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Doumob

豆盟科技有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

(Stock Code 股份代號: 1917)

ANNUAL RESULTS ANNOUNCEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

截至2023年12月31日止年度的 全年業績公告

The board of Directors (the “**Board**”) of Doumob (the “**Company**”) announces the audited consolidated annual results of the Group for the year ended 31 December 2023 (“**Annual Results**”) together with the comparative information for the year ended 31 December 2022. The Annual Results have been prepared in accordance with the HKFRS and audited by BDO Limited, the auditor of the Company. In addition, the Annual Results have also been reviewed by the Audit Committee.

豆盟科技有限公司（「**本公司**」）董事會（「**董事會**」）宣佈本集團截至2023年12月31日止年度的經審核綜合全年業績（「**全年業績**」），連同截至2022年12月31日止年度的比較資料。全年業績乃根據香港財務報告準則編製，並已經由本公司核數師香港立信德豪會計師事務所有限公司審核。此外，全年業績亦已經由審核委員會審閱。

FINAL RESULTS

For the year ended 31 December 2023, the Group’s loss and other comprehensive income attributable to owners of the Company was RMB7.5 million as compared to the loss and other comprehensive income attributable to owners of the Company was RMB54.3 million for the corresponding period of last year. The basic loss per share for the year ended 31 December 2023 was RMB0.003 (2022: basic loss per share was RMB0.024).

末期業績

截至2023年12月31日止年度，本集團的本公司擁有人應佔虧損及其他全面收益為人民幣7.5百萬元，上年同期本公司擁有人應佔虧損及其他全面收益則為人民幣54.3百萬元。截至2023年12月31日止年度的每股基本虧損為人民幣0.003元（2022年：每股基本虧損為人民幣0.024元）。

FINAL DIVIDEND

The Board does not recommend the payment of final dividend for the year ended 31 December 2023.

末期股息

董事會並不建議派付截至2023年12月31日止年度的末期股息。

MANAGEMENT DISCUSSION AND ANALYSIS

OVERVIEW

As an innovative online marketing service provider in China, our mission is to "make every connection more effective". On the one hand, through our proprietary interactive effect advertising platform and based on the H5 video interactive advertising technology, we serve a huge number of advertisers and media publishers on the mobile side of the internet in China, providing targeted and diversified advertising and marketing solutions to advertisers and helping clients reach effective users efficiently; on the other hand, based on the rich technology and experience we have accumulated in the field of live-broadcasting, we provide brand clients with operation services and technical support of one-stop online marketing solutions such as brand marketing and planning, short video production and placement, and live-broadcasting operation and market sales, and develop and incubate new categories of products and brands by combining supply chain resources and online marketing channels.

BUSINESS REVIEW

During the Reporting Period, the Group successfully achieved solid revenue growth through the layout in the new media services segment and cross-border e-commerce business segment on platforms such as Douyin, and accumulated a gross merchandise volume ("GMV") of approximately RMB200.0 million, which drove the rapid growth of the Group's overall business operations and financial performance. The total revenue increased by 46.9% from RMB51.3 million in the twelve months ended 31 December 2022 to RMB75.3 million in the twelve months ended 31 December 2023. The net loss was RMB7.5 million, compared to that of RMB54.3 million in the year 2022.

管理層討論與分析

概覽

作為中國創新的線上營銷服務商，我們的使命是「讓每一次連接更有效」。一方面，我們通過專有的互動式效果廣告平台，基於H5視頻互動廣告技術，服務中國互聯網移動端海量的廣告主和媒體發佈者，面對廣告主提供針對性且多元化的廣告營銷方案，幫助客戶高效觸達有效用戶；另一方面，基於我們在直播領域積累的豐富技術和經驗，為品牌客戶提供品牌營銷策劃、短視頻製作與投放、以及直播運營市場銷售等一站式線上營銷解決方案的運營服務與技術支持，並結合供應鏈資源和線上營銷渠道，開發和孵化新品類產品和品牌。

業務回顧

於報告期間，本集團通過佈局抖音等平台的新媒體服務板塊及跨境電商業務板塊，成功實現了營收的穩健增長，累計完成商品交易總額(GMV)約人民幣兩億元，帶動了本集團整體業務經營和財務表現快速增長。總營收從截至2022年12月31日止十二個月的人民幣51.3百萬元增加46.9%至截至2023年12月31日止十二個月的人民幣75.3百萬元。淨虧損為人民幣7.5百萬元，而2022年度淨虧損為人民幣54.3百萬元。

In the face of huge user demand and complex and changeable market environment, we strived to build a matrix operation model to provide brand clients with comprehensive one-stop new media marketing solutions. With our mature and excellent live-broadcasting team and rich operation experience, we have covered a wider customer base through innovative marketing strategies, so as to satisfy the needs and shopping habits of different users, and bring brand clients with higher exposure and sales.

During the Reporting Period, in order to ensure the Group's correct, long-term and healthy development and profitability, we have actively expanded brand clients in different categories, striving to satisfy the consumption needs of more scenarios. Our live streaming operation has covered a wide range of categories such as beverages, snacks, instant food and coffee, providing brand clients with uninterrupted live streaming during major periods of the day, and continuously promoting the Group's ecological capabilities in the new media marketing market.

In the overseas marketing business segment, we have maintained a reasonable investment of resources and utilised our existing technological level and comprehensive service capabilities to meet the overseas marketing needs of our clients, so as to promote the implementation of the Group's diversified development strategy, and further enrich our clientele and broaden our business coverage.

OUTLOOK FOR 2024

Looking ahead, we will continue to follow our long-term development strategy of "altruism is the only way to benefit oneself" and based on our customer service to provide more efficient and stable sales and promotions for our brand clients; and will be providing richer products, better services and more convenient shopping channels for our consumer clients. As a high-quality bridge connecting brands and consumers, we will make the Company's corporate mission of "making every connection more effective" more comprehensively promoted and implemented, so as to continuously improve our operation efficiency and service capabilities.

面對龐大的用戶需求及複雜多變的市場環境，我們努力打造矩陣化運營模式，為品牌客戶提供全方位一站式的新媒體營銷解決方案，我們憑藉成熟的優秀直播團隊和豐富的運營經驗，通過創新的營銷策略，覆蓋了更廣泛的客戶群，滿足不同用戶的需求和購物習慣，為品牌客戶帶來更高的曝光和銷售額。

於報告期間，為確保集團正確、長遠、健康的發展與盈利，我們積極拓展不同品類的品牌客戶，力求滿足更多場景的消費需求。目前我們的直播運營已覆蓋了飲料、零食、速食、咖啡等多個品類，為品牌客戶提供每天主要時段的不間斷直播，不斷提高集團在新媒體營銷市場的生態能力。

在海外營銷業務板塊，我們保持了合理的資源投入，並利用現有的技術水平和綜合服務能力，滿足了客戶的出海營銷需求，推動了本集團多元化發展戰略的實施，進一步豐富了客戶種類，拓寬了業務覆蓋範圍。

2024年展望

展望未來，我們將繼續遵循「利他是利己的唯一途徑」的長遠發展戰略，以服務客戶為本，為品牌客戶提供更高效、更穩定的銷售和推廣；為消費者客戶提供更豐富的產品、更優質的服務和更便利的購物渠道。作為連接品牌方和消費者的優質橋梁，將「讓每一次連接更有效」的公司使命得到更全面的推廣和落實，以持續提升運營效率和服務能力。

We will continue to devote ourselves to improving service quality and creating more competitive technical services. Focusing on different product categories, we will continue to create positive, unique and interesting content, and expand the style of short videos, so as to reach more user groups, attract and retain users. We will strive to provide users with a rich and personalized shopping experience, improve user engagement and stickiness. By enriching the product mix structure of the live broadcasting room, diversifying our live broadcasting room products, expanding the range of SKUs, and by creating hit products, we will strive to satisfy the needs of more users, and attract new users while increase the desire of original users to return.

We will continue to enhance our supply chain management capabilities and actively explore diversified cooperation with different third parties. With a deep understanding of customers' needs, we will link with high-quality manufacturers and enterprises to provide consumers with richer product catalogues, high-quality and cost-effective products, and at the same time, will contribute to the acceleration of rural revitalisation and the deepening of upstream and downstream development of the relevant industries.

We will continue to focus on building and expanding our talent pipeline, attracting and cultivating outstanding talents; and continuously optimise our organisational structure with the aim of creating a learning and service-oriented team. We will pay more attention to the feelings of our employees, and continuously optimise our incentive system, and strive to realise the harmonious unity of maximising the value of our customers and that of our employees.

