

科通芯城
Cogobuy.com

Cogobuy Group 科通芯城集團

(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

Interim Report 2021
中期報告



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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)

非執行董事

倪虹

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)

Non-Executive Director

NI Hong, Hope

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
葵涌
青山公路585至609號
嘉民葵涌物流中心
5樓A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

Block A, 5th Floor
Goodman Kwai Chung Logistics Centre
585-609 Castle Peak Road
Kwai Chung
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：
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:
Broad & Bright 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.cogobuy.com

COMPANY WEBSITE

www.cogobuy.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		
		2021年 6月30日 June 30, 2021 (人民幣百萬元， 另有註明者除外) (RMB in millions, unless specified)	2020年 6月30日 June 30, 2020 (人民幣百萬元， 另有註明者除外) (RMB in millions, unless specified)	去年同期 變動 Year-on-year change
收入	Revenue	3,927.3	3,281.2	19.7%
毛利	Gross profit	344.6	254.6	35.3%
期內溢利	Profit for the period	172.4	118.6	45.4%
本公司權益股東應佔 溢利	Profit attributable to equity shareholders of the Company	110.5	100.1	10.4%
每股盈利(「每股盈利」) (每股人民幣元)	Earnings per share (“EPS”) (RMB per share)			
— 基本	— basic	0.079	0.072	9.7%
— 攤薄	— diluted	0.079	0.071	11.3%

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

本集團是一家服務全球IC產業和中國AI及IoT（統稱為「**AIoT**」）硬件生態的技術服務公司。集團業務由科通技術（前稱硬蛋創新）服務芯片產業的技術服務平台和硬蛋科技（前稱引力技術）提供智能硬件AIoT技術和服務的平台，兩部份合組成「科通技術+硬蛋科技」發展模式，打造智能硬件AIoT「芯一端一雲」的產業閉環。科通技術主要為國內AIoT智能硬件企業提供IC芯片應用設計和營銷服務。硬蛋科技則專注於自有技術產品研究，及研發及銷售，以及發展AIoT模組定制化解決方案，面向V2X、5G技術應用及記憶存儲等領域。科通技術繼2020年與國內19名戰略投資者訂立一系列的投資協議後，於2021年6月與廣東省產業發展基金再次訂立認購協議，以獲得科通技術4.92%的股權。該等注資支持科通技術在國內萬億級的芯片市場大力發展，並將助力本集團的核心業務持續實現高增長回報。完成後，本公司持有科通技術約62.42%，並繼續併表至本集團的綜合財務報表內。

科通技術為科通芯城旗下服務芯片產業的技術服務平台公司，提供芯片的應用設計方案和銷售。平台覆蓋全球50%以上的高端芯片供應商及眾多國內頂尖的芯片企業達成代理協議，連接上游百家以上的全球高端芯片供應商和下游數以萬家的AIoT智能硬件企業，為他們提供芯片的應用設計方案和營銷服務。

BUSINESS REVIEW AND OUTLOOK

Overall business and financial performance of the Group

We are a technology services company serving the global IC chips industry and AI and IoT (together, “**AIoT**”) ecosystem in China. The Group operates under a dual-platform model, Comtech (formerly Ingdan Innovations), a technology services platform for the chip industry, and Ingdan (formerly Ingfin Technologies), a platform providing AIoT technology and services. Together, the two platforms form a closed loop of “chip-device-cloud” ecosystem along the AIoT value chain. Comtech focuses on the sales and promotion of IC chips to AIoT enterprises in China. Meanwhile, Ingdan focuses on the R&D and sales of proprietary products, as well as the development of customized technical solutions for the V2X and 5G applications industries. Following the series of strategic investments entered into between the Group and nineteen investors during 2020, the Group entered into another subscription agreement with Guangdong Industrial Development Fund in June 2021, for an equity interest of 4.92% of Comtech. The investment supports Comtech’s rapid development in the trillion-RMB domestic chip market, and will help the Group’s core business resume its high growth trajectory. Upon completion, the Group holds approximately 62.42% of Comtech, and Comtech will continue to be consolidated into the Group’s consolidated financial statements.

Comtech is the Group’s technical service platform engaged in chips application development solutions and sales services. The platform maintains agency agreements with over 50% of the world’s top high-end IC suppliers and many leading domestic chip companies, allowing it to connect hundreds of global high-end chip suppliers upstream, and thousands of AIoT companies downstream, while providing them with chips application development solutions and sales services.

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

隨着國內5G建設規模不斷加速擴大，衍生出更多行業對人工智能及物聯網的依賴，從而加劇芯片需求，帶動本集團的收益於回顧期內獲得明顯的增長與支持。截至2021年6月30日止六個月，本集團錄得收入約人民幣3,927.3百萬元，而2020年同期則約為人民幣3,281.2百萬元，同比增加了約19.7%。本集團的除稅後純利較2020年同期增加約45.4%。毛利約為人民幣344.6百萬元，同比增加了約35.3%。集團將繼續深耕芯片營銷及智能硬件的模組市場，並利用自身技術和自研產品的優勢，打造全面化的AIoT「芯—端—雲」的產業閉環，為集團帶來更多的利潤回報。

5G和資訊科技發展持續加強，除了使芯片出現供不應求，芯片專業人才同樣有迫切的需求。為加大芯片應用技術人才的培育，本集團旗下深圳市硬蛋微電子研究院的硬蛋學堂聯合深圳市高技能人才公共實訓管理服務中心於報告期間內舉辦公益職業技能培訓。硬蛋學堂是建基於集團在芯片產業的資源優勢，引進全球領先的技術，為國內芯片行業培養芯片應用技術人才。本集團將繼續推進芯片專才培訓，助力芯片應用產業的發展。

As the expansion of domestic 5G construction scale continues to accelerate, more industries are reliant on AI and IoT, which intensifies chip demand and drives the Group's revenue to attain significant growth and support during the Reporting Period. For the six months ended June 30, 2021, the Group generated a revenue of approximately RMB3,927.3 million, as compared to approximately RMB3,281.2 million for the corresponding period in 2020, representing an increase of approximately 19.7%. The Group registered an increase of approximately 45.4% in net profit after tax compared to the corresponding period in 2020. Gross profit was approximately RMB344.6 million, representing an increase of approximately 35.3% period-on-period. As part of our strategy to increase our revenue and profitability, the Group will continue to penetrate deep into IC sales and modules for smart hardware markets, and further exploit the advantage of our proprietary products and technology to create a comprehensive AIoT "chip-device-cloud" industrial closed loop.

As the development of 5G and information technology continues to strengthen, in addition to the shortage of chips, professionals in the chip industry are also in urgent need. In order to increase the cultivation of chip application technology talents, IngDan Academy of the Group's Shenzhen IngDan Microelectronics Research Institute and Shenzhen Public Training Management Service Center for High-Skilled Talents have organized charity vocational skills training courses during the Reporting Period. IngDan Academy was founded on the Group's advantageous resourcefulness in the chip industry. By introducing world-leading technologies to trainees, IngDan Academy cultivates talents of chip application technology for the domestic chip industry. The Group will continue to promote the training of professionals in chips to facilitate the development of the chip application industry.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

本集團預期業務將繼續直接受益於中國5G基建發展，5G技術將增加芯片的全面應用與普及，進一步促進芯片產業鏈的發展，帶動本集團芯片業務持續向好。中國信通院預測，於2025年5G將拉動電信運營商網路投資約人民幣1.2萬億元，帶來的資訊消費規模累計將超過約人民幣8.3萬億元，直接帶動經濟總產出累計約人民幣10.1萬億元。隨著未來5G進一步落地普及，帶動芯片高頻高速需求，相信將會為我們的芯片銷售帶來持續增長的市場空間。

5G和AI技術發展促進各行各業通過科技轉型，智慧家居、智慧城市、智慧零售、智能製造等應用領域率先發展，帶動AIoT產業技術進步和場景豐富，當中芯片升級和供需走勢最為明顯。根據IC Insights, Inc.的資料顯示，預計2021年全球芯片市場的銷售額將同比大幅增長24%，並首次突破5,000億美元的歷史高位。全球IC收入於2022年將首次超過6,000億美元。除此之外，所衍生的技術整合iPaaS服務需求也激增，Million Insights於報告中預測全球iPaaS市場規模預計於2024年可達到約27億美元。本集團一直以芯片業務為核心，並根據市場的走勢，不斷提升佈局業務以全面覆蓋整個5G建設產業鏈，為相關的網絡建設、物聯網及人工智能的應用之行業提供芯片、技術整合方案、營銷方案和分銷服務等iPaaS服務，實現建構智能硬件AIoT「芯一端一雲」的產業閉環，從而為集團帶來更多的推動，拉動核心業務增長。

The Group is expected to benefit from the booming development of China's new 5G infrastructure. The growing accessibility and applications of 5G technology have boosted the chip industry as well as the Group's chip sales. The China Academy of Information and Communications Technology predicts that in 2025, 5G will drive approximately RMB1.2 trillion investment in telecom operators' networks, and the accumulated information consumption scale will exceed RMB8.3 trillion, directly driving the total economic output of approximately RMB10.1 trillion. With the further popularization of 5G driving demands of higher frequency and higher speed chips, we believe it will bring continuous growth in the market of our chip sales.

The development of 5G and AI technologies has promoted technological transformation in all walks of life. Application areas such as smart home, smart city, smart retail, and smart manufacturing have taken the lead in the development, driving the technological advancement of the AIoT industry and enriching application scenarios. Among them, chip upgrades and supply and demand trends are the most obvious. According to information from IC Insights, Inc., sales in the global chip market are expected to increase by 24% year-on-year in 2021, and exceed the historical high of US\$500 billion for the first time. Global IC revenue will exceed US\$600 billion for the first time in 2022. In addition, the demand for the derived technology integration iPaaS services has also surged. Million Insights predicts in a report that the global iPaaS market is expected to reach approximately US\$2.7 billion in 2024. The Group has always focused on the chip business, and in accordance with market trends, has continuously improved its strategic business development to fully cover the entire 5G construction industry chain, while providing iPaaS services for related network construction, IoT and AI applications and iPaaS Services, such as chip and technology integration solutions, marketing solutions, and distribution services. The Group has materialized the AIoT industry closed loop of "chip-device-cloud," thereby bringing more momentum to the Group to drive the growth of our core business.

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

為進一步把握5G普及應用的迅猛發展機遇及市場對AI的大量需求，本集團於報告期間內以1.8億港元收購EZ Robot, Inc. (「易造機器人」) 51%股權，以進一步拓展集團的人工智能及機器人之業務發展，助力公司業績提升及增強市場競爭力。易造機器人從事AI技術研究、AI硬件產品生產及機器人應用的平台，以自主知識產權AI模塊為核心，為AI機器人提供整體解決方案和供應鏈服務。本集團相信通過易造機器人結合AI技術將更有助我們打造完善的AIoT企業服務平台。為提升我們的業務營運，本集團近年進行若干收購項目以開展戰略合作。我們將繼續把握通過收購來提升我們的收入基礎的機會，並為股東力爭可觀回報。

電動汽車(「EV」)及V2X車聯網是5G及人工智能等新一代資訊通信技術在汽車和交通行業應用的重要體現和發展領域。電動汽車和自動駕駛的發展趨勢將持續推動車內電子設備的增加，根據EETimes資料，於2021年，車用半導體約佔整車成本約35%左右，預計到2030年將拉升到50%。隨著車聯網應用場景眾多，本集團看準車聯網的爆發性增長與市場優勢，積極與不同的芯片生產商、模組供應商、汽車製造商等深入合作，佈局及投資車聯網市場，為本集團帶來巨大市場機會，成為新的增長動力。

In order to further grasp the rapid development opportunities of 5G application popularization and the massive demand for AI in the market, the Group acquired 51% equity interest in EZ Robot, Inc. (“EZ Robot”) for HK\$180 million during the Reporting Period to further expand the Group’s AI and robotics business development and help improve company performance and enhance market competitiveness. EZ Robot is engaged in AI technology research, AI hardware production and robotics application platform, with proprietary intellectual property rights AI module as the core, providing total solutions and supply chain services for AI robotics. The Group believes that EZ Robot’s AI technology integration will help us build a comprehensive AIoT enterprise service platform. To enhance our business operations, the Group has had various acquisition projects to develop strategic partnerships in recent years. We will continue to seek opportunities to enhance our revenue base through acquisitions and strive to generate promising returns to our Shareholders.

Electric Vehicle (“EV”) and V2X is regarded as the most prominent segment within 5G vertical industry applications. The development trend of EV and autonomous driving will continue to promote the increase of in-car electronic equipment. According to EETimes, automotive semiconductors account for about 35% of the total vehicle cost in 2021, and it is expected to further increase to 50% by 2030. With the numerous application scenarios of the Internet of Vehicles, the Group is aware of the explosive growth and market advantages of the Internet of Vehicles. The Group has actively cooperated with different chip manufacturers, module suppliers, and automobile manufacturers to make strategic developments and invest in the Internet of Vehicles market, making EV a new growth driver while bringing tremendous market opportunities to the Group.

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AIoT智慧硬件產業的技術整合服務平台，利用本集團的「科通技術+硬蛋科技」商業模式，組成智能硬件AIoT「芯—端—雲」的產業閉環。本集團致力為中國日益增長的AIoT市場服務，並計劃透過下列增長策略實現本集團的目標：

I. 捕捉5G技術商機

未來數年將是5G產業的高速增長期，預期行業上下游對IC及模組的需求將持續增加。本集團的科通技術計劃滲透整個5G產業鏈，吸納未來5G建設以至終端設備生產所帶來的強勁需求。科通技術結合自身優勢，重點切入芯片全產業鏈中的應用環節，以捕捉5G和萬物互聯大趨勢的機遇。後疫情時代下，社會對互聯網的依附與需求有望演變為長期的趨勢，更多行業利用互聯網追求更精準、高效能及穩定的運營模式，並更進一步推進數字化和智能化的發展。5G與新興技術雙結合，進一步促進5G應用更快滲入各行各業，將對整個科技行業帶來新機遇。工業和信息化部表示，截至2021年3月底，中國建立了近82萬個5G基站，佔全球總數的70%以上，並形成了世界上最大的獨立5G網絡，預計5G在中國大型工業企業的滲透率在2023年將達到35%。隨著5G技術發展及成熟，未來將進入人工智能主導、高效雲端應用及萬物互聯的時代，設備升級將帶動IC與AIoT芯片解決方案的需求。本集團將透過旗下科通技術的芯片產業服務平台為企業提供芯片及其相關芯片解決方案，以及利用龐大的數據資源和AI技術設計最完善的芯片應用方案，以抓緊國內5G變革的業務契機。

Future prospects

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

I. Capturing opportunities from 5G technologies

The 5G industry is set to grow rapidly in the coming years, and demand for IC and modules from the industry's upstream and downstream is expected to increase. Our Comtech plans to penetrate the entire 5G industry chain and accommodate the strong market demand created by new 5G infrastructure and device production in the future. Combining its own advantages, Comtech focuses on the application section of the whole chip industry chain to capture the opportunities of 5G and the Internet of Everything development trajectory. In the post-epidemic era, society's dependence on and demand for the Internet is expected to evolve into a long-term trend. More industries use the Internet to pursue more precise, efficient and stable operation models, and to further promote the development of digitalization and intelligentization. The combination of 5G and emerging technologies will further promote the faster penetration of 5G applications into all walks of life, which will bring new opportunities to the entire technology industry. According to the Ministry of Industry and Information Technology, as of the end of March 2021, China has established nearly 820,000 5G base stations, accounting for more than 70% of the global total, and has formed the world's largest independent 5G network. It is expected that the penetration rate of 5G in China's large industrial enterprises will reach 35% in 2023. With the development and maturity of 5G technology, the future will enter the era of efficient cloud applications and the Internet of Everything led by AI. Equipment upgrades will drive the demand for IC and AIoT chip solutions. The Group will provide enterprises with chips and related chip solutions through Comtech's chip industry service platform, while using big data resources and AI technology to design the most comprehensive chip application solutions to capture the business opportunities of domestic 5G transformation.

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，將其打造成為AIoT時代重要的iPaaS技術整合平台服務商，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、智能家居、機器人、智能製造與智慧醫療五大AIoT智慧硬件領域。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5G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更完善且專業化的芯片方案，有效地為其產品及芯片技術應用進行推廣及行銷；而硬蛋科技則專注於「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。

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本身長遠的業務增長。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、設計定制產品、履約管理及第三方數據服務。本集團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。

II. Enhanced revenue streams from Ingdan

The Group intends to further strengthen Ingdan's revenue streams by developing the business into an important iPaaS technology integration platform service provider in the AIoT era, and technology provider serving the AIoT "chip-device-cloud" industry chain, while focusing on five AIoT smart hardware fields: smart cars, smart homes, robotics, smart manufacturing and smart medtech. 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 5G industry chain. "Chip" — through the more comprehensive and specialized chip solutions provided by Comtech, suppliers' products and chips technology applications are effectively promoted and marketed. Ingdan focuses on "device" and "cloud" services. Using big data resource analysis and mature integration solutions, Ingdan provides technical integration support from modules, terminals to the cloud, delivering tailor-made solutions for various emerging industries. This synergy will drive greater contributions from Ingdan to the Group in the future. As Ingdan's R&D projects are becoming more sophisticated, our proprietary products will contribute even more momentum to the Group's performance. We plan to further enhance the Group's performance through value-added services, including but not limited to the provision of corporate and technology services, as well as investment services such as incubation programs.

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 own 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.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

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，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制的新工具。

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。

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5G科技所帶來的市場增長空間。

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 make our online and offline platforms more efficient and useful to our customers. By continuously collecting and analyzing our customers' and suppliers' data, the Group will gain a better understanding of their needs, and can deliver customized products according to market trends.

We will also continue to enhance customized content on our platforms and develop new tools for customers based on their business needs. We plan to continue to develop new complementary services aiming to offer a complete range of products and solutions, as well as to expand our investment in customer services to further strengthen the effectiveness of our platforms, order fulfilment and delivery capabilities in order to enhance our service reliability and shorten our customer response time. We plan to increase the repeat purchase rates of newly acquired customers, and 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. Pursuing strategic partnerships and acquisition opportunities

In addition to growing our business through internal initiatives, we continue to look across different segments to enhance our business operations through strategic partnerships and acquisitions. Such partnerships will help 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 and business advantages. The Group also plans to leverage our market position and business model to seek attractive cross-selling, cross-marketing, and licensing opportunities to enhance the sales ability and seize the market opportunities brought by 5G technology.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

財務回顧

2021年上半年與2020年上半年的比較

下表載列2021年上半年與2020年上半年的比較數據：

FINANCIAL REVIEW

First half of 2021 compared to first half of 2020

The following table sets forth the comparative figures for the first half of 2021 and the first half of 2020:

		未經審核 Unaudited 截至下列日期止六個月 Six months ended	
		2021年 6月30日 June 30, 2021 (人民幣百萬元) (RMB in millions)	2020年 6月30日 June 30, 2020 (人民幣百萬元) (RMB in millions)
收入	Revenue	3,927.3	3,281.2
銷售成本	Cost of sales	(3,582.7)	(3,026.6)
毛利	Gross profit	344.6	254.6
其他收入	Other income	4.8	66.4
銷售及分銷開支	Selling and distribution expenses	(31.8)	(32.3)
研發開支	Research and development expenses	(61.0)	(80.0)
行政及其他經營開支	Administrative and other operating expenses	(84.2)	(82.8)
經營溢利	Profit from operations	172.4	125.9
財務成本	Finance costs	(23.2)	(5.3)
出售聯營公司的收益	Gain on deemed disposal of associates	32.1	—
出售附屬公司的收益	Gain on disposal of subsidiaries	4.3	—
應佔聯營公司業績	Share of results of associates	5.4	6.3
除稅前溢利	Profit before tax	191.0	126.9
所得稅開支	Income tax expenses	(18.6)	(8.3)
期內溢利	Profit for the period	172.4	118.6
以下應佔期內溢利：	Profit for the period attributable to:		
本公司擁有人	Owners of the Company	110.5	100.1
非控股權益	Non-controlling interests	61.9	18.5
期內溢利	Profit for the period	172.4	118.6

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

1. 概覽

報告期間，本集團的溢利大幅增加，金額約為人民幣172.4百萬元，較2020年同期的約人民幣118.6百萬元增加約人民幣53.8百萬元。本公司權益股東應佔溢利約為人民幣110.5百萬元，較2020年同期的約人民幣100.1百萬元增加約人民幣10.4百萬元。

2. 收入

報告期間，本集團的收入約為人民幣3,927.3百萬元，較2020年同期的約人民幣3,281.2百萬元增加約人民幣646.1百萬元或約19.7%。該增加主要由於國內大規模擴展5G、AI、IoT及其他科技基礎建設，因此對高端芯片需求甚殷所致。

3. 銷售成本

報告期間的銷售成本約為人民幣3,582.7百萬元，較截至2020年6月30日止六個月的約人民幣3,026.6百萬元增加約18.4%。該增加由於「收入」一段所述的收入增加所致。

4. 毛利

報告期間的毛利約為人民幣344.6百萬元，較截至2020年6月30日止六個月的約人民幣254.6百萬元增加約35.3%。該增加乃主要受「收入」一段所述的原因帶來收入及銷售成本的結果所帶動。毛利增加亦因改變銷售組合所致，產品組合當中包括毛利率較傳統IC元器件為高的硬蛋科技自研產品的銷售以及開發車聯網及5G應用程式等定制化技術解決方案的收入。

1. Overview

For the Reporting Period, profit of the Group increased significantly and amounted to approximately RMB172.4 million, representing an increase of approximately RMB53.8 million as compared with approximately RMB118.6 million for the corresponding period of 2020. Profit attributable to equity shareholders of the Company amounted to approximately RMB110.5 million, representing an increase of approximately RMB10.4 million compared with approximately RMB100.1 million for the corresponding period of 2020.

