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**恆泰裕集團控股有限公司**  
**HANG TAI YUE GROUP HOLDINGS LIMITED**

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

**(Stock Code: 8081)**

**2023 THIRD QUARTERLY RESULTS ANNOUNCEMENT**

The board (“**Board**”) of directors (“**Directors**”) of Hang Tai Yue Group Holdings Limited (“**Company**”, together with its subsidiaries, the “**Group**”) is pleased to announce the unaudited results of the Group for the nine months ended 30 September 2023. This announcement, containing the full text of the 2023 third quarterly report of the Company, complies with the relevant requirements of the Rules (“**GEM Listing Rules**”) Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited in relation to information to accompany preliminary announcement of third quarterly results.

On behalf of the Board  
**Hang Tai Yue Group Holdings Limited**  
**Ng Ting Ho**  
*Chairman*

Hong Kong, 10 November 2023

*As at the date of this announcement, the Board comprises (i) one non-executive Director, namely Mr. Ng Ting Ho; (ii) two executive Directors, namely Ms. Lam Ching Yee and Mr. Fong Chak Kiu; and (iii) three independent non-executive Directors, namely Mr. Wong Siu Keung, Joe, Mr. Chan Ming Kit and Mr. Tong Hin Sum Paul.*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.*

*This announcement will remain on the “Latest Listed Company Information” page of the website of The Stock Exchange of Hong Kong Limited at <http://www.hkexnews.hk> for a minimum period of seven days from the date of publication and on the website of the Company at <http://www.hangtaiyue.com>.*



# 恆泰裕集團控股有限公司

## HANG TAI YUE GROUP HOLDINGS LIMITED

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

(於開曼群島註冊成立並於百慕達存續之有限公司)

(Stock Code 股份代號: 8081)

# 2023

## THIRD QUARTERLY REPORT

## 第三季度報告



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

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

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

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

*This report, for which the directors (“**Directors**”, and each a “**Director**”) of Hang Tai Yue Group Holdings Limited (“**Company**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (“**GEM Listing Rules**”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.*

*This report will remain on the “Latest Listed Company Information” page of the website of the Stock Exchange at <http://www.hkexnews.hk> for a minimum period of seven days from the date of its publication and on the website of the Company at <http://www.hangtaiyue.com>.*

## 香港聯合交易所有限公司(「聯交所」) GEM的特色

**GEM之定位，乃為中小型公司提供一個上市之市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資者應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。**

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

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

*本報告之資料乃遵照聯交所《GEM證券上市規則》(「**GEM上市規則**」)而刊載，旨在提供有關恆泰裕集團控股有限公司(「**本公司**」)之資料；本公司之董事(「**董事**」，及各為一名「**董事**」)願就本報告之資料共同及個別承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重要方面均屬準確完備，並無誤導或欺詐成分，且並無遺漏其他事項，足以令致本報告或其所載任何陳述產生誤導。*

*本報告將自其刊發日期起計最少七天載於聯交所網站<http://www.hkexnews.hk>「最新上市公司公告」一頁及本公司網站<http://www.hangtaiyue.com>。*

## THIRD QUARTERLY RESULTS

The board (“**Board**”) of Directors of the Company announces the unaudited condensed consolidated results of the Company and its subsidiaries (collectively, the “**Group**”) for the nine months and three months ended 30 September 2023 (“**Results**”), together with the unaudited comparative figures for the corresponding periods of 2022 as follows:

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

For the nine months and three months ended 30 September 2023

## 第三季度業績

本公司董事會(「**董事會**」)謹此公佈本公司及其附屬公司(統稱「**本集團**」)截至二零二三年九月三十日止九個月及三個月之未經審核簡明綜合業績(「**本業績**」)，連同二零二二年同期之未經審核比較數字如下：

### 未經審核簡明綜合損益及其他全面收益表

截至二零二三年九月三十日止九個月及三個月

		Notes 附註	Nine months ended 30 September 截至九月三十日止九個月		Three months ended 30 September 截至九月三十日止三個月	
			2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收入	2	45,147	115,306	10,877	15,265
Cost of sales	銷售成本		(6,532)	(73,761)	(1,697)	(2,583)
Other income and gains	其他收入及收益	2	2,385	16,003	(561)	7,728
Administrative expenses	行政開支		(65,285)	(78,879)	(19,380)	(25,079)
Impairment loss on contract assets, accounts receivable, loan and interest receivables	合約資產、應收賬款、應收貸款及利息減值虧損		(982)	-	(779)	-
Net gain on disposal of subsidiaries	出售附屬公司之收益淨額		72,145	25,560	-	-
Gain on disposals of financial assets at fair value through profit and loss (“FVTPL”)	出售按公平值透過損益列賬之金融資產的收益		335	-	-	-
Fair value (loss)/gain on financial assets at FVTPL	按公平值透過損益列賬之金融資產之公平值(虧損)/收益		(3,608)	25	(2,581)	(633)
Share of results of associates	分佔聯營公司業績		(13,047)	14,058	(5,918)	6,525
Finance costs	融資成本		(5,081)	(6,910)	(1,148)	(2,230)
Profit/(loss) before tax	除稅前溢利/(虧損)		25,477	11,402	(21,187)	(1,007)
Income tax expense	所得稅開支	3	-	-	-	-
Profit/(loss) for the period	期內溢利/(虧損)		25,477	11,402	(21,187)	(1,007)

		Nine months ended 30 September 截至九月三十日止九個月		Three months ended 30 September 截至九月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註				
<b>Other comprehensive income, net of tax</b>	<b>其他全面收益，扣除稅項</b>				
<b>Items that may be reclassified subsequently to profit or loss in subsequent periods:</b>	<b>其後於其後期間可能重新分類至損益的項目：</b>				
Exchange differences arising on translation of financial statements of overseas subsidiaries	換算海外附屬公司財務報表產生之匯兌差額	(2,039)	3,428	(2,169)	2,565
Reclassification of translation reserve upon disposals of subsidiaries	於出售附屬公司時重新歸類匯兌儲備	-	(527)	-	-
		<b>(2,039)</b>	<b>2,901</b>	<b>(2,169)</b>	<b>2,565</b>
<b>Item that will not be reclassified to profit or loss:</b>	<b>將不會重新分類至損益的項目：</b>				
Fair value gain/(losses) on financial assets at fair value through other comprehensive income ("FVTOCI")	按公平值透過其他全面收益列賬(「按公平值透過其他全面收益列賬」)之金融資產的公平值收益/(虧損)	28,238	(40,993)	(228)	(11,365)
Other comprehensive income for the period	期內其他全面收益	26,199	(38,092)	(2,397)	(8,800)
<b>Total comprehensive income for the period</b>	<b>期內全面收益總額</b>	<b>51,676</b>	<b>(26,690)</b>	<b>(23,584)</b>	<b>(9,807)</b>
<b>Profit/(loss) for the period attributable to:</b>	<b>下列人士應佔期內溢利/(虧損)：</b>				
The shareholders of the Company ("Shareholders")	本公司股東(「股東」)	25,589	11,902	(21,154)	(983)
Non-controlling interests	非控股權益	(112)	(500)	(33)	(24)
		<b>25,477</b>	<b>11,402</b>	<b>(21,187)</b>	<b>(1,007)</b>
<b>Total comprehensive income for the period attributable to:</b>	<b>下列人士應佔期內全面收益總額：</b>				
The Shareholders	股東	51,788	(26,097)	(23,551)	(9,783)
Non-controlling interests	非控股權益	(112)	(593)	(33)	(24)
		<b>51,676</b>	<b>(26,690)</b>	<b>(23,584)</b>	<b>(9,807)</b>
<b>Earnings/(loss) per share</b>	<b>每股盈利/(虧損)</b>				
- Basic and diluted (HK cents)	- 基本及攤薄(港仙)	5	0.48	0.22	(0.41)
				<b>(0.41)</b>	<b>(0.02)</b>

## NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS:

### 1. BASIS OF PREPARATION

The Results have been prepared in accordance with Hong Kong Financial Reporting Standards (“**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”). HKFRSs comprise Hong Kong Financial Reporting Standards; Hong Kong Accounting Standards (“**HKASs**”), and Interpretations. The Results have been prepared in accordance with HKAS 34 “Interim Financial Reporting” issued by the HKICPA and they also comply with the applicable disclosure provisions of the GEM Listing Rules and the disclosure requirements of the Hong Kong Companies Ordinance (Chapter 622 of the Laws of Hong Kong). The Results have been prepared under the historical cost convention, except for certain financial instruments which are measured at fair values. The principal accounting policies used in the preparation of the Results are consistent with those applied in the preparation of the audited annual financial statements for the year ended 31 December 2022.

In the current period, the Group has applied the following new and revised HKFRSs issued by the HKICPA which are mandatorily effective for the annual periods beginning on or after 1 January 2023 for the preparation of the Group’s condensed consolidated financial statements:

Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction

The Directors do not expect that the amendments listed above will have a material impact on the Group’s condensed consolidated financial statements upon application.

The Group has not early adopted the new and revised HKFRSs that have been issued but are not yet effective.

## 未經審核簡明綜合財務報表附註：

### 1. 編製基準

本業績乃根據香港會計師公會（「**香港會計師公會**」）頒佈之香港財務報告準則（「**香港財務報告準則**」）編製。香港財務報告準則包括《香港財務報告準則》、《香港會計準則》（「**香港會計準則**」）及《詮釋》。本業績乃根據香港會計師公會頒佈之香港會計準則第34號「中期財務報告」編製且亦符合GEM上市規則之適用披露條文及香港公司條例（香港法例第622章）之披露規定。本業績乃根據歷史成本法編製，惟按公平值計量之若干金融工具除外。編製本業績所採用之主要會計政策與編製截至二零二二年十二月三十一日止年度之經審核年度財務報表所採用者一致。

於本期間，本集團已就編製本集團之簡明綜合財務報表應用以下由香港會計師公會頒佈並於二零二三年一月一日或之後開始的年度期間強制生效的新訂及經修訂香港財務報告準則：

香港會計準則第1號及香港財務報告準則實務報告第2號之修訂	會計政策之披露
香港會計準則第8號之修訂	會計估計之定義
香港會計準則第12號之修訂	與單一交易產生的資產及負債有關的遞延稅項

董事預期上述修訂於獲應用後將不會對本集團的簡明綜合財務報表造成重大影響。

本集團並無提早採納已頒佈但尚未生效之新訂及經修訂香港財務報告準則。

## 2. REVENUE, OTHER INCOME AND GAINS

Revenue represents the aggregate of the net invoiced value of goods sold and net amounts received and receivable from third parties for the services rendered by the Group during the period. An analysis of the Group's revenue, other income and gains is as follows:

## 2. 收入、其他收入及收益

收入指期內本集團已售貨品的發票淨值與就本集團所提供服務已收及應收第三方的款項淨額之總和。本集團之收入、其他收入及收益分析如下：

		Nine months ended 30 September 截至九月三十日止九個月		Three months ended 30 September 截至九月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue from contracts with customers:	客戶合約收入：				
Provision of hospitality and related services	提供酒店及相關服務	16,783	19,974	3,475	6,118
Sales of food and beverage in hotel business	於酒店業務銷售餐飲	24,096	25,119	5,842	8,330
Provision of services through network media	透過網絡媒體提供服務	53	67,888	10	-
		40,932	112,981	9,327	14,448
Revenue from other sources:	來自其他來源的收入：				
Loan interest income	借貸利息收入	4,167	2,306	1,502	798
Dividend income arising from financial assets at FVTPL	來自按公平值透過損益列賬的金融資產的股息收入	48	19	48	19
		4,215	2,325	1,550	817
		45,147	115,306	10,877	15,265
Other income and gains:	其他收入及收益：				
Bank interest income	銀行利息收入	38	-	17	-
Other income/(loss)	其他收入/(虧損)	2,347	16,003	(578)	7,728
		2,385	16,003	(561)	7,728
Total revenue, other income and gains	收入、其他收入及收益總額	47,532	131,309	10,316	22,993

### 3. INCOME TAX EXPENSE

### 3. 所得稅開支

		Nine months ended 30 September 截至九月三十日止九個月		Three months ended 30 September 截至九月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Current tax:	即期稅項：				
- Hong Kong Profits Tax	- 香港利得稅	-	-	-	-
- People's Republic of China ("PRC") Enterprise Income Tax	- 中華人民共和國(「中國」)企業所得稅	-	-	-	-
- Australia Company Tax	- 澳洲公司稅項	-	-	-	-
- Indonesia Corporate Income Tax	- 印尼企業所得稅	-	-	-	-
		-	-	-	-
Deferred tax: Charged for the period	遞延稅項： 期內扣除	-	-	-	-
Income tax expense	所得稅開支	-	-	-	-

The Group's entities operated in Hong Kong are subject to the Hong Kong profits tax rate at 16.5% (2022: 16.5%) on the estimated assessable income. No provision for Hong Kong profits tax has been made for the current period since the Group's entities operating in Hong Kong had sufficient tax losses brought forward from previous years to offset against profit generated for the period. The Company's subsidiaries and associates operating in the PRC, Australia and Indonesia are subject to the tax rates at 15% or 25% (2022: 15% or 25%) in the PRC, 30% (2022: 30%) in Australia and 22% (2022: 22%) in Indonesia, respectively.

