



# 智數科技集團有限公司

SMART DIGITAL TECHNOLOGY GROUP LIMITED

(Formerly known as Starlight Culture Entertainment Group Limited 星光文化娛樂集團有限公司)

(前稱 Starlight Culture Entertainment Group Limited 星光文化娛樂集團有限公司)

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號：1159)



INTERIM REPORT  
中期報告  
2024

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## CORPORATE INFORMATION

### Directors

#### *Executive Directors*

Mr. Tang Liang (*Co-Chairman*)  
Mr. Jing Xufeng (*Co-Chairman*)  
Mr. Luo Lei (*Chief Executive Officer*)  
Mr. Sang Kangqiao  
Ms. Wu Xiaoli  
Mr. Hu Fanghui

#### *Independent Non-Executive Directors*

Mr. Wu Hongliang  
Mr. Niu Zhongjie  
Mr. Xu Zhihao

### Joint Company Secretary

Mr. Ho Chun Sing  
Mr. Cheung Yiu Kuen (resigned on 28 June 2024)

### Audit Committee

Mr. Niu Zhongjie (*Chairman*)  
Mr. Wu Hongliang  
Mr. Xu Zhihao

### Remuneration Committee

Mr. Xu Zhihao (*Chairman*)  
Mr. Tang Liang  
Mr. Wu Hongliang  
Mr. Niu Zhongjie

## 公司資料

### 董事

#### 執行董事

唐亮先生 (*聯席主席*)  
景旭峰先生 (*聯席主席*)  
羅雷先生 (*行政總裁*)  
桑康喬先生  
鄒小麗女士  
胡方輝先生

#### 獨立非執行董事

吳宏亮先生  
牛鍾潔先生  
徐志浩先生

### 聯席公司秘書

何俊昇先生  
張耀權先生 (於二零二四年六月二十八日辭任)

### 審核委員會

牛鍾潔先生 (*主席*)  
吳宏亮先生  
徐志浩先生

### 薪酬委員會

徐志浩先生 (*主席*)  
唐亮先生  
吳宏亮先生  
牛鍾潔先生

## Nomination Committee

Mr. Tang Liang (*Chairman*)  
Mr. Wu Hongliang  
Mr. Niu Zhongjie  
Mr. Xu Zhihao

## Executive Committee

Mr. Luo Lei (*Chairman*)  
Mr. Jing Xufeng  
Mr. Sang Kangqiao  
Ms. Wu Xiaoli

## Anti-Money Laundering Committee

Mr. Luo Lei (*Chairman*)  
Mr. Jing Xufeng  
Mr. Niu Zhongjie

## Investment Steering Committee

Mr. Tang Liang (*Chairman*)  
Mr. Jing Xufeng  
Mr. Niu Zhongjie  
Mr. Xu Zhihao

## Registered Office

Clarendon House  
2 Church Street  
Hamilton HM11  
Bermuda

## 提名委員會

唐亮先生 (*主席*)  
吳宏亮先生  
牛鍾潔先生  
徐志浩先生

## 執行委員會

羅雷先生 (*主席*)  
景旭峰先生  
桑康喬先生  
鄔小麗女士

## 反洗黑錢委員會

羅雷先生 (*主席*)  
景旭峰先生  
牛鍾潔先生

## 投資督導委員會

唐亮先生 (*主席*)  
景旭峰先生  
牛鍾潔先生  
徐志浩先生

## 註冊辦事處

Clarendon House  
2 Church Street  
Hamilton HM11  
Bermuda



## Head Office and Principal Place of Business

Room 01, 12/F  
1111 King's Road  
Taikoo Shing  
Hong Kong

## Auditors

Baker Tilly Hong Kong Limited  
Certified Public Accountants  
Registered Public Interest Entity Auditor  
Level 8, K11 ATELIER King's Road  
728 King's Road  
Quarry Bay  
Hong Kong

## Bermuda Principal Share Registrar and Transfer Office

MUFG Fund Services (Bermuda) Limited  
4th floor North  
Cedar House  
41 Cedar Avenue  
Hamilton HM 12  
Bermuda

## Hong Kong Branch Share Registrar and Transfer Office

Tricor Secretaries Limited  
17/F, Far East Finance Centre  
16 Harcourt Road, Hong Kong

## Principal Banker

The Bank of China (Hong Kong) Limited

## Website

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

## 總辦事處及主要營業地點

香港  
太古城  
英皇道1111號  
12樓01室

## 核數師

天職香港會計師事務所有限公司  
執業會計師  
註冊公眾利益實體核數師  
香港  
鯉魚涌  
英皇道728號  
K11 ATELIER King's Road 8樓

## 百慕達主要股份過戶登記處

MUFG Fund Services (Bermuda) Limited  
4th floor North  
Cedar House  
41 Cedar Avenue  
Hamilton HM 12  
Bermuda

## 股份過戶登記香港分處

卓佳秘書商務有限公司  
香港夏慤道16號  
遠東金融中心17樓

## 主要往來銀行

中國銀行(香港)有限公司

## 網址

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

The board (the "Board") of directors (the "Directors") of Smart Digital Technology Group Limited (the "Company"), together with its subsidiaries (collectively, the "Group"), hereby presents the unaudited condensed consolidated results of the Group for the six months ended 30 June 2024, together with the comparative figures for the corresponding period in 2023.

## MANAGEMENT DISCUSSION AND ANALYSIS

### Business and Operation Review

In recent years, the media business of the Group has been affected by the COVID-19 pandemic which has spread all over the world in the year of 2019 and the strikes of the Writers Guild of America and Screen Actors Guild-AFTRA in 2023. Delays in distribution, settlement as well as receipt of income of TV drama and film investments of the Company significantly and negatively affected the operating results regarding these investments, which has been reducing the amount of revenue and gross profit recognized for a few years. The slow-down of business activities and postponement of some of the film and TV drama projects developed by the Group in prior years have impacted on the financial results of the Group.

Revenue from its media and culture business for the six months ended 30 June 2024 was approximately HK\$25.6 million, compared with approximately HK\$44.2 million for the corresponding period of 2023. Due to the decrease in revenue, the Group suffered losses from operation for both periods and reported a net loss attributable to owners of the Company of approximately HK\$11.3 million for the six months ended 30 June 2024 (2023: approximately HK\$25.3 million).

智數科技集團有限公司(「本公司」)董事(「董事」)會(「董事會」)連同其附屬公司(統稱「本集團」)依此呈列本集團截至二零二四年六月三十日止六個月之未經審核簡明綜合業績，連同二零二三年同期之比較數字。

## 管理層討論及分析

### 業務及營運回顧

近年來，本集團的媒體業務一直受到二零一九年全球爆發的COVID-19疫情及美國作家協會及美國演員工會於二零二三年的罷工影響。由於本公司投資的電視劇及電影發行、結算及收入進賬延遲，對該等投資的經營業績造成重大負面影響，從而減少近幾年內確認的收益及毛利金額。業務活動轉弱及過往年度本集團開發的部分電影及電視劇項目推遲對本集團的財務業績造成了影響。

截至二零二四年六月三十日止六個月，來自傳媒及文化業務的收益為約25.6百萬港元，而二零二三年同期則為約44.2百萬港元。由於收益減少，本集團於兩個期間錄得經營虧損，於截至二零二四年六月三十日止六個月錄得本公司擁有人應佔虧損淨額約11.3百萬港元(二零二三年：約25.3百萬港元)。

## Media and Culture

The Group's movies and TV drama series products and investments, projects incubated by film directors and related prepayments amounted to approximately HK\$291.1 million as at 30 June 2024 (31 December 2023: approximately HK\$291.2 million), and the followings are some highlights:

### Media investments and products

#### *Crazy Rich Asians*

The movie was invested and released by Warner Bros. Pictures, co-invested by the Group and directed by director Jon M. Chu (who has entered into an agreement with the Group), and was released in August 2018. The film was adapted from a best-selling novel written by Kevin Kwan under the same title, which has a solid reader base. The movie stars Constance Wu, Henry Golding, Michelle Yeoh, etc. The highly anticipated movie is the first major film that is not a period piece in Hollywood in two and a half decades to feature an all ethnically Asian cast. As the first adapted work of the novel series, there is also an expectation for it to develop into commercially successful film series where the stories of the two sequels mainly take place in China. To date, according to Box Office Mojo, its worldwide gross is US\$238,532,921.

#### *Greta*

The thriller/crime movie is directed by Neil Jordan who won the Academy Award for Best Original Screenplay and starring French actress Isabelle Huppert who has been nominated for the Academy Award for Best Actress. The international sales of the movie are undertaken by veteran sales agency Sierra/Affinity. To date, international sales are anticipated to be US\$9.5 million. The movie was premiered at the Toronto International Film Festival in September 2018 and was released in March 2019.

#### *Midway*

The Group arranged the investment in the epic drama movie, directed by the well-known director Roland Emmerich (who has entered into an agreement with the Group), produced by Mark Gordon and starring Woody Harrelson, Mandy Moore and Luke Evans. It started principal photography in 2018 and was released on 8 November 2019. The movie is also the first World War II film of Roland Emmerich. It is adapted from the true stories of the Battle of Midway and tells rarely known stories of war heroes. The total budget was approximately US\$100 million. In terms of distribution, Summit Entertainment, LLC is responsible for the United States ("US"), Bona Film Group is responsible for the Greater China area and Accelerate Global Content, LLC is responsible for overseas sales. The Deadline Magazine has provided an extensive coverage in this regard and the commentary has described the movie as "one of the biggest movies on-sale at Cannes". During the pre-sales period, excluding the Greater China area, overseas pre-sales had exceeded US\$30 million.

## 傳媒及文化

於二零二四年六月三十日，本集團的電影、電視連續劇作品及投資、電影導演孵化項目及相關預付款項為約291.1百萬港元（二零二三年十二月三十一日：約291.2百萬港元），其中主要項目載列如下：

### 影視投資及作品

#### 《摘金奇緣》

是由華納兄弟影業(Warner Bros. Pictures)投資發行、本集團參投的，且由本集團的簽約導演—朱浩偉導演的電影，已於二零一八年八月上映。該部電影改編自關凱文(Kevin Kwan)的同名暢銷小說，擁有堅實廣大的讀者基礎。演員陣容包括吳恬敏、亨利•高丁(Henry Golding)、楊紫瓊等，該部備受期待的電影是好萊塢25年來第一部非年代全亞裔陣容電影。作為該系列小說的第一部改編作品，《摘金奇緣》還將發展為具有商業潛力的系列電影，且其後兩部作品的主要發生地點都在中國。截至目前，根據Box Office Mojo的記錄，其全球票房為238,532,921美元。

#### 《遺孀秘聞》

是由曾獲得奧斯卡最佳原創劇本獎的尼爾•喬丹(Neil Jordan)導演，曾獲得奧斯卡最佳女主角提名的法國演員伊莎貝•雨蓓(Isabelle Huppert)主演的驚悚／犯罪類電影。該部電影由資深銷售公司Sierra/Affinity公司進行國際銷售，目前國際地區總銷售額預計950萬美元。該電影已於二零一八年九月的多倫多國際電影節首映，且已於二零一九年三月上映。

#### 《中途島》

是由本集團組投，由本集團簽約的著名導演羅蘭•艾默裡奇(Roland Emmerich)導演，馬克•戈登(Mark Gordon)製片，伍迪•哈裡森(Woody Harrelson)、曼迪•摩爾(Mandy Moore)和盧克•伊萬斯(Luke Evans)主演的史詩類劇情片，已於二零一八年開拍，於二零一九年十一月八日上映。該電影也是羅蘭•艾默裡奇首部二戰題材電影，根據中途島戰役真實故事改編，講述了鮮為人知的戰爭英雄故事，總投資預算將近一億美元。該電影由獅門頂峰娛樂有限公司(Summit Entertainment, LLC)負責美國發行，博納影業集團(Bona Film Group)負責大中華地區發行，Accelerate Global Content, LLC負責海外地區銷售。《好萊塢新聞前線》(Deadline)雜誌對此已進行大幅報道，評論稱該部電影為「戛納電影節上銷售的最重量級的電影之一」。預售期間，除大中華地區以外的海外預售就已超3,000萬美元。

The movie topped the North American box office only in its opening week. According to Box Office Mojo, its worldwide gross amounted to US\$126,696,475. In addition, the movie also enjoyed positive buzz among the audiences since its release, with being scored by up to 92% of audiences (Audience Score) on Rotten Tomatoes, a professional film critics website.

#### *Scary Stories to Tell in the Dark*

The movie is distributed in the US by Lionsgate, co-financed by CBS Films, eOne, the Group and Rolling Hills and was released in August 2019. The film is adapted from bestselling series of short horror stories, and written by Alvin Schwartz under the same title. It is directed by André Øvredal, produced by Academy Award Winner Guillermo del Toro, and written by Dan Hageman, Kevin Hageman, and Guillermo del Toro. Starring Zoe Margaret Colletti, Michael Garza, Gabriel Rush, etc., the movie's international distributor is Entertainment One and Sierra/Affinity is the foreign sales agency of the picture. Produced for US\$25 million, the movie earned US\$21 million at the domestic box office in its opening weekend. To date, according to Box Office Mojo, its worldwide gross is US\$104,545,505.

#### *Malignant*

Malignant is a 2021 American horror film directed by James Wan from a screenplay by Akela Cooper, based on a story by Wan, Ingrid Bisu, and Cooper. The film stars Annabelle Wallis as a woman who begins to have visions of people being murdered, only to realize the events are happening in real life. Maddie Hasson, George Young, Michole Briana White, and Jacqueline McKenzie are also starred. Malignant was theatrically released in the US on September 10, 2021, by Warner Bros. Pictures was simultaneously streamed on HBO Max for one month. It is streaming on YouTube, Apple TV, Google Play Movies & TV, Vudu, Amazon Prime Video, YouTube TV and Hulu now.

