

香港交易及結算所有限公司及香港聯合交易所有限公司對本公告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示，概不對因本公告全部或任何部份內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。



萬星控股

MILLION STARS HOLDINGS LIMITED

萬星控股有限公司

(於開曼群島註冊成立之有限公司)

(股份代號：8093)

截至二零二二年三月三十一日止九個月
第三季度業績公告

香港聯合交易所有限公司(「聯交所」)GEM特色

GEM的地位，乃為相比起其他在聯交所上市的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。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

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

本公告的資料乃遵照《聯交所GEM證券上市規則》(「GEM上市規則」)而刊載，旨在提供有關萬星控股有限公司(「本公司」)的資料；本公司的董事(「董事」)願就本公告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本公告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本公告所載任何陳述或本公告產生誤導。

萬星控股有限公司董事會(「董事會」)欣然宣佈本公司及其附屬公司截至二零二二年三月三十一日止九個月之未經審核綜合業績(「第三季度業績」)。本公告載列本公司二零二一／二零二二年第三季度報告全文，符合GEM上市規則披露第三季度業績初步公告之資料的相關規定。

承董事會命
萬星控股有限公司
主席
朱勇軍

香港，二零二二年九月二十三日

於本公告日期，董事會包括：執行董事朱勇軍先生、甘曉華先生及田園女士；及獨立非執行董事陳策先生、江穎女士及朱敏麗女士。

本公告將由其刊登之日起計最少一連七天於GEM網站<http://www.hkgem.com>之「最新公司公告」網頁及本公司網站<http://www.millionstars.hk>內刊登。

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

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

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

This report, for which the directors (the “Directors”) of Million Stars Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. 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.

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QUARTERLY RESULTS

季度業績

FOR THE PERIOD ENDED 31 MARCH 2022 (UNAUDITED)
截至二零二二年三月三十一日止期間(未經審核)

The board (the “**Board**”) of Directors of Million Stars Holdings Limited is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (the “**Group**”) for the nine months ended 31 March 2022, together with the unaudited comparative figures for the corresponding period in 2021 as follows:

萬星控股有限公司董事會(「**董事會**」)欣然宣佈本公司及其附屬公司(「**本集團**」)截至二零二二年三月三十一日止九個月之未經審核簡明綜合業績連同二零二一年同期之未經審核比較數字如下：

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

For the nine months ended 31 March 2022

未經審核簡明綜合損益及其他全面收益表

截至二零二二年三月三十一日止九個月

		Notes 附註	Three months ended 31 March 截至三月三十一日止三個月		Nine months ended 31 March 截至三月三十一日止九個月	
			2022	2021	2022	2021
			二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	二零二一年 HK\$'000 千港元 (unaudited) (未經審核)	二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收入	2	21	50,797	45,071	198,159
Cost of sales	銷售成本		(2)	(48,081)	(41,383)	(170,233)
Gross profit	毛利		19	2,716	3,688	27,926
Other income, gains and losses, net	其他收入、收益及虧損淨額	3	(8,989)	618	2,661	653
Selling and distribution expenses	銷售及分銷開支		(17)	(117)	(277)	(1,147)
Administrative expenses	行政開支		(6,666)	(3,527)	(29,378)	(14,832)
Reversal of impairment losses on intangible assets	撥回無形資產減值虧損		-	58	-	4,040
(Impairment losses)/Reversal of impairment losses on amount due from an associate, trade and other receivables, net	應收一間聯營公司款項、貿易及其他應收款項(減值虧損)/減值虧損撥回淨額		-	131	(19,203)	4,964
(Loss)/profit from operations	經營業務(虧損)/溢利		(15,653)	(121)	(42,509)	21,604
Finance costs	財務成本	4	(38)	(138)	(114)	(728)
Share of results of associates	應佔聯營公司業績		-	(1,279)	-	(1,882)
(Loss)/profit before tax	除稅前(虧損)/溢利	5	(15,691)	(1,538)	(42,623)	18,994
Income tax expense	所得稅開支	6	-	-	-	-
(Loss)/profit for the period attributable to owners of the Company	本公司擁有人應佔期內(虧損)/溢利		(15,691)	(1,538)	(42,623)	18,994

QUARTERLY RESULTS

季度業績

FOR THE PERIOD ENDED 31 MARCH 2022 (UNAUDITED)

截至二零二二年三月三十一日止期間(未經審核)

		Nine months ended 31 March 截至三月三十一日止九個月	
		2022 二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
		Notes 附註	
Other comprehensive (expense)/ income	其他全面(開支)/收益		
<i>Items that may be reclassified subsequently to profit or loss:</i>	<i>其後可能重新分類至損益 的項目：</i>		
Exchange differences on translation of foreign operations	換算境外業務之匯兌差額	(396)	7,100
Share of exchange differences of associates	應佔聯營公司匯兌差額	-	3,146
Other comprehensive (expense)/income for the period	期內其他全面 (開支)/收益	(396)	10,246
Total comprehensive (expense)/ income for the period	期內全面(開支)/收益 總額	(43,019)	29,240
		2022 二零二二年 HK cents 港仙	2021 二零二一年 HK cents 港仙
(Loss)/earnings per share attributable to owners of the Company	本公司擁有人應佔每股 (虧損)/盈利		
Basic	基本	(0.09)	4.52
Diluted	攤薄	N/A 不適用	N/A 不適用

