



# NNK Group Limited

## 年年卡集團有限公司

Incorporated in the Cayman Islands with limited liability

於開曼群島註冊成立的有限公司

Stock Code 股份代號：3773

中期報告  
INTERIM REPORT  
**2020**

# Table of Contents

## 目錄

		Page 頁次
Corporate Information	公司資料	2
Management Discussion and Analysis	管理層討論及分析	5
Other Information	其他資料	16
Report on Review of Condensed Consolidated Financial Statements	簡明綜合財務報表的審閱報告	24
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income	簡明綜合損益及其他全面收益表	26
Condensed Consolidated Statement of Financial Position	簡明綜合財務狀況表	27
Condensed Consolidated Statement of Changes in Equity	簡明綜合權益變動表	29
Condensed Consolidated Statement of Cash Flows	簡明綜合現金流量表	30
Notes to The Condensed Consolidated Financial Statements	簡明綜合財務報表附註	32

# Corporate Information

## 公司資料

### BOARD OF DIRECTORS

#### Executive Directors

Mr. HUANG Junmou (*Chairman*)

Mr. YANG Hua (*Chief Executive Officer*)

#### Non-executive Directors

Mr. LI Xiangcheng

Mr. XU Xinhua

Mr. YU Zida

#### Independent Non-executive Directors

Mr. LIN Zhangxi

Mr. QIAN Haomin

Ms. ZHAO Jinlin

### JOINT COMPANY SECRETARIES

Mr. WONG Wai Tung

Ms. WONG Wai Ling

### AUTHORISED REPRESENTATIVES

Mr. HUANG Junmou

Ms. WONG Wai Ling

### AUDIT COMMITTEE

Ms. ZHAO Jinlin (*Chairlady*)

Mr. QIAN Haomin

Mr. LIN Zhangxi

### REMUNERATION COMMITTEE

Mr. LIN Zhangxi (*Chairman*)

Mr. HUANG Junmou

Ms. ZHAO Jinlin

### NOMINATION COMMITTEE

Mr. HUANG Junmou (*Chairman*)

Ms. ZHAO Jinlin

Mr. QIAN Haomin

### 董事會

#### 執行董事

黃俊謀先生 (*主席*)

楊華先生 (*首席執行官*)

#### 非執行董事

李享成先生

許新華先生

喻子達先生

#### 獨立非執行董事

林漳希先生

錢昊旻先生

趙晉琳女士

### 聯席公司秘書

王惟東先生

黃慧玲女士

### 授權代表

黃俊謀先生

黃慧玲女士

### 審核委員會

趙晉琳女士 (*主席*)

錢昊旻先生

林漳希先生

### 薪酬委員會

林漳希先生 (*主席*)

黃俊謀先生

趙晉琳女士

### 提名委員會

黃俊謀先生 (*主席*)

趙晉琳女士

錢昊旻先生

**REGISTERED OFFICE IN THE CAYMAN ISLANDS**

PO Box 309, Ugland House  
Grand Cayman, KY1-1104  
Cayman Islands

**HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN THE PRC**

5/F, Building F5  
TCL International E City  
No. 1001 Zhongshan Yuan Road  
Nanshan District, Shenzhen, PRC

**PRINCIPAL PLACE OF BUSINESS IN HONG KONG**

40th Floor, Sunlight Tower  
No. 248 Queen's Road East  
Wanchai, Hong Kong

**PRINCIPAL SHARE REGISTRAR**

Maples Fund Services (Cayman) Limited  
PO Box 1093, Boundary Hall  
Cricket Square  
Grand Cayman, KY1-1102  
Cayman Islands

**HONG KONG SHARE REGISTRAR**

Computershare Hong Kong Investor Services Limited  
Shops 1712-1716  
17th Floor Hopewell Centre  
183 Queen's Road East  
Wanchai  
Hong Kong

**LEGAL ADVISORS**

***As to Hong Kong law:***

Sidley Austin  
Level 39, Two International Finance Centre  
8 Finance Street  
Central  
Hong Kong

**開曼群島註冊辦事處**

PO Box 309, Ugland House  
Grand Cayman, KY1-1104  
Cayman Islands

**總部及中國主要營業地點**

中國深圳市南山區  
中山園路1001號  
TCL國際E城F5棟5樓

**香港主要營業地點**

香港灣仔  
皇后大道東248號  
陽光中心40樓

**主要股份過戶登記處**

Maples Fund Services (Cayman) Limited  
PO Box 1093, Boundary Hall  
Cricket Square  
Grand Cayman, KY1-1102  
Cayman Islands

**香港證券登記處**

香港中央證券登記有限公司  
香港  
灣仔  
皇后大道東183號  
合和中心17樓  
1712-1716室

**法律顧問**

***香港法律：***

盛德國際律師事務所  
香港  
中環  
金融街8號  
國際金融中心二期39樓

# Corporate Information

## 公司資料

### *As to Cayman Islands law:*

Maples and Calder  
53rd Floor, The Center  
99 Queen's Road Central  
Hong Kong

### AUDITOR

Deloitte Touche Tohmatsu  
*Registered Public Interest Entity Auditors*  
35/F, One Pacific Place  
88 Queensway  
Hong Kong

### PRINCIPAL BANKERS

Shenzhen Tairan Sub-branch,  
China Construction Bank Co., Limited  
1st Floor, No. 304 Building, Third Area  
Che Gongmiao Tairan Industrial Area  
Futian District, Shenzhen, PRC

Shenzhen Wanxiang Sub-branch,  
Bank of China Limited  
No. 10-16, 1st Floor, Dingfeng Building  
No. 1036 Baoan Road South  
Luohu District, Shenzhen, PRC

Shenzhen Baozhong Sub-branch,  
China Everbright Bank Co., Limited  
No. A98-A106, 1st Floor, Hongfa Lingyu Block 4  
No. 1004 Chuangye Yi Road  
Baoan District, Shenzhen, PRC

### STOCK CODE

3773

### COMPANY'S WEBSITE

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

### *開曼群島法律：*

邁普達律師事務所  
香港  
皇后大道中99號  
中環中心53樓

### 核數師

德勤•關黃陳方會計師行  
*註冊公眾利益實體核數師*  
香港  
金鐘道88號  
太古廣場一座35樓

### 主要往來銀行

中國建設銀行股份有限公司深圳市泰然支行  
中國深圳市福田區  
車公廟泰然工業區  
第三小區304棟首層

中國銀行股份有限公司  
深圳市萬象支行  
中國深圳市羅湖區  
寶安南路1036號  
鼎豐大廈首層10號-16號

中國光大銀行股份有限公司  
深圳市寶中支行  
中國深圳市寶安區  
創業一路1004號  
宏發領域四棟首層A98-A106號

### 股份代號

3773

### 公司網站

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

# Management Discussion and Analysis

## 管理層討論及分析

The board (the “Board”) of directors (the “Directors”) of NNK Group Limited (the “Company”) hereby presents the unaudited consolidated interim results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 June 2020, together with the comparative figures for the corresponding period in 2019.

### BUSINESS REVIEW

The Group is principally engaged in providing mobile top-up services to mobile users through electronic banking systems of PRC banks, offline channels including convenience stores, mobile phone stores and other third party retailer chains, and other channels including third-party online platforms, its own websites and WeChat public account.

In the beginning of 2020, the outbreak of COVID-19 has affected various businesses. The PRC government enacted draconian quarantine measures, strict travel restrictions and the extension of Lunar New Year Holiday in response to the COVID-19 epidemic. Business activities were disrupted and causing serious impact such as the loss of market, increasing credit losses, worsening the cashflow position or even liquidation, to many businesses. Market participants within the mobile top-up industry were also affected to different extent, especially the temporary suspension of operation of physical stores due to the COVID-19 safety concerns that declined the transaction volume from offline channels. In addition, certain companies within the mobile top-up industry were forced to suspend their services during the COVID-19 epidemic when there was decline in transaction volume and they were unable to recover the credit sales on time to replenish the working capital for procuring top-up credit.

年年卡集團有限公司(「本公司」)董事(「董事」)會(「董事會」)謹此呈報本公司及其附屬公司(統稱為「本集團」)截至二零二零年六月三十日止六個月的未經審核綜合中期業績連同二零一九年同期的比較數字。

### 業務回顧

本集團主要從事通過國內銀行的電子銀行系統、線下渠道(包括便利店、手機店及其他第三方連鎖零售商)以及其他渠道(包括第三方線上平台、其自有網站及微信公眾號)向手機用戶提供手機話費充值服務。

二零二零年初，COVID-19爆發影響了各行各業。為應對COVID-19疫情，中國政府實施嚴厲的隔離措施、嚴格的出行限制並延長農曆新年假期。業務活動出現中斷並對眾多企業造成嚴重的影響，例如丟失市場、信貸虧損不斷增加、現金流狀況持續惡化甚至引發清盤。手機話費充值行業的市場參與者亦受到不同程度的影響，尤其是由於存在COVID-19的安全考慮，導致實體店暫時停止運營，從而降低了線下渠道的交易量。此外，在手機話費充值行業中的某些公司由於交易量下降以及無法及時收回除銷款項以補充採購手機話費充值金額所需營運資金而被迫在COVID-19疫情期間暫停服務。

## Management Discussion and Analysis

### 管理層討論及分析

The Group has strived to maintain its operation during the COVID-19 epidemic. In recent years, the Group has adjusted its business strategy to focus on expanding its bank network and deepening its cooperation with major PRC banks. As at 30 June 2020, the Group had cooperative relationships with 66 (as at 31 December 2019: 66) PRC banks, including five largest state-owned commercial banks and 10 of 12 nation-wide joint stock commercial banks. The Group became the first specialized mobile top-up service provider through electronic banking systems with services covering nation-wide networks operated by the PRC telecommunication operators in 2006. Over the past decade, the Group has dedicated substantial efforts and technical resources to improve 007ka top-up platform, and it worked with the PRC banks to design and develop systems to provide quality services to its customers. As a result of the Group's efforts, the Group has been able to meet stringent technological requirements set by the PRC banks with its secure and reliable mobile top-up service platform, so that the Group was able to provide secure and reliable mobile top-up service during the COVID-19 epidemic. The number of mobile top-up requests processed by 007ka top-up platform was approximately 67.8 million for the six months ended 30 June 2020, representing an increase of approximately 22.8% as compared with approximately 55.1 million for the six months ended 30 June 2019. Moreover, due to our long-term established relationship with major PRC banks, the Group could recover sufficient cashflow from the transactions during the COVID-19 epidemic and hence ensure liquidity for business operation. The gross transaction value via electronic banking systems increased by approximately 35.3% to approximately RMB3,771.3 million for the six months ended 30 June 2020 from approximately RMB2,787.8 million for the six months ended 30 June 2019.

本集團致力在COVID-19疫情期間維持運營。近年來，本集團調整了業務策略，重點擴充其銀行網絡及與主要國內銀行加強合作。於二零二零年六月三十日，本集團與66家（二零一九年十二月三十一日：66家）國內銀行（包括五大國有商業銀行及12家全國性股份制商業銀行其中10家）有合作關係。於二零零六年，本集團成為首家通過電子銀行系統提供手機話費充值服務的專業服務供應商，服務覆蓋中國電信運營商運營的全國性網絡。過去十年，本集團投入大量精力及技術資源完善007ka話費充值平台，並與國內銀行合作設計及開發系統以向其客戶提供優質服務。在本集團的努力下，本集團得以通過其安全可靠的手機話費充值服務平台滿足國內銀行設定的嚴格技術要求，使本集團能夠在COVID-19疫情期間提供安全可靠的手機話費充值服務。截至二零二零年六月三十日止六個月，007ka話費充值平台所處理的手機話費充值請求數目約67.8百萬宗，較截至二零一九年六月三十日止六個月約55.1百萬宗增加約22.8%。此外，由於我們與主要國內銀行的長期合作關係，本集團可在COVID-19疫情期間自交易收回足夠的現金流，從而確保業務經營的流動性。透過電子銀行系統進行的交易總值由截至二零一九年六月三十日止六個月約人民幣2,787.8百萬元增加約35.3%至截至二零二零年六月三十日止六個月約人民幣3,771.3百萬元。



## Management Discussion and Analysis 管理層討論及分析

The Group's cost control measures from last year has seen remarkable results. The Group has successfully reduced in commission fee rates charged by certain PRC banks. The Group has streamlined downstream channels and terminated cooperation with several third-party channel partners that charged higher commission rates and reduced the scale of offline channels. The commission fees charged by PRC banks and other channels for handling mobile top-up service requests via their electronic systems decreased to RMB7.6 million for the six months ended 30 June 2020 from RMB9.2 million for the six months ended 30 June 2019. The establishment of research and development and customer service centre in Chengdu resolved the problem of high staff costs of recruiting technicians and customer service officers in Shenzhen. Total staff cost decreased to RMB7.7 million for the six months ended 30 June 2020 from RMB8.4 million for the six months ended 30 June 2019. Moreover, given the Group's reputation in the mobile top-up industry and uninterrupted service during the COVID-19 epidemic, the Group was able to source much favourable top-up credits from its suppliers. The average discount rate that the Company received from the PRC telecommunication operators, their distributors and other channels increased from approximately 0.7% for the six months ended 30 June 2019 to approximately 1.0% for the six months ended 30 June 2020.

