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FAMOUS TECH INTERNATIONAL HOLDINGS LIMITED

名科國際控股有限公司

(於開曼群島註冊成立及於百慕達存續之有限公司)

(股份代號：8100)

二零二六年中期業績公告

名科國際控股有限公司（「**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二零二六年六月三十日止六個月之未經審核業績。本公告載列本公司二零二六年中期報告全文，乃符合香港聯合交易所有限公司（「**聯交所**」）GEM證券上市規則（「**GEM上市規則**」）有關中期業績初步公告附載之資料之相關規定。本公司之二零二六年中期報告將於二零二六年八月二十四日在聯交所網站www.hkexnews.hk及本公司網站www.famoustech.com.hk可供閱覽。

代表董事會

名科國際控股有限公司

主席兼執行董事

黃靖淳

香港，二零二六年八月二十一日

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

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

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

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

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

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

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

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

香港聯合交易所有限公司（「聯交所」）GEM的特色

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

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

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

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

INDEPENDENT REVIEW REPORT

獨立審閱報告



TO THE BOARD OF DIRECTORS OF FAMOUS TECH INTERNATIONAL HOLDINGS LIMITED

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

INTRODUCTION

We have reviewed the interim financial information set out on pages 4 to 38 which comprises the condensed consolidated statement of financial position of Famous Tech International Holdings Limited ("the Company") and its subsidiaries as at 30 June 2026 and the related condensed consolidated statement of profit or loss, condensed consolidated statement of profit or loss and other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended and selected explanatory notes. The Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited require the preparation of a report on interim financial information to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34 "Interim Financial Reporting" ("HKAS 34") issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"). The directors are responsible for the preparation and presentation of this interim financial information in accordance with HKAS 34. Our responsibility is to express a conclusion on this interim financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

致名科國際控股有限公司董事會

(於開曼群島註冊成立及於百慕達存續之有限公司)

緒言

吾等已審閱載於第4至第38頁之中期財務資料，包括名科國際控股有限公司（「本公司」）及其附屬公司於二零二六年六月三十日之簡明綜合財務狀況表，以及有關截至該日止六個月期間之簡明綜合損益表、簡明綜合損益及其他全面收益表、簡明綜合權益變動表及簡明綜合現金流量表以及經甄選說明資料。根據香港聯合交易所有限公司GEM證券上市規則的規定，編製中期財務資料報告須遵照當中有關條文及香港會計師公會（「香港會計師公會」）頒布之香港會計準則第34號「中期財務報告」（「香港會計準則第34號」）。董事須依照香港會計準則第34號負責編製及呈報該等中期財務資料。吾等的責任是根據吾等的審閱對該等中期財務資料作出結論，並按照協定的委聘條款僅向閣下（作為整體）報告，除此以外本報告別無其他目的。吾等不會就本報告的內容向任何其他人士負上或承擔任何責任。

審閱範圍

吾等乃根據香港會計師公會頒佈的香港審閱委聘準則第2410號「由實體獨立核數師審閱中期財務資料」進行審閱。對中期財務報告的審閱包括主要對負責財務及會計事宜的人士作出查詢，及應用分析性及其他審閱程序。審閱範圍遠少於根據香港審計準則進行的審核，故吾等不能保證吾等知悉審核中可能發現的所有重大事宜。因此，吾等並不發表審核意見。

INDEPENDENT REVIEW REPORT

獨立審閱報告

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim financial information is not prepared, in all material respects, in accordance with HKAS 34.

結論

根據吾等之審閱，吾等並未發現任何事項使吾等認為中期財務報告於任何重大方面未根據香港會計準則第34號中期財務報告編製。

RSM Hong Kong

Certified Public Accountants
29th Floor, Lee Garden Two
28 Yun Ping Road
Causeway Bay
Hong Kong

21 August 2026

羅申美會計師事務所

執業會計師
香港
銅鑼灣
恩平道28號
利園二期29樓

二零二六年八月二十一日

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS - UNAUDITED

簡明綜合損益表－未經審核

The board of Directors (the "Board") of Famous Tech International Holdings Limited (the "Company") is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the "Group") for the six months ended 30 June 2026, together with the comparative unaudited figures for the corresponding period in 2025, as follows:

名科國際控股有限公司（「本公司」）董事會（「董事會」）欣然公佈，本公司及其附屬公司（統稱為「本集團」）截至二零二六年六月三十日止六個月的未經審核簡明綜合業績，連同二零二五年同期的未經審核比較數字如下：

For the six months ended 30 June 2026
(Expressed in Hong Kong dollars)

截至二零二六年六月三十日止六個月
(以港元列示)

		Note 附註	2026 二零二六年 HK\$'000 千港元	2025 二零二五年 HK\$'000 千港元
Revenue	收入	4	40,883	39,723
Cost of sales	銷售成本		(12,119)	(9,312)
Gross profit	毛利		28,764	30,411
Other income and other gains and (losses), net	其他收入以及其他收益及（虧損），淨額	5	(1,251)	(2,252)
Reversal of/(provision for) impairment loss on trade and other receivables	貿易及其他應收款項減值虧損撥回／（撥備）		501	(175)
Selling and administrative expenses	銷售及行政開支		(34,130)	(33,485)
Loss from operations	經營虧損		(6,116)	(5,501)
Finance costs	融資成本	6(a)	(54)	(29)
Loss before tax	除稅前虧損	6	(6,170)	(5,530)
Income tax expense	所得稅開支	7	(338)	(756)
Loss for the period	期內虧損		(6,508)	(6,286)
Attributable to:	以下人士應佔：			
Owners of the Company	本公司擁有人		(7,028)	(7,420)
Non-controlling interests	非控股權益		520	1,134
			(6,508)	(6,286)
Loss per share (HK cents)	每股虧損（港仙）	9		
Basic	基本		(1.58)	(1.67)
Diluted	攤薄		(1.58)	(1.67)

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

簡明綜合損益及其他全面收益表－未經審核

For the six months ended 30 June 2026
(Expressed in Hong Kong dollars)

截至二零二六年六月三十日止六個月
(以港元列示)

		2026 二零二六年 HK\$'000 千港元	2025 二零二五年 HK\$'000 千港元
Loss for the period	期內虧損	(6,508)	(6,286)
Other comprehensive income for the period:	期內其他全面收益：		
<i>Items that may be reclassified to profit or loss:</i>	<i>可重新分類至損益的項目：</i>		
Exchange differences on translation of financial statements of overseas subsidiaries	換算海外附屬公司財務報表之匯兌差額	(32)	(29)
<i>Items that will not be reclassified to profit or loss:</i>	<i>將不會重新分類至損益的項目：</i>		
Fair value changes of equity instruments at fair value through other comprehensive income ("FVTOCI")	透過其他全面收益以公平價值列賬 (「透過其他全面收益以公平價值列賬」) 的股本工具的公平價值變動	(1,648)	446
Other comprehensive income for the period, net of tax	期內其他全面收益，扣除稅項	(1,680)	417
Total comprehensive income for the period	期內全面收益總額	(8,188)	(5,869)
Attributable to:	以下人士應佔：		
Owners of the Company	本公司擁有人	(8,708)	(7,003)
Non-controlling interests	非控股權益	520	1,134
		(8,188)	(5,869)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - UNAUDITED

簡明綜合財務狀況表－未經審核

As at 30 June 2026
(Expressed in Hong Kong dollars)

於二零二六年六月三十日
(以港元列示)

			30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
	Note 附註			
Non-current assets		非流動資產		
Property, plant and equipment		物業、廠房及設備	635	795
Right-of-use assets	11	使用權資產	1,885	2,379
Goodwill	12	商譽	35,825	38,425
Intangible assets		無形資產	114,095	114,324
Financial assets at FVTOCI		透過其他全面收益以公平價值 列賬的金融資產	13	1,648
			152,440	157,571
Current assets		流動資產		
Inventories		存貨	30	13
Trade and other receivables	14	貿易及其他應收款項	14,146	18,742
Financial assets at fair value through profit or loss ("FVTPL")		透過損益以公平價值列賬 (「透過損益以公平價值列賬」) 的金融資產	15	26,452
Pledged bank deposits		已抵押銀行存款	647	646
Cash and cash equivalents		現金及現金等價物	58,925	60,429
			100,101	106,282
Current liabilities		流動負債		
Trade and other payables	16	貿易及其他應付款項	5,767	7,477
Contract liabilities		合約負債	4,652	5,309
Lease liabilities		租賃負債	1,059	1,033
Current tax liabilities		當期稅項負債	27,155	27,365
			38,633	41,184
Net current assets		流動資產淨值	61,468	65,098
Total assets less current liabilities		資產總值減流動負債	213,908	222,669
Non-current liabilities		非流動負債		
Lease liabilities		租賃負債	914	1,450
Deferred tax liabilities		遞延稅項負債	18,826	18,863
			19,740	20,313
NET ASSETS		資產淨值	194,168	202,356

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - UNAUDITED

簡明綜合財務狀況表－未經審核

As at 30 June 2026
(Expressed in Hong Kong dollars)

於二零二六年六月三十日
(以港元列示)

		Note 附註	30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Capital and reserves	資本及儲備			
Share capital	股本	17	4,444	4,444
Reserves	儲備	18	151,705	160,413
Equity attributable to owners of the Company	本公司擁有人應佔權益		156,149	164,857
Non-controlling interests	非控股權益		38,019	37,499
TOTAL EQUITY	總權益		194,168	202,356

Approved by the Board on 21 August 2026 and are signed on its behalf by:

經董事會於二零二六年八月二十一日批准並由以下董事代表簽署：

Wong Jing Shong
黃靖淳
Director
董事

Lau Siu Cheong
劉兆昌
Director
董事

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY - UNAUDITED

簡明綜合權益變動表－未經審核

For the six months ended 30 June 2026
(Expressed in Hong Kong dollars)

截至二零二六年六月三十日止六個月
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔					Non- controlling interests	Total equity
		Share capital	Contributed surplus	Exchange reserve	Investment revaluation reserve 投資重估 儲備	Accumulated losses		
		股本 HK\$'000 千港元	實繳盈餘 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	總計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總權益 HK\$'000 千港元
At 1 January 2025	於二零二五年一月一日	4,444	1,509,335	4	(2,310)	(1,328,375)	183,098	38,128
(Loss)/profit for the period	本期間 (虧損) / 溢利	-	-	-	-	(7,420)	1,134	(6,286)
Other comprehensive income for the period	本期間其他全面收益	-	-	(29)	446	-	-	417
Total comprehensive income for the period	本期間全面收益總額	-	-	(29)	446	(7,420)	1,134	(5,869)
Dividends paid	已付股息	-	(13,333)	-	-	(13,333)	-	(13,333)
Changes in equity for the period	本期間權益變動	-	(13,333)	-	-	(13,333)	-	(13,333)
At 30 June 2025	於二零二五年六月三十日	4,444	1,496,002	(25)	(1,864)	(1,335,795)	162,762	39,262
At 1 January 2026	於二零二六年一月一日	4,444	1,496,002	(39)	(1,729)	(1,333,821)	164,857	37,499
(Loss)/profit for the Period	本期間 (虧損) / 溢利	-	-	-	-	(7,028)	520	(6,508)
Other comprehensive income for the Period	本期間其他全面收益	-	-	(32)	(1,648)	-	-	(1,680)
Total comprehensive income for the Period	本期間全面收益總額	-	-	(32)	(1,648)	(7,028)	520	(8,188)
At 30 June 2026	於二零二六年六月三十日	4,444	1,496,002	(71)	(3,377)	(1,340,849)	156,149	38,019

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED

簡明綜合現金流量表－未經審核

For the six months ended 30 June 2026
(Expressed in Hong Kong dollars)

截至二零二六年六月三十日止六個月
(以港元列示)

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元	2025 二零二五年 HK\$'000 千港元
Net cash generated from operating activities	經營活動所得現金淨額	21,693	14,395
Net cash used in investing activities	投資活動所用現金淨額	(19,991)	(19,950)
Net cash used in financing activities	融資活動所用現金淨額	(3,174)	(16,085)
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(1,472)	(21,640)
Effect of foreign exchange rate changes	匯兌利率變動之影響	(32)	(29)
Cash and cash equivalents at 1 January	於一月一日的現金及現金等價物	60,429	81,708
Cash and cash equivalents at 30 June	於六月三十日的現金及現金等價物	58,925	60,039
Analysis of cash and cash equivalents:	現金及現金等價物分析：		
Cash and bank balances	現金及銀行結餘	58,925	60,039

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

For the six months ended 30 June 2026
(Expressed in Hong Kong dollars)

截至二零二六年六月三十日止六個月
(以港元列示)

1. CORPORATE INFORMATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 30 July 2001 and continued in Bermuda on 9 January 2014 (Bermuda time). The registered office of the Company is at Richmond House, 12 Par-la-Ville Road, Hamilton HM 08, Bermuda. The principal place of business of the Company in Hong Kong is located at Room 1501-03, 15/F., Centre Point, 181-185 Gloucester Road, Wanchai, Hong Kong.