2. Revenue

For the Reporting Period, revenue of the Group amounted to approximately RMB3,927.3 million, representing an increase of approximately RMB646.1 million or approximately 19.7% as compared with approximately RMB3,281.2 million for the corresponding period of 2020. The increase was primarily due to a strong demand for high-end chips with the large-scale domestic expansion of 5G, AI, IoT; and other technology infrastructure.

3. Cost of Sales

Cost of sales for the Reporting Period was approximately RMB3,582.7 million, representing an increase of approximately 18.4% from approximately RMB3,026.6 million for the six months ended June 30, 2020. The increase was due to an increase in revenue described under the paragraph headed "Revenue".

4. Gross Profit

Gross profit for the Reporting Period was approximately RMB344.6 million, representing an increase of approximately 35.3% from approximately RMB254.6 million for the six months ended June 30, 2020. The increase was primarily driven by the results of revenue and cost of sales for the reasons described under the paragraph headed "Revenue". The increase in gross profit was also contributed by change in sales mix in which sales of proprietary products in Ingdan, and revenue from development of customized technical solutions for V2X and 5G applications, etc. had a relatively higher gross profit margin than those of traditional IC components.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

5. 其他收入

報告期間，本集團的其他收入約為人民幣4.8百萬元，較2020年同期的約人民幣66.4百萬元減少約人民幣61.6百萬元或約92.8%。此乃主要由於報告期間並無錄得外匯收益淨額，而2020年同期則錄得約人民幣35.6百萬元，以及於報告期間及2020年同期分別錄得撥回貿易應收款項的虧損撥備為零及約人民幣24.0百萬元所致。

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31.8百萬元，較2020年同期的約人民幣32.3百萬元減少約人民幣0.5百萬元或約1.5%。

7. 研發開支

報告期間，本集團的研發開支約為人民幣61.0百萬元，較2020年同期的約人民幣80.0百萬元減少約人民幣19.0百萬元或約23.8%。此乃主要由於2021年上半年硬蛋實驗室AI產品及技術的研發開支較2020年同期減少所致。

5. Other Income

For the Reporting Period, other income of the Group amounted to approximately RMB4.8 million, representing a decrease of approximately RMB61.6 million or approximately 92.8% as compared with approximately RMB66.4 million for the corresponding period of 2020. This was primarily due to a net foreign exchange gain of nil recorded for the Reporting Period as compared to approximately RMB35.6 million recorded in the corresponding period of 2020 and the reversal of loss allowance of trade receivables of nil and approximately RMB24.0 million recorded for the Reporting Period and the corresponding period of 2020 respectively.

6. Selling and Distribution Expenses

Selling and distribution expenses of the Group for the Reporting Period amounted to approximately RMB31.8 million, representing a decrease of approximately RMB0.5 million or approximately 1.5% from approximately RMB32.3 million over the corresponding period of 2020.

7. Research and Development Expenses

For the Reporting Period, research and development expenses of the Group amounted to approximately RMB61.0 million, representing a decrease of approximately RMB19.0 million or approximately 23.8% from approximately RMB80.0 million over the corresponding period of 2020. This was primarily due to less expenses spent on the research and development of AI products and technologies for Ingdan Labs in the first half of 2021 as compared to the same period of 2020.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

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84.2百萬元，較2020年同期的約人民幣82.8百萬元增加約人民幣1.4百萬元或約1.7%。

9. 所得稅開支

我們的所得稅開支由截至2020年6月30日止六個月的約人民幣8.3百萬元增加約人民幣10.3百萬元或124.1%至報告期間的約人民幣18.6百萬元，主要由於收入及毛利增加令營運溢利提高所致。報告期間的實際稅率約為9.7%，而截至2020年6月30日止六個月則約為6.5%。該增加主要由於香港及中國附屬公司之溢利貢獻相對獲豁免繳稅中國附屬公司之溢利貢獻比例增加所致。香港利得稅稅率為16.5%，而中國所得稅稅率為25%。

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110.5百萬元，較2020年同期的約人民幣100.1百萬元增加約人民幣10.4百萬元或約10.4%。該增加主要由於收入及毛利增加令營運溢利提高所致，而部分因報告期間錄得之非控股權益較2020年同期增加約人民幣43.4百萬元所抵銷。

8. Administrative and Other Operating Expenses

Administrative and other operating expenses for the Reporting Period were approximately RMB84.2 million, representing an increase of approximately RMB1.4 million or approximately 1.7% from approximately RMB82.8 million over the corresponding period of 2020.

9. Income Tax Expenses

Our income tax expenses increased by approximately RMB10.3 million or 124.1% from approximately RMB8.3 million for the six months ended June 30, 2020 to approximately RMB18.6 million for the Reporting Period, primarily due to an increase in profit from operations as a result of the increased revenue and gross profit. The effective tax rate for the Reporting Period was approximately 9.7%, as compared to approximately 6.5% for the six months ended June 30, 2020. The increase 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%.

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 RMB110.5 million, representing an increase of approximately RMB10.4 million or approximately 10.4% as compared to approximately RMB100.1 million for the corresponding period of 2020. The increase was primarily due to an increase in profit from operations as a result of increased revenue and gross profit, and offset in part by an increase in non-controlling interests of approximately RMB43.4 million recorded in the Reporting Period as compared to the corresponding period of 2020.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

11. 流動資金及資金來源

於2021年6月30日，本集團的流動資產約為人民幣3,815.8百萬元，主要包括現金及銀行結餘(包括受限制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659.4百萬元、人民幣1,340.6百萬元、人民幣350.1百萬元及人民幣1,465.7百萬元。本集團的流動負債約為人民幣1,352.4百萬元，其中約人民幣187.5百萬元為銀行貸款及約人民幣1,027.5百萬元為貿易及其他應付款項。於2021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2.82，較於2020年12月31日的3.59下降約21.4%。流動比率變動主要由於貿易及其他應付款項增加所致，但因存貨增加所抵銷。存貨及貿易及其他應付款項同時增加，乃由於2021年第二季度增加採購貨品以應付本年度下半年預期的銷售需求所致。

根據「重大收購及出售」一段所述之該等認購事項(定義見下文)，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512.2百萬元)確認贖回金融負債，並於其後按攤餘成本計算。

於2021年6月30日或本中期報告日期，本集團並無其他債務融資承擔，亦無違反任何融資契諾。

11. Liquidity and Source of Funding

As at June 30, 2021, the current assets of the Group amounted to approximately RMB3,815.8 million, which mainly comprised cash and bank balances (including restricted bank deposits and pledged bank deposits), inventories, loan receivables and trade and other receivables, in the amount of approximately RMB659.4 million, RMB1,340.6 million, RMB350.1 million and RMB1,465.7 million, respectively. Current liabilities of the Group amounted to approximately RMB1,352.4 million, of which approximately RMB187.5 million was bank loans and approximately RMB1,027.5 million was trade and other payables. As at June 30, 2021, the current ratio (the current assets to current liabilities ratio) of the Group was 2.82, representing a decrease of approximately 21.4% as compared with 3.59 as at December 31, 2020. The change in the current ratio was primarily due to an increase in trade and other payables, offset by an increase in inventories. The increase in both inventories and trade and other payables was resulted from more purchases of goods made in the second quarter of 2021 to cope with expected sales demand in the second half of this year.

Pursuant to the Subscriptions (as defined below) described under the paragraph headed “Material Acquisitions and Disposals”, 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 RMB512.2 million, and subsequently measured at amortised cost.

The Group does not have other debt financing obligations as at June 30, 2021 or the date of this interim report and does not have any breaches of financial covenants.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

12. 資本開支

報告期間，本集團的資本開支約為人民幣137.7百萬元，較2020年同期的約人民幣158.9百萬元減少約人民幣21.2百萬元或約13.3%。報告期間及2020年同期之資本開支主要用於購買無形資產，而該等無形資產乃與為不同的AIoT行業進行的研發活動有關，包括車聯網及機器人。

13. 淨資產負債比率

於2021年6月30日，本集團的淨資產負債比率(按淨債務(銀行貸款、租賃負債及其他金融負債總額減現金及現金等價物、受限制銀行存款及已抵押銀行存款)除以總權益計算)約為2.0%，而2020年12月31日則為-0.6%。該上升主要由於報告期間內進行該等認購事項令其他金融負債增加所致。

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2021年6月30日佔本公司資產總值5%或以上)。

12. Capital Expenditure

For the Reporting Period, the capital expenditure of the Group amounted to approximately RMB137.7 million, representing a decrease of approximately RMB21.2 million or approximately 13.3% compared with approximately RMB158.9 million for the corresponding period in 2020. Capital expenditure for the Reporting Period and the corresponding period in 2020 primarily purchases of intangible assets, which were related to research and development for different AIoT industries, including the Internet of Vehicles robotics.

13. Net Gearing Ratio

As of June 30, 2021, 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, restricted bank deposit and pledged bank deposits) by total equity was approximately 2.0% as compared with -0.6% as at December 31, 2020. The increase was primarily due to the increase in other financial liabilities as a result of the Subscriptions 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 per cent or more of the Company's total assets as at June 30, 2021) during 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

- (a) 於2021年2月10日，Cogobuy Inc.、Gold Tech Holdings Limited(本公司的間接全資附屬公司)及硬蛋科技(深圳)有限公司(Cogobuy Inc.的間接全資附屬公司)(「買方集團」)與沃智創投有限公司(「賣方」)及易造機器人、曼誠技術(香港)有限公司及易造機器人(深圳)有限公司(「易造機器人集團」)訂立一份收購協議(「該收購協議」)，據此，買方集團同意以總代價180,000,000港元從賣方購買於易造機器人36,429股普通股、曼誠技術(香港)有限公司10,000股普通股及易造機器人(深圳)有限公司全部股權的總股權，佔易造機器人集團的51%權益，惟須待若干條件達成後方可作實。

有關該收購協議之進一步詳情載於本公司日期為2021年2月10日的公告內。

- (b) 於2021年6月29日，本公司及深圳市科通技術股份有限公司(「深圳科通技術」)(其中包括)與廣東省產業發展基金(「2021年6月投資者」)訂立一份認購協議(「2021年認購協議」)，據此，2021年6月投資者同意向深圳科通技術注資最多人民幣149,999,977元，以獲得深圳科通技術4.92%的股權。

15. Material Acquisitions and Disposals

- (a) On February 10, 2021, Cogobuy Inc., Gold Tech Holdings Limited (an indirectly owned subsidiary of the Company) and ING DAN.com (Shenzhen) Limited (an indirect wholly-owned subsidiary of Cogobuy Inc.) (the “**Purchaser Group**”) entered into an acquisition agreement (the “**Acquisition Agreement**”) with Rich Wisdom Ventures Limited (the “**Vendor**”) and EZ Robot, Comtech Industrial (Hong Kong) Limited and EZ Robot (Shenzhen) Company Limited, (the “**EZ Robot Group**”), pursuant to which the Purchaser Group agreed to purchase from the Vendor the aggregate equity interest of 36,429 ordinary shares of EZ Robot, 10,000 ordinary shares of Comtech Industrial (Hong Kong) Limited and the entire equity interest of EZ Robot (Shenzhen) Company Limited at an aggregate consideration of HK\$180,000,000, representing 51% interest in the EZ Robot Group, subject to the satisfaction of certain conditions.

Further details of the Acquisition Agreement are set out in the announcement of the Company dated February 10, 2021.

- (b) On June 29, 2021, the Company and Shenzhen Comtech Limited (“**Shenzhen Comtech**”), among others, entered into a subscription agreement (the “**2021 Subscription Agreement**”) with Guangdong Industrial Development Fund (the “**June 2021 Investor**”), pursuant to which the June 2021 Investor agreed to inject capital into Shenzhen Comtech in the aggregate amount of up to RMB149,999,977, for an aggregate equity interest of up to 4.92% of Shenzhen Comtech.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

根據2021年認購協議及於2020年9月10日、2020年9月25日及2020年10月16日訂立的認購協議(「該等認購事項」)，在合併計算時，本公司於深圳科通技術之持股量將由75%減少至62.42%，因此，該等認購事項構成本公司於深圳科通技術12.58%股權的視作出售事項。深圳科通技術將繼續為本公司之附屬公司且深圳科通技術之財務業績將繼續於本集團之財務業績內綜合入賬。

有關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日的公告內。

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。

Pursuant to the 2021 Subscription Agreement and the subscription agreements entered into on September 10, 2020, September 25, 2020 and October 16, 2020 (together, the “**Subscriptions**”), on an aggregated basis, the Company's shareholding in Shenzhen Comtech decreased from 75% to 62.42%, and as such, the Subscriptions constituted a deemed disposal of 12.58% of the Company's equity interest in Shenzhen Comtech. Shenzhen Comtech will continue to be a subsidiary of the Company and the financial results of Shenzhen Comtech will continue to be consolidated into those of the Group.

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.

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

16. 未來作重大投資及資本資產的計劃

於2021年6月30日，我們並無其他作重大投資及資本資產的計劃。

17. 資產抵押

除於2021年6月30日及2020年12月31日金額分別為約人民幣137.3百萬元及約人民幣142.5百萬元的已抵押銀行存款外，本集團於報告期間內並無抵押任何資產。已抵押銀行存款已作為香港及中國數家銀行所授予信貸融資的抵押。

18. 或然負債

於2021年6月30日，本集團及本公司均無任何重大或然負債。

16. Future plans for material investments and capital assets

As at June 30, 2021, we did not have other plans for material investments and capital assets.

17. Pledge of Assets

Except for the pledged bank deposits of approximately RMB137.3 million and approximately RMB142.5 million as at June 30, 2021 and December 31, 2020, respectively, the Group did not pledge any assets for the Reporting Period. The pledged bank deposits were placed as security for credit facilities granted by several banks in Hong Kong and the PRC.

18. Contingent Liabilities

Neither the Group nor the Company had any significant contingent liabilities as at June 30, 2021.

管理層討論與分析(續)

Management Discussion and Analysis (Continued)

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。

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。

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。

於出售海外業務時，有關該業務的外幣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匯風險。

20. 報告期間後事項

自截至2021年6月30日止六個月結束以來，並無發生任何其他可能對本集團構成影響的重大事項。

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.

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.

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 a foreign operation, the cumulative amount of the exchange differences relating to that operation with foreign currency 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

There were no other significant events that might affect the Group since the end of the six months ended June 30, 2021.

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、相關股份及債權證的權益及淡倉

於2021年6月30日，本公司董事及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）的股份、相關股份或債權證中擁有(i)根據證券及期貨條例第XV部第7及8分部須通知本公司及聯交所的權益及淡倉（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的權益及淡倉）；(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的登記冊的權益及淡倉；(iii)根據上市規則所載的標準守則須通知本公司及聯交所的權益及淡倉；或(iv)根據董事所知披露的權益及淡倉如下：

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, 2021, 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) 於本公司股份的權益

(i) Interests in the Shares of the Company

董事姓名	權益性質	股份數目 ⁽¹⁾	概約股權百分比 ⁽³⁾
Name of Director	Nature of interest	Number of Shares ⁽¹⁾	Approximate percentage of shareholding ⁽³⁾
康先生 Mr. Kang	受控法團權益 ⁽²⁾ Interest of controlled corporation ⁽²⁾	650,200,000	45.91%
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%

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持有的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，乃按於2021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的股份）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. 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, 2021 (without taking into account the Shares to be issued pursuant to the RSU Scheme).

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的權益

(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 ⁽²⁾ Envision Global ⁽²⁾	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2021年6月30日，據任何本公司董事或最高行政人員所知，概無本公司董事或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)的股份、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的權益或淡倉(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的權益及淡倉)；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的權益或淡倉；或(iii)根據標準守則已通知本公司及聯交所的權益或淡倉。

Save as disclosed above, as at June 30, 2021, 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、相關股份及債權證的權益及淡倉

於2021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的權益或淡倉：

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

As at June 30, 2021, 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 ⁽¹⁾	概約股權百分比 ⁽⁴⁾
Name	Nature of Interest	Number of Shares ⁽¹⁾	Approximate percentage of shareholding ⁽⁴⁾
Envision Global	實益擁有人	650,200,000	45.91%
Envision Global	Beneficial owner		
康先生 ⁽²⁾	受控法團權益	650,200,000	45.91%
Mr. Kang ⁽²⁾	Interest of a controlled corporation		
康先生	實益擁有人	1,800,000	0.13%
Mr. Kang	Beneficial owner		
Total Dynamic	實益擁有人	182,888,000	12.91%
Total Dynamic	Beneficial owner		
姚女士 ⁽³⁾	受控法團權益	182,888,000	12.91%
Ms. Yao ⁽³⁾	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持有的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持有的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2021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的股份)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, 2021 (without taking into account the Shares to be issued pursuant to the RSU Scheme).

除上文所披露者外，於2021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的權益或淡倉。

Save as disclosed above, as at June 30, 2021, 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2021年6月30日，本集團有全職僱員515名(2020年：479名)。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。

本公司亦設有受限制股份單位計劃。

本集團於截至2021年6月30日止六個月產生的員工成本總額約為人民幣59.7百萬元(2020年：人民幣48.5百萬元)。

受限制股份單位計劃

本公司已於2014年3月1日採納一項受限制股份單位計劃，並於2014年12月21日作出修訂。受限制股份單位計劃旨在酬答本公司及其附屬公司(統稱「計劃公司」，各為一家「計劃公司」)的董事、主管人員、高級經理及僱員盡忠職守，並使彼等的利益與股東一致。

授予受限制股份單位用於表彰計劃公司董事、主管人員、高級經理及僱員對本公司過往成就的貢獻。本公司有意繼續研究激勵、挽留及獎勵計劃公司董事、主管人員、高級經理及僱員的方式，並可能於日後實施其他受限制股份單位計劃或其他以股份為基礎的薪酬計劃。由於受限制股份單位計劃不涉及由本公司授予可認購新股份的購股權，故受限制股份單位計劃的條款不受上市規則第十七章的條文所規限。

EMPLOYEE AND REMUNERATION POLICIES

As at June 30, 2021, the Group had 515 full-time employees (2020: 479). 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 an RSU Scheme.

