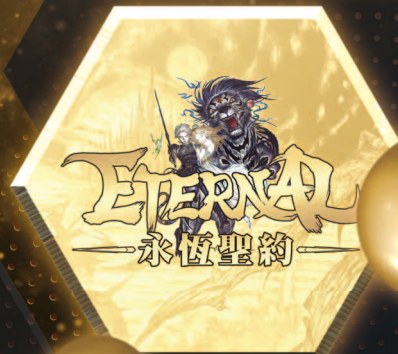




帝國科技 集團
有限公司
IMPERIUM TECHNOLOGY
GROUP LIMITED

(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: 0776)



2021
INTERIM REPORT
中期報告

BOARD OF DIRECTORS

Executive Directors

Mr. Cheng Ting Kong (*Chairman*)
Ms. Yeung So Mui (*Vice Chairlady*)
Mr. Lin Junwei
Mr. Yau Chak Fung

Independent Non-Executive Directors

Mr. Fung Tze Wa
Mr. Ting Wong Kacee
Mr. Tse Ting Kwan

AUDIT COMMITTEE

Mr. Fung Tze Wa (*Chairman*)
Mr. Ting Wong Kacee
Mr. Tse Ting Kwan

REMUNERATION COMMITTEE

Mr. Ting Wong Kacee (*Chairman*)
Mr. Fung Tze Wa
Mr. Tse Ting Kwan

NOMINATION COMMITTEE

Mr. Tse Ting Kwan (*Chairman*)
Mr. Fung Tze Wa
Mr. Ting Wong Kacee

COMPANY SECRETARY

Mr. Ip Ka Ki

AUDITORS

RSM Hong Kong
Public Interest Entity Auditor registered in accordance with the
Financial Reporting Council Ordinance
29th Floor
Lee Garden Two
28 Yun Ping Road
Causeway Bay
Hong Kong

董事會

執行董事

鄭丁港先生 (*主席*)
楊素梅女士 (*副主席*)
林俊煒先生
邱澤峯先生

獨立非執行董事

馮子華先生
丁煌先生
謝庭均先生

審核委員會

馮子華先生 (*主席*)
丁煌先生
謝庭均先生

薪酬委員會

丁煌先生 (*主席*)
馮子華先生
謝庭均先生

提名委員會

謝庭均先生 (*主席*)
馮子華先生
丁煌先生

公司秘書

葉家麒先生

核數師

羅申美會計師事務所
於《財務匯報局條例》下的註冊公眾利益實體
核數師
香港
銅鑼灣
恩平道28號
利園二期
29字樓

CORPORATE INFORMATION

公司資料

REGISTERED OFFICE

Cricket Square, Hutchins Drive
P. O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 02, 26/F,
One Harbour Square,
No. 181 Hoi Bun Road, Kwun Tong,
Kowloon, Hong Kong

PRINCIPAL BANKERS

In Hong Kong:

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

In the PRC:

Bank of China Limited
Bank of Hangzhou Co., Limited

CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

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

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
Level 22, Hopewell Centre
183 Queen's Road East
Hong Kong

STOCK CODE

0776

INVESTOR RELATIONS

For other information relating to the Company,
please contact Corporate Communications Department website:
www.776.hk
e-mail: ir@776.hk

註冊辦事處

Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

香港總辦事處及主要營業地點

香港九龍
觀塘海濱道181號
One Harbour Square
26樓02室

主要往來銀行

在香港:

香港上海滙豐銀行有限公司
星展銀行(香港)有限公司
交通銀行

在中國:

中國銀行股份有限公司
杭州銀行有限公司

開曼群島主要股份過戶登記處

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

香港股份過戶登記分處

卓佳證券登記有限公司
香港
皇后大道東183號
合和中心22樓

股份代號

0776

投資者關係

有關本公司的其他資料，
請聯絡企業通訊部網址：
www.776.hk
電子郵箱：ir@776.hk

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the six months ended 30 June 2021 截至二零二一年六月三十日止六個月

The board (the “Board”) of directors (the “Directors”) of Imperium Technology Group Limited (the “Company” formerly known as “Imperium Group Global Holdings Limited”) is pleased to announce the unaudited results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 June 2021 (the “Period”), together with the unaudited comparative figures for the corresponding period in 2020 as follows:

帝國科技集團有限公司(「本公司」, 前稱「帝國集團環球控股有限公司」)董事(「董事」)會(「董事會」)欣然公告, 本公司及其附屬公司(統稱「本集團」)於截至二零二一年六月三十日止六個月(「本期間」)的未經審核業績, 連同二零二零年同期的未經審核比較數字載列如下:

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
		Note 附註	
REVENUE	收益		71,993
Cost of sales	銷售成本		(62,804)
Gross profit	毛利		9,189
Other income	其他收入	4	1,397
Distribution costs	分銷成本		(7,923)
Administrative expenses	行政開支		(31,079)
Other operating expenses	其他經營開支		(1,680)
LOSS FROM OPERATIONS	經營虧損		(30,096)
Finance costs	融資成本		(3,962)
LOSS BEFORE TAX	除稅前虧損		(34,058)
Income tax expense	所得稅開支	5	(39)
LOSS FOR THE PERIOD	期內虧損		(34,097)
Loss for the period attributable to:	以下人士應佔期內虧損:		
Owners of the Company	本公司擁有人		(34,131)
Non-controlling interests	非控股權益		34
			(34,097)
LOSS PER SHARE	每股虧損		
Basic	基本	7	(0.11)
Diluted	攤薄		(0.11)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the six months ended 30 June 2021 截至二零二一年六月三十日止六個月

		Unaudited 未經審核	
		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
LOSS FOR THE PERIOD	期內虧損	(34,097)	(40,398)
Other comprehensive loss:	其他全面虧損：		
Item that will not be reclassified to profit or loss:	不會重新分類至損益的項目：		
Fair value changes of equity instruments at fair value through other comprehensive income (FVTOCI)	按公允值計入其他全面收益之權益工具之公允值變動	—	(2,059)
Item that may be reclassified to profit or loss:	可能重新分類至損益的項目：		
Exchange differences arising on translating foreign operations	換算海外業務而產生之匯兌差異	(313)	(2,847)
Other comprehensive loss for the period, net of tax	期內其他全面虧損(除稅後)	(313)	(4,906)
Total comprehensive loss for the period	期內全面虧損總額	(34,410)	(45,304)
Total comprehensive loss for the period attributable to:	以下人士應佔期內全面虧損總額：		
Owners of the Company	本公司擁有人	(34,444)	(43,912)
Non-controlling interests	非控股權益	34	(1,392)
		(34,410)	(45,304)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 June 2021 於二零二一年六月三十日

		Note	Unaudited 未經審核 At 30 June 2021 於二零二一年 六月三十日 HK\$'000 千港元	Audited 經審核 At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元
		附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	8	7,549	8,576
Investment properties	投資物業		22,222	23,390
Right-of-use assets	使用權資產	9	42,771	11,809
Goodwill	商譽		2,982	2,982
Intangible assets	無形資產		44,494	49,050
			120,018	95,807
Current assets	流動資產			
Inventories	存貨		3,655	16,704
Contract costs	合約成本		483	360
Loan receivables and interest receivables	應收貸款及應收利息	10	8,578	10,458
Trade receivables	應收貿易賬款	11	32,974	13,307
Cryptocurrency receivables	應收加密貨幣	12	1,401	—
Deposits, other receivables and prepayments	按金、其他應收款項及預付款項		37,668	31,985
Cryptocurrencies	加密貨幣		1,208	—
Cash and bank balances	現金及銀行結餘		115,867	55,149
			201,834	127,963
Current liabilities	流動負債			
Trade payables	應付貿易賬款	13	17,235	5,134
Cryptocurrency payables	應付加密貨幣	14	42	—
Lease liabilities	租賃負債		3,921	3,755
Loan from related parties	來自關聯方之貸款	15	143,094	106,000
Other payables and accruals	其他應付款項及應計項目		66,185	78,833
Retirement benefit obligations	退休福利責任		62	65
Contract liabilities	合約負債		1,482	3,810
Current tax liabilities	即期稅項負債		1,224	230
			233,245	197,827

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 June 2021 於二零二一年六月三十日

		Note	Unaudited 未經審核 At 30 June 2021 於二零二一年 六月三十日 HK\$'000 千港元	Audited 經審核 At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元
		附註		
NET CURRENT LIABILITIES	流動負債淨值		(31,411)	(69,864)
TOTAL ASSETS LESS CURRENT LIABILITIES	資產總值減流動負債		88,607	25,943
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		2,767	4,681
Long-term loan from related parties	來自關聯方之長期貸款	15	45,234	63,328
Retirement benefit obligations	退休福利責任		402	491
Deferred tax liabilities	遞延稅項負債		2,632	2,632
			51,035	71,132
NET ASSETS/(LIABILITIES)	資產／(負債)淨值		37,572	(45,189)
CAPITAL AND RESERVES	資本及儲備			
Equity attributable to owners to the Company	本公司擁有人應佔權益			
Share capital	股本	16	3,110	2,872
Reserves	儲備		30,871	(51,618)
			33,981	(48,746)
Non-controlling interests	非控股權益		3,591	3,557
TOTAL EQUITY	權益總額		37,572	(45,189)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2021 截至二零二一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	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Total equity of the Group at 1 January	於一月一日本集團總權益	(45,189)	16,353
Changes in equity during the period:	期內權益變動：		
– Exchange differences arising on translating on foreign operations	– 換算海外業務而產生之匯兌差異	(313)	(2,847)
– Loss for the period	– 期內虧損	(34,097)	(40,398)
– Fair value changes of equity instruments at FVTOCI	– 按公允值計入其他全面收益之權益工具之公允值變動	–	(2,059)
Total comprehensive loss for the period	期內全面虧損總額	(34,410)	(45,304)
Acquisition of a subsidiary	收購一間附屬公司	–	6,690
Equity settled share-based transactions	以權益結算以股份為基礎的交易	–	923
Placing of shares	配售股份	238	–
Share premium arising from placing of shares	配售股份所產生之股份溢價	115,933	–
Capital contribution	注資	1,000	–
Total equity of the Group at 30 June	於六月三十日本集團總權益	37,572	(21,338)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended 30 June 2021 截至二零二一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	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Net cash (used in)/from operating activities	經營活動(所用)/產生現金淨額	(36,702)	700
Net cash used in investing activities	投資活動所用現金淨額	(32,728)	(9,963)
Net cash from/(used in) financing activities	融資活動產生/(所用)現金淨額	130,461	(12,904)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等值增加(減少)淨額	61,031	(22,167)
CASH AND CASH EQUIVALENTS AT 1 JANUARY	於一月一日之現金及現金等值	55,149	56,962
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	(313)	(1,621)
CASH AND CASH EQUIVALENTS AT 30 JUNE	於六月三十日之現金及現金等值	115,867	33,174
ANALYSIS OF CASH AND CASH EQUIVALENTS	現金及現金等值分析		
Cash and bank balances	現金及銀行結餘	115,867	33,174

1. GENERAL AND BASIS OF PREPARATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability under the Companies Law of the Cayman Islands. The address of its registered office is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The address of its principal place of business is Room 02, 26/F., One Harbour Square, No. 181 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong. The Company's shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

The Company is an investment holding company. The condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$") and all values are rounded to the nearest thousand except when otherwise indicated, which is the Company's functional and presentation currency.

