounting policies of the operating segments are the same with the Group's accounting policies. Segment profit represents the profit earned by each segment without allocation of certain other income, central administrative and other operating expenses, finance costs, gain on deemed disposal of associates, gain on disposal of subsidiaries and share of results of associates. This is the measure reported to the CODM for the purpose of resource allocation and performance assessment.

Inter-segment sales are charged at prevailing market rates.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

5. 分部資料(續)

分部資產及負債

以下為本集團按可呈報分部劃分的資產及負債分析：

分部資產

5. SEGMENT INFORMATION (Continued)

Segment assets and liabilities

The following is an analysis of the Group's assets and liabilities by reportable segments:

Segment assets

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
科通技術	Comtech	4,021,146	3,911,797
硬蛋科技	Ingdan	3,216,538	3,712,921
分部資產總額	Total segment assets	7,237,684	7,624,718
於聯營公司的權益	Interests in associates	24,167	22,855
公司及其他資產	Corporate and other assets	276,988	135,151
總資產	Total assets	7,538,839	7,782,724

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

5. 分部資料(續)

分部資產及負債(續)

分部負債

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
科通技術	Comtech	2,253,416	2,319,149
硬蛋科技	Ingdan	57,953	304,677
分部負債總額	Total segment liabilities	2,311,369	2,623,826
公司及其他負債	Corporate and other liabilities	711,509	616,751
負債總額	Total liabilities	3,022,878	3,240,577

就監控分部表現及分配分部資源而言：

- 所有資產分配至經營分部，惟使用權資產、若干其他應收款項、已抵押銀行存款，及現金及現金等價物除外；及
- 所有負債分配至經營分部，惟若干其他應付款項、租賃負債、應付所得稅、銀行貸款、其他金融負債，及遞延稅項負債除外。

於截至2022年6月30日止期間，本集團重組其內部報告架構。因此，比較分部資料已經重列，以符合本年度的列報方式。

5. SEGMENT INFORMATION (Continued)

Segment assets and liabilities (Continued)

Segment liabilities

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

- All assets are allocated to operating segments, other than right-of-use assets, certain other receivables, pledged bank deposits and cash and cash equivalents; and
- All liabilities are allocated to operating segments, other than certain other payables, lease liabilities, income tax payables, bank loans, other financial liabilities and deferred tax liabilities.

During the period ended 30 June 2022, the Group re-organised its internal reporting structure. Accordingly, the comparative segment information has been re-presented to conform to current year's presentation.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

6. 其他收入

6. OTHER INCOME

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
銀行利息收入	Bank interest income	621	659
出售按公平值計入損益的 金融資產的收益	Gain on disposal of financial assets at FVTPL	—	210
政府補助(附註)	Government grants (note)	1,784	2,191
匯兌收益	Exchange gain	70,068	—
其他	Others	1,242	1,712
		73,715	4,772

附註：該金額指獲中國地方政府機關就津貼本集團的研發活動而發放之政府補助，其於本集團符合所有相關補助條件時即時確認為期內其他收入。

Note: The amount represented government grants received from the PRC local government authorities in respect of subsidising the Group's R&D activities, which were immediately recognised as other income for the period as the Group fulfilled all the relevant granting criteria.

7. 財務成本

7. FINANCE COSTS

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
其他金融負債利息(附註20)	Interest on other financial liabilities (note 20)	19,514	20,290
銀行貸款利息	Interest on bank loans	8,669	1,601
租賃負債利息	Interest on lease liabilities	1,169	1,257
		29,352	23,148

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

8. 所得稅開支

8. INCOME TAX EXPENSES

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
即期稅項：	Current tax:		
— 中國企業所得稅	— PRC Enterprises Income Tax	22,921	6,709
— 香港利得稅	— Hong Kong Profits Tax	13,346	14,524
— 其他司法轄區	— Other jurisdictions	—	587
		36,267	21,820
遞延稅項	Deferred taxation	(3,267)	(3,267)
		33,000	18,553

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

9. 期內溢利

9. PROFIT FOR THE PERIOD

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
期內溢利乃於扣除以下 各項後達致：	Profit for the period has been arrived at after charging:		
計入銷售成本內的無形資產攤銷	Amortisation of intangible assets included in cost of sales	76,247	118,117
計入行政及其他經營開支內的 無形資產攤銷	Amortisation of intangible assets included in administrative and other operating expenses	45,852	27,627
		122,099	145,744
廠房及設備折舊	Depreciation of plant and equipment	427	792
使用權資產折舊	Depreciation of right-of-use assets	11,211	8,417
出售廠房及設備的虧損	Loss on disposal of plant and equipment	—	732
存貨撥備淨額(計入銷售成本內)	Allowance for inventories, net (included in cost of sales)	12,465	317
貿易應收款項的虧損撥備(計入 銷售及分銷開支內)	Loss allowance on trade receivables (included in selling and distribution expenses)	37,119	7,798
確認為開支的存貨金額	Amount of inventories recognised as an expense	4,235,223	3,464,228

10. 股息

10. DIVIDENDS

截至2022年6月30日止六個月內並無派付、宣派或建議派發任何股息，且自報告期間結束以來亦無建議派發任何股息。截至2021年6月30日止六個月內，本公司若干間接非全資附屬公司向其股東宣派中期股息，當中約人民幣23,184,000元乃宣派予其非控股股東。

No dividend was paid, declared or proposed during the six months ended 30 June 2022, nor has any dividend been proposed since the end of the reporting period. During the six months ended 30 June 2021, certain indirect non-wholly owned subsidiaries of the Company declared interim dividends to its shareholder, of which approximately RMB23,184,000 was declared to its non-controlling shareholders.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

11. 每股盈利

本公司擁有人應佔每股基本及攤薄盈利乃按以下基準計算：

11. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share attributable to owners of the Company is based on the following:

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
盈利	Earnings		
為計算每股基本及攤薄盈利的盈利，即本公司擁有人應佔期內溢利	Earnings for the purpose of basic and diluted earnings per share, representing profit for the period attributable to owners of the Company	131,691	110,464
		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 千股 '000 (未經審核) (Unaudited)	2021年 2021 千股 '000 (未經審核) (Unaudited)
股份數目	Number of shares		
為計算每股基本盈利的普通股加權平均數	Weighted average number of ordinary shares for the purpose of basic earnings per share	1,393,249	1,395,714
具潛在攤薄效應的普通股的影響： 受限制股份單位	Effect of dilutive potential ordinary shares: RSU	3,881	5,670
為計算每股攤薄盈利的普通股加權平均數	Weighted average number of ordinary shares for the purpose of diluted earnings per share	1,397,130	1,401,384



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

12. 使用權資產及租賃負債

12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(i) 使用權資產

(i) Right-of-use assets

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
樓宇	Buildings	42,567	42,267

於2022年6月30日，本集團就辦公室大廈、廠房及倉庫訂有租賃安排，租賃期一般介乎兩至六年(2021年12月31日：兩至六年)。

由於訂立新的辦公室大廈租賃，故截至2022年6月30日止六個月錄得使用權資產及租賃負債的添置為約人民幣11,511,000元(2021年：人民幣13,469,000元)。添置的使用權資產包括約人民幣505,000元(2021年：人民幣13,176,000元)乃收購自科通通信技術(深圳)有限公司(「科通通信技術深圳」)，而本公司執行董事兼最終實益擁有人康敬偉先生(「康先生」)於該公司擁有實益權益。

於2022年6月30日的使用權資產包括約人民幣32,547,000元(2021年12月31日：人民幣39,129,000元)之金額乃源自與科通通信技術深圳之間的租賃。

As at 30 June 2022, the Group has lease arrangements for office buildings, factories and warehouses with the lease terms of generally ranged from two to six years (31 December 2021: two to six years).

