



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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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

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

REGISTERED OFFICE

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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

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謝斐道414-424號
中望商業中心2樓202室

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 2023 (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.

Cinema Business

In view of the on-going development of the Cinema Business, this segment is the prime revenue generator of the Group in the Period. Approximately revenue of HK\$1.9 million and gross profit of HK\$1.1 million were generated during the Period. The Group’s revenue and gross profit from the Cinema Business for the Period increased as compared to revenue of HK\$0.4 million and gross profit of HK\$0.2 million generated in the three months ended 30 June 2022 (the “Period 2022”). Although our Shanghai cinema was closed in May 2023 due to disagreement with the landlord on the rental charge, the revenue for the Period increased was principally thanks to the recovery of the leisure and entertainment market in the PRC after the COVID-19 era.

Filmed Entertainment Business

In the segment of Filmed Entertainment Business, the Group continued to locate suitable business opportunities. However, no appropriate target was spotted in the Period. Accordingly, no revenue was generated in this sector during the Period.

總覽

於截至二零二三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。

影院業務

鑒於影院業務持續發展，此分部乃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1,900,000港元及1,100,000港元。與截至二零二二年六月三十日止三個月（「二零二二年期間」）產生之收益及毛利分別為400,000港元及200,000港元相比，本期間本集團來自影院業務之收益及毛利錄得增長。儘管我們的上海影院因與業主在租金問題上存在分歧而於二零二三年五月關閉，但本期間收益的增長主要得益於中國休閒娛樂市場在經歷2019冠狀病毒病時代後的復甦。

電影娛樂業務

就電影娛樂業務分部而言，本集團不斷物色合適商機。然而，本期間未發現合適的目標。因此，本期間此分部並未帶來任何收益。

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New Media Exploitations and Licensing Business

VR (Virtual Reality) and MR (Mixed Reality)

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, the name of which is Goal Creation Game Limited (“Goal Creation”). The issued share capital of Goal Creation will be owned as to 49% by Bingo Movie and as to 51% by Lechuang. Goal Creation will be principally engaged in investment and development of VR and MR projects. No appropriate VR or MR project was located up to the date of this quarterly report. Goal Creation will still closely monitor this market and invest in it with the Group’s consent, if appropriate target is spotted.

Augmented Reality Digital Live Action Role-playing Game

In May 2022, the Company and 廣州玖的文化科技有限公司 (Guangzhou Jiu De Cultural and Technology Company Limited*) (“Jiu De”) established a joint venture called “廣州高的數字文化科技有限公司” (Guangzhou Gao De Digital Cultural Technology Limited*) (“Gao De”). The target business of Gao De includes the development of augmented reality digital live action role-playing game (“LARP”) projects.

The Group 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 year 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. Jiu De is an experienced LARP projects

新媒體開發及特許權業務

虛擬實境及混合實境

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」)訂立有關成立合營公司(其名稱為創高遊戲有限公司(「創高」))之協議(「合營協議」)。比高電影及樂創將分別擁有創高49%及51%已發行股本。創高將主要從事投資及開發虛擬實境及混合實境項目。於截至本季度報告日期,未找到合適的虛擬實境及混合實境項目。倘發現合適的目標,創高仍將密切關注該市場並在本集團同意的情況下對其進行投資。

增強現實數字真人角色扮演遊戲

於二零二二年五月,本公司與廣州玖的文化科技有限公司(「玖的」)成立一間名稱為廣州高的數字文化科技有限公司(「高的」)的合營企業。高的之目標業務包括開發增強現實數字真人角色扮演遊戲(「LARP」)項目。

過去一年,本集團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。玖的是一家經驗豐富的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

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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 Group considers the cooperation with Jiu De would bring a synergy of the strengths of the parties and would be an opportunity for the Group to tap into the growing LARP markets as well as the heated augmented reality and virtual reality application business.

Even so, the Group is also exercising caution in the business development. According to the industry report provided by iiMedia Research, (i) the physical LARP market sector has been facing challenges in rising operating costs, peer competitions, demand for higher experience value, low premise utility due to prolonged playtime, health-risk induced lockdown risks; and (ii) the ecosystem for online LARP will still take a while to be mature.

During the Period, no commercial production was launched by Gao De and no revenue was generated accordingly.

