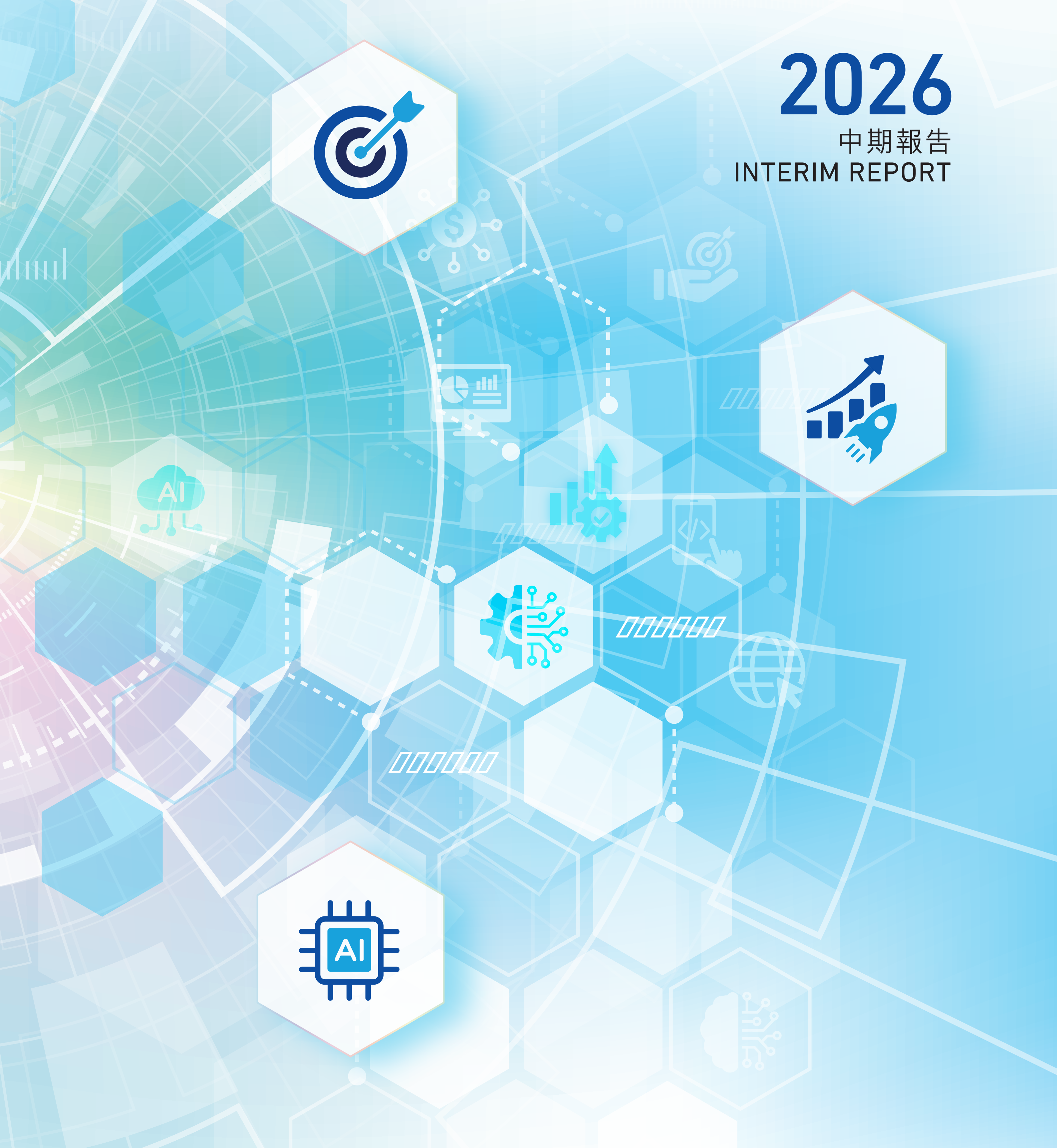
# Yinsheng Digifavor Company Limited
# 銀盛數惠數字有限公司

Incorporated in the Cayman Islands with limited liability
於開曼群島註冊成立的有限公司

Stock Code 股份代號：3773

# 2026
# 中期報告
# INTERIM REPORT



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# 公司資料

**BOARD OF DIRECTORS**

**Executive Directors**

Dr. ZHOU Jinhuang

Mr. HUANG Junmou *(Honorary Chairman)*

Mr. GUO Wei *(resigned on 8 May 2026)*

**Non-executive Directors**

Mr. CHONG Wing Kin *(Chairman)*

Mr. YU Zida

**Independent Non-executive Directors**

Mr. ZHANG Mingqun

Dr. LI Yao

Ms. HONG Ting

**COMPANY SECRETARY**

Mr. HUNG Hing Hung

Ms. WONG Wai Ling *(resigned on 30 March 2026)*

**AUTHORISED REPRESENTATIVES**

Dr. ZHOU Jinhuang

Ms. WONG Wai Ling *(resigned on 30 March 2026)*

Mr. HUNG Hing Hung *(appointed on 30 March 2026)*

**AUDIT COMMITTEE**

Ms. HONG Ting *(Chairlady)*

Mr. ZHANG Mingqun

Dr. LI Yao

**REMUNERATION COMMITTEE**

Mr. ZHANG Mingqun *(Chairman)*

Mr. HUANG Junmou

Ms. HONG Ting

**NOMINATION COMMITTEE**

Dr. LI Yao *(Chairman)*

Mr. HUANG Junmou

Ms. HONG Ting

**董事會**

**執行董事**

周金黃博士

黃俊謀先生*(榮譽主席)*

郭威先生*(於二零二六年五月八日辭任)*

**非執行董事**

莊永健先生*(主席)*

喻子達先生

**獨立非執行董事**

張鳴群先生

李耀博士

項婷女士

**公司秘書**

洪慶虹先生

黃慧玲女士*(於二零二六年三月三十日辭任)*

**授權代表**

周金黃博士

黃慧玲女士*(於二零二六年三月三十日辭任)*

洪慶虹先生*(於二零二六年三月三十日獲委任)*

**審核委員會**

項婷女士*(主席)*

張鳴群先生

李耀博士

**薪酬委員會**

張鳴群先生*(主席)*

黃俊謀先生

項婷女士

**提名委員會**

李耀博士*(主席)*

黃俊謀先生

項婷女士

## REGISTERED OFFICE IN THE CAYMAN ISLANDS

PO Box 309, Ugland House
Grand Cayman, KY1-1104
Cayman Islands

## HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN THE PEOPLE'S REPUBLIC OF CHINA (THE "PRC")

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Nanshan District, Shenzhen, PRC

## PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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No. 248 Queen's Road East
Wanchai, Hong Kong

## PRINCIPAL SHARE REGISTRAR

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

## HONG KONG SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited
Shops 1712-1716
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Wanchai, Hong Kong

## LEGAL ADVISORS

*As to Hong Kong law:*
Eric Chow & Co. in Association with Commerce & Finance Law Offices
3401, Alexandra House
18 Charter Road, Central
Hong Kong

## 開曼群島註冊辦事處

PO Box 309, Ugland House
Grand Cayman, KY1-1104
Cayman Islands

## 總部及中華人民共和國(「中國」)主要營業地點

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南山智園C2棟13樓

## 香港主要營業地點

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皇后大道東248號
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## 主要股份過戶登記處

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PO Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1102
Cayman Islands

## 香港證券登記處

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香港灣仔
皇后大道東183號
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1712-1716室

## 法律顧問

*香港法例：*
周俊軒律師事務所與
北京市通商律師事務所聯營
香港
中環遮打道18號
歷山大廈3401室

# Corporate Information
# 公司資料

*As to Cayman Islands law:*
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邁普達律師事務所（香港）有限法律責任合夥
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灣仔港灣道18號
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## AUDITOR

Moore CPA Limited
*Registered Public Interest Entity Auditors*
1001-1010, North Tower, World Finance Centre
Harbour City, 19 Canton Road, Tsim Sha Tsui
Kowloon, Hong Kong

## 核數師

大華馬施雲會計師事務所有限公司
*註冊公眾利益實體核數師*
香港九龍
尖沙咀廣東道19號海港城
環球金融中心北座1001-1010室

## PRINCIPAL BANKERS

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Che Gongmiao Tairan Industrial Area
Futian District, Shenzhen, PRC

Shenzhen Wanxiang Sub-branch,
Bank of China Limited
No. 10-16, 1st Floor, Dingfeng Building
No. 1036 Baoan Road South
Luohu District, Shenzhen, PRC

Shenzhen Baozhong Sub-branch,
China Everbright Bank Co., Limited
No. A98-A106, 1st Floor, Hongfa Lingyu Block 4
No. 1004 Chuangye Yi Road
Baoan District, Shenzhen, PRC

## 主要往來銀行

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深圳市泰然支行
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車公廟泰然工業區
第三小區304棟首層

中國銀行股份有限公司
深圳市萬象支行
中國深圳市羅湖區
寶安南路1036號
鼎豐大廈首層10-16號

中國光大銀行股份有限公司
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中國深圳市寶安區
創業一路1004號
宏發領域四棟首層A98-A106號

## STOCK CODE

3773

## 股份代號

3773

## COMPANY'S WEBSITE

www.ysdf.com.cn

## 公司網站

www.ysdf.com.cn

## BUSINESS REVIEW

In the first half of 2026, the digital economy and financial technology industries in China, driven by the continuous policy empowerment on the construction of computing power infrastructure and digital industrial upgrading, accelerated their iteration and evolution, thereby maintaining a trend of high-quality development across the industry as a whole. With artificial intelligence (AI) agent technology entering the stage of large-scale implementation, scenario-based AI applications, the interconnectivity of computing power, and cross-border computing power services have emerged as core industry hotspots, continuously reshaping the industry chain landscape of digital marketing and financial services. As the digital transformation of financial institutions accelerates, intelligent equity operations, the scenario-based empowerment of computing power, and the integration of government and enterprise technological innovation services have become mainstream industry trends, and the industry penetration rates of digital equity products, intelligent marketing tools, and comprehensive computing power services have also steadily increased.

Against this backdrop, the Group continued to advance its digital transformation and upgrading by focusing on its core businesses of financial digital equity and digital marketing, while steadily implementing the industrial application of AI and the incubation of innovative businesses. During the Reporting Period, the Group completed the optimisation and upgrade of its organisational structure and its sales and operations teams, implemented refined operations and comprehensive cost control, further increased resource investments in AI research and development, and comprehensively solidified its core capabilities in operational management and technological research and development. By leveraging its high-quality product and service capabilities, the Group successfully won bids for multiple core cooperation projects of major state-owned banks, joint-stock commercial banks, and payment institutions in the first half of 2026, thereby continuously consolidating its industry-leading position in the field of financial digital equity services. Affected by industry market adjustments and the phased contraction of traditional businesses, the revenue of the Group for the first half of 2026 recorded a slight year-on-year decrease as compared to the previous year. However, through refined cost control, continuous optimisation of the business structure, and proactive development of high gross profit innovative equity businesses, the overall profitability and earnings quality of the Group improved as compared with the corresponding period of the previous year, while its financial structure continued to be optimised, and operational resilience was further enhanced.

## 業務回顧

二零二六年上半年，中國數字經濟與金融科技產業加速迭代演進，政策持續為算力基礎設施建設與數字化產業升級賦能，行業整體保持高質量發展態勢。人工智能體(AI)技術邁入規模化落地階段，AI場景化應用、算力互聯互通與跨境算力服務成為產業核心熱點，持續重塑數字營銷與金融服務產業鏈格局。伴隨金融機構數字化轉型步伐加快，智能權益運營、算力場景賦能、政企科創服務融合成為行業主流方向，數字權益產品、智能化營銷工具、算力綜合服務的行業滲透率亦穩步提升。

在這樣的環境背景下，本集團持續推進數字化轉型升級，聚焦金融數字權益及數字營銷核心主業，穩步落地AI產業化應用及創新業務孵化。於報告期內，本集團完成組織架構及銷售、運營團隊優化升級，實施精細化運營與全維度成本管控，進一步加大AI研發資源投入，並全面夯實經營管理與技術研發核心能力。本集團憑藉優質的產品服務能力，於二零二六年上半年中標多項國有大行、股份制銀行及支付機構核心合作項目，持續鞏固在金融數字權益服務領域的行業領先地位。受行業市場調整及傳統業務階段性收縮影響，本集團於二零二六年上半年營業收入較去年同比小幅下降，但通過精細化成本管控、持續優化業務結構、發力高毛利權益創新業務，整體盈利水平及盈利質量較去年同期有所提升，財務結構持續優化，經營韌性進一步增強。

# Management Discussion and Analysis
# 管理層討論及分析

For the six months ended 30 June 2026, the Group recorded a revenue of approximately RMB66.0 million, representing a decrease of approximately RMB3.9 million, or a year-on-year decrease of approximately 5.6%, as compared with approximately RMB69.9 million for the corresponding period of the previous year. The decrease in revenue was mainly due to the decline in income from the traditional business of mobile charges and mobile data usage top-up services in the first half of 2026. During the Reporting Period, the Group comprehensively implemented the operating strategy of cost reduction and efficiency enhancement and strictly controlled various operating expenses. Total expenses for the six months ended 30 June 2026 amounted to approximately RMB26.5 million, representing a decrease of approximately RMB6.3 million, or a year-on-year decrease of approximately 19.2%, as compared with approximately RMB32.8 million for the corresponding period of the previous year, highlighting the prominent effectiveness of its refined cost control. Benefiting from the growth of the high gross profit equity product business, the optimisation of expenses and operational efficiency, and the upgrade of the overall business structure, the overall profitability of the Group for the first half of 2026 improved. The total profit attributable to owners of the Company for the six months ended 30 June 2026 amounted to approximately RMB15.4 million, representing an increase of approximately 23.8% as compared with approximately RMB12.5 million for the corresponding period of the previous year.

截至二零二六年六月三十日止六個月，本集團實現營業收入約人民幣66.0百萬元，較去年同期約人民幣69.9百萬元減少約3.9百萬元，同比下降約5.6%，收入減少主要由於二零二六年上半年傳統業務手機話費及手機流量代充服務收入下降所致。於報告期內，本集團全面推行降本增效經營策略，嚴格管控各項經營開支，截至二零二六年六月三十日止六個月，費用總額約人民幣26.5百萬元，較去年同期約人民幣32.8百萬元減少約人民幣6.3百萬元，同比下降約19.2%，成本精細化管控成效凸顯。受益於高毛利權益產品業務增長、費用運營效率優化及整體業務結構升級，本集團於二零二六年上半年的整體盈利能力有所改善，截至二零二六年六月三十日止六個月，實現本公司擁有人應佔溢利總額達約人民幣15.4百萬元，較去年同期的約人民幣12.5百萬元增長約23.8%。

The Group has long been deeply engaged in the financial digital equity and digital marketing sectors. By leveraging its mature product systems, stable channel resources, and professional service capabilities, the Group continued to deepen its strategic partnerships with various financial institutions and leading internet platforms, thereby continuously consolidating its core business barriers. In the first half of 2026, the Group achieved fruitful bidding results, having successively secured digital equity projects from the head office and multiple branches of China Construction Bank Corporation, as well as virtual coupon and credit card centre service projects from Postal Savings Bank of China Co., Ltd. Furthermore, the Group secured and implemented digital marketing procurement projects for China Merchants Bank Co., Ltd. and China Minsheng Banking Corp., Ltd., while concurrently serving multiple institutions including BOC Expresspay (中銀通支付), the credit card centre of China CITIC Bank Corporation Limited, and Bank of Jiangxi Co., Ltd. These achievements enabled the Group to realise full coverage across major state-owned banks, joint-stock commercial banks, city commercial banks, and payment institutions, thereby resulting in a more balanced business layout.