Additions to the right-of-use assets and lease liabilities for the six months ended 30 June 2022 amounted to approximately RMB11,511,000 (2021: RMB13,469,000), due to new leases in respect of office buildings. Included in the additions to right-of-use assets was approximately RMB505,000 (2021: RMB13,176,000) which was acquired from Comtech Communication Technology (Shenzhen) Company Limited* (科通通信技術(深圳)有限公司) (“CCT Shenzhen”), in which Mr. Kang Jingwei (“Mr. Kang”), the executive director and ultimate beneficial owner of the Company, has beneficial interest in.

Included in the right-of-use assets as at 30 June 2022 was amount of approximately RMB32,547,000 (31 December 2021: RMB39,129,000) arising from leases with CCT Shenzhen.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

12. 使用權資產及租賃負債(續)

12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (Continued)

(ii) 租賃負債(續)

(ii) Lease liabilities (Continued)

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
非流動	Non-current	26,154	26,143
流動	Current	17,627	17,076
		43,781	43,219

於2022年6月30日的租賃負債包括約人民幣33,556,000元(2021年12月31日: 人民幣39,954,000元)乃源自與科通通信技術深圳之間的租賃。

Included in the lease liabilities as at 30 June 2022 were approximately RMB33,556,000 (31 December 2021: RMB39,954,000) arising from leases with CCT Shenzhen.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

12. 使用權資產及租賃負債(續)

12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (Continued)

(ii) 租賃負債(續)

(ii) Lease liabilities (Continued)

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
租賃負債項下的應付金額	Amounts payable under lease liabilities		
一年內	Within one year	17,627	17,076
一年後但兩年內	After one year but within two years	12,176	9,870
兩年後但五年內	After two years but within five years	13,978	16,273
		43,781	43,219
減：於12個月內到期結付的金額(列於流動負債項下)	Less: amount due for settlement within 12 months (shown under current liabilities)	(17,627)	(17,076)
於12個月後到期結付的金額	Amount due for settlement after 12 months	26,154	26,143

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

12. 使用權資產及租賃負債(續)

12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (Continued)

(iii) 於損益中確認的金額

(iii) Amounts recognised in profit or loss

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
使用權資產的折舊開支	Depreciation expense on right-of-use assets	11,211	8,417
租賃負債的利息開支	Interest expense on lease liabilities	1,169	1,257
與短期租賃有關的開支	Expense relating to short-term leases	332	824

(iv) 其他

於截至2022年6月30日止六個月，租賃的現金流出總額約為人民幣12,459,000元(2021年：人民幣10,327,000元)。

* 英文名稱僅供識別。

(iv) Others

During the six months ended 30 June 2022, the total cash outflows for leases amounting to approximately RMB12,459,000 (2021: RMB10,327,000).

* The English name is for identification purpose only



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

13. 按公平值計入其他全面收益的金融資產 13. FINANCIAL ASSETS AT FVTOCI

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
指定為按公平值計入其他全面 收益的非上市投資	Unlisted investments designated as at FVTOCI		
— 非上市股本證券	— Unlisted equity securities	675,704	568,325
— 非上市股權基金	— Unlisted equity fund	9,105	9,105
		684,809	577,430

以上的非上市股本投資指在(i)香港、中國及英屬處女群島註冊成立/成立的私人實體所發行的非上市股本證券；及(ii)非上市股權基金的投資。

The above unlisted equity investments represent investments in (i) unlisted equity securities issued by private entities incorporated/established in Hong Kong, the PRC and the BVI; and (ii) unlisted equity fund.

截至2022年6月30日止期間，本集團對Aliothtech Holdings Limited及其附屬公司以及Silver Ray Group Limited及其附屬公司額外注資約36,496,000美元(相當於約人民幣236,625,000元)。

For the period ended 30 June 2022, the Group has made additional capital contribution of approximately USD36,496,000 (equivalent to approximately RMB236,625,000) in Aliothtech Holdings Limited and its subsidiaries and Silver Ray Group Limited and its subsidiaries.

本集團並無任何權利委任非上市股本投資董事會中之任何董事。本公司董事認為，此等非上市股本投資並非持作買賣，而是持作中至長期策略目的。因此，本公司董事已選擇將此等非上市股本投資指定為按公平值計入其他全面收益，原因是彼等相信，於損益內確認此等投資公平值的短期波動將不會符合本集團持有此等投資作長遠目的及變現其長期表現潛力之策略。

The Group did not have any right to appoint any directors in the board of directors of the unlisted equity investments. In the opinion of the directors of the Company, these unlisted equity investments are not held for trading. Instead, they are held for medium to long-term strategic purposes. Accordingly, the directors of the Company have elected to designate these unlisted equity investments as at FVTOCI as they believe that recognising short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes and realising their performance potential in the long run.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

14. 應收貸款

14. LOANS RECEIVABLES

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
於期/年初	At the beginning of the period/year	475,081	326,093
增加	Addition	128,417	378,540
借款人還款	Repayment from borrowers	(76,082)	(221,738)
匯兌調整	Exchange adjustments	15,401	(7,814)
於期/年末	At the end of the period/year	542,817	475,081
為報告目的所作的分析：	Analysed for reporting purpose:		
— 流動部分	— Current portion	273,209	205,842
— 非流動部分	— Non-current portion	269,608	269,239
		542,817	475,081

於2022年6月30日及2021年12月31日，應收貸款於整個合約貸款期內由借款人以現金存款、存貨、貿易應收款項或本集團的被投資公司及本公司一間非全資附屬公司的若干股權抵押。

The loans receivables are secured, throughout the contractual loan period, by the borrowers' cash deposits, inventories, trade receivable or certain equity interests of the investees of the Group and a non-wholly owned subsidiary of the Company as at 30 June 2022 and 31 December 2021.

於2022年6月30日及2021年12月31日，應收貸款按固定年利率介乎6%至7%計息。

The loans receivables are carried fixed interest rates ranged from 6% to 7% per annum as at 30 June 2022 and 31 December 2021.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

14. 應收貸款(續)

14. LOANS RECEIVABLES (Continued)

按借款人的身份呈列的應收貸款如下：

The loans receivables, presented based on the identity of the borrower, are as follows:

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
本集團的被投資公司，分類為 按公平值計入其他全面收益的 金融資產	Investees of the Group, classified as financial assets at FVTOCI	273,209	162,487
本集團的僱員	Employees of the Group	117,600	117,600
其他	Others	152,008	194,994
		542,817	475,081

向本集團聯營公司、被投資公司及僱員提供的貸款的利率乃按借款金額及信貸評級相若的其他人士所獲利率而釐定。

The interest rate of the loans granted to the associates, investees and employees of the Group are determined at rates to others with similar amount and credit rating.

