

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

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)  
(於開曼群島註冊成立並於百慕達繼續經營之有限公司)

(Stock Code 股份代號 : 550)



2023  
Interim Report  
中期報告

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# Management Discussion and Analysis

## 管理層討論與分析

### BUSINESS REVIEW

#### Recruit Magazine

The COVID-19 has begun to subside in late 2022. Hong Kong relaxed the counter-epidemic measures and resumed the connections with the People's Republic of China (the "PRC") and overseas countries by re-opening its borders. The economic activities in Hong Kong have since been recovering as evidenced by the increase in GDP of 2.9% in the first quarter of 2023. Labour market continues to improve alongside the economy recovery. The unemployment rate decreased from 3.0% for the period from March to May 2023 to 2.9% for the period from April to June 2023. And, the underemployment rate also decreased from 1.2% to 1.1%. This shows that the labour market is getting hot where enterprises have the appetite back to hiring more staff, leading to more recruitment advertisements were placed. As a result, for the six months ended 30 June 2023, the revenue contributed from this business segment was approximately HK\$17.0 million, representing an increase of approximately HK\$3.2 million, or 23% from the same period of last year.

#### Medical and Health Services

As stated in our 2022 annual report, after three years of devastation of the COVID-19 pandemic, it finally has come to an end. Although it has resulted a positive effect on our Recruit Magazine business, it adversely affected our Medical and Health Services business. For the six months ended 30 June 2023, the revenue from this business decreased significantly to only approximately HK\$0.4 million, or 97% compared with last year's approximately HK\$12.5 million of the same period due to the significant decrease in demand of our COVID-19 test kits and related medical advisory services.

#### E-Commerce

For the six months ended 30 June 2023, the revenue contributed from this business segment was approximately HK\$2.9 million, representing an increase of approximately HK\$0.2 million, or 7% from the same period of last year. Performance of this business was steady.

#### 業務回顧

##### Recruit雜誌

2019冠狀病毒已於二零二二年底開始消退。香港放寬防疫措施並通過重新開放邊境恢復與中華人民共和國(「中國」)及海外國家的聯繫。香港經濟活動自此開始復甦，二零二三年第一季度本地生產總值增長2.9%可見一斑。勞工市場隨經濟復甦而持續改善。失業率由二零二三年三月至五月期間的3.0%下降至二零二三年四月至六月期間的2.9%。就業不足率亦由1.2%下降至1.1%。這表明勞工市場逐漸回暖，企業重拾僱用更多員工的意願，導致招聘廣告投放增多。因此，截至二零二三年六月三十日止六個月，該業務分部貢獻的收益約為17,000,000港元，較去年同期增加約3,200,000港元或23%。

##### 醫療及保健服務

誠如我們二零二二年年報所述，2019冠狀病毒病肆虐三年後終於結束。儘管這對我們的Recruit雜誌業務產生正面影響，但不利於我們的醫療及保健業務。截至二零二三年六月三十日止六個月，由於對我們2019冠狀病毒病檢測套裝及相關醫療諮詢服務的需求大幅減少，該業務的收益大幅減少至僅約400,000港元，較去年同期約12,500,000港元減少97%。

##### 電子商務

截至二零二三年六月三十日止六個月，該業務分部貢獻的收益約為2,900,000港元，較去年同期增加約200,000港元或7%。該業務表現穩定。

# Management Discussion and Analysis

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### Other Investments

As disclosed in our 2022 annual report, the Company has made investments in concerts of several popular pop song artists. As at the reporting date, total of three artists' concerts were invested eventually and two of them had held in the first half of this year which proved that the Company managed to make a right decision by riding on the back of the re-opening of the borders that people are eager for entertainments which they have been longing for in the past few years. Both of them recorded a double-digit positive annualised return. The remaining concert is scheduled to be held in the four quarter of this year. None of the investments exceeded 5% of any applicable ratios and, accordingly, disclosures by way of announcement, circular and shareholders' approval were exempt.

On the other hand, however, the investment in a medical business in the PRC as an associate has started operation to a limited extent as at 30 June 2023. As a result, it was loss making and the Company shared a loss of approximately HK\$2.1 million.

### PROSPECTS

Following the resumption to normal from the COVID-19 pandemic in early March, Hong Kong's economic activities are recovering bit by bit where the labour market is back to active. We expect that the demand for recruitment advertising will still be keen for the rest of this year and our Recruit business will perform satisfactorily accordingly. Regarding the E-Commerce business, we expect it will outperform last year because in the second half of 2023, the purchase order we have received already exceeded the total amount recorded in last year in dollar terms. This shows that prospect of this business is still considerably positive. As for the Medical and Health Services business, however, we believe that, after the dying down of the pandemic, this business will continue to decrease to a minimal level.

### FINANCIAL REVIEW

For the six months ended 30 June 2023, the Group recorded revenue of approximately HK\$20.2 million (2022: HK\$29.0 million) representing a decrease of approximately HK\$8.8 million or 30%. The decrease was mainly due to end of the COVID-19 counter-epidemic measures, demand of COVID-19 test kits and related services was decreased which led to a fall in revenue from Medical and Health Services business.

### 其他投資

誠如我們二零二二年年報所披露，本公司對多位流行樂歌手舉辦演唱會進行投資。於報告日，總共投資三場歌手舉辦演唱會，其中兩場演唱會已於本年度上半年舉辦，證實本公司藉助重新開放邊境、人們過往數年一直渴望的娛樂休閒活動的情況下，作出正確的決定。兩場演唱會均錄得雙位數的年化回報。餘下的演唱會定於本年度第四季度舉行。概無一項投資超過任何適用比率的5%，因此，豁免通過公告、通函方式進行披露及遵守股東批准。

然而，另一方面，作為聯營公司的中國醫療業務投資於截至二零二三年六月三十日已開展有限程度的運營。因此，該投資錄得虧損，本公司分佔虧損約2,100,000港元。

### 前景

繼三月初2019冠狀病毒疫情恢復正常後，香港經濟活動逐漸復甦，勞工市場亦恢復活躍。我們預計本年度剩餘時間對招聘廣告需求依然旺盛，因而我們Recruit業務表現將令人滿意。至於電子商務業務，我們預計其表現將優於去年，原因是於二零二三年下半年，我們已獲得的採購訂單已超過了去年按貨幣計算的總額。這表明該業務的前景仍然相當樂觀。然而，至於醫療及保健服務業務，我們認為，疫情消退後，該業務將繼續減少至最低水平。

### 財務回顧

於截至二零二三年六月三十日止六個月，本集團錄得收益約為20,200,000港元（二零二二年：29,000,000港元），減少約8,800,000港元或30%。減少主要由於2019冠狀病毒病防疫措施的結束，對2019冠狀病毒病檢測套裝及相關服務的需求減少，導致醫療及保健服務業務的收益減少。

# Management Discussion and Analysis

## 管理層討論與分析

Selling and distribution costs increased from approximately HK\$4.2 million in the first half of 2022 to approximately HK\$6.2 million in the first half of 2023. More marketing activities were provided to capture the business opportunity.

For the six months ended 30 June 2023, the Group recorded approximately HK\$16.4 million (2022: HK\$12.3 million) of administrative expenses, representing an increase of HK\$4.1 million or 33%. It was mainly caused by the increase of staff costs.

No income tax expenses was recorded for the six months ended 30 June 2023 (2022: Nil).

As a result of the above, for the six months ended 30 June 2023, the Group recorded a loss attributable to equity shareholders of the Company of approximately HK\$9.7 million, compared with that of approximately HK\$2.7 million for the same period last year.

### LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2023, the Group had net current assets of approximately HK\$49.4 million (31 December 2022: HK\$72.1 million). The Group's current ratio was approximately 6.8 (31 December 2022: 6.6) while the Group's net assets was approximately HK\$285.8 million compared with those of approximately HK\$169.1 million as at 31 December 2022. Total cash and bank deposits was approximately HK\$25.8 million (31 December 2022: HK\$69.9 million).

The Group generally finance its operations mainly with internally generated cashflow. The Group's gearing ratio as at 30 June 2023 was 0.00 (31 December 2022: 0.00), which is calculated on the basis of the Group's total interest bearing debts over the total equity interest. There was no bank loan nor other borrowing as at 30 June 2023 and 31 December 2022.