### 4. INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the nine months ended 30 September 2023 (2022: Nil).

本集團於香港經營之實體須就估計應課稅收入按16.5%(二零二二年：16.5%)稅率繳納香港利得稅。由於本集團於香港經營之實體有足夠過往年度結轉之稅項虧損以抵銷本期間產生之溢利，故本期間並無計提香港利得稅撥備。本公司於中國、澳洲及印尼經營之附屬公司及聯營公司須分別按中國15%或25%(二零二二年：15%或25%)、按澳洲30%(二零二二年：30%)及按印尼22%(二零二二年：22%)的稅率繳納。

### 4. 中期股息

董事會不建議就截至二零二三年九月三十日止九個月派發中期股息(二零二二年：無)。



## 5. EARNINGS/(LOSS) PER SHARE

The calculation of basic and diluted earnings/(loss) per share attributable to the Shareholders is based on the following data:

## 5. 每股盈利／(虧損)

股東應佔每股基本及攤薄盈利／(虧損)乃根據下列數據計算：

		Nine months ended 30 September 截至九月三十日止九個月		Three months ended 30 September 截至九月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Earnings/(loss):</b>	<b>盈利／(虧損)：</b>				
Earnings/(loss) for the period attributable to the Shareholders	股東應佔期內盈利／(虧損)	25,589	11,902	(21,154)	(983)
		Nine months ended 30 September 截至九月三十日止九個月		Three months ended 30 September 截至九月三十日止三個月	
		2023 二零二三年 (Unaudited) (未經審核)	2022 二零二二年 (Unaudited) (未經審核)	2023 二零二三年 (Unaudited) (未經審核)	2022 二零二二年 (Unaudited) (未經審核)
<b>Number of shares:</b>	<b>股份數目：</b>				
Weighted average number of ordinary shares in issue for the purpose of calculating basic and diluted earnings/(loss) per share (Note)	就計算每股基本及攤薄盈利／(虧損)而言之已發行普通股之加權平均數(附註)	5,295,970,639	5,336,235,108	5,216,754,673	5,336,235,108

Note:

No adjustment has been made to the amount of the basic earnings/(loss) per share for the nine months ended 30 September 2023 and 2022 in respect of any dilution because there was no potentially dilutive ordinary share in issue during the nine months ended 30 September 2023 and 2022.

附註：

概無對截至二零二三年及二零二二年九月三十日止九個月的每股基本盈利／(虧損)金額作出任何有關攤薄的調整，原因為截至二零二三年及二零二二年九月三十日止九個月均無已發行潛在攤薄普通股。

## 6. UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the nine months ended 30 September 2023

## 6. 未經審核簡明綜合權益變動表

截至二零二三年九月三十日止九個月

		Attributable to the Shareholders of the Company 本公司股東應佔										
		Share capital	Treasury shares	Share premium	Contributed surplus	Translation reserve	Other reserve	Fair value reserve of financial assets at FVTOCI (non-recycling) 按公平值透過其他全面收益列賬之金融資產之公平值儲備 (不可撥回)	Accumulated losses	Total	Non-controlling interests	Total equity
		股本 HK\$'000 千港元	庫存股份 HK\$'000 千港元	股份溢價 HK\$'000 千港元	實繳盈餘 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	其他儲備 HK\$'000 千港元	其他儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	總計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總權益 HK\$'000 千港元
<b>At 1 January 2022 (audited)</b>	於二零二二年一月一日 (經審核)	53,362	-	510,233	693,308	(5,873)	5,235	(212,556)	(720,983)	322,726	(4,915)	317,811
Profit for the period	期內溢利	-	-	-	-	-	-	-	11,902	11,902	(500)	11,402
Other comprehensive income for the period:	期內其他全面收益：											
Exchange differences arising on translation of financial statements of overseas subsidiaries	換算海外附屬公司財務報表產生之匯兌差額	-	-	-	-	3,521	-	-	-	3,521	(93)	3,428
Reclassification of translation reserve upon disposals of subsidiaries	於出售附屬公司時重新歸類匯兌儲備	-	-	-	-	(527)	-	-	-	(527)	-	(527)
Fair value losses on financial assets at FVTOCI	按公平值透過其他全面收益列賬之金融資產之公平值虧損	-	-	-	-	-	-	(40,993)	-	(40,993)	-	(40,993)
<b>Total comprehensive income for the period</b>	<b>期內全面收益總額</b>	-	-	-	-	2,994	-	(40,993)	11,902	(26,097)	(593)	(26,690)
Disposal of subsidiaries	出售附屬公司	-	-	-	-	-	-	-	-	-	9,724	9,724
Change in ownership interest in a subsidiary that does not result in a change of control	未導致控制權變更之一間附屬公司所有權權益變更	-	-	-	-	-	(502)	-	-	(502)	(4,499)	(5,001)
Transfer in contributed surplus due to cancellation of share premium	因註銷股份溢價轉撥至實繳盈餘	-	-	(510,233)	510,233	-	-	-	-	-	-	-
<b>At 30 September 2022 (unaudited)</b>	於二零二二年九月三十日 (未經審核)	53,362	-	-	1,203,541	(2,879)	4,733	(253,549)	(709,081)	296,127	(283)	295,844
<b>At 1 January 2023 (audited)</b>	於二零二三年一月一日(經審核)	53,362	-	-	1,203,541	(2,786)	4,733	(225,582)	(737,029)	296,239	(334)	295,905
Profit for the period	期內溢利	-	-	-	-	-	-	-	25,589	25,589	(112)	25,477
Other comprehensive income for the period:	期內其他全面收益：											
Exchange differences arising on translation of financial statements of overseas subsidiaries	換算海外附屬公司財務報表產生之匯兌差額	-	-	-	-	(2,039)	-	-	-	(2,039)	-	(2,039)
Fair value gains on financial assets at FVTOCI	按公平值透過其他全面收益列賬之金融資產之公平值收益	-	-	-	-	-	-	28,238	-	28,238	-	28,238
Deemed disposal of financial assets at FVTOCI	視作出售按公平值透過其他全面收益列賬之金融資產	-	-	-	-	-	-	158,453	(158,453)	-	-	-
<b>Total comprehensive income for the period</b>	<b>期內全面收益總額</b>	-	-	-	-	(2,039)	-	186,691	(132,864)	51,788	(112)	51,676
Deemed disposal of a subsidiary	視作出售一間附屬公司	-	-	-	-	(3,712)	-	-	-	(3,712)	-	(3,712)
Purchase of own shares	購買自身股份	-	(17,076)	-	-	-	-	-	-	(17,076)	-	(17,076)
Cancellation of own shares	取消自身股份	(1,802)	17,076	-	(15,274)	-	-	-	-	-	-	-
<b>At 30 September 2023 (unaudited)</b>	於二零二三年九月三十日(未經審核)	51,560	-	-	1,188,267	(8,537)	4,733	(38,891)	(869,893)	327,239	(446)	326,793

## MANAGEMENT DISCUSSION AND ANALYSIS

### Business and Financial Review

During the nine months ended 30 September 2023, the principal activities of the Group were (i) provision of hospitality and related services in Australia; (ii) provision of services through network media; (iii) money lending business; and (iv) assets investments business.