The Company's shares are listed on GEM of The Stock Exchange of Hong Kong Limited ("Stock Exchange"). The principal activity of the Company is investment holding. The Group is principally engaged in (i) research, development and distribution of personal computer performance software, anti-virus software, mobile phone applications and toolbar advertisement; (ii) operation of a business-to-customer online sales platform and the business-to-business product trading; (iii) securities investment; and (iv) provision of corporate management solutions and information technology ("I.T.") contract services during the six months ended 30 June 2026 ("Period").

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

2. BASIS OF PREPARATION

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

The Group's 2026 interim unaudited condensed consolidated financial statements should be read in conjunction with its annual audited consolidated financial statements for the year ended 31 December 2025 and have been prepared under the historical cost convention, except for certain financial instruments that are measured at fair values. The principal accounting policies (including the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty) and methods of computation used in the preparation of these unaudited condensed consolidated financial statements are consistent with those used in the annual audited consolidated financial statements for the year ended 31 December 2025 except for the new and revised HKFRS Accounting Standards, amendments and interpretations ("new and revised HKFRS Accounting Standards") issued by the HKICPA that are adopted for the first time for the Period.

1. 公司資料

本公司於二零零一年七月三十日在開曼群島註冊成立為獲豁免有限公司，並於二零一四年一月九日（百慕達時間）在百慕達存續。本公司註冊辦事處位於Richmond House, 12 Par-la-Ville Road, Hamilton HM 08, Bermuda。本公司的香港主要營業地點位於香港灣仔告士打道181-185號中怡商業大廈15樓1501-03室。

本公司股份於香港聯合交易所有限公司（「聯交所」）GEM上市。本公司的主要業務為投資控股。於截至二零二六年六月三十日止六個月（「本期間」），本集團主要從事(i)研發及分銷個人電腦性能軟件、防毒軟件、移動電話應用程式及工具欄廣告；(ii)企業對消費者網上銷售平台及企業對企業產品貿易營運；(iii)證券投資；及(iv)提供企業管理解決方案及資訊科技（「資訊科技」）合約服務。

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

2. 編製基準

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

本集團二零二六年中期未經審核簡明綜合財務報表應結合其截至二零二五年十二月三十一日止年度之年度經審核綜合財務報表一併閱讀，並已根據歷史成本慣例編製，惟以公平價值計量的若干金融工具除外。除本期間首次採納香港會計師公會頒佈的新訂及經修訂香港財務報告會計準則、修訂及詮釋（「新訂及經修訂香港財務報告會計準則」）外，編製此等未經審核簡明綜合財務報表時採用的主要會計政策（包括管理層於應用本集團的會計政策及估計不確定性的主要來源時所作出的重大判斷）及計算方法與編製截至二零二五年十二月三十一日止年度之年度經審核綜合財務報表所採用者一致。

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3. ADOPTION OF NEW AND REVISED HKFRS ACCOUNTING STANDARDS

During the Period, the Group has adopted all the new and revised HKFRS Accounting Standards as issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2026. HKFRS Accounting Standards comprise Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards, and Interpretations. The adoption of these new and revised HKFRS Accounting Standards did not result in significant changes to the Group's accounting policies, presentation of the Group's unaudited condensed consolidated financial statements and amounts reported for the current and prior accounting periods.

New and amended standards adopted by the Group

The Group has applied the amendments to HKFRS 9 and HKFRS 7 – Classification and Measurement of Financial Instruments and Annual Improvements to HKFRS Accounting Standards – Volume 11 for the first time from 1 January 2026. The Group did not change its accounting policies or make retrospective adjustments as a result of adopting the abovementioned amended standard.

New and revised HKFRS Accounting Standards in issue but not yet effective

The Group has not early applied new and revised HKFRS Accounting Standards that have been issued but are not yet effective for the financial period beginning on 1 January 2026. The Directors anticipate that the new and revised HKFRS Accounting Standards will be adopted in the Group's unaudited condensed consolidated financial statements when they become effective. The Group is in the process of assessing, where applicable, the potential effect of all the new and revised HKFRS Accounting Standards that will be effective in future periods but is not yet in a position to state whether these new and revised HKFRS Accounting Standards would have a material impact on its results of operations and financial position.

3. 採納新訂及經修訂香港財務報告會計準則

於本期間內，本集團已採納所有由香港會計師公會頒佈的新訂及經修訂香港財務報告會計準則，該等新訂及經修訂準則與本集團業務有關，且於二零二六年一月一日開始的本集團會計期間生效。香港財務報告會計準則包括香港財務報告準則、香港會計準則及詮釋。採納此等新訂及經修訂香港財務報告會計準則並無導致本集團會計政策、本集團未經審核簡明綜合財務報表之呈報及本期間及過往會計期間呈報金額出現重大變動。

本集團採納的新訂及經修訂準則

本集團自二零二六年一月一日起首次應用香港財務報告準則第9號及香港財務報告準則第7號（修訂本）—金融工具的分類及計量及香港財務報告會計準則的年度改進—第11冊。本集團在採納上述修訂準則後，並未更改其會計政策或進行追溯調整。

尚未生效但已發佈的新訂及經修訂香港財務報告會計準則

本集團並無提早應用已頒佈但尚未於二零二六年一月一日開始的財政期間生效的新訂及經修訂香港財務報告會計準則。董事預期，新訂及經修訂香港財務報告會計準則會將於彼等生效時獲本集團的未經審核簡明綜合財務報表採納。本集團已著手評估（倘適用）所有將於未來期間生效的新訂及經修訂香港財務報告會計準則的潛在影響，但尚未能指出該等新訂及經修訂香港財務報告會計準則會否對其經營業績及財務狀況構成重大影響。

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4. REVENUE

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

4. 收入

期內按服務線劃分的客戶合約收入如下：

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from contracts with customers within the scope of HKFRS 15	於香港財務報告準則第15號 範疇內的客戶合約收入		
Sales of computer and mobile phone software and toolbar advertisement	銷售電腦及移動電話軟件以及工具欄廣告	33,973	36,576
Provision of corporate management solutions and I.T. contract services	提供企業管理解決方案及資訊科技合約服務	6,910	3,147
		40,883	39,723

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5. OTHER INCOME AND OTHER GAINS AND (LOSSES), NET

5. 其他收入以及其他收益及(虧損)，淨額

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Other income	其他收入		
Bank interest income	銀行利息收入	207	439
Dividend income	股息收入	50	43
Others	其他	13	–
		270	482
Other gains and (losses), net	其他收益及(虧損)，淨額		
Impairment loss on goodwill (Note (i))	商譽減值虧損(附註(i))	(2,600)	(2,300)
Realised and unrealised gain/(loss) on financial assets at FVTPL	透過損益以公平價值列賬的金融資產的已變現及未變現收益／(虧損)	978	(541)
Foreign exchange gain, net	匯兌收益，淨額	101	107
		(1,521)	(2,734)
Other income and other gains and (losses), net	其他收入以及其他收益及(虧損)，淨額	(1,251)	(2,252)

Note (i): During the Period, the Group recorded an impairment loss on goodwill of HK\$2,600,000 (2025: HK\$2,300,000) in relation to Wafer Systems (Hong Kong) Limited ("Wafer HK").

附註(i): 於本期間內，本集團就威發系統(香港)有限公司(「威發香港」)錄得商譽減值虧損2,600,000港元(二零二五年：2,300,000港元)。

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6. LOSS BEFORE TAX

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

6. 除稅前虧損

除稅前虧損已扣除／(計入) 下列各項後達致：

		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
(a) Finance costs:	(a) 融資成本：		
Interest expense on lease liabilities	租賃負債的利息開支	54	29
		54	29
(b) Staff costs (including directors' remuneration):	(b) 員工成本 (包括董事酬金)：		
Salaries, wages and other benefits	薪金、工資及其他福利	7,477	7,701
Retirement scheme contributions	退休計劃供款	175	209
		7,652	7,910
(c) Other items:	(c) 其他項目：		
Amortisation of intangible assets*	無形資產攤銷*	20,476	19,688
Impairment loss on goodwill	商譽減值虧損	2,600	2,300
Auditor's remuneration	核數師酬金	351	351
Depreciation on property, plant and equipment	物業、廠房及設備折舊	160	2
Depreciation on right-of-use assets	使用權資產折舊	494	374
(Reversal of)/provision for impairment loss on trade and other receivables	貿易及其他應收款項減值虧損 (撥回) / 撥備	(501)	175
Legal and professional fees	法律及專業費用	769	774
Expenses relating to short term lease	短期租賃相關開支	50	60

* Included in administrative expenses

* 計入行政開支

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7. INCOME TAX EXPENSE

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

7. 所得稅開支

未經審核簡明綜合損益表的所得稅開支指：

		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Current tax	當期稅項		
– Hong Kong Profits Tax	– 香港利得稅		
Provision for the period (Note (i))	期內撥備 (附註(i))	315	550
– Withholding tax for the period (Note (ii))	– 期內預扣稅 (附註(ii))	60	84
		375	634
Deferred tax	遞延稅項	(37)	122
		338	756

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

PRC Enterprise Income Tax rate for the subsidiary in the PRC is 25%. However, no provision was made for the Period and the six months ended 30 June 2025 as the subsidiary of the Group in the PRC incurred tax loss for the Period and the six months ended 30 June 2025.

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

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

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

中國附屬公司繳納的中國企業所得稅稅率為25%。然而，由於本集團於中國的附屬公司於本期間及截至二零二五年六月三十日止六個月產生稅項虧損，故並無就本期間及截至二零二五年六月三十日止六個月作出撥備。

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

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

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8. DIVIDENDS

The Board does not recommend the payment of any interim dividend for the Period (2025: Nil).

8. 股息

董事會並不建議於本期間派付任何股息（二零二五年：零）。

9. LOSS PER SHARE

(a) Basic loss per share

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

9. 每股虧損

(a) 每股基本虧損

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

		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss	虧損		
Loss attributable to owners of the Company and loss for the purpose of calculating basic loss per share	本公司擁有人應佔虧損及用作計算每股基本虧損的虧損	(7,028)	(7,420)
		'000 千股	'000 千股
Number of shares	股份數目		
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	用作計算每股基本虧損的普通股加權平均股數	444,448	444,448
Basic loss per share (HK cents)	每股基本虧損 (港仙)	(1.58)	(1.67)

(b) Diluted loss per share

No adjustment had been made to the basic loss per share for the six months ended 30 June 2026 and 2025 as the Company did not have any outstanding dilutive potential ordinary shares during the periods.

