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## **BRIGHTSTAR TECHNOLOGY GROUP CO., LTD**

**耀星科技集團股份有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8446)**

### **ANNOUNCEMENT OF THIRD QUARTER RESULTS FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023**

The board (the “**Board**”) of directors (the “**Directors**”) of Brightstar Technology Group Co., Ltd (the “**Company**”) is pleased to announce the unaudited results of the Company and its subsidiaries for the nine months ended 30 September 2023 (the “**Period**”). This announcement, containing the full text of the third quarterly report of the Company for the Period, complies with the relevant requirements of the Rules (the “**GEM Listing Rules**”) Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) in relation to information to accompany preliminary announcement of quarterly results for the Period. Printed version of the Company’s third quarterly report for the Period will be despatched to the shareholders of the Company in due course and available for viewing on the websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and of the Company at [www.intechproductions.com](http://www.intechproductions.com) on 14 November 2023.

By Order of the Board  
**Brightstar Technology Group Co., Ltd**  
**Ma Lie**  
*Chairman and Executive Director*

Hong Kong, 7 November 2023

*As at the date of this announcement, the Board comprises three executive Directors, namely, Mr. Ma Lie, Mr. Yeung Ho Ting Dennis and Ms. Zhang Yan Ling; and five independent non-executive Directors, namely, Mr. Cui Hai Bin, Ms. Jiang Yu E, Mr. Ji Gui Bao, Mr. Li Xiao Hua and Mr. Jiang Peiyan.*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with 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 the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.*

*This announcement will remain on the websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and of the Company at [www.intechproductions.com](http://www.intechproductions.com).*

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*This report, for which the directors (the “Directors”) of Brightstar Technology Group Co., Ltd (the “Company”) collectively and individually accept full responsibilities, 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 and its subsidiaries (together the “Group”). The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.*

## 香港聯合交易所有限公司(「聯交所」) GEM之特色

GEM乃為較於聯交所上市的其他公司帶有更高投資風險的中小型公司提供上市的市場。潛在投資者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。

鑒於在GEM上市之公司一般為中小公司，在GEM買賣的證券可能會較於主板買賣的證券承受較大的市場波動風險，同時亦無法保證在GEM買賣的證券會有高流通量之市場。

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本報告載有遵照聯交所GEM證券上市規則(「GEM上市規則」)而提供有關耀星科技集團股份有限公司(「本公司」)及其附屬公司(統稱「本集團」)的資料，本公司董事(「董事」)就本報告共同及個別承擔全部責任。董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重大方面均屬準確及完整，並無誤導或欺詐成分，且並無遺漏任何其他事宜，致使當中任何陳述或本報告產生誤導。

## FINANCIAL HIGHLIGHTS

## 財務概要

### HIGHLIGHTS

### 概要

Nine months ended  
30 September

截至九月三十日止九個月

		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	Change 變動
Revenue	收益	62,496	25,760	142.6%
Gross profit/(loss)	毛利/(損)	24,542	(3,005)	(916.7%)
Loss for the period	期內虧損	(7,782)	(4,313)	(80.4%)
Loss per share (HK cents)	每股虧損(港仙)	(0.53)	(0.62)	(14.5%)

— The Group recorded an unaudited revenue of approximately HK\$62.5 million for the nine months ended 30 September 2023, representing an increase of approximately 142.6% as compared with that for the nine months ended 30 September 2022.

— The Group's unaudited loss was approximately HK\$7.8 million for the nine months ended 30 September 2023, as compared with a loss of approximately HK\$4.3 million for the nine months ended 30 September 2022.

— The board of Directors (the "Board") does not recommend the payment of dividend for the nine months ended 30 September 2023.

— 截至二零二三年九月三十日止九個月，本集團錄得未經審核收益約62.5百萬港元，較截至二零二二年九月三十日止九個月增加約142.6%。

— 截至二零二三年九月三十日止九個月，本集團未經審核虧損約為7.8百萬港元，而截至二零二二年九月三十日止九個月則錄得虧損約為4.3百萬港元。

— 董事會(「董事會」)不建議派付截至二零二三年九月三十日止九個月之股息。

## UNAUDITED CONDENSED CONSOLIDATED THIRD QUARTER RESULTS FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023

The Board is pleased to announce the unaudited condensed consolidated third quarter results of the Group for the nine months ended 30 September 2023 together with the comparative unaudited figures for the nine months ended 30 September 2022, as follows:

## 截至二零二三年九月三十日止九個月之未經審核簡明綜合第三季度業績

董事會欣然宣佈本集團截至二零二三年九月三十日止九個月之未經審核簡明綜合第三季度業績，連同截至二零二二年九月三十日止九個月之未經審核比較數字如下：

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

## 未經審核簡明綜合全面收益表

		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		
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	
	Note 附註					
<b>Revenue</b>	收益	4	27,599	14,658	62,496	25,760
Cost of revenue	收益成本		(16,208)	(12,154)	(37,954)	(28,765)
<b>Gross profit/(loss)</b>	毛利/(損)		11,391	2,504	24,542	(3,005)
Other income	其他收入		140	1,784	1,426	2,987
Other (losses)/gains, net	其他(虧損)/收益淨額		(55)	(43)	185	(264)
Gain on bargain purchase on acquisition of a subsidiary	收購附屬公司之議價收購收益		—	11,768	—	11,768
Administrative expenses	行政開支		(13,200)	(6,370)	(33,557)	(15,864)
<b>Operating (losses)/gains</b>	經營(虧損)/收益		(1,724)	9,643	(7,404)	(4,378)
Finance income	財務收入		2	—	11	1
Finance costs	財務成本		(95)	(180)	(389)	(504)

		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	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Note 附註					
	<b>(Loss)/profit before income tax</b>	<b>(1,817)</b>	9,463	<b>(7,782)</b>	(4,881)
	Income tax credit	—	—	—	568
	<b>(Loss)/profit for the period</b>	<b>(1,817)</b>	9,463	<b>(7,782)</b>	(4,313)
	<b>Attributable to:</b>				
	— Owners of the Company	<b>(848)</b>	8,736	<b>(4,242)</b>	(4,958)
	— Non-controlling interests	<b>(969)</b>	727	<b>(3,540)</b>	645
		<b>(1,817)</b>	9,463	<b>(7,782)</b>	(4,313)
	<b>Other comprehensive expense:</b>				
	<i>Items that may be subsequently reclassified to profit or loss:</i>				
	— Exchange difference on translation of foreign operations	<b>(2,280)</b>	(3,916)	<b>(10,609)</b>	(3,903)
	<b>Total comprehensive (expense)/ income for the period</b>	<b>(4,097)</b>	5,547	<b>(18,391)</b>	(8,216)
	<b>Attributable to:</b>				
	— Owners of the Company	<b>(1,784)</b>	8,233	<b>(6,590)</b>	(5,448)
	— Non-controlling interests	<b>(2,313)</b>	(2,686)	<b>(11,801)</b>	(2,768)
		<b>(4,097)</b>	5,547	<b>(18,391)</b>	(8,216)
	<b>Loss per share for attributable to the owners of the Company during the period</b>				
	Basic and diluted (HK cents)	<b>(0.10)</b>	1.09	<b>(0.53)</b>	(0.62)

