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耀星科技集團

BRIGHTSTAR TECHNOLOGY GROUP CO., LTD

BRIGHTSTAR TECHNOLOGY GROUP CO., LTD

耀星科技集團股份有限公司

(於開曼群島註冊成立的有限公司)

(股份代號：8446)

**截至二零二四年六月三十日止六個月
中期業績公告**

耀星科技集團股份有限公司(「**本公司**」)董事(「**董事**」)會(「**董事會**」)欣然宣佈本公司及其附屬公司截至二零二四年六月三十日止六個月(「**期內**」)之未經審核業績。本公告載列本公司期內中期報告全文，並符合香港聯合交易所有限公司(「**聯交所**」)GEM證券上市規則(「**GEM上市規則**」)有關期內中期業績初步公告附載的資料相關規定。本公司期內中期報告的印刷版本將會於適當時候寄發予本公司的股東，並可於二零二四年九月三十日或之前於於聯交所網站www.hkexnews.hk及本公司網站www.intechproductions.com閱覽。

承董事會命

耀星科技集團股份有限公司

主席兼執行董事

崔海濱

香港，二零二四年八月二十三日

於本公佈日期，董事會由三名執行董事崔海濱先生、楊浩廷先生及張艷玲女士，以及三名獨立非執行董事陳立軍先生、姜玉娥女士及紀貴寶先生組成。

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

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CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

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

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

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

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

香港聯合交易所有限公司(「聯交所」)GEM之特色

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

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

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本報告載有遵照聯交所GEM證券上市規則(「GEM上市規則」)而提供有關耀星科技集團股份有限公司(「本公司」)及其附屬公司(統稱「本集團」)的資料；本公司董事(「董事」)就本報告共同及個別承擔全部責任。董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重大方面均屬準確及完整，並無誤導或欺詐成分，且並無遺漏任何其他事宜，致使當中任何陳述或本報告產生誤導。

CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors

Mr. Cui Hai Bin (*Chairman, re-designated from independent non-executive director to executive director on 16 January 2024*)

Mr. Ma Lie (*resigned on 16 January 2024*)

Mr. Yeung Ho Ting Dennis

Ms. Zhang Yan Ling

Independent non-executive Directors

Mr. Ji Gui Bao

Mr. Cui Hai Bin (*re-designated from independent non-executive director to executive director on 16 January 2024*)

Mr. Jiang Peiyan (*resigned on 28 June 2024*)

Ms. Jiang Yu E

Mr. Li Xiao Hua (*retired on 18 June 2024*)

Mr. Chen Lijun (*appointed on 30 April 2024*)

AUDIT COMMITTEE

Mr. Ji Gui Bao (*Chairman*)

Mr. Cui Hai Bin (*ceased to be a member on 16 January 2024*)

Mr. Jiang Peiyan (*resigned on 28 June 2024*)

Ms. Jiang Yu E

Mr. Li Xiao Hua (*retired on 18 June 2024*)

Mr. Chen Lijun (*appointed on 30 April 2024*)

REMUNERATION COMMITTEE

Ms. Jiang Yu E (*Chairlady, appointed as the chairlady on 16 January 2024*)

Mr. Cui Hai Bin (*Former Chairman, re-designated as a member on 16 January 2024*)

Mr. Ji Gui Bao

Mr. Jiang Peiyan (*resigned on 28 June 2024*)

Mr. Li Xiao Hua (*retired on 18 June 2024*)

Mr. Chen Lijun (*appointed on 30 April 2024*)

公司資料

董事會

執行董事

崔海濱先生 (主席，於二零二四年一月十六日由獨立非執行董事調任為執行董事)

馬烈先生 (於二零二四年一月十六日辭任)

楊浩廷先生

張艷玲女士

獨立非執行董事

紀貴寶先生

崔海濱先生 (於二零二四年一月十六日由獨立非執行董事調任為執行董事)

江培炎先生 (於二零二四年六月二十八日辭任)

姜玉娥女士

李曉華先生 (於二零二四年六月十八日退任)

陳立軍先生 (於二零二四年四月三十日獲委任)

審核委員會

紀貴寶先生 (主席)

崔海濱先生 (於二零二四年一月十六日停任成員)

江培炎先生 (於二零二四年六月二十八日辭任)

姜玉娥女士

李曉華先生 (於二零二四年六月十八日退任)

陳立軍先生 (於二零二四年四月三十日獲委任)

薪酬委員會

姜玉娥女士 (主席，於二零二四年一月十六日獲委任為主席)

崔海濱先生 (前主席，於二零二四年一月十六日調任成員)

紀貴寶先生

江培炎先生 (於二零二四年六月二十八日辭任)

李曉華先生 (於二零二四年六月十八日退任)

陳立軍先生 (於二零二四年四月三十日獲委任)

NOMINATION COMMITTEE

Mr. Cui Hai Bin (*Chairman, appointed as the chairman on 16 January 2024*)

Mr. Ma Lie (*Former Chairman, resigned on 16 January 2024*)

Ms. Zhang Yan Ling

Mr. Ji Gui Bao

Mr. Jiang Peiyan (*resigned on 28 June 2024*)

Ms. Jiang Yu E

Mr. Li Xiao Hua (*retired on 18 June 2024*)

Mr. Chen Lijun (*appointed on 30 April 2024*)

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

Mr. Yeung Ho Ting Dennis

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

COMPANY SECRETARY

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

REGISTERED OFFICE IN CAYMAN ISLANDS

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 D2, 5/F, Hoi Bun Industrial Building,
6 Wing Yip Street, Kwun Tong,
Kowloon, Hong Kong

HONG KONG BRANCH SHARE REGISTRAR

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

提名委員會

崔海濱先生(主席·於二零二四年一月十六日獲委任為主席)

馬烈先生(前主席·於二零二四年一月十六日辭任)

張艷玲女士

紀貴寶先生

江培炎先生(於二零二四年六月二十八日辭任)

姜玉娥女士

李曉華先生(於二零二四年六月十八日退任)

陳立軍先生(於二零二四年四月三十日獲委任)

授權代表(就GEM上市規則而言)

楊浩廷先生

梁燕輝女士(*HKICPA, ACCA, CPA (澳洲)*)

公司秘書

梁燕輝女士(*HKICPA, ACCA, CPA (澳洲)*)

開曼群島註冊辦事處

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

總部辦事處及香港主要營業地點

香港九龍

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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

CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER AGENT

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

AUDITOR

Zhonghui Anda CPA Limited
Certified Public Accountants
and Registered Public Interest Entity Auditor
23/F, Tower 2, Enterprise Square Phase Five, 38 Wang Chiu Road,
Hong Kong

LEGAL ADVISER

Baker & McKenzie
14/F, One Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited
1 Queen's Road Central, Hong Kong

COMPANY WEBSITE

www.intechproductions.com

STOCK CODE

8446

開曼群島股份過戶登記總處

Ocorian Trust (Cayman) Limited
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核數師

中滙安達會計師事務所有限公司
執業會計師
及註冊公眾利益實體核數師
香港
宏照道38號企業廣場第五期2座23樓

法律顧問

貝克•麥堅時律師事務所
香港
鰂魚涌英皇道979號
太古坊一座14樓

主要往來銀行

香港上海滙豐銀行有限公司
香港皇后大道中1號

公司網址

www.intechproductions.com

股份代號

8446

FINANCIAL HIGHLIGHTS

HIGHLIGHTS

財務概要

概要

Six months ended 30 June

截至六月三十日止六個月

		2024 二零二四年 HK\$000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$000 千港元 (Unaudited) (未經審核)	Change 變動
Revenue	收益	75,008	34,897	114.9%
Gross profit	毛利	37,300	13,151	183.6%
Profit/(Loss) for the period	期內溢利/(虧損)	9,144	(5,965)	253.3%
Earnings/(Loss) per share (HK cents)	每股盈利/(虧損)(港仙)	1.27	(0.42)	402.4%

- The Group recorded an unaudited revenue of approximately HK\$75.0 million for the six months ended 30 June 2024, representing an increase of approximately 114.9% as compared with that for the corresponding period in 2023.
 - The Group's unaudited profit was approximately HK\$9.1 million for the six months ended 30 June 2024, as compared with a loss of approximately HK\$6.0 million for the corresponding period in 2023.
 - The board of Directors (the "Board") does not recommend the payment of dividend for the six months ended 30 June 2024.
- 截至二零二四年六月三十日止六個月，本集團錄得未經審核收益約75.0百萬港元，較二零二三年同期增加約114.9%。
 - 截至二零二四年六月三十日止六個月，本集團未經審核溢利約為9.1百萬港元，而二零二三年同期則錄得虧損約6.0百萬港元。
 - 董事會(「董事會」)不建議派付截至二零二四年六月三十日止六個月之股息。

UNAUDITED CONDENSED CONSOLIDATED INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2024

The Board is pleased to announce the unaudited condensed consolidated interim results of the Group for the six months ended 30 June 2024 together with the unaudited comparative figures for the corresponding periods in 2023, as follows:

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

截至二零二四年六月三十 日止六個月之未經審核簡 明綜合中期業績

董事會欣然宣佈截至二零二四年六月三十日止六個月之本集團未經審核簡明綜合中期業績，連同二零二三年同期之未經審核比較數字如下：

未經審核簡明綜合損益及其他全 面收益表

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註		
Revenue	5	75,008	34,897
Cost of revenue		(37,708)	(21,746)
Gross profit		37,300	13,151
Other income		326	1,286
Other gains, net		185	240
Administrative expenses		(24,074)	(20,357)
Operating profit/(loss)		13,737	(5,680)
Finance income	6	4	9
Finance costs	6	(406)	(294)
Finance costs, net		(402)	(285)
Profit/(Loss) before income tax	7	13,335	(5,965)
Income tax expense	8	(4,191)	-
Profit/(Loss) for the period		9,144	(5,965)

Six months ended 30 June
截至六月三十日止六個月

		Note 附註	2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Attributable to:	以下人士應佔：			
– Owners of the Company	– 本公司擁有人		10,789	(3,394)
– Non-controlling interests	– 非控股權益		(1,645)	(2,571)
			9,144	(5,965)
Other comprehensive income: <i>Items that may be subsequently reclassified to profit or loss:</i>	其他全面收益： 其後可能重新分類至 損益的項目：			
– Exchange difference on translation of foreign operations	– 換算海外業務 之匯兌差額		(6,232)	(8,329)
Total comprehensive income/(expense) for the period	期內全面收益(開支) 總額		2,912	(14,294)
Attributable to:	以下人士應佔：			
– Owners of the Company	– 本公司擁有人		8,704	(4,806)
– Non-controlling interests	– 非控股權益		(5,792)	(9,488)
			2,912	(14,294)
Earnings/(Loss) per share for attributable to the owners of the Company during the period	期內本公司擁有人應佔每股 盈利/(虧損)			
Basic and diluted (HK cents)	基本及攤薄(港仙)	10	1.27	(0.42)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

未經審核簡明綜合財務狀況表

於二零二四年六月三十日

			30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Assets	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	118,387	97,576
Right-of-use assets	使用權資產		11,017	10,323
Prepayments and deposits	預付款項及按金		6,878	2,978
Goodwill	商譽		489	489
Equity investments at fair value through other comprehensive income	按公平值計入其他全面收益的權益投資		85,070	32,219
Prepayment for investment at fair value through other comprehensive income	按公平值計入其他全面收益的投資相關預付款項		-	44,140
Deferred tax asset	遞延稅項資產		2,120	2,106
			223,961	189,831
Current assets	流動資產			
Trade receivables	貿易應收款項	12	10,530	12,227
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		187,302	184,769
Amount due from related parties	應收關聯方款項		1,869	5,839
Cash and bank balances	現金及銀行結餘		9,859	12,028
			209,560	214,863
Total assets	資產總值		433,521	404,694
Equity	權益			
Capital and reserves attributable to the owners of the Company	本公司擁有人應佔股本及儲備			
Share capital	股本	14	9,147	8,132
Share premium	股份溢價		172,144	156,927
Other reserves	其他儲備		(2,522)	(437)
Accumulated losses	累計虧損		(22,321)	(33,110)
			156,448	131,512
Non-controlling interests	非控股權益		151,706	157,498
Total equity	權益總額		308,154	289,010

			30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Liabilities	負債			
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		6,175	6,145
Contract liabilities	合約負債		883	883
			7,058	7,028
Current liabilities	流動負債			
Trade payables	貿易應付款項	13	910	33
Other payables and accrued liabilities	其他應付款項及應計負債		99,697	93,581
Amounts due to related parties	應付關聯方款項		–	1,537
Bank borrowings and overdraft	銀行借款及透支		5,081	5,929
Lease liabilities	租賃負債		5,217	4,362
Taxation payable	應付稅項		7,404	3,214
			118,309	108,656
Total liabilities	負債總額		125,367	115,684
Total equity and liabilities	權益及負債總額		433,521	404,694

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2024

未經審核簡明綜合權益變動表

截至二零二四年六月三十日止六個月

Attributable to owners of the Company

本公司擁有人應佔

		Share capital	Share premium	Capital reserve	Exchange reserve	Statutory reserve	Investment reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	資本儲備	匯兌儲備	法定儲備	投資儲備	累計虧損	總計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		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
		(Unaudited)	(Unaudited)	(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)	(未經審核)	(未經審核)
Balance at 1 January 2024	於二零二四年 一月一日的結餘	8,132	156,927	774	(1,340)	332	(203)	(33,110)	131,512	157,498	289,010
Issue of shares	發行股份	1,015	15,217	-	-	-	-	-	16,232	-	16,232
(Loss)/profit for the period and total comprehensive (expense)/income	期內(虧損)/溢利 及全面(開支)/ 收益總額	-	-	-	(2,085)	-	-	10,789	8,704	(5,792)	2,912
Balance at 30 June 2024	於二零二四年 六月三十日的結餘	9,147	172,144	774	(3,425)	332	(203)	(22,321)	156,448	151,706	308,154
Balance at 1 January 2023	於二零二三年 一月一日的結餘	8,000	56,497	774	313	332	(61)	(15,228)	50,627	170,103	220,730
Loss for the period and total comprehensive expense	期內虧損及 全面開支總額	-	-	-	(1,412)	-	-	(3,394)	(4,806)	(9,488)	(14,294)
Issue of shares	發行股份	132	100,430	-	-	-	-	-	100,562	-	100,562
Acquisition of a subsidiary	收購一間附屬公司	-	-	-	-	-	-	-	-	48	48
Balance at 30 June 2023	於二零二三年 六月三十日的結餘	8,132	156,927	774	(1,099)	332	(61)	(18,622)	146,383	160,663	307,046

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2024

未經審核簡明綜合現金流量表

截至二零二四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	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Net cash generated from operating activities	經營活動所得現金淨額	19,393	18,407
Purchase of equity investments at fair value through other comprehensive income	購買按公平值計入其他全面收益的權益投資	-	(50,000)
Other investing cash flows (net)	其他投資現金流量(淨額)	(32,113)	(27,617)
Net cash used in investing activities	投資活動所用現金淨額	(32,113)	(77,617)
Proceeds from issue of shares	發行股份所得款項	16,232	60,000
Other financing cash flows (net)	其他融資現金流量(淨額)	(5,681)	(2,391)
Net cash generated from financing activities	融資活動所得現金淨額	10,551	57,609
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(2,169)	(1,601)
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	12,028	22,559
Cash and cash equivalents at end of the period	期末現金及現金等價物	9,859	20,958
Analysis of balances of cash and cash equivalents	現金及現金等價物結餘分析		
Cash at banks and on hand	銀行及手頭現金	9,859	20,958

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2024

1. GENERAL INFORMATION

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

The Company is an investment holding company. The Group is principally engaged in (1) the provision of visual display solution services for concerts and events primarily in Hong Kong, Macau, and the People's Republic of China (excluding Hong Kong, Macau and Taiwan for the purpose of this interim report, the "PRC"), (2) the provision of information technology consulting services in the PRC and (3) the provision of hotel reservation and convention planning services in the PRC (the "Business").

The Company's shares (the "Shares") were listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "Listing") on 14 June 2017 (the "Listing Date").

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

未經審核簡明綜合財務 報表附註

截至二零二四年六月三十日止六個月

1. 一般資料

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

本公司為一間投資控股公司。本集團主要從事(1)主要為香港、澳門及中華人民共和國(就本中期報告而言不包括香港、澳門及台灣,「中國」)的演唱會及活動提供視像顯示解決方案服務、(2)在中國提供資訊科技諮詢服務及(3)在中國提供酒店預訂及會議規劃服務(「業務」)。

本公司股份(「股份」)於二零一七年六月十四日(「上市日期」)於香港聯合交易所有限公司(「聯交所」)GEM上市(「上市」)。

除特別註明外,未經審核簡明綜合財務報表以港元(「港元」)列示。

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial information of the Group for the six months ended 30 June 2024 has been prepared in accordance with accounting policies which conform with Hong Kong Financial Reporting Standards (“**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) applicable to interim periods and the applicable disclosure provisions of the GEM Listing Rules. However, the unaudited condensed consolidated financial information does not contain sufficient information to constitute an interim financial report as defined in HKFRSs. The unaudited condensed consolidated financial information should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 December 2023 included in the annual report of the Company dated 27 March 2024, which have been prepared in accordance with HKFRSs issued by the HKICPA.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been used in the preparation of these unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group’s consolidated financial statements for the year ended 31 December 2023.

The Group has adopted and applied the new standards, amendments to standards and interpretations that have been issued and effective for the accounting periods beginning on 1 January 2024. The adoption of these new standards and amendments to standards has no material impact on the Group’s results and financial position.