During the period under review, the profit for the period of the Group was approximately HK\$25,477,000 (2022: approximately HK\$11,402,000), which was mainly attributable to the combined effects of (i) a gain of approximately HK\$72,145,000 (2022: Nil) recognised by the Group from its deemed disposal of a wholly-owned subsidiary of the Company, 迹象信息技术(上海)有限公司 (in English for identification purpose, Jixiang Information Technology (Shanghai) Co., Ltd.) (“**Jixiang**”) on 31 May 2023, details of which are set out in the paragraph headed “Disposal of Zhiqu” below; (ii) the Group’s deemed disposal of Dynamic Indonesia Holdings Limited (formerly known as TNG Indonesia Holdings Limited) (“**Dynamic Indonesia Holdings**”), which resulted in a net gain on the deemed disposal of subsidiaries of approximately HK\$26,907,000 for the nine months ended 30 September 2022, that was absent for the nine months ended 30 September 2023; and (iii) the change from the Group’s share of profits of associates of approximately HK\$14,058,000 for the nine months ended 30 September 2022 to the Group’s share of losses of associates of approximately HK\$13,047,000 for the nine months ended 30 September 2023.

## 管理層討論及分析

### 業務及財務回顧

截至二零二三年九月三十日止九個月，本集團之主要業務為：(i)於澳洲提供酒店及相關服務；(ii)透過網絡媒體提供服務；(iii)借貸業務；及(iv)資產投資業務。

於回顧期間，本集團期內溢利約為25,477,000港元(二零二二年：約11,402,000港元)，乃主要由於以下各項的綜合影響：(i)本集團於二零二三年五月三十一日確認自視作出售本公司全資附屬公司迹象信息技术(上海)有限公司(「**迹象**」)(詳情載於下文「出售智趣」一段)之收益約72,145,000港元(二零二二年：無)；(ii)本集團視作出售Dynamic Indonesia Holdings Limited(前稱TNG Indonesia Holdings Limited)(「**Dynamic Indonesia Holdings**」)導致截至二零二二年九月三十日止九個月錄得視作出售附屬公司收益淨額約26,907,000港元，而於截至二零二三年九月三十日止九個月並無有關收益淨額；及(iii)本集團截至二零二二年九月三十日止九個月之分佔聯營公司溢利約14,058,000港元轉為本集團截至二零二三年九月三十日止九個月之分佔聯營公司虧損約13,047,000港元。

## Provision of Hospitality and Related Services in Australia

During the period under review, the Group was engaged in the hospitality business through its venue located in Victoria, Australia, namely the Balgownie Estate Vineyard Resort & Spa Yarra Valley (“**Balgownie**”).

Balgownie, which is in Yarra Valley, is a popular winery and tourism destination in Victoria, Australia. Balgownie was (i) the winner of “Resort Style Accommodation of the Year” awarded by Tourism Accommodation Australia (Victoria) four years in a row from 2016 to 2019 and in 2022; (ii) the 2021 Bronze Winner and the 2022 Silver Winner of “Business Event Venues” of the Victorian Tourism Awards awarded by the Victorian Tourism Industry Council; and (iii) awarded as “Hotel Bar of the Year” by Tourism Accommodation Australia in 2022. In addition, with both the head chef and the executive chef of Balgownie’s newest restaurant being the finalists of Tourism Accommodation Australia (Victoria) for Best Chef in 2021 and the winner of Tourism Accommodation Australia (Victoria) for Best Chef in 2019 respectively, the high quality of the resort’s food and beverage offerings was ensured. Balgownie consists of a piece of freehold land of approximately 29 hectares with a 7-hectare vineyard growing Pinot and Chardonnay wine grapes and offers 70 luxury accommodation rooms, including a restaurant, cellar door, conference and function facilities, health club facilities and day spa, which could generate additional income from the guests.

Balgownie has been partnering with Australia’s largest day spa brand, Endota Spa (“**Spa Partner**”), which has a network of over 120 day spas in Australia and New Zealand, for the day spa in Balgownie. Pursuant to the agreement entered into between the Group and the Spa Partner, the Group will provide the premises and the Spa Partner will contribute the capital required to fit out the spa. The Group will receive income from the Spa Partner on a percentage of the revenue generated by the Spa Partner. In addition, the Group will also sell the Spa Partner’s products and services in the spa venues to generate additional income related to the day spa. The day spa was opened at the end of June 2022 and the Group launched a new “Wellness Retreat” product/service with the Spa Partner and was the first to provide such product/service in Yarra Valley. The Group expects to leverage on the brand and client base of the Spa Partner and gain an edge in the leisure and corporate segment, so as to attract more customers to Balgownie.

## 於澳洲提供酒店及相關服務

於回顧期間，本集團通過其於澳洲維多利亞的物業從事酒店業務，即博爾基尼酒莊水療度假村(「博爾基尼」)。

博爾基尼位於亞拉河谷，該地區為澳洲維多利亞受人青睞之釀酒廠及旅遊勝地。博爾基尼(i)於二零一六年至二零一九年連續四年及於二零二二年獲澳洲旅遊住宿(維多利亞)協會頒授「年度度假村住宿獎」；(ii)獲維多利亞州旅遊業委員會頒發維多利亞旅遊獎「商業活動場所(Business Event Venues)」二零二一年銅獎及二零二二年銀獎；及(iii)於二零二二年獲澳洲旅遊住宿協會頒授「年度酒店酒吧獎」。此外，博爾基尼新開設餐廳的主廚及行政主廚分別為二零二一年澳洲旅遊住宿(維多利亞)協會最佳主廚獎入圍者及二零一九年澳洲旅遊住宿(維多利亞)協會最佳主廚獎得主，確保度假村優質的餐飲服務供應。博爾基尼包括一幅面積約為29公頃之永久業權土地，擁有7公頃種植比諾及霞多麗葡萄酒葡萄的葡萄園，並提供70間豪華客房，當中包括餐廳、酒窖、會議及宴會設施、健身會所設施及日間水療設施，可賺取額外收入。

博爾基尼與澳洲最大日間水療品牌Endota Spa(「水療合作夥伴」)就於博爾基尼提供日間水療服務進行合作。水療合作夥伴在澳洲及新西蘭擁有超過120個日間水療中心的業務網絡。根據本集團與水療合作夥伴訂立的協議，本集團將提供場所，而水療合作夥伴將投入裝修水療中心所需的資金。本集團將按水療合作夥伴所產生收入之百分比向水療合作夥伴收取收入。此外，本集團亦將於水療中心出售水療合作夥伴的產品及服務，藉以拓寬日間水療相關收入。日間水療中心於二零二二年六月底開業，本集團已與水療合作夥伴推出新的「休閒養生」產品／服務，成為首家在亞拉河谷提供此類產品／服務的度假村。本集團期望可利用水療合作夥伴的品牌及客戶基礎，進一步於休閒及企業領域取得優勢，以為博爾基尼吸引更多顧客。

The Group intends to brand Balgownie as an integrated resort-based travel destination offering classic experiences, wellness retreats and event-hosting. In February 2022, the new restaurant of Balgownie began accepting bookings from off-site customers and in-house guests to enjoy the dining experience. With the new restaurant (together with the existing function centre) reaching a maximum capacity of approximately 270 customers, the Group will provide banquet services such as the hosting of weddings or events to broaden the Group's income stream. The Group believes that the restaurant has the ambience to attract customers given its capability to host lavish events and improve the dining experience of its guests.

