

# PRIME INTELLIGENCE SOLUTIONS GROUP LIMITED 匯安智能科技集團有限公司

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

Stock Code 股份代號 : 8379

# 2021

## Interim Report 中期報告

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

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

**Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board 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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This report, for which the directors (the “**Directors**”) of Prime Intelligence Solutions Group Limited (the “**Company**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.

### 香港聯合交易所有限公司(「聯交所」) GEM 的特色

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

**由於GEM上市公司普遍為中小型公司，在GEM買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時亦無法保證在GEM買賣的證券會有高流通量的市場。**

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本報告載有根據聯交所GEM證券上市規則規定而提供有關匯安智能科技集團有限公司(「**本公司**」)的資料，本公司的董事(「**董事**」)願就本報告共同及個別承擔全部責任。董事作出一切合理查詢後，確認就彼等所深知及確信，本報告所載資料在所有重大方面均屬準確完整，並無誤導或欺詐成分；且本報告並無遺漏任何其他事宜，致使其所載任何陳述或本報告產生誤導。

# Corporate Information

## 公司資料

### REGISTERED OFFICE

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

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

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

### EXECUTIVE DIRECTORS

Mr. Yuen Kwok Wai, Tony (*Chairman and Chief Executive Officer*)  
Ms. Yuen Mei Ling, Pauline  
Ms. Sun Ngai Chu, Danielle  
Mr. Mui Pak Kuen

### NON-EXECUTIVE DIRECTOR

Mr. Yam Chiu Fan, Joseph

### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Hui Man Ho, Ivan  
Mr. Chung Billy  
Mr. Poon Wai Hung Richard

### AUTHORISED REPRESENTATIVES

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

### COMPANY SECRETARY

Mr. Chou Chiu Ho (HKICPA, ACCA)

### COMPLIANCE OFFICER

Ms. Yuen Mei Ling, Pauline

### AUDIT COMMITTEE

Mr. Chung Billy (*Chairman*)  
Mr. Hui Man Ho, Ivan  
Mr. Poon Wai Hung Richard

### 註冊辦事處

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

### 香港總辦事處及主要營業地點

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

### 執行董事

阮國偉先生 (*主席兼行政總裁*)  
阮美玲女士  
孫毅珠女士  
梅栢權先生

### 非執行董事

任超凡先生

### 獨立非執行董事

許文浩先生  
鍾定縉先生  
潘偉雄先生

### 授權代表

阮國偉先生  
周昭何先生

### 公司秘書

周昭何先生 (HKICPA, ACCA)

### 合規主任

阮美玲女士

### 審核委員會

鍾定縉先生 (*主席*)  
許文浩先生  
潘偉雄先生

# Corporate Information 公司資料

## NOMINATION COMMITTEE

Mr. Hui Man Ho, Ivan (*Chairman*)  
Mr. Chung Billy  
Mr. Poon Wai Hung Richard

## REMUNERATION COMMITTEE

Mr. Chung Billy (*Chairman*)  
Mr. Hui Man Ho, Ivan  
Mr. Poon Wai Hung Richard  
Ms. Yuen Mei Ling, Pauline

## LEGAL ADVISER

As to Hong Kong law  
Hastings & Co.

## AUDITOR

McMillan Woods (Hong Kong) CPA Limited  
3/F., Winbase Centre  
208 Queen's Road Central  
Hong Kong

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

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

## HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited  
Level 54, Hopewell Centre  
183 Queen's Road East  
Hong Kong

## PRINCIPAL BANKER

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

## WEBSITE

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

## STOCK CODE

8379

## 提名委員會

許文浩先生 (主席)  
鍾定縉先生  
潘偉雄先生

## 薪酬委員會

鍾定縉先生 (主席)  
許文浩先生  
潘偉雄先生  
阮美玲女士

## 法律顧問

有關香港法律  
希仕廷律師行

## 核數師

長青 (香港) 會計師事務所有限公司  
香港  
皇后大道中 208 號  
勝基中心 3 樓

## 開曼群島主要股份過戶登記處

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

## 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
皇后大道東 183 號  
合和中心 54 樓

## 主要往來銀行

香港上海滙豐銀行有限公司  
星展銀行 (香港) 有限公司

## 網址

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

## 股份代號

8379

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

## 未經審核簡明綜合損益及其他全面收益表

The Board (the “Board”) of Directors (the “Director(s)”) of Prime Intelligence Solutions Group Limited (the “Company”) is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three and six months ended 30 September 2021 together with the unaudited and audited comparative figures for the corresponding period in 2020 as follows:

匯安智能科技集團有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然提呈以下本公司及其附屬公司(統稱「本集團」)截至2021年9月30日止三個月及六個月的未經審核簡明綜合業績，連同2020年同期未經審核及經審核比較數字：

		Notes 附註	Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
			2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收益	4	12,422	12,432	25,854	22,853
Cost of sales and services rendered	銷售及提供服務成本		(7,379)	(7,586)	(15,168)	(12,851)
<b>Gross profit</b>	<b>毛利</b>		<b>5,043</b>	4,846	<b>10,686</b>	10,002
Other income	其他收入	5	35	769	38	1,341
Selling and distribution costs	銷售及分銷成本		(1,999)	(1,105)	(3,082)	(2,035)
Administrative and other operating expenses	行政及其他經營開支		(6,125)	(5,807)	(12,425)	(10,687)
Reversal/(provision) of impairment losses on trade receivables	貿易應收款項減值虧損撥回/(撥備)		(96)	110	(96)	110
<b>Loss from operation</b>	<b>來自經營之虧損</b>		<b>(3,142)</b>	(1,187)	<b>(4,879)</b>	(1,269)
Finance costs	財務成本		(27)	(52)	(60)	(93)
<b>Loss before tax</b>	<b>除稅前虧損</b>		<b>(3,169)</b>	(1,239)	<b>(4,939)</b>	(1,362)
Income tax expense	所得稅開支	6	(116)	(37)	(340)	(277)
<b>Loss for the period</b>	<b>期內虧損</b>	7	<b>(3,285)</b>	(1,276)	<b>(5,279)</b>	(1,639)
<b>Other comprehensive income for the period, net of tax:</b>	<b>期內其他全面收益，扣除稅項：</b>					
<i>Item that may be reclassified to profit or loss:</i>	<i>可能重新分類至損益之項目：</i>					
Exchange differences on translating foreign operations	換算海外業務時之匯兌差額		-	-	-	-
<b>Total comprehensive income for the period attributable to the owners of the Company</b>	<b>本公司擁有人應佔期內全面收益總額</b>		<b>(3,285)</b>	(1,276)	<b>(5,279)</b>	(1,639)
Loss per share (HK cents)	每股虧損(港仙)					
— Basic and diluted	— 基本及攤薄	9	(0.41)	(0.16)	(0.66)	(0.20)

