

# Interim Report

中期報告

# 2023



# IngDan 硬蛋

HATCH THE INTERNET OF THINGS

INGDAN, INC.

硬蛋創新

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：00400



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# 公司資料

## Corporate Information

### 董事會

#### 執行董事

康敬偉  
(首席執行官兼董事會主席)  
胡麟祥(首席財務官)  
郭莉華

#### 獨立非執行董事

葉忻  
馬啟元  
郝純一

### 審核委員會

郝純一(主席)  
葉忻  
馬啟元

### 薪酬委員會

馬啟元(主席)  
葉忻  
郝純一

### 提名委員會

葉忻(主席)  
馬啟元  
郝純一

### 註冊辦事處

Offices of Conyers Trust Company (Cayman) Limited  
Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### BOARD OF DIRECTORS

#### Executive Directors

KANG Jingwei, Jeffrey  
(Chief Executive Officer and Chairman of the Board)  
WU Lun Cheung Allen (Chief Financial Officer)  
GUO Lihua

#### Independent Non-Executive Directors

YE Xin  
MA Qiyuan  
HAO Chunyi, Charlie

### AUDIT COMMITTEE

HAO Chunyi, Charlie (Chairman)  
YE Xin  
MA Qiyuan

### REMUNERATION COMMITTEE

MA Qiyuan (Chairman)  
YE Xin  
HAO Chunyi, Charlie

### NOMINATION COMMITTEE

YE Xin (Chairman)  
MA Qiyuan  
HAO Chunyi, Charlie

### REGISTERED OFFICE

Offices of Conyers Trust Company (Cayman) Limited  
Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands



## 公司資料(續) Corporate Information (Continued)

### 主要營業地點

中國深圳市  
南山區  
高新南九道55號  
微軟科通大廈11樓

### 香港主要營業地點

香港  
新界屯門  
洪祥路3號  
田氏中心第2座  
6樓D室

### 股份過戶登記總處

Conyers Trust Company (Cayman) Limited  
Cricket Square, Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### 公司秘書

胡麟祥

### 授權代表

康敬偉  
胡麟祥

### 核數師

信永中和(香港)會計師事務所有限公司  
執業會計師

### PRINCIPAL PLACE OF BUSINESS

11/F, Microsoft Comtech Tower  
No. 55 Gaoxin South 9th Road  
Nanshan District  
Shenzhen, China

### PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit D, 6<sup>th</sup> Floor  
Tin's Centre Block II  
3 Hung Cheung Road  
Tuen Mun, New Territories  
Hong Kong

### PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited  
Cricket Square, Hutchins Drive  
P. O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands

### COMPANY SECRETARY

WU Lun Cheung Allen

### AUTHORIZED REPRESENTATIVES

KANG Jingwei, Jeffrey  
WU Lun Cheung Allen

### AUDITOR

SHINEWING (HK) CPA Limited  
Certified Public Accountants



## 公司資料(續) Corporate Information (Continued)

### 法律顧問

香港法律及美國法律：  
世達國際律師事務所

中國法律：  
安杰世澤律師事務所

開曼群島法律：  
Conyers Dill & Pearman (Cayman) Limited

### LEGAL ADVISORS

*As to Hong Kong and U.S. laws:*  
Skadden, Arps, Slate, Meagher & Flom

*As to PRC law:*  
AnJie Broad Law Firm

*As to Cayman Islands law:*  
Conyers Dill & Pearman (Cayman) Limited

### 主要往來銀行

中國銀行(香港)有限公司  
渣打銀行(香港)有限公司

### PRINCIPAL BANKERS

Bank of China (Hong Kong) Limited  
Standard Chartered Bank (Hong Kong) Limited

### 香港證券登記處

香港中央證券登記有限公司

### HONG KONG SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited

### 上市信息

聯交所，股份代號：00400

### LISTING INFORMATION

Stock Exchange, Stock Code: 00400

### 公司網站

[www.ingdangroup.com](http://www.ingdangroup.com)

### COMPANY WEBSITE

[www.ingdangroup.com](http://www.ingdangroup.com)

## 財務表現摘要

## FINANCIAL PERFORMANCE HIGHLIGHTS

		未經審核 Unaudited 截至下列日期止六個月 Six months ended		
		2023年 6月30日 June 30, 2023 (人民幣(「人民幣」) 百萬元， 另有註明者除外) (Renminbi (“RMB”) in millions, unless specified)	2022年 6月30日 June 30, 2022 (人民幣(「人民幣」) 百萬元， 另有註明者除外) (Renminbi (“RMB”) in millions, unless specified)	去年同期 變動 Year-on-year change
收入	Revenue	<b>3,863.5</b>	4,702.4	(17.8)%
毛利	Gross profit	<b>482.4</b>	424.4	13.7%
經營溢利	Profit from operations	<b>247.8</b>	224.0	10.6%
期內溢利	Profit for the period	<b>168.1</b>	211.9	(20.7)%
本公司權益股東應佔溢利	Profit attributable to equity shareholders of the Company	<b>92.5</b>	131.7	(29.8)%
每股盈利(「每股盈利」) (每股人民幣元)	Earnings per share (“EPS”) (RMB per share)			
— 基本	— basic	<b>0.068</b>	0.095	(28.4)%
— 攤薄	— diluted	<b>0.067</b>	0.094	(28.7)%



## 管理層討論與分析 Management Discussion and Analysis

### 業務回顧及展望

#### 本集團整體業務及財務表現

本集團是一家在中國服務全球IC產業和AIoT生態的iPaaS技術服務平台。本集團主營業務為科通技術(服務芯片產業的技術服務平台)和硬蛋科技(提供AIoT技術和服務的平台)。

2023年上半年，AI技術的快速發展推動各行業的數字化進程，芯片需求隨之增長，而對本集團的AI需求亦呈上升趨勢。然而，受供應商產能影響，導致AI芯片供不應求，訂單交付推遲至下半年，加之消費電子類芯片需求增長放緩，令整體銷售額有所回落。另一方面，由於本集團去年同期業績增長創歷史新高，由2019年至2022年溢利複合年增長率(CAGR)達約46.1%，而報告期間內市場從去年缺芯的狀態回歸至行業正常水平，導致報告期間的盈利比去年同期有所下降。於報告期間，本集團錄得收入約人民幣3,863.5百萬元，而2022年同期則約為人民幣4,702.4百萬元，同比減少了約17.8%。本集團的除稅後純利較2022年同期減少約20.7%。毛利約為人民幣482.4百萬元，同比增加約13.7%。經營利潤約為人民幣247.8百萬元，同比增加了約10.6%。

### BUSINESS REVIEW AND OUTLOOK

#### Overall business and financial performance of the Group

We are an iPaaS technology services platform serving the global IC and AIoT ecosystem in China. The Group's core businesses are Comtech, a technology services platform for the chip industry, and Ingdan, a platform providing AIoT technology and services.

In the first half of 2023, the rapid development of AI technologies has driven the digitalization of various industries, resulting in an increase in demand for chips. Accordingly, the demand for the Group's AI chips has increased. However, as affected by suppliers' production capacity, there was a supply shortage of AI chips and the delivery of orders would be deferred to the second half of the year. Coupled with the slowdown in the growth of demand for chips in the consumer electronics category, the overall sales dropped. On the other hand, with profits increasing at a compound annual growth rate (CAGR) of approximately 46.1% from 2019 to 2022, the Group's results for the corresponding period of the prior year grew at a record high. Therefore, as the market demand returns to normal industry level in the Reporting Period from last year's chips shortage, the Company's profit has declined during the Reporting Period as compared with the same period last year. For the Reporting Period, the Group recorded revenue of approximately RMB3,863.5 million, compared to approximately RMB4,702.4 million for the corresponding period in 2022, representing a decrease of approximately 17.8% year-on-year. The Group recorded a decrease of approximately 20.7% in net profit after tax as compared to the corresponding period in 2022. Gross profit was approximately RMB482.4 million, representing an increase of approximately 13.7% year-on-year. Profit from operations was approximately RMB247.8 million, representing an increase of approximately 10.6% year-on-year.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

2023年上半年，ChatGPT等生成AI的流行，再次掀起AI熱潮，而中國AI市場更呈蓬勃發展態勢，帶動科通技術的AI芯片訂單需求增長，但由於受供應短缺影響，AI芯片庫存不足以應付大量訂單，使交付推遲至下半年，銷量因而受影響。根據世界半導體貿易統計協會預測，2023年全球半導體全年銷售額將下降10.3%，而2024年將有望在強勁復甦下增長達11.8%。<sup>1</sup>作為服務芯片產業的技術服務平台，科通技術提供IC芯片應用設計和分銷服務，向上游覆蓋全球50%以上主要高端芯片廠商以及眾多國內芯片廠商；向下游覆蓋智能汽車、數字基建、工業互聯、能源控制及大消費等五大領域數千家企業。隨著國內經濟逐步復甦，在科技產業持續發展及國家利好政策的加持下，中國半導體行業將有望迎來樂觀前景，進一步推動芯片的需求量，為芯片業務帶來更多增長動力。

科通技術於報告期間內堅持積極推動芯片應用，實現了在AIGC領域、物流機器人及智能汽車電子後視鏡的技術突破，賦能多家中國創新企業，為未來市場復甦做好準備。

此外，本集團已獲得聯交所批准分拆芯片業務的深圳科通在中國內地A股市場獨立上市（「**建議A股上市**」），並於2022年6月30日獲深圳證券交易所確認在創業板A股上市的申請，進一步拓展集團於國內的資本市場及芯片市場上發展。隨著國內芯片市場獲國策大力支持，深圳科通正在籌備建議A股上市，更於報告期間提交深圳科通截至2020年、2021年及2022年12月31日止三個年度之經審核綜合財務報表，配合A股上市申請之工作。若建議A股上市完成後，本公司仍為深圳科通的最終控股股東，其財務業績仍會合併至公司，促進集團業績可持續增長。

In the first half of 2023, the popularity of Generative AI such as ChatGPT has once again driven the AI boom. The thriving AI market trend in China has driven the growth in demand for AI orders from Comtech. However, due to the impact of supply shortage, the inventory of AI chips was insufficient to fulfill the large number of orders, which resulted in the delay of deliveries to the second half of the year and the sales volume was affected accordingly. According to forecasts by World Semiconductor Trade Statistics Association, global annual semiconductor sales will decline by 10.3% in 2023 but are expected to grow by 11.8% in 2024 by virtue of a strong recovery.<sup>1</sup> As a technology service platform for the chip industry, Comtech focuses on the application, design, and distribution of IC chips. It covers over 50% of global major high-end chip suppliers and many leading domestic chip makers upstream, as well as tens of thousands of enterprises in five major fields downstream, including smart vehicles, digital infrastructure, industrial interconnection, energy control and big consumption. With the gradual recovery of the domestic economy, the continuous development of the technology industry, and favorable national policies, the outlook for China's semiconductor industry is optimistic, as it meets the increasing demand for chips and brings more growth momentum to the chip business.

Comtech continued to actively push for the development of chips applications during the Reporting Period, and has achieved technological breakthroughs in cutting-edge technological features in the industries of AIGC, logistics robots and electronic rearview mirrors for smart vehicles, empowering a number of China's innovative enterprises, so as to prepare to capitalize on future market recovery.

In addition, the Group has obtained approval from the Stock Exchange for the spin-off and separate listing of its chip business, Shenzhen Comtech, on the A-shares market in Mainland China (the "**Proposed A-Share Listing**"), and the application for A-share listing on the ChiNext Board has been confirmed by the Shenzhen Stock Exchange on June 30, 2022, which further expands the Group's development in the capital market and chip market in Mainland China. With the domestic chip market receiving strong support from national policies, Shenzhen Comtech is preparing for the Proposed A-Share Listing and has submitted the audited consolidated financial statements of Shenzhen Comtech for the three years ended December 31, 2020, 2021 and 2022 during the Reporting Period, accommodating the Proposed A-Share Listing application. After the Proposed A-Share Listing is completed, the Company will remain the ultimate controlling shareholder of Shenzhen Comtech and its financial results will still be consolidated into the Company to facilitate the sustainable growth of the Group's results.

<sup>1</sup> 世界半導體貿易組織2023年春季半導體市場預測  
<https://www.wsts.org/76/Recent-News-Release>

<sup>1</sup> WSTS Semiconductor Market Forecast Spring 2023  
<https://www.wsts.org/76/Recent-News-Release>



## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

本中期報告所指之科通技術財務數據乃基於本公司所識別及分配之獨立管理業務分部，故未必與深圳科通進行建議A股上市之財務數據相同。本集團目前持有深圳科通約66.84%，深圳科通將繼續併表至本集團的綜合財務報表內。

硬蛋科技專注於新能源產業，致力於發展兩輪車換電及梯次(re-utilization)產業、構建鋰電池全生命週期數據溯源、可信資產管理平台，為兩輪車換電、梯次動力、儲能等應用提供定制化解決方案，自主研發的硬蛋智慧電池管理平台能實時監測電池狀態，有效提高電池的使用效率和循環週期，實現電池從生產標定、安全運營、資產管理、效率管理至回收跟蹤等的全生命週期智能化。

據艾瑞諮詢分析，2022年中國兩輪電動車保有量約3.5億輛，行業為解決「充電慢、充電難、充電不安全、續航短、成本高」等難題，「以換代充」的業務模式正在加速發展，據EVTank預測，兩輪電動車換電服務市場到2025年規模將超過人民幣1,300億。配合中國2030年達到碳峰值及2060年實現碳中和的「雙碳」國家目標，能源產業結構升級預期會帶來行業格局飛速變化，硬蛋科技重點佈局兩輪車電池雲服務，瞄準新能源智能電池雲的市場新趨勢，搶佔人民幣千億藍海市場，助力集團持續盈利增長，並為推進中國兩輪車換電產業產品標準化作出貢獻，助力國家「雙碳」目標的實現。

The financial data of Comtech referred to in this interim report is based on the separately managed business segments identified and allocated by the Company and therefore is not equivalent to the financial data of Shenzhen Comtech for the Proposed A-Share Listing. The Group currently holds approximately 66.84% of Shenzhen Comtech, which financial statements will continue to be consolidated into the Group's consolidated financial statements.

Ingdan focuses on the new energy industry and is committed to developing the industry for two-wheeler battery replacement and re-utilization. By building a reliable asset management platform for traceable lithium battery life-cycle data, it provides customized solutions for two-wheeler battery replacement, power re-utilization and energy storage, etc. Ingdan's proprietary smart battery management platform can monitor real-time battery status, effectively improve battery usage efficiency and cycle, realizing the smart management of the whole battery life cycle from production calibration, safe operation, asset management, efficiency management to recycling tracking, etc.

According to the analysis of iResearch Consulting, the number of two-wheel electric vehicles in China was estimated to be approximately 350 million in 2022. In order to resolve the problems of "slow recharge, difficult recharge, unsafe recharge, short battery life and high cost", the business model of "replace instead of recharge" has been adopted by the industry with an accelerated development pace. According to EVTank's forecast, the scale of the two-wheel electric vehicle battery replacement service market will exceed RMB130 billion by 2025. In line with China's "double carbon" national goal of reaching carbon peak in 2030 and realizing carbon neutrality in 2060, the upgrade of the energy industry structure is expected to bring about rapid changes in the industry layout. Ingdan strategically focuses on the two-wheeler battery cloud services, aiming at the new market trend of new energy smart battery cloud in order to seize the RMB100 billion "blue ocean" market opportunity, which would enable the Group to sustain profitability while contributing to the advocacy of the product standardization of China's two-wheeler battery replacement industry, and support the realization of the national "double carbon" goal.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

在AI的高速發展時代，各產業加快數字化轉型時需要iPaaS實現數據和技術整合。根據Industry Research (IRC)的報告預計，iPaaS的全球市場規模將由2022年的52.9億美元增長至2028年的305.8億美元，複合年增長率達到34.0%。<sup>2</sup>硬蛋科技積極佈局iPaaS市場，推出的iPaaS平台主要向「芯-端-雲」產業鏈上的核心技術供應商提供技術整合方案、營銷方案等iPaaS服務，積極佈局智能汽車、數字基建、工業互聯、能源控制及大消費五大智能硬件領域。

科技水平高速躍升，操作系統也需要不斷完善。OpenHarmony開源技術平台成為行業生態和標準，推動中國的信息安全和核心技術產業的自主可控。在生態方面，OpenHarmony已累計17家廠商發行31個軟件，超過140款商業設備落地，覆蓋教育、金融、交通、數字政務及工業等多個行業。<sup>3</sup>於報告期間內深圳科通再度被授予「開放原子開源基金會白金捐贈人」。自2020年成為開放原子開源基金會白金捐贈人以來，本集團堅持軟硬件開源研究，積極攜手不同科技巨頭企業，共同打造自主可控的OpenHarmony產業生態和行業標準。積極將「OpenHarmony+」解決方案套件推廣至動力電池、智慧駕駛和通信等重點領域，推動各行業智能硬件及技術應用標準化。硬蛋科技更把OpenHarmony開源技術引入iPaaS服務雙結合，以提升標準化升級應用。

In the era of rapid AI development, iPaaS is required to realize data and technology integration as industries accelerate their pace in digital transformation. According to a report by Industry Research (IRC), the global market size of iPaaS is expected to grow from US\$5.29 billion in 2022 to US\$30.58 billion in 2028, with a CAGR of 34.0%.<sup>2</sup> Ingdan is actively expanding into the iPaaS market. In particular, its iPaaS platform mainly provides iPaaS services including solutions for technology integration and plans for sales and marketing to core technology providers along the “chip-device-cloud” industry chain, for the purpose of proactively deploying investment in the five major smart hardware fields, namely smart vehicles, digital infrastructure, industrial interconnection, energy control and big consumption.

As technology advances rapidly, there is sustainable demand for operating system improvements. OpenHarmony’s open-source technology platform has become an industry ecosystem and a standard, as it serves to safeguard China’s information security as well as the autonomy and control of industries with core technologies. As an ecosystem, OpenHarmony has 31 software releases from 17 vendors and launched more than 140 commercial devices, covering a wide range of industries such as education, finance, transport, digital government, and manufacturing industries.<sup>3</sup> During the Reporting Period, Shenzhen Comtech was again awarded a “Platinum Donor of OpenAtom Foundation” (開放原子開源基金會白金捐贈人). After becoming a Platinum Donor of OpenAtom Foundation in 2020, the Group has been committed to facilitating the use of open-source research in hardware and software and has actively joined hands with different technology giants to build an industry ecosystem and industry standards that can be self-managed by the industry through OpenHarmony. The Group has also actively expanded the application of “OpenHarmony +” solutions to various key areas such as power batteries, intelligent driving and communications, while facilitating the standardisation of intelligent hardware and technology applications in various industries. Ingdan has also introduced OpenHarmony open-source technologies into iPaaS services to enhance and upgrade standards.

<sup>2</sup> <https://www.marketwatch.com/press-release/2023-global-ipaas-market-an-in-depth-analysis-and-forecast-of-industry-till-2030-2023-05-25>

<sup>3</sup> 開源鴻蒙已有140款商業設備落地，覆蓋工業、金融、交通等行業[https://news.sohu.com/a/684750545\\_123753](https://news.sohu.com/a/684750545_123753)

<sup>2</sup> <https://www.marketwatch.com/press-release/2023-global-ipaas-market-an-in-depth-analysis-and-forecast-of-industry-till-2030-2023-05-25>

<sup>3</sup> OpenHarmony has launched 140 commercial devices, covering industrial, financial and transport industries [https://news.sohu.com/a/684750545\\_123753](https://news.sohu.com/a/684750545_123753)

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

### 未來前景

本集團的目標是成為全球領先的智能硬件產業的技術整合服務平台，利用「科通技術+硬蛋科技」商業模式，組成智能硬件「芯-端-雲」的產業閉環。本集團致力為中國日益增長的科技市場服務，並計劃透過下列增長策略實現本集團的目標：

#### I. 搶抓AI商業落地機遇

AI技術在市場發展的推動下不斷實現商業落地，AI成為企業數字化、智慧化改革的重要基礎，而芯片應用、智能硬件及大數據則是各行業加速數字化轉型的有力支撐。根據市場調研機構Grand View Research發佈的報告顯示，2022年，全球人工智能市場規模為1365.5億美元，預計2023年至2030年複合年增長率將達到37.3%。<sup>4</sup>於2023年上半年發佈的《2023年V1全球人工智能支出指南》(IDC Worldwide Artificial Intelligence Spending Guide)表示，中國AI市場支出規模將在2023年增至147.5億美元，約佔全球總規模十分之一。<sup>5</sup>由此可見，在新經濟、智慧城市、數字化轉型、元宇宙及AIGC等概念加持下，AI技術應用對企業業務運營的商業價值與戰略意義越來越明確，市場呈現供需向好的趨勢，未來AI將進一步加快與實體經濟的融合創新，推動科技變革創造更多新機遇。

### Future Prospects

The Group's goal is to become the world's leading technology integration service platform for the smart hardware industry, using the Group's "Comtech + Ingdan" business model to form a "chip-device-cloud" closed loop of the smart hardware industry. The Group strives to serve China's growing tech market. We intend to pursue the following growth strategies to achieve our goal:

#### I. Capturing Business Opportunities in AI

Driven by market development, AI technologies continue to be implemented commercially. AI has become an important feature for enterprises' digitalization and intelligentization, while chip applications, intelligent hardware and big data are the strong support for various industries to accelerate their pace in digital transformation. According to a report released by Grand View Research, a market research firm, the global AI market was estimated to reach a market size of US\$136.55 billion in 2022, with a CAGR of 37.3% from 2023 to 2030.<sup>4</sup> The 2023 IDC Worldwide Artificial Intelligence Spending Guide, released by IDC in the first half of 2023, shows that the spending in AI market in China will increase to US\$14.75 billion in 2023, accounting for about one-tenth of the global total.<sup>5</sup> It can be seen that, under the advent of concepts such as the new economy, smart cities, digital transformation, meta-universe, and AIGC, the commercial value and strategic significance of AI technology application in enterprises' business operations are becoming more significant, with the growth in both supply and demand side of the market. In the future, AI will be further applied to the real economy and innovation, in which case both scientific and technological transformation can be possible and there will be more new opportunities.

