



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)



2022

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  
Mr. Yeung Tong Seng Terry (appointed on 11 January 2022)

### **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  
楊東成先生(於二零二二年一月十一日獲委任)

### **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  
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  
17/F., Far East Finance Centre  
16 Harcourt Road  
Hong Kong

#### STOCK CODE

0776

#### INVESTOR RELATIONS

For other information relating to the Company,  
please contact Corporate Communications Department website:  
[www.776.hk](http://www.776.hk)  
e-mail: [ir@776.hk](mailto: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  
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  
夏慤道16號  
遠東金融中心17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](http://www.776.hk)  
電子郵箱：[ir@776.hk](mailto:ir@776.hk)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the six months ended 30 June 2022 截至二零二二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”) is pleased to announce the unaudited results of the Company and its subsidiaries (collectively, the “Group”) for the six months ended 30 June 2022 (the “Period”), together with the unaudited comparative figures for the corresponding period in 2021 as follows:

帝國科技集團有限公司(「本公司」)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」)於截至二零二二年六月三十日止六個月(「本期間」)的未經審核業績，連同二零二一年同期的未經審核比較數字載列如下：

		<b>Unaudited</b> 未經審核	
		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
		Note 附註	
<b>REVENUE</b>	收益	<b>66,432</b>	71,993
Cost of sales	銷售成本	<b>(57,376)</b>	(62,804)
<b>Gross profit</b>	毛利	<b>9,056</b>	9,189
Other income	其他收入	4 <b>2,488</b>	1,397
Distribution costs	分銷成本	<b>(4,638)</b>	(7,923)
Administrative expenses	行政開支	<b>(85,063)</b>	(31,079)
Other operating expenses	其他經營開支	<b>(21,889)</b>	(1,680)
<b>LOSS FROM OPERATIONS</b>	經營虧損	<b>(100,046)</b>	(30,096)
Finance costs	融資成本	<b>(5,418)</b>	(3,962)
<b>LOSS BEFORE TAX</b>	除稅前虧損	<b>(105,464)</b>	(34,058)
Income tax credit/(expense)	所得稅抵免/(開支)	5 <b>40</b>	(39)
<b>LOSS FOR THE PERIOD</b>	期內虧損	<b>(105,424)</b>	(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	<b>(108,348)</b>	(34,131)
Non-controlling interests	非控股權益	<b>2,924</b>	34
		<b>(105,424)</b>	(34,097)
<b>LOSS PER SHARE</b>	每股虧損		
Basic	基本	7 <b>(0.35)</b>	(0.11)
Diluted	攤薄	<b>(0.35)</b>	(0.11)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the six months ended 30 June 2022 截至二零二二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	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
		Note 附註	
<b>LOSS FOR THE PERIOD</b>	期內虧損	<b>(105,424)</b>	(34,097)
<b>Other comprehensive loss:</b> Item that may be reclassified to profit or loss:	其他全面虧損： 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	<b>(8,047)</b>	(313)
<b>Other comprehensive loss for the period, net of tax</b>	期內其他全面虧損(除稅後)	<b>(8,047)</b>	(313)
<b>Total comprehensive loss for the period</b>	期內全面虧損總額	<b>(113,471)</b>	(34,410)
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	<b>(116,395)</b>	(34,444)
Non-controlling interests	非控股權益	<b>2,924</b>	34
		<b>(113,471)</b>	(34,410)

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

At 30 June 2022 於二零二二年六月三十日

		Note 附註	Unaudited 未經審核 At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元	Audited 經審核 At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	8	20,037	33,895
Investment properties	投資物業		21,467	22,202
Right-of-use assets	使用權資產	9	26,342	46,846
Goodwill	商譽		2,982	2,982
Intangible assets	無形資產		56,742	46,421
			<b>127,570</b>	152,346
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		1,443	1,176
Contract costs	合約成本		208	181
Loan receivables and interest receivables	應收貸款及應收利息	10	4,171	6,949
Trade receivables	應收貿易賬款	11	24,151	26,977
Current tax assets	即期稅項資產		30	134
Cryptocurrency deposits and receivables	加密貨幣按金及應收加密貨幣		2,500	6,340
Deposits, other receivables and prepayments	按金、其他應收款項及預付款項		40,003	28,695
Cryptocurrencies	加密貨幣		10,075	22,670
Cash and bank balances	現金及銀行結餘		55,407	43,026
			<b>137,988</b>	136,148
<b>Current liabilities</b>	<b>流動負債</b>			
Trade payables	應付貿易賬款	12	11,092	5,362
Cryptocurrency payables	應付加密貨幣		195	104
Lease liabilities	租賃負債		8,918	8,145
Loan from related parties	來自關聯人士之貸款	13	218,424	194,527
Other payables and accruals	其他應付款項及應計項目		86,111	76,903
Retirement benefit obligations	退休福利責任		56	58
Contract liabilities	合約負債		8,427	7,476
Current tax liabilities	即期稅項負債		—	14
			<b>333,223</b>	292,589
<b>NET CURRENT LIABILITIES</b>	<b>流動負債淨值</b>		<b>(195,235)</b>	(156,441)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>資產總值減流動負債</b>		<b>(67,665)</b>	(4,095)

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

At 30 June 2022 於二零二二年六月三十日

		Note 附註	Unaudited 未經審核 At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元	Audited 經審核 At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		2,099	5,390
Loan from a director	來自一名董事之貸款	14	18,938	—
Retirement benefit obligations	退休福利責任		288	324
Deferred tax liabilities	遞延稅項負債		2,632	2,632
			<b>23,957</b>	8,346
<b>NET LIABILITIES</b>	<b>負債淨值</b>		<b>(91,622)</b>	(12,441)
<b>CAPITAL AND RESERVES</b>	<b>資本及儲備</b>			
Equity attributable to owners to the Company	本公司擁有人應佔權益			
Share capital	股本		3,110	3,110
Reserves	儲備	15	(99,862)	(17,757)
			<b>(96,752)</b>	(14,647)
<b>Non-controlling interests</b>	<b>非控股權益</b>		<b>5,130</b>	2,206
<b>TOTAL EQUITY</b>	<b>權益總額</b>		<b>(91,622)</b>	(12,441)

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the six months ended 30 June 2022 截至二零二二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

		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (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	<b>(12,441)</b>	(45,189)
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	<b>(8,047)</b>	(313)
– Loss for the period	– 期內虧損	<b>(105,424)</b>	(34,097)
Total comprehensive loss for the period	期內全面虧損總額	<b>(113,471)</b>	(34,410)
Equity settled share-based transactions	以權益結算以股份為基礎的交易	<b>32,326</b>	–
Capital contribution	注資	<b>1,964</b>	1,000
Place of shares	配售股份	<b>–</b>	238
Share premium arising from placing of shares	配售股份所產生之股份溢價	<b>–</b>	115,933
Total equity of the Group at 30 June	於六月三十日本集團總權益	<b>(91,622)</b>	37,572



# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 簡明綜合現金流量表

For the six months ended 30 June 2022 截至二零二二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	
		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
Net cash from/(used in) operating activities	經營活動產生／(所用)現金淨額	1,616	(36,702)
Net cash used in investing activities	投資活動所用現金淨額	(18,999)	(32,728)
Net cash from financing activities	融資活動產生現金淨額	37,481	130,461
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	現金及現金等值增加淨額	<b>20,098</b>	61,031
<b>CASH AND CASH EQUIVALENTS AT 1 JANUARY</b>	於一月一日之現金及現金等值	<b>43,026</b>	55,149
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b>	匯率變動之影響	<b>(7,717)</b>	(313)
<b>CASH AND CASH EQUIVALENTS AT 30 JUNE</b>	於六月三十日之現金及現金等值	<b>55,407</b>	115,867
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>	現金及現金等值分析		
Cash and bank balances	現金及銀行結餘	55,407	115,867

### 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 party 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").

### 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。

### 1. GENERAL AND BASIS OF PREPARATION

(Continued)

The Group incurred a net loss of approximately HK\$105,424,000 during the six months period ended 30 June 2022 and, as of that date, the Group had net current liabilities and net liabilities of approximately HK\$195,235,000 and HK\$91,622,000. 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 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 this report, 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 amounting to approximately HK\$218,424,000 currently included in current liabilities at 30 June 2022 for at least the next twelve months; and
- (ii) Undrawn borrowing facilities amounting to approximately HK\$10,000,000 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.

Should the Group be unable to continue as a going concern, adjustments would have to be made to restate the values of the assets to their recoverable amounts, to provide for any further liabilities which might arise and to classify non-current assets and liabilities as current assets and liabilities respectively. The effects of these potential adjustments have not been reflected in these condensed consolidated financial statements.

### 1. 一般資料及編製基準(續)

本集團於截至二零二二年六月三十日止六個月期間產生淨虧損約105,424,000港元，而本集團於該日的流動負債淨額及負債淨額約為195,235,000港元及91,622,000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) 截至本報告日期為止，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二零二二年六月三十日為數約218,424,000港元之借貸(現時已計入流動負債)；及
- (ii) 未提取借貸融資約為10,000,000港元及40,000,000港元，分別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。

倘本集團無法繼續持續經營，則必須進行調整，將資產價值重列至其可收回金額，就任何進一步負債計提撥備，以及將非流動資產及負債分別分類為流動資產及負債。本簡明綜合財務報表並無反映該等潛在調整的影響。

### 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 2022 are the same as those followed in the preparation of the Group's annual financial information for the year ended 31 December 2021.

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.

