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**GET HOLDINGS LIMITED**  
**智易控股有限公司\***

(於開曼群島註冊成立及於百慕達存續之有限公司)  
(股份代號：8100)

**二零二二年第三季度業績公告**

智易控股有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然宣佈，本公司及其附屬公司截至二零二二年九月三十日止九個月之未經審核業績。本公告載列本公司二零二二年第三季度報告全文，乃符合香港聯合交易所有限公司(「聯交所」)GEM證券上市規則(「GEM上市規則」)有關季度業績初步公告附載之資料之相關規定。本公司之二零二二年第三季度報告將於二零二二年十一月十日在聯交所網站[www.hkexnews.hk](http://www.hkexnews.hk)及本公司網站[www.geth.com.hk](http://www.geth.com.hk)可供閱覽，而本公司之二零二二年第三季度報告之印刷版本將於二零二二年十一月十四日或之前寄發予本公司股東。

代表董事會  
智易控股有限公司\*  
主席兼執行董事  
黃靖淳

香港，二零二二年十一月八日

\* 僅供識別

於本公告日期，董事會成員包括兩名執行董事，即黃靖淳先生及劉兆昌先生；及三名獨立非執行董事，即陳勇先生、鄭康棋先生及黃志恩女士。

本公告的資料乃遵照GEM上市規則而刊載，旨在提供有關本公司的資料。各董事願就本公告共同及個別地承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信，本公告所載資料在各重要方面均準確完備，並無誤導或欺詐成分，亦無遺漏其他事項，足以令致本公告所載任何陳述或本公告產生誤導。

本公告將由其刊登之日起計在聯交所網站[www.hkexnews.hk](http://www.hkexnews.hk)內之「最新上市公司公告」網頁至少保存七日及在本公司網站[www.geth.com.hk](http://www.geth.com.hk)內刊登。

## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

**GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.**

**Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.**

*Hong Kong Exchanges and Clearing Limited and the Stock Exchange take no responsibility for the contents of this report, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this report.*

*This report, for which the directors (the “Directors”) of GET Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief: (1) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive; (2) there are no other matters the omission of which would make any statement in this report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.*

### 香港聯合交易所有限公司（「聯交所」）GEM的特色

**GEM**的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於**GEM**上市公司普遍為中小型公司，在**GEM**買賣的證券可能會較於聯交所主板買賣之證券承受較大的市場波動風險，同時無法保證在**GEM**買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。

本報告的資料乃遵照聯交所**GEM**證券上市規則（「**GEM**上市規則」）而刊載，旨在提供有關智易控股有限公司（「本公司」）的資料；本公司各董事（「董事」）願就本報告共同及個別地承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信：(1)本報告所載資料在各重要方面均屬準確完備，並無誤導或欺詐成分；(2)並無遺漏其他事項，足以令致本報告所載任何陳述產生誤導；及(3)本報告所表達一切意見均經過審慎周詳考慮後方始作出，並以公平合理的基準及假設為依據。

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS – UNAUDITED

## 簡明綜合損益表 – 未經審核

The board of Directors (the “Board”) of GET Holdings Limited (the “Company”) is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three months and nine months ended 30 September 2022, together with the comparative unaudited figures for the corresponding periods in 2021, as follows:

智易控股有限公司（「本公司」）董事會（「董事會」）欣然公佈，本公司及其附屬公司（統稱為「本集團」）截至二零二二年九月三十日止三個月及九個月的未經審核簡明綜合業績，連同二零二一年同期的未經審核比較數字如下：

For the three months and nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止三個月及九個月  
(以港元列示)

		Notes 附註	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
			2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
			<b>Revenue</b>	<b>收入</b>	4	<b>22,419</b>
Cost of sales	銷售成本		<b>(8,425)</b>	(11,072)	<b>(26,260)</b>	(30,894)
<b>Gross profit</b>	<b>毛利</b>		<b>13,994</b>	15,253	<b>50,590</b>	45,039
Other income and other gains and losses, net	其他收入以及其他收益及虧損，淨額	5	<b>(5,227)</b>	(4,858)	<b>(9,009)</b>	530
Reversal of impairment loss/(impairment loss) on trade and other receivables	貿易及其他應收款項減值虧損撥回/(減值虧損)		<b>239</b>	(3,226)	<b>582</b>	(2,910)
Selling and administrative expenses	銷售及行政開支		<b>(17,182)</b>	(15,214)	<b>(47,769)</b>	(46,653)
<b>Loss from operations</b>	<b>經營虧損</b>		<b>(8,176)</b>	(8,045)	<b>(5,606)</b>	(3,994)
Finance costs	融資成本	6(a)	<b>(29)</b>	(42)	<b>(113)</b>	(207)
<b>Loss before tax</b>	<b>除稅前虧損</b>	6	<b>(8,205)</b>	(8,087)	<b>(5,719)</b>	(4,201)
Income tax expense	所得稅開支	7	<b>(191)</b>	(467)	<b>(2,227)</b>	(1,592)
<b>Loss for the period</b>	<b>本期間虧損</b>		<b>(8,396)</b>	(8,554)	<b>(7,946)</b>	(5,793)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS – UNAUDITED

## 簡明綜合損益表 – 未經審核

For the three months and nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止三個月及九個月  
(以港元列示)

	Notes 附註	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
<b>Attributable to:</b>					
Owners of the Company	以下人士應佔： 本公司擁有人	(8,665)	(9,304)	(11,604)	(8,394)
Non-controlling interests	非控股權益	269	750	3,658	2,601
		<b>(8,396)</b>	<b>(8,554)</b>	<b>(7,946)</b>	<b>(5,793)</b>
<b>Loss per share (HK cents)</b>	<b>每股虧損 (港仙)</b>				
Basic	基本	(1.95)	(2.09)	(2.61)	(1.89)
Diluted	攤薄	(1.95)	(2.09)	(2.61)	(1.89)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME – UNAUDITED

## 簡明綜合損益及其他全面收益表 – 未經審核

For the three months and nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止三個月及九個月  
(以港元列示)

		Three months ended 30 September		Nine months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止九個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
<b>Loss for the period</b>	<b>本期間虧損</b>	<b>(8,396)</b>	(8,554)	<b>(7,946)</b>	(5,793)
<b>Other comprehensive income for the period:</b>	<b>本期間其他全面收益：</b>				
<i>Items that may be reclassified to profit or loss:</i>	<i>可重新分類至損益的項目：</i>				
Exchange difference on translation of financial statements of overseas subsidiaries	換算海外附屬公司財務報表之匯兌差額	53	-	79	(6)
<i>Items that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益的項目：</i>				
Fair value changes of equity instruments at fair value through other comprehensive income ("FVTOCI")	透過其他全面收益以公平價值列賬 (「透過其他全面收益以公平價值列賬」) 的股本工具公平價值變動	(135)	(13)	(283)	(108)
<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>(82)</b>	(13)	<b>(204)</b>	(114)
<b>Total comprehensive income for the period</b>	<b>本期間全面收益總額</b>	<b>(8,478)</b>	(8,567)	<b>(8,150)</b>	(5,907)
<b>Attributable to:</b>	<b>以下人士應佔：</b>				
Owners of the Company	本公司擁有人	(8,747)	(9,317)	(11,808)	(8,508)
Non-controlling interests	非控股權益	269	750	3,658	2,601
		<b>(8,478)</b>	(8,567)	<b>(8,150)</b>	(5,907)



# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – UNAUDITED

## 簡明綜合權益變動表 – 未經審核

For the nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止九個月  
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔						Non- controlling interests	Total equity	
		Share capital	Share premium	Contributed surplus	Exchange reserve	Investment revaluation reserve 投資重估 儲備	Accumulated losses	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	匯兌儲備 HK\$'000 千港元	儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	總計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	
At 1 January 2021	於二零二一年一月一日	4,444	517,181	992,154	(95)	(2,242)	(1,280,855)	230,587	38,257	268,844
(Loss)/profit for the period	本期間(虧損)/溢利	-	-	-	-	-	(8,394)	(8,394)	2,601	(5,793)
Other comprehensive income for the period	本期間其他全面收益	-	-	-	(6)	(108)	-	(114)	-	(114)
Total comprehensive income for the period	本期間全面收益總額	-	-	-	(6)	(108)	(8,394)	(8,508)	2,601	(5,907)
Dividends paid to non-controlling interests	向非控股權益派付的股息	-	-	-	-	-	-	-	(2,682)	(2,682)
Changes in equity for the period	本期間權益變動	-	-	-	-	-	-	-	(2,682)	(2,682)
At 30 September 2021	於二零二一年九月三十日	4,444	517,181	992,154	(101)	(2,350)	(1,289,249)	222,079	38,176	260,255
At 1 January 2022	於二零二二年一月一日	<b>4,444</b>	<b>517,181</b>	<b>992,154</b>	<b>(111)</b>	<b>(2,310)</b>	<b>(1,299,052)</b>	<b>212,306</b>	<b>40,172</b>	<b>252,478</b>
(Loss)/profit for the Period	本期間(虧損)/溢利	-	-	-	-	-	(11,604)	(11,604)	3,658	(7,946)
Other comprehensive income for the Period	本期間其他全面收益	-	-	-	79	(283)	-	(204)	-	(204)
Total comprehensive income for the Period	本期間全面收益總額	-	-	-	79	(283)	(11,604)	(11,808)	3,658	(8,150)
Dividends paid to non-controlling interests	向非控股權益派付的股息	-	-	-	-	-	-	-	(2,595)	(2,595)
Changes in equity for the Period	本期間權益變動	-	-	-	-	-	-	-	(2,595)	(2,595)
At 30 September 2022	於二零二二年九月三十日	<b>4,444</b>	<b>517,181</b>	<b>992,154</b>	<b>(32)</b>	<b>(2,593)</b>	<b>(1,310,656)</b>	<b>200,498</b>	<b>41,235</b>	<b>241,733</b>

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止九個月  
(以港元列示)

### 1. CORPORATE INFORMATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 30 July 2001 and continued in Bermuda on 9 January 2014 (Bermuda time). The registered office of the Company is at Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda. The principal place of business of the Company in Hong Kong is located at Room 1204-05, 12/F., Centre Point, 181-185 Gloucester Road, Wanchai, Hong Kong.

The Company is listed on GEM of The Stock Exchange of Hong Kong Limited ("Stock Exchange"). The principal activity of the Company is investment holding. The Group is principally engaged in (i) research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisement; (ii) e-commerce which involves the operation of a business-to-customer online sales platform, and the business-to-business product trading; (iii) securities investment; and (iv) provision of corporate management solutions and information technology ("I.T.") contract services during the nine months ended 30 September 2022 ("Period").

This unaudited condensed consolidated financial information of the Company for the Period is presented in thousands of units of Hong Kong Dollars ("'\$'000"), unless otherwise stated. Hong Kong dollars ("HK\$") is the Company's functional and the Group's presentation currency.

### 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These unaudited condensed consolidated financial statements of the Company have been prepared in accordance with the Hong Kong Accounting Standard 34 "Interim Financing Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), accounting principles generally accepted in Hong Kong, and the applicable disclosure requirements under the Rules Governing the Listing of Securities on GEM of the Stock Exchange ("GEM Listing Rules").

The Group's 2022 third quarterly unaudited condensed consolidated financial statements should be read in conjunction with the annual consolidated financial statements for the year ended 31 December 2021 and have been prepared under the historical cost convention, except for certain financial instruments that are measured at fair values. The principal accounting policies used in the preparation of these unaudited condensed consolidated financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2021 except for the new and revised Hong Kong Financial Reporting Standards ("HKFRSs"), amendments and interpretations ("new and revised HKFRSs") issued by the HKICPA that are adopted for the first time for the Period.