<sup>4</sup> <https://www.grandviewresearch.com/industry-analysis/artificial-intelligence-ai-market>

<sup>5</sup> <https://www.idc.com/getdoc.jsp?containerId=prCHC50539823>

<sup>4</sup> <https://www.grandviewresearch.com/industry-analysis/artificial-intelligence-ai-market>

<sup>5</sup> <https://www.idc.com/getdoc.jsp?containerId=prCHC50539823>

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

國家也積極推動科技的發展進程以提升中國的競爭力，中共中央、國務院印發了《數字中國建設整體佈局規劃》強調數字中國在推進中國式現代化建設進程中的重要地位。呼籲加快推進數字中國建設，並計劃於2025年取得數字中國建設的重要進展。<sup>6</sup>本集團相信，在國家大力支持下，人工智能產業也將迎來新一輪爆發式增長，為數智產業發展開闢了全新的發展空間，從而帶動芯片與芯片應用的需求。

本集團也將積極加快拓展AI產業鏈的發展契機，把握市場新機遇。本集團將發揮產業優勢，透過旗下科通技術和硬蛋科技覆蓋AI產業鏈，加快構建創新驅動的發展模式，在AI新一輪發展中搶抓機遇。芯片產業技術服務平台的科通技術將不斷研發提升芯片應用方案設計，以滿足AI對高性能芯片應用的需求；同時，硬蛋科技的硬蛋雲可發揮其大數據分析能力，有效地將智能硬件完整的應用方案與產品結合，加快推進AI產品的應用落地。本集團將繼續升級服務平台以完整覆蓋整個AI產業鏈，抓緊中國智能變革的業務契機。

China is also actively promoting its development of science and technology to enhance China's competitiveness. The Communist Party of China Central Committee and the State Council issued the "Plan for the Overall Layout of Building a Digital China" (數字中國建設整體佈局規劃) to highlight the importance of digitalization of China in the process of facilitating the progress of China's modernisation. The plan calls for the acceleration of the building of Digital China and plans to achieve significant progress in the building of Digital China by 2025.<sup>6</sup> The Group believes that, with the strong support of the government, the AI industry will also see a new round of substantial growth, which opens up a new chapter in the development of the digital intelligence industry, thereby driving the demand for both chips and chip applications.

The Group will also actively accelerate its development in the AI industry chain to seize new market opportunities. Capitalizing on its industrial strengths, the Group will cater for the AI industry chain through Comtech and Ingdan and speed up its construction of an innovation-driven development in order to capture opportunities in the new round of AI development. Comtech, as the technology service platform for the chip industry, will continue to research and develop and enhance the design of chip application solutions in order to meet the demand for high-performance chip applications in AI. Meanwhile, Ingdan Cloud under Ingdan can fully utilize its capabilities in big data analysis to effectively integrate the complete smart hardware application solutions with products, so as to speed up the successful application of AI products. The Group will continue to upgrade its service platform in order to provide complete coverage of the entire AI industry chain and seize the business opportunities that may arise during the smart transformation in China.

<sup>6</sup> [https://www.gov.cn/zhengce/2023-02/27/content\\_5743484.htm](https://www.gov.cn/zhengce/2023-02/27/content_5743484.htm)

<sup>6</sup> [https://www.gov.cn/zhengce/2023-02/27/content\\_5743484.htm](https://www.gov.cn/zhengce/2023-02/27/content_5743484.htm)

## 管理層討論與分析(續)

## Management Discussion and Analysis (Continued)

### II. 提升硬蛋科技的收入來源

本集團計劃進一步加強硬蛋科技的收入來源，積極聚焦新能源智能電池雲業務的開拓，並重點佈局兩輪車電池雲服務，搶佔市場的新趨勢。此外，為了把握AI時代的機遇，集團打造了iPaaS技術整合平台，成為服務AIoT「芯-端-雲」產業鏈的核心技術供應商，重點服務智能汽車、數字基建、工業互聯、能源控制及大消費五大智能硬件領域。作為企業服務平台，本集團已於線上平台獲取大量客戶、需求和數據，並提供強大的數據分析工具在線下提供企業服務。本集團打造「芯-端-雲」的產業閉環以滿足AI產業鏈的需求，「芯」是通過科通技術為芯片行業上游的供應商提供向下游拓展市場的芯片應用設計及分銷服務。硬蛋科技則專注於「端」和「雲」的服務，利用龐大的數據資源分析和提供成熟的整合方案，由模組、終端到雲端的技術整合支持，為不同新興行業提供度身訂造的方案。「芯-端-雲」的產業閉環產生協同效應，從而促進硬蛋科技於未來為本集團帶來更大貢獻。另外隨著硬蛋科技的研發項目日趨成熟，自研產品將為本集團的業績表現作出貢獻。同時，本集團計劃通過為客戶提供增值服務(包括但不限於企業及技術服務)以及孵化計劃等投資服務進一步提升本集團的業績表現。

### II. Enhanced revenue streams from Ingdan

The Group intends to further enhance Ingdan's revenue streams. In this regard, the Group will actively focus on the development of a new energy smart battery cloud business and the deployment of resources for cloud services for two-wheel vehicle batteries to capitalize on the new market trend. In addition, the Group has built an iPaaS technology integration platform in order to capture the opportunities in the AI era, and developed into a core technology provider serving the AIoT "chip-device-cloud" industry chain, while focusing on five smart hardware fields: smart vehicles, digital infrastructure, industrial interconnection, energy control and big consumption. As an enterprise service platform, the Group acquires a large number of customers, their purchasing demands and data on the online platforms, and provides powerful data analysis tools to provide enterprise services offline. The Group has created a "chip-device-cloud" industrial closed loop to meet the needs of the AI industry chain. "Chip" is to provide, through Comtech, suppliers in the upstream of the chip industry with application design and distribution services for chips to expand the downstream market. Ingdan focuses on "device" and "cloud" services. Using big data resource analysis and mature integration solutions, Ingdan provides technical integration support from modules and terminals to the cloud, delivering tailor-made solutions for various emerging industries. "Chip-device-cloud" industrial closed loop creates synergy, facilitating Ingdan to drive greater contributions to the Group in the future. As Ingdan's research and development projects are becoming more sophisticated, our proprietary products will contribute even more momentum to the Group's performance. The Group also plans to further enhance the Group's performance by providing value-added services to customers, including but not limited to the provision of corporate and technology services, as well as investment services such as incubation programs.



## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

### III. 促進發展服務電子製造價值鏈的生態系統

本集團計劃促進發展一個開放、互助、繁榮的電子製造業生態系統，讓客戶和供應商的業務營運從中得益，相信此舉亦將可帶動本集團自身長遠的業務增長。本集團計劃開拓服務電子製造價值鏈的相關業務，例如供應鏈融資、保險和雲計算服務，藉以擴充平台的增值服務。此外，本集團亦計劃將收集到來自客戶和供應商的大量數據營利化，數據導向服務包括營銷及宣傳規劃、銷售、設計定製產品、履約管理及第三方數據服務。本集團相信上述配套服務為本集團服務組合的自然延伸，並將有助凝聚客戶。

### IV. 進一步提升客戶忠誠度及增加每名客戶採購量

本集團計劃持續提升客戶忠誠度，並吸引現有客戶進行更多採購。本集團擬利用先進的市場分析工具獲得龐大市場數據，為客戶提供更高效率、更合用的線上及線下平台。本集團將繼續加強平台的度身設計內容，透過收集客戶的數據和反饋並進行整合和分析，從而更全面瞭解客戶所需的服務與產品，並因應客戶的業務需要結合市場走勢為客戶推薦合適的產品或開發度身定製的新工具。

### III. Developing an ecosystem for the electronics manufacturing value chain

The Group plans to develop an open, collaborative, and prosperous electronic manufacturing industry ecosystem that will benefit the business operations of our customers and suppliers. We believe this will also drive our long-term business growth. We intend to broaden our platforms' value-added services by extending into related businesses that serve the electronics manufacturing value chain, such as supply chain financing, insurance, and cloud computing services. Additionally, the Group plans to monetize the vast amount of data we collect from our customers and suppliers and offer data-driven services, which will include marketing and advertising planning, merchandising, product customization, fulfilment management, and third party data services. We believe these complementary services will become natural extensions of the Group's service mix and will help attract and retain customers.

### IV. Further enhance customer loyalty and increase purchases per customer

The Group plans to continue to enhance its customer loyalty and generate more sales from existing customers. We intend to leverage our advanced market analytics tools to obtain vast market data to make our online and offline platforms more efficient and relevant to our customers. The Group will continue to enhance customized content on our platforms, by continuously collecting and analyzing our customers' data and feedbacks to gain a better understanding of their needs for services and products, so as to refer suitable products or develop new customized products according to customers' business needs and market trends.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

本集團計劃持續開發新配套服務，務求為客戶提供全面的產品及解決方案。本集團因此將投放更多資源在客戶服務、訂單履行及付運能力方面，務求提升本集團的服務可靠度和縮短客戶回應時間，從而進一步提升平台的整體效能。為了提升新客戶的重複採購率，本集團將繼續為新客戶的主要採購人員提供強大的線上工具、企業資源規劃及其他配套服務。通過此等服務，本集團將可與相關主要人員保持緊密互動，從而深入了解客戶的需求及產品開發內容。由此，本集團將可制定為新客戶度身設計的營銷計劃，並進行其他產品的交叉銷售。

We plan to continue to develop new complementary services aiming to offer a complete range of products and solutions for customers. Accordingly, we will invest more resources in customer services, order fulfilment and delivery capabilities in order to enhance our service reliability and shorten our customer response time, further enhancing overall performance of our platforms. To increase the repeat purchase rates of newly acquired customers, we will continue to provide the key procurement personnel of our new customers with powerful online tools, enterprise resource planning, and other complementary services. These services will enable us to maintain constant interactive communications with key personnel, which in turn will allow us to better understand customers' demands and their product development. Accordingly, we will be able to create customized marketing plans targeting new customers, while cross-selling other products.

### V. 推進策略夥伴關係及收購機遇

除透過內部措施發展業務外，本集團計劃通過策略夥伴關係和收購活動擴充業務。本集團將繼續物色在不同領域上具發展潛力的企業進行投資合作或收購，以進一步優化本集團的業務營運，以協助擴闊本集團的用戶和收入基礎、擴大地域版圖、提升產品與服務組合、改善科技基礎建設及強化人才庫。繼而攻克不同細分領域的市場，以多元化業務提升集團的市場優勢。本集團亦計劃借助本集團的市場地位及業務模式，尋求具吸引力的交叉營銷和授權經營機遇，提升本集團的銷售能力，搶佔AI所帶來的市場增長空間。

### V. Pursuing strategic partnerships and acquisition opportunities

In addition to growing our business through internal initiatives, we plan to expand our business through strategic partnerships and acquisitions. The Group will continue to look across enterprises in different segments with great potentials for investment, collaboration or acquisition, so as to further enhance our business operations, helping us expand our user and revenue base, widen our geographic coverage, enhance our product and service offerings, improve our technology infrastructure, as well as strengthen our talent pool. The Group's diversified business portfolio will enhance its market strengths by targeting different segments of the market. The Group also plans to leverage our market position and business model to seek attractive cross-marketing, and licensing opportunities to enhance the sales ability and seize the market expansion opportunities brought by AI.

# 管理層討論與分析(續)

## Management Discussion and Analysis (Continued)

### 財務回顧

### FINANCIAL REVIEW

#### 2023年上半年與2022年上半年的比較

#### First half of 2023 compared to first half of 2022

下表載列2023年上半年與2022年上半年的比較數據：

The following table sets forth the comparative figures for the first half of 2023 and the first half of 2022:

		未經審核 Unaudited 截至下列日期止六個月 Six months ended	
		2023年 6月30日 June 30, 2023 (人民幣百萬元) (RMB in millions)	2022年 6月30日 June 30, 2022 (人民幣百萬元) (RMB in millions)
收入	<b>Revenue</b>	<b>3,863.5</b>	4,702.4
銷售成本	Cost of sales	<b>(3,381.1)</b>	(4,278.0)
毛利	<b>Gross profit</b>	<b>482.4</b>	424.4
其他收入	Other income	<b>26.9</b>	73.7
銷售及分銷開支	Selling and distribution expenses	<b>(90.2)</b>	(96.3)
研發開支	Research and development expenses	<b>(63.4)</b>	(92.6)
行政及其他經營開支	Administrative and other operating expenses	<b>(107.9)</b>	(85.2)
經營溢利	<b>Profit from operations</b>	<b>247.8</b>	224.0
財務成本	Finance costs	<b>(51.8)</b>	(29.4)
出售附屬公司的收益	Gain on disposal of subsidiaries	—	48.9
應佔聯營公司業績	Share of results of associates	<b>0.6</b>	1.4
除稅前溢利	<b>Profit before tax</b>	<b>196.6</b>	244.9
所得稅開支	Income tax expenses	<b>(28.5)</b>	(33.0)
期內溢利	<b>Profit for the period</b>	<b>168.1</b>	211.9
以下應佔期內溢利：	<b>Profit for the period attributable to:</b>		
本公司擁有人	Owners of the Company	<b>92.5</b>	131.7
非控股權益	Non-controlling interests	<b>75.6</b>	80.2
期內溢利	<b>Profit for the period</b>	<b>168.1</b>	211.9



# 管理層討論與分析(續)

## Management Discussion and Analysis (Continued)

### 1. 概覽

報告期間，經營溢利增加，金額約為人民幣247.8百萬元，較2022年同期的約人民幣224.0百萬元增加約人民幣23.8百萬元。本集團的溢利有所減少，金額約為人民幣168.1百萬元，較2022年同期的約人民幣211.9百萬元減少約人民幣43.8百萬元。本公司權益股東應佔溢利約為人民幣92.5百萬元，較2022年同期的約人民幣131.7百萬元減少約人民幣39.2百萬元。

### 2. 收入

報告期間，本集團的收入約為人民幣3,863.5百萬元，較2022年同期的約人民幣4,702.4百萬元減少約人民幣838.9百萬元或約17.8%。該減少乃主要由於消費品電子類別的芯片需求增長速度放緩。

### 3. 銷售成本

報告期間的銷售成本約為人民幣3,381.1百萬元，較截至2022年6月30日止六個月的約人民幣4,278.0百萬元減少約21.0%。該減少乃由於「收入」一段所述的收入減少，惟此被「毛利」一段所述的毛利率增幅部分抵銷。

### 1. Overview

For the Reporting Period, profit from operations increased and amounted to approximately RMB247.8 million, representing an increase of approximately RMB23.8 million as compared with approximately RMB224.0 million for the corresponding period of 2022. Profit of the Group decreased and amounted to approximately RMB168.1 million, representing a decrease of approximately RMB43.8 million as compared with approximately RMB211.9 million for the corresponding period of 2022. Profit attributable to equity shareholders of the Company amounted to approximately RMB92.5 million, representing a decrease of approximately RMB39.2 million compared with approximately RMB131.7 million for the corresponding period of 2022.

### 2. Revenue

For the Reporting Period, revenue of the Group amounted to approximately RMB3,863.5 million, representing a decrease of approximately RMB838.9 million or approximately 17.8% as compared with approximately RMB4,702.4 million for the corresponding period of 2022. The decrease was primarily due to the slowdown in the growth of demand for chips in the consumer electronics category.

### 3. Cost of Sales

Cost of sales for the Reporting Period was approximately RMB3,381.1 million, representing a decrease of approximately 21.0% from approximately RMB4,278.0 million for the six months ended June 30, 2022. The decrease was due to a decrease in revenue described under the paragraph headed "Revenue", which was off-set in part by the increase in gross margin as described under the paragraph headed "Gross Profit".

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

### 4. 毛利

報告期間的毛利約為人民幣482.4百萬元，較截至2022年6月30日止六個月的約人民幣424.4百萬元增加約13.7%。該增加乃主要受毛利率從截至2022年6月30日止六個月的9.0%增至2023年同期的12.5%所帶動。由於「收入」一段所述原因，收入及銷售成本的金額抵銷了毛利率增幅。毛利率上升，乃由於銷售組合出現變化所致，其中硬蛋自研產品的銷售、面向AI行業的FPGA產品的銷售、為V2X及5G應用開發定製化技術解決方案的收入等的毛利率相對高於IC組件的毛利率。

### 5. 其他收入

報告期間，本集團的其他收入約為人民幣26.9百萬元，較2022年同期的約人民幣73.7百萬元減少約人民幣46.8百萬元或約63.5%。此乃主要由於相較於2022年同期的約人民幣70.1百萬元，截至2023年上半年錄得匯兌收益淨額約人民幣14.1百萬元所致。

### 6. 銷售及分銷開支

報告期間，本集團的銷售及分銷開支約為人民幣90.2百萬元，較2022年同期的約人民幣96.3百萬元減少約人民幣6.1百萬元或約6.3%。該減少乃主要由於2023年上半年錄得貿易應收款項虧損撥備約人民幣26.0百萬元，而2022年同期錄得約人民幣37.1百萬元。該減少亦源於銷售產品數量減少導致物流及倉儲成本下降，惟此因其他銷售相關成本增加(如為獲取新客戶而開展的營銷及推廣活動)而被抵銷。

### 4. Gross Profit

Gross profit for the Reporting Period was approximately RMB482.4 million, representing an increase of approximately 13.7% from approximately RMB424.4 million for the six months ended June 30, 2022. The increase was primarily driven by an increase in gross margin from 9.0% for the six months ended June 30, 2022 to 12.5% for the corresponding period of 2023. The increase was off-set by the results of revenue and cost of sales for the reasons described under the paragraph headed "Revenue". The increase in gross margin was contributed by change in sales mix, in which sales of proprietary products in Ingdan, sales of FPGA products for AI industries, and revenue from development of customized technical solutions for V2X and 5G applications, etc. had a relatively higher gross profit margin than those of IC components.

### 5. Other Income

For the Reporting Period, other income of the Group amounted to approximately RMB26.9 million, representing a decrease of approximately RMB46.8 million or approximately 63.5% as compared with approximately RMB73.7 million for the corresponding period of 2022. This was primarily due to a net foreign exchange gain of approximately RMB14.1 million recorded for the first half of 2023 as compared to approximately RMB70.1 million recorded in the corresponding period of 2022.

### 6. Selling and Distribution Expenses

Selling and distribution expenses of the Group for the Reporting Period amounted to approximately RMB90.2 million, representing a decrease of approximately RMB6.1 million or approximately 6.3% from approximately RMB96.3 million over the corresponding period of 2022. This decrease was primarily due to loss allowance on trade receivables of approximately RMB26.0 million recorded for the first half of 2023 as compared to approximately RMB37.1 million recorded in the corresponding period of 2022. The decrease was also contributed by the decrease in logistics and warehousing costs as a result of the decrease in product quantities of sales. It was offset by an increase in other selling related costs such as marketing and promotion campaigns for new customer acquisition.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

### 7. 研發開支

報告期間，本集團的研發開支約為人民幣63.4百萬元，較2022年同期的約人民幣92.6百萬元減少約人民幣29.2百萬元或約31.5%。此乃主要由於用於IC芯片分銷及應用設計研發、AIoT產品及技術以及自研產品定製技術解決方案(如V2X及5G應用)的支出減少。

### 8. 行政及其他經營開支

報告期間的行政及其他經營開支約為人民幣107.9百萬元，較2022年同期的約人民幣85.2百萬元增加約人民幣22.7百萬元或約26.6%。此乃主要由於2023年上半年的無形資產攤銷較2022年同期有所增加。

### 9. 所得稅開支

我們的所得稅開支由截至2022年6月30日止六個月的約人民幣33.0百萬元減少約人民幣4.5百萬元或13.6%至報告期間的約人民幣28.5百萬元，主要由於收入減少令除稅前溢利下降。截至2023年6月30日止六個月的實際稅率為14.5%，而截至2022年6月30日止六個月的實際稅率則為13.5%。實際稅率上升，主要由於香港及中國附屬公司貢獻的溢利相對中國附屬公司貢獻的免稅溢利的比例增加。香港的利得稅稅率為16.5%，而中國的所得稅稅率為25%。

### 7. Research and Development Expenses

For the Reporting Period, research and development expenses of the Group amounted to approximately RMB63.4 million, representing a decrease of approximately RMB29.2 million or approximately 31.5% from approximately RMB92.6 million over the corresponding period of 2022. This was primarily due to less expenses spent on the research and development of IC chip distribution and application design, AIoT products and technologies, as well as customized technical solutions for proprietary products such as V2X and 5G applications.

### 8. Administrative and Other Operating Expenses

Administrative and other operating expenses for the Reporting Period were approximately RMB107.9 million, representing an increase of approximately RMB22.7 million or approximately 26.6% from approximately RMB85.2 million over the corresponding period of 2022. This was primarily due to an increase in amortization of intangible assets in the first half of 2023 as compared to that of 2022.

### 9. Income Tax Expenses

Our income tax expenses decreased by approximately RMB4.5 million or 13.6% from approximately RMB33.0 million for the six months ended June 30, 2022 to approximately RMB28.5 million for the Reporting Period, primarily due to a decrease in profit before tax as a result of the decreased revenue. The effective tax rate for the six months ended June 30, 2023 was 14.5%, as compared to 13.5% for the six months ended June 30, 2022. The increase in effective tax rate was mainly due to increased ratio of profits contributed by both Hong Kong and PRC subsidiaries to profits contributed by PRC subsidiaries with tax exemptions. The profits tax rate in Hong Kong is 16.5% while the income tax rate in the PRC is 25%.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

### 10. 報告期間的本公司擁有人應佔溢利

報告期間，本公司擁有人應佔溢利約為人民幣92.5百萬元，較2022年同期的約人民幣131.7百萬元減少約人民幣39.2百萬元或約29.8%。該減少主要由於截至2022年6月30日止六個月錄得出售附屬公司的收益約人民幣48.9百萬元，而2023年同期則並無錄得該收益。該減少亦源於財務成本從截至2022年6月30日止六個月的人民幣29.4百萬元增加約人民幣22.4百萬元至2023年同期的人民幣51.8百萬元。財務成本增加，乃由於銀行借款增加。本公司擁有人應佔溢利減幅，部分被經營溢利由人民幣224.0百萬元同比增加至人民幣247.8百萬元所抵銷。

### 11. 流動資金及資金來源

於2023年6月30日，本集團的流動資產約為人民幣8,495.7百萬元，主要包括現金及銀行結餘(包括短期銀行存款及已抵押銀行存款)、存貨、應收貸款以及貿易及其他應收款項，金額分別約為人民幣1,048.7百萬元、人民幣5,055.2百萬元、人民幣490.9百萬元及人民幣1,893.5百萬元。本集團的流動負債約為人民幣6,008.5百萬元，其中約人民幣1,818.8百萬元為銀行貸款及約人民幣4,042.1百萬元為貿易及其他應付款項。於2023年6月30日，本集團按固定利率計息的銀行借款約為人民幣1,200.7百萬元。於2023年6月30日，本集團的流動比率(流動資產對流動負債比率)為1.41，較於2022年12月31日的1.39上升1.4%。流動比率變動主要由於存貨增加以及應收貸款從非流動部分轉為流動部分，惟此被貿易及其他應付款項以及銀行貸款的增幅所抵銷。存貨以及貿易及其他應付款項增加，乃由於為應付2023年下半年的預期銷售需求而於2023年上半年採購更多貨物。

### 10. Profit Attributable to Owners of the Company for the Reporting Period

For the Reporting Period, profit attributable to owners of the Company amounted to approximately RMB92.5 million, representing a decrease of approximately RMB39.2 million or approximately 29.8% as compared with approximately RMB131.7 million for the corresponding period of 2022. The decrease was primarily due to gain on disposal of subsidiaries amounting to approximately RMB48.9 million for the six months ended June 30, 2022 whilst no such gain was recorded for the corresponding period of 2023. The decrease was also contributed by an increase in finance costs by approximately RMB22.4 million, from RMB29.4 million for the six months ended June 30, 2022 to RMB51.8 million for the corresponding period of 2023. The increase in finance costs was resulted from an increase in bank borrowings. The decrease in profit attributable to owners of the Company was offset in part by an increase in profit from operations from RMB224.0 million to RMB247.8 million year-on-year.

