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天泓文创

Icon Culture Global Co.,Ltd

Icon Culture Global Company Limited

天泓文創國際集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8500)

THIRD QUARTERLY RESULTS ANNOUNCEMENT FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2022

The board (the “**Board**”) of directors (the “**Directors**”) of Icon Culture Global Company Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) is pleased to announce the unaudited condensed consolidated financial results of the Group for the nine months ended 30 September 2022. This announcement, containing the full text of the 2022 third quarterly report of the Company, complies with the relevant requirements of the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “**GEM**” and the “**GEM Listing Rules**”, respectively) in relation to the information to accompany the preliminary announcement of the third quarterly results. The printed version of the Company’s 2022 third quarterly report will be delivered to the shareholders of the Company and available for viewing on the websites of the Stock Exchange at www.hkexnews.hk and of the Company at www.iconspace.com in due course in the manner as required by the GEM Listing Rules.

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

Hong Kong, 11 November 2022

As at the date of this announcement, the executive Directors are Mr. Chow Eric Tse To (Chairman), Ms. Cai Xiaoshan, Mr. Lau Tung Hei Derek, Ms. Liang Wei (Chief Executive Officer and Compliance Officer) and Mr. Liu Biao; and the independent non-executive Directors are Mr. Lee Siu Hang Foster, Ms. Tam Hon Shan Celia and Mr. Tian Tao.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with 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 announcement 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 announcement misleading.

This announcement will remain on the “Latest Listed Company Information” page on the website of The Stock Exchange of Hong Kong Limited at www.hkexnews.hk for at least 7 days from the date of its publication. This announcement will also be published and will remain on the Company’s website at www.iconspace.com.

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

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**”, each a “**Director**”) of Icon Culture Global Company Limited (the “**Company**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM (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.*

香港聯合交易所有限公司（「聯交所」）GEM（「GEM」）的特色

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

由於在 **GEM** 上市公司一般為中小型公司，在 **GEM** 買賣的證券可能會承受較於聯交所主板買賣的證券為高的市場波動風險，同時亦無法保證於在 **GEM** 買賣的證券會有高流通量的市場。

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本報告載有遵照 **GEM** 證券上市規則（「**GEM 上市規則**」）規定提供的詳情，旨在提供有關天泓文創國際集團有限公司（「**本公司**」）的資料；而本公司董事（「**董事**」）願就本報告共同及個別承擔全部責任。董事經作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重大方面均屬準確及完整，並無誤導或欺詐成份，並無遺漏其他事項致使本報告內任何陳述或本報告產生誤導。

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COMPANY INFORMATION

公司資料

EXECUTIVE DIRECTORS

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

執行董事

周子濤先生(主席)
蔡曉珊女士
劉東曦先生
梁薇女士(行政總裁)
劉標先生

INDEPENDENT NON-EXECUTIVE DIRECTORS

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

獨立非執行董事

李兆鏗先生
譚漢珊女士
田濤先生

COMPANY SECRETARY

Ms. Tung Wing Yee Winnie

公司秘書

董穎怡女士

AUTHORISED REPRESENTATIVES

Ms. Liang Wei
Ms. Tung Wing Yee Winnie

授權代表

梁薇女士
董穎怡女士

BOARD COMMITTEES

Audit Committee

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

董事委員會

審核委員會

李兆鏗先生(主席)
譚漢珊女士
田濤先生

Remuneration Committee

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

薪酬委員會

譚漢珊女士(主席)
李兆鏗先生
田濤先生

Nomination Committee

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

提名委員會

周子濤先生(主席)
李兆鏗先生
譚漢珊女士

COMPANY INFORMATION

公司資料

COMPLIANCE ADVISER

Innovax Capital Limited
Unit B, 13/F
Neich Tower
128 Gloucester Road, Wanchai
Hong Kong

LEGAL ADVISERS

As to Hong Kong laws
Jingtian & Gongcheng LLP

As to the People's Republic of China (the "PRC") laws
Hylands (Shenzhen) Law Firm

As to Cayman Islands laws
Ogier

REGISTERED OFFICE

Ogier Global (Cayman) Limited
89 Nexus Way, Camana Bay, Grand Cayman
KY1-9009, Cayman Islands

PRINCIPAL PLACE OF BUSINESS IN THE PRC

29/F, Kingold Century
No. 62 Jinsui Road
Zhujiang New Town
Tianhe District, Guangzhou City
Guangdong Province, the PRC

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

31/F., 148 Electric Road
North Point, Hong Kong

合規顧問

創陞融資有限公司
香港
灣仔告士打道128號
祥豐大廈
13樓B室

法律顧問

有關香港法律
競天公誠律師事務所有限法律責任合夥

有關中華人民共和國(「中國」)法律
北京市浩天信和(深圳)律師事務所

有關開曼群島法律
奧傑律師事務所

註冊辦事處

Ogier Global (Cayman) Limited
89 Nexus Way, Camana Bay, Grand Cayman
KY1-9009, Cayman Islands