本集團長期深耕金融數字權益與數字營銷賽道，憑藉成熟的產品體系、穩定的渠道資源及專業化服務能力，持續深化與各類金融機構、互聯網頭部平台的戰略合作，核心業務壁壘持續加固。本集團於二零二六年上半年中標成果豐碩，先後斬獲中國建設銀行股份有限公司總行及多家分行數字化權益項目、中國郵政儲蓄銀行股份有限公司虛擬卡券及信用卡中心服務項目，落地招商銀行股份有限公司、中國民生銀行股份有限公司數字化營銷採購項目，同時服務中銀通支付、中信銀行股份有限公司信用卡中心、江西銀行股份有限公司等多家機構，實現國有大行、股份制銀行、城商行及支付機構全覆蓋，業務佈局更加均衡。

Meanwhile, the Group continued to advance its innovative business layout, achieving orderly and steady development, thereby cultivating a brand-new growth curve for the Group. These include completing the comprehensive upgrade of the AI agent "Digifavor Assistant", iteratively launching the Digifavor AI Computing Power Platform (數惠AI算力平台), and driving the transition of AI technology from an auxiliary tool to full-scenario intelligent empowerment, thereby building a differentiated technological moat; as well as launching the "DGArts (數惠坊 DGArts)" privatised AI product to provide lightweight and exclusive deployment services for small and medium-sized enterprises. This product effectively resolves the industry pain points of weak implementation effects of general models, high scaling costs, and prominent data compliance risks, assisting customers in achieving the upgrade from "using AI" to "independently owning AI", thereby further enhancing the Group's AI product matrix. Furthermore, the Group launched the innovative One-Person Company ("**One-Person Company**") service zone, creating a new scenario portal for financial institutions to serve technological innovation enterprises. Currently, the pilot bank access of Bank of China Limited, Shenzhen Branch has been initiated to fully verify the closed-loop commercialisation. In addition, the Group incubated the innovative local lifestyle project "Yirenying (壹人贏)" through fund investments. By relying on its mature One-Person Company operational system, the Group focused on refined operations for entrepreneurial customer groups in the local lifestyle sector and deepened its presence in the service scenarios of micro, small and medium-sized entities, thereby continuously broadening its customer base and further broadening the business layout of the Group.

與此同時，本集團持續推進創新業務佈局，實現有序穩步發展，為本集團培育全新增長曲線。其中包括完成AI智能體「數惠助手」的全面升級，迭代推出數惠AI算力平台，推動AI技術從工具輔助向全場景智能化賦能轉型，構建差異化技術護城河。以及推出「數惠坊DGArts」私有化AI產品，面向中小企業提供輕量專屬部署服務，有效解決行業通用模型落地效果弱、規模化成本高、數據合規風險突出的痛點，助力客戶實現從「使用AI」到「自主擁有AI」的升級，進一步完善本集團AI產品矩陣。此外，本集團推出創新的一人公司(「**One-Person Company**」)服務專區，打造金融機構服務科創企業的新型場景入口，目前已啟動中國銀行股份有限公司深圳分行銀行試點接入，全力驗證商業化閉環。此外，本集團通過基金投資形式孵化「壹人贏」本地生活創新項目，依托成熟的One-Person Company運營體系，聚焦本地生活類創業客群精細化運營，深耕中小微主體服務場景，持續拓寬客戶圈層，進一步擴寬本集團的業務佈局。

## OUTLOOK

Currently, the global artificial intelligence industry has entered a new stage of high-quality development characterised by industrialised and large-scale implementation, autonomous operations driven by intelligent agents, as well as compliant and refined operations, with 2026 becoming a critical period for the large-scale commercial application of enterprise AI and the implementation of intelligent agents. Based on industry development trends and the overall strategic layout of the Group, the Group will continue to deepen the integrated AI service system of "computing power infrastructure + ecosystem operations + scenario implementation" to complete the core transformation from a "digital equity resource supplier" to a "digital equity ecosystem operator". By leveraging its existing core business barriers and forward-looking layout, the Group will further consolidate the advantages of its main business and expand its second growth curve, thereby promoting the steady growth of the Group's performance.

Looking forward to the second half of 2026 and beyond, the Group will continue to optimise its business structure and operating system, thereby promoting the sustainable development of the Group. At the core business level, the Group will continue to be deeply engaged in the core businesses of financial digital equity and digital marketing, actively pursue equity bidding projects of major banks, and deepen its long-term strategic cooperation with leading financial institutions. By steadily increasing the proportion of high gross profit businesses, the Group will consolidate the profitability fundamentals of its core main business. Meanwhile, the Group will accelerate the advancement of its AI innovation business, including continuously iterating and upgrading the AI computing power platform and the DGArts (數惠坊) privatised products, and deepening the implementation of AI applications in financial scenarios, thereby strengthening its technological barriers and product competitiveness. At the operational management level, the Group will continuously optimise its organisational structure and team configuration, and strengthen synergistic capabilities across research and development, operations, and sales. Furthermore, the Group will deepen cost reduction and efficiency enhancement measures and optimise its financial structure. By leveraging multi-dimensional innovation across technologies, scenarios, and business models, the Group will continuously tap into incremental business and steadily enhance its overall profitability and core competitiveness, thereby creating steady value returns for all shareholders of the Company.

## 展望

當前全球人工智能產業已邁入產業化規模化落地、智能體自主驅動、合規化精細化運營的高質量發展新階段，二零二六年成為企業AI規模化商用、智能體落地的關鍵時期。本集團將基於行業發展趨勢及本集團整體戰略佈局，持續深化「算力基建+生態運營+場景落地」一體化AI服務體系，完成從「數字權益資源供應商」到「數字權益生態運營者」的核心轉型，並依托現有核心業務壁壘與前瞻佈局，進一步鞏固主業優勢、拓展第二增長曲線，推動本集團業績穩步增長。

展望二零二六年下半年及未來，本集團將持續優化業務結構與經營體系，推動企業的可持續發展。在核心主業層面，本集團將繼續深耕金融數字權益與數字營銷核心業務，積極跟進各大銀行權益招標項目，深化與頭部金融機構的長期戰略合作，穩步提升高毛利業務佔比，穩固核心主業盈利基本盤。同時，本集團會加快推進AI創新業務，包括持續迭代升級AI算力平台與數惠坊私有化產品，深化AI在金融場景的落地應用，強化技術壁壘與產品競爭力。在經營管理層面，本集團將不斷優化組織架構與團隊配置，強化研發、運營、銷售的協同能力，深化降本增效舉措並優化財務結構。依托技術、場景與模式多維創新，繼續挖掘業務增量，穩步提升本集團的整體盈利能力與核心競爭力，為本公司全體股東創造穩健的價值回報。

## FINANCIAL REVIEW

### Revenue

For the six months ended 30 June 2026, the Group recorded a revenue of approximately RMB66.0 million, representing a decrease of approximately 5.6% as compared with approximately RMB69.9 million for the corresponding period in 2025. The decrease in revenue was mainly due to the decline in income from mobile charges and mobile data usage top-up services during the Reporting Period.

For the six months ended 30 June 2026, the Group achieved an income of approximately RMB35.9 million in the digital marketing business, as compared to the income of approximately RMB34.3 million for the corresponding period in 2025, which was mainly due to the expansion of cooperation between operating subsidiaries of the Group and China's renowned lifestyle service brands such as WeChat Pay and Alipay in 2025, and the introduction of diversified businesses such as instant cash reduction, card coupons and credit marketing. These measures continued to yield remarkable results in the first half of 2026, and the Group has also continued to strengthen the cooperation with customers in financial channels and large state-owned banks in the first half of 2026. The above efforts contributed to an increase in the transaction volume of digital commodities in the first half of 2026 as compared with the corresponding period in 2025.

### Cost of Revenue

Cost of revenue decreased by approximately 24.7% to approximately RMB19.2 million for the six months ended 30 June 2026 from approximately RMB25.5 million for the six months ended 30 June 2025, mainly due to the decrease in the cost of mobile charges and mobile data usage top-up services and digital marketing services during the Reporting Period.

## 財務回顧

### 收益

截至二零二六年六月三十日止六個月，本集團錄得收益約人民幣66.0百萬元，較二零二五年同期約人民幣69.9百萬元減少約5.6%。收益減少主要是由於報告期內手機話費及手機流量代充服務收入下降所帶來的影響。

截至二零二六年六月三十日止六個月，本集團於數字營銷業務實現收入約人民幣35.9百萬元，而二零二五年同期的收入則約為人民幣34.3百萬元，主要由於本集團的運營附屬公司在二零二五年開始拓展與中國知名生活服務品牌方如微信支付、支付寶的合作，並引入立減金、卡券和積分營銷等多元化業務，該等措施於二零二六年上半年持續獲得顯著成效，本集團也於二零二六年上半年持續加強與金融渠道客戶和大型國有銀行的合作，以上努力促成了數字商品交易量於二零二六年上半年較二零二五年同期有所上升。

### 收益成本

收益成本由截至二零二五年六月三十日止六個月約人民幣25.5百萬元減少約24.7%至截至二零二六年六月三十日止六個月約人民幣19.2百萬元，主要由於報告期內手機話費及手機流量代充服務和數字營銷服務的成本減少所致。

### Gross Profit and Gross Profit Margin

Gross profit increased by approximately 4.1% to approximately RMB45.9 million for the six months ended 30 June 2026 from approximately RMB44.1 million for the six months ended 30 June 2025.

During the Reporting Period, top-up services recorded a gross profit of approximately RMB26.3 million, accounting for approximately 57.3% of the total gross profit; digital marketing services recorded a gross profit of approximately RMB19.6 million, accounting for approximately 42.7% of the total gross profit.

The Group's overall gross profit margin increased to approximately 69.5% for the six months ended 30 June 2026 from approximately 63.1% for the six months ended 30 June 2025, primarily attributable to the decrease in the corresponding platform handling fee and promotion cost of the digital marketing business in the first half of 2026 as compared with the corresponding period of the previous year.

### Other (Expense)/Income, net

Other (expense)/income, net decreased by approximately 121.4% to other expenses, net of approximately RMB0.6 million for the six months ended 30 June 2026 from other income, net of approximately RMB2.8 million for the six months ended 30 June 2025. The decrease was primarily due to the decrease in government subsidy.

### Distribution and Selling Expenses

Distribution and selling expenses decreased by approximately 22.8% to approximately RMB9.8 million for the six months ended 30 June 2026 from approximately RMB12.7 million for the six months ended 30 June 2025, primarily attributable to the decrease in staff cost and business sales expenses during the Reporting Period as compared to the corresponding period of the previous year.

### 毛利及毛利率

毛利由截至二零二五年六月三十日止六個月約人民幣44.1百萬元增加約4.1%至截至二零二六年六月三十日止六個月約人民幣45.9百萬元。

於報告期內，代充服務錄得毛利約人民幣26.3百萬元，佔毛利總額約57.3%；數字營銷服務錄得毛利約人民幣19.6百萬元，佔毛利總額約42.7%。

本集團的整體毛利率由截至二零二五年六月三十日止六個月約63.1%上升至截至二零二六年六月三十日止六個月約69.5%，主要歸因於二零二六年上半年的數字營銷業務相對應的平台手續費及推廣成本較去年同期有所減少。

### 其他（支出）╱收入淨額

其他（支出）╱收入淨額由截至二零二五年六月三十日止六個月約人民幣2.8百萬元的其他收入淨額減少約121.4%至截至二零二六年六月三十日止六個月約人民幣0.6百萬元的其他支出淨額。減少主要是因為政府補貼減少所致。

### 分銷及銷售開支

分銷及銷售開支由截至二零二五年六月三十日止六個月約人民幣12.7百萬元減少約22.8%至截至二零二六年六月三十日止六個月約人民幣9.8百萬元，主要歸因於報告期內員工成本和業務銷售開支比去年同期有所減少。

### Administrative Expenses

Administrative expenses decreased by approximately 13.0% to approximately RMB10.0 million for the six months ended 30 June 2026 from approximately RMB11.5 million for the six months ended 30 June 2025, primarily attributable to the streamlining of manpower in the middle and back office departments of the Group during the Reporting Period.

### 行政開支

行政開支由截至二零二五年六月三十日止六個月約人民幣11.5百萬元減少約13.0%至截至二零二六年六月三十日止六個月約人民幣10.0百萬元，主要歸因於本集團於報告期內精簡中後台職能部門人員所致。

### Research and Development Expenses

Research and development expenses decreased by approximately 1.6% to approximately RMB6.0 million for the six months ended 30 June 2026 from approximately RMB6.1 million for the six months ended 30 June 2025, primarily due to the decrease in staff cost during the Reporting Period.

### 研發開支

研發開支由截至二零二五年六月三十日止六個月約人民幣6.1百萬元減少約1.6%至截至二零二六年六月三十日止六個月約人民幣6.0百萬元，主要歸因於報告期內員工成本減少。

### Finance Costs

Finance costs decreased by approximately 70.8% to approximately RMB0.7 million for the six months ended 30 June 2026 from approximately RMB2.4 million for the six months ended 30 June 2025, primarily due to the decrease in average bank borrowing costs resulting from the prudent financial management strategy adopted by the Group during the Reporting Period, as compared with the corresponding period in 2025.

### 財務成本

財務成本由截至二零二五年六月三十日止六個月約人民幣2.4百萬元減少約70.8%至截至二零二六年六月三十日止六個月約人民幣0.7百萬元，主要由於本集團於報告期內採取審慎的財務管理策略導致平均銀行借款成本較二零二五年同期下降。

### Income Tax Expense

Under the PRC EIT Law and Implementation Regulations of the PRC EIT Law, the tax rates of the PRC subsidiaries were 25% for the six months ended 30 June 2026 and 2025.

The income tax expense for the six months ended 30 June 2026 represented the provision of the EIT of approximately RMB3.6 million for the PRC subsidiaries (six months ended 30 June 2025: approximately RMB1.8 million). The increase in income tax expense was mainly attributable to the significant increase in assessable profit for the Reporting Period as compared with that of the corresponding period of the previous year.

### 所得稅開支

根據中國企業所得稅法及中國企業所得稅法的實施條例，中國附屬公司於截至二零二六年及二零二五年六月三十日止六個月的稅率為25%。

截至二零二六年六月三十日止六個月的所得稅開支為中國附屬公司撥備企業所得稅約人民幣3.6百萬元（截至二零二五年六月三十日止六個月：約人民幣1.8百萬元）。所得稅開支的增加主要是由於報告期內的應課稅溢利較去年同期大幅增加。

# Management Discussion and Analysis
# 管理層討論及分析

### Profit for the Period Attributable to Owners of the Company

As a result of the cumulative effects of the foregoing, profit for the six months ended 30 June 2026 was approximately RMB15.4 million, as compared with the profit for the six months ended 30 June 2025 of approximately RMB12.5 million.

### 本公司擁有人應佔期內溢利

由於上述各項的累計影響，截至二零二六年六月三十日止六個月產生溢利約人民幣15.4百萬元，而截至二零二五年六月三十日止六個月產生溢利約人民幣12.5百萬元。

### Liquidity, Financial Resources and Capital Structure

There has been no change in the capital structure of the Company during the Reporting Period. The Group's working capital was funded by cash from operating activities, borrowings and proceeds from the global offering.

As at 30 June 2026, cash and cash equivalents of the Group was approximately RMB72.8 million, as compared with approximately RMB83.6 million as at 31 December 2025. The Group reported net current assets of approximately RMB349.3 million as at 30 June 2026, as compared with approximately RMB333.5 million as at 31 December 2025. The Group's current ratio was approximately 3.0 as at 30 June 2026, as compared with approximately 3.1 as at 31 December 2025.

The Group generally finances its operations with internally generated cash flow and credit facilities provided by its principal bankers. The management reviews the Group's capital needs on a monthly basis to meet the capital requirement for mobile top-up services and new business operations. The bank borrowings of the Group were RMB41.0 million and RMB89.9 million as at 31 December 2025 and 30 June 2026, respectively. As at 31 December 2025 and 30 June 2026, the bank borrowings, being interest-bearing bank borrowings which were denominated in Renminbi, carried fixed interest rates ranging from 2.6% to 3.5% per annum and were repayable within one year.