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the nine months ended 30 September 2023

# 未經審核簡明綜合權益變 動表

截至二零二三年九月三十日止九個月

Attributable to owners of the Company  
本公司擁有人應佔

		Share capital	Share premium	Capital reserve	Exchange reserve	Statutory reserve	Investment reserve	Retained profits/ (accumulated losses)	Total	Non- controlling interests	Total equity
		股本	股份溢價	資本儲備	匯兌儲備	法定儲備	投資儲備	保留溢利/ (累計虧損)	總計	權益	權益總額
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(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)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Balance at 1 January 2023	於二零二三年一月一日 的結餘	8,000	56,497	774	313	332	(61)	(15,228)	50,627	170,103	220,730
Loss for the period and total comprehensive expense	期內虧損及全面開支總額	—	—	—	(2,348)	—	—	(4,242)	(6,590)	(11,801)	(18,391)
Issue of shares	發行股份	132	100,430	—	—	—	—	—	100,562	—	100,562
Acquisition of a subsidiary	收購附屬公司	—	—	—	—	—	—	—	—	48	48
Balance at 30 September 2023	於二零二三年九月三十日 的結餘	8,132	156,927	774	(2,035)	332	(61)	(19,470)	144,599	158,350	302,949
Balance at 1 January 2022	於二零二二年一月一日 的結餘	8,000	56,497	774	305	332	—	(4,077)	61,831	(457)	61,374
Loss for the period and total comprehensive expense	期內虧損及全面開支總額	—	—	—	(490)	—	—	(4,958)	(5,448)	(2,768)	(8,216)
Acquisition of a subsidiary	收購附屬公司	—	—	—	—	—	—	—	—	172,165	172,165
Balance at 30 September 2022	於二零二二年九月三十日 的結餘	8,000	56,497	774	(185)	332	—	(9,035)	56,383	168,940	225,323

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the nine months ended 30 September 2023

## 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 4 November 2016 as an exempted company with limited liability under the Companies Law (as revised) of the Cayman Islands, as amended, supplemented or otherwise modified from time to time. The address of its registered office is Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands.

The Company is an investment holding company. The Group is principally engaged in (1) the provision of visual display solution services for concerts and events primarily in Hong Kong, Macau, and the People's Republic of China, excluding Hong Kong, Macau and Taiwan for the purpose of this report (the "PRC"), (2) the provision of information technology consulting services in the PRC and (3) the provision of hotel reservation and convention planning services in the PRC.

The Company's shares (the "Shares") were listed on GEM of the Stock Exchange (the "Listing") on 14 June 2017 (the "Listing Date").

On 20 June 2023, a special resolution was passed by the shareholders of the Company in the annual general meeting to change the English name of the Company from "In Technical Productions Holdings Limited" to "Brightstar Technology Group Co., Ltd" and adopt "耀星科技集團股份有限公司" as the dual foreign name in Chinese of the Company. The Certificate of Incorporation on Change of Name was issued by the Registrar of the Companies in the Cayman Islands on 27 June 2023 certifying that the English name of the Company has been changed and the dual foreign name in Chinese of the Company has been adopted accordingly.

## 未經審核簡明綜合財務 報表附註

截至二零二三年九月三十日止九個月

## 1. 一般資料

本公司於二零一六年十一月四日根據開曼群島公司法(經修訂)(經不時修訂、補充或以其他方式修改)在開曼群島註冊成立為獲豁免有限公司。其註冊辦事處地址為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands。

本公司為一間投資控股公司。本集團主要從事(1)主要為香港、澳門及中華人民共和國(就本報告而言不包括香港、澳門及台灣)(「中國」)的演唱會及活動提供視像顯示解決方案服務、(2)在中國提供資訊科技諮詢服務及(3)在中國提供酒店預訂及會議規劃服務。

本公司股份(「股份」)於二零一七年六月十四日(「上市日期」)於聯交所GEM上市(「上市」)。

於二零二三年六月二十日，本公司股東於股東週年大會上通過一項特別決議案，將本公司英文名稱由「In Technical Productions Holdings Limited」更改為「Brightstar Technology Group Co., Ltd」及採納「耀星科技集團股份有限公司」作為本公司之雙重外語中文名稱。開曼群島公司註冊處處長已於二零二三年六月二十七日發出更改名稱註冊證書，證明本公司英文名稱已更改及本公司之雙重外語中文名稱已獲相應採納。

The Certificate of Registration of Alteration of Name of Registered Non-Hong Kong Company was issued by the Registrar of Companies in Hong Kong on 21 July 2023 confirming the registration of the new English and Chinese names of the Company in Hong Kong under Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong).

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars (“**HK\$**”), unless otherwise stated.

## 2. BASIS OF PREPARATION

The unaudited condensed consolidated financial information of the Group for the nine months ended 30 September 2023 has been prepared in accordance with accounting policies which conform with Hong Kong Financial Reporting Standards (“**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) applicable to interim periods and the applicable disclosure provisions of the GEM Listing Rules. However, the unaudited condensed consolidated financial information does not contain sufficient information to constitute an interim financial report as defined in HKFRSs. The unaudited condensed consolidated financial information should be read in conjunction with the consolidated financial statements of the Group for the period from 1 June 2022 to 31 December 2022 included in the annual report of the Company dated 22 March 2023, which has been prepared in accordance with HKFRSs issued by the HKICPA.

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis.

香港公司註冊處處長已於二零二三年七月二十一日發出註冊非香港公司變更名稱註冊證明書，確認根據香港法例第622章公司條例第16部於香港註冊本公司新英文及中文名稱。

除特別註明外，未經審核簡明綜合財務報表以港元（「**港元**」）列示。

## 2. 編製基準

本集團截至二零二三年九月三十日止九個月的未經審核簡明綜合財務資料乃根據符合香港會計師公會（「**香港會計師公會**」）所頒佈適用於中期期間的香港財務報告準則（「**香港財務報告準則**」）的會計政策及GEM上市規則的適用披露條文編製。然而，未經審核簡明綜合財務資料並無載有足夠資料構成香港財務報告準則所界定之中期財務報告。未經審核簡明綜合財務資料應與本集團於二零二二年六月一日至二零二二年十二月三十一日期間的綜合財務報表一併閱讀，該綜合財務報表已載列於本公司日期為二零二三年三月二十二日的年度報告內，該報告乃根據香港會計師公會頒佈的香港財務報告準則編製。

未經審核簡明綜合財務報表根據歷史成本基準編製。



### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been used in the preparation of these unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group's consolidated financial statements for the period from 1 June 2022 to 31 December 2022.

The Group has adopted and applied the new standards, amendments to standards and interpretations that have been issued and effective for the accounting periods beginning on 1 January 2023. The adoption of these new standards and amendments to standards has no material impact on the Group's results and financial position.

