

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告



羅兵咸永道

To the Shareholders of Phoenix Media Investment (Holdings) Limited

(incorporated in the Cayman Islands with limited liability)

致鳳凰衛視投資(控股)有限公司股東

(於開曼群島註冊成立的有限公司)

Opinion

What we have audited

The consolidated financial statements of Phoenix Media Investment (Holdings) Limited (the "Company") and its subsidiaries (the "Group"), which are set out on pages 191 to 372 comprise:

- the consolidated balance sheet as at 31 December 2021;
- the consolidated income statement for the year then ended;
- the consolidated statement of comprehensive income for the year then ended;
- the consolidated statement of changes in equity for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

Our opinion

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 December 2021, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance.

意見

我們已審計的內容

鳳凰衛視投資(控股)有限公司(以下簡稱「貴公司」)及其附屬公司(以下統稱「貴集團」)列載於第191至372頁的綜合財務報表,包括:

- 於2021年12月31日的綜合資產負債表;
- 截至該日止年度的綜合收益表;
- 截至該日止年度的綜合全面收益表;
- 截至該日止年度的綜合權益變動表;
- 截至該日止年度的綜合現金流量表;及
- 綜合財務報表附註,包括主要會計政策及其他解釋資料。

我們的意見

我們認為,該等綜合財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴集團於2021年12月31日的綜合財務狀況及其截至該日止年度的綜合財務表現及綜合現金流量,並已遵照香港《公司條例》的披露規定妥為擬備。

PricewaterhouseCoopers, 22/F Prince's Building, Central, Hong Kong
T: +852 2289 8888, F: +852 2810 9888, www.pwchk.com

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Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing (“HKSA”) issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Group in accordance with the HKICPA’s Code of Ethics for Professional Accountants (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters identified in our audit are summarised as follows:

- Accuracy and recoverability of the receivable from Shenzhou Television Company Limited (“Shenzhou”)
- Recoverability of the accounts receivable of the Group

意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計綜合財務報表承擔的責任」部份中作進一步闡述。

我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

獨立性

根據香港會計師公會頒布的《專業會計師道德守則》（以下簡稱「守則」），我們獨立於貴集團，並已履行守則中的其他專業道德責任。

關鍵審計事項

關鍵審計事項是根據我們的專業判斷，認為對本期綜合財務報表的審計最為重要的事項。這些事項是在我們審計整體綜合財務報表及出具意見時進行處理的。我們不會對這些事項提供單獨的意見。

我們在審計中識別的關鍵審計事項概述如下：

- 應收神州電視有限公司（「神州」）款項之準確性及可收回性
- 貴集團應收賬款之可收回性



Key Audit Matter (Continued)

Key Audit Matter

關鍵審計事項

Accuracy and recoverability of the receivable from Shenzhou

應收神州款項之準確性及可收回性

Refer to Notes 3(a)(ii), 4(a)(ii) and 21 to the consolidated financial statements

請參閱綜合財務報表附註3(a)(ii)、4(a)(ii)及21

At 31 December 2021, the Group had a receivable balance from Shenzhou, the Group's advertising agent in the PRC, of HK\$696.1 million which was included in prepayments, deposits and other receivables. This amount represented the net balance from advertising revenue collected by Shenzhou, net of agency commission and service fee earned by Shenzhou and various expenses incurred and payments made by Shenzhou on behalf of the Group.

於2021年12月31日，貴集團應收神州（其為貴集團於中國之廣告代理）之款項結餘為696,100,000港元，乃計入預付款項、按金及其他應收款項。該金額代表神州收取之廣告收入淨結餘，扣除神州賺取之代理佣金及服務費以及神州代表貴集團所錄得之各項費用及支付之款項。

The receivable balance is unsecured and repayable on demand. Pursuant to the service agreement signed between Shenzhou and the Group dated 31 December 2019, addendum dated 31 December 2020 and 6 July 2021, Shenzhou agreed to deposit the advertising revenue collected on behalf of the Group in designated bank accounts in the PRC, which together with any interest generated from these accounts would be held in trust on behalf of the Group and handled according to the Group's instructions. No additional interest would be charged by the Group on the receivable balance from Shenzhou.