The Group currently does not adopt any financial instruments for hedging purposes. However, the Group continues to adopt a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the Reporting Period. The Board closely monitors the liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

### 流動資金、財務資源及資本結構

本公司的資本結構於報告期內並無變動。本集團的營運資金由經營活動所得現金、借款及全球發售所得款項撥付。

於二零二六年六月三十日，本集團的現金及現金等價物約為人民幣72.8百萬元，而於二零二五年十二月三十一日約為人民幣83.6百萬元。於二零二六年六月三十日，本集團呈報的流動資產淨值約為人民幣349.3百萬元，而於二零二五年十二月三十一日約為人民幣333.5百萬元。於二零二六年六月三十日，本集團的流動比率約為3.0，而於二零二五年十二月三十一日約為3.1。

本集團一般以內部所產生現金流量及其主要往來銀行提供的信貸融資為其營運提供資金。管理層每月檢討本集團的資金需要，以滿足手機話費代充服務及新業務營運所需的資本。本集團於二零二五年十二月三十一日及二零二六年六月三十日的銀行借款分別為人民幣41.0百萬元及人民幣89.9百萬元。於二零二五年十二月三十一日及二零二六年六月三十日，銀行借款（以人民幣計值的附息銀行借款）按每年介乎2.6%至3.5%的固定利率計息並須於一年內償還。

本集團目前並無採納任何金融工具作對沖。然而，本集團繼續就庫務政策採取審慎的財務管理策略，故於整個報告期間維持穩健的流動資金狀況。董事會密切監察流動資金狀況，以確保本集團的資產、負債及其他承擔的流動資金架構能滿足其不時的資金需求。

### Trade Receivables

Trade receivables mainly represent receivables from the Group's customers in relation to its mobile top-up services, digital marketing services and telecommunication equipment business with amounts of approximately RMB62.8 million, RMB205.3 million and RMB5.4 million, respectively. Trade receivables from mobile top-up services decreased from approximately RMB80.1 million as at 31 December 2025 to approximately RMB62.8 million as at 30 June 2026, primarily due to the decrease in transactions with longer credit period (ranging from 30 to 45 days from invoice date) with the banks. Trade receivables from digital marketing services increased from approximately RMB124.3 million as at 31 December 2025 to approximately RMB205.3 million as at 30 June 2026, primarily due to the increase in transactions with longer credit period (for no more than 60 days from invoice date) from the digital marketing events.

Trade receivables turnover days (calculated by the average of the beginning and ending balances of trade receivables of the year/period, divided by the gross transaction value with mobile users for the year/period and multiplied by 365 days for the year ended 31 December 2025 or 180 days for the six months ended 30 June 2026) for the six months ended 30 June 2026 was 12.46 days (for the year ended 31 December 2025: 7.45 days). The Company realised that the increase in transactions with longer credit period would require a much closer monitoring of the settlement in order to ensure business turnover. The Company will continue to monitor the credit risk by ongoing review of the settlement of customers, and evaluate the credit limits annually according to the track record and financial position of the counterparties. The Group's trading terms with the customers of Telecommunication Equipment Business, are mainly on credit with credit periods ranging from three months to three years depending on several factors including trade practice, the size of the contracts, credibility and reputation of the customers. In order to manage the credit risks associated with trade receivables with these customers effectively, credit limits of these customers are evaluated periodically. Overdue balances are reviewed regularly by the senior management. An impairment analysis is performed at each reporting date to measure expected credit losses.

### 貿易應收款項

貿易應收款項主要指就手機話費代充服務、數字營銷服務和電信設備業務應收本集團客戶的款項，金額分別約為人民幣62.8百萬元、人民幣205.3百萬元和人民幣5.4百萬元。來自手機話費代充服務的貿易應收款項由二零二五年十二月三十一日約人民幣80.1百萬元減少至於二零二六年六月三十日約人民幣62.8百萬元，主要是由於我們與銀行進行的信用期較長（自發票日期起計30天至45天）的交易有所減少。來自數字營銷服務的貿易應收款項由二零二五年十二月三十一日的約人民幣124.3百萬元增加至於二零二六年六月三十日的約人民幣205.3百萬元，主要是由於來自數字營銷活動的信用期較長（自發票日期起計不超過60天）的交易有所增加。

截至二零二六年六月三十日止六個月，貿易應收款項周轉天數（按年／期內貿易應收款項的年／期初及年／期末結餘的平均值除以年／期內手機用戶交易總值，再乘以365天（截至二零二五年十二月三十一日止年度）或乘以180天（截至二零二六年六月三十日止六個月）計算）為12.46天（截至二零二五年十二月三十一日止年度：7.45天）。本公司留意到，信用期較長的交易增加將需要對結算進行更密切的監控以確保業務周轉。本公司將繼續監察信貸風險，根據對手方的往績紀錄及財務狀況持續檢討客戶結算情況並按年評估信用額度。本集團電信設備業務客戶的交易條款主要以賒賬形式，信用期介乎三個月至三年，視乎若干因素而定，包括貿易慣例、合約規模、客戶的信譽及聲譽。為有效管理與該等客戶的貿易應收款項相關的信貸風險，我們會定期評估該等客戶的信用額度。逾期結餘由高級管理層定期審閱。於各報告日期進行減值分析以計量預期信貸虧損。

### Gearing Ratio

As at 30 June 2026, the gearing ratio (calculated by dividing total borrowings and bank overdrafts by total equity as at the end of the period) of the Group was 25.5% (as at 31 December 2025: 12.2%).

### 負債比率

於二零二六年六月三十日，本集團的負債比率(按總借款及銀行透支除以期末總權益計算)為25.5%(於二零二五年十二月三十一日：12.2%)。

### Capital Expenditures

For the six months ended 30 June 2026, the Group had capital expenditure of approximately RMB0.2 million, as compared with approximately RMB0.3 million for the six months ended 30 June 2025. The expenditure was mainly related to the acquisition of computer and office equipment for replacement in the course of daily operations.

### 資本開支

與截至二零二五年六月三十日止六個月約人民幣0.3百萬元比較，截至二零二六年六月三十日止六個月，本集團的資本開支約為人民幣0.2百萬元。有關開支主要與在日常營運中購置計算機及辦公設備以作更換有關。

### Significant Investments

The Group has invested in Jiaxing Yunhui Xinzhi Equity Investment Partnership (Limited Partnership) (嘉興雲惠新智股權投資合夥企業(有限合夥)) ("**Jiaxing Yunhui**") with an investment amount of RMB19.0 million.

Save as disclosed above, the Group did not hold any significant investments during the six months ended 30 June 2026.

### 重大投資

本集團已投資於嘉興雲惠新智股權投資合夥企業(有限合夥)(「**嘉興雲惠**」)，投資金額為人民幣19.0百萬元。

除上文所披露者外，本集團截至二零二六年六月三十日止六個月並無持有任何重大投資。

### Capital Commitments

As at 30 June 2026, the Group had no capital commitments contracted but not provided for.

### 資本承擔

於二零二六年六月三十日，本集團概無已訂約但未撥備的資本承擔。

### Foreign Exchange Risk

The Group's reporting currency is Renminbi in which the Group's material transactions are denominated. The net proceeds from the global offering are denominated in Hong Kong Dollars, which exposes the Group to market risk arising from changes in foreign exchange rate. The Group currently does not have a foreign currency hedging policy, however, the management of the Group will monitor foreign exchange exposure closely and consider the use of hedging instruments when the need arises.

### 外匯風險

本集團的呈報貨幣為人民幣，而本集團的重大交易是以人民幣計值。全球發售所得款項淨額乃以港元計值，使本集團面對因外匯匯率變動而產生的市場風險。本集團現時並無外匯對沖政策，然而，本集團管理層會密切監控外匯風險，並於需要時考慮採用對沖工具。

### Charges on Assets

As at 30 June 2026, the bank borrowings and bank overdrafts of RMB55.0 million were secured by certain of the Group's trade receivables (as at 31 December 2025: RMB11.0 million).

### 抵押資產

於二零二六年六月三十日，銀行借款及銀行透支人民幣55.0百萬元以本集團的若干貿易應收款項作抵押（於二零二五年十二月三十一日：人民幣11.0百萬元）。

### Contingent Liabilities and Guarantees

As at 30 June 2026, the Group did not have any significant contingent liabilities, guarantees or any litigation.

### 或然負債及擔保

於二零二六年六月三十日，本集團並無任何重大或然負債、擔保或任何訴訟。

## FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

In 2025, the Group fully subscribed for its capital contribution of RMB19.0 million in Jiaxing Yunhui. Jiaxing Yunhui primarily invests in unlisted enterprises which are in the early stage and growth stage and have innovative capacity, in the new consumption and artificial intelligence fields, and supports the development of such enterprises by way of equity investment. The Group believes that participating in potential growth areas such as new consumption and artificial intelligence through fund platforms can help the Group expand its investment portfolio and diversify investment risks. The technologies or products of some potential investees may be complementary to the Group's existing business, creating possibilities for future cooperation.

Save as disclosed above, for the six months ended 30 June 2026, the Group did not have any other specific plan for significant investments or acquisition of capital assets.

## 重大投資或資本資產的未來計劃

本集團已於二零二五年悉數認繳嘉興雲惠的出資款人民幣19.0百萬元。嘉興雲惠主要投資於新消費及人工智能領域之初創期、成長期及具創新能力之未上市企業，並以股本投資方式支持相關企業的發展。本集團認為，透過基金平台參與新消費及人工智能等具增長潛力的領域，有助本集團拓展投資佈局及分散投資風險。部分潛在被投資方的技術或產品或可與本集團現有業務形成互補，為未來合作創造可能性。

除上述披露外，截至二零二六年六月三十日止六個月，本集團並無任何其他有關重大投資或收購資本資產的具體計劃。

## MATERIAL ACQUISITIONS OR DISPOSALS

For the six months ended 30 June 2026, the Group did not conduct any material acquisitions or disposals of subsidiaries, associates and joint ventures.

## 重大收購或出售

截至二零二六年六月三十日止六個月，本集團並無進行任何附屬公司、聯繫人及合營企業的重大收購或出售。

## INTERIM DIVIDEND

The Board did not recommend the payment of any interim dividend for the six months ended 30 June 2026 (six months ended 30 June 2025: Nil).

## EMPLOYMENT AND REMUNERATION POLICY

As at 30 June 2026, the Group had 133 full-time employees (as at 31 December 2025: 159). Total staff cost (including Directors' emoluments) was approximately RMB21.5 million for the six months ended 30 June 2026, as compared with approximately RMB24.0 million for the six months ended 30 June 2025. The Group believes that employees are one of its most important assets and the Group strives to offer competitive remuneration to its employees. The Group has been recruiting and promoting individuals based on merit and their development potential. Remuneration package offered to all employees including Directors is determined with reference to their performance, qualifications, experience and the prevailing salary levels in the market. Apart from basic remuneration, share options or awards may be granted under the share schemes of the Company to eligible participants (including employees or Directors) by reference to the Group's performance as well as the individual's contribution. Besides, the Group has been providing training opportunities for its employees in order to enhance their qualifications and equip them with necessary skills.

The Company adopted a share option scheme (the "**2024 Share Option Scheme**") on 30 October 2024 in order to recognise and acknowledge the contributions which the eligible participants have made or may make to the Group. No share option has been granted, exercised, lapsed or cancelled by the Company under the 2024 Share Option Scheme for the six months ended 30 June 2026 since its adoption.

## 中期股息

董事會不建議就截至二零二六年六月三十日止六個月派付任何中期股息（截至二零二五年六月三十日止六個月：無）。

## 僱傭及薪酬政策

於二零二六年六月三十日，本集團共有133名全職僱員（於二零二五年十二月三十一日：159名）。截至二零二六年六月三十日止六個月，員工成本總額（包括董事酬金）約為人民幣21.5百萬元，而截至二零二五年六月三十日止六個月約為人民幣24.0百萬元。本集團相信僱員乃其最重要資產之一，故本集團致力為其僱員提供具競爭力的薪酬。本集團按個人的在職表現及發展潛力招聘及晉升僱員。全體僱員（包括董事）的薪酬待遇經參考彼等的表現、資歷、經驗及市場當時的薪金水平釐定。除基本薪酬外，根據本公司股份計劃，合資格參與者（包括僱員或董事）亦可參照本集團的表現及個人貢獻而獲授予購股權或獎勵。此外，本集團一直向其僱員提供培訓機會，以提升其資歷及協助彼等掌握所需技能。

本公司於二零二四年十月三十日採納一份購股權計劃（「**二零二四年購股權計劃**」），旨在嘉許及表揚合資格參與者已經或可能對本集團作出的貢獻。自採納二零二四年購股權計劃起直至二零二六年六月三十日止六個月，本公司概無根據該計劃授出、行使、失效或註銷購股權。

The Company adopted a share award scheme (the "**2024 Share Award Scheme**") on 30 October 2024 in order to recognise and acknowledge the contributions which the eligible participants have made or may make to the Group. No share award has been granted by the Company under the 2024 Share Award Scheme for the six months ended 30 June 2026 since its adoption.

本公司於二零二四年十月三十日採納一份股份獎勵計劃（「**二零二四年股份獎勵計劃**」），旨在嘉許及表揚合資格參與者已經或可能對本集團作出的貢獻。自採納二零二四年股份獎勵計劃起直至二零二六年六月三十日止六個月，本公司概無根據該計劃授出股份獎勵。

The terms and details of the 2024 Share Option Scheme and the 2024 Share Award Scheme are set out in the circular of the Company dated 14 October 2024.

二零二四年購股權計劃及二零二四年股份獎勵計劃的條款及詳情載於本公司日期為二零二四年十月十四日的通函。

## SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

There were no significant events that might affect the Group since the end of the six months ended 30 June 2026 and up to the date of this report.

## 報告期後重大事項

截至二零二六年六月三十日止六個月完結後及直至本報告日期並無可能影響本集團的任何重大事項。

## PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

During the six months ended 30 June 2026, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities (including sale of treasury shares).

As at 30 June 2026, the Company did not hold any treasury shares.

## 購買、出售或贖回本公司上市證券

截至二零二六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、出售或贖回本公司任何上市證券(包括出售庫存股份)。

於二零二六年六月三十日，本公司並無持有任何庫存股份。

## MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") as set out in Appendix C3 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**") as its code of conduct regarding Director's securities transactions. Having made specific enquiry to all Directors, all the Directors have confirmed that they have complied with the required standard of dealings as set out in the Model Code during the six months ended 30 June 2026.

## 董事進行證券交易的標準守則

本公司已採納聯交所證券上市規則(「**上市規則**」)附錄C3所載上市發行人董事進行證券交易的標準守則(「**標準守則**」)作為董事進行證券交易的操守準則。經向全體董事進行特別查詢，所有董事均已確認彼等於截至二零二六年六月三十日止六個月已遵守標準守則所載交易標準規定。

## CORPORATE GOVERNANCE CODE

It is the belief of the Board that good corporate governance plays a vital part in maintaining the success of the Company. The Group is committed to maintaining high standards of corporate governance to safeguard the interests of the shareholders of the Company (the "**Shareholders**") and to enhance corporate accountability.

For the six months ended 30 June 2026, the Company has complied with all the applicable code provisions of the Corporate Governance Code (the "**CG Code**") as set out in Appendix C1 to the Listing Rules. The Company will continue to review the current corporate governance structure from time to time and shall make necessary changes when appropriate and report to Shareholders accordingly.

## 企業管治守則

董事會相信，良好的企業管治乃維持公司成功的重要元素。本集團致力維持高標準的企業管治以捍衛本公司的股東(「**股東**」)的利益及加強企業責任。

截至二零二六年六月三十日止六個月，本公司已遵守上市規則附錄C1所載企業管治守則(「**企業管治守則**」)的所有適用的守則條文。本公司將繼續不時檢討現有企業管治架構並適時作出必要調整並向股東匯報。

## DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND/OR SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES OR DEBENTURES

As at 30 June 2026, the interest and/or short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("**SFO**")) required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interest or short positions which they were taken or deemed to have under such provisions of the SFO) or which would be required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein, or which would be required to be notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

## 董事及最高行政人員於股份、相關股份或債權證中的權益及／或淡倉

於二零二六年六月三十日，董事及本公司最高行政人員於本公司或其相聯法團(定義見證券及期貨條例(「**證券及期貨條例**」)第XV部)的股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益及／或淡倉(包括彼等根據證券及期貨條例的該等條文被當作或視作擁有的權益或淡倉)，或根據證券及期貨條例第352條須記錄於該條所述登記冊內的權益及／或淡倉，或根據標準守則須知會本公司及聯交所的權益及／或淡倉如下：

### Long Position in the Ordinary Shares of the Company (the "Shares")

### 於本公司普通股(「股份」)的好倉

| Name of Director/Chief Executive<br>董事／最高行政人員姓名 | Capacity/Nature of interests<br>身份／權益性質 | Number of Shares held<br>持有股份數目 | Approximate percentage of issued share capital[3]<br>佔已發行股本概約百分比[3] |
|---|---|---|---|
| Directors:<br>董事： | | | |
| Mr. Chong Wing Kin[1]<br>莊永健先生[1] | Interest in controlled corporation<br>受控法團權益 | 56,100,000 | 13.52% |
| Mr. Huang Junmou[2]<br>黃俊謀先生[2] | Interest in controlled corporation<br>受控法團權益 | 44,500,000 | 10.72% |
| Chief executive:<br>最高行政人員： | | | |
| Mr. Guan Heng<br>關恒先生 | Beneficial owner<br>實益擁有人 | 40.000 | 0.01% |

Notes:

(1) Mr. Chong Wing Kin beneficially owns 100% of the issued share capital of Harvest Gold Capital Limited. By virtue of the SFO, Mr. Chong Wing Kin was deemed to be interested in 56,100,000 Shares held by Harvest Gold Capital Limited.