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

未經審核簡明綜合權益變動表

FOR THE NINE MONTHS ENDED 31 MARCH 2022
截至二零二二年三月三十一日止九個月

		Attributable to owners of the Company					Total
		本公司擁有人應佔					
		Share capital	Share premium	Statutory reserve	Exchange reserve	Retained earnings	
		股本	股份溢價	法定儲備	匯兌儲備	保留盈利	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元 (Note) (附註)	千港元	千港元	千港元
At 30 June 2020 and 1 July 2020 (audited)	於二零二零年六月三十日及 二零二零年七月一日(經審核)						
Loss for the year	年內虧損	4,200	44,582	1,806	(17,297)	131,543	164,834
Other comprehensive income for the year	年內其他全面收益	-	-	-	-	(44,130)	(44,130)
Exchange differences on translation of foreign operations	換算境外業務產生之 匯兌差額	-	-	-	7,436	-	7,436
Share of exchange differences of associates	應佔聯營公司匯兌 差額	-	-	-	3,630	-	3,630
Total comprehensive income/(expense) for the year	年內全面收益/(開支)總額	-	-	-	11,066	(44,130)	(33,064)
At 30 June 2021 and 1 July 2021 (audited)	於二零二一年六月三十日及 二零二一年七月一日(經審核)	4,200	44,582	1,806	(6,231)	87,413	131,770
Loss for the period	期內虧損	-	-	-	-	(42,623)	(42,623)
Other comprehensive expense for the period	期內其他全面開支	-	-	-	-	-	-
Exchange differences on translation of foreign operations	換算境外業務產生之 匯兌差額	-	-	-	(396)	-	(396)
Share of exchange differences of associates	應佔聯營公司匯兌 差額	-	-	-	-	-	-
Total comprehensive expense for the period	期內全面開支總額	-	-	-	(396)	(42,623)	(43,019)
Issue of shares	發行股份	680	16,320	-	-	-	17,000
At 31 March 2022 (unaudited)	於二零二二年三月三十一日 (未經審核)	4,880	60,902	1,806	(6,627)	44,790	105,751

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

未經審核簡明綜合權益變動表

FOR THE NINE MONTHS ENDED 31 MARCH 2022

截至二零二二年三月三十一日止九個月

Note:

Statutory reserve

Pursuant to the relevant laws and regulations for business enterprises in the People's Republic of China (the "PRC"), a portion of the profits of the entities which are registered in the PRC has been transferred to the statutory reserve which is restricted as to use. When the balance of such reserve reaches 50% of the capital of that entity, any further appropriation is optional. The statutory reserve can be utilised, upon approval of the relevant authority, to offset prior years' losses or to increase capital. However, the balance of the statutory reserve must be maintained at a minimum 25% of capital after such usage.

附註：

法定儲備

根據中華人民共和國（「中國」）的相關企業法律及法規，於中國註冊之實體之部分溢利已轉撥至有限定用途之法定儲備。當該等儲備結餘達該實體資本之50%時，可選擇是否作出任何進一步劃撥。法定儲備在獲得相關部門批准後方可動用，以抵銷過往年度之虧損或增資。然而，運用法定儲備後之結餘須維持在資本之最低25%。

NOTES TO THE 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附註

1. GENERAL INFORMATION, BASIS OF PREPARATION AND ACCOUNTING POLICIES

The trading of Shares of the Company has been suspended on the Stock Exchange as from 4 October 2021 and remained suspended as at 23 September 2022, the date of approval of these condensed consolidated financial statement.

The unaudited condensed consolidated financial statements for the nine months ended 31 March 2022 have been prepared on the historical cost basis.

The unaudited condensed consolidated financial statements have not been audited by the Company's auditors, but have been reviewed by the audit committee of the Company.

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$"), which is also the functional currency of the Company, unless otherwise stated.

The unaudited condensed consolidated financial statements for the nine months ended 31 March 2022 have been prepared in accordance with the accounting principles generally accepted in Hong Kong and comply with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the applicable disclosures by the GEM Listing Rules.

1. 一般資料、編製基準及會計政策

本公司股份已自二零二一年十月四日起於聯交所暫停買賣，並於二零二二年九月二十三日（該等簡明綜合財務報表批准日期）繼續暫停買賣。

截至二零二二年三月三十一日止九個月的未經審核簡明綜合財務報表乃按歷史成本基準編製。

未經審核簡明綜合財務報表尚未經本公司核數師審核，惟已由本公司審核委員會審閱。

未經審核簡明綜合財務報表以港元（「港元」）呈列，除另有說明外，港元亦為本公司之功能貨幣。

截至二零二二年三月三十一日止九個月的未經審核簡明綜合財務報表乃根據香港公認會計原則以及遵照香港會計師公會（「香港會計師公會」）頒佈的香港財務報告準則（「香港財務報告準則」）及GEM上市規則規定的適用披露條文編製。

NOTES TO THE 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附註

1. GENERAL INFORMATION, BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

The accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated financial statements for the nine months ended 31 March 2022 are consistent with those adopted in the annual report for the year ended 30 June 2021 except for the adoption of the new and revised Hong Kong Financial Reporting Standards (the “**New and Revised HKFRSs**”) (which include all HKFRSs, Hong Kong Accounting Standards (“**HKASs**”) and Interpretations) issued by the HKICPA that are adopted for the first time for the current periods financial statements.