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

銷售及分銷成本由二零二二年上半年約4,200,000港元增加至二零二三年上半年約6,200,000港元。本集團開展更多營銷活動以獲取商業機遇。

截至二零二三年六月三十日止六個月，本集團錄得行政開支約16,400,000港元(二零二二年：12,300,000港元)，增幅為4,100,000港元或33%。此乃主要由於員工成本增加。

截至二零二三年六月三十日止六個月並無錄得所得稅開支(二零二二年：無)。

因此，於截至二零二三年六月三十日止六個月，本集團錄得本公司權益股東應佔虧損約9,700,000港元，而去年同期則錄得虧損約2,700,000港元。

### 流動資金及財政資源

於二零二三年六月三十日，本集團之流動資產淨值約為49,400,000港元(二零二二年十二月三十一日：72,100,000港元)。本集團之流動比率約為6.8(二零二二年十二月三十一日：6.6)，本集團的資產淨值約為285,800,000港元，而於二零二二年十二月三十一日則約為169,100,000港元。現金及銀行存款總額約為25,800,000港元(二零二二年十二月三十一日：69,900,000港元)。

本集團一般主要以內部產生的現金流撥付其營運。本集團於二零二三年六月三十日的資本負債比率為0.00(二零二二年十二月三十一日：0.00)，此乃根據本集團之計息債務總額除以股東權益總額而計算。於二零二三年六月三十日及二零二二年十二月三十一日，概無銀行貸款及其他借貸。

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

# Management Discussion and Analysis

## 管理層討論與分析

### INVESTMENTS IN SECURITIES

As at 30 June 2023, the Company has invested in three (31 December 2022: two) securities. The details of, the breakdown and the movement of which during the period is summarised below:

### 證券投資

於二零二三年六月三十日，本公司已投資三項(二零二二年十二月三十一日：兩項)證券。其詳情、明細及期內變動概述如下：

Principal business	No. of share	% of shareholding	At	Addition	Disposal	Fair value changed during the period	% to the			
			1 January 2023				At 30 June 2023	Group's total assets as at 30 June 2023	Group's net assets as at 30 June 2023	
主要業務	股份數目	股權%	於二零二三年一月一日	增持	減持	期內之公平價值變動	於二零二三年六月三十日	於二零二三年六月三十日		
			HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	佔本集團資產總值%	佔本集團資產淨值%		
Listed equity securities – Hong Kong										
上市股本證券 – 香港										
Kingkey Financial International (Holdings) Limited (HK: 1468)**	(i) securities brokerage; (ii) wealth management; and (iii) other financial services, mink farming and trading of mink's fur skin.	115,740,000	1.61%	106,480,800	-	-	96,064,200	202,545,000	68.7%	70.9%
京基金融國際(控股)有限公司 (HK: 1468)**	(i)證券經紀；(ii)財富管理；及(iii)其他金融服務、水貂養殖及買賣水貂毛皮。									
China Baoli Technology (Holdings) Limited (HK: 0164)#	(i) mobile and multi-media technologies; (ii) gamma ray radiation services; (iii) tourism and hospitality business; and (iv) train media.	1,158,333	1.60%	1,135,167	-	-	(104,250)	1,030,917	0.3%	0.4%
中國寶力科技控股有限公司 (HK: 0164)#	(i)手機及多媒體技術；(ii)伽瑪射線照射服務；(iii)旅遊及消閒業務；及(iv)鐵路媒體。									
Listed equity security – Australia										
上市股本證券 – 澳大利亞										
Frugl Group Limited (AU: FGL)#	sales, distribution and marketing of grocery comparison and data analytics products and services	20,000,000	2.09%	-	839,680	-	297,676	1,137,356	0.4%	0.4%
Frugl Group Limited (AU: FGL)#	銷售、分銷及營銷商品比較及數據分析產品及服務									
Total				107,615,967	839,680	-	96,257,626	204,713,273	69.4%	71.6%

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

# 計入按公平價值計入其他全面收益之股本工具。

\* The above listed equity security was a significant investment held by the Company as at 30 June 2023. The aggregate cost of investment was approximately HK\$24,996,000. The increase in share price of Kingkey Financial International (Holdings) Limited at 30 June 2023 compared with that as at 31 December 2022 led to the increase in fair value amounting to approximately HK\$96.1 million. No dividend was received from the investment during the period.

\* 上述上市股本證券為本公司於二零二三年六月三十日持有的重大投資。投資成本總額約為24,996,000港元。京基金融國際(控股)有限公司於二零二三年六月三十日的股價較二零二二年十二月三十一日有所增加，令公平價值增加約96,100,000港元。於期內並無從相關投資收到股息。

# Management Discussion and Analysis

## 管理層討論與分析

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

Save as disclosed above, no significant securities investments were made and no dividend was received from the above securities during the six months ended 30 June 2023.

### CAPITAL STRUCTURE

As at 30 June 2023, the total issued shares of the Company ("Shares") was 455,534,000 (31 December 2022: 446,614,000 Shares) at HK\$0.2 each.

### Fund Raising Activity

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

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

除上文所披露者外，於截至二零二三年六月三十日止六個月期間，並無作出重大證券投資及並無自上述證券收取股息。

### 資本架構

於二零二三年六月三十日，本公司之已發行股份（「股份」）總數為455,534,000股（二零二二年十二月三十一日：446,614,000股股份），每股面值為0.2港元。

### 集資活動

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

# Management Discussion and Analysis

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

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

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

Save as the other strategic investments and acquisitions which shall be identified by the Group from time to time, it is expected that a substantial portion, if not all, of the Unutilised Net Proceeds shall be utilised by the end of the year 2023.

除本集團將不時識別的其他策略投資及收購外，預計大部分（若非全部）未動用所得款項淨額於二零二三年完結前動用。



# Management Discussion and Analysis

## 管理層討論與分析

Set out below is the table summarising (i) the net proceeds from the Placing; (ii) the intended use of proceeds from the Placing; (iii) the actual use of proceeds from the Placing as at 30 June 2023; and (iv) the remaining net proceeds from the Placing as at 30 June 2023.

下表概述(i)配售事項所得款項淨額；(ii)配售事項所得款項之擬定用途；(iii)配售事項所得款項於二零二三年六月三十日之實際用途；及(iv)配售事項於二零二三年六月三十日之餘下所得款項淨額。

No.	Net proceeds from the Placing	Intended use of proceeds from the Placing	Actual use of proceeds from the Placing as at 30 June 2023	Remaining net proceeds from the Placing as at 30 June 2023
編號	配售事項所得款項淨額	配售事項所得款項之擬定用途	配售事項所得款項於二零二三年六月三十日之實際用途	配售事項於二零二三年六月三十日之餘下所得款項淨額
(i)	Approximately HK\$43 million	For general working capital in the daily operation of the Group	Approximately HK\$36 million	Approximately HK\$7 million
(i)	約43,000,000港元	用於本集團日常營運中之一般營運資金	約36,000,000港元	約7,000,000港元
(ii)	Approximately HK\$60 million	For any potential investment opportunities as identified by the Group	Fully utilised for investment opportunities as identified by the Group	Not applicable
(ii)	約60,000,000港元	用於本集團物色到之任何潛在投資機會	悉數用於本集團物色到之投資機會	不適用
<b>Total</b>	<b>Approximately HK\$103 million</b>			
<b>總計</b>	<b>約103,000,000港元</b>			

As at the date hereof, approximately 93% of the net proceeds had been utilised and Group intended to utilise the remaining balance of approximate HK\$7.0 million for general working capital of the Group.

於本報告日期，所得款項淨額約93%已獲動用，且本集團擬將餘額約7,000,000港元用作本集團一般營運資金。

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

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

Save as disclosed above, there was no fund raising activity taken place during the six months ended 30 June 2023.

除上文所披露者外，截至二零二三年六月三十日止六個月並無進行任何集資活動。

# Management Discussion and Analysis

## 管理層討論與分析

### CAPITAL COMMITMENTS AND CONTINGENT LIABILITY

As at 30 June 2023, the Group had committed to invest a concert of approximately HK\$2.4 million (31 December 2022: Nil). The Group had no significant contingent liabilities as at 30 June 2023 (31 December 2022: Nil).

### MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES

On 3 April 2023, the Company has entered into a share subscription agreement where the Company will invest approximately HK\$16 million into Aurora Medical Technology (HK) Corp. Limited and its subsidiaries which are engaged in provision of breast health diagnosis and breast cancer treatment in the PRC in return for its enlarged 45% equity interest. Given the global medical and healthcare market is huge and its growth prospects are good, especially in the PRC which is supported by the PRC government. The Directors believe that this investment has huge potential and good future prospect.

As the applicable percentage ratios (as defined under Rule 14.07 of the Listing Rules) in respect of the Subscription are more than 5% but all applicable percentage ratios are less than 25%, the investment constitutes a discloseable transaction of the Company and is therefore subject to reporting and announcement requirements under Chapter 14 of the Listing Rules.

For details of the said subscription, please refer to the Company's announcements dated 3 April 2023 and 17 April 2023.

Save as disclosed, the Group did not have any material acquisition or disposal of subsidiaries during the six months ended 30 June 2023.

