



# 帝國科技 集團有限公司

## IMPERIUM TECHNOLOGY GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)  
(於開曼群島註冊成立的有限公司)  
(Stock code 股份代號: 0776)

# 2023

## Interim Report 中期報告



**BOARD OF DIRECTORS****Executive Directors**

Mr. Cheng Ting Kong (*Chairman*)  
 Ms. Yeung So Mui (*Vice Chairlady*)  
 Mr. Lin Junwei  
 Mr. Yau Chak Fung (resigned on 29 August 2023)  
 Mr. Yeung Tong Seng Terry

**Independent Non-Executive Directors**

Mr. Fung Tze Wa  
 Mr. Ting Wong Kacee  
 Mr. Tse Ting Kwan

**AUDIT COMMITTEE**

Mr. Fung Tze Wa (*Chairman*)  
 Mr. Ting Wong Kacee  
 Mr. Tse Ting Kwan

**REMUNERATION COMMITTEE**

Mr. Ting Wong Kacee (*Chairman*)  
 Mr. Fung Tze Wa  
 Mr. Tse Ting Kwan

**NOMINATION COMMITTEE**

Mr. Tse Ting Kwan (*Chairman*)  
 Mr. Fung Tze Wa  
 Mr. Ting Wong Kacee  
 Mr. Lin Junwei (appointed on 31 March 2023)

**COMPANY SECRETARY**

Mr. Ip Ka Ki

**AUDITORS**

Crowe (HK) CPA Limited  
 9/F, Leighton Centre,  
 77 Leighton Road,  
 Causeway Bay,  
 Hong Kong

**董事會****執行董事**

鄭丁港先生(*主席*)  
 楊素梅女士(*副主席*)  
 林俊煒先生  
 邱澤峯先生(於二零二三年八月二十九日辭任)  
 楊東成先生

**獨立非執行董事**

馮子華先生  
 丁煌先生  
 謝庭均先生

**審核委員會**

馮子華先生(*主席*)  
 丁煌先生  
 謝庭均先生

**薪酬委員會**

丁煌先生(*主席*)  
 馮子華先生  
 謝庭均先生

**提名委員會**

謝庭均先生(*主席*)  
 馮子華先生  
 丁煌先生  
 林俊煒先生(於二零二三年三月三十一日獲委任)

**公司秘書**

葉家麒先生

**核數師**

國富浩華(香港)會計師事務所有限公司  
 香港  
 銅鑼灣  
 禮頓道77號  
 禮頓中心9樓

## CORPORATE INFORMATION

### 公司資料

#### REGISTERED OFFICE

Cricket Square, Hutchins Drive  
P. O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

#### HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 02, 26/F,  
One Harbour Square,  
No. 181 Hoi Bun Road, Kwun Tong,  
Kowloon, Hong Kong

#### PRINCIPAL BANKERS

*In Hong Kong:*

Bank of Communications  
The Hongkong and Shanghai Banking Corporation Limited

*In the PRC:*

Bank of China Limited  
Bank of Hangzhou Co., Limited

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

Maples Fund Services (Cayman) Limited  
P.O. Box 1093, Boundary Hall, Cricket Square  
Grand Cayman, KY1-1102  
Cayman Islands

#### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

#### STOCK CODE

0776

#### INVESTOR RELATIONS

For other information relating to the Company,  
please contact Corporate Communications Department website:  
[www.776.hk](http://www.776.hk)  
e-mail: [ir@776.hk](mailto:ir@776.hk)

#### 註冊辦事處

Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

#### 香港總辦事處及主要營業地點

香港九龍  
觀塘海濱道181號  
One Harbour Square  
26樓02室

#### 主要往來銀行

*在香港：*

交通銀行  
香港上海滙豐銀行有限公司

*在中國：*

中國銀行股份有限公司  
杭州銀行有限公司

#### 開曼群島主要股份過戶登記處

Maples Fund Services (Cayman) Limited  
P.O. Box 1093, Boundary Hall, Cricket Square  
Grand Cayman, KY1-1102  
Cayman Islands

#### 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

#### 股份代號

0776

#### 投資者關係

有關本公司的其他資料，  
請聯絡企業通訊部網址：  
[www.776.hk](http://www.776.hk)  
電子郵箱：[ir@776.hk](mailto:ir@776.hk)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

The board (the “Board”) of directors (the “Directors”) of Imperium Technology Group Limited (the “Company”) is pleased to announce the unaudited results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 June 2023 (the “Period”), together with the unaudited comparative figures for the corresponding period in 2022 as follows:

帝國科技集團有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然公佈，本公司及其附屬公司(統稱「本集團」)於截至二零二三年六月三十日止六個月(「本期間」)的未經審核業績，連同二零二二年同期的未經審核比較數字載列如下：

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
	Note 附註		
<b>REVENUE</b>	收益	<b>41,012</b>	66,432
Cost of sales	銷售成本	<b>(40,263)</b>	(57,376)
<b>Gross profit</b>	毛利	<b>749</b>	9,056
Other income	其他收入	4 <b>3,818</b>	2,488
Gain on disposal of subsidiaries	出售附屬公司的收益	5 <b>21,107</b>	—
Distribution costs	分銷成本	<b>(1,864)</b>	(4,638)
Administrative expenses	行政開支	<b>(45,844)</b>	(85,063)
Other operating expenses	其他經營開支	<b>(10,027)</b>	(21,889)
<b>LOSS FROM OPERATIONS</b>	經營虧損	<b>(32,061)</b>	(100,046)
Finance costs	融資成本	<b>(7,223)</b>	(5,418)
<b>LOSS BEFORE TAX</b>	除稅前虧損	<b>(39,284)</b>	(105,464)
Income tax credit	所得稅抵免	6 —	40
<b>LOSS FOR THE PERIOD</b>	期內虧損	<b>(39,284)</b>	(105,424)
Loss for the period attributable to:	以下人士應佔期內虧損：		
Owners of the Company	本公司擁有人	<b>(38,958)</b>	(108,348)
Non-controlling interests	非控股權益	<b>(326)</b>	2,924
		<b>(39,284)</b>	(105,424)
<b>LOSS PER SHARE</b>	每股虧損		
Basic	基本	8 <b>(0.13)</b>	(0.35)
Diluted	攤薄	<b>(0.13)</b>	(0.35)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
		Note 附註	
<b>LOSS FOR THE PERIOD</b>	期內虧損	<b>(39,284)</b>	(105,424)
<b>Other comprehensive loss:</b>	其他全面虧損：		
Item that may be reclassified to profit or loss:	可能重新分類至損益的項目：		
Exchange differences arising on translating foreign operations	換算海外業務而產生之匯兌差異	<b>(4,095)</b>	(8,047)
<b>Other comprehensive loss for the period, net of tax</b>	期內其他全面虧損(除稅後)	<b>(4,095)</b>	(8,047)
<b>Total comprehensive loss for the period</b>	期內全面虧損總額	<b>(43,379)</b>	(113,471)
Total comprehensive loss for the period attributable to:	以下人士應佔期內全面虧損總額：		
Owners of the Company	本公司擁有人	<b>(43,053)</b>	(116,395)
Non-controlling interests	非控股權益	<b>(326)</b>	2,924
		<b>(43,379)</b>	(113,471)

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

At 30 June 2023 於二零二三年六月三十日

		Note 附註	Unaudited 未經審核 At 30 June 2023 於二零二三年 六月三十日 HK\$'000 千港元	Audited 經審核 At 31 December 2022 於二零二二年 十二月三十一日 HK\$'000 千港元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	9	10,144	14,767
Investment properties	投資物業		19,454	20,497
Right-of-use assets	使用權資產	10	14,276	21,239
Goodwill	商譽		1,988	2,982
Intangible assets	無形資產		51,314	65,185
Deposits, other receivable and prepayments	按金、其他應收款項及預付款項		11,862	12,698
			<b>109,038</b>	<b>137,368</b>
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		1,688	1,507
Contract costs	合約成本		123	173
Loan receivables and interest receivables	應收貸款及應收利息	11	1,441	3,603
Trade receivables	應收貿易賬款	12	13,024	33,998
Current tax assets	即期稅項資產		28	32
Deposits, other receivables and prepayments	按金、其他應收款項及預付款項		11,695	18,775
Cryptocurrencies	加密貨幣		5,890	6,323
Cryptocurrency deposits and receivables	加密貨幣按金及應收加密貨幣		3,598	1,879
Cash and bank balances	現金及銀行結餘		22,138	42,764
			<b>59,625</b>	<b>109,054</b>
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	應付貿易賬款	13	4,963	10,180
Cryptocurrency payables	應付加密貨幣		179	1,045
Lease liabilities	租賃負債		3,696	6,260
Loan from related parties	來自關聯人士之貸款	14	108,534	78,270
Other payables and accruals	其他應付款項及應計項目		55,582	82,613
Retirement benefit obligations	退休福利責任		56	56
Contract liabilities	合約負債		827	1,896
Current tax liabilities	即期稅項負債		44	29
			<b>173,881</b>	<b>180,349</b>
<b>NET CURRENT LIABILITIES</b>	<b>流動負債淨額</b>		<b>(114,256)</b>	<b>(71,295)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>總資產減流動負債</b>		<b>(5,218)</b>	<b>66,073</b>

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

At 30 June 2023 於二零二三年六月三十日

		Note 附註	Unaudited 未經審核 At 30 June 2023 於二零二三年 六月三十日 HK\$'000 千港元	Audited 經審核 At 31 December 2022 於二零二二年 十二月三十一日 HK\$'000 千港元
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		2,441	3,862
Long-term loan from related parties	來自關聯方之長期貸款	14	172,253	188,353
Retirement benefit obligations	退休福利責任		329	282
Deferred tax liabilities	遞延稅項負債		172	1,888
			<b>175,195</b>	194,385
<b>NET LIABILITIES</b>	<b>負債淨額</b>		<b>(180,413)</b>	(128,312)
<b>CAPITAL AND RESERVES</b>	<b>資本及儲備</b>			
Equity attributable to owners to the Company	本公司擁有人應佔權益			
Share capital	股本		3,110	3,110
Reserves	儲備	15	(178,899)	(127,124)
			<b>(175,789)</b>	(124,014)
<b>Non-controlling interests</b>	<b>非控股權益</b>		<b>(4,624)</b>	(4,298)
<b>TOTAL EQUITY</b>	<b>權益總額</b>		<b>(180,413)</b>	(128,312)

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
Total equity of the Group at 1 January	於一月一日本集團總權益	<b>(128,312)</b>	(12,441)
Changes in equity during the period:	期內權益變動：		
– Exchange differences arising on translating on foreign operations	– 換算海外業務而產生之匯兌差異	<b>(4,095)</b>	(8,047)
– Loss for the period	– 期內虧損	<b>(39,284)</b>	(105,424)
Total comprehensive loss for the period	期內全面虧損總額	<b>(43,379)</b>	(113,471)
Equity settled share-based transactions	以權益結算以股份為基礎的交易	<b>6,276</b>	32,326
Capital contribution	注資	<b>1,679</b>	1,964
Release of foreign currency translation reserve due to disposal of subsidiaries	因出售附屬公司的外匯儲備撥回	<b>(16,677)</b>	—
Total equity of the Group at 30 June	於六月三十日本集團總權益	<b>(180,413)</b>	(91,622)



# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 簡明綜合現金流量表

For the six months ended 30 June 2023 截至二零二三年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
Net cash (used in)/from operating activities	經營活動(所用)/產生現金淨額	(17,261)	1,616
Net cash used in investing activities	投資活動所用現金淨額	(6,720)	(18,999)
Net cash from financing activities	融資活動產生現金淨額	4,238	37,481
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	現金及現金等值物(減少)/增加淨額	<b>(19,743)</b>	20,098
<b>CASH AND CASH EQUIVALENTS AT 1 JANUARY</b>	於一月一日之現金及現金等值物	<b>42,764</b>	43,026
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b>	匯率變動之影響	<b>(883)</b>	(7,717)
<b>CASH AND CASH EQUIVALENTS AT 30 JUNE</b>	於六月三十日之現金及現金等值物	<b>22,138</b>	55,407
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>	現金及現金等值物分析		
Cash and bank balances	現金及銀行結餘	<b>22,138</b>	55,407

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 1. GENERAL AND BASIS OF PREPARATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability under the Companies Law of 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 address of its principal place of business is Room 02, 26/F., One Harbour Square, No. 181 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong. The Company's shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

The Company is an investment holding company. The condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$") and all values are rounded to the nearest thousand except when otherwise indicated, which is the Company's functional and presentation currency.