HKAS 16 (Amendments)	Property, Plant and Equipment: Proceeds before Intended Use
HKFRS 3 (Amendments)	Reference to the Conceptual Framework
HKAS 37 (Amendments)	Onerous Contracts – Cost of Fulfilling a Contract
Annual Improvements Project	Annual Improvements To HKFRS Standards 2018–2022
Accounting Guideline 5 (Amendments)	Merger Accounting for Common Control Combinations

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

### 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 (2021: six) reportable segments, online game, esports, cloud computing and data storage, household products, property investment and money lending.

### 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,編製截至二零二二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二零二一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)。

香港會計準則第16號之修訂	物業、廠房及設備: 擬定用途前的所得款項
香港財務報告準則第3號之修訂	概念框架的提述
香港會計準則第37號之修訂	虧損合約 – 履行合約的成本
年度改進計劃	香港財務報告準則二零一八年至二零二二年週期的年度改進
會計準則第5號之修訂	共同控制合併的合併會計法

本期間應用新訂及經修訂香港財務報告準則對本集團於本期間及過去期間的財務表現及狀況及/或簡明綜合財務報表所載披露並無重大影響。

### 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,本集團分為線上遊戲、電子競技、雲計算及數據儲存、家居產品、物業投資及放債六個(二零二一年:六個)可呈報分部。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION (Continued)

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

2022

### 3. 分部資料(續)

有關可呈報分部收益、損益及資產之資料：

二零二二年

		Online game	Esports	Cloud computing and data storage	Household products	Property investment	Money lending	Total
		線上遊戲	電子競技	雲計算及數據儲存	家居產品	物業投資	放債	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
<b>Six months ended 30 June 2022 (unaudited)</b>	<b>截至二零二二年六月三十日止六個月(未經審核)</b>							
Revenue from external customer	來自外部客戶之收益	11,930	34,460	10,722	8,085	686	549	66,432
Intersegment revenue	分部間收益	—	—	—	—	—	—	—
Segment profit/(loss)	分部溢利/(虧損)	(18,360)	671	(41,637)	180	1,015	(1,643)	(59,774)
Interest revenue	利息收益	3	11	—	926	—	—	940
Interest expense	利息開支	(133)	(805)	(319)	(26)	—	—	(1,283)
Depreciation and amortisation	折舊及攤銷	(5,233)	(3,418)	(12,684)	(26)	—	(3)	(21,364)
Income tax credit	所得稅抵免	40	—	—	—	—	—	40
Addition to segment non-current assets	添置分部非流動資產	1,049	—	296	675	—	—	2,020
Other material non-cash item:	其他重大非現金項目：							
— Impairment of assets	— 資產減值	(5,573)	—	(35,609)	(921)	—	(2,181)	(44,284)
— Net fair value gain on investment properties	— 投資物業公允值收益淨值	—	—	—	—	329	—	329
<b>As at 30 June 2022</b>	<b>於二零二二年六月三十日</b>							
Segment assets	分部資產	87,189	64,539	45,417	37,159	21,467	4,981	260,752

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION (Continued)

#### 2021

### 3. 分部資料(續)

#### 二零二一年

		Online game	Esports	Cloud computing and data storage 雲計算及 數據儲存	Household products	Property investment	Money lending	Total
		線上遊戲	電子競技	數據儲存	家居產品	物業投資	放債	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
<b>Six months ended</b>	<b>截至二零二一年</b>							
<b>30 June 2021</b>	<b>六月三十日</b>							
<b>(unaudited)</b>	<b>止六個月</b>							
	<b>(未經審核)</b>							
Revenue from external customers	來自外部客戶之收益	10,787	18,525	3,596	37,325	707	1,053	71,993
Intersegment revenue	分部間收益	—	—	—	—	—	—	—
Segment profit/(loss)	分部溢利/(虧損)	(19,658)	(4,691)	(1,244)	(1,762)	329	231	(26,795)
Interest revenue	利息收益	—	1	—	198	—	—	199
Interest expense	利息開支	(19)	(744)	(266)	—	—	(822)	(1,851)
Depreciation and amortisation	折舊及攤銷	(630)	(2,747)	(2,201)	(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	27	—	35,054	—	—	—	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)
<b>As at 30 June 2021</b>	<b>於二零二一年</b>							
	<b>六月三十日</b>							
Segment assets	分部資產	55,833	71,019	54,390	38,846	22,222	10,521	252,831

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 3. SEGMENT INFORMATION (Continued)

Reconciliations of segment assets:

		<b>At 30 June 2022</b> 於二零二二年 六月三十日 <b>(unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	At 31 December 2021 於二零二一年 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	<b>260,752</b>	252,831
Unallocated corporate assets	未分配企業資產	<b>4,806</b>	35,663
Consolidated total assets	綜合資產總額	<b>265,558</b>	288,494

Reconciliation of reportable segment revenue and results:

		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2022</b> 二零二二年 <b>(unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
<b>Revenue</b>	<b>收益</b>		
Total revenue of reportable segments	可呈報分部之總收益	<b>66,432</b>	71,993
Elimination of intersegment revenue	抵銷分部間收益	<b>—</b>	—
Consolidated revenue	綜合收益	<b>66,432</b>	71,993
<b>Profit or loss</b>	<b>收益或虧損</b>		
Total loss of reportable segments	可呈報分部之總虧損	<b>(59,774)</b>	(26,795)
Unallocated corporate income	未分配企業收入	<b>1</b>	—
Unallocated corporate expenses	未分配企業開支	<b>(45,651)</b>	(7,302)
Consolidated loss for the period	期內綜合虧損	<b>(105,424)</b>	(34,097)

### 3. 分部資料(續)

分部資產之對賬：

		<b>At 30 June 2022</b> 於二零二二年 六月三十日 <b>(unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	At 31 December 2021 於二零二一年 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	<b>260,752</b>	252,831
Unallocated corporate assets	未分配企業資產	<b>4,806</b>	35,663
Consolidated total assets	綜合資產總額	<b>265,558</b>	288,494

可呈報分部收益及業績之對賬：

		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2022</b> 二零二二年 <b>(unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
<b>Revenue</b>	<b>收益</b>		
Total revenue of reportable segments	可呈報分部之總收益	<b>66,432</b>	71,993
Elimination of intersegment revenue	抵銷分部間收益	<b>—</b>	—
Consolidated revenue	綜合收益	<b>66,432</b>	71,993
<b>Profit or loss</b>	<b>收益或虧損</b>		
Total loss of reportable segments	可呈報分部之總虧損	<b>(59,774)</b>	(26,795)
Unallocated corporate income	未分配企業收入	<b>1</b>	—
Unallocated corporate expenses	未分配企業開支	<b>(45,651)</b>	(7,302)
Consolidated loss for the period	期內綜合虧損	<b>(105,424)</b>	(34,097)

#### 4. OTHER INCOME

#### 4. 其他收入

Six months ended 30 June  
截至六月三十日止六個月

		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
Government grants	政府津貼	167	62
Interest income	利息收入	942	199
Net exchange gain	淨匯兌收益	—	984
Fair value gain on investment properties	投資物業公允值收益	329	—
Others	其他	1,050	152
		<b>2,488</b>	<b>1,397</b>

#### 5. INCOME TAX EXPENSE

#### 5. 所得稅開支

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%.

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。

PRC Enterprise Income Tax has been provided at a rate of 25% (2021: 25%) on the estimated assessable profits for the period.

於期內，中國企業所得稅乃按估計應課稅溢利稅率25% (二零二一年：25%) 作出撥備。

Malaysia Corporate Tax has been provided at a rate of 24% (2021: 24%) on the estimated assessable profit for the period.

於期內，馬來西亞企業稅乃按估計應課稅溢利稅率24% (二零二一年：24%) 作出撥備。

Taiwan Corporate Tax has been provided at a rate of 20% (2021: 20%) on the estimated assessable profit for the period.

台灣營利事業所得稅就本期間估計應課稅溢利按20% (二零二一年：20%) 之稅率撥備。

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.

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. DIVIDEND

#### 6. 股息

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 (2021: Nil).

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間派付股息 (二零二一年：無)。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 7. LOSS PER SHARE

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

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
<b>Loss</b> Loss attributable to owners of the Company, used in the basic loss per share calculation	<b>虧損</b> 用於計算每股基本虧損之本公司擁有人應佔虧損	<b>(108,348)</b>	(34,131)

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (unaudited) (未經審核)	2021 二零二一年 (unaudited) (未經審核)
<b>Number of shares</b> Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share calculation	<b>股份數目</b> 用於計算每股基本及攤薄虧損之普通股加權平均數	<b>311,036,000</b>	290,993,000

As the Company's share options during the six months ended 30 June 2022 and 30 June 2021, 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 2022 and 30 June 2021 respectively.

### 8. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2022, the Group had additions to property, plant and equipment in the amount of approximately HK\$2,020,000 (2021: approximately HK\$27,000). The Group has no material disposal of property, plant and equipment on both periods.

### 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	
		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
<b>Loss</b> Loss attributable to owners of the Company, used in the basic loss per share calculation	<b>虧損</b> 用於計算每股基本虧損之本公司擁有人應佔虧損	<b>(108,348)</b>	(34,131)

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 (unaudited) (未經審核)	2021 二零二一年 (unaudited) (未經審核)
<b>Number of shares</b> Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share calculation	<b>股份數目</b> 用於計算每股基本及攤薄虧損之普通股加權平均數	<b>311,036,000</b>	290,993,000

由於在截至二零二二年六月三十日及二零二一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，故於截至二零二二年六月三十日及二零二一年六月三十日止六個月，每股攤薄虧損分別與每股基本虧損相同。

### 8. 物業、廠房及設備

截至二零二二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2,020,000港元(二零二一年：約27,000港元)。於兩個期間內，本集團並無重大出售物業、廠房及設備。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 9. RIGHT-OF-USE ASSETS

During the six months ended 30 June 2022, the Group had additions to right-of-use assets in the amount of approximately HK\$548,000 (2021: approximately HK\$35,054,000).

