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## Sino Vision Worldwide Holdings Limited 新維國際控股有限公司

(於開曼群島註冊成立及於百慕達存續之有限公司)  
(股份代號：8086)

### 截至二零二二年九月三十日止三個月之 第一季度業績公告

新維國際控股有限公司（「本公司」，連同其附屬公司，統稱「本集團」）董事（「董事」）會（「董事會」）欣然公佈本集團截至二零二二年九月三十日止三個月之未經審核簡明綜合業績。本公告載有本公司二零二二年至二零二三年第一季度報告全文，乃符合香港聯合交易所有限公司（「聯交所」）GEM證券上市規則（「GEM上市規則」）中有關季度業績初步公告附載資料之相關要求。本公司二零二二年至二零二三年第一季度報告之印刷版本將會寄發予本公司股東，並可於二零二二年十一月十五日在聯交所網站 [www.hkexnews.hk](http://www.hkexnews.hk) 及本公司網站 [www.sinovisionworldwide.com](http://www.sinovisionworldwide.com) 閱覽。

代表董事會  
新維國際控股有限公司  
主席  
白龍

香港，二零二二年十一月八日

於本公告日期，執行董事為白龍先生、黃青先生、黎建江先生、韓麗梅女士、韓秀梅女士及王舒航先生；及獨立非執行董事為詹達堯先生、許一蕾女士、董秋紅女士及魯齊先生。

本公告之資料乃遵照GEM上市規則而刊載，旨在提供有關本公司之資料；董事願就本公告之資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本公告所載資料在各重要方面均屬準確及完備，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本公告所載任何陳述或本公告產生誤導。

本公告將由刊發日期起計最少一連七天載於聯交所網站 [www.hkexnews.hk](http://www.hkexnews.hk) 之「最新上市公司公告」網頁內及本公司之網站 <http://www.sinovisionworldwide.com> 內。



# Sino Vision Worldwide Holdings Limited

## 新維國際控股有限公司

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)  
(於開曼群島註冊成立及於百慕達存續之有限公司)

Stock Code 股份代號: 8086



# 2022/23

FIRST QUARTERLY  
REPORT 第一季度報告

## CHARACTERISTICS OF THE 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 Main Board. 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 of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

Hong Kong Exchanges and Clearing Limited and The Stock Exchange take no responsibility for the contents of this report, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this report.

This report, for which the directors of the Company (the “Directors”) collectively and individually accept full responsibility, includes particulars given in compliance with 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的定位，乃為相比起其他在主板上市之公司帶有較高投資風險之中小型公司提供一個上市之市場。有意投資者應了解投資該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。

由於GEM上市公司普遍為中小型公司，在GEM買賣之證券可能會較於聯交所主板買賣之證券承受較大之市場波動風險，同時無法保證在GEM買賣之證券會有高流通量之市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

本報告的資料乃遵照GEM上市規則之規定而刊載，旨在提供有關本公司的資料；本公司的董事（「董事」）願就本報告的資料共同及個別地承擔全部責任。董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成份，且並無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。

## UNAUDITED RESULTS

The board (the "Board") of directors (the "Directors") of Sino Vision Worldwide Holdings Limited (the "Company") announces the first quarterly unaudited condensed consolidated results of the Company and its subsidiaries (the "Group") for the three months ended 30 September 2022 (the "Period") together with the comparative unaudited figures for the corresponding period in 2021 as follows:

## 未經審核業績

新維國際控股有限公司(「本公司」)董事(「董事」)會(「董事會」)宣佈，本公司及其附屬公司(「本集團」)截至二零二二年九月三十日止三個月(「本期間」)之第一季度未經審核簡明綜合業績，連同二零二一年同期未經審核之比較數字如下：

### Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

### 簡明綜合損益及其他全面收益表

		For the three months ended 30 September 截至九月三十日止三個月		
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元	
	Notes 附註			
<b>CONTINUING OPERATIONS REVENUE</b>	持續經營業務收入	3	6,400	12,517
Cost of sales and services	銷售及服務成本		<b>(1,078)</b>	(6,142)
Gross profit	毛利		<b>5,322</b>	6,357
Other income and gains	其他收入及收益		<b>256</b>	347
Selling and distribution costs	銷售及分銷成本		<b>(12)</b>	(296)
Administrative expenses and other expenses	行政費用及其他費用		<b>(6,419)</b>	(12,877)
Reversal of impairment on loan and interest receivables	撥回應收貸款及利息賬款減值		<b>1,894</b>	1,186
Reversal of impairment on trade receivables	撥回應收貿易賬款減值		<b>302</b>	273
Reversal of impairment on other receivables	撥回其他應收款項減值		<b>138</b>	62
Share of (loss)/profit of an associate	應佔聯營公司(虧損)/溢利		<b>(2)</b>	4
Finance costs	融資成本	4	<b>(1,820)</b>	(920)
<b>LOSS BEFORE TAX FROM CONTINUING OPERATIONS</b>	來自持續經營業務之除稅前虧損	5	<b>(341)</b>	(5,846)
Income tax expense	所得稅費用	6	<b>(242)</b>	(125)
<b>LOSS FOR THE PERIOD</b>	本期間虧損		<b>(583)</b>	(5,971)

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

		For the three months ended 30 September 截至九月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
		Notes 附註	
Loss attributable to:	以下各方應佔虧損：		
Owners of the Company	本公司擁有人	(124)	(4,997)
Non-controlling interests	非控股權益	(459)	(974)
		<u>(583)</u>	<u>(5,971)</u>
<b>LOSS PER SHARE FOR THE PERIOD ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY</b>	本期間本公司普通股權益 持有人應佔之每股虧損		
Basic and diluted (Hong Kong cents)	基本及攤薄 (港仙)	8	
- Loss for the period	- 本期間虧損	<u>(0.22)</u>	<u>(1.86)</u>
Loss for the period	本期間虧損	<u>(583)</u>	<u>(5,971)</u>
Other comprehensive income to be reclassified to profit or loss in subsequent period:	其他全面收益在以後期間 重新分類為損益：		
- Exchange differences arising on translation of foreign operations	- 轉換境外業務時產生之 匯兌差額	<u>(661)</u>	111
<b>TOTAL COMPREHENSIVE EXPENSES FOR THE PERIOD</b>	本期間全面開支總額	<u><u>(1,244)</u></u>	<u><u>(5,860)</u></u>
Total comprehensive expenses attributable to:	應佔全面開支總額：		
Owners of the Company	本公司擁有人	<u>(1,093)</u>	(4,849)
Non-controlling interests	非控股權益	<u>(151)</u>	(1,011)
		<u><u>(1,244)</u></u>	<u><u>(5,860)</u></u>