In the opinion of the Directors, Diamond State Holdings Limited, a company incorporated in the British Virgin Islands, is the immediate parent and Mr. Cheng Ting Kong is the ultimate controlling party of the Company.

The condensed consolidated financial statements 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") as well as with the applicable disclosure provision of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules").

### 1. 一般資料及編製基準

本公司根據開曼群島公司法於開曼群島註冊成立為一家獲豁免有限公司，其註冊辦事處地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands，而其主要營業地點位於香港九龍觀塘海濱道181號One Harbour Square 26樓02室。本公司之股份於香港聯合交易所有限公司（「聯交所」）主板上市。

本公司為投資控股公司。本簡明綜合財務報表以港元（「港元」）（本公司之功能和呈列貨幣）呈列。除另有指明者外，所有數值均湊整至最接近之千位。

董事認為，Diamond State Holdings Limited（於英屬維爾京群島註冊成立之公司）為本公司之直接母公司，以及鄭丁港先生為本公司之最終控股方。

本簡明綜合財務報表乃依據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」要求以及香港聯合交易所有限公司證券上市規則（「上市規則」）的適用披露條款而編製。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 1. GENERAL AND BASIS OF PREPARATION

(Continued)

The Group incurred a net loss of approximately HK\$39,284,000 during the six months period ended 30 June 2023 and, as of that date, the Group had net current liabilities and net liabilities of approximately HK\$114,256,000 and HK\$180,413,000. These conditions indicate the existence of material uncertainty which may cast significant doubt on the Group's ability to continue as a going concern. Therefore, the Group may be unable to realise its assets and discharge its liabilities in the normal course of business. Notwithstanding the above, the condensed consolidated financial statements have been prepared on a going concern basis as the Directors have given careful consideration to the impact of the current and anticipated future liquidity of the Group and are satisfied that the borrowing facilities from three of the Group's related companies owned by the ultimate controlling party of the Company, a director of the Company and the ultimate controlling party of the Company for its working capital requirements for the next twelve months will be available as and when required, having regard to the following:

Up to the date of this report, three of the Group's related companies owned by the ultimate controlling party of the Company, a director of the Company and ultimate controlling party agreed to renew and not to demand to repayment for the borrowings amounting to approximately HK\$108,534,000 currently included in current liabilities at 30 June 2023 for at least the next twelve months.

Having taken into account the above, the Directors consider that the Group will have sufficient financial resources to meet in full its working capital requirements and financial obligations as and when they all due in the foreseeable future. Accordingly, the condensed consolidated financial statements have been prepared on a going concern basis.

Should the Group be unable to continue as a going concern, adjustments would have to be made to restate the values of the assets to their recoverable amounts, to provide for any further liabilities which might arise and to classify non-current assets and liabilities as current assets and liabilities respectively. The effects of these potential adjustments have not been reflected in these condensed consolidated financial statements.

### 1. 一般資料及編製基準(續)

本集團於截至二零二三年六月三十日止六個月期間產生淨虧損約39,284,000港元，而本集團於該日的流動負債淨額及負債淨額分別約為114,256,000港元及180,413,000港元。該等狀況顯示存在重大不確定性，可能對本集團繼續持續經營之能力構成疑問。因此，本集團在正常業務過程中不一定能將其資產變現或將負債解除。儘管存在上述狀況，簡明綜合財務報表乃按持續經營基準編製，原因是董事經審慎考慮本集團當前及預測未來流動資金之影響，確信來自本集團三家關聯公司(由本公司最終控股方擁有)、本公司一名董事及本公司最終控股方之借貸融資，乃供其未來十二個月營運資金所需，於有需要時可予動用，乃與下列各項有關：

截至本報告日期為止，本集團三家關聯公司(由本公司最終控股方擁有)、本公司一名董事及最終控股方同意重續且不會於最少未來十二個月內要求償還於二零二三年六月三十日為數約108,534,000港元之借貸(現時計入流動負債)；及

經考慮上述情況，董事認為，本集團將擁有足夠財政資源滿足其營運資金需求以及於可預見未來到期的財務責任。因此，簡明綜合財務報表乃按持續經營基準編製。

倘本集團無法繼續持續經營，則必須進行調整，將資產價值重列至其可收回金額，就任何進一步負債計提撥備，以及將非流動資產及負債分別分類為流動資產及負債。本簡明綜合財務報表並無反映該等潛在調整的影響。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis, except for certain properties and financial instruments, which are measured at fair value, as appropriate.

Except as described below, the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2023 are the same as those followed in the preparation of the Group's annual financial information for the year ended 31 December 2022.

The Group has adopted the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standards, HKASs and Interpretations) issued by the HKICPA for the first time for these Financial Statements.

HKFRS 17 (including the October 2020 and February 2022 Amendments to HKFRS 17)	Insurance Contracts
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Definition Tax related to Assets and Liabilities arising from a Single Transaction

The application of the new and amendments to HKFRSs in the current period has had no material impact on the Group's financial performance and position for the current and prior period and/or on the disclosures set out in these condensed consolidated financial statements.

### 2. 主要會計政策

除若干物業及金融工具以公允值計量(如適用)外,本簡明綜合財務報表按歷史成本法編製。

除下文所述者外,編製截至二零二三年六月三十日止六個月的簡明綜合財務報表時所採用的會計政策及計算方法與編製本集團截至二零二二年十二月三十一日止年度之年度財務資料所遵循者相同。

本集團已就此等財務報表首次採納下列由香港會計師公會頒佈的新訂及經修訂香港財務報告準則(「香港財務報告準則」)(包括所有香港財務報告準則、香港會計準則及詮釋)。

香港財務報告準則第17號(包括二零二二年十月及二零二二年二月的香港財務報告準則第17號之修訂)	保險合約
香港財務報告準則第10號及香港會計準則第28號之修訂	投資者與其聯營公司或合營企業之間的資產出售或注資
香港會計準則第1號之修訂	將負債分類為流動或非流動及香港詮釋第5號(二零二零年)之相關修訂
香港會計準則第1號及香港財務報告準則實務報告第2號之修訂	披露會計政策
香港會計準則第8號之修訂	會計估計的定義
香港會計準則第12號之修訂	與單一交易產生的資產及負債相關的遞延稅項

本期間應用新訂及經修訂香港財務報告準則對本集團於本期間及過去期間的財務表現及狀況及/或此等簡明綜合財務報表所載披露事項並無重大影響。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION

Information reported to the executive Directors of the Company, being the chief operating decision maker, for the purposes of resource allocation and assessment of segment performance focuses on types of goods delivered. For management purposes, the Group has six (2022: six) reportable segments, online game, esports, cloud computing and data storage, household products, property investment and money lending.

Information about reportable segment revenue, profit or loss and assets:

2023

### 3. 分部資料

就資源分配及評估分部表現而向本公司執行董事(為主要經營決策者)呈報的資料集中於所交付的貨品種類。就管理而言,本集團分為線上遊戲、電子競技、雲計算及數據儲存、家居產品、物業投資及放債六個(二零二二年:六個)可呈報分部。

有關可呈報分部收益、損益及資產之資料:

二零二三年

		Online game 線上遊戲 HK\$'000 千港元	Cloud computing and data storage 雲計算及數據儲存 HK\$'000 千港元	Esports 電子競技 HK\$'000 千港元	Household products 家居產品 HK\$'000 千港元	Property investment 物業投資 HK\$'000 千港元	Money lending 放債 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>Six months ended 30 June 2023 (unaudited)</b>	<b>截至二零二三年六月三十日止六個月(未經審核)</b>							
Revenue from external customers	來自外部客戶之收益	7,697	3,804	11,221	17,621	659	10	41,012
Intersegment revenue	分部間收益	—	—	—	—	—	—	—
Segment profit/(loss)	分部溢利/(虧損)	(28,857)	(4,162)	(7,382)	(1,329)	659	(2,069)	(43,140)
Interest revenue	利息收益	2	2	6	9	—	—	19
Interest expense	利息開支	(267)	(851)	(871)	—	—	—	(1,989)
Depreciation and amortisation	折舊及攤銷	(4,502)	(6,941)	(3,925)	(30)	—	—	(15,398)
Addition to segment non-current assets	添置分部非流動資產	1,405	110	510	—	—	—	2,025
Other material non-cash item:	其他重大非現金項目:							
– Impairment of assets, net	– 資產減值淨額							
Impairment of receivables, net	應收款項減值淨額	—	—	—	—	—	(2,071)	(2,071)
Impairment on intangible assets	無形資產減值	(9,033)	—	—	—	—	—	(9,033)
Impairment of goodwill	商譽減值	(994)	—	—	—	—	—	(994)
Reversal of write-down of cryptocurrencies	加密貨幣撇減撥回	—	240	—	—	—	—	240
<b>As at 30 June 2023</b>	<b>於二零二三年六月三十日</b>							
Segment assets	分部資產	61,752	23,270	33,618	19,467	19,454	2,268	159,829

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION (Continued) 2022

### 3. 分部資料(續) 二零二二年

		Online game 線上遊戲 HK\$'000 千港元	Cloud computing and data storage 雲計算及 數據儲存 HK\$'000 千港元	Esports 電子競技 HK\$'000 千港元	Household products 家居產品 HK\$'000 千港元	Property investment 物業投資 HK\$'000 千港元	Money lending 放債 HK\$'000 千港元	Total 總計 HK\$'000 千港元
<b>Six months ended 30 June 2022 (unaudited)</b>	<b>截至二零二二年 六月三十日止 六個月(未經審核)</b>							
Revenue from external customer	來自外部客戶之收益	11,930	10,722	34,460	8,085	686	549	66,432
Intersegment revenue	分部間收益	—	—	—	—	—	—	—
Segment profit/(loss)	分部溢利/(虧損)	(18,360)	(41,637)	671	180	1,015	(1,643)	(59,774)
Interest revenue	利息收益	3	—	11	926	—	—	940
Interest expense	利息開支	(133)	(319)	(805)	(26)	—	—	(1,283)
Depreciation and amortisation	折舊及攤銷	(5,233)	(12,684)	(3,418)	(26)	—	(3)	(21,364)
Income tax credit	所得稅抵免	40	—	—	—	—	—	40
Addition to segment non-current assets	添置分部非流動資產	1,049	296	—	675	—	—	2,020
Other material non-cash item:	其他重大非現金項目:							
— Impairment of assets, net	— 資產減值淨額							
Impairment of receivables, net	應收款項減值淨額	—	—	—	(921)	—	(2,181)	(3,102)
Impairment on intangible assets	無形資產減值	(5,573)	—	—	—	—	—	(5,573)
Impairment on property, plant and equipment	物業、廠房及設備減值	—	(9,269)	—	—	—	—	(9,269)
Impairment on right-of-use assets	使用權資產減值	—	(11,120)	—	—	—	—	(11,120)
Write-down of cryptocurrencies	加密貨幣撇減	—	(15,220)	—	—	—	—	(15,220)
— Net fair value gain on investment properties	— 投資物業公允值收益淨值	—	—	—	—	329	—	329
<b>As at 30 June 2022</b>	<b>於二零二二年 六月三十日</b>							
Segment assets	分部資產	87,189	45,417	64,539	37,159	21,467	4,981	260,752

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION (Continued)

Reconciliations of segment assets:

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Assets	資產		
Total assets of reportable segment	可呈報分部之資產總值	159,829	225,430
Unallocated deposits, other receivables and prepayments	未分配按金、其他應收款項及預付款項	793	960
Unallocated cash and bank balances	未分配現金及銀行結餘	4,828	15,639
Unallocated other corporate assets	未分配其他企業資產	3,213	4,393
Consolidated total assets	綜合資產總值	<b>168,663</b>	246,422

Reconciliation of reportable segment revenue and results:

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
<b>Revenue</b>	<b>收益</b>		
Total revenue of reportable segments	可呈報分部之總收益	41,012	66,432
Elimination of intersegment revenue	抵銷分部間收益	—	—
Consolidated revenue	綜合收益	<b>41,012</b>	66,432
<b>Profit or loss</b>	<b>收益或虧損</b>		
Total loss of reportable segments	可呈報分部之總虧損	(43,140)	(59,774)
Unallocated finance costs	未分配融資成本	(5,512)	(4,108)
Unallocated corporate income	未分配企業收入	21,109	1
Unallocated corporate expenses	未分配企業開支	(11,741)	(41,543)
Consolidated loss for the period	期內綜合虧損	<b>(39,284)</b>	(105,424)

### 3. 分部資料(續)

分部資產之對賬：

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Assets	資產		
Total assets of reportable segment	可呈報分部之資產總值	159,829	225,430
Unallocated deposits, other receivables and prepayments	未分配按金、其他應收款項及預付款項	793	960
Unallocated cash and bank balances	未分配現金及銀行結餘	4,828	15,639
Unallocated other corporate assets	未分配其他企業資產	3,213	4,393
Consolidated total assets	綜合資產總值	<b>168,663</b>	246,422

可呈報分部收益及業績之對賬：

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
<b>Revenue</b>	<b>收益</b>		
Total revenue of reportable segments	可呈報分部之總收益	41,012	66,432
Elimination of intersegment revenue	抵銷分部間收益	—	—
Consolidated revenue	綜合收益	<b>41,012</b>	66,432
<b>Profit or loss</b>	<b>收益或虧損</b>		
Total loss of reportable segments	可呈報分部之總虧損	(43,140)	(59,774)
Unallocated finance costs	未分配融資成本	(5,512)	(4,108)
Unallocated corporate income	未分配企業收入	21,109	1
Unallocated corporate expenses	未分配企業開支	(11,741)	(41,543)
Consolidated loss for the period	期內綜合虧損	<b>(39,284)</b>	(105,424)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 4. OTHER INCOME

### 4. 其他收入

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
Government grants	政府津貼	82	167
Bank interest income	銀行利息收入	19	942
Fair value gain on investment properties	投資物業公允值收益	—	329
Reversal of write-down on cryptocurrencies	加密貨幣撇減撥回	240	—
Net exchange gain	匯兌收益淨額	1,643	—
Gain on disposal of cryptocurrencies	出售加密貨幣的收益	648	—
Others	其他	1,186	1,050
		<b>3,818</b>	<b>2,488</b>

### 5. GAIN ON DISPOSAL OF SUBSIDIARIES

On 30 June 2023, the Group disposed 100% of the issued share capital of JF Household Furnishings (Asia) Limited and its subsidiaries for a total consideration of HK\$1. For details of calculation, please refer to note 16.