### 11. Liquidity and Source of Funding

As at June 30, 2023, the current assets of the Group amounted to approximately RMB8,495.7 million, which mainly comprised cash and bank balances (including short-term bank deposits and pledged bank deposits), inventories, loan receivables and trade and other receivables, in the amount of approximately RMB1,048.7 million, RMB5,055.2 million, RMB490.9 million and RMB1,893.5 million, respectively. Current liabilities of the Group amounted to approximately RMB6,008.5 million, of which approximately RMB1,818.8 million was bank loans and approximately RMB4,042.1 million was trade and other payables. As at June 30, 2023, the Group's bank borrowings with fixed interest rates amounted to approximately RMB1,200.7 million. As at June 30, 2023, the current ratio (the current assets to current liabilities ratio) of the Group was 1.41, representing an increase of 1.4% as compared with 1.39 as at December 31, 2022. The change in the current ratio was primarily due to an increase in inventories and change from non-current portion to current portion of loan receivables, offset by an increase in trade and other payables and bank loans. The increase in inventories and trade and other payables was resulted from more purchases of goods made in the first half of 2023 to cope with expected sales demand in the second half of 2023.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

根據於2020年9月10日、2020年9月25日、2020年10月16日及2021年6月29日訂立的認購協議(統稱「該等認購事項」)，本集團向各投資者授予贖回權。贖回權構成一份合約，當中包含本集團購回其附屬公司股本工具的義務，以致按贖回價的現值(為人民幣591.0百萬元)確認贖回金融負債，並於其後按攤餘成本計量。該等認購事項之進一步詳情載於本公司日期為2020年9月10日、2020年9月25日、2020年10月16日及2021年6月29日之公告內。

於2023年6月30日或最後可行日期，本集團並無其他債務融資承擔，亦無違反任何融資契諾。

### 12. 資本開支

報告期間，本集團的資本開支約為人民幣0.6百萬元，較2022年同期的約人民幣0.3百萬元增加約人民幣0.3百萬元。

### 13. 淨資產負債比率

於2023年6月30日，本集團的淨資產負債比率(按淨債務(銀行貸款總額、租賃負債及其他金融負債減現金及現金等價物以及已抵押存款)除以淨債務及總權益之和計算)約為23.2%，而2022年12月31日則為12.3%。該上升主要由於銀行貸款於報告期間內增加。

### 14. 重大投資

報告期間，本集團並無作出或持有任何重大投資(包括對一家被投資公司的任何投資，而於2023年6月30日佔本公司資產總值5%或以上)。

Pursuant to the subscription agreements entered into on September 10, 2020, September 25, 2020, October 16, 2020 and June 29, 2021 (together, the “**Subscriptions**”), a redemption right is granted by the Group to each investor. The redemption right constituted a contract that contains an obligation for the Group to repurchase the equity instruments of the subsidiaries of the Group and gives rise to a redemption financial liability recognised at the present value of the redemption price, being RMB591.0 million, and subsequently measured at amortised cost. Further details of the Subscriptions are set out in the announcements of the Company dated September 10, 2020, September 25, 2020, October 16, 2020 and June 29, 2021.

The Group does not have other debt financing obligations as at June 30, 2023 or the Latest Practicable Date and does not have any breaches of financial covenants.

### 12. Capital Expenditure

For the Reporting Period, the capital expenditure of the Group amounted to approximately RMB0.6 million, representing an increase of approximately RMB0.3 million compared with approximately RMB0.3 million for the corresponding period in 2022.

### 13. Net Gearing Ratio

As of June 30, 2023, the net gearing ratio of the Group, which was calculated by dividing net debt (total bank loans, lease liabilities and other financial liabilities minus cash and cash equivalents and pledged deposits) by the sum of net debt and total equity was approximately 23.2% as compared with 12.3% as at December 31, 2022. The increase was primarily due to an increase in bank loans during the Reporting Period.

### 14. Significant Investments

The Group did not make or hold any material investments (including any investment in an investee company with a value of 5% or more of the Company's total assets as at June 30, 2023) for the Reporting Period.

## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

### 15. 重大收購及出售

誠如本公司日期為2023年1月10日的公告所披露，深圳科通與深圳市華曦達科技股份有限公司一同參與土地使用權競拍並於2023年1月10日中標，並於同日與深圳交易集團有限公司土地礦業權業務分公司簽訂成交確認書及與深圳市規劃和自然資源局寶安管理局訂立深圳市國有建設用地使用權出讓合同，以落實購買位於中國深圳市寶安區新安街道地塊的土地使用權，為期30年，該地塊的地盤面積為10,302.25平方米，總代價為人民幣129.0百萬元（「**土地使用權購買事項**」）。

有關土地使用權購買事項之進一步詳情，請參閱本公司日期為2023年1月10日的公告。

除已披露者外，本集團於報告期間內並無作出任何重大收購及出售。

### 16. 未來作重大投資及資本資產的計劃

深圳科通已於2022年6月28日向深圳證券交易所提交在深圳證券交易所創業板進行建議A股上市之上市申請，並於2022年6月30日獲深圳證券交易所通知確認建議A股上市之申請。

截至最後可行日期，建議A股上市須待（其中包括）深圳證券交易所批准及完成中國證券監督管理委員會之發行註冊程序後方可作實。

### 15. Material Acquisitions and Disposals

As disclosed in the announcement of the Company dated January 10, 2023, Shenzhen Comtech and Shenzhen SDMC Technology Co., Ltd (深圳市華曦達科技股份有限公司) have jointly participated in a tender for the land use right and won the bid on January 10, 2023 and on the same day, entered into a letter of confirmation (成交確認書) with Shenzhen Trading Group Co., Ltd. — Land Mining Rights Business Branch (深圳交易集團有限公司土地礦業權業務分公司) and a land use right agreement (深圳市國有建設用地使用權出讓合同) together with the Shenzhen Municipal Bureau of Planning and Natural Resources Baoan Administration (深圳市規劃和自然資源局寶安管理局) to finalize the purchase of the land use right to a plot of land located at Xin'an Street, Bao'an District, Shenzhen, China (中國深圳市寶安區新安街道) with a land site area of 10,302.25 square meters for a term of 30 years at an aggregate consideration of RMB129.0 million (the "**Purchase of Land Use Right**").

For further details of the Purchase of Land Use Right, please refer to the announcement of the Company dated January 10, 2023.

Save as disclosed, the Group did not have any material acquisitions and disposals during the Reporting Period.

### 16. Future plans for material investments and capital assets

Shenzhen Comtech has submitted its listing application to the Shenzhen Stock Exchange for the Proposed A Share Listing on the ChiNext Board of the Shenzhen Stock Exchange on June 28, 2022 and was notified by the Shenzhen Stock Exchange on June 30, 2022 that the application for the Proposed A Share Listing was acknowledged.

As of the Latest Practicable Date, the Proposed A Share Listing are subject to, among other things, the approval from the Shenzhen Stock Exchange and the completion of issuance registration procedures with China Securities Regulatory Commission.

## 管理層討論與分析(續)

### Management Discussion and Analysis (Continued)

有關建議A股上市之進一步詳情可參閱本公司日期為2021年9月30日、2021年12月7日、2022年6月30日、2023年2月28日及2023年6月27日的公告，以及本公司日期為2022年3月10日有關深圳科通在中國的證券交易所進行建議分拆及建議A股上市的通知函。

Further details of the Proposed A Share Listing can be referred to the announcements of the Company dated September 30, 2021, December 7, 2021, June 30, 2022, February 28, 2023 and June 27, 2023, and the circular of the Company dated March 10, 2022 in relation to the Proposed Spin-off and the Proposed A-Share Listing of Shenzhen Comtech on a stock exchange in the PRC.

#### 17. 資產抵押

除於2023年6月30日的金額分別為約人民幣495.1百萬元及約人民幣415.7百萬元的已抵押銀行存款及已抵押應收賬款以及於2022年12月31日金額分別為約人民幣190.5百萬元及約人民幣257.2百萬元的已抵押銀行存款及已抵押應收賬款外，本集團於報告期間內概無任何資產抵押。已抵押銀行存款及已抵押應收賬款已作為香港及中國數家銀行所授予信貸融資的抵押。

#### 17. Pledge of Assets

Except for the pledged bank deposits and pledged account receivables of approximately RMB495.1 million and approximately RMB415.7 million as at June 30, 2023, respectively, and approximately RMB190.5 million and approximately RMB257.2 million as at December 31, 2022, respectively, the Group did not have any pledge of assets during the Reporting Period. The pledged bank deposits and pledged account receivables were placed as security for credit facilities granted by several banks in Hong Kong and PRC.

#### 18. 或然負債

於2023年6月30日，本集團及本公司均無任何重大或然負債。

#### 18. Contingent Liabilities

Neither the Group nor the Company had any significant contingent liabilities as at June 30, 2023.

#### 19. 匯兌風險

報告期間內的外幣交易乃按於交易日期適用的外幣匯率換算。以外幣計值的貨幣資產及負債乃按於報告期間末適用的外幣匯率換算。匯兌收益及虧損於損益中確認。

#### 19. Foreign Exchange Exposure

Foreign currency transactions during the Reporting Period are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the end of the Reporting Period. Exchange gains and losses are recognized in profit or loss.

以外幣的歷史成本計量的非貨幣資產及負債乃使用於交易日期適用的外幣匯率換算。按公平值列賬的以外幣計值的非貨幣資產及負債乃使用於釐定公平值當日適用的外幣匯率換算。

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated using the foreign exchange rates ruling at the dates the fair value was determined.



## 管理層討論與分析(續) Management Discussion and Analysis (Continued)

並非以人民幣為功能貨幣的業務的業績乃按與於交易日期適用的外幣匯率相若的匯率換算為人民幣。簡明綜合財務狀況表項目乃按於報告期間末的收市外幣匯率換算為人民幣。所產生的匯兌差額乃於其他全面收益內確認，並於權益中的匯兌儲備內獨立累計。

於出售並非以人民幣為功能貨幣的業務時，有關該並非以人民幣為功能貨幣的業務的匯兌差額的累計金額乃於確認出售的損益時自權益重新分類至損益。

於報告期間內，本集團並無使用任何衍生金融工具對沖涉及外幣交易及日常業務過程中產生的其他金融資產及負債的波動。本集團管理層密切監察外匯風險並將於有需要時考慮對沖重大外幣風險。

### 20. 報告期間後事項

除本中期報告所披露者外，自截至2023年6月30日止六個月結束以來，概無發生任何可能影響本集團的其他重大事件。

The results of operations with functional currency other than RMB are translated into RMB at the exchange rates approximating the foreign exchange rates ruling at the dates of transactions. Condensed consolidated statement of financial position items are translated into RMB at the closing foreign exchange rates at the end of the Reporting Period. The resulting exchange differences are recognized in other comprehensive income and accumulated separately in equity in the exchange reserve.

On disposal of an operation with functional currency other than RMB, the cumulative amount of the exchange differences relating to that operation with functional currency other than RMB is reclassified from equity to profit or loss when the profit or loss on disposal is recognized.

During the Reporting Period, the Group did not use any derivative financial instruments to hedge against the volatility associated with foreign currency transactions and other financial assets and liabilities arising in the ordinary course of business. The Group's management monitors foreign exchange exposure closely and will consider hedging significant foreign currency exposure should the need arise.

### 20. Events after the Reporting Period

Save as disclosed in this interim report, there were no other significant events that might affect the Group since the end of the six months ended June 30, 2023.



## 其他資料 Other Information

### 董事及最高行政人員於本公司及任何相聯法團之股份、相關股份及債權證之權益及淡倉

於2023年6月30日，董事及本公司最高行政人員在本公司或其相聯法團（定義見證券及期貨條例第XV部）之股份、相關股份或債權證中擁有(i)須根據證券及期貨條例第XV部第7及8分部通知本公司及聯交所之權益及淡倉（包括根據證券及期貨條例有關條文董事或最高行政人員被當作或視為擁有之權益及淡倉）；(ii)根據證券及期貨條例第352條須記入該條所指本公司存置之登記冊之權益及淡倉；(iii)根據上市規則所載的標準守則須通知本公司及聯交所之權益及淡倉；或(iv)根據董事所知披露之權益及淡倉如下：

#### (i) 於本公司股份之權益

董事姓名	權益性質	股份數目 <sup>(1)</sup>	概約股權百分比 <sup>(3)</sup>
Name of Director	Nature of interest	Number of Shares <sup>(1)</sup>	Approximate percentage of shareholding <sup>(3)</sup>
康先生 Mr. Kang	受控法團權益 <sup>(2)</sup> Interest of controlled corporation <sup>(2)</sup>	650,200,000	46.63%
康先生 Mr. Kang	實益擁有人 Beneficial owner	1,800,000	0.13%
胡先生 Mr. Wu	實益擁有人 Beneficial owner	1,800,000	0.13%
郭女士 Ms. Guo	實益擁有人 Beneficial owner	600,000	0.04%

附註：

- (1) 所有股份均以好倉（定義見證券及期貨條例第XV部）持有。
- (2) 康先生擁有Envision Global的100%權益，而Envision Global則擁有此等股份。因此，康先生被視為於Envision Global持有之此等股份中擁有權益。
- (3) 百分比僅供闡釋用途，數字可能因四捨五入而略有出入，乃按2023年6月30日已發行股份數目（並無計及將根據受限制股份單位計劃予以發行之股份）計算。

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

As at June 30, 2023, the interests and short positions of the Directors and the chief executives of the Company in the Shares, underlying Shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which the Directors or chief executives have taken or deemed to have taken under such provisions of the SFO); (ii) required, pursuant to section 352 of the SFO, to be recorded in the register maintained by the Company referred to therein; (iii) required, pursuant to the Model Code contained in the Listing Rules, to be notified to the Company and the Stock Exchange; or (iv) disclosed according to the knowledge of the Directors were as follows:

#### (i) Interests in the Shares of the Company

Notes:

- (1) All the Shares are held in long position (as defined under Part XV of the SFO).
- (2) Mr. Kang owns 100% of Envision Global, which in turn owns these Shares. Mr. Kang is therefore deemed to be interested in these Shares held by Envision Global.
- (3) The percentage is for illustrative purpose only, subject to rounding error, and is calculated based on the number of Shares in issue as at June 30, 2023 (without taking into account the Shares to be issued pursuant to the RSU Schemes).

## 其他資料(續) Other Information (Continued)

(ii) 於證券及期貨條例第XV部所指任何本公司相聯法團之權益

(ii) Interests in any associated corporation of the Company within the meaning of Part XV of the SFO

董事姓名 Name of Director	證券及期貨條例第XV部所指本公司相聯法團的名稱 Name of associated corporation of the Company within the meaning of Part XV of the SFO	權益性質 Nature of interest	擁有權益的證券數目 Number of securities interested	概約股權百分比 Approximate percentage of shareholding
康先生 Mr. Kang	Envision Global <sup>(2)</sup> Envision Global <sup>(2)</sup>	實益擁有人 Beneficial owner	1股股份 1 share	100%

附註：

(1) 所有股份均以好倉(定義見證券及期貨條例第XV部)持有。

(2) 康先生直接擁有Envision Global的100%權益。

Notes:

(1) All the shares are held in long position (as defined under Part XV of the SFO).

(2) Mr. Kang directly owns 100% of Envision Global.

除上文所披露者外，於2023年6月30日，據任何董事或本公司最高行政人員所知，概無董事或本公司最高行政人員於本公司或其相聯法團(定義見證券及期貨條例第XV部)之股份、相關股份或債權證中擁有任何(i)根據證券及期貨條例第XV部須通知本公司及聯交所之權益或淡倉(包括根據證券及期貨條例有關條文董事被當作或視為擁有之權益及淡倉)；或(ii)根據證券及期貨條例第352條須記入該條所指的登記冊之權益或淡倉；或(iii)根據標準守則已通知本公司及聯交所之權益或淡倉。

Save as disclosed above, as at June 30, 2023, so far as is known to any Director or the chief executive of the Company, none of the Directors or the chief executives of the Company had any interests or short positions in the Shares, underlying Shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) required to be notified to the Company and the Stock Exchange pursuant to Part XV of the SFO (including the interests and short positions which the Director is taken or deemed to have under such provisions of the SFO); or (ii) required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein; or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

## 其他資料(續) Other Information (Continued)

### 主要股東於本公司股份、相關股份及債權證之權益及淡倉

於2023年6月30日，據董事所知悉，以下主要股東於本公司股份或相關股份中擁有已記入本公司根據證券及期貨條例第XV部第336條須存置的登記冊內之權益或淡倉：

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

As at June 30, 2023, so far as the Directors are aware, the following substantial shareholders had interests or short positions in the Shares or underlying Shares of the Company as recorded in the register required to be kept by the Company pursuant to section 336 of Part XV of the SFO:

名稱／姓名	權益性質	股份數目 <sup>(1)</sup>	概約股權百分比 <sup>(4)</sup>
Name	Nature of Interest	Number of Shares <sup>(1)</sup>	Approximate percentage of shareholding <sup>(4)</sup>
Envision Global <sup>(2)</sup>	實益擁有人	650,200,000	46.63%
Envision Global <sup>(2)</sup>	Beneficial owner		
康先生 <sup>(2)</sup>	受控法團權益	650,200,000	46.63%
Mr. Kang <sup>(2)</sup>	Interest of a controlled corporation		
康先生	實益擁有人	1,800,000	0.13%
Mr. Kang	Beneficial owner		
Total Dynamic <sup>(3)</sup>	實益擁有人	182,888,000	13.12%
Total Dynamic <sup>(3)</sup>	Beneficial owner		
姚女士 <sup>(3)</sup>	受控法團權益	182,888,000	13.12%
Ms. Yao <sup>(3)</sup>	Interest of a controlled corporation		

附註：

- (1) 所有股份均以好倉(定義見證券及期貨條例第XV部)持有。
- (2) 康先生擁有Envision Global的100%權益，而Envision Global則擁有此等股份。因此，康先生被視為於Envision Global持有之此等股份中擁有權益。
- (3) 姚女士擁有Total Dynamic的100%權益，而Total Dynamic則擁有此等股份。因此，姚女士被視為於Total Dynamic持有之此等股份中擁有權益。
- (4) 百分比僅供闡釋用途，數字可能因四捨五入而略有出入，乃按2023年6月30日已發行股份數目(並無計及將根據受限制股份單位計劃予以發行之股份)計算。

Notes:

- (1) All the Shares are held in long position (as defined under Part XV of the SFO).
- (2) Mr. Kang owns 100% of Envision Global, which in turn owns these Shares. Therefore, Mr. Kang is deemed to be interested in these Shares held by Envision Global.
- (3) Ms. Yao owns 100% of Total Dynamic, which in turn owns these Shares. Therefore, Ms. Yao is deemed to be interested in these Shares held by Total Dynamic.
- (4) The percentage is for illustrative purpose only, subject to rounding error, and is calculated based on the number of Shares in issue as at June 30, 2023 (without taking into account the Shares to be issued pursuant to the RSU Schemes).

除上文所披露者外，於2023年6月30日，董事並無獲任何人士告知其於本公司股份或相關股份中擁有已記入根據證券及期貨條例第336條須存置的登記冊內之權益或淡倉。

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

## 其他資料(續) Other Information (Continued)

### 僱員及薪酬政策

於2023年6月30日，本集團共有586名僱員(2022年6月30日：579名)，當中15名(2022年6月30日：13名)為兼職僱員。本集團僱用的僱員人數視乎需要不時變動。僱員薪酬乃根據現行行業慣例及僱員的教育背景、經驗及個人表現釐定。我們定期檢討本集團僱員的薪酬政策及待遇。除養老金、內部培訓計劃、酌情花紅、醫療保險及強制性公積金外，僱員可根據個人表現評估獲授予股份獎勵。

本集團主要行政人員的薪酬由本公司薪酬委員會釐定，薪酬委員會負責根據本集團的表現及行政人員各自對本集團作出的貢獻檢討及釐定行政人員的薪酬。本公司亦設有一個已逾期且當中有尚未行使受限制股份單位的股份計劃及一個現正生效的股份計劃。

本集團於截至2023年6月30日止六個月產生的薪酬成本總額約為人民幣65.4百萬元(截至2022年6月30日止六個月：人民幣63.1百萬元)。

### 股份計劃

本公司有一個已逾期且當中有尚未行使受限制股份單位的股份計劃及一個現正生效的股份計劃，即2014年受限制股份單位計劃及2023年受限制股份單位計劃。

由於在報告期內並無根據本公司受限制股份單位計劃授予獎勵，因此並無就報告期內授予的獎勵發行新股。

### EMPLOYEE AND REMUNERATION POLICIES

As at June 30, 2023, the Group had 586 employees in total (June 30, 2022: 579), of which 15 employees work part-time (June 30, 2022: 13). The number of employees employed by the Group varies from time to time depending on need. Employee remuneration is determined in accordance with prevailing industry practice and employees' educational backgrounds, experiences and performance. The remuneration policy and package of the Group's employees are periodically reviewed. Apart from pension funds, in-house training programs, discretionary bonuses, medical insurance and mandatory provident fund, share awards may be granted to employees according to the assessment of individual performance.

