



天泓文創

Icon Culture Global Co.Ltd

2023

THIRD QUARTERLY REPORT

第三季度業績報告

天泓文創國際集團有限公司
Icon Culture Global Company 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 股份代碼: 8500

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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 of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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香港聯合交易所有限公司（「聯交所」）GEM（「GEM」）的特色

GEM的定位，乃為較於聯交所上市的其他公司帶有較高投資風險的中小型公司提供一個上市的市場。有意投資者應瞭解投資於該等公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。

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COMPANY INFORMATION

公司資料

EXECUTIVE DIRECTORS

Mr. Chow Eric Tse To (*Chairman*)
Ms. Cai Xiaoshan
Mr. Lau Tung Hei Derek
Ms. Liang Wei (*Chief Executive Officer*)
Mr. Liu Biao

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Lee Siu Hang Foster
Ms. Tam Hon Shan Celia
Mr. Tian Tao

COMPANY SECRETARY

Ms. Tung Wing Yee Winnie

AUTHORISED REPRESENTATIVES

Ms. Liang Wei
Ms. Tung Wing Yee Winnie

BOARD COMMITTEES

Audit Committee

Mr. Lee Siu Hang Foster (*Chairperson*)
Ms. Tam Hon Shan Celia
Mr. Tian Tao

Remuneration Committee

Ms. Tam Hon Shan Celia (*Chairperson*)
Mr. Lee Siu Hang Foster
Mr. Tian Tao

Nomination Committee

Mr. Chow Eric Tse To (*Chairperson*)
Mr. Lee Siu Hang Foster
Ms. Tam Hon Shan Celia

執行董事

周子濤先生(主席)
蔡曉珊女士
劉東曦先生
梁薇女士(行政總裁)
劉標先生

獨立非執行董事

李兆鏗先生
譚漢珊女士
田濤先生

公司秘書

董穎怡女士

授權代表

梁薇女士
董穎怡女士

董事委員會

審核委員會

李兆鏗先生(主席)
譚漢珊女士
田濤先生

薪酬委員會

譚漢珊女士(主席)
李兆鏗先生
田濤先生

提名委員會

周子濤先生(主席)
李兆鏗先生
譚漢珊女士

COMPANY INFORMATION

公司資料

LEGAL ADVISERS

As to Hong Kong laws

Jingtian & Gongcheng LLP

As to the People's Republic of China (the "PRC") laws

Hylands (Shenzhen) Law Firm

As to Cayman Islands laws

Ogier

REGISTERED OFFICE

Ogier Global (Cayman) Limited

89 Nexus Way, Camana Bay, Grand Cayman

KY1-9009, Cayman Islands

PRINCIPAL PLACE OF BUSINESS IN THE PRC

29/F, Kingold Century

No. 62 Jinsui Road

Zhujiang New Town

Tianhe District, Guangzhou City

Guangdong Province, the PRC

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

31/F., 148 Electric Road

North Point, Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

Ogier Global (Cayman) Limited

89 Nexus Way, Camana Bay, Grand Cayman

KY1-9009, Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Boardroom Share Registrars (HK) Limited

2103B, 21/F, 148 Electric Road

North Point, Hong Kong

法律顧問

有關香港法律

競天公誠律師事務所有限法律責任合夥

有關中華人民共和國(「中國」)法律

北京浩天(深圳)律師事務所

有關開曼群島法律

奧杰

註冊辦事處

Ogier Global (Cayman) Limited

89 Nexus Way, Camana Bay, Grand Cayman

KY1-9009, Cayman Islands

中國主要營業地點

中國廣東省

廣州市天河區

珠江新城

金穗路62號

僑鑫國際大廈29樓

香港主要營業地點

香港北角

電氣道148號31樓

開曼群島股份過戶登記總處

Ogier Global (Cayman) Limited

89 Nexus Way, Camana Bay, Grand Cayman

KY1-9009, Cayman Islands

香港股份過戶登記分處

寶德隆證券登記有限公司

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電氣道148號21樓2103B室

COMPANY INFORMATION

公司資料

PRINCIPAL BANKERS

Bank of China

Agricultural Bank of China

主要往來銀行

中國銀行

中國農業銀行

COMPANY'S WEBSITE

<http://www.iconspace.com/>

公司網站

<http://www.iconspace.com/>

LISTING INFORMATION

Place of Listing

GEM of the Stock Exchange

上市資料

上市地點

聯交所 GEM

Stock Code

8500

股份代號

8500

Board Lot

2,000 shares

買賣單位

2,000 股股份

FINANCIAL HIGHLIGHTS

財務摘要

Nine months ended 30 September

截至9月30日止九個月

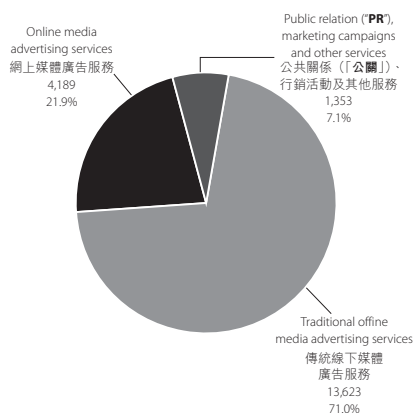
		2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	Change 變動 %
Revenue	收益	19,165	59,959	-68.0%
Gross loss	毛虧損	(1,488)	(4,596)	-67.6%
Loss for the period	期內虧損	(13,320)	(25,275)	-47.3%

Revenue for the nine months ended

30 September 2023 (RMB'000)

截至2023年9月30日

止九個月收益(人民幣千元)