As a result of the cumulative effects of foregoing, the profit attributable to owners of the Company for the six months ended 30 June 2020 was approximately RMB17.5 million, as compared to profit attributable to owners of the Company for the six months ended 30 June 2018 of approximately RMB0.4 million.

本集團去年以來的成本控制措施取得了顯著成效。本集團已成功降低國內幾家主要銀行收取的佣金費率。本集團已精簡下游渠道，並與數家收取較高佣金費率的第三方渠道合作夥伴終止合作關係，以及縮減線下渠道的規模。國內銀行及其他渠道就通過其電子系統處理手機話費充值服務請求收取的佣金由截至二零一九年六月三十日止六個月的人民幣9.2百萬元減少至截至二零二零年六月三十日止六個月的人民幣7.6百萬元。在成都設立研發及客戶服務中心解決了在深圳招聘技術人員及客戶服務人員產生的高昂員工成本問題。員工成本總額由截至二零一九年六月三十日止六個月的人民幣8.4百萬元減少至截至二零二零年六月三十日止六個月的人民幣7.7百萬元。此外，考慮到本集團在手機話費充值行業的聲譽以及COVID-19疫情期間無間斷服務，本集團能夠自其供應商獲得更加優惠的手機話費充值額度。本公司自中國電信運營商、其分銷商及其他渠道獲得的平均折扣率由截至二零一九年六月三十日止六個月約0.7%增加至截至二零二零年六月三十日止六個月約1.0%。

由於上述各項的累計影響，本公司擁有人於截至二零二零年六月三十日止六個月的應佔溢利約為人民幣17.5百萬元，而本公司擁有人於截至二零一九年六月三十日止六個月的應佔溢利約為人民幣0.4百萬元。



# Management Discussion and Analysis

## 管理層討論及分析

### OUTLOOK

With the fierce competition within the industry and the uncertainty of the COVID-19 epidemic, the mobile top-up service industry in the PRC continues to face challenges. As the COVID-19 epidemic has begun to be under control in the PRC and the physical stores were gradually resumed operation, and the PRC telecommunication operators and their distributors were adjusting their strategies, the discount rates offered by them have been declined after the date of the reporting period. Average discount rate that the Company received from the PRC telecommunication operators, their distributors and other channels decreased to 0.8% in July 2020 from 1% for the six months ended 30 June 2020. The Group expected that the results for the second half of 2020 would be affected by the fluctuation of the discount rates. Regardless, the Group will leverage its extensive experiences and competitive advantages in the mobile top-up service industry to enhance cooperation with PRC banks and the operators, and expand the Group's service offerings in existing channels. Moreover, the Group will also continue to optimize the Group's operational procedure to reduce the operating cost and improve the efficiency of its workflow.

### 展望

隨著業內的激烈競爭以及COVID-19疫情的不確定性，中國手機話費充值服務行業持續面臨挑戰。由於COVID-19疫情在中國已開始受到控制，實體店逐步恢復經營，且中國電信運營商及其分銷商正調整策略，報告期日期後其提供的折扣率有所下降。本公司自中國電信運營商、其分銷商及其他渠道獲得的平均折扣率由截至二零二零年六月三十日止六個月的1%降至二零二零年七月的0.8%。本集團預計二零二零年下半年的業績將受到折扣率波動的影響。儘管如此，本集團仍將依託其在手機話費充值服務行業的豐富經驗及競爭優勢，加強與國內銀行及營運商的合作，並在現有渠道增加本集團提供的服務。而且，本集團亦將繼續優化本集團的營運程序，以降低營運成本及提升其工作流程的效率。

### FINANCIAL REVIEW

#### Revenue

For the six months ended 30 June 2020, the Group recorded a revenue of approximately RMB39.1 million, representing an increase of approximately 55.6% as compared with approximately RMB25.1 million for the corresponding period in 2019. The increase was primarily due to the increase in mobile top-up requests via electronic banking systems and the increase of average discount rate received from the PRC telecommunication operators and their distributors during the interim period.

#### Gross Transaction Value with Mobile Users

The gross transaction value with mobile users increased by approximately 14.4% to approximately RMB4,092.3 million for the six months ended 30 June 2020 from approximately RMB3,577.9 million for the six months ended 30 June 2019. As at 30 June 2020, the gross transaction value via electronic banking systems increased by approximately 35.3% to approximately RMB3,771.3 million for the six months ended 30 June 2020 from approximately RMB2,787.8 million for the six months ended 30 June 2019. The gross transaction value through offline channels and other channels including third-party online platforms, the Company's own website and WeChat public account decreased by approximately 59.4% to approximately RMB321.0 million for the six months ended 30 June 2020 from approximately RMB790.1 million for the six months ended 30 June 2019. The increase in the gross transaction values via electronic banking systems was mainly caused by the deepening cooperation with major PRC banks. The decrease in the gross transaction values through offline channels and other channels was resulted from the temporary suspension of operation of physical stores due to the outbreak of COVID-19 and the streamline of the downstream channels.

### 財務回顧

#### 收益

截至二零二零年六月三十日止六個月，本集團錄得收益約人民幣39.1百萬元，較二零一九年同期約人民幣25.1百萬元增加約55.6%。增加主要由於本中期間通過電子銀行系統提出的手機話費充值請求出現增加，以及獲中國電信運營商及其分銷商提供的平均折扣率增加。

#### 與手機用戶的交易總值

與手機用戶的交易總值由截至二零一九年六月三十日止六個月約人民幣3,577.9百萬元增加約14.4%至截至二零二零年六月三十日止六個月約人民幣4,092.3百萬元。於二零二零年六月三十日，通過電子銀行系統的交易總值由截至二零一九年六月三十日止六個月約人民幣2,787.8百萬元增加約35.3%至截至二零二零年六月三十日止六個月約人民幣3,771.3百萬元。通過線下渠道及其他渠道（包括第三方網上平台、本公司自有網站及微信公眾號）的交易總值由截至二零一九年六月三十日止六個月約人民幣790.1百萬元減少約59.4%至截至二零二零年六月三十日止六個月約人民幣321.0百萬元。通過電子銀行系統的交易總值增加主要由於與中國主要銀行的合作加深所致。通過線下渠道及其他渠道的交易總值減少是由於COVID-19爆發導致實體店暫時停止運營及精簡下游渠道所致。

# Management Discussion and Analysis

## 管理層討論及分析

### Gross Transaction Value with PRC Telecommunication Operators, their Distributors and other Channels

The average discount rate that the Company received from the PRC telecommunication operators, their distributors and other channels increased from approximately 0.7% for the six months ended 30 June 2019 to approximately 1.0% for the six months ended 30 June 2020. The gross transaction value with the PRC telecommunication operators, their distributors and other channels increased by approximately 14.1% for the six months ended 30 June 2020 as compared to the six months ended 30 June 2019, which was in line with the increase in the gross transaction value with mobile users.

### Cost of Revenue

Cost of revenue decreased by approximately 14.0% to approximately RMB9.0 million for the six months ended 30 June 2020 from approximately RMB10.5 million for the six months ended 30 June 2019, primarily due to decrease in commission fees charged by PRC banks and other channels for handling mobile top-up service requests via their electronic systems, as a result of reduction of the rates for commission fees charged by certain PRC banks and the cease of cooperation with certain third-party channel partners charging higher commission rates.

### Gross Profit and Gross Profit Margin

As a result of the increase in the gross transaction value and discount rate and decrease in cost of revenue, gross profit increased by approximately 103.5% to approximately RMB29.7 million for the six months ended 30 June 2020 from approximately RMB14.6 million for the six months ended 30 June 2019.

The Group's overall gross profit margin increased to approximately 76.0% for the six months ended 30 June 2020 from approximately 58.1% for the six months ended 30 June 2019, primarily attributable to the increase in average discount rate received from the PRC telecommunication operators and their distributors and decrease in cost of revenue.

### 與中國電信運營商、其分銷商及其他渠道的交易總值

本公司獲中國電信運營商、其分銷商及其他渠道提供的平均折扣率由截至二零一九年六月三十日止六個月約0.7%，增加至截至二零二零年六月三十日止六個月約1.0%。截至二零二零年六月三十日止六個月，與中國電信運營商、其分銷商及其他渠道的交易總值較截至二零一九年六月三十日止六個月增加約14.1%，這與手機用戶的交易總值的增幅一致。

### 收益成本

收益成本由截至二零一九年六月三十日止六個月約人民幣10.5百萬元減少約14.0%至截至二零二零年六月三十日止六個月約人民幣9.0百萬元，主要由於國內銀行及其他渠道就透過其電子系統辦理手機話費充值服務請求所收取的佣金費用減少，此乃由於國內幾家銀行所收取的佣金費率減少，且不再與收取較高佣金費率的若干第三方渠道合作夥伴合作。

### 毛利及毛利率

基於交易總值及折扣率增加及收益成本減少，毛利由截至二零一九年六月三十日止六個月約人民幣14.6百萬元增加約103.5%至截至二零二零年六月三十日止六個月約人民幣29.7百萬元。

本集團的整體毛利率由截至二零一九年六月三十日止六個月約58.1%增加至截至二零二零年六月三十日止六個月約76.0%，主要歸因於從中國電信運營商及其分銷商獲得的平均折扣率增加以及收益成本減少所致。

# Management Discussion and Analysis

## 管理層討論及分析

### Other Income and expenses

Other income and expenses increased by approximately 16.9% to approximately RMB4.1 million for the six months ended 30 June 2020 from approximately RMB3.5 million for the six months ended 30 June 2019. The increase in other income and expenses was primarily due to two (for the six months ended 30 June 2019: one) government subsidies of approximately RMB2.8 million (for the six months ended 30 June 2019: RMB1.0 million) were granted to the Group for the six months ended 30 June 2020 in relation to research and development expenses incurred in prior years and one-off support from Shenzhen bureau to enterprises in digital economy sector, and the decrease in income on additional credit from the PRC tax bureau for the input value added tax of approximately RMB0.7 million.

### Distribution and Selling Expenses

Distribution and selling expenses decreased by approximately 49.3% to approximately RMB2.2 million for the six months ended 30 June 2020 from approximately RMB4.4 million for the six months ended 30 June 2019, primarily attributable to the decrease in staff cost and sales promotion expenses.

### Administration Expenses

Administration expenses increased by approximately 15.5% to approximately RMB10.6 million for the six months ended 30 June 2020 from approximately RMB9.2 million for the six months ended 30 June 2019, primarily attributable to increase in professional and consultants' fees for business development.

### Research and Development Expenses

Research and development expenses decreased by approximately 14.1% to approximately RMB2.9 million for the six months ended 30 June 2020 from approximately RMB3.3 million for the six months ended 30 June 2019, primarily due to the decrease in staff cost.

