



# CircuTech International Holdings Limited

訊智海國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號: 8051)

**INTERIM  
REPORT**  
中期報告  
**2023**

## 香港聯合交易所有限公司 （「聯交所」）GEM之特色

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。有意投資之人士應了解投資於該等公司之潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

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

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本報告的資料乃遵照聯交所GEM證券上市規則（「GEM上市規則」）而刊載，旨在提供有關訊智海國際控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）之資料；本公司董事（「董事」及「各董事」）願就本報告的資料共同及個別地承擔全部責任。董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。

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

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

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

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This report, for which the directors (the “**Directors**” and each a “**Director**”) of CircuTech International Holdings 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 (the “**GEM Listing Rules**”) for the purpose of giving information with regard to the Company and its subsidiaries (collectively 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.

# 摘要

## HIGHLIGHTS

- 截至二零二三年六月三十日止六個月，本集團錄得營業額約28,500,000港元（截至二零二二年六月三十日止六個月：約315,800,000港元），較去年同期減少約287,300,000港元。
- 截至二零二三年六月三十日止六個月，本集團按規劃進行結構化流程，以發展及鞏固其維修及服務支援分類，從而將本集團毛利率有效提高至約23.7%（截至二零二二年六月三十日止六個月：約5.4%）。
- 截至二零二三年六月三十日止六個月，本集團錄得本公司擁有人應佔溢利約3,100,000港元（截至二零二二年六月三十日止六個月：3,200,000港元）。
- 董事會不建議派付截至二零二三年六月三十日止六個月之中期股息（截至二零二二年六月三十日止六個月：無）。
- The Group recorded a turnover of approximately HK\$28.5 million for the six months ended 30 June 2023 (six months ended 30 June 2022: approximately HK\$315.8 million), representing a decrease of approximately HK\$287.3 million when compared with the same period last year.
- The Group undertook a planned and structured process to develop and strengthen its repair and services support segment which has effectively increased the gross profit margin of the Group to approximately 23.7% for the six months ended 30 June 2023 (six months ended 30 June 2022: approximately 5.4%).
- The Group recorded a profit attributable to the owners of the Company of approximately HK\$3.1 million for the six months ended 30 June 2023 (six months ended 30 June 2022: HK\$3.2 million).
- The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).



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## 中期簡明綜合財務報表的審閱報告

### 致訊智海國際控股有限公司董事會

(於開曼群島註冊成立之有限公司)

## 引言

吾等已審閱列載於第5至35頁的中期簡明綜合財務報表，該等中期簡明綜合財務報表包括訊智海國際控股有限公司及其附屬公司（統稱「**貴集團**」）截至二零二三年六月三十日的簡明綜合財務狀況表與截至該日止六個月期間的相關簡明綜合全面收益表、簡明綜合權益變動表及簡明綜合現金流量表，以及主要會計政策概要和其他附註解釋（「**中期簡明綜合財務報表**」）。香港聯合交易所有限公司GEM證券上市規則規定，就中期財務資料擬備的報告必須符合以上規則的有關條文以及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」（「**香港會計準則第34號**」）。董事負責根據香港會計準則第34號擬備及列報中期簡明綜合財務報表。吾等的責任是根據吾等的審閱對中期簡明綜合財務報表作出結論。本報告僅按照吾等協定的委聘約定條款向閣下（作為整體）作出，除此之外本報告別無其他目的。吾等不會就本報告的內容向任何其他人士負上或承擔任何責任。

## REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### TO THE BOARD OF DIRECTORS OF CIRCUTECH INTERNATIONAL HOLDINGS LIMITED

(incorporated in the Cayman Islands with limited liability)

## INTRODUCTION

We have reviewed the interim condensed consolidated financial statements set out on pages 5 to 35 which comprise the condensed consolidated statement of financial position of CircuTech International Holdings Limited and its subsidiaries (collectively referred to as the “**Group**”) as of 30 June 2023 and the related condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes (the “**interim condensed consolidated financial statements**”). The Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” (“**HKAS 34**”) issued by the Hong Kong Institute of Certified Public Accountants. The Directors are responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on the interim condensed consolidated financial statements based on our review. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.



## 中期簡明綜合財務報表的審閱報告 (續)

### 致訊智海國際控股有限公司董事會 (續)

(於開曼群島註冊成立之有限公司)

### 審閱範圍

吾等已根據香港會計師公會頒布之香港審閱委聘準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱中期財務資料包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據香港審計準則進行審計的範圍為小，故不能令吾等可保證吾等將知悉在審計中可能被發現的所有重大事項。因此，吾等不會發表審計意見。

### 結論

按照吾等的審閱，吾等並無發現任何事項，令吾等相信中期簡明綜合財務報表未有在各重大方面根據香港會計準則第34號擬備。

香港立信德豪會計師事務所有限公司

執業會計師

白德麟

執業證書編號：P06170

香港

二零二三年八月九日

## REPORT ON REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

### TO THE BOARD OF DIRECTORS OF CIRCUTECH INTERNATIONAL HOLDINGS LIMITED (Continued)

(Incorporated in the Cayman Islands with limited liability)

### SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Hong Kong Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

BDO Limited

Certified Public Accountants

Pak Tak Lun

Practising Certificate no. P06170

Hong Kong

9 August 2023

# 中期簡明綜合全面收益表

## INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

		附註 Notes	截至六月三十日止三個月		截至六月三十日止六個月	
			Three months ended 30 June		Six months ended 30 June	
			二零二三年	二零二二年	二零二三年	二零二二年
			2023	2022	2023	2022
			千港元	千港元	千港元	千港元
			HK\$'000	HK\$'000	HK\$'000	HK\$'000
			(未經審核)	(未經審核)	(未經審核)	(未經審核)
			(unaudited)	(unaudited)	(unaudited)	(unaudited)
收入	Revenue	6	15,099	136,413	28,502	315,840
銷售成本	Cost of sales		(11,686)	(128,055)	(21,743)	(298,868)
毛利	Gross profit		3,413	8,358	6,759	16,972
其他收入	Other income		1,698	1,013	2,824	1,802
銷售及分銷成本	Selling and distribution costs		(389)	(1,574)	(805)	(3,724)
行政費用	Administrative expenses		(3,697)	(3,478)	(6,768)	(7,985)
研究及發展支出	Research and development expenditures		(216)	(319)	(433)	(629)
衍生金融工具之公平值 收益/(虧損)	Fair value gain/(loss) on derivative financial instrument		1,987	(312)	1,987	(312)
使用權益法入賬之應佔一間 聯營公司純利	Share of net profit of an associate accounted for using the equity method		158	111	597	241
財務成本	Finance costs		(32)	(19)	(73)	(33)
除所得稅前溢利	Profit before income tax	8	2,922	3,780	4,088	6,332
所得稅開支	Income tax expenses	9	(51)	(1,502)	(352)	(3,140)
<b>本期間溢利</b>	<b>Profit for the period</b>		<b>2,871</b>	<b>2,278</b>	<b>3,736</b>	<b>3,192</b>
本期間其他全面收益：	Other comprehensive income for the period:					
其後可能重新分類至損益之項目	Item that may be reclassified subsequently to profit or loss					
換算海外業務產生之匯兌差額	Exchange differences arising on translation of foreign operations		(12)	(889)	1,037	(878)
將不會重新分類至損益之項目	Item that will not be reclassified to profit or loss					
透過其他全面收益按公平值列值 之權益投資之公平值變動	Changes in the fair value of equity investment at fair value through other comprehensive income		-	146	-	146

## 中期簡明綜合全面收益表 (續)

### INTERIM CONDENSED CONSOLIDATED

### STATEMENT OF COMPREHENSIVE INCOME (Continued)

		截至六月三十日止三個月		截至六月三十日止六個月	
		Three months ended 30 June		Six months ended 30 June	
		二零二三年	二零二二年	二零二三年	二零二二年
		2023	2022	2023	2022
	附註	千港元	千港元	千港元	千港元
	Note	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
本期間其他全面收益	Other comprehensive income for the period	(12)	(743)	1,037	(732)
本期間全面收益總額	Total comprehensive income for the period	2,859	1,535	4,773	2,460
以下人士應佔本期間溢利：	Profit for the period attributable to:				
— 本公司擁有人	— Owners of the Company	2,274	2,278	3,139	3,192
— 非控股權益	— Non-controlling interests	597	—	597	—
		2,871	2,278	3,736	3,192
以下人士應佔全面收益總額：	Total comprehensive income attributable to:				
— 本公司擁有人	— Owners of the Company	2,262	1,535	4,176	2,460
— 非控股權益	— Non-controlling interests	597	—	597	—
		2,859	1,535	4,773	2,460
本公司擁有人應佔每股盈利 (每股港仙)	Earnings per share attributable to owners of the Company (HK cents per share)				
— 基本及攤薄	— Basic and diluted	11	9.72	13.40	13.62

第11至35頁之附註構成本中期簡明綜合財務資料之其中一部份。

The notes on pages 11 to 35 form an integral part of this interim condensed consolidated financial information.

# 中期簡明綜合財務狀況表

## INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

			於二零二三年 六月三十日 As at 30 June 2023 千港元 HK\$'000 (未經審核) (unaudited)	於二零二二年 十二月三十一日 As at 31 December 2022 千港元 HK\$'000 (經審核) (audited)
<b>資產</b>	<b>Assets</b>			
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、廠房及設備	Property, plant and equipment	12	53	74
使用權資產	Right-of-use assets		2,123	3,264
於一間聯營公司之權益	Interest in an associate		6,882	6,053
衍生金融工具	Derivative financial instruments		10,411	8,120
透過其他全面收益按公平值列值之 金融資產	Financial asset at fair value through other comprehensive income		1,597	1,597
			<b>21,066</b>	19,108
<b>流動資產</b>	<b>Current assets</b>			
存貨	Inventories		968	1,563
應收賬款及其他應收款	Trade and other receivables	13	11,691	14,592
現金及現金等價物	Cash and cash equivalents		127,573	138,122
			<b>140,232</b>	154,277
<b>總資產</b>	<b>Total assets</b>		<b>161,298</b>	173,385
<b>權益</b>	<b>Equity</b>			
股本	Share capital	15	4,687	4,687
其他儲備	Other reserves		194,706	193,669
累計虧損	Accumulated losses		(46,659)	(49,798)
本公司擁有人應佔之資本及儲備	Capital and reserves attributable to owners of the Company		<b>152,734</b>	148,558
非控股權益	Non-controlling interests		979	11,486
<b>總權益</b>	<b>Total equity</b>		<b>153,713</b>	160,044



中期簡明綜合財務狀況表 (續)

INTERIM CONDENSED CONSOLIDATED

STATEMENT OF FINANCIAL POSITION (Continued)

			於二零二三年 六月三十日 As at 30 June 2023 千港元 HK\$'000 (未經審核) (unaudited)	於二零二二年 十二月三十一日 As at 31 December 2022 千港元 HK\$'000 (經審核) (audited)
<b>負債</b>	<b>Liabilities</b>			
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及其他應付款	Trade and other payables	14	4,899	5,751
租賃負債	Lease liabilities		1,853	1,995
合約負債	Contract liabilities		200	3,479
應付稅項	Tax payables		256	738
			<b>7,208</b>	11,963
<b>總資產減流動負債</b>	<b>Total assets less current liabilities</b>		<b>154,090</b>	161,422
<b>非流動負債</b>	<b>Non-current liabilities</b>			
租賃負債	Lease liabilities		377	1,378
<b>總負債</b>	<b>Total liabilities</b>		<b>7,585</b>	13,341
<b>權益及負債總額</b>	<b>Total equity and liabilities</b>		<b>161,298</b>	173,385

第11至35頁之附註構成本中期簡明綜合財務資料之其中一部份。

The notes on pages 11 to 35 form an integral part of this interim condensed consolidated financial information.