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

2. 編製基準

本集團截至二零二四年六月三十日止六個月的未經審核簡明綜合財務資料乃根據符合香港會計師公會（「**香港會計師公會**」）所頒佈適用於中期期間的香港財務報告準則（「**香港財務報告準則**」）的會計政策及GEM上市規則的適用披露條文編製。然而，未經審核簡明綜合財務資料並無載有足夠資料構成香港財務報告準則所界定之中期財務報告。未經審核簡明綜合財務資料應與本集團截至二零二三年十二月三十一日止年度之綜合財務報表一併閱讀，該綜合財務報表已載列於本公司日期為二零二四年三月二十七日的年度報告內，該報告乃根據香港會計師公會頒佈的香港財務報告準則編製。

未經審核簡明綜合財務報表根據歷史成本基準編製。

3. 主要會計政策概要

編製該等未經審核簡明綜合財務資料所採納之重大會計政策與編製本集團截至二零二三年十二月三十一日止年度之綜合財務報表所遵循者一致。

本集團已採納及應用已頒佈並於二零二四年一月一日開始的會計期間生效的新準則、準則修訂本及詮釋。採納該等新準則及準則修訂本對本集團業績及財務狀況並無重大影響。

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

4. FAIR VALUE MEASUREMENTS

The carrying amounts of the Group's financial assets and financial liabilities as reflected in the consolidated statement of financial position approximate their respective fair values.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following disclosures of fair value measurements use a fair value hierarchy that categorises into three levels the inputs to valuation techniques used to measure fair value:

Level 1 inputs: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.

Level 2 inputs: inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs: unobservable inputs for the asset or liability.

The Group's policy is to recognise transfers into and transfers out of any of the three levels as of the date of the event or change in circumstances that caused the transfer.

4. 公平值計量

綜合財務狀況表所示的本集團金融資產及金融負債的賬面值與其各自的公平值相近。

公平值為市場參與者於計量日期進行之有序交易中出售資產所收取或轉移負債所支付之價格。以下公平值計量披露資料所用的公平值架構按用以計量公平值的估值方法所使用的輸入資料分為三個等級：

第一級輸入資料：本集團於計量日期可獲得的相同資產或負債於活躍市場的報價（未經調整）。

第二級輸入資料：除第一級包含的報價外，不論是資產或負債直接或間接的可觀察輸入資料。

第三級輸入資料：資產或負債的不可觀察輸入資料。

本集團之政策為確認截至事件或變化日期導致轉讓的任何三個級別轉入及轉出情況。

(a) Disclosures of level in fair value hierarchy at 30 June 2024:

(a) 於二零二四年六月三十日按公平價值層級的級別披露：

		Fair value measurements as at 30 June 2024 using 於二零二四年六月三十日使用以下級別計量公平值 Level 3 第三級 HK\$'000 千港元
Recurring fair value measurements:	經常性公平值計量：	
Equity investments at fair value through other comprehensive income	按公平值計入其他全面收益的權益投資	
Private equity investments	私募股權投資	85,070

Disclosures of level in fair value hierarchy at 31 December 2023:

於二零二三年十二月三十一日按公平價值層級的級別披露：

		Fair value measurements as at 31 December 2023 using 於二零二三年十二月三十一日使用以下級別計量公平值 Level 3 第三級 HK\$'000 千港元
Recurring fair value measurements:	經常性公平值計量：	
Equity investments at fair value through other comprehensive income	按公平值計入其他全面收益的權益投資	
Private equity investments	私募股權投資	32,219

(b) Reconciliation of assets and liabilities measured at fair value based on level 3:

(b) 按第三級公平值計量的資產及負債對賬：

Equity investments at fair value through other comprehensive income
按公平值計入其他全面收益的權益投資
HK\$'000
千港元

At 31 December 2023	於二零二三年十二月三十一日	32,219
Additions (note (i))	添置(附註(i))	55,175
Exchange losses	匯兌虧損	(2,324)
At 30 June 2024	於二零二四年六月三十日	85,070

(i) On 23 May 2024, the Group completed the acquisition of the 10% issued share capital of Shenzhen Evolution Equation Technology Company Limited, which, together with its subsidiary, is principally engaged in the operation and management of an e-commerce platform.

(i) 於二零二四年五月二十三日，本集團完成收購深圳市進化方程科技有限公司10%已發行股本，該公司及其附屬公司主要從事電子商務平台的運營和管理業務。

(c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2024:

(c) 本集團於二零二四年六月三十日所用估值程序及公平值計量所用估值技術以及輸入資料的披露：

The Group's financial controller is responsible for the fair value measurements of assets and liabilities required for financial reporting purposes, including level 3 fair value measurements. The financial controller reports directly to the board of directors for these fair value measurements. Discussions of valuation processes and results are held between the financial controller and the board of directors at least twice a year.

本集團的財務總監負責就財務報告進行所需的資產及負債之公平值計量(包括第三級公平值計量)。財務總監就此等公平值計量直接向董事會匯報。財務總監與董事會每年至少兩次討論估值程序及有關結果。

Level 3 fair value measurements

第三級公平值計量

Description	Valuation technique	Unobservable inputs	Range	Effect on fair value for increase of inputs	Fair value	Fair value
					30 June 2024	31 December 2023
描述	估值技術	不可觀察輸入資料	範圍	增加輸入資料對公平值的影響	二零二四年六月三十日公平值 HK\$'000 千港元	二零二三年十二月三十一日公平值 HK\$'000 千港元
Private equity investment classified as equity investments at fair value through other comprehensive income	Share of net assets	N/A	N/A	N/A	85,070	32,219
私募股權投資分類為按公平值計入其他全面收益的權益投資	分佔資產淨值	不適用	不適用	不適用		

5. REVENUE AND SEGMENT INFORMATION

(a) Revenue

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

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

5. 收益及分部資料

(a) 收益

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

於報告期內本集團收益情況分析如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from visual display solution services	視像顯示解決方案服務收益	74,375	31,468
Revenue from information technology consulting services	資訊科技諮詢服務收益	268	2,432
Revenue from hotel reservation and convention planning services	酒店預訂及會議規劃服務收益	365	829
Equipment rental income	設備租賃收入	-	168
		75,008	34,897

(b) Segment information

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

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

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

(b) 分部資料

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

本公司執行董事已確定為主要經營決策者。

本集團的收益來自以下地區市場：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Hong Kong	香港	28,276	18,167
PRC	中國	31,378	7,857
Macau	澳門	14,190	6,698
Others	其他	1,164	2,175
		75,008	34,897

(c) Timing of revenue recognition

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

(c) 收益確認時間

於有關期間，所有收益均為隨時間確認。

6. FINANCE INCOME/(COSTS), NET

6. 財務收入／(成本)淨額

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Bank interest income	銀行利息收入	4	9
Interest on bank borrowings	銀行借款利息	(110)	(209)
Imputed Interest on payables for Right-of-use asset	使用權資產應付款項 之估算利息	(296)	(85)
Finance costs	財務成本	(406)	(294)
Finance costs, net	財務成本淨額	(402)	(285)

7. PROFIT/(LOSS) BEFORE INCOME TAX

7. 除所得稅前溢利／(虧損)

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Directors' remuneration	董事薪酬	(1,445)	(1,880)
Depreciation of property, plant and equipment	物業、廠房及 設備折舊	(14,709)	(10,200)

8. INCOME TAX EXPENSES

Pursuant to the enactment of two-tiered profit tax rates issued by the Inland Revenue Department (“IRD”) from the year of assessment 2018/19 onwards, the Group’s first HK\$2 million of assessable profits under Hong Kong profits tax for the six months ended 30 June 2024 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. Hong Kong profits tax has been provided for at the rate of 16.5% on the estimated assessable profits for the six months ended 30 June 2024.

All PRC subsidiaries of the Company are subject to the PRC Enterprise Income Tax at the rate of 25.0% for the six months ended 30 June 2024 and 2023.

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 for the six months ended 30 June 2024.

8. 所得稅開支

根據稅務局（「稅務局」）自二零一八／一九課稅年度執行的兩級制利得稅稅率，本集團截至二零二四年六月三十日止六個月按香港利得稅制制定的首個2百萬港元應課稅溢利，應以稅率8.25%計算，而剩餘應課稅溢利稅率為16.5%。截至二零二四年六月三十日止六個月的估計應課稅溢利按香港利得稅稅率16.5%計提撥備。

截至二零二四年及二零二三年六月三十日止六個月，本公司所有中國附屬公司須按25.0%稅率繳納中國企業所得稅。

截至二零二四年六月三十日止六個月，本公司之澳門附屬公司估計應課稅收入超過600,000澳門元之部分須按12.0%稅率繳納澳門所得補充稅。

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Current income tax	即期所得稅	(4,191)	—
		(4,191)	—

9. DIVIDENDS

The Directors do not recommend the payment of dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: Nil).