### 1. 公司資料

本公司於二零零一年七月三十日在開曼群島註冊成立為獲豁免有限公司，並於二零一四年一月九日（百慕達時間）在百慕達存續。本公司註冊辦事處位於Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda。本公司的香港主要營業地點位於香港灣仔告士打道181-185號中怡商業大廈12樓1204-05室。

本公司於香港聯合交易所有限公司（「聯交所」）GEM上市。本公司的主要業務為投資控股。於截至二零二二年九月三十日止九個月（「本期間」）內，本集團主要從事(i)研發及分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告；(ii)涉及企業對消費者網上銷售平台營運及企業對企業產品貿易的電子商務；(iii)證券投資；及(iv)提供企業管理解決方案及資訊科技（「資訊科技」）合約服務。

除非另有說明，否則於本期間內，本公司的未經審核簡明綜合財務資料以千港元（「千港元」）的單位列報。港元（「港元」）為本公司的功能貨幣及本集團的列報貨幣。

### 2. 財務報表的編製基準

本公司的該等未經審核簡明綜合財務報表已根據香港會計師公會（「香港會計師公會」）頒佈的香港會計準則第34號「中期財務報告」、香港公認會計原則及聯交所GEM證券上市規則（「GEM上市規則」）項下的適用披露規定編製。

本集團二零二二年第三季度未經審核簡明綜合財務報表應結合截至二零二一年十二月三十一日止年度之年度綜合財務報表一併閱讀，並已根據歷史成本慣例編製，惟以公平價值計量的若干金融工具除外。除本期間首次採納香港會計師公會頒佈的新訂及經修訂香港財務報告準則（「香港財務報告準則」）、修訂及詮釋（「新訂及經修訂香港財務報告準則」）外，編製此等未經審核簡明綜合財務報表時採用的主要會計政策與編製截至二零二一年十二月三十一日止年度之年度綜合財務報表所採用者一致。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止九個月  
(以港元列示)

### 3. ADOPTION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS

During the Period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2022. HKFRSs comprise Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations. The adoption of these new and revised HKFRSs did not result in any significant changes to the Group's accounting policies, presentation of the Group's unaudited condensed consolidated financial statements and amounts reported for the current and prior accounting periods.

The Group has not early applied the new and revised HKFRSs that have been issued but are not yet effective for the financial period beginning on 1 January 2022. The Directors anticipate that the new and revised HKFRSs will be adopted in the Group's unaudited condensed consolidated financial statements when they become effective. The Group is in the process of assessing, where applicable, the potential effects of all the new and revised HKFRSs that will be effective in future periods but is not yet in a position to state whether these new and revised HKFRSs would have any material impacts on its results of operations and financial position.

### 4. REVENUE

Revenue from contracts with customers by service line for the periods is as follows:

### 3. 採納新訂及經修訂香港財務報告準則

於本期間內，本集團已採納所有由香港會計師公會頒佈的新訂及經修訂香港財務報告準則，該等準則與本集團業務有關，且於二零二二年一月一日開始的本集團會計期間生效。香港財務報告準則包括香港財務報告準則、香港會計準則及詮釋。採納此等新訂及經修訂香港財務報告準則並無導致本集團會計政策、本集團未經審核簡明綜合財務報表之呈報以及本期間及過往會計期間呈報金額出現任何重大變動。

本集團並無提早應用已頒佈但尚未於二零二二年一月一日開始的財政期間內生效的新訂及經修訂香港財務報告準則。董事預期，新訂及經修訂香港財務報告準則將於彼等生效時獲本集團的未經審核簡明綜合財務報表採納。本集團已著手評估（倘適用）所有將於未來期間生效的新訂及經修訂香港財務報告準則的潛在影響，但尚未能指出該等新訂及經修訂香港財務報告準則會否對其經營業績及財務狀況構成任何重大影響。

### 4. 收入

各期間按服務線劃分的客戶合約收入如下：

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue from contracts with customers within the scope of HKFRS 15</b>				
Sales of computer and mobile phone software and toolbar advertisement	15,798	16,931	58,595	53,165
Provision of corporate management solutions and I.T. contract services	4,799	9,394	14,718	22,613
E-commerce which involves the operation of a business-to-customer online sales platform, and the business-to-business product trading	1,822	-	3,537	155
	<b>22,419</b>	<b>26,325</b>	<b>76,850</b>	<b>75,933</b>

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### 5. OTHER INCOME AND OTHER GAINS AND LOSSES, NET

### 5. 其他收入以及其他收益及虧損，淨額

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Other income</b>	<b>其他收入</b>			
Bank interest income	15	39	73	146
Government grants (Note (i))	162	-	410	-
Dividend income	-	-	177	-
Others	24	67	25	67
	<b>201</b>	<b>106</b>	<b>685</b>	<b>213</b>
<b>Other gains and losses, net</b>	<b>其他收益及虧損，淨額</b>			
Loss on disposal of property, plant and equipment	(422)	-	(535)	-
Fair value (loss)/gain on financial assets at FVTPL	(4,590)	(4,969)	(8,252)	253
Foreign exchange (losses)/gains, net	(416)	5	(907)	64
	<b>(5,428)</b>	<b>(4,964)</b>	<b>(9,694)</b>	<b>317</b>
<b>Other income and other gains and losses, net</b>	<b>其他收入以及其他收益及虧損，淨額</b>			
	<b>(5,227)</b>	<b>(4,858)</b>	<b>(9,009)</b>	<b>530</b>

Note (i): During the Period, the Group successfully applied for funding support from the Employment Support Scheme under the Anti-epidemic Fund, set up by the Hong Kong SAR Government. The purpose of the grant is to provide financial support to enterprises to retain their employees who would otherwise be made redundant. Under the terms of the grant, the Group is required not to make redundancies during the subsidy period and to spend all the funding on paying wages to the employees.

附註(i): 於本期間，本集團已成功向香港特別行政區政府設立的防疫抗疫基金下推出的保就業計劃申請資助。補貼旨在透過向企業提供財政支援，以保留可能會被遣散的僱員。根據補貼條款，本集團於補貼期間不得裁員，並須將所有補貼資金用於支付僱員工資。

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### 6. LOSS BEFORE TAX

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

### 6. 除稅前虧損

除稅前虧損已扣除／(計入) 下列各項：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(a) Finance costs:</b>	<b>(a) 融資成本：</b>				
Interest expense on lease liabilities	租賃負債的利息開支	6	35	24	102
Interest expense on other loans	其他貸款的利息開支	23	7	89	105
		29	42	113	207
<b>(b) Staff costs (including directors' remuneration):</b>	<b>(b) 員工成本 (包括董事酬金)：</b>				
Salaries, wages and other benefits	薪金、工資及其他福利	4,146	3,216	10,399	10,376
Retirement scheme contributions	退休計劃供款	534	100	765	307
		4,680	3,316	11,164	10,683
<b>(c) Other items:</b>	<b>(c) 其他項目：</b>				
Amortisation of intangible assets*	無形資產攤銷*	9,078	8,039	26,491	24,008
Auditor's remuneration	核數師酬金	201	201	573	602
Depreciation on property, plant and equipment	物業、廠房及設備折舊	19	104	164	327
Depreciation on right-of-use assets	使用權資產折舊	187	373	561	1,153
Expenses relating to short term leases	與短期租賃有關的開支	23	13	45	67
Loss on disposal of property, plant and equipment	出售物業、廠房及設備的虧損	422	-	535	-
Legal and professional fees	法律及專業費用	582	291	1,084	1,302
(Reversal of impairment loss)/impairment loss on trade and other receivables	貿易及其他應收款項 (減值虧損撥回)/減值虧損	(239)	3,226	(582)	2,910

\* Included in administrative expenses.

\* 於行政開支列賬。

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### 7. INCOME TAX EXPENSE

Income tax expense in the unaudited condensed consolidated statement of profit or loss represents:

### 7. 所得稅開支

未經審核簡明綜合損益表的所得稅開支指：

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Current tax</b>				
- Hong Kong Profits Tax				
Provision for the period (Note (i))	160	434	2,119	1,506
Over-provision in respect of prior periods	(10)	-	(10)	(20)
- Withholding tax for the period (Note (ii))	41	33	118	106
	<b>191</b>	<b>467</b>	<b>2,227</b>	<b>1,592</b>

Note (i): Under the two-tiered profits tax regime, the first HK\$2 million of assessable profits of the qualifying group entity established in Hong Kong will be subject to a tax rate of 8.25% and assessable profits above that amount will be subject to a tax rate of 16.5%. The assessable profits of the group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a rate of 16.5%.

The People's Republic of China (the "PRC") Enterprise Income Tax rate for the subsidiary in the PRC is 25%. However, no provision was made for the Period and nine months ended 30 September 2021 as the subsidiary of the Group in the PRC incurred tax loss for the Period and nine months ended 30 September 2021.

Taxation for overseas subsidiaries is charged at the appropriate current rates of taxation ruling in the relevant countries in which the Group operates based on existing legislation, interpretation and practices in respect thereof.

Note (ii): Withholding tax, regarding the external sales for which customers are located outside Hong Kong, is charged at the appropriate current rates of taxation rulings in relevant countries.

附註(i): 根據兩級制利得稅制度，於香港成立的合資格集團實體的首2,000,000港元應課稅溢利將以8.25%的稅率徵稅，而超過該數額之應課稅溢利將以16.5%的稅率徵稅。不符合兩級制利得稅制度之集團實體的應課稅溢利將繼續按16.5%的稅率徵稅。

中國附屬公司繳納的中華人民共和國（「中國」）企業所得稅的稅率為25%。然而，由於本集團的中國附屬公司於本期間及截至二零二一年九月三十日止九個月產生稅項虧損，故並無就本期間及截至二零二一年九月三十日止九個月作出撥備。

海外附屬公司的稅項乃根據本集團營運所在有關國家的現有法例、詮釋及慣例按照現行適用的稅率計算。

附註(ii): 向位於香港境外的客戶進行外界銷售所涉及預扣稅乃按照有關國家現行適用的稅率計算。



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### 8. LOSS PER SHARE

#### (a) Basic loss per share

The calculation of basic loss per share is based on the loss attributable to owners of the Company and the weighted average number of ordinary shares of the Company in issue during the periods.

### 8. 每股虧損

#### (a) 每股基本虧損

每股基本虧損乃根據各期間本公司擁有人應佔虧損及本公司已發行普通股的加權平均股數計算。

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Loss</b>				
Loss attributable to owners of the Company and loss for the purpose of calculating basic loss per share				
<b>虧損</b> 本公司擁有人應佔虧損及 用作計算每股基本虧損 的虧損	<b>(8,665)</b>	(9,304)	<b>(11,604)</b>	(8,394)
	'000 千股	'000 千股	'000 千股	'000 千股
<b>Number of shares</b>				
Weighted average number of ordinary shares for the purpose of calculating basic loss per share				
<b>股份數目</b> 用作計算每股基本虧損的 普通股加權平均股數	<b>444,448</b>	444,448	<b>444,448</b>	444,448
Basic loss per share (HK cents)	<b>(1.95)</b>	(2.09)	<b>(2.61)</b>	(1.89)

#### (b) Diluted loss per share

No adjustment had been made to the basic loss per share for the three months and nine months ended 30 September 2022 and 2021 as the Company did not have any outstanding dilutive potential ordinary shares during the periods.

#### (b) 每股攤薄虧損

截至二零二二年及二零二一年九月三十日止三個月及九個月，由於本公司並無任何發行在外的潛在攤薄普通股，故各期間的每股基本虧損並無作出任何調整。



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### 9. SEGMENT REPORTING

The Group manages its businesses by divisions, which are organised by a mixture of both business lines and geographical locations. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resources allocation and performance assessment. The Group had four (2021: four) reportable segments during the Period:

- Research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisements ("Software Business")
- Securities investment ("Securities Investment Business")
- Provision of corporate management solutions and I.T. contract services ("Corporate Management Solutions and I.T. Contract Services Business")
- E-commerce which involves the operations of a business-to-customer online sales platform, and the business-to-business product trading ("B2C Online Sales Platform and B2B Product Trading Business")

#### (a) Segment results

For the purposes of monitoring segment performances and allocating resources among segments:

- Segment (loss)/profit represents (loss from)/profit earned by each segment without allocation of central administration costs, finance costs and income tax expense.
- Segment revenue reported below represents revenue generated from external customers.