# 中期簡明綜合權益變動表

## INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

		本公司擁有人應佔 Attributable to owners of the Company								
		股本	股份溢價	匯兌儲備	特別儲備	透過 其他全面收益 按公平值列值 (「透過其他 全面收益按 公平值列值」) Financial asset at fair value through other comprehensive income	累計虧損	總計	非控股權益	總計
		Share capital 千港元 HK\$'000	Share premium 千港元 HK\$'000	Translation reserve 千港元 HK\$'000	Special reserve 千港元 HK\$'000	(“FVOCI”) 千港元 HK\$'000	Accumulated losses 千港元 HK\$'000	Total 千港元 HK\$'000	Non- controlling interests 千港元 HK\$'000	Total 千港元 HK\$'000
於二零二三年一月一日 (經審核)	At 1 January 2023 (audited)	4,687	183,006	(4,462)	14,990	135	(49,796)	148,558	11,486	160,044
附屬公司非控股股東減資	Capital reduction to a non-controlling shareholder of a subsidiary	-	-	-	-	-	-	-	(11,104)	(11,104)
本期間溢利	Profit for the period	-	-	-	-	-	3,139	3,139	597	3,736
截至二零二三年六月三十日止期間 其他全面收益	Other comprehensive income for the period ended 30 June 2023	-	-	-	-	-	-	-	-	-
換算海外業務產生之匯兌差額	Exchange differences on translation of foreign operations	-	-	1,037	-	-	-	1,037	-	1,037
本期間全面收益總額	Total comprehensive income for the period	-	-	1,037	-	-	3,139	4,176	597	4,773
於二零二三年六月三十日 (未經審核)	At 30 June 2023 (unaudited)	4,687	183,006	(3,425)	14,990	135	(46,659)	152,734	979	153,713
於二零二二年一月一日 (經審核)	At 1 January 2022 (audited)	4,687	183,006	(1,447)	14,990	(11)	(55,219)	146,006	-	146,006
本期間溢利	Profit for the period	-	-	-	-	-	3,192	3,192	-	3,192
截至二零二二年六月三十日止期間 其他全面收益	Other comprehensive income for the period ended 30 June 2022	-	-	-	-	-	-	-	-	-
換算海外業務產生之匯兌差額	Exchange differences on translation of foreign operations	-	-	(878)	-	-	-	(878)	-	(878)
透過其他全面收益按公平值列值之 權益投資之公平值變動	Change in the fair value of equity investment at fair value through other comprehensive income	-	-	-	-	146	-	146	-	146
本期間全面收益總額	Total comprehensive income for the period	-	-	(878)	-	146	3,192	2,460	-	2,460
於二零二二年六月三十日 (未經審核)	At 30 June 2022 (unaudited)	4,687	183,006	(2,325)	14,990	135	(52,027)	148,466	-	148,466

本集團之特別儲備乃指根據於二零零一年四月進行集團重組時被購入之附屬公司合計之股本面值與本公司發行股本作為收購代價之面值兩者之差額。

The special reserve of the Group represents the difference between the aggregate of the nominal value of share capital of the subsidiaries acquired pursuant to a group reorganisation in April 2001 and the nominal value of the share capital issued by the Company as consideration for the acquisition.

第11至35頁之附註構成本中期簡明綜合財務資料之其中一部份。

The notes on pages 11 to 35 form an integral part of this interim condensed consolidated financial information.

# 中期簡明綜合現金流量表

## INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

截至六月三十日止六個月  
Six months ended 30 June  
二零二三年 二零二二年  
2023 2022  
千港元 千港元  
HK\$'000 HK\$'000  
(未經審核) (未經審核)  
(unaudited) (unaudited)

<b>經營業務之現金流量</b>	<b>Cash flows from operating activities</b>		
經營業務所得／(所用)之現金	Cash generated from/(used in) operations	1,941	(3,320)
已收利息	Interest received	1,030	46
已付所得稅	Income taxes paid	(923)	(4,199)
<b>經營業務所得／(所用)之現金淨額</b>	<b>Net cash generated from/(used in) operating activities</b>	<b>2,048</b>	<b>(7,473)</b>
<b>投資業務之現金流量</b>	<b>Cash flows from investing activities</b>		
添置物業、廠房及設備	Additions of property, plant and equipment	(8)	-
銷售物業、廠房及設備之所得款項	Proceed from disposal of property, plant and equipment	-	20
<b>投資業務(所用)／所得之現金淨額</b>	<b>Net cash (used in)/generated from investing activities</b>	<b>(8)</b>	<b>20</b>
<b>融資業務之現金流量</b>	<b>Cash flows from financing activities</b>		
受限制存款減少	Decrease in restricted deposit	-	31,194
償還租賃負債之本金部分	Repayment of principal portion of lease liabilities	(965)	(605)
償還租賃負債之利息部分	Repayment of interest portion of lease liabilities	(73)	(33)
非控股權益減資	Capital reduction to non-controlling interest	(11,104)	-
<b>融資業務(所用)／所得之現金淨額</b>	<b>Net cash (used in)/generated from financing activities</b>	<b>(12,142)</b>	<b>30,556</b>
<b>現金及現金等價物(減少)／增加淨額</b>	<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(10,102)</b>	<b>23,103</b>
於期初之現金及現金等價物	Cash and cash equivalents at the beginning of the period	138,122	98,850
現金及現金等價物之匯兌虧損	Exchange losses on cash and cash equivalents	(447)	(882)
於期末之現金及現金等價物	Cash and cash equivalents at the end of the period	127,573	121,071

第11至35頁之附註構成本中期簡明綜合財務資料之其中一部份。

The notes on pages 11 to 35 form an integral part of this interim condensed consolidated financial information.

# 中期簡明綜合財務資料附註

## NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION

### 1. 一般資料

訊智海國際控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）主要從事IT產品的銷售及分銷以及提供IT產品的維修及其他服務支援。

本公司為於開曼群島註冊成立之有限公司，其註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands。

本公司以香港聯合交易所有限公司GEM為第一上市地。

除另有所指外，本中期簡明綜合財務資料乃以港元（「港元」）呈列。

### 2. 編製基準

截至二零二三年六月三十日止六個月之中期簡明綜合財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」及聯交所GEM證券上市規則（「GEM上市規則」）之適用披露規定而編製。

中期簡明綜合財務資料應與根據香港財務報告準則（「香港財務報告準則」）編製之截至二零二二年十二月三十一日止年度之年度財務報表一併閱讀。

該等中期簡明綜合財務報表屬未經審核，惟已由香港立信德豪會計師事務所有限公司根據香港會計師公會頒佈之香港審閱委聘準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。香港立信德豪會計師事務所有限公司致董事會之獨立審閱報告載於第3至4頁。

### 1. GENERAL INFORMATION

CircuTech International Holdings Limited (the “Company”) and its subsidiaries (together, the “Group”) is principally engaged in the sales and distribution of IT products and the provision of repairs and other service support of IT products.

The Company is a limited liability company incorporated in the Cayman Islands. The address of its registered office is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands.

The Company has its primary listing on GEM of The Stock Exchange of Hong Kong Limited.

This interim condensed consolidated financial information is presented in Hong Kong dollars (“HK\$”), unless otherwise stated.

### 2. BASIS OF PREPARATION

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

The interim condensed consolidated financial information should be read in conjunction with the annual financial statements for the year ended 31 December 2022, which have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”).

These interim condensed consolidated financial statements are unaudited, but has been reviewed by BDO Limited in accordance with Hong Kong Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the HKICPA. BDO Limited’s independent review report to the Board of Directors is included on pages 3 to 4.

### 3. 會計政策

除採納於截至二零二三年十二月三十一日止財政年度生效的準則之修訂本及新準則外，編製中期簡明綜合財務資料所採用之主要會計政策與截至二零二二年十二月三十一日止年度之年度財務報表所述該等年度財務報表所採用者一致。以下新訂及經修訂準則及詮釋於二零二三年一月一日開始之財政年度首次強制生效。

香港財務報告準則第17號「保險合約」及相關修訂本

香港會計準則第1號修訂本「財務報表之呈列」及香港財務報告準則實務報告第2號修訂本「作出重大判斷：會計政策披露」

香港會計準則第8號修訂本「會計估計之定義」

香港會計準則第12號修訂本「所得稅：與單一交易產生之資產及負債相關之遞延稅項」

香港會計準則第12號修訂本「國際稅務改革－第二支柱規則範本」

除下文所述外，採納香港財務報告準則修訂本不會對本集團截至二零二三年六月三十日止六個月之未經審核中期簡明綜合財務資料造成重大影響。

### 3. ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of the interim condensed consolidated financial information are consistent with those of the annual financial statements for the year ended 31 December 2022, as described in those annual financial statements, except for the adoption of amendments to standards and new standard effective for the financial year ending 31 December 2023. The following new and amended standards and interpretation are mandatory for the first time for the financial year beginning on 1 January 2023.

HKFRS 17 – Insurance Contracts and the related Amendments

Amendments to HKAS 1, Presentation of financial statements and HKFRS Practice Statement 2, Making materiality judgements: Disclosure of accounting policies

Amendments to HKAS 8, Definition of accounting estimates

Amendments to HKAS 12, Income taxes: Deferred tax related to assets and liabilities arising from a single transaction

Amendments to HKAS 12, International Tax Reform - Pillar Two Model Rules

Except as described below, the adoption of the amendments to HKFRSs did not have a material impact on the Group's unaudited interim condensed consolidated financial information for the six months ended 30 June 2023.



### 3. 會計政策 (續)

#### 應用香港財務報告準則第17號及相關修訂本的影響

香港財務報告準則第17號於二零二三年一月一日或之後開始的年度報告期間取代香港財務報告準則第4號。

香港財務報告準則第17號就保險合約引入國際一致的會計處理方法。於採納香港財務報告準則第17號前，全球對保險合約的會計處理及披露有重大分歧，當中香港財務報告準則第4號允許遵循多種舊有的會計處理方式。

香港財務報告準則第17號將保險合約界定為本集團向另一方（投保人）接納重大保險風險的合約，同意在特定不確定未來事件（受保事項）對投保人造成不利影響時向投保人作出賠償。

本集團訂立的若干合約（如客戶保證類保障）符合香港財務報告準則第17號項下保險合約的定義。然而，該等合約不屬於香港財務報告準則第17號的特定範圍，故本集團繼續根據相關會計準則對該等合約作出會計處理。因此，於本期間應用香港財務報告準則第17號對中期簡合綜合財務報表並無重大影響。

### 3. ACCOUNTING POLICIES (Continued)

#### Impacts on application of HKFRS 17 and the related amendments

HKFRS 17 replaces HKFRS 4 for annual reporting periods beginning on or after 1 January 2023.

HKFRS 17 introduces an internationally consistent approach to the accounting for insurance contracts. Prior to HKFRS 17, significant diversity has existed worldwide relating to the accounting for and disclosure of insurance contracts, with HKFRS 4 permitting many previous accounting approaches to be followed.

HKFRS 17 defines an insurance contract as a contract under which the Group accept significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder.

Certain contracts entered into by the Group, e.g. assurance type warranty to customers, meet the definition of insurance contracts under HKFRS 17. However, these contracts are specifically scoped out from HKFRS 17 and the Group continues to account for these contracts under relevant accounting standards. Therefore, the application of HKFRS 17 in the current period had no material impact on the interim condensed consolidated financial statements.

## 4. 估計

編製中期財務資料要求管理層作出影響應用會計政策及資產與負債之呈報金額、收入及開支之判斷、估計及假設。實際結果或會有別於該等估計。

於編製本中期簡明綜合財務資料時，管理層在應用本集團之會計政策所作出之重大判斷以及估計不明朗因素之主要來源與截至二零二二年十二月三十一日止年度綜合財務報表所應用者相同。

## 5. 金融風險管理及金融工具

### 5.1 金融風險因素

本集團之活動令其面臨各種金融風險：市場風險（包括貨幣風險及現金流量利率風險）、信貸風險及流動資金風險。

中期簡明綜合財務資料並無包括年度財務報表所規定之所有金融風險管理資料及披露，且應與本集團於二零二二年十二月三十一日之年度綜合財務報表一併閱讀。

風險管理政策自年末起並無任何變動。

### 5.2 流動資金風險

與年末比，金融負債之合約未貼現現金流出並無重大變動。

## 4. ESTIMATES

The preparation of interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing this interim condensed consolidated financial information, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 December 2022.

