



OURGAME INTERNATIONAL HOLDINGS LIMITED

聯眾國際控股有限公司

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中期報告 2022  
Interim Report



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# Management Discussion and Analysis

## 管理層討論及分析

The board (the “**Board**”) of directors (the “**Directors**”) of Ourgame International Holdings Limited (“**Ourgame**” or the “**Company**”) hereby announces the unaudited consolidated interim results of the Company and its subsidiaries (collectively, the “**Group**”) for the six months ended 30 June 2022. These unaudited consolidated interim results have been reviewed and approved by the Company’s audit committee (the “**Audit Committee**”).

### BUSINESS REVIEW

In the first half of 2022, the Company continued to insist on its overall strategy of domestic and international “dual-circulation” by continuously exploring the overall existing business and developing it thoroughly while actively developing new business. The Company’s business in China has been growing steadily and healthily, with its existing business being “value-added” continuously, particularly the “game hall” business. Meanwhile, the Company has been exploring in new racetracks such as mobile game business and MCN (multi-channel network) broadcasting. Events at e-sports venues, offline tournaments and programme production outside China continued to develop.

In respect of our PC game business which has over 20 years of history, the Company’s business platform sector has been optimised and fine-tuned in various aspects, such as improving user experience of the premium users, to further enhance our brand stickiness and visibility and to combine the traditional products with the hot-pick items, including short videos and live broadcast projects in order to raise the user activities, thereby promoting sustainable and healthy growth of the revenue from PC games in the first half of 2022. The Company will further explore the value of Ourgame Hall platform users in the future and continue to provide hundreds of millions of platform users with better services. Meanwhile, we will further strengthen our efforts in marketing and expand cooperation channels on PC platform with a view to attracting new users.

聯眾國際控股有限公司(「**聯眾**」或「**本公司**」)董事(「**董事**」)會(「**董事會**」)茲此宣佈本公司及其附屬公司(統稱「**本集團**」)截至二零二二年六月三十日止六個月的未經審核綜合中期業績。該等未經審核綜合中期業績已由本公司審核委員會(「**審核委員會**」)審閱及批准。

### 業務回顧

於二零二二年上半年，本公司繼續堅持國內國外「雙循環」的整體戰略，持續挖掘整體存量業務，做深做透，同時積極開發新增業務。本公司中國業務穩定及健康的發展，其現有業務上持續「增值」，尤其是「聯眾大廳」業務。與此同時，本公司在諸如移動遊戲業務、MCN（多渠道網絡）遊戲直播等新賽道上繼續探索。在中國境外的電競場館活動、線下賽事開展、節目製作等方面持續取得發展。

在擁有20年以上歷史的PC端遊戲方面，本公司的平台業務板塊做出了多方面的優化調整，如提高優質客戶的體驗感，進一步增強品牌粘性及可視性，並將傳統產品與時下最受歡迎的短視頻及直播項目相結合，以提高用戶活躍度，推動二零二二年上半年PC端收入的持續健康增長。本公司未來將進一步挖掘平台聯眾大廳用戶的價值，並持續為數億平台用戶提供更優質的服務，同時，將進一步加大市場推廣力度，拓寬PC平台的合作渠道，引入新用戶。

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

In respect of the traditional card and board games projects, Ourgame continued to press ahead with the cooperation strategy with various channels, among which, our cooperation with video platform giant, iQIYI has made steady progress. "All City Fight Landlord" (全城鬥地主), a web game jointly operated by both parties, has been enlisted on the game centre of iQIYI, providing hundreds of millions of users with enriching entertainment experiences in different scenes. Meanwhile, this game product has commenced cooperation with omni-channels and has been released via OPPO, VIVO, HUAWEI, Lenovo, Xiaomi, WeChat and other channels, covering diversified platforms such as hardcore games, contents, community groups, and tools app, thereby completing the comprehensive layout. We have also cooperated in depth with our partner, Qutoutiao, for Ourgame's game product, Fight Landlord Now (馬上鬥地主), which was well-received by the market. Ourgame's game product, Experts Fight Landlord (達人鬥地主), has been promoted on Kuaishou and cooperated with multiple advertisers, which was well-received by the market after two months of commissioning. Besides, such product model will promote other products related to Fight Landlord and Mahjong, enlarging product categories jointly promoted with partners, continuing to cultivate the traditional card and board games market, while continuing to make new exploration in puzzle games.

Based on our industrial competitive edge in card and board games sector, the Company has established a live broadcast association and operation team that focuses on card and board games contents. The Company has also established connection with internet live streaming platforms such as Kuaishou and Douyin to kick-start various initiatives. Currently, the operation team has built its own anchor camp covering various categories, such as chess, Mahjong, Fight Landlord (鬥地主), western chess, Four-nation War Chess (四國軍棋), bridge and other sectors. Meanwhile, we are building a public channel featuring short videos with professional content in various aspects in order to make the best use of our competitive edge from our refined operation as compared to our industry peers. Our live broadcast business has reached a cooperative venture with the official card and board games of Kuaishou, which has assisted Kuaishou's promotion of its official card and board games in the live broadcasting sector. The cooperative venture is a new attempt for a win-win cooperation between Ourgame and other card and board games operators.

在傳統棋牌項目上，聯眾持續推進與不同渠道的合作戰略。其中，與視頻平台巨頭愛奇藝的合作穩步推進，由雙方聯合運營的《全城鬥地主》網頁遊戲已登錄愛奇藝遊戲中心，為數億用戶提供不同場景下的豐富娛樂體驗。同時，該遊戲產品已開啟全渠道合作，目前已在OPPO、VIVO、華為、聯想、小米、微信等多個渠道發佈，涵蓋硬核、內容、社群、工具類app等多元化平台，完成整體佈局。聯眾旗下的遊戲產品《馬上鬥地主》與趣頭條也進行了深度合作，產品已獲得市場認可；聯眾旗下的遊戲產品《達人鬥地主》，已在快手平台進行推廣，並與多家廣告媒體進行合作，通過兩個多月試運行，產品已獲得市場認可，並且該產品的模式將推廣其他的鬥地主產品和麻將產品，增加與合作方聯合推廣的產品品類，繼續深耕傳統棋牌市場。同時在益智遊戲方面也持續做出新探索。

基於棋牌領域的行業優勢，本公司組建了專注於棋牌遊戲內容的直播公會運營團隊，並已與快手、抖音等互聯網直播平台建立了聯繫，積極開展工作。目前，運營團隊已打造自有主播陣營，分佈在象棋、麻將、鬥地主、國際象棋、四國軍棋、橋牌等品類。同時，也在打造系列專業內容短視頻號，突出自身行業精細化優勢。直播業務與快手官方棋牌遊戲達成合作，助力快手官方棋牌遊戲在直播領域的推廣。這是聯眾與其他棋牌廠商合作共贏的新嘗試。

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

In terms of overseas business, Allied Esports, a subsidiary of Allied Esports Entertainment Inc. (“**AESE**”), continues to make significant strides in its AE Studios content business, the operation of proprietary eSports tournaments, and production of third-party events. Allied Esports has also launched its Web3 strategy and first NFT collection. In the first half of 2022, Allied Esports produced 183 events, including 133 proprietary events and 50 third party productions. The third-party events were highlighted by the Unified Pro-Am Association World Championship, LVL UP EXPO, the Rainbow Six North America League, the European Qualifiers for Ubisoft’s Six Invitational, Alien Frens Las Vegas Games and DIGI1.

In the first quarter of 2022, Allied Esports’ content division, AE Studios, launched its first original branded content offering, ELEVATED Presented by Progressive Insurance, with supporting sponsors Tyson Foods and HyperX. ELEVATED is a new live and interactive show on Twitch that gives streamers exposure and awareness to a larger audience. The initial run of ELEVATED, which is currently in development on its second season, delivered over 10 million live views, 3 million VOD views and 1.3 billion impressions. In February 2022, Allied Esports announced a partnership with NASCAR to execute the eNASCAR Arcade at 17 NASCAR Cup Series events in 2022 with 9 events taking place in the first half of 2022.

Since its inception in 1998, Ourgame remained its focus on the development of card and board games despite various challenges in the market. Leveraged on its card and board games business, Ourgame has built a mind sports ecosystem that incorporates online games, competitive sports events and programme production, gradually marching towards the global sports and entertainment markets, which forms a strong linkage between Hong Kong and the United States stock markets. It is believed that in the future, Ourgame will continue to stride forward and move towards the goal of becoming the world’s top sports and entertainment company.

境外業務方面，本公司之非全資附屬公司 Allied Esports Entertainment Inc. (「**AESE**」) 的附屬公司聯眾電競 (Allied Esports) 在其 AE Studios 之內容業務、專有電競比賽運營及第三方活動製作方面持續取得重要進展。聯眾電競亦推出其 Web3 戰略及首款 NFT 收藏。在二零二二年上半年，聯眾電競製作了 183 項活動，包括 133 項專有活動及 50 項第三方製作。第三方活動的亮點包括 Unified Pro-Am Association World Championship、LVL UP EXPO、the Rainbow Six North America League、the European Qualifiers for Ubisoft’s Six Invitational、Alien Frens Las Vegas Games 及 DIGI1。

在二零二二年第一季度，聯眾電競的內容部門 AE Studios 推出了其首個原創品牌內容產品——由前進保險公司 (Progressive Insurance) 呈獻之 ELEVATED，泰森食品公司 (Tyson Foods) 及 HyperX 為其贊助商。ELEVATED 為一個在 Twitch 上的全新直播及互動式節目，讓直播主從更多觀眾中獲得曝光率及知名度。ELEVATED 的初步運行 (其現正處於第二季的開發) 錄得超過 1,000 萬的直播觀看人次、3 百萬的視頻點播次數及 13 億的展現量。於二零二二年二月，聯眾電競宣佈與全國運動汽車競賽協會 (NASCAR) 的夥伴關係，於二零二二年在 17 項納斯卡盃系列賽 (NASCAR Cup Series) 活動中進行 eNASCAR Arcade，其中 9 項活動已於二零二二年上半年進行。

自一九九八年成立以來，雖歷經市場挑戰，聯眾仍專注於棋牌遊戲並以此為基礎，構建了集在線遊戲、競技賽事、節目製作等為一體的智力運動生態圈，逐步邁向全球體育娛樂市場，形成港股、美股聯動態勢。相信在日後發展中，聯眾將向著全球頂級體育娛樂公司的目標繼續邁進。



# Management Discussion and Analysis (Continued)

## 管理層討論及分析(續)

### FINANCIAL REVIEW

#### 1. Overview

The loss attributable to equity holders of the Company amounted to RMB25.6 million (which comprised loss of RMB25.6 million from continuing operations) for the six months ended 30 June 2022, as compared with the loss attributable to equity holders of the Company of RMB7.8 million (which comprised loss of RMB35.0 million from continuing operations and profit of RMB27.2 million from discontinued operations) for the six months ended 30 June 2021.

#### 2. Revenue

For the six months ended 30 June 2022, revenue of the Group from continuing operations amounted to RMB72.7 million, representing an increase of RMB14.1 million or 24.1% as compared with RMB58.6 million for the corresponding period of 2021. The increase was mainly due to increase in in-person revenues of AESE as a result of new contract entered into increasing the sponsorship revenue and revenues increase with the removal of COVID-19 pandemic-related capacity restrictions at AESE's HyperX Esports Arena in Las Vegas since 1 June 2021.

#### 3. Cost of Revenue and Gross Profit Margin

For the six months ended 30 June 2022, cost of revenue of the Group from continuing operations amounted to RMB35.5 million, representing an increase of RMB1.1 million or 3.2% as compared with RMB34.4 million for the corresponding period of 2021. The gross profit margin from continuing operations increased from 41.3% for the six months ended 30 June 2021 to 51.1% for the six months ended 30 June 2022. The increase in gross profit margin of the Group was mainly due to different costs allocation with the termination of exclusive operation agreement between Beijing Lianzhong Co., Ltd. ("Beijing Lianzhong") and Beijing Maipu Taiqi Technology Co., Ltd. since 1 January 2021.

### 財務回顧

#### 1. 概覽

截至二零二二年六月三十日止六個月，本公司權益持有人應佔虧損為人民幣25.6百萬元(包括來自持續經營業務的虧損人民幣25.6百萬元)，而截至二零二一年六月三十日止六個月，本公司權益持有人應佔虧損為人民幣7.8百萬元(包括來自持續經營業務的虧損人民幣35.0百萬元及來自已終止經營業務的溢利人民幣27.2百萬元)。

#### 2. 收入

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的收入為人民幣72.7百萬元，較二零二一年同期人民幣58.6百萬元增加人民幣14.1百萬元或24.1%。該增加主要由於AESE的個人體驗收入有所增加，因為為所訂立的新合約增加贊助收入，以及自二零二一年六月一日起，AESE位於拉斯維加斯HyperX Esports Arena的新型冠状病毒疫情容量限制取消令收入增加。

#### 3. 收入成本及毛利率

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的收入成本為人民幣35.5百萬元，較二零二一年同期人民幣34.4百萬元增加人民幣1.1百萬元或3.2%。來自持續經營業務的毛利率由截至二零二一年六月三十日止六個月的41.3%增加至截至二零二二年六月三十日止六個月的51.1%。本集團毛利率有所增加乃主要由於自二零二一年一月一日起，北京聯眾互動網絡股份有限公司(「北京聯眾」)與北京邁普太奇科技有限公司的獨家營運協議終止，故成本分配有所不同。

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

#### 4. Other Income

For the six months ended 30 June 2022, other income of the Group from continuing operations amounted to RMB4.9 million, representing an increase of RMB3.3 million or 206.3% as compared with RMB1.6 million for the corresponding period of 2021. This was primarily due to the bad debt recovery of loan to third party.

#### 5. Selling and Marketing Expenses

For the six months ended 30 June 2022, selling and marketing expenses of the Group from continuing operations amounted to RMB14.5 million, representing an increase of RMB7.2 million or 98.6% as compared with RMB7.3 million for the corresponding period of 2021. The increase was mainly because the Group increased promotion and marketing activities during the period and different costs allocation with the termination of exclusive operation agreement with Beijing Lianzhong as mentioned above since 1 January 2021.

#### 6. Administrative Expenses

For the six months ended 30 June 2022, administrative expenses of the Group from continuing operations amounted to RMB67.9 million, representing an increase of RMB1.0 million or 1.5% as compared with RMB66.9 million for the corresponding period of 2021. The increase was mainly due to increase in salary expenses due to different costs allocation as mentioned above offset by the decrease in legal and professional fees related to the sale of World Poker Tour ("WPT").

#### 7. Research and Development Expenses

For the six months ended 30 June 2022, research and development expenses of the Group from continuing operations amounted to RMB8.5 million, representing a decrease of RMB3.1 million or 26.7% as compared with RMB11.6 million for the corresponding period of 2021. The decrease was due to the Group focuses on existing versions and less research and development effort placed on new versions of online games during the period.

#### 8. Fair Value Changes of Financial Assets at Fair Value through Profit or Loss

For the six months ended 30 June 2022 and 2021, there were no fair value changes of financial assets at fair value through profit or loss of the Group from continuing operations.

#### 4. 其他收入

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的其他收入為人民幣4.9百萬元，較二零二一年同期的人民幣1.6百萬元增加人民幣3.3百萬元或206.3%。此乃主要由於給予第三方之貸款的壞賬收回所致。

#### 5. 銷售及市場推廣費用

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的銷售及市場推廣費用為人民幣14.5百萬元，較二零二一年同期的人民幣7.3百萬元增加人民幣7.2百萬元或98.6%。該增加主要由於期內本集團增加推廣及營銷活動以及自二零二一年一月一日起上文所述與北京聯眾的獨家營運協議終止使成本分配有所不同。

#### 6. 行政開支

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的行政開支為人民幣67.9百萬元，較二零二一年同期的人民幣66.9百萬元增加人民幣1.0百萬元或1.5%。該增加乃主要由於因上文所述不同成本分配導致的薪金開支增加，被有關出售World Poker Tour ("WPT")的法律及專業費用減少所抵銷。

#### 7. 研發費用

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的研發費用為人民幣8.5百萬元，較二零二一年同期的人民幣11.6百萬元減少人民幣3.1百萬元或26.7%。該減少乃由於期內本集團專注於現有版本而對新版本網絡遊戲的研發投入較少所致。

#### 8. 按公允值計入損益之金融資產之公允值變動

截至二零二二年及二零二一年六月三十日止六個月，本集團持續經營業務並無按公允值計入損益之金融資產公允值變動。

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

#### 9. Impairment of Assets

For the six months ended 30 June 2022, impairment of assets of the Group from continuing operations amounted to RMB1.5 million, as compared with RMB0.4 million for the corresponding period of 2021. The Group has recognized an impairment in digital assets for the period.

#### 10. Gain on Redemption/Conversion of Convertible Notes

For the six months ended 30 June 2022, no gain on redemption/conversion of convertible notes of the Group from continuing operations, as compared with gain on redemption/conversion of convertible notes of RMB5.9 million for the corresponding period of 2021. The remaining outstanding principles of convertible notes was converted or repaid in cash during the year ended 31 December 2021.

#### 11. Loss Attributable to Equity Holders of the Company

The loss attributable to equity holders of the Company amounted to RMB25.6 million (which comprised loss of RMB25.6 million from continuing operations) for the six months ended 30 June 2022, as compared with the loss attributable to equity holders of the Company of RMB7.8 million (which comprised loss of RMB35.0 million from continuing operations and profit of RMB27.2 million from discontinued operations) for the six months ended 30 June 2021. The increase in loss attributable to equity holders of the Company was primarily due to the profit from the WPT business for the corresponding period, which had been disposed for the year ended 31 December 2021.

#### 12. Income Tax Expense

For the six months ended 30 June 2022, income tax expense of the Group from continuing operations amounted to RMB1,000, as compared with RMB3.4 million for the corresponding period of 2021.

#### 9. 資產減值

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的資產減值為人民幣1.5百萬元，而二零二一年同期則為人民幣0.4百萬元。本集團已確認期內數字資產減值。

#### 10. 贖回／轉換可換股票據的收益

截至二零二二年六月三十日止六個月，本集團概無來自持續經營業務的贖回／轉換可換股票據收益，而二零二一年同期贖回／轉換可換股票據收益為人民幣5.9百萬元。可換股票據剩餘未償還本金已於截至二零二一年十二月三十一日止年度以現金轉換或償還。

#### 11. 本公司權益持有人應佔虧損

截至二零二二年六月三十日止六個月，本公司權益持有人應佔虧損為人民幣25.6百萬元(包括來自持續經營業務的虧損人民幣25.6百萬元)，而截至二零二一年六月三十日止六個月，本公司權益持有人應佔虧損為人民幣7.8百萬元(包括來自持續經營業務的虧損人民幣35.0百萬元及來自已終止經營業務的溢利人民幣27.2百萬元)。本公司權益持有人應佔虧損增加主要由於相應期間WPT業務產生的溢利所致，該業務已於截至二零二一年十二月三十一日止年度出售。

#### 12. 所得稅開支

截至二零二二年六月三十日止六個月，本集團來自持續經營業務的所得稅開支為人民幣1,000元，而二零二一年同期為人民幣3.4百萬元。



## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

#### 13. Liquidity and Source of Funding and Borrowing

As at 30 June 2022, the Group's total bank balances and cash decreased by 0.5% from RMB609.1 million as at 31 December 2021 to RMB605.8 million as at 30 June 2022. The decrease was mainly due to operation use. As at 30 June 2022, the current assets of the Group amounted to RMB703.1 million, including bank balances and cash of RMB605.8 million and other current assets of RMB97.3 million. Current liabilities of the Group amounted to RMB67.6 million, of which RMB59.1 million were trade and other payables and deferred revenue and other current liabilities were RMB8.5 million. As at 30 June 2022, the Group had no borrowings. As at 30 June 2022, the current ratio (the current assets to current liabilities ratio) of the Group was 10.4 as compared to 9.76 as at 31 December 2021. Gearing ratio is calculated on the basis of total borrowings (net of cash and cash equivalents) over the Group's total equity. The Group's gearing ratio as at 30 June 2022 was nil (31 December 2021: nil). The Group currently intends to finance future expansion, investments and business operations primarily with internal resources, but may further explore alternative sources of finance in appropriate circumstances.

#### 14. Material Investments

Save as disclosed in this report, the Group did not have any material investments during the six months ended 30 June 2022.

#### 15. Material Acquisitions

Save as disclosed in this report, the Group did not have any material acquisitions during the six months ended 30 June 2022.