## Condensed Consolidated Statement of Changes In Equity 簡明綜合權益變動表

		Attributable to owners of the Company 本公司擁有人應佔											
		Issued capital	Share premium	Convertible bonds equity reserve	Contributed surplus	Treasury share reserve	Share option reserve	Exchange fluctuation reserve	Other reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		已發行股本	股份溢價	可換股債券權益儲備	實收盈餘	庫存股份儲備	購股權儲備	匯兌變動儲備	其他儲備	累計虧損	合計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 July 2021	於二零二一年七月一日	53,859	328,386	-	77,068	3,526	3,889	(2,468)	(8,344)	(438,608)	17,308	(15,695)	1,613
Loss for the period	本期間虧損	-	-	-	-	-	-	-	-	(4,997)	(4,997)	(974)	(5,971)
Exchange difference arising on translation of foreign operations	轉換境外業務時產生之匯兌差額	-	-	-	-	-	-	148	-	-	148	(37)	111
Total comprehensive income/(expenses) for the period	本期間全面收益/(開支)總額	-	-	-	-	-	-	148	-	(4,997)	(4,849)	(1,011)	(5,860)
Issue of convertible bonds	發行可換股債券	-	-	255	-	-	-	-	-	-	255	-	255
Recognition of share-based payments	確認以股份為基礎的付款	-	-	-	-	-	1,416	-	-	-	1,416	-	1,416
At 30 September 2021	於二零二一年九月三十日	53,859	328,386	255	77,068	3,526	5,305	(2,320)	(8,344)	(443,605)	14,130	(16,706)	(2,576)
At 1 July 2022	於二零二二年七月一日	565	863	299	20,166	3,526	2,932	(3,058)	(8,344)	(24,589)	(7,640)	(18,630)	(26,270)
Loss for the period	本期間虧損	-	-	-	-	-	-	-	-	(124)	(124)	(459)	(583)
Exchange difference arising on translation of foreign operations	轉換境外業務時產生之匯兌差額	-	-	-	-	-	-	(969)	-	-	(969)	308	(661)
Total comprehensive income/(expenses) for the period	本期間全面收益/(開支)總額	-	-	-	-	-	-	(969)	-	(124)	(1,093)	(151)	(1,244)
At 30 September 2022	於二零二二年九月三十日	565	863	299	20,166	3,526	2,932	(4,027)	(8,344)	(24,713)	(8,733)	(18,781)	(27,514)

## Notes to the Condensed Consolidated Financial Statements

### 1. CORPORATE AND GROUP INFORMATION

The Company was a limited liability company incorporated in the Cayman Islands on 15 March 2000 under the Companies Law of the Cayman Islands and changed its domicile to Bermuda with limited liability on 21 August 2015. The shares of the Company were listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 2 August 2000.

The registered office of the Company was located at Clarendon House, 2 Church Street, Hamilton HM11, Bermuda.

The principal place of business of the Company was located at Room A9098, 9/F, Longlife Industrial Building, No. 15 Ko Fai Road, Yau Tong, Kowloon.

The Group is principally engaged in (i) e-commerce and provision of online sales platform; (ii) intellectual property ("IP") rights licensing and international IP development, media integrated marketing, distribution agency and trading of sports and related products business; and (iii) money-lending business.

### 2. BASIS OF PRESENTATION

These unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standard, Hong Kong Accounting Standards ("HKASs") and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong and the disclosure requirements of the Hong Kong Companies Ordinance and the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "GEM Listing Rules"). They have been prepared under the historical cost convention, except for financial assets at fair value through profit or loss, which have been measured at fair value.

The accounting policies adopted in the preparation of the unaudited condensed consolidated financial statements for the Period are consistent with those adopted by the Group in its annual financial statements for the year ended 30 June 2022.

## 簡明綜合財務報表附註

### 1. 公司及集團資料

本公司於二零零零年三月十五日根據開曼群島公司法在開曼群島註冊成立為有限責任公司，並於二零一五年八月二十一日遷冊至百慕達以有限公司形式存續。本公司股份於二零零零年八月二日在香港聯合交易所有限公司（「聯交所」）GEM上市。

本公司註冊辦事處位於Clarendon House, 2 Church Street, Hamilton HM11, Bermuda。

本公司主要營業地點位於九龍油塘高輝道15號萬年工業大廈9樓A9098室。

本集團主要從事(i)電子商務及提供網上銷售平台；(ii)知識產權（「知識產權」）授權及國際知識產權開發、媒體綜合營銷、分銷代理及買賣運動及相關用品業務；及(iii)借貸業務。

### 2. 編製基準

該等未經審核簡明綜合財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈之香港財務報告準則（「香港財務報告準則」）（亦包括所有香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋）、香港普遍採納之會計原則及香港公司條例之披露規定及聯交所GEM證券上市規則（「GEM上市規則」）而編撰。財務報表乃按過往成本法編撰，惟按公平值計入損益之金融資產乃按公平值計量。

編製本期間之未經審核簡明綜合財務報表時所採用之會計政策，與本集團編製其截至二零二二年六月三十日止年度之年度財務報表時所採用者貫徹一致。

In preparing the consolidated financial statements, the Directors have considered the future liquidity of the Group in view of its recurring losses incurred and net liabilities position as at 30 September 2022. The Group incurred a consolidated net loss from operations of approximately HK\$583,000 for the three months ended 30 September 2022, and had consolidated current liabilities exceeded current assets by approximately HK\$43,994,000 and capital deficits of approximately HK\$29,810,000 as at 30 September 2022. These conditions indicate the existence of a material uncertainty which may cast significant doubt of the Group's ability to continue as a going concern and therefore, the Group may not be able to realise its assets and discharge its liabilities in the normal course of business.