The occupancy rate of Balgownie for the nine months ended 30 September 2023 was approximately 74.8%, which had slightly dropped from approximately 75.0% in the corresponding period in 2022. Currently, Balgownie has 70 (2022:70) luxury rooms, a restaurant and a day spa. In order to stay competitive in the market, the Group will regularly review and refine Balgownie's products, services and interior design, enhance its hardware and arrange refurbishment for it if necessary.

In July 2023, the Group entered into a renovation agreement (as amended and supplemented from time to time), pursuant to which a third-party contractor has agreed to carry out renovation work ("**Renovation Work**") for Balgownie. Details of the renovation agreement are set out in the announcements of the Company dated 21 July 2023 and 10 November 2023.

During the period under review, the Group recorded a revenue of approximately HK\$40,879,000 from its segment of provision of hospitality and related services and sales of food and beverage in hotel business in Australia during the nine months ended 30 September 2023 (2022: approximately HK\$45,093,000), which amounted to a decrease of approximately HK\$4,214,000 or approximately 9.3%. The decrease was mainly due to the decrease in the number of occupied rooms of Balgownie during the period under review as a result of the Renovation Work.

### Provision of services through network media

During the period under review, the Group recorded a revenue of approximately HK\$53,000 (2022: approximately HK\$67,888,000) from its segment of provision of services through network media. The significant decrease in the revenue generated from this segment of the Group during the period under review was mainly due to the Walletku Disposal (as defined below), further details of which are set out below.

本集團打算將博爾基尼品牌打造為提供一流體驗、養生靜修及舉辦活動的綜合性度假旅遊勝地。於二零二二年二月，博爾基尼的新餐廳開始接受外部賓客及入住的賓客預訂，以享受用餐體驗。隨著新餐廳(連同現有宴會中心)可接待人數達到約270名顧客，本集團亦將提供宴會服務，如舉辦婚禮或活動，以擴闊本集團的收入來源。本集團認為，餐廳擁有能力吸引顧客舉辦奢華活動及改善其賓客的用餐體驗。

截至二零二三年九月三十日止九個月，博爾基尼的入住率為約74.8%，較二零二二年同期的約75.0%略微下降。目前，博爾基尼擁有70間(二零二二年：70間)豪華客房、一間餐廳及日間水療中心。為保持市場競爭力，本集團將定期檢討及完善博爾基尼的產品、服務及室內設計，以及提升硬件，並於必要時進行翻新裝修。

於二零二三年七月，本集團訂立一份翻新協議(經不時修訂及補充)，據此，第三方承包商已同意對博爾基尼進行翻新工程(「翻新工程」)。翻新協議的詳情載於本公司日期為二零二三年七月二十一日及二零二三年十一月十日的公佈。

於回顧期間，截至二零二三年九月三十日止九個月，本集團就其於澳洲提供酒店及相關服務以及於酒店業務銷售餐飲分部錄得收入約40,879,000港元(二零二二年：約45,093,000港元)，減少約4,214,000港元或約9.3%。有關減少乃主要由於翻新工程導致博爾基尼於回顧期間的客房入住數目減少。

### 透過網絡媒體提供服務

於回顧期間，本集團自其透過網絡媒體提供服務之分部錄得收入約53,000港元(二零二二年：約67,888,000港元)。本集團於回顧期間自該分部產生的收入大幅減少主要由於Walletku出售事項(定義見下文)，進一步詳情載於下文。

On 2 June 2022, Noble Tack International Limited (“**Second Subscriber**”), a wholly-owned subsidiary of the Company and a then controlling shareholder of Dynamic Indonesia Holdings, entered into a subscription agreement (“**Subscription Agreement**”) with Dynamic Indonesia Holdings and Dynamic Investment Holdings Limited (formerly known as TNG FinTech Holdings Limited) (“**First Subscriber**”), a then non-controlling shareholder of Dynamic Indonesia Holdings and a wholly-owned subsidiary of Seamless Group Inc. (“**Grantor**”), pursuant to which Dynamic Indonesia Holdings agreed to allot and issue 5,000 subscription shares (“**Subscription Shares**”) in five tranches (with each tranche of 1,000 Subscription Shares) for the aggregate subscription price of US\$1,000,000 (“**Subscription**”). The Subscription Shares represent 20% of the enlarged issued share capital of Dynamic Indonesia Holdings upon completion of the Subscription. Pursuant to the terms of the Subscription Agreement, the Second Subscriber decided not to subscribe for the first tranche of the Subscription and the First Subscriber agreed to subscribe for all the 1,000 Subscription Shares under the first tranche of the Subscription and paid the first tranche subscription price of US\$200,000 to Dynamic Indonesia Holdings immediately after the entering into of the Subscription Agreement. Upon completion of the first tranche of the Subscription, Dynamic Indonesia Holdings was owned as to approximately 51.43% by the First Subscriber and approximately 48.57% by the Second Subscriber, respectively and therefore, the completion of such tranche of the Subscription constituted a deemed disposal (“**Walletku Disposal**”) pursuant to Rule 19.29 of the GEM Listing Rules. Accordingly, Dynamic Indonesia Holdings and its subsidiaries (including, PT Walletku Indompet Indonesia) (“**Dynamic Indonesia Holdings Group**”) ceased to be subsidiaries of the Company and the financial results of the Dynamic Indonesia Holdings Group ceased to be accounted for in the consolidated financial statements of the Company thereafter.