### 10. LOAN RECEIVABLES AND INTEREST RECEIVABLES

### 9. 使用權資產

截至二零二二年六月三十日止六個月，本集團添置使用權資產約548,000港元(二零二一年：約35,054,000港元)。

### 10. 應收貸款及應收利息

		At 30 June 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 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)	3,896	6,433
Interest receivables	應收利息	275	516
		<b>4,171</b>	6,949

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:

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：

		At 30 June 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Within one year	一年內	4,171	6,508
In the second year	第二年	—	441
		<b>4,171</b>	6,949

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

應收貸款及應收利息之賬面值乃按港元列值。

At 30 June 2022 and 31 December 2021, all loan receivables are unsecured, bear interest at fixed rates and are repayable with fixed terms agreed with the customers.

於二零二二年六月三十日及二零二一年十二月三十一日，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 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	5,826	8,994
31-60 days	31至60天	3,671	3,625
61-90 days	61至90天	2,256	5,026
Over 90 days	超過90天	12,398	9,332
Total	總計	<b>24,151</b>	26,977

### 12. 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 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
0-30 days	0至30天	4,857	2,280
31-60 days	31至60天	2,356	668
61-90 days	61至90天	1,142	643
Over 90 days	超過90天	2,737	1,771
Total	總計	<b>11,092</b>	5,362

### 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：

### 13. LOAN FROM RELATED PARTIES

As at 30 June 2022, the Group received loans from three related parties with principal amount of HK\$220,000,000 (2021: HK\$200,000,000). These loans were unsecured, interest bearing from 0% to 2% per annum and repayable within one to three years. The fair value of these loans were estimated at the prevailing market interest rates for equivalent loans of 5% on initial recognition.

### 14. LOAN FROM A DIRECTOR

As at 30 June 2020, the Group received a loan from a director with principal amount of HK\$20,000,000 (2021: nil). The loan was unsecured, interest bearing at 2% per annum and repayable after one year. The fair value of the loan was estimated at the prevailing market interest rates for equivalent loan of 5% on initial recognition.

### 15. SHARE CAPITAL

### 13. 來自關聯人士之貸款

於二零二二年六月三十日，本集團自三名關聯人士收取本金220,000,000港元(二零二一年：200,000,000港元)之貸款。該等貸款為無抵押，按年息0%至2%計息及須於一至三年內償還。該等貸款之公允值乃按同檔次貸款初始確認時之現行市場利率5%估計。

### 14. 來自一名董事之貸款

於二零二二年六月三十日，本集團自一名董事收取一筆本金20,000,000港元(二零二一年：無)之貸款。該筆貸款為無抵押，按年息2%計息及須於一年後償還。該筆貸款之公允值乃按同檔次貸款初始確認時之現行市場利率5%估計。

### 15. 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 2021 (audited),	於二零二一年一月一日		
31 December 2021 (audited) and	(經審核)、二零二一年		
30 June 2022 (unaudited)	十二月三十一日(經審核)		
	及二零二二年六月三十日		
	(未經審核)	500,000	50,000
Issued and fully paid:	已發行及繳足：		
At 1 January 2021 (audited)	於二零二一年一月一日		
	(經審核)	287,206	2,872
Ordinary shares issued on placement	配售股份時發行普通股		
of share		23,830	238
At 31 December 2021 (audited),	於二零二一年十二月三十一日		
1 January 2022 (unaudited) and	(經審核)、二零二二年		
30 June 2022 (unaudited)	一月一日(未經審核)及		
	二零二二年六月三十日		
	(未經審核)	311,036	3,110

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 16. CAPITAL COMMITMENTS

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

Game intellectual properties and licenses 遊戲知識產權及牌照

### 16. 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 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
4,837	4,837

### 17. 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:

Within one year 一年內  
In the second year 第二年  
Total 總計

### 17. 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 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
780	954
—	79
780	1,033

## 18. 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 2022 and 31 December 2021:

## 18. 公允價值計量

公允價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。以下公允價值計量披露使用的公允價值層級將用於計量公允價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) 於二零二二年六月三十日及二零二一年十二月三十一日的公允價值層級水平披露：

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 30 June 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元
Recurring fair value measurements: Investment properties Office units – Malaysia	經常性公允價值計量： 投資物業 辦公單位—馬來西亞	-	-	21,467	21,467

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 18. FAIR VALUE MEASUREMENTS (Continued)

#### (a) Disclosure of level in fair value hierarchy at 30 June 2022 and 31 December 2021: (Continued)

Description	項目	Fair value measurements using: 公允值計量採用的層級:			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 2021 於二零二一年 十二月三十一日 (unaudited) (未經審核) HK\$'000 千港元
Recurring fair value measurements:	經常性公允值計量:				
Investment properties	投資物業				
Office units – Malaysia	辦公單位—馬來西亞	—	—	22,202	22,202

### 18. 公允值計量(續)

#### (a) 於二零二二年六月三十日及二零二一年十二月三十一日的公允值層級水平披露:(續)

Description	項目	Fair value measurements using: 公允值計量採用的層級:			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 2021 於二零二一年 十二月三十一日 (unaudited) (未經審核) HK\$'000 千港元
Recurring fair value measurements:	經常性公允值計量:				
Investment properties	投資物業				
Office units – Malaysia	辦公單位—馬來西亞	—	—	22,202	22,202

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

#### (b) 根據第3層級按公允值計量的資產對賬:

Description	項目	2022 Investment properties 二零二二年 投資物業 (unaudited) (未經審核) HK\$'000 千港元
At 1 January 2022	於二零二二年一月一日	22,202
Total gains or losses recognised in profit or loss (#)	於損益內確認的收益或虧損總額(#)	329
Exchange difference	匯兌差額	(1,064)
At 30 June 2022	於二零二二年六月三十日	21,467
(#) 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	329

18. FAIR VALUE MEASUREMENTS (Continued)

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

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(#)	(450)
Exchange difference	匯兌差額	(738)
At 30 June 2021	於二零二一年六月三十日	22,202
(#) 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	(450)

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。

(c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2022:

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

(c) 於二零二二年六月三十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。



**18. 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 2022:** (Continued)

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)
- Asking price (estimated based on valuation reports' in-house database)

**18. 公允值計量**(續)

**(c) 於二零二二年六月三十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)

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)
- 賣方報價(基於估值報告內部數據庫估計)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 18. 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 2022: (Continued)

##### Level 3 fair value measurements

Description	Valuation technique	Unobservable inputs	Range	Effect on fair value for increase of inputs	Fair value 30 June 2022	Fair value 31 December 2021
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 二零二二年六月三十日 (unaudited) (未經審核) HK\$'000 千港元	公允值 二零二一年十二月三十一日 (audited) (經審核) HK\$'000 千港元
			%			
Investment property		Time difference	0% (2021: 0%)	Increase	21,467	22,202
– Commercial building located in Malaysia	Market	時間差異	0% (二零二一年: 0%)	增加		
投資物業	comparable	Location difference	0% (2021: 0%)	Increase		
– 位於馬來西亞之商業大廈	approach	位置差異	0% (二零二一年: 0%)	增加		
	市場比較法	Floor level difference	0% (2021: 0%)	Increase		
		樓層差異	0% (二零二一年: 0%)	增加		
		Size difference	-3.26% to -2.87% (2021: -3.53% to -2.87%)	Increase		
		面積差異	-3.26%至-2.87% (二零二一年: -3.53%至-2.87%)	增加		
		Asking price	-3% (2021: -3%)	Increase		
		賣方報價	-3% (二零二一年: -3%)	增加		

There were no changes in the valuation techniques used for investment properties as at 30 June 2022 and 31 December 2021.

於二零二二年六月三十日及二零二一年十二月三十一日，投資物業所採用之估值技術並無改變。

### 18. 公允值計量(續)

#### (c) 於二零二二年六月三十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

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. 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:

### 19. 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	
		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
Directors' remuneration	董事薪酬	1,469	1,098

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. RELATED PARTY TRANSACTIONS (Continued)

#### (b) Transactions with related parties

### 19. 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

		2022 二零二二年 (unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (unaudited) (未經審核) HK\$'000 千港元
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	1,240	498
— Sun International Group Limited	— 太陽國際集團有限公司	3,014	3,180
— Imperium Group (Holdings) Limited	— 帝國集團(控股)有限公司	310	266
— Mr. Yeung Tong Seng Terry	— 楊東成先生	235	—
Lease income from	來自以下各方的租賃收入		
— Best Master Limited	— Best Master Limited	328	—
— Mr. Cheng Ting Kong	— 鄭丁港先生	340	—
Mobile game income from	來自以下公司的手機遊戲收入		
— Imperium Interactive Entertainment Limited	— 帝國影遊互動有限公司	207	—
License fee paid to	向以下公司支付特許費		
— Imperium Interactive Entertainment Limited	— 帝國影遊互動有限公司	51	—
Service fee paid to	向以下公司支付服務費		
— 福建漢森小伙伴網絡科技有限公司	— 福建漢森小伙伴網絡科技有限公司	—	1,550
Service fee paid to	向以下公司支付服務費		
— Getoken Technology Co., Limited	— 領投肯科技股份有限公司	2,890	—

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

### 19. RELATED PARTY TRANSACTIONS (Continued)

#### (c) Balance with related parties

At 30 June 2022 and 31 December 2021, the Group had the following balances with related parties:

	Note	At 30 June 2022 於二零二二年 六月三十日 (unaudited) (未經審核) HK\$'000 千港元	At 31 December 2021 於二零二一年 十二月三十一日 (audited) (經審核) HK\$'000 千港元
Due to related companies			
– Imperium Credit Limited	(i)	50,454	49,088
– Sun International Group Limited	(i)	128,318	125,368
– Imperium Group (Holdings) Limited	(i)	39,652	20,070
– Imperium Interactive Entertainment Limited	(ii)	267	180
Due to a director			
– Mr. Yeung Tong Seng Terry	(iii)	18,938	–
		<b>237,629</b>	194,706

Notes:

- (i) These amounts due to related companies of approximately HK\$218,424,000 (2021: HK\$194,527,000) was unsecured, interest bearing from 0% to 2% per annum and repayable within two years.
- (ii) The amount due to a related company was unsecured, non-interest bearing and repayable on demand.
- (iii) The amount due to a director of approximately HK\$18,938,000 (2021: nil) was unsecured, interest-bearing at 2% per annum and repayable after one year.