#### 13. 流動資金與資金及借款來源

於二零二二年六月三十日，本集團之銀行結餘及現金總額由二零二一年十二月三十一日之人民幣609.1百萬元減少0.5%至二零二二年六月三十日之人民幣605.8百萬元。該減少主要由於營運使用所致。於二零二二年六月三十日，本集團之流動資產為人民幣703.1百萬元，包括銀行結餘及現金人民幣605.8百萬元及其他流動資產人民幣97.3百萬元。本集團之流動負債為人民幣67.6百萬元，其中貿易及其他應付款項以及遞延收入為人民幣59.1百萬元以及其他流動負債為人民幣8.5百萬元。於二零二二年六月三十日，本集團並無借款。於二零二二年六月三十日，本集團之流動比率(流動資產對流動負債的比率)為10.4，而於二零二一年十二月三十一日則為9.76。資產負債比率乃按借款總額(扣除現金及現金等價物)佔本集團總權益之比率計算。本集團於二零二二年六月三十日之資產負債比率為零(二零二一年十二月三十一日：零)。本集團當前擬主要以內部資源為未來擴張、投資及業務經營撥資，惟可能在適當情形下進一步探索其他融資來源。

#### 14. 重大投資

除本報告所披露者外，本集團於截至二零二二年六月三十日止六個月並無任何重大投資。

#### 15. 重大收購

除本報告所披露者外，本集團於截至二零二二年六月三十日止六個月並無任何重大收購。

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

#### 16. Financial Assets at Fair Value Through Profit or Loss

The Group makes investments in financial assets at fair value through profit or loss for the purposes of (i) supplementing the Group's games portfolio to drive higher monetization of our user base and profitability, (ii) exploring new business opportunities in related areas of our business ecosystem for acquisitions and strategic and operational synergies, and (iii) leveraging on external financial resources for expertise and scale. As at 30 June 2022, the Group's financial assets at fair value through profit or loss amounted to RMB46.3 million as included as non-current assets (31 December 2021: RMB56.2 million, which were included as non-current assets of RMB48.6 million and current assets of RMB7.6 million).

As at 30 June 2022, the Group's investments in unlisted equity investments amounted to RMB46.3 million as included as non-current assets, which mainly included direct equity investments in selected startup companies mainly engaged in games or mind sports related technological research and development, and direct subscription to the interests in private equity funds (the "Private Equity Funds") that focus on providing early-stage funding for companies in the mind sports sector. A breakdown of the majority of these investments is set out below:

#### 16. 按公允值計入損益之金融資產

本集團於按公允值計入損益之金融資產作出投資，旨在(i)補充本集團之遊戲組合，以推動我們用戶流量變現及提升盈利能力，(ii)探索業務生態系統相關領域之新業務機遇，以進行收購及產生戰略性運營協同效應，及(iii)借助外部財務資源獲得專業知識及擴大規模。於二零二二年六月三十日，本集團按公允值計入損益之金融資產為人民幣46.3百萬元，計入為非流動資產(二零二一年十二月三十一日：人民幣56.2百萬元，計入為非流動資產人民幣48.6百萬元及流動資產人民幣7.6百萬元)。

於二零二二年六月三十日，本集團於非上市權益投資之投資為人民幣46.3百萬元，計入為非流動資產，主要包括於選定創業公司(主要從事遊戲或智力運動相關之技術研發)之直接權益投資及直接認購集中於為在智力運動板塊營運的公司提供前期融資之私募股權基金(「私募股權基金」)之權益。該等投資之大致明細載列如下：

Name of Invested Company/Private Equity Funds 被投資公司/私募股權基金名稱	Amount of Capital Contributed by the Group 本集團注資金額	Percentage of Shareholding 持股百分比	Principal Business 主要業務
Beijing Yilian Investment Centre (L.P.) 北京億聯投資中心(有限合夥)	RMB5,000,000 人民幣5,000,000元	5%	Investment/management 投資/管理
Gong Qing Cheng Wujiang Xingyao Investment Management Partnership (L.P.) 共青城五疆星耀投資管理合夥企業(有限合夥)	RMB20,000,000 人民幣20,000,000元	8.635%	Investment/management 投資/管理
Beijing Zhongchuang Yonglian Investment Management Centre (L.P.) 北京眾創永聯投資管理中心(有限合夥)	RMB23,000,000 人民幣23,000,000元	22.77%	Investment/management 投資/管理
Tong Xiang Juli Fengyuan Equity Investment Fund Management Partnership (L.P.) 桐鄉聚力豐遠股權投資基金管理合夥企業(有限合夥)	RMB20,000,000 人民幣20,000,000元	64.52%	Investment/management 投資/管理
All In Asia Culture and Tourism Development Company Limited 澳潤亞洲文化旅遊發展有限公司	RMB19,574,700 人民幣19,574,700元	20%	Investment/management 投資/管理

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

For the six months ended 30 June 2022, no dividends have been paid from the above invested companies as included in non-current assets. All startup companies invested by the Group are in relatively early stage, and are mainly focused on product development and launching. The startup companies are in the internet, sports and entertainment segment, which is expected to provide us with a platform to leverage on our experience and resources, and to minimise our investment risks. We believe that our investment initiative is an important aspect of our vision to build up our ecosystem as a whole. The Group will continue to seek other investment opportunities that not only create synergies on different levels but also offer high-yield return potential. The Group will continue to monitor its investment in financial assets at fair value through profit or loss in a responsible manner. There are no financial assets at fair value through profit or loss in the Group's investment portfolio that individually constitutes significant investment as none of the investments has a carrying amount that accounts for more than 5% of the Group's total assets as at 30 June 2022.

#### Movements of Financial Assets at Fair Value Through Profit or Loss

The movements of financial assets at fair value through profit or loss for the six months ended 30 June 2022 are set out below:

##### Included as Non-Current Assets

截至二零二二年六月三十日止六個月，上述被計入為非流動資產的被投資公司概無派付股息。本集團投資的所有該等創業公司均處於相對早期開發階段，且主要集中於開發及推出產品。創業公司為互聯網、體育及娛樂行業，預期將為我們提供平台，以利用我們的經驗及資源，並將投資風險減至最低。我們認為，我們之投資舉措為建立整體生態系統願景之重要一環。本集團將繼續尋求不同層面上創造協同效益，同時亦提供高回報潛力之其他投資機遇。本集團將持續盡責地監察按公允值計入損益之金融資產投資。於二零二二年六月三十日，由於有關投資之賬面值並無佔本集團總資產5%以上，故本集團投資組合之按公允值計入損益之金融資產並無個別構成重大投資。

#### 按公允值計入損益之金融資產之變動

截至二零二二年六月三十日止六個月，按公允值計入損益之金融資產之變動載列如下：

##### 計入為非流動資產

		<b>Unlisted equity investments</b> 非上市 權益投資 RMB'000 人民幣千元
Balance as at 1 January 2022	於二零二二年一月一日之結餘	48,615
Repayment of principals	償還本金	(2,274)
Fair value as at 30 June 2022	於二零二二年六月三十日之公允值	46,341

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

#### Included as Current Assets

#### 計入為流動資產

#### Unlisted equity investments 非上市 權益投資 RMB'000 人民幣千元

Balance as at 1 January 2022	於二零二二年一月一日之結餘	7,577
Repayment of principals	償還本金	(7,577)
Fair value as at 30 June 2022	於二零二二年六月三十日之公允值	—

### 17. Material Disposals

Save as disclosed in this report, the Group did not have any material disposals during the six months ended 30 June 2022.

### 17. 重大出售

除本報告所披露者外，於截至二零二二年六月三十日止六個月，本集團並無任何重大出售事項。

### 18. Pledge of Assets

As at 30 June 2022, none of the Group's assets was pledged (31 December 2021: nil).

### 18. 資產抵押

於二零二二年六月三十日，本集團概無資產抵押(二零二一年十二月三十一日：無)。

### 19. Contingent Liabilities

Save as disclosed in Note 28 to the interim consolidated financial statements in this report, the Group had no material contingent liabilities as at 30 June 2022 (31 December 2021: nil).

### 19. 或然負債

除本報告中期綜合財務報表附註28所披露者外，於二零二二年六月三十日，本集團並無重大或然負債(二零二一年十二月三十一日：無)。

### 20. Foreign Exchange Exposure

During the six months ended 30 June 2022, the Group mainly operated in the PRC and in the United States, and the majority of its transactions were settled in Renminbi ("RMB") or USD, being the functional currencies of the Group entities to which the transactions relate. As at 30 June 2022, the Group did not have significant foreign currency exposure from its operations.

### 20. 外匯風險

於截至二零二二年六月三十日止六個月，本集團主要於中國及美國經營，且其大部分交易以人民幣(「人民幣」)或美元(即與交易相關之本集團實體之功能貨幣)結算。於二零二二年六月三十日，本集團之業務並無重大外匯風險。

During the six months ended 30 June 2022, the Group recognised significant currency translation differences of RMB43.8 million in other comprehensive income as a result of the appreciation of USD against RMB over the period.

截至二零二二年六月三十日止六個月，由於期內美元兌人民幣升值，本集團於其他全面收益確認重大貨幣換算差額人民幣43.8百萬元。

## Management Discussion and Analysis (Continued)

### 管理層討論及分析(續)

#### 21. Employees' Remuneration and Policy

As at 30 June 2022, the Group had 184 employees, 100 of which were responsible for games development and operation or general administration in the PRC (including Hong Kong), and 84 of which were responsible for the operation of AESE. The total remuneration expenses (including share-based compensation expense) for the six months ended 30 June 2022 were RMB43.0 million, representing an increase of 18.3% as compared to the corresponding period of 2021.

#### 22. Events Occurred Since the End of the Six Months Ended 30 June 2022

Save as disclosed in Note 29 to the interim consolidated financial statements in this report, the Group did not have any material events occurred since the end of the six months ended 30 June 2022.

#### 23. Future Plans for Material Investment or Capital Assets

Save as disclosed in this report, the Group does not have other plans for material investments and capital assets.

#### 21. 僱員薪酬及政策

於二零二二年六月三十日，本集團有184名僱員，其中100名於中國(包括香港)負責遊戲開發與運營或一般行政，另外84名負責AESE營運。截至二零二二年六月三十日止六個月之薪酬開支總額(包括以股份為基礎的酬金開支)為人民幣43.0百萬元，較二零二一年同期增加18.3%。

#### 22. 自截至二零二二年六月三十日止六個月末以來發生之事項

除本報告中期綜合財務報表附註29所披露者外，自截至二零二二年六月三十日止六個月末以來，本集團並無發生任何重大事項。

#### 23. 重大投資或資本資產之未來計劃

除本報告所披露者外，本集團概無有關重大投資及資本資產之其他計劃。



## Other Information

### 其他資料

#### INTERIM DIVIDEND

The Board does not declare any interim dividend for the six months ended 30 June 2022 (six months ended 30 June 2021: nil).

#### 中期股息

董事會不宣派截至二零二二年六月三十日止六個月的任何中期股息(截至二零二一年六月三十日止六個月：無)。

#### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY

As at the date of this interim report, solely based on the disclosure of interests forms filed by the relevant parties, the interests and short positions of the Directors and the chief executives of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO") which (a) were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they have taken, or are deemed to have, under such provisions of the SFO); or (b) were required, pursuant to section 352 of the SFO, to be recorded in the register required to be kept by the Company; or (c) were required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") set out in Appendix 10 to the Listing Rules, to be notified to the Company and the Stock Exchange were as follows:

#### 董事及主要行政人員於本公司股份、相關股份及債券證中擁有的權益及淡倉

於本中期報告日期，僅根據有關各方提交的權益披露表格，董事及本公司主要行政人員於本公司或其相聯法團(定義見香港法例第571章證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債券證中擁有(a)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例相關條文彼等被當作或被視為擁有的權益及淡倉);或(b)根據證券及期貨條例第352條須記錄於本公司根據該條例存置的登記冊內的權益及淡倉;或(c)根據上市規則附錄10所載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	Capacity/Nature of interest 身份/權益性質	Number of shares held <sup>(3)</sup> 所持股份數目 <sup>(3)</sup>	Approximate percentage of interest in the Company <sup>(6)</sup> 佔本公司權益的概約百分比 <sup>(6)</sup>
<b>Shares</b> 股份			
Mr. Li Yangyang 李揚揚先生	Beneficial owner 實益擁有人	21,285,000 (L)	1.97%
	Interest of controlled corporation <sup>(1)</sup> 受控法團權益 <sup>(1)</sup>	298,017,593 (L)	27.65%
Mr. Liu Jiang 劉江先生	Interest of spouse 配偶權益	2,182,000 (L)	0.20%
	Interest of controlled corporation <sup>(2)</sup> 受控法團權益 <sup>(2)</sup>	63,679,864 (L)	5.91%
Mr. Lu Jingsheng ("Mr. Lu") 陸京生先生(「陸先生」)	Beneficial owner <sup>(3)</sup> 實益擁有人 <sup>(3)</sup>	22,000,000 (L)	2.04%
Mr. Liu Xueming 劉學明先生	Beneficial owner <sup>(4)</sup> 實益擁有人 <sup>(4)</sup>	2,250,000 (L)	0.21%

## Other Information (Continued)

### 其他資料(續)

#### Notes:

- (1) Among the 298,017,593 shares held by Choi Shun Investment Limited, 36,235,351 shares of which Choi Shun Investment Limited is only entitled to exercise the voting rights.
- (2) The interest is directly held by Wise Empire Holdings Limited, which was purchased from a third party by China Changjiang River Ltd and the transaction has been completed on 9 July 2021.
- (3) The interest was granted to Mr. Lu pursuant to the Share Award Scheme on 30 December 2021.
- (4) The interest was granted to Mr. Liu Xueming pursuant to the Share Award Scheme on 30 December 2021.
- (5) The letter "L" denotes the person's long position in such shares.
- (6) These percentages are calculated on the basis of 1,077,799,887 shares in issue as at the date of this interim report.

Save as disclosed above, solely based on the disclosure of interests forms filed by the relevant parties, as at the date of this interim report, none of the Directors or chief executives of the Company and their respective associates had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including the interests and short positions which the Directors and chief executives of the Company have taken or deemed to have under such provisions of the SFO); or were required, pursuant to section 352 of the SFO, to be recorded in the register required to be kept by the Company; or which were required, pursuant to the Model Code, to be notified to the Company and the Stock Exchange.

#### 附註：

- (1) 於財信投資有限公司所持有的298,017,593股股份中，當中36,235,351股股份財信投資有限公司僅擁有權利行使投票權。
- (2) 該權益由Wise Empire Holdings Limited直接持有，並由China Changjiang River Ltd向第三方購買所得，交易已於二零二一年七月九日完成。
- (3) 該權益於二零二一年十二月三十日根據股份獎勵計劃授予陸先生。
- (4) 該權益於二零二一年十二月三十日根據股份獎勵計劃授予劉學明先生。
- (5) 字母「L」指該人士於該等股份的好倉。
- (6) 該等百分比按於本中期報告日期已發行股份1,077,799,887股計算。

除上文所披露者外，僅根據有關各方提交的權益披露表格，於本中期報告日期，概無董事或本公司主要行政人員及彼等各自的聯繫人於本公司或其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有或被視為擁有任何根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括董事及本公司主要行政人員根據證券及期貨條例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條須記錄在本公司存置的登記冊的權益或淡倉，或根據標準守則將須知會本公司及聯交所的權益或淡倉。

## Other Information (Continued)

其他資料(續)

### SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY

### 主要股東於本公司股份、相關股份及債權證中擁有的權益及淡倉

Solely based on the disclosure of interests forms filed by the substantial shareholders of the Company with the Stock Exchange, as at the date of this interim report, the following persons (other than the Directors or the chief executives of the Company) had interests or short positions in the shares of the Company (the "Shares"), underlying Shares and debentures of the Company as recorded in the register required to be kept by the Company under section 336 of the SFO:

僅根據本公司主要股東向聯交所提交的權益披露表格，於本中期報告日期，於本公司股份（「股份」）、相關股份及債權證中擁有須根據證券及期貨條例第336條記錄於本公司根據該條例存置的登記冊內的權益或淡倉的人士（董事或本公司主要行政人員除外）如下：

Name of shareholder	Capacity/Nature of interest	Number of Shares held <sup>(8)</sup>	Approximate percentage of interest in the Company <sup>(7)(9)</sup>
股東姓名／名稱	身份／權益性質	所持股份數目 <sup>(8)</sup>	佔本公司權益的概約百分比 <sup>(7)(9)</sup>
Choi Shun Investment Limited 財信投資有限公司	Beneficial owner <sup>(1)</sup> 實益擁有人 <sup>(1)</sup>	261,782,242 (L)	24.29%
	Other <sup>(1)</sup> 其他 <sup>(1)</sup>	36,235,351 (L)	3.36%
Irena Group Co., Ltd. 體育之窗文化股份有限公司	Interest of controlled corporation <sup>(2)</sup> 受控法團權益 <sup>(2)</sup>	291,919,848 (L)	27.08%
Yi Jia Investment Limited	Interest of controlled corporation <sup>(2)</sup> 受控法團權益 <sup>(2)</sup>	291,919,848 (L)	27.08%
Great Sports Group Ltd.	Interest of controlled corporation <sup>(2)</sup> 受控法團權益 <sup>(2)</sup>	291,919,848 (L)	27.08%
Glassy Mind Holdings Limited 亮智控股有限公司	Beneficial owner <sup>(2)</sup> 實益擁有人 <sup>(2)</sup>	291,919,848 (L)	27.08%
Mr. Yang Eric Qing ("Mr. Yang") 楊慶先生(「楊先生」)	Beneficial owner <sup>(3)</sup> 實益擁有人 <sup>(3)</sup>	36,531,064 (L)	3.39%
	Interest in controlled corporation <sup>(5)</sup> 受控法團權益 <sup>(5)</sup>	221,653,555 (L)	20.57%
Mr. Ng Kwok Leung Frank ("Mr. Ng") 伍國樑先生(「伍先生」)	Beneficial owner <sup>(4)</sup> 實益擁有人 <sup>(4)</sup>	36,531,064 (L)	3.39%
	Interest of controlled corporation <sup>(5)</sup> 受控法團權益 <sup>(5)</sup>	221,653,555 (L)	20.57%

## Other Information (Continued)

### 其他資料(續)

Name of shareholder 股東姓名／名稱	Capacity/Nature of interest 身份／權益性質	Number of Shares held <sup>(8)</sup> 所持股份數目 <sup>(8)</sup>	Approximate percentage of interest in the Company <sup>(7)(9)</sup> 佔本公司權益的 概約百分比 <sup>(7)(9)</sup>
Mr. Zhang Peng ("Mr. Zhang") 張鵬先生(「張先生」)	Beneficial owner 實益擁有人	12,884,425 (L)	1.20%
	Interest of controlled corporation <sup>(5)</sup> 受控法團權益 <sup>(5)</sup>	221,653,555 (L)	20.57%
Total Victory Global Limited	Interest of controlled corporation <sup>(5)</sup> 受控法團權益 <sup>(5)</sup>	221,653,555 (L)	20.57%
Jianning Ourgame High Growth Investment Fund 建贏聯眾高成長投資基金	Beneficial owner <sup>(5)</sup> 實益擁有人 <sup>(5)</sup>	200,502,555 (L)	18.60%
Lynch Barry Patrick	Interest of receiver 接管人權益	132,464,366(L)	12.29%
Middleton Edward Simon	Interest of receiver 接管人權益	132,464,366(L)	12.29%
Wise Empire Holdings Limited	Beneficial owner <sup>(6)</sup> 實益擁有人 <sup>(6)</sup>	63,679,864 (L)	5.91%
China Changjiang River Ltd	Interest of controlled corporation <sup>(6)</sup> 受控法團權益 <sup>(6)</sup>	63,679,864 (L)	5.91%

Notes:

- (1) Among the 298,017,593 Shares held by Choi Shun Investment Limited, 36,235,351 Shares of which Choi Shun Investment Limited is only entitled to exercise the voting rights.
- (2) The 291,919,848 Shares represent the same block of Shares held by a chain of ownership involving Glassy Mind Holdings Limited.
- (3) Mr. Yang resigned as Chairman of the Board and Chief Executive Officer and an executive Director with effect from 30 June 2020. The interest comprises 20,851,064 underlying Shares and 15,680,000 underlying Shares granted to Mr. Yang pursuant to the Management Pre-IPO Share Option Scheme and the 2014 Share Option Scheme, respectively. Details of the share options granted are set out in the section headed "Share Option Schemes".