影片在上映首週即獲得北美票房冠軍，根據Box Office Mojo的記錄，其全球總票房為126,696,475美元。除此之外，影片自上映以來在觀眾中取得了良好的口碑，在專業影片評分網站Rotten Tomatoes上取得了高達92%的觀眾評分(Audience Score)。

#### 《講鬼故》

由獅門娛樂公司(Lionsgate)在美國發行，CBS Films、eOne、本集團及Rolling Hills共同出資，已於二零一九年八月上映。該電影改編自阿爾文·施瓦茨(Alvin Schwartz)創作的同名短篇恐怖故事暢銷系列。由安德列·艾弗道夫(André Øvredal)執導，奧斯卡金像獎得主吉勒摩·戴托羅(Guillermo del Toro)擔任製片人，丹·哈格曼(Dan Hageman)、凱文·哈格曼(Kevin Hageman)及吉勒摩·戴托羅(Guillermo del Toro)撰寫劇本。由柔伊·瑪格麗特·科萊蒂(Zoe Margaret Colletti)、麥可·加爾薩(Michael Garza)、蓋布爾·羅許(Gabriel Rush)等主演，國際發行商為Entertainment One且Sierra/Affinity為該電影的海外銷售代理。該電影的製作成本為2,500萬美元，上映首週美國國內票房斬獲2,100萬美元。截至目前，根據Box Office Mojo的記錄，其全球總票房為104,545,505美元。

#### 《致命感應》

《致命感應》是一部於二零二一年上映的美國恐怖電影，由溫子仁(James Wan)執導，阿克拉·庫珀(Akela Cooper)撰寫劇本，溫子仁、英格麗·比蘇(Ingrid Bisu)及庫珀撰寫故事。電影由安娜貝拉·沃麗絲(Annabelle Wallis)擔任主演，她開始見到有人被謀殺的幻象，但卻意識到這些事件正在現實生活中發生。主演還有麥蒂·哈森(Maddie Hasson)、吳宇衛(George Young)、邁克爾·布莉安娜·懷特(Michole Briana White)及賈桂琳·麥肯錫(Jacqueline McKenzie)。《致命感應》由華納兄弟影業於二零二一年九月十日在美國院線上映，並於同日上線HBO Max，為期一個月。目前，其正在YouTube、Apple TV、Google Play Movies & TV、Vudu、Amazon Prime Video、YouTube TV及Hulu上映。



Posted to his Twitter handle, Stephen King, the legendary horror author, praised Wan's Malignant. In one short sentence, King summed up his feelings, saying, "I watched MALIGNANT on HBO and thought it was brilliant." King's tweet already has had over 2,461 retweets and 33,000 likes. While critics and fans seem mixed over Wan's new horror movie, King sincerely felt the film was brilliant. Given King's expertise in all things horror, receiving a praise from him must feel like a high honor. For many fans who have yet to watch Malignant, King's high praise is sure to peak their interest.

Malignant was released to high reviews and good word of mouth. David Stratton from The Australian mentioned that "Wan cheerfully draws on the extreme work of horror film aficionados such as David Cronenberg and Dario Argento as he piles on the bloody violence." Becca James from Chicago Reader mentioned that "Malignant is the type of movie that requires viewers to strap in and shut up from the onset." A.A. Dowd from AV Club mentioned that "There's no way to watch this deranged follow-up and not conclude that Wan's back where he belongs." Alison Shoemaker from Fox 10 Phoenix mentioned that "Wan's final twist is so maniacal and so (and this is a compliment) deeply and thoroughly stupid that it more than makes up for the minor missteps along the way." Perri Nemiroff from YouTube mentioned that "James Wan swings for the fences and it pays off big time. Malignant is a bonkers and bloody delight that showcases a multitude of different skills and styles Wan's honed through his horror films over the years." The IMDb rating of Malignant is 6.3/10. And, the Tomatometer of Malignant reaches 76%.

Malignant won the ReFrame Stamp for Best Feature at ReFrame 2022. It was also nominated for 1) BloodGuts UK Horror Awards at BloodGuts UK Horror Awards 2022 2) Best CCA Super Awards at Critics Choice Super Awards 2022 3) Dorian Award at GALECA: The Society of LGBTQ Entertainment Critics 2022 4) HFCS Award at Hawaii Film Critics Society 2022 5) HCA Award at Hollywood Critics Association 2022 6) HCA Awards At Hollywood Critics Association 2021 7) INOCA at International Online Cinema Awards (INOCA) 2022 8) MCFCA Award at the Music City Film Critics' Association Awards 2022 9) PCC Award at the Phoenix Critics Circle 2021 10) PCA Award at the Portland Critics Association Awards 2021.

傳奇恐怖作家斯蒂芬·金(Stephen King)在推特上稱讚了溫子仁的《致命感應》。金用一句簡短的話總結了自己的感受：「我在HBO上看了《致命感應》，覺得很精彩。」金的推文已有超過2,461條轉發及33,000個點讚。雖然影評人和影迷對溫子仁的新恐怖電影似乎褒貶不一，但金真心覺得這部電影很精彩。考慮到金是恐怖題材專家，這位作家的讚揚絕對讓人受寵若驚。對於許多還沒有看過《致命感應》的粉絲來說，金的盛讚無疑讓他們興趣高漲。

《致命感應》獲得了高評分和良好口碑。《澳大利亞人》雜誌的大衛·斯特拉頓(David Stratton)提到，「溫子仁在勾畫血腥暴力時，欣然借鑒了大衛·柯南伯格(David Cronenberg)和達里奧·阿根托(Dario Argento)等恐怖電影愛好者的極端作品。」《芝加哥讀者報》的貝卡·詹姆斯(Becca James)提到，「《致命感應》是那種讓觀眾從一開始就高度緊張和驚得說不出話的電影。」《AV Club》的A. A. Dowd提到，「我們看完這部續作之後肯定會認為溫子仁是才歸其位。」《Fox 10 Phoenix》的阿里森·休梅克(Alison Shoemaker)則提到，「溫子仁的最後一次反轉是如此瘋狂、如此(此處為讚美)徹頭徹尾的愚蠢，完全達到了瑕不掩瑜的效果。」YouTube上的佩瑞·納米洛夫(Perri Nemiroff)提到「溫子仁不拘一格，大獲成功。《致命感應》充斥著瘋狂和血腥的喜悅，展示了溫子仁多年來從恐怖電影中歷練形成的多種不同技能和風格。」《致命感應》在IMDb得到的評級為6.3/10，在Tomatometer的好評達76%。

《致命感應》在ReFrame二零二二年上贏得了ReFrame Stamp for Best Feature。其亦獲得了以下提名：1) BloodGuts UK Horror Awards二零二二年的BloodGuts UK Horror Awards；2) Critics Choice Super Awards二零二二年的美國評論家選擇協會超級獎；3) GALECA: The Society of LGBTQ Entertainment Critics二零二二年的道林獎；4) Hawaii Film Critics Society二零二二年的夏威夷影評人協會獎；5) Hollywood Critics Association二零二二年的好萊塢影評人協會獎；6) Hollywood Critics Association二零二一年的好萊塢影評人協會獎；7) International Online Cinema Awards (INOCA)二零二二年的國際在線電影獎；8) Music City Film Critics' Association Awards二零二二年的芝加哥影評人協會獎；9) Phoenix Critics Circle二零二一年的費尼克斯評論協會獎；10) Portland Critics Association Awards二零二一年的波特蘭影評人協會獎。

### *Marshall*

The movie was obtained by the Group through acquisition. It is internationally distributed by Sony Pictures Worldwide Acquisitions Inc., and distributed by Open Road Films, LLC in North America. The movie is produced by Paula Wagner, an experienced Hollywood producer, and starring Chadwick Boseman, the leading actor of "Black Panther", and Sterling K. Brown, an Emmy Award winner and the leading actor of "This Is Us". The movie was nominated for Oscar Best Original Song (theme song: Stand Up For Something) and received Top Ten Films of African American Film Critics Association Awards, Audience Choice Award of Chicago International Film Festival, Annual Song Award of Hollywood Film Awards, Best Original Song Award of Annual Satellite Awards as well as 18 other internationally renowned awards nominations.

### *Umma*

"Umma" is a film that stands out for its fusion of horror with a poetic and lyrical representation of Asian culture. The film was distributed by Sony Pictures on March 15, 2022. It was produced by the renowned horror maestro Sam Raimi, who is known for his work on the "Spider-Man" series and "The Evil Dead" series. The director and writer of the film, Iris K. Shim, has previously been acclaimed for her documentary "The House of Suh", which won six awards. The lead role in "Umma" was played by the talented Sandra Oh, who was celebrated as the first Asian actress to win a Golden Globe in 40 years. Her collaboration with Sam Raimi and Iris K. Shim brought a fresh and innovative perspective to Hollywood horror. It garnered interest from major studios and was praised for its unique blend of horror with an intimate portrayal of East Asian culture. With the backing of Sony Pictures, "Umma" made a significant impact in the film industry upon its release in 2022 and won the ReFrame Stamp award.

### *My Robot Boyfriend*

My Robot Boyfriend, an urban love sci-fi comedy directed by Lai Chun Tsang and starring Chao Jiang and Xiaotong Mao, which has been firstly broadcasted on Zhejiang Satellite TV on 21 October 2019 with concurrently releasing on Tencent Video and Mango TV.

### *《馬歇爾》*

是由本集團通過收購獲得的電影。由索尼影業全球併購有限公司(Sony Pictures Worldwide Acquisitions Inc.)進行國際發行，開路影業有限責任公司(Open Road Films, LLC)進行北美發行，並由好萊塢資深製片人寶拉·瓦格納(Paula Wagner)製作，《黑豹》男主角查德維克·博斯曼(Chadwick Boseman)以及艾美獎獲得者《我們這一天》主角斯特爾林·K·布朗(Sterling K. Brown)主演。此電影獲得包括奧斯卡最佳原創歌曲提名(主題曲《Stand Up For Something》)、非洲裔美國影評人協會獎十佳電影獎、芝加哥國際電影節觀眾選擇獎、好萊塢電影獎年度歌曲獎、金衛星獎最佳原創歌曲獎及其他18項國際知名獎項提名。

### *《母親》*

《母親》是一部亞洲文化的詩意和抒情表現與恐怖元素融合的電影。電影由索尼影業於二零二二年三月十五日發行，由著名恐怖大師山姆·雷米(Sam Raimi)(代表作有「蜘蛛俠」系列及「鬼玩人」系列)製作。電影導演與編劇艾瑞斯·K·沈(Iris K. Shim)此前因紀錄片《徐家的房子》而廣受讚譽，該片榮獲六項大獎。電影《母親》主演吳珊卓，才華橫溢，是40年來首位獲得金球獎的亞洲女演員。其與山姆·雷米及艾瑞斯·K·沈的合作為好萊塢恐怖電影帶來新鮮創新的視角，引起各大製片廠的興趣，並因恐怖元素與東亞文化的深切刻畫獨特融合而廣受讚譽。背靠索尼影業，電影《母親》二零二二年一經上映即對電影行業產生重大影響，並榮獲ReFrame Stamp電影獎。

### *《我的機器人男友》*

《我的機器人男友》，由曾麗珍執導，姜潮、毛曉彤領銜主演的都市愛情科幻喜劇，已於二零一九年十月二十一日在浙江衛視首播，亦在騰訊視頻、芒果TV同步播出。

## Projects Incubating by Film Directors

With the commitment in further diversifying and enhancing the entertainment business of the Group so as to broaden the income sources, the Group has engaged 8 film directors.

James Wan, Roland Emmerich, Jon M. Chu, Robert Zemeckis, Alan Taylor, Jonathan Liebesman, F. Gary Gray, Sylvester Stallone, Nattawut Poonpiriya and Sam Raimi have been engaged in relation to the development and production of motion picture projects, which enable the Group to tap into the business of film production and distribution. Reference may be made to the Company's announcement dated 20 March 2020 for details of the profile of some of the projects under development. With respect to those projects that have not been completed prior to the terminations or expirations of the development agreements, the Company and relevant directors will continue to collaborate on the development of those projects.

Under the agreements, the Group has developed 44 feature projects, 38 among which have developed completed scripts.

