



BINGO GROUP HOLDINGS LIMITED
比高集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

Stock Code 股份代號: 8220

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CONTENTS

目錄

Pages 頁數

| | |
|----|---|
| 2 | Corporate Information 公司資料 |
| 5 | Management Discussion and Analysis 管理層討論及分析 |
| 10 | Condensed Consolidated Statement of Profit or Loss 簡明綜合損益表 |
| 11 | Condensed Consolidated Statement of Other Comprehensive Income 簡明綜合其他全面收益表 |
| 12 | Notes to the Condensed Quarterly Financial Information 簡明季度財務資料附註 |
| 23 | Other Information 其他資料 |

CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

CHIAU Sing Chi
CHOW Man Ki Kelly
LAU Man Kit
CHOW Nga Chee Alice
YIP Yiu Bong

Independent Non-Executive Directors

CHOI Mei Ping
TSUI Wing Tak
CHAN Yuet Ching

COMPANY SECRETARY

CHAN Ka Yin

COMPLIANCE OFFICER

CHOW Man Ki Kelly

AUDIT COMMITTEE

TSUI Wing Tak (*Chairman*)
CHOI Mei Ping
CHAN Yuet Ching

REMUNERATION COMMITTEE

CHOI Mei Ping (*Chairman*)
CHOW Man Ki Kelly
TSUI Wing Tak
CHAN Yuet Ching

董事會

執行董事

周星馳
周文姬
劉文傑
周雅緻
葉耀邦

獨立非執行董事

蔡美平
徐永得
陳乙晴

公司秘書

陳家賢

監察主任

周文姬

審核委員會

徐永得 (主席)
蔡美平
陳乙晴

薪酬委員會

蔡美平 (主席)
周文姬
徐永得
陳乙晴

CORPORATE INFORMATION

公司資料

NOMINATION COMMITTEE

CHOI Mei Ping (*Chairman*)
TSUI Wing Tak
CHAN Yuet Ching

AUTHORIZED REPRESENTATIVES

CHOW Man Ki Kelly
CHAN Ka Yin

AUDITORS

CHENG & CHENG LIMITED
Certified Public Accountants

PRINCIPAL BANKERS

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The Hongkong and Shanghai Banking Corporation Limited
Dah Sing Bank, Limited

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蔡美平 (主席)
徐永得
陳乙晴

授權代表

周文姬
陳家賢

核數師

鄭鄭會計師事務所有限公司
執業會計師

主要往來銀行

富邦銀行有限公司
香港上海滙豐銀行有限公司
大新銀行有限公司

註冊辦事處

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CORPORATE INFORMATION

公司資料

SHARE REGISTRARS AND TRANSFER OFFICES

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Branch Registrar

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MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

GENERAL

During the three months ended 30 June 2022 (the “Period”), Bingo Group Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) was principally engaged in movie production, licensing and derivatives, crossover marketing and provision of interactive contents (“Filmed Entertainment, New Media Exploitations and Licensing Businesses”) and cinema investment and management (“Cinema Business”).

BUSINESS REVIEW

During the Period, the Group continues to focus on Filmed Entertainment, New Media Exploitations and Licensing Businesses and Cinema Business.

In view of the on-going development of the Cinema Business, this segment has become the prime revenue generator of the Group in the Period. Approximately revenue of HK\$0.4 million and gross profit of HK\$0.2 million were generated during the Period. Due to outbreak of COVID-19 in the very beginning of Year 2020, all cinemas in Hangzhou and Shanghai could not open since late January 2020. In July 2020, cinemas in certain low-risk areas of the People’s Republic of China (the “PRC”) were allowed to recommence their businesses. The Group’s cinemas in Shanghai and Hangzhou were just re-opened in August 2020. However, the COVID-19 spread in Shanghai and part of Yangtze River Delta region again, and our cinema in Shanghai could not open throughout the Period and that in Hangzhou suspended the business for one week in April 2022. As such, the Group’s revenue for the Period decreased significantly as compared to that in the three months ended 30 June 2021. The Group’s cinema in Shanghai has resumed the business in late July this year.

總覽

於截至二零二二年六月三十日止三個月（「本期間」）內，比高集團控股有限公司（「本公司」）及其附屬公司（統稱「本集團」）主要從事電影製作、特許權及衍生作品權、跨界市場推廣及提供互動內容（「電影娛樂、新媒體開發及特許權業務」）以及影院投資及管理（「影院業務」）。

業務回顧

於本期間，本集團繼續專注發展電影娛樂、新媒體開發及特許權業務以及影院業務。

鑒於影院業務持續發展，此分部已成為本集團本期間之最主要收益來源。本期間所產生收益及毛利分別約為400,000港元及200,000港元。由於新冠狀病毒於二零二零年甫一開始爆發，自二零二零年一月下旬以來，杭州和上海的所有電影院無法營業。於二零二零年七月，中華人民共和國（「中國」）若干低風險地區的電影院已獲准恢復營業。本集團於上海及杭州的電影院於二零二零年八月重新開放。然而，新冠狀病毒再次在上海及部分長三角地區蔓延，且我們於上海的影院無法在整個期間開放，而於杭州的影院於二零二二年四月停業一周。因此，本集團於本期間的收入較截至二零二一年六月三十日止三個月大幅減少。本集團於上海的影院已於今年七月下旬恢復營業。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

On 9 February 2018, Bingo Movie Development Limited (“Bingo Movie”), a wholly owned subsidiary of the Company and Lechuang Holdings (HK) Limited (“Lechuang”), an independent third party, entered into an agreement (the “JV Agreement”) in relation to the formation of the joint venture company (“JV Company”). The issued share capital of the JV Company will be owned as to 49% by Bingo Movie and as to 51% by Lechuang. The JV Company will be principally engaged in investment and development of VR (Virtual Reality) and MR (Mixed Reality) projects. Pursuant to the JV Agreement, Bingo Movie would enter into of a loan agreement with the JV Company, pursuant to which Bingo Movie would advance the loan of not less than HK\$25 million and not more than HK\$35 million to the JV Company for investment and development of relevant VR and MR projects. In September 2018, the loan agreement has been signed and RMB29 million was lent to the JV Company. Another loan of RMB16 million with a term of three years was granted to the JV Company on 30 September 2019. The difference between the new loan and old loan of RMB13 million with the accrued interest has been repaid to the Bingo Movie during the year ended 31 March 2020. No appropriate VR or MR projects were located as at the date of this report. In September 2021, the Group has confirmed with the JV Company that the JV Company allowed the Group to withdraw the loan partially up to RMB5 million (equivalent to approximately HK\$5.8 million as at 30 June 2022) on demand and the remaining RMB11 million (equivalent to approximately HK\$12.8 million as at 30 June 2022) remained to be repayable in September 2022. Bingo Movie has withdrawn the loan partially of RMB3 million (equivalent to approximately HK\$3.5 million as at 30 June 2022) in October 2021. The amount of outstanding loan to the JV Company as at 30 June 2022 was approximately RMB13.0 million (equivalent to approximately HK\$15.2 million).

On 23 December 2021 (after trading hours), the Company and 廣州玖的文化科技有限公司 (Guangzhou Jiu De Cultural and Technology Company Limited#) (“Business Partner” or “Jiu De”) entered into a framework agreement (the “Framework Agreement”) whereby the parties agreed to negotiate in good faith to enter into a legally binding formal agreement (the “Formal Agreement”) on the formation of a joint venture for carrying out business cooperation on the development of augmented reality digital live action role-playing game (“LARP”) projects.