### 其他收入及開支

其他收入及開支由截至二零一九年六月三十日止六個月約人民幣3.5百萬元增加約16.9%至截至二零二零年六月三十日止六個月約人民幣4.1百萬元。其他收入及開支增加主要由於截至二零二零年六月三十日止六個月本集團就過往年度產生的研發開支以及深圳有關部門向數字經濟領域企業發放的一次性扶持資金而獲授兩筆（截至二零一九年六月三十日止六個月：一筆）政府補貼約人民幣2.8百萬元（截至二零一九年六月三十日止六個月：人民幣1.0百萬元），及中國稅務局給予進項增值稅的額外抵免額收入減少約人民幣0.7百萬元所致。

### 分銷及銷售開支

分銷及銷售開支由截至二零一九年六月三十日止六個月約人民幣4.4百萬元減少約49.3%至截至二零二零年六月三十日止六個月約人民幣2.2百萬元，主要因員工成本及營銷開支減少所致。

### 行政開支

行政開支由截至二零一九年六月三十日止六個月約人民幣9.2百萬元增加約15.5%至截至二零二零年六月三十日止六個月約人民幣10.6百萬元，主要歸因於業務發展的專業和諮詢費用增加。

### 研發開支

研發開支由截至二零一九年六月三十日止六個月約人民幣3.3百萬元減少約14.1%至截至二零二零年六月三十日止六個月約人民幣2.9百萬元，主要歸因於員工成本減少。

# Management Discussion and Analysis

## 管理層討論及分析

### Finance Costs

Finance costs decreased by approximately 33.3% to approximately RMB0.6 million for the six months ended 30 June 2020 from approximately RMB0.9 million for the six months ended 30 June 2019, primarily due to the decrease in average bank borrowings as compared with the corresponding period in 2019.

### Income Tax Expense

No provision for income tax expenses were made for the six month ended 30 June 2020 and 2019 as the assessable profit was absorbed by tax loss or no assessable profit was generated by the relevant subsidiary of the Company.

### Profit for the Period attributable to Owners of the Company

As a result of the cumulative effects of foregoing, profit for the six months ended 30 June 2020 was approximately RMB17.5 million, as compared with the profit for the six months ended 30 June 2019 of approximately RMB0.4 million.

### Liquidity, Financial Resources and Capital Structure

The Group's working capital was funded by cash from operating activities, bank loans and proceeds from global offering.

As at 30 June 2020, cash and cash equivalents of the Group was approximately RMB87.2 million, as compared with approximately RMB117.3 million as at 31 December 2019. The Group reported net current assets of approximately RMB201.7 million as at 30 June 2020, as compared with approximately RMB183.6 million as at 31 December 2019. The Group's current ratio was approximately 4.43 as at 30 June 2020, as compared with approximately 3.01 as at 31 December 2019.

### 財務成本

財務成本由截至二零一九年六月三十日止六個月約人民幣0.9百萬元減少約33.3%至截至二零二零年六月三十日止六個月約人民幣0.6百萬元，主要由於平均銀行借款較二零一九年同期減少。

### 所得稅開支

由於應課稅溢利已被稅務虧損抵銷或本公司相關附屬公司並無產生應課稅溢利，故並無就截至二零二零年及二零一九年六月三十日止六個月計提所得稅開支撥備。

### 本公司擁有人應佔期內溢利

由於上述各項的累計影響，截至二零二零年六月三十日止六個月產生溢利約人民幣17.5百萬元，而截至二零一九年六月三十日止六個月產生溢利約人民幣0.4百萬元。

### 流動資金、財務資源及資本結構

本集團的營運資金由經營活動所得現金、銀行貸款及全球發售所得款項撥付。

於二零二零年六月三十日，本集團的現金及現金等價物約為人民幣87.2百萬元，而於二零一九年十二月三十一日約為人民幣117.3百萬元。於二零二零年六月三十日，本集團呈報的流動資產淨值約為人民幣201.7百萬元，而於二零一九年十二月三十一日約為人民幣183.6百萬元。於二零二零年六月三十日，本集團的流動比率約為4.43，而於二零一九年十二月三十一日約為3.01。

# Management Discussion and Analysis

## 管理層討論及分析

The bank borrowings of the Group was RMB20.0 million as at 31 December 2019. As at 31 December 2019, the total bank borrowings, being interest-bearing bank borrowings which were denominated in Renminbi, carried interest rates at 5.90% per annum and were repayable in one year. There were no bank borrowings outstanding as at 30 June 2020.

The Group currently does not adopt any financial instruments for hedging purposes, however, the management will consider the usage of financial instrument for hedging purpose when the need arises.

### Trade Receivables

Trade receivables mainly represent receivables from PRC banks in relation to our mobile top-up service. Trade receivables increased from approximately RMB105.9 million for the year ended 31 December 2019 to approximately RMB116.2 million for the six months ended 30 June 2020, primary reflecting the increase in proportion of transactions with longer credit period (about 30 to 60 days from invoice date) due to deepening cooperation with major PRC banks for their promotion activities.

Trade receivables turnover days (calculated by the average of the beginning and ending balances of trade receivables of the year/period, divided by the gross transactions value with mobile users for the year/period and multiplied by 365 days for the year ended 31 December 2019 or 182 days for the six months ended 30 June 2020) for the six months ended 30 June 2020 was 5 days (for the year ended 31 December 2019: 6 days). The Company will continue to monitor the credit risk by ongoing review the settlement of customers, and evaluate the credit limits annually accordingly to the track record and financial position of the counterparties.

本集團於二零一九年十二月三十一日的銀行借款為人民幣20.0百萬元。於二零一九年十二月三十一日，總銀行借款（以人民幣計值的附息銀行借款）按每年5.90%的利率計息並須於一年內償還。於二零二零年六月三十日，並無未償還銀行借款。

本集團目前並無採納任何金融工具作對沖，但管理層在需要時將考慮使用金融工具作對沖。

### 貿易應收款項

貿易應收款項主要指應就手機話費充值服務向國內銀行收取的款項。貿易應收款項由截至二零一九年十二月三十一日止年度約人民幣105.9百萬元增至截至二零二零年六月三十日止六個月約人民幣116.2百萬元，主要反映就國內主要銀行的推廣服務與之加深合作，導致信用期（自發票日期起計約30至60天）較長的交易佔比增加。

截至二零二零年六月三十日止六個月，貿易應收款項周轉天數（按年／期內貿易應收款項的期初及期末結餘的平均值除以年／期內手機用戶交易總值，再乘以365天（截至二零一九年十二月三十一日止年度）或乘以182天（截至二零二零年六月三十日止六個月）計算）為5天（截至二零一九年十二月三十一日止年度：6天）。本公司將繼續監察信貸風險，根據往績紀錄及對手方的財務狀況持續檢討客戶結算情況並按年評估信用額度。

# Management Discussion and Analysis

## 管理層討論及分析

### Gearing Ratio

As at 30 June 2020, the gearing ratio (calculated by dividing bank borrowings by total equity as at the end of the period) of the Group decreased to nil from approximately 0.11 as at 31 December 2019, primarily attributable to the bank borrowings fully repaid as at 30 June 2020.

### Capital Expenditures

For the six months ended 30 June 2020, the Group had capital expenditure of approximately RMB0.1 million, as compared with approximately RMB0.1 million for the six months ended 30 June 2019. The expenditure was mainly related to the acquisition of property, plant and equipment for replacement in daily operations.

### Significant Investments

During the six months ended 30 June 2020, the Group did not have any significant investments.

### Capital Commitments

As at 30 June 2020, the Group did not have any material capital commitments.

### Foreign Exchange Risk

The Group's reporting currency is in Renminbi to which the Group's material transactions are denominated. The net proceeds from global offering are denominated in Hong Kong Dollars, which exposed the Group to market risk arising from changes in foreign exchange rate. The Group currently does not have a foreign currency hedging policy, however, the management of the Group will monitor foreign exchange exposure closely and consider the usage of hedging instruments when the need arises.

### Charges on Assets

As at 30 June 2020, the Group did not have any asset charges.

### Contingent Liabilities and Guarantees

As at 30 June 2020, the Group did not have any significant contingent liabilities and guarantees.

### 負債比率

本集團的負債比率(按銀行借款除以期末總權益計算)由二零一九年十二月三十一日約0.11下降至二零二零年六月三十日的零，主要歸因於銀行借款於二零二零年六月三十日已悉數償還。

### 資本開支

與截至二零一九年六月三十日止六個月約人民幣0.1百萬元比較，截至二零二零年六月三十日止六個月，本集團的資本開支約為人民幣0.1百萬元。有關開支主要關於在日常營運中購置物業、廠房及設備以作更換。

### 重大投資

於截至二零二零年六月三十日止六個月，本集團並無任何重大投資。

### 資本承擔

於二零二零年六月三十日，本集團並無任何重大資本承擔。

### 外匯風險

本集團的呈報貨幣為人民幣，而本集團的重大交易是以人民幣計值。全球發售所得款項淨額乃以港元計值，使本集團面對因外匯匯率變動而產生的市場風險。本集團現時並無外匯對沖政策，然而，本集團管理層會密切監控外匯風險，並於需要時考慮採用對沖工具。

### 抵押資產

於二零二零年六月三十日，本集團並無任何抵押資產。

### 或然負債及擔保

於二零二零年六月三十日，本集團並無任何重大或然負債及擔保。



### FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

There was no specific plan for material investments or capital assets as at 30 June 2020.

### MATERIAL ACQUISITIONS OR DISPOSALS

During the six months ended 30 June 2020, there was no material acquisition or disposal of subsidiaries, associates and joint ventures by the Group.

### INTERIM DIVIDENDS

The Board did not recommend the payment of interim dividend for the six months ended 30 June 2020 (for the six months ended 30 June 2019: nil).

### EMPLOYMENT AND REMUNERATION POLICY

As at 30 June 2020, the Group had 69 full-time employees. Total staff cost (including Director's remuneration) was approximately RMB7.7 million for the six months ended 30 June 2020, as compared with approximately RMB8.4 million for the six months ended 30 June 2019. All employees have joined the state-managed retirement benefits schemes in the PRC or Mandatory Provident Fund Scheme in Hong Kong, which are classified as defined contribution plans. The Group believes that employees are one of its most important assets and the Group strives to offer a competitive remuneration to its employees. The Group has recruited and promoted individuals based on merit and their development potentials. Remuneration package offered to all employees including Directors is determined with reference to their performance, qualifications, experience and the prevailing salary levels in the market. The Group has provided training opportunities for its employees in order to enhance their qualifications and equip them with necessary skills.

### EVENTS AFTER THE REPORTING PERIOD

Save as disclosed in this interim report, there were no other significant events that might affect the Group since the end of the six months ended 30 June 2020 and up to the date of this interim report.

### 重大投資或資本資產的未來計劃

於二零二零年六月三十日，並無有關重大投資或資本資產的任何具體計劃。

### 重大收購或出售

於截至二零二零年六月三十日止六個月，本集團並無進行附屬公司、聯營公司及合營企業的重大收購或出售。

### 中期股息

董事會不建議就截至二零二零年六月三十日止六個月派付中期股息（截至二零一九年六月三十日止六個月：無）。

### 僱傭及薪酬政策

於二零二零年六月三十日，本集團共有69名全職僱員。截至二零二零年六月三十日止六個月，員工成本總額（包括董事酬金）約為人民幣7.7百萬元，而截至二零一九年六月三十日止六個月約為人民幣8.4百萬元。所有僱員已參與中國國家管理退休福利計劃或香港強制性公積金計劃（分類為界定供款計劃）。本集團相信僱員乃其最重要資產之一，故本集團致力為其僱員提供具競爭力的薪酬。本集團已按個人的在職表現及發展潛力招聘及晉升僱員。全體僱員（包括董事）的薪酬待遇經參考彼等的表現、資歷、經驗及市場當時的薪金水平釐定。本集團已向其僱員提供培訓機會，以提升其資歷及協助彼等掌握所需技能。

### 報告期後事項

除本中期報告所披露者外，截至二零二零六月三十日止六個月完結後及直至本中期報告日期，並無可能影響本集團的任何其他重大事項。

## Other Information 其他資料

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

During the six months ended 30 June 2020, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

### MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix 10 to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules") as its code of conduct regarding Director's securities transactions. Specific enquiries have been made to all Directors and the Directors have confirmed that they have complied with the required standard of dealing as set out in the Model Code during the six months ended 30 June 2020.