### FUTURE PLANS FOR MATERIAL INVESTMENTS IN CAPITAL ASSETS

As at 30 June 2023, the Company had no plan for material investments in capital assets.

### CHARGE ON GROUP ASSETS

As at 30 June 2023, there was no charge on the Group's assets.

### 資本承擔及或然負債

於二零二三年六月三十日，本集團承諾對演唱會投資約2,400,000港元(二零二二年十二月三十一日：無)。本集團於二零二三年六月三十日並無重大或然負債(二零二二年十二月三十一日：無)。

### 有關附屬公司之重大收購及出售

於二零二三年四月三日，本公司訂立股份認購協議，據此，本公司將向奧洛瑞(香港)醫療科技集團有限公司及其附屬公司(於中國從事提供乳房健康診斷及乳癌治療)投資約16,000,000港元，以換取其經擴大的45%股權。鑒於全球醫療保健市場龐大且增長前景良好，特別是在中國政府支持下的中國。董事相信，該項投資潛力巨大，前景良好。

由於有關認購事項的適用百分比率(定義見上市規則第14.07條)高於5%，但所有適用百分比率均低於25%，故投資構成本公司的一項須予披露交易，因此須遵守上市規則第14章的申報及公告規定。

有關上述認購事項的詳情，請參閱本公司日期為二零二三年四月三日及二零二三年四月十七日的公告。

除所披露者外，本集團於截至二零二三年六月三十日止六個月並無進行任何有關附屬公司之重大收購或出售。

### 資本資產之重大投資未來計劃

於二零二三年六月三十日，本公司並無任何資本資產之重大投資計劃。

### 集團資產抵押

於二零二三年六月三十日，本集團概無資產抵押。

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

## 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2023

截至二零二三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	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
		Notes 附註	
Turnover	營業額	6	20,223
Direct operating costs	直接經營成本		(6,028)
<b>Gross profit</b>	<b>毛利</b>		<b>14,195</b>
Other income	其他收入		634
Selling and distribution costs	銷售及分銷成本		(6,240)
Administrative expenses	行政費用		(16,385)
Provision of impairment on trade and other receivables and loan receivables, net of reversal	貿易及其他應收款項以及應收貸款之減值撥備，扣除撥回		(14)
Finance costs	財務費用	7	(34)
Share of result of an associate	應佔一間聯營公司業績		(2,122)
<b>Loss before income tax</b>	<b>除所得稅前虧損</b>	8	<b>(9,966)</b>
Income tax expense	所得稅開支	9	-
<b>Loss for the period</b>	<b>本期間虧損</b>		<b>(9,966)</b>
<b>Other comprehensive income</b>	<b>其他全面收益</b>		
<i>Item that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益之項目：</i>		
Fair value gain/(loss) on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值收益／(虧損)		96,259
<b>Other comprehensive income for the period, net of tax</b>	<b>本期間其他全面收益，扣除稅項</b>		<b>96,259</b>
<b>Total comprehensive income for the period</b>	<b>本期間全面收益總額</b>		<b>86,293</b>

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

## 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2023  
截至二零二三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	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
		Notes 附註	
<b>(Loss)/profit for the period attributable to:</b>	以下人士應佔本期間(虧損)/溢利：		
Equity shareholders of the Company	本公司權益股東	<b>(9,662)</b>	(2,661)
Non-controlling interests	非控股權益	<b>(304)</b>	1,492
		<b>(9,966)</b>	(1,169)
<b>Total comprehensive income attributable to:</b>	以下人士應佔全面收益總額：		
Equity shareholders of the Company	本公司權益股東	<b>86,597</b>	(14,235)
Non-controlling interests	非控股權益	<b>(304)</b>	1,492
		<b>86,293</b>	(12,743)
<b>Loss per share</b>	<b>每股虧損</b>		
– Basic and diluted	– 基本及攤薄	10	(HK2.13 cents 港仙) (HK0.60 cents 港仙)

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

As at 30 June 2023

於二零二三年六月三十日

		Notes	At 30 June 2023 於二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
		附註		
<b>ASSETS AND LIABILITIES</b>	<b>資產與負債</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Intangible assets	無形資產		962	962
Property, plant and equipment	物業、廠房及設備	11	3,292	395
Right-of-use assets	使用權資產		1,541	1,797
Investment in an associate	對一間聯營公司的投資	12	13,922	–
Equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具		204,713	107,616
Financial asset at fair value through profit or loss	按公平價值計入損益的金融資產		3,620	3,620
Loan receivables	應收貸款		–	776
Deposits and prepayments	按金及預付款	13	8,901	9,362
			<b>236,951</b>	124,528
<b>Current assets</b>	<b>流動資產</b>			
Inventories and other contract costs	存貨及其他合約成本		462	188
Trade receivables	貿易應收款項	13	7,670	5,627
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	13	19,985	8,102
Loan receivables	應收貸款		4,033	1,166
Cash and cash equivalents	現金及現金等值項目		25,807	69,917
			<b>57,957</b>	85,000
<b>Current liabilities</b>	<b>流動負債</b>			
Contract liabilities	合約負債		1,521	1,512
Trade and other payables	貿易及其他應付款項	14	5,681	9,980
Current portion of lease liabilities	租賃負債之即期部份		1,304	1,313
Provision for taxation	稅項撥備		62	62
			<b>8,568</b>	12,867

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

As at 30 June 2023  
於二零二三年六月三十日

		Notes	At 30 June 2023 於二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
		附註		
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>49,389</b>	72,133
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>286,340</b>	196,661
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Non-current portion of lease liabilities	租賃負債之非即期部份		<b>533</b>	533
<b>Net assets</b>	<b>資產淨值</b>		<b>285,807</b>	196,128
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本	15	<b>91,107</b>	89,323
Reserves	儲備		<b>194,559</b>	106,360
Equity attributable to shareholders of the Company	本公司股東應佔權益		<b>285,666</b>	195,683
Non-controlling interests	非控股權益		<b>141</b>	445
<b>Total equity</b>	<b>權益總額</b>		<b>285,807</b>	196,128

# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2023

截至二零二三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	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Net cash used in operating activities	經營業務所用現金淨額	(22,794)	(420)
Investing activities	投資業務		
Acquisition of an associate	收購一間聯營公司	(16,044)	–
Interest received	已收利息	1	320
Payment for investment in concert projects	投資演唱會項目付款	(14,052)	–
Proceeds from disposal of investment in concert projects	出售投資演唱會項目之所得款項	11,859	–
Purchase of property, plant and equipment	購買物業、廠房及設備	(3,000)	(480)
Purchase of intangible assets	購買無形資產	–	(962)
Purchase of equity instruments at fair value through other comprehensive income	購買按公平價值計入其他全面收益之股本工具	(839)	–
Purchase of financial asset at fair value through profit or loss	購買按公平價值計入損益之金融資產	–	(3,620)
Loan to third party	給予第三方之貸款	(2,000)	(80)
Net cash used in investing activities	投資業務所用現金淨額	(24,075)	(4,822)
Financing activities	融資業務		
Interest paid on other borrowing	已付其他借貸利息	–	(347)
Proceeds from shares issued on exercise of share options	因行使購股權時發行之股份所得款項	3,390	–
Repayments of principal portion of lease liabilities	償還租賃負債之本金部份	(593)	(636)
Interest paid on lease liabilities	已付租賃負債利息	(34)	(74)
Share issue expenses paid	已付股份發行開支	(4)	–
Net cash generated from/(used in) financing activities	融資業務所得/(所用)現金淨額	2,759	(1,057)

# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2023  
截至二零二三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	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Net decrease in cash and cash equivalents	現金及現金等值項目減少淨額	<b>(44,110)</b>	(6,299)
Cash and cash equivalents at the beginning of the period	期初現金及現金等值項目	<b>69,917</b>	89,194
Cash and cash equivalents at the end of the period	期末現金及現金等值項目	<b>25,807</b>	82,895
Analysis of balances of cash and cash equivalents	現金及現金等值項目結餘分析		
Bank and cash balances	銀行及現金結餘	<b>25,807</b>	82,895

### MAJOR NON-CASH TRANSACTIONS

On 1 January 2023, the Group entered into a new lease agreement for the use of office equipment for five years. On the lease commencement, the Group recognised HK\$584,000 of right-of-use assets and lease liabilities respectively.