The total staff cost incurred by the Group for the six months ended June 30, 2021 was approximately RMB59.7 million (2020: RMB48.5 million).

RSU SCHEME

The Company has adopted an RSU Scheme on March 1, 2014, which was amended on December 21, 2014. The purpose of the RSU Scheme is to reward the fidelity of the directors, executive officers, senior managers and employees of the Company and of its subsidiaries (collectively, "Scheme Companies" and each, a "Scheme Company") and align their interests with those of the Shareholders.

The grant of the RSUs recognized the contribution of the Scheme Companies' directors, executive officers, senior managers and employees to the historical achievements of the Company. The Company has the intention to continue exploring ways to incentivise, retain and reward Scheme Companies' directors, executive officers, senior management and employees and may implement other RSU schemes or other share-based remuneration schemes in the future. The terms of the RSU Scheme are not subject to the provisions of Chapter 17 of the Listing Rules as the RSU Scheme does not involve the grant of options by the Company to subscribe for new Shares.

其他資料(續) Other Information (Continued)

截至2021年6月30日止六個月，根據受限制股份單位計劃向董事及僱員授予的受限制股份單位的變動詳情載列如下：

Details of the movement of the RSUs granted pursuant to the RSU Scheme to the Directors and employees during the six months ended June 30, 2021 are set out below:

參與者姓名	授予日期	已授予受限制股份單位的相關股份數目 Number of Shares underlying the RSUs granted	於2021年6月30日已歸屬 Vested as at June 30, 2021	於2021年6月30日未歸屬 Unvested as at June 30, 2021	歸屬期 Vesting period
董事 Directors					
康先生	2014年3月1日	1,800,000	1,800,000	—	於2014年、2015年及2016年每年600,000股股份(按季分期)
Mr. Kang	March 1, 2014				600,000 Shares in each of 2014, 2015 and 2016 (in quarterly installments)
胡先生	2014年3月1日	1,800,000	1,800,000	—	於2014年、2015年及2016年每年600,000股股份(按季分期)
Mr. Wu	March 1, 2014				600,000 Shares in each of 2014, 2015 and 2016 (in quarterly installments)
其他承授人 Other grantees					
歸屬期為三年的其他承授人 ⁽¹⁾	2014年3月1日	19,346,300	18,071,300	—	於2014年、2015年及2016年每年獲得三分之一(按季分期)
Other grantees with a vesting period of three years ⁽¹⁾	March 1, 2014				One-third of the entitlement in each of 2014, 2015 and 2016 (in quarterly installments)
歸屬期為一年的其他承授人 ⁽²⁾	2014年3月1日	7,253,700	6,423,200	—	2014年12月31日
Other grantees with a vesting period of one year ⁽²⁾	March 1, 2014				December 31, 2014
歸屬期為三年的其他承授人 ⁽³⁾	2015年7月8日	17,940,000	15,800,000	—	12季分期(由2015年7月8日起至2018年7月7日)
Other grantees with a vesting period of three years ⁽³⁾	July 8, 2015				12 quarterly installments from July 8, 2015 to July 7, 2018
歸屬期為三年的其他承授人 ⁽⁴⁾	2017年2月1日	6,000,000	5,460,000	—	12季分期(由2017年2月1日起至2020年1月31日)
Other grantees with a vesting period of three years ⁽⁴⁾	February 1, 2017				12 quarterly installments from February 1, 2017 to January 31, 2020
歸屬期為三年的其他承授人 ⁽⁵⁾	2018年11月23日	10,200,000	5,700,000	700,000	12季分期(由2018年11月23日起至2021年11月22日)
Other grantees with a vesting period of three years ⁽⁵⁾	November 23, 2018				12 quarterly installments from November 23, 2018 to November 22, 2021
歸屬期為三年的其他承授人 ⁽⁶⁾	2019年9月3日	14,000,000	3,333,356	624,993	12季分期(由2019年9月3日起至2022年9月2日)
Other grantees with a vesting period of three years ⁽⁶⁾	September 3, 2019				12 quarterly installments from September 3, 2019 to September 2, 2022
歸屬期為三年的其他承授人 ⁽⁷⁾	2020年7月16日	7,680,000	1,170,000	3,510,000	12季分期(由2020年7月16日起至2023年7月15日)
Other grantees with a vesting period of three years ⁽⁷⁾	July 16, 2020				12 quarterly installments from July 16, 2020 to July 15, 2023

其他資料(續) Other Information (Continued)

附註：

- (1) 於2021年6月30日，1,275,000股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (2) 於2021年6月30日，830,500股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (3) 於2021年6月30日，2,140,000股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (4) 於2021年6月30日，540,000股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (5) 於2021年6月30日，3,800,000股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (6) 於2021年6月30日，10,041,651股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。
- (7) 於2021年6月30日，3,000,000股獎勵受限制股份單位因員工辭職而於其歸屬日期前失效。

Notes:

- (1) As at June 30, 2021, 1,275,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (2) As at June 30, 2021, 830,500 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (3) As at June 30, 2021, 2,140,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (4) As at June 30, 2021, 540,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (5) As at June 30, 2021, 3,800,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (6) As at June 30, 2021, 10,041,651 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.
- (7) As at June 30, 2021, 3,000,000 awarded RSUs lapsed prior to its vesting date as a result of staff resignation.

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。除偏離守則條文第A.2.1及C.1.2條外，董事會認為本公司於報告期間內已遵守企業管治守則所載的所有守則條文。

根據企業管治守則的守則條文第A.2.1條，主席與首席執行官的職責應有區分，並不應由同一人兼任，聯交所上市公司應遵守有關規定，但亦可選擇偏離該規定行事。本公司的主席與首席執行官並無區分，現時由康先生兼任此兩個角色。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，並會考慮本集團整體情況，於適當時候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C.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。

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. Save for deviations from code provisions A.2.1 and C.1.2, the Board is of the view that the Company has complied with all the code provisions set out in the CG Code during the Reporting Period.

Pursuant to code provision A.2.1 of the CG Code, companies listed on the Stock Exchange are expected to comply with, but may choose to deviate from the requirement that the responsibilities between the chairman and the chief executive officer should be segregated 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 the circumstances of the Group as a whole.

Pursuant to code provision C.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.

其他資料(續) Other Information (Continued)

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(「證券交易守則」)。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證券交易守則。

董事會亦已採納證券交易守則以規管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證券交易守則的情況。

審核委員會審閱

本公司已根據上市規則成立審核委員會(「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。

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 (the “**Securities Dealing Code**”). Having made specific enquiry of all the Directors, all the Directors confirmed that they have strictly complied with the Securities Dealing Code for the Reporting Period.

The Board has also adopted the Securities Dealing Code to regulate all securities transactions by relevant employees who are likely to be in possession of unpublished inside information of the Company. No incident of non-compliance with the Securities Dealing Code by the Company's relevant employees was noted after making reasonable enquiry throughout the Reporting Period.

REVIEW BY AUDIT COMMITTEE

The Company has established an audit committee (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2021年6月30日止六個月的未經審核中期業績。審核委員會亦已就有關本公司採納的會計政策及實務以及內部監控及風險管理的事宜與高級管理層成員。

The Audit Committee has reviewed the unaudited interim results of the Group for the six months ended June 30, 2021. 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.

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.

董事資料變更

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:

1. 郝純一先生自2019年3月起終止擔任山東海之晟能源工程有限公司之行政總裁及總裁。
2. 倪虹女士於2021年3月獲委任為Zhihu, Inc. (一家於納斯達克上市的公司)(股份代號：ZH)之獨立董事，以及於2021年8月24日獲委任為先瑞達醫療科技控股有限公司(一家於聯交所上市的公司)(股份代號：6669)之獨立非執行董事。

1. Mr. Hao Chunyi, Charlie ceased to be the chief executive officer and president of Shandong Haizhicheng Energy Engineering Co., Ltd. since March 2019.
2. Ms. Ni Hong, Hope has been appointed as an independent director of Zhihu, Inc., a company listed on NASDAQ (stock code: ZH), in March 2021, and an independent non-executive director of Acotec Scientific Holdings Limited, a company listed on the Stock Exchange (stock code: 6669), on 24 August 2021.

除上文所提及者外，自本公司2020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 mentioned above, 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 2020 annual report of the Company.

購買、出售或贖回本公司的上市證券

於報告期間內，於報告期間內及直至本中期報告日期止，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

PURCHASE, SALE OR REDEMPTION OF COMPANY'S LISTED SECURITIES

During the Reporting Period, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Reporting Period and up to the date of this interim report.

其他資料(續) Other Information (Continued)

中期股息

董事會不建議派發截至2021年6月30日止六個月的中期股息(2020年：無)。

重大訴訟

截至2021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任何重大訴訟或索賠。

有關違規事項的更新

因為有關中國業主拒絕合作，我們與有關業主訂立的若干租賃協議並未向相關政府機關登記。根據相關中國法律及法規，相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，租賃訂約方可能被處以罰款人民幣1,000元至人民幣10,000元。於上市日期至2021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。此外，因未能登記相關租賃而可能遭懲處的罰款並不重大。

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為上述事宜的主管機關。

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, 2021. (2020: Nil)

MATERIAL LITIGATION

As of June 30, 2021, 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

Certain lease agreements we entered into with respective PRC landlords had not been registered with the relevant government authorities due to the non-cooperation of the relevant landlords. Under relevant PRC laws and regulations, 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. During the period between the Listing Date and June 30, 2021, we had not been ordered by any authorities to register the lease agreements within a given period. 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.

其他資料(續) Other Information (Continued)

刊發中期報告

本公司報告期間的中期報告(載有上市規則規定的所有資料)將於適當時候寄發予股東,並將在聯交所網站(www.hkexnews.hk)及本公司網站(www.cogobuygroup.com)登載於以供查閱。

代表董事會

康敬偉
主席、首席執行官兼執行董事
香港
2021年8月31日

PUBLICATION OF INTERIM REPORT

The interim report of the Company for the Reporting Period containing all the information required by the Listing Rules will be dispatched to the Shareholders and made available for review on the websites of the Stock Exchange (www.hkexnews.hk) and the Company (www.cogobuygroup.com) in due course.

For and on behalf of the Board

KANG Jingwei, Jeffrey
Chairman, Chief Executive Officer and Executive Director
Hong Kong
August 31, 2021

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2021年6月30日止六個月 For the six months ended 30 June 2021

		截至6月30日止六個月 Six months ended 30 June	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
	附註 Notes		
收入	Revenue	3,927,305	3,281,205
銷售成本	Cost of sales	(3,582,662)	(3,026,652)
毛利	Gross profit	344,643	254,553
其他收入	Other income	4,772	66,410
銷售及分銷開支	Selling and distribution expenses	(31,826)	(32,312)
研發開支	Research and development expenses	(61,043)	(80,022)
行政及其他經營開支	Administrative and other operating expenses	(84,181)	(82,727)
財務成本	Finance costs	(23,148)	(5,328)
視作出售聯營公司的收益	Gain on deemed disposal of associates	32,119	—
出售附屬公司的收益	Gain on disposal of subsidiaries	4,275	—
應佔聯營公司業績	Share of results of associates	5,388	6,263
除稅前溢利	Profit before tax	190,999	126,837
所得稅開支	Income tax expenses	(18,553)	(8,278)
期內溢利	Profit for the period	172,446	118,559
以下應佔期內溢利：	Profit for the period attributable to:		
本公司擁有人	Owners of the Company	110,464	100,077
非控股權益	Non-controlling interests	61,982	18,482
		172,446	118,559

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2021年6月30日止六個月 For the six months ended 30 June 2021

		截至6月30日止六個月 Six months ended 30 June	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
		附註 Note	
期內其他全面(開支)收益	Other comprehensive (expense) income for the period		
<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	(44,799)	57,105
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	(79,551)	(48,005)
		(124,350)	9,100
<i>其後可能重新分類至損益的項目：</i>	<i>Item that may be reclassified subsequently to profit or loss:</i>		
換算海外業務財務報表所產生的匯兌差額	Exchange differences arising on translation of financial statements of foreign operations	(4,050)	13,082
		(4,050)	13,082
期內其他全面(開支)收益	Other comprehensive (expense) income for the period	(128,400)	22,182
期內全面收益總額	Total comprehensive income for the period	44,046	140,741
以下應佔期內全面(開支)收益總額：	Total comprehensive (expense) income for the period attributable to:		
本公司擁有人	Owners of the Company	(15,860)	121,683
非控股權益	Non-controlling interests	59,906	19,058
		44,046	140,741
每股盈利	EARNINGS PER SHARE	11	
基本(人民幣元)	Basic (RMB)	0.079	0.072
攤薄(人民幣元)	Diluted (RMB)	0.079	0.071

簡明綜合財務狀況表

Condensed Consolidated Statement of Financial Position

於2021年6月30日 As at 30 June 2021

		附註 Notes	於2021年 6月30日 As at 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 As at 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
非流動資產	Non-current assets			
廠房及設備	Plant and equipment		7,005	7,256
使用權資產	Right-of-use assets	12	45,136	48,793
無形資產	Intangible assets	13	1,285,709	1,147,531
商譽	Goodwill		626,139	452,467
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	14	269,678	352,328
應收貸款	Loans receivables	15	117,600	303,509
於聯營公司的權益	Interests in associates		30,103	176,984
於一間合營企業的權益	Interest in a joint venture		—	—
			2,381,370	2,488,868
流動資產	Current assets			
存貨	Inventories		1,340,560	513,294
貿易應收款項、應收票據 及其他應收款項	Trade, bills and other receivables	16	1,465,651	1,585,192
應收貸款	Loans receivables	15	350,083	22,584
應收聯營公司款項	Amounts due from associates	17	—	302,819
按公平值計入損益的 金融資產	Financial assets at fair value through profit or loss		—	25,000
受限制銀行存款	Restricted bank deposit		8,177	8,177
已抵押銀行存款	Pledged bank deposits		137,295	142,531
現金及現金等價物	Cash and cash equivalents		513,995	403,700
			3,815,761	3,003,297
流動負債	Current liabilities			
貿易及其他應付款項	Trade and other payables	18	1,027,526	653,687
租賃負債	Lease liabilities	12	16,827	15,968
合約負債	Contract liabilities		97,340	11,276
應付所得稅	Income tax payables		23,198	16,232
銀行貸款	Bank loans	19	187,512	138,930
			1,352,403	836,093
流動資產淨額	Net current assets		2,463,358	2,167,204
總資產減流動負債	Total assets less current liabilities		4,844,728	4,656,072

簡明綜合財務狀況表(續)

Condensed Consolidated Statement of Financial Position (Continued)

於2021年6月30日 As at 30 June 2021

		附註 Notes	於2021年 6月30日 As at 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 As at 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
非流動負債	Non-current liabilities			
遞延稅項負債	Deferred tax liabilities		41,775	45,042
其他金融負債	Other financial liabilities	20	512,190	341,900
合約負債	Contract liabilities		7,006	11,413
租賃負債	Lease liabilities	12	29,786	34,131
			590,757	432,486
資產淨額	Net assets		4,253,971	4,223,586
資本及儲備	Capital and reserves			
股本	Share capital	21	1	1
儲備	Reserves		3,912,219	3,940,102
			3,912,220	3,940,103
非控股權益	Non-controlling interests		341,751	283,483
			4,253,971	4,223,586

簡明綜合權益變動表

Condensed Consolidated Statement of Changes in Equity

截至2021年6月30日止六個月 For the six months ended 30 June 2021

		本公司擁有人應佔 Attributable to owners of the Company													
		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	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 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) (note 21)		(附註(i)) (note (i))	(附註(ii)) (note (ii))	(附註(iii)) (note (iii))	(附註(iv)) (note (iv))		(附註(v)) (note (v))	(附註(vi)) (note (vi))					
於2020年1月1日(經審核)	At 1 January 2020 (audited)	1	2,124,547	18,923	25,229	38,789	(60,176)	207,308	13,891	(6,451)	1,752,823	4,114,884	185,125	4,300,009	
期內溢利	Profit for the period	-	-	-	-	-	-	-	-	-	100,077	100,077	18,482	118,559	
期內其他全面收益(開支)	Other comprehensive income (expense) 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	-	-	-	-	-	-	56,529	-	-	-	56,529	576	57,105	
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	-	-	-	-	-	-	-	-	(48,005)	-	(48,005)	-	(48,005)	
換算海外業務財務報表 所產生的匯兌差額	Exchange differences arising on translation of financial statements of foreign operations	-	-	-	-	-	-	13,082	-	-	-	13,082	-	13,082	
期內全面收益(開支)總額	Total comprehensive income (expense) for the period	-	-	-	-	-	-	69,611	-	(48,005)	100,077	121,683	19,058	140,741	
收購一間附屬公司額外 股本權益	Acquisition of additional equity interest in a subsidiary	-	-	-	-	(8,056)	-	-	-	-	-	(8,056)	(26,944)	(35,000)	
因一名非控股股東注資 而導致一間附屬公司的 股權發生變動(並無失去 控制權)	Change of equity interest in a subsidiary without loss of control upon capital contribution from a non-controlling shareholder	-	-	-	-	2,474	-	-	-	-	-	2,474	32,526	35,000	
向非控股股東宣派的股息 (附註10)	Dividends declared to non-controlling shareholders (note 10)	-	-	-	-	-	-	-	-	-	-	-	(3,024)	(3,024)	
根據受限制股份單位計劃 發行股份(附註21(ii))	Issue of shares under the RSU Scheme (note 21(ii))	-	-	-	(8,875)	-	8,875	-	-	-	-	-	-	-	
按權益結算以股份為 基礎的補償開支 (附註22(b))	Equity-settled share-based compensation expenses (note 22(b))	-	-	-	7,179	-	-	-	-	-	-	7,179	-	7,179	
贖回及註銷自身股份	Repurchase and cancellation of own shares	-	(7,620)	-	-	-	-	-	-	-	-	(7,620)	-	(7,620)	
於2020年6月30日 (未經審核)	At 30 June 2020 (unaudited)	1	2,116,927	18,923	23,533	33,207	(51,301)	276,919	13,891	(54,456)	1,862,900	4,230,544	206,741	4,437,285	

簡明綜合權益變動表(續)

Condensed Consolidated Statement of Changes in Equity (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

		本公司擁有人應佔 Attributable to owners of the Company											總計 Total				
		股本 Share Capital	股份溢價 Share premium	資本儲備 Capital reserve	以股份為基礎 的補償儲備			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 Exchange reserve	法定儲備 Statutory reserves	公平值儲備 Fair value reserve	保留溢利 Retained profits			總計 Total	非控股權益 Non- controlling interests	總計 Total
					其他儲備 Other reserve	Share-based compensation Reserve	其他儲備 Other reserve										
					人民幣千元 RMB'000 (附註21) (note 21)	人民幣千元 RMB'000 (附註(i)) (note (i))	人民幣千元 RMB'000 (附註(ii)) (note (ii))										
於2021年1月1日(經審核)	At 1 January 2021 (audited)	1	2,115,407	18,923	26,399	(6,489)	(48,716)	80,949	13,891	(136,285)	1,876,023	3,940,103	283,483	4,223,586			
期內溢利	Profit for the period	-	-	-	-	-	-	-	-	-	110,464	110,464	61,982	172,446			
期內其他全面(開支)收益：	Other comprehensive (expense) 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	-	-	-	-	-	-	(42,723)	-	-	-	(42,723)	(2,076)	(44,799)			
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	-	-	-	-	-	-	-	-	(79,551)	-	(79,551)	-	(79,551)			
換算海外業務財務報表 所產生的匯兌差額	Exchange differences arising on translation of financial statements of foreign operations	-	-	-	-	-	-	(4,050)	-	-	-	(4,050)	-	(4,050)			
期內全面(開支)收益總額	Total comprehensive (expense) income for the period	-	-	-	-	-	-	(46,773)	-	(79,551)	110,464	(15,860)	59,906	44,046			
一名非控股股東注資	Capital contribution from a non-controlling shareholder	-	-	-	-	-	-	-	-	-	-	-	12,920	12,920			
因一名投資者注資而導致 一間附屬公司的股權 發生變動(並無失去 控制權)(附註27(b))	Change of equity interest in a subsidiary without loss of control upon capital contribution from an investor (note 27(b))	-	-	-	-	(13,415)	-	-	-	-	-	(13,415)	13,415	-			
出售一間附屬公司的權益 (並無失去控制權) (附註27(a))	Disposal of interest in a subsidiary without loss of control (note 27(a))	-	-	-	-	(2,602)	-	-	-	-	-	(2,602)	2,602	-			
出售附屬公司(附註26(b))	Disposal of subsidiaries (note 26(b))	-	-	-	-	-	-	-	-	-	-	-	(7,391)	(7,391)			
向非控股股東宣派的股息 (附註10)	Dividends declared to non-controlling shareholders (note 10)	-	-	-	-	-	-	-	-	-	-	-	(23,184)	(23,184)			
根據受限制股份單位計劃 發行股份(附註21(iii))	Issue of shares under the RSU Scheme (note 21(iii))	-	-	-	(2,952)	-	2,952	-	-	-	-	-	-	-			
按權益結算以股份為 基礎的補償開支 (附註22(b))	Equity-settled share-based compensation expenses (note 22(b))	-	-	-	3,994	-	-	-	-	-	-	3,994	-	3,994			
於2021年6月30日 (未經審核)	At 30 June 2021 (unaudited)	1	2,115,407	18,923	27,441	(22,506)	(45,764)	34,176	13,891	(215,836)	1,986,487	3,912,220	341,751	4,253,971			