我們將繼續致力於提升服務質量，打造更具競爭力的技術服務。我們專注於不同產品類別，持續創造積極、獨特和有趣的內容，拓展短視頻風格，覆蓋更多用戶群體，吸引並挽留用戶觀看。通過為用戶提供豐富而個性化的購物體驗，增強用戶參與度極用戶黏性。通過豐富直播間的貨品組合結構，多樣化直播間產品，擴大SKU範圍，並努力打造爆款產品，滿足更多用戶需求，吸引新用戶的同時提升老用戶的回購欲望。

我們將繼續增強供應鏈管理能力，積極探索與不同第三方的多元化合作，憑藉我們對客戶需求的深刻理解，通過鏈接高品質的生產商及企業，為消費者提供更豐富的產品目錄、高品質且高性價比產品的同時，也為加速鄉村振興、深化相關產業上下游發展貢獻價值。

我們將持續注重人才梯隊的建設和擴大，吸引並培養優秀人才，不斷優化組織結構，旨在打造學習型、服務型隊伍；關注員工感受，不斷優化激勵制度，努力實現客戶價值和員工價值的最大化和諧統一。

**YEAR ENDED 31 DECEMBER 2023 COMPARED
TO THE YEAR ENDED 31 DECEMBER 2022**

The following table sets forth the comparative consolidated statements of profit or loss and other comprehensive income for the year ended 31 December 2023 and the year ended 31 December 2022.

**截至2023年12月31日止年度與截至
2022年12月31日止年度比較**

下表載列截至2023年12月31日止年度與截至2022年12月31日止年度比較的綜合損益及其他全面收益表。

		Notes 附註	2023 2023年 (RMB'000) (人民幣千元)	2022 2022年 (RMB'000) (人民幣千元)	Year-on-year change % 同比 變動百分比
Revenue	收益	4	75,329	51,279	46.9%
Cost of services	服務成本		(53,982)	(34,644)	55.8%
Gross profit	毛利		21,347	16,635	28.3%
Other income and other net gains	其他收入及其他收益淨額	5	1,975	3,725	(47.0)%
Change in fair value of:	以下各項的公允值變動：				
– Financial assets at fair value through profit or loss	– 按公允值計入損益的財務資產		3,236	(11,114)	(129.1)%
Selling and distribution expenses	銷售及分銷開支		(9,886)	(9,156)	8.0%
Administrative expenses	行政開支		(24,194)	(44,674)	(45.8)%
Impairment loss on intangible assets	無形資產的減值虧損		–	(8,883)	(100.0)%
Loss before income tax	除所得稅前虧損	6	(7,522)	(53,467)	(85.9)%
Income tax expense	所得稅開支	7	–	(815)	(100.0)%
Loss for the year	年內虧損		(7,522)	(54,282)	(86.1)%
Total comprehensive income for the year attributable to: Owners of the Company	以下人士應佔年內全面 收益總額： 本公司擁有人		(7,522)	(54,282)	(86.1)%
Loss per share:	每股虧損：				
Basic	基本	9(a)	RMB(0.003) 人民幣(0.003)元	RMB(0.024) 人民幣(0.024)元	(87.5)%
Diluted	攤薄	9(b)	RMB(0.003) 人民幣(0.003)元	RMB(0.024) 人民幣(0.024)元	(87.5)%

REVENUE

The following table sets forth the breakdown of the revenue for the year ended 31 December 2023 and 2022:

		For the year ended 31 December 截至12月31日止年度			
		2023 2023年		2022 2022年	
		(RMB'000) (人民幣千元)	(% of total revenue) (佔收益 總額百分比)	(RMB'000) (人民幣千元)	(% of total revenue) (佔收益 總額百分比)
Interactive advertising	互動廣告	49,650	65.9%	40,165	78.4%
Non-interactive advertising	非互動廣告	25,623	34.0%	10,479	20.4%
Others	其他	56	0.1%	635	1.2%
Total	總計	75,329	100.0%	51,279	100.0%

For the year ended 31 December 2023, total revenue was approximately RMB75.3 million, representing an increase of approximately 46.9% as compared with 2022, which was mainly due to 1) the significant growth of interactive marketing services income; and 2) the new introduced overseas advertisement placement business started to generate some revenue, which led to the increase in the overall revenue of the Company.

收益

下表載列我們截至2023年及2022年12月31日止年度的收益明細：

截至2023年12月31日止年度，收益總額約為人民幣75.3百萬元，較2022年增加約46.9%，主要由於1) 互動營銷服務收入大幅增長；及2) 新引入的海外廣告投放業務開始有一定的收入，使公司整體收入有所提高。

COST OF SALES

The cost of sales was approximately RMB54.0 million in 2023, representing an increase of approximately 55.8% as compared with 2022, which was mainly attributable to the increase in purchases from downstream suppliers in line with the increase in total revenue.

GROSS PROFIT AND GROSS PROFIT MARGIN

The gross profit was RMB21.3 million for 2023, representing a year-on-year increase of approximately 28.3% which was mainly attributable to the overall increase in total revenue. The gross profit margin was 28.3% for 2023, as compared with 32.4% for 2022. This decrease was mainly attributable to the new introduced advertisement placement business at the exploration stage with a low gross profit margin and the profitability to be improved.

EXPENSES

Selling and Distribution Expenses

The selling and distribution expenses primarily consist of the sales personnel's salaries and benefits. The selling and distribution expenses were RMB9.9 million for 2023, representing an increase of 8.0% as compared with 2022, which was mainly attributable to the increase in salaries of sales personnel in line with the growth of our business.

銷售成本

我們於2023年的銷售成本約為人民幣54.0百萬元，較2022年增加約55.8%，主要由於隨著收益總額的增加，向下游供應商的採購也相應增加所致。

毛利及毛利率

我們於2023年的毛利為人民幣21.3百萬元，同比增加約28.3%，主要是由於收益總額整體有所增加所致。毛利率於2023年為28.3%，而2022年為32.4%。該減少主要是由於新引入的廣告投放業務在探索階段毛利率不高，盈利能力有待提升。

開支

銷售及分銷開支

我們的銷售及分銷開支主要包括銷售人員薪金及福利。銷售及分銷開支於2023年為人民幣9.9百萬元，較2022年增加8.0%，主要是由於隨著業務的增長銷售人員薪金有所增加所致。

Administrative Expenses

The administrative expenses primarily consist of (i) staff salaries and benefits; (ii) expected credit losses on financial assets; (iii) amortisation and depreciation charges; (iv) legal and professional fee; (v) agent cost; (vi) short term lease expenses; (vii) R&D expenditure; and (viii) auditors' remuneration. The administrative expenses were RMB24.2 million for 2023, representing a decrease of 45.8% as compared with 2022. This was mainly attributable to (1) a decrease in amortisation of intangible assets; (2) a decrease in labour costs as a result of staff optimisation of the Company; and (3) a decrease in third-party agency costs.

Profit or loss on change in fair value of financial assets

In 2023, the fair value gain recorded on the financial assets at fair value through profit or loss amounted to approximately RMB3.2 million (2022: loss on change in fair value of approximately RMB11.1 million), which was mainly attributable to the change in fair value resulting from the improved operation of the unlisted equity investment project companies.

Income Tax Expense

The income tax expense consist of current income tax and deferred income tax. The income tax expense recorded was nil for 2023 (2022: income tax expense of RMB0.8 million) due to corporate losses. The general corporate income tax rate in PRC is 25%. Two subsidiaries of the Group in PRC were approved as High and New Technology Enterprise, and are subjected to a preferential income tax rate of 15% in 2023 (2022: Two subsidiaries were subjected to a preferential income tax rate of 15%).

行政開支

我們的行政開支主要包括(i)員工薪金及福利；(ii)財務資產預期信貸虧損；(iii)攤銷及折舊開支；(iv)法律及專業費用；(v)代理成本；(vi)短期租賃開支；(vii)研發開支；及(viii)核數師酬金。行政開支於2023年為人民幣24.2百萬元，較2022年減少45.8%，主要是由於(1)無形資產攤銷減少；(2)公司人員優化使人工成本減少；及(3)第三方代理成本減少所致。

財務資產之公允值變動損益

於2023年，我們按公允值計入損益之財務資產錄得公允值收益約為人民幣3.2百萬元(2022年：公允值變動損失約人民幣11.1百萬元)，該收益主要來自於非上市股權投資項目公司營運有所好轉導致的公允值變動。

所得稅開支

我們的所得稅開支包括即期所得稅及遞延所得稅。由於企業虧損，2023年沒有錄得所得稅開支(2022年：所得稅開支人民幣0.8百萬元)。一般企業收入在中國的稅率為25%。集團旗下兩家子公司在中國被批准為高新技術企業，並在2023年享受優惠稅率15%(2022年：兩家子公司享受優惠稅率15%)。

NON-HKFRS MEASURES

To supplement the consolidated financial information which is presented in accordance with HKFRS, the Company set forth below the adjusted net loss as an additional financial measure which is not presented in accordance with HKFRS. The Company believe this is meaningful, because the management has eliminated the potential impacts of certain items which were not considered indicative of the operating performance, and this would be useful for investors to compare the financial results directly with those of the peer companies.

