BRIGHTSTAR TECHNOLOGY GROUP CO., LTD
耀 星 科 技 集 團 股 份 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8446)

ANNOUNCEMENT OF INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2026

The board (the "**Board**") of directors (the "**Directors**") of Brightstar Technology Group Co., Ltd (the "**Company**") is pleased to announce the unaudited results of the Company and its subsidiaries for the six months ended 30 June 2026 (the "**Period**"). This announcement, containing the full text of the interim report of the Company for the Period, complies with the relevant requirements of the Rules (the "**GEM Listing Rules**") Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") in relation to information to accompany preliminary announcement of interim results for the Period. The Company's interim report for the Period will be available for viewing on the website of the Stock Exchange at www.hkexnews.hk and of the Company at www.intechproductions.com on 31 August 2026, and the printed version of the Company's interim report for the Period will be delivered to the shareholders of the Company in due course.

By order of the Board
Brightstar Technology Group Co. Ltd
Cui Hai Bin
Chairman and Executive Director

Hong Kong, 31 August 2026

As at the date of this announcement, the Board comprises three executive Directors, namely, Mr. Cui Hai Bin, Mr. Yeung Ho Ting Dennis and Ms. Zhang Yan Ling; and three independent non-executive Directors, namely, Ms. Lu Xiaoying, Mr. Ji Gui Bao and Ms. So Hiu Ting.

This announcement, for which the Directors of the Company collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules or the purpose of giving information with regard to the Company. The Directors of the Company, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.

This announcement will remain on the websites of the Stock Exchange at www.hkexnews.hk and of the Company at www.intechproductions.com.

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE "STOCK EXCHANGE")

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

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

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*This report, for which the directors (collectively the "**Directors**" or individually a "**Director**") of Brightstar Technology Group Co., Ltd (the "**Company**", together with its subsidiaries the "**Group**", "**we**", "**our**" or "**us**") collectively and individually accept full responsibilities, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "**GEM Listing Rules**") for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.*

香港聯合交易所有限公司(「聯交所」)GEM之特色

GEM乃為較於聯交所上市的其他公司帶有更高投資風險的中小型公司提供上市的市場。潛在投資者應了解投資於該等公司的潛在風險,並應經過審慎周詳的考慮後方作出投資決定。

由於在GEM上市之公司一般為中小型公司,在GEM買賣的證券可能會較於主板買賣的證券承受較大的市場波動風險,同時亦無法保證在GEM買賣的證券會有高流通量之市場。

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors

Mr. Cui Hai Bin *(Chairman)*
Mr. Yeung Ho Ting Dennis
Ms. Zhang Yan Ling

Independent non-executive Directors

Mr. Ji Gui Bao
Ms. Lu Xiaoying *(Appointed on 18 June 2026)*
Ms. So Hiu Ting *(Appointed on 18 June 2026)*
Ms. Jiang Yu E *(Resigned on 18 June 2026)*
Mr. Chen Zhipeng *(Resigned on 18 June 2026)*
Mr. Li Bing *(Resigned on 30 January 2026)*

AUDIT COMMITTEE

Mr. Ji Gui Bao *(Chairman)*
Ms. Lu Xiaoying *(Appointed on 18 June 2026)*
Ms. So Hiu Ting *(Appointed on 18 June 2026)*
Ms. Jiang Yu E *(Resigned on 18 June 2026)*
Mr. Chen Zhipeng *(Resigned on 18 June 2026)*
Mr. Li Bing *(Resigned on 30 January 2026)*

REMUNERATION COMMITTEE

Ms. Lu Xiaoying *(Chairlady)*
(Appointed on 18 June 2026)
Mr. Cui Hai Bin
Mr. Ji Gui Bao
Ms. So Hiu Ting *(Appointed on 18 June 2026)*
Ms. Jiang Yu E *(Resigned on 18 June 2026)*
Mr. Chen Zhipeng *(Resigned on 18 June 2026)*
Mr. Li Bing *(Resigned on 30 January 2026)*

NOMINATION COMMITTEE

Mr. Cui Hai Bin *(Chairman)*
Ms. Zhang Yan Ling
Mr. Ji Gui Bao
Ms. Lu Xiaoying *(Appointed on 18 June 2026)*
Ms. So Hiu Ting *(Appointed on 18 June 2026)*
Ms. Jiang Yu E *(Resigned on 18 June 2026)*
Mr. Chen Zhipeng *(Resigned on 18 June 2026)*
Mr. Li Bing *(Resigned on 30 January 2026)*

公司資料

董事會

執行董事

崔海濱先生*(主席)*
楊浩廷先生
張艷玲女士

獨立非執行董事

紀貴寶先生
盧曉瑩女士
(於二零二六年六月十八日獲委任)
蘇曉婷女士
(於二零二六年六月十八日獲委任)
姜玉娥女士*(於二零二六年六月十八日辭任)*
陳志鵬先生*(於二零二六年六月十八日辭任)*
李兵先生*(於二零二六年一月三十日辭任)*

審核委員會

紀貴寶先生*(主席)*
盧曉瑩女士
(於二零二六年六月十八日獲委任)
蘇曉婷女士
(於二零二六年六月十八日獲委任)
姜玉娥女士*(於二零二六年六月十八日辭任)*
陳志鵬先生*(於二零二六年六月十八日辭任)*
李兵先生*(於二零二六年一月三十日辭任)*

薪酬委員會

盧曉瑩女士*(主席)*
(於二零二六年六月十八日獲委任)
崔海濱先生
紀貴寶先生
蘇曉婷女士
(於二零二六年六月十八日獲委任)
姜玉娥女士*(於二零二六年六月十八日辭任)*
陳志鵬先生*(於二零二六年六月十八日辭任)*
李兵先生*(於二零二六年六月十八日辭任)*

提名委員會

崔海濱先生*(主席)*
張艷玲女士
紀貴寶先生
盧曉瑩女士
(於二零二六年六月十八日獲委任)
蘇曉婷女士
(於二零二六年六月十八日獲委任)
姜玉娥女士*(於二零二六年六月十八日辭任)*
陳志鵬先生*(於二零二六年六月十八日辭任)*
李兵先生*(於二零二六年六月十八日辭任)*

AUTHORISED REPRESENTATIVES (FOR THE PURPOSES OF THE GEM LISTING RULES)

Mr. Yeung Ho Ting Dennis
Ms. Leung Yin Fai *(HKICPA, ACCA, CPA Australia)*

COMPANY SECRETARY

Ms. Leung Yin Fai *(HKICPA, ACCA, CPA Australia)*

REGISTERED OFFICE IN CAYMAN ISLANDS

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STOCK CODE

8446

授權代表（就GEM上市規則而言）

楊浩廷先生
梁燕輝女士（*HKICPA、ACCA、CPA（澳洲）*）

公司秘書

梁燕輝女士（*HKICPA、ACCA、CPA（澳洲）*）

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核數師

中滙安達會計師事務所有限公司
執業會計師
及註冊公眾利益實體核數師
香港
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ZM Lawyers

主要往來銀行

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股份代號

8446

FINANCIAL HIGHLIGHTS

財務概要

HIGHLIGHTS

概要

		Six months ended 30 June 截至六月三十日止六個月		
		2026 **二零二六年** **HK$000** **千港元** **(Unaudited)** **(未經審核)**	2025 二零二五年 HK$000 千港元 (Unaudited) (未經審核) (Restated) (經重列)	Change 變動
Revenue	收益	**68,075**	72,441	(6.0%)
Gross profit	毛利	**28,421**	32,285	(12.0%)
Profit for the period	期內溢利	**4,213**	5,698	(26.1%)
Earnings per share (HK cents)	每股盈利(港仙)	**7.53**	15.35	(50.9%)

– The Group recorded an unaudited revenue of approximately HK$68.1 million for the six months ended 30 June 2026, representing a decrease of approximately 6.0% as compared with that for the corresponding period in 2025.

– 截至二零二六年六月三十日止六個月，本集團錄得未經審核收益約68.1百萬港元，較二零二五年同期減少約6.0%。

– The Group's unaudited profit was approximately HK$4.2 million for the six months ended 30 June 2026, as compared with a profit of approximately HK$5.7 million for the corresponding period in 2025.

– 截至二零二六年六月三十日止六個月，本集團未經審核溢利約為4.2百萬港元，而二零二五年同期錄得溢利約5.7百萬港元。

– The board of Directors (the "**Board**") does not recommend the payment of dividend for the six months ended 30 June 2026.