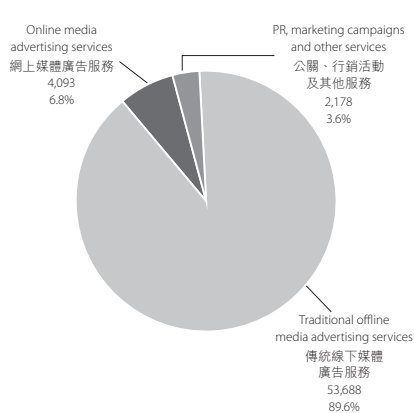


Revenue for the nine months ended

30 September 2022 (RMB'000)

截至2022年9月30日

止九個月收益(人民幣千元)



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW

The Group is an integrated multimedia advertising and marketing solutions service provider based in Guangzhou, the PRC, providing advertising and marketing solutions to our customers. Services we provide include: (i) traditional offline media, including Out-of-home (“OOH”) and indoor advertising platforms; (ii) online media and E-commerce business; and (iii) public relations, marketing campaigns and other services. Our integrated multimedia advertising and marketing solutions services focus on developing advertising strategies, identifying and sourcing the most appropriate advertising resources and methods, and providing integrated marketing services to maximise the awareness of our clients’ brands, as well as to achieve a complete closed-loop promotion from brand awareness, marketing effectiveness to product sales volume for our customers.

For the nine months ended 30 September 2023 (the “Period”), the Group was rated as Agency-Level 1 by China Advertising Association and Guangdong Advertising Association respectively, and granted memberships by several organisations, including China Advertising Association, Guangdong Advertising Association, the Digital Marketing Committee of China Advertising Association of Commerce, Guangdong Modern Service Federation, and Guangdong Entertainment and Game Industry Association. Meanwhile, various projects of the Group won the “Golden Award in Content Marketing Category of the Year” at the China International Advertising Festival 2023 Advertiser Ceremony and the Golden Award of Creative Award Innovation in the Period.

業務回顧

本集團是一家位於中國廣州的綜合多媒體廣告及營銷解決方案服務供應商，向我們的客戶提供廣告及營銷解決方案，包括(i)傳統線下媒體，包括戶外(「戶外」)及室內廣告平台；(ii)網上媒體及電商業務；及(iii)公關、營銷活動及其他服務。我們的綜合多媒體廣告及營銷解決方案服務主要專注於為客戶制定廣告策略、識別及採購最合適的廣告資源及方式、提供整合營銷服務，以達到我們服務的客戶品牌的宣傳效果最大化，同時為客戶實現從品牌的傳播、營銷效果、到產品銷量的完整閉環的推動。

截至2023年9月30日止九個月(「本期間」)，本集團分別被中國廣告協會以及廣東省廣告協會評定為一級廣告企業，並獲准成為中國廣告協會會員單位、廣東省廣告協會會員單位、中國商務廣告協會數字營銷委員會會員單位、廣東省現代服務業聯合會會員單位以及廣東省遊戲產業協會會員單位。同時，本集團的多個項目在本期間獲得了中國國際廣告節2023廣告主盛典「年度內容營銷類金案」及科睿創新品牌創新金獎。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

During the Period, the Group recorded revenue of approximately RMB19.2 million, representing a decrease of 68% as compared to the same period in 2022. The decrease was mainly due to the Group's exposure to the impact of the macroeconomic slowdown. Most of the brand customers remained cautious and therefore reduced their advertising and marketing budget during the Period, resulting in a decrease in revenue for the Period as compared to the corresponding period of last year.

PROSPECT

Looking forward to the future, adjustments to macroeconomic policy will likely intensify to boost the domestic demand. The Group is well-prepared to formulate a clear business strategy, adjust the team structure and flexibly respond to the changing market conditions and customer demand. We will seize the opportunities arising from market recovery proactively and turn these opportunities into driving forces for business growth and maintain the sustainable development of the Group. Specific strategies include:

1. We will focus on exploring potential business opportunities with existing customers and use successful cases of cooperation as points of entry to achieve breakthrough for the existing service scope, so as to realise the conversion of product awareness to sales, product innovation through creative marketing, and business expansion from offline to online media. At the same time, we will improve our key client management team to build high quality and long-term cooperation through improving the quality of customer service.

於本期間，本集團錄得收益約人民幣19.2百萬元，較2022年同期減少68%。減少主要源於本集團面臨宏觀經濟放緩帶來的影響所致；大部分品牌客戶仍持謹慎觀望態度，因此於本期間減少其廣告及營銷預算，導致本期間的收益較去年同期減少。

前景

展望未來，宏觀經濟政策調控力度將加大，在持續著力擴大內需的背景之下，本集團已經做好了充分的準備，制定清晰的經營策略，調整團隊架構，靈活應對不斷變化的市場狀況及客戶需求，主動把握市場復蘇的機遇，將這些機遇轉化為促進業績增長的動力，保持本集團的可持續發展態勢。具體策略包括：

1. 聚焦精力，持續深挖現有品牌客戶，以已成功合作的案例作為切入點，突破現有服務範疇，實現從品宣到銷售轉化、從營銷創意到產品創意、從線下媒體到線上媒體的業務拓展。與此同時，完善大客戶管理團隊，通過提升客戶服務品質，打造優質長期合作關係。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