於二零一八年二月九日，本公司全資附屬公司比高電影發展有限公司（「比高電影」）與獨立第三方樂創控股（香港）有限公司（「樂創」）訂立內容有關成立合營公司（「合營公司」）之協議（「合營協議」）。比高電影及樂創將分別擁有合營公司49%及51%已發行股本。合營公司將主要從事投資及開發虛擬實境及混合實境項目。根據合營協議，比高電影將與合營公司訂立貸款協議，據此，比高電影將向合營公司墊付為數不少於25,000,000港元但不多於35,000,000港元之貸款，以作投資及發展相關虛擬實境及混合實境項目之用。於二零一八年九月，貸款協議已簽署並已向合營公司借出人民幣29,000,000元。於二零一九年九月三十日，合營公司獲授另一筆人民幣16,000,000元為期三年的貸款。截至二零二零年三月三十一日止年度，新貸款與舊貸款之間的差額人民幣13,000,000元及應計利息已向比高電影作出償還。於本報告日期，並無找到合適的虛擬實境或混合實境項目。於二零二一年九月，本集團已向合營公司確認，合營公司允許本集團按要求部分提取最多人民幣5,000,000元（於二零二二年六月三十日相當於約5,800,000港元）的貸款，以及餘下人民幣11,000,000元（於二零二二年六月三十日相當於約12,800,000港元）仍須於二零二二年九月償還。比高電影已於二零二一年十月部分提取貸款人民幣3,000,000元（於二零二二年六月三十日相當於約3,500,000港元）。於二零二二年六月三十日，向合營公司提供之未償還貸款金額約為人民幣13,000,000元（相當於約15,200,000港元）。

於二零二一年十二月二十三日（交易時段後），本公司與廣州玖的文化科技有限公司（「業務夥伴」或「玖的」）訂立框架協議（「框架協議」），據此訂約雙方同意進行真誠磋商，以就成立一間合營公司以開展有關發展增強現實數字真人角色扮演遊戲（「LARP」）項目之業務合作訂立具有法律約束力之正式協議（「正式協議」）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Pursuant to the Framework Agreement, it was agreed that the Company and the Business Partner shall form a joint venture in Guangzhou, China, which shall be owned as to 51% and 49% by the Company and the Business Partner, and the board of the joint venture shall have 3 directors, 2 of which shall be nominated by the Company and 1 of which shall be nominated by the Business Partner.

The Company has been exploring business opportunities leveraging on its movie production, licensing and derivatives, crossover marketing and provision of interactive contents business experience and knowledge in the past years and considered that such business experience and the IPs of the films would be valuable resources in developing various new forms of entertainments to capture the ever-changing consumer markets for entertainment and games in China. On the other hand, LARP games have been developing rapidly in the recent years and have become one of the most popular entertainments for the consumers in China, particularly the younger generations. The Business Partner is an experienced LARP projects developer and/or its associate run the famous LARP platform “玖號房” (Room No. 9#) which is a well-established LARP game system in China. The Company considers the potential cooperation with the Business Partner would bring a synergy of the strengths of the parties and would be an opportunity for the Company to tap into the growing LARP markets as well as the heated augmented reality and virtual reality application business.

The joint venture with Jiu De has been established in the PRC in May 2022, but the business operation is yet to be commenced.

The English names used in the section of “BUSINESS REVIEW” are transliteration of their Chinese names for illustrative purpose only.

根據框架協議，本公司與業務夥伴協定將於中國廣州市成立一間合營公司，其將由本公司及業務夥伴分別擁有51%及49%，以及合營公司之董事會將擁有3名董事，其中2名將由本公司提名以及1名將由業務夥伴提名。

於過往年度，本公司一直利用其於電影製作、特許權及衍生作品權、跨界市場推廣及提供互動內容業務之經驗及知識開拓商機，並認為該等商業經驗以及電影IP將是開發各種新型娛樂形式之寶貴資源，從而把握中國不斷變化之娛樂及遊戲消費市場。另一方面，近年來LARP遊戲一直迅速發展，已成為中國消費者，尤其是年輕一代最受歡迎的娛樂方式之一。業務夥伴是一家經驗豐富的LARP項目開發者及／或其聯營公司運行著名的LARP平台「玖號房」，它是中國較為完善的LARP遊戲系統。本公司認為，與業務夥伴之潛在合作將讓訂約各方之優勢產生協同效應，並將是本公司進軍不斷增長之LARP市場以及熱門增強現實與虛擬現實應用業務之機會。

與玖的之合營公司已於二零二二年五月於中國成立，但尚未開始業務營運。

「業務回顧」一節所用英文名稱僅為中文名稱譯文，僅作說明用途。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

FINANCIAL REVIEW

During the Period, the Group recorded a total turnover of approximately HK\$0.4 million, whereas an amount of approximately HK\$1.8 million was generated in the corresponding period of last year. It was attributable to cinema closures of our cinemas in Hangzhou and Shanghai as mentioned in “BUSINESS REVIEW” above.

In view of severe business environment, the Group has tightened its cost control measures significantly, which resulted in the decrease of administrative expenses from approximately HK\$4.6 million in the 3 months ended 30 June 2021 to approximately HK\$3.6 million in the Period.

Owing to the reduction of administrative expenses during the Period, the Group's loss decreased from approximately HK\$3.7 million for 3 months ended 30 June 2021 to approximately HK\$3.2 million for the Period.

OUTLOOK

As of the date of this report, the coronavirus outbreak has killed over 6 million people and infected more than 550 million people globally. Although the situation in China is better than many countries in the West, the economy in China is still shocked to a certain extent. Especially COVID-19 Omicron Variant have spread in Shanghai in March 2022. The cinemas in Shanghai have been ordered to be closed since then and are just allowed to be re-opened in late July 2022. The cinema businesses in China was affected again. Our cinema in Shanghai has ceased to operate for nearly four months since late March 2022, and our cinema in Hangzhou had a shorter lockdown period. It was closed for approximately one week since late April 2022 and had re-opened on 1 May 2022 already.

財務回顧

於本期間，本集團錄得總營業額約400,000港元，而去年同期則為約1,800,000港元。此乃由於上文「業務回顧」所述之我們於杭州及上海的電影院停業。

鑒於營商環境嚴峻，本集團已大幅收緊其成本控制措施，導致行政開支由截至二零二一年六月三十日止三個月的約4,600,000港元減少至本期間約3,600,000港元。

由於本期間的行政開支有所減少，本集團的虧損由截至二零二一年六月三十日止三個月的約3,700,000港元減少至本期間的約3,200,000港元。

展望

於本報告日期，新冠狀病毒爆發已令全球逾6,000,000人死亡，並超過550,000,000人受到感染。雖然中國疫情較西方不少國家為佳，但中國經濟在某程度上仍受到打擊。尤其是，上海於二零二二年三月蔓延新冠病毒奧密克戎變體。上海影院自屆時起已被命令停業，並於二零二二年七月下旬方獲准重新開業。中國影院業務可能再次受到影響。我們位於上海的影院自二零二二年三月末起停業近乎四個月，而我們位於杭州的影院的封鎖期更短。其自二零二二年四月底起關閉大約一周，並已於二零二二年五月一日重新開放。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

In spite of the wide-spreading of coronavirus mentioned above, the Group may continue to grasp other business opportunities in investments in cinemas in the PRC and attractive movies, when appropriate. While the Group continued its existing businesses, the Group will put more focus onto locating other business opportunities with enormous potentials, including online games developing and operating businesses, and investments in China cultural industry.

The VR (Virtual Reality) and MR (Mixed Reality) industry is undergoing rapid development and the Company considers that there will be growth potential in investment of VR and MR projects. In February 2018, the Group entered into an agreement with Lechuang Holdings (HK) Limited (“Lechuang”) in relation to the formation of the joint venture company (“JV Company”). The formation of the JV Company will allow the Group to utilise its experience in provision of interactive contents with the expertise of Lechuang in developing VR and MR projects. The Company is optimistic as to the prospect of the JV Company, and has granted a loan to the JV Company in September 2019. However, entertainment business, including VR and MR businesses, is one of the commercial sectors suffered by COVID-19 seriously in the PRC. No appropriated VR and MR investment target was located during the Period. The outstanding loan amount as at 30 June 2022 was approximately RMB13.0 million (equivalent to approximately HK\$15.2 million).

As mentioned in the section of “BUSINESS REVIEW” above, the Company has entered into the Framework Agreement with Jiu De about the business cooperation on the development of LARP projects. The Board is optimistic on this project but will finalise the terms of the details of the business plan carefully in view of difficult time of running entertainment business in the PRC currently.

The Board believes that the Group’s existing businesses can create a synergistic effect with the above-mentioned new businesses and will benefit the Group in the future.