### 9. 分部報告

本集團按部門管理其業務，由業務類別及地區混合組織而成。列報方式與為分配資源及評估表現目的而向本集團最高級行政管理人員內部報告資料的方式貫徹。於本期間，本集團有四個（二零二一年：四個）報告分部：

- 研發及分銷個人電腦性能軟件、防毒軟件、流動電話應用程式及工具欄廣告（「軟件業務」）
- 證券投資（「證券投資業務」）
- 提供企業管理解決方案及資訊科技合約服務（「企業管理解決方案及資訊科技合約服務業務」）
- 涉及企業對消費者網上銷售平台營運及企業對企業產品貿易的電子商務（「B2C網上銷售平台及B2B產品貿易業務」）

#### (a) 分部業績

為監管分部表現及在分部間分配資源：

- 分部（虧損）／溢利指每個分部在並無分配中央行政成本、融資成本及所得稅開支下（出現虧損）／賺取溢利。
- 下文所報告分部收入指來自外界客戶的收入。

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### 9. SEGMENT REPORTING (continued)

#### (a) Segment results (continued)

Information regarding the Group's reportable segments for the Period is set out below.

### 9. 分部報告 (續)

#### (a) 分部業績 (續)

有關本集團於本期間的報告分部資料載列如下。

		Nine months ended 30 September 2022 截至二零二二年九月三十日止九個月				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
		軟件業務	證券投資業務	企業管理 解決方案及 資訊科技合約 服務業務	B2C網上銷售 平台及B2B 產品貿易業務	總計
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Revenue</b>	<b>收入</b>					
Revenue from external customers	外界客戶收入	58,595	-	14,718	3,537	76,850
<b>Results</b>	<b>業績</b>					
Segment results	分部業績	12,876	(8,122)	1,523	(3,896)	2,381
<b>Reconciliation:</b>	<b>對賬:</b>					
Interest income	利息收入					73
Other income	其他收入					173
Unallocated amounts	未分配金額					
- Reversal of impairment loss on other receivables	- 其他應收款項減值虧損撥回					371
- Corporate expenses	- 企業開支					(8,604)
Loss from operations	經營虧損					(5,606)
Finance costs	融資成本					(113)
Loss before tax	除稅前虧損					(5,719)
Income tax expense	所得稅開支					(2,227)
Loss for the Period	本期間虧損					(7,946)

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### 9. SEGMENT REPORTING (continued)

#### (a) Segment results (continued)

<b>Other segment information:</b>	<b>其他分部資料：</b>
Amortisation of intangible assets	無形資產攤銷
Depreciation on property, plant and equipment	物業、廠房及設備折舊
Depreciation on right-of-use assets	使用權資產折舊
Fair value loss on financial assets at fair value through profit or loss ("FVTPL")	透過損益以公平價值列賬(「透過損益以公平價值列賬」)的金融資產的公平價值虧損
Legal and professional fees	法律及專業費用

### 9. 分部報告(續)

#### (a) 分部業績(續)

Nine months ended 30 September 2022 截至二零二二年九月三十日止九個月				
Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
軟件業務	證券投資業務	企業管理解決方案及資訊科技合約服務業務	B2C網上銷售平台及B2B產品貿易業務	總計
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
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
(26,491)	-	-	-	(26,491)
-	-	(112)	(48)	(160)
-	-	(14)	-	(14)
-	(8,252)	-	-	(8,252)
(19)	-	-	(12)	(31)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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### 9. SEGMENT REPORTING (continued)

#### (a) Segment results (continued)

Information regarding the Group's reportable segments for the nine months ended 30 September 2021 is set out below.

### 9. 分部報告 (續)

#### (a) 分部業績 (續)

有關本集團截至二零二一年九月三十日止九個月的報告分部資料載列如下。

Nine months ended 30 September 2021  
截至二零二一年九月三十日止九個月

	Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
	軟件業務	證券投資業務	企業管理解決方案及資訊科技合約服務業務	B2C網上銷售平台及B2B產品貿易業務	總計
	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
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
<b>Revenue</b>					
Revenue from external customers	53,165	-	22,613	155	75,933
<b>Results</b>					
Segment results	9,207	205	(2,209)	(3,614)	3,589
<b>Reconciliation:</b>					
Interest income					146
Unallocated amounts					
- Reversal of impairment loss on other receivables					400
- Corporate expenses					(8,129)
Loss from operations					(3,994)
Finance costs					(207)
Loss before tax					(4,201)
Income tax expense					(1,592)
Loss for the period					(5,793)

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止九個月  
(以港元列示)

### 9. SEGMENT REPORTING (continued)

#### (a) Segment results (continued)

Nine months ended 30 September 2021 截至二零二一年九月三十日止九個月				
	Corporate Management Solutions and Securities Investment Business	I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
	企業管理 解決方案及 資訊科技合約	B2C網上銷售 平台及B2B 產品貿易業務	總計	
	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
<b>Other segment information:</b>	<b>其他分部資料：</b>			
Amortisation of intangible assets	(24,008)	-	-	(24,008)
Depreciation on property, plant and equipment	-	-	(258)	(304)
Depreciation on right-of-use assets	-	-	(569)	(569)
Fair value gain on financial assets at FVTPL	-	253	-	253
Legal and professional fees	(5)	(1)	(40)	(102)

### 9. 分部報告 (續)

#### (a) 分部業績 (續)

Nine months ended 30 September 2021  
截至二零二一年九月三十日止九個月

	Corporate Management Solutions and Securities Investment Business	I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total
	企業管理 解決方案及 資訊科技合約	B2C網上銷售 平台及B2B 產品貿易業務	總計	
	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
<b>Other segment information:</b>	<b>其他分部資料：</b>			
Amortisation of intangible assets	(24,008)	-	-	(24,008)
Depreciation on property, plant and equipment	-	-	(258)	(304)
Depreciation on right-of-use assets	-	-	(569)	(569)
Fair value gain on financial assets at FVTPL	-	253	-	253
Legal and professional fees	(5)	(1)	(40)	(102)



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止九個月  
(以港元列示)

### 9. SEGMENT REPORTING (continued)

#### (b) Geographical information

The following table sets out information about the geographical locations of the Group's revenue from external customers during the periods. The geographical locations of revenue are classified based on the location of customers and location of service rendered.

	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue from external customers</b>	<b>外界客戶收入</b>			
United States	7,028	5,932	23,454	18,703
Hong Kong	4,998	9,621	15,413	23,368
Germany	793	842	4,244	2,635
United Kingdom	1,099	1,003	3,931	3,108
Japan	800	1,282	2,986	4,374
Canada	549	486	1,996	1,518
Australia	616	566	1,869	1,578
Russia	510	690	1,226	2,197
Mainland China	121	91	398	444
Others	5,905	5,812	21,333	18,008
	<b>22,419</b>	<b>26,325</b>	<b>76,850</b>	<b>75,933</b>

#### (c) Information about major customers

For the nine months ended 30 September 2022 and 2021, no individual customer has contributed over 10% of the total revenue of the Group.

### 9. 分部報告 (續)

#### (b) 地區資料

下表載列於各期間有關本集團來自外界客戶收入的地理位置資料。收入的地理位置乃根據客戶所在位置及提供服務的位置分類。

#### (c) 有關主要客戶的資料

於截至二零二二年及二零二一年九月三十日止九個月，並無單一客戶為本集團總收入貢獻超過10%。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

For the nine months ended 30 September 2022  
(Expressed in Hong Kong dollars)

截至二零二二年九月三十日止九個月  
(以港元列示)

### 10. DIVIDENDS

The Board does not recommend the payment of any dividend for the Period (2021: Nil).

### 10. 股息

董事會不建議就本期間派付任何股息(二零二一年：無)。

### 11. SHARE CAPITAL

### 11. 股本

	Nominal value per share 每股面值	Number of shares 股份數目	Amount 金額
	HK\$ 港元	'000 千股	HK\$'000 千港元
<b>Authorised:</b>			
Ordinary shares			
At 1 January 2022 and 30 September 2022 (Unaudited)	0.01	80,000,000	800,000
<b>Issued and fully paid:</b>			
Ordinary shares			
At 1 January 2022 and 30 September 2022 (Unaudited)	0.01	444,448	4,444

### 12. RESERVES

The amounts of the Group's reserves and the movements therein for the Period and the corresponding period in 2021 are presented in the unaudited condensed consolidated statement of changes in equity in this report.

### 12. 儲備

本集團於本期間及二零二一年同期的儲備金額及變動於本報告內之未經審核簡明綜合權益變動表列報。

### 13. CAPITAL COMMITMENTS

Capital commitments at the end of the reporting periods are as follows:

### 13. 資本承擔

於報告期末的資本承擔如下：

	30 September 2022 二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2021 二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Contracted but not provided for: – development costs for intangible assets	11,714	45,461

已訂約但未撥備：  
— 無形資產的開發成本

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### BUSINESS REVIEW

#### Software Business

During the Period, the Software Business of the Group recorded a revenue of approximately HK\$58,595,000 (2021: approximately HK\$53,165,000), representing an increase of approximately 10.2% as compared to that for the corresponding period in 2021. This business segment recorded a profit of approximately HK\$12,876,000 for the Period (2021: approximately HK\$9,207,000), representing an increase of approximately 39.9% as compared to that for the corresponding period in 2021.

The Group has continued to strengthen its foothold in the software industry through Boom Max International Limited and its subsidiaries (collectively, the “Boom Max Group”), the operating unit of the Group carrying on the Software Business, which is one of the main revenue streams of the Group. The Group continues to offer a wide variety of software products including computer optimisation, malware prevention, gaming performance boosting, driver update, data and files protection software, with an aim to help the Group’s computer software users to combat cybersecurity threats and to reach the maximum computer optimisation.

Product innovation continues to be the main focus of the Boom Max Group. As the Group continues to invest in its research and development team, it aims to provide seamless and safe computer experience to its software users through strengthening its capabilities in network security, building software products and marketing channels. Further, security defence and computer optimisation continue to be a key focus of the Group’s product development team. During the Period, the Boom Max Group revamped some of its software products. New versions of software products featuring software updates and hard drive optimisation are expected to be launched in late 2022.

During the Period, the Boom Max Group continued to build and reinforce its sales and distribution channels, including the implementation of digital marketing campaigns in software products promotion. Apart from strengthening its customer base in traditional markets, the Group will continue to explore business opportunities and expand distribution channels in the emerging markets such as countries in the Asia-Pacific region. In addition, software products of the Boom Max Group are available at [www.iobit.com](http://www.iobit.com), or other software downloading directory websites and affiliated websites. New versions of the software products are available for download from the website in different languages, such as English, Spanish, French, Chinese and Dutch. As at 30 September 2022, according to the internal sales data of the Boom Max Group, its products had more than 37 million users comprising non-paying and paying users (i.e. users who had subscribed products at least once during the Period).

#### 業務回顧

#### 軟件業務

於本期間，本集團的軟件業務錄得收入約58,595,000港元（二零二一年：約53,165,000港元），與二零二一年同期相比增加約10.2%。此業務分部於本期間錄得溢利約為12,876,000港元（二零二一年：約9,207,000港元），較二零二一年同期增加約39.9%。

本集團繼續透過Boom Max International Limited及其附屬公司（統稱「Boom Max集團」，即本集團從事軟件業務（本集團的主要收入來源之一）的營運單位）加強其於軟件行業的市場地位。本集團持續提供各種軟件產品，包括電腦優化、惡意軟件防護、遊戲性能提升、驅動程序更新、數據及文件保護軟件，旨在幫助本集團的電腦軟件用戶應對網絡安全威脅及令其電腦實現最大程度的優化。

Boom Max集團一直著重於產品創新。隨著本集團持續投資我們的研發團隊，其通過加強其網絡安全的能力、建設軟件產品及營銷渠道，旨在為其軟件用戶提供無縫、安全的電腦體驗。此外，本集團的產品開發團隊繼續將主要重點放在安全防禦及電腦優化上。於本期間，Boom Max集團對其部分軟件產品進行了升級。新版軟件產品的特色為軟件更新及硬件驅動優化，預期將於二零二二年年末推出。

於本期間，Boom Max集團繼續建立及加強其銷售及分銷渠道（包括就推廣軟件產品開展數字營銷活動）。除鞏固其於傳統市場的客戶基礎外，本集團將繼續在亞太地區國家等新興市場探索業務機會及拓展分銷渠道。此外，Boom Max集團的軟件產品可從[www.iobit.com](http://www.iobit.com)或其他軟件下載目錄網站及聯盟網站下載。網站以英文、西班牙語、法語、中文及荷蘭語等不同語言提供軟件產品的新版本供下載。於二零二二年九月三十日，根據Boom Max集團的內部銷售數據，其產品用戶數超過37,000,000名，包括新的非付費用戶及付費用戶（指於本期間最少訂購一次產品的用戶）。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

The world is looking for a full global economic recovery and business activities are expected to resume gradually. In the meantime, potential changes in customer behaviours of computer users in the post-pandemic era, fierce competition in the I.T. industry, inflation concerns, geopolitical pressure and Russia-Ukraine war may pose uncertainties to the overall economic activities and this segment. It is hard to quantify future impacts of the pandemic on this segment. The Board will continue to closely monitor the performance of this segment and the potential impacts from the pandemic. Looking ahead, the Boom Max Group will continue to focus on exploring new technological applications in realm and enhancing its software products. It will also strengthen and expand its distribution and sales channels by cooperating closely with local dealers and affiliates.