## 5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

### 5.1 Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including currency risk and cash flow interest rate risk), credit risk and liquidity risk.

The interim condensed consolidated financial information does not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 December 2022.

There have been no changes in the risk management policies since year end.

### 5.2 Liquidity risk

Compared to year end, there was no material change in the contractual undiscounted cash outflows for financial liabilities.

## 5. 金融風險管理及金融工具 (續)

### 5.3 公平值估計

本集團之金融資產(包括現金及現金等價物及應收賬款及其他應收款);及金融負債(包括應付賬款及其他應付款、租賃負債及合約負債)因短期內到期,故賬面值與其公平值相若。並無於活躍市場買賣之金融工具之公平值乃採用估值技術釐定。

按於資產負債表日期之公平值計量之金融工具之賬面值,於香港財務報告準則第13號「公平值計量」所界定之公平值層級中的三個等級分類,而各金融工具之公平值根據對公平值計量而言屬重大之最低層輸入數據而整個分類。所界定之等級如下:

- 相同資產或負債於活躍市場之報價(未經調整)(第1層)。
- 資產或負債直接(即價格)或間接(即源自價格)可觀察之第1層所涵蓋之報價以外之輸入數據(第2層)。
- 並非根據可觀察市場數據得出之資產或負債之輸入數據(即不可觀察輸入數據)(第3層)。

## 5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

### 5.3 Fair value estimation

The carrying amounts of the Group's financial assets including cash and cash equivalents and trade and other receivables; and financial liabilities including trade and other payables, lease liabilities and contract liabilities approximate their fair values due to their short maturities. The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques.

The carrying value of financial instruments measured at fair value at the balance sheet date are categorised among the three levels of the fair value hierarchy defined in HKFRS 13, "Fair Value Measurement", with the fair value of each financial instrument categorised in its entirety based on the lowest level of input that is significant to that fair value measurement. The levels are defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

5. 金融風險管理及金融工具 (續)

5.3 公平值估計 (續)

下表呈列本集團按公平值計量之金融資產。

		第1層 Level 1 千港元 HK\$'000	第2層 Level 2 千港元 HK\$'000	第3層 Level 3 千港元 HK\$'000	總計 Total 千港元 HK\$'000
於二零二三年六月三十日 (未經審核)		At 30 June 2023 (unaudited)			
<b>金融資產</b>	<b>Financial assets</b>				
衍生金融工具	Derivative financial instruments	-	-	10,411	10,411
透過其他全面收益按公平值列值之金融資產	Financial asset at FVOCI	-	-	1,597	1,597
於二零二二年十二月三十一日 (經審核)		At 31 December 2022 (audited)			
<b>金融資產</b>	<b>Financial assets</b>				
衍生金融工具	Derivative financial instruments	-	-	8,120	8,120
透過其他全面收益按公平值列值之金融資產	Financial asset at FVOCI	-	-	1,597	1,597

於截至二零二三年六月三十日止六個月及截至二零二二年十二月三十一日止年度，第1層、第2層及第3層之間並無轉撥。

5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

5.3 Fair value estimation (Continued)

The following table presents the Group's financial asset that is measured at fair value.

		第1層 Level 1 千港元 HK\$'000	第2層 Level 2 千港元 HK\$'000	第3層 Level 3 千港元 HK\$'000	總計 Total 千港元 HK\$'000
於二零二二年十二月三十一日 (經審核)		At 31 December 2022 (audited)			
<b>金融資產</b>	<b>Financial assets</b>				
衍生金融工具	Derivative financial instruments	-	-	8,120	8,120
透過其他全面收益按公平值列值之金融資產	Financial asset at FVOCI	-	-	1,597	1,597

There were no transfers between Levels 1, 2 and 3 during the six months ended 30 June 2023 and the year ended 31 December 2022.

5. 金融風險管理及金融工具 (續)

5.4 釐定公平值所用估值技術

釐定衍生金融工具之公平值所用估值技術為具貼現現金流量分析的概率方法。公平值乃透過考慮各情境下五年期間之現金流量預測釐定。超過五年期間之現金流量使用最終增長率推算。概率方法涉及分析各可能情境下之數值並根據各情境獲分配之概率將有關數值匯總。

釐定透過其他全面收益按公平值列值之金融資產之公平值所用估值技術為貼現現金流量分析。根據財務預算及預測，使用現金流量預測釐定公平值涵蓋五年期間。超過五年期間之現金流量使用最終增長率推算。

5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

5.4 Valuation techniques used to determine fair values

The valuation technique used to determine fair value of derivative financial instruments is the probabilistic approach with discounted cash flow analysis. Fair value is determined by considering cash flow projections for a five-year period across various scenarios. Beyond the five-year period, cash flow is extrapolated using the terminal growth rate. The probabilistic approach involves analysing the value under each possible scenario and aggregating them based on the probability assigned to each scenario.

The valuation technique used to determine fair value of financial asset at FVOCI is discounted cash flow analysis. Based on the financial budgets and forecast, the determination of fair value use cash flow projections covering a five-year period. Cash flows beyond the five-year period are extrapolated using terminal growth rate.



5. 金融風險管理及金融工具 (續)

5.5 使用重大不可觀察輸入數據 (第3層) 之公平值計量

下表呈列截至二零二三年六月三十日止六個月及截至二零二二年十二月三十一日止年度第3層項目之變動：

5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

5.5 Fair value measurements using significant unobservable inputs (level 3)

The following table presents the changes in level 3 items for the six months ended 30 June 2023 and year ended 31 December 2022:

		金融資產 Financial assets	透過其他全面 收益按公平值 列值之金融資產 Financial asset at FVOCI
	衍生金融工具 Derivative financial instruments	千港元 HK\$'000	千港元 HK\$'000
於二零二一年十二月三十一日 之結餘 (經審核)	Balance at 31 December 2021 (audited)	9,972	1,451
公平值變動	Changes in the fair value	(1,010)	146
匯兌差額	Exchange differences	(842)	-
於二零二二年十二月三十一日 之結餘 (經審核)	Balance at 31 December 2022 (audited)	8,120	1,597
公平值變動	Changes in the fair value	1,987	-
匯兌差額	Exchange differences	304	-
於二零二三年六月三十日之 結餘 (未經審核)	Balance at 30 June 2023 (unaudited)	10,411	1,597

透過其他全面收益按公平值列值之金融資產及衍生金融工具之公平值乃根據貼現現金流量使用不可觀察輸入數據 (包括收入增長率及風險調整貼現率) 釐定。

The fair value of the financial asset at FVOCI and derivative financial instruments were determined based on discounted cash flow with unobservable inputs including revenue growth rates and risk adjusted discount rate.

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

5. 金融風險管理及金融工具 (續)

5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

5.6 估值輸入數據及與公平值之關係

5.6 Valuation inputs and relationships to fair value

概述	於下列日期之公平值		不可觀察輸入數據 (附註(i))	輸入數據範圍 (概率加權)	不可觀察輸入數據與公平值之關係	
Description	Fair value at		Unobservable inputs (Note (i))	Range of inputs (probability-weighted)	Relationship of unobservable inputs to fair value	
	二零二三年 六月三十日 30 June 2023 千港元 HK\$'000 (未經審核) (unaudited)	二零二二年 十二月 三十一日 31 December 2022 千港元 HK\$'000 (經審核) (audited)		二零二三年 六月三十日 30 June 2023	二零二二年 十二月 三十一日 31 December 2022	
有關於一間聯營公司權益之衍生金融工具	10,411	8,120	年度收入增長率 Annual revenue growth rate	3-12%	2-9%	倘年度收入增長率或最終增長率上升，或風險調整貼現率降低，則公平值將會增加；倘年度收入增長率或最終增長率降低，或風險調整貼現率上升，則公平值將會減少。
Derivative financial instruments in relation to the interest in an associate			最終增長率 Terminal growth rate	2.3%	2.3%	
			風險調整貼現率 Risk-adjusted discount rate	15%	15.5%	If annual revenue growth rate or terminal growth rate increases, or risk-adjusted discount rate decreases, the fair value would increase; if annual revenue growth rate or terminal growth rate decreases, or risk-adjusted discount rate increases, the fair value would decrease.
非上市股本證券	1,597	1,597	年度收入增長率 Annual revenue growth rate	8-10%	8-10%	倘年度收入增長率或最終增長率上升，或風險調整貼現率降低，則公平值將會增加；倘年度收入增長率或最終增長率降低，或風險調整貼現率上升，則公平值將會減少。
Unlisted equity security			最終增長率 Terminal growth rate	4%	4%	
			風險調整貼現率 Risk-adjusted discount rate	17.5%	17.5%	If annual revenue growth rate or terminal growth rate increases, or risk-adjusted discount rate decreases, the fair value would increase; if annual revenue growth rate or terminal growth rate decreases, or risk-adjusted discount rate increases, the fair value would decrease.

## 5. 金融風險管理及金融工具 (續)

### 5.6 估值輸入數據及與公平值之關係 (續)

附註：

- (i) 不可觀察輸入數據之間並無會對公平值構成重大影響之重大相互關係。
- (ii) 涵蓋五年預測期間之平均收入增長率為8.4% (二零二二年十二月三十一日：8.4%)。

### 5.7 估值程序

本集團之財務部對非財產項目進行財務申報所需的估值(包括第3層公平值)。其直接向管理層匯報。於各中期及年度報告日期就估值程序及結果進行討論。

本集團使用之主要第3層輸入數據乃由以下各項得出及評估：

- 金融資產之貼現率乃使用資本資產定價模型釐定以計算反映金錢時間價值之當前市場評估及該資產之特定風險之稅前比率。
- 交易對方之特定風險調整(包括有關信貸違約率之假設)乃由本集團內部信貸風險管理小組釐定之信貸風險等級得出。

## 5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

### 5.6 Valuation inputs and relationships to fair value (Continued)

Notes:

- (i) There were no significant inter-relationship between unobservable inputs that materially affect fair value.
- (ii) The average revenue growth rate covering the five-year forecast period was 8.4% (31 December 2022: 8.4%).

### 5.7 Valuation processes

The finance department of the Group performs valuations of non-property items required for financial reporting purposes, including level 3 fair values. They report directly to the management. Discussions of valuation processes and results are held at each interim and annual reporting date.

The main level 3 inputs used by the Group are derived and evaluated as follows:

- Discount rates for financial asset are determined using a capital asset pricing model to calculate a pre-tax rate that reflects current market assessments of the time value of money and the risk specific to the asset.
- Risk adjustments specific to the counterparties (including assumptions about credit default rates) are derived from credit risk gradings determined by the Group's internal credit risk management group.

## 中期簡明綜合財務資料附註 (續)

## NOTES TO THE INTERIM CONDENSED

## CONSOLIDATED FINANCIAL INFORMATION (Continued)

### 5. 金融風險管理及金融工具 (續)

#### 5.7 估值程序 (續)

- 非上市股本證券之年度收入增長率及最終增長率乃根據類似公司之市場資料估計。

第3層公平值之變動於各報告期末於管理層及財務部進行半年估值討論時予以分析。作為有關討論之一部分，財務部呈列解釋公平值變動之原因之報告。

### 6. 收入

本集團該等期間來自其主要產品及服務之收入分析如下：

		截至六月三十日止三個月		截至六月三十日止六個月	
		二零二三年	二零二二年	二零二三年	二零二二年
		2023	2022	2023	2022
		千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
銷售及分銷IT產品	Sales and distribution of IT products	9,620	134,552	20,530	312,184
維修及服務支援	Repairs and service support	5,479	1,861	7,972	3,656
來自客戶合約之收入	Revenue from contracts with customers	15,099	136,413	28,502	315,840

按收入確認時間分拆來自客戶合約之收入於附註7披露。

### 5. FINANCIAL RISK MANAGEMENT AND FINANCIAL INSTRUMENTS

(Continued)

#### 5.7 Valuation processes (Continued)

- Annual revenue growth rate and terminal growth rate for unlisted equity securities are estimated based on market information for similar types of companies.