儘管新冠病毒廣泛傳播(如上所述)，本集團可能在適當時繼續把握投資於中國影院及受歡迎電影之其他商機。本集團持續經營其現有業務，同時更集中物色其他具龐大潛力之商機，包括開發及經營在線遊戲業務以及投資於中國文化事業。

虛擬實境及混合實境行業正迅速發展，而本公司認為投資於虛擬實境及混合實境項目富增長潛力。於二零一八年二月，本集團與樂創控股(香港)有限公司(「樂創」)就成立合營公司(「合營公司」)訂立協議。成立合營公司將令本集團可利用其提供互動內容的經驗加上樂創於發展虛擬實境及混合實境項目的專業知識。本公司對合營公司之前景感到樂觀，並於二零一九年九月已向合營公司授出一筆貸款。然而，娛樂業務(包括虛擬實境及混合實境業務)為中國遭受新冠病毒嚴重打擊的商業領域之一。本期間並未物色到任何合適的虛擬實境及混合實境投資目標。於二零二二年六月三十日尚未償還之貸款金額為約人民幣13,000,000元(相當於約15,200,000港元)。

如上文「業務回顧」一節所述，本公司與玖的就發展LARP項目之業務合作已訂立框架協議。董事會對該項目很樂觀，但鑒於當前為中國經營娛樂業務的艱難時期，其將審慎落實業務計劃之詳細條款。

董事會相信，本集團現有業務可與上述新業務締造協同效應，日後將對本集團有利。

The board of Directors (the “Board”) of the Company presents the unaudited consolidated results of the Group for the three months ended 30 June 2022, together with the unaudited comparative figures for the corresponding period in 2021 were as follows:

本公司董事會（「董事會」）呈列本集團截至二零二二年六月三十日止三個月之未經審核綜合業績，連同二零二一年同期之未經審核比較數字如下：

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|------------------------------------|--------------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| | | Notes 附註 | |
| Revenue | 收益 | 2 | 401 |
| Cost of sales and services | 銷售及服務成本 | | (163) |
| Gross profit | 毛利 | | 238 |
| Other revenue and other net income | 其他收益及其他淨收入 | 3 | 632 |
| Selling and marketing expenses | 銷售及營銷開支 | | (26) |
| Administrative expenses | 行政開支 | | (3,555) |
| Share-based payments | 以股份為基礎之付款 | | - |
| Share of result of an associate | 分佔一間聯營公司業績 | | (15) |
| Finance costs | 融資成本 | 5 | (461) |
| Loss before taxation | 除稅前虧損 | 6 | (3,187) |
| Taxation | 稅項 | 7 | - |
| Loss for the period | 本期間虧損 | | (3,187) |
| Loss attributable to: | 應佔虧損： | | |
| Owners of the Company | 本公司擁有人 | | (3,153) |
| Non-controlling interests | 非控股權益 | | (34) |
| | | | (3,187) |
| | | | HK cents 港仙 |
| | | | HK cents 港仙 (Restated) (經重列) |
| Loss per share | 每股虧損 | 9 | |
| Basic and diluted | 基本及攤薄 | | (3.07) |
| | | | (4.07) |

CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

簡明綜合其他全面收益表

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|-------------------------------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Loss for the period | 本期間虧損 | (3,187) | (3,678) |
| Other comprehensive income/(loss) <i>Item that may be reclassified subsequently to profit or loss:</i> | 其他全面收入/(虧損) 其後可重新分類至損益之項目： | | |
| Exchange differences on translating foreign operations | 換算海外業務產生之匯兌差額 | | |
| — Exchange differences arising during the period | — 本期間產生之匯兌差額 | 477 | (124) |
| Other comprehensive income/(loss) for the period, net of tax | 本期間其他全面收入/(虧損)· 扣除稅項 | 477 | (124) |
| Total comprehensive loss for the period | 本期間全面虧損總額 | (2,710) | (3,802) |
| Other comprehensive income/(loss) attributable to: | 應佔其他全面收入/(虧損)： | | |
| Owners of the Company | 本公司擁有人 | 709 | (103) |
| Non-controlling interests | 非控股權益 | (232) | (21) |
| | | 477 | (124) |
| Total comprehensive loss attributable to: | 應佔全面虧損總額： | | |
| Owners of the Company | 本公司擁有人 | (2,444) | (3,581) |
| Non-controlling interests | 非控股權益 | (266) | (221) |
| | | (2,710) | (3,802) |

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

1. BASIS OF PREPARATION

These unaudited consolidated results have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. These unaudited consolidated results also comply with the applicable disclosure provisions of the GEM Listing Rules and the disclosure requirements of the Hong Kong Companies Ordinance. These unaudited consolidated results have been prepared under historical cost convention except for certain financial instruments which are measured at fair value. The unaudited consolidated results are presented in Hong Kong dollars (“HK\$”) and all values are rounded to the nearest thousand except when otherwise indicated.

The accounting policies and methods of computation used in preparing the unaudited condensed consolidated financial statements for the three months ended 30 June 2022 are consistent with those used in the Group’s annual financial statements for the year ended 31 March 2022.

The application of the other new and amendments to HKASs and HKFRSs in the current period has had no material effect on the amounts reported in these unaudited condensed consolidated financial statements and/or disclosures set out in these unaudited condensed consolidated financial statements.

The first quarterly results are unaudited but have been reviewed by the audit committee of the Company.

1. 編製基準

該等未經審核綜合業績乃根據所有適用香港財務報告準則（「香港財務報告準則」）編製。該統稱詞彙包括香港會計師公會（「香港會計師公會」）頒佈之所有適用個別香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋以及香港公認會計原則。該等未經審核綜合業績亦已符合GEM上市規則之適用披露條文及香港公司條例之披露規定。該等未經審核綜合業績乃根據歷史成本法編製，惟若干金融工具以公平值計量。除另有指明外，未經審核綜合業績以港元（「港元」）呈列，所有金額均調整至最接近之千位數。

編製截至二零二二年六月三十日止三個月之未經審核簡明綜合財務報表所採用之會計政策及計算方法與截至二零二二年三月三十一日止年度之本集團年度財務報表所用之會計政策及計算方法一致。

於本期間應用其他新增香港會計準則及香港財務報告準則及其修訂對該等未經審核簡明綜合財務報表所呈報之金額及／或該等未經審核簡明綜合財務報表所載之披露並無產生重大影響。

首個季度業績為未經審核，惟已由本公司之審核委員會審閱。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

2. REVENUE

An analysis of Group's revenue for the period from operations is as follows:

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|------------------------------|---------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Revenue from cinema business | 影院業務之收益 | 401 | 1,830 |

2. 收益

本集團於本期間經營業務產生之收益分析如下：

3. OTHER REVENUE AND OTHER NET INCOME

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|-------------------|------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Exchange gain | 匯兌收益 | - | 257 |
| Interest income | 利息收入 | 3 | 16 |
| Government grants | 政府補助 | 88 | - |
| Rent concession | 租金優惠 | 541 | 36 |
| Others | 其他 | - | 84 |
| | | 632 | 393 |

3. 其他收益及其他淨收入

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS

The Company has the convertible bonds and share option scheme for directors, employees and advisors of the Group. Details of the convertible bonds and share options are as follows:

Convertible bonds

| | | Tranche 2 | Tranche 3 | Tranche 4 | Tranche 5 | 2022 CB |
|---------------------------|----------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|
| | | 第2期 | 第3期 | 第4期 | 第5期 | 二零二二年 可換股債券 |
| Principal amount | 本金額 | HK\$5,000,000 5,000,000港元 | HK\$5,000,000 5,000,000港元 | HK\$5,000,000 5,000,000港元 | HK\$5,000,000 5,000,000港元 | HK\$19,000,000 19,000,000港元 |
| Share price (note a) | 股價(附註a) | HK\$0.035 0.035港元 | HK\$0.035 0.035港元 | HK\$0.035 0.035港元 | HK\$0.035 0.035港元 | HK\$0.212 0.212港元 |
| Interest | 利息 | Zero coupon 零息 | Zero coupon 零息 | Zero coupon 零息 | Zero coupon 零息 | Zero coupon 零息 |
| Conversion price (note b) | 換股價(附註b) | HK\$5.3 5.3港元 | HK\$5.3 5.3港元 | HK\$5.3 5.3港元 | HK\$5.3 5.3港元 | HK\$0.275 0.275港元 |
| Maturity date (note c) | 到期日(附註c) | 1 June 2022 二零二二年 六月一日 | 1 June 2023 二零二三年 六月一日 | 1 June 2024 二零二四年 六月一日 | 1 June 2025 二零二五年 六月一日 | 31 December 2025 二零二五年 十二月三十一日 |

note a: Share price as at 31 March 2020 for Tranche 2 to Tranche 5, which is the date of undertaking by the bondholder given to the Company to extend the maturity dates of the convertible bonds by one year. Share price for 2022 CB represents share price as at 17 March 2022 which is the issue date of 2022 CB.

note b: Conversion price for Tranche 2 to Tranche 5 are conversion price before extinguishment.

note c: Tranche 2 to Tranche 5 of convertible bonds had been extinguished on 17 March 2022.