附註：

- (1) 於財信投資有限公司所持有的298,017,593股股份中，當中36,235,351股股份財信投資有限公司僅擁有權利行使投票權。
- (2) 該等291,919,848股股份指由包括亮智控股有限公司之一連串擁有人持有的同一批股份。
- (3) 楊先生已辭任董事會主席、行政總裁及執行董事，自二零二零年六月三十日起生效。該權益包括分別根據管理層首次公开发售前購股權計劃及二零一四年購股權計劃授予楊先生的20,851,064股相關股份及15,680,000股相關股份。有關已授出購股權的詳情載於「購股權計劃」一節。

## Other Information (Continued)

### 其他資料(續)

- (4) Mr. Ng resigned as an executive Director with effect from 29 June 2019 and a Co-Chief Executive Officer of the Company with effect from 30 August 2019. The interest comprises 20,851,064 underlying Shares and 15,680,000 underlying Shares granted to Mr. Ng pursuant to the Management Pre-IPO Share Option Scheme and the 2014 Share Option Scheme, respectively. Details of the share options granted are set out in the section headed "Share Option Schemes".
- (4) 伍先生已辭任執行董事及本公司聯席行政總裁，分別自二零一九年六月二十九日及二零一九年八月三十日起生效。該權益包括分別根據管理層首次公開發售前購股權計劃及二零一四年購股權計劃授予伍先生的20,851,064股相關股份及15,680,000股相關股份。有關已授出購股權的詳情載於「購股權計劃」一節。
- (5) The interest is directly held by Jianying Ourgame High Growth Investment Fund in which Total Victory Global Limited, controlled by Mr. Yang, Mr. Ng and Mr. Zhang, has the majority voting rights.
- (5) 該權益由建贏聯眾高成長投資基金直接持有，而Total Victory Global Limited(由楊先生、伍先生及張先生控制)於當中擁有大部分投票權。
- (6) The interest is directly held by Wise Empire Holdings Limited, which was purchased from a third party by China Changjiang River Ltd and the transaction has been completed on 9 July 2021.
- (6) 該權益由Wise Empire Holdings Limited直接持有，並由China Changjiang River Ltd向第三方購買所得，交易已於二零二一年七月九日完成。
- (7) The percentage figures have been subject to rounding adjustments. Accordingly, figures shown in totals may not be an arithmetic aggregation of the figures preceding them.
- (7) 百分比數字已經約整。因此，所示總數未必為其之前數字的算術總和。
- (8) The letter "L" denotes the person's long position in such Shares.
- (8) 字母「L」代表該人士於該等股份的好倉。
- (9) The percentages are calculated on the basis of 1,077,799,887 Shares in issue as at the date of this interim report.
- (9) 該等百分比按於本中期報告日期已發行股份1,077,799,887股計算。

Save as disclosed above, solely based on the disclosure of interest forms filed by the substantial shareholders of the Company with the Stock Exchange, as at the date of this interim report, the Directors and the chief executives of the Company were not aware of any other person (other than the Directors or chief executives of the Company) who had an interest or short position in the Shares, underlying Shares or debentures of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO.

除上文所披露者外，僅根據本公司主要股東向聯交所提交的權益披露表格，於本中期報告日期，董事及本公司主要行政人員概不知悉任何其他人士(董事或本公司主要行政人員除外)於股份、相關股份或本公司債權證中擁有須根據證券及期貨條例第336條記錄於本公司根據該條例存置的登記冊內的權益或淡倉。

## SHARE OPTION SCHEMES

The Company has adopted three share option schemes, namely (i) the Employee Pre-IPO Share Option Scheme; (ii) the Management Pre-IPO Share Option Scheme and (iii) the 2014 Share Option Scheme.

## 購股權計劃

本公司已採納三項購股權計劃，即(i)僱員首次公開發售前購股權計劃；(ii)管理層首次公開發售前購股權計劃及(iii)二零一四年購股權計劃。

### Employee Pre-IPO Share Option Scheme

The Employee Pre-IPO Share Option Scheme provides the participants with an opportunity to acquire a personal stake in the Company and help motivate such participants to optimize their performance and efficiency, and to retain the participants whose contributions are important to the long term growth and profitability of our Group. The options entitle participants to obtain existing issued Shares from Blink Milestones Limited and will not involve the Company issuing any new Shares.

### 僱員首次公開發售前購股權計劃

僱員首次公開發售前購股權計劃旨在為參與者提供一個取得本公司個人股權的機會，有助鼓勵該等參與者提升其表現及效率，並留聘對本集團長期發展及盈利能力有重要貢獻的該等參與者。持有該等購股權之參與者可取得由Blink Milestones Limited持有的本公司現有已發行股份，且不會致使本公司發行任何新股份。



## Other Information (Continued)

### 其他資料(續)

The options under the Employee Pre-IPO Share Option Scheme were fully exercised in 2019.

### Management Pre-IPO Share Option Scheme

The purpose of the Management Pre-IPO Share Option Scheme is to give Mr. Yang, Mr. Ng and Mr. Zhang (collectively as the “Participants”) an opportunity to acquire a personal stake in our Company and help motivate such Participants to optimize their performance and efficiency, and also to help retain the Participants whose contributions are important to the long-term growth and profitability of our Group. Details of the movements of options under the Management Pre-IPO Share Option Scheme during the six months ended 30 June 2022 are set out in the table below and in Note 23(a) to the interim consolidated financial statements.

Name of grantees	Position in relevant group companies	Date of grant	Outstanding as at 1 January 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	Cancelled during the period 期內註銷	Lapsed during the period 期內失效	Outstanding as at 30 June 2022 於二零二二年六月三十日 尚未行使	Exercise price per Share 每股行使價
<b>Connected person of the Company</b> 本公司關連人士									
Mr. Yang <sup>(1)</sup> 楊先生 <sup>(1)</sup>	Connected person of the Company 本公司關連人士	20 February 2014 二零一四年二月二十日	20,851,064	—	—	—	—	20,851,064	US\$0.16714303 0.16714303美元
Mr. Ng <sup>(2)</sup> 伍先生 <sup>(2)</sup>	Connected person of the Company 本公司關連人士	20 February 2014 二零一四年二月二十日	20,851,064	—	—	—	—	20,851,064	US\$0.16714303 0.16714303美元
Mr. Zhang <sup>(3)</sup> 張先生 <sup>(3)</sup>	Connected person of the Company 本公司關連人士	20 February 2014 二零一四年二月二十日	4,517,802	—	—	—	—	4,517,802	US\$0.16714303 0.16714303美元
Total 總計			46,219,930	—	—	—	—	46,219,930	

Notes:

- Mr. Yang resigned as Chairman of the Board, the Chief Executive Officer of the Company and an executive Director with effect from 30 June 2020.
- Mr. Ng resigned as an executive Director with effect from 29 June 2019 and a Co-Chief Executive Officer of the Company with effect from 30 August 2019. Mr. Ng also resigned as a consultant of the Company with effect from 30 June 2020.
- Mr. Zhang resigned as the president of the Company with effect from 25 May 2019. Mr. Zhang also resigned as a consultant of the Company with effect from 30 June 2020.

僱員首次公開發售前購股權計劃項下購股權已於二零一九年獲悉數行使。

### 管理層首次公開發售前購股權計劃

管理層首次公開發售前購股權計劃旨在向楊先生、伍先生及張先生(統稱「該等參與者」)提供取得本公司個人股權的機會，有助鼓勵該等參與者提升其表現及效率，並留聘對本集團長期發展及盈利能力有重要貢獻的該等參與者。管理層首次公開發售前購股權計劃項下購股權於截至二零二二年六月三十日止六個月的變動詳情載於下表及中期綜合財務報表附註23(a)。

附註：

- 楊先生已辭任董事會主席、本公司行政總裁及執行董事，自二零二零年六月三十日起生效。
- 伍先生已辭任執行董事及本公司聯席行政總裁，分別自二零一九年六月二十九日及二零一九年八月三十日起生效。伍先生亦已辭任本公司顧問，自二零二零年六月三十日起生效。
- 張先生已辭任本公司總裁，自二零一九年五月二十五日起生效。張先生亦已辭任本公司顧問，自二零二零年六月三十日起生效。

## Other Information (Continued)

### 其他資料(續)

#### 2014 Share Option Scheme

The Company adopted the 2014 Share Option Scheme on 19 November 2014. The 2014 Share Option Scheme provides key employees, Directors or officers of the Group (the “**Eligible Persons**”) with the opportunity to acquire proprietary interests in the Company and to encourage them to work towards enhancing the value of the Company and its Shares for the benefit of the Company and its shareholders (the “**Shareholders**”) as a whole. The 2014 Share Option Scheme provides the Company with a flexible means of retaining, incentivizing, rewarding, remunerating, compensating and/or providing benefits to Eligible Persons. Any individual, being an employee, director or officer of any member of the Group whom the Board or its delegate(s) considers, in their sole discretion, to have contributed or will contribute to the Group is entitled to be offered and granted options.

Details of the movements of the options under the 2014 Share Option Scheme during the six months ended 30 June 2022 are set out in the table below and Note 23(b) to the interim consolidated financial statements:

Grantees	Exercisable period	Date of grant	Outstanding as at 1 January 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	Cancelled during the period 期內註銷	Lapsed during the period 期內失效	Outstanding as at 30 June 2022 於二零二二年六月三十日 尚未行使	Exercise price per Share 每股行使價
<b>Connected person of the Company</b>									
<b>本公司關連人士</b>									
Mr. Yang <sup>[1]</sup> 楊先生 <sup>[1]</sup>	5 January 2015 – 4 January 2025 二零一五年一月五日至 二零二五年一月四日	5 January 2015 二零一五年一月五日	11,760,000	–	–	–	–	11,760,000	HK\$2.67 2.67港元
	8 January 2016 – 7 January 2026 二零一六年一月八日至 二零二六年一月七日	8 January 2016 二零一六年一月八日	3,920,000	–	–	–	–	3,920,000	HK\$5.506 5.506港元
Mr. Ng <sup>[2]</sup> 伍先生 <sup>[2]</sup>	5 January 2015 – 4 January 2025 二零一五年一月五日至 二零二五年一月四日	5 January 2015 二零一五年一月五日	11,760,000	–	–	–	–	11,760,000	HK\$2.67 2.67港元
	8 January 2016 – 7 January 2026 二零一六年一月八日至 二零二六年一月七日	8 January 2016 二零一六年一月八日	3,920,000	–	–	–	–	3,920,000	HK\$5.506 5.506港元

#### 二零一四年購股權計劃

本公司於二零一四年十一月十九日採納二零一四年購股權計劃。二零一四年購股權計劃旨在向本集團主要僱員、董事或高級職員(「**合資格人士**」)提供取得本公司所有權權益的機會，並鼓勵彼等為本公司及其股東(「**股東**」)的整體利益努力提升本公司及其股份的價值。二零一四年購股權計劃將令本公司能以靈活的方式留聘、激勵、獎勵、回報、補償合資格人士及/或向彼等提供福利。董事會或其代表全權酌情認為已對或將為本集團作出貢獻的人士(即本集團任何成員公司的僱員、董事或高級職員)有權獲提供及獲授予購股權。

二零一四年購股權計劃項下購股權於截至二零二二年六月三十日止六個月的變動詳情載於下表及中期綜合財務報表附註23(b)：

## Other Information (Continued)

### 其他資料(續)

Grantees	Exercisable period	Date of grant	Outstanding as at 1 January 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	Cancelled during the period 期內註銷	Lapsed during the period 期內失效	Outstanding as at 30 June 2022 於二零二二年六月三十日尚未行使	Exercise price per Share 每股行使價
承授人	可行使期間	授出日期							
Employees of the Company 本公司僱員	5 January 2015 – 4 January 2025 二零一五年一月五日至二零二五年一月四日	5 January 2015 二零一五年一月五日	18,223,839	–	–	–	–	18,223,839	HK\$2.67 2.67港元
	9 July 2015 – 8 July 2025 二零一五年七月九日至二零二五年七月八日	9 July 2015 二零一五年七月九日	12,407,500	–	–	–	(1,887,500)	10,520,000	HK\$4.402 4.402港元
	17 May 2016 – 16 May 2026 二零一六年五月十七日至二零二六年五月十六日	17 May 2016 二零一六年五月十七日	700,000	–	–	–	–	700,000	HK\$3.684 3.684港元
	7 September 2016 – 6 September 2026 二零一六年九月七日至二零二六年九月六日	7 September 2016 二零一六年九月七日	1,190,000	–	–	–	–	1,190,000	HK\$3.95 3.95港元
	28 April 2017 – 27 April 2027 二零一七年四月二十八日至二零二七年四月二十七日	28 April 2017 二零一七年四月二十八日	120,000	–	–	–	–	120,000	HK\$2.886 2.886港元
				64,001,339	–	–	–	(1,887,500)	62,113,839
Total 總計									

#### Notes:

- Mr. Yang resigned as Chairman of the Board, the Chief Executive Officer of the Company and an executive Director with effect from 30 June 2020.
- Mr. Ng resigned as an executive Director with effect from 29 June 2019 and a Co-Chief Executive Officer of the Company with effect from 30 August 2019. Mr. Ng also resigned as a consultant of the Company with effect from 30 June 2020.

#### 附註:

- 楊先生已辭任董事會主席、本公司行政總裁及執行董事，自二零二零年六月三十日起生效。
- 伍先生已辭任執行董事及本公司聯席行政總裁，分別自二零一九年六月二十九日及二零一九年八月三十日起生效。伍先生亦已辭任本公司顧問，自二零二零年六月三十日起生效。

## Share Award Scheme

On 19 May 2017, the Company adopted a share award scheme (the "Share Award Scheme") with the purpose of aligning the interests of eligible persons of the Share Award Scheme with those of the Group through ownership of Shares, dividends and other distributions paid on Shares and/or the increase in value of the Shares, and to encourage and retain them to make contributions to the long-term growth and profits of the Group. The resolutions to, among other things, approve and adopt the Share Award Scheme and grant a mandate to the Directors to allot, issue, procure the transfer of and otherwise deal with up to 23,607,701 Shares in connection with the Share Award Scheme were passed at the Company's annual general meeting in May 2017.

## 股份獎勵計劃

於二零一七年五月十九日，本公司採納一項股份獎勵計劃（「股份獎勵計劃」），旨在透過股份持有權、股息及其他就股份作出的分派及／或提升股份價值，使股份獎勵計劃合資格人士的利益與本集團利益一致，以鼓勵及留聘合資格參與者為本集團的長遠發展及溢利作出貢獻。有關（其中包括）批准及採納股份獎勵計劃及授權董事就股份獎勵計劃配發、發行、促使轉讓及另行處置不超過23,607,701股股份的決議案已於本公司於二零一七年五月舉行的股東週年大會上通過。

## Other Information (Continued)

### 其他資料(續)

On 23 May 2018, the Company extended the scheme mandate to permit the Directors to issue and allot up to 55,084,636 Shares permitted to be granted under the Share Award Scheme, subject to an annual limit of 3% of the total number of issued Shares as at 23 May 2018, being the date of the Company's annual general meeting at which the relevant resolution was passed.

During the six months ended 30 June 2022, no Shares were granted under the Share Award Scheme. As at 30 June 2022, an aggregate of 38,013,483 Shares were granted under the Share Award Scheme.

### Purchase, Sale or Redemption of the Company's Listed Securities

During the six months ended 30 June 2022, neither the Company nor any of its subsidiaries purchased, sold or redeemed any listed securities of the Company.

### Corporate Governance

The Company is committed to maintaining and promoting stringent corporate governance policies. The principle of the Company's corporate governance is to promote effective internal control measures and to enhance the transparency and accountability of the Board to all Shareholders.

During the six months ended 30 June 2022, the Company has complied with the applicable code provisions set out in the Corporate Governance Code (the "Code") contained in Appendix 14 to the Listing Rules.

The Board will continue to review and monitor the practices of the Company for the purpose of complying with the Listing Rules and the Code and maintaining a high standards of corporate governance practices of the Company.

### Model Code

The Company has adopted the Model Code set out in Appendix 10 to the Listing Rules to govern securities transactions by its Directors. Having made specific enquiry of all Directors, all Directors have confirmed that they strictly complied with the required standards set out in the Model Code during the six months ended 30 June 2022.

於二零一八年五月二十三日，本公司擴大計劃授權，准許董事根據股份獎勵計劃發行及配發可授出最多55,084,636股股份，惟受限於二零一八年五月二十三日(即相關決議案於本公司股東週年大會上獲通過當日)已發行股份總數3%的年度上限。

截至二零二二年六月三十日止六個月內，並無根據股份獎勵計劃授出股份。於二零二二年六月三十日，根據股份獎勵計劃，合共授出38,013,483股股份。

### 購買、出售或贖回本公司上市證券

於截至二零二二年六月三十日止六個月內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### 企業管治

本公司致力於維持及促進嚴格的企業管治政策。本公司的企業管治原則為推行有效的內部監控措施及提高董事會對全體股東的透明度及問責制度。

於截至二零二二年六月三十日止六個月，本公司已遵守上市規則附錄14所載的企業管治守則(「守則」)的適用守則條文。

董事會將繼續審視及監控本公司之常規以符合上市規則及守則規定及維持本公司高水準之企業管治常規。

### 標準守則

本公司已採納上市規則附錄10所載標準守則以規管其董事進行的證券交易。經向全體董事作出具體查詢後，所有董事確認彼等於截至二零二二年六月三十日止六個月內已嚴格遵守標準守則所訂的規定標準。

## Other Information (Continued)

### 其他資料(續)

#### Audit Committee

The Company has established the Audit Committee in accordance with the Listing Rules. The primary duties of the Audit Committee are to review and supervise the Company's internal control and financial reporting process and to maintain an appropriate relationship with the Company's independent auditor. Currently, the Audit Committee comprised three members, namely, Mr. Zhang Li (independent non-executive Director), Mr. Liu Xueming (non-executive Director) and Mr. Ma Shaohua (independent non-executive Director). Mr. Zhang Li is the chairman of the Audit Committee.

The Audit Committee has reviewed the unaudited interim results and interim report of the Group for the six months ended 30 June 2022. The Audit Committee has also discussed matters with respect to the accounting policies and practices adopted by the Company and internal control with senior management of the Company.

#### Material Litigation

##### Loan to Fast Express

During the period from 30 January 2018 to 6 February 2018, the Company provided loans in an aggregate amount of HK\$62,484,799 to Fast Express Trading Limited ("**Fast Express**") for a loan term of 30 days from the date of provision of such loan. Subsequent to the maturity of such loans, Fast Express failed to repay the loans as scheduled. After that, on 30 June 2018, the Company signed a loan agreement with Merit Horizon Limited ("**Merit Horizon**") (the "**Merit Horizon Loan Agreement**"), in which Merit Horizon agreed to repay the loans of Fast Express and all accrued interests since 1 July 2018 (the "**Merit Horizon Loan**"). On the even date, Ms. Fu Qiang ("**Ms Fu**") executed a letter of guarantee in favour of the Company in respect of the Merit Horizon Loan Agreement (the "**Guarantee**"), pursuant to which Ms. Fu has provided a guarantee to the Company on her joint and several liability with Merit Horizon for the performance of the Merit Horizon Loan Agreement. As Merit Horizon and Ms. Fu failed to honour their respective contractual obligations under the Merit Horizon Loan Agreement and the Guarantee and therefore the Company took relevant legal actions against Merit Horizon and Ms. Fu as follows.

On 10 January 2022, the Company as the plaintiff filed a civil complaint (the "**Civil Complaint**") at the Fourth Intermediate People's Court of Beijing Municipality (北京市第四中級人民法院) against Merit Horizon and Ms. Fu as the defendants in relation to the breach of a loan agreement and a letter of guarantee, respectively. On 7 February 2022, considering relevant factors, the Company applied to the Fourth Intermediate People's Court of Beijing Municipality for withdrawal of the Civil Complaint, which was approved on 17 February 2022.

