

Digital Industry 數字工業 數字 Digital 生活 life

INTERIM REPORT 2024 中期報告



MAXNERVA
雲智匯科技服務

MAXNERVA TECHNOLOGY SERVICES LIMITED

雲智匯科技服務有限公司

(Stock Code 股份代號: 1037)

公司資料

CORPORATE INFORMATION

董事會

執行董事

張傳旺先生 (主席)
鄭宜斌先生

非執行董事

KIM Hyun Seok先生
張國欽先生
黃碧君女士

獨立非執行董事

簡己然先生
張曉泉教授
甘志成先生

公司秘書

曾慶贊先生

授權代表

鄭宜斌先生
曾慶贊先生

提名委員會

張傳旺先生 (主席)
簡己然先生
張曉泉教授
甘志成先生

審核委員會

甘志成先生 (主席)
簡己然先生
張曉泉教授

薪酬委員會

簡己然先生 (主席)
張曉泉教授
甘志成先生
張傳旺先生

公司網址

www.maxnerva.com

核數師

羅兵咸永道會計師事務所
香港執業會計師及
註冊公眾利益實體核數師

BOARD OF DIRECTORS

Executive Directors

Mr. CHANG Chuan-Wang (Chairman)
Mr. CHENG Yee Pun

Non-Executive Directors

Mr. KIM Hyun Seok
Mr. CHANG Kuo-Chin
Ms. HUANG Pi-Chun

Independent Non-Executive Directors

Mr. KAN Ji Ran Laurie
Prof. ZHANG Xiaoquan
Mr. KAM Chi Sing

COMPANY SECRETARY

Mr. TSANG Hing Bun

AUTHORISED REPRESENTATIVES

Mr. CHENG Yee Pun
Mr. TSANG Hing Bun

NOMINATION COMMITTEE

Mr. CHANG Chuan-Wang (Chairperson)
Mr. KAN Ji Ran Laurie
Prof. ZHANG Xiaoquan
Mr. KAM Chi Sing

AUDIT COMMITTEE

Mr. KAM Chi Sing (Chairperson)
Mr. KAN Ji Ran Laurie
Prof. ZHANG Xiaoquan

REMUNERATION COMMITTEE

Mr. KAN Ji Ran Laurie (Chairperson)
Prof. ZHANG Xiaoquan
Mr. KAM Chi Sing
Mr. CHANG Chuan-Wang

WEBSITE

www.maxnerva.com

AUDITOR

PricewaterhouseCoopers
Certified Public Accountants and
Registered Public Interest Entity Auditor

Digital
Industry 數字工業
數字 Digital
生活 life

公司資料

CORPORATE INFORMATION

香港法律之法律顧問

朱國熙、黃錦華律師事務所
(有限法律責任合夥)

百慕達法律之法律顧問

毅柏律師事務所

主要往來銀行

渣打銀行(香港)有限公司

股份過戶登記處

主要股份過戶登記處

MUFG Fund Services (Bermuda) Limited
The Belvedere Building
69 Pitts Bay Road
Pembroke HM08
Bermuda

香港股份過戶登記處

卓佳雅柏勤有限公司
香港
夏慤道16號
遠東金融中心17樓

註冊辦事處

Canon's Court, 22 Victoria Street
Hamilton HM12, Bermuda

主要營業地點

香港九龍
尖沙咀東部
麼地道63號
好時中心
10樓1001室

股份代號

1037

LEGAL ADVISERS ON HONG KONG LAW

Patrick Chu, Conti Wong Lawyers LLP

LEGAL ADVISERS ON BERMUDA LAW

Appleby

PRINCIPAL BANKERS

Standard Chartered Bank (Hong Kong) Limited

SHARE REGISTRARS AND TRANSFER OFFICES

Principal Registrar

MUFG Fund Services (Bermuda) Limited
The Belvedere Building
69 Pitts Bay Road
Pembroke HM08
Bermuda

Hong Kong Branch Registrar

Tricor Abacus Limited
17/F, Fast East Finance Centre
16 Harcourt Road
Hong Kong

REGISTERED OFFICE

Canon's Court, 22 Victoria Street
Hamilton HM12, Bermuda

PRINCIPAL PLACE OF BUSINESS

Room 1001, 10/F
Houston Centre
63 Mody Road
Tsim Sha Tsui East
Kowloon, Hong Kong

STOCK CODE

1037

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

財務回顧

本集團主要從事數字工業及數字生活業務。於報告期內，收入同比下降26.8%至人民幣258.9百萬元，淨虧損為人民幣16.2百萬元，而二零二三年上半年淨利潤為人民幣5.7百萬元。虧損主要由於我們的一項主要投資的公平值下降。倘剔除按公平值計入損益之金融資產的公平值變動，於報告期內本集團經調整淨利潤約為人民幣5.9百萬元，與二零二三年上半年相若。

本公司董事會（「董事會」）並不建議就報告期間派付任何中期股息。

存貨以及營業及租賃應收賬項

於二零二四年六月三十日，存貨約為人民幣73.6百萬元（二零二三年十二月三十一日：人民幣82.7百萬元），存貨主要為待交付予客戶的項目相關硬件及軟件產品，以及數字生活業務的製成品。相較二零二三年全年，本報告期間的存貨週轉由73天降至68天，主要由於在當前經濟下行週期下，我們密切監控存貨水平。

於二零二四年六月三十日，營業及租賃應收賬項約為人民幣180.5百萬元（二零二三年十二月三十一日：人民幣205.3百萬元），其中流動及非流動結餘分別為人民幣177.6百萬元（二零二三年十二月三十一日：人民幣201.7百萬元）及人民幣3.0百萬元（二零二三年十二月三十一日：人民幣3.6百萬元）。這主要由於我們的部分項目採用融資租賃結構，客戶有資格在特定年限內定期分期付款。與二零二三年全年相比，報告期內的營業及租賃應收賬項週轉天數由115天增加至136天，這主要是由於收入減少的幅度遠高於營業及租賃應收賬項平均結餘下降的幅度。

FINANCIAL REVIEW

The group principally engages in digital industry and digital life businesses. During the reporting period, revenue fell by 26.8% on a year-to-year basis to RMB258.9 million whereas we reported a net loss of RMB16.2 million versus a net profit of RMB5.7 million in the first half of 2023. The loss was mainly caused by the decrease in the fair value of one of our key investments. If the fair value change on financial assets at fair value through profit or loss was stripped, the adjusted net profit of the group was approximately RMB5.9 million during the reporting period which was in line with that of the first half of 2023.

The board of directors of the company (the “Board”) does not recommend any payment of interim dividend for the reporting period.

Inventory and Trade and Lease Receivables

As at 30 June 2024, there was approximately RMB73.6 million in inventory (31 December 2023: RMB82.7 million) and they are primarily project-related hardware and software products pending to be delivered to our customers and finished goods for digital life business. Inventory turnover for the reporting period decreased to 68 days from 73 days as compared to the full year of 2023 mainly because we monitored our inventory level closely under the current economic downcycle.

As at 30 June 2024, there were approximately RMB180.5 million in trade and lease receivables (31 December 2023: RMB205.3 million) which consisted of current and non-current balances of RMB177.6 million (31 December 2023: RMB201.7 million) and RMB3.0 million (31 December 2023: RMB3.6 million) respectively. It is mainly because some of our projects have been structured as finance leases in which customers are eligible to pay in periodic instalments over a specific number of years. Trade and lease receivable turnover for the reporting period increased to 136 days from 115 days as compared to the full year of 2023 solely due to the magnitude of the decrease in revenue was much higher than the fall in the average trade and lease receivable balance.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

流動資金及財務資源

我們於二零二四年六月三十日的現金淨值狀況以及現金及現金等價物為人民幣183.1百萬元（二零二三年十二月三十一日：人民幣189.8百萬元）。我們的資產總值為人民幣575.1百萬元（二零二三年十二月三十一日：人民幣620.1百萬元），資金來自總負債人民幣154.2百萬元（二零二三年十二月三十一日：人民幣183.7百萬元）及股東權益人民幣420.9百萬元（二零二三年十二月三十一日：人民幣436.5百萬元）。我們的流動比率為3.3（二零二三年十二月三十一日：2.9）以及應付營業賬項須於一年內償還。本集團並無可用之銀行預批信貸額度（二零二三年十二月三十一日：無），且我們亦並無銀行借款（二零二三年十二月三十一日：無）。

庫務政策

我們的營運經費一般以內部資源撥付。我們採用審慎的庫務管理方法，因此於整個報告期間維持穩健的流動資金狀況。我們對外界客戶進行定期信貸評估來盡力降低信貸風險。

外匯風險

我們的業務主要位於中華人民共和國（「中國」）、台灣、香港、美利堅合眾國（「美國」）、歐洲及東南亞，其大部份交易以人民幣、美元、新台幣、港元、歐元、英鎊及越南盾結算。我們面對各類貨幣的外匯風險，但主要為美元及歐元的外匯風險。我們已訂立政策，要求集團公司管理與其功能貨幣有關的外匯風險，包括有關集團公司因以非自身功能貨幣銷售及購貨而引起之風險。我們亦透過定期檢討本集團的淨外匯風險及考慮使用外匯合約以管理外匯風險（倘適用）。我們並無使用衍生金融工具作投機用途。

Liquidity and Financial Resources

As at 30 June 2024, we had a net cash position and cash and cash equivalents were RMB183.1 million (31 December 2023: RMB189.8 million). Our total assets of RMB575.1 million (31 December 2023: RMB620.1 million) were financed by total liabilities of RMB154.2 million (31 December 2023: RMB183.7 million) and shareholders' equity of RMB420.9 million (31 December 2023: RMB436.5 million). We had a current ratio of 3.3 (31 December 2023: 2.9) and trade payables were repayable within one year. No banking facilities were available to the group (31 December 2023: Nil) and we had no bank borrowing as well (31 December 2023: Nil).

Treasury Policy

We generally financed our operations with internally generated resources. We have adopted a prudent management approach for our treasury policies and therefore maintained a healthy liquidity position throughout the reporting period. We strive to reduce credit risk exposure by performing periodic credit evaluations of our external customers.

Foreign Exchange Exposure

We mainly operate in the People's Republic of China (the "PRC"), Taiwan, Hong Kong, United States of America (the "US"), Europe and Southeast Asia with most of the transactions settled in Chinese yuan, US dollars, New Taiwanese dollars, Hong Kong dollars, Euro, British pounds and Vietnamese dong. We are exposed to foreign exchange risk from various currencies, primarily with respect to US dollars and Euro. We have a policy to require group companies to manage their foreign exchange risk against their functional currencies which includes managing the exposures arising from sales and purchases made by the relevant group companies in currencies other than their own functional currencies. We also manage our foreign exchange risk by performing regular reviews of the group's net foreign exchange exposures and would consider the use of foreign exchange contracts, where appropriate. We did not use derivative financial instruments for speculative purposes.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

業務回顧

由於俄烏戰爭及以色列－哈馬斯戰爭持續不斷，加上中國消費者及投資者信心以及經濟增長出現自饋式螺旋下滑，以及主要西方國家的融資成本上升，報告期內全球經濟疲弱並存有巨大不確定性。

隨著二零二四年三月新董事及執行長的委任，我們對業務進行重新定位以反映新方向。我們將工業解決方案業務更名為數字工業業務，並將智慧辦公及新零售業務合併為數字生活業務。

數字工業業務

我們為客戶提供全方位的智能製造解決方案及服務，包括i)將軟件系統（即企業資源規劃、製造執行系統、倉庫管理系統等）及自動化設備安裝至生產線上，以通過智能化流程降低成本及提高運營效率及效益；ii)於生產廠房安裝監控水、電及工業用氣體使用效益之設施監控系統；及iii)安裝用於整個工業園區工人及保安管理之人臉識別系統。我們亦就以上智能製造解決方案提供日常的資訊科技營運服務及安裝後維護工作。於報告期內，由於整體需求疲弱，該業務的分部收入及利潤分別同比減少28.6%及55.1%，為人民幣139.0百萬元及人民幣7.9百萬元。

數字生活業務

數字生活業務主要包括新零售及智慧辦公設備業務。新零售業務的強勁表現部分被智慧辦公設備業務遜色的業績抵銷。因此，報告期內分部收入同比減少24.7%，但利潤同比增加186.0%，分別為人民幣120.0百萬元及人民幣8.0百萬元。

BUSINESS REVIEW

During the reporting period, the world's economy was vulnerable with immense uncertainties due to the on-going Russo-Ukrainian and Israel-Hamas Wars, together with the self-feeding downward spiral in consumer and investor confidence and economy growth in the PRC, and the higher financing costs in major western countries.