9. 股息

董事不建議派付截至二零二四年六月三十日止六個月的股息（截至二零二三年六月三十日止六個月：零）。

10. EARNINGS/(LOSS) PER SHARE

For the six months ended 30 June 2024 and 2023, the basic earnings/(loss) per Share is calculated based on (i) the profit/(loss) attributable to owners of the Company and (ii) the weighted average number of Shares issued during the period.

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Profit/(Loss) attributable to owners of the Company (HK\$'000)	本公司擁有人應佔溢利／(虧損) (千港元)	10,789	(3,394)
Weighted average number of ordinary Shares in issue (thousand shares)	已發行普通股之加權平均數 (千股)	847,805	803,875
Earnings/(Loss) per Share (HK cents)	每股盈利／(虧損) (港仙)	1.27	(0.42)

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

截至二零二四年及二零二三年六月三十日止六個月，每股基本盈利／(虧損)乃按(i)本公司擁有人應佔溢利／(虧損)及(ii)期內已發行股份之加權平均數計算。

每股攤薄盈利／(虧損)與每股基本盈利／(虧損)相同，因為於報告期內並無存在潛在的攤薄股份。

11. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2024, the Group acquired property, plant and equipment of approximately HK\$35,523,000 (six months ended 30 June 2023: HK\$27,626,000).

11. 物業、廠房及設備

截至二零二四年六月三十日止六個月，本集團已收購約35,523,000港元的物業、廠房及設備(截至二零二三年六月三十日止六個月：27,626,000港元)。

12. TRADE RECEIVABLES

12. 貿易應收款項

		As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	32,535	26,940
Less: Provision for impairment of trade receivables	減：貿易應收款項減值撥備	(22,005)	(14,713)
Trade receivables, net	貿易應收款項淨額	10,530	12,227

The Group's trade receivables are settled by cash on delivery or credit period of around 30 to 90 days after provision of services. As at 30 June 2024 and 31 December 2023, an ageing analysis of the trade receivables based on invoice date is as follows:

本集團的貿易應收款項在交貨時或提供服務後約30至90天的信用期內以現金結算。於二零二四年六月三十日及二零二三年十二月三十一日，基於發票日期的貿易應收款項賬齡分析如下：

		As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
0-30 days	0至30天	6,692	11,101
31-60 days	31至60天	5,540	5,783
61-90 days	61至90天	1,528	841
Over 90 days	超過90天	18,775	9,215
		32,535	26,940

13. TRADE PAYABLES

The ageing analysis of the trade payables as at 30 June 2024 and 31 December 2023, based on the date of receipt of consumables or goods purchased, is as follows:

	As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Over 90 days	910	33

13. 貿易應付款項

於二零二四年六月三十日及二零二三年十二月三十一日，貿易應付款項按照所接獲消耗品或所採購貨物的日期的賬齡分析如下：

14. SHARE CAPITAL

Authorised:
Ordinary shares of HK\$0.01 each as at 30 June 2024, 1 January 2024 and 31 December 2023

法定：
於二零二四年六月三十日、
二零二四年一月一日及
二零二三年十二月三十一日
每股面值0.01港元的普通股

Number of ordinary Shares 普通股數目 '000 千股	Nominal value of ordinary Shares 普通股面值 HK\$'000 千港元
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3,000,000 30,000

Number of ordinary Shares 普通股數目 '000 千股	Nominal value of ordinary Shares 普通股面值 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元
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Issued and fully paid:

Ordinary shares of HK\$0.01 each as at 1 January 2024 and 31 December 2023

已發行及繳足：
於二零二四年一月
一日及二零二三年
十二月三十一日
每股面值0.01港元的
普通股

Issue of Shares (Note a)

發行股份(附註a)

813,232 8,132 156,927
101,488 1,015 15,217

Ordinary shares of HK\$0.01 each as at 30 June 2024

於二零二四年
六月三十日每股面
值0.01港元的普通股

914,720 9,147 172,144

		Number of ordinary Shares 普通股數目 '000 千股	Nominal value of ordinary Shares 普通股面值 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元
<i>Issued and fully paid:</i>	<i>已發行及繳足：</i>			
Ordinary Shares of HK\$0.01 each as at 1 January 2023 and 31 December 2022	於二零二三年一月 一日及二零二二年 十二月三十一日每 股面值0.01港元的 普通股	800,000	8,000	56,497
Issue of Shares (Note b)	發行股份(附註b)	13,232	132	100,430
Ordinary Shares of HK\$0.01 each as at 30 June 2023	於二零二三年 六月三十日每股 面值0.01港元的 普通股	813,232	8,132	156,927

Note a:

On 30 April 2024, 101,488,000 subscription shares were allotted and issued to four subscribers at the subscription price of HK\$0.165 per subscription share. For details, please refer to the announcements of the Company dated 8 April 2024 and 30 April 2024.

Note b:

On 8 May 2023, 13,157,894 subscription shares and 74,000 remuneration shares were allotted and issued to ST MA LTD and Rainbow Capital (HK) Limited respectively, at the subscription price of HK\$7.60 per share. For details, please refer to the announcements of the Company dated 12 December 2022, 8 February 2023, 31 March 2023, 20 April 2023 and 8 May 2023, and the circular of the Company dated 17 January 2023.

附註a：

於二零二四年四月三十日，向四位認購人配發及發行101,488,000股認購股份，認購價為每股0.165港元。詳情請參閱本公司日期為二零二四年四月八日和二零二四年四月三十日的公告。

附註b：

於二零二三年五月八日，已按認購價每股7.60港元分別向ST MA LTD及泓博資本有限公司配發及發行13,157,894股認購股份及74,000股酬金股份。詳情請參閱本公司刊發於二零二二年十二月十二日、二零二三年二月八日、二零二三年三月三十一日、二零二三年四月二十日及二零二三年五月八日之公告，及二零二三年一月十七日之通函。

15. COMMITMENTS

As at 30 June 2024, the Group did not have any material capital commitments.

15. 承擔

於二零二四年六月三十日，本集團概無任何重大資本承擔。

16. MATERIAL RELATED PARTY TRANSACTIONS

(a) Balances with the related parties

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

(b) Compensation of key management personnel

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

16. 重大關聯方交易

(a) 與關聯方的結餘

應收／應付關聯方款項為無抵押、免息、按要求償還並以港元計值。

(b) 主要管理人員薪酬

主要管理人員包括本集團旗下成員公司的董事及其他主要管理人員。就僱員服務而已付或應付主要管理人員的薪酬列示如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Salary, bonus and benefit in kind	薪金、花紅及實物福利	1,558	2,501
Retirement benefit scheme contribution	退休福利計劃供款	21	127
		1,579	2,628

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

The Group is principally engaged in (1) the provision of visual display solution service for concerts and events primarily in Hong Kong, Macau and the PRC, (2) the provision of information technology consulting services in the PRC and (3) the provision of hotel reservation and convention planning service in the PRC.

Visual display solutions

During the six months ended 30 June 2024, the Group was engaged in 380 pop concert shows for Hong Kong and non-Hong Kong artists/bands (2023: 196).

The Group derived approximately 91.6% of its total revenue during the six months ended 30 June 2024 from pop concerts (2023: 78.1%), the majority of which took place in Hong Kong and the PRC. The remainder of the Group's revenue of visual display solutions business was attributable to other live events, including corporate events, exhibitions, sports and recreational events and other live performances.

Information technology consulting

During the six months ended 30 June 2024, the revenue of provision of information technology consulting services amounted to approximately HK\$0.3 million (representing 0.4% of the total revenue) (2023: HK\$2.4 million) which was mainly contributed by an information technology project of a customer in the PRC.

Hotel reservation and convention planning

During the six months ended 30 June 2024, the revenue of provision of hotel reservation and convention planning services amounted to approximately HK\$0.4 million (representing 0.5% of the total revenue) (2023: HK\$0.8 million).

管理層討論及分析

業務回顧

本集團主要從事(1)為香港、澳門及中國的演唱會及活動提供視像顯示解決方案服務、(2)於中國提供資訊科技諮詢服務及(3)於中國提供酒店預訂及會議規劃服務。

顯示解決方案

截至二零二四年六月三十日止六個月，本集團為香港及非香港藝人／樂隊舉行了380場流行音樂演唱會(二零二三年：196場)。

截至二零二四年六月三十日止六個月，本集團總收益的約91.6%來自流行音樂演唱會(二零二三年：78.1%)，大部分在香港及中國進行。本集團餘下的視像顯示解決方案業務收益則來自其他現場活動，包括企業活動、展覽、體育及休閒活動以及其他現場表演。

資訊科技諮詢

截至二零二四年六月三十日止六個月，提供資訊科技諮詢服務的收益約為0.3百萬港元(佔總收益的0.4%)(二零二三年：2.4百萬港元)，主要由一名中國客戶的資訊科技項目貢獻。

酒店預訂及會議規劃

截至二零二四年六月三十日止六個月，提供酒店預訂及會議規劃服務的收益約為0.4百萬港元(佔總收益的0.5%)(二零二三年：0.8百萬港元)。

FINANCIAL REVIEW

Revenue

The Group generates revenue from providing (i) visual display solutions to its customers in relation to pop concert shows and various other live events; (ii) information technology consulting services; and (iii) hotel reservation and convention planning services and (iv) equipment rental.