### CORPORATE GOVERNANCE CODE

The Board believes that good corporate governance plays a vital part in maintaining the success of the Company. The Group is committed to maintaining high standards of corporate governance to safeguard the interests of the shareholders and to enhance corporate value accountability.

The Company has complied with all the applicable code provisions of the Corporate Governance Code (the "CG Code") as set out in Appendix 14 to the Listing Rules during the six months ended 30 June 2020. The Company will continue to review the current corporate governance structure from time to time and shall make necessary changes when appropriate and report to shareholders accordingly.

### 購買、出售或贖回本公司上市證券

於截至二零二零年六月三十日止六個月，本公司及其任何附屬公司並無購買、出售或贖回本公司任何上市證券。

### 董事進行證券交易的標準

本公司已採納聯交所證券上市規則(「上市規則」)附錄十所載上市發行人董事進行證券交易的標準守則(「標準守則」)作為董事進行證券交易的操守準則。已向全體董事進行特別查詢而董事均已確認彼等於截至二零二零年六月三十日止六個月已遵守標準守則。

### 企業管治守則

董事會相信，良好的企業管治乃維持公司成功的重要元素。本集團致力於維持高標準的企業管治以捍衛股東的利益及加強企業價值責任。

於截至二零二零年六月三十日止六個月，本公司已遵守上市規則附錄十四所載企業管治守則(「企業管治守則」)的所有適用守則條文。本公司將繼續不時檢討現有企業管治架構及不時作出必要調整並向股東匯報。

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

As at 30 June 2020, the interest or short positions of the Directors or chief executives of the Company in the Shares, underlying shares of the Company (the "Shares") and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interest or short positions which they were taken or deemed to have under such provisions of the SFO) or which would be required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein, or which would be required to be notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

**Long Position in the ordinary shares of the Company**

Name of Director	Capacity/Nature of Interests	Number of Shares held	Approximate Percentage of Issued Share Capital <sup>(5)</sup>
董事姓名	身份／權益性質	持有股份數目	佔已發行股本概約百分比 <sup>(5)</sup>
Mr. Huang Junmou <sup>(1)</sup> 黃俊謀先生 <sup>(1)</sup>	Interest in controlled corporation 受控法團權益	94,500,000	22.77%
Mr. Yang Hua <sup>(2)</sup> 楊華先生 <sup>(2)</sup>	Interest in controlled corporation 受控法團權益	63,000,000	15.18%
Mr. Li Xiangcheng <sup>(3)</sup> 李享成先生 <sup>(3)</sup>	Interest in controlled corporation 受控法團權益	56,100,000	13.52%
Mr. Xu Xinhua <sup>(4)</sup> 許新華先生 <sup>(4)</sup>	Interest in controlled corporation 受控法團權益	26,400,000	6.36%

**董事及最高行政人員於股份、相關股份或債務證中的權益及淡倉**

於二零二零年六月三十日，董事或本公司最高行政人員於本公司股份、相關股份（「股份」）及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）的債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉（包括彼等根據證券及期貨條例的該等條文被當作或視作擁有的權益或淡倉），或根據證券及期貨條例第352條須記錄於該條所述登記冊內的權益或淡倉，或根據標準守則須知會本公司及聯交所的權益或淡倉如下：

**於本公司普通股的好倉**

## Other Information 其他資料

Notes:

- (1) Mr. Huang Junmou beneficially owns 100% of the share capital of Fun Charge Technology Limited (“**Fun Charge Technology**”). By virtue of the SFO, Mr. Huang Junmou is deemed to be interested in 94,500,000 Shares held by Fun Charge Technology.
- (2) Mr. Yang Hua beneficially owns 100% of the share capital of Happy Charge Technology Limited (“**Happy Charge Technology**”). By virtue of the SFO, Mr. Yang Hua is deemed to be interested in 63,000,000 Shares held by Happy Charge Technology.
- (3) Mr. Li Xiangcheng beneficially owns 100% of the share capital of Cool Charge Technology Limited (“**Cool Charge Technology**”). By virtue of the SFO, Mr. Li Xiangcheng is deemed to be interested in 56,100,000 Shares held by Cool Charge Technology.
- (4) Mr. Xu Xinhua beneficially owns 100% of the share capital of Enjoy Charge Technology Limited (“**Enjoy Charge Technology**”). By virtue of the SFO, Mr. Xu Xinhua is deemed to be interested in 26,400,000 Shares held by Enjoy Charge Technology.
- (5) The percentage of shareholding was calculated based on the Company’s total issued share capital of 415,000,000 Shares as at 30 June 2020.

Save as disclosed above, as at 30 June 2020, none of the Directors and chief executives of the Company had or was deemed to have 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) which was required to be recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or which was required, pursuant to the Model Code, to be notified to the Company and the Stock Exchange, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

附註：

- (1) 黃俊謀先生實益擁有Fun Charge Technology Limited (「**Fun Charge Technology**」) 的全部股本。根據證券及期貨條例，黃俊謀先生被視為於Fun Charge Technology持有的94,500,000股股份中擁有權益。
- (2) 楊華先生實益擁有Happy Charge Technology Limited (「**Happy Charge Technology**」) 的全部股本。根據證券及期貨條例，楊華先生被視為於Happy Charge Technology持有的63,000,000股股份中擁有權益。
- (3) 李享成先生實益擁有Cool Charge Technology Limited (「**Cool Charge Technology**」) 的全部股本。根據證券及期貨條例，李享成先生被視為於Cool Charge Technology持有的56,100,000股股份中擁有權益。
- (4) 許新華先生實益擁有Enjoy Charge Technology Limited (「**Enjoy Charge Technology**」) 的全部股本。根據證券及期貨條例，許新華先生被視為於Enjoy Charge Technology持有的26,400,000股股份中擁有權益。
- (5) 股權百分比乃按於二零二零年六月三十日本公司全部已發行股本415,000,000股股份計算。

除上文所披露者外，於二零二零年六月三十日，董事及本公司最高行政人員概無於本公司或其相聯法團（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或被視作擁有根據證券及期貨條例第352條須記錄於本公司存置的登記冊或根據標準守則須知會本公司及聯交所或根據標準守則其他規定須知會本公司及聯交所的任何權益或淡倉。

**SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES**

As at 30 June 2020, to the best knowledge of the Directors, the following persons (other than the Directors and chief executives of the Company) had or deemed or taken to have an interest and/or short position in the Shares or the underlying Shares which are required to be disclosed under the provisions of Division 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the Company under section 336 of SFO were as follows:

**Long positions in the ordinary shares of the Company**

Substantial Shareholders	Capacity/Nature of Interests	Number of Shares or Securities held	Approximate Percentage of Issued Share Capital <sup>(6)</sup> 佔已發行股本概約百分比 <sup>(6)</sup>
主要股東	身份／權益性質	持有股份或證券數目	
Fun Charge Technology <sup>(1)</sup>	Beneficial owner	94,500,000	22.77%
Fun Charge Technology <sup>(1)</sup>	實益擁有人		
Happy Charge Technology <sup>(2)</sup>	Beneficial owner	63,000,000	15.18%
Happy Charge Technology <sup>(2)</sup>	實益擁有人		
Cool Charge Technology <sup>(3)</sup>	Beneficial owner	56,100,000	13.52%
Cool Charge Technology <sup>(3)</sup>	實益擁有人		
Mr. Huang Shaowu <sup>(4)</sup>	Interest in controlled corporation	60,000,000	14.46%
黃紹武先生 <sup>(4)</sup>	受控法團權益		
China Charge Technology Limited <sup>(4)</sup>	Beneficial owner	60,000,000	14.46%
China Charge Technology Limited <sup>(4)</sup>	實益擁有人		
Enjoy Charge Technology <sup>(5)</sup>	Beneficial owner	26,400,000	6.36%
Enjoy Charge Technology <sup>(5)</sup>	實益擁有人		

Notes:

(1) Mr. Huang Junmou is the director and beneficially owns 100% of the share capital of Fun Charge Technology. By virtue of the SFO, Mr. Huang Junmou is deemed to be interested in 94,500,000 Shares held by Fun Charge Technology.

**主要股東於股份及相關股份的權益及淡倉**

於二零二零年六月三十日，據董事所知，按本公司根據證券及期貨條例第336條須存置的登記冊所記錄，下列人士（董事及本公司最高行政人員除外）於或被視為或當作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分部的條文須予披露的權益及／或淡倉：

**於本公司普通股的好倉**

Number of Shares or Securities held	Approximate Percentage of Issued Share Capital <sup>(6)</sup> 佔已發行股本概約百分比 <sup>(6)</sup>
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附註：

(1) 黃俊謀先生為董事並實益擁有Fun Charge Technology的全部股本。根據證券及期貨條例，黃俊謀先生被視為於Fun Charge Technology持有的94,500,000股股份中擁有權益。

## Other Information 其他資料

- (2) Mr. Yang Hua is the director and beneficially owns 100% of the share capital of Happy Charge Technology. By virtue of the SFO, Mr. Yang Hua is deemed to be interested in 63,000,000 Shares held by Happy Charge Technology.
- (2) 楊華先生為董事並實益擁有Happy Charge Technology的全部股本。根據證券及期貨條例，楊華先生被視為於Happy Charge Technology持有的63,000,000股股份中擁有權益。
- (3) Mr. Li Xiangcheng is the director and beneficially owns 100% of the share capital of Cool Charge Technology. By virtue of the SFO, Mr. Li Xiangcheng is deemed to be interested in 56,100,000 Shares held by Cool Charge Technology.
- (3) 李享成先生為董事並實益擁有Cool Charge Technology的全部股本。根據證券及期貨條例，李享成先生被視為於Cool Charge Technology持有的56,100,000股股份中擁有權益。
- (4) Mr. Huang Shaowu is the director and beneficially owns 100% of the share capital of China Charge Technology Limited ("China Charge Technology"). By virtue of the SFO, Mr. Huang Shaowu is deemed to be interested in 60,000,000 Shares held by China Charge Technology.
- (4) 黃紹武先生為董事並實益擁有China Charge Technology Limited (「China Charge Technology」)的全部股本。根據證券及期貨條例，黃紹武先生被視為於China Charge Technology持有的60,000,000股股份中擁有權益。
- (5) Mr. Xu Xinhua is the director and beneficially owns 100% of the share capital of Enjoy Charge Technology. By virtue of the SFO, Mr. Xu Xinhua is deemed to be interested in 26,400,000 Shares held by Enjoy Charge Technology.
- (5) 許新華先生為董事並實益擁有Enjoy Charge Technology的全部股本。根據證券及期貨條例，許新華先生被視為於Enjoy Charge Technology持有的26,400,000股股份中擁有權益。
- (6) The percentage of shareholding was calculated based on the Company's total issued share capital of 415,000,000 Shares as at 30 June 2020.
- (6) 股權百分比乃按於二零二零年六月三十日本公司全部已發行股本415,000,000股股份計算。

Save as disclosed herein, as at 30 June 2020, the Directors were not aware of any person (other than the Directors and chief executive of the Company) who had an interest and short position in Shares or underlying Shares as recorded in the register required to be kept by the Company under Section 336 of the SFO.

除本中期報告所披露者外，於二零二零年六月三十日，董事並不知悉任何人士（董事及本公司最高行政人員除外）於股份或相關股份中擁有根據證券及期貨條例第336條記錄於須由本公司存置的登記冊的權益及淡倉。

### DIRECTOR'S INTEREST IN A COMPETING BUSINESS

During the six months ended 30 June 2020 and up to the date of this interim report, none of the Directors or their respective associates (as defined in the Listing Rules) had any interest in any business which were in competition or were likely to compete, either directly or indirectly with the Group's business which needs to be disclosed pursuant to Rule 8.10 of the Listing Rules.

