



# 2021

INTERIM REPORT  
中期報告

Kingkey Intelligence Culture Holdings Limited

京基智慧文化控股有限公司

(Formerly known as KK Culture Holdings Limited 前稱KK文化控股有限公司)

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(於開曼群島註冊成立並於百慕達繼續經營之有限公司)

(Stock Code 股份代號 : 550)

# Contents

## 目錄

Management Discussion and Analysis	管理層討論與分析	2
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income	簡明綜合損益及其他全面收益表	9
Condensed Consolidated Statement of Financial Position	簡明綜合財務狀況表	11
Condensed Consolidated Statement of Cash Flows	簡明綜合現金流量表	13
Condensed Consolidated Statement of Changes in Equity	簡明綜合權益變動表	15
Notes to the Condensed Consolidated Financial Statements	簡明綜合財務報表附註	17
Other Disclosures	其他披露	36
Corporate Information	公司資料	43

# Management Discussion and Analysis

## 管理層討論與分析

### BUSINESS REVIEW

#### Recruit Magazine

As stated in our 2020 annual report, Kingkey Intelligence Culture Holdings Limited (formerly known as “KK Culture Holdings Limited”) (the “Company”) was gravely impacted by the COVID-19 epidemic last year as evidenced by the slump in revenue. With the introduction of vaccination to the mass, the pandemic seemed to have gone through its peak and has been under control in many developed countries/economic entities. As most of them are recovering from the disease, the economic activities are going back to normal and demand for goods and services is picking up the beat. This helps creating new jobs. According to the Census and Statistics Department of the Hong Kong Government, The unemployment rate of Hong Kong improved from 7.0% in November 2020 to January 2021 to 5.5% in April to June this year and the underemployment rate decreased from 3.8% to 2.5% in the same period. As a result, the Recruit magazine showed a significant improvement in its revenue by approximately 47.7% compared with the same period of last year and the results was in the black again with approximately HK\$0.6 million profit. Although seemingly a drop in the ocean, it has a significant meaning to us as the business started to rebound fairly quickly right after the pandemic instead of lying flat ahead for a long period of time. Surely, our stringent cost control measures played an important role in it.

#### Medical and Health Services

Although the pandemic is subsiding, the need for COVID-19 test kits remained keen. We earned a revenue of approximately HK\$3.2 million from selling those kits and providing relevant medical advice and service in the first half of 2021.

### PROSPECT

Having gone through waves of excruciating COVID-19 pandemic outbreaks, Hong Kong has been able to keep daily confirmed cases low for a while. Although more Hong Kong people are receiving vaccinations, it is not clear the level of protection of the vaccines against the mutant virus, especially, amongst all, the Delta variant and those, if any, further mutate in the future. If we are lucky enough and Hong Kong has the stern measures in place to ward off those viruses with mutated genes from entering into the boarder, we are optimistic that the economy of Hong Kong will recover gradually and our businesses will continue to make up the lost ground.

### 業務回顧

#### Recruit雜誌

如我們的二零二零年年報所述，京基智慧文化控股有限公司(前稱(「KK文化控股有限公司」)(「本公司」))深受2019冠狀病毒病疫情所影響，此由去年收益出現下滑就足以證實。隨著大規模疫苗接種的推行，疫情的高峰期似乎已過及在許多發達國家／經濟實體已得到控制。由於大多數國家正從疫症中恢復，經濟活動正在逐步回復正常，對商品及服務的需求也在回升。這有助於創造新的就業機會。根據香港政府統計處的資料，香港失業率由二零二零年十一月至二零二一年一月的7.0%改善至今年四月至六月的5.5%，同期的就業不足率由3.8%下降至2.5%。因此，Recruit雜誌的收益與去年同期相比大幅提高約47.7%，業績再次出現盈利，錄得約600,000港元的溢利。雖然這看起來只是杯水車薪，但對我們來說卻意義重大，因為業務在疫情之後迅即開始反彈，而不是長期黯淡無光。當然，我們嚴格的成本控制措施在其中發揮了重要作用。

#### 醫療及保健服務

雖然疫情正在減退，但對2019冠狀病毒病檢測套裝的需求依然殷切。於二零二一年上半年，我們通過出售該等檢測套裝及提供相關醫學意見和服務，獲取約3,200,000港元的收益。

### 前景

經歷過一波接一波磨人的2019冠狀病毒病爆發後，香港已經能夠在一段時期內將每天確診病例維持在低水平。雖然越來越多香港市民接種疫苗，但目前還不清楚疫苗對抗變異病毒的保護程度，在各種變異病毒中尤以Delta變異病毒株及往後(如有)進一步變異的病毒株為甚。如果我們足夠幸運，而且香港有採取嚴厲措施來抵禦帶有變異基因的病毒進入境內，我們會抱持樂觀態度地看好香港經濟將逐步復甦，而我們的業務亦將繼續收復失地。

# Management Discussion and Analysis

## 管理層討論與分析

### FINANCIAL REVIEW

For the six months ended 30 June 2021, the Group recorded revenue of approximately HK\$15.6 million (2020: HK\$8.4 million) representing an increase of approximately HK\$7.2 million or 85.7%. The increase was mainly derived from (i) the introduction of Medical and Health Services segment since the second half of 2020; and (ii) Recruit Magazine since businesses environment in Hong Kong are recovering from the disease, more employers placed advertisements during the period.

Selling and distribution costs decreased from approximately HK\$7.4 million in the first half of 2020 to approximately HK\$4.4 million in the first half of 2021.

For the six months ended 30 June 2021, the Group recorded approximately HK\$12.4 million (2020: HK\$12.2 million) of administrative expenses and is comparable to the same period in last year.

Income tax credit of approximately HK\$16,000 (2020: HK\$148,000), was mainly attributable to over-provision in prior periods.

As a result of the above, for the six months ended 30 June 2021, the Group recorded a net loss of approximately HK\$6.4 million, compared with a net loss of approximately HK\$14.3 million for the same period last year.

### 財務回顧

於截至二零二一年六月三十日止六個月，本集團錄得收益約為15,600,000港元（二零二零年：8,400,000港元），增加約7,200,000港元或85.7%。增長主要來自(i)自二零二零年下半年引入醫療及保健服務分部；及(ii) Recruit雜誌，因香港的營商環境正從疫情中恢復，更多僱主在這一時期刊登廣告。

銷售及分銷成本由二零二零年上半年約7,400,000港元減少至二零二一年上半年約4,400,000港元。

截至二零二一年六月三十日止六個月，本集團錄得約12,400,000港元（二零二零年：12,200,000港元）之行政開支，與去年同期相若。

所得稅抵免約為16,000港元（二零二零年：148,000港元），主要由於過往期間之超額撥備所致。

因此，於截至二零二一年六月三十日止六個月，本集團錄得虧損淨額約6,400,000港元，而去年同期則錄得虧損淨額約14,300,000港元。

# Management Discussion and Analysis

## 管理層討論與分析

### LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2021, the Group had net current assets of approximately HK\$96.3 million (31 December 2020: HK\$96.8 million). The Group's current ratio was approximately 6.8 (31 December 2020: 5.2) while the Group's net assets was approximately HK\$178.9 million compared with those of approximately HK\$137.1 million as at 31 December 2020. Total cash and bank deposits was approximately HK\$99.1 million (31 December 2020: HK\$92.6 million).

The Group generally finance its operations mainly with internally generated cashflow. The Group's gearing ratio as at 30 June 2021 was 0.03 (31 December 2020: 0.04), which is calculated on the basis of the Group's total interest bearing debts over the total equity interest. Total other borrowing as at both 30 June 2021 and 31 December 2020 was approximately HK\$5.8 million. There was no bank loan as at 30 June 2021 and 31 December 2020.

The Group adopts centralised financing and treasury policies in order to ensure the Group's funding is utilised efficiently. Conservative approach is adopted on monitoring foreign exchange exposure and interest rate risk. Forward contracts were used to hedge the foreign currency exposure in trading and capital expenditure when it was considered appropriate.

### 流動資金及財政資源

於二零二一年六月三十日，本集團之流動資產淨額約為96,300,000港元(二零二零年十二月三十一日：96,800,000港元)。本集團之流動比率約為6.8(二零二零年十二月三十一日：5.2)，本集團的資產淨值約為178,900,000港元，而於二零二零年十二月三十一日則約為137,100,000港元。現金及銀行存款總額約為99,100,000港元(二零二零年十二月三十一日：92,600,000港元)。

本集團一般主要以內部產生的現金流撥付其營運。本集團於二零二一年六月三十日的資本負債比率為0.03(二零二零年十二月三十一日：0.04)，此乃根據本集團之計息債務總額除以股東權益總額而計算。於二零二一年六月三十日及二零二零年十二月三十一日，其他借貸總額均為約5,800,000港元。於二零二一年六月三十日及二零二零年十二月三十一日，本集團概無銀行貸款。

本集團採納集中的融資及庫務政策，確保有效運用本集團資金。本集團以穩健的態度監控外匯風險及利率風險，並於適當時使用遠期合約對沖其於買賣活動及資本開支中的外匯風險。

# Management Discussion and Analysis

## 管理層討論與分析

### INVESTMENTS IN SECURITIES

As at 30 June 2021, the Company has invested in one (31 December 2020: two) security. The details of, the breakdown and the movement of which during the period is summarised below:

### 證券投資

於二零二一年六月三十日，本公司已投資一項（二零二零年十二月三十一日：兩項）證券。其詳情、明細及期內變動概述如下：

Principal business	No. of share	% of shareholding	At	Addition	Disposal	Fair value	At	% to the	% to the	
			1 January 2021			changed during the period	30 June 2021	Group's net assets as at 30 June 2021	Group's total assets as at 30 June 2021	
主要業務	股份數目	股權%	於二零二一年一月一日	增持	減持	期內之公平價值變動	於二零二一年六月三十日	於二零二一年六月三十日佔本集團資產淨值%	於二零二一年六月三十日佔本集團總資產%	
			HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元			
Listed equity securities – Hong Kong										
上市股本證券 – 香港										
Kingkey Financial International (Holdings) Limited (HK: 1468)**	(i) securities brokerage; (ii) wealth management; and (iii) other financial services, mink farming and trading of mink's fur skin.	115,740,000	1.72%	31,250	-	-	47,453	78,703	44.00%	39.75%
京基金融國際(控股)有限公司(HK:1468)**	(i)證券經紀；(ii)財富管理；及(iii)其他金融服務、水貂養殖及買賣水貂毛皮。									
China Baoli Technology (Holdings) Limited (HK: 0164) #^	(i) mobile and multi-media technologies; (ii) gamma ray radiation services; (iii) tourism and hospitality business; and (iv) train media.	57,916,665	1.56%	4,978	-	(2,693)	(2,285)	-	-	-
中國寶力科技控股有限公司(HK: 0164) #^	(i)手機及多媒體技術；(ii)伽瑪射線照射服務；(iii)旅遊及消閒業務；及(iv)鐵路媒體。									
Total				36,228	-	(2,693)	45,168	78,703	44.00%	39.75%
總值										

# Included in equity instruments at fair value through other comprehensive income.

# 計入按公平價值計入其他全面收益之股本工具。

\* The above listed securities was a significant investment held by the Company as at 30 June 2021. The aggregate cost of investment was approximately HK\$24,996,000. The significant increase in share price during the period under review contributed to an increase in fair value change amounting to approximately HK\$47.5 million. No dividend was received from the investment during the period.