With the appointment of new directors and chief executive officer in March 2024, we have repositioned our business to reflect the new directions. We renamed the industrial solution business as digital industry business and combined the smart office and new retail business as digital life business.

Digital Industry Business

We provide a full range of smart manufacturing solutions and services to our customers, including i) the implementation of a combination of software systems (i.e. enterprise resources planning, manufacturing execution system, warehouse management system etc.) and automation equipment into the production lines to lower costs and increase operational effectiveness and efficiency through smart processes; ii) the implementation of facility monitor and control system for monitoring the efficiency of the usage of water, power and gas at production plants; and iii) the implementation of facial recognition system for labour and security management of the entire industrial parks. We also provide daily I.T. operating services and post-installation maintenance work in relation to those smart manufacturing solutions. Due to the weak overall demand, segment revenue and profit of the business decreased by 28.6% and 55.1% on a year-on-year basis to RMB139.0 million and RMB7.9 million respectively during the reporting period.

Digital Life Business

Digital Life business primarily consists of new retail and smart office equipment business. The robust performance of new retail business was partially offset by the disappointing results of smart office equipment business. As a result, segment revenue decreased by 24.7% but profit increased by 186.0% on a year-on-year basis to RMB120.0 million and RMB8.0 million respectively during the reporting period.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

台灣零售業的整體狀況遠勝於去年。我們的新零售業務為臺北主要商業區的一家知名百貨公司提供了新的大型數字標牌項目。連同其他新項目及現有項目，新零售業務的收入於報告期內同比增長303%。

就智慧辦公室設備業務而言，價值鏈上的參與者正在消化積壓存貨，並同時面臨市場需求放緩的挑戰。因此，與二零二三年上半年相比，銷售額下降33%，我們於報告期間所有主要市場的銷售額均出現下滑。

業務前景

市場預計主要西方國家將於今年下半年開始放寬銀根，倘主要大國的全球合作到位，相信世界經濟將趨於穩定，從而推動長期前景。

數字工業業務

我們認為，二零二四年下半年還有很多追回進度的工作有待完成，而該業務在本年剩餘的時間內將繼續為本集團業績作出貢獻。

數字生活業務

就新零售業務而言，我們將繼續為一家臺北著名的百貨公司提供數字標牌項目。我們亦預期，台灣桃園國際機場的新數字標牌項目將於今年下半年開始為本集團業績作出貢獻。我們對二零二四年全年的新零售業務持樂觀態度。

就智慧辦公室設備業務而言，我們認為在目前市場疲弱的情況下，渠道參與者可能需要一段時間來消化存貨。我們的銷售及營銷工作將繼續專注於開拓新市場及新產品類別，並將此作為我們的短期業務發展戰略。

The retail sector in Taiwan as a whole is in far better shape than last year. Our new retail business delivered new sizable digital signage projects for a renowned department store in a key commercial area of Taipei. Together with other new and existing projects, revenue of new retail business increased by 303% on a year-on-year basis during the reporting period.

For smart office equipment business, the players in the value chain were digesting the overstock inventory as well as facing challenges of slowing market demand. As a result, sales fell by 33% when compared with the first half of 2023 and we witnessed decline in sales in all key markets during the reporting period.

BUSINESS PROSPECT

Market expects major western countries will start their monetary easing cycle in the second half of this year and it is believed that the world's economy would have been stabilized if global cooperation of the key prominent countries is in place to boost the long-term prospects.

Digital Industry Business

We believe there is a lot of catch-up work to be done in the second half of 2024 and the business will continue to contribute to the performance of the group for the rest of the year.

Digital Life Business

For new retail business, we shall continue to deliver digital signage projects to a renowned department store in Taipei. We also expect our new digital signage projects in Taoyuan International Airport of Taiwan will start contributing to the group's results in the second half of the year. We are positive on the new retail business for the full year of 2024.

For smart office equipment business, we believe it may take a while for the channel players to digest their inventory under the current weak market. We shall continue to focus our sales and marketing efforts on exploring new markets and new product categories as our near-term business development strategy.

重大投資、子公司、聯營公司及合營企業之重大收購及出售、本集團資產抵押、或然負債、報告日期後事件

SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES, CHARGES ON GROUP'S ASSETS, CONTINGENT LIABILITY, EVENTS AFTER REPORTING DATE

SigmaSense, LLC (「SigmaSense」)

SigmaSense, LLC (“SigmaSense”)

我們於二零一九年及二零二零年分別投資了2百萬美元及0.5百萬美元於72,916股及18,229股SigmaSense的優先股，於二零二四年六月三十日，我們的投資佔SigmaSense總股權約1.625%。SigmaSense於二零一五年成立，專注於從筆記本電腦、平板電腦、智能手機到大尺寸交互式顯示器、遊戲及汽車等一系列產品所用的顯示屏相關觸控感應技術。根據獨立評估的評估結果，我們於SigmaSense的投資估值減少至約3.4百萬美元，約佔本集團於二零二四年六月三十日資產總值的4.3%。於報告期內，該投資的未變現虧損約為人民幣22.4百萬元。該投資預計將於中長期內為本集團帶來資本增值。

We invested US\$2 million and US\$0.5 million in 72,916 and 18,229 preferred shares of SigmaSense in 2019 and 2020 respectively and our investment accounted for approximately 1.625% of the total shareholding of SigmaSense as at 30 June 2024. SigmaSense was founded in 2015 focusing on display related touch sensing technology for a wide range of products, from laptops, tablets, smartphones to large format interactive displays, gaming and automotive etc. Based on the assessment of an independent appraisal, the valuation of our investment in SigmaSense decreased to approximately US\$3.4 million, about 4.3% of the total assets value of our group as at 30 June 2024. The unrealized loss of the investment was approximately RMB22.4 million for the reporting period. The investment is expected to generate capital appreciations to the group in the medium and long term.

深圳富華私募股權天使投資合夥企業 (「富華基金」)

於二零二一年六月九日，本公司宣佈，我們的全資子公司雲智匯（深圳）高新科技服務有限公司於二零二一年六月八日作為有限合夥人與深圳富華股權投資基金管理有限公司就投資於富華基金訂立有限合夥協議。根據有限合夥協議，我們承諾出資人民幣30百萬元，佔富華基金合夥人承諾出資之6%。富華基金於二零二一年六月十八日成立，擬投資於戰略性新興行業、未來行業及其他行業，包括但不限於半導體、生物醫藥、新能源、新材料、高端智能製造等高新技術產業。訂立該有限合夥協議為一項須予披露交易，詳情分別載於本公司日期為二零二一年六月九日及二零二一年七月十三日之公告及補充公告。我們於二零二一年及二零二二年分別向富華基金投資人民幣9百萬元及人民幣21百萬元。於二零二四年六月三十日，我們於富華基金的投資估值約為人民幣30.6百萬元，約佔本集團資產總值的5.3%。報告期間該投資的未變現收益約為人民幣0.3百萬元。該投資預計將長期產生資產增值。

除上文所披露者外，我們於報告期間概無重大投資，亦無子公司、聯營公司及合營企業之重大收購及出售。

於二零二四年六月三十日，概無集團資產抵押，亦無或然負債（二零二三年十二月三十一日：無）。

於二零二四年六月三十日之後直至本中期報告日期並無重大事件。

GRC Sino-Green Fund V, L.P. (“GRC Fund”)

On 9 June 2021, the company announced that Maxnerva (Shenzhen) Technology Services Limited, our wholly owned subsidiary, entered into a limited partnership agreement as a limited partner with GRC SinoGreen Capital Co., Ltd. on 8 June 2021, in relation to the investment in the GRC Fund. Pursuant to the limited partnership agreement, we have committed to contribute RMB30 million which accounted for 6% of the capital contribution committed by the partners of the GRC Fund. The GRC Fund was established on 18 June 2021 and intends to invest in strategic emerging industries, future industries and other industries including but not limited to semiconductor, biomedicine, new energy, new materials, high-end intelligent manufacturing and other high-tech industries. Entering into such limited partnership agreement is a disclosable transaction and details are set out in the announcement and supplementary announcement of the company dated 9 June 2021 and 13 July 2021 respectively. We invested RMB9 million and RMB21 million in GRC Fund in 2021 and 2022 respectively. As at 30 June 2024, the valuation of our investment in GRC Fund was approximately RMB30.6 million, about 5.3% of the total asset value of the group. The unrealized gain of the investment was approximately RMB0.3 million during the reporting period. The investment is expected to generate capital appreciations in the long term.

Saved as disclosed above, we had no significant investment, material acquisition and disposal of subsidiaries, associates and joint ventures during the reporting period.

As at 30 June 2024, there were no charges on the group's assets and contingent liabilities (31 December 2023: Nil).

There were no material events after 30 June 2024 up to the date of this interim report.

補充資料

SUPPLEMENTARY INFORMATION

董事及最高行政人員於本公司或任何相聯法團之股份、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，本公司董事及最高行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及香港聯合交易所有限公司（「聯交所」）之權益及淡倉（包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益及淡倉），或須記錄於根據證券及期貨條例第352條所規定由本公司存置之登記冊之權益及淡倉，或根據聯交所證券上市規則（「上市規則」）之上市發行人董事進行證券交易的標準守則（「標準守則」）須知會本公司及聯交所之權益及淡倉如下：

於本公司每股面值0.10港元股份之好倉

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

As at 30 June 2024, the interests and short positions of the directors and chief executives of the company in the shares, underlying shares and debentures of the company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO") which were required, pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they are taken or deemed to have taken under such provisions of the SFO), to be notified to the company and The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), or which were required, pursuant to section 352 of the SFO, to be entered in the register kept by the company, or which were required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") in the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules"), to be notified to the company and the Stock Exchange were as follows:

Long position in the company's shares of HK\$0.10 each

董事姓名 Name of director	權益性質 Nature of interest	持有股份/ 相關股份數目 Number of shares /underlying shares held	佔本公司已發行 股本概約百分比 (%) Approximate percentage to the issued share capital of the company (%)
Mr. CHENG Yee Pun 鄭宜斌先生	Personal (Note) 個人 (附註)	1,300,000	0.19

附註：該權益為本公司購股權。

Note: The interest represents share options of the company.