### 5. 出售附屬公司的收益

於二零二三年六月三十日，本集團以總代價1港元出售捷豐家居用品(亞洲)有限公司及其附屬公司全部已發行股本。有關計算方式的詳情，請參閱附註16。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 6. INCOME TAX CREDIT

Under the two-tiered profits tax regime, the first HK\$2 million of profits of qualifying group established in Hong Kong will be taxed at 8.25%, and profits above that amount will be subject to the tax rate of 16.5%. The profits of the group entities not qualifying for the two-tiered Profit Tax rate regime will continue to be taxed at a rate of 16.5% (2022: 16.5%).

Under the Law of the PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the Enterprise Income Tax tax rate of the PRC subsidiaries has been provided at a rate of 25% (2022: 25%) on the estimated assessable profits for the Period.

Malaysia Corporate Tax has been provided at a rate of 24% (2022: 24%) on the estimated assessable profit for the Period.

Taiwan Corporate Tax has been provided at a rate of 20% (2022: 20%) on the estimated assessable profit for the Period.

Tax charge on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries in which the Group operates, based on existing legislation, interpretations and practices in respect thereof.

### 7. DIVIDEND

No dividend has been paid, declared or proposed during the Period. The Directors have determined that no dividend will be paid in respect of the interim period (2022: Nil).

### 6. 所得稅抵免

根據兩級制利得稅稅率制度，在香港成立之合資格集團首2,000,000港元溢利將按8.25%之稅率徵收稅項，而超過該金額之溢利將按16.5%之稅率徵收稅項。不符合兩級制利得稅稅率制度資格之集團實體之溢利將繼續按16.5%之稅率徵收稅項(二零二二年：16.5%)。

根據中國企業所得稅法(「企業所得稅法」)及企業所得稅法實施條例，中國附屬公司於本期間的企業所得稅乃按估計應課稅溢利稅率25%(二零二二年：25%)作出撥備。

於本期間，馬來西亞企業稅乃按估計應課稅溢利稅率24%(二零二二年：24%)作出撥備。

台灣營利事業所得稅就本期間估計應課稅溢利按稅率20%(二零二二年：20%)之作出撥備。

其他地區應課稅溢利之稅項開支乃採用本集團經營所在國家當前稅率根據現行的相關法例、詮釋及慣例計算。

### 7. 股息

本期間並無派付、宣派或建議派付股息。董事已決定不會就本中期期間派付股息(二零二二年：無)。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 8. LOSS PER SHARE

The calculation of basic and diluted loss per share is based on the loss attributable to owners of the Company and weighted-average number of ordinary shares, as follows:

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
<b>Loss</b>	<b>虧損</b>		
Loss attributable to owners of the Company, for the purpose of calculating basic and diluted loss per share	用於計算每股基本及攤薄虧損之本公司擁有人應佔虧損	<b>(38,958)</b>	(108,348)

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核)	2022 二零二二年 (unaudited) (未經審核)
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share	用於計算每股基本及攤薄虧損之普通股加權平均數	<b>311,036,000</b>	311,036,000

As the Company's share options during the six months ended 30 June 2023 and 30 June 2022, do not give rise to any dilutive effect to the loss per share, diluted loss per share was the same as the basic loss per share for the six months ended 30 June 2023 and 30 June 2022 respectively.

### 8. 每股虧損

每股基本及攤薄虧損乃根據下列本公司擁有人應佔虧損及普通股的加權平均數計算：

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
<b>Loss</b>	<b>虧損</b>		
Loss attributable to owners of the Company, for the purpose of calculating basic and diluted loss per share	用於計算每股基本及攤薄虧損之本公司擁有人應佔虧損	<b>(38,958)</b>	(108,348)

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核)	2022 二零二二年 (unaudited) (未經審核)
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share	用於計算每股基本及攤薄虧損之普通股加權平均數	<b>311,036,000</b>	311,036,000

由於在截至二零二三年六月三十日及二零二二年六月三十日止六個月，本公司之購股權並無對每股虧損帶來任何攤薄影響，故於截至二零二三年六月三十日及二零二二年六月三十日止六個月，每股攤薄虧損分別與每股基本虧損相同。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 9. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group had additions to property, plant and equipment in the amount of approximately HK\$229,000 (2022: HK\$2,020,000). The Group has no material disposal of property, plant and equipment on both periods.

### 10. RIGHT-OF-USE ASSETS

During the six months ended 30 June 2023, the Group had additions to right-of-use assets in the amount of approximately HK\$397,000 (2022: HK\$548,000). The Group has no material disposal of right-of-use assets on both periods.

### 11. LOAN RECEIVABLES AND INTEREST RECEIVABLES

### 9. 物業、廠房及設備

截至二零二三年六月三十日止六個月，本集團添置物業、廠房及設備金額約229,000港元(二零二二年：2,020,000港元)。於兩個期間內，本集團並無重大出售物業、廠房及設備。

### 10. 使用權資產

截至二零二三年六月三十日止六個月，本集團添置使用權資產約397,000港元(二零二二年：548,000港元)。於兩個期間內，本集團並無重大出售使用權資產。

### 11. 應收貸款及應收利息

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Loan receivables, net of loss allowance	應收貸款(扣除虧損撥備)	1,283	3,354
Interest receivables	應收利息	158	249
		<b>1,441</b>	<b>3,603</b>

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 11. LOAN RECEIVABLES AND INTEREST RECEIVABLES (Continued)

The maturity profile of loan receivables and interest receivables at the reporting date is analysed by the remaining periods to their contractual maturity dates as follows:

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	1,283	3,603
In the second year	第二年	—	—
		<b>1,283</b>	<b>3,603</b>

The carrying amounts of the loan receivables and interest receivables are denominated in HK\$.

At 30 June 2023 and 31 December 2022, all loan receivables are unsecured, bear interest at fixed rates and are repayable with fixed terms agreed with the customers.

### 11. 應收貸款及應收利息(續)

於報告日期應收貸款及應收利息按餘下日期至其合約到期日之到期情況分析如下：

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	1,283	3,603
In the second year	第二年	—	—
		<b>1,283</b>	<b>3,603</b>

應收貸款及應收利息之賬面值乃按港元列值。

於二零二三年六月三十日及二零二二年十二月三十一日，所有應收貸款為無抵押，按固定利率計息及按與客戶協定的固定期限償還。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 12. TRADE RECEIVABLES

The Group's trading terms with customers are mainly on credit. The credit terms generally range from 30 to 90 days. Overdue balances are reviewed regularly by Directors. The aging analysis of the Group's trade receivables, based on the invoice date, and net of allowance, is as follows:

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	4,196	14,073
31-60 days	31至60天	3,110	3,402
61-90 days	61至90天	1,205	1,878
Over 90 days	超過90天	4,513	14,645
Total	總計	<b>13,024</b>	<b>33,998</b>

### 13. TRADE PAYABLES

The Group normally obtains credit terms ranging from 30 to 90 days from its suppliers. The aging analysis of trade payables, based on the invoice date, is as follows:

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	434	720
31-60 days	31至60天	860	2,926
61-90 days	61至90天	205	1,812
Over 90 days	超過90天	3,464	4,721
Total	總計	<b>4,963</b>	<b>10,180</b>

### 12. 應收貿易賬款

本集團主要以信貸條款與客戶進行交易。信貸期一般介乎30至90天。董事定期檢討過期結餘。本集團應收貿易賬款按發票日期及扣除撥備後之賬齡分析如下：

### 13. 應付貿易賬款

供應商授予本集團的信貸期一般為30至90天。應付貿易賬款按發票日期之賬齡分析如下：

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 14. LOAN FROM RELATED PARTIES

As at 30 June 2023, the Group received loans from five related parties with principal amount of HK\$290,000,000 (2022: HK\$280,000,000). These loans were unsecured, interest bearing from 0% to 2% per annum and repayable within one to three years. The fair value of these loans were estimated at the prevailing market interest rates for equivalent loans from 5% to 5.625% on initial recognition.

### 14. 來自關聯人士之貸款

於二零二三年六月三十日，本集團自五名關聯人士收取本金290,000,000港元(二零二二年：280,000,000港元)之貸款。該等貸款為無抵押，按年息0%至2%計息及須於一至三年內償還。該等貸款之公允值乃按同檔次貸款初始確認時之現行市場利率介乎5%至5.625%估計。

### 15. SHARE CAPITAL

### 15. 股本

		<b>Ordinary shares of HK\$0.01 each</b>	
		<b>每股面值0.01港元之普通股</b>	
		<b>Number of shares</b>	<b>per value</b>
		股份數目	面值
		'000	HK\$'000
		千股	千港元
Authorised:	法定：		
Ordinary shares,	普通股		
At 1 January 2022 (audited),	於二零二二年一月一日(經		
31 December 2022 (audited)	審核)、二零二二年十二月		
and 30 June 2023 (unaudited)	三十一日(經審核)及		
	二零二三年六月三十日		
	(未經審核)	500,000	50,000
Issued and fully paid:	已發行及繳足：		
Ordinary shares,	普通股		
At 1 January 2022 (audited),	於二零二二年一月一日(經		
31 December 2022 (audited)	審核)、二零二二年十二月		
and 30 June 2023 (unaudited)	三十一日(經審核)及		
	二零二三年六月三十日(未		
	經審核)	311,036	3,110

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 16. DISPOSAL OF SUBSIDIARIES

On 30 June 2023, the Group disposed 100% of the issued share capital of JF Household Furnishings (Asia) Limited and its subsidiaries (the “JF Asia Group”) for a total consideration of HK\$1.

Net liabilities at the date of disposal were as follows:

### 16. 出售附屬公司

於二零二三年六月三十日，本集團以總代價1港元出售捷豐家居用品(亞洲)有限公司及其附屬公司(「捷豐亞洲集團」)的100%已發行股本。

於出售日期的負債淨額如下：

		(unaudited) (未經審核) HK\$'000 千港元
Property, plant and equipment	物業、廠房及設備	80
Other receivables	其他應收款項	5,713
Bank and cash balances	銀行及現金結餘	5,112
Current tax assets	即期稅項資產	19
Other payables	其他應付款項	(13,638)
Deferred tax liabilities	遞延稅項負債	(1,716)
		<hr/>
Net liabilities disposed of	已出售負債淨額	(4,430)
Release of foreign currency translation reserve	外匯儲備撥回	(16,677)
Gain on disposal of subsidiaries	出售附屬公司的收益	21,107
		<hr/>
Total consideration	總代價	—
		<hr/>
Consideration satisfied by	以下列方式支付的代價	
Cash	現金	—
		<hr/>
Net cash outflow arising on disposal:	出售時產生的現金流出淨額：	
Cash consideration received	已收現金代價	—
Cash and cash equivalents disposed of	已出售的現金及現金等值物	(5,112)
		<hr/>
		(5,112)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 17. CAPITAL COMMITMENTS

Significant capital commitments contracted for at the end of the reporting period but not yet incurred is as follows:

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Game intellectual properties and licenses	遊戲知識產權及牌照	2,118	2,192

### 18. OPERATING LEASE COMMITMENTS

#### The Group as lessor

Operating leases relate to investment property owned by the Group with lease terms of 1 to 3 years, with no extension. The lessee does not have an option to purchase the property at the expiry of the lease period.