於截至2022年6月30日止六個月，在釐定應收貸款及應收貸款利息的12個月預期信貸虧損(「預期信貸虧損」)時，本公司董事已考慮過往的拖欠經驗、交易對手的財務狀況、抵押品價值，以及債務人經營行業的未來前景，並適當地考慮多個外部來源的實際及預測經濟資料，以估計此等金融資產於其各自虧損評估時間內各自發生的違約概率，以及在各種情況下違約時的虧損。

During the six months ended 30 June 2022, in determining the 12-month expected credit loss ("ECL") for the loans receivables and loan interest receivables, the directors of the Company have taken into account the historical default experience, the financial position of the counterparties, value of collaterals as well as the future prospects of the industries in which the debtors operate, various external sources of actual and forecast economic information, as appropriate, in estimating the probability of default of each of these financial assets individually occurring within their respective loss assessment time horizon, as well as the loss upon default in each case.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

14. 應收貸款(續)

在評估應收貸款及應收貸款利息的虧損撥備時，於本期間所作出的估計方法或重大假設並無改變。

於2022年6月30日及2021年12月31日，本公司董事估計應收貸款及應收貸款利息預期信貸虧損項下的虧損撥備對簡明綜合中期財務資料而言並不重大。

以下為應收貸款按其提取日期呈列的賬齡分析：

14. LOANS RECEIVABLES (Continued)

There has been no change in the estimation techniques or significant assumptions made during the current period in assessing the loss allowance on loans receivables and loan interest receivables.

As at 30 June 2022 and 31 December 2021, the directors of the Company estimate the loss allowance under the ECL on loans receivables and loan interest receivables was insignificant to the condensed consolidated interim financial information.

The following is an ageing analysis of loans receivables, presented based on their drawdown dates:

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
3個月內	Within 3 months	132,931	—
3至6個月	3 to 6 months	—	205,842
6個月至1年	6 months to 1 year	201,937	—
超過1年	Over 1 year	207,949	269,239
		542,817	475,081

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

15. 貿易應收款項、應收票據及其他應收款項 15. TRADE, BILLS AND OTHER RECEIVABLES

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
按攤餘成本列賬的應收款項 包括：	Receivables at amortised cost comprise:		
— 貿易應收款項	— Trade receivables	1,164,846	2,225,534
— 應收票據	— Bills receivables	12,993	5,080
貿易應收款項及應收票據 減：貿易應收款項的虧損 撥備	Trade and bills receivables Less: loss allowance on trade receivables	1,177,839 (140,488)	2,230,614 (95,758)
		1,037,351	2,134,856
應收貸款利息(附註)	Loan interest receivables (note)	11,118	7,144
貿易按金及預付款項	Trade deposits and prepayments	261,994	112,396
其他應收款項	Other receivables	132,372	72,112
		1,442,835	2,326,508

本集團授予的信貸期介乎自賬單日期起計30天至120天(2021年12月31日：30天至120天)。以下為於各報告期間未按交付貨品或提供服務日期(與各自的收入確認日期相若)呈列的貿易應收款項及應收票據(已扣除貿易應收款項的虧損撥備)的賬齡分析。

The Group allows credit period ranging from 30 to 120 days (31 December 2021: 30 to 120 days) from the date of billing. The following is an ageing analysis of trade and bills receivables, net of loss allowance on trade receivables, presented based on dates of delivery of goods or rendering services, which approximates the respective revenue recognition dates, at the end of each reporting period.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

15. 貿易應收款項、應收票據及其他應收款項(續)

15. TRADE, BILLS AND OTHER RECEIVABLES (Continued)

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
1個月內	Within 1 month	988,415	1,652,347
1至2個月	1 to 2 months	25,886	351,572
2至3個月	2 to 3 months	1,432	102,189
超過3個月	Over 3 months	21,618	28,748
		1,037,351	2,134,856

本集團按相等於存續期預期信貸虧損的金額計量貿易應收款項及應收票據的虧損撥備。貿易應收款項的預期信貸虧損乃參照債務人過往違約經驗及對債務人當前財務狀況作出的分析(已就債務人特定因素、債務人經營行業的整體經濟狀況及於各報告期間末當前及預測狀況方向的評估作出調整)，就結餘重大的客戶按個別基準及／或運用撥備矩陣集體估計。

於截至2022年6月30日止六個月及截至2021年12月31日止年度內作出的估計方法或重大假設並無改變。

The Group measures the loss allowance on trade and bills receivables at an amount equal to lifetime ECL. The ECL on trade receivables are estimated on an individual basis for customers with significant balances and/or collectively using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the end of each reporting period.

There has been no change in the estimation techniques or significant assumptions made during six months ended 30 June 2022 and year ended 31 December 2021.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

15. 貿易應收款項、應收票據及其他應收款項(續)

根據本集團管理層對貿易應收款項的預期信貸虧損進行的評估，已確認貿易應收款項的虧損撥備約人民幣37,119,000元(2021年：人民幣95,758,000元)。

附註：於報告期間末應收貸款利息的明細呈列如下：

15. TRADE, BILLS AND OTHER RECEIVABLES (Continued)

Based on the assessment of the ECL on trade receivables performed by the management of the Group, loss allowance on trade receivables of approximately RMB37,119,000 (2021: RMB95,758,000) has been recognised.

Note: The breakdown of the loan interest receivables at the end of the reporting period is presented as follows:

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
本集團的被投資公司，分類為按公平值計入其他全面收益的金融資產	Investees of the Group, classified as financial assets at FVTOCI	5,313	315
本集團的僱員	Employees of the Group	5,462	2,020
其他	Others	343	4,809
		11,118	7,144

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

16. 貿易及其他應付款項

16. TRADE AND OTHER PAYABLES

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
貿易應付款項	Trade payables	1,169,240	1,990,006
應計員工成本	Accrued staff costs	32,264	42,556
其他應付款項	Other payables	77,572	22,021
		1,279,076	2,054,583

以下為於報告期間未按發票日期呈列的貿易應付款項的賬齡分析：

The following is an ageing analysis of trade payables, presented based on the invoice date, at the end of the reporting period:

		於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
1個月內	Within 1 month	1,057,142	1,624,877
1至3個月	1 to 3 months	62,774	307,722
超過3個月	Over 3 months	49,324	57,407
		1,169,240	1,990,006

本集團獲授的平均信貸期為30天(2021年12月31日：30天)。本集團已實施財務風險管理，以確保所有應付款項於信貸期限內結清。

The average credit period granted is 30 days (31 December 2021: 30 days). The Group has financial risk management in place to ensure that all payables are settled within the credit timeframe.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

17. 銀行貸款

17. BANK LOANS

須償還賬面值(根據貸款協議所載之計劃償還日期)：

Carrying amount repayable (based on scheduled repayment dates set out in the loan agreements):

	於2022年 6月30日 At 30 June 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2021年 12月31日 At 31 December 2021 人民幣千元 RMB'000 (經審核) (Audited)
須於一年內償還、載有按要求償還條款並列於流動負債項下	Repayable within one year and contain a repayment on demand clause and shown under current liabilities	
	811,017	405,321

於2022年6月30日，所有銀行融資均以本集團約人民幣332,500,000元(2021年12月31日：人民幣382,013,000元)的已抵押銀行存款作為擔保。

As at 30 June 2022, all banking facilities were secured by the Group's pledged bank deposits of approximately RMB332,500,000 (31 December 2021: RMB382,013,000).