### Corporate Management Solutions and I.T. Contract Services Business

During the Period, revenue derived from this business segment was approximately HK\$14,718,000 (2021: approximately HK\$22,613,000), representing a decrease of approximately 34.9% as compared to that for the corresponding period in 2021. This business segment recorded a profit of approximately HK\$1,523,000 for the Period as compared to a segment loss for the nine months ended 30 September 2021. (2021: loss of approximately HK\$2,209,000). Such turnaround from a loss to a profit was primarily attributable to the effective cost control by the Group during the Period.

The Group provides corporate management solutions, I.T. contract services, network infrastructure solutions, network professional services and I.T. project implementation services to corporate clients mainly in Hong Kong through its indirect wholly-owned subsidiary, Wafer Systems (Hong Kong) Limited.

During the Period, the market conditions for this business segment remained challenging due to the severe competition in the I.T. industry in Hong Kong. In addition, the COVID-19 pandemic has caused disruptions to the Hong Kong economy. It is expected that the epidemic will continue to exert pressure on the operational environment of this business segment. The Group will continue its endeavour to expand customer base in order to improve the financial performance of this segment. In the meantime, the Group's management will continue to pay close attention to the prospect of this business segment and may consider the possibility of, including but not limited to, scale-down or disposal of this business segment in the coming future.

### B2C Online Sales Platform and B2B Product Trading Business

During the Period, revenue derived from this business segment was approximately HK\$3,537,000 (2021: approximately HK\$155,000). The segment loss of this business segment for the Period amounted to approximately HK\$3,896,000 as compared to a segment loss of approximately HK\$3,614,000 for the corresponding period in 2021.

世界各國期望全球經濟全面復甦，業務互動有望逐漸全面重啟。同時，疫情後時代電腦用戶的消費習慣可能發生改變，資訊科技行業競爭激烈、對通貨膨脹的擔憂、地緣政治壓力及俄烏戰爭可能對整體經濟活動及此分部帶來不確定性。很難量化疫情對此分部的未來影響。董事會將繼續密切監控此分部的表現及疫情的潛在影響。展望未來，Boom Max集團將繼續致力探索新技術應用領域及改善其軟件產品，同時透過與當地經銷商及聯營公司緊密合作，加強及拓展其分銷和銷售渠道。

### 企業管理解決方案及資訊科技合約服務業務

於本期間，來自此業務分部的收入約為14,718,000港元（二零二一年：約22,613,000港元），較二零二一年同期減少約34.9%。此業務分部於本期間錄得溢利約1,523,000港元（二零二一年：虧損約2,209,000港元），而截至二零二一年九月三十日止九個月則錄得分部虧損。有關轉虧為盈乃主要由於本集團本期間內有效的成本控制。

本集團透過其間接全資附屬公司威發系統（香港）有限公司向主要位於香港的企業客戶提供企業管理解決方案、資訊科技合約服務、網絡基建解決方案、網絡專業服務及資訊科技項目推行服務。

於本期間，由於香港資訊科技行業競爭激烈，此業務分部面臨的市場環境仍具挑戰。此外，COVID-19疫情對香港經濟已造成干擾，預計疫情將繼續對此業務分部的營商環境帶來壓力。本集團將繼續努力擴大客戶基礎，以改善此分部的財務表現。與此同時，本集團的管理層將繼續密切關注此業務分部的前景並可能考慮於未來（包括但不限於）縮減或出售此業務分部的可能性。

### B2C網上銷售平台及B2B產品貿易業務

於本期間，來自此業務分部的收入約為3,537,000港元（二零二一年：約155,000港元）。本期間此業務分部的分部虧損約為3,896,000港元，而二零二一年同期的分部虧損約為3,614,000港元。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

The Group is committed to enhancing the lifestyle of its customers through developing online and offline sales channels to offer quality products to customers around the world. During the Period, the Group engaged in the operation of the B2C Online Sales Platform, focusing on offering quality electronic lifestyle products to international customers.

Headwinds of the volatile market environment and the wider impact from the COVID-19 pandemic have been posing challenges to this business segment. It is expected that these external factors will continue to have an adverse impact on the market conditions, for this business segment. The Group will continue to carefully control the cost and increase the variety of products when business opportunities arise. The Board will continue to review carefully and pay close attention to the performance of this business segment in terms of exercising prudent cost control, credit risks control, and maintaining an appropriate balance of risks and opportunities.

### Securities Investment Business

During the Period, this business segment recorded a segment loss of approximately HK\$8,122,000 (2021: profit of approximately HK\$205,000). The segment loss was mainly attributable to the net fair value loss on financial assets at FVTPL (“FVTPL Financial Assets”) of approximately HK\$8,252,000 for the Period (2021: profit of approximately HK\$253,000).

The global geopolitical tensions, change of governments’ policies, and the social and economic conditions brought by the pandemic are expected to bring volatility to the Hong Kong financial market. In the meantime, the Group will continue to explore potential investment opportunities and closely monitor the Hong Kong financial market as well as the performance of the Securities Investment Business.

As at 30 September 2022, fair values of the FVTPL Financial Assets and financial assets at FVTOCI (“FVTOCI Financial Assets”) of the Group were approximately HK\$22,388,000 (31 December 2021: approximately HK\$30,488,000) and approximately HK\$784,000 (31 December 2021: approximately HK\$1,067,000) respectively, consisting of eight investment items (31 December 2021: seven), six of which were shares listed on the Stock Exchange, one of which was shares delisted from the Stock Exchange in May 2021 and the remaining one was shares of an unlisted company. As at 30 September 2022, the fair values of each of the FVTPL Financial Assets and the FVTOCI Financial Assets contributed less than 5% of the Group’s total assets.

本集團致力通過發展線上及線下銷售渠道，為全球客戶提供優質產品，以改善其客戶的生活方式。於本期間，本集團從事B2C網上銷售平台營運，專注於向國際客戶提供優質電子生活產品。

市場環境波動阻力及COVID-19疫情的廣泛影響對此業務分部構成挑戰。預期該等外部因素將繼續為此業務分部的市場狀況帶來不利影響。本集團將繼續仔細控制成本及於業務機會出現時增加產品種類。董事會將繼續審慎審視並密切關注此業務分部的表現，審慎控制成本、信貸風險及在風險與機遇之間維持適當的平衡。

### 證券投資業務

於本期間，此業務分部錄得分部虧損約8,122,000港元（二零二一年：溢利約205,000港元）。分部虧損主要由於本期間透過損益以公平價值列賬的金融資產（「透過損益以公平價值列賬的金融資產」）的公平價值虧損淨額約8,252,000港元（二零二一年：溢利約253,000港元）。

全球地緣政治局勢緊張、政府政策變動以及疫情引致的社會經濟狀況，預計將給香港金融市場帶來波動。同時，本集團將繼續探尋潛在投資機會，並密切監察香港金融市場情況及證券投資業務的表現。

於二零二二年九月三十日，本集團透過損益以公平價值列賬的金融資產及透過其他全面收益以公平價值列賬的金融資產（「透過其他全面收益以公平價值列賬的金融資產」）的公平價值分別約為22,388,000港元（二零二一年十二月三十一日：約30,488,000港元）及約為784,000港元（二零二一年十二月三十一日：約1,067,000港元），其由八個（二零二一年十二月三十一日：七個）投資項目組成，其中六個項目為於聯交所上市的股份（其中一個項目為於二零二一年五月自聯交所除牌的股份），餘下一個項目為非上市公司股份。於二零二二年九月三十日，透過損益以公平價值列賬的金融資產及透過其他全面收益以公平價值列賬的金融資產的公平價值均佔本集團的資產總值不足5%。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### FINANCIAL REVIEW

#### Revenue

During the Period, revenue of the Group was approximately HK\$76,850,000 representing an increase of approximately 1.2% as compared to the revenue of approximately HK\$75,933,000, for the corresponding period in 2021. The revenue of the Group for the Period comprised the revenue of (i) the Software Business of approximately HK\$58,595,000; (ii) the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$14,718,000; and (iii) the B2C Online Sales Platform and B2B Product Trading Business of approximately HK\$3,537,000.

#### Gross Profit

Gross profit of the Group for the Period has increased by approximately 12.3% to approximately HK\$50,590,000 from approximately HK\$45,039,000 for the corresponding period in 2021.

#### Other Gains and Losses

The other gains and losses of the Group were a loss of approximately HK\$9,694,000 for the Period (2021: gain of approximately HK\$317,000). The loss for the Period was mainly contributed by the fair value loss on financial assets at FVTPL of approximately HK\$8,252,000.

#### Finance Costs

The finance costs of the Group were approximately HK\$113,000 for the Period, representing a decrease of approximately 45.4% from approximately HK\$207,000 for the corresponding period in 2021.

#### Loss for the Period

The Group recorded a net loss of approximately HK\$7,946,000 for the Period (2021: approximately HK\$5,793,000). The net loss for the Period was mainly contributed by the combined effects of (i) segment profit of the Software Business of approximately HK\$12,876,000 (2021: approximately HK\$9,207,000); (ii) segment loss of the Securities Investment Business of approximately HK\$8,122,000 (2021: profit of approximately HK\$205,000); (iii) segment profit of the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$1,523,000 (2021: loss of approximately HK\$2,209,000); (iv) segment loss of the B2C Online Sales Platform and B2B Product Trading Business of approximately HK\$3,896,000 (2021: approximately HK\$3,614,000); and (v) other corporate expenses of approximately HK\$8,604,000 (2021: approximately HK\$8,129,000) incurred during the Period.

### 財務回顧

#### 收入

於本期間，本集團的收入約為76,850,000港元，較二零二一年同期收入約75,933,000港元增加約1.2%。本期間本集團收入包括以下各項的收入：(i)軟件業務約58,595,000港元；(ii)企業管理解決方案及資訊科技合約服務業務約14,718,000港元；及(iii)B2C網上銷售平台及B2B產品貿易業務約3,537,000港元。

#### 毛利

於本期間，本集團的毛利由二零二一年同期約45,039,000港元增加約12.3%至約50,590,000港元。

#### 其他收益及虧損

於本期間，本集團的其他收益及虧損為虧損約9,694,000港元（二零二一年：收益約317,000港元）。本期間虧損主要來自透過損益以公平價值列賬的金融資產的公平價值虧損約8,252,000港元。

#### 融資成本

本集團於本期間融資成本約為113,000港元，較二零二一年同期約207,000港元減少約45.4%。

#### 本期間虧損

於本期間，本集團錄得虧損淨額約7,946,000港元（二零二一年：約5,793,000港元）。於本期間錄得虧損淨額主要歸因於(i)軟件業務錄得分部溢利約12,876,000港元（二零二一年：約9,207,000港元）；(ii)證券投資業務錄得分部虧損約8,122,000港元（二零二一年：溢利約205,000港元）；(iii)企業管理解決方案及資訊科技合約服務業務錄得分部溢利約1,523,000港元（二零二一年：虧損約2,209,000港元）；(iv)B2C網上銷售平台及B2B產品貿易業務錄得分部虧損約3,896,000港元（二零二一年：約3,614,000港元）；及(v)本期間產生的其他企業開支約8,604,000港元（二零二一年：約8,129,000港元）的綜合影響。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

The net loss attributable to owners of the Company was approximately HK\$11,604,000 for the Period as compared with the net loss attributable to owners of the Company of approximately HK\$8,394,000 for the corresponding period in 2021.