(2) Mr. Huang Junmou beneficially owns 100% of the issued share capital of Fun Charge Technology Limited ("**Fun Charge Technology**"). By virtue of the SFO, Mr. Huang Junmou was deemed to be interested in 44,500,000 Shares held by Fun Charge Technology.

(3) The percentage of shareholding was calculated based on the Company's total issued share capital of 415,000,000 Shares as at 30 June 2026.

Save as disclosed above, as at 30 June 2026, none of the Directors and chief executive of the Company had or was deemed to have any interests and/or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which was required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interest or short positions which they were taken or deemed to have under such provisions of the SFO) or which would be required to be recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or which would be required to be notified to the Company and the Stock Exchange pursuant to the Model Code.

## SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES AND/OR UNDERLYING SHARES

As at 30 June 2026, to the best knowledge of the Directors, the following persons (other than the Directors and chief executive of the Company) had or deemed or taken to have an interest and/or short position in the Shares or the underlying Shares which are required to be disclosed under the provisions of Divisions 2 and 3 of Part XV of the SFO, or as recorded in the register required to be kept by the Company under section 336 of SFO were as follows:

附註：

(1) 莊永健先生實益擁有Harvest Gold Capital Limited的全部已發行股本。根據證券及期貨條例，莊永健先生被視為於Harvest Gold Capital Limited持有的56,100,000股股份中擁有權益。

(2) 黃俊謀先生實益擁有Fun Charge Technology Limited(「**Fun Charge Technology**」)的全部已發行股本。根據證券及期貨條例，黃俊謀先生被視為於Fun Charge Technology持有的44,500,000股股份中擁有權益。

(3) 股權百分比乃按於二零二六年六月三十日本公司全部已發行股本415,000,000股股份計算。

除上文所披露者外，於二零二六年六月三十日，董事及本公司最高行政人員概無於本公司或其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有或被視作擁有任何須根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的權益及／或淡倉(包括根據證券及期貨條例有關條文彼等被當作或視作擁有的權益及／或淡倉)或根據證券及期貨條例第352條須記錄於本公司存置的登記冊的任何權益及／或淡倉，或根據標準守則須知會本公司及聯交所的任何權益及／或淡倉。

## 主要股東於股份及／或相關股份的權益及淡倉

於二零二六年六月三十日，據董事所知，下列人士(董事及本公司最高行政人員除外)於或被視為或當作於股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須予披露或記錄在本公司根據證券及期貨條例第336條須存置的登記冊內的權益及／或淡倉：

Long positions in the Shares

於股份的好倉

| Substantial shareholders<br>主要股東 | Capacity/Nature of interest<br>身份／權益性質 | Number of Shares held<br>持有股份數目 | Approximate percentage of issued share capital[3]<br>佔已發行股本概約百分比[3] |
|---|---|---|---|
| Fun Charge Technology | Beneficial owner<br>實益擁有人 | 44,500,000 | 10.72% |
| Spring Harbour Development Limited[1] | Beneficial owner<br>實益擁有人 | 119,400,000 | 28.77% |
| Ms. Lam Ching Wan[1]<br>林靜云女士[1] | Founder of a discretionary trust who can influence how the trustee exercises his discretion<br>全權信託創辦人，其可影響受託人行使其酌情權的方式 | 119,400,000 | 28.77% |
| Mr. Lin Zhong Cheng[1]<br>林重成先生[1] | Founder of a discretionary trust who can influence how the trustee exercises his discretion<br>全權信託創辦人，其可影響受託人行使其酌情權的方式 | 119,400,000 | 28.77% |
| Lyttelton Road Trust Limited[1] | Trustee<br>受託人 | 119,400,000 | 28.77% |
| Mr. Chan Nap Kee Joseph[1]<br>陳立基先生[1] | Trustee<br>受託人 | 119,400,000 | 28.77% |
| China Charge Technology Limited[2] | Beneficial owner<br>實益擁有人 | 60,000,000 | 14.46% |
| Mr. Huang Shaowu[2]<br>黃紹武先生[2] | Interested in controlled corporation<br>受控法團權益 | 60,000,000 | 14.46% |
| Harvest Gold Capital Limited | Beneficial owner<br>實益擁有人 | 56,100,000 | 13.52% |

Notes:

(1) On 29 January 2026, as a family wealth management plan by Ms. Lam Ching Wan ("**Ms. Lam**"),

a) Spring Harbour Development Limited was wholly owned by Spring Harbour Trust (the "**Trust**"), a discretionary trust, which was established by Ms. Lam as settlor for the benefit of, among others, her brother, Mr. Lin Zhong Cheng ("**Mr. Lin**");

b) Ms. Lam has transferred 100% of the issued share capital of Spring Harbour to Lyttelton Road Trust Limited ("**Trustee**"), the trustee of the Trust, by way of gift ("**Reorganization**"); and

c) Mr. Chan Nap Kee Joseph beneficially owns 100% of the issued share capital of Lyttelton Road Trust Limited. By virtue of the SFO, Mr. Chan Nap Kee Joseph was deemed to be interested in 119,400,000 Shares held by Lyttelton Road Trust Limited.

Upon completion of the Reorganization and as at the date of this report, the Trust owns 100% issued share capital of Spring Harbour, By virtue of the SFO, Lyttelton Road Trust Limited was deemed to be interested in 119,400,000 Shares held by Spring Harbour.

(2) Mr. Huang Shaowu is the director and beneficially owns 100% of the issued share capital of China Charge Technology Limited. By virtue of the SFO, Mr. Huang Shaowu was deemed to be interested in 60,000,000 Shares held by China Charge Technology Limited.

(3) The percentage of shareholding was calculated based on the Company's total issued share capital of 415,000,000 Shares as at 30 June 2026.

Save as disclosed above, as at 30 June 2026, the Directors were not aware of any person (other than the Directors and chief executive of the Company) who had an interest and/or short position in Shares or underlying Shares which are required to be disclosed under the provisions of Divisions 2 and 3 of Part XV of the SFO, or as recorded in the register required to be kept by the Company under Section 336 of the SFO.

附註：

(1) 於二零二六年一月二十九日，作為林靜云女士(「**林女士**」)的家族財富管理計劃，

a) Spring Harbour Development Limited由Spring Harbour Trust(「**該信託**」)全資持有。該信託乃一項全權信託，已由林女士作為成立人，為(其中包括)其兄長林重成先生(「**林先生**」)的利益而設立；

b) 林女士已以餽贈方式將Spring Harbour的全部已發行股本轉讓予該信託的受託人Lyttelton Road Trust Limited(「**受託人**」)(「**重組**」)；及

c) 陳立基先生實益擁有Lyttelton Road Trust Limited的全部已發行股本。根據證券及期貨條例，陳立基先生被視為於Lyttelton Road Trust Limited所持有的119,400,000股股份中擁有權益。

重組完成後及於本報告日期，該信託擁有Spring Harbour的全部已發行股本。根據證券及期貨條例，Lyttelton Road Trust Limited被視為於Spring Harbour所持有的119,400,000股股份中擁有權益。

(2) 黃紹武先生為China Charge Technology Limited董事並實益擁有China Charge Technology Limited的全部已發行股本。根據證券及期貨條例，黃紹武先生被視為於China Charge Technology Limited持有的60,000,000股股份中擁有權益。

(3) 股權百分比乃按於二零二六年六月三十日本公司全部已發行股本415,000,000股股份計算。

除上文所披露者外，於二零二六年六月三十日，董事並不知悉任何人士(董事及本公司最高行政人員除外)於股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須予披露或記錄在本公司根據證券及期貨條例第336條須存置的登記冊內的權益及／或淡倉。

## DIRECTOR'S INTEREST IN A COMPETING BUSINESS

During the six months ended 30 June 2026 and up to the date of this report, none of the Directors or their respective associates (as defined in the Listing Rules) had any interest in any business which were in competition or were likely to compete, either directly or indirectly with the Group's business which needs to be disclosed pursuant to Rule 8.10 of the Listing Rules.

## 董事於競爭業務中的權益

截至二零二六年六月三十日止六個月及直至本報告日期，董事或彼等各自的聯繫人（定義見上市規則）概無直接或間接於與本集團業務競爭或可能競爭的任何業務中擁有任何權益而須根據上市規則第8.10條予以披露。

## SHARE SCHEMES

### Share Award Scheme

The Company adopted a share award scheme ("**2024 Share Award Scheme**") on 30 October 2024. The purpose of the 2024 Share Award Scheme is to recognise and acknowledge the contribution of the eligible participants and to motivate the eligible participants to contribute to, and promote the interests of, the Company.

The total number of Shares available for grant under the 2024 Share Award Scheme as at 1 January 2026 and 30 June 2026 were both 41,500,000 Shares. No share awards were granted, vested, lapsed or cancelled under the 2024 Share Award Scheme since the adoption date of 2024 Share Award Scheme and up to the date of this report.

As at the date of this report, the total number of Shares which may be granted under the 2024 Share Award Scheme was 41,500,000 shares, representing approximately 10% of the total issued Shares (excluding treasury shares).

As no award was granted during the six months ended 30 June 2026, the total number of Shares that may be issued in respect of awards granted under all schemes of the Company during the six months ended 30 June 2026 divided by the weighted average number of the Shares in issue (excluding treasury shares) during the period is nil.

## 股份計劃

### 股份獎勵計劃

本公司於二零二四年十月三十日採納一份股份獎勵計劃（「**二零二四年股份獎勵計劃**」）。二零二四年股份獎勵計劃旨在嘉許及表揚合資格參與者的貢獻，激勵合資格參與者為本公司作出貢獻並促進本公司的利益。

於二零二六年一月一日及二零二六年六月三十日，根據二零二四年股份獎勵計劃可供授出之股份總數均為41,500,000股股份。自二零二四年股份獎勵計劃採納日期起至本報告日期，概無任何股份獎勵根據二零二四年股份獎勵計劃授出、歸屬、失效或註銷。

於本報告日期，根據二零二四年股份獎勵計劃可予授出之股份總數為41,500,000股股份，佔已發行股份總數（不包括庫存股份）約10%。

由於截至二零二六年六月三十日止六個月概無授出股份獎勵，故於截至二零二六年六月三十日止六個月因根據本公司所有計劃授出之獎勵而可能發行之股份總數除以期內已發行股份（不包括庫存股份）之加權平均數為零。

The 2024 Share Award Scheme shall be valid and effective for a period of 10 years commencing from its adoption date (i.e. 30 October 2024). For details of 2024 Share Award Scheme, please refer to the circular of the Company dated 14 October 2024.

二零二四年股份獎勵計劃將自其採納日期(即二零二四年十月三十日)起計10年內有效及生效。有關二零二四年股份獎勵計劃的詳情，請參閱本公司日期為二零二四年十月十四日的通函。

### Share Option Scheme

The Company adopted a new share option scheme (the "**2024 Share Option Scheme**") on 30 October 2024. The purpose of the 2024 Share Option Scheme is to recognise and acknowledge the contribution of the eligible participants and to motivate the participants to contribute to, and promote the interests of, the Company by granting them rewards.

### 購股權計劃

本公司於二零二四年十月三十日採納一份新購股權計劃(「**二零二四年購股權計劃**」)。二零二四年購股權計劃旨在嘉許及表揚合資格參與者的貢獻，並透過向合資格參與者授予獎勵，激勵合資格參與者為本公司作出貢獻並促進本公司的利益。

The total number of Shares available for grant under the 2024 Share Option Scheme as at 1 January 2026 and 30 June 2026 were 41,500,000 Shares. Since the adoption date of the 2024 Share Option Scheme and up to the date of this report, no option has been granted, exercised, lapsed or cancelled under the 2024 Share Option Scheme.

於二零二六年一月一日及二零二六年六月三十日，根據二零二四年購股權計劃可供授出之股份總數均為41,500,000股股份。自二零二四年購股權計劃採納日期起至本報告日期，概無根據二零二四年購股權計劃授出、行使、失效或註銷購股權。

As at the date of this report, the total number of Shares which may be granted under the 2024 Share Option Scheme was 41,500,000 Shares, representing approximately 10% of the total issued Shares.

於本報告日期，根據二零二四年購股權計劃可予授出之股份總數為41,500,000股股份，佔已發行股份總數約10%。

As no option was granted during the six months ended 30 June 2026, the total number of Shares that may be issued in respect of options granted under all schemes of the Company during the six months ended 30 June 2026 divided by the weighted average number of the Shares in issue (excluding treasury shares) during the period is nil.

由於截至二零二六年六月三十日止六個月概無授出購股權，故於截至二零二六年六月三十日止六個月因根據本公司所有計劃授出之購股權而可能發行之股份總數除以期內已發行股份(不包括庫存股份)之加權平均數為零。

The 2024 Share Option Scheme shall be valid and effective for a period of 10 years commencing from its adoption date (i.e. 30 October 2024). For details of the 2024 Share Option Scheme, please refer to the circular of the Company dated 14 October 2024.

二零二四年購股權計劃將自其採納日期(即二零二四年十月三十日)起計10年內有效及生效。有關二零二四年購股權計劃的詳情，請參閱本公司日期為二零二四年十月十四日的通函。

## AUDIT COMMITTEE

The Company established the audit committee (the "**Audit Committee**") with written terms of reference in compliance with Rule 3.21 of the Listing Rules and paragraph D.3 of the CG Code. The primary duties of the Audit Committee are, among other things, to review and supervise the financial reporting process, risk management and internal control systems of the Group, oversee the audit process and select external auditors and assess their independence and qualifications. The Audit Committee comprises three independent non-executive Directors, namely Ms. Hong Ting, Dr. Li Yao and Mr. Zhang Mingqun. Ms. Hong Ting is the chairlady of the Audit Committee and the independent non-executive Director with the appropriate professional qualifications.

The Audit Committee have reviewed the unaudited consolidated interim results and the interim report of the Company for the six months ended 30 June 2026 and agreed to the accounting principles and practices adopted by the Company.

## CHANGE IN INFORMATION OF DIRECTORS

As of the date of this report, there has been no change in the information of the Directors and chief executive officer which is required to be disclosed pursuant to the Listing Rules.