The Group has not early adopted those new standards, amendments to standards and interpretations which have been issued by the HKICPA but are not yet effective. The Group is in the process of assessing their impact on the Group's results and financial position.

### 3. 主要會計政策概要

編製該等未經審核簡明綜合財務資料所採納之重大會計政策與編製本集團於二零二二年六月一日至二零二二年十二月三十一日期間之綜合財務報表所遵循者一致。

本集團已採納及應用已頒佈並於二零二三年一月一日開始的會計期間生效的新準則、準則修訂本及詮釋。採納該等新準則及準則修訂本對本集團業績及財務狀況並無重大影響。

本集團並未提前採納香港會計師公會已頒佈但尚未生效的新準則、準則修訂本及詮釋。本集團現正評估其對本集團業績及財務狀況的影響。

## 4. REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the amount of revenue can be measured reliably. Revenue from visual display solution services, information technology consulting services and hotel reservation and convention planning services is recognised after each show or event of a project is performed, while revenue from equipment rental is recognised on a straight-line basis over the term of the lease.

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

## 4. 收益

收益於經濟利益將流入本集團及能夠可靠地計量收益金額時確認。視像顯示解決方案服務、資訊科技諮詢服務以及酒店預訂及會議規劃服務收益於項目的每個演出或活動完成後確認，而設備租賃收益於租約期內以直線法確認。

於報告期內本集團收益情況分析如下：

		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	
		2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元	2023 二零二三年 HK\$'000 千港元	2022 二零二二年 HK\$'000 千港元
Revenue from visual display solution services	視像顯示解決方案服務收益	26,189	7,836	57,657	18,614
Revenue from information technology consulting services	資訊科技諮詢服務收益	30	6,623	2,462	6,623
Revenue from hotel reservation and convention planning services	酒店預訂及會議規劃服務收益	1,315	—	2,144	—
Equipment rental income	設備租賃收入	65	199	233	523
		27,599	14,658	62,496	25,760

## 5. INCOME TAX EXPENSE

Pursuant to the enactment of two-tiered profit tax rates issued by the Inland Revenue Department (“IRD”) from the year of assessment 2018/19 onwards, the Group’s first HK\$2 million of assessable profits under Hong Kong profits tax for the nine months ended 30 September 2023 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. During the nine months ended 30 September 2023, no Hong Kong profit tax has been provided for as the Group did not generate any estimated assessable profit.

All PRC subsidiaries of the Company are subject to the PRC Enterprise Income Tax at the rate of 25.0% for the nine months ended 30 September 2023 and 30 September 2022.

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding Macau Patacas (“MOP”) 600,000 for the nine months ended 30 September 2023 and 30 September 2022.

There was nil effective income tax of the Group for the nine months ended 30 September 2023 (30 September 2022: Nil).

## 5. 所得稅開支

根據稅務局(「稅務局」)自二零一八／一九課稅年度頒佈的兩級制利得稅稅率，本集團截至二零二三年九月三十日止九個月按香港利得稅制制定的首個2百萬港元應課稅溢利，應以稅率8.25%計算，而剩餘應課稅溢利稅率為16.5%。截至二零二三年九月三十日止九個月，本公司並無計提香港利得稅，乃因本集團並無產生任何估計應課稅溢利。

截至二零二三年九月三十日及二零二二年九月三十日止九個月，本公司所有中國附屬公司須按25.0%稅率繳納中國企業所得稅。

截至二零二三年九月三十日及二零二二年九月三十日止九個月，本公司之澳門附屬公司估計應課稅收入超過600,000澳門元(「澳門元」)之部分須按12.0%稅率繳納澳門所得補充稅。

截至二零二三年九月三十日止九個月，本集團並無實際所得稅(二零二二年九月三十日：無)。

## 6. DIVIDENDS

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

## 7. LOSS PER SHARE

For the nine months ended 30 September 2023 and the same corresponding period for the nine months ended 30 September 2022, the basic loss per share is calculated based on (i) the loss attributable to owners of the Company and (ii) the weighted average number of shares issued during the period.

## 6. 股息

董事不建議派付截至二零二三年九月三十日止九個月的股息（二零二二年九月三十日：無）。

## 7. 每股虧損

截至二零二三年九月三十日止九個月及截至二零二二年九月三十日止九個月同期，每股基本虧損乃按(i)本公司擁有人應佔虧損及(ii)期內已發行股份之加權平均數計算。

		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	
		2023 二零二三年	2022 二零二二年	2023 二零二三年	2022 二零二二年
Loss attributable to owners of the Company (HK\$'000)	本公司擁有人應佔虧損(千港元)	(848)	8,736	(4,242)	(4,958)
Weighted average number of ordinary shares in issue (thousand shares)	已發行普通股之加權平均數(千股)	813,232	800,000	807,028	800,000
Loss per share (HK cents)	每股虧損(港仙)	(0.10)	1.09	(0.53)	(0.62)

Diluted loss per share were same as the basic loss per share as there were no potential dilutive Shares in existence during the reporting period.

每股攤薄虧損與每股基本虧損相同，因為於報告期內並無存在潛在的攤薄股份。

## MANAGEMENT DISCUSSION AND ANALYSIS

### BUSINESS REVIEW

The Group is principally engaged in (1) the provision of visual display solution service for concerts and events primarily in Hong Kong, Macau and the PRC, (2) the provision of information technology consulting services in the PRC and (3) the provision of hotel reservation and convention planning services in the PRC.

#### Visual display solutions

During the nine months ended 30 September 2023, the Group was engaged in 361 pop concert shows for Hong Kong and non-Hong Kong artists/bands (30 September 2022: 84).

The Group derived approximately 83.8% of its total revenue during the nine months ended 30 September 2023 from pop concerts (30 September 2022: 37.0%), the majority of which took place in Hong Kong. The remainder of the Group's revenue of visual display solutions business was attributable to other live events, including corporate events, exhibitions, sports and recreational events and other live performances, as well as equipment rental.

## 管理層討論及分析

### 業務回顧

本集團主要從事(1)主要為香港、澳門及中國的流行音樂演唱會及活動提供視像顯示解決方案服務、(2)於中國提供資訊科技諮詢服務及(3)於中國提供酒店預訂及會議規劃服務。

#### 視像顯示解決方案

截至二零二三年九月三十日止九個月內，本集團獲委聘為香港及非香港藝人／樂隊的361場流行音樂演唱會(二零二二年九月三十日：84場)提供服務。

截至二零二三年九月三十日止九個月內，本集團約83.8%的總收益來自流行音樂演唱會(二零二二年九月三十日：37.0%)，其中大部分在香港舉行。本集團餘下來自視像顯示解決方案業務的收益則來自企業活動、展覽、體育及休閒活動以及其他現場表演等其他現場活動以及設備租賃。

## Information technology consulting

During the nine months ended 30 September 2023, the revenue of provision of information technology consulting services amounted to approximately HK\$2.5 million (representing 3.9% of the total revenue) (30 September 2022: 25.7%) which was mainly contributed by an information technology project of a customer in the PRC.