\* 上述上市證券為本公司於二零二一年六月三十日持有的重大投資。投資成本總額約為24,996,000港元。回顧期間股價大幅增加導致公平價值變動增加47,500,000港元。於期內並無從相關投資收到股息。

^ The disposal of the securities was below 5% of all applicable ratios.

^ 出售證券低於所有適用百分比率的5%。



# Management Discussion and Analysis

## 管理層討論與分析

The Company believes that, to allocate certain capital to securities investment is a means of diversifying the Group's risk while a higher return in general can be improved which can in turn enhance the Company's value and is beneficial to the shareholders as a whole. These securities investments are categorised as equity instrument at fair value through other comprehensive income accordingly to Hong Kong Financial Reporting Standards and the Company consider to sell some or all of these investments when (i) there is a working capital need; (ii) shortfall of fund to repay the due debts; or (iii) a profitable return is achieved.

Save as disclosed above, no significant securities investments were made and no dividend was received from the above securities during the six months ended 30 June 2021.

### CAPITAL STRUCTURE

As at 30 June 2021, the total issued shares of the Company ("Shares") was 446,614,000 (31 December 2020: 446,614,000 Shares) at HK\$0.2 each.

### Fund Raising Activity

On 31 July 2018, the Company entered into a placing agreement with BaoQiao Partners Capital Limited ("BaoQiao", the "Placing Agent") pursuant to which the Company conditionally agreed to place, through the Placing Agent, on a best-effort basis, a maximum of 74,000,000 Shares under the general mandate granted by the shareholders of the Company at the annual general meeting held on 8 June 2018 to placees who and whose ultimate beneficial owners were third parties independent of and not connected with the Company and its connected persons as defined in the Listing Rules at a price of HK\$1.40 per share. The gross and net proceeds raised from the placing of a total of 74,000,000 Shares were approximately HK\$103.6 million and HK\$103.0 million respectively where the intended use of proceeds was for general working capital and future business and investment opportunities. Set out below is the table summarising (i) the net proceeds from the Placing; (ii) the intended use of proceeds from the Placing; (iii) the actual use of proceeds from the Placing as at 30 June 2021; and (iv) the remaining net proceeds from the Placing as at 30 June 2021.

本公司相信，將若干資本調配至證券投資，乃本集團分散風險之其中一個方法，同時整體回報可以提高，從而提升本公司之價值，整體上對股東有利。按香港財務報告準則，該等證券投資乃分類為按公平價值計入其他全面收益之股本工具。本公司考慮於(i)營運資金需求；(ii)資金不足以償還到期債務；或(iii)達到有利回報時出售部份或全部該等投資。

除上文所披露者外，於截至二零二一年六月三十日止六個月期間，並無作出主要證券投資及並無自上述證券收取股息。

### 資本架構

於二零二一年六月三十日，本公司之已發行股份（「股份」）總數為446,614,000股（二零二零年十二月三十一日：446,614,000股股份），每股面值為0.2港元。

### 集資活動

於二零一八年七月三十一日，本公司與寶橋融資有限公司（「寶橋」，即「配售代理」）訂立配售協議，據此，本公司已有條件同意，根據本公司股東於二零一八年六月八日舉行之股東週年大會授出之一般授權，透過配售代理以每股1.40港元之價格按竭盡所能基準向承配人配售最多74,000,000股股份。該等承配人及其最終實益擁有人為獨立於本公司及其關連人士（定義見上市規則）之第三方，且與彼等概無關連。配售合共74,000,000股股份之所得款項總額及所得款項淨額分別為約103,600,000港元及103,000,000港元，該等所得款項之擬定用途為一般營運資金及未來業務與投資機遇。下表概述(i) 配售事項所得款項淨額；(ii) 配售事項所得款項之擬定用途；(iii) 配售事項所得款項於二零二一年六月三十日之實際用途；及(iv) 配售事項於二零二一年六月三十日之餘下所得款項淨額。

# Management Discussion and Analysis

## 管理層討論與分析

No.	Net proceeds from the Placing	Intended use of proceeds from the Placing	Actual use of proceeds from the Placing as at 30 June 2021	Remaining net proceeds from the Placing as at 30 June 2021
號	配售事項所得款項淨額	配售事項所得款項之擬定用途	配售事項所得款項於二零二一年六月三十日之實際用途	配售事項於二零二一年六月三十日之餘下所得款項淨額
(i)	Approximately HK\$10 million	For general working capital in the daily operation of the Group	Fully utilized by the Group for general working capital in the daily operation	Not Applicable
(i)	約10,000,000港元	用於本集團日常營運中之一般營運資金	本集團已全數動用作日常營運中之一般營運資金	不適用
(ii)	Approximately HK\$93 million	For any potential investment opportunities as identified by the Group	Not yet utilized by the Group	Approximately HK\$93 million and is expected to be utilized by the end of 2021
(ii)	約93,000,000港元	用於本集團物色到之任何潛在投資機會	本集團尚未動用	約93,000,000港元，預期於二零二一年完結前動用
<b>Total</b>	<b>Approximately HK\$103 million</b>			
<b>總計</b>	<b>約103,000,000港元</b>			

As at 30 June 2021, the Group has not identified any suitable investment in line with the business strategies of the Group and it will continue to identify any further potential investment opportunities. Detailed schedule depends on the overall economic conditions, the development of the Company and market situation.

於二零二一年六月三十日，本集團尚無物色到任何符合本集團商業策略之適合投資項目，本集團將繼續物色任何其他潛在投資機會。詳細時間表視乎整體經濟狀況、本公司之發展及市場狀況而定。

In all, the Board would like to announce that there is no material change in the intended use of proceeds from the Placing as at 30 June 2021.

整體而言，董事會謹此宣佈，配售事項所得款項之擬定用途於二零二一年六月三十日並無重大變動。

Save as disclosed above, there was no fund raising activity taken place during the six months ended 30 June 2021.

除上文所披露者外，截至二零二一年六月三十日止六個月並無進行任何集資活動。



# Management Discussion and Analysis

## 管理層討論與分析

### CAPITAL COMMITMENTS AND CONTINGENT LIABILITY

As at 30 June 2021, the Group had no significant capital commitments (31 December 2020: nil). The Group had no significant contingent liabilities as at 30 June 2021 (31 December 2020: nil).

### MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES

Save as disclosed, the Group did not have any material acquisition or disposal of subsidiaries during the six months ended 30 June 2021.

### FUTURE PLANS FOR MATERIAL INVESTMENTS IN CAPITAL ASSETS

As at 30 June 2021, the Company had no plan for material investments in capital assets.

### CHARGE ON GROUP ASSETS

As at 30 June 2021, there was no charge on Group assets.

### 資本承擔及或然負債

於二零二一年六月三十日，本集團並無重大資本承擔(二零二零年十二月三十一日：無)。本集團於二零二一年六月三十日並無重大或然負債(二零二零年十二月三十一日：無)。

### 有關附屬公司之重大收購及出售

除所披露者外，本集團於截至二零二一年六月三十日止六個月並無進行任何有關附屬公司之重大收購或出售。

### 資本資產之重大投資未來計劃

於二零二一年六月三十日，本公司並無任何資本資產之重大投資計劃。

### 集團資產抵押

於二零二一年六月三十日，本集團概無資產抵押。

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

## 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2021  
截至二零二一年六月三十日止六個月

		(Unaudited) (未經審核)	
		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
	Notes 附註		
Turnover	營業額	6	15,555
Direct operating costs	直接經營成本		(5,515)
<b>Gross profit</b>	<b>毛利</b>		<b>10,040</b>
Other income	其他收入		706
Selling and distribution costs	銷售及分銷成本		(4,392)
Administrative expenses	行政費用		(12,375)
Reversal of impairment on trade and other receivables and loan receivables, net	貿易及其他應收款項以及應收貸款之減值撥回，淨額		206
Finance costs	財務費用	7	(592)
<b>Loss before income tax</b>	<b>除所得稅前虧損</b>	8	<b>(6,407)</b>
Income tax credit	所得稅抵免	9	16
<b>Loss for the period</b>	<b>本期間虧損</b>		<b>(6,391)</b>
<b>Other comprehensive income</b>	<b>其他全面收益</b>		
<i>Item that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益之項目：</i>		
Fair value gain/(loss) on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值收益／(虧損)		45,168
<b>Other comprehensive income for the period, net of tax</b>	<b>本期間其他全面收益，扣除稅項</b>		<b>45,168</b>
<b>Total comprehensive income for the period</b>	<b>本期間全面收益總額</b>		<b>38,777</b>