Compensation of key executives of the Group is determined by the Company's remuneration committee which reviews and determines executives' compensation based on the Group's performance and the executives' respective contributions to the Group. The Company also has one expired share scheme with RSUs outstanding and one existing share scheme.

The total remuneration cost incurred by the Group for the six months ended June 30, 2023 was approximately RMB65.4 million (for the six months ended June 30, 2022: RMB63.1 million).

### SHARE SCHEMES

The Company has one expired share scheme with RSUs outstanding and one existing share scheme, namely the 2014 RSU Scheme and the 2023 RSU Scheme, respectively.

No new shares may be issued in respect of awards granted during the Reporting Period as no awards were granted under the RSU Schemes of the Company during the Reporting Period.

## 其他資料(續) Other Information (Continued)

### 2014年受限制股份單位計劃

本公司於2014年3月1日採納2014年受限制股份單位計劃，該計劃於2023年6月9日本公司2023年股東週年大會結束時終止(「終止2014年受限制股份單位計劃」)。

於2023年6月30日及最後可行日期，根據2014年受限制股份單位計劃，仍有合共70,277,151份股份獎勵尚未行使。

### 可供授出的受限制股份單位數目上限(可以新股份或現有股份撥出)

根據2014年受限制股份單位計劃可予授出的受限制股份單位總數(不包括根據2014年受限制股份單位計劃已沒收的受限制股份單位)將不會超過137,400,000股股份，即本公司於2014年7月18日已發行股本的10%。

於2023年1月1日，根據2014年受限制股份單位計劃可授出69,557,151個受限制股份單位。於報告期內，並無受限制股份單位已根據2014年受限制股份單位計劃授予合資格參與者，另有720,000個受限制股份單位已失效。因此，於2023年6月30日，根據2014年受限制股份單位計劃可授出70,277,151個受限制股份單位。然而，根據終止2014年受限制股份單位計劃，2023年6月9日之後將不再根據2014年受限制股份單位計劃授予獎勵。

### 2014 RSU SCHEME

The Company has adopted the 2014 RSU Scheme on March 1, 2014, which was terminated on June 9, 2023 at the conclusion of the Company's 2023 annual general meeting (the "Termination of 2014 RSU Scheme").

As at June 30, 2023 and the Latest Practicable Date, an aggregate of 70,277,151 share awards remain outstanding under the 2014 RSU Scheme.

### Maximum number of RSUs (which can be satisfied by new Shares or existing Shares) available for grant

The aggregate number of RSUs available for grant under the 2014 RSU Scheme (excluding RSUs which have been forfeited in accordance with the 2014 RSU Scheme) would not exceed 137,400,000 shares, being 10% of the issued share capital of the Company on July 18, 2014.

As of January 1, 2023, 69,557,151 RSUs were available for grant under the 2014 RSU Scheme. During the Reporting Period, nil RSUs were granted to eligible participants and 720,000 RSUs lapsed pursuant to the 2014 RSU Scheme. It follows that, as of June 30, 2023, 70,277,151 RSUs would have been available for grant under the 2014 RSU Scheme. However, no further awards would be granted under the 2014 RSU Scheme after June 9, 2023 pursuant to the Termination of 2014 RSU Scheme.

## 其他資料(續) Other Information (Continued)

根據2014年受限制股份單位計劃授出但尚未行使的受限制股份單位(以現有股份支付)的詳情如下：

Details of the outstanding RSUs granted under the 2014 RSU Scheme (to be satisfied by existing Shares) are as follows:

參與者名稱及角色	獎勵日期	歸屬期	已授予的受限制股份單位所涉及的購買價 <sup>(1)</sup> 的股份數目	於2023年1月1日尚未歸屬的受限制股份單位	於報告期內授出	於報告期內註銷	於報告期內歸屬	於報告期內失效	於2023年6月30日尚未歸屬的受限制股份單位	緊接授出前的股份收市價 港元	受限制股份單位在授出日的公平值以及所採納的會計準則及政策 <sup>(2)</sup>	報告期內股份在緊接歸屬日前的加權平均收市價 港元	
Name of participants and Role	Date of award	Vesting Period	Purchase price <sup>(1)</sup>	Number of Shares underlying the RSUs granted	Unvested RSUs as at January 1, 2023	Granted during the Reporting Period	Cancelled during the Reporting Period	Vested during the Reporting Period	Lapsed during the Reporting Period	Unvested RSUs as at June 30, 2023	Closing price of Shares immediately before the grant HK\$	Fair value of RSUs at the date of grant and the accounting standard and policy adopted <sup>(2)</sup>	Weighted average closing price of the Share immediately before the date of vesting during the Reporting Period HK\$
<b>董事</b>													
<b>Directors</b>													
郭女士	2020年7月16日	分12個季度分期付款(2020年7月16日至2023年7月15日)	—	600,000	150,000	—	—	100,000	—	50,000	1.39	738,000	1.86
Ms. Guo	July 16, 2020	12 quarterly installments (from July 16, 2020 to July 15, 2023)											
<b>報告期內五名最高薪酬人士合計</b>													
<b>Five highest paid individual during the Reporting Period in aggregate</b>													
	2022年4月20日	分12個季度分期付款(2022年4月20日至2025年4月19日)	—	960,000	800,000	—	—	160,000	—	640,000	2.12	1,891,200	1.86
	April 20, 2022	12 quarterly installments (from April 20, 2022 to April 19, 2025)											
<b>其他承授人合計</b>													
<b>Other grantees in aggregate</b>													
	2020年7月16日	分12個季度分期付款(2020年7月16日至2023年7月15日)	—	7,080,000 <sup>(3)</sup>	870,000 <sup>(3)</sup>	—	—	500,000	120,000	250,000	1.39	8,708,400	1.86
	July 16, 2020	12 quarterly installments (from July 16, 2020 to July 15, 2023)											
	2022年4月20日	分12個季度分期付款(2022年4月20日至2025年4月19日)	—	2,940,000	2,450,000	—	—	370,000	600,000	1,480,000	2.12	5,791,800	1.86
	April 20, 2022	12 quarterly installments (from April 20, 2022 to April 19, 2025)											

附註：

Notes:

- 根據2014年受限制股份單位計劃，申請或接受受限制股份單位時無需支付任何款項，已獎勵的受限制股份單位亦無購買價。
- 受限制股份單位的公平值按照編製本公司財務報表所採納的會計準則及政策釐定並根據授予的股份數目及授出日期的股份收市價計算。
- 於2023年1月1日，3,340,000份已獎勵的受限制股份單位因員工辭任而在各自的歸屬日期前失效。

- Pursuant to the 2014 RSU Scheme, there is no amount payable on application or acceptance of the RSU and no purchase price of RSU awarded.
- The fair value of RSUs is determined in accordance with the accounting standards and policies adopted for preparing the Company's financial statements, which is calculated based on the number of Shares granted and the closing price of the Shares on the date of grant.
- As at January 1, 2023, 3,340,000 awarded RSUs lapsed prior to their respective vesting dates as a result of staff resignation.

## 其他資料(續) Other Information (Continued)

### 2023年受限制股份單位計劃

本公司已於2023年6月9日(「採納日期」)採納新受限制股份單位計劃(「2023年受限制股份單位計劃」)，該計劃旨在為本公司提供靈活的方式，通過向合資格參與者提供收購本公司股權的機會，使合資格參與者的利益與本公司及股東的利益一致，從而酬謝、激勵、保留合資格參與者，向其作出獎勵、補償及/或提供利益，鼓勵合資格參與者為本公司的長期增長及盈利能力作出貢獻，並提高本公司及其股份的價值，繼而使本公司及股東整體受益。

### 可供授出的受限制股份單位數目上限(可以新股份或現有股份撥出)

根據2023年受限制股份單位計劃授出的受限制股份單位總數(不包括根據2023年受限制股份單位計劃被沒收的受限制股份單位)將不超過139,426,273股股份(相當於本公司於採納日期的已發行股本總數的10%(不包括因根據2014年受限制股份單位計劃及2023年受限制股份單位計劃授出的受限制股份單位歸屬而發行的任何股份))(「2023年受限制股份單位計劃限額」)。

就2023年受限制股份單位計劃授予服務供應商參與者的所有獎勵而可予發行的新股份總數為4,182,788股(相當於本公司於採納日期已發行股本總數的3%)(「服務供應商分限額」)。

於報告期內，並無受限制股份單位根據2023年受限制股份單位計劃授予合資格參與者。因此，於2023年6月30日，根據2023年受限制股份單位計劃限額及服務供應商分限額分別有139,426,273個受限制股份單位及4,182,788個受限制股份單位可供授出。

### 2023 RSU SCHEME

The Company has adopted a new RSU scheme (the “**2023 RSU Scheme**”) on June 9, 2023 (the “**Adoption Date**”), which is meant to provide the Company with a flexible means of, remunerating, incentivizing, retaining, rewarding, compensating and/or providing benefits to Eligible Participants through aligning the interests of Eligible Participants with those of the Company and Shareholders by providing them with an opportunity to acquire shareholding interests in the Company, and thereby, encouraging Eligible Participants to contribute to the long-term growth and profitability of the Company and to enhance the value of the Company and its Shares for the benefit of the Company and Shareholders as a whole.

### Maximum number of RSUs (which can be satisfied by new Shares or existing Shares) available for grant

The aggregate number of RSUs to be granted under the 2023 RSU Scheme (excluding RSUs which have been forfeited in accordance with the 2023 RSU Scheme) will not exceed 139,426,273 Shares (representing 10% of the total number of the issued share capital of the Company (excluding any Shares which has been issued pursuant to the vesting of the RSUs granted under the 2014 RSU Scheme and grants under the 2023 RSU Scheme) as of the Adoption Date) (the “**2023 RSU Scheme Limit**”).

The total number of new Shares that may be issued pursuant to all awards to be granted to service provider participants under the 2023 RSU Scheme is 4,182,788 Shares (representing 3% of the total number of the issued share capital of the Company as of the Adoption Date) (the “**Service Provider Sublimit**”).

During the Reporting Period, no RSUs were granted to eligible participants under the 2023 RSU Scheme. It follows that, as of June 30, 2023, 139,426,273 RSUs and 4,182,788 RSUs were available for grant under the 2023 RSU Scheme Limit and the Service Provider Sublimit, respectively.

## 其他資料(續) Other Information (Continued)

### 企業管治守則

本公司致力維持及推行嚴格的企業管治。本公司企業管治的原則是推進有效的內部監控措施，提高董事會的透明度及加強對所有股東的責任承擔。董事會認為本公司於報告期間內已遵守上市規則附錄十四所載的《企業管治守則》的所有適用守則條文，惟下文解釋的企業管治守則的守則條文第C.2.1及D.1.2條除外。

企業管治守則的守則條文第C.2.1條規定，主席與行政總裁的角色應有區分，並不應由一人同時兼任。本公司之主席與首席執行官並無區分，現時由康先生兼任該兩個角色。董事會相信，由同一人兼任主席及首席執行官的角色，可確保本集團內部領導貫徹一致，使本集團的整體策略規劃更有效及更具效率。董事會認為，現行安排將不會使權力和授權平衡受損，此架構可讓本公司迅速及有效地作出及落實決策。董事會將繼續進行檢討，並會因應本集團的整體情況，於適當時候考慮將董事會主席與本公司首席執行官的角色分開。

根據企業管治守則的守則條文第D.1.2條，管理層應每月向全體董事會成員提供更新資料，載列有關發行人的表現、狀況及前景的公正及易於理解的評估，內容足以讓董事會整體及各董事履行其職責。於報告期間內，儘管本公司管理層並無定期每月向董事會成員提供更新資料，但管理層已於每季及於適當時候向董事會提供本集團最新的業務資料，讓全體董事及時掌握本集團的表現、狀況及前景，及使彼等能履行其職責。

有關本公司企業管治常規之進一步資料將載於本公司截至2023年12月31日止年度的年報中之企業管治報告內。

### CORPORATE GOVERNANCE

The Company is committed to maintaining and promoting stringent corporate governance. The principle of the Company's corporate governance is to promote effective internal control measures and to enhance the transparency and accountability of the Board to all shareholders. The Board is of the view that the Company has complied with all the applicable code provisions set out in the CG Code contained in Appendix 14 to the Listing Rules, save and except for code provisions C.2.1 and D.1.2 of the CG Code as explained below during the Reporting Period.

Code provision C.2.1 of the CG Code stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. The Company does not have a separate chairman and chief executive officer and Mr. Kang currently performs these two roles. The Board believes that vesting the roles of both chairman and chief executive officer in the same person has the benefit of ensuring consistent leadership within the Group and enables more effective and efficient overall strategic planning for the Group. The Board considers that the balance of power and authority for the present arrangement will not be impaired and this structure will enable the Company to make and implement decisions promptly and effectively. The Board will continue to review and consider splitting the roles of chairman of the Board and the chief executive officer of the Company at a time when it is appropriate by taking into account circumstances of the Group as a whole.

Pursuant to code provision D.1.2 of the CG Code, management should provide all members of the board with monthly updates, giving a balanced and understandable assessment of the issuer's performance, position, and prospects in sufficient details to enable the board as a whole and each director to discharge their duties. During the Reporting Period, although the management of the Company did not provide a regular monthly update to the members of the Board, the management has provided to the Board on quarterly basis and when appropriate, the updated business information of the Group to keep all Directors abreast of the performance, position and prospects of the Group and to enable them to discharge their duties.

Further information concerning the corporate governance practices of the Company will be set out in the corporate governance report in the annual report of the Company for the year ending December 31, 2023.



## 其他資料(續) Other Information (Continued)

本公司將持續定期檢討及監察其企業管治常規，以確保符合企業管治守則所載之最新措施及標準，並將本公司的企業管治常規維持於高水平。

### 董事於競爭業務的權益

於報告期間內，董事並不知悉董事或本公司任何主要股東(定義見上市規則)及彼等各自的聯繫人的任何業務或權益已經或可能與本集團業務構成競爭，亦不知悉任何有關人士已經或可能與本集團發生任何其他利益衝突。

### 遵守董事進行證券交易的標準守則

本公司已採納上市規則附錄十所載的標準守則，作為其就董事進行本公司證券交易的行為守則。經向全體董事作出特定查詢後，全體董事已確認，彼等於報告期間內已嚴格遵守標準守則。

董事會亦已採納標準守則以規管企業管治守則的守則條文第C.1.3條所述，可能管有關於本公司未公佈內幕消息的有關僱員進行的所有本公司證券交易。經作出合理查詢後，本公司於報告期間內並未發現本公司的有關僱員未有遵守標準守則的情況。

### 審核委員會審閱

本公司已根據上市規則成立審核委員會並制定其書面職權範圍。審核委員會的主要職責為審閱及監督本公司之財務報告程序、本集團之風險管理及內部監控系統、監察審核程序及履行董事會委派的其他職務及職責。審核委員會由三名成員組成，分別為郝純一先生、葉忻先生及馬啟元博士，彼等均為獨立非執行董事。郝純一先生為審核委員會主席。

The Company will continue to regularly review and monitor its corporate governance practices to ensure compliance with the latest measures and standards set out in the CG Code, and to maintain a high standard of corporate governance practices of the Company.

### DIRECTORS' INTEREST IN A COMPETING BUSINESS

During the Reporting Period, the Directors were not aware of any business or interest of the Directors or any substantial shareholder (as defined under the Listing Rules) of the Company and their respective associates that had competed or might compete with the business of the Group and any other conflicts of interests which any such person had or might have with the Group.

### COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as set out in Appendix 10 to the Listing Rules as its code of conduct for dealings in the securities of the Company by the Directors. Having made specific enquiry of all the Directors, all the Directors confirmed that they have strictly complied with the Model Code for the Reporting Period.

The Board has also adopted the Model Code to regulate all dealings by relevant employees who are likely to be in possession of unpublished inside information of the Company in respect of securities in the Company as referred to in code provision C.1.3 of the CG Code. No incident of non-compliance with the Model Code by the Company's relevant employees has been noted throughout the Reporting Period after making reasonable enquiry.

### REVIEW BY AUDIT COMMITTEE

The Company has established the Audit Committee with written terms of reference in accordance with the Listing Rules. The primary duties of the Audit Committee are to review and supervise the Company's financial reporting process, risk management and internal control systems of the Group, oversee the audit process and perform other duties and responsibilities as assigned by the Board. The Audit Committee comprises three members, namely, Mr. Hao Chunyi, Charlie, Mr. Ye Xin and Dr. Ma Qiyuan, all being independent non-executive Directors. Mr. Hao Chunyi, Charlie is the chairman of the Audit Committee.

## 其他資料(續) Other Information (Continued)

審核委員會已審閱本集團截至2023年6月30日止六個月的未經審核中期業績及本中期報告。審核委員會亦已就本公司所採納的會計政策及實務、內部監控及風險管理等事宜，與本公司高級管理層成員及本公司外聘核數師信永中和(香港)會計師事務所有限公司進行討論。

The Audit Committee has reviewed the unaudited interim results of the Group for the six months ended June 30, 2023 and this interim report. The Audit Committee has also discussed matters with respect to the accounting policies and practices adopted by the Company and internal control and risk management with senior management members and the external auditor of the Company, SHINEWING (HK) CPA Limited.

### 董事會轄下其他委員會

除審核委員會外，本公司亦已成立提名委員會及薪酬委員會。

### OTHER BOARD COMMITTEE

In addition to the Audit Committee, the Company has also established a nomination committee and a remuneration committee.

### 董事資料變動

根據上市規則第13.51B(1)條，董事履歷詳情的資料變動載列於下文：

### CHANGES TO DIRECTORS' INFORMATION

Pursuant to Rule 13.51B(1) of the Listing Rules, the changes in information of Directors' biographical details are set out below:

- 郝純一先生(「郝先生」)已辭任East Stone Acquisition Corporation(一家在英屬處女群島註冊成立並於納斯達克上市的投資公司(納斯達克:ESSC))的首席財務官，自2022年11月18日起生效。
- 郝先生獲委任為Tristar Acquisition I Corp.(一家於紐約交易所上市的公司(紐約交易所:TRIS))的行政總裁及董事，自2023年7月18日起生效。
- 郝先生亦獲委任為Finnovate Acquisition Corp.(一家於納斯達克上市的公司(納斯達克:FNV))的董事，自2023年5月29日起生效。

- Mr. Hao Chunyi, Charlie (“**Mr. Hao**”) has resigned as the chief financial officer of East Stone Acquisition Corporation, an investment company incorporated in the BVI and listed on NASDAQ (NASDAQ: ESSC), with effect from November 18, 2022.
- Mr. Hao has been appointed as the chief executive officer and director of Tristar Acquisition I Corp., a company listed on NYSE (NYSE: TRIS), with effect from July 18, 2023.
- Mr. Hao has also been appointed as director of Finnovate Acquisition Corp, a company listed on NASDAQ (NASDAQ: FNV), with effect from May 29, 2023.

除本報告所披露者外，自本公司2022年年報登載日期以來，並無其他董事資料變動需根據上市規則第13.51B(1)條予以披露。

Save as disclosed herein, there is no other change in the Directors' information required to be disclosed under Rule 13.51B(1) of the Listing Rules since the date of publication of the 2022 annual report of the Company.

### 購買、出售或贖回本公司的上市證券

於截至2023年6月30日止六個月內，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香港聯交所上市證券。

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

During the six months ended June 30, 2023, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's securities listed on the Hong Kong Stock Exchange.

## 其他資料(續) Other Information (Continued)

### 中期股息

董事會不建議派發截至2023年6月30日止六個月的中期股息(截至2022年6月30日止六個月：無)。

### 訴訟

截至2023年6月30日，本公司並無牽涉任何重大訴訟或仲裁事項。董事亦不知悉任何尚未了結或對本公司構成威脅的重大訴訟或索賠。

### 有關違規事項的更新

我們與中國業主訂立的14份租賃協議並未向有關政府機關登記。根據中國有關法律及法規，該等未登記事宜不會影響租賃協議的有效性，但有關政府機關可要求租賃訂約方於指定期間內登記有關租賃，若未能於指定期間內加以糾正，租賃訂約方可遭罰款人民幣1,000元至人民幣10,000元。我們預計因該等租賃協議未登記而可能遭致的罰款總額最高為人民幣140,000元。於上市日期至2023年6月30日期間，我們並無遭任何機關責令於指定期間內登記有關租賃協議或就未登記的租賃協議被該等機關處以罰款。此外，因未登記有關租賃而可能遭施加的罰款並不重大。

我們的中國法律顧問認為，上述事件對本集團整體而言不屬重大，而所提及的所有中國政府機關均指上述事宜的主管機關。

鑑於因我們未就租賃物業之租賃協議進行登記而可能招致之最高罰金並不重大，董事認為此違規事件將不會對我們的營運或財務狀況構成重大影響。

本公司承諾其將及時糾正所有違規事項，並將於本公司其後的中期及年度報告中更新糾正違規事件之進展。

### INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended June 30, 2023. (Six months ended June 30, 2022: Nil)

### MATERIAL LITIGATION

As of June 30, 2023, the Company was not involved in any material litigation or arbitration. Nor were the Directors aware of any material litigation or claims that were pending or threatened against the Company.

### UPDATE ON NON-COMPLIANCE MATTERS

14 of our lease agreements with PRC landlords had not been registered with the relevant government authorities. Under relevant PRC laws and regulations, the non-registration would not affect the validity of these lease agreements, but the relevant governmental authority may ask the parties to a lease to register the lease within a given period, and a fine ranging between RMB1,000 to RMB10,000 may be imposed on the parties to a lease for failing to rectify within the given period. We estimate that the aggregate maximum amount of penalties for not registering such lease agreements would be RMB140,000. During the period between the Listing Date and June 30, 2023, we had not been ordered by any authorities to register the lease agreements within a given period or fined by such authorities with respect to these non-registered lease agreements. In addition, the fine which may potentially be imposed as a result of the failure to register the relevant leases would be immaterial.

Our PRC Legal Advisor is of the view that the above incident is not material to our Group as a whole, and all the PRC governmental authorities referred to are the competent authorities for the matters mentioned.

Our Directors are of the view that this non-compliance incident will not have a material operational or financial impact on us, given that the potential maximum fine for failure to register lease agreements for properties we leased would be immaterial.

The Company undertakes that it will rectify all non-compliances in a timely manner and will update the progress of the rectification of the non-compliance incidents in the Company's subsequent interim and annual reports

# 簡明綜合中期財務資料審閱報告

## Report on Review of Condensed Consolidated Interim Financial Information



SHINEWING (HK) CPA Limited  
17/F., Chubb Tower, Windsor House  
311 Gloucester Road, Causeway Bay, Hong Kong

信永中和(香港)會計師事務所有限公司  
香港銅鑼灣告士打道311號  
皇室大廈安達人壽大樓17樓

致硬蛋創新董事會

(於開曼群島註冊成立的有限公司)

TO THE BOARD OF DIRECTORS OF ING DAN, INC.