中國主要營業地點

中國廣東省
廣州市天河區
珠江新城
金穗路62號
僑鑫國際大廈29樓

香港主要營業地點

香港北角
電氣道148號31樓

COMPANY INFORMATION

公司資料

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

Ogier Global (Cayman) Limited
89 Nexus Way, Camana Bay, Grand Cayman
KY1-9009, Cayman Islands

開曼群島股份過戶登記總處

Ogier Global (Cayman) Limited
89 Nexus Way, Camana Bay, Grand Cayman
KY1-9009, Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Boardroom Share Registrars (HK) Limited
2103B, 21/F, 148 Electric Road
North Point, Hong Kong

香港股份過戶登記分處

寶德隆證券登記有限公司
香港北角
電氣道 148 號 21 樓 2103B 室

PRINCIPAL BANKERS

Bank of China
Agricultural Bank of China

主要往來銀行

中國銀行
中國農業銀行

COMPANY'S WEBSITE

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

公司網站

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

LISTING INFORMATION

Place of Listing

GEM of the Stock Exchange

上市資料

上市地點

聯交所 GEM

Stock Code

8500

股份代號

8500

Board Lot

2,000 shares

買賣單位

2,000 股股份

FINANCIAL HIGHLIGHTS

財務摘要

Nine months ended 30 September

截至9月30日止九個月

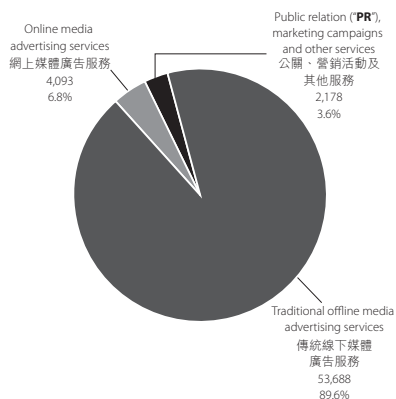
		2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 2021年 RMB'000 人民幣千元 (Unaudited) (未經審核)	Change 變動 %
Revenue	收益	59,959	129,267	(53.6%)
Gross (loss)/profit	(毛虧損)/毛利	(4,596)	18,400	(125.0%)
(Loss)/profit for the period	期內(虧損)/溢利	(25,275)	1,399	(1,906.6%)

Revenue for the nine months ended

30 September 2022 (RMB'000)

截至2022年9月30日

止九個月收益 (人民幣千元)

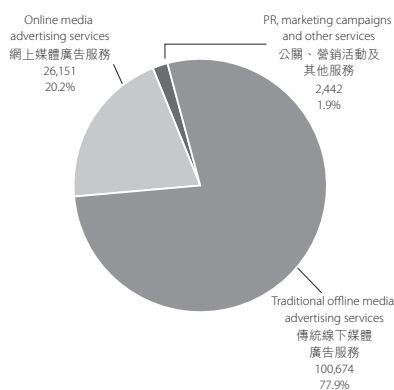


Revenue for the nine months ended

30 September 2021 (RMB'000)

截至2021年9月30日

止九個月收益 (人民幣千元)



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW

The Group is an integrated multimedia advertising and marketing solution service provider based in Guangzhou, the PRC. Our integrated multimedia advertising and marketing solution services primarily focus on the formulation of advertising strategies for our customers, identifying and sourcing the most appropriate advertising resources to maximise the effectiveness of our customers' brands and product promotions, while promoting the product sales of our customers.

Under the continuous impact of the novel coronavirus disease 2019 (the "COVID-19"), the Group was still determined to implement strategic adjustments, and resolutely increase investment in business development of live-streaming E-commerce, short video production and new media marketing, etc. For the nine months ended 30 September 2022 (the "Period"), the Group was jointly awarded the honorary title of "South China E-commerce Gold Label Award — Most Growing Enterprise Award" by Guangzhou Municipal Commerce Bureau and Guangzhou Electronic Commerce Industry Association, and also elected as Guangzhou Tianhe District Folk Artists Association (Vice President Company), Vice President Company of Guangzhou E-commerce Industry Association and member of Guangdong Modern Service Federation. With some successful marketing cases, the Group was awarded the prize of "Actual Combat Case 2022" by ADMEN Awards and the "Golden Prize for Innovation Marketing Category" by the Creative Awards Innovation 2022.