The following table sets out a breakdown of the Group's revenue by source of income during the six months ended 30 June 2024 with the comparative figures for the six months ended 30 June 2023:

		Six months ended 30 June 2024 截至二零二四年 六月三十日止六個月		Six months ended 30 June 2023 截至二零二三年 六月三十日止六個月	
		HK\$'000 千港元	% of total revenue 佔總收益 的百分比	HK\$'000 千港元	% of total revenue 佔總收益 的百分比
Visual display solutions	視像顯示解決方案	74,375	99.1	31,468	90.1
Information technology consulting	資訊科技諮詢	268	0.4	2,432	7.0
Hotel reservation and convention planning	酒店預訂及會議規劃	365	0.5	829	2.4
Equipment rental	設備租賃	-	-	168	0.5
Total	總計	75,008	100.0	34,897	100.0

During the six months ended 30 June 2024, the Group principally derived its revenue from the provision of visual display solutions, the provision of information technology consulting services and the provision of hotel reservation and convention planning services, which accounted for 99.1% (six months ended 30 June 2023: approximately 90.1%), 0.4% (six months ended 30 June 2023: approximately 7.0%) and 0.5% (six months ended 30 June 2023: approximately 2.4%) respectively. The Group's revenue increased by approximately 114.9% from approximately HK\$34.9 million for the six months ended 30 June 2023 to approximately HK\$75.0 million for the six months ended 30 June 2024.

財務回顧

收益

本集團從(i)為與流行音樂演唱會及多種其他現場活動相關之客戶提供視像顯示解決方案；(ii)資訊科技諮詢服務；及(iii)酒店預訂及會議規劃服務及(iv)設備租賃產生收益。

下表載列於截至二零二四年六月三十日止六個月本集團按收入來源劃分的收益明細及截至二零二三年六月三十日止六個月之比較數字：

截至二零二四年六月三十日止六個月，本集團收益主要來自提供視像顯示解決方案、資訊科技諮詢服務以及酒店預訂及會議規劃服務，分別佔99.1%（截至二零二三年六月三十日止六個月：約90.1%）、0.4%（截至二零二三年六月三十日止六個月：約7.0%）及0.5%（截至二零二三年六月三十日止六個月：約2.4%）。本集團收益由截至二零二三年六月三十日止六個月約34.9百萬港元增加約114.9%至截至二零二四年六月三十日止六個月約75.0百萬港元。

Visual display solutions

The following table sets out a breakdown of the Group's revenue from visual display solutions during the six months ended 30 June 2024 with the comparative figures for the six months ended 30 June 2023. For the purpose of revenue breakdown presentation, other live events include corporate events, sports and recreation events, exhibitions and other live performances.

視像顯示解決方案

下表載列截至二零二四年六月三十日止六個月本集團來自視像顯示解決方案之收益明細及截至二零二三年六月三十日止六個月之比較數字。就呈列收益明細而言，其他現場活動包括企業活動、體育及休閒活動、展覽、以及其他現場表演。

		Six months ended 30 June 2024 截至二零二四年六月三十日止六個月				Six months ended 30 June 2023 截至二零二三年六月三十日止六個月			
				% of total revenue from visual display solutions 估視像顯示解決方案總收益的百分比				% of total revenue from visual display solutions 估視像顯示解決方案總收益的百分比	
No. of shows	Revenue (HK\$'000) (千港元)	Average revenue per show (HK\$'000) (千港元)			No. of shows	Revenue (HK\$'000) (千港元)	Average revenue per show (HK\$'000) (千港元)		
Pop concerts	流行音樂演唱會	380	68,680	92.3	181	196	27,243	86.6	139
Other live events	其他現場活動	360	5,695	7.7	16	188	4,225	13.4	22
Total revenue from visual display solutions	視像顯示解決方案總收益	740	74,375	100.0	101	384	31,468	100.0	82

The increase in revenue from pop concerts was mainly attributable to effect of (i) the increase in the number of pop concert shows undertaken by the Group from 196 for the six months ended 30 June 2023 to 380 for the six months ended 30 June 2024; and (ii) the increase in the average revenue per show for pop concerts from approximately HK\$139,000 for the six months ended 30 June 2023 to approximately HK\$181,000 for the six months ended 30 June 2024.

來自流行音樂演唱會的收益增加乃主要由於(i)本集團承接的流行音樂演唱會場數由截至二零二三年六月三十日止六個月的196場增加至截至二零二四年六月三十日止六個月的380場；及(ii)流行音樂演唱會每場演出的平均收益由截至二零二三年六月三十日止六個月的約139,000港元增加至截至二零二四年六月三十日止六個月的約181,000港元的影響所致。

The increase in revenue from other live events was mainly attributable to net effect of (i) the increase in the number of other live events undertaken by the Group from 188 for the six months ended 30 June 2023 to 360 for the six months ended 30 June 2024, and (ii) the decrease in the average revenue per show for other live events from approximately HK\$22,000 for the six months ended 30 June 2023 to HK\$16,000 for the six months ended 30 June 2024.

來自其他現場活動的收益增加乃主要由於(i)本集團承接的其他現場活動數量由截至二零二三年六月三十日止六個月的188場增加至截至二零二四年六月三十日止六個月的360場；及(ii)其他現場活動每場演出的平均收益由截至二零二三年六月三十日止六個月的約22,000港元減少至截至二零二四年六月三十日止六個月的16,000港元的抵銷影響所致。

Revenue analysis by geographical location

The following table sets out a breakdown of the revenue of the Group from pop concerts by geographical location during the six months ended 30 June 2024 with comparative figures for the six months ended 30 June 2023:

按地理位置劃分的收益分析

下表載列截至二零二四年六月三十日止六個月本集團按地理位置劃分的流行音樂演唱會的收益明細及截至二零二三年六月三十日止六個月之比較數字：

		Six months ended 30 June 2024 截至二零二四年六月三十日止六個月				Six months ended 30 June 2023 截至二零二三年六月三十日止六個月			
		No. of shows	Revenue	% of total revenue from pop concerts	Average revenue per show	No. of shows	Revenue	% of total revenue from pop concerts	Average revenue per show
				佔流行音樂演唱會總收益的百分比	每場演出的平均收益			佔流行音樂演唱會總收益的百分比	每場演出的平均收益
		演出數目	收益	百分比	平均收益	演出數目	收益	百分比	平均收益
			(HK\$'000)		(HK\$'000)		(HK\$'000)		(HK\$'000)
			(千港元)		(千港元)		(千港元)		(千港元)
Pop concerts	流行音樂演唱會								
Hong Kong	香港	146	24,700	36.0	169	116	15,196	55.8	131
PRC	中國	171	30,667	44.6	179	45	4,532	16.6	101
Macau	澳門	57	12,149	17.7	213	26	5,340	19.6	205
Others	其他	6	1,164	1.7	194	9	2,175	8.0	242
Total revenue from pop concerts	流行音樂演唱會總收益	380	68,680	100.0	181	196	27,243	100.0	139

The following table sets out a breakdown of the revenue of the Group from other live events by geographical location during the six months ended 30 June 2024 with comparative figures for the six months ended 30 June 2023:

下表載列截至二零二四年六月三十日止六個月本集團按地理位置劃分的其他現場活動的收益明細及截至二零二三年六月三十日止六個月之比較數字：

		Six months ended 30 June 2024 截至二零二四年六月三十日止六個月				Six months ended 30 June 2023 截至二零二三年六月三十日止六個月			
				% of total revenue from other live events 佔其他現場活動總收益的百分比				% of total revenue from other live events 佔其他現場活動總收益的百分比	
		No. of shows 演出數目	Revenue (HK\$'000) (千港元)	Average revenue per show (HK\$'000) (千港元)		No. of shows 演出數目	Revenue (HK\$'000) (千港元)	Average revenue per show (HK\$'000) (千港元)	
Other live events	其他現場活動								
Hong Kong	香港	231	3,576	15	62.7	158	2,803	18	66.3
PRC	中國	9	77	9	1.3	12	64	5	1.5
Macau	澳門	120	2,042	17	36.0	18	1,358	75	32.2
Total revenue from other live events	其他現場活動總收益	360	5,695	16	100.0	188	4,225	22	100.0

Information technology consulting

During the six months ended 30 June 2024, the revenue of provision of information technology consulting services amounted to approximately HK\$0.3 million (representing 0.4% of the total revenue) (2023: HK\$2.4 million) which was mainly contributed by an information technology project of a customer in the PRC.