Here are the projects developed under Development/Production Financing Agreements:

James Wan (9)	Malignant, Sentinel, Alien Santa, Golden, Roswell, The Magnificent Theater of Enchanted Puppet, The Call of Cthulhu, Mass Extinction, Border Patrol
Jon M. Chu (6)	Here and Now and Then, The Godfather, Sophia of Silicon Valley, Human Error, Cul-De-Sac, Project Human
Sam Raimi (7)	The Procession, Untitled Rob Savage Project, Bedtime Story, Umma, Sword of the Dead, Smooth Stones and Empty Bones, Little Snake

## 電影導演孵化項目

為致力於進一步多元化及提升本集團娛樂業務以擴充收入來源，本集團已聘請8位電影導演。

本集團已就開發及製作電影項目聘請溫子仁(James Wan)、羅蘭·艾默裡奇(Roland Emmerich)、朱浩偉(Jon M. Chu)、羅伯特·澤米吉斯(Robert Zemeckis)、艾倫·泰勒(Alan Taylor)、喬納森·裡貝斯曼(Jonathan Liebesman)、F·加里·格雷(F. Gary Gray)、西爾維斯特·史泰龍(Sylvester Stallone)、納塔吾·彭皮裡亞(Nattawut Poonpiriya)及山姆·雷米(Sam Raimi)，以令本集團開展電影製作及發行業務。有關部分發展中項目的概況詳情，請參閱本公司日期為二零二零年三月二十日之公告。就該等開發協議終止或屆滿前尚未完成的項目而言，本公司與該等導演將繼續合作開發該等項目。

根據該等協議，本集團已開發44個影片項目，其中38個項目已完成劇本。

根據開發／製作融資協議開發的項目如下：

溫子仁(9)	《致命感應》、Sentinel、Alien Santa、Golden、《羅斯維爾》、《華麗劇場裡的魔幻木偶》、《克蘇魯的呼喚》、《大滅絕》、《邊境巡邏》
朱浩偉(6)	Here and Now and Then、《教父》、Sophia of Silicon Valley、Human Error、Cul-De-Sac、Project Human
山姆·雷米(7)	The Procession、Untitled Rob Savage Project、Bedtime Story、《母親》、Sword of the Dead、Smooth Stones and Empty Bones、Little Snake

Nattawut Poonpiriya (2)	The Innkeeper, Homelands	納塔吾 • 彭皮裡亞(2)	The Innkeeper、Homelands
Robert Zemeckis (2)	The Prisoner in His Palace, Empress Wu	羅伯特 • 澤米吉斯(2)	The Prisoner in His Palace、《女皇武則天》
Alan Taylor (2)	Gold Mountain, Stone Junction	艾倫 • 泰勒(2)	Gold Mountain、Stone Junction
Roland Emmerich (2)	Dreamland, Emergence	羅蘭 • 艾默裡奇(2)	《夢之地》、《新生》
Jonathan Liebesman (1)	Scorpion	喬納森 • 裡貝斯曼(1)	《蠍子》
Sylvester Stallone (10)	Tier 1, Scavenger Hunt, Bellhop, Arcane, Dark Waters, Hunter, The Line that Held Us, Perfect Horse, Ghost, Safecracker	西爾維斯特 • 史泰龍(10)	Tier 1、Scavenger Hunt、Bellhop、《英雄聯盟：雙城之戰》、Dark Waters、Hunter、The Line that Held Us、Perfect Horse、Ghost、Safecracker
F Gary Gray (3)	Saints Row, Untitled Golf Action Comedy, Echo	F • 加里 • 格雷(3)	《黑街聖徒》、Untitled Golf Action Comedy、Echo

Meanwhile, the Group has jointly developed 12 projects with A-list talents through collaboration, including: The Burden, GMO, Hunting Season, The Troop, The Devil Came to Saint Louis, The Monkey, The Fortunate Sons, The Pigeon, In the Shadow of the Mountain, Down Range, and RIP.

For these projects, the Group will take a diversified project structuring approach, including Films suitable for streaming platforms will be redirected towards them, which allows for relatively quick cost recovery, name recognition, and increased exposure and visibility through the widespread coverage of streaming platforms. Additionally, we will explore various channels for financing, such as international sales, tax refunds, minimum guarantees in North America, and derivative applications in the metaverse (NFT/digital collectible releases, metaverse construction, blockchain games), converting a portion of the budget allocated for visual effects into investments. By retaining the copyright, we aim to establish a new ecosystem.

The Group will be able to generate revenue from these projects and intellectual properties (“IPs”) through the following ways: recouping development costs plus a profit, getting producers fees and backend, investment payback, online distribution, theatrical releases, IPs licensing, merchandising, web3 and metaverse monetization.

同時，本集團已通過合作與一線巨星共同製作12個項目，包括The Burden、GMO、Hunting Season、The Troop、The Devil Came to Saint Louis、The Monkey、The Fortunate Sons、The Pigeon、In the Shadow of the Mountain、Down Range及RIP。

該等項目將採取多元化的項目架構方式，如適合流媒體平台的電影將面向流媒體平台發行，通過流媒體平台的廣泛報道，可較快地收回成本、獲得市場認知、增加曝光率及知名度。此外，我們將探索各種融資渠道，包括國際銷售、退稅、北美地區最低擔保及元宇宙的衍生應用（NFT／數字藏品發行、元宇宙構建、區塊鏈遊戲）等，將分配至視覺效果的部分預算轉化為投資。我們保留版權，旨在建立一個新的生態系統。

本集團將通過以下方式自該等項目及知識產權（「IPs」）產生收益：收回開發成本加利潤；獲得製片費以及後端、投資回報、線上發行、影院發行、IPs授權、商品銷售、web3及元宇宙變現。



## Media and culture operating results

During the six months ended 30 June 2024, the Group's revenue generated from media and culture business amounted to approximately HK\$25.6 million (six months ended 30 June 2023: HK\$44.2 million), with a gross profit of approximately HK\$25.6 million (six months ended 30 June 2023: HK\$11.6 million).

In recent years, the media business of the Group has been affected by the COVID-19 pandemic which has spread all over the world in the year of 2019 and the strikes of the Writers Guild of America and Screen Actors Guild-AFTRA in 2023. Business activities slowed down and some of the film and TV drama projects being developed by the Group have been postponed. Delays in distribution, settlement as well as receipt of income of TV drama and film investments of the Company significantly and negatively affected the future cash flow projections regarding these investments, which in turn reduced the amount of revenue recognized during recent years.

## Financial Review

The Group reported a net loss attributable to owners of the Company of approximately HK\$11.3 million for the six months ended 30 June 2024 (for the six months ended 30 June 2023: approximately HK\$25.3 million).

The Board considers that while the Group recorded a reduction in net loss for the first half of 2024 compared to the first half of 2023, the slow-down of business activities and postponement of some of the film and TV drama projects being developed by the Group in recent years due to the impact of COVID-19 continued to affect the financial results of the Group during the period ended 30 June 2024.

Basic loss per share for the six months ended 30 June 2024 amounted to approximately 1.15 HK\$ cents (six months ended 30 June 2023: approximately 3.07 HK\$ cents).

Net deficit of the Group as at 30 June 2024 was approximately HK\$364.4 million (31 December 2023: approximately HK\$378.3 million).

## 傳媒及文化經營業績

截至二零二四年六月三十日止六個月，本集團的傳媒及文化業務產生收入約25.6百萬港元（截至二零二三年六月三十日止六個月：44.2百萬港元），毛利約25.6百萬港元（截至二零二三年六月三十日止六個月：11.6百萬港元）。

近年來，本集團之傳媒業務受於二零一九年席捲全球的COVID-19疫情影響及美國作家協會及美國演員工會於二零二三年的罷工影響。業務活動放緩，且本集團正在開發之部分電影及電視劇項目遭延遲。由於本公司投資的電視劇及電影發行、結算及收入進賬延遲，對該等投資的未來現金流預測造成重大負面影響，從而減少近年來確認的收益金額。

## 財務回顧

截至二零二四年六月三十日止六個月，本集團錄得本公司擁有人應佔虧損淨額約11.3百萬港元（截至二零二三年六月三十日止六個月：約25.3百萬港元）。

董事會認為，即使本集團於二零二四年上半年錄得的虧損淨額較二零二三年上半年有所減少，近年來由於COVID-19的影響而導致的業務活動放緩及本集團正在開發之部分電影及電視劇項目遭延遲持續影響本集團於截至二零二四年六月三十日止期間的財務業績。

截至二零二四年六月三十日止六個月，每股基本虧損約為1.15港仙（截至二零二三年六月三十日止六個月：約3.07港仙）。

本集團於二零二四年六月三十日的淨虧絀約為364.4百萬港元（二零二三年十二月三十一日：約378.3百萬港元）。

## Future Plans and Prospects

Up to the date of this report, the COVID-19 epidemic seems to be almost over and most of the related restrictions upon travelling and social activities have been lifted. It can be reasonably foreseen that the business activities of the media and culture business of the Group would resume to a normal level in the long term.

However, the strikes of the Writers Guild of America and Screen Actors Guild-AFTRA in 2023 have adversely affected the development, production and distribution of feature films, TV drama projects and streaming TV programmes in the USA.

Furthermore, as it takes time for the entire business cycle of the Group to get back on track, it is probable that these negative impacts may continue to be reflected in the financial results of Group in the coming year(s).

The Company plans to utilize its existing Hollywood intellectual property resources to develop metaverse businesses, advance its digital product platform construction, and establish subsidiaries in Hong Kong and Mainland China to expand cross border e-commerce operations.

On 4 January 2024, the Company entered into a strategic cooperation framework agreement (the "Strategic Cooperation Framework Agreement") with Greenland Digital Technology Co., Ltd ("Greenland Digital"), being a global leader in providing strategic digital advices and applying digital technology to improve business operation, pursuant to which the Company as a partner, is entitled to improve the development on metaverse businesses, advance its digital product platform construction and expand crossborder e-commerce operations. These businesses are expected to commence in or around 2024.

The Directors are of the view that the entering of the Strategic Cooperation Framework Agreement enables the Group and Greenland Digital to use the resources of both parties to operate and be more involved in digital platform in metaverse, digital product and virtual reality technology. As such, the Directors believe that the Strategic Cooperation Framework Agreement can, on one hand, complement the business of the Group and, on the other hand, expand the client base of the Group. Accordingly, it will broaden the Group's revenue base in the future and is expected to increase investment returns to the Shareholders.

## 未來計劃及展望

直至本報告日期，COVID-19疫情似乎已近尾聲，相關旅行及社會活動限制大部分已經解除。可合理預見本集團的傳媒及文化業務的業務活動將於長期內恢復至正常水平。

然而，美國作家協會及美國演員工會於二零二三年的罷工對美國電影、電視以及流媒體電視節目的開發、製作及發行產生了不利影響。

此外，由於本集團恢復整體業務週期尚需時日，此等負面影響或會繼續影響本集團未來數年的財務業績。

本公司計劃利用其現有好萊塢知識產權資源發展元宇宙業務，推進其數字產品平台建設，並在香港及中國內地設立附屬公司以擴大跨境電商業務。

於二零二四年一月四日，本公司與提供戰略數字方案及應用數字科技改善業務營運的全球領導企業綠地數字科技有限公司（「綠地數字」）訂立戰略合作框架協議（「戰略合作框架協議」），據此，本公司作為合作夥伴，將能夠改善元宇宙業務的發展，推進數字產品平台建設並拓展跨境電商業務，預計該等業務將於二零二四年左右開展。

董事認為，訂立戰略合作框架協議使本集團及綠地數字可使用雙方的資源營運，並更多地參與元宇宙、數字產品及虛擬現實技術方面的數字平台。因此，董事認為，戰略合作框架協議一方面補足本集團的業務及另一方面擴大本集團的客戶基礎。故此，該協議將擴闊本集團日後的收益基礎，並預期提高股東的投資回報。

With an aim to turnaround from the making of loss and safeguard a shareholder's return, the Group is in the process of reviewing the future prospect and development of its other business segments, and at the same time exploring new business opportunities and making more efforts to explore market opportunities in Mainland China.

## Segmental Information

An analysis of the Group's segmental information for the six months ended 30 June 2024 is set out in note 4 of the "Notes to the Interim Condensed Consolidated Financial Information".

## Significant Investments

There were no other significant investments held during the period.

## Future Plans for Material Investments or Capital Assets

As at 30 June 2024, the Group does not have other plans for material investments and capital assets.

## Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures

There were no material acquisitions and disposals of subsidiaries, associates and joint ventures conducted by the Group during the period that should be notified to the shareholders of the Company.

## Loan Agreements Granted to Entities

For the six months ended 30 June 2024, the Group did not grant any loan to any entity which is subject to disclosure requirement under Rule 13.13 of the Listing Rules.

為扭虧為盈及保障股東的回報，本集團正在檢討其他業務分部的未來前景及發展，同時探索新商機並加強開拓內地市場機會。

## 分部資料

本集團截至二零二四年六月三十日止六個月的分部資料分析載於「中期簡明綜合財務資料附註」之附註4。

## 重大投資

期內，概無持有任何其他重大投資。

## 有關重大投資或資本資產的未來計劃

於二零二四年六月三十日，本集團並無其他有關重大投資及資本資產的計劃。

## 重大收購及出售附屬公司、聯營公司及合營企業的事項

期內，本集團並未進行須知會本公司股東的重大收購及出售附屬公司、聯營公司及合營企業的事項。

## 授予實體之貸款協議

於截至二零二四年六月三十日止六個月，本集團並無向任何實體授予根據上市規則第13.13條規定須予以披露的任何貸款。

## Breach of Loan Agreement

On 20 October 2018 and 5 November 2018, the Group signed film investment loan agreements with Jiangyin Binjiang Technology Venture Investment Co., Ltd (“Jiangyin Binjiang”) whereby the Group was provided with film investment loans with an interest rate of 6%. As at 30 June 2024, the film investment loan from Jiangyin Binjiang is overdue with aggregate outstanding amount of approximately HK\$32,901,000. As at the date of this report, the Group is in the process of renegotiating the terms of the loan with Jiangyin Binjiang, which includes, among others, to extend the maturity date. The interest and late payment penalties had been accrued according to the provision of the current loan agreement.

Save for the above, there was no breach of the terms of the loan agreements by the Company or its subsidiaries that are significant to the business operations of the Group for the six months ended 30 June 2024.

## Pledge of Shares by Controlling Shareholders

For the six months ended 30 June 2024, there was no pledge of Shares by the controlling shareholder of the Company.

## Loan Agreements with Covenants relating to Specific Performance of the Controlling Shareholder

For the six months ended 30 June 2024, there was no loan agreement of the Group with covenants relating to specific performance of the controlling shareholder of the Company.

## Financial Assistance and Guarantees to Affiliated Companies of the Company

For the six months ended 30 June 2024, there was no financial assistance or guarantee to affiliated companies by the Company.