業務回顧

本集團是一家位於中國廣州的綜合多媒體廣告及營銷解決方案服務供應商。我們的綜合多媒體廣告及營銷解決方案服務主要專注於為客戶制定廣告策略、識別及採購最合適的廣告資源，以為我們客戶的品牌及產品宣傳效果帶來最大效益；同時推動客戶產品的銷量。

在2019新型冠狀病毒病（「**新冠肺炎**」）的持續影響下，本集團依然堅定實施戰略性的調整，果斷加大直播電商、短視頻製作及新媒體營銷等的業務開拓投入。截至2022年9月30日止九個月（「**本期間**」），本集團榮獲由廣州市商務局、廣州電子商務行業協會共同頒發的「華南電商金標獎 — 最具成長力企業獎」，且被評選為廣州市天河區民間文藝家協會（副會長單位）、廣州電子商務行業協會副會長單位及廣東省現代服務業聯合會會員單位。並憑部分營銷案例獲得ADMEN廣告人國際大獎「2022年實踐金案」及2022年科睿創新獎營銷創新類金獎。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

During the Period, the Group recorded revenue of approximately RMB60.0 million (Nine months ended 30 September 2021: approximately RMB129.3 million), representing a decrease of 53.6% as compared to the same period in 2021 while the net loss was approximately RMB25.3 million (Nine months ended 30 September 2021: net profit of approximately RMB1.4 million). The net loss was mainly due to the: (i) decrease in revenue generated from traditional offline media advertising services which has higher profit margin as some of the major customers that were affected by the COVID-19 pandemic had substantially reduced their traditional offline media advertising budget during the Period; (ii) increase in credit loss allowance of the trade receivables with slow collection; and (iii) increase in staff costs and rental expense as the Group continued to expand the service capabilities for live-streaming E-Commerce business.

PROSPECT

The advertising and marketing industry is facing many challenges, such as the slowdown of the macroeconomy, changes in the advertising environment and the requirements of brand customers (advertisers). However, the Group believes challenges and opportunities coexist. Despite the industry headwind, the Group will continue to increase in integrated investment in new businesses, and provide customers with a better full range of services of a synthesis of “brands awareness, marketing effectiveness and sales volume achievement”, through the combination of “Creative + Media” services. Specific strategies include:

於本期間，本集團錄得收益約人民幣60.0百萬元（截至2021年9月30日止九個月：約人民幣129.3百萬元），較2021年同期下降53.6%，而淨虧損約為人民幣25.3百萬元（截至2021年9月30日止九個月：淨利潤約人民幣1.4百萬元）。淨虧損乃主要由於：(i) 本期間來自毛利率較高的傳統線下媒體廣告服務的收益減少，此乃受新冠肺炎疫情影響，若干主要客戶大幅減少在傳統線下媒體的廣告投放預算；(ii) 對於收款緩慢的貿易應收款項信貸虧損撥備增加；及(iii) 隨著本集團持續擴大直播電商業務的服務能力，員工成本及租金費用亦有所增加。

前景

廣告營銷行業面臨著宏觀經濟下滑、廣告環境變化、品牌客戶（廣告主）要求轉變等的諸多挑戰。然而，本集團相信挑戰與機遇並存。儘管面臨行業逆風，本集團將繼續加大新業務的綜合投入，通過「創意+媒介」服務組合的方式，為客戶提供「品效銷合一」的更優質全方位服務。具體策略包括：

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

1. We will accelerate the selection and development of major customers, respond to the development of media and customer needs, explore ideas for services, showcase successfully and quickly replicate our experience. On one hand, we will continue to assist the transformation of traditional brand customers into digital marketing. On the other hand, we will help clients with newly established brands to open up showcasing channels in various media and optimise their communication strategies, so as to support their growth to a sustainable long-term business model.

In response to the era of high demand for live-streaming E-commerce service among traditional brand customers, with the Group's live-streaming team and capabilities gradually becoming matured, on top of live-streaming E-commerce agency operation service, the Group is stepping into the new area of self-operated live-streaming E-commerce and acted as a wholesaler to the traditional brand customers to help them expanding sales channels and transform to enjoy the benefit of digitalisation.

2. We will refine and optimise our media procurement strategy to further expand repositories with the Group's characteristics, including resources of media and Key Opinion Leaders (KOLs), and meanwhile enhance the bargaining power and profitability.

- 一、我們將加速主要客戶的甄選與培育，順應媒體及客戶需求的發展，拓展服務思路，打造成功案例，並快速形成經驗複製，一方面繼續協助傳統的品牌客戶向數字化營銷轉型，另一方面幫助新成立品牌客戶開拓各種媒體中的展示渠道、優化傳播戰略以助力品牌實現長效生意的成長。

順應傳統品牌客戶對直播電商服務的需求旺盛的時代，隨著本集團自身直播團隊及能力的逐步成熟，在直播電商代運營業務基礎上，本集團正踏足自營直播電商領域以向傳統品牌客戶拓展銷售渠道及擁抱數字化。

- 二、完善和優化媒介採購策略，進一步擴展具集團特色的資源庫，包括媒介資源、網紅資源等，同時提升議價空間及盈利能力。

FINANCIAL REVIEW

Revenue

During the Period, the Group recorded a turnover of approximately RMB60.0 million (Nine months ended 30 September 2021: approximately RMB129.3 million), representing a decrease of approximately RMB69.3 million or 53.6% as compared to the corresponding period in 2021. The decrease in revenue was mainly due to the combined effect of the decrease in traditional offline and online media advertising services.