(Incorporated in the Cayman Islands with limited liability)

### 引言

本核數師(以下簡稱「我們」)已審閱列載於第37至87頁的硬蛋創新(「貴公司」)及其附屬公司的簡明綜合財務報表,此報表包括於2023年6月30日的簡明綜合財務狀況表與截至該日止六個月期間的相關簡明綜合損益及其他全面收益表、簡明綜合權益變動表和簡明綜合現金流量表,以及其他附註解釋。香港聯合交易所有限公司《證券上市規則》規定,就中期財務資料擬備的報告必須符合以上規則的有關條文以及香港會計師公會(「香港會計師公會」)頒佈的《香港會計準則》(「香港會計準則」)第34號「中期財務報告」。貴公司董事須負責根據香港會計準則第34號擬備及列報該等簡明綜合財務報表。我們的責任是根據我們的審閱對該等簡明綜合財務報表作出結論,並僅按照我們協定的業務約定條款向閣下(作為整體)報告我們的結論,除此之外本報告別無其他目的。我們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。

### INTRODUCTION

We have reviewed the condensed consolidated financial statements of Ingdan Inc., (the “Company”) and its subsidiaries set out on pages 37 to 87, which comprise the condensed consolidated statement of financial position as of 30 June 2023 and the related 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 other explanatory notes. The Rules Governing the Listing of Securities on 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 (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”). The directors of the Company are responsible for the preparation and presentation of these condensed consolidated financial statements in accordance with HKAS 34. Our responsibility is to express a conclusion on these condensed consolidated financial statements 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.

# 簡明綜合中期財務資料審閱報告(續)

## Report on Review of Condensed Consolidated Interim Financial Information (Continued)

### 審閱範圍

我們已根據香港會計師公會頒佈的《香港審閱委聘準則》第2410號「由實體的獨立核數師執行中期財務資料審閱」進行審閱。審閱該等簡明綜合財務報表包括主要向負責財務和會計事務的人員作出查詢，及應用分析性和其他審閱程序。審閱的範圍遠較根據《香港審計準則》進行審計的範圍為小，故不能令我們可保證我們將知悉在審計中可能被發現的所有重大事項。因此，我們不會發表審計意見。

### 結論

按照我們的審閱，我們並無發現任何事項，令我們相信簡明綜合財務報表未有在各重大方面根據香港會計準則第34號擬備。

信永中和(香港)會計師事務所有限公司  
執業會計師  
關志峰  
執業證書編號：P06614

香港  
2023年8月31日

### 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 these condensed consolidated financial statements 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.

### CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated financial statements are not prepared, in all material respects, in accordance with HKAS 34.

**SHINEWING (HK) CPA Limited**  
*Certified Public Accountants*  
**Kwan Chi Fung**  
Practising Certificate Number: P06614

Hong Kong  
31 August 2023

# 簡明綜合損益及其他全面收益表

## Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 Six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
	附註 Notes		
收入	<b>Revenue</b>	4	<b>3,863,453</b>
銷售成本	Cost of sales		<b>(3,381,146)</b>
毛利	<b>Gross profit</b>		<b>482,307</b>
其他收入	Other income	6	<b>26,857</b>
銷售及分銷開支	Selling and distribution expenses		<b>(90,163)</b>
研發開支	Research and development expenses		<b>(63,399)</b>
行政及其他經營開支	Administrative and other operating expenses		<b>(107,862)</b>
財務成本	Finance costs	7	<b>(51,791)</b>
出售附屬公司的收益	Gain on disposal of subsidiaries	23	<b>—</b>
應佔聯營公司業績	Share of results of associates		<b>638</b>
除稅前溢利	<b>Profit before tax</b>		<b>196,587</b>
所得稅開支	Income tax expenses	8	<b>(28,455)</b>
期內溢利	Profit for the period	9	<b>168,132</b>
以下應佔期內溢利：	Profit for the period attributable to:		
本公司擁有人	Owners of the Company		<b>92,521</b>
非控股權益	Non-controlling interests		<b>75,611</b>
			<b>168,132</b>
			211,881

# 簡明綜合損益及其他全面收益表(續)

## Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 Six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
		附註 Note	
<b>期內其他全面(開支)收益</b>	<b>Other comprehensive (expense) income for the period</b>		
<i>其後不會重新分類至損益的項目：</i>	<i>Items that will not be reclassified subsequently to profit or loss:</i>		
財務報表由功能貨幣換算為呈報貨幣所產生的匯兌差額	Exchange differences arising on translation of financial statements from functional currency to presentation currency	<b>(23,857)</b>	50,714
按公平值計入其他全面收益的金融資產的公平值變動淨額	Net change in fair value of financial assets at fair value through other comprehensive income	<b>77,838</b>	(137,628)
期內其他全面收益(開支)	Other comprehensive income (expense) for the period	<b>53,981</b>	(86,914)
<b>期內全面收益總額</b>	<b>Total comprehensive income for the period</b>	<b>222,113</b>	124,967
以下應佔期內全面收益總額：	Total comprehensive income for the period attributable to:		
本公司擁有人	Owners of the Company	<b>159,422</b>	35,649
非控股權益	Non-controlling interests	<b>62,691</b>	89,318
		<b>222,113</b>	124,967
<b>每股盈利</b>	<b>EARNINGS PER SHARE</b>	11	
基本(人民幣元)	Basic (RMB)	<b>0.068</b>	0.095
攤薄(人民幣元)	Diluted (RMB)	<b>0.067</b>	0.094

# 簡明綜合財務狀況表

## Condensed Consolidated Statement of Financial Position

於2023年6月30日 As at 30 June 2023

		附註 Notes	於2023年 6月30日 As at 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 As at 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
<b>非流動資產</b>	<b>Non-current assets</b>			
廠房及設備	Plant and equipment		8,542	8,306
使用權資產	Right-of-use assets	12	146,442	29,549
投資物業	Investment properties		229,847	237,653
無形資產	Intangible assets		794,601	1,027,026
商譽	Goodwill		607,007	607,007
按公平值計入其他全面 收益的金融資產	Financial assets at fair value through other comprehensive income	13	822,681	646,024
應收貸款	Loans receivables	14	216,774	704,002
於聯營公司的權益	Interests in associates		23,042	22,404
於合營企業的權益	Interest in a joint venture		—	—
			<b>2,848,936</b>	3,281,971
<b>流動資產</b>	<b>Current assets</b>			
存貨	Inventories		5,055,171	4,080,543
貿易應收款項、應收票據 及其他應收款項	Trade, bills and other receivables	15	1,893,484	1,469,767
應收貸款	Loans receivables	14	490,862	—
按公平值計入損益的金融 資產	Financial assets at fair value through profit or loss	21	7,445	6,000
已抵押銀行存款	Pledged bank deposits		495,088	190,539
現金及現金等價物	Cash and cash equivalents		553,632	676,419
			<b>8,495,682</b>	6,423,268
<b>流動負債</b>	<b>Current liabilities</b>			
貿易及其他應付款項	Trade and other payables	16	4,042,129	3,423,946
租賃負債	Lease liabilities	12	23,173	12,555
合約負債	Contract liabilities		115,049	262,551
應付所得稅	Income tax payables		9,301	33,866
銀行貸款	Bank loans	17	1,818,815	888,116
			<b>6,008,467</b>	4,621,034
<b>流動資產淨額</b>	<b>Net current assets</b>		<b>2,487,215</b>	1,802,234
<b>總資產減流動負債</b>	<b>Total assets less current liabilities</b>		<b>5,336,151</b>	5,084,205



## 簡明綜合財務狀況表(續)

## Condensed Consolidated Statement of Financial Position (Continued)

於2023年6月30日 As at 30 June 2023

		附註 Notes	於2023年 6月30日 As at 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 As at 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
<b>非流動負債</b>	<b>Non-current liabilities</b>			
遞延稅項負債	Deferred tax liabilities		<b>37,704</b>	41,530
其他金融負債	Other financial liabilities	18	<b>591,023</b>	571,347
租賃負債	Lease liabilities	12	<b>30,019</b>	17,976
			<b>658,746</b>	630,853
<b>資產淨額</b>	<b>Net assets</b>		<b>4,677,405</b>	4,453,352
<b>資本及儲備</b>	<b>Capital and reserves</b>			
股本	Share capital	19	<b>1</b>	1
儲備	Reserves		<b>4,190,037</b>	4,028,675
			<b>4,190,038</b>	4,028,676
<b>非控股權益</b>	<b>Non-controlling interests</b>		<b>487,367</b>	424,676
<b>總權益</b>	<b>Total equity</b>		<b>4,677,405</b>	4,453,352

# 簡明綜合權益變動表

## Condensed Consolidated Statement of Changes in Equity

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		股本	股份溢價	資本儲備	以股份為基礎		就受限制 股份單位計劃 (「受限制股份 單位計劃」) 持有的股份	匯兌儲備	法定儲備	公平值儲備	保留溢利	總計	非控股權益	總計
					的補償儲備	其他儲備								
		Share Capital	Share premium	Capital reserve	Share-based compensation Reserve	Other reserve	(the "RSU Scheme")	Exchange reserve	Statutory reserves	Fair value reserve	Retained profits	Total	Non- controlling interests	Total
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
		(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)
		(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)	(note 21)
於2022年1月1日(經審核)	At 1 January 2022 (audited)	1	2,115,407	18,923	26,274	(22,506)	(43,097)	22,653	13,891	(161,133)	2,184,225	4,154,638	387,509	4,542,147
期內溢利	Profit for the period	—	—	—	—	—	—	—	—	—	131,691	131,691	80,190	211,881
期內其他全面(開支)收益：	Other comprehensive (expense)	—	—	—	—	—	—	—	—	—	—	—	—	—
財務報表由功能貨幣換算為呈報貨幣所產生的匯兌差額	Exchange differences arising on translation of financial statements of functional currency to presentation currency	—	—	—	—	—	—	41,586	—	—	—	41,586	9,128	50,714
按公平值計入其他全面收益的金融資產的公平值變動淨額	Net change in fair value of financial assets at fair value through other comprehensive income	—	—	—	—	—	—	—	—	(137,628)	—	(137,628)	—	(137,628)
期內全面(開支)收益總額	Total comprehensive (expense) income for the period	—	—	—	—	—	—	41,586	—	(137,628)	131,691	35,649	89,318	124,967
出售附屬公司(附註23)	Disposal of subsidiaries (note 23)	—	—	—	—	—	—	—	—	—	—	—	13,765	13,765
附屬公司擁有權益變動(附註24)	Changes in ownership interests in subsidiaries (note 24)	—	—	—	—	(87,678)	—	—	—	—	—	(87,678)	(47,107)	(134,785)
按權益結算以股份為基礎的補償開支	Equity-settled share-based compensation expenses	—	—	—	1,576	—	—	—	—	—	—	1,576	—	1,576
根據受限制股份單位計劃發行股份(附註19)	Issue of shares under the RSU Scheme (note 19)	—	—	—	(1,261)	—	1,261	—	—	—	—	—	—	—
購回及註銷自身股份(附註19)	Repurchase and cancellation of own shares (note 19)	—	(31,709)	—	—	—	—	—	—	—	—	(31,709)	—	(31,709)
於2022年6月30日(未經審核)	At 30 June 2022 (unaudited)	1	2,083,698	18,923	26,589	(110,184)	(41,836)	64,239	13,891	(298,761)	2,315,916	4,072,476	443,485	4,515,961

## 簡明綜合權益變動表(續)

# Condensed Consolidated Statement of Changes in Equity (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		股本	股份溢價	資本儲備	以股份為基礎的補償儲備		其他儲備	就受限制股份單位計劃 (「受限制股份單位計劃」) 持有的股份 Shares held for the Restricted Share Unit Scheme	匯兌儲備	法定儲備	公平值儲備	保留溢利	總計	非控股權益	總計
					Share-based compensation Reserve	Other reserve									
		Share Capital	Share premium	Capital reserve	Share-based compensation Reserve	Other reserve	(the "RSU Scheme")	Exchange reserve	Statutory reserves	Fair value reserve	Retained profits	Total	Non-controlling interests	Total	
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
		(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)	(附註21)
於2023年1月1日(經審核)	At 1 January 2023 (audited)	1	2,073,753	18,923	27,172	(110,184)	(39,900)	(9,091)	13,891	(444,528)	2,498,639	4,028,676	424,676	4,453,352	
期內溢利	Profit for the period	—	—	—	—	—	—	—	—	—	92,521	92,521	75,611	168,132	
期內其他全面收益：	Other comprehensive income for the period:														
財務報表由功能貨幣換算為呈報貨幣所產生的匯兌差額	Exchange differences arising on translation of financial statements of functional currency to presentation currency	—	—	—	—	—	—	(10,937)	—	—	—	(10,937)	(12,920)	(23,857)	
按公平值計入其他全面收益的金融資產的公平值變動淨額	Net change in fair value of financial assets at fair value through other comprehensive income	—	—	—	—	—	—	—	—	77,838	—	77,838	—	77,838	
期內全面(開支)收益總額	Total comprehensive (expense) income for the period	—	—	—	—	—	—	(10,937)	—	77,838	92,521	159,422	62,691	222,113	
按權益結算以股份為基礎的補償開支	Equity-settled share-based compensation expenses	—	—	—	1,940	—	—	—	—	—	—	1,940	—	1,940	
根據受限制股份單位計劃發行股份(附註19)	Issue of shares under the RSU Scheme (note 19)	—	—	—	(1,842)	—	1,842	—	—	—	—	—	—	—	
於2023年6月30日(未經審核)	At 30 June 2023 (unaudited)	1	2,073,753	18,923	27,270	(110,184)	(38,058)	(20,028)	13,891	(366,690)	2,591,160	4,190,038	487,367	4,677,405	

# 簡明綜合現金流量表

## Condensed Consolidated Statement of Cash Flows

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 Six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
<b>經營活動</b>	<b>OPERATING ACTIVITIES</b>		
經營(所用)所得現金	Cash (used in) generated from operations	<b>(484,610)</b>	177,727
已付所得稅	Income tax paid	<b>(56,846)</b>	(44,886)
<b>經營活動(所用)所得現金淨額</b>	<b>NET CASH(USED IN) FROM OPERATING ACTIVITIES</b>	<b>(541,456)</b>	132,841
<b>投資活動</b>	<b>INVESTING ACTIVITIES</b>		
存放已抵押銀行存款	Placement of pledged bank deposits	<b>(304,549)</b>	—
購買使用權資產	Purchase of right-of-use assets	<b>(94,789)</b>	—
按公平值計入其他全面收益的 金融資產額外注資	Additional capital contribution in financial assets at fair value through other comprehensive income	<b>(98,819)</b>	—
應收貸款墊款	Advance to loan receivables	<b>(41,230)</b>	—
購置廠房及設備	Purchase of plant and equipment	<b>(589)</b>	(1,596)
出售按公平值計入損益的 金融資產所得款項	Proceeds on disposal of financial assets at fair value through profit or loss	<b>(1,445)</b>	—
應收貸款還款	Repayment from loan receivables	<b>59,289</b>	—
已收利息	Interest received	<b>6,365</b>	621
解除已抵押銀行存款	Release of pledged bank deposits	—	49,513
出售附屬公司所得款項	Proceeds from disposal of subsidiaries	—	25,934
收購附屬公司額外權益的已付 代價	Consideration paid for acquisition of additional interest in subsidiaries	—	(134,785)
<b>投資活動所用現金淨額</b>	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(475,767)</b>	(60,313)

## 簡明綜合現金流量表(續)

## Condensed Consolidated Statement of Cash Flows (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

		截至6月30日止六個月 Six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
<b>融資活動</b>	<b>FINANCING ACTIVITIES</b>		
新籌銀行貸款	New bank loans raised	<b>1,805,694</b>	1,067,197
已收政府補助	Government grants received	<b>5,703</b>	1,784
已付利息	Interests paid	<b>(32,115)</b>	(8,048)
支付租賃負債	Payment of lease liabilities	<b>(10,620)</b>	(12,435)
償還銀行貸款	Repayment of bank loans	<b>(888,116)</b>	(644,781)
<b>融資活動所得現金淨額</b>	<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>880,546</b>	403,717
<b>現金及現金等價物(減少)增加淨額</b>	<b>NET(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(136,677)</b>	476,245
期初現金及現金等價物	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>676,419</b>	137,295
匯率變動的影響	Effect of foreign exchange rates changes	<b>13,890</b>	42,607
<b>期末現金及現金等價物，以銀行結餘及現金代表</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD, represented by bank balances and cash</b>	<b>553,632</b>	656,147

# 簡明綜合中期財務資料附註

## Notes to the Condensed Consolidated Interim Financial Information

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 1. 一般資料

硬蛋創新(「本公司」)為一間於2012年2月1日在開曼群島根據開曼群島法例第22章《公司法》(1961年第3號法例，經綜合及修訂)註冊成立的獲豁免有限公司，其股份於2014年7月18日在香港聯合交易所有限公司(「聯交所」)主板上市。

本公司註冊辦事處的地址為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands。本公司主要營業地點的地址為中國深圳市南山區高新南九道55號微軟科通大廈11樓。

本公司董事認為，本公司的直接控股公司及最終控股公司為於英屬處女群島(「英屬處女群島」)註冊成立的Envision Global Investments Limited。

本集團主要從事(i)集成電路(「IC」)、其他電子元器件、人工智能與物聯網(「AIoT」)產品及自研與半導體產品的銷售；(ii)向第三方商戶收取使用電商平台的佣金費用(「平台收入」)；(iii)提供軟件授權經營服務；及(iv)提供供應鏈金融服務(「引力金服」)。

本公司及其於香港註冊成立的附屬公司(統稱為「本集團」)的功能貨幣為美元(「美元」)，而於中國成立的附屬公司的功能貨幣為人民幣(「人民幣」)。由於本集團中央管理層位於中國，為方便簡明綜合中期財務資料的使用者，簡明綜合中期財務資料以人民幣呈列。

### 1. GENERAL INFORMATION

Ingdan, Inc. (the "Company") is a limited company incorporated on 1 February 2012 in the Cayman Islands under the Companies Law, (Chapter 22, Law 3 of 1961, as consolidated and revised) of the Cayman Islands as an exempted company and its shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 18 July 2014.

The address of the registered office of the Company is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands. The address of the principal place of business of the Company is 11/F., Microsoft Comtech Tower, No. 55 Gaoxin South 9th Road, Nanshan District, Shenzhen, the PRC.

In the opinion of the directors of the Company, the immediate holding company and the ultimate holding company of the Company are Envision Global Investments Limited, which was incorporated in the British Virgin Islands (the "BVI").

The Group was principally engaged in (i) the sales of integrated circuits ("IC"), other electronic components, Artificial Intelligence and Internet of Things ("AIoT") products and proprietary and semi-conductor products; (ii) commission fees charged to third-party merchants for using the e-commerce marketplaces ("marketplace income"); (iii) provision of software licensing services; and (iv) the provision of supply chain financing services ("IngFin Financing Services").

The functional currency of the Company and its subsidiaries (collectively referred to as the "Group") incorporated in Hong Kong is United States dollars ("US\$") while the functional currency of the subsidiaries established in the PRC are Renminbi ("RMB"). The condensed consolidated interim financial information are presented in RMB for the convenience of users of the condensed consolidated interim financial information as the central management of the Group was located in the PRC.

## 簡明綜合中期財務資料附註(續)

# Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

## 2. 編製基準

本集團截至2023年6月30日止六個月的簡明綜合中期財務資料乃遵照香港會計師公會(「香港會計師公會」)所頒佈的《香港會計準則》(「香港會計準則」)第34號「中期財務報告」以及聯交所《證券上市規則》(「上市規則」)附錄十六的適用披露規定編製。

## 3. 主要會計政策

除若干金融資產乃按公平值計量外，簡明綜合中期財務資料乃根據歷史成本法編製。

簡明綜合中期財務資料所用的會計政策與編製本集團截至2022年12月31日止年度的年度綜合財務報表所遵循者一致，惟下文所載者除外。

於本中期期間，本集團首次應用香港會計師公會頒佈的香港財務報告準則(「香港財務報告準則」)的以下新訂準則及準則修訂，該等準則於本集團自2023年1月1日開始的財政年度生效。

香港財務報告準則第17號及相關修訂	保險合約
香港會計準則第1號及香港財務報告準則實務報告第2號的修訂	會計政策披露
香港會計準則第8號的修訂	會計估計的定義
香港會計準則第12號的修訂	與單一交易產生的資產及負債相關的遞延稅項
香港會計準則第12號的修訂	國際稅務改革—第二支柱示範規則

## 2. BASIS OF PREPARATION

The condensed consolidated interim financial information of the Group for the six months ended 30 June 2023 have been prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”) and with the applicable disclosure provisions of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”).

## 3. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated interim financial information have been prepared on the historical cost basis except for certain financial asset, which are measured at fair value.

The accounting policies used in the condensed consolidated interim financial information are consistent with those followed in the preparation of the Group’s annual consolidated financial statements for the year ended 31 December 2022 except as described below.

In the current interim period, the Group has applied, for the first time, the following new and amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA which are effective for the Group’s financial year beginning on 1 January 2023.

HKFRS 17 and related amendments	Insurance Contracts
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction
Amendments to HKAS 12	International Tax Reform — Pillar Two Model Rules

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 3. 主要會計政策(續)

在本中期期間應用新訂及經修訂的香港財務報告準則，對本集團本期間及過往期間的財務表現及狀況及／或本簡明綜合中期財務資料所載的披露資料並無重大影響。

### 3. PRINCIPAL ACCOUNTING POLICIES (Continued)

The application of the new and amendments to HKFRSs in the current interim period has had no material impact on the Group's financial performance and positions for the current and prior periods and/or on the disclosures set out in these condensed consolidated interim financial information.