## 審核委員會

本公司已成立審核委員會(「**審核委員會**」),其書面職權範圍符合上市規則第3.21條及企業管治守則第D.3段。審核委員會的主要職責為(其中包括)審閱及監察本集團的財務報告程序、風險管理及內部監控系統、監督審核過程及甄選外聘核數師及評估彼等的獨立性及資格。審核委員會由三名獨立非執行董事(即項婷女士、李耀博士及張鳴群先生)組成。項婷女士為審核委員會主席,並為擁有適當專業資格的獨立非執行董事。

審核委員會已審閱本公司截至二零二六年六月三十日止六個月的未經審核綜合中期業績及中期報告,並已同意本公司採納的會計原則及慣例。

## 董事資料變更

截至本報告日期,概無董事及行政總裁的資料變動須根據上市規則予以披露。

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
# 簡明綜合損益及其他全面收益表

*For the six months ended 30 June 2026*
*截至二零二六年六月三十日止六個月*

| | | | Six months ended 30 June 截至六月三十日止六個月 | |
|---|---|---|---|---|
| | | | **2026** | 2025 |
| | | | **二零二六年** | 二零二五年 |
| | | | **RMB'000** | RMB'000 |
| | | | **人民幣千元** | 人民幣千元 |
| | | NOTES | **(unaudited)** | (unaudited) |
| | | 附註 | **(未經審核)** | (未經審核) |
| Revenue | 收益 | 4 | **65,973** | 69,917 |
| Less: Tax surcharge | 減：附加税 | | **(867)** | (303) |
| Cost of revenue | 收益成本 | | **(19,248)** | (25,526) |
| Gross profit | 毛利 | | **45,858** | 44,088 |
| Other (expense)/income, net | 其他(支出)／收入淨額 | | **(592)** | 2,796 |
| Distribution and selling expenses | 分銷及銷售開支 | | **(9,773)** | (12,666) |
| Administrative expenses | 行政開支 | | **(10,048)** | (11,536) |
| Research and development expenses | 研發開支 | | **(6,010)** | (6,115) |
| Finance costs | 財務成本 | 5 | **(660)** | (2,443) |
| **Profit before income tax** | **除所得税前溢利** | 6 | **18,775** | 14,124 |
| Income tax expense | 所得税開支 | 7 | **(3,591)** | (1,819) |
| **Profit and total comprehensive income for the period** | **本期內溢利及全面收益總額** | | **15,184** | 12,305 |
| **Profit/(loss) and total comprehensive income/(expense) for the period attributable to:** | **以下人士應佔期內溢利／(虧損)及全面收益／(開支)總額：** | | | |
| Owners of the Company | 本公司擁有人 | | **15,432** | 12,463 |
| Non-controlling interests | 非控股權益 | | **(248)** | (158) |
| | | | **15,184** | 12,305 |
| **Earnings per share** | **每股盈利** | 9 | | |
| – Basic and diluted (RMB cents) | – 基本及攤薄(人民幣分) | | **3.72** | 3.00 |

# Condensed Consolidated Statement of Financial Position
# 簡明綜合財務狀況表

*At 30 June 2026*
*於二零二六年六月三十日*

| | | NOTES<br>附註 | As at<br>30 June<br>2026<br>於二零二六年<br>六月三十日<br>RMB'000<br>人民幣千元<br>(unaudited)<br>(未經審核) | As at<br>31 December<br>2025<br>於二零二五年<br>十二月三十一日<br>RMB'000<br>人民幣千元<br>(audited)<br>(經審核) |
|---|---|---|---|---|
| **Non-current assets** | **非流動資產** | | | |
| Property, plant and equipment | 物業、廠房及設備 | 10 | **1,922** | 2,399 |
| Right-of-use assets | 使用權資產 | 10 | **469** | 822 |
| Financial assets at fair value through profit or loss | 按公平值計入損益的金融資產 | 11 | **19,000** | 19,000 |
| Rental deposits | 租賃按金 | | **227** | 227 |
| Deferred tax assets | 遞延稅項資產 | 12 | **314** | 314 |
| | | | **21,932** | 22,762 |
| **Current assets** | **流動資產** | | | |
| Inventories | 存貨 | | **6,351** | 9,107 |
| Trade receivables | 貿易應收款項 | 13 | **272,308** | 210,241 |
| Prepayments, deposits and other receivables | 預付款項、按金及其他應收款項 | | **168,868** | 186,503 |
| Financial assets at fair value through profit or loss | 按公平值計入損益的金融資產 | 11 | **265** | – |
| Tax recoverable | 可收回稅項 | | **2,379** | 75 |
| Restricted bank deposits | 受限制銀行存款 | | **1,958** | 2,004 |
| Cash and cash equivalents | 現金及現金等價物 | | **72,816** | 83,551 |
| | | | **524,945** | 491,481 |
| **Current liabilities** | **流動負債** | | | |
| Trade payables | 貿易應付款項 | 14 | **30,727** | 57,970 |
| Other payables and accruals | 其他應付款項及應計費用 | | **64,143** | 67,427 |
| Tax liabilities | 稅項負債 | | **114** | 653 |
| Lease liabilities | 租賃負債 | | **503** | 777 |
| Borrowings | 借款 | 15 | **80,200** | 31,200 |
| | | | **175,687** | 158,027 |
| **Net current assets** | **流動資產淨值** | | **349,258** | 333,454 |

# Condensed Consolidated Statement of Financial Position
# 簡明綜合財務狀況表

*At 30 June 2026*
*於二零二六年六月三十日*

| | | NOTES 附註 | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (unaudited) （未經審核） | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (audited) （經審核） |
|---|---|---|---|---|
| Total assets less current liabilities | 總資產減流動負債 | | 371,190 | 356,216 |
| Non-current liabilities | 非流動負債 | | | |
| Borrowings | 借款 | 15 | 9,700 | 9,800 |
| Lease liabilities | 租賃負債 | | – | 110 |
| Deferred tax liabilities | 遞延税項負債 | 12 | 9,280 | 9,280 |
| | | | 18,980 | 19,190 |
| Net assets | 資產淨值 | | 352,210 | 337,026 |
| Capital and reserves | 資本及儲備 | | | |
| Share capital | 股本 | 16 | 27,221 | 27,221 |
| Reserves | 儲備 | | 328,139 | 312,707 |
| Total equity attributable to owners of the Company | 本公司擁有人應佔權益總額 | | 355,360 | 339,928 |
| Non-controlling interests | 非控股權益 | | (3,150) | (2,902) |
| Total equity | 總權益 | | 352,210 | 337,026 |

# Condensed Consolidated Statement of Changes in Equity
# 簡明綜合權益變動表

*For the six months ended 30 June 2026*
*截至二零二六年六月三十日止六個月*

| | | Attributable to owners of the Company 本公司擁有人應佔 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Share capital 股本 RMB'000 人民幣千元 | Share premium 股份溢價 RMB'000 人民幣千元 | Capital reserve 資本儲備 RMB'000 人民幣千元 | Statutory reserves 法定儲備 RMB'000 人民幣千元 | Retained earnings 保留盈利 RMB'000 人民幣千元 | Sub-total 小計 RMB'000 人民幣千元 | Non-controlling interests 非控股權益 RMB'000 人民幣千元 | Total 總計 RMB'000 人民幣千元 |
| At 1 January 2025 (audited) | 於二零二五年一月一日（經審核） | 27,221 | 38,037 | 46,510 | 11,567 | 187,910 | 311,245 | (2,602) | 308,643 |
| Profit/(loss) and total comprehensive income/(expense) for the period (unaudited) | 期內溢利／（虧損）及全面收益／（開支）總額（未經審核） | – | – | – | – | 12,463 | 12,463 | (158) | 12,305 |
| At 30 June 2025 (unaudited) | 於二零二五年六月三十日（未經審核） | 27,221 | 38,037 | 46,510 | 11,567 | 200,373 | 323,708 | (2,760) | 320,948 |
| At 1 January 2026 (audited) | 於二零二六年一月一日（經審核） | 27,221 | 38,037 | 46,510 | 11,567 | 216,593 | 339,928 | (2,902) | 337,026 |
| Profit/(loss) and total comprehensive income/(expense) for the period (unaudited) | 期內溢利／（虧損）及全面收益／（開支）總額（未經審核） | – | – | – | – | 15,432 | 15,432 | (248) | 15,184 |
| **At 30 June 2026 (unaudited)** | **於二零二六年六月三十日（未經審核）** | **27,221** | **38,037** | **46,510** | **11,567** | **232,025** | **355,360** | **(3,150)** | **352,210** |

# Condensed Consolidated Statement of Cash Flows
# 簡明綜合現金流量表

*For the six months ended 30 June 2026*
*截至二零二六年六月三十日止六個月*

| | | Six months ended 30 June 截至六月三十日止六個月 | |
|---|---|---|---|
| | | **2026 二零二六年 RMB'000 人民幣千元 (unaudited) (未經審核)** | 2025 二零二五年 RMB'000 人民幣千元 (unaudited) (未經審核) |
| **OPERATING ACTIVITIES** | **經營活動** | | |
| **Profit before income tax** | **除所得稅前溢利** | **18,775** | 14,124 |
| Adjustments for: | 調整： | | |
| Finance costs | 財務成本 | **660** | 2,443 |
| Depreciation of right-of-use assets | 使用權資產折舊 | **353** | 369 |
| Depreciation of property, plant and equipment | 物業、廠房及設備折舊 | **698** | 759 |
| Net foreign exchange loss | 外匯虧損淨額 | **98** | 71 |
| Interest income | 利息收入 | **(43)** | (44) |
| Gain on disposals of property, plant and equipment | 出售物業、廠房及設備收益 | **(34)** | – |
| Unrealised fair value loss on financial assets at fair value through profit or loss | 按公平值計入損益的金融資產未實現公平值虧損 | **675** | – |
| Operating cash flows before movements in working capital | 營運資金變動前經營現金流量 | **21,182** | 17,722 |
| Decrease in inventories | 存貨減少 | **2,756** | 8,194 |
| Increase in trade receivables | 貿易應收款項增加 | **(62,067)** | (27,652) |
| Decrease in prepayments, deposits and other receivables | 預付款項、按金及其他應收款項減少 | **17,635** | 38,871 |
| Decrease in restricted bank deposits | 受限制銀行存款減少 | **46** | 3,026 |
| (Decrease)/increase in trade payables | 貿易應付款項(減少)／增加 | **(27,243)** | 8,255 |
| Decrease in other payables and accruals | 其他應付款項及應計費用減少 | **(3,284)** | (12,586) |
| Cash (used in)/generated from operations | 經營(所用)／所得現金 | **(50,975)** | 35,830 |
| Income tax refunded | 已退回所得稅 | **335** | 2,134 |
| Income tax paid | 已付所得稅 | **(6,769)** | (2,527) |
| **NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES** | **經營活動(所用)／所得現金淨額** | **(57,409)** | 35,437 |

# Condensed Consolidated Statement of Cash Flows
# 簡明綜合現金流量表

*For the six months ended 30 June 2026*
*截至二零二六年六月三十日止六個月*

| | | Six months ended 30 June 截至六月三十日止六個月 | |
|---|---|---|---|
| | | **2026** **二零二六年** **RMB'000** **人民幣千元** **(unaudited)** **（未經審核）** | 2025 二零二五年 RMB'000 人民幣千元 (unaudited) （未經審核） |
| INVESTING ACTIVITIES | **投資活動** | | |
| Interest received | 所收利息 | **43** | 44 |
| Proceeds from disposals of property, plant and equipment | 出售物業、廠房及設備所得款項 | **49** | – |
| Purchase of property, plant and equipment | 購買物業、廠房及設備 | **(236)** | (265) |
| Purchase of financial assets at fair value through profit or loss | 購買按公平值計入損益的金融資產 | **(940)** | – |
| NET CASH USED IN INVESTING ACTIVITIES | **投資活動所用現金淨額** | **(1,084)** | (221) |
| FINANCING ACTIVITIES | **融資活動** | | |
| New borrowings raised | 新增借款 | **30,000** | 75,000 |
| Repayment of borrowings | 償還借款 | **(11,100)** | (60,600) |
| Interest paid | 已付利息 | **(660)** | (2,443) |
| Repayment of interest element of lease liabilities | 償還租賃負債的利息部分 | **(18)** | (32) |
| Repayment of principal element of leases liabilities | 償還租賃負債的本金部分 | **(366)** | (361) |
| NET CASH GENERATED FROM FINANCING ACTIVITIES | **融資活動所得現金淨額** | **17,856** | 11,564 |
| Net (decrease)/increase in cash and cash equivalents | 現金及現金等價物（減少）／增加淨額 | **(40,637)** | 46,780 |
| Cash and cash equivalents at the beginning of the period | 期初現金及現金等價物 | **73,551** | 10,841 |
| Effect of foreign exchange rate changes | 外匯匯率變動的影響 | **(98)** | (71) |
| Cash and cash equivalents at the end of the period | 期末現金及現金等價物 | **32,816** | 57,550 |
| Represented by: | 代表： | | |
| Cash and cash equivalents | 現金及現金等價物 | **72,816** | 141,050 |
| Bank overdraft (included in borrowings) | 銀行透支（計入借款） | **(40,000)** | (83,500) |
| | | **32,816** | 57,550 |

## 1. GENERAL

The Company is an exempted company with limited liability in the Cayman Islands and its shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"). The Company's registered office is located at PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands. The address of its principal place of business is 13/F, Building C2, Nanshan iPark, No.1001, Xueyuan Boulevard, Nanshan District, Shenzhen, the People's Republic of China (the "**PRC**").

The Company is an investment holding company. The principal activities of the Group include the provision of mobile charges/mobile data usage top-up services to mobile subscribers and the provision of digital marketing services business in the PRC.

## 2. BASIS OF PREPARATION

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

## 1. 一般資料

本公司在開曼群島註冊成立為獲豁免有限公司，其股份於香港聯合交易所有限公司(「**聯交所**」)主板上市。本公司註冊辦事處位於PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands。其主要營業地點地址為中華人民共和國(「**中國**」)深圳市南山區學苑大道1001號南山智園C2棟13樓。

本公司為投資控股公司。本集團的主要業務為在中國向手機用戶提供手機話費／手機流量代充服務和提供數字營銷服務業務。

## 2. 編製基準

簡明綜合財務報表已根據香港會計師公會(「**香港會計師公會**」)頒佈的香港會計準則(「**香港會計準則**」)第34號「中期財務報告」以及聯交所證券上市規則的適用披露規定編製。

## 2. BASIS OF PREPARATION *(Continued)*

The mobile top-up services provided by the Group are prohibited and restricted from foreign investment in the PRC pursuant to the applicable PRC laws and regulations. A series of contracts (the "**Structured Contracts**") was reached between Daily Charge Technology (Shenzhen) Limited ("**Daily Charge SZ**"), a wholly foreign-owned enterprise of the Company, and Shenzhen Niannianka Network Technology Co., Ltd. ("**Shenzhen NNK**") and its registered shareholders to maintain and exercise the control over the operation of Shenzhen NNK, and to obtain all of its entire economic benefits (the "**VIE Arrangement**"). The Structured Contracts are irrevocable and enable the Group to:

- exercise effective financial and operational control over Shenzhen NNK;
- exercise equity holders' voting rights of Shenzhen NNK;
- receive substantially all economic returns generated by Shenzhen NNK in consideration for the business support, technical and consulting services provided by the Group;
- obtain an irrevocable and exclusive right to purchase the entire equity interest in Shenzhen NNK from the registered shareholders; and
- obtain a pledge over the entire equity interest of Shenzhen NNK from the registered shareholders' as collateral security for all of Shenzhen NNK due to the Group and to secure performance of the registered shareholders' obligations under the Structured Contracts.

## 2. 編製基準 *(續)*

根據適用中國法律及法規，本集團所提供的手機話費充值服務在中國被禁止及限制外商投資。本公司的外商獨資企業天天充科技（深圳）有限公司（「**天天充深圳**」）與深圳市年年卡網絡科技有限公司（「**深圳年年卡**」）及其登記股東訂立的一系列合約（「**結構性合約**」），以維持及行使對深圳年年卡經營業務的控制權，並獲得其全部經濟利益（「**可變利益實體安排**」）。結構性合約不可撤銷，並使本集團：

- 行使對深圳年年卡的有效財政及經營控制權；
- 行使深圳年年卡股權持有人的投票權；
- 獲得深圳年年卡產生的絕大部分經濟回報，作為對本集團所提供業務支援、技術及諮詢服務的報酬；
- 獲得自登記股東購買深圳年年卡全部股權的不可撤銷獨家權利；及
- 獲得登記股東對深圳年年卡全部股權的抵押，作為深圳年年卡應付本集團所有款項的抵押品，並確保登記股東會履行於結構性合約下的責任。

## 2. BASIS OF PREPARATION *(Continued)*

The Company does not have any equity interest in Shenzhen NNK. However, as a result of the Structured Contracts, the Company has power over Shenzhen NNK, has rights to variable returns from its involvement with Shenzhen NNK and has the ability to affect those returns through its power over Shenzhen NNK and therefore is considered to have control over Shenzhen NNK. Consequently, the Company regards Shenzhen NNK as an indirect wholly-owned subsidiary and consolidated the financial position and results of Shenzhen NNK in the condensed consolidated financial statements of the Group during both periods.