In the current period, the Group has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) for the first time, which are mandatorily effective for the annual period beginning on or after 1 July 2021 for the preparation of the consolidated financial statements:

Amendments to HKAS 39, HKFRS 4, HKFRS 7, HKFRS 9 and HKFRS 16	Interest Rate Benchmark Reform — Phase 2
Amendment to HKFRS 16	Covid-19-Related Rent Concessions beyond 30 June 2021

1. 一般資料、編製基準及會計政策 (續)

編製截至二零二二年三月三十一日止九個月的未經審核簡明綜合財務報表所用的會計政策及計算方法與截至二零二一年六月三十日止年度的年報所採用者貫徹一致，惟採納本期間財務報表首次採納由香港會計師公會頒佈的新訂及經修訂香港財務報告準則(「**新訂及經修訂香港財務報告準則**」，包括所有香港財務報告準則、香港會計準則(「**香港會計準則**」)及詮釋)則除外。

於本期間，本集團已首次應用香港會計師公會(「**香港會計師公會**」)頒佈並於二零二一年七月一日或之後開始之年度期間強制生效之以下經修訂香港財務報告準則，以編製綜合財務報表：

香港會計準則第39號、香港財務報告準則第4號、香港財務報告準則第7號、香港財務報告準則第9號及香港財務報告準則第16號(修訂本)	利率基準改革 — 第二階段
香港財務報告準則第16號(修訂本)	二零二一年六月三十日之後 Covid-19 相關租金寬減

NOTES TO THE 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附註

1. GENERAL INFORMATION, BASIS OF PREPARATION AND ACCOUNTING POLICIES (Continued)

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

2. REVENUE

Revenue mainly represents income from provision of internet advertising agency services and digital assets business.

1. 一般資料、編製基準及會計政策 (續)

本期間應用經修訂香港財務報告準則對本集團於本期間及過往期間之財務狀況及表現及／或載於該等簡明綜合財務報表之披露並無重大影響。

2. 收入

收入主要指提供互聯網廣告代理服務及數字資產業務所得。

		Nine months ended 31 March 截至三月三十一日止九個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Internet advertising agency services	互聯網廣告代理服務	39,636	198,159
Digital assets business	數字資產業務	5,435	-
		45,071	198,159

NOTES TO THE 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附註

3. OTHER INCOME, GAINS AND LOSSES, NET 3. 其他收入、收益及虧損淨額

		Nine months ended 31 March 截至三月三十一日止九個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Gain on disposal of intangible assets	出售無形資產的收益	1,972	–
Gain on disposal of interests in associates	出售聯營公司權益的收益	8,189	–
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	(7,030)	–
Interest income on loan receivables	應收貸款之利息收入	485	–
Others	其他	(955)	653
		2,661	653

4. FINANCE COSTS 4. 財務成本

		For the nine months ended 31 March 截至三月三十一日止九個月	
		2022 二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
Interest on bank borrowings	銀行借貸利息	–	191
Interest on other borrowings	其他借貸利息	108	321
Interest on lease liabilities	租賃負債利息	6	216
		114	728

NOTES TO THE 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附註

5. (LOSS)/PROFIT BEFORE TAX

The Group's (loss)/profit before tax is arrived at after charging the followings:

5. 除稅前(虧損)/溢利

本集團的除稅前(虧損)/溢利乃經扣除下列各項後達致：

		Nine months ended 31 March 截至三月三十一日止九個月	
		2022 二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
Amortization of intangible assets	無形資產攤銷	-	3,188
Depreciation of property, plant and equipment	物業、廠房及設備折舊	9,491	1,158
Depreciation of right-of-use assets	使用權資產折舊	445	2,152

6. INCOME TAX EXPENSE

Pursuant to the rules and regulations of the Cayman Islands and the BVI, the Group is not subject to any income tax in the Cayman Islands and the BVI for both of the periods.

Hong Kong Profits Tax has been provided at a rate of 16.5% (2020: 16.5%) on the estimated assessable profit for the nine months period ended 31 March 2022. No provision has been made for Hong Kong Profits Tax as the Group has no profits assessable to tax for both of the periods presented.

PRC enterprise income tax ("EIT") has been provided at a rate of 25% (2020: 25%). No provision for PRC EIT has been made in the condensed consolidated financial statements as the Group has no profit for both of the periods presented that are assessable to PRC EIT.

6. 所得稅開支

根據開曼群島及英屬處女群島的規則及規例，本集團毋須就兩個期間繳納開曼群島及英屬處女群島任何所得稅。

香港利得稅乃就截至二零二二年三月三十一日止九個月期間的估計應課稅溢利按16.5%（二零二零年：16.5%）之稅率計提撥備。由於本集團於兩個呈列期間均無應課稅溢利，因此並無計提香港利得稅撥備。

中國企業所得稅（「企業所得稅」）按25%（二零二零年：25%）之稅率計提撥備。由於本集團於兩個期間均無呈列應按中國企業所得稅課稅之溢利，因此並無於簡明綜合財務報表內計提中國企業所得稅撥備。

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6. INCOME TAX EXPENSE (Continued)