In the opinion of the Directors, Diamond State Holdings Limited, a company incorporated in the British Virgin Islands, is the immediate parent and Mr. Cheng Ting Kong is the ultimate controlling parties of the Company.

The condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard ("HKAS") 34 Interim Financial Reporting issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") as well as with the applicable disclosure provision of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules").

The Group incurred a net loss of approximately HK\$34,097,000 during the period ended 30 June 2021 and, as of that date, the Group had net current liabilities of approximately HK\$31,411,000. These conditions indicate the existence of material uncertainty which may cast significant doubt on the Group's ability to continue as a going concern. Therefore, the Group may be unable to realise its assets and discharge its liabilities in the normal course of business. Notwithstanding the above, the condensed consolidated financial statements have been prepared on a going concern basis as the Directors have given careful consideration to the impact of the current and anticipated future liquidity of the Group and are satisfied that:

1. 一般資料及編製基準

本公司根據開曼群島公司法於開曼群島註冊成立為一家獲豁免有限公司，其註冊地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands，主要營業地點位於香港九龍觀塘海濱道181號One Harbour Square 26樓02室。本公司之股份於香港聯合交易所有限公司（「聯交所」）主板上市。

本公司為投資控股公司。本簡明綜合財務報表以港元（「港元」）（本公司之功能和呈列貨幣）呈列。除另有指明者外，所有數值均四捨五入至最近之千位。

董事認為，Diamond State Holdings Limited（於英屬維爾京群島註冊成立之公司）為本公司之直接母公司，以及鄭丁港先生為本公司之最終控股方。

本簡明綜合財務報表乃依據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號「中期財務報告」要求以及香港聯合交易所有限公司證券上市規則（「上市規則」）的適用披露條款而編製。

本集團於截至二零二一年六月三十日止期間產生淨虧損約34,097,000港元，而本集團於該日的流動負債淨額約為31,411,000港元。該等狀況顯示存在重大不確定性，可能對本集團繼續持續經營之能力構成疑問。因此，本集團在正常業務過程中不一定能將其資產變現或將負債解除。儘管存在上述狀況，簡明綜合財務報表乃按持續經營基準編製，原因是董事經審慎考慮本集團當前及預測未來流動資金之影響，確信：

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

1. GENERAL AND BASIS OF PREPARATION (Continued)

The borrowing facilities from three of the Group's related companies owned by the ultimate controlling party of the Company and the ultimate controlling party of the Company for its working capital requirements for the next twelve months will be available as and when required, having regard to the following:

- (i) Up to the date of the condensed financial statements authorized for issue, three of the Group's related companies owned by the ultimate controlling party of the Company agreed to renew and not to demand to repayment for the borrowings and amounting to approximately HK\$143,094,000 and HK\$45,234,000 currently included in current liabilities and non-current liabilities respectively a 30 June 2021 for at least the next twelve months.
- (ii) Undrawn borrowing facilities amounting to approximately HK\$30,000,000 and HK\$40,000,000 committed by a related company owned by the ultimate controlling party of the Company and the ultimate controlling party of the Company respectively.

Having taken into account the above, the Directors consider that the Group will have sufficient financial resources to meet in full its working capital requirements and financial obligations as and when they all due in the foreseeable future. Accordingly, the condensed consolidated financial statements have been prepared on a going concern basis.

1. 一般資料及編製基準(續)

來自本集團三家關聯公司(由本公司最終控股方擁有)及本公司最終控股方之借貸融資，乃供其未來十二個月營運資金所需，於有需要時可予動用，乃與下列各項有關：

- (i) 截至授權發出簡明財務報表當日為止，本集團三家關聯公司(由本公司最終控股方擁有)同意重續且不於最少未來十二個月內要求償還於二零二一年六月三十日為數分別約143,094,000港元及45,234,000港元之借貸(現時分別計入流動負債及非流動負債)。
- (ii) 未提取借貸融資約為30,000,000港元及40,000,000港元，由本公司一家關聯公司(由本公司最終控股方擁有)及最終控股方承諾作出。

經考慮上述情況，董事認為，本集團將擁有足夠財政資源滿足其營運資金需求以及於可預見未來到期的財務責任。因此，簡明綜合財務報表乃按持續經營基準編製。

2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared on the historical cost basis, except for certain properties and financial instruments, which are measured at fair value, as appropriate.

Except as described below, the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2021 are the same as those followed in the preparation of the Group's annual financial information for the year ended 31 December 2020.

The Group has adopted the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standards, HKASs and Interpretations) issued by the HKICPA for the first time for these Financial Statements.

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

Several amendments apply for the first time in 2021, but do not have an impact on the interim condensed consolidated financial statements of the Group.

2. 主要會計政策

除若干物業及金融工具以公允值計量(如適用)外，本簡明綜合財務報表按歷史成本法編製。

除下文所述者外，編製截至二零二一年六月三十日止六個月本簡明綜合財務報表時所採用的會計政策及計算方法與編製本集團截至二零二零年十二月三十一日止年度之年度財務資料所遵循者相同。

本集團已就此等財務報表首次採納下列由香港會計師公會頒佈的新訂及經修訂香港財務報告準則(「香港財務報告準則」)(包括所有香港財務報告準則、香港會計準則及詮釋)。

香港財務報告準則第16號之修訂	新冠病毒相關的租金寬免
香港財務報告準則第9號、香港會計準則第39號、香港財務報告準則第7號、香港財務報告準則第4號及香港財務報告準則第16號之修訂	利率基準改革 — 第2階段

若干修訂本於二零二一年首次應用，惟並無對本集團的中期簡明綜合財務報表產生影響。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

3. SEGMENT INFORMATION

Information reported to the executive Directors of the Company, being the chief operating decision maker, for the purposes of resource allocation and assessment of segment performance focuses on types of goods delivered. For management purposes, the Group has six (2020: four) reportable segments, cloud computing and data storage, esports, game publishing, household products, money lending and property investment.

Information about reportable segment revenue, profit or loss and assets:

2021

		Cloud computing and data storage 雲計算及 數據儲存	Esports 電子競技	Game publishing 遊戲發行	Household products 家居產品	Money lending 放債	Property investment 物業投資	Total 總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Six months ended 30 June 2021 (unaudited)	截至二零二一年六月三十日止六個月 (未經審核)							
Revenue from external customers	來自外部客戶之收益	3,596	18,525	10,787	37,325	1,053	707	71,993
Intersegment revenue	分部間收益	—	—	—	—	—	—	—
Segment loss	分部虧損	(1,244)	(4,691)	(19,658)	(1,762)	231	329	(26,795)
Interest revenue	利息收益	—	1	—	198	—	—	199
Interest expense	利息開支	(266)	(744)	(19)	—	(822)	—	(1,851)
Depreciation and amortisation	折舊及攤銷	(2,201)	(2,747)	(630)	(175)	(7)	—	(5,760)
Income tax expense	所得稅開支	—	—	(39)	—	—	—	(39)
Additions to segment non-current assets	添置分部非流動資產	35,054	—	27	—	—	—	35,081
Other material non-cash items:	其他重大非現金項目：	—	—	—	—	—	—	—
— Impairment of assets	— 資產減值	(986)	—	—	—	—	—	(986)
— Fair value change of investment properties	— 投資物業公允值變動	—	—	—	—	—	(378)	(378)
As at 30 June 2021	於二零二一年六月三十日							
Segment assets	分部資產	54,390	71,019	55,833	38,846	10,521	22,222	252,831

3. 分部資料

就資源分配及評估分部表現而向本公司執行董事(為主要經營決策者)呈報的資料集中於所交付的貨品種類。就管理而言,本集團分為雲計算及數據儲存、電子競技、遊戲發行、家居產品、放債及物業投資六個(二零二零年:四個)可呈報分部。

有關可呈報分部收益、損益及資產之資料:

二零二一年

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

3. SEGMENT INFORMATION (Continued) 2020

3. 分部資料(續) 二零二零年

		Game publishing 遊戲發行 HK\$'000 千港元	Household products 家居產品 HK\$'000 千港元	Money lending 放債 HK\$'000 千港元	Property investment 物業投資 HK\$'000 千港元	Total 總計 HK\$'000 千港元
Six months ended 30 June 2020 (unaudited)	截至二零二零年六月三十日止 六個月(未經審核)					
Revenue from external customers	來自外部客戶之收益	12,915	65,124	1,187	657	79,883
Intersegment revenue	分部間收益	—	—	—	—	—
Segment loss	分部虧損	(28,260)	(1,754)	(840)	(551)	(31,405)
Interest revenue	利息收益	1	119	1,187	—	1,307
Interest expense	利息開支	(38)	(1,105)	—	—	(1,143)
Depreciation and amortisation	折舊及攤銷	(947)	(548)	(369)	—	(1,864)
Income tax expense	所得稅開支	(152)	—	—	—	(152)
Additions to segment non-current assets	添置分部非流動資產	358	29	—	—	387
Other material non-cash items:	其他重大非現金項目：					
— Impairment of assets	— 資產減值	(5,524)	—	(1,500)	—	(7,024)
— Fair value change of investment properties	— 投資物業 公允值變動	—	—	—	(1,208)	(1,208)
As at 30 June 2020	於二零二零年六月三十日					
Segment assets	分部資產	67,539	73,310	13,282	22,154	176,285

Reconciliations of segment assets:

分部資產之對賬：

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Assets	資產		
Total assets of reportable segment	可呈報分部之資產總額	252,831	209,771
Unallocated corporate assets	未分配企業資產	69,021	13,999
Consolidated total assets	綜合資產總額	321,852	223,770

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

3. SEGMENT INFORMATION (Continued)

Reconciliation of reportable segment revenue and results:

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Revenue	收益		
Total revenue of reportable segments	可呈報分部之總收益	71,993	79,883
Elimination of intersegment revenue	抵銷分部間收益	—	—
Consolidated revenue	綜合收益	71,993	79,883
Profit or loss	收益或虧損		
Total loss of reportable segments	可呈報分部之總虧損	(26,795)	(31,405)
Unallocated corporate income	未分配企業收入	—	133
Unallocated corporate expenses	未分配企業開支	(7,302)	(9,126)
Consolidated loss for the period	期內綜合虧損	(34,097)	(40,398)

4. OTHER INCOME

4. 其他收入

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Government grants	政府津貼	62	427
Interest income	利息收入	199	122
Net exchange gain	淨匯兌收益	984	3,273
Others	其他	152	—
		1,397	3,822

5. INCOME TAX EXPENSE

Under the two-tiered profits tax regime, the first HK\$2 million of profits of qualifying group established in Hong Kong will be taxed at 8.25%, and profits above that amount will be subject to the tax rate of 16.5%. The profits of the group entities not qualifying for the two-tiered Profit Tax rate regime will continue to be taxed at a rate of 16.5%.