## Hotel reservation and convention planning

In March 2023, the Group started hotel reservation and convention planning services. During the nine months ended 30 September 2023, the revenue of provision of hotel reservation and convention planning services amounted to approximately HK\$2.1 million (representing 3.4% of the total revenue) (30 September 2022: Nil).

## FINANCIAL REVIEW

### Revenue

The Group generates revenue from providing (i) visual display solutions to its customers in relation to pop concert shows and various other live events; (ii) information technology consulting services; (iii) hotel reservation and convention planning services; and (iv) equipment rental.

## 資訊科技諮詢

截至二零二三年九月三十日止九個月內，提供資訊科技諮詢服務的收益約為2.5百萬港元(佔總收益的3.9%)(二零二二年九月三十日：25.7%)，主要由一名中國客戶的資訊科技項目貢獻。

## 酒店預訂及會議規劃

於二零二三年三月，本集團開始提供酒店預訂及會議規劃服務。截至二零二三年九月三十日止九個月內，提供酒店預訂及會議規劃服務的收益約為2.1百萬港元(佔總收益的3.4%)(二零二二年九月三十日：無)。

## 財務回顧

### 收益

本集團透過(i)為流行音樂演唱會及多種其他現場活動的相關客戶提供視像顯示解決方案；(ii)提供資訊科技諮詢服務；(iii)提供酒店預訂及會議規劃服務；及(iv)提供設備租賃產生收益。

The following table sets out a breakdown of the Group's revenue by source of income during the nine months ended 30 September 2023 with the comparative figures for the nine months ended 30 September 2022:

下表按收入來源載列本集團截至二零二三年九月三十日止九個月的收益明細及截至二零二二年九月三十日止九個月的比較數據：

		<b>Nine months ended 30 September 2023 截至二零二三年 九月三十日止九個月</b>		<b>Nine months ended 30 September 2022 截至二零二二年 九月三十日止九個月</b>	
		<b>HK\$'000</b>	<b>% of total revenue 佔收益 總額的 百分比</b>	<b>HK\$'000</b>	<b>% of total revenue 佔收益 總額的 百分比</b>
		<b>千港元</b>	<b>百分比</b>	<b>千港元</b>	<b>百分比</b>
Visual display solutions	視像顯示解決方案	<b>57,657</b>	<b>92.3</b>	18,614	72.3
Information technology consulting	資訊科技諮詢	<b>2,462</b>	<b>3.9</b>	6,623	25.7
Hotel reservation and convention planning	酒店預訂及會議 規劃	<b>2,144</b>	<b>3.4</b>	—	—
Equipment rental	設備租賃	<b>233</b>	<b>0.4</b>	523	2.0
<b>Total</b>	<b>總計</b>	<b>62,496</b>	<b>100.0</b>	25,760	100.0

During the nine months ended 30 September 2023, the Group principally derived its revenue from the provision of visual display solutions, the provision of information technology consulting services and the provision of hotel reservation and convention planning services, which accounted for 92.3% of the Group's total revenue (nine months ended 30 September 2022: approximately 72.3%), 3.9% of the Group's total revenue (nine months ended 30 September 2022: 25.7%) and 3.4% of the Group's total revenue (nine months ended 30 September 2022: Nil) respectively. The Group's revenue increased by approximately 142.6% from approximately HK\$25.8 million for the nine months ended 30 September 2022 to approximately HK\$62.5 million for the nine months ended 30 September 2023.

截至二零二三年九月三十日止九個月內，本集團收益主要來自提供視像顯示解決方案、提供資訊科技諮詢服務以及提供酒店預訂及會議規劃服務，分別佔本集團總收益的92.3%（截至二零二二年九月三十日止九個月：約72.3%），本集團總收益的3.9%（截至二零二二年九月三十日止九個月：25.7%）及本集團總收益的3.4%（截至二零二二年九月三十日止九個月：無）。本集團收益由截至二零二二年九月三十日止九個月的約25.8百萬港元增加約142.6%至截至二零二三年九月三十日止九個月的約62.5百萬港元。

## Visual display solutions

The following table sets out a breakdown of the Group's revenue from visual display solutions during the nine months ended 30 September 2023 with the comparative figures for the nine months ended 30 September 2022. For the purpose of revenue breakdown presentation, other live events include corporate events, sports and recreation events, exhibitions and other live performances.

## 視像顯示解決方案

下表載列於截至二零二三年九月三十日止九個月本集團來自視像顯示解決方案的收益明細連同截至二零二二年九月三十日止九個月的比較數據。就呈列收益明細而言，其他現場活動包括企業活動、體育及休閒活動、展覽及其他現場表演。

		Nine months ended 30 September 2023 截至二零二三年九月三十日止九個月				Nine months ended 30 September 2022 截至二零二二年九月三十日止九個月			
				% of total revenue from visual display solutions	Average revenue per show			% of total revenue from visual display solutions	Average revenue per show
No. of shows	Revenue	估視像顯示 解決方案的 總收益的 百分比		每場演出的 平均收益	No. of shows	Revenue	估視像顯示 解決方案的 總收益的 百分比		每場演出的 平均收益
演出數目	收益 (HK\$'000) (千港元)			(HK\$'000) (千港元)	演出數目	收益 (HK\$'000) (千港元)			(HK\$'000) (千港元)
Pop concerts	流行音樂演唱會	361	52,365	90.8	145	105	9,542	51.3	91
Other live events	其他現場活動	306	5,292	9.2	17	837	9,072	48.7	11
Total revenue from visual display solutions	視像顯示解決 方案收益總額	667	57,657	100.0	86.4	942	18,614	100.0	20

The increase in revenue from pop concerts was mainly attributable to (i) the increase in the average revenue per show for pop concerts from approximately HK\$91,000 for the nine months ended 30 September 2022 to approximately HK\$145,000 for the nine months ended 30 September 2023; and (ii) the increase in the number of pop concert shows undertaken by the Group from 105 for the nine months ended 30 September 2022 to 361 for the nine months ended 30 September 2023.

來自流行音樂演唱會的收益增加乃主要由於以下因素所致：(i)流行音樂演唱會每場演出的平均收益由截至二零二二年九月三十日止九個月約91,000港元增加至截至二零二三年九月三十日止九個月約145,000港元；及(ii)本集團承接的流行音樂演唱會數量由截至二零二二年九月三十日止九個月的105場增加至截至二零二三年九月三十日止九個月的361場。



The decrease in revenue from other live events was mainly attributable to net off effect of (i) the decrease in the number of other live events undertaken by the Group from 837 for the nine months ended 30 September 2022 to 306 for the nine months ended 30 September 2023, and (ii) the increase in the average revenue per show for other live events from approximately HK\$11,000 for the nine months ended 30 September 2022 to HK\$17,000 for the nine months ended 30 September 2023.

