

# Prime Intelligence Solutions Group Limited 懶豬科技集團有限公司

(Incorporated in the Cayman Islands with limited liability)  
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8379

# 2023

INTERIM REPORT  
中期報告

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*This report, for which the directors (the “**Directors**”) of Prime Intelligence Solutions Group Limited (the “**Company**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange 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 的特色

**GEM** 的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資者應瞭解投資於該等公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。

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# Corporate Information

## 公司資料

### REGISTERED OFFICE

Windward 3, Regatta Office Park  
P.O. Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

### HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit A, 6/F, TLP132  
Nos. 132-134 Tai Lin Pai Road  
Kwai Chung, New Territories  
Hong Kong

### EXECUTIVE DIRECTORS

Mr. Yuen Kwok Wai, Tony (*Chairman and Chief Executive Officer*)  
Ms. Yuen Mei Ling, Pauline  
Mr. Mui Pak Kuen  
Mr. Hui Cho Lung

### NON-EXECUTIVE DIRECTORS

Mr. Yam Chiu Fan, Joseph  
Ms. Leung Wai Hing, Ella

### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Chung Billy  
Mr. Poon Wai Hung Richard  
Mr. Wong Ching Wan

### AUTHORISED REPRESENTATIVES

Mr. Yuen Kwok Wai, Tony  
Mr. Chou Chiu Ho

### COMPANY SECRETARY

Mr. Chou Chiu Ho (*HKICPA, ACCA*)

### COMPLIANCE OFFICER

Ms. Yuen Mei Ling, Pauline

### AUDIT COMMITTEE

Mr. Chung Billy (*Chairman*)  
Mr. Poon Wai Hung Richard  
Mr. Wong Ching Wan

### NOMINATION COMMITTEE

Mr. Chung Billy (*Chairman*)  
Mr. Poon Wai Hung Richard  
Mr. Wong Ching Wan

### 註冊辦事處

Windward 3, Regatta Office Park  
P.O. Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

### 香港總辦事處及主要營業地點

香港  
新界葵涌  
大連排道 132-134 號  
TLP132 六樓 A 室

### 執行董事

阮國偉先生 (*主席兼行政總裁*)  
阮美玲女士  
梅栢權先生  
許佐龍先生

### 非執行董事

任超凡先生  
梁蕙馨女士

### 獨立非執行董事

鍾定縉先生  
潘偉雄先生  
王青雲先生

### 授權代表

阮國偉先生  
周昭何先生

### 公司秘書

周昭何先生 (*HKICPA, ACCA*)

### 合規主任

阮美玲女士

### 審核委員會

鍾定縉先生 (*主席*)  
潘偉雄先生  
王青雲先生

### 提名委員會

鍾定縉先生 (*主席*)  
潘偉雄先生  
王青雲先生

# Corporate Information 公司資料

## REMUNERATION COMMITTEE

Mr. Chung Billy (*Chairman*)  
Mr. Poon Wai Hung Richard  
Mr. Wong Ching Wan  
Ms. Yuen Mei Ling, Pauline

## LEGAL ADVISER

As to Hong Kong law  
Hastings & Co.

## AUDITOR

McMillan Woods (Hong Kong) CPA Limited  
24/F, Siu On Centre  
188 Lockhart Road  
Wan Chai, Hong Kong

## PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

Ocorian Trust (Cayman) Ltd.  
Windward 3, Regatta Office Park  
P.O. Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

## HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

## PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited  
DBS Bank (Hong Kong) Limited

## WEBSITE

[www.primeintelligence.com.hk](http://www.primeintelligence.com.hk)

## STOCK CODE

8379

## 薪酬委員會

鍾定續先生 (主席)  
潘偉雄先生  
王青雲先生  
阮美玲女士

## 法律顧問

有關香港法律  
希仕廷律師行

## 核數師

長青 (香港) 會計師事務所有限公司  
香港灣仔  
駱克道188號  
兆安中心24樓

## 開曼群島主要股份過戶登記處

Ocorian Trust (Cayman) Ltd.  
Windward 3, Regatta Office Park  
P.O. Box 1350  
Grand Cayman  
KY1-1108  
Cayman Islands

## 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號  
遠東金融中心17樓

## 主要往來銀行

香港上海滙豐銀行有限公司  
星展銀行 (香港) 有限公司

## 網址

[www.primeintelligence.com.hk](http://www.primeintelligence.com.hk)

## 股份代號

8379

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

## 未經審核簡明綜合損益及其他全面收益表

The Board (the “Board”) of Directors (the “Director(s)”) of Prime Intelligence Solutions Group Limited (the “Company”) is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three and six months ended 30 September 2023 together with the unaudited and audited comparative figures for the corresponding periods in 2022 as follows:

懶豬科技集團有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然提呈以下本公司及其附屬公司(統稱「本集團」)截至2023年9月30日止三個月及六個月的未經審核簡明綜合業績，連同2022年同期未經審核及經審核比較數字：

		Notes 附註	Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
			2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收益	4	12,172	9,044	21,469	21,354
Cost of sales and services rendered	銷售及提供服務成本		(5,058)	(7,383)	(11,017)	(13,956)
<b>Gross profit</b>	<b>毛利</b>		<b>7,114</b>	<b>1,661</b>	<b>10,452</b>	<b>7,398</b>
Other income	其他收入	5	199	448	244	790
Selling and distribution costs	銷售及分銷成本		(2,276)	(1,876)	(4,481)	(3,376)
Administrative and other operating expenses	行政及其他經營開支		(8,929)	(6,233)	(16,861)	(12,689)
<b>Loss from operation</b>	<b>來自經營之虧損</b>		<b>(3,892)</b>	<b>(6,000)</b>	<b>(10,646)</b>	<b>(7,877)</b>
Finance costs	財務成本		(40)	(31)	(87)	(32)
<b>Loss before tax</b>	<b>除稅前虧損</b>		<b>(3,932)</b>	<b>(6,031)</b>	<b>(10,733)</b>	<b>(7,909)</b>
Income tax credit/(expense)	所得稅抵免/(開支)	6	-	28	-	(26)
<b>Loss for the period</b>	<b>期內虧損</b>	7	<b>(3,932)</b>	<b>(6,003)</b>	<b>(10,733)</b>	<b>(7,935)</b>
<b>Other comprehensive income for the period, net of tax:</b>	<b>期內其他全面收益，扣除稅項：</b>					
<i>Item that may be reclassified to profit or loss:</i>	<i>可能重新分類至損益之項目：</i>					
Exchange differences on translating foreign operations	換算海外業務時之匯兌差額		(69)	-	(59)	-
<b>Total comprehensive income for the period attributable to the owners of the Company</b>	<b>本公司擁有人應佔期內全面收益總額</b>		<b>(4,001)</b>	<b>(6,003)</b>	<b>(10,792)</b>	<b>(7,935)</b>
Loss per share (HK cents)	每股虧損(港仙)					
- Basic and diluted	- 基本及攤薄	9	(0.49)	(0.75)	(1.34)	(0.99)

# Unaudited Condensed Consolidated Statement of Financial Position

## 未經審核簡明綜合財務狀況表

			30 September 2023 2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	31 March 2023 2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
		Notes 附註		
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備		544	556
Right-of-use assets	使用權資產		-	-
Intangible assets	無形資產		-	-
			<b>544</b>	<b>556</b>
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		24,761	22,535
Trade receivables	貿易應收款項	10	10,564	10,580
Other receivables, prepayments and deposits	其他應收款項、 預付款項及按金		2,460	3,421
Tax recoverable	可收回稅項		99	69
Bank and cash balances	銀行及現金結餘		8,948	17,868
			<b>46,832</b>	<b>54,473</b>
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	11	2,795	2,384
Other payables and accrued expenses	其他應付款項及應計費用		7,453	5,138
Lease liabilities	租賃負債		1,672	2,075
Contract liabilities	合約負債		8,548	7,938
Bank borrowings	銀行借款		1,000	-
			<b>21,468</b>	<b>17,535</b>
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>25,364</b>	<b>36,938</b>
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>25,908</b>	<b>37,494</b>
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		1,293	1,977
Contract liabilities	合約負債		811	921
			<b>2,104</b>	<b>2,898</b>
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>23,804</b>	<b>34,596</b>
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	12	8,000	8,000
Reserves	儲備		15,804	26,596
<b>TOTAL EQUITY</b>	<b>總權益</b>		<b>23,804</b>	<b>34,596</b>