(b) 每股攤薄虧損

截至二零二六年及二零二五年六月三十日止六個月，由於本公司概無任何發行在外的潛在攤薄普通股，故各期間的每股基本虧損並無作出任何調整。

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10. SEGMENT REPORTING

The Group manages its businesses by divisions, which are organised by a mixture of both business lines and geographical locations. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resources allocation and performance assessment, the Group had four (2025: four) reportable segments during the Period:

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

(a) Segment results

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

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

10. 分部報告

本集團按部門管理其業務，由業務類別及地區混合組織而成。於本期間，本集團有四個（二零二五年：四個）報告分部，列報方式與為分配資源及評估表現而向本集團最高級行政管理人員內部報告資料的方式貫徹一致：

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

(a) 分部業績

為監管分部表現及在分部間分配資源：

- 分部業績指並無分配中央行政成本、融資成本及所得稅開支的每個分部所賺取溢利／（出現虧損）。
- 下文所報告分部收入指來自外界客戶的收入。

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10. SEGMENT REPORTING (continued)

(a) Segment results (continued)

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

10. 分部報告 (續)

(a) 分部業績 (續)

有關本集團於本期間的報告分部資料載列如下。

		Six months ended 30 June 2026 截至二零二六年六月三十日止六個月			
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務
		軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	總計 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收入				
Revenue from external customers	外界客戶收入	33,973	-	6,910	40,883
Results	業績				
Segment results	分部業績	3,336	992	(3,116)	908
Reconciliation:	對賬：				
Interest income	利息收入				207
Unallocated amounts	未分配款項				
- Reversal of impairment loss on other receivables	- 其他應收款項的減值虧損撥回				340
- Corporate expenses	- 企業開支				(7,571)
Loss from operations	經營虧損				(6,116)
Finance costs	融資成本				(54)
Loss before tax	除稅前虧損				(6,170)
Income tax expense	所得稅開支				(338)
Loss for the Period	本期間虧損				(6,508)

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10. SEGMENT REPORTING (continued)

(a) Segment results (continued)

10. 分部報告 (續)

(a) 分部業績 (續)

Six months ended 30 June 2025
截至二零二五年六月三十日止六個月

	Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
	軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	產品貿易業務 HK\$'000 千港元 (Unaudited) (未經審核)	總計 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue					
Revenue from external customers	36,576	–	3,147	–	39,723
Results					
Segment results	5,513	(536)	(3,248)	(405)	1,324
Reconciliation:					
Interest income					439
Unallocated amounts					
– Reversal of impairment loss on other receivables					35
Foreign exchange gain, net					11
– Corporate expenses					(7,310)
Loss from operations					(5,501)
Finance costs					(29)
Loss before tax					(5,530)
Income tax expense					(756)
Loss for the period					(6,286)

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10. SEGMENT REPORTING (continued)

(a) Segment results (continued)

Six months ended 30 June 2025 截至二零二五年六月三十日止六個月					
Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business	B2C Online Sales Platform and B2B Product Trading Business	Total	
軟件業務	證券投資業務	企業管理解決方案及資訊科技合約服務業務	B2C網上銷售平台及B2B產品貿易業務	總計	
HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
千港元	千港元	千港元	千港元	千港元	
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	
Other segment information:	其他分部資料:				
Amortisation of intangible assets	無形資產攤銷	(19,688)	-	-	(19,688)
Impairment loss on goodwill	商譽減值虧損	-	-	(2,300)	(2,300)
Provision for impairment loss on trade receivables	貿易應收款項的減值虧損撥備	-	-	(210)	(210)
Realised and unrealised loss on financial assets at FVTPL	透過損益以公平價值列賬的金融資產的已變現及未變現虧損	-	(541)	-	(541)
Legal and professional fees	法律及專業費用	(4)	(4)	-	(8)

(b) Segment assets and liabilities

For the purpose of monitoring segment performance and allocating resources between segments:

- Segment assets include all tangible, intangible assets and current assets with the exception of other corporate assets.
- Segment liabilities include all current and non-current liabilities with the exception of accrued central administration costs and liabilities.

(b) 分部資產及負債

為監管分部表現及分配分部之間的資源：

- 分部資產包括所有有形資產、無形資產及流動資產，惟不包括其他企業資產。
- 分部負債包括所有流動及非流動負債，惟不包括應計中央行政成本及負債。

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10. SEGMENT REPORTING (continued)

(b) Segment assets and liabilities (continued)

Information regarding the Group's reportable segments as at 30 June 2026 is set out below.

10. 分部報告 (續)

(b) 分部資產及負債 (續)

有關本集團於二零二六年六月三十日的報告分部資料載列如下。

		30 June 2026 二零二六年六月三十日				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
		軟件業務 HK\$'000 千港元 (Unaudited) (未經審核)	證券投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	合約服務業務 HK\$'000 千港元 (Unaudited) (未經審核)	產品貿易業務 HK\$'000 千港元 (Unaudited) (未經審核)	總計 HK\$'000 千港元 (Unaudited) (未經審核)
Assets	資產					
Segment assets	分部資產	163,490	28,910	12,145	16,065	220,610
Reconciliation:	對賬：					
Unallocated assets	未分配資產					
– Property, plant and equipment	– 物業、廠房及設備					635
– Right-of-use assets	– 使用權資產					1,885
– Trade and other receivables	– 貿易及其他應收款項					784
– Cash and cash equivalents	– 現金及現金等價物					28,627
Total assets	資產總值					252,541
Liabilities	負債					
Segment liabilities	分部負債	47,496	30	7,751	295	55,572
Reconciliation:	對賬：					
Unallocated liabilities	未分配負債					
– Trade and other payables	– 貿易及其他應付款項					828
– Lease liabilities	– 租賃負債					1,973
Total liabilities	負債總額					58,373
Other segment information:	其他分部資料：					
Development costs capitalised	開發成本資本化	(20,247)	–	–	–	(20,247)

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10. SEGMENT REPORTING (continued)

(b) Segment assets and liabilities (continued)

Information regarding the Group's reportable segments as at 31 December 2025 is set out below.

10. 分部報告 (續)

(b) 分部資產及負債 (續)

有關本集團於二零二五年十二月三十一日的報告分部資料載列如下。

		31 December 2025 二零二五年十二月三十一日				
		Software Business	Securities Investment Business	Corporate Management Solutions and I.T. Contract Services Business 企業管理解決方案及資訊科技合約服務業務	B2C Online Sales Platform and B2B Product Trading Business B2C網上銷售平台及B2B產品貿易業務	Total
		軟件業務 HK\$'000 千港元 (Audited) (經審核)	證券投資業務 HK\$'000 千港元 (Audited) (經審核)	合約服務業務 HK\$'000 千港元 (Audited) (經審核)	產品貿易業務 HK\$'000 千港元 (Audited) (經審核)	總計 HK\$'000 千港元 (Audited) (經審核)
Assets	資產					
Segment assets	分部資產	169,930	29,596	16,085	16,381	231,992
Reconciliation:	對賬：					
Unallocated assets	未分配資產					795
– Property, plant and equipment	– 物業、廠房及設備					2,379
– Right-of-use assets	– 使用權資產					987
– Trade and other receivables	– 貿易及其他應收款項					27,700
– Cash and cash equivalents	– 現金及現金等價物					
Total assets	資產總值					263,853
Liabilities	負債					
Segment liabilities	分部負債	50,431	60	6,574	378	57,443
Reconciliation:	對賬：					
Unallocated liabilities	未分配負債					1,571
– Trade and other payables	– 貿易及其他應付款項					2,483
– Lease liabilities	– 租賃負債					
Total liabilities	負債總額					61,497
Other segment information:	其他分部資料：					
Development costs capitalised	開發成本資本化	(40,858)	–	–	–	(40,858)

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10. SEGMENT REPORTING (continued)

(c) Geographical information

The following tables set out information about the geographical locations of (i) the Group's revenue from external customers and (ii) the Group's property, plant and equipment, right-of-use assets, intangible assets and goodwill ("specified non-current assets"). The geographical locations of revenue are based on the locations of customers and locations of services rendered. The geographical locations of the specified non-current assets are based on the physical locations of the assets, in the case of property, plant and equipment and right-of-use assets, and the locations of the operation to which they are allocated, in the case of intangible assets and goodwill.

10. 分部報告 (續)

(c) 地區資料

下表載列有關(i)本集團外界客戶的收入及(ii)本集團的物業、廠房及設備、使用權資產、無形資產及商譽(「特定非流動資產」)的地理位置資料。收入的地理位置乃以客戶的位置及提供服務的位置為基準。特定非流動資產的地理位置乃以資產的實際所在位置(就物業、廠房及設備以及使用權資產而言)及獲分配經營業務的位置(就無形資產及商譽而言)為基準。

		Six months ended 30 June 截至六月三十日止六個月	
		2026 二零二六年 HK\$'000 千港元 (Unaudited) (未經審核)	2025 二零二五年 HK\$'000 千港元 (Unaudited) (未經審核)
United States of America	美利堅合眾國	14,947	16,361
Hong Kong	香港	7,038	3,284
United Kingdom	英國	2,337	2,562
Brazil	巴西	1,624	1,804
Germany	德國	1,455	1,571
Canada	加拿大	1,122	1,253
Australia	澳洲	1,037	1,139
Japan	日本	1,003	1,352
Netherlands	荷蘭	637	643
Mainland China	中國內地	275	319
Others	其他	9,408	9,435
		40,883	39,723
		30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Specified non-current assets	特定非流動資產		
Hong Kong	香港	152,440	155,923
		152,440	155,923

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10. SEGMENT REPORTING (continued)

(d) Information about major customers

For the six months ended 30 June 2026, no individual customer contributes over 10% of the total revenue of the Group.

For the six months ended 30 June 2025, one customer of the Group's Corporate Management Solutions and I.T. Contract Services Business segment contributed approximately 11.5% of the total revenue of the Group.

11. RIGHT-OF-USE ASSETS

The Group leased various office premises and office equipment for its operation in prior periods. During the six months ended 30 June 2026, the Group did not enter into any new lease agreement. The Group made fixed monthly payments on usage of the premises and office equipment during the contract period.

The depreciation of right-of-use assets for the Period was approximately HK\$494,000 (2025: approximately HK\$374,000).

10. 分部報告 (續)

(d) 有關主要客戶的資料

截至二零二六年六月三十日止六個月，並無個別客戶貢獻本集團收益總額超過10%。

截至二零二五年六月三十日止六個月，本集團企業管理解決方案及資訊科技合約服務業務分部的一名客戶貢獻本集團收益總額的約11.5%。

11. 使用權資產

本集團於過往期間曾為其營運需要租用各類辦公場所及辦公設備。截至二零二六年六月三十日止六個月內，本集團並無訂立任何新租賃協議。本集團於合約期間內，就使用場所及辦公設備按月支付固定租金。

本期間的使用權資產折舊為約494,000港元（二零二五年：約374,000港元）。

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12. GOODWILL

12. 商譽

		Total 總計 HK\$'000 千港元
Cost	成本	
At 1 January 2025, 31 December 2025, 1 January 2026 and 30 June 2026	於二零二五年一月一日、 二零二五年十二月三十一日、 二零二六年一月一日及二零二六年六月三十日	778,575
Accumulated impairment losses	累計減值虧損	
At 1 January 2025	於二零二五年一月一日	736,050
Impairment loss recognised	確認減值虧損	4,100
At 31 December 2025 and 1 January 2026	於二零二五年十二月三十一日及 二零二六年一月一日	740,150
Impairment loss recognised	確認減值虧損	2,600
At 30 June 2026 (unaudited)	於二零二六年六月三十日 (未經審核)	742,750
Carrying amount	賬面值	
At 30 June 2026	於二零二六年六月三十日	35,825
At 31 December 2025	於二零二五年十二月三十一日	38,425

The carrying amount of goodwill comprised cash-generating units ("CGU") allocated to Software Business operated by Boom Max International Limited and its subsidiaries ("Boom Max Group") and Corporate Management Solutions and I.T. Contract Services Business operated by Wafer HK.

商譽的賬面價值包括分配至由Boom Max International Limited及其附屬公司(統稱「Boom Max集團」)經營的軟件業務現金產生單位(「現金產生單位」)，以及分配至由威發香港經營的企業管理解決方案及資訊科技合約服務業務的現金產生單位。

Impairment on goodwill

In accordance with HKAS 36 "Impairment of Assets", an impairment loss shall be recognised for the CGU if the recoverable amount of the CGU is less than the carrying amount of the CGU. The Group should conduct goodwill impairment review annually or more frequently if events or changes in circumstances indicate a potential impairment.

商譽減值

根據香港會計準則第36號「資產減值」，倘現金產生單位的可收回金額低於其賬面金額，則須就現金產生單位確認減值虧損。若出現事件或情況變動表明可能減值，本集團應每年或更為頻繁開展商譽減值審查。

The recoverable amounts of the CGU are the higher of the value in use ("VIU") and the fair value less costs of disposal ("FVLCD").

現金產生單位的可收回金額為使用價值(「使用價值」)與公平價值減出售成本(「公平價值減出售成本」)兩者的較高者。

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12. GOODWILL (continued)

Impairment on goodwill (continued)

During the Period, the performance of Wafer HK did not pick up as forecast, and this was considered as an indicator of potential impairment on the carrying amount of the goodwill of Wafer HK. Accordingly, the Company appointed an independent professional valuer in assisting on the valuation of the CGU in relation to Wafer HK as at 30 June 2026. The recoverable amount of the CGU of Wafer HK as at 30 June 2026 attributable to the Group was approximately HK\$2,790,000 which is lower than the carrying amount of this CGU attributable to the Group of approximately HK\$5,323,000. The CGU of Wafer HK has been reduced to its recoverable amount and an impairment loss of HK\$2,600,000 (during the year ended 31 December 2025: HK\$4,100,000) was recognised on goodwill. The impairment loss was included in other gains and losses.