簡明綜合權益變動表(續)

Condensed Consolidated Statement of Changes in Equity (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

附註：

(i) 資本儲備

這指於截至2012年12月31日止年度內本公司股東以現金形式注入的款項3,000,000美元(相當於約人民幣18,923,000元)。

(ii) 以股份為基礎的補償儲備

這指已根據就以股份為基礎的付款採納的會計政策確認的根據受限制股份單位計劃授予本公司及其附屬公司董事及僱員的股份的授出日期公平值一部分。

(iii) 其他儲備

其他儲備指以下各項之總和：

(a) 於2013年3月15日，因收購Cogobuy Holding Limited及其附屬公司的全部股本權益而發行本公司99股新股份。本公司新股份公平值估計約為人民幣186,196,000元，並計入股本(面值)及其他儲備內；

(b) 於2016年4月29日，本公司的間接全資附屬公司Gold Tech Holdings Limited(「Gold Tech」)購入科通數字(香港)有限公司(「科通數字香港」，本公司的間接非全資附屬公司)餘下40%股本權益，現金代價為人民幣240,000,000元。現金代價與科通數字香港淨資產賬面值的相關份額之間的差額約人民幣212,482,000元已於其他儲備中扣除；

(c) 於2018年1月18日，本公司的直接全資附屬公司Cogobuy Group, Inc轉讓其於EZ Robot, Inc. (「易造機器人」)的30%股本權益，以換取上海科姆特電子技術有限公司(「上海科姆特」)及其全資附屬公司上海科姆特自動化控制技術有限公司(「上海科姆特自動化」)的全部股本權益。代價股份公平值與收購時非控股權益金額之間的差額人民幣65,050,000元已計入其他儲備內；

Notes:

(i) Capital reserve

It represents an amount of US\$3,000,000, equivalent to approximately RMB18,923,000, contributed by the shareholder of the Company in the form of cash during the year ended 31 December 2012.

(ii) Share-based compensation reserve

It represents the portion of the grant date fair value of shares granted to the directors and employees of the Company and its subsidiaries under the RSU Scheme that has been recognised in accordance with the accounting policy adopted for share-based payments.

(iii) Other reserve

The other reserve represented the sum of the following:

(a) On 15 March 2013, 99 new shares of the Company were issued in connection with the acquisition of the entire equity interest in Cogobuy Holding Limited and its subsidiaries. The fair value of the Company's new shares was estimated to be approximately RMB186,196,000 and was credited to share capital (nominal value) and other reserve;

(b) On 29 April 2016, Gold Tech Holdings Limited ("Gold Tech"), an indirect wholly-owned subsidiary of the Company, purchased the remaining 40% equity interest in Comtech Digital Technology (Hong Kong) Limited ("Comtech Digital HK"), an indirect non-wholly owned subsidiary of the Company, at a cash consideration of RMB240,000,000. The difference between the cash consideration and the relevant share of the carrying amount of the net assets of Comtech Digital HK, being approximately RMB212,482,000, was debited to other reserve;

(c) On 18 January 2018, Cogobuy Group, Inc, a direct wholly-owned subsidiary of the Company, transferred its 30% equity interest in EZ Robot, Inc. ("EZ Robot") in exchange of the entire equity interest in Shanghai Comtech Electronic Technology Co., Ltd (上海科姆特電子技術有限公司) ("Shanghai Comtech") and its wholly-owned subsidiary, Shanghai E&T Automation System Co., Ltd. (上海科姆特自動化控制技術有限公司) ("Shanghai E&T Auto"). The difference between the fair value of consideration shares and the amount of non-controlling interest upon acquisition, amounting to RMB65,050,000, was credited to other reserve;

簡明綜合權益變動表(續)

Condensed Consolidated Statement of Changes in Equity (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

- (d) 於2019年4月9日，Hardeggs Holdings Limited (「Hardeggs」，本公司的間接非全資附屬公司，70%股本權益由本公司擁有)與一名非與本集團有關連的獨立第三方訂立一份注資協議，據此，本公司間接全資附屬公司芯球科技(香港)有限公司之實際權益已由100%被攤薄至49%。該項攤薄被視為出售一間附屬公司(並無失去控制權)，而(i)轉讓時代價的公平值及收購時非控股權益金額；與(ii)芯球香港淨負債之間的差額約人民幣25,000元已計入其他儲備內；
- (e) 於截至2020年12月31日止年度，本公司的間接全資附屬公司INGDAN.com Group, Inc.以人民幣35,000,000元的現金代價，從Optimum Profuse Limited (「Optimum」，Hardeggs的非控股股東)收購了Hardeggs額外的30%股本權益。該項收購於2020年1月1日生效，故Hardeggs成為本公司的間接全資附屬公司。現金代價與Hardeggs淨資產賬面值的相關份額之間的差額約人民幣8,056,000元已於其他儲備中扣除；
- (f) 於截至2020年12月31日止年度，Alphalink Global Limited (「Alphalink」，本公司的間接全資附屬公司)與Optimum訂立一份注資協議，據此，Optimum同意以人民幣35,000,000元的現金代價就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)(「深圳科通技術」，為本公司的間接全資附屬公司)的25%股本權益注資(並無失去控制權)。該項認購於2020年1月1日生效，故本公司於深圳科通技術所持有之股權由100%被攤薄至75%，而深圳科通技術仍為本公司的附屬公司。現金代價與深圳科通技術及其附屬公司(統稱「深圳科通技術集團」)淨資產賬面值的有關份額之間的差額約人民幣2,474,000元已計入其他儲備內；
- (g) 於截至2020年12月31日止年度，Alphalink與多名投資者訂立另外多份注資協議，據此，該等投資者同意以人民幣341,900,000元的總現金代價就深圳科通技術合共9.35%股權注資(並無失去控制權)。該等注資被分類為其他金融負債，本集團於深圳科通技術持有的股權由75%被攤薄至65.65%，而深圳科通技術仍為本公司之附屬公司。深圳科通技術集團淨資產賬面值的有關份額約人民幣39,696,000元已於其他儲備中扣除；
- (d) On 9 April 2019, Hardeggs Holdings Limited ("Hardeggs"), an indirect non-wholly owned subsidiary of the Company with 70% equity interest owned by the Company, entered into a capital injection agreement with an independent third party not connected to the Group in which the effective interest of Cingko Technology (HK) Limited, an indirect wholly-owned subsidiary of the Company, has been diluted from 100% to 49%. The dilution is considered as disposal of a subsidiary without loss of control and the difference between (i) the fair value of the consideration upon transfer and the amount of non-controlling interest upon acquisition; and (ii) net liabilities of Cingko HK, amounting to approximately RMB25,000, was credited to other reserve;
- (e) During the year ended 31 December 2020, ING DAN.com Group, Inc., an indirect wholly-owned subsidiary of the Company, acquired additional 30% equity interest in Hardeggs from Optimum Profuse Limited ("Optimum"), a non-controlling shareholder of Hardeggs, at a cash consideration of RMB35,000,000. The acquisition was effective on 1 January 2020 and Hardeggs became an indirect wholly-owned subsidiary of the Company. The difference between the cash consideration and the relevant share of the carrying amount of the net assets of Hardeggs, being approximately RMB8,056,000, was debited to other reserve;
- (f) During the year ended 31 December 2020, Alphalink Global Limited ("Alphalink"), an indirect wholly-owned subsidiary of the Company, entered into a capital contribution agreement with Optimum in which Optimum agreed to contribute 25% equity interest in Shenzhen Comtech Ltd.* (深圳市科通技術股份有限公司) (formerly known as 科通工業技術(深圳)有限公司) ("Shenzhen Comtech"), an indirect wholly-owned subsidiary of the Company, at a cash consideration of RMB35,000,000 without loss of control. The subscription was effective on 1 January 2020 and the equity interest in Shenzhen Comtech held by the Company was diluted from 100% to 75%, while Shenzhen Comtech remained as a subsidiary of the Company. The difference between the cash consideration and the relevant share of the carrying amount of the net assets of Shenzhen Comtech and its subsidiaries (collectively referred to as the "Shenzhen Comtech Group"), being approximately RMB2,474,000, was credited to other reserve;
- (g) During the year ended 31 December 2020, Alphalink entered into another various capital subscription agreements with various investors in which the investors agreed to contribute, in aggregate, 9.35% equity interest in Shenzhen Comtech at the aggregate cash consideration of RMB341,900,000 without loss of control. Such contributions were classified as other financial liabilities and the equity interest in Shenzhen Comtech held by the Company was diluted from 75% to 65.65%, while Shenzhen Comtech remained as a subsidiary of the Company. The relevant share of the carrying amount of the net assets of Shenzhen Comtech Group, being approximately RMB39,696,000, was debited to other reserve;

簡明綜合權益變動表(續)

Condensed Consolidated Statement of Changes in Equity (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

<p>(h) 於截至2021年6月30日止六個月，易造機器人51%股權於2021年2月10日收購完成(附註25)後，曼誠技術(香港)有限公司(「曼誠技術香港」，易造機器人之直接全資附屬公司)已以67,760,000港元(相當於約人民幣56,382,000元)之現金代價轉讓予Gold Tech(並無失去控制權)。轉讓完成後，曼誠技術香港之股權已由100%被攤薄至65.65%，而曼誠技術香港仍為本公司之附屬公司。現金代價的相關份額與曼誠技術香港淨資產賬面值的有關份額之間的差額約人民幣2,602,000元(附註27(a))已於其他儲備中扣除；及</p>	<p>(h) During the six months ended 30 June 2021, after the completion of the acquisition of the 51% equity interest in EZ Robot on 10 February 2021 (note 25), Comtech Industrial (Hong Kong) Limited (“Comtech Industrial HK”), a direct wholly-owned subsidiary of EZ Robot, has been transferred to Gold Tech at a cash consideration of HK\$67,760,000, equivalent to approximately RMB56,382,000, without loss of control. Upon the completion of the transfer, the equity interest in Comtech Industrial HK has been diluted from 100% to 65.65%, while Comtech Industrial HK remained as a subsidiary of the Company. The difference between relevant share of cash consideration and the relevant share of the carrying amount of the net assets of Comtech Industrial HK, being approximately RMB2,602,000 (note 27(a)), was debited to other reserve; and</p>
<p>(i) 於截至2021年6月30日止六個月，Alphalink與一名投資者訂立另一份注資協議，據此，該投資者同意以約人民幣150,000,000元的現金代價對深圳科通技術注資(並無失去控制權)。該注資被分類為其他金融負債，本公司於深圳科通技術持有的股權由65.65%被攤薄至62.42%，而深圳科通技術仍為本公司之附屬公司。深圳科通技術集團淨資產賬面值的有關份額約人民幣13,415,000元已於其他儲備中扣除。</p>	<p>(i) During the six months ended 30 June 2021, Alphalink entered into another capital subscription agreement with an investor in which the investor agreed to contribute to Shenzhen Comtech at a cash consideration of approximately RMB150,000,000 without loss of control. Such contribution was classified as other financial liabilities and the equity interest in Shenzhen Comtech held by the Company was diluted from 65.65% to 62.42%, while Shenzhen Comtech remained as a subsidiary of the Company. The relevant share of the carrying amount of the net assets of Shenzhen Comtech Group, being approximately RMB13,415,000, was debited to other reserve.</p>
<p>(iv) 就受限制股份單位計劃持有的股份</p> <p>從市場上購買本公司股份之已付代價呈列為「就受限制股份單位計劃持有的股份」，而相關金額自總權益扣除。</p> <p>於本公司的股份因歸屬而轉讓予受獎人後，已歸屬的獎勵股份的相關成本計入「就受限制股份單位計劃持有的股份」內，並對「以股份為基礎的補償儲備」作出相應調整。</p>	<p>(iv) Shares held for the RSU Scheme</p> <p>The consideration paid for purchasing the Company's shares from the market is presented as “Shares held for the RSU Scheme” and the amount is deducted from total equity.</p> <p>When the Company's shares are transferred to the awardees upon vesting, the related costs of the awarded shares vested are credited to “shares held for the RSU Scheme”, with a corresponding adjustment made to “share-based compensation reserve”.</p>
<p>(v) 法定儲備</p> <p>根據中華人民共和國(「中國」)外商投資企業的適用法例、組織章程細則及適用於中國境內海外附屬公司的法例，中國附屬公司須把其根據中國會計準則(「中國會計準則」)釐定的純利的適當部分轉撥至多項儲備，包括一般儲備及法定盈餘儲備(統稱「法定儲備」)。</p> <p>就一般儲備而言，轉撥至一般儲備的金額由相關中國附屬公司的董事酌情決定。該儲備僅可用作特定用途及不可作為現金股息分派。</p>	<p>(v) Statutory reserves</p> <p>According to laws applicable to the foreign investment enterprises in the People's Republic of China (the “PRC”) and the Articles of Association to laws applicable to the foreign subsidiaries in the PRC, the subsidiaries in the PRC are required to appropriate part of their net profits as determined in accordance with the Generally Accepted Accounting Principles in the PRC (the “PRC GAAP”) to various reserves. These include general reserve and statutory surplus reserve (Collectively referred to as the “statutory reserves”).</p> <p>For general reserve, appropriation to general reserve is at the discretion of the directors of the relevant subsidiaries in the PRC. The reserve can only be used for specific purposes and is not distributable as cash dividends.</p>

簡明綜合權益變動表(續)

Condensed Consolidated Statement of Changes in Equity (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

就法定盈餘儲備而言，相關中國實體須把根據中國會計準則釐定的純利的10%轉撥至法定盈餘儲備，直至儲備結餘達到相關中國實體註冊資本的50%。轉撥至此儲備須於分派股息前進行。法定盈餘儲備可用作彌補以往年度之虧損(如有)，並可藉向股東按其現有持股比例發行新股份，或藉增加股東現時持有之股份面值，將法定盈餘儲備轉換為股本，惟發行股份後之結餘不得少於註冊資本之25%。50%儲備結餘以外的任何基金金額可由相關中國實體分派以作為墊款或現金股息，惟須遵守適用規定。有關股息或貸款的執行及若干政府機關的處理程序可能耗時甚長。

For statutory surplus reserve, 10% of the net profit, as determined in accordance with the PRC GAAP, of the relevant PRC entities is transferred to the statutory surplus reserve until the reserve balance reaches 50% of the registered capital of the relevant PRC entities. The transfer to this reserve must be made before distribution of dividends. The statutory surplus reserve can be used to make good previous years' losses, if any, and may be converted into share capital by the issue of new shares to shareholders in proportion to their existing shareholding or by increasing the par value of the shares currently held by the shareholders, provided that the balance after such issue is not less than 25% of the registered capital. Any amount of funds outside of the 50% reserve balance can be distributed as by the relevant PRC entities, as advances or cash dividends, however, subject to complying with applicable requirements. Such dividend or loans could take a considerable amount of time to implement and to be processed by certain governmental agencies.

(vi) 公平值儲備

公平值儲備包括於報告期間末按公平值計入其他全面收益(「按公平值計入其他全面收益」)的金融資產的公平值累積變動淨額，乃根據本集團的會計政策處理。

(vi) Fair value reserve

The fair value reserve comprises the cumulative net changes in the fair value of financial assets at fair value through other comprehensive income ("FVTOCI") at the end of the reporting period and is dealt with in accordance with the Group's accounting policies.

* 英文名稱僅供識別

* *The English name is for identification purpose only*

簡明綜合現金流量表

Condensed Consolidated Statement of Cash Flows

截至2021年6月30日止六個月 For the six months ended 30 June 2021

		截至6月30日止六個月 Six months ended 30 June	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
經營活動	OPERATING ACTIVITIES		
經營(所用)所得現金	Cash (used in) generated from operations	(4,849)	267,754
已付所得稅	Income tax paid	(9,159)	(12,950)
經營活動(所用)所得現金淨額	NET CASH (USED IN) GENERATED FROM OPERATING ACTIVITIES	(14,008)	254,804
投資活動	INVESTING ACTIVITIES		
存放已抵押銀行存款	Placement of pledged bank deposits	(137,295)	—
購買無形資產	Purchase of intangible assets	(135,981)	(157,532)
購置廠房及設備	Purchase of plant and equipment	(1,703)	(1,370)
出售附屬公司的現金流出淨額 (附註26)	Net cash outflows from disposal of subsidiaries (note 26)	(29)	—
出售廠房及設備所得款項	Proceeds on disposal of plant and equipment	399	—
來自一間聯營公司的股息	Dividend received from an associate	525	890
已收利息	Interest received	659	586
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	25,210	—
收購附屬公司的現金流入淨額 (附註25)	Net cash inflows from acquisition of subsidiaries (note 25)	43,222	—
提取已抵押銀行存款	Withdrawal of pledged bank deposits	142,531	34,850
投資活動所用現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(62,462)	(122,576)

簡明綜合現金流量表(續)

Condensed Consolidated Statement of Cash Flows (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

		截至6月30日止六個月 Six months ended 30 June	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
融資活動	FINANCING ACTIVITIES		
新籌銀行貸款	New bank loans raised	392,416	336,668
一名投資者對一間附屬公司注資所得款項(附註27(b))	Proceeds from capital contribution to a subsidiary by an investor (note 27(b))	150,000	—
一名非控股股東注資所得款項	Proceeds from capital contribution by a non-controlling shareholder	12,920	—
已收政府補助	Government grants received	2,191	3,485
已付利息	Interests paid	(2,858)	(5,328)
支付租賃負債	Payment of lease liabilities	(8,246)	(10,346)
向非控股股東派付的股息	Dividends paid to non-controlling shareholders	(13,452)	(3,024)
償還銀行貸款	Repayment of bank loans	(342,369)	(374,345)
出售一間附屬公司的股本權益(並無失去控制權)所得款項	Proceeds from disposal of equity interest in a subsidiary without loss of control	—	35,000
購回已發行普通股	Repurchase of issued ordinary shares	—	(7,620)
支付收購一間附屬公司額外股本權益的款項	Payments for acquisition of additional equity interest in a subsidiary	—	(35,000)
融資活動所得(所用)現金淨額	NET CASH FROM (USED IN) FINANCING ACTIVITIES	190,602	(60,510)
現金及現金等價物增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS	114,132	71,718
期初現金及現金等價物	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	403,700	119,865
匯率變動的影響	Effect of foreign exchange rates changes	(3,837)	24,999
期末現金及現金等價物，以銀行結餘及現金代表	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD, represented by bank balances and cash	513,995	216,582

簡明綜合中期財務資料附註

Notes to the Condensed Consolidated Interim Financial Information

截至2021年6月30日止六個月 For the six months ended 30 June 2021

1. 一般資料

科通芯城集團(「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(「第三方平台收入」)；(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」)。

本公司及其附屬公司(統稱為「本集團」)(於香港註冊成立者)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

Cogobuy Group (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2021年6月30日止六個月 For the six months ended 30 June 2021

2. 編製基準

本集團截至2021年6月30日止六個月的簡明綜合中期財務資料乃遵照聯交所《證券上市規則》(「上市規則」)附錄十六的適用披露規定，以及香港會計師公會(「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」編製。

3. 主要會計政策

除按公平值計入其他全面收益及按公平值計入損益(「按公平值計入損益」)的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。

除下述者外，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2020年12月31日止年度的年度綜合財務報表所遵循者一致。

於本中期期間，本集團已首次應用以下由香港會計師公會所頒佈於本集團自2021年1月1日開始的財政年度生效的《香港財務報告準則》(「香港財務報告準則」)修訂。

香港財務報告準則 第16號的修訂	新冠肺炎疫情 相關的租金 減讓
香港財務報告準則第9號、 香港會計準則第39號、 香港財務報告準則 第7號、香港財務報告 準則第4號及香港財務 報告準則第16號的修訂	利率基準改革 — 第2階段

於本中期期間內應用香港財務報告準則的修訂對本集團當期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並無重大影響。

2. BASIS OF PREPARATION

The condensed consolidated interim financial information of the Group for the six months ended 30 June 2021 have been prepared in accordance with the applicable disclosure provisions of Appendix 16 to the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”) and with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

3. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated interim financial information have been prepared on the historical cost basis except for financial asset at FVTOCI and at fair value through profit or loss (“FVTPL”), 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 2020 except as described below.