4. 以股份為基礎之付款

本公司為本集團董事、僱員及顧問提供可換股債券及購股權計劃。可換股債券及購股權之詳情如下：

可換股債券

附註a: 第2期至第5期於二零二零年三月三十一日(即債券持有人向本公司作出承諾以將可換股債券的到期日延長一年之日期)的股價。二零二二年可換股債券之股價指於二零二二年三月十七日(即二零二二年可換股債券之發行日期)之股價。

附註b: 第2期至第5期之換股價為註銷前之換股價。

附註c: 第2期至第5期可換股債券已於二零二二年三月十七日註銷。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS (Continued)

Share Option Scheme

Details of specific categories of options are as follow:

The fair value of share options which were calculated by binomial option pricing model with the following assumptions:

| Option type: | 購股權類別: | 2018A | 2020A | 2021A |
|--------------------------------------|------------------|--|--|--|
| Grant date: | 授出日期: | 17-9-2018 二零一八年 九月十七日 | 14-7-2020 二零二零年 七月十四日 | 6-7-2021 二零二一年 七月六日 |
| Number of options granted: | 授出購股權數目: | 180,000,000 | 25,500,000 | 25,620,000 |
| Exercise period: | 行使期: | 17-9-2018– 16-9-2023 二零一八年 九月十七日至 二零二三年 九月十六日 | 14-7-2020– 13-7-2025 二零二零年 七月十四日至 二零二五年 七月十三日 | 6-7-2021– 5-7-2026 二零二一年 七月六日至 二零二六年 七月五日 |
| Exercise price: | 行使價: | HK\$0.042港元 | HK\$0.074港元 | HK\$0.084港元 |
| Adjusted exercise price: (note d) | 經調整行使價: (附註d) | HK\$1.68港元 | HK\$0.74港元 | HK\$0.84港元 |
| Fair value: | 公平值: | HK\$2,181,000港元 | HK\$893,000港元 | HK\$1,168,000港元 |

note d: The exercise price was adjusted due to share consolidation on 2 May 2019 and 16 March 2022 (as the case may be).

4. 以股份為基礎之付款(續)

購股權計劃

特定類別購股權詳情如下:

使用二項式購股權定價模式計算之購股權公平值乃使用以下假設:

附註d: 由於股份合併,行使價已於二零一九年五月二日及二零二二年三月十六日(視乎情況而定)調整。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS (Continued)

Share Award

On 14 August 2019, the Company adopted a share award scheme (the "Share Award Scheme") and granted share awards up to 30 June 2022, as follows:

| Date of grant | Category | Number of awarded shares granted | Number of awarded shares lapsed | Number of awarded shares outstanding as at 30 June 2022 | Original vesting period | notes |
|-------------------------------|--|----------------------------------|---------------------------------|---|--|-------|
| 授出日期 | 類別 | 已授出獎勵股份數目 | 已失效獎勵股份數目 | 於二零二二年六月三十日發行在外的獎勵股份數目 | 最初歸屬期 | 附註 |
| 16 August 2019 二零一九年八月十六日 | Director: CHIAU Sing Chi 董事：周星馳 | 855,000 | - | 855,000 | One year from the date of grant 自授出日期起計一年 | e |
| 14 October 2019 二零一九年十月十四日 | Director: CHOW Man Ki Kelly 董事：周文姬 | 424,000 | - | 424,000 | One year from the date of grant 自授出日期起計一年 | f |
| | Employees (in aggregate) 僱員(合計) | 1,278,000 | (854,000) | 424,000 | 50% of the awarded shares were vested on the first anniversary of the date of the grant and another 50% were vested on the second anniversary of the date of the grant 50%獎勵股份已於授出日期之首週年日歸屬，另外50%則於授出日期之第二週年日歸屬 | f |
| | Advisors (in aggregate) 顧問(合計) | 1,708,000 | (1,708,000) | - | 50% of the awarded shares were vested on the first anniversary of the date of the grant and another 50% were vested on the second anniversary of the date of the grant 50%獎勵股份已於授出日期之首週年日歸屬，另外50%則於授出日期之第二週年日歸屬 | |

4. 以股份為基礎之付款(續)

股份獎勵

於二零一九年八月十四日，本公司採納股份獎勵計劃（「股份獎勵計劃」）並授出截至二零二二年六月三十日止的股份獎勵如下：

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

4. SHARE-BASED PAYMENTS (Continued)

Share Award (Continued)

note e: As additional time is required for the trustee to acquire the awarded shares on market, subject to the terms and conditions of the Share Award Scheme, the Company and the grantees mutually agreed that the awarded shares, which were originally vested on the first anniversary of the date of grant, would be changed to be vested to the grantees on 16 August 2024 or the date when the trustee has completed the acquisition of all the awarded shares on market, whichever is earlier.

note f: Among 1,278,000 awarded shares granted to employees on 14 October 2019, 424,000 awarded shares were granted to Ms. CHOW Nga Chee Alice, who were subsequently appointed as an executive Director on 31 March 2021. Except for these 424,000 awarded shares granted to Ms. CHOW Nga Chee Alice, the remaining 854,000 awarded shares have been lapsed before 1 April 2022.

As additional time is required for the trustee to acquire the awarded shares on market, subject to the terms and conditions of the Share Award Scheme, the Company and each of Ms. CHOW Man Ki Kelly and Ms. CHOW Nga Chee Alice mutually agreed that the awarded shares, which were originally vested evenly on the first and second anniversary of the date of grant, changed to be vested to her all together on 16 August 2024 or the date when the trustee has completed the acquisition of all the awarded shares on market, whichever is earlier.

No share-based payments recognized in the three months ended 30 June 2022 (2021: HK\$23,000, which is related to awarded shares granted to Ms. CHOW Nga Chee Alice (executive Director)).

4. 以股份為基礎之付款(續)

股份獎勵(續)

附註e: 由於受託人需額外時間收購市場上的獎勵股份，在受限於股份獎勵計劃的條款及條件下，本公司及承授人互相同意，獎勵股份（最初歸屬於授予日期的一週年）已改為於二零二四年八月十六日或受託人已完成收購市場上所有獎勵股份當日（以較早者為準）歸屬承授人。

附註f: 於二零一九年十月十四日授予僱員的1,278,000股獎勵股份中，424,000股獎勵股份已授予周雅緻女士，彼其後於二零二一年三月三十一日獲委任為執行董事。除該等授予周雅緻女士的424,000股獎勵股份外，剩餘854,000股獎勵股份已於二零二二年四月一日前失效。

由於受託人需額外時間收購市場上的獎勵股份，在受限於股份獎勵計劃的條款及條件下，本公司及周文姬女士及周雅緻女士互相同意，獎勵股份（最初平均歸屬於授予日期的第一及第二週年）改為於二零二四年八月十六日或受託人已完成收購市場上所有獎勵股份當日（以較早者為準）全部歸屬予她。

於截至二零二二年六月三十日止三個月概無確認以股份為基礎之付款（二零二一年：23,000港元，與授予周雅緻女士（執行董事）的獎勵股份有關）。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

5. FINANCE COSTS

5. 融資成本

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|--|------------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Imputed interest on convertible bonds | 可換股債券之推算利息 | 390 | 512 |
| Interest expenses on lease liabilities | 租賃負債之利息開支 | 71 | 91 |
| | | 461 | 603 |

6. LOSS BEFORE TAXATION

6. 除稅前虧損

Loss before taxation is arrived at after charging:

除稅前虧損乃經扣除以下各項後達致：

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|--|---------------------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Direct expenses of cinema business (note a) | 影院業務直接開支(附註a) | 163 | 795 |
| Depreciation of property, plant and equipment | 物業、廠房及設備折舊 | - | 413 |
| Depreciation of right-of-use assets | 使用權資產折舊 | - | 150 |
| Exchange loss (note b) | 匯兌虧損(附註b) | 806 | - |
| Staff costs (including directors' remuneration) | 員工成本(包括董事酬金) | | |
| — Salaries and allowances | — 薪金及津貼 | 1,408 | 1,783 |
| — Equity settled share-based payments | — 權益結算以股份為基礎 之付款 | - | 23 |
| — Retirement scheme contributions | — 退休計劃供款 | 209 | 157 |

note a: The direct expenses mainly represent the profit sharing paid to film providers.

附註a：直接開支主要指已付電影供應商的溢利分成。

note b: Exchange gain of approximately HK\$257,000 was recognised during the three months ended 30 June 2021 (see Note 3 to the Condensed Quarterly Financial Information).