### 董事於競爭業務中的權益

截至二零二零年六月三十日止六個月及直至本中期報告日期，董事或彼等各自的聯繫人（定義見上市規則）概無直接或間接於與本集團業務競爭或可能競爭的任何業務中擁有任何權益而須根據上市規則第8.10條予以披露。

### SHARE OPTION SCHEME

The Company adopted the share option scheme (the “Scheme”) prepared in accordance with Chapter 17 of the Listing Rules on 14 December 2015 for the primary purpose of providing incentives or rewards to eligible participants (the “Eligible Participants”) as defined in the Scheme to recognise and acknowledge their contribution to the Group and motivate them to higher levels of performance.

Certain provisions of the Scheme were amended and approved in the extraordinary general meeting of the Company held on 4 November 2016, the definition of Eligible Participants in the Scheme was amended to include the advisors, consultants, suppliers, customers, distributors, business partners and such other persons who, in the opinion of the Board, will contribute or have contributed to the Company and/or any of its subsidiaries as participants eligible to participate in the Scheme.

Under the Scheme, the Board may, at its discretion, offer to Eligible Participants options (the “Options”) to subscribe for Shares subject to the terms and conditions stipulated in the Scheme.

Subject to the terms and conditions of the Scheme, the maximum number of Shares in respect of which Options may be granted under the Scheme and under any other share option schemes of the Company must not in aggregate exceed 10% of the total number of Shares issued on 7 January 2016, being 40,000,000 Shares, representing approximately 9.64% of the Company's issued share capital as at the date of this interim report, excluding for this purpose Shares which would have been issuable pursuant to Options which have lapsed in accordance with the terms of the Scheme (or any other share option schemes of the Company).

Subject to earlier termination by the Company in general meeting or by the Board, the Scheme shall be valid and effective for a period of 10 years from the date of its adoption. Since the adoption of the Scheme and up to the date of this interim report, no option had been granted, exercised, lapsed nor cancelled under the Scheme.

### 購股權計劃

本公司於二零一五年十二月十四日採納按上市規則第十七章編製的購股權計劃（「計劃」），主要旨在向根據計劃所定義的合資格參與者（「合資格參與者」）提供鼓勵或獎勵，以嘉許及表揚彼等對本集團的貢獻，以及激勵彼等作出更佳表現。

計劃的若干條款於二零一六年十一月四日舉行的本公司股東特別大會上經修訂及獲批准，計劃合資格參與者的定義經已修訂，以包含顧問、諮詢師、供應商、客戶、分銷商、業務夥伴及董事會認為將或已對本公司及／或其任何附屬公司作出貢獻的其他人士，作為合資格可參與計劃的參與者。

根據計劃，董事會可酌情根據計劃訂明的條款及條件向合資格參與者授出購股權（「購股權」）以認購股份。

在計劃的條款及條件規限下，根據計劃及本公司任何其他購股權計劃可能授出的購股權所涉及的股份數目上限，合共不得超過於二零一六年一月七日已發行股份總數的10%，即40,000,000股股份（佔本中期報告日期本公司已發行股本約9.64%），就此而言不包括根據計劃（或本公司任何其他購股權計劃）的條款已失效的購股權本應可發行的股份。

除經由本公司於股東大會或經由董事會提前終止外，計劃自其採納日期起計10年內有效及生效。自採納計劃起至本中期報告日期，概無購股權已根據計劃授出、行使、失效及註銷。



## Other Information 其他資料

For details of the Scheme, please refer to the section headed “Statutory and General Information – F. Share Option Scheme” in Appendix IV to the Company’s prospectus dated 24 December 2015 (the “Prospectus”).

### AUDIT COMMITTEE

The Company established the audit committee (the “**Audit Committee**”) with written terms of reference in compliance with Rule 3.21 of the Listing Rules and paragraph C.3 of the CG Code. The primary duties of the Audit Committee are, among other things, to review and supervise the financial reporting process, risk management and internal control system of the Group, oversee the audit process and select external auditors and assess their independence and qualifications. The Audit Committee comprises three independent non-executive Directors, namely Ms. Zhao Jinlin, Mr. Qian Haomin and Mr. Lin Zhangxi. Ms. Zhao Jinlin is the chairlady of the Audit Committee and she is the independent non-executive Director with the appropriate professional qualifications.

The Audit Committee, together with the external auditors of the Company, Deloitte Touche Tohmatsu, have reviewed the unaudited consolidated interim results and the interim report of the Company for the six months ended 30 June 2020 and agreed to the accounting principles and practices adopted by the Company.

### USE OF PROCEEDS FROM GLOBAL OFFERING

The Company’s shares were listed on the Main Board of the Stock Exchange on 7 January 2016 and the Company raised net proceeds (after the exercise of the over-allotment option and after deducting the underwriting fees, commissions and other expenses payable by the Company in connection with the global offering) of approximately HK\$52.0 million. The utilisation of the net proceeds was in accordance with the proposed allocations as set out in the section headed “Future Plans and Use of Proceeds” in the Prospectus, and details are as follows:

有關計劃的詳情，請參閱本公司日期為二零一五年十二月二十四日的招股章程（「招股章程」）附錄四「法定及一般資料 – F. 購股權計劃」一節。

### 審核委員會

本公司已成立審核委員會（「**審核委員會**」），其書面職權範圍符合上市規則第3.21條及企業管治守則第C.3段。審核委員會的主要職責為（其中包括）審閱及監察本集團的財務報告程序、風險管理及內部控制系統、監督審核過程及甄選外部核數師及評估彼等的獨立性及資格。審核委員會由三名獨立非執行董事（即趙晉琳女士、錢昊旻先生及林漳希先生）組成。趙晉琳女士為審核委員會主席，並為本公司擁有適當專業資格的獨立非執行董事。

審核委員會及本公司外聘核數師德勤•關黃陳方會計師行已審閱本公司截至二零二零年六月三十日止六個月的未經審核綜合中期業績及中期報告，並已同意本公司採納的會計原則及慣例。

### 全球發售所得款項用途

本公司股份已於二零一六年一月七日在聯交所主板上市，而本公司籌得款項淨額（超額配股權獲行使後及扣除本公司就全球發售應付的包銷費用、佣金及其他開支後）約52.0百萬港元。所得款項淨額的動用乃根據招股章程內「未來計劃及所得款項用途」一節所載的擬定分配而進行，詳情載列如下：

## Other Information 其他資料

Intended use of proceeds from the global offering	全球發售 所得款項擬定用途	Total net proceeds from the global offering 全球發售 總所得款項 淨額 HK\$'million 百萬港元	Utilised as at 30 June 2020 截至 二零二零年 六月三十日 已動用 HK\$'million 百萬港元	Unutilised as at 30 June 2020 截至 二零二零年 六月三十日 未動用 HK\$'million 百萬港元	Expected timeframe for utilising the remaining unused net proceeds 未動用的所得款項淨額 的預期動用時間 (Note ii) (附註ii)
Enhance the Group's brand recognition by channel partners	提升渠道合作夥伴對本集團品牌的認受性	10.4	10.4	—	N/A不適用
Upgrade hardware and network infrastructure	硬件及網絡基礎設施的升級	10.4	8.5	1.9	By 30 June 2021 二零二一年六月三十日或之前
Software and research and development activities	軟件及研發工作	7.8	2.4	5.4	By 30 June 2021 二零二一年六月三十日或之前
Source mobile top-up credits	採購手機話費充值金額	10.4	9.6	0.8	By 30 June 2021 二零二一年六月三十日或之前
Potential acquisitions of businesses and assets that are complementary to the Group's business and operations, or forming strategic alliance with value chain partners	進行可與本集團的業務及經營形成互補的業務及資產或與價值鏈夥伴建立策略聯盟的業務及資產的潛在收購	7.8	—	7.8	— (Note iii) — (附註iii)
General working capital	一般營運資金	5.2	5.2	—	N/A不適用
		52.0	36.1	15.9	

Notes:

- (i) The figures in the table are approximate figures.
- (ii) The expected timeline for utilising the remaining proceeds is based on the best estimation of the future market conditions made by the Group. It will be subject to change based on the current and future development of market conditions.
- (iii) As of the date of this interim report, the Group had not identified, committed to or entered into negotiations with any acquisition targets for the use of net proceeds from the global offering, hence the Group has no specific expected timeframe for fully utilising such proceeds.

附註：

- (i) 表內數字均為約數。
- (ii) 未動用的所得款項的預期動用時間是根據本集團對未來市場狀況作出的最佳估計而得出。其將因應市場狀況的現時及未來發展而改變。
- (iii) 截至本中期報告之日期，本集團尚未就動用全球發售所得款項淨額物色任何收購目標或就收購任何目標作出承諾或與任何收購目標進行磋商，因此，本集團就全數動用該所得款項並無具體的預期時間。

The unutilised portion of the net proceeds is deposited in reputable banks in Hong Kong.

所得款項淨額未動用部分已存放於香港聲譽良好的銀行。

# Report on Review of Condensed Consolidated Financial Statements

## 簡明綜合財務報表的審閱報告

# Deloitte.

# 德勤

TO THE BOARD OF DIRECTORS OF NNK GROUP LIMITED  
(incorporated in the Cayman Islands with limited liability)

致年年卡集團有限公司董事會  
(於開曼群島註冊成立的有限公司)

### INTRODUCTION

We have reviewed the condensed consolidated financial statements of NNK Group Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) set out on pages 26 to 48, which comprise the condensed consolidated statement of financial position as of 30 June 2020 and the related condensed consolidated statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the six-month period then ended, and certain explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 “Interim Financial Reporting” (“HKAS 34”) issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### 緒言

吾等已審閱第26至48頁所載年年卡集團有限公司(「貴公司」)及其附屬公司(統稱「貴集團」)的簡明綜合財務報表，包括截至二零二零年六月三十日的簡明綜合財務狀況表以及截至該日止六個月期間的相關簡明綜合損益及其他全面收益表、權益變動表及現金流量表以及若干詮釋附註。香港聯合交易所有限公司證券上市規則規定，編製有關中期財務資料的報告必須符合上市規則的有關條文以及香港會計師公會(「香港會計師公會」)頒佈的香港會計準則第34號「中期財務報告」(「香港會計準則第34號」)。貴公司董事負責根據香港會計準則第34號編製及呈報該等簡明綜合財務報表。吾等的責任是按照協定的委聘條款，根據吾等的審閱對該等簡明綜合財務報表作出結論，並僅向閣下(作為一個整體)報告，除此之外本報告別無其他目的。吾等不會就本報告的內容向任何其他人士負上或承擔任何責任。

### SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the HKICPA. A review of these condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### 審閱範圍

吾等已根據香港會計師公會頒佈的香港審閱工作準則第2410號「實體獨立核數師審閱中期財務資料」進行審閱。審閱該等簡明綜合財務報表的工作包括主要向負責財務和會計事務的人員作出查詢，以及進行分析和其他審閱程序。審閱的範圍遠小於根據香港核數準則進行審核的範圍，因此無法確保吾等可知悉在審核中可能發現的所有重大事項，故吾等不會發表審核意見。

# Report on Review of Condensed Consolidated Financial Statements

## 簡明綜合財務報表的審閱報告

### CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

Deloitte Touche Tohmatsu  
Certified Public Accountants  
Hong Kong

28 August 2020

### 結論

基於吾等的審閱，吾等並無發現令吾等相信簡明綜合財務報表在任何重大方面未有根據香港會計準則第34號編製的任何事項。

德勤•關黃陳方會計師行  
執業會計師  
香港

二零二零年八月二十八日

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

## 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2020  
截至二零二零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		
		2020 二零二零年 RMB' 000 人民幣千元 (Unaudited) (未經審核)	2019 二零一九年 RMB' 000 人民幣千元 (Unaudited) (未經審核)	
		NOTES 附註		
Revenue	收益	4	39,097	25,124
Less: Tax surcharge	減：附加稅		(332)	(1)
Cost of revenue	收益成本		(9,043)	(10,520)
Gross profit	毛利		29,722	14,603
Other income and expenses	其他收入及開支		4,053	3,468
Distribution and selling expenses	分銷及銷售開支		(2,210)	(4,361)
Administrative expenses	行政開支		(10,583)	(9,164)
Research and development expenses	研發開支		(2,870)	(3,341)
Finance costs	財務成本	5	(570)	(854)
Profit before tax	除稅前溢利	6	17,542	351
Income tax expense	所得稅開支	7	—	—
Profit and total comprehensive income for the period	期內溢利及全面收益總額		17,542	351
Total comprehensive income attributable to owners of the Company	本公司擁有人應佔全面收益總額		17,542	351
Earnings per share – Basic (RMB cents)	每股盈利 – 基本(人民幣分)	9	4.23	0.08