## 違反貸款協議

於二零一八年十月二十日及二零一八年十一月五日，本集團與江陰濱江科技創業投資有限公司（「江陰濱江」）簽訂電影投資貸款協議，據此，本集團獲提供電影投資貸款，利率為6%。於二零二四年六月三十日，來自江陰濱江的電影投資貸款已逾期，未償還總額約為32,901,000港元。於本報告日期，本集團正與江陰濱江重新協商貸款條款，以（其中包括）延長到期日。有關利息及滯納金已根據現有貸款協議的條文計提。

除上述者外，截至二零二四年六月三十日止六個月，本公司或其附屬公司並無違反對本集團業務營運屬重大的貸款協議條款。

## 控股股東的股份質押

截至二零二四年六月三十日止六個月，本公司控股股東並無質押股份。

## 附有與控股股東具體履約相關契諾的貸款協議

截至二零二四年六月三十日止六個月，本集團並無附有與本公司控股股東具體履約相關契諾的貸款協議。

## 對本公司關聯公司的財務資助及擔保

截至二零二四年六月三十日止六個月，本公司並無向關聯公司提供財務資助或擔保。



## Interim Dividend

The Board does not recommend any interim dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: nil).

The Board is not aware of any shareholders who have waived or agreed to waive any dividends.

## Capital Structure

Net deficit of the Group as at 30 June 2024 was approximately HK\$364.4 million (31 December 2023: approximately HK\$378.3 million).

## Liquidity and Financial Resources

The Group generally finances its operation by internally generated cash flow, interest-bearing borrowings, advance from shareholder(s), issuance of promissory notes and/or convertible bonds.

The major shareholders of the Company have been able to provide financial resources (in form of loan advance, equity finance etc.) to support the Group's operations. For example, the Group obtained an advance of HK\$472,229,000 (equivalent to RMB415,000,000) ("Advance") from the then controlling shareholder (江陰星輝文化傳播有限公司) in the year of 2019. The Group has fully repaid the Advance and the then controlling shareholder also confirmed the full repayment of the Advance during the year of 2020. The Company believes that its shareholders will continue to provide financial support to the Group where necessary and in due course.

## 中期股息

董事會並不建議就截至二零二四年六月三十日止六個月派發任何中期股息（截至二零二三年六月三十日止六個月：無）。

董事會並不知悉有任何股東放棄或同意放棄任何股息。

## 資本架構

於二零二四年六月三十日，本集團虧絀淨額為約364.4百萬港元（二零二三年十二月三十一日：約378.3百萬港元）。

## 流動資金及財政資源

本集團一般以內部產生之現金流量、計息借貸、股東墊款、發行承兌票據及／或可換股債券為其業務營運提供資金。

本公司主要股東可以墊付貸款、股權融資等方式提供財務資源以支持本集團營運。例如，本集團於二零一九年度自當時之控股股東江陰星輝文化傳播有限公司獲得墊款472,229,000港元（相當於人民幣415,000,000元）（「墊款」）。本集團已悉數償還墊款，且當時之控股股東亦於二零二零年度確認墊款之悉數償還。本公司相信其股東將在必要時及適時繼續向本集團提供財務援助。

As at 30 June 2024, the Group's bank balances and cash amounted to approximately HK\$53.4 million (31 December 2023: approximately HK\$52.0 million).

As at 30 June 2024, current ratio was approximately 0.20 (31 December 2023: approximately 0.20) based on current assets of approximately HK\$161.6 million (31 December 2023: approximately HK\$172.9 million) and current liabilities of approximately HK\$828.1 million (31 December 2023: approximately HK\$854.3 million).

Further details regarding the liquidity of the Group are set out in "going concern assumption" of note 2.1 of the consolidated financial statements for the year ended 31 December 2023 in the 2023 annual report of the Company.

## Exposure to Fluctuation In Exchange Rates

Most of the Group's assets, liabilities and business transactions are denominated in Hong Kong Dollar, Renminbi and U.S. Dollar. The Group was not exposed to material foreign exchange risk and has not employed any financial instruments for hedging purposes. The management constantly monitors the economic situation and the Group's foreign exchange risk profile and will consider appropriate hedging measures in the future should the need arise.

## Employees and Remuneration Policies

The Group employed 13 (31 December 2023: 13) employees as at 30 June 2024. The Group's remuneration policies are primarily based on prevailing market salary levels and the performance of the respective companies and individuals concerned. For details of the compensation of key management personnel of the Group, please refer to note 15 of the "Notes to the Interim Condensed Consolidated Financial Information". Employees may also be invited to participate in the share option scheme of the Company. For details of the share option scheme of the Company, please refer to the section headed "Share Option Scheme" in this report.

於二零二四年六月三十日，本集團之銀行結餘及現金為約53.4百萬港元(二零二三年十二月三十一日：約52.0百萬港元)。

於二零二四年六月三十日，流動比率為約0.20(二零二三年十二月三十一日：約0.20)，此乃按流動資產約161.6百萬港元(二零二三年十二月三十一日：約172.9百萬港元)及流動負債約828.1百萬港元(二零二三年十二月三十一日：約854.3百萬港元)之基準計算。

有關本集團流動資金之進一步詳情載於本公司二零二三年年報中截至二零二三年十二月三十一日止年度的綜合財務報表附註2.1「持續經營假設」。

## 匯率波動風險

本集團大部分資產、負債及商業交易均以港元、人民幣及美元計值。本集團並無面臨重大外匯風險，故此並無採用任何金融工具作對沖用途。管理層持續監察經濟形勢及本集團的外匯風險狀況，並將在日後有需要時考慮適當的對沖措施。

## 僱員及酬金政策

於二零二四年六月三十日，本集團僱用13名(二零二三年十二月三十一日：13名)僱員。本集團之薪酬政策主要根據現時之市場薪酬水平，以及各公司及僱員個人之表現為基準釐定。本集團關鍵管理人員薪酬詳情請參閱「中期簡明綜合財務資料附註」之附註15。僱員亦可獲邀參與本公司之購股權計劃。有關本公司購股權計劃的詳情，請參閱本報告「股購股權計劃」一節。

## Events After the Reporting Period

On 7 June 2024, the Company announced its proposal to implement a capital reorganisation (which involved share consolidation and capital reduction) and to change its board lot size (collectively, the "Proposals"). The Proposals took effect on 23 July 2024. For details, please refer to the announcements of the Company dated 7 June 2024, 19 June 2024, 19 July 2024 and 23 July 2024 and the circular of the Company dated 3 July 2024.

On 24 April 2024, the Company announced its proposal to change its English and Chinese names (the "Change of Names"). The Registrar of Companies in Bermuda issued the Certificate of Change of Name and the Certificate of Secondary Name on 13 June 2024 and 4 June 2024 respectively certifying the respective changes in English name and Chinese name of the Company. Following the Change of Names taking effect, the Company's stock short name has been changed with effect from 29 August 2024 and the Company's logo and website have been changed with effect from 26 July 2024. For details, please refer to the announcements of the Company dated 24 April 2024, 31 May 2024 and 23 July 2024 and the circular of the Company dated 26 April 2024.

Save for the above, there is no other important event affecting the Group that require additional disclosures or adjustments occurred after the six months ended 30 June 2024 and up to the date of this report.

## OTHER INFORMATION

### Fund Raising Activities and Use of Proceeds

#### Placing of New Shares

To support the Group's general working capital and for repayment of debt, on 13 December 2023 (after trading hours), the Company entered into a placing agreement (the "Placing Agreement") with Roofer Securities Limited (the "Placing Agent"), pursuant to which the Placing Agent had conditionally agreed, as agent of the Company, to procure on a best effort basis not less than six placees who and whose ultimate beneficial owners shall be independent third parties to subscribe for up to 162,000,000 new ordinary shares of HK\$0.1 each of the Company (the "Placing Shares") at the placing price of HK\$0.165 per Placing Share (the "Placing"), which represented a discount of approximately 15.82% to the closing price of HK\$0.196 per share of the Company as quoted on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 13 December 2023, being the date on which the terms of the Placing were fixed.

## 報告期後事項

於二零二四年六月七日，本公司宣佈實施股本重組（涉及股份合併及股本削減）及更改每手買賣單位規模的提案（統稱「提案」）。該提案於二零二四年七月二十三日生效。有關詳情，請參閱本公司日期為二零二四年六月七日、二零二四年六月十九日、二零二四年七月十九日及二零二四年七月二十三日的公告以及本公司日期為二零二四年七月三日的通函。

於二零二四年四月二十四日，本公司宣佈建議更改其英文及中文名稱（「更改名稱」）。百慕達公司註冊處處長分別於二零二四年六月十三日及二零二四年六月四日發出更改名稱證明書及第二名稱證明書，核證本公司英文名稱及中文名稱的變更。更改公司名稱生效後，本公司股份簡稱已自二零二四年八月二十九日起生效，本公司之標誌及網站已自二零二四年七月二十六日起生效。有關詳情，請參閱本公司日期為二零二四年四月二十四日、二零二四年五月三十一日及二零二四年七月二十三日的公告以及本公司日期為二零二四年四月二十六日的通函。

除上述情況外，截至二零二四年六月三十日止六個月後至本報告日期，不存在影響本集團需要額外揭露或調整的其他重要事件。

## 其他資料

### 集資活動及所得款項用途

#### 配售新股份

為了支持本集團營運資金及償還債務，於二零二三年十二月十三日（交易時段後），本公司與路華證券有限公司（「配售代理」）訂立配售協議（「配售協議」），據此，配售代理有條件同意（作為本公司的代理）按盡力基準促成現時預期不少於六名承配人（其最終實益擁有人應為獨立第三方）按每股配售股份0.165港元的配售價格認購本公司最多162,000,000股每股0.1港元的新普通股股份（「配售股份」）（「配售事項」），較於二零二三年十二月十三日（即配售條款釐定日期）在香港聯合交易所有限公司（「聯交所」）所報之本公司每股收市價0.196港元折讓15.82%。

All the conditions precedent under the Placing Agreement have been fulfilled and completion of the Placing took place on 8 January 2024. All of the Placing Shares have been successfully placed by the Placing Agent to not less than six (6) placees who were independent third parties and are not connected persons and persons acting in concert of the Company at the placing price of HK\$0.165 per Placing Share. The gross proceeds from the Placing were approximately HK\$26.7 million, and the net proceeds, after deducting the placing commission, professional fees and all related expenses which may be borne by the Company, from the Placing are approximately HK\$26.4 million, representing a net issue price of HK\$0.163 per Placing Share. The Company intends to use such net proceeds to repay debts and replenish the working capital of the Group. As at 30 June 2024, net proceeds from the Placing had been fully utilised.

The following table sets forth the details of the use of the proceeds from the Placing:

配售協議所載的全部先決條件已獲達成，而配售事項已於二零二四年一月八日完成。所有配售股份已由配售代理成功配售予不少於六(6)名承配人，彼等為獨立第三方且並非本公司關連人士及一致行動人士，配售價格為每股配售股份0.165港元。配售事項的所得款項總額為約26.7百萬港元，而配售事項的所得款項淨額（經扣除配售佣金、專業費用及可能由本公司承擔的所有相關開支）為約26.4百萬港元（相當於每股配售股份的淨發行價為0.163港元）。本公司擬將該所得款項淨額用於償還本集團債務及補充營運資金。於二零二四年六月三十日，配售事項的所得款項淨額已獲全部動用。

下表列出配售事項所得款項用途的具體情況：

<b>Use of proceeds</b>		<b>Amount utilised up to 30 June 2024 截至二零二四年 六月三十日已動用金額 (HK\$ million) (百萬港元)</b>
<b>所得款項用途</b>		
Repayment of debts	償還債務	20.8
Replenish of working capital	補充營運資金	5.6
Total	總計	26.4

Save as disclosed above, there was no other issue of equity securities (including securities convertible into equity securities) or sale of treasury shares for cash (other than under a share scheme that complies with Chapter 17) during the six months ended 30 June 2024.

除上述所披露者外，截至二零二四年六月三十日止六個月期間，並無其他發行股本證券（包括可轉換為股本證券的證券）或出售庫存股換取現金（符合第17章的股份計劃的情況除外）。



## Directors' and Chief Executive's Interests and Short Positions in Shares, Underlying Shares and Debentures

As at 30 June 2024, the interests or short positions of the Directors and Chief Executive of the Company in the shares, underlying shares and debentures of the Company or any associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")) which were disclosed to the Company and the Stock Exchange, or as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers ("Model Code") set out in the Appendix C3 to the Rules Governing the Listing of Securities on the Stock Exchange ("the Listing Rules") were as follows:

### *Ordinary shares of HK\$0.1 each of the Company (Long positions)*

<b>Name of Director</b>	<b>Number of ordinary shares held</b>	<b>Approximate percentage of issued share capital</b>
<b>董事姓名</b>	<b>持有個人權益之普通股數目</b>	<b>佔已發行股本之概約百分比</b>
Mr. Sang Kangqiao 桑康喬先生	13,629,500	1.38%

Save as disclosed above, as at 30 June 2024, none of the Directors nor the Chief Executive of the Company nor their associates had any interest or short position in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be disclosed to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO or as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO or as otherwise disclosed to the Company and the Stock Exchange pursuant to the Model Code.

## 董事及主要行政人員於股份、相關股份及債券之權益及淡倉

於二零二四年六月三十日，本公司董事及主要行政人員於本公司或任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債權證中擁有須披露予本公司及聯交所，或記錄於根據證券及期貨條例第352條須予存置之登記冊或根據聯交所證券上市規則（「上市規則」）附錄C3所載之上市發行人董事進行證券交易的標準守則（「標準守則」）須另行知會本公司及聯交所之權益或淡倉如下：

### *本公司每股面值0.1港元之普通股（好倉）*

除上文所披露者外，於二零二四年六月三十日，概無本公司董事或主要行政人員或彼等之聯繫人士於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份及債權證中擁有根據證券及期貨條例第XV部之第7及8分部規定須披露予本公司及聯交所，或記錄於本公司根據證券及期貨條例第352條須予存置之登記冊或根據標準守則須另行披露予本公司及聯交所之任何權益或淡倉。

## Share Option Scheme

The Company adopted a new share option scheme ("New Share Option Scheme") subsequent to the expiry of 2012 Share Option Scheme on 31 May 2022. The New Share Option Scheme is valid and effective for 10 years commencing from the adoption date (i.e., 3 August 2022). The remaining life of the New Share Option Scheme is approximately 7 years and 11 months as at the date of this report.