The Directors are of the opinion that the Group is able to continue as a going concern and to meet in full their financial obligations, having considered that:

1. The Group is expected to generate positive cash flows from its future operations;
2. The Group continues to improve the operating efficiency by implementing measures to tighten cost controls over various operating expenses in order to enhance its profitability and to improve the cash flows from its operations in future;
3. On 31 August 2022, the Company received the conversion notice from the holder of convertible bonds to convert the principal amount of HK\$8,000,000 for the relevant number of shares in the capital of the Company. Up to the date of approval of these consolidated financial statements, the conversion was still in the process and not yet completed;
4. The Group is actively negotiating with bondholders to extend or capitalise the principal with interest. Up to the date of approval of these consolidated financial statements, three bondholders with total outstanding amount of approximately HK\$42,379,000 has agreed to negotiate the details of the capitalisation; and
5. The Group is actively considering to raise new capital by carrying out fund raising activities including but not limited to rights issue, placing of new shares and enter into new bank loan facility.

Having taken into account of the abovementioned, the Directors adopted the going concern basis in the preparation of the consolidated financial statements. In the opinion of the Directors, in light of the aforesaid arrangements implemented to date, the Group will have sufficient working capital for its current requirements and it is reasonable to expect that the Group will remain as a commercially viable concern. Accordingly, the Directors are satisfied that it is appropriate to prepare the consolidated financial statements for the three months ended 30 September 2022 on a going concern basis.

於編製綜合財務報表時，董事已就所產生之經常性虧損及於二零二二年九月三十日之負債淨額狀況而考慮本集團之未來流動資金。本集團截至二零二二年九月三十日止三個月錄得經營活動綜合淨虧損約583,000港元，並於二零二二年九月三十日有綜合流動負債超過流動資產約43,994,000港元及資本虧絀約29,810,000港元。該等狀況表明，存在可能對本集團持續經營之能力產生重大疑慮的重大不確定性，因此，本集團可能未必能於正常業務過程中變現其資產及清償其負債。

經考慮以下各項，董事認為本集團可持續經營及悉數履行其財務責任：

1. 預計本集團將自其未來經營活動產生正現金流量；
2. 本集團繼續透過實施收緊對多項經營開支的成本控制措施以改善經營效率，從而提高其盈利能力，並改善其日後經營活動所得現金流量；
3. 於二零二二年八月三十一日，本公司接獲可換股債券持有人之轉換通知，將本金額8,000,000港元轉換為本公司股本中相關數目之股份。截至該等綜合財務報表批准日期，轉換仍在進行中，尚未完成；
4. 本集團正積極與債券持有人磋商，以延長或資本化本金及利息。截至該等綜合財務報表批准日期，3名債券持有人（未償還總額約為42,379,000港元）已同意磋商資本化之詳情；及
5. 本集團正積極考慮透過進行集資活動（包括但不限於供股、配售新股份及訂立新增銀行貸款融資）以籌集新資本。

經考慮上文所述，董事在編製綜合財務報表時採納持續經營基準。董事認為，鑒於上述迄今所採取的安排，本集團將擁有充足營運資金以應付其目前需要，因此可合理預期本集團得以維持可行的營商模式。因此，董事信納，按持續經營基準編製截至二零二二年九月三十日止三個月之綜合財務報表乃屬恰當。



### Accounting Policies

In the Period, the Group has applied, for the first time, certain revised HKFRSs issued by the HKICPA, which are effective for the financial year beginning on or after 1 January 2022. The application of these revised HKFRSs in the Period had no material impact on the Group.

### 3. REVENUE

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

### 會計政策

本期間本集團已首次採用若干由香港會計師公會所頒佈，並於二零二二年一月一日或之後開始之財政年度生效之經修訂香港財務報告準則。本期間採用該等經修訂香港財務報告準則並沒有對本集團造成重大影響。

### 3. 收入

本集團之收入分析如下：

		For the three months ended 30 September 截至九月三十日止三個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue:	收入：		
E-commerce and provision of online sales platform	電子商務及提供網上銷售平台	231	1,214
IP rights licensing and international IP development, media integrated marketing and distribution agency and trading of sports and related products business	知識產權授權及國際知識產權開發、媒體綜合營銷以及分銷代理及買賣運動及相關用品業務	5,309	9,757
Interest income arising from the money-lending business	借貸業務所產生的利息收入	860	1,546
		<b>6,400</b>	<b>12,517</b>

Information reported to the executive Directors, being the chief operating decision makers, for the purposes of resource allocation and assessment of segment performance focuses on types of goods or services delivered or provided are:

- (i) E-commerce and provision of online sales platform;
- (ii) IP rights licensing and international IP development, media integrated marketing, distribution agency and trading of sports and related products business; and
- (iii) Money-lending business.

就分配資源及評估分部表現而言，向執行董事（即主要營運決策者）呈報之資料乃以所交付或提供之貨品或服務種類為重點：

- (i) 電子商務及提供網上銷售平台；
- (ii) 知識產權授權及國際知識產權開發、媒體綜合營銷、分銷代理及買賣運動及相關用品業務；及
- (iii) 借貸業務。

#### 4. FINANCE COSTS

#### 4. 融資成本

		For the three months ended 30 September 截至九月三十日止三個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Imputed interest expenses on convertible bonds	可換股債券之推算利息開支	-	88
Imputed interest expenses on bond payable	應付債券之推算利息開支	726	585
Interest on other borrowing	其他借款之利息	1,074	240
Interest on lease liabilities	租賃負債之利息	20	7
		<b>1,820</b>	<b>920</b>

#### 5. LOSS BEFORE TAX

The Group's loss before tax from continuing operations is arrived at after charging/(crediting):

#### 5. 除稅前虧損

本集團來自持續經營業務之除稅前虧損乃於扣除／(計入)下列各項後計算：

		For the three months ended 30 September 截至九月三十日止三個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Cost of sales and services	銷售及服務成本		
Cost of sales	銷售成本	216	660
Cost of services	服務成本	862	5,482
		<b>1,078</b>	<b>6,142</b>
Technical expenses included in "Cost of sales" in the consolidated statement of profit or loss	包括在綜合損益表之「銷售成本」的技術費用	253	263
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	65	91
Depreciation of right-of-use assets	使用權資產折舊	450	154
Staff costs (including directors' remuneration)	員工成本(包括董事酬金)		
Wages and salaries	工資及薪金	1,196	1,842
Housing allowance	住房津貼	-	82
Net pension scheme contribution	退休金計劃供款淨額	64	104
Equity-settled share option expenses	股本結算購股權開支	-	1,416
		<b>1,260</b>	<b>3,444</b>

## 6. INCOME TAX EXPENSE

Current tax - Elsewhere Charge for the period	即期稅項－其他地區 本期間開支
Total tax charged for the period	本期間稅項支出總額

Hong Kong profits tax has been provided at the rate of 16.5% (2021: 16.5%) on the estimated assessable profits arising in Hong Kong during the Period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK\$2,000,000 (2021: HK\$2,000,000) of assessable profits of this subsidiary is taxed at 8.25% (2021: 8.25%) and the remaining assessable profits are taxed at 16.5% (2021: 16.5%). Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries or jurisdictions in which the Group operates.