Minimum lease payments receivable on leases are as follows:

		At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	835	535
In the second year	第二年	129	—
Total	總計	964	535

The following table presents the amounts reported in profit or loss:

Rental income or operating losses	租金收入或經營虧損	659	1,332
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### 17. 資本承擔

於報告期末的已訂約但尚未產生之重大資本承擔如下：

	At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Game intellectual properties and licenses	2,118	2,192

### 18. 經營租賃承擔

#### 本集團作為出租人

經營租賃與本集團租期為1至3年的自有投資物業(不可延期)有關。承租人並無擁有於租期屆滿時購買該物業的選擇權。

租賃的最低應收租賃款項如下：

	At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	835	535
In the second year	129	—
Total	964	535

下表呈列於損益表申報的金額：

Rental income or operating losses	659	1,332
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# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. FAIR VALUE MEASUREMENTS

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.

### 19. 公允值計量

公允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讓負債所支付之價格。以下公允值計量披露使用的公允值層級將用於計量公允值的估值技術之參數分為三個層級：

第1層級參數：本集團可於計量日期得出相同資產或負債之活躍市場報價(未經調整)。

第2層級參數：第1層級所包括之報價以外之直接或間接的資產或負債可觀察參數。

第3層級參數：資產或負債之不可觀察參數。

本集團的政策乃於導致該轉移之事件或狀況出現變動當日確認自三個層級中的任何一個層級的轉入及轉出。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. FAIR VALUE MEASUREMENTS (Continued)

(a) Disclosure of level in fair value hierarchy at 30 June 2023 and 31 December 2022:

Description	項目	Fair value measurements using: 公允價值計量採用的層級:			Total 總計 At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元
		Level 1 第1層級 (unaudited) (未經審核) HK\$'000 千港元	Level 2 第2層級 (unaudited) (未經審核) HK\$'000 千港元	Level 3 第3層級 (unaudited) (未經審核) HK\$'000 千港元	19,454 19,454
<b>Recurring fair value measurements:</b>	經常性公允價值計量:				
<b>Investment properties</b>	投資物業				
Office units – Malaysia	辦公單位—馬來西亞	—	—	19,454	19,454

Description	項目	Fair value measurements using: 公允價值計量採用的層級:			Total 總計 At 31 December 2022 於二零二二年 十二月三十一日 (unaudited) (未經審核) HK\$'000 千港元
		Level 1 第1層級 (unaudited) (未經審核) HK\$'000 千港元	Level 2 第2層級 (unaudited) (未經審核) HK\$'000 千港元	Level 3 第3層級 (unaudited) (未經審核) HK\$'000 千港元	20,497 20,497
<b>Recurring fair value measurements:</b>	經常性公允價值計量:				
<b>Investment properties</b>	投資物業				
Office units – Malaysia	辦公單位—馬來西亞	—	—	20,497	20,497

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. FAIR VALUE MEASUREMENTS (Continued)

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

Description	項目	2023 Investment properties 二零二三年 投資物業 (unaudited) (未經審核) HK\$'000 千港元
At 1 January 2023	於二零二三年一月一日	20,497
Exchange difference	匯兌差異	(1,043)
At 30 June 2023	於二零二三年六月三十日	19,454

Description	項目	2022 Investment properties 二零二二年 投資物業 (unaudited) (未經審核) HK\$'000 千港元
At 1 January 2022	於二零二二年一月一日	22,202
Net fair value loss recognised in profit or loss (#)	已於損益確認之公允值淨虧損(#)	329
Exchange difference	匯兌差異	(1,064)
At 30 June 2022	於二零二二年六月三十日	21,467
(#) Include gains or losses for assets held at end of reporting period	(#) 包括於報告期末所持資產的收益或虧損	329

The total gains or losses recognised in profit or loss including those for assets held at end of reporting period are presented in other income in the condensed consolidated statement of profit or loss for the six months ended 30 June 2022.

於報告期末在損益中確認的損益總額(包括所持資產的損益)乃於截至二零二二年六月三十日止六個月的簡明綜合損益表內的其他收入呈列。

19. FAIR VALUE MEASUREMENTS (Continued)

(c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2023:

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 for these fair value measurements. Discussions of valuation processes and results are held between the financial controller and the Board at least twice a year.

For level 3 fair value measurements, the Group will normally engage external valuation experts with the recognised professional qualifications and recent experience to perform the valuations.

Key unobservable inputs used in level 3 fair value measurements are mainly:

- Term yield (estimated based on valuation experts' in-house database)
- Reversionary yield (estimated based on valuation experts' in-house database)
- Rental value (estimated based on actual data)
- Size difference (estimated based on actual data)
- Asking price (estimated based on valuation reports' in-house database)

19. 公允值計量(續)

(c) 於二零二三年六月三十日本集團所採用估值程序及公允值計量所採用估值技術及參數的披露：

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允值計量(包括第3層級公允值計量)。財務總監就此等公允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。

就第3層級公允值計量而言，本集團將通常聘請具備獲認可專業資格及最近進行估值經驗之外部估值專家。

第3層級公允值計量所採用的關鍵不可觀察參數主要是：

- 定期收益率(基於估值專家內部數據庫估計)
- 復歸收益率(基於估值專家內部數據庫估計)
- 租賃價值(基於實際數據之估計)
- 面積差異(基於實際數據之估計)
- 賣方報價(基於估值報告內部數據庫估計)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. FAIR VALUE MEASUREMENTS (Continued)

#### (c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2023: (Continued)

##### Level 3 fair value measurements

Description	Valuation technique	Unobservable inputs	Range	Effect on fair value for increase of inputs	Fair value 30 June 2023	Fair value 31 December 2022
項目	估值技術	不可觀察參數	範圍	參數增加對公允值的影響	公允值 二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	公允值 二零二二年 十二月 三十一日 (audited) (經審核) HK\$'000 千港元
			%			
Investment property	Investment method	Term yield	0.5% (2022: 0.5%)	Decrease	19,454	20,497
– Commercial building located in Malaysia	投資方式	定期收益率	0.5% (二零二二年: 0.5%)	減少		
投資物業		Reversionary yield	6.5% (2022: 6.50%)	Decrease		
– 位於馬來西亞之商業大廈		復歸收益率	6.5% (二零二二年: 6.50%)	減少		
		Rental value	RM3.1/sq.ft./month 3.1令吉/平方英尺/月 (2022: RM3.1/sq.ft./month) (二零二二年: 3.1令吉/平方英尺/月)	Increase		
		租賃價值		增加		

In estimating the fair value of the properties, the highest and best use of the properties is their current use.

There were no changes in the valuation techniques used for investment properties as at 30 June 2023 and 31 December 2022.

於估計物業公允值時，物業的最高及最佳用途為其現時用途。

於二零二三年六月三十日及二零二二年十二月三十一日，投資物業所採用之估值技術並無改變。

### 19. 公允值計量(續)

#### (c) 於二零二三年六月三十日本集團所採用估值程序及公允值計量所採用估值技術及參數的披露：(續)

##### 第3層級公允值計量

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 20. RELATED PARTY TRANSACTIONS

In addition to those related party transactions and balances disclosed elsewhere in the condensed consolidated financial statements, the Group had the following transactions and balances with related parties during the Period:

#### (a) Key management personnel compensation

The key management personnel of the Group comprise all Directors. Details of their emoluments were disclosed as follows:

### 20. 關聯人士交易

除本簡明綜合財務報表其他部分所披露的關聯人士交易及結餘外，於本期間，本集團與其關聯人士的交易及結餘如下：

#### (a) 主要管理人員酬金

本集團主要管理人員包括所有董事。彼等的薪酬詳情披露如下：

		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2023</b> 二零二三年 <b>(unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
		Note 附註	
Directors' remuneration	董事薪酬	(i)	1,469
			<b>6,278</b>

Note:

- (i) includes share based-payment of approximately HK\$5,540,000 (2022: HK\$28,524,000).

附註：

- (i) 包括以股份為基礎的付款約為5,540,000港元(二零二二年：28,524,000港元)。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 20. RELATED PARTY TRANSACTIONS (Continued)

#### (b) Transactions with related parties

### 20. 關聯人士交易(續)

#### (b) 與關聯人士進行的交易

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 (unaudited) (未經審核) HK\$'000 千港元	2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元
Interest expense paid to	向以下公司支付利息開支		
— Imperium Credit Limited	— 帝國信貸財務有限公司	1,200	1,240
— Sun International Group Limited	— 太陽國際集團有限公司	3,069	3,014
— Imperium Group (Holdings) Limited	— 帝國集團(控股)有限公司	1,207	310
— Mr. Cheng Ting Kong	— 鄭丁港先生	776	310
— Mr. Yeung Tong Seng Terry	— 楊東成先生	490	235
Lease income from	來自以下各方的租賃收入		
— Best Master Limited	— Best Master Limited	Not applicable 不適用	328
— Mr. Cheng Ting Kong	— 鄭丁港先生	293	340
Mobile game income from	來自以下公司的手機遊戲收入		
— Imperium Interactive Entertainment Limited	— 帝國影遊互動有限公司	29	207
License fee paid to	向以下公司支付特許費		
— Imperium Interactive Entertainment Limited	— 帝國影遊互動有限公司	8	51

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 20. RELATED PARTY TRANSACTIONS (Continued)

#### (c) Balance with related parties

At 30 June 2023 and 31 December 2022, the Group had the following balances with related parties:

				At 30 June 2023 於二零二三年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2022 於二零二二年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Due (to)/from related companies	應(付)／收關聯公司 款項				
– Imperium Credit Limited	– 帝國信貸財務有限 公司	(i)		(51,411)	(50,211)
– Sun International Group Limited	– 太陽國際集團有限 公司	(i)		(125,296)	(120,436)
– Imperium Group (Holdings) Limited	– 帝國集團(控股)有 限公司	(i)		(49,260)	(49,399)
– Imperium Interactive Entertainment Limited	– 帝國影遊互動有限 公司	(ii)		557	532
				<b>(225,410)</b>	<b>(219,514)</b>
Due to directors	應付董事款項				
– Mr. Cheng Ting Kong	– 鄭丁港先生	(i)		(39,564)	(29,121)
– Mr. Yeung Tong Seng Terry	– 楊東成先生	(i)		(19,907)	(19,416)
				<b>(59,471)</b>	<b>(48,537)</b>
				<b>(284,881)</b>	<b>(268,051)</b>

Notes:

- (i) These amounts due to related parties of approximately HK\$280,787,000 (2022: HK\$264,833,000) was unsecured, interest bearing from 0% to 2% per annum and repayable within two years.
- (ii) The amount due to a related company was unsecured, non-interest bearing and repayable on demand.

### 20. 關聯人士交易(續)

#### (c) 與關聯人士的結餘

於二零二三年六月三十日及二零二二年十二月三十一日，本集團與關聯人士有下列結餘：

附註：

- (i) 該等應付關聯人士款項約280,787,000港元(二零二二年：264,833,000港元)為無抵押、按每年0%至2%計息及須於兩年內償還。
- (ii) 應付一間關聯公司款項為無抵押、免息及按要求償還。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### BUSINESS REVIEW AND OUTLOOK

#### Industry Review

In the first half of 2023, the world began to gradually recover. However, geopolitics and high interest rates have brought uncertainties to the global economy and led to a significant divergence in the recovery process of different economies.

However, the global epidemic has brought huge home economy opportunities to the gaming industry. According to the marketing report issued by NewZoo, the total revenue in the global game market is expected to reach US\$211.2 billion in 2025, and the number of global gamers is expected to reach 3.6 billion. NewZoo anticipated that the game market will continue to grow in the next few years, with a CAGR of 4.3% from 2020 to 2025.

The Group considers that the long-term development prospect of the game market is positive, especially under the metaverse trend, “GameFi” (Game Finance) emerges and spurs the particularly strong development momentum of blockchain games. The Group will continue to seize market opportunities and aggressively explore the game publishing business, especially in the blockchain games and metaverse sector. Also, it will continue to diversify its business by further expanding the businesses of esports, thus maximizing the returns for shareholders of the Company.