應收款項結餘為無抵押及須按要求償還。根據神州與貴集團所簽訂日期為2019年12月31日之服務協議、日期為2020年12月31日及2021年7月6日之補充協議，神州同意將其代表貴集團收取的廣告收入存入於中國之特定銀行賬戶內，連同自該等賬戶產生之任何利息將代表貴集團以信託形式持有，並根據貴集團之指示處理。貴集團將不會就應收神州之款項結餘收取任何額外利息。

關鍵審計事項（續）

How our audit addressed the Key Audit Matter

我們的審計如何處理關鍵審計事項

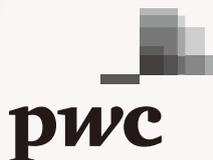
Our audit procedures in relation to the accuracy and recoverability of the receivable from Shenzhou included:

我們對應收神州款項之準確性及可收回性之審計程序包括：

- Assessing the inherent risk of material misstatement by considering the degree of estimation uncertainty and the judgement involved in management's collectability assessment;
透過考慮估計不確定性的程度及管理層對可收回性所作之評估所涉及的判斷評估重大錯誤陳述的固有風險；
- Understanding management's internal control and process to ensure the accuracy and assess the recoverability of the outstanding receivable with reference to Shenzhou's financial position, credit quality, payment trends and subsequent settlements;
理解管理層之內部控制及程序以確保應收款項之準確性及評估其可收回性，當中參考神州之財務狀況、信貸質素、付款趨勢及其後結清款項之情況；
- Agreeing opening balance of the receivable from Shenzhou to the prior year audited accounts and performing analytical procedures on the movements in the balance with Shenzhou during the year to identify if there were any unusual items;
將應收神州款項之期初結餘與上年度經審核賬目之資料作比對以得知是否正確，並對年內與神州之往來結餘的變動進行分析程序，找出會否有異常項目；
- Agreeing the amounts of cash collected for advertising revenue by Shenzhou recorded in the Group's accounting system to the collection reports submitted by Shenzhou and sales contracts on a sample basis;
將貴集團會計系統中記錄之神州已收廣告收入之現金金額與神州提交之收款報告及銷售合同作抽樣比對以得知是否正確；

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Key Audit Matter (Continued)

Key Audit Matter

關鍵審計事項

Accuracy and recoverability of the receivable from Shenzhou (Continued)

應收神州款項之準確性及可收回性（續）

Management is of the opinion that the balance is fully recoverable based on the expected credit loss model and no provision is required at the year end.

管理層認為，根據預期信貸虧損模式，有關結餘為可全數收回，並毋須於年末作出撥備。

Due to the arrangements with Shenzhou described above, there is a risk that the receivable balance at 31 December 2021 may not be accurate, and the outstanding amount accounted for approximately 7.9% of the total assets of the Group. The nature and size of this balance together with the significant judgements exercised by management in their collectability assessment warrant specific audit attention.

由於上述與神州之間的安排，存在2021年12月31日之應收款項結餘未必準確之風險，而未償還金額佔貴集團總資產約7.9%。基於此結餘之性質及規模連同管理層在彼等之可收回性評估中作出之重大判斷，須加以特定之審計注意。

關鍵審計事項（續）

How our audit addressed the Key Audit Matter

我們的審計如何處理關鍵審計事項

- Checking the mathematical accuracy of the calculation of commission and service fee paid to Shenzhou;
核算已支付予神州之佣金及服務費計算之算術準確性；
- Agreeing, on a sample basis, the expenses and payments made by Shenzhou on behalf of the Group to the instructions given by the Group or other relevant supporting information;
以抽樣方式將神州代表貴集團支付之開支及付款與貴集團作出之指示或其他相關支持資料作比對以得知是否正確；
- Comparing the year end receivable balance recorded in the Group's accounting system to the external confirmation obtained by us from Shenzhou; and
將貴集團會計系統中記錄之應收款項結餘與我們向神州獲得之外部確認進行比較，並測試對賬項目；及
- Assessing the reasonableness of the judgement and estimates used by management to determine the expected credit loss by considering the historical payment trends and the appropriateness of forward-looking factors included in the expected credit loss model.
經考慮過往付款趨勢和預期信貸虧損模式採用的前瞻性因素是否合適，評估管理層用於釐定預期信貸虧損的判斷及估算的合理性。