### 重大非現金交易

於二零二三年一月一日，本集團訂立一份新租賃協議，以使用辦公設備，為期五年。租賃開始時，本集團分別確認584,000港元的使用權資產及租賃負債。



# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 June 2023

截至二零二三年六月三十日止六個月

		Attributable to equity shareholders of the Company									
		歸屬於本公司權益股東									
		Share capital	Share premium	Investment revaluation reserve	Employee compensation reserve	Merger reserve	Contributed surplus	Accumulated loss	Total	Non-controlling interests	Total equity
		股本	股份溢價	投資重估儲備	僱員賠償儲備	合併儲備	繳入盈餘	累計虧損	合計	非控股權益	權益合計
		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
		(Note 15)									
		(附註15)									
Balance at 1 January 2023 (Audited)	於二零二三年一月一日之結餘 (經審核)	89,323	162,310	80,302	2,975	(43,897)	95,402	(190,732)	195,683	445	196,128
Share options exercised	已行使購股權	1,784	2,796	-	(1,190)	-	-	-	3,390	-	3,390
Share issue expenses	股份發行開支	-	(4)	-	-	-	-	-	(4)	-	(4)
Share options lapsed	已失效購股權	-	-	-	(1,785)	-	-	1,785	-	-	-
Transactions with equity shareholders	與權益股東之交易	1,784	2,792	-	(2,975)	-	-	1,785	3,386	-	3,386
Loss for the period	本期間虧損	-	-	-	-	-	-	(9,662)	(9,662)	(304)	(9,966)
Other comprehensive income:	其他全面收益：										
Change in fair value on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值變動	-	-	96,259	-	-	-	-	96,259	-	96,259
Total comprehensive income for the period	本期間全面收益總額	-	-	96,259	-	-	-	(9,662)	86,597	(304)	86,293
Balance at 30 June 2023 (Unaudited)	於二零二三年六月三十日之結餘 (未經審核)	91,107	165,102	176,561	-	(43,897)	95,402	(198,609)	285,666	141	285,807

# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 June 2023

截至二零二三年六月三十日止六個月

		Attributable to equity shareholders of the Company							Non-controlling		Total equity
		歸屬於本公司權益股東							非控股權益		權益合計
		Share capital	Share premium	Investment revaluation reserve	Employee compensation reserve	Merger reserve	Contributed surplus	Accumulated loss	Total	Non-controlling interests	Total equity
		股本	股份溢價	投資重估儲備	僱員賠償儲備	合併儲備	輸入盈餘	累計虧損	合計	非控股權益	權益合計
		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
		(Note 15)									
		(附註15)									
Balance at 1 January 2022	於二零二二年一月一日之結餘	89,323	162,310	52,550	2,975	(43,897)	95,402	(181,882)	176,781	267	177,048
(Audited)	(經審核)										
(Loss)/profit for the period	本期間(虧損)/溢利	-	-	-	-	-	-	(2,661)	(2,661)	1,492	(1,169)
Other comprehensive income:	其他全面收益:										
Change in fair value on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值變動	-	-	(11,574)	-	-	-	-	(11,574)	-	(11,574)
Total comprehensive income for the period	本期間全面收益總額	-	-	(11,574)	-	-	-	(2,661)	(14,235)	1,492	(12,743)
Balance at 30 June 2022	於二零二二年六月三十日之結餘	89,323	162,310	40,976	2,975	(43,897)	95,402	(184,543)	162,546	1,759	164,305
(Unaudited)	(未經審核)										

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 1. BASIS OF PREPARATION

The Group's unaudited condensed consolidated financial statements for the six months ended 30 June 2023 have been prepared in accordance with the applicable disclosure requirements of Appendix 16 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and with Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

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

### 2. PRINCIPAL ACCOUNTING POLICIES

The accounting policies used in preparing the unaudited condensed consolidated financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2022 except for the additional accounting policy as mentioned below and those that relate to new or amended standards or interpretations effective for the first time for periods beginning on or after 1 January 2023. Details of any changes in Hong Kong Financial Reporting Standards ("HKFRSs") are set out in note 3.

### 1. 編製基準

本集團截至二零二三年六月三十日止六個月之未經審核簡明綜合財務報表乃根據香港聯合交易所有限公司證券上市規則(「上市規則」)附錄十六之適用披露規定及香港會計師公會(「香港會計師公會」)頒佈之香港會計準則(「香港會計準則」)第34號「中期財務報告」而編製。

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

### 2. 主要會計政策

除下述額外會計政策及有關於二零二三年一月一日或之後開始之期間首次生效之新訂立或經修訂準則或詮釋之會計政策外，編製未經審核簡明綜合財務報表所採用之會計政策與截至二零二二年十二月三十一日止年度之全年綜合財務報表所採用者一致。有關香港財務報告準則(「香港財務報告準則」)之任何變動詳情載於附註3。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

#### Investment in an associate

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting. Under the equity method, an investment in an associate is initially recognised in the consolidated statement of financial position at cost and adjusted thereafter to recognise the Group's share of the profit or loss and other comprehensive income of the associate. When the Group's share of losses of an associate exceeds the Group's interest in that associate (which includes any long-term interests that, in substance, form part of the Group's net investment in the associate), the Group discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net fair value of the identifiable assets and liabilities of the investee is recognised as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net fair value of the identifiable assets and liabilities over the cost of the investment, after reassessment, is recognised immediately in profit or loss in the period in which the investment is acquired.

### 2. 主要會計政策(續)

#### 對一間聯營公司的投資

聯營公司為本集團對其擁有重大影響力之實體，重大影響力指有權參與投資對象之財務及營運政策決定，但並非對該等政策擁有控制權或共同控制權。

聯營公司之業績及資產與負債應用會計權益法列入綜合財務報表。根據權益法，於一間聯營公司之投資最初以成本在綜合財務狀況表內確認，並經本集團確認應佔聯營公司損益及其他全面收益後調整。倘本集團應佔一間聯營公司之虧損超出其所佔該聯營公司權益(包括任何實質上構成本集團於該聯營公司之淨投資一部分之長期權益)，則本集團會終止確認其應佔之進一步虧損。僅於本集團已產生法定或推定責任，或須代表該聯營公司付款時方須確認額外虧損。

對一間聯營公司的投資乃自該投資對象成為聯營公司之日起採用權益法入賬。於收購對一間聯營公司的投資時，任何投資成本超出本集團應佔該投資對象可識別資產及負債之公平淨值之數額確認為商譽，而該商譽包括在投資之賬面值內。本集團應佔之可識別資產及負債重估後之公平淨值超出投資成本之差額即時於收購該投資期間之損益中確認。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 2. PRINCIPAL ACCOUNTING POLICIES (Continued)

#### Investment in an associate (Continued)

The Group assesses whether there is an objective evidence that the interest in an associate may be impaired. When any objective evidence exists, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with HKAS 36 "Impairment of Assets" ("HKAS 36") as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognised is not allocated to any asset, including goodwill, that forms part of the carrying amount of the investment. Any reversal of that impairment loss is recognised in accordance with HKAS 36 to the extent that the recoverable amount of the investment subsequently increases.

When the Group ceases to have significant influence over an associate, it is accounted for as a disposal of the entire interest in the investee with a resulting gain or loss being recognised in profit or loss. When the Group retains an interest in the former associate and the retained interest is a financial asset within the scope of HKFRS 9 "Financial Instruments", the Group measures the retained interest at fair value at that date and the fair value is regarded as its fair value on initial recognition. The difference between the carrying amount of the associate and the fair value of any retained interest and any proceeds from disposing of the relevant interest in the associate or joint venture is included in the determination of the gain or loss on disposal of the associate. In addition, the Group accounts for all amounts previously recognised in other comprehensive income in relation to that associate on the same basis as would be required if that associate had directly disposed of the related assets or liabilities. Therefore, if a gain or loss previously recognised in other comprehensive income by that associate would be reclassified to profit or loss on the disposal of the related assets or liabilities, the Group reclassifies the gain or loss from equity to profit or loss (as a reclassification adjustment) upon disposal/partial disposal of the relevant associate.