### Liquidity, Financial Resources and Capital Structure

As at 30 September 2022, the Group had cash and cash equivalents and pledged bank deposits of approximately HK\$77,113,000 (31 December 2021: approximately HK\$82,482,000), which were principally denominated in United States dollars, Hong Kong dollars and Renminbi (2021: United States dollars, Hong Kong dollars and Renminbi). During the Period, the Group generally financed its operations with internal resources and there was no significant change in its capital structure.

### Gearing Ratio

As at 30 September 2022, the Group had total assets amounting to approximately HK\$296,379,000 (31 December 2021: approximately HK\$309,511,000) and total liabilities of approximately HK\$54,646,000 (31 December 2021: approximately HK\$57,033,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was approximately 18.4% as at 30 September 2022 (31 December 2021: approximately 18.4%).

### Dividend

The Board does not recommend any payment of dividends for the Period (2021: Nil).

### Charges on the Group's Assets

As at 30 September 2022, the Group pledged its bank deposits of approximately US\$81,000 (equivalent to approximately HK\$630,000) (31 December 2021: approximately US\$81,000 (equivalent to approximately HK\$630,000)) for securing banking facilities of HK\$500,000 (31 December 2021: HK\$500,000) granted to the Group. The pledged bank deposits were denominated in United States dollars with a term of six months at a fixed interest rate of 0.45% per annum.

As at 30 September 2022, the Group had undrawn banking facilities of approximately HK\$307,000 (31 December 2021: approximately HK\$206,000).

As at 30 September 2022 and 31 December 2021, the Group did not hold any margin trading account.

於本期間，本公司擁有人應佔虧損淨額約為11,604,000港元，而二零二一年同期本公司擁有人應佔虧損淨額則約為8,394,000港元。

### 流動資金、財務資源及資本架構

於二零二二年九月三十日，本集團的現金及現金等價物以及已抵押銀行存款約為77,113,000港元（二零二一年十二月三十一日：約82,482,000港元），主要以美元、港元及人民幣（二零二一年：美元、港元及人民幣）列值。於本期間，本集團一般以內部資源為其營運撥資及其資本架構概無重大變動。

### 資產負債比率

於二零二二年九月三十日，本集團的資產總值約為296,379,000港元（二零二一年十二月三十一日：約309,511,000港元），而負債總額則約為54,646,000港元（二零二一年十二月三十一日：約57,033,000港元）。本集團於二零二二年九月三十日的資產負債比率（按負債總額除以資產總值計算）約為18.4%（二零二一年十二月三十一日：約18.4%）。

### 股息

董事會不建議就本期間派付任何股息（二零二一年：無）。

### 本集團資產抵押

於二零二二年九月三十日，本集團已抵押銀行存款約81,000美元（相當於約630,000港元）（二零二一年十二月三十一日：約81,000美元（相當於約630,000港元））作為本集團獲授之500,000港元（二零二一年十二月三十一日：500,000港元）銀行融資之擔保。有關已抵押銀行存款以美元列值，為期六個月，並按固定年利率0.45厘計息。

於二零二二年九月三十日，本集團有未提取銀行融資約307,000港元（二零二一年十二月三十一日：約206,000港元）。

於二零二二年九月三十日及二零二一年十二月三十一日，本集團並無持有任何保證金貿易賬戶。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### RISK FACTORS

#### Foreign Exchange Exposure

During the Period, business activities of the Group were mainly denominated in Hong Kong dollars, United States dollars and Renminbi. The United States dollar is the main currency for transactions made by the Group. Since the Hong Kong dollar remains pegged to the United States dollar within a defined range, the Group is not exposed to any significant foreign exchange risk against the United States dollar. The Group has not entered into any foreign exchange contract as hedging measures. The Directors did not consider the Group as being exposed to any significant foreign currency exchange risk. Notwithstanding the above, the Group will continue to manage its foreign currency risk and may consider using hedging derivatives, such as foreign currency forward contracts, as and when appropriate.

#### Financial Risk

The total assets of the Group of approximately HK\$296,379,000 as at 30 September 2022 mainly included the FVTOCI Financial Assets of approximately HK\$784,000, the FVTPL Financial Assets of approximately HK\$22,388,000, goodwill of approximately HK\$60,525,000 and intangible assets of approximately HK\$111,503,000. The Group's FVTOCI Financial Assets and FVTPL Financial Assets are measured at fair value at the end of each reporting period. Therefore, the Group is exposed to equity security price risk due to fluctuation of the fair value of the FVTOCI Financial Assets and the FVTPL Financial Assets. The Directors regularly review its exposure of the Group's FVTOCI Financial Assets and FVTPL Financial Assets to the equity security price risk. Moreover, the Directors closely monitor the financial performance and operation of cash generating units containing goodwill and intangible assets, and conduct impairment review on goodwill and intangible assets annually and will increase the frequency should there be any unforeseeable events or changes in any circumstances which may lead to potential impairment.

#### Operation Risk

The Group is exposed to the corresponding operation risks that each of its business divisions faces. To manage those risks, the management of each business division is responsible for monitoring the operation of their respective divisions and assessing related operation risks. They are responsible for implementing the Group's risk management policies and procedures, and shall report any irregularities in connection with operations of projects to the Directors and seek directions.

### 風險因素

#### 外匯風險

於本期間，本集團的業務活動主要以港元、美元及人民幣列值。美元為本集團的主要交易貨幣。由於港元仍在既定範圍內與美元掛鈎，故在兌換美元上本集團並無承受任何重大外匯風險。本集團概無訂立任何外匯合約作為對沖措施。董事認為，本集團並無承受任何重大外匯風險。儘管存在上述情況，本集團仍將繼續透過密切監察匯率走勢管理其外幣風險，並可能考慮使用遠期外匯合約等對沖衍生工具（如適用）。

#### 財務風險

本集團於二零二二年九月三十日的總資產約296,379,000港元，主要包括透過其他全面收益以公平價值列賬的金融資產約784,000港元、透過損益以公平價值列賬的金融資產約22,388,000港元、商譽約60,525,000港元及無形資產約111,503,000港元。本集團透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產按於各報告期末的公平價值計量。因此，本集團由於透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產的公平價值波動而承受股本證券價格風險。董事定期檢討本集團透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產的股本證券價格風險。此外，董事密切監察包含商譽及無形資產的現金產出單元之財務表現及營運，且每年進行商譽及無形資產減值檢討，及倘任何未可預見的事件或任何環境變化可能導致潛在減值時更頻密進行。

#### 營運風險

本集團面臨與本集團各業務分部有關的經營風險。為管理該等風險，各業務分部的管理層負責監控彼等各自業務分部的業務經營及評估相關經營風險。彼等負責落實本集團的風險管理政策及程序，並應向董事報告有關項目營運的任何不合規情況並尋求指示。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Credit Risk

The Group is exposed to credit risk mainly attributable to its trade and other receivables. During the Period, the Group's credit risk mainly arose from the operating activities of the B2C Online Sales Platform, and B2B Product Trading Business, and the Corporate Management Solutions and I.T. Contract Services Business. As at 30 September 2022, the trade and other receivables of the Group were approximately HK\$21,183,000. During the Period, due to the worsening economic environment caused by the COVID-19 pandemic and socio-political instability, the chance of default in payment may inevitably be higher than expected. To minimise credit risk, the Directors continue to closely monitor the overall level of credit exposure, whereas the management is responsible for determining credit approvals and monitoring the implementation of collection procedure to ensure follow-up actions are taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of a reporting period to ensure adequate impairment losses are made for irrecoverable amounts.

### LITIGATIONS

#### (1) Perfect Growth Litigation

On 3 July 2018, Perfect Growth Limited ("Perfect Growth"), a wholly-owned subsidiary of the Company, received an amended writ of summons ("Amended Writ") with an amended statement of claim ("Amended Statement of Claim") issued in the Court of First Instance of the High Court of Hong Kong by Convoy Global Holdings Limited ("Convoy Global") ("1st Plaintiff"), Convoy Collateral Limited ("2nd Plaintiff") and CSL Securities Limited ("3rd Plaintiff") (1st Plaintiff, 2nd Plaintiff and 3rd Plaintiff collectively referred to as the "Plaintiffs") against, among other defendants, Perfect Growth as the 34th defendant ("Perfect Growth Litigation"). Perfect Growth was joined as one of the defendants by way of the Amended Writ.

Pursuant to the Amended Statement of Claim indorsed on the Amended Writ, Perfect Growth was named as one of the Alleged Independent Placees (being placees of the placing of shares of the 1st Plaintiff carried out in around October 2015 ("October 2015 Placing")) and was allotted with some shares of the 1st Plaintiff pursuant to the October 2015 Placing.

In the Perfect Growth Litigation, the reliefs claimed by the Plaintiffs against Perfect Growth are as follows:

- (i) the 1st Plaintiff seeks a declaration and an order as against, among others, Perfect Growth, that the allotment of the 1st Plaintiff's shares to, among others, Perfect Growth pursuant to the October 2015 Placing is null and void, or has been rescinded and be set aside;

### 信貸風險

本集團面臨信貸風險，主要歸因於其貿易及其他應收款項。於本期間，本集團的信貸風險主要由B2C網上銷售平台及B2B產品貿易業務以及企業管理解決方案及資訊科技合約服務業務經營活動產生。於二零二二年九月三十日，本集團貿易及其他應收款項為約21,183,000港元。於本期間，由於COVID-19疫情及社會政治不穩定導致經濟環境惡化，出現拖欠付款的可能性難免會高於預期。為盡量降低信貸風險，董事繼續密切監控所面臨信貸風險的整體水平，且管理層負責釐定信貸審批及落實監察收款程序，以確保採取跟進行動收回逾期債項。此外，本集團於報告期末審閱各筆個別貿易債項的可收回金額，以確保就不可收回款額作出足夠減值虧損。

### 訴訟

#### (1) 肇堅訴訟

於二零一八年七月三日，本公司之全資附屬公司肇堅有限公司（「肇堅」）接獲由康宏環球控股有限公司（「康宏環球」）（「第一原告人」）、康宏財務有限公司（「第二原告人」）及康證有限公司（「第三原告人」）（第一原告人、第二原告人及第三原告人統稱為「該等原告人」）入稟香港高等法院原訟法庭向包括肇堅（為第34名被告人）在內的被告人發出之經修訂傳訊令狀（「經修訂令狀」）連同經修訂申索陳述書（「經修訂申索陳述書」）（「肇堅訴訟」）。肇堅因經修訂令狀而被加入成為其中一名被告人。

根據經修訂令狀所背書之經修訂申索陳述書，肇堅被列為聲稱獨立承配人之一（即第一原告人於二零一五年十月前後進行之股份配售（「二零一五年十月配售」）之承配人），並曾根據二零一五年十月配售獲配發第一原告人之若干股份。

該等原告人於肇堅訴訟針對肇堅而申索的濟助如下：

- (i) 第一原告人尋求針對（其中包括）肇堅宣佈及頒令，使第一原告人根據二零一五年十月配售向（其中包括）肇堅配發之股份應告無效及不再具有效力，或予以撤回及撤銷；

# MANAGEMENT DISCUSSION AND ANALYSIS

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- (ii) the 1st Plaintiff seeks an account of profits and an order for payment of any sums found to be due, equitable compensation to be assessed and/or damages to be assessed for dishonest assistance, unlawful means conspiracy and/or lawful means conspiracy as against, among others, Perfect Growth, in relation to, among other matters, the October 2015 Placing and the allotment of the 1st Plaintiff's shares pursuant to the same; and
- (iii) the Plaintiffs seek as against, among others, Perfect Growth (a) general or special damages; (b) interests; (c) costs; (d) further and/or other reliefs.

On 22 November 2018, Perfect Growth filed its defence to the Amended Statement of Claim.