- We regard new media marketing services as another important service product of the Group. In the future, we will continue to enhance our competitiveness in new media integrated creativity by providing various services such as Xiaohongshu “seeding”, Douyin content marketing, crossover cooperations with different brands and multiple IPs, activities and event marketing. On one hand, we will continue to expand and optimise our media resource base, and increase the cooperation with vertical talents in each category to achieve higher service profits through more favorable purchase prices; on the other hand, we will continue to consolidate and expand the influence of our self-operated account matrix to promote to more customers and further expand our business track.
- We will adapt to market changes and expand the breadth and depth of new services. The Group will continue to develop new businesses in industries encouraged by the government, such as industrial park operation and cultural service. We hope that the development of new businesses will help to diversify our operational risks, enhance our core competencies and create synergies with our existing business.
- The Hong Kong SAR government has recently strengthened the supervision of industries such as Web3 and virtual digital assets, while vigorously promoting their positive development. In view of this, the Group also considers expanding its advertising business into the fields of Web3, virtual digital assets and metaverse technology application, and actively explores business opportunities in new emerging industry including Web3, metaverse, virtual digital assets, AI (Artificial Intelligence) and RWA (Real World Assets).
- 將新媒體營銷服務作為本集團又一重要的服務產品。未來，我們將持續提升新媒體整合創意競爭力，提供小紅書種草、抖音內容營銷、品牌跨界及多元IP合作、活動及事件營銷等多種服務。一方面繼續擴充及優化媒體資源庫、增加與各垂類達人的合作，通過更優惠的採購價格獲取更高的服務利潤；另一方面繼續夯實及擴大本集團自營賬號矩陣的影響力，推向更多的客戶，進一步擴充商業賽道。
- 順應市場變化，勇於探索和拓展新服務的廣度及深度。本集團將持續佈局政府鼓勵的行業，如產業園運營、文化助力等。我們希望新業務的發展有助分散我們的經營風險，提高我們的核心競爭力，並與我們的現有業務產生協同效應。
- 香港特別行政區政府近期在加強對Web3（第三代互聯網）和虛擬數字資產等行業監管的同時，大力推動其正向發展；鑒於此，本集團亦考慮將廣告業務向Web3、虛擬數字資產以及元宇宙技術應用領域的拓展，積極探索在Web3、元宇宙、虛擬數字資產、AI（人工智能）及RWA（現實世界資產）等衍生新產業的商業機會。

FINANCIAL REVIEW

Revenue

During the Period, the Group recorded a turnover of approximately RMB19.2 million (Nine months ended 30 September 2022: approximately RMB60.0 million), representing a decrease of approximately RMB40.8 million or 68.0% as compared to the corresponding period in 2022. The decrease in revenue was mainly due to the reduction of advertising and marketing budget and spending of brand customers during the Period.

Due to the impact of the macro economy, some major customers had substantially reduced their traditional offline media advertising budget. As a result, revenue from traditional offline media advertising services decreased by 74.6% to approximately RMB13.6 million as compared to the period in 2022.

Gross Loss and Gross Loss Margin

During the Period, the Group recorded gross loss of approximately RMB1.5 million (Nine months ended 30 September 2022: approximately RMB4.6 million), and gross loss margin was approximately 7.8% for the Period (Nine months ended 30 September 2022: approximately 7.7%). The decrease in gross loss was mainly due to: (i) the improvement on project external procurement cost control; and (ii) the decrease in the staff cost due to the Company's organisational structure optimisation.

財務回顧

收益

於本期間，本集團錄得營業額約人民幣19.2百萬元(截至2022年9月30日止九個月：約人民幣60.0百萬元)，較2022年同期減少約人民幣40.8百萬元或68.0%。收益減少乃主要由於本期間品牌客戶縮減廣告以及營銷預算及開支所致。

由於受宏觀經濟的影響，若干主要客戶大幅減少其傳統線下媒體廣告預算。因此，傳統線下媒體廣告服務的收益較2022年同期減少74.6%至約人民幣13.6百萬元。

毛虧損及毛虧損率

於本期間，本集團錄得毛虧損約人民幣1.5百萬元(截至2022年9月30日止九個月：約人民幣4.6百萬元)，而本期間毛虧損率約為7.8%(截至2022年9月30日止九個月：約7.7%)。毛虧損的收窄主要得益於：(i)公司加強項目外部採購成本的控制；及(ii)公司組織架構優化導致員工成本下降。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Other Revenue

Other revenue amounted to approximately RMB0.5 million for the Period (Nine months ended 30 September 2022: approximately RMB0.6 million). Other revenue for the Period mainly consisted of government incentive of approximately RMB0.4 million (Nine months ended 30 September 2022: additional value-added tax deductions of approximately RMB0.4 million).

Selling Expenses

Selling expenses for the Period amounted to approximately RMB1.3 million (Nine months ended 30 September 2022: approximately RMB2.0 million). The decrease was mainly due to the reduction in purchase of marketing data analysis services.

Administrative Expenses

Administrative expenses for the Period amounted to approximately RMB13.5 million (Nine months ended 30 September 2022: approximately RMB29.6 million). The decrease in administrative expenses for the Period was mainly due to the decreased credit loss allowance for trade receivables. The Group recognised credit loss allowance for trade receivables of approximately RMB6.4 million for the Period (Nine months ended 30 September 2022: approximately RMB21.4 million).