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

## 簡明綜合損益及其他全面收益表

For the six months ended 30 June 2021  
截至二零二一年六月三十日止六個月

		(Unaudited) (未經審核)	
		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
		Notes 附註	
<b>Loss for the period attributable to:</b>	以下人士應佔本期間虧損：		
Equity shareholders of the Company	本公司權益股東	<b>(6,194)</b>	(14,254)
Non-controlling interests	非控股權益	<b>(197)</b>	–
		<b>(6,391)</b>	(14,254)
<b>Total comprehensive income attributable to:</b>	以下人士應佔全面收益總額：		
Equity shareholders of the Company	本公司權益股東	<b>38,974</b>	(23,513)
Non-controlling interests	非控股權益	<b>(197)</b>	–
		<b>38,777</b>	(23,513)
<b>Loss per share</b>	<b>每股虧損</b>		
– Basic and diluted	– 基本及攤薄	10	(HK1.39 cents 港仙) (HK3.19 cents 港仙)

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

As at 30 June 2021  
於二零二一年六月三十日

			<b>At 30 June 2021</b> 於二零二一年 六月三十日 <b>(Unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
<b>ASSETS AND LIABILITIES</b>	<b>資產與負債</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	11	<b>182</b>	248
Right-of-use assets	使用權資產		<b>6,169</b>	4,398
Equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具		<b>78,703</b>	36,228
			<b>85,054</b>	40,874
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨		<b>618</b>	20
Trade receivables	貿易應收款項	12	<b>2,669</b>	2,358
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	12	<b>8,716</b>	11,096
Tax recoverable	可收回稅項		-	610
Loan receivables	應收貸款		<b>1,873</b>	13,220
Cash and cash equivalents	現金及現金等值項目		<b>99,087</b>	92,553
			<b>112,963</b>	119,857
<b>Current liabilities</b>	<b>流動負債</b>			
Contract liabilities	合約負債		<b>1,071</b>	1,159
Trade and other payables	貿易及其他應付款項		<b>6,886</b>	14,052
Amounts due to a director	應付一名董事款項		<b>1,093</b>	1,093
Other borrowing	其他借貸		<b>5,818</b>	5,818
Current portion of lease liabilities	租賃負債之即期部份		<b>1,754</b>	957
			<b>16,622</b>	23,079

# Condensed Consolidated Statement of Financial Position

## 簡明綜合財務狀況表

As at 30 June 2021  
於二零二一年六月三十日

		Notes 附註	At 30 June 2021 於二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	At 31 December 2020 於二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>96,341</b>	96,778
<b>Total assets less current liabilities</b>	<b>總資產減流動負債</b>		<b>181,395</b>	137,652
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Non-current portion of lease liabilities	租賃負債之非即期部份		<b>2,535</b>	544
			<b>2,535</b>	544
<b>Net assets</b>	<b>資產淨值</b>		<b>178,860</b>	137,108
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本	13	<b>89,323</b>	89,323
Reserves	儲備		<b>89,531</b>	47,582
Equity attributable to shareholders of the Company	本公司股東應佔權益		<b>178,854</b>	136,905
Non-controlling interests	非控股權益		<b>6</b>	203
<b>Total equity</b>	<b>權益總額</b>		<b>178,860</b>	137,108

# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2021  
截至二零二一年六月三十日止六個月

(Unaudited)  
(未經審核)

Six months ended 30 June  
截至六月三十日止六個月

		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
Net cash used in operating activities	經營業務所用現金淨額	<b>(6,686)</b>	(128)
Investing activities	投資業務		
Interest received	已收利息	<b>373</b>	876
Proceeds from disposals of equity instruments at fair value through other comprehensive income	出售按公平價值計入其他全面收益之股本工具之所得款項	<b>2,693</b>	–
Repayment of loan receivables	償還應收貸款	<b>11,640</b>	1,000
Net cash generated from investing activities	投資業務所得現金淨額	<b>14,706</b>	1,876
Financing activities	融資業務		
Interest paid on other borrowing	已付其他借貸利息	<b>(524)</b>	(437)
Repayments of principal portion of lease liabilities	償還租賃負債之本金部份	<b>(894)</b>	(2,891)
Interest paid on lease liabilities	已付租賃負債利息	<b>(68)</b>	(113)
Net cash used in financing activities	融資業務所用現金淨額	<b>(1,486)</b>	(3,441)



# Condensed Consolidated Statement of Cash Flows

## 簡明綜合現金流量表

For the six months ended 30 June 2021  
截至二零二一年六月三十日止六個月

(Unaudited)  
(未經審核)  
Six months ended 30 June  
截至六月三十日止六個月

		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
Net increase/(decrease) in cash and cash equivalents	現金及現金等值項目增加／(減少)淨額	6,534	(1,693)
Cash and cash equivalents at the beginning of the period	期初現金及現金等值項目	92,553	100,177
Cash and cash equivalents at the end of the period	期末現金及現金等值項目	99,087	98,484
Analysis of balances of cash and cash equivalents	現金及現金等值項目結餘分析		
Bank and cash balances	銀行及現金結餘	99,087	98,484

### MAJOR NON-CASH TRANSACTIONS

On 4 January 2021, the Group entered into a new lease agreement for the use of office premises for three years. On the lease commencement, the Group recognised HK\$3,663,000 of right-of-use assets and lease liabilities respectively.

### 重大非現金交易

於二零二一年一月四日，本集團訂立一份新租賃協議，以使用辦公室物業，為期三年。租賃開始時，本集團分別確認3,663,000港元的使用權資產及租賃負債。

# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 June 2021  
截至二零二一年六月三十日止六個月

		Attributable to equity shareholders of the Company 歸屬於本公司權益股東									
		Share capital 股本 HK\$'000 千港元 (Note 13) (附註13)	Share premium 股份溢價 HK\$'000 千港元	Investment revaluation reserve 投資重估儲備 HK\$'000 千港元	Employee compensation reserve 僱員賠償儲備 HK\$'000 千港元	Merger reserve 合併儲備 HK\$'000 千港元	Contributed surplus 繳入盈餘 HK\$'000 千港元	Accumulated loss 累計虧損 HK\$'000 千港元	Total 合計 HK\$'000 千港元	Non-controlling interests 非控股權益 HK\$'000 千港元	Total equity 權益合計 HK\$'000 千港元
Balance at 1 January 2021 (Audited)	於二零二一年一月一日之結餘 (經審核)	89,323	162,310	1,386	-	(43,897)	95,402	(167,619)	136,905	203	137,108
Share options granted	授出購股權	-	-	-	2,975	-	-	-	2,975	-	2,975
Transaction with equity shareholders	與權益股東之交易	-	-	-	2,975	-	-	-	2,975	-	2,975
Loss for the period	本期間虧損	-	-	-	-	-	-	(6,194)	(6,194)	(197)	(6,391)
Other comprehensive income: Change in fair value on equity instruments at fair value through other comprehensive income	其他全面收益： 按公平價值計入其他全面收益之股本工具之公平價值變動	-	-	45,168	-	-	-	-	45,168	-	45,168
Total comprehensive income for the period	本期間全面收益總額	-	-	45,168	-	-	-	(6,194)	38,974	(197)	38,777
Release of investment revaluation reserve upon disposals of equity instruments at fair value through other comprehensive income	出售按公平價值計入其他全面收益之股本工具時投資重估儲備回撥	-	-	7,153	-	-	-	(7,153)	-	-	-
Balance at 30 June 2021 (Unaudited)	於二零二一年六月三十日之結餘 (未經審核)	89,323	162,310	53,707	2,975	(43,897)	95,402	(180,966)	178,854	6	178,860

# Condensed Consolidated Statement of Changes in Equity

## 簡明綜合權益變動表

For the six months ended 30 June 2021  
截至二零二一年六月三十日止六個月

		Attributable to equity shareholders of the Company 歸屬於本公司權益股東							Non-controlling interests		Total equity
		Share capital	Share premium	Investment revaluation reserve	Employee compensation reserve	Merger reserve	Contributed surplus	Accumulated loss	Total	Non-controlling interests	Total equity
		股本	股份溢價	投資重估儲備	僱員賠償儲備	合併儲備	輸入盈餘	累計虧損	合計	非控股權益	權益合計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Note 13)									
		(附註13)									
Balance at 1 January 2020 (Audited)	於二零二零年一月一日之結餘 (經審核)	89,323	162,310	15,273	-	(43,897)	95,402	(145,057)	173,354	-	173,354
Loss for the period	本期間虧損	-	-	-	-	-	-	(14,254)	(14,254)	-	(14,254)
Other comprehensive income:	其他全面收益：										
Change in fair value on equity instruments at fair value through other comprehensive income	按公平價值計入其他全面收益之股本工具之公平價值變動	-	-	(9,259)	-	-	-	-	(9,259)	-	(9,259)
Total comprehensive income for the period	本期間全面收益總額	-	-	(9,259)	-	-	-	(14,254)	(23,513)	-	(23,513)
Balance at 30 June 2020 (Unaudited)	於二零二零年六月三十日之結餘 (未經審核)	89,323	162,310	6,014	-	(43,897)	95,402	(159,311)	149,841	-	149,841

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 1. BASIS OF PREPARATION

The Group's unaudited condensed consolidated financial statements for the six months ended 30 June 2021 have been prepared in accordance with the applicable disclosure requirements of Appendix 16 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and with Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

The unaudited condensed consolidated financial statements have been prepared under the historical cost convention, except for equity instruments that are measured at fair values. The condensed consolidated financial statements are unaudited but have been reviewed by the Company's audit committee.

### 2. PRINCIPAL ACCOUNTING POLICIES

The accounting policies used in preparing the unaudited condensed consolidated financial statements are consistent with those used in the annual financial statements for the year ended 31 December 2020 except for those that relate to new or amended standards or interpretations effective for the first time for periods beginning on or after 1 January 2021. Details of any changes in Hong Kong Financial Reporting Standards ("HKFRSs") are set out in note 3.

The Group has not early adopted the new or amended HKFRSs that have been issued but are not yet effective. The directors of the Company are currently assessing the impact of these new or amended HKFRSs but are not yet in a position to state whether they would have material financial impact on the Group's results of operations and financial position.