PRC Enterprise Income Tax has been provided at a rate of 25% (2020: 25%) on the estimated assessable profits for the period.

Malaysia Corporate Tax has been provided at a rate of 24% (2020: 24%) on the estimated assessable profit for the period.

Taiwan Corporate Tax has been provided at a rate of 20% (2020: 20%) on the estimated assessable profit for the year ended 31 December 2020.

Tax charge on profits assessable elsewhere have been calculated at the rates of tax prevailing in the countries in which the Group operates, based on existing legislation, interpretations and practices in respect thereof.

6. DIVIDEND

No dividend has been paid, declared or proposed during the period. The Directors have determined that no dividend will be paid in respect of the interim period (2020: Nil).

7. LOSS PER SHARE

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

5. 所得稅開支

根據兩級制利得稅稅率制度，在香港成立之合資格集團首2,000,000港元溢利將按8.25%之稅率徵收稅項，而超過該金額之溢利將按16.5%之稅率徵收稅項。不符合兩級制利得稅稅率制度資格之集團實體之溢利將繼續按16.5%之稅率徵收稅項。

於期內，中國企業所得稅乃按估計應課稅溢利稅率25%（二零二零年：25%）作出撥備。

於期內，馬來西亞企業稅乃按估計應課稅溢利稅率24%（二零二零年：24%）作出撥備。

台灣營利事業所得稅就截至二零二零年十二月三十一日止年度估計應課稅溢利按20%（二零二零年：20%）之稅率撥備。

其他地區應課稅溢利之稅項開支乃採用本集團經營所在國家當前稅率根據現行的相關法例、詮釋及慣例計算。

6. 股息

本期間並無派付、宣派或建議派付股息。董事已決定將不會就本中期期間派付股息（二零二零年：無）。

7. 每股虧損

每股基本虧損乃根據下列數據計算：

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Loss Loss attributable to owners of the Company, used in the basic loss per share calculation	虧損 用於計算每股基本虧損之本公司擁有人應佔虧損	(34,131)	(39,006)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

7. LOSS PER SHARE (Continued)

Number of shares

Weighted average number of ordinary shares used in basic loss per share calculation

股份數目

用於計算每股基本虧損之普通股加權平均數

Six months ended 30 June

截至六月三十日止六個月

2021 二零二一年 (unaudited) (未經審核)	2020 二零二零年 (unaudited) (未經審核)
311,036,000	287,206,000

As the Company's share options during the six months ended 30 June 2020, do not give rise to any dilutive effect to the loss per share, diluted loss per share was the same as the basic loss per share for the six months ended 30 June 2020.

8. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2021, the Group had additions to property, plant and equipment in the amount of approximately HK\$27,000 (2020: approximately HK\$3,978,000). The Group has no material disposal of property, plant and equipment on both periods.

9. RIGHT-OF-USE ASSETS

During the six months ended 30 June 2021, the Group had additions to right-of-use assets in the amount of approximately HK\$35,054,000 (2020: approximately HK\$375,000).

7. 每股虧損(續)

由於在截至二零二零年六月三十日止六個月，本公司之購股權並無對每股虧損帶來任何攤薄影響，故於截至二零二零年六月三十日止六個月，每股攤薄虧損與每股基本虧損相同。

8. 物業、廠房及設備

截至二零二一年六月三十日止六個月，本集團添置物業、廠房及設備金額約27,000港元(二零二零年：約3,978,000港元)。於兩個期間內，本集團並無重大出售物業、廠房及設備。

9. 使用權資產

截至二零二一年六月三十日止六個月，本集團添置使用權資產約35,054,000港元(二零二零年：約375,000港元)。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

10. LOAN RECEIVABLES AND INTEREST RECEIVABLES

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Loan receivables, net of provision	應收貸款(扣除撥備)	8,079	9,851
Interest receivables	應收利息	499	607
		8,578	10,458

The maturity profile of loan receivables and interest receivables at the reporting date is analysed by the remaining periods to their contractual maturity dates as follows:

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	5,001	5,205
In the second year	第二年	3,577	4,799
In the third year	第三年	—	454
		8,578	10,458

The carrying amounts of the loan receivables and interest receivables are denominated in HK\$.

At 30 June 2021 and 31 December 2020, all loan receivables are unsecured, bear interest at fixed rates and are repayable with fixed terms agreed with the customers.

10. 應收貸款及應收利息

於報告日期應收貸款及應收利息按餘下日期至其合約日期之到期情況分析如下：

應收貸款及應收利息之賬面值乃按港元列值。

於二零二一年六月三十日及二零二零年十二月三十一日，所有應收貸款為無抵押，按固定利率計息及按與客戶協定的固定期限償還。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

11. TRADE RECEIVABLES

The Group's trading terms with customers are mainly on credit. The credit terms generally range from 30 to 90 days. Overdue balances are reviewed regularly by Directors. The aging analysis of the Group's trade receivables, based on the invoice date, and net of allowance, is as follows:

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	10,222	1,250
31-60 days	31至60天	2,262	1,447
61-90 days	61至90天	7,147	8,303
over 90 days	超過90天	13,343	2,307
Total	總計	32,974	13,307

12. CRYPTOCURRENCY RECEIVABLES

The Group's trading terms with customers are mainly on credit. The credit terms generally range from 30 to 90 days, overdue balances are reviewed regularly by Directors. The aging analysis of the Group's cryptocurrency receivables, is as follows:

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	906	—
31-60 days	31至60天	491	—
61-90 days	61至90天	4	—
Over 90 days	超過90天	—	—
Total	總計	1,401	—

11. 應收貿易賬款

本集團主要以信貸條款與客戶進行交易。信貸期一般介乎30至90天。董事定期檢討過期結餘。本集團應收貿易賬款按發票日期及扣除撥備後之賬齡分析如下：

12. 應收加密貨幣

本集團主要以信貸條款與客戶進行交易。信貸期一般介乎30至90天。董事定期檢討過期結餘。本集團應收加密貨幣之賬齡分析如下：

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

13. TRADE PAYABLES

The Group normally obtains credit terms ranging from 30 to 90 days from its suppliers. The aging analysis of trade payables, based on date of receipt of goods, is as follows:

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	3,065	3,386
31-60 days	31至60天	1,250	33
61-90 days	61至90天	962	45
Over 90 days	超過90天	11,958	1,670
Total	總計	17,235	5,134

14. CRYPTOCURRENCY PAYABLES

The Group normally obtains credit terms ranging from 30 to 90 days from its suppliers. The aging analysis of cryptocurrency payables, is as follows:

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	39	—
31-60 days	31至60天	3	—
61-90 days	61至90天	—	—
Over 90 days	超過90天	—	—
Total	總計	42	—

13. 應付貿易賬款

供應商授予本集團的信貸期一般為30至90天。應付貿易賬款按收貨日期之賬齡分析如下：

14. 應付加密貨幣

供應商授予本集團的信貸期一般為30至90天。應付加密貨幣之賬齡分析如下：

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

15. DUE TO RELATED COMPANIES/LONG-TERM LOAN FROM RELATED PARTIES

As at 30 June 2021, amounts due to related companies and long term loan from related parties represented loan from a related party. The loan was unsecured, interest bearing from 0% to 2% per annum and repayable within one to three years.

15. 應付關聯公司款項／來自關聯方之長期貸款

於二零二一年六月三十日，應付關聯公司款項及來自關聯方之長期貸款指來自一名關聯方之貸款。該貸款為無抵押，按每年0%至2%計息及須於一至三年內償還。

16. SHARE CAPITAL

16. 股本

		Number of shares	
		股份數目	
		'000	HK\$'000
		千股	千港元
Ordinary shares of HK\$0.01 each:	每股面值0.01港元之普通股：		
Authorised:	法定：		
At 1 January 2020 (audited),	於二零二零年一月一日		
31 December 2020 (audited) and	(經審核)、二零二零年		
30 June 2021 (unaudited)	十二月三十一日		
	(經審核)及二零二一年		
	六月三十日(未經審核)	5,000,000	50,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2020 (audited),	於二零二零年一月一日		
31 December 2020 (audited)	(經審核)、二零二零年		
	十二月三十一日(經審核)	287,206	2,872
Placement of shares	配售股份	23,830	238
At 30 June 2021 (unaudited)	於二零二一年六月三十日		
	(未經審核)	311,036	3,110

17. CAPITAL COMMITMENTS

Capital commitments contracted for at the end of the reporting period but not yet incurred are as follows:

17. 資本承擔

於報告期末的已訂約但尚未產生資本承擔如下：

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Cloud computing and data storage services for cryptocurrency mining	用於加密貨幣開採的雲計算及數據儲存服務	23,692	—
Game intellectual properties and licenses	遊戲知識產權及牌照	2,500	—
		26,192	—

18. OPERATING LEASE COMMITMENTS

The Group as lessor

Operating leases relate to investment property owned by the Group with lease terms of 1 to 3 years, with no extension. The lessee does not have an option to purchase the property at the expiry of the lease period.

Minimum lease payments receivable on leases are as follows:

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	1,183	1,081
In the second year	第二年	576	464
Total	總計	1,759	1,545

On 16 June 2021, Seven Elements Interactive Digital Technology Limited (“Seven Elements”), an indirect wholly-owned subsidiary of the Company, entered into an agreement (the “Swarm Leasing Agreement”) with 深圳市水滴雲智能有限公司 (Shenzhen Shuidi Yun Zhineng Company Limited*) (“Shenzhen Shuidi”), pursuant to which Shenzhen Shuidi agreed to lease to Seven Elements 1,500 networked computing nodes to be used in Swarm, being Ethereum’s decentralised storage branch, for a term of nine months. Pursuant to the Swarm Leasing Agreement, Shenzhen Shuidi will be entitled to receive a leasing fee (the “Leasing Fee”) of RMB1,500,000 per month (equivalent to approximately HK\$1,815,000 per month) from Seven Elements. On 21 July 2021, Seven Elements and Shenzhen Shuidi mutually agreed to suspend the Swarm Leasing Agreement.

18. 經營租賃承擔

本集團作為出租人

經營租賃與本集團租期為1至3年的自有投資物業(不可延期)有關。承租人並無擁有於租期屆滿時購買該物業的選擇權。

租賃的最低應收租賃款項如下：

		At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	1,183	1,081
In the second year	第二年	576	464
Total	總計	1,759	1,545

於二零二一年六月十六日，本公司的間接全資附屬公司七元互動數碼科技有限公司(「七元互動」)與深圳市水滴雲智能有限公司(「深圳水滴」)訂立一項協議(「Swarm租賃協議」)，據此，深圳水滴同意向七元互動租出1,500個將用於Swarm(即Ethereum的去中心化儲存分支)的連網計算節點，為期九個月。根據Swarm租賃協議，深圳水滴將有權向七元互動收取每月人民幣1,500,000元(相等於每月約1,815,000港元)的租賃費(「租賃費」)。於二零二一年七月二十一日，七元互動及深圳水滴協定暫停Swarm租賃協議。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

19. FAIR VALUE MEASUREMENTS

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.