On 3 December 2019, the Plaintiffs filed its reply to Perfect Growth's defence. The Plaintiffs have not, however, filed its reply to each of the other defendants' defence, and as such the pleadings of the Perfect Growth Litigation have not been closed yet.

Details of the Perfect Growth Litigation are set out in the Company's announcement dated 5 July 2018.

### (2) Settlement of the AP Acquisition Litigation and the AP Management Litigation

For details in relation to the AP Acquisition Litigation and the AP Management Litigation in which the Group was involved, please refer to the 2021 annual report of the Company. Unless otherwise defined, capitalised terms used under this section shall have the same meanings as defined under the section headed "Management Discussion and Analysis – Litigations" of the 2021 annual report of the Company.

On 1 February 2021, Lucky Famous Limited ("Lucky Famous"), a wholly-owned subsidiary of the Company, Fragrant River Entertainment Culture (Holdings) Limited ("Vendor"), Universe International Holdings Limited (now known as Universe Entertainment and Culture Group Company Limited) ("Guarantor"), Mr. Chan Sze Long ("Chan") and Ms. Lim Wah Elsa ("Lim"), Very Easy Limited ("Very Easy"), a company wholly owned by Chan, and City Link Consultancy Limited ("City Link"), a company wholly owned by Lim, without admission of any liability in relation to the Legal Action, had amicably resolved and entered into a settlement agreement ("Settlement Agreement") in relation to the final and full settlement of the Disputes (as defined below). In accordance with the Settlement Agreement, the parties agreed that (i) the disputes in the Legal Action; and (ii) any other claims and complaints that the parties to the Settlement Agreement may have against each other arising out of or in connection with the sale and purchase agreement in respect of the sale and purchase of 510 shares of AP Group Investment Holdings Limited ("AP Group Investment", together with its subsidiaries, referred to as the "AP Group") entered into by and among the Vendor, Very Easy, City Link, Chan and Lim in 2015 and the SP Agreement (collectively, the "Disputes") shall be settled in full.

- (ii) 第一原告人尋求，就（其中包括）二零一五年十月配售及第一原告人據此配發股份而針對（其中包括）肇堅作出頒令，要求交出利潤及支付被發現到期的款項、因不誠實協助、非法及／或合法手段串謀而將予評定之衡平補償及／或將予評定之損害賠償；及
- (iii) 該等原告人尋求，針對（其中包括）肇堅申索(a)一般或特定損害賠償；(b)利息；(c)訟費；(d)進一步及／或其他濟助。

於二零一八年十一月二十二日，肇堅對經修訂申索陳述書提出抗辯。

於二零一九年十二月三日，該等原告人對肇堅之抗辯提出答辯。然而，該等原告人並無對其他被告人各自的抗辯進行答辯，因此肇堅訴訟之狀書尚未結束。

肇堅訴訟之詳情載於本公司日期為二零一八年七月五日之公告。

### (2) 愛拼收購訴訟及愛拼管理人員訴訟之和解

有關本集團涉及的愛拼收購訴訟及愛拼管理人員訴訟的詳情，請參閱本公司二零二一年年報。除另有界定者外，本節所用詞彙與本公司二零二一年年報「管理層討論及分析－訴訟」一節所界定者具有相同涵義。

於二零二一年二月一日，本公司全資附屬公司 Lucky Famous Limited (「Lucky Famous」)、香江娛樂文化(控股)有限公司(「賣方」)、寰宇國際控股有限公司(現稱為寰宇娛樂文化集團有限公司)(「擔保人」)、陳思朗先生(「陳」)及林樺女士(「林」)、Very Easy Limited (「Very Easy」)(一間由陳全資擁有的公司)及City Link Consultancy Limited (「City Link」)(一間由林全資擁有的公司)在並無接納任何有關法律訴訟責任的情況下已友好議決並就最終及全面和解糾紛(定義見下文)訂立和解協議(「和解協議」)。根據和解協議，各訂約方已同意(i)法律訴訟中的糾紛；及(ii)和解協議各訂約方可能因或就賣方、Very Easy、City Link、陳及林於二零一五年就買賣愛拼集團控股有限公司(「愛拼集團控股」，連同其附屬公司統稱「愛拼集團」)510股股份而訂立的買賣協議及該買賣協議而對彼此提出的任何其他申索及申訴(統稱「糾紛」)應獲全數解決。



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In accordance with the terms of the Settlement Agreement, (i) the Vendor and the Guarantor shall pay to the Group a sum of HK\$1,500,000 at the time of signing of the Settlement Agreement in full and final settlement of the Disputes; (ii) Chan shall pay to the Group a sum of HK\$2,700,000 in full and final settlement of the Disputes, by paying (a) a sum of HK\$1,300,000 at the time of signing of the Settlement Agreement; (b) a sum of HK\$23,500 per month for 59 months starting from 1 March 2021 up to 1 January 2026; and (c) a final sum of HK\$13,500 on or before 1 February 2026; (iii) Lim shall pay to the Group a sum of HK\$1,800,000 in full and final settlement of the Disputes, by paying (a) a sum of HK\$200,000 at the time of signing of the Settlement Agreement; (b) a sum of HK\$26,500 per month for 59 months starting from 1 March 2021 up to 1 January 2026; and (c) a final sum of HK\$36,500 on or before 1 February 2026; and (iv) within 7 days of the date of the Settlement Agreement, Lucky Famous or its legal representatives shall file at the Court of First Instance of the High Court of Hong Kong a consent summons for discontinuing the Legal Action with no order as to costs. The Group shall be entitled as of right to take immediate legal action, including commencing bankruptcy proceedings without further notice if Chan and/or Lim fail(s) to make full and timely payment of any of the instalment(s) under (ii) and (iii) above.

Details of the Settlement Agreement are set out in the announcement of the Company dated 1 February 2021.

On 16 February 2021, the High Court of Hong Kong granted an order by consent that, amongst others, Lucky Famous do have leave to discontinue the Legal Action against the Vendor, the Guarantor, Chan and Lim.

Without prejudice to any right against the Vendor and the Guarantor under the SP Agreement, the AP Receivable was HK\$20,400,000 as at 31 December 2020. Based on the valuation performed by an independent professional valuer using the probability-weighted method, the Group had recognised an expected credit loss allowance on the AP Receivable of approximately HK\$3,954,000, HK\$1,246,000 and HK\$12,200,000 for the years ended 31 December 2020, 2019 and 2018, respectively. In light of the final and full settlement of the Dispute in accordance with the Settlement Agreement dated 1 February 2021, lifetime expected credit loss allowance of approximately HK\$14,400,000 was considered irrecoverable and has been written off during the year ended 31 December 2021. Excepted credit loss allowance of approximately HK\$550,000 and HK\$371,000 were received and reversed during the year ended 31 December 2021 and the nine months ended 30 September 2022 respectively.

根據和解協議的條款，(i)賣方及擔保人須於簽署和解協議時向本集團悉數支付1,500,000港元以全面及最終解決爭議；(ii)陳須向本集團悉數支付2,700,000港元，通過(a)於簽署和解協議時支付1,300,000港元；(b)自二零二一年三月一日起至二零二六年一月一日止59個月每月支付23,500港元；及(c)於二零二六年二月一日或之前支付最後一筆款項13,500港元，以全面及最終解決爭議；(iii)林須向本集團悉數支付1,800,000港元，通過(a)於簽署和解協議時支付200,000港元；(b)自二零二一年三月一日起至二零二六年一月一日止59個月每月支付26,500港元；及(c)於二零二六年二月一日或之前支付最後一筆款項36,500港元，以全面及最終解決爭議；及(iv)和解協議日期後7日內，Lucky Famous或其法定代表須向香港高等法院原訟法庭遞交一份終止法律訴訟之同意傳票，當中不就訟費頒發命令。倘陳及／或林未能根據上述第(ii)及第(iii)項及時全額支付任何分期付款，則本集團有權立即採取法律行動（包括展開破產程序）而毋須另行通知。

有關和解協議的詳情載於本公司日期為二零二一年二月一日之公告內。

香港高等法院於二零二一年二月十六日以同意方式頒佈一項命令（其中包括），Lucky Famous獲准終止對賣方、擔保人、陳及林之法律訴訟。

在不影響賣方及擔保人於買賣協議項下任何權利的前提下，愛拼應收款項於二零二零年十二月三十一日為20,400,000港元。根據一名獨立專業估值師採用概率加權法進行的估值，於截至二零二零年、二零一九年及二零一八年十二月三十一日止年度，本集團已就愛拼應收款項分別確認預期信貸虧損撥備約3,954,000港元、1,246,000港元及12,200,000港元。根據二零二一年二月一日的和解協議所載最終及全面和解糾紛，截至二零二一年十二月三十一日止年度，全期預期信貸虧損撥備約14,400,000港元被視為不可收回及已撇銷。截至二零二一年十二月三十一日止年度及截至二零二二年九月三十日止九個月，分別已收回及撥回預期信貸虧損撥備約550,000港元及371,000港元。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### TREASURY POLICY

The Group adopts a conservative treasury policy. Treasury activities are centralised and the Group normally invests in portfolios comprising diverse products. It has guidelines in place to monitor and control investment risk exposure and to manage capital. The Board closely reviews the Group's liquidity position to ensure the Group has liquidity in structure, with assets, liabilities and other commitments, adequate for meeting its funding requirements at all times.

### MATERIAL TRANSACTION

The Group did not have any material acquisition or disposal during the Period.

### Employees and remuneration policies

As at 30 September 2022, the Group had 85 employees (31 December 2021: 29 employees). The Group's remuneration policy emphasises equality, motivation and performance of the employees, with a principle to strengthen its competitiveness in the market and comply with statutory requirements of Hong Kong and the PRC. Remuneration packages are generally reviewed annually. Apart from salary payments, other staff benefits include provident fund contributions, medical insurance coverage and discretionary performance-related bonuses. The Group also has a share option scheme in place to reward and motivate its employees. Details of the share option scheme of the Company are set out in the section headed "Other Information – Share Option Scheme" in this report.

### Contingent liabilities

Other than the outcome of the litigation as disclosed in the section headed "Litigation" above, as at 30 September 2022, the Group did not have any other significant contingent liabilities (31 December 2021: Nil).

### Capital commitments

As at 30 September 2022, the capital commitments contracted but not provided for the development costs of intangible assets were approximately HK\$11,714,000 (31 December 2021: approximately HK\$45,461,000). Please refer to Note 13 to the unaudited condensed consolidated financial statements contained in this report for details.

### 庫務政策

本集團採取穩健的庫務政策。庫務活動較為集中且本集團傾向投資多元化產品組合。本集團訂有監察及管制投資風險及管理資本之指引。董事會密切檢討本集團的流動資金狀況，以確保本集團之資產、負債及其他承擔之流動資金架構在所有時間均能應付其資金需求。

### 重大交易

本集團於本期間內並無任何重大收購或出售事項。

### 僱員及薪酬政策

於二零二二年九月三十日，本集團聘用85名僱員（二零二一年十二月三十一日：29名僱員）。本集團乃以平等、激勵及僱員績效為導向制定薪酬政策，以提升市場競爭力為原則並遵守香港及中國法例規定。薪酬待遇通常每年檢討。除薪金付款外，其他員工福利包括公積金供款、醫療保險及與表現掛鈎之酌情花紅。本集團亦設有購股權計劃以獎勵及激勵僱員。有關本公司購股權計劃的詳情載於本報告「其他資料—購股權計劃」一節。

### 或然負債

除上文「訴訟」一節所披露之訴訟結果外，於二零二二年九月三十日，本集團並無任何其他重大或然負債（二零二一年十二月三十一日：無）。

### 資本承擔

於二零二二年九月三十日，就無形資產的開發成本之已訂約但未撥備的資本承擔約為11,714,000港元（二零二一年十二月三十一日：約45,461,000港元）。詳情請參閱本報告所載之未經審核簡明綜合財務報表附註13。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### OUTLOOK

Looking forward, the market environment will continue to remain challenging. Due to the sporadic regional recurrence of COVID-19 pandemic, Russia-Ukraine War and the gradual emergence of inflation pressures arising from monetary easing, the global economic outlook will remain relatively uncertain in the remaining months of 2022, which may lead to adverse impacts on our businesses.