#### 審核委員會

本公司已根據上市規則設立審核委員會。審核委員會的主要職責是審閱及監督本公司的內部監控及財務申報程序，並與本公司獨立核數師保持適當關係。審核委員會現時包括三名成員，即章力先生(獨立非執行董事)、劉學明先生(非執行董事)及馬少華先生(獨立非執行董事)。章力先生為審核委員會主席。

審核委員會已審閱本集團截至二零二二年六月三十日止六個月的未經審核中期業績及中期報告。審核委員會亦已就本公司採納的會計政策及常規以及內部監控事宜與本公司高級管理層進行討論。

#### 重大訴訟事項

##### 給予快通之貸款

在二零一八年一月三十日至二零一八年二月六日期間，本公司向快通貿易有限公司(「**快通**」)提供總金額為62,484,799港元的貸款，貸款期限為自提供該貸款之日起30天。在該等貸款到期後，快通未能如期償還貸款。此後，在二零一八年六月三十日，本公司與Merit Horizon Limited(「**Merit Horizon**」)簽署一份貸款協議(「**Merit Horizon 貸款協議**」)，據此Merit Horizon同意償還快通的貸款以及自二零一八年七月一日以來的所有應計利息(「**Merit Horizon 貸款**」)。在同一日期，傅強女士(「**傅女士**」)就Merit Horizon貸款協議簽立一份以本公司為受益人的擔保函(「**擔保**」)，據此傅女士就其與Merit Horizon履行Merit Horizon貸款協議向本公司提供連帶責任擔保。由於Merit Horizon及傅女士未能履行彼等各自於Merit Horizon貸款協議及擔保項下的合約責任，故本公司對Merit Horizon及傅女士採取下列相關法律行動。

於二零二二年一月十日，本公司(作為原告)經北京市第四中級人民法院分別就違反貸款協議及擔保函對Merit Horizon及傅女士(作為抗辯人)提出民事申訴(「**民事申訴**」)。於二零二二年二月七日，考慮到相關因素，本公司向北京市第四中級人民法院申請撤回民事申訴，有關申請於二零二二年二月十七日獲批。



## Other Information (Continued)

### 其他資料(續)

On 7 February 2022, immediately after the Company applied for the Civil Complaint to be withdrawn, the Company further initiated an arbitration before the Hong Kong Arbitral Tribunal (the “**Tribunal**”) in relation to the breach of the Merit Horizon Loan Agreement, claiming against Merit Horizon for an aggregate amount of no less than HK\$97,948,090.47, being the principal, accrued interests and liquidated damages and arbitration costs as at 31 December 2021, for breach of the Merit Horizon Loan Agreement. On 22 July 2022, the Company received a consent interlocutory award (the “**Consent Interlocutory Award**”) from the Tribunal. The Tribunal decided and held that, having considered the available evidence, it appears from the prima facie evidence that the Tribunal has jurisdiction over the case, i.e. the arbitration initiated by the Company in relation to the breach of the Merit Horizon Loan Agreement by Merit Horizon and in which Glassy Mind Holdings Limited was added as a party by Merit Horizon. As at the date of this report, the arbitration proceedings are still in progress and no final arbitral award has been made.

The Company has also filed a report with the police force for the investigation of any wrongdoing which may have been committed in relation to the Merit Horizon Loan. To the understanding of the Company, the relevant police force is in the course of investigation in this regard.

### Arbitration Proceedings against Beijing Lianzhong and Tianjin Zhongqi

On 30 May 2015, Beijing Lianzhong, a consolidated affiliated entity of the Company, entered into a cooperation agreement as supplemented by a supplemental agreement to the cooperation agreement dated 30 June 2016 (collectively, the “**Cooperation Agreements**”) with Tianjin Zhongqi Weiye Sports Development Co., Ltd. (天津中棋惟業體育發展有限公司) (“**Tianjin Zhongqi**”), an associate of the Company, and the Board and Card Games Administrative Center of the General Administration of Sport of China (國家體育總局棋牌運動管理中心) in respect of the Board and Card Integrated Business Internet Management Project (棋牌綜合業務網絡化管理項目).

In November 2021, Beijing Lianzhong and Tianjin Zhongqi received a notice of arbitration from the Beijing Arbitration Commission (北京仲裁委員會) enclosing an application for arbitration dated 22 October 2021 filed by the Board and Card Games Administrative Center of the General Administration of Sport of China (國家體育總局棋牌運動管理中心), the Chinese Weiqi Association (中國圍棋協會), the Chinese International Chess Association (中國國際象棋協會), the Chinese Chess Association (中國象棋協會), the Chinese Bridge Association (中國橋牌協會) and the Chinese International Checkers Association (中國國際跳棋協會) (collectively known as the “**Applicants**”) with the Beijing Arbitration Commission against Beijing Lianzhong (as the first respondent) and Tianjin Zhongqi (as the second respondent) for a claim of damages in respect of the arbitration proceedings and the aggregate amount of damages claimed by the Applicants is approximately RMB90 million. As at the date of this report, the arbitration proceedings are still in progress and no arbitral award has been made.

Further details of the arbitration proceedings are set out in the Company’s announcement dated 3 December 2021.

於二零二二年二月七日，緊隨本公司撤回民事申訴後，本公司就違反Merit Horizon貸款協議進一步向香港仲裁法庭(「**仲裁庭**」)提起仲裁，向Merit Horizon索賠合共不少於97,948,090.47港元(有關違反Merit Horizon貸款協議，截至二零二一年十二月三十一日的本金、應計利息和違約金及仲裁費用)。於二零二二年七月二十二日，本公司接獲仲裁庭發出的同意中間裁決(「**同意中間裁決**」)。仲裁庭決定及認為，在考慮現有證據後，從表面證據供來看，仲裁庭對該案(即本公司就Merit Horizon違反Merit Horizon貸款協議提起且亮智控股有限公司被Merit Horizon追加為一方的仲裁案)具有司法管轄權。於本報告日期，仲裁程序仍在進行中，尚未作出任何最終仲裁裁決。

本公司亦已向警方報案，以調查任何就Merit Horizon貸款可能曾作出的不當行為。據本公司了解，相關警方正就此進行調查中。

### 針對北京聯眾及天津中棋提出仲裁程序

於二零一五年五月三十日，本公司合併附屬實體北京聯眾與本公司聯營公司天津中棋惟業體育發展有限公司(「**天津中棋**」)及國家體育總局棋牌運動管理中心就棋牌綜合業務網絡化管理項目訂立合作協議(經日期為二零一六年六月三十日的合作協議之補充協議所補充)(統稱為「**該等合作協議**」)。

於二零二一年十一月，北京聯眾及天津中棋接獲北京仲裁委員會的仲裁通知，當中附載日期為二零二一年十月二十二日由國家體育總局棋牌運動管理中心、中國圍棋協會、中國國際象棋協會、中國象棋協會、中國橋牌協會及中國國際跳棋協會(統稱為「**申請人**」)向北京仲裁委員會提交針對北京聯眾(作為第一被申請人)及天津中棋(作為第二被申請人)的仲裁申請，要求就仲裁程序索取損害賠償，申請人索償的損害賠償總額約為人民幣90百萬元。於本報告日期，仲裁程序仍在進行中，尚未作出仲裁裁決。

有關仲裁程序的進一步詳情載於本公司日期為二零二一年十二月三日的公告。

## Other Information (Continued)

### 其他資料(續)

Save as disclosed above, the Group was not involved in any other material legal proceedings or arbitrations during the six months ended 30 June 2022.

### Qualification Requirement

On 11 December 2001, the State Council promulgated the Regulations for the Administration of Foreign-Invested Telecommunications Enterprises (《外商投資電信企業管理規定》) (the “FITE Regulations”), which were amended on 10 September 2008 and 2 June 2016, respectively. According to the FITE Regulations, foreign investors are not allowed to hold more than 50% of the equity interests of a company providing value-added telecommunications services. In addition, a foreign investor who invests in a value-added telecommunications business in the PRC must demonstrate a good track record and prior experience in providing value-added telecommunications outside the PRC prior to acquiring any equity interests in any value-added telecommunications services business in the PRC (the “Qualification Requirement”). Currently, none of the applicable PRC laws, regulations or rules provides clear guidance or interpretation on the Qualification Requirement. Therefore, in order for the Company to be able to carry on its business in the PRC, the Group has entered into a series of agreements to enable the Company to gain effective control over, and receive all the economic benefits generated by the business currently operated by Beijing Lianzhong and its subsidiary on the one hand, and Beijing Lianzhong and its shareholders on the other hand. Please refer to the section headed “Connected Transactions – Contractual Arrangements” in the Company’s annual report published on 28 April 2021 and the section headed “Contractual Arrangements” in the Company’s prospectus dated 18 June 2014 for further details.

As at 30 June 2022, the Company has no update to disclose in relation to the Qualification Requirement.

### Continuing Disclosure Pursuant to Rules 13.18 and 13.21 of the Listing Rules

The Company does not have other disclosure obligation under Rules 13.18 and 13.21 of the Listing Rules.

### Appreciation

On behalf of the Board, I wish to express my gratitude to our management team and staff members for their hard work, dedication and support throughout the period.

On behalf of the Board

**Lu Jingsheng**

*Chief Executive Officer and Executive Director*

Hong Kong, 31 August 2022

\* For identification purpose only

除上文所披露者外，於截至二零二二年六月三十日止六個月期間，本集團並無涉及任何其他重大法律程序或仲裁事項。

### 資格要求

於二零零一年十二月十一日，國務院頒佈《外商投資電信企業管理規定》(「FITE規定」)並分別於二零零八年九月十日及二零一六年六月二日作出修訂。根據FITE規定，外商投資者不得於提供增值電信服務的公司持有超過50%的股權。此外，向中國增值電信業務投資的外商投資者，於收購中國增值電信服務業務中的任何股權前，必須有於中國境外提供增值電信服務的良好往績記錄及經驗(「資格要求」)。目前，並無適用中國法律、法規或規則對資格要求提供明確指引或詮釋。因此，為使本公司能於中國開展業務，本集團已訂立一系列協議，使本公司取得北京聯眾及其附屬公司(作為一方)與北京聯眾及其股東(作為另一方)目前經營的業務的實際控制權並收取有關業務產生的所有經濟利益。有關進一步詳情，請參閱本公司於二零二一年四月二十八日刊發的年報內「關連交易－合約安排」一節及本公司日期為二零一四年六月十八日的招股章程「合約安排」一節。

於二零二二年六月三十日，本公司概無有關資格要求的最新披露資料。

### 根據上市規則第13.18及13.21條而作出的持續披露

根據上市規則第13.18及13.21條，本公司並無其他披露責任。

### 鳴謝

本人謹代表董事會感謝管理層團隊及僱員於期內的不懈努力、盡忠職守及支持。

代表董事會

**陸京生**

*行政總裁兼執行董事*

香港，二零二二年八月三十一日

\* 僅供識別

# Consolidated Statement of Profit or Loss and Other Comprehensive Income

## 綜合損益及其他全面收益表

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

		Six months ended 30 June 截至六月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
		Notes	
		附註	
<b>CONTINUING OPERATIONS:</b>			
持續經營業務：			
<b>Revenue</b>	收入	4	72,693
Cost of revenue	收入成本		(35,546)
<b>Gross profit</b>	毛利		37,147
Other income	其他收益	5	4,888
Selling and marketing expenses	銷售及市場推廣費用		(14,511)
Administrative expenses	行政開支		(67,921)
Share-based compensation expense	以股份為基礎的酬金開支	23	(5,456)
Research and development expenses	研發費用		(8,469)
Finance costs	融資成本	6	(2,358)
Gain on disposal of associate	出售聯營公司之收益		—
Gain on disposal of financial assets at fair value through profit or loss	出售按公允值計入損益之金融資產之收益		—
Gain on conversion/redemption of convertible notes	轉換／贖回可換股票據之收益	20	—
Impairment of assets	資產減值	7	(1,502)
<b>Loss before income tax from continuing operations</b>	來自持續經營業務之除所得稅前虧損	8	(58,182)
Income tax expense	所得稅開支	9	(1)
<b>Loss for the period from continuing operations</b>	來自持續經營業務之期內虧損		(58,183)
<b>DISCONTINUED OPERATIONS:</b>			
已終止經營業務：			
Profit after tax for the period from discontinued operations	期內來自已終止經營業務之除稅後溢利	27	—
<b>Loss for the period</b>	期內虧損		(58,183)
<b>Other comprehensive income/(loss) for the period</b>			
期內其他全面收益／(虧損)			
Items that may be subsequently reclassified to profit or loss:	其後可重新分類至損益的項目：		
Currency translation differences	貨幣換算差額		43,751
<b>Total comprehensive loss for the period</b>	期內全面虧損總額		(14,432)

# Consolidated Statement of Profit or Loss and Other Comprehensive Income (Continued)

## 綜合損益及其他全面收益表(續)

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	2021
	二零二二年	二零二一年
Notes	<b>RMB'000</b>	RMB'000
附註	人民幣千元	人民幣千元
	<b>(Unaudited)</b>	(Unaudited)
	(未經審核)	(未經審核)

(Loss)/Profit for the period attributable to:	下列人士應佔期內(虧損)/溢利:		
Equity holders of the Company	本公司權益持有人		
– Continuing operations	– 持續經營業務	(25,610)	(35,029)
– Discontinued operations	– 已終止經營業務	—	27,237
		<b>(25,610)</b>	(7,792)
Non-controlling interests	非控股權益		
– Continuing operations	– 持續經營業務	(32,573)	(25,418)
– Discontinued operations	– 已終止經營業務	—	2,588
		<b>(32,573)</b>	(22,830)
		<b>(58,183)</b>	(30,622)
<b>Total comprehensive (loss)/income for the period attributable to:</b>	<b>下列人士應佔期內全面(虧損)/收益總額:</b>		
Equity holders of the Company	本公司權益持有人		
– Continuing operations	– 持續經營業務	(2,747)	(38,140)
– Discontinued operations	– 已終止經營業務	—	27,237
		<b>(2,747)</b>	(10,903)
Non-controlling interests	非控股權益		
– Continuing operations	– 持續經營業務	(11,685)	(27,850)
– Discontinued operations	– 已終止經營業務	—	2,588
		<b>(11,685)</b>	(25,262)
		<b>(14,432)</b>	(36,165)
<b>(Loss)/Earnings per share</b> (expressed in RMB cents per share)	<b>每股(虧損)/盈利</b> (以每股人民幣分列示)		
Basic (loss)/earnings per share	每股基本(虧損)/盈利	11	
– From continuing operations	– 來自持續經營業務	(2.38)	(3.33)
– From discontinued operations	– 來自已終止經營業務	—	2.59
		<b>(2.38)</b>	(0.74)
Diluted (loss)/earnings per share	每股攤薄(虧損)/盈利	11	
– From continuing operations	– 來自持續經營業務	(2.38)	(3.33)
– From discontinued operations	– 來自已終止經營業務	—	2.59
		<b>(2.38)</b>	(0.74)

The notes on pages 33 to 76 form part of this interim financial statements.

第33至76頁附註為本中期財務報表一部分。

# Consolidated Statement of Financial Position

## 綜合財務狀況表

As at 30 June 2022 於二零二二年六月三十日

			As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
		Notes 附註		
<b>ASSETS AND LIABILITIES</b>	<b>資產及負債</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	12	20,644	29,640
Right-of-use assets	使用權資產		16,754	20,527
Investment properties	投資物業		2,900	2,900
Digital assets	數字資產	13	428	—
Intangible assets	無形資產	14	1,810	2,411
Financial assets at fair value through profit or loss	按公允價值計入損益之金融資產	16	46,341	48,615
			<b>88,877</b>	104,093
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		515	565
Trade and other receivables	貿易及其他應收款項	17	60,057	53,823
Loans to third parties	給予第三方之貸款	15	—	—
Financial assets at fair value through profit or loss	按公允價值計入損益之金融資產	16	—	7,577
Income tax receivables	應收所得稅		231	—
Restricted bank balances	受限制銀行結餘	18	36,542	34,897
Bank balances and cash	銀行結餘及現金		605,800	609,070
			<b>703,145</b>	705,932
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	貿易及其他應付款項	19	40,118	48,091
Deferred revenue	遞延收入		18,965	16,571
Lease liabilities	租賃負債	22	8,494	7,457
Income tax liabilities	所得稅負債		—	188
			<b>67,577</b>	72,307
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>635,568</b>	633,625
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>724,445</b>	737,718

## Consolidated Statement of Financial Position (Continued)

### 綜合財務狀況表(續)

As at 30 June 2022 於二零二二年六月三十日

			As at <b>30 June</b> <b>2022</b> 於二零二二年 六月三十日 <b>RMB'000</b> 人民幣千元 <b>(Unaudited)</b> (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債	22	46,100	49,731
			<b>46,100</b>	49,731
<b>Net assets</b>	<b>資產淨值</b>		<b>678,345</b>	687,987
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本		335	335
Reserves	儲備		<b>281,299</b>	279,256
Equity attributable to equity holders of the Company	本公司權益持有人應佔權益		<b>281,634</b>	279,591
Non-controlling interests	非控股權益		<b>396,711</b>	408,396
<b>Total equity</b>	<b>權益總額</b>		<b>678,345</b>	687,987

The notes on pages 33 to 76 form part of this interim financial statements.

第33至76頁附註為本中期財務報表一部分。



# Consolidated Statement of Changes in Equity

## 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

Equity attributable to equity holders of the Company  
本公司權益持有人應佔權益

	Share capital	Share premium	Statutory reserve	Translation reserve	Share option reserve	Other reserve	Shares held under the Share Award Scheme	Retained earnings	Sub-total	Non-controlling interests	Total equity
	股本	股份溢價	法定儲備	換算儲備	購股權儲備	其他儲備	持有之股份	保留盈利	小計	非控股權益	總權益
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
	人民幣	人民幣	人民幣	人民幣	人民幣	人民幣	人民幣	人民幣	人民幣	人民幣	人民幣
	千元	千元	千元	千元	千元	千元	千元	千元	千元	千元	千元
<b>Balance at 1 January 2021 (Audited)</b>	335	1,023,563	36,837	18,008	115,935	(16,754)	(17,010)	(919,964)	240,950	246,936	487,886
<b>Total comprehensive loss for the period</b>											
Loss for the period	—	—	—	—	—	—	—	(7,792)	(7,792)	(22,830)	(30,622)
Other comprehensive loss for the period											
Currency translation differences	—	—	—	(3,111)	—	—	—	—	(3,111)	(2,432)	(5,543)
	—	—	—	(3,111)	—	—	—	(7,792)	(10,903)	(25,262)	(36,165)
<b>Transactions with owners</b>											
Share-based compensation (Note 23)	—	—	—	—	—	6,666	—	—	6,666	—	6,666
Transfer upon forfeiture of share options	—	—	—	—	(1,194)	—	—	1,194	—	—	—
Deemed gain on dilution of interest in subsidiaries	—	—	—	—	—	491	—	—	491	6,210	6,701
Purchase of shares for share award scheme	—	—	—	—	—	—	(8,780)	—	(8,780)	—	(8,780)
<b>Total transactions with owners</b>	—	—	—	—	(1,194)	7,157	(8,780)	1,194	(1,623)	6,210	4,587
<b>Balance at 30 June 2021 (Unaudited)</b>	335	1,023,563	36,837	14,897	114,741	(9,597)	(25,790)	(926,562)	228,424	227,884	456,308

# Consolidated Statement of Changes in Equity (Continued)

## 綜合權益變動表(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### Equity attributable to equity holders of the Company 本公司權益持有人應佔權益

	Share capital	Share premium	Statutory reserve	Translation reserve	Share option reserve	Other reserve	Shares held under the Share Award Scheme	Retained earnings	Sub-total	Non-controlling interests	Total equity
	股本	股份溢價	法定儲備	換算儲備	購股權儲備	其他儲備	持有之股份 根據股份獎勵計劃	保留盈利	小計	非控股權益	總權益
	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元	RMB'000 人民幣 千元
<b>Balance at 1 January 2022 (Audited)</b> 於二零二二年一月一日之結餘(經審核)	335	1,023,563	36,837	(2,620)	114,741	12,242	(13,241)	(892,266)	279,591	408,396	687,987
<b>Total comprehensive loss for the period</b> 期內全面虧損總額											
Loss for the period 期內虧損	—	—	—	—	—	—	—	(25,610)	(25,610)	(32,573)	(58,183)
Other comprehensive loss for the period 期內其他全面虧損											
Currency translation differences 貨幣換算差額	—	—	—	22,863	—	—	—	—	22,863	20,888	43,751
	—	—	—	22,863	—	—	—	(25,610)	(2,747)	(11,685)	(14,432)
<b>Transactions with owners</b> 與擁有人交易											
Share-based compensation (Note 23) 以股份為基礎的酬金(附註23)	—	—	—	—	—	3,590	1,866	—	5,456	—	5,456
Transfer upon forfeiture of share options 於沒收購股權時轉撥	—	—	—	—	(2,411)	—	—	2,411	—	—	—
Purchase of shares for share award scheme 就股份獎勵計劃購買股份	—	—	—	—	—	—	(666)	—	(666)	—	(666)
<b>Total transactions with owners</b> 與擁有人交易總額	—	—	—	—	(2,411)	3,590	1,200	2,411	4,790	—	4,790
<b>Balance at 30 June 2022 (Unaudited)</b> 於二零二二年六月三十日之結餘(未經審核)	335	1,023,563	36,837	20,243	112,330	15,832	(12,041)	(915,465)	281,634	396,711	678,345

The notes on pages 33 to 76 form part of this interim financial statements.