# Unaudited Condensed Consolidated Statement of Changes in Equity

## 未經審核簡明綜合權益變動表

		Share capital	Share premium	Merger reserve	Legal reserve	Foreign currency translation reserve	Accumulated losses	Total reserve	Total equity
		股本	股份溢價	合併儲備	法定儲備	外幣換算儲備	累計虧損	總儲備	總權益
		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
<b>Balance at 1 April 2022 (audited)</b>	於2022年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	(10)	(17,605)	51,158	59,158
Total comprehensive income for the period (unaudited)	期內全面收益總額 (未經審核)	-	-	-	-	-	(7,935)	(7,935)	(7,935)
<b>Balance at 30 September 2022 (unaudited)</b>	於2022年9月30日的餘額 (未經審核)	8,000	51,682	17,079	12	(10)	(25,540)	43,223	51,223
<b>Balance at 1 April 2023 (audited)</b>	於2023年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	(416)	(41,761)	26,596	34,596
Total comprehensive income for the period (unaudited)	期內全面收益總額 (未經審核)	-	-	-	-	(59)	(10,733)	(10,792)	(10,792)
<b>Balance at 30 September 2023 (unaudited)</b>	於2023年9月30日的餘額 (未經審核)	8,000	51,682	17,079	12	(475)	(52,494)	15,804	23,804

# Condensed Consolidated Statements of Cash Flows

## 簡明綜合現金流量表

Six months ended 30 September

截至9月30日止六個月

		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Net cash used in from operating activities	經營活動所用現金淨額	<b>(7,910)</b>	(6,993)
Purchases of property, plant and equipment	購買物業、廠房及設備	-	(13)
Other investing cash flows (net)	其他投資現金流量(淨額)	<b>79</b>	3
Net cash from/(used in) investing activities	投資活動所得/(所用)現金淨額	<b>79</b>	(10)
Net cash used in financing activities	融資活動所用現金淨額	<b>(1,089)</b>	(762)
Net decrease in cash and cash equivalent	現金及現金等價物減少淨額	<b>(8,920)</b>	(7,765)
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	<b>17,868</b>	36,879
Cash and cash equivalents at end of the period	期末現金及現金等價物	<b>8,948</b>	29,114
Analysis of cash and cash equivalents consist of Bank and cash balances	現金及現金等價物的分析，包括銀行及現金結餘	<b>8,948</b>	29,114



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempt company with limited liability under the Companies Law (as revised) of the Cayman Islands on 16 October 2015. The address of its registered office is Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands. Subsequent to the end of reporting period, the address of its principal place of business is located at Unit A, 6/F TLP132, Nos. 132-134 Tai Lin Pai Road, Kwai Chung, New Territories, Hong Kong. The Company's shares are listed on the GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") since 14 February 2018 (the "**Listing**").

The Company is an investment holding company. The principal activities of its subsidiaries are sales of biometrics identification devices and other devices and accessories and provision of auxiliary and other services.

### 2. BASIS OF PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements of the Group have been prepared in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "**HKICPA**") and the applicable disclosures required by the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "**GEM Listing Rules**").

The unaudited condensed consolidated financial statements of the Group are presented in Hong Kong dollars ("**HK\$**"), which is the functional currency of the Company.

The unaudited condensed consolidated results of the Group for the three and six months ended 30 September 2023 do not include all the information and disclosures required in the annual financial statements of the Group and should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2023 (the "**2023 Consolidated Financial Statements**"). Except as described in paragraph headed "Change in accounting policies and disclosures" below, the accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated results are consistent with those used in the 2023 Consolidated Financial Statements.

#### Changes in accounting policy and disclosures

The adoption of these new and amended HKFRSs had no significant effects on the results and financial position of the Group for the current and prior periods.

### 1. 一般資料

本公司於2015年10月16日根據開曼群島公司法(經修訂)在開曼群島註冊成立為獲豁免有限公司。本公司註冊辦事處地址為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands。於報告期末後，其主要營業地點的地址位於香港新界葵涌大連排道132-134號TLP132六樓A室。本公司股份已自2018年2月14日起在香港聯合交易所有限公司(「**聯交所**」)GEM上市(「**上市**」)。

本公司為一間投資控股公司。本公司附屬公司的主要業務為銷售生物特徵識別裝置、其他裝置及配件以及提供配套及其他服務。

### 2. 財務報表的呈報及編製基準

本集團的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**」)頒佈的香港會計準則第34號「中期財務報告」，以及聯交所GEM證券上市規則(「**GEM上市規則**」)規定的適用披露編製。

本集團的未經審核簡明綜合財務報表以港元(「**港元**」)呈列，港元為本公司的功能貨幣。

本集團截至2023年9月30日止三個月及六個月的未經審核簡明綜合業績並不包括本集團年度財務報表所有須資料及披露，並應與本集團截至2023年3月31日止年度綜合財務報表(「**2023綜合財務報表**」)一併閱讀。除下文「會計政策及披露的變更」一段所載外，編製未經審核簡明綜合業績所用會計政策及計算法與2023綜合財務報表所用者貫徹一致。

#### 會計政策及披露的變更

採納該等新訂及經修訂的香港財務報告準則對本集團於本期間及過往期間的業績及財務狀況並無重大影響。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION

The Group has two reportable segments as follows:

- Sales of biometrics identification devices, security products and other accessories.
- Provision of auxiliary and other services includes (i) maintenance, installation and solution services; and (ii) software licensing.

The Group's reportable segments are strategic business units that offer different products and services. They are managed separately because each business requires different technology and marketing strategies.

### 4. REVENUE

Revenue represents the invoiced values of goods sold and services rendered, after allowances for returns and discounts during the reporting periods.

### 3. 分部資料

本集團的兩個可呈報分部如下：

- 銷售生物特徵識別裝置、保安產品及其他配件。
- 提供配套及其他服務，包括(i)維護、安裝及解決方案服務；及(ii)軟件許可。

本集團的可呈報分部乃為提供不同產品及服務的策略性業務單位。由於各業務要求不同技術及營銷策略，故各可呈報分部乃個別管理。

### 4. 收益

收益指所售貨品及提供服務於報告期內經扣除退貨及折扣後的發票值。

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Sales of biometrics identification devices, security products and other accessories	銷售生物特徵識別裝置、保安產品及其他配件	8,012	6,021	14,090	14,001
Provision of auxiliary and other services	提供配套及其他服務	4,160	3,023	7,379	7,353
		<b>12,172</b>	9,044	<b>21,469</b>	21,354

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 4. REVENUE (Continued)

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue from contracts with customers within the scope of HKFRS 15	香港財務報告準則第15號範圍內的客戶合約收益				
Recognised at a point in time	於某一時間點確認	10,470	6,984	16,955	16,059
Recognised over time	隨時間確認	1,702	2,060	4,514	5,295
		<b>12,172</b>	9,044	<b>21,469</b>	21,354

### 5. OTHER INCOME

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Interest income	利息收入	37	2	81	3
Government subsidies	政府補助	-	446	-	782
Others	其他	162	-	163	5
		<b>199</b>	448	<b>244</b>	790

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 6. INCOME TAX EXPENSES

### 6. 所得稅開支

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Provision for the period:	期內撥備：				
Hong Kong Special Administrative Region (“ <b>Hong Kong</b> ”) of the People’s Republic of China (“ <b>PRC</b> ”) Profits Tax	中華人民共和國(「中國」)香港特別行政區(「香港」)利得稅				
— provision for the period	— 期內撥備	-	-	-	26
— over-provision for the prior period	— 過往期間超額撥備	-	(28)	-	-
		-	(28)	-	26

The Group is not subject to taxation in the Cayman Islands and the British Virgin Islands.

Under the two-tiered Profits Tax Regime, one of the Company’s Hong Kong subsidiaries is subject to Hong Kong Profits Tax at the rate of 8.25% (three and six months ended 30 September 2022: 8.25%) for the first HK\$2 million of its estimated assessable profits and at 16.5% (three and six months ended 30 September 2022: 16.5%) on its estimated assessable profits above HK\$2 million. Other Hong Kong subsidiaries not qualifying for the two-tiered Profit Tax Regime are subject to Hong Kong Profits Tax at the rate of 16.5% (three and six months ended 30 September 2022: 16.5%) for the three and six months ended 30 September 2023.

本集團毋須繳納開曼群島及英屬處女群島的稅項。

根據利得稅兩級制，本公司其中一間香港附屬公司須就估計應課稅溢利的首2百萬港元按8.25%（截至2022年9月30日止三個月及六個月：8.25%）稅率繳納香港利得稅，並就超過2百萬港元的估計應課稅溢利按16.5%（截至2022年9月30日止三個月及六個月：16.5%）的稅率繳納香港利得稅。截至2023年9月30日止三個月及六個月，其他不符合兩級利得稅制度的香港附屬公司須按16.5%的稅率繳納香港利得稅（截至2022年9月30日止三個月及六個月：16.5%）。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 6. INCOME TAX EXPENSES (CONTINUED)

The Group's subsidiary established and operated in the PRC is subject to PRC Enterprise Income Tax at the rate of 25% (three and six months ended 30 September 2022: 25%). No PRC Enterprise Income Tax has been provided for the three and six months ended 30 September 2023 (three and six months ended 30 September 2022: Nil) as the Group's PRC subsidiary did not generate any assessable profits during the reporting periods.