Movie-themed Tourbillon Watches

In October 2022, High Art Limited (“High Art”), a wholly-owned subsidiary of the Group, entered into a joint venture agreement with Memorigin Watch Company Limited (“Memorigin”) and Topping Mark Limited (“Topping Mark”) in relation to the formation of a joint venture company with an aggregate share capital of HKD2,000,000. Memorigin is an independent third party to the Group and the first Hong Kong brand which only produces tourbillon. Topping Mark is wholly owned by Ms. CHOW Man Ki Kelly, an executive director of the Company. The Company has been exploring business opportunities leveraging on its movie production, licensing and derivatives, crossover marketing in the past years and considered that such business experience and the IPs of the films would be valuable resources in developing various new business areas which will potentially enhance returns for the Shareholders. The joint venture was established in February 2023 and is called Bingo Group — Memorigin (BGM) Limited (“BGM”). The equity interest of BGM is owned as to 60%, 20% and 20% by High Art, Memorigin and Topping Mark, respectively. BGM sells movie-themed tourbillon watches through physical store and e-commerce.

LARP 遊戲系統。本集團認為，與玖的之合作將讓訂約各方之優勢產生協同效應，並將是本集團進軍不斷增長之LARP市場以及熱門增強現實與虛擬現實應用業務之機會。

儘管如此，本集團於業務發展上亦審慎行事。根據艾媒諮詢提供的行業報告，(i) 實體LARP市場領域一直面臨著運營成本上升、同行競爭、對更高體驗價值的需求、因遊戲時間過長而導致的前提效用低、健康風險引發的封鎖風險等挑戰；及(ii) 線上LARP生態系統的成熟尚需時日。

於本期間，高的並無啟動商業化生產，因此並無產生收益。

電影主題陀飛輪手錶

於二零二二年十月，本集團的全資附屬公司高藝有限公司（「高藝」）與萬希泉鐘錶有限公司（「萬希泉」）及勤昇有限公司（「勤昇」）就成立總股本為2,000,000港元的合營公司訂立合營協議。萬希泉為獨立於本集團的第三方，以及為香港首個僅製造陀飛輪腕錶的品牌。勤昇由本公司執行董事周文姬女士全資擁有。過去一年，本公司一直運用其電影製作、特許權及衍生作品權、跨界市場推廣探索商機，並認為有關業務經驗及電影IP將是開發各種新業務領域的寶貴資源，從而可能提升股東回報。合資企業成立於二零二三年二月及名為Bingo Group-Memorigin (BGM) Limited（「BGM」）。BGM的股權將分別由高藝、萬希泉及勤昇擁有60%、20%及20%。BGM通過實體店及電商銷售電影主題陀飛輪手錶。

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BGM has launched its first series of movie-themed tourbillon watches in around April 2023. Up to the end of this financial period, revenue was yet to be generated from BGM. However, the Group has generated a revenue of approximately HK\$1.4 million from the sale of “The Mermaid” movie-themed tourbillon watches, with delivery expected in the second quarter of fiscal year 2023/24.

FINANCIAL REVIEW

During the Period, the Group recorded a total turnover of approximately HK\$1.9 million, whereas an amount of approximately HK\$0.4 million was generated in the corresponding period of last year. It was attributable to the business of our cinemas in Hangzhou and Shanghai as mentioned in “BUSINESS REVIEW” above.

In view of severe business environment, the Group has been tightening its cost control measures as much as we can. The increase of administrative expenses from approximately HK\$3.6 million in the 3 months ended 30 June 2022 to approximately HK\$4.7 million in the Period, was principally due to the redundancy payment for termination of our Shanghai cinema of approximately HK\$0.7 million incurred in the Period. In addition to the redundancy payment, more salaries and utilities were incurred in our cinemas as the number of shows presented increased, which led to increase in administrative expenses, during the Period, as compared to those incurred in Period 2022.

Owing to the aforesaid redundancy payment, the Group's loss increased from approximately HK\$3.2 million for 3 months ended 30 June 2022 to approximately HK\$4.1 million for the Period.