The purpose of the New Share Option Scheme is to enable the Company to grant options to the eligible participants in recognition of their contribution to the Group. The eligible participants include full-time or part-time employees of the Group (including any Directors, whether executive or non-executive and whether independent or not, of the Company or any Subsidiary) and any suppliers, consultants, agents and advisers or any person who, in the sole discretion of the Board, has contributed or may contribute to the Group are eligible for options under the New Share Option Scheme.

The number of shares which may be issued upon exercise of all outstanding options is not permitted to exceed 30% of the shares of the Company in issue at any point in time. The total number of shares in respect of which options may be granted under the New Share Option Scheme in aggregate is not permitted to exceed 10% of the shares of the Company in issue at the adoption date. The total number of shares in respect of which options may be granted to any individual is not permitted to 1% of the shares of the Company in issue in any 12-month period unless such grant is approved by independent shareholders at a general meeting.

## 購股權計劃

於二零二二年五月三十一日，二零一二年購股權計劃屆滿後，本公司採納一項新購股權計劃（「新購股權計劃」）。新購股權計劃乃由採納日期（即二零二二年八月三日）起計十年內有效及生效。截至本報告日期，新購股權計劃的剩餘期限為約七年零十一個月。

新購股權計劃旨在使本公司可向合資格參與者授出購股權，以認可彼等對本集團之貢獻。合資格參與者包括合資格獲授新購股權計劃項下購股權之本集團全職或兼職僱員（包括本公司或任何附屬公司之任何董事，不論執行或非執行，亦不論獨立與否）及任何供應商、諮詢人、代理及顧問或董事會全權酌情認為已對本集團作出貢獻或可能作出貢獻之任何人士。

行使所有尚未行使購股權而可能發行之股份數目，不得超過任何時間本公司已發行股份之30%。根據新購股權計劃可能授出之購股權之有關股份總數合共不得超過採納日期本公司已發行股份之10%。於任何十二個月期間，可能向任何人士授出之購股權之有關股份總數不得超過本公司已發行股份之1%，除非有關授出獲獨立股東於股東大會上批准則另作別論。

Subject always to the limits referred to above, the Board shall not grant any options to any eligible participant which, if exercised, would result in such eligible participant becoming entitled to subscribe for such number of shares as, when aggregated with the total number of shares already issued or to be issued to him under all options granted to him (including those options exercised or outstanding) in any 12-month period exceed 1% of the shares in issue at such date. The Board may grant options to any eligible participant in excess of the individual limit of 1% in any 12-month period with the approval of the shareholders in general meeting (with such eligible participant and his associates abstaining from voting). In such situation, the Company will send a circular to the shareholders and the circular must disclose the identity of the eligible participant, the number and terms of the options to be granted (and previously granted to such eligible participant).

As at the date of this report, the total number of shares available for issue under the New Share Option Scheme is 82,356,479 shares (representing approximately 8.4% of the total issued shares as at the date of this report). As at the date of this report, no share options have been granted under the New Share Option Scheme since its adoption. As disclosed in the circular of the Company dated 24 April 2024, the Directors will determine, according to the rules of the New Share Option Scheme, the adjustments (if any) required to be made in respect of any outstanding share options as a result of the Proposals. Further announcements regarding the adjustments will be made by the Company (if applicable) in accordance with the Listing Rules in due course.

There is no general requirement that an option must be held for any minimum period before it can be exercised but the Board is empowered to impose at its discretion any such minimum period at the time of grant of any particular option. There is no vesting period as designated under the terms of the New Share Option Scheme. Also there has been no options granted under the New Share Option Scheme since its adoption and as such, there is no applicable vesting period for the shares granted.

在上文所述限額之規限下，倘向任何合資格參與者授予任何購股權將導致該合資格參與者若行使有關購股權時有權認購之股份數目，在任何12個月期間內，與根據授予該合資格參與者之全部購股權（包括已行使或未行使之購股權）已發行或將予發行之股份總數合計超逾該日期已發行股份之1%，則董事會不得向該合資格參與者授予有關購股權。經股東於股東大會批准（該合資格參與者及其聯繫人士須放棄投票），董事會可在任何12個月期間向任何合資格參與者授予超過1%個人限額的購股權。在此情況下，本公司將向股東發出通函，而該通函必須披露合資格參與者的身份、將授予（以及先前授予該合資格參與者）的購股權的數量和條款。

截至本報告日期，新購股權計劃可供發行的股份總數為82,356,479股（佔本報告日期已發行股份總數約8.4%）。於本報告日期，自新購股權計劃採納以來，並無依據新購股權計劃授出任何購股權。如本公司日期為二零二四年四月二十四日的通函所披露，董事將依新購股權計劃的規則釐定因提案而須就任何尚未行使購股權所作的調整（如有）。本公司將依上市規則適時就調整作出進一步公告（如適用）。

並無一般要求要求購股權在行使前必須持有任何最短期限，但董事會有權在授予任何特定購股權時酌情施加任何此類最短期限。新購股權計劃條款並無指定歸屬期。此外，自新購股權計劃採納以來，並無依據新購股權計劃授出任何購股權，因此，所授出的股份並無適用的歸屬期。

An option may be exercised in accordance with the terms of the New Share Option Scheme during the option period, which shall not exceed the period of ten (10) years from the date of the grant of the particular option but subject to the provisions for early termination of the option period pursuant to the New Share Option Scheme. No option may be exercised more than ten (10) years after it has been granted. No option may be granted more than ten (10) years after the adoption date. Subject to earlier termination by the Company in general meeting or by the Board, the New Share Option Scheme shall be valid and effective for a period of ten (10) years after the adoption date.

The Board has the discretion to require a particular grantee to achieve certain performance targets specified at the time of grant before any option granted under the New Share Option Scheme can be exercised.

The exercise price will be determined by the Board at its absolute discretion and notified to an option holder. The minimum exercise price shall not be less than the highest of: (a) the closing price of the shares as stated in the Stock Exchange's daily quotations sheet on the offer date; (b) the average closing price of the shares as stated in the Stock Exchange's daily quotations sheets for the five business days immediately preceding the offer date; and (c) the nominal value of the shares.

An eligible participant shall pay the Company HK\$1.00 for the grant of an option on acceptance of an option offer within 21 days after the offer date.

No options have been granted under the New Share Option Scheme since its adoption.

## Director's Rights to Acquire Shares or Debentures

Save as the New Share Option Scheme of the Company, at no time during the period was the Company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

購股權可在購股權期限內依據新購股權計劃的條款行使，該購股權期限不得超過自授予特定購股權之日起十(10)年，但須遵守根據新購股權計劃提前終止購股權期限的規定。任何購股權在授予後十(10)年後不得行使。在採納日期後十(10)年後不得授予任何購股權。除非本公司在股東大會或董事會提前終止，新購股權計劃的效期為採納日期後十(10)年。

董事會有權酌情要求特定承授人達到授出時指定的若干業績目標，然後方可行使根據新購股權計劃授出的任何購股權。

行使價將由董事會全權酌情決定，並通知購股權持有人。最低行使價不得低於下列各項中的最高者：(a)股份於要約日期在聯交所每日報價表上的收市價；(b)股份於緊接要約日期前五個營業日在聯交所每日報價表上的平均收市價；及(c)股份的面額。

合資格參與者須於要約日期後21天內，於接納購股權要約後向本公司支付1.00港元以授出購股權。

自採納以來，概無根據新購股權計劃授出任何購股權。

## 董事收購股份或債權證之權利

除本公司之新購股權計劃外，於期內任何時間內，本公司或其任何附屬公司概無參與任何安排，致使董事可藉購買本公司或任何其他法人團體之股份或債權證而獲益。



## Interests and Short Positions of Substantial Shareholders

As at 30 June 2024, so far as was known to the Directors and the Chief Executive of the Company, the following persons (other than any Director and Chief Executive of the Company) who had interests or short positions in the shares and underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or as recorded in the register to be kept by the Company under Section 336 of the SFO, or as otherwise notified to the Company and the Stock Exchange, were as follows:

## 主要股東之權益及淡倉

於二零二四年六月三十日，就本公司董事及主要行政人員所知，以下人士（本公司任何董事及主要行政人員除外）於本公司之股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部之條文而須向本公司披露之權益或淡倉，或根據證券及期貨條例第336條須由本公司存置之登記冊所記錄之權益或淡倉，或另行知會本公司及聯交所之權益或淡倉如下：

Name of shareholder	Capacity	Number of ordinary shares held	Approximate percentage of issued share capital of the Company
股東姓名／名稱	身份	所持普通股數目	佔本公司已發行股本概約百分比 (Note 1) (附註1)
Timcha Investment Limited (鼎創投資有限公司) (Formerly known as "CICFH Innovation Investment Limited") 鼎創投資有限公司 (「前稱CICFH Innovation Investment Limited」)	Beneficial owner (note 2) 實益擁有人 (附註2)	181,513,514 (L)	18.42%
江陰星輝文化傳播有限公司	Interest of corporation controlled by you (note 2)	181,513,514 (L)	18.42%
江陰星輝文化傳播有限公司	閣下控制的法團權益 (附註2)		
江陰濱江科技創業投資有限公司	Interest of corporation controlled by you (note 2)	181,513,514 (L)	18.42%
江陰濱江科技創業投資有限公司	閣下控制的法團權益 (附註2)		
江陰科技新城投資管理有限公司	Interest of corporation controlled by you (note 2)	181,513,514 (L)	18.42%
江陰科技新城投資管理有限公司	閣下控制的法團權益 (附註2)		
Mega Start Limited Mega Start Limited	Beneficial owner (note 3) 實益擁有人 (附註3)	49,693,600 (L)	5.04%
Chau Chit 周哲	Interest of corporation controlled by you (note 3) 閣下控制的法團權益 (附註3)	49,693,600 (L)	5.04%

Notes:

- (L) All the shares are long positions.
1. The percentages are calculated based on the total number of issued shares of the Company of 985,564,799 shares as at 30 June 2024.
  2. The entire issued share capital of Timcha Investment Limited (Formerly known as "CICFH Innovation Investment Limited") is wholly and beneficially owned by 江陰星輝文化傳播有限公司, which is owned as to 34.97% by 江陰濱江科技創業投資有限公司, which is wholly and beneficially owned by 江陰科技新城投資管理有限公司。By virtue of the SFO, 江陰星輝文化傳播有限公司, 江陰濱江科技創業投資有限公司 and 江陰科技新城投資管理有限公司 are deemed to be interested in all the shares in which Timcha Investment Limited is interested under the SFO.
  3. The entire issued share capital of Mega Start Limited is wholly and beneficially owned by Mr. Chau Chit. By virtue of the SFO, Mr. Chau Chit is deemed to be interested in the 49,693,600 shares of the Company.

Save as disclosed above, the Company had not been notified and is not aware of any other persons who had an interest or a short position in the shares and underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO as at 30 June 2024.

## Change in Directors' and Chief Executive's Information pursuant to Rule 13.51B of the Listing Rules

Mr. Sang Kangqiao, an executive Director, was appointed as an authorised representative of the Company under Rule 3.05 of the Listing Rules with effect from 10 April 2024. For details, please refer to the announcement of the Company dated 10 April 2024.

Save as disclosed above, there was no other information required to be disclosed under Rule 13.51B of the Listing Rules during the six months ended 30 June 2024.

## Audit Committee

The audit committee, comprising all the three independent non-executive Directors, has discussed with the management of the Company the accounting principles and practices adopted by the Group and reviewed the unaudited interim condensed consolidated financial statements of the Group for the six months ended 30 June 2024, and is of the opinion that the preparation of the unaudited interim condensed consolidated financial statements has complied with the applicable accounting standards, the Listing Rules and legal requirements, and that adequate disclosures have been made.

附註：

- (L) 所有股份均為好倉。
1. 該等百分比乃根據於二零二四年六月三十日之本公司已發行股份總數985,564,799股計算。
  2. 鼎創投資有限公司(前稱「CICFH Innovation Investment Limited」)的全部已發行股本由江陰星輝文化傳播有限公司全資及實益擁有,江陰星輝文化傳播有限公司由江陰濱江科技創業投資有限公司擁有34.97%權益,江陰濱江科技創業投資有限公司由江陰科技新城投資管理有限公司全資及實益擁有。根據證券及期貨條例,江陰星輝文化傳播有限公司、江陰濱江科技創業投資有限公司及江陰科技新城投資管理有限公司被視為於根據證券及期貨條例鼎創投資有限公司擁有權益的所有股份中擁有權益。
  3. Mega Start Limited的全部已發行股本由周哲先生全資及實益擁有。根據證券及期貨條例,周哲先生被視為於本公司49,693,600股股份中擁有權益。

除上文所披露者外,於二零二四年六月三十日,本公司並無獲知會且不知悉任何其他人士於本公司股份及相關股份中擁有根據證券及期貨條例第336條須由本公司存置之登記冊所記錄之權益或淡倉。

## 依上市規則第13.51B條更改董事及行政總裁資料

執行董事桑康橋先生依上市規則第3.05條獲委任為本公司授權代表,自二零二四年四月十日起生效。詳情請參閱公司日期為二零二四年四月十日的公告。

除上文所揭露者外,截至二零二四年六月三十日止六個月,並無依上市規則第13.51B條規定須揭露的其他資料。

## 審核委員會

審核委員會(包括所有三名獨立非執行董事)已與本公司管理層就本集團採納之會計原則及慣例進行討論並已審閱本集團截至二零二四年六月三十日止六個月之未經審核之中期簡明綜合財務報表,並認為未經審核之中期簡明綜合財務報表之編製符合適用會計準則、上市規則及法律規定,並已作出充分披露。

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

During the six months ended 30 June 2024, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities.