However, in the cyber world, security threats have been a continuous concern. New industries using AI technologies are emerging, and viruses and attack methods adopted by hackers come up incessantly with the evolving technological advancement. The phenomena creates a large unmet security gap which represents huge future development opportunities for the Group. The Board considers that the Software Business will continue to be one of the principal sources of income of the Group and will closely monitor the I.T. trend. Riding the evolving I.T. industry tide, the Group will also actively develop and improve its diverse PC performance optimisation and anti-virus softwares, increase the variety of the products of the Software Business, focus on developing new technologies and exploring brand new realms, as well as nurture potential business drivers. The Group will also continue to consolidate and expand its software product sales channels and strengthen its presence in the European countries and the U.S. in the hope of enhancing its profitability in the long run.

We insist that our people remain as our key to success. Amidst the pandemic time, health and safety of the Group's employees are always at the top priority of the Group. Safety measures have been implemented to prevent the spreading of virus in the workplace. For example, work-from-home arrangement has been implemented and frequent cleaning, disinfectant and face masks have been provided to the Group's employees at the head office. Going forward, as a reliable and caring corporation, the Group will continue to implement appropriate and necessary safety measures in order to safeguard the health of its employees.

Other than giving major attention to the Software Business, the Group will also continue to pursue business diversification, assess at appropriate time the gain and growth prospects of different business segments, allocate resources flexibly to business segments with high operational efficiency and sustainable development. The Group will capitalise on its strong business foundation and extensive business scope to actively explore suitable investment opportunities with an appropriate balance of risks and opportunities so as to generate returns for shareholders of the Company ("Shareholders").

### 前景

展望未來，市場環境將依然挑戰重重。由於COVID-19疫情零星散發、俄烏戰爭及因貨幣政策寬鬆逐漸產生通脹壓力，二零二二年剩餘數月的全球經濟前景仍將相對不確定，此或會導致我們的業務受到不利影響。

然而，網絡世界安全威脅無日無之，應用人工智能技術的新興產業崛起，病毒、駭客攻擊手法亦隨著不斷演變的科技發展層出不窮，龐大保安需求的缺口為本集團未來發展創造了充裕的發展機會。董事會認為軟件業務將繼續為本集團主要收入來源之一，並將密切關注資訊科技趨勢。本集團亦將依據資訊科技行業革新的浪潮順勢而為，積極地研發與提升多元化的電腦性能優化和病毒防護軟件，增加軟件業務的產品種類，重點開發新技術及探索全新領域以及培育潛在業務增長點。此外，本集團將持續鞏固及擴大軟件產品銷售渠道，並加強其於歐美國家的地位，冀長遠促進本集團的盈利能力。

我們一直堅信我們的員工是我們成功的關鍵。於疫情期間，我們始終將本集團員工的健康與安全放在首位。我們已採取一系列安全措施防止病毒在工作場所傳播，例如已實行之家辦公安排及於總部加密清潔次數、向本集團員工提供消毒液及口罩。未來，作為一家可靠及注重人本關懷的企業，本集團將繼續實施適當和必要的安全措施，以保障其員工的健康。

在聚焦發展軟件業務的同時，本集團會繼續採取多元化發展方針，適時評估各個業務分部的收益及增長前景，靈活地調配資源至經營效益高、可持續發展的業務分部。本集團將依託紮實的業務基礎及廣泛的業務範疇，積極探索合適的投資良機，並在風險和機遇之間取得適當的平衡，為本公司股東（「股東」）帶來回報。



## OTHER INFORMATION 其他資料

### DEALINGS FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted Rules 5.48 to 5.67 of the GEM Listing Rules as the required standard of dealings in respect to any dealings in the Company's securities by the Directors. Specific enquiries have been made to all Directors and they all confirmed that they had complied with the said GEM Listing Rules during the Period.

### DIRECTORS' INTERESTS IN CONTRACTS OR ARRANGEMENTS

None of the Directors (including any person who at any time during the Period was a director) or an entity connected with a Director is or was materially interested, whether directly or indirectly, in any transaction, arrangement or contract of significance to which the Company or any of its subsidiaries was a party which was subsisting during or at the end of the Period and is significant in relation to the business of the Group, nor had any Directors had direct or indirect interests in any assets which have been acquired or disposed of by or leased to, or are proposed to be acquired or disposed of by or leased to, any member of the Group at the end of the Period or at any time during the Period.

### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS OR SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES OR DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATIONS

As at 30 September 2022, the interests or short positions of the Directors and the chief executive 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 ("SFO") (Chapter 571 of the Laws of Hong Kong) 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 pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules, were as follows:

### 董事進行證券交易

本公司已採納GEM上市規則第5.48至5.67條作為董事買賣任何本公司證券的交易規定標準。經向全體董事作出特定查詢後，彼等均已確認於本期間內一直遵守上述GEM上市規則。

### 董事於合約或安排的權益

概無董事（包括於本期間內任何時候為董事之任何人士）或與董事有關連的實體於本期間內或本期間結束時仍然生效且對本集團業務而言屬重大的任何重大交易、安排或合約（本公司或其任何附屬公司為訂約方）中擁有或已擁有重大直接或間接權益，亦無任何董事於本集團任何成員公司於本期間結束時或本期間內任何時間所收購或出售或租賃或擬收購或出售或租賃的任何資產中擁有直接或間接權益。

### 董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債券的權益或淡倉

於二零二二年九月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團（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）的股份、相關股份或債券中擁有根據證券及期貨條例第352條須記錄於所存置登記冊內的權益或淡倉，或根據GEM上市規則第5.46條所述有關董事進行交易的規定標準須另行知會本公司及聯交所的權益或淡倉如下：

## OTHER INFORMATION 其他資料

### Long positions in the ordinary shares (“Shares”) of the Company and underlying Shares

於本公司普通股（「股份」）及相關股份的好倉

Name of Director	Capacity	Number of Shares interested	Approximate percentage of the total issued share capital of the Company
董事姓名	身份	擁有權益的股份數目 (Note 1) (附註1)	佔本公司全部已發行股本概約百分比 (Note 2) (附註2)
Wong Jing Shong 黃靖淳	Beneficial owner 實益擁有人	333,336,177(L)	75.0%

Notes:

- “L” denotes a long position.
- The total number of 444,448,237 Shares in issue as at 30 September 2022 has been used for the calculation of the approximate percentage.

附註：

- 「L」代表好倉。
- 概約百分比按於二零二二年九月三十日的已發行股份總數444,448,237股計算。

Save as disclosed above, as at 30 September 2022, none of the Directors nor chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of 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 pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules.

除上述所披露外，於二零二二年九月三十日，董事或本公司主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債券中，擁有或被視作擁有任何根據證券及期貨條例第352條須記錄於所存置登記冊內的權益或淡倉，或根據GEM上市規則第5.46條所述有關董事進行交易的規定標準須另行知會本公司及聯交所的權益或淡倉。



## OTHER INFORMATION 其他資料

### DIRECTORS' AND CHIEF EXECUTIVE'S RIGHTS TO ACQUIRE SHARES OR DEBT SECURITIES

Save as disclosed in the sub-section headed "Share Option Scheme" in the section headed "Other Information" in this report, at no time during the Period or at the end of the period was the Company or any of its subsidiaries a party to any arrangements to enable the Directors and the chief executive of the Company, their respective spouses or children under the age of 18 to acquire benefits by means of acquisition of shares in or debentures of the Company or any other body corporate.

### SHARE OPTION SCHEME

A share option scheme ("Share Option Scheme") was approved by the Shareholders in the annual general meeting of the Company on 13 June 2017 and adopted on 15 June 2017.

The Share Option Scheme is to enable the Company to grant options to the eligible participants as incentives or rewards for their contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group and any entities in which any member of the Group holds equity interest.

The Directors may, subject to the provisions of the Share Option Scheme and the GEM Listing Rules, invite any person belonging to any of the following classes of eligible participants, to take up share options and to subscribe for Shares: (a) any eligible employee (whether full time or part time, including any executive Directors but excluding any non-executive Directors) of the Company, any of its subsidiaries or any entity in which any member of the Group holds any equity interest ("invested entity"); (b) any non-executive Directors (including independent non-executive Directors) of the Company, any of its subsidiaries or any invested entity; and (c) any adviser (professional or otherwise) or consultant to any area of business or business development of any member of the Group or any invested entity.

The Share Option Scheme shall continue to be in force for a period of 10 years commencing on its adoption date. The Share Option Scheme will remain in force until 15 June 2027 and after such date no further options shall be offered but the provisions of the Share Option Scheme shall remain in full force and effective to the extent necessary to give effect to the exercise of any options granted before its expiry or termination but not yet exercised.

The maximum number of Shares which may be allotted and issued upon exercise of all options to be granted at any time under the Share Option Scheme and any other share option schemes of the Group must not in aggregate exceed 10% of the issued Shares on the date of Shareholders' approval of the Share Option Scheme or the date of Shareholders' approval of a refreshment of such limit in a general meeting of the Company ("General Scheme Limit"). Previously granted options which may be outstanding, cancelled, lapsed or exercised will not be counted for the purpose of calculating the General Scheme Limit.

### 董事及主要行政人員收購股份或債務證券的權利

除本報告「其他資料」一節「購股權計劃」分節所披露者外，於本期間內任何時間或於本期間結束時，本公司或其任何附屬公司概無訂立任何安排，致使董事及本公司主要行政人員、彼等各自的配偶或18歲以下子女可藉著購入本公司或任何其他法團的股份或債券而獲利。

### 購股權計劃

購股權計劃（「購股權計劃」）已獲股東於二零一七年六月十三日的本公司股東週年大會上通過，並於二零一七年六月十五日獲採納。

購股權計劃乃為本公司向合資格參與者授予購股權，以獎勵或嘉許彼等為本集團所立下的貢獻及／或為本集團招攬並挽留優秀幹練的員工和吸納對本集團及本集團任何成員公司持有股權的任何實體而言極具價值的人力資源而設。

因應購股權計劃的條文及GEM上市規則，董事可邀請任何屬於下列合資格參與者類別的人士接納購股權及認購股份：(a)本公司、其任何附屬公司或本集團任何成員公司持有任何股權的任何實體（「受投資實體」）的任何合資格僱員（不論屬全職或兼職，包括任何執行董事，惟任何非執行董事除外）；(b)本公司、其任何附屬公司或任何受投資實體的任何非執行董事（包括獨立非執行董事）；及(c)本集團任何成員公司或任何受投資實體在任何業務或業務發展範疇的任何顧問（專業或其他類型）或諮詢人。

購股權計劃自其採納日期起10年期間內持續有效。購股權計劃將有效至二零二七年六月十五日，於該日期後，將不會進一步授出任何購股權，惟購股權計劃的條文仍具十足效力及效用，致使於購股權計劃屆滿或終止前授出但尚未行使的任何購股權得以行使。

購股權計劃及本集團任何其他購股權計劃項下隨時授出的所有購股權獲行使而可予配發及發行的股份最高數目，合共不得超過於股東批准購股權計劃日期或股東於本公司股東大會上批准更新有關限額日期之已發行股份的10%（「一般計劃限額」）。於計算一般計劃限額時，可能尚未行使、已註銷、已失效或已行使的過往授出購股權將不予計算。

## OTHER INFORMATION 其他資料

The limit on the number of Shares which may be allotted and issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other share option schemes of the Group must not in aggregate exceed 30% of the total Shares in issue from time to time.

Each grant of options under the Share Option Scheme to any Directors, chief executive of the Company or substantial Shareholder (as defined in the GEM Listing Rules) or any of their respective associates must be approved by independent non-executive Directors (excluding independent non-executive Directors who or whose associate is the proposed grantee). Where any grant of options to a substantial Shareholder (as defined in the GEM Listing Rules) or an independent non-executive Directors, or any of their respective associates, would result in the Shares issued and to be issued upon exercise of all options already granted and to be granted (including options exercised, cancelled and outstanding) to such person in the 12-month period up to and including the date of such grant: (a) representing in aggregate over 0.1% of the Shares in issue; and (b) having an aggregate value, based on the closing price of the Shares as at the date of each grant, in excess of HK\$5,000,000, such further grant of options must be approved by the Shareholders in general meeting.