#### Business Review

For the six months ended 30 June 2023 (the “Period”), the Group’s total revenue decreased year-on-year by approximately 38.3% to approximately HK\$41,012,000 (for the six months ended 30 June 2022: HK\$66,432,000), mainly due to decrease in sales from cloud computing and data storage segment and esports segment. Loss attributable to shareholders of the Company for the Period was approximately HK\$39,284,000 (for the six months ended 30 June 2022: HK\$105,424,000), is mainly due to the decrease in loss of non-cash items incurred. The Group’s Metasens project has made good progress during the Period and will continue to deploy diversified businesses, especially in the game publishing and esports sectors.

#### 業務回顧及展望

##### 行業回顧

二零二三年上半年，世界各地開始逐漸復甦，然而，地緣政治及利率高企等為全球經濟帶來不確定因素，並導致不同經濟體在復甦進程中呈現顯著分化趨勢。

縱然如此，全球疫情為遊戲行業帶來龐大的宅經濟商機。NewZoo發表市場報告，預期2025年全球遊戲市場總收益達到2,112億美元，全球遊戲玩家數量預計將達到36億人。NewZoo預期，遊戲市場將在接下來數年繼續增長，2020年至2025年複合年增長率為4.3%。

本集團認為，遊戲市場的長期發展前景積極正面，特別是元宇宙風潮之下，「GameFi」(Game Finance，即遊戲金融)應運而生，帶動區塊鏈遊戲發展勢頭格外強勁。本集團將繼續緊抓市場機遇，積極開拓遊戲發行業務，尤其是區塊鏈遊戲及元宇宙領域，同時，繼續發展多元化業務，包括進一步擴展電子競技業務等，為本公司股東帶來最大回報。

##### 業務回顧

截至二零二三年六月三十日止六個月(「期內」)，本集團的總收益按年減少約38.3%至約41,012,000港元(截至二零二二年六月三十日止六個月：66,432,000港元)，主要由於雲計算及數據儲存分部及電子競技分部的銷售減少。期內之本公司股東應佔虧損約為39,284,000港元(截至二零二二年六月三十日止六個月：105,424,000港元)，主要由於非現金項目產生的虧損減少所致。期內本集團之Metasens計劃進展理想，會繼續部署多元化業務，尤以遊戲發行及電子競技板塊為甚。

### Online Game business

In view of the current development trend of the technology industry, the Group has tapped into the blockchain games and metaverse sector since 2021. The revenue from game publishing business of the Group decreased year-on-year by approximately 35.5% to HK\$7,697,000 (for the six months ended 30 June 2022: HK\$11,930,000); the segment loss was approximately HK\$28,857,000 (for the six months ended 30 June 2022: HK\$18,360,000), mainly due to impairment loss recognised for approximately HK\$9,033,000 and HK\$994,000 related to game intellectual properties and licenses and goodwill respectively.

Also, we plan to launch several new games this year, including two games with blockchain and metaverse concepts.

The first game, “PetaRush”, has recently completed a closed beta test. It is a thrilling racing game, which allows multiple players to engage in PVP combat by activating skills using cards. The game incorporate “collection”, “raising” and “breeding” elements, and will join hands with PHANTACi, a brand established by the Asian popstar and his team, to incorporate Phanta Bear into “PetaRush”, jointly leading the trend and setting an example in the metaverse era.

The second game, a PC based metaverse game, is also undergoing a closed delete file test. It is a sandbox game where players and game developers could create an open world that can be edited in 3D model. Participants will be able to build their own virtual world in metaverse, by (i) creating unique game characters, in-game items, digital collections, land and equipment; (ii) owning and decorating their virtual spaces, such as building their virtual home; (iii) communicating with other players; (iv) experiencing the scenes or games set up by other players; and (v) breaking through levels and interacting with each other in-game. This will further enrich the users’ experience and increase their degree of engagement in the game.

Currently, the Group has professional teams in place in Hong Kong and Southeast Asia. Other than the development and operation of NFT games, the Group also operates 4 mobile and tabletop games, namely “Myth of Empires”, “Champion Horse Racing”, “Iron Conflict” and “Jiuyin Zhenjing”. The total number of game players as at 30 June 2023 amounts to 1,393,445.

### 線上遊戲業務

鑑於目前的科技產業發展趨勢，本集團自二零二一年開始進軍區塊鏈遊戲及元宇宙領域，本集團來自遊戲發行業務的收益按年減少約35.5%至7,697,000港元(截至二零二二年六月三十日止六個月: 11,930,000港元)；分部虧損約為28,857,000港元(截至二零二二年六月三十日止六個月: 18,360,000港元)，乃主要由於就遊戲知識產權及牌照以及商譽分別確認減值虧損約9,033,000港元及994,000港元。

並計劃於本年度內推出數款新遊戲，此包括兩款具區塊鏈及元宇宙概念的遊戲。

第一款遊戲《動物大奔走PetaRush》最近完成內部beta測試。其為一款緊張刺激的競速遊戲，讓多人同時用卡牌方式發動技能進行對戰，遊戲融入「收集」、「養成」及「繁殖」等元素，並將與亞洲流行音樂天王與團隊共同打造的潮牌PHANTACi強強聯手，將Phanta Bear融入《動物大奔走PetaRush》遊戲，共同在元宇宙時代引領潮流，立下典範。

至於第二款遊戲則為電腦元宇宙遊戲，亦正進行封閉刪檔測試，其為一款沙盒遊戲，玩家及遊戲開發人員可在當中創造一個能在3D模型中編輯的開放世界，參與者可透過元宇宙(i)塑造獨特的遊戲角色、遊戲中的物品、數碼收藏品、土地和設備；(ii)擁有和裝飾虛擬空間，如建造自己的虛擬家園；(iii)與其他遊戲玩家交流；(iv)體驗其他玩家佈置的場景或遊戲；及(v)在遊戲中闖關和互動，構建自己的虛擬世界，以進一步增進用家體驗並提升其於該遊戲的參與度。

現時，本集團已於香港及東南亞建立專業團隊，除了開發及經營NFT遊戲，本集團亦營運四款手遊及桌面遊戲，包括《帝國神話》、《冠軍人馬》、《烈火戰馬》及《九陰真經》，總用戶數於二零二三年六月三十日達到1,393,445人。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Esports business

The revenue from esports business of the Group for the six months ended 30 June 2023 was approximately HK\$11,221,000 (for the six months ended 30 June 2022: HK\$34,460,000), representing a year-on-year decrease of approximately 67.4%, mainly due to the decrease in prize from esport game; the segment loss was approximately HK\$7,382,000 (segment profit for the six months ended 30 June 2022: HK\$671,000).

We will put more resources to our esports team, such as NV Tencent Video team, NOVA 王者榮耀女子戰隊 and NOVA 英雄聯盟手遊戰隊 in order to strive for better performance in esports games.

### Cloud computing and data storage business

The revenue from cloud computing and data storage business of the Group for the six months ended 30 June 2023 was approximately HK\$3,804,000 (for the six months ended 30 June 2022: HK\$10,722,000), representing a year-on-year decrease of approximately 64.5%. The segment loss was approximately HK\$4,162,000 (2022: HK\$41,637,000).

The Group will continue to negotiate with existing and potential customers of the Group to the change in the uses of the Filecoin and Chia mining machines.

### Household products business

For the six months ended 30 June 2023, the revenue from household products business of the Group was approximately HK\$17,621,000 (2022: HK\$8,085,000), representing a increase of 117.9% as compared with the corresponding period last year, mainly attributable to the increase in market demand due to recovery of the global economy from the COVID-19 epidemic. The gross profit margin decreased to approximately 3% (for the six months ended 30 June 2022: 8.9%). The segment loss was approximately HK\$1,329,000 (2022: segment profit of HK\$180,000). Amid challenging outlook of the business, the Group will take initiatives to increase revenue and reduce costs.

On 30 June 2023, the Company has entered into a sales and purchase agreement with an independent third party, pursuant to which the Company has agreed to sell, and the purchaser has agreed to purchase 100% of the issued share capital of JF Household Furnishings (Asia) Limited and its subsidiaries (collectively, the "Target Group") for a consideration of HK\$1. The gain on disposal of subsidiaries is approximately HK\$21,107,000 including approximately HK\$16,677,000 from release of foreign currency translation reserve. Also the purchaser assume the contingent liabilities associated with the economic compensation payable in accordance with the relevant labour law of PRC amounting to approximately HK\$5,164,000.

### 電子競技業務

截至二零二三年六月三十日止六個月，本集團來自電子競技業務的收益約為11,221,000港元(截至二零二二年六月三十日止六個月：34,460,000港元)，按年減少約67.4%，主要由於電子競技比賽獎金減少；分部虧損約為7,382,000港元(截至二零二二年六月三十日止六個月分部溢利：671,000港元)。

我們將向電子競技戰隊(如NV騰訊視頻戰隊、NOVA王者榮耀女子戰隊及NOVA英雄聯盟手遊戰隊)投放更多資源，以致力於電子競技比賽中取得更好表現。

### 雲計算及數據儲存業務

截至二零二三年六月三十日止六個月，本集團來自雲計算及數據儲存業務的收益約為3,804,000港元(截至二零二二年六月三十日止六個月：10,722,000港元)，按年減少約64.5%。分部虧損約為4,162,000港元(二零二二年：41,637,000港元)。

本集團將繼續與本集團現有及潛在客戶商討，更改Filecoin及奇亞幣挖礦機器之使用狀況。

### 家居產品業務

截至二零二三年六月三十日止六個月，本集團來自家居產品業務的收益約為17,621,000港元(二零二二年：8,085,000港元)，比去年同期上升117.9%，主要由於全球經濟從新冠病毒疫情中復甦，導致市場需求增加。毛利率下降至約3%(截至二零二二年六月三十日止六個月：8.9%)。分部虧損約為1,329,000港元(二零二二年：分部溢利180,000港元)。面對充滿挑戰的業務前景，本集團將積極開源節流。

於二零二三年六月三十日，本公司與獨立第三方訂立買賣協議，據此本公司同意出售，而買方同意以代價1港元購買捷豐家居用品(亞洲)有限公司及其附屬公司(統稱「目標公司」)全部已發行股本。出售附屬公司的收益約為21,107,000港元，其中包括來自外幣匯兌儲備撥回約16,677,000港元。此外，買方假設根據相關中國勞工法與應付經濟補償有關的或然負債金額約為5,164,000港元。

The reasons for the purchaser to acquire the Target Group due to (i) the purchaser's experience in carrying out business in this region; (ii) the purchaser's expertise in restructuring of companies; and (iii) the expected gain to be made by the purchaser due to certain assets owned by the Target Group are hereby noted. The Group has transferred the household business to other subsidiaries in early 2022 and so the disposal will not affect the operation of the business.

### **Property investment business**

For the six months ended 30 June 2023, the Group's revenue from property investment business was approximately HK\$659,000 (2022: HK\$686,000), mainly due to decrease in rental income. The segment profit was approximately HK\$659,000 (2022: HK\$1,015,000).

### **Money lending business**

For the six months ended 30 June 2023, the Group's revenue from money lending business was approximately HK\$10,000 (2022: HK\$549,000), mainly due to the decrease in interest income from customers. The segment loss was approximately HK\$2,069,000 (2022: HK\$1,643,000) due to impairment loss of approximately HK\$2,071,000 provided during the Period.

The Group's money lending business was conducted through its wholly-owned subsidiary, Best Gold Corporation Limited, to grant loans including secured and unsecured to individuals and enterprises. It has no specific target customer group. The source of customers mainly past customers or referrals by third parties. Loan are mainly large amounts of loan which is over HKD1,000,000. The source of funds for the money lending business is funded by the internal resources of the Group. The Group strived to adhere to a set of comprehensive policy and procedural manual in respect of loan approval, loan renewal, loan recovery, loan compliance, monitoring and anti-money laundering.