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

18. 其他金融負債

(a) 贖回權

根據投資者之注資，本公司向各投資者授予贖回權。

倘贖回期(由各項注資完成日期開始至2024年12月31日或之前，「贖回期」)內發生任何觸發事件，則各投資者有權要求本公司按贖回價購回彼等於深圳科通的所有股權。

主要觸發事件包括：

- (i) 深圳科通未能於2023年12月31日前在上海證券交易所、深圳證券交易所或該等投資者同意的任何其他認可證券交易所進行首次公開發售及將其證券上市，除非該未盡事宜乃由於該等投資者不合作或發生注資協議所載的任何不可抗力事件造成；
- (ii) 深圳科通蒙受嚴重不利的訴訟結果，對其進行其證券的首次公開發售之能力構成顯著影響；
- (iii) 於贖回期內該等投資者持有深圳科通股權時，深圳科通年內的淨利潤或其主要業務分部所得收入同比下降50%或以上；及
- (iv) 深圳科通的任何其他股東行使效果類似的贖回權。

贖回價按本金額加應計利息(為各項注資完成日期起至向各投資者收取贖回價當日的年利率8%)再減各投資者作為深圳科通股東所收取的任何現金收入計算。

18. OTHER FINANCIAL LIABILITIES

(a) Redemption right

Pursuant to the capital contributions from the investors, a redemption right is granted by Company to each investor.

Each investor shall have the right to request the Company to repurchase all of their equity interests in Shenzhen Comtech at the redemption price, if any of the triggering events occurs during the redemption period which commenced from the date of the completion of each capital contribution to or before 31 December 2024 (the "Redemption Period").

The key triggering events included:

- (i) Shenzhen Comtech fails to conduct an initial public offering and the listing of its securities on the Shanghai Stock Exchange, the Shenzhen Stock Exchange or any other recognised stock exchange agreed by the investors before 31 December 2023, unless such failure was a result of non-cooperation by the investors or any force majeure events as set out in the capital contributions agreements;
- (ii) Shenzhen Comtech is subject of materially unfavorable litigation results which significantly impact its ability to conduct an initial public offering of its securities;
- (iii) the net profit of Shenzhen Comtech or revenue from its main business segment for the year has been decreased by 50% or more compared to last year where the investors hold equity interests in Shenzhen Comtech during the Redemption Period; and
- (iv) the exercise of the redemption right similar in effect by any other shareholder of Shenzhen Comtech.

The redemption price was calculated as the principal amount plus accrued interest, being 8% per annum from the date of the completion of each capital contribution to the date of receipt of the redemption price from each investor, less any cash income received by each investor as the shareholders of Shenzhen Comtech.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

18. 其他金融負債(續)

(a) 贖回權(續)

贖回權構成一份合約，當中包含本集團購回深圳科通股本工具的義務，以致按贖回價的現值(為人民幣551,509,000元)(2021年12月31日：人民幣531,995,000元)確認贖回金融負債。

其他金融負債變動如下：

18. OTHER FINANCIAL LIABILITIES (Continued)

(a) Redemption right (Continued)

The redemption right constituted a contract that contains an obligation for the Group to repurchase the equity instruments of Shenzhen Comtech gives rise to a redemption financial liability recognised at the present value of the redemption price, being RMB551,509,000 (31 December 2021: RMB531,995,000).

The movement in the other financial liabilities is as follows:

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (經審核) (Audited)
於期初	At the beginning of the period	531,995	341,900
投資者注資	Capital contribution from the investor	—	150,000
其他金融負債利息(附註7)	Interest on other financial liabilities (note 7)	19,514	20,290
於期末	At the end of the period	551,509	512,190

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

19. 股本

19. SHARE CAPITAL

		股份數目	以原幣 計值金額	於簡明綜合中期 財務資料內列示
		Number of shares	Amount in original currency	Shown in the condensed consolidated interim financial information
			美元 US\$	人民幣千元 RMB'000
每股0.0000001美元的 普通股	Ordinary shares of US\$0.0000001 each			
法定：	Authorised:			
於2021年1月1日、 2021年12月31日、 2022年1月1日及 2022年6月30日	At 1 January 2021, 31 December 2021, 1 January 2022 and 30 June 2022	500,000,000,000	50,000	不適用
已發行及繳足：	Issued and fully paid:			
於2021年1月1日、 2021年12月31日及 2022年1月1日(經審核)	At 1 January 2021, 31 December 2021 and 1 January 2022 (audited)	1,416,184,732	142	1
註銷購回股份(附註(i))	Cancellation of repurchased shares (note (i))	(11,850,000)	(2)	—
於2022年6月30日	At 30 June 2022	1,404,334,732	140	1

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

19. 股本(續)

附註：

- (i) 截至2022年6月30日止六個月，本公司通過聯交所購回其自身股份如下：

月份	Month	每股0.0000001美元的 普通股數目 Number of ordinary shares of US\$0.0000001 each	每股價格 Price per share		已付總額 Aggregate amount paid 千港元 HK\$'000
			最高 Highest 港元 HK\$	最低 Lowest 港元 HK\$	
2022年4月	April 2022	2,627,000	2.15	1.96	5,369
2022年5月	May 2022	5,805,000	2.42	2.15	13,099
2022年6月	June 2022	3,257,000	2.35	2.15	7,313
2022年1月	January 2022	3,418,000	2.45	2.29	8,151
		15,107,000			33,932

於截至2022年6月30日止六個月，15,107,000股股份被購回，其中11,850,000股股份已於截至2022年6月30日止六個月內被註銷，而餘下之3,257,000股股份亦已於報告期間結束後被註銷。本公司已發行股本按面值減少1.19美元。根據開曼群島公司法第37(4)條，已註銷股份的面值1.19美元(相當於人民幣7.72元)已從股本轉撥至股份溢價。購回股份的已付溢價34,065,000港元(相當於約人民幣31,079,000元)已自股份溢價中扣除。

於截至2021年12月31日止年度內並無購回作註銷的股份。

- (ii) 截至2022年6月30日止六個月及截至2021年12月31日止年度內並無通過聯交所購回並存入受限制股份單位計劃受託人下的股份。
- (iii) 截至2022年6月30日止六個月，980,002個(截至2021年12月31日止年度：3,185,003個)受限制股份單位歸屬予受益人，及約人民幣1,261,000元(截至2021年12月31日止年度：人民幣5,619,000元)計入就受限制股份單位計劃持有的股份。

餘下股份由受限制股份單位計劃受託人以信託形式持有，直至於受限制股份單位歸屬時發放予受益人為止(附註20)。

Notes:

- (i) During the six months ended 30 June 2022, the Company repurchased its own shares through the Stock Exchange as follows:

For the six months ended 30 June 2022, 15,107,000 shares were repurchased, of which 11,850,000 shares were cancelled during the six months ended 30 June 2022 and the remaining 3,257,000 shares were cancelled after the end of the reporting period. The issued share capital of the Company was reduced by the nominal value of US\$1.19. Pursuant to section 37(4) of the Companies Law of the Cayman Islands, the nominal value of the shares cancelled of US\$1.19 (equivalent to RMB7.72) was transferred from the share capital to the share premium. The premium paid on the repurchase of the shares of HK\$34,065,000, equivalent to approximately RMB31,709,000, was charged to share premium.