The condensed consolidated financial statements have been prepared in accordance with HKAS 34 requires the management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates. In preparing the condensed consolidated financial statements, the significant judgement made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements for the year ended 31 December 2025.

The interim financial statements contain condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since 31 December 2025. The condensed consolidated financial statements do not include all of the information required for a full set of financial statements prepared in accordance with the HKFRS Accounting Standards and should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2025.

## 2. 編製基準 *(續)*

本公司並無擁有深圳年年卡的任何股權。然而，由於結構性合約，本公司可對深圳年年卡行使權力，有權通過參與深圳年年卡的業務而獲得可變回報，並有能力透過其可對深圳年年卡行使的權力影響該等回報，故被視為對深圳年年卡擁有控制權。因此，本公司將深圳年年卡視為間接全資附屬公司，並將深圳年年卡的財務狀況及業績合併入本集團於兩個期間內的簡明綜合財務報表。

編製符合香港會計準則第34號的簡明綜合財務報表需要管理層作出可影響會計政策應用以及按年初至今的資產及負債、收入及開支的呈報金額的判斷、估計及假設。實際業績或有別於該等估計。於編製簡明綜合財務報表時，管理層在應用本集團會計政策時作出的重大判斷及估計不確定性的主要來源，與截至二零二五年十二月三十一日止年度的綜合財務報表所應用者相同。

中期財務報表包括簡明綜合財務報表及選定的說明附註。附註包含對理解自二零二五年十二月三十一日以來本集團財務狀況及表現的變動而言屬重大的事件及交易的解釋。簡明綜合財務報表並未包含根據香港財務報告準則會計準則編製的全份財務報表所需的所有資料，並應與本集團截至二零二五年十二月三十一日止年度的年度財務報表一併閱讀。

## 2. BASIS OF PREPARATION *(Continued)*

The financial information relating to the financial year ended 31 December 2025 that is included in the interim financial statements as comparative information does not constitute the Company's statutory annual consolidated financial statements for that financial year but is derived from those financial statements. Statutory financial statements for the year ended 31 December 2025 are available from the Company's registered office. The auditors have expressed an unqualified opinion on those financial statements in their report dated 26 March 2026.

The condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair value at the end of reporting period, as explained in the accounting policies set out in the Group's annual financial statements for the year ended 31 December 2025.

The condensed consolidated financial statements are presented in Renminbi ("**RMB**"), which is the same as the functional currency of the Company and its subsidiaries.

All values are rounded to the nearest thousand except when otherwise indicated.

The condensed consolidated financial statements are unaudited but have been reviewed by the Company's audit committee.

## 3. APPLICATION OF NEW OR AMENDMENTS TO HKFRS ACCOUNTING STANDARDS

The accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2026 are the same as those presented in the Group's annual financial statements for the year ended 31 December 2025 other than changes in accounting policies resulting from application of new or amendments to HKFRS Accounting Standards effective for the accounting periods beginning on or after 1 January 2026.

The HKICPA has issued a number of new or amendments to HKFRS Accounting Standards that are first effective for the current accounting period of the Group. None of the developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented in the condensed consolidated financial statements. The Group has not applied any new or amendments to HKFRS Accounting Standards that is not yet effective for the current accounting period.

## 2. 編製基準*(續)*

有關截至二零二五年十二月三十一日止財政年度並載入中期財務報表內作為比較資料的財務資料，並不構成本公司於該財政年度的法定年度綜合財務報表，惟乃摘錄自該等財務報表。截至二零二五年十二月三十一日止年度的法定財務報表可於本公司的註冊辦事處索取。核數師已於其日期為二零二六年三月二十六日的報告中對該等財務報表發表無保留意見。

簡明綜合財務報表已按歷史成本基準編製，惟於報告期末按公平值計量的若干金融工具除外，誠如本集團截至二零二五年十二月三十一日止年度的年度財務報表所載會計政策所述。

簡明綜合財務報表以人民幣(「**人民幣**」)呈列，與本公司及其附屬公司的功能貨幣相同。

除另有指明外，所有數值均約整至最接近的千位數。

簡明綜合財務報表未經審核，但已經本公司審核委員會審閱。

## 3. 應用新訂或經修訂香港財務報告準則會計準則

除了因應用自二零二六年一月一日或之後會計期間生效的新訂或經修訂香港財務報告準則會計準則而產生的會計政策變動外，截至二零二六年六月三十日止六個月簡明綜合財務報表所採用的會計政策及計算方法與本集團截至二零二五年十二月三十一日止年度的年度財務報表所呈列者相同。

香港會計師公會已頒佈多項新訂或經修訂的香港財務報告準則會計準則，於本集團當前會計期間首次生效。概無該等變動對列載於簡明綜合財務報表內編制或呈列的本集團當期或過往期間的業績及財務狀況造成重大影響。本集團於當前會計期間並未應用尚未生效的任何新訂或經修訂香港財務報告準則會計準則。

## 4. REVENUE AND SEGMENT INFORMATION

Disaggregation of revenue from contracts with customers

## 4. 收益及分部資料

客戶合約收益分類

| | | Six months ended 30 June 截至六月三十日止六個月 2026 二零二六年 RMB'000 人民幣千元 (unaudited) (未經審核) | 2025 二零二五年 RMB'000 人民幣千元 (unaudited) (未經審核) |
|---|---|---|---|
| **Type of service, at the point of time** | **於具體時間點的服務類別** | | |
| Mobile charges and mobile data usage top-up services | 手機話費及手機流量代充服務 | **30,025** | 35,610 |
| Digital marketing service | 數字營銷服務 | | |
| – Commission income for marketing campaign service | 一營銷活動服務佣金收入 | **35,235** | 33,487 |
| **Type of service, over time*** | **隨著時間的服務類別*** | | |
| Digital marketing service – Service income for live streaming | 數字營銷服務一直播服務收入 | **713** | 820 |
| | | **65,973** | 69,917 |

* The Group applies the practical expedient in paragraph 21 of HKFRS 15 and does not disclose information about remaining performance obligations that have original expected durations of one year or less.

* 本集團應用香港財務報告準則第15號第21段的實際權宜方法，並無披露有關原預期期限為一年或以下的剩餘履約責任的資料。

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

### Segment information

HKFRS 8 Operating Segments requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the executive directors (being the chief operating decision makers (the "**CODMs**")) in order to allocate resources to the segments and to assess their performance.

Following the Group's diversified business, the Group reorganised its reporting structure in the current period and presented the following two operating and reportable segments under HKFRS 8:

## 4. 收益及分部資料*（續）*

### 分部資料

香港財務報告準則第8號經營分部規定須根據執行董事（即主要經營決策者（「**主要經營決策者**」））定期審閱的有關本集團各組成部分的內部報告識別經營分部，以向分部分配資源及評估其表現。

跟隨本集團業務多元化，本集團於本期間重組其報告架構，並已根據香港財務報告準則第8號呈列以下兩個經營及呈報分部：

| | | |
|---|---|---|
| Top up services: | – | provision of mobile charges and mobile data usage top up services to mobile subscribers |
| 代充服務： | | 向手機用戶提供手機話費及手機流量代充服務 |
| Digital marketing services: | – | provision of all-in-one live streaming services and sourcing and delivery of products and related value-added services |
| 數字營銷服務： | | 提供一站式直播服務，以及採購及交付產品和相關增值服務 |

The Group's operating segments are strategic business units that offer different services. They are managed separately because each business requires different marketing strategies. The Group's CODMs make decision according to operating results of each segment.

No information on segment assets and liabilities was prepared for review by the Group's CODMs for the period for the purpose of resource allocation and performance assessment. Therefore, only segment revenue and segment results are presented.

本集團的經營分部為提供不同服務的策略業務單位。由於各業務須應用不同的營銷策略，故將該等分部分開管理。本集團的主要經營決策者根據各分部的經營業績作出決策。

概無編製分部資產及負債資料，以於本期間供本集團主要經營決策者審閱，作分配資源及評估表現之用。因此，僅呈列分部收益及分部業績。

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

Segment information *(Continued)*

*(a) Segment results*

For the purposes of assessing segment performance and allocating resources between segments, the Group's CODMs monitors the results attributable to each reportable segment on the following basis:

Revenue and expenses are allocated to the reportable segments with reference to the sales generated and the expenses incurred by those segments. The measure used for reporting segment profit is gross profit.

## 4. 收益及分部資料*（續）*

分部資料*（續）*

*(a) 分部業績*

為評估分部表現及在分部之間分配資源，本集團主要經營決策者按下列基準監察每個呈報分部的業績：

收益及開支根據呈報分部產生的銷售及開支分配至該等分部。呈報分部溢利所採用的計量方式為毛利。

| | Top up services<br>代充服務 | | Digital marketing services<br>數字營銷服務 | | Total<br>合計 | |
|---|---|---|---|---|---|---|
| | Six months ended 30 June<br>截至六月三十日止六個月 | | Six months ended 30 June<br>截至六月三十日止六個月 | | Six months ended 30 June<br>截至六月三十日止六個月 | |
| | **2026<br>二零二六年<br>RMB'000<br>人民幣千元** | 2025<br>二零二五年<br>RMB'000<br>人民幣千元 | **2026<br>二零二六年<br>RMB'000<br>人民幣千元** | 2025<br>二零二五年<br>RMB'000<br>人民幣千元 | **2026<br>二零二六年<br>RMB'000<br>人民幣千元** | 2025<br>二零二五年<br>RMB'000<br>人民幣千元 |
| Revenue from external customers 來自外部客戶的收入 | **30,025** | 35,610 | **35,948** | 34,307 | **65,973** | 69,917 |
| Less: Tax surcharge 減：附加税 | **(394)** | (154) | **(473)** | (149) | **(867)** | (303) |
| Cost of revenue 收益成本 | **(3,334)** | (6,388) | **(15,914)** | (19,138) | **(19,248)** | (25,526) |
| Reportable segment profit (gross profit) 呈報分部溢利（毛利） | **26,297** | 29,068 | **19,561** | 15,020 | **45,858** | 44,088 |

4. REVENUE AND SEGMENT INFORMATION *(Continued)*

Segment information *(Continued)*

*(b) Reconciliations of reportable segment revenue and profit before income tax*

4. 收益及分部資料*(續)*

分部資料*(續)*

*(b) 呈報分部收入與除所得稅前溢利的對賬*

| | | Six months ended 30 June 截至六月三十日止六個月 2026 二零二六年 RMB'000 人民幣千元 | 2025 二零二五年 RMB'000 人民幣千元 |
|---|---|---|---|
| **Revenue** | **收益** | | |
| Reportable segment revenue | 呈報分部收益 | **65,973** | 69,917 |
| Reportable segment profit derived from the Group's external customers | 來自本集團外部客戶的呈報分部溢利 | **45,858** | 44,088 |
| Other (expense)/income, net | 其他(支出)/收入淨額 | **(592)** | 2,796 |
| Distribution and selling expenses | 分銷及銷售開支 | **(9,773)** | (12,666) |
| Administrative expenses | 行政開支 | **(10,048)** | (11,536) |
| Research and development expenses | 研發開支 | **(6,010)** | (6,115) |
| Finance costs | 財務成本 | **(660)** | (2,443) |
| Profit before income tax | 除所得稅前溢利 | **18,775** | 14,124 |

The accounting policies of the operating segments are the same as the Group's accounting policies described in the annual financial statements for the year ended 31 December 2025. Segment profit represented the profit earned by each segment without allocation of other expense/income (net), distribution and selling expenses, administrative expenses, research and development expenses and finance costs.

經營分部的會計政策與截至二零二五年十二月三十一日止年度的年度財務報表所述的本集團會計政策相同。分部溢利指各分部在未分配其他支出/收入淨額、分銷及銷售開支、行政開支、研發開支及財務成本的情況下賺取的溢利。

*Geographical information*

All significant external customers of the Group are located in the PRC and the non-current assets are principally located in the PRC. Therefore, no geographical segment information is presented.

*地理資料*

本集團所有重要的外部客戶均位於中國且非流動資產亦主要位於中國。因此,並無呈列地理分部資料。

*Information about major customers*

The Group's customer base is diversified and had no customer with whom net transactions have exceeded 10% of the Group's revenue for both periods.

*有關主要客戶的資料*

於兩個期間,本集團擁有多元化的客戶基礎,並無與之淨交易超過本集團收益10%的客戶。

## 5. FINANCE COSTS　5. 財務成本

| | | Six months ended 30 June<br>截至六月三十日止六個月<br>2026<br>二零二六年<br>RMB'000<br>人民幣千元<br>(unaudited)<br>(未經審核) | <br><br>2025<br>二零二五年<br>RMB'000<br>人民幣千元<br>(unaudited)<br>(未經審核) |
|---|---|---|---|
| Interest on bank overdrafts | 銀行透支利息 | **68** | 702 |
| Interest on bank borrowings | 短期銀行借款利息 | **507** | 1,471 |
| Interest on other borrowing | 其他借款利息 | **67** | 238 |
| Interest on lease liabilities | 租賃負債利息 | **18** | 32 |
| | | **660** | 2,443 |

## 6. PROFIT BEFORE INCOME TAX　6. 除所得稅前溢利

| | | Six months ended 30 June<br>截至六月三十日止六個月<br>2026<br>二零二六年<br>RMB'000<br>人民幣千元<br>(unaudited)<br>(未經審核) | <br><br>2025<br>二零二五年<br>RMB'000<br>人民幣千元<br>(unaudited)<br>(未經審核) |
|---|---|---|---|
| Profit before income tax has been arrived at after charging/(crediting): | 除所得稅前溢利乃經扣減／(計入)以下各項後得出： | | |
| Directors' emoluments | 董事酬金 | **1,907** | 3,925 |
| Salaries and other benefits, excluding those of directors | 工資及其他福利(不包括董事) | **16,764** | 17,066 |
| Retirement benefits schemes contributions, excluding those of directors | 退休福利計劃供款(不包括董事) | **2,847** | 3,003 |
| Total staff costs | 員工成本總額 | **21,518** | 23,994 |
| Depreciation of property, plant and equipment | 物業、廠房及設備折舊 | **698** | 759 |
| Depreciation of right-of-use assets | 使用權資產折舊 | **353** | 369 |
| Expenses related to short-term leases | 與短期租賃相關的費用 | **253** | 231 |
| Interest income | 利息收入 | **(43)** | (44) |
| Auditor's remuneration | 核數師酬金 | | |
| – Non-audit services | －非審核服務 | **180** | 180 |

## 7. INCOME TAX EXPENSE

## 7. 所得稅開支

| | | Six months ended 30 June<br>截至六月三十日止六個月 | |
|---|---|---|---|
| | | **2026**<br>**二零二六年**<br>**RMB'000**<br>**人民幣千元** | 2025<br>二零二五年<br>RMB'000<br>人民幣千元 |
| **Current income tax** | **即期所得稅：** | | |
| Current period | 本期間 | | |
| – PRC Enterprise Income Tax ("**EIT**") | 一中國企業所得稅(「**企業所得稅**」) | **3,411** | 1,589 |
| – PRC Withholding Tax | 一中國預扣稅 | **180** | 110 |
| | | **3,591** | 1,699 |
| Under-provision in prior periods | 過往期間撥備不足 | | |
| – PRC EIT | 一中國企業所得稅 | **–** | 120 |
| | | **3,591** | 1,819 |
| **Deferred tax, net** | **遞延稅項淨額** | **–** | – |
| | | **3,591** | 1,819 |

No provision for taxation in Hong Kong and Singapore has been made in the condensed consolidated financial statements as no assessable profit was generated in Hong Kong and Singapore for both periods.

由於兩個期間均無於香港及新加坡產生應課稅溢利，故簡明綜合財務報表中並無就香港及新加坡稅項計提撥備。

Under the Law of the PRC on Enterprise Income Tax (the "**PRC EIT Law**") and Implementation Regulations of the PRC EIT Law, the tax rate of the PRC subsidiaries is 25% for both periods.