We found management's assessment on the recoverability and accuracy of the receivable from Shenzhou was supportable by the available evidence. 我們發現管理層對神州應收款之可收回性及準確性之評估可以通過現有證據予以支持。



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Key Audit Matter (Continued)**Key Audit Matter**

關鍵審計事項

Recoverability of the accounts receivable of the Group

貴集團應收賬款之可收回性

Refer to Notes 3(a)(ii), 4(a)(ii) and 20 to the consolidated financial statements

請參閱綜合財務報表附註3(a)(ii)、4(a)(ii)及20

As at 31 December 2021, the Group's accounts receivable balance amounted to HK\$1,037.3 million comprising gross accounts receivable of HK\$1,567.5 million net of provision for impairment of HK\$530.2 million. Management has performed an assessment on the recoverability of the accounts receivable balance as at 31 December 2021 based on the expected credit loss model. In performing the assessment, management also considered a number of factors including but not limited to the debtors' current and expected financial positions, business environment and industry performance, current and forward looking economic factors, collection history, past experience and subsequent settlements.

於2021年12月31日，貴集團之應收賬款結餘為1,037,300,000港元，由應收賬款總額1,567,500,000港元扣除減值撥備530,200,000港元組成。管理層根據預期信貸虧損模式評估截至2021年12月31日之應收賬款結餘之可收回性。在進行評估時，管理層亦考慮了多項因素，包括但不限於債務人之現時及預期財務狀況、經營環境及行業表現、現時及前瞻性經濟因素、收款記錄、過往經驗及其後結清款項之情況。

Management is of the opinion that the provision for impairment of accounts receivable based on the expected credit loss model was adequate but not excessive at 31 December 2021.

管理層認為，2021年12月31日根據預期信貸虧損模式撥備之應收賬款減值為足夠而非過多。

關鍵審計事項（續）**How our audit addressed the Key Audit Matter**

我們的審計如何處理關鍵審計事項

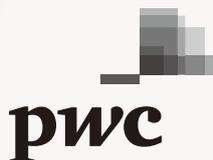
Our audit procedures in relation to management's assessment on the recoverability of the accounts receivable included:

我們關於管理層對應收賬款可收回性評估之審計程序包括：

- Assessing the inherent risk of material misstatement by considering the degree of estimation uncertainty and judgement involved in management's collectability assessment; 透過考慮估計不確定性的程度及管理層對可收回性所作之評估所涉及的判斷評估重大錯誤陳述的固有風險；
- Understanding, evaluating and testing, on a sample basis, management's credit control procedures and their basis and methodology of estimation of the amount of impairment provision of the expected credit losses required for the accounts receivable balance; 理解、評估及抽樣測試管理層之信貸監控程序及管理層估計應收賬款結餘所需預期信貸虧損減值撥備金額之基準及方法；
- Testing post-year end settlements of accounts receivable on a sample basis; 抽樣測試應收賬款之年結後結清情況；
- Obtaining confirmations for a sample of the balances as at 31 December 2021 directly from the debtors and testing the reconciling items. Where a response to the request was not received, we agreed the relevant receivable balances to the underlying sale contracts or supporting information or post year end cash receipts; 抽樣直接從債務人處獲得截至2021年12月31日之結餘之確認，並測試對賬項目。在有關要求未收到回覆之情況，我們將相關應收款項結餘與相關銷售合同或支持資料或年終現金收款比對以得知是否正確；

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Key Audit Matter (Continued)

Key Audit Matter

關鍵審計事項

Recoverability of the accounts receivable of the Group (Continued)

貴集團應收賬款之可收回性 (續)

This is considered as a key matter to our audit because of the judgements involved in management's assessment and the financial significance of the receivable balance to the Group's consolidated financial statements.

