

香港交易及結算所有限公司及香港聯合交易所有限公司對本公告之內容概不負責，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公告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

## Sino Splendid Holdings Limited

### 中國華泰瑞銀控股有限公司

(於開曼群島註冊成立之有限公司)

(股份代號：8006)

### 截至二零二四年六月三十日止六個月之 中期業績公佈

中國華泰瑞銀控股有限公司（「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二零二四年六月三十日止六個月的未經審核綜合業績。本公告列載本公司二零二四年中期報告全文，並符合香港聯合交易所有限公司GEM證券上市規則（「GEM上市規則」）中有關中期業績初步公告附載資料的要求。

承董事會命

中國華泰瑞銀控股有限公司

執行董事

王濤

香港，二零二四年八月三十日

於本公告日期，董事會包括執行董事王濤先生及余達志先生，以及獨立非執行董事周綺婷女士、李艷華女士及楊萬銀先生。

本公告的資料乃遵照《GEM證券上市規則》而刊載，旨在提供有關本公司的資料；董事願就本公告的資料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，確認就其所知及所信，本公告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本公告或其所載任何陳述產生誤導。

本公告將於刊登日期起計至少一連七天於GEM網站www.hkgem.com之「最新上市公司公告」網頁及本公司網站www.sinosplendid.com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 and no assurance is given that there will be a liquid market in the securities traded on GEM.

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*This report, for which the directors of Sino Splendid 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 of Hong Kong Limited (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 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 之定位，乃為相比起其他在聯交所上市之公司帶有較高投資風險之中小型公司提供上市之市場。有意投資之人士應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。

由於GEM上市之公司普遍為中小型公司，在GEM買賣之證券可能會較於主板買賣之證券承受更大之市場波動風險，同時無法保證在GEM買賣之證券會有高流通量之市場。

香港交易及結算所有限公司及香港聯合交易所有限公司對本報告之內容概不負責，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之任何損失承擔任何責任。

本報告所載之資料乃遵照香港聯合交易所有限公司《GEM證券上市規則》（「GEM上市規則」）之規定而提供有關中國華泰瑞銀控股有限公司（「本公司」）之資料。本公司之各董事願就本報告共同及個別承擔全部責任，並在作出一切合理查詢後確認，就彼等所知及所信，本報告所載之資料在各重大方面均屬準確完整，且無誤導或欺詐成份，以及本報告並無遺漏其他事實致使本報告所載任何陳述或本報告產生誤導。

The board (the “Board”) of directors (the “Directors”) of Sino Splendid Holdings Limited (the “Company”) is pleased to announce the unaudited consolidated results of the Company and its subsidiaries (hereinafter collectively referred to as the “Group”) for the three months (the “Quarterly Period”) and six months (the “Half-Yearly Period”) ended 30 June 2024, together with the comparative unaudited figures for the corresponding periods in 2023.

中國華泰瑞銀控股有限公司（「本公司」）董事（「董事」）會（「董事會」）欣然公佈本公司及其附屬公司（下文統稱「本集團」）截至二零二四年六月三十日止三個月（「季度期間」）及六個月（「半年期間」）之未經審核綜合業績，連同二零二三年同期之未經審核比較數字。

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

For the six months ended 30 June 2024

## 未經審核綜合損益及其他全面收益表

截至二零二四年六月三十日止六個月

|                                   |             | (Unaudited)<br>(未經審核)                   |                |                 |
|-----------------------------------|-------------|-----------------------------------------|----------------|-----------------|
|                                   |             | Six months ended 30 June<br>截至六月三十日止六個月 |                |                 |
|                                   |             | 2024                                    | 2023           |                 |
|                                   |             | 二零二四年                                   | 二零二三年          |                 |
|                                   |             | HK\$'000                                | HK\$'000       |                 |
|                                   |             | 千港元                                     | 千港元            |                 |
|                                   |             | Notes                                   |                |                 |
|                                   |             | 附註                                      |                |                 |
| Revenue                           | 營業額         | 3                                       | 18,676         | 19,145          |
| Cost of sales                     | 銷售成本        |                                         | (14,723)       | (11,961)        |
| Gross profit                      | 毛利          |                                         | 3,953          | 7,184           |
| Other income, gains and losses    | 其他收入、收益及虧損  | 15                                      | (6,137)        | (242)           |
| Selling and distribution expenses | 銷售及分銷開支     |                                         | (1,098)        | (9,140)         |
| Administrative expenses           | 行政開支        |                                         | (2,718)        | (10,988)        |
| Finance costs                     | 融資成本        |                                         | -              | -               |
| Loss before income tax            | 除所得稅前虧損     |                                         | (6,000)        | (13,186)        |
| Income tax credit                 | 所得稅抵免       | 5                                       | -              | -               |
| <b>Loss for the period</b>        | <b>期內虧損</b> | 6                                       | <b>(6,000)</b> | <b>(13,186)</b> |

**UNAUDITED CONSOLIDATED  
STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME**  
(continued)

For the six months ended 30 June 2024

未經審核綜合損益及其他全  
面收益表(續)

截至二零二四年六月三十日止  
六個月

|                                                                                                                                |                                          | (Unaudited)<br>(未經審核)                   |                 |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------|-----------------|
|                                                                                                                                |                                          | Six months ended 30 June<br>截至六月三十日止六個月 |                 |
|                                                                                                                                |                                          | 2024<br>二零二四年                           | 2023<br>二零二三年   |
|                                                                                                                                |                                          | Notes<br>附註                             | Notes<br>附註     |
|                                                                                                                                |                                          | HK\$'000<br>千港元                         | HK\$'000<br>千港元 |
| <b>Other comprehensive<br/>(expenses)/income:</b><br><i>Items that may be reclassified<br/>subsequently to profit or loss:</i> | 其他全面(開支) /<br>收入:<br>其後可能重新分類至<br>損益之項目: |                                         |                 |
| Exchange differences on<br>translating foreign operation                                                                       | 換算海外業務之<br>匯兌差額                          | (990)                                   | 2,067           |
| Other comprehensive<br>(expenses)/income<br>for the period                                                                     | 期內其他全面<br>(開支) / 收入                      | (990)                                   | 2,067           |
| <b>Total comprehensive expenses<br/>for the period</b>                                                                         | 期內全面開支總額                                 | <b>(6,990)</b>                          | <b>(11,119)</b> |

**UNAUDITED CONSOLIDATED  
STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME**  
(continued)

For the six months ended 30 June 2024

未經審核綜合損益及其他全  
面收益表(續)

截至二零二四年六月三十日止  
六個月

|                                                          |                   | (Unaudited)<br>(未經審核)                   |                                  |
|----------------------------------------------------------|-------------------|-----------------------------------------|----------------------------------|
|                                                          |                   | Six months ended 30 June<br>截至六月三十日止六個月 |                                  |
|                                                          |                   | 2024<br>二零二四年<br>HK\$'000<br>千港元        | 2023<br>二零二三年<br>HK\$'000<br>千港元 |
|                                                          |                   | Notes<br>附註                             |                                  |
| <b>Loss attributable to:</b>                             | 下列人士應佔虧損：         |                                         |                                  |
| Owners of the Company                                    | 本公司持有人            | (6,000)                                 | (13,186)                         |
| Non-controlling interests                                | 非控股權益             | -                                       | -                                |
|                                                          |                   | <b>(6,000)</b>                          | <b>(13,186)</b>                  |
| <b>Total comprehensive expenses<br/>attributable to:</b> | 下列人士應佔全面<br>開支總額： |                                         |                                  |
| Owners of the Company                                    | 本公司持有人            | (6,990)                                 | (11,119)                         |
| Non-controlling interests                                | 非控股權益             | -                                       | -                                |
|                                                          |                   | <b>(6,990)</b>                          | <b>(11,119)</b>                  |
| <b>Loss per share</b>                                    | <b>每股虧損</b>       |                                         |                                  |
| Basic (cents per share)                                  | 基本(每股港仙)          | 7<br><b>(4.07)</b>                      | (8.94)                           |
| Diluted (cents per share)                                | 攤薄(每股港仙)          | <b>(4.07)</b>                           | (8.94)                           |

