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## BRIGHTSTAR TECHNOLOGY GROUP CO., LTD

耀星科技集團股份有限公司

*(formerly known as In Technical Productions Holdings Limited)*

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8446)**

### ANNOUNCEMENT OF INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2023

The board (the “**Board**”) of directors (the “**Directors**”) of Brightstar Technology Group Co., Ltd (formerly known as In Technical Productions Holdings Limited) (the “**Company**”) is pleased to announce the unaudited results of the Company and its subsidiaries for the six months ended 30 June 2023 (the “**Period**”). This announcement, containing the full text of the interim report of the Company for the Period, complies with the relevant requirements of the Rules (the “**GEM Listing Rules**”) Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) in relation to information to accompany preliminary announcement of interim results for the Period. Printed version of the Company’s interim report for the Period will be despatched to the shareholders of the Company in due course and available for viewing on the Stock Exchange websites at [hkexnews.hk](http://hkexnews.hk). and the Company’s website at [www.intechproductions.com](http://www.intechproductions.com).

By order of the Board  
**Brightstar Technology Group Co., Ltd**  
**Ma Lie**  
*Chairman and Executive Director*

Hong Kong, 14 August 2023

*As at the date of this announcement, the Board comprises three executive Directors, namely, Mr. Ma Lie, Mr. Yeung Ho Ting Dennis and Ms. Zhang Yan Ling; and five independent non-executive Directors, namely, Mr. Cui Hai Bin, Ms. Jiang Yu E, Mr. Ji Gui Bao, Mr. Li Xiao Hua and Mr. Jiang Peiyan.*

*This announcement, for which the Directors of 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 of Hong Kong Limited for the purpose of giving information with regard to the Company. The Directors of the Company, 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 websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and of the Company at [www.intechproductions.com](http://www.intechproductions.com).*

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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.

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*This report, for which the directors (the “Directors”) of Brightstar Technology Group Co., Ltd (formerly known as In Technical Productions Holdings Limited) (the “Company”) collectively and individually accept full responsibilities, 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 and its subsidiaries (together the “Group”). 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之特色

GEM乃為較於聯交所上市的其他公司帶有更高投資風險的中小型公司提供上市的市場。潛在投資者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。

由於在GEM上市之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之市場。

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本報告載有遵照聯交所GEM證券上市規則(「GEM上市規則」)而提供有關耀星科技集團股份有限公司(前稱In Technical Productions Holdings Limited)(「本公司」)及其附屬公司(統稱「本集團」)的資料；本公司董事(「董事」)就本報告共同及個別承擔全部責任。董事在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，並無誤導或欺詐成分，且並無遺漏任何其他事宜，致使當中任何陳述或本報告產生誤導。

## CORPORATE INFORMATION

### BOARD OF DIRECTORS

#### Executive Directors

Mr. Ma Lie (*Chairman*)  
Mr. Yeung Ho Ting Dennis  
Ms. Zhang Yan Ling  
Mr. Tam Chun Yu (resigned on 31 March 2023)

#### Independent non-executive Directors

Mr. Ji Gui Bao  
Mr. Cui Hai Bin  
Mr. Jiang Peiyan (appointed on 31 March 2023)  
Ms. Jiang Yu E  
Mr. Li Xiao Hua  
Mr. Chen Yue (retired on 20 June 2023)

### AUDIT COMMITTEE

Mr. Ji Gui Bao (*Chairman*)  
Mr. Cui Hai Bin  
Mr. Jiang Peiyan (appointed on 31 March 2023)  
Ms. Jiang Yu E  
Mr. Li Xiao Hua  
Mr. Chen Yue (retired on 20 June 2023)

### REMUNERATION COMMITTEE

Mr. Cui Hai Bin (*Chairman*)  
Mr. Ji Gui Bao  
Mr. Jiang Peiyan (appointed on 31 March 2023)  
Ms. Jiang Yu E  
Mr. Li Xiao Hua  
Mr. Chen Yue (retired on 20 June 2023)

### NOMINATION COMMITTEE

Mr. Ma Lie (*Chairman*)  
Ms. Zhang Yan Ling  
Mr. Ji Gui Bao  
Mr. Cui Hai Bin  
Mr. Jiang Peiyan (appointed on 31 March 2023)  
Ms. Jiang Yu E  
Mr. Li Xiao Hua  
Mr. Chen Yue (retired on 20 June 2023)

### AUTHORISED REPRESENTATIVES (FOR THE PURPOSES OF THE GEM LISTING RULES)

Mr. Yeung Ho Ting Dennis  
Ms. Leung Yin Fai (*HKICPA, ACCA, CPA Australia*)

### COMPLIANCE OFFICER

Mr. Yeung Ho Ting Dennis

## 公司資料

### 董事會

#### 執行董事

馬烈先生 (*主席*)  
楊浩廷先生  
張艷玲女士  
譚震宇先生 (於二零二三年三月三十一日辭任)

#### 獨立非執行董事

紀貴寶先生  
崔海濱先生  
江培炎先生 (於二零二三年三月三十一日獲委任)  
姜玉娥女士  
李曉華先生  
陳越先生 (於二零二三年六月二十日退任)

### 審核委員會

紀貴寶先生 (*主席*)  
崔海濱先生  
江培炎先生 (於二零二三年三月三十一日獲委任)  
姜玉娥女士  
李曉華先生  
陳越先生 (於二零二三年六月二十日退任)

### 薪酬委員會

崔海濱先生 (*主席*)  
紀貴寶先生  
江培炎先生 (於二零二三年三月三十一日獲委任)  
姜玉娥女士  
李曉華先生  
陳越先生 (於二零二三年六月二十日退任)

### 提名委員會

馬烈先生 (*主席*)  
張艷玲女士  
紀貴寶先生  
崔海濱先生  
江培炎先生 (於二零二三年三月三十一日獲委任)  
姜玉娥女士  
李曉華先生  
陳越先生 (於二零二三年六月二十日退任)

### 授權代表 (就 GEM 上市規則而言)

楊浩廷先生  
梁燕輝女士 (*HKICPA, ACCA, CPA (澳洲)*)

### 合規主任

楊浩廷先生

## COMPANY SECRETARY

Ms. Leung Yin Fai (HKICPA, ACCA, CPA Australia)

## REGISTERED OFFICE IN CAYMAN ISLANDS

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 D2, 5/F, Hoi Bun Industrial Building,  
6 Wing Yip Street, Kwun Tong,  
Kowloon, Hong Kong

## HONG KONG BRANCH SHARE REGISTRAR

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

## CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER AGENT

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

## AUDITOR

Zhonghui Anda CPA Limited  
Certified Public Accountants  
and Registered Public Interest Entity Auditor  
23/F, Tower 2, Enterprise Square Phase Five, 38 Wang Chiu Road,  
Hong Kong

## LEGAL ADVISER

Baker & McKenzie  
14/F, One Taikoo Place  
979 King's Road, Quarry Bay  
Hong Kong

## PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited  
1 Queen's Road Central, Hong Kong

## COMPANY WEBSITE

[www.intechproductions.com](http://www.intechproductions.com)

## STOCK CODE

8446

## 公司秘書

梁燕輝女士 (HKICPA、ACCA、CPA (澳洲))

## 開曼群島註冊辦事處

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

## 總部辦事處及香港主要營業地點

香港九龍  
觀塘榮業街6號  
海濱工業大廈5樓D2室

## 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

## 開曼群島股份過戶登記總處

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

## 核數師

中滙安達會計師事務所有限公司  
執業會計師  
及註冊公眾利益實體核數師  
香港  
宏照道38號企業廣場第五期2座23樓

## 法律顧問

貝克•麥堅時律師事務所  
香港  
鰂魚涌英皇道979號  
太古坊一座14樓

## 主要往來銀行

香港上海滙豐銀行有限公司  
香港皇后大道中1號

## 公司網址

[www.intechproductions.com](http://www.intechproductions.com)

## 股份代號

8446

## FINANCIAL HIGHLIGHTS

## 財務概要

### HIGHLIGHTS

### 概要

#### Six months ended 30 June

截至六月三十日止六個月

		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	Change 變動
Revenue	收益	34,897	11,102	214.3%
Gross profit/(loss)	毛利/(毛損)	13,151	(5,509)	(338.7%)
Loss for the period	期內虧損	(5,965)	(13,776)	(56.7%)
Loss per share (HK cents)	每股虧損(港仙)	(0.42)	(1.71)	(75.4%)

- The Group recorded an unaudited revenue of approximately HK\$34.9 million for the six months ended 30 June 2023, representing an increase of approximately 214.3% as compared with that for the corresponding period in 2022.
- The Group's unaudited loss was approximately HK\$6.0 million for the six months ended 30 June 2023, as compared with a loss of approximately HK\$13.8 million for the corresponding period in 2022.
- The board of Directors (the "Board") does not recommend the payment of dividend for the six months ended 30 June 2023.
- 截至二零二三年六月三十日止六個月，本集團錄得未經審核收益約34.9百萬港元，較二零二二年同期增加約214.3%。
- 截至二零二三年六月三十日止六個月，本集團未經審核虧損約為6.0百萬港元，而二零二二年同期則錄得虧損約13.8百萬港元。
- 董事會(「董事會」)不建議派付截至二零二三年六月三十日止六個月之股息。

## UNAUDITED CONDENSED CONSOLIDATED INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2023

## 截至二零二三年六月三十日止六個月之未經審核簡明綜合中期業績

The Board is pleased to announce the unaudited condensed consolidated interim results of the Group for the three months and six months ended 30 June 2023 together with the unaudited comparative figures for the corresponding periods in 2022, as follows:

董事會欣然宣佈截至二零二三年六月三十日止三個月及六個月之本集團未經審核簡明綜合中期業績，連同二零二二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