Pursuant to the Notice of the Ministry of Finance and the State Administration of Taxation on Enterprise Income Tax Policies for Xinjiang Uygur Autonomous Region and Xinjiang Kashgar Autonomous Region (《財政部、國家稅務總局關於新疆喀什霍爾果斯兩個特殊經濟開發區企業所得稅優惠政策的通知》) promulgated by the State Council on 29 November 2011, if a corporate enterprise is newly established within calendar years 2010 to 2021 in two specific regions with business fallen in the scope of the Catalogue of Preferred Enterprise Income Tax for Key Encouraged Industries in Poor Areas of Xinjiang (《新疆困難地區重點鼓勵發展產業企業所得稅優惠目錄》), the corporate enterprise can enjoy a preferential treatment of 5-year exemption from the first year when the entity begins to generate revenue. The Company's subsidiaries, 霍爾果斯思凡信息科技有限公司 (Horgos Sifan Information Technology Limited), 霍爾果斯香蕉超人信息科技有限公司 (Horgos Xiangjiao Chaoren Information Technology Limited) and 霍爾果斯東潤網絡科技有限公司 (Horgos Dongrun Network Technology Limited), are exempted from income tax from calendar years 2017 to 2021 upon approval by the State Taxation Bureau of the Xinjiang Uygur Autonomous Region in 2017.

6. 所得稅開支(續)

根據國務院於二零一一年十一月二十九日頒佈的《財政部、國家稅務總局關於新疆喀什霍爾果斯兩個特殊經濟開發區企業所得稅優惠政策的通知》，倘公司企業於兩個特定地區於曆年二零一零年至二零二一年新近成立，且業務屬《新疆困難地區重點鼓勵發展產業企業所得稅優惠目錄》範圍，則公司企業可於實體開始產生收入的第一年起享有5年免稅優惠。本公司附屬公司霍爾果斯思凡信息科技有限公司、霍爾果斯香蕉超人信息科技有限公司及霍爾果斯東潤網絡科技有限公司於二零一七年獲新疆維吾爾自治區國稅局批准後，自曆年二零一七年至二零二一年期間獲豁免繳納所得稅。

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7. (LOSS)/EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY

The calculation of the basic (loss)/earnings per share is based on the following data:

7. 本公司擁有人應佔每股(虧損)/盈利

每股基本(虧損)/盈利乃根據下列數據計算：

		Nine months ended 31 March 截至三月三十一日止九個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
(Loss)/Profit for the purpose of calculating basic (loss)/earnings per share (Loss)/Profit for the nine months periods attributable to owners of the Company	用於計算每股基本(虧損)/盈利之(虧損)/溢利 本公司擁有人應佔九個月期間(虧損)/溢利	(42,623)	18,994
		2022 二零二二年 '000 千股	2021 二零二一年 '000 千股
Weighted average number of ordinary shares for the purpose of basic (loss)/earnings per share	用於計算每股基本(虧損)/盈利之普通股加權平均數	481,200	420,000

No diluted (loss)/earnings per share for both of the nine months periods ended 31 March 2022 and 31 March 2021 were presented as there were no potential ordinary shares in issue for both of the periods.

由於本公司於截至二零二二年三月三十一日及二零二一年三月三十一日止九個月期間並無任何已發行潛在普通股，故於兩個期間並無呈列每股攤薄(虧損)/盈利。



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8. DIVIDENDS

The Board does not recommend the payment of a dividend for the nine months ended period 31 March 2022 (2021: nil).

8. 股息

董事會不建議就截至二零二二年三月三十一日止九個月期間派付股息（二零二零一：無）。

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DIVIDEND

The Board does not recommend the payment of any dividend for the nine months ended 31 March 2022 (2021: nil).

INTRODUCTION

The Group is an integrated group, which is principally engaged in internet advertising agency services and digital assets business during the year.

BUSINESS REVIEW

The Group and its subsidiaries are principally engaged in the provision of internet advertising agency services, including the provision of game promotion, big data support, integrated marketing solutions, local language support and other services for its customers. During the second half of 2021, the Group has relied on its team with expertise in the field of digital assets business to expand its overseas cryptocurrency business.

股息

董事會不建議就截至二零二二年三月三十一日止九個月派付任何股息(二零二一年：無)。

簡介

本集團為一間綜合集團，於年內主要從事互聯網廣告代理服務、數字資產業務。

業務回顧

本集團及下屬子公司主要從事提供互聯網廣告代理服務，包括為其客戶提供遊戲推廣、大數據支援、整合營銷方案、當地語系化支持等服務。二零二一下半年，集團依托自身在數字資產業務領域擁有專業知識的團隊，拓展海外加密貨幣業務。

MANAGEMENT DISCUSSION AND ANALYSIS

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Internet Advertising Agency Services

Million Stars Internet Media Limited (“**MSIM**”), a wholly-owned subsidiary of the Group, develops the overseas internet advertising market. Through global mainstream online platforms, including Facebook and Google, MSIM provides its customers with access to global advertising, including the provision of game promotion, big data support, integrated marketing solutions, local language support and account stabilisation services for its customers.

Digital Assets Business

The Company has professional management and internal teams in the field of cryptocurrency business. It boasts professional operations and expertise in the construction, quality and operation of mining machines, and holds market supply and demand information. The management of the Company closely monitors the price trend and volatility of digital currency and sets reasonable and competitive prices against the situation of competitors.

Since the end of 2021, a new round of COVID-19 pandemic has continued to spread in Mainland China. In respond to this, the Chinese government has implemented precise prevention and control measures, which has certain effects on the Group’s business activities in the PRC. In particular, Shanghai Municipality, where the headquarter of the Group is located, locked down in March to June 2022 due to COVID-19 pandemic, leading to the suspension of intra-city transportation and inter-city logistics, which greatly affected business operations.