### 4. 收入

收入指(i)銷售IC、其他電子元器件、AIoT產品及自研與半導體產品產生的收入；(ii)軟件授權經營服務收入；(iii)引力金服所產生的利息收入。本集團的期內收入分析如下：

### 4. REVENUE

Revenue represents (i) the sales of IC, other electronic components, AIoT products and proprietary and semi-conductor products; (ii) service revenue from software licensing; and (iii) interest income generated from IngFin Financing Services. An analysis of the Group's revenue for the period is as follows:

		截至6月30日止六個月 Six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
屬於香港財務報告準則第15號範圍內的客戶合約收入	Revenue from contracts with customers, within the scope of HKFRS 15		
— IC、其他電子元器件、AIoT產品及自研與半導體產品的銷售額	— Sales of IC, other electronic components, AIoT products and proprietary and semi-conductor products	<b>3,834,407</b>	4,683,168
— 軟件授權經營服務收入	— Service revenue from software licensing	<b>4,622</b>	4,622
		<b>3,839,029</b>	4,687,790
來自其他來源的收入	Revenue from other sources		
— 來自引力金服的利息收入	— Interest income from IngFin Financing Services	<b>24,424</b>	14,593
		<b>3,863,453</b>	4,702,383



## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 4. 收入(續)

以下載列本集團從不同報告分部產生的客戶合約收入按(i)確認時間；及(ii)地區市場劃分的分類：

### 4. REVENUE (Continued)

Set out below is the disaggregation of the Group's revenue from contracts with customers by (i) timing of recognition; and (ii) geographical markets, arising from different reporting segments:

		科通技術 Comtech 人民幣千元 RMB'000	硬蛋科技 Ingdan 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
截至2023年6月30日 止六個月(未經審核)	For the six months ended 30 June 2023 (unaudited)			
貨品及服務收入：	Revenue from goods and services:			
— IC、其他電子元器 件、AIoT產品及自 研與半導體產品 的銷售額	— Sales of IC, other electronic components, AIoT products and proprietary and semi- conductor products	3,525,070	309,337	3,834,407
— 軟件授權經營服務 收入	— Service revenue from software licensing	—	4,622	4,622
		3,525,070	313,959	3,839,029
收入確認時間：	Timing of revenue recognition:			
— 於一個時點	— At a point in time	3,525,070	309,337	3,834,407
— 於一段時間	— Overtime	—	4,622	4,622
		3,525,070	313,959	3,839,029
地區市場：	Geographical markets:			
— 中國(包括香港)	— The PRC (including Hong Kong)	3,525,070	313,959	3,839,029

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 4. 收入(續)

### 4. REVENUE (Continued)

		科通技術 Comtech 人民幣千元 RMB'000	硬蛋科技 Ingdan 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
截至2022年6月30日 止六個月(未經審核)	For the six months ended 30 June 2022 (unaudited)			
貨品及服務收入：	Revenue from goods and services:			
— IC、其他電子器 件、AIoT產品及自 研與半導體產品 的銷售額	— Sales of IC, other electronic components, AIoT products and proprietary and semi- conductor products	4,066,979	616,189	4,683,168
— 軟件授權經營服務 收入	— Service revenue from software licensing	—	4,622	4,622
		4,066,979	620,811	4,687,790
收入確認時間：	Timing of revenue recognition:			
— 於一個時點	— At a point in time	4,066,979	616,189	4,683,168
— 於一段時間	— Overtime	—	4,622	4,622
		4,066,979	620,811	4,687,790
地區市場：	Geographical markets:			
— 中國(包括香港)	— The PRC (including Hong Kong)	4,066,979	620,811	4,687,790

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 5. 分部資料

向本公司執行董事(即主要營運決策者(「主要營運決策者」))報告以作資源分配及分部表現評估用途的資料專注於所提供貨品或服務類型。本公司的執行董事已選擇圍繞產品及服務的差異組織本集團。

按與資料內部呈報予本集團主要營運決策者以作資源分配及表現評估用途一致的方式，本集團已識別兩個可呈報分部：

— 科通技術：銷售IC、其他電子元器件及AIoT產品

— 硬蛋科技：銷售自研與半導體產品、引力金服、軟件授權經營及孵化器業務

主要營運決策者所識別的科通技術及硬蛋科技經營分部獨立管理，原因是各業務講求不同的專業知識及營銷策略。

#### 5. SEGMENT INFORMATION

Information reported to the executive directors of the Company, being the chief operating decision maker (the “CODM”), for the purpose of resource allocation and assessment of segment performance focuses on types of goods or services provided. The executive directors of the Company have chosen to organise the Group around differences in products and services.

In a manner consistent with the way in which information is reported internally to the Group’s CODM for the purposes of resource allocation and performance assessment, the Group has identified two reportable segments:

— Comtech: Sales of IC, other electronic components and AIoT products

— Ingdan: Sales of proprietary and semi-conductor products, Ingfin Financing Services, software licensing and incubator business

Operating segments in Comtech and Ingdan, as identified by the CODM, are managed separately because each business required different expertise and marketing strategies.

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 5. 分部資料(續)

#### 分部收入及業績

以下為本集團按可呈報分部劃分的收入及業績分析。

截至2023年6月30日止六個月

### 5. SEGMENT INFORMATION (Continued)

#### Segment revenues and results

The following is an analysis of the Group's revenue and results by reportable segments.

For the six months ended 30 June 2023

		科通技術 Comtech 人民幣千元 RMB'000 (未經審核) (Unaudited)	硬蛋科技 Ingdan 人民幣千元 RMB'000 (未經審核) (Unaudited)	總計 Total 人民幣千元 RMB'000 (未經審核) (Unaudited)
收入	Revenue			
— 對外收入	— External revenue	3,525,070	338,383	3,863,453
— 分部間收入	— Inter-segment revenue	—	—	—
分部收入	Segment revenue	3,525,070	338,383	3,863,453
分部溢利	Segment profit	164,104	84,742	248,846
未分配收入	Unallocated income			26,857
未分配公司開支	Unallocated corporate expenses			(27,963)
未分配財務成本	Unallocated finance costs			(51,791)
應佔聯營公司業績	Share of results of associates			638
除稅前溢利	Profit before tax			196,587

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 5. 分部資料(續)

#### 分部收入及業績(續)

截至2022年6月30日止六個月

		科通技術 Comtech 人民幣千元 RMB'000 (未經審核) (Unaudited)	硬蛋科技 Ingdan 人民幣千元 RMB'000 (未經審核) (Unaudited)	總計 Total 人民幣千元 RMB'000 (未經審核) (Unaudited)
收入	Revenue			
— 對外收入	— External revenue	4,066,979	635,404	4,702,383
— 分部間收入	— Inter-segment revenue	25,809	16,110	41,919
分部收入	Segment revenue	4,092,788	651,514	4,744,302
對銷	Eliminations			(41,919)
集團收入	Group revenue			4,702,383
分部溢利	Segment profit	216,486	67,353	283,839
未分配收入	Unallocated income			933
未分配公司開支	Unallocated corporate expenses			(82,891)
未分配財務成本	Unallocated finance costs			(7,324)
出售附屬公司的收益	Gain on disposal of subsidiaries			48,913
應佔聯營公司業績	Share of results of associates			1,411
除稅前溢利	Profit before tax			244,881

各經營分部的會計政策均與本集團的會計政策相同。分部溢利指由各分部所賺取的溢利，惟並未分配若干其他收入、中央行政及其他經營開支、財務成本、出售附屬公司的收益及應佔聯營公司業績。此乃向主要營運決策者報告以作分配資源及評估表現用途的措施。

分部間銷售按當期市場水平收費。

### 5. SEGMENT INFORMATION (Continued)

#### Segment revenues and results (Continued)

For the six months ended 30 June 2022

The accounting policies of the operating segments are the same with the Group's accounting policies. Segment profit represents the profit earned by each segment without allocation of certain other income, central administrative and other operating expenses, finance costs, gain on disposal of subsidiaries and share of results of associates. This is the measure reported to the CODM for the purpose of resource allocation and performance assessment.

Inter-segment sales are charged at prevailing market rates.

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 5. 分部資料(續)

#### 分部資產及負債

以下為本集團按可呈報分部劃分的資產及負債分析：

#### 分部資產

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
科通技術	Comtech	<b>6,671,732</b>	4,630,059
硬蛋科技	Ingdan	<b>3,494,859</b>	3,670,106
分部資產總額	Total segment assets	<b>10,166,591</b>	8,300,165
於聯營公司的權益	Interests in associates	<b>23,042</b>	22,404
按公平值計入損益(「按公平值計入損益」)的金融資產	Financial assets at fair value through profit or loss ("FVTPL")	<b>7,445</b>	6,000
公司及其他資產	Corporate and other assets	<b>1,048,721</b>	1,376,670
總資產	Total assets	<b>11,245,799</b>	9,705,239

### 5. SEGMENT INFORMATION (Continued)

#### Segment assets and liabilities

The following is an analysis of the Group's assets and liabilities by reportable segments:

#### Segment assets

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 5. 分部資料(續)

#### 分部資產及負債(續)

##### 分部負債

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
科通技術	Comtech	<b>3,943,567</b>	3,158,974
硬蛋科技	Ingdan	<b>213,611</b>	457,218
分部負債總額	Total segment liabilities	<b>4,157,178</b>	3,616,192
公司及其他負債	Corporate and other liabilities	<b>2,510,035</b>	1,635,695
負債總額	Total liabilities	<b>6,667,213</b>	5,251,887

就監控分部表現及分配分部資源而言：

- 所有資產分配至經營分部，惟於聯營公司的權益、按公平值計入損益的金融資產、已抵押銀行存款以及現金及現金等價物除外；及
- 所有負債分配至經營分部，惟租賃負債、應付所得稅、銀行貸款、其他金融負債，及遞延稅項負債除外。

### 5. SEGMENT INFORMATION (Continued)

#### Segment assets and liabilities (Continued)

##### Segment liabilities

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

- All assets are allocated to operating segments, other than interests in associate, financial assets at FVTPL, pledged bank deposits and cash and cash equivalents; and
- All liabilities are allocated to operating segments, other than lease liabilities, income tax payables, bank loans, other financial liabilities and deferred tax liabilities.

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 6. 其他收入

### 6. OTHER INCOME

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
銀行利息收入	Bank interest income	6,365	621
政府補助(附註)	Government grants (note)	5,703	1,784
匯兌收益	Exchange gain	14,051	70,068
其他	Others	738	1,242
		<b>26,857</b>	<b>73,715</b>

附註：政府補助乃由政府酌情授出，屬非經常性性質。收取有關補貼不附帶尚未履行的條件及其他或有事項。

Note: The government grants were granted at the discretion of the government and were not recurring in nature. There are no unfulfilled conditions and other contingencies attached to the receipts of those subsidies.

### 7. 財務成本

### 7. FINANCE COSTS

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
其他金融負債利息 (附註18)	Interest on other financial liabilities (note 18)	19,676	19,514
銀行貸款利息	Interest on bank loans	27,780	8,669
租賃負債利息	Interest on lease liabilities	1,681	1,169
保理成本	Factoring cost	2,654	—
		<b>51,791</b>	<b>29,352</b>



## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 8. 所得稅開支

### 8. INCOME TAX EXPENSES

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
即期稅項：	Current tax:		
— 中國企業所得稅	— PRC Enterprises Income Tax	<b>14,695</b>	22,921
— 香港利得稅	— Hong Kong Profits Tax	<b>17,586</b>	13,346
		<b>32,281</b>	36,267
遞延稅項	Deferred taxation	<b>(3,826)</b>	(3,267)
		<b>28,455</b>	33,000

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 9. 期內溢利

### 9. PROFIT FOR THE PERIOD

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
期內溢利乃於扣除以下 各項後達致：	Profit for the period has been arrived at after charging:		
計入銷售成本內的無形資產攤銷	Amortisation of intangible assets included in cost of sales	<b>152,423</b>	76,247
計入行政及其他經營開支內的 無形資產攤銷	Amortisation of intangible assets included in administrative and other operating expenses	<b>59,993</b>	45,852
		<b>212,416</b>	122,099
廠房及設備折舊	Depreciation of plant and equipment	<b>387</b>	427
使用權資產折舊	Depreciation of right-of-use assets	<b>11,177</b>	11,211
投資物業折舊	Depreciation of investment properties	<b>7,806</b>	—
出售廠房及設備的虧損	Loss on disposal of plant and equipment	<b>10</b>	—
存貨撥備淨額(計入銷售成本內)	Allowance for inventories, net (included in cost of sales)	<b>10,581</b>	12,465
貿易應收款項的虧損撥備 (計入銷售及分銷開支內)	Loss allowance on trade receivables (included in selling and distribution expenses)	<b>25,952</b>	37,119
研發開支(附註)	Research and development expenses (note)	<b>63,399</b>	92,643
確認為開支的存貨金額	Amount of inventories recognised as an expense	<b>3,285,045</b>	4,235,223

附註：研發開支亦包括截至2023年6月30日止六個月的折舊費用約人民幣345,000元(2022年：人民幣456,000元)，而該等金額亦計入以上所披露的廠房及設備折舊。

Note: Research and development expenses also include depreciation charge of approximately RMB345,000 (2022: RMB456,000) for the six months ended 30 June 2023, and such amount is also included in the depreciation of plant and equipment as disclosed above.

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 10. 股息

截至2023年6月30日止六個月內並無派付、宣派或建議派發任何股息，且自報告期間結束以來亦無建議派發任何股息(2022年：無)。

#### 10. DIVIDENDS

No dividend was paid, declared or proposed during the six months ended 30 June 2023, nor has any dividend been proposed since the end of the reporting period (2022: nil).

#### 11. 每股盈利

本公司擁有人應佔每股基本及攤薄盈利乃按以下基準計算：

#### 11. EARNINGS PER SHARE

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

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
<b>盈利</b> 為計算每股基本及攤薄盈利的盈利，即本公司擁有人應佔期內溢利	<b>Earnings</b> Earnings for the purpose of basic and diluted earnings per share, representing profit for the period attributable to owners of the Company	<b>92,521</b>	131,691

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 11. 每股盈利(續)

### 11. EARNINGS PER SHARE (Continued)

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
<b>股份數目</b>	<b>Number of shares</b>		
為計算每股基本盈利的普通股 加權平均數	Weighted average number of ordinary shares for the purpose of basic earnings per share	<b>1,367,869</b>	1,393,249
具潛在攤薄效應的普通股的 影響：	Effect of dilutive potential ordinary shares:		
受限制股份單位	RSU	<b>3,189</b>	3,881
為計算每股攤薄盈利的普通股 加權平均數	Weighted average number of ordinary shares for the purpose of diluted earnings per share	<b>1,371,058</b>	1,397,130

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 12. 使用權資產及租賃負債

### 12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

#### (i) 使用權資產

#### (i) Right-of-use assets

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
土地	Land	94,789	—
樓宇	Buildings	51,653	29,549
		<b>146,442</b>	29,549

於2023年6月30日，本集團就辦公室大廈及倉庫訂有租賃安排，租賃期一般介乎兩至六年(2022年12月31日：兩至六年)。

As at 30 June 2023, the Group has lease arrangements for office buildings and warehouses with the lease terms of generally ranged from two to six years (31 December 2022: two to six years).

截至2023年6月30日止六個月期間，本集團簽訂多份土地及辦公樓租賃協議。租賃開始時，本集團確認的使用權資產為人民幣128,070,000元(2022年：人民幣11,511,000元)。新增的使用權資產包括約人民幣15,347,000元(2022年：人民幣505,000元)的使用權資產，乃從遠瞻通信技術(深圳)有限公司(「遠瞻通信」)購入，而本公司執行董事兼最終實益擁有人康敬偉先生(「康先生」)於該公司擁有實益權益。

During the six months ended 30 June 2023, the Group entered into a number of lease agreements for land and office buildings. On lease commencement, the Group recognised right-of-use assets of RMB128,070,000 (2022: RMB11,511,000). Included in the additions to right-of-use assets was approximately RMB15,347,000 (2022: RMB505,000) which was acquired from Envision Communication Technology (Shenzhen) Company Limited\* (遠瞻通信技術(深圳)有限公司) (“Envision Communication”), in which Mr. Kang Jingwei (“Mr. Kang”), the executive director and ultimate beneficial owner of the Company, has beneficial interest in.

\* 英文名稱僅供識別

\* The English name is for identification purpose only

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 12. 使用權資產及租賃負債(續)

#### 12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (Continued)

##### (ii) 租賃負債

##### (ii) Lease liabilities

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
非流動	Non-current	<b>30,019</b>	17,976
流動	Current	<b>23,173</b>	12,555
		<b>53,192</b>	30,531

截至2023年6月30日止六個月期間，本集團簽訂多份新辦公樓租賃協議，並確認租賃負債人民幣33,281,000元(2022年：人民幣11,511,000元)。於2023年6月30日的租賃負債包括遠瞻通信租賃產生的租賃負債約人民幣45,507,000元(2022年12月31日：人民幣23,882,000元)。

During the six months ended 30 June 2023, the Group entered into a number of new lease agreements for office buildings and recognised lease liability of RMB33,281,000 (2022: RMB11,511,000). Included in the lease liabilities as at 30 June 2023 were approximately RMB45,507,000 (31 December 2022: RMB23,882,000) arising from leases with Envision Communication.

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 12. 使用權資產及租賃負債(續)

### 12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (Continued)

#### (ii) 租賃負債(續)

#### (ii) Lease liabilities (Continued)

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
租賃負債項下的應付金額	Amounts payable under lease liabilities		
一年內	Within one year	<b>23,173</b>	12,555
一年後但兩年內	After one year but within two years	<b>20,187</b>	10,113
兩年後但五年內	After two years but within five years	<b>9,832</b>	7,863
		<b>53,192</b>	30,531
減：於12個月內到期結付的金額(列於流動負債項下)	Less: amount due for settlement within 12 months (shown under current liabilities)	<b>(23,173)</b>	(12,555)
於12個月後到期結付的金額	Amount due for settlement after 12 months	<b>30,019</b>	17,976

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 12. 使用權資產及租賃負債(續)

### 12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (Continued)

#### (iii) 於損益中確認的金額

#### (iii) Amounts recognised in profit or loss

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
使用權資產的折舊開支	Depreciation expense on right-of-use assets	11,177	11,211
租賃負債的利息開支	Interest expense on lease liabilities	1,681	1,169
與短期租賃有關的開支	Expense relating to short-term leases	551	332

#### (iv) 其他

於截至2023年6月30日止六個月，租賃的現金流出總額約為人民幣12,852,000元(2022年：人民幣12,459,000元)。

#### (iv) Others

During the six months ended 30 June 2023, the total cash outflows for leases amounting to approximately RMB12,852,000(2022: RMB12,459,000).



## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 13. 按公平值計入其他全面收益 (「按公平值計入其他全面收 益」)的金融資產

#### 13. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME ("FVTOCI")

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
指定為按公平值計入其他全面 收益的非上市投資	Unlisted investments designated as at FVTOCI		
— 非上市股本證券	— Unlisted equity securities	<b>813,576</b>	636,919
— 非上市股權基金	— Unlisted equity fund	<b>9,105</b>	9,105
		<b>822,681</b>	646,024

以上的非上市股本投資指在(i)香港、中國及英屬處女群島註冊成立／成立的私人實體所發行的非上市股本證券；及(ii)非上市股權基金的投資。

截至2023年6月30日止期間，本集團對BCT Holdings Limited 額外注資約人民幣98,819,000元(2022年：零元)。

截至2022年6月30日止期間，本集團對Aliothtech Holdings Limited及其附屬公司以及Silver Ray Group Limited及其附屬公司額外注資合共約36,496,000美元(相當於約人民幣236,625,000元)(2023年：零元)。

本集團並無任何權利委任非上市股本投資董事會中之任何董事。本公司董事認為，此等非上市股本投資並非持作買賣，而是持作中至長期策略目的。因此，本公司董事已選擇將此等非上市股本投資指定為按公平值計入其他全面收益，原因是彼等相信，於損益內確認此等投資公平值的短期波動將不會符合本集團持有此等投資作長遠目的及變現其長期表現潛力之策略。

The above unlisted equity investments represent investments in (i) unlisted equity securities issued by private entities incorporated/established in Hong Kong, the PRC and the BVI; and (ii) unlisted equity fund.

For the period ended 30 June 2023, the Group has made additional capital contribution of approximately RMB98,819,000(2022: nil) in BCT Holdings Limited.

For the period ended 30 June 2022, the Group has made additional capital contribution of a total of approximately USD36,496,000 (equivalent to approximately RMB236,625,000) (2023: nil) in Aliothtech Holdings Limited and its subsidiaries and Silver Ray Group Limited and its subsidiaries.

The Group did not have any right to appoint any directors in the board of directors of the unlisted equity investments. In the opinion of the directors of the Company, these unlisted equity investments are not held for trading. Instead, they are held for medium to long-term strategic purposes. Accordingly, the directors of the Company have elected to designate these unlisted equity investments as at FVTOCI as they believe that recognising short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes and realising their performance potential in the long run.

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 14. 應收貸款

### 14. LOANS RECEIVABLES

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
於期/年初	At the beginning of the period/year	<b>704,002</b>	475,082
增加	Addition	<b>41,230</b>	441,287
借款人還款	Repayment from borrowers	<b>(59,289)</b>	(238,518)
匯兌調整	Exchange adjustments	<b>21,693</b>	26,151
於期/年末	At the end of the period/year	<b>707,636</b>	704,002
為報告目的所作的分析：	Analysed for reporting purpose:		
— 非流動部分	— Non-current portion	<b>216,774</b>	704,002
— 流動部分	— Current portion	<b>490,862</b>	—
		<b>707,636</b>	704,002

於2023年6月30日及2022年12月31日，應收貸款於整個合約貸款期內由借款人以現金存款、存貨、貿易應收款項或若干非上市股權證券投資作抵押。

The loans receivables are secured, throughout the contractual loan period, by the borrowers' cash deposits, inventories, trade receivable or certain investments in unlisted equity securities as at 30 June 2023 and 31 December 2022.

於2023年6月30日及2022年12月31日，應收貸款按固定年利率介乎6%至7%計息。

The loans receivables are carried fixed interest rates ranged from 6% to 7% per annum as at 30 June 2023 and 31 December 2022.

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 14. 應收貸款(續)

按借款人的身份呈列的應收貸款如下：

### 14. LOANS RECEIVABLES (Continued)

The loans receivables, presented based on the identity of the borrower, are as follows:

	於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
本集團的聯營公司 本集團的被投資公司，分類為 按公平值計入其他全面收益的 金融資產	Associates of the Group Investees of the Group, classified as financial assets at FVTOCI	96,463 111,433
本集團的僱員	Employees of the Group	276,799 272,012
其他	Others	117,600 117,600
		216,774 202,957
		707,636 704,002

向本集團聯營公司、被投資公司及僱員提供的貸款的利率乃按借款金額及信貸評級相若的其他人士所獲利率而釐定。

於截至2023年及2022年6月30日止六個月，在釐定應收貸款及應收貸款利息的12個月預期信貸虧損(「預期信貸虧損」)時，本公司董事已考慮過往的拖欠經驗、交易對手的財務狀況、抵押品價值，以及債務人經營行業的未來前景，並適當地考慮多個外部來源的實際及預測經濟資料，以估計此等金融資產於其各自虧損評估時間內各自發生的違約概率，以及在各種情況下違約時的虧損。

The interest rate of the loans granted to the associates, investees and employees of the Group are determined at rates to others with similar amount and credit rating.