補充資料

SUPPLEMENTARY INFORMATION

除上文所披露者外，就本公司董事所知，於二零二四年六月三十日，本公司董事或最高行政人員概無於本公司及其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債權證中擁有或視為擁有(i)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之任何權益或淡倉（包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益或淡倉）；或(ii)根據證券及期貨條例第352條須記錄於該條所述登記冊之任何權益或淡倉；或(iii)根據上市規則所載標準守則須知會本公司及聯交所之任何權益或淡倉。

主要股東於本公司股份、相關股份之權益及淡倉

於二零二四年六月三十日，直接或間接持有5%或以上本公司股份之有關人士（本公司董事或最高行政人員除外）於本公司股份及相關股份中所擁有根據證券及期貨條例第XV部第2及3分部須向本公司披露及記錄於本公司根據證券及期貨條例第336條須存置之登記冊之權益及淡倉如下：

於本公司股份或相關股份的權益

Save as disclosed above, so far as the directors of the company are aware, as at 30 June 2024, none of the directors nor the chief executive of the company had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the company and its associated corporations (within the meaning of Part XV of the SFO) which (i) were required to be notified to the company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) were required to be notified to the company and the Stock Exchange pursuant to the Model Code contained in the Listing Rules.

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

As at 30 June 2024, the interests and short positions of the persons, other than the directors or chief executive of the company, in the shares, underlying shares of the company which would fall to be disclosed to the company, pursuant to Divisions 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the company under section 336 of the SFO, and where 5% or more of the shares of the company are directly or indirectly held by any such persons, were as follows:

Interest in the shares, or underlying shares of the company

股東名稱 Name of shareholder	權益性質／身份 Nature of interest/capacity	持有股份／ 相關股份數目 Number of shares/ underlying shares held	股權概約 百分比或 應佔股權百分比 Approximate percentage or attributable percentage of shareholding
FSK Holdings Limited (Note 1) FSK Holdings Limited (附註1)	Beneficial 實益權益	239,050,141	34.07%
FDG Fund, L.P. (Note 2) FDG Fund, L.P. (附註2)	Beneficial 實益權益	71,813,581	10.24%
Foxconn (Far East) Limited (Note 3) Foxconn (Far East) Limited (附註3)	Beneficial 實益權益	46,680,000	6.65%

附註：

1. 據董事作出一切合理查詢後所知，鴻海精密工業股份有限公司（「鴻海」）及其子公司（統稱「鴻海科技集團」）間接持有FSK Holdings Limited超過40%應佔股權。FSK Holdings Limited為FDG Fund, L.P.總承擔約75%之有限合夥人。FSK Holdings Limited被視為於其中擁有權益的239,050,141股股份包括FDG Fund, L.P.持有的71,813,581股股份。
2. FDG Fund, L.P.的普通合夥人為FDG Fund GP Limited，而FDG Fund GP Limited由於二零二零年十二月七日辭任的前非執行董事謝迪洋先生控制。
3. 一間於開曼群島註冊成立之有限公司，並由鴻海全資擁有。

除上述披露外，於二零二四年六月三十日，本公司未獲通知有任何超過股份5%或以上且已記錄入根據證券及期貨條例第336條須存置的名冊之權益。

購股權計劃

於報告期內，概無購股權根據本公司股東分別於二零一三年八月三十日批准的本公司購股權計劃（「二零一三年購股權計劃」）及於二零二三年五月三十一日批准的本公司購股權計劃（「二零二三年購股權計劃」）獲授出、行使或失效。

二零一三年購股權計劃

根據本公司股東在股東週年大會上通過的決議案，二零一三年購股權計劃於二零二三年五月三十一日終止。在二零一三年購股權計劃終止後，將不再授出購股權，惟二零一三年購股權計劃的條款，以實現行使任何於購股權計劃終止前授出之購股權而必要者或可能根據二零一三年購股權計劃之規則另行規定者為限，仍具全面效力。

截至二零二四年六月三十日止六個月，合共3,490,000份購股權根據二零一三年購股權計劃被註銷。

Note:

1. To the best knowledge of the directors after having made all reasonable enquiries, Hon Hai Precision Industry Company Limited ("Hon Hai") and its subsidiaries (collectively, the "Hon Hai Technology Group") indirectly holds more than 40% attributable equity interests in FSK Holdings Limited. FSK Holdings Limited is a limited partner of FDG Fund, L.P. contributing to approximately 75% of its total commitment. The 239,050,141 shares FSK Holdings Limited is deemed to be interested in included the 71,813,581 shares held by FDG Fund, L.P.
2. General partner of FDG Fund, L.P. is FDG Fund GP Limited which, in turn, is controlled by Mr. TSE Tik Yang Denis, a former non-executive director who resigned on 7 December 2020.
3. A company incorporated in the Cayman Islands with limited liability and is wholly owned by Hon Hai.

Save as disclosed above, the company had not been notified of any other interest representing 5% or more of the share and recorded in the register required to be kept under section 336 of the SFO as at 30 June 2024.

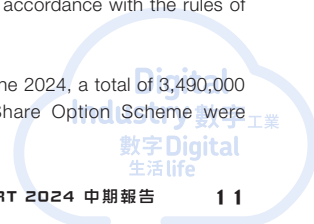
SHARE OPTION SCHEME

During the reporting period, there was no share option granted, exercised or lapsed under the company's share options schemes as approved by the shareholders of the company on 30 August 2013 (the "2013 Share Option Scheme") and on 31 May 2023 (the "2023 Share Option Scheme") respectively.

2013 Share Option Scheme

On 31 May 2023, the 2013 Share Option Scheme was terminated pursuant to a resolution passed by the shareholders of the company at the annual general meeting. Upon termination of the 2013 Share Option Scheme, no further options could be granted but the provisions of the 2013 Share Option Scheme will remain in full force and effect to the extent necessary to give effect to the exercise of options granted prior to its termination or otherwise as may be required in accordance with the rules of the 2013 Share Option Scheme.

During the six months ended 30 June 2024, a total of 3,490,000 share options under the 2013 Share Option Scheme were cancelled.



二零二三年購股權計劃

於報告期內，二零二三年購股權計劃下概無任何購股權獲授出、行使、失效或註銷，二零二三年購股權計劃下亦無任何尚未行使的購股權。

於二零二四年一月一日及二零二四年六月三十日，根據二零二三年購股權計劃的授權可供授出的購股權數目為70,154,344份。於二零二四年一月一日及二零二四年六月三十日，根據二零二三年購股權計劃的服務供應商分項限額可供授出的購股權數目為14,030,868份。於本報告期間就根據二零二三年購股權計劃授出的購股權可發行的股份數目除以報告期間內已發行的相關類別股份的加權平均數為無。於本中期報告日期，根據二零二三年購股權計劃可供發行的股份總數為70,154,344股，佔已發行股份的百分比為10%。

有關截至二零二四年六月三十日止六個月之購股權變動詳情，請參閱簡明中期財務資料附註11。

購買、出售或贖回股份

截至二零二四年六月三十日止六個月，本公司或其任何子公司概無購買、出售或贖回本公司之任何股份。

遵守企業管治守則

截至二零二四年六月三十日止六個月，除以下偏離上市規則附錄C1第二部C.6.1條所載之企業管治守則（「企業管治守則」）情況外，本公司董事並不知悉有任何資料合理顯示本公司並無遵守企業管治守則。

2023 Share Option Scheme

No share option under the 2023 Share Option Scheme has been granted, exercised, lapsed or cancelled and there was no outstanding option under the 2023 Share Option Scheme during the reporting period.

The number of share options available for grant under the mandate of the 2023 Share Option Scheme as at 1 January 2024 and 30 June 2024 were 70,154,344. The number of share options available for grant under the service provider sub-limit of the 2023 Share Option Scheme as at 1 January 2024 and 30 June 2024 was 14,030,868. The number of shares that may be issued in respect of share options granted under the 2023 Share Option Scheme during the reporting period divided by the weighted average number of shares of the relevant class in issue for the reporting period was nil. At as the date of this interim report, the total number of shares available for issue under the 2023 Share Option Scheme was 70,154,344 and the percentage of the issued shares that it represents was 10%.

For detailed movements of the share options during the six months ended 30 June 2024, please refer to Note 11 of the condensed interim financial information.

PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30 June 2024, neither the company nor any of its subsidiaries has purchased, sold or redeemed any of the company's shares.

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

Save for the following deviations from the Corporate Governance Code (the "CG Code") as set out in Part 2 C.6.1 of Appendix C1 to the Listing Rules, none of the directors of the company is aware of any information which would reasonably indicate that the company has not complied with the CG Code during the six months ended 30 June 2024.

企業管治守則條文第二部C.6.1條

曾慶贊先生於二零一五年十一月三日獲委任為本公司之公司秘書。雖然曾先生並非本公司按照附錄C1企業管治守則條文第二部C.6.1條聘用的僱員，惟本公司已指派執行董事鄭宜斌先生作為與曾先生聯繫的人士。有關本集團表現、財務狀況及其他主要發展及事務的資訊會經由指派聯絡人士迅速送達予曾先生。因此，根據附錄C1企業管治守則條文第二部C.6.4條，實行上述安排後，本公司全體董事仍被視為可獲得公司秘書的意見及服務。本公司已設立機制，確保曾先生能夠迅速掌握本集團的發展而不發生重大延誤，且憑藉其專業知識及經驗，董事會深信曾先生擔任公司秘書對本集團遵守相關董事會程序、適用法律、規則及法規而言至為有利。

董事進行證券交易之操守準則

本公司已採納標準守則作為董事進行證券交易之操守準則。經向全體董事作出特定查詢後，截至二零二四年六月三十日止六個月，本公司並不知悉任何未能遵守標準守則所載有關董事進行證券交易之必守準則之情況。

董事資料更新

根據上市規則第13.51B(1)條，本公司董事資料變動載列如下：-

1. 自二零二四年八月二十一日起，龔培元先生已辭任本公司非執行董事。
2. 張國欽先生已獲委任為本公司非執行董事，自二零二四年八月二十一日起生效。

CG Code provision Part 2 C.6.1

Mr. TSANG Hing Bun was appointed as the company secretary of the company with effect from 3 November 2015. Although Mr. Tsang is not an employee of the company as required under the CG Code provision Part 2 C.6.1 of Appendix C1, the company has assigned Mr. CHENG Yee Pun, the executive director, as the contact person with Mr. Tsang. Information in relation to the performance, financial position and other major developments and affairs of the group are speedily delivered to Mr. Tsang through the contact person assigned. Hence, all directors of the company are still considered to have access to the advice and services of the company secretary in light of the above arrangement in accordance with the CG Code provision Part 2 C.6.4 of Appendix C1. Having in place a mechanism that Mr. Tsang will get hold of the group's development promptly without material delay and with his expertise and experience, the Board is confident that having Mr. Tsang as the company secretary is beneficial to the group's compliance with the relevant board procedures, applicable laws, rules and regulations.

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The company has adopted the Model Code as its own code of conduct regarding directors' securities transactions. Having made specific enquiry with all directors, the company was not aware of any non-compliance with the required standard set out in the Model Code regarding securities transactions by the directors throughout the six months ended 30 June 2024.

UPDATE ON DIRECTORS' INFORMATION

Pursuant to Rule 13.51B(1) of the Listing rules, the changes in information of the directors of the company are set out below:-

1. With effect from 21 August 2024, Mr. Kung Pei-Yuan has resigned as non-executive director of the company.
2. Mr. CHANG Kuo-Chin has been appointed as non-executive director of the company with effect from 21 August 2024.