During the period, total operating income of the Group of approximately HK\$45.1 million was achieved, in which revenue from internet advertising agency services amounted to HK\$39 million and virtual cryptocurrency revenue generated from the mining business was HK\$5.4 million during the reporting period.

互聯網廣告代理服務

本集團全資附屬公司萬星網絡傳媒有限公司(「**萬星網絡**」)發展海外互聯網廣告市場，萬星網絡透過全球主流網絡平台 Facebook、Google 等為其客戶提供覆蓋全球的廣告投放服務，包括為其客戶提供遊戲推廣、大數據支援、整合營銷方案、當地語系化支持、穩定賬號等服務。

數字資產業務

公司在數字資產業務領域擁有專業的管理層及團隊，具備對加密貨幣礦機設備的構造、質量、運營等的專業運營和專業知識，掌握市場供求信息。公司管理層密切關注數字貨幣價格的走勢及波動，並結合競爭者的情況制定合理且有競爭的價格。

自二零二一年底至今，新一輪新冠疫情在中國大陸持續蔓延，中國政府對疫情管控實施的疫情精準防控措施，使集團在中國的業務活動受到了不同程度的影響。尤其是二零二二年三月至六月，集團總部上海地區因新冠疫情實施封城，城市內部交通及城市間物流全部停運，業務運營受到較大影響。

期內本集團共實現約45.1百萬港元的營業收入，其中互聯網廣告代理服務收入實現39百萬港元，報告期內挖礦業務產生的虛擬加密貨幣收入實現5.4百萬港元。

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OUTLOOK

Seizing the opportunity of the rapid development of the Internet, the Group will continue to adjust the investments in the internet advertising business and seek to tap on revenue streams of the Internet. In the meanwhile, the management of the Company believes that the future development space and prospects of digital assets are huge, as such it will pay close attention to the operating performance of cryptocurrency business and make use of its current competitive advantages to develop overseas mining business and mining machines custody business through overseas resources.

FINANCIAL REVIEW

Revenue

The Group's revenue principally represented income derived from the provision of internet advertising agency services and income from digital assets business.

The Group has recorded a revenue of approximately HK\$45.1 million for the nine months ended 31 March 2022, representing a decrease of approximately 77% as compared with approximately HK\$198.2 million for the nine months ended 31 March 2021.

Cost of Sales and Gross Profit

Cost of sales mainly represents costs incurred for provision of internet advertising agency services and labour costs during the period.

The Group's cost of sales amounted to approximately HK\$41.4 million for the nine months ended 31 March 2022. Cost of sales decreased by approximately 75.7% as compared with the cost of sales for the nine months ended 31 March 2021.

Gross profit margin of approximately 8.2% for the nine months ended 31 March 2022 dropped by approximately 5.9% as compared with the gross profit margin of approximately 14.1% for the nine months ended 31 March 2021, mainly due to the reduction of advertising budgets by customers of internet advertising agency business and the corresponding reduction of prices by the Group while providing quality services.

展望

本集團繼續抓住互聯網飛速發展的機會，調整對互聯網廣告業務的投資力度，努力拓展互聯網收入來源。同時公司管理層認為數字資產未來的發展空間及前景較大，會密切關注加密貨幣業務的經營表現，利用公司目前的競爭優勢，通過海外資源發展海外挖礦業務和礦機託管業務。

財務回顧

收入

本集團的收入主要指提供互聯網廣告代理服務所產生的收入及數字資產業務收入。

本集團截至二零二二年三月三十一日止九個月錄得收入約45.1百萬港元，較截至二零二一年三月三十一日止九個月的約198.2百萬港元下跌約77%。

銷售成本及毛利

銷售成本主要指本期間提供互聯網廣告代理服務產生之成本及勞工成本。

本集團截至二零二二年三月三十一日止九個月的銷售成本約為41.4百萬港元。銷售成本較截至二零二一年三月三十一日止九個月的銷售成本下跌約75.7%。

截至二零二二年三月三十一日止九個月的毛利率約為8.2%，較截至二零二一年三月三十一日止九個月的毛利率約14.1%下跌約5.9%，主要由於互聯網廣告代理業務客戶縮減廣告預算，本集團在提供優質服務的同時，相應降低價格所致。

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Other Income, Gains and Losses, net

Other income, gains and losses, net, mainly represents sundry income or (losses) incidental to our business, principally including interest income, gain on disposal of intangible assets, gain on disposal of interests in associates and loss on disposal of certain fixed assets.

Other income, gains and losses, net, amounted to net profits of approximately HK\$2.7 million for the nine months ended 31 March 2022 compared with net gains of approximately HK\$0.7 million for the nine months ended 31 March 2021.

Selling and Distribution Expenses

Selling and distribution expenses comprise mainly payroll expenses and social security expenses. The selling and distribution expenses for the nine months ended 31 March 2022 and 2021 were approximately HK\$0.3 million and HK\$1.1 million respectively. The decline in selling and distribution expenses was mainly due to the tight cost control exercised for internet advertising agency business decrease in the number of practising staff of internet advertising agency business.