## 7. DIVIDENDS

The Directors do not recommend the payment of first quarterly dividend (2021: Nil).

## 6. 所得稅費用

For the three months ended  
30 September  
截至九月三十日止三個月

2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
242	125
242	125

香港利得稅乃就本期間在香港產生之估計應課稅溢利按16.5% (二零二一年: 16.5%)之稅率計提撥備。惟本集團一間附屬公司除外，該公司為符合兩級制利得稅率制度之實體。該附屬公司首2,000,000港元 (二零二一年: 2,000,000港元)之應課稅溢利按8.25% (二零二一年: 8.25%)稅率徵稅及餘下應課稅溢利按16.5% (二零二一年: 16.5%)稅率徵稅。其他地區之應課稅溢利稅項已按本集團營運所在國家或司法權區之現行稅率計算。

## 7. 股息

董事並不建議派發第一季度股息 (二零二一年: 無)。

## 8. LOSS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY

The calculation of basic and diluted loss per share attributable to ordinary equity holders of the Company for the period are based on the following:

## 8. 本公司普通股權益持有人應佔之每股虧損

本公司普通股權益持有人應佔本期間之每股基本及攤薄虧損乃基於以下各項計算：

		For the three months ended 30 September 截至九月三十日止三個月	
		2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元
Loss:	虧損：		
Loss attributable to ordinary equity holders for the purpose of basic loss per share	就每股基本虧損而言普通股權益持有人應佔的虧損	(124)	(4,997)
		Numbers of shares as at 30 September 於九月三十日之股份數目	
		2022 二零二二年 (Unaudited) (未經審核)	2021 二零二一年 (Unaudited) (未經審核)
Number of shares:	股份數目：		
Weighted average number of ordinary shares for the purpose of basic loss per share calculation	用作計算每股基本虧損之普通股加權平均數	56,474,704	269,293,524

No adjustment has been made to the basic loss per share amounts presented for the three months ended 30 September 2022 and 2021 in respect of a dilution as the impact of the share options and convertible bonds outstanding had an anti-dilutive effect on the basic loss per share amounts presented.

截至二零二二年及二零二一年九月三十日止三個月期間，並無就攤薄對列報的每股基本虧損金額作出調整，原因為尚未行使之購股權及可換股債券之影響對列報的每股基本虧損金額產生了反攤薄效應。

## FINANCIAL REVIEW

### Revenue

During the Period, the consolidated revenue of the Group was approximately HK\$6,400,000, representing a decrease of approximately 48.9% compared to the consolidated revenue of approximately HK\$12,517,000 for the three months ended 30 September 2021. The consolidated revenue for the Period was mainly contributed by the revenue of (i) the e-commerce business (the "E-commerce Business") of approximately HK\$231,000; (ii) the franchise income arising from IP rights licensing, international IP development, media integrated marketing, and distribution agency and trading of sports and related products business (the "IP Rights Licensing Business") of approximately HK\$5,309,000; and (iii) the money-lending business (the "Money-lending Business") of approximately HK\$860,000.

The COVID-19 pandemic, the intensified market competition and the escalating Sino-US trade friction impacting on the business environment which the Group operates in have led to a decline of revenue of the Group.

### Gross Profit and Gross Profit Margin

The gross profit dropped from approximately HK\$6,375,000 in the corresponding period of 2021 to approximately HK\$5,322,000 in the Period, representing a drop of approximately 16.5%, while the gross profit margin increased from approximately 50.9% to approximately 83.2%, representing an increase of approximately 32.3 percentage points. The decrease in the gross profit was mainly contributed by the decrease in revenue in the E-commerce Business, IP Rights Licensing Business and the Money-lending Business. The increase in the gross profit margin is mainly attributable to the decrease in cost of sales and services for the Period.

### Selling and Distribution Expenses

The drop in the selling and distribution expenses was resulted from (i) a drop in selling and distribution expenses relating to the E-Commerce Business as the result of the decrease in revenue of the E-Commerce Business; and (ii) adoption of fiscal austerity policies by the Group during the Period.

### Administrative Expenses and Other Expenses

The decrease in the administrative and other expenses during the Period was mainly due to the adoption of fiscal austerity policies by the Group during the Period.

## 財務回顧

### 收入

於本期間內，本集團綜合收入約為6,400,000港元，較截至二零二一年九月三十日止三個月的綜合收入約12,517,000港元減少約48.9%。本期間的綜合收入主要來自(i)電子商務業務(「電子商務業務」)的收入約231,000港元；(ii)知識產權授權產生的特許經營之收入、國際知識產權開發、媒體綜合營銷以及分銷代理及買賣運動及相關用品業務(「知識產權授權業務」)的收入約5,309,000港元；及(iii)借貸業務(「借貸業務」)的收入約860,000港元。

新型冠狀病毒疫情、市場競爭加劇及中美貿易摩擦升級對本集團經營所在營商環境的影響，導致本集團收入下跌。

### 毛利及毛利率

毛利由二零二一年同期約6,375,000港元下降至本期間約5,322,000港元，降幅約為16.5%，而毛利率由約50.9%增加至約83.2%，增幅約為32.3個百分點。毛利減少主要歸因於電子商務業務、知識產權授權業務及借貸業務收入減少。毛利率增加主要歸因於本期間內銷售及服務成本減少。

### 銷售及分銷費用

銷售及分銷費用下降乃由於本期間內(i)電子商務業務的收入減少導致與電子商務業務有關的銷售及分銷費用下降；及(ii)本集團採取財政緊縮政策。

### 行政費用及其他費用

本期間的行政及其他費用減少主要由於本期間內本集團採取財政緊縮政策所致。

## Finance Costs

The finance costs for the Period amounted to approximately HK\$1,820,000 (2021: approximately HK\$920,000), which consists mainly of the imputed interest expense of the borrowing and bonds.