The Group's subsidiary established and operated in Macau Special Administrative Region ("Macau") of the PRC is subject to Macau Complementary Tax, under which taxable income of up to Macau Pataca ("MOP") 600,000 (three and six months ended 30 September 2022: MOP600,000) is exempted from taxation with taxable income beyond this amount to be taxed at the rate of 12% (three and six months ended 30 September 2022: 12%) for the three and six months ended 30 September 2023.

No provision for UK Corporation tax is required as the UK subsidiary did not generate any assessable profits for the three and six months ended 30 September 2023 (three and six months ended 30 September 2022: Nil).

### 6. 所得稅開支(續)

本集團在中國成立及經營的附屬公司須按稅率25% (截至2022年9月30日止三個月及六個月：25%) 繳納中國企業所得稅。截至2023年9月30日止三個月及六個月內概無計提中國企業所得稅 (截至2022年9月30日止三個月及六個月：無)，乃因為本集團的中國附屬公司於報告期內並無產生任何應課稅溢利。

本集團在中國澳門特別行政區(「澳門」)成立及經營的附屬公司須繳納澳門所得補充稅，截至2023年9月30日止三個月及六個月，應課稅收入最高600,000澳門幣(「澳門幣」)(截至2022年9月30日止三個月及六個月：600,000澳門幣)豁免納稅，超出該金額的應課稅收入按12% (截至2022年9月30日止三個月及六個月：12%) 的稅率納稅。

截至2023年9月30日止三個月及六個月英國附屬公司並無產生任何應課稅溢利，故毋須就英國企業所得稅作出撥備(截至2022年9月30日止三個月及六個月：無)。

### 7. LOSS FOR THE PERIOD

### 7. 期內虧損

	Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Depreciation				
— Owned assets	49	—	97	—
Staff costs (including Directors' emoluments)				
— Salaries, bonus and allowances and other benefits in kind	8,018	7,120	15,782	13,425
— Commission	136	104	280	185
— Retirement benefits scheme contributions	435	319	853	673
	8,589	7,543	16,915	14,283
Cost of inventories sold	3,384	3,412	6,489	7,072
Foreign exchange gain, net	(24)	(68)	(174)	(127)
Auditor's remuneration	138	126	280	254
Impairment loss on right-of-use assets	—	502	—	502
Impairment loss on property, plant and equipment	530	13	1,785	13

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 8. DIVIDEND

No dividend was declared or paid during the six months ended 30 September 2023 (2022: Nil).

### 8. 股息

概無宣派或派付截至2023年9月30日止六個月的股息(2022年：無)。

### 9. LOSS PER SHARE

#### (a) Basic loss per share

The calculation of the basic loss per share is based on the following:

### 9. 每股虧損

#### (a) 每股基本虧損

每股基本虧損乃基於以下數據計算：

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Loss for the purpose of calculating basic loss per share	用以計算每股基本虧損的虧損	(3,932)	(6,003)	(10,733)	(7,935)
<b>Number of shares</b>	<b>股份數目</b>				
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	用以計算每股基本虧損的普通股加權平均數	800,000,000	800,000,000	800,000,000	800,000,000

#### (b) Diluted loss per share

No diluted loss per share to be presented as the Company did not have any dilutive potential ordinary shares outstanding during the three and six months ended 30 September 2023 and 2022.

#### (b) 每股攤薄虧損

並無可呈列的每股攤薄虧損，乃因本公司於截至2023年及2022年9月30日止三個月及六個月並無任何流通在外的潛在可攤薄普通股。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 10. TRADE RECEIVABLES

### 10. 貿易應收款項

		As at 30 September 2023 於2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2023 於2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
From third parties	來自第三方	11,075	11,277
Less: allowance for doubtful debts	減：呆賬撥備	(697)	(697)
		<b>10,378</b>	10,580
From related parties	來自關聯方	186	-
		<b>10,564</b>	10,580

Analysis of trade receivables due from related parties:

應收關聯方的貿易應收款項分析：

		As at 30 September 2023 於2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2023 於2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
Long Yield Company Limited (“Long Yield”)	隆逸有限公司(「隆逸」)	162	-
SoHo Business Center Limited (“SoHo”)	SoHo Business Center Limited (「SoHo」)	24	-
		<b>186</b>	-

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 10. TRADE RECEIVABLES (CONTINUED)

Mr. Yuen Kwok Wai, Tony (“**Mr. Tony Yuen**”) and Ms. Yuen Mei Ling, Pauline (“**Ms. Pauline Yuen**”) are able to exercise significant influence over Long Yield and SoHo (both are incorporated in Hong Kong).

The Group’s trading terms with customers are mainly on credit. The credit period granted to the customers generally range from 30 to 90 days. The Group seeks to maintain strict control over its outstanding receivables. Overdue balances are reviewed regularly by the Directors.

An ageing analysis of the Group’s trade receivables, based on the invoice date is as follows:

### 10. 貿易應收款項 (續)

阮國偉先生(「阮先生」)及阮美玲女士(「阮女士」)對隆逸及SoHo(兩間公司均在香港註冊成立)具重大影響力。

本集團與客戶的貿易條款主要為賒賬。向客戶授出的信貸期一般介乎30至90日。本集團設法對其未償還應收款項進行嚴格控制。逾期結餘由董事定期審閱。

本集團按發票日期計算的貿易應收款項的賬齡分析如下：

		<b>As at 30 September 2023 於2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)</b>	<b>As at 31 March 2023 於2023年 3月31日 HK\$'000 千港元 (audited) (經審核)</b>
0 to 90 days	0至90天	<b>6,722</b>	6,173
91 to 180 days	91至180天	<b>1,402</b>	759
181 to 365 days	181至365天	<b>1,745</b>	1,500
Over 365 days	365天以上	<b>695</b>	2,148
		<b>10,564</b>	10,580



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 11. TRADE PAYABLES

An ageing analysis of the Group's trade payables, based on the invoice date is as follows:

		As at 30 September 2023 於2023年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2023 於2023年 3月31日 HK\$'000 千港元 (audited) (經審核)
0 to 30 days	0至30天	630	221
31 to 60 days	31至60天	924	150
Over 60 days	60天以上	1,241	2,013
		<b>2,795</b>	<b>2,384</b>

### 11. 貿易應付款項

本集團按發票日期計算的貿易應付款項的賬齡分析如下：

### 12. SHARE CAPITAL

**Authorised:**  
Ordinary shares of HK\$0.01 each  
As at 31 March 2023 (audited),  
1 April 2023 and 30 September 2023  
(unaudited)

**Issued and fully paid:**  
As at 31 March 2023 (audited),  
1 April 2023 and 30 September 2023  
(unaudited)

### 12. 股本

#### Number of ordinary shares 普通股數目

Per share  
每股

HK\$'000  
千港元

**法定：**  
每股面值0.01港元的普通股  
於2023年3月31日(經審核)、  
2023年4月1日及2023年9月30日  
(未經審核)

**已發行及繳足：**  
於2023年3月31日(經審核)、  
2023年4月1日及2023年9月30日  
(未經審核)

5,000,000,000      50,000

800,000,000      8,000

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 13. SHARE OPTION SCHEMES

The share option scheme of the Company (the “**Share Option Scheme**”) was adopted pursuant to a resolution passed by the then Shareholders on 18 January 2018 for the primary purpose to attract, retain and motivate talented participants, to strive for future developments and expansion of the Group. Eligible participants of the Share Option Scheme include any employees, executive Directors, non-executive Directors (including independent non-executive Directors), advisers, consultants of the Company or any of its subsidiaries.

The Share Option Scheme will remain valid and effective for a period of 10 years commencing on the date on which the Share Option Scheme is adopted, after which no further share options will be granted but the provisions of the Share Option Scheme shall in all other respects remain in full force and effect and share options which are granted during the life of the Share Option Scheme may continue to be exercisable in accordance with their terms of issue. The principal terms of the Share Option Scheme were summarised in the paragraph headed “Share Option Scheme” in Appendix IV to the prospectus (the “**Prospectus**”) published by the Company in relation to the Listing. No share option has been granted, exercised, expired, cancelled or lapsed under the Share Option Scheme since its adoption.

### 14. CONTINGENT LIABILITIES

At 30 September 2023, the Group did not have any contingent liabilities.