其他收益

本期間的其他收益約為人民幣0.5百萬元(截至2022年9月30日止九個月：約人民幣0.6百萬元)。本期間的其他收益主要為政府獎勵約人民幣0.4百萬元(截至2022年9月30日止九個月：增值稅加計扣除約人民幣0.4百萬元)構成。

銷售開支

本期間的銷售開支約為人民幣1.3百萬元(截至2022年9月30日止九個月：約人民幣2.0百萬元)。減少主要由於購買市場分析數據服務減少所致。

行政開支

本期間的行政開支約為人民幣13.5百萬元(截至2022年9月30日止九個月：約人民幣29.6百萬元)。本期間行政開支減少乃主要由於貿易應收款項信貸虧損撥備減少。本期間本集團確認貿易應收款項信貸虧損撥備約人民幣6.4百萬元(截至2022年9月30日止九個月：約人民幣21.4百萬元)。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Income Tax

The Group recorded income tax benefit of approximately RMB3.2 million for the Period (Nine months ended 30 September 2022: approximately RMB10.9 million). The income tax benefit was mainly a result of the deferred tax asset recognised during the Period arising from the tax loss of the Group's major PRC subsidiary for which the Group considered could be utilised against future taxable profit within the coming five years.

Net Loss

Net loss amounted to approximately RMB13.3 million for the Period (Nine months ended 30 September 2022: approximately RMB25.3 million). The decrease was mainly due to the decrease in administrative expenses resulting from decreased credit loss allowance of the trade receivables.

DIVIDEND

The board of Directors (the "Board") has resolved not to declare the payment of any dividend for the Period (Nine months ended 30 September 2022: nil).

所得稅

本集團錄得本期間所得稅收益約人民幣3.2百萬元(截至2022年9月30日止九個月:約人民幣10.9百萬元)。所得稅收益乃主要由於本集團主要中國附屬公司的稅務虧損所產生於本期間確認的遞延稅項資產所致,本集團認為該遞延稅項資產可用於抵扣未來五年內的未來應課稅利潤。

淨虧損

本期間的淨虧損約為人民幣13.3百萬元(截至2022年9月30日止九個月:約人民幣25.3百萬元)。減少乃主要由於貿易應收款項的信貸虧損撥備減少導致行政開支減少所致。

股息

董事會(「董事會」)議決不宣派本期間的任何股息(截至2022年9月30日止九個月:無)。

CORPORATE GOVERNANCE AND OTHER INFORMATION

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CORPORATE GOVERNANCE

The Directors recognise the importance of good corporate governance in management and internal procedures to promote and ensure accountability. The Company's corporate governance practices are based on the principles and code provisions as set out in the section headed "Part 2 — Principles of good corporate governance, code provisions and recommended best practices" of the Corporate Governance Code as set out in Appendix 15 to the GEM Listing Rules (the "**Corporate Governance Code**"). During the Period, the Company has complied with all the code provisions as set out in the Corporate Governance Code and it will continue to comply with the Corporate Governance Code.

MODEL CODE FOR SECURITIES TRANSACTIONS BY THE DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by the Directors on terms which are the same as the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules.

The Company periodically issues notices to its Directors reminding them of the absolute prohibition on dealing in the Company's listed securities during the blackout periods before the publication of announcements of financial results. Having made specific enquiry by the Company, all Directors confirmed that they had complied with the required standard of dealings and code of conducts regarding securities transactions during the Period.

企業管治

董事深明在管理及內部程序方面實行良好企業管治以促進及確保問責的重要性。本公司的企業管治常規乃基於GEM上市規則附錄十五所載企業管治守則(「**企業管治守則**」)「第二部分 — 良好企業管治的原則、守則條文及建議最佳常規」一節載列的原則及守則條文。於本期間，本公司已遵守企業管治守則所載的所有守則條文，並將繼續遵守企業管治守則。

董事進行證券交易的標準守則

本公司按與GEM上市規則第5.48至5.67條所載交易必守標準相同的條款採納董事進行證券交易之行為守則。

本公司定期向其董事發出通告，提醒彼等於刊發財務業績公告前的禁售期內絕對禁止買賣本公司的上市證券。經本公司作出特定查詢後，全體董事確認，於本期間，彼等均已遵守有關證券交易之交易必守標準及行為守則。

COMPETING INTEREST

During the Period, none of the Directors, or the controlling shareholders or substantial shareholders (as defined in the GEM Listing Rules) of the Company or their respective close associates (as defined in the GEM Listing Rules) had engaged in or had any interest in any business which competes or is likely to compete, either directly or indirectly, with the business of the Group and which requires disclosure pursuant to Rule 11.04 of the GEM Listing Rules, nor did they have any conflict of interest with the Group.

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

The Company did not redeem its listed securities nor did the Company or any of its subsidiaries purchase or sell any of such securities during the Period. Neither the Company nor any of its subsidiaries had issued or granted any convertible securities, options, warrants or similar rights or exercise any conversion or subscription rights under any convertible securities, options, warrants or similar rights during the Period.

SHARE OPTION SCHEME

A share option scheme (the “**Share Option Scheme**”) has been conditionally adopted by the Company on 11 December 2019, with an effective term of 10 years from 14 January 2020.

As no share option has been granted by the Company under the Share Option Scheme since the Listing Date, there was no share option outstanding as at 30 September 2023 and no share option was granted, exercised, cancelled or lapsed during the Period. The number of options available for grant under the Share Option Scheme was 18,000,000 as at 1 January 2023 and 30 September 2023, respectively. As at the date of this report, the total number of Shares available for issue under the Share Option Scheme was 18,000,000, representing 10% of the issued share capital of the Company as at the date of this report.