– 董事會(「**董事會**」)不建議派付截至二零二六年六月三十日止六個月之股息。

UNAUDITED CONDENSED CONSOLIDATED INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2026

截至二零二六年六月三十日止六個月之未經審核簡明綜合中期業績

The Board is pleased to announce the unaudited condensed consolidated interim results of the Group for the six months ended 30 June 2026 together with the unaudited comparative figures for the corresponding periods in 2025, as follows:

董事會欣然宣佈截至二零二六年六月三十日止六個月之本集團未經審核簡明綜合中期業績，連同二零二五年同期之未經審核比較數字如下：

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

未經審核簡明綜合損益及其他全面收益表

			Six months ended 30 June 截至六月三十日止六個月	
		Note 附註	**2026** **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核） (Restated) （經重列）
Revenue	**收益**	4	**68,075**	72,441
Cost of services	服務成本		**(39,654)**	(40,156)
Gross profit	**毛利**		**28,421**	32,285
Other income	其他收入		**123**	141
Other gains, net	其他收益淨額		**433**	414
Gain on disposal of subsidiaries	出售附屬公司收益		**16,484**	–
Administrative expenses	行政開支		**(37,198)**	(24,218)
Profit from operation	**經營溢利**		**8,263**	8,622
Finance income	財務收入	5	**1**	2
Finance costs	財務成本	5	**(322)**	(388)
Finance costs, net	財務成本淨額		**(321)**	(386)
Profit before income tax	**除所得税前溢利**	6	**7,942**	8,236
Income tax expense	所得稅開支	7	**(3,729)**	(2,538)
Profit for the period	**期內溢利**		**4,213**	5,698

		Note 附註	Six months ended 30 June 截至六月三十日止六個月 2026 二零二六年 HK$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK$'000 千港元 (Unaudited) (未經審核) (Restated) (經重列)
Attributable to:	以下人士應佔：			
– Owners of the Company	－本公司擁有人		**4,237**	7,021
– Non-controlling interests	－非控股權益		**(24)**	(1,323)
			4,213	5,698
Other comprehensive income:	其他全面收益：			
Item that may be subsequently reclassified to profit or loss:	*其後可能重新分類至損益的項目：*			
– Exchange difference on translation of foreign operations	－換算海外業務之匯兑差額		**1,057**	5,835
Total comprehensive income for the period	**期內全面收益總額**		**5,270**	11,533
Attributable to:	以下人士應佔：			
– Owners of the Company	－本公司擁有人		**5,294**	9,537
– Non-controlling interests	－非控股權益		**(24)**	1,996
			5,270	11,533
Earnings per share for attributable to the owners of the Company during the period	**期內本公司擁有人應佔每股盈利**			
Basic and diluted (HK cents)	基本及攤薄(港仙)	9	**7.53**	15.35

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

未經審核簡明綜合財務狀況表

於二零二六年六月三十日

		Note 附註	30 June 2026 二零二六年六月三十日 HK$'000 千港元 (Unaudited) （未經審核）	31 December 2025 二零二五年十二月三十一日 HK$'000 千港元 (Audited) （經審核）
Assets	**資產**			
Non-current assets	**非流動資產**			
Property, plant and equipment	物業、廠房及設備	10	199,926	211,690
Right-of-use assets	使用權資產		10,455	9,583
Prepayments and deposits	預付款項及按金	11	1,905	1,221
Deferred tax asset	遞延税項資產		1,425	1,754
			213,711	224,248
Current assets	**流動資產**			
Trade receivables	貿易應收款項	11	34,577	39,521
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	11	103,518	4,978
Bank and cash balances	銀行及現金結餘		39,921	36,279
			178,016	80,778
Disposal group classified as held for sale	分類為持作待售出售組別		–	266,486
			178,016	347,264
Current liabilities	**流動負債**			
Other payables and accrued liabilities	其他應付款項及應計負債	12	116,772	122,765
Amounts due to related parties	應付關聯方款項		–	10,025
Bank borrowings	銀行借款		2,171	2,642
Lease liabilities	租賃負債		4,368	4,820
Taxation payable	應付税項		11,557	8,002
			134,868	148,254
Liabilities directly associated with the disposal group	與出售組別直接相關的負債		–	26,333
			134,868	174,587
Net current assets	**流動資產淨值**		43,148	172,677
Total assets less current liabilities	**總資產減流動負債**		256,859	396,925

		Note 附註	30 June 2026 二零二六年 六月三十日 HK$'000 千港元 (Unaudited) （未經審核）	31 December 2025 二零二五年 十二月三十一日 HK$'000 千港元 (Audited) （經審核）
Non-current liabilities	**非流動負債**			
Lease liabilities	租賃負債		**6,325**	5,066
Contract liabilities	合約負債		**923**	880
			7,248	5,946
Net assets	**資產淨值**		**249,611**	390,979
Capital and reserves	**股本及儲備**			
Share capital	股本	13	**11,251**	11,251
Reserves	儲備		**238,734**	231,974
Equity attributable to owners of the Company	本公司擁有人應佔權益		**249,985**	243,225
Non-controlling interests	非控股權益		**(374)**	147,754
Total equity	**權益總額**		**249,611**	390,979

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2026

未經審核簡明綜合權益變動表

截至二零二六年六月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔									
		Share capital 股本	Share premium 股份溢價	Capital reserve 資本儲備	Exchange reserve 匯兌儲備	Statutory reserve 法定儲備	Investment reserve 投資儲備	Retained Profit/accumulated (losses) 保留溢利／累計（虧損）	Total 總計	Non-controlling interests 非控股權益	Total equity 權益總額
		HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元	HK$'000 千港元
		(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）	(Unaudited) （未經審核）
Balance at 1 January 2026	於二零二六年一月一日的結餘	11,251	198,363	774	(1,627)	332	(1,017)	35,149	243,225	147,754	390,979
Disposal of subsidiaries	出售附屬公司	–	–	–	1,466	–	–	–	1,466	(148,104)	(146,638)
Profit for the period and total comprehensive income	期內溢利及全面收益總額	–	–	–	1,057	–	–	4,237	5,294	(24)	5,270
Balance at 30 June 2026	於二零二六年六月三十日的結餘	11,251	198,363	774	896	332	(1,017)	39,386	249,985	(374)	249,611
Balance at 1 January 2025	於二零二五年一月一日的結餘	9,147	172,144	774	(4,071)	332	(682)	9,200	186,844	148,912	335,756
Profit for the period and total comprehensive income	期內溢利及全面收益總額	–	–	–	2,516	–	–	7,021	9,537	1,996	11,533
Balance at 30 June 2025	於二零二五年六月三十日的結餘	9,147	172,144	774	(1,555)	332	(682)	16,221	196,381	150,908	347,289

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

未經審核簡明綜合現金流量表

For the six months ended 30 June 2026

截至二零二六年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **(未經審核)**	2025 二零二五年 HK$'000 千港元 (Unaudited) (未經審核)
Net cash generated from operating activities	**經營活動所得現金淨額**	**1,448**	160,230
Proceeds from disposals of subsidiaries	出售附屬公司所得款項	**33,000**	–
Other investing cash flows (net)	其他投資現金流量(淨額)	**(26,280)**	(80,481)
Net cash generated from/(used in) investing activities	**投資活動所得/(所用)現金淨額**	**6,720**	(80,481)
Net cash used in financing activities	**融資活動所用現金淨額**	**(4,526)**	(868)
Net increase in cash and cash equivalents	**現金及現金等價物增加淨額**	**3,642**	78,881
Cash and cash equivalents at beginning of the period	**期初現金及現金等價物**	**36,279**	18,172
Cash and cash equivalents at end of the period	**期末現金及現金等價物**	**39,921**	97,053
Analysis of balances of cash and cash equivalents	**現金及現金等價物結餘分析**		
Bank and cash balances	銀行及現金結餘	**39,921**	97,053

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 4 November 2016 as an exempted company with limited liability under the Companies Law (as revised) of the Cayman Islands, as amended, supplemented or otherwise modified from time to time. The address of its registered office is Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands. The principal place of business of the Company is located at Unit D2, 5/F, Hoi Bun Industrial Building, 6 Wing Yip Street, Kwun Tong, Kowloon, Hong Kong.

The Company is an investment holding company. The Group is principally engaged in the provision of visual display solution services for concerts and events primarily in Hong Kong, Macau, and the People's Republic of China (the "**PRC**") (the "**Business**"). The Company's shares (the "**Shares**") were listed on GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") (the "**Listing**") on 14 June 2017 (the "**Listing Date**").

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars ("**HK$**"), unless otherwise stated.

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial information of the Group for the six months ended 30 June 2026 has been prepared in accordance with accounting policies which conform with Hong Kong Financial Reporting Standards ("**HKFRSs**") issued by the Hong Kong Institute of Certified Public Accountants ("**HKICPA**") applicable to interim periods and the applicable disclosure provisions of the GEM Listing Rules. However, the unaudited condensed consolidated financial information does not contain sufficient information to constitute an interim financial report as defined in HKFRSs. The unaudited condensed consolidated financial information should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 December 2025 included in the annual report of the Company dated 26 March 2026, which have been prepared in accordance with HKFRSs issued by the HKICPA.

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis.

未經審核簡明綜合財務報表附註

截至二零二六年六月三十日止六個月

1. 一般資料

本公司於二零一六年十一月四日根據開曼群島公司法(經修訂)(經不時修訂、補充或以其他方式修改)在開曼群島註冊成立為獲豁免有限公司。其註冊辦事處地址為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands。本公司之主要營業地點為香港九龍觀塘榮業街6號海濱工業大廈5樓D2室。

本公司為一間投資控股公司。本集團主要從事主要為香港、澳門及中華人民共和國(「**中國**」)的演唱會及活動提供視像顯示解決方案服務(「**業務**」)。本公司股份(「**股份**」)於二零一七年六月十四日(「**上市日期**」)於香港聯合交易所有限公司(「**聯交所**」)GEM上市(「**上市**」)。

除特別註明外,未經審核簡明綜合財務報表以港元(「**港元**」)列示。

2. 編製基準

本集團截至二零二六年六月三十日止六個月的未經審核簡明綜合財務資料乃根據符合香港會計師公會(「**香港會計師公會**」)所頒佈適用於中期期間的香港財務報告準則(「**香港財務報告準則**」)的會計政策及GEM上市規則的適用披露條文編製。然而,未經審核簡明綜合財務資料並無載有足夠資料構成香港財務報告準則所界定之中期財務報告。未經審核簡明綜合財務資料應與本集團截至二零二五年十二月三十一日止年度之綜合財務報表一併閱讀,該綜合財務報表已載列於本公司日期為二零二六年三月二十六日的年度報告內,該報告乃根據香港會計師公會頒佈的香港財務報告準則編製。

未經審核簡明綜合財務報表根據歷史成本基準編製。

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been used in the preparation of these unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group's consolidated financial statements for the year ended 31 December 2025.