於二零二二年六月二日，本公司之全資附屬公司及Dynamic Indonesia Holdings當時之控股股東Noble Tack International Limited(「**第二認購人**」)與Dynamic Indonesia Holdings及Dynamic Investment Holdings當時之非控股股東及Seamless Group Inc.(「**授出人**」)之全資附屬公司Dynamic Investment Holdings Limited(前稱TNG FinTech Holdings Limited)(「**第一認購人**」)訂立認購協議(「**認購協議**」)，據此，Dynamic Indonesia Holdings同意以總認購價1,000,000美元分五批(每批1,000股認購股份)配發及發行5,000股認購股份(「**認購股份**」)(「**認購事項**」)。認購股份相當於於認購事項完成後Dynamic Indonesia Holdings經擴大已發行股本之20%。根據認購協議的條款，第二認購人已決定不認購第一批認購事項，而第一認購人同意認購第一批認購事項下之全部1,000股認購股份並於訂立認購協議後立即向Dynamic Indonesia Holdings支付第一批認購價200,000美元。於完成第一批認購事項後，Dynamic Indonesia Holdings由第一認購人及第二認購人分別擁有約51.43%及約48.57%股權，因此，根據GEM上市規則第19.29條，完成該批認購事項構成視作出售情況(「**Walletku出售事項**」)。因此，Dynamic Indonesia Holdings及其附屬公司(包括PT Walletku Indompet Indonesia)(「**Dynamic Indonesia Holdings集團**」)不再為本公司之附屬公司，且Dynamic Indonesia Holdings集團之財務業績不再併入本公司此後之綜合財務報表。

On 2 June 2022, the Grantor also entered into an option deed (“**Option Deed**”) with the Second Subscriber, pursuant to which the Grantor agreed to grant to the Second Subscriber an option for the right but not the obligation (“**Put Option**”) to require the Grantor (or its nominee) to acquire all or part of the ordinary shares of Dynamic Indonesia Holdings held by the Second Subscriber (“**Option Shares**”) and all or part of the outstanding shareholder’s loans of approximately US\$2,050,000 from the Second Subscriber (“**Shareholder’s Loans**”) upon exercise of the Put Option which is exercisable at the discretion of the Second Subscriber in accordance with the terms of the Option Deed. The Second Subscriber has the discretion to determine the number of the Option Shares and the amount of the Shareholder’s Loans to be acquired by the Grantor (or its nominee) upon exercise of the Put Option and the Second Subscriber shall notify the Grantor such number of the Option Shares and amount of the Shareholder’s Loans to be acquired by the Grantor (or its nominee) in the option notice to be served by the Second Subscriber.

Details of the Walletku Disposal are set out in the announcements of the Company dated 2 June 2022 and 21 July 2022.

Pursuant to the terms of the Subscription Agreement, the Second Subscriber was entitled to subscribe for Subscription Shares under the second, the third, the fourth and the fifth tranches of the Subscription on 3 October 2022, 3 February 2023, 5 June 2023 and 5 October 2023, respectively, but it decided not to proceed with such subscriptions. Upon completion of these four tranches of the Subscription, an aggregate of 4,000 Subscription Shares were allotted and issued to the First Subscriber at an aggregate subscription price of US\$800,000, resulting in the First Subscriber and the Second Subscriber owning Dynamic Indonesia Holdings as to approximately 59.2% and approximately 40.8%, respectively.

Dynamic Indonesia Holdings Group is principally engaged in (i) Walletku Digital application, which is an electronic wallet for deposit of money as well as offline and online payment to merchants in Indonesia; (ii) sales of products of Indosat Ooredoo Hutchison (formerly known as Indosat Ooredoo), which is the second largest mobile network operator in Indonesia by market share; and (iii) Walletku E-commerce, which is an online shopping platform in Indonesia.

During the period under review, the Group was engaged in the operation of an electronic platform which provided micro-lending services and a platform on the social media which provided medical and healthcare information to the public. The operation of the two platforms had generated an income of approximately HK\$53,000 for the Group during the nine months ended 30 September 2023 (2022: approximately HK\$22,000).

於二零二二年六月二日，授出人亦與第二認購人訂立期權契據(「**期權契據**」)，據此，授出人同意授予第二認購人權利，但並非責任之期權(「**認沽期權**」)，以要求授出人(或其代名人)於認沽期權(可由第二認購人根據期權契據之條款酌情行使)獲行使後購買第二認購人所持有的Dynamic Indonesia Holdings的全部或部分普通股(「**期權股份**」)及來自第二認購人的全部或部分未償還股東貸款約2,050,000美元(「**股東貸款**」)。第二認購人擁有酌情權釐定於行使認沽期權後將由授出人(或其代名人)將予購買的期權股份數目及股東貸款金額，及第二認購人須於第二認購人將予發出的期權通知中知會授出人將由授出人(或其代名人)購買的該等期權股份數目及股東貸款金額。

Walletku出售事項之詳情載於本公司日期為二零二二年六月二日及二零二二年七月二十一日之公佈。

根據認購協議的條款，第二認購人有權分別於二零二二年十月三日、二零二三年二月三日、二零二三年六月五日及二零二三年十月五日認購第二、第三、第四及第五批認購事項項下的認購股份，惟其已決定不進行該等認購。於完成該四批認購事項後，已按總認購價800,000美元向第一認購人配發及發行共計4,000股認購股份，致使第一認購人及第二認購人分別擁有Dynamic Indonesia Holdings約59.2%及約40.8%股權。

Dynamic Indonesia Holdings集團的主要業務為：(i) Walletku Digital應用程式，可存放資金以及對印尼商戶作線下及線上支付的電子錢包；(ii)銷售印尼第二大流動網絡營運商(按市場份額計)Indosat Ooredoo Hutchison(前稱Indosat Ooredoo)的產品；及(iii)印尼的網上購物平台Walletku E-commerce。

於回顧期間，本集團從事經營一個提供小額貸款服務的電子平台及一個向公眾提供醫療及保健資料的社交媒體平台。截至二零二三年九月三十日止九個月，該兩個平台的營運為本集團帶來約53,000港元的收入(二零二二年：約22,000港元)。

## Money Lending Business

The Group is engaged in the money lending business in Hong Kong through its wholly-owned subsidiary, Mark Profit Finance Limited, which is a holder of a money lender's licence under the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong). During the period under review, the Group recorded interest income of approximately HK\$4,167,000 (2022: approximately HK\$2,306,000) from its money lending business, and interest income of the Group increased mainly due to the increase in the loans granted by the Group during the period under review. The Group has been paying close attention to the market conditions and will continue to monitor its resources to strive for the development of its money lending business with prudent credit procedures in accepting customers.

## Assets Investments Business

As at 30 September 2023, the Group's investment portfolio in relation to its assets investments business mainly comprised listed and unlisted securities, unlisted investment, and derivative financial assets. During the nine months ended 30 September 2023, the Group recorded (i) a fair value loss on financial assets at FVTPL of approximately HK\$3,608,000 (2022: fair value gain of approximately HK\$25,000), which was primarily attributable to the decrease in the fair value of the Group's investments in listed equity securities in Hong Kong as at 30 September 2023; and (ii) a fair value gain on financial assets at FVTOCI of approximately HK\$28,238,000 (2022: fair value loss of approximately HK\$40,993,000), which was primarily attributable to the increase in the fair value of the Group's investments in LEO Group Co., Ltd. ("LEO"), a company the shares of which are listed on the Shenzhen Stock Exchange (Stock Code: 002131).

Due to the loss of control over Jixiang upon the effective date of the Handover (as defined and explained in the paragraph headed "Disposal of Zhiqu" below) as of 31 May 2023, with effect from such date, Jixiang was deemed to be disposed of by the Group and it has been deconsolidated from the consolidated financial statements of the Company. After the deemed disposal of Jixiang on 31 May 2023, Jixiang ceased to be a subsidiary of the Company and the financial assets at FVTOCI held by Jixiang were deemed to be disposed of by the Group. Further details of the deemed disposal of Jixiang are set out in the Company's announcement dated 19 May 2023.