In the current interim period, the Group has applied, for the first time, the following 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 2021.

Amendments to HKFRS 16	Covid-19-Related Rent Concessions
Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16	Interest Rate Benchmark Reform — Phase 2

The application of the 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.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

4. 收入

收入指(i) IC、其他電子元器件、AIoT產品及自研與半導體產品的銷售額；(ii) 第三方平台收入；(iii) 軟件授權經營服務收入；及(iv) 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) marketplace income; (iii) service revenue from software licensing; and (iv) 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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 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	3,908,685	3,222,404
— 第三方平台收入	— Marketplace income	5,220	30,543
— 軟件授權經營服務收入	— Service revenue from software licensing	4,301	—
		3,918,206	3,252,947
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	9,099	28,258
		3,927,305	3,281,205

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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:

截至2021年6月30日止六個月(未經審核) For the six months ended 30 June 2021 (unaudited)		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
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	3,022,548	886,137	3,908,685
— 第三方平台收入	— Marketplace income	—	5,220	5,220
— 軟件授權經營服務 收入	— Service revenue from software licensing	—	4,301	4,301
		3,022,548	895,658	3,918,206
收入確認時間：	Timing of revenue recognition:			
— 於一個時點	— At a point in time	3,022,548	891,357	3,913,905
— 於一段時間	— Overtime	—	4,301	4,301
		3,022,548	895,658	3,918,206
地區市場：	Geographical markets:			
— 中國(包括香港)	— The PRC (including Hong Kong)	3,022,548	788,427	3,810,975
— 東南亞	— Southeast Asia	—	107,231	107,231
		3,022,548	895,658	3,918,206

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

4. 收入(續)

4. REVENUE (Continued)

		科通技術 Comtech	硬蛋科技 Ingdan	總計 Total
		人民幣千元	人民幣千元	人民幣千元
截至2020年6月30日止六個月(未經審核)		RMB'000	RMB'000	RMB'000
For the six months ended 30 June 2020 (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	1,784,453	1,437,951	3,222,404
— 第三方平台收入	— Marketplace income	—	30,543	30,543
		1,784,453	1,468,494	3,252,947
收入確認時間：	Timing of revenue recognition:			
— 於一個時點	— At a point in time	1,784,453	1,468,494	3,252,947
地區市場：	Geographical markets:			
— 中國(包括香港)	— The PRC (including Hong Kong)	1,784,453	1,305,366	3,089,819
— 東南亞	— Southeast Asia	—	163,128	163,128
		1,784,453	1,468,494	3,252,947

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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、其他電子元件及AIoT產品
- 硬蛋科技： 銷售自研與半導體產品、引力金服、第三方平台運作、軟件授權經營及孵化器業務

為更好地區分各報告分部之業務性質及配合其商業名稱，「硬蛋創新」報告分部已改名為「科通技術」，而「引力技術」則改名為「硬蛋科技」。

主要營運決策者所識別的科通技術及硬蛋科技經營分部在達致本集團的可呈報分部時已進行合併。

5. SEGMENT INFORMATION

Information reported to the executive directors of the Company, being the chief operating decision makers (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, marketplace operation, software licensing and incubator business

To better distinguish the business nature and align with the trade name of each reporting segment, the reporting segment “Ingdan Innovations” has been renamed as “Comtech” while “Ingfin Technologies” has been renamed as “Ingdan”.

Operating segments in Comtech and Ingdan, as identified by the CODM, have been aggregated in arriving at reportable segments of the Group.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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2021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 2021

		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	3,022,548	904,757	3,927,305
— 分部間收入	— Inter-segment revenue	233,108	15,446	248,554
分部收入	Segment revenue	3,255,656	920,203	4,175,859
對銷	Eliminations			(248,554)
集團收入	Group revenue			3,927,305
分部溢利	Segment profit	190,904	37,393	228,297
未分配收入	Unallocated income			4,772
未分配公司開支	Unallocated corporate expenses			(56,429)
未分配財務成本	Unallocated finance costs			(23,148)
視作出售聯營公司的 收益	Gain on deemed disposal of associates			32,119
應佔聯營公司業績	Share of results of associates			5,388
除稅前溢利	Profit before tax			190,999

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

5. 分部資料(續)

分部收入及業績(續)

截至2020年6月30日止六個月

5. SEGMENT INFORMATION (Continued)

Segment revenues and results (Continued)

For the six months ended 30 June 2020

		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	1,784,453	1,496,752	3,281,205
— 分部間收入	— Inter-segment revenue	158,460	31,423	189,883
分部收入	Segment revenue	1,942,913	1,528,175	3,471,088
對銷	Eliminations			(189,883)
集團收入	Group revenue			3,281,205
分部溢利	Segment profit	80,832	54,140	134,972
未分配收入	Unallocated income			42,406
未分配公司開支	Unallocated corporate expenses			(51,476)
未分配財務成本	Unallocated finance costs			(5,328)
應佔聯營公司業績	Share of results of associates			6,263
除稅前溢利	Profit before tax			126,837

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、視作出售聯營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。

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 deemed disposal of associates 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2021年6月30日止六個月 For the six months ended 30 June 2021

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2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
科通技術	Comtech	1,560,382	1,210,192
硬蛋科技	Ingdan	3,829,832	3,465,173
分部資產總額	Total segment assets	5,390,214	4,675,365
於聯營公司的權益	Interests in associates	30,103	176,984
於一間合營企業的權益	Interest in a joint venture	—	—
按公平值計入損益的金融資產	Financial assets at FVTPL	—	25,000
公司及其他資產	Corporate and other assets	776,814	614,816
總資產	Total assets	6,197,131	5,492,165

分部負債

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
科通技術	Comtech	927,412	389,985
硬蛋科技	Ingdan	95,700	193,415
分部負債總額	Total segment liabilities	1,023,112	583,400
公司及其他負債	Corporate and other liabilities	920,048	685,179
負債總額	Total liabilities	1,943,160	1,268,579

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

Segment 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2021年6月30日止六個月 For the six months ended 30 June 2021

5. 分部資料(續)

分部資產及負債(續)

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，惟使用權資產、於聯營公司及一間合營企業的權益、若干其他應收款項、按公平值計入損益的金融資產、受限制銀行存款、已抵押銀行存款，及現金及現金等價物除外；及
- 所有負債分配至經營分部，惟若干其他應付款項、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)

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

- All assets are allocated to operating segments, other than right-of-use assets, interests in associates and a joint venture, certain other receivables, financial assets at FVTPL, restricted bank deposit, pledged bank deposits and cash and cash equivalents; and
- All liabilities are allocated to operating segments, other than certain other payables, lease liabilities, income tax payables, bank loans, other financial liabilities and deferred tax liabilities.

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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
銀行利息收入	Bank interest income	659	586
外匯收益淨額	Net foreign exchange gains	—	35,640
出售按公平值計入損益的 金融資產的收益	Gain on disposal of financial assets at FVTPL	210	—
政府補助(附註)	Government grants (note)	2,191	3,485
撥回貿易應收款項的虧損 撥備	Reversal of loss allowance on trade receivables	—	24,004
其他	Others	1,712	2,695
		4,772	66,410

附註：該金額指獲中國地方政府機關就津貼本集團的研發活動而發放政府補助，其於本集團符合所有相關補助條件時即時確認為期內其他收入。

Note: The amount represented government grants received from the PRC local government authorities in respect of subsidising the Group's research and development activities, which were immediately recognised as other income for the period as the Group fulfilled all the relevant granting criteria.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
其他金融負債利息(附註20)	Interest on other financial liabilities (note 20)	20,290	—
銀行貸款利息	Interest on bank loans	1,601	3,505
租賃負債利息	Interest on lease liabilities	1,257	1,823
		23,148	5,328

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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 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	6,709	7,007
— 香港利得稅	— Hong Kong Profits Tax	14,524	4,389
— 其他司法轄區	— Other jurisdictions	587	149
		21,820	11,545
遞延稅項	Deferred taxation	(3,267)	(3,267)
		18,553	8,278

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
期內溢利乃於扣除(計入) 以下各項後達致:	Profit for the period has been arrived at after charging (crediting):		
計入銷售成本內的無形資產 攤銷	Amortisation of intangible assets included in cost of sales	118,117	75,794
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	27,627	30,073
		145,744	105,867
廠房及設備折舊	Depreciation of plant and equipment	792	1,178
使用權資產折舊	Depreciation of right-of-use assets	8,417	10,944
出售廠房及設備的虧損	Loss on disposal of plant and equipment	732	—
存貨撥備(撥備撥回)淨額 (計入銷售成本內)(附註)	Allowance for (reversal of allowance for) inventories, net (included in cost of sales) (note)	317	(15,500)
貿易應收款項的虧損撥備 (虧損撥備撥回)(計入銷售 及分銷開支(2020年:其他 收入)內)	Loss allowance (reversal of loss allowance) on trade receivables (included in selling and distribution expenses (2020: other income))	7,798	(24,004)
確認為開支的存貨金額	Amount of inventories recognised as an expense	3,464,228	2,938,561

附註: 於截至2020年6月30日止六個月, 由於作出期後銷售, 約人民幣15,500,000元(2021年: 無)的存貨撥備撥回獲確認並計入銷售成本內。

Note: During the six months ended 30 June 2020, reversal of allowance for inventories of approximately RMB15,500,000 (2021: nil) has been recognised and included in cost of sales as a result of the subsequent sales.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

10. 股息

截至2021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(2020年：無)。

截至2021年6月30日止六個月內，本公司若干間接非全資附屬公司向其股東宣派中期股息，其中約人民幣23,184,000元(2020年：人民幣3,024,000元)乃宣派予其非控股股東。自報告期間結束以來，本公司的附屬公司並無建議派發任何股息(2020年：無)。

10. DIVIDENDS

No dividend was paid, declared or proposed during the six months ended 30 June 2021, nor has any dividend been proposed since the end of the reporting period (2020: nil).

During the six months ended 30 June 2021, certain indirect non-wholly owned subsidiaries of the Company declared interim dividends to its shareholders, of which approximately RMB23,184,000 (2020: RMB3,024,000) was declared to its non-controlling shareholders. No dividend has been proposed by the subsidiaries of the Company since the end of the reporting period (2020: 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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
盈利	Earnings		
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	Earnings for the purpose of basic and diluted earnings per share, representing profit for the period attributable to owners of the Company	110,464	100,077

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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	
		2021年 2021 千股 '000 (未經審核) (Unaudited)	2020年 2020 千股 '000 (未經審核) (Unaudited)
股份數目	Number of shares		
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	1,395,714	1,389,728
具潛在攤薄效應的普通股的 影響：	Effect of dilutive potential ordinary shares:		
根據本公司的受限制股份 單位計劃以零代價視作 發行股份	Deemed issue of shares under the Company's RSU Scheme for nil consideration	5,670	10,393
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	1,401,384	1,400,121

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
樓宇	Buildings	45,136	48,793

於2021年6月30日，本集團就辦公室大廈、廠房及倉庫訂有租賃安排，租賃期一般介乎兩至六年(2020年12月31日：兩至六年)。

由於訂立新的辦公室大廈租賃，故截至2021年6月30日止六個月錄得使用權資產及租賃負債的添置為約人民幣4,760,000元(2020年：人民幣40,392,000元)。添置的使用權資產包括約人民幣4,503,000元(2020年：人民幣40,392,000元)乃收購自科通通信技術(深圳)有限公司(「科通通信技術深圳」)，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。

於2021年6月30日的使用權資產包括約人民幣37,356,000元(2020年12月31日：人民幣37,106,000元)之金額乃源自與科通通信技術深圳之間的租賃。

As at 30 June 2021, the Group has lease arrangements for office buildings, factories and warehouses with the lease terms of generally ranged from two to six years (31 December 2020: two to six years).

Additions to the right-of-use assets and lease liabilities for the six months ended 30 June 2021 amounted to approximately RMB4,760,000 (2020: RMB40,392,000), due to new leases in respect of office buildings. Included in the additions to right-of-use assets was approximately RMB4,503,000 (2020: RMB40,392,000) which was acquired from Comtech Communication Technology (Shenzhen) Company Limited* (科通通信技術(深圳)有限公司) ("CCT Shenzhen"), in which Mr. Kang Jingwei ("Mr. Kang"), the executive director and ultimate beneficial owner of the Company, has beneficial interest in.

Included in the right-of-use assets as at 30 June 2021 was amount of approximately RMB37,356,000 (31 December 2020: RMB37,106,000) arising from leases with CCT Shenzhen.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
非流動	Non-current	29,786	34,131
流動	Current	16,827	15,968
		46,613	50,099

於2021年6月30日的租賃負債包括約人民幣38,843,000元(2020年12月31日: 人民幣37,954,000元)乃源自與科通通信技術深圳之間的租賃。

Included in the lease liabilities as at 30 June 2021 were approximately RMB38,843,000 (31 December 2020: RMB37,954,000) arising from leases with CCT Shenzhen.

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 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	16,827	15,968
一年後但兩年內	After one year but within two years	9,764	10,292
兩年後但五年內	After two years but within five years	20,022	23,839
		46,613	50,099
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)	(16,827)	(15,968)
於12個月後到期結付的金額	Amount due for settlement after 12 months	29,786	34,131

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 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	8,417	10,944
租賃負債的利息開支	Interest expense on lease liabilities	1,257	1,823
與短期租賃有關的開支	Expense relating to short-term leases	824	223

(iv) 其他

於截至2021年6月30日止六個月，租賃的現金流出總額約為人民幣10,327,000元(2020年：人民幣12,392,000元)。

* 英文名稱僅供識別

(iv) Others

During the six months ended 30 June 2021, the total cash outflows for leases amounting to approximately RMB10,327,000 (2020: RMB12,392,000).

* The English name is for identification purpose only

13. 無形資產

於截至2021年6月30日止六個月，增添的無形資產約為人民幣284,973,000元，包括(i)於收購易造機器人及其附屬公司(統稱為「易造機器人集團」)時獲取的信息系統約人民幣148,992,000元，乃與機器人業務有關(附註25)；(ii)被收購且與機器人業務有關的信息系統約人民幣135,662,000元；及(iii)其他無形資產約人民幣319,000元。

13. INTANGIBLE ASSETS

During the six months ended 30 June 2021, additions of intangible assets amounted to approximately RMB284,973,000, comprised of (i) information systems acquired on acquisition of EZ Robot and its subsidiaries (collectively referred to as the "EZ Robot Group") of approximately RMB148,992,000 which were related to the robotics business (note 25); (ii) information systems of approximately RMB135,662,000 acquired and related to the robotics business; and (iii) other intangible assets of approximately RMB319,000.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

13. 無形資產(續)

於截至2020年6月30日止六個月，增添的無形資產約為人民幣157,532,000元，包括(i)被收購且與機器人業務有關的信息系統約人民幣50,000,000元；及(ii)被收購且與汽車業務有關的信息系統約人民幣107,532,000元。

於截至2021年及2020年6月30日止六個月增添的所有無形資產均屬於硬蛋科技分部項下。

經參照本公司董事進行各自現金產生單位使用價值的計算，根據對無形資產及相關商譽作出的減值評估，於2021年6月30日及2020年12月31日，並無確認減值虧損。

使用價值乃根據折現現金流量模式計算，當中使用經本公司董事批准之預算收入、毛利率、淨利潤率及稅前折現率。本公司董事相信，任何此等假設出現任何合理可能變動將不會導致各現金產生單位的賬面值超出其可收回金額。

13. INTANGIBLE ASSETS (Continued)

During the six months ended 30 June 2020, additions of intangible assets amounted to approximately RMB157,532,000, comprised of (i) information systems of approximately RMB50,000,000 acquired and related to the robotics business; and (ii) information systems of approximately RMB107,532,000 acquired and related to the automotive business.

All the additions to the intangible assets during the six months ended 30 June 2021 and 2020 were under Ingdan segment.

No impairment loss has been recognised as at 30 June 2021 and 31 December 2020 based on the impairment assessment on the intangible assets and the related goodwill, with reference to the calculation of value-in-use of the respective cash-generating units performed by the directors of the Company.

The value-in-use was calculated based on the discounted cash flows model with the use of budgeted revenue, gross margin, net margin and pre-tax discount rate approved by the directors of the Company. The directors of the Company believe that any reasonably possible change in any of these assumptions would not cause the carrying amount of each cash-generating unit to exceed its recoverable amount.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

14. 按公平值計入其他全面收益的金融資產 14. FINANCIAL ASSETS AT FVTOCI

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 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	259,820	342,326
— 非上市股權基金	— Unlisted equity fund	9,858	10,002
		269,678	352,328
為報告目的所作的分析：	Analysed for reporting purposes as:		
— 非流動資產	— Non-current assets	269,678	352,328

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。

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.

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2021年6月30日止六個月 For the six months ended 30 June 2021

15. 應收貸款

15. LOANS RECEIVABLES

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
於期/年初	At the beginning of the period/year	326,093	818,943
增加	Addition	266,452	118,531
借款人還款	Repayment from borrowers	(121,574)	(585,162)
匯兌調整	Exchange adjustments	(3,288)	(26,219)
於期/年末	At the end of the period/year	467,683	326,093
為報告目的所作的分析：	Analysed for reporting purpose:		
— 流動部分	— Current portion	350,083	22,584
— 非流動部分	— Non-current portion	117,600	303,509
		467,683	326,093

於2021年6月30日及2020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、貿易應收款項或本集團的被投資公司及本公司一間非全資附屬公司的若干股權抵押。

於2021年6月30日及2020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 have been secured, throughout the contractual loan period, by the borrowers' cash deposits, inventories, trade receivable or certain equity interests of the investees of the Group and a non-wholly owned subsidiary of the Company as at 30 June 2021 and 31 December 2020.

The loans receivables carried fixed interest rates ranged from 6% to 7% per annum as at 30 June 2021 and 31 December 2020.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

15. 應收貸款(續)

按借款人的身份呈列的應收貸款如下：

15. LOANS RECEIVABLES (Continued)

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

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
本集團的聯營公司	Associates of the Group	—	48,946
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	Investees of the Group, classified as financial assets at FVTOCI	201,501	212,004
本集團的僱員	Employees of the Group	117,600	—
其他	Others	148,582	65,143
		467,683	326,093

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。

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.