**UNAUDITED CONSOLIDATED  
STATEMENT OF FINANCIAL POSITION**

As at 30 June 2024

**未經審核綜合財務狀況表**

於二零二四年六月三十日

|                                                       |                |             | (Unaudited)<br>(未經審核) | (Audited)<br>(經審核) |
|-------------------------------------------------------|----------------|-------------|-----------------------|--------------------|
|                                                       |                |             | 2024                  | 2023               |
|                                                       |                |             | 二零二四年                 | 二零二三年              |
|                                                       |                |             | 30 June               | 31 December        |
|                                                       |                |             | 六月三十日                 | 十二月三十一日            |
|                                                       |                | Notes<br>附註 | HK\$'000<br>千港元       | HK\$'000<br>千港元    |
| <b>Non-current Assets</b>                             | <b>非流動資產</b>   |             |                       |                    |
| Property, plant and equipment                         | 物業、機器及設備       | 9           | 144                   | 385                |
| Goodwill                                              | 商譽             |             | 5,161                 | 5,161              |
|                                                       |                |             | <b>5,305</b>          | 5,546              |
| <b>Current Assets</b>                                 | <b>流動資產</b>    |             |                       |                    |
| Accounts receivable                                   | 應收賬款           | 10          | 45,142                | 30,852             |
| Prepayments, deposit and other receivables            | 預付款項、按金及其他應收款項 |             | 3,872                 | 5,120              |
| Financial assets at fair value through profit or loss | 按公允值計入損益之金融資產  |             | 6,427                 | 12,565             |
| Loan receivable                                       | 應收貸款           |             | 10,330                | 9,894              |
| Bank balances and cash                                | 銀行結餘及現金        |             | 10,713                | 21,122             |
|                                                       |                |             | <b>76,484</b>         | 79,553             |
| <b>Current Liabilities</b>                            | <b>流動負債</b>    |             |                       |                    |
| Accounts payable                                      | 應付賬款           | 11          | -                     | -                  |
| Other payables and accrued liabilities                | 其他應付款項及應計負債    |             | 37,110                | 32,972             |
| Tax liabilities/assets                                | 稅項負債/資產        |             | 85                    | 543                |
|                                                       |                |             | <b>37,195</b>         | 33,515             |

**UNAUDITED CONSOLIDATED  
STATEMENT OF FINANCIAL POSITION**

(continued)

As at 30 June 2024

**未經審核綜合財務狀況表  
(續)**

於二零二四年六月三十日

|                                                  |            | (Unaudited)<br>(未經審核) | (Audited)<br>(經審核) |
|--------------------------------------------------|------------|-----------------------|--------------------|
|                                                  |            | 2024                  | 2023               |
|                                                  |            | 30 June               | 31 December        |
|                                                  |            | 六月三十日                 | 十二月三十一日            |
| Notes                                            |            | HK\$'000              | HK\$'000           |
| 附註                                               |            | 千港元                   | 千港元                |
| <b>Net Current Assets</b>                        | 流動資產淨值     | <b>39,289</b>         | 46,038             |
| <b>Total Assets less<br/>Current Liabilities</b> | 總資產減流動負債   | <b>44,594</b>         | 51,584             |
| <b>Net Assets</b>                                | 資產淨值       | <b>44,594</b>         | 51,584             |
| <b>Capital and Reserves</b>                      | 股本及儲備      |                       |                    |
| Share capital                                    | 股本         | 12 <b>5,902</b>       | 5,902              |
| Share premium and reserves                       | 股份溢價及儲備    | <b>38,692</b>         | 45,682             |
| Equity attributable to owners of<br>the Company  | 本公司持有人應佔權益 | <b>44,594</b>         | 51,584             |
| Non-controlling interests                        | 非控股權益      | -                     | -                  |
| <b>Total Equity</b>                              | 總權益        | <b>44,594</b>         | 51,584             |

# UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2024

# 未經審核綜合權益變動表

截至二零二四年六月三十日止  
六個月

|                                                            |                   | Share<br>capital | Share<br>premium | Capital<br>reserve | Share<br>option<br>reserve | Capital<br>redemption<br>reserve | Reserve<br>funds | Translation<br>reserve | Retained<br>profits | Attributable<br>to non-<br>controlling<br>interests | Total    |          |
|------------------------------------------------------------|-------------------|------------------|------------------|--------------------|----------------------------|----------------------------------|------------------|------------------------|---------------------|-----------------------------------------------------|----------|----------|
|                                                            |                   | 股本               | 股份溢價             | 資本儲備               | 購股權儲備                      | 贖回儲備                             | 儲備金              | 匯兌儲備                   | 保留溢利                | 非控股權<br>益應佔                                         | 總計       |          |
|                                                            |                   | HK\$'000         | HK\$'000         | HK\$'000           | HK\$'000                   | HK\$'000                         | HK\$'000         | HK\$'000               | HK\$'000            | HK\$'000                                            | HK\$'000 |          |
|                                                            |                   | 千港元              | 千港元              | 千港元                | 千港元                        | 千港元                              | 千港元              | 千港元                    | 千港元                 | 千港元                                                 | 千港元      |          |
|                                                            |                   |                  | (附註a)            | (附註a)              |                            |                                  | (附註b)            |                        |                     |                                                     |          |          |
|                                                            |                   |                  |                  |                    |                            |                                  |                  |                        | 小計                  |                                                     |          |          |
| At 1 January 2023                                          | 於二零二三年<br>一月一日    | 5,902            | 89,449           | 755                | 2,350                      | 11,690                           | 19,025           | 42,969                 | (71,364)            | 100,776                                             | 2,029    | 102,805  |
| Loss for the period                                        | 期內虧損              | -                | -                | -                  | -                          | -                                | -                | -                      | (13,186)            | (13,186)                                            | -        | (13,186) |
| Other comprehensive<br>income/(expenses)<br>for the period | 期內其他全面<br>收入/(開支) | -                | -                | -                  | -                          | -                                | -                | 2,067                  | -                   | 2,067                                               | -        | 2,067    |
| Lapsed of share option                                     | 購股權失效             | -                | -                | -                  | (1,022)                    | -                                | -                | -                      | 1,022               | -                                                   | -        | -        |
| Total comprehensive<br>income/(expenses)<br>for the period | 期內全面收入/<br>(開支)總額 | -                | -                | -                  | (1,022)                    | -                                | -                | 2,067                  | (12,164)            | (11,119)                                            | -        | (11,119) |
| At 30 June 2023                                            | 於二零二三年<br>六月三十日   | 5,902            | 89,449           | 755                | 1,328                      | 11,690                           | 19,025           | 45,036                 | (83,528)            | 89,657                                              | 2,029    | 91,686   |
| At 1 January 2024                                          | 於二零二四年<br>一月一日    | 5,902            | 89,449           | 755                | 1,328                      | 11,690                           | -                | (1,501)                | (56,039)            | 51,584                                              | -        | 51,584   |
| Loss for the period                                        | 期內虧損              | -                | -                | -                  | -                          | -                                | -                | -                      | (6,000)             | (6,000)                                             | -        | (6,000)  |
| Other comprehensive<br>income/(expenses)<br>for the period | 期內其他全面<br>收入/(開支) | -                | -                | -                  | -                          | -                                | -                | (990)                  | -                   | (990)                                               | -        | (990)    |
| Lapsed of share option                                     | 購股權失效             | -                | -                | -                  | (1,328)                    | -                                | -                | -                      | 1,328               | -                                                   | -        | -        |
| Total comprehensive<br>income/(expenses)<br>for the period | 期內全面收入/<br>(開支)總額 | -                | -                | -                  | (1,328)                    | -                                | -                | (990)                  | (4,672)             | (6,990)                                             | -        | (6,990)  |
| At 30 June 2024                                            | 於二零二四年<br>六月三十日   | 5,902            | 89,449           | 755                | -                          | 11,690                           | -                | (2,491)                | (60,711)            | 44,594                                              | -        | 44,594   |



# UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(continued)

For the six months ended 30 June 2024

## 未經審核綜合權益變動表 (續)

截至二零二四年六月三十日止  
六個月

*Note a:* Under the Companies Law of the Cayman Islands (2010 Revision as amended from time to time), the share premium and capital reserve of the Company may be applied for payment of distributions or dividends to shareholders of the Company provided that immediately following the date on which the distribution or dividend is proposed to be paid, the Company is able to pay its debts as they fall due in the ordinary course of business.

*Note b:* Pursuant to the relevant laws and regulations for foreign investment enterprises (the "FIEs") established in the People's Republic of China excluding Hong Kong (the "PRC"), a certain portion of the FIE's profits is required to be transferred to reserve funds which are not distributable. Transfers to this reserve are made out of the FIE's profit after taxation calculated in accordance with accounting principles and financial regulations applicable to PRC enterprises and shall not be less than 10% of profit after taxation. No such transfer was made in either periods as there was no such profit after taxation from the FIEs.