### 未經審核簡明綜合損益及其他全面收益表

		Note 附註	Three months ended 30 June 截至六月三十日止 三個月		Six months ended 30 June 截至六月三十日止 六個月	
			2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue</b>	收益	5	<b>20,936</b>	8,816	<b>34,897</b>	11,102
Cost of revenue	服務成本		<b>(11,378)</b>	(9,563)	<b>(21,746)</b>	(16,611)
<b>Gross profit/(loss)</b>	毛利/(毛損)		<b>9,558</b>	(747)	<b>13,151</b>	(5,509)
Other income	其他收入		<b>773</b>	1,031	<b>1,286</b>	1,203
Other gains/(losses), net	其他收益/(虧損)淨額		<b>257</b>	(403)	<b>240</b>	(221)
Administrative expenses	行政開支		<b>(13,593)</b>	(5,239)	<b>(20,357)</b>	(9,494)
<b>Operating loss</b>	經營虧損		<b>(3,005)</b>	(5,358)	<b>(5,680)</b>	(14,021)
Finance income	財務收入	6	<b>9</b>	1	<b>9</b>	1
Finance costs	財務成本	6	<b>(147)</b>	(214)	<b>(294)</b>	(324)
Finance costs, net	財務成本淨額		<b>(138)</b>	(213)	<b>(285)</b>	(323)
<b>Loss before income tax</b>	除所得稅前虧損	7	<b>(3,143)</b>	(5,571)	<b>(5,965)</b>	(14,344)
Income tax credit	所得稅抵免	8	<b>—</b>	568	<b>—</b>	568
<b>Loss for the period</b>	期內虧損		<b>(3,143)</b>	(5,003)	<b>(5,965)</b>	(13,776)

		Three months ended 30 June 截至六月三十日止 三個月		Six months ended 30 June 截至六月三十日止 六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
		Note 附註			
Attributable to:	以下人士應佔：				
— Owners of the Company	— 本公司擁有人		(1,734)	(4,952)	(13,694)
— Non-controlling interests	— 非控股權益		(1,409)	(51)	(82)
			<b>(3,143)</b>	<b>(5,003)</b>	<b>(13,776)</b>
Other comprehensive income:	其他全面收益：				
<i>Items that may be subsequently reclassified to profit or loss:</i>	<i>其後可能重新分類至損益的項目：</i>				
— Exchange difference on translation of foreign operations	— 換算海外業務之匯兌差額		(8,323)	13	13
<b>Total comprehensive expense for the period</b>	<b>期內全面開支總額</b>		<b>(11,466)</b>	<b>(4,990)</b>	<b>(13,763)</b>
Attributable to:	以下人士應佔：				
— Owners of the Company	— 本公司擁有人		(3,142)	(4,939)	(13,681)
— Non-controlling interests	— 非控股權益		(8,324)	(51)	(82)
			<b>(11,466)</b>	<b>(4,990)</b>	<b>(13,763)</b>
<b>Loss per share for attributable to the owners of the Company during the period</b>	<b>期內本公司擁有人應佔每股虧損</b>				
Basic and diluted (HK cents)	基本及攤薄(港仙)	10	<b>(0.21)</b>	(0.62)	(1.71)

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2023

# 未經審核簡明綜合財務狀況表

於二零二三年六月三十日

		Note 附註	30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>Assets</b>	<b>資產</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	11	78,182	60,739
Right-of-use assets	使用權資產		2,680	3,747
Prepayments and deposits	預付款項及按金		4,672	2,438
Goodwill	商譽		489	—
Equity investments at fair value through other comprehensive income	按公平值計入其他全面收益的權益投資		88,501	33,513
Deferred tax asset	遞延稅項資產		853	853
			<b>175,377</b>	101,290
<b>Current assets</b>	<b>流動資產</b>			
Trade receivables	貿易應收款項	12	9,610	11,973
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		191,601	191,571
Amounts due from related parties	應收關聯方款項		4,243	—
Cash and bank balances	現金及銀行結餘		20,958	22,559
			<b>226,412</b>	226,103
<b>Total assets</b>	<b>資產總值</b>		<b>401,789</b>	327,393
<b>Equity</b>	<b>權益</b>			
<b>Capital and reserves attributable to the owners of the Company</b>	<b>本公司擁有人應佔股本及儲備</b>			
Share capital	股本	14	8,132	8,000
Share premium	股份溢價		156,927	56,497
Other reserves	其他儲備		(54)	1,358
Accumulated losses	累計虧損		(18,622)	(15,228)
			<b>146,383</b>	50,627
<b>Non-controlling interests</b>	<b>非控股權益</b>		<b>160,663</b>	170,103
<b>Total equity</b>	<b>權益總額</b>		<b>307,046</b>	220,730



		Note 附註	30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>Liabilities</b>	<b>負債</b>			
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		2,240	309
Contract liabilities	合約負債		880	901
			<b>3,120</b>	1,210
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	貿易應付款項	13	32	165
Other payables and accrued liabilities	其他應付款項及應計負債		79,053	52,218
Amounts due to related parties	應付關聯方款項		—	37,294
Bank borrowings and overdraft	銀行借款及透支		7,480	9,577
Lease liabilities	租賃負債		2,547	3,708
Taxation payable	應付稅項		2,511	2,491
			<b>91,623</b>	105,453
<b>Total liabilities</b>	<b>負債總額</b>		<b>94,743</b>	106,663
<b>Total equity and liabilities</b>	<b>權益及負債總額</b>		<b>401,789</b>	327,393

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2023

# 未經審核簡明綜合權益變動表

截至二零二三年六月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔							Non-controlling interests 非控股權益	Total equity 權益總額	
		Share capital 股本	Share premium 股份溢價	Capital reserve 資本儲備	Exchange reserve 匯兌儲備	Statutory reserve 法定儲備	Investment reserve 投資儲備	Accumulated losses 累計虧損	Total 總計		
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Balance at 1 January 2023	於二零二三年 一月一日的結餘	8,000	56,497	774	313	332	(61)	(15,228)	50,627	170,103	220,730
(Loss)/profit for the period and total comprehensive (expense)/income	期內(虧損)/溢利 及全面(開支)/收益 總額	—	—	—	(1,412)	—	—	(3,394)	(4,806)	(9,488)	(14,294)
Issue of shares	發行股份	132	100,430	—	—	—	—	—	100,562	—	100,562
Acquisition of a subsidiary	收購一間附屬公司	—	—	—	—	—	—	—	—	48	48
Balance at 30 June 2023	於二零二三年 六月三十日的結餘	8,132	156,927	774	(1,099)	332	(61)	(18,622)	146,383	160,663	307,046
Balance at 1 January 2022	於二零二二年 一月一日的結餘	8,000	56,497	774	305	332	—	(4,077)	61,831	(457)	61,374
Loss for the period and total comprehensive expense	期內虧損及 全面開支總額	—	—	—	13	—	—	(13,694)	(13,681)	(82)	(13,763)
Balance at 30 June 2022	於二零二二年 六月三十日的結餘	8,000	56,497	774	318	332	—	(17,771)	48,150	(539)	47,611

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2023

## 未經審核簡明綜合現金流量表

截至二零二三年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Net cash generated from operating activities</b>	經營活動所得現金淨額	<b>18,407</b>	2,749
Purchase of equity investments at fair value through other comprehensive income	購買按公平值計入其他全面收益的權益投資	<b>(50,000)</b>	—
Other investing cash flows (net)	其他投資現金流量(淨額)	<b>(27,617)</b>	(5,166)
<b>Net cash used in investing activities</b>	投資活動所用現金淨額	<b>(77,617)</b>	(5,166)
Proceeds from issue of shares	發行股份所得款項	<b>60,000</b>	—
Other financing cash flows (net)	其他融資現金流量(淨額)	<b>(2,391)</b>	1,500
<b>Net cash generated from financing activities</b>	融資活動所得現金淨額	<b>57,609</b>	1,500
<b>Net decrease in cash and cash equivalents</b>	現金及現金等價物減少淨額	<b>(1,601)</b>	(917)
<b>Cash and cash equivalents at beginning of the period</b>	期初現金及現金等價物	<b>22,559</b>	1,162
<b>Cash and cash equivalents at end of the period</b>	期末現金及現金等價物	<b>20,958</b>	245
<b>Analysis of balances of cash and cash equivalents</b>	現金及現金等價物結餘分析		
Cash at banks and on hand	銀行及手頭現金	<b>20,958</b>	245

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2023

## 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 4 November 2016 as an exempted company with limited liability under the Companies Law (as revised) of the Cayman Islands, as amended, supplemented or otherwise modified from time to time. The address of its registered office is Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands.

The Company is an investment holding company. The Group is principally engaged in (1) the provision of visual display solution services for concerts and events primarily in Hong Kong, Macau, and the People's Republic of China, excluding Hong Kong, Macau and Taiwan for the purpose of this report (the "PRC"), (2) the provision of information technology consulting services in the PRC and (3) the provision of hotel reservation and convention planning services in the PRC.

The Company's shares (the "Shares") were listed on GEM of the Stock Exchange (the "Listing") on 14 June 2017 (the "Listing Date").

On 20 June 2023, a special resolution was passed by the shareholders of the Company in the annual general meeting to change the English name of the Company from "In Technical Productions Holdings Limited" to "Brightstar Technology Group Co., Ltd" and adopt "耀星科技集團股份有限公司" as the dual foreign name in Chinese of the Company. The Certificate of Incorporation on Change of Name was issued by the Registrar of the Companies in the Cayman Islands on 27 June 2023 certifying that the English name of the Company has been changed and the dual foreign name in Chinese of the Company has been adopted accordingly.

The Certificate of Registration of Alteration of Name of Registered Non-Hong Kong Company was issued by the Registrar of Companies in Hong Kong on 21 July 2023 confirming the registration of the new English and Chinese names of the Company in Hong Kong under Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong).

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$"), unless otherwise stated.