於截至2021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。

During the six months ended 30 June 2021, 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2021年6月30日止六個月 For the six months ended 30 June 2021

15. 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2021年6月30日及2020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提取日期呈列的賬齡分析：

15. 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 2021 and 31 December 2020, 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 an ageing analysis of loans receivables, presented based on their drawdown dates:

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
3個月內	Within 3 months	266,182	—
3至6個月	3 to 6 months	—	39,412
6個月至1年	6 months to 1 year	—	37,990
超過1年	Over 1 year	201,501	248,691
		467,683	326,093

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

16. 貿易應收款項、應收票據及其他應收款項 16. TRADE, BILLS AND OTHER RECEIVABLES

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 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	1,180,810	1,488,826
— 應收票據	— Bills receivables	6,420	10,778
貿易應收款項及應收票據	Trade and bills receivables	1,187,230	1,499,604
減：貿易應收款項的虧損撥備	Less: loss allowance on trade receivables	(103,082)	(95,284)
應收貸款利息(附註)	Loan interest receivables (note)	1,084,148	1,404,320
貿易按金及預付款項	Trade deposits and prepayments	19,727	51,372
出售附屬公司之應收代價 (附註26(a))	Consideration receivable from disposal of subsidiaries (note 26(a))	289,564	117,885
其他應收款項	Other receivables	5,891	—
		66,321	11,615
		1,465,651	1,585,192

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

16. 貿易應收款項、應收票據及其他應收款項(續)

本集團授予的信貸期介乎自賬單日期起計30天至120天(2020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。

16. TRADE, BILLS AND OTHER RECEIVABLES (Continued)

The Group allows credit period ranging from 30 to 120 days (31 December 2020: 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.

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
1個月內	Within 1 month	565,878	455,110
1至2個月	1 to 2 months	382,294	334,613
2至3個月	2 to 3 months	98,694	314,113
超過3個月	Over 3 months	37,282	300,484
		1,084,148	1,404,320

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的拖欠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 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 debtors and an analysis of the debtors' 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2021年6月30日止六個月 For the six months ended 30 June 2021

16. 貿易應收款項、應收票據及其他應收款項(續)

於截至2021年6月30日止六個月及截至2020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7,798,000元(2020年：貿易應收款項之虧損撥備撥回約人民幣24,004,000元)。

附註：於報告期間末應收貸款利息的明細呈列如下：

16. 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 2021 and year ended 31 December 2020.

Based on the assessment of the ECL on trade receivables performed by the management of the Group, loss allowance on trade receivables of approximately RMB7,798,000 (2020: reversal of loss allowance on trade receivables of approximately RMB24,004,000) has been recognised.

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

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
本集團的聯營公司	Associate of the Group	—	8,106
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	Investees of the Group, classified as financial assets at FVTOCI	18,896	33,855
本集團的僱員	Employees of the Group	831	—
其他	Others	—	9,411
		19,727	51,372

17. 應收聯營公司款項

於2020年12月31日，該等款項屬於貿易性質，並以聯營公司持有的貿易應收款項及存貨作為擔保，為免息及須按要求償還。

17. AMOUNTS DUE FROM ASSOCIATES

The amounts as at 31 December 2020 were trading in nature and secured by the trade receivables and inventories of the associates, non-interest bearing and repayable on demand.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

18. 貿易及其他應付款項

18. TRADE AND OTHER PAYABLES

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
貿易應付款項	Trade payables	918,765	560,711
應計員工成本	Accrued staff costs	18,310	41,428
其他應付款項	Other payables	90,451	51,548
		1,027,526	653,687

以下為於報告期間末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2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)
1個月內	Within 1 month	775,812	453,699
1至3個月	1 to 3 months	62,110	55,630
超過3個月	Over 3 months	80,843	51,382
		918,765	560,711

本集團獲授的平均信貸期為30天(2020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 2020: 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2021年6月30日止六個月 For the six months ended 30 June 2021

19. 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)：

19. BANK LOANS

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

		於2021年 6月30日 At 30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	於2020年 12月31日 At 31 December 2020 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	187,512	138,930

於2021年6月30日，所有銀行融資均以本集團約人民幣137,295,000元(2020年12月31日：人民幣142,531,000元)的已抵押銀行存款作為擔保。

As at 30 June 2021, all banking facilities were secured by the Group's pledged bank deposits of approximately RMB137,295,000 (31 December 2020: RMB142,531,000).

20. 其他金融負債

(a) 贖回權

根據投資者之注資，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技術的所有股權。

20. OTHER FINANCIAL LIABILITIES

(a) Redemption right

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2021年6月30日止六個月 For the six months ended 30 June 2021

20. 其他金融負債(續)

(a) 贖回權(續)

主要觸發事件包括：

- (i) 深圳科通技術未能於2023年12月31日前在上海證券交易所、深圳證券交易所或該等投資者同意的任何其他認可證券交易所進行首次公開發售及將其證券上市，除非該未盡事宜乃由於該等投資者不合作或發生注資協議所載的任何不可抗力事件造成；
- (ii) 深圳科通技術蒙受嚴重不利的訴訟結果，對其進行其證券的首次公開發售之能力構成顯著影響；
- (iii) 於贖回期內該等投資者持有深圳科通技術股權時，深圳科通技術年內的淨利潤或其業務分部所得收入同比下降50%或以上；及
- (iv) 深圳科通技術的任何其他股東行使效果類似的贖回權。

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技術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深圳科通技術股本工具的義務，以致按贖回價的現值(為約人民幣491,900,000元)(2020年12月31日：人民幣341,900,000元)確認並於其後按攤餘成本計量的贖回金融負債。

20. OTHER FINANCIAL LIABILITIES (Continued)

(a) Redemption right (Continued)

The key triggering events included:

- (i) Shenzhen Comtech fails to conduct an initial public offering and the listing of its securities on the Shanghai Stock Exchange, the Shenzhen Stock Exchange or any other recognised stock exchange agreed by the investors before 31 December 2023, unless such failure was a result of non-cooperation by the investors or any force majeure events as set out in the capital contributions agreements;
- (ii) Shenzhen Comtech is subject of materially unfavorable litigation results which significantly impact its ability to conduct an initial public offering of its securities;
- (iii) the net profit of Shenzhen Comtech or revenue from its main business segment for the year has been decreased by 50% or more compared to last year where the investors hold equity interests in Shenzhen Comtech during the Redemption Period; and
- (iv) the exercise of the redemption right similar in effect by any other shareholder of Shenzhen Comtech.

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 Shenzhen Comtech gives rise to a redemption financial liability recognised at the present value of the redemption price, being approximately RMB491,900,000 (31 December 2020: RMB341,900,000), and subsequently measured at amortised cost.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

20. 其他金融負債(續)

其他金融負債變動如下：

20. OTHER FINANCIAL LIABILITIES (Continued)

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	
		2021年 2021 RMB'000 人民幣千元 (Unaudited) (未經審核)	2020年 2020 RMB'000 人民幣千元 (Unaudited) (未經審核)
於期初	At the beginning of the period	341,900	—
投資者注資(附註27(b))	Capital contribution from the investor (note 27(b))	150,000	—
其他金融負債利息(附註7)	Interest on other financial liabilities (note 7)	20,290	—
於期末	At the end of the period	512,190	—

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

21. 股本

21. 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2020年1月1日、 2020年12月31日、 2021年1月1日及 2021年6月30日	At 1 January 2020, 31 December 2020, 1 January 2021 and 30 June 2021	500,000,000,000	50,000		N/A 不適用
已發行及繳足：	Issued and fully paid:				
於2020年1月1日 (經審核)	At 1 January 2020 (audited)	1,427,332,732	143		1
註銷購回股份(附註(i))	Cancellation of repurchased shares (note (i))	(11,148,000)	(1)		—
於2020年12月31日、 2021年1月1日及 2021年6月30日	At 31 December 2020, 1 January 2021 and 30 June 2021	1,416,184,732	142		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2021年6月30日止六個月 For the six months ended 30 June 2021

21. 股本(續)

附註：

- (i) 截至2020年12月31日止年度，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\$	
2020年4月	April 2020	7,234,000	0.94	0.78	6,228
2020年5月	May 2020	2,682,000	0.84	0.79	2,183
2020年10月	October 2020	1,232,000	1.54	1.49	1,867
		11,148,000			10,278

以上所有股份已於截至2020年12月31日止年度內被註銷。本公司已發行股本按面值減少1.11美元。根據開曼群島公司法第37(4)條，已註銷股份的面值1.11美元(相當於人民幣7.69元)已從股本轉撥至股份溢價。購回股份的已付溢價10,278,000港元(相當於約人民幣9,140,000元)已自股份溢價中扣除。

於截至2021年6月30日止六個月內並無購回作註銷的股份。

- (ii) 截至2021年6月30日止六個月及截至2020年12月31日止年度內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2021年6月30日止六個月，1,730,002個(2020年：2,990,010個)受限制股份單位歸屬予受益人，及約人民幣2,952,000元(2020年：人民幣8,875,000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22)。

Notes:

- (i) During the year ended 31 December 2020, the Company repurchased its own shares through the Stock Exchange as follows:

All of the above shares were cancelled during the year ended 31 December 2020. The issued share capital of the Company was reduced by the nominal value of US\$1.11. Pursuant to section 37(4) of the Companies Law of the Cayman Islands, the nominal value of the shares cancelled of US\$1.11 (equivalent to RMB7.69) was transferred from the share capital to the share premium. The premium paid on the repurchase of the shares of HK\$10,278,000, equivalent to approximately RMB9,140,000, was charged to share premium.

There were no shares repurchased for cancellation during the six months ended 30 June 2021.

- (ii) No shares were repurchased through the Stock Exchange and deposited under the RSU Scheme trustee during the six months ended 30 June 2021 and year ended 31 December 2020.
- (iii) For the six months ended 30 June 2021, 1,730,002 units of RSUs (2020: 2,990,010 units) were vested to the beneficiaries, and approximately RMB2,952,000 (2020: RMB8,875,000) 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 22).

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

22. 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。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放予受益人。

- (a) 授予受限制股份單位的條款及條件詳情如下：

22. 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:

	受限制股份 單位數目 Number of RSUs	於授出日期的公平值 Fair value as at grant date		歸屬條件 Vesting conditions	
		每股 Per share 人民幣元 RMB	總額 Aggregate amount 人民幣千元 RMB'000		
向董事授予的受限制股份單位：					
RSUs granted to directors:					
份單位：					
— 於2014年3月1日	— on 1 March 2014	3,600,000	1.72	6,192	附註(i), (iii) Notes (i), (iii)
向僱員授予的受限制股份單位：					
RSUs granted to employees:					
份單位：					
— 於2014年3月1日	— on 1 March 2014	19,346,300	1.72	33,276	附註(i), (iii) Notes (i), (iii)
— 於2014年3月1日	— on 1 March 2014	7,253,700	1.72	12,476	附註(ii), (iii) Notes (ii), (iii)
— 於2015年7月8日	— on 8 July 2015	17,940,000	3.89	69,787	附註(iv) Note (iv)
— 於2017年2月1日	— on 1 February 2017	6,000,000	9.37	56,220	附註(v) Note (v)
— 於2018年11月23日	— on 23 November 2018	10,200,000	2.56	26,112	附註(vi) Note (vi)
— 於2019年9月3日	— on 3 September 2019	14,000,000	1.24	17,360	附註(vii) Note (vii)
— 於2020年7月16日	— on 16 July 2020	7,680,000	1.09	8,371	附註(viii) Note (viii)
已授予的受限制股份單位總數	Total RSUs granted	86,020,000			

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

22. 以股份付款的交易(續)

本公司的受限制股份單位計劃(續)

- (a) 授予受限制股份單位的條款及條件詳情如下：(續)

附註：

- (i) 已授予的受限制股份單位的歸屬期為三年如下：
- 其中三分之一已於截至2014年12月31日止年度分期於每季等額歸屬。
 - 其中三分之一已於截至2015年12月31日止年度分期於每季等額歸屬。
 - 其中三分之一已於截至2016年12月31日止年度分期於每季等額歸屬。
- (ii) 已授予的受限制股份單位的歸屬期為截至2014年12月31日止一年。
- (iii) 受限制股份單位的歸屬須待上市後及本公司股本由每股1美元拆細至10,000,000股每股0.0000001美元的股份後方可作實。離開本集團的董事及僱員放棄其對任何未歸屬受限制股份單位的權利。
- (iv) 已授予的受限制股份單位的歸屬期為三年如下：
- 其中三分之一已於截至2016年7月7日止12個月分期於每季等額歸屬。
 - 其中三分之一已於截至2017年7月7日止12個月分期於每季等額歸屬。
 - 其中三分之一已於截至2018年7月7日止12個月分期於每季等額歸屬。

於2018年7月7日前離開本集團的僱員放棄其對任何未歸屬受限制股份單位的權利。

22. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

RSU scheme of the Company (Continued)

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

Notes:

- (i) The RSUs granted had a vesting period of three years as follows:
- One-third of which have vested for the year ended 31 December 2014 in equal quarterly installments.
 - One-third of which have vested for the year ended 31 December 2015 in equal quarterly installments.
 - One-third of which have vested for the year ended 31 December 2016 in equal quarterly installments.
- (ii) The RSUs granted had a one-year vesting period ended 31 December 2014.
- (iii) Vesting of the RSUs was conditional upon the Listing and after a share subdivision of the share capital of the Company from US\$1 per share to 10,000,000 shares of US\$0.0000001 per share. Directors and employees who left the Group had forfeited their right to any unvested RSUs.
- (iv) The RSUs granted had a vesting period of three years as follows:
- One-third of which have vested for the 12 months ended 7 July 2016 in equal quarterly installments.
 - One-third of which have vested for the 12 months ended 7 July 2017 in equal quarterly installments.
 - One-third of which have vested for the 12 months ended 7 July 2018 in equal quarterly installments.

Employees who left the Group before 7 July 2018 had forfeited their right to any unvested RSUs.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

22. 以股份付款的交易(續)

本公司的受限制股份單位計劃(續)

- (a) 授予受限制股份單位的條款及條件詳情如下：(續)

附註：(續)

- (v) 已授予的受限制股份單位的歸屬期為三年如下：

- 其中三分之一將於截至2018年1月31日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2019年1月31日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2020年1月31日止12個月分期於每季等額歸屬。

於2020年1月31日前離開本集團的僱員放棄其對任何未歸屬受限制股份單位的權利。

- (vi) 已授予的受限制股份單位的歸屬期為三年如下：

- 其中三分之一將於截至2019年11月22日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2020年11月22日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2021年11月22日止12個月分期於每季等額歸屬。

於2021年11月22日前離開本集團的僱員放棄其對任何未歸屬受限制股份單位的權利。

22. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

RSU scheme of the Company (Continued)

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

Notes: (Continued)

- (v) The RSUs granted had a vesting period of three years as follows:

- One-third of which have vested for the 12 months ended 31 January 2018 in equal quarterly installments.
- One-third of which have vested for the 12 months ended 31 January 2019 in equal quarterly installments.
- One-third of which have vested for the 12 months ended 31 January 2020 in equal quarterly installments.

Employees who left the Group before 31 January 2020 had forfeited their right to any unvested RSUs.

- (vi) The RSUs granted have a vesting period of three years as follows:

- One-third of which have vested for the 12 months ended 22 November 2019 in equal quarterly installments.
- One-third of which have vested for the 12 months ended 22 November 2020 in equal quarterly installments.
- One-third of which have vested for the 12 months ended 22 November 2021 in equal quarterly installments.

Employees who leave the Group before 22 November 2021 forfeit their right to any unvested RSUs.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

22. 以股份付款的交易(續)

本公司的受限制股份單位計劃(續)

- (a) 授予受限制股份單位的條款及條件詳情如下：(續)

附註：(續)

- (vii) 已授予的受限制股份單位的歸屬期為三年如下：

- 其中三分之一將於截至2020年9月2日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2021年9月2日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2022年9月2日止12個月分期於每季等額歸屬。

於2022年9月2日前離開本集團的僱員放棄其對任何未歸屬受限制股份單位的權利。

- (viii) 已授予的受限制股份單位的歸屬期為三年如下：

- 其中三分之一將於截至2021年7月15日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2022年7月15日止12個月分期於每季等額歸屬。
- 其中三分之一將於截至2023年7月15日止12個月分期於每季等額歸屬。

於2022年9月2日前離開本集團的僱員放棄其對任何未歸屬受限制股份單位的權利。

- (ix) 截至2021年6月30日止六個月內並無授出任何受限制股份單位。

22. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

RSU scheme of the Company (Continued)

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

Notes: (Continued)

- (vii) The RSUs granted have a vesting period of three years as follows:

- One-third of which will vest for the 12 months ended 2 September 2020 in equal quarterly installments.
- One-third of which will vest for the 12 months ended 2 September 2021 in equal quarterly installments.
- One-third of which will vest for the 12 months ended 2 September 2022 in equal quarterly installments.

Employees who leave the Group before 2 September 2022 forfeit their right to any unvested RSUs.

- (viii) The RSUs granted have a vesting period of three years as follows:

- One-third of which have vested for the 12 months ended 15 July 2021 in equal quarterly installments.
- One-third of which will vest for the 12 months ended 15 July 2022 in equal quarterly installments.
- One-third of which will vest for the 12 months ended 15 July 2023 in equal quarterly installments.

Employees who leave the Group before 2 September 2022 forfeit their right to any unvested RSUs.

- (ix) There were no RSUs granted during the six months ended 30 June 2021.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

22. 以股份付款的交易(續)

本公司的受限制股份單位計劃(續)

- (b) 受限制股份單位之授出情況變動如下：

22. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

RSU scheme of the Company (Continued)

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

		受限制股份 單位數目 Number of RSUs
於2020年1月1日未歸屬(經審核)	Outstanding as at 1 January 2020 (audited)	18,873,326
年內授予	Granted during the year	7,680,000
年內歸屬	Vested during the year	(4,496,680)
年內沒收	Forfeited during the year	(15,199,986)
於2020年12月31日及 2021年1月1日未歸屬(經審核)	Outstanding as at 31 December 2020 and 1 January 2021 (audited)	6,856,660
期內歸屬	Vested during the period	(1,730,002)
期內沒收	Forfeited during the period	(291,665)
於2021年6月30日未歸屬 (未經審核)	Outstanding as at 30 June 2021 (unaudited)	4,834,993

291,665個受限制股份單位已因員工於受限制股份單位歸屬前辭職而於截至2021年6月30日止六個月內被沒收(截至2020年12月31日止年度：15,199,986個單位)。

按權益結算以股份為基礎的補償開支約人民幣3,994,000元(2020年：人民幣7,179,000元)於截至2021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。

291,665 units of RSUs has been forfeited during the six months ended 30 June 2021 as a result of staff resignation before the RSUs have been vested (year ended 31 December 2020: 15,199,986 units).