BGM 於二零二三年四月左右推出首款電影主題陀飛輪手錶系列。截至本財務期間結束時，BGM 尚未產生任何收益。然而，本集團已從銷售「美人魚」電影主題陀飛輪手錶獲得收益約 1,400,000 港元，預計於二零二三／二四財年第二季度交付。

財務回顧

於本期間，本集團錄得總營業額約 1,900,000 港元，而去年同期則為約 400,000 港元。此乃由於上文「業務回顧」所述之我們於杭州及上海的影院業務。

鑒於營商環境嚴峻，本集團一直在盡最大努力收緊其成本控制措施。行政開支由截至二零二二年六月三十日止三個月的約 3,600,000 港元增加至本期間約 4,700,000 港元，主要由於本期間因終止上海影院而產生的裁員費約為 700,000 港元。除裁員費外，我們影院產生的薪金及水電費因放映次數增加而增加，導致本期間的行政開支較二零二二年期間有所增加。

由於上述的裁員費用，本集團的虧損由截至二零二二年六月三十日止三個月的約 3,200,000 港元增加至本期間的約 4,100,000 港元。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

OUTLOOK

In the post Covid-19 era, the overall cinema businesses in China was improving. The revenue of our cinemas increased significantly from HK\$0.4 million in Period 2022 to HK\$1.9 million in the Period. Although the cinema in Shanghai was closed since May 2023 due to rental disagreement with the landlord, the Company will maintain its cinema business. To compensate the closure of the Shanghai cinema, and to ride on the recovery of the leisure and entertainment market in the PRC after the COVID-19 era to expand the Cinema Business, the Company is now in the course of conducting feasibility study on the box offices in various cities and the consumers footprint to locate suitable premises with abundant customer flow, for reopening of new cinemas to maintain its cinema business which will remain as one of the revenue-generating business segments of the Group.

While the filmed entertainment business has not contributed any revenue to the Group for the Period, the Group focuses on the development plan on new media exploitations and licensing business through granting of IP licences for the creation of new media contents and various online platform, which is a natural expansion relying on the film making and IP licensing experience and calibre of the Group.

The business model of the filmed entertainment business film making and IP licensing is to leverage on the IP granted or licensed to the Group for creating various merchandises, new media contents, computer and mobile applications, etc., and to management the commercialization and marketing of these products. As explained below, the Group has been applying or managing the popular IPs of a substantial shareholder of the Company, Mr. Chiau Sing Chi, such as Journey to the West: Conquering the Demons “西遊·降魔篇” (“JTTW”) and CJ7 “長江7號”.

展望

於後2019冠狀病毒病時代，中國的整體影院業務正在改善。我們影院的收益由二零二二年期間的400,000港元大幅增至本期間的1,900,000港元。儘管上海影院因與業主在租金方面存在分歧而自二零二三年五月起關閉，但本公司仍將維持其影院業務。為彌補上海影院關閉的影響，並借助中國休閒娛樂市場於經歷2019冠狀病毒病時代後的復甦，拓展影院業務，本公司現正對各城市的票房及消費者足跡進行可行性研究，以尋找客流充沛的合適場所，重新開設新影院，以維持影院業務，而影院業務仍將是本集團的創收業務分部之一。

雖然電影娛樂業務於本期間並未為本集團帶來任何收益，但本集團將重點放於新媒體開發及特許權業務的發展計劃上，透過為新媒體內容創作及各種線上平台提供知識產權授權，此乃依託本集團於電影製作及知識產權授權方面的經驗與能力的自然擴展。

電影娛樂業務電影製作及知識產權授權的商業模式屬利用本集團獲得或授權的知識產權，創造各種商品、新媒體內容、電腦及移動應用程式等並管理該等產品的商業化及營銷。如下文所述，本集團一直在應用或管理本公司主要股東周星馳先生的熱門IP，如「西遊·降魔篇」及「長江7號」。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

New Media contents

The Board notes that many multinational corporations have invested in the new media entertainment business engaging digital technologies in recent years. The business objective of the Group's expansion is to capture the rapid development of the new media entertainment industry through the joint venture — Gao De. The joint venture partner — Jiu De is a company established in the PRC with limited liability and is principally engaged in the provision of SAAS (software as a service) platform, LARP, development of relevant platform tools and digital playscripts, etc. which has successfully established itself as a solid B2B SAAS platform in the Mainland and to the best knowledge of the directors of the Group, Jiu De has close to 300 distributors sign up for their content library.