Changes in level 3 fair values are analysed at the end of each reporting period during the half-yearly valuation discussion between the management and the finance department. As part of this discussion, the finance department presents a report that explains the reason for the fair value movements.

### 6. REVENUE

An analysis of the Group's revenue from its major products and services for the periods is as follows:

		截至六月三十日止三個月		截至六月三十日止六個月	
		二零二三年	二零二二年	二零二三年	二零二二年
		2023	2022	2023	2022
		千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
銷售及分銷IT產品	Sales and distribution of IT products	9,620	134,552	20,530	312,184
維修及服務支援	Repairs and service support	5,479	1,861	7,972	3,656
來自客戶合約之收入	Revenue from contracts with customers	15,099	136,413	28,502	315,840

Disaggregation of revenue from contracts with customers by the timing of revenue recognition is disclosed in Note 7.

## 7. 分類資料

本集團主要從事IT產品的銷售及分銷以及提供IT產品的維修及其他服務支援。

首席營運決策者已被確定為本公司之執行董事(「執行董事」)。執行董事已根據彼等審閱用於作出策略決定之資料釐定營運分類。

管理層從產品角度審視業務，從而評估銷售及分銷IT產品以及維修及服務支援之表現。

於截至二零二三年及二零二二年六月三十日止六個月，本集團之營運及呈報分類如下：

銷售及分銷 — 設計、製造及營  
IT產品 銷視像監控系統  
以及分銷第三方  
IT產品

維修及服務 — 提供電子產品維  
支援 修、維護及其他  
服務支援

## 7. SEGMENT INFORMATION

The Group is principally engaged in the sales and distribution of IT products and the provision of repairs and other service support of IT products.

The chief operating decision-makers have been identified as the executive directors of the Company (the “**Executive Directors**”). The Executive Directors have determined the operating segments based on the information reviewed by them that are used to make strategic decisions.

Management considers the business from a product perspective whereby management assesses the performance of sales and distribution of IT products and repairs and service support.

During the six months ended 30 June 2023 and 2022, the Group’s operating and reporting segments are as follows:

Sales and — Designs, manufactures and  
distribution of IT — markets video surveillance  
products systems and distributes third-  
party IT products

Repairs and service — Provision of repairs, maintenance  
support and other service support for  
electronic products



中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

7. 分類資料 (續)

分類收入及業績

截至二零二三年及二零二二年六月三十日止六個月及三個月，就可呈報分類向執行董事提供之分類資料如下：

截至二零二三年六月三十日止六個月 (未經審核)

7. SEGMENT INFORMATION (Continued)

Segment revenue and results

The segment information provided to the Executive Directors for the reportable segments for the six months ended and three months ended 30 June 2023 and 2022 is as follows:

Six months ended 30 June 2023 (unaudited)

		銷售及 分銷IT產品 Sales and distribution of IT products 千港元 HK\$'000	維修及 服務支援 Repairs and service support 千港元 HK\$'000	總計 Total 千港元 HK\$'000
來自外部客戶之收入	Revenue from external customers	20,530	7,972	28,502
收入確認時間	Time of revenue recognition			
— 於某一時間點	– At a point in time	20,530	7,972	28,502
— 於一段時間	– Over time	–	–	–
分類溢利	Segment profit	1,071	2,400	3,471
銀行存款利息收入	Interest income from bank deposits			1,190
其他收入	Other income			1,634
薪金、工資及其他福利	Salaries, wages and other benefits			(1,804)
折舊費用	Depreciation charges			(977)
衍生金融工具公平值	Fair value gain on derivative financial instrument			1,987
收益				(73)
財務成本	Finance costs			(1,937)
未分配公司開支 (附註)	Unallocated corporate expenses (Note)			(1,937)
經營溢利	Operating profit			3,491
使用權益法入賬之應佔一間聯營公司純利	Share of net profit of an associate accounted for using the equity method			597
除所得稅前溢利	Profit before income tax			4,088
所得稅開支	Income tax expenses			(352)
本期間溢利	Profit for the period			3,736

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

7. 分類資料 (續)

分類收入及業績 (續)

截至二零二三年六月三十日止三個月 (未經審核)

7. SEGMENT INFORMATION (Continued)

Segment revenue and results (Continued)

Three months ended 30 June 2023 (unaudited)

		銷售及 分銷IT產品 Sales and distribution of IT products 千港元 HK\$'000	維修及 服務支援 Repairs and service support 千港元 HK\$'000	總計 Total 千港元 HK\$'000
來自外部客戶之收入	Revenue from external customers	9,620	5,479	15,099
收入確認時間	Time of revenue recognition			
— 於某一時間點	– At a point in time	9,620	5,479	15,099
— 於一段時間	– Over time	–	–	–
分類溢利	Segment profit	613	1,371	1,984
銀行存款利息收入	Interest income from bank deposits			711
其他收入	Other income			987
薪金、工資及其他福利	Salaries, wages and other benefits			(1,097)
折舊費用	Depreciation charge			(733)
衍生金融工具公平值 收益	Fair value gain on derivative financial instrument			1,987
財務成本	Finance costs			(32)
未分配公司開支 (附註)	Unallocated corporate expenses (note)			(1,043)
經營溢利	Operating profit			2,764
使用權益法入賬之應佔 一間聯營公司純利	Share of net profit of an associate accounted for using the equity method			158
除所得稅前溢利	Profit before income tax			2,922
所得稅開支	Income tax expenses			(51)
本期間溢利	Profit for the period			2,871

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

7. 分類資料 (續)

分類收入及業績 (續)

截至二零二二年六月三十日止六個月 (未經審核)

7. SEGMENT INFORMATION (Continued)

Segment revenue and results (Continued)

Six months ended 30 June 2022 (unaudited)

		銷售及 分銷IT產品 Sales and distribution of IT products 千港元 HK\$'000	維修及 服務支援 Repairs and service support 千港元 HK\$'000	總計 Total 千港元 HK\$'000
<b>來自外部客戶之收入</b>	<b>Revenue from external customers</b>	312,184	3,656	315,840
<b>收入確認時間</b>	<b>Time of revenue recognition</b>			
— 於某一時間點	— At a point in time	312,184	3,595	315,779
— 於一段時間	— Over time	—	61	61
<b>分類溢利</b>	<b>Segment profit</b>	7,607	1,160	8,767
銀行存款利息收入	Interest income from bank deposits			42
其他收入	Other income			1,524
薪金、工資及其他福利	Salaries, wages and other benefits			(1,226)
折舊費用	Depreciation charge			(1,742)
衍生金融工具公平值虧損	Fair value loss on derivative financial instrument			(312)
財務成本	Finance costs			(33)
未分配公司開支 (附註)	Unallocated corporate expenses (note)			(929)
<b>經營溢利</b>	<b>Operating profit</b>			6,091
使用權益法入賬之應佔一間聯營公司純利	Share of net profit of an associate accounted for using the equity method			241
<b>除所得稅前溢利</b>	<b>Profit before income tax</b>			6,332
所得稅開支	Income tax expenses			(3,140)
<b>本期間溢利</b>	<b>Profit for the period</b>			3,192

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

7. 分類資料 (續)

分類收入及業績 (續)

截至二零二二年六月三十日止三個月 (未經審核)

7. SEGMENT INFORMATION (Continued)

Segment revenue and results (Continued)

Three months ended 30 June 2022 (unaudited)

		銷售及 分銷IT產品 Sales and distribution of IT products 千港元 HK\$'000	維修及 服務支援 Repairs and service support 千港元 HK\$'000	總計 Total 千港元 HK\$'000
來自外部客戶之收入	Revenue from external customers	134,552	1,861	136,413
收入確認時間	Time of revenue recognition			
— 於某一時間點	— At a point in time	134,552	1,861	136,413
— 於一段時間	— Over time	—	—	—
分類溢利	Segment profit	4,142	721	4,863
銀行存款利息收入	Interest income from bank deposits			21
其他收入	Other income			756
薪金、工資及其他福利	Salaries, wages and other benefits			(437)
折舊費用	Depreciation charge			(862)
衍生金融工具公平值虧損	Fair value loss on derivative financial instrument			(312)
財務成本	Finance costs			(19)
未分配公司開支 (附註)	Unallocated corporate expenses (note)			(341)
經營溢利	Operating profit			3,669
使用權益法入賬之應佔一間聯營公司純利	Share of net profit of an associate accounted for using the equity method			111
除所得稅前溢利	Profit before income tax			3,780
所得稅開支	Income tax expenses			(1,502)
本期間溢利	Profit for the period			2,278

附註：

未分配公司開支指一般公司開支，如執行人員薪金及其他未分配一般及行政開支。

Note:

Unallocated corporate expenses represent general corporate expenses such as executive salaries and other unallocated general and administrative expenses.

## 中期簡明綜合財務資料附註 (續)

### NOTES TO THE INTERIM CONDENSED

### CONSOLIDATED FINANCIAL INFORMATION (Continued)

#### 7. 分類資料 (續)

##### 地區資料

期內，本集團主要與亞洲客戶開展業務活動。收入乃根據本集團客戶所在地點進行分配。下表列示按地點劃分之來自外部客戶之收入金額。

#### 7. SEGMENT INFORMATION (Continued)

##### Geographical information

The Group's business activities are conducted predominantly with customers in Asia during the period. Revenue is allocated based on the location where the Group's customers are located. The amount of its revenue from external customers by location is shown in the table below.

		截至六月三十日止三個月		截至六月三十日止六個月	
		Three months ended		Six months ended	
		30 June		30 June	
		二零二三年	二零二二年	二零二三年	二零二二年
		2023	2022	2023	2022
		千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
日本	Japan	8,452	178	15,033	1,166
香港	Hong Kong	3,690	4,281	6,660	15,010
澳洲	Australia	1,400	1,861	2,818	3,595
美國	United States	1,239	97,347	2,651	201,680
台灣	Taiwan	1	23,576	1	69,045
荷蘭	Netherlands	-	8,688	-	24,492
其他	Others	317	482	1,339	852
		15,099	136,413	28,502	315,840



中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

8. 除所得稅前溢利

除所得稅前溢利經扣除及計入下列項目後達致：

8. PROFIT BEFORE INCOME TAX

Profit before income tax is arrived at after charging and crediting the following:

	截至六月三十日止三個月 Three months ended 30 June		截至六月三十日止六個月 Six months ended 30 June	
	二零二三年 2023 千港元 HK\$'000 (未經審核) (unaudited)	二零二二年 2022 千港元 HK\$'000 (未經審核) (unaudited)	二零二三年 2023 千港元 HK\$'000 (未經審核) (unaudited)	二零二二年 2022 千港元 HK\$'000 (未經審核) (unaudited)
物業、廠房及設備之折舊	15	581	30	1,168
使用權資產之折舊	459	303	965	596
租賃負債利息開支	32	19	73	33
短期租賃開支	124	105	222	223
利息收入	(711)	(25)	(1,190)	(46)
匯兌虧損／(收益)淨額	(32)	(127)	113	(27)
衍生金融工具之公平值(收益)／虧損	(1,987)	312	(1,987)	312
租賃修改之收益(淨存貨撥備撥回)／淨存貨撥備(已列入銷售成本)	(4)	(9)	(4)	(9)
租金收入	18	677	(89)	1,479
政府補貼(附註)	(600)	(600)	(1,200)	(1,200)
	-	(240)	-	(240)

附註：

政府補貼乃根據「保就業」計劃(「保就業計劃」)授出作為第二輪防疫抗疫基金，旨在維持員工就業。本集團須承諾僱用足夠數目月薪為8,000港元或以上的僱員，不少於自選「全額補貼人數」，並將所有工資補貼用於向僱員支付工資。截至二零二三年六月三十日止六個月，本集團並無將根據「保就業」計劃獲得的任何政府補貼確認為中期簡明綜合全面收益表中的「其他收入」(截至二零二二年六月三十日止六個月：約240,000港元)。

Note:

The government subsidies were granted under the Employment Support Scheme ("ESS") as the second round of the Anti-epidemic Fund, which aims to retain staff employment. The Group is required to undertake to employ sufficient number of employees with a monthly wage of HK\$8,000 or above is no less than the chosen "full subsidy headcount" and to spend all the wage subsidies on paying wages to the employees. For the six months ended 30 June 2023, the Group did not recognise any government subsidies from the ESS as "Other income" in the interim condensed consolidated statement of comprehensive income (six months ended 30 June 2022: approximately HK\$240,000).