### 2. 主要會計政策(續)

#### 對一間聯營公司的投資(續)

本集團評估是否存在於一間聯營公司之權益出現減值的客觀證據。如存在任何客觀證據，有關投資之全部賬面值(包括商譽)根據香港會計準則第36號「資產減值」(「香港會計準則第36號」)被視為單一資產進行減值測試，方法是將其可收回金額(使用價值與公平價值減出售成本兩者之較高者)與其賬面值進行比較。任何已確認之減值虧損並不會分配到任何資產，包括構成投資賬面值一部分的商譽。根據香港會計準則第36號所確認之任何減值虧損之撥回乃按該投資隨後可收回金額之增加為限。

當本集團終止其於一間聯營公司之重大影響時，入賬為出售投資對象之全部權益，其收益或虧損於損益確認。當本集團保留於前聯營公司的權益，且保留權益屬於香港財務報告準則第9號「金融工具」範圍內之金融資產時，則本集團於當日按公平價值計量保留權益，而公平價值則被視為初始確認時的公平價值。聯營公司的賬面值與任何保留權益的公平價值及出售聯營公司或合營企業有關權益所得任何所得款項之間的差額，乃計入釐定出售聯營公司的損益。此外，倘該聯營公司直接出售相關資產或負債，則本集團按相同基準計入有關該聯營公司的以往於其他全面收益確認的所有金額。因此，倘聯營公司以往於其他全面收益確認的損益重新分類為出售相關資產或負債的損益，則本集團在出售／部份出售相關聯營公司時將權益收益或虧損重新分類至損益(列作重新分類調整)。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 3. CHANGES IN HKFRSs

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

- HKFRS 17 (including Amendments to HKFRS 17 in October 2020 and February 2022): Insurance Contracts
- Amendments to HKAS 1 and HKFRS Practice Statement 2: Disclosure of Accounting Policies
- Amendments to HKAS 8: Definition of Accounting Estimates
- Amendments to HKAS 12: Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- Amendments to HKAS 12: International Tax Reform – Pillar Two Model Rules

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

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

### 3. 香港財務報告準則變動

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

- 香港財務報告準則第17號(包括二零二零年十月及二零二二年二月香港財務報告準則第17號之修訂)：保險合約
- 香港會計準則第1號及香港財務報告準則實務報告第2號之修訂：會計政策披露
- 香港會計準則第8號之修訂：會計估計的定義
- 香港會計準則第12號之修訂：與單一交易產生的資產及負債有關的遞延稅項
- 香港財務報告準則第12號之修訂：國際稅收改革—支柱二規則範本

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

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

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 4. USE OF JUDGEMENTS AND ESTIMATES

In preparing this unaudited condensed consolidated financial statements, the significant judgements made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to 2022 consolidated annual financial statements.

### 5. SEGMENT INFORMATION

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

### 4. 運用判斷及估計

於編製本未經審核簡明綜合財務報表時，管理層於應用本集團會計政策時所作出之重大判斷及估計不確定因素之主要來源與二零二二年綜合全年財務報表所應用者相同。

### 5. 分部資料

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

		Advertising		Sale of medical and health products		E-commerce		Total	
		廣告		銷售醫療及保健產品		電子商務		合計	
		Six months ended 30 June		Six months ended 30 June		Six months ended 30 June		Six months ended 30 June	
		截至六月三十日止六個月		截至六月三十日止六個月		截至六月三十日止六個月		截至六月三十日止六個月	
		2023	2022	2023	2022	2023	2022	2023	2022
		二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Revenue – External sales	收入—對外銷售	16,950	13,794	373	12,506	2,900	2,710	20,223	29,010
Reportable segment profit/(loss)	可呈報分部溢利/(虧損)	293	422	(619)	3,045	(1,581)	(541)	(1,907)	2,926
<b>Amounts included in the measure of segment profit or loss:</b>	<b>計入分部損益計量的金額：</b>								
Depreciation	折舊	606	625	-	-	-	-	606	625
Provision of impairment on trade and other receivables and loan receivables, net of reversal	貿易及其他應收款項以及應收貸款之減值撥備，扣除撥回	14	42	-	-	-	-	14	42
Interest income	利息收入	(4)	-	-	-	-	-	(4)	-

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

於兩個期間內，分部並無賺取分部間收益。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION (Continued)

### 5. 分部資料(續)

	Advertising 廣告		Sale of medical and health products 銷售醫療及保健產品		E-commerce 電子商務		Total 合計	
	30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月 三十一日 (Audited) (經審核) HK\$'000 千港元
Reportable segment assets 可呈報分部資產	12,755	10,636	4,017	6,105	33,916	5,429	50,688	22,170
Reportable segment liabilities 可呈報分部負債	7,615	6,103	81	3,509	576	-	8,272	9,612

#### Six months ended 30 June 截至六月三十日止六個月

		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Reportable segment (loss)/profit	可呈報分部(虧損)/溢利	(1,907)	2,926
Unallocated corporate income	未分配企業收入	318	462
Unallocated corporate expenses*	未分配企業費用*	(8,343)	(4,136)
Finance costs	財務費用	(34)	(421)
Loss before income tax	除所得稅前虧損	(9,966)	(1,169)

\* Unallocated corporate expenses included staff costs, depreciation at corporate level and legal and professional fees incurred by the Group.

\* 未分配企業費用包括公司層面上員工成本、折舊以及本集團招致的法律及專業費用。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION (Continued)

### 5. 分部資料(續)

		<b>30 June 2023</b> 二零二三年 六月三十日 <b>(Unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Reportable segment assets	可呈報分部資產	<b>50,688</b>	22,170
Intangible assets	無形資產	<b>962</b>	962
Property, plant and equipment	物業、廠房及設備	<b>3,286</b>	386
Right-of-use assets	使用權資產	–	305
Equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具	<b>204,713</b>	107,616
Financial asset at fair value through profit or loss	按公平價值計入損益的金融資產	<b>3,620</b>	3,620
Loan receivables	應收貸款	<b>4,033</b>	1,942
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	<b>7,264</b>	8,818
Cash and cash equivalents	現金及現金等值項目	<b>6,420</b>	63,709
Other corporate assets	其他企業資產	<b>13,922</b>	–
<b>Group assets</b>	<b>集團資產</b>	<b>294,908</b>	209,528
Reportable segment liabilities	可呈報分部負債	<b>8,272</b>	9,612
Lease liabilities	租賃負債	–	148
Other payables	其他應付款項	<b>829</b>	3,640
<b>Group liabilities</b>	<b>集團負債</b>	<b>9,101</b>	13,400

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION (Continued)

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

### 5. 分部資料(續)

本集團來自外界客戶之收益及其非流動資產(不包括財務工具)來自以下地區。

	Revenue from external customers 來自外界客戶之收益		Non-current assets 非流動資產	
	Six months ended 30 June 截至六月三十日止六個月		30 June 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
	2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元		
The People's Republic of China (「中國」) ("PRC")	-	2,710	-	-
Hong Kong (domicile) 香港(主體所在地)	20,223	26,300	5,795	3,154
	20,223	29,010	5,795	3,154

Sales by geographical market is analysed based on the location of customers and the geographical location of non-current assets is based on the physical location of the assets or the location of the operation to which they are allocated.

按地區市場劃分之銷售乃根據客戶所在地而分析及非流動資產之地理位置乃基於資產實際所在地或獲分配相關資產的營運地點而分析。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 6. TURNOVER

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

### 6. 營業額

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

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue from contracts with customers within the scope of HKFRS 15:	於香港財務報告準則第15號範圍內來自客戶合約之收益：		
Advertising income	廣告收入	<b>16,950</b>	13,794
Sale of medical and health products	銷售醫療及保健產品	<b>373</b>	12,506
Sale of household and personal care products	銷售家用及個人護理產品	<b>2,900</b>	2,710
		<b>20,223</b>	29,010

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 6. TURNOVER (Continued)

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

### 6. 營業額(續)

於下表，收益按主要地區市場、主要產品及服務鏈以及收益確認時間分拆。

		Advertising 廣告		Sale of medical and health products 銷售醫療及保健產品		E-commerce 電子商務		Total 合計	
		Six months ended 30 June 截至六月三十日止六個月	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	Six months ended 30 June 截至六月三十日止六個月	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	Six months ended 30 June 截至六月三十日止六個月	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元	Six months ended 30 June 截至六月三十日止六個月	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
<b>Primary geographical market</b>	<b>主要地區市場</b>								
PRC	中國	-	-	-	-	-	2,710	-	2,710
Hong Kong	香港	16,950	13,794	373	12,506	2,900	-	20,223	26,300
		16,950	13,794	373	12,506	2,900	2,710	20,223	29,010
<b>Major products and service lines</b>	<b>主要產品及服務鏈</b>								
Provision of advertising services	提供廣告服務	16,950	13,794	-	-	-	-	16,950	13,794
Sale of medical and health products	銷售醫療及保健產品	-	-	373	12,506	-	-	373	12,506
Sale of household and personal care products	銷售家用及個人護理產品	-	-	-	-	2,900	2,710	2,900	2,710
		16,950	13,794	373	12,506	2,900	2,710	20,223	29,010
<b>Timing of revenue recognition</b>	<b>收益確認時間</b>								
At point in time	於某一時間點	-	-	373	12,506	2,900	2,710	3,273	15,216
Transferred over time	在一段時間轉讓	16,950	13,794	-	-	-	-	16,950	13,794
		16,950	13,794	373	12,506	2,900	2,710	20,223	29,010

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 7. FINANCE COSTS

### 7. 財務費用

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Interest charges on other borrowing with repayment on demand clause	其他借貸之利息支出，當中包含 須按要求還款之條款	–	347
Interest on lease liabilities	租賃負債利息	34	74
		<b>34</b>	421

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 8. LOSS BEFORE INCOME TAX

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

### 8. 除所得稅前虧損

除所得稅前虧損已扣除／(計入)下列各項：

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	103	113
Depreciation of right-of-use assets	使用權資產之折舊	840	924
Employee benefit expense	僱員福利開支	12,740	11,943
Exchange loss/(gain)	匯兌虧損／(收益)	192	(2)
Provision of impairment on trade and other receivables and loan receivables, net of reversal	貿易及其他應收款項以及應收貸款之減值撥備，扣除撥回	14	42
Interest income	利息收入	(209)	(449)
Cost of inventories recognised in direct operating costs	於直接經營成本確認的存貨成本	3,128	8,616

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 9. INCOME TAX EXPENSE

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

### 9. 所得稅開支

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

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Hong Kong profits tax:	香港利得稅：		
Current tax	本期稅項	-	-

No Hong Kong profits tax had been provided as the Group had sufficient tax loss brought forward to set off against the estimated assessable profits during the six months ended 30 June 2023 and 2022.