Gao De has identified a new market marketplace emerging at the end of 2022 in the PRC on social media, known as bullet-screen app (彈幕小玩法), which allow key opinion leaders (the "KOLs") to have a new engagement experience with their fans by inviting them to be audience for the KOLs' performance in a gamified app. The first batch of successful apps hit the market were "森林派對" (Forest Party#) and "萌寵寵之戰" (War of Lovely Pets#) on Douyin (抖音) which reportedly generated monthly sales from RMB50 million to RMB100 million from which the content provider can be entitled to 5–10% of the total sales subject to specific commercial agreement.

In April 2023, the Group has granted the licence of JTTW IP and CJ7 IP to Gao De. Gao De has then developed the first bullet-screen app production for the specific bullet screen app marketplace on Douyin, entitled as "西游降魔" (Demon Conquering in the Journey to the West# ("DCJW")). As at the date of this quarterly report, the DCJW production is expected to go online for players in September 2023. Gao De is currently designing another bullet-screen app by using the CJ7 IP.

新媒體內容

董事會注意到，近年來，許多跨國公司已投資於涉及數字技術的新媒體娛樂業務。本集團擴張的業務目標為透過合營企業高的把握新媒體娛樂業的快速發展。合營企業 — 玖的為一間於中國成立的有限公司，主要從事提供 SAAS (軟件即服務) 平台、LARP、開發相關平台工具及數碼劇本等業務，並已成功於內地建立穩固的 B2B SAAS 平台，據本集團董事所知，玖的的內容庫已簽約分銷商近 300 家。

高的於社交媒體上發現一個於二零二二年底在中國出現的新市場，稱為彈幕小玩法，通過邀請關鍵意見領袖 (「KOL」) 在遊戲化應用程序中觀看 KOL 的表演，讓彼等與粉絲有新的互動體驗。首批成功上市的應用程序為抖音上的「森林派對」及「萌寵寵之戰」，根據報告，其每月銷售額介乎人民幣 50,000,000 元至人民幣 100,000,000 元，而內容提供商可根據特定商業協議獲得總銷售額的 5% 至 10%。

於二零二三年四月，本集團已向高的授出「西游·降魔篇」IP 及「長江7號」IP。高的隨後於抖音上開發首款為特定彈幕小玩法市場彈幕移動應用，名為「西游降魔」。於本季度報告日期，西游降魔產品預計將於二零二三年九月上線供玩家使用。高的目前正在使用「長江7號」IP 設計另一款附屬彈屏應用。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The Company considers that tapping into the LARP Business shall be cautious in the meantime. As at the date of this quarterly report, the appropriate LARP project is yet to be located. However, the Company considered the potential of this market could not be ignored and the Group sees the opportunity to become a premium content provider as the market is gearing toward demand for distinctive high-quality productions. While the Group does not see substantial revenue to come in the LARP operation in the next quarter or so, the Group will remain watchful for business opportunity with the positive trend the online LARP marketplace to unfold.

As mentioned in “BUSINESS REVIEW” above, BGM has launched its first series of movie-themed tourbillon watches in around April 2023 and the Group has generated a revenue of approximately HK\$1.4 million from the sale of “The Mermaid” movie-themed tourbillon watches, in the second quarter of fiscal year 2023/24, with delivery expected in the same period.

The Board considers that entering into of the strategic partnership and the formation of the JV company with Memorigin is in line with the Company’s one of the business strategies of leveraging its IP, movie production, and the management’s creativity and is a valuable opportunity for the Group to tap into the sales of high-end tourbillon watch market of Hong Kong and the PRC. The Board believes that the Watch Business can increase the return to the Company’s shareholders.

IP Consultancy

Bingo Success Limited (“Bingo SS”), a wholly owned subsidiary of the Company, entered into a consultancy service agreement (the “Agreement”) with New Huo Asset Management (Hong Kong) Limited (“New Huo Asset Management”), a wholly owned subsidiary of New Huo Technology Holdings Limited (stock code: 1611.HK), on 18 July 2023, pursuant to which Bingo SS is engaged as an consultant to provide certain intellectual properties technical consultancy services to New Huo Asset Management, which in turn will act as the investment manager of a future investment fund which is in the course of formation (the “Investment Fund”).