其他收入、收益及虧損淨額

其他收入、收益及虧損淨額主要指與我們業務相關的雜項收入或(虧損)，主要包括利息收入、出售無形資產的收益及出售聯營公司權益的收益以及出售部分固定資產虧損。

截至二零二二年三月三十一日止九個月，其他收入、收益及虧損淨額為淨溢利約2.7百萬港元，而截至二零二一年三月三十一日止九個月則為淨收益約0.7百萬港元。

銷售及分銷開支

銷售及分銷開支主要包括薪金費用及社會保障費用，截至二零二二年及二零二一年三月三十一日止九個月的銷售及分銷開支分別為約0.3百萬港元及1.1百萬港元。銷售及分銷開支減少乃主要由於就互聯網廣告代理業務實施嚴格的成本控制及互聯網廣告代理業務實施人員減少所致。

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Administrative Expenses

Administrative expenses comprised mainly payroll expenses, rent, depreciation, third-party agency service fees, as well as business operation and other office administrative expenses. Administrative expenses amounted to approximately HK\$29.4 million for the nine months ended 31 March 2022 and approximately HK\$14.8 million for the nine months ended 31 March 2021, representing an increase of approximately 98.1%.

The increase in administrative expenses was mainly due to increase in depreciation charges of cryptocurrency mining machines.

Taxation

Income tax represents Hong Kong profits tax at 16.5% for the Company's subsidiaries in Hong Kong and PRC Enterprise Income Tax at 25% for the Company's subsidiaries in the PRC. Certain subsidiaries of the Company, which are incorporated in the Horgos Economic Development Zone and engaged in industries particularly encouraged by the local government, are entitled to a preferential tax treatment of five years exemption from enterprise income tax.

行政開支

行政開支主要包括薪金開支、租金、折舊、第三方機構服務費、業務營運以及其他辦公室行政開支。行政開支於截至二零二二年三月三十一日止九個月約29.4百萬港元，而截至二零二一年三月三十一日止九個月約14.8百萬港元，增幅約為98.1%。

行政開支的增加主要由加密貨幣礦機折舊費增加導致。

稅項

所得稅指本公司香港附屬公司按16.5%稅率繳納的香港利得稅及本公司中國附屬公司按25%稅率繳納的中國企業所得稅。本公司多間附屬公司於霍爾果斯市經濟開發區註冊成立，主營業務屬於當地政府重點鼓勵發展的產業，可享受五年內免徵企業所得稅的稅收優惠政策。

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Profit for the Period

The Group recorded a loss for the period of approximately HK\$42.6 million and a profit for the period of HK\$19.0 million for the nine months ended 31 March 2022 and 2021 respectively.

Financial Position, Liquidity and Financial Resources

The Group adopts a prudent cash and financial management policy. In order to achieve better cost control and minimise the costs of funds, the Group's treasury activities are centralised and cash is generally deposited with banks in Hong Kong and Mainland China.

The Group has maintained its funds at a sound and healthy financial resource level during the period under review. As at 31 March 2022, included in net current assets were cash and bank balances (including pledged bank deposits) totalling approximately HK\$1.3 million (30 June 2021: HK\$1.45 million), the decrease in which was mainly attributable to the repayment of borrowings and increase in deposits, prepayments and other receivables.

The Group's outstanding borrowings as at 31 March 2022 amounting to HK\$2.5 million (30 June 2021: HK\$10.2 million) were principally denominated in HKD and carried at fixed interest rates.

The Group monitored capital using gearing ratio, which is total debt of the Group divided by total equity of the Group.

Total debt to equity ratio of the Group expressed as a percentage of interest bearing borrowings over the total equity was approximately 2.4% as at 31 March 2022 (30 June 2021: 7.7%).

期內溢利

本集團截至二零二二年及二零二一年三月三十一日止九個月分別錄得期內虧損約42.6百萬港元及期內溢利19.0百萬港元。

財務狀況、流動資金及財務資源

本集團採取審慎的現金及財務管理政策。為求更有效控制成本及盡量降低資金成本，本集團的財資活動均為集中管理，而現金一般會存放於香港和中國內地的銀行。

於回顧期間內，本集團的資金維持於穩健的財務資源水平。於二零二二年三月三十一日，本集團計入流動資產淨值的現金及銀行結餘(包括已抵押銀行存款)總額約為1.3百萬港元(二零二一年六月三十日：1.45百萬港元)，有關減少乃主要由於償還借貸以及按金、預付款項及其他應收款項增加所致。

於二零二二年三月三十一日，本集團的尚未償還借貸2.5百萬港元(二零二一年六月三十日：10.2百萬港元)主要以港元計值，並以固定利率計息。

本集團採用資本負債比率(按本集團債務總額除以本集團權益總額計算)監控資本。

於二零二二年三月三十一日，本集團的債務總額對權益比率(按計息借貸除以權益總額計算)約為2.4%(二零二一年六月三十日：7.7%)。

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As at 31 March 2022 and 30 June 2021, there was no seasonality as to the Group's borrowing requirements and no committed borrowing facilities.

Financial Management Policies

The Group in its ordinary course of business is exposed to market risks such as currency risk and interest rate risk. The Group's risk management policy aims to minimise the adverse effects of these risks on its financial performance.

Cash is generally deposited with banks in Hong Kong and Mainland China, which is denominated mostly in United States dollars, Hong Kong dollars and Renminbi. Hong Kong dollars are pegged to United States dollars under the current policy of the Government of Hong Kong.

As the Group's trading transactions, monetary assets and liabilities in Mainland China are denominated mainly in Renminbi, and trading transactions, monetary assets and liabilities in Hong Kong and overseas are denominated mainly in Hong Kong dollars (being the Group's operating and reporting currencies) and United States dollars (to which Hong Kong dollars were pegged), the impact of foreign exchange exposure to the Group was minimal and the changes in foreign exchange rates did not have a significant adverse effect on normal operations during the reporting periods.