# 未經審核簡明綜合財務 報表附註

截至二零二三年六月三十日止六個月

## 1. 一般資料

本公司於二零一六年十一月四日根據開曼群島公司法(經修訂)(經不時修訂、補充或以其他方式修改)在開曼群島註冊成立為獲豁免有限公司。其註冊辦事處地址為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands。

本公司為一間投資控股公司。本集團主要從事(1)主要為香港、澳門及中華人民共和國(就本報告而言不包括香港、澳門及台灣)(「中國」)的演唱會及活動提供視像顯示解決方案服務、(2)在中國提供資訊科技諮詢服務及(3)在中國提供酒店預訂及會議規劃服務。

本公司股份(「股份」)於二零一七年六月十四日(「上市日期」)於聯交所GEM上市(「上市」)。

於二零二三年六月二十日，本公司股東於股東週年大會上通過一項特別決議案，將本公司英文名稱由「In Technical Productions Holdings Limited」更改為「Brightstar Technology Group Co.,Ltd」及採納「耀星科技集團股份有限公司」作為本公司之雙重外語中文名稱。開曼群島公司註冊處處長已於二零二三年六月二十七日發出更改名稱註冊證書，證明本公司英文名稱已更改及本公司之雙重外語中文名稱已獲相應採納。

香港公司註冊處處長已於二零二三年七月二十一日發出註冊非香港公司變更名稱註冊證明書，確認根據香港法例第622章公司條例第16部於香港註冊本公司新英文及中文名稱。

除特別註明外，未經審核簡明綜合財務報表以港元(「港元」)列示。

## 2. BASIS OF PREPARATION

The unaudited condensed consolidated financial information of the Group for the six months ended 30 June 2023 has been prepared in accordance with accounting policies which conform with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) applicable to interim periods and the applicable disclosure provisions of the GEM Listing Rules. However, the unaudited condensed consolidated financial information does not contain sufficient information to constitute an interim financial report as defined in HKFRSs. The unaudited condensed consolidated financial information should be read in conjunction with the consolidated financial statements of the Group for the seven months ended 31 December 2022 included in the annual report of the Company dated 22 March 2023, which has been prepared in accordance with HKFRSs issued by the HKICPA.

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been used in the preparation of these unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group’s consolidated financial statements for the seven months ended 31 December 2022.

The Group has adopted and applied the new standards, amendments to standards and interpretations that have been issued and effective for the accounting periods beginning on 1 January 2023. The adoption of these new standards and amendments to standards has no material impact on the Group’s results and financial position.

The Group has not early adopted those new standards, amendments to standards and interpretations which have been issued by the HKICPA but are not yet effective. The Group is in the process of assessing their impact on the Group’s results and financial position.

## 2. 編製基準

本集團截至二零二三年六月三十日止六個月的未經審核簡明綜合財務資料乃根據符合香港會計師公會（「香港會計師公會」）所頒佈適用於中期期間的香港財務報告準則（「香港財務報告準則」）的會計政策及GEM上市規則的適用披露條文編製。然而，未經審核簡明綜合財務資料並無載有足夠資料構成香港財務報告準則所界定之中期財務報告。未經審核簡明綜合財務資料應與本集團截至二零二二年十二月三十一止七個月的綜合財務報表一併閱讀，該綜合財務報表已載列於本公司日期為二零二三年三月二十二日的年度報告內，該報告乃根據香港會計師公會頒佈的香港財務報告準則編製。

未經審核簡明綜合財務報表根據歷史成本基準編製。

## 3. 主要會計政策概要

編製該等未經審核簡明綜合財務資料所採納之重大會計政策與編製本集團截至二零二二年十二月三十一日止七個月之綜合財務報表所遵循者一致。

本集團已採納及應用已頒佈並於二零二三年一月一日開始的會計期間生效的新準則、準則修訂本及詮釋。採納該等新準則及準則修訂本對本集團業績及財務狀況並無重大影響。

本集團並未提前採納香港會計師公會已頒佈但尚未生效的新準則、準則修訂本及詮釋。本集團現正評估其對本集團業績及財務狀況的影響。

#### 4. FAIR VALUE MEASUREMENTS

The carrying amounts of the Group's financial assets and financial liabilities as reflected in the consolidated statement of financial position approximate their respective fair values.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following disclosures of fair value measurements use a fair value hierarchy that categorises into three levels the inputs to valuation techniques used to measure fair value:

Level 1 inputs: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.

Level 2 inputs: inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs: unobservable inputs for the asset or liability.

The Group's policy is to recognise transfers into and transfers out of any of the three levels as of the date of the event or change in circumstances that caused the transfer.

#### 4. 公平值計量

綜合財務狀況表所示的本集團金融資產及金融負債的賬面值與其各自的公平值相近。

公平值為市場參與者於計量日期進行之有序交易中出售資產所收取或轉移負債所支付之價格。以下公平值計量披露資料所用的公平值架構按用以計量公平值的估值方法所使用的輸入資料分為三個等級：

第一級輸入資料：本集團於計量日期可獲得的相同資產或負債於活躍市場的報價(未經調整)。

第二級輸入資料：除第一級包含的報價外，不論是資產或負債直接或間接的可觀察輸入資料。

第三級輸入資料：資產或負債的不可觀察輸入資料。

本集團之政策為確認截至事件或變化日期導致轉讓的任何三個級別轉入及轉出情況。

(a) Disclosures of level in fair value hierarchy at 30 June 2023:

(a) 於二零二三年六月三十日按公平價值層級的級別披露：

		<b>Fair value measurements as at 30 June 2023 using 於二零二三年 六月三十日 使用以下級別 計量公平值 Level 2 第二級 HK\$'000 千港元</b>	<b>Fair value measurements as at 30 June 2023 using 於二零二三年 六月三十日 使用以下級別 計量公平值 Level 3 第三級 HK\$'000 千港元</b>	<b>Total as at 30 June 2023 於二零二三年 六月三十日 總計 HK\$'000 千港元</b>
<b>Recurring fair value measurements:</b>	<b>經常性公平值計量：</b>			
Equity investments at fair value through other comprehensive income	按公平值計入其他全面收益的權益投資			
Private equity investments	私募股權投資	56,357	32,144	88,501

Disclosures of level in fair value hierarchy at 31 December 2022:

於二零二二年十二月三十一日按公平價值層級的級別披露：

		<b>Fair value measurements as at 31 December 2022 using 於二零二二年 十二月三十一日 使用以下級別 計量公平值 Level 3 第三級 HK\$'000 千港元</b>
<b>Recurring fair value measurements:</b>	<b>經常性公平值計量：</b>	
Equity investments at fair value through other comprehensive income	按公平值計入其他全面收益的權益投資	
Private equity investments	私募股權投資	33,513

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

(b) 按第三級公平值計量的資產及負債對賬：

		<b>Equity investments at fair value through other comprehensive income</b>
		按公平值計入 其他全面收益的 權益投資
		HK\$'000 千港元
At 31 December 2022	於二零二二年十二月三十一日	<b>33,513</b>
Exchange losses	匯兌虧損	<b>(1,369)</b>
At 30 June 2023	於二零二三年六月三十日	<b>32,144</b>

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

The Group's financial controller is responsible for the fair value measurements of assets and liabilities required for financial reporting purposes, including level 3 fair value measurements. The financial controller reports directly to the Board for these fair value measurements. Discussions of valuation processes and results are held between the financial controller and the Board at least twice a year.

(c) 本集團於二零二三年六月三十日所用估值程序及公平值計量所用估值技術以及輸入資料的披露：

本集團的財務總監負責就財務報告進行所需的資產及負債之公平值計量(包括第三級公平值計量)。財務總監就此等公平值計量直接向董事會匯報。財務總監與董事會每年至少兩次討論估值程序及有關結果。



## Level 2 fair value measurements

## 第二級公平值計量

Description	Valuation technique	Inputs	Fair value	Fair value
			30 June 2023	31 December 2022
描述	估值技術	輸入資料	二零二三年六月三十日公平值 HK\$'000 千港元	二零二二年十二月三十一日公平值 HK\$'000 千港元
Equity investments at fair value through other comprehensive income 按公平值計入其他全面收益的權益投資				
Private equity investment 私募股權投資	Latest transaction value 最後交易價值	Latest transaction value 最後交易價值	56,357	—

## Level 3 fair value measurements

## 第三級公平值計量

Description	Valuation technique	Unobservable inputs	Range	Effect on fair value for increase of inputs	Fair value	Fair value
					30 June 2023	31 December 2022
描述	估值技術	不可觀察輸入資料	範圍	增加輸入資料對公平值的影響	二零二三年六月三十日公平值 HK\$'000 千港元	二零二二年十二月三十一日公平值 HK\$'000 千港元
Equity investments at fair value through other comprehensive income 按公平值計入其他全面收益的權益投資						
Private equity investment 私募股權投資	Share of net assets 分佔資產淨值	N/A 不適用	N/A 不適用	N/A 不適用	32,144	33,513

## 5. REVENUE AND SEGMENT INFORMATION

### (a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the amount of revenue can be measured reliably. Revenue from visual display solution services, information technology consulting services and hotel reservation and convention planning services is recognised after each service is performed, while revenue from equipment rental is recognised on a straight-line basis over the term of the lease.

An analysis of the Group's revenue for the reporting period is as follows:

## 5. 收益及分部資料

### (a) 收益

收益於經濟利益將流入本集團及能夠可靠地計量收益金額時確認。視像顯示解決方案服務、資訊科技諮詢服務以及酒店預訂及會議規劃服務的收益於每項服務執行之後被確認，而設備租賃收益於租約期內以直線法確認。

於報告期內本集團收益情況分析如下：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from visual display solution services	視像顯示解決方案服務收益	19,652	8,618	31,468	10,778
Revenue from information technology consulting services	資訊科技諮詢服務收益	405	—	2,432	—
Revenue from hotel reservation and convention planning services	酒店預訂及會議規劃服務收益	829	—	829	—
Equipment rental income	設備租賃收入	50	198	168	324
		<b>20,936</b>	8,816	<b>34,897</b>	11,102

## (b) Segment information

Management has determined the operating segments based on the reports reviewed by the chief operating decision-maker that are used to make strategic decisions. These reports are prepared on the same basis as these unaudited condensed consolidated financial statements.