### 1. 編製基準

本集團截至二零二一年六月三十日止六個月之未經審核簡明綜合財務報表乃根據香港聯合交易所有限公司證券上市規則(「上市規則」)附錄十六之適用披露規定及香港會計師公會(「香港會計師公會」)頒佈之香港會計準則(「香港會計準則」)第34號「中期財務報告」而編製。

未經審核簡明綜合財務報表乃按照歷史成本慣例編製，惟權益工具按公平價值計量。簡明綜合財務報表未經審核，惟已由本公司之審核委員會審閱。

### 2. 主要會計政策

除有關於二零二一年一月一日或之後開始之期間首次生效之新訂立或經修訂準則或詮釋之會計政策外，編製未經審核簡明綜合財務報表所採用之會計政策與截至二零二零年十二月三十一日止年度之全年財務報表所採用者一致。有關香港財務報告準則(「香港財務報告準則」)之任何變動詳情載於附註3。

本集團並無提早採納已頒佈但尚未生效之新訂立或經修訂香港財務報告準則。本公司董事現正評估該等新訂立或經修訂香港財務報告準則之影響，惟尚未能斷定有關準則對本集團之營運業績及財務狀況會否產生重大財務影響。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 3. CHANGES IN HKFRSs

The HKICPA has issued a number of new or amended HKFRSs that are first effective for the current accounting period of the Group:

- Amendments to HKAS 39, HKFRS 4, HKFRS 7, HKFRS 9 and HKFRS 16: Interest Rate Benchmark Reform – Phase 2
- Amendment to HKFRS 16: COVID-19 Related Rent Concessions

The application of these new or amended HKFRSs did not result in significant changes to the Group's accounting policies, presentation of the Group's unaudited condensed consolidated financial statements and amounts reported for the current period and prior years.

### 4. USE OF JUDGEMENTS AND ESTIMATES

In preparing this unaudited condensed consolidated financial statements, the significant judgements made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to 2020 consolidated annual financial statements.

### 3. 會計政策變動

香港會計師公會已頒佈多項於本集團本會計期間首次生效之新訂立或經修訂香港財務報告準則：

- 香港會計準則第39號、香港財務報告準則第4號、香港財務報告準則第7號、香港財務報告準則第9號及香港財務報告準則第16號之修訂：利率基準改革－第二階段
- 香港財務報告準則第16號之修訂：COVID-19相關租金寬減

應用該等新訂立或經修訂香港財務報告準則並無導致本集團之會計政策、本集團未經審核簡明綜合財務報表之呈列以及就本期間及過往年度呈報之金額出現重大變動。

### 4. 運用判斷及估計

於編製本未經審核簡明綜合財務報表時，管理層於應用本集團會計政策時所作出之重大判斷及估計不確定因素之主要來源與二零二零綜合年全年財務報表所應用者相同。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION

The executive director has identified the Group has two reportable and operating segments, which include provision of advertising services and sales of medical and health products respectively.

### 5. 分部資料

執行董事已劃分本集團有兩個可呈報及經營分部，分別包括提供廣告服務和銷售醫療及保健產品。

		Advertising – Recruitment 廣告 – 招聘		Sales of medical and health products 銷售醫療及保健產品		Total 合計	
		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue – External sales	收益 – 對外銷售	12,393	8,391	3,162	–	15,555	8,391
Reportable segment profit/(loss)	可呈報分部收益/(虧損)	574	(9,844)	(401)	–	173	(9,844)
<b>Amounts included in the measure of segment profit or loss:</b>	<b>計入分部損益計量的 金額：</b>						
Depreciation and amortisation (Reversal)/provision of impairment on trade and other receivables and loan receivables, net	折舊及攤銷 貿易及其他應收款項以及 應收貸款之(撥回)/ 減值撥備，淨額	1,094	993	–	–	1,094	993
Interest income	利息收入	(204)	26	–	–	(204)	26
		(51)	(203)	–	–	(51)	(203)

There is no inter-segment revenue earned by the segments in both periods.

於兩個期間內分部並無賺取分部間收益。



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION (Continued)

### 5. 分部資料(續)

	Advertising – Recruitment 廣告 – 招聘		Sales of medical and health products 銷售醫療及保健產品		Total 合計	
	30 June 2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元	30 June 2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Reportable segment assets 可呈報分部資產	12,827	17,278	1,573	472	14,400	17,750
Reportable segment liabilities 可呈報分部負債	7,765	10,327	1,172	435	8,937	10,762

#### Six months ended 30 June

截至六月三十日止六個月

		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
Reportable segment profit/(loss) 可呈報分部收益/(虧損)		173	(9,844)
Unallocated corporate income 未分配企業收入		529	3,576
Unallocated corporate expenses* 未分配企業費用*		(6,517)	(7,635)
Finance costs 財務費用		(592)	(499)
Loss before income tax 除所得稅前虧損		(6,407)	(14,402)

\* Unallocated corporate expenses included staff costs, depreciation and legal and professional fee.

\* 未分配企業費用包括員工成本、折舊以及法律及專業費用。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION (Continued)

### 5. 分部資料(續)

		<b>30 June 2021</b> 二零二一年 六月三十日 <b>(Unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) <b>HK\$'000</b> 千港元
Reportable segment assets	可呈報分部資產	<b>14,400</b>	17,750
Property, plant and equipment	物業、廠房及設備	<b>155</b>	214
Equity instrument at fair value through other comprehensive income	按公平價值計入其他全面 收益之股本工具	<b>78,703</b>	36,228
Right-of-use assets	使用權資產	<b>2,762</b>	3,587
Loan receivables	應收貸款	<b>1,873</b>	1,812
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	<b>7,000</b>	9,210
Cash and cash equivalents	現金及現金等值項目	<b>93,123</b>	91,929
Other corporate assets	其他企業資產	<b>1</b>	1
<b>Group assets</b>	<b>集團資產</b>	<b>198,017</b>	160,731
Reportable segment liabilities	可呈報分部負債	<b>8,937</b>	10,762
Amounts due to a director	應付一名董事款項	<b>1,093</b>	1,093
Other borrowing	其他借貸	<b>5,818</b>	5,818
Lease liabilities	租賃負債	<b>444</b>	643
Other payables and accruals	其他應付款項及應計開支	<b>2,865</b>	5,302
Other corporate liabilities	其他企業負債	-	5
<b>Group liabilities</b>	<b>集團負債</b>	<b>19,157</b>	23,623

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5. SEGMENT INFORMATION (Continued)

The Group's revenue from external customers and its non-current assets other than financial instruments are in the following geographical area.

### 5. 分部資料(續)

本集團來自外界客戶之收益及其非流動資產(不包括財務工具)來自以下地區。

		Revenue from external customers 來自外界客戶之收益		Non-current assets 非流動資產	
		Six months ended 30 June 截至六月三十日止六個月		30 June 31 December	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Hong Kong (domicile)	香港(主體所在地)	15,555	8,391	6,351	4,646

Sales by geographical market is analysed based on the location of customers and the geographical location of non-current assets is based on the physical location of the assets.

按地區市場劃分之銷售乃根據客戶所在地而分析及非流動資產之地理位置乃基於資產實際所在地。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 6. TURNOVER

The principal activities of the Group are provision of advertising services and sales of medical and health products.

### 6. 營業額

本集團之主要業務為提供廣告服務及銷售醫療及保健產品。

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue from contracts with customers within the scope of HKFRS 15:	於香港財務報告準則第15號範圍內來自客戶合約之收益：		
Advertising income – Recruitment	廣告收入 – 招聘	12,393	8,391
Sales of medical and health products	銷售醫療及保健產品	3,162	–
		<b>15,555</b>	8,391

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 6. TURNOVER (Continued)

In the following table, revenue is disaggregated by primary geographical market, major products and service lines and timing of revenue recognition.

### 6. 營業額(續)

於下表，收益按主要地區市場、主要產品及服務鏈以及收益確認時間分拆。

		Advertising – Recruitment 廣告 – 招聘		Sales of medical and health products 銷售醫療及保健產品		Total 合計	
		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元	2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
<b>Primary geographical market</b>	<b>主要地區市場</b>						
Hong Kong	香港	12,393	8,391	3,162	–	15,555	8,391
<b>Major products and service lines</b>	<b>主要產品及服務鏈</b>						
Provision of advertising services – Recruitment	提供廣告服務 – 招聘	12,393	8,391	–	–	12,393	8,391
Sales of medical and health products	銷售醫療及保健產品	–	–	3,162	–	3,162	–
		12,393	8,391	3,162	–	15,555	8,391
<b>Timing of revenue recognition</b>	<b>收益確認時間</b>						
At point in time	於某一時間點	–	–	3,162	–	3,162	–
Transferred over time	在一段時間轉讓	12,393	8,391	–	–	12,393	8,391
		12,393	8,391	3,162	–	15,555	8,391

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 7. FINANCE COSTS

### 7. 財務費用

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
Interest charges on other borrowing with repayment on demand clause	其他借貸之利息支出， 當中包含須按要求還款之條款	524	437
Interest on lease liabilities	租賃負債利息	68	113
		<b>592</b>	550



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 8. LOSS BEFORE INCOME TAX

Loss before income tax has been arrived at after charging/  
(crediting):

### 8. 除所得稅前虧損

除所得稅前虧損已扣除／(計入)下列各項：

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	66	414
Depreciation of right-of-use assets	使用權資產之折舊	1,911	1,723
Employee benefit expense	僱員福利開支	10,866	15,539
Exchange loss	匯兌虧損	46	159
Gain on disposals of property, plant and equipment	出售物業、廠房及設備之收益	-	(177)
Reversal of impairment on trade and other receivables and loan receivables, net	貿易及其他應收款項以及應收貸款之減值撥回，淨額	(206)	(104)
Low-value assets leases expenses	低價值資產租賃開支	-	11
Interest income	利息收入	(496)	(939)
Cost of inventories recognised in direct operating costs	確認於直接經營成本的存貨成本	2,510	-

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 9. INCOME TAX CREDIT

The amount of income tax credit to the unaudited condensed consolidated statement of profit or loss and other comprehensive income represents:

		<b>Six months ended 30 June</b> 截至六月三十日止六個月	
		<b>2021</b> 二零二一年 <b>(Unaudited)</b> (未經審核) <b>HK\$'000</b> 千港元	<b>2020</b> 二零二零年 (Unaudited) (未經審核) <b>HK\$'000</b> 千港元
Hong Kong profits tax:	香港利得稅：		
Over provision in respect of prior years	有關過往年度之超額撥備	<b>16</b>	148
Income tax credit	所得稅抵免	<b>16</b>	148

On 21 March 2018, Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduced the two-tiered profits tax rates regime. The Bill was effective on 28 March 2018. Under the two-tiered profits tax rates regime, the first HK\$2 million of profits of qualifying corporations is taxed at 8.25%, and profits above HK\$2 million is taxed at 16.5%. The profits of group entities in Hong Kong that are not qualifying for the two-tiered profits tax rates regime continue to be taxed at a flat rate of 16.5%.