The Group determined the recoverable amount of Wafer HK's CGU based on a FVLCD (31 December 2025: FVLCD). In determining the FVLCD of the CGU, market approach (level 3 fair value measurements has been adopted), which has adopted enterprise value to sales multiple in the valuation. Several companies with business scopes and operations similar to those of Wafer HK were adopted as comparable companies. The comparable companies were selected mainly with reference to the following selection criteria:

- (i) the comparable companies selected are principally engaged in Corporate Management Solutions and I.T. Contract Services Business in Hong Kong;
- (ii) the companies have sufficient listing and operating histories;
- (iii) the financial information of the companies is available to the public; and
- (iv) the share price of the comparable companies is available on the Stock Exchange.

Key assumptions used for FVLCD calculations for CGU of Wafer HK are as follows:

Price to sales multiple	價格比銷售倍數
Enterprise value to sales multiple	企業價值比銷售倍數
Discount for lack of marketability	缺乏市場流通性折讓
Control premium	控制權溢價

12. 商譽 (續)

商譽減值 (續)

於本期間，威發香港的表現不及預期，而此乃被視為威發香港商譽的賬面值潛在減值的跡象。因此，本公司已委任獨立專業估值師協助就二零二六年六月三十日之威發香港現金產生單位進行估值。於二零二六年六月三十日，本集團應佔威發香港現金產生單位的可收回金額約為2,790,000港元，較本集團應佔該現金產生單位賬面值約5,323,000港元為低。威發香港現金產生單位已減至其可收回金額，並已確認商譽減值虧損2,600,000港元(截至二零二五年十二月三十一日止年度：4,100,000港元)。減值虧損計入其他收益及虧損。

本集團根據公平價值減出售成本(二零二五年十二月三十一日：公平價值減出售成本)釐定威發香港現金產生單位的可收回金額。於釐定現金產生單位的公平價值減出售成本時，已採用市場法(第三級公平價值計量)，即於估值中使用企業價值比銷售倍數。採用數間業務範圍及營運與威發香港類似的公司作為可比公司。可比公司主要參考以下挑選標準進行挑選：

- (i) 選出的可比公司主要於香港從事企業管理解決方案及資訊科技合約服務業務；
- (ii) 該等公司擁有足夠的上市及經營歷史；
- (iii) 該等公司的財務資料可供公眾查閱；及
- (iv) 可比公司的股價可於聯交所上查閱。

威發香港各現金產生單位的公平價值減出售成本計算使用的主要假設如下：

30 June 2026 二零二六年 六月三十日	31 December 2025 二零二五年 十二月三十一日
N/A 不適用	0.8X
0.25X	0.57X
N/A 不適用	15.6%
N/A 不適用	25%

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13. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

13. 透過其他全面收益以公平價值列賬的金融資產

		30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Unlisted equity securities, at fair value	非上市股本證券的公平價值	-	1,648
Analysed as:	分析為以下項目：		
Non-current assets	非流動資產	-	1,648

As at 30 June 2026, the fair value of unlisted equity securities are estimated as HK\$Nil.

於二零二六年六月三十日，非上市股本證券的公平價值估計為零港元。

14. TRADE AND OTHER RECEIVABLES

14. 貿易及其他應收款項

		30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables	貿易應收款項	8,365	11,885
Less: Impairment loss allowance (Note (b))	減：減值虧損撥備 (附註(b))	(314)	(475)
		8,051	11,410
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	5,187	6,210
Amounts due from brokers	應收經紀款項	820	1,034
Amounts due from non-controlling interests of a subsidiary (Note (c))	應收一間附屬公司之非控股權益款項 (附註(c))	88	88
		14,146	18,742

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14. TRADE AND OTHER RECEIVABLES (continued)

(a) Ageing analysis of trade receivables

According to the credit rating of different customers and service providers, the Group normally allows credit periods ranging from 0 to 90 days (31 December 2025: 0 to 90 days) to its trade customers and service providers.

The ageing analysis of the Group's trade receivables (net of allowance for impairment loss) based on due date is as follows:

Not due	未逾期
Less than 1 month past due	逾期少於1個月
1 to 3 months past due	逾期1至3個月
More than 3 months but less than 12 months past due	逾期超過3個月但少於12個月
Over 12 months past due	逾期超過12個月

14. 貿易及其他應收款項 (續)

(a) 貿易應收款項的賬齡分析

根據不同客戶及服務供應商的信貸評級，本集團給予其貿易客戶及服務供應商的信貸期通常介乎0至90日（二零二五年十二月三十一日：0至90日）。

本集團的貿易應收款項（扣除減值虧損撥備）根據到期日的賬齡分析如下：

30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
6,480	8,267
111	406
1,383	2,717
45	–
32	20
1,571	3,143
8,051	11,410

(b) Impairment of trade receivables

The Group recognises a loss allowance for expected credit losses ("ECL") on trade and other receivables. The amount of ECL is updated at each reporting date to reflect the changes in credit risk since initial recognition of the respective financial instruments.

The ECL on trade receivables are estimated using a provision matrix based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

(b) 貿易應收款項的減值

本集團就貿易及其他應收款項確認預期信貸虧損（「預期信貸虧損」）之虧損撥備。預期信貸虧損金額於各報告日期更新，以反映有關金融工具的信貸風險自初始確認以來之變動。

貿易應收款項的預期信貸虧損乃根據本集團過往之信貸虧損經驗採用撥備矩陣估計，並就債務人獨有的因素、整體經濟狀況以及於報告日期對現行及預測經濟狀況發展方向的評估（包括金錢時間值（如適用））作出調整。

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14. TRADE AND OTHER RECEIVABLES (continued)

(c) Amounts due from non-controlling interests of a subsidiary

The amounts due are unsecured, interest free and with no fixed repayment terms.

14. 貿易及其他應收款項 (續)

(c) 應收一間附屬公司的非控股權益款項

有關款項為無抵押、免息且無固定還款期限。

15. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

15. 透過損益以公平價值列賬的金融資產

		30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Equity securities held for trading, at fair value, listed in Hong Kong	按公平價值計量於香港上市的 持作買賣股本證券	26,353	26,451
Unlisted equity securities	非上市股本證券	-	1
		26,353	26,452
Analysed as: Current assets	分析為以下項目： 流動資產	26,353	26,452

The investments represent listed and unlisted equity securities investments that offer the Group the opportunity for return through dividend income and fair value gains. They have no fixed maturity or coupon rate.

The fair value of listed securities traded in an active market are based on market prices at the end of reporting period.

The fair value of unlisted equity investment is HK\$Nil as no financial information of these unlisted securities could be obtained.

該等投資指透過股息收入及公平價值收益為本集團提供回報機會的上市及非上市股本證券投資，其並無固定到期日或息票率。

於活躍市場買賣的上市證券的公平價值乃根據於報告期末的市價計算。

由於未能取得該等非上市證券的財務資料，非上市股權投資的公平價值為零港元。

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16. TRADE AND OTHER PAYABLES

16. 貿易及其他應付款項

		30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	貿易應付款項	2,242	449
Accrued expenses and other payables	應計費用及其他應付款項	3,525	7,028
		5,767	7,477

The ageing analysis of trade payables, based on the date of receipt of goods/services, is as follows:

貿易應付款項根據收取貨品／服務日期的賬齡分析如下：

		30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Less than 3 months	少於3個月	2,038	57
More than 3 months but less than 12 months	超過3個月但少於12個月	204	392
		2,242	449

17. SHARE CAPITAL

17. 股本

		Nominal value per share 每股面值 HK\$ 港元	Number of shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
Authorised: Ordinary shares At 1 January 2025, 31 December 2025, 1 January 2026 and 30 June 2026 (Unaudited)	法定： 普通股 於二零二五年一月一日、 二零二五年十二月三十一日、 二零二六年一月一日及 二零二六年六月三十日 (未經審核)	0.01	80,000,000	800,000
Issued and fully paid: Ordinary shares At 1 January 2025, 31 December 2025, 1 January 2026 and 30 June 2026 (Unaudited)	已發行及繳足： 普通股 於二零二五年一月一日、 二零二五年十二月三十一日、 二零二六年一月一日及 二零二六年六月三十日 (未經審核)	0.01	444,448	4,444

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18. RESERVES

The amounts of the Group's reserves and the movements therein for the Period and the same period of the previous year are presented in the unaudited condensed consolidated statement of changes in equity.

19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

The carrying amounts of the Group's financial assets and financial liabilities as reflected in the unaudited condensed consolidated statement of financial position approximate their respective fair values.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following disclosures of fair value measurements use a fair value hierarchy that categorises into three levels the inputs to valuation techniques used to measure fair value:

Level 1 inputs: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date.

Level 2 inputs: inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs: unobservable inputs for the asset or liability.

The Group's policy is to recognise transfers into and transfers out of any of the three levels as of the date of the event or change in circumstances that caused the transfer.

There were no transfers between level 1, 2 and 3 during the Period.

18. 儲備

本集團於本期間及去年同期的儲備金額及變動於未經審核簡明綜合權益變動表列報。

19. 金融工具的公平價值計量

未經審核簡明綜合財務狀況表所述的本集團金融資產及金融負債的賬面值與其各自的公平價值相若。

公平價值指市場參與者之間於計量日期在有序交易中出售資產將收取或轉讓負債將支付的價格。下文披露使用公平價值等級計量的公平價值，用作計量公平價值的估值方法輸入數據據此分為三個級別：

第一級 本集團可於計量日期評估相同
輸入數據： 資產或負債的活躍市場報價（未經調整）。

第二級 直接或間接的資產或負債可觀
輸入數據： 察輸入數據，而非第一級所包括的報價。

第三級 資產或負債的不可觀察輸入數
輸入數據： 據。

本集團的政策為確認截至導致轉撥的事件或情況變動日期任何三個級別轉入及轉出情況。

於本期間，第一級、第二級與第三級之間並無轉移。

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

The following table shows the carrying amounts and fair value of financial assets, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

(a) Disclosures of levels in fair value hierarchy at 30 June 2026 and 31 December 2025:

19. 金融工具的公平價值計量 (續)

下表列示金融資產的賬面值及公平價值 (包括其公平價值等級)。倘並非按公平價值計量的金融資產及金融負債的賬面值與公平價值合理相若，則不包括有關的公平價值資料。

(a) 於二零二六年六月三十日及二零二五年十二月三十一日的公平價值等級披露：

Description	詳情	Fair value measurement using: 公平價值計量所用等級：			Total 總計
		Level 1 第一級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 2 第二級 HK\$'000 千港元 (Unaudited) (未經審核)	Level 3 第三級 HK\$'000 千港元 (Unaudited) (未經審核)	30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)
Recurring fair value measurement:	經常性公平價值計量：				
Financial assets	金融資產				
Financial assets at FVTPL	透過損益以公平價值列賬的 金融資產				
Listed equity securities	上市股本證券	26,353	-	-	26,353
Unlisted equity securities	非上市股本證券	-	-	-	-
Financial assets at FVTOCI	透過其他全面收益以公平價值列賬的 金融資產				
Unlisted equity securities	非上市股本證券	-	-	-	-
Total	總計	26,353	-	-	26,353
Description	詳情	Fair value measurement using: 公平價值計量所用等級：			Total 總計
		Level 1 第一級 HK\$'000 千港元 (Audited) (經審核)	Level 2 第二級 HK\$'000 千港元 (Audited) (經審核)	Level 3 第三級 HK\$'000 千港元 (Audited) (經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Recurring fair value measurement:	經常性公平價值計量：				
Financial assets	金融資產				
Financial assets at FVTPL	透過損益以公平價值列賬的 金融資產				
Listed equity securities	上市股本證券	26,191	-	260	26,451
Unlisted equity securities	非上市股本證券	-	-	1	1
Financial assets at FVTOCI	透過其他全面收益以公平價值列賬的 金融資產				
Unlisted equity securities	非上市股本證券	-	-	1,648	1,648
Total	總計	26,191	-	1,909	28,100

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (b) Reconciliation of assets measured at fair value based on level 3 at 30 June 2026 and 31 December 2025:

At 1 January 2026	於二零二六年一月一日
Total losses recognised	於下列項目確認的虧損總額
– in profit or loss ^(#)	– 損益 ^(#)
– in other comprehensive income	– 其他全面收益
At 30 June 2026	於二零二六年六月三十日

^(#) Included in other gains and (losses)

During the Period, one of the listed equity securities investments under Financial Asset at FVTPL was delisted on the Stock Exchange and was classified as unlisted equity investment.