### 13. 購股權計劃

本公司購股權計劃（「**該購股權計劃**」）乃根據當時股東於2018年1月18日通過的決議案採納，主要目的為吸引、保留及激勵有才能的參與者為本集團的未來發展及擴展努力。該購股權計劃的合資格參與者包括本公司或其任何附屬公司的任何僱員、執行董事、非執行董事（包括獨立非執行董事）、顧問及諮詢人。

該購股權計劃將於其獲採納之日起計10年期間維持有效，其後不得再授出購股權，但該購股權計劃的條文在所有其他方面將仍全面有效，而於該購股權計劃有效期內已授出的購股權根據其發行條款仍可繼續行使。該購股權計劃的主要條款概要載於本公司就上市而刊發的招股章程（「**招股章程**」）附錄四「購股權計劃」一段。自採納以來，概無購股權根據該購股權計劃授出、行使、屆滿、註銷或失效。

### 14. 或然負債

於2023年9月30日，本集團並無任何或然負債。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 15. RELATED PARTY TRANSACTIONS

Other than those balances of related parties disclosed elsewhere in the consolidated financial statements, the Group had the following material transactions with its related parties during the period.

#### (a) Transactions with related parties

### 15. 關聯方交易

除綜合財務報表其他章節披露的該等關聯方結餘外，本集團於期內與其關聯方有下列重大交易。

#### (a) 與關聯方的交易

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月		
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	
		Note 附註				
Sales of goods to related companies:	向關聯公司銷售產品：					
— Long Yield	— 隆逸	(i)	10	39	18	62
			10	39	18	62
Services rendered to related companies:	向關聯公司提供服務：					
— Long Yield	— 隆逸	(i),(ii)	83	26	83	57
— SoHo	— SoHo	(i),(ii)	-	16	-	32
			83	42	83	89
Rental expenses paid to a related company:	已付一間關聯公司的租金開支：					
— Brilliant Capital Resources Limited ("Brilliant")	— 卓基資本有限公司(「卓基」)	(i),(iii)	450	450	900	900
			450	450	900	900

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 15. RELATED PARTY TRANSACTIONS (CONTINUED)

#### (a) Transactions with related parties (continued)

Notes:

- (i) The pricing of the related party transactions are mutually agreed by the Group and related companies.
- (ii) Mr. Tony Yuen and Ms. Pauline Yuen are directors of Long Yield.
- (iii) Mr. Tony Yuen and Ms. Pauline Yuen are able to exercise significant influence over SoHo.
- (iv) Mr. Tony Yuen and Ms. Pauline Yuen are able to exercise control over Brilliant.

#### (b) Key management compensation

Key management mainly represents the Company's Directors. Remuneration for key management personnel of the Group is as follows:

### 15. 關聯方交易(續)

#### (a) 與關聯方的交易(續)

附註：

- (i) 關聯方交易之定價由本集團及關聯公司共同協定。
- (ii) 阮先生及阮女士為隆逸之董事。
- (iii) 阮先生及阮女士對SoHo具重大影響力。
- (iv) 阮先生及阮女士能夠控制卓基。

#### (b) 主要管理層薪酬

主要管理層主要指本公司董事。本集團主要管理人員的薪酬如下：

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Salaries, bonus and allowances and other benefits in kind	薪金、花紅、津貼及其他實物利益	1,242	1,847	2,484	3,046
Retirement benefits scheme contributions	退休福利計劃供款	17	18	34	36
		<b>1,259</b>	1,865	<b>2,518</b>	3,082

# Management Discussion and Analysis

## 管理層討論及分析

### BUSINESS REVIEW

#### Overview

The Group is a provider of biometrics identification solutions in Hong Kong, Macau and the PRC. The Group derives revenue from the following business activities: (i) sales of biometrics identification devices, security products, and other accessories; and (ii) provision of auxiliary and other services. The Group's biometrics identification devices have one or more of the following functions: (i) face identification; (ii) fingerprint identification; (iii) finger vein identification; (iv) hand geometry identification; and (v) iris identification. The revenue of the Group for the six months ended 30 September 2023 was approximately HK\$21.5 million, representing an increase of approximately 0.5% from approximately HK\$21.4 million for the six months ended 30 September 2022. The increase in revenue was mainly attributable to the increase in sales of biometrics identification devices, security products and other accessories and provision of auxiliary and other services as compared with the corresponding period in 2022.

Revenue represents the invoiced values of goods sold and services rendered, after allowances for returns and discounts during the reporting periods.

### 業務回顧

#### 概覽

本集團為香港、澳門及中國的生物特徵識別解決方案供應商。本集團透過以下業務活動產生收益：(i) 銷售生物特徵識別裝置、保安產品及其他配件；及(ii) 提供配套及其他服務。本集團的生物特徵識別裝置有一個或以上的以下功能：(i) 人臉識別；(ii) 指紋識別；(iii) 指靜脈識別；(iv) 掌形識別；及(v) 虹膜識別。截至2023年9月30日止六個月，本集團的收益約為21.5百萬港元，較截至2022年9月30日止六個月約21.4百萬港元增加約0.5%。收益增加主要由於生物特徵識別裝置、保安產品及其他配件銷售以及提供配套及其他服務較2022年同期增加。

收益指於報告期內經扣除退貨及折扣後所售貨品及提供服務的發票值。

#### For the six months ended 30 September 截至9月30日止六個月

		2023 2023年 HK\$'000 千港元	2022 2022年 HK\$'000 千港元
Sales of biometrics identification devices, security products and other accessories	銷售生物特徵識別裝置、 保安產品及其他配件	14,090	14,001
Provision of auxiliary and other services	提供配套及其他服務	7,379	7,353
		<b>21,469</b>	21,354

# Management Discussion and Analysis

## 管理層討論及分析

### Outlook

The ordinary shares of HK\$0.01 each (the “Shares”) of the Company have been successfully listed on GEM on 14 February 2018. The Board considers that such public listing status will allow the Company to gain access to the capital market for corporate finance exercise, assist the Company in the future business development, enhance the Group’s corporate profile and recognition and strengthen the Group’s competitiveness.

Considering the decrease in market demand and the uncertainties brought by the novel coronavirus disease (COVID-19) in the PRC, the Group has decided to suspend the plan to launch affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China, and has planned to reallocate part of the unutilised net proceeds from the Listing to other business plans, namely (i) enhancement of the quality of after-sales services and strengthening of the operation support; (ii) improving the information technology system; (iii) research and development on touchless biometrics identification devices and Artificial Intelligence and Internet of Thing (“AIoT”); and (iv) working capital.

The Group has observed that there has been a change of market trend from touch biometrics identification devices to touchless biometrics identification devices due to increased public health awareness under the COVID-19 pandemic. As such, the Group plans to apply part of the unutilised net proceeds from the Listing for research and development on touchless biometrics identification devices and AIoT. The Group plans to diversify the functions of its touchless biometrics identification devices and their applications by utilising AIoT in order to capture the market of touchless biometrics identification devices with healthcare-related functions. Looking forward, the Board takes the view that AIoT and its functions can be applied in many different scenarios that the Group’s biometrics identification devices can be involved. The Group plans to capture and develop new markets in light of the growing popularity and application of AIoT in daily life.

### 展望

每股0.01港元的本公司普通股（「股份」）已於2018年2月14日在GEM成功上市。董事會認為，公眾上市地位可讓本公司利用資本市場進行企業融資，有助本公司的未來業務發展、提升本集團的企業形象及認受性以及加強本集團的競爭力。

考慮到市場需求下降及新型冠狀病毒肺炎（COVID-19）的發展為中國帶來不穩定性，本集團已決定暫停推出本地製造可負擔指紋識別裝置作為拓展華南地區業務計劃的一部分，並已計劃重新分配部分未動用上市所得款項淨額予其他業務計劃，即(i)提高售後服務的質素及加強營運支援；(ii)改進資訊科技系統；(iii)研發非接觸式生物特徵識別裝置及物聯網（「AIoT」）；及(iv)營運資金。

本集團亦觀察到，由於COVID-19疫情下公眾的健康意識提高，市場趨勢已從接觸式生物特徵識別裝置轉為非接觸式生物特徵識別裝置。因此，本集團計劃將部分未動用上市所得款項淨額用於研發非接觸式生物特徵識別裝置及AIoT。本集團計劃利用AIoT多元化其非接觸式生物特徵識別裝置的功能及應用，以佔領具醫療相關功能的非接觸式生物特徵識別裝置市場。展望未來，董事會認為，AIoT及其功能可應用於本集團生物特徵識別裝置可涉及的許多不同情景。鑒於AIoT於日常生活中日益普及且廣泛應用，本集團計劃佔領及開發新市場。

# Management Discussion and Analysis

## 管理層討論及分析

### FINANCIAL REVIEW

#### Cost of Sales and Services Rendered and Gross Profit

The majority of the Group's cost of sales and services rendered was costs of inventories sold. The Group's costs of inventories sold decreased by approximately 8.5% to approximately HK\$6.5 million for the six months ended 30 September 2023 (six months ended 30 September 2022: approximately HK\$7.1 million). The gross profit margin raised from approximately 34.6% for the six months ended 30 September 2022 to approximately 48.7% for the six months ended 30 September 2023. The gross profit also raised from approximately HK\$7.4 million for the six months ended 30 September 2022 to approximately HK\$10.5 million for the six months ended 30 September 2023. The increase in gross profit and gross profit margin was mainly due to the decrease in direct cost incurred by the operation of the software development centre in the PRC.