僱員及薪酬政策

董事會已設立薪酬委員會（「**薪酬委員會**」），成員包括簡已然先生（薪酬委員會主席）、張曉泉教授、甘志成先生及張傳旺先生。於二零二四年六月三十日，本集團總共有272名（二零二三年十二月三十一日：567名）全職僱員。本集團僱員之薪酬幅度維持於一個具競爭力的水平，且在本集團之薪金及花紅制度之整體框架內按僱員表現支付僱員獎勵。其他員工福利包括公積金、保險及醫療保障。我們為僱員提供組織完善的線上及線下培訓計劃，令彼等緊跟最新技術及市場發展。除新僱員的入職培訓外，我們亦實施導師計劃，據此於中國的各高階及中階主管須向一至兩名新僱員提供定期指導及經驗分享。

審核委員會

本公司審核委員會（「**審核委員會**」）由三名獨立非執行董事甘志成先生（審核委員會主席）、簡已然先生及張曉泉教授組成，職權範圍符合上市規則。審核委員會審核本集團之財務報告、內部監控及向董事會作出相關推薦建議。

審核委員會已與本公司管理層審閱本集團採納之會計原則及慣例，並討論內部監控及財務報告事宜，包括審閱截至二零二四年六月三十日止六個月之未經審核簡明合併中期財務報表。

承董事會命
雲智匯科技服務有限公司
主席
張傳旺

香港，二零二四年八月二十一日

EMPLOYEES AND EMOLUMENT POLICY

The Board has set up a remuneration committee (the "**Remuneration Committee**") and the members are Mr. KAN Ji Ran Laurie (chairperson of the Remuneration Committee), Prof. ZHANG Xiaoquan, Mr. KAM Chi Sing and Mr. CHANG Chuan-Wang. As at 30 June 2024, the group had a total of 272 (31 December 2023: 567) full time employees. The pay scale of the group's employees is maintained at a competitive level and employees are rewarded on a performance-related basis within the general framework of the group's salary and bonus system. Other employee benefits include provident fund, insurance and medical cover. We provide well-organized online and offline training schemes for our employees to keep them abreast of the latest technology and market development. Other than orientation programs for new employees, we also conduct a mentorship program in which each of the senior and middle management based in the PRC is required to provide regular coaching and experience sharing with one to two new employees.

AUDIT COMMITTEE

The audit committee of the company (the "**Audit Committee**") comprises three independent non-executive directors, namely, Mr. KAM Chi Sing (chairperson of the Audit Committee), Mr. KAN Ji Ran Laurie and Prof. ZHANG Xiaoquan, with terms of reference in compliance with the Listing Rules. The Audit Committee reviews the group's financial reporting, internal controls and makes relevant recommendations to the Board.

The Audit Committee has reviewed with management of the company on the accounting principles and practices adopted by the group and discussed internal controls and financial reporting matters including a review of the unaudited condensed consolidated interim financial statements for the six months ended 30 June 2024.

By Order of the Board
Maxnerva Technology Services Limited
CHANG Chuan Wang
Chairman

Hong Kong, 21 August 2024

簡明合併利潤表

CONDENSED CONSOLIDATED INCOME STATEMENT

截至二零二四年六月三十日止六個月
FOR THE SIX MONTHS ENDED 30 JUNE 2024

(未經審核)
截至六月三十日止六個月
(Unaudited)

Six months ended 30 June

二零二四年
2024

二零二三年
2023

人民幣千元
RMB'000

人民幣千元
RMB'000

		附註 Note		
收入	Revenue	2	258,925	353,815
銷售成本	Cost of sales		(209,826)	(302,713)
毛利	Gross profit		49,099	51,102
其他收入	Other income		1,283	1,842
其他收益，淨額	Other gains, net		3,515	1,103
按公平值計入損益之 金融資產之公平值 (虧損)／收益淨額	Fair value (losses)/gains on financial assets at fair value through profit or loss, net		(22,096)	133
銷售及經銷開支	Selling and distribution expenses		(17,376)	(16,525)
一般及行政開支	General and administrative expenses		(28,280)	(23,507)
研發開支	Research and development expenses		(3,383)	(3,235)
經營(虧損)／溢利	Operating (loss)/profit	3	(17,238)	10,913
融資收入－淨額	Finance income – net		1,301	644
分佔聯營公司之業績	Share of results of associates		2	(2,346)
除所得稅前 (虧損)／溢利	(Loss)/profit before income tax		(15,935)	9,211
所得稅開支	Income tax expense	4	(263)	(3,515)
期間(虧損)／溢利	(Loss)/profit for the period		(16,198)	5,696
本公司普通權益持有人 應佔(虧損)／溢利之 每股(虧損)／盈利 (每股人民幣仙)	(Loss)/earnings per share for (loss)/profit attributable to ordinary equity holders of the Company (RMB cents per share)			
－基本及攤薄	– Basic and diluted	6	(2.31)	0.81

簡明合併綜合收益表

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

截至二零二四年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2024

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
期間(虧損)/溢利	(Loss)/profit for the period	(16,198)	5,696
其他綜合收益：	Other comprehensive income:		
可能重新分類為損益之項目	Items that may be reclassified to profit or loss		
外幣換算差額	Currency translation differences	580	10,492
期間其他綜合收益	Other comprehensive income for the period	580	10,492
期間總綜合(虧損)/收益	Total comprehensive (loss)/income for the period	(15,618)	16,188

簡明合併資產負債表

CONDENSED CONSOLIDATED BALANCE SHEET

於二零二四年六月三十日
AS AT 30 JUNE 2024

			(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
資產	ASSETS			
非流動資產	Non-current assets			
無形資產	Intangible assets	7	2,942	3,544
物業、機器及設備	Property, plant and equipment	7	4,893	6,491
使用權資產	Right-of-use assets	7	7,335	9,396
於聯營公司之投資	Investments in associates		373	399
按公平值計入損益之 金融資產	Financial assets at fair value through profit or loss		55,165	76,608
營業及租賃應收賬項	Trade and lease receivables	8	2,967	3,629
遞延所得稅資產	Deferred income tax assets		6,563	7,317
預付款項及租賃按金	Prepayments and rental deposits		122	71
總非流動資產	Total non-current assets		80,360	107,455
流動資產	Current assets			
存貨	Inventories		73,556	82,742
合約資產	Contract assets		-	1,452
營業及租賃應收賬項	Trade and lease receivables	8	177,572	201,661
預付款項、按金及 其他應收款項	Prepayments, deposits and other receivables		60,529	37,057
現金及現金等價物	Cash and cash equivalents		183,068	189,756
總流動資產	Total current assets		494,725	512,668
總資產	Total assets		575,085	620,123
權益	EQUITY			
本公司擁有人應佔 股本及儲備	Capital and reserves attributable to owners of the Company			
股本	Share capital	10	68,447	68,447
股份溢價	Share premium	10	213,865	213,865
儲備	Reserves		138,558	154,139
總權益	Total equity		420,870	436,451

簡明合併資產負債表

CONDENSED CONSOLIDATED BALANCE SHEET

於二零二四年六月三十日
AS AT 30 JUNE 2024

			(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
		附註 Note		
負債	LIABILITIES			
非流動負債	Non-current liabilities			
遞延所得稅負債	Deferred income tax liabilities		1,509	2,680
租賃負債	Lease liabilities		2,080	2,568
總非流動負債	Total non-current liabilities		3,589	5,248
流動負債	Current liabilities			
應付營業賬項	Trade payables	9	100,309	109,696
應計費用及其他 應付款項	Accruals and other payables		23,041	46,272
合約負債	Contract liabilities		20,466	11,331
租賃負債	Lease liabilities		2,665	3,082
應付稅項	Tax payables		4,145	8,043
總流動負債	Total current liabilities		150,626	178,424
總負債	Total liabilities		154,215	183,672
總權益及負債	Total equity and liabilities		575,085	620,123

簡明合併權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至二零二四年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2024

(未經審核)

(Unaudited)

		本公司權益持有人應佔 Attributable to equity holders of the Company			
		股本 Share capital 人民幣千元 RMB'000	股份溢價 Share premium 人民幣千元 RMB'000	儲備 Reserves 人民幣千元 RMB'000	總權益 Total equity 人民幣千元 RMB'000
於二零二四年一月一日	At 1 January 2024	68,447	213,865	154,139	436,451
綜合虧損：	Comprehensive loss:				
期間虧損	Loss the period	-	-	(16,198)	(16,198)
其他綜合收益：	Other comprehensive income:				
外幣換算差額	Currency translation differences	-	-	580	580
期間總綜合虧損	Total comprehensive loss for the period	-	-	(15,618)	(15,618)
以彼等身為擁有人之身份 與擁有人進行之交易：	Transactions with owners in their capacity as owners:				
僱員購股權計劃－ 僱員服務價值	Employee share option schemes – value of employee services	-	-	37	37
於二零二四年六月三十日	At 30 June 2024	68,447	213,865	138,558	420,870

簡明合併權益變動表

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

截至二零二四年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2024

		(未經審核) (Unaudited)			
		本公司權益持有人應佔 Attributable to equity holders of the Company			
		股本 Share capital 人民幣千元 RMB'000	股份溢價 Share premium 人民幣千元 RMB'000	儲備 Reserves 人民幣千元 RMB'000	總權益 Total equity 人民幣千元 RMB'000
於二零二三年一月一日	At 1 January 2023	68,447	213,865	168,721	451,033
綜合收益：	Comprehensive income:				
期間溢利	Profit the period	-	-	5,696	5,696
其他綜合收益：	Other comprehensive income:				
外幣換算差額	Currency translation differences	-	-	10,492	10,492
期間總綜合收益	Total comprehensive income for the period	-	-	16,188	16,188
以彼等身為擁有人之身份 與擁有人進行之交易：	Transactions with owners in their capacity as owners:				
僱員購股權計劃－ 僱員服務價值	Employee share option schemes – value of employee services	-	-	508	508
於二零二三年六月三十日	At 30 June 2023	68,447	213,865	185,417	467,729

簡明合併現金流量表

CONDENSED CONSOLIDATED CASH FLOW STATEMENT

截至二零二四年六月三十日止六個月

FOR THE SIX MONTHS ENDED 30 JUNE 2024

(未經審核)
截至六月三十日止六個月
(Unaudited)
Six months ended 30 June
二零二四年 二零二三年
2024 2023
人民幣千元 人民幣千元
RMB'000 RMB'000

經營活動之現金流量	Cash flows from operating activities		
經營活動所用之現金	Cash used in operations	(2,818)	(25,512)
收取利息	Interest received	1,390	742
已付所得稅款	Income tax paid	(4,709)	(4,111)
經營活動所用之淨現金	Net cash used in operating activities	(6,137)	(28,881)
投資活動之現金流量	Cash flows from investing activities		
購買物業、機器及設備	Purchases of property, plant and equipment	(75)	(1,073)
投資活動所用之淨現金	Net cash used in investing activities	(75)	(1,073)
融資活動之現金流量	Cash flows from financing activities		
償還租賃負債之資本及利息部分	Repayment of capital and interest element of lease liabilities	(2,520)	(4,192)
融資活動所用之淨現金	Net cash used in financing activities	(2,520)	(4,192)
現金及現金等價物減少淨額	Net decrease in cash and cash equivalents	(8,732)	(34,146)
期初現金及現金等價物	Cash and cash equivalents at the beginning of the period	189,756	166,866
外幣匯兌變動對於現金及現金等價物之影響淨額	Effect of foreign exchange rate change on cash and cash equivalents, net	2,044	3,222
期末現金及現金等價物	Cash and cash equivalents at the end of the period	183,068	135,942

簡明中期財務資料附註

NOTES TO CONDENSED INTERIM FINANCIAL INFORMATION

1(A) 編製基準及會計政策

一般資料

雲智匯科技服務有限公司（「本公司」，連同其子公司為「本集團」）於一九九四年二月三日根據一九八一年百慕達公司法於百慕達註冊成立為獲豁免有限公司。其註冊辦事處地址為Canon's Court, 22 Victoria Street, Hamilton HM 12, Bermuda。本公司股份於一九九四年四月十四日在香港聯合交易所有限公司主板上市。

除另有指明外，本未經審核簡明合併中期財務資料乃以人民幣（「人民幣」）呈列。

本未經審核簡明合併中期財務資料已於二零二四年八月二十一日獲董事會批准刊發。

本未經審核簡明合併中期財務資料尚未經審核。

截至二零二四年六月三十日止六個月之本未經審核簡明合併中期財務資料乃按照香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」編製。

本未經審核簡明合併中期財務資料應與按照香港財務報告準則（「香港財務報告準則」）編製之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一併閱覽。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES

General information

Maxnerva Technology Services Limited (the “**Company**”, together with its subsidiaries the “**Group**”), is a limited liability company incorporated in Bermuda on 3 February 1994 as an exempted company under Companies Act 1981 of Bermuda. The address of its registered office is Canon's Court, 22 Victoria Street, Hamilton HM 12, Bermuda. The shares of the Company have been listed on the Main Board of The Stock Exchange of Hong Kong Limited since 14 April 1994.