附註b：匯兌收益約257,000港元已於截至二零二一年六月三十日止三個月確認(見簡明季度財務資料附註3)。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

7. TAXATION

7. 稅項

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---------------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| The taxation charge recognised in profit or loss comprises: | 於損益確認的稅項支出包括： | | |
| Current tax | 即期稅項 | | |
| — The PRC | — 中國 | - | - |

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazetted on the following day. Under the two-tiered profits tax rates regime, the first HK\$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

The directors of the Company considered the amount involved upon implementation of the two-tiered profits tax rates regime as insignificant to the consolidated financial statements. Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit for both years.

No provision of Hong Kong Profits Tax has been made as there is no assessable profits for the three months ended 30 June 2022 and 2021.

No PRC Enterprise Income tax for PRC subsidiaries of the Company was provided for three months ended 30 June 2022, as no taxable profit was derived by these PRC subsidiaries during the corresponding period. PRC subsidiaries are subject to PRC Enterprise Income Tax at 25% for the three months ended 30 June 2022 and 2021.

於二零一八年三月二十一日，香港立法會通過《二零一七年稅務（修訂）（第7號）條例草案》（「條例草案」），引入利得稅兩級制。該條例草案於二零一八年三月二十八日經簽署成為法律，並於翌日刊憲。根據利得稅兩級制，合資格集團實體首2,000,000港元溢利的稅率為8.25%，而超過2,000,000港元的溢利稅率為16.5%。不符合利得稅兩級制的集團實體溢利將繼續按16.5%的統一稅率徵稅。

本公司董事認為，實施利得稅兩級制後涉及的金額對綜合財務報表而言並不大。兩個年度按估計應課稅溢利的16.5%計算香港利得稅。

由於截至二零二二年及二零二一年六月三十日止三個月並無應課稅溢利，因此並無計提香港利得稅撥備。

截至二零二二年六月三十日止三個月並無計提本公司中國附屬公司之中國企業所得稅撥備，因為於相應期間該等中國附屬公司概無產生應課稅溢利。截至二零二二年及二零二一年六月三十日止三個月，中國附屬公司須按稅率25%繳付中國企業所得稅。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

8. DIVIDEND

The Directors do not recommend the payment of any dividend for the three months ended 30 June 2022 (three months ended 30 June 2021: Nil).

9. LOSS PER SHARE

Basic and diluted loss per share

8. 股息

董事並不建議就截至二零二二年六月三十日止三個月派付任何股息(截至二零二一年六月三十日止三個月:無)。

9. 每股虧損

每股基本及攤薄虧損

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|--|-------------|---|--|
| | | 2022 二零二二年 HK cent 港仙 (Unaudited) (未經審核) | 2021 二零二一年 HK cent 港仙 (Restated) (經重列) (Unaudited) (未經審核) |
| Total basic and diluted loss per share | 每股基本及攤薄虧損總額 | (3.07) | (4.07) |

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

9. LOSS PER SHARE (Continued)

The loss for the period and weighted average number of ordinary shares used in the calculation of basic and diluted loss per share are as follows:

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|--|------------------------|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Loss for the period attributable to owners of the Company | 本公司擁有人應佔本期間虧損 | (3,153) | (3,478) |
| | | 2022 二零二二年 | 2021 二零二一年 (Restated) (經重列) |
| Weighted average number of ordinary shares for the purpose of basic and diluted loss per share | 就計算每股基本及攤薄虧損之普通股加權平均股數 | 102,644,466 | 85,538,466 |

The weighted average numbers of ordinary shares for the purpose of calculating basic loss per share have been retrospectively adjusted to reflect the share consolidation with effect from 16 March 2022.

The incremental shares from assumed exercise of share options granted by the Company and conversion of the Company's outstanding convertible bonds are excluded in calculating the diluted loss per share during the three month ended 30 June 2022 and 2021 because they are antidilutive in calculating the diluted loss per share.

9. 每股虧損(續)

計算每股基本及攤薄虧損所用本期間虧損及普通股加權平均股數如下：

用於計算每股基本虧損的普通股加權平均數已予追溯調整，以反映自二零二二年三月十六日起生效的股份合併。

在計算截至二零二二年及二零二一年六月三十日止三個月每股攤薄虧損時，已撇除假設本公司已授出之購股權獲行使及本公司尚未行使之可換股債券兌換而增加之股份，原因為其對計算每股攤薄虧損具反攤薄效應。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

10. CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

10. 簡明綜合權益變動表

| | | Share capital | Share premium | Contributed surplus | Equity component of convertible bonds 可換股債券的權益部份 | Share options reserve | Share award scheme reserve | Exchange reserve | Accumulated losses | Attributable to owners of the Company 本公司擁有人應佔 | Non-controlling interests | Total |
|---|-----------------------|-----------------------|-------------------------|-------------------------|---|--------------------------|-----------------------------|-------------------------|-------------------------|---|---------------------------|-----------------------|
| | | 股本 HK\$'000 千港元 | 股份溢價 HK\$'000 千港元 | 實繳盈餘 HK\$'000 千港元 | 可換股債券的權益部份 HK\$'000 千港元 | 購股權儲備 HK\$'000 千港元 | 股份獎勵計劃儲備 HK\$'000 千港元 | 匯兌儲備 HK\$'000 千港元 | 累計虧損 HK\$'000 千港元 | 本公司擁有人應佔 HK\$'000 千港元 | 非控股權益 HK\$'000 千港元 | 總計 HK\$'000 千港元 |
| At 1 April 2021 (Audited) | 於二零二一年四月一日 (經審核) | 8,554 | 420,810 | 132,237 | 40 | 7,563 | 1,687 | (2,081) | (559,411) | 9,399 | (578) | 8,821 |
| Loss for the period | 本期間虧損 | - | - | - | - | - | - | - | (3,478) | (3,478) | (200) | (3,678) |
| Other comprehensive loss for the period | 本期間其他全面虧損 | | | | | | | | | | | |
| — Exchange differences arising on translation | — 換算產生的匯兌差額 | - | - | - | - | - | - | (103) | - | (103) | (21) | (124) |
| Total comprehensive loss for the period | 本期間全面虧損總額 | - | - | - | - | - | - | (103) | (3,478) | (3,581) | (221) | (3,802) |
| Lapse of share options | 購股權失效 | - | - | - | - | (233) | - | - | 233 | - | - | - |
| Equity settled share award arrangement | 以權益結算的股份獎勵安排 | - | - | - | - | - | 23 | - | - | 23 | - | 23 |
| At 30 June 2021 (Unaudited) | 於二零二一年六月三十日 (未經審核) | 8,554 | 420,810 | 132,237 | 40 | 7,330 | 1,710 | (2,184) | (562,656) | 5,841 | (799) | 5,042 |
| At 1 April 2022 (Audited) | 於二零二二年四月一日 (經審核) | 10,265 | 424,560 | 132,237 | 8,743 | 2,788 | 1,738 | (2,360) | (572,170) | 5,801 | (1,154) | 4,647 |
| Loss for the period | 本期間虧損 | - | - | - | - | - | - | - | (3,153) | (3,153) | (34) | (3,187) |
| Other comprehensive loss for the period | 本期間其他全面虧損 | | | | | | | | | | | |
| — Exchange differences arising on translation | — 換算產生的匯兌差額 | - | - | - | - | - | - | 709 | - | 709 | 103 | 812 |
| Total comprehensive loss for the period | 本期間全面虧損總額 | - | - | - | - | - | - | 709 | (3,153) | (2,444) | 69 | (2,375) |
| At 30 June 2022 (Unaudited) | 於二零二二年六月三十日 (未經審核) | 10,265 | 424,560 | 132,237 | 8,743 | 2,788 | 1,738 | (1,651) | (575,323) | 3,357 | (1,085) | 2,272 |

OTHER INFORMATION 其他資料

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2022, the following directors (the "Directors") of the Company had or were deemed to have interests or short positions in the shares (the "Shares"), underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Future Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO")) (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to herein; or (iii) which were, pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors to be notified to the Company and the Stock Exchange:

Long positions in the shares of the Company

董事及最高行政人員於股份及相關股份之權益及淡倉

於二零二二年六月三十日，下列本公司董事（「董事」）於本公司及其相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份（「股份」）、相關股份或債券中，擁有或被視作擁有(i)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之權益或淡倉（包括彼等根據證券及期貨條例有關條文被當作或視作擁有之權益或淡倉）；或(ii)根據證券及期貨條例第352條須記入該條所述登記冊之權益或淡倉；或(iii)根據GEM上市規則第5.46至5.67條有關董事進行證券交易之規定須知會本公司及聯交所之權益或淡倉：

於本公司股份之好倉

| Name of Directors | Nature of interest | Number of Shares held | Approximate percentage of issued share capital of the Company 佔本公司已發行股本概約百分比 |
|-----------------------|---|-----------------------|---|
| 董事姓名 | 權益性質 | 所持股份數目 | |
| Mr. CHIAU Sing Chi | Beneficial owner | 2,757,352 | 2.69% |
| 周星馳先生 | Held by trust (Note 1) 實益擁有人 由信託持有(附註1) | 40,212,124 | 39.17% |
| Ms. CHOW Man Ki Kelly | Held by trust (Note 1) | 40,212,124 | 39.17% |
| 周文姬女士 | 由信託持有(附註1) | | |

Notes:

- These shares are registered in the name of Beglobal Investments Limited and Golden Treasure Global Investment Limited. Beglobal Investments Limited and Golden Treasure Global Investment Limited are companies indirectly owned by the trust, the discretionary objects of which are Mr. CHIAU Sing Chi, Ms. CHOW Man Ki Kelly and their family.
- The total number of the issued share capital of the Company as at 30 June 2022 was 102,644,466.