The Group will continue to hold the investments in its portfolio, unless there are changes in its investment strategy or potential opportunities in realising its existing investments in securities arise, taking into account the prospects of the issuers of the securities investments, and the Group's objective to optimise the returns from its investment portfolios and create value for the Shareholders.

## 借貸業務

本集團透過全資附屬公司百利財務有限公司在香港從事借貸業務。該公司乃根據放債人條例(香港法例第163章)持有放債人牌照。於回顧期間，本集團自借貸業務錄得利息收入約4,167,000港元(二零二二年：約2,306,000港元)，本集團利息收入增加乃主要由於本集團於回顧期間發放的貸款增加。本集團一直密切關注市場狀況及持續監控其資源，致力發展借貸業務，同時會對客戶採用審慎的信貸程序。

## 資產投資業務

於二零二三年九月三十日，本集團資產投資業務之投資組合主要包括上市及非上市證券、非上市投資及衍生金融資產。截至二零二三年九月三十日止九個月，本集團錄得(i)按公平值透過損益列賬之金融資產之公平值虧損約3,608,000港元(二零二二年：公平值收益約25,000港元)主要由於於二零二三年九月三十日，本集團投資於香港上市股本證券之公平值減少；及(ii)按公平值透過其他全面收益列賬之金融資產之公平值收益約28,238,000港元(二零二二年：公平值虧損約40,993,000港元)，主要由於本集團於利歐集團有限公司(「利歐」，一間股份於深圳證券交易所上市的公司(股份代號：002131))投資之公平值增加。

由於於二零二三年五月三十一日移交生效日期起對迹象失去控制權(定義及解釋見下文「出售智趣」一段)，故自當日起本集團已視作出售迹象，而迹象已從本公司的綜合財務報表中停止綜合入賬。於二零二三年五月三十一日完成對迹象的視作出售後，迹象不再為本公司的附屬公司，而本集團亦視作出售迹象持有的按公平值透過其他全面收益列賬之金融資產。視作出售迹象的進一步詳情載於本公司日期為二零二三年五月十九日的公佈。

經計及證券投資發行公司之前景以及本集團優化其投資組合回報及為股東創造價值的目標，除非其投資策略有變或出現變現其現有證券投資的潛在機會，否則本集團將繼續維持其現有投資組合。



## LOAN TO JIXIANG

During the years ended 31 December 2018 and 2019, Jixiang, a wholly-owned subsidiary of the Company (“**Borrower**”), had breached the covenant of a loan (“**Loan**”) in the original principal amount of RMB79,868,600 granted by Essence Securities Co., Limited (“**Lender**”), which is secured by certain of the listed securities. On 17 January 2020, the Borrower received the summons (“**Summons**”) issued by the Lender, as plaintiff, in the Shenzhen Intermediate People’s Court (“**SZ Court**”) against the Borrower as defendant. Pursuant to the Summons, the Lender demands the SZ Court to order the Borrower to: (i) repay to the Lender the outstanding principal amount of the Loan in the sum of approximately RMB70,893,000 (equivalent to approximately HK\$79,216,000); (ii) pay to the Lender interest at the rate of 6% per annum accrued on the outstanding principal amount of the Loan in the sum of approximately RMB70,893,000 (equivalent to approximately HK\$79,216,000) from 20 June 2019 to the date of repayment; (iii) pay to the Lender liquidated damages at the daily rate of 0.03%, including liquidated damages on the outstanding interest in the sum of approximately RMB1,042,000 (equivalent to approximately HK\$1,164,000) from 16 September 2019 to the date of repayment and liquidated damages on the principal from 19 June 2018 to the date of repayment; (iv) pay to the Lender its legal costs in making the claims in the sum of RMB76,000 (equivalent to approximately HK\$85,000); (v) use the proceeds from the realisation of certain of the listed securities pledged by the Borrower (“**Pledged Assets**”) through discounting, sale or auction firstly to repay to the Lender the outstanding amount of the Loan, the interest, the liquidated damages and the legal costs; and (vi) bear all the litigation costs such as case acceptance fees and security fee of this case. As per the Summons, the aggregate amount of the claims under (i) to (iv) up to 18 November 2019 amounted to approximately RMB85,186,000 (equivalent to approximately HK\$95,187,000).

## 向迹象貸款

截至二零一八年及二零一九年十二月三十一日止年度，本公司全資附屬公司迹象(「**借款人**」)違反安信證券股份有限公司(「**貸款人**」)授出的原本金額為人民幣79,868,600元由若干上市證券作抵押的貸款(「**貸款**」)的契諾。於二零二零年一月十七日，借款人已接獲深圳市中級人民法院(「**深圳法院**」)發出的由貸款人(作為原告)針對借款人(作為被告)的傳票(「**傳票**」)。根據傳票，貸款人要求深圳法院向借款人頒令：(i)向貸款人償還未償還貸款本金總額約人民幣70,893,000元(相當於約79,216,000港元)；(ii)向貸款人支付自二零一九年六月二十日起至償還日期之未償還貸款本金總額約人民幣70,893,000元(相當於約79,216,000港元)按年利率6%計算的利息；(iii)向貸款人支付按日利率0.03%計算的違約賠償金，包括自二零一九年九月十六日起至償還日期的總額約人民幣1,042,000元(相當於約1,164,000港元)未償還利息的違約賠償金及自二零一八年六月十九日起至償還日期的本金違約賠償金；(iv)向貸款人支付其於作出申索產生的法律費用人民幣76,000元(相當於約85,000港元)；(v)使用由借款人抵押的若干上市證券(「**抵押資產**」)經折現、變賣或拍賣變現的所得款項，優先向貸款人償還未償還貸款金額、利息、違約賠償金及法律費用；及(vi)承擔本案的受理費及保證金等所有訴訟費用。根據傳票，(i)至(iv)項下的申索總金額直至二零一九年十一月十八日為約人民幣85,186,000元(相當於約95,187,000港元)。

On or around 20 November 2020, the Borrower received the judgement (“**Judgement**”) issued by the SZ Court in relation to the Summons, pursuant to which:

- (1) the Borrower shall within ten days after the Judgement becoming effective, repay to the Lender (a) the outstanding principal amount of the Loan in the sum of approximately RMB71 million and interest on the outstanding principal amount of the Loan (consisting of (i) interest in the amount of approximately RMB1 million accrued from 20 June 2019 to 16 September 2019; and (ii) interest at the rate of 6% per annum accrued on the outstanding principal amount of the Loan in the sum of approximately RMB71 million from 16 September 2019 to the date of repayment); (b) liquidated damages at the daily rate of 3/10,000 on the outstanding interest in the sum of approximately RMB1 million payable from 16 September 2019 to the date of repayment; and (c) liquidated damages at the daily rate of 3/10,000 on the outstanding principal amount of the Loan (consisting of (i) liquidated damages in the amount of approximately RMB1 million payable from 19 June 2019 to 19 August 2019; and (ii) liquidated damages on the outstanding principal amount of the Loan in the sum of approximately RMB71 million payable from 19 August 2019 to the date of repayment);
- (2) the Lender shall have the right to the Pledged Assets as a chargee and the priority to be compensated with the proceeds from the realisation of the Pledged Assets through discounting, auction or sale; and
- (3) out of the litigation costs (consisting of case acceptance fees and security fee) in the aggregate amount of approximately RMB473,000, approximately RMB465,000 and approximately RMB8,000 shall be borne by the Borrower and the Lender, respectively.