## BUSINESS REVIEW

### E-commerce business and provision of online sales platform

The Group engaged in the business of e-commerce mainly through its business-to-customer (B2C) foreign trade e-commerce on-line sales platform, namely DX.com. The E-commerce Business of the Group has been adversely affected by the increasingly intensifying competition within the e-commerce industry in recent years. The Group's platform recorded a continuous decrease in revenue from approximately HK\$1,214,000 for the same period last year to approximately HK\$231,000 for the current period, while the gross profit margin decreased from approximately 45.6% to approximately -103.0%.

To cope with the adverse business environment, the Group has adopted fiscal austerity policies to control its cost. Further, the Group will continue to improve its back-end system and shopping process optimization.

### IP rights licensing and international IP development, media integrated marketing and distribution agency and trading of sports and related products business

The Group commenced the IP rights licensing and international IP development and the media integrated marketing business upon the completion of the acquisition (the "Sense Media Acquisition") of Sense Media Group Limited (together with its subsidiaries, the "Sense Media Group"). The Sense Media Group positioned itself as a comprehensive operation platform for IP rights, specialising in media integrated marketing business, including provision of integrated marketing, planning and design service for brands. It capitalises on the abundant resources available within the Greater China region and the strong operational flexibility of the Company, and conducts product design and commercial operation in respect of licensed IP rights and brands. Sense Media Group is also a pioneer of the "Intellectual Property + Augmented Reality + Food & Beverage" business concept in China. Its licensed IP rights "Le Petit Chef" and "Dinner Time Story": Marco Polo", were licensed out to various users and had generated new business opportunities and revenue to the Group.

## 融資成本

本期間內融資成本約為1,820,000港元(二零二一年:約920,000港元),主要包括借款及債券之推算利息開支。

## 業務回顧

### 電子商務業務及提供網上銷售平台

本集團的電子商務業務主要藉外貿電子商務網上銷售平台DX.com以企業對消費者(「企業對消費者」)方式經營。近年來,電子商務行業競爭日漸加劇,本集團電子商務業務因而受到不利影響。本集團的平台收入持續下跌,由去年同期約1,214,000港元下跌至本期間約231,000港元,而毛利率由約45.6%減少至約-103.0%。

為應對不利營商環境,本集團已採取財政緊縮政策以控制其成本。此外,本集團會繼續改善其後台系統及優化採購流程。

### 知識產權授權及國際知識產權開發、媒體綜合營銷以及分銷代理及買賣運動及相關用品業務

本集團於完成收購三思傳媒有限公司(連同其附屬公司,統稱「三思傳媒集團」)(「三思傳媒收購事項」)後開展知識產權授權及國際知識產權開發,以及媒體綜合營銷業務。三思傳媒集團將其定位為知識產權綜合運營平台,專門從事媒體綜合營銷業務,包括為品牌提供綜合營銷、規劃及設計服務。其利用大中華地區內可用的豐富資源及本公司的強勁經營靈活性,對授權知識產權及品牌進行產品設計以及商業運作。三思傳媒集團亦是中國「知識產權+增強現實技術+餐飲」經營理念的先驅。其授權知識產權「Le Petit Chef」及「『晚餐故事』: Marco Polo」已授出予不同用戶及為本集團帶來新商機及收入。

Further, in January 2018, the Group acquired Strong Network International Limited (together with its subsidiaries, the "Strong Network Group"), a service provider for distribution agency, sales and marketing channel of licensed IP products (the "Strong Network Acquisition"). Strong Network Group has been endeavouring to expand its distribution channel within the PRC through engagement with various cooperation partners which cover different provinces of the PRC. In addition, the Strong Network Group commenced its business of distribution agency of sports goods in February 2018.

The Group's IP Rights Licensing Business recorded a decrease in revenue from approximately HK\$9,757,000 for the same period last year to approximately HK\$5,304,000 for the Period. During the Period, the business has been continuously affected by the COVID-19 pandemic, in particular, the food and beverage catering market in the PRC and the business of IP-themed restaurants operated by the cooperative partners were severely impacted by the implementation of strict quarantine measures, causing the collapse of our IP distribution network.

In response to the current business environment, the Board adopts various cost control management measures such as restructuring Shanghai and Shenzhen office so as to streamline the Group's corporate structure and reduce the labour cost. At the same time, the Group aims to effectively allocate and increase the Group's financial and other resources to restore the IP distribution channels.

### Money-lending business

During the Period, the revenue of the Group's Money-lending Business amounted to approximately HK\$860,000 (2021: approximately HK\$1,546,000). The Group offered loans to clients at an interest rate ranging from 8% to 12% per annum. The Group will continue to review its loan portfolio so as to control the risks of debt default while continue to explore opportunities to maintain a balance.

此外，於二零一八年一月，本集團收購了Strong Network International Limited（連同其附屬公司，統稱「Strong Network集團」）（「Strong Network收購事項」），該集團為授權知識產權產品的分銷代理、銷售及營銷渠道服務供應商。Strong Network集團透過與涵蓋中國不同省份的各類合作夥伴接觸，正努力擴張其於中國的分銷渠道。此外，Strong Network集團於二零一八年二月開展分銷代理運動用品的業務。

本集團的知識產權授權業務錄得收入由去年同期約9,757,000港元減少至本期間約5,304,000港元。於本期間，該業務受新型冠狀病毒疫情的持續影響，尤其是中國的餐飲市場以及合作夥伴經營的知識產權主題餐廳業務因實施嚴格的檢疫措施而受到嚴重影響，導致我們的知識產權分銷網絡崩潰。

為應對當前營商環境，董事會採取各種成本控制管理措施，如重組上海及深圳辦事處以精簡本集團的公司架構及減少勞工成本。同時，本集團旨在有效地分配及增加本集團財務及其他資源以恢復知識產權分銷渠道。

### 借貸業務

於本期間內，本集團之借貸業務錄得約860,000港元（二零二一年：約1,546,000港元）收入。本集團向客戶提供貸款，年利率介乎8%至12%。本集團將繼續審視貸款組合以控制債務違約風險，同時繼續探索維持均衡的機會。

## PROSPECT

As affected by the intensifying China-United States trade frictions and the ravage of COVID-19 pandemic, the Period was particularly challenging for the Group. Nevertheless, the Group still strived to seek for new opportunities to generate fruitful returns for its shareholders (the "Shareholders").