第33至76頁附註為本中期財務報表一部分。

# Consolidated Statement of Cash Flows

## 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

<b>2022</b>	2021
二零二二年	二零二一年
<b>RMB'000</b>	RMB'000
人民幣千元	人民幣千元
<b>(Unaudited)</b>	(Unaudited)
(未經審核)	(未經審核)

<b>Cash flows from operating activities</b>	<b>經營活動所得之現金流量</b>		
(Loss)/Profit before income tax	除所得稅前(虧損)/溢利		
— Continued operations	— 持續經營業務	<b>(58,182)</b>	(57,082)
— Discontinued operations	— 已終止經營業務	—	29,825
		<b>(58,182)</b>	(27,257)
Adjustments for non-cash items	就非現金項目作出調整	<b>28,477</b>	9,601
Operating loss before working capital changes	營運資金變動前之經營虧損	<b>(29,705)</b>	(17,656)
Net changes in working capital	營運資金變動淨額	<b>(12,200)</b>	58,536
Cash (used in)/from operations	經營(所用)/所得之現金	<b>(41,905)</b>	40,880
Interest received	已收利息	<b>92</b>	641
Income tax paid	已付所得稅	<b>(420)</b>	(3,784)
Net cash (used in)/from operating activities	經營活動(所用)/所得之現金淨額	<b>(42,233)</b>	37,737
<b>Cash flows from investing activities</b>	<b>投資活動所得之現金流量</b>		
Increase in restricted bank balances	受限制銀行結餘增加	—	(327)
Purchase of property, plant and equipment	購買物業、廠房及設備	<b>(1,561)</b>	(1,607)
Purchase of intangible assets	購買無形資產	—	(11,599)
Purchase of investment properties	購買投資物業	—	(2,727)
Purchases of financial assets at fair value through profit or loss	購入按公允值計入損益之金融資產	—	(5,000)
Proceeds from repayments of principals/ disposal of financial assets at fair value through profit or loss	償還本金/出售按公允值計入損益之金融資產所得款項	<b>9,851</b>	6,960
Receipt of repayment of loan to third party	收到給予第三方貸款之還款	<b>4,500</b>	—
Proceeds from disposal of associate	出售聯營公司之所得款項	—	11,858
Net cash from/(used in) investing activities	投資活動所得/(所用)之現金淨額	<b>12,790</b>	(2,442)

## Consolidated Statement of Cash Flows (Continued)

### 綜合現金流量表(續)

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	2021
二零二二年	二零二一年
RMB'000	RMB'000
人民幣千元	人民幣千元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

<b>Cash flows from financing activities</b>	<b>融資活動所得之現金流量</b>		
Interest paid	已付利息	(2,358)	(5,032)
Repayment of loan payable	償還應付貸款	—	(4,427)
Purchase of shares under Share Award Scheme	根據股份獎勵計劃購買股份	(666)	(8,780)
Payment of lease liabilities	租賃負債付款	(1,084)	(7,166)
Net cash used in financing activities	融資活動所用之現金淨額	(4,108)	(25,405)
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>現金及現金等價物(減少)/增加淨額</b>	<b>(33,551)</b>	9,890
<b>Cash and cash equivalents at beginning of period</b>	<b>期初現金及現金等價物</b>	<b>609,070</b>	103,122
<b>Effect of foreign exchange rate changes</b>	<b>匯率變動之影響</b>	<b>30,281</b>	(578)
<b>Cash and cash equivalents at end of period</b>	<b>期末現金及現金等價物</b>	<b>605,800</b>	112,434
<b>Analysis of balances of cash and cash equivalents:</b>	<b>現金及現金等價物結餘分析：</b>		
Cash and cash equivalents per above	上述現金及現金等價物	605,800	112,434
Add: Restricted bank balances	加：受限制銀行結餘	36,542	32,949
<b>Bank balances and cash per consolidated statement of financial position</b>	<b>於綜合財務狀況表的銀行結餘及現金</b>	<b>642,342</b>	145,383

The notes on pages 33 to 76 form part of this interim financial statements.

第33至76頁附註為本中期財務報表一部分。

# Notes to the Interim Consolidated Financial Statements

## 中期綜合財務報表附註

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 1. GENERAL INFORMATION AND BASIS OF PREPARATION

Ourgame International Holdings Limited (the “**Company**”) was incorporated in the Cayman Islands on 4 December 2013 as an exempted company with limited liability under the Companies Law (2013 Revision) of the Cayman Islands. The Company’s shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited.

The Company is an investment holding company and its subsidiaries (collectively, the “**Group**”) are principally engaged in the development and operation of online card and board games, organising and broadcasting online to offline mind-sports events, tournaments, TV shows and contents (collectively, the “**Online Games Business**”) primarily in the People’s Republic of China (the “**PRC**”/“**Lianzhong Group**”) and the United States (the “**US**”/“**AESE Group**”). The Group is expanding the eSports, sports e-commerce business and other non-card-and-board games new internet businesses (collectively, the “**eSports Business**”) globally.

These unaudited consolidated interim financial statements (the “**Interim Financial Statements**”) is presented in Renminbi (“**RMB**”), unless otherwise stated.

The Interim Financial Statements has been prepared in accordance with the applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, including compliance with International Accounting Standard (“**IAS**”) 34 “Interim Financial Reporting”.

The accounting policies and methods of computation used in the preparation of the Interim Financial Statements are consistent with those used in the annual financial statements for the year ended 31 December 2021 except for the adoption of the new and amended International Financial Reporting Standards (“**IFRSs**”) as disclosed in Note 3.

The interim financial report does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group’s annual financial statements for the year ended 31 December 2021.

The restatement in note 8 and 25(a) was due to correction of prior period errors on employee benefit expenses presentation and key management personnel remuneration presentation and do not have any effect to the Group’s consolidated statement of financial position as at 30 June 2021, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the six months ended 30 June 2021.

### 1. 一般資料及編製基準

聯眾國際控股有限公司(「**本公司**»)於二零一三年十二月四日根據開曼群島公司法(二零一三年修訂版)在開曼群島註冊成立為獲豁免有限公司。本公司股份於香港聯合交易所有限公司主板上市。

本公司為一家投資控股公司及其附屬公司(統稱為「**本集團**»)主要在中華人民共和國(「**中國**») (「**聯眾集團**»)及美國(「**美國**») (「**AESE集團**»)從事開發及經營在線棋牌遊戲、組織及播放線上線下智力運動、比賽及電視節目(統稱為「**線上遊戲業務**»)。本集團正在全球擴展電子競技、體育電商業務以及其他非棋牌遊戲等新網絡業務(統稱為「**電子競技業務**»)。

除另有說明外，該等未經審核綜合中期財務報表(「**中期財務報表**»)以人民幣(「**人民幣**»)呈列。

中期財務報表按照香港聯合交易所有限公司證券上市規則的適用披露條文(包括符合國際會計準則(「**國際會計準則**»)第34號「中期財務報告」的規定)編製。

編製中期財務報表所採用之會計政策及計算方法與截至二零二一年十二月三十一日止年度之年度財務報表所用者一致，惟採納附註3所披露新訂及經修訂國際財務報告準則(「**國際財務報告準則**»)除外。

中期財務報告並未包括年度財務報表所規定之全部資料及披露，且應與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報表一併閱讀。

附註8及25(a)的重列乃由於糾正先前期間關於僱員福利開支呈列以及主要管理層人員酬金呈列之錯誤所致，且對本集團於二零二一年六月三十日的綜合財務狀況表、截至二零二一年六月三十日止六個月的綜合損益及其他全面收益表、綜合權益變動表以及綜合現金流量表並無任何影響。

# Notes to the Interim Consolidated Financial Statements (Continued)

## 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of the Interim Financial Statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing the Interim Financial Statements, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual financial statements for the year ended 31 December 2021.

### 3. CHANGES IN SIGNIFICANT ACCOUNTING POLICIES

The consolidated interim financial statements for the six months ended 30 June 2022 have been prepared in accordance with the accounting policies adopted in the Group's annual financial statements for the year ended 31 December 2021, except for the adoption of the following amended IFRSs effective as of 1 January 2022. The Group has not early adopted any other standards, interpretation or amendment that has been issued but is not yet effective.

The Group has applied the following amendments to IFRSs issued by the International Accounting Standard Board to this interim financial report for the current accounting period:

Amendments to IFRS 3	Reference to the Conceptual Framework
Amendments to IAS 16	Property, Plant and Equipment — Proceeds before Intended Use
Amendments to IAS 37	Onerous Contracts — Cost of Fulfilling a Contract
Amendments to IFRSs	Annual Improvements to IFRS Standards 2018-2020

### 2. 關鍵會計估計及判斷

編製中期財務報表需要管理層作出判斷、估計及假設，而該等判斷、估計及假設會影響會計政策的應用以及資產及負債、收入及開支的呈報金額。實際結果或會有別於該等估計。

於編製中期財務報表時，管理層於應用本集團會計政策時作出之重大判斷及估計不明朗因素的主要來源與截至二零二一年十二月三十一日止年度的年度財務報表所應用者相同。

### 3. 主要會計政策變動

截至二零二二年六月三十日止六個月內的綜合中期財務報表根據本集團截至二零二一年十二月三十一日止年度的年度財務報表所採用的會計政策編製，惟採納以下於二零二二年一月一日生效的經修訂國際財務報告準則除外。本集團並無提早採納已頒佈但尚未生效的任何其他標準、詮釋或修訂本。

於本會計期間，本集團已於本中期財務報告應用以下由國際會計準則理事會所頒佈國際財務報告準則之修訂本：

國際財務報告準則	參考概念框架
第3號(修訂本)	
國際會計準則	物業、廠房及設備—作
第16號(修訂本)	擬定用途前所得款項
國際會計準則	虧損性合約—履行合約
第37號(修訂本)	之成本
國際財務報告準則	二零一八至二零二零年
(修訂本)	度國際財務報告準則
	之年度改進



## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 3. CHANGES IN SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period. Impacts of the adoption of the amended IFRSs are discussed below:

#### Amendments to IFRS 3 “Reference to the Conceptual Framework”

The amendments update the reference in IFRS 3 to the latest version of “Conceptual Framework for Financial Reporting” issued in March 2018, and add an exception to the requirement for an entity to refer to “Conceptual Framework for Financial Reporting” to determine what constitutes an asset or liability.

Besides, the exception also specifies that, for liabilities and contingent liabilities that would be within the scope of IAS 37 “Provisions, Contingent Liabilities and Contingent Assets” or IFRIC-Int 21 “Levies” if they were incurred separately rather than assumed in a business combination, an entity applying IFRS 3 should apply the criteria in IAS 37 or IFRIC-Int 21 respectively (instead of the “Conceptual Framework for Financial Reporting”) to determine whether a present obligation exists at the acquisition date.

Furthermore, the amendments also explicitly state that contingent assets do not qualify for recognition at the acquisition date.

Amendments to IFRS 3 are effective for business combinations for which the acquisition date is on or after 1 January 2022 and apply prospectively. The amendments have no impact on the condensed consolidated interim financial statements because there are no contingent assets, liabilities and contingent liabilities within the scope of these amendments arisen during the six months ended 30 June 2022.

### 3. 主要會計政策變動(續)

本集團並未應用於本會計期間尚未生效之任何新訂準則或詮釋。有關採納經修訂國際財務報告準則之影響載述如下：

#### 國際財務報告準則第3號(修訂本)「參考概念框架」

該等修訂本更新國際財務報告準則第3號內對於二零一八年三月頒佈之「財務報告概念框架」最新版本之參考，並對實體於釐定資產或負債的構成時參考「財務報告概念框架」之規定加入例外情況。

此外，該例外情況亦指明，就將屬於國際會計準則第37號「撥備、或然負債及或然資產」或國際財務報告詮釋委員會－詮釋第21號「徵費」範圍內之負債及或然負債而言，倘該等負債乃分開產生而非於業務合併中承擔，則應用國際財務報告準則第3號之實體應分別應用國際會計準則第37號或國際財務報告詮釋委員會－詮釋第21號之標準(而非「財務報告概念框架」)釐定於收購日期是否存在當前責任。

再者，該等修訂本亦明確列明或然資產於收購日期不符合確認條件。

國際財務報告準則第3號(修訂本)對於收購日期在二零二二年一月一日或之後的業務合併有效，按未來適用法應用。該等修訂本對簡明綜合中期財務報表概無影響，原因是截至二零二二年六月三十日止六個月概無產生屬於該等修訂本範圍內之或然資產、負債及或然負債。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 3. CHANGES IN SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Amendments to IAS 16 “Property, Plant and Equipment — Proceeds before Intended Use”

The amendments prohibit an entity from deducting from the cost of property, plant and equipment any proceeds received from selling items produced before that asset is available for use (i.e. proceeds while bringing the asset to the location and condition necessary for it to be capable of operating in manner intended by management). Instead, an entity should recognise such sales proceeds and related costs in profit or loss. The entity should measure the cost of those items in accordance with IAS 2 “Inventories”.

Besides, the amendments also clarify the meaning of “testing whether an asset is functioning properly” and require additional disclosures for the amounts of proceeds and cost included in profit or loss that relate to items produced that are not an output of the entity’s ordinary activities.

Amendments to IAS 16 are effective for annual period beginning on or after 1 January 2022 and apply retrospectively, but only to items of property, plant and equipment that are available for intended use by management on or after the beginning of the earliest period presented in the condensed consolidated interim financial statements in which the Group first applies to the amendments.

The amendments have no impact on the condensed consolidated interim financial statements as there are no sales of such items produced by property, plant and equipment made available for use on or after the beginning of the earliest period presented.

### 3. 主要會計政策變動(續)

#### 國際會計準則第16號(修訂本)「物業、廠房及設備—作擬定用途前所得款項」

該等修訂本禁止實體從物業、廠房及設備的成本中扣除資產達到其擬定用途前因出售所產生項目的所得款項(即資產達到按照管理層擬定的方式開展經營所須位置及條件的過程中的所得款項)。相反,實體必須將出售所得款項及相關成本計入損益。該實體須根據國際會計準則第2號「存貨」計量該等項目的成本。

此外,該等修訂本亦釐清「測試資產是否運作正常」的含義,並要求進一步披露與該實體非日常活動所產生的項目相關並列入損益的所得款項及成本金額。

國際會計準則第16號(修訂本)自二零二二年一月一日或之後開始的年度期間生效並前瞻性應用,惟僅適用於管理層在最早期間開始或之後呈列於簡明綜合中期財務報表且作擬定用途的物業、廠房及設備項目,而本集團首次在該等財務報表應用該等修訂本。

該等修訂本對簡明綜合中期財務報表概無影響,原因是並無出售於所呈列最早期間開始時或之後可供使用的物業、廠房及設備所產生的項目。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 3. CHANGES IN SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Amendments to IAS 37 “Onerous Contracts — Cost of Fulfilling a Contract”

The amendments clarify that for the purpose of assessing whether a contract is onerous under IAS 37, the cost of fulfilling the contract comprises the costs that relate directly to the contract. Costs that relate directly to a contract include both the incremental costs of fulfilling that contract (e.g. direct labour and materials) and an allocation of other costs that relate directly to fulfilling contracts (e.g. an allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract). General and administrative costs do not relate directly to a contract and are excluded unless they are explicitly chargeable to the counterparty under the contract.

The Group applied the amendments to contracts for which it has not yet fulfilled all its obligations at the beginning of the annual reporting period (i.e. date of initial application).

The amendments have no impact on the condensed consolidated interim financial statements as there are no onerous contracts during the six months ended 30 June 2022.

#### Annual Improvements to IFRS Standards 2018–2020

The Annual Improvements to IFRS Standards 2018–2020 include a number of amendments to various IFRSs, which are summarised below.

Amendments to IFRS 1 provide an option for a subsidiary to measure cumulative translation differences for all foreign operations at amounts included in the consolidated financial statements of its parent company (based on the parent company’s date of transitions to IFRSs) if a subsidiary adopts IFRSs later than its parent company and applies paragraph D16(a) of IFRS 1.

### 3. 主要會計政策變動(續)

#### 國際會計準則第37號(修訂本)「虧損性合約—履行合約之成本」

該等修訂本澄清，就根據國際會計準則第37號評估合約是否屬繁苛而言，履行合約的成本包括與合約直接相關的成本。與合約直接相關的成本包括履行該合約的增量成本(例如直接勞工及材料)及與履行該合約直接相關的其他成本分配(例如分配履行合約所用物業、廠房及設備項目的折舊費用)。一般及行政成本與合約並無直接關係，除非根據合約乃明確由對手方承擔，否則不包括在內。

本集團將該等修訂本應用於其在年度報告期間開始時(即首次應用日期)尚未履行其所有責任的合約。

該等修訂本對簡明綜合中期財務報表概無影響，原因是截至二零二二年六月三十日止六個月概無虧損性合約。

#### 二零一八年至二零二零年度國際財務報告準則之年度改進

二零一八年至二零二零年度國際財務報告準則之年度改進包括各項國際財務報告準則的若干修訂，概述如下。

國際財務報告準則第1號(修訂本)規定，倘附屬公司相比其母公司較遲採用國際財務報告準則，並應用國際財務報告準則第1號第D16(a)段，則該附屬公司可選擇按其母公司綜合財務報表中包含的金額計量所有海外業務的累計換算差額(基於母公司向國際財務報告準則過渡的日期)。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 3. CHANGES IN SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Annual Improvements to IFRS Standards 2018–2020 (Continued)

Amendments to IFRS 9 clarify that, for the purpose of applying the “10 per cent” test for derecognition of financial liability, the borrower includes only fees paid or received between the borrower and the lender, including fees paid or received by either the entity or the lender on the other’s behalf.

Amendments to illustrative example 13 accompanying IFRS 16 remove the illustration of the reimbursement of leasehold improvements by the lessor from the example as the example is not clear as to why such payments are not a lease incentive, which in turn remove any potential confusion regarding the treatment of lease incentives that might arise.

Amendments to IAS 41 remove a requirement to exclude cash flows from taxation when measuring fair value of a biological asset, thereby aligning the fair value measurement requirements in IAS 41 with those in IFRS 13.

Amendments to IFRS 1, IFRS 9 and IAS 41 are effective for annual period beginning on or after 1 January 2022. The amendments to IFRS 16 only regard an illustrative example, so no effective date is stated. The annual improvements have no impact on the condensed consolidated interim financial statements.