This unaudited condensed consolidated interim financial information is presented in Renminbi (“**RMB**”), unless otherwise stated.

This unaudited condensed consolidated interim financial information was approved for issue by the Board on 21 August 2024.

This unaudited condensed consolidated interim financial information has not been audited.

This unaudited condensed consolidated interim financial information for the six months ended 30 June 2024 has been prepared in accordance with Hong Kong Accounting Standard (“**HKAS**”) 34, “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”).

This unaudited condensed consolidated interim financial information should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2023, which have been prepared in accordance with Hong Kong Financial Reporting Standards (“**HKFRSs**”).

1(A) 編製基準及會計政策

(續)

一般資料 (續)

所採納之會計政策與截至二零二三年十二月三十一日止年度之年度財務報表所採納者一致，惟下文所載的經修訂準則除外。

所得稅按適用於預期總年度盈利之稅率累計。

本集團採納之經修訂準則及詮釋

下列與本集團營運相關的經修訂準則及詮釋必須於二零二四年一月一日開始或之後的會計期間內強制應用：

香港會計準則第1號 (修訂本)	將負債分類為流動負債或非流動負債及具有契諾的非流動負債
香港會計準則第7號及香港財務報告準則第7號 (修訂本)	供應商融資安排
香港財務報告準則第16號 (修訂本)	售後租回的租賃負債
香港詮釋第5號 (修訂本)	財務報表的呈報— 借款人對載有按 要求償還條款的 定期貸款的分類

採納經修訂準則及詮釋並無對本期間或任何過往期間產生任何重大影響。

1(A) BASIS OF PREPARATION AND ACCOUNTING POLICIES

(Continued)

General information (Continued)

The accounting policies adopted are consistent with those of the annual financial statements for the year ended 31 December 2023 except for the amended standards as set out below.

Income tax is accrued using the tax rate that would be applicable to expected total annual earnings.

Amended standards and interpretation adopted by the Group

The following amended standards and interpretation are relevant to the Group's operations and mandatory for its accounting periods beginning on or after 1 January 2024:

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements
Amendments to HKFRS 16	Lease Liabilities in a Sale and Leaseback
Amendments to Hong Kong Interpretation 5	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause

The adoption of amended standards and interpretation did not have any material impact on the current period or any prior periods.



1(B) 財務風險管理

本集團的活動承受多種財務風險：市場風險（包括外匯風險及現金流及公平值利率風險）、信貸風險及流動資金風險。

中期簡明合併財務報表並未包括年度財務報表規定的所有財務風險管理信息和披露，此中期財務報表應與本集團於二零二三年十二月三十一日的年度財務報表一併閱讀。

自去年底以來風險管理政策並無任何變動。

於二零二四年六月三十日及二零二三年十二月三十一日，按公平值計入損益之金融資產所得的全部公平值估計乃根據香港財務報告準則第7號公平值計量等級架構作出。

公平值計量各層級的定義如下：

- 同類資產或負債於活躍市場上之報價（未經調整）（層級一）。
- 計入第一層內之報價以外之資產或負債之可觀察輸入數據，不論直接（即價格）或間接（即衍生自價格）（層級二）。
- 非基於可觀察市場數據之資產或負債輸入數據（即非觀察輸入數據）（層級三）。

1(B) FINANCIAL RISK MANAGEMENT

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk and cash flow and fair value interest-rate risk), credit risk and liquidity risk.

The interim condensed consolidated financial statements do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements as at 31 December 2023.

There have been no changes in the risk management policies since the last year end.

As at 30 June 2024 and 31 December 2023, all the resulting fair value estimates on the financial assets at fair value through profit or loss is made according to the fair value measurement hierarchy under HKFRS 7.

The different levels of fair value measurements are defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

1(B) 財務風險管理 (續)

1(B) FINANCIAL RISK MANAGEMENT

(Continued)

(i) 公平值層級

下表呈列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按公平值計量的資產。

(i) Fair value hierarchy

The following tables present the Group's assets that are measured at fair value at 30 June 2024 and 31 December 2023.

		層級三 Level 3	
		(未經審核)	(經審核)
		二零二四年	二零二三年
		六月三十日	十二月三十一日
		(Unaudited)	(Audited)
		30 June	31 December
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
於二零二四年六月三十日	As at 30 June 2024		
按公平值計入損益之	Financial assets at fair value		
金融資產	through profit or loss		
– 非上市股本證券	– Unlisted equity securities	24,518	46,307
– 非上市基金	– Unlisted fund	30,647	30,301
總額	Total	55,165	76,608



1(B) 財務風險管理 (續)

(i) 公平值層級 (續)

期間內層級一、層級二與層級三之間並無轉撥。

於二零二四年六月三十日，按公平值計入損益之金融資產乃根據市場法及資產淨值作出評估。

並非於活躍市場買賣的金融工具的公平值採用估值技術釐定。該等估值技術最大限度使用可觀察市場數據（倘可獲得），並盡可能少地依賴實體的特定估計。倘一項或多項重大輸入數據並非基於可觀察市場數據，則該工具計入第三層級。

下表呈列截至二零二四年六月三十日及二零二三年六月三十日止六個月層級三工具之變動：

1(B) FINANCIAL RISK MANAGEMENT

(Continued)

(i) Fair value hierarchy (Continued)

There were no transfers among levels 1, 2 and 3 during the period.

Financial assets at fair value through profit or loss were valued as at 30 June 2024 based on market approach and net asset value.

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

The following table presents the changes in level 3 instruments for six months ended 30 June 2024 and 30 June 2023:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
於一月一日	At 1 January	76,608	74,560
已確認之公平值 (虧損) / 收益	Fair value (loss)/gain recognised	(22,096)	133
匯兌差額	Exchange difference	653	1,989
於六月三十日	At 30 June	55,165	76,682

1(B) 財務風險管理 (續)

(i) 公平值層級 (續)

下表概述層級三內公平值計量所用的重大非觀察輸入數據之定量資料：

描述 Description	於二零二四年 六月三十日 的公平值 Fair value at 30 June 2024 (人民幣千元) (RMB'000)	於二零二三年 十二月 三十一日 的公平值 Fair value at 31 December 2023 (人民幣千元) (RMB'000)
	非上市股本證券 Unlisted equity securities	24,518
非上市基金 Unlisted fund	30,647	30,301
	55,165	76,608

附註：

- (i) 經參考於報告期可比較公平交易及可比較公司的企業價值收入倍數變動，本集團已釐定股本工具的公平值。
- (ii) 本集團已釐定於報告期末，非上市基金投資的已報告資產淨值與公平值相若。

本集團流動金融資產（包括現金及現金等價物、營業及租賃應收賬項、合約資產、按金及其他應收款項）之賬面值以及本集團流動金融負債（包括應付營業賬項、應計費用及其他應付款項及租賃負債）之賬面值，均與其公平值相若。

1(B) FINANCIAL RISK MANAGEMENT

(Continued)

(i) Fair value hierarchy (Continued)

The following table summarizes the quantitative information about the significant unobservable inputs used in level 3 fair value measurements:

估值方法 Valuation technique	非觀察輸入數據 及非觀察輸入數據範圍 Unobservable input and range of unobservable input
參考近期可比較公平交易以及可比較公司的企業價值收入倍數變動 (附註(i)) Reference to comparable recent arm's length transactions and movement of enterprise value to revenue multiple of comparable companies (Note (i))	可比較公司的企業價值收入倍數變動越高，公平值越高 Higher the movement of enterprise value to revenue multiple of comparable companies, higher the fair value
資產淨值 (附註(ii)) Net asset value (Note (ii))	不適用 N/A

Note:

- (i) The Group has determined the fair value of the equity instruments with reference to comparable recent arm's length transactions and movement of enterprise value to revenue multiple of comparable companies during the reporting period.
- (ii) The Group has determined that the reported net asset value approximates fair value of the unlisted fund investment at the end of the reporting period.

The carrying amounts of the Group's current financial assets, including cash and cash equivalents, trade and lease receivables, contract assets, deposits and other receivables, and the Group's current financial liabilities including trade payables, accruals and other payables, and lease liabilities, approximate their fair values.

2 收入及分部資料

主要營運決策人為執行董事（統稱為「**主要營運決策人**」），彼等作出策略性決定。主要營運決策人通過審閱本公司及其子公司的內部報告以評估業績表現並分配資源。管理層已根據本集團之發展計劃及向主要營運決策人提供之內部報告對經營分部作出判定。管理層決定將其經營分為以下兩個分部：

1. 數字工業業務

提供智能製造解決方案及服務，以提高生產線、工廠設施及工業園區管理的有效性及效率。

2. 數字生活業務

提供採購及分銷知名品牌的智慧辦公設備、數字零售標牌及其他解決方案。

截至二零二三年六月三十日止六個月的比較數字已經重列，以與當期呈列保持一致。

本集團各營運分部均為策略性業務單位，由相關業務單位的領導人管理。主要營運決策人根據除所得稅前（虧損）／溢利之計量指標評估經營分部的表現。提供予主要營運決策人的其他資料乃以與簡明合併財務報表一致的方式計量。

2 REVENUE AND SEGMENT INFORMATION

The chief operating decision maker has been identified as the executive directors (collectively referred to as the “**Chief Operation Decision Maker**” or “**CODM**”) that make strategic decisions. The CODM reviews the internal reporting of the Company and its subsidiaries in order to assess performance and allocate resources. Management has determined the operating segment based on the Group’s development plan and the internal reporting provided to the CODM. The management determined to divide two operating segments as follows:

1. Digital Industry Business

The provision of smart manufacturing solutions and services to improve the effectiveness and efficiency of production lines, plant facilities and the management of industrial parks.

2. Digital Life Business

The provision of sourcing and distribution of branded smart office equipment, digital retail signage and other solutions.