# Unaudited Condensed Consolidated Statement of Financial Position

## 未經審核簡明綜合財務狀況表

			<b>30 September 2021</b>	31 March 2021
			<b>2021年 9月30日</b>	2021年 3月31日
			<b>HK\$'000</b>	HK\$'000
			千港元	千港元
		Notes 附註	<b>(unaudited)</b>	(audited)
			(未經審核)	(經審核)
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備		1,182	1,095
Right-of-use assets	使用權資產		1,147	1,704
Intangible assets	無形資產		–	21
			<b>2,329</b>	2,820
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		22,790	22,979
Trade receivables	貿易應收款項	10	12,150	9,547
Other receivables, prepayments and deposits	其他應收款項、預付款項及按金		5,882	2,493
Tax recoverable	可收回稅項		–	85
Bank and cash balances	銀行及現金結餘		48,891	59,172
			<b>89,713</b>	94,276
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	11	1,131	499
Other payables and accrued expenses	其他應付款項及應計費用		5,662	3,667
Lease liabilities	租賃負債		1,420	1,597
Contract liabilities	合約負債		5,515	7,681
Current tax liabilities	即期稅項負債		313	118
			<b>14,041</b>	13,562
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>75,672</b>	80,714
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>78,001</b>	83,534
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		598	1,285
Contract liabilities	合約負債		478	45
			<b>1,076</b>	1,330
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>76,925</b>	82,204
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	12	8,000	8,000
Reserves	儲備		68,925	74,204
<b>TOTAL EQUITY</b>	<b>總權益</b>		<b>76,925</b>	82,204

# Unaudited Condensed Consolidated Statement of Changes in Equity

## 未經審核簡明綜合權益變動表

		Share capital	Share premium	Merger reserve	Legal reserve	Foreign currency translation reserve	Retained profits	Total reserve	Total equity
		股本	股份溢價	合併儲備	法定儲備	外幣換算儲備	保留溢利	總儲備	總權益
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
<b>Balance at 1 April 2020 (audited)</b>	於2020年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	(689)	12,683	80,767	88,767
Total comprehensive income for the period (unaudited)	期內全面收益總額 (未經審核)	-	-	-	-	-	(1,639)	(1,639)	(1,639)
<b>Balance at 30 September 2020 (unaudited)</b>	於2020年9月30日的餘額 (未經審核)	8,000	51,682	17,079	12	(689)	11,044	79,128	87,128
<b>Balance at 1 April 2021 (audited)</b>	於2021年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	(151)	5,582	74,204	82,204
Total comprehensive income for the period (unaudited)	期內全面收益總額 (未經審核)	-	-	-	-	-	(5,279)	(5,279)	(5,279)
<b>Balance at 30 September 2021 (unaudited)</b>	於2021年9月30日的餘額 (未經審核)	8,000	51,682	17,079	12	(151)	303	68,925	76,925

# Unaudited Condensed Consolidated Statements of Cash Flows

## 未經審核簡明綜合現金流量表

Six months ended 30 September

截至9月30日止六個月

		2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Net cash (used in)/generated from operating activities	經營活動(所用)/所得現金淨額	(8,007)	1,222
Purchases of property, plant and equipment	購買物業、廠房及設備	(279)	(117)
Other investing cash flows (net)	其他投資現金流量(淨額)	3	131
Net cash (used in)/from investing activities	投資活動(所用)/所得現金淨額	(276)	14
Net cash used in financing activities	融資活動所用現金淨額	(1,998)	(1,138)
Net (decrease)/increase in cash and cash equivalent	現金及現金等價物(減少)/增加淨額	(10,281)	98
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	59,172	65,147
Cash and cash equivalents at end of the period	期末現金及現金等價物	48,891	65,245
Analysis of cash and cash equivalents consist of Bank and cash balances	現金及現金等價物的分析，包括 銀行及現金結餘	48,891	65,245



# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 1. GENERAL INFORMATION

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

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

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

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

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

The unaudited condensed consolidated results of the Group for the three and six months ended 30 September 2021 do not include all the information and disclosures required in the annual financial statements of the Group and should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2021 (the “2021 Consolidated Financial Statements”). Except as described in paragraph headed “Changes in accounting policies and disclosures” below, the accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated results are consistent with those used in the 2021 Consolidated Financial Statements.

#### Changes in accounting policy and disclosures

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

### 1. 一般資料

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

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

### 2. 財務報表的呈報及編製基準

本集團的未經審核簡明綜合財務報表乃根據香港會計師公會(「香港會計師公會」)頒佈的香港會計準則第34號「中期財務報告」，以及聯交所GEM證券上市規則(「GEM上市規則」)規定的適用披露編製。

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

本集團截至2021年9月30日止三個月及六個月的未經審核簡明綜合業績並不包括本集團年度財務報表所有須資料及披露，並應與本集團截至2021年3月31日止年度綜合財務報表(「2021綜合財務報表」)一併閱讀。除下文「會計政策及披露的變更」一段所載外，編製未經審核簡明綜合業績所用會計政策及計算方法與2021綜合財務報表所用者貫徹一致。

#### 會計政策及披露的變更

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

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 3. SEGMENT INFORMATION

The Group has two reportable segments as follows:

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

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

### 4. REVENUE

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

### 3. 分部資料

本集團的兩個可呈報分部如下：

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

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

### 4. 收益

收益指所售貨品及提供服務的發票值，於報告期內經扣除退貨及折扣。

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Sales of biometrics identification devices, security products and other accessories	銷售生物特徵識別裝置、保安產品及其他配件	8,656	8,994	17,752	15,763
Provision of auxiliary and other services	提供配套及其他服務	3,766	3,438	8,102	7,090
		<b>12,422</b>	12,432	<b>25,854</b>	22,853