Adjusted net loss eliminates the effect of certain non-cash or non-recurring items, namely listing-related expenses and share-based compensation expenses. The term “adjusted net loss” is not defined under HKFRS. The use of adjusted net loss has material limitations as an analytical tool, as adjusted net loss does not include all items that impact the net loss for the year. The following table reconciles the adjusted net loss for the periods indicated to the most directly comparable financial measure calculated and presented in accordance with HKFRS:

非香港財務報告準則的計量

為對我們根據香港財務報告準則呈列的綜合財務資料進行補充，我們於下文載列我們的經調整純虧損作為並非根據香港財務報告準則呈列的其他財務計量。我們相信，此舉具有意義，原因為管理層已經消除並無將之視為我們經營表現指標的若干項目的潛在影響，且其有助投資者將我們的財務業績直接與同業公司的業績進行比較。

經調整純虧損扣除若干非現金或非經常性項目的影響，即上市相關開支及以股份為基礎的酬金開支。經調整純虧損一詞於香港財務報告準則項下未有定義。使用經調整純虧損作為分析工具存在重大限制，原因為經調整純虧損並不包括所有影響我們年內虧損的項目。下表為我們於所示期間的經調整純虧損與根據香港財務報告準則計算及呈列的最直接可比的財務計量的對賬：

		For the year 31 December 截至12月31日止年度	
		2023 2023年 (RMB'000) (人民幣千元)	2022 2022年 (RMB'000) (人民幣千元)
Loss for the year	年內虧損	(7,522)	(54,282)
<i>Add:</i>	<i>加：</i>		
Share-based compensation costs	以股份為基礎的酬金成本	<u>498</u>	<u>794</u>
Adjusted net loss	經調整純虧損	<u>(7,024)</u>	<u>(53,488)</u>

In light of the foregoing limitations for other financial measures, when assessing the operating and financial performance, adjusted net loss cannot be considered in isolation or as a substitute for the loss for the year, operating loss or any other operating performance measure that is calculated in accordance with HKFRS. In addition, because such measure may not be calculated in the same manner by all companies, it may not be comparable to other similar titled measures used by other companies.

FINANCIAL POSITIONS

As of 31 December 2023, the total equity was approximately RMB57.6 million, as compared with approximately RMB64.6 million as of 31 December 2022. The total equity represented a decrease of approximately 10.8% as compared with 2022. The decrease was mainly attributable to the loss from operating activities.

As of 31 December 2023, the net current assets were approximately RMB48.0 million, as compared with approximately RMB54.7 million as of 31 December 2022. The net current assets represented a decrease of approximately 12.2% as compared with 2022. The decrease was mainly attributable to the decrease in cash at banks and on hand and the decrease in trade receivables.

LIQUIDITY AND FINANCIAL RESOURCES

Cash at banks and on hand 銀行及手頭現金

Total 總計

As of 31 December 2023, the cash at banks and on hand totaled RMB38.2 million, as compared with RMB41.3 million as of 31 December 2022. The change was mainly attributable to the payment of funds related to operating activities.

鑒於上述其他財務計量的限制，於評估我們的經營及財務表現時，不應單獨考慮經調整純虧損或以此代替根據香港財務報告準則計算的年內虧損、經營虧損或任何其他經營表現的計量。此外，由於未必所有公司均以相同方式計算此項計量，其不一定能與其他公司所用的其他類似名目的計量作比較。

財務狀況

截至2023年12月31日，我們的權益總額約為人民幣57.6百萬元，而截至2022年12月31日則約為人民幣64.6百萬元。權益總額較2022年減少約10.8%。該減少主要由於經營活動產生的虧損所致。

截至2023年12月31日，我們的流動資產淨值約為人民幣48.0百萬元，而截至2022年12月31日則約為人民幣54.7百萬元。流動資產淨值較2022年減少約12.2%。該減少主要由於銀行及手頭現金減少及貿易應收款減少所致。

流動資金及財務資源

	31 December 2023 2023年 12月31日 (RMB'000) (人民幣千元)	31 December 2022 2022年 12月31日 (RMB'000) (人民幣千元)	<i>Change %</i> <i>變動百分比</i>
Cash at banks and on hand 銀行及手頭現金	38,172	41,295	(7.6)%
Total 總計	38,172	41,295	(7.6)%

截至2023年12月31日，我們的銀行及手頭現金合計為人民幣38.2百萬元，而截至2022年12月31日則為人民幣41.3百萬元。該變動主要由於支付有關經營活動的資金所致。

GEARING RATIO

As of 31 December 2023, the gearing ratio, which is calculated as total liabilities divided by total assets, was 15.9%, as compared with 14.9% as of 31 December 2022.

CAPITAL EXPENDITURE

The capital expenditure includes expenditures on furniture, fixtures and office equipment, computers and motor vehicles. For the year ended 31 December 2023, the Company has no significant capital expenditure (2022: nil).

SIGNIFICANT INVESTMENTS HELD/ FUTURE PLANS FOR SIGNIFICANT INVESTMENTS OR CAPITAL ASSETS, AND MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

For the year ended 31 December 2023, we did not have any significant investment, acquisition and disposal and none of each individual investment held by the Group constituted 5% or above of the total assets of the Group as of 31 December 2023.

CHARGE ON ASSETS

As of 31 December 2023, no property, plant and equipment were pledged.

CONTINGENT LIABILITIES AND GUARANTEES

As of 31 December 2023, the Company did not have any unrecorded significant contingent liabilities, guarantees or material litigation against us.

資產負債比率

按債務總額除以資產總值計算，截至2023年12月31日的資產負債比率為15.9%，而截至2022年12月31日則為14.9%。

資本開支

我們的資本開支包括家具、裝置及辦公室設備、電腦及汽車的開支。截至2023年12月31日止年度，本公司並無重大資本開支(2022年：無)。

所持重大投資／重大投資或資本資產 未來計劃，以及重大收購、出售附屬 公司、聯營公司及合營公司

截至2023年12月31日止年度，我們並無任何重大投資、收購及出售事項，以及本集團持有的各項獨立投資概無構成本集團於2023年12月31日的總資產的5%或以上。

資產抵押

截至2023年12月31日，概無質押任何物業、廠房及設備。

或然負債及擔保

截至2023年12月31日，我們並無任何未記錄的重大或然負債、擔保或針對我們的重大索償訴訟。

EMPLOYEES AND REMUNERATION POLICIES

As of 31 December 2023, the employee remuneration totalled to approximately RMB17.2 million (including Directors' emoluments, staff salary, bonus, share-based compensation, pension scheme contribution, other social security fund and other employee benefits) (31 December 2022: RMB25.6 million).

The remuneration of the employees is determined based on their performance, experience, competence and market comparables. Their remuneration package includes salaries, bonus related to the performance, allowances and state-managed retirement benefit schemes for employees in the PRC. The Company also provides customised training to its staff to enhance their technical and product knowledge.

The Company has adopted a restricted share unit scheme on 14 August 2018 and a restricted share award scheme on 7 May 2020 to recognise and motivate the contributions by its employees and give incentives thereto in order to retain them, as well as to attract suitable personnel for further development of the Group. Please refer to the Prospectus, the announcements of the Company dated 7 May 2020 and 17 May 2023 and the 2023 annual report of the Company for further details.

EVENTS AFTER REPORTING PERIOD

The Group has no significant events requiring disclosure after the Reporting Period and up to the date of this announcement.