(a) Disclosure of level in fair value hierarchy at 30 June 2021 and 31 December 2020:

19. 公允值計量

公允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讓負債所支付之價格。以下公允值計量披露使用的公允值層級將用於計量公允值的估值技術之參數分為三個層級：

第1層級參數：本集團可於計量日期得出相同資產或負債之活躍市場報價(未經調整)。

第2層級參數：第1層級所包括之報價以外之直接或間接的資產或負債可觀察參數。

第3層級參數：資產或負債之不可觀察參數。

本集團的政策乃於導致該轉移之事件或狀況出現變動當日確認自三個層級中的任何一個層級的轉入及轉出。

(a) 於二零二一年六月三十日及二零二零年十二月三十一日的公允值層級水平披露：

Description	項目	Fair value measurements using: 公允值計量採用的層級：			Total 總計
		Level 1	Level 2	Level 3	At 30 June 2021
		第1層級 (unaudited) (未經審核)	第2層級 (unaudited) (未經審核)	第3層級 (unaudited) (未經審核)	於二零二一年 六月三十日 (unaudited) (未經審核)
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Recurring fair value measurements:	經常性公允值計量：				
Investment properties	投資物業				
Office units – Malaysia	辦公單位—馬來西亞	—	—	22,222	22,222

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

19. FAIR VALUE MEASUREMENTS (Continued)

(a) Disclosure of level in fair value hierarchy at 30 June 2021 and 31 December 2020: (Continued)

Description	項目	Fair value measurements using: 公允價值計量採用的層級：			Total 總計
		Level 1 第1層級 (unaudited) (未經審核) HK\$'000 千港元	Level 2 第2層級 (unaudited) (未經審核) HK\$'000 千港元	Level 3 第3層級 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (unaudited) (未經審核) HK\$'000 千港元
Recurring fair value measurements:	經常性公允價值計量：				
Investment properties	投資物業				
Office units – Malaysia	辦公單位—馬來西亞	—	—	23,390	23,390

19. 公允價值計量(續)

(a) 於二零二一年六月三十日及二零二零年十二月三十一日的公允價值層級水平披露：(續)

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

(b) 根據第3層級按公允價值計量的資產對賬：

Description	項目	2021 Investment properties 二零二一年 投資物業 (unaudited) (未經審核) HK\$'000 千港元
At 1 January 2021	於二零二一年一月一日	23,390
Total gains or losses recognised in profit or loss (#)	於損益內確認的 收益或虧損總額(#)	(378)
Exchange difference	匯兌差額	(790)
At 30 June 2021	於二零二一年六月三十日	22,222
(#) Include gains or losses for assets held at end of reporting period	(#) 包括於報告期結束時所持 資產的收益或虧損	(378)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

19. FAIR VALUE MEASUREMENTS (Continued)

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

19. 公允值計量(續)

(b) 根據第3層級按公允值計量的資產對賬：(續)

Description	項目	2020 Investment properties 二零二零年 投資物業 (audited) (經審核) HK\$'000 千港元
At 1 January 2020	於二零二零年一月一日	24,540
Total gains or losses recognised in profit or loss (#)	於損益內確認的 收益或虧損總額(#)	(1,490)
Exchange difference	匯兌差額	340
At 31 December 2020	於二零二零年十二月三十一日	<u>23,390</u>
(#) Include gains or losses for assets held at end of reporting period	(#) 包括於報告期結束時所持資產的 收益或虧損	<u>(1,490)</u>

The total gains or losses recognised in profit or loss including those for assets held at end of reporting period are presented in other operating expenses in the condensed consolidated statement of profit or loss and other comprehensive income.

於報告期結束時在損益中確認的損益總額(包括所持資產的損益)乃於簡明綜合損益及其他全面收益表內的其他經營開支呈列。

19. FAIR VALUE MEASUREMENTS (Continued)

(c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2021 and 31 December 2020:

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.

For level 3 fair value measurements, the Group will normally engage external valuation experts with the recognised professional qualifications and recent experience to perform the valuations.

Key unobservable inputs used in level 3 fair value measurements are mainly:

- Floor level difference (estimated based on actual data)
- Size difference (estimated based on actual data)
- Time difference (estimated based on Property Guru Malaysia Property Market Index)
- Location difference (estimated based on a valuation experts' in-house database)

19. 公允值計量(續)

(c) 於二零二一年六月三十日及二零二零年十二月三十一日本集團所採用的估值程序及公允值計量所採用的估值技術及參數的披露：

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允值計量(包括第3層級公允值計量)。財務總監就此等公允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。

就第3層級公允值計量而言，本集團將通常聘請具備獲認可專業資格及最近進行估值經驗之外部估值專家。

第3層級公允值計量所採用的關鍵不可觀察參數主要是：

- 樓層差異(基於實際數據之估計)
- 面積差異(基於實際數據之估計)
- 時間差異(基於Property Guru Malaysia Property Market Index估計)
- 位置差異(基於估值專家內部數據庫估計)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

19. FAIR VALUE MEASUREMENTS (Continued)

(c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2021 and 31 December 2020:

(Continued)

Level 3 fair value measurements

Description	Valuation technique	Unobservable inputs	Range	Effect on fair value for increase of inputs	Fair value 30 June 2021	Fair value 31 December 2020
項目	估值技術	不可觀察參數	範圍	參數增加對公允值的影響	公允值 二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	公允值 二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
				%		
Investment property	Market	Time difference	-2.16% to 0% (2020: -4.6% to -1%)	Increase	22,222	23,390
– Commercial building located in Malaysia	comparable approach	時間差異	-2.16%至0% (二零二零年：-4.6%至-1%)	增加		
投資物業	市場比較法	Location difference	0% to 10% (2020: 0% to 15%)	Increase		
– 位於馬來西亞之商業大廈		位置差異	0%至10% (二零二零年：0%至15%)	增加		
		Floor level difference	-3% to 3.5% (2020: -3% to 3.5%)	Increase		
		樓層差異	-3%至3.5% (二零二零年：-3%至3.5%)	增加		
		Size difference	-2% (2020: -3.3% to -2.1%)	Increase		
		面積差異	-2% (二零二零年：-3.3%至-2.1%)	增加		

There were no changes in the valuation techniques used for investment properties as at 30 June 2021 and 31 December 2020.

於二零二一年六月三十日及二零二零年十二月三十一日，投資物業所採用之估值方式並無改變。

19. 公允值計量(續)

(c) 於二零二一年六月三十日及二零二零年十二月三十一日本集團所採用的估值程序及公允值計量所採用的估值技術及參數的披露：(續)

第3層級公允值計量

20. RELATED PARTY TRANSACTIONS

In addition to those related party transactions and balances disclosed elsewhere in the condensed consolidated financial statements, the Group had the following transactions and balances with related parties during the period:

(a) Key management personnel compensation

The key management personnel of the Group comprise all Directors. Details of their emoluments were disclosed as follows:

20. 關聯人士交易

除本簡明綜合財務報表其他部分所披露的關聯人士交易及結餘外，於期內，本集團與其關聯人士的交易及結餘如下：

(a) 主要管理人員酬金

本集團主要管理人員包括所有董事。彼等的薪酬詳情披露如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Directors' remuneration	董事薪酬	1,098	1,367

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

20. RELATED PARTY TRANSACTIONS

(Continued)

(b) Transactions with related parties

20. 關聯人士交易(續)

(b) 與關聯人士進行的交易

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (unaudited) (未經審核) HK\$'000 千港元
Purchase from	向以下公司購買		
— 寧波捷豐現代傢俱有限公司 (Ningbo JF Furniture Co., Limited*)	— 寧波捷豐現代傢俱有限公司	Not applicable 不適用	764
Leasing charges paid to	向以下人士支付 租賃費用		
— 寧波捷豐現代傢俱有限公司 (Ningbo JF Furniture Co., Limited*)	— 寧波捷豐現代傢俱有限公司	Not applicable 不適用	1,473
License fees paid to	向以下公司支付 特許費		
— A.C.R. Equipment Supplies Limited	— 捷豐冷凍器材有限公司	Not applicable 不適用	60
Interest expense paid to	向以下公司支付 利息開支		
— Imperium Credit Limited	— 帝國信貸財務有限公司	498	1,186
— Imperium Financial Group Limited	— 帝國金融集團有限公司	3,180	1,155
— Imperium Group (Holdings) Limited	— 帝國集團(控股)有限公司	266	—

* for identification purpose only

20. RELATED PARTY TRANSACTIONS

(Continued)

(c) Balance with related parties

— Due to related companies

		Note 附註	At 30 June 2021 於二零二一年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Imperium Credit Limited	帝國信貸財務有限公司	(i)	48,094	48,094
Imperium Financial Group Limited	帝國金融集團有限公司	(i)	121,234	121,234
Imperium Group (Holdings) Limited	帝國集團(控股)有限公司	(i)	19,000	—
			188,328	169,328

Note:

- (i) These amounts due to related companies of approximately HK\$188,328,000 (2020: HK\$169,328,000) was unsecured, interest bearing from 0% to 2% per annum and repayable within one to three years.

21. EVENTS AFTER THE END OF THE REPORTING PERIOD

On 21 July 2021, Seven Elements, and Shenzhen Shuidi mutually agreed to suspend the Swarm Leasing Agreement. Seven Elements and Shenzhen Shuidi entered the Swarm Leasing Agreement on 16 June 2021 concerning the leasing of 1,500 networked computing nodes to be used in Swarm. Please refer to the announcement of the Company dated 21 July 2021 for further details.

On 23 July 2021, Seven Elements entered into the Lease Agreement with Best Master Limited (“Best Master”), pursuant to which Seven Elements agreed to lease the filecoin equipment, storage facilities and auxiliary parts to Best Master for mining of Filecoin for a term of three years commencing from 1 August 2021. Please refer to the announcement of the Company dated 23 July 2021 for further details.

20. 關聯人士交易(續)

(c) 與關聯人士的結餘

— 應付關聯公司款項

附註：

- (i) 該等應付關聯公司款項約188,328,000港元(二零二零年：169,328,000港元)為無抵押、按每年0%至2%計息及須於一至三年內償還。

21. 報告期末後事項

於二零二一年七月二十一日，七元互動與深圳水滴協定暫停Swarm租賃協議。七元互動與深圳水滴於二零二一年六月十六日就租賃1,500個將用於Swarm的連網計算節點訂立Swarm租賃協議。更多詳情請參閱本公司日期為二零二一年七月二十一日之公佈。

於二零二一年七月二十三日，七元互動與Best Master Limited (「Best Master」) 訂立租賃協議，據此，七元互動同意向Best Master租出Filecoin設備、儲存設施及配套組件，用於開採Filecoin，自二零二一年八月一日起為期三年。更多詳情請參閱本公司日期為二零二一年七月二十三日之公佈。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

FINANCIAL REVIEW

The Group's revenue for the six months ended 30 June 2021 amounted to approximately HK\$72.0 million, representing a decrease of approximately 9.9% over the corresponding period of 2020. Such decrease is mainly due to the decrease of sales of household products and game publishing business.