The chief operating decision-maker is identified as the executive Directors of the Company.

The Group's revenue is attributable to the following geographical markets:

## (b) 分部資料

管理層已根據主要經營決策者審議並用於制訂策略性決策的報告釐定經營分部。有關報告根據與該等未經審核簡明綜合財務報表相同的基準編製。

本公司執行董事已確定為主要經營決策者。

本集團的收益來自以下地區市場：

		Three months ended 30 June		Six months ended 30 June	
		截至六月三十日止三個月		截至六月三十日止六個月	
		2023	2022	2023	2022
		二零二三年	二零二二年	二零二三年	二零二二年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Hong Kong	香港	7,469	8,393	18,167	10,252
PRC	中國	5,830	98	7,857	130
Macau	澳門	6,141	325	6,698	720
Others	其他	1,496	—	2,175	—
		20,936	8,816	34,897	11,102

## (c) Timing of revenue recognition

All timing of revenue recognition is over time for the periods.

## (c) 收益確認時間

於有關期間，所有收益均為隨時間確認。

## 6. FINANCE INCOME/(COSTS), NET

## 6. 財務收入／(成本)淨額

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Bank interest income	銀行利息收入	9	1	9	1
Interest on bank borrowings	銀行借款利息	(104)	(131)	(209)	(199)
Imputed Interest on payables for Right-of-use asset	使用權資產應付款項之估算利息	(43)	(83)	(85)	(125)
Finance costs	財務成本	(147)	(214)	(294)	(324)
Finance costs, net	財務成本淨額	(138)	(213)	(285)	(323)

## 7. LOSS BEFORE INCOME TAX

## 7. 除所得稅前虧損

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Directors' remuneration	董事薪酬	(616)	(554)	(1,880)	(1,011)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	(5,381)	(4,852)	(10,200)	(9,728)

## 8. INCOME TAX CREDIT

Pursuant to the implementation of two-tiered profit tax rates issued by the Inland Revenue Department (“IRD”) from the year of assessment 2018/19 onwards, the Group’s first HK\$2 million of assessable profits under Hong Kong profits tax for the six months ended 30 June 2023 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. Hong Kong profits tax has been provided for at the rate of 16.5% on the estimated assessable profits for the six months ended 30 June 2023.

All PRC subsidiaries of the Company are subject to the PRC Enterprise Income Tax at the rate of 25.0% for the six months ended 30 June 2023 and 2022.

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 for the six months ended 30 June 2023.

## 8. 所得稅抵免

根據稅務局(「稅務局」)自二零一八/一九課稅年度執行的兩級制利得稅稅率，本集團截至二零二三年六月三十日止六個月按香港利得稅制制定的首個2百萬港元應課稅溢利，應以稅率8.25%計算，而剩餘應課稅溢利稅率為16.5%。截至二零二三年六月三十日止六個月的估計應課稅溢利按香港利得稅稅率16.5%計提撥備。

截至二零二三年及二零二二年六月三十日止六個月，本公司所有中國附屬公司須按25.0%稅率繳納中國企業所得稅。

截至二零二三年六月三十日止六個月，本公司之澳門附屬公司估計應課稅收入超過600,000澳門元之部分須按12.0%稅率繳納澳門所得補充稅。

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Deferred income tax	遞延所得稅	—	568	—	568

## 9. DIVIDENDS

The Directors do not recommend the payment of dividend for the six months ended 30 June 2023 (six months ended 30 June 2022: Nil).

## 9. 股息

董事不建議派付截至二零二三年六月三十日止六個月的股息(截至二零二二年六月三十日止六個月：零)。

## 10. LOSS PER SHARE

For the six months ended 30 June 2023 and 2022, the basic loss per Share is calculated based on (i) the loss attributable to owners of the Company and (ii) the weighted average number of Shares issued during the period.

## 10. 每股虧損

截至二零二三年及二零二二年六月三十日止六個月，每股基本虧損乃按(i)本公司擁有人應佔虧損及(ii)期內已發行股份之加權平均數計算。

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss attributable to owners of the Company (HK\$'000)	本公司擁有人應佔虧損(千港元)	(1,734)	(4,952)	(3,394)	(13,694)
Weighted average number of ordinary Shares in issue (thousand shares)	已發行普通股之加權平均數(千股)	807,706	800,000	803,875	800,000
Loss per Share (HK cents)	每股虧損(港仙)	(0.21)	(0.62)	(0.42)	(1.71)

Diluted loss per Share were same as the basic loss per Share as there were no potential dilutive Shares in existence during the reporting period.

每股攤薄虧損與每股基本虧損相同，因為於報告期內並無存在潛在的攤薄股份。

## 11. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2023, the Group acquired property, plant and equipment of approximately HK\$27,626,000 (six months ended 30 June 2022: HK\$5,166,000).

## 11. 物業、廠房及設備

截至二零二三年六月三十日止六個月，本集團已收購約27,626,000港元的物業、廠房及設備(截至二零二二年六月三十日止六個月：5,166,000港元)。

## 12. TRADE RECEIVABLES

		<b>As at 30 June 2023</b> 於二零二三年 六月三十日 HK\$'000 千港元 <b>(Unaudited)</b> (未經審核)	As at 31 December 2022 於二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	<b>20,294</b>	23,426
Less: Provision for impairment of trade receivables	減：貿易應收款項減值撥備	<b>(10,684)</b>	(11,453)
Trade receivables, net	貿易應收款項淨額	<b>9,610</b>	11,973

The Group's trade receivables are settled by cash on delivery or credit period of around 30 to 90 days after provision of services. As at 30 June 2023 and 31 December 2022, an ageing analysis of the trade receivables based on invoice date is as follows:

本集團的貿易應收款項在交貨時或提供服務後約30至90天的信用期內以現金結算。於二零二三年六月三十日及二零二二年十二月三十一日，基於發票日期的貿易應收款項賬齡分析如下：

		<b>As at 30 June 2023</b> 於二零二三年 六月三十日 HK\$'000 千港元 <b>(Unaudited)</b> (未經審核)	As at 31 December 2022 於二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
0-30 days	0至30天	<b>4,083</b>	2,962
31-60 days	31至60天	<b>4,529</b>	1,697
61-90 days	61至90天	<b>982</b>	444
Over 90 days	超過90天	<b>10,700</b>	18,323
		<b>20,294</b>	23,426

### 13. TRADE PAYABLES

The aging analysis of the trade payables as at 30 June 2023 and 31 December 2022, based on the date of receipt of consumables or goods purchased, is as follows:

		<b>As at 30 June 2023</b> 於二零二三年 六月三十日 <b>HK\$'000</b> 千港元 <b>(Unaudited)</b> (未經審核)	<b>As at 31 December 2022</b> 於二零二二年 十二月三十一日 <b>HK\$'000</b> 千港元 <b>(Audited)</b> (經審核)
Over 90 days	超過90日	<b>32</b>	165

### 13. 貿易應付款項

在二零二三年六月三十日及二零二二年十二月三十一日，貿易應付款項按照所接獲消耗品或所採購貨物的日期的賬齡分析如下：

### 14. SHARE CAPITAL

*Authorised:*

Ordinary Shares of HK\$0.01 each as at 30 June 2023, 1 January 2023 and 31 December 2022

法定：

於二零二三年六月三十日、二零二三年一月一日及二零二二年十二月三十一日每股面值0.01港元的普通股

### 14. 股本

	<b>Number of ordinary Shares</b> 普通股數目 '000 千股	<b>Nominal value of ordinary Shares</b> 普通股面值 HK\$'000 千港元
	3,000,000	30,000



## 14. SHARE CAPITAL (CONTINUED)

		<b>Number of ordinary Shares</b>	<b>Nominal value of ordinary Shares</b>	<b>Share premium</b>
		普通股數目	普通股面值	股份溢價
		'000	HK\$'000	HK\$'000
		千股	千港元	千港元
<i>Issued and fully paid:</i>	<i>已發行及繳足：</i>			
Ordinary Shares of HK\$0.01 each as at 1 January 2023 and 31 December 2022	於二零二三年一月 一日及二零二二年 十二月三十一日 每股面值0.01港元 的普通股	800,000	8,000	56,497
Issue of Shares (Note a)	發行股份(附註a)	13,232	132	100,430
Ordinary Shares of HK\$0.01 each as at 30 June 2023	於二零二三年 六月三十日每股 面值0.01港元的 普通股	813,232	8,132	156,927

Note a:

On 8 May 2023, 13,157,894 subscription shares and 74,000 remuneration shares were allotted and issued to ST Ma Ltd and Rainbow Capital (HK) Limited respectively, at the Subscription Price of HK\$7.60 per Share.

附註a:

於二零二三年五月八日，已按認購價每股7.60港元分別向ST Ma Ltd及泓博資本有限公司配發及發行13,157,894股認購股份及74,000股酬金股份。

## 15. COMMITMENTS

As at 30 June 2023, the Group did not have any material capital commitments.

## 15. 承擔

於二零二三年六月三十日，本集團概無任何重大資本承擔。

## 16. MATERIAL RELATED PARTY TRANSACTIONS

### (a) Balances with the related parties

The amounts due from/to related parties were unsecured, interest-free, repayable on demand and denominated in HK\$.