### 3. 主要會計政策變動(續)

#### 二零一八年至二零二零年度國際財務報告準則之年度改進(續)

國際財務報告準則第9號(修訂本)釐清，就應用「10%」測試以終止確認金融負債而言，借款人僅包括借款人与贷款人之间已付或已收的费用，包括实体或贷款人代表对方已付或已收的费用。

國際財務報告準則第16號所隨附之說明實例13號之修訂本從該實例中剔除出租人償付租賃物業裝修的說明，原因為該實例並無明確說明為何有關付款不屬租賃獎勵，從而消除於處理租賃獎勵方面可能出現的任何潛在混亂。

國際會計準則第41號(修訂本)剔除於計量生物資產的公允值時將現金流量排除於稅項之外的要求，從而使國際會計準則第41號的公允值計量要求與國際財務報告準則第13號的要求一致。

國際財務報告準則第1號、國際財務報告準則第9號及國際會計準則第41號(修訂本)自二零二二年一月一日或之後開始的年度期間生效。國際財務報告準則第16號(修訂本)僅提供一個實例，因此並無說明生效日期。年度改進對簡明綜合中期財務報表並無影響。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 4. REVENUE AND SEGMENT INFORMATION

##### Revenue

The Group's principal activities are disclosed in Note 1 to the interim financial report. The Group's revenue from external customers recognised during the period is as follows:

##### Continuing operations

Revenue from contract with customers

#### 4. 收入及分部資料

##### 收入

本集團主要業務披露於中期財務報告附註1。本集團自外部客戶獲得的收入於本期間內確認如下：

##### 持續經營業務

客戶合約收入

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 二零二一年 RMB'000 人民幣千元 (Unaudited) (未經審核)
Lianzhong Group	聯眾集團		
– Online games revenue	– 線上遊戲收入	49,575	50,027
AESE Group	AESE集團		
– In-person revenue	– 個人體驗收入	21,580	7,585
– Multiplatform content revenue	– 多平台內容收入	1,538	995
		<b>72,693</b>	<b>58,607</b>

##### Timing of revenue recognition:

##### 確認收入時間：

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 二零二一年 RMB'000 人民幣千元 (Unaudited) (未經審核)
At a point in time	於某一時間	59,141	56,189
Over time	隨時間	13,552	2,418
		<b>72,693</b>	<b>58,607</b>

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

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

##### Revenue (Continued)

Revenue from external customers recognised under discontinued operation in Note 27 is as follows:

##### Discontinued operations

Revenue from contract with customers

#### 4. 收入及分部資料(續)

##### 收入(續)

已終止經營業務(附註27)自外部客戶獲得的收入確認如下:

##### 已終止經營業務

客戶合約收入

Six months ended  
30 June 2021  
截至二零二一年  
六月三十日  
止六個月  
RMB'000  
人民幣千元  
(Unaudited)  
(未經審核)

Disposal Group	出售組別	
— In-person revenue	— 個人體驗收入	5,586
— Multiplatform content revenue	— 多平台內容收入	24,933
— Interactive revenue	— 互動式收入	48,301
		78,820

Timing of revenue recognition:

確認收入時間:

Six months ended  
30 June 2021  
截至二零二一年  
六月三十日  
止六個月  
RMB'000  
人民幣千元  
(Unaudited)  
(未經審核)

At a point in time	於某一時間	20,473
Over time	隨時間	58,347
		78,820



## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

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

##### Segment results, assets and liabilities

On 19 January 2021, AESE has entered into Stock Purchase Agreement to sell 100% of the capital stock of its wholly-owned subsidiary, Club Services, Inc., together with its subsidiaries, which operates online card and board games of World Poker Tour (“WPT”) business. Accordingly, WPT business is being classified as discontinued operation. The Group has identified the remaining reportable segments as below for the six months ended 30 June 2021 and 2022:

##### Continuing operations

- (i) Lianzhong Group — online card and board games business carried out by Lianzhong Group
- (ii) AESE Group — eSports businesses carried out by AESE Group

#### 4. 收入及分部資料(續)

##### 分部業績、資產及負債

於二零二一年一月十九日，AESE已就出售其全資附屬公司Club Services Inc.（經營World Poker Tour（「WPT」）線上棋牌遊戲業務）及其附屬公司的全部股權訂立購股協議。因此，WPT業務分類為終止經營業務。本集團已識別截至二零二一年及二零二二年六月三十一日止六個月的剩餘可報告分部：

##### 持續經營業務

- (i) 聯眾集團 — 由聯眾集團進行的線上棋牌遊戲業務
- (ii) AESE集團 — 由AESE集團進行的電競業務

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 4. REVENUE AND SEGMENT INFORMATION

(Continued)

##### Segment results, assets and liabilities (Continued)

Segment revenue, segment results and other segment information

#### 4. 收入及分部資料(續)

##### 分部業績、資產及負債(續)

分部收入、分部業績及其他分部資料

##### Six months ended 30 June 2022 (Unaudited)

截至二零二二年六月三十日止六個月(未經審核)

	Lianzhong Group 聯眾集團 RMB'000 人民幣千元	AESE Group AESE集團 RMB'000 人民幣千元	Eliminations 抵銷 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>Continuing operations:</b>				
Revenue				
— From external customers	49,575	23,118	—	72,693
Impairment of assets (Note 7)	(437)	(1,065)	—	(1,502)
<b>Reportable segment results</b>	<b>(10,995)</b>	<b>(47,187)</b>	<b>—</b>	<b>(58,182)</b>
Loss before income tax	(10,995)	(47,187)	—	(58,182)
Income tax expense				(1)
Loss for the period				(58,183)

## Notes to the Interim Consolidated Financial Statements (Continued)

中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

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

#### Segment results, assets and liabilities (Continued)

Segment revenue, segment results and other segment information (Continued)

### 4. 收入及分部資料(續)

#### 分部業績、資產及負債(續)

分部收入、分部業績及其他分部資料(續)

Six months ended 30 June 2021 (Unaudited)  
截至二零二一年六月三十日止六個月(未經審核)

	Lianzhong Group 聯眾集團 RMB'000 人民幣千元	AESE Group AESE集團 RMB'000 人民幣千元	Eliminations 抵銷 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
Revenue — From external customers	50,027	8,580	—	58,607
Impairment of assets (Note 7)	(381)	—	—	(381)
<b>Reportable segment results</b>	<b>(1,825)</b>	<b>(55,257)</b>	<b>—</b>	<b>(57,082)</b>
Loss before income tax Income tax expense	(1,825)	(55,257)	—	(57,082) (3,365)
Loss for the period				(60,447)

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 4. REVENUE AND SEGMENT INFORMATION

(Continued)

##### Segment results, assets and liabilities (Continued)

Segment revenue, segment results and other segment information (Continued)

#### 4. 收入及分部資料(續)

##### 分部業績、資產及負債(續)

分部收入、分部業績及其他分部資料(續)

As at 30 June 2022 (Unaudited)

於二零二二年六月三十日(未經審核)

		Lianzhong	AESE Group	Eliminations	Total
		Group	AESE Group	抵銷	總計
		RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
<b>ASSETS</b>	<b>資產</b>				
Segment assets	分部資產	141,025	650,997	—	792,022
<b>LIABILITIES</b>	<b>負債</b>				
Segment liabilities	分部負債	41,702	71,975	—	113,677

As at 31 December 2021 (Audited)

於二零二一年十二月三十一日(經審核)

		Lianzhong	AESE Group	Eliminations	Total
		Group	AESE Group	抵銷	總計
		RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
<b>ASSETS</b>	<b>資產</b>				
Segment assets	分部資產	134,994	675,031	—	810,025
<b>LIABILITIES</b>	<b>負債</b>				
Segment liabilities	分部負債	52,316	69,722	—	122,038

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

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

##### Geographical information

The following illustrates the geographical analysis of the Group's revenue from external customers, based on the country from which the transactions are executed, and information about its non-current assets (other than financial instruments), based on the location of assets and the location of the operations to which they are allocated in the case of the intangible assets and goodwill.

#### 4. 收入及分部資料(續)

##### 地區資料

下表說明本集團來自外部客戶的收入(根據進行交易所在國家釐定),以及有關其非流動資產(金融工具除外)(根據資產所在地及其獲分配之營運地點(就無形資產及商譽而言)劃分)的資料之地區分析。

		Revenue	
		收入	
		Six months ended 30 June 2022	Six months ended 30 June 2021
		截至二零二二年六月三十日止六個月	截至二零二一年六月三十日止六個月
		RMB'000	RMB'000
		人民幣千元	人民幣千元
PRC	中國	49,575	50,027
USA*	美國*	22,193	7,695
Others	其他	925	885
		<b>72,693</b>	58,607

\* Revenue for the six months ended 30 June 2021 from USA not including the revenue from discontinued operation amounting to RMB78,820,000.

\* 截至二零二一年六月三十日止六個月,來自美國之收入不包括來自自己終止經營業務之收入為人民幣78,820,000元。

##### Information about major customers

The Group has a large number of game players, no revenue from any individual game player or customer exceeded 10% or more of the Group's revenue during the six months ended 30 June 2022 and 2021.

##### 有關主要客戶的資料

本集團有大量遊戲玩家,截至二零二二年及二零二一年六月三十日止六個月,概無來自任何個別遊戲玩家或客戶的收入超過本集團收入的10%或以上。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 5. OTHER INCOME

#### 5. 其他收益

Six months ended 30 June

截至六月三十日止六個月

2022	2021
二零二二年	二零二一年
RMB'000	RMB'000
人民幣千元	人民幣千元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

<b>Other revenue</b>	<b>其他收入</b>		
Bank interest income	銀行利息收入	92	641
<b>Other net income</b>	<b>其他收益淨額</b>		
Bad debt recovery of loan to third party	給予第三方之貸款壞賬收回	4,500	—
Subsidy income from government	政府補貼收入	2	—
Sundry income	雜項收入	294	962
		4,796	962
		4,888	1,603



## Notes to the Interim Consolidated Financial Statements (Continued)

中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 6. FINANCE COSTS

### 6. 融資成本

		Six months ended 30 June 截至六月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
<b>Finance costs</b>	<b>融資成本</b>		
Interest charges and transaction costs on Convertible Notes	可換股票據所付利息及交易成本	—	602
Interest expenses	利息開支	—	1,036
Finance charges on lease liabilities	租賃負債的財務費用	2,358	2,154
		<b>2,358</b>	<b>3,792</b>

### 7. IMPAIRMENT OF ASSETS

### 7. 資產減值

		Six months ended 30 June 截至六月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		Total	Total
		總計	總計
		RMB'000	RMB'000
		人民幣千元	人民幣千元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Inventories	存貨	—	41
Trade and other receivables	貿易及其他應收款項	437	340
Digital assets	數字資產	1,065	—
<b>Total</b>	<b>總計</b>	<b>1,502</b>	<b>381</b>

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 8. LOSS BEFORE INCOME TAX FROM CONTINUING OPERATIONS

Loss before income tax from continuing operations is arrived at after charging/(crediting):

#### 8. 來自持續經營業務之除所得稅前虧損

來自持續經營業務之除所得稅前虧損經扣除/(計入)以下各項後達致：

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

<b>2022</b>	2021
二零二二年	二零二一年
<b>RMB'000</b>	RMB'000
人民幣千元	人民幣千元
<b>(Unaudited)</b>	(Unaudited)
(未經審核)	(未經審核)
	(restated)
	(重列)

<b>Employee benefit expenses</b>	<b>僱員福利開支</b>		
Salaries, bonus and allowances	薪金、花紅及津貼	<b>28,598</b>	24,639
Retirement benefit scheme contributions	退休福利計劃供款	<b>3,955</b>	5,075
Severance payments	遣散費	<b>5,019</b>	—
Share-based compensation expense	以股份為基礎的酬金開支	<b>5,456</b>	6,666
		<b>43,028</b>	36,380
<b>Other items</b>	<b>其他項目</b>		
Lease charges related to short-term leases	短期租賃相關租賃費用	<b>181</b>	216
Depreciation:	折舊：		
— Owned assets	— 所持資產	<b>11,257</b>	10,993
— Right-of-use assets	— 使用權資產	<b>2,786</b>	4,101
Total depreciation	折舊總額	<b>14,043</b>	15,094
Amortisation of intangible assets	無形資產攤銷	<b>609</b>	1,031

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 9. INCOME TAX EXPENSE

#### 9. 所得稅開支

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 二零二一年 RMB'000 人民幣千元 (Unaudited) (未經審核)
Current tax	即期稅項		
PRC enterprise income tax — Current period	中國企業所得稅 — 本期間	1	3,365
<b>Income tax expense</b>	<b>所得稅開支</b>	<b>1</b>	<b>3,365</b>

#### 10. DIVIDENDS

The Directors do not recommend the payment of an interim dividend in respect of the six months ended 30 June 2022 (six months ended 30 June 2021: nil).

#### 10. 股息

董事不建議派付截至二零二二年六月三十日止六個月的中期股息(截至二零二一年六月三十日止六個月:無)。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 11. (LOSS)/EARNINGS PER SHARE

##### (a) Basic (loss)/earnings per share

Basic (loss)/earnings per share for the six months ended 30 June is calculated by dividing the (loss)/profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

#### 11. 每股(虧損)/盈利

##### (a) 每股基本(虧損)/盈利

截至六月三十日止六個月，每股基本(虧損)/盈利按本公司權益持有人應佔(虧損)/溢利除以期內已發行普通股加權平均數計算得出。

		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)
(Loss)/Profit for the period attributable to equity holders of the Company (in RMB'000)	本公司權益持有人應佔期內(虧損)/溢利(以人民幣千元計)		
— Continuing operations	— 持續經營業務	(25,610)	(35,029)
— Discontinued operations	— 已終止經營業務	—	27,237
		(25,610)	(7,792)
Weighted average number of ordinary shares in issue during the period (Note (i))	期內已發行普通股加權平均數(附註(i))	1,075,797,581	1,051,666,542
Basic (loss)/earnings per share (in RMB cents per share)	每股基本(虧損)/盈利(以每股人民幣分列示)		
— From continuing operations	— 來自持續經營業務	(2.38)	(3.33)
— From discontinued operations	— 來自已終止經營業務	—	2.59
		(2.38)	(0.74)

# Notes to the Interim Consolidated Financial Statements (Continued)

## 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 11. (LOSS)/EARNINGS PER SHARE (Continued)

#### (b) Diluted (loss)/earnings per share from continuing operations and discontinued operation

The calculation of diluted (loss)/earnings per share is based on the (loss)/profit attributable to equity holders of the Company and the weighted average number of ordinary shares in issue during the period after adjusting for the effects of all dilutive potential ordinary shares.

For the six months ended 30 June 2022, the Company has six categories of dilutive ordinary shares, being the Company's share option schemes, options, warrants, restricted common shares, unit purchase options and contingent consideration shares issued by a subsidiary of the Company. The impacts had antidilutive effect on the basic loss per share amounts presented.

For the six months ended 30 June 2021, the Company has seven categories of dilutive ordinary shares, being the Company's share option schemes, options, warrants, restricted common shares, convertible notes, unit purchase options and contingent consideration shares issued by a subsidiary of the Company. The impacts had antidilutive effect on the basic loss per share amounts presented.

Note:

#### (i) Weighted average number of ordinary shares in issue

The calculation of weighted average number of ordinary shares in issue during the period is based on outstanding ordinary shares less weighted average number of ordinary shares repurchase of ordinary shares for the Share Award Scheme.

### 12. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2022, the Group acquired property, plant and equipment at a cost of RMB1,561,000 (six months ended 30 June 2021: RMB1,547,000).

### 11. 每股(虧損)/盈利(續)

#### (b) 來自持續經營業務及已終止經營業務的每股攤薄(虧損)/盈利

每股攤薄(虧損)/盈利乃經調整所有潛在攤薄普通股的影響後，根據本公司權益持有人應佔(虧損)/溢利及期內已發行的普通股加權平均數計算。

截至二零二二年六月三十日止六個月，本公司設有六類具攤薄影響之普通股，即本公司之購股權計劃，以及由本公司一家附屬公司發行之購股權、認股權證、受限制普通股、單位購買期權及或然代價股份。其影響已對所呈列之每股基本虧損金額造成反攤薄效應。

截至二零二一年六月三十日止六個月，本公司設有七類具攤薄影響之普通股，即本公司購股權計劃，以及由本公司一家附屬公司發行之購股權、認股權證、受限制普通股、可換股票據、單位購買期權及或然代價股份。其影響已對所呈列之每股基本虧損金額造成反攤薄影響。

附註：

#### (i) 已發行普通股加權平均數

期內已發行普通股加權平均數按發行在外普通股減就股份獎勵計劃購回的普通股的普通股加權平均數計算。

### 12. 物業、廠房及設備

於截至二零二二年六月三十日止六個月，本集團收購物業、廠房及設備的成本為人民幣1,561,000元(截至二零二一年六月三十日止六個月：人民幣1,547,000元)。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 13. DIGITAL ASSETS

During the six months ended 30 June 2022, AESE purchased Ether cryptocurrency amounted to RMB266,000 and accepted Ether as a form of payment for its sale of non-fungible tokens ("NFT") amounted to RMB1,478,000. NFT revenue was included in AESE Group's multiplatform content revenue (Note 4).

AESE accounts for digital assets held as the result of the purchase or receipt of Ether, as indefinite-lived intangible assets. The digital assets are initially recorded at cost and are subsequently remeasured, net of any impairment losses incurred since the date of acquisition.

#### 14. INTANGIBLE ASSETS

During the six months ended 30 June 2022, there was no additions to intangible assets acquired (six months ended 30 June 2021: RMB2,828,000).

#### 15. LOANS TO THIRD PARTIES

#### 13. 數字資產

截至二零二二年六月三十日止六個月，AESE購買以太幣加密貨幣，金額為人民幣266,000元，並接納以太幣作為其非同質化代幣(「NFT」)銷售之付款形式，金額為人民幣1,478,000元。NFT收入計入AESE集團之多平台內容收入(附註4)。

由於購買或收取以太幣，AESE將所持數字資產入賬為具無限年期之無形資產。數字資產最初按成本入賬，並於其後重新計量(扣除自收購日期起產生之任何減值虧損)。

#### 14. 無形資產

於截至二零二二年六月三十日止六個月，概無無形資產透過收購增加(截至二零二一年六月三十日止六個月：人民幣2,828,000元)。

#### 15. 給予第三方之貸款

		As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
<b>Current portion</b>	<b>即期部分</b>		
Loans	貸款	43,737	48,237
Interest receivables	應收利息	1,843	1,843
		<b>45,580</b>	50,080
Less: ECL allowance	減：預期信貸虧損撥備	<b>(45,580)</b>	(50,080)
		—	—



## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 15. LOANS TO THIRD PARTIES (Continued)

As at 31 December 2021 and 30 June 2022, the loans to third parties of RMB48,237,000 and RMB43,737,000 become due within next 12 months and are included in the current portion respectively. The amount comprises of:

- (i) RMB26,452,000 loan secured by a personal guarantee of Ms. Fu Qiang, a former non-executive director of the Company, with interest rate of 5.5% per annum. To recover the relevant loans, the Company has taken various measures, including initiating an arbitration and filing a report with the police force for investigation. For details, please refer to section "Material Litigation" disclosed in "Other Information" in this report;
- (ii) RMB13,285,000 unsecured loan with interest rate of 1% annum;
- (iii) RMB4,000,000 was secured by unlisted equity interest in companies of the debtors incorporated in the PRC, with interest rate 4.75% per annum (31 December 2021: RMB8,500,000 was secured by unlisted equity interest in companies of the debtors incorporated in the PRC, of which RMB4,000,000 were with interest rate 4.75% per annum and RMB4,500,000 were interest-free). During the six months period ended 30 June 2022, the loan to third party amounted to RMB4,500,000 has been recovered.

#### 15. 給予第三方之貸款(續)

於二零二一年十二月三十一日及二零二二年六月三十日，給予第三方之貸款人民幣48,237,000元及人民幣43,737,000元將於未來十二個月內到期且計入即期部分。該款項包括：

- (i) 人民幣26,452,000元的貸款由本公司前非執行董事傅強女士提供的個人擔保抵押，按年利率5.5%計息。為追回該筆款項，本公司已經採取一系列措施，包括提出仲裁及向警方報案等。有關詳情，請參閱本報告「其他資料」所披露之「重大訴訟事項」部分；
- (ii) 人民幣13,285,000元的無抵押貸款以年利率1%計息；
- (iii) 人民幣4,000,000元由於中國註冊成立的債權人公司的非上市權益抵押，按年利率4.75%計息(二零二一年十二月三十一日：人民幣8,500,000元由於中國註冊成立的債權人公司的非上市權益抵押，其中人民幣4,000,000元按年利率4.75%計息，而人民幣4,500,000元為免息)。截至二零二二年六月三十日止六個月，給予第三方之貸款人民幣4,500,000元已收回。

#### 16. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

#### 16. 按公允值計入損益之金融資產

		As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
<b>Included in non-current assets</b>	<b>計入非流動資產</b>		
Unlisted equity investments	非上市股本投資	46,341	48,615
<b>Included in current assets</b>	<b>計入流動資產</b>		
Unlisted equity investments	非上市股本投資	—	7,577
		<b>46,341</b>	<b>56,192</b>

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 17. TRADE AND OTHER RECEIVABLES

#### 17. 貿易及其他應收款項

		As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
<b>Trade receivables</b>	<b>貿易應收款項</b>		
From third parties	來自第三方	3,384	7,226
Less: ECL allowance	減：預期信貸虧損撥備	(907)	(943)
		<b>2,477</b>	6,283
<b>Other receivables</b>	<b>其他應收款項</b>		
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	62,568	52,271
Advances to employees	向僱員作出的墊款	303	371
Loan to an ex-director of a subsidiary	給予一間附屬公司一名前董事的貸款	4,637	4,637
		<b>67,508</b>	57,279
Less: ECL allowance	減：預期信貸虧損撥備	(9,928)	(9,739)
		<b>57,580</b>	47,540
		<b>60,057</b>	53,823

The directors of the Group considered that the fair values of trade and other receivables are not materially different from their carrying amounts because these amounts have short maturity periods on their inception.

本集團董事認為貿易及其他應收款項的公允值與其賬面值並無重大差異，此乃由於該等金額於產生後短期內到期。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 17. TRADE AND OTHER RECEIVABLES (Continued)

The credit terms of trade receivables are usually 30 to 90 days. Ageing analysis based on recognition date of the gross trade receivables at the reporting dates is as follows:

		<b>As at 30 June 2022</b>	As at 31 December 2021
		於二零二二年 六月三十日	於二零二一年 十二月三十一日
		<b>RMB'000</b>	RMB'000
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
0-30 days	0至30日	2,445	3,533
31-60 days	31至60日	77	1,073
61-90 days	61至90日	44	961
91-180 days	91至180日	75	756
181-365 days	181至365日	160	300
Over 1 year	超過1年	583	603
		<b>3,384</b>	7,226

The movement in the ECL allowance is as follows:

		<b>Six months ended 30 June 2022</b>	Year ended 31 December 2021
		截至 二零二二年 六月三十日止 六個月	截至 二零二一年 十二月三十一日 止年度
		<b>RMB'000</b>	RMB'000
		<b>(Unaudited)</b>	(Audited)
		(未經審核)	(經審核)
At the beginning of the period/year	於期/年初	943	544
ECL allowance recognised	已確認預期信貸虧損撥備	80	444
Amount written off during the period	於期內撇銷的金額	(116)	(45)
At the end of the period/year	於期/年末	907	943

The Group applies the simplified approach to provide for expected credit losses prescribed in IFRS 9. Provision for or reversal of impaired receivables have been included in "Impairment of assets" in the consolidated statement of profit or loss and other comprehensive income.