僱員及薪酬政策

截至2023年12月31日，我們的僱員薪酬總額約為人民幣17.2百萬元（包括董事酬金、員工薪金、花紅、以股份為基礎的酬金、退休計劃供款、其他社會保障金及其他僱員福利）（2022年12月31日：人民幣25.6百萬元）。

我們的僱員薪酬按彼等的表現、經驗及能力，並參考市場內的可比較個案而釐定。彼等的薪酬待遇包括薪金、與我們表現有關的花紅、津貼及中國僱員享有國家管理的退休福利計劃。本公司亦向其員工提供針對性培訓，以增進彼等的技術及產品知識。

本公司於2018年8月14日採納一項受限制股份單位計劃，並於2020年5月7日採納一項受限制股份獎勵計劃，以表彰及鼓勵僱員作出貢獻、藉提供激勵挽留僱員以及吸引合適人員推動本集團的進一步發展。更多詳情請參閱招股章程、本公司日期為2020年5月7日及2023年5月17日的公告及本公司2023年年報。

報告期後事項

繼報告期後及至本公告日期，本集團並無任何需要披露的重大事項。

FINANCIAL INFORMATION

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

財務資料

綜合財務狀況表

於2023年12月31日

		2023 2023年	2022 2022年
	Notes 附註	(RMB'000) (人民幣千元)	(RMB'000) (人民幣千元)
ASSETS AND LIABILITIES			
Non-current assets	非流動資產		
Property, plant and equipment	物業、廠房及設備	190	249
Intangible assets	無形資產	1,176	4,745
Financial assets at fair value through profit or loss	按公允值計入損益的財務資產	8,208	4,965
		<u>9,574</u>	<u>9,959</u>
Current assets	流動資產		
Trade receivables	貿易應收款項	10 1,843	8,383
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	18,684	16,154
Amounts due from shareholders	應收股東款項	204	198
Cash and cash equivalents	現金及現金等價物	38,172	41,295
		<u>58,903</u>	<u>66,030</u>
Current liabilities	流動負債		
Trade payables	貿易應付款項	11 501	3,902
Contract liabilities	合約負債	2,591	319
Accruals and other payables	應計費用及其他應付款項	6,963	6,276
Income tax payable	應付所得稅	850	850
		<u>10,905</u>	<u>11,347</u>
Net current assets	流動資產淨值	<u>47,998</u>	<u>54,683</u>
Net assets	資產淨值	<u>57,572</u>	<u>64,642</u>

			2023	2022
			2023年	2022年
		Notes	(RMB'000)	(RMB'000)
		附註	(人民幣千元)	(人民幣千元)
EQUITY	權益			
Capital and reserves	資本及儲備			
Capital	資本	12	1,967	1,967
Reserves	儲備		<u>55,605</u>	<u>62,675</u>
Equity attributable to owners of the Company	本公司擁有人應佔權益		<u>57,572</u>	<u>64,642</u>
Total equity	權益總額		<u><u>57,572</u></u>	<u><u>64,642</u></u>

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 26 March 2018 as an exempted company with limited liability under the Companies laws Chapter 22 of the Cayman Islands. The Company was listed on the Stock Exchange of Hong Kong Limited on 14 March 2019. The addresses of Company's registered office is located at the office of Walkers Corporate Limited, 190 Elgin Avenue, George Town, Grand Cayman KY1-9008, Cayman Islands. The Company's principal place of business is located in the People Republic of China (the "PRC").

The principal activity of the Company is investment holding and the principal activities of its subsidiaries (together with the Company collectively refer to as the "Group") are provision of online advertising services and other sales services.

2. ADOPTION OF NEW AND REVISED STANDARDS

2.1 Adoption of new and revised standards – effective on 1 January 2023

The Hong Kong Institute of Certified Public Accountants has issued a new and number of and amendments to Hong Kong Financial Reporting Standards (the "HKFRSs") and Hong Kong Accounting Standards ("the "HKASs") that are first effective for the current accounting period of the Group:

Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
HKFRS 17 and amendments to HKFRS 17	Insurance Contracts
Amendments to HKAS 12	International Tax Reform – Pillar Two Model Rules

1. 一般資料

本公司於2018年3月26日根據開曼群島法例第22章公司法於開曼群島註冊成立為獲豁免有限公司。本公司於2019年3月14日於香港聯合交易所有限公司上市。本公司的註冊辦事處為Walkers Corporate Limited的辦公室，地址為190 Elgin Avenue, George Town, Grand Cayman KY1-9008, Cayman Islands。本公司的主要營業地點位於中華人民共和國（「中國」）。

本公司的主要業務活動為投資控股，而其附屬公司（連同本公司統稱為「本集團」）的主要業務活動為提供線上廣告服務及其他銷售服務。

2. 應用新訂及經修訂準則

2.1 採納新訂及經修訂準則 – 自2023年1月1日起生效

香港會計師公會已頒佈以下於本集團當前會計期間首次生效的新訂及經修訂香港財務報告準則（「香港財務報告準則」）及香港會計準則（「香港會計準則」）：

香港會計準則第8號的修訂	會計估計的定義
香港會計準則第12號的修訂	與單一交易所產生之資產及負債相關之遞延稅項
香港會計準則第1號及香港財務報告準則實務報告第2號的修訂	會計政策披露
香港財務報告準則第17號及香港財務報告準則第17號的修訂	保險合約
香港會計準則第12號的修訂	國際稅務改革：支柱二範本規則

Other than the amendments to HKAS 1 and HKFRS Practice Statement 2, none of these new or amended HKFRSs has a material impact on the Group's results and financial position for the current or prior period. The Group has not early applied any new or amended HKFRSs that is not yet effective for the current accounting period. Impact on the applications of these amended HKFRSs are summarised below.

Disclosure of Accounting Policies (Amendments to HKAS 1 Presentation of Financial Statements and HKFRS Practice Statement 2 Making Materiality Judgements):

The HKICPA issued HKFRS Practice Statement 2 Making Materiality Judgements in March 2021 to provide entities with non-mandatory guidance on how to make materiality judgements when preparing their general purpose financial statements in accordance with HKFRS. In April 2021, the HKICPA issued amendments to HKAS 1 and HKFRS Practice Statement 2. The amendments aim to make accounting policy disclosures more informative by replacing the requirement to disclose "significant accounting policies" with "material accounting policy information". The amendments also provide guidance under what circumstance, the accounting policy information is likely to be considered material and therefore requiring disclosure.

These amendments have no effect on the measurement or presentation of any items in the consolidated financial statements of the Group but affect the disclosure of accounting policies of the Group.

除香港會計準則第1號及香港財務報告準則實務報告第2號的修訂外，該等新訂或經修訂香港財務報告準則對本期間或過往期間本集團的業績及財務狀況並無重大影響。本集團並無提早應用任何於本會計期間尚未生效的新訂或經修訂香港財務報告準則。應用該等經修訂香港財務報告準則之影響概述如下。

會計政策的披露（香港會計準則第1號財務報表的呈列及香港財務報告準則實務報告第2號作出重大性判斷的修訂）：

香港會計師公會於2021年3月頒佈香港財務報告準則實務報告第2號作出重大性判斷，為實體於根據香港財務報告準則編製其一般用途財務報告時如何作出重大性判斷提供非強制性指引。於2021年4月，香港會計師公會頒佈香港會計準則第1號及香港財務報告準則實務報告第2號的修訂。該等修訂旨在透過以「重大會計政策資料」取代披露「重大會計政策」的規定，使會計政策披露更具資訊性。該等修訂亦提供指引，闡明於何種情況下會計政策資料可能被視為重大，因此需要披露。

該等修訂對本集團綜合財務報告內任何項目的計量或呈列並無影響，惟影響本集團會計政策的披露。

2.2 Revised HKFRSs that have been issued but not yet effective

The following new or amended HKFRSs, potentially relevant to the Group's consolidated financial statements, have been issued, but are not yet effective and have not been early adopted by the Group. The Group's current intention is to apply these changes on the date they become effective. These standards are not expected to have a material impact on the Group in the current or future reporting periods and on foreseeable future transactions.

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current ¹
Amendments to HKAS 1	Non-current Liabilities with Covenants ¹
HK Interpretation 5 (2022)	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause ¹
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ¹
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ¹
Amendments to HKAS 21	Lack of Exchangeability ²

¹ Effective for annual periods beginning on or after 1 January 2024.

² Effective for annual periods beginning on or after 1 January 2025.

³ The amendments shall be applied prospectively to the sale or contribution of assets occurring in annual periods beginning on or after a date to be determined.

2.2 已頒佈惟尚未生效之經修訂香港財務報告準則

以下可能與本集團綜合財務報表有關的新訂或經修訂香港財務報告準則已經頒佈，但尚未生效，且未獲本集團提早採納。本集團目前計劃於該等準則生效當日應用該等變動。該等準則預計不會對本集團目前或未來報告期間及可見未來的交易有重大影響。

香港會計準則第1號的修訂	將負債分類為流動或非流動 ¹
香港會計準則第1號的修訂 香港詮釋第5號 (2022年)	附帶契諾的非流動負債 ¹ 財務報表之呈列—借款人對包含要求償還條款之定期貸款之分類 ¹
香港財務報告準則第10號及香港會計準則第28號的修訂	投資者及其聯營公司或合資公司間出售或注入資產 ³
香港財務報告準則第16號的修訂	售後租回中的租賃負債 ¹
香港會計準則第7號及香港財務報告準則第7號的修訂	供應商融資安排 ¹
香港會計準則第21號的修訂	缺乏可兌換性 ²

¹ 於2024年1月1日或之後開始的年度期間生效。

² 於2025年1月1日或之後開始的年度期間生效。

³ 修訂須前瞻性地應用於自特定日期當日或之後開始年度期間發生的資產出售或貢獻。

3. BASIS OF PREPARATION

3.1 Statement of compliance

The consolidated financial statements have been prepared in accordance with all applicable HKFRSs, Hong Kong Accounting Standards (“HKASs”) and Interpretations (hereinafter collectively referred to as the “HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and the disclosure requirements of the Hong Kong Companies Ordinance. In addition, the consolidated financial statements include applicable disclosure required by the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

3.2 Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis except for film and drama investments and unlisted equity investments, which are stated at their fair values at the end of each reporting period as explained in the accounting policies set out below.