競爭權益

於本期間，本公司董事或控股股東或主要股東（定義見GEM上市規則）或彼等各自緊密聯繫人（定義見GEM上市規則）概無從事與本集團業務直接或間接構成競爭或可能構成競爭的任何業務或於該等業務中擁有權益，而該等業務及權益須根據GEM上市規則第11.04條予以披露，彼等與本集團亦無任何利益衝突。

購買、出售或贖回本公司上市證券

於本期間，本公司概無贖回其上市證券或本公司或其任何附屬公司概無購買或出售任何有關證券。本公司或其任何附屬公司於本期間概無發行或授出任何可轉換證券、期權、認股權證或相似權利，亦無行使任何可轉換證券、期權、認股權證相關之任何轉換或認購權利或相似權利。

購股權計劃

本公司於2019年12月11日有條件採納一項購股權計劃（「**購股權計劃**」），自2020年1月14日起計10年期間內生效。

由於自上市日期起本公司並無根據購股權計劃授出購股權，故於2023年9月30日並無尚未行使的購股權，且於本期間並無購股權已授出、行使、註銷或失效。於2023年1月1日及2023年9月30日，根據購股權計劃可供授出的購股權數目分別為18,000,000份。於本報告日期，根據購股權計劃可供發行的股份總數為18,000,000股，佔本公司於本報告日期已發行股本的10%。

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DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2023, the interests and short positions of the Directors and chief executives in the Shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO"), which were required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

董事及最高行政人員於股份、相關股份及債權證的權益及淡倉

於2023年9月30日，董事及最高行政人員於本公司或其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債權證中擁有(a)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之有關條文被當作或視為擁有之任何權益或淡倉)；或(b)根據證券及期貨條例第352條登記於該條所指的登記冊內的權益及淡倉；或(c)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

Name of Directors	Capacity/ nature of interest	Number of Shares held (Note 1)	Approximate percentage of shareholding (%) (Note 5)
董事姓名	身份／權益性質	持股數目 (附註1)	概約持股 百分比(%) (附註5)
Mr. Chow (Note 2)	Interest in a controlled corporation	87,750,000 Shares (L)	48.75%
周先生(附註2)	受控制法團權益	87,750,000 股股份(L)	48.75%
Mr. Lau Tung Hei Derek ("Mr. Lau") (Note 3)	Interest in a controlled corporation	13,500,000 Shares (L)	7.50%
劉東曦先生(「劉先生」)(附註3)	受控制法團權益	13,500,000 股股份(L)	7.50%
Ms. Cai Xiaoshan ("Ms. Cai") (Note 4)	Interest in a controlled corporation	33,750,000 Shares (L)	18.75%
蔡曉珊女士(「蔡女士」)(附註4)	受控制法團權益	33,750,000 股股份(L)	18.75%

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Notes:

1. The letter “L” denotes a long position in our Shares.
2. Shining Icon (BVI) Limited (“**Shining Icon**”) and Sense One Limited (“**Sense One**”) are wholly-owned by Mr. Chow. Therefore, Mr. Chow is deemed to be interested in the Shares held by Shining Icon and Sense One pursuant to the SFO.
3. Master Connection Limited (“**Master Connection**”) is wholly-owned by Mr. Lau. Therefore, Mr. Lau is deemed to be interested in the Shares held by Master Connection pursuant to the SFO.
4. Focus Wonder Limited (“**Focus Wonder**”) is wholly-owned by Ms. Cai. Therefore, Ms. Cai is deemed to be interested in the Shares held by Focus Wonder pursuant to the SFO.
5. The calculation is based on the total number of 180,000,000 Shares in issue as at 30 September 2023.

Save as disclosed above, as at 30 September 2023, none of the Directors or chief executives of the Company has any interests and short positions in the Shares, underlying Shares or debentures of the Company or any associated corporation (within the meaning of Part XV of the SFO), which were required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules.

附註：

1. 字母「L」指於股份的好倉。
2. Shining Icon (BVI) Limited (「**Shining Icon**」)及Sense One Limited(「**Sense One**」)由周先生全資擁有。因此，周先生根據證券及期貨條例被視為於Shining Icon及Sense One持有的股份中擁有權益。
3. Master Connection Limited (「**Master Connection**」)由劉先生全資擁有。因此，劉先生根據證券及期貨條例被視為於Master Connection持有的股份中擁有權益。
4. Focus Wonder Limited (「**Focus Wonder**」)由蔡女士全資擁有。因此，蔡女士根據證券及期貨條例被視為於Focus Wonder持有的股份中擁有權益。
5. 計算乃基於2023年9月30日已發行股份總數180,000,000股。

除上文所披露者外，於2023年9月30日，概無任何董事或本公司最高行政人員於本公司或任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有(a)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任何權益及淡倉(包括彼等根據證券及期貨條例之有關條文被當作或視為擁有之權益或淡倉)；或(b)根據證券及期貨條例第352條登記於該條所指的登記冊內的任何權益及淡倉；或(c)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的任何權益及淡倉。

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SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2023, the following entities (not being the Directors or chief executives of the Company) had, or were deemed to have, interests or short positions in the Shares and underlying shares of the Company which would 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 which were required to be recorded in the register of interests required to be kept by the Company under Section 336 of the SFO:

主要股東於股份、相關股份及債權證中的權益

於2023年9月30日，以下實體（並非董事或本公司最高行政人員）於本公司股份及相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部之規定須向本公司及聯交所披露的權益或淡倉或須記入本公司根據證券及期貨條例第336條存置之權益登記冊內的權益或淡倉：