Hong Kong profits tax is levied at 8.25% on the first HK\$2 million of the estimated assessable profits and at 16.5% on those above HK\$2 million on a qualified entity applied two-tiered profit tax rate regime.

No Hong Kong profits tax had been provided as the Group had sufficient tax loss brought forward to set off against the estimated assessable profits during the six months ended 30 June 2021.

No Hong Kong profit tax had been provided as the Group had no assessable profits arising in Hong Kong during the six months ended 30 June 2020.

### 9. 所得稅抵免

在未經審核簡明綜合損益及其他全面收益表中計入之所得稅抵免金額指：

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」，其引入兩級制利得稅率制度)。條例草案於二零一八年三月二十八日生效。根據兩級制利得稅率制度，合資格公司首2,000,000港元之溢利按8.25%之稅率課稅，而超過2,000,000港元之溢利會按16.5%之稅率課稅。不符合兩級制利得稅率制度資格之香港集團實體之溢利繼續按16.5%之劃一稅率課稅。

合資格實體採用兩級制利得稅率制度繳納香港利得稅，首2,000,000港元之估計應課稅溢利按8.25%繳稅，而超過2,000,000港元之估計應課稅溢利則按16.5%繳稅。

截至二零二一年及二零二零年六月三十日止六個月，並無計提香港利得稅，因為本集團有充足結轉稅務虧損以抵銷估計應課稅溢利。

於截至二零二零年六月三十日止六個月，由於本集團未有於香港產生應課稅溢利，故並無就香港利得稅計提撥備。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 10. LOSS PER SHARE

The calculation of basic and diluted loss per share for the six months ended 30 June 2021 is based on the loss for the period attributable to equity shareholders of the Company of HK\$6,194,000 (six months ended 30 June 2020: HK\$14,254,000) and the weighted average of 446,614,000 ordinary shares (six months ended 30 June 2020: 446,614,000 shares) in issue during the interim period.

For the six months ended 30 June 2021, diluted loss per share attributable to equity shareholders of the Company are the same as basic loss per share as the impact of the exercise of share options was anti-dilutive.

For the six months ended 30 June 2020, basic and diluted loss per share attributable to equity shareholders of the Company were the same as the Company did not have any dilutive equity instruments throughout the period.

### 11. PROPERTY, PLANT AND EQUIPMENT

The movements during the period are:

Net book amount as at 1 January 2021 (Audited)	於二零二一年一月一日之賬面淨值 (經審核)	248
Depreciation	折舊	(66)
Net book amount as at 30 June 2021 (Unaudited)	於二零二一年六月三十日之賬面淨值 (未經審核)	182

### 10. 每股虧損

截至二零二一年六月三十日止六個月的每股基本及攤薄虧損乃根據本公司權益股東應佔期內虧損6,194,000港元(截至二零二零年六月三十日止六個月: 14,254,000港元)及中期期間已發行的446,614,000股(截至二零二零年六月三十日止六個月: 446,614,000股)普通股的加權平均數計算。

截至二零二一年六月三十日止六個月,本公司權益股東應佔每股攤薄虧損與每股基本虧損相同,因為行使購股權的影響為反攤薄。

截至二零二一年六月三十日止六個月,本公司權益股東應佔每股基本及攤薄虧損相同,因為整個期間本公司並無任何攤薄股權工具。

### 11. 物業、廠房及設備

於本期間之變動如下:

**Property,  
plant and  
equipment**  
物業、  
廠房及設備  
HK\$'000  
千港元

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 12. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

The Group allows a credit period from 7 days to 120 days (31 December 2020: 7 days to 120 days) to its trade customers.

Aging analysis of trade receivables as at 30 June 2021, based on invoice date and net of provisions, is as follows:

### 12. 貿易及其他應收款項、按金及預付款

本集團給予其貿易客戶7天至120天(二零二零年十二月三十一日：7天至120天)之信貸期。

於二零二一年六月三十日之貿易應收款項按發票日期及扣除撥備後之賬齡分析如下：

		<b>30 June 2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
0 – 30 days	0至30天	<b>2,578</b>	2,269
31 – 60 days	31至60天	<b>91</b>	85
61 – 90 days	61至90天	–	4
Total trade receivables	貿易應收款項總額	<b>2,669</b>	2,358
Other receivables, deposits and prepayments	其他應收款項、按金及預付款	<b>8,716</b>	11,096
		<b>11,385</b>	13,454

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 13. SHARE CAPITAL

### 13. 股本

		No. of shares 股份數目	
		'000 千股	HK\$'000 千港元
Authorised:	法定：		
Ordinary shares of HK\$0.20 each	每股面值0.20港元之普通股		
At 1 January 2020,	於二零二零年一月一日、		
31 December 2020,	二零二零年十二月三十一日、		
1 January 2021 and	二零二一年一月一日及		
30 June 2021	二零二一年六月三十日	<b>5,000,000</b>	<b>1,000,000</b>
Issued and fully paid:	已發行及繳足：		
At 1 January 2020,	於二零二零年一月一日、		
31 December 2020,	二零二零年十二月三十一日、		
1 January 2021 and	二零二一年一月一日及		
30 June 2021	二零二一年六月三十日	<b>446,614</b>	<b>89,323</b>

### 14. SHARE-BASED EMPLOYEE COMPENSATION

### 14. 以股份支付之僱員薪酬

On 22 January 2021 (the "Date of Grant"), 22,300,000 share options (six months ended 30 June 2020: nil) were granted to several grantees including Mr. Tsang Hing Bun, Executive Director and Mr. Yiu Yu Cheung, Non-executive Director at the exercise price of HK\$0.38 per share, which represents the higher of (i) the closing price of HK\$0.38 per share as stated in the daily quotations sheet issued by The Stock Exchange of Hong Kong Limited on the Date of Grant and (ii) the average closing price of HK\$0.38 per share as stated in the daily quotations sheets issued by The Stock Exchange of Hong Kong Limited for the five business days immediately preceding the Date of Grant, under the Company's share option scheme. Each option gives the holders the right to subscribe for one ordinary share of the Company. The share options are exercisable from 22 January 2021 to 21 January 2023 and have no vesting period.

No options were exercised during the six months ended 30 June 2021 (six months ended 30 June 2020: nil).

For the six months ended 30 June 2021, the Group recognised total expense of HK\$2,975,000 (six months ended 30 June 2020: nil) in relation to the share options.

於二零二一年一月二十二日（「授出日期」），根據本公司購股權計劃，22,300,000份購股權（截至二零二零年六月三十日止六個月：無）已授予若干承授人，包括執行董事曾慶贊先生及非執行董事姚宇翔先生，行使價為每股0.38港元，為(i)股份於授出日期在香港聯合交易所有限公司每日報價表所報收市價每股0.38港元；及(ii)緊接授出日期前五個營業日在香港聯合交易所有限公司每日報價表所報平均收市價每股0.38港元（以較高者為準）。各份購股權的持有人均有權認購本公司的一股普通股。購股權可於二零二一年一月二十二日至二零二三年一月二十一日行使且並無歸屬期。

截至二零二一年六月三十日止六個月並無購股權獲行使（截至二零二零年六月三十日止六個月：無）。

截至二零二一年六月三十日止六個月，本集團就購股權確認總開支2,975,000港元（截至二零二零年六月三十日止六個月：無）。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 15. DIVIDENDS

No interim dividend was declared in respect of the six months ended 30 June 2021 and 2020.

### 16. CAPITAL COMMITMENTS

As at 30 June 2021, there were no capital commitment contracted but not provided for (31 December 2020: nil).

### 17. RELATED PARTY TRANSACTIONS

#### (a) Related party transactions

Transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Save as disclosed elsewhere in the unaudited condensed consolidated financial statements, details of significant transactions between the Group and other related parties for the six months ended 30 June 2021 are disclosed as follows:

### 15. 股息

截至二零二一年及二零二零年六月三十日止六個月並無宣派中期股息。

### 16. 資本承擔

於二零二一年六月三十日，本集團並無擁有已訂約但未撥備的資本承擔(二零二零年十二月三十一日：無)。

### 17. 有關連人士交易

#### (a) 有關連人士交易

本公司與屬本公司有關連人士之附屬公司之交易已於綜合賬目時對銷，且並無於本附註內披露。除未經審核簡明綜合財務報表其他部份披露者外，本集團與其他有關連人士於截至二零二一年六月三十日止六個月進行之重大交易詳情披露如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
	Notes 附註		
Professional fees paid to a related company	已付專業費用予一間關聯公司 (i)	630	580
Licenses fee income received from a related company	已收一間有關連公司之特許權費收入 (ii)	-	(2,610)
Gain on disposals of property, plant and equipment to a related company	向一間有關連公司出售物業、廠房及設備之收益 (iii)	-	(177)



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 17. RELATED PARTY TRANSACTIONS (Continued)

#### (a) Related party transactions (Continued)

Notes:

- (i) During the six months ended 30 June 2021, professional fees were paid to a related company, in which Mr. Tsang Hing Bun, a director of the Company, is a director and has control over this company, for providing company secretary services. The service charges were determined at the market rate at the date when the service was provided.
- (ii) On 24 January 2019, the Company entered into a licensing agreement (the "Licence Agreement") with Kingkey Enterprise Hong Kong Limited ("Kingkey Enterprise") (as Licensors) and UKF Management Limited (currently known as "Kingkey Management Limited") ("KKM") (as Licensee), a wholly owned subsidiary of UKF (Holdings) Limited (currently known as "Kingkey Financial International (Holdings) Limited") ("KKFI"), the issued shares of which are primary listed on the Main Board of the Stock Exchange (Stock Code: 1468), where the Licensors agreed to lease certain areas of the office premises of 44/F, Office Tower, Convention Plaza, 1 Harbour Road, Wan Chai, Hong Kong to Licensee for the period from 24 January 2019 to 15 May 2020 (both days inclusive), at a monthly rent of HK\$580,000. As Kingkey Enterprise is wholly-owned by Mr. Chen Jiajun, substantial shareholder of the Company, holding 21.28% interest of the Company and also a substantial shareholder of KKFI, therefore Kingkey Enterprise and UKF are related parties of the Company. Leasing income was charged at the market rate at the date when the Licence Agreement was entered.
- (iii) During the six months ended 30 June 2020, the Company disposed certain property, plant and equipment to KKFI, a wholly owned subsidiary of KKFI with a consideration of HK\$2,910,000. The consideration was determined by an arms-length negotiation with reference to the net book value of the property, plant and equipment on the contract date.