The Group has adopted and applied the new standards, amendments to standards and interpretations that have been issued and effective for the accounting periods beginning on 1 January 2026. The adoption of these new standards and amendments to standards has no material impact on the Group's results and financial position.

The Group has not early adopted those new standards, amendments to standards and interpretations which have been issued by the HKICPA but are not yet effective. The Group is in the process of assessing their impact on the Group's results and financial position.

3. 主要會計政策概要

編製該等未經審核簡明綜合財務資料所採納之重大會計政策與編製本集團截至二零二五年十二月三十一日止年度之綜合財務報表所遵循者一致。

本集團已採納及應用已頒佈並於二零二六年一月一日開始的會計期間生效的新準則、準則修訂本及詮釋。採納該等新準則及準則修訂本對本集團業績及財務狀況並無重大影響。

本集團並未提前採納香港會計師公會已頒佈但尚未生效的新準則、準則修訂本及詮釋。本集團現正評估其對本集團業績及財務狀況的影響。

4. REVENUE AND SEGMENT INFORMATION

(a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the amount of revenue can be measured reliably. Revenue from visual display solution services, information technology consulting services and hotel reservation and convention planning services is recognised after each service is performed, while revenue from equipment rental is recognised on a straight-line basis over the term of the lease.

An analysis of the Group's revenue for the reporting period is as follows:

4. 收益及分部資料

(a) 收益

收益於經濟利益將流入本集團及能夠可靠地計量收益金額時確認。視像顯示解決方案服務、資訊科技諮詢服務以及酒店預訂及會議規劃服務的收益於每項服務執行之後被確認，而設備租賃收益於租約期內以直線法確認。

於報告期內本集團收益情況分析如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核）
Revenue from visual display solution services	視像顯示解決方案服務收益	**67,383**	72,246
Equipment rental income	設備租賃收入	**692**	195
		68,075	72,441

(b) Segment information

Management has determined the operating segments based on the reports reviewed by the chief operating decision-maker that are used to make strategic decisions. These reports are prepared on the same basis as these unaudited condensed consolidated financial statements.

The chief operating decision-maker is identified as the executive Directors of the Company.

The Group's revenue is attributable to the following geographical markets:

(b) 分部資料

管理層已根據主要經營決策者審議並用於制訂策略性決策的報告釐定經營分部。有關報告根據與該等未經審核簡明綜合財務報表相同的基準編製。

本公司執行董事已確定為主要經營決策者。

本集團的收益來自以下地區市場：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核）
Hong Kong	香港	**22,639**	22,706
PRC	中國	**32,344**	27,497
Macau	澳門	**12,276**	16,225
Others	其他	**816**	6,013
		68,075	72,441

(c) Timing of revenue recognition

All timing of revenue recognition is over time for the periods.

(c) 收益確認時間

於期內，所有收益均為隨時間確認。

5. FINANCE INCOME/(COSTS), NET

5. 財務收入／（成本）淨額

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核）
Bank interest income	銀行利息收入	**1**	2
Interest on bank borrowings	銀行借款利息	**(34)**	(51)
Imputed Interest on payables for Right-of-use asset	使用權資產應付款項之估算利息	**(288)**	(337)
Finance costs	財務成本	**(322)**	(388)
Finance costs, net	財務成本淨額	**(321)**	(386)

6. PROFIT BEFORE INCOME TAX

6. 除所得稅前溢利

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核）
Employee benefit expenses (including Director's remuneration):	僱員福利開支（包括董事薪酬）：		
– Salaries and other benefits	– 薪金及其他福利	**16,079**	14,751
– Retirement benefit schemes contribution	– 退休福利計劃供款	**1,476**	1,249
Depreciation of property, plant and equipment	物業、廠房及設備折舊	**19,041**	17,794

7. INCOME TAX EXPENSES

Pursuant to the enactment of two-tiered profit tax rates issued by the Inland Revenue Department ("**IRD**") from the year of assessment 2018/19 onwards, the Group's first HK$2 million of assessable profits under Hong Kong profits tax for the six months ended 30 June 2026 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. Hong Kong profits tax has been provided for at the rate of 16.5% on the estimated assessable profits for the six months ended 30 June 2026.

All PRC subsidiaries of the Company are subject to the PRC Enterprise Income Tax at the rate of 25.0% for the six months ended 30 June 2026 and 2025.

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 for the six months ended 30 June 2026.

7. 所得稅開支

根據稅務局(「**稅務局**」)自二零一八/一九課稅年度執行的兩級制利得稅稅率，本集團截至二零二六年六月三十日止六個月按香港利得稅制定的首個2百萬港元應課稅溢利，應以稅率8.25%計算，而剩餘應課稅溢利稅率為16.5%。截至二零二六年六月三十日止六個月的估計應課稅溢利按香港利得稅稅率16.5%計提撥備。

截至二零二六年及二零二五年六月三十日止六個月，本公司所有中國附屬公司須按25.0%稅率繳納中國企業所得稅。

截至二零二六年六月三十日止六個月，本公司之澳門附屬公司估計應課稅收入超過600,000澳門元之部分須按12.0%稅率繳納澳門所得補充稅。

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **(未經審核)**	2025 二零二五年 HK$'000 千港元 (Unaudited) (未經審核)
Current income tax	即期所得稅	**(3,400)**	(2,538)
Deferred income tax	遞延所得稅	**(329)**	–
		(3,729)	(2,538)

8. DIVIDENDS

The Directors do not recommend the payment of dividend for the six months ended 30 June 2026 (six months ended 30 June 2025: Nil).

8. 股息

董事不建議派付截至二零二六年六月三十日止六個月的股息(截至二零二五年六月三十日止六個月：零)。

9. EARNINGS PER SHARE

For the six months ended 30 June 2026 and 2025, the basic earnings per Share is calculated based on (i) the profit attributable to owners of the Company and (ii) the weighted average number of Shares issued during the period adjusted by the share consolidation completed on 7 August 2026.

9. 每股盈利

截至二零二六年及二零二五年六月三十日止六個月，每股基本盈利乃按(i)本公司擁有人應佔溢利及(ii)期內已發行股份之加權平均數（經二零二六年八月七日完成的股份合併調整）計算。

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核） (Restated) （經重列）
Profit attributable to owners of the Company (HK$'000)	本公司擁有人應佔溢利（千港元）	**4,237**	7,021
Weighted average number of ordinary Shares in issue (thousand shares) before share consolidation adjustment	股份合併調整前已發行普通股之加權平均數（千股）	**1,125,105**	914,720
Weighted average number of ordinary shares in issue (thousand shares) adjusted by the share consolidation completed on 7 August 2026	二零二六年八月七日完成股份合併後，經調整已發行普通股之加權平均數（千股）	**56,255**	45,736
Earnings per Share (HK cents)	每股盈利（港仙）	**7.53**	15.35

Diluted earnings per Share were same as the basic earnings per Share as there were no potential dilutive Shares in existence during the reporting period.

每股攤薄盈利與每股基本盈利相同，因為於報告期內並無存在潛在的攤薄股份。

10. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2026, the Group acquired property, plant and equipment of approximately HK$7.3 million (six months ended 30 June 2025: HK$80.5 million).

10. 物業、廠房及設備

截至二零二六年六月三十日止六個月，本集團已收購約7.3百萬港元的物業、廠房及設備（截至二零二五年六月三十日止六個月：80.5百萬港元）。

11. TRADE AND OTHER RECEIVABLES, PREPAYMENTS AND DEPOSITS

11. 貿易及其他應收款項、預付款項及按金

		As at 30 June 2026 於二零二六年六月三十日 HK$'000 千港元 (Unaudited) （未經審核）	As at 31 December 2025 於二零二五年十二月三十一日 HK$'000 千港元 (Audited) （經審核）
Trade receivables (note a)	貿易應收款項（附註a）	54,472	54,819
Less: allowance for bad and doubtful debts	減：呆壞賬撥備	(19,895)	(15,298)
Trade receivables, net	貿易應收款項淨額	34,577	39,521
Prepayments for purchase of equipment	購買設備的預付款項	19,284	1,221
Prepayments for maintenance of equipment	保養設備的預付款項	2,308	–
Deposits for equipment rental	設備出租按金	800	800
Other receivables, prepayment and deposits	其他應收款項、預付款項及按金	6,031	4,178
Receivables on proceeds from disposal of subsidiaries (note b)	出售附屬公司所得款項的應收款項（附註b）	77,000	–
		140,000	45,720
Less: Non-current portion	減：非流動部分		
Prepayments for purchase of equipment	購買設備預付款項	(1,905)	(1,221)
Current portion	流動部分	138,095	44,499

(a) Trade receivables

The Group's trade receivables are settled by cash on delivery or credit period of around 30 to 90 days after provision of services. As at 30 June 2026 and 31 December 2025, an ageing analysis of the trade receivables based on invoice date is as follows:

(a) 貿易應收款項

本集團的貿易應收款項在交貨時或提供服務後約30至90天的信用期內以現金結算。於二零二六年六月三十日及二零二五年十二月三十一日，基於發票日期的貿易應收款項賬齡分析如下：

		As at 30 June 2026 於二零二六年六月三十日 HK$'000 千港元 (Unaudited) （未經審核）	As at 31 December 2025 於二零二五年十二月三十一日 HK$'000 千港元 (Audited) （經審核）
0-30 days	0至30天	12,227	11,184
31-60 days	31至60天	8,558	9,551
61-90 days	61至90天	1,347	3,684
Over 90 days	超過90天	32,340	30,400
		54,472	54,819

Before accepting any new customer, the Group assesses the potential customer's credit quality and defines credit limits by customer. Credit limits attributable to customers are reviewed regularly.