The comparative figures for the six months ended 30 June 2023 have been restated to conform with the current period’s presentation.

Each of the Group’s operating segments represents a strategic business unit that is managed by the respective business unit leaders. CODM assesses the performance of the operating segments based on a measure of (loss)/profit before income tax. Other information provided to the CODM is measured in a manner consistent with that in the condensed consolidated financial statements.

2 收入及分部資料 (續)

呈報分部的資產不包括統一管理的公司資產(主要包括公司的現金及現金等值物、物業、機器及設備、使用權資產、預付款項及其他應收款項、於聯營公司之投資、按公平值計入損益之金融資產以及遞延所得稅資產)。呈報分部的負債不包括公司負債(主要包括租賃負債、應計費用、其他應付款項、應付稅項及遞延所得稅負債)。該等資產及負債為資產負債表合計的對賬部分。

2 REVENUE AND SEGMENT INFORMATION (Continued)

Assets of reportable segments exclude corporate assets (mainly including corporate cash and cash equivalents, property, plant and equipment, right-of-use assets, prepayments and other receivables, investments in associates, financial assets at fair value through profit or loss and deferred income tax assets), all of which are managed on a central basis. Liabilities of reportable segments exclude corporate liabilities (mainly including lease liabilities, accruals, other payables, tax payables and deferred income tax liabilities). These are part of the reconciliation to total balance sheet assets and liabilities.

		(未經審核)		
		截至二零二四年六月三十日止六個月		
		(Unaudited)		
		For the six months ended 30 June 2024		
		數字工業業務	數字生活業務	總計
		Digital Industry Business	Digital Life Business	Total
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
收入 (附註a)	Revenue (Note a)	138,951	119,974	258,925
呈報分部之業績	Results of reportable segments	7,941	7,988	15,929
呈報分部之業績與期間虧損之對賬如下：	A reconciliation of results of reportable segments to loss for the period is as follow:			
呈報分部之業績	Results of reportable segments			15,929
未分配收入/(開支) (附註b)	Unallocated incomes/(expenses) (Note b)			(32,127)
期間虧損	Loss for the period			(16,198)
其他分部資料：	Other segment information:			
資本性支出	Capital expenditures	75	-	75
物業、機器及設備折舊	Depreciation of property, plant and equipment	1,412	115	1,527
使用權資產折舊	Depreciation of right-of-use assets	302	719	1,021
無形資產攤銷	Amortisation of intangible assets	302	300	602

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

		(未經審核)		
		截至二零二三年六月三十日止六個月		
		(經重列)		
		(Unaudited)		
		For the six months ended 30 June 2023		
		(Restated)		
		數字工業業務	數字生活業務	總計
		Digital	Digital	
		Industry	Life	
		Business	Business	Total
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
收入 (附註a)	Revenue (Note a)	194,557	159,258	353,815
呈報分部之業績	Results of reportable segments	17,701	2,793	20,494
呈報分部之業績與期間溢利之對賬如下：	A reconciliation of results of reportable segments to profit for the period is as follow:			
呈報分部之業績	Results of reportable segments			20,494
未分配收入／(開支) (附註b)	Unallocated incomes/(expenses) (Note b)			(14,798)
期間溢利	Profit for the period			5,696
其他分部資料：	Other segment information:			
資本性支出	Capital expenditures	210	2,773	2,983
物業、機器及設備折舊	Depreciation of property, plant and equipment	1,579	174	1,753
使用權資產折舊	Depreciation of right-of-use assets	2,849	488	3,337
無形資產攤銷	Amortisation of intangible assets	335	1,291	1,626

2 收入及分部資料 (續)

附註：

(a) 分拆與客戶合約之收入

本集團以下列主要產品線隨著時間及於某個時間點自轉讓貨品及服務產生收入：

2 REVENUE AND SEGMENT INFORMATION (Continued)

Note:

(a) Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major product lines:

		(未經審核)		
		截至二零二四年六月三十日止六個月		
		(Unaudited)		
		For the six months ended 30 June 2024		
		數字工業業務	數字生活業務	總計
		Digital Industry Business	Digital Life Business	Total
		人民幣千元	人民幣千元	人民幣千元
收入確認之時間	Timing of revenue recognition	RMB'000	RMB'000	RMB'000
資訊科技項目	I.T. projects			
— 於某個時間點	— At a point of time	71,965	16,848	88,813
— 隨著時間	— Over time	24,105	18,833	42,938
維修及諮詢服務	Maintenance and consulting services			
— 隨著時間	— Over time	40,214	-	40,214
銷售貨品	Sales of goods			
— 於某個時間點	— At a point of time	1,423	84,293	85,716
經營租賃收入 (附註)	Operating lease income (Note)	1,244	-	1,244
		138,951	119,974	258,925

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：(續)

Note: (Continued)

(a) 分拆與客戶合約之收入 (續)

(a) Disaggregation of revenue from contracts with customers (Continued)

		(未經審核)		
		截至二零二三年六月三十日止六個月		
		(經重列)		
		(Unaudited)		
		For the six months ended 30 June 2023		
		(Restated)		
		數字工業業務	數字生活業務	總計
		Digital	Digital	
		Industry	Life	
		Business	Business	Total
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
收入確認之時間	Timing of revenue recognition			
資訊科技項目	I.T. projects			
— 於某個時間點	– At a point of time	85,771	18,184	103,955
— 隨著時間	– Over time	40,697	16,880	57,577
維修及諮詢服務	Maintenance and consulting services			
— 隨著時間	– Over time	57,217	12	57,229
銷售貨品	Sales of goods			
— 於某個時間點	– At a point of time	9,229	124,182	133,411
經營租賃收入 (附註)	Operating lease income (Note)	1,643	–	1,643
		194,557	159,258	353,815

經營租賃收入指主要由向客戶租賃伺服器及運行自動化系統收取固定月租費用產生的收入。

Operating lease income represents the income mainly generated from leasing of servers, and operating the automated systems, to its customers by charging a fixed monthly rental charge.

2 收入及分部資料 (續)

附註：(續)

(a) 分拆與客戶合約之收入 (續)

按地理位置劃分之收入乃根據服務及產品交付之目的地釐定。

按客戶所在地區的客戶收入分析如下：

2 REVENUE AND SEGMENT INFORMATION (Continued)

Note: (Continued)

(a) Disaggregation of revenue from contracts with customers (Continued)

Revenue by geographical location is determined by the destination where the services and products were delivered.

Revenue from customers on the basis of customers' locations is analysed as follows:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
中國	The PRC	132,710	168,855
歐洲	Europe	37,691	38,363
美洲	The Americas	30,037	35,609
台灣	Taiwan	29,069	47,313
新加坡	Singapore	16,330	37,263
其他國家	Other countries	13,088	26,412
		258,925	353,815

2 收入及分部資料 (續)

附註：(續)

- (b) 未分配收入／(開支) 主要包括於企業層面產生的政府補助、融資收入、按公平值計入損益之金融資產之公平值(虧損)／收益、員工福利開支、物業、機器及設備折舊、使用權資產折舊、分佔聯營公司之業績、所得稅開支及其他營運開支。

經營分部之業績與期間(虧損)／溢利總額對賬如下：

2 REVENUE AND SEGMENT INFORMATION (Continued)

Note: (Continued)

- (b) Unallocated income/(expenses) mainly include government subsidies, finance income, fair value (losses)/gains on financial assets at fair value through profit or loss, employment benefit expenses, depreciation of property, plant and equipment, depreciation of right-of-use assets, share of results of associates, income tax expense and other operating expenses incurred at corporate level.

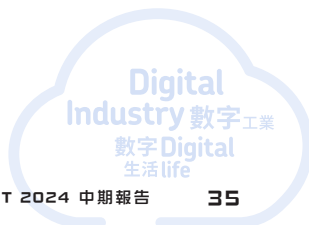
A reconciliation of operating segments' results to total (loss)/profit for the period is provided as follows:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
分部業績	Segment results	15,929	20,494
未分配收入／(開支)	Unallocated income/(expenses)		
— 政府補助	— Government subsidies	1,016	1,501
— 融資收入	— Finance income	1,301	644
— 按公平值計入損益之金融資產之公平值(虧損)／收益	— Fair value (losses)/gains on financial assets at fair value through profit or loss	(22,096)	133
— 物業、機器及設備折舊	— Depreciation of property, plant and equipment	(51)	(48)
— 使用權資產折舊	— Depreciation of right-of-use assets	(1,517)	(1,424)
— 員工福利開支	— Employment benefit expenses	(6,766)	(6,625)
— 分佔聯營公司之業績	— Share of results of associates	2	(2,346)
— 所得稅開支	— Income tax expense	(263)	(3,515)
— 其他	— Others	(3,753)	(3,118)
期間(虧損)／溢利	(Loss)/profit for the period	(16,198)	5,696

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

		(未經審核)		
		於二零二四年六月三十日		
		(Unaudited)		
		As at 30 June 2024		
		數字工業業務	數字生活業務	總計
		Digital Industry Business	Digital Life Business	Total
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
分部資產	Segment assets			
分部資產	Segment assets	166,008	155,301	321,309
其他未分配資產 (附註a)	Other unallocated assets (Note a)			253,776
簡明合併資產負債表所列總資產	Total assets per condensed consolidated balance sheet			575,085
分部負債	Segment liabilities			
分部負債	Segment liabilities	58,568	73,538	132,106
其他未分配負債 (附註b)	Other unallocated liabilities (Note b)			22,109
簡明合併資產負債表所列總負債	Total liabilities per condensed consolidated balance sheet			154,215



2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

		(經審核)		
		於二零二三年十二月三十一日		
		(經重列)		
		(Audited)		
		As at 31 December 2023		
		(Restated)		
		數字工業業務	數字生活業務	總計
		Digital Industry	Digital Life	
		Business	Business	Total
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
分部資產	Segment assets			
分部資產	Segment assets	188,496	146,940	335,436
其他未分配資產 (附註a)	Other unallocated assets (Note a)			284,687
簡明合併資產負債表所列總資產	Total assets per condensed consolidated balance sheet			620,123
分部負債	Segment liabilities			
分部負債	Segment liabilities	72,526	61,885	134,411
其他未分配負債 (附註b)	Other unallocated liabilities (Note b)			49,261
簡明合併資產負債表所列總負債	Total liabilities per condensed consolidated balance sheet			183,672

2 收入及分部資料 (續)

附註：

- (a) 於二零二四年六月三十日及二零二三年十二月三十一日，其他未分配資產主要包括公司應用之現金及現金等價物、物業、機器及設備、使用權資產、預付款項及其他應收款項、於聯營公司之投資、按公平值計入損益之金融資產以及遞延所得稅資產。

經營分部之資產與總資產對賬如下：

2 REVENUE AND SEGMENT INFORMATION (Continued)

Note:

- (a) As at 30 June 2024 and 31 December 2023, other unallocated assets mainly included cash and cash equivalents, property, plant and equipment, right-of-use assets, prepayments and other receivables, investments in associates, financial assets at fair value through profit or loss and deferred income tax assets for corporate usage.