Due to some major customers which were affected by the COVID-19 pandemic had substantially reduced their traditional offline media advertising budget, revenue from traditional offline media advertising services decreased by 46.7% to approximately RMB47.0 million as compared to the corresponding period of 2021. At the same time, the decrease in online media advertising services was mainly due to one of the major customers adjusted its online advertising strategy and decreased the online-TV advertising volume.

財務回顧

收益

於本期間，本集團錄得營業額約人民幣60.0百萬元(截至2021年9月30日止九個月：約人民幣129.3百萬元)，較2021年同期減少約人民幣69.3百萬元或53.6%。收益減少乃主要由於傳統線下及網上媒體廣告服務減少的綜合影響。

由於受新冠肺炎疫情影響的若干主要客戶大幅減少其傳統線下媒體廣告預算，傳統線下媒體廣告服務的收益較2021年同期年減少46.7%至約人民幣47.0百萬元。同時，網上媒體廣告服務減少乃主要由於其中一名主要客戶調整其線上廣告策略，並減少網上電視廣告量。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Gross (Loss)/Profit and Gross (Loss)/Profit Margin

During the Period, the Group recorded gross loss of approximately RMB4.6 million and gross loss margin of approximately 7.7% (Nine months ended 30 September 2021: gross profit of approximately RMB18.4 million, gross profit margin of approximately 14.2%). The decrease was mainly due to the: (i) decrease in the revenue generated from traditional offline media advertising services which has higher profit margin as some of the customers which were affected by the COVID-19 pandemic had substantially reduced their traditional offline media advertising budget; and (ii) increase in staff costs and rental expense as the Group continued to expand the service capabilities for live-streaming E-commerce business since the fourth quarter of 2021.

Other Revenue

Other revenue amounted to approximately RMB0.6 million for the Period (Nine months ended 30 September 2021: approximately RMB3.2 million). Other revenue for the Period mainly consisted of additional value-added tax deductions of approximately RMB0.4 million (Nine months ended 30 September 2021: approximately RMB1.0 million).

Selling Expenses

Selling expenses for the Period amounted to approximately RMB2.0 million (Nine months ended 30 September 2021: approximately RMB7.4 million). The decrease was due to reduction in purchase of marketing data analysis.

毛(虧損)/利及毛(虧損)/利率

於本期間，本集團錄得毛虧損約人民幣4.6百萬元及期內毛虧損率約為7.7% (截至2021年9月30日止九個月：毛利約人民幣18.4百萬元，毛利率約14.2%)。減少乃主要由於(i)因受新冠肺炎疫情影響的若干客戶大幅減少其傳統線下媒體廣告預算，具有較高利潤率傳統線下媒體廣告服務的收益減少；及(ii)隨著本集團自2021年第四季度起持續擴大直播電商業務的服務能力，員工成本及租金支出增加。

其他收益

本期間的其他收益約為人民幣0.6百萬元(截至2021年9月30日止九個月：約人民幣3.2百萬元)。本期間的其他收益主要由增值稅加計扣除約人民幣0.4百萬元(截至2021年9月30日止九個月：約人民幣1.0百萬元)構成。

銷售開支

本期間的銷售開支約為人民幣2.0百萬元(截至2021年9月30日止九個月：約人民幣7.4百萬元)。減少是因為縮減了在營銷數據分析上的採購。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Administrative Expenses

Administrative expenses for the Period amounted to approximately RMB29.6 million (Nine months ended 30 September 2021: approximately RMB11.3 million). The increase in administrative expenses for the Period was mainly due to the increased credit loss allowance for trade receivables. The Group recognised credit loss allowance for trade receivables of approximately RMB21.4 million for the Period (Nine months ended 30 September 2021: approximately RMB2.6 million).

Income Tax

The Group recorded income tax benefit of approximately RMB10.9 million for the Period (Nine months ended 30 September 2021: tax expense of approximately RMB1.1 million). The income tax benefit was mainly a result of the deferred tax asset recognised during the Period arising from the tax loss of the Group's major PRC subsidiary for which the Group considered could be utilised to deduct future profit for tax purposes.

Net (Loss)/Profit

Net loss amounted to approximately RMB25.3 million for the Period (Nine months ended 30 September 2021: net profit of approximately RMB1.4 million). The decrease was mainly because the Group recorded a gross loss and the administrative expenses had increased resulting from increased credit loss allowance for trade receivables.

DIVIDEND

The board of Directors (the **"Board"**) has resolved not to declare the payment of any dividend for the Period (Nine months ended 30 September 2021: nil).