截至二零二三年及二零二二年六月三十日止六個月，並無計提香港利得稅，因為本集團有充足結轉稅務虧損以抵銷估計應課稅溢利。

### 10. LOSS PER SHARE

The calculation of basic and diluted loss per share for the six months ended 30 June 2023 is based on the loss for the period attributable to equity shareholders of the Company of HK\$9,662,000 (six months ended 30 June 2022: HK\$2,661,000) and the weighted average of 454,047,000 ordinary shares (six months ended 30 June 2022: 446,614,000 shares) in issue during the interim period.

### 10. 每股虧損

截至二零二三年六月三十日止六個月的每股基本及攤薄虧損乃根據本公司權益股東應佔期內虧損9,662,000港元(截至二零二二年六月三十日止六個月：2,661,000港元)及中期期間已發行的普通股加權平均數454,047,000股(截至二零二二年六月三十日止六個月：446,614,000股)計算。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 10. LOSS PER SHARE (Continued)

For the six months ended 30 June 2023, diluted loss per share attributable to equity shareholders of the Company was the same as basic loss per share as there was no dilutive potential ordinary shares in existence.

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

### 10. 每股虧損(續)

截至二零二三年六月三十日止六個月，本公司權益股東應佔每股攤薄虧損與每股基本虧損相同，因並無潛在攤薄普通股。

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

### 11. PROPERTY, PLANT AND EQUIPMENT

The movements during the periods are:

### 11. 物業、廠房及設備

於本期間之變動如下：

		<b>Property, Plant and equipment</b>
		物業、廠房及 設備
		HK\$'000
		千港元
Net book amount as at 1 January 2022 (Audited)	於二零二二年一月一日的賬面淨值(經審核)	120
Additions	添置	480
Depreciation	折舊	(113)
Net book amount as at 30 June 2022 (Unaudited)	於二零二二年六月三十日的賬面淨值 (未經審核)	487
Net book amount as at 1 January 2023 (Audited)	於二零二三年一月一日的賬面淨值(經審核)	<b>395</b>
Additions	添置	<b>3,000</b>
Depreciation	折舊	<b>(103)</b>
Net book amount as at 30 June 2023 (Unaudited)	於二零二三年六月三十日的賬面淨值 (未經審核)	<b>3,292</b>



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 12. INVESTMENT IN AN ASSOCIATE

On 3 April 2023, the Company subscribed 45% of the issued shares in Aurora Medical Technology (HK) Corp. Limited ("Aurora HK"), which is an investment holding company for consideration of HK\$16,044,000. Aurora HK and its subsidiaries engaged in provision of medical and healthcare services.

### 12. 對一間聯營公司的投資

於二零二三年四月三日，本公司以代價16,044,000港元認購投資控股公司奧洛瑞(香港)醫療科技集團有限公司(「奧洛瑞(香港)」)發行股份之45%。奧洛瑞(香港)及其附屬公司從事提供醫療及保健服務。

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元
Cost of investment in an associate	對一間聯營公司的投資的成本	16,044
Share of post-acquisition loss	應佔收購後虧損	(2,122)
		13,922

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 13. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

The Group allows a credit period from 3 days to 120 days (31 December 2022: 3 days to 120 days) to its trade customers.

Ageing analysis of trade receivables as at 30 June 2023, based on invoice date and net of provisions, is as follows:

### 13. 貿易及其他應收款項、按金及預付款

本集團給予其貿易客戶3天至120天(二零二二年十二月三十一日: 3天至120天)之信貸期。

於二零二三年六月三十日之貿易應收款項按發票日期及扣除撥備後之賬齡分析如下:

		<b>30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	<b>5,591</b>	3,614
31-60 days	31至60天	<b>901</b>	174
61-90 days	61至90天	<b>399</b>	1,194
91-120 days	91至120天	<b>510</b>	627
121-150 days	121至150天	<b>201</b>	15
Over 150 days	150天以上	<b>68</b>	3
Total trade receivables	貿易應收款項總額	<b>7,670</b>	5,627
Other receivables	其他應收款項	<b>14,691</b>	284
Deposits	按金	<b>7,645</b>	9,451
Prepayments	預付款	<b>6,550</b>	7,729
		<b>36,556</b>	23,091
Analysis for reporting purpose as:	就報告目的作出分析:		
Current portion	流動部分	<b>27,655</b>	13,729
Non-current portion	非流動部分	<b>8,901</b>	9,362
		<b>36,556</b>	23,091

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 14. TRADE AND OTHER PAYABLES

As at 30 June 2023, the ageing analysis of trade payables (which are included in trade and other payables), based on the invoice date, is as follows:

		<b>30 June 2023</b> 二零二三年 六月三十日 <b>(Unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) <b>HK\$'000</b> 千港元
Within 1 month	一個月內	<b>262</b>	35
1 to 3 months	一至三個月	<b>5</b>	204
Over 3 months but within 6 months	三個月以上但六個月內	-	1,623
Trade payables	貿易應付款項	<b>267</b>	1,862
Accruals	應計開支	<b>4,806</b>	5,474
Other payables	其他應付款項	<b>608</b>	2,644
		<b>5,681</b>	9,980

### 14. 貿易及其他應付款項

於二零二三年六月三十日，貿易應付款項（已列入貿易及其他應付款項）按發票日期的賬齡分析如下：

### 15. SHARE CAPITAL

### 15. 股本

		<b>30 June 2023</b> 二零二三年六月三十日 <b>(Unaudited)</b> (未經審核) <b>No. of shares</b> 股份數目 '000 <b>HK\$'000</b> 千股      千港元		31 December 2022 二零二二年十二月三十一日 (Audited) (經審核) <b>No. of shares</b> 股份數目 '000 <b>HK\$'000</b> 千股      千港元	
Authorised:	法定：				
Ordinary shares of HK\$0.20 each	每股面值0.20港元之普通股	<b>5,000,000</b>	<b>1,000,000</b>	5,000,000	1,000,000
Issued and fully paid:	已發行及繳足：				
At the beginning of period/year	期／年初	<b>446,614</b>	<b>89,323</b>	446,614	89,323
Shares issued upon exercise of share options	因行使購股權時發行之股份	<b>8,920</b>	<b>1,784</b>	-	-
At the end of period/year	期／年末	<b>455,534</b>	<b>91,107</b>	446,614	89,323

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 16. SHARE-BASED EMPLOYEE COMPENSATION

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

8,920,000 share options were exercised and the remaining of 13,380,000 share options were lapsed during the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).

No new share options were granted during the six months ended 30 June 2023.

### 17. DIVIDENDS

No interim dividend was declared in respect of the six months ended 30 June 2023 and 2022.

### 18. CAPITAL COMMITMENTS

As at 30 June 2023, the Group had capital commitment contracted but not provided for in respect of investment in concert projects of approximately HK\$2,432,000 (31 December 2022: Nil).

### 16. 以股份支付之僱員薪酬

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

於截至二零二三年六月三十日止六個月，8,920,000份購股權已獲行使，而餘下13,380,000份購股權已失效（截至二零二二年六月三十日止六個月：無）。

於截至二零二三年六月三十日止六個月並無授出新購股權。

### 17. 股息

截至二零二三年及二零二二年六月三十日止六個月並無宣派中期股息。

### 18. 資本承擔

於二零二三年六月三十日，本集團就投資演唱會項目約2,432,000港元擁有已訂約但未撥備的資本承擔（二零二二年十二月三十一日：無）。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 19. RELATED PARTY TRANSACTIONS

#### (a) Related party transactions

Transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Save as disclosed elsewhere in the unaudited condensed consolidated financial statements, details of significant transactions between the Group and other related parties for the six months ended 30 June 2023 are disclosed as follows:

### 19. 有關連人士交易

#### (a) 有關連人士交易

本公司與屬本公司有關連人士之附屬公司之交易已於綜合賬目時對銷，且並無於本附註內披露。除未經審核簡明綜合財務報表其他部份披露者外，本集團與其他有關連人士於截至二零二三年六月三十日止六個月進行之重大交易詳情披露如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
		Notes 附註	
Professional fees paid to a related company	已付專業費用予一間關連公司	(i)	630
Marketing expenses paid to a related company	已付營銷費用予一間關連公司	(ii)	–
			<b>550</b>
			<b>250</b>

Notes:

- (i) During the six months ended 30 June 2023 and 2022, professional fees were paid to a related company, in which Mr. Tsang Hing Bun, a director of the Company, is a director and has control over this company, for providing company secretary services. The service charges were determined at the market rate at the date when the service was provided.
- (ii) During the six months ended 30 June 2023, marketing expenses were paid to a related company, in which Mr. Tsang Hing Bun, a director of the Company, is a director and has control over this company, for providing promotion and marketing services. The service charges were determined at the market rate at the date when the service was provided.