附註：

- 該等股份乃以 Beglobal Investments Limited 及 Golden Treasure Global Investment Limited 之名義登記。Beglobal Investments Limited 及 Golden Treasure Global Investment Limited 均為由全權信託對象為周星馳先生、周文姬女士及彼等家族之信託間接擁有之公司。
- 本公司於二零二二年六月三十日之已發行股本總數為102,644,466股。

OTHER INFORMATION 其他資料

Long positions in the underlying shares of the Company

The Company adopted a share option scheme on 15 August 2012 which the Board may, at their discretion, offer employees, Directors or any other persons who have contributed to the Group to take up share options to subscribe for shares subject to the terms and conditions stipulated in the share option scheme.

Details of the share options granted to the Directors under the Schemes and any other schemes and movements in such holdings during the Period were as follows:

於本公司相關股份之好倉

本公司於二零一二年八月十五日採納購股權計劃，據此，董事會可酌情向曾經對本集團作出貢獻之僱員、董事或任何其他人士提出要約，以根據購股權計劃訂明之條款及條件接納可認購股份之購股權。

於本期間，根據該等計劃及任何其他計劃授予董事之購股權及其持有量變動詳情如下：

| Name of Directors | Option type | Number of options held as at 1 April 2022 於二零二二年四月一日所持 購股權數目 (Note 2) (附註2) | Number of options granted 授出之 購股權數目 | Number of options exercised 行使之 購股權數目 | Number of options cancelled/ lapsed 註銷/失效之 購股權數目 (Note 2) (附註2) | Number of options held as at 30 June 2022 於二零二二年六月三十日所 持購股權數目 (Note 2) (附註2) |
|----------------------------------|----------------------------|---|---|---|--|--|
| 董事姓名 | 購股權類別 (Note 1) (附註1) | '000 千份 | '000 千份 | '000 千份 | '000 千份 | '000 千份 |
| Ms. CHOW Man Ki Kelly 周文姬女士 | 2018A 2021A | 750 854 | - - | - - | - - | 750 854 |
| Ms. CHOW Nga Chee Alice 周雅緻女士 | 2018A 2021A | 750 854 | - - | - - | - - | 750 854 |
| | | 3,208 | - | - | - | 3,208 |

Note 1: Details of specific categories of share options are disclosed in Note 4 to the condensed quarterly financial information.

Note 2: The number of share options mentioned are adjusted to reflect the share consolidation effective on 2 May 2019 and 16 March 2022 (as the case may be).

附註1：有關特定類別購股權之詳情於簡明季度財務資料附註4披露。

附註2：所述購股權數目經調整以反映於二零一九年五月二日及二零二二年三月十六日（視乎情況而定）生效的股份合併。

OTHER INFORMATION 其他資料

In addition to 855,000* number of Shares granted to Mr. CHIAU Sing Chi (“Mr. Chiau”) on 16 August 2019 pursuant to the Share Award Scheme (which is detailed below), 69,090,090 number of Shares which would be allotted and issued upon the exercise in full of the convertible bonds held by Mr. Chiau, as at 30 June 2022.

On 16 August 2019, based on the recommendation of the remuneration committee (“Remuneration Committee”) of the Board, the Board (including all independent non-executive Directors) has resolved to grant 855,000* awarded Shares (the “Awarded Shares”) to Mr. Chiau, under the share award scheme of the Company as recognition of Mr. Chiau’s contribution to the Group and incentive for Mr. Chiau for his continuing future contribution to the Group. The Awarded Shares are to be purchased by the trustee of the Company’s share award scheme on the Stock Exchange and to be held on trust for Mr. Chiau pursuant to the terms of the share award scheme of the Company. The Awarded Shares shall be vested to Mr. Chiau on the first anniversary of the date of grant, i.e. 16 August 2020, and subsequently delayed to 16 August 2024, which is mutually agreed between the Company and Mr. Chiau.

On 14 October 2019, based on the recommendation of the Remuneration Committee, the Board (including all independent non-executive Directors) has resolved to grant 424,000* Awarded Shares to Ms. CHOW Man Ki Kelly (“Ms. Kelly Chow”), under the share award scheme of the Company as recognition of Ms. Kelly Chow’s contribution to the Group and incentive for Ms. Kelly Chow for her continuing future contribution to the Group. The Awarded Shares are to be purchased by the trustee of the Company’s share award scheme on the Stock Exchange and to be held on trust for Ms. Kelly Chow pursuant to the terms of the share award scheme of the Company. All of 424,000* Awarded Shares shall be vested to Ms. Kelly Chow on the first anniversary of the date of grant, i.e. 14 October 2020, which was subsequently delayed to 16 August 2024 or the date on which the trustee has completed the acquisition of all 424,000* Awarded Shares on market, whichever is earlier.

除根據下文所詳述之股份獎勵計劃於二零一九年八月十六日授予周星馳先生(「周先生」)之855,000*股股份外,於二零二二年六月三十日,周先生所持可換股債券獲全面行使時將予配發及發行69,090,090股股份。

於二零一九年八月十六日,根據董事會薪酬委員會(「薪酬委員會」)的建議,董事會(包括所有獨立非執行董事)決定根據本公司的股份獎勵計劃向周先生授出855,000*股獎勵股份(「獎勵股份」),以表彰周先生對本集團的貢獻以及對周先生未來對本集團的持續貢獻的獎勵。獎勵股份將由本公司股份獎勵計劃的受託人在聯交所購買,並根據本公司股份獎勵計劃的條款以信託形式代周先生持有。獎勵股份應於授出日期的一週年(即二零二零年八月十六日)歸屬於周先生,並隨後延遲至二零二四年八月十六日,其為本公司與周先生共同協定。

於二零一九年十月十四日,根據薪酬委員會的建議,董事會(包括所有獨立非執行董事)決定根據本公司的股份獎勵計劃向周文姬女士(「周文姬女士」)授出424,000*股獎勵股份,以表彰周文姬女士對本集團的貢獻以及對周文姬女士未來對本集團的持續貢獻的獎勵。獎勵股份將由本公司股份獎勵計劃的受託人在聯交所購買,並根據本公司股份獎勵計劃的條款以信託形式代周文姬女士持有。全部424,000*股獎勵股份應於授出日期的一週年(即二零二零年十月十四日)歸屬於周文姬女士,並隨後延遲至二零二四年八月十六日或受託人已完成收購市場上所有424,000*股獎勵股份當日(以較早者為準)。

OTHER INFORMATION 其他資料

On 14 October 2019, based on the recommendation of the Remuneration Committee, the Board (including all independent non-executive Directors) has resolved to grant 424,000* Awarded Shares to Ms. CHOW Nga Chee Alice (“Ms. Alice Chow”), under the share award scheme of the Company as recognition of Ms. Alice Chow’s contribution to the Group and incentive for Ms. Alice Chow for her continuing future contribution to the Group. The Awarded Shares are to be purchased by the trustee of the Company’s share award scheme on the Stock Exchange and to be held on trust for Ms. Alice Chow pursuant to the terms of the share award scheme of the Company. Half of the Awarded Shares (i.e. 212,000* awarded Shares) shall be vested to Ms. Alice Chow on the first anniversary of the date of grant, i.e. 14 October 2020, and the remaining half of the Awarded Shares (i.e. 212,000* awarded Shares) shall be vested to Ms. Alice Chow on the second anniversary of the date of grant, i.e. 14 October 2021. Both the Company and Ms. Alice Chow agreed that all these 424,000* Awarded Shares were delayed to be vested on 16 August 2024 or the date when the trustee has completed the acquisition of all the awarded shares on market, whichever is earlier.