There were no shares repurchased for cancellation during the year ended 31 December 2021.

- (ii) No shares were repurchased through the Stock Exchange and deposited under RSU Scheme trustee during the six months ended 30 June 2022 and year ended 31 December 2021.
- (iii) For the six month ended 30 June 2022, 980,002 units of RSUs (year ended 31 December 2021: 3,185,003) were vested to the beneficiaries, and approximately RMB1,261,000 (year ended 31 December 2021: RMB5,619,000) were credited to the shares held for the RSU Scheme.

The remaining shares are held on trust by the RSU Scheme trustee until their release to the beneficiaries upon the vesting of the RSUs (see note 20).

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

20. 以股份付款的交易

本公司的受限制股份單位計劃

受限制股份單位計劃旨在獎勵本集團董事及僱員的忠誠及表現。受限制股份單位是該等單位根據受限制股份單位計劃所規定的條件歸屬時獲得本公司股份的權利。每個受限制股份單位均賦予持有人權利於各自歸屬期末獲得股份。該等股份由受限制股份單位計劃受託人以信託形式持有，直至於受限制股份單位歸屬時發放予受益人。

- (a) 授予受限制股份單位的條款及條件詳情如下：

20. SHARE-BASED PAYMENT TRANSACTIONS

RSU scheme of the Company

The purpose of the RSU Scheme is to reward the fidelity and performance of the directors and employees of the Group. The RSUs are the rights to receive Company's shares when they vest pursuant to the conditions provided for under the RSU Scheme. Each RSU gives the holder a right to receive a share at the end of respective vesting period. The shares were held on trust by the RSU Scheme trustee until their release to the beneficiaries upon vesting of the RSUs.

- (a) Details of the terms and conditions of the grant of RSUs are as follows:

		於授出日期的公平值			
		Fair value as at grant date			
受限制股份單位數目	每股	總額	歸屬條件		
Number of RSUs	Per share	Aggregate amount	Vesting conditions		
	人民幣元	人民幣千元			
	RMB	RMB'000			
向僱員授予的受限制股份單位：	RSUs granted to employees:				
— 於2019年9月3日	— on 3 September 2019	14,000,000	1.24	17,360	附註(i)
— 於2020年7月16日	— on 16 July 2020	7,680,000	1.09	8,371	附註(i)
— 於2022年4月20日	— on 20 April 2022	3,900,000	1.97	7,683	附註(i)
		25,580,000			

附註：

- (i) 已授予的受限制股份單位的歸屬期為三年，自授出日期起分十二期每季等額歸屬。

自授出日期起計第三個週年日前離開本集團的僱員放棄其對任何未歸屬受限制股份單位的權利。

Note:

- (i) The RSUs granted have a vesting period of three years in twelve quarterly equal instalments from the grant date.

Employees who leave the Group before the third anniversary from the grant date forfeit their right to any unvested RSUs.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

20. 以股份付款的交易(續)

20. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

本公司的受限制股份單位計劃(續)

RSU scheme of the Company (Continued)

(b) 受限制股份單位之授出情況變動如下：

(b) The movement of the grant of RSUs are as follows:

		受限制股份 單位數目 Number of RSUs
於2021年1月1日未歸屬(經審核)	Outstanding as at 1 January 2021 (audited)	6,856,660
年內歸屬	Vested during the year	(3,185,003)
年內沒收	Forfeited during the year	(441,665)
於2021年12月31日及2022年1月1日 未歸屬(經審核)	Outstanding as at 31 December 2021 and 1 January 2022 (audited)	3,229,992
期內授予	Granted during the period	3,900,000
期內歸屬	Vested during the period	(1,105,003)
期內沒收	Forfeited during the period	(300,000)
於2022年6月30日未歸屬(未經審核)	Outstanding as at 30 June 2022 (unaudited)	5,724,989

300,000個受限制股份單位已因員工於受限制股份單位歸屬前辭職而於截至2022年6月30日止六個月內被沒收(截至2021年12月31日止年度：441,665個單位)。

300,000 units of RSUs has been forfeited during the six months ended 30 June 2022 as a result of staff resignation before the RSUs have been vested (year ended 31 December 2021: 441,665 units).

按權益結算以股份為基礎的補償開支約人民幣1,576,000元(2021年：人民幣5,494,000元)於截至2022年6月30日止六個月的損益中確認為員工成本，而餘額將於日後按各自的歸屬期予以確認。

Equity-settled share-based compensation expenses of approximately RMB1,576,000 (2021: RMB 5,494,000) were recognised as staff costs in profit or loss for the six months ended 30 June 2022 and the remaining balance is to be recognised in the future based on the respective vesting periods.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

21. 金融工具的公平值及公平值等級

於2022年6月30日及2021年12月31日，本集團的按公平值計入其他全面收益及按公平值計入損益的金融資產按公平值計量。下表提供對於各報告期間末按公平值計量的金融工具分析，此乃根據本集團的會計政策按公平值可觀察程度歸類為公平值等級之一至三層級。

21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

As at 30 June 2022 and 31 December 2021, the Group's financial assets at FVTOCI and at FVTPL are measured at fair value. The following table provides an analysis of financial instruments that are measured at fair value at the end of each reporting period, grouped into fair value hierarchy Levels 1 to 3 based on the degree to which the fair value is observable in accordance to the Group's accounting policy.

		於2022年6月30日 At 30 June 2022			
		第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
		(未經審核) (Unaudited)	(未經審核) (Unaudited)	(未經審核) (Unaudited)	(未經審核) (Unaudited)
按公平值計入其他全面 收益的金融資產	Financial assets at FVTOCI				
非上市股本證券	Unlisted equity securities	—	—	684,809	684,809
		於2021年12月31日 At 31 December 2021			
		第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
		(未經審核) (Unaudited)	(未經審核) (Unaudited)	(未經審核) (Unaudited)	(未經審核) (Unaudited)

按公平值計入全面收益 的金融資產	Financial assets at FVTOCI				
非上市股本證券	Unlisted equity securities	—	—	577,430	577,430

於當前期間及過往年度，公平值等級的層級之間並無轉撥。

There were no transfer between levels of fair value hierarchy in the current period and prior years.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

21. 金融工具的公平值及公平值等級(續)

本集團根據經常性基準按公平值計量的金融資產的公平值

根據經常性基準計量各金融工具的公平值時所用的估值方法及輸入值載列如下：

21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

Fair value of the Group's financial assets that are measured at fair value on a recurring basis

The valuation techniques and inputs used in the fair value measurements of each financial instrument on a recurring basis are set out below:

		於以下日期的公平值 Fair value as at					
金融工具	公平值等級	2022年 6月30日	2021年 12月31日	估值方法	重大不可觀察 輸入值	範圍	公平值的主要輸入值 與重大不可觀察 輸入值之間的關係 Relationship of key inputs and significant unobservable inputs to fair value
Financial instruments	Fair value hierarchy	30 June 2022 人民幣千元 (未經審核) RMB'000 (Unaudited)	31 December 2021 人民幣千元 (經審核) RMB'000 (Audited)	Valuation technique	Significant unobservable inputs	Range	
非上市股本投資	第三級	675,704	568,325	市場法－盈利倍數	盈利倍數	2022年6月30日： 20.72倍 2021年12月31日： 21.43倍至 25.23倍	盈利倍數越高，公平 值越高
Unlisted equity investments	Level 3	675,704	568,325	Market approach — earnings multiples	Earnings multiples	30 June 2022: 20.72 times 31 December 2021: 21.43 times to 25.23 times	The higher of earnings multiple, the higher the fair value
非上市股權基金	第三級	9,105	9,105	經調整淨資產法	對具有淨負債的項 目應用100%折讓 系數	2022年6月30日： 0%–100% 2021年12月31日： 0%–100%	折讓率越低，公平值 越高
Unlisted equity fund	Level 3	9,105	9,105	Adjusted net assets method	Discount factor of 100% applied to projects with net liabilities	30 June 2022: 0%–100% 31 December 2021: 0%–100%	The lower the discount rate, the higher of the fair value
		684,809	577,430				

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

21. 金融工具的公平值及公平值等級(續)

本集團根據經常性基準按公平值計量的金融資產的公平值(續)

根據經常性基準金融資產第三級公平值計量的對賬：

21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

Fair value of the Group's financial assets that are measured at fair value on a recurring basis (Continued)

Reconciliation of Level 3 fair value measurements of financial assets on recurring basis:

		非上市股本投資 及股權基金 Unlisted equity investments and equity fund 人民幣千元 RMB' 000
於2021年1月1日	At 1 January 2021	352,328
非上市股本投資注資	Capital contribution in unlisted equity investment	119,930
添置	Addition	159,250
出售附屬公司	Disposal of subsidiaries	(34,155)
其他全面收益的公平值虧損(附註)	Fair value loss in other comprehensive income (note)	(12,797)
匯兌調整	Exchange adjustment	(7,126)
於2020年12月31日及2021年1月1日 (經審核)	At 31 December 2020 and 1 January 2021 (audited)	577,430
添置	Addition	236,625
其他全面收益的公平值虧損(附註)	Fair value loss in other comprehensive income (note)	(137,628)
匯兌調整	Exchange adjustment	8,382
於2022年6月30日(未經審核)	At 30 June 2022 (unaudited)	684,809

附註：截至2022年6月30日止六個月，確認於其他全面收益的公平值虧損約人民幣137,628,000元(2021年：人民幣12,797,000元)為於報告期間末所持有指定為按公平值計入其他全面收益的非上市股本證券及股權基金的未變現虧損。

Note: For the six months ended 30 June 2022, the fair value loss recognised in other comprehensive income of approximately RMB137,628,000 (2021: RMB12,797,000) was unrealised loss on unlisted equity securities and equity fund designated at FVTOCI held at the end of the reporting period.

根據經常性基準並非按公平值計量的金融工具的公平值

本公司董事認為，簡明綜合中期財務資料中按攤餘成本列賬的其他金融資產及金融負債的賬面值與其公平值相若。

Fair value of financial instruments that are not measured at fair value on a recurring basis

The directors of the Company consider that the carrying amounts of other financial assets and financial liabilities recorded at amortised cost in the condensed consolidated interim financial information approximate their fair values.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

22. 關聯方交易

22. RELATED PARTY TRANSACTIONS

(a) 與關聯方交易

除於簡明綜合中期財務資料的其他部分所披露外，本集團與關聯方於期內訂立以下交易：

(a) Transactions with related parties

Save as disclosed elsewhere in the condensed consolidated interim financial information, the Group entered into the following transactions with related parties during the period as follows:

關聯方 Related party	關係 Relationship	交易性質 Nature of transaction	截至6月30日止六個月 For the six months ended 30 June	
			2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
曼誠技術香港 Comtech Industrial HK	收購易造機器人集團前為本集團聯營公司 Associate of the Group before the acquisition of the EZ Robot Group	已收利息收入 Interest income received	—	52
		銷售IC及其他電子元器件 Sales of IC and other electronic components	—	13,938
		購買IC及其他電子元器件 Purchase of IC and other electronic components	—	7,836
上海科姆特 Shanghai E&T Auto*	2020年：本集團聯營公司(2021年：不適用) 2020: Associate of the Group (2021: N/A)	已收利息收入(附註(ii)) Interest income received (note (ii))	—	238
科通通信技術深圳 CCT Shenzhen*	本公司執行董事康先生為科通通信技術深圳之唯一股東 Mr. Kang, the executive director of the Company, is sole shareholder of CCT Shenzhen	添置使用權資產(附註(i)) Additions to right-of-use assets (note (i))	505	4,503
		已付租賃負債利息(附註(i)) Interest on lease liabilities paid (note (i))	1,057	934
		償還租賃負債(附註(i)) Repayment of lease liabilities (note (i))	7,959	3,407
		已付物業管理費 Property management fee paid	—	448
李宏輝先生(「李先生」) [#] Mr. Li Honghui ("Mr. Li") [#]	本集團主要管理人員 Key management personnel of the Group	提供貸款 Provision of loan	不適用N/A	90,000
		已收利息收入 Interest income received	不適用N/A	636

* 英文名稱僅供識別

* The English name for identification purpose only

[#] 李先生自2022年1月1日起不再為主要管理人員。

[#] Mr. Li is not the key management personnel since 1 January 2022.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

22. 關聯方交易(續)

(a) 與關聯方交易(續)

添置使用權資產／償還租賃負債／租賃負債利息

於截至2022年6月30日止六個月，本集團與科通通信技術深圳訂立多份租賃協議以租賃辦公室及樓宇，租賃期為2年(2021年：2年)，並確認添置使用權資產及相應的租賃負債約人民幣505,000元(2021年：人民幣4,503,000元)。

於2022年6月30日，由於與科通通信技術深圳的租賃而產生的使用權資產及租賃負債的賬面總值分別約為人民幣32,547,000元及人民幣35,556,000元(2021年12月31日：人民幣39,129,000元及人民幣39,954,000元)。於截至2022年6月30日止六個月，本集團已支付租賃款項約人民幣7,959,000元(2021年：人民幣4,548,000元)，並產生租賃負債利息約人民幣1,057,000元(2021年：人民幣934,000元)。

添置的使用權資產構成上市規則第十四A章所定義的持續關連交易。

22. RELATED PARTY TRANSACTIONS (Continued)

(a) Transactions with related parties (Continued)

Additions to right-of-use assets/repayment of lease liabilities/interest on lease liabilities

During the six months ended 30 June 2022, the Group entered into various lease agreements with CCT Shenzhen for the lease of offices and buildings with lease period ranged from 2 years (2021: 2 years) and recognised additions to right-of-use assets and corresponding lease liabilities of approximately RMB505,000 (2021: RMB4,503,000).

As at 30 June 2022, the aggregate carrying amounts of the right-of-use assets and lease liabilities arising from leases with CCT Shenzhen were approximately RMB32,547,000 and RMB35,556,000 (31 December 2021: RMB39,129,000 and RMB39,954,000) respectively. The Group has made the lease payments of approximately RMB7,959,000 (2021: RMB4,548,000) and accrued interest on lease liabilities of approximately RMB1,057,000 (2021: RMB934,000) during the six months ended 30 June 2022.