Gross profit margin of the Group increased from 3.3% to approximately 12.8% for the six months ended 30 June 2021 was mainly due to the increase of gross profit margin of esports business and higher profit margin of cloud computing and data storage business due to high cryptocurrency price during the period.

Other income decreased from approximately HK\$3.8 million for the six months ended 30 June 2020 to approximately HK\$1.4 million for the six months ended 30 June 2021, mainly due to the decrease in government grant and the decrease in net exchange gain during the period.

Distribution costs increased from approximately HK\$5.9 million for the six months ended 30 June 2020 to approximately HK\$7.9 million for the six months ended 30 June 2021, as there was increase in marketing expenses for game publishing business during the period.

Administrative expenses increased from approximately HK\$30.3 million for the six months ended 30 June 2020 to approximately HK\$31.1 million for the six months ended 30 June 2021, mainly due to the increase in staff costs and legal and professional fee.

Other operating expenses of approximately HK\$1.7 million is mainly due to impairment loss on intangible assets and fair value change on investment properties during the period.

財務回顧

截至二零二一年六月三十日止六個月，本集團收益約為72,000,000港元，較二零二零年同期減少約9.9%，該減少乃由於家居產品銷售及遊戲發行業務下跌。

本集團之毛利率由3.3%上升至截至二零二一年六月三十日止六個月約12.8%，主要由於期內電子競技業務的毛利率上升以及加密貨幣價格高企導致雲計算及數據儲存業務的毛利率上升。

其他收入由截至二零二零年六月三十日止六個月約3,800,000港元減少至截至二零二一年六月三十日止六個月約1,400,000港元，主要是由於期內政府補助減少及淨匯兌收益減少。

分銷成本由截至二零二零年六月三十日止六個月約5,900,000港元增加至截至二零二一年六月三十日止六個月約7,900,000港元，乃由於期內遊戲發行業務的市場推廣開支增加。

行政開支由截至二零二零年六月三十日止六個月約30,300,000港元增加至截至二零二一年六月三十日止六個月約31,100,000港元，主要是由於員工成本及法律及專業費用增加。

其他經營開支約1,700,000港元主要由於期內無形資產減值虧損及投資物業公允值變動所致。

BUSINESS REVIEW AND OUTLOOK

Business review

In the first half of 2021, the business environment remains weak due to COVID-19 epidemic and intense trade dispute with the US, the total revenue of the Group decreased by approximately 9.9% compare with 2020 to approximately HK\$71,993,000 (2020: HK\$79,883,000). The sales of household products business declined by approximately 42.7% compare with 2020. The revenue of game publishing business decreased by approximately 16.5% compare with 2020 due to poor performance of games launched. The Group has put effort in developing cloud computing and data storage segment and esports segment in order to sustain the long-term growth of the Group. During the reported period, these segments contributed to approximately 30.7% of the Group's revenue.

Cloud computing and data storage business

In recent years, the development of cloud computing and data storage technology offers a new way for businesses and individuals to store, process and access large amount of digital data in an efficient and secure manner. During the Period, the Group entered into several leasing agreements to lease certain equipment as well as provide software and technical services. On 26 March 2021, the Group entered into the sale and purchase agreement with the vendor, pursuant to which the Group has conditionally agreed to acquire, and the vendor has conditionally agreed to sell, the equipment at the consideration of approximately RMB19,421,000 (equivalent to approximately HK\$23,111,000). The acquisition enables the Group to utilize the equipment for provision of cloud computing and data storage services, including services in connection with cryptocurrency mining.

Moreover, on 10 May 2021, the Group, as lessee, entered into the technical services agreement with the vendor, as lessor and service provider, pursuant to which the vendor agreed to lease the equipment as well as provide software and technical services to the Group for the provision of cloud computing and data storage services and for mining of Chia coin by the Group for a term of three years at the consideration of RMB20,000,000 (equivalent to approximately HK\$24,200,000) and 5% of quantity of Chia coins mined as service fee, capped at an amount equivalent to RMB5,000,000 (equivalent to approximately HK\$6,050,000).

業務回顧及展望

業務回顧

於二零二一年上半年，營商環境因新冠病毒疫情及與美國之間的貿易衝突加深而維持疲弱，本集團的總收益較二零二零年減少約9.9%至約71,993,000港元(二零二零年：79,883,000港元)。家居產品業務的銷售較二零二零年下跌約42.7%。遊戲發行業務收益較二零二零年減少約16.5%，主要由於發佈之遊戲表現欠佳所致。本集團正致力開發雲計算及數據儲存分部以及電子競技分部，以保持本集團之長遠增長。報告期內，該等分部佔本集團收益約30.7%。

雲計算及數據儲存業務

近年來，雲計算及數據儲存科技為企業及個人帶來以有效而安全的方式儲存、處理及存取大量數碼數據的新途徑。期內，本集團訂立若干租賃協議租出若干設備以及提供軟件及技術服務。於二零二一年三月二十六日，本集團與賣方訂立買賣協議，據此，本集團已有條件地同意收購，而賣方則有條件地同意出售設備，代價約為人民幣19,421,000元(約相等於23,111,000港元)。上述收購使本集團得以運用該設備提供雲計算及數據儲存服務，包括有關加密貨幣開採的服務。

此外，於二零二一年五月十日，本集團(作為承租方)與賣方(作為出租方及服務提供方)訂立技術服務協議，據此，賣方同意向本集團租出該設備以及提供軟件及技術服務，用於提供雲計算及數據儲存服務以及由本集團開採奇亞幣，為期三年，代價為人民幣20,000,000元(約相等於24,200,000港元)，並按已開採奇亞幣數量的5%收取服務費，上限為人民幣5,000,000元(約相等於6,050,000港元)。

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The above investments were based on the growing trends of (i) increasing use of blockchain technology and cryptocurrency for practical purposes such as for cloud computing and data storage; (ii) an increasing number of institutional investors and individuals have started to invest in cryptocurrencies and related products such as cryptocurrency ETF, leading to a continuing rise in the prices of cryptocurrencies on a long term basis; (iii) that with the devaluation of the traditional currencies due to quantitative easing measures adopted by various governments in stimulating the economy, there are signs that cryptocurrencies are being regarded as alternative assets with similar nature to that of gold given that there is a limited supply of cryptocurrencies; and (iv) the positive outlook of Filecoin and Chia coin to be developed as major cryptocurrencies.

Cloud service operation

During the reported period, the Group acquired and leased Filecoin Mining Machines with a capacity of 18.5P, of which 10.5P were leased to customers. Approximately 31,000 units of Filecoin have been awarded to our customers for the six months period ended 30 June, 2021. According to the current practice of IPFS/Filecoin network, such Filecoin will be vested over a 180 days period with 25% of Filecoin are made available immediately while the remaining 75% of block rewards earned by miners vest linearly over 180 days. As such, the Group recognized its revenue of approximately HK\$2,800,000 based on the value of Filecoin vested.

Furthermore, the Group took into account the fair value of Filecoin as at 30 June 2021 and recorded the change in fair value of cryptocurrency amounted to loss of approximately HK\$950,000, suffering from the crypto currency downturn in the second quarter of 2021. As a result, the Group recorded a loss of approximately HK\$890,000 for the Filecoin related service segment during the reported period. However, it should be noted that based on the market price of Filecoin as at 30 June 2021, approximately HK\$2,800,000 of Filecoin granted during the reporting period has yet to be recognized as revenue.

In addition to Filecoin related services, the Group acquired another set of mining machines of Chia for its own use as well. During the period, the Group held approximately 220 units of Chia coins with carrying amount of approximately HK\$840,000. This is net of the change in fair value of Chia coins amounted to loss of approximately HK\$37,000 due to crypto currency downturn in the second quarter of 2021.

上述投資乃基於以下增長趨勢(i)區塊鏈科技及加密貨幣在實際用途(如雲計算及數據儲存)之應用日增;(ii)開始投資於加密貨幣及相關產品(如加密貨幣ETF)的機構投資者及個人數目日增,長遠而言使加密貨幣的價格不斷上升;(iii)隨著各國政府採取量化寬鬆政策以刺激經濟,使傳統貨幣價值因而降低,有跡象顯示加密貨幣會被視為性質與黃金相若的替代資產,因為加密貨幣供應有限;及(iv) Filecoin及奇亞幣將獲發展為主要加密貨幣的正面前景。

雲服務業務

報告期內,本集團收購並租賃Filecoin挖礦機器,容量為18.5P,其中10.5P已出租予客戶。截至二零二一年六月三十日止六個月期間,我們的客戶已獲得約31,000個Filecoin。根據IPFS/Filecoin網絡的現行做法,該等Filecoin將於180天內歸屬,其中25%的Filecoin立即可用,而開採人所賺取的其餘75%區塊獎勵則於180天內線性歸屬。因此,本集團根據已歸屬的Filecoin價值確認其收益約2,800,000港元。

此外,本集團計入Filecoin於二零二一年六月三十日的公允值,並錄得加密貨幣公允值變動虧損約950,000港元,此乃受加密貨幣於二零二一年第二季度下跌所影響。因此,報告期內,本集團錄得Filecoin相關服務分部虧損約890,000港元。然而,敬請注意,根據於二零二一年六月三十日的Filecoin市場價格,報告期內所獲得約2,800,000港元的Filecoin尚未確認為收益。

除Filecoin相關服務外,本集團亦已收購另一套奇亞幣挖礦機器自用。期內,本集團持有約220個奇亞幣,賬面值約為840,000港元。該賬面值經扣除因加密貨幣於二零二一年第二季度下跌而導致的奇亞幣公允值變動虧損約37,000港元。

Development of new products

As mentioned in the announcement made on 16 June 2021, the Group entered into an agreement (the “Swarm Leasing Agreement”) with 深圳市水滴雲智能有限公司 to rent 1,500 networked computing nodes to be used in Swarm, being Ethereum’s decentralised storage branch, for RMB1,500,000 a month. It enables the Group to expand and diversify its existing cloud computing and data storage services business by tapping into Swarm. However, the Group has suspended this agreement as the network organizers have not provided sufficient details to address queries on the operation of the network.

Risk management

Nowadays, cryptocurrencies are the most sought-after alternative assets as compared with other traditional assets. As the cryptocurrencies are a pretty young market, lots of uncertainties are necessarily taken into account. There are few types of financial risks the Group is exposed to regarding the crypto trading market. First of all, while the cryptocurrency industry is liquidity risks. Cryptocurrency exchange is one of the factors that affect liquidity risks in the cryptocurrency sector. A higher number of cryptocurrency exchanges is indicative of greater market and trading activity. The other one is the demand by the public which determines trading volumes which have a significant influence on liquidity. Secondly, the volatility of cryptocurrency prices also concerns us.