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

At 30 June 2020  
於二零二零年六月三十日

		30 June 2020 二零二零年 六月三十日 RMB' 000 人民幣千元 (Unaudited) (未經審核)	31 December 2019 二零一九年 十二月三十一日 RMB' 000 人民幣千元 (Audited) (經審核)
		NOTES 附註	
<b>Non-current assets</b>	<b>非流動資產</b>		
Property, plant and equipment	物業、廠房及設備	10	1,160
Right-of-use assets	使用權資產	10	2,348
Rental deposits	租賃按金		185
Deferred tax assets	遞延稅項資產	11	600
			<b>4,293</b>
<b>Current assets</b>	<b>流動資產</b>		
Inventories	存貨		13,557
Trade receivables	貿易應收款項	12	116,235
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項		41,089
Tax recoverable	可收回稅項		2,307
Cash and cash equivalents	現金及現金等價物		87,231
			<b>260,419</b>
<b>Current liabilities</b>	<b>流動負債</b>		
Trade payables	貿易應付款項	13	18,219
Other payables	其他應付款項		39,527
Lease liabilities	租賃負債		1,009
Bank borrowings	銀行借款	14	—
Tax liabilities	稅項負債		—
			<b>58,755</b>
Net current assets	流動資產淨值		<b>201,664</b>
Total assets less current liabilities	總資產減流動負債		<b>205,957</b>

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

At 30 June 2020

於二零二零年六月三十日

			30 June 2020 二零二零年 六月三十日 RMB' 000 人民幣千元 (Unaudited) (未經審核)	31 December 2019 二零一九年 十二月三十一日 RMB' 000 人民幣千元 (Audited) (經審核)
		NOTES 附註		
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		1,486	1,950
Deferred tax liabilities	遞延稅項負債	11	7,936	7,936
			9,422	9,886
Net assets	資產淨值		196,535	178,993
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	15	27,221	27,221
Reserves	儲備		169,314	151,772
Total equity	總權益		196,535	178,993



# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

		Attributable to owners of the Company					
		本公司擁有人應佔					
		Share capital	Share premium	Capital reserve	Statutory reserves	Retained earnings	Total
		股本	股份溢價	資本儲備	法定儲備	保留盈利	總計
		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
At 1 January 2019 (audited)	於二零一九年一月一日 (經審核)	27,221	38,037	46,510	10,340	56,220	178,328
Profit and total comprehensive income for the period (unaudited)	期內溢利及全面收益總額 (未經審核)	—	—	—	—	351	351
At 30 June 2019 (unaudited)	於二零一九年六月三十日 (未經審核)	27,221	38,037	46,510	10,340	56,571	178,679
At 1 January 2020 (audited)	於二零二零年一月一日 (經審核)	27,221	38,037	46,510	10,340	56,885	178,993
Profit and total comprehensive income for the period (unaudited)	期內溢利及全面收益總額 (未經審核)	—	—	—	—	17,542	17,542
At 30 June 2020 (unaudited)	於二零二零年六月三十日 (未經審核)	27,221	38,037	46,510	10,340	74,427	196,535

# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2020

截至二零二零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	
		2020	2019
		二零二零年	二零一九年
		RMB' 000	RMB' 000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
<b>OPERATING ACTIVITIES</b>	<b>經營活動</b>		
Profit before tax	除稅前溢利	17,542	351
Adjustments for:	調整：		
Finance costs	財務成本	570	854
Depreciation of right-of-use assets	使用權資產折舊	602	437
Depreciation of property, plant and equipment	物業、廠房及設備折舊	409	441
Recognition of impairment loss in respect of trade receivables	就貿易應收款項確認減值虧損	25	—
Interest income	利息收入	(674)	(1,403)
Unrealised net exchange gains	未變現外匯收益淨額	(360)	(85)
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	—	(2)
Operating cash flows before movements in working capital	營運資金變動前經營現金流量	18,114	593
Decrease in inventories	存貨減少	8,451	5,875
Increase in trade receivables	貿易應收款項增加	(10,350)	(3,338)
(Increase) decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收款項(增加)減少	(11,562)	22,009
Decrease in trade payables	貿易應付款項減少	(7,780)	(12,390)
Decrease in other payables	其他應付款項減少	(4,528)	(9,876)
Cash (used in) generated from operations	經營活動(所用)所得現金	(7,655)	2,873
Taxation paid	已付稅項	(2,315)	—
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b>	<b>經營活動(所用)所得現金淨額</b>	<b>(9,970)</b>	<b>2,873</b>

# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2020  
截至二零二零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	
		2020	2019
		二零二零年	二零一九年
		RMB' 000	RMB' 000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
<b>INVESTING ACTIVITIES</b>	<b>投資活動</b>		
Interest received	所收利息	674	1,403
Withdrawal of structured products	撤銷結構性產品	1,197,900	1,556,110
Placement of structured products	配售結構性產品	(1,197,900)	(1,556,110)
Purchase of property, plant and equipment	購買物業、廠房及設備	(26)	(53)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	—	8
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>投資活動所得現金淨額</b>	<b>648</b>	<b>1,358</b>
<b>FINANCING ACTIVITIES</b>	<b>融資活動</b>		
Proceeds from bank borrowings	銀行借款所得款項	80,000	20,000
Repayment of bank borrowings	償還銀行借款	(100,000)	(40,000)
Interest paid	已付利息	(570)	(854)
Repayment of leases liabilities	償還租賃負債	(566)	(375)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>融資活動所用現金淨額</b>	<b>(21,136)</b>	<b>(21,229)</b>
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(30,458)	(16,998)
Cash and cash equivalents at the beginning of the period	期初現金及現金等價物	117,329	115,822
Effect of foreign exchange rate changes	外匯匯率變動的影響	360	85
Cash and cash equivalents at the end of the period	期末現金及現金等價物	<b>87,231</b>	<b>98,909</b>

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 1. GENERAL

The Company was incorporated as an exempted company with limited liability in the Cayman Islands and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The Company’s registered office is located at PO Box 309, Uglad House, Grand Cayman, KY1-1104, Cayman Islands. The address of its principal place of business is 5/F, Building F5, TCL International E City, No.1001 Zhongshan Yuan Road, Nanshan District, Shenzhen, the People’s Republic of China (the “**PRC**”). The Company is an investment holding company. The principal activity of the Group is engaged in providing mobile top-up service to mobile subscribers in the PRC.

The condensed consolidated financial statements are presented in Renminbi (“**RMB**”), which is the same as the functional currency of the Company and its subsidiaries.

### 2. BASIS OF PREPARATION

The condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”) as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange.

### 1. 一般資料

本公司在開曼群島註冊成立為獲豁免有限公司，其股份於香港聯合交易所有限公司（「**聯交所**」）主板上市。本公司註冊辦事處位於PO Box 309, Uglad House, Grand Cayman, KY1-1104, Cayman Islands。其主要營業地點地址為中華人民共和國（「**中國**」）深圳市南山區中山園路1001號TCL國際E城F5棟5樓。本公司為投資控股公司。本集團從事的主要業務為向中國手機用戶提供手機話費充值服務。

簡明綜合財務報表以人民幣（「**人民幣**」）呈列，與本公司及其附屬公司的功能貨幣相同。

### 2. 編製基準

簡明綜合財務報表已根據香港會計師公會（「**香港會計師公會**」）頒佈的香港會計準則第34號「中期財務報告」以及聯交所證券上市規則附錄十六的適用披露規定編製。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### 2. BASIS OF PREPARATION (continued)

The mobile top-up service provided by the Group is prohibited and restricted from foreign investment in the PRC pursuant to the applicable PRC laws and regulations. In preparation for the listing, the Group has adopted a series of contracts with Mr. Huang Junmou, Mr. Yang Hua, Mr. Li Xiangcheng, Mr. Xu Xinhua and Mr. Huang Shaowu (collectively referred to as the “**Relevant Shareholders**”) (the “**Structured Contracts**”) and Shenzhen Niannianka Network Technology Co., Ltd. (“**Shenzhen NNK**”) to maintain and exercise the control over the operation of Shenzhen NNK, and to obtain its entire economic benefits. The Structured Contracts are irrevocable and enable the Group to:

- exercise effective financial and operational control over Shenzhen NNK;
- exercise equity holders’ voting rights of Shenzhen NNK;
- receive substantially all economic returns generated by Shenzhen NNK in consideration for the business support, technical and consulting services provided by the Group;
- obtain an irrevocable and exclusive right to purchase the entire equity interest in Shenzhen NNK from the Relevant Shareholders; and
- obtain a pledge over the entire equity interest of Shenzhen NNK from the Relevant Shareholders as collateral security for all of Shenzhen NNK due to the Group and to secure performance of the Relevant Shareholders’ obligations under the Structured Contracts.

The Company does not have any equity interest in Shenzhen NNK. However, as a result of the Structured Contracts, the Company has power over Shenzhen NNK which has rights to variable returns from its involvement with Shenzhen NNK and has the ability to affect those returns through its power over Shenzhen NNK and therefore is considered to have control over Shenzhen NNK. Consequently, the Company regards Shenzhen NNK as an indirect subsidiary and consolidated the financial position and results of Shenzhen NNK in the condensed consolidated financial statements of the Group during both periods.

### 2. 編製基準 (續)

根據適用中國法律及法規，本集團所提供的手機話費充值服務在中國禁止及限制外商投資。籌備上市時，本集團已採納與黃俊謀先生、楊華先生、李享成先生、許新華先生及黃紹武先生（統稱為「**相關股東**」）及深圳市年年卡網絡科技有限公司（「**深圳年年卡**」）訂立的一系列合約（「**結構性合約**」），以維持及行使對深圳年年卡經營業務的控制權，並獲得其全部經濟利益。結構性合約不可撤銷，並可使本集團：

- 行使對深圳年年卡的實際財政及經營控制權；
- 行使深圳年年卡股權持有人的投票權；
- 獲得深圳年年卡產生的絕大部分經濟回報，作為對本集團所提供業務支援、技術及諮詢服務的報酬；
- 獲得自相關股東購買深圳年年卡全部股權的不可撤銷獨家權利；及
- 獲得相關股東對深圳年年卡全部股權的抵押，作為深圳年年卡應付本集團所有款項的抵押品，並確保相關股東會履行於結構性合約下的責任。

本公司並無擁有深圳年年卡的任何股權。然而，由於結構性合約，本公司可對深圳年年卡行使權力，有權通過參與深圳年年卡的業務而獲得可變回報，並有能力透過其可對深圳年年卡行使的權力影響該等回報，故被視為對深圳年年卡擁有控制權。因此，本公司將深圳年年卡視為間接附屬公司，並將深圳年年卡的財務狀況及業績合併入本集團於兩個期間內的簡明綜合財務報表。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 3. PRINCIPAL ACCOUNTING POLICIES

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

Other than additional accounting policies resulting from application of amendments to Hong Kong Financial Reporting Standard ("HKFRSs"), the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2020 are the same as those presented in the Group's annual financial statements for the year ended 31 December 2019.