Name of shareholders	Capacity/nature of interest	Number of Shares held (Note 1)	Approximate percentage of shareholding (%) (Note 2)
股東名稱	身份／權益性質	持股數目 (附註1)	概約持股 百分比(%) (附註2)
Shining Icon	Beneficial Owner	69,660,000 Shares (L)	38.70%
Shining Icon	實益擁有人	69,660,000 股股份 (L)	38.70%
Focus Wonder	Beneficial Owner	33,750,000 Shares (L)	18.75%
Focus Wonder	實益擁有人	33,750,000 股股份 (L)	18.75%
Sense One	Beneficial Owner	18,090,000 Shares (L)	10.05%
Sense One	實益擁有人	18,090,000 股股份 (L)	10.05%
Master Connection	Beneficial Owner	13,500,000 Shares (L)	7.50%
Master Connection	實益擁有人	13,500,000 股股份 (L)	7.50%

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Notes:

- (1) The letter “L” denotes a long position in our Shares.
- (2) The calculation is based on the total number of 180,000,000 Shares in issue as at 30 September 2023.

Save as disclosed above, as at 30 September 2023, no other entities or persons other than the Directors and chief executives of the Company whose interests are set out in the paragraph headed “Directors’ and chief executives’ interests and short positions in Shares, underlying shares and debentures” above, had any interests or short positions in the Shares or underlying Shares which were required 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 which were required to be recorded in the register required to be kept by the Company under Section 336 of the SFO.

附註：

- (1) 字母「L」指於股份的好倉。
- (2) 計算乃基於2023年9月30日已發行股份總數180,000,000股。

除上文所披露者外，於2023年9月30日，概無其他實體或人士（董事及本公司最高行政人員除外，其權益載於上文「董事及最高行政人員於股份、相關股份及債權證的權益及淡倉」一段）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分部之規定須向本公司及聯交所披露的任何權益或淡倉，或須記入本公司根據證券及期貨條例第336條存置之登記冊內的任何權益或淡倉。

CORPORATE GOVERNANCE AND OTHER INFORMATION 企業管治及其他資料

AUDIT COMMITTEE AND REVIEW OF THIRD QUARTERLY RESULTS

The audit committee of the Board (the “**Audit Committee**”) is responsible for reviewing and providing supervision over the Group’s financial reporting process, risk management and internal control system, and providing advice to the Board. The Company established the Audit Committee with written terms of reference in compliance with the GEM Listing Rules. The Audit Committee has been provided with sufficient resources to enable it to discharge its duties.

The Audit Committee consists of three independent non-executive Directors, namely Mr. Lee Siu Hang Foster, Ms. Tam Hon Shan Celia and Mr. Tian Tao. Mr. Lee Siu Hang Foster is the chairperson of the Audit Committee. The Audit Committee has reviewed the unaudited condensed consolidated results of the Group for the Period (the “**Results**”) and this report. The Audit Committee is of the opinion that the Results have been prepared in compliance with the applicable accounting standards, the GEM Listing Rules and legal requirements and that adequate disclosure has been made.

By order of the Board
Icon Culture Global Company Limited
Chow Eric Tse To
Chairman and Executive Director

Hong Kong, 9 November 2023

審核委員會及審閱第三季度業績

董事會審核委員會（「**審核委員會**」）負責審閱及監督本集團的財務報告流程、風險管理及內部控制系統，並向董事會提供建議。本公司成立審核委員會，並遵照GEM上市規則訂立書面職權範圍。審核委員會已獲提供充足資源以履行其職責。

審核委員會包括三名獨立非執行董事，即李兆鏗先生、譚漢珊女士及田濤先生。李兆鏗先生為審核委員會主席。審核委員會已審閱本集團本期間的未經審核簡明綜合業績（「**業績**」）及本報告。審核委員會認為，編製業績符合適用會計準則、GEM上市規則及法律規定，並已作出足夠披露。

承董事會命
天泓文創國際集團有限公司
主席及執行董事
周子濤

香港，2023年11月9日

The Board presents the unaudited condensed consolidated financial results of the Group for the Period, together with the comparative unaudited figures for the corresponding period in 2022, as follows:

董事會呈列本集團於本期間未經審核簡明綜合財務業績，連同2022年同期比較未經審核數字如下：

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS 未經審核簡明綜合損益表

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月		
		2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	
		Note 附註				
Revenue	收益	2	5,620	9,674	19,165	59,959
Cost of sales	銷售成本		(5,552)	(10,132)	(20,653)	(64,555)
Gross profit/(loss)	毛利/(毛虧損)		68	(458)	(1,488)	(4,596)
Other revenue	其他收益		413	413	540	610
Other net loss	其他淨虧損		(3)	-	(3)	(11)
Selling expenses	銷售開支		(461)	(38)	(1,320)	(1,973)
Administrative expenses	行政開支		(5,019)	(3,465)	(13,518)	(29,589)
Loss from operations	經營虧損		(5,002)	(3,548)	(15,789)	(35,559)
Finance costs	財務成本		(202)	(153)	(703)	(566)
Loss before taxation	除稅前虧損	3	(5,204)	(3,701)	(16,492)	(36,125)
Income tax	所得稅	4	1,238	2,758	3,172	10,850
Loss for the period	期內虧損		(3,966)	(943)	(13,320)	(25,275)
Loss per share	每股虧損	6	RMB 人民幣元	RMB 人民幣元	RMB 人民幣元	RMB 人民幣元
Basic	基本		(0.02)	(0.01)	(0.07)	(0.14)
Diluted	攤薄		(0.02)	(0.01)	(0.07)	(0.14)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
未經審核簡明綜合損益及其他全面收益表