於接受任何新客戶之前，本集團會評估潛在客戶的信貸質素並確定客戶的信貸額度。本集團會定期檢討客戶的信貸額度。

The Group applies the simplified approach under HKFRS 9 to provide for expected credit losses using the lifetime expected loss provision for all trade receivables. In determining the expected credit losses for trade receivables, the management of the Group has taken into account the historical default experience and the future prospect of the industries and/or considering various external sources of actual and forecast economic information, as appropriate, in estimating the probability of default of each of the trade receivables occurring within their respective loss assessment time horizon, as well as the loss upon default in each case.

本集團應用香港財務報告準則第9號之簡化方法計提預期信貸虧損，為所有貿易應收款項使用全期預期虧損撥備。於釐定貿易應收款項的預期信貸虧損時，本集團管理層已考慮歷史違約經驗及行業的前景，及／或考慮各種實際及預測的經濟數據之外部來源（如適用），以估計每項貿易應收款項在其各自虧損評估時間範圍發生違約的可能性以及違約損失。

(b) Receivables on proceeds from disposal of subsidiaries

On 31 October 2025, the directors resolved to dispose of a subsidiary holding the subsidiaries principally engaged in providing information technology consulting services and hotel reservation and convention planning and the disposal was completed on 9 January 2026. The consideration of disposal is HK$110,000,000. During the period, the Acquirer settled amounting to HK$33,000,000. The amount of HK$77,000,000 is outstanding as at 30 June 2026.

(b) 出售附屬公司所得款項的應收款項

於二零二五年十月三十一日，董事會決議出售一家持有主要從事提供資訊科技諮詢服務、飯店預訂及會議策劃業務之附屬公司，出售事項已於二零二六年一月九日完成。出售事項的代價為110,000,000港元。期內，買方已支付33,000,000港元。截至二零二六年六月三十日，尚有77,000,000港元未支付。

12. OTHER PAYABLES AND ACCRUED LIABILITIES 12. 其他應付款項及應計負債

		As at 30 June 2026 於二零二六年六月三十日 HK$'000 千港元 (Unaudited) （未經審核）	As at 31 December 2025 於二零二五年十二月三十一日 HK$'000 千港元 (Audited) （經審核）
Payables for equipment purchases	採購設備應付款項	**90,070**	94,973
Equipment rental payable	應付設備租金	**9,085**	7,136
Salaries and bonus payables	應付薪金及獎金	**9,223**	12,966
Other accruals and payables	其他應計費用及應付款項	**8,394**	7,690
		116,772	122,765

As at 30 June 2026 and 31 December 2025, the Group's ageing analysis of the payables for equipment purchases based on invoice date is as follows:

於二零二六年六月三十日及二零二五年十二月三十一日，本集團基於發票日期的應付設備採購款項的賬齡分析如下：

		As at 30 June 2026 於二零二六年六月三十日 HK$'000 千港元 (Unaudited) （未經審核）	As at 31 December 2025 於二零二五年十二月三十一日 HK$'000 千港元 (Audited) （經審核）
0-30 days	0至30天	**5,022**	3,527
31-90 days	31至90天	**964**	13,953
Over 90 days	超過90天	**84,084**	77,493
		90,070	94,973

13. SHARE CAPITAL 13. 股本

		Number of ordinary Shares 普通股數目 '000 千股	Nominal value of ordinary Shares 普通股面值 HK$'000 千港元
Authorised:	*法定：*		
Ordinary shares of HK$0.01 each as at 30 June 2026, 1 January 2026 and 31 December 2025	於二零二六年六月三十日、二零二六年一月一日及二零二五年十二月三十一日每股面值0.01港元的普通股	3,000,000	30,000

		Number of ordinary Shares 普通股數目 '000 千股	Nominal value of ordinary shares 普通股面值 HK$'000 千港元	Share premium 股本 HK$'000 千港元
Issued and fully paid:	*已發行及繳足：*			
Ordinary Shares of HK$0.01 each as at 30 June 2026, 1 January 2026 and 31 December 2025	於二零二六年六月三十日、二零二六年一月一日及二零二五年十二月三十一日每股面值0.01港元的普通股	1,125,105	11,251	198,363

14. COMMITMENTS

As at 30 June 2026, the Group did not have any material capital commitments.

14. 承擔

於二零二六年六月三十日，本集團概無任何重大資本承擔。

15. MATERIAL RELATED PARTY TRANSACTIONS

(a) Balances with the related parties

The amounts due to related parties were unsecured, interest-free, repayable on demand and denominated in HK$.

(b) Key management personnel compensation

Key management includes directors and other key management of the Group. The compensation paid or payable to key management for employee services is shown as below:

15. 重大關聯方交易

(a) 與關聯方的結餘

應付關聯方款項為無抵押、免息、按要求償還並以港元計值。

(b) 主要管理人員薪酬

主要管理人員包括本集團董事及其他主要管理人員。就僱員服務而已付或應付主要管理人員的薪酬列示如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 **二零二六年** **HK$'000** **千港元** **(Unaudited)** **（未經審核）**	2025 二零二五年 HK$'000 千港元 (Unaudited) （未經審核）
Salary, other allowances and benefits	薪金、其他津貼及福利	**1,377**	2,187
Pension costs - contributions to defined contribution plans	退休金費用 — 向定額供款計劃供款	**18**	18
		1,395	2,205

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

INDUSTRY REVIEW

The Hong Kong economy continued to grow robustly in the second quarter of 2026, supported by strong exports and improved domestic demand. Real Gross Domestic Product (GDP) increased by 4.3% year-on-year.

In China, the economy grew by 4.7% year-on-year in the first half of 2026, driven by strong industrial output, robust exports, and targeted investments. However, domestic consumption, real estate, and private investment have lagged behind. The main challenge is to convert this initial momentum into a sustained, broad-based recovery, particularly by enhancing household demand and boosting investor confidence amid external uncertainties. This creates optimism for industries related to visual display solutions for concerts and events in Hong Kong, Macau, and the PRC.

行業回顧

在強勁出口及內需改善的帶動下，香港經濟於二零二六年第二季度繼續錄得穩健增長。實質本地生產總值按年增長4.3%。

在中國，受強勁的工業產出、穩健的出口及定向投資帶動，經濟於二零二六年上半年按年增長4.7%。然而，國內消費、房地產及民間投資均表現滯後。主要挑戰在於將這股初步勢頭轉化為持續、廣泛的復甦，特別是透過提升家庭需求及在外部不明朗因素中提振投資者信心。這為與香港、澳門及中國內地演唱會及活動相關的視覺顯示解決方案行業帶來樂觀前景。

BUSINESS REVIEW

The Group is principally engaged in (1) the provision of visual display solution service and (2) equipment rental.

Visual display solutions

During the six months ended 30 June 2026, the Group was engaged in 282 pop concert shows for Hong Kong and non-Hong Kong artists/bands (2025: 315).

The Group derived approximately 92.2% of its total revenue during the six months ended 30 June 2026 from pop concerts (2025: 89.1%), the majority of which took place in Hong Kong and the PRC. The remainder of the Group's revenue of visual display solutions business was attributable to other live events, including corporate events, exhibitions, sports and recreational events and other live performances, as well as equipment rental.

Equipment rental

During the six months ended 30 June 2026, the revenue of equipment rental was approximately HK$0.7 million (2025: approximately HK$0.2 million).

業務回顧

本集團主要從事(1)提供視像顯示解決方案服務、(2)於中國提供資訊科技諮詢服務及(2)設備租賃。

顯示解決方案

截至二零二六年六月三十日止六個月，本集團為香港及非香港藝人／樂隊舉行了282場流行音樂演唱會（二零二五年：315場）。

截至二零二六年六月三十日止六個月，本集團總收益的約92.2%來自流行音樂演唱會（二零二五年：89.1%），大部分在香港及中國進行。本集團餘下的視像顯示解決方案業務收益則來自其他現場活動及設備租賃，包括企業活動、展覽、體育及休閒活動以及其他現場表演。

設備租賃

截至二零二六年六月三十日止六個月，設備租賃收入約為0.7百萬港元（二零二五年：約0.2百萬港元）。

FINANCIAL REVIEW

財務回顧

Revenue

收益

The Group generated revenue from providing (i) visual display solutions to its customers in relation to pop concert shows and various other live events; and (ii) equipment rental.

本集團從(i)為與流行音樂演唱會及多種其他現場活動相關之客戶提供視像顯示解決方案及(ii)設備租賃產生收益。

The following table sets out a breakdown of the Group's revenue by source of income during the six months ended 30 June 2026 with the comparative figures for the six months ended 30 June 2025:

下表載列於截至二零二六年六月三十日止六個月本集團按收入來源劃分的收益明細及截至二零二五年六月三十日止六個月之比較數字：

		Six months ended 30 June 2026 截至二零二六年六月三十日止六個月		Six months ended 30 June 2025 截至二零二五年六月三十日止六個月	
		HK$'000 千港元	**% of total revenue 佔總收益的百分比**	HK$'000 千港元	% of total revenue 佔總收益的百分比
Visual display solutions	視像顯示解決方案	**67,383**	**99.0**	72,246	99.7
Equipment rental	設備租賃	**692**	**1.0**	195	0.3
Total	總計	**68,075**	**100.0**	72,441	100.0

During the six months ended 30 June 2026, the Group principally derived its revenue from the provision of visual display solutions, which accounted for 99.0% of the Group's total revenue (six months ended 30 June 2025: approximately 99.7%). The Group's revenue decreased by approximately 6.0% from approximately HK$72.4 million for the six months ended 30 June 2025 to approximately HK$68.1 million for the six months ended 30 June 2026.