The additions to right-of-use assets, constitute continuing connected transactions as defined in Chapter 14A of the Listing Rules.



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

22. 關聯方交易 (續)

(b) 與關聯方之間的結餘

除簡明綜合中期財務資料中其他部分所披露者外，本集團與關聯方之間並無其他重大結餘。

(c) 主要管理層成員的報酬

期內，本公司董事及其他主要管理層成員的薪酬如下：

22. RELATED PARTY TRANSACTIONS (Continued)

(b) Balances with related parties

Save as disclosed elsewhere in the condensed consolidated interim financial information, the Group has no other material balances with related parties.

(c) Compensation to key management personnel

The remuneration of directors of the Company and other members of key management personnel during the period was as follows:

		截至6月30日止六個月 For the six months ended 30 June	
		2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)
短期福利	Short-term benefits	2,977	8,686
退休福利	Post-employment benefits	100	160
按權益結算以股份為基礎 的補償開支	Equity-settled share-based compensation expenses	1,576	822
		4,653	9,668

本公司董事及主要行政人員的薪酬由薪酬委員會根據個人表現及市場趨勢釐定。

The remuneration of directors of the Company and key executives is determined by the Remuneration Committee having regard to the performance of individuals and market trends.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

23. 出售附屬公司

出售Comlink Holdings Limited (「Comlink」)

於截至2022年6月30日止六個月，本集團與一名與本集團並無關連之獨立第三方訂立一份買賣協議，以4,000,000美元(相當於約人民幣25,934,000元)之現金代價出售Comlink(本公司之間接非全資附屬公司)及其附屬公司之全部股權。Comlink先前從事AIoT解決方案開發。

該項出售已於2022年3月31日完成，Comlink之控制權於該日移交收購方。

代價：

		人民幣千元 RMB'000
已收現金代價	Cash consideration received	25,934

已失去控制權之資產及負債分析：

		人民幣千元 RMB'000
貿易及其他應收款項	Trade and other receivables	19,161
現金及現金等價物	Cash and cash equivalents	8,755
貿易及其他應付款項	Trade and other payables	(63,498)
應付稅項	Tax payables	(1,162)
所出售淨負債	Net liabilities disposed of	(36,744)

23. DISPOSAL OF SUBSIDIARIES

Disposal of Comlink Holdings Limited ("Comlink")

During the six months ended 30 June 2022, the Group entered into a sale and purchase agreement with an independent third party not connected with the Group for the disposal of entire equity interest in Comlink and its subsidiaries, an indirect non-wholly owned subsidiary of the Company, at a cash consideration of US\$4,000,000, equivalent to approximately RMB25,934,000. Comlink was previously engaged into development of AIoT solutions.

The disposal was completed on 31 March 2022, on which date control of Comlink passed to the acquirer.

Consideration:

Analysis of assets and liabilities over which control was lost:



簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

23. 出售附屬公司(續)

23. DISPOSAL OF SUBSIDIARIES (Continued)

出售Comlink Holdings Limited
(「Comlink」)(續)

Disposal of Comlink Holdings Limited
("Comlink") (Continued)

出售Comlink之收益

Gain on disposal of Comlink

		人民幣千元 RMB'000
現金代價	Cash consideration	25,934
所出售淨負債	Net liabilities disposed of	36,744
非控股權益	Non-controlling interests	(13,765)
出售收益	Gain on disposal	48,913

因出售而導致之現金流入淨額：

Net cash inflows arising on disposal:

		人民幣千元 RMB'000
現金代價	Cash consideration	25,934
減：所出售現金及現金等價物	Less: cash and cash equivalents disposed of	(8,755)
		17,179

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2022年6月30日止六個月 For the six months ended 30 June 2022

24. 附屬公司擁有權權益變動

於截至2022年6月30日止六個月，本集團發生以下並無導致失去控制權的附屬公司擁有權權益變動。

收購一間附屬公司之額外股權

Alphalink Global Limited(本公司之非全資附屬公司)與優車易購(香港)有限公司(「優車易購」)訂立一份買賣協議，以人民幣134,785,000元的現金代價從優車易購收購深圳市科通技術股份有限公司額外的4.419%股權。該項收購於2022年5月31日生效，故於完成後，於深圳市科通技術股份有限公司之股權由約62.42%變更為約66.84%。深圳市科通技術股份有限公司及其附屬公司的主要業務為IC芯片應用方案設計和分銷。

上述交易構成與非控股權益之間的股權交易，現金代價與深圳市科通技術股份有限公司及其附屬公司淨資產賬面值的相關份額之間的差額約人民幣87,678,000元於其他儲備中扣除。

24. CHANGES IN OWNERSHIP INTERESTS IN SUBSIDIARIES

During the six months ended 30 June 2022, the Group has following changes in its ownership interests in subsidiaries that do not result in a loss of control.

Acquisition of additional equity interest in a subsidiary

Alphalink Global Limited, a non wholly owned subsidiary of the Company entered into a sale and purchase agreement with Optimum Profuse Technology (HK) Limited (“Optimum Profuse”) to acquire additional 4.419% equity interest in Shenzhen Comtech Limited from Optimum Profuse at a cash consideration of RMB134,785,000. The acquisition was effective on 31 May 2022 and the equity interest in Shenzhen Comtech Limited has been changed from approximately 62.42% to approximately 66.84% upon the completion. The principal activities of Shenzhen Comtech Limited and its subsidiaries are application design and distribution of IC chips.

The above-mentioned transaction constituted an equity transaction with non-controlling interest and the difference between the cash consideration and the relevant share of the carrying amount of the net assets of Shenzhen Comtech Limited and its subsidiaries, being approximately RMB87,678,000, was debited to other reserve.

「AI」 “AI”	指 人工智能 artificial intelligence
「AIoT」 “AIoT”	指 AI及IoT AI and IoT
「聯繫人」 “associate”	指 具上市規則賦予該詞的涵義 has the meaning ascribed to it under the Listing Rules
「董事會」 “Board of Directors” or “Board”	指 本公司董事會 the Board of Directors of the Company
「英屬處女群島」 “BVI”	指 英屬處女群島 the British Virgin Islands
「企業管治守則」 “CG Code”	指 上市規則附錄十四所載的《企業管治守則》 the Corporate Governance Code set out in Appendix 14 of the Listing Rules
「最高行政人員」 “chief executive”	指 具上市規則賦予該詞的涵義 has the meaning ascribed to it under the Listing Rules
「本公司」 “Company”, “our Company”, “the Company”	指 硬蛋創新，一家於2012年2月1日在開曼群島註冊成立的獲豁免有限公司，前稱科通芯城集團 Ingdan, Inc. (硬蛋創新), an exempted company incorporated in the Cayman Islands with limited liability on February 1, 2012 and formerly known as Cogobuy Group
「控股股東」 “Controlling Shareholder(s)”	指 具上市規則賦予該詞的涵義，就本中期報告而言，乃指康先生及Envision Global has the meaning ascribed to it under the Listing Rules and, in the context of this interim report, means Mr. Kang and Envision Global
「董事」 “Director(s)”	指 本公司董事 the director(s) of the Company
「Envision Global」 “Envision Global”	指 Envision Global Investments Limited，一家於2012年2月1日在英屬處女群島註冊成立的有限公司，由康先生全資擁有，並為我們的直接控股股東 Envision Global Investments Limited, a limited liability company incorporated in the BVI on February 1, 2012 which is wholly-owned by Mr. Kang and is our immediate Controlling Shareholder