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 4. REVENUE (continued)

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue from contracts with customers within the scope of HKFRS 15	香港財務報告準則第15號範圍內的客戶合約收益				
Recognised at a point in time	於某一時間點確認	9,697	9,747	19,832	17,125
Recognised over time	隨時間確認	2,725	2,685	6,022	5,728
		<b>12,422</b>	12,432	<b>25,854</b>	22,853

### 4. 收益(續)

### 5. OTHER INCOME

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Interest income	利息收入	-	8	1	131
Government subsidies	政府補助	-	829	-	1,149
Others	其他	35	(68)	37	61
		<b>35</b>	769	<b>38</b>	1,341

### 5. 其他收入

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 6. INCOME TAX EXPENSES

### 6. 所得稅開支

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Provision for the period:	期內撥備：				
Hong Kong Special Administrative Region ("Hong Kong") of the People's Republic of China ("PRC") Profits Tax	中華人民共和國(「中國」)香港特別行政區(「香港」)利得稅	116	37	340	277
		<b>116</b>	<b>37</b>	<b>340</b>	<b>277</b>

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

本集團毋須繳納開曼群島及英屬處女群島的稅項。

Under the two-tiered Profits Tax Regime, one of the Company's Hong Kong subsidiaries is subject to Hong Kong Profits Tax at the rate of 8.25% (three and six months ended 30 September 2020: 8.25%) for the first HK\$2 million of its estimated assessable profits and at 16.5% (three and six months ended 30 September 2020: 16.5%) on its estimated assessable profits above HK\$2 million. Other Hong Kong subsidiaries not qualifying for the two-tiered Profit Tax Regime are subject to Hong Kong Profits Tax at the rate of 16.5% for the three and six months ended 30 September 2021 (three and six months ended 30 September 2020: 16.5%).

根據利得稅兩級制，本公司其中一間香港附屬公司須就估計應課稅溢利的首二百萬港元按8.25%（截至2020年9月30日止三個月及六個月：8.25%）稅率繳納香港利得稅，並就超過二百萬港元的估計應課稅溢利按16.5%（截至2020年9月30日止三個月及六個月：16.5%）的稅率繳納香港利得稅。截至2021年9月30日止三個月及六個月，其他不符合兩級利得稅制度的香港附屬公司須按16.5%的稅率繳納香港利得稅（截至2020年9月30日止三個月及六個月：16.5%）。

The Group's subsidiary established and operated in the PRC is subject to PRC Enterprise Income Tax at the rate of 25% (three and six months ended 30 September 2020: 25%). No PRC Enterprise Income Tax has been provided for the three and six months ended 30 September 2021 (three and six months ended 30 September 2020: Nil) as the Group's PRC subsidiary did not generate any assessable profits during the reporting periods.

本集團在中國成立及經營的附屬公司須按稅率25%（截至2020年9月30日止三個月及六個月：25%）繳納中國企業所得稅。截至2021年9月30日止三個月及六個月內概無計提中國企業所得稅（截至2020年9月30日止三個月及六個月：無），乃因為本集團的中國附屬公司於報告期內並無產生任何應課稅溢利。

The Group's subsidiary established and operated in Macau Special Administrative Region ("Macau") of the PRC is subject to Macau Complementary Tax, under which taxable income of up to Macau Pataca ("MOP") 600,000 (three and six months ended 30 September 2020: MOP600,000) is exempted from taxation with taxable income beyond this amount to be taxed at the rate of 12% for the three and six months ended 30 September 2021 (three and six months ended 30 September 2020: 12%).

本集團在中國澳門特別行政區(「澳門」)成立及經營的附屬公司須繳納澳門所得補充稅，截至2021年9月30日止三個月及六個月，應課稅收入最高600,000澳門幣(「澳門幣」)(截至2020年9月30日止三個月及六個月：600,000澳門幣)豁免納稅，超出該金額的應課稅收入按12%（截至2020年9月30日止三個月及六個月：12%）的稅率納稅。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 7. LOSS FOR THE PERIOD

### 7. 期內虧損

	Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Depreciation				
— Owned assets	103	141	195	293
— Right of use assets	797	659	1,147	1,060
Staff costs (including Directors' emoluments)				
— Salaries, bonus and allowances and other benefits in kind	6,806	5,729	12,343	11,063
— Commission	153	142	317	254
— Retirement benefits scheme contributions	350	220	665	411
	7,309	6,091	13,325	11,728
Cost of inventories sold	4,245	4,269	8,992	8,146
(Reversal)/provision of impairment on trade receivable	96	(110)	96	(110)
Foreign exchange losses, net	62	99	91	23
Auditor's remuneration	175	156	303	285

### 8. DIVIDEND

No dividend was declared or paid during the six months ended 30 September 2021 (six months ended 30 September 2020: Nil).

### 8. 股息

概無宣派或派付截至2021年9月30日止六個月的股息(截至2020年9月30日止六個月：無)。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 9. LOSS PER SHARE

#### (a) Basic loss per Share

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

Loss for the purpose of calculating basic loss per Share

#### Number of Shares

Weighted average number of ordinary Shares for the purpose of calculating basic loss per Share

#### (b) Diluted loss per Share

No diluted loss per Share was presented as the Company did not have any dilutive potential ordinary Shares outstanding during the three and six months ended 30 September 2021 and 2020.