#### Expenses

Staff costs for the six months ended 30 September 2023 was approximately HK\$16.9 million (2022: approximately HK\$14.3 million), representing an increase of approximately HK\$2.6 million as compared with that of last corresponding period, which was mainly due to the increase in the number of employees and salary increment during the period.

Administrative expenses for the six months ended 30 September 2023 was approximately HK\$16.9 million (2022: approximately HK\$12.7 million), representing an increase by approximately HK\$4.2 million as compared with the last corresponding period, which was mainly due to the increase in staff costs and impairment loss on property, plant and equipment.

#### Loss for the Period

The Group incurred a net loss of approximately HK\$10.8 million for the six months ended 30 September 2023, as compared with a net loss of approximately HK\$7.9 million for the six months ended 30 September 2022. The increase in net loss was mainly due to (i) the increase in selling and distribution costs; (ii) the increase in staff costs; and (iii) the increase in impairment loss on property, plant and equipment.

The Board does not recommend the payment of dividends for the six months ended 30 September 2023.

#### Liquidity, Financial Resources and Capital Structure

Historically, the Group has funded the liquidity and capital requirements primarily through operating cash flows and bank borrowings. The Directors believe that with the new capital from the listing of Shares on the GEM, the Group is in a healthy financial position to expand its core business and to achieve its business objectives. As at 30 September 2023, the Group had bank borrowings of approximately HK\$1.0 million (30 September 2022: Nil). The Group requires cash primarily for working capital needs. As at 30 September 2023, the Group had approximately HK\$8.9 million in bank and cash balances (31 March 2023: approximately HK\$17.9 million).

### 財務回顧

#### 銷售及提供服務成本及毛利

本集團大部分銷售及提供服務成本為已售存貨成本。截至2023年9月30日止六個月，本集團的已售存貨成本減少約8.5%至約6.5百萬港元（截至2022年9月30日止六個月：約7.1百萬港元）。毛利率由截至2022年9月30日止六個月約34.6%增加至截至2023年9月30日止六個月約48.7%。毛利亦由截至2022年9月30日止六個月約7.4百萬港元增加至截至2023年9月30日止六個月約10.5百萬港元。毛利及毛利率增加主要由於在中國營運軟件開發中心所產生直接成本減少。

#### 開支

截至2023年9月30日止六個月，員工成本約為16.9百萬港元（2022年：約14.3百萬港元），較去年同期增加約2.6百萬港元，主要由於期內僱員數目增加及加薪所致。

截至2023年9月30日止六個月，行政開支約為16.9百萬港元（2022年：約12.7百萬港元），較去年同期增加約4.2百萬港元，主要由於員工成本以及物業、廠房及設備減值虧損增加所致。

#### 期內虧損

截至2023年9月30日止六個月，本集團產生淨虧損約10.8百萬港元，而截至2022年9月30日止六個月則產生淨虧損約7.9百萬港元。淨虧損增加主要由於(i)銷售及分銷成本增加；(ii)員工成本增加；及(iii)物業、廠房及設備減值虧損增加。

董事會不建議就截至2023年9月30日止六個月派付股息。

#### 流動資金、財務資源及資本結構

過往，本集團主要以經營現金流量及銀行借款撥付其流動資金及資本需求。董事相信，由於股份於GEM上市獲得新資金，故本集團的財政狀況穩健，足以擴充其核心業務及達至其業務目標。於2023年9月30日，本集團的銀行借款約1.0萬港元（2022年9月30日：無）。本集團的現金主要用於撥付營運資金需求。於2023年9月30日，本集團的銀行及現金結餘約為8.9百萬港元（於2023年3月31日：約17.9百萬港元）。

# Management Discussion and Analysis

## 管理層討論及分析

### Capital Expenditure

The Group purchased property, plant and equipment amounting to approximately HK\$1.8 million for the six months ended 30 September 2023 (six months ended 30 September 2022: approximately HK\$0.1 million).

### Capital Commitments

The Group did not have any significant capital commitments as at 30 September 2023 (as at 31 March 2023: Nil).

### Gearing Ratio

The Group's gearing ratio increased from 0% as at 31 March 2023 to approximately 4.2% as at 30 September 2023, mainly due to the Group's bank loans.

*Note:* Gearing ratio is calculated as the total debt divided by total equity. Total debt includes bank borrowings and finance lease obligations.

### Foreign Currency Risk

The Company does not have significant exposure on foreign currency risk.

The functional currency of the Group's entities are principally denominated in HK\$, Renminbi ("RMB"), Macau Pataca ("MOP") and Great British Pound ("GBP"). The Group has certain exposure to foreign currency risk as some of its business transactions, assets and liabilities are denominated in currencies other than the functional currencies of respective Group entities such as United States dollars ("US\$"), RMB and European dollars ("EURO"). The Group currently does not have a foreign currency hedging policy in respect of foreign currency transactions, assets and liabilities.

The Group did not engage in any derivatives agreement and did not commit to any financial instruments to hedge its foreign exchange exposure during the six months ended 30 September 2023.

### Significant Investments held, Material Acquisitions and Disposals of Subsidiaries, and Future Plans for Material Investments or Capital Assets

There were neither significant investments held as at 30 September 2023 nor material acquisitions and disposals of subsidiaries during the six months ended 30 September 2023. There is no plan for material investments or capital assets as at the date of this report.

### Charges over Assets of the Group

As at 30 September 2023, there is no charges over assets of the Group (as at 31 March 2023: Nil).

### 資本開支

截至2023年9月30日止六個月，本集團購買物業、廠房及設備約1.8百萬港元（截至2022年9月30日止六個月：約0.1百萬港元）。

### 資本承擔

於2023年9月30日，本集團並無任何重大資本承擔（於2023年3月31日：無）。

### 資產負債比率

本集團的資產負債比率由2023年3月31日0%增至2023年9月30日約4.2%，主要源自本集團的銀行貸款。

*附註：*資產負債比率乃按總負債除以總權益計算。總負債包括銀行借款及融資租賃承擔。

### 外幣風險

本公司並無面臨重大外幣風險。

本集團實體的功能貨幣主要以港元、人民幣（「人民幣」）、澳門幣（「澳門幣」）及英鎊（「英鎊」）計值。由於本集團的部分業務交易、資產及負債乃以本集團實體各自的功能貨幣以外的貨幣（如美元（「美元」）、人民幣及歐元（「歐元」））計值，故本集團須面對若干外幣風險。本集團目前並無就外幣交易、資產及負債制訂任何外幣對沖政策。

截至2023年9月30日止六個月，本集團並無涉及任何衍生工具協議，亦無使用任何金融工具對沖其匯兌風險。

### 所持重大投資、重大收購及出售附屬公司以及重大投資或資本資產的未來計劃

於2023年9月30日並無持有重大投資，而截至2023年9月30日止六個月亦無重大收購及出售附屬公司。於本報告日期，並無重大投資或資本資產的計劃。

### 本集團的資產抵押

於2023年9月30日，本集團概無任何資產抵押（於2023年3月31日：無）。



# Management Discussion and Analysis

## 管理層討論及分析

### Interim Dividend

The Board does not recommend the payment of an interim dividend for the six months ended 30 September 2023 (six months ended 30 September 2022: nil).

### Employees and Remuneration Policies

As at 30 September 2023, the Group had a total of 79 employees. The Group's staff costs for the six months ended 30 September 2023 amounted to approximately HK\$16.9 million (six months ended 30 September 2022: approximately HK\$14.3 million). The Group's remuneration policies are in line with the prevailing market practice and are determined on the basis of performance, qualification and experience of individual employee. The Group recognises the importance of a good relationship with its employees. The remuneration payable to its employees includes salaries and allowances. Other benefits and incentives include training and share option.

In Hong Kong, the Group's employees have participated in the mandatory provident fund prescribed by the Mandatory Provident Fund Schemes Ordinance (Chapter 485 of the Laws of Hong Kong). In the PRC, the Group's employees have participated in the basic pension insurance, basic medical insurance, unemployment insurance, occupational injury insurance, maternity insurance prescribed by the Social Insurance Law of the PRC (《中華人民共和國社會保險法》), and housing fund prescribed by the Regulations on the Administration of Housing Fund (《住房公積金管理條例》). All PRC-based employees have the right to participate in the social insurance and housing provident fund schemes.