### 19. 關聯人士交易(續)

#### (c) 與關聯人士的結餘

於二零二二年六月三十日及二零二一年十二月三十一日，本集團與關聯人士有下列結餘：

附註：

- (i) 該等應付關聯公司款項約218,424,000港元(二零二一年：194,527,000港元)為無抵押、按每年0%至2%計息及須於兩年內償還。
- (ii) 應付一間關聯公司款項為無抵押、免息及按要求償還。
- (iii) 應付一名董事款項約18,938,000港元(二零二一年：無)為無抵押、按每年2%計息及須於一年後償還。

### 20. EVENT AFTER THE END OF THE REPORTING PERIOD

On 28 July 2022, Deluxe Trading (HK) Limited (the “Purchaser”), an indirect wholly owned subsidiary of the Company, entered into the agreements with the vendors, pursuant to which the Purchaser agreed to purchase, and the vendors agreed to sell, the sale equity interests, representing in aggregate 30% of the equity interests in the Wanhui (Suzhou) Digital Technology Co., Ltd. (萬輝(蘇州)數碼科技有限公司), a non-wholly owned subsidiary of the Company, at an aggregate consideration of RMB6,300,000 (equivalent to approximately HK\$7,308,000). For further details of transaction, please refer to the announcement and supplemental announcement on 27 July 2022 and 1 August 2022 respectively.

### 20. 報告期末後事項

於二零二二年七月二十八日，頂尖貿易(香港)有限公司(「買方」)(本公司的間接全資附屬公司)與賣方訂立協議，據此，買方同意收購，而賣方同意出售待售股權(相當於萬輝(蘇州)數碼科技有限公司(本公司的非全資附屬公司)合共30%股權)，代價合共人民幣6,300,000元(相當於約7,308,000港元)。有關該交易的進一步資料請參閱分別於二零二二年七月二十七日及二零二二年八月一日刊發的公告及補充公告。

### BUSINESS REVIEW AND OUTLOOK

#### Industry Review

In the first half of 2022, quarantine measures and anti-epidemic restrictions have been gradually relaxed around the world. However, geopolitics and inflation have brought uncertainties to the recovery of the global economy from the COVID-19 epidemic. In the World Economic Outlook Report published by the International Monetary Fund, the global economic growth rate was lowered to 3.6% in 2022, and the risks to the economic outlook is expected to increase tremendously. The report stated that the world had yet to be fully recovered from the COVID-19 epidemic, while the commencement of the Russia-Ukraine war put pressures on the supply chain and intensified inflation, resulting in a significant differentiation in the recovery process of different economies.

However, the global epidemic has brought huge home economy opportunities to the gaming industry. According to the marketing report issued by NewZoo, the total revenue in the global game market is expected to reach US\$203.1 billion in 2022, representing a year-on-year growth of 5.4%, and the number of global gamers is expected to reach 3.09 billion. NewZoo anticipated that the game market will continue to grow in the next few years, and is expected to reach US\$222.6 billion in 2024, with a CAGR of 5.6% from 2020 to 2024. According to the report, the future growth of the game market will be led by mobile games and console games. While PC games will maintain its growth, its growth rate will be lower than those of console and mobile games.

The Group considers that the long-term development prospect of the game market is positive, especially under the metaverse trend, “GameFi” (Game Finance) emerges and spurs the particularly strong development momentum of blockchain games. The Group will continue to seize market opportunities and aggressively explore the game publishing business, especially in the blockchain games and metaverse sector. Also, it will continue to diversify its business by further expanding the businesses of esports, thus maximizing the returns for shareholders of the Company.

#### Business Review

For the six months ended 30 June 2022 (the “Period”), the Group’s total revenue decreased year-on-year by approximately 7.7% to approximately HK\$66,432,000 (for the six months ended 30 June 2021: HK\$71,993,000), mainly due to decrease in sales from household segment and money lending segment. Loss attributable to shareholders of the Company for the Period was approximately HK\$105,424,000 (for the six months ended 30 June 2021: HK\$34,097,000), mainly due to non-cash items incurred. The Group’s Metasens project has made good progress during the Period and will continue to deploy diversified businesses, especially in the game publishing and esports sectors.

#### 業務回顧及展望

##### 行業回顧

二零二二年上半年，世界各地開始逐漸放寬隔離措施和防疫限制，然而，地緣政治及通脹惡化等為全球經濟從新冠疫情中復甦帶來不確定因素。國際貨幣基金組織刊發《世界經濟展望報告》，下調二零二二年全球經濟增速為3.6%，並預期經濟前景面臨的風險急劇增加。報告表示，全球尚未完全從新冠疫情中恢復過來，但隨即發生俄烏戰事，加劇供應鏈及通貨膨脹等一系列衝擊，導致不同經濟體在復甦進程中呈現顯著分化趨勢。

縱然如此，全球疫情為遊戲行業帶來了龐大的宅經濟商機。NewZoo發表市場報告，預期2022年全球遊戲市場總收益達到2,031億美元，按年增長5.4%，全球遊戲玩家數量預計將達到30.9億人。NewZoo預期，遊戲市場將在接下來數年繼續增長，預計於2024年達到2,226億美元，2020年至2024年複合年增長率為5.6%。報告指，未來遊戲市場的增長將由移動端遊戲和主機遊戲領銜，PC遊戲雖然亦會保持增長，但將低於主機和移動端。

本集團認為，遊戲市場的長期發展前景積極正面，特別是元宇宙風潮之下，「GameFi」(Game finance，即遊戲金融)應運而生，帶動區塊鏈遊戲發展勢頭格外強勁。本集團將繼續緊抓市場機遇，積極開拓遊戲發行業務，尤其是區塊鏈遊戲及元宇宙領域，同時，繼續發展多元化業務，包括進一步擴展電子競技業務等，為本公司股東帶來最大回報。

##### 業務回顧

截至二零二二年六月三十日止六個月(「期內」)，本集團的總收益按年減少約7.7%至約66,432,000港元(截至二零二一年六月三十日止六個月：71,993,000港元)，主要由於家居產品分部及放債分部的銷售減少。本期間之本公司股東應佔虧損約為105,424,000港元(截至二零二一年六月三十日止六個月：34,097,000港元)。主要由於產生的非現金項目所致，期內本集團之Metasens計劃進展理想，會繼續部署多元化業務，尤其於遊戲發行及電子競技板塊。

### Online Game business

In view of the current development trend of the technology industry, the Group has tapped into the blockchain games and metaverse sector since 2021. Benefiting from the above factors, the revenue from game publishing business of the Group increased year-on-year by approximately 10.6% to HK\$11,930,000 (for the six months ended 30 June 2021: HK\$10,787,000); the segment loss was approximately HK\$18,360,000 (for the six months ended 30 June 2021: HK\$19,658,000).

During the Period, the Group actively expedited the development of a super-huge metaverse game world for players around the globe. The first blockchain game “METASNAKE” was officially launched in the first quarter of 2022. Based on the classic game “Snake”, it featured “Free to Play” and “Play to Earn”, where NFT (Non-Fungible Token) elements were added to allow players to enhance in-game characters through equipping NFT ancestral equipment, so as to compete for ranking and earn Metasens’ governance token “MSU” and sub-token “UCG”. Both currencies are listed on the AAX Exchange, and players can easily convert them into USDT and fiat currencies.

On 30 June 2022, the game attracted a total of 30,000 players from more than 10 countries, including the United States, Germany, Thailand, Vietnam, etc. During the Period, the Group plans to launch an additional 2,000 NFT ancestral equipment in four phases, priced in Binance Coin. All 500 NFT have been sold in the first phase, equivalent to approximately HK\$1,495,000.

The second game, “PetaRush”, is undergoing a closed beta test with files deleted afterward, and is expected to launch officially in the second half of 2022. It is a thrilling racing game, which allows multiple players to engage in PVP combat by activating skills using cards. The game incorporate “collection”, “raising” and “breeding” elements, and will join hands with PHANTACi, a brand established by the Asian popstar and his team, to incorporate Phanta Bear into “PetaRush”, jointly leading the trend and setting an example in the metaverse era.

The third game, a PC based metaverse game, is also undergoing a closed delete file test. It is a sandbox game where players and game developers could create an open world that can be edited in 3D model. Participants will be able to build their own virtual world in metaverse, by (i) creating unique game characters, in-game items, digital collections, land and equipment; (ii) owning and decorating their virtual spaces, such as building their virtual home; (iii) communicating with other players; (iv) experiencing the scenes or games set up by other players; and (v) breaking through levels and interacting with each other in-game. This will further enrich the users’ experience and increase their degree of engagement in the game.