The other types of financial risks is legal risk. Each country has its own unique laws and regulations which influence the amount of liquidity exchanges and other institutions can have in cryptocurrency. Laws and regulations define the type of cryptocurrency products one can purchase as well as how the products are used, thus influencing market activity (including trading volumes) on a large scale.

To address the inherent risk of cryptocurrency, the Group has established in-house policies to manage such exposures. This includes making fair value assessments on cryptocurrencies held by the Group and daily monitoring of the price and liquidity of such cryptocurrencies.

新產品開發

誠如二零二一年六月十六日之公佈所述，本集團與深圳市水滴雲智能有限公司訂立一項協議（「Swarm租賃協議」）租出1,500個將用於Swarm（即Ethereum的去中心化儲存分支）的連網計算節點，每月收取人民幣1,500,000元。該協議使本集團可藉著使用Swarm而擴充及多元化其現有的雲計算及數據儲存服務業務。然而，由於網絡組織者未有提供解決有關網絡運行問題的充分詳情，本集團已暫停此協議。

風險管理

今時今日，與其他傳統資產相比，加密貨幣為最受追捧的另類資產。由於加密貨幣為相當初步的市場，有必要考慮到許多不確定因素。有關加密貨幣交易市場，本集團面臨的金融風險種類有幾種。首先，雖然加密貨幣行業存在流動性風險，加密貨幣兌換是影響加密貨幣領域流動性風險的因素之一。加密貨幣交易所數量增加代表市場及交易活動數量增加。另一個影響因素是決定交易量的公眾需求，而交易量對流動性產生重大影響。其次，我們亦有關注加密貨幣價格的波動性。

其他類型的金融風險為法律風險。每個國家都有自己獨特的法律法規，對加密貨幣流動性交易所及其他機構的數量產生影響。法律法規規定可以購買的加密貨幣產品的類型以及產品的使用方式，從而大規模影響市場活動（包括交易量）。

為應對加密貨幣的固有風險，本集團已制定內部政策管理有關風險。其中包括對本集團持有的加密貨幣進行公允值評估，以及對該等加密貨幣的價格及流動性進行日常監測。

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The revenue from cloud computing and data storage business for the period ended 30 June 2021 was approximately HK\$3,596,000 (2020: Nil). The segment loss for the period was approximately HK\$1,244,000 (2020: Nil). The profit before interest, tax, depreciation and amortization for the six months ended 30 June 2021 was approximately HK\$1,223,000 (2020: Nil). As discussed above, approximately HK\$2,800,000 of Filecoin granted during the reporting period has yet to be included in the above financial results.

Esports business

On 27 January 2021, the strategic cooperation between PUBG NVXQF team, the esports team owned by Nova eSports International Limited, being a subsidiary of the Company, and Tencent Video would officially commence. Tencent Video officially becomes the title sponsor of NVXQF team, and the team has been renamed as "NV". In addition to existing various content categories such as popular movies, variety shows, sports, news and anime, Tencent Video is establishing a brand new esports channel. NV will leverage on the inherent content advantages of Tencent Video, while both parties will continue to develop more linked dedicated content model, bringing more variations and possibilities for esports industry and events operation. The cooperation will bring more stable revenue to the esports business.

Furthermore, NV won the champion of the weekly final of the third week of PEL 2021 S1 season and weekly final of the fifth week of PEL 2021 S2 season. PEL 2021 is an official professional esports contest organised by Tencent Games and VSPN.

The revenue from esports business for the six months ended 30 June 2021 was approximately HK\$18,525,000 (2020: Nil). The segment loss for the Period was approximately HK\$4,691,000 (2020: Nil). The losses before interest, tax, depreciation and amortization for the six months ended 30 June 2021 was approximately HK\$1,201,000 (2020: Nil).

雲計算及數據儲存業務截至二零二一年六月三十日止期間的收益約為3,596,000港元(二零二零年：無)。期內分部虧損約為1,244,000港元(二零二零年：無)。截至二零二一年六月三十日止六個月，扣除利息、稅項、折舊及攤銷前之溢利約為1,223,000港元(二零二零年：無)。如上所述，報告期內獲得的約2,800,000港元Filecoin尚未計入上述財務業績。

電子競技業務

於二零二一年一月二十七日，本公司的附屬公司 Nova eSports International Limited 所擁有的電子競技隊 — 和平精英[NVXQF]與騰訊視頻的戰略合作正式開始。騰訊視頻將正式冠名NVXQF隊，戰隊亦已更名為「NV」。騰訊視頻在聚合熱播影視、綜藝娛樂、體育賽事、新聞資訊、動漫等內容品類的基礎上，正逐漸開闢全新的電競賽事賽道。NV將借助騰訊視頻天然的內容優勢，雙方也將持續打造更多專屬內容聯動模式，為電競行業、賽事運營等帶來更多玩法與可能性。是次合作將為電子競技業務帶來更穩定的收益。

此外，NV於和平精英PEL 2021 S1賽季第三周周決賽及PEL 2021 S2賽季第五周周決賽獲得冠軍。PEL 2021是由騰訊遊戲及VSPN舉辦的官方專業電子競技比賽。

電子競技業務截至二零二一年六月三十日止六個月的收益約為18,525,000港元(二零二零年：無)。本期間之分部虧損約為4,691,000港元(二零二零年：無)。截至二零二一年六月三十日止六個月，扣除利息、稅項、折舊及攤銷前之虧損約為1,201,000港元(二零二零年：無)。

Game publishing business

The revenue from game publishing business for the six months ended 30 June 2021 was approximately HK\$10,787,000 (2020: HK\$12,915,000) representing a decrease of approximately HK\$2,128,000 as compared with the corresponding year. The segment loss for the reporting period was approximately HK\$19,658,000 (2020: HK\$28,260,000). The reduction was mainly due to the poor results from games launched in 2020 which was below our expectations and delayed launch of products schedule. The losses before interest, tax, depreciation and amortisation for the six months ended 30 June 2021 was approximately HK\$18,970,000 (2020: HK\$27,124,000).

According to the marketing report issued by NewZoo, total revenue for mobile game and total number of smartphone users will continue to growth. In 2023, it expects to break USD100 billion of revenue generated for mobile game and there will be 4.1 billion smartphone users. In fact, the market report shows that 16% (more than 700 million) of all active smartphones will be 5G-ready by the end of 2021. By 2023, there will be 2.1 billion of 5G-ready active smartphones. Due to above factors, the management is still positive on the outlook for this segment.

The Group will expand into on the fast growing PRC gaming market and partner with major gaming companies to enhance its product portfolio and quality. And we will be more emphasis on enhancing the effectiveness of online marketing activities for future products. In view of the disappointing result of this segment, the Group has appointed a new senior management team for this segment.

Household products business

The revenue from household products business for the six months ended 30 June 2021 was approximately HK\$37,325,000 (2020: HK\$65,124,000), representing a decrease of 42.7% as compared with the corresponding period last year. In 2020, the Group has terminated the business relationship with the major customer, as unilaterally demanded by the major customer for the enhancement of the existing production facilities of household products business, including investments in automation, other production equipment and environmental protection facilities. Also, the market demand has decreased due to the growing tension between China and the U.S. and outbreak of COVID-19. The gross profit margin decreased to approximately 6.0% (2020: 8.3%). The segment loss for the six months ended 30 June 2021 was approximately HK\$1,762,000 (2020: HK\$1,754,000). To mediate the impact of possible disruption to the termination of relationship with major customer, the Group has sourced new domestic customers and explores trading business to sustain the operations.

遊戲發行業務

遊戲發行業務截至二零二一年六月三十日止六個月的收益約為10,787,000港元(二零二零年: 12,915,000港元), 比去年減少約2,128,000港元。報告期內之分部虧損約為19,658,000港元(二零二零年: 28,260,000港元)。虧損減少主要因為二零二零年推出之遊戲成績不佳未如預期, 以及延遲推出產品時間表所致。截至二零二一年六月三十日止六個月, 扣除利息、稅項、折舊及攤銷前之虧損約為18,970,000港元(二零二零年: 27,124,000港元)。

根據NewZoo發表之市場報告, 手機遊戲之總收益及智能手機用戶總數將持續增長。預期手機遊戲產生之收益於二零二三年會升破1,000億美元, 而智能手機用戶總數將達到41億人。事實上, 市場報告顯示, 全部在用智能手機中, 有16% (超過7億台) 可於二零二一年底或之前連接5G網絡。到二零二三年或之前, 將有21億台可連接5G網絡的在用智能手機。因上述因素關係, 管理層對此分部之展望仍然正面。

本集團將擴充至高速增長之中國遊戲市場, 並與大型遊戲公司建立夥伴關係, 以提升其產品組合及質素, 並會集中提升於未來產品的線上營銷活動的效果。鑑於該分部業績未如理想, 本集團已為該分部委任新的高級管理團隊。

家居產品業務

家居產品業務於截至二零二一年六月三十日止六個月的收益約為37,325,000港元(二零二零年: 65,124,000港元), 比去年同期下降42.7%。二零二零年, 本集團終止與主要客戶之間的商業關係, 因為該主要客戶單方面要求升級家居產品業務現有生產設施, 包括投資自動化、其他生產設備及環保設施。另外, 因中美衝突加劇及新冠病毒疫情爆發, 導致市場需求減少。毛利率下降至約6.0% (二零二零年: 8.3%)。截至二零二一年六月三十日止六個月的分部虧損約為1,762,000港元(二零二零年: 1,754,000港元)。為舒緩終止與主要客戶之間關係可能造成干擾之影響, 本集團已物色新本地客戶及探索貿易業務以持續營運。

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Property investment business

The Group's revenue from property investment business during the six months ended 30 June 2021 was approximately HK\$707,000 (2020: approximately HK\$657,000). The segment profit was approximately HK\$329,000 (segment loss of 2020: HK\$551,000), mainly due to fair value loss on investment property which is non-cash in nature.

Money lending business

The Group's revenue from money lending business during the six months ended 30 June 2021 was approximately HK\$1,053,000 (2020: HK\$1,187,000). The segment profit of approximately HK\$231,000 (segment loss of 2020: HK\$840,000).

Future prospects

Facing with the uncertain and challenging environment, we would accelerate the expanding cloud computing and data storage business as well as enlarge our esports team in the PRC. In addition, we will continue to adopt suitable cost saving measures and evaluate the business operations to enhance the financial position of the Group as well as maximizing returns to the shareholders. Looking ahead, we will regularly evaluate the allocation of resources among business segments to drive sustainable growth of the Group.

LIQUIDITY, FINANCIAL RESOURCES, FUNDING AND TREASURY POLICY

As at 30 June 2021, the Group had cash and bank balances of approximately HK\$115.9 million (as at 31 December 2020: approximately HK\$55.1 million).