## 中期簡明綜合財務資料附註 (續)

## NOTES TO THE INTERIM CONDENSED

## CONSOLIDATED FINANCIAL INFORMATION (Continued)

### 9. 所得稅開支

截至二零二三年十二月三十一日止年度，香港利得稅乃就估計應課稅溢利按16.5%之稅率計提撥備（二零二二年：16.5%），惟本集團一間附屬公司除外，該公司為符合利得稅兩級制的合資格實體。該附屬公司應課稅溢利之首2,000,000港元（二零二二年：2,000,000港元）按8.25%（二零二二年：8.25%）繳稅，而餘下應課稅溢利按16.5%（二零二二年：16.5%）繳稅。

海外溢利之稅項乃就本期間估計應課稅溢利按本集團營運所在國家／地區之當前稅率計算。

### 9. INCOME TAX EXPENSES

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for the year ending 31 December 2023 (2022: 16.5%), except for one subsidiary of the Group which is a qualifying entity under the two-tier profits tax rates regime. The first HK\$2,000,000 (2022: HK\$2,000,000) of assessable profits of this subsidiary are taxed at 8.25% (2022: 8.25%) and the remaining assessable profits are taxed at 16.5% (2022: 16.5%).

Taxation on overseas profit has been calculated on the estimated assessable profit for the period at the rates of taxation prevailing in the countries/places in which the Group operates.

		截至六月三十日止三個月		截至六月三十日止六個月	
		Three months ended		Six months ended	
		30 June		30 June	
		二零二三年	二零二二年	二零二三年	二零二二年
		2023	2022	2023	2022
		千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
即期稅項	Current tax				
— 香港利得稅	— Hong Kong Profits Tax	(84)	—	8	—
— 海外稅項	— Overseas taxation	135	1,502	344	3,140
所得稅開支	Income tax expenses	51	1,502	352	3,140

### 10. 股息

董事會不建議派付截至二零二三年六月三十日止六個月之中期股息（截至二零二二年六月三十日止六個月：無）。

### 10. DIVIDEND

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

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

11. 每股盈利

11. EARNINGS PER SHARE

(a) 基本

每股基本盈利乃按本公司擁有人應佔溢利除以該等期間發行在外普通股之加權平均數計算。

(a) Basic

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by weighted average number of ordinary shares outstanding during the periods.

		截至六月三十日止三個月		截至六月三十日止六個月	
		Three months ended		Six months ended	
		30 June		30 June	
		二零二三年	二零二二年	二零二三年	二零二二年
		2023	2022	2023	2022
		千港元	千港元	千港元	千港元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
計算每股基本盈利所用之本公司普通股權益股東應佔本期間溢利	Profit for the period attributable to the ordinary equity shareholders of the Company in calculating basic earnings per share	2,274	2,278	3,139	3,192
計算每股基本盈利時用作分母之普通股加權平均數 (千股)	Weighted average number of ordinary shares used as the denominator in calculating basic earnings per share ('000)	23,434	23,434	23,434	23,434
本公司普通股權益股東應佔每股基本盈利 (每股港仙)	Basic earnings per share attributable to the ordinary equity shareholders of the Company (HK cents per share)	9.70	9.72	13.40	13.62

(b) 攤薄

每股攤薄盈利等於每股基本盈利，因為為於兩個呈列期間概無已發行在外之潛在攤薄股份。

(b) Diluted

Diluted earnings per share is equal to basic earnings per share as there was no dilutive potential share outstanding in both periods presented.

## 中期簡明綜合財務資料附註 (續)

### NOTES TO THE INTERIM CONDENSED

### CONSOLIDATED FINANCIAL INFORMATION (Continued)

#### 12. 物業、廠房及設備

截至二零二三年六月三十日止六個月，本集團購置辦公室設備約8,000港元(截至二零二二年六月三十日止六個月：零港元)，並提早終止辦公室租賃，而租賃修訂收益約為4,000港元(截至二零二二年六月三十日止六個月：9,000港元)。

#### 12. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group acquired office equipment of approximately HK\$8,000 (six months ended 30 June 2022: HK\$Nil) and early terminated the lease of an office and there was a gain on modification of lease of approximately HK\$4,000 (six months ended 30 June 2022: HK\$9,000).

#### 13. 應收賬款及其他應收款

#### 13. TRADE AND OTHER RECEIVABLES

		於二零二三年 六月三十日	於二零二二年 十二月三十一日
		As at 30 June 2023	As at 31 December 2022
		千港元 HK\$'000	千港元 HK\$'000
		(未經審核)	(經審核)
		(unaudited)	(audited)
應收賬款	Trade receivables	2,241	6,656
按金及其他應收款	Deposit and other receivables	8,957	4,121
按攤銷成本計量之金融資產	Financial assets at amortised cost	11,198	10,777
預付款項	Prepayments	493	3,815
應收賬款及其他應收款總額	Total trade and other receivables	11,691	14,592

## 中期簡明綜合財務資料附註 (續)

### NOTES TO THE INTERIM CONDENSED

### CONSOLIDATED FINANCIAL INFORMATION (Continued)

#### 13. 應收賬款及其他應收款 (續)

本集團大部分銷售乃以現金進行。剩餘金額之信貸期通常介乎15至45日。於二零二三年六月三十日及二零二二年十二月三十一日，應收賬款按發票日期之賬齡分析如下：

#### 13. TRADE AND OTHER RECEIVABLES (Continued)

The majority of the Group's sales are on cash basis. The remaining amounts are with credit terms generally ranging from 15 to 45 days. As at 30 June 2023 and 31 December 2022, the ageing analysis of the trade receivables based on invoice date were as follows:

		於二零二三年 六月三十日 <b>As at</b> <b>30 June</b> <b>2023</b> 千港元 <b>HK\$'000</b> (未經審核) <b>(unaudited)</b>	於二零二二年 十二月三十一日 As at 31 December 2022 千港元 <b>HK\$'000</b> (經審核) <b>(audited)</b>
1個月內	Within 1 month	<b>2,230</b>	6,630
1至2個月	1 to 2 months	<b>11</b>	-
2至3個月	2 to 3 months	<b>-</b>	26
		<b>2,241</b>	6,656



中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

14. 應付賬款及其他應付款 14. TRADE AND OTHER PAYABLES

		於二零二三年 六月三十日	於二零二二年 十二月三十一日
		As at 30 June 2023	As at 31 December 2022
		千港元 HK\$'000	千港元 HK\$'000
		(未經審核) (unaudited)	(經審核) (audited)
應付賬款	Trade payables	2,174	1,536
已收按金	Deposits received	711	709
其他應付稅項	Other tax payables	95	994
計提費用及其他應付款	Accruals and other payables	1,919	2,512
		<b>4,899</b>	<b>5,751</b>

於二零二三年六月三十日及二零二二年十二月三十一日，以發票日期為基準之應付賬款賬齡分析如下：

As at 30 June 2023 and 31 December 2022, the ageing analysis of the trade payables based on invoice date were as follows:

		於二零二三年 六月三十日	於二零二二年 十二月三十一日
		As at 30 June 2023	As at 31 December 2022
		千港元 HK\$'000	千港元 HK\$'000
		(未經審核) (unaudited)	(經審核) (audited)
1個月內	Within 1 month	2,172	1,536
1至2個月	1 to 2 months	2	-
2至3個月	2 to 3 months	-	-
		<b>2,174</b>	<b>1,536</b>

## 15. 股本

## 15. SHARE CAPITAL

		股份數目		股本	
		Number of shares		Share capital	
		二零二二年		二零二二年	
		十二月	十二月	十二月	十二月
		六月三十日	三十一日	六月三十日	三十一日
		30 June	31 December	30 June	31 December
		2023	2022	2023	2022
		千股	千股	千港元	千港元
		'000	'000	HK\$'000	HK\$'000
		(未經審核)	(經審核)	(未經審核)	(經審核)
		(unaudited)	(audited)	(unaudited)	(audited)
普通股	Ordinary shares				
已發行及繳足	Issued and fully paid	23,434	23,434	4,687	4,687

## 16. 或然負債

截至二零二三年六月三十日，本集團並無任何重大或然負債（二零二二年十二月三十一日：無）。

## 16. CONTINGENT LIABILITIES

The Group did not have any significant contingent liabilities as of 30 June 2023 (31 December 2022: Nil).

## 17. 關連人士交易

倘一方可直接或間接控制另一方或於另一方作出財務及營運決策時對其行使重大影響力，則兩方被視為有關連。倘雙方受共同控制、共同重大影響或聯合控制，則雙方亦被視為有關連。本集團之主要管理層成員及彼等之近親亦被視為關連人士。

## 17. RELATED PARTY TRANSACTIONS

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercises significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control, common significant influence or joint control. Members of key management and their close family members of the Group are also considered as related parties.

中期簡明綜合財務資料附註 (續)

NOTES TO THE INTERIM CONDENSED

CONSOLIDATED FINANCIAL INFORMATION (Continued)

17. 關連人士交易 (續)

與關連人士進行之交易如下：

17. RELATED PARTY TRANSACTIONS

(Continued)

The following transactions occurred with related parties:

		截至六月三十日止六個月 Six months ended 30 June	
		二零二三年 2023 千港元 HK\$'000 (未經審核) (unaudited)	二零二二年 2022 千港元 HK\$'000 (未經審核) (unaudited)
向鴻海精密工業股份有限公司及其附屬公司及聯營公司(「鴻海集團」)作出之貨品銷售	Sales of goods to Hon Hai Precision Industry Co., Ltd. and its subsidiaries and associates ("Hon Hai Group")	816	76
向非控股權益收取之維修服務費用	Repair services charges received from non-controlling interest	463	-
向鴻海集團支付之維修服務費用	Repair services charges paid to Hon Hai Group	1,849	-
就庫房及辦公室向鴻海集團支付之經營租賃費用	Operating lease charges paid to Hon Hai Group in respect of a warehouse and an office	71	206
就機器租金收入向鴻海集團收取之經營租賃費用	Operating lease charges received from Hon Hai Group in respect of machineries rental income	1,200	1,200

主要管理人員之酬金

Compensation of key management personnel

		截至六月三十日止六個月 Six months ended 30 June	
		二零二三年 2023 千港元 HK\$'000 (未經審核) (unaudited)	二零二二年 2022 千港元 HK\$'000 (未經審核) (unaudited)
薪金及其他短期僱員福利	Salaries and other short-term employee benefits	530	708
退休福利計劃供款	Contributions to retirement benefits schemes	9	9
		539	717

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 中期股息

董事會不建議派付截至二零二三年六月三十日止六個月之中期股息(截至二零二二年六月三十日止六個月：無)。

### 業務回顧

本集團經營兩個業務分類，即銷售及分銷IT產品以及提供IT產品的維修及其他服務支援。

本集團按規劃進行結構化流程，以發展及鞏固其維修及服務支援分類，提高其盈利能力及所用資本回報率。於本期間，本集團亦已調整其銷售及分銷分類業務模式，以專注於分銷毛利率較高的IT產品，提高本集團的流動資金。管理層將分配更多資源，進一步發展其維修及服務支援分類，並於「循環經濟」物色合適的投資機遇。

### 銷售及分銷IT產品

本集團之核心業務分類為銷售及分銷IT產品，包括分銷帶有我們的自有品牌名稱之知名第三方IT產品及視像監控系統。第三方IT產品主要是二手及經翻新的部件，透過在我們建立良久的批發網絡(涵蓋北美、亞洲及歐洲)分銷。

為提高所用營運資金回報率，管理層已提高銷售交易的預期毛利率。因此，分類收入較去年同期有所下滑，分類溢利與分類收入比已從截至二零二二年六月三十日止六個月的約2.4%提高至截至二零二三年六月三十日止六個月的約5.2%。

### INTERIM DIVIDEND

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

### BUSINESS REVIEW

The Group operates in two business segments, namely, the sales and distribution of IT products and the provision of repairs and other services support of IT products.