### 線上遊戲業務

鑑於目前的科技產業發展趨勢，本集團自二零二一年開始進軍區塊鏈遊戲及元宇宙領域，得益於上述因素，本集團來自遊戲發行業務的收益按年增加約10.6%至11,930,000港元(截至二零二一年六月三十日止六個月：10,787,000港元)；分部虧損約為18,360,000港元(截至二零二一年六月三十日止六個月：19,658,000港元)。

期內，本集團積極推進開發屬於全球玩家的超大型元宇宙遊戲世界，首款鏈遊《精靈蛇MetaSnake》於二零二二年第一季正式上架，以經典遊戲「貪食蛇」為原型，主打「免費遊玩」(Free to Play)及「邊玩邊賺」(Play to Earn)，其加入NFT(非同質化代幣，Non-Fungible Token)元素，讓玩家透過祖靈裝備NFT來強化遊戲角色，以爭奪排名贏取Metasens的治理代幣「MSU」及子幣「UCG」，此兩款幣種皆已在AAX交易所上市，玩家可輕鬆將之兌換為USDT與法幣。

於二零二二年六月三十日，遊戲吸引來自美國、德國、泰國、越南等十多個國家的合共3萬名玩家。期內，集團計劃分四輪加推2,000個祖靈裝備NFT，以幣安幣作價，當中首階段500個NFT已悉數售出，相當於約149.5萬港元。

第二款遊戲《動物大奔走PetaRush》現正進行封閉刪檔測試，預期二零二二年下半年將會正式上線，其為一款緊張刺激的競速遊戲，讓多人同時用卡牌方式發動技能進行對戰，遊戲融入「收集」、「養成」及「繁殖」等元素，並將與亞洲流行音樂天王與團隊共同打造的潮牌PHANTACi強強聯手，將Phanta Bear融入《動物大奔走PetaRush》遊戲，共同在元宇宙時代引領潮流，立下典範。

至於第三款遊戲則為電腦元宇宙遊戲，亦正進行封閉刪檔測試，其為一款沙盒遊戲，玩家及遊戲開發人員可在當中創造一個能在3D模型中編輯的開放世界，參與者可透過元宇宙(i)塑造獨特的遊戲角色、遊戲中的物品、數碼收藏品、土地和設備；(ii)擁有和裝飾虛擬空間，如建造自己的虛擬家園；(iii)與其他遊戲玩家交流；(iv)體驗其他玩家佈置的場景或遊戲；及(v)在遊戲中闖關和互動，構建自己的虛擬世界，以進一步增進用家體驗並提升其於該遊戲的參與度。



Currently, the Group has professional teams in place in Hong Kong, Taiwan and Southeast Asia. Other than the development and operation of NFT games, the Group also operates 6 mobile and tabletop games, namely “Myth of Empires”, “Champion Horse Racing”, “Eternal”, “Iron Conflict”, “Metasnakes” and “Jiuyin Zhenjing”. The total number of game players amounts to 1,648,949, of whom 100,556 are monthly active players. In particular, the “Myth of Empires” game, the international advance edition of which was launched on 1 March 2022, is a massive multiplayer online war sandbox game in the background of ancient Eastern Continent. Not only can the players experience survival, construction, management and creation in the war-torn world, they can also exhibit their strategic leadership in the vast battlefield and lead their tribes to attack and capture land, building their own empire.

### Esports business

The revenue from esports business of the Group for the six months ended 30 June 2022 was approximately HK\$34,460,000 (for the six months ended 30 June 2021: HK\$18,525,000), representing a year-on-year increase of approximately 86.0%, mainly due to increase in prize from esport game; the segment profit was approximately HK\$671,000 (segment loss for the six months ended 30 June 2021: HK\$4,691,000).

During the Period, the esports team owned by Nova eSports International Limited, a subsidiary of the Company, continued to achieve remarkable results.

In January 2022, NV Tencent Video team is the champion of the PUBG Mobile Global Championship 2021 (2021年度PMGC全球總決賽“PMGC 2021”). PMGC 2021 is the official professional esports contest organised by Tencent Games, PUBG Corporation and VSPN, with the prize of USD1,500,000.

In March 2022, NV Tencent Video team won the champion of the weekly final of the second week of PEL 2022 spring season, with the prize of RMB1,000,000. PEL 2022 spring season is an official professional esport contest organised by Tencent Games and VSPN.

In April 2022, NV Tencent Video team won the champion of the weekly final of the sixth week of PEL 2022 spring season, with the prize of RMB1,000,000. PEL 2022 spring season is an official professional esport contest organised by Tencent Games and VSPN.

In July 2022, NV esports team won the champion of Icons Global Championship of League of Legends, with the prize of USD640,000. Icons Global Championship of League of Legends is an official professional esport contest organised by Riot Games.

現時，本集團已於香港、台灣及東南亞建立專業團隊，除了開發及經營NFT遊戲，本集團亦營運六款手遊及桌面遊戲，包括《帝國神話》、《冠軍人馬》、《永恆聖約》、《烈火戰馬》、《精靈蛇MetaSnake》及《九陰真經》，總用戶數達到1,648,949，月活躍用戶為100,556。當中《帝國神話》於二零二二年三月一推出國際先行版，是一款以古代東方大陸為背景的大型多人線上戰爭沙盒遊戲，玩家不僅可以在戰亂世界中體驗生存、建設、經營、創造等玩法，還可以在廣大戰場發揮戰略領導才能，帶領部族攻城掠地，最終打造屬於自己的帝國。

### 電子競技業務

截至二零二二年六月三十日止六個月，本集團來自電子競技業務的收益約為34,460,000港元（截至二零二一年六月三十日止六個月：18,525,000港元），按年增加約86.0%，主要由於電子競技比賽獎金增加；分部溢利約為671,000港元（截至二零二一年六月三十日止六個月分部虧損：4,691,000港元）。

期內，本公司的附屬公司 Nova eSports International Limited所擁有的電子競技隊繼續屢創佳績。

二零二二年一月，NV騰訊視頻戰隊於PUBG Mobile Global Championship 2021全球總決賽（「PMGC 2021」）中一舉奪冠。PMGC 2021是騰訊遊戲、PUBG Corporation及VSPN舉辦的官方專業電子競技比賽。是次獎金為美金一百五十萬元正。

二零二二年三月，NV騰訊視頻戰隊於和平精英PEL 2022春季賽第二週決賽獲得冠軍。是次獎金為人民幣1,000,000元正。PEL 2022春季賽是由騰訊遊戲及VSPN舉辦的官方專業電子競技比賽。

二零二二年四月，NV騰訊視頻戰隊於和平精英PEL 2022春季賽第六週決賽獲得冠軍。是次獎金為人民幣1,000,000元正。PEL 2022春季賽是由騰訊遊戲及VSPN舉辦的官方專業電子競技比賽。

二零二二年七月，NV戰隊於英雄聯盟手遊全球冠軍杯獲得冠軍。是次獎金為美元六十四萬正。英雄聯盟手遊全球冠軍杯是由拳頭遊戲舉辦的官方專業電子競技比賽。

Furthermore, the NV Tencent Video team won several awards at the PEL Annual Awards Ceremony (精英之夜-PEL年度頒獎盛典), including “The Most Commercially Valuable Club of the Year” and “Club of the Year”, while one of our players “Paraboy” also won “The Most Valuable Player of the Year” and “The Most Popular Player of the Year”. The PEL Annual Awards Ceremony was jointly organised by PEL and Weibo to award the highest honours of the year to participants within the 2021 PEL ecosystem.

On 28 July 2022, the Group acquired the remaining 30% equity interest in Wanhui (Suzhou) Digital Technology Co., Ltd. (the “Target”) at a consideration of RMB6,300,000 (equivalent to approximately HK\$7,308,000). Upon Completion, the Target will become an indirect wholly owned subsidiary of the Company. The Board believes that this would facilitate more effective implementation of the business strategies and business expansion plans of the Company’s esports business.

### Cloud computing and data storage business

The revenue from cloud computing and data storage business of the Group for the six months ended 30 June 2022 was approximately HK\$10,722,000 (for the six months ended 30 June 2021: HK\$3,596,000), representing a year-on-year increase of approximately 198.2%. The segment loss was approximately HK\$41,637,000 (2021: HK\$1,244,000), mainly due to impairment loss recognised on mining machines of Filecoin and Chia coins and decrease in market value of cryptocurrencies.

During the Period, approximately 145,832 units of Filecoin have been awarded to our customers. Furthermore the Group has to make an impairment to the mining machines of Filecoin and Chia owned and leased by the Group in the aggregate amount of approximately HK\$20,389,000 due to the developments in the cryptocurrencies market in May 2022 and the recent plunge of the market price of Filecoin and Chia. The Group will continue to negotiate with existing and potential customers of the Group to the change in the uses of the Filecoin and Chia mining machines. Despite the aforesaid, the Board does not expect that such impairment will affect the other business of the Group, including its business in the metaverse sector.

### Household products business

For the six months ended 30 June 2022, the revenue from household products business of the Group was approximately HK\$8,085,000 (2021: HK\$37,325,000), representing a decrease of 78.3% as compared with the corresponding period last year, mainly attributable to the decrease in market demand due to the continuing tension between China and the U.S. and the outbreak of COVID-19. The gross profit margin increased to approximately 8.9% (for the six months ended 30 June 2021: 6.0%). The segment profit was approximately HK\$180,000 (2021: loss of HK\$1,762,000). The Group will take initiatives to increase revenue and reduce costs.