19. 金融工具的公平價值計量 (續)

- (b) 於二零二六年六月三十日及二零二五年十二月三十一日根據第三級按公平價值計量的資產對賬：

30 June 2026 二零二六年六月三十日	Financial assets at FVTPL
Financial assets at FVTOCI 透過其他全面收益以公平價值列賬的金融資產 Unlisted equity securities 非上市股本證券	Financial assets at FVTPL 透過損益以公平價值列賬的金融資產 Unlisted equity securities 非上市股本證券
HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
1,648	261
–	(261)
(1,648)	–
–	–

^(#) 計入其他收益及(虧損)

於本期間，透過損益以公平價值列賬的金融資產項下其中一項上市股本證券投資於聯交所退市，並歸類為非上市股本投資。

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (b) Reconciliation of assets measured at fair value based on level 3 at 30 June 2026 and 31 December 2025: (continued)

At 1 January 2025	於二零二五年一月一日
Total losses recognised	於下列項目確認的虧損總額
– in profit or loss ^(#)	– 損益 ^(#)
– in other comprehensive income	– 其他全面收益
At 31 December 2025	於二零二五年十二月三十一日

^(#) Included in other gains and (losses)

The total gains/(losses) recognised in other comprehensive income are presented in fair value changes on financial assets at FVTOCI in the unaudited condensed consolidated statement of profit or loss and other comprehensive income.

The total gains/(losses) recognised in profit or loss including those for assets held at the end of reporting periods are presented in “Other income and other gains and losses” in the unaudited condensed consolidated statement of profit or loss.

19. 金融工具的公平價值計量 (續)

- (b) 於二零二六年六月三十日及二零二五年十二月三十一日根據第三級按公平價值計量的資產對賬：(續)

31 December 2025 二零二五年十二月三十一日		
Financial assets at FVTOCI 透過其他全面收益以公平價值列賬的金融資產 Unlisted equity securities 非上市股本證券	Financial assets at FVTPL 透過損益以公平價值列賬的金融資產 Listed equity securities 上市股本證券	Unlisted equity securities 非上市股本證券
HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)	HK\$'000 千港元 (Audited) (經審核)
1,067	4,476	1
–	(4,216)	–
581	–	–
1,648	260	1

^(#) 計入其他收益及(虧損)

於其他全面收益確認的收益／(虧損)總額於未經審核簡明綜合損益及其他全面收益表中以透過其他全面收益以公平價值列賬的金融資產公平價值變動呈列。

於損益確認的收益／(虧損)總額包括於報告期末所持資產，並於未經審核簡明綜合損益表中以「其他收入以及其他收益及虧損」呈列。

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2026 and 31 December 2025:

The Group's management is responsible for the fair value measurements of assets and liabilities required for financial reporting purposes, including level 3 fair value measurements. The management reviews the fair value measurements at least once a year.

As at 31 December 2025, the fair value of level 3 measurements were determined by independent external valuation. Group experts with the recognised professional qualifications and relevant experience in the valuation of relevant asset to perform the fair value assessments.

Key unobservable inputs used in level 3 fair value measurements are mainly:

- expected volatility (estimated based on historical volatility)
- dividend yield (estimated based on no dividends will be paid in the near future)
- discount for lack of marketability ("DLOM") ("liquidity discount")
- price-to-book multiple

As at 30 June 2026, the Group assessed the fair value of all unlisted investments classified as level 3 fair value measurements and concluded that their fair value are HK\$Nil.

19. 金融工具的公平價值計量 (續)

- (c) 披露本集團於二零二六年六月三十日及二零二五年十二月三十一日所用估值程序、估值技術及公平價值計量所用輸入數據：

本集團管理層負責就財務報告進行所需資產及負債的公平價值計量 (包括第三級公平價值計量)。管理層每年至少一次檢討公平價值計量。

於二零二五年十二月三十一日，第三級公平價值計量乃由獨立外部估值釐定。負責進行公平價值評估的集團專家均具備公認的專業資格，並在相關資產估值方面擁有相關經驗。

第三級公平價值計量所用主要不可觀察輸入數據主要包括：

- 預期波幅 (根據歷史波幅估計)
- 股息率 (根據不久將來不會派付股息估計)
- 缺乏市場流通性折讓 (「缺乏市場流通性折讓」) (「流動性折現率」)
- 市價對賬面值倍數

於二零二六年六月三十日，本集團對所有分類為第三級公平價值計量的非上市投資進行公平價值評估，並認為其公平價值為零港元。

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19. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS (continued)

- (c) Disclosure of valuation process used by the Group and valuation techniques and inputs used in fair value measurements at 30 June 2026 and 31 December 2025: (continued)

Level 3 fair value measurements (continued)

Description	Valuation technique	Inputs	Range	Effect on fair value for increase of inputs 輸入數據增加對公平價值的影響	Carrying Amount as at 31 December 2025 於二零二五年十二月三十一日的賬面值 HK\$'000 千港元 (Audited) (經審核)	Fair value as at 31 December 2025 於二零二五年十二月三十一日的公平價值 HK\$'000 千港元 (Audited) (經審核)
Financial assets at FVTPL 透過損益以公平價值列賬的金融資產						
– Listed equity securities – 上市股本證券	Market approach 市場法	Price-to-book multiple Liquidity discount 市價對賬面值倍數 流動性折現率	0.36X 15.6% 0.36倍 15.6%	Increase Decrease 增加 減少	260	260
– Unlisted equity securities – 非上市股本證券	Index return method 指數回報法	Share price Return on relevant market index Liquidity discount 股價 相關市場指數回報 流動性折現率	HK\$0.167 42.43% 40% 0.167港元 42.43% 40%	Increase Increase Decrease 增加 增加 減少	1	1
Financial assets at FVTOCI 透過其他全面收益以公平價值列賬的金融資產						
– Unlisted equity securities – 非上市股本證券	Index return method 指數回報法	Share price Return on relevant market index Liquidity discount 股價 相關市場指數回報 流動性折現率	HK\$0.167 42.43% 40% 0.167港元 42.43% 40%	Increase Increase Decrease 增加 增加 減少	1,648	1,648

19. 金融工具的公平價值計量 (續)

- (c) 披露本集團於二零二六年六月三十日及二零二五年十二月三十一日所用估值程序、估值技術及公平價值計量所用輸入數據：(續)

第三級公平價值計量 (續)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

For the six months ended 30 June 2026
(Expressed in Hong Kong dollars)

截至二零二六年六月三十日止六個月
(以港元列示)

20. CAPITAL COMMITMENTS

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

20. 資本承擔

於報告期末的資本承擔如下：

	30 June 2026 二零二六年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2025 二零二五年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Contracted but not provided for: – development costs for intangible assets		
已訂約但未撥備： — 無形資產的開發成本	20,246	–
	20,246	–

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW

Software Business

During the Period, the Software Business of the Group recorded a revenue of approximately HK\$33,973,000 (2025: approximately HK\$36,576,000). The segment profit of this business for the Period was approximately HK\$3,336,000 (2025: approximately HK\$5,513,000), representing a decrease of approximately 39.5% as compared to that of the corresponding period in 2025.

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

Product innovation continues to be the main focus of the Boom Max Group. As the Group continues to invest in its research and development team, it aims to provide seamless and safe computer experience to its software users through strengthening its capability in network security, building software products and marketing channels. Further, security defense and computer optimisation continue to be a key focus of our product development team. During the Period, the Boom Max Group revamped some of its software products. New versions of software products featuring software updates and hard drive optimisation are expected to be launched in late 2026.

During the Period, the Boom Max Group continued to build and reinforce its sales and distribution channels, including the implementation of digital marketing campaigns. Apart from strengthening its customer base in traditional markets, the Group will continue to explore business opportunities and expand its distribution channels in the emerging markets such as countries in the Asia-Pacific region. In addition, our software products are available at www.iobit.com, or other software downloading directory websites and affiliated websites. New versions of our software products are available for downloading on the website in different languages, such as English, Spanish, French, Chinese and Dutch. For the Period, according to the internal sales data of the Boom Max Group, its products had more than 13 million new users in total, including new non-paying and active paying users (i.e. users who had subscribed product at least once during the Period).

業務回顧

軟件業務

於本期間，本集團的軟件業務錄得收入約33,973,000港元（二零二五年：約36,576,000港元）。此業務於本期間的分部溢利為約3,336,000港元（二零二五年：約5,513,000港元），較二零二五年同期減少約39.5%。

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

Boom Max集團一直著重於產品創新。隨著本集團持續投資我們的研發團隊，其通過加強其網絡安全的能力、建設軟件產品及營銷渠道，旨在為其軟件用戶提供無縫、安全的電腦體驗。此外，我們的產品開發團隊繼續將主要重點放在安全防禦及電腦優化上。於本期間，Boom Max集團對其部分軟件產品進行了升級。新版軟件產品的特色為軟件更新及硬件驅動優化，預期將於二零二六年年末推出。

於本期間，Boom Max集團繼續建立及加強其銷售及分銷渠道（包括開展數字營銷活動）。除鞏固其於傳統市場的客戶基礎外，本集團將繼續在亞太地區國家等新興市場探索業務機會及拓展其分銷渠道。此外，我們的軟件產品可從www.iobit.com或其他軟件下載目錄網站及聯盟網站下載。網站以英文、西班牙語、法語、中文及荷蘭語等不同語言提供軟件產品的最新版本供下載。於本期間，根據Boom Max集團的內部銷售數據，其產品新用戶總數超過13,000,000名，包括新的非付費用戶及活躍付費用戶（指於本期間最少訂購一次產品的用戶）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

In recent years, the changes in customer behaviours of computer users, fierce competition in the I.T. industry, inflation concerns and geopolitical pressure have posed uncertainties to the overall economic activities and this segment. It is hard to quantify the relevant impacts on this segment. Looking ahead, the Boom Max Group will continue to focus on exploring new technological applications in this realm and enhancing its software products. Moreover, it will closely cooperate with local dealers and affiliates in order to strengthen and expand the sales and distribution channels.

Corporate Management Solutions and I.T. Contract Services Business

During the Period, revenue derived from this business segment was approximately HK\$6,910,000 (2025: approximately HK\$3,147,000). This business segment recorded a loss of approximately HK\$3,116,000 for the Period (2025: approximately HK\$3,248,000) which was primarily attributable to the keen competition in the I.T. industry and the impairment loss on goodwill of HK\$2,600,000 (2025: HK\$2,300,000).

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

During the Period, the market condition of this business segment remained challenging due to the severe competition in the I.T. industry in Hong Kong. The Group will endeavour to keep enhancing its competitiveness, boosting its technological capability, maintaining its service quality standards, and actively bidding for government and corporate contract projects, so as to overcome the challenges in the industry and improve the financial performance of this segment. To further expand this business segment, the Group may consider expanding into new markets or business areas, including enterprise solutions, I.T. contract services, and artificial intelligence related businesses.

B2C Online Sales Platform and B2B Product Trading Business

During the Period, no revenue was derived from the business-to-customer online sales platform and business-to-business product trading business ("B2C Online Sales Platform and B2B Product Trading Business") (2025: HK\$Nil). The segment loss of this business for the Period was approximately HK\$304,000 (2025: approximately HK\$405,000).

The Group is committed to enhancing the lifestyle of its customers through developing online and offline sales channels to offer quality products to customers around the world.

Looking forward, while maintaining an appropriate balance of risks and opportunities, the Board will continue to pay close attention to the prospect and keep exploring new opportunities of this business segment.