### 17. 有關連人士交易(續)

#### (a) 有關連人士交易(續)

附註：

- (i) 截至二零二一年六月三十日止六個月，已付專業費用予關連公司（本公司董事曾慶贊先生亦為該公司董事及擁有控制權），以提供公司秘書服務。服務酬金乃根據提供服務日期時之市價釐定。
- (ii) 於二零一九年一月二十四日，本公司與京基實業香港有限公司（「京基實業」）（作為特許人）及英裘企業管理有限公司（現稱「京基企業管理有限公司」）（「京基企業管理」）（作為獲特許人，英裘（控股）有限公司，現稱「京基金融國際（控股）有限公司」（「京基金融國際」），其已發行股份於聯交所主板第一上市（股份代號：1468）之全資附屬公司）訂立特許協議（「特許協議」），據此，特許人同意於二零一九年一月二十四日至二零二零年五月十五日（包括首尾兩日）期間向獲特許人租出香港灣仔港灣道1號會展廣場辦公大樓44樓之辦公室物業之若干面積，每月租金為580,000港元。由於京基實業由本公司主要股東陳家俊先生全資擁有，彼持有本公司21.28%之權益，且為京基金融國際之主要股東，故京基實業及英裘為本公司之有關連人士。租賃收入乃按訂立特許協議日期之市場資率支收。
- (iii) 截至二零二零年六月三十日止六個月，本公司出售若干物業、廠房及設備予京基企業管理（京基金融國際之全資附屬公司），代價為2,910,000港元。該代價乃按公平原則磋商，並參考物業、廠房及設備於合約日期之賬面淨值而釐定。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 17. RELATED PARTY TRANSACTIONS (Continued)

#### (b) Amounts due from/(to) a related party

At the end of the reporting period, the Group had the following balance with a related party:

		<b>30 June 2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Included in other receivables: Kingkey Management Limited (note)	計入其他應收款項： 京基企業管理有限公司(附註)	<b>606</b>	2,910
Included in other payables: Kingkey Enterprise Hong Kong Limited (note)	計入其他應付款項： 京基實業香港有限公司(附註)	<b>(2,014)</b>	(2,014)

Note: Amounts due from/(to) a related party is unsecured, interest free and expected to be recovered/settled within one year.

### 17. 有關連人士交易(續)

#### (b) 應收/(應付)有關連人士款項

於報告期末，本集團與有關連人士之結餘如下：

		<b>30 June 2021 二零二一年 六月三十日 (Unaudited) (未經審核) HK\$'000 千港元</b>	31 December 2020 二零二零年 十二月三十一日 (Audited) (經審核) HK\$'000 千港元
Included in other receivables: Kingkey Management Limited (note)	計入其他應收款項： 京基企業管理有限公司(附註)	<b>606</b>	2,910
Included in other payables: Kingkey Enterprise Hong Kong Limited (note)	計入其他應付款項： 京基實業香港有限公司(附註)	<b>(2,014)</b>	(2,014)

附註：應收/(應付)有關連人士款項屬無抵押、免息及預期將於一年內收回/支付。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 17. RELATED PARTY TRANSACTIONS (Continued)

#### (c) Compensation of key management personnel

The directors of the Company were considered to be key management personnel of the Group. The remuneration of key management personnel is determined by the remuneration committee having regard to the performance of individuals and market trends.

### 17. 有關連人士交易(續)

#### (c) 主要管理人員補償

本公司董事為本集團主要管理人員。主要管理人員之酬金乃由薪酬委員會經考慮個別人士之表現及市場趨勢後釐定。

		Six months ended 30 June 截至六月三十日止六個月	
		2021 二零二一年 (Unaudited) (未經審核) HK\$'000 千港元	2020 二零二零年 (Unaudited) (未經審核) HK\$'000 千港元
Short-term employee benefits	短期僱員福利	795	763
Equity-settled share-based payments	以權益結算的股份支付	1,190	–
		<b>1,985</b>	763

### 18. DISPOSAL OF MATERIAL SUBSIDIARIES

On 6 June 2019, the Group disposed its entire interests in the Disposal Group, which was engaged in provision of advertising services, to an independent third party at the consideration of HK\$34,750,000 that shall be satisfied by the allotment and issue of the shares in three tranches at the issue price of HK\$0.2 per share of the purchaser to the Group or its designated nominees in accordance with the terms and conditions of the sales and disposal agreement.

The first tranche consideration at fair value of approximately HK\$9,846,000 was received on 6 June 2019. The second and third tranche considerations are regarded as contingent consideration and will be receivable upon the condition, as stated in the terms and conditions of the sales and disposal agreement, are met.

### 18. 出售重大附屬公司

於二零一九年六月六日，本集團出售其於出售集團之全部權益，出售集團從事向獨立第三方提供廣告服務，代價為34,750,000港元，支付方式將為根據銷售及出售協議之條款及條件，按發行價每股買方股份0.2港元分三批向本集團或其指定代理人配發及發行股份。

第一批代價於二零一九年六月六日收到，公平價值約為9,846,000港元。第二批及第三批代價被視為或然代價，待銷售及出售協議之條款及條件所述之條件獲達成時收取。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 18. DISPOSAL OF MATERIAL SUBSIDIARIES

(Continued)

In 2020, in light of the COVID-19 outbreak in the PRC, both the purchaser and the exclusive advertising contract holder are unable to ascertain with reasonable certainty the date of finalising the extension term of the exclusive advertising contract, it is mutually agreed between the Company and the purchaser that the terms of the consideration relating to the second tranche consideration shares issue date and the third tranche consideration shares issue date are revised to be paid (i) on or before 15 July 2022; and (ii) on or before 15 July 2023, respectively.

### 19. CONTINGENT LIABILITIES

As at 30 June 2021, the Group had no significant contingent liabilities (31 December 2020: nil).

### 20. EVENT AFTER REPORTING DATE

Pursuant to a special resolution by the shareholders passed on 15 July 2021, the Certificate of Incorporation of Change of Name was issued by the Registrar of Companies in Bermuda on 16 July 2021. With effective from 26 August 2021, the English name of the Company has been changed from “KK Culture Holdings Limited” to “Kingkey Intelligence Culture Holdings Limited” and the Chinese name “京基智慧文化控股有限公司” has been adopted in place of “KK文化控股有限公司”.

### 18. 出售重大附屬公司(續)

於二零二零年，鑑於中國爆發2019冠狀病毒病疫情，買方及獨家廣告合約持有人均無法合理肯定地確定獨家廣告合約延長期限的最終確定日期，本公司與買方共同協定，有關第二批代價股份發行日及第三批代價股份發行日的代價條款已修訂為：分別(i)於二零二二年七月十五日或之前支付；及(ii)於二零二三年七月十五日或之前支付。

### 19. 或然負債

於二零二一年六月三十日，本集團並無重大或然負債(二零二零年十二月三十一日：無)。

### 20. 報告日後事項

根據股東於二零二一年七月十五日通過的特別決議案，百慕達公司註冊處處長已於二零二一年七月十六日發出更改名稱註冊證書。自二零二一年八月二十六日起，本公司的英文名稱由「KK Culture Holdings Limited」更改為「Kingkey Intelligence Culture Holdings Limited」，並採納中文名稱「京基智慧文化控股有限公司」以取代「KK文化控股有限公司」。

# Other Disclosures

## 其他披露

### DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS IN SECURITIES

As at 30 June 2021, the interests and short positions of the directors and chief executives of the Company in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or otherwise notified to the Company and the Stock Exchange of Hong Kong Limited (the "Stock Exchange") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers in Appendix 10 of the Listing Rules (the "Model Code"), were as follows:

#### Long position in the shares of the Company

### 董事及最高行政人員於證券之權益

於二零二一年六月三十日，本公司董事及最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)之股份、相關股份或債權證中擁有根據證券及期貨條例第352條須予存置之登記冊所記錄之權益及淡倉，或根據上市規則附錄十上市發行人董事進行證券交易的標準守則(「標準守則」)須知會本公司及香港聯合交易所有限公司(「聯交所」)之權益及淡倉如下：

#### 於本公司股份之好倉

Name	Nature of Interest	Number of Shares	Approximate Percentage in the Issued Share Capital of the Company 佔本公司已發行股本之概約百分比
姓名	權益性質	股份數目	
Mr. YIU Yu Cheung 姚宇翔先生	Beneficial owner 實益擁有人	3,330,000	0.75%
Mr. TSANG Hing Bun 曾慶贊先生	Beneficial owner 實益擁有人	500,000	0.11%

### Long position in underlying shares or equity derivatives of the Company 於本公司相關股份或權益衍生工具之好倉

Name	Nature of Interest	Share Options	Approximate Percentage in the Issued Share Capital of the Company	Approximate Percentage in the Issued Share Capital of the Company Assuming all Options are Exercised
姓名	權益性質	購股權	佔本公司已發行股本之概約百分比	購股權獲行使，佔本公司已發行股本之概約百分比
Mr. TSANG Hing Bun 曾慶贊先生	Beneficial owner 實益擁有人	4,460,000	1.00%	0.98%
Mr. YIU Yu Cheung 姚宇翔先生	Beneficial owner 實益擁有人	4,460,000	1.00%	0.98%

Save as disclosed above, as at 30 June 2021, neither of the Directors nor the chief executives of the Company had interests or short positions in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the SFO) which (i) 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 and short positions which they are taken or deemed to have under such provisions of the SFO); or (ii) were recorded in the register required to be kept under section 352 of the SFO; or (iii) had to be notified to the Company and the Stock Exchange pursuant to the Model Code.