此外，NV騰訊視頻戰隊於「精英之夜-PEL年度頒獎盛典」榮獲多個獎項，包括「年度最具商業價值俱樂部」及「年度最佳俱樂部」，而我們其中一名選手「Paraboy」亦榮獲「年度最具價值選手」及「年度最受歡迎選手」等。「精英之夜-PEL年度頒獎盛典」由PEL和平精英職業聯賽聯合微博舉辦，為2021 PEL生態參與者頒發全年最高榮譽。

於二零二二年七月二十八日，本集團斥人民幣6,300,000元(相當於約7,308,000港元)收購萬輝(蘇州)數碼科技有限公司(「目標公司」)餘下之30%股權。完成後，目標公司將成為本公司的間接全資附屬公司。董事會相信，此舉會有助更有效實行本公司電子競技業務的商業策略及業務擴充計劃。

### 雲計算及數據儲存業務

截至二零二二年六月三十日止六個月，本集團來自雲計算及數據儲存業務的收益約為10,722,000港元(截至二零二一年六月三十日止六個月：3,596,000港元)，按年增加約198.2%，分部虧損約為41,637,000港元(二零二一年：1,244,000港元)，主要由於確認Filecoin及奇亞幣挖礦機器的減值虧損及加密貨幣市場價值減少。

期內，我們的客戶已獲得約145,832個Filecoin。此外，本集團須就所擁有及租出之Filecoin及奇亞幣挖礦機器作出總額約20,389,000港元之減值，此乃因為加密貨幣市場於二零二二年五月之事態發展，以及Filecoin及奇亞幣之市場價格近期下滑所致。本集團將繼續與本集團現有及潛在客戶商討，更改Filecoin及奇亞幣挖礦機器之使用狀況。縱使如上所述，董事會不認為上述減值會對本集團之其他業務(包括彼於元宇宙版塊之業務)造成影響。

### 家居產品業務

截至二零二二年六月三十日止六個月，本集團來自家居產品業務的收益約為8,085,000港元(二零二一年：37,325,000港元)，比去年同期下降78.3%，主要由於中美衝突持續及新冠病毒疫情爆發，導致市場需求減少。毛利率上升至約8.9%(截至二零二一年六月三十日止六個月：6.0%)。分部溢利約為180,000港元(二零二一年：虧損1,762,000港元)。本集團將積極開源節流。

### Property investment business

For the six months ended 30 June 2022, the Group's revenue from property investment business was approximately HK\$686,000 (2021: approximately HK\$707,000), mainly due to decrease in rental income. The segment profit was approximately HK\$1,015,000 (2021: HK\$329,000).

### Money lending business

For the six months ended 30 June 2022, the Group's revenue from money lending business was approximately HK\$549,000 (2021: HK\$1,053,000), mainly due to the decrease in interest income from customers. The segment loss was approximately HK\$1,643,000 (segment profit for the six months ended 30 June 2021: HK\$231,000).

The Group's money lending business was conducted through its wholly-owned subsidiary, Best Gold Corporation Limited, to grant loans to individuals and enterprises. The Group strived to adhere to a set of comprehensive policy and procedural manual in respect of loan approval, loan renewal, loan recovery, loan compliance, monitoring and anti-money laundering.

As at 30 June 2022, the Group had loans receivable with outstanding principal amount of approximately HK\$3.9 million (as at 31 December 2021: HK\$6.4 million). The Group recorded interest income from loans receivable of approximately HK\$0.5 million for the six months ended 30 June 2022 (for the six months ended 30 June 2021: HK\$1.1 million).

As at 30 June 2022, there was one loan to an individual who is an independent third party. The loan was granted on 18 January 2019 with gross principal amount of HKD15 million. The interest rate is 24% per annum to be repaid by 18 January 2023 and with no collaterals. Furthermore, there was no new loan granted with Best Gold Corporation Limited during the six months ended 30 June 2022.

As at 30 June 2022, the expected credit losses of Group's loans receivable based on the repayment record during the period and further HK\$2.1 million of impairment loss is incurred during the six months ended 30 June 2022.

The Group has adopted a credit policy to manage its money lending business which includes compliance with all applicable laws and regulations, credit assessment on potential borrower and his/its assets, the credibility of the potential borrower, the necessity in obtaining collaterals and determination of suitable interest rate to reflect the risk level of the provision of loan.

The Group has performed background and credit risk assessment on the potential borrowers before granting the loans by (a) risk and compliance check; (b) reviewing and assessing their financial information; and (c) performing an assessment on their creditability.

### 物業投資業務

截至二零二二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686,000港元(二零二一年：約707,000港元)，主要由於租金收入減少。分部溢利約為1,015,000港元(二零二一年：329,000港元)。

### 放債業務

截至二零二二年六月三十日止六個月，本集團來自放債業務的收益約為549,000港元(二零二一年：1,053,000港元)，主要由於客戶利息收入減少。分部虧損約為1,643,000港元(截至二零二一年六月三十日止六個月分部溢利：231,000港元)。

本集團之放債業務乃透過其全資附屬公司金瑞興業有限公司進行，以向個人及企業授出貸款。本集團在批核貸款、重續貸款、追討貸款、貸款合規、監察及反洗黑錢等方面盡力遵守一套全面政策及程序手冊。

於二零二二年六月三十日，本集團有應收貸款，涉及尚未償還本金額約3,900,000港元(於二零二一年十二月三十一日：6,400,000港元)。截至二零二二年六月三十日止六個月，本集團錄得應收貸款利息收入約500,000港元(截至二零二一年六月三十日止六個月：1,100,000港元)。

於二零二二年六月三十日，有一名個人(屬獨立第三方)欠付一筆貸款。貸款於二零一九年一月十八日授出，本金總額為15,000,000港元。年利率為24%，於二零二三年一月十八日前償還，並無抵押品。此外，於截至二零二二年六月三十日止六個月，並無向金瑞興業有限公司授出新貸款。

於二零二二年六月三十日，根據期內的還款記錄，本集團應收貸款之預期信貸虧損，並於截至二零二二年六月三十日止六個月內產生進一步減值虧損2,100,000港元。

本集團已採納信貸政策以管理其放債業務，包括遵守一切適用法律法規、對準借款方及其資產進行信用評估、準借款方之信用度、取得抵押品之需要程度，以及釐定適用利率以反映提供貸款之風險水平。

本集團在批核貸款前，會對準借款方進行背景及信貸風險評估，內容包括(a)風險及合規查核；(b)審視及評估其財務資料；及(c)就其信用度進行評估。

The Group also assesses and decides the necessity and the value of security/collateral for granting of each loan, whether to an individual or enterprise, on a case by case basis considering factors, including but not limited to, the repayment history, results of public search towards the borrower, the value and location of the assets owned by the borrower and the financial condition of the borrower.

### Future Prospects

Looking ahead, the Group will continue to invest resources to further explore the blockchain game and metaverse market, and gradually build a large-scale universe park with various theme planets — Metasens. Each planet is built with its own unique game facilities, including real-time strategy games, role-playing games, simulation and sports games, shooting games, action and adventure games, by using future Web3.0 internet technology incorporating blockchain technology, the Internet of Things, artificial intelligence, and 3D images. The platform will also include the NFT market place and blockchain wallet, allowing players to have fun in “earning while playing” by trading NFT characters and items.

Meanwhile, the Group will actively seek collaboration of IP (Intellectual Property) licensing in different games, including but not limited to PHANTACi, a brand established by the Asian popstar and his team. In terms of conventional games, the Group will continue to identify innovative games and good partners in order to expand its business into various markets and sectors, especially the fast-growing game market.

In addition, the Group will regularly evaluate the allocation of resources among business segments to promote business diversification and drive sustainable growth of the Group. Looking ahead, the Group will enlarge its esports team in the PRC. Furthermore, 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 maximize returns to our shareholders.

本集團亦在批核各筆貸款(不論個人或企業)時，按個別基準評估及決定擔保物／抵押品之需要及價值，考慮因素包括但不限於還款記錄、就借款方進行公開查冊的結果、借款方所擁有資產之價值及位置，以及借款方之財務狀況等。

### 未來前景

展望未來，本集團將繼續投入資源進一步開拓區塊鏈遊戲及元宇宙市場，逐步建立擁有各種主題星球的宇宙大型遊樂園Metasens，旨在於每個星球構建各具特色的遊戲設施，包括實時戰略遊戲、角色扮演遊戲、模擬和運動遊戲、射擊遊戲、動作及冒險遊戲，並採用區塊鏈技術、物聯網、人工智能及3D影像的Web3.0未來互聯網技術，平台包括NFT交易市集(NFT market place)及區塊鏈錢包，讓玩家透過交易NFT角色及物品裝備享受「邊玩邊賺」的樂趣。

同時，本集團會積極尋求於不同遊戲中IP (Intellectual Property，知識產權)授權之合作，包括但不限於亞洲流行音樂天王與團隊共同打造的潮牌PHANTACi。傳統遊戲方面，本集團亦將持續尋找創新的遊戲及出色的夥伴，將業務擴展至不同市場和區域，尤其是高速增長之遊戲市場。

除此之外，本集團會定期評估各業務分部的資源分配，以推動業務的多元化及可持續發展，未來本集團會積極擴大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。

### FINANCIAL REVIEW

The Group's revenue for the six months ended 30 June 2022 amounted to approximately HK\$66.4 million, representing a decrease of approximately 7.7% over the corresponding period of 2021. Such decrease is mainly due to the decrease of sales of household products and money lending business. Nevertheless, the revenue of esports and cloud computing and data storage business increased of approximately 86.0% and 198.2% respectively.

Gross profit margin of the Group increased from 12.8% to approximately 13.6% for the six months ended 30 June 2022 was mainly due to the increase of gross profit margin of online game business and esports business.

Other income increased from approximately HK\$1.4 million for the six months ended 30 June 2021 to approximately HK\$2.5 million for the six months ended 30 June 2022, mainly due to the increase in interest income and the fair value change of investment properties during the period.

Distribution costs decreased from approximately HK\$7.9 million for the six months ended 30 June 2021 to approximately HK\$4.6 million for the six months ended 30 June 2022, as there was decrease in sales of household products business during the period.