截至二零二六年六月三十日止六個月，本集團收益主要來自提供視像顯示解決方案佔本集團總收益的99.0%（截至二零二五年六月三十日止六個月：約99.7%）。本集團收益由截至二零二五年六月三十日止六個月約72.4百萬港元減少約6.0%至截至二零二六年六月三十日止六個月約68.1百萬港元。

Visual display solutions

The following table sets out a breakdown of the Group's revenue from visual display solutions during the six months ended 30 June 2026 with the comparative figures for the six months ended 30 June 2025. For the purpose of revenue breakdown presentation, other live events include corporate events, sports and recreation events, exhibitions and other live performances.

視像顯示解決方案

下表載列截至二零二六年六月三十日止六個月本集團來自視像顯示解決方案之收益明細及截至二零二五年六月三十日止六個月之比較數字。就呈列收益明細而言，其他現場活動包括企業活動、體育及休閒活動、展覧、以及其他現場表演。

		Six months ended 30 June 2026 截至二零二六年六月三十日止六個月				Six months ended 30 June 2025 截至二零二五年六月三十日止六個月			
		No. of shows 演出數目	**Revenue 收益 (HK$'000) (千港元)**	**% of total revenue from visual display solutions 佔視像顯示解決方案總收益的百分比**	**Average revenue per show 每場演出的平均收益 (HK$'000) (千港元)**	No. of shows 演出數目	Revenue 收益 (HK$'000) (千港元)	% of total revenue from visual display solutions 佔視像顯示解決方案總收益的百分比	Average revenue per show 每場演出的平均收益 (HK$'000) (千港元)
Pop concerts	流行音樂演唱會	**282**	**62,760**	**93.1**	**223**	315	64,534	89.3	205
Other live events	其他現場活動	**300**	**4,623**	**6.9**	**15**	118	7,712	10.7	65
Total revenue from visual display solutions	視像顯示解決方案總收益	**582**	**67,383**	**100.0**	**116**	433	72,246	100.0	167

The decrease in revenue from pop concerts was mainly attributable to net-off effect of (i) the decrease in the number of pop concert shows undertaken by the Group from 315 for the six months ended 30 June 2025 to 282 for the six months ended 30 June 2026; and (ii) the increase in the average revenue per show for pop concerts from approximately HK$205,000 for the six months ended 30 June 2025 to approximately HK$223,000 for the six months ended 30 June 2026.

來自流行音樂演唱會的收益減少乃主要由於(i)本集團承接的流行音樂演唱會場數由截至二零二五年六月三十日止六個月的315場減少至截至二零二六年六月三十日止六個月的282場；及(ii)流行音樂演唱會每場演出的平均收益由截至二零二五年六月三十日止六個月的約205,000港元增加至截至二零二六年六月三十日止六個月的約223,000港元的淨抵銷影響所致。

The decrease in revenue from other live events was mainly attributable to net effect of (i) the increase in the number of other live events undertaken by the Group from 118 for the six months ended 30 June 2025 to 300 for the six months ended 30 June 2026, and (ii) the decrease in the average revenue per show for other live events from approximately HK$65,000 for the six months ended 30 June 2025 to HK$15,000 for the six months ended 30 June 2026,

來自其他現場活動的收益增加乃主要由於(i)本集團承接的其他現場活動數量由截至二零二五年六月三十日止六個月的118場增少至截至二零二六年六月三十日止六個月的300場及(ii)其他現場活動每場演出的平均收益由截至二零二五年六月三十日止六個月的約65,000港元減少至截至二零二六年六月三十日止六個月的15,000港元的淨影響所致。

Revenue analysis by geographical location

The following table sets out a breakdown of the revenue of the Group from pop concerts by geographical location during the six months ended 30 June 2026 with comparative figures for the six months ended 30 June 2025:

按地理位置劃分的收益分析

下表載列截至二零二六年六月三十日止六個月本集團按地理位置劃分的流行音樂演唱會的收益明細及截至二零二五年六月三十日止六個月之比較數字：

		Six months ended 30 June 2026 截至二零二六年六月三十日止六個月				Six months ended 30 June 2025 截至二零二五年六月三十日止六個月			
		No. of shows 演出數目	Revenue 收益 (HK$'000) (千港元)	% of total revenue from pop concerts 佔流行音樂演唱會總收益的百分比	Average revenue per show 每場演出的平均收益 (HK$'000) (千港元)	No. of shows 演出數目	Revenue 收益 (HK$'000) (千港元)	% of total revenue from pop concerts 佔流行音樂演唱會總收益的百分比	Average revenue per show 每場演出的平均收益 (HK$'000) (千港元)
Pop concerts	流行音樂演唱會								
Hong Kong	香港	103	18,617	29.7	181	92	18,813	29.2	204
PRC	中國	122	32,223	51.3	264	128	27,315	42.3	213
Macau	澳門	55	11,320	18.0	206	77	14,890	23.1	193
Others	其他	2	600	1.0	300	18	3,516	5.4	195
Total revenue from pop concerts	流行音樂演唱會總收益	282	62,760	100.0	223	315	64,534	100.0	205

The following table sets out a breakdown of the revenue of the Group from other live events by geographical location during the six months ended 30 June 2025 with comparative figures for the six months ended 30 June 2024:

下表載列截至二零二五年六月三十日止六個月本集團按地理位置劃分的其他現場活動的收益明細及截至二零二四年六月三十日止六個月之比較數字：

		Six months ended 30 June 2026 截至二零二六年六月三十日止六個月				Six months ended 30 June 2025 截至二零二五年六月三十日止六個月			
		No. of shows 演出數目	**Revenue 收益 (HK$'000) （千港元）**	**% of total revenue from other live events 佔其他現場活動總收益的百分比**	**Average revenue per show 每場演出的平均收益 (HK$'000) （千港元）**	No. of shows 演出數目	Revenue 收益 (HK$'000) （千港元）	% of total revenue from other live events 佔其他現場活動總收益的百分比	Average revenue per show 每場演出的平均收益 (HK$'000) （千港元）
Other live events	其他現場活動								
Hong Kong	香港	**285**	**3,692**	**79.9**	**13**	59	3,880	50.3	66
Macau	澳門	**15**	**931**	**20.1**	**62**	16	1,335	17.3	83
Other	其他	**–**	**–**	**–**	**–**	43	2,497	32.4	58
Total revenue from other live events	其他現場活動總收益	**300**	**4,623**	**100.0**	**15**	118	7,712	100.0	65

Equipment rental

During the six months ended 30 June 2026, the revenue of equipment rental was approximately HK$0.7 million (2025: approximately HK$0.2 million).

設備租賃

截至二零二六年六月三十日止六個月，設備租賃收入約為0.7百萬港元（二零二五年：約0.2百萬港元）。

Gross profit and gross profit margin

The gross profit of the Group for the six months ended 30 June 2026 amounted to approximately HK$28.4 million (2025: HK$32.3 million), representing a gross profit margin of approximately 41.7% (2025: 44.6%). The decrease in gross profit margin was mainly attributable to the decrease in revenue.

毛利及毛利率

本集團截至二零二六年六月三十日止六個月的毛利約為28.4百萬港元（二零二五年：32.3百萬港元），毛利率約為41.7%（二零二五年：44.6%）。毛利率的減少乃主要由於收入減少所致。

Income tax expense

The Group is subject to income tax on an enterprise basis on profits arising in or derived from the jurisdictions in which members of the Group are domiciled and operate.

During the six months ended 30 June 2026 and the six months ended 30 June 2025, all PRC subsidiaries of the Company were subject to the PRC Enterprise Income Tax at the rate of 25.0%.

Pursuant to the enactment of the two-tiered profit tax rates issued by the Inland Revenue Department (the "**IRD**") from the year of assessment 2018/19 onwards, the Group's first HK$2 million of assessable profits under Hong Kong profits tax for the six months ended 30 June 2026 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. During the six months ended 30 June 2026, no Hong Kong profits tax has been provided for as the Group did not generate any estimated assessable profit (six months ended 30 June 2025: same).

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 during the six months ended 30 June 2026 and the six months ended 30 June 2025.

Our income tax expenses increased from approximately HK$2.5 million for the year ended 30 June 2025 to approximately HK$3.7 million for the six months ended 30 June 2026. The increase in income tax expense was mainly attributable to the increase in profit before income tax of the PRC subsidiaries.

所得税開支

本集團須就產生或源自本集團成員公司所處及經營所在司法權區的溢利繳納企業所得税。

於截至二零二六年六月三十日止六個月及截至二零二五年六月三十日止六個月，本公司的所有中國附屬公司須按25.0%税率繳納中國企業所得税。

根據香港税務局（「**税務局**」）自二零一八／一九課税年度起實施的兩級制利得税税率，本集團截至二零二六年六月三十日止六個月之應課税溢利首2百萬港元須按税率8.25%計算香港利得税，而剩餘應課税溢利須按税率16.5%計算。於截至二零二六年六月三十日止六個月，並無計提香港利得税，乃因本集團並無產生任何估計應課税溢利（截至二零二五年六月三十日止六個月：相同）。

截至二零二六年六月三十日止六個月及截至二零二五年六月三十日止六個月，本公司之澳門附屬公司須就估計應課税收入超過600,000澳門元的部分按12.0%税率繳納澳門所得補充税。

所得税開支由截至二零二五年六月三十日止年度約2.5百萬港元增加至截至二零二六年六月三十日止六個月的約3.7百萬港元。所得税開支增加主要歸因於中國附屬公司之所得税前溢利增加所致。

Profit for the period

As a result of the foregoing, the Group's profit was approximately HK$4.2 million for the six months ended 30 June 2026, as compared with a profit of approximately HK$5.7 million for the corresponding period in 2025. The decrease in profit was mainly due to the decrease in revenue and increase in administrative expenses during the six months ended 30 June 2026.