It should be noted that accounting estimates and assumptions are used in the preparation of the consolidated financial statements. Although these estimates are based on management’s best knowledge and judgement of current events and other factors, actual results may ultimately differ from those estimates. The areas involving higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in notes to the consolidated financial statements.

3. 編製基準

3.1 合規聲明

綜合財務報表乃根據香港會計師公會（「香港會計師公會」）頒佈的所有適用香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋（下文統稱為「香港財務報告準則」）以及香港公司條例的披露規定編製。此外，綜合財務報表亦已包括香港聯合交易所有限公司證券上市規則所規定的適用披露。

3.2 計量基準

綜合財務報表乃按照歷史成本基準編製，惟影視及戲劇投資以及非上市股權投資，除另有註明者外，該等項目於每個報告期末均按其公允值列賬，如下列會計政策所解釋。

務請注意，編製綜合財務報表時已採用會計估計及假設。儘管該等估計乃基於管理層所知現有事件及其他因素以及相關判斷而作出，惟實際結果最終可能與該等估計有所不同。涉及較高程度的判斷或複雜程度的範疇，或對綜合財務報表具有重大影響的假設及估計的範疇於綜合財務報表附註中披露。

During the year ended 31 December 2023, the Group had operating loss before working capital changes amounting to RMB4,333,000 and the net cash used in operating activities amounted to RMB4,673,000, these conditions may cast significant doubt about the Group's ability to continue as a going concern. Nevertheless, these consolidated financial statements were prepared based on the assumption that the Group is able to operate as a going concern and the directors of the Company are of the view that the Group will have sufficient working capital to finance its operations and fulfil its finance obligations as and when they fall due based on a cash flow forecast covering a period from the end of the reporting period to 30 June 2025 ("cash flow forecast"). The forecast was prepared with the considerations of a series of measures that aim at improving profitability including such as relocation of office for lower rental, implementation of other cost control measures for cost efficiency and exploring new business for better profit margin.

3.3 Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"), and all values are rounded to the nearest thousand (RMB'000) except when otherwise indicated.

The functional currency of the Company is Renminbi ("RMB"), which is same as the presentation currency of the consolidated financial statements.

於截至2023年12月31日止年度內，本集團錄得虧損人民幣4,333,000元及經營活動所用現金淨額人民幣4,673,000元，這些情況可能會使人嚴重懷疑本集團能否繼續作為持續經營企業。然而，該等綜合財務報表乃基於本集團能夠持續經營的假設而編製，而基於報告期末至2025年6月30日期間的現金流量預測（「現金流量預測」），本公司董事認為本集團將擁有充足營運資金為營運撥資及滿足到期財務責任。編製預測時已考慮一連串旨在提高盈利能力的措施，包括為降低租金而搬遷辦公室、針對成本效益實施其他成本控制措施及探索利潤率較佳的新業務。

3.3 功能及呈列貨幣

本集團各實體的財務報表所列項目均以該實體經營所在的主要經濟環境的貨幣（「功能貨幣」）計量，除另有指明外，所有數值均約整至最接近的千位數（人民幣千元）。

本公司的功能貨幣為人民幣（「人民幣」），與綜合財務報表的呈列貨幣相同。

4. REVENUE AND SEGMENT INFORMATION

Management has determined the operating segments based on the reports reviewed by chief operating decision maker. The chief operating decision maker, who has been identified as the executive directors of the Company, is responsible for allocating resources and assessing performance of the operating segments.

The Group is principally engaged in the provision of online advertising services and other sales services in the PRC. Management reviews the operating results of the business as two operating segments to make decisions about resources to be allocated. Therefore, the chief operating decision maker of the Company regards that there are two segments which are used to make strategic decisions.

The major operating entities of the Group are domiciled in the PRC. Accordingly, all of the Group's revenue were derived in the PRC.

All of the non-current assets were located in the PRC.

All the Group's revenue is derived from contracts with customers. Revenue mainly comprises of proceeds from online advertising services and other sales services. An analysis of the Group's revenue by category for the year ended 31 December 2023 and 2022 was as follows:

4. 收益及分部資料

管理層已基於主要經營決策者審閱的報告釐定經營分部。主要經營決策者（並已被認定為本公司的執行董事）負責分配資源及評估經營分部的表現。

本集團主要於中國從事提供線上廣告服務及其他銷售服務。管理層審閱業務經營業績時將其視為兩個經營分部而作出資源分配的決定。因此，本公司的主要經營決策者認為有兩個分部用於作出策略決定。

本集團的主要經營實體位於中國。因此，本集團的所有收益均來自中國。

所有非流動資產均位於中國。

本集團的所有收益均與客戶訂立的合約。收益主要包括來自線上廣告服務及其他銷售服務的所得款項。本集團截至2023年及2022年12月31日止年度按類別劃分的收益分析如下：

(a) Disaggregated revenue information**(a) 收益資料細分**

		2023	2022
		2023年	2022年
		RMB'000	RMB'000
		人民幣千元	人民幣千元
Reportable segment revenue from contract with customers	來自與客戶訂立的合約之可報告分部收益		
Online advertising services	線上廣告服務	75,273	50,644
Other sales services	其他銷售服務	56	635
		75,329	51,279
Reportable segment loss	可報告分部虧損		
Online advertising services	線上廣告服務	(8,282)	(53,271)
Other sales services	其他銷售服務	56	635
		(8,226)	(52,636)
Reconciliation of reportable segment profit or loss	可報告分部損益的對賬		
Reportable segment loss	可報告分部虧損	(8,226)	(52,636)
Bank interest income	銀行利息收入	950	237
Unallocated corporate expenses	未分配公司開支	(246)	(1,068)
Consolidated loss before income tax	除所得稅前綜合虧損	(7,522)	(53,467)
Timing of revenue recognition	收益確認時間		
At a point in time	於某個時間點	26,891	24,275
Over time	於一段時間內	48,438	27,004
		75,329	51,279

There were two customers whose transactions have exceeded 10% of the Group's revenues for the year ended 31 December 2023 (2022: two). Revenues from these customers are set out below:

		2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
Customer A	客戶A	45,225	25,796
Customer B	客戶B	16,319	5,663
		<u>61,544</u>	<u>31,459</u>

(b) Assets recognised from incremental costs to obtain a contract

During the years ended 31 December 2023 and 2022, there was no significant incremental costs to obtain a contract.

(c) Details of contract balances

The Group has recognised the following revenue-related contract balances:

(b) 就獲取合約所產生增量成本確認的資產

截至2023年及2022年12月31日止年度，概無為獲取合約而產生重大增量成本。

(c) 合約負債詳情

本集團已確認以下與收益有關的合約負債：

		2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
Contract liabilities	合約負債	2,591	319

5. OTHER INCOME AND OTHER NET GAINS

Other income:	其他收益：		
Interest income	利息收益	950	237
Exchange gain, net	匯兌收益淨額	532	2,534
Others	其他	493	954

1,975 3,725

5. 其他收入及其他收益淨額

	2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
	950	237
	532	2,534
	493	954

6. LOSS BEFORE INCOME TAX

Loss before income tax is arrived at after charging/
(crediting) the following:

Auditors' remuneration	核數師酬金	1,180	1,180
Amortisation of intangible assets (<i>Note (i)</i>)	無形資產攤銷 (<i>附註(i)</i>)	3,569	14,284
Research and development expenditure	研發開支	–	3,209
Depreciation of property, plant and equipment	物業、廠房及設備折舊	95	123
Written off on property, plant and equipment	物業、廠房及設備撇銷	8	6
Fair value changes on film and drama investment	電影及劇集投資公允價值 變動	–	7,300
Fair value changes on unlisted equity investments	非上市股權投資公允價值 變動	(3,236)	2,549
Fair value changes on unlisted equity investments with put options	附帶認沽權的非上市股 權投資公允價值變動	–	1,265
Impairment loss on/(reversal of) trade receivables (<i>Note 10</i>)	貿易應收款項減值虧損/ (撥回) (<i>附註10</i>)	3,131	(1,895)
Impairment loss on contract assets	合約資產減值虧損	–	2,065
Impairment loss on other receivables	其他應收款項減值虧損	606	121
Impairment loss on intangible assets	無形資產減值虧損	–	8,883
Written off on film and drama investment	電影及劇集投資撇銷	–	445
Short term lease expense	短期租賃開支	795	858
Staff costs (including directors' emoluments):	員工成本 (包括董事酬金):		
– Salaries, wages and other benefits	– 薪金、工資及其他福利	15,094	22,615
– Retirement scheme contribution	– 退休計劃供款	1,657	2,142
– Share-based payment expenses	– 以股份為基礎的支付 開支	498	794
		17,249	25,551

Note:

- (i) Amortisation of intangible assets was included in “administrative expenses” on the face of the consolidated statements of profit or loss and other comprehensive income.