除上文所披露者外，於二零二一年六月三十日，概無董事或本公司最高行政人員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、相關股份及債權證中擁有(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（包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益及淡倉）；或(ii)已記錄於根據證券及期貨條例第352條須予存置之登記冊之權益或淡倉；或(iii)根據標準守則須知會本公司及聯交所之權益或淡倉。



## Other Disclosures 其他披露

### SHARE OPTIONS

The Company has adopted a share option scheme approved by a resolution passed by the shareholders of the Company on 29 December 2015, under which it may grant options to directors, employees, any advisors and service providers of any member of the Group to subscribe for shares in the Company.

On 22 January 2021, a total of 22,300,000 share options were granted to several grantees at the exercise price of \$0.38 each to subscribe for up to 22,300,000 ordinary shares of par value at HK\$0.2 each of the Company. Of which, 8,920,000 share options were granted to Mr. Tsang Hing Bun, Executive Director, and Mr. Yiu Yu Cheung, Non-executive Director, where each of them was granted 4,460,000 share options. Each share option was eligible for subscription of one share of the Company. The share options are exercisable from 22 January 2021 to 21 January 2023 and have no vesting period.

As at 30 June 2021, 22,300,000 share options were outstanding. Saved as disclosed, for the six months ended 30 June 2021, no share option was granted, exercised, lapsed or cancelled.

### 購股權

本公司已採納本公司股東於二零一五年十二月二十九日通過決議案批准之購股權計劃，據此，本公司可向本集團任何成員公司之董事、僱員、任何顧問及服務供應商授出購股權以認購本公司股份。

於二零二一年一月二十二日，合共22,300,000份購股權授予數名承授人，行使價為每股0.38港元，可用作認購最多22,300,000股每股面值0.2港元之本公司普通股。其中，8,920,000份購股權授予執行董事曾慶贊先生及非執行董事姚宇翔先生，各人均獲授予4,460,000份購股權。每份購股權可用作認購一股本公司股份。購股權可於二零二一年一月二十二日至二零二三年一月二十一日期間行使，不設歸屬期。

於二零二一年六月三十日，22,300,000份購股權尚未行使。除所披露者外，截至二零二一年六月三十日止六個月，概無購股權獲授出、行使、失效或註銷。

## SUBSTANTIAL SHAREHOLDERS

As at 30 June 2021, so far as was known to the directors and chief executive of the Company the following persons (other than a director or chief executive of the Company) had or were deemed to have, interests or short positions in the shares or underlying shares of the Company being 5% or more in the issued share capital of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

### Long position in shares of the Company

Name	Nature of Interest	Number of Shares	Approximate Percentage in the Issued Share Capital of the Company
名稱	權益性質	股份數目	佔本公司已發行股本之概約百分比
Upsky Global Limited (Note 1) 立天環球有限公司(附註1)	Beneficial owner 實益擁有人	123,037,657	27.55%
Champion Ease Group Limited (Note 2) 冠逸集團有限公司(附註2)	Beneficial owner 實益擁有人	74,000,000	16.57%
Polaris Investment Management Limited (Note 3)(附註3)	Beneficial owner 實益擁有人	30,248,828	6.77%

Notes:

- Upsky Global Limited is wholly and beneficially owned by Mr. Chen Jiajun.
- Champion Ease Group Limited is interested as to 50% by each of Ms. Zhan Meiqing and Mr. Liu Guoliang.
- Polaris Investment Management Limited is wholly and beneficially owned by Mr. Liu Gary Wei.

Save as disclosed above, as at 30 June 2021, the Company had not been notified of any other person (other than a director or chief executive of the Company) who had an interest or short position in the shares, underlying shares or debentures of the Company and was required to be recorded in the register required to be kept by the Company under Section 336 of the SFO.

## 主要股東

於二零二一年六月三十日，就本公司董事及最高行政人員所知，以下人士(不包括本公司之董事或最高行政人員)於本公司之股份或相關股份中擁有或被視為擁有本公司根據證券及期貨條例第336條須予存置之登記冊所記錄佔本公司已發行股本5%或以上之權益或淡倉：

### 於本公司股份之好倉

Name	Nature of Interest	Number of Shares	Approximate Percentage in the Issued Share Capital of the Company
名稱	權益性質	股份數目	佔本公司已發行股本之概約百分比
Upsky Global Limited (Note 1) 立天環球有限公司(附註1)	Beneficial owner 實益擁有人	123,037,657	27.55%
Champion Ease Group Limited (Note 2) 冠逸集團有限公司(附註2)	Beneficial owner 實益擁有人	74,000,000	16.57%
Polaris Investment Management Limited (Note 3)(附註3)	Beneficial owner 實益擁有人	30,248,828	6.77%

附註：

- 立天環球有限公司由陳家俊先生全資實益擁有。
- 冠逸集團有限公司由詹美清女士及劉國梁先生各自擁有50%之權益。
- Polaris Investment Management Limited由劉維先生全資實益擁有。

除上文所披露者外，於二零二一年六月三十日，本公司並無獲知會任何其他人士(不包括本公司之董事或最高行政人員)於本公司之股份、相關股份或債權證中擁有須記錄於本公司根據證券及期貨條例第336條須予存置之登記冊之權益或淡倉。



## Other Disclosures 其他披露

### CONTINUING CONNECTED TRANSACTIONS

During the six months ended 30 June 2021, the Group has not entered into any connected transactions or continuing connected transaction for the year which are required to disclose pursuant to Chapter 14A of the Listing Rules. Meanwhile, the Company has the necessary internal controls in place to ensure that the terms of all connected or continuing connected transactions, if any, are fair and reasonable and in the interest of the Company and Shareholders as a whole.

### PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30 June 2021, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares.

### CODE ON CORPORATE GOVERNANCE PRACTICES

In the opinion of the Board, the Company has complied with the code provisions set out in the Corporate Governance Code and Corporate Governance Report (the "Code Provision") contained in Appendix 14 of the Listing Rules throughout the six months ended 30 June 2021.

### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as its own code of conduct regarding directors' securities transactions. Having made specific enquiry of all directors, the Company was not aware of any non-compliance with the required standard set out in the Model Code regarding securities transactions by the directors throughout the six months ended 30 June 2021.

### EMPLOYEES AND EMOLUMENT POLICY

As at 30 June 2021, the Group had 25 full-time employees (As at 31 December 2020: 22). The pay scale of the Group's employees is maintained at a competitive level and employees are rewarded on a performance related basis within the general framework of the Group's salary and bonus system. Other employee benefits include provident fund, insurance and medical cover. Share options was granted to certain full-time employees and directors pursuant to the Company's share option scheme.

### 持續關連交易

於截至二零二一年六月三十日止六個月，本集團於年內概無訂立任何須根據上市規則第14A章披露之任何關連交易或持續關連交易。與此同時，本公司已有必需之內部監控，確保所有關連交易或持續關連交易(如有)之條款屬公平合理，並符合本公司及股東之整體利益。

### 購買、出售或贖回股份

於截至二零二一年六月三十日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何股份。

### 企業管治常規守則

董事會認為，本公司於截至二零二一年六月三十日止六個月內一直遵守上市規則附錄十四企業管治守則及企業管治報告所載之守則條文(「守則條文」)。

### 董事進行證券交易之操守守則

本公司已採納標準守則作為本身董事進行證券交易之操守守則。經向全體董事明確查詢後，本公司並不知悉於截至二零二一年六月三十日止六個月內有任何不遵守董事進行證券交易之標準守則所載規定標準之情況。

### 僱員及酬金政策

於二零二一年六月三十日，本集團有25名全職僱員(於二零二零年十二月三十一日：22名)。本集團僱員之薪級具競爭力，而僱員亦會根據本集團整體之薪金及紅利制度架構，因應本身之表現獲得獎勵。其他僱員福利包括公積金、保險及醫療保障。本集團已根據本公司之購股權計劃向若干全職僱員及董事授出購股權。

### CHANGE OF COMPANY NAME

On 11 June 2021, the Company proposed to change the English name of the Company from “KK Culture Holdings Limited” to “Kingkey Intelligence Culture Holdings Limited”, and to change the secondary name of the Company in Chinese from “KK文化控股有限公司” to “京基智慧文化控股有限公司” (the “Proposed Change of Company Name”).

The Proposed Change of Company Name is subject to the following conditions having been satisfied:

- (a) the passing of a special resolution by the shareholders of the Company at the special general meeting of the Company (the “SGM”) to be convened to consider and, if though fit, approve the Proposed Change of Company Name; and
- (b) the Registrar of Companies in Bermuda granting approval for the Proposed Change of Company Name.

The SGM was held on 15 July 2021 and the Proposed Change of Company Name was duly passed and the Proposed Change of Company Name became effective from 16 July 2021 which is the date on which the Registrar of Companies in Bermuda registers the new English name in place of the existing English name of the Company and registers the secondary name of the Company as set out in the certificate of incorporation on change of name and the certificate of secondary name to be issued by the Registrar of Companies in Bermuda respectively. The Company’s new stock short name has been changed from “KK CULTURE” to “KINGKEY INT CUL” in English and from “KK文化” to “京基智慧文化” in Chinese with effect from 9:00 a.m. on 26 August 2021 while the Company’s stock code of “550” remains unchanged.