附註：

- (i) 截至二零二三年及二零二二年六月三十日止六個月，已付專業費用予一間關連公司(本公司董事曾慶贊先生亦為該公司董事及擁有控制權)，以提供公司秘書服務。服務酬金乃根據提供服務日期時之市價釐定。
- (ii) 截至二零二三年六月三十日止六個月，已付營銷費用予一間關連公司(本公司董事曾慶贊先生亦為該公司董事及擁有控制權)，以提供推廣及營銷服務。服務酬金乃根據提供服務日期時之市價釐定。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 19. RELATED PARTY TRANSACTIONS (Continued)

#### (b) Amounts due from/(to) related parties

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

		30 June 2023 二零二三年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2022 二零二二年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Included in trade receivables:	計入貿易應收款項：		
Kingkey Management Limited (Note)	京基企業管理有限公司(附註)	100	100
Included in other payables:	計入其他應付款項：		
Kingkey Enterprise Hong Kong Limited (Note)	京基實業香港有限公司(附註)	-	(2,014)

Note: Amounts due from/(to) related parties are unsecured, interest free and expected to be recovered/due to be repaid within one year.

### 19. 有關連人士交易(續)

#### (b) 應收/(應付)有關連人士款項

於報告期末，本集團與有關連人士之結餘如下：

附註：應收/(應付)有關連人士款項為無抵押、不計息且預期將於一年內收回/到期償還。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 19. RELATED PARTY TRANSACTIONS (Continued)

#### (c) Compensation of key management personnel

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

### 19. 有關連人士交易(續)

#### (c) 主要管理人員補償

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

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (Unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (Unaudited) (未經審核) HK\$'000 千港元
Short-term employee benefits	短期僱員福利	855	795

### 20. CONTINGENT LIABILITIES

As at 30 June 2023, the Group had no significant contingent liabilities (31 December 2022: Nil).

### 20. 或然負債

於二零二三年六月三十日，本集團並無重大或然負債(二零二二年十二月三十一日：無)。

### 21. EVENT AFTER REPORTING DATE

There are no material subsequent events after the end of the reporting period.

### 21. 報告日後事項

於報告期後並無重大期後事項。

# Other Disclosures

## 其他披露

### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS IN SECURITIES

As at 30 June 2023, the interests and short positions of the directors and chief executives of the Company in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or otherwise notified to the Company and the Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers in Appendix 10 of the Listing Rules (the "Model Code"), were as follows:

#### Long position in the shares of the Company

### 董事及最高行政人員於證券之權益

於二零二三年六月三十日，本公司董事及最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)之股份、相關股份或債權證中擁有根據證券及期貨條例第352條須予存置之登記冊所記錄之權益及淡倉，或根據上市規則附錄十上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及香港聯合交易所有限公司(「聯交所」)之權益及淡倉如下：

#### 於本公司股份之好倉

Name	Nature of Interest	Number of Shares	Approximate Percentage in the Issued Share Capital of the Company
姓名	權益性質	股份數目	佔本公司已發行股本之概約百分比
Mr. YIU Yu Cheung 姚宇翔先生	Beneficial owner 實益擁有人	7,790,000	1.71%
Mr. TSANG Hing Bun 曾慶贊先生	Beneficial owner 實益擁有人	4,960,000	1.09%



## Other Disclosures 其他披露

### Long position in underlying shares or equity derivatives of the Company

At 30 June 2023, neither of the Directors nor the chief executives of the Company had interests or short positions in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO) which (i) were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they are taken or deemed to have under such provisions of the SFO); or (ii) were recorded in the register required to be kept under section 352 of the SFO; or (iii) had to be notified to the Company and the Stock Exchange pursuant to the Model Code.

### SHARE OPTIONS

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

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

During the period, 8,920,000 share options were exercised, 13,380,000 share options were lapsed and no share options were granted or cancelled. As at 30 June 2023, no share options were outstanding.

### 於本公司相關股份或權益衍生工具之好倉

於二零二三年六月三十日，概無董事或本公司最高行政人員於本公司及其相聯法團(定義見證券及期貨條例第XV部)之股份、相關股份及債權證中擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉(包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益及淡倉)；或(ii)已記錄於根據證券及期貨條例第352條須予存置之登記冊之權益或淡倉；或(iii)根據標準守則須知會本公司及聯交所之權益或淡倉。

### 購股權

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

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

於本期間內，8,920,000份購股權已獲行使，13,380,000份購股權已失效，且概無授出或註銷購股權。於二零二三年六月三十日，概無購股權尚未行使。

### SHARE AWARD

On 28 December 2022, the Company approved to adopt a ten-year share award scheme (“Share Award Scheme”). The purposes of the Share Award Scheme are to recognise the contributions by selected employees and give incentives to them in order to retain them for the continual operation and development of the Group and to attract suitable personnel for further development of the Group.

Subject to the rules of the Share Award Scheme (the “Scheme Rules”), the Board and the remuneration committee of the Board may, from time to time, at its absolute discretion select any eligible employee (other than any excluded employee as defined under the Scheme Rules) for participation in the Share Award Scheme as a selected participant, and grant such number of awarded shares to any such selected participant at no consideration and in such number and on and subject to such terms and conditions as it may in its absolute discretion determine.

The Board shall not make any further award of awarded shares which will result in the total number of Shares granted under the Share Award Scheme exceeding 5% of the total number of issued Shares of the Company from the date of adoption.

The Share Award Scheme shall terminate on the earlier of the last day of the 10th anniversary of the adoption date; and such date of early termination as determined by the Board by a resolution of the Board, provided that such termination shall not affect any subsisting rights of selected participants.

During the period, the Board neither granted any awards nor caused to pay the trustee the trust fund for purchase nor subscription of Shares. No Awarded Shares were granted since the adoption of the Share Award Scheme.

### 股份獎勵

於二零二二年十二月二十八日，本公司批准採納十年股份獎勵計劃（「股份獎勵計劃」）。股份獎勵計劃旨在嘉許獲選僱員之貢獻並給予激勵，以就本集團之持續營運及發展挽留彼等，並吸引合適人士進一步發展本集團。

根據股份獎勵計劃規則（「計劃規則」），董事會及董事會薪酬委員會可不時全權酌情選出任何合資格僱員（不包括計劃規則所界定之任何豁除僱員），以獲選參與者身份參與股份獎勵計劃，按董事會可能全權酌情決定之有關數目，並根據有關條款及條件及在其規限下，向任何獲選參與者無償授出有關數目之獎勵股份。

董事會將不會作出任何進一步有關獎勵股份之獎勵，致使根據股份獎勵計劃授出之股份總數超出本公司自採納日期起已發行股份總數之5%。

股份獎勵計劃將於採納日期起計第10週年之最後一日及由董事會藉董事會決議案決定提早終止當日（惟終止不會影響任何獲選參與者任何存續權利）之較早者終止。

於本期間內，董事會並無授出任何獎勵，亦無促使向受託人支付信託基金以購買或認購股份。自採納股份獎勵計劃起並無授出獎勵股份。

## Other Disclosures 其他披露

With effect from 1 January 2023, Chapter 17 of the Listing Rules was amended to govern both share schemes involving new shares and existing shares of listed issuers (“Amended Listing Rules”). The Share Award Scheme constitutes a share scheme under the Amended Listing Rules and shall be subject to the applicable disclosure requirements under the amended Rule 17.12 of the Listing Rules. However, it does not constitute a scheme involving the issue of new shares as referred to in the Amended Listing Rules. Therefore, the adoption of such scheme will not be subject to Shareholders’ approval. Details of the Scheme Rules are set out in the announcement of the Company dated 28 December 2022.