行政開支

本期間的行政開支約為人民幣29.6百萬元(截至2021年9月30日止九個月：約人民幣11.3百萬元)。本期間行政開支增加乃主要由於貿易應收款項信貸虧損撥備增加。本期間本集團確認應收貿易款項信貸虧損撥備約為人民幣21.4百萬元(截至2021年9月30日止九個月：約人民幣2.6百萬元)。

所得稅

本集團錄得本期間所得稅收益約為人民幣10.9百萬元(截至2021年9月30日止九個月：稅項開支約人民幣1.1百萬元)。所得稅收益乃主要由於本期間確認的遞延稅項資產，乃產生自本集團主要中國附屬公司的稅項虧損，本集團認為可以利用該稅項虧損扣除未來溢利作稅務用途。

淨(虧損)/純利

本期間的淨虧損約為人民幣25.3百萬元(截至2021年9月30日止九個月：純利約人民幣1.4百萬元)。減少乃主要由於本集團錄得毛虧損及由於貿易應收款項的信貸虧損撥備增加導致行政開支增加所致。

股息

董事會(「**董事會**」)議決不宣派本期間的任何股息(截至2021年9月30日止九個月：無)。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

CORPORATE GOVERNANCE

The Directors recognise the importance of good corporate governance in management and internal procedures to promote and ensure accountability. The Company's corporate governance practices are based on the principles and code provisions of the Corporate Governance Code as set out in Appendix 15 to the GEM Listing Rules (the "**Corporate Governance Code**"). During the Period, the Company has complied with all applicable code provisions of the Corporate Governance Code.

MODEL CODE FOR SECURITIES TRANSACTIONS BY THE DIRECTORS

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

Having made specific enquiry by the Company, all Directors confirmed that they had complied with the required standard of dealings and code of conducts regarding securities transactions during the Period.

企業管治

董事深明在管理及內部程序方面實行良好企業管治以促進及確保問責的重要性。本公司的企業管治常規乃基於GEM上市規則附錄十五所載企業管治守則的原則及守則條文(「**企業管治守則**」)。於本期間，本公司已遵守企業管治守則的所有適用守則條文。

董事進行證券交易的標準守則

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

經本公司作出特定查詢後，全體董事確認，於本期間，彼等均已遵守有關證券交易之交易必守標準及行為守則。

COMPETING INTEREST

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

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

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

SHARE OPTION SCHEME

A share option scheme (the "**Share Option Scheme**") has been conditionally adopted by the Company on 11 December 2019, with an effective term of 10 years from 14 January 2020. The terms of the Share Option Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules.

There was no share option outstanding as at 30 September 2022 and no share option was granted, exercised, cancelled or lapsed during the Period.

競爭權益

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

購買、出售或贖回本公司上市證券

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

購股權計劃

本公司已於2019年12月11日有條件採納一項購股權計劃(「**購股權計劃**」)，自2020年1月14日起生效，有效期為10年。購股權計劃的條款符合GEM上市規則第23章的條文。

於2022年9月30日，概無尚未行使的購股權，且於本期間並無購股權獲授出、行使、註銷或失效。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

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

As at 30 September 2022, the interests and short positions of the Directors and chief executives in the Shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO"), which were required (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

董事及最高行政人員於股份、相關股份及債權證的權益及淡倉

於2022年9月30日，董事及最高行政人員於本公司或其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債權證中擁有(a)根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括彼等根據證券及期貨條例之有關條文被當作或視為擁有之任何權益或淡倉);或(b)根據證券及期貨條例第352條登記於該條所指的登記冊內的權益及淡倉;或(c)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下:

Name of Directors	Capacity/ nature of interest	Number of Shares held (Note 1)	Approximate percentage of shareholding (%) (Note 5)
董事姓名	身份／權益性質	持股數目 (附註1)	概約持股 百分比(%) (附註5)
Mr. Chow (Note 2)	Interest in a controlled corporation	87,750,000 Shares (L)	48.75%
周先生(附註2)	受控制法團權益	87,750,000 股股份(L)	48.75%
Mr. Lau Tung Hei Derek ("Mr. Lau") (Note 3)	Interest in a controlled corporation	13,500,000 Shares (L)	7.5%
劉東曦先生(「劉先生」)(附註3)	受控制法團權益	13,500,000 股股份(L)	7.5%
Ms. Cai Xiaoshan ("Ms. Cai") (Note 4)	Interest in a controlled corporation	33,750,000 Shares (L)	18.75%
蔡曉珊女士(「蔡女士」)(附註4)	受控制法團權益	33,750,000 股股份(L)	18.75%

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

Notes:

1. The letter "L" denotes a long position in our Shares.
2. Shining Icon and Sense One are wholly-owned by Mr. Chow. Therefore, Mr. Chow is deemed to be interested in the Shares held by Shining Icon and Sense One pursuant to the SFO.
3. Master Connection Limited ("**Master Connection**") is wholly-owned by Mr. Lau. Therefore, Mr. Lau is deemed to be interested in the Shares held by Master Connection pursuant to the SFO.
4. Focus Wonder Limited ("**Focus Wonder**") is wholly-owned by Ms. Cai. Therefore, Ms. Cai is deemed to be interested in the Shares held by Focus Wonder pursuant to the SFO.
5. The calculation is based on the total number of 180,000,000 Shares in issue as at 30 September 2022.