### 更改公司名稱

於二零二一年六月十一日，本公司建議將本公司英文名稱由「KK Culture Holdings Limited」更改為「Kingkey Intelligence Culture Holdings Limited」，並將本公司中文第二名稱由「KK文化控股有限公司」更改為「京基智慧文化控股有限公司」（「建議更改公司名稱」）。

建議更改公司名稱須待以下條件達成後，方告作實：

- (a) 本公司股東於本公司將會召開的股東特別大會（「股東特別大會」）上通過一項特別決議案，考慮並酌情批准建議更改公司名稱；及
- (b) 百慕達公司註冊處處長就建議更改公司名稱授出批准。

股東特別大會於二零二一年七月十五日舉行，會上建議更改公司名稱獲正式通過，以及建議更改公司名稱自二零二一年七月十六日（即百慕達公司註冊處處長登記新英文名稱以取代本公司現有英文名稱並登記本公司第二名稱的日期）起生效，該等名稱分別載列於百慕達公司註冊處處長將予發出的更改名稱註冊證書及第二名稱證書。本公司的新股票簡稱已由「KK CULTURE」更改為「KINGKEY INT CUL」（英文）及由「KK文化」更改為「京基智慧文化」（中文），自二零二一年八月二十六日上午九時正起生效，而本公司的股份代號「550」則維持不變。

## Other Disclosures 其他披露

### AUDIT COMMITTEE

The audit committee has four members comprising one Non-executive Director, Mr. Yiu Yu Cheung and three independent Non-executive Directors, namely, Mr. Chan Chiu Hung, Alex (Chairman), Mr. William Keith Jacobsen and Dr. Leung Ka Kit, with terms of reference in compliance with the Listing Rules. The audit committee review the Group's financial reporting, internal controls and make relevant recommendations to the Board.

The audit committee have reviewed the Company's interim report for the six months ended 30 June 2021 and are in the opinion that report has complied with the applicable accounting standards and adequate disclosures have been made.

By Order of the Board  
**Kingkey Intelligence Culture Holdings Limited**  
**Tsang Hing Bun**  
*Executive Director*

Hong Kong, 26 August 2021

### 審核委員會

審核委員會由四名成員組成，包括一名非執行董事姚宇翔先生以及三名獨立非執行董事陳釗洪先生（主席）、葉偉其先生及梁迦傑博士，其職權範圍符合上市規則之規定。審核委員會檢討本集團之財務報告及內部監控，並向董事會作出有關推薦意見。

審核委員會已審閱本公司截至二零二一年六月三十日止六個月之中期報告，認為該報告符合適用會計準則，並已作出充份披露。

承董事會命  
**京基智慧文化控股有限公司**  
**執行董事**  
**曾慶贊**

香港，二零二一年八月二十六日

# Corporate Information

## 公司資料

### BOARD OF DIRECTORS

#### Executive Director

Mr. Tsang Hing Bun

#### Non-Executive Director

Mr. Yiu Yu Cheung

#### Independent Non-Executive Directors

Dr. Leung Ka Kit

Mr. William Keith Jacobsen

Mr. Chan Chiu Hung, Alex

### COMPANY SECRETARY

Mr. Tsang Hing Bun *CPA, ACG, ACS, FRM*

### AUTHORISED REPRESENTATIVES

Mr. Tsang Hing Bun

Mr. Yiu Yu Cheung

### AUDIT COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)

Mr. William Keith Jacobsen

Dr. Leung Ka Kit

Mr. Yiu Yu Cheung

### REMUNERATION COMMITTEE

Mr. William Keith Jacobsen (*Chairman*)

Dr. Leung Ka Kit

Mr. Chan Chiu Hung, Alex

Mr. Yiu Yu Cheung

### NOMINATION COMMITTEE

Mr. Chan Chiu Hung, Alex (*Chairman*)

Dr. Leung Ka Kit

Mr. William Keith Jacobsen

Mr. Yiu Yu Cheung

### WEBSITE

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

### 董事會

#### 執行董事

曾慶贊先生

#### 非執行董事

姚宇翔先生

#### 獨立非執行董事

梁迦傑博士

葉偉其先生

陳釗洪先生

### 公司秘書

曾慶贊先生 *CPA, ACG, ACS, FRM*

### 獲授權代表

曾慶贊先生

姚宇翔先生

### 審核委員會

陳釗洪先生 (*主席*)

葉偉其先生

梁迦傑博士

姚宇翔先生

### 薪酬委員會

葉偉其先生 (*主席*)

梁迦傑博士

陳釗洪先生

姚宇翔先生

### 提名委員會

陳釗洪先生 (*主席*)

梁迦傑博士

葉偉其先生

姚宇翔先生

### 網站

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

# Corporate Information

## 公司資料

### AUDITOR

BDO Limited  
Certified Public Accountants  
25th Floor, Wing On Centre  
111 Connaught Road Central  
Hong Kong

### LEGAL ADVISER

Patrick Chu, Conti Wong Lawyers LLP  
Unit 2804-7, Man Yee Building  
68 Des Voeux Road Central  
Central, Hong Kong

### PRINCIPAL BANKER

Industrial and Commercial Bank of China (Asia) Limited  
33/F, ICBC Tower, 3 Garden Road  
Central, Hong Kong

### SHARE REGISTRARS AND TRANSFER OFFICES

#### Principal Registrar

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

#### Hong Kong Branch Registrar

Tricor Investor Services Limited  
Level 54, Hopewell Centre  
183 Queen's Road East  
Hong Kong

### REGISTERED OFFICE

Clarendon House  
2 Church Street  
Hamilton, HM 11  
Bermuda

### HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

44/F, Office Tower, Convention Plaza  
1 Harbour Road, Wan Chai,  
Hong Kong

### STOCK CODE

550

### 核數師

香港立信德豪會計師事務所有限公司  
執業會計師  
香港  
干諾道中111號  
永安中心25樓

### 法律顧問

朱國熙、黃錦華律師事務所  
香港中環  
德輔道中68號  
萬宜大廈2804-7室

### 主要往來銀行

中國工商銀行(亞洲)有限公司  
香港中環  
花園道3號中國工商銀行大廈33樓

### 股份過戶登記辦事處

#### 主要股份過戶登記處

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

#### 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
皇后大道東183號  
合和中心54樓

### 註冊辦事處

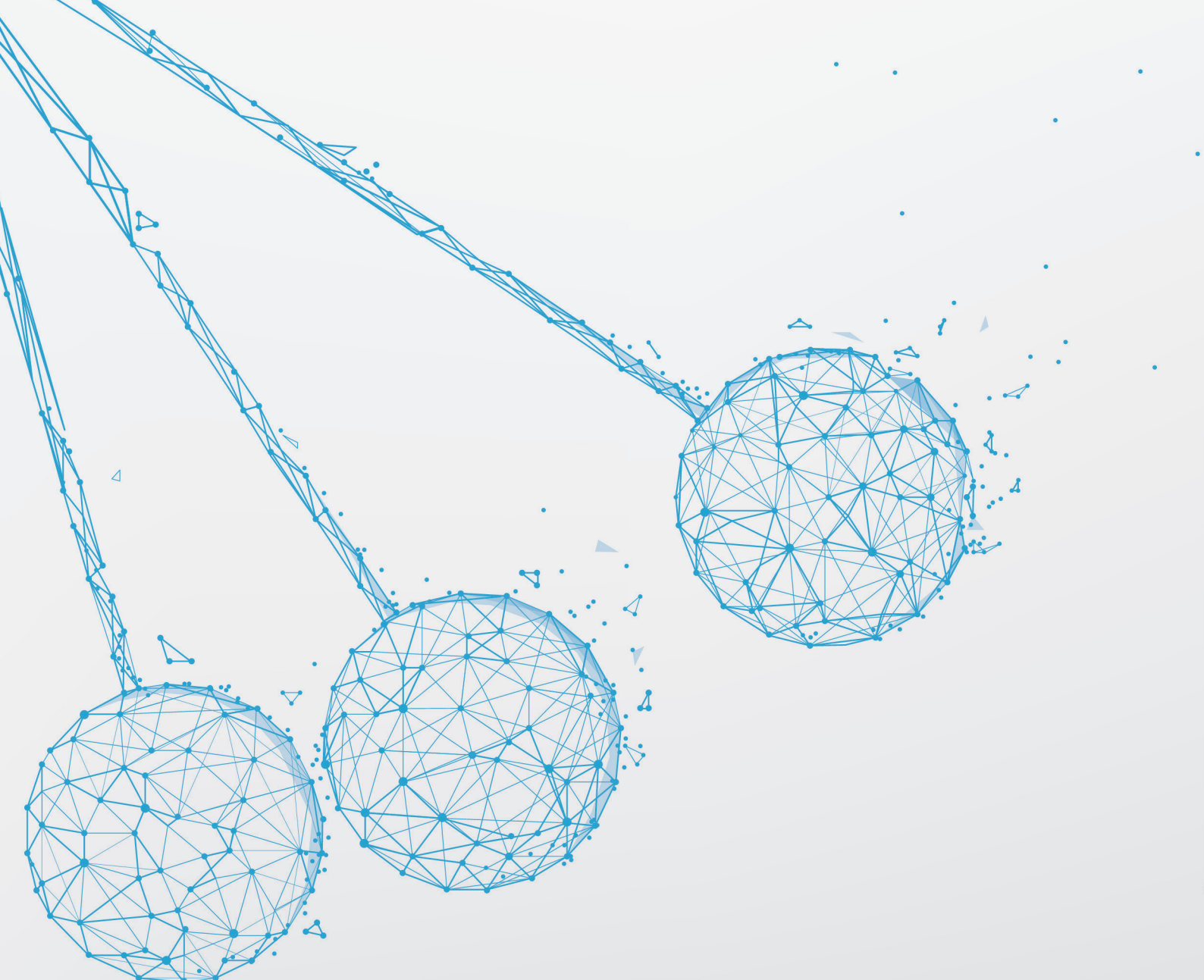
Clarendon House  
2 Church Street  
Hamilton, HM 11  
Bermuda

### 總辦事處及主要營業地點

香港  
灣仔港灣道1號  
會展辦公大樓44樓

### 股份代號

550



Kingkey Intelligence Culture Holdings Limited  
京基智慧文化控股有限公司

44/F, Office Tower, Convention Plaza, 1 Harbour Road, Wan Chai, Hong Kong  
香港灣仔港灣道1號會展廣場辦公大樓44樓  
[www.kkic.com.hk](http://www.kkic.com.hk)