買方收購目標集團的原因是(i)買方於此地域經營業務的經驗；(ii)買方在公司重組方面的專業知識；及(iii)特此註明買方因目標集團擁有的若干資產而獲得的預期收益。本集團已於二零二二年初將其家居產品業務轉移至其他附屬公司，因此出售將不會影響業務營運。

### **物業投資業務**

截至二零二三年六月三十日止六個月，本集團來自物業投資業務的收益約為659,000港元(二零二二年：686,000港元)，主要由於租金收入減少。分部溢利約為659,000港元(二零二二年：1,015,000港元)。

### **放債業務**

截至二零二三年六月三十日止六個月，本集團來自放債業務的收益約為10,000港元(二零二二年：549,000港元)，主要由於客戶利息收入減少。分部虧損約為2,069,000港元(二零二二年：1,643,000港元)，主要由於期內撥備減值虧損約2,071,000港元。

本集團之放債業務乃透過其全資附屬公司金瑞興業有限公司進行，以向個人及企業授出有擔保及無擔保貸款。本集團並無具體目標客戶群體。客戶來源主要為過往客戶或第三方推薦客戶。貸款主要為金額超過1,000,000港元的大額貸款。放債業務之資金來源於本集團內部資源。本集團在批核貸款、重續貸款、追討貸款、貸款合規、監察及反洗黑錢等方面盡力遵守一套全面政策及程序手冊。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

The Group manages credit risk through review and credit approval and post-transaction monitoring processes which are performed by management. Before the loans were granted, an independent assessment has been performed. The independent assessment included but was not limited to background checking, such as the identity documents (identity card, address proof, business registration certificate, latest annual return), income or asset proof of the borrower and guarantor, such as share certificates, bank statements and security statements, the evaluation of the value of collateral and verification of the authenticity of the information provided, to ensure the recovery ability of the loan. Furthermore, the Group will perform public search towards the borrowers to ensure compliance with anti-money laundering and counterterrorist financing ordinance. After the loan is granted, the Group will still conduct the checks on the repayment history and results of public search towards the borrower periodically to assess the recoverability of loan, compliance with anti-money laundering and counter-terrorist financing ordinance and possibility of loan renewal.

As at 30 June 2023, the Group had loans receivable, net of approximately HK\$1.3 million (2022: HK\$3.4 million). The Group recorded interest income from loans receivable of approximately HK\$0.01 million for the Period (2022: HK\$0.5 million).

During the period ended 30 June 2023, there was one unsecured loan to an individual who is currently an owner of security company in Hong Kong. To the best of the knowledge, information and belief, he is an independent third party. The loan was granted on 18 January 2019 with gross principal amount of HKD15,000,000. For credit assessment, the Group performed background checking, reviewed audited financial statements, conducted site visit and discussion with management on the outlook of his company. The interest rate is 24% per annum and to be repaid by 18 January 2023 and with no collaterals. The Group is still negotiating with the borrower for settlement of the loan. Since 2020, the Group has not granted any new loan nor renew any loan contract due to challenging and competitive environment. The COVID-19 epidemic has further aggravated the operating situation. As a result, there was only one customer as disclosed above in this business segment for the Period.

As at 30 June 2023, the management had assessed the recoverability of loan receivables according to historical accounting information to estimate the default risk. In determining the default risk, factors including but not limited to, the ageing analysis of the receivables, historical and forecast occurrence of event of default, existence and valuation of the collaterals, the relevant regulatory framework and government policies in Hong Kong and global economic outlook in general and the specific economic condition of Hong Kong would be considered. According to the assessment, there is an impairment loss of HK\$2,071,000 incurred during the Period (2022: HK\$2,181,000).

本集團透過管理層執行審核及信貸審批及交易後監控流程管理信貸風險。批授貸款之前，本集團已開展獨立評估。獨立評估包括但不限於背景調查，例如身份文件(身份證、地址證明、商業登記證、最近年收益)、借款人及擔保人的收入或資產證明(例如股份證明書、銀行報表及證券報表)，評估抵押品價值及核證所提供資料之真確性，以確保貸款可收回。此外，本集團將對借款人進行公開查冊，以確保遵守《打擊洗錢及恐怖分子資金籌集條例》。批授貸款後，本集團仍會定期調查借款人還款歷史及公開查冊結果，以評估貸款能否收回、是否遵守《打擊洗錢及恐怖分子資金籌集條例》及可否重續貸款。

於二零二三年六月三十日，本集團有應收貸款淨額約1,300,000港元(二零二二年：3,400,000港元)。期內，本集團錄得應收貸款利息收入約10,000港元(二零二二年：500,000港元)。

截至二零二三年六月三十日止期間，有一名個人(當前為一間香港擔保公司的擁有人)欠付一筆無擔保貸款。據本集團所知、所悉及所信，此人為獨立第三方。貸款於二零一九年一月十八日授出，本金總額為15,000,000港元。為進行信貸評估，本集團已開展背景調查，審核其經審計財務報表，進行實地造訪並與管理層討論其公司前景。年利率為24%，須於二零二三年一月十八日前償還且無抵押品。本集團仍在與該借款人協商貸款償還事宜。自二零二零年以來，由於環境艱難且競爭激烈，本集團並未批授任何新貸款，亦無續期任何貸款合約。新冠病毒疫情令經營條件進一步惡化。因此，期內，該業務分部僅有上方披露之一位客戶。

於二零二三年六月三十日，管理層根據歷史會計資料評估應收貸款的可收回性，以估計違約風險。釐定違約風險時考慮之因素包括但不限於應收賬款之賬齡分析、違約事件之歷史及預測發生率、抵押品之存在及估值、香港的相關監管框架及政府政策、全球整體經濟前景及香港的具體經濟狀況。根據評估，於期內發生減值虧損2,071,000港元(二零二二年：2,181,000港元)。

### Future Prospects

Looking ahead, the Group will continue to invest resources to further explore the blockchain game and metaverse market, and gradually build a large-scale universe park with various theme planets – Metasens. Each planet is built with its own unique game facilities, including real-time strategy games, role-playing games, simulation and sports games, shooting games, action and adventure games, by using future Web3.0 internet technology incorporating blockchain technology, the Internet of Things, artificial intelligence, and 3D images. The platform will also include the NFT market place and blockchain wallet, allowing players to have fun in “earning while playing” by trading NFT characters and items.

Meanwhile, the Group will actively seek collaboration of IP (Intellectual Property) licensing in different games. In terms of conventional games, the Group will continue to identify innovative games and good partners in order to expand its business into various markets and sectors, especially the fast-growing game market.

In addition, the Group will regularly evaluate the allocation of resources among business segments to promote business diversification and drive sustainable growth of the Group. Looking ahead, the Group will enlarge its esports team in the PRC. Furthermore, we will continue to adopt suitable cost saving measures and evaluate the business operations to enhance the financial position of the Group as well as maximize returns to our shareholders.

### FINANCIAL REVIEW

The Group's revenue for the six months ended 30 June 2023 amounted to approximately HK\$41.0 million, representing a decrease of approximately 38.3% over the corresponding period of 2022. Such decrease is mainly due to the decrease of sales of cloud computing and data storage and esports business.

Gross profit margin of the Group decreased from 13.6% to approximately 1.8% for the Period was mainly due to the low gross profit margin of online game business, esports business and household products business.

Other income increased from approximately HK\$2.5 million for the six months ended 30 June 2022 to approximately HK\$3.8 million for the Period, mainly due to the increase in net exchange gain and reversal of write-down on cryptocurrencies during the Period. Also, there is gain on disposal of cryptocurrencies of approximately HK\$0.6 million during the Period.

Distribution costs decreased from approximately HK\$4.6 million for the six months ended 30 June 2022 to approximately HK\$1.9 million for the Period, as there was decrease in sales of online game business during the Period.

### 未來前景

展望未來，本集團將繼續投入資源進一步開拓區塊鏈遊戲及元宇宙市場，逐步建立擁有各種主題星球的宇宙大型遊樂園Metasens，旨在於每個星球構建各具特色的遊戲設施，包括實時戰略遊戲、角色扮演遊戲、模擬和運動遊戲、射擊遊戲、動作及冒險遊戲，並採用區塊鏈技術、物聯網、人工智能及3D影像的Web3.0未來互聯網技術，平台包括NFT交易市集(NFT market place)及區塊鏈錢包，讓玩家透過交易NFT角色及物品裝備享受「邊玩邊賺」的樂趣。

同時，本集團會積極尋求於不同遊戲中IP (Intellectual Property，知識產權)授權之合作。傳統遊戲方面，本集團亦將持續尋找創新的遊戲及出色的夥伴，將業務擴展至不同市場和區域，尤其是高速增長之遊戲市場。

除此之外，本集團會定期評估各業務分部的資源分配，以推動業務的多元化及可持續發展，未來本集團會積極擴大於中國的電子競技隊。另外，我們將繼續採用適用的節省成本措施及評估業務營運，以增進本集團的財務狀況，同時使股東回報最大化。

### 財務回顧

截至二零二三年六月三十日止六個月，本集團收益約為41,000,000港元，較二零二二年同期減少約38.3%，該減少乃由於雲計算及數據儲存銷售及電子競技業務下降。

本集團之毛利率由13.6%下降至期內約1.8%，主要由於期內線上遊戲業務、電子競技業務及家居產品業務的毛利率較低。

其他收入由截至二零二二年六月三十日止六個月約2,500,000港元上升至期內約3,800,000港元，主要由於期內匯兌收益淨額及加密貨幣撇減撥回上升。此外，期內出售加密貨幣的收益約為600,000港元。

分銷成本由截至二零二二年六月三十日止六個月約4,600,000港元減少至期內約1,900,000港元，乃由於期內線上遊戲業務的銷售減少。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

Administrative expenses decreased from approximately HK\$85.1 million for the six months ended 30 June 2022 to approximately HK\$45.8 million for the Period, mainly due to the decrease in share-based payment, write-down on cryptocurrencies, impairment loss on cryptocurrency deposits and receivables.

Other operating expenses of approximately HK\$10.0 million for the Period is due to impairment loss on game intellectual properties and licenses and goodwill. For the six months ended 30 June 2022, there was an impairment loss on mining machines of Filecoin and Chia for approximately HK\$20,389,000.

The loss for period attributable to owners of the Company decreased from approximately HK\$108.3 million for the six months ended 30 June 2022 to approximately HK\$39.0 million for the Period, mainly due to decrease in impairment loss on mining machines of Filecoin and Chia coins, decrease in share based payment and decrease in write down on cryptocurrencies, impairment loss on cryptocurrency deposits and receivables.

The total assets decreased from approximately HK\$246.4 million for the six months ended 30 June 2022 to approximately HK\$168.7 million for the Period, mainly due to decrease in intangible asset, trade receivables and cash and bank balances.

Intangible assets decreased from approximately HK\$65.2 million for the six months ended 30 June 2022 to approximately HK\$51.3 million for the Period, as there was impairment loss recognised for approximately HK\$9.0 million on game intellectual properties and license and amortisation charge of approximately HK\$5.1 million during the Period.

### LIQUIDITY, FINANCIAL RESOURCES, FUNDING AND TREASURY POLICY

As at 30 June 2023, the Group had cash and bank balances of approximately HK\$22.1 million (as at 31 December 2022: HK\$42.8 million).

As at 30 June 2023, the Group had current assets of approximately HK\$59.6 million (31 December 2022: HK\$109.1 million) and current liabilities of approximately HK\$173.9 million (31 December 2022: HK\$180.3 million).

As at 30 June 2023, the Group had loan from related parties of approximately HK\$280.8 million (31 December 2022: HK\$266.6 million). The loan from related parties carried interest at fixed rate and repayable within one to three years.

行政開支由截至二零二二年六月三十日止六個月約85,100,000港元下降至期內約45,800,000港元，主要是由於以股份為基礎的付款、加密貨幣撇減、加密貨幣按金及應收加密貨幣的減值虧損下降。

期內其他經營開支約為10,000,000港元，乃由於遊戲知識產權及牌照以及商譽的減值虧損所致。截至二零二二年六月三十日止六個月，Filecoin及奇亞幣挖礦機器的減值虧損約為20,389,000港元。

本公司擁有人應佔期內虧損由截至二零二二年六月三十日止六個月約108,300,000港元減少至期內約39,000,000港元，主要由於Filecoin及奇亞幣挖礦機器的減值虧損減少、以股份為基礎的付款減少，以及加密貨幣撇減、加密貨幣按金及應收加密貨幣的減值虧損減少。

總資產由截至二零二二年六月三十日止六個月約246,400,000港元減少至期內約168,700,000港元，主要由於無形資產、應收貿易賬款及現金及銀行結餘減少。

無形資產由截至二零二二年六月三十日止六個月約65,200,000港元減少至期內約51,300,000港元，乃由於期內就遊戲知識產權及牌照確認減值虧損約9,000,000港元及攤銷費用約5,100,000港元。

### 流動資金、財務資源、融資及財務政策

於二零二三年六月三十日，本集團有現金及銀行結餘約22,100,000港元(於二零二二年十二月三十一日：約42,800,000港元)。

於二零二三年六月三十日，本集團有流動資產約59,600,000港元(二零二二年十二月三十一日：109,100,000港元)及流動負債約173,900,000港元(二零二二年十二月三十一日：180,300,000港元)。

於二零二三年六月三十日，本集團有關聯人士貸款約280,800,000港元(二零二二年十二月三十一日：266,600,000港元)。該來自關聯人士之貸款按固定利率計息及須於一至三年內償還。

As at 30 June 2023, three of the Group's related companies owned by the ultimate controlling party of the Company, a director of the Company and ultimate controlling party of the Company agreed to renew and not to demand for the repayment of the borrowings amounting to approximately HK\$108.5 million for at least the next twelve months.