## Corporate Governance Practices

The Board considers that the Company has complied with all code provisions set out in Part 2 of the Corporate Governance Code contained in Appendix C1 to the Listing Rules throughout the six months ended 30 June 2024.

## Directors' Securities Transactions

The Company has adopted a code of conduct regarding Directors' securities transactions with terms no less exacting than the required standard of dealings as set out in Appendix C3 to the Listing Rules. Having made specific enquiry of all Directors, the Directors have complied with the said code of conduct and the required standard of dealings and its code of conduct regarding securities transactions by the Directors throughout the six months ended 30 June 2024.

## Appreciation

On behalf of the Board, I would like to thank all our colleagues for their diligence, dedication, loyalty and integrity. I would also like to thank all our shareholders, customers, business partners, bankers and other business associates for their trust and support.

By order of the Board

**Smart Digital Technology Group Limited**

**Mr. Tang Liang**

*Co-Chairman*

Hong Kong

30 August 2024

## 購買、出售或贖回本公司上市證券

截至二零二四年六月三十日止六個月，本公司及其任何附屬公司並無購買、出售或贖回本公司之任何上市證券。

## 企業管治常規

董事會認為本公司已於截至二零二四年六月三十日止六個月遵守上市規則附錄C1所載之企業管治守則第2部之所有適用條文。

## 董事之證券交易

本公司已採納條款嚴格程度不遜於上市規則附錄C3所載之交易規定標準之董事進行證券交易的行為守則。經向全體董事作出特定查詢後，各董事於截至二零二四年六月三十日止六個月一直遵守該行為守則及交易規定標準以及各董事進行證券交易的行為守則。

## 致謝

本人謹代表董事會，感謝全體同事的努力、專注、忠心及誠信。本人亦對全體股東、客戶、業務合作夥伴、往來銀行及其他業務夥伴之信任及支持表示謝意。

承董事會命

**智數科技集團有限公司**

*聯席主席*

**唐亮先生**

香港

二零二四年八月三十日

## INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 中期簡明綜合損益表

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		Notes 附註	2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
REVENUE	收益	5	25,569	44,228
Cost of sales	銷售成本		-	(32,649)
Gross profit	毛利		25,569	11,579
Other income and gains	其他收入及收益		271	4,304
Selling and distribution expenses	銷售及分銷開支		(1,007)	(5,036)
Administrative expenses	行政開支		(9,551)	(12,310)
Changes in fair value of financial and derivative financial liabilities	金融及衍生金融負債 公平值變動		(12,668)	(3,097)
Finance costs	融資成本		(12,573)	(16,924)
Other expenses	其他開支		(1,327)	(3,936)
LOSS BEFORE TAX	除稅前虧損	6	(11,286)	(25,420)
Income tax expense	所得稅開支	7	-	-
LOSS FOR THE PERIOD	本期虧損		(11,286)	(25,420)
Attributable to:	以下人士應佔：			
Owners of the parent	母公司擁有人		(11,286)	(25,270)
Non-controlling interests	非控股權益		-	(150)
			(11,286)	(25,420)
<b>LOSS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT</b>	<b>母公司普通權益持有人 應佔每股虧損</b>	9		
Basic and diluted - For loss for the period	基本及攤薄 - 本期虧損		HK\$(1.15) cents 港仙	HK\$(3.07) cents 港仙



# INTERIM CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

# 中期簡明綜合全面收益表

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
LOSS FOR THE PERIOD	本期虧損	<b>(11,286)</b>	(25,420)
OTHER COMPREHENSIVE LOSS	其他全面虧損		
Other comprehensive loss that may be reclassified to profit or loss in subsequent periods:	其後期間可能重新分類至損益之其他全面虧損：		
Exchange differences:	匯兌差額：		
Exchange differences on translation of foreign operations	兌換海外業務產生之匯兌差額	<b>(1,374)</b>	(2,202)
Net other comprehensive loss that may be reclassified to profit or loss in subsequent periods	其後期間可能重新分類至損益之其他全面淨虧損	<b>(1,374)</b>	(2,202)
OTHER COMPREHENSIVE LOSS FOR THE PERIOD, NET OF TAX	本期其他全面虧損(稅後)	<b>(1,374)</b>	(2,202)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	本期全面虧損總額	<b>(12,660)</b>	(27,622)
Attributable to:	以下人士應佔：		
Owners of the parent	母公司擁有人	<b>(12,660)</b>	(27,471)
Non-controlling interests	非控股權益	-	(151)
		<b>(12,660)</b>	(27,622)

# INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

# 中期簡明綜合財務狀況表

As at 30 June 2024

於二零二四年六月三十日

			30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
	Notes 附註			
<b>NON-CURRENT ASSETS</b>				
<b>非流動資產</b>				
Property, plant and equipment		物業、廠房及設備	22	276
Right-of-use assets		使用權資產	268	1,534
Prepayments, other receivables and other assets		預付款項、其他應收款項及其他資產	290,056	290,108
Investment in film and television programs and program rights		電影及電視節目及節目版權投資	11,713	11,715
Total non-current assets		非流動資產總值	302,059	303,633
<b>CURRENT ASSETS</b>				
<b>流動資產</b>				
Trade receivables	10	貿易應收款項	10,873	12,006
Prepayments, other receivables and other assets		預付款項、其他應收款項及其他資產	92,905	97,728
Contract assets		合約資產	4,403	11,163
Cash and cash equivalents		現金及現金等值項目	53,449	52,003
Total current assets		流動資產總值	161,630	172,900
<b>CURRENT LIABILITIES</b>				
<b>流動負債</b>				
Other payables and accruals		其他應付款項及應計費用	86,581	104,256
Contract liabilities		合約負債	35,879	36,581
Interest-bearing borrowings and film investment loans	11	計息借貸及電影投資貸款	422,963	441,696
Derivative financial liabilities		衍生金融負債	39,135	36,984
Financial liabilities at fair value through profit or loss	12	按公平值計入損益的金融負債	206,917	196,464
Amount due to a shareholder		應付一名股東款項	1,074	1,099
Lease liabilities		租賃負債	274	1,209
Tax payable		應付稅項	35,313	36,046
Total current liabilities		流動負債總額	828,136	854,335

# INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(continued)

As at 30 June 2024

# 中期簡明綜合財務狀況表 (續)

於二零二四年六月三十日

			<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
<b>NET CURRENT LIABILITIES</b>	<b>流動負債淨額</b>		<b>(666,506)</b>	(681,435)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>總資產減流動負債</b>		<b>(364,447)</b>	(377,802)
<b>NON-CURRENT LIABILITIES</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		-	448
Net liabilities	負債淨額		<b>(364,447)</b>	(378,250)
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本	13	<b>98,556</b>	82,356
Reserves	儲備		<b>(462,497)</b>	(460,100)
<b>Equity attributable to owners of the parent</b>	<b>母公司擁有人應佔權益</b>		<b>(363,941)</b>	(377,744)
Non-controlling interests	非控股權益		<b>(506)</b>	(506)
<b>Net deficit</b>	<b>虧絀淨額</b>		<b>(364,447)</b>	(378,250)

# INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

# 中期簡明綜合權益變動表

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		Attributable to owners of the parent 母公司擁有人應佔							Non-controlling interests	Total deficiency
		Share Capital	Share Premium	Capital redemption reserve	Statutory reserve fund	Exchange reserve	Accumulated losses	Total		
		股本	股份溢價	資本贖回儲備	法定儲備金	匯兌儲備	累計虧損	總計	非控股權益	虧絀總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2024 (audited)	於二零二四年一月一日 (經審核)	82,356	556,778	1,564	5,000	4,665	(1,028,107)	(377,744)	(506)	(378,250)
Loss for the period	本期虧損	-	-	-	-	-	(11,286)	(11,286)	-	(11,286)
Other comprehensive loss for the period:	本期其他全面虧損：	-	-	-	-	-	-	-	-	-
Exchange differences on translation of foreign operations	兌換海外業務產生之匯兌差額	-	-	-	-	(1,374)	-	(1,374)	-	(1,374)
Total comprehensive loss for the period	本期全面虧損總額	-	-	-	-	(1,374)	(11,286)	(12,660)	-	(12,660)
Issue of shares	發行股份	16,200	10,263	-	-	-	-	26,463	-	26,463
<b>As at 30 June 2024 (unaudited)</b>	<b>於二零二四年六月三十日 (未經審核)</b>	<b>98,556</b>	<b>567,041</b>	<b>1,564</b>	<b>5,000</b>	<b>3,291</b>	<b>(1,039,393)</b>	<b>(363,941)</b>	<b>(506)</b>	<b>(364,447)</b>

For the six months ended 30 June 2023

截至二零二三年六月三十日止六個月

		Attributable to owners of the parent 母公司擁有人應佔							Non-controlling interests	Total deficiency
		Share capital	Share premium	Capital redemption reserve	Statutory reserve fund	Exchange reserves	Accumulated losses	Total		
		股本	股份溢價	資本贖回儲備	法定儲備金	匯兌儲備	累計虧損	總計	非控股權益	虧絀總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2023 (audited)	於二零二三年一月一日 (經審核)	82,356	556,778	1,564	5,000	6,506	(982,387)	(330,184)	(353)	(330,537)
Loss for the period	本期虧損	-	-	-	-	-	(25,270)	(25,270)	(150)	(25,420)
Other comprehensive loss for the period:	本期其他全面虧損：	-	-	-	-	-	-	-	-	-
Exchange differences on translation of foreign operations	兌換海外業務產生之匯兌差額	-	-	-	-	(2,201)	-	(2,201)	(1)	(2,202)
Total comprehensive loss for the period	本期全面虧損總額	-	-	-	-	(2,201)	(25,270)	(27,471)	(151)	(27,622)
<b>At 30 June 2023 (unaudited)</b>	<b>於二零二三年六月三十日 (未經審核)</b>	<b>82,356</b>	<b>556,778</b>	<b>1,564</b>	<b>5,000</b>	<b>4,304</b>	<b>(1,007,657)</b>	<b>(357,655)</b>	<b>(504)</b>	<b>(358,159)</b>



# INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

# 中期簡明綜合現金流量表

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>經營業務之現金流量</b>		
Loss before tax	除稅前虧損	<b>(11,286)</b>	(25,420)
Adjustments for:	按下列各項調整：		
Finance costs	融資成本	<b>12,573</b>	10,801
Bank interest income	銀行利息收入	<b>(14)</b>	-
Depreciation of property, plant and equipment	物業、廠房及設備折舊	<b>254</b>	340
	6		
Depreciation of right-of-use assets	使用權資產折舊	<b>1,110</b>	983
	6		
Amortisation of investment in film and television programs and program rights	電影及電視節目及節目版權投資攤銷	<b>-</b>	32,649
	6		
Fair value losses of derivative financial liabilities and financial liabilities measured at fair value through profit or loss	按公平值計入損益之衍生金融負債及金融負債公平值虧損	<b>12,668</b>	2,672
		<b>15,305</b>	22,025

## INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

## 中期簡明綜合現金流量表 (續)

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
Decrease in prepayments, other receivables and other assets	預付款項、其他應收款項及其他資產減少	2,728	2,874
Decrease in trade receivables	貿易應收款項減少	1,130	4,043
Decrease in other payables and accruals	其他應付款項及應計費用減少	(17,675)	(6,725)
Decrease (increase) in contract assets	合約資產減少 (增加)	6,758	(9,021)
Decrease in contract liabilities	合約負債減少	-	(27,017)
Taxes paid	已付稅項	-	(682)
<b>Net cash flows from (used in) operating activities</b>	<b>經營業務所得 / (所用) 現金流量淨額</b>	<b>8,246</b>	<b>(14,503)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>投資業務之現金流量</b>		
Interest received	已收利息	14	-
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	-	(13)
<b>Net cash flows from (used in) investing activities</b>	<b>投資業務所得 / (所用) 現金流量淨額</b>	<b>14</b>	<b>(13)</b>

# INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS *(continued)*

# 中期簡明綜合現金流量表 (續)

For the six months ended 30 June 2024

截至二零二四年六月三十日止六個月

		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>融資業務之現金流量</b>		
Issue of shares upon share placing	股份配售時發行股份	26,463	–
Repayment of film investment loans and other borrowings	償還電影投資貸款及其他借貸	(31,389)	(11,368)
Principal portion of lease payments	租賃付款的本金部分	(805)	(1,104)
Interest paid	已付利息	–	–
<b>Net cash flows used in financing activities</b>	<b>融資業務所用現金流量淨額</b>	<b>(5,731)</b>	<b>(12,472)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目增加(減少)淨額</b>	<b>2,529</b>	<b>(26,988)</b>
Cash and cash equivalents at beginning of period	期初之現金及現金等值項目	52,003	79,420
Effect of foreign exchange rate changes, net	匯率變動的影響，淨額	(1,083)	441
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>期末之現金及現金等值項目</b>	<b>53,449</b>	<b>52,873</b>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目結餘分析</b>		
Cash and cash equivalents as stated in the statement of financial position and statement of cash flows	於財務狀況表及現金流量表呈列的現金及現金等值項目	53,449	52,873

# NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION

30 June 2024

## 1. CORPORATE INFORMATION

Smart Digital Technology Group Limited (the “Company”) is incorporated in Bermuda as an exempted company with limited liability and its shares are listed on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The address of the registered office and principal place of business of the Company is Room 1201, 12th Floor, 1111 King’s Road, Taikoo Shing, Hong Kong.