As at 30 June 2021, the Group had current assets of approximately HK\$201.8 million (31 December 2020: HK\$128.0 million) and current liabilities of approximately HK\$233.3 million (31 December 2020: HK\$197.8 million).

As at 30 June 2021, the Group had loan from related parties of approximately HK\$188.3 million (31 December 2020: HK\$169.3 million). The loan from related parties carried interest at fixed rate and repayable within three years.

As at 30 June 2021, three of the Group's related companies owned by the ultimate controlling party of the Company and ultimate controlling party of the Company agreed to renew and not to demand for the repayment of the borrowings amounting to approximately HK\$188,328,000 for at least the next twelve months.

物業投資業務

截至二零二一年六月三十日止六個月，本集團來自物業投資業務的收益約為707,000港元(二零二零年：約657,000港元)。分部溢利約為329,000港元(二零二零年分部虧損：551,000港元)，主要由投資物業公允值虧損(非現金性質)所致。

放債業務

截至二零二一年六月三十日止六個月，本集團來自放債業務的收益約為1,053,000港元(二零二零年：1,187,000港元)。分部溢利約為231,000港元(二零二零年分部虧損：840,000港元)。

未來前景

面對充滿不穩及挑戰的環境，我們會加快擴充雲計算及數據儲存業務，以及擴大我們於中國的電子競技隊。另外，我們將繼續採用適用的節省成本措施及評估業務營運，以增進本集團的財務狀況，同時使股東回報最大化。展望未來，我們會定期評估各業務分部的資源分配，以推動本集團的可持續發展。

流動資金、財務資源、融資及財務政策

於二零二一年六月三十日，本集團分別擁有現金及銀行結餘約115,900,000港元(於二零二零年十二月三十一日：約55,100,000港元)。

於二零二一年六月三十日，本集團擁有流動資產約201,800,000港元(二零二零年十二月三十一日：128,000,000港元)及流動負債約233,300,000港元(二零二零年十二月三十一日：197,800,000港元)。

於二零二一年六月三十日，本集團有關聯方貸款約188,300,000港元(二零二零年十二月三十一日：169,300,000港元)。該來自關聯方之貸款按固定利率計息及須於三年內償還。

於二零二一年六月三十日，本集團其中三家關聯公司(由本公司之最終控股方擁有)及本公司之最終控股方同意重續且不於最少未來十二個月內要求償還約188,328,000港元之借貸。

As at the end of the reporting period, the Group had un-utilised facilities from a related company which is owned by the ultimate controlling party of the Company and the ultimate controlling party of the Company amounting HK\$30 million and HK\$40 million respectively.

Nevertheless, the Group will seek for other financial resources as alternative means to meet working capital requirement.

GEARING RATIO

As at 30 June 2021, the Group's gearing ratio, which was derived from loan from related companies to total assets, decreased to 58.5% from that of 75.7% as at 31 December 2020.

Commitments

As at 30 June 2021, the Group's capital commitments amounted to approximately HK\$26,192,000 (2020: Nil), attributable to acquisitions of cloud computing and data storage services for cryptocurrency mining and game intellectual properties and licenses.

CAPITAL STRUCTURE

The share capital of the Company comprises of ordinary shares only.

MATERIAL ACQUISITION AND DISPOSAL

No material acquisition and disposal during the Period.

EVENTS AFTER THE END OF THE REPORTING PERIOD

On 21 July 2021, Seven Elements, and Shenzhen Shuidi mutually agreed to suspend the Swarm Leasing Agreement. Seven Elements and Shenzhen Shuidi entered the Swarm Leasing Agreement on 16 June 2021 concerning the leasing of 1,500 networked computing nodes to be used in Swarm. Please refer to the announcement of the Company dated 21 July 2021 for details.

On 23 July 2021, Seven Elements entered into the Lease Agreement with Best Master Limited ("Best Master"), pursuant to which Seven Elements agreed to lease the filecoin equipment, storage facilities and auxiliary parts to Best Master for mining of the Filecoin for a term of three years commencing from 1 August 2021. Please refer to the announcement of the Company dated 23 July 2021 for details.

於報告期末，本集團有分別來自一家關聯公司(由本公司最終控股方擁有)及本公司最終控股方之尚未動用融資額30,000,000港元及40,000,000港元。

儘管如此，本集團將尋求其他財政資源，作為應付其營運資金需求的另一方式。

資產負債比率

於二零二一年六月三十日，本集團之資產負債比率(以來自關聯公司之貸款與資產總值之比例計算)由二零二零年十二月三十一日的75.7%減少至58.5%。

承擔

於二零二一年六月三十日，本集團的資本承擔約為26,192,000港元(二零二零年：無)，乃來自收購用於加密貨幣開採的雲計算及數據儲存服務以及遊戲知識產權及牌照。

資本結構

本公司股本僅由普通股組成。

重大收購及出售

期內並無重大收購及出售事項。

報告期末後事項

於二零二一年七月二十一日，七元互動與深圳水滴協定暫停Swarm租賃協議。七元互動與深圳水滴於二零二一年六月十六日就租賃1,500個將用於Swarm的連網計算節點訂立Swarm租賃協議。詳情請參閱本公司日期為二零二一年七月二十一日之公佈。

於二零二一年七月二十三日，七元互動與Best Master Limited (「Best Master」)訂立租賃協議，據此，七元互動同意向Best Master租出Filecoin設備、儲存設施及配套組件，用於開採Filecoin，自二零二一年八月一日起為期三年。詳情請參閱本公司日期為二零二一年七月二十三日之公佈。

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DIVIDENDS

The Board has resolved not to declare an interim dividend for the six months ended 30 June 2021 (2020: Nil).

FOREIGN EXCHANGE EXPOSURE

Most of the trading transactions, assets and liabilities of the Group were denominated in Renminbi, United States dollars, Hong Kong dollars, Malaysia Ringgit and Thai Baht.

CONTINGENT LIABILITIES

As at 30 June 2021, the Group had no material contingent liabilities.

EMPLOYEES AND REMUNERATION POLICY

As at 30 June 2021, the Group employed 176 staff. The Group's remuneration to employees, including Directors' emoluments, amounted to approximately HK\$14,973,000 for the Period. The Group reviews employee remuneration annually and rewards its employee with reference to the length of services and performance. The Group also grants share options and bonuses to employees of the Group at the discretion of the Directors and based on the financial performance of the Group.

股息

董事會決議不就截至二零二一年六月三十日止六個月宣派中期股息(二零二零年：無)。

外匯風險

本集團的主要貿易交易、資產及負債以人民幣、美元、港元、馬來西亞令吉及泰銖列值。

或然負債

於二零二一年六月三十日，本集團並無重大或然負債。

僱員及薪酬政策

於二零二一年六月三十日，本集團僱用176名員工。本集團於本期間的僱員薪酬(包括董事酬金)為約14,973,000港元。本集團按僱員服務年期及表現每年檢討僱員薪酬及獎勵僱員。本集團亦根據本集團的財務表現由董事酌情決定向本集團僱員授出購股權及花紅。

DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ITS ASSOCIATED CORPORATIONS

As at 30 June 2021, the interests and short positions of the Directors in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (the "Associated Corporations") as notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO or as recorded in the register required to be kept by the Company under section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") were as follows:

董事於本公司或其相聯法團的股份、相關股份及債券中的權益及淡倉

於二零二一年六月三十日，董事於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)(「相聯法團」)的股份、相關股份及債券中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括彼等根據證券及期貨條例的有關條文被當作或被視為擁有的權益及淡倉)或根據證券及期貨條例第352條本公司須予存置之登記冊所記錄，或根據上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及聯交所的權益及淡倉如下：

Name of Director	Personal interests	Family interests	Corporate interests	Total	Percentage of aggregate interests to total number of Shares in issue
					(Note 4) 權益總額 佔已發行股份 總數之百分比 (附註4)
董事姓名	個人權益	家族權益	公司權益	總計	
Mr. Cheng Ting Kong	—	—	214,428,488 (L) (Note 2)	214,428,488 (L) (Note 1)	64.94%
鄭丁港先生	—	—	214,428,488 (L) (附註2)	214,428,488 (L) (附註1)	64.94%
Ms. Yeung So Mui	—	—	214,428,488 (L) (Note 3)	214,428,488 (L)	64.94%
楊素梅女士	—	—	214,428,488 (L) (附註3)	214,428,488 (L)	64.94%

Notes:

附註：

- | | |
|--|--|
| <p>1. The letter "L" represents the Director's interests in the Shares and underlying Shares or, as the case may be, the equity interest of the Company or its associated corporations.</p> <p>2. This represents interests held by Mr. Cheng Ting Kong through Diamond State Holdings Limited ("Diamond State"), which holds 214,428,488 Shares. As Mr. Cheng Ting Kong has 100% interest in Diamond State, he is deemed to be interested in 214,428,488 Shares.</p> <p>3. Ms. Yeung So Mui is the spouse of Mr. Cheng Ting Kong. Ms. Yeung So Mui is deemed to be interested in all shares held by Diamond State under part XV of the SFO.</p> <p>4. The percentage has been adjusted based on the total number of Shares in issue as at 30 June 2021 (i.e. 311,036,000 Shares).</p> | <p>1. 字母「L」代表董事於本公司或其相聯法團的股份及相關股份或(按情況而定)股權的權益。</p> <p>2. 指鄭丁港先生透過Diamond State Holdings Limited(「Diamond State」，其持有214,428,488股股份)持有的權益。由於鄭丁港先生擁有Diamond State 100%權益，故彼被視為於214,428,488股股份中擁有權益。</p> <p>3. 楊素梅女士為鄭丁港先生的配偶。根據證券及期貨條例第XV部，楊素梅女士被視為於Diamond State持有的所有股份中擁有權益。</p> <p>4. 百分比已根據於二零二一年六月三十日已發行之股份總數(即311,036,000股股份)作出調整。</p> |
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Save as disclosed above, as at 30 June 2021, none of the Directors had any other interests or short positions in the shares, underlying shares or debentures of the Company or any of its Associated Corporations as notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO or which had been entered in the register kept by the Company pursuant to Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

SUBSTANTIAL SHAREHOLDERS

As at 30 June 2021, the following substantial shareholders had interests or short positions in the shares or the underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO. Other than the interests disclosed below, the Directors were not aware of any other persons who had interests or short positions in the shares or the underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO:

除以上所披露者外，於二零二一年六月三十日，概無董事於本公司或其任何相聯法團之股份、相關股份或債券中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的任何其他權益或淡倉（包括彼等根據證券及期貨條例的有關條文被當作或被視為擁有的權益及淡倉）或根據證券及期貨條例第352條本公司須予存置之登記冊所記錄，或根據標準守則須知會本公司及聯交所的任何其他權益或淡倉。

主要股東

於二零二一年六月三十日，下列主要股東於本公司股份或相關股份中擁有記錄於根據證券及期貨條例第336條規定存置之登記冊之權益或淡倉。除下文所披露的權益外，董事並不知悉任何其他人士於本公司股份或相關股份中持有記錄於根據證券及期貨條例第336條規定存置之登記冊之權益或淡倉：

Name of Substantial Shareholders	Number of shares interested in	Capacity	Approximate percentage of the total issue capital of the Company (Note 2) 佔本公司已發行股本總數的概約百分比 (附註2)
主要股東名稱	持有股份數量	身份	
Diamond State (Note 1) Diamond State (附註1)	214,428,488 214,428,488	Beneficial owner 實益擁有人	64.94%
Mr. Cheng Ting Kong (Note 1) 鄭丁港先生(附註1)	214,428,488 214,428,488	Interest through a controlled corporation 受控法團之權益	64.94%
Notes:		附註:	
1. According to the record in the register kept under section 336 of the SFO, Diamond State, which 100% of issued share capital is owned by Mr. Cheng Ting Kong and he is therefore deemed to be interested in 214,428,488 shares of the Company.		1. 根據證券及期貨條例第336條規定存置之登記冊之記錄，Diamond State已發行股本之100%由鄭丁港先生擁有，因此鄭丁港先生被視為於本公司214,428,488股股份中擁有權益。	
2. The percentage has been adjusted based on the total number of shares of the Company in issue as at 30 June 2021 (i.e. 311,036,000 shares).		2. 百分比已根據本公司於二零二一年六月三十日已發行之股份總數（即311,036,000股）作出調整。	

SHARE OPTION

On 29 June 2018, a resolution was passed in the 2018 annual general meeting of the Company to adopt a share option scheme (the “Share Option Scheme”).