## Revenue analysis by geographical location

The following table sets out a breakdown of the revenue of the Group from pop concerts by geographical location during the nine months ended 30 September 2023 with comparative figures for the nine months ended 30 September 2022:

來自其他現場活動的收益減少乃主要由於(i)本集團承接的其他現場活動數量由截至二零二二年九月三十日止九個月的837場減少至截至二零二三年九月三十日止九個月的306場；及(ii)其他現場活動每場演出的平均收益由截至二零二二年九月三十日止九個月約11,000港元增加至截至二零二三年九月三十日止九個月的17,000港元的抵銷影響所致。

## 按地理位置劃分的收益分析

下表載列截至二零二三年九月三十日止九個月本集團按地理位置劃分來自流行音樂演唱會的收益明細及截至二零二二年九月三十日止九個月的比較數據：

		Nine months ended 30 September 2023 截至二零二三年九月三十日止九個月				Nine months ended 30 September 2022 截至二零二二年九月三十日止九個月			
		% of total		revenue		% of total		revenue	
		No. of	Average	from pop	Average	No. of	from pop	Average	Average
		shows	revenue	concerts	revenue	shows	concerts	revenue	per show
			(HK\$'000)	佔流行音樂	per show		佔流行音樂	演唱會總收	每場演出的
		演出數目	收益	益的百分比	平均收益	演出數目	收益	益的百分比	平均收益
			(千港元)		(千港元)		(千港元)		(千港元)
Pop concerts	流行音樂演唱會								
Hong Kong	香港	164	22,880	43.7	140	90	8,249	86.4	92
PRC	中國	105	13,605	26.0	130	11	650	6.8	59
Macau	澳門	59	11,095	21.2	188	—	—	—	—
Others	其他	33	4,785	9.1	145	4	643	6.8	161
Total revenue from pop concerts	流行音樂演唱會 收益總額	361	52,365	100.0	145	105	9,542	100.0	91

The following table sets out a breakdown of the revenue of the Group from other live events by geographical location during the nine months ended 30 September 2023 with comparative figures for the nine months ended 30 September 2022:

下表載列截至二零二三年九月三十日止九個月本集團按地理位置劃分來自其他現場活動的收益明細連同截至二零二二年九月三十日止九個月的比較數據：

		Nine months ended 30 September 2023 截至二零二三年九月三十日止九個月				Nine months ended 30 September 2022 截至二零二二年九月三十日止九個月			
		% of total		revenue		% of total		revenue	
		No. of	revenue	Average	from other	Average	from other	Average	from other
		shows	Revenue	live events	live events	live events	live events	live events	live events
				佔其他	佔其他	佔其他	佔其他	佔其他	佔其他
				現場活動	現場活動	現場活動	現場活動	現場活動	現場活動
				總收益的	總收益的	總收益的	總收益的	總收益的	總收益的
		演出數目	收益	百分比	百分比	百分比	百分比	百分比	百分比
			(HK\$'000)		每場演出的	每場演出的	每場演出的	每場演出的	每場演出的
			(千港元)		平均收益	平均收益	平均收益	平均收益	平均收益
					(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)
Other live events	其他現場活動								
Hong Kong	香港	235	3,503	66.2	15	717	8,577	94.5	12
PRC	中國	37	177	3.3	5	68	416	4.6	6
Macau	澳門	34	1,612	30.5	47	51	15	0.2	0
Others	其他	—	—	—	—	1	64	0.7	64
Total revenue from other live events	其他現場活動 收益總額	306	5,292	100.0	17	837	9,072	100.0	11

## Information technology consulting

During the nine months ended 30 September 2023, the revenue of provision of information technology consulting services amounted to approximately HK\$2.5 million (representing 3.9% of the total revenue) (30 September 2022: 25.7%) which was mainly contributed by an information technology project of a customer in the PRC.

## 資訊科技諮詢

截至二零二三年九月三十日止九個月，提供資訊科技諮詢服務的收益約為2.5百萬港元(佔總收益的3.9%)(二零二二年九月三十日：25.7%)，主要由一名中國客戶的資訊科技項目貢獻。

## Hotel reservation and convention planning

In March 2023, the Group started hotel reservation and convention planning services. During the nine months ended 30 September 2023, the revenue of provision of hotel reservation and convention planning services amounted to approximately HK\$2.1 million (representing 3.4% of the total revenue) (30 September 2022: Nil).

## 酒店預訂及會議規劃

於二零二三年三月，本集團開始提供酒店預訂及會議規劃服務。截至二零二三年九月三十日止九個月內，提供酒店預訂及會議規劃服務的收益約為2.1百萬港元(佔總收益的3.4%)(二零二二年九月三十日：無)。

## Gross profit/(loss) and gross profit/(loss) margin

The gross profit of the Group for the nine months ended 30 September 2023 amounted to approximately HK\$24.5 million (2022: gross loss of approximately HK\$3.0 million), representing a gross profit margin of approximately 39.3% (2022: gross loss margin of approximately 11.7%). The change from the gross loss margin to gross profit margin was mainly attributable to the increase in revenue.

## Income tax expense

The Group is subject to income tax on an enterprise basis on profits arising in or derived from the jurisdictions in which members of the Group are domiciled and operate.

During the nine months ended 30 September 2023 and 30 September 2022, all PRC subsidiaries of the Company were subject to the PRC Enterprise Income Tax at the rate of 25.0%.

Pursuant to the implementation of the two-tiered profit tax rates issued by the IRD from the year of assessment 2018/19 onwards, the Group's first HK\$2 million of assessable profits under Hong Kong profits tax for the nine months ended 30 September 2023 is subject to a tax rate of 8.25%, while the remaining assessable profits are subject to a tax rate of 16.5%. During the nine months ended 30 September 2023, no Hong Kong profits tax has been provided for as the Group did not generate any estimated assessable profit (nine months ended 30 September 2022: same).

The Macau subsidiary of the Company was subject to Macau complementary tax at the rate of 12.0% on the estimated assessable income exceeding MOP600,000 during the nine months ended 30 September 2023 and the nine months ended 30 September 2022.

There was no effective income tax of the Group for the nine months ended 30 September 2023 and 30 September 2022.

Our income tax expenses changed from approximately HK\$0.6 million of income tax credit for the nine months ended 30 September 2022 to approximately no income tax expense for the nine months ended 30 September 2023.