Administrative expenses increased from approximately HK\$31.1 million for the six months ended 30 June 2021 to approximately HK\$85.1 million for the six months ended 30 June 2022, mainly due to the increase in share-based payment and impairment loss on cryptocurrencies, cryptocurrency deposits and receivables. For details of share-based payment, please refer to the section heading "SHARE OPTION"

Other operating expenses of approximately HK\$21.9 million is mainly due to impairment loss on property, plant and equipment and right of use assets of cloud computing and data storage business and intangible assets.

The loss for period attributable to owners of the Company increased from approximately HK\$34.1 million for the six months ended 30 June 2021 to approximately HK\$108.3 million for the six months ended 30 June 2022, mainly due to impairment loss on mining machines of Filecoin and Chia coins of approximately HK\$20.4 million and increase in share based payment of approximately HK\$32.3 million and impairment loss of cryptocurrencies, cryptocurrency deposits and receivables of totally approximately HK\$19.3 million.

### 財務回顧

截至二零二二年六月三十日止六個月，本集團收益約為66,400,000港元，較二零二一年同期減少約7.7%，該減少乃由於家居產品銷售及放債業務下跌。儘管如此，電子競技與雲計算及數據儲存業務的收益分別上升約86.0%及198.2%。

本集團之毛利率由12.8%上升至截至二零二二年六月三十日止六個月約13.6%，主要由於期內線上遊戲業務及電子競技業務的毛利率上升。

其他收入由截至二零二一年六月三十日止六個月約1,400,000港元上升至截至二零二二年六月三十日止六個月約2,500,000港元，主要是由於期內利息收入上升及投資物業公允值變動上升。

分銷成本由截至二零二一年六月三十日止六個月約7,900,000港元減少至截至二零二二年六月三十日止六個月約4,600,000港元，乃由於期內家居產品業務的銷售減少。

行政開支由截至二零二一年六月三十日止六個月約31,100,000港元上升至截至二零二二年六月三十日止六個月約85,100,000港元，主要是由於以股份為基礎的付款、加密貨幣、加密貨幣按金及應收加密貨幣的減值虧損上升。有關以股份為基礎的付款的詳情請參閱「購股權」一節。

其他經營開支約21,900,000港元主要由於物業、廠房及設備以及雲計算及數據儲存業務之使用權資產與無形資產減值虧損所致。

本公司擁有人應佔期內虧損由截至二零二一年六月三十日止六個月約34,100,000港元增加至截至二零二二年六月三十日止六個月約108,300,000港元，主要由於Filecoin及奇亞幣挖礦機器的減值虧損約20,400,000港元及以股份為基礎的付款增加約32,300,000港元，以及加密貨幣、加密貨幣按金及應收加密貨幣的減值虧損合共約19,300,000港元。

The total assets decreased from approximately HK\$288.5 million for the six months ended 30 June 2021 to approximately HK\$265.6 million for the six months ended 30 June 2022, mainly due to impairment loss on the property, plant and equipment and right-of-use assets of cloud computing and data storage business of approximately HK\$9.3 million and HK\$11.1 million respectively.

Intangible assets increased from approximately HK\$46.4 million for the six months ended 30 June 2021 to approximately HK\$56.7 million for the six months ended 30 June 2022, as there was capitalisation of research and development cost during the period.

總資產由截至二零二一年六月三十日止六個月約288,500,000港元減少至截至二零二二年六月三十日止六個月約265,600,000港元，主要由於物業、廠房及設備以及雲計算及數據儲存業務之使用權資產減值虧損分別約9,300,000港元及11,100,000港元所致。

無形資產由截至二零二一年六月三十日止六個月約46,400,000港元上升至截至二零二二年六月三十日止六個月約56,700,000港元，乃由於期內研發成本出現資本化所致。

### USE OF PROCEEDS FROM THE PLACING OF SHARES

The Company raised its fund by way of a private placement of 23,830,000 shares of the Company at the placing price of HK\$5 per share on 12 April 2021. Net proceeds from the placing of shares amounted to approximately HK\$116,171,000 (after deducting the placing commission and legal and professional expenses). Such net proceeds have been used in the following manner:

### 配售股份所得款項用途

本公司於二零二一年四月十二日以私人配售23,830,000股本公司股份的方式籌集資金，配售價為每股5港元。配售股份的所得款項淨額約為116,171,000港元（已扣除配售佣金以及法律及專業費用）。該所得款項淨額已按以下方式使用。

Business Strategy	Net Proceeds from Placing Shares	Amount unutilized as at 31 December 2021	Amount utilized as at 30 June 2022	Amount unutilized as at 30 June 2022	Expected timeline for utilizing the unutilized Net Proceeds
		於二零二一年十二月三十一日尚未動用金額 (HK\$ million) (百萬港元)	於二零二二年六月三十日已動用金額 (HK\$ million) (百萬港元)	於二零二二年六月三十日尚未動用金額 (HK\$ million) (百萬港元)	
Online game	38.2	27.8	21.9	5.9	Expected to be fully utilized on or before 31 December 2022
線上遊戲					預期將於二零二二年十二月三十一日或之前全數動用
Esports	30.3	19.0	9.4	9.6	Expected to be fully utilized on or before 31 December 2022
電子競技					預期將於二零二二年十二月三十一日或之前全數動用
Cloud computing and data storage service	47.7	—	—	—	N/A
雲計算及數據儲存服務					不適用
Total	116.2	46.8	31.3	15.5	
總計					

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### LIQUIDITY, FINANCIAL RESOURCES, FUNDING AND TREASURY POLICY

As at 30 June 2022, the Group had cash and bank balances of approximately HK\$55.4 million (as at 31 December 2021: approximately HK\$43.0 million).

As at 30 June 2022, the Group had current assets of approximately HK\$138.0 million (31 December 2021: HK\$136.1 million) and current liabilities of approximately HK\$333.2 million (31 December 2021: HK\$292.6 million).

As at 30 June 2022, the Group had loan from related parties of approximately HK\$218.4 million (31 December 2021: HK\$194.5 million). The loan from related parties carried interest at fixed rate and repayable within one to three years.

As at 30 June 2022, 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\$218.4 million for at least the next twelve months.

As at the end of the reporting period, the Group had unutilised 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\$10 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 2022, the Group's gearing ratio, which was derived from loan from related companies to total assets, decreased to 82.6% from that of 67.4% as at 31 December 2021.

### Commitments

As at 30 June 2022, the Group's capital commitments amounted to approximately HK\$4,837,000 (2021: HK\$4,837,000), attributable to acquisitions of licensing right of online games.

### 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.

### 流動資金、財務資源、融資及財務政策

於二零二二年六月三十日，本集團有現金及銀行結餘約55,400,000港元(於二零二一年十二月三十一日：約43,000,000港元)。

於二零二二年六月三十日，本集團有流動資產約138,000,000港元(二零二一年十二月三十一日：136,100,000港元)及流動負債約333,200,000港元(二零二一年十二月三十一日：292,600,000港元)。

於二零二二年六月三十日，本集團有關聯人士貸款約218,400,000港元(二零二一年十二月三十一日：194,500,000港元)。該來自關聯人士之貸款按固定利率計息及須於一至三年內償還。

於二零二二年六月三十日，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218,400,000港元之借貸。

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10,000,000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

於二零二二年六月三十日，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)由二零二一年十二月三十一日的67.4%減少至82.6%。

### 承擔

於二零二二年六月三十日，本集團的資本承擔約為4,837,000港元(二零二一年：4,837,000港元)，乃來自收購線上遊戲特許權。

### 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。

### EVENT AFTER THE END OF REPORTING PERIOD

On 28 July 2022, Deluxe Trading (HK) Limited (the “Purchaser”), an indirect wholly owned subsidiary of the Company, entered into the agreements with the vendors, pursuant to which the Purchaser agreed to purchase, and the vendors agreed to sell, the sale equity interests, representing in aggregate 30% of the equity interests in the Wanhui (Suzhou) Digital Technology Co., Ltd. (萬輝(蘇州)數碼科技有限公司), a non-wholly owned subsidiary of the Company, at an aggregate consideration of RMB6,300,000 (equivalent to approximately HK\$7,308,000). For further details of transaction, please refer to the announcement and supplemental announcement on 27 July 2022 and 1 August 2022 respectively.

### DIVIDENDS

The Board has resolved not to declare an interim dividend for the six months ended 30 June 2022 (2021: 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 2022, the Group had no material contingent liabilities.

### EMPLOYEES AND REMUNERATION POLICY

As at 30 June 2022, the Group employed 378 staff. The Group's remuneration to employees, including Directors' emoluments, amounted to approximately HK\$24,653,000 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.

### 報告期末後事項

於二零二二年七月二十八日，頂尖貿易(香港)有限公司(「買方」)(本公司的間接全資附屬公司)與賣方訂立協議，據此，買方同意收購，而賣方同意出售待售股權(相當於萬輝(蘇州)數碼科技有限公司(本公司的非全資附屬公司)合共30%股權)，代價合共人民幣6,300,000元(相當於約7,308,000港元)。有關該交易的進一步資料請參閱分別於二零二二年七月二十七日及二零二二年八月一日刊發的公告及補充公告。

### 股息

董事會決議不就截至二零二二年六月三十日止六個月宣派中期股息(二零二一年：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

於二零二二年六月三十日，本集團並無重大或然負債。

### 僱員及薪酬政策

於二零二二年六月三十日，本集團僱用378名員工。本集團於本期間的僱員薪酬(包括董事酬金)為約24,653,000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。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

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

As at 30 June 2022, the interests and short positions of the Directors and chief executives 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

於二零二二年六月三十日，董事及主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第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 董事姓名	Personal interests 個人權益	Family interests 家族權益	Corporate interests 公司權益	Total 總計	Percentage of aggregate interests to total number of Shares in issue (Note 5) 權益總額佔已發行股份總數之百分比 (附註5)
Mr. Cheng Ting Kong 鄭丁港先生	—	—	214,428,488 (L) (Note 2) (附註2)	214,428,488 (L) (Note 1) (附註1)	68.94%
Ms. Yeung So Mui 楊素梅女士	—	—	214,428,488 (L) (Note 3) (附註3)	214,428,488 (L)	68.94%
Mr. Yeung Tong Seng Terry 楊東成先生	—	—	1,900,000 (L) (Note 4) (附註4)	1,900,000 (L)	0.61%

#### Notes:

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.
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.
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.