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)
Loss for the period	期內虧損	(3,966)	(943)	(13,320)	(25,275)
Other comprehensive (loss)/ income for the period	期內其他全面(虧損)/ 收益				
Exchange differences on translation of:	換算匯兌差額：				
— financial statements of overseas subsidiaries	— 海外附屬公司 財務報表	(16)	(5)	(1)	24
Total comprehensive loss for the period	期內全面虧損總額	(3,982)	(948)	(13,321)	(25,251)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
未經審核簡明綜合權益變動表

		Share capital	Share premium	Other reserve	Statutory reserve	Exchange reserve	Retained earnings/ (accumulated loss)	Total
		股本	股份溢價	其他儲備	法定儲備	匯兌儲備	保留盈利/ (累計虧損)	總計
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
Balance at 1 January 2023 (Audited)	2023年1月1日結餘 (經審核)	1,596	91,866	(11,907)	8,407	(35)	(17,476)	72,451
Changes in equity: Loss for the period and total comprehensive loss	權益變動： 期內虧損及全面虧損總額	-	-	-	-	(1)	(13,320)	(13,321)
Balance at 30 September 2023 (Unaudited)	2023年9月30日結餘 (未經審核)	1,596	91,866	(11,907)	8,407	(36)	(30,796)	59,130
Balance at 1 January 2022 (Audited)	2022年1月1日結餘 (經審核)	1,596	91,866	(11,907)	8,407	11	22,284	112,257
Changes in equity: Loss for the period and total comprehensive income/(loss)	權益變動： 期內虧損及全面收益/(虧損)總額	-	-	-	-	24	(25,275)	(25,251)
Balance at 30 September 2022 (Unaudited)	2022年9月30日結餘 (未經審核)	1,596	91,866	(11,907)	8,407	35	(2,991)	87,006

NOTES TO THE THIRD QUARTERLY UNAUDITED CONDENSED CONSOLIDATED RESULTS 第三季度未經審核簡明綜合業績附註

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

This quarterly financial report has been prepared in accordance with the applicable disclosure provisions of the GEM Listing Rules. The financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”) which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). It was authorised for issue on 9 November 2023.

This quarterly financial report has been prepared in accordance with the same accounting policies adopted in the 2022 annual financial statements, except for the accounting policy changes that are expected to be reflected in the 2023 annual financial statements. Details of any changes in accounting policies are set out in note 1(b).

1. 主要會計政策

(a) 編製基準

本季度財務報告乃按照GEM上市規則的適用披露規定而編製。財務報表乃根據所有適用香港財務報告準則(「香港財務報告準則」)(統稱包括香港會計師公會(「香港會計師公會」)頒佈的所有適用的個別香港財務報告準則、香港會計準則(「香港會計準則」)及詮釋)而編製。其於2023年11月9日獲授權刊發。

除預期將於2023年年度財務報表中反映的會計政策變動外，本季度財務報告已按照2022年年度財務報表所採納的相同會計政策編製。會計政策任何變動的詳情載於附註1(b)。

NOTES TO THE THIRD QUARTERLY UNAUDITED CONDENSED CONSOLIDATED RESULTS (CONT'D)

第三季度未經審核簡明綜合業績附註(續)

The preparation of the quarterly financial report requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

This quarterly financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the 2022 annual financial statements. The condensed consolidated financial statements and notes thereon do not include all of the information required for a full set of financial statements prepared in accordance with HKFRSs.

The financial information relating to the financial year ended 31 December 2022 that is included in this quarterly financial report as comparative information does not constitute the Group's statutory annual consolidated financial statements for that financial year but is derived from those financial statements.

管理層於編製本季度財務報告時，須按年初至今基準作出對所採用政策及所呈報之資產和負債、收入和開支金額造成影響之判斷、估計及假設。實際結果可能與該等估計有所不同。

本季度財務報告包含簡明綜合財務報表及部分附註解釋。附註闡述了自2022年年度財務報表刊發以來，對瞭解本集團之財務狀況變動和表現而言屬重要之事件和交易。簡明綜合財務報表及其附註並不包括根據香港財務報告準則編製完整財務報表所需之一切資料。

在本季度財務報告內作為比較資料而呈列之有關截至2022年12月31日止財政年度之財務資料，並不構成本集團於該財政年度之法定年度綜合財務報表，但乃摘錄自該等財務報表。

NOTES TO THE THIRD QUARTERLY UNAUDITED CONDENSED CONSOLIDATED RESULTS (CONT'D)
第三季度未經審核簡明綜合業績附註(續)

(b) Changes in accounting policies

The Group has applied the following amendments to HKFRSs issued by the HKICPA to this quarterly financial report for the current accounting period:

- HKFRS 17, *Insurance contracts*
- Amendments to HKAS 1 and HKFRS Practice Statement 2, *Disclosure of Accounting Policies*
- Amendments to HKAS 8, *Definition of accounting estimates*
- Amendments to HKAS 12, *Deferred tax related to assets and liabilities arising from a single transaction*
- Amendments to HKAS 12, *income tax: international tax reform — Pillar Two model rules*

None of these developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented in this quarterly financial report. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

(b) 會計政策變動

本集團已就本會計期間之季度財務報告應用下列由香港會計師公會頒佈之香港財務報告準則的修訂：

- 香港財務報告準則第17號，*保險合約*
- 香港會計準則第1號及香港財務報告準則實務聲明第2號的修訂，*會計政策的披露*
- 香港會計準則第8號的修訂，*會計估計的定義*
- 香港會計準則第12號的修訂，*單一交易所產生資產及負債相關的遞延稅項*
- 香港會計準則第12號的修訂，*所得稅：國際稅務改革 — 第二支柱範本規則*

該等發展概無對本季度財務報告編製或呈列本集團於當前或過往期間的業績及財務狀況的方式產生重大影響。本集團並無應用於本會計期間尚未生效的任何新準則或詮釋。

NOTES TO THE THIRD QUARTERLY UNAUDITED CONDENSED CONSOLIDATED RESULTS (CONT'D)
 第三季度未經審核簡明綜合業績附註(續)

2. REVENUE

The principal activities of the Group are rendering of traditional offline media advertising, online media advertising, public relations, marketing campaigns and other services.