資訊科技諮詢

截至二零二四年六月三十日止六個月，提供資訊科技諮詢服務的收益約為0.3百萬港元（佔總收益的0.4%）（二零二三年：2.4百萬港元），主要由一名中國客戶的資訊科技項目貢獻。

Hotel reservation and convention planning

During the six months ended 30 June 2024, the revenue of provision of hotel reservation and convention planning services amounted to approximately HK\$0.4 million (representing 0.5% of the total revenue) (2023: HK\$0.8 million).

酒店預訂及會議規劃

截至二零二四年六月三十日止六個月，提供酒店預訂及會議規劃服務的收益約為0.4百萬港元（佔總收益的0.5%）（二零二三年：0.8百萬港元）。

Gross profit and gross profit margin

The gross profit of the Group for the six months ended 30 June 2024 amounted to approximately HK\$37.3 million (2023: HK\$13.2 million), representing a gross profit margin of approximately 49.7% (2023: 37.7%). The increase in gross profit margin was mainly attributable to the increase in revenue.

Income tax expense

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

During the six months ended 30 June 2024 and the six months ended 30 June 2023, all PRC subsidiaries of the Company were subject to the PRC Enterprise Income Tax at the rate of 25.0%.

Pursuant to the enactment of the two-tiered profit tax rates issued by the IRD from the year of assessment 2018/19 onwards, the Group's first HK\$2 million of assessable profits under Hong Kong profits tax for the six months ended 30 June 2024 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. During the six months ended 30 June 2024, no Hong Kong profits tax has been provided for as the Group did not generate any estimated assessable profit (six months ended 30 June 2023: same).

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 during the six months ended 30 June 2024 and the six months ended 30 June 2023.

Our income tax expenses changed from no income tax expense for the year ended 30 June 2023 to approximately HK\$4.2 million for the six months ended 30 June 2024. The increase in income tax expense was mainly attributable to the increase in profit before income tax.

Profit/(Loss) for the period

As a result of the foregoing, the Group's profit was approximately HK\$9.1 million for the six months ended 30 June 2024, as compared with a loss of approximately HK\$6.0 million for the corresponding period in 2023. The profit was mainly due to the substantial increase in revenue for the six months ended 30 June 2024. The revenue for the six months ended 30 June 2024 has increased by HK\$40.1 million compared with the corresponding period in 2023.

毛利及毛利率

本集團截至二零二四年六月三十日止六個月的毛利約為37.3百萬港元(二零二三年：13.2百萬港元)，毛利率約為49.7%(二零二三年：37.7%)。毛利率的增加乃主要由於收益增加所致。

所得稅開支

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

於截至二零二四年六月三十日止六個月及截至二零二三年六月三十日止六個月，本公司的所有中國附屬公司須按25.0%稅率繳納中國企業所得稅。

根據稅務局自二零一八/一九課稅年度起實施的兩級制利得稅稅率，本集團截至二零二四年六月三十日止六個月之應課稅溢利首2百萬港元須按稅率8.25%計算香港利得稅，而剩餘應課稅溢利須按稅率16.5%計算。於截至二零二四年六月三十日止六個月，並無計提香港利得稅，乃因本集團並無產生任何估計應課稅溢利(截至二零二三年六月三十日止六個月：相同)。

截至二零二四年六月三十日止六個月及截至二零二三年六月三十日止六個月，本公司之澳門附屬公司須就估計應課稅收入超過600,000澳門元的部分按12.0%稅率繳納澳門所得補充稅。

所得稅開支由截至二零二三年六月三十日止年度無所得稅開支轉變為截至二零二四年六月三十日止六個月的所得稅開支約4.2百萬港元。所得稅開支增加主要來自除稅前溢利增加。

期內溢利／(虧損)

由於以上因素，截至二零二四年六月三十日止六個月，本集團的溢利約為9.1百萬港元，而二零二三年同期則錄得虧損約6.0百萬港元。溢利乃主要由於截至二零二四年六月三十日止六個月期間的收益大幅增加。截至二零二四年六月三十日止六個月的收益較二零二三年同期增加40.1百萬港元。

USE OF PROCEEDS

(A) The Company allotted shares to ST MA LTD, a controlling shareholder, under a special mandate on 8 May 2023 and the net proceeds from the share subscription, after deduction of related fees and expenses, amounted to approximately HK\$59.0 million. The Company intends to use the net proceeds from the share subscription of (i) approximately HK\$49.0 million for the acquisition of 10% equity interest in Shenzhen Evolution Equation Technology Company Limited, a company engaged in the provision of information technology solutions and e-commerce; and (ii) HK\$10.0 million for general corporate working capital.

Set up below is the actual use of the net proceeds up to 30 June 2024:

所得款項用途

(A) 本公司於二零二三年五月八日根據特別授權向控股股東ST MA LTD配發股份，股份認購事項之所得款項淨額（經扣除相關費用及開支後）約為59.0百萬港元。本公司擬將股份認購事項之所得款項淨額其中(i)約49.0百萬港元用於從事提供信息科技解決方案及電子商務之公司深圳市進化方程科技有限公司10%股權收購；及(ii)10.0百萬港元用作企業一般營運資金。

以下載列直至二零二四年六月三十日的所得款項淨額的實際用途：

	Planned use of total net proceeds	Approximate percentage of total net proceeds	Actual use of net proceeds up to 31 December 2023	Unused total net proceeds up to 31 December 2023	Actual use of net proceeds during the six months ended 30 June 2024	Unused total net proceeds up to 30 June 2024
	總所得款項淨額計劃用途	佔總所得款項淨額概約百分比	直至二零二三年十二月三十一日之所得款項淨額實際用途	直至二零二三年十二月三十一日之尚未使用總所得款項淨額	直至二零二四年六月三十日止六個月之所得款項淨額實際用途	直至二零二四年六月三十日之尚未使用總所得款項淨額
	HK\$'000 千港元	(%)	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Acquisition of 10% registered capital of Shenzhen Evolution Equation Technology Company Limited	收購深圳市進化方程科技有限公司10%註冊資本	49,000	83.0	49,000	-	-
Working capital	營運資金	10,000	17.0	8,241	1,759	1,759
Total	合計	59,000	100.0	57,241	1,759	1,759

(B) The Company allotted shares to four subscribers, under a general mandate on 30 April 2024 and the net proceeds from the share subscription, after deduction of related fees and expenses, amounted to approximately HK\$16.2 million. The Company intends to apply the net proceeds for general corporate and working capital purposes.

Set up below is the actual use of the net proceeds up to 30 June 2024:

(B) 本公司於二零二四年四月三十日根據一般授權向4名認購人配發股份，股份認購事項之所得款項淨額（經扣除相關費用及開支後）約為16.2百萬港元。本公司擬將所得款項淨額用作一般企業及營運資金。

以下載列直至二零二四年六月三十日的所得款項淨額的實際用途：

Planned use of total net proceeds	Approximate percentage of total net proceeds	Actual use of	Unused total net proceeds up to 30 June 2024		
		net proceeds during the six months ended 30 June 2024			
		直至二零二四年六月三十日	直至二零二四年六月三十日		
總所得款項淨額計劃用途	佔總所得款項淨額概約百分比	止六個月之所得款項淨額實際用途	總所得款項淨額之尚未使用		
HK\$'000		HK\$'000	HK\$'000		
千港元	(%)	千港元	千港元		
Working capital	營運資金	16,200	100.0	16,200	-

LIQUIDITY AND CAPITAL RESOURCES

Financial Resources, Liquidity and Capital Structure

The Group finances its operations primarily through cash generated from operating activities and interest-bearing bank borrowing, overdrafts and finance leases. The Group recorded net current assets of approximately HK\$75.0 million as at 30 June 2024 (31 December 2023: net current assets of approximately HK\$106.2 million).

As at 30 June 2024, the Group's current ratio was approximately 1.58 (31 December 2023: approximately 1.98) and the Group's gearing ratio calculated based on the total debt (including shareholder's loans) at the end of the period divided by total equity at the end of the period was approximately 20.8% (31 December 2023: approximately 18.0%). The increase of the Group's gearing ratio in the six months ended 30 June 2024 was mainly due to the increase in the total debt.

流動資金及資本資源

財務資源、流動資金及資本架構

本集團主要通過經營活動產生的現金以及計息銀行借款、透支及融資租賃為其經營提供資金。本集團於二零二四年六月三十日錄得流動資產淨值約為75.0百萬港元（二零二三年十二月三十一日：流動資產淨值約為106.2百萬港元）。

於二零二四年六月三十日，本集團的流動比率約為1.58（二零二三年十二月三十一日：約1.98）及本集團的資產負債比率按期末債務總額（包括股東貸款）除以期末權益總額計算約為20.8%（二零二三年十二月三十一日止年度：約18.0%）。本集團資產負債比率於截至二零二四年六月三十日止六個月增加乃主要由於債務總額增加。

As at 30 June 2024, the maximum limit of the banking facilities available to the Group amounted to HK\$13 million. The bank borrowings were denominated in Hong Kong dollars, repayable within one year or on demand and interest-bearing at floating rates from 4.0% to 8.2% per annum (31 December 2023: 3.5% to 7.7% per annum).