### Share Option Schemes

The share option scheme of the Company was adopted pursuant to a resolution passed by the Company's shareholders on 18 January 2018 for the primary purpose is to attract, retain and motivate talented participants, to strive for future developments and expansion of the Group. Eligible participants of the Scheme include any employees, any executives Directors, non-executive Directors (including independent non-executive Directors), advisors, consultants of the Company or any of its subsidiaries.

The Scheme will remain valid and effective for a period of 10 years commencing on the date on which the Scheme is adopted, after which period no further share options will be granted but the provisions of the Scheme shall in all other respects remain in full force and effect and share options which are granted during the life of the Scheme may continue to be exercisable in accordance with their terms of issue. The principal terms of which were summarised in the paragraph headed "Share Option Scheme" in Appendix IV to the Prospectus. No share options have been granted, exercised, expired, cancelled or lapsed under the Scheme since its adoption.

### 中期股息

董事會不建議就截至2023年9月30日止六個月派付中期股息(截至2022年9月30日止六個月：無)。

### 僱員及薪酬政策

於2023年9月30日，本集團共有79名僱員。截至2023年9月30日止六個月，本集團的員工成本約為16.9百萬港元(截至2022年9月30日止六個月：約14.3百萬港元)。本集團的薪酬政策與現行市場慣例一致，並按個別僱員的表現、資格及經驗釐定。本集團深明與其僱員保持良好關係的重要性。應付僱員薪酬包括薪金及津貼。其他福利及獎勵包括培訓及購股權。

在香港，本集團僱員已參與香港法例第485章《強制性公積金計劃條例》規定的強制性公積金計劃。在中國，本集團僱員已參與《中華人民共和國社會保險法》規定的基本退休保險、基本醫療保險、失業保險、工傷保險及生育保險以及《住房公積金管理條例》規定的住房公積金。所有駐中國僱員均有權參與社會保險及住房公積金計劃。

### 購股權計劃

本公司購股權計劃乃根據本公司股東於2018年1月18日通過的決議案採納，主要目的為吸引、保留及激勵有才能的參與者為本集團的未來發展及擴展作出貢獻。該計劃的合資格參與者包括本公司或其任何附屬公司的任何僱員、任何執行董事、非執行董事(包括獨立非執行董事)、顧問及諮詢人。

該計劃將於其獲採納之日起計10年內維持有效。其後不得再授出購股權，惟該計劃的條文在所有其他方面將仍具十足效力及作用，而於該計劃有效期內已授出的購股權根據其發行條款仍可繼續行使。該計劃的主要條款概要載於招股章程附錄四「購股權計劃」一段。自採納以來，概無購股權根據該計劃獲授出、行使、屆滿、註銷或失效。

# Management Discussion and Analysis

## 管理層討論及分析

### Use of proceeds and actual progress of the Group's business objectives

The net proceeds from the Listing (after deducting the underwriting fees and other related expenses paid by the Company in connection with the share offer) which amounted to approximately HK\$44.5 million will be used for the intended purposes as set out in the section headed **“Statement of Business Objectives and Strategies”** of the Prospectus. Among the Net Proceeds, a sum of approximately HK\$15.8 million (the **“Remaining Net Proceeds”**) was originally planned for launching affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China. However, such Remaining Net Proceeds have not been utilised and the Group has decided to suspend the plan to launch affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China, and has planned to reallocate the relevant utilised net proceeds to other business plans, namely (i) enhancement of the quality of after-sales services and strengthening of the operation support; (ii) improving the information technology system; (iii) research and development on touchless biometrics identification devices and AIoT; and (iv) working capital. For details of the change in use of proceeds, please refer to the announcement of the Company dated 2 December 2022 (the **“Announcement”**). Set out below is the actual usage of net proceeds up to the date of this report:

### 所得款項用途及本集團業務目標的實際進度

上市所得款項淨額(扣除本公司就股份發售支付的包銷費及其他相關開支後)約為44.5百萬港元,將用作招股章程「**業務目標及策略**」一節所載擬定用途。於所得款項淨額中,原先計劃用於推出本地製造可負擔指紋識別裝置作為拓展華南地區業務計劃一部分的金額約為15.8百萬港元(「**餘下所得款項淨額**」)。然而,尚未動用有關餘下所得款項淨額,本集團已決定暫停推出本地製造可負擔指紋識別裝置作為拓展華南地區業務一部分的計劃,並已計劃將相關已使用的所得款項淨額重新分配至其他業務計劃,即(i)提高售後服務的質素及加強營運支援;(ii)改進資訊科技系統;(iii)研發非接觸式生物特徵識別裝置及AIoT;及(iv)營運資金。有關所得款項用途變動詳情,請參閱本公司日期為2022年12月2日的公佈(「**該公佈**」)。以下所載為直至本報告日期為止所得款項淨額的實際用途:

		Original allocation of Net Proceeds as stated in the Prospectus	Utilised Net Proceeds as at the date of the Announcement	Unutilised Net Proceeds as at the date of the Announcement	Revised allocation of the unutilised according to the Announcement	Unutilised Net Proceeds as at the date of this report	Expected timeline for fully utilising the unutilised amount
		招股章程所述所得款項淨額的原先分配 HK\$ million 百萬港元	於該公佈日期的已動用所得款項淨額 HK\$ million 百萬港元	於該公佈日期的尚未動用所得款項淨額 HK\$ million 百萬港元	根據該公佈的尚未動用所得款項淨額的經修訂分配 HK\$ million 百萬港元	於本報告日期的尚未動用所得款項淨額 HK\$ million 百萬港元	悉數動用未動用金額的預期時間表
<b>Expanding the business in Southern China</b>	<b>拓展華南地區業務</b>						
– launch of affordable locally manufactured fingerprint identification devices	– 推出本地製造可負擔指紋識別裝置	15.8	–	15.8	–	–	
– enhancement of the quality of after-sales services and strengthening of the operation support	– 提高售後服務的質素及加強營運支援	5.1	(5.1)	–	3.0	1.3	Before 31 March 2025 2025年3月31日前
<b>Improving the information technology system</b>	<b>改進資訊科技系統</b>	5.0	(5.0)	–	3.0	1.5	Before 31 March 2025 2025年3月31日前
<b>Setting up a new and separate software development center in the PRC to further enhance and develop the Group's software</b>	<b>於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件</b>	15.2	(15.2)	–	–	–	
<b>Research and development on touchless biometrics identification devices and Artificial Intelligence &amp; Internet of Things</b>	<b>研發非接觸式生物特徵識別裝置以及人工智能及物聯網</b>	–	–	–	6.8	2.6	Before 31 March 2026 2026年3月31日前
<b>Working capital</b>	<b>營運資金</b>	3.4	(3.4)	–	3.0	–	
		44.5	(28.7)	15.8	15.8	5.4	

# Management Discussion and Analysis

## 管理層討論及分析

As disclosed in the Prospectus, the Group's business objectives are to further its growth in existing business by strengthening marketing capabilities and expanding product portfolio through enhancing software development, in order to further enlarge its market share in Hong Kong and Macau and to become one of the active biometrics identification solutions providers in the PRC. The Directors intend to achieve the objectives by (i) enhancing the quality of aftersales services and strengthening the operation support as part of the expansion plan of the business in the Southern China; (ii) improving the information technology system; (iii) setting up a new and separate software development centre in the PRC to further enhance and develop the Group's software; and (iv) research and development on touchless biometrics identification devices and AIoT.

The Group had planned to use approximately HK\$15.8 million of net proceeds to launch affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China to other business plans of the Company. As disclosed in this report and the Announcement, due to the reasons disclosed in the Announcement, the Group has decided to suspend the plan to launch affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China, and has planned to reallocate the relevant utilised net proceeds to other business plans.

The Group had planned to use approximately HK\$8.1 million of net proceeds to enhance the quality of after-sales services and to strengthen the operation support as part of the expansion plan of the business in the Southern China. As at 30 September 2023, a total of approximately HK\$6.8 million was spent on enhancing the quality of after-sales services and strengthening the operation support as part of the expansion plan of the business in the Southern China.

The Group had planned to use approximately HK\$8.0 million of net proceeds to improve the information technology system. As at 30 September 2023, a total of approximately HK\$6.5 million was spent on improving the information technology system.

The Group had planned to use approximately HK\$15.2 million of net proceeds to set up a new and separate software development centre in the PRC to further enhance and develop the Group's software. As at 30 September 2023, a total of approximately HK\$15.2 million was spent on setting up a new and separate software development centre in the PRC to further enhance and develop the Group's software.