近年來，電腦用戶消費行為的變化、資訊科技行業的激烈競爭、對通貨膨脹的擔憂、地緣政治壓力給整體經濟活動及此分部帶來不確定性。很難量化對此分部的相關影響。展望未來，Boom Max集團將繼續專注於探索此新技術應用領域及改善其軟件產品。此外，其將與當地經銷商及聯營公司緊密合作，加強及拓展其銷售及分銷渠道。

企業管理解決方案及資訊科技合約服務業務

於本期間，來自此業務分部的收入約為6,910,000港元（二零二五年：約3,147,000港元）。此業務分部於本期間錄得虧損約3,116,000港元（二零二五年：約3,248,000港元），乃主要由於資訊科技行業競爭激烈及商譽減值虧損2,600,000港元（二零二五年：2,300,000港元）所致。

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

於本期間，由於香港資訊科技行業競爭激烈，此業務分部面臨的市場環境仍具挑戰。本集團將致力於提升競爭力，加強技術能力，維持服務質量標準，並積極爭取政府及企業項目，以應對行業挑戰並改善該業務分部的財務表現。為進一步擴展此業務分部，本集團可能會考慮拓展至新市場或業務領域，包括企業解決方案、資訊科技合約服務，以及人工智能相關業務。

B2C網上銷售平台及B2B產品貿易業務

於本期間，企業對消費者網上銷售平台及企業對企業產品貿易業務（「B2C網上銷售平台及B2B產品貿易業務」）並無產生收入（二零二五年：零港元）。此業務於本期間的分部虧損約為304,000港元（二零二五年：約405,000港元）。

本集團致力通過發展線上及線下銷售渠道，為全球客戶提供優質產品，以改善其客戶的生活方式。

展望未來，在適當平衡風險與機遇的同時，董事會將繼續密切關注此業務分部的前景，並不斷探索新的機遇。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Securities Investment Business

During the Period, this business segment recorded a segment profit of approximately HK\$992,000 (2025: loss of approximately HK\$536,000). Such turnaround from a loss to a profit was primarily attributable to the net realised and unrealised gain on financial assets at fair value through profit or loss ("FVTPL Financial Assets") of approximately HK\$978,000 for the Period (2025: loss of approximately HK\$541,000).

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

As at 30 June 2026, fair value of the FVTPL Financial Assets and financial assets at fair value through other comprehensive income ("FVTOCI Financial Assets") of the Group were approximately HK\$26,353,000 (31 December 2025: approximately HK\$26,452,000) and HK\$Nil (31 December 2025: approximately HK\$1,648,000) respectively, consisting of 12 (31 December 2025: 12) investment items, ten of which were shares listed on the Stock Exchange, the remaining are shares of two unlisted companies. As at 30 June 2026, the fair value of each of the FVTPL Financial Assets and the FVTOCI Financial Assets was less than 5% of the Group's total assets.

FINANCIAL REVIEW

Revenue

During the Period, the revenue of the Group was approximately HK\$40,883,000, representing an increase of approximately 2.9% as compared to the revenue of approximately HK\$39,723,000 for the corresponding period in 2025. The revenue of the Group for the Period comprised by the revenue of (i) the Software Business of approximately HK\$33,973,000; and (ii) the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$6,910,000.

Gross Profit

Gross profit of the Group for the Period decreased by approximately 5.4% to approximately HK\$28,764,000 for the Period from approximately HK\$30,411,000 for the corresponding period in 2025.

Finance Costs

The finance costs of the Group were approximately HK\$54,000 for the Period, representing an increase of approximately 86.2% from approximately HK\$29,000 for the corresponding period in 2025.

證券投資業務

於本期間，此業務分部錄得分部溢利約992,000港元（二零二五年：虧損約536,000港元）。轉虧為盈乃主要由於本期間透過損益以公平價值列賬的金融資產（「透過損益以公平價值列賬的金融資產」）的已變現及未變現收益淨額約978,000港元（二零二五年：虧損約541,000港元）。

全球地緣政治局勢緊張及政府政策變動預計將給香港金融市場帶來波動。同時，本集團將繼續探尋潛在投資機會，並密切監察香港金融市場情況及證券投資業務的表現。

於二零二六年六月三十日，本集團透過損益以公平價值列賬的金融資產及透過其他全面收益以公平價值列賬的金融資產（「透過其他全面收益以公平價值列賬的金融資產」）的公平價值分別約為26,353,000港元（二零二五年十二月三十一日：約26,452,000港元）及零港元（二零二五年十二月三十一日：約1,648,000港元），其由12個（二零二五年十二月三十一日：12個）投資項目組成，其中十個項目為於聯交所上市的股份，而其餘則為兩間非上市公司股份。於二零二六年六月三十日，透過損益以公平價值列賬的金融資產及透過其他全面收益以公平價值列賬的金融資產的公平價值均佔本集團資產總值不足5%。

財務回顧

收入

於本期間，本集團的收入約為40,883,000港元，較二零二五年同期收入約39,723,000港元增加約2.9%。本期間本集團的收入由以下各項的收入組成：(i)來自軟件業務收入約33,973,000港元；及(ii)來自企業管理解決方案及資訊科技合約服務業務收入約6,910,000港元。

毛利

本集團的毛利由二零二五年同期約30,411,000港元減少約5.4%至本期間約28,764,000港元。

融資成本

於本期間，本集團的融資成本約為54,000港元，較二零二五年同期約29,000港元增加約86.2%。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Loss for the Period

The Group recorded a net loss of approximately HK\$6,508,000 for the Period (2025: approximately HK\$6,286,000). The net loss for the Period was mainly the combined effects of (i) segment profit of the Software Business of approximately HK\$3,336,000 (2025: approximately HK\$5,513,000); (ii) segment profit of the Securities Investment Business of approximately HK\$992,000 (2025: loss of approximately HK\$536,000) which was primarily attributable to the net realised and unrealised gain on financial assets at fair value through profit or loss of approximately HK\$978,000 for the Period (2025: loss of approximately HK\$541,000); (iii) segment loss of the Corporate Management Solutions and I.T. Contract Services Business of approximately HK\$3,116,000 (2025: approximately HK\$3,248,000) which was primarily attributable to the keen competition in the I.T. industry and the impairment loss on goodwill of HK\$2,600,000 (2025: HK\$2,300,000); (iv) segment loss of the B2C Online Sales Platform and B2B Product Trading Business of approximately HK\$304,000 (2025: approximately HK\$405,000); and (v) a slight increase in other corporate expenses to approximately HK\$7,571,000 incurred during the Period (2025: approximately HK\$7,310,000).

The net loss attributable to owners of the Company was approximately HK\$7,028,000 for the Period as compared with the net loss attributable to owners of the Company of approximately HK\$7,420,000 for the corresponding period in 2025.

Liquidity, Financial Resources and Capital Structure

As at 30 June 2026, the Group had cash and cash equivalents and pledged bank deposits of approximately HK\$59,572,000 (31 December 2025: approximately HK\$61,075,000) in aggregate, which were principally denominated in United States dollars, Hong Kong dollars and Renminbi (31 December 2025: United States dollars, Hong Kong dollars and Renminbi). During the Period, the Group generally financed its operations with internal resources and there was no significant change in its capital structure.

As at 30 June 2026 and 31 December 2025, the Group did not have any loan from financial institution.

Gearing Ratio

As at 30 June 2026, the Group had total assets amounting to approximately HK\$252,541,000 (31 December 2025: approximately HK\$263,853,000) and total liabilities of approximately HK\$58,373,000 (31 December 2025: approximately HK\$61,497,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was approximately 23.1% as at 30 June 2026 (31 December 2025: approximately 23.3%).

Dividend

The Board does not recommend any payment of interim dividend for the Period (2025: Nil).

本期間虧損

於本期間，本集團錄得虧損淨額約6,508,000港元（二零二五年：約6,286,000港元）。於本期間錄得虧損淨額主要歸因於以下各項的綜合影響：(i)軟件業務錄得分部溢利約3,336,000港元（二零二五年：約5,513,000港元）；(ii)證券投資業務錄得分部溢利約992,000港元（二零二五年：虧損約536,000港元），其乃主要由於本期間透過損益以公平價值列賬的金融資產所產生的已變現及未變現淨收益約978,000港元（二零二五年：虧損約541,000港元）；(iii)企業管理解決方案及資訊科技合約服務業務錄得分部虧損約3,116,000港元（二零二五年：約3,248,000港元），其乃主要由於資訊科技行業競爭激烈以及商譽減值虧損2,600,000港元（二零二五年：2,300,000港元）；(iv)B2C網上銷售平台及B2B產品貿易業務錄得分部虧損約304,000港元（二零二五年：約405,000港元）；及(v)本期間產生的其他企業開支輕微增加至約7,571,000港元（二零二五年：約7,310,000港元）。

於本期間，本公司擁有人應佔虧損淨額約為7,028,000港元，而二零二五年同期本公司擁有人應佔虧損淨額則約為7,420,000港元。

流動資金、財務資源及資本架構

於二零二六年六月三十日，本集團的現金及現金等價物以及已抵押銀行存款合共約為59,572,000港元（二零二五年十二月三十一日：約61,075,000港元），主要以美元、港元及人民幣（二零二五年十二月三十一日：美元、港元及人民幣）列值。於本期間，本集團一般以內部資源為其營運撥資，而本集團之資本架構概無重大變動。

於二零二六年六月三十日及二零二五年十二月三十一日，本集團並無來自金融機構的任何貸款。

資產負債比率

於二零二六年六月三十日，本集團的資產總值約為252,541,000港元（二零二五年十二月三十一日：約263,853,000港元），而負債總額則約為58,373,000港元（二零二五年十二月三十一日：約61,497,000港元）。本集團於二零二六年六月三十日的資產負債比率（即負債總額除以資產總值）約為23.1%（二零二五年十二月三十一日：約23.3%）。

股息

董事會並不建議派付本期間的任何中期股息（二零二五年：無）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Charges on the Group's Assets

As at 30 June 2026, the Group pledged bank deposits of approximately US\$83,000 (equivalent to approximately HK\$647,000) (31 December 2025: approximately US\$83,000 (equivalent to approximately HK\$646,000)) for securing banking facilities of HK\$500,000 (31 December 2025: HK\$500,000) granted to the Group. The pledged bank deposits were denominated in United States dollars with a term of six months at fixed interest rate of 0.175% (31 December 2025: 0.425%) per annum.

As at 30 June 2026, the Group had undrawn banking facilities of approximately HK\$254,000 (31 December 2025: approximately HK\$286,000).

As at 30 June 2026 and 31 December 2025, the Group did not hold any margin trading account.

RISK FACTORS

Foreign Exchange Exposure

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

Financial Risk

The total assets of the Group were approximately HK\$252,541,000 as at 30 June 2026, which mainly comprised the FVTPL Financial Assets of approximately HK\$26,353,000, goodwill of approximately HK\$35,825,000 and intangible assets of approximately HK\$114,095,000. The Group's FVTOCI Financial Assets and FVTPL Financial Assets are measured at fair value at the end of each reporting period. Therefore, the Group is exposed to equity security price risk due to fluctuation of the fair value of the FVTOCI Financial Assets and the FVTPL Financial Assets. The Directors regularly review exposure of the Group's FVTOCI Financial Assets and FVTPL Financial Assets to equity security price risk. Moreover, the Directors closely monitor the financial performance and operation of cash generating units containing goodwill and intangible assets, and conduct impairment review on goodwill and intangible assets annually and more frequently should there be any unforeseeable events or changes in circumstances pointing to potential impairment.