期內溢利

由於以上因素，截至二零二六年六月三十日止六個月，本集團的溢利約為4.2百萬港元，而二零二五年同期的溢利約為5.7百萬港元。溢利減少乃主要由於截至二零二六年六月三十日止六個月的行政開支增加導致收益減少所致。

LIQUIDITY AND CAPITAL RESOURCES

Financial Resources, Liquidity and Capital Structure

The Group finances its operations primarily through cash generated from operating activities and interest-bearing bank borrowing, overdrafts and finance leases. The Group recorded net current assets of approximately HK$43.1 million as at 30 June 2026 (31 December 2025: net current assets of approximately HK$172.7 million).

As at 30 June 2026, the Group's current ratio was approximately 1.32 (31 December 2025: approximately 1.99) and the Group's gearing ratio calculated based on the total debt (including shareholder's loans, if any) at the end of the period divided by total equity at the end of the period was approximately 5.2% (31 December 2025: approximately 5.8%). The decrease of the Group's gearing ratio in the six months ended 30 June 2026 was mainly due to the decrease in the total debt.

As at 30 June 2026, the maximum limit of the banking facilities available to the Group amounted to HK$13.0 million. The bank borrowings were denominated in Hong Kong dollars, repayable within one year or on demand and interest-bearing at floating rates from 3.5% to 4.6% per annum (31 December 2025: 3.5% to 4.5% per annum).

As at 30 June 2026, the capital structure of the Group consisted of equity attributable to owners of the Company of approximately HK$250.0 million, comprising issued share capital and reserves.

流動資金及資本資源

財務資源、流動資金及資本架構

本集團主要通過經營活動產生的現金以及計息銀行借款、透支及融資租賃為其經營提供資金。本集團於二零二六年六月三十日錄得流動資產淨值約為43.1百萬港元（二零二五年十二月三十一日：流動資產淨值約為172.7百萬港元）。

於二零二六年六月三十日，本集團的流動比率約為1.32（二零二五年十二月三十一日：約1.99）及本集團的資產負債比率按期末債務總額（包括股東貸款，如有）除以期末權益總額計算約為5.2%（二零二五年十二月三十一日：約5.8%）。本集團資產負債比率於截至二零二六年六月三十日止六個月增加乃主要由於債務總額減少。

於二零二六年六月三十日，本集團最大限額銀行融資為13.0百萬港元。銀行借款以港元計值，須於一年內或按要求償還，並按浮動年利率3.5%至4.6%（二零二五年十二月三十一日：年利率3.5%至4.5%）計息。

於二零二六年六月三十日，本集團資本架構包括本公司擁有人應佔之權益約250.0百萬港元（包括已發行股本及儲備）。

2025 SHARE ISSUANCE

The Company allotted and issued a total of 210,385,576 shares to one director of the Company, under a specific mandate on 28 July 2025 (the "**2025 Share Issuance**") and the net proceeds from the 2025 Share Issuance, after deduction of related fees and expenses, amounted to approximately HK$28.3 million. The Company intends to apply the net proceeds for general corporate and working capital purposes. For further details, please refer to the announcements of the Company dated 30 June 2025 and 28 July 2025.

Set out below is the actual use of the net proceeds up to 30 June 2026:

二零二五年股份發行

本公司於二零二五年七月二十八日根據特定授權向一名本公司董事配發及發行合共210,385,576股股份(「**二零二五年股份發行**」),扣除相關費用及開支後,二零二五年股份發行之所得款項淨額約為28.3百萬港元。本公司擬將所得款項淨額用於一般公司及營運資金用途。更多詳情請參閱本公司日期為二零二五年六月三十日及二零二五年七月二十八日之公告。

直至二零二六年六月三十日所得款項淨額的實際用途如下:

		Planned use of net proceeds 所得款項淨額計劃用途 HK$'000 千港元	Approximate percentage (%) of total net proceeds 佔總所得款項淨額的概約百分比(%)	Actual use of net proceeds from 21 July 2025 to 30 June 2026 由二零二五年七月二十一日至二零二六年六月三十日實際使用所得款項淨額 HK$'000 千港元	Unused total net proceeds up to 30 June 2026 直至二零二六年六月三十日尚未動用總所得款項淨額 HK$'000 千港元
Working capital	營運資金	28,300	75.3	21,304	6,996

FOREIGN CURRENCY EXPOSURE RISKS

The Group operates mainly in the PRC and Hong Kong and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to certain purchases with United States dollars ("**US$**") and Macau Patacas ("**MOP**"). Foreign exchange risk arises when future commercial transactions, recognised assets and liabilities are denominated in a currency that is not the group entities' functional currency. The Group however did not engage in any derivatives agreements and did not commit to any financial instrument to hedge its foreign exchange exposure during the six months ended 30 June 2026.

外匯風險

本集團主要在中國及香港經營,並面臨各種貨幣風險所引起的外匯風險,主要指若干以美元(「**美元**」)及澳門元(「**澳門元**」)進行的購買。當未來商業交易以及已確認資產及負債並非以集團實體功能貨幣計值時,則會出現外匯風險。然而,於截至二零二六年六月三十日止六個月,本集團並未涉及任何衍生工具協議及並無訂立任何金融工具以對沖外匯風險。

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the six months ended 30 June 2026. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

庫務政策

本集團對其庫務政策採取審慎的財務管理方法，因此截至二零二六年六月三十日止六個月整段期間保持了健康的流動資金狀況。本集團力求通過持續的信貸評估及對其客戶財務狀況進行評估以降低信用風險。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團資產、負債及其他承擔的流動資金結構滿可足其不時之資金需求。

SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

During the six months ended 30 June 2026, the Company completed to dispose of 1,000,000 shares in Anxu Technology Limited (the "**Disposed Company**") on 9 January 2026, a wholly owned subsidiary of the Company, representing the entire issued share capital of the Disposed Company held by the Company, for a total consideration of HK$110,000,000 (the "**Disposal**"). For the details of the Disposal, please refer to the circular of the Company dated 22 December 2025 and the poll results announcement of the extraordinary general meeting dated 9 January 2026.

Saved as disclosed above, the Group did not have any other significant investments, material acquisitions or disposals of subsidiaries, associates or joint ventures during the six months ended 30 June 2026.

重大投資、重大收購及出售附屬公司、聯營公司及合營企業

截至二零二六年六月三十日止六個月，本公司於二零二六年一月九日完成出售本公司之全資附屬公司安緒科技有限公司(「**出售公司**」)的1,000,000股股份，佔本公司持有出售公司之全部已發行股本，總代價為110,000,000港元(「**出售事項**」)。有關出售事項之詳情，請參閱本公司日期為二零二五年十二月二十二日之通函及日期為二零二六年一月九日之股東特別大會投票表決結果公佈。

除上文所披露者外，截至二零二六年六月三十日止六個月，本集團並無任何其他重大投資、重大收購或出售附屬公司、聯營公司或合營企業。

FUTURE PLANS FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

The Group has no specific future plans for material investments or capital assets as at the date of this report.

重大投資及資本資產的未來計劃

於本報告日期，本集團並無有關重大投資或資本資產的具體未來計劃。

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 June 2025, the Group did not have any material capital commitments or any material contingent liabilities.

資本承擔及或有負債

於二零二五年六月三十日，本集團並無任何重大資本承擔或任何重大或有負債。

DIVIDEND

The Board does not recommend the payment of a dividend for the six months ended 30 June 2026.

股息

董事會不建議派付截至二零二六年六月三十日止六個月之股息。

PLEDGE OF ASSETS

As at 30 June 2026, the Group did not have any pledged short-term bank deposits as security for the Group's banking facilities (31 December 2025: Nil).

資產抵押

於二零二六年六月三十日，本集團並無任何已抵押短期銀行存款，作為本集團銀行融資之抵押(二零二五年十二月三十一日：無)。

PRINCIPAL RISKS AND UNCERTAINTIES

The business operations and results of the Group may be affected by various factors, some of which are external causes and some are inherent to the business. The principal risks and uncertainties are summarized as follows:

主要風險及不明朗因素

本集團之業務營運及業績受多項因素影響，當中有部分為外部因素，有部分則為與業務有關的固有因素。主要風險及不明朗因素概述如下：

Risk Areas **風險領域**	**Principal Risks** **主要風險**
Strategic Risks 戰略風險	Sensitivity to government policies; keeping up with new technologies and customers' taste; market competition risk, reputation risk 對政府政策的敏感性，保持新技術及客戶品味，市場競爭風險，聲譽風險
Operational Risks 營運風險	Insufficient labour supply; workplace injury; disruption of IT system 勞動力供給不足，工傷，資訊科技系統中斷
Financial Risks 財務風險	Liquidity risk, credit risk, interest rate risk, foreign exchange risk, inflation risk 流動資金風險，信貸風險，利率風險，外匯風險，通脹風險
Compliance Risks 合規風險	Risk related to occupation safety and health; risk of non-compliance with ordinances related to employment; change of the GEM Listing Rules and relevant company regulations and ordinances 與職業安全和健康有關的風險；不遵守與就業有關的法例的風險；GEM上市規則及相關公司規例及條例更改

The Board is ultimately responsible for the risk management of the Group and it has delegated to executive management to carry out the risk identification and monitoring procedures. The objectives of the risk management are to enhance the governance and corporate management processes as well as to safeguard the Group against unacceptable levels of risks and losses.