In respect of each business segment of the Group, as continuously affected by the domestic and overseas economic downturn and the intensifying competition within the industry, our e-commerce business recorded a decrease in revenue for the Period. However, the Group will continue to implement various measures, improve profit margin, control cost and broaden its income source. The Board still believes that the outlook of licensed IP rights licensing business is still promising with huge potential for development. However, as the distribution and agency channel of the Group's IP Rights Licensing Business is relatively relied on the food and beverage industry as well as the retail industry, the agency network of the Group's IP Rights Licensing Business continued to be adversely affected by the pandemic.

Despite the continuous financial assistance and other support from the Group, the E-commerce segment failed to turn around the decline in its revenue. Adversely affected by the increasingly intensifying competition within the e-commerce industry in recent years, the segment recorded losses for a few consecutive years. In order to optimise the Group's existing resources, we will streamline and restructure the existing business segments of the Group and relieve the financial burden and negative impact imposed on the Group.

In view of above, the Group will continue to devote efforts in seeking for new potential business opportunities, so as to generate new profit growth points for the Group. In particular, the Group still believes that the outlook of e-commerce is still promising. Leveraging on its industrial knowledge, the Group is keen to explore suitable business opportunities in the e-commerce area locally or overseas. The Group may make suitable investment should such opportunities arise.

## 前景

受中美貿易摩擦加劇的影響，以及新型冠狀病毒疫情的衝擊，本期間對本集團而言異常艱難。儘管如此，本集團仍在努力尋求新的商機，以期為股東（「股東」）帶來理想的回報。

綜觀本集團的各個業務分部，電子商務業務持續受國內外經濟下滑和業內競爭加劇的影響，本期間收入仍在減少。然而，本集團將繼續實施各種措施，提高利潤率，控制成本，拓寬收入來源。董事會依舊相信授權知識產權授權業務的前景依舊樂觀，具有龐大發展潛力。然而，由於本集團知識產權授權業務的分銷及代理渠道比較依賴餐飲以及零售業，是次疫情對本集團的知識產權授權業務的代理網絡持續造成了極其不利的影響。

儘管持續獲得本集團的財務資助及其他支持，電子商務分部仍未能扭轉收入下跌的局面。近年來，受到電子商務行業競爭日漸加劇的不利影響，該分部連續數年錄得虧損。為優化本集團現有資源，我們將精簡及重組本集團的現有業務分部並減輕本集團所承受的財務負擔及負面影響。

鑒於上文所述，本集團將繼續努力尋求新的有潛力的商機，以期為本集團帶來新的盈利增長點。尤其是，本集團依舊相信電子商務的前景依舊樂觀。憑藉其行業知識，本集團積極於本地或海外電子商務領域探索合適商機。本集團或會於機會出現時作出適當投資。



## LIQUIDITY AND FINANCIAL RESOURCES

During the Period, the Group financed its operations by internally generated cash flow and funds from debt and equity financing.

As at 30 September 2022, the Group's consolidated shareholders' deficits, current assets and net current liabilities were approximately HK\$27,514,000 (as at 30 June 2022: shareholders' equity of approximately HK\$26,270,000), approximately HK\$90,102,000 (as at 30 June 2022: approximately HK\$89,152,000) and approximately HK\$41,698,000 (as at 30 June 2022: approximately HK\$39,834,000) respectively.

In respect of the Group's total current assets, loan and interest receivables accounted for approximately 42.0% (as at 30 June 2022: approximately 44.7%) whilst cash and cash equivalents accounted for approximately 3.9% (as at 30 June 2022: approximately 8.7%). As at 30 September 2022, the Group's cash and cash equivalents amounted to approximately HK\$3,531,000 (as at 30 June 2022: approximately HK\$7,772,000).

The Group's cash and cash equivalents were denominated in Hong Kong dollars, Pound sterling, Euro, Renminbi, Canadian dollars, Swiss Franc, Australian dollars, Japanese Yen, Mexican Peso, United States dollars, Singapore dollars and Russian Rubles.

## CAPITAL STRUCTURE

The Group mainly finances its operation with internally resources and debt financing. The Group continued to exert stringent control over treasury policies.

As at 30 September 2022, the number of total issued shares of the Company was 56,474,704 (as at 30 June 2022: 56,474,704).

Pursuant to a resolution passed on 1 November 2016, The Company adopted a share option scheme (the "Share Option Scheme") to issue up to 10% of the shares in issue on the grant of options under the Share Option Scheme. The Share Option Scheme should, unless otherwise terminated or amended, remain in force for ten years from 1 November 2016.

During the Period, there is no material change to the capital structure of the Group.

## 流動資金及財務資源

本期間內，本集團以內部產生之現金流量及債務及股權融資所得資金為其營運提供資金。

於二零二二年九月三十日，本集團之綜合股東虧絀、流動資產及流動負債淨值分別為約27,514,000港元（於二零二二年六月三十日：股東權益約26,270,000港元）、約90,102,000港元（於二零二二年六月三十日：約89,152,000港元）及約41,698,000港元（於二零二二年六月三十日：約39,834,000港元）。

就本集團之流動資產總額而言，應收貸款及利息賬款約佔42.0%（於二零二二年六月三十日：約44.7%），而現金及現金等值項目則約佔3.9%（於二零二二年六月三十日：約8.7%）。於二零二二年九月三十日，本集團之現金及現金等值項目約為3,531,000港元（於二零二二年六月三十日：約7,772,000港元）。

本集團現金及現金等值項目乃以港元、英鎊、歐元、人民幣、加拿大元、瑞士法郎、澳元、日圓、墨西哥披索、美元、新加坡元及俄羅斯盧布計值。

## 資本架構

本集團主要以內部資源及債務融資為其營運提供資金。本集團繼續對庫務政策實施嚴格控制。

於二零二二年九月三十日，本公司已發行股份總數為56,474,704股（於二零二二年六月三十日：56,474,704股）。

根據於二零一六年十一月一日通過之決議案，本公司採納一項購股權計劃（「購股權計劃」），以就根據購股權計劃授出購股權發行已發行股份之最多10%。購股權計劃，除非另予以終止或修訂，將由二零一六年十一月一日起一直生效，為期十年。

於本期間內，本集團之資本架構並無重大變動。

## MATERIAL ACQUISITIONS, DISPOSALS AND SIGNIFICANT INVESTMENTS

- (i) The Group did not make any material acquisition or disposal of subsidiaries during the three months ended 30 September 2022.
- (ii) **Significant Investments**  
The Directors consider that individual investment with a market value that accounts for more than 5% of the Group's total assets as at the end of the reporting period as significant investments. No individual investment with a market value that accounted for more than 5% of the Group's total assets were held as at 30 September 2022. However, the Group will continue to monitor closely the performance of its investments and the market trend.