6. 除所得稅前虧損

除所得稅前虧損於扣除／(計入)以下
各項後得出：

	2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
	1,180	1,180
	3,569	14,284
	–	3,209
	95	123
	8	6
	–	7,300
	(3,236)	2,549
	–	1,265
	3,131	(1,895)
	–	2,065
	606	121
	–	8,883
	–	445
	795	858
	15,094	22,615
	1,657	2,142
	498	794
	17,249	25,551

附註：

- (i) 無形資產攤銷於綜合損益及其他全面收益表內計入「行政開支」。

7. INCOME TAX EXPENSE

Deferred tax

遞延稅項

Taxes on profits assessable in the PRC have been calculated at the applicable tax rates, based on existing legislation, interpretations and practices in respect thereof.

Pursuant to the relevant laws and regulations in the PRC, the PRC enterprise income tax rate of the PRC subsidiaries was 25% on their taxable profits for the years ended 31 December 2023 and 2022.

The Group is not subject to any taxation under the jurisdiction of the Cayman Islands and the BVI during the year ended 31 December 2023 (2022: Nil). No provision for Hong Kong profits tax has been made as the Group did not generate any assessable profits arising in Hong Kong during the year (2022: Nil).

Income tax provision of the Group in respect of operations in Mainland China has been calculated at the applicable tax rate on the estimated assessable profits for the year, based on the existing legislation, interpretations and practices in respect thereof. The general corporate income tax rate in PRC is 25%. Two subsidiaries of the Group in PRC were approved as High and New Technology Enterprise, and are subjected to a preferential income tax rate of 15% in 2023 (2022: Two subsidiaries were subjected to a preferential income tax rate of 15%).

8. DIVIDENDS

The Board does not recommend or declare the payment of dividend for the year ended 31 December 2023 (2022: Nil).

7. 所得稅開支

	2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
	—	815
	—	815

中國應課稅溢利稅項乃根據相關現有法例、詮釋及慣例按適用稅率計算。

根據中國相關法律及法規，截至2023年及2022年12月31日止年度，中國附屬公司的中國企業所得稅稅率均按其應課稅溢利的25%計算。

本集團於截至2023年12月31日止年度毋須繳納開曼群島及英屬處女群島司法權區任何稅項（2022年：無）。由於本集團於年內並無在香港產生任何應課稅溢利，故概無作出香港利得稅撥備（2022年：無）。

本集團就中國內地業務計提的所得稅撥備乃按照現行法例、有關詮釋及實務就年內估計應課稅溢利按適用稅率計算。中國的一般企業所得稅率為25%。本集團的兩間中國附屬公司獲認可為高新技術企業，於2023年可按優惠稅率15%繳納所得稅（2022年：兩間附屬公司享受優惠稅率15%）。

8. 股息

董事會不建議或宣派截至2023年12月31日止年度的股息（2022年：無）。

9. LOSS PER SHARE

(a) Basic

The calculation of basic loss per share for 2023 is based on the loss attributable to the owners of the Company of RMB7,522,000 and the weighted average of 2,295,707,000 ordinary shares in issue during the year ended 31 December 2023, excluding the unvested restricted shares of the Company under share award scheme which comprise:

- (i) Nil ordinary shares repurchased under share award scheme throughout the year ended 31 December 2023.
- (ii) 14,375,902 ordinary shares vested during the year for share award scheme.

The calculation of basic loss per share for 2022 is based on the loss attributable to the owners of the Company of RMB54,282,000 and the weighted average of 2,277,043,000 ordinary shares in issue during the year ended 31 December 2022, excluding the unvested restricted shares of the Company under share award scheme which comprise:

- (i) 5,690,635 ordinary shares repurchased under share award scheme throughout the year ended 31 December 2022; and
- (ii) 13,577,821 ordinary shares vested during the year for share award scheme.

9. 每股虧損

(a) 基本

2023年每股基本虧損乃根據本公司擁有人應佔虧損人民幣7,522,000元除以截至2023年12月31日止年度2,295,707,000股已發行普通股的加權平均數計算，不包括根據股份獎勵計劃項下本公司的未歸屬受限制股份，當中包括：

- (i) 截至2023年12月31日止整個年度根據股份獎勵計劃購回零股普通股。
- (ii) 因股份獎勵計劃而於年內歸屬的14,375,902股普通股。

2022年每股基本虧損乃根據本公司擁有人應佔溢利人民幣54,282,000元除以截至2022年12月31日止年度2,277,043,000股已發行普通股的加權平均數計算，不包括根據股份獎勵計劃項下本公司的未歸屬受限制股份，當中包括：

- (i) 截至2022年12月31日止整個年度根據股份獎勵計劃購回的5,690,635股普通股；及
- (ii) 因股份獎勵計劃而於年內歸屬的13,577,821股普通股。

		2023 2023年	2022 2022年
Loss attributable to the owners of the Company (RMB'000)	本公司擁有人應佔虧損 (人民幣千元)	(7,522)	(54,282)
Weighted average number of ordinary shares in issue (thousand shares)	已發行普通股的加權平均數(千股)	2,295,707	2,277,043
Basic loss per share attributable to the owners of the Company (RMB per share)	本公司擁有人應佔每股基本虧損(每股人民幣)	<u>(0.003)</u>	<u>(0.024)</u>

(b) Diluted

Diluted loss per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares.

For the years ended 31 December 2023 and 2022, the Company had potential ordinary shares of unvested restricted shares of the Company. The potential ordinary shares were not included in the calculation of diluted loss per share, as their inclusion would be anti-dilutive. Accordingly, diluted loss per share for the years ended 31 December 2023 and 2022 is the same as basic loss per share of the respective year.

(b) 攤薄

每股攤薄虧損乃透過調整發行在外普通股的加權平均數計算，以假設轉換所有潛在攤薄普通股。

截至2023年及2022年12月31日止年度，本公司擁有其未歸屬受限制股份的潛在普通股。由於計入每股攤薄虧損具反攤薄效應，故於計算每股攤薄虧損時並無計入潛在普通股。因此，截至2023年及2022年12月31日止年度的每股攤薄虧損與相關年度的每股基本虧損相同。

10. TRADE RECEIVABLES

Trade receivables	貿易應收款項
Less: Loss allowance for trade receivables	減：貿易應收款項虧損撥備

10. 貿易應收款項

2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
5,644	12,256
<u>(3,801)</u>	<u>(3,873)</u>
<u>1,843</u>	<u>8,383</u>

The ageing analysis of trade receivables, net of impairment losses at the end of each reporting period that were past due but not impaired is as follows:

貿易應收款項（經扣除減值虧損）於各報告期末基於發票日期的賬齡分析如下：

Neither past due nor impaired
31 – 60 days past due
61 – 90 days past due
91 – 180 days past due
181 days – 1 year past due
1 year – 2 years past due

既未逾期也未減值
逾期31至60日
逾期61至90日
逾期91至180日
逾期181日至一年
逾期一年至兩年

2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
1,571	3,857
2	377
–	409
–	594
121	268
149	2,878
<u>1,843</u>	<u>8,383</u>

During the year ended 31 December 2023, the Group allows credit periods ranging from 1 to 30 days (2022: 1 to 30 days) to its customers. Before accepting any new customer, the Group assesses the potential customer's credit quality and defines credit limits by customer. Credit limits attributed to customers and credit term granted to customers are reviewed regularly. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

Movement in lifetime ECL that has been recognised for trade receivables in accordance with the simplified approach set out in HKFRS 9 as follow:

		2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
As at 1 January	於1月1日	3,873	12,263
Impairment loss on/(reversal of) trade receivables	貿易應收款項 減值虧損/(撥回)	3,131	(1,895)
Amounts written off as uncollectible	撇銷為無法回收的款項	(3,203)	(6,495)
As at 31 December	於12月31日	3,801	3,873

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by customer type or rating). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.