### 9. 每股虧損

#### (a) 每股基本虧損

每股基本虧損乃基於以下數據計算：

#### Three months ended 30 September

截至9月30日止三個月

#### Six months ended 30 September

截至9月30日止六個月

2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
(3,285)	(1,276)	(5,279)	(1,639)
800,000,000	800,000,000	800,000,000	800,000,000

#### (b) 每股攤薄虧損

並無可呈列的每股攤薄虧損，乃因本公司於截至2021年及2020年9月30日止三個月及六個月並無任何流通在外的潛在可攤薄普通股。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 10. TRADE RECEIVABLES

		As at 30 September 2021 於2021年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2021 於2021年 3月31日 HK\$'000 千港元 (audited) (經審核)
From third parties	來自第三方	12,772	10,102
Less: allowance for doubtful debts	減：呆賬撥備	(652)	(555)
		12,120	9,547
From related parties	來自關聯方	30	-
		12,150	9,547

Analysis of trade receivables due from related parties:

		As at 30 September 2021 於2021年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2021 於2021年 3月31日 HK\$'000 千港元 (audited) (經審核)
Long Yield Company Limited ("Long Yield")	隆逸有限公司(「隆逸」)	6	-
SoHo Business Center Limited ("SoHo")	SoHo Business Center Limited (「SoHo」)	24	-
		30	-

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

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

### 10. 貿易應收款項

應收關聯方的貿易應收款項分析：

阮國偉先生(「阮先生」)及阮美玲女士(「阮女士」)對隆逸及SoHo(兩者均在香港註冊成立)具重大影響力。

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

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 10. TRADE RECEIVABLES (continued)

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

0 to 90 days	0至90天
91 to 180 days	91至180天
181 to 365 days	181至365天
Over 365 days	365天以上

### 10. 貿易應收款項(續)

本集團按發票日期計算的貿易應收款項的賬齡分析如下：

As at 30 September 2021 於2021年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2021 於2021年 3月31日 HK\$'000 千港元 (audited) (經審核)
7,602	7,733
3,208	771
934	1,033
406	10
<b>12,150</b>	<b>9,547</b>

### 11. TRADE PAYABLES

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

0 to 30 days	0至30天
31 to 60 days	31至60天
Over 60 days	60天以上

### 11. 貿易應付款項

本集團按發票日期計算的貿易應付款項的賬齡分析如下：

As at 30 September 2021 於2021年 9月30日 HK\$'000 千港元 (unaudited) (未經審核)	As at 31 March 2021 於2021年 3月31日 HK\$'000 千港元 (audited) (經審核)
662	152
299	75
170	272
<b>1,131</b>	<b>499</b>



# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 12. SHARE CAPITAL

### 12. 股本

		Number of ordinary Shares	
		普通股數目	
		Per share	HK\$'000
		每股	千港元
<b>Authorised:</b>	<b>法定：</b>		
Ordinary Shares of HK\$0.01 each	每股面值0.01港元的普通股		
As at 31 March 2021 (audited), 1 April 2021 and 30 September 2021 (unaudited)	於2021年3月31日(經審核)、2021年4月1日及2021年9月30日(未經審核)	5,000,000,000	50,000
<b>Issued and fully paid:</b>	<b>已發行及繳足：</b>		
As at 31 March 2021 (audited), 1 April 2021 and 30 September 2021 (unaudited)	於2021年3月31日(經審核)、2021年4月1日及2021年9月30日(未經審核)	800,000,000	8,000

### 13. SHARE OPTION SCHEMES

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

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

### 14. CONTINGENT LIABILITIES

At 30 September 2021, the Group did not have any contingent liabilities.

### 13. 購股權計劃

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

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

### 14. 或然負債

於2021年9月30日，本集團並無任何或然負債。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 15. RELATED PARTY TRANSACTIONS

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

#### (a) Transactions with related parties

		Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
		2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Sales of goods to related companies:		向關聯公司銷售			
		產品：			
— Long Yield	— 隆逸	20	8	20	26
— SoHo	— SoHo	—	—	—	3
		20	8	20	29
Services rendered to related companies:		向關聯公司提供			
		服務：			
— Long Yield	— 隆逸	24	29	48	54
— SoHo	— SoHo	24	24	56	56
		48	53	104	110
Rental expenses paid to a related company:		已付一間關聯公司的			
		租金開支：			
— Global Technology Corporation Limited (“Global Technology”)	— 犇雷集團有限公司 (「犇雷」)	225	225	450	450
— Brilliant Capital Resources Limited (“Brilliant”)	— 卓基資本有限公司 (「卓基」)	450	—	900	—
		675	225	1,350	450

Notes:

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

### 15. 關聯方交易

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

#### (a) 與關聯方的交易

附註：

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

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 15. RELATED PARTY TRANSACTIONS (continued)

#### (b) Key management compensation

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

### 15. 關聯方交易(續)

#### (b) 主要管理層薪酬

主要管理層主要指董事。本集團主要管理層的薪酬如下：

	Three months ended 30 September 截至9月30日止三個月		Six months ended 30 September 截至9月30日止六個月	
	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (unaudited) (未經審核)
Salaries, bonus and allowances and other benefits in kind 薪金、花紅、津貼及其他實物利益	1,116	1,116	2,232	2,232
Retirement benefits scheme contributions 退休福利計劃供款	18	18	36	36
	<b>1,134</b>	1,134	<b>2,268</b>	2,268

# Management Discussion and Analysis

## 管理層討論及分析

### BUSINESS REVIEW

#### Overview

The Group is a provider of biometrics identification solutions in Hong Kong, Macau and the PRC. The Group derives revenue from the following business activities: (i) sales of products which include biometrics identification devices, and other devices and accessories; and (ii) provision of auxiliary and other services. The Group's biometrics identification devices have one or more of the following functions: (i) face identification; (ii) fingerprint identification; (iii) finger vein identification; (iv) hand geometry identification; and (v) iris identification. The revenue of the Group for the six months ended 30 September 2021 was approximately HK\$25.9 million, representing an increase by approximately 13.1% from approximately HK\$22.9 million for the six months ended 30 September 2020. The increase in revenue was mainly attributable to the net effect of (i) increase in sales of biometrics identification devices and other accessories by approximately HK\$2.0 million (or 12.6%) as compared with the corresponding period in 2020; and (ii) increase in revenue derived from provision of auxiliary and other services by approximately HK\$1.0 million (or 14.3%) as compared with the corresponding period in 2020.