本公司認為，於本期間，開發 LARP 業務應持謹慎態度。於本季度報告日期，合適的 LARP 項目尚未找到。然而，本公司認為該市場的潛力不容忽視，且隨著市場對獨特的高質量產品需求的增長，本集團看到成為優質內容提供商的機會。儘管本集團預計 LARP 業務於下季度左右不會帶來可觀收益，但隨著在線 LARP 市場的積極發展趨勢，本集團將繼續留意商機。

誠如上文「業務回顧」所述，BGM 已於二零二三年四月左右推出首個電影主題陀飛輪腕表系列及本集團已於二零二三／二四財年第二季度從銷售「美人魚」電影主題陀飛輪手錶獲得收益約 1,400,000 港元，預計於同期交付。

董事會認為，與萬希泉建立戰略合作夥伴關係並成立合資企業，符合本公司利用其 IP、電影製作及管理層創造力的業務戰略之一，亦為本集團開拓香港及中國高端陀飛輪腕表銷售市場的寶貴機會。董事會相信手錶業務可增加本公司股東的回報。

IP 諮詢

本公司全資附屬公司高晟有限公司（「高晟」）於二零二三年七月十八日與新火科技控股有限公司（股份代號：1611.HK）的全資附屬公司新火資產管理（香港）有限公司（「新火資產管理」）訂立諮詢服務協議（「該協議」），據此，高晟獲委聘為顧問，向新火資產管理提供若干知識產權技術諮詢服務，而新火資產管理將擔任尚在成立階段的期貨投資基金（「投資基金」）的投資經理。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

New media exploitations and licensing has been one of the business segments of the Company, and leveraging on the filmed entertainment, new media exploitations and intellectual property licensing and product development experiences and expertise of the Group, Bingo SS will assist the fund to identify commercially viable content based Intellectual Property projects for New Huo Asset Management which in turn will advise the Investment Fund to invest in, as well as serve as an entertainment industry expert. In return for its service, Bingo SS will be entitled to a service fee from New Huo Asset Management in accordance with the terms of the Agreement. The Board considers that the engagement represents an opportunity to develop additional revenue streams and enhance the development of the Company into an integrated entertainment company which will potentially maximize the returns for the shareholders of the Company.

As of the date of this quarterly report, the Investment Fund is in the course of formation and no service was performed by Bingo SS and no revenue was generated in the Period accordingly.

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.

The English names used in the section of "Management Discussion and Analysis" are transliteration of their Chinese names for illustrative purpose only.

新媒體開發及特許權業務一直為本公司的業務分部之一，而憑藉本集團在電影娛樂、新媒體開發及知識產權許可業務以及產品開發方面的經驗及專長，高晟將協助該基金為新火資產管理物色商業上可行並基於內容的知識產權項目，而新火資產管理將為投資基金提供投資建議，並擔任娛樂業專家。作為其服務的回報，高晟將有權根據該協議條款從新火資產管理收取服務費。董事會認為，該委聘為拓展額外收益來源及促進本公司發展為綜合娛樂公司的機會，並有可能為本公司股東帶來最大回報。

截至本季度報告日期，投資基金正在組建過程中，高晟未提供任何服務，亦未在本期間產生任何收益。

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。

「管理層討論及分析」一節所用英文名稱僅為中文名稱譯文，僅作說明用途。

The board of Directors (the “Board”) of the Company presents the unaudited consolidated results of the Group for the three months ended 30 June 2023, together with the unaudited comparative figures for the corresponding period in 2022 were as follows:

本公司董事會（「董事會」）呈列本集團截至二零二三年六月三十日止三個月之未經審核綜合業績，連同二零二二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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
		Notes 附註	
Revenue	收益	2	1,908
Cost of sales and services	銷售及服務成本		(765)
Gross profit	毛利		1,143
Other revenue and other net income	其他收益及其他淨收入	3	49
Selling and marketing expenses	銷售及營銷開支		(112)
Administrative expenses	行政開支		(4,651)
Share of result of an associate	分佔一間聯營公司業績		-
Finance costs	融資成本	5	(500)
Loss before taxation	除稅前虧損	6	(4,071)
Taxation	稅項	7	-
Loss for the period	本期間虧損		(4,071)
Loss attributable to:	應佔虧損：		
Owners of the Company	本公司擁有人		(3,873)
Non-controlling interests	非控股權益		(198)
			(4,071)
			HK cents 港仙
Loss per share	每股虧損	9	
Basic and diluted	基本及攤薄		(3.77)
			(3.07)