As at 30 June 2024, the capital structure of the Group consisted of equity attributable to owners of the Company of approximately HK\$140.2 million, comprising issued share capital and reserves.

Issuance of new Shares under general mandate

On 8 April 2024, the Company entered into four subscription agreements with Mr. Li Yuanming (李元明), Ms. Luo Manli (羅曼麗), Yingxin Asset Management Co., Limited and Mr. Luo Jiaqi (羅嘉麒) (collectively, “**Subscribers**”), respectively. Pursuant to the subscription agreements, the Company has conditionally agreed to allot and issue to the Subscribers, and the Subscribers have conditionally agreed to subscribe for, a total of 101,488,000 ordinary Shares (each a “**Subscription Share**”) at the subscription price of HK\$0.165 per Subscription Share under the general mandate (the “**Subscriptions**”). The subscription price of HK\$0.165 per Subscription Share represents a discount of approximately 17.50% to the closing price of HK\$0.200 per Share as quoted on the Stock Exchange on the date of the subscription agreements. The net subscription price per Subscription Share, after deduction of relevant costs and expenses, is estimated to be approximately HK\$0.160 per Subscription Share. The Subscription Shares have an aggregate nominal value of HK\$1,014,880.

On 30 April 2024, the Subscription Shares were allotted and issued to the Subscribers in accordance with the terms of the subscription agreements. The gross and net proceeds from the Subscriptions are approximately HK\$16.7 million and HK\$16.2 million, respectively. The Company intends to apply the net proceeds for general corporate and working capital purposes.

In order to maintain the liquidity and allow sufficient capital to capture any business opportunities that may arise from time to time, the Directors consider that the Subscriptions represent an opportunity to raise additional funding for maintaining the Group’s working capital and business operation. The Subscriptions will also strengthen the capital base and financial position for the Group’s future business developments and broaden the Shareholder base of the Company.

For details, please refer to the announcements of the Company dated 8 April 2024 and 30 April 2024.

於二零二四年六月三十日，本集團最大限額銀行融資為13百萬港元。銀行借款以港元計值，須於一年內或按要求償還，並按浮動年利率4.0%至8.2%（二零二三年十二月三十一日：年利率3.5%至7.7%）計息。

於二零二四年六月三十日，本集團資本架構包括本公司擁有人應佔之權益約140.2百萬港元（包括已發行股本及儲備）。

根據一般授權發行新股

於二零二四年四月八日，本公司分別與李元明先生、羅曼麗女士、盈新資產管理有限公司及羅嘉麒先生簽訂四份認購協議（統稱「**認購人**」）。根據認購協議，本公司有條件同意根據一般授權按認購價每股認購股份0.165港元配發及發行合共101,488,000股普通股（「**認購股份**」）予認購人，而認購人亦有條件同意認購（「**認購事項**」）。每股認購股份0.165港元的認購價相當於簽署認購協議當日在聯交所所報收市價每股0.200港元折讓約17.50%。扣除相關成本及開支後，每股認購股份之淨認購價估計約為0.160港元。認購股份的總面值為1,014,880港元。

於二零二四年四月三十日，認購股份已根據認購協議之條款配發及發行予認購人。認購事項所得款項總額及淨額分別約為16.7百萬港元及16.2百萬港元。本公司擬將所得款項淨額用作一般企業及營運資金用途。

為維持保持流動性及允許足夠資金以捕捉任何隨時可能出現之商機，董事認為認購事項為籌集額外資金之良機，以維持本集團之營運資金及業務營運。認購事項亦將加強本集團未來業務發展之資本基礎及財務狀況，並擴大本公司之股東基礎。

有關詳情，請參閱本公司日期為二零二四年四月八日及二零二四年四月三十日的公告。

FOREIGN CURRENCY EXPOSURE RISKS

The Group operates mainly in the PRC and Hong Kong and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to certain purchases with United States dollars (“**US\$**”) and Macau Patacas (“**MOP**”). Foreign exchange risk arises when future commercial transactions, recognised assets and liabilities are denominated in a currency that is not the group entities’ functional currency. The Group however did not engage in any derivatives agreements and did not commit to any financial instrument to hedge its foreign exchange exposure during the six months ended 30 June 2024.

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the six months ended 30 June 2024. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group’s liquidity position to ensure that the liquidity structure of the Group’s assets, liabilities and other commitments can meet its funding requirements from time to time.

SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES

On 23 May 2024, the Group completed the acquisition of 10% issued share capital of Shenzhen Evolution Equation Technology Company Limited, which, together with its subsidiary, is principally engaged in the operation and management of an e-commerce platform.

Save as disclosed above, during the six months ended 30 June 2024, the Group did not have any significant investments, material acquisitions or disposals of subsidiaries and affiliated companies.

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 June 2024, the Group did not have any material capital commitments or any material contingent liabilities.

DIVIDEND

The Board does not recommend the payment of a dividend for the six months ended 30 June 2024.

外匯風險

本集團主要在中國及香港經營，並面臨各種貨幣風險所引起的外匯風險，主要指若干以美元（「美元」）及澳門元（「澳門元」）進行的購買。當未來商業交易以及已確認資產及負債並非以集團實體功能貨幣計值時，則會出現外匯風險。然而，於截至二零二四年六月三十日止六個月，本集團並未涉及任何衍生工具協議及並無訂立任何金融工具以對沖外匯風險。

庫務政策

本集團對其庫務政策採取審慎的財務管理方法，因此截至二零二四年六月三十日止六個月整段期間保持了健康的流動資金狀況。本集團力求通過持續的信貸評估及對其客戶財務狀況進行評估以降低信用風險。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團資產、負債及其他承擔的流動資金結構滿可足其不時之資金需求。

重大投資、重大收購及出售附屬公司

於二零二四年五月二十三日，本集團完成收購深圳市進化方程科技有限公司10%已發行股本，該公司及其附屬公司主要從事電子商務平台的運營和管理業務。

除上述披露外，截至二零二四年六月三十日止六個月內，本集團並無任何重大投資、重大收購或出售附屬公司。

資本承擔及或有負債

於二零二四年六月三十日，本集團並無任何重大資本承擔或任何重大或有負債。

股息

董事會不建議派付截至二零二四年六月三十日止六個月之股息。

PLEDGE OF ASSETS

As at 30 June 2024, the Group did not have any pledged short-term bank deposits as security for the Group's banking facilities (31 December 2023: Nil).

資產抵押

於二零二四年六月三十日，本集團並無任何已抵押短期銀行存款，作為本集團銀行融資之抵押（二零二三年十二月三十一日：無）。

PRINCIPAL RISKS AND UNCERTAINTIES

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

主要風險及不明朗因素

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

Principal risks and uncertainties faced by the Group 本集團所面臨之主要風險及不明朗因素	Directors' approach to addressing these risks and uncertainties 董事處理該等風險及不明朗因素的方法
<ul style="list-style-type: none">Failure to obtain new orders could materially affect the Group's financial performance無法取得新訂單或會對本集團之財務表現造成重大影響	<ul style="list-style-type: none">The Group has constantly built up good relationship with key customers and actively solicited new customers本集團一直與主要客戶建立良好關係，並積極與新客戶接洽
<ul style="list-style-type: none">The Group relies on the performance of its project management staff本集團依賴其項目管理員工的表現	<ul style="list-style-type: none">The Group has constantly provided training to project management staff to enhance their performance本集團一直提供培訓予項目管理員工，以改善彼等的表現
<ul style="list-style-type: none">The Group relies on its ability to successfully meet customers' requirements by delivering its visual display solutions and its information technology consulting services in a timely manner本集團依賴其透過及時提供視像顯示解決方案以及資訊科技諮詢服務以成功滿足客戶要求的能力	<ul style="list-style-type: none">The Group has a dedicated project team to work closely with the customers for delivery of services in a timely manner本集團具備專責項目團隊，與客戶緊密合作，以及時提供服務
<ul style="list-style-type: none">The Group relies on its equipment suppliers to supply equipment for certain projects and its subject to risk arising from the late performance or poor performance by such suppliers本集團依賴其設備供應商就若干項目供應設備，並承受有關供應商延遲履約或表現欠佳的風險	<ul style="list-style-type: none">The Group has a dedicated technical team to closely monitor the development and manufacturing process of the relevant equipment in the production sites of the equipment suppliers to ensure the relevant equipment is produced with agreed standard in a timely manner本集團具備專責技術團隊以於設備供應商的生產現場密切監察相關設備之開發及製作過程，以確保相關設備乃按協定標準及時生產
<ul style="list-style-type: none">The Group relies on a small number of customer for its information technology consulting services business本集團依賴資訊科技諮詢服務業務的少數客戶	<ul style="list-style-type: none">The Group has maintained good relationship with these customers and actively solicited new customers本集團與該等客戶保持良好關係並積極與新客戶接洽

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2024, the Group engaged a total of 122 employees (30 June 2023: 117) including the Directors. For the six months ended 30 June 2024, total staff costs amounted to approximately HK\$15.2 million (six months ended 30 June 2023: approximately HK\$17.4 million). Remuneration (including employees' benefits) is maintained at an attractive level and reviewed on a periodic basis. Employees' salary and relevant benefits are determined on the basis of performance, qualification, experience, positions and the Group's business performance.