The Group undertook a planned and structured process to develop and strengthen its repairs and service support segment to improve its profitability and return on capital employed. During the period, the Group has also adjusted its business model for the sales and distribution segment to focus on distribution of IT products with higher gross margin to improve the Group's liquidity. The management will allocate more resources for further development of its repairs and service support segment and explore for suitable investment opportunities in the "Circular Economy".

### Sales and distribution of IT products

The core business segment of the Group is sales and distribution of IT products. It includes distribution of renowned third-party IT products and video surveillance systems carrying our own brand name. The third-party IT products are mainly used and refurbished units that are distributed through our well-established wholesale network covering the North America, Asia and Europe.

With an aim to improve the return on working capital employed, the management has increased the expected gross margin for the sales transactions. As a result, the segment revenue has dropped when compared to the same period of last year and the segment profit to segment revenue ratio has increased from approximately 2.4% for the six months ended 30 June 2022 to approximately 5.2% for the six months ended 30 June 2023.

## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

管理層的專業知識及其良好的往績，加上身為世界知名企業富士康科技集團（其與多家國際品牌有強大業務聯繫）的成員公司，是本集團與其他全球分銷商進行競爭的優勢。本集團將繼續透過改善存貨周轉天數及降低存貨風險管理其呆滯流動資本，旨在縮短現金周轉週期。

於本期間，本集團持續檢討及重新評估其業務模式，旨在提高效率並達致較高利潤率。本集團將繼續密切監察市場狀況，並對其策略及營運作出必要調整。

### 提供IT產品的維修及其他服務支援

本集團為帶有我們的自有品牌名稱的視像監控產品提供全方位的售後維護支援服務。本集團亦開發智能設備應用程式，以提供遠程控制及監控視像監控產品服務。本集團營運一間維修中心，提供端到端維修服務，包括逆向物流、工作檯維修服務、配件儲存及分銷以及客戶交付等。本集團旨在提供一流的維修及返修服務，以確保客戶的問題得到快速解決，並將對其業務的影響降至最低。

於本期間，深圳維修中心開始營運，並開始提供端到端維修服務。管理層預期維修及服務支援分類未來幾個季度將穩定增長。

The Group's advantages to compete against other global distributors are management's expertise and its proven track record, together with being a member of the Foxconn Technology Group that is worldwide well-known and has strong business bond with numbers of international brands. The Group will continue to manage its tied up working capital by improving the inventory turnover days and mitigating the inventory risk, with an aim to shorten the cash conversion cycle.

During the period, the Group continued to review and re-evaluate its business model, with an aim to improve efficiency, and achieve a higher profit margin. The Group will continue to closely monitor the market situations and make necessary adjustments to its strategies and operations.

### Provision of repairs and other service support of IT products

The Group provides full range of after-sales maintenance supporting services for video surveillance products carrying our own brand name. Smart device applications were also developed by the Group to provide remote control and monitoring of the video surveillance products. The Group operates a repair centre and provides end-to-end repair services, including reverse logistics, bench repair services, spare parts storage and distribution and customer delivery. The Group aims to provide best-in-class repair and rework services so as to ensure customers' issues are resolved quickly and with minimum impact on their business.

During the period, a repair centre in Shenzhen commenced operation and started to provide end-to-end repair services. The management expects the repairs and service support segment to grow steadily in the coming quarters.



## 財務回顧

### 收入

截至二零二三年六月三十日止六個月，本集團的總收入約為28,500,000港元，較截至二零二二年六月三十日止六個月的收入約315,800,000港元減少約287,300,000港元。收入減少乃主要由於調整業務模式（如上文「業務回顧」一段所述）後銷售及分銷分類的分類收入下降所致。

## FINANCIAL REVIEW

### Revenue

The Group's total revenue amounted to approximately HK\$28.5 million for the six months ended 30 June 2023, representing a decrease of approximately HK\$287.3 million as compared to that of approximately HK\$315.8 million for the six months ended 30 June 2022. The decrease in revenue was mainly due to the drop in segment revenue of the sales and distribution segment following the adjusted business model as explained in the paragraph headed "Business Review" above.

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

二零二三年 2023 千港元 HK\$'000 (未經審核) (unaudited)	二零二二年 2022 千港元 HK\$'000 (未經審核) (unaudited)
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銷售及分銷IT產品	Sales and distribution of IT products	20,530	312,184
維修及服務支援	Repairs and service support	7,972	3,656
來自客戶合約之收入	Revenue from contracts with customers	28,502	315,840

## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### 銷售及分銷IT產品

截至二零二三年六月三十日止六個月，銷售及分銷IT產品之收入繼續為本集團最大的收入來源，佔本集團收入約72.0%。銷售及分銷IT產品之收入包括帶有我們的自有品牌名稱之第三方IT產品及視像監控產品。銷售及分銷分類的分類收入下降乃由於調整業務模式(如上文「業務回顧」一段所述)所致。

### 提供IT產品的維修及其他服務支援

維修及服務支援的收入由截至二零二二年六月三十日止六個月的約3,700,000港元增加至截至二零二三年六月三十日止六個月的約8,000,000港元。分類收入增加乃主要由於除帶有我們的自有品牌名稱的視像監控產品以外的IT產品服務支援擴展所致。

### 按所在地區劃分之分類資料

### Sales and distribution of IT products

For the six months ended 30 June 2023, the revenue from sales and distribution of IT products continued to be the largest source of income of the Group which accounted for approximately 72.0% of the revenue of the Group. Revenue from sales and distribution of IT products consists of third-party IT products and video surveillance products carrying our own brand name. The drop in segment revenue of the sales and distribution segment was due to the adjusted business model as explained in the paragraph headed "Business Review" above.

### Provision of repairs and other service support of IT products

The revenue from repairs and service support increased from approximately HK\$3.7 million for the six months ended 30 June 2022 to approximately HK\$8.0 million for the six months ended 30 June 2023. The increase in segment revenue was mainly due to the expanded service support of IT products in addition to video surveillance products carrying our own brand name.

### Segment information by geographical location

		截至六月三十日止六個月	
		Six months ended	
		30 June	
		二零二三年	二零二二年
		2023	2022
		千港元	千港元
		HK\$'000	HK\$'000
		(未經審核)	(未經審核)
		(unaudited)	(unaudited)
日本	Japan	15,033	1,166
香港	Hong Kong	6,660	15,010
澳洲	Australia	2,818	3,595
美國	United States	2,651	201,680
台灣	Taiwan	1	69,045
荷蘭	Netherlands	-	24,492
其他	Others	1,339	852
總收入	Total revenue	28,502	315,840

## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

截至二零二三年六月三十日止六個月，日本市場佔本集團收入約52.7% (截至二零二二年六月三十日止六個月：約0.4%)。香港市場及澳洲市場分別佔本集團截至二零二三年六月三十日止六個月的收入約23.4% (截至二零二二年六月三十日止六個月：約4.8%) 及約9.9% (截至二零二二年六月三十日止六個月：約1.1%)。按所在地區劃分的收入貢獻變動乃由於調整本集團的業務模式以發展其維修及服務支援分類及各所在地區銷售及分銷IT產品分類的供求情況引致之產品組合變動所致。

### 銷售成本

銷售成本之主要部分為存貨成本。與業務量減少一致，截至二零二三年六月三十日止六個月之銷售成本減少至約21,700,000港元，而二零二二年同期為約298,900,000港元。淨存貨撥備撥回 (已列入銷售成本) 約為89,000港元，而截至二零二二年六月三十日止六個月之淨存貨撥備約為1,500,000港元，說明滯銷存貨有所減少。

### 毛利及毛利率

截至二零二三年六月三十日止六個月之毛利減少約10,200,000港元，乃由於業務量減少所致。整體毛利率由截至二零二二年六月三十日止六個月的約5.4%增加至截至二零二三年六月三十日止六個月的約23.7%。整體毛利率增加乃主要由於維修及服務支援分類增長，較銷售及分銷分類的毛利率更高所致。

For the six months ended 30 June 2023, Japan market contributed approximately 52.7% (six months ended 30 June 2022: approximately 0.4%) of the Group's revenue. Hong Kong market contributed approximately 23.4% (six months ended 30 June 2022: approximately 4.8%) and Australia market contributed approximately 9.9% (six months ended 30 June 2022: approximately 1.1%) of the Group's revenue for the six months ended 30 June 2023, respectively. The change in contribution of revenue by geographical locations was due to the adjustment in the Group's business model to develop its repairs and service support segment and the change of product mix driven by the demand and supply of the IT products of the sales and distribution segment in each of the geographical location.

### Cost of sales

A major component of the cost of sales was the cost of inventories. In line with the decrease in business volume, the cost of sales for the six months ended 30 June 2023 decreased to approximately HK\$21.7 million, as compared to that of approximately HK\$298.9 million for the corresponding period in 2022. There was a net reversal of provision of inventories (included in the cost of sales) amounting to approximately HK\$89,000 as compared to a net inventory provision of approximately HK\$1.5 million for the six months ended 30 June 2022 to account for the decrease in slow-moving inventories.

### Gross profit and gross profit margin

Gross profit decreased by approximately HK\$10.2 million for the six months ended 30 June 2023, which was caused by the decrease in business volume. The overall gross margin increased from approximately 5.4% for the six months ended 30 June 2022 to approximately 23.7% for the six months ended 30 June 2023. The increase in overall gross margin was mainly due to the growth in repairs and service support segment which generates better gross profit margin than the sales and distribution segment.

## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

### 銷售及分銷開支

於截至二零二三年六月三十日止六個月，本集團將其銷售及分銷開支削減約78.4%。銷售及分銷開支主要部分為員工成本、二手設備回收及數據擦除成本以及倉儲費用。於本期間，本集團已調整其銷售及分銷業務模式，以提高效率並節省員工成本。

### 行政費用

截至二零二三年六月三十日止六個月之行政費用減少約15.2%至約6,800,000港元。憑藉營運效率的提高及嚴格的財務政策，本集團能夠將其行政費用保持在合理較低水平。

### 本期間純利

儘管總收入減少，但本集團產生之溢利多於去年同期。截至二零二三年及二零二二年六月三十日止六個月，本集團分別錄得純利約3,700,000港元及純利約3,200,000港元。截至二零二三年六月三十日止六個月之純利乃源自截至二零二三年六月三十日止三個月錄得之純利約2,900,000港元。董事會認為，二零二三年第二季度的盈利能力與本公司季度報告所披露之本集團截至二零二三年三月三十一日止三個月之財務數據大體一致且可資比較。本集團於截至二零二三年三月三十一日止三個月錄得純利約900,000港元。

### Selling and distribution expenses

The Group managed to cut its selling and distribution expenses by approximately 78.4% for the six months ended 30 June 2023. A major component of the selling and distribution expenses was staff costs, takeback and data wiping cost for used devices and warehousing charges. During the period, the Group has adjusted its business model for the sales and distribution business to improve efficiency and to save staff costs.

### Administrative expenses

Administrative expenses decreased by approximately 15.2% to approximately HK\$6.8 million during the six months ended 30 June 2023. With improvements in operating efficiencies and rigorous financial discipline, the Group has been able to keep its administrative expenses reasonably low.

### Net profit for the period

Despite the decrease in total revenue, the Group generated more profit than the corresponding period last year. The Group recorded a net profit of approximately HK\$3.7 million and net profit of approximately HK\$3.2 million for the six months ended 30 June 2023 and 2022, respectively. The net profit for the six months ended 30 June 2023 was contributed by the net profit of approximately HK\$2.9 million for the three months ended 30 June 2023. The Board considers that the profitability in the second quarter of 2023 is generally in line with and comparable with the financial figures of the Group for the three months ended 31 March 2023 as disclosed in the quarterly report of the Company. The Group recorded a net profit of approximately HK\$0.9 million for the three months ended 31 March 2023.