Disaggregation of revenue

Disaggregation of revenue from contracts with customers by major service lines is as follows:

2. 收益

本集團之主要業務為提供傳統線下媒體廣告、網上媒體廣告、公關、營銷活動及其他服務。

收益分列

來自客戶合約的收益按主要服務線的分列如下：

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)
Revenue from contracts with customers within the scope of HKFRS 15	香港財務報告準則第15號範圍內來自客戶合約的收益				
Disaggregated by major service lines	按主要服務線的分列				
Traditional offline media advertising services	傳統線下媒體廣告服務				
— acting as a principal	— 作為主要責任人	2,374	7,157	13,623	53,688
Online media advertising services	網上媒體廣告服務				
— acting as a principal	— 作為主要責任人	2,318	1,626	4,089	3,875
— acting as an agent	— 作為代理	-	159	100	218
PR, marketing campaigns and other services*	公關、營銷活動及其他服務*				
— acting as a principal	— 作為主要責任人	928	732	1,353	2,178
		5,620	9,674	19,165	59,959

* Revenue from PR and marketing campaigns includes revenue of sales of goods.

* 來自公關及營銷活動的收益包括銷售貨品的收益。

NOTES TO THE THIRD QUARTERLY UNAUDITED CONDENSED CONSOLIDATED RESULTS (CONT'D)
第三季度未經審核簡明綜合業績附註(續)

3. LOSS BEFORE TAXATION

Loss before taxation is arrived at after charging:

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)
Media costs	媒體成本	3,509	9,279	15,568	55,251
Costs for PR, marketing campaigns and other services	公關、營銷活動及其他服務成本	625	452	1,016	1,327
Depreciation	折舊				
— Property, plant and equipment	— 物業、廠房及設備	52	86	1,229	258
— Right-of-use assets	— 使用權資產	306	295	2,128	2,129

4. INCOME TAX

No provision for Hong Kong profit tax has been made for the Period as the Group did not generate any assessable profit in Hong Kong during the Period (nine months ended 30 September 2022: nil).

The Group's subsidiaries operating in the PRC are subject to income tax at the rate of 25% (2022: 25%) on their taxable income according to the PRC corporate income tax laws.

3. 除稅前虧損

除稅前虧損乃經扣除下列各項後達致：

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2023 2023年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)
Media costs	媒體成本	3,509	9,279	15,568	55,251
Costs for PR, marketing campaigns and other services	公關、營銷活動及其他服務成本	625	452	1,016	1,327
Depreciation	折舊				
— Property, plant and equipment	— 物業、廠房及設備	52	86	1,229	258
— Right-of-use assets	— 使用權資產	306	295	2,128	2,129

4. 所得稅

本集團於本期間未有在香港賺取任何應課稅溢利，故未於本期間內作香港利得稅撥備（截至2022年9月30日止九個月：無）。

本集團於中國經營的附屬公司根據中國企業所得稅法須就應課稅收入按稅率25%（2022年：25%）繳納所得稅。

NOTES TO THE THIRD QUARTERLY UNAUDITED CONDENSED CONSOLIDATED RESULTS (CONT'D)
第三季度未經審核簡明綜合業績附註(續)

5. DIVIDEND

The Board has resolved not to declare the payment of any dividend for the Period (nine months ended 30 September 2022: nil).

5. 股息

董事會議決不宣派本期間的任何股息(截至2022年9月30日止九個月：無)。

6. LOSS PER SHARE

Basic loss per share

Basic loss per share are calculated by dividing the loss attributable to the owners of the Company by the weighted average number of ordinary shares in issue during the Period.

6. 每股虧損

每股基本虧損

每股基本虧損乃按本公司擁有人應佔虧損除以本期間已發行普通股加權平均數計算。

		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2023	2022	2023	2022
		2023年	2022年	2023年	2022年
		(Unaudited)	<i>(Unaudited)</i>	(Unaudited)	<i>(Unaudited)</i>
		(未經審核)	<i>(未經審核)</i>	(未經審核)	<i>(未經審核)</i>
Loss attributable to the owners of the Company (RMB'000)	本公司擁有人應佔虧損(人民幣千元)	(3,966)	(943)	(13,320)	(25,275)
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	180,000,000	180,000,000	180,000,000	180,000,000
Basic loss per share for loss attributable to the owners of the Company during the period (expressed in RMB per share)	期內本公司擁有人應佔虧損的每股基本虧損(以每股人民幣元列示)	(0.02)	(0.01)	(0.07)	(0.14)

The Company did not have any potential dilutive ordinary shares outstanding during the Period. Diluted loss per share are equal to basic loss per share.

本期間，本公司並無任何發行在外的潛在攤薄普通股。每股攤薄虧損等於每股基本虧損。



天泓文創國際集團有限公司
Icon Culture Global Company Limited