### Gearing Ratio

As at 30 September 2022, the gearing ratio of the Group (ratio of the net debt divided by the total capital, plus the net debt), was approximately 126.8% (as of 30 June 2022: approximately 107%). The net debt includes trade payables, other payables, deposits received and accruals, contract liabilities, convertible bonds and other borrowing less cash and cash equivalents.

### CONTINGENT LIABILITIES

As at 30 September 2022 and 30 June 2022, the Group had no significant contingent liability.

### FOREIGN CURRENCY RISK

The Group mainly generated revenue and incurred costs in Hong Kong dollars, Renminbi, Euro, and United States dollars.

In accordance with the Group's conservative treasury policy, the Group had not entered into any forward contract for hedging purpose during the Period. The Group will keep monitoring its foreign currency risk and consider any tool for hedging if necessary.

As at 30 September 2022 and 30 June 2022, the Group has no outstanding forward exchange contracts.

## 重大收購事項、出售事項及重大投資

- (i) 本集團於截至二零二二年九月三十日止三個月並無任何重大收購或出售附屬公司之事項。
- (ii) **重大投資**  
董事認為，市值佔本集團於報告期末之總資產超過5%之個別投資屬於重大投資。於二零二二年九月三十日並無個別投資之市值佔本集團所持之總資產超過5%。然而，本集團將持續密切監控投資表現及市場趨勢。

### 資本負債比率

於二零二二年九月三十日，本集團之資本負債比率（按債務淨值除以總資本加上債務淨值之比率）約為126.8%（截至二零二二年六月三十日：約107%）。債務淨值包括應付貿易賬款、其他應付款項、已收按金及應計費用、合約負債、可換股債券及其他借款減現金及現金等值項目。

### 或然負債

於二零二二年九月三十日及二零二二年六月三十日，本集團並無重大或然負債。

### 外匯風險

本集團之所得收入及所致成本主要以港元、人民幣、歐元及美元結算。

根據本集團之穩健庫務政策，本集團於本期間內並無訂立任何遠期合約作對沖用途。本集團將繼續監察其外匯風險並於需要時考慮任何工具作對沖。

於二零二二年九月三十日及二零二二年六月三十日，本集團並無任何未償還之外匯遠期合約。

## DISCLOSURE OF INTERESTS UNDER PART XV OF THE SECURITIES AND FUTURES ORDINANCE (THE "SFO")

### A. Directors and Chief Executives

As at 30 September 2022, none of the Directors nor the chief executives of the Company had any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to 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 of the Company as referred to in Rule 5.46 of the GEM Listing Rules.

### B. Substantial Shareholders

As at 30 September 2022, the following parties, other than the directors or chief executive of the Company, had interests of 5% or more in the shares and underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

#### Ordinary shares of the Company

Name of substantial shareholder	Capacity	Long position/ Short position	Number of ordinary shares interested 擁有權益之 普通股數目	Percentage of issued share capital* 佔已發行 股本百分比*
主要股東名稱	身份	好倉/淡倉		股本百分比*
Mr. Lok Wai Ming 駱韋名先生	Beneficial owner 實益擁有人	Long 好倉	15,511,670	27.91%
Mr. Lok Wai Ming 駱韋名先生	Interest of controlled corporations 受控制法團權益	Long 好倉	242,080 (Note (i)) (附註(i))	0.44%

Note:

(i) These 242,080 shares of the Company were held by Sunny Faith Consultants Limited, a corporation wholly owned by Mr. Lok Wai Ming. Accordingly, Mr. Lok Wai Ming is deemed to be interested in the shares of the Company held by Sunny Faith Consultants Limited.

\* The percentage represents the number of ordinary shares interested divided by the number of issued shares of the Company as at 30 September 2022.

## 根據證券及期貨條例(「證券及期貨條例」)第XV部披露權益

### A. 董事及主要行政人員

於二零二二年九月三十日，本公司董事或主要行政人員概無於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)之股份、相關股份及債券中擁有須記入本公司根據證券及期貨條例第352條予以存置之登記冊內之任何權益或淡倉，或根據GEM上市規則第5.46條所載本公司董事進行買賣之規定標準須另行知會本公司及聯交所之任何權益或淡倉。

### B. 主要股東

於二零二二年九月三十日，以下人士(本公司董事或主要行政人員除外)於本公司股份及相關股份中擁有須記入本公司根據證券及期貨條例第336條予以存置之登記冊內5%或以上之權益：

#### 本公司普通股

Name of substantial shareholder	Capacity	Long position/ Short position	Number of ordinary shares interested 擁有權益之 普通股數目	Percentage of issued share capital* 佔已發行 股本百分比*
主要股東名稱	身份	好倉/淡倉		股本百分比*
Mr. Lok Wai Ming 駱韋名先生	Beneficial owner 實益擁有人	Long 好倉	15,511,670	27.91%
Mr. Lok Wai Ming 駱韋名先生	Interest of controlled corporations 受控制法團權益	Long 好倉	242,080 (Note (i)) (附註(i))	0.44%

附註：

(i) 本公司該等242,080股股份由Sunny Faith Consultants Limited持有，而Sunny Faith Consultants Limited為駱韋名先生全資擁有的法團。因此，駱韋名先生被視為於Sunny Faith Consultants Limited持有的本公司股份中擁有權益。

\* 該百分比指所擁有權益之普通股數目除以本公司於二零二二年九月三十日之已發行股份數目。

As at 30 September 2022, so far as is known to any Director or chief executive of the Company, no person had registered an interest or a short position in the shares or underlying shares of the Company that was required to be recorded under Section 336 of the SFO.

## SHARE OPTION SCHEME

No options were exercised, expired or lapsed under the Group's existing share option scheme during the Period.

## DIRECTORS' RIGHTS TO ACQUIRE SHARES

Save as disclosed above, at no time during the Period were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company granted to any Directors or their respective spouse or children under 18 years of age, or were any rights exercised by them; or was the Company, or any of its subsidiaries a party to any arrangement to enable the Directors to acquire such rights in any other body corporate.

## SUFFICIENCY OF PUBLIC FLOAT

Based on information that is available to the Company and within the knowledge of the Directors, at least 25% of the Company's total issued share capital was held by the public as at the date of this report.