### (b) Compensation of key management personnel

Key management includes directors and other key management of the companies in the Group. The compensation paid or payable to key management for employee services is shown as below:

## 16. 重大關聯方交易

### (a) 與關聯方的結餘

應收／應付關聯方款項為無抵押、免息、按要求償還並以港元計值。

### (b) 主要管理人員薪酬

主要管理人員包括本集團旗下成員公司的董事及其他主要管理人員。就僱員服務而已付或應付主要管理人員的薪酬列示如下：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Salary, bonus and benefit in kind	薪金、花紅及實物 福利	938	695	2,501	1,390
Retirement benefit scheme contribution	退休福利計劃 供款	61	59	127	117
		999	754	2,628	1,507

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### BUSINESS REVIEW

The Group is principally engaged in (1) the provision of visual display solution service for concerts and events primarily in Hong Kong, Macau and the PRC, (2) the provision of information technology consulting services in the PRC and (3) the provision of hotel reservation and convention planning services in the PRC.

#### Visual display solutions

During the six months ended 30 June 2023, the Group was engaged in 196 pop concert shows for Hong Kong and non-Hong Kong artists/bands (2022: 43).

The Group derived approximately 78.1% of its total revenue during the six months ended 30 June 2023 from pop concerts (2022: 29.6%), the majority of which took place in Hong Kong and the PRC. The remainder of the Group's revenue of visual display solutions business was attributable to other live events, including corporate events, exhibitions, sports and recreational events and other live performances, as well as equipment rental.

#### Information technology consulting

During the six months ended 30 June 2023, the revenue of provision of information technology consulting services amounted to approximately HK\$2.4 million (representing 7.0% of the total revenue) (2022: Nil) which was mainly contributed by an information technology project of a customer in the PRC.

#### Hotel reservation and convention planning

In March 2023, the Group started hotel reservation and convention planning services. During the six months ended 30 June 2023, the revenue of provision of hotel reservation and convention planning services amounted to approximately HK\$0.8 million (representing 2.4% of the total revenue) (2022: Nil).

### 業務回顧

本集團主要從事(1)為香港、澳門及中國的演唱會及活動提供視像顯示解決方案服務、(2)於中國提供資訊科技諮詢服務及(3)於中國酒店預訂及會議規劃服務。

#### 顯示解決方案

截至二零二三年六月三十日止六個月，本集團為香港及非香港藝人／樂隊舉行了196場流行音樂演唱會(二零二二年：43場)。

截至二零二三年六月三十日止六個月，本集團總收益的約78.1%來自流行音樂演唱會(二零二二年：29.6%)，大部分在香港及中國進行。本集團餘下的視像顯示解決方案業務收益則來自企業活動、展覽、體育及休閒活動以及其他現場表演等其他現場活動以及設備租賃。

#### 資訊科技諮詢

截至二零二三年六月三十日止六個月，提供資訊科技諮詢服務的收益約為2.4百萬港元(佔總收益的7.0%)(二零二二年：無)，主要由一名中國客戶的資訊科技項目貢獻。

#### 酒店預訂及會議規劃

於二零二三年三月，本集團開始提供酒店預訂及會議規劃服務。截至二零二三年六月三十日止六個月，提供酒店預訂及會議規劃服務的收益約為0.8百萬港元(佔總收益的2.4%)(二零二二年：無)。

## FINANCIAL REVIEW

### Revenue

The Group generates revenue from providing (i) visual display solutions to its customers in relation to pop concert shows and various other live events; (ii) information technology consulting services; (iii) hotel reservation and convention planning services; and (iv) equipment rental.

The following table sets out a breakdown of the Group's revenue by source of income during the six months ended 30 June 2023 with the comparative figures for the six months ended 30 June 2022:

		Six months ended 30 June 2023 截至二零二三年 六月三十日止六個月		Six months ended 30 June 2022 截至二零二二年 六月三十日止六個月	
		HK\$'000	% of total revenue 佔總收益 的百分比	HK\$'000	% of total revenue 佔總收益 的百分比
		千港元		千港元	
Visual display solutions	視像顯示解決方案	31,468	90.1	10,778	97.1
Information technology consulting	資訊科技諮詢	2,432	7.0	—	—
Hotel reservation and convention planning	酒店預訂及會議規劃	829	2.4	—	—
Equipment rental	設備租賃	168	0.5	324	2.9
Total	總計	34,897	100.0	11,102	100.0

During the six months ended 30 June 2023, the Group principally derived its revenue from the provision of visual display solutions, the provision of information technology consulting services and the provision of hotel reservation and convention planning services, which accounted for 90.1% of the Group's total revenue (six months ended 30 June 2022: approximately 97.1%), 7.0% of the Group's total revenue (six months ended 30 June 2022: Nil) and 2.4% of the Group's total revenue (six months ended 30 June 2022: Nil) respectively. The Group's revenue increased by approximately 214.3% from approximately HK\$11.1 million for the six months ended 30 June 2022 to approximately HK\$34.9 million for the six months ended 30 June 2023.

### 財務回顧

### 收益

本集團從(i)為與流行音樂演唱會及多種其他現場活動相關之客戶提供視像顯示解決方案；(ii)資訊科技諮詢服務；(iii)酒店預訂及會議規劃服務；及(iv)設備租賃產生收益。

下表載列於截至二零二三年六月三十日止六個月本集團按收入來源劃分的收益明細及截至二零二二年六月三十日止六個月之比較數字：

截至二零二三年六月三十日止六個月，本集團收益主要來自提供視像顯示解決方案、資訊科技諮詢服務以及酒店預訂及會議規劃服務，分別佔本集團總收益的90.1%（截至二零二二年六月三十日止六個月：約97.1%）、7.0%（截至二零二二年六月三十日止六個月：無）及2.4%（截至二零二二年六月三十日止六個月：無）。本集團收益由截至二零二二年六月三十日止六個月約11.1百萬港元增加約214.3%至截至二零二三年六月三十日止六個月約34.9百萬港元。

## Visual display solutions

The following table sets out a breakdown of the Group's revenue from visual display solutions during the six months ended 30 June 2023 with the comparative figures for the six months ended 30 June 2022. For the purpose of revenue breakdown presentation, other live events include corporate events, sports and recreation events, exhibitions and other live performances.

## 視像顯示解決方案

下表載列截至二零二三年六月三十日止六個月本集團來自視像顯示解決方案之收益明細及截至二零二二年六月三十日止六個月之比較數字。就呈列收益明細而言，其他現場活動包括企業活動、體育及休閒活動、展覽、以及其他現場表演。

		Six months ended 30 June 2023 截至二零二三年六月三十日止六個月				Six months ended 30 June 2022 截至二零二二年六月三十日止六個月			
		No. of shows	Revenue	% of total revenue from visual display solutions	Average revenue per show	No. of shows	Revenue	% of total revenue from visual display solutions	Average revenue per show
		演出數目	收益 (HK\$'000) (千港元)	百分比	平均收益 (HK\$'000) (千港元)	演出數目	收益 (HK\$'000) (千港元)	百分比	平均收益 (HK\$'000) (千港元)
Pop concerts	流行音樂演唱會	196	27,243	86.6	139	43	3,287	30.5	76
Other live events	其他現場活動	188	4,225	13.4	22	493	7,491	69.5	15
Total revenue from visual display solutions	視像顯示解決方案總收益	384	31,468	100.0	82	536	10,778	100.0	20

The increase in revenue from pop concerts was mainly attributable to the effect of (i) the increase in the number of pop concert shows undertaken by the Group from 43 for the six months ended 30 June 2022 to 196 for the six months ended 30 June 2023; and (ii) the increase in the average revenue per show for pop concerts from approximately HK\$76,000 for the six months ended 30 June 2022 to approximately HK\$139,000 for the six months ended 30 June 2023.

來自流行音樂演唱會的收益增加乃主要由於(i)本集團承接的流行音樂演唱會場數由截至二零二二年六月三十日止六個月的43場增加至截至二零二三年六月三十日止六個月的196場；及(ii)流行音樂演唱會每場演出的平均收益由截至二零二二年六月三十日止六個月的約76,000港元增加至截至二零二三年六月三十日止六個月的約139,000港元的影響所致。

The decrease in revenue from other live events was mainly attributable to the net-off effect of (i) the decrease in the number of other live events undertaken by the Group from 493 for the six months ended 30 June 2022 to 188 for the six months ended 30 June 2023, and (ii) the increase in the average revenue per show for other live events from approximately HK\$15,000 for the six months ended 30 June 2022 to HK\$22,000 for the six months ended 30 June 2023.