Nevertheless, the Group will seek for other financial resources as alternative means to meet working capital requirement.

### GEARING RATIO

As at 30 June 2023, the Group's gearing ratio, which was derived from loan from related companies to total assets, decreased to 60.1% from that of 92.4% as at 31 December 2022.

### Commitments

As at 30 June 2023, the Group's capital commitments amounted to approximately HK\$2,118,000 (2022: HK\$2,192,000), attributable to acquisitions of licensing right of online games.

### CAPITAL STRUCTURE

The share capital of the Company comprises of ordinary shares only.

### MATERIAL ACQUISITION AND DISPOSAL

On 30 June 2023, the Company has entered into a sales and purchase agreement with an independent third party, pursuant to which the Company has agreed to sell, and the purchaser has agreed to purchase 100% of the issued share capital of JF Household Furnishings (Asia) Limited and its subsidiaries for a consideration of HK\$1. The gain on disposal of subsidiaries is approximately HK\$21,107,000 including approximately HK\$16,677,000 from release of foreign currency translation reserve.

### DIVIDENDS

The Board has resolved not to declare an interim dividend for the Period (2022: Nil).

### FOREIGN EXCHANGE EXPOSURE

Most of the trading transactions, assets and liabilities of the Group were denominated in Renminbi, United States dollars, Hong Kong dollars, Malaysia Ringgit and Thai Baht.

於二零二三年六月三十日，本集團其中三家關聯公司(由本公司之最終控股方擁有)、本公司一名董事及本公司之最終控股方同意重續且不於最少未來十二個月內要求償還約108,500,000港元之借貸。

儘管如此，本集團將尋求其他財政資源，作為應付其營運資金需求的另一方式。

### 資產負債比率

於二零二三年六月三十日，本集團之資產負債比率(以來自關聯公司之貸款與資產總值之比例計算)由二零二二年十二月三十一日的92.4%減少至60.1%。

### 承擔

於二零二三年六月三十日，本集團的資本承擔約為2,118,000港元(二零二二年：2,192,000港元)，乃來自收購線上遊戲特許權。

### 資本結構

本公司股本僅由普通股組成。

### 重大收購及出售

於二零二三年六月三十日，本公司與獨立第三方訂立買賣協議，據此本公司同意出售，而買方同意以代價1港元購買捷豐家居用品(亞洲)有限公司及其附屬公司全部已發行股本。出售附屬公司的收益約為21,107,000港元，其中包括來自外幣匯兌儲備撥回約16,677,000港元。

### 股息

董事會決議不就期內宣派中期股息(二零二二年：無)。

### 外匯風險

本集團的主要貿易交易、資產及負債以人民幣、美元、港元、馬來西亞令吉及泰銖列值。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### CONTINGENT LIABILITIES

As at 30 June 2023, the Group had no material contingent liabilities.

### EMPLOYEES AND REMUNERATION POLICY

As at 30 June 2023, the Group employed 208 staff. The Group's remuneration to employees, including Directors' emoluments, amounted to approximately HK\$29,314,000 for the Period. The Group reviews employee remuneration annually and rewards its employee with reference to the length of services and performance. The Group also grants share options and bonuses to employees of the Group at the discretion of the Directors and based on the financial performance of the Group.

### DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ITS ASSOCIATED CORPORATIONS

As at 30 June 2023, the interests and short positions of the Directors and chief executives in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (the "Associated Corporations") as notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO or as recorded in the register required to be kept by the Company under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") were as follows:

### 或然負債

於二零二三年六月三十日，本集團並無重大或然負債。

### 僱員及薪酬政策

於二零二三年六月三十日，本集團僱用208名員工。本集團於期內的僱員薪酬(包括董事酬金)為約29,314,000港元。本集團按僱員服務年期及表現每年檢討僱員薪酬及獎勵僱員。本集團亦根據本集團的財務表現由董事酌情決定向本集團僱員授出購股權及花紅。

### 董事於本公司或其相聯法團的股份、相關股份及債券中的權益及淡倉

於二零二三年六月三十日，董事及主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)(「相聯法團」)的股份、相關股份及債券中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括彼等根據證券及期貨條例的有關條文被當作或被視為擁有的權益及淡倉)或根據證券及期貨條例第352條本公司須予存置之登記冊所記錄，或根據上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及聯交所的權益及淡倉如下：

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

Name of Director 董事姓名	Personal interests 個人權益	Family interests 家族權益	Corporate interests 公司權益	Total 總計	Percentage of aggregate interests to total number of Shares in issue (Note 5) 權益總額佔已發行股份總數之百分比 (附註5)
Mr. Cheng Ting Kong 鄭丁港先生	—	—	214,428,488 (L) (Note 2) (附註2)	214,428,488 (L) (Note 1) (附註1)	68.94%
Ms. Yeung So Mui 楊素梅女士	—	—	214,428,488 (L) (Note 3) (附註3)	214,428,488 (L)	68.94%
Mr. Yeung Tong Seng Terry 楊東成先生	—	—	1,900,000 (L) (Note 4) (附註4)	1,900,000 (L)	0.61%

Notes:

附註：

- The letter "L" represents the Director's interests in the Shares and underlying Shares or, as the case may be, the equity interest of the Company or its associated corporations.
  - This represents interests held by Mr. Cheng Ting Kong through Diamond State Holdings Limited ("Diamond State"), which holds 214,428,488 Shares. As Mr. Cheng Ting Kong has 100% interest in Diamond State, he is deemed to be interested in 214,428,488 Shares.
  - Ms. Yeung So Mui is the spouse of Mr. Cheng Ting Kong. Ms. Yeung So Mui is deemed to be interested in all shares held by Diamond State under part XV of the SFO.
  - This represents interest held by Mr. Yeung Tong Seng Terry through Bluemount investment Fund SPC ("Bluemount Investment"), which holds 1,900,000 Shares of the Company. As Mr. Yeung Tong Seng Terry has 100% interest in Bluemount Investment, he is deemed to be interested in 1,900,000 Shares.
  - The percentage has been adjusted based on the total number of Shares in issue as at 30 June 2023 (i.e. 311,036,000 Shares).
- 字母「L」代表董事於本公司或其相聯法團的股份及相關股份或(按情況而定)股權的權益。
  - 指鄭丁港先生透過Diamond State Holdings Limited (「Diamond State」, 其持有214,428,488股股份)持有的權益。由於鄭丁港先生擁有Diamond State 100%權益, 故彼被視為於214,428,488股股份中擁有權益。
  - 楊素梅女士為鄭丁港先生的配偶。根據證券及期貨條例第 XV 部, 楊素梅女士被視為於Diamond State 持有的所有股份中擁有權益。
  - 指楊東成先生透過Bluemount investment Fund SPC (「Bluemount Investment」, 其持有1,900,000股本公司股份)持有的權益。由於楊東成先生擁有Bluemount Investment 100%權益, 故彼被視為於1,900,000股股份中擁有權益。
  - 百分比已根據於二零二三年六月三十日已發行之股份總數(即311,036,000股股份)作出調整。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

Save as disclosed above, as at 30 June 2023, none of the Directors or chief executives of the Company had any other 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 notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code of the Listing Rules.

Save as disclosed above, as at 30 June 2023, the Company had not been notified by any persons who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register maintained by the Company pursuant to Section 336 of the SFO.

### SUBSTANTIAL SHAREHOLDERS

As at 30 June 2023, the following substantial shareholders had interests or short positions in the shares or the underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO. Other than the interests disclosed below, the Directors were not aware of any other persons who had interests or short positions in the shares or the underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO:

除上文所披露者外，於二零二三年六月三十日，概無董事或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)的任何股份、相關股份或債券中擁有根據證券及期貨條例第XV部第7及第8分部已知會本公司及聯交所的任何權益或淡倉(包括彼等根據證券及期貨條例的有關條文被當作或視為擁有的權益或淡倉)，或根據證券及期貨條例第352條須列入該條例所指的登記冊內任何權益或淡倉，或根據上市規則標準守則規定須知會本公司及聯交所的任何權益或淡倉。

除上文所披露者外，於二零二三年六月三十日，概無任何人士曾知會本公司其於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部須向本公司披露或根據證券及期貨條例第336條已列入本公司備存的登記冊內的權益或淡倉。

### 主要股東

於二零二三年六月三十日，下列主要股東於本公司股份或相關股份中擁有記錄於根據證券及期貨條例第336條規定存置之登記冊之權益或淡倉。除下文所披露的權益外，董事並不知悉任何其他人士於本公司股份或相關股份中持有記錄於根據證券及期貨條例第336條規定存置之登記冊之權益或淡倉：

Name of Substantial Shareholders 主要股東名稱	Number of shares interested in 持有股份數量	Capacity 身份	Approximate percentage of the total issue capital of the Company (Note 2) 佔本公司已發行股本總數的概約百分比 (附註2)
Diamond State (Note 1) Diamond State (附註1)	214,428,488	Beneficial owner 實益擁有人	68.94%
Mr. Cheng Ting Kong (Note 1) 鄭丁港先生(附註1)	214,428,488	Interest through a controlled corporation 受控法團之權益	68.94%

#### Notes:

1. According to the record in the register kept under section 336 of the SFO, Diamond State, which 100% of issued share capital is owned by Mr. Cheng Ting Kong and he is therefore deemed to be interested in 214,428,488 shares of the Company.
2. The percentage has been adjusted based on the total number of shares of the Company in issue as at 30 June 2023 (i.e. 311,036,000 shares).

#### 附註：

1. 根據證券及期貨條例第336條規定存置之登記冊之記錄，Diamond State已發行股本之100%由鄭丁港先生擁有，因此鄭丁港先生被視為於本公司214,428,488股股份中擁有權益。
2. 百分比已根據本公司於二零二三年六月三十日已發行之股份總數(即311,036,000股)作出調整。

### SHARE OPTION

On 29 June 2018, a resolution was passed in the 2018 annual general meeting of the Company to adopt a share option scheme (the “Share Option Scheme”).

The Listing Committee of the Stock Exchange has granted the listing of, and permission to deal in the shares of the Company which may fall to be issued pursuant to the exercise of the options which was granted and/or may be granted under the Share Option Scheme subsequently.

The following is a summary of the principal terms of the Share Option Scheme.

#### Share Option Scheme

##### *Purpose*

To provide an incentive or a reward to eligible persons for their contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group.

##### *Participants*

Eligible participants include:

Any directors or employees, consultants and/or advisers, the eligible participants also include any business or joint venture partners, contractors, agents or representatives, suppliers, producers or licensors, licensees (including sub-licensee) or distributors, of the Group or any person who, in the sole discretion of the Board, has contributed or may contribute to the Group.

##### *Exercise price*

Determined by the Board and shall not be less than the higher of:

- (a) the closing price of (1) one share as stated in the Stock Exchange’s daily quotation sheets at the offer date, which must be a business day;
- (b) the average closing price of (1) one share as stated in the Stock Exchange’s daily quotation sheets for the (5) five business days immediately preceding the offer date; and
- (c) the nominal value of the share on the offer date, provided that in case of fractional prices, the exercise price per share shall be rounded upwards to the nearest whole cents.

### 購股權

於二零一八年六月二十九日，一項決議案已於本公司二零一八年股東週年大會上通過，以採納購股權計劃（「購股權計劃」）。

聯交所上市委員會已批准本公司其後根據購股權計劃授出及／或可能授出之購股權獲行使後而須予發行之股份上市及買賣。

以下為購股權計劃之主要條款概要。

#### 購股權計劃

##### *目的*

鼓勵或獎賞合資格人士對本集團所作出的貢獻及／或使本集團能夠聘請及挽留優秀僱員及吸引對本集團具價值的人力資源。

##### *參與者*

合資格參與者包括：

任何董事或僱員、顧問及／或諮詢人士，合資格參與者亦包括本集團任何業務或合營公司夥伴、承包商、代理或代表、供應商、生產商或發牌人、持牌人（包括子持牌人）或分銷商，或董事會全權酌情認為對本集團已作出或可能作出貢獻的任何人士。

##### *行使價*

由董事會釐定，且不得低於以下之較高者：

- (a) 於授出日期（須為營業日）(1) 一股股份在聯交所每日報價單所列之收市價；
- (b) 緊接授出日期前(5)五個營業日(1)一股股份在聯交所每日報價單所列之平均收市價；及
- (c) 股份於授出日期之面值，惟就碎股股價而言，每股行使價應湊整至最接近完整仙位。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### **Total number of shares available for issue and the percentage of the issued share capital that it represents as at the date of this interim report**

38,946,392 shares, being approximately 12.5% of the issued shares of the Company, including the shares which may be issued upon exercise of all outstanding options to be granted and those granted but remain unexercised under the Share Option Scheme.