As at 30 June 2021, no share options were granted under the Share Option Scheme.

The Listing Committee of the Stock Exchange has granted the listing of, and permission to deal in the shares of the Company which may fall to be issued pursuant to the exercise of the options which was granted and/or may be granted under the Share Option Scheme subsequently.

The following is a summary of the principal terms of the Share Option Scheme.

Share Option Scheme

Purpose

To provide an incentive or a reward to eligible persons for their contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group.

Participants

Eligible participants include:

Any directors or employees, consultants and/or advisers, the eligible participants also include any business or joint venture partners, contractors, agents or representatives, suppliers, producers or licensors, licensees (including sub-licensee) or distributors, of the Group or any person who, in the sole discretion of the Board, has contributed or may contribute to the Group.

購股權

於二零一八年六月二十九日，一項決議案已於本公司二零一八年股東週年大會上通過，以採納購股權計劃（「購股權計劃」）。

於二零二一年六月三十日，概無根據購股權計劃授出購股權。

聯交所上市委員會已批准本公司其後根據購股權計劃授出及／或可能授出之購股權獲行使後而須予發行之股份上市及買賣。

以下為購股權計劃之主要條款概要。

購股權計劃

目的

鼓勵或獎賞合資格人士對本集團所作出的貢獻及／或使本集團能夠聘請及挽留優秀僱員及吸引對本集團具價值的人力資源。

參與者

合資格參與者包括：

任何董事或僱員、顧問及／或諮詢人士，合資格參與者亦包括本集團任何業務或合營公司夥伴、承包商、代理或代表、供應商、生產商或發牌人、持牌人(包括子持牌人)或分銷商，或董事會全權酌情認為對本集團已作出或可能作出貢獻的任何人士。

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Exercise price

Determined by the Board and shall not be less than the higher of:

- (a) the closing price of (1) one share as stated in the Stock Exchange's daily quotation sheets at the offer date, which must be a business day;
- (b) the average closing price of (1) one share as stated in the Stock Exchange's daily quotation sheets for the (5) five business days immediately preceding the offer date; and
- (c) the nominal value of the share on the offer date, provided that in case of fractional prices, the exercise price per share shall be rounded upwards to the nearest whole cents.

Total number of shares available for issue and the percentage of the issued share capital that it represents as at the date of this interim report

31,103,600 shares, being approximately 10% of the issued shares of the Company.

Maximum entitlement of each participant

Not exceed 1% of the shares in issue in any 12-month period.

Period within which the securities must be taken up under the option

Subject to the discretion by the Board and, in the absence of which, from the date of acceptance to the earlier of the date on which such option lapses and 10 years from the date of offer.

Minimum period for which an option must be held before it can be exercised

Subject to the discretion by the Board.

Amount payable on acceptance

HK\$1.00 payable upon acceptance of the offer.

行使價

由董事會釐定，且不得低於以下之較高者：

- (a) 於授出日期(須為營業日)(1)一股股份在聯交所每日報價單所列之收市價；
- (b) 緊接授出日期前(5)五個營業日(1)一股股份在聯交所每日報價單所列之平均收市價；及
- (c) 股份於授出日期之面值，惟就碎股股價而言，每股行使價應湊整至最接近完整仙位。

可發行股份總數及於本中期報告日期佔已發行股本之百分比

31,103,600股股份，佔本公司已發行股份約10%。

每名參與者之最高配額

不超過於任何12個月期間已發行股份之1%。

根據購股權認購證券之期限

由董事會酌情釐定，如並無釐定，由接納日期起至有關購股權失效之日或由授出日期起計滿10年(以較早發生者為準)。

購股權行使前必須持有之最短期限

由董事會酌情釐定。

接納時應付金額

於接納時應付1.00港元。

Remaining life of the scheme

The scheme will be valid and effective until 28 June 2028, after which no further options will be granted but the provisions of the scheme shall remain in full force and effect in all other respects. Options complying with the provisions of the Listing Rules which are granted during the duration of the scheme and remain unexercised immediately prior to 28 June 2028 shall continue to be exercisable in accordance with their terms of grant, notwithstanding the expiry of the scheme.

The Group recognised the total expense of approximately HK\$923,000 for the six months period ended 30 June 2020 in relation to share options granted by the Company.

DIRECTORS' INTERESTS IN CONTRACTS

No contract of significance to which the Company or any of its subsidiaries or its holding company, was a party and in which a Director had a material interest, whether directly or indirectly, subsisted at the end of the Period under review or any time during the period under review save and except for the transactions disclosed as connected and/or related party transactions in accordance with the requirements of the Listing Rules and accounting principles generally accepted in Hong Kong.

PURCHASE, SALE OR REDEMPTION OF SHARES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares for the six months ended 30 June 2021.

CORPORATE GOVERNANCE

In the opinion of the Directors, save as disclosed below, the Company has complied with the code provisions as set out in the Corporate Governance Code and Corporate Governance Report ("CG Code") set out in Appendix 14 of the Listing Rules throughout the six months ended 30 June 2021.

Under the Code Provision A.2.1 of the CG Code, the roles of chairman and chief executive should be separate and should not be performed by the same individual. The role of chief executive officer were shared among the members of the Board during the reporting period. There is no time schedule to change this structure, as the Directors consider that this structure provides the Group with consistent leadership in the Company's decision making process and operational efficiency. The Board shall review this arrangement from time to time to ensure appropriate and timely action is taken to meet changing circumstances.

計劃之餘下年期

計劃將一直有效及生效至二零二八年六月二十八日止，此後將不會授出任何購股權，但計劃之條文於所有其他方面將維持十足效力及有效。於計劃期內授出且於緊接二零二八年六月二十八日前仍未獲行使但符合上市規則條文之購股權，將可繼續根據彼等之授出條款予以行使，儘管計劃之期限已屆滿。

就本公司授出之購股權，截至二零二零年六月三十日止六個月期間本集團已確認合共約923,000港元之費用。

董事於合約的權益

除根據上市規則及香港公認會計原則之要求披露為關連及／或關聯人士交易之交易外，董事概無於本公司或其任何附屬公司或其控股公司所訂立之於回顧期間結束時或回顧期間內任何時間存續之重大合約中直接或間接擁有重大權益。

購買、銷售或贖回股份

截至二零二一年六月三十日止六個月，本公司或其任何附屬公司概無購買、銷售或贖回本公司的任何股份。

企業管治

董事認為，除下文所披露者外，本公司於截至二零二一年六月三十日止六個月期間已遵守載於上市規則附錄十四企業管治守則及企業管治報告（「企業管治守則」）的守則條文。

根據企業管治守則之守則條文第A.2.1條，主席與行政總裁的角色應有區分，並不應由一人同時兼任。行政總裁的角色於報告期內由董事會成員分擔。概無時間表改變此架構，因董事認為此架構在本公司決策過程及營運效率方面為本集團提供一致領導。董事會將不時檢討此安排，確保採取適當與及時之行動以配合情況的轉變。

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The Company reviews its corporate governance practices from time to time to ensure compliance with the CG Code.

AUDIT COMMITTEE

The Company has established an Audit Committee with written terms of reference in accordance with the Listing Rules. The primary duties of the Audit Committee are to review the Company's interim and annual reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing internal control procedures of the Group. The Audit Committee comprises of three independent non-executive Directors, namely Mr. Fung Tze Wa (Chairman), Mr. Ting Wong Kacee and Mr. Tse Ting Kwan.

The Audit Committee has reviewed the unaudited condensed consolidated financial statements for the six months ended 30 June 2021.

CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code, set out in Appendix 10 to the Listing Rules as its code of conduct regarding securities transactions of the Directors. On specific enquiries made, all directors have confirmed that they have complied with the required standard as set out in the Model Code during the six months ended 30 June 2021.

Employees who are likely to be in possession of unpublished price sensitive information of the Company are also subject to compliance with guidelines on no less exacting terms than the Model Code.

APPROVAL OF INTERIM REPORT

The interim report was approved and authorised for issue by the Board on 30 July 2021.

Hong Kong, 30 July 2021

By order of the Board
Imperium Technology Group Limited
Cheng Ting Kong
Chairman

本公司不時檢討其企業管治常規以確保其持續遵守企業管治守則。

審核委員會

本公司已成立審核委員會，並根據上市規則書面釐定其職權範圍。審核委員會之主要責任為審閱本公司之中期及年度報告及賬目，以及就此向董事會提供意見及建議。審核委員會亦負責審閱本集團之內部監控程序。審核委員會由三名獨立非執行董事，即馮子華先生(主席)、丁煌先生及謝庭均先生組成。

審核委員會已審閱截至二零二一年六月三十日止六個月之未經審核簡明綜合財務報表。

董事進行證券交易之守則

本公司已採納上市規則附錄十所載之標準守則為董事進行證券交易之相應行為守則。經作出具體查詢後，全體董事確認彼等於截至二零二一年六月三十日止六個月期間已遵守標準守則所載列之規定準則。

可能擁有本公司未經公佈之股價敏感資料之僱員，亦須遵守不比標準守則條款寬鬆之指引。

中期報告之批准

中期報告已於二零二一年七月三十日獲董事會批准並授權刊發。

香港，二零二一年七月三十日

承董事會命
帝國科技集團有限公司
主席
鄭丁港



帝國科技 集團有限公司
IMPERIUM TECHNOLOGY
GROUP LIMITED