EVENTS AFTER THE REPORTING PERIOD

The Directors are not aware of any significant event requiring disclosure that has taken place subsequent to 30 June 2024 and up to the date of this report.

AUDIT COMMITTEE

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

The Audit Committee has reviewed this report and the unaudited condensed consolidated results of the Group for the six months ended 30 June 2024 and the effectiveness of internal control system of the Group.

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

The Directors confirm that during the six months ended 30 June 2024, there has been no purchase, sale or redemption of the Company's listed securities by the Company.

DIRECTORS' AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

During the six months ended 30 June 2024, the Directors are not aware of any business and interest of the Directors nor the controlling shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group.

僱員及薪酬政策

於二零二四年六月三十日，本集團共聘用122名僱員（二零二三年六月三十日：117名），其中包括董事。截至二零二四年六月三十日止六個月，員工成本總額約為15.2百萬港元（二零二三年六月三十日止六個月：17.4百萬港元）。薪酬（包括僱員福利）維持在有吸引力的水平，並定期審查。僱員薪酬及相關福利乃根據彼等的表現、資質、經驗、職位以及本集團業務表現確定。

報告期後事項

於二零二四年六月三十日起至本報告日期，董事並不知悉有發生任何須予披露的重大事件。

審核委員會

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

審核委員會已審閱本報告及本集團截至二零二四年六月三十日止六個月之未經審核簡明綜合業績及本集團內部控制制度的有效性。

購買、出售或贖回本公司上市證券

董事確認，截至二零二四年六月三十日止六個月，本公司概無購買、出售或贖回本公司的上市證券。

董事及控股股東在競爭業務中的權益

截至二零二四年六月三十日止六個月，董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人（定義見GEM上市規則）擁有任何對本集團業務構成或可能構成競爭的業務及權益，亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding Directors' securities transactions on terms no less than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries of all Directors, the Company confirms that all of the Directors complied with such required standard of dealings and its code of conduct regarding directors' securities transactions during the six months ended 30 June 2024.

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

As at 30 June 2024, the interests and short positions of the Directors or the chief executive of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO; or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors as referred to in Rule 5.46 of the GEM Listing Rules, were as follows:

(i) Interests in the Company

Name of Director	Capacity/Nature of interest	Number of Shares (Note 1) 股份數目 (附註1)	Percentage of shareholding 股權百分比
Mr. Yeung Ho Ting Dennis 楊浩廷先生	Beneficial Owner 實益擁有人	36,000,000(L)	3.94%
Ms. Jiang Yu E 姜玉娥女士	Beneficial Owner 實益擁有人	2,994,000 (L)	0.33%
Mr. Cui Hai Bin 崔海濱先生	Beneficial Owner 實益擁有人	1,000,000 (L)	0.11%
Ms. Zhang Yan Ling 張艷玲女士	Beneficial Owner 實益擁有人	1,988,000 (L)	0.22%

Notes:

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

Saved as disclosed above, as at 30 June 2024, none of the Directors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) recorded in the register required to be kept under section 352 of the SFO; or (ii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors as referred to in Rule 5.46 of the GEM Listing Rules.

董事證券交易

本公司已採納一套董事證券交易行為守則，其條款不遜於GEM上市規則第5.48條至第5.67條所載之規定交易標準。本公司對所有董事作出具體查詢後，確認所有董事於截至二零二四年六月三十日止六個月均遵守所規定的交易標準及董事證券交易行為守則。

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

於二零二四年六月三十日，董事或本公司最高行政人員於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債權證中，擁有於根據證券及期貨條例第352條規定須存置的登記冊的權益及淡倉；或根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益及淡倉如下：

(i) 於本公司之權益

附註：

1. 字母「L」代表相關人士於股份中的好倉。

除上文所披露者外，於二零二四年六月三十日，概無董事或本公司最高行政人員於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中擁有(i)記存於根據證券及期貨條例第352條規定須存置的登記冊的權益或淡倉；或(ii)根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益或淡倉。

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

As at 30 June 2024, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had interests or short positions in Shares or underlying Shares which were recorded in the register required to be kept under Section 336 of the SFO:

主要股東及其他人士於股份及相關股份中的權益及淡倉

於二零二四年六月三十日，據董事所知，下列人士（本公司董事或最高行政人員除外）於股份或相關股份中擁有根據證券及期貨條例第336條規定須存置的登記冊的權益或淡倉。

Name of Shareholder	Capacity/Nature of interest	Number of Shares held/ Interested (Note 1) 持有／擁有權益股份數目 (附註1)	Percentage of shareholding 股權百分比
股東姓名	身份／權益性質		
ST MA LTD (Note 2) ST MA LTD (附註2)	Beneficial Owner 實益擁有人	250,611,894(L)	27.40%
Mr. Ma Lie (Note 2) 馬烈先生(附註2)	Interest in a controlled corporation 受控法團權益	250,611,894(L)	27.40%
Yuanyu Enterprise Management Co., Limited (Note 3) 元宇企業管理有限公司 (附註3)	Beneficial Owner 實益擁有人	80,100,000(L)	8.76%
Mr. Zhou Hongyu (Note 3) 周洪宇先生(附註3)	Interest in a controlled corporation 受控法團權益	80,100,000(L)	8.76%

Notes:

- The letter "L" denotes the person's long position in the Shares.
- ST MA LTD is wholly owned by Mr. Ma Lie, an executive Director up to 16 January 2024. By virtue of the SFO, Mr. Ma Lie was deemed to be interested in the Shares held by ST MA LTD.
- Yuanyu Enterprise Management Co., Limited is wholly owned by Mr. Zhou Hongyu. By virtue of the SFO, Mr. Zhou Hongyu was deemed to be interested in the Shares held by Yuanyu Enterprise Management Co., Limited.

附註：

- 字母「L」代表相關人士於股份中的好倉。
- ST MA LTD由本公司執行董事（直至二零二四年一月十六日止）馬烈先生全資擁有。根據證券及期貨條例，馬烈先生被視為於ST MA LTD所持股份中擁有權益。
- 元宇企業管理有限公司由周洪宇先生全資擁有。根據證券及期貨條例，周洪宇先生被視為於元宇企業管理有限公司所持股份中擁有權益。

Save as disclosed above, as at 30 June 2024, no interests or short positions in the Shares or underlying Shares was recorded in the register required to be kept pursuant to Section 336 of the SFO.

除上文披露者外，於二零二四年六月三十日，概無於本公司股份或相關股份中擁有根據證券及期貨條例第336條列入該條規定存置之登記冊的權益或淡倉。

SHARE OPTION SCHEME

The Company conditionally adopted a share option scheme (the “Scheme”) on 19 May 2017. The terms of the Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules. No share option has been granted since the adoption of the Scheme and there was no share option outstanding as at 30 June 2024.

CORPORATE GOVERNANCE

The Company is firmly committed to maintaining and ensuring a high level of corporate governance standards and will review and improve the corporate governance practices and standards constantly. The Company has complied with the code provisions set out in the CG Code (as defined below) contained in Appendix C1 to the GEM Listing Rules (the “CG Code”) during the six months ended 30 June 2024.

COMMUNICATION WITH SHAREHOLDERS

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

OUTLOOK

The Group will make steady progress in accordance with its business plans and its actual operational conditions, so as to facilitate effective implementation of the business objectives of the Company and bring benefits from it.

Apart from the above, the Group will actively explore investment opportunities related to visual display technology and other related information technology in the future to diversify its business scope, thereby creating long-term value for shareholders and the Group.

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

Hong Kong, 23 August 2024

購股權計劃

本公司於二零一七年五月十九日有條件地採納購股權計劃（「該計劃」）。該計劃之條款符合GEM上市規則第23章之條文。自採納該計劃以來概無授予購股權及於二零二四年六月三十日概無未行使之購股權。

企業管治

本公司堅定不移地維持及確保保持高水準的企業管治標準，不斷檢討及完善企業管治常規及標準。本公司於截至二零二四年六月三十日止六個月已遵守GEM上市規則附錄C1所載企業管治守則（定義如下）（「企業管治守則」）所載守則條文。

股東通訊

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

展望

本集團將按照其業務規劃，並結合實際運營情況穩步推進業務發展，以有效落實本公司的各項業務目標並從中獲利。

除上述者外，本集團未來將積極探索有關視像顯示技術及其他相關資訊科技的投資機遇，以多元化發展其業務範疇，從而為股東及本集團創造長期價值。

承董事會命
耀星科技集團股份有限公司
主席
崔海濱

香港，二零二四年八月二十三日