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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss for the period	本期間虧損	(4,071)	(3,187)
Other comprehensive income <i>Item that may be reclassified subsequently to profit or loss:</i>	其他全面收入 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	436	477
Other comprehensive income for the period, net of tax	本期間其他全面收入 扣除稅項	436	477
Total comprehensive loss for the period	本期間全面虧損總額	(3,635)	(2,710)
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	423	709
Non-controlling interests	非控股權益	13	(232)
		436	477
Total comprehensive loss attributable to:	應佔全面虧損總額：		
Owners of the Company	本公司擁有人	(3,450)	(2,444)
Non-controlling interests	非控股權益	(185)	(266)
		(3,635)	(2,710)

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 2023 are consistent with those used in the Group’s annual financial statements for the year ended 31 March 2023.

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。

編製截至二零二三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二零二三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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from cinema business	影院業務之收益	1,908	401

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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest income	利息收入	10	3
Government grants	政府補助	-	88
Rent concession	租金優惠	-	541
Others	其他	39	-
		49	632

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

Convertible bonds

		2022 CB 二零二二年可換股債券
Principal amount	本金額	HK\$19,000,000 19,000,000港元
Share price (note a)	股價 (附註a)	HK\$0.212 0.212港元
Interest	利息	Zero coupon 零息
Conversion price	換股價	HK\$0.275 0.275港元
Maturity date	到期日	31 December 2025 二零二五年十二月三十一日

note a: Share price for 2022 CB of HK\$0.212 represents share price as at 17 March 2022 which is the issue date of 2022 CB.

4. 以股份為基礎之付款

本公司為本集團董事、僱員及顧問發行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：二零二二年可換股債券之股價0.212港元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。

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 b)	經調整行使價: (附註b)	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 b: 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b: 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

5. FINANCE COSTS

5. 融資成本

		Three months ended 30 June 截至六月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 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	445	390
Interest expenses on lease liabilities	租賃負債之利息開支	55	71
		500	461

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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 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)	765	163
Exchange loss	匯兌虧損	790	806
Staff costs (including directors' remuneration)	員工成本(包括董事酬金)		
— Salaries and allowances	— 薪金及津貼	2,076	1,408
— Retirement scheme contributions	— 退休計劃供款	184	209

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。

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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 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	-	-

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%.

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。

No provision of Hong Kong Profits Tax has been made as there is no assessable profits for the three months ended 30 June 2023 and 2022.

由於截至二零二三年及二零二二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。

No PRC Enterprise Income tax for PRC subsidiaries of the Company was provided for three months ended 30 June 2023 and 2022. PRC subsidiaries are subject to PRC Enterprise Income Tax at 25% for the three months ended 30 June 2023 and 2022.

截至二零二三年及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。截至二零二三年及二零二二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。

8. DIVIDEND

8. 股息

The Directors do not recommend the payment of any dividend for the three months ended 30 June 2023 (three months ended 30 June 2022: Nil).

董事並不建議就截至二零二三年六月三十日止三個月派付任何股息（截至二零二二年六月三十日止三個月：無）。

NOTES TO THE CONDENSED QUARTERLY FINANCIAL INFORMATION

簡明季度財務資料附註

9. LOSS PER SHARE

Basic and diluted loss per share

		Three months ended 30 June 截至六月三十日止三個月	
		2023 二零二三年 HK cent 港仙 (Unaudited) (未經審核)	2022 二零二二年 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	(3.77)	(3.07)

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:

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	
		2023 二零二三年 HK cent 港仙 (Unaudited) (未經審核)	2022 二零二二年 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	(3.77)	(3.07)

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：

		Three months ended 30 June 截至六月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 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	(3,873)	(3,153)
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	102,644,466

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 2023 and 2022 because they are anti-dilutive in calculating the diluted loss per share.