董事會最終負責本集團的風險管理，且其已授權行政管理層進行風險識別及監控程序。風險管理的目標是增強管治及企業管理程序，並保障本集團免遭不能接受的風險及損失。

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2026, the Group engaged a total of 118 employees (30 June 2025: 116) including the Directors. For the six months ended 30 June 2026, total staff costs amounted to approximately HK$17.6 million (six months ended 30 June 2025: approximately HK$16.0 million). Remuneration (including employees' benefits) is maintained at an attractive level and reviewed on a periodic basis. Employees' salary and relevant benefits are determined on the basis of performance, qualification, experience, positions and the Group's business performance.

The Group believes that training is an important path to improve the overall work quality and offer comprehensive development to the employees. All Directors shall participate in continuous professional development by attending training courses or reading relevant materials on the topics related to corporate governance and regulations. Records of the training received by the respective Directors are kept and updated by the Company Secretary. Experienced/Senior employees will provide supervision to the newcomers/subordinates in order to enhance communication and team spirits within the Group, and to improve their technical skills and managerial capability. The Group also encourages its employees to attend external or internal training courses to enhance their competence and job-related knowledge.

EVENTS AFTER THE REPORTING PERIOD

As far as the Directors are aware, the following events after the reporting period have taken place subsequent to 30 June 2026 and up to the date of approval of this report:

On 16 July 2026, the Board proposed to implement the Share Consolidation on the basis that every twenty (20) issued and unissued Existing Shares of par value of HK$0.01 each in the share capital of the Company to be consolidated into one (1) Consolidated Share of par value of HK$0.20 each.

The ordinary resolution approving the Share Consolidation was duly passed by the shareholders at the extraordinary general meeting held on 5 August 2026. As all the conditions precedent were fulfilled, the Share Consolidation became effective on 7 August 2026. For details, please refer to the circular of the Company dated 16 July 2026 and the poll results announcement of the Company dated 5 August 2026.

The Share Consolidation is effective that (i) there are no changes on the authorised share capital of the Company from the date hereof; and (ii) the authorised share capital of the Company will be HK$30,000,000 divided into 150,000,000 ordinary shares of par value HK0.20 each, of which 56,255,273 Consolidated Shares will be in issue and fully paid or credited as fully paid.

僱員及薪酬政策

於二零二六年六月三十日，本集團共聘用118名僱員（二零二五年六月三十日：116名），其中包括董事。截至二零二六年六月三十日止六個月，員工成本總額約為17.6百萬港元（二零二五年六月三十日止六個月：16.0百萬港元）。薪酬（包括僱員福利）維持在有吸引力的水平，並定期審查。僱員薪酬及相關福利乃根據彼等的表現、資質、經驗、職位以及本集團業務表現確定。

本集團認為，培訓乃提高整體工作質素及為僱員提供全面發展的重要途徑。全體董事應透過出席培訓課程或閱讀有關企業管治及規例的相關材料，參與持續專業發展。各董事的培訓記錄由公司秘書保管及更新。經驗豐富／高級僱員將對新入職員工／下屬提供指導監督，以加強本集團內部的溝通及團隊精神，並提高其技術技能及管理能力。本集團亦鼓勵其僱員參加外部或內部培訓課程，以提升彼等的能力及與工作相關的知識。

報告期後事項

就董事所知，於二零二六年六月三十日後及直至本報告批准日期，已發生以下報告期後事項：

於二零二六年七月十六日，董事會建議將本公司股本按每二十(20)股每股面值0.01港元的已發行及尚未發行現有股份合併為一(1)股每股面值0.20港元合併股份之基準實施股份合併。

批准股份合併之普通決議案已於二零二六年八月五日舉行之股東特別大會上獲股東正式通過。由於所有先決條件均已達成，股份合併已於二零二六年八月七日生效。有關詳情，請參閱本公司日期為二零二六年七月十六日之通函及本公司日期為二零二六年八月五日之投票表決結果公佈。

股份合併自下列情況生效(i)自本中期報告日期起計，本公司法定股本並無變動；及(ii)本公司之法定股本將為30,000,000港元，分為150,000,000股每股面值0.20港元之普通股，其中56,255,273股合併股份將為已發行及繳足或入賬列為繳足。

AUDIT COMMITTEE

The Company has established an audit committee on 19 May 2017 (the "**Audit Committee**") with written terms of reference in compliance with Rules 5.28 to 5.29 of the GEM Listing Rules. The primary duties of the Audit Committee are to review the Company's draft annual, and interim financial reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing and supervising the financial reporting process, risk management and internal control systems of the Group. The Audit Committee currently comprises three independent non-executive Directors, namely Mr. Ji Gui Bao, Ms. Lu Xiaoying and Ms. So Hiu Ting. Mr. Ji Gui Bao is the chairman of the Audit Committee.

The Audit Committee has reviewed this report, the unaudited condensed consolidated results of the Group for the six months ended 30 June 2026, and the effectiveness of the risk management and internal control systems of the Group, and is of the opinion that such results have complied with the applicable accounting standards and the GEM Listing Rules, and that adequate disclosures have been made.

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

The Directors confirm that during the six months ended 30 June 2026, there has been no purchase, sale or redemption of the Company's listed securities by the Company or its subsidiaries.

DIRECTORS' AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

During the six months ended 30 June 2026, the Directors are not aware of any business and interest of the Directors nor the controlling shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group.

DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding Directors' securities transactions on terms no less than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries of all Directors, the Company confirms that all of the Directors complied with such required standard of dealings and its code of conduct regarding directors' securities transactions during the six months ended 30 June 2026.

審核委員會

本公司已遵照GEM上市規則第5.28條至第5.29條於二零一七年五月十九日成立審核委員會(「**審核委員會**」),並訂有書面職權範圍。審核委員會主要職責為審查本公司的年度及中期財務報告之草擬本及賬目,並就此向董事會提供建議及意見。審核委員會亦負責審查及監督本集團財務申報過程、風險管理及內部控制系統。審核委員會目前由三名獨立非執行董事(即紀貴寶先生、盧曉瑩女士及蘇曉婷女士)組成。紀貴寶先生為審核委員會主席。

審核委員會已審閱本報告及本集團截至二零二六年六月三十日止六個月之未經審核簡明綜合業績及本集團風險管理及內部控制系統的有效性,且認為該等業績已遵守適用的會計準則及GEM上市規則,並已作出充分披露。

購買、出售或贖回本公司上市證券

董事確認,截至二零二六年六月三十日止六個月,本公司或其附屬公司概無購買、出售或贖回本公司的上市證券。

董事及控股股東在競爭業務中的權益

截至二零二六年六月三十日止六個月,董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人(定義見GEM上市規則)擁有任何對本集團業務構成或可能構成競爭的業務及權益,亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

董事證券交易

本公司已採納一套董事證券交易行為守則,其條款不遜於GEM上市規則第5.48條至第5.67條所載之規定交易標準。本公司對所有董事作出具體查詢後,確認所有董事於截至二零二六年六月三十日止六個月均遵守所規定的交易標準及董事證券交易行為守則。

INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVE IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 30 June 2026, the interests and short positions of the Directors or the chief executive of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO; or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors as referred to in Rule 5.46 of the GEM Listing Rules, were as follows:

(i) Interests in the Company

Name of Director 董事姓名	Capacity/Nature of interest 身份／權益性質	Number of Shares (Note 1) 股份數目（附註1）	Percentage of shareholding 股權百分比
Mr. Yeung Ho Ting Dennis 楊浩廷先生	Beneficial Owner 實益擁有人	246,385,576(L)	21.90%
Mr. Cui Hai Bin 崔海濱先生	Beneficial Owner 實益擁有人	1,000,000 (L)	0.09%
Ms. Zhang Yan Ling 張艷玲女士	Beneficial Owner 實益擁有人	1,988,000 (L)	0.18%

Notes:

1. The letter "L" denotes the person's long position in the Shares.

Saved as disclosed above, as at 30 June 2026, none of the Directors and the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of or its associated corporations (within the meaning of Part XV of the SFO), which were required to be notified to the Company and the Stock Exchange under Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO) or as recorded in the register of the Company required to be kept under Section 352 of the SFO, or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules.

董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉

於二零二六年六月三十日，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）的股份、相關股份及債權證中，擁有於根據證券及期貨條例第352條規定須存置的登記冊的權益及淡倉；或根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益及淡倉如下：

(i) 於本公司之權益

附註：

1. 字母「L」代表相關人士於股份中的好倉。

除上文所披露者外，於二零二六年六月三十日，概無董事及本公司主要行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債權證中，擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉（包括根據證券及期貨條例有關條文被當作或視作擁有的權益或淡倉）；或須記錄於本公司根據證券及期貨條例第352條規定所存置的本公司登記冊的權益或淡倉；或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益或淡倉。

INTERESTS AND SHORT POSITIONS OF THE SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN SHARES AND UNDERLYING SHARES

主要股東及其他人士於股份及相關股份中的權益及淡倉

As at 30 June 2026, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had interests or short positions in Shares or underlying Shares which were recorded in the register required to be kept under Section 336 of the SFO:

於二零二六年六月三十日，據董事所知，下列人士（本公司董事或最高行政人員除外）於股份或相關股份中擁有根據證券及期貨條例第336條規定須存置的登記冊的權益或淡倉：

Name of Shareholder 股東姓名／名稱	Capacity/Nature of interest 身份／權益性質	Number of Shares held/ Interested (Note 1) 持有／擁有權益股份數目（附註1）	Percentage of shareholding 股權百分比
ST MA LTD (Note 2) ST MA LTD（附註2）	Beneficial Owner 實益擁有人	250,611,894(L)	22.27%
Mr. Ma Lie (Note 2) 馬烈先生（附註2）	Interest in a controlled corporation 受控法團權益	250,611,894(L)	22.27%
Yuanyu Enterprise Management Co., Limited (Note 3) 元宇企業管理有限公司（附註3）	Beneficial Owner 實益擁有人	80,100,000(L)	8.76%
Mr. Zhou Hongyu (Note 3) 周洪宇先生（附註3）	Interest in a controlled corporation 受控法團權益	80,100,000(L)	8.76%

Notes:

1. The letter "L" denotes the person's long position in the Shares.
2. ST MA LTD is wholly owned by Mr. Ma Lie. By virtue of the SFO, Mr. Ma Lie was deemed to be interested in the Shares held by ST MA LTD.
3. Yuanyu Enterprise Management Co., Limited is wholly owned by Mr. Zhou Hongyu. By virtue of the SFO, Mr. Zhou Hongyu was deemed to be interested in the Shares held by Yuanyu Enterprise Management Co., Limited.