Operating segments' assets are reconciled to total assets as follows:

		(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
呈報分部之分部資產	Segment assets for reportable segments	321,309	335,436
未分配資產	Unallocated assets		
– 現金及現金等價物	– Cash and cash equivalents	183,068	189,756
– 物業、機器及設備	– Property, plant and equipment	1,001	1,102
– 使用權資產	– Right-of-use assets	1,875	2,886
– 預付款項及其他應收款項	– Prepayments and other receivables	5,731	6,619
– 於聯營公司之投資	– Investments in associates	373	399
– 按公平值計入損益之金融資產	– Financial assets at fair value through profit or loss	55,165	76,608
– 遞延所得稅資產	– Deferred income tax assets	6,563	7,317
簡明合併資產負債表所列總資產	Total assets per condensed consolidated balance sheet	575,085	620,123

2 收入及分部資料 (續)

2 REVENUE AND SEGMENT INFORMATION (Continued)

附註：(續)

Note: (Continued)

- (b) 於二零二四年六月三十日及二零二三年十二月三十一日，其他未分配負債主要包括公司應用之應計費用、其他應付款項、租賃負債、應付稅項及遞延所得稅負債。

- (b) As at 30 June 2024 and 31 December 2023, other unallocated liabilities mainly included accruals, other payables, lease liabilities, tax payables and deferred income tax liabilities for corporate usage.

經營分部之負債與總負債對賬如下：

Operating segments' liabilities are reconciled to total liabilities as follows:

		(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
呈報分部之分部負債	Segment liabilities for reportable segments	132,106	134,411
未分配負債	Unallocated liabilities		
— 應計費用及其他應付款項	— Accruals and other payables	14,764	35,858
— 租賃負債	— Lease liabilities	1,691	2,680
— 應付稅項	— Tax payables	4,145	8,043
— 遞延所得稅負債	— Deferred income tax liabilities	1,509	2,680
簡明合併資產負債表所列總負債	Total liabilities per condensed consolidated balance sheet	154,215	183,672

3 經營(虧損)／溢利

經營(虧損)／溢利在扣減以下各項後列報：

3 OPERATING (LOSS)/PROFIT

Operating (loss)/profit is stated after charging the following:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
扣除：	Charging:		
資訊科技項目硬件及 軟件成本及銷售 貨品成本	Cost of hardware and software for I.T. projects and cost of goods sold	193,473	247,796
員工福利開支 (包括董事酬金)	Employment benefit expenses (including directors' emoluments)	46,481	65,267
非流動資產折舊及攤銷	Depreciation and amortisation of non-current assets	4,718	8,188
分包費用	Sub-contracting fee	288	682
短期租賃開支	Short-term leases expenses	116	191
存貨減值(撥回)／ 撥備	(Reversal of)/provision for impairment of inventories	(3,157)	1,923
營業應收賬項虧損撥備 (撥回)／撥備	(Reversal of)/provision for loss allowance for trade receivables	(2,525)	265

4 所得稅開支

本公司已獲豁免百慕達稅項。香港利得稅乃根據在香港產生或源自香港之估計應課稅溢利按16.5%（二零二三年：16.5%）之稅率提撥準備。截至二零二四年六月三十日止六個月，中國、台灣、美國及越南成立及營運之集團公司須繳付的企業所得稅稅率分別為25%、20%、30%及20%（二零二三年：相同），惟以下訂明者除外。

根據高新技術企業稅務優惠政策，其中兩間中國子公司獲相關地方稅務局批准，有權由二零二三年至二零二五年享有優惠企業所得稅率15%。

扣除自簡明合併利潤表的稅項金額指：

4 INCOME TAX EXPENSE

The Company is exempted from taxation in Bermuda. Hong Kong profits tax has been provided for at the rate of 16.5% (2023: 16.5%) on the estimated assessable profits arising in or derived from Hong Kong. Group companies established and operating in the PRC, Taiwan, the United States and Vietnam are subject to corporate income tax at the rate of 25%, 20%, 30% and 20% (2023: Same) respectively, for the six months ended 30 June 2024, except for those specified below.

Two of the subsidiaries in the PRC were approved by the relevant local tax bureaus under the preferential tax policy for the high and new technology enterprises, and were entitled to a preferential corporate income tax rate of 15% from 2023 until 2025.

The amount of taxation charged to the condensed consolidated income statement represents:

		(未經審核)	
		截至六月三十日止六個月	
		(Unaudited)	
		Six months ended 30 June	
		二零二四年	二零二三年
		2024	2023
		人民幣千元	人民幣千元
		RMB'000	RMB'000
當期稅項	Current taxation	604	3,880
遞延所得稅開支	Deferred income tax expenses	(341)	(365)
		263	3,515

5 股息

於二零二四年八月二十一日舉行的董事會會議上，董事並無宣派截至二零二四年六月三十日止六個月之中期股息（二零二三年：無）。

5 DIVIDENDS

At a Board meeting held on 21 August 2024, no interim dividend is declared by the directors for the six months ended 30 June 2024 (2023: Nil).

6 每股（虧損）／盈利

(a) 基本

每股基本（虧損）／盈利乃根據期內本公司權益持有人應佔（虧損）／溢利除以已發行普通股加權平均數計算。

6 (LOSS)/EARNINGS PER SHARE

(a) Basic

Basic (loss)/earnings per share is calculated by dividing the (loss)/profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

		(未經審核) 截至六月三十日止六個月 (Unaudited) Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
本公司權益持有人應佔（虧損）／溢利 (人民幣千元)	(Loss)/profit attributable to equity holders of the Company (RMB'000)	(16,198)	5,696
已發行普通股加權平均數 (千股)	Weighted average number of ordinary shares in issue ('000)	701,543	701,543
每股基本（虧損）／盈利 (四捨五入至人民幣仙)	Basic (loss)/earnings per share (rounded to RMB cents)	(2.31)	0.81

(b) 攤薄

由於購股權具反攤薄效應，故每股攤薄（虧損）／盈利與每股基本（虧損）／盈利之金額相同。

(b) Diluted

Diluted (loss)/earnings per share is of the same amount as the basic (loss)/earnings per share as the share options are anti-dilutive.

7 資本開支

7 CAPITAL EXPENDITURE

截至二零二四年六月三十日止六個月
(未經審核)Six months ended 30 June 2024
(Unaudited)

		無形資產	物業、機器 及設備	使用權資產
		Intangible assets	Property, plant and equipment	Right-of-use assets
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
期初賬面淨值	Opening net book amount	3,544	6,491	9,396
添置	Additions	-	75	479
折舊／攤銷支出	Depreciation/amortisation charge	(602)	(1,578)	(2,538)
匯兌差額	Exchange difference	-	(95)	(2)
期末賬面淨值	Closing net book amount	2,942	4,893	7,335

截至二零二三年六月三十日止六個月
(未經審核)Six months ended 30 June 2023
(Unaudited)

		無形資產	物業、機器 及設備	使用權資產
		Intangible assets	Property, plant and equipment	Right-of-use assets
		人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000
期初賬面淨值	Opening net book amount	16,552	8,395	12,232
添置	Additions	-	1,073	2,673
折舊／攤銷支出	Depreciation/amortisation charge	(1,625)	(1,801)	(4,762)
匯兌差額	Exchange difference	609	(1)	334
期末賬面淨值	Closing net book amount	15,536	7,666	10,477

8 營業及租賃應收賬項

8 TRADE AND LEASE RECEIVABLES

		(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
營業應收賬項	Trade receivables		
— 第三方	– third parties	171,223	148,850
— 關連方	– related parties	73,306	120,382
		244,529	269,232
融資租賃應收賬項—合共	Finance lease receivables – total	4,238	4,869
營業及租賃應收賬項	Trade and lease receivables		
— 總額	– gross	248,767	274,101
減：虧損撥備	Less: loss allowance	(68,228)	(68,811)
營業及租賃應收賬項	Trade and lease receivables – net		
— 淨額		180,539	205,290
減：營業及租賃應收賬項	Less: trade and lease receivables		
— 非流動部分	– non-current portion	(2,967)	(3,629)
營業及租賃應收賬項	Trade and lease receivables		
— 流動部分	– current portion	177,572	201,661

簡明中期財務資料附註

NOTES TO CONDENSED INTERIM FINANCIAL INFORMATION

8 營業及租賃應收賬項

(續)

營業應收賬項及其根據發票日期的賬齡分析如下：

		(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
少於六十天	Less than 60 days	100,175	155,549
六十至一百二十天	60 to 120 days	30,034	29,040
一百二十一至三百六十天	121 to 360 days	39,250	15,250
超過三百六十天	Over 360 days	75,070	69,393
		244,529	269,232

本集團大部分銷售乃按記賬交易形式進行，信貸期限一般介乎30天至90天。

8 TRADE AND LEASE RECEIVABLES

(Continued)

Trade receivables and their ageing analysis based on invoice date is as follows:

Majority of the Group's sales are made on open account, with credit terms generally ranging from 30 days to 90 days.

9 應付營業賬項

應付營業賬項及其根據發票日期的賬齡分析如下：

		(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 2024 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 2023 人民幣千元 RMB'000
少於六十天	Less than 60 days	85,817	103,557
六十至一百二十天	60 to 120 days	10,818	3,860
超過一百二十天	Over 120 days	3,674	2,279
		100,309	109,696

9 TRADE PAYABLES

Trade payables and their ageing analysis based on invoice date is as follows:

10 股本及股份溢價

10 SHARE CAPITAL AND SHARE PREMIUM

股本

Share capital

已發行及繳足普通股：	Ordinary shares, issued and fully paid:	股份數目 Number of shares 千股 '000	面值 Nominal value 人民幣千元 RMB'000
於二零二三年十二月三十一日、二零二四年一月一日及二零二四年六月三十日	At 31 December 2023, 1 January 2024 and 30 June 2024	701,543	68,447

股份溢價

Share premium

於二零二三年十二月三十一日、二零二四年一月一日及二零二四年六月三十日	At 31 December 2023, 1 January 2024 and 30 June 2024		213,865
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11 股份支付交易

根據本公司於二零二三年五月三十一日採納的購股權計劃，董事會全權向以下人士授出購股權：(a)本公司或其任何子公司之任何僱員（不論是全職或兼職，包括任何董事，不論是執行或非執行及不論是獨立與否）（亦包括根據購股權計劃獲授購股權作為與該等公司訂立僱傭合約的獎勵之人士）；(b)本公司之控股公司、同系子公司或聯營公司的任何董事或僱員；及(c)在本集團日常及一般業務過程中按持續及經常性基準向本集團提供服務的任何人士，並經本集團釐定，向其授出購股權有利於本集團的長期增長。

於行使根據購股權計劃及其他計劃授出而仍未行使之所有尚未行使購股權後可予發行之股份總數，合計不得超過於採納日期本公司已發行股本總數之10%（惟本公司根據有關購股權計劃項下可能授出之購股權的最高股份數目，獲得股東最新許可更新10%上限除外），以及根據購股權計劃及任何其他計劃項下任何仍未行使之尚未行使購股權後可予發行之股份總數，不得超過本公司不時已發行股本之30%。

截至二零二四年六月三十日止六個月根據購股權計劃授出的購股權變動如下：

11 SHARE-BASED PAYMENT TRANSACTIONS

Pursuant to the Share Option Scheme adopted by the Company on 31 May 2023, in the sole discretion of the Board, to grant options to (a) any employee (whether full-time or part-time, including any directors, whether executive or non-executive and whether independent or not) of the Company or any of its subsidiaries (and including persons who are granted options under the Share Option Scheme as an inducement to enter into employment contracts with these companies); (b) any director or employee of the holding companies, fellow subsidiaries or associated companies of the Company; and (c) any person providing services to the Group on a continuing or recurring nature in the ordinary and usual course of business of the Group, the grant of options to whom is in the interests of the long-term growth of the Group as determined by the Group.