在計算截至二零二三年及二零二二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獲兌換而增加之股份，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 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
At 1 April 2023 (Audited)	於二零二三年四月一日 (經審核)	10,265	424,560	132,237	8,743	2,788	-	(1,611)	(579,462)	(2,480)	360	(2,120)
Loss for the period	本期間虧損	-	-	-	-	-	-	-	(3,873)	(3,873)	(198)	(4,071)
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	-	-	-	-	-	-	423	-	423	13	436
Total comprehensive loss for the period	本期間全面虧損總額	-	-	-	-	-	-	423	(3,873)	(3,450)	(185)	(3,635)
At 30 June 2023 (Unaudited)	於二零二三年六月三十日 (未經審核)	10,265	424,560	132,237	8,743	2,788	-	(1,188)	(583,335)	(5,930)	175	(5,755)

OTHER INFORMATION 其他資料

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

As at 30 June 2023, 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

於二零二三年六月三十日，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 周星馳先生	Beneficial owner 實益擁有人	2,757,352	2.69%
	Held by trust (Note 1) 由信託持有(附註1)	40,212,124	39.17%
Ms. CHOW Man Ki Kelly 周文姬女士	Held by trust (Note 1) 由信託持有(附註1)	40,212,124	39.17%

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 2023 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。
- 本公司於二零二三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

Please refer to page 26 of this quarterly report for the share options held by the Directors as at 30 June 2023.

Pursuant to a subscription and settlement agreement and the supplemental agreement entered into between Mr. CHIAU Sing Chi (“Mr. Chiau”) and the Company on 7 December 2021 and 28 December 2021 respectively, the convertible bonds in principal of HK\$19,000,000 were issued to Mr. Chiau and 69,090,090 number of Shares which would be allotted and issued upon the exercise in full of the convertible bonds, which were held by Mr. Chiau, as at 30 June 2023.

Save as disclosed above, as at 30 June 2023, 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.

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

So far as known to the Directors, as at 30 June 2023, the following persons (not being Directors or chief executive of the Company) had, or was deemed to have, interests or short positions 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:

於本公司相關股份之好倉

有關董事於二零二三年六月三十日持有的購股權，請參閱本季度報告第26頁。

根據周星馳先生（「周先生」）與本公司分別於二零二一年十二月七日及二零二一年十二月二十八日訂立的認購及清償協議和補充協議，於二零二三年六月三十日，已向周先生發行本金額19,000,000港元的可換股債券及周先生所持可換股債券獲全面行使時將予配發及發行的69,090,090股股份。

除上文披露者外，於二零二三年六月三十日，本公司董事或最高行政人員概無於本公司及其相關聯法團（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。

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，於二零二三年六月三十日，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：

OTHER INFORMATION 其他資料

Long position in the Shares and underlying Shares

於股份及相關股份之好倉

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 2023.
- The total number of the issued share capital of the Company as at 30 June 2023 was 102,644,466.

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。
- 於二零二三年六月三十日，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%）。
- 本公司於二零二三年六月三十日之已發行股本總數為 102,644,466 股。

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 expired 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.

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。

OTHER INFORMATION 其他資料

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

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：

Category	Option type	Number of options held as at 1 April 2023 於二零二三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	Number of options held as at 30 June 2023 於二零二三年六月三十日所持購股權數目 (Note 2) (附註2)
類別	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						
CHOW Man Ki Kelly	2018A	750	-	-	-	750
周文姬	2021A	854	-	-	-	854
CHOW Nga Chee Alice	2018A	750	-	-	-	750
周雅緻	2021A	854	-	-	-	854
Employees	2018A	750	-	-	-	750
僱員						
Advisors						
顧問						
HAO Jing	2020A	850	-	-	-	850
郝靚						
CHAN Ka Yin	2021A	854	-	-	-	854
陳家賢						
Total 總計		5,662	-	-	-	5,662

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

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。

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

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 2023.

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 2023, 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 2023 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.

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，於二零二三年六月三十日，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。

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任何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二零二三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二零二三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 2023.

By order of the Board

Bingo Group Holdings Limited
LAU Man Kit
Executive Director

Hong Kong, 14 August 2023

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，於截至二零二三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，二零二三年八月十四日

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。