## DIRECTORS' INTERESTS IN A COMPETING BUSINESS

None of the Directors and controlling shareholders of the Company has an interest in a business which competes or may compete with the business of the Group.

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

During the three months ended 30 September 2022, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.

## SECURITIES TRANSACTIONS BY DIRECTORS

The Group has adopted stringent procedures governing Director's securities transaction in compliance with Rules 5.48 to 5.67 of the GEM Listing Rules. Relevant employees who are likely to be in possession of unpublished inside information of the Group are also subject to compliance with guidelines with no less exacting terms than those set out in the rules. No incidence of non-compliance was noted for the three months ended 30 September 2022.

於二零二二年九月三十日，據本公司任何董事或主要行政人員所知悉，概無任何人士已登記須根據證券及期貨條例第336條予以記錄之本公司股份或相關股份中之權益或淡倉。

## 購股權計劃

概無購股權於本期間根據本集團現有購股權計劃被行使、屆滿或失效。

## 董事收購股份之權利

除上文所披露者外，於本期間任何時間概無授予任何董事或彼等各自之配偶或未成年滿十八歲之子女透過收購本公司股份或債券以獲得利益之權利，或有該等權利由彼等行使；而本公司或其任何附屬公司亦概無訂立任何安排，以致董事可從任何其他公司實體獲得該等權利。

## 足夠公眾持股量

根據本公司獲得之資料及據董事所知，於本報告日期，公眾人士持有本公司已發行股本總額至少25%。

## 董事於競爭業務之權益

本公司董事及控股股東概無於任何對本集團業務構成競爭或可能構成競爭之業務中擁有權益。

## 購買、出售或贖回本公司上市證券

截至二零二二年九月三十日止三個月，本公司或其任何附屬公司並無購買、出售或贖回本公司之任何上市證券。

## 董事進行之證券交易

本集團已遵照GEM上市規則第5.48條至第5.67條之規定採納規管董事進行證券交易之嚴格程序。可能擁有本集團尚未發表之內幕消息之相關僱員亦須遵照其條款不遜於該等規則所載者之指引。截至二零二二年九月三十日止三個月，並未出現任何未獲遵守之情況。

## CORPORATE GOVERNANCE

The Company has complied with the code provisions of the Corporate Governance Code (the "CG Code") set out in Appendix 15 of the GEM Listing Rules throughout the three months ended 30 September 2022, except for the following deviation:

Code provision C.2.1 of the CG Code stipulates that the roles of Chairman and Chief Executive Officer should be separate and should not be performed by the same individual.

To achieve clear division of responsibilities between the management of Board and the day-to-day management of business and hence to ensure balance of power and authority, there are separation of duties for the Chairman and Chief Executive Officer of the Company (as stipulated under the Code Provision A.2.1 of the CG Code). However, after the resignation of Mr. CHOW Siu Kwong as the Chief Executive Officer of the Company on 23 September 2016, the previous Chairmen (Mr. POON Man Sum, Mr. AI Kuiyu, Mr. WANG He and Mr. LO Pak Ho prior to their respective resignations) had, and the Chairman (Mr. BAI Long) of the Board has, temporarily taken up the function as Chief Executive Officer of the Company since 18 May 2017 and this represented a deviation from the code provision C.2.1 since then. The Group has been looking for suitable candidate to fill for the post of Chief Executive Officer.

## AUDIT COMMITTEE

The Company set up an Audit Committee (the "Committee") with written terms of reference in compliance with the requirements of the GEM Listing Rules. The primary duties of the Committee are to review and provide supervision over the financial reporting process and risk management and internal control systems of the Group. The Committee comprises four independent non-executive Directors, Mr. CHIAM Tat Yiu (Chairman), Ms. XU Yilei, Ms. Dong Qihong and Mr. LU Qi. The information contained in the Group's first quarterly report for the three months ended 30 September 2022 has not been audited but has been reviewed by the Committee, who was of opinion that such report compiled with the applicable accounting standards, the GEM Listing Rules and the applicable legal requirements and that adequate disclosures had been made.

## 企業管治

於截至二零二二年九月三十日止整個三個月內，本公司一直遵守GEM上市規則附錄十五所載之企業管治守則（「企業管治守則」）之守則條文，惟下列偏離事項除外：

企業管治守則之守則條文C.2.1條規定，主席及首席執行官之角色應有區分，不應由一人同時兼任。

為明確區分董事會管理與日常業務管理之間的職責並因此確保達致權力和授權分佈均衡，本公司區分主席與首席執行官之職務（根據企業管治守則守則條文第A.2.1條規定）。然而，自周兆光先生於二零一六年九月二十三日辭任本公司首席執行官一職後，自二零一七年五月十八日起，董事會前任主席（潘文森先生、艾奎宇先生、王赫先生及盧柏浩先生於彼等各自辭任前）曾及主席（白龍先生）現暫時擔任本公司首席執行官職務，自此偏離守則條文第C.2.1條。本集團仍就首席執行官一職物色合適人選。

## 審核委員會

本公司成立審核委員會（「委員會」），其書面職權範圍乃遵照GEM上市規則規定釐定。委員會之首要職務為審核及監督本集團之財務呈報過程，風險管理及內部監控系統。委員會由四名獨立非執行董事詹達堯先生（主席）、許一蕾女士、董秋紅女士及魯齊先生組成。本集團截至二零二二年九月三十日止三個月之第一季度報告所載之資料並未經審核，但經由委員會審閱，而其認為該報告已遵守適用之會計準則、GEM上市規則及適用之法律規定，且已作出足夠披露。

## DIRECTORS

As at the date of this report, the executive Directors are Mr. BAI Long, Mr. HUANG Qing, Mr. LAI Kin Kong Nelson, Ms. HAN Limei, Ms. HAN Xiumei and Mr. WANG Shuhang; and the independent non-executive Directors are Mr. CHIAM Tat Yiu, Ms. XU Yilei, Ms. DONG Qihong and Mr. LU Qi.

On behalf of the Board

**BAI LONG**

*Chairman*

Hong Kong, 8 November 2022

## 董事

於本報告日期，執行董事為白龍先生、黃青先生、黎建江先生、韓麗梅女士、韓秀梅女士及王舒航先生；及獨立非執行董事為詹達堯先生、許一蕾女士、董秋紅女士及魯齊先生。

代表董事會

主席

白龍

香港，二零二二年十一月八日