#### 17. 貿易及其他應收款項(續)

貿易應收款項的信貸期通常為30至90日。於報告日期根據貿易應收款項總額的確認日期的賬齡分析如下：

預期信貸虧損撥備變動如下：

本集團應用簡化法就國際財務報告準則第9號所訂明的預期信貸虧損計提撥備。已減值應收款項撥備或撥回已計入綜合損益及其他全面收益表的「資產減值」。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 18. RESTRICTED BANK BALANCES

#### 18. 受限制銀行結餘

	As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
Restricted bank balances 受限制銀行結餘	<b>36,542</b>	34,897

As at 30 June 2022 and 31 December 2021, restricted bank balances primarily represented US\$5,000,000 (equivalent to RMB33,497,000) (as at 31 December 2021: equivalent to RMB31,852,000) placed into an escrow account to be utilised to develop integrated eSports experience venues at mutually agreed upon shopping malls owned and/or operated by Brookfield Property Partners or any of its affiliates, that will include a dedicated gaming space and production capabilities to attract and to activate esports and other emerging live events.

As at 30 June 2022 and 31 December 2021, the remaining restricted bank balance of RMB3,045,000 represented cash at a bank account which was frozen by the court. The details of this restricted bank balance are set out in Note 28(b) and Note 29.

於二零二二年六月三十日及二零二一年十二月三十一日，受限制銀行結餘主要指已存入託管賬戶的5,000,000美元(相當於人民幣33,497,000元)(於二零二一年十二月三十一日：相當於人民幣31,852,000元)，其將用於在共同協定的由Brookfield Property Partners或其任何聯屬人士擁有及/或運營的購物中心發展綜合電競體驗場館，該等場館將包括一個專門的遊戲空間，並具備製作能力，以吸引及激活電競及其他新興現場活動。

於二零二二年六月三十日及二零二一年十二月三十一日，餘下受限制銀行結餘人民幣3,045,000元指由法院凍結之銀行賬戶現金。有關此受限制銀行結餘之詳情載於附註28(b)及附註29。

## Notes to the Interim Consolidated Financial Statements (Continued)

中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 19. TRADE AND OTHER PAYABLES

### 19. 貿易及其他應付款項

		As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
<b>Trade payables</b>	<b>貿易應付款項</b>		
To third parties	應付第三方	4,918	10,053
<b>Other payables</b>	<b>其他應付款項</b>		
Other payables and accrued charges	其他應付款項及應計費用	18,462	20,472
Staff costs and welfare accruals	員工成本及應計福利	16,738	17,566
		<b>35,200</b>	38,038
		<b>40,118</b>	48,091

All amounts are short-term and hence the carrying values of trade and other payables as at 30 June 2022 and 31 December 2021 were considered to be a reasonable approximation of their fair values.

所有金額屬短期款項，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貿易及其他應付款項的賬面值因而被視為其公允值的合理約數。

The credit terms granted to the Group are usually 30 to 90 days.

本集團獲授的信貸期通常為30至90日。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 19. TRADE AND OTHER PAYABLES (Continued)

The ageing analysis of trade payables to third parties based on recognition date is as follows:

#### 19. 貿易及其他應付款項(續)

應付第三方的貿易應付款項按確認日期的賬齡分析如下：

		As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
0-30 days	0至30日	2,325	5,271
31-60 days	31至60日	—	534
61-90 days	61至90日	—	600
91-180 days	91至180日	—	288
181-365 days	181至365日	—	720
Over 1 year	超過一年	2,593	2,640
		4,918	10,053



## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 20. CONVERTIBLE NOTES

### Convertible Notes issued in 2020

On 8 June 2020, the Company's non-wholly owned subsidiary, AESE, issued convertible notes with an aggregate principal amount of US\$9,600,000 (the "**2020 Convertible Notes**") (equivalent to approximately RMB66,271,000) and immediately vested five-year warrants to purchase an aggregate 1,454,546 shares of common stock of AESE at an exercise price of US\$4.125 per share for net cash proceeds of US\$9,000,000 (equivalent to approximately RMB62,129,000). The 2020 Convertible Notes are secured by the assets of AESE, interest bearing at 8% per annum and mature on 8 June 2022, with an aggregate of interest guaranteed to be paid to the noteholders of US\$1,536,000. The 2020 Convertible Notes were accounted for as financial liabilities at fair value through profit or loss.

The 2020 Convertible Notes and two years of interest are payable in equal monthly instalments (the "**Monthly Redemption Payment**"), commencing on 7 August 2020.

Each Monthly Redemption Payment may be paid at the AESE's option in cash, or in AESE's common stock (the "**Stock Settlement Option**") at a price equals to 87% of the lowest daily volume weighted average price in the 10 days prior to the scheduled payment date (the "**Stock Settlement Price**"). The Stock Settlement Price cannot be lower than US\$0.734 per share. Monthly Redemption Payments paid in cash require the payment of a 10% premium in addition to the monthly instalment.

Immediately prior to each Monthly Redemption Payment, the holders of the 2020 Convertible Notes may accelerate up to four Monthly Redemption Payments and may elect to have such accelerated Monthly Redemption Payments paid in AESE's common stock at the Stock Settlement Price, instead of in cash.

## 20. 可換股票據

### 於二零二零年發行之可換股票據

於二零二零年六月八日，本公司之非全資附屬公司AESE發行本金額合共9,600,000美元(「二零二零年可換股票據」)(相當於約人民幣66,271,000元)之可換股票據，並隨即授出五年期認股權證以按行使價每股4.125美元購買合共1,454,546股AESE普通股，所得款項現金淨額為9,000,000美元(相當於約人民幣62,129,000元)。二零二零年可換股票據以AESE資產作抵押，按年利率8%計息，於二零二二年六月八日到期，並承諾將向票據持有人支付利息合共1,536,000美元。二零二零年可換股票據乃按公允值計入損益的金融負債入賬。

二零二零年可換股票據及兩年利息自二零二零年八月七日開始分期每月等額支付(「每月贖回款項」)。

各每月贖回款項可由AESE選擇以現金或以AESE的普通股股份(「股票結算權」)按相當於預訂付款日期前10天內最低日成交量加權平均價格87%的價格(「股票結算價」)支付，股票結算價不能低於每股0.734美元。以現金支付的每月贖回款項除按月分期支付外，還須支付10%的溢價。

緊接各每月贖回款項前，二零二零年可換股票據持有人可要求提前支付至多四期每月贖回款項，並可選擇以AESE的普通股股份按股票結算價(而非以現金)支付有關要求提前支付的每月贖回款項。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 20. CONVERTIBLE NOTES (Continued)

### Convertible Notes issued in 2020 (Continued)

The 2020 Convertible Notes are convertible at each holder's option, in whole or in part, and from time to time, into shares of the AESE's common stock (the "Holder Conversion Option" and together, with the Stock Settlement Option, the "ECOs") at US\$3.30 per share (subject to adjustment to convert at the same price as any subsequent issuances of AESE common stock at a lower issuance price, subject to certain exceptions) (the "Holder Conversion Price"); provided, however, that the parties may not affect any such conversion that would result in a note holder (together with its affiliates) owning in excess of 4.99% of the number of AESE's common stock outstanding immediately after giving effect to the conversion (the "Beneficial Ownership Limitation"). Each holder, upon notice to AESE, may elect to increase or decrease its Beneficial Ownership Limitation, provided that the Beneficial Ownership Limitation may not exceed 9.99%.

During the year ended 31 December 2021, the remaining outstanding principal amount of US\$582,000 was converted into AESE's common stock.

Gain on conversion of convertible notes of RMB5,921,000 was charged to profit or loss for the six months ended 30 June 2021.

### Convertible Notes issued in 2019

On 15 May 2019, the Company's non-wholly owned subsidiary, AESE, issued convertible notes with an aggregate principal amount of US\$4,000,000 (equivalent to approximately RMB26,479,000) (the "2019 Convertible Notes"). The 2019 Convertible Notes carry interest at 12% per annum, payable annually in arrears. The 2019 Convertible Notes will mature in 12 months and the Group shall redeem at 100% of the principal amount on the maturity date.

The noteholders shall have the right to convert the 2019 Convertible Notes into equity securities of either each of Allied Esports and Black Ridge (the "Conversion Equity Securities"), in each case in the event of a qualified financing. The number of Conversion Equity Securities to be issued to the noteholders shall equal to the product of (i) the principal amount of the Convertible Notes being converted into Conversion Equity Securities, divided by (ii) US\$8.50 (the "Conversion Price"). The 2019 Convertible Notes were accounted for as financial liabilities at fair value through profit or loss.

## 20. 可換股票據(續)

### 於二零二零年發行之可換股票據(續)

二零二零年可換股票據可按各持有人的選擇不時將全部或部分按每股3.30美元(除若干例外情況外,可按其後以較低發行價發行AESE普通股的相同價格轉換調整)(「持有人轉換價」)轉換為AESE普通股股份(「持有人轉換權」,連同股票結算權,統稱「股權轉換權」);然而,惟各方不得實施有關轉換以致票據持有人(連同其聯屬人士)擁有超過於緊隨轉換生效後AESE發行在外普通股數目的4.99%(「實益擁有權限制」)。各持有人待通知AESE後,可選擇增加或減少其實益擁有權限制,惟實益擁有權限制不得超過9.99%。

截至二零二一年十二月三十一日止年度,剩餘未償還本金582,000美元轉換為AESE普通股。

於截至二零二一年六月三十日止六個月,轉換可換股票據的收益人民幣5,921,000元計入損益。

### 於二零一九年發行之可換股票據

於二零一九年五月十五日,本公司之非全資附屬公司AESE發行本金額合共4,000,000美元(相當於約人民幣26,479,000元)之可換股票據(「二零一九年可換股票據」)。二零一九年可換股票據按年利率12%計息,須於每年後繳付。二零一九年可換股票據將於十二個月內到期,而本集團將於到期日按本金額的100%贖回。

倘合資格融資作實,票據持有人有權將二零一九年可換股票據轉換為Allied Esports或Black Ridge的股本證券(「換股股本證券」)。將向票據持有人發行的換股股本證券數目將相當於(i)轉成換股股本證券的可換股票據的本金金額,除以(ii)8.50美元(「轉換價」)之積。二零一九年可換股票據入賬為按公允值計入損益的金融負債。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 20. CONVERTIBLE NOTES (Continued)

### Convertible Notes issued in 2019 (Continued)

On 5 August 2019, pursuant to the amendment agreements, 2019 Convertible Notes are secured by all property and assets owned by AESE and its subsidiaries (after the Spin-off completed in 2019). The mature date amended matured on 23 August 2020 (the “**Maturity Date**”). The 2019 Convertible Notes were convertible into shares of AESE common stock at any time before the Maturity Date at a conversion price of US\$8.50 per share. Further, the minimum interest to be paid under each 2019 Convertible Notes shall be the greater of (a) 18 months of accrued interest at 12% per annum; or (b) the sum of the actual interest accrued plus 6 months of additional interest at 12% per annum. In the event of default, the 2019 Convertible Notes shall become immediately due and payable upon the written notice of the holder.

On 8 June 2020, principal amount of US\$2,000,000 (equivalent to approximately RMB13,807,000) was repaid in cash together with accrued interest.

Further, on 8 June 2020, the Group and the noteholders of the two remaining outstanding in the aggregate principal amount of US\$2,000,000, entered into a Secured Convertible Note Modification (Extension) Agreement with the Group pursuant to which, among other things, the noteholders agreed to extend the maturity date of their respective 2019 Convertible Notes to 23 February 2022. Interest on the 2019 Convertible Notes will continue to accrue at 12.0% per year and may be prepaid without penalty. The remaining provisions of the 2019 Convertible Notes remain unchanged and in effect.

The 2019 Convertible Notes are secured by the WPT business. Accordingly, it will necessary to pay-off the 2019 Convertible Notes and the related interest payable upon the closing of the disposal of WPT business. Hence, the 2019 Convertible Notes and the related accrued interest have been classified as current liabilities as of 31 December 2020.

## 20. 可換股票據(續)

### 於二零一九年發行之可換股票據(續)

於二零一九年八月五日，根據修訂協議，二零一九年可換股票據由AESE及其附屬公司擁有之所有物業及資產作抵押(於分拆於二零一九年完成後)。已修訂之到期日已於二零二零年八月二十三日(「到期日」)到期。二零一九年可換股票據可於到期日之前隨時按轉換價每股8.50美元轉換為AESE普通股之股份。此外，根據每張二零一九年可換股票據將予繳付之最低利息須為下列各項之較高者：(a)按年息率12%計算之18個月累計利息；或(b)實際累計利息另加按年息率12%計算之6個月額外利息之和。倘發生違約事件，二零一九年可換股票據須即時到期且在持有人接獲書面通知後即時繳付。

於二零二零年六月八日，本金額2,000,000美元(相當於約人民幣13,807,000元)已以現金連同累計利息償還。

此外，於二零二零年六月八日，本集團與兩筆餘下未償還本金總額為2,000,000美元的票據持有人訂立有抵押可換股票據修訂(延長)協議，據此(其中包括)，有關票據持有人同意將彼等各自二零一九年可換股票據之到期日延長至二零二二年二月二十三日。二零一九年可換股票據之利息將按年息率12.0%繼續累計，並可預付，無須支付罰金。二零一九年可換股票據之餘下撥備繼續維持不變且具有效力。

二零一九年可換股票據由WPT業務作抵押。因此，於出售WPT業務交割後必須結清二零一九年可換股票據及相關應付利息。因此，二零一九年可換股票據及相關應計利息已於二零二零年十二月三十一日分類為流動負債。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 20. CONVERTIBLE NOTES (Continued)

### Convertible Notes issued in 2019 (Continued)

During the year ended 31 December 2021, the remaining principal amount of US\$2,000,000 (equivalent to approximately RMB12,905,000) was repaid in cash together with accrued interest.

The movements of Convertible Notes are as follows:

## 20. 可換股票據(續)

### 於二零一九年發行之可換股票據(續)

截至二零二一年十二月三十一日止年度，剩餘本金額2,000,000美元(相當於約人民幣12,905,000元)連同應計利息已以現金償還。

可換股票據的變動載列如下：

		2022 二零二二年 RMB'000 人民幣千元	2021 二零二一年 RMB'000 人民幣千元
As at 1 January (Audited)	於一月一日(經審核)	—	23,344
Conversion to shares of a subsidiary – AESE	轉換為一間附屬公司 – AESE 之股份	—	(3,766)
Gain on conversion of Convertible Notes	轉換可換股票據的收益	—	(5,916)
Exchange difference	匯兌差額	—	(185)
As at 30 June (Unaudited)	於六月三十日(未經審核)	—	13,477

## 21. LOAN PAYABLES

- (a) The amount represents US\$907,000 loans under Paycheck Protection Program (“PPP Loans”) in the United States. The amount is interest-bearing from 0.98% to 1.00% per annum and mature in Year 2022. In August 2021, AESE was awarded full forgiveness of the PPP loans and accrued interest thereon.
- (b) The amount was converted from Accrued Interest (Note 20). The amount is interest-bearing at 12% per annum and mature on 23 February 2022. During the year ended 31 December 2021, AESE repaid the bridge loan in full.

## 21. 應付貸款

- (a) 該款項指美國薪酬保障計劃項下的貸款907,000美元(「PPP貸款」)。該款項按年利率0.98%至1.00%計息，並於二零二二年到期。於二零二一年八月，AESE獲全面寬免PPP貸款及其應計利息。
- (b) 該款項轉換自應計利息(附註20)。該款項按年利率12%計息，並於二零二二年二月二十三日到期。於截至二零二一年十二月三十一日止年度，AESE已悉數償還該階段貸款。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 22. LEASE LIABILITIES

## 22. 租賃負債

		As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
Total minimum lease payments:	最低租賃付款總額：		
Due within one year	於一年內到期	12,812	11,786
Due in the second to fifth year	於第二至五年內到期	46,326	46,824
Due after the fifth year	於第五年後到期	10,133	14,892
		<b>69,271</b>	73,502
Future finance charges on leases liabilities	租賃負債的未來融資收費	<b>(14,677)</b>	(16,314)
Present value of leases liabilities	租賃負債的現值	<b>54,594</b>	57,188
Present value of minimum lease payments:	最低租賃付款的現值：		
Due within one year	於一年內到期	8,494	7,457
Due in the second to fifth year	於第二至五年內到期	36,397	35,774
Due after the fifth year	於第五年後到期	9,703	13,957
		<b>54,594</b>	57,188
Less: Portion due within one year included under current liabilities	減：已計入流動負債的於一年內到期部分	<b>(8,494)</b>	(7,457)
Portion due after one year included under non-current liabilities	已計入非流動負債的於一年後到期部分	<b>46,100</b>	49,731

The lease liabilities arising from leases of buildings and eSports arena.

During the six-months ended 30 June 2022, the total cash outflows for the leases for continuing and discontinued operations are RMB1,265,000 (six months ended 30 June 2021: RMB7,382,000).

租賃樓宇及電子競技場產生租賃負債。

截至二零二二年六月三十日止六個月，持續及已終止經營業務之租賃的現金流出總額為人民幣1,265,000元(截至二零二一年六月三十日止六個月：人民幣7,382,000元)。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 23. SHARE-BASED COMPENSATION TRANSACTIONS

##### (a) Management Pre-IPO Share Option Scheme of the Company in 2014

Details of the Management Pre-IPO Share Option Scheme have been set out in the Group's annual financial statements for the year ended 31 December 2021.

#### 23. 以股份為基礎的酬金交易

##### (a) 二零一四年本公司管理層首次公開發售前購股權計劃

管理層首次公開發售前購股權計劃的詳情載於本集團截至二零二一年十二月三十一日止年度的年度財務報表。

	Exercisable period	Exercise price per share	Outstanding as at 1 January 2022 and 30 June 2022
	行使期	每股行使價 US\$ 美元	於二零二二年一月一日及二零二二年六月三十日尚未行使
<b>Former directors</b> 前董事	1 July 2017 to 30 June 2026 二零一七年七月一日至 二零二六年六月三十日	0.16714303	41,702,128
<b>Former employees</b> 前僱員	20 February 2015 to 19 February 2024 二零一五年二月二十日至 二零二四年二月十九日	0.16714303	4,517,802
			46,219,930

During the six months ended 30 June 2022, there was no movement in number of share options.

於截至二零二二年六月三十日止六個月，購股權數目概無變動。

##### (b) Share Option Scheme adopted by the Company in November 2014

Details of the 2014 Share Option Scheme have been set out in the Group's annual financial statements for the year ended 31 December 2021.

##### (b) 本公司於二零一四年十一月採納的購股權計劃

二零一四年購股權計劃的詳情載於本集團截至二零二一年十二月三十一日止年度的年度財務報表。



## Notes to the Interim Consolidated Financial Statements (Continued)

中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 23. SHARE-BASED COMPENSATION TRANSACTIONS (Continued)

#### (b) Share Option Scheme adopted by the Company in November 2014 (Continued)

Movements in the number of share options during the six months ended 30 June 2022 are as follows:

### 23. 以股份為基礎的酬金交易 (續)

#### (b) 本公司於二零一四年十一月採納的購股權計劃(續)

於截至二零二二年六月三十日止六個月，購股權數目變動如下：

Exercisable period	Exercise price per share	Outstanding	Granted during the period	Exercised during the period	Forfeited during the period	Outstanding
		as at 1 January 2022				as at 30 June 2022
行使期	每股行使價 HK\$ 港元	於二零二二年一月一日尚未行使	期內授出	期內行使	期內沒收	於二零二二年六月三十日尚未行使
<b>Former Directors</b> 5 January 2015 to 4 January 2025	2.67	23,520,000	—	—	—	23,520,000
<b>前董事</b> 二零一五年一月五日至二零二五年一月四日						
8 January 2016 to 7 January 2026	5.506	7,840,000	—	—	—	7,840,000
二零一六年一月八日至二零二六年一月七日						
<b>Employees</b> 5 January 2015 to 4 January 2025	2.67	18,223,839	—	—	—	18,223,839
<b>僱員</b> 二零一五年一月五日至二零二五年一月四日						
9 July 2015 to 8 July 2025	4.402	12,407,500	—	—	(1,887,500)	10,520,000
二零一五年七月九日至二零二五年七月八日						
17 May 2016 to 16 May 2026	3.684	700,000	—	—	—	700,000
二零一六年五月十七日至二零二六年五月十六日						
7 September 2016 to 6 September 2026	3.95	1,190,000	—	—	—	1,190,000
二零一六年九月七日至二零二六年九月六日						
28 April 2017 to 27 April 2027	2.886	120,000	—	—	—	120,000
二零一七年四月二十八日至二零二七年四月二十七日						
		64,001,339	—	—	(1,887,500)	62,113,839

During the six months ended 30 June 2022, no options were granted.