With the current interest rates staying at relatively low levels, the Group has not entered into any interest rate hedging contracts or any other interest rate related derivative financial instrument. However, the Group continues to monitor its related interest rate exposure closely.

Charge Over Assets of the Group

As at 31 March 2022, there is no pledged bank deposits of the Group to support the Group's banking facilities (30 June 2021: nil).

於二零二二年三月三十一日及二零二一年六月三十日，本集團的借貸需求無季節性，本集團亦無承擔借貸融資。

財務管理政策

本集團於其一般業務過程中面臨貨幣風險及利率風險等市場風險。本集團的風險管理政策旨在將該等風險對其財務表現的不利影響降至最低。

現金一般會存放於香港及中國內地的銀行，並主要以美元、港元及人民幣計值。港元根據香港政府現行的政策與美元掛鈎。

由於本集團中國內地的買賣交易、貨幣資產及負債主要以人民幣計值，香港和海外的買賣交易、貨幣資產及負債主要以港元（本集團的營運及呈報貨幣）及美元（與港元掛鈎）計值，外匯風險對本集團的影響甚微，而外匯匯率變動於報告期間對日常營運並無任何重大不利影響。

由於現行利率處於相對較低水平，故本集團並無訂立任何利率對沖合約或任何其他利率相關衍生金融工具。然而，本集團繼續密切監察其所面對的相關利率風險。

本集團的資產質押

於二零二二年三月三十一日，本集團概無已抵押銀行存款擔保本集團之銀行融資（二零二一年六月三十日：無）。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Capital Commitments and Contingent Liabilities

As at 31 March 2022, the Group did not have any significant capital commitment (30 June 2021: the capital commitment of the Group regarding to the acquisition of property, plant and equipment amounting to HK\$13.9 million). As at 31 March 2022, the Group did not have any significant contingent liability (30 June 2021: nil).

MATERIAL ACQUISITIONS AND DISPOSALS

During the nine months ended 31 March 2022, the Group did not have any material acquisition or disposal.

資本承擔及或然負債

於二零二二年三月三十一日，本集團並無任何重大資本承擔(二零二一年六月三十日：本集團有關收購物業、廠房及設備之資本承擔為13.9百萬港元)。於二零二二年三月三十一日，本集團並無任何重大或然負債(二零二一年六月三十日：無)。

重大收購及出售事項

截至二零二二年三月三十一日止九個月，本集團並無任何重大收購或出售事項。

OTHER INFORMATION 其他資料

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

As at 31 March 2022, the interests and short positions of the Directors and chief executive 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) ("SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company under Section 352 of the SFO, or which were, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, required to be notified to the Company and the Stock Exchange, were as follows:

Interests in Shares of the Company

Name of Director	Capacity	Interests in Shares	Approximate Percentage of Issued Share Capital of the Company 佔本公司已發行股本的概約百分比
董事姓名	身份	於股份之權益	
Mr. Zhu Yongjun 朱勇軍先生	Beneficial owner 實益擁有人	38,398,786 (L)	7.87%

Note:

- As at 31 March 2022, the Company had 488,000,000 shares in issue.

Abbreviation: "L" stands for long position.

董事及主要行政人員於股份、相關股份及債券中的權益及淡倉

於二零二二年三月三十一日，董事及主要行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債券中，擁有須根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的權益及淡倉（包括彼等根據證券及期貨條例的該等條文被當作或視作擁有的權益或淡倉），或登記於本公司根據證券及期貨條例第352條須予存置之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：

於本公司股份的權益

附註：

- 於二零二二年三月三十一日，本公司有488,000,000股已發行股份。

縮寫：「L」為好倉。

OTHER INFORMATION 其他資料

INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS

As at 31 March 2022, so far as is known to the Directors of the Company, persons (other than the Directors or chief executive of the Company) who had interests or short positions in the Shares or 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 recorded in the register required to be kept by the Company under Section 336 of the SFO were as follows:

主要股東及其他人士的權益及淡倉

於二零二二年三月三十一日，就本公司董事所知，除本公司董事或主要行政人員外，下列人士於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部之條文須向本公司及聯交所披露或登記於本公司根據證券及期貨條例第336條須予存置之登記冊內的權益或淡倉：

Name of Shareholders	Capacity	Interests in Shares	Approximate Percentage of Issued Share Capital of the Company 佔本公司已發行股本的概約百分比	Note
股東名稱	身份	於股份之權益		附註
7Road Holdings Limited 第七大道控股有限公司	Beneficial owner 實益擁有人	54,000,000 (L)	11.07%	
United Conquer Limited ("UCL")	Beneficial owner 實益擁有人	22,497,169 (L)	4.61%	2
United Conquer Limited ("UCL")	實益擁有人			
Shanghai Hutong Investments Centre (Limited Partnership)* ("SHIC")	Beneficial owner 實益擁有人	50,000,000 (L)	10.25%	2
上海胡桐投資中心(有限合夥) (「上海胡桐」)	Interest of controlled corporation 受控法團權益	22,497,169 (L)	4.61%	2