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

#### 業務回顧 概覽

本集團為香港、澳門及中國的生物特徵識別解決方案供應商。本集團透過以下業務活動產生收益：(i) 產品銷售，包括生物特徵識別裝置以及其他裝置及配件；及(ii) 提供配套及其他服務。本集團的生物特徵識別裝置有一個或以上的以下功能：(i) 人臉識別；(ii) 指紋識別；(iii) 指靜脈識別；(iv) 掌形識別；及(v) 虹膜識別。截至2021年9月30日止六個月，本集團的收益約為25.9百萬港元，較截至2020年9月30日止六個月約22.9百萬港元增加約13.1%。收益增加主要由於以下各項淨影響所致：(i) 生物特徵識別裝置及其他配件銷售較2020年同期增加約2.0百萬港元或12.6%；及(ii) 來自提供配套及其他服務的收益較2020年同期增加約1.0百萬港元或14.3%。

收益指於報告期內經扣除退貨及折扣後所售貨品及提供服務的發票值。

#### For the six months ended 30 September

截至9月30日止六個月

	2021 2021年 HK\$'000 千港元	2020 2020年 HK\$'000 千港元
Sales of biometrics identification devices, security products and other accessories	17,752	15,763
Provision of auxiliary and other services	8,102	7,090
	<b>25,854</b>	<b>22,853</b>

#### Outlook

The ordinary Shares of HK\$0.01 each have been successfully listed on GEM on 14 February 2018. The Board considers that such public listing status allows the Company to gain access to the capital market for corporate finance exercise, assists the Company in the future business development, enhances the Group's corporate profile and recognition and strengthens the Group's competitiveness.

#### 展望

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

# Management Discussion and Analysis

## 管理層討論及分析

Looking forward, the Group plans to generate further growth in existing business by strengthening its marketing capabilities and expanding its product portfolio through enhancing software development, with a view to further enlarging its market share in Hong Kong and Macau and becoming one of the active biometrics identification solutions providers in the PRC. As such, the Group plans to utilise the net proceeds from Listing on (i) launching affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China; (ii) enhancing the quality of aftersales services and strengthening the operation support as part of the expansion plan of the business in the Southern China; (iii) improving its information technology system; and (iv) setting up a new and separate software development centre in the PRC to further enhance and develop the Group's software.

With the latest spread of novel coronavirus disease (COVID-19) in Hong Kong, the Group plans to diversify its business to maintain a healthy portfolio. Leveraging on the experience of the Directors, the Group considers setting up new business lines including artificial intelligence technology solutions, catering management and trade services.

On 27 October 2021, The Board proposes to change the dual foreign name in Chinese of the Company from “匯安智能科技集團有限公司” to “懶豬科技集團有限公司” (the “**Proposed Change of Company Name**”). The English name of the Company will remain unchanged. The Board considers the name “懶豬科技” to be distinctive and humorous. It signifies the Group's ambition to provide smart technology solutions that help people to accomplish mundane tasks with ease. The Proposed Change of Company Name is conditional upon the passing of a special resolution approving the Proposed Change of Company Name by the Shareholders at an extraordinary general meeting and the approval being granted by the Registrar of Companies in the Cayman Islands for the Proposed Change of Company Name.

## FINANCIAL REVIEW

### Cost of sales and services rendered and gross profit

The majority of the Group's cost of sales and services rendered was costs of inventories sold. The Group's costs of inventories sold increased by approximately 11.1% to approximately HK\$9.0 million for the six months ended 30 September 2021 (six months ended 30 September 2020: approximately 8.1 million). The gross profit margin dropped from approximately 43.8% for the six months ended 30 September 2020 to approximately 41.3% for the six months ended 30 September 2021. The gross profit also raised from approximately HK\$10.0 million for the six months ended 30 September 2020 to approximately HK\$10.7 million for the six months ended 30 September 2021. The increase in gross profit was mainly due to (i) the increase in sales of biometrics identification devices and other accessories; and (ii) the increase in provision of auxiliary and other services.

展望將來，本集團計劃透過加強其營銷能力及軟件開發擴大其產品組合，進一步發展其現有業務，旨在進一步擴大於香港及澳門的市場佔有率及成為活躍的中國生物特徵識別解決方案供應商之一。因此，本集團計劃動用上市所得款項淨額，以(i)推出本地製造可負擔指紋識別裝置，作為拓展華南地區業務計劃的一部分；(ii)提高售後服務的質量及加強營運支援，作為拓展華南地區業務計劃的一部分；(iii)改進其資訊科技系統；及(iv)於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件。

由於香港近期新型冠狀病毒肺炎(新冠肺炎)疫情，本集團計劃多元化其業務，維持穩健的組合。憑藉董事的經驗，本集團考慮設立包括人工智能科技解決方案、餐飲管理及貿易服務等新產業鏈。

於2021年10月27日，董事會建議將本公司之中文雙重外文名稱由「匯安智能科技集團有限公司」更改為「懶豬科技集團有限公司」(「**建議更改公司名稱**」)。本公司之英文名稱將維持不變。董事會認為，「懶豬科技」之名稱別樹一幟，詼諧逗趣。此舉表示本集團致力提供智能科技解決方案，幫助人們輕鬆解決瑣事。建議更改公司名稱須待股東於股東特別大會上通過批准建議更改公司名稱之特別決議案及開曼群島公司註冊處處長批准建議更改公司名稱後，方可作實。

### 財務回顧

#### 銷售及已提供服務成本及毛利

本集團大部分銷售及提供服務成本為已售存貨成本。截至2021年9月30日止六個月，本集團的已售存貨成本增加約11.1%至約9.0百萬港元(截至2020年9月30日止六個月：約8.1百萬港元)。毛利率由截至2020年9月30日止六個月約43.8%減少至截至2021年9月30日止六個月約41.3%。毛利亦由截至2020年9月30日止六個月約10.0百萬港元增加至截至2021年9月30日止六個月約10.7百萬港元。毛利的增加主要由於(i)生物特徵識別裝置及其他配件銷售增加；及(ii)提供配套及其他服務增加。

# Management Discussion and Analysis

## 管理層討論及分析

### Expenses

Staff costs for the six months ended 30 September 2021 was approximately HK\$13.3 million (six months ended 30 September 2020: approximately HK\$11.7 million), representing an increase by approximately HK\$1.6 million as compared with that of last corresponding period, which was mainly due to the salary increment during the period.