截至2023年12月31日止年度，本集團向其客戶授出介乎1至30日（2022年：1至30日）的信貸期。本集團在接受任何新客戶前，會評估潛在客戶的信貸質素，並按客戶訂立信貸限額。本集團亦會定期審視為客戶訂立的信貸限額及向客戶授出的信貸期。本集團並無就其貿易應收款項結餘持有任何抵押品或其他增信措施。貿易應收款項為不計息。

根據香港財務報告準則第9號所列的簡化方法，就貿易應收款項確認的整個期限內預期信貸虧損變動如下：

本集團於各報告日期採用撥備矩陣進行減值分析，以計量預期信貸虧損。撥備率乃以具有類似虧損模式多個客戶分部組別（即客戶類型或評級）的逾期天數為基準。有關計算反映概率加權結果、貨幣時值及於報告日期可得有關過往事件、現時狀況及未來經濟狀況預測的合理有據資料。

Set out below is the information about the credit risk exposure on the Group's trade receivables using a provision matrix:

以下載列採用撥備矩陣呈列有關本集團貿易應收款項所面對信貸風險的資料：

As at 31 December 2023

於2023年12月31日

	Current 即期	Collective assessment 集體評估 Past due 已逾期					Individual assessment 個別評估 Past due 已逾期	Total 總計
		Less than 3 months 少於3個月	3 to 6 months 3至6個月	6 to 12 months 6至12個月	1 year to 2 years 1年至2年	Over 2 years 2年以上	1 year to 2 years 1年至2年	
Expected credit loss rate 預期信貸虧損率	3.0%	0.0%	-	4.0%	9.7%	-	100.0%	67.3%
Gross carrying amount (RMB'000) 賬面總值 (人民幣千元)	1,619	2	-	126	165	-	3,732	5,644
Expected credit losses (RMB'000) 預期信貸虧損 (人民幣千元)	48	-	-	5	16	-	3,732	3,801

As at 31 December 2022

於2022年12月31日

	Current 即期	Past due 已逾期					Total 總計
		Less than 3 months 少於3個月	3 to 6 months 3至6個月	6 to 12 months 6至12個月	1 year to 2 years 1年至2年	Over 2 years 2年以上	
Expected credit loss rate 預期信貸虧損率	3.9%	3.9%	4.8%	6.0%	13.2%	100.0%	31.6%
Gross carrying amount (RMB'000) 賬面總值 (人民幣千元)	4,012	818	624	285	3,315	3,202	12,256
Expected credit losses (RMB'000) 預期信貸虧損 (人民幣千元)	155	32	30	17	437	3,202	3,873

11. TRADE PAYABLES

11. 貿易應付款項

	2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
Trade payables 貿易應付款項	501	3,902

The credit terms of trade payables vary according to the terms agreed with different suppliers, normally range from 1 day to 60 days. Based on the receipt of services and goods, which normally coincided with the invoice dates, the ageing analysis of the Group's trade payables as at the end of each of the reporting period is as follows:

		2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
0 – 30 days	0至30日	206	1,215
31 – 90 days	31至90日	2	741
91 – 180 days	91至180日	3	1,149
181 – 365 days	181至365日	16	216
Over 365 days	365日以上	274	581
		501	3,902

The trade payables are normally settled within one year or are repayable on demand and hence the carrying values of the Group's trade payables are considered to be a reasonable approximation of fair value.

貿易應付款項的信貸期視乎與不同供應商協定的條款而有所不同，一般介乎1日至60日。根據接收服務及貨物日期（一般與發票日期相同），本集團貿易應付款項於各報告期末的賬齡分析如下：

鑑於貿易應付款項為通常須於一年內結付或須按要求償還的款項，故本集團貿易應付款項的賬面值被視為公允值的合理約數。

12. CAPITAL

Issued and fully paid:
2,300,000,000
(2022: 2,300,000,000)
ordinary shares of
HKD0.001 each

已發行及繳足：
2,300,000,000股
(2022年：2,300,000,000
股) 每股面值
0.001港元的普通股

	2023 2023年 RMB'000 人民幣千元	2022 2022年 RMB'000 人民幣千元
	1,967	1,967

12. 資本

OTHER INFORMATION AND CORPORATE GOVERNANCE HIGHLIGHTS

ANNUAL GENERAL MEETING

The 2024 annual general meeting (the “AGM”) of the Company is scheduled to be held on Thursday, 20 June 2024. A notice convening the AGM will be published and dispatched to the Shareholders in accordance with the requirements of the articles of association of the Company and the Listing Rules in April 2024.

CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Monday, 17 June 2024 to Thursday, 20 June 2024, both days inclusive, during which period no transfer of Shares will be effected. In order to determine the identity of the Shareholders who are entitled to attend and vote at the AGM to be held on Thursday, 20 June 2024, all transfers of Shares accompanied by the relevant Share certificates and transfer forms must be lodged with the Company’s branch share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen’s Road East, Wanchai, Hong Kong no later than 4:30 p.m. on Friday, 14 June 2024.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

Neither the Company nor its subsidiaries had purchased, sold or redeemed any of the Company’s listed securities during the Reporting Period.

其他資料及企業管治摘要

股東週年大會

本公司的2024年股東週年大會（「股東週年大會」）謹定於2024年6月20日（星期四）舉行。召開股東週年大會的通告將根據本公司的組織章程細則及上市規則的規定於2024年4月刊發及寄發予股東。

暫停辦理股份過戶登記手續

本公司將於2024年6月17日（星期一）至2024年6月20日（星期四）（包括首尾兩日）暫停辦理股份過戶登記手續，期間將不會辦理任何股份過戶登記。為釐定有權出席將於2024年6月20日（星期四）舉行的股東週年大會並於會上投票的股東身份，所有股份過戶文件連同有關股票及過戶表格須於2024年6月14日（星期五）下午4時30分前送交本公司的香港股份過戶登記分處香港中央證券登記有限公司，地址為香港灣仔皇后大道東183號合和中心17樓1712-1716號舖。

購買、出售或贖回上市證券

本公司或其附屬公司於報告期內概無購買、出售或贖回本公司任何上市證券。

COMPLIANCE WITH CG CODE

The Group is committed to implementing high standards of corporate governance to safeguard the interests of the Shareholders and enhance the corporate value as well as the responsibility commitments. The Company has adopted the CG Code as its own code of corporate governance. During the Reporting Period, the Company has complied with all applicable code provisions as set out in the CG Code save for the deviation from code provision C.2.1, which stipulates that the roles of chairman and chief executive officer should be separate and should not be performed by the same individual.

Mr. Yang Bin is our founder, Chairman and CEO. With extensive experience in the online advertisement industry, Mr. Yang is responsible for the overall management, decision-making and strategy planning of our Group and is instrumental to our Group's growth and business expansion since establishment. Since Mr. Yang is the key person for our Group's development and he will not undermine our Group's interests in any way under any circumstances, our Board considers that vesting the roles of Chairman and CEO in the same person, Mr. Yang, would not create any potential harm to the interest of our Group and it is, on the contrary, beneficial to the management of our Group. The operation of the senior management and our Board, which are comprised of experienced individuals, effectively checks and balances the power and authority of Mr. Yang, as both the Chairman and CEO of our Group. Our Board currently comprises two executive Directors (including Mr. Yang), one non-executive Director and three independent non-executive Directors and therefore has a fairly strong independence element in its composition.

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

遵守企業管治守則

本集團致力於實現高水準企業管治，以保障股東權益及提高企業價值與責任承擔。本公司已採納企業管治守則作為其自身的企業管治守則。於報告期間，本公司已遵守企業管治守則所載的所有適用守則條文，惟偏離守則條文第C.2.1條除外，該條文規定主席與行政總裁的角色應有區分，並不應由一人同時兼任。

楊斌先生為我們的創辦人、主席兼行政總裁。楊先生在網上廣告行業擁有豐富經驗，負責本集團整體管理、決策及戰略規劃，且自本集團成立以來對本集團成長及業務擴張貢獻良多。由於楊先生為本集團發展的關鍵人物，且彼於任何情況下均不會以任何方式損害本集團的利益，董事會認為，由楊先生一人同時兼任主席及行政總裁不會對本集團的利益造成任何潛在損害，反之對本集團的管理有利。由豐富經驗的人士組成的高級管理層及董事會的運作有效地檢查及平衡本集團主席兼行政總裁楊先生的權力及職權。董事會目前由兩名執行董事（包括楊先生）、一名非執行董事及三名獨立非執行董事組成，因此其構成的獨立程度相當大。

董事會將持續檢討及監督本公司的企業管治常規，以遵守企業管治守則並維持本公司高水準的企業管治。

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as its own code of conduct regarding securities transactions by the Directors.

Having made specific enquiry of all Directors of the Company, they have all confirmed that they have complied with the Model Code and the code of conduct of the Company regarding securities transactions by Directors throughout the year ended 31 December 2023.

AUDIT COMMITTEE

The Company has established the Audit Committee with written terms of reference in compliance with the CG Code. As at the date of this announcement, the Audit Committee consists of three independent non-executive Directors, namely Mr. Chan Yiu Kwong, Mr. Zhang Xuehuo and Mr. Wang Yingzhe. Mr. Chan Yiu Kwong is the chairman of the Audit Committee.

The Audit Committee has considered and reviewed the Group's annual results for the year ended 31 December 2023, the accounting principles and practices adopted by the Company and the Group and discussed matters in relation to internal control and financial reporting with the management. The Audit Committee considers that the annual financial results for the year ended 31 December 2023 are in compliance with the relevant accounting standards, rules and regulations and appropriate disclosures have been duly made.