## 毛利/(毛損)及毛利/(毛損)率

截至二零二三年九月三十日止九個月，本集團的毛利約為24.5百萬港元(二零二二年：毛損約為3.0百萬港元)，毛利率約為39.3%(二零二二年：毛損率約為11.7%)。毛損率轉換為毛利率乃主要由於收益增加所致。

## 所得稅開支

本集團須就產生或源自本集團成員公司所處及經營所在司法權區的溢利繳納企業所得稅。

於截至二零二三年九月三十日及二零二二年九月三十日止九個月，本公司的所有中國附屬公司按25.0%稅率繳納中國企業所得稅。

根據稅務局自二零一八/一九評稅年度起實施的兩級制利得稅稅率，截至二零二三年九月三十日止九個月本集團於香港利得稅項下首2百萬港元的應課稅溢利按稅率8.25%計算，而剩餘應課稅溢利則按稅率16.5%計算。於截至二零二三年九月三十日止九個月，本公司並無計提香港利得稅，乃因本集團並無產生任何估計應課稅溢利(截至二零二二年九月三十日止九個月：相同)。

於截至二零二三年九月三十日止九個月及二零二二年九月三十日止九個月，本公司的澳門附屬公司估計應課稅收入超過600,000澳門元的部分須按12.0%稅率繳納澳門所得補充稅。

截至二零二三年九月三十日及二零二二年九月三十日止九個月，本集團並無實際所得稅。

我們的所得稅開支由二零二二年九月三十日止九個月的約0.6百萬港元的所得稅抵免轉換為截至二零二三年九月三十日止九個月的約無所得稅開支。

## Loss for the period

As a result of the foregoing, the Group's loss was approximately HK\$7.8 million for the nine months ended 30 September 2023, as compared with a loss of approximately HK\$16.1 million for the corresponding period in 2022, excluding the gain on bargain purchase recorded for the nine months ended 30 September 2022. The loss was mainly due to the revenue for the nine months not being able to cover the relatively high cost of services and administrative expenses (including the high equipment depreciation cost). Although the revenue for the nine months ended 30 September 2023 has increased by HK\$36.7 million compared with the corresponding period in 2022, the increment was still not able to compensate the cost of services and administrative expenses during the period.

## LIQUIDITY AND CAPITAL RESOURCES

### Financial Resources, Liquidity and Capital Structure

The Group finances its operations primarily through cash generated from operating activities and interest-bearing bank borrowing, overdrafts and finance leases. The Group recorded net current assets of approximately HK\$126.6 million as at 30 September 2023 (31 December 2022: net current assets of approximately HK\$120.7 million).

As at 30 September 2023, the Group's current ratio was approximately 2.41 (31 December 2022: approximately 2.14) and the Group's gearing ratio calculated based on the total debt (including shareholder's loans) at the end of the period divided by total equity at the end of the period was approximately 5.6% (31 December 2022: approximately 23.5%). The decrease of the Group's gearing ratio in the nine months ended 30 September 2023 was mainly due to the issue of Shares to set off the shareholder loans.

## 期內虧損

由於以上因素，截至二零二三年九月三十日止九個月，本集團的虧損約為7.8百萬港元，而二零二二年同期的虧損則約為16.1百萬港元（不考慮截至二零二二年九月三十日止九個月錄得的議價收購收益）。虧損主要是由於九個月內收益無法填補相對高昂的服務成本及行政開支（包括高昂設備折舊成本）。儘管截至二零二三年九月三十日止九個月的收益較二零二二年同期增加約36.7百萬港元，惟增幅仍無法補償期內服務成本及行政開支。

## 流動資金及資本資源

### 財務資源、流動資金及資本架構

本集團主要通過經營活動產生的現金及計息銀行借款、透支及融資租賃為其經營提供資金。本集團於二零二三年九月三十日錄得流動資產淨值約為126.6百萬港元（二零二二年九月三十日：流動資產淨值約120.7百萬港元）。

於二零二三年九月三十日，本集團的流動比率約為2.41（二零二二年十二月三十一日：約2.14）及本集團的資產負債比率以期末債務（包括股東貸款）總額除以期末權益總額計算約為5.6%（二零二二年十二月三十一日：約23.5%）。本集團資產負債比率於截至二零二三年九月三十日止九個月減少乃主要由於發行股份以抵銷股東貸款所致。

As at 30 September 2023, the maximum limit of the banking facilities available to the Group amounted to HK\$13 million. The bank borrowings were denominated in Hong Kong dollars, repayable within one year or on demand and interest-bearing at floating rates from 3.5% to 7.7% per annum (31 December 2022: 3.4% to 6.6% per annum).

As at 30 September 2023, the capital structure of the Group consisted of equity attributable to owners of the Company of approximately HK\$144.6 million, comprising issued share capital and reserves.

The Shares were listed on GEM of the Stock Exchange on 14 June 2017. There has been no change in the capital structure of the Group since then.

## FOREIGN CURRENCY EXPOSURE RISKS

The Group operates mainly in the PRC and Hong Kong and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to certain purchases with United States dollars (“**US\$**”) and MOP. Foreign exchange risk arises when future commercial transactions, recognised assets and liabilities are denominated in a currency that is not the group entities’ functional currency. The Group however did not engage in any derivatives agreements and did not commit to any financial instrument to hedge its foreign exchange exposure during the nine months ended 30 September 2023.

## TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the nine months ended 30 September 2023. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group’s liquidity position to ensure that the liquidity structure of the Group’s assets, liabilities and other commitments can meet its funding requirements from time to time.

於二零二三年九月三十日，本集團最大限額銀行融資為13百萬港元。銀行借款以港元計值，須於一年內或按要求償還，浮動年利率介乎3.5%至7.7%（二零二二年十二月三十一日：年利率介乎3.4%至6.6%）。

於二零二三年九月三十日，本集團資本架構包括本公司擁有人應佔權益約144.6百萬港元（包括已發行股本及儲備）。

股份於二零一七年六月十四日於聯交所GEM上市。自該日以來，本集團資本架構概無變動。

## 外匯風險

本集團主要在中國及香港經營，並面臨各種貨幣風險所引起的外匯風險，主要指若干以美元（「**美元**」）及澳門元的購買。當未來商業交易、確認資產及負債以非集團實體功能貨幣計值時，則會出現外匯風險。然而，於截至二零二三年九月三十日止九個月，本集團並未涉及任何衍生工具協議及並無訂立任何金融工具以對沖外匯風險。

## 庫務政策

本集團對其庫務政策採取審慎的財務管理方法，因此，截至二零二三年九月三十日止九個月整段期間保持了健康的流動資金狀況。本集團力求通過持續的信貸評估及對其客戶財務狀況進行評估以降低信用風險。為管理流動性風險，董事會密切監察本集團的流動資金狀況，確保本集團資產、負債及其他承諾的流動性結構不時滿足其資金需求。

## SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES

On 23 May 2023, Guangzhou Yiciyuan Technology Company Limited\* (廣州異次元科技有限公司), an indirect wholly-owned subsidiary of the Company (as the purchaser) and Guangzhou Lingjing Smart Technology Company Limited\* (廣州靈境智慧科技有限公司) (as the vendor) entered into a sale and purchase agreement, pursuant to which the purchaser has conditionally agreed to acquire, and the vendor has conditionally agreed to sell 10% of the registered capital of Shenzhen Evolution Equation Technology Company Limited\* (深圳市進化方程科技有限公司) at a consideration of RMB50,000,000 in cash. For details, please refer to the announcement of the Company dated 23 May 2023.

Saved as disclosed above, during the nine months ended 30 September 2023, the Group did not have any significant investments, material acquisitions nor disposals of subsidiaries and affiliated companies.

## CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 September 2023, the Group did not have any material capital commitments or any material contingent liabilities.

## DIVIDEND

The Board does not recommend the payment of a dividend for the nine months ended 30 September 2023.

## PLEDGE OF ASSETS

As at 30 September 2023, the Group did not have any pledged short-term bank deposits as security for the Group's banking facilities (30 September 2022: Nil).