Administrative expenses for the six months ended 30 September 2021 was approximately HK\$12.4 million (six months ended 30 September 2020: approximately HK\$10.7 million), representing an increase by approximately HK\$1.7 million as compared with the last corresponding period, which was mainly due to the increase in staff costs and legal and professional expenses.

### Loss for the period

The Group incurred a net loss of approximately HK\$5.3 million for the six months ended 30 September 2021, as compared with a net loss of approximately HK\$1.6 million for the six months ended 30 September 2020. The increase in net loss was mainly due to (i) an increase in administrative expenses mainly from the increase in staff costs and legal and professional expenses; and (ii) the measures implemented by the governments of the PRC and Macau including locking down to control the rapid spread and reduce the scale of infection of COVID-19, which have affected the usual business activities of the areas and disrupted the daily operations of the Group.

The Board does not recommend the payment of dividends for the six months ended 30 September 2021.

### Liquidity, financial resources and capital structure

Historically, the Group has funded the liquidity and capital requirements primarily through operating cash flows and bank borrowings. The Directors believe that with the new capital from the Listing, the Group is in a healthy financial position to expand its core business and to achieve its business objectives. As at 30 September 2021, the Group had no bank borrowings (as at 30 September 2020: Nil). The Group requires cash primarily for working capital needs. As at 30 September 2021, the Group had approximately HK\$48.9 million in bank and cash balances (as at 31 March 2021: approximately HK\$59.2 million).

### Capital expenditure

The Group purchased property, plant and equipment amounting to approximately HK\$0.3 million for the six months ended 30 September 2021 (six months ended 30 September 2020: approximately HK\$0.1 million).

### Capital commitments

The Group did not have any significant capital commitments as at 30 September 2021 (as at 31 March 2021: Nil).

### 開支

截至2021年9月30日止六個月，員工成本約為13.3百萬港元(截至2020年9月30日止六個月：約11.7百萬港元)，較去年同期增加約1.6百萬港元，主要由於期內加薪所致。

截至2021年9月30日止六個月，行政開支約為12.4百萬港元(截至2020年9月30日止六個月：約10.7百萬港元)，較去年同期增加約1.7百萬港元，主要由於員工成本以及法律及專業開支增加所致。

### 期內虧損

截至2021年9月30日止六個月，本集團產生淨虧損約5.3百萬港元，而截至2020年9月30日止六個月則產生淨虧損約1.6百萬港元。淨虧損增加主要由於(i)行政開支增加，主要由於員工成本以及法律及專業費用增加；及(ii)中國及澳門政府推行封城等措施，以控制新冠肺炎(COVID-19)疫情迅速蔓延並降低感染規模，該等措施對有關地區的日常業務活動構成影響，並擾亂了本集團的日常運作。

董事會不建議就截至2021年9月30日止六個月派付股息。

### 流動資金、財務資源及資本結構

過往，本集團主要以經營現金流量及銀行借款撥付其流動資金及資本需求。董事相信，由於上市獲得新資金，故本集團的財政狀況穩健，足以擴充其核心業務及達至其業務目標。於2021年9月30日，本集團並無銀行借款(於2020年9月30日：無)。本集團的現金主要用於撥付營運資金需求。於2021年9月30日，本集團的銀行及現金結餘約為48.9百萬港元(於2021年3月31日：約59.2百萬港元)。

### 資本開支

截至2021年9月30日止六個月，本集團購買物業、廠房及設備約0.3百萬港元(截至2020年9月30日止六個月：約0.1百萬港元)。

### 資本承擔

於2021年9月30日，本集團並無任何重大資本承擔(於2021年3月31日：無)。

# Management Discussion and Analysis

## 管理層討論及分析

### Gearing ratio

As at 30 September 2021, the Group had no outstanding borrowings, accordingly there was no gearing ratio (as at 31 March 2021: HK\$Nil).

*Note:* Gearing ratio is calculated as the total debt divided by total equity.

### Foreign currency risk

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

The functional currency of the Group's entities are principally denominated in HK\$, Renminbi ("RMB") and MOP. The Group has certain exposure to foreign currency risk as some of its business transactions, assets and liabilities are denominated in currencies other than the functional currencies of respective Group entities such as United States dollars, RMB and EURO. As at the date of this report, the Group does not have a foreign currency hedging policy in respect of foreign currency transactions, assets and liabilities.

The Group did not engage in any derivatives agreement and did not commit to any financial instruments to hedge its foreign exchange exposure during the six months ended 30 September 2021.

### Significant investments held, material acquisitions and disposals of subsidiaries, and future plans for material investments or capital assets

There were neither significant investments held as at 30 September 2021 nor material acquisitions and disposals of subsidiaries during the six months ended 30 September 2021. There is no plan for material investments or capital assets as at the date of this report.

### Charges over assets of the Group

As at 30 September 2021, there was no charge over assets of the Group (as at 31 March 2021: HK\$Nil).

### Interim dividend

The Board does not recommend the payment of an interim dividend for the six months ended 30 September 2021 (six months ended 30 September 2020: Nil).

### 資產負債比率

於2021年9月30日，本集團並無尚未償還借款，因此並無資產負債比率（於2021年3月31日：零港元）。

*附註：* 資產負債比率乃按總負債除以總權益計算。

### 外幣風險

本公司並無面臨重大外幣風險。

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

截至2021年9月30日止六個月，本集團並無涉及任何衍生工具協議，亦無使用任何金融工具對沖其匯兌風險。

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

於2021年9月30日並無持有重大投資，而截至2021年9月30日止六個月亦無重大收購及出售附屬公司。於本報告日期，並無重大投資或資本資產的計劃。

### 本集團的資產抵押

於2021年9月30日，本集團概無任何資產抵押（於2021年3月31日：零港元）。

### 中期股息

董事會不建議就截至2021年9月30日止六個月派付中期股息（截至2020年9月30日止六個月：無）。

# Management Discussion and Analysis

## 管理層討論及分析

### Employees and remuneration policies

As at 30 September 2021, the Group had a total of 70 employees. The Group's staff costs for the six months ended 30 September 2021 amounted to approximately HK\$13.3 million (six months ended 30 September 2020: approximately HK\$11.7 million). The Group's remuneration policies are in line with the prevailing market practice and are determined on the basis of performance, qualification and experience of individual employee. The Group recognises the importance of a good relationship with its employees. The remuneration payable to its employees includes salaries and allowances. Other benefits and incentives include training and share option.