董事進行證券交易的標準守則

本公司已採納標準守則，作為其本身有關董事進行證券交易的行為守則。

經向本公司全體董事作出具體查詢後，全體董事已確認彼等於截至2023年12月31日止年度已遵守標準守則及本公司有關董事進行證券交易的行為守則。

審核委員會

本公司已遵照企業管治守則成立審核委員會，並訂有書面職權範圍。於本公告日期，審核委員會由三名獨立非執行董事組成，即陳耀光先生、張學伙先生及王英哲先生。陳耀光先生為審核委員會主席。

審核委員會已考慮及審閱本集團截至2023年12月31日止年度的全年業績以及本公司及本集團採納的會計原則和慣例，並已與管理層討論有關內部控制和財務報告事宜。審核委員會認為截至2023年12月31日止年度的年度財務業績符合相關的會計標準、規則及規例，並已進行適當披露。

SCOPE OF WORK OF THE COMPANY'S AUDITORS

The figures in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes thereto for the year ended 31 December 2023 as set out in this annual results announcement have been agreed by the Company's auditors to the amounts set out in the Group's draft consolidated financial statements for the year. The work performed by the Company's auditors in this respect did not constitute an assurance engagement in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the Hong Kong Institute of Certified Public Accountants and consequently no assurance has been expressed by the Company's auditors on this annual results announcement.

PUBLICATION OF THE ANNUAL RESULTS ANNOUNCEMENT AND 2023 ANNUAL REPORT

This annual results announcement was published on the website of Hong Kong Exchanges and Clearing Limited (www.hkexnews.hk) and on the website of the Company (www.doumob.com). The annual report of the Group for the year ended 31 December 2023, which contains all the information required under the Listing Rules, will be despatched to Shareholders and available on the above websites in April 2024.

本公司核數師的工作範疇

本公司核數師已同意，本全年業績公告所載本集團截至2023年12月31日止年度的綜合財務狀況表、綜合損益及其他全面收益表以及相關附註內數字與本集團年內綜合財務報表草擬稿所載的金額相符。本公司核數師就此進行的工作並不構成香港會計師公會頒佈的香港審計準則、香港審閱委聘準則或香港核證委聘準則作出的核證委聘，故本公司核數師並無就本年度業績公告作出核證。

刊發全年業績公告及2023年年報

本全年業績公告已於香港交易及結算所有限公司網站 (www.hkexnews.hk) 及本公司網站 (www.doumob.com) 刊載。本集團截至2023年12月31日止年度的年報 (載有上市規則所規定全部資料) 將於2024年4月寄發予股東，並於上述網站刊載。

DEFINITIONS

釋義

“advertiser” 「廣告主」	指	any persons, companies, organisations which advertise their brands, products and/services through placing advertisements 透過投放廣告宣傳品牌、產品及／或服務的任何人士、公司、機構
“Audit Committee” 「審核委員會」	指	the audit committee of the Board 董事會審核委員會
“Board” 「董事會」	指	the board of Directors of the Company 本公司董事會
“CEO” 「行政總裁」	指	the chief executive officer of the Company 本公司行政總裁
“Chairman” 「主席」	指	the chairman of the Board 董事會主席
“China” or “PRC” 「中國」	指	the People’s Republic of China, unless otherwise stated, excludes the Hong Kong Special Administrative Region, the Macau Special Administrative Region and Taiwan of China herein 中華人民共和國
“Company” or “the Company” 「本公司」	指	Doumob (豆盟科技有限公司), a company incorporated under the laws of the Cayman Islands with limited liability on 26 March 2018 豆盟科技有限公司，一間於2018年3月26日根據開曼群島法例註冊成立的有限公司
“Contractual Arrangements” 「合約安排」	指	certain contractual arrangements entered into on 22 August 2018 by us 由我們於2018年8月22日訂立的若干合約安排
“Corporate Governance Code” or “CG Code” 「企業管治守則」	指	the Corporate Governance Code as set out in Appendix C1 of the Listing Rules 上市規則附錄C1所載企業管治守則
“Director(s)” 「董事」	指	the director(s) of the Company 本公司董事

“Doumob Technology”		Doumob (Beijing) Technology Co., Ltd. (豆盟(北京)科技股份有限公司) (formerly known as Zhangshang Yunjing), a company incorporated under the laws of the PRC with limited liability on 25 July 2013 and by virtue of the Contractual Arrangements, accounted for as the subsidiary
「豆盟科技」	指	豆盟(北京)科技股份有限公司，前稱掌上雲景，一間於2013年7月25日根據中國法律註冊成立的有限公司及因合約安排列作附屬公司
“Group”, “we” or “us”		the Company and all of its subsidiaries and companies whose financial results have been consolidated and accounted as the subsidiaries of the Company by virtue of the Contractual Arrangements, or, where the context so requires, in respect of the period before the Company became the holding company of the current subsidiaries, the business operated by such subsidiaries or their predecessors (as the case may be)
「本集團」或「我們」	指	本公司及其所有附屬公司以及財務業績透過合約安排綜合併入及入賬列作本公司附屬公司的公司，或如文義所指，就本公司成為其現有附屬公司的控股公司前期間而言，該等附屬公司或其前身(視乎情況而定)所經營的業務
“HK\$” and “HK cents”		Hong Kong dollars and cents, respectively, the lawful currency of Hong Kong
「港元」及「港仙」	指	香港法定貨幣港元及港仙
“Hong Kong”		the Hong Kong Special Administrative Region of the PRC
「香港」	指	中國香港特別行政區
“H5”		a markup language used for structuring and presenting content on the internet, with detailed processing models to encourage more interoperable implementations, which can be used to develop interactive advertising markup language used for structuring and presenting content on the World Wide Web, which is the fifth and current major version of the HTML standard
「H5」	指	用於在互聯網構建及呈現內容的標記語言，具有詳細的處理模型，鼓勵執行更多共同操作，其可用於開發用於在萬維網構建及呈現內容的互動廣告標記語言，為HTML標準的第五個及當前的主要版本
“HKFRS”		the Hong Kong Financial Reporting Standards
「香港財務報告準則」	指	香港財務報告準則
“Listing Rules”		the Rules Governing the Listing of Securities on the Stock Exchange (as amended from time to time)
「上市規則」	指	聯交所證券上市規則(經不時修訂)

“Listing” 「上市」	指	listing of the Shares on the Main Board of the Stock Exchange 股份於聯交所主板上市
“Model Code” 「標準守則」	指	the Model Code of Securities Transactions by Directors of the Listed Issuers as set out in Appendix C3 to the Listing Rules 上市規則附錄C3所載的上市發行人董事進行證券交易的標準守則
“Prospectus” 「招股章程」	指	the prospectus issued by the Company dated 28 February 2019 本公司刊發日期為2019年2月28日的招股章程
“R&D” 「研發」	指	research and development 研究及開發
“Reporting Period” 「報告期」	指	the year ended 31 December 2023 截至2023年12月31日止年度
“RMB” 「人民幣」	指	Renminbi, the lawful currency of the PRC 中國法定貨幣人民幣
“senior management” 「高級管理層」	指	the senior management of the Company 本公司高級管理層
“Share(s)” 「股份」	指	ordinary share(s) of HK\$0.001 each in the issued share capital of the Company 本公司已發行股本中每股面值0.001港元的普通股
“Shareholder(s)” 「股東」	指	holder(s) of Shares 股份持有人
“SKU” 「SKU」	指	Stock Keeping Unit 庫存單位
“Stock Exchange” 「聯交所」	指	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
“US\$” 「美元」	指	United States dollars, the lawful currency of the United States 美國法定貨幣美元

“Zhangshang Yunjing” Beijing Zhangshang Yunjing Technology Company Limited (北京掌上雲景科技有限公司), a company incorporated under the laws of the PRC with limited liability on 25 July 2013 and the predecessor of Doumob Technology

「掌上雲景」 指 北京掌上雲景科技有限公司，一間於2013年7月25日根據中國法律註冊成立的有限公司，為豆盟科技的前身

“%” per cent
「%」 指 百分比

By order of the Board
Doumob
Yang Bin
Chairman

承董事會命
豆盟科技有限公司
主席
楊斌

Beijing, the PRC
28 March 2024

中國北京
2024年3月28日

As at the date of this announcement, the executive Directors are Mr. Yang Bin and Ms. Liu Yuanyuan; the non-executive Director is Mr. Liu Ailun; and the independent non-executive Directors are Mr. Chan Yiu Kwong, Mr. Zhang Xuehuo and Mr. Wang Yingzhe.

於本公告日期，執行董事為楊斌先生及劉圓圓女士；非執行董事為劉艾倫先生；及獨立非執行董事為陳耀光先生、張學伙先生及王英哲先生。