附註：

1. 字母「L」代表相關人士於股份中的好倉。
2. ST MA LTD由馬烈先生全資擁有。根據證券及期貨條例，馬烈先生被視為於ST MA LTD所持股份中擁有權益。
3. 元宇企業管理有限公司由周洪宇先生全資擁有。根據證券及期貨條例，周洪宇先生被視為於元宇企業管理有限公司所持股份中擁有權益。

Save as disclosed above, as at 30 June 2026, the Directors were not aware of any interests or short positions owned by any entities or persons (other than the Directors or chief executive of the Company) in the shares or underlying shares of the Company, which were required to be disclosed under Divisions 2 and 3 of Part XV of the SFO or which were required to be recorded in the register of the Company under Section 336 of the SFO.

除上文披露者外，於二零二六年六月三十日，董事並不知悉有任何實體或人士（董事及本公司主要行政人員除外）於股份或本公司相關股份中擁有任何根據證券及期貨條例第XV部第2及3分部須知會本公司的權益或淡倉；或須記錄於根據證券及期貨條例第336條規定所存置的本公司登記冊的權益或淡倉。

SHARE OPTION SCHEME

TERMINATION OF THE 2017 SHARE OPTION SCHEME AND ADOPTION OF THE 2026 SHARE OPTION SCHEME

Pursuant to an ordinary resolution passed by the Shareholders at the annual general meeting of the Company held on 16 June 2026 (the "**2026 AGM**"), the share option scheme adopted by the Company on 19 May 2017 (the "**2017 Scheme**") was terminated, and a new share option scheme (the "**2026 Scheme**") was approved and adopted with effect from 16 June 2026.

The purpose of the 2026 Scheme is to enable the Group to grant options to eligible participants as incentives or rewards for their contribution or potential contribution to the Group. The 2026 Scheme is valid and effective for a period of 10 years commencing from the date of adoption on 16 June 2026. For more information on the principal terms of the 2026 Scheme, please refer to the circular of the Company dated 30 April 2026.

SCHEME MANDATE LIMIT AND MOVEMENT OF SHARE OPTIONS

The total number of Shares which may be issued in respect of all options to be granted under the 2026 Scheme and any other share schemes of the Company must not in aggregate exceed 10% of the total number of Shares in issue as at the date of passing the resolution at the 2026 AGM (the "**Scheme Mandate Limit**"). As at the date of adoption, the total number of issued Shares was 1,125,105,470 Shares, and the Scheme Mandate Limit was 112,510,547 Shares, representing 10% of the total number of Shares in issue.

During the six months ended 30 June 2026, no share options had been granted, exercised, cancelled or lapsed under the 2026 Scheme. As at 30 June 2026, there were no outstanding share options under the 2026 Scheme.

In accordance with Rule 23.07(2) of the GEM Listing Rules:

1. As at 1 January 2026, the number of options available for grant under the 2017 Scheme was nil; and

2. As at 30 June 2026, the total number of options available for grant under the Scheme Mandate Limit of the 2026 Scheme was 112,510,547 Shares (representing approximately 10% of the issued Shares of the Company as at 30 June 2026).

購股權計劃

終止二零一七年購股權計劃及採納二零二六年購股權計劃

根據股東於本公司二零二六年六月十六日舉行之股東週年大會(「**二零二六年股東週年大會**」)上通過之普通決議案，本公司於二零一七年五月十九日採納之購股權計劃(「**二零一七年計劃**」)已予終止，而新購股權計劃(「**二零二六年計劃**」)已獲批准及採納，自二零二六年六月十六日起生效。

二零二六年計劃之目的為讓本集團向合資格參與者授出購股權，作為彼等對本集團作出貢獻或潛在貢獻之激勵或獎勵。二零二六年計劃自其於二零二六年六月十六日獲採納當日起計十年期間內有效及生效。有關二零二六年計劃主要條款之更多資料，請參閱本公司日期為二零二六年四月三十日之通函。

計劃授權限額及購股權變動

根據二零二六年計劃及本公司任何其他股份計劃將予授出之所有購股權而可能發行之股份總數合共不得超過本公司於二零二六年股東週年大會通過決議案當日已發行股份總數之10%(「**計劃授權限額**」)。於採納日期，已發行股份總數為1,125,105,470股股份，而計劃授權限額為112,510,547股股份，佔已發行股份總數之10%。

截至二零二六年六月三十日止六個月，概無根據二零二六年計劃授出、行使、註銷或失效之購股權。於二零二六年六月三十日，二零二六年計劃項下概無尚未行使之購股權。

根據GEM上市規則第23.07(2)條：

1. 於二零二六年一月一日，二零一七年計劃項下可供授出之購股權數目為零；及

2. 於二零二六年六月三十日，二零二六年計劃之計劃授權限額項下可供授出之購股權總數為112,510,547股股份(佔本公司於二零二六年六月三十日已發行股份約10%)。

Following the share consolidation (on the basis of every 20 issued and unissued existing Shares of HK$0.01 each consolidated into 1 consolidated Share of HK$0.20 each) which became effective on 7 August 2026, the Scheme Mandate Limit under the 2026 Scheme was adjusted accordingly to 5,625,527 consolidated Shares.

緊隨於二零二六年八月七日生效之股份合併（按每20股每股面值0.01港元之已發行及未發行現有股份合併為1股每股面值0.20港元之合併股份之基準）後，二零二六年計劃項下之計劃授權限額已相應調整為5,625,527股合併股份。

CORPORATE GOVERNANCE

The Company is firmly committed to maintaining and ensuring a high level of corporate governance standards and will review and improve the corporate governance practices and standards constantly. The Company has complied with the code provisions set out in the CG Code (as defined below) contained in Appendix C1 to the GEM Listing Rules (the "**CG Code**") during the six months ended 30 June 2026.

企業管治

本公司堅定不移地維持及確保保持高水準的企業管治標準，不斷檢討及完善企業管治常規及標準。除上文所披露者外，本公司於截至二零二六年六月三十日止六個月已遵守GEM上市規則附錄C1所載企業管治守則（定義如下）（「**企業管治守則**」）所載守則條文。

COMMUNICATION WITH SHAREHOLDERS

The Company believes that maintaining a high level of transparency is a key to enhancing investor relations. It is committed to a policy of open and timely disclosure of corporate information to its shareholders and investment public. The Company updates the shareholders on its latest business developments and financial performance through its quarterly, interim and annual reports and communicates with the shareholders through annual general meetings and extraordinary general meetings. In compliance with the requirements of the GEM Listing Rules, the Company issued regular reports, announcements, circulars and notice of general meetings. Always updated with the latest information, the corporate website of the Company (www.intechproductions.com) has provided an effective communication platform to the public and the shareholders.

股東通訊

本公司認為保持高水準的透明度是加強投資者關係的關鍵。本公司秉持向股東及公眾投資者公開及時披露企業資訊的政策。本公司通過季度、中期及年度報告向股東更新最新業務發展情況和財務業績，並通過股東週年大會及股東特別大會與股東溝通。按照GEM上市規則的規定，本公司定期發佈報告、公佈、通函及股東大會通告。本公司的公司網站(www.intechproductions.com)會持續發佈最新資訊，為公眾及股東提供了有效的溝通平台。

OUTLOOK

The Group anticipated that the prospects for the Group's video display solutions business will become more promising in 2026 due to the improved macroeconomic atmosphere and market conditions coupled with the increase in clients' production budgets. Due to the development of the mass media and entertainment market, more styles of performing arts are introduced to the audience, especially in the PRC and the number of artists who can organize concert tour with more number of shows is increasing. This will bring renewed impetus for growth to the Group's video display solutions business.

The management will keep to explore more business opportunities to diversify the business of the Group in 2026.

展望

受惠於宏觀經濟氛圍及市場狀況改善，加上客戶生產預算增加，本集團預期二零二六年旗下視像顯示解決方案業務的前景將更趨樂觀。隨著大眾媒體及娛樂市場不斷發展，觀眾可感受更多不同風格的表演藝術，尤以中國最為蓬勃，越來越多藝人有能力組織更多演出場數的巡迴演唱會，有望為本集團視像顯示解決方案業務注入新增長動力。

於二零二六年，管理層將繼續探索更多業務商機，力求多元化本集團業務。

By order of the Board
Brightstar Technology Group Co., Ltd
Cui Hai Bin
Chairman

Hong Kong, 31 August 2026

承董事會命
耀星科技集團股份有限公司
主席
崔海濱

香港，二零二六年八月三十一日