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

### Share Option Schemes

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

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

### 僱員及薪酬政策

於2021年9月30日，本集團共有70名僱員。截至2021年9月30日止六個月，本集團的員工成本約為13.3百萬港元（截至2020年9月30日止六個月：約11.7百萬港元）。本集團的薪酬政策與現行市場慣例一致，並按個別僱員的表現、資格及經驗釐定。本集團深明與其僱員保持良好關係的重要性。應付僱員薪酬包括薪金及津貼。其他福利及獎勵包括培訓及購股權。

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

### 購股權計劃

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

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



# Management Discussion and Analysis

## 管理層討論及分析

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

The net proceeds from the Listing (after deducting the underwriting fees and other related expenses paid by the Company in connection with the share offer) which amounted to approximately HK\$44.5 million will be used for the intended purposes as set out in the section headed "Statement of Business Objectives and Strategies" of the Prospectus. Set out below is the actual usage of net proceeds up to the date of this report:

### 所得款項用途及本集團業務目標的實際進度

上市所得款項淨額(經扣除本公司就股份發售支付的包銷費及其他相關開支後)約為44.5百萬港元,將用作招股章程「業務目標及策略聲明」一節所載擬定用途。截至本報告日期為止的所得款項淨額的實際用途載列如下:

		Net proceeds 所得款項淨額 HK\$ million 百萬港元	Utilised 已動用 HK\$ million 百萬港元	Unutilised 尚未動用 HK\$ million 百萬港元
<b>Expanding the business in the Southern China</b>	<b>拓展華南地區業務</b>			
— launch of affordable locally manufactured fingerprint identification devices	— 推出本地製造可負擔指紋識別裝置	15.8	—	15.8
— enhancement of the quality of after-sales services and strengthening of the operation support	— 提高售後服務的質量及加強營運支援	5.1	(5.1)	—
<b>Improving the information technology system</b>	<b>改進資訊科技系統</b>	5.0	(5.0)	—
<b>Setting up a new and separate software development centre in the PRC to further enhance and develop the Group's software</b>	<b>於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件</b>	15.2	(15.2)	—
<b>Working capital</b>	<b>營運資金</b>	3.4	(3.4)	—
		<b>44.5</b>	<b>(28.7)</b>	<b>15.8</b>

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

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

# Management Discussion and Analysis

## 管理層討論及分析

The Group had planned to use approximately HK\$15.8 million of net proceeds to launch affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China. The Group has not yet launched affordable locally manufactured fingerprint identification devices. The Group is reviewing the needs and timeframe for launch of affordable locally manufactured fingerprint identification devices so as to capture the above-mentioned low-end market in the PRC.

The Group had planned to use approximately HK\$5.1 million of net proceeds to enhance the quality of after-sales services and to strengthen the operation support as part of the expansion plan of the business in the Southern China. As at 30 September 2021, a total of approximately HK\$5.1 million was spent on enhancing the quality of after-sales services and strengthening the operation support as part of the expansion plan of the business in the Southern China.

The Group had planned to use approximately HK\$5.0 million of net proceeds to improve the information technology system. As at 30 September 2021, a total of approximately HK\$5.0 million was spent on improving the information technology system.

The Group had planned to use approximately HK\$15.2 million of net proceeds to set up a new and separate software development centre in the PRC to further enhance and develop the Group's software. As at 30 September 2021, a total of approximately HK\$15.2 million was spent on setting up a new and separate software development centre in the PRC to further enhance and develop the Group's software.

The Group had planned to use approximately HK\$3.4 million of net proceeds to working capital. As at 30 September 2021, a total of approximately HK\$3.4 million was spent on working capital.

### CORPORATE GOVERNANCE PRACTICES

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

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

本集團計劃動用約15.8百萬港元的所得款項淨額推出本地製造可負擔指紋識別裝置作為拓展華南地區業務計劃的一部分。本集團尚未推出本地製造可負擔指紋識別裝置。本集團現正檢討是否需要推出本地製造可負擔指紋識別裝置，亦在檢討其時間表，以把握上述中國低端市場機遇。

本集團計劃動用約5.1百萬港元的所得款項淨額提高售後服務的質量及加強營運支援作為拓展華南地區業務計劃的一部分。於2021年9月30日，合共約5.1百萬港元用於提高售後服務的質量及加強營運支援作為拓展華南地區業務計劃的一部分。

本集團計劃動用約5.0百萬港元的所得款項淨額改進資訊科技系統。於2021年9月30日，合共約有5.0百萬港元用於改進資訊科技系統。

本集團計劃動用約15.2百萬港元的所得款項淨額於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件。於2021年9月30日，合共約有15.2百萬港元用於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件。

本集團計劃動用約3.4百萬港元的所得款項淨額作為營運資金。於2021年9月30日，合共約有3.4百萬港元用作營運資金。

### 企業管治常規

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

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

# Management Discussion and Analysis

## 管理層討論及分析

### Chairman and Chief Executive Officer

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

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

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

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

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

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

As at 30 September 2021, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the “**SFO**”), which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions in which they were taken or deemed to have under such provisions of the SFO) or which were required pursuant to section 352 of the SFO to be entered in the register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

### 主席及行政總裁

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

董事會已持續監察及審閱企業管治原則及常規以確保合規。

### 遵守董事進行證券交易的規定準則

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

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

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

於2021年9月30日，董事及本公司最高行政人員於本公司或其任何相聯法團（定義見香港法律第571章證券及期貨條例（「**證券及期貨條例**」）第XV部）的股份、相關股份及債權證中，擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉（包括彼等根據證券及期貨條例有關條文被認為或視作擁有的權益及淡倉），或根據證券及期貨條例第352條須記錄在該條文所述登記冊內的權益及淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

# Management Discussion and Analysis

## 管理層討論及分析

Long positions  
Ordinary Share

好倉  
普通股

Name	Capacity and nature of interest	Number of Shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
姓名	身份及權益性質		
Mr. Yuen Kwok Wai, Tony ("Mr. Tony Yuen") (note 2) 阮國偉先生(「阮先生」)(附註2)	Interest of controlled corporation 受控制法團權益	206,000,000 (L)	25.75%
Ms. Yuen Mei Ling, Pauline ("Ms. Pauline Yuen") (note 2) 阮美玲女士(「阮女士」)(附註2)	Interest of controlled corporation 受控制法團權益	206,000,000 (L)	25.75%

Notes:

附註：

- The letter "L" denotes a long position in the Shareholder's interest in the share capital of the Company.
- Delighting View Global Limited ("Delighting View") directly holds 206,000,000 Shares. As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all Shares held by Delighting View under the SFO.