釋義 (續)

Definitions (Continued)

「本集團」、「我們」或「我們的」 “Group”, “our Group”, “the Group”, “we”, “us”, or “our”	指 本公司、其附屬公司及深圳可購百(其財務業績已基於合約安排而綜合入賬及入賬列作本公司的附屬公司)或(按文義所指)現時組成本公司旗下附屬公司於被本公司收購前的公司 the Company, its subsidiaries and Shenzhen Cogobuy (the financial results of which have been consolidated and accounted for as a subsidiary of our Company by virtue of the contractual arrangements) or, where the context requires, the companies that currently comprise the subsidiaries of the Company prior to their acquisition by the Company
「港元」 “HK\$”	指 港元·香港法定貨幣 Hong Kong dollars, the lawful currency of Hong Kong
「香港財務報告準則」 “HKFRSs”	指 《香港財務報告準則》 Hong Kong Financial Reporting Standards
「香港」 “Hong Kong”	指 中國香港特別行政區 the Hong Kong Special Administrative Region of the PRC
「IC」 “IC”	指 集成電路 integrated circuits
「IoT」 “IoT”	指 物聯網 Internet of Things
「iPaaS」 “iPaaS”	指 集成平台即服務(Integration Platform as a Service) Integration Platform as a Service
「上市日期」 “Listing Date”	指 2014年7月18日·股份於聯交所上市之日 July 18, 2014, the date on which the Shares were listed on the Stock Exchange
「上市規則」 “Listing Rules”	指 聯交所《證券上市規則》(經不時修訂) the Rules Governing the Listing of Securities on the Stock Exchange (as amended from time to time)
「標準守則」 “Model Code”	指 上市規則附錄十所載的《上市發行人董事進行證券交易的標準守則》 the Model Code for Securities Transactions by Directors of Listed Issuers set out in Appendix 10 of the Listing Rules
「康先生」 “Mr. Kang”	指 康敬偉先生·本公司主席·首席執行官兼執行董事·並為我們的控股股東 Mr. Kang Jingwei, Jeffrey (康敬偉), chairman, chief executive officer and executive Director of the Company and our Controlling Shareholder
「胡先生」 “Mr. Wu”	指 胡麟祥先生·本公司首席財務官·執行董事兼公司秘書 Mr. Wu Lun Cheung Allen (胡麟祥), chief financial officer, executive Director and Company secretary of the Company

釋義 (續) Definitions (Continued)

「郭女士」 “Ms. Guo”	指 郭莉華女士，本公司執行董事 Ms. Guo Lihua (郭莉華), executive Director of the Company
「姚女士」 “Ms. Yao”	指 姚怡女士，我們的主要股東、深圳可購百的唯一股東及李峰先生（深圳科通的高級管理層成員之一）的妻子 Ms. Yao Yi (姚怡), our substantial shareholder, the sole shareholder of Shenzhen Cogobuy, and the wife of Mr. Li Feng, one of our senior management members of Shenzhen Comtech
「中國」或「中國內地」 “PRC”, “China” or “mainland China”	指 中華人民共和國，除文義另有所指及僅就本報告而言，本報告所提述的中國或中國內地不包括台灣、香港或中國澳門特別行政區；「中國的」一詞亦具類似涵義 the People’s Republic of China and, except where the context requires and only for the purpose of this report, references in this report to the PRC, China or mainland China do not include Taiwan, Hong Kong or the Macau Special Administrative Region of the PRC; the term “Chinese” has a similar meaning
「中國法律顧問」 “PRC Legal Advisor”	指 安杰律師事務所 Anjie Law Firm
「研發」 “R&D”	指 研究及開發 research and development
「人民幣」 “RMB” or “Renminbi”	指 人民幣元，中國法定貨幣 Renminbi, the lawful currency of the PRC
「報告期間」 “Reporting Period”	指 截至2022年6月30日止六個月 the six months ended June 30, 2022
「受限制股份單位計劃」 “RSU Scheme”	指 由本公司採納以向其及附屬公司的董事、高級管理層及僱員授予受限制股份單位的計劃，該計劃於2014年3月1日生效及經2014年12月21日所修訂 the scheme adopted by the Company to grant RSUs to directors, senior management and employees and those of subsidiaries which took effect as at March 1, 2014 and amended on December 21, 2014
「受限制股份單位」 “RSUs”	指 根據受限制股份單位計劃授出之受限制股份單位 restricted share units granted under the RSU Scheme
「證券及期貨條例」 “SFO”	指 香港法例第571章《證券及期貨條例》 the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong)
「股份」 “Share(s)”	指 本公司股本中每股面值0.0000001美元的普通股 ordinary share(s) in the share capital of the Company with a par value of US\$0.0000001 each

釋義 (續) Definitions (Continued)

「股東」 “Shareholder(s)”	指 本公司不時的股份持有人 holder(s) of Share(s) of the Company from time to time
「深圳可購百」 “Shenzhen Cogobuy”	指 深圳市可購百信息技術有限公司，一家於2012年12月13日在中國成立的有限責任公司，由姚女士全資擁有，並憑藉合約安排入賬列作我們的附屬公司 Shenzhen Cogobuy Information Technologies Limited (深圳市可購百信息技術有限公司), a limited liability company established in the PRC on December 13, 2012, wholly-owned by Ms. Yao and, by virtue of the contractual arrangements, accounted for as our subsidiary
「深圳科通」 “Shenzhen Comtech”	指 深圳市科通技術股份有限公司，一家於2005年5月24日在中國成立的有限責任公司，為本公司的間接附屬公司 Shenzhen Comtech Limited (深圳市科通技術股份有限公司), a limited liability company established in the PRC on May 24, 2005, which is an indirect subsidiary of the Company
「聯交所」 “Stock Exchange”	指 香港聯合交易所有限公司 The Stock Exchange of Hong Kong Limited
「主要股東」 “substantial shareholder”	指 具上市規則賦予該詞的涵義 has the meaning ascribed to it under the Listing Rules
「Total Dynamic」 “Total Dynamic”	指 Total Dynamic Holdings Limited，一家於2012年12月4日在英屬處女群島註冊成立的有限責任公司，由姚女士全資擁有，並為我們的股東 Total Dynamic Holdings Limited, a limited liability company incorporated in the BVI on December 4, 2012 which is wholly-owned by Ms. Yao and is our Shareholder
「美國」 “United States” or “US”	指 美利堅合眾國、其領土、屬地及歸其管轄的所有地區 the United States of America, its territories, its possessions and all areas subject to its jurisdiction
「美元」 “US\$”	指 美元，美國法定貨幣 United States dollars, the lawful currency of the United States
「車聯網」 “V2X”	指 車聯網 Vehicle-to-Everything
「%」 “%”	指 百分比 per cent



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INGDAN, INC.

硬蛋創新

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 00400