### **Maximum entitlement of each participant**

Not exceed 1% of the shares in issue in any 12-month period.

### **Period within which the securities must be taken up under the option**

Subject to the discretion by the Board and, in the absence of which, from the date of acceptance to the earlier of the date on which such option lapses and 10 years from the date of offer.

### **Minimum period for which an option must be held before it can be exercised**

Subject to the discretion by the Board.

### **Acceptance of the option**

Acceptance of the option must be made within 30 days after the date of offer and HK\$1.00 must be paid as a consideration for the grant of option.

### **Amount payable on acceptance**

HK\$1.00 payable upon acceptance of the offer.

### **Remaining life of the scheme**

The scheme will be valid and effective until 28 June 2028, after which no further options will be granted but the provisions of the scheme shall remain in full force and effect in all other respects. Options complying with the provisions of the Listing Rules which are granted during the duration of the scheme and remain unexercised immediately prior to 28 June 2028 shall continue to be exercisable in accordance with their terms of grant, notwithstanding the expiry of the scheme.

### **可發行股份總數及於本中期報告日期佔已發行股本之百分比**

38,946,392股股份，佔本公司已發行股份約12.5%，包括行使購股權計劃項下授出及已授出而尚未行使的全部未行使購股權時可予發行的股份。

### **每名參與者之最高配額**

不超過於任何12個月期間已發行股份之1%。

### **根據購股權認購證券之期限**

由董事會酌情釐定，如並無釐定，由接納日期起至有關購股權失效之日或由授出日期起計滿10年(以較早發生者為準)。

### **購股權行使前必須持有之最短期限**

由董事會酌情釐定。

### **接納購股權**

購股權須於授出日期後30日內接納，並須支付1.00港元作為授出購股權之代價。

### **接納時應付金額**

於接納時應付1.00港元。

### **計劃之餘下年期**

計劃將一直有效及生效至二零二八年六月二十八日止，此後將不會授出任何購股權，但計劃之條文於所有其他方面將維持十足效力及有效。於計劃期內授出且於緊接二零二八年六月二十八日前仍未獲行使但符合上市規則條文之購股權，將可繼續根據彼等之授出條款予以行使，儘管計劃之期限已屆滿。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Employees and other eligible participants

The following table discloses movements of the Company's share options during the periods ended 30 June 2023:

### 僱員及其他合資格參與人士

於截至二零二三年六月三十日止期間內，本公司購股權變動披露如下：

Name	Date of grant	Exercise price	Exercisable period	Number of share options 購股權數目			Outstanding at 30.6.2023 於二零二三年六月三十日 尚未行使	Closing price of the Shares immediately before the date on which the Share Options were granted 緊接購股權授出日期前股份收市價	
				Outstanding at 1.1.2023 於二零二三年一月一日 尚未行使	Granted during the period 期內授出	Exercised during the period 期內行使			Lapsed/cancelled during the period 期內失效/ 註銷
<b>Executive director</b> 執行董事									
Yau Chak Fung	28.9.2021	11.04	1,555,180 options (28.9.2022 to 27.9.2031)	3,110,360	—	—	—	3,110,360	11.04
邱澤峯	二零二一年 九月二十八日		1,555,180份購股權 (二零二二年九月二十八日至 二零三一年九月二十七日)						
			1,555,180 options (28.3.2023 to 27.9.2031)						
			1,555,180份購股權 (二零二三年三月二十八日至 二零三一年九月二十七日)						
Lin Junwei	28.9.2021	11.04	155,518 options (28.9.2022 to 27.9.2031)	311,036	—	—	—	311,036	11.04
林俊偉	二零二一年 九月二十八日		155,518份購股權 (二零二二年九月二十八日 至二零三一年九月二十七日)						
			155,518 options (28.3.2023 to 27.9.2031)						
			155,518份購股權 (二零二三年三月二十八日至 二零三一年九月二十七日)						
Yeung Tong Seng Terry	18.1.2022	17.14	1,555,180 options (28.9.2022 to 27.9.2031)	3,110,360	—	—	—	3,110,360	17.02
楊東成	二零二二年 一月十八日		1,555,180份購股權 (二零二二年九月二十八日 至二零三一年九月二十七日)						
			1,555,180 options (28.3.2023 to 27.9.2031)						
			1,555,180份購股權 (二零二三年三月二十八日至 二零三一年九月二十七日)						

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

Name	Date of grant	Exercise price	Exercisable period	Number of share options 購股權數目				Outstanding at 30.6.2023 於二零二三年六月三十日 尚未行使	Closing price of the Shares immediately before the date on which the Share Options were granted 緊接購股權授出日期前股份收市價
				Outstanding at 1.1.2023 於二零二三年一月一日 尚未行使	Granted during the period	Exercised during the period	Lapsed/cancelled during the period		
姓名	授出日期	行使價 HK\$ 港元	行使期		期內授出	期內行使	期內失效/ 註銷		
<b>Senior management</b> 高級管理層									
Li Ting Ting 李婷婷	28.9.2021 二零二一年九月二十八日	11.04	500,000 options (28.9.2022 to 27.9.2031) 500,000份購股權 (二零二二年九月二十八日至 二零三一年九月二十七日)	1,000,000	—	—	—	1,000,000	11.04
Luk Wai Keung 陸偉強	28.9.2021 二零二一年九月二十八日	11.04	155,518 options (28.9.2022 to 27.9.2031) 155,518份購股權 (二零二二年九月二十八日至 二零三一年九月二十七日)	311,036	—	—	—	311,036	11.04
			155,518 options (28.3.2023 to 27.9.2031) 155,518份購股權 (二零二三年三月二十八日至 二零三一年九月二十七日)						
				7,842,792	—	—	—	7,842,792	

As at 1 January 2023, the total number of share options available for grant under the Share Option Scheme was 31,103,600. As no share options was granted during the period, the total number of share options available for grant under the Share Option Scheme was 31,103,600 as at 30 June 2023.

於二零二三年一月一日，根據購股權計劃可供授予的購股權總數為31,103,600份。由於期內並無授出購股權，於二零二三年六月三十日，根據購股權計劃可供授予的購股權總數為31,103,600份。

The number of shares that may be issued in respect of options granted under all share option schemes during the year divided by the weighted average number of ordinary shares in issue for the year is 0.1.

年內根據所有購股權計劃授出的購股權可發行的股份數目除以本年度已發行普通股的加權平均數為0.1。

The estimated fair value of the share options granted under the Scheme on 28 September 2021 to executive directors and senior management was approximately HK\$25,243,000 and HK\$9,213,000 respectively. In addition, the estimated fair value of the share options granted under the Scheme on 18 January 2022 to an executive director was approximately HK\$35,360,000.

於二零二一年九月二十八日根據計劃授予執行董事及高級管理層之購股權的估計公允值分別約為25,243,000港元及9,213,000港元。此外，二零二二年一月十八日根據計劃授予一名執行董事之購股權的估計公允值約為35,360,000港元。

Accordingly, the Group recognised the total expense of approximately HK\$6,276,000 (2022: HK\$32,325,000) for the Period in relation to share options granted by the Company.

### DIRECTORS' INTERESTS IN CONTRACTS

No contract of significance to which the Company or any of its subsidiaries or its holding company, was a party and in which a Director had a material interest, whether directly or indirectly, subsisted at the end of the Period under review or any time during the Period under review save and except for the transactions disclosed as connected and/or related party transactions in accordance with the requirements of the Listing Rules and accounting principles generally accepted in Hong Kong.

### PURCHASE, SALE OR REDEMPTION OF SHARES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares for the Period.

### CORPORATE GOVERNANCE

In the opinion of the Directors, save as disclosed below, the Company has complied with the code provisions as set out in the Corporate Governance Code and Corporate Governance Report ("CG Code") set out in Appendix 14 of the Listing Rules throughout the Period.

Under the Code Provision A.2.1 of the CG Code, the roles of chairman and chief executive should be separate and should not be performed by the same individual. The role of chief executive officer were shared among the members of the Board during the reporting period. There is no time schedule to change this structure, as the Directors consider that this structure provides the Group with consistent leadership in the Company's decision making process and operational efficiency. The Board shall review this arrangement from time to time to ensure appropriate and timely action is taken to meet changing circumstances.

Under the Code provision B.2.4 of the CG Code, where all the independent non-executive directors have served more than nine years on the Board, the Company should appoint a new independent non-executive director on the Board at the forthcoming annual general meeting. The Company is identifying suitable candidate for the position of independent non-executive director of the Company.

The Company reviews its corporate governance practices from time to time to ensure compliance with the CG Code.

因此，就本公司授出之購股權，期內本集團已確認合共約6,276,000港元(二零二二年：32,325,000港元)之費用。

### 董事於合約的權益

除根據上市規則及香港公認會計原則之要求披露為關連及／或關聯人士交易之交易外，董事概無於本公司或其任何附屬公司或其控股公司所訂立之於回顧期間結束時或回顧期間內任何時間存續之重大合約中直接或間接擁有重大權益。

### 購買、銷售或贖回股份

期內，本公司或其任何附屬公司概無購買、銷售或贖回本公司的任何股份。

### 企業管治

董事認為，除下文所披露者外，本公司於期內一直遵守載於上市規則附錄十四企業管治守則及企業管治報告(「企業管治守則」)的守則條文。

根據企業管治守則之守則條文第A.2.1條，主席與行政總裁的角色應有區分，並不應由一人同時兼任。行政總裁的角色於報告期內由董事會成員分擔。概無時間表改變此架構，因董事認為此架構在本公司決策過程及營運效率方面為本集團提供一致領導。董事會將不時檢討此安排，確保採取適當與及時之行動以配合情況的轉變。

根據企業管治守則之守則條文第B.2.4條，倘所有獨立非執行董事均於董事會任職超過九年，則本公司應於應屆股東週年大會上委任一名新獨立非執行董事。本公司現正物色合適的獨立非執行董事候選人。

本公司不時檢討其企業管治常規以確保其持續遵守企業管治守則。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### AUDIT COMMITTEE

The Company has established an Audit Committee with written terms of reference in accordance with the Listing Rules. The primary duties of the Audit Committee are to review the Company's interim and annual reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing internal control procedures of the Group. The Audit Committee comprises of three independent non-executive Directors, namely Mr. Fung Tze Wa (Chairman), Mr. Ting Wong Kacee and Mr. Tse Ting Kwan.

The Audit Committee has reviewed the unaudited condensed consolidated financial statements for the Period.

### CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code, set out in Appendix 10 to the Listing Rules as its code of conduct regarding securities transactions of the Directors. On specific enquiries made, all directors have confirmed that they have complied with the required standard as set out in the Model Code during the Period.

Employees who are likely to be in possession of unpublished price sensitive information of the Company are also subject to compliance with guidelines on no less exacting terms than the Model Code.

### APPROVAL OF INTERIM REPORT

The interim report was approved and authorised for issue by the Board on 25 August 2023.

Hong Kong, 25 August 2023

By order of the Board  
**Imperium Technology Group Limited**  
**Cheng Ting Kong**  
*Chairman*

### 審核委員會

本公司已成立審核委員會，並根據上市規則書面釐定其職權範圍。審核委員會之主要責任為審閱本公司之中期及年度報告及賬目，以及就此向董事會提供意見及建議。審核委員會亦負責審閱本集團之內部監控程序。審核委員會由三名獨立非執行董事，即馮子華先生(主席)、丁煌先生及謝庭均先生組成。

審核委員會已審閱期內之未經審核簡明綜合財務報表。

### 董事進行證券交易之守則

本公司已採納上市規則附錄十所載之標準守則為董事進行證券交易之相應行為守則。經作出具體查詢後，全體董事確認彼等於期內已遵守標準守則所載列之規定準則。

可能擁有本公司未經公佈之股價敏感資料之僱員，亦須遵守不比標準守則條款寬鬆之指引。

### 中期報告之批准

中期報告已於二零二三年八月二十五日獲董事會批准並授權刊發。

香港，二零二三年八月二十五日

承董事會命  
**帝國科技集團有限公司**  
主席  
鄭丁港



帝國科技 集團  
有限公司  
IMPERIUM TECHNOLOGY  
GROUP LIMITED