誠如招股章程所披露，本集團的業務目標為透過加強營銷能力及加強軟件開發擴大產品組合，進一步發展其現有業務，旨在進一步擴大於香港及澳門的市場佔有率及成為活躍的中國生物特徵識別解決方案供應商之一。董事擬透過以下方式達成目標：(i) 提高售後服務的質素及加強營運支援作為拓展華南地區業務計劃的一部分；(ii) 改進資訊科技系統；(iii) 於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件；及(iv) 研發非接觸式生物特徵識別裝置以及AIoT。

本集團計劃動用約15.8百萬港元的所得款項淨額推出本地製造可負擔指紋識別裝置作為拓展華南地區業務計劃至本公司其他業務計劃的一部分。誠如本報告及該公佈所披露，由於該公佈所披露的原因，本集團已決定暫停推出本地製造可負擔指紋識別裝置作為拓展華南地區業務一部分的計劃，並已計劃將相關已動用的所得款項淨額重新分配至其他業務計劃。

本集團計劃動用約8.1百萬港元的所得款項淨額提高售後服務的質素及加強營運支援作為拓展華南地區業務計劃的一部分。於2023年9月30日，合共約6.8百萬港元用於提高售後服務的質量及加強營運支援作為拓展華南地區業務計劃的一部分。

本集團計劃動用約8.0百萬港元的所得款項淨額改進資訊科技系統。於2023年9月30日，合共約有6.5百萬港元用於改進資訊科技系統。

本集團計劃動用約15.2百萬港元的所得款項淨額於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件。於2023年9月30日，合共約有15.2百萬港元用於於中國設立一個新的獨立軟件開發中心，以進一步提升及開發本集團的軟件。

# Management Discussion and Analysis

## 管理層討論及分析

The Group had planned to use approximately HK\$6.8 million of net proceeds to research and development on touchless biometrics identification devices and AIoT. As at 30 September 2023, a total of approximately HK\$4.2 million was spent on research and development on touchless biometrics identification devices and AIoT.

The Group had planned to use approximately HK\$6.4 million of net proceeds to working capital. As at 30 September 2023, a total of approximately HK\$6.4 million was spent on working capital.

### CORPORATE GOVERNANCE PRACTICES

The Group has committed to upholding high standards of corporate governance. The Board considers that enhanced public accountability and corporate governance are beneficial to the healthy growth of the Group, improving customer and supplier confidence and safeguarding the interests of Shareholders.

The Company has adopted and complied with the Corporate Governance Code (the “CG Code”) contained in Appendix 15 to the GEM Listing Rules as its own code and has complied with the CG Code from the date of Listing up to the date of this report, except for the following deviation.

### CHAIRMAN AND CHIEF EXECUTIVE OFFICER

CG Code provision C.2.1 stipulates that the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. Mr. Yuen Kwok Wai, Tony (“Mr. Tony Yuen”) is the chairman and the chief executive officer of the Company. In view that Mr. Tony Yuen is one of the founders of the Group and has been operating and managing the Group since June 1999, the Board believes that it is in the best interest of the Group to have Mr. Tony Yuen taking up both roles for effective management and business development. Therefore the Board considers that the deviation from the CG Code provision C.2.1 is appropriate in such circumstance.

The Board has continued to monitor and review the corporate governance principles and practices to ensure compliance.

本集團計劃動用約6.8百萬港元的所得款項淨額作為研發非接觸式生物特徵識別裝置及AIoT。於2023年9月30日，共約4.2百萬港元用於研發非接觸式生物特徵識別裝置以及AIoT。

本集團計劃動用約6.4百萬港元的所得款項淨額作為營運資金。於2023年9月30日，合共約有6.4百萬港元用作營運資金。

### 企業管治常規

本集團已致力維持高水準企業管治。董事會認為增加公眾問責性及企業管治有利於本集團穩健增長、提高顧客及供應商信心，以及保障股東的利益。

本公司已採納及遵守GEM上市規則附錄15所載之企業管治守則（「企業管治守則」）作為其自身之守則，並自上市日期起直至本報告日期遵守企業管治守則，惟下列偏離事項除外。

### 主席及行政總裁

企業管治守則條文第C.2.1條規定，主席與行政總裁的角色應予區分且不應由同一人士擔任。阮國偉先生（「阮先生」）為本公司主席兼行政總裁。鑒於阮先生為本集團創辦人之一且自1999年6月起一直營運及管理本集團，董事會認為就有效管理及業務發展而言，由阮先生同時出任兩個職位合乎本集團的最佳利益。因此，董事會認為在有關情況下偏離企業管治守則條文第C.2.1條實屬恰當。

董事會已持續監察及審閱企業管治原則及常規以確保合規。

# Management Discussion and Analysis

## 管理層討論及分析

### COMPLIANCE WITH THE REQUIRED STANDARD OF DEALINGS IN SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by Directors (the “**Model Code**”) on terms no less exacting than the required standard of dealings (the “**Required Standard of Dealings**”) as set out in Rules 5.48 to 5.67 of the GEM Listing Rules.

Upon specific enquiry made to all Directors, the Company was not aware of any non-compliance with the Model Code and the Required Standard of Dealings from the date of Listing up to the date of this report.

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

As at 30 September 2023, the interests and short positions of the Directors and chief executive of the Company 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, which 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 in which they were taken or deemed to have under such provisions of the SFO) or which were required pursuant to Section 352 of the SFO to be entered in the register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

#### Long positions

Ordinary shares of the Company

### 遵守董事進行證券交易的規定準則

本公司已就董事進行證券交易採納條款不遜於GEM上市規則第5.48至5.67條所載交易必守準則(「交易必守準則」)之操守守則(「標準守則」)。

經向全體董事進行具體查詢後，本公司並不知悉由上市日至本報告日期有任何違反標準守則及交易必守準則的情況。

### 董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉

於2023年9月30日，本公司董事及主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部的股份、相關股份及債權證中，擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括彼等根據證券及期貨條例有關條文被認為或視作擁有的權益及淡倉)，或根據證券及期貨條例第352條須記錄在該條文所述登記冊內的權益及淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

#### 好倉

本公司普通股

Name	Capacity and nature of interest	Number of shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
Mr. Yuen Kwok Wai, Tony ("Mr. Tony Yuen") (note 2) 阮國偉先生(「阮先生」)(附註2)	Interest of controlled corporation 受控制法團權益	108,000,000 (L)	13.5%
Ms. Yuen Mei Ling, Pauline ("Ms. Pauline Yuen") (note 2) 阮美玲女士(「阮女士」)(附註2)	Interest of controlled corporation 受控制法團權益	108,000,000 (L)	13.5%
Mr. Hui Cho Lung 許佐龍先生	Beneficial owner 實益擁有人	39,100,000 (L)	4.89%

# Management Discussion and Analysis

## 管理層討論及分析

### Notes:

1. The letter "L" denotes a long position in the shareholder's interest in the share capital of the Company.
2. As at 30 September 2023, Delighting View Global Limited ("**Delighting View**") directly holds 108,000,000 Shares. As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all the Share held by Delighting View under the SFO.

Delighting View and Primary Group International Limited ("**Primary Group**") entered into a sale and purchase agreement on 19 April 2023 for the sale and purchase of 206,000,000 Shares (the "**Transaction**"). As at the date of this report, the sale and purchase of 98,000,000 Shares has been completed, whereas the sale and purchase of the remaining 108,000,000 Shares will not proceed. Accordingly, as of the date of this report, the number of shares that each of Mr. Tony Yuen and Ms. Pauline Yuen is interested in with the nature of interest of controlled corporation is 108,000,000 (long position), representing approximately 13.50% of the Company's issued share capital. For details of the Transaction, please refer to the Company's announcements dated 21 April 2023, 12 June 2023 and 4 July 2023.

Save as disclosed above, as at the date of this report, none of the Directors and chief executive of the Company or their associates (as defined in the GEM Listing Rules) had any interests or short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which each of them has taken or deemed to be taken under the provisions of the SFO); or which were required, pursuant to section 352 of the SFO, to be entered into the register referred to therein; or which were required, pursuant to Rules 5.46 and 5.67 of the GEM Listing Rules to be notified to the Company and the Stock Exchange.