- 英文字母「L」表示股東於本公司股本的好倉。
- Delighting View Global Limited (「Delighting View」) 直接持有 206,000,000 股股份。由於 Delighting View 分別由阮先生及阮女士實益擁有 85% 及 15%，且阮先生及阮女士為一致行動人士，故根據證券及期貨條例，阮先生及阮女士各自被視為為於 Delighting View 所持有的所有股份中擁有權益。

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

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

# Management Discussion and Analysis

## 管理層討論及分析

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

As at 30 September 2021, so far as is known to the Directors, the following persons, not being Directors or chief executive of the Company had, or were deemed to have, interests or short position in the Shares or underlying Shares which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO; or which were recorded in the register required to be kept by the Company under section 336 of the SFO; or who is directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company:

#### Long positions

Ordinary Shares

### 主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於2021年9月30日，據董事所知，下列人士（並非董事或本公司最高行政人員）於股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉；或須記錄於本公司根據證券及期貨條例第336條所存置登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值5%或以上權益：

#### 好倉

普通股

Name	Capacity and nature of interest	Number of shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
Delighting View (note 2) Delighting View (附註2)	Beneficial owner 實益擁有人	206,000,000 (L)	25.75%
Kailong Asia Limited ("Kailong") (note 3) Kailong Asia Limited (「Kailong」)(附註3)	Beneficial owner 實益擁有人	190,000,000 (L)	23.75%
Soleil Capital Limited ("Soleil") (note 3) Soleil Capital Limited (「Soleil」)(附註3)	Interest of controlled corporation 受控制法團權益	190,000,000 (L)	23.75%
Teo Kian Huat ("Mr. Teo") (note 3) 張建發 (「張先生」)(附註3)	Interest of controlled corporation 受控制法團權益	190,000,000 (L)	23.75%

Notes:

- The letter "L" denotes a long position in the Shareholder's interest in the share capital of the Company.
- As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all Shares held by Delighting View under the SFO.
- As Kailong is beneficially owned entirely by Soleil, which is in turn ultimately owned entirely by Mr. Teo, each of Soleil and Mr. Teo is deemed to be interested in all Shares held by Kailong under the SFO.

附註：

- 英文字母「L」表示股東於本公司股本的好倉。
- 由於Delighting View分別由阮先生及阮女士實益擁有85%及15%，且阮先生及阮女士為一致行動人士，故根據證券及期貨條例，阮先生及阮女士各自被視為為Delighting View所持有的所有股份中擁有權益。
- 由於Kailong由Soleil全資實益擁有，而Soleil最終由張先生全資擁有，因此根據證券及期貨條例，Soleil及張先生各自均被視為為Kailong持有的所有股份中擁有權益。

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

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

# Management Discussion and Analysis

## 管理層討論及分析

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

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the six months ended 30 September 2021.

### COMPETING INTERESTS

The Directors confirm that as at 30 September 2021, none of the Directors, the controlling shareholders of the Company and their respective associates (as defined in the GEM Listing Rules) had any interest in any business which competes or is likely to compete, directly or indirectly, with the business of the Group or any other conflicts of interest with the Group.

### DISCLOSURES UNDER RULES 17.22 TO 17.24 OF THE GEM LISTING RULES

As at 30 September 2021, the Group had no circumstances which would give rise to a disclosure obligation under Rules 17.22 to 17.24 of the GEM Listing Rules.

### AUDIT COMMITTEE

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

The unaudited condensed consolidated financial statements of the Company for the three and six months ended 30 September 2021 have been reviewed by the Audit Committee. The Audit Committee is of the opinion that such financial information complies with the applicable accounting standards, the GEM Listing Rules and legal requirements, and that adequate disclosures have been made.

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

Hong Kong, 8 November 2021

*As at the date of this report, the executive Directors are Mr. Yuen Kwok Wai, Tony, Ms. Yuen Mei Ling, Pauline, Ms. Sun Ngai Chu, Danielle and Mr. Mui Pak Kuen; the non-executive Director is Mr. Yam Chiu Fan, Joseph; and the independent non-executive Directors are Mr. Hui Man Ho, Ivan, Mr. Chung Billy and Mr. Poon Wai Hung Richard.*

### 購買、出售或贖回本公司上市證券

截至2021年9月30日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### 競爭權益

董事確認，於2021年9月30日，概無董事、本公司控股股東及彼等各自的聯繫人（定義見GEM上市規則）與本集團業務直接或間接構成競爭或可能構成競爭的任何業務中擁有任何權益或與本集團有任何其他利益衝突。

### 根據GEM上市規則第17.22至17.24條作出披露

於2021年9月30日，本集團並無出現須根據GEM上市規則第17.22至17.24條履行披露責任的情況。

### 審核委員會

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

本公司截至2021年9月30日止三個月及六個月的未經審核簡明綜合財務報表已經審核委員會審閱。審核委員會認為，有關財務資料符合適用會計準則、GEM上市規則及法定要求，並已作出足夠披露。

承董事會命  
**Prime Intelligence Solutions Group Limited**  
匯安智能科技集團有限公司  
主席  
阮國偉先生

香港，2021年11月8日

於本報告日期，執行董事為阮國偉先生、阮美玲女士、孫毅珠女士及梅栢權先生；非執行董事為任超凡先生；及獨立非執行董事為許文浩先生、鍾定縉先生及潘偉雄先生。



**PRIME INTELLIGENCE SOLUTIONS GROUP LIMITED**  
**匯安智能科技集團有限公司**