### 存貨及應收賬款

於二零二三年六月三十日，存貨水平下降至約1,000,000港元(二零二二年十二月三十一日：約1,600,000港元)。本集團持續監控存貨水平及降低存貨風險，旨在縮短現金周轉週期。

應收賬款下降至約2,200,000港元(二零二二年十二月三十一日：約6,700,000港元)。本集團嚴格管控授予客戶的信貸額度。於本期間，本集團客戶維持良好信貸記錄，故並無確認重大應收賬款減值。

### 主要財務表現

選擇於本中期報告內呈列上述財務數據，是因為其對本集團本財政期間及／或過往財政年度／期間之綜合財務報表構成重大財務影響，其變動可能顯著影響收入及溢利。本集團認為透過呈列該等財務數據之變動可有效說明本集團本期間之財務表現。

### Inventories and trade receivables

As at 30 June 2023, the inventory level decreased to approximately HK\$1.0 million (31 December 2022: approximately HK\$1.6 million). The Group continued to monitor the inventory level and reduce the inventory risk, with an aim to shorten the cash conversion cycle.

Trade receivables decreased to approximately HK\$2.2 million (31 December 2022: approximately HK\$6.7 million). The Group maintains strict control over credit lines granted to customers. During the period, customers of the Group maintain good credit history, and no material impairment of trade receivables is recognised.

### Key financial performance

The above financial data were chosen to be presented in this interim report as they represent a material financial impact on the consolidated financial statements of the Group for the current financial period and/or the previous financial year/period, that a change of which could affect the revenue and profit conspicuously. It is believed that the Group can effectively explain the financial performance of the Group for the period by presenting the changes of these financial data.



### 業務前景

本集團將繼續推進其轉型步伐，透過專注於3C產品的售後服務拓展其業務，並增加其在「循環經濟」的市場份額。作為國際環保製造商富士康科技集團的成員公司，本集團旨在透過建立優質的經翻新或報廢產品的銷售及分銷渠道，延長3C產品的使用週期，以及提供一流的維修及翻新服務。

本集團預期將面臨廢舊及二手IT產品分銷業務的激烈競爭，並將因應技術進步、競爭加劇及持份者期望調整其營運。本集團正按規劃進行結構化流程，以發展及鞏固其維修及服務支援分類，提高其盈利能力及效率。

為多元化本集團之業務組合及為本公司股東帶來更穩定回報，鑒於維修及服務支援分類目前為本集團整體收入作出的貢獻及本分類的利潤率相對較高，本集團相信維修及服務支援分類存在巨大的增長空間。本集團將集中及分配其資源發展維修及服務支援分類，尤其是設立維修中心以為知名IT品牌及其自有產品服務中心提供電子產品維修服務。展望未來，隨著中國政府逐步放鬆國內疫情防控政策，本集團將透過在廣東省設立另一間維修中心，將服務範圍拓展至覆蓋更多產品類型，包括智能設備及其相關配件，致力鞏固其作為企業維修合作夥伴的地位。管理層將密切監察市況、評估及積極應對其對本集團財務狀況及經營業績造成的影響。

### BUSINESS OUTLOOK

The Group will continue with its transformation process to expand its businesses by focusing on the post-sales arena of 3C products and to increase its market share in the “Circular Economy”. As a member of Foxconn Technology Group, an international environmentally friendly manufacturer, the Group aims to lengthen the life of 3C products by establishing sales and distribution channels for quality refurbished or end-of-life units and provides best-in-class repair and refurbishment services.

The Group expects to face intense competition in the used and second-hand IT product distribution business and will modify its operations in response to technological advances, increased competition, and stakeholder expectations. The Group is undertaking a planned and structured process to develop and strengthen its repairs and service support segment to improve its profitability and efficiency.

In order to diversify the business portfolio of the Group and to generate more stable returns for the shareholders of the Company, given the current contribution of the repairs and service support segment to the overall revenue of the Group and the relatively high profit margin of this segment, the Group believes that there is plenty of room for growth of the repairs and service support segment. The Group will focus on and allocate its resources to the development of the repairs and service support segment, in particular setting up repair centres to provide repair services of electronic products for renowned IT brands and service centres for its own products. Looking forward, with the relaxation of domestic epidemic prevention policies by the Chinese government, the Group aims to strengthen its position as corporate repair partners by setting up an additional repair centre in Guangdong Province and expanding its scope of services to cover more product types, including smart devices and its related accessories. The management will closely monitor the market situation, assess and react actively to its impacts on the financial position and operating results of the Group.

## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

此外，本集團亦正在物色投資「循環經濟」業務分類的合適機遇，包括限制性營銷及回收；打撈及報廢；回收3C產品以再生產原材料；廢電器電子產品合規及監管報告。管理層認為，進行相關策略投資將有助本集團鞏固其「綠色科技」發展基礎及提升本集團企業形象。

管理層預期可能需不時進行額外的集資活動，為有關業務發展提供營運資本開支。此舉意味著須投資擴展及重組境外組織架構及可能涉及資本開支（倘認為可策略性地提高我們的實力）。

### 僱員資料

於二零二三年六月三十日，本集團在香港聘用21名全職僱員（二零二二年六月三十日：23名），駐中華人民共和國及海外辦事處之全職僱員則為26名（二零二二年六月三十日：12名）。截至二零二三年六月三十日，本集團之員工成本（包括董事酬金、僱員薪金及退休福利計劃供款）約為5,154,000港元（二零二二年六月三十日：約6,732,000港元）。

僱員薪酬乃參照個人之職責與表現而定，與現行市場水平比較仍然甚具競爭力。本集團向全體僱員提供之其他福利包括醫療保險、退休福利計劃及酌情花紅。董事可根據購股權計劃之條款及條件酌情授出購股權。

### 流動資金、財政資源及資本負債率

於二零二三年六月三十日，本集團流動資產淨值約為133,000,000港元（二零二二年十二月三十一日：約142,300,000港元）及現金及現金等價物約為127,600,000港元（二零二二年十二月三十一日：約138,100,000港元）。於二零二三年六月三十日，本集團並無未償還借款。

In addition, the Group is also exploring suitable opportunities to invest in the "Circular Economy" business segment, from de-marketing and takeback; salvage and scrapping; recycling of 3C products to reproduce raw materials; to Waste Electrical and Electronic Equipment compliance and governance reporting. The management believes that making the relevant strategic investment will enable the Group to strengthen its development foundation in "Green Technology" and enhance the Group's business image.

The management anticipates additional fundraising may from time to time be required to support the working capital expenditure for such business growth. This entails investment in expanding and revamping overseas organisation structure, and potential capital expenditures if it is deemed to strategically enhance our capabilities.

### EMPLOYEE INFORMATION

As at 30 June 2023, the Group employed 21 (30 June 2022: 23) full time employees in Hong Kong and 26 (30 June 2022: 12) full time employees in the People's Republic of China and overseas offices. The Group's staff costs, including Directors' emoluments, employees' salaries and retirement benefits schemes contributions amounted to approximately HK\$5,154,000 as of 30 June 2023 (30 June 2022: approximately HK\$6,732,000).

Employees are remunerated in accordance with individual's responsibilities and performance, which remain competitive with the prevailing market rates. Other fringe benefits such as medical insurance, retirement benefits schemes and discretionary bonus are offered to all employees by the Group. Share options may be granted at the Directors' discretion and under the terms and conditions of the share option scheme.

### LIQUIDITY, FINANCIAL RESOURCES AND GEARING RATIO

The Group had net current assets of approximately HK\$133.0 million (31 December 2022: approximately HK\$142.3 million) and cash and cash equivalents amounted to approximately HK\$127.6 million as at 30 June 2023 (31 December 2022: approximately HK\$138.1 million). The Group had no borrowings outstanding as at 30 June 2023.

## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

於二零二三年六月三十日，資本負債率（按本集團總債務除總權益之基準計算）約為4.9%（二零二二年十二月三十一日：約8.3%）。

### 資本架構

於二零二三年六月三十日，本公司之法定股本為80,000,000港元，分為400,000,000股每股面值0.2港元之股份，其中23,433,783股本公司股份（「股份」）為已發行。於本期間，本公司或其附屬公司並無尚未行使之可換股證券、購股權、認股權證或類似權利。

截至二零二三年六月三十日止六個月，本集團並無任何借款（二零二二年十二月三十一日：無）。

### 重大投資

截至二零二三年六月三十日止六個月，本集團並無持有任何重大投資（二零二二年十二月三十一日：無）。

### 重大收購及出售附屬公司及聯屬公司

截至二零二三年六月三十日止六個月，本集團並無任何重大收購及出售附屬公司及聯屬公司（二零二二年十二月三十一日：無）。

As at 30 June 2023, the gearing ratio, which is calculated on the basis of total debts over total equity of the Group, was amounted to approximately 4.9% (31 December 2022: approximately 8.3%).

### CAPITAL STRUCTURE

As at 30 June 2023, the Company had an authorised share capital of HK\$80,000,000 divided into 400,000,000 shares of a par value of HK\$0.2 each, of which 23,433,783 shares of the Company (the "Share(s)") were in issue. No convertible securities, options, warrants or similar rights by the Company or its subsidiaries were outstanding during the period.

The Group did not have any borrowings during the six months ended 30 June 2023 (31 December 2022: Nil).

### SIGNIFICANT INVESTMENT

The Group did not hold any significant investment during the six months ended 30 June 2023 (31 December 2022: Nil).

### MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND AFFILIATED COMPANIES

The Group did not make any material acquisition and disposal of subsidiaries and affiliated companies for the six months ended 30 June 2023 (31 December 2022: Nil).

## 資產抵押

於二零二三年六月三十日及二零二二年十二月三十一日，概無向本集團授出抵押作銀行融資的銀行存款。

## 重大投資或資本資產之未來計劃

截至本報告日期，本集團並無任何其他重大投資或資本資產之計劃。

## 匯率波動風險及相關對沖

截至二零二三年六月三十日止六個月，本集團之交易主要以港元、美元或歐元計值。本集團並無運用任何金融工具作對沖之用（二零二二年十二月三十一日：無）。外匯匯率之大幅波動或會對本集團之經營業績及其他全面收益產生負面影響。

## 或然負債

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

## CHARGE ON ASSETS

As at 30 June 2023 and 31 December 2022, no bank deposit was pledged for banking facility granted to the Group.

## FUTURE PLAN FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

Up to the date of this report, the Group does not have any other plan for material investments or capital assets.

## EXPOSURE TO FLUCTUATIONS IN EXCHANGE RATES AND RELATED HEDGES

During the six months ended 30 June 2023, the Group's transactions were substantially denominated in either HK\$, United States dollars or Euros. The Group did not use any financial instruments for hedging purposes (31 December 2022: Nil). A significant volatility in foreign exchange rates may negatively affect the Group's results of operations and other comprehensive income.

## CONTINGENT LIABILITIES

As at 30 June 2023, the Group did not have any contingent liabilities (31 December 2022: Nil).



**董事及主要行政人員於本公司或其任何相聯法團之股份、相關股份及債券中擁有之權益及淡倉**

截至二零二三年六月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份或債券中擁有根據證券及期貨條例第7及8分部須知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例相關條文被認為或視作擁有之權益及淡倉），或記錄於本公司根據證券及期貨條例第352條須存置之登記冊之權益及淡倉，或根據GEM上市規則第5.46條須知會本公司及聯交所之權益及淡倉如下：

於二零二三年六月三十日於相聯法團股份之好倉

**DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY OF ITS ASSOCIATED CORPORATIONS**

As at 30 June 2023, the interests and short positions of the Directors and chief executives of the Company in the Shares, underlying Shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO") which were required under Divisions 7 and 8 of the SFO to be notified to the Company and the Stock Exchange (including interests and short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company under section 352 of the SFO, or which were required under Rule 5.46 of the GEM Listing Rules to be notified to the Company and the Stock Exchange were as follows:

**Long position in the shares of associated corporation as at 30 June 2023**

董事名稱	相聯法團名稱	身份	持有／擁有 權益之股份數目	佔相聯法團 已發行股本 百分比(概約) Percentage of the issued share capital of associated corporation (approximate)
Name of Director	Name of associated corporation	Capacity	Number of shares held /interested	
張傳旺	鴻海精密工業股份有限公司	實益擁有人	17,000	0.00%
Chang Chuan-Wang	Hon Hai Precision Industry Co., Ltd.	Beneficial owner		

除上文所披露者外，於二零二三年六月三十日，概無董事及本公司主要行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債券中擁有根據證券及期貨條例第7及8分部須知會本公司及聯交所之權益或淡倉（包括根據證券及期貨條例相關條文被認為或視作擁有之權益及淡倉），或記錄於本公司根據證券及期貨條例第352條須存置之登記冊之權益或淡倉，或根據GEM上市規則第5.46條須知會本公司及聯交所之權益或淡倉。

Save as disclosed above, as at 30 June 2023, none of the Directors nor chief executives of the Company had any interests or short positions in the 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 under Divisions 7 and 8 of the SFO to be notified to the Company and the Stock Exchange (including interests and short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company under section 352 of the SFO, or which were required under Rule 5.46 of the GEM Listing Rules to be notified to the Company and the Stock Exchange.