During the six months ended 30 June 2024, the Company and its subsidiaries (the “Group”) were involved in the media and culture business.

In the opinion of the directors of the Company (the “Directors”), the single largest shareholder of the Company is Timcha Investment Limited (formerly known as CICFH Innovation Investment Limited) (“Timcha”), a company wholly owned by 江陰星輝文化傳播有限公司 (Jiangyin Starlight Communications Co., Ltd.\*), a limited company incorporated in the People’s Republic of China (the “PRC”). In the opinion of the Directors, as of 30 June 2024, the Company has no controlling shareholder.

\* *The English name of the entity registered in the PRC represents the best efforts made by the management of the Company to translate its Chinese name as the entity does not have an official English name. The English translation of the name is for identification purposes only.*

# 中期簡明綜合財務資料附註

二零二四年六月三十日

## 1. 公司資料

智數科技集團有限公司(「本公司」)在百慕達註冊成立為一家獲豁免有限公司及其股份於香港聯合交易所有限公司(「聯交所」)上市。本公司註冊辦事處及主要營業地點之地址為香港太古城英皇道1111號12樓1201室。

截至二零二四年六月三十日止六個月期間，本公司及其附屬公司(「本集團」)從事傳媒及文化業務。

本公司董事(「董事」)認為，本公司之單一最大股東為鼎創投資有限公司(前稱為CICFH Innovation Investment Limited)(「鼎創」)(一間由江陰星輝文化傳播有限公司(於中華人民共和國(「中國」)註冊成立的有限公司)全資擁有之公司)。董事認為，截至二零二四年六月三十日，本公司並無控股股東。



## 2. BASIS OF PREPARATION

The interim condensed consolidated financial information for the six months ended 30 June 2024 has been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 *Interim Financial Reporting*. The interim condensed consolidated financial information 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 consolidated financial statements for the year ended 31 December 2023.

## 3. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group’s annual consolidated financial statements for the year ended 31 December 2023, except for the adoption of the following new and revised Hong Kong Financial Reporting Standards (“HKFRSs”) for the first time for the current period’s financial information.

Amendments to HKFRS 16	<i>Lease Liability in a Sale and Leaseback</i>
Amendments to HKAS 1	<i>Classification of Liabilities as Current or Non-current and related amendments to Hong Kong Interpretation 5 (2020)</i>
Amendments to HKAS 1	<i>Non-current Liabilities with Covenants</i>
Amendments to HKAS 7 and HKFRS 7	<i>Supplier Finance Arrangements</i>

The adoption of the above new and revised HKFRSs had no significant financial effect on the Group’s condensed consolidated interim financial information, financial position and performance for the current period and prior years.

## 2. 編製基準

截至二零二四年六月三十日止六個月的中期簡明綜合財務資料已根據香港會計準則（「香港會計準則」）第34號中期財務報告編製。該中期簡明綜合財務資料不包括年度財務報表要求的所有資料及披露，且應與本集團截至二零二三年十二月三十一日止年度的年度綜合財務報表一併閱讀。

## 3. 會計政策變動及披露

編製中期簡明綜合財務報表所採納的會計政策與編製本集團截至二零二三年十二月三十一日止年度之年度綜合財務報表所採納者一致，惟於本期間財務資料中首次採納的以下新訂及經修訂香港財務報告準則（「香港財務報告準則」）除外。

香港財務報告準則第16號之修訂	售後租回交易中的租賃負債
香港會計準則第1號之修訂	將負債分類為流動或非流動及香港詮釋第5號(2020年)之相關修訂
香港會計準則第1號之修訂	附帶契諾的非流動負債
香港會計準則第7號及香港財務報告準則第7號之修訂	供應商融資安排

應用上述新訂及經修訂香港財務報告準則對本集團本期間及過往年度簡明綜合中期財務報表、財務狀況及表現並無重大財務影響。

#### 4. OPERATING SEGMENT INFORMATION

Six months ended 30 June 2024

		Media and culture business 傳媒及文化業務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Segment assets</b>	<b>分部資產</b>	<b>463,689</b>	<b>463,689</b>
Total assets	總資產		<b>463,689</b>
<b>Segment liabilities</b>	<b>分部負債</b>	<b>(828,136)</b>	<b>(828,136)</b>
Total liabilities	總負債		<b>(828,136)</b>

Year ended 31 December 2023

#### 4. 經營分部資料

截至二零二四年六月三十日止六個月

		Media and culture business 傳媒及文化業務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Segment assets</b>	<b>分部資產</b>	<b>463,689</b>	<b>463,689</b>
Total assets	總資產		<b>463,689</b>
<b>Segment liabilities</b>	<b>分部負債</b>	<b>(828,136)</b>	<b>(828,136)</b>
Total liabilities	總負債		<b>(828,136)</b>

截至二零二三年十二月三十一日止年度

		Media and culture business 傳媒及文化業務 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
<b>Segment assets</b>	<b>分部資產</b>	<b>476,533</b>	<b>476,533</b>
Total assets	總資產		<b>476,533</b>
<b>Segment liabilities</b>	<b>分部負債</b>	<b>(854,783)</b>	<b>(854,783)</b>
Total liabilities	總負債		<b>(854,783)</b>

## 5. REVENUE

An analysis of revenue is as follows:

## 5. 收益

收益分析如下：

	For the six months ended 30 June 截至六月三十日止六個月	
	2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from contracts with customers 來自客戶合約之收益	<b>25,569</b>	44,228

### Disaggregated revenue information for revenue from contracts with customers

For the six months ended 30 June 2024

### 來自客戶合約之收益之分拆收益資料

截至二零二四年六月三十日止六個月

Segments	分部	Media and culture business 傳媒及文化業務 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Types of goods or services</b>	<b>貨品或服務類別</b>	
Revenue from motion pictures	來自影片之收益	<b>25,569</b>
Total revenue from contracts with customers	來自客戶合約之收益總額	<b>25,569</b>
<b>Geographical markets</b>	<b>地區市場</b>	
United States of America	美利堅合眾國	<b>25,569</b>
Total revenue from contracts with customers	來自客戶合約之收益總額	<b>25,569</b>
<b>Timing of revenue recognition</b>	<b>收益確認時間</b>	
At a point in time	於某一時間點	<b>25,569</b>
Total revenue from contracts with customers	來自客戶合約之收益總額	<b>25,569</b>

## 5. REVENUE (continued)

### Disaggregated revenue information for revenue from contracts with customers

(continued)

For the six months ended 30 June 2023

## 5. 收益 (續)

### 來自客戶合約之收益之分拆收益資料 (續)

截至二零二三年六月三十日止六個月

Segments	分部	Media and culture business 傳媒及文化業務 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Types of goods or services</b>		
Revenue from motion pictures	貨品或服務類別 來自影片之收益	44,228
Total revenue from contracts with customers	來自客戶合約之收益總額	44,228
<b>Geographical markets</b>		
United States of America	地區市場 美利堅合眾國	44,228
Total revenue from contracts with customers	來自客戶合約之收益總額	44,228
<b>Timing of revenue recognition</b>		
At a point in time	收益確認時間 於某一時間點	44,228
Total revenue from contracts with customers	來自客戶合約之收益總額	44,228



## 6. LOSS BEFORE TAX

The Group's loss before tax for the period is arrived at after charging/(crediting):

## 6. 除稅前虧損

本集團本期除稅前虧損乃經扣除／(計入)以下各項後達致：

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Cost of sales*	銷售成本*	-	32,649
Amortisation of investment in film and television programs and program rights*	電影及電視節目及節目版權 投資之攤銷*	-	32,649
Depreciation of property, plant and equipment	物業、廠房及設備折舊	254	340
Depreciation of right-of-use assets	使用權資產折舊	1,110	983
Exchange differences, net	匯兌差額，淨額	(612)	1,037

\* Amortisation of investment in films, television programs and program rights are included in "Cost of sales" in the consolidated statement of profit or loss.

\* 電影、電視節目及節目版權投資之攤銷計入綜合損益表「銷售成本」。

## 7. INCOME TAX EXPENSE

No provision for Hong Kong profits tax was made as the Group did not generate any assessable profits in Hong Kong during each of the period ended 30 June 2024 and 2023. Taxes on profits assessable elsewhere have been calculated at the rates of tax prevailing in the jurisdictions in which the Group operates.

Income tax consists income tax charged on the Group in Mainland China and United States of America ("USA"). Provision for the PRC enterprise income tax was calculated based on the statutory tax rate of 25% on the assessable income of the PRC companies during each of the periods ended 30 June 2024 and 2023. USA income tax applicable to the Group was charged at the federal tax rate of 21% and state tax rate, net of federal effect, of 7% during each of the periods ended 30 June 2024 and 2023.

## 7. 所得稅開支

由於本集團於截至二零二四年及二零二三年六月三十日止各期間並無於香港產生任何應課稅溢利，故並無作出香港利得稅撥備。其他地區之應課稅溢利稅項按本集團經營業務所在司法權區之現行稅率計算。

所得稅包括中國內地及美利堅合眾國（「美國」）對本集團徵收的所得稅。中國企業所得稅撥備乃就中國公司於截至二零二四年及二零二三年六月三十日止各期間的應課稅收入按法定稅率25%計算。於截至二零二四年及二零二三年六月三十日止各期間，適用於本集團的美國所得稅按聯邦稅率21%及州稅率7%（扣除聯邦稅務影響）繳納。

## 7. INCOME TAX EXPENSE (continued)

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Current	即期	-	-
Deferred	遞延	-	-
Total tax charge for the period		-	-
本期稅項支出總額		-	-

## 8. DIVIDENDS

No interim dividend has been paid or declared during each of the periods ended 30 June 2024 and 2023. The board does not recommend the payment of an interim dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: Nil).

## 9. LOSS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT

The calculation of the basic loss per share amount is based on the loss for the period attributable to ordinary equity holders of the parent of HK\$11,286,000 (30 June 2023: HK\$25,270,000), and the weighted average number of ordinary shares of 985,564,799 (30 June 2023: 823,564,799) in issue during the period.

The Group had no potentially dilutive ordinary shares in issue during the period ended 30 June 2024 (30 June 2023: Nil).

## 7. 所得稅開支 (續)

		For the six months ended 30 June 截至六月三十日止六個月	
		2024 二零二四年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)
Current	即期	-	-
Deferred	遞延	-	-
Total tax charge for the period		-	-
本期稅項支出總額		-	-

## 8. 股息

截至二零二四年及二零二三年六月三十日止各期間內並無派付或宣派任何中期股息。董事會不建議就截至二零二四年六月三十日止六個月派付中期股息(截至二零二三年六月三十日止六個月：無)。

## 9. 母公司普通權益持有人應佔每股虧損

每股基本虧損金額乃按母公司普通權益持有人應佔之本期虧損11,286,000港元(二零二三年六月三十日：25,270,000港元)及本期已發行普通股加權平均數985,564,799股(二零二三年六月三十日：823,564,799股)計算。

於截至二零二四年六月三十日止期間，本集團並無已發行的潛在攤薄普通股(二零二三年六月三十日：無)。

## 10. TRADE RECEIVABLES

An ageing analysis of the trade receivables as at the end of the reporting period, based on the invoice dates and net of loss allowance, is as follows:

		<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 6 months	6個月以內	<b>10,873</b>	12,006
		<b>10,873</b>	12,006

## 10. 貿易應收款項

於報告期末，貿易應收款項按發票日期並扣減虧損撥備之賬齡分析如下：

## 11. INTEREST-BEARING BORROWINGS AND FILM INVESTMENT LOANS

## 11. 計息借貸及電影投資貸款

		As at 30 June 2024 於二零二四年六月三十日 (Unaudited) (未經審核)			As at 31 December 2023 於二零二三年十二月三十一日 (Audited) (經審核)		
		Effective interest rate 實際利率	Maturity 到期	HK\$'000 千港元	Effective interest rate 實際利率	Maturity 到期	HK\$'000 千港元
<b>Current</b>	<b>即期</b>						
Borrowings – unsecured	借貸 – 無抵押	(note a) (附註a)	2022-2024	211,215	3%-8%	2022-2024	235,728
Film investment loans	電影投資貸款	(note b) (附註b)	2019-2023	211,748	3%-8%	2019-2023	205,968
				<b>422,963</b>			<b>441,696</b>

	<b>As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	As at 31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Analysed into:		
– Within one year or repayable on demand	<b>422,963</b>	441,696

Analysed into:

– Within one year or repayable on demand

分析為以下項目：

— 一年內或按要求償還

## 11. INTEREST-BEARING BORROWINGS AND FILM INVESTMENT LOANS *(continued)*

Note:

- (a) At 30 June 2024, interest-bearing borrowings amounted to HK\$50,377,000 bearing interest at a rate of 8% per annum are matured, and other borrowings amounted to HK\$160,838,000 bearing interest at rates ranging from 3% to 8% per annum are matured in June 2024. At 31 December 2023, interest-bearing borrowings amounted to HK\$77,538,000 bearing interest at a rate of 8% per annum are matured, and other borrowings amounted to HK\$158,190,000 bearing interest at rates ranging from 3% to 8% per annum are matured in June 2024.
- (b) The film investment loans represented loans from film financiers which bear interest at rates ranging from 3% to 8% per annum. The repayment dates are subject to the release dates of films. As at 30 June 2024, the film investment loans of HK\$211,748,000 were repayable. The Group has been actively negotiating with all the lenders for renewal and extension for repayments of the overdue film investment loans.