Upon acceptance of an option granted under the Share Option Scheme, each eligible participant shall pay HK\$1.00 to the Company as consideration for the grant. Such option will be offered for acceptance within such time specified in the offer which shall not be later than 21 days from the date on which the offer is made.

The total number of Shares issued and to be issued upon exercise of the options granted under the Share Option Scheme and any other share option schemes of the Group (including exercised and outstanding options) to each participant in any 12-month period shall not exceed 1% of the Shares in issue. The exercise price for the options granted under the Share Option Scheme shall be determined at the discretion of the Board but in any event shall be at least the highest of: (i) the closing price of the Shares as stated in the daily quotations sheet of the Stock Exchange on the date of grant, which must be a business day; (ii) the average closing price of the Shares as stated in the daily quotations sheets of the Stock Exchange for the five business days immediately preceding the date of grant; and (iii) the nominal value of the Share.

During the Period and as at the date of this report, there was no outstanding share option under the Share Option Scheme.

As at 30 September 2022 and at the date of this report, the total number of Shares available for issue under the Share Option Scheme is 44,444,823, representing approximately 10% of the issued share capital of the Company as at the date of this report.

購股權計劃及本集團任何其他購股權計劃項下所有已授出且尚未行使的購股權獲行使時，可能配發及發行的股份數目上限合共不得超過不時已發行股份總數的30%。

根據購股權計劃向本公司任何董事、主要行政人員或主要股東（定義見GEM上市規則）或彼等各自之任何聯繫人士授出的每份購股權必須獲獨立非執行董事（不包括身為或其聯繫人士身為建議承授人之獨立非執行董事）批准。倘向主要股東（定義見GEM上市規則）或獨立非執行董事或彼等各自之任何聯繫人士授出購股權，會令有關人士於直至及包括獲授購股權當日止之12個月期間內已經及將會獲授之所有購股權（包括已行使、已註銷及尚未行使之購股權）獲行使時，已經及將予發行之股份：(a)合共超過已發行股份之0.1%；及(b)按每次授出購股權當日股份之收市價計算，總值超過5,000,000港元；有關進一步授出購股權必須在股東大會上獲股東批准。

接納購股權計劃項下授出的購股權後，每名合資格參與者須就有關授出向本公司支付代價1.00港元。有關購股權將於要約內訂明之時間（即作出要約當日起計不遲於21日）內授出以供接納。

購股權計劃及本集團任何其他購股權計劃項下授出的購股權（包括已行使及尚未行使的購股權）獲行使後，於任何12個月期間內向各參與人發行及將予發行的股份總數，不得超逾已發行股份的1%。購股權計劃項下已授出購股權的行使價可由董事會酌情釐定，惟於任何情況下須最少達到以下各項的最高者：(i)股份於授出日期（必須為營業日）在聯交所每日報價表中所列的收市價；(ii)股份於緊接授出日期前五個營業日在聯交所每日報價表中所列的平均收市價；及(iii)股份的面值。

於本期間及於本報告日期，購股權計劃項下概無尚未行使的購股權。

於二零二二年九月三十日及本報告日期，根據購股權計劃可供發行之股份總數為44,444,823股，相當於本公司於本報告日期已發行股本之約10%。

## OTHER INFORMATION 其他資料

### INTERESTS DISCLOSEABLE UNDER THE SFO AND SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTEREST IN SECURITIES

#### Substantial Shareholders

Save for the interest in Shares held by Mr. Wong Jing Shong, an executive Director and the Chairman of the Board, as disclosed in the sub-section headed "Directors' and chief executive's interests or short positions in the shares, underlying shares or debentures of the Company or any associated corporations" in the section headed "Other Information" in this report, the Board was not aware of any other person (other than Directors or the chief executive of the Company) who, as at 30 September 2022, had, or was deemed or taken to have interests or short positions in the Shares or underlying Shares 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, which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

### CHANGE OF INDEPENDENT NON-EXECUTIVE DIRECTOR

On 19 April 2022, Professor Chui Tsan Kit resigned as an independent non-executive Director, the chairman of remuneration committee ("Remuneration Committee") of the Board and a member of each of the audit committee ("Audit Committee") and the nomination committee ("Nomination Committee") of the Board in order to devote more time to his other business commitments.

Ms. Wong Chi Yan was appointed as an independent non-executive Director, the chairman of the Remuneration Committee and a member of each of Audit Committee and the Nomination Committee with effect from 19 April 2022.

### ADOPTION OF NEW BYE-LAWS

The Board proposed to amend the then existing bye-laws of the Company ("Bye-laws") in order to bring the Bye-laws to be in line with the latest legal and regulatory requirements, including the amendments made to Appendix 3 to the GEM Listing Rules which took effect on 1 January 2022. In view of the proposed changes, the Board proposed to adopt an amended and restated bye-laws ("New Bye-laws") of the Company in substitution for, and to the exclusion of, the Bye-laws.

The New Bye-laws was adopted by the Shareholders by passing a special resolution at the annual general meeting of the Company on 22 June 2022. Details of the New Bye-laws are disclosed in the circular of the Company dated 27 May 2022.

### 根據證券及期貨條例須予披露的權益以及主要股東及其他人士於證券的權益

#### 主要股東

除本報告「其他資料」一節中「董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債權證的權益或淡倉」分節所披露由執行董事兼董事會主席黃靖淳先生所持股份之權益外，於二零二二年九月三十日，除董事或本公司主要行政人員外，董事會並不知悉任何其他人士於股份或相關股份中，擁有或被當作或視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益或淡倉。

### 獨立非執行董事變更

於二零二二年四月十九日，徐燦傑教授因須投放更多時間處理其他公務而辭任獨立非執行董事、董事會轄下薪酬委員會（「薪酬委員會」）主席以及董事會轄下審核委員會（「審核委員會」）及提名委員會（「提名委員會」）各自的成員。

黃志恩女士獲委任為獨立非執行董事、薪酬委員會主席以及審核委員會及提名委員會各自的成員，自二零二二年四月十九日起生效。

### 採納新細則

董事會建議修訂本公司當時的現有細則（「細則」），以使細則符合最新的法律及監管規定，包括對GEM上市規則附錄三作出的修訂（於二零二二年一月一日起生效）。鑒於建議修訂，董事會建議採納本公司經修訂及經重列細則（「新細則」），以取代及摒除細則。

新細則於二零二二年六月二十二日在本公司股東週年大會上獲股東以通過特別決議案採納。新細則的詳情披露於本公司日期為二零二二年五月二十七日的通函。



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

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Period.

### COMPETING INTEREST

Mr. Wong Jing Shong ("Mr. Wong"), an executive Director and the Chairman of the Board and the controlling Shareholder, has been a director of each of EPRO Systems (HK) Limited ("EPRO HK"), EPRO Systems (China) Limited, EPRO Technology Limited and EPRO Limited since July 2017, the chief executive officer of EPRO HK since January 2018, all of which were wholly-owned subsidiaries of CONCORD-LINKED LIMITED (協盟有限公司) ("CONCORD", together with the abovementioned subsidiaries, referred to as the "CONCORD Group"). Mr. Wong has been further employed as (i) the chief executive officer of the CONCORD Group; and (ii) an executive director of EPRO HK. He has also been appointed as a director of CONCORD. As at 30 September 2022, CONCORD was wholly owned by Mr. Wong. Mr. Wong is one of the ultimate beneficial owners and a director of EPRO Software Co. Limited ("EPRO Software"). The CONCORD Group and EPRO Software are principally engaged in the provision of professional I.T. contract and maintenance services.

The CONCORD Group and EPRO software may compete with the Corporate Management Solutions and I.T. Contract Services Business undertaken by the Group in Hong Kong and overseas.

Save as disclosed above, none of the Directors (including any person who at any time during the Period was a Director), controlling Shareholder, nor their respective close associates (as defined under the GEM Listing Rules) had any interest in a business, apart from the business of the Group, which competes or is likely to compete, either directly or indirectly, with the business of the Group during the Period.

### CORPORATE GOVERNANCE

During the Period, the Company has complied with the code provisions set out in Appendix 15 to the GEM Listing Rules.

### 購買、出售或贖回本公司上市證券

於本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### 競爭權益

執行董事兼董事會主席兼控股股東黃靖淳先生（「黃先生」），自二零一七年七月起一直擔任易寶系統（香港）有限公司（「易寶香港」）、易寶系統（中國）有限公司、易寶科技有限公司及易寶有限公司各自的董事，自二零一八年一月起擔任易寶香港的行政總裁，該等公司均為協盟有限公司（「協盟」，連同上述附屬公司統稱為「協盟集團」）的全資附屬公司。黃先生已獲進一步聘任為(i)協盟集團的行政總裁；及(ii)易寶香港的執行董事。彼亦已獲委任為協盟董事。於二零二二年九月三十日，協盟由黃先生全資擁有。黃先生為易寶軟件有限公司（「易寶軟件」）的最終實益擁有人之一及董事。協盟集團及易寶軟件主要從事提供專業資訊科技合約及維護服務。

協盟集團及易寶軟件可能與本集團於香港及海外開展的企業管理解決方案及資訊科技合約服務業務構成競爭。

除上文披露者外，於本期間內，概無董事（包括於本期間任何時候為董事之任何人士）、控股股東或彼等各自的緊密聯繫人（定義見GEM上市規則）於與本集團業務直接或間接構成或可能構成競爭的業務（本集團業務除外）中擁有任何權益。

### 企業管治

於本期間內，本公司已遵守GEM上市規則附錄十五所載守則條文。

## OTHER INFORMATION 其他資料

### AUDIT COMMITTEE

The Company established the audit committee of the Board (“Audit Committee”) with written terms of reference in accordance with Rules 5.28 to 5.33 of the GEM Listing Rules. The Audit Committee’s principal duties are to review and supervise the financial reporting process, risk management and internal control procedures of the Group. The Audit Committee currently comprises three independent non-executive Directors, namely, Mr. Cheng Hong Kei (the chairman of the Audit Committee), Mr. Chan Yung and Ms. Wong Chi Yan. Meetings of the Audit Committee are held at least quarterly each year. The Group’s unaudited condensed consolidated financial statements for the Period were reviewed by the Audit Committee.

### SUFFICIENCY OF PUBLIC FLOAT

Based on the information that is publicly available and within the knowledge of the Directors, as at the latest practicable date prior to the issue of this report, the Company has maintained the prescribed public float under the GEM Listing Rules.

### APPRECIATION

On behalf of the Board, I would like to take this opportunity to express my sincere gratitude to all our business partners, the Shareholders and customers for their support to the Company.

On behalf of the Board  
**GET Holdings Limited**  
**Wong Jing Shong**  
Chairman and Executive Director

8 November 2022

*As at the date of this report, the Board consists of two executive Directors, namely Mr. Wong Jing Shong and Mr. Lau Siu Cheong; and three independent non-executive Directors, namely Mr. Chan Yung, Mr. Cheng Hong Kei and Ms. Wong Chi Yan.*

### 審核委員會

根據GEM上市規則第5.28至5.33條的規定，本公司已成立董事會審核委員會（「審核委員會」），並以書面訂明職權範圍。審核委員會的主要職責為檢討與監督本集團的財務申報程序、風險管理及內部監控程序。審核委員會現時由三名獨立非執行董事，即鄭康棋先生（審核委員會主席）、陳勇先生及黃志恩女士組成。審核委員會至少每年每個季度舉行會議。審核委員會已審閱本集團本期間的未經審核簡明綜合財務報表。

### 足夠公眾持股量

根據可取得的公開資料及據董事知悉，於本報告刊發日期前之最後實際可行日期，本公司已維持GEM上市規則所規定的公眾持股量。

### 致謝

本人謹代表董事會，藉此機會衷心感謝所有業務夥伴、股東及客戶對本公司的支持。

代表董事會  
**智易控股有限公司**  
主席兼執行董事  
**黃靖淳**

二零二二年十一月八日

於本報告日期，董事會成員包括兩名執行董事，即黃靖淳先生及劉兆昌先生；及三名獨立非執行董事，即陳勇先生、鄭康棋先生及黃志恩女士。