## 購買股份或債券之安排

於截至二零二三年六月三十日止六個月內任何時間，本公司、其控股公司或其任何附屬公司概無參與任何能夠讓董事可藉著購入本公司或任何其他法人團體之股份或債券而獲得利益之安排，而董事、彼等之配偶或十八歲以下之子女於截至二零二三年六月三十日止六個月內亦無擁有可認購本公司證券之任何權利或已行使任何該等權利。

## 主要股東於本公司股份及相關股份之權益及／或淡倉

於二零二三年六月三十日，據董事所深知，以下人士（董事或本公司主要行政人員除外）於股份或相關股份中，擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露或本公司根據證券及期貨條例第336條須存置之登記冊所記錄的權益或淡倉：

### 於二零二三年六月三十日股份之好倉

## ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the six months ended 30 June 2023 was the Company, its holding company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate and none of the Directors, their spouses or children under the age of eighteen, had any rights to subscribe for securities of the Company, or had exercised any such right during the six months ended 30 June 2023.

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND/OR SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 June 2023, to the best knowledge of the Directors, the following persons (not being a Director or chief executive of the Company) had interests or short positions in the Shares or underlying Shares which fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or recorded in the register required to be kept by the Company pursuant to section 336 of the SFO:

### Long position in the Shares as at 30 June 2023

股東名稱	身份	持有／擁有	佔本公司已發行
		權益之股份數目	股本百分比 (概約)
Name of Shareholders	Capacity	Number of Shares held/ interested	Percentage of the issued share capital of the Company (approximate)
Foxconn (Far East) Limited (附註)	實益擁有人	11,853,524	50.58%
Foxconn (Far East) Limited (Note)	Beneficial owner		
鴻海精密工業股份有限公司 Hon Hai Precision Industry Co., Ltd.	受控制法團權益 Interest in a controlled corporation	11,853,524	50.58%



## 管理層討論及分析 (續)

## MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

附註：

Foxconn (Far East) Limited為鴻海精密工業股份有限公司（一間於台灣註冊成立之公司並於台灣證券交易所上市（股份代號：2317.TW））之全資附屬公司。根據證券及期貨條例，鴻海精密工業股份有限公司被視為於Foxconn (Far East) Limited持有之股份中擁有權益。

除上文所披露者外，於二零二三年六月三十日，概無任何其他人士（董事或本公司主要行政人員除外）知會本公司其於任何股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須予披露或記錄於根據證券及期貨條例第336條須存置之登記冊之權益或淡倉。

### 購股權計劃

本公司於二零一六年十一月十一日舉行之股東週年大會上採納一項購股權計劃。購股權計劃旨在吸引及挽留最優秀的人員、向本集團僱員（全職及兼職）、董事、諮詢人、顧問、分銷商、承包商、供應商、代理、客戶、商業夥伴及服務供應商提供額外獎勵以及推動本集團業務創出佳績。

董事會可全權酌情按其認為適合的條款，向本集團任何僱員（全職或兼職）、董事、諮詢人或顧問或本集團任何主要股東或本集團任何分銷商、承包商、供應商、代理、客戶、商業夥伴或服務供應商授出購股權，以根據購股權計劃之條款認購董事會可能釐定數目之股份。

根據購股權計劃授出之任何特定購股權之股份認購價由董事會全權釐定並通知參與者，但不得低於下列最高者：(i)股份於購股權授出日期（必須為營業日）於聯交所每日報價表所報收市價；(ii)股份於緊接購股權授出日期前五個營業日在聯交所每日報價表所報之平均收市價；或(iii)股份於購股權授出日期之面值。

Note:

Foxconn (Far East) Limited is a wholly-owned subsidiary of Hon Hai Precision Industry Co., Ltd., a company incorporated in Taiwan and listed on the Taiwan Stock Exchange (stock code: 2317.TW). Hon Hai Precision Industry Co., Ltd. is deemed to be interested in the Shares held by Foxconn (Far East) Limited pursuant to the SFO.

Save as disclosed above, as at 30 June 2023, the Company had not been notified by any other persons (other than a Director or chief executive of the Company) who had interests or short positions in any Shares and the underlying Shares, which were required to be disclosed 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 under section 336 of the SFO.

### SHARE OPTION SCHEME

The Company adopted a share option scheme in the annual general meeting held on 11 November 2016. The purpose of the share option scheme is to attract and retain the best available personnel, to provide additional incentive to employees (full-time and part-time), directors, consultants, advisers, distributors, contractors, suppliers, agents, customers, business partners and service providers of the Group and to promote the success of the business of the Group.

The Board may, at its absolute discretion and on such terms as it may think fit, grant any employee (full-time or part-time), director, consultant or adviser of the Group, or any substantial shareholder of the Group, or any distributor, contractor, supplier, agent, customer, business partner or service provider of the Group, options to subscribe for such number of shares as it may determine in accordance with the terms of the share option scheme.

The subscription price of a Share in respect of any particular option granted under the share option scheme shall be a price solely determined by the Board and notified to a participant and shall be at least the higher of: (i) the closing price of the Shares as stated in the Stock Exchange's daily quotations sheet on the date of grant of the option, which must be a business day; (ii) the average closing prices of the Shares as stated in the Stock Exchange's daily quotations sheets for the five business days immediately preceding the date of grant of the option; or (iii) the nominal value of a Share on the date of grant of the option.

截至授出日期止任何12個月期間內，因根據購股權計劃向任何參與者授出之購股權（包括已行使及尚未行使之購股權）獲行使而發行及將予發行之股份總數，不得超過已發行股份之1%。任何額外授出超過該上限之購股權必須經股東於股東大會上另行批准，該承授人及其緊密聯繫人（或其聯繫人，倘該承授人為關連人士）須放棄投票。

授出購股權之要約限於作出有關要約日期（包括當日）起七日內接納。購股權承授人應於接納要約時就授出購股權向本公司支付1港元。

購股權計劃並無訂明購股權須持有之最短時間。承授人可於董事會可能釐定之期間，隨時根據購股權計劃之條款行使購股權，惟有關期間不得超過自授出日期起計十年，並受有關提前終止條文所規限。購股權計劃將於二零一六年十一月十一日採納日期當日起計10年內有效，並將於二零二六年十一月十日營業時間結束時屆滿。根據上述計劃及於股份合併後，可能授出之購股權獲行使時本公司可予發行之最高股份數目為1,673,841股，相當於本公司於本報告日期已發行股本約7.1%。自購股權計劃採納以來概無據此授出購股權。

The total number of Shares issued and to be issued upon the exercise of options granted to any participant (including both exercised and outstanding options) under the share option scheme, in any 12-month period up to the date of grant shall not exceed 1% of the Shares in issue. Any further grant of options in excess of such limit must be separately approved by Shareholders in general meeting with such grantee and his/her close associates (or his/her associates if such grantee is a connected person) abstaining from voting.

An offer for the grant of options must be accepted within seven days, inclusive of the day on which such offer was made. The amount payable by the grantee of an option to the Company on acceptance of an offer for the grant of option(s) is HK\$1.

The share option scheme does not specify a minimum period for which an option must be held. An option may be exercised in accordance with the terms of the share option scheme at any time during a period as the Board may determine which shall not exceed ten years from the date of grant subject to the provisions of early termination thereof. The share option scheme will remain in force for a period of ten years commencing on the date of its adoption on 11 November 2016 and will expire at the close of business on 10 November 2026. Under the said scheme and following the share consolidation, the maximum number of Shares that may be issued upon the exercise of options that may be granted is 1,673,841 Shares, representing approximately 7.1% of the issued share capital of the Company as at the date of this report. No share options were granted under the share option scheme since its adoption.

### 競爭性業務

於截至二零二三年六月三十日止六個月，董事、本公司控股股東或彼等各自緊密聯繫人(定義見GEM上市規則)概無於與本集團在業務上直接或間接構成競爭或可能構成競爭之業務中擁有任何權益。

### 購入、出售或贖回本公司上市證券

本公司及其任何附屬公司於截至二零二三年六月三十日止六個月概無購入、出售或贖回任何本公司上市證券。

### 有關董事進行證券交易之行為守則

本公司已採納一套有關董事進行證券交易之行為守則(「**公司守則**」)，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。經本公司具體查詢後，各董事已確認，於截至二零二三年六月三十日止六個月任職董事期間，彼已全面遵守規定交易標準及公司守則且並無發生不合規事件。

### 企業管治守則

本公司已採納GEM上市規則附錄十五第二部分所載的企業管治守則(「**企業管治守則**」)的原則及守則條文。於截至二零二三年六月三十日止六個月，本公司已遵守企業管治守則。

### COMPETING BUSINESS

During the six months ended 30 June 2023, none of the Directors, controlling shareholders of the Company or their respective close associates (as defined in the GEM Listing Rules) had any interests in a business that competes or may compete, either directly or indirectly, with the business of the Group.

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

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

### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by Directors (the "**Company's Code**") on terms no less exacting than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Upon the Company's specific enquiry, each of the Directors has confirmed that during his/her tenure as Director during the six months ended 30 June 2023, he/she had fully complied with the required standard of dealings and the Company's Code, and there was no event of non-compliance.

### CORPORATE GOVERNANCE CODE

The Company has adopted the principles and the code provisions in the Corporate Governance Code (the "**CG Code**") as set out in Part 2 of Appendix 15 to the GEM Listing Rules. During the six months ended 30 June 2023, the Company has complied with the CG Code.

## 審閱中期財務資料

本集團截至二零二三年六月三十日止六個月之未經審核中期簡明綜合財務資料已由本公司核數師香港立信德豪會計師事務所有限公司按照香港會計師公會頒佈的香港審閱委聘準則第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。

本公司審核委員會已審閱本集團截至二零二三年六月三十日止六個月之未經審核中期簡明綜合財務報表、本報告及中期業績公告，並已就此提供建議及意見。

承董事會命  
訊智海國際控股有限公司  
主席  
張傳旺先生

香港，二零二三年八月九日

於本報告日期，執行董事為陳靜洵女士及韓君偉先生；非執行董事為張傳旺先生及高照洋先生；及獨立非執行董事為楊偉雄先生、李傑靈先生及苗華本先生。

## REVIEW OF INTERIM FINANCIAL INFORMATION

The unaudited interim condensed consolidated financial information of the Group for the six months ended 30 June 2023 has been reviewed by the Company's auditor, BDO Limited, in accordance with Hong Kong Standard on Review Engagement 2410 "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Hong Kong Institute of Certified Public Accountant.

The audit committee of the Company has reviewed the unaudited interim condensed consolidated financial statements of the Group for the six months ended 30 June 2023, this report and the interim results announcement, and has provided advice and comments thereon.

By order of the Board  
**CircuTech International Holdings Limited**  
**Mr. Chang Chuan-Wang**  
Chairman

Hong Kong, 9 August 2023

*As at the date of this report, the executive Directors are Ms. Chen Ching-Hsuan and Mr. Han Chun-Wei; the non-executive Directors are Mr. Chang Chuan-Wang and Mr. Kao Chao Yang; and the independent non-executive Directors are Mr. Yeung Wai Hung Peter, Mr. Li Robin Kit Ling and Mr. Miao Benny Hua-ben.*