由於管理層評估所涉及之管理層判斷以及應收款項結餘對貴集團綜合財務報表之財務重要性，因此該事被認為是我們審計中之關鍵事項。

關鍵審計事項 (續)

How our audit addressed the Key Audit Matter

我們的審計如何處理關鍵審計事項

- Testing the accuracy of aging profile of the accounts receivable at the year end, on a sample basis, against sales invoices and related sales contracts or billing records;
根據銷售發票及相關銷售合同或記帳記錄抽樣核查應收賬款於年結之賬齡概況之準確性；
- Discussing with management to assess the recoverability of significant and aged accounts receivable balances by corroborating management's explanations with relevant supporting documentation and market information, including external payment schedules from the customers, supportable credit risk information, and financial information of the customers; and
與管理層進行討論以評估重大及長賬齡應收賬款結餘之可收回性，方式為以相關支持文件及市場信息（包括客戶之外部付款時間表、有憑證之信貸風險資料及客戶之財務資料）來確認管理層之說明；及
- Assessing the estimates used by management to determine the expected credit loss by considering the subsequent settlement against historical payment trends and assessing the reasonableness of forward-looking factors included in the expected credit loss model.
比對其後結清款項與過往付款趨勢，評估管理層用於釐定預期信貸虧損的估算，並評估預期信貸虧損模式採用的前瞻性因素的合理性。

We found the judgement and assumptions used by the management in determining the provision for accounts receivable to be supportable based on available evidence.

基於可得憑證，我們發現管理層在釐定應收賬款撥備時所作之判斷及使用之假設有根據的。

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Other Information

The directors of the Company are responsible for the other information. The other information comprises all of the information included in the annual report other than the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors and the Audit Committee for the Consolidated Financial Statements

The directors of the Company are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the disclosure requirements of the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

The Audit Committee is responsible for overseeing the Group's financial reporting process.

其他信息

貴公司董事須對其他信息負責。其他信息包括年報內的所有信息，但不包括綜合財務報表及我們的核數師報告。

我們對綜合財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對綜合財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與綜合財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

董事及審核委員會就綜合財務報表須承擔的責任

貴公司董事須負責根據香港會計師公會頒布的《香港財務報告準則》及香港《公司條例》的披露規定擬備真實而中肯的綜合財務報表，並對其認為為使綜合財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備綜合財務報表時，董事負責評估貴集團持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非董事有意將貴集團清盤或停止經營，或別無其他實際的替代方案。

審核委員會須負責監督貴集團的財務報告過程。

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

核數師就審計綜合財務報表承擔的責任

我們的目標，是對綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們僅向閣下（作為整體）報告我們的意見，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負責或承擔任何責任。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響綜合財務報表使用者依賴綜合財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴集團內部控制的有效性發表意見。
- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。



羅兵咸永道

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

核數師就審計綜合財務報表承擔的責任 (續)

- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴集團的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴集團不能持續經營。
- 評價綜合財務報表的整體列報方式、結構和內容，包括披露，以及綜合財務報表是否中肯反映相關交易和事項。
- 就貴集團內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對綜合財務報表發表意見。我們負責貴集團審計的方向、監督和執行。我們為審計意見承擔全部責任。

除其他事項外，我們與審核委員會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

我們還向審核委員會提交聲明，說明我們已符合有關獨立性的相關專業道德要求，並與他們溝通有可能合理地被認為會影響我們獨立性的所有關係和其他事項，以及在適用的情況下，用以消除對獨立性產生威脅的行動或採取的防範措施。

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告



羅兵咸永道

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

From the matters communicated with the Audit Committee, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditor's report is Tsang Nga Kwan.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 18 March 2022

核數師就審計綜合財務報表承擔的責任（續）

從與審核委員會溝通的事項中，我們確定哪些事項對本期綜合財務報表的審計最為重要，因而構成關鍵審計事項。我們在核數師報告中描述這些事項，除非法律法規不允許公開披露這些事項，或在極端罕見的情況下，如果合理預期在我們報告中溝通某事項造成的負面後果超過產生的公眾利益，我們決定不應在報告中溝通該事項。

出具本獨立核數師報告的審計項目合夥人是曾雅君。

羅兵咸永道會計師事務所
執業會計師

香港，2022年3月18日