* The number of Awarded Shares are adjusted based on the share consolidation of the Company’s shares effective on 16 March 2022.

Save as disclosed above, as at 30 June 2022, none of the Directors nor the chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO), (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which were taken or deemed to have under such provisions of the SFO); (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) which were, pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by Directors to be notified to the Company and the Stock Exchange.

於二零一九年十月十四日，根據薪酬委員會的建議，董事會（包括所有獨立非執行董事）決定根據本公司的股份獎勵計劃向周雅緻女士（「周雅緻女士」）授出424,000*股獎勵股份，以表彰周雅緻女士對本集團的貢獻以及對周雅緻女士未來對本集團的持續貢獻的獎勵。獎勵股份將由本公司股份獎勵計劃的受託人在聯交所購買，並根據本公司股份獎勵計劃的條款以信託形式代周雅緻女士持有。一半獎勵股份（即212,000*股獎勵股份）應於授出日期的一週年（即二零二零年十月十四日）歸屬於周雅緻女士，以及餘下一半獎勵股份（即212,000*股獎勵股份）應於授出日期的二週年（即二零二一年十月十四日）歸屬於周雅緻女士。本公司及周雅緻女士均已同意所有該等424,000*股獎勵股份延遲至於二零二四年八月十六日或受託人已完成收購市場上所有獎勵股份當日（以較早者為準）歸屬。

* 獎勵股份數目已根據於二零二二年三月十六日生效之本公司股份之股份合併作出調整。

除上文披露者外，於二零二二年六月三十日，本公司董事或最高行政人員概無於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債券中，擁有或被視作擁有(i)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之任何權益或淡倉（包括彼等根據證券及期貨條例有關條文被當作或視作擁有之權益或淡倉）；(ii)根據證券及期貨條例第352條須記入該條所述登記冊之任何權益或淡倉；或(iii)根據GEM上市規則第5.46至5.67條有關董事進行證券交易之規定須知會本公司及聯交所之任何權益或淡倉。

OTHER INFORMATION 其他資料

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS IN SHARES AND UNDERLYING SHARES

So far as known to the Directors, as at 30 June 2022, the following persons (not being Directors or chief executive of the Company) had, or was deemed to have, interests or short in the Shares or underlying Shares (i) which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO; or (ii) who is expected, directly and indirectly, interested in 10% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any member of the Group or (iii) which were required, pursuant to section 336 of the SFO, to be entered in the register referred to therein:

Long position in the Shares and underlying Shares

| Name of Shareholders | 股東名稱 | Number of Shares held 所持股份數目 | Approximate percentage of issued share capital of the Company 佔本公司已發行股本概約百分比 |
|--|---|---------------------------------|---|
| Sinostar FE (PTC) Limited (Note 1) | Sinostar FE (PTC) Limited (附註1) | 40,212,124 | 39.17% |
| Treasure Offshore Holdings Limited (Note 1) | Treasure Offshore Holdings Limited (附註1) | 40,212,124 | 39.17% |
| Beglobal Investments Limited (Note 2) | Beglobal Investments Limited (附註2) | 40,212,124 | 39.17% |
| Golden Treasure Global Investment Limited (Note 2) | Golden Treasure Global Investment Limited (附註2) | 7,250,000 | 7.06% |
| KO Kin Hang | 高健行 | 5,135,500 | 5.00% |

Notes:

- Mr. CHIAU Sing Chi, Ms. CHOW Man Ki, Kelly and their family are the beneficiaries of a discretionary trust of which Sinostar FE (PTC) Limited ("Sinostar") is the trustee. Sinostar as the trustee of the discretionary trust is the sole shareholder of Treasure Offshore Holdings Limited, which is the sole shareholder of Beglobal Investments Limited.
- Beglobal Investments Limited directly holds 32,962,124 shares of the Company (representing approximately 32.11% of the issued share capital of the Company) and indirectly holds 7,250,000 shares of the Company (representing approximately 7.06% of the issued share capital of the Company) through Golden Treasure Global Investment Limited as at 30 June 2022.
- The total number of the issued share capital of the Company as at 30 June 2022 was 102,644,466.

主要股東及其他人士於股份及相關股份之權益

就董事所知，於二零二二年六月三十日，以下人士（非本公司董事或最高行政人員）於股份或相關股份中，擁有或被視作擁有(i)根據證券及期貨條例第XV部第2及3分部之條文須向本公司及聯交所披露之權益或淡倉；或(ii)預期直接及間接擁有任何類別股本（附帶權利可於任何情況下在本集團任何成員公司之股東大會上投票）面值10%或以上之權益或淡倉或(iii)根據證券及期貨條例第336條須記入該條所述登記冊之權益或淡倉：

於股份及相關股份之好倉

附註：

- 周星馳先生、周文姬女士及其家族為一個全權信託之受益人，而Sinostar FE (PTC) Limited (「Sinostar」)為該全權信託之受託人。作為全權信託之受託人，Sinostar為Treasure Offshore Holdings Limited之唯一股東，而該公司為Beglobal Investments Limited之唯一股東。
- 於二零二二年六月三十日，Beglobal Investments Limited直接持有32,962,124股本公司股份（佔本公司已發行股本約32.11%）及透過Golden Treasure Global Investment Limited間接持有7,250,000股本公司股份（佔本公司已發行股本約7.06%）。
- 本公司於二零二二年六月三十日之已發行股本總數為102,644,466股。

OTHER INFORMATION

其他資料

SHARE OPTION SCHEME

The Company's share option scheme was adopted pursuant to written resolutions passed on 15 August 2012 (the "Scheme") for the primary purpose of providing incentives to directors, eligible employees and participants who have contributed to the Group, and will expire in 14 August 2022. Under the Scheme, the board of directors of the Company may grant options to full-time or part-time employees including directors (executive and non-executive) and any advisor, consultant, supplier, distributor, contractor, agent, business partner, promoter, service provider or customer of the Company or any of its subsidiaries, to subscribe for shares in the Company.

Details of the share options granted under the Schemes and any other schemes and movements in such holdings during the Period were as follows:

| Category | Option type | Number of options held as at 1 April 2022 於二零二二年四月一日所持購股權數目 (Note 2) (附註2) | Number of options granted 授出之購股權數目 | Number of options exercised 行使之購股權數目 | Number of options cancelled/lapsed 註銷/失效之購股權數目 (Note 2) (附註2) | Number of options held as at 30 June 2022 於二零二二年六月三十日所持購股權數目 (Note 2) (附註2) |
|-----------------|----------------------------|---|---------------------------------------|---|--|--|
| | 購股權類別 (Note 1) (附註1) | '000 千份 | '000 千份 | '000 千份 | '000 千份 | '000 千份 |
| Directors 董事 | 2018A | 1,500 | - | - | - | 1,500 |
| | 2021A | 1,708 | - | - | - | 1,708 |
| Employees 僱員 | 2018A | 750 | - | - | - | 750 |
| Advisors 顧問 | 2020A | 850 | - | - | - | 850 |
| | 2021A | 854 | - | - | - | 854 |
| | | 5,662 | - | - | - | 5,662 |

Note 1: Details of specific categories of share options are disclosed in Note 4 to the condensed quarterly financial information.

Note 2: The number of share options mentioned are adjusted to reflect the share consolidation effective on 2 May 2019 and 16 March 2022 (as the case may be).

購股權計劃

根據於二零一二年八月十五日通過之書面決議案，本公司採納其購股權計劃（「該計劃」），主要旨在鼓勵董事、合資格僱員及曾為本集團作出貢獻之參與者，且將於二零二二年八月十四日屆滿。根據該計劃，本公司董事會可向本公司或其任何附屬公司之全職或兼職僱員包括董事（執行及非執行董事）及任何顧問、諮詢人、供應商、分銷商、承包商、代理、業務夥伴、發起人、服務供應商或客戶等授出購股權，以認購本公司股份。

於本期間，根據該等計劃及任何其他計劃授出之購股權及其持有量變動詳情如下：

附註1：有關特定類別購股權之詳情於簡明季度財務資料附註4披露。

附註2：所述購股權數目經調整以反映於二零一九年五月二日及二零二二年三月十六日（視乎情況而定）生效的股份合併。

OTHER INFORMATION

其他資料

THE SHARE AWARD SCHEME

On 14 August 2019 (the “Adoption Date”), the Board adopted a share award scheme (the “Share Award Scheme”) which has taken effect immediately. The following is a summary of the principal terms and conditions of the Share Award Scheme:

Purposes and objectives

The purposes of the Share Award Scheme are to recognise and reward the contribution of Eligible Persons, which are defined below, to the growth and development of the Group, to give incentives to Eligible Persons in order to retain them for the continual operation and development of the Group and to attract suitable personnel for further development of the Group.