*附註 a:* 根據開曼群島公司法(二零一零年修訂本,經不時修訂),本公司股份溢價及資本儲備可供撥作分派或派付股息予本公司股東,惟緊隨建議分派或派息當日後,本公司能於正常業務過程中支付到期之債務。

*附註 b:* 根據適用於在中華人民共和國(「中國」,不包括香港)成立之外商投資企業(「外商投資企業」)之相關法律及規例,外商投資企業之若干溢利須轉撥至不可分派之儲備金內。轉撥至儲備金之金額乃根據適用於中國企業之會計原則及財務規例計算之外商投資企業之除稅後溢利計算,不得低於除稅後溢利之10%。由於並無來自外商投資企業之除稅後溢利,因此於兩段期間內並無進行有關轉撥。

**UNAUDITED CONDENSED  
CONSOLIDATED STATEMENT OF CASH  
FLOWS**

For the six months ended 30 June 2024

**未經審核簡明綜合現金流量表**

截至二零二四年六月三十日止  
六個月

|                                                                                      |                                  | (Unaudited)<br>(未經審核)                   |                                  |
|--------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------|----------------------------------|
|                                                                                      |                                  | Six months ended 30 June<br>截至六月三十日止六個月 |                                  |
|                                                                                      |                                  | 2024<br>二零二四年<br>HK\$'000<br>千港元        | 2023<br>二零二三年<br>HK\$'000<br>千港元 |
| <b>Net cash used in operating activities</b>                                         | 經營活動所用<br>現金淨額                   | <b>(8,962)</b>                          | 706                              |
| <b>Net cash generated by (used in)<br/>investing activities</b>                      | 投資活動所得<br>(所用)現金淨額               | <b>(457)</b>                            | 69                               |
| <b>Net cash used in financing activities</b>                                         | 融資活動所用現金淨額                       | -                                       | (4)                              |
| Net (decrease)/increase in cash and<br>cash equivalents                              | 現金及現金等價物之<br>(減少)/增加淨額           | <b>(9,419)</b>                          | 771                              |
| Cash and cash equivalents at 1 January                                               | 於一月一日之現金及<br>現金等價物               | <b>21,122</b>                           | 31,199                           |
| Effect of exchange rate changes on the<br>balance of cash held in foreign currencies | 匯率變動對所持外幣<br>現金結餘之影響             | <b>(990)</b>                            | 2,067                            |
| Cash and cash equivalents at 30 June,<br>representing bank balances and cash         | 於六月三十日之現金<br>及現金等價物，<br>即銀行結餘及現金 | <b>10,713</b>                           | 34,037                           |

NOTES:

**1. BASIS OF PREPARATION**

The unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standards 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of Chapter 18 of the GEM Listing Rules.

The unaudited condensed consolidated financial statements of the Group have not been reviewed by the Company's auditor. Adjustments may be identified during the course of annual audit to be performed by the Company's auditor.

**2. PRINCIPAL ACCOUNTING POLICIES**

The unaudited condensed consolidated financial statements of the Group have been prepared under historical cost convention, except for certain financial instruments, which are measured at fair value. The principal accounting policies used in the preparation of the unaudited condensed consolidated financial statements are consistent with those adopted in the preparation of the annual financial statements of the Group for the year ended 31 December 2023 except that the Group has adopted the newly issued and revised HKFRSs, which are effective for the annual period beginning on 1 January 2024, as disclosed in the annual consolidated financial statements for the year ended 31 December 2023.

The adoption of these new and revised HKFRSs did not result in significant changes to the Group's financial performance and financial position.

The Group has not applied any new and revised HKFRSs that are not effective for the Half-Yearly Period.

附註：

**1. 編製基準**

未經審核簡明綜合財務報表乃根據香港會計師公會頒佈之香港會計準則第34號「中期財務報告」及GEM上市規則第18章之披露規定而編製。

本集團之未經審核簡明綜合財務報表並未經由本公司之核數師審閱。本公司之核數師在進行年度審核時，可能會辨別到需要進行調整之處。

**2. 主要會計政策**

本集團之未經審核簡明綜合財務報表乃按歷史成本慣例編製，惟按公允值計量之若干財務工具除外。於編製未經審核簡明綜合財務報表時所採用之主要會計政策與編製本集團截至二零二三年十二月三十一日止年度之年度財務報表時所採用者一致，惟本集團已採用新頒佈及經修訂之香港財務報告準則除外，該等準則於二零二四年一月一日開始之年度期間生效（誠如截至二零二三年十二月三十一日止年度之年度綜合財務報表所披露）。

採用該等新訂及經修訂香港財務報告準則並無令本集團之財務表現及財務狀況產生重大變動。

本集團並無應用於半年期間尚未生效之任何新訂及經修訂香港財務報告準則。

### 3. REVENUE

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

### 3. 營業額

本集團於期內之營業額分析如下：

|                                                |                 | <b>(Unaudited)</b><br>(未經審核) |          |
|------------------------------------------------|-----------------|------------------------------|----------|
|                                                |                 | <b>Six months ended</b>      |          |
|                                                |                 | <b>30 June</b>               |          |
|                                                |                 | 截至六月三十日                      |          |
|                                                |                 | 止六個月                         |          |
|                                                |                 | <b>2024</b>                  | 2023     |
|                                                |                 | 二零二四年                        | 二零二三年    |
|                                                |                 | <b>HK\$'000</b>              | HK\$'000 |
|                                                |                 | 千港元                          | 千港元      |
| Travel Media                                   | 旅遊媒體            | <b>240</b>                   | 1,600    |
| Financial Magazine and<br>Other Media Business | 財經雜誌及<br>其他媒體業務 | <b>18,000</b>                | 17,000   |
| Securities Investment                          | 證券投資            | –                            | –        |
| Money Lending                                  | 放債              | <b>436</b>                   | 545      |
| Virtual Reality                                | 虛擬現實            | –                            | –        |
|                                                |                 | <b>18,676</b>                | 19,145   |

#### 4. SEGMENT INFORMATION

The Group determines its operating segments based on the reports reviewed by the chief operating decision-maker that are used to make strategic decisions.

The Group has five (2023: five) reportable segments. The segments are managed separately as each business offers different products and services and requires different business strategies. The following summary describes the operations in each of the Group's reportable segments:

- i. Engaged in travel media operations with provision of advertising services through the internet and travel magazines, event organizing services and magazine publication (the "Travel Media Business");
- ii. Provision of contents and advertising services in multiple well-known financial magazine distributed in the PRC and provision of advertising services through the internet and other media channels ("Financial Magazine and Other Media Business");
- iii. Investment in securities (the "Securities Investment");
- iv. Money lending (the "Money Lending"); and
- v. Virtual reality shop (the "Virtual Reality").

Inter-segment transactions, if any, are priced with reference to prices charged to external parties for similar products or services. Corporate revenue and expenses are not allocated to the operating segments as they are not included in the measure of the segments' profit that is used by the chief operating decision-maker for assessment of segment performance.

#### 4. 分部資料

本集團按主要經營決策者所審閱並賴以作出戰略決策之報告釐定其經營分部。

本集團有五個(二零二三年:五個)可報告分部。由於各業務提供不同產品及服務,所需之業務策略亦不盡相同,因此各分部之管理工作乃獨立進行。以下為本集團各可報告分部業務之概要:

- i. 從事透過互聯網及旅遊雜誌提供廣告宣傳服務、舉辦活動服務及出版雜誌之旅遊媒體業務(「旅遊媒體業務」);
- ii. 向多家於中國發行之知名財經雜誌提供內容及廣告宣傳服務及透過互聯網及其他媒體渠道提供廣告服務(「財經雜誌及其他媒體業務」);
- iii. 證券投資(「證券投資」);
- iv. 放債(「放債」);及
- v. 虛擬現實商店(「虛擬現實」)。

分部間交易(如有)之價格乃參考就類似產品或服務向外部人士收取之價格釐定。由於企業收入及支出並未計入主要經營決策者評估分部表現時使用之分部溢利計量內,故並無分配至經營分部。

#### 4. SEGMENT INFORMATION (continued)

The following is an analysis of the Group's revenue and results by reportable segment:

#### 4. 分部資料 (續)

以下為本集團按可報告分部劃分之營業額及業績分析：

|                                                          |                     | (Unaudited)<br>(未經審核)         |                                                         |                          |                  |                    |          |
|----------------------------------------------------------|---------------------|-------------------------------|---------------------------------------------------------|--------------------------|------------------|--------------------|----------|
|                                                          |                     | Six months ended 30 June 2024 |                                                         |                          |                  |                    |          |
|                                                          |                     | 截至二零二四年六月三十日止六個月              |                                                         |                          |                  |                    |          |
|                                                          |                     | Travel<br>Media<br>Business   | Financial<br>Magazine<br>and Other<br>Media<br>Business | Securities<br>Investment | Money<br>Lending | Virtual<br>Reality | Total    |
|                                                          |                     | 旅遊媒體<br>業務                    | 財經雜誌<br>及其他媒體<br>業務                                     | 證券投資                     | 放債               | 虛擬現實               | 總計       |
|                                                          |                     | 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      |
| Reportable segment<br>revenue from external<br>customers | 來自外部客戶之<br>可報告分部營業額 | 240                           | 18,000                                                  | -                        | 436              | -                  | 18,676   |
| Reportable segment<br>profit (loss)                      | 可報告分部溢利<br>(虧損)     | 26                            | 1,274                                                   | -                        | (493)            | (2)                | 805      |

|                                                          |                     | (Unaudited)<br>(未經審核)         |                                                         |                          |                  |                    |          |
|----------------------------------------------------------|---------------------|-------------------------------|---------------------------------------------------------|--------------------------|------------------|--------------------|----------|
|                                                          |                     | Six months ended 30 June 2023 |                                                         |                          |                  |                    |          |
|                                                          |                     | 截至二零二三年六月三十日止六個月              |                                                         |                          |                  |                    |          |
|                                                          |                     | Travel<br>Media<br>Business   | Financial<br>Magazine<br>and Other<br>Media<br>Business | Securities<br>Investment | Money<br>Lending | Virtual<br>Reality | Total    |
|                                                          |                     | 旅遊媒體<br>業務                    | 財經雜誌<br>及其他媒體<br>業務                                     | 證券投資                     | 放債               | 虛擬現實               | 總計       |
|                                                          |                     | 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      |
| Reportable segment<br>revenue from external<br>customers | 來自外部客戶之<br>可報告分部營業額 | 1,600                         | 17,000                                                  | -                        | 545              | -                  | 19,145   |
| Reportable segment<br>profit (loss)                      | 可報告分部溢利<br>(虧損)     | (600)                         | 3,576                                                   | -                        | 56               | (902)              | 2,130    |

4. **SEGMENT INFORMATION** (continued)  
**Reconciliation of reportable segment revenue and profit or loss**

4. 分部資料(續)  
 可報告分部營業額及損益之對賬

|                                     |                | 2024<br>二零二四年<br>HK\$'000<br>千港元 | 2023<br>二零二三年<br>HK\$'000<br>千港元 |
|-------------------------------------|----------------|----------------------------------|----------------------------------|
| <b>Revenue</b>                      | <b>營業額</b>     |                                  |                                  |
| Reportable segment revenue          | 可報告分部營業額       | <b>18,676</b>                    | 19,145                           |
| <b>Loss before income tax</b>       | <b>除所得稅前虧損</b> |                                  |                                  |
| Reportable segment profit (loss)    | 可報告分部溢利(虧損)    | <b>805</b>                       | 2,130                            |
| Unallocated corporate income        | 未分配企業收入        | -                                | 1,281                            |
| Unallocated corporate expenses      | 未分配企業開支        | <b>(6,805)</b>                   | (16,597)                         |
| Consolidated loss before income tax | 除所得稅前綜合虧損      | <b>(6,000)</b>                   | (13,186)                         |

**Geographic information**

The geographical location of customers is based on the location at which the goods delivered or service provided. The geographical location of the non-current asset is based on the physical and operating location of the asset.

The Group's operations and workforce are mainly located in Singapore and Hong Kong.

The following table provides an analysis of the Group's revenue from external customers.

**地區資料**

客戶地理位置乃按貨品交付或提供服務之地點劃分。非流動資產的地理位置乃按該資產之實際及經營地點劃分。

本集團之業務及員工主要位於新加坡及香港。

下表載列本集團來自外部客戶之營業額分析。

|           |     | (Unaudited)<br>(未經審核)                          |                                  |
|-----------|-----|------------------------------------------------|----------------------------------|
|           |     | Six months ended<br>30 June<br>截至六月三十日<br>止六個月 |                                  |
|           |     | 2024<br>二零二四年<br>HK\$'000<br>千港元               | 2023<br>二零二三年<br>HK\$'000<br>千港元 |
| Singapore | 新加坡 | -                                              | -                                |
| Hong Kong | 香港  | <b>18,676</b>                                  | 19,145                           |
| PRC       | 中國  | -                                              | -                                |

**4. SEGMENT INFORMATION** (continued)  
**Geographic information** (continued)

The following table provides an analysis of the Group's non-current assets.

|           |    | (Unaudited)<br>(未經審核)                                | (Audited)<br>(經審核)                                         |
|-----------|----|------------------------------------------------------|------------------------------------------------------------|
|           |    | 30 June<br>2024<br>二零二四年<br>六月三十日<br>HK\$'000<br>千港元 | 31 December<br>2023<br>二零二三年<br>十二月三十一日<br>HK\$'000<br>千港元 |
| Hong Kong | 香港 | 5,303                                                | 5,544                                                      |
| PRC       | 中國 | 2                                                    | 2                                                          |
|           |    | <b>5,305</b>                                         | <b>5,546</b>                                               |

**5. INCOME TAX**

Hong Kong Profits Tax has been provided at a rate of 16.5% (2023: 16.5%) on the estimated assessable profit for the Half-Yearly Period and the corresponding period in 2023. No provision has been made for Hong Kong Profits Tax as there are no assessable profits generated for the period ended 30 June 2024.

On 21 March 2018, the Inland Revenue (Amendment) (No. 7) Bill 2017, which introduces a two-tiered profits tax regime, was substantively enacted. Under the two-tiered profits tax regime, the first HK\$2 million of assessable profits of qualifying corporations will be taxed at 8.25% with effect from the year assessment 2018/2019. Profits above HK\$2 million will continue to be subject to the tax rate of 16.5%.

Taxation arising in other jurisdictions is calculated at the rates prevailing in the relevant jurisdiction.

**4. 分部資料 (續)**  
**地區資料 (續)**

下表載列本集團非流動資產之分析。

|           |    | (Unaudited)<br>(未經審核)                                | (Audited)<br>(經審核)                                         |
|-----------|----|------------------------------------------------------|------------------------------------------------------------|
|           |    | 30 June<br>2024<br>二零二四年<br>六月三十日<br>HK\$'000<br>千港元 | 31 December<br>2023<br>二零二三年<br>十二月三十一日<br>HK\$'000<br>千港元 |
| Hong Kong | 香港 | 5,303                                                | 5,544                                                      |
| PRC       | 中國 | 2                                                    | 2                                                          |
|           |    | <b>5,305</b>                                         | <b>5,546</b>                                               |

**5. 所得稅**

香港利得稅乃就半年期間及二零二三年同期的估計應課稅溢利按16.5% (二零二三年: 16.5%) 之稅率計提撥備。由於截至二零二四年六月三十日止期間內並無產生應課稅溢利，因此並無計提香港利得稅撥備。

《二零一七年稅務(修訂)(第7號)條例草案》於二零一八年三月二十一日實質上已實行，並據此引入利得稅兩級制。根據利得稅兩級制，由二零一八年／二零一九年課稅年度開始，合資格公司首2,000,000港元應課稅溢利之稅率為8.25%，而超過2,000,000港元之溢利將仍按16.5%之稅率繳稅。

源自其他司法權區之稅項乃根據相關司法權區之通用稅率計算。



## 6. LOSS FOR THE PERIOD

Loss for the period has been arrived at after charging (crediting) the following items:

## 6. 期內虧損

期內虧損乃經扣除(計入)下列各項後達致:

|                                                                                                    |                           | <b>(Unaudited)</b><br>(未經審核)                   |          |
|----------------------------------------------------------------------------------------------------|---------------------------|------------------------------------------------|----------|
|                                                                                                    |                           | <b>Six months ended 30 June</b><br>截至六月三十日止六個月 |          |
|                                                                                                    |                           | <b>2024</b>                                    | 2023     |
|                                                                                                    |                           | 二零二四年                                          | 二零二三年    |
|                                                                                                    |                           | <b>HK\$'000</b>                                | HK\$'000 |
|                                                                                                    |                           | 千港元                                            | 千港元      |
| Depreciation of property, plant and equipment                                                      | 物業、機器及設備之折舊               | <b>241</b>                                     | 327      |
| Staff costs (including directors' emoluments)                                                      | 員工成本<br>(包括董事酬金)          | <b>1,584</b>                                   | 1,535    |
| Auditor's remuneration                                                                             | 核數師酬金                     | -                                              | -        |
| Investment income from available-for-sale investments (included in other income, gains and losses) | 可供出售投資之投資收入(計入其他收入、收益及虧損) | -                                              | -        |
| Net foreign exchange (gain)/loss                                                                   | 匯兌(收益)/虧損淨額               | <b>(205)</b>                                   | 56       |
| Bank interest income (included in other income, gains and losses)                                  | 銀行利息收入(計入其他收入、收益及虧損)      | <b>1</b>                                       | 35       |