來自其他現場活動的收益減少乃主要由於(i)本集團承接的其他現場活動數量由截至二零二二年六月三十日止六個月的493場減少至截至二零二三年六月三十日止六個月的188場；及(ii)其他現場活動每場演出的平均收益由截至二零二二年六月三十日止六個月的約15,000港元增加至截至二零二三年六月三十日止六個月的22,000港元的抵銷影響所致。

## Revenue analysis by geographical location

The following table sets out a breakdown of the revenue of the Group from pop concerts by geographical location during the six months ended 30 June 2023 with comparative figures for the six months ended 30 June 2022:

## 按地理位置劃分的收益分析

下表載列截至二零二三年六月三十日止六個月本集團按地理位置劃分的流行音樂演唱會的收益明細及截至二零二二年六月三十日止六個月之比較數字：

		Six months ended 30 June 2023 截至二零二三年六月三十日止六個月				Six months ended 30 June 2022 截至二零二二年六月三十日止六個月			
		No. of shows	Revenue (HK\$'000) (千港元)	% of total revenue from visual display solutions 佔視像顯示解決方案總收益的百分比	Average revenue per show 每場演出的平均收益 (HK\$'000) (千港元)	No. of shows	Revenue (HK\$'000) (千港元)	% of total revenue from visual display solutions 佔視像顯示解決方案總收益的百分比	Average revenue per show 每場演出的平均收益 (HK\$'000) (千港元)
Pop concerts	流行音樂演唱會								
Hong Kong	香港	116	15,196	55.8	131	39	2,644	80.4	68
PRC	中國	45	4,532	16.6	101	—	—	—	—
Macau	澳門	26	5,340	19.6	205	—	—	—	—
Others	其他	9	2,175	8.0	242	4	643	19.6	161
Total revenue from pop concerts	流行音樂演唱會總收益	196	27,243	100.0	139	43	3,287	100.0	76

The following table sets out a breakdown of the revenue of the Group from other live events by geographical location during the six months ended 30 June 2023 with comparative figures for the six months ended 30 June 2022:

下表載列截至二零二三年六月三十日止六個月本集團按地理位置劃分的其他現場活動的收益明細及截至二零二二年六月三十日止六個月之比較數字：

		Six months ended 30 June 2023 截至二零二三年六月三十日止六個月				Six months ended 30 June 2022 截至二零二二年六月三十日止六個月			
		No. of shows	Revenue (HK\$'000) (千港元)	% of total revenue from visual display solutions 估 視像顯示 解決方案 總收益的 百分比	Average revenue per show 每場 演出的 平均收益 (HK\$'000) (千港元)	No. of shows	Revenue (HK\$'000) (千港元)	% of total revenue from visual display solutions 估 視像顯示 解決方案 總收益的 百分比	Average revenue per show 每場 演出的 平均收益 (HK\$'000) (千港元)
				演出數目	收益			百分比	平均收益
Other live events	其他現場活動								
Hong Kong	香港	158	2,803	66.3	18	453	7,356	98.1	16
PRC	中國	12	64	1.5	5	9	64	0.9	7
Macau	澳門	18	1,358	32.2	75	30	7	0.1	0.2
Others	其他	—	—	—	—	1	64	0.9	64
Total revenue from other live events	其他現場活動 總收益	188	4,225	100.0	22	493	7,491	100.0	15

## Information technology consulting

During the six months ended 30 June 2023, the revenue of provision of information technology consulting services amounted to approximately HK\$2.4 million (representing 7.0% of the total revenue) (2022: Nil) which was mainly contributed by an information technology project of a customer in the PRC.

## Hotel reservation and convention planning

In March 2023, the Group started hotel reservation and convention planning services. During the six months ended 30 June 2023, the revenue of provision of hotel reservation and convention planning services amounted to approximately HK\$0.8 million (representing 2.4% of the total revenue) (2022: Nil).

## Gross profit/(loss) and gross profit/(loss) margin

The gross profit of the Group for the six months ended 30 June 2023 amounted to approximately HK\$13.2 million (2022: gross loss of approximately HK\$5.5 million), representing a gross profit margin of approximately 37.7% (2022: gross loss margin of approximately 49.6%). The change from the gross loss margin to gross profit margin was mainly attributable to the increase in revenue.

## Income tax expense

The Group is subject to income tax on an enterprise basis on profits arising in or derived from the jurisdictions in which members of the Group are domiciled and operate.

During the six months ended 30 June 2023 and the six months ended 30 June 2022, all PRC subsidiaries of the Company were subject to the PRC Enterprise Income Tax at the rate of 25.0%.

Pursuant to the implementation of the two-tiered profit tax rates issued by the IRD from the year of assessment 2018/19 onwards, the Group's first HK\$2 million of assessable profits under Hong Kong profits tax for the six months ended 30 June 2023 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. During the six months ended 30 June 2023, no Hong Kong profits tax has been provided for as the Group did not generate any estimated assessable profit (six months ended 30 June 2022: same).

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 during the six months ended 30 June 2023 and the six months ended 30 June 2022.

## 資訊科技諮詢

截至二零二三年六月三十日止六個月，提供資訊科技諮詢服務的收益約為2.4百萬港元（佔總收益的7.0%）（二零二二年：無），主要由一名中國客戶的資訊科技項目貢獻。

## 酒店預訂及會議規劃

於二零二三年三月，本集團開始提供酒店預訂及會議規劃服務。截至二零二三年六月三十日止六個月，提供酒店預訂及會議規劃服務的收益約為0.8百萬港元（佔總收益的2.4%）（二零二二年：無）。

## 毛利／（毛損）及毛利／（毛損）率

本集團截至二零二三年六月三十日止六個月的毛利約為13.2百萬港元（二零二二年：毛損約為5.5百萬港元），毛利率約為37.7%（二零二二年：毛損率約為49.6%）。由錄得毛損率轉為錄得毛利率，乃主要由於收益增加所致。

## 所得稅開支

本集團須就產生或源自本集團成員公司所處及經營所在司法權區的溢利繳納企業所得稅。

於截至二零二三年六月三十日止六個月及截至二零二二年六月三十日止六個月，本公司的所有中國附屬公司須按25.0%稅率繳納中國企業所得稅。

根據稅務局自二零一八／一九課稅年度起執行的兩級制利得稅稅率，本集團截至二零二三年六月三十日止六個月之應課稅溢利首2百萬港元須按稅率8.25%計算香港利得稅，而剩餘應課稅溢利須按稅率16.5%計算。於截至二零二三年六月三十日止六個月，本公司並無計提香港利得稅，乃因本集團並無產生任何估計應課稅溢利（截至二零二二年六月三十日止六個月：相同）。

截至二零二三年六月三十日止六個月及截至二零二二年六月三十日止六個月，本公司之澳門附屬公司須就估計應課稅收入超過600,000澳門元的部分按12.0%稅率繳納澳門所得補充稅。



Our income tax expenses changed from approximately HK\$0.6 million of income tax credit for the year ended 30 June 2022 to approximately no income tax expense for the six months ended 30 June 2023.

### Loss for the period

As a result of the foregoing, the Group's loss was approximately HK\$6.0 million for the six months ended 30 June 2023, as compared with a loss of approximately HK\$13.8 million for the corresponding period in 2022. The loss was mainly due to the revenue for the six months not being able to cover the relatively high cost of services and administrative expenses (including the high equipment depreciation cost). Although the revenue for the six months ended 30 June 2023 has increased by HK\$23.8 million compared with the corresponding period in 2022, the increment was still not able to compensate the cost of services and administrative expenses during the period.

## LIQUIDITY AND CAPITAL RESOURCES

### Financial Resources, Liquidity and Capital Structure

The Group finances its operations primarily through cash generated from operating activities and interest-bearing bank borrowing, overdrafts and finance leases. The Group recorded net current assets of approximately HK\$134.8 million as at 30 June 2023 (31 December 2022: net current assets of approximately HK\$120.7 million).

As at 30 June 2023, the Group's current ratio was approximately 2.47 (31 December 2022: approximately 2.14) and the Group's gearing ratio calculated based on the total debt (including shareholder's loans) at the end of the period divided by total equity at the end of the period was approximately 5.1% (31 December 2022: approximately 23.5%). The decrease of the Group's gearing ratio in the six months ended 30 June 2023 was mainly due to the issue of Shares to set off the shareholder loans.

As at 30 June 2023, the maximum limit of the banking facilities available to the Group amounted to HK\$13 million. The bank borrowings were denominated in Hong Kong dollars, repayable within one year or on demand and interest-bearing at floating rates from 3.5% to 7.7% per annum (31 December 2022: 3.4% to 6.6% per annum).

所得稅開支由截至二零二二年六月三十日止年度的所得稅抵免約0.6百萬港元轉變為截至二零二三年六月三十日止六個月的所得稅開支約零港元。

### 期內虧損

由於以上因素，截至二零二三年六月三十日止六個月，本集團的虧損約為6.0百萬港元，而二零二二年同期則錄得虧損約13.8百萬港元。出現虧損，乃主要由於六個月期間的收益無法填補高昂相對較高的服務成本及行政開支（包括高額的設備折舊成本）。儘管截至二零二三年六月三十日止六個月的收益較二零二二年同期增加23.8百萬港元，惟增幅仍無法補償期內服務成本及行政開支。

## 流動資金及資本資源

### 財務資源、流動資金及資本架構

本集團主要通過經營活動產生的現金以及計息銀行借款、透支及融資租賃為其經營提供資金。本集團於二零二三年六月三十日錄得流動資產淨值約為134.8百萬港元（二零二二年十二月三十一日：流動資產淨值約為120.7百萬港元）。

於二零二三年六月三十日，本集團的流動比率約為2.47（二零二二年十二月三十一日：約2.14）及本集團的資產負債比率按期末債務總額（包括股東貸款）除以期末權益總額計算約為5.1%（二零二二年十二月三十一日止年度：約23.5%）。本集團資產負債比率於截至二零二三年六月三十日止六個月減少乃主要由於發行股份以抵銷股東貸款。

於二零二三年六月三十日，本集團最大限額銀行融資為13百萬港元。銀行借款以港元計值，須於一年內或按要求償還，並按浮動年利率3.5%至7.7%（二零二二年十二月三十一日：年利率3.4%至6.6%）計息。

As at 30 June 2023, the capital structure of the Group consisted of equity attributable to owners of the Company of approximately HK\$146.4 million, comprising issued share capital and reserves.

The Shares were listed on GEM of the Stock Exchange on 14 June 2017. There has been no change in the capital structure of the Group since then.

## FOREIGN CURRENCY EXPOSURE RISKS

The Group operates mainly in the PRC and Hong Kong and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to certain purchases with United States dollars (“US\$”) and Macau Patacas (“MOP”). Foreign exchange risk arises when future commercial transactions, recognised assets and liabilities are denominated in a currency that is not the group entities’ functional currency. The Group however did not engage in any derivatives agreements and did not commit to any financial instrument to hedge its foreign exchange exposure during the six months ended 30 June 2023.

## TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the six months ended 30 June 2023. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group’s liquidity position to ensure that the liquidity structure of the Group’s assets, liabilities and other commitments can meet its funding requirements from time to time.

## SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES

On 23 May 2023, Guangzhou Yiciyuan Technology Company Limited\* (廣州異次元科技有限公司), an indirect wholly-owned subsidiary of the Company (as the purchaser) and Guangzhou Lingjing Smart Technology Company Limited\* (廣州靈境智慧科技有限公司) (as the vendor) entered into a sale and purchase agreement, pursuant to which the purchaser has conditionally agreed to acquire, and the vendor has conditionally agreed to sell 10% of the registered capital of Shenzhen Evolution Equation Technology Company Limited\* (深圳市進化方程科技有限公司) at a consideration of RMB50,000,000 in cash. For details, please refer to the announcement of the Company dated 23 May 2023.

Saved as disclosed above, during the six months ended 30 June 2023, the Group did not have any significant investments, material acquisitions nor disposals of subsidiaries and affiliated companies.

於二零二三年六月三十日，本集團資本架構包括本公司擁有人應佔之權益約146.4百萬港元(包括已發行股本及儲備)。

股份於二零一七年六月十四日於聯交所GEM上市。此後，本集團資本架構概無變動。

## 外匯風險

本集團主要在中國及香港經營，並面臨各種貨幣風險所引起的外匯風險，主要指若干以美元(「美元」)及澳門元(「澳門元」)進行的購買。當未來商業交易以及已確認資產及負債並非以集團實體功能貨幣計值時，則會出現外匯風險。然而，於截至二零二三年六月三十日止六個月，本集團並未涉及任何衍生工具協議及並無訂立任何金融工具以對沖外匯風險。

## 庫務政策

本集團對其庫務政策採取審慎的財務管理方法，因此截至二零二三年六月三十日止六個月整段期間保持了健康的流動資金狀況。本集團力求通過持續的信貸評估及對其客戶財務狀況進行評估以降低信用風險。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團資產、負債及其他承擔的流動資金結構滿可足其不時之資金需求。

## 重大投資、重大收購及出售附屬公司

於二零二三年五月二十三日，本公司的間接全資附屬公司廣州異次元科技有限公司(作為買方)與廣州靈境智慧科技有限公司(作為賣方)訂立買賣協議，據此，買方有條件同意收購及賣方有條件同意出售深圳市進化方程科技有限公司10%註冊資本，現金代價為人民幣50,000,000元。有關詳情，請參閱本公司日期為二零二三年五月二十三日的公告。

除上述披露外，截至二零二三年六月三十日止六個月內，本集團沒有其他重大投資、重大收購或出售附屬公司及聯屬公司。

## CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 June 2023, the Group did not have any material capital commitments or any material contingent liabilities.

## DIVIDEND

The Board does not recommend the payment of a dividend for the six months ended 30 June 2023.

## PLEDGE OF ASSETS

As at 30 June 2023, the Group did not have any pledged short-term bank deposits as security for the Group's banking facilities (31 December 2022: Nil).

## PRINCIPAL RISKS AND UNCERTAINTIES

The business operations and results of the Group may be affected by various factors, some of which are external causes and some are inherent to the business. The principal risks and uncertainties are summarized as follows:

## 資本承擔及或有負債

於二零二三年六月三十日，本集團並無任何重大資本承擔或任何重大或有負債。

## 股息

董事會不建議派付截至二零二三年六月三十日止六個月之股息。

## 資產抵押

於二零二三年六月三十日，本集團並無任何已抵押短期銀行存款，作為本集團銀行融資之抵押(二零二二年十二月三十一日：無)。

## 主要風險及不明朗因素

本集團之業務營運及業績受多項因素影響，當中有部分為外部因素，有部分則為與業務有關的固有因素。主要風險及不明朗因素概述如下：

### Principal risks and uncertainties facing the Group

本集團所面臨之主要風險及不明朗因素

### Directors' approach to addressing these risks and uncertainties

董事處理該等風險及不明朗因素的方法

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Failure to obtain new orders could materially affect the Group's financial performance</li><li>• 無法取得新訂單或會對本集團之財務表現造成重大影響</li><li>• The Group relies on the performance of its project management staff</li><li>• 本集團依賴其項目管理員工的表現</li><li>• The Group relies on its ability to successfully meet customers' requirements by delivering its visual display solutions, information technology consulting services and hotel reservation &amp; convention planning services in a timely manner</li><li>• 本集團依賴其透過及時提供視像顯示解決方案、資訊科技諮詢服務以及酒店預訂及會議規劃服務以成功滿足客戶要求的能力</li></ul> | <ul style="list-style-type: none"><li>• The Group has constantly built up good relationship with key customers and actively solicited new customers</li><li>• 本集團一直與主要客戶建立良好關係，並積極與新客戶接洽</li><li>• The Group has constantly provided training to project management staff to enhance their performance</li><li>• 本集團一直提供培訓予項目管理員工，以改善彼等的表現</li><li>• The Group has a dedicated project team to work closely with the customers for delivery of services in a timely manner</li><li>• 本集團具備專責項目團隊，與客戶緊密合作，以及時提供服務</li></ul> |
|--|--|

## Principal risks and uncertainties facing the Group 本集團所面臨之主要風險及不明朗因素

- The Group relies on its equipment suppliers to supply equipment for certain projects and its subject to risk arising from the late performance or poor performance by such suppliers
- 本集團依賴其設備供應商就若干項目供應設備，並承受有關供應商延遲履約或表現欠佳的風險
- The Group relies on a small number of customers for its information technology consulting services business
- 本集團依賴資訊科技諮詢服務業務的少數客戶

## Directors' approach to addressing these risks and uncertainties

### 董事處理該等風險及不明朗因素的方法

- The Group has a dedicated technical team to closely monitor the development and manufacturing process of the relevant equipment in the production sites of the equipment suppliers to ensure the relevant equipment is produced with agreed standard in a timely manner
- 本集團具備專責技術團隊以於設備供應商的生產現場密切監察相關設備之開發及製作過程，以確保相關設備乃按協定標準及時生產
- The Group has maintained good relationship with these customers and actively solicited new customers
- 本集團與該等客戶保持良好關係並積極與新客戶接洽

## EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2023, the Group engaged a total of 117 employees (30 June 2022: 45) including the Directors. For the six months ended 30 June 2023, total staff costs amounted to approximately HK\$17.4 million (six months ended 30 June 2022: approximately HK\$2.2 million). Remuneration (including employees' benefits) is maintained at an attractive level and reviewed on a periodic basis. Employees' salary and relevant benefits are determined on the basis of performance, qualification, experience, positions and the Group's business performance.

## 僱員及薪酬政策

於二零二三年六月三十日，本集團共聘用117名僱員（二零二二年六月三十日：45名），其中包括董事。截至二零二三年六月三十日止六個月，員工成本總額約為17.4百萬港元（二零二二年六月三十日止六個月：2.2百萬港元）。薪酬（包括僱員福利）維持在有吸引力的水平，並定期審查。僱員薪酬及相關福利乃根據彼等的表現、資質、經驗、職位以及本集團業務表現確定。

## EVENTS AFTER THE REPORTING PERIOD

With effect from 1 August 2023, the stock short names of the Company for trading in the Shares on GEM of the Stock Exchange and the logo of the Company have been changed. For details, please refer to the announcement of the Company dated 27 July 2023.

Save as disclosed in Note 1 of this report and the above, the Directors are not aware of any significant event requiring disclosure that has taken place subsequent to 30 June 2023 and up to the date of this report.

## 報告期後事項

自二零二三年八月一日起，本公司於聯交所GEM用作股份買賣的股份簡稱和本公司的標誌均有所更改。有關詳情，請查閱本公司日期為二零二三年七月二十七日的公佈。

除本報告附註一及上述所披露者外，於二零二三年六月三十日起至本報告日期，董事並不知悉有發生任何須予披露的重大事件。

## AUDIT COMMITTEE

The Company has established an audit committee on 19 May 2017 (the “**Audit Committee**”) with written terms of reference in compliance with Rules 5.28 to 5.29 of the GEM Listing Rules. The primary duties of the Audit Committee are to review the Company’s draft annual, interim and quarterly financial reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing and supervising the financial reporting process and internal control procedures of the Group. The Audit Committee currently comprises five independent non-executive Directors, namely Mr. Cui Hai Bin, Ms. Jiang Yu E, Mr. Ji Gui Bao, Mr. Jiang Peiyan and Mr. Li Xiao Hua. Mr. Ji Gui Bao is the chairman of the Audit Committee.

The Audit Committee has reviewed this report and the unaudited condensed consolidated results of the Group for the six months ended 30 June 2023 and the effectiveness of internal control system of the Group.

## PURCHASE, SALE OR REDEMPTION OF THE COMPANY’S LISTED SECURITIES

The Directors confirm that during the six months ended 30 June 2023, there has been no purchase, sale or redemption of the Company’s listed securities by the Company.

## DIRECTORS’ AND CONTROLLING SHAREHOLDERS’ INTERESTS IN COMPETING BUSINESS

During the six months ended 30 June 2023, the Directors are not aware of any business and interest of the Directors nor the controlling shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group.

## DIRECTORS’ SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding Directors’ securities transactions on terms no less than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries of all Directors, the Company confirms that all of the Directors complied with such required standard of dealings and its code of conduct regarding directors’ securities transactions during the six months ended 30 June 2023.