#### Application of amendments to HKFRS

In the current interim period, the Group has applied the Amendments to Reference to the Conceptual Framework in HKFRS Standards and the following amendments to HKFRSs issued by the HKICPA, for the first time, which are mandatorily effective for the annual period beginning on or after 1 January 2020 for the preparation of the Group's condensed consolidated financial statements:

Amendments to HKAS 1 and HKAS 8 香港會計準則第1號及香港會計準則第8號(修訂本)	Definition of Material 重大的定義
Amendments to HKFRS 3 香港財務報告準則第3號(修訂本)	Definition of a Business 業務的定義
Amendments to HKFRS 9, HKAS 39 and HKFRS 7 香港財務報告準則第9號、香港會計準則第39號及香港 財務報告準則第7號的修訂本	Interest Rate Benchmark Reform 利率基準改革

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

### 3. 主要會計政策

簡明綜合財務報表已按歷史成本法編製。

除應用經修訂香港財務報告準則(「香港財務報告準則」)導致採納其他會計政策外，截至二零二零年六月三十日止六個月簡明綜合財務報表所採用的會計政策及計算方法與本集團截至二零一九年十二月三十一日止年度的年度財務報表所呈列者一致。

#### 應用經修訂香港財務報告準則

於本中期期間，為編製本集團之簡明綜合財務報表，本集團首次應用對香港財務報告準則標準中引用該概念框架的修訂及下列由香港會計師公會頒佈之經修訂香港財務報告準則，有關修訂乃於二零二零年一月一日當日或之後的年度期間強制生效：

於本期間應用對香港財務報告準則標準中引用該概念框架的修訂及經修訂香港財務報告準則對本集團於本期間及過往期間的財務狀況及表現及／或該等簡明綜合財務報表所載披露並無造成重大影響。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### 3. PRINCIPAL ACCOUNTING POLICIES (continued)

Application of amendments to HKFRSs (continued)

#### *Impacts of application on Amendments to HKAS 1 and HKAS 8 Definition of Material*

The amendments provide a new definition of material that states "Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments also clarify that materiality depends on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements taken as a whole.

The application of the amendments in the current period had no impact on the condensed consolidated financial statements.

### 3. 主要會計政策 (續)

應用經修訂香港財務報告準則 (續)

#### *應用香港會計準則第1號及香港會計準則第8號 (修訂本) 重大的定義的影響*

修訂本規定了重大的新定義，即「資料如有遺漏、誤陳或模糊不清，可合理預期會影響作一般用途之財務報表的主要使用者根據該等財務報表（提供特定報告實體的財務資料）作出的決策，則有關資料屬重大」。修訂本亦澄清重大程度取決於就整份財務報表而言，相關資料個別或與其他資料共同具有的性質或重要性。

於本期間應用該等修訂對簡明綜合財務報表並無影響。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 4. REVENUE AND SEGMENT INFORMATION

Disaggregation of revenue from contracts with customers

### 4. 收益及分部資料

客戶合約收益分類

		Six months ended 30 June	
		截至六月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		RMB' 000	RMB' 000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Type of service	服務類別		
Mobile top-up service	手機話費充值服務	38,486	24,522
Mobile data usage top-up service	手機流量充值服務	434	379
Others	其他	177	223
		<b>39,097</b>	25,124

The Group provides the mobile top-up and mobile data usage top-up service by facilitating transactions between the PRC telecommunication companies and mobile subscribers, and accordingly recognises revenue derived from such services on net basis. Mobile top-up service income is received from the mobile subscribers, net of cost of mobile top-up credits sourced from the PRC telecommunication companies or vendors. Mobile top-up service income is recognised when the PRC telecommunication companies completed the mobile top-up service for the mobile subscribers, being at the point of time when the mobile subscribers have the ability to direct the use of the service and obtain the benefit of the service.

本集團通過促進中國電信公司與手機用戶之間的交易而提供手機話費充值及手機流量充值服務，因此以淨額基準確認來自該等服務的收益。手機話費充值服務收入乃自手機用戶收取，扣除自中國的電信公司或供應商購買手機話費充值金額的成本。手機話費充值服務收入於中國的電信公司為手機用戶完成手機話費充值服務時（即手機用戶能夠指定服務用途及從服務獲益的時點）確認。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

#### 4. REVENUE AND SEGMENT INFORMATION (continued)

##### Segment information

HKFRS 8 "Operating Segments" requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the executive directors, the chief operating decision maker (the "CODM"), in order to allocate resources to the segments and to assess their performance.

The CODM reviews the Group's profit as a whole, which is generated from the provision of mobile top-up service by the Group to customers and determined in accordance with the Group's accounting policies, for performance assessment. Therefore, no separate segment information is prepared by the Group.

##### Geographical information

All of the Group's revenue and assets are principally derived from customers in the PRC and located in the PRC, no geographical segment information is presented.

##### Information about major customers

There was no revenue from individual customers of the Group's operations contributing over 10% of the total revenue of the Group during both periods.

#### 5. FINANCE COSTS

#### 4. 收益及分部資料 (續)

##### 分部資料

香港財務報告準則第8號「經營分部」規定須根據執行董事、主要經營決策者（「主要經營決策者」）定期審閱的有關本集團各組成部分的內部報告識別經營分部，以向分部分配資源及評估其表現。

主要經營決策者審閱本集團整體溢利，本集團整體溢利產生自本集團向客戶提供手機話費充值業務，並按本集團會計政策釐定以作表現評估。因此，本集團並無獨立編製分部資料。

##### 地理資料

本集團所有收益主要源自中國客戶而資產亦主要位於中國，故並無呈列地理分部資料。

##### 有關主要客戶的資料

於兩個期間，本集團業務中並無來自單一客戶的收益對本集團收益總額貢獻超過10%。

#### 5. 財務成本

		Six months ended 30 June 截至六月三十日止六個月	
		2020 二零二零年	2019 二零一九年
		RMB' 000 人民幣千元	RMB' 000 人民幣千元
		(Unaudited) (未經審核)	(Unaudited) (未經審核)
Interest on bank borrowings	銀行借款利息	488	775
Interest on lease liabilities	租賃負債利息	82	79
		570	854

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 6. PROFIT BEFORE TAX

### 6. 除稅前溢利

		Six months ended 30 June	
		截至六月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Profit before tax has been arrived at after charging (crediting):	除稅前溢利乃經扣減(計入)以下各項後得出:		
Directors' emoluments	董事酬金	1,506	1,489
Salaries and other benefits, excluding those of directors	工資及其他福利(不包括董事)	5,783	5,961
Retirement benefits schemes contributions, excluding those of directors	退休福利計劃供款(不包括董事)	401	939
Total staff costs	員工成本總額	7,690	8,389
Depreciation of property, plant and equipment	物業、廠房及設備折舊	409	441
Depreciation of right-of-use assets	使用權資產折舊	602	437
Recognition of impairment loss in respect of trade receivables	就貿易應收款項確認減值虧損	25	—
Short-term lease expenses	短期租賃開支	—	364
Interest income	利息收入	(674)	(1,403)

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### 7. INCOME TAX EXPENSE

### 7. 所得稅開支

		Six months ended 30 June	
		截至六月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Current tax:	即期稅項：		
– PRC Enterprise Income Tax ("EIT")	– 中國企業所得稅(「企業所得稅」)	—	—
– Hong Kong	– 香港	—	—
		—	—

The Company was incorporated in the Cayman Islands and is exempted from income tax.

本公司乃於開曼群島註冊成立並獲豁免繳納所得稅。

#### Hong Kong

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazetted on the following day. Under the two-tiered profits tax rates regime, the first Hong Kong dollar (HK\$) 2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

#### 香港

於二零一八年三月二十一日，香港立法會通過《2017年稅務(修訂)(第7號)條例草案》(「條例草案」)，引入利得稅兩級制。條例草案於二零一八年三月二十八日經簽署成為法律，並於翌日刊憲。根據利得稅兩級制，合資格法團首2百萬港元溢利的稅率為8.25%，而超過2百萬港元的溢利稅率為16.5%。不符合利得稅兩級制資格的集團實體的溢利將繼續按16.5%的劃一稅率繳納稅項。

The applicable tax rate of the subsidiaries of the Company in Hong Kong is 16.5%. No provision for Hong Kong Profits Tax was made in the condensed consolidated financial statements, as no assessable profit was generated in Hong Kong.

本公司於香港的附屬公司的適用稅率為16.5%。由於並無於香港產生應課稅溢利，故簡明綜合財務報表中並無就香港利得稅計提撥備。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 7. INCOME TAX EXPENSE (continued)

#### The PRC

Under the Law of the PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulations of the EIT Law, the tax rate of the PRC subsidiaries is 25% for the six months ended 30 June 2019 and 2020.

In January 2016, Daily Charge Technology (Shenzhen) Limited ("Daily Charge SZ"), a wholly foreign-owned enterprise of the Company, was accredited as a software enterprise by the Shenzhen Software Industry Association, and therefore could enjoy an income tax exemption for two years starting from its first profit-making year and a 50% tax reduction to an income tax rate of 12.5% for the subsequent three years. Daily Charge SZ generated no assessable profit for the six months ended 30 June 2019 and 2020.

No provision for the PRC EIT was made in the condensed consolidated financial statements, as the assessable profit was absorbed by tax loss or no assessable profit was generated by the relevant subsidiary of the Company.

### 7. 所得稅開支(續)

#### 中國

根據中國企業所得稅法(「企業所得稅法」)及企業所得稅法實施條例，中國附屬公司於截至二零一九年及二零二零年六月三十日止六個月的適用稅率為25%。

於二零一六年一月，天天充科技(深圳)有限公司(「天天充深圳」)(本公司的外商獨資企業)獲深圳市軟件行業協會認可為「軟件企業」，因此於首個獲利年度起兩年享有所得稅豁免及於其後三年按減半的所得稅稅率12.5%納稅。天天充深圳於截至二零一九年及二零二零年六月三十日止六個月並無產生應課稅溢利。

由於應課稅溢利已被稅務虧損抵銷或本公司相關附屬公司並無產生應課稅溢利，故簡明綜合財務報表中並無就中國企業所得稅計提撥備。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### 8. DIVIDENDS

No dividends were paid, declared or proposed for the six months ended 30 June 2020 and 2019.

### 8. 股息

並無就截至二零二零年及二零一九年六月三十日止六個月派付、宣派或建議股息。

### 9. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share attributable to owners of the Company is based on the following data:

### 9. 每股盈利

本公司擁有人應佔每股基本及攤薄盈利乃基於以下數據計算：

		Six months ended 30 June 截至六月三十日止六個月	
		2020 二零二零年 RMB' 000 人民幣千元 (Unaudited) (未經審核)	2019 二零一九年 RMB' 000 人民幣千元 (Unaudited) (未經審核)
Earnings for the purpose of basic and diluted earnings per share:	就每股基本及攤薄盈利而言的盈利：		
– Profit for the period attributable to owners of the Company	– 本公司擁有人應佔期內溢利	17,542	351
		Number of shares 股份數目	
		Six months ended 30 June 截至六月三十日止六個月	
		2020 二零二零年 '000 千股 (Unaudited) (未經審核)	2019 二零一九年 '000 千股 (Unaudited) (未經審核)
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	就每股基本及攤薄盈利而言的普通股加權平均數	415,000	415,000

No diluted earnings per share for the six months ended 30 June 2020 and 2019 was presented as there were no potential ordinary shares in issue.

由於並無潛在已發行普通股，因此截至二零二零年及二零一九年六月三十日止六個月並無呈報每股攤薄盈利。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 10. PROPERTY, PLANT AND EQUIPMENT AND RIGHT-OF-USE ASSETS

#### Property, plant and equipment

During the current interim period, the Group paid approximately RMB26,000 (unaudited) (six-month period ended 30 June 2019: RMB53,000 (unaudited)) for the acquisition of property, plant and equipment to expand its operation.

During the period ended 30 June 2019, the Group disposed certain plant and machinery with an aggregate carrying amount of approximately RMB6,000 (unaudited) for proceeds of approximately RMB8,000 (unaudited), resulting in gain on disposal of property, plant and equipment of RMB2,000 (unaudited).

#### Right-of-use assets

For six months ended 30 June 2020 and 2019, the Group leases land and buildings in the PRC for its operations. Lease contracts are entered into for fixed lease terms of 1 year to 4 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

During the current interim period, change of the Group's right-of-use assets represents depreciation amount to approximately RMB602,000 (six-month period ended 30 June 2019: RMB437,000 (unaudited)).