## 7. LOSS PER SHARE

The calculation of the basic and diluted loss per share attributable to the owners of the Company is based on the following data:

## 7. 每股虧損

本公司持有人應佔每股基本及攤薄虧損乃根據下列數據計算：

|                                                             |              | <b>(Unaudited)</b><br>(未經審核)                   |          |
|-------------------------------------------------------------|--------------|------------------------------------------------|----------|
|                                                             |              | <b>Six months ended 30 June</b><br>截至六月三十日止六個月 |          |
|                                                             |              | <b>2024</b>                                    | 2023     |
|                                                             |              | 二零二四年                                          | 二零二三年    |
|                                                             |              | <b>HK\$'000</b>                                | HK\$'000 |
|                                                             |              | 千港元                                            | 千港元      |
| <b>Loss per share</b>                                       | <b>每股虧損</b>  |                                                |          |
| Loss for the purpose of computation of basic loss per share | 就計算每股基本虧損之虧損 | <b>6,000</b>                                   | 13,186   |
| Effect of dilutive potential ordinary shares:               | 潛在攤薄普通股的影響:  |                                                |          |
| Adjustment for Share option                                 | 就購股權作出調整     | -                                              | -        |

As at the date of this report, there are no Share options remained outstanding (2023: 11,574,500).

於本報告日期，並無尚未行使之購股權（二零二三年：11,574,500份）。

The computation of diluted loss per share does not assume the exercise of Company's options because the exercise price of those options was higher than the average market price for shares for both 2024 and 2023.

由於該等購股權的行使價高於二零二四年及二零二三年股份的平均市價，故計算每股攤薄虧損時並無假設本公司購股權獲行使。

## 7. LOSS PER SHARE (continued)

## 7. 每股虧損 (續)

|                                                                                               |                       | (Unaudited)<br>(未經審核)                   |         |
|-----------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------|---------|
|                                                                                               |                       | Six months ended 30 June<br>截至六月三十日止六個月 |         |
|                                                                                               |                       | 2024                                    | 2023    |
|                                                                                               |                       | 二零二四年                                   | 二零二三年   |
|                                                                                               |                       | '000                                    | '000    |
|                                                                                               |                       | 千股                                      | 千股      |
| <b>Number of shares</b>                                                                       | <b>股份數目</b>           |                                         |         |
| Weighted average number of ordinary shares in issue for the purpose of basic loss per share   | 就計算每股基本虧損之已發行普通股加權平均數 | <b>147,541</b>                          | 147,541 |
| Effect of dilutive potential ordinary shares:                                                 | 潛在攤薄普通股的影響:           |                                         |         |
| – Share option                                                                                | – 購股權                 | –                                       | –       |
| Weighted average number of ordinary shares in issue for the purpose of diluted loss per share | 就計算每股攤薄虧損之已發行普通股加權平均數 | <b>147,541</b>                          | 147,541 |

## 8. DIVIDEND

The Directors do not recommend the payment of an interim dividend for the Half-Yearly Period (2023: Nil).

## 9. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT

During the Half-Yearly Period, the Group acquired computer equipment at a cost of Nil (2023: Nil). The total additions of property, plant and equipment during the Half-Yearly Period were Nil (2023: Nil).

## 10. ACCOUNTS RECEIVABLE

The following is an aged analysis of accounts receivables net of allowance for doubtful debts presented based on invoice date at the end of the reporting period:

## 8. 股息

董事並不建議就半年期間派付中期股息(二零二三年:無)。

## 9. 物業、機器及設備之變動

半年期間,本集團購置電腦設備之成本為零(二零二三年:無)。半年期間,添置物業、機器及設備之總額為零(二零二三年:無)。

## 10. 應收賬款

於報告期末,按發票日期呈列並已扣除呆賬撥備之應收賬款之賬齡分析如下:

|                                 |             | (Unaudited)<br>(未經審核) | (Audited)<br>(經審核) |
|---------------------------------|-------------|-----------------------|--------------------|
|                                 |             | 2024                  | 2023               |
|                                 |             | 二零二四年                 | 二零二三年              |
|                                 |             | 30 June               | 31 December        |
|                                 |             | 六月三十日                 | 十二月三十一日            |
|                                 |             | HK\$'000              | HK\$'000           |
|                                 |             | 千港元                   | 千港元                |
| Within 90 days                  | 90日內        | 8,988                 | 9,022              |
| 91-120 days                     | 91-120日     | 12,842                | 2,988              |
| 121-180 days                    | 121-180日    | 6,752                 | 6,000              |
| Over 180 days and within 1 year | 超過180日及於1年內 | 16,560                | 12,842             |
|                                 |             | 45,142                | 30,852             |

## 10. ACCOUNTS RECEIVABLE (continued)

The Group's trading terms with its customers are mainly on credit. The credit period is generally for a period of one month to three months, extending up to twelve months for major customers. The Group seeks to maintain strict control over its outstanding accounts receivable and has a credit control policy to minimize credit risk. Overdue balances are reviewed regularly by senior management. The Group will provide an impairment loss on accounts and other receivables based on experience of collecting payments.

## 11. ACCOUNTS PAYABLES

The following is an aged analysis of accounts payables presented based on the invoice date at the end of the reporting period:

## 10. 應收賬款（續）

本集團與客戶進行之交易以信貸方式為主。信貸期一般為期一個月至三個月，主要客戶之信貸期可延長到十二個月。本集團力求對其尚未收回之應收賬款保持嚴格監控，並制定信貸控制政策以求盡量減低信貸風險。過期未付之餘額由高級管理層定期審閱。本集團將按過往收款經驗，就應收賬款及其他應收款項計提減值虧損撥備。

## 11. 應付賬款

於報告期末，按發票日期呈列之應付賬款之賬齡分析如下：

|                |         | (Unaudited)<br>(未經審核) | (Audited)<br>(經審核) |
|----------------|---------|-----------------------|--------------------|
|                |         | 2024                  | 2023               |
|                |         | 二零二四年                 | 二零二三年              |
|                |         | 30 June               | 31 December        |
|                |         | 六月三十日                 | 十二月三十一日            |
|                |         | HK\$'000              | HK\$'000           |
|                |         | 千港元                   | 千港元                |
| Within 90 days | 90日內    | -                     | -                  |
| 91-120 days    | 91-120日 | -                     | -                  |
|                |         | -                     | -                  |

## 12. SHARE CAPITAL

## 12. 股本

|                                                                      |                           | Number of shares<br>股份數目 |                        | Share capital<br>股本   |                        |
|----------------------------------------------------------------------|---------------------------|--------------------------|------------------------|-----------------------|------------------------|
|                                                                      |                           | (Unaudited)<br>(未經審核)    | (Audited)<br>(經審核)     | (Unaudited)<br>(未經審核) | (Audited)<br>(經審核)     |
|                                                                      |                           | 2024<br>二零二四年            | 2023<br>二零二三年          | 2024<br>二零二四年         | 2023<br>二零二三年          |
|                                                                      |                           | 30 June<br>六月三十日         | 31 December<br>十二月三十一日 | 30 June<br>六月三十日      | 31 December<br>十二月三十一日 |
|                                                                      |                           |                          |                        | HK\$'000<br>千港元       | HK\$'000<br>千港元        |
| Ordinary shares of HK\$0.04<br>each Authorised                       | 每股面值0.04港元之<br>普通股法定      | 12,500,000,000           | 12,500,000,000         | 500,000               | 500,000                |
| Issued and fully paid:<br>At beginning and end of<br>the period/year | 已發行及繳足：<br>於期/年初及<br>期/年終 | 147,540,930              | 147,540,930            | 5,902                 | 5,902                  |

## 13. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

For the available-for-sale financial assets, it comprised the unlisted private equity funds which the management, operation, policy and conduct of which shall be vested exclusively in the general partners. The Group's investment has been accounted for at cost less impairment, if any, at the end of each reporting period because the range of reasonable fair value estimates is so significant that the Directors of the Company are of the opinion that their fair value cannot be measured reliably.