## 審核委員會

本公司已遵照GEM上市規則第5.28條至第5.29條於二零一七年五月十九日成立審核委員會(「**審核委員會**」)，並訂有書面職權範圍。審核委員會主要職責為審查本公司的年度、中期及季度財務報告之草擬本及賬目，並就此向董事會提供建議及意見。審核委員會亦負責審查及監督本集團財務申報過程及內部控制程序。審核委員會目前由五名獨立非執行董事(即崔海濱先生、姜玉娥女士、紀貴寶先生、江培炎先生及李曉華先生)組成。紀貴寶先生為審核委員會主席。

審核委員會已審閱本報告及本集團截至二零二三年六月三十日止六個月之未經審核簡明綜合業績及本集團內部控制制度的有效性。

## 購買、出售或贖回本公司上市證券

董事確認，截至二零二三年六月三十日止六個月，本公司概無購買、出售或贖回本公司的上市證券。

## 董事及控股股東在競爭業務中的權益

截至二零二三年六月三十日止六個月，董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人(定義見GEM上市規則)擁有任何對本集團業務構成或可能構成競爭的業務及權益，亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

## 董事證券交易

本公司已採納一套董事證券交易行為守則，其條款不遜於GEM上市規則第5.48條至第5.67條所載之規定交易標準。本公司對所有董事作出具體查詢後，確認所有董事於截至二零二三年六月三十日止六個月均遵守所規定的交易標準及董事證券交易行為守則。

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

As at 30 June 2023, the interests and short positions of the Directors or the chief executive of the Company 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 (“SFO”)) (i) as recorded in the register required to be kept under section 352 of the SFO; or (ii) as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors as referred to in Rule 5.46 of the GEM Listing Rules:

### (i) Interests in the Company

Name of Director	Capacity/Nature of interest	Number of Shares (Note 1) 股份數目 (附註1)	Percentage of shareholding 股權百分比
Mr. Ma Lie 馬烈先生	Interest in a controlled corporation (Note 2) 受控法團權益(附註2)	453,157,894 (L)	55.72%
Mr. Yeung Ho Ting Dennis 楊浩廷先生	Interest in a controlled corporation (Note 3) 受控法團權益(附註3)	56,000,000 (L)	6.89%
Ms. Jiang Yu E 姜玉娥女士	Beneficial Owner 實益擁有人	2,994,000 (L)	0.37%
Mr. Cui Hai Bin 崔海濱先生	Beneficial Owner 實益擁有人	1,000,000 (L)	0.12%
Ms. Zhang Yan Ling 張艷玲女士	Beneficial Owner 實益擁有人	1,988,000 (L)	0.24%

Notes:

- The letter “L” denotes the person’s long position in the Shares.
- ST Ma Ltd is wholly owned by Mr. Ma Lie, a chairman, an executive Director and controlling shareholder of the Company.
- Next Vision Management Limited (“Next Vision”) was beneficially owned by Mr. Yeung Ho Ting Dennis as to 75%. By virtue of the SFO, Mr. Yeung Ho Ting Dennis was deemed to be interested in the Shares held by Next Vision.

附註：

- 字母「L」代表相關人士於股份中的好倉。
- ST Ma Ltd由本公司主席、執行董事及控股股東馬烈先生全資擁有。
- Next Vision Management Limited(「Next Vision」)由楊浩廷先生實益擁有75%。根據證券及期貨條例，楊浩廷先生被視為於Next Vision所持股份中擁有權益。

## 董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉

於二零二三年六月三十日，董事或本公司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(i)記存於根據證券及期貨條例第352條規定須存置的登記冊的權益及淡倉；或(ii)根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益及淡倉如下：

### (i) 於本公司之權益

**(ii) Interest in associated corporation of the Company**      **(ii) 於本公司的相聯法團之權益**

<b>Name of Director</b>	<b>Name of associated company</b>	<b>Capacity</b>	<b>Number of Shares</b> (Note 1) 股份數目 (附註1)	<b>Percentage of shareholding</b> 股權百分比
Mr. Ma Lie 馬烈先生	ST Ma Ltd (Note 2) ST Ma Ltd (附註2)	Beneficial owner 實益擁有人	50,000,000 (L)	100.0%

Notes:

1. The letter "L" denotes the person's long position in the Shares.
2. ST Ma Ltd is wholly owned by Mr. Ma Lie, a chairman, an executive Director and controlling shareholder of the Company.

附註：

1. 字母「L」代表相關人士於股份中的好倉。
2. ST Ma Ltd由本公司主席、執行董事及控股股東馬烈先生全資擁有。

Save as disclosed above, as at 30 June 2023, none of the Directors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) (i) as recorded in the register required to be kept under section 352 of the SFO; or (ii) as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors as referred to in Rule 5.46 of the GEM Listing Rules.

除上文所披露者外，於二零二三年六月三十日，概無董事或本公司最高行政人員於本公司或其相關法團(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(i)記存於根據證券及期貨條例第352條規定須存置的登記冊的權益或淡倉；或(ii)根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益或淡倉。

**INTERESTS AND SHORT POSITIONS OF THE SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN SHARES AND UNDERLYING SHARES**

As at 30 June 2023, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had or were deemed to have interests or short positions in Shares or underlying Shares as recorded in the register required to be kept by the Company under Section 336 of the SFO.

**主要股東及其他人士於股份及相關股份中的權益及淡倉**

於二零二三年六月三十日，據董事所知，下列人士(本公司董事或最高行政人員除外)於股份或相關股份中擁有或被視為擁有記存於本公司根據證券及期貨條例第336條規定須存置的登記冊的權益或淡倉。

Name of Shareholder	Capacity/Nature of interest	Number of Shares held/ Interested (Note 1) 持有／擁有權益股份數目 (附註1)	Percentage of shareholding 股權百分比
董事姓名	身份／權益性質		
ST Ma Ltd (Note 2) ST Ma Ltd (附註2)	Beneficial owner 實益擁有人	453,157,894 (L)	55.72%
Next Vision (Note 3) Next Vision (附註3)	Beneficial owner 實益擁有人	56,000,000 (L)	6.89%

Notes:

- The letter "L" denotes the person's long position in the Shares.
- ST Ma Ltd is wholly owned by Mr. Ma Lie, a chairman, an executive Director and controlling shareholder of the Company.
- Next Vision was beneficially owned by Mr. Yeung Ho Ting Dennis as to 75%. By virtue of the SFO, Mr. Yeung Ho Ting Dennis was deemed to be interested in the Shares held by Next Vision.

附註：

- 字母「L」代表相關人士於股份中的好倉。
- ST Ma Ltd由本公司執行董事及控股股東馬烈先生全資擁有。
- Next Vision由楊浩廷先生實益擁有75%。根據證券及期貨條例，楊浩廷先生被視為為Next Vision所持股份中擁有權益。

Save as disclosed above, as at 30 June 2023, the Directors have not been notified by any person who had interests or short positions in the Shares or underlying Shares as recorded in the register required to be kept pursuant to Section 336 of the SFO.

除上文披露者外，於二零二三年六月三十日，概無任何人士已經知會董事於股份或相關股份擁有須記存於根據證券及期貨條例第336條規定存置的登記冊的權益或淡倉。

## SHARE OPTION SCHEME

The Company conditionally adopted a share option scheme (the "Scheme") on 19 May 2017. The terms of the Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules. No share option has been granted since the adoption of the Scheme and there was no share option outstanding as at 30 June 2023.

## 購股權計劃

本公司於二零一七年五月十九日有條件地採納購股權計劃（「該計劃」）。該計劃之條款符合GEM上市規則第23章之條文。自採納該計劃以來概無授予購股權及於二零二三年六月三十日概無未行使之購股權。



## CORPORATE GOVERNANCE

The Company is firmly committed to maintaining and ensuring a high level of corporate governance standards and will review and improve the corporate governance practices and standards constantly. The Company has complied with the code provisions set out in the CG Code (as defined below) contained in Appendix 15 to the GEM Listing Rules (the “CG Code”) during the six months ended 30 June 2023.

## COMMUNICATION WITH SHAREHOLDERS

The Company believes that maintaining a high level of transparency is a key to enhancing investor relations. It is committed to a policy of open and timely disclosure of corporate information to its shareholders and investment public. The Company updates the shareholders on its latest business developments and financial performance through its quarterly, interim and annual reports and communicates with the shareholders through annual general meetings and extraordinary general meetings. In compliance with the requirements of the GEM Listing Rules, the Company issued regular reports, announcements, circulars and notice of general meetings. Always updated with the latest information, the corporate website of the Company ([www.intechproductions.com](http://www.intechproductions.com)) has provided an effective communication platform to the public and the shareholders.

## OUTLOOK

The Group will make steady progress in accordance with its business plans and its actual operational conditions, so as to facilitate effective implementation of the business objectives of the Company and bring benefits from it.

Apart from the above, the Group will actively explore investment opportunities related to visual display technology and other related information technology in the future to diversify its business scope, thereby creating long-term value for shareholders and the Group.

By order of the Board  
**Brightstar Technology**  
**Group Co., Ltd**  
**Ma Lie**  
*Chairman*

Hong Kong, 14 August 2023

## 企業管治

本公司堅定不移地維持及確保保持高水準的企業管治標準，不斷檢討及完善企業管治常規及標準。本公司於截至二零二三年六月三十日止六個月已遵守GEM上市規則附錄15所載企業管治守則(定義如下)(「企業管治守則」)所載守則條文。

## 股東通訊

本公司認為保持高水準的透明度是加強投資者關係的關鍵。本公司秉持向股東及公眾投資者公開及時披露企業資訊的政策。本公司通過季度、中期及年度報告向股東更新最新業務發展情況和財務業績，並通過股東週年大會及股東特別大會與股東溝通。按照GEM上市規則的規定，本公司定期發佈報告、公告、通函及股東大會通告。本公司的公司網站([www.intechproductions.com](http://www.intechproductions.com))會持續發佈最新資訊，為公眾及股東提供了有效的溝通平台。

## 展望

本集團將按照其業務規劃，並結合實際運營情況穩步推進業務發展，以有效落實本公司的各項業務目標並從中獲利。

除上述者外，本集團未來將積極探索有關視像顯示技術及其他相關資訊科技的投資機遇，以多元化發展其業務範疇，從而為股東及本集團創造長期價值。

承董事會命  
**耀星科技集團股份**  
**有限公司**  
*主席*  
**馬烈**

香港，二零二三年八月十四日