### 10. 物業、廠房及設備及使用權資產

#### 物業、廠房及設備

於本中期期間，本集團已就收購物業、廠房及設備以擴充運營而支付約人民幣26,000元(未經審核)(截至二零一九年六月三十日止六個月期間：人民幣53,000元(未經審核))。

截至二零一九年六月三十日止期間，本集團出售賬面總值約人民幣6,000元(未經審核)的若干廠房及機械，所得款項約為人民幣8,000元(未經審核)，產生出售物業、廠房及設備收益人民幣2,000元(未經審核)。

#### 使用權資產

截至二零二零年及二零一九年六月三十日止六個月，本集團於中國租賃土地及樓宇用於其運營。租賃合約按一至四年固定租期訂立。租賃條款乃按個別基準協商，包含各類不同條款及條件。

於本中期期間，本集團使用權資產變動指折舊約人民幣602,000元(截至二零一九年六月三十日止六個月期間：人民幣437,000元(未經審核))。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### II. DEFERRED TAXATION

The following is the analysis of deferred tax balances for financial reporting purposes:

		30 June 2020 二零二零年 六月三十日 RMB' 000 人民幣千元 (Unaudited) (未經審核)	31 December 2019 二零一九年 十二月三十一日 RMB' 000 人民幣千元 (Audited) (經審核)
Deferred tax assets	遞延稅項資產	(600)	(600)
Deferred tax liabilities	遞延稅項負債	7,936	7,936
		7,336	7,336

The followings are deferred tax liabilities (assets) recognised and movements thereon during the current and preceding periods:

### II. 遞延稅項

以下為用作財務報告目的的遞延稅項結餘分析：

以下為於當前及過往期間所確認的遞延稅項負債(資產)及其變動：

	Allowance of credit losses of Shenzhen NNK 深圳年年卡 的信貸虧損撥備 RMB' 000 人民幣千元	Taxable management fee income of Daily Charge SZ 天天充深圳 的應課稅 管理費收入 RMB' 000 人民幣千元	Total 總計 RMB' 000 人民幣千元
At 31 December 2019 (audited) and 30 June 2020 (unaudited)	於二零一九年十二月三十一日 (經審核)及二零二零年 六月三十日(未經審核)	(600)	7,936
		7,936	7,336

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 11. DEFERRED TAXATION (Continued)

Under the PRC EIT Law, withholding tax is imposed on dividends declared in respect of profits earned by PRC subsidiaries from 1 January 2008 onwards. As at the end of the current interim period, the aggregate amount of taxable temporary differences associated with undistributed earnings of subsidiaries for which deferred tax liabilities have not been recognised amounted to RMB159,018,000 (unaudited) (31 December 2019: RMB139,032,000). No deferred tax liability has been recognised in respect of these taxable temporary differences because the Group is in a position to control the timing of the reversal of the temporary differences and it is probable that such differences will not be reversed in the foreseeable future.

### 12. TRADE RECEIVABLES

The following is an aged analysis of trade receivables net of allowance for credit loss presented based on the date of service provided and revenue recognised, at the end of each reporting period:

		30 June 2020 二零二零年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	31 December 2019 二零一九年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
0 – 30 days	0至30天	92,180	98,429
31 – 60 days	31至60天	6,343	2,312
Over 60 days	60天以上	17,712	5,169
		<b>116,235</b>	<b>105,910</b>

Trade receivables mainly represent receivable from financial institutions in relation to the mobile top-up service which the settlement period is normally within 1 day from transaction date. Due to deepening cooperation with major PRC banks for their promotion activities, the Group has granted credit period of 30 to 60 days to certain customers based on the invoice date. For the corporate customers, the credit period was about 30 to 60 days granted by the Group based on the invoice date.

### 11. 遞延稅項 (續)

根據中國企業所得稅法，自二零零八年一月一日起，就中國附屬公司所賺取溢利宣派的股息將徵收預扣稅。於本中期期間末，與附屬公司未分派盈利相關的應課稅暫時差額總額（並無就其確認遞延稅項負債）為人民幣159,018,000元（未經審核）（二零一九年十二月三十一日：人民幣139,032,000元）。由於本集團能控制撥回暫時差額的時間，且該等差額可能不會於可預見未來撥回，故並無就該等應課稅暫時差額確認遞延稅項負債。

### 12. 貿易應收款項

下列為於各報告期末根據所提供服務日期及經確認收益呈列的貿易應收款項（扣除信貸虧損撥備）的賬齡分析：

貿易應收款項主要指應就手機話費充值服務向金融機構收取的款項，結算期通常為交易日後1天內。由於因促銷活動而與中國主要銀行加深合作，本集團已按發票日期向若干客戶授出30至60天的信用期。對於企業客戶，本集團按發票日期授予約30至60天的信用期。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### 12. TRADE RECEIVABLES (Continued)

Included in the Group's trade receivable balance are debtors with aggregate carrying amount of RMB6,557,000 (unaudited) (31 December 2019: RMB4,924,000) which are past due as at the reporting date. The Group does not hold any collateral over these balances.

The basis of determining the inputs and assumptions and the estimation techniques used in the condensed consolidated financial statements for the six months ended 30 June 2020 are the same as those followed in the preparation of the Group's annual financial statements for the year ended 31 December 2019.

During the current interim period, the Group provided impairment allowance of RMB25,000 (six months ended 30 June 2019: nil).

### 13. TRADE PAYABLES

The following is an aged analysis of trade payables presented based on the date of service provided, at the end of each reporting period:

		30 June 2020 二零二零年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	31 December 2019 二零一九年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
0 to 90 days	0至90天	2,275	3,723
91 to 180 days	91至180天	817	1,250
181 to 360 days	181至360天	15,127	21,026
		<b>18,219</b>	<b>25,999</b>

### 12. 貿易應收款項(續)

本集團的貿易應收款項結餘中，包含於報告日期已逾期的應收賬款，賬面值總額為人民幣6,557,000元（未經審核）（二零一九年十二月三十一日：人民幣4,924,000元）。本集團並無就該等結餘持有任何抵押物。

截至二零二零年六月三十日止六個月簡明綜合財務報表內所用輸入數據及假設的釐定基準以及估值技術與編製本集團截至二零一九年十二月三十一日止年度的年度財務報表時所採用者相同。

於本中期期間，本集團計提減值撥備人民幣25,000元（截至二零一九年六月三十日止六個月：零）。

### 13. 貿易應付款項

以下為於各報告期末按提供服務的日期呈列的貿易應付款項的賬齡分析：

	30 June 2020 二零二零年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	31 December 2019 二零一九年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
0 to 90 days	2,275	3,723
91 to 180 days	817	1,250
181 to 360 days	15,127	21,026
	<b>18,219</b>	<b>25,999</b>

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 14. BANK BORROWINGS

No bank borrowings are outstanding as at 30 June 2020. As at 31 December 2019, the bank borrowings carry floating rate which is based on benchmark interest rate of the People's Bank of China and the effective interest rate of which is 5.90% per annum and the bank borrowings are repayable within one year.

During the current interim period, the Group obtained new bank borrowings amounting to RMB80,000,000 (unaudited) (six-month period ended 30 June 2019: RMB20,000,000 (unaudited)) and repaid bank borrowings amounting to RMB100,000,000 (unaudited) (six-month period ended 30 June 2019: RMB40,000,000 (unaudited)).

### 15. SHARE CAPITAL

The share capital at 30 June 2020 and 31 December 2019 represented the share capital of the Company. Details of movements of authorised and issued capital of the Company are as follow:

### 14. 銀行借款

於二零二零年六月三十日並無任何未償還銀行借款。於二零一九年十二月三十一日，銀行借款按基於中國人民銀行基準利率釐定的浮動利率計息，實際年利率為5.90%。銀行借款須於一年內償還。

於本中期期間，本集團獲得新增銀行借款人民幣80,000,000元(未經審核)(截至二零一九年六月三十日止六個月期間：人民幣20,000,000元(未經審核))，並償還銀行借款人民幣100,000,000元(未經審核)(截至二零一九年六月三十日止六個月期間：人民幣40,000,000元(未經審核))。

### 15. 股本

於二零二零年六月三十日及二零一九年十二月三十一日的股本指本公司股本。有關本公司法定及已發行股本的變動詳情載列如下：

	Number of authorised shares 法定 股份數目	Number of issued shares 已發行 股份數目	Issued and fully paid share capital 已發行及繳足股本	
			US\$ 美元	RMB'000 人民幣千元
As at 1 January 2019 (audited), 30 June 2019 (unaudited), 1 January 2020 (audited) and 30 June 2020 (unaudited)	於二零一九年一月一日(經審核)、二零一九年六月三十日(未經審核)、二零二零年一月一日(經審核)及二零二零年六月三十日(未經審核)			
- Ordinary shares of US\$0.01 each	- 普通股每股面值0.01美元	2,000,000,000	4,150,000	27,221

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020  
截至二零二零年六月三十日止六個月

### 16. RELATED PARTY TRANSACTIONS

#### (a) Compensation of key management personnel

The remuneration of key management personnel which represents the directors of the Company and key executives of the Group during the period were as follows:

		Six months ended 30 June	
		截至六月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		RMB' 000	RMB' 000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Salaries and other short term benefits	薪金及其他短期福利	2,346	2,240
Retirement benefit schemes contributions	退休福利計劃供款	69	108
		2,415	2,348

The remuneration of directors and key executives is determined having regard to the performance of individuals and market trends.

#### (b) Guarantee

As at 30 June 2020, the Group's unsecured bank borrowings facilities amounting to RMB50,000,000 were guaranteed by the Company, Daily Charge SZ, Mr. Huang Junmou and Mr. Yang Hua who were substantial shareholders of the Company. No utilisation of such facility as at 30 June 2020.

As at 31 December 2019, the Group's unsecured bank borrowings facilities were guaranteed by the Company, Daily Charge SZ, Mr. Huang Junmou and Mr. Yang Hua who were substantial shareholders of the Company, to the extent of RMB50,000,000, of which RMB20,000,000 was utilised.

### 16. 關聯方交易

#### (a) 主要管理人員的酬金

期內，主要管理人員（指本公司董事及本集團主要行政人員）的酬金如下：

		Six months ended 30 June	
		截至六月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		RMB' 000	RMB' 000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Salaries and other short term benefits	薪金及其他短期福利	2,346	2,240
Retirement benefit schemes contributions	退休福利計劃供款	69	108
		2,415	2,348

董事及主要行政人員的酬金乃參考個人表現及市場趨勢釐定。

#### (b) 擔保

於二零二零年六月三十日，本集團的無抵押銀行借款融資人民幣50,000,000元由本公司、天天充深圳、黃俊謀先生及楊華先生（均為本公司主要股東）擔保。於二零二零年六月三十日並無動用該融資。

於二零一九年十二月三十一日，本集團的無抵押銀行借款融資由本公司、天天充深圳、黃俊謀先生及楊華先生（均為本公司主要股東）擔保，惟以人民幣50,000,000元為限，其中人民幣20,000,000元獲動用。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

For the six months ended 30 June 2020

截至二零二零年六月三十日止六個月

### 17. SHARE OPTION SCHEME

On 14 December 2015, the Company conditionally adopted a share option scheme pursuant to a resolution passed by its then shareholders on 14 December 2015, for the primary purpose of providing incentives or rewards to eligible employees, non-executive directors of the Company and other selected participants.

The principal terms of which are summarised in the section headed “Statutory and General Information – F. Share Option Scheme” in Appendix IV to the Company’s prospectus in respect of the listing of the shares of the Company on the Stock Exchange dated 24 December 2015. As at 30 June 2020 and 31 December 2019, no share option was granted.

### 17. 購股權計劃

於二零一五年十二月十四日，根據本公司當時股東於二零一五年十二月十四日通過的決議案，本公司有條件採納一項購股權計劃，主要目的為向本公司合資格僱員、非執行董事及其他選定參與者提供激勵或獎勵。

購股權計劃的主要條款概述於本公司日期為二零一五年十二月二十四日就本公司股份於聯交所上市的招股章程附錄四「法定及一般資料 – F. 購股權計劃」一節。於二零二零年六月三十日及二零一九年十二月三十一日並無已授出的購股權。