## 重大投資、重大收購及出售附屬公司

於二零二三年五月二十三日，廣州異次元科技有限公司(本公司的間接全資附屬公司)(作為買方)與廣州靈境智慧科技有限公司(作為賣方)訂立買賣協議，據此，買方有條件同意收購且賣方有條件同意出售深圳市進化方程科技有限公司10%註冊資本。代價為現金人民幣50,000,000元。有關詳情，請參閱本公司日期為二零二三年五月二十三日的公告。

除上文所披露者外，截至二零二三年九月三十日止九個月，本集團沒有任何重大投資、重大收購或出售附屬公司及聯屬公司。

## 資本承擔及或有負債

於二零二三年九月三十日，本集團並無任何重大資本承擔事項或任何重大或有負債。

## 股息

董事會不建議派付截至二零二三年九月三十日止九個月的股息。

## 資產抵押

於二零二三年九月三十日，本集團並無任何已抵押短期銀行存款，作為本集團銀行融資之抵押(二零二二年九月三十日：無)

## EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2023, the Group engaged a total of 126 employees (30 September 2022: 80) including the Directors. For the nine months ended 30 September 2023, total staff costs amounted to approximately HK\$26.5 million (nine months ended 30 September 2022: approximately HK\$6.0 million). Remuneration (including employees' benefits) is maintained at an attractive level and reviewed on a periodic basis. Employees' salary and relevant benefits are determined on the basis of performance, qualification, experience, positions and the Group's business performance.

## EVENTS AFTER THE REPORTING PERIOD

The Directors are not aware of any significant event requiring disclosure that has taken place subsequent to 30 September 2023 and up to the date of this report.

## AUDIT COMMITTEE

The Company has established an audit committee on 19 May 2017 (the "Audit Committee") with written terms of reference in compliance with Rules 5.28 to 5.29 of the GEM Listing Rules. The primary duties of the Audit Committee are to review the Company's draft annual, interim and quarterly financial reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing and supervising the financial reporting process and internal control procedures of the Group. The Audit Committee currently comprises five independent non-executive Directors, namely Mr. Cui Hai Bin, Ms. Jiang Yu E, Mr. Ji Gui Bao, Mr. Jiang Peiyan and Mr. Li Xiao Hua. Mr. Ji Gui Bao is the chairman of the Audit Committee.

The Audit Committee has reviewed this report and the unaudited condensed consolidated results of the Group for the nine months ended 30 September 2023 and the effectiveness of internal control system of the Group.

## 僱員及薪酬政策

於二零二三年九月三十日，本集團共聘用126名僱員（二零二二年九月三十日：80名），其中包括董事。截至二零二三年九月三十日止九個月，員工成本總額約為26.5百萬港元（截至二零二二年九月三十日止九個月：約6.0百萬港元）。薪酬（包括僱員福利）維持在有吸引力的水平，並定期審查。僱員薪酬及相關福利乃根據表現、資質、經驗、職位以及本集團業務績效確定。

## 報告期後事項

於二零二三年九月三十日後及直至本報告日期，董事並不知悉有發生任何須予披露的重大事件。

## 審核委員會

本公司已遵照GEM上市規則第5.28至5.29條於二零一七年五月十九日成立審核委員會（「審核委員會」），並訂有書面職權範圍。審核委員會主要職責為審查本公司的年度、中期及季度財務報告及賬目草擬本，並就此向董事會提供建議及意見。審核委員會亦負責審查及監督本集團財務申報流程及內部控制程序。審核委員會目前由五名獨立非執行董事（即崔海濱先生、姜玉娥女士、紀貴寶先生、江培炎先生及李曉華先生）組成。紀貴寶先生為審核委員會主席。

審核委員會已審閱本報告及本集團截至二零二三年九月三十日止九個月之未經審核簡明綜合業績以及本集團內部控制制度的有效性。

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

The Directors confirm that during the nine months ended 30 September 2023, there has been no purchase, sale or redemption of the Company's listed securities by the Company.

## DIRECTORS' AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

During the nine months ended 30 September 2023, the Directors are not aware of any business and interest of the Directors nor the controlling shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group.

## DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding Directors' securities transactions on terms no less than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries of all Directors, the Company confirms that all of the Directors complied with such required standard of dealings and its code of conduct regarding directors' securities transactions during the nine months ended 30 September 2023.

## 購買、出售或贖回本公司上市證券

董事確認，截至二零二三年九月三十日止九個月，本公司概無購買、出售或贖回本公司任何上市證券。

## 董事及控股股東在競爭業務中的權益

於截至二零二三年九月三十日止九個月，董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人（定義見GEM上市規則）擁有任何對本集團業務構成或可能構成競爭的業務及權益，亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

## 董事證券交易

本公司已採納一套董事證券交易行為守則，其條款不遜於GEM上市規則第5.48至5.67條所載之規定交易標準。本公司對所有董事作出具體查詢後，確認所有董事於截至二零二三年九月三十日止九個月均遵守所規定的交易標準及董事證券交易行為守則。



## INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVE IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 30 September 2023, the interests and short positions of the Directors or the chief executive of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (“SFO”)) (i) as recorded in the register required to be kept under section 352 of the SFO; or (ii) as 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:

### (i) Interests in the Company

Name of Director	Capacity/Nature of interest	Number of Shares (Note 1) 股份數目 (附註1)	Percentage of shareholding
董事姓名	身份／權益性質		股權百分比
Mr. Ma Lie 馬烈先生	Interest in a controlled corporation (Note 2) 受控法團權益(附註2)	375,097,894 (L)	46.12%
Mr. Yeung Ho Ting Dennis 楊浩廷先生	Interest in a controlled corporation (Note 3) 受控法團權益(附註3)	56,000,000 (L)	6.89%
Ms. Jiang Yu E 姜玉娥女士	Beneficial Owner 實益擁有人	2,994,000 (L)	0.37%
Mr. Cui Hai Bin 崔海濱先生	Beneficial Owner 實益擁有人	1,000,000 (L)	0.12%
Ms. Zhang Yan Ling 張艷玲女士	Beneficial Owner 實益擁有人	1,988,000 (L)	0.24%

## 董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉

於二零二三年九月三十日，董事或本公司最高行政人員於本公司或其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債權證中，擁有(i)記存於根據證券及期貨條例第352條規定須存置的登記冊的權益及淡倉；或(ii)根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益及淡倉如下：

### (i) 於本公司之權益

Notes:

1. The letter "L" denotes the person's long position in the Shares.
2. ST Ma Ltd is wholly owned by Mr. Ma Lie, a chairman, an executive Director and controlling shareholder of the Company.
3. Next Vision Management Limited ("Next Vision") was beneficially owned by Mr. Yeung Ho Ting Dennis as to 75%. By virtue of the SFO, Mr. Yeung Ho Ting Dennis was deemed to be interested in the Shares held by Next Vision.