本集團資產抵押

於二零二六年六月三十日，本集團的已抵押銀行存款約83,000美元（相當於約647,000港元）（二零二五年十二月三十一日：約83,000美元（相當於約646,000港元））作為本集團獲授500,000港元（二零二五年十二月三十一日：500,000港元）銀行融資的抵押。有關已抵押銀行存款以美元列值，為期六個月，按固定年利率0.175厘（二零二五年十二月三十一日：0.425厘）計息。

於二零二六年六月三十日，本集團有未提取銀行融資約254,000港元（二零二五年十二月三十一日：約286,000港元）。

於二零二六年六月三十日及二零二五年十二月三十一日，本集團並無持有任何保證金貿易賬戶。

風險因素

外匯風險

於本期間，本集團的業務活動主要以港元、美元及人民幣列值。美元為本集團的主要交易貨幣。由於港元仍在既定範圍內與美元掛鈎，故在兌換美元上本集團並無承受任何重大外匯風險。本集團概無訂立任何外匯合約作為對沖措施。董事認為，本集團並無承受任何重大外匯風險。儘管存在上述情況，本集團仍繼續透過密切監察匯率走勢管理兌換其他貨幣的外幣風險，並可能於適當情況下利用對沖衍生工具（如外幣遠期合約）。

財務風險

本集團於二零二六年六月三十日的總資產約252,541,000港元，主要包括透過損益以公平價值列賬的金融資產約26,353,000港元、商譽約35,825,000港元及無形資產約114,095,000港元。本集團透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產按於各報告期末的公平價值計量。因此，本集團由於透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產的公平價值波動而承受股本證券價格風險。董事定期檢討本集團透過其他全面收益以公平價值列賬的金融資產及透過損益以公平價值列賬的金融資產的股本證券價格風險。此外，董事密切監察各包含商譽及無形資產的現金產生單位之財務表現及營運，且每年進行商譽及無形資產減值檢討，及倘任何未可預見的事件或環境變化導致潛在減值時更頻密進行。

MANAGEMENT DISCUSSION AND ANALYSIS

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Operation Risk

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

Credit Risk

The Group is exposed to credit risk mainly attributable to its trade and other receivables. As at 30 June 2026, the trade and other receivables of the Group were approximately HK\$14,146,000. During the Period, due to the unstable economic environment caused by the socio-political uncertainties, the chance of default in payment may inevitably be higher than expected. To minimise credit risk, the Directors continue to closely monitor the overall level of credit exposure, whereas the management is responsible for determining credit approvals and monitoring the implementation of collection procedure to ensure follow-up actions are taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of a reporting period to ensure adequate impairment losses are made for irrecoverable amounts.

TREASURY POLICY

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

MATERIAL TRANSACTION

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

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2026, the Group had 21 employees (31 December 2025: 21 employees). The Group's remuneration policy emphasises equality, motivation and performance of the employees, with a principle to strengthen its competitiveness in the market and comply with statutory requirements of Hong Kong. Remuneration packages are generally reviewed annually. Apart from salary payments, other staff benefits include provident fund contributions, medical insurance coverage and discretionary performance-related bonuses. The Group also has a share option scheme in place to reward and motivate employees. Details of the share option scheme of the Company are set out in the section headed "Other Information – Share Option Scheme" in this report.

營運風險

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

信貸風險

本集團面臨之信貸風險乃主要由於其貿易及其他應收款項所致。於二零二六年六月三十日，本集團的貿易及其他應收款項約為14,146,000港元。於本期間，由於社會政治不確定因素導致經濟環境不穩定，出現拖欠付款的可能性難免會高於預期。為盡量降低信貸風險，董事繼續密切監控所面臨信貸風險的整體水平，管理層則負責釐定信貸審批及監察落實收款程序，以確保採取跟進行動收回逾期債項。此外，本集團於報告期末審閱各筆個別貿易債項的可收回金額，以確保就不可收回金額作出足夠減值虧損。

庫務政策

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

重大交易

本集團於本期間內並無任何重大收購或出售事項。

僱員及薪酬政策

於二零二六年六月三十日，本集團聘用21名僱員（二零二五年十二月三十一日：21名僱員）。本集團乃以平等、激勵及僱員績效為導向制定薪酬政策，以提升市場競爭力為原則並遵守香港法例規定。薪酬待遇通常每年檢討。除薪金付款外，其他員工福利包括公積金供款、醫療保險及與表現掛鈎之酌情花紅。本集團亦設有購股權計劃以獎勵及激勵僱員。有關本公司購股權計劃的詳情載於本報告「其他資料－購股權計劃」一節。

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CONTINGENT LIABILITIES

As at 30 June 2026, the Group did not have any significant contingent liabilities (31 December 2025: Nil).

CAPITAL COMMITMENTS

As at 30 June 2026, the capital commitments contracted but not provided for the development costs of intangible assets were approximately HK\$20,246,000 (31 December 2025: HK\$Nil). Please refer to Note 20 to the unaudited condensed consolidated financial statements contained in this report for details.

OUTLOOK

Looking ahead, the market environment will continue to remain challenging. The Group will continue to maximise its strengths, enhance its professionalism, and create effective strategic plans in order to achieve resilient financial performance.

The Board considers that the Software Business will continue to be one of the principal sources of income of the Group in future. Riding the tide of the evolving I.T. industry, the Group will closely monitor the I.T. trend, develop and improve its diverse PC performance optimization and anti-virus softwares, increase the variety of the products of the Software Business, focus on developing new technologies and exploring brand new realms, as well as nurture potential business drivers.

Other than giving major attention to the Software Business, the Group will also continue to pursue business diversification, assess at appropriate time the gain and growth prospects of different business segments, allocate resources flexibly to business segments with high operational efficiency and sustainable development. In particular, to further expand its Corporate Management Solutions and I.T. Contract Services Business, the Group may consider expanding into new markets or business areas, including enterprise solutions, I.T. contract services, and artificial intelligence related businesses. The Group will capitalize on its strong business foundation and extensive business scope to actively explore suitable investment opportunities, so as to generate more lucrative investment returns for shareholders of the Company ("Shareholders").

或然負債

於二零二六年六月三十日，本集團並無任何重大或然負債（二零二五年十二月三十一日：無）。

資本承擔

於二零二六年六月三十日，就無形資產的開發成本之已訂約但未撥備的資本承擔約為20,246,000港元（二零二五年十二月三十一日：零港元）。詳情請參閱本報告所載之未經審核簡明綜合財務報表附註20。

前景

展望未來，市場環境將持續充滿挑戰。本集團將繼續發揮自身優勢、提升專業水平，並制定有效的戰略計劃，以實現穩健的財務表現。

董事會認為，軟件業務將繼續成為本集團未來主要收入來源之一。順應不斷演變的資訊科技行業趨勢，本集團將密切關注資訊科技動向，開發及改善各類個人電腦效能提升及防毒軟件，增加軟件業務的產品種類，專注於開發新技術及開拓嶄新領域，並培育具潛力的業務驅動力。

除聚焦於軟件業務外，本集團亦將繼續推動業務多元化，於適當時候評估各業務分部的收益及增長前景，將資源靈活分配予營運效率高且具可持續發展潛力的業務分部。具體而言，為進一步擴展其企業管理解決方案及資訊科技合約服務業務，本集團可能會考慮拓展至新市場或業務領域，包括企業解決方案、資訊科技合約服務，以及人工智能相關業務。本集團將憑藉其穩固的業務基礎及廣泛的業務範圍，積極尋求合適的投資機會，為本公司股東（「股東」）創造更豐厚的投資回報。

OTHER INFORMATION 其他資料

DEALINGS FOR SECURITIES TRANSACTIONS BY DIRECTORS

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

DIRECTORS' INTERESTS IN CONTRACTS OR ARRANGEMENTS

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

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

As at 30 June 2026, the interests or short positions of the Directors and the chief executive of the Company in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO") (Chapter 571 of the Laws of Hong Kong) as recorded in the register required to be kept under section 352 of the SFO, or otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules, were as follows:

董事進行證券交易

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

董事於合約或安排的權益

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

董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債券的權益或淡倉

於二零二六年六月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份或債券中擁有根據證券及期貨條例第352條須記錄於所存置登記冊內的權益或淡倉，或根據GEM上市規則第5.46條所述有關董事進行交易的規定標準須另行知會本公司及聯交所的權益或淡倉如下：

OTHER INFORMATION 其他資料

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

於本公司普通股（「股份」）及相關股份的好倉

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

Notes:

附註：

1. “L” denotes a long position.
2. The total number of 444,448,237 Shares in issue as at 30 June 2026 has been used for the calculation of the approximate percentage.

1. 「L」代表好倉。
2. 概約百分比按於二零二六年六月三十日的已發行股份總數444,448,237股計算。

Save as disclosed above, as at 30 June 2026, neither the Directors nor chief executive of the Company had or was deemed to have any interests or short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO, or otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rule 5.46 of the GEM Listing Rules.

除上文披露者外，於二零二六年六月三十日，董事或本公司主要行政人員概無於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份及債券中，擁有或被視作擁有根據證券及期貨條例第352條須記錄於所存置登記冊內的權益或淡倉，或根據GEM上市規則第5.46條所述有關董事進行交易的規定標準須另行知會本公司及聯交所的權益或淡倉。

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

董事及主要行政人員收購股份或債務證券的權利

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

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

OTHER INFORMATION 其他資料

SHARE OPTION SCHEME

The Company adopted a new share option scheme ("2024 Share Option Scheme") on 11 July 2024.

The 2024 Share Option Scheme was approved by the Shareholders at the special general meeting of the Company held on 25 June 2024 and adopted on 11 July 2024. The 2024 Share Option Scheme shall remain in force for a period of 10 years commencing from 11 July 2024. The remaining life of the 2024 Share Option Scheme is approximately eight years.

The 2024 Share Option Scheme is to enable the Group to grant options to the eligible participants as incentives and rewards for their contribution to the Group and/or to enable the Group to recruit and retain high-calibre personnel and attract human resources that are valuable to the Group and whose contributions are important to the long-term development and profitability of the Group.

The Company may grant options to eligible participants, including (i) director(s) and employee(s) (whether full-time or part-time) of the Company or any of its subsidiaries (including persons who are granted options under the 2024 Share Option Scheme as an inducement to enter into employment contracts with such companies); and (ii) director(s) and employee(s) (whether full-time or part-time) of the holding companies, fellow subsidiaries or associated companies of the Company, provided that the Board may have absolute discretion to determine whether or not one falls within the above categories.

The total number of shares which may be issued upon exercise of all options which may be granted under the 2024 Share Option Scheme and any other share schemes of the Company shall not exceed 10% of the total number of shares in issue on the adoption date on 11 July 2024 ("Scheme Mandate Limit"), i.e. 44,444,823 shares, unless the Company seeks approval of the Shareholders in general meeting to refresh the Scheme Mandate Limit under the 2024 Share Option Scheme after 3 years from the adoption date on 11 July 2024 (or the date of Shareholders' approval for the last refreshment). Options lapsed in accordance with the rules of the 2024 Share Option Scheme will not be regarded as utilised for the purpose of calculating the Scheme Mandate Limit.

Where any grant of options to an eligible participant would result in the shares issued and which may fall to be issued upon exercise of the options and the options and awards granted to such eligible participant under any other share schemes of the Group (including both exercised or outstanding options, and excluding any options and awards lapsed in accordance with the rules of the relevant schemes) in the 12-month period up to and including the date of such grant representing in aggregate over 1% of the shares in issue, such grant must be separately approved by the Shareholders in general meeting with such eligible participant and his close associates (or associates if the eligible participant is a connected person) abstaining from voting. The Company must send a circular to the shareholders containing the information required under the GEM Listing Rules.

購股權計劃

本公司於二零二四年七月十一日採納新購股權計劃（「二零二四年購股權計劃」）。

二零二四年購股權計劃於二零二四年六月二十五日舉行的本公司股東特別大會上獲股東批准，並於二零二四年七月十一日採納。二零二四年購股權計劃自二零二四年七月十一日起計10年期間維持有效。二零二四年購股權計劃的餘下年期約為八年。

二零二四年購股權計劃將使本集團可向合資格參與者授出購股權，作為彼等對本集團所作貢獻的激勵及獎勵，及／或讓本集團招聘及挽留優秀人才，並吸引對本集團有價值及其貢獻對本集團長遠發展及盈利能力至關重要的人力資源。

本公司可向合資格參與者授出購股權，包括(i)本公司或其任何附屬公司的董事及僱員（不論全職或兼職）（包括根據二零二四年購股權計劃獲授購股權作為促使其與有關公司訂立僱傭合約的人士）；及(ii)本公司的控股公司、同系附屬公司或聯營公司的董事及僱員（不論全職或兼職），惟董事會可全權酌情釐定有關人士是否屬於上述類別。

因行使根據二零二四年購股權計劃及本公司任何其他股份計劃可能授出的所有購股權而可予發行的股份總數，不得超過於二零二四年七月十一日採納日期已發行股份總數的10%（「計劃授權限額」），即44,444,823股股份，除非本公司於二零二四年七月十一日採納日期起計3年後（或股東批准上次更新日期）在股東大會上尋求股東批准更新二零二四年購股權計劃項下計劃授權限額，則作別論。於計算計劃授權限額時，根據二零二四年購股權計劃的規則失效的購股權不會被視為已動用。

倘向合資格參與者授出購股權將導致於12個月期間內（直至及包括授出日期）購股權及根據本集團任何其他股份計劃向該名合資格參與者授出的購股權及獎勵（包括已行使或未行使購股權，不包括任何已根據相關計劃的規則失效的購股權及獎勵）獲行使後已發行及可能發行的股份合共超過已發行股份的1%，則授出該等購股權必須另行於股東大會上經股東批准，而該名合資格參與者及其緊密聯繫人（或在該名合資格參與者屬關連人士的情況下，聯繫人）須放棄投票。本公司須向股東寄發通函，當中載有GEM上市規則所規定的資料。

In relation to grant of options to a Director, chief executive or substantial Shareholder of the Company or any of their associates, (i) making of an offer to any connected person of the Company, or any of their respective associates must be approved by the independent non-executive Directors (excluding any independent non-executive Director who or whose associate is the proposed grantee of an option); and (ii) where any grant of options to an independent non-executive Director or a substantial Shareholder or any of their respective associates would result in the shares issued and to be issued in respect of all options and awards granted (excluding any options and awards lapsed in accordance with the rules of the relevant schemes) to such person in the 12-month period up to and including the date of such grant representing in aggregate over 0.1% of the total issued shares, such further grant of options must be approved by the Shareholders in a general meeting of the Company. The Company must send a circular to the Shareholders containing the information required under the GEM Listing Rules, and the grantee, his associates and all core connected persons of the Company must abstain from voting in favour of the proposed grant at such general meeting.