Equity-settled share-based compensation expenses of approximately RMB3,994,000 (2020: RMB7,179,000) were recognised as staff costs in profit or loss for the six months ended 30 June 2021 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2021年6月30日止六個月 For the six months ended 30 June 2021

22. 以股份付款的交易(續)

本公司的受限制股份單位計劃(續)

- (c) 受限制股份單位的公平值及假設
以已授予的受限制股份單位換取所獲得服務的公平值乃參考已授予的受限制股份單位的公平值計量。於2014年3月1日授予的受限制股份單位公平值的估計乃使用折現現金流量法及採用權益分配法釐定，以釐定受限制股份單位於授出日期的公平值。主要假設載列如下：

受限制股份單位的公平值及假設

折現率	17.5%
無風險利率	3.265%
波幅	16.0%
股息率	0.0%

於2015年7月8日、2017年2月1日、2018年11月23日、2019年9月3日及2020年7月16日授予的受限制股份的公平值乃按本公司股份於授予日期的市場報價計量，分別為每股4.91港元、每股10.56港元、每股2.89港元、每股1.41港元及每股1.23港元。

22. SHARE-BASED PAYMENT TRANSACTIONS (Continued)

RSU scheme of the Company (Continued)

- (c) Fair value of RSUs and assumptions

The fair value of services received in return for RSUs granted is measured by reference to the fair value of RSUs granted. The estimate of the fair value of the RSUs granted on 1 March 2014 was determined using the discounted cash flow method and adopting an equity allocation method to determine the fair value of the RSUs as at the grant date. Key assumptions are set out as below:

Fair value of RSUs and assumptions

Discount rate	17.5%
Risk-free interest rate	3.265%
Volatility	16.0%
Dividend yield	0.0%

The fair value of RSUs granted on 8 July 2015, 1 February 2017, 23 November 2018, 3 September 2019 and 16 July 2020 were measured by the quoted market price of the Company's shares at the grant date, being HK\$4.91 per share, HK\$10.56 per share, HK\$2.89 per share, HK\$1.41 per share and HK\$1.23 per share, respectively.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

23. 金融工具的公平值及公平值等級

於2021年6月30日及2020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末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一至三層級。

23. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS

As at 30 June 2021 and 31 December 2020, 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2021年6月30日 At 30 June 2021			
		第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 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
		(未經審核) (Unaudited)	(未經審核) (Unaudited)	(未經審核) (Unaudited)	(未經審核) (Unaudited)
按公平值計入其他全面收益的金融資產	Financial assets at FVTOCI				
非上市股本證券	Unlisted equity securities	—	—	259,820	259,820
非上市股權基金	Unlisted equity fund	—	—	9,858	9,858
		—	—	269,678	269,678

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

23. 金融工具的公平值及公平值等級(續)

23. FAIR VALUE AND FAIR VALUE HIERARCHY OF FINANCIAL INSTRUMENTS (Continued)

		於2020年12月31日 At 31 December 2020			
		第一級 Level 1	第二級 Level 2	第三級 Level 3	總計 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
		(經審核) (Audited)	(經審核) (Audited)	(經審核) (Audited)	(經審核) (Audited)
按公平值計入損益的金融資產	Financial assets at FVTPL				
結構性銀行存款	Structured deposit in bank	—	25,000	—	25,000
按公平值計入其他全面收益的金融資產	Financial assets at FVTOCI				
非上市股本證券	Unlisted equity securities	—	—	342,326	342,326
非上市股權基金	Unlisted equity fund	—	—	10,002	10,002
		—	25,000	352,328	377,328

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2021年6月30日止六個月 For the six months ended 30 June 2021

23. 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：

23. 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	2021年 6月30日	2020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 Relationship of key inputs and significant unobservable inputs to fair value
Financial instruments	Fair value hierarchy	30 June 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	31 December 2020 人民幣千元 RMB'000 (經審核) (Audited)	Valuation technique	Significant unobservable inputs	Range	
結構性銀行存款	第二級	—	25,000	發行銀行的回報率 報價	不適用	不適用	不適用
Structured deposit in bank	Level 2			Quoted rate of return by issuing bank	N/A	N/A	N/A
非上市股本證券	第三級	—	174,612	市場法－盈利倍數	盈利倍數	盈利倍數：22.56倍	盈利倍數越高， 公平值越高
Unlisted equity securities	Level 3			Market approach — earnings multiples	Earnings multiples	Earnings multiples: 22.56 times	The higher of earnings multiple, the higher the fair value
非上市股本證券	第三級	259,820	167,714	市場法－銷售倍數	銷售倍數	銷售倍數：0.69倍至 3.32倍 (2020年12月 31日：0.43倍至 4.43倍)	銷售倍數越高， 公平值越高
Unlisted equity securities	Level 3			Market approach — sales multiples	Sales multiples	Sales multiples: 0.69 to 3.32 times (31 December 2020: 0.43 to 4.43 times)	The higher of sales multiple, the higher the fair value
非上市股權基金	第三級	9,858	10,002	經調整淨資產法	對具有淨負債的項 目應用100%折讓 系數	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	0%–100%	The lower the discount rate, the higher of the fair value
		269,678	352,328				

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

23. 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：

23. 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:

		非上市股本證券 及股權基金 Unlisted equity securities and equity fund 人民幣千元 RMB'000
於2020年1月1日	At 1 January 2020	360,532
收購非上市股本證券	Acquisition of unlisted equity securities	153,891
其他全面收益的公平值虧損(附註)	Fair value loss in other comprehensive income (note)	(129,834)
匯兌調整	Exchange adjustments	(32,261)
於2020年12月31日及2021年1月1日 (經審核)	At 31 December 2020 and 1 January 2021 (audited)	352,328
其他全面收益的公平值虧損(附註)	Fair value loss in other comprehensive income (note)	(79,551)
匯兌調整	Exchange adjustments	(3,099)
於2021年6月30日(未經審核)	At 30 June 2021 (unaudited)	269,678

附註：截至2021年6月30日止六個月，確認於其他全面收益的公平值虧損約人民幣79,551,000元(2020年：人民幣48,005,000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虧損。

Note: For the six months ended 30 June 2021, the fair value loss recognised in other comprehensive income of approximately RMB79,551,000 (2020: RMB48,005,000) was unrealised loss 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2021年6月30日止六個月 For the six months ended 30 June 2021

24. 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外，本集團與關聯方於期內訂立以下交易：

24. 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	2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
曼誠技術香港	收購易造機器人集團前為本集團聯營公司(附註25)	已收利息收入(附註(i))	52	1,630
Comtech Industrial HK	Associate of the Group before the acquisition of the EZ Robot Group (note 25)	銷售IC及其他電子元器件(附註(iv)) Sales of IC and other electronic components (note (iv))	13,938	66,191
		購買IC及其他電子元器件(附註(iv)) Purchase of IC and other electronic components (note (iv))	7,836	130,504
上海科姆特	2020年：本集團聯營公司 (2021年：不適用)	銷售IC及其他電子元器件(附註(iv))	—	8,976
Shanghai Comtech	2020: Associate of the Group (2021: N/A)	Sales of IC and other electronic components (note (iv))		
上海科姆特自動化	2020年：本集團聯營公司 (2021年：不適用)	已收利息收入(附註(ii))	238	979
Shanghai E&T Auto	2020: Associate of the Group (2021: N/A)	Interest income received (note (ii))		
科通通信技術深圳	本公司執行董事康先生為科通通信技術深圳之唯一股東	添置使用權資產(附註(v))	4,503	40,392
CCT Shenzhen	Mr. Kang, the executive director of the Company, is sole shareholder of CCT Shenzhen	已付租賃負債利息(附註(v)) Interest on lease liabilities paid (note (v))	934	1,014
		償還租賃負債(附註(v)) Repayment of lease liabilities (note (v))	3,407	4,103
		已付物業管理費(附註(vi)) Property management fee paid (note (vi))	448	—
李宏輝先生(「李先生」) Mr. Li Honghui ("Mr. Li")	本集團主要管理人員 Key management personnel of the Group	提供貸款(附註(iii)) Provision of loan (note (iii))	90,000	—
		應收利息收入(附註(iii)) Interest income receivable (note (iii))	636	—
易造機器人(深圳)有限公司 (「易造機器人深圳」) EZ Robots Shenzhen Co. Ltd* (「EZ Robots Shenzhen」) 易造機器人(深圳)有限公司	收購易造機器人集團前為本集團聯營公司(附註25) Associate of the Group before the acquisition of the EZ Robot Group (note 25)	支付收購無形資產之款項(附註(vii)) Payment for acquisition of intangible assets (note (vii))	—	50,000

* 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2021年6月30日止六個月 For the six months ended 30 June 2021

24. 關聯方交易(續)

(a) 與關聯方交易(續)

附註：

(i) 已收曼誠技術香港的利息收入

於截至2021年6月30日止六個月，本集團就供應鏈金融應收曼誠技術香港的貸款約為人民幣39,412,000元(2020年：人民幣31,174,000元)，固定年利率為6%(2020年：6%)。曼誠技術香港已於截至2021年6月30日止六個月內全數償還應收貸款之全部未償還款項。

(ii) 已收上海科姆特自動化的利息收入

於截至2021年6月30日止六個月，本集團就供應鏈金融應收上海科姆特自動化的貸款約為人民幣9,534,000元(2020年：人民幣32,290,000元)，年利率為6%(2020年：6%)。上海科姆特自動化已於截至2021年6月30日止六個月內全數償還應收貸款之全部未償還款項。

(iii) 向李先生提供貸款及應收利息收入

於截至2021年6月30日止六個月，本集團向李先生提供本金額為人民幣90,000,000元(2020年：無)之貸款，固定年利率為6%(2020年：無)。

進一步詳情載於本公司日期為2021年4月16日之公告。

(iv) 與曼誠技術香港及上海科姆特之間的IC及其他電子元器件買賣

IC及其他電子元器件買賣乃按與其他客戶及供應商之間的市場條款進行。

24. RELATED PARTY TRANSACTIONS (Continued)

(a) Transactions with related parties (Continued)

Notes:

(i) Interest income received from Comtech Industrial HK

During the six months ended 30 June 2021, the Group had loan receivables of approximately RMB39,412,000 (2020: RMB31,174,000) from Comtech Industrial HK, at a fixed interest rate of 6% (2020: 6%) per annum for the purpose of supply chain financing. The whole outstanding amount of loan receivables has been fully repaid by Comtech Industrial HK during the six months ended 30 June 2021.

(ii) Interest income received from Shanghai E&T Auto

During the six months ended 30 June 2021, the Group had loans receivables of approximately RMB9,534,000 (2020: RMB32,290,000) from Shanghai E&T Auto, at an interest rate of 6% per annum (2020: 6%) for the purpose of supply chain financing. The whole outstanding amount of loan receivables has been fully repaid by Shanghai E&T Auto during the six months ended 30 June 2021.

(iii) Provision of loans and interest income receivable from Mr. Li

During the six months ended 30 June 2021, the Group has provided loans with principal amount of RMB90,000,000 (2020: nil) to Mr. Li, at a fixed interest rate of 6% (2020: nil) per annum.

Further details are set out in the Company's announcement dated 16 April 2021.

(iv) Sales and purchase of IC and other electronic components with Comtech Industrial HK and Shanghai Comtech

The sales and purchase of IC and other components were conducted at market terms with other customers and suppliers.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

24. 關聯方交易(續)

(a) 與關聯方交易(續)

附註：(續)

- (v) 添置使用權資產／償還租賃負債／租賃負債利息

於截至2021年6月30日止六個月，本集團與科通通信技術深圳訂立多份租賃協議以租賃辦公室及樓宇，租賃期為2年(2020年：介乎4至6年)，並確認添置使用權資產及相應的租賃負債約人民幣4,503,000元(2020年：人民幣40,392,000元)。

於2021年6月30日，由於與科通通信技術深圳的租賃而產生的使用權資產及租賃負債的賬面總值分別約為人民幣37,356,000元及人民幣38,843,000元(2020年12月31日：人民幣37,106,000元及人民幣37,954,000元)。於截至2021年6月30日止六個月，本集團已支付租賃款項約人民幣4,548,000元(2020年：人民幣5,117,000元)，並產生租賃負債利息約人民幣934,000元(2020年：人民幣1,014,000元)。

上述添置使用權資產連同下文附註(vi)所述的物業管理費構成上市規則第十四A章所定義的持續關連交易。

- (vi) 已付物業管理費

於截至2021年6月30日止六個月，本集團已支付物業管理費款項約人民幣448,000元(2020年：無)。

- (vii) 支付收購無形資產之款項

於截至2020年6月30日止六個月，本集團從易造機器人深圳(於收購易造機器人集團前為本集團之聯營公司，見附註25披露)收購約為人民幣50,000,000元(2021年：無)的信息系統。

24. RELATED PARTY TRANSACTIONS (Continued)

(a) Transactions with related parties (Continued)

Notes: (Continued)

- (v) Additions to right-of-use assets/repayment of lease liabilities/interest on lease liabilities

During the six months ended 30 June 2021, the Group entered into various lease agreements with CCT Shenzhen for the lease of offices and buildings with lease period of 2 years (2020: range from 4-6 years) and recognised additions to right-of-use assets and corresponding lease liabilities of approximately RMB4,503,000 (2020: RMB40,392,000).

As at 30 June 2021, the aggregate carrying amounts of the right-of-use assets and lease liabilities arising from leases with CCT Shenzhen were approximately RMB37,356,000 and RMB38,843,000 (31 December 2020: RMB37,106,000 and RMB37,954,000) respectively. The Group has made lease payments of approximately RMB4,548,000 (2020: RMB5,117,000) and accrued interest on lease liabilities of approximately RMB934,000 (2020: RMB1,014,000) during the six months ended 30 June 2021.

The additions to right-of-use assets as above-mentioned, together with the property management fee as mentioned in note (vi) below, constitute continuing connected transactions as defined in Chapter 14A of the Listing Rules.

- (vi) Property management fee paid

During the six months ended 30 June 2021, the Group has made property management fee payment of approximately RMB448,000 (2020: nil).

- (vii) Payment for acquisition of intangible assets

During the six months ended 30 June 2020, the Group acquired information system of approximately RMB50,000,000 (2021: nil) from EZ Robot Shenzhen, the associate of the Group before the acquisition of the EZ Robot Group as disclosed in note 25.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

24. 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：

24. 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	
		2021年 2021 人民幣千元 RMB'000 (未經審核) (Unaudited)	2020年 2020 人民幣千元 RMB'000 (未經審核) (Unaudited)
短期福利	Short-term benefits	8,686	3,223
退休福利	Post-employment benefits	160	62
按權益結算以股份為 基礎的補償開支	Equity-settled share-based compensation expenses	822	915
		9,668	4,200

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2021年6月30日止六個月 For the six months ended 30 June 2021

25. 收購附屬公司

於截至2021年6月30止六個月，本集團以180,000,000港元(相當於約人民幣149,774,000元)之代價收購易造機器人集團(於收購前為本集團之聯營公司，由本集團持有49%股權)額外51%股權。該項收購採用收購會計法入賬列為一項業務合併。易造機器人集團的主要業務為機器人業務相關AIoT產品研發及貿易。收購易造機器人集團旨在繼續擴展本集團的機器人業務。

詳情載於本公司日期為2021年2月10日的公告內。

所轉讓代價

		人民幣千元 RMB'000
代價，透過抵銷應收賣方款項結餘結付	Consideration, settled by netting off with the receivables balance from the seller	149,774

收購相關成本已自所轉讓代價剔除，並已於截至2021年6月30日止六個月內確認為行政及其他經營開支。

25. ACQUISITION OF SUBSIDIARIES

During the six months ended 30 June 2021, the Group acquired additional 51% equity interest in the EZ Robot Group, the associates of the Group which 49% equity interest was held by the Group before the acquisition, at a consideration of HK\$180,000,000, equivalent to approximately RMB149,774,000. Such acquisition was accounted for as a business combination using the acquisition accounting. The principal activities of the EZ Robot Group are the research, development and trading of AIoT products related to robotics business. The EZ Robot Group was acquired as to continue the expansion the Group's robotics business.

Details are set out in the Company's announcement dated 10 February 2021.

Consideration transferred

Acquisition related costs have been excluded from the consideration transferred and have been recognised as administrative and other operating expense during the six months ended 30 June 2021.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

25. 收購附屬公司(續)

於收購日期的已收購資產及已確認負債暫定金額如下：

25. ACQUISITION OF SUBSIDIARIES (Continued)

The provisional amount of the assets acquired and liabilities recognised at the date of acquisition are as follows:

		人民幣千元 RMB'000
廠房及設備	Plant and equipment	253
無形資產	Intangible assets	148,992
存貨	Inventories	23,417
貿易應收款項、應收票據及 其他應收款項	Trade, bills and other receivables	388,100
可收回所得稅	Income tax recoverable	4,694
現金及現金等價物	Cash and cash equivalents	43,222
貿易及其他應付款項	Trade and other payables	(231,474)
合約負債	Contract liabilities	(13,059)
應付本公司附屬公司款項	Amounts due to subsidiaries of the Company	(209,617)
		154,528

因收購而產生的商譽：

Goodwill arising on acquisition:

		人民幣千元 RMB'000
代價	Consideration	149,774
加：先前所持有易造機器人集團 49%股權之公平值	Add: fair value of the 49% equity interest in the EZ Robot Group previously held	178,426
減：所收購淨資產	Less: net assets acquired	(154,528)
因收購而產生的商譽	Goodwill arising on acquisition	173,672

商譽於收購易造機器人集團中產生，原因是合併成本包括控制權溢價。此外，已就合併所支付的代價實際上包括有關易造機器人集團預期協同效應、收入增長、未來市場發展及全體勞工的利益分別的金額。此等利益並無與商譽分開確認，原因是其不符合有關可識別無形資產的確認條件。

Goodwill arose in the acquisition of the EZ Robot Group because the cost of the combination included a control premium. In addition, the consideration paid for the combination effectively included amounts in relation to the benefit of expected synergies, revenue growth, future market development and the assembled workforce of the EZ Robot Group. These benefits are not recognised separately from goodwill because they do not meet the recognition criteria for identifiable intangible 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2021年6月30日止六個月 For the six months ended 30 June 2021

25. 收購附屬公司(續)

因收購而產生的商譽：(續)

預期此等收購產生的商譽概不可作扣稅用途。

本集團由於重新計量先前於收購前持有易造機器人集團之49%股權而確認視作出售聯營公司之收益約人民幣32,119,000元，即易造機器人集團49%股權公平值約人民幣178,426,000元與於聯營公司之權益之賬面值約人民幣146,307,000元之間的差額。

收購易造機器人集團的現金流入淨額：

		人民幣千元 RMB'000
所收購的現金及現金等價物	Cash and cash equivalents acquired	43,222

截至2021年6月30日止六個月的溢利包括由易造機器人集團產生來自額外業務的虧損約人民幣6,646,000元。截至2021年6月30日止六個月的收入包括易造機器人集團產生的約人民幣435,361,000元。

於本簡明綜合中期財務資料獲授權刊發之時，本公司董事尚未完成有關收購易造機器人集團之會計處理。尤其是，由於獨立估值尚未敲定，故上文披露所收購資產及所承擔負債之公平值連同先前所持有易造機器人集團49%股權之公平值僅為暫時釐定。現時亦尚未能提供有關易造機器人集團各類被收購應收款項之詳細資料。

25. ACQUISITION OF SUBSIDIARIES (Continued)

Goodwill arising on acquisition: (Continued)

None of the goodwill arising on these acquisitions is expected to be deductible for tax purposes.

The Group recognised a gain on deemed disposal of associates of approximately RMB32,119,000 as a result of remeasuring its 49% equity interest in the EZ Robot Group previously held before the acquisition, being the difference of the fair value of 49% equity interest in the EZ Robot Group of approximately RMB178,426,000 and the carrying amount of the interests in associate of approximately RMB146,307,000.

Net cash inflows on acquisition of the EZ Robot Group

Included in the profit for the six months ended 30 June 2021 is loss of approximately RMB6,646,000 attributable to the additional business generated by the EZ Robot Group. Revenue for the six months ended 30 June 2021 includes approximately RMB435,361,000 generated from the EZ Robot Group.