根據中國企業所得稅法(「**中國企業所得稅法**」)及中國企業所得稅法實施條例，中國附屬公司於兩個期間的稅率均為25%。

## 7. INCOME TAX EXPENSE *(Continued)*

Certain PRC subsidiaries of the Group, which are small-size and low-profit enterprise under the PRC EIT Law, are entitled to an effective PRC EIT rate of 5% for first RMB3 million of their annual taxable income for the period from 1 January 2023 to 31 December 2027. The PRC EIT is calculated at 25% (six months ended 30 June 2025 (unaudited): 25%) of the estimated assessable profits of remaining subsidiaries operating in the PRC.

## 7. 所得稅開支 *(續)*

本集團若干中國附屬公司為中國企業所得稅法下的小型微利企業，於2023年1月1日至2027年12月31日期間，就其年度應課稅收入的首人民幣3百萬元享有5%的實際中國企業所得稅稅率。中國企業所得稅乃按於中國經營的餘下附屬公司估計應課稅溢利的25%（截至二零二五年六月三十日止六個月（未經審核）：25%）計算。

## 8. DIVIDENDS

No dividend was paid, declared or proposed for ordinary shareholders of the Company for the six months ended 30 June 2026, nor has any dividend been proposed since the end of the reporting period (six months ended 30 June 2025 (unaudited): Nil).

## 8. 股息

截至二零二六年六月三十日止六個月，概無向本公司普通股股東派付、宣派或建議股息，自報告期末以來亦無建議派付任何股息（截至二零二五年六月三十日止六個月（未經審核）：無）。

## 9. EARNINGS PER SHARE

The calculation of the basic earnings per share is based on profit attributable to the owners of the Company of approximately RMB15,432,000 (six months ended 30 June 2025 (unaudited): RMB12,463,000) and the weighted average of 415,000,000 (six months ended 30 June 2025 (unaudited): 415,000,000) ordinary shares in issue during the six months ended 30 June 2026.

No diluted earnings per share for the six months ended 30 June 2026 were presented as there were no potential ordinary shares in issue (six months ended 30 June 2025 (unaudited): Nil).

## 9. 每股盈利

每股基本盈利乃按截至二零二六年六月三十日止六個月本公司擁有人應佔溢利約人民幣15,432,000元（截至二零二五年六月三十日止六個月（未經審核）：人民幣12,463,000元）及已發行普通股的加權平均數415,000,000股（截至二零二五年六月三十日止六個月（未經審核）：415,000,000股）計算。

由於並無潛在已發行普通股，因此截至二零二六年六月三十日止六個月並無呈報每股攤薄盈利（截至二零二五年六月三十日止六個月（未經審核）：無）。

## 10. PROPERTY, PLANT AND EQUIPMENT AND RIGHT-OF-USE ASSETS

**Property, plant and equipment**

During the six months ended 30 June 2026, the Group paid approximately RMB236,000 (six months ended 30 June 2025 (unaudited): RMB265,000) for the acquisition of leasehold improvement and computer and office equipment.

**Right-of-use assets**

The Group leases land and buildings in the PRC for its operations. Lease contracts are entered into for fixed lease terms of 2 years to 5 years (six months ended 30 June 2025 (unaudited): 2 years to 5 years). Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

## 10. 物業、廠房及設備以及使用權資產

**物業、廠房及設備**

截至二零二六年六月三十日止六個月，本集團已就購置租賃物業裝修及計算機及辦公設備而支付約人民幣236,000元（截至二零二五年六月三十日止六個月（未經審核）：人民幣265,000元）。

**使用權資產**

本集團於中國租賃土地及樓宇用於其運營。租賃合約按2年至5年固定租期訂立（截至二零二五年六月三十日止六個月（未經審核）：2年至5年）。租賃條款乃按個別基準協商，包含各類不同條款及條件。

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

## 11. 按公平值計入損益的金融資產

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (Unaudited) （未經審核） | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (Audited) （經審核） |
|---|---|---|---|
| Non-current: | 非流動： | | |
| Unlisted equity investment – Ordinary shares, at fair value | 非上市股本投資 – 普通股，按公平值 | | |
| – Jiaxing Yunhui Xinzhi Equity Investment Partnership (Limited Partnership) (Note a) | 嘉興雲惠新智股權投資合夥企業（有限合夥）（附註a） | **19,000** | 19,000 |
| Current: | 流動： | | |
| Listed equity investments, at fair value (Note b) | 上市股本投資，按公平值（附註b） | **265** | – |
| | | **19,265** | 19,000 |

## 11. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS *(Continued)*

Notes:

(a) On 1 September 2025, the Group entered into a limited partnership agreement (the "**Agreement**") with another two independent third parties in relation to the formation of the limited partnership fund named Jiaxing Yunhui Xinzhi Equity Investment Partnership (Limited Partnership)* 嘉興雲惠新智股權投資合夥企業(有限合夥) ("**Limited Partnership**") and subscribed 94.9051% of the committed fund size amounting to approximately RMB19,000,000. The Limited Partnership shall principally invest in the innovative enterprises at the start-up or growth stage, particularly those engaged in new consumption and/or artificial intelligence. Pursuant to the terms of the Agreement, the Limited Partnership is managed by the authorised fund management company incorporated in the PRC. The directors of the Company considered the control of the Limited Partnership remained with the general partner and the Group acting as a limited partner does not have any controlling power nor exert any significant influence over the Limited Partnership.

No dividend income was received on this investment during the six months ended 30 June 2026 (31 December 2025: Nil).

As at 30 June 2026, the management estimated that the fair value of the investment by reference to the latest performance report provided by the fund manager, which is mainly prepared based on the asset approach. No fair value change was recorded for the six months ended 30 June 2026 (31 December 2025: Same).

(b) The Group's investments in listed equity securities are classified as at fair value through profit or loss. The Group considered these investments to be strategic in nature.

During the six months ended 30 June 2026, the net unrealized fair value loss of RMB675,000 was recognised in profit or loss (31 December 2025: Nil).

## 11. 按公平值計入損益的金融資產*(續)*

附註：

(a) 於二零二五年九月一日，本集團與另外兩個獨立第三方就成立名為嘉興雲惠新智股權投資合夥企業(有限合夥)的有限合夥基金(「**有限合夥**」)訂立有限合夥協議(「**該協議**」)，並認購承諾基金規模的94.9051%，金額約人民幣19,000,000元。有限合夥將主要投資於初創或成長期的創新型企業，尤其該等從事新消費及／或人工智能的創新型企業。根據該協議的條款，有限合夥由於中國註冊成立的獲授權基金管理公司管理。本公司董事認為，有限合夥的控制權仍由普通合夥人持有，而本集團作為有限合夥人並無對有限合夥擁有任何控制權亦無施加任何重大影響力。

截至二零二六年六月三十日止六個月，該投資概無收取任何股息收入(二零二五年十二月三十一日：零)。

於二零二六年六月三十日，管理層參考基金經理提供的最新業績報告估計投資的公平值，該報告主要以資產法編製。截至二零二六年六月三十日止六個月並無錄得公平值變動(二零二五年十二月三十一日：相同情況)。

(b) 本集團於上市股本證券的投資分類為按公平值計入損益。本集團認為該等投資屬戰略性質。

截至二零二六年六月三十日止六個月，未實現公平值虧損淨額人民幣675,000元已於損益確認(二零二五年十二月三十一日：零)。

* For identification purpose only

## 12. DEFERRED TAXATION

The deferred tax liabilities represented the tax effect of approximately RMB37,120,000 (31 December 2025: RMB37,120,000) management fee to pay by Shenzhen NNK and to receive by Daily Charge SZ in prior years under the VIE Arrangement as set out in Note 2.

As at 30 June 2026, the Group had unused tax losses of approximately RMB9,324,000 (31 December 2025: RMB7,553,000) available for offset against future profits. No deferred tax asset has been recognised due to the unpredictability of future profit streams.

Under the PRC EIT Law, withholding tax is imposed on dividends declared in respect of profits earned by PRC subsidiaries from 1 January 2008 onwards. As at 30 June 2026, the aggregate amount of taxable temporary differences associated with undistributed earnings of subsidiaries for which deferred tax liabilities have not been recognised amounted to approximately RMB337,441,000 (31 December 2025: RMB322,244,000). The Group is in a position to control the timing of the reversal of the temporary differences and it is probable that such differences will not be reversed the foreseeable future.

## 12. 遞延税項

遞延税項負債指根據附註2所載的可變利益實體安排，就過往年度深圳年年卡應支付及天天充深圳應收取管理費約人民幣37,120,000元（二零二五年十二月三十一日：人民幣37,120,000元）的税務影響。

於二零二六年六月三十日，本集團有未動用税項虧損約人民幣9,324,000元（二零二五年十二月三十一日：人民幣7,553,000元）可用於抵銷未來溢利。由於未來溢利來源的不可預測性，並無確認遞延税項資產。

根據中國企業所得税法，自二零零八年一月一日起，就中國附屬公司所賺取溢利宣派的股息將徵收預扣税。於二零二六年六月三十日，與附屬公司未分派盈利相關的應課税暫時差額總額（並無就其確認遞延税項負債）為約人民幣337,441,000元（二零二五年十二月三十一日：人民幣322,244,000元）。本集團能控制撥回暫時差額的時間，而該等差額可能不會於可預見未來撥回。

## 13. TRADE RECEIVABLES

## 13. 貿易應收款項

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (Unaudited) (未經審核) | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (Audited) (經審核) |
|---|---|---|---|
| Trade receivables | 貿易應收款項 | | |
| – Mobile charges and mobile data usage top-up services | －手機話費及手機流量代充服務 | 62,810 | 80,088 |
| – Telecommunication equipment business | －電信設備業務 | 5,430 | 7,088 |
| – Digital marketing services | －數字營銷服務 | 205,321 | 124,318 |
| Less: allowance of credit losses | 減：信用虧損撥備 | (1,253) | (1,253) |
| | | 272,308 | 210,241 |

Trade receivables from mobile charges and mobile data usage top-up services mainly represents receivables from financial institutions, which the settlement period is normally within 1 day from transaction date. Due to deepening cooperation with major PRC banks for their promotion activities, the Group has granted credit period of 30 to 45 days for certain financial institutions based on the invoice date. For certain channels of customers, the credit period was about 30 to 60 days granted by the Group based on the invoice date. The Group seeks to maintain strict control over its outstanding receivables to minimise credit risk. Overdue balances are reviewed regularly by management. The Group does not hold any collateral over these balances (31 December 2025: Same).

來自手機話費及手機流量代充服務的貿易應收款項主要指向金融機構收取的應收款項，該等款項的結算期一般為交易日期起計1日內。由於與主要中國銀行就其推廣活動加深合作，本集團已就若干金融機構基於發票日期授予30至45天的信用期。就若干渠道客戶而言，本集團基於發票日期授予約30至60天的信用期。本集團嚴格控制未收回的應收賬項，以盡量減低信貸風險。管理層會定期審閱逾期結餘。本集團並無就該等結餘持有任何抵押品（二零二五年十二月三十一日：相同情況）。

Trade receivables from the telecommunication equipment business mainly represent receivables from telecommunication operators, which are repayable by instalments ranged from 6 months to 36 months (31 December 2025: Same).

來自電信設備業務的貿易應收款項主要指應收電信運營商的款項，該等款項須於六個月至三十六個月內分期償還（二零二五年十二月三十一日：相同情況）。

13. TRADE RECEIVABLES *(Continued)*

Trade receivables from digital marketing services mainly represent receivables from digital marketing events, which the Group usually grants a credit period for no more than 60 days (31 December 2025: Same).

The following is an aged analysis of trade receivables net of allowance for credit losses presented based on the date of service provided and revenue recognised, at the end of each reporting period:

13. 貿易應收款項*(續)*

來自數字營銷服務的貿易應收款項主要指來自數字營銷活動的應收款項，本集團通常授予不超過60天的信用期（二零二五年十二月三十一日：相同情況）。

下列為於各報告期末根據所提供服務日期及經確認收益呈列的貿易應收款項（扣除信貸虧損撥備）的賬齡分析：

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (Unaudited) （未經審核） | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (Audited) （經審核） |
|---|---|---|---|
| 0 to 30 days | 0至30天 | **140,421** | 125,342 |
| 31 to 90 days | 31至90天 | **52,983** | 62,792 |
| 91 to 180 days | 91至180天 | **50,479** | 9,672 |
| 181 to 365 days | 181至365天 | **20,991** | 5,170 |
| Over 365 days | 365天以上 | **7,434** | 7,265 |
| | | **272,308** | 210,241 |

As at 30 June 2026, included in the Group's trade receivables gross balance were debtors in mobile charges and mobile data usage top-up services with aggregate carrying amount of approximately RMB1,488,000 (31 December 2025: RMB1,739,000), in digital marketing services with aggregate carrying amount of approximately RMB3,470,000 (31 December 2025: RMB4,540,000) and in telecommunication equipment business with aggregate carrying amount of approximately RMB5,430,000 (31 December 2025: RMB7,088,000) which are past due as at the reporting date.

於二零二六年六月三十日，本集團貿易應收款項總額包括賬面值總額為約人民幣1,488,000元的手機話費及手機流量代充服務應收款項（二零二五年十二月三十一日：人民幣1,739,000元）、賬面值總額為約人民幣3,470,000元的數字營銷服務應收款項（二零二五年十二月三十一日：人民幣4,540,000元）及賬面值總額為約人民幣5,430,000元的電信設備業務應收款項（二零二五年十二月三十一日：人民幣7,088,000元），其於報告日期已逾期。

## 13. TRADE RECEIVABLES *(Continued)*

Based on the Group's assessment of historical credit loss experience of these debtors, including all available forward-looking information and expected settlements, the Group does not consider default has occurred despite the contractual payments are overdue more than 90 days due to the long term/on-going business relationship, past good repayment records and continuous repayments from these customers. However, the Group would have provided in full for trade receivables overdue more than 180 days because based on historical experience, such receivables are generally not recoverable, unless the Group has reasonable and supportable information that demonstrates otherwise.

During the six months ended 30 June 2026, the Group has not further made any impairment provision (six months ended 30 June 2025 (unaudited): Nil).

As at 30 June 2026, certain of the Group's trade receivables of approximately RMB35,738,000 (31 December 2025: RMB53,795,000) were pledged to the bank borrowings and bank overdrafts (31 December 2025: bank and other borrowings) with amounts of approximately RMB55,000,000 (31 December 2025: RMB11,000,000) (Note 15).

Included in the balance as at 30 June 2026, trade receivables due from a related party amounting to approximately RMB565,000 (31 December 2025: RMB323,000) in relation to sales of virtual products. Details of the relevant transactions are set out in Note 16(a).

## 13. 貿易應收款項 *(續)*

基於本集團對該等應收賬款過往信用虧損經驗的評估，包括所有可得的前瞻性資料及預期結算，儘管合約付款逾期超過90天，但本集團認為並無發生違約，乃由於長期／持續的業務關係、過往還款記錄良好及該等客戶持續還款。然而，根據過往經驗，本集團本應就逾期超過180天的貿易應收款項作出全額撥備，因該等應收款項一般不可收回，除非本集團擁有合理並具理據支持的資料顯示情況並非如此。

截至二零二六年六月三十日止六個月，本集團並無進一步計提任何減值撥備（截至二零二五年六月三十日止六個月（未經審核）：零）。

於二零二六年六月三十日，本集團約人民幣35,738,000元（二零二五年十二月三十一日：人民幣53,795,000元）的若干貿易應收款項已抵押金額約人民幣55,000,000元（二零二五年十二月三十一日：人民幣11,000,000元）的銀行借款及銀行透支（二零二五年十二月三十一日：銀行及其他借款）（附註15）。

於二零二六年六月三十日的結餘包括應收一名關聯方有關銷售虛擬產品的貿易應收款項約人民幣565,000元（二零二五年十二月三十一日：人民幣323,000元）。有關交易的詳情載於附註16(a)。

## 14. TRADE PAYABLES

The Group has been normally granted credit terms of about 90 days. The Group has financial risk management policies in place to ensure that all payables are within the credit timeframe.