### 附註：

1. 英文字母「L」表示股東於本公司股本的好倉。
2. 於2023年9月30日，Delighting View Global Limited (「**Delighting View**」) 直接持有108,000,000股股份。由於Delighting View分別由阮先生及阮女士實益擁有85%及15%，且阮先生及阮女士為一致行動人士，故根據證券及期貨條例阮先生及阮女士各自被視為於Delighting View所持有的所有股份中擁有權益。

Delighting View與Primary Group International Limited (「**Primary Group**」) 於2023年4月19日就買賣206,000,000股股份(「**該交易**」)訂立買賣協議。於本報告日期，買賣98,000,000股股份已完成，而買賣餘下108,000,000股股份將不會進行。因此，於本報告日期，阮先生及阮女士各自擁有權益(權益性質屬受控制法團)的股份數目為108,000,000股(好倉)，相當於本公司已發行股本約13.50%。有關該交易的詳情，請參閱本公司日期為2023年4月21日，2023年6月12日及2023年7月4日的公佈。

除上文所披露外，於本報告日期，概無本公司董事及主要行政人員或彼等之聯繫人(定義見GEM上市規則)於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的任何股份、相關股份或債權證中，擁有任何根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例有關條文彼等各自被當作或視為擁有的權益或淡倉)，或根據證券及期貨條例第352條須記錄於該條例所指登記冊內的權益或淡倉，或根據GEM上市規則第5.46及5.67條須知會本公司及聯交所的權益或淡倉。

# Management Discussion and Analysis

## 管理層討論及分析

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

As at 30 September 2023, so far as is known to the Directors, the following persons, not being Directors or chief executive of the Company had, or were deemed to have, interests or short position in the shares or underlying shares which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO; or which were recorded in the register required to be kept by the Company under Section 336 of the SFO; or who is directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company:

#### Long positions

Ordinary shares of the Company

### 主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於2023年9月30日，據董事所知悉，下列人士（並非董事或本公司最高行政人員）於股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉；或須記錄於本公司根據證券及期貨條例第336條所存置登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值5%或以上權益：

#### 好倉

本公司普通股

Name	Capacity and nature of interest	Number of shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
姓名／名稱	身份及權益性質		
Delighting View (note 2) Delighting View (附註2)	Beneficial owner 實益擁有人	108,000,000 (L)	13.5%
Mr. Yao Han ("Mr. Yao") (note 3) 姚韓先生(「姚先生」)(附註3)	Beneficial owner 實益擁有人	131,785,000 (L)	16.47%
Ms. Jian Yanmei ("Ms. Jian") (note 3) 蹇豔梅女士(「蹇女士」)(附註3)	Interest of spouse 配偶權益	131,785,000 (L)	16.47%
Primary Group International Limited ("Primary Group") (note 4) Primary Group International Limited (「Primary Group」)(附註4)	Beneficial owner 實益擁有人	98,000,000 (L)	12.25%
Ms. Ren Zixuan ("Ms. Ren") (note 4) 任紫渲女士(「任女士」)(附註4)	Interest of controlled corporation 受控制法團權益	98,000,000 (L)	12.25%

# Management Discussion and Analysis

## 管理層討論及分析

### Notes:

1. The letter “L” denotes a long position in the shareholder’s interest in the share capital of the Company.
2. As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all the Shares held by Delighting View under the SFO.

Delighting View and Primary Group entered into a sale and purchase agreement on 19 April 2023 for the sale and purchase of 206,000,000 Shares (the “**Transaction**”). As at the date of this report, the sale and purchase of 98,000,000 Shares has been completed, whereas the sale and purchase of the remaining 108,000,000 Shares will not proceed. Accordingly, as of the date of this report, the number of shares that each of Mr. Tony Yuen and Ms. Pauline Yuen is interested in with the nature of interest of controlled corporation is 108,000,000 (long position), representing approximately 13.50% of the Company’s issued share capital. For details of the Transaction, please refer to the Company’s announcements dated 21 April 2023, 12 June 2023 and 4 July 2023.

3. Ms. Jian is Mr. Yao’s spouse and is therefore deemed to be interested in all Shares held by Mr. Yao under the SFO.
4. Primary Group is beneficially owned as to 100% by Ms. Ren. Ms. Ren is deemed to be interested in all the Shares held by Primary Group under the SFO.

Save as disclosed above, as at the date of this Report, the Directors are not aware of any other person, other than Directors and the chief executive of the Company who had, or was deemed to have, interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or, which were recorded in the register required to be kept by the Company under Section 336 of the SFO; or who is directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or options in respect of such share capital.

### PURCHASES, SALES OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities during the six months ended 30 September 2023.

### 附註：

1. 英文字母「L」表示股東於本公司股本的好倉。
2. 由於Delighting View分別由阮先生及阮女士實益擁有85%及15%，且阮先生及阮女士為一致行動人士，故根據證券及期貨條例阮先生及阮女士各自被視為於Delighting View所持有的所有股份中擁有權益。

Delighting View與Primary Group於2023年4月19日就買賣206,000,000股股份（「該交易」）訂立買賣協議。於本報告日期，買賣98,000,000股股份已完成，而買賣餘下108,000,000股股份將不會進行。因此，於本報告日期，阮先生及阮女士各自擁有權益（權益性質屬受控制法團）的股份數目為108,000,000股（好倉），相當於本公司已發行股本約13.50%。有關該交易的詳情，請參閱本公司日期為2023年4月21日，2023年6月12日及2023年7月4日的公佈。

3. 蹇女士為姚先生之配偶，故根據證券及期貨條例被視為於姚先生持有的所有股份中擁有權益。
4. 由於Primary Group由任女士實益擁有100%，根據證券及期貨條例，任女士被視為於Primary Group持有的所有股份中擁有權益。

除上文披露者外，於本報告日期，董事並不知悉任何其他人士（董事及本公司最高行政人員除外）於本公司股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉；或須記錄於本公司根據證券及期貨條例第336條所存置登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值5%或以上權益或有關該股本的購股權。

### 購買、出售或贖回本公司上市證券

截至2023年9月30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上市證券。



# Management Discussion and Analysis

## 管理層討論及分析

### COMPETING INTERESTS

The Directors confirm that as at 30 September 2023, none of the Directors, the controlling shareholders of the Company and their respective associates (as defined in the GEM Listing Rules) had any interest in any business which competes or is likely to compete, directly or indirectly, with the business of the Group or any other conflicts of interest with the Group.

### AUDIT COMMITTEE

The Company has established an audit committee (the “**Audit Committee**”) with written terms of reference in compliance with rules 5.28 and 5.29 of the GEM Listing Rules and code provisions D.3.3 and D.3.7 of the CG Code. The primary duties of the Audit Committee are to review and supervise the financial reporting process and internal control systems of the Group. The Audit Committee comprises three independent non-executive Directors, namely Mr. Chung Billy (chairman of the Audit Committee), Mr. Poon Wai Hung Richard and Mr. Wong Ching Wan.

The unaudited condensed consolidated financial statements of the Company for the three and six months ended 30 September 2023 has been reviewed by the Audit Committee. The Audit Committee is of the opinion that such financial information complies with the applicable accounting standards, the GEM Listing Rules and legal requirements, and that adequate disclosure have been made.

By order of the Board  
**Prime Intelligence Solutions Group Limited**  
懶豬科技集團有限公司  
**Mr. Yuen Kwok Wai, Tony**  
Chairman

Hong Kong, 10 November 2023

*As at the date of this report, the executive Directors are Mr. Yuen Kwok Wai, Tony, Ms. Yuen Mei Ling, Pauline, Mr. Mui Pak Kuen and Mr. Hui Cho Lung; the non-executive Directors are Mr. Yam Chiu Fan, Joseph and Ms. Leung Wai Hing, Ella; and the independent non-executive Directors are Mr. Chung Billy, Mr. Poon Wai Hung Richard and Mr. Wong Ching Wan.*

### 競爭權益

董事確認，於2023年9月30日，概無董事、本公司控股股東及彼等各自的聯繫人（定義見GEM上市規則）與本集團業務直接或間接構成競爭或可能構成競爭的任何業務中擁有任何權益或與本集團有任何其他利益衝突。

### 審核委員會

本公司已遵循GEM上市規則第5.28及5.29條以及企業管治守則條文第D.3.3及D.3.7條成立審核委員會（「**審核委員會**」），並以書面列明其職權範疇。審核委員會的主要職責為檢討及監察本集團的財務申報程序及內部監控系統。審核委員會由三名獨立非執行董事組成，即鍾定縉先生（審核委員會主席）、潘偉雄先生及王青雲先生。

本公司截至2023年9月30日止三個月及六個月的未經審核簡明綜合財務報表已經審核委員會審閱。審核委員會認為，有關財務資料符合適用會計準則、GEM上市規則及法定要求，並已作出足夠披露。

承董事會命  
**Prime Intelligence Solutions Group Limited**  
懶豬科技集團有限公司  
主席  
阮國偉先生

香港，2023年11月10日

於本報告日期，執行董事為阮國偉先生、阮美玲女士、梅栢權先生及許佐龍先生；非執行董事為任超凡先生及梁蕙馨女士；及獨立非執行董事為鍾定縉先生、潘偉雄先生及王青雲先生。



**Prime Intelligence Solutions Group Limited**  
**懶豬科技集團有限公司**