### SUBSTANTIAL SHAREHOLDERS

As at 30 June 2023, so far as was known to the directors and chief executive of the Company the following persons (other than a director or chief executive of the Company) had or were deemed to have, interests or short positions in the shares or underlying shares of the Company being 5% or more in the issued share capital of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

#### Long position in shares of the Company

自二零二三年一月一日起，上市規則第17章已作出修訂，以規範涉及上市發行人新股份及現有股份的股份計劃（「經修訂上市規則」）。股份獎勵計劃構成經修訂上市規則項下的股份計劃，並須遵守經修訂上市規則第17.12條的適用披露規定。然而，該計劃並不構成經修訂上市規則所指涉及發行新股份的計劃。因此，採納該計劃將毋須經股東批准。有關計劃規則的詳情載於本公司日期為二零二二年十二月二十八日的公佈。

### 主要股東

於二零二三年六月三十日，就本公司董事及最高行政人員所知，以下人士（不包括本公司之董事或最高行政人員）於本公司之股份或相關股份中擁有或被視為擁有本公司根據證券及期貨條例第336條須予存置之登記冊所記錄佔本公司已發行股本5%或以上之權益或淡倉：

#### 於本公司股份之好倉

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

## Other Disclosures 其他披露

Notes:

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

Save as disclosed above, as at 30 June 2023, the Company had not been notified of any other person (other than a director or chief executive of the Company) who had an interest or short position in the shares, underlying shares or debentures of the Company and was required to be recorded in the register required to be kept by the Company under Section 336 of the SFO.

### CONTINUING CONNECTED TRANSACTIONS

During the six months ended 30 June 2023, the Group has not entered into any connected transactions or continuing connected transaction for the year which are required to disclose pursuant to Chapter 14A of the Listing Rules. Meanwhile, the Company has the necessary internal controls in place to ensure that the terms of all connected or continuing connected transactions, if any, are fair and reasonable and in the interest of the Company and Shareholders as a whole.

### PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30 June 2023, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares.

附註：

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

除上文所披露者外，於二零二三年六月三十日，本公司並無獲知會任何其他人士（不包括本公司之董事或最高行政人員）於本公司之股份、相關股份或債權證中擁有須記錄於本公司根據證券及期貨條例第336條須予存置之登記冊之權益或淡倉。

### 持續關連交易

於截至二零二三年六月三十日止六個月，本集團於年內概無訂立任何須根據上市規則第14A章披露之任何關連交易或持續關連交易。與此同時，本公司已有必需之內部監控，確保所有關連交易或持續關連交易（如有）之條款屬公平合理，並符合本公司及股東之整體利益。

### 購買、出售或贖回股份

於截至二零二三年六月三十日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何股份。

## Other Disclosures 其他披露

### CODE ON CORPORATE GOVERNANCE PRACTICES

In the opinion of the Board, the Company has complied with the code provisions set out in the Corporate Governance Code and Corporate Governance Report (the "Code Provision") contained in Appendix 14 of the Listing Rules throughout the six months ended 30 June 2023.

### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as its own code of conduct regarding directors' securities transactions. Having made specific enquiry of all directors, the Company was not aware of any non-compliance with the required standard set out in the Model Code regarding securities transactions by the directors throughout the six months ended 30 June 2023.

### EMPLOYEES AND EMOLUMENT POLICY

As at 30 June 2023, the Group had 32 full-time employees (as at 31 December 2022: 32). The pay scale of the Group's employees is maintained at a competitive level and employees are rewarded on a performance related basis within the general framework of the Group's salary and bonus system. Other employee benefits include provident fund, insurance and medical cover. Share options was granted to certain full-time employees and directors pursuant to the Company's share option scheme.

### 企業管治常規守則

董事會認為，本公司於截至二零二三年六月三十日止六個月內一直遵守上市規則附錄十四企業管治守則及企業管治報告所載之守則條文（「守則條文」）。

### 董事進行證券交易之操守守則

本公司已採納標準守則作為本身董事進行證券交易之操守守則。經向全體董事明確查詢後，本公司並不知悉於截至二零二三年六月三十日止六個月內有任何不遵守董事進行證券交易之標準守則所載規定標準之情況。

### 僱員及酬金政策

於二零二三年六月三十日，本集團有32名全職僱員（於二零二二年十二月三十一日：32名）。本集團僱員之薪級具競爭力，而僱員亦會根據本集團整體之薪金及紅利制度架構，因應本身之表現獲得獎勵。其他僱員福利包括公積金、保險及醫療保障。本集團已根據本公司之購股權計劃向若干全職僱員及董事授出購股權。

## Other Disclosures 其他披露

### AUDIT COMMITTEE

The audit committee has four members comprising one Non-executive Director, Mr. Yiu Yu Cheung and three independent Non-executive Directors, namely, Mr. Chan Chiu Hung, Alex (Chairman), Ms. Tang Po Lam Paulia and Mr. William Keith Jacobsen (resigned on 1 September 2023), with terms of reference in compliance with the Listing Rules. The audit committee review the Group's financial reporting, internal controls and make relevant recommendations to the Board.

The audit committee have reviewed the Company's interim report for the six months ended 30 June 2023 and are in the opinion that report has complied with the applicable accounting standards and adequate disclosures have been made.

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

Hong Kong, 29 August 2023

### 審核委員會

審核委員會由四名成員組成，包括一名非執行董事姚宇翔先生以及三名獨立非執行董事陳釗洪先生(主席)、鄧寶琳女士及葉偉其先生(於二零二三年九月一日辭任)，其職權範圍符合上市規則之規定。審核委員會檢討本集團之財務報告及內部監控，並向董事會作出有關推薦意見。

審核委員會已審閱本公司截至二零二三年六月三十日止六個月之中期報告，認為該報告符合適用會計準則，並已作出充份披露。

承董事會命  
**京基智慧文化控股有限公司**  
**執行董事**  
**曾慶贊**

香港，二零二三年八月二十九日

# Corporate Information

## 公司資料

### BOARD OF DIRECTORS

#### Executive Directors

Mr. Chen Jiajun (*Chairman*) (appointed on 1 September 2023)  
Mr. Tsang Hing Bun

#### Non-Executive Directors

Mr. Yiu Yu Cheung  
Mr. Shiu Shu Ming

#### Independent Non-Executive Directors

Ms. Tang Po Lam Paulia  
Mr. Chan Chiu Hung, Alex

### COMPANY SECRETARY

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

### AUTHORISED REPRESENTATIVES

Mr. Chen Jiajun  
Mr. Yiu Yu Cheung

### AUDIT COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)  
Ms. Tang Po Lam Paulia  
Mr. Yiu Yu Cheung

### REMUNERATION COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)  
Ms. Tang Po Lam Paulia  
Mr. Yiu Yu Cheung

### NOMINATION COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)  
Ms. Tang Po Lam Paulia  
Mr. Yiu Yu Cheung

### 董事會

#### 執行董事

陳家俊先生(*主席*)(於二零二三年九月一日獲委任)  
曾慶贊先生

#### 非執行董事

姚宇翔先生  
蕭恕明先生

#### 獨立非執行董事

鄧寶琳女士  
陳釗洪先生

### 公司秘書

曾慶贊先生*CPA, ACG, ACS, FRM*

### 獲授權代表

陳家俊先生  
姚宇翔先生

### 審核委員會

陳釗洪先生(*主席*)  
鄧寶琳女士  
姚宇翔先生

### 薪酬委員會

陳釗洪先生(*主席*)  
鄧寶琳女士  
姚宇翔先生

### 提名委員會

陳釗洪先生(*主席*)  
鄧寶琳女士  
姚宇翔先生

## WEBSITE

www.kkic.com.hk

## AUDITOR

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

## LEGAL ADVISER

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

## PRINCIPAL BANKER

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

## SHARE REGISTRARS AND TRANSFER OFFICES

### Principal Registrar

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

### Hong Kong Branch Registrar

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

## 網站

www.kkic.com.hk

## 核數師

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

## 法律顧問

朱國熙、黃錦華律師事務所  
香港中環  
德輔道中68號  
萬宜大廈2804-7室

## 主要往來銀行

中國工商銀行(亞洲)有限公司  
香港中環  
花園道3號中國工商銀行大廈33樓

## 股份過戶登記辦事處

### 主要股份過戶登記處

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

### 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
夏慤道16樓  
遠東金融中心17樓



# Corporate Information

## 公司資料

### REGISTERED OFFICE

Clarendon House  
2 Church Street  
Hamilton, HM 11  
Bermuda

### HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

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

### STOCK CODE

550

### 註冊辦事處

Clarendon House  
2 Church Street  
Hamilton, HM 11  
Bermuda

### 總辦事處及主要營業地點

香港  
灣仔港灣道1號  
會展辦公大樓44樓

### 股份代號

550

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

44/F, Office Tower, Convention Plaza, 1 Harbour Road, Wan Chai, Hong Kong  
香港灣仔港灣道1號會展廣場辦公大樓44樓  
[www.kkic.com.hk](http://www.kkic.com.hk)