The following is an aged analysis of trade payables presented based on the transaction date at the end of respective reporting periods:

## 14. 貿易應付款項

本集團通常獲授約90天的信用期。本集團已制定財務風險管理政策，以確保所有應付款項均在信用期限內。

以下為於各報告期末按交易日期呈列的貿易應付款項的賬齡分析：

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (unaudited) （未經審核） | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (audited) （經審核） |
|---|---|---|---|
| 0 to 90 days | 0至90天 | 18,481 | 36,163 |
| 91 to 180 days | 91至180天 | 2,804 | 3,798 |
| 181 to 365 days | 181至365天 | 2,220 | 11,005 |
| Over 365 days | 超過365天 | 7,222 | 7,004 |
| | | 30,727 | 57,970 |

Included in the balance as at 30 June 2026, trade payables due to a related party amounting to approximately RMB194,000 (31 December 2025: RMB4,098,000) in relation to purchase of mobile charges top-up credits. Details of the relevant transactions are set out in Note 16(a).

於二零二六年六月三十日的結餘包括與購買手機話費代充金額有關的應付關聯方貿易應付款項人民幣194,000元（二零二五年十二月三十一日：人民幣4,098,000元）。有關交易的詳情載於附註16(a)。

## 15. BORROWINGS

## 15. 借款

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (unaudited) (未經審核) | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (audited) (經審核) |
|---|---|---|---|
| Bank borrowings | 銀行借款 | **49,900** | 21,000 |
| Other borrowing | 其他借款 | **–** | 10,000 |
| Bank overdrafts | 銀行透支 | **40,000** | 10,000 |
| | | **89,900** | 41,000 |
| The Group's borrowings were repayable as follows: | 本集團借款償還期如下： | | |
| **Other borrowing** | **其他借款** | | |
| Within one year or on demand | 一年內或按要求 | **–** | 10,000 |
| **Bank borrowings and bank overdrafts** | **銀行借款及銀行透支** | | |
| Within one year or on demand | 一年內或按要求 | **80,200** | 21,200 |
| More than one year, but not more than two years | 一年以上但兩年內 | **200** | 200 |
| More than two years, but not more than five years | 兩年以上但五年內 | **9,500** | 9,600 |
| | | **89,900** | 31,000 |
| Total borrowings | 總借款 | **89,900** | 41,000 |
| Less: current portion | 減：流動部分 | **(80,200)** | (31,200) |
| Amounts shown under non-current liabilities | 列作非流動負債的款項 | **9,700** | 9,800 |

## 15. BORROWINGS *(Continued)* 15. 借款

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 (unaudited) (未經審核) | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 (audited) (經審核) |
|---|---|---|---|
| Representing: | 指： | | |
| Unsecured and guaranteed, fixed interest rates of range from 2.6% to 3.0% (31 December 2025: 2.6% to 3.5%) per annum and repayable within one year (31 December 2025: one year) | 無抵押及有擔保、固定年利率介乎2.6%至3.0%（二零二五年十二月三十一日：2.6%至3.5%），並於一年（二零二五年十二月三十一日：一年）內償還 | **25,000** | 20,000 |
| Unsecured and unguaranteed, fixed interest rate at 2.8% (31 December 2025: 2.8%) per annum and repayable within one to three years (31 December 2025: one to three years) | 無抵押及無擔保、固定年利率為2.8%（二零二五年十二月三十一日：2.8%），並於一年至三年（二零二五年十二月三十一日：一年至三年）內償還 | **9,900** | 10,000 |
| Secured and guaranteed, fixed interest rates of range from 2.6% to 3.0% (31 December 2025: 2.9% to 3.9) per annum and repayable within one year (31 December 2025: one year) | 有抵押及有擔保、固定年利率介乎2.6%至3.0%（二零二五年十二月三十一日：2.9%至3.9%），並於一年（二零二五年十二月三十一日：一年）內償還 | **55,000** | 11,000 |
| | | **89,900** | 41,000 |

As at 30 June 2026, bank borrowings and bank overdrafts (31 December 2025: bank and other borrowings) with amounts of approximately RMB55,000,000 (31 December 2025: RMB11,000,000) were secured by certain of the Group's trade receivables (Note 12) and guarantees from related parties (Note 16(c)).

於二零二六年六月三十日，銀行借款及銀行透支（二零二五年十二月三十一日：銀行及其他借款）約人民幣55,000,000元（二零二五年十二月三十一日：人民幣11,000,000元）以本集團的若干貿易應收款項（附註12）及關聯方擔保作抵押（附註16(c)）。

As at 30 June 2026, the bank overdrafts facilities in aggregate of approximately RMB120,000,000(31 December 2025: RMB110,000,000) were granted to the Group. As at 30 June 2026, the Group had undrawn bank overdrafts of approximately RMB80,000,000 (31 December 2025: RMB100,000,000).

於二零二六年六月三十日，本集團獲授銀行透支融資合共約人民幣120,000,000元（二零二五年十二月三十一日：人民幣110,000,000元）。於二零二六年六月三十日，本集團未提取銀行透支約為人民幣80,000,000元（二零二五年十二月三十一日：人民幣100,000,000元）。

The Group is required to comply with certain restrictive covenants. The Group regularly monitors its compliance with these covenants. As at 30 June 2026, none of these covenants had been breached (31 December 2025: Same).

本集團須遵守若干限制性契諾。本集團定期監察其對該等契諾的遵守情況。於二零二六年六月三十日，概無違反該等契諾（二零二五年十二月三十一日：相同情況）。

## 16. SHARE CAPITAL

Details of authorised and issued capital of the Company are as follow:

## 16. 股本

有關本公司法定及已發行股本的詳情載列如下：

| | | Number of authorised shares 法定股份數目 | Number of issued shares 已發行股份數目 | Issued and fully paid share capital 已發行及繳足股本 US$ 美元 | RMB 人民幣元 |
|---|---|---|---|---|---|
| As at 1 January 2025, 31 December 2025, 1 January 2026 and 30 June 2026 | 於二零二五年一月一日、二零二五年十二月三十一日、二零二六年一月一日及二零二六年六月三十日 | | | | |
| – Ordinary shares of US$0.01 each | －普通股每股面值0.01美元 | 2,000,000,000 | 415,000,000 | 4,150,000 | 27,221,000 |

## 17. RELATED PARTY DISCLOSURES

(a) The Group entered into the following transactions with the related party:

## 17. 關聯方披露

(a) 本集團與關聯方訂立下列交易：

| Name of related party 關聯方名稱 | Name of transaction 交易名稱 | Six months ended 30 June 截至六月三十日止六個月 2026 二零二六年 RMB'000 人民幣千元 (unaudited) (未經審核) | 2025 二零二五年 RMB'000 人民幣千元 (unaudited) (未經審核) |
|---|---|---|---|
| Yinsheng Communication Company Limited ("Yinsheng Communication") 銀盛通信有限公司(「銀盛通信」) | Purchase of mobile charges top-up credits 購買手機話費代充金額 | **674,955** | 1,147,481 |
| | Sale of virtual products 銷售虛擬產品 | **2,809** | 51 |

Note: Yinsheng Communication is controlled by Mr. Lin Zhong Cheng, the sibling of Ms. Lam Ching Wan, one of the substantial shareholder of the Company, she became a connected person of the Company under the Listing Rules from 26 October 2021. The transactions disclosed represent purchase of mobile charges top-up credits and sale of virtual products by the Group from 1 January 2026 to 30 June 2026 (six months ended 30 June 2025 (unaudited): Same). Such amounts accounted for approximately 19.67% and 0.08% to the total gross purchase amount and total sales amounts for the period ended 30 June 2026 (six months end 30 June 2025 (unaudited): 17% to the total gross purchase amount).

附註：銀盛通信由林重成先生(林靜云女士的兄長)所控制，而林靜云女士是本公司主要股東之一，彼於二零二一年十月二十六日根據上市規則成為本公司的關連人士。所披露的交易指本集團於二零二六年一月一日至二零二六年六月三十日購買手機話費代充金額及銷售虛擬產品(截至二零二五年六月三十日止六個月(未經審核)：相同情況)。該等金額佔截至二零二六年六月三十日止期間總購買金額及總銷售額約19.67%及0.08%(截至二零二五年六月三十日止六個月(未經審核)：佔總購買額約17%)。

## 17. RELATED PARTY DISCLOSURES *(Continued)*

### (b) Remuneration of key management personnel

The remuneration of key management personnel which represents the directors of the Company and key executives of the Group during the period were as follows:

## 17. 關聯方披露 *(續)*

### (b) 主要管理人員的酬金

期內，主要管理人員（指本公司董事及本集團主要行政人員）的酬金如下：

| | | Six months ended 30 June 截至六月三十日止六個月 | |
|---|---|---|---|
| | | **2026 二零二六年 RMB'000 人民幣千元 (unaudited) （未經審核）** | 2025 二零二五年 RMB'000 人民幣千元 (unaudited) （未經審核） |
| Salaries and other short term benefits | 薪金及其他短期福利 | **2,296** | 4,248 |
| Retirement benefit schemes contributions | 退休福利計劃供款 | **96** | 171 |
| | | **2,392** | 4,419 |

### (c) Guarantee

The guarantee of borrowing facilities were as follows:

### (c) 擔保

借款融資擔保如下：

| | | **As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元** | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 |
|---|---|---|---|
| Secured bank borrowing facility guaranteed by Shenzhen Haimeng Investment Company Limited (note (iv)), Daily Charge SZ (note (i)) and Mr. Huang Junmou (note (ii)) | 由深圳市海盟投資有限公司（附註(iv)）、天天充深圳（附註(i)）及黃俊謀先生（附註(ii)）擔保的有抵押銀行借款融資 | **15,000** | 1,000 |
| Secured other borrowings facility guaranteed by Daily Charge SZ (note (i)), Mr. Lin Zhongcheng (note (iii)) and Mr. Huang Junmou (note (ii)) | 由天天充深圳（附註(i)）、林重成先生（附註(iii)）及黃俊謀先生（附註(ii)）擔保的有抵押其他借款融資 | **–** | 10,000 |
| Secured bank borrowings facility guaranteed by Daily Charge SZ (note (i)) and Mr. Huang Junmou (note (ii)) | 由天天充深圳（附註(i)）及黃俊謀先生（附註(ii)）擔保的有抵押銀行借款融資 | **20,000** | 10,000 |

## 17. RELATED PARTY DISCLOSURES *(Continued)*

### (c) Guarantee *(Continued)*

The guarantee of borrowing facilities were as follows: *(Continued)*

## 17. 關聯方披露 *(續)*

### (c) 擔保 *(續)*

借款融資擔保如下：*(續)*

| | | As at 30 June 2026 於二零二六年六月三十日 RMB'000 人民幣千元 | As at 31 December 2025 於二零二五年十二月三十一日 RMB'000 人民幣千元 |
|---|---|---|---|
| Bank overdraft facility guaranteed by Shenzhen NNK (note (i)), Mr. Lin Zhongcheng (note (iii)) and Mr. Huang Junmou (note (ii)) | 由深圳年年卡（附註(i)）、林重成先生（附註(iii)）及黃俊謀先生（附註(ii)）擔保的銀行透支融資 | **10,000** | 10,000 |
| Bank overdraft facility guaranteed by Daily Charge SZ (note (i)), Yinsheng Technology Services Group Company Limited (note (iii)), Mr. Lin Zhongcheng (note (iii)) and Mr. Huang Junmou (note (ii)) | 由天天充深圳（附註(i)）、銀盛科技服務集團有限公司（附註(iii)）、林重成先生（附註(iii)）及黃俊謀先生（附註(ii)）擔保的銀行透支融資 | **30,000** | – |
| Unsecured bank borrowings facility guaranteed by Yinsheng Communication (note (iii)), Mr. Lin Zhong Cheng (note (iii)) and Mr. Huang Junmou (note (ii)) | 由銀盛通信（附註(iii)）、林重成先生（附註(iii)）及黃俊謀先生（附註(ii)）擔保的無抵押銀行借款融資 | **5,000** | – |

Notes:

(i) Daily Charge SZ and Shenzhen NNK are subsidiaries of the Company.

(ii) Mr. Huang Junmou is an executive director and a substantial shareholder of the Company.

(iii) Both Mr. Lin Zhongcheng and Mr. Lin Ruibin are the shareholders of Yinsheng Technology Services Group Company Limited where Mr. Lin Zhongcheng is a connected party as explained in Note 17(a) and Mr. Lin Ruibin is an independent third party. Yinsheng Communication is controlled by Mr. Lin Zhong Cheng as explained in Note 17(a).

(iv) Shenzhen Haimeng Investment Company Limited is one of the registered shareholders of Shenzhen NNK.

附註：

(i) 天天充深圳及深圳年年卡為本集團附屬公司。

(ii) 黃俊謀先生為本公司執行董事兼主要股東。

(iii) 林重成先生及林銳斌先生均為銀盛科技服務集團有限公司的股東，林重成先生為關連方（如附註17(a)所述），而林銳斌先生為獨立第三方。銀盛通信由林重成先生控制（如附註17(a)所述）。

(iv) 深圳市海盟投資有限公司為深圳年年卡的登記股東之一。

## 18. FAIR VALUE OF FINANCIAL INSTRUMENTS

The financial assets at fair value through profit or loss held by the Group are carried at fair value.

The following table presents the carrying value of the Group's financial instruments measured at fair value across the three levels of the fair value hierarchy defined in HKFRS 13 "Fair Value Measurement" with fair value of each financial instrument categorised in its entirety based on the lowest level of input that is significant to that fair value measurement.

## 18. 金融工具的公平值

本集團持有的按公平值計入損益的金融資產乃按公平值列賬。

下表呈列按香港財務報告準則第13號「公平值計量」所界定的公平值三個級別中，以公平值計量的本集團金融工具的賬面值，而各金融工具的公平值乃基於對該公平值計量而言屬重大的最低級別輸入數據作整體分類。

| | | Level 1<br>第一級<br>RMB'000<br>人民幣千元 | Level 2<br>第二級<br>RMB'000<br>人民幣千元 | Level 3<br>第三級<br>RMB'000<br>人民幣千元 | Total<br>總計<br>RMB'000<br>人民幣千元 |
|---|---|---|---|---|---|
| **As at 30 June 2026** | **於二零二六年六月三十日** | | | | |
| Financial assets at fair value through profit or loss | 按公平值計入損益的金融資產 | | | | |
| – Unlisted fund investment | －非上市基金投資 | – | 19,000 | – | 19,000 |
| – Listed equity investment | －上市股本投資 | 265 | – | – | 265 |
| | | 265 | 19,000 | – | 19,265 |
| As at 31 December 2025 | 於二零二五年十二月三十一日 | | | | |
| Financial assets at fair value through profit or loss | 按公平值計入損益的金融資產 | | | | |
| – Unlisted fund investment | －非上市基金投資 | – | 19,000 | – | 19,000 |

## 18. FAIR VALUE OF FINANCIAL INSTRUMENTS *(Continued)*

The fair value of the financial assets at fair value through profit or loss in level 2 was determined mainly based on valuation report provided by fund manager, which making reference to the values of the assets held by the Limited Partnership.

As at 30 June 2026, the Limited Partnership has invested into a newly set up private company which has not hold any other assets except for bank deposits. The estimated fair value of such bank deposits is based on the discounted cash flows using prevailing money market interest rates with similar remaining maturity.

As at 31 December 2025, the Limited Partnership does not hold any other assets except for bank deposits. The estimated fair value of such bank deposits is based on the discounted cash flows using prevailing money market interest rates with similar remaining maturity.

There were no transfers between the three levels during the reporting periods.

## 18. 金融工具的公平值 *(續)*

第二級按公平值計入損益的金融資產的公平值乃主要根據基金經理提供的估值報告釐定，該報告已參考有限合夥持有的資產價值。

於二零二六年六月三十日，有限合夥已投資於一家新成立的私人公司，該公司並無持有除銀行存款外的任何其他資產。該等銀行存款的估計公平值乃基於貼現現金流量，採用具有類似剩餘期限的現行貨幣市場利率。

於二零二五年十二月三十一日，有限合夥並無持有除銀行存款外的任何其他資產。該等銀行存款的估計公平值乃基於貼現現金流量，採用具有類似剩餘期限的現行貨幣市場利率。

於各報告期內，三個層級之間並無轉移。

Yinsheng Digifavor Company Limited
銀盛數惠數字有限公司