At the time of these condensed consolidated interim financial information were authorised for issue, the directors of the Company had not yet completed the accounting for the acquisition of the EZ Robot Group. In particular, the fair values of the assets acquired and liabilities assumed disclosed above have only been determined provisionally, together with the fair value of the 49% equity interest in the EZ Robot Group previously held, as the independent valuations have not been finalised. It is also not yet possible to provide detailed information about each class of acquired receivables of the EZ Robot Group.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

26. 出售附屬公司

(a) 出售海科聯科技(香港)有限公司(「海科聯香港」)及其附屬公司(統稱「海科聯集團」)

於截至2021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7,000,000港元(相當於約人民幣5,891,000元)之現金代價出售海科聯香港(本公司之間接非全資附屬公司)之全部股權。海科聯集團先前從事分銷及銷售其他電子元器件業務。雙方協定，於緊接出售海科聯集團前，海科聯集團之主要資產及業務(包括無形資產)會轉讓予海科聯(香港)有限公司(本公司之間接非全資附屬公司)。

該項出售於2021年1月4日完成，海科聯集團之控制權已於該日移交收購方。

代價：

26. DISPOSAL OF SUBSIDIARIES

(a) Disposal of Heicolink Technology (Hong Kong) Limited (“Heicolink HK”) and its subsidiary (collectively referred to as the “Heicolink Group”)

During the six months ended 30 June 2021, 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 Heicolink HK, an indirect non-wholly owned subsidiary of the Company, at a cash consideration of HK\$7,000,000, equivalent to approximately RMB5,891,000. The Heicolink Group was previously engaged into the distribution and sales of other electronic components. Both parties agreed that, immediately before the disposal of the Heicolink Group, the principal assets and business of the Heicolink Group, including the intangible assets, would be transferred to Heicolink (HK) Limited, an indirect non-wholly owned subsidiary of the Company.

The disposal was completed on 4 January 2021, on which date control of the Heicolink Group passed to the acquirer.

Consideration:

		人民幣千元 RMB'000
應收現金代價	Cash consideration receivable	5,891

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

26. 出售附屬公司(續)

- (a) 出售海科聯科技(香港)有限公司(「海科聯香港」)及其附屬公司(統稱「海科聯集團」)(續)

已失去控制權之資產及負債分析：

		人民幣千元 RMB'000
廠房及設備	Plant and equipment	35
存貨	Inventories	983
貿易應收款項、應收票據及 其他應收款項	Trade, bills and other receivables	15,406
現金及現金等價物	Cash and cash equivalents	4,451
貿易及其他應付款項	Trade and other payables	(18,305)
應付稅項	Tax payables	(944)
所出售淨資產	Net assets disposed of	1,626

出售海科聯集團之收益

Gain on disposal of the Heicolink Group

		人民幣千元 RMB'000
應收現金代價	Cash consideration receivable	5,891
所出售淨資產	Net assets disposed of	(1,626)
出售收益	Gain on disposal	4,265

因出售而導致之現金流出淨額：

Net cash outflows arising on disposal:

		人民幣千元 RMB'000
截至2021年6月30日止已收現金 代價	Cash consideration received up to 30 June 2021	—
減：所出售現金及現金等價物	Less: cash and cash equivalents disposed of	4,451
		(4,451)

於截至2021年6月30日止六個月，海科聯集團並無對本集團之收入、溢利及現金流量帶來任何貢獻。

The Heicolink Group did not contribute to the Group's revenue, profit and cash flows for the six months ended 30 June 2021.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

26. 出售附屬公司(續)

(b) 出售 Best Creative Tech Holdings Limited (「Best Creative」) 及其附屬公司 (「Best Creative 集團」) 及深圳寶創科技有限公司 (「深圳寶創」)

於截至2021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，以人民幣6,718,000元之總現金代價出售(i) Best Creative(本公司之間接全資附屬公司)之全部股權；及(ii)深圳寶創(本公司之間接非全資附屬公司，其53%股權由本公司持有)之53%股權。Best Creative集團及深圳寶創(統稱「出售集團」)主要從事分銷及銷售汽車電源模塊及變壓器。雙方協定，於緊接出售出售集團前，出售集團之主要資產及業務(包括無形資產)會轉讓予寶創技術(香港)有限公司(本公司之間接全資附屬公司)。

該項出售於2021年4月1日完成，出售集團之控制權已於該日移交收購方。

已收代價

26. DISPOSAL OF SUBSIDIARIES (Continued)

(b) Disposal of Best Creative Tech Holdings Limited (“Best Creative”) and its subsidiary (the “Best Creative Group”) and Shenzhen Baochuang Technology Co., Ltd.* (深圳寶創科技有限公司) (“Shenzhen Baochuang”)

During the six months ended 30 June 2021, the Group entered into a sale and purchase agreement with an independent third party not connected with the Group for the disposal of (i) the entire equity interest in Best Creative, an indirect wholly-owned subsidiary of the Company; and (ii) 53% equity interest in Shenzhen Baochuang, an indirect non-wholly owned subsidiary of the Company which 53% equity interest was held by the Company, at an aggregate cash consideration of approximately RMB6,718,000. The Best Creative Group and Shenzhen Baochuang (collectively referred to the “Disposal Group”) were principally engaged into the distribution and sales of power modules and transformers for motor vehicles. Both parties agreed that, immediately before the disposal of the Disposal Group, the principal assets and business of the Disposal Group, including intangible assets, would be transferred to BC Tech (HK) Limited, an indirect wholly-owned subsidiary of the Company.

The disposal was completed on 1 April 2021, on which date control of the Disposal Group passed to the acquirer.

Consideration received

		人民幣千元 RMB'000
現金代價	Cash consideration	6,718

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

26. 出售附屬公司(續)

- (b) 出售 Best Creative Tech Holdings Limited (「Best Creative」) 及其附屬公司 (「Best Creative 集團」) 及深圳寶創科技有限公司 (「深圳寶創」) (續)

已失去控制權之資產及負債分析：

26. DISPOSAL OF SUBSIDIARIES (Continued)

- (b) Disposal of Best Creative Tech Holdings Limited (“Best Creative”) and its subsidiary (the “Best Creative Group”) and Shenzhen Baochuang Technology Co., Ltd.* (深圳寶創科技有限公司) (“Shenzhen Baochuang”) (Continued)

Analysis of assets and liabilities over which control was lost:

		人民幣千元 RMB'000
廠房及設備	Plant and equipment	180
存貨	Inventories	15,353
貿易應收款項、應收票據及 其他應收款項	Trade, bills and other receivables	28,516
可收回所得稅	Income tax recoverable	143
應收本集團款項	Amounts due from the Group	3,197
現金及現金等價物	Cash and cash equivalents	2,296
貿易及其他應付款項	Trade and other payables	(35,586)
所出售淨資產	Net assets disposed of	14,099

出售出售集團之收益：

Gain on disposal of the Disposal Group

		人民幣千元 RMB'000
現金代價	Cash consideration	6,718
所出售淨資產	Net assets disposed of	(14,099)
非控股權益	Non-controlling interest	7,391
出售收益	Gain on disposal	10

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

26. 出售附屬公司(續)

- (b) 出售 Best Creative Tech Holdings Limited (「Best Creative」) 及其附屬公司 (「Best Creative 集團」) 及深圳寶創科技有限公司 (「深圳寶創」) (續)

因出售而導致之現金流入淨額：

		人民幣千元 RMB'000
現金代價	Cash consideration	6,718
減：所出售現金及現金等價物	Less: cash and cash equivalents disposed of	(2,296)
		4,422

由2021年1月1日起至2021年4月1日(出售完成日期)止，出售集團已為本集團截至2021年6月30日止六個月帶來收入貢獻約人民幣20,659,000元及招致虧損約人民幣1,468,000元。

由2021年1月1日起至2021年4月1日(出售完成日期)止，出售集團令本集團流出現金約人民幣21,428,000元，但並無為本集團之投資活動及融資活動帶來任何現金流量貢獻。

* 英文名稱僅供識別

26. DISPOSAL OF SUBSIDIARIES (Continued)

- (b) Disposal of Best Creative Tech Holdings Limited (“Best Creative”) and its subsidiary (the “Best Creative Group”) and Shenzhen Baochuang Technology Co., Ltd.* (深圳寶創科技有限公司) (“Shenzhen Baochuang”) (Continued)

Net cash inflows arising on disposal:

From 1 January 2021 to 1 April 2021, the date of the completion of the disposal, the Disposal Group has contributed revenue of approximately RMB20,659,000 and incurred loss of approximately RMB1,468,000 to the Group for the six months ended 30 June 2021.

From 1 January 2021 to 1 April 2021, the date of the completion of the disposal, the Disposal Group contributed cash outflows of approximately RMB21,428,000 to the Group’s operating activities, while no contribution of cash flows in respect of the Group’s investing activities and financing activities.

* 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2021年6月30日止六個月 For the six months ended 30 June 2021

27. 附屬公司擁有權權益變動

於截至2021年6月30日止六個月，本集團發生以下並無導致失去控制權的附屬公司擁有權權益變動。

(a) 出售一間附屬公司部分權益(並無失去控制權)－曼誠技術香港

如附註25詳述，於2021年2月10日完成收購易造機器人集團額外51%股權後，於2021年2月11日，曼誠技術香港(易造機器人之直接全資附屬公司)之全部股權已轉讓予Gold Tech(本公司之間接非全資附屬公司，於2021年2月10日由本公司持有其65.65%股權)，現金代價為67,760,000港元(相當於約人民幣56,382,000元)。該項轉讓已於2021年2月11日完成，故於曼誠技術香港之實際權益已由100%改變為65.65%，但並無失去控制權。曼誠技術香港主要從事機器人業務相關AIoT產品貿易。

上述交易構成一項與非控股權益進行之股權交易，而非控股權益已支付之現金代價部分與曼誠技術香港淨資產賬面值之相關份額之間的差額約人民幣2,602,000元已計入其他儲備內。

27. CHANGES IN OWNERSHIP INTERESTS IN SUBSIDIARIES

During the six months ended 30 June 2021, the Group has the following changes in its ownership interests in subsidiaries that do not result in a loss of control.

(a) Disposal of partial interest in a subsidiary without loss of control – Comtech Industrial HK

Following the completion of the acquisition of additional 51% equity interest in the EZ Robot Group on 10 February 2021 as detailed in note 25, on 11 February 2021, the entire equity interest in Comtech Industrial HK, a direct wholly-owned subsidiary of EZ Robot, has been transferred to Gold Tech, an indirect non-wholly owned subsidiary of the Company with 65.65% equity interest held by the Company on 10 February 2021, at a cash consideration of HK\$67,760,000, equivalent to approximately RMB56,382,000. The transfer was completed on 11 February 2021 and the effective interest in Comtech Industrial HK has been changed from 100% to 65.65% without loss of control. Comtech Industrial HK was principally engaged into trading of AIoT products related to Robotics business.

The above-mentioned transaction constituted an equity transaction with non-controlling interest and the difference between the portion of the cash consideration paid by the non-controlling interest and the relevant share of the carrying amount of the net assets of Comtech Industrial HK, being approximately RMB2,602,000, was credited to other reserve.

簡明綜合中期財務資料附註(續)

Notes to the Condensed Consolidated Interim Financial Information (Continued)

截至2021年6月30日止六個月 For the six months ended 30 June 2021

27. 附屬公司擁有權權益變動(續)

(a) 出售一間附屬公司部分權益(並無失去控制權)－曼誠技術香港(續)

影響一覽表如下：

		人民幣千元 RMB'000
所收購的非控股權益賬面值	Carrying amount of non-controlling interest acquired	21,969
非控股權益已支付之現金代價部分	Portion of cash consideration paid by non-controlling interest	19,367
確認於權益內的其他儲備中的差額	Difference recognised in other reserves within equity	2,602

(b) 出售一間附屬公司部分權益(並無失去控制權)－深圳科通技術

於截至2021年6月30日止六個月，Alphalink與一名投資者訂立一份注資協議，據此，該投資者同意以約人民幣150,000,000元的現金代價對深圳科通技術注資(並無失去控制權)。注資於2021年6月29日完成後，本公司於深圳科通技術持有之股權由65.65%被攤薄至62.42%，而深圳科通技術仍為本公司之附屬公司。

深圳科通技術淨資產賬面值之相關份額約人民幣13,415,000元已於其他儲備中扣除。

有關就注資而授予該投資者分類為其他金融負債之贖回權之進一步詳情載於附註20內。

27. CHANGES IN OWNERSHIP INTERESTS IN SUBSIDIARIES (Continued)

(a) Disposal of partial interest in a subsidiary without loss of control – Comtech Industrial HK (Continued)

A schedule of the effect is as follows:

		人民幣千元 RMB'000
所收購的非控股權益賬面值	Carrying amount of non-controlling interest acquired	21,969
非控股權益已支付之現金代價部分	Portion of cash consideration paid by non-controlling interest	19,367
確認於權益內的其他儲備中的差額	Difference recognised in other reserves within equity	2,602

(b) Disposal of partial interest in a subsidiary without loss of control – Shenzhen Comtech

During the six months ended 30 June 2021, Alphalink entered into a capital contribution agreement with an investor in which the investor agreed to contribute to Shenzhen Comtech at a cash consideration of approximately RMB150,000,000 without loss of control. Upon the completion of the contribution on 29 June 2021, the equity interest in Shenzhen Comtech held by the Company has been diluted from 65.65% to 62.42%, while Shenzhen Comtech remained as a subsidiary of the Company.

The relevant share of the carrying amount of the net assets of Shenzhen Comtech, being approximately RMB13,415,000, was debited to other reserve.

Further details of the redemption right granted to the investor for the contribution classified as other financial liabilities are set out in 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2021年6月30日止六個月 For the six months ended 30 June 2021

28. 重大訴訟

於截至2020年12月31日止年度，深圳科通技術被中國法院列為被告人，據此，深圳科通技術牽涉一宗有關可能未結付機器購買成本連同應計利息及其他開支的指控訴訟。該法院於2020年8月6日頒發民事裁決，將深圳科通技術人民幣8,177,000元的銀行存款凍結。

於2020年10月13日，法院進行第一節審訊，該案件須待獨立專業人士就購買協議及收貨單上的公司印章是否有效進行進一步調查後，方可作出裁決。

於截至2021年6月30日止六個月，有關獨立專業人士已就公司印章是否有效完成調查，結果對本集團有利。

本公司董事及本公司的獨立法律顧問認為，於2021年6月30日及2020年12月31日，並無必要就此項索償計提撥備。

28. MATERIAL LITIGATION

During the year ended 31 December 2020, Shenzhen Comtech has been named as a defendant in the court of the PRC, pursuant to which Shenzhen Comtech was subject to an alleged litigation related to the possible unsettled purchase costs of machinery, together with the accrued interest and other expenses. A civil ruling has been issued by the Court on 6 August 2020 to freeze the bank deposit of Shenzhen Comtech of RMB8,177,000.

On 13 October 2020, a first court session has been held and the decision of the case is subject to the further investigation performed by independent professionals for the validity of the company chop in the purchase agreement and goods receipt notes.

During the six months ended 30 June 2021, an investigation performed by the independent professionals for the validity of the company chop has been completed and the result is favourable to the Group.

In the opinion of the directors of the Company and the independent legal adviser of the Company, no provision is considered necessary for this claim as at 30 June 2021 and 31 December 2020.

「AI」 “AI”	指 人工智能 artificial intelligence
「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
「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
「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
「Cogobuy」 “Cogobuy”	指 Cogobuy Limited，一家於2011年10月6日在香港註冊成立的有限公司，為我們的間接全資附屬公司 Cogobuy Limited, a limited liability company incorporated in Hong Kong on October 6, 2011 and our indirectly wholly-owned subsidiary
「Cogobuy Inc.」 “Cogobuy Inc.”	Cogobuy Group, Inc.，一家於英屬處女群島註冊成立的公司，為本公司的直接全資附屬公司 Cogobuy Group, Inc., a company incorporated in the BVI and a directly wholly-owned subsidiary of the Company
「本公司」 “Company”, “our Company”, “the Company”	指 科通芯城集團，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Envision Global Group Cogobuy Group (科通芯城集團), an exempted company incorporated in the Cayman Islands with limited liability on February 1, 2012 and formerly known as Envision Global Group
「控股股東」 “Controlling Shareholder(s)”	指 具上市規則賦予該詞的涵義，於本中期報告中指康先生及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
「董事」 “Director(s)”	指 本公司董事 the director(s) of the Company

釋義 (續)

Definitions (Continued)

<p>「Envision Global」</p> <p>“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</p> <p>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」</p> <p>“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)現時組成本公司旗下附屬公司於被本公司收購前的公司</p> <p>the Company, its subsidiaries and Shenzhen Cogobuy (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」</p> <p>“HK\$”</p>	<p>指 港元，香港法定貨幣</p> <p>Hong Kong dollars, the lawful currency of Hong Kong</p>
<p>「香港」</p> <p>“Hong Kong”</p>	<p>指 中國香港特別行政區</p> <p>the Hong Kong Special Administrative Region of the PRC</p>
<p>「IC」</p> <p>“IC”</p>	<p>指 集成電路</p> <p>integrated circuits</p>
<p>「IoT」</p> <p>“IoT”</p>	<p>指 物聯網</p> <p>Internet of Things</p>
<p>「上市日期」</p> <p>“Listing Date”</p>	<p>指 2014年7月18日，股份於聯交所上市之日</p> <p>July 18, 2014, the date on which the Shares were listed on the Stock Exchange</p>
<p>「上市規則」</p> <p>“Listing Rules”</p>	<p>指 聯交所《證券上市規則》(經不時修訂)</p> <p>the Rules Governing the Listing of Securities on the Stock Exchange (as amended from time to time)</p>
<p>「標準守則」</p> <p>“Model Code”</p>	<p>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》</p> <p>the Model Code for Securities Transactions by Directors of Listed Issuers set out in Appendix 10 of the Listing Rules</p>
<p>「康先生」</p> <p>“Mr. Kang”</p>	<p>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</p> <p>Mr. Kang Jingwei, Jeffrey (康敬偉), chairman, chief executive officer and executive Director of the Company and our Controlling Shareholder</p>

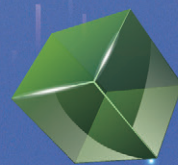
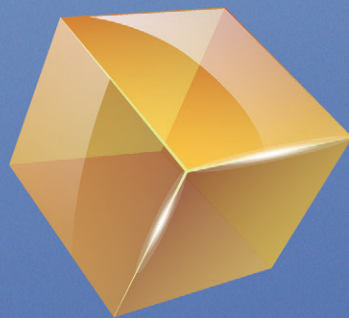
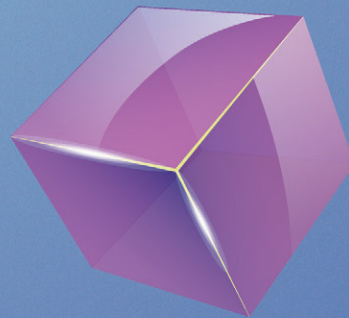
釋義 (續) Definitions (Continued)

「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
「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（我們科通技術（前稱硬蛋創新）的高級管理層成員之一）的妻子 Ms. Yao Yi (姚怡), our substantial shareholder, the sole shareholder of Shenzhen Cogobuy, and the wife of Mr. Li Feng, one of our senior management members of Comtech (formerly Ingdan Innovations)
「中國」或「中國內地」 “PRC”, “China” or “mainland China”	指 中華人民共和國，除文義另有所指及僅就本中期報告而言，本中期報告所提述的中國或中國內地不包括台灣、香港或中國澳門特別行政區；「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 interim report, references in this interim report to the PRC, China or mainland China do not include Taiwan, Hong Kong or the Macau Special Administrative Region of the PRC; the term “Chinese” has a similar meaning
「中國法律顧問」 “PRC Legal Advisor”	指 世澤律師事務所 Broad & Bright Law Firm
「研發」 “R&D”	指 研究及開發 research and development
「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2021年6月30日止六個月 the six months ended June 30, 2021
「受限制股份單位計劃」 “RSU Scheme”	指 由本公司採納以向其及附屬公司的董事、高級管理層及僱員授予受限制股份單位的計劃，該計劃於2014年3月1日生效及經2014年12月21日所修訂 the scheme adopted by the Company to grant RSUs to directors, senior management and employees and those of subsidiaries which took effect as at March 1, 2014 and amended on December 21, 2014
「受限制股份單位」 “RSUs”	指 根據受限制股份單位計劃授予的受限制股份單位 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

釋義 (續)

Definitions (Continued)

「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
「深圳可購百」 “Shenzhen Cogobuy”	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 Cogobuy 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
「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



科通芯城
Cogobuy.com

Cogobuy Group 科通芯城集團

(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