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

附註：

1. 字母「L」指於股份的好倉。
2. Shining Icon及Sense One由周先生全資擁有。因此，周先生根據證券及期貨條例被視為於Shining Icon及Sense One持有的股份中擁有權益。
3. Master Connection Limited (「**Master Connection**」)由劉先生全資擁有。因此，劉先生根據證券及期貨條例被視為於Master Connection持有的股份中擁有權益。
4. Focus Wonder Limited (「**Focus Wonder**」)由蔡女士全資擁有。因此，蔡女士根據證券及期貨條例被視為於Focus Wonder持有的股份中擁有權益。
5. 計算乃基於2022年9月30日已發行股份總數180,000,000股。

除上文所披露者外，概無任何董事或本公司最高行政人員於本公司或任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有(a)根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的任何權益及淡倉(包括彼等根據證券及期貨條例之有關條文被當作或視為擁有之權益或淡倉)；或(b)根據證券及期貨條例第352條登記於該條所指的登記冊內的任何權益及淡倉；或(c)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的任何權益及淡倉。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2022, the following entities (not being the Directors or chief executives of the Company) had, or were deemed to have, interests or short positions in the Shares and underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or which were required to be recorded in the register of interests required to be kept by the Company under Section 336 of the SFO:

主要股東於股份、相關股份及債權證中的權益

於2022年9月30日，以下實體（並非董事或本公司最高行政人員）於本公司股份及相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部之條文須向本公司及聯交所披露的權益或淡倉或須記入本公司根據證券及期貨條例第336條存置之權益登記冊內的權益或淡倉：

Name of shareholders	Capacity/nature of interest	Number of Shares held (Note 1)	Approximate percentage of shareholding (%) (Note 2)
股東名稱	身份／權益性質	持股數目 (附註1)	概約持股 百分比(%) (附註2)
Shining Icon	Beneficial Owner	69,660,000 Shares (L)	38.70%
Shining Icon	實益擁有人	69,660,000 股股份(L)	38.70%
Focus Wonder	Beneficial Owner	33,750,000 Shares (L)	18.75%
Focus Wonder	實益擁有人	33,750,000 股股份(L)	18.75%
Sense One	Beneficial Owner	18,090,000 Shares (L)	10.05%
Sense One	實益擁有人	18,090,000 股股份(L)	10.05%
Master Connection	Beneficial Owner	13,500,000 Shares (L)	7.5%
Master Connection	實益擁有人	13,500,000 股股份(L)	7.5%

Notes:

附註：

- (1) The letter "L" denotes a long position in our Shares.
- (2) The calculation is based on the total number of 180,000,000 Shares in issue as at 30 September 2022.

- (1) 字母「L」指於股份的好倉。
- (2) 計算乃基於2022年9月30日已發行股份總數180,000,000股。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

Save as disclosed above, as at 30 September 2022, no other entities or persons other than the Directors and chief executives of the Company whose interests are set out in the paragraph headed “Directors’ and chief executives’ interests and short positions in Shares, underlying shares and debentures” above, had any interests or short positions in the Shares or underlying Shares which were required to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO; or which were required to be recorded in the register required to be kept by the Company under Section 336 of the SFO.

INTEREST OF COMPLIANCE ADVISER

As notified by Innovax Capital Limited (“**Innovax**”), the compliance adviser of the Company, save for the compliance adviser agreement entered into between the Company and Innovax dated 20 June 2019, neither Innovax nor any of its close associates (as defined in the GEM Listing Rules), directors or employees had any interest in the share capital of the Company or any member of the Group (including options or rights to subscribe for such securities, if any) which is required to be notified to the Company pursuant to Rule 6A.32 of the GEM Listing Rules during the Period and up to the date of this report.

除上文所披露者外，於2022年9月30日，概無其他實體或人士（董事及本公司最高行政人員除外，其權益載於上文「董事及最高行政人員於股份、相關股份及債權證的權益及淡倉」一段）於股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露的權益或淡倉，或須記錄於本公司根據證券及期貨條例第336條須存置的登記冊的任何權益或淡倉。

合規顧問的權益

誠如本公司合規顧問創陞融資有限公司（「**創陞**」）所告知，除本公司與創陞所訂立日期為2019年6月20日的合規顧問協議外，於本期間及直至本報告日期，創陞及其任何緊密聯繫人（定義見GEM上市規則）、其董事或僱員概無於本公司或本集團任何成員公司的股本（包括購股權或認購有關證券的權利（如有））中擁有任何須根據GEM上市規則第6A.32條知會本公司的權益。

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

AUDIT COMMITTEE AND REVIEW OF THIRD QUARTERLY RESULTS

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

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

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

Hong Kong, 11 November 2022

審核委員會及審閱第三季度業績

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

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

承董事會命
天泓文創國際集團有限公司
主席及執行董事
周子濤

香港，2022年11月11日

The Board is pleased to report the unaudited condensed consolidated financial results of the Group for the Period, together with the comparative unaudited figures for the corresponding period in 2021, as follows:

董事會欣然呈報本集團於本期間未經審核簡明綜合財務業績，連同2021年同期比較未經審核數字如下：

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

未經審核簡明綜合損益表

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月		
		2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 2021年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 2021年 RMB'000 人民幣千元 (Unaudited) (未經審核)	
		Note 附註				
Revenue	收益	2	9,674	12,154	59,959	129,267
Cost of sales	銷售成本		(10,132)	(9,972)	(64,555)	(110,867)
Gross (loss)/profit	(毛虧損)/毛利		(458)	2,182	(4,596)	18,400
Other revenue	其他收益		413	2,450	610	3,230
Other net loss	其他淨虧損		-	-	(11)	-
Selling expenses	銷售開支		(38)	(5,744)	(1,973)	(7,447)
Administrative expenses	行政開支		(3,465)	(4,016)	(29,589)	(11,289)
(Loss)/profit from operations	經營(虧損)/溢利		(3,548)	(5,128)	(35,559)	2,894
Finance costs	財務成本		(153)	(105)	(566)	(346)
(Loss)/profit before taxation	除稅前(虧損)/溢利	3	(3,701)	(5,233)	(36,125)	2,548
Income tax	所得稅	4	2,758	1,222	10,850	(1,149)
(Loss)/profit for the period	期內(虧損)/溢利		(943)	(4,011)	(25,275)	1,399
(Loss)/earnings per share	每股(虧損)/盈利	6	RMB 人民幣元	RMB 人民幣元	RMB 人民幣元	RMB 人民幣元
Basic	基本		(0.01)	(0.02)	(0.14)	0.01
Diluted	攤薄		(0.01)	(0.02)	(0.14)	0.01

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

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 2021年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2022 2022年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 2021年 RMB'000 人民幣千元 (Unaudited) (未經審核)
(Loss)/profit for the period	期內(虧損)/溢利	(943)	(4,011)	(25,275)	1,399
Other comprehensive (loss)/income for the period	期內其他全面(虧損)/收益				
Exchange differences on translation of:	換算匯兌差額：				
— financial statements of overseas subsidiaries	— 海外附屬公司財務報表	(5)	—	24	—
Total comprehensive (loss)/income for the period	期內全面(虧損)/收益總額	(948)	(4,011)	(25,251)	1,399

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

		Share capital	Share premium	Other reserve	Statutory reserve	Exchange reserve	Retained earnings/ (accumulated loss)	Total
		股本	股份溢價	其他儲備	法定儲備	匯兌儲備	保留盈利/ (累計虧損)	總計
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
Balance at 1 January 2022 (Audited)	2022年1月1日結餘(經審核)	1,596	91,866	(11,907)	8,407	11	22,284	112,257
Changes in equity:	權益變動：							
Profit/(loss) for the period and total comprehensive income	期內溢利/(虧損)及全面收益總額	-	-	-	-	24	(25,275)	(25,251)
Balance at 30 September 2022 (Unaudited)	2022年9月30日結餘(未經審核)	1,596	91,866	(11,907)	8,407	35	(2,991)	87,006
Balance at 1 January 2021 (Audited)	2021年1月1日結餘(經審核)	1,596	91,866	(11,907)	7,679	50	18,141	107,425
Changes in equity:	權益變動：							
Profit for the period and total comprehensive income	期內溢利及全面收益總額	-	-	-	-	-	1,399	1,399
Balance at 30 September 2021 (Unaudited)	2021年9月30日結餘(未經審核)	1,596	91,866	(11,907)	7,679	50	19,540	108,824

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

This quarterly financial report has been prepared in accordance with the applicable disclosure provisions of the GEM Listing Rules. The financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“**HKFRSs**”) which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“**HKASs**”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”). It was authorised for issue on 11 November 2022.

This quarterly financial report has been prepared in accordance with the same accounting policies adopted in the 2021 annual financial statements, except for the accounting policy changes that are expected to be reflected in the 2022 annual financial statements. Details of any changes in accounting policies are set out in note 1(b).

1. 主要會計政策

(a) 編製基準

本季度財務報告乃按照GEM上市規則的適用披露條文而編製。財務報表乃根據所有適用香港財務報告準則(「香港財務報告準則」)(包括香港會計師公會(「香港會計師公會」)頒佈的所有適用的個別香港財務報告準則、香港會計準則(「香港會計準則」)及詮釋)而編製。其於2022年11月11日獲授權刊發。

除預期將於2022年年度財務報表中反映的會計政策變動外，本季度財務報告已按照2021年年度財務報表所採納的相同會計政策編製。會計政策任何變動的詳情載於附註1(b)。

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

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

This quarterly financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of performance of the Group since the 2021 annual financial statements. The condensed consolidated financial statements and notes thereon do not include all of the information required for a full set of financial statements prepared in accordance with HKFRSs.

The financial information relating to the financial year ended 31 December 2021 that is included in this quarterly financial report as comparative information does not constitute the Company's statutory annual consolidated financial statements for that financial year but is derived from those financial statements.