The Directors consider that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the unaudited condensed consolidated financial statements approximate their fair values.

## 13. 金融工具公允值計量

就可供出售金融資產而言，其包括管理、運營、政策及經營方式完全由普通合夥人負責之非上市私募股本基金。本集團之投資於各報告期末按成本減減值（如有）入賬，原因為合理公允值估算之範圍太大，使得本公司董事認為其公允值不能確切計量。

董事認為，於未經審核簡明綜合財務報表按攤銷成本記錄之金融資產及金融負債之賬面值與彼等之公允值相若。

#### 14. RELATED PARTY TRANSACTIONS

The Group has no transaction with related parties in the Half-Yearly Period.

##### Compensation of key management personnel

The remuneration of key management consisting of the Directors and four employees (2023: the Directors and four employees) is as follows:

|                                         |          | <b>(Unaudited)</b><br>(未經審核)    |            |
|-----------------------------------------|----------|---------------------------------|------------|
|                                         |          | <b>Six months ended 30 June</b> |            |
|                                         |          | 截至六月三十日止六個月                     |            |
|                                         |          | 2024                            | 2023       |
|                                         |          | 二零二四年                           | 二零二三年      |
|                                         |          | HK\$'000                        | HK\$'000   |
|                                         |          | 千港元                             | 千港元        |
| Short-term benefits                     | 短期福利     | 472                             | 474        |
| Retirement benefit scheme contributions | 退休福利計劃供款 | 60                              | 23         |
|                                         |          | <b>532</b>                      | <b>497</b> |

The remuneration of key management is determined by the Remuneration Committee having regard to the performance of individuals and market trends.

#### 14. 關連人士交易

半年期間，本集團並無關連人士交易。

##### 主要管理人員之薪酬

主要管理層(包括董事及四名僱員)(二零二三年：董事及四名僱員)之酬金如下：

(Unaudited)  
(未經審核)

##### Six months ended 30 June

截至六月三十日止六個月

2024

2023

二零二四年

二零二三年

HK\$'000

HK\$'000

千港元

千港元

The remuneration of key management is determined by the Remuneration Committee having regard to the performance of individuals and market trends.

主要管理人員之酬金乃由薪酬委員會根據個人表現及市場趨勢釐定。

#### 15. OTHER INCOME, GAINS AND LOSSES

The other income, gains and losses for the Half-Yearly Period is mainly attributable to the fair value loss of held-for-trading investments of approximately HK\$6,137,000 (2023: loss of approximately HK\$242,000).

#### 15. 其他收入、收益及虧損

半年期間之其他收入、收益及虧損主要來自持作買賣投資之公允值虧損約6,137,000港元(二零二三年：虧損約242,000港元)。

#### 16. EVENT SUBSEQUENT TO THE END OF REPORTING PERIOD

There are no significant events subsequent to the end of reporting period.

#### 16. 報告期結束後事項

報告期末後並無發生重大事件。

## MANAGEMENT DISCUSSION AND ANALYSIS

### RESULTS

#### *Revenue and gross profit*

Revenue for the Half-Yearly Period was approximately HK\$18,676,000 representing an approximately HK\$469,000, or 2.5% decrease compared with the corresponding period in 2023. The decrease was primarily attributable to decrease in revenue from the travel media business.

Gross profit margin for the Half-Yearly Period maintained at a relatively stable level of approximately 21.2%, compared with approximately 37.5% in the corresponding period last year.

#### *Other income, gains and losses*

Other loss (net) amounted to approximately HK\$6,137,000 for the Half-Yearly Period, compared with other loss (net) of approximately HK\$242,000 for the corresponding period in 2023. The decrease was mainly attributable to the increase of loss in fair value change on held-for-trading investment.

#### *Selling and distribution expenses*

Selling and distribution expenses decreased by approximately 88% to approximately HK\$1,098,000 for the Half-Yearly Period, compared with approximately HK\$9,140,000 for the corresponding period in 2023. The decreased was mainly attributable to decrease of marketing cost for the new market in the East Asian countries for the Half-Yearly Period.

## 管理層討論及分析

### 業績

#### *營業額及毛利*

半年期間之營業額約為18,676,000港元，較二零二三年同期減少約469,000港元或約2.5%。該減少主要是由於旅遊媒體業務營業額減少所致。

半年期間之毛利率維持於相對穩定的水平，約為21.2%，而去年同期則約為37.5%。

#### *其他收入、收益及虧損*

於半年期間，其他虧損（淨額）約為6,137,000港元，而二零二三年同期則為其他虧損（淨額）約242,000港元，主要由於持作買賣投資之公允值變動虧損增加。

#### *銷售及分銷開支*

於半年期間，銷售及分銷開支減少約88%至約1,098,000港元，而二零二三年同期則約為9,140,000港元，主要由於東亞國家新市場的市場推廣成本於半年期間減少。



### **Administrative expenses**

Administrative expenses decreased by approximately 75.3% to approximately HK\$2,718,000 for the Half-Yearly Period, compared with approximately HK\$10,988,000 for the corresponding period in 2023. The decrease was mainly attributable to decrease of full time staff and the overseas travelling cost for the new market development in the East Asian countries for the Half-Yearly Period.

### **Income tax expenses**

The Group recorded an income tax expense of approximately HK\$Nil for the Half-Yearly Period (2023: Nil).

### **Loss for the period attributable to owners of the Company**

Loss for the Half-Yearly Period attributable to owners of the Company was approximately HK\$6,000,000, compared with loss of approximately HK\$13,186,000 for the corresponding period in 2023.

## **BUSINESS REVIEW**

### **Travel Media Business**

For the Half-Yearly Period, the Travel Media Business recorded a revenue of approximately HK\$240,000, decreased by approximately 85% or approximately HK\$1,360,000 as compared with that of approximately HK\$1,600,000 for the same period in 2023. This amount represented approximately 1.3% of the Group's total revenue for the Half-Yearly Period. The Group intended to switch more resources to more profitable segment.

The Travel Media Business recorded a segment profit of approximately HK\$26,000 during the Half-Yearly Period.

### **行政開支**

於半年期間，行政開支減少約75.3%至約2,718,000港元，而二零二三年同期則約為10,988,000港元，主要由於全職員工及開發東亞國家新市場的海外差旅成本於半年期間減少。

### **所得稅開支**

於半年期間，本集團錄得所得稅開支約零港元（二零二三年：無）。

### **本公司持有人應佔期內虧損**

本公司持有人應佔半年期間虧損約為6,000,000港元，而二零二三年同期則為虧損約13,186,000港元。

### **業務回顧**

#### **旅遊媒體業務**

於半年期間，旅遊媒體業務錄得營業額約240,000港元，較二零二三年同期之約1,600,000港元減少約85%或約1,360,000港元。該金額佔本集團於半年期間總營業額之約1.3%。本集團打算將更多資源轉移到利潤較高的業務分部。

於半年期間，旅遊媒體業務錄得分部溢利約26,000港元。

### **Financial Magazine and Other Media Business**

During the reporting period, the Group engaged in provision of contents and advertising services through travel and financial magazine, internet and other media channels. The Group focused on expanding the business in advertising on digital platform and other media channels.

Revenue from this business was approximately HK\$18,000,000, which contributed 96.4% of the Group's total revenue for the period under review. Segmental gain of this business during the reporting period amounted to HK\$1,274,000.

### **Securities Investment**

As at 30 June 2024, total market value for the held-for-trading investments of the Group was approximately HK\$6.4 million (2023: HK\$12.6 million).

### **Money Lending Business**

Revenue from this business was approximately HK\$436,000, which accounted for approximately 2.3% of the Group's total revenue for the Half-Yearly Period.

### **Virtual Reality Business**

There was no revenue recorded from this business for the Half-Yearly Period.

### **財經雜誌及其他媒體業務**

於報告期間，本集團透過旅遊及財經雜誌、互聯網及其他媒體渠道提供內容及廣告服務。本集團專注於擴展數字平台及其他媒體渠道的廣告業務。

該業務之營業額約為18,000,000港元，佔本集團於回顧期間總營業額之96.4%。該業務於報告期間之分部收益為1,274,000港元。

### **證券投資**

於二零二四年六月三十日，本集團持作買賣投資之總市值約為6,400,000港元（二零二三年：12,600,000港元）。

### **放債業務**

該業務之營業額約為436,000港元，佔本集團半年期間總營業額之約2.3%。

### **虛擬現實業務**

該業務於半年期間並無產生營業額。

## FINANCIAL REVIEW

### *Liquidity and financial resources*

The Group generally financed its operations with its internally generated cash flows. The Group's total equity was approximately HK\$44,594,000 as at 30 June 2024, compared with approximately HK\$51,584,000 as at 31 December 2023. Total assets amounted to approximately HK\$81,789,000 as at 30 June 2024, compared with approximately HK\$85,099,000 as at 31 December 2023, of which approximately HK\$10,713,000 (31 December 2023: approximately HK\$21,122,000) was bank balances and cash and approximately HK\$6,427,000 (31 December 2023: approximately HK\$12,565,000) was held-for-trading investment.