Duration

Subject to any early termination as may be determined by the Board, the Share Award Scheme shall be valid and effective for a term of ten (10) years commencing on the Adoption Date.

Eligible Persons

Pursuant to the terms of the Share Award Scheme, the following classes of participants (each an “Eligible Person”) are eligible for participation in the Share Award Scheme:

- (a) any employee (an “Employee”) (whether full time or part time, including any executive director but excluding any non-executive director) of any member of the Group or any entity (the “Invested Entity”) in which the Group holds any equity interest;
- (b) any non-executive directors (including independent non-executive directors) of the Company, any of its subsidiaries or any Invested Entity;

股份獎勵計劃

於二零一九年八月十四日（「採納日期」），董事會採納股份獎勵計劃（「股份獎勵計劃」），並已即時生效。以下為股份獎勵計劃之主要條款及條件之概要：

目的及目標

股份獎勵計劃之目的為表彰及獎勵合資格人士（定義如下）對本集團增長和發展之貢獻，並給予合資格人士獎勵以挽留彼等為本集團之持續經營和發展而努力，亦為本集團進一步發展吸引合適之人才。

有效期

股份獎勵計劃將由採納日期起生效，有效期為十（10）年，惟董事會可決定提前終止。

合資格人士

根據股份獎勵計劃之條款，下列類別的參與者（各稱為「合資格人士」）符合資格參與股份獎勵計劃：

- (a) 本集團任何成員公司或本集團於其中持有任何股權的任何實體（「被投資實體」）的任何僱員（「僱員」）（全職或兼職，包括任何執行董事，惟不包括任何非執行董事）；
- (b) 本公司、其任何附屬公司或任何被投資實體的任何非執行董事（包括獨立非執行董事）；

OTHER INFORMATION 其他資料

(c) any adviser (professional or otherwise), consultant to or expert in any area of business or business development of any member of the Group or any Invested Entity; and

(d) any other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group,

and, for the purposes of the Share Award Scheme, the awarded shares may be made to any company wholly owned by one or more of the above participant(s). The eligibility of any of the Eligible Persons to an awarded shares shall be determined by the Board from time to time on the basis of the Board's opinion as to his contribution and/or future contribution to the development and growth of the Group.

The grant of the awarded shares to the Eligible Person(s) is through (i) the purchase of awarded shares by the Company's administration committee or the trustee of the Share Award Scheme; and/or (ii) issue of new awarded shares under the general mandate approved at the Company's general meetings.

The Company has not granted any awarded shares for the three months ended 30 June 2022 and 2021.

For further details of the Share Award Scheme, please refer to the Company's announcement dated 14 August 2019.

DIRECTORS' AND EMPLOYEES' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed under the sections headed "DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES" and "SHARE OPTION SCHEME" above, none of the Directors or employees of the Group or their associates were granted by the Company or its subsidiaries the rights to acquire shares or debentures of the Company or any other body corporate, or had exercised any such rights as at 30 June 2022.

(c) 本集團任何成員公司或任何被投資實體於任何方面的業務或業務發展的任何顧問(專業或其他方面)、諮詢人或專家;及

(d) 透過合營企業、企業聯盟或其他業務安排的方式,已經或可能對本集團的發展及增長有所貢獻的任何其他組別或類別的參與者,

且就股份獎勵計劃而言,獎勵股份可能授予由上述一名或多名參與者全資擁有的任何公司。任何合資格人士獲得獎勵股份的資格,須經由董事會不時按董事會就其對本集團發展及增長作出的貢獻及/或未來貢獻的意見而釐定。

透過以下方式向合資格人士授予獎勵股份:(i)本公司管理委員會或股份獎勵計劃的受託人購買獎勵股份;及/或(ii)根據本公司股東大會批准的一般授權發行新的獎勵股份。

截至二零二二年及二零二一年六月三十日止三個月,本公司並無授予任何獎勵股份。

有關股份獎勵計劃的更多詳情,請參閱本公司日期為二零一九年八月十四日的公告。

董事及僱員購入股份或債券之權利

除上文「董事及最高行政人員於股份及相關股份之權益及淡倉」及「購股權計劃」兩節所披露者外,於二零二二年六月三十日,概無董事或本集團僱員或彼等之聯繫人獲本公司或其附屬公司授予權利購入本公司或任何其他法人團體之股份或債券,亦無行使任何該等權利。

OTHER INFORMATION

其他資料

COMPETING INTEREST

None of the Directors, the management shareholders or the substantial shareholders of the Company, or any of their respective associates, has engaged in any business that competes or may compete with the business of the Group or has any other conflict of interest with the Group.

PURCHASE, SALE OR REDEMPTION OF SHARES

For the three months ended 30 June 2022, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities.

AUDIT COMMITTEE

The Company has established its audit committee (the "Committee") with written terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules. The primary duties of the Committee are to review the Company's annual report and accounts, interim report and quarterly reports and to provide advices and comments thereon to the Board. The Committee will also be responsible for reviewing and supervising the Company's financial reporting, risk management and internal control systems. The Committee comprises three independent non-executive Directors, namely Mr. TSUI Wing Tak (Chairman), Ms. CHOI Mei Ping and Ms. CHAN Yuet Ching. The Group's unaudited results for the three months ended 30 June 2022 have been reviewed by the Committee who was of the opinion that the preparation of such results complied with the applicable accounting standards, the GEM Listing Rules and legal requirements and that adequate disclosures have been made.

競爭權益

概無董事、本公司管理層股東或主要股東或彼等各自的聯繫人從事任何與本集團業務競爭的業務或可能與本集團業務競爭的業務或與本集團有任何其他利益衝突的業務。

買賣或贖回股份

本公司或其任何附屬公司於截至二零二二年六月三十日止三個月概無買賣或贖回本公司任何上市證券。

審核委員會

本公司已遵照GEM上市規則第5.28條至第5.33條成立審核委員會（「委員會」），並書面訂下職權範圍。委員會之主要職責為審閱本公司之年報及賬目、中期報告及季度報告，並就此向董事會提供意見及建議。委員會亦將須負責檢討及監督本公司之財務匯報、風險管理及內部監控制度。委員會現由三名獨立非執行董事徐永得先生（主席）、蔡美平女士及陳乙晴女士組成。委員會已審閱本集團截至二零二二年六月三十日止三個月之未經審核業績，並認為該等業績已遵照適用會計準則、GEM上市規則及法例規定編製，且已作出足夠披露。

OTHER INFORMATION 其他資料

COMPLIANCE OF CODE FOR DIRECTORS' SECURITIES TRANSACTION

The Company has adopted a code of conduct regarding securities transactions by Directors on terms no exacting than the required standard of dealings set out in Rule 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiry of all Directors, all Directors have complied with the required standard of dealings and the code of conduct regarding securities transactions by Directors adopted by the Company throughout the three months ended 30 June 2022.

By order of the Board

Bingo Group Holdings Limited
LAU Man Kit
Executive Director

Hong Kong, 12 August 2022

As at the date of this report, the Board comprises Mr. CHIAU Sing Chi, Ms. CHOW Man Ki Kelly, Mr. LAU Man Kit, Ms. CHOW Nga Chee Alice and Mr. YIP Yiu Bong as executive Directors; and Ms. CHOI Mei Ping, Mr. TSUI Wing Tak and Ms. CHAN Yuet Ching as independent non-executive Directors.

遵守有關董事買賣證券之守則

本公司已採納有關董事買賣證券之行為守則，其條款不遜於GEM上市規則第5.48至5.67條規定之交易準則。經向全體董事作出特定查詢後，於截至二零二二年六月三十日止三個月，全體董事均已遵守規定之交易準則及本公司就董事買賣證券而採納之行為守則。

承董事會命

比高集團控股有限公司
執行董事
劉文傑

香港，二零二二年八月十二日

於本報告日期，董事會成員包括執行董事周星馳先生、周文姬女士、劉文傑先生、周雅緻女士及葉耀邦先生；以及獨立非執行董事蔡美平女士、徐永得先生及陳乙晴女士。