於截至二零二二年六月三十日止六個月，概無授出購股權。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 23. SHARE-BASED COMPENSATION TRANSACTIONS (Continued)

#### (c) Share Award Scheme adopted by the Company in May 2017

Details of the Share Award Scheme adopted by the Company in May 2017 (the “Share Award Scheme”) have been set out in the Group’s annual financial statements for the year ended 31 December 2021.

Movements in the number of shares held for the Share Award Scheme and awarded shares for the six months ended 30 June 2022 are as follows:

### 23. 以股份為基礎的酬金交易 (續)

#### (c) 本公司於二零一七年五月採納的股份獎勵計劃

本公司於二零一七年五月所採納股份獎勵計劃(「股份獎勵計劃」)的詳情載於本集團截至二零二一年十二月三十一日止年度的年度財務報表。

截至二零二二年六月三十日止六個月的股份獎勵計劃所持股份及獎勵股份數目變動如下：

	Notes 附註	2022 二零二二年		2021 二零二一年	
		Weighted average fair value per share 每股加權 平均公允值 RMB 人民幣	Number of share award 數目	Weighted average fair value per share 每股加權 平均公允值 RMB 人民幣	Number of share award 數目
As at 1 January (Audited) 於一月一日(經審核)		0.39	38,013,483	0.83	4,000,000
Granted 已授出	(i)	—	—	0.34	1,213,483
As at 30 June (Unaudited) 於六月三十日(未經審核)		0.39	38,013,483	0.73	5,213,483
Vested as at 30 June 於六月三十日獲歸屬	(ii)	0.44	18,258,989	1.38	1,904,494

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 23. SHARE-BASED COMPENSATION TRANSACTIONS (Continued)

##### (c) Share Award Scheme adopted by the Company in May 2017 (Continued)

Notes:

- (i) The fair value of the awarded shares was calculated based on the market price of the Company's shares at the respective grant date. The expected dividends during the vesting period have taken into account when assessing the fair value of these awarded shares.
- (ii) 679,495 shares were vested during the six months ended 30 June 2022 and 18,258,989 shares were vested as at 30 June 2022 (as at 31 December 2021: 17,579,494 shares).

##### (d) Equity Incentive Plan adopted by the Company's subsidiary, AESE in 2020

Details of the Equity Incentive Plan adopted by the Company's subsidiary, AESE in 2020 (the "AESE's Incentive Plan") have been set out in the Group's annual financial statements for the year ended 31 December 2021.

#### 23. 以股份為基礎的酬金交易 (續)

##### (c) 本公司於二零一七年五月採納的股份獎勵計劃(續)

附註：

- (i) 獎勵股份之公允值乃根據本公司股份於各授出日期的市場價計算。在評估該等獎勵股份之公允值時，已計入歸屬期內之預計股息。
- (ii) 截至二零二二年六月三十日止六個月有679,495股股份獲歸屬及於二零二二年六月三十日有18,258,989股股份獲歸屬(於二零二一年十二月三十一日：17,579,494股股份)。

##### (d) 本公司附屬公司AESE於二零二零年採納之股權激勵計劃

本公司附屬公司AESE於二零二零年採納之股權激勵計劃(「AESE激勵計劃」)的詳情載於本集團截至二零二一年十二月三十一日止年度的年度財務報表。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

### 23. SHARE-BASED COMPENSATION TRANSACTIONS (Continued)

#### (d) Equity Incentive Plan adopted by the Company's subsidiary, AESE in 2020 (Continued)

Movements in the number of shares held for the AESE's Incentive Plan for the six months ended 30 June 2022 are as follows:

Exercisable period 行使期	Exercise price per share 每股行使價 US\$ 美元	Outstanding as at 1 January 於一月一日 尚未行使	Granted during the period 期內授出	Forfeited during the period 期內沒收	Exercised during the period 期內行使	Outstanding as at 30 June 於六月三十日 尚未行使
<b>AESE's Directors</b> <b>AESE 董事</b>						
20 September 2019 to 19 September 2029 二零一九年九月二十日至二零一九年九月十九日	5.66	280,000	—	—	—	280,000
21 November 2019 to 20 November 2029 二零一九年十一月二十一日至二零一九年十一月二十日	4.09	1,425,000	—	—	—	1,425,000
1 July 2020 to 30 June 2030 二零二零年七月一日至二零三零年六月三十日	2.11	80,000	—	—	—	80,000
6 August 2020 to 5 August 2030 二零二零年八月六日至二零三零年八月五日	2.17	120,000	—	—	—	120,000
13 July 2021 to 11 November 2031 二零二一年七月十三日至二零三一年十一月十一日	2.21	350,000	—	—	—	350,000
6 May 2021 to 5 May 2031 二零二一年五月六日至二零三一年五月五日	2.48	160,000	—	—	—	160,000
		2,415,000	—	—	—	2,415,000
Weighted average exercise price per share (US\$) 每股加權平均行使價(美元)		3.73				3.73
— Equivalent to approximately RMB per share — 每股相當於約人民幣		23.76				24.99
Weighted average remaining contractual life of options outstanding at 30 June 2022 於二零二二年六月三十日尚未行使購股權加權平均剩餘合約有效期						6.69 years 6.69年
Number of options exercisable at 30 June 2022 於二零二二年六月三十日可行使購股權數目						1,360,000

(f) The Group recognised a total expense of RMB5,456,000 for the six months ended 30 June 2022 (six months ended 30 June 2021: RMB6,666,000) in relation to the above share awards and share options granted by the shareholders or the Company, and the share-based compensation expense were shown as a separate item on the face of the consolidated statement of profit or loss and other comprehensive income.

### 23. 以股份為基礎的酬金交易 (續)

#### (d) 本公司附屬公司AESE於二零二零年採納之股權激勵計劃(續)

截至二零二二年六月三十日止六個月AESE激勵計劃所持股份數目變動如下：

(f) 於截至二零二二年六月三十日止六個月，本集團就股東或本公司授出的上述股份獎勵及購股權確認的總開支為人民幣5,456,000元(截至二零二一年六月三十日止六個月：人民幣6,666,000元)，而以股份為基礎的酬金開支於綜合損益及其他全面收益表列為單獨項目。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 24. COMMITMENTS

### Lease commitments

At the reporting date, the lease commitments for short term leases are as follows:

Within one year	一年內	337	413
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## 24. 承擔

### 租賃承擔

於報告日期，短期租賃的租賃承擔如下：

As at 30 June 2022 於二零二二年 六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核)	As at 31 December 2021 於二零二一年 十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核)
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## 25. SIGNIFICANT RELATED PARTY TRANSACTIONS

In addition to the transactions/information disclosed elsewhere in the Interim Financial Statements, during the period, the Group had the following material transactions with related parties:

### (a) Key management personnel remuneration

Key management of the Group are members of the board of directors and senior management. Included in employee benefit expenses are key management personnel remuneration which includes the following expenses:

		Six months ended 30 June 截至六月三十日止六個月 2022 二零二二年 RMB'000 人民幣千元 (Unaudited) (未經審核)	2021 二零二一年 RMB'000 人民幣千元 (Unaudited) (未經審核) (restated) (重列)
Directors' fees	董事袍金	1,218	1,009
Basic salaries and allowances	基本薪金及津貼	2,604	2,642
Discretionary bonus	酌情花紅	—	255
Retirement benefit scheme contributions	退休福利計劃供款	194	187
Share-based compensation	以股份為基礎的酬金	1,419	124
		5,435	4,217

## 25. 重大關聯方交易

除於本中期財務報表其他章節所披露的交易/資料外，期間本集團與關聯方進行的重大交易如下：

### (a) 主要管理層人員酬金

本集團主要管理層為董事會成員及高級管理層。計入僱員福利開支的主要管理層人員酬金包括以下開支：

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 26. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

The following table presents financial assets and liabilities measured at fair value in the consolidated statement of financial position in accordance with the fair value hierarchy. The hierarchy groups financial assets and liabilities into three levels based on the relative reliability of significant inputs used in measuring the fair value of these financial assets and liabilities. The fair value hierarchy has the following levels:

Level 1: quoted prices (unadjusted) in active markets for identical assets and liabilities;

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The level in the fair value hierarchy within which the financial asset or liability is categorised in its entirety is based on the lowest level of input that is significant to the fair value measurement.

#### 26. 金融工具的公允值計量

下表根據公允值層級列示綜合財務狀況表中按公允值計量的金融資產及負債。該層級根據用於計量該等金融資產及負債公允值重大輸入數據的相對可靠性將金融資產及負債分為三個級別。公允值層級如下：

第一層級：同類資產及負債於活躍市場的報價(未經調整)；

第二層級：除第一級計入的報價外，自資產或負債可直接(即價格)或間接(自價格衍生)觀察的輸入數據；及

第三層級：並非基於可觀察市場數據(即不可觀察輸入數據)的資產或負債的輸入數據。

根據對公允值計量有重大影響的輸入數據的最低層級按公允值層級將金融資產或金融負債全面加以分類。



## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

## 26. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued) 26. 金融工具的公允值計量(續)

The financial assets and liabilities measured at fair value in the consolidated statement of financial position are grouped into the fair value hierarchy as follows:

綜合財務狀況表中按公允值計量的金融資產及負債組合成以下公允值層級：

As at 30 June 2022 (Unaudited)

於二零二二年六月三十日(未經審核)

		Note 附註	Level 1 第一層級 RMB'000 人民幣千元	Level 2 第二層級 RMB'000 人民幣千元	Level 3 第三層級 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>Assets</b>	<b>資產</b>					
Digital assets	數字資產	(a)	428	—	—	428
Financial assets at FVTPL	按公允值計入損益的金融資產					
Unlisted equity investments	非上市股本投資	(b)	—	—	46,341	46,341
Net fair values	公允值淨值		428	—	46,341	46,769

As at 31 December 2021 (Audited)

於二零二一年十二月三十一日(經審核)

		Note 附註	Level 1 第一層級 RMB'000 人民幣千元	Level 2 第二層級 RMB'000 人民幣千元	Level 3 第三層級 RMB'000 人民幣千元	Total 總計 RMB'000 人民幣千元
<b>Assets</b>	<b>資產</b>					
Financial assets at FVTPL	按公允值計入損益的金融資產					
Unlisted equity investments	非上市股本投資	(b)	—	—	56,192	56,192
Net fair values	公允值淨值		—	—	56,192	56,192

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 26. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Continued)

During the six months ended 30 June 2022, there were no transfers between Level 1 and Level 2, or transfers into or out of Level 3 (six months ended 30 June 2021: nil).

Notes:

##### (a) Digital assets

The fair value of digital assets is determined based on quoted prices on the active exchange(s) that the management has determined is the principal market for Ether.

##### (b) Unlisted equity investments

The fair value of unlisted equity investments is determined with reference to combinations of various factors including net assets values of the unlisted equity investments. The fair value measurement is positively correlated to the factors including net assets values.

The reconciliation of the carrying amounts of the Group's financial instruments classified within Level 3 of the fair value hierarchy is as follows:

#### 26. 金融工具的公允值計量(續)

截至二零二二年六月三十日止六個月，第一層級與第二層級之間並無轉撥，亦無轉入或轉出第三層級(截至二零二一年六月三十日止六個月：無)。

附註：

##### (a) 數字資產

數字資產之公允值根據管理層已確定為以太幣主要市場之活躍交易所報價釐定。

##### (b) 非上市股本投資

非上市股本投資的公允值乃經參考非上市股本投資的資產淨值等多項因素的合併影響而釐定。公允值計量與資產淨值等因素有正比關係。

分類為公允值層級第三級內的本集團金融工具賬面值對賬如下：

		2022 二零二二年 RMB'000 人民幣千元	2021 二零二一年 RMB'000 人民幣千元
<b>Unlisted equity investments</b>	<b>非上市股本投資</b>		
As at 1 January (Audited)	於一月一日(經審核)	56,192	69,683
Additions	添置	—	5,000
Repayment of principals	償還本金	(9,851)	(6,740)
Gain on disposal of financial assets at fair value through profit or loss	出售按公允值計入損益之金融資產之收益	—	(110)
As at 30 June (Unaudited)	於六月三十日(未經審核)	46,341	67,833

Fair value gain or loss on unlisted equity investment is recognised in profit or loss and included under "Fair value changes of financial assets at fair value through profit or loss".

非上市股本投資的公允值收益或虧損於損益確認，並計入「按公允值計入損益之金融資產之公允值變動」。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 27. DISCONTINUED OPERATIONS

- (a) Profit/(Loss) for the six months ended 30 June 2021 from discontinued operations of the Disposal Group are as follows:

#### 27. 已終止經營業務

- (a) 截至二零二一年六月三十日止六個月，來自出售組別已終止經營業務的溢利/(虧損)如下：

Six months ended  
30 June 2021  
截至二零二一年  
六月三十日  
止六個月  
RMB'000  
人民幣千元  
(Unaudited)  
(未經審核)

<b>Revenue</b>	<b>收入</b>	78,820
Cost of revenue	收入成本	(25,307)
<b>Gross profit</b>	<b>毛利</b>	53,513
Other income	其他收益	4,465
Selling and marketing expenses	銷售及市場推廣費用	(3,203)
Administrative expenses	行政開支	(23,710)
Share-based compensation expense	以股份為基礎的酬金開支	—
Finance costs	融資成本	(1,240)
<b>Profit before income tax</b>	<b>除所得稅前溢利</b>	29,825
Income tax expense	所得稅開支	—
<b>Profit after tax for the period</b>	<b>期內除稅後溢利</b>	29,825

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 27. DISCONTINUED OPERATIONS (Continued)

- (b) The cash flows of discontinued operations of the Disposal Group are as follows:

#### 27. 已終止經營業務(續)

- (b) 出售組別已終止經營業務之現金流量如下：

Six months ended  
30 June 2021  
截至二零二一年  
六月三十日  
止六個月  
RMB'000  
人民幣千元  
(Unaudited)  
(未經審核)

Net cash flows from operating activities	經營活動所得現金流量淨值	19,523
Net cash flows used in investing activities	投資活動所用現金流量淨值	(9,477)
Net cash flows used in financing activities	融資活動所用現金流量淨值	(7,499)
Net cash inflows	現金流入淨額	2,547

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 28. CONTINGENT LIABILITIES

- (a) On 30 May 2015, Beijing Lianzhong, a consolidated affiliated entity of the Company, entered into a cooperation agreement as supplemented by a supplemental agreement to the cooperation agreement dated 30 June 2016 (collectively, the “**Cooperation Agreements**”) with Tianjin Zhongqi Weiye Sports Development Co., Ltd. (天津中棋惟業體育發展有限公司) (“**Tianjin Zhongqi**”), an associate of the Company, and the Board and Card Games Administrative Center of the General Administration of Sport of China (國家體育總局棋牌運動管理中心) in respect of the Board and Card Integrated Business Internet Management Project (棋牌綜合業務網絡化管理項目).

In November 2021, Beijing Lianzhong and Tianjin Zhongqi received a notice of arbitration from the Beijing Arbitration Commission (北京仲裁委員會) enclosing an application for arbitration dated 22 October 2021 filed by the Board and Card Games Administrative Center of the General Administration of Sport of China (國家體育總局棋牌運動管理中心), the Chinese Weiqi Association (中國圍棋協會), the Chinese International Chess Association (中國國際象棋協會), the Chinese Chess Association (中國象棋協會), the Chinese Bridge Association (中國橋牌協會) and the Chinese International Checkers Association (中國國際跳棋協會) (collectively known as the “**Applicants**”) with the Beijing Arbitration Commission against Beijing Lianzhong (as the first respondent) and Tianjin Zhongqi (as the second respondent) for a claim of damages in respect of the arbitration proceedings and the aggregate amount of damages claimed by the Applicants is approximately RMB90 million. As at the date of this report, the arbitration proceedings are still in progress and no arbitral award has been made.

Further details of the arbitration proceedings are set out in the Company’s announcement dated 3 December 2021.

According to the legal advice, it is not probable that the above claims against Beijing Lianzhong to be successful. Therefore, the directors of the Company do not expect the outcome of the legal claim to have a material effect on the Group’s financial statements.

#### 28. 或然負債

- (a) 於二零一五年五月三十日，本公司合併聯屬實體北京聯眾與本公司聯營公司天津中棋惟業體育發展有限公司(「天津中棋」)及國家體育總局棋牌運動管理中心就棋牌綜合業務網絡化管理項目訂立合作協議(經日期為二零一六年六月三十日的合作協議之補充協議所補充)(統稱為「該等合作協議」)。

於二零二一年十一月，北京聯眾及天津中棋接獲北京仲裁委員會的仲裁通知，當中附載日期為二零二一年十月二十二日由國家體育總局棋牌運動管理中心、中國圍棋協會、中國國際象棋協會、中國象棋協會、中國橋牌協會及中國國際跳棋協會(統稱為「申請人」)向北京仲裁委員會提交針對北京聯眾(作為第一被申請人)及天津中棋(作為第二被申請人)的仲裁申請，要求就仲裁程序索取損害賠償，申請人索償的損害賠償總額約為人民幣90百萬元。於本報告日期，仲裁程序仍在進行中，尚未作出仲裁裁決。

有關仲裁程序的進一步詳情載於本公司日期為二零二一年十二月三日的公告。

根據法律意見，上述針對北京聯眾的索償不太可能成功。因此，本公司董事預計法律索償的結果將不會對本集團的財務報表造成重大影響。

## Notes to the Interim Consolidated Financial Statements (Continued)

### 中期綜合財務報表附註(續)

For the six months ended 30 June 2022 截至二零二二年六月三十日止六個月

#### 28. CONTINGENT LIABILITIES (Continued)

- (b) In February 2021, a service provider commenced a litigation against Beijing Lianzhong for repayment of service fees and other expenses amounted to RMB3,045,000. During the legal proceeding, an amount of RMB3,045,000 in Beijing Lianzhong's bank account was frozen by the court. This amount was included in the Group's restricted bank balances as at 30 June 2022 and 31 December 2021 (Note 18). As at 30 June 2022, according to the legal advice, it is probable that Beijing Lianzhong will win the case and no repayment or compensation is expected. The directors of the Company do not expect the outcome of the litigation to have a material effect on the Group's financial statements.

#### 29. EVENTS AFTER THE REPORTING DATE

Regarding the litigation as disclosed in Note 28(b), on 17 August 2022, the court made a final judgment that Beijing Lianzhong won the case and no prepayment or compensation was required to be made by Beijing Lianzhong to the service provider. The service provider was demanded by the court to repay Beijing Lianzhong part of the service fees of a net amount of RMB700,000. Beijing Lianzhong has submitted an application to the court requesting the release of the related frozen bank account.

The directors of the Company do not consider the outcome of the litigation to have a material effect on the Group's financial statements.

#### 28. 或然負債(續)

- (b) 於二零二一年二月，一名服務供應商開始向北京聯眾提起訴訟，要求償還服務費及其他開支人民幣3,045,000元。於訴訟過程中，北京聯眾銀行賬戶的款項人民幣3,045,000元遭法院凍結。於二零二二年六月三十日及二零二一年十二月三十一日，該款項計入本集團的受限制銀行結餘(附註18)。於二零二二年六月三十日，根據法律意見，北京聯眾勝訴的可能性較大，預計毋須作出償還或賠償。本公司董事預計訴訟的結果將不會對本集團的財務報表造成重大影響。

#### 29. 報告日期後事項

有關附註28(b)所披露之訴訟，於二零二二年八月十七日，法院作出最終判決，北京聯眾勝訴且北京聯眾無須向服務供應商預付或賠償任何金額。法院要求服務供應商向北京聯眾償還部分服務費淨額為人民幣700,000元。北京聯眾已向法院提交申請，要求解除相關凍結銀行賬戶。

本公司董事不認為訴訟結果對本集團的財務報表有重大影響。