### *Capital structure*

As of 30 June 2024, the Group's consolidated net assets was HK\$44.6 million, representing a decrease of approximately HK\$7 million as compared with that of HK\$51.6 million in 2023.

As at 30 June 2024, the Company has 147,540,930 shares of HK\$0.04 each in issue. The value of share capital was approximately HK\$5.9 million as at 30 June 2024 (31 December 2023: approximately HK\$5.9 million).

## 財務回顧

### *流動資金及財務資源*

本集團一般以內部產生之現金流量為其經營業務提供資金。本集團於二零二四年六月三十日之總權益約為44,594,000港元，而於二零二三年十二月三十一日則約為51,584,000港元。於二零二四年六月三十日之總資產約為81,789,000港元，而於二零二三年十二月三十一日則約為85,099,000港元，其中約10,713,000港元（二零二三年十二月三十一日：約21,122,000港元）為銀行結餘及現金，及約6,427,000港元（二零二三年十二月三十一日：約12,565,000港元）為持作買賣投資。

### *資本架構*

於二零二四年六月三十日，本集團之綜合淨資產為44,600,000港元，較二零二三年之51,600,000港元減少約7,000,000港元。

於二零二四年六月三十日，本公司已發行147,540,930股每股面值0.04港元之股份。於二零二四年六月三十日，股本價值約為5,900,000港元（二零二三年十二月三十一日：約5,900,000港元）。

### ***Charges on the Group's assets***

There was no charge on the Group's assets as at 30 June 2024 and 31 December 2023.

### **FUND RAISING ACTIVITIES**

There was no fund raising activities during the Half-Yearly period.

### ***Exposure to fluctuation in exchange rates and any related hedges***

The majority of the Group's assets and liabilities and business transactions were denominated in Singapore dollars and Hong Kong dollars. During the Half-Yearly Period, the Group had not entered into any hedging arrangements. However the management will continue to monitor closely its foreign currency exposure and requirements and to arrange for hedging facilities when necessary.

### ***Contingent liabilities***

The Group had no significant contingent liability as at 30 June 2024 and 31 December 2023.

### **本集團資產抵押**

於二零二四年六月三十日及二零二三年十二月三十一日，本集團並無任何資產抵押。

### **籌資活動**

於半年期間並無進行籌資活動。

### **匯率波動風險及任何有關對沖活動**

本集團大部分資產及負債以及業務交易乃以新加坡元及港元計值。於半年期間，本集團並無訂立任何對沖安排。然而，管理層將繼續密切監察外幣風險及需求，並於有需要時安排對沖措施。

### **或然負債**

於二零二四年六月三十日及二零二三年十二月三十一日，本集團並無重大或然負債。

## Significant Investments

Details of the held-for-trading investments, in terms of market value as at 30 June 2024, are as follows:

## 重大投資

於二零二四年六月三十日按市值計之持作買賣投資之詳情如下：

|                                                                      | For the six months ended 30 June 2024<br>截至二零二四年六月三十日止六個月     |                                                                            |                                              |   |
|----------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------|---|
| Market value as at 30 June 2024<br>於二零二四年六月三十日之市值<br>HK\$'000<br>千港元 | Proportion to the total assets of the Group<br>佔本集團總資產比例<br>% | Fair value gain (loss) of the investment<br>投資公允值收益(虧損)<br>HK\$'000<br>千港元 | Dividend received<br>已收股息<br>HK\$'000<br>千港元 |   |
| Others<br>其他                                                         | 6,427                                                         | 7.8                                                                        | (6,137)                                      | - |

Except the significant investments disclosed above. There was no individual investment held by the Group of which the value was more than 5% of the total assets of the Group.

除上文所披露之重大投資外，本集團概無持有單項價值超過本集團總資產5%之投資。

### **Material acquisitions and disposals**

No material acquisitions and disposal of subsidiaries, associates and joint ventures during the Half-Yearly Period.

### **Employee information**

As at 30 June 2024, the Group had 27 (2023: 42) full-time employees, of which 8 (2023: 13) were based in Hong Kong, 18 (2023: 25) in China, 1 (2023: 4) in Singapore.

### **PROSPECTS**

The market remains soft and has not fully recovered to pre-pandemic levels, with advertising and promotional spending still lagging this month.

Looking ahead, the Group's business growth will continue to be propelled by its financial magazine and other media business as its core businesses. The Group will closely monitor the performance of its operating units in the Mainland China, Hong Kong and Eastern Asian markets, while continuing to adjust its business strategy and centralizing its resources in operating units with greater growth potential.

At the same time, the Group will actively pay attention to the development trends to expand our customer base and will explore business opportunities of the market in other industry with the consumer demand and cost saving.

### **重大收購及出售事項**

於半年期間，並無重大收購事項以及附屬公司、聯營公司及合營企業出售事項。

### **僱員資料**

於二零二四年六月三十日，本集團僱用27名（二零二三年：42名）全職僱員，其中8名（二零二三年：13名）於香港工作、18名（二零二三年：25名）於中國工作及1名（二零二三年：4名）於新加坡工作。

### **前景**

市場仍然疲弱，尚未完全恢復至疫情前的水平，本月的廣告及推廣開支仍然滯後。

展望未來，本集團將繼續以財經雜誌及其他媒體業務為核心，推動業務增長。本集團將密切監察其在中國內地、香港及東亞市場各經營單位的表現，同時繼續調整業務策略，並集中資源發展具有更大增長潛力的經營單位。

同時，本集團將積極關注市場發展趨勢，擴大客戶基礎，並在節約成本的前提下，在其他具有消費需求的行業中探索市場商機。

## 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 June 2024, 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 and its associated corporations (within the meanings of Part XV of the Securities and Futures Ordinance (the "SFO") as recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors of the Company as set out in rules 5.46 to 5.67 of the GEM Listing Rules as follows:

董事及最高行政人員於本公司及其相聯法團之股份、相關股份及債權證之權益及淡倉

於二零二四年六月三十日，本公司董事或最高行政人員於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債權證中擁有的記入本公司根據證券及期貨條例第352條須存置之登記冊的權益及淡倉或根據GEM上市規則第5.46至5.67條所載本公司董事進行交易的必守準則須知會本公司及聯交所的權益及淡倉如下：

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

於本公司股份之好倉／淡倉

| Name                | Capacity                  | Long position/<br>short position | Equity derivatives<br>(share options)<br>股本衍生工具<br>(購股權) | Percentage of<br>issued share<br>capital ( <i>Note 1</i> )<br>佔已發行股本<br>百分比 ( <i>附註1</i> ) |
|---------------------|---------------------------|----------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 姓名                  | 身份                        | 好倉／淡倉                            |                                                          |                                                                                            |
| Mr Wang Tao<br>王濤先生 | Beneficial owner<br>實益擁有人 | Long Position<br>好倉              | 2,119,950                                                | 1.44                                                                                       |

*Notes:* 1. The relevant percentage is calculated by reference to the Shares in issue on 30 June 2024 i.e. 147,540,930 shares.

*附註:* 1. 相關百分比乃參考二零二四年六月三十日之已發行股份（即147,540,930股股份）計算。

Save as disclosed above, as at 30 June 2024, none of the Directors of the Company had any other interests or short positions in any shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to the Listing Rules relating to the required standard of dealings by the directors to be notified to the Company and the Stock Exchange.