#### 附註：

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。
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。
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。

4. This represents interest held by Mr. Yeung Tong Seng Terry through Bluemount investment Fund SPC ("Bluemount Investment"), which holds 1,900,000 Shares of the Company. As Mr. Yeung Tong Seng Terry has 100% interest in Bluemount Investment, he is deemed to be interested in 1,900,000 Shares.
5. The percentage has been adjusted based on the total number of Shares in issue as at 30 June 2022 (i.e. 311,036,000 Shares).
4. 指楊東成先生透過 Bluemount investment Fund SPC (「Bluemount Investment」) 持有1,900,000股本公司股份持有的權益。由於楊東成先生擁有 Bluemount Investment 100% 權益，故彼被視為於1,900,000股股份中擁有權益。
5. 百分比已根據於二零二二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。

Save as disclosed above, as at 30 June 2022, none of the Directors or chief executives of the Company had any other interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they are taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code of the Listing Rules.

Save as disclosed above, as at 30 June 2022, the Company had not been notified by any persons who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register maintained by the Company pursuant to Section 336 of the SFO.

除上文所披露者外，於二零二二年六月三十日，概無董事或本公司主要行政人員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)的任何股份、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分部已知會本公司及聯交所的任何權益或淡倉(包括彼等根據證券及期貨條例的有關條文被當作或視為擁有的權益或淡倉)，或根據證券及期貨條例第352條須列入該條例所指的登記冊內的任何權益或淡倉，或根據上市規則標準守則規定須知會本公司及聯交所的任何權益或淡倉。

除上文所披露者外，於二零二二年六月三十日，概無任何人士曾知會本公司其於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部須向本公司披露或根據證券及期貨條例第336條已列入本公司備存的登記冊內的權益或淡倉。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### SUBSTANTIAL SHAREHOLDERS

As at 30 June 2022, 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:

Name of Substantial Shareholders 主要股東名稱	Number of shares interested in 持有股份數量	Capacity 身份	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)
Diamond State (Note 1) Diamond State (附註1)	214,428,488	Beneficial owner 實益擁有人	68.94%
Mr. Cheng Ting Kong (Note 1) 鄭丁港先生(附註1)	214,428,488	Interest through a controlled corporation 受控法團之權益	68.94%

#### Notes:

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.
2. The percentage has been adjusted based on the total number of shares of the Company in issue as at 30 June 2022 (i.e. 311,036,000 shares).

### 主要股東

於二零二二年六月三十日，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：

#### 附註：

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. 百分比已根據本公司於二零二二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").

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.

### 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」)。

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。

### 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.

#### Exercise price

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

- 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;
- 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
- 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.

#### Refreshment of scheme mandate limit on 30 June 2022

A resolution was passed in the 2022 annual general meeting of the Company to refresh of scheme mandate limit.

#### 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

38,946,392 shares, being approximately 12.5% of the issued shares of the Company, including the shares which may be issued upon exercise of all outstanding options to be granted and those granted but remain unexercised under the Share Option Scheme.

#### Maximum entitlement of each participant

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

### 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。

#### 行使價

由董事會釐定，且不得低於以下之較高者：

- 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；
- 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
- 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。

#### 於二零二二年六月三十日更新計劃授權限額

已於本公司二零二二年股東週年大會上通過一項決議案更新計劃授權限額。

#### 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

38,946,392股股份，佔本公司已發行股份約12.5%，包括行使購股權計劃項下授出及已授出而尚未行使的全部未行使購股權時可予發行的股份。

#### 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%。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### ***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.

### ***Acceptance of the option***

Acceptance of the option must be made within 30 days after the date of offer and HK\$1.00 must be paid as a consideration for the grant of option.

### ***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.

### ***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。

### ***接納購股權***

購股權須於授出日期後30日內接納，並須支付1.00港元作為授出購股權之代價。

### ***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。

### Employees and other eligible participants

The following table discloses movements of the Company's share options during the periods ended 30 June 2022:

### 僱員及其他合資格參與人士

於截至二零二二年六月三十日止期間內，本公司購股權變動呈列如下：

Name	Date of grant	Exercise price	Exercisable period	Number of share options 購股權數目			Outstanding at 30.6.2022 於二零二二年六月三十日 尚未行使	Closing price of the Shares immediately before the date on which the Share Options were granted 緊接購股權授出日期前股份收市價	
				Outstanding at 1.1.2022 於二零二二年一月一日 尚未行使	Granted during the period 期內授出	Exercised during the period 期內行使			Lapsed/cancelled during the period 期內失效/取消
<b>Executive director</b> 執行董事									
Yau Chak Fung 邱澤峯	28.9.2021 二零二一年九月二十八日	11.04	1,555,180 options (28.9.2022 to 27.9.2031) 1,555,180份購股權 (二零二二年九月二十八日至二零三一年九月二十七日)	3,110,360	—	—	—	3,110,360	11.04
Lin Junwei 林俊偉	28.9.2021 二零二一年九月二十八日	11.04	155,518 options (28.9.2022 to 27.9.2031) 155,518份購股權 (二零二二年九月二十八日至二零三一年九月二十七日)	311,036	—	—	—	311,036	11.04
Yeung Tong Seng Terry 楊東成	18.1.2022 二零二二年一月十八日	17.14	1,555,180 options (28.9.2022 to 27.9.2031) 1,555,180份購股權 (二零二二年九月二十八日至二零三一年九月二十七日)	—	3,110,360	—	—	3,110,360	17.02

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

Name	Date of grant	Exercise price	Exercisable period	Number of share options 購股權數目				Outstanding at 30.6.2022 於二零二二年六月三十日 尚未行使	Closing price of the Shares immediately before the date on which the Share Options were granted 緊接購股權授出日期前股份收市價
				Outstanding at 1.1.2022 於二零二二年一月一日 尚未行使	Granted during the period	Exercised during the period	Lapsed/cancelled during the period		
姓名	授出日期	行使價 HK\$ 港元	行使期		期內授出	期內行使	期內失效/ 取消		
<b>Senior management</b> 高級管理層									
Li Ting Ting 李婷婷	28.9.2021 二零二一年九月二十八日	11.04	500,000 options (28.9.2022 to 27.9.2031) 500,000份購股權 (二零二二年九月二十八日至 二零三一年九月二十七日)	1,000,000	—	—	—	1,000,000	11.04
			500,000 options (28.3.2023 to 27.9.2031) 500,000份購股權 (二零二三年三月二十八日至 二零三一年九月二十七日)						
Luk Wai Keung 陸偉強	28.9.2021 二零二一年九月二十八日	11.04	155,518 options (28.9.2022 to 27.9.2031) 155,518份購股權 (二零二二年九月二十八日至 二零三一年九月二十七日)	311,036	—	—	—	311,036	11.04
			155,518 options (28.3.2023 to 27.9.2031) 155,518份購股權 (二零二三年三月二十八日至 二零三一年九月二十七日)						
				4,732,432	3,110,360	—	—	7,842,792	

The estimated fair value of the share options granted under the Scheme on 28 September 2021 to executive directors and senior management was approximately HK\$25,243,000 and HK\$9,213,000 respectively. In addition, the estimated fair value of the share options granted under the Scheme on 18 January 2022 to an executive director was approximately HK\$35,360,000.

Accordingly, the Group recognised the total expense of approximately HK\$32,325,000 (2021: HK\$923,000) for the six months period ended 30 June 2022 in relation to share options granted by the Company.

於二零二一年九月二十八日根據計劃授予執行董事及高級管理層之購股權的估計公允值分別約為25,243,000港元及9,213,000港元。此外，二零二二年一月十八日根據計劃授予一名執行董事之購股權的估計公允值約為35,360,000港元。

因此，就本公司授出之購股權，截至二零二二年六月三十日止六個月期間本集團已確認合共約32,325,000港元(二零二一年：923,000港元)之費用。

### 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 2022.

### 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 2022.

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.

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

### CHANGES IN INFORMATION OF DIRECTORS

Pursuant to Rule 13.51B(1) of the Listing Rules, with effect from 1 June 2022, Mr. Tse Ting Kwan, being an independent non-executive director, was appointed as an independent non-executive director of Superactive Group Company Limited (stock code: 0176), of which the shares are listed on the Main Board of the Stock Exchange. Save as disclosed above, after having made all reasonable enquiry, the Company is not aware of any other information which is required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules since the date of the annual report of the Company for the year ended 31 December 2021 and up to the date of this report.

### 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

截至二零二二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，本公司於截至二零二二年六月三十日止六個月一直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。

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。

### 董事資料的變動

根據上市規則第13.51B(1)條，自二零二二年六月一日起，獨立非執行董事謝庭均先生獲委任為先機企業集團有限公司（股份代號：0176，其股份於聯交所主板上市）獨立非執行董事。除上文披露者外，經作出一切合理查詢後，自本公司截至二零二一年十二月三十一日止年度年報之日期起，至本報告日期為止，本公司概不知悉有任何其他資料須按上市規則第13.51B(1)條予以披露。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### 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 2022.

### 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 2022.

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 19 August 2022.

Hong Kong, 19 August 2022

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

### 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二零二二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二零二二年六月三十日止六個月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

中期報告已於二零二二年八月十九日獲董事會批准並授權刊發。

香港，二零二二年八月十九日

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