OTHER INFORMATION 其他資料

Name of Shareholders 股東名稱	Capacity 身份	Interests in Shares 於股份之權益	Approximate Percentage of Issued Share Capital of the Company 佔本公司已發行股本的概約百分比	Note 附註
BOC-HFT-BOC-Overseas No.1 QDII Segregated Account ("BOC Account") 海富通—中國銀行海外1號QDII 資產管理計劃(「中銀管理計劃」)	Investment manager 投資經理	50,000,000 (L)	10.25%	3
Shanghai Angell Asset Management Company Limited* ("Shanghai Angell") 上海昂巨資產管理有限公司 (「上海昂巨」)	Interest of controlled corporation 受控法團權益	72,497,169 (L)	14.86%	4
Jilin Province Investment Group 吉林省投資集團	Interest of controlled corporation 受控法團權益	72,497,169 (L)	14.86%	5
Yao Ligang 姚立剛	Interest of controlled corporation 受控法團權益	72,497,169 (L)	14.86%	6
Jiang Peijie 蔣培潔	Beneficial owner 實益擁有人	29,150,000 (L)	5.97%	
Wang Fei 王菲	Beneficial owner 實益擁有人	40,000,000 (L)	8.20%	
Jia Heng Tai Feng Co., Limited 嘉恒泰豐有限公司	Beneficial owner 實益擁有人	52,000,000	10.66%	
Wu Zhongyi 鄒中一	Interest of controlled corporation 受控法團權益	52,000,000	10.66%	

OTHER INFORMATION 其他資料

Notes:

1. As at 31 March 2022, the Company had 488,000,000 Shares in issue.
2. SHIC's deemed shareholdings stated above were held by virtue of its 100% shareholding interests in UCL.
3. BOC Account's deemed shareholdings stated above were held as a trustee of a discretionary trust of which SHIC was the founder.
4. Shanghai Angell's deemed shareholdings stated above were held by virtue of its 1% capital commitment in SHIC's contribution through general partnership.
5. Jilin Province Investment Group's deemed shareholdings stated above were held by virtue of its 37.03% capital commitment in SHIC's contribution through limited partnership.
6. Yao Ligang's deemed shareholdings stated above were held by virtue of its 43.20% capital commitment in SHIC's contribution through limited partnership.

Abbreviation: "L" stands for long position.

* for identification purpose only

附註：

1. 於二零二二年三月三十一日，本公司有488,000,000股已發行股份。
2. 上述上海胡桐之視為股權乃透過其於UCL之100%股權持有。
3. 上述中銀管理計劃之視為股權乃持作全權信託受託人，而上海胡桐為該全權信託創始人。
4. 上述上海昂巨之視為股權乃根據其透過普通合夥關係於上海胡桐供款之1%資本承擔持有。
5. 上述吉林省投資集團之視為股權乃根據其透過有限合夥關係於上海胡桐供款之37.03%資本承擔持有。
6. 上述姚立剛之視為股權乃根據其透過有限合夥關係於上海胡桐供款之43.20%資本承擔持有。

縮寫：「L」為好倉。

* 僅供識別

OTHER INFORMATION 其他資料

DIRECTORS AND CONTROLLING SHAREHOLDERS' INTEREST IN COMPETING BUSINESS

During the nine months ended 31 March 2022, the Directors are not aware of any business or interest of the Directors or the controlling shareholders of the Company that competes or may compete with the business of the Group and any other conflicts of interest which any such person has or may have with Group.

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

During the nine months ended 31 March 2022, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

AUDIT COMMITTEE AND REVIEW OF FINANCIAL STATEMENTS

The Audit Committee has been established in accordance with the GEM Listing Rules and comprises Mr. Chen Ce (Chairman), Ms. Jiang Ying and Ms. Zhu Minli, all of them are independent non-executive Directors.

董事及控股股東於競爭業務的權益

截至二零二二年三月三十一日止九個月，董事並無知悉董事或本公司控股股東擁有與本集團業務構成競爭或可能構成競爭的任何業務或於其中擁有權益，亦不知悉任何有關人士與或可能與本集團存在任何其他利益衝突。

購買、出售或贖回本公司的上市證券

截至二零二二年三月三十一日止九個月，本公司及其任何附屬公司概無購買、出售或贖回本公司的任何上市證券。

審核委員會及審閱財務報表

審核委員會已根據GEM上市規則成立，成員包括陳策先生(主席)、江穎女士及朱敏麗女士，彼等均為獨立非執行董事。



OTHER INFORMATION

其他資料

The Audit Committee has reviewed this quarterly results report with the management, including the unaudited consolidated results for the nine months ended 31 March 2022, prior to recommending them to the Board for approval.

The consolidated results for the nine months ended 31 March 2022 have not been audited by the Company's auditor.

By Order of the Board

Million Stars Holdings Limited

Zhu Yongjun

Chairman and Chief Executive Officer

Hong Kong, 23 September 2022

As at the date hereof, the Board comprises Mr. Zhu Yongjun, Mr. Gao Xiaohua and Ms. Tian Yuan as executive Directors; and Mr. Chen Ce, Ms. Jiang Ying and Ms. Zhu Minli as independent non-executive Directors.

於向董事會作出建議以供批准前，審核委員會已與管理層審閱本季度業績報告（包括截至二零二二年三月三十一日止九個月未經審核綜合業績）。

截至二零二二年三月三十一日止九個月的綜合業績未經本公司核數師審核。

承董事會命

萬星控股有限公司

主席兼行政總裁

朱勇軍

香港，二零二二年九月二十三日

於本報告日期，董事會包括：執行董事朱勇軍先生、甘曉華先生及田園女士；及獨立非執行董事陳策先生、江穎女士及朱敏麗女士。