During the six months ended 30 June 2023 and 2022, in determining the 12-month expected credit loss ("ECL") for the loans receivables and loan interest receivables, the directors of the Company have taken into account the historical default experience, the financial position of the counterparties, value of collaterals as well as the future prospects of the industries in which the debtors operate, various external sources of actual and forecast economic information, as appropriate, in estimating the probability of default of each of these financial assets individually occurring within their respective loss assessment time horizon, as well as the loss upon default in each case.

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 14. 應收貸款(續)

在評估應收貸款及應收貸款利息的虧損撥備時，於本期間所作出的估計方法或重大假設並無改變。

於2023年6月30日及2022年12月31日，本公司董事估計應收貸款及應收貸款利息預期信貸虧損項下的虧損撥備對簡明綜合中期財務資料而言並不重大。

以下為應收貸款按其合約或經重續到期日呈列的到期情況：

### 14. LOANS RECEIVABLES (Continued)

There has been no change in the estimation techniques or significant assumptions made during the current period in assessing the loss allowance on loans receivables and loan interest receivables.

As at 30 June 2023 and 31 December 2022, the directors of the Company estimate the loss allowance under the ECL on loans receivables and loan interest receivables was insignificant to the condensed consolidated interim financial information.

The following is a maturity profile of loans receivables, presented based on their contractual or renewed maturity dates:

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
1年內	Within 1 year	<b>490,862</b>	—
超過1年	Over 1 year	<b>216,774</b>	704,002
		<b>707,636</b>	704,002

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 15. 貿易應收款項、應收票據及其他應收款項 15. TRADE, BILLS AND OTHER RECEIVABLES

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
按攤餘成本列賬的應收款項 包括：	Receivables at amortised cost comprise:		
— 貿易應收款項	— Trade receivables	<b>1,647,188</b>	1,022,422
— 應收票據	— Bills receivables	<b>35,058</b>	29,265
貿易應收款項及應收票據 減：貿易應收款項的虧損 撥備	Trade and bills receivables Less: loss allowance on trade receivables	<b>1,682,246</b> <b>(117,584)</b>	1,051,687 (91,632)
應收貸款利息(附註)	Loan interest receivables (note)	<b>1,564,662</b> <b>58,213</b>	960,055 28,877
貿易按金及預付款項	Trade deposits and prepayments	<b>219,333</b>	444,597
其他應收款項	Other receivables	<b>51,226</b>	36,238
		<b>1,893,484</b>	1,469,767

本集團授予的信貸期介乎自賬單日期起計30天至120天(2022年12月31日：30天至120天)。以下為於各報告期間未按交付貨品或提供服務日期(與各自的收入確認日期相若)呈列的貿易應收款項及應收票據(已扣除貿易應收款項的虧損撥備)的賬齡分析。

The Group allows credit period ranging from 30 to 120 days (31 December 2022: 30 to 120 days) from the date of billing. The following is an ageing analysis of trade and bills receivables, net of loss allowance on trade receivables, presented based on dates of delivery of goods or rendering services, which approximates the respective revenue recognition dates, at the end of each reporting period.

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 15. 貿易應收款項、應收票據及其他應收款項(續) 15. TRADE, BILLS AND OTHER RECEIVABLES (Continued)

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
1個月內	Within 1 month	<b>1,382,469</b>	886,551
1至2個月	1 to 2 months	<b>49,497</b>	55,778
2至3個月	2 to 3 months	<b>28,082</b>	6,754
超過3個月	Over 3 months	<b>104,614</b>	10,972
		<b>1,564,662</b>	960,055

本集團按相等於存續期預期信貸虧損的金額計量貿易應收款項及應收票據的虧損撥備。貿易應收款項的預期信貸虧損乃參照債務人過往違約經驗及對債務人當前財務狀況作出的分析(已就債務人特定因素、債務人經營行業的整體經濟狀況及於各報告期間末當前及預測狀況方向的評估作出調整)，就結餘重大的客戶按個別基準及/或運用撥備矩陣集體估計。

The Group measures the loss allowance on trade and bills receivables at an amount equal to lifetime ECL. The ECL on trade receivables are estimated on an individual basis for customers with significant balances and/or collectively using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the end of each reporting period.

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 15. 貿易應收款項、應收票據及其他應收款項(續)

於截至2023年6月30日止六個月及截至2022年12月31日止年度內作出的估計方法或重大假設並無改變。

根據本集團管理層對貿易應收款項的預期信貸虧損進行的評估，已確認貿易應收款項的虧損撥備約人民幣25,952,000元(2022年：人民幣37,119,000元)。

貿易應收款項的虧損撥備變動載列如下：

#### 15. TRADE, BILLS AND OTHER RECEIVABLES (Continued)

There has been no change in the estimation techniques or significant assumptions made during six months ended 30 June 2023 and year ended 31 December 2022.

Based on the assessment of the ECL on trade receivables performed by the management of the Group, loss allowance on trade receivables of approximately RMB25,952,000 (2022: RMB37,119,000) has been recognised.

The movement in the loss allowance on trade receivables is set out below:

		存續期預期 信貸虧損—未 發生信貸減值 Lifetime- ECL — not credit impaired 人民幣千元 RMB'000	存續期預期 信貸虧損—已 發生信貸減值 Lifetime- ECL — credit impaired 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
於2022年1月1日(經審核)	At 1 January 2022 (audited)	84,873	10,885	95,758
年內(減少)增加	(Decrease) increase during the year	(17,646)	13,520	(4,126)
於2022年12月31日及 2023年1月1日(經審核)	At 31 December 2022 and 1 January 2023 (audited)	67,227	24,405	91,632
年內增加	Increase during the year	25,952	—	25,952
於2023年6月30日 (未經審核)	At 30 June 2023 (unaudited)	93,179	24,405	117,584

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 15. 貿易應收款項、應收票據及其他應收款項(續)

### 15. TRADE, BILLS AND OTHER RECEIVABLES (Continued)

附註：於報告期間末應收貸款利息的明細呈列如下：

Note: The breakdown of the loan interest receivables at the end of the reporting period is presented as follows:

	於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
本集團的聯營公司	7,769	3,709
本集團的被投資公司，分類為按公平值計入其他全面收益的金融資產	26,079	15,150
本集團的僱員	12,518	9,588
其他	11,847	430
	<b>58,213</b>	<b>28,877</b>

### 金融資產轉讓

於2023年6月30日，本集團所轉讓資產及相關負債的賬面金額約人民幣35,058,000元(於2022年12月31日：人民幣29,265,000元)為金融資產，以全額追索權的方式將有關應收款項貼現轉入銀行。由於本集團並未轉移與該等應收款項相關的重大風險及報酬，因此繼續全額確認該應收款項的賬面值，並將因轉讓而收到的現金確認為擔保借款。該等金融資產在本集團簡明綜合財務狀況表中按攤銷成本列賬。

於報告期末，應收票據尚未到期。由於本集團於報告期末仍面臨該等應收款項的信貸風險，因此從尚未到期的票據貼現收到的現金在簡明綜合財務狀況表中確認為流動負債。

### Transfer of financial assets

As at 30 June 2023, the carrying amount of the Group's transferred assets and associated liabilities of approximately RMB35,058,000 (At 31 December 2022: RMB29,265,000) which represented financial assets were transferred to banks by discounting those receivables on a full recourse basis. As the Group has not transferred the significant risks and rewards relating to these receivables, it continues to recognise the full carrying amount of the receivables and has recognised the cash received on the transfer as a secured borrowing. These financial assets are carried at amortised cost in the Group's condensed consolidated statement of financial position.

The maturity dates of bills receivables have not yet due at the end of the reporting period. As the Group still exposed to credit risk on these receivables at the end of the reporting period, the cash received from discounted bills for which the maturity dates have not yet been due are recognised as current liabilities in the condensed consolidated statement of financial position.



## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 16. 貿易及其他應付款項

### 16. TRADE AND OTHER PAYABLES

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
貿易應付款項	Trade payables	4,006,601	3,353,641
應計員工成本	Accrued staff costs	22,959	31,958
其他應付款項	Other payables	12,569	38,347
		<b>4,042,129</b>	3,423,946

以下為於報告期間未按發票日期呈列的貿易應付款項的賬齡分析：

The following is an ageing analysis of trade payables, presented based on the invoice date, at the end of the reporting period:

		於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
1個月內	Within 1 month	3,251,375	2,620,111
1至3個月	1 to 3 months	682,979	406,842
超過3個月	Over 3 months	72,247	326,688
		<b>4,006,601</b>	3,353,641

本集團獲授的平均信貸期為30天(2022年12月31日：30天)。本集團已實施財務風險管理，以確保所有應付款項於信貸期限內結清。

The average credit period granted is 30 days (31 December 2022: 30 days). The Group has financial risk management in place to ensure that all payables are settled within the credit timeframe.

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 17. 銀行貸款

須償還賬面值(根據貸款協議所載之計劃償還日期)：

#### 17. BANK LOANS

Carrying amount repayable (based on scheduled repayment dates set out in the loan agreements):

	於2023年 6月30日 At 30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2022年 12月31日 At 31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)
須於一年內償還、載有按要求償還條款並列於流動負債項下	Repayable within one year and contain a repayment on demand clause and shown under current liabilities	
	<b>1,818,815</b>	888,116

於2023年6月30日，所有銀行融資均以本集團約人民幣495,088,000元(2022年12月31日：人民幣190,539,000元)的已抵押銀行存款及本集團的應收賬款約人民幣415,734,000元(2022年12月31日：人民幣257,244,000元)作為擔保。

As at 30 June 2023, all banking facilities were secured by the Group's pledged bank deposits of approximately RMB495,088,000 (31 December 2022: RMB190,539,000) and the Group's account receivables of approximately RMB415,734,000 (31 December 2022: RMB257,244,000).

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 18. 其他金融負債

#### (a) 贖回權

於2020年，本公司的全資附屬公司 Alphaslink Global Limited(「Alphaslink」) 與 Optimum Profuse Technology (HK) Limited(「Optimum Profuse」，一名獨立第三方)訂立一份注資協議，據此，Optimum Profuse同意以人民幣35,000,000元的現金代價就深圳科通的25%股本權益注資。第一次注資(「第一次注資」)於2021年1月1日生效，而深圳科通仍為本公司擁有75%股本權益的間接附屬公司。除第一次注資外，Alphaslink與投資者訂立多份注資協議，以人民幣341,900,000元的總現金代價進行第二次注資(「第二次注資」)。第二次注資完成後，本公司於深圳科通持有的股權由75%攤薄至65.65%，然而深圳科通仍為本公司的附屬公司。

第二次注資的詳情載於本公司日期為2020年9月10日、2020年9月25日及2020年10月16日的公告內。

根據投資者注資，本公司向各投資者授予贖回權。

倘贖回期(由各項注資完成日期開始至2024年12月31日或之前)(「贖回期」)內發生任何觸發事件，則各投資者有權要求本公司按贖回價購回彼等於深圳科通的所有股權。

### 18. OTHER FINANCIAL LIABILITIES

#### (a) Redemption right

In 2020, Alphaslink Global Limited (“Alphaslink”), a wholly owned subsidiary of the Company, entered into a capital contribution agreement with Optimum Profuse Technology (HK) Limited (“Optimum Profuse”), an independent third party in which Optimum Profuse agreed to contribute for 25% equity interest in Shenzhen Comtech at a cash consideration of RMB35,000,000. The first capital contribution (the “First Capital Contribution”) was effective on 1 January 2021 and Shenzhen Comtech remained as an indirect subsidiary with 75% equity interest owned by the Company. In addition to the First Capital Contribution, Alphaslink entered into various capital contribution agreements with the investors for the second capital contributions (the “Second Capital Contributions”) at an aggregate cash consideration of RMB341,900,000. Upon the completion of the Second Capital Contributions, the equity interest in Shenzhen Comtech held by the Company has been diluted from 75% to 65.65%, while Shenzhen Comtech remained as a subsidiary of the Company.

Details of the Second Capital Contributions are set out in the Company’s announcements dated on 10 September 2020, 25 September 2020 and 16 October 2020.

Pursuant to the capital contributions from the investors, a redemption right is granted by Company to each investor.

Each investor shall have the right to request the Company to repurchase all of their equity interests in Shenzhen Comtech at the redemption price, if any of the triggering events occurs during the redemption period which commenced from the date of the completion of each capital contribution to or before 31 December 2024 (the “Redemption Period”).

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 18. 其他金融負債(續)

#### (a) 贖回權(續)

贖回價按本金額加應計利息(為各項注資完成日期起至向各投資者收取贖回價當日的年利率8%)再減各投資者作為深圳科通股東所收取的任何現金收入計算。

贖回權構成一份合約，當中包含本集團購回本公司附屬公司股本工具的義務，以致按贖回價的現值(為人民幣591,023,000元)(2022年12月31日：人民幣571,347,000元)確認贖回金融負債。

其他金融負債變動如下：

### 18. OTHER FINANCIAL LIABILITIES (Continued)

#### (a) Redemption right (Continued)

The redemption price was calculated as the principal amount plus accrued interest, being 8% per annum from the date of the completion of each capital contribution to the date of receipt of the redemption price from each investor, less any cash income received by each investor as the shareholders of Shenzhen Comtech.

The redemption right constituted a contract that contains an obligation for the Group to repurchase the equity instruments of the subsidiaries of the Company gives rise to a redemption financial liability recognised at the present value of the redemption price, being RMB591,023,000 (31 December 2022: RMB571,347,000).

The movement in the other financial liabilities is as follows:

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
於期初	At the beginning of the period	<b>571,347</b>	531,995
其他金融負債利息(附註7)	Interest on other financial liabilities (note 7)	<b>19,676</b>	19,514
於期末	At the end of the period	<b>591,023</b>	551,509

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 19. 股本

### 19. SHARE CAPITAL

		股份數目	以原幣 計值金額	於簡明綜合中 期財務資料內 列示
		Number of shares	Amount in original currency	Shown in the condensed consolidated interim financial information
			美元 US\$	人民幣千元 RMB'000
每股0.0000001美元的 普通股	Ordinary shares of US\$0.0000001 each			
法定：	Authorised:			
於2022年1月1日、 2022年12月31日、 2023年1月1日及 2023年6月30日	At 1 January 2022, 31 December 2022, 1 January 2023 and 30 June 2023	500,000,000,000	50,000	N/A
已發行及繳足：	Issued and fully paid:			
於2022年1月1日 (經審核)	At 1 January 2022 (audited)	1,416,184,732	142	1
註銷購回股份(附註(i))	Cancellation of repurchased shares (note (i))	(11,850,000)	(2)	—
於2022年6月30日 (未經審核)	At 30 June 2022 (unaudited)	1,404,334,732	140	1
於2023年1月1日 (經審核)及2023年 6月30日(未經審核)	At 1 January 2023 (audited) and 30 June 2023 (unaudited)	1,394,262,732	139	1

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 19. 股本(續)

附註：

- (i) 截至2022年6月30日止六個月，本公司通過聯交所購回其自身股份如下：

月份	Month	每股0.0000001美元的 普通股數目 Number of ordinary shares of US\$0.0000001 each	每股價格 Price per share		已付總額 Aggregate amount paid 千港元 HK\$'000
			最高 Highest 港元 HK\$	最低 Lowest 港元 HK\$	
2022年1月	January 2022	3,418,000	2.45	2.29	8,151
2022年4月	April 2022	2,627,000	2.15	1.96	5,369
2022年5月	May 2022	5,805,000	2.42	2.15	13,099
2022年6月	June 2022	3,257,000	2.35	2.15	7,313
		15,107,000			33,932

在15,107,000股未被購回的股份中，11,850,000股股份已於截至2022年6月30日止六個月內被註銷，而餘下之3,257,000股股份亦已於報告期間結束後被註銷。本公司已發行股本按面值減少1.19美元。根據開曼群島公司法第37(4)條，已註銷股份的面值1.19美元(相當於人民幣7.72元)已從股本轉撥至股份溢價。購回股份的已付溢價33,932,000港元(相當於約人民幣31,709,000元)已自股份溢價中扣除。

於截至2023年6月30日止六個月內並無購回作註銷的股份。

- (ii) 截至2023年及2022年6月30日止六個月並無通過聯交所購回並存入受限制股份單位計劃受託人下的股份。
- (iii) 截至2023年6月30日止六個月，1,455,000個(截至2022年6月30日止六個月：980,002個)受限制股份單位歸屬予受益人，及約人民幣1,842,000元(截至2022年6月30日止六個月：人民幣1,261,000元)計入就受限制股份單位計劃持有的股份。

餘下股份由受限制股份單位計劃受託人以信託形式持有，直至於受限制股份單位歸屬時發放予受益人為止(見附註20)。

Notes:

- (i) During the six months ended 30 June 2022, the Company repurchased its own shares through the Stock Exchange as follows:

All of the 15,107,000 unpurchased, 11,850,000 shares were cancelled during the six months ended 30 June 2022 and the remaining 3,257,000 shares were cancelled after the end of the reporting period. The issued share capital of the Company was reduced by the nominal value of US\$1.19. Pursuant to section 37(4) of the Companies Law of the Cayman Islands, the nominal value of the shares cancelled of US\$1.19 (equivalent to RMB7.72) was transferred from the share capital to the share premium. The premium paid on the repurchase of the shares of HK\$33,932,000, equivalent to approximately RMB31,709,000, was charged to share premium.

There were no shares repurchased for cancellation during the six months ended 30 June 2023.

- (ii) No shares were repurchased through the Stock Exchange and deposited under RSU Scheme trustee during the six months ended 30 June 2023 and 2022.
- (iii) For the six month ended 30 June 2023, 1,455,000 units of RSUs (six months ended 30 June 2022: 980,002) were vested to the beneficiaries, and approximately RMB1,842,000 (six months ended 30 June 2022: RMB1,261,000) were credited to the shares held for the RSU Scheme.

The remaining shares are held on trust by the RSU Scheme trustee until their release to the beneficiaries upon the vesting of the RSUs (see note 20).

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 20. 以股份付款的交易

#### 本公司的受限制股份單位計劃

受限制股份單位計劃旨在獎勵本集團董事及僱員的忠誠及表現。受限制股份單位是該等單位根據受限制股份單位計劃所規定的條件歸屬時獲得本公司股份的權利。每個受限制股份單位均賦予持有人權利於各自歸屬期末獲得股份。該等股份由受限制股份單位計劃受託人以信託形式持有，直至於受限制股份單位歸屬時發給予受益人。

- (a) 授予受限制股份單位的條款及條件詳情如下：

### 20. SHARE-BASED PAYMENT TRANSACTIONS

#### RSU scheme of the Company

The purpose of the RSU Scheme is to reward the fidelity and performance of the directors and employees of the Group. The RSUs are the rights to receive Company's shares when they vest pursuant to the conditions provided for under the RSU Scheme. Each RSU gives the holder a right to receive a share at the end of respective vesting period. The shares were held on trust by the RSU Scheme trustee until their release to the beneficiaries upon vesting of the RSUs.

- (a) Details of the terms and conditions of the grant of RSUs are as follows:

		於授出日期的公平值 Fair value as at grant date			
受限制股份 單位數目 Number of RSUs	每股 Per share 人民幣元 RMB	總額 Aggregate amount 人民幣千元 RMB'000	歸屬條件 Vesting conditions		
向僱員授予的受限制 股份單位：	RSUs granted to employees:				
— 於2019年9月3日	— on 3 September 2019	14,000,000	1.24	17,360	Notes (i)
— 於2020年7月16日	— on 16 July 2020	7,680,000	1.09	8,371	Notes (i)
— 於2022年4月20日	— on 20 April 2022	3,900,000	1.60	6,240	Notes (i)
		25,580,000			

附註：

- (i) 已授予的受限制股份單位的歸屬期為三年，自授出日期起分十二期每季等額歸屬。

Notes:

- (i) The RSUs granted have a vesting period of three years in twelve quarterly equal instalments from the grant date.

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 20. 以股份付款的交易 (續)

### 20. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

#### 本公司的受限制股份單位計劃 (續)

#### RSU scheme of the Company (Continued)

(b) 受限制股份單位之授出情況變動如下：

(b) The movement of the grant of RSUs are as follows:

		受限制股份 單位數目 Number of RSUs
於2022年1月1日未歸屬(經審核)	Outstanding as at 1 January 2022 (audited)	3,229,992
年內授出	Granted during the year	3,900,000
年內歸屬	Vested during the year	(2,559,992)
年內沒收	Forfeited during the year	(300,000)
於2022年12月31日及2023年 1月1日未歸屬(經審核)	Outstanding as at 31 December 2022 and 1 January 2023 (audited)	4,270,000
期內歸屬	Vested during the period	(1,455,000)
期內沒收	Forfeited during the period	(720,000)
於2023年6月30日未歸屬 (未經審核)	Outstanding as at 30 June 2023 (unaudited)	2,095,000

按權益結算以股份為基礎的補償開支約人民幣1,940,000元(截至2022年6月30日止六個月：人民幣1,576,000元)於截至2023年6月30日止六個月的損益中確認為員工成本，而餘額將於日後按各自的歸屬期予以確認。

Equity-settled share-based compensation expenses of approximately RMB1,940,000 (six months ended 30 June 2022: RMB1,576,000) were recognised as staff costs in profit or loss for the six months ended 30 June 2023 and the remaining balance is to be recognised in the future based on the respective vesting periods.



## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 21. 金融工具的公平值及公平值等級

於2023年6月30日及2022年12月31日，本集團的按公平值計入其他全面收益及按公平值計入損益的金融資產按公平值計量。下表提供對於各報告期間未按公平值計量的金融工具分析，此乃根據本集團的會計政策按公平值可觀察程度歸類為公平值等級之一至三層級。

#### 21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

As at 30 June 2023 and 31 December 2022, the Group's financial assets at FVTOCI and at FVTPL are measured at fair value. The following table provides an analysis of financial instruments that are measured at fair value at the end of each reporting period, grouped into fair value hierarchy Levels 1 to 3 based on the degree to which the fair value is observable in accordance to the Group's accounting policy.