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

本季度財務報告包含簡明綜合財務報表及選定之附註解釋。附註闡述了自2021年年度財務報表刊發以來，對瞭解本集團之表現而言屬重要之事件和交易。簡明綜合財務報表及其附註並不包括根據香港財務報告準則編製完整財務報表所需之一切資料。

在本季度財務報告內作為比較資料而呈列之有關截至2021年12月31日止財政年度之財務資料，並不構成本公司於該財政年度之法定年度綜合財務報表，但乃摘錄自該等財務報表。

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

(b) Changes in accounting policies

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

- Amendments to HKAS 16, Property, plant and equipment: Proceeds before intended use
- Amendments to HKAS 37, Provisions, contingent liabilities and contingent assets: Onerous contracts — cost of fulfilling a contract

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

2. REVENUE

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

(b) 會計政策變動

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

- 香港會計準則第16號的修訂，物業、廠房及設備：擬定用途前的所得款項
- 香港會計準則第37號的修訂，撥備、或然負債及或然資產：虧損合約 — 履行合約的成本

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

2. 收益

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

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

Disaggregation of revenue

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

收益分列

來自客戶合約的收益按主要服務線的分列如下：

		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2022	2021	2022	2021
		2022年	2021年	2022年	2021年
		RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Revenue from contracts with customers within the scope of HKFRS 15	香港財務報告準則第15號範圍內來自客戶合約的收益				
Disaggregated by major service lines	按主要服務線的分列				
Traditional offline media advertising services	傳統線下媒體廣告服務				
— acting as a principal	— 作為主要責任人	7,157	7,892	53,688	100,674
Online media advertising services	網上媒體廣告服務				
— acting as a principal	— 作為主要責任人	1,626	1,836	3,875	25,703
— acting as an agent	— 作為代理	159	307	218	448
PR, marketing campaigns and other services*	公關、營銷活動及其他服務*				
— acting as a principal	— 作為主要責任人	732	2,119	2,178	2,442
		9,674	12,154	59,959	129,267

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

* 來自公關及營銷活動的收益包括銷售貨品的收益。

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

3. (LOSS)/PROFIT BEFORE TAXATION

(Loss)/profit before taxation is arrived at after charging:

3. 除稅前(虧損)/溢利

除稅前(虧損)/溢利乃經扣除下列各項後達致：

		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2022	2021	2022	2021
		2022年	2021年	2022年	2021年
		RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Media costs	媒體成本	9,279	7,920	55,251	105,138
Costs for PR, marketing campaigns and other services	公關、營銷活動及其他服務成本	452	1,592	1,327	1,854
Depreciation	折舊				
— Property, plant and equipment	— 物業、廠房及設備	86	121	258	580
— Right-of-use assets	— 使用權資產	295	66	2,129	1,137

4. INCOME TAX

No provision for Hong Kong profit tax has been made for the Period as the Group did not generate any assessable profit in Hong Kong during the Period (nine months ended 30 September 2021: nil).

The Group's subsidiaries operating in the PRC are subject to income tax at the rate of 25% (2021: 25%) on their taxable income according to the PRC corporate income tax laws.

4. 所得稅

本集團於本期間未有在香港賺取任何應課稅溢利，故未於本期間內作香港利得稅撥備(截至2021年9月30日止九個月：無)。

本集團於中國經營的附屬公司根據中國企業所得稅法須就應課稅收入按稅率25%(2021年：25%)繳納所得稅。

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

5. DIVIDEND

The Board has resolved not to declare the payment of any dividend for the Period (nine months ended 30 September 2021: nil).

5. 股息

董事會議決不宣派本期間的任何股息(截至2021年9月30日止九個月：無)。

6. (LOSS)/EARNINGS PER SHARE

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

6. 每股(虧損)/盈利

每股基本(虧損)/盈利乃按本公司擁有人應佔(虧損)/溢利除以本期間已發行普通股加權平均數計算。

		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2022	2021	2022	2021
		2022年	2021年	2022年	2021年
		(Unaudited)	<i>(Unaudited)</i>	(Unaudited)	<i>(Unaudited)</i>
		<i>(未經審核)</i>	<i>(未經審核)</i>	<i>(未經審核)</i>	<i>(未經審核)</i>
(Loss)/profit attributable to the owners of the Company (RMB'000)	本公司擁有人應佔(虧損)/溢利(人民幣千元)	(943)	(4,011)	(25,275)	1,399
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	180,000,000	180,000,000	180,000,000	180,000,000
Basic (loss)/earnings per share for (loss)/profit attributable to the owners of the Company during the period (expressed in RMB per share)	期內本公司擁有人應佔(虧損)/溢利的每股基本(虧損)/盈利(以每股人民幣元列示)	(0.01)	(0.02)	(0.14)	0.01

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

本期間，本公司並無任何發行在外的潛在攤薄普通股。每股攤薄(虧損)/盈利等於每股基本(虧損)/盈利。