The aggregate number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and other schemes must not in aggregate exceed 10% of the total issued capital of the Company as at the adoption date unless the Company obtains a fresh approval from the shareholders to renew the 10% limit on the basis that the maximum number of shares in respect of which options may be granted under the Share Option Scheme together with any options outstanding and yet to be exercised under the Share Option Scheme and any other scheme shall not exceed 30% of the issued share capital of the Company from time to time.

Movement of the options granted under the share option scheme for the six months ended 30 June 2024 is as follows:

11 股份支付交易 (續)

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

授出日期	參與者姓名/ 名稱或分類	購股權數目					於二零二四年 六月三十日 尚未行使	行使期	每份購股 權行使價	緊接購股權 授出日期前 每股收市價
		於二零二四年 一月一日 尚未行使	期內已授出	期內已失效	期內已沒收	期內已行使				
Date of grant	Name or category of participants	Outstanding as at 1 January 2024	Granted during the period	Expired during the period	Forfeited during the period (附註(i)) (note (i))	Exercised during the period	Outstanding as at 30 June 2024	Exercise period	Exercise Price per share option (港元) (HK\$)	Closing price per share immediately before the grant date of share option (港元) (HK\$)
	董事 Director									
二零一七年 八月三十一日 31 August 2017	鄭宜斌先生 Mr. CHENG Yee Pun	300,000	-	-	-	-	300,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一八年 十一月十二日 12 November 2018	鄭宜斌先生 Mr. CHENG Yee Pun	500,000	-	-	-	-	500,000	二零二零年十一月十二日至 二零二八年十一月十一日 12 November 2020 to 11 November 2028	0.686	0.66
二零二二年四月八日 8 April 2022	鄭宜斌先生 Mr. CHENG Yee Pun	500,000	-	-	-	-	500,000	二零二四年四月八日至 二零三二年四月七日 8 April 2024 to 7 April 2032	0.31	0.31
	僱員 Employees									
二零一七年 八月三十一日 31 August 2017	持續合約僱員 Continuous contract employees	2,850,000	-	-	(1,600,000)	-	1,050,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一八年 十一月十二日 12 November 2018	持續合約僱員 Continuous contract employees	4,460,000	-	-	(1,290,000)	-	3,070,000	二零二零年十一月十二日至 二零二八年十一月十一日 12 November 2020 to 11 November 2028	0.686	0.66
二零二二年四月八日 8 April 2022	持續合約僱員 Continuous contract employees	6,610,000	-	-	(300,000)	-	6,310,000	二零二四年四月八日至 二零三二年四月七日 8 April 2024 to 7 April 2032	0.31	0.31
		15,220,000	-	-	(3,490,000)	-	11,730,000			

11 股份支付交易 (續)

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

截至二零二三年六月三十日止六個月根據購股權計劃授出的購股權變動如下：

Movement of the options granted under the share option scheme for the six months ended 30 June 2023 is as follows:

授出日期	參與者姓名/ 名稱或分類	購股權數目 Number of share options					於二零二三年 六月三十日 尚未行使	行使期	每份購股 權行使價	緊接購股權 授出日期前 每股收市價 Closing price per share immediately before the grant date of share option (港元) (HK\$)
		於二零二三年 一月一日 尚未行使	期內已授出	期內已失效	期內已沒收	期內已行使				
Date of grant	Name or category of participants	Outstanding as at 1 January 2023	Granted during the period	Expired during the period	Forfeited during the period (附註(i)) (note (i))	Exercised during the period	Outstanding as at 30 June 2023	Exercise period	Exercise Price per share option (港元) (HK\$)	(附註(ii)) (note (ii))
董事										
Director										
二零一七年 八月三十一日 31 August 2017	鄭宜斌先生 Mr. CHENG Yee Pun	300,000	-	-	-	-	300,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一八年 十一月十二日 12 November 2018	鄭宜斌先生 Mr. CHENG Yee Pun	500,000	-	-	-	-	500,000	二零二零年十一月十二日至 二零二八年十一月十一日 12 November 2020 to 11 November 2028	0.686	0.66
二零二二年四月八日 8 April 2022	蔡力挺先生 Mr. CAI Liting	800,000	-	-	-	-	800,000	二零二四年四月八日至 二零二二年四月七日 8 April 2024 to 7 April 2032	0.31	0.31
二零二二年四月八日 8 April 2022	鄭宜斌先生 Mr. CHENG Yee Pun	500,000	-	-	-	-	500,000	二零二四年四月八日至 二零二二年四月七日 8 April 2024 to 7 April 2032	0.31	0.31
僱員										
Employees										
二零一七年 八月三十一日 31 August 2017	持續合約僱員 Continuous contract employees	3,060,000	-	-	(200,000)	-	2,860,000	二零一九年八月三十一日至 二零二七年八月三十日 31 August 2019 to 30 August 2027	1.684	1.55
二零一八年 十一月十二日 12 November 2018	持續合約僱員 Continuous contract employees	4,760,000	-	-	(300,000)	-	4,460,000	二零二零年十一月十二日至 二零二八年十一月十一日 12 November 2020 to 11 November 2028	0.686	0.66
二零二二年四月八日 8 April 2022	持續合約僱員 Continuous contract employees	6,210,000	-	-	(350,000)	-	5,860,000	二零二四年四月八日至 二零二二年四月七日 8 April 2024 to 7 April 2032	0.31	0.31
		16,120,000	-	-	(650,000)	-	15,270,000			

11 股份支付交易 (續)

附註：

購股權因僱員於歸屬期內辭任或候選人拒絕購股權提議而於期內沒收。倘股份因僱員未能滿足服務條件或拒絕提議而被沒收，則先前就該等股份確認的任何費用於沒收生效當日撥回。

11 SHARE-BASED PAYMENT TRANSACTIONS (Continued)

Notes:

The share options forfeited during the period due to the resignation of employees within vesting period or the offer of share options was rejected by the candidates. Where shares are forfeited due to failures by the employees to satisfy the service conditions or rejection of the offer, any expenses previously recognised in relation to such shares are reversed effective on the date of the forfeiture.

12 經營租賃承擔

作為出租人

於二零二四年六月三十日及二零二三年十二月三十一日，不可撤銷經營租賃下之未來最低應收租賃款項如下：

12 OPERATING LEASE COMMITMENTS

As lessor

At 30 June 2024 and 31 December 2023, the future minimum lease payments receivable under non-cancellable operating leases are as follows:

		(未經審核) (Unaudited)	(經審核) (Audited)
		二零二四年 六月三十日 30 June 2024	二零二三年 十二月三十一日 31 December 2023
		人民幣千元 RMB'000	人民幣千元 RMB'000
第一年內	Not later than one year	-	969

作為承租人

於二零二四年六月三十日及二零二三年十二月三十一日，不可撤銷短期租賃下有關辦公室將按直線基準確認為開支之未來最低租賃付款總額如下：

As lessee

At 30 June 2024 and 31 December 2023, the future aggregate minimum lease payments in respect of offices under non-cancellable short-term leases that will be recognised as expenses on a straight line basis are as follows:

		(未經審核) (Unaudited)	(經審核) (Audited)
		二零二四年 六月三十日 30 June 2024	二零二三年 十二月三十一日 31 December 2023
		人民幣千元 RMB'000	人民幣千元 RMB'000
第一年內	Not later than one year	30	67



13 關連人士交易

於二零二四年六月三十日，34.07%（二零二三年十二月三十一日：34.07%）之本公司股份由FSK Holdings Limited（於香港註冊成立之公司）直接持有，而10.24%（二零二三年十二月三十一日：10.24%）之本公司股份由FDG Fund, L.P.直接持有。FSK Holdings Limited為注資FDG Fund, L.P.總承擔約75%之有限合夥人。

如本集團或其主要管理人員之任何成員或其近親能夠直接或間接對某一方的財務和經營決策有重大影響或反之亦然的情形，則該人士被視為與本集團有關連。關連人士可以是個人或實體。

除財務報表其他部分所示的關連人士資料外，本集團及其關連人士於日常業務中訂立的重大關連人士交易以及關連人士交易產生的結餘概述如下。

13 RELATED PARTY TRANSACTIONS

As at 30 June 2024, 34.07% (31 December 2023: 34.07%) of the Company's shares were directly held by FSK Holdings Limited, a company incorporated in Hong Kong and 10.24% (31 December 2023: 10.24%) of the Company's shares were directly held by FDG Fund, L.P. FSK Holdings Limited is a limited partner of FDG Fund, L.P. contributing to about 75% of its total commitment.

Parties are considered to be related to the Group if the Group or any member of its key management personnel or their close family members has the ability, directly or indirectly, to exercise significant influence over the parties in making financial and operating decisions, or vice versa. Related parties may be individuals or entities.

The following is a summary of significant related party transactions entered into in the ordinary course of business between the Group and its related parties and the balances arising from related party transactions in addition to the related party information shown elsewhere in the financial statements.

13 關連人士交易 (續)

13 RELATED PARTY TRANSACTIONS

(Continued)

(a) 與關連人士之交易

(a) Transactions with related parties

		(未經審核) (Unaudited)	
		截至六月三十日止六個月 Six months ended 30 June	
		二零二四年 2024	二零二三年 2023
		人民幣千元 RMB'000	人民幣千元 RMB'000
	附註 Note		
向關連人士銷售貨品	Sales of goods to related parties	(i)	2,436
			9,359
向關連人士提供服務	Rendering of services to related parties	(ii)	99,680
			173,531
向關連人士購買貨品	Purchases of goods from related parties	(i)	4,148
			13,879

於二零二四年六月三十日及二零二三年十二月三十一日，應收／(付)關連人士款項計入以下項目：

As at 30 June 2024 and 31 December 2023, amounts due from/(to) related parties are included in below:

		(未經審核) 二零二四年 六月三十日 (Unaudited) 30 June 人民幣千元 RMB'000	(經審核) 二零二三年 十二月三十一日 (Audited) 31 December 人民幣千元 RMB'000
營業應收賬項	Trade receivables	73,306	120,382
合約資產	Contract assets	-	232
按金、預付款項及其他 應收款項	Deposits, prepayment and other receivables	271	174
應付營業賬項	Trade payables	(1,081)	(3,272)
合約負債	Contract liabilities	(1,832)	(1,914)

13 關連人士交易 (續)

(a) 與關連人士之交易 (續)

附註：

- (i) 銷售及購買貨品乃按相關訂約方共同協定之價格收費。關連人士指鴻海精密工業股份有限公司及其集團公司。
- (ii) 服務條款由相關訂約方共同協定。關連人士指鴻海精密工業股份有限公司及其集團公司。

(b) 主要管理人員之報酬

13 RELATED PARTY TRANSACTIONS

(Continued)

(a) Transactions with related parties

(Continued)

Notes:

- (i) Sales and purchases of goods are charged at prices mutually agreed by the relevant parties. The related parties represent Hon Hai Precision Industry Company Limited and its group companies.
- (ii) Terms of services are mutually agreed by the relevant parties. The related parties represent Hon Hai Precision Industry Company Limited and its group companies.

(b) Key management compensation

(未經審核)
截至六月三十日止六個月
(Unaudited)

Six months ended 30 June

二零二四年

二零二三年

2024

2023

人民幣千元

人民幣千元

RMB'000

RMB'000

工資及津貼	Salaries and allowances	820	708
退休金成本—定額供款計劃	Pension costs – defined contribution plans	8	8
		828	716



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