附註：

1. 字母「L」代表相關人士於股份中的好倉。
2. ST Ma Ltd由本公司主席、執行董事及控股股東馬烈先生全資擁有。
3. Next Vision Management Limited (「Next Vision」)由楊浩廷先生實益擁有75%。根據證券及期貨條例，楊浩廷先生被視為於Next Vision所持股份中擁有權益。

## (ii) Interest in associated corporation of the Company

## (ii) 於本公司的相聯法團之權益

Name of Director	Name of associated company	Capacity	Number of Shares (Note 1) 股份數目 (附註1)	Percentage of shareholding 股權百分比
董事姓名	相聯公司名稱	身份		
Mr. Ma Lie 馬烈先生	ST Ma Ltd (Note 2) ST Ma Ltd (附註2)	Beneficial owner 實益擁有人	50,000,000 (L)	100.0%

Notes:

1. The letter "L" denotes the person's long position in the Shares.
2. ST Ma Ltd is wholly owned by Mr. Ma Lie, a chairman, an executive Director and controlling shareholder of the Company.

附註：

1. 字母「L」代表相關人士於股份中的好倉。
2. ST Ma Ltd由本公司主席、執行董事及控股股東馬烈先生全資擁有。

Save as disclosed above, as at 30 September 2023, none of the Directors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) (i) as recorded in the register required to be kept under section 352 of the SFO; or (ii) as 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.

除上文所披露者外，於二零二三年九月三十日，概無董事或本公司最高行政人員於本公司或其相關法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有(i)記存於根據證券及期貨條例第352條規定須存置的登記冊的權益或淡倉；或(ii)根據GEM上市規則第5.46條所述董事的規定交易標準須以其他方式知會本公司及聯交所的權益或淡倉。

## INTERESTS AND SHORT POSITIONS OF THE SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN SHARES AND UNDERLYING SHARES

## 主要股東及其他人士於股份及相關股份中的權益及淡倉

As at 30 September 2023, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had or were deemed to have interests or short positions in Shares or underlying Shares as recorded in the register required to be kept by the Company under Section 336 of the SFO.

於二零二三年九月三十日，據董事所知，下列人士（董事或本公司最高行政人員除外）於股份或相關股份中擁有或被視為擁有記存於本公司根據證券及期貨條例第336條規定須存置的登記冊的權益或淡倉。

Name of Shareholder	Capacity/Nature of interest	Number of Shares held/Interested (Note 1) 持有／擁有權益股份數目 (附註1)	Percentage of shareholding 股權百分比
ST Ma Ltd (Note 2) ST Ma Ltd (附註2)	Beneficial owner 實益擁有人	375,097,894 (L)	46.12%
Next Vision (Note 3) Next Vision (附註3)	Beneficial owner 實益擁有人	56,000,000 (L)	6.89%

Notes:

- The letter "L" denotes the person's long position in the Shares.
- ST Ma Ltd is wholly owned by Mr. Ma Lie, a chairman, an executive Director and controlling shareholder of the Company.
- Next Vision was beneficially owned by Mr. Yeung Ho Ting Dennis as to 75%. By virtue of the SFO, Mr. Yeung Ho Ting Dennis was deemed to be interested in the Shares held by Next Vision.

附註：

- 字母「L」代表相關人士於股份中的好倉。
- ST Ma Ltd由本公司主席、執行董事及控股股東馬烈先生全資擁有。
- Next Vision由楊浩廷先生實益擁有75%。根據證券及期貨條例，楊浩廷先生被視為於Next Vision所持股份中擁有權益。

Save as disclosed above, as at 30 September 2023, the Directors have not been notified by any person who had interests or short positions in the Shares or underlying Shares as recorded in the register required to be kept pursuant to Section 336 of the SFO.

除上文披露者外，於二零二三年九月三十日，概無任何人士已經知會董事於股份或相關股份擁有須記存於根據證券及期貨條例第336條規定存置的登記冊的權益或淡倉。

## SHARE OPTION SCHEME

The Company conditionally adopted a share option scheme (the “Scheme”) on 19 May 2017. The terms of the Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules. No share option has been granted since the adoption of the Scheme and there was no share option outstanding as at 30 September 2023.

## CORPORATE GOVERNANCE

The Company is firmly committed to maintaining and ensuring a high level of corporate governance standards and will review and improve the corporate governance practices and standards constantly. The Company has complied with the code provisions set out in the CG Code (as defined below) contained in Appendix 15 to the GEM Listing Rules (the “CG Code”) during the nine months ended 30 September 2023.

## COMMUNICATION WITH SHAREHOLDERS

The Company believes that maintaining a high level of transparency is a key to enhancing investor relations. It is committed to a policy of open and timely disclosure of corporate information to its shareholders and investment public. The Company updates the shareholders on its latest business developments and financial performance through its quarterly, interim and annual reports and communicates with the shareholders through annual general meetings and extraordinary general meetings. In compliance with the requirements of the GEM Listing Rules, the Company issued regular reports, announcements, circulars and notice of general meetings. Always updated with the latest information, the corporate website of the Company ([www.intechproductions.com](http://www.intechproductions.com)) has provided an effective communication platform to the public and the shareholders.

## 購股權計劃

本公司於二零一七年五月十九日有條件地採納購股權計劃(「該計劃」)。該計劃之條款符合GEM上市規則第23章之條文。自採納該計劃以來概無授予購股權及於二零二三年九月三十日概無未行使之購股權。

## 企業管治

本公司堅定不移地維持及確保保持高水準的企業管治標準，不斷檢討及完善企業管治常規及標準。本公司於截至二零二三年九月三十日止九個月已遵守GEM上市規則附錄15所載企業管治守則(定義如下)(「企業管治守則」)所載守則條文。

## 股東通訊

本公司認為保持高水準的透明度是加強投資者關係的關鍵。本公司秉持向股東及公眾投資者公開及時披露企業資訊的政策。本公司通過季度、中期及年度報告向股東更新最新業務發展情況和財務業績，並通過股東週年大會及股東特別大會與股東溝通。按照GEM上市規則的規定，本公司定期發佈報告、公告、通函及股東大會通告。本公司的公司網站([www.intechproductions.com](http://www.intechproductions.com))會持續發佈最新資訊，為公眾及股東提供了有效的溝通平台。

## OUTLOOK

The Group will make steady progress in accordance with its business plans and its actual operational conditions, so as to facilitate effective implementation of the business objectives of the Company and bring benefits from it.

Apart from the above, the Group will actively explore investment opportunities related to visual display technology and other related information technology in the future to diversify its business scope, thereby creating long-term value for shareholders and the Group.

By order of the Board  
**Brightstar Technology  
Group Co., Ltd**  
**Ma Lie**  
*Chairman*

Hong Kong, 7 November 2023

## 展望

本集團將按照其業務規劃，並結合實際運營情況穩步推進業務發展，以有效落實本公司的各項業務目標並從中獲利。

除上述者外，本集團未來將積極探索有關視像顯示技術及其他相關資訊科技的投資機遇，以多元化發展其業務範疇，從而為股東及本集團創造長期價值。

承董事會命  
**耀星科技集團  
股份有限公司**  
主席  
**馬烈**

香港，二零二三年十一月七日