		於2023年6月30日			
		At 30 June 2023			
		第一級	第二級	第三級	總計
		Level 1	Level 2	Level 3	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
		(經審核)	(經審核)	(經審核)	(經審核)
		(Audited)	(Audited)	(Audited)	(Audited)
按公平值計入損益的金融資產	<b>Financial assets at FVTPL</b>				
結構性存款	Structured deposit	—	7,445	—	7,445
按公平值計入全面收益的金融資產	<b>Financial assets at FVTOCI</b>				
非上市股本證券	Unlisted equity securities	—	—	813,576	813,576
非上市股權基金	Unlisted equity fund	—	—	9,105	9,105
		—	7,445	822,681	830,126

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 21. 金融工具的公平值及公平值等級(續)

### 21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

		於2022年12月31日			
		At 31 December 2022			
		第一級	第二級	第三級	總計
		Level 1	Level 2	Level 3	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
		(經審核)	(經審核)	(經審核)	(經審核)
		(Audited)	(Audited)	(Audited)	(Audited)
按公平值計入損益的 金融資產	<b>Financial assets at FVTPL</b>				
結構性存款	Structured deposit	—	6,000	—	6,000
按公平值計入全面收 益的金融資產	<b>Financial assets at FVTOCI</b>				
非上市股本證券	Unlisted equity securities	—	—	636,919	636,919
非上市股權基金	Unlisted equity fund	—	—	9,105	9,105
		—	6,000	646,024	652,024

於當前期間及過往年度，公平值等級的層級之間並無轉撥。

There were no transfer between levels of fair value hierarchy in the current period and prior years.

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 21. 金融工具的公平值及公平值等級(續)

本集團根據經常性基準按公平值計量的金融資產的公平值

根據經常性基準計量各金融工具的公平值時所用的估值方法及輸入值載列如下：

### 21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

Fair value of the Group's financial assets that are measured at fair value on a recurring basis

The valuation techniques and inputs used in the fair value measurements of each financial instrument on a recurring basis are set out below:

於以下日期的公平值 Fair value as at							
金融工具	公平值等級	2023年 6月30日	2022年 12月31日	估值方法	重大不可觀察 輸入值	範圍	公平值的主要輸入值 與重大不可觀察 輸入值之間的關係
Financial instruments	Fair value hierarchy	30 June 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	31 December 2022 人民幣千元 RMB'000 (經審核) (Audited)	Valuation technique	Significant unobservable inputs	Range	Relationship of key inputs and significant unobservable inputs to fair value
結構性存款	第二級	7,445	6,000	發行銀行所報的回報率	不適用	不適用	不適用
Structured deposit	Level 2			Quoted rate return by issuing bank	N/A	N/A	N/A
非上市股本投資	第三級	813,576	636,919	市場法—盈利倍數	盈利倍數	2023年6月30日： 盈利倍數：介乎 3.07倍至10.80倍 2022年12月31日： 盈利倍數：介乎 2.51倍至9.91倍	盈利倍數越高，公平 值越高
Unlisted equity securities	Level 3			Market approach — earnings multiples	Earnings multiples	30 June 2023: Earnings multiples: from 3.07 time to 10.80 31 December 2022: Earnings multiples: from 2.51 time to 9.91	The higher of earnings multiple, the higher the fair value
非上市股權基金	第三級	9,105	9,105	經調整淨資產法	對具有淨負債的 項目應用100% 折讓系數	2023年6月30日： 0%–100% 2022年12月31日： 0%–100%	折讓率越低，公平值 越高
Unlisted equity fund	Level 3			Adjusted net assets method	Discount factor of 100% applied to projects with net liabilities	30 June 2023: 0%–100% 31 December 2022: 0%–100%	The lower the discount rate, the higher of the fair value
		830,126	652,024				

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 21. 金融工具的公平值及公平值等級(續)

本集團根據經常性基準按公平值計量的金融資產的公平值(續)

根據經常性基準金融資產第三級公平值計量的對賬：

### 21. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

Fair value of the Group's financial assets that are measured at fair value on a recurring basis (Continued)

Reconciliation of Level 3 fair value measurements of financial assets on recurring basis:

		非上市股本投資 及股權基金 Unlisted equity investments and equity fund 人民幣千元 RMB'000
於2022年1月1日(經審核)	At 1 January 2022(audited)	577,430
非上市股本投資注資	Capital contribution in unlisted equity investment	236,625
其他全面收益的公平值虧損(附註)	Fair value loss in other comprehensive income (note)	(137,628)
匯兌調整	Exchange adjustment	8,382
於2022年6月30日(未經審核)	At 30 June 2022(unaudited)	684,809
於2023年1月1日(經審核)	At 1 January 2023 (audited)	646,024
非上市股本投資注資	Capital contribution in unlisted equity investment	98,819
其他全面收益的公平值收益(附註)	Fair value gain in other comprehensive income (note)	77,838
於2023年6月30日(未經審核)	At 30 June 2023 (unaudited)	822,681

附註：截至2023年6月30日止六個月，確認於其他全面收益的公平值收益約人民幣77,838,000元(2022年：公平值虧損人民幣137,628,000元)為於報告期間末所持有指定為按公平值計入其他全面收益的非上市股本證券及股權基金的未變現收益。

Note: For the six months ended 30 June 2023, the fair value gain recognised in other comprehensive income of approximately RMB77,838,000(2022: fair value loss of RMB137,628,000) was unrealised gain on unlisted equity securities and equity fund designated at FVTOCI held at the end of the reporting period.

### 根據經常性基準並非按公平值計量的金融工具的公平值

本公司董事認為，簡明綜合中期財務資料中按攤餘成本列賬的其他金融資產及金融負債的賬面值與其公平值相若。

### Fair value of financial instruments that are not measured at fair value on a recurring basis

The directors of the Company consider that the carrying amounts of other financial assets and financial liabilities recorded at amortised cost in the condensed consolidated interim financial information approximate their fair values.

## 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 22. 關聯方交易

#### (a) 與關聯方交易

除於簡明綜合中期財務資料的其他部分所披露者外，本集團與關聯方於期內訂立以下交易：

### 22. RELATED PARTY TRANSACTIONS

#### (a) Transactions with related parties

Save as disclosed elsewhere in the condensed consolidated interim financial information, the Group entered into the following transactions with related parties during the period as follows:

		截至6月30日止六個月 For the six months ended 30 June		
關聯方 Related party	關係 Relationship	交易性質 Nature of transaction	2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
遠瞻通信*	本公司執行董事康先生為遠瞻通信之唯一股東	添置使用權資產	15,347	505
Envision Communication*	Mr. Kang, the executive director of the Company, is sole shareholder of Envision Communication	Additions to right-of-use assets		
		已付租賃負債利息	1,346	1,057
		Interest on lease liabilities paid		
		償還租賃負債	7,720	7,959
		Repayment of lease liabilities		
		已付物業管理費	738	—
		Property management fee paid		
		已付短期租賃開支	6,358	6,074
		Short-term rental expenses paid		

\* 英文名稱僅供識別

\* The English name for identification purpose only

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 22. 關聯方交易(續)

##### (b) 與關聯方之間的結餘

除簡明綜合中期財務資料中其他部分所披露者外，本集團與關聯方之間並無其他重大結餘。

##### (c) 主要管理層成員的報酬

期內，本公司董事及其他主要管理層成員的薪酬如下：

#### 22. RELATED PARTY TRANSACTIONS (Continued)

##### (b) Balances with related parties

Save as disclosed elsewhere in the condensed consolidated interim financial information, the Group has no other material balances with related parties.

##### (c) Compensation to key management personnel

The remuneration of directors of the Company and other members of key management personnel during the period was as follows:

		截至6月30日止六個月 For the six months ended 30 June	
		2023年 2023 人民幣千元 RMB'000 (未經審核) (Unaudited)	2022年 2022 人民幣千元 RMB'000 (未經審核) (Unaudited)
短期福利	Short-term benefits	5,424	2,977
退休福利	Post-employment benefits	284	100
按權益結算以股份為基礎的 補償開支	Equity-settled share-based compensation expenses	264	1,576
		<b>5,972</b>	4,653

本公司董事及主要行政人員的薪酬由薪酬委員會根據個人表現及市場趨勢釐定。

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

## 簡明綜合中期財務資料附註(續)

### Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

#### 23. 出售附屬公司

##### 出售 Comlink Holdings Limited (「Comlink」)

於截至2022年6月30日止六個月，本集團與一名與本集團並無關連之獨立第三方訂立一份買賣協議，以4,000,000美元(相當於約人民幣25,934,000元)之現金代價出售Comlink(本公司之間接非全資附屬公司)及其附屬公司之全部股權。Comlink先前從事AIoT解決方案開發。

該項出售已於2022年3月31日完成，Comlink之控制權於該日移交收購方。

##### 代價：

		人民幣千元 RMB'000
已收現金代價	Cash consideration received:	25,934

已失去控制權之資產及負債分析：

		人民幣千元 RMB'000
貿易及其他應收款項	Trade and other receivables	19,161
現金及現金等價物	Cash and cash equivalents	8,755
貿易及其他應付款項	Trade and other payables	(63,498)
應付稅項	Tax payables	(1,162)
所出售淨負債	Net liabilities disposed of	(36,744)

#### 23. DISPOSAL OF SUBSIDIARIES

##### Disposal of Comlink Holdings Limited ("Comlink")

During the six months ended 30 June 2022, the Group entered into a sale and purchase agreement with an independent third party not connected with the Group for the disposal of entire equity interest in Comlink and its subsidiaries, an indirect non-wholly owned subsidiary of the Company, at a cash consideration of US\$4,000,000, equivalent to approximately RMB25,934,000. Comlink was previously engaged into development of AIoT solutions.

The disposal was completed on 31 March 2022, on which date control of Comlink passed to the acquirer.

##### Consideration:

Analysis of assets and liabilities over which control was lost:

# 簡明綜合中期財務資料附註(續)

## Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2023年6月30日止六個月 For the six months ended 30 June 2023

### 23. 出售附屬公司(續)

### 23. DISPOSAL OF SUBSIDIARIES (Continued)

#### 出售Comlink的收益

#### Gain on disposal of Comlink

		人民幣千元 RMB'000
現金代價	Cash consideration	25,934
所出售淨負債	Net liabilities disposed of	36,744
非控股權益	Non-controlling interests	(13,765)
出售收益	Gain on disposal	48,913

#### 因出售而導致之現金流入淨額：

#### Net cash inflows arising on disposal:

		人民幣千元 RMB'000
現金代價	Cash consideration	25,934
減：所出售現金及現金等價物	Less: cash and cash equivalents disposed of	(8,755)
		17,179

### 24. 附屬公司擁有權權益變動

### 24. CHANGES IN OWNERSHIP INTERESTS IN SUBSIDIARIES

截至2022年6月30日止六個月，Alphalink Global Limited(本公司之非全資附屬公司)與優車易購(香港)有限公司(「優車易購」)訂立一份買賣協議，以人民幣約134,785,000元的現金代價從優車易購收購深圳市科通技術股份有限公司額外的4.419%股權。該項收購於2022年5月31日生效，故於完成後，於深圳科通之股權由約62.42%變更為約66.84%。深圳市科通技術股份有限公司及其附屬公司的主要業務為IC芯片應用方案設計和分銷。

During the six months ended 30 June 2022, Alphalink Global Limited, a non wholly owned subsidiary of the Company entered into a sale and purchase agreement with Optimum Profuse Technology (HK) Limited ("Optimum Profuse") to acquire additional 4.419% equity interest in Shenzhen Comtech Limited from Optimum Profuse at a cash consideration of approximately RMB134,785,000. The acquisition was effective on 31 May 2022 and the equity interest in Shenzhen Comtech has been changed from approximately 62.42% to approximately 66.84% upon the completion. The principal activities of Shenzhen Comtech Limited and its subsidiaries are application design and distribution of IC chips.

上述交易構成與非控股權益之間的股權交易，現金代價與深圳市科通技術股份有限公司及其附屬公司淨資產賬面值的相關份額之間的差額約人民幣87,678,000元於其他儲備中扣除。

The above-mentioned transaction constituted an equity transaction with non-controlling interest and the difference between the cash consideration and the relevant share of the carrying amount of the net assets of Shenzhen Comtech Limited and its subsidiaries of approximately RMB87,678,000 was debited to other reserve.



## 釋義 Definitions

「2014年受限制股份單位計劃」 “2014 RSU Scheme”	指 本公司所採納於2014年3月1日生效，於2014年12月21日修訂，並於2023年6月9日本公司2023年股東週年大會結束時終止的計劃 the scheme adopted by the Company which took effect as at March 1, 2014, amended on December 21, 2014 and terminated on June 9, 2023 at the conclusion of the Company’s 2023 annual general meeting
「2023年受限制股份單位計劃」 “2023 RSU Scheme”	指 本公司於2023年6月9日採納的受限制股份單位計劃 the RSU scheme adopted by the Company on June 9, 2023
「AI」 “AI”	指 人工智能 artificial intelligence
「AIGC」 “AIGC”	指 生成式人工智能 artificial intelligence-generated content
「AIoT」 “AIoT”	指 AI及IoT AI and IoT
「聯繫人」 “associate”	指 具上市規則賦予該詞的涵義 has the meaning ascribed to it under the Listing Rules
「審核委員會」 “Audit Committee”	指 本公司的審核委員會 the audit committee of the Company
「董事委員會」 “Board Committee”	指 董事會轄下的委員會 committee(s) of the Board
「董事會」 “Board of Directors” or “Board”	指 本公司董事會 the Board of Directors of the Company
「英屬處女群島」 “BVI”	指 英屬處女群島 the British Virgin Islands
「企業管治守則」 “CG Code”	指 上市規則附錄十四所載的《企業管治守則》及企業管治報告 the Corporate Governance Code and Corporate Governance Report set out in Appendix 14 of the Listing Rules
「中國」、「中國內地」或「國家」 “China”, “Mainland China” or “PRC”	指 中華人民共和國，除文義另有所指及僅就本報告而言，本報告所提述的中國或中國內地不包括台灣、香港或澳門；「中國的」一詞亦具類似涵義 the People’s Republic of China and, except where the context requires and only for the purpose of this report, references in this report to the PRC or China do not include Taiwan, Hong Kong or Macau; the term “Chinese” has a similar meaning
「最高行政人員」 “chief executive”	指 具上市規則賦予該詞的涵義 has the meaning ascribed to it under the Listing Rules

## 釋義 (續) Definitions (Continued)

<p>「本公司」 “Company”, “our Company”, “the Company”</p>	<p>指 硬蛋創新，一家於2012年2月1日在開曼群島註冊成立的獲豁免有限公司，前稱科通芯城集團 Ingdan, Inc. (硬蛋創新), an exempted company incorporated in the Cayman Islands with limited liability on February 1, 2012 and formerly known as Cogobuy Group</p>
<p>「科通技術」 “Comtech”</p>	<p>指 科通技術業務事業部 Comtech business unit</p>
<p>「控股股東」 “Controlling Shareholder(s)”</p>	<p>指 具上市規則賦予該詞的涵義，就本中期報告而言，乃指康先生及 Envision Global has the meaning ascribed to it under the Listing Rules and, in the context of this interim report, means Mr. Kang and Envision Global</p>
<p>「董事」 “Director(s)”</p>	<p>指 本公司董事 the director(s) of the Company</p>
<p>「Envision Global」 “Envision Global”</p>	<p>指 Envision Global Investments Limited，一家於2012年2月1日在英屬處女群島註冊成立的有限公司，由康先生全資擁有，並為我們的直接控股股東 Envision Global Investments Limited, a limited liability company incorporated in the BVI on February 1, 2012 which is wholly-owned by Mr. Kang and is our immediate Controlling Shareholder</p>
<p>「本集團」、「我們」或「我們的」 “Group”, “our Group”, “the Group”, “we”, “us”, or “our”</p>	<p>指 本公司、其附屬公司及深圳可購百(其財務業績已基於合約安排而綜合入賬及入賬列作本公司的附屬公司)或(按文義所指)在被本公司收購前包含本公司附屬公司的公司 the Company, its subsidiaries and Shenzhen Kegoubai (the financial results of which have been consolidated and accounted for as a subsidiary of our Company by virtue of the contractual arrangements) or, where the context requires, the companies that currently comprise the subsidiaries of the Company prior to their acquisition by the Company</p>
<p>「港元」 “HK\$”</p>	<p>指 港元，香港法定貨幣 Hong Kong dollars, the lawful currency of Hong Kong</p>
<p>「香港財務報告準則」 “HKFRSs”</p>	<p>指 《香港財務報告準則》 Hong Kong Financial Reporting Standards</p>
<p>「香港」 “Hong Kong”</p>	<p>指 中國香港特別行政區 the Hong Kong Special Administrative Region of the PRC</p>
<p>「IC」 “IC”</p>	<p>指 集成電路 integrated circuits</p>
<p>「硬蛋雲」 “Ingdan Cloud”</p>	<p>指 硬蛋品牌雲計算技術服務平台 Ingdan brand cloud computing technology services platform</p>

## 釋義 (續) Definitions (Continued)

「硬蛋科技」 “Ingdan”	指 硬蛋科技業務事業部 Ingdan business units
「引力金服」 “Ingfin Financing Services”	指 引力金服業務事業部 Ingfin Financing Services business unit
「IoT」 “IoT”	指 物聯網 Internet of Things
「iPaaS」 “iPaaS”	指 整合平台即服務 Integration platform as a service
「最後可行日期」 “Latest Practicable Date”	指 2023年9月21日 September 21, 2023
「上市日期」 “Listing Date”	指 2014年7月18日，股份於聯交所上市之日 July 18, 2014, the date on which the Shares were listed on the Stock Exchange
「上市規則」 “Listing Rules”	指 香港聯合交易所有限公司《證券上市規則》(經不時修訂) the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (as amended from time to time)
「標準守則」 “Model Code”	指 上市規則附錄十所載的《上市發行人董事進行證券交易的標準守則》 the Model Code for Securities Transactions by Directors of Listed Issuers set out in Appendix 10 of the Listing Rules
「康先生」 “Mr. Kang”	指 康敬偉先生，本公司主席、首席執行官兼執行董事，並為我們的控股股東 Mr. Kang Jingwei, Jeffrey (康敬偉), chairman, chief executive officer and executive Director of the Company and our Controlling Shareholder
「胡先生」 “Mr. Wu”	指 胡麟祥先生，本公司首席財務官、執行董事兼公司秘書 Mr. Wu Lun Cheung Allen (胡麟祥), Chief Financial Officer, Executive Director and Company Secretary of the Company
「郭女士」 “Ms. Guo”	指 郭莉華女士，本公司執行董事 Ms. Guo Lihua (郭莉華), executive Director of the Company
「姚女士」 “Ms. Yao”	指 姚怡女士，我們的主要股東、深圳可購百的唯一股東及李峰先生(科通技術戰略副總裁)的妻子 Ms. Yao Yi (姚怡), our substantial shareholder, the sole shareholder of Shenzhen Kegoubai, and the wife of Mr. Li Feng, VP of Strategy of Comtech
「納斯達克」 “NASDAQ”	指 全美證券交易商協會自動報價系統 National Association of Securities Dealers Automated Quotations
「紐約交易所」 “NYSE”	指 紐約證券交易所 New York Stock Exchange

## 釋義 (續) Definitions (Continued)

「中國法律顧問」 “PRC Legal Advisor”	指 安杰世澤律師事務所 AnJie Broad Law Firm
「人民幣」 “RMB” or “Renminbi”	指 人民幣元，中國法定貨幣 Renminbi, the lawful currency of the PRC
「報告期間」 “Reporting Period”	指 截至2023年6月30日止六個月 the six months ended June 30, 2023
「受限制股份單位計劃」 “RSU Schemes”	指 2014年受限制股份單位計劃及2023年受限制股份單位計劃 the 2014 RSU Scheme and the 2023 RSU Scheme
「受限制股份單位」 “RSUs”	指 根據受限制股份單位計劃授出之受限制股份單位 restricted share units granted under the RSU Scheme
「證券及期貨條例」 “SFO”	指 香港法例第571章《證券及期貨條例》 the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong)
「股份」 “Share(s)”	指 本公司股本中每股面值0.0000001美元的普通股 ordinary share(s) in the share capital of the Company with a par value of US\$0.0000001 each
「股東」 “Shareholder(s)”	指 本公司不時的股份持有人 holder(s) of Share(s) of the Company from time to time
「深圳科通」 “Shenzhen Comtech”	指 深圳市科通技術股份有限公司，前稱科通工業技術(深圳)有限公司，一家於2005年5月24日在中國成立的有限公司，為本公司的間接附屬公司 Shenzhen Comtech Limited, formerly known as Comtech Industrial Technology (Shenzhen) Company Limited (科通工業技術(深圳)有限公司), a limited liability company established in the PRC on May 24, 2005, which is an indirect subsidiary of the Company
「深圳可購百」 “Shenzhen Kegoubai”	指 深圳市可購百信息技術有限公司，一家於2012年12月13日在中國成立的有限責任公司，由姚女士全資擁有，並憑藉合約安排入賬列作我們的附屬公司 Shenzhen Kegoubai Information Technologies Limited (深圳市可購百信息技術有限公司), a limited liability company established in the PRC on December 13, 2012, wholly-owned by Ms. Yao and, by virtue of the contractual arrangements, accounted for as our subsidiary
「聯交所」 “Stock Exchange”	指 香港聯合交易所有限公司 The Stock Exchange of Hong Kong Limited
「主要股東」 “substantial shareholder”	指 具上市規則賦予該詞的涵義 has the meaning ascribed to it under the Listing Rules



## 釋義(續) Definitions (Continued)

「Total Dynamic」 “Total Dynamic”	指 Total Dynamic Holdings Limited，一家於2012年12月4日在英屬處女群島註冊成立的有限責任公司，由姚女士全資擁有，並為我們的股東 Total Dynamic Holdings Limited, a limited liability company incorporated in the BVI on December 4, 2012 which is wholly-owned by Ms. Yao and is our Shareholder
「美國」 “United States” or “US”	指 美利堅合眾國、其領土、屬地及歸其管轄的所有地區 the United States of America, its territories, its possessions and all areas subject to its jurisdiction
「美元」 “US\$”	指 美元，美國法定貨幣 United States dollars, the lawful currency of the United States
「車聯網」 “V2X”	指 車聯網 Vehicle-to-Everything
「%」 “%”	指 百分比 per cent



**IngDan 硬蛋**

HATCH THE INTERNET OF THINGS

**INGDAN, INC.**

**硬蛋創新**

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號：00400