除上文所披露者外，於二零二四年六月三十日，概無本公司董事於本公司或其相聯法團（定義見證券及期貨條例第XV部）的任何股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的任何其他權益或淡倉（包括根據證券及期貨條例之有關條文彼等被當作或被視為擁有之權益或淡倉），或根據證券及期貨條例第352條須記入其中所述登記冊內的任何其他權益或淡倉，或根據上市規則所載董事進行交易的必守準則須知會本公司及聯交所的任何其他權益或淡倉。



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

As at 30 June 2024, those persons (other than Directors and chief executive of the Company) who had interests and short positions in shares or underlying shares of the Company as recorded in the register required to be kept by the Company under section 336 of the SFO were as follows:

## 主要股東於本公司股份及相關股份之權益及淡倉

於二零二四年六月三十日，根據證券及期貨條例第336條規定本公司須予存置的登記冊所記錄於本公司股份或相關股份中擁有權益及淡倉的人士（董事及本公司最高行政人員除外）如下：

| Name | Number of shares | Number of underlying shares | Percentage of issued share capital |
|------|------------------|-----------------------------|------------------------------------|
| 姓名   | 股份數目             | 相關股份數目                      | 佔已發行股本百分比                          |

|                      |                |   |            |
|----------------------|----------------|---|------------|
| Niu Cheng Jun<br>牛成俊 | 22,336,184 (L) | - | 15.14% (L) |
|----------------------|----------------|---|------------|

### L – Long Position

### L – 好倉

(1) The relevant percentage is calculated by reference to the Shares in issue on 30 June 2024 i.e. 147,540,930 shares.

(1) 相關百分比乃參考於二零二四年六月三十日之已發行股份（即147,540,930股股份）計算。

Save as disclosed above, as at 30 June 2024, no person (other than Directors and chief executive of the Company) had notified to the Company any interests or short positions in shares or underlying shares of the Company which was recorded in the register required to be kept by the Company under section 336 of the SFO.

除上文所披露者外，於二零二四年六月三十日，本公司並無獲任何人士（董事及本公司最高行政人員除外）知會於本公司之股份或相關股份中擁有記錄於本公司根據證券及期貨條例第336條須予存置之登記冊之任何權益或淡倉。

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

During the Half-Yearly Period, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

## **COMPETING INTERESTS**

During the Half-Yearly Period, the Board is not aware of any business or interest of each Director and the respective close associates (as defined under the GEM Listing Rules) of each that competes or may compete with the business of the Group and any other conflicts of interest which any such person has or may have with the Group.

## **SECURITIES TRANSACTIONS BY DIRECTORS**

The Company has adopted the required standard of dealings in securities (the "Required Standard of Dealings") as set out in rules 5.48 to 5.67 of the GEM Listing Rules as its own code of conduct governing the securities transactions by the Directors. Following a specific enquiry made by the Company, all the Directors confirmed that they complied with or they were not aware of any non-compliance with the Required Standard of Dealings for the Half-Yearly Period.

## **購買、出售或贖回本公司之上市證券**

於半年期間，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

## **競爭權益**

於半年期間，董事會並不知悉任何董事及彼等各自之緊密聯繫人（定義見GEM上市規則）之任何業務或利益與本集團業務構成或可能構成競爭，亦不知悉任何該等人士與本集團有或可能有任何其他利益衝突。

## **董事之證券交易**

本公司已採納GEM上市規則第5.48至5.67條所載有關證券交易必守準則（「交易必守準則」）為其自身規管董事進行證券交易之操守守則。於本公司作出具體查詢後，全體董事已確認彼等於半年期間內一直遵守交易必守準則或並不知悉有任何不遵守交易必守準則之情況。

## **CORPORATE GOVERNANCE CODE COMPLIANCE**

The Company has complied throughout the Half-Yearly Period with the applicable code provisions in the Corporate Governance Code and Corporate Governance Report contained in Appendix 15 of the GEM Listing Rules.

## **SHARE OPTION SCHEME**

The Company adopted a share option scheme (the “2013 Share Option Scheme”) on 31 December 2013, which was approved by the shareholders at the extraordinary general meeting of the Company held on the same date.

The purpose of the 2013 Share Option Scheme is to enable the Group to grant share options to eligible participants as incentives or rewards for their contribution to the growth of the Group and to provide the Group with a more flexible means to reward, remunerate, compensate and/or provide benefits to the eligible participants.

As at the date of this report, there are no share options remained outstanding under the 2013 Share Option Scheme and the Company has not adopted a new share option scheme.

The 2013 Share Option Scheme was expired on 31 December 2023.

## **遵守企業管治守則**

本公司於半年期間已遵守GEM上市規則附錄15所載企業管治守則及企業管治報告之適用守則條文。

## **購股權計劃**

本公司於二零一三年十二月三十一日採納一項購股權計劃（「二零一三年購股權計劃」），於同日舉行之本公司股東特別大會獲股東批准。

二零一三年購股權計劃旨在使本集團可向合資格參與者授出購股權，作為彼等對本集團發展所作貢獻的鼓勵或回報，並可更靈活地向合資格參與者提供獎勵、酬金、補償及／或福利。

於本報告日期，二零一三年購股權計劃項下概無尚未行使的購股權且本公司並無採納新購股權計劃。

二零一三年購股權計劃已於二零二三年十二月三十一日屆滿。

The table below shows the details on the movement of the outstanding share options granted to all grantees under the Scheme as at 30 June 2024.

下表列示截至二零二四年六月三十日根據該計劃向所有承授人已授出而尚未行使之購股權的變動詳情。

| Name or category of grantee | Date of grant | Exercise price per share | Closing price                        |                                      | Vesting date                   | Exercisable period | Outstanding share options as at | Number of options exercised during the reporting period | Number of options lapsed during the reporting period | Outstanding share options as at |   |
|-----------------------------|---------------|--------------------------|--------------------------------------|--------------------------------------|--------------------------------|--------------------|---------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------|---|
|                             |               |                          | Immediately before the date of grant | Immediately before the date of grant |                                |                    | 1 January 2024                  |                                                         |                                                      | 30 June 2024                    |   |
| 承授人之姓名或類別                   | 授出日期          | 每股行使價<br>(HK\$)<br>(港元)  | 緊接授出日期前之收市價<br>(HK\$)<br>(港元)        | 歸屬日期                                 | 可行使期間                          | 於二零二四年一月一日尚未行使之購股權 | 已授出購股權之相關股份數目                   | 於報告期間內已行使之購股權數目                                         | 於報告期間內已失效之購股權數目                                      | 於二零二四年六月三十日尚未行使之購股權             |   |
| <b>Director</b>             |               |                          |                                      |                                      |                                |                    |                                 |                                                         |                                                      |                                 |   |
| <b>董事</b>                   |               |                          |                                      |                                      |                                |                    |                                 |                                                         |                                                      |                                 |   |
| Mr. Wang Tao                | 11 April 2022 | 0.3272                   | 0.312                                | None                                 | 11 April 2022 to 10 April 2024 | 1,157,450          | -                               | -                                                       | -                                                    | (1,157,450)                     | - |
| 王濤先生                        | 二零二二年四月十一日    |                          |                                      | 無                                    | 二零二二年四月十一日至二零二四年四月十日           |                    |                                 |                                                         |                                                      |                                 |   |
| <b>Other employees</b>      |               |                          |                                      |                                      |                                |                    |                                 |                                                         |                                                      |                                 |   |
| <b>其他僱員</b>                 |               |                          |                                      |                                      |                                |                    |                                 |                                                         |                                                      |                                 |   |
| 9 employees                 | 11 April 2022 | 0.3272                   | 0.312                                | None                                 | 11 April 2022 to 10 April 2024 | 10,417,050         | -                               | -                                                       | -                                                    | (10,417,050)                    | - |
| 9名僱員                        | 二零二二年四月十一日    |                          |                                      | 無                                    | 二零二二年四月十一日至二零二四年四月十日           |                    |                                 |                                                         |                                                      |                                 |   |
| Total                       |               |                          |                                      |                                      |                                | 11,574,500         | -                               | -                                                       | -                                                    | (11,574,500)                    | - |
| 總計                          |               |                          |                                      |                                      |                                |                    |                                 |                                                         |                                                      |                                 |   |

## AUDIT COMMITTEE

The audit committee has reviewed the accounting principles and practices adopted by the Group and the unaudited condensed consolidated financial statements for the Half-Yearly Period.

On behalf of the Board  
**Sino Splendid Holdings Limited**  
**Wang Tao**  
*Executive Director*

Hong Kong, 30 August 2024

As at the date of this report, the Directors of the Company are:

*Executive Director:*

Mr. Wang Tao  
Mr. Yu Tat Chi

*Independent Non-Executive Directors:*

Mr. Yeung Man Sun, Ms. Chow Yee Ting and  
Ms. Lee Yim Wah

## 審核委員會

審核委員會已審閱本集團所採納之會計原則及慣例及半年期間之未經審核簡明綜合財務報表。

代表董事會  
**中國華泰瑞銀控股有限公司**  
**執行董事**  
**王濤**

香港，二零二四年八月三十日

於本報告日期，本公司之董事為：

*執行董事：*

王濤先生  
余達志先生

*獨立非執行董事：*

楊萬銀先生、周綺婷女士及李艷華女士