## 11. 計息借貸及電影投資貸款 (續)

附註：

- (a) 於二零二四年六月三十日，金額為50,377,000港元按年利率8%計息的計息借貸已到期，以及金額為160,838,000港元按年利率3%至8%計息的其他借貸於二零二四年六月到期。於二零二三年十二月三十一日，金額為77,538,000港元按年利率8%計息的計息借貸已到期，以及金額為158,190,000港元按年利率3%至8%計息的其他借貸於二零二四年六月到期。
- (b) 電影投資貸款指來自電影融資方的貸款，按年利率3%至8%計息。還款日期取決於電影上映日期。於二零二四年六月三十日，電影投資貸款211,748,000港元須予償還。本集團一直積極與所有放債人就重續及延期償還逾期電影投資貸款進行磋商。



## 12. FINANCIAL LIABILITIES AT FAIR VALUE THROUGH PROFIT OR LOSS

## 12. 按公平值計入損益的金融負債

	<b>As at 30 June 2024 於二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	<b>As at 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)</b>
Amount received under the co-investment arrangements without share of copyrights, at fair value	<b>206,917</b>	196,464

Amount received under the co-investment arrangements without share of copyrights are mandatorily classified as financial liabilities at fair value through profit or loss as their contractual cash flows are not solely payments of principal and interest.

As at 30 June 2024, the Group had several co-investment agreements with investors in film production projects, which entitled the investors to receive a variable income based on the investor's investment amount and expected rate of return as specified in the respective co-investment agreements. Investors have no control nor joint control over the investments and are without share of copyrights.

The Group measured, at initial recognition, the cost of these amounts received based on the cash consideration for these investments.

All these films had been released and the carrying amount at the end of the reporting period represented the fair value of these financial liabilities derived based on the estimated net future cash flows from these films attributable to the investors. The repayment dates of these liabilities are normally after 30 days every time the Company receives cash receipts from distributors.

The fair value losses on remeasurement of fair value of financial liabilities at fair value through profit or loss amounting to HK\$10,506,000 during the period.

聯合投資安排下已收款項—無分佔版權已強制分類為按公平值計入損益的金融負債，乃由於其合約現金流量並非純粹為支付本金及利息。

於二零二四年六月三十日，本集團與投資者就電影製作項目訂有若干聯合投資協議，根據各聯合投資協議所規定投資者的投資金額及預期回報率，投資者有權獲取可變收益。投資者對投資並無控制權或聯合控制權，且無分佔版權。

本集團於初步確認時根據該等投資的現金代價計量該等已收款項的成本。

該等電影均已上映，於報告期末的賬面值指該等金融負債的公平值，其乃根據投資者應佔該等電影的估計未來現金流量淨額得出。該等負債的還款日期通常為本公司每次收到發行商的現金收據30日後。

期內重新計量按公平值計入損益的金融負債公平值的公平值虧損為10,506,000港元。

### 13. SHARE CAPITAL

#### Shares

### 13. 股本

#### 股份

		<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	<b>31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)</b>
Issued and fully paid:	已發行及繳足：		
985,564,799	985,564,799		
(31 December 2023: 823,564,799)	(二零二三年十二月三十一日：		
ordinary shares	823,564,799) 股普通股	<b>98,556</b>	82,356

### 14. CAPITAL COMMITMENTS

- (a) The Group had the following capital commitments at the end of the reporting period:

### 14. 資本承擔

- (a) 本集團於報告期末有以下資本承擔：

		<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	<b>31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)</b>
Contracted, but not provided for:	已訂約，但未撥備：		
Film and television programs	電影及電視節目預付款項		
prepayments		<b>151,861</b>	151,888

## 15. RELATED PARTY TRANSACTIONS

In addition to the transactions detailed elsewhere in this financial information, the Group had the following transactions with related parties during the period:

### (i) Compensation of key management personnel of the Group:

The remuneration of the key management of the Group during the period was as follows:

		For the six months ended 30 June	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Short-term employee benefits	短期僱員福利	577	2,021
Retirement benefit scheme contributions	退休福利計劃供款	18	9
Total compensation paid to key management personnel	已付主要管理人員薪酬總額	595	2,030

The remuneration of directors and other members of key management is determined by the board of directors having regard to individual performance and market trends.

## 15. 關聯方交易

除本財務資料其他部分所詳述的交易外，期內本集團與關聯方的交易如下：

### (i) 本集團主要管理人員薪酬：

期內本集團主要管理人員薪酬如下：

		For the six months ended 30 June	
		2024	2023
		二零二四年	二零二三年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Short-term employee benefits	短期僱員福利	577	2,021
Retirement benefit scheme contributions	退休福利計劃供款	18	9
Total compensation paid to key management personnel	已付主要管理人員薪酬總額	595	2,030

董事及其他主要管理層成員之薪酬由董事會經參考個人表現及市場趨勢釐定。

## 15. RELATED PARTY TRANSACTIONS

(continued)

### (ii) Amount due to a shareholder

	<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Amount due to a shareholder	<b>1,074</b>	1,099

The amount due to a shareholder is non-trade in nature, unsecured, interest-free and has no fixed terms of repayment.

### (iii) Film investment loans

	<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
A shareholder – Jiangyin Binjiang Technology Venture Investment Co., Ltd. (“Jiangyin Binjiang”)	<b>32,901</b>	32,814

The film investment loan is trade in nature, unsecured and bears interest at a fixed rate of 6% (31 December 2023: 6%) per annum and is overdue as at 30 June 2024. As at the date of this report, the Group is in the process of renegotiating the terms of the loan with Jiangyin Binjiang, which includes, among others, to extend the maturity dates. The interest and late payment penalties had been accrued according to the provision of the current loan agreement.

## 15. 關聯方交易 (續)

### (ii) 應付一名股東款項

	<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Amount due to a shareholder	<b>1,074</b>	1,099

應付一名股東款項為非貿易性質、無抵押、免息及無固定還款期限。

### (iii) 電影投資貸款

	<b>30 June 2024 二零二四年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
A shareholder – Jiangyin Binjiang Technology Venture Investment Co., Ltd. (“Jiangyin Binjiang”)	<b>32,901</b>	32,814

電影投資貸款為貿易性質、無抵押及按固定年利率6%（二零二三年十二月三十一日：6%）計息且於二零二四年六月三十日已逾期。於本報告日期，本集團正與江陰濱江重新協商貸款條款，以（其中包括）延長到期日。有關利息及滯納金已根據現有貸款協議的條文計提。



## 16. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

Management has assessed that the fair values of cash and cash equivalents, contract assets, trade receivables, financial assets included in prepayments, other receivables and other assets, financial liabilities included in trade payables, other payables and accruals, interest bearing bank and other borrowings and film investment loans, and amounts due to a shareholder approximate to their carrying amounts largely due to the short-term maturities of these instruments.

The Group's finance department headed by the finance manager is responsible for determining the policies and procedures for the fair value measurement of financial instruments. The finance manager reports directly to the chief financial officer and the audit committee. At each reporting date, the finance department analyses the movements in the values of financial instruments and determines the major inputs applied in the valuation. The valuation is reviewed and approved by the chief financial officer. The valuation process and results are discussed with the audit committee twice a year for interim and annual financial reporting.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

## 16. 金融工具的公平值及公平值層級

管理層已評估，現金及現金等值項目、合約資產、貿易應收款項、計入預付款項、其他應收款項及其他資產之金融資產、計入貿易應付款項、其他應付款項及應計費用之金融負債、計息銀行及其他借貸以及電影投資貸款及應付一名股東款項之公平值與其賬面值相若，主要由於該等工具均於短期內到期。

本集團由財務經理領導的財務部負責制定金融工具公平值計量的政策及程序。財務經理直接向財務總監及審核委員會匯報。於各報告日期，財務部分析金融工具價值的變動情況，並釐定估值所用的主要輸入數據。估值由財務總監審核並批准。估值過程及結果由審核委員會每年進行兩次討論，以作中期及年度財務申報。

金融資產及負債之公平值按該工具於自願雙方當前交易（非被迫或清算性出售）中可交換之金額列賬。估計公平值時採用以下方法及假設：

## 16. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS *(continued)*

The fair values of the non-current portion of interest-bearing bank and other borrowings, if any, have been calculated by discounting the expected future cash flows using rates currently available for instruments with similar terms, credit risk and remaining maturities. The change in fair value as a result of the Group's own non-performance risk for interest-bearing bank and other borrowings as at 30 June 2024 were assessed to be insignificant.

The fair value of the derivative financial liability as of 30 June 2024 was related to variable interest rate of certain film investment loans, which was calculated based on the discounted cash flow model under the income-based approach. The key assumptions included discount rate, forecast revenue and profits tax rate. A significant increase in the estimated cash flow and the growth rates in isolation would result in a significant increase in the fair value of the derivative financial liability. A significant decrease in discount rate in isolation would result in a significant increase in the fair value of the derivative financial liabilities.

The discount for lack of marketability represents the amounts of premiums and discounts determined by the Group that market participants would take into account when pricing the investments.

## 16. 金融工具的公平值及公平值層級 (續)

計息銀行及其他借貸(如有)之非即期部分的公平值乃按適用於具有類似條款、信貸風險及剩餘年期的工具的現行利率貼現預期未來現金流量計算。本集團於二零二四年六月三十日的計息銀行及其他借貸的不履約風險導致的公平值變動評估為並不重大。

衍生金融負債截至二零二四年六月三十日的公平值與若干電影投資貸款的可變利率有關，按收入法項下的貼現現金流量模型計算。主要假設包括貼現率、預測收益及利得稅率。僅估計現金流量及增長率的大幅增加將導致衍生金融負債的公平值大幅增加。僅貼現率的大幅減少將導致衍生金融負債的公平值大幅增加。

缺乏可銷性折讓為本集團所釐定市場參與者在為投資定價時會考慮的溢價及折讓金額。

## 16. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS *(continued)*

The following table illustrates the fair value measurement hierarchy of the Group's financial instruments:

### Liabilities measured at fair value: As at 30 June 2024

## 16. 金融工具的公平值及公平值層級 (續)

下表列示本集團金融工具之公平值計量層級：

### 按公平值計量之負債： 於二零二四年六月三十日

		Fair value measurement using 使用以下各項所作之公平值計量			
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
		於活躍市場報價 (第一級)	重大可觀察 輸入數據 (第二級)	重大不可觀察 輸入數據 (第三級)	
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
		(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
Financial liabilities at fair value through profit or loss	按公平值計入損益的金融負債	-	-	206,917	206,917
Derivative financial liabilities	衍生金融負債	-	-	39,315	39,315
		-	-	246,052	246,052

## 16. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (continued)

As at 31 December 2023

## 16. 金融工具的公平值及公平值層級 (續)

於二零二三年十二月三十一日

		Fair value measurement using 使用以下各項所作之公平值計量			
		Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
		於活躍市場報價 (第一級)	重大可觀察 輸入數據 (第二級)	重大不可觀察 輸入數據 (第三級)	
		HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)
Financial liabilities at fair value through profit or loss	按公平值計入損益的金融負債	-	-	196,464	196,464
Derivative financial liabilities	衍生金融負債	-	-	36,984	36,984
		-	-	233,448	233,448

During the period, there were no transfers of fair value measurements between Level 1 and Level 2 and no transfers into or out of Level 3 for both financial assets and financial liabilities (2023: Nil).

期內，第一級與第二級公平值計量層級之間並無轉撥，金融資產及金融負債亦無從第三級轉入或轉出 (二零二三年：無)。



## 17. EVENTS AFTER THE REPORTING PERIOD

On 7 June 2024, the Company announced its proposal to implement a capital reorganisation (which involved share consolidation and capital reduction) and to change its board lot size (collectively, the "Proposals"). The Proposals took effect on 23 July 2024. For details, please refer to the announcements of the Company dated 7 June 2024, 19 June 2024, 19 July 2024 and 23 July 2024 and the circular of the Company dated 3 July 2024.

On 24 April 2024, the Company announced its proposal to change its English and Chinese names (the "Change of Names"). The Registrar of Companies in Bermuda issued the Certificate of Change of Name and the Certificate of Secondary Name on 13 June 2024 and 4 June 2024 respectively certifying the respective changes in English name and Chinese name of the Company. Following the Change of Names taking effect, the Company's stock short name has been changed with effect from 29 August 2024 and the Company's logo and website have been changed with effect from 26 July 2024. For details, please refer to the announcements of the Company dated 24 April 2024, 31 May 2024 and 23 July 2024, and the circular of the Company dated 26 April 2024.

Save for the above, there are no significant events after the reporting period that have not been reflected in the financial information for the period.

## 18. APPROVAL OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION

The interim condensed consolidated financial information was approved and authorised for issue by the board of directors on 30 August 2024.

## 17. 報告期後事項

於二零二四年六月七日，本公司宣佈實施股本重組（涉及股份合併及股本削減）及更改每手買賣單位的提案（統稱「提案」）。該提案於二零二四年七月二十三日生效。有關詳情，請參閱本公司日期為二零二四年六月七日、二零二四年六月十九日、二零二四年七月十九日及二零二四年七月二十三日的公告以及本公司日期為二零二四年七月三日的通函。

於二零二四年四月二十四日，本公司宣佈建議更改其英文及中文名稱（「更改名稱」）。百慕達公司註冊處處長分別於二零二四年六月十三日及二零二四年六月四日發出更改名稱證明書及第二名稱證明書，核證本公司英文名稱及中文名稱的變更。更改公司名稱生效後，本公司股份簡稱已自二零二四年八月二十九日起生效，本公司之標誌及網站已自二零二四年七月二十六日起生效。有關詳情，請參閱本公司日期為二零二四年四月二十四日、二零二四年五月三十一日及二零二四年七月二十三日的公告以及本公司日期為二零二四年四月二十六日的通函。

除上述情況外，本公司不存在未在本期財務資料中反映的重大報告期後事項。

## 18. 批准中期簡明綜合財務資料

本中期簡明綜合財務資料乃經董事會於二零二四年八月三十日批准及授權刊發。