Subject to the provisions of the 2024 Share Option Scheme and the fulfillment of all terms and conditions set out in the offer, an option shall be exercisable in whole or in part at any time during the period to be determined and notified by the Directors to the grantee thereof at the time of making an offer provided that such period shall not exceed a period of 10 years from the offer date of the particular option. Subject to specific circumstances as stipulated under the 2024 Share Option Scheme, an option must be held by the grantee for the vesting period specified in the offer before the option can be exercised and such period shall be at least 12 months from the offer date.

An offer shall be deemed to have been accepted by an eligible participant concerned in respect of all shares under the option which are offered to such eligible participant when the duplicate letter comprising acceptance of the offer duly signed by the eligible participant with the number of shares in respect of which the offer is accepted as stated therein, together with a remittance in favour of the Company of HK\$1.00 by way of consideration for the grant thereof is received by the Company within such time as may be specified in the offer (which shall not be later than 21 days from the offer date).

The subscription price in respect of any option shall, subject to any adjustments made in the event of any alteration in the capital structure of the Company, be determined by the Board at its absolute discretion, provided that it shall be not less than the highest of (i) the closing price of the shares as shown in the daily quotations sheet of the Stock Exchange on the offer date, which must be a business day; (ii) the average of the closing prices of the shares as shown in the daily quotations sheets of the Stock Exchange for the 5 consecutive business days immediately preceding the offer date; and (iii) the nominal value of the share on the offer date.

During the Period and as at the date of this report, no share option had been granted. There was no outstanding share option under the 2024 Share Option Scheme as at 1 January 2026 and 30 June 2026 respectively.

就向董事、本公司主要行政人員或主要股東或彼等的任何聯繫人授出購股權而言：(i)向本公司任何關連人士（或彼等各自的任何聯繫人）作出授出建議時必須獲獨立非執行董事（不包括本身或其聯繫人為購股權建議承授人的任何獨立非執行董事）的批准；及(ii)倘向獨立非執行董事或主要股東或彼等的任何聯繫人授出購股權將導致於12個月期間內（直至及包括授出日期）因所有向該人士授出的購股權及獎勵（不包括任何已根據相關計劃的規則失效的購股權及獎勵）而已發行及將予發行的股份合共超過已發行股份總數的0.1%，則進一步授出該等購股權必須於本公司股東大會上經股東批准。本公司須向股東寄發通函，當中載有GEM上市規則所規定的資料，且承授人、其聯繫人及本公司所有核心關連人士必須於該股東大會上放棄投票贊成建議授出該等購股權。

受限於二零二四年購股權計劃的條文，並待授出建議所載所有條款及條件獲達成後，承授人可於由董事於作出授出建議時釐定並通知承授人的期限（該期限不得超過自特定購股權的授出建議日期起計10年）內任何時間全部或部分行使購股權。受限於二零二四年購股權計劃內訂明的特定情況，承授人須於授出建議中指定的歸屬期內持有選擇權，之後方可行使購股權，該期限應自授出建議日期起至少12個月。

倘本公司於授出建議指定的時間內（不得遲於自授出建議日期起計21日）接獲已由合資格參與者妥為簽署的授出建議接納函件副本，當中列明就授出建議而接納的股份數目，連同支付予本公司的匯款1.00港元作為授出該購股權的代價，則相關合資格參與者被視為已就建議向該合資格參與者授出的購股權涉及的所有股份接納授出建議。

受限於在本公司股權架構出現任何變動的情況下作出的任何調整，任何購股權的認購價將由董事會全權酌情釐定，惟必須至少為以下三者中的最高者：(i)股份於授出建議日期（必須為營業日）在聯交所日報表所示的收市價；(ii)股份於緊接授出建議日期前五個連續營業日在聯交所日報表所示的平均收市價；及(iii)股份於授出建議日期的面值。

於本期間及本報告日期，並無授出任何購股權。截至二零二六年一月一日及二零二六年六月三十日，二零二四年購股權計劃項下並無尚未行使之購股權。

OTHER INFORMATION 其他資料

As at the date of this report, the number of shares available for issue under the Scheme Mandate Limit of the 2024 Share Option Scheme was 44,444,823 shares, representing approximately 10% of the number of issued shares of the Company as at the date of this report.

The number of options available for grant under the Scheme Mandate Limit of the 2024 Share Option Scheme as at 1 January 2026 and 30 June 2026 was 44,444,823 Shares, representing approximately 10% of the issued share capital of the Company as at the date of this report.

For the Period, the number of shares that might be issued under the 2024 Share Option Scheme during the Period was nil, and divided by the weighted average number of Shares of 444,448,237 Shares as at 30 June 2026, was nil.

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

Substantial Shareholders

Save for the interest in Shares held by Mr. Wong Jing Shong, an executive Director and the Chairman of the Board, as disclosed in the sub-section headed "Directors' and chief executive's interests or short positions in the shares, underlying shares or debentures of the Company or any associated corporations" in the section headed "Other Information" in this report, the Board was not aware of any other person (other than Directors or the chief executive of the Company) who, as at 30 June 2026, had, or was deemed or taken to have interests or short positions in the Shares or underlying Shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or, which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

ADOPTION OF NEW BYE-LAWS

The Board proposed to amend the then existing bye-laws of the Company ("Bye-laws") in order to (i) enable the Shareholders to give instructions, receive corporate action proceeds and pay subscription monies for offers to subscribe for new securities by electronic means; (ii) implement the Uncertificated Securities Market; and (iii) make other consequential and housekeeping amendments, as well as update certain provisions with reference to the latest applicable laws of Bermuda and the GEM Listing Rules. In view of such amendments, the Board proposed to adopt the fourth amended and restated bye-laws ("New Bye-laws") of the Company in substitution for, and to the exclusion of, the Bye-laws.

The New Bye-laws was adopted by the Shareholders by passing a special resolution at the annual general meeting of the Company held on 2 June 2026. Details of the New Bye-laws are disclosed in the announcement of the Company dated 7 May 2026 and the circular of the Company dated 8 May 2026.

截至本報告日期，二零二四年購股權計劃項下計劃授權限額可供發行的股份數目為44,444,823股，約佔本公司於本報告日期已發行股份總數約10%。

截至二零二六年一月一日及二零二六年六月三十日，二零二四年購股權計劃項下計劃授權限額可供授出的購股權數目為44,444,823份，約佔本公司於本報告日期已發行股份總數約10%。

於本期間，根據二零二四年購股權計劃於本期間可發行的股份數目為零，除以截至二零二六年六月三十日加權平均股份數444,448,237股，為零。

根據證券及期貨條例須予披露的權益以及 主要股東及其他人士於證券的權益

主要股東

除本報告「其他資料」一節中「董事及主要行政人員於本公司或任何相聯法團的股份、相關股份或債券的權益或淡倉」分節所披露由執行董事兼董事會主席黃靖淳先生所持股份之權益外，於二零二六年六月三十日，除董事或本公司主要行政人員外，董事會並不知悉任何其他人士於股份或相關股份中，擁有或被當作或視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露或記錄於本公司根據證券及期貨條例第336條須存置的登記冊內的權益或淡倉。

採納新細則

董事會建議修訂本公司當時現有公司細則（「細則」），以(i)讓股東能夠透過電子方式就認購新證券的要約發出指示、收取企業行動所得款項及支付認購款項；(ii)實施無紙證券市場；及(iii)作出其他相應及內務修訂，並參照百慕達最新適用法例及GEM上市規則更新若干條文。鑒於有關修訂，董事會建議採納第四份經修訂及經重列公司細則（「新細則」），以取代及摒除細則。

新細則已透過於二零二六年六月二日舉行的本公司股東週年大會上通過特別決議案而獲股東採納。有關新細則的詳情乃於本公司日期為二零二六年五月七日的公告及本公司日期為二零二六年五月八日的通函內披露。

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

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

COMPETING INTEREST

Mr. Wong Jing Shong ("Mr. Wong"), the Chairman of the Board, an executive Director and the controlling Shareholder, is a director of CONCORD-LINKED LIMITED (協盟有限公司) ("CONCORD") and a number of its subsidiaries (collectively, the "CONCORD Group"). As at 30 June 2026, he was interested in 100% interests in CONCORD.

In addition, as at 30 June 2026, Mr. Wong was also one of the ultimate beneficial owners of a group of companies ("EPRO Software Group").

The CONCORD Group and the EPRO Software Group are principally engaged in the provision of professional I.T. contract and maintenance services, and such business activities may compete with the Group's Corporate Management Solutions and I.T. Contract Services Business.

Mr. Lau Siu Cheong, an executive Director, is a director and sole shareholder of AJI Assets Management Limited ("AJI").

AJI is currently engaged in money lending business, and such business activities may compete with the money lending business of Citi Profit Finance Limited ("Citi Profit"), an indirect wholly-owned subsidiary of the Company. Citi Profit, which is a licensed money lender in Hong Kong, has been inactive and currently does not have any loan portfolio.

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

CORPORATE GOVERNANCE

During the Period, the Company has complied with the code provisions set out in Part 2 of Appendix C1 to the GEM Listing Rules.

購買、出售或贖回本公司上市證券

於本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

競爭權益

董事會主席、執行董事兼控股股東黃靖淳先生（「黃先生」）為協盟有限公司（「協盟」）及其多家附屬公司（統稱「協盟集團」）之董事。彼於二零二六年六月三十日擁有協盟全部權益。

此外，於二零二六年六月三十日，黃先生亦為集團公司（「易寶軟件集團」）的最終實益擁有人之一。

協盟集團及易寶軟件集團主要從事提供專業的資訊科技合約及維護服務，而該等業務活動可能與本集團的企業管理解決方案及資訊科技合約服務業務構成競爭。

執行董事劉兆昌先生為匯安資產管理有限公司（「匯安」）之董事及唯一股東。

匯安目前從事放債業務，該等業務活動可能與聯信財務有限公司（「聯信」，為本公司一間間接全資附屬公司）的放債業務構成競爭。聯信為已不活躍的香港持牌放債人，目前並無任何貸款組合。

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

企業管治

於本期間內，本公司已遵守GEM上市規則附錄C1第二部分所載守則條文。

OTHER INFORMATION 其他資料

AUDIT COMMITTEE

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

SUFFICIENCY OF PUBLIC FLOAT

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

APPRECIATION

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

On behalf of the Board

Wong Jing Shong

Chairman and Executive Director

21 August 2026

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

審核委員會

根據GEM上市規則第5.28至5.33條的規定，本公司已成立董事會審核委員會（「審核委員會」），並以書面訂明職權範圍。審核委員會的主要職責為檢討與監督本集團的財務申報程序、風險管理及內部監控程序。審核委員會現時由三名獨立非執行董事，即鄭康棋先生（審核委員會主席）、陳勇先生及黃志恩女士組成。審核委員會每年至少舉行兩次會議。審核委員會已審閱本集團本期間的未經審核簡明綜合財務報表。

足夠公眾持股量

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

致謝

本人謹代表董事會，藉此機會衷心感謝所有業務夥伴、股東及客戶對本公司的支持。

代表董事會

主席兼執行董事

黃靖淳

二零二六年八月二十一日

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