Save for the above, the orders the Lender demanded the SZ Court to make against the Borrower in the Summons were rejected by the SZ Court.

Further details of the Summons and the Judgement are set out in the Company’s announcements dated 18 January 2020 and 20 November 2020.

The Group completed the disposal of an aggregate of 81,378,000 shares in Town Health International Medical Group Limited (a company whose shares are listed on the Main Board of the Stock Exchange (stock code: 3886)) for an aggregate cash consideration (excluding transaction costs) of approximately HK\$22,889,000 in March 2021 to partially repay the loan and the liabilities owed to the Lender under the Loan as required by the Judgement.

於二零二零年十一月二十日或前後，借款人收到深圳法院就傳票發出之判決(「**判決**」)，據此：

- (1) 借款人須於判決生效後十日內向貸款人償還(a)未償還貸款本金總額約人民幣71,000,000元及未償還貸款本金額之利息(包括(i)自二零一九年六月二十日至二零一九年九月十六日之累計之利息約人民幣1,000,000元；及(ii)自二零一九年九月十六日起至償還日期未償還貸款本金總額約人民幣71,000,000元按年利率6%計算的利息)；(b)自二零一九年九月十六日起至償還日期就未償還利息總額約人民幣1,000,000元應付的按日利率3/10,000計算的違約賠償金；及(c)按日利率3/10,000計算的未償還貸款本金額違約賠償金(包括(i)自二零一九年六月十九日起至二零一九年八月十九日應付的違約賠償金約人民幣1,000,000元；及(ii)自二零一九年八月十九日起至償還日期就未償還貸款本金總額約人民幣71,000,000元應付的違約賠償金)；
- (2) 貸款人有權作為抵押資產的承押人，並就以折現、拍賣或變賣方式變現抵押資產的所得款項優先獲得賠償；及
- (3) 訴訟費用總額為約人民幣473,000元(包括案件受理費及保證金)，其中約人民幣465,000元由借款人承擔，約人民幣8,000元由貸款人承擔。

除上述者外，貸款人於傳票中要求深圳法院對借款人作出之命令均被深圳法院駁回。

有關傳票及判決的進一步詳情載於本公司日期為二零二零年一月十八日及二零二零年十一月二十日之公佈。

於二零二一年三月，本集團完成出售共計81,378,000股康健國際醫療集團有限公司(一間股份於聯交所主板上市之公司，股份代號：3886)股份，總現金代價(不包括交易成本)約為22,889,000港元，以按判決規定償還部分貸款及貸款項下結欠貸款人之負債。

As set out on page 14 in this report, the deemed disposal of Jixiang by the Group was completed on 31 May 2023 and the Pledged Assets held by Jixiang were deemed to be disposed of.

## DISPOSAL OF ZHIQU

With respect to the claims made by LEO against the Group in relation to the adjustments to the total consideration for LEO's acquisition of the entire interest of 上海智趣廣告有限公司 (for identification purpose, Shanghai Zhiqu Advertisement Co., Ltd.) ("**Zhiqu**") pursuant to the sale and purchase agreement (as amended and supplemented by a supplemental agreement dated 11 January 2016) entered into between the Group, Mr. Xu Jialiang, Mr. Xu Xiaofeng, Zhiqu and LEO on 7 December 2015 (further details of which are set out in the paragraph headed "Disposal of Zhiqu" under the section headed "Management Discussion and Analysis" on pages 41 to 49 of the Company's annual report for the year ended 31 December 2022).

On 10 May 2023, 上海市第三中級人民法院 (in English for identification purpose only, Shanghai Third Intermediate People's Court) announced that Shanghai Well C.P.A. Partnership (上海華皓會計師事務所(普通合夥)) has been appointed as the administrator ("**Administrator**") in respect of the insolvent liquidation of Jixiang, a wholly-owned subsidiary of the Company ("**Liquidation**"), following its acceptance of the application made by LEO for the Liquidation. On 15 May 2023, Jixiang received a list from the Administrator for the items that needed to be handed over to the Administrator, including its assets, seals, and books and records ("**Handover**") and the Handover was completed on 31 May 2023.

Due to the Group's loss of control over Jixiang as a result of the deemed disposal of Jixiang by the Group upon completion of the Handover on 31 May 2023, Jixiang has been deconsolidated from the consolidated financial statements of the Company and the provision for the claims made by Jixiang was therefore no longer recorded in the consolidated financial statements of the Company with effect from 31 May 2023.

誠如本報告第14頁所載，本集團已於二零二三年五月三十一日完成視作出售迹象，且迹象所持之抵押資產亦被視作出售。

## 出售智趣

就利歐就其根據本集團、徐佳亮先生、徐曉峰先生、智趣與利歐於二零一五年十二月七日訂立之買賣協議(經二零一六年一月十一日訂立之補充協議修訂及補充)收購上海智趣廣告有限公司("智趣")全部股權(其進一步詳情載於本公司截至二零二二年十二月三十一日止年度之年報第41至49頁「管理層討論及分析」一節中「出售智趣」一段)之總代價之有關調整向本集團提出的申索。

於二零二三年五月十日，上海市第三中級人民法院宣佈，在其受理利歐作出清算申請後，上海華皓會計師事務所(普通合夥)已就有關本公司一間全資附屬公司迹象之破產清算事項("清算")獲委任為管理人("管理人")。於二零二三年五月十五日，迹象從管理人處收到一份移交物清單，須將包括其資產、印章及賬簿以及記錄等移交管理人("移交")，並已於二零二三年五月三十一日完成移交。

由於本集團於二零二三年五月三十一日完成移交後視作出售迹象，導致本集團對迹象失去控制權，故迹象自二零二三年五月三十一日起已從本公司的綜合財務報表中停止綜合入賬，而迹象作出之索償撥備亦因此不再計入本公司綜合財務報表。

## CAPITAL COMMITMENTS

Significant capital expenditure contracted for as at 30 September 2023 but not recognised as liabilities is as follows:

## 資本承擔

於二零二三年九月三十日，已訂約但尚未確認為負債的重大資本開支如下：

		<b>At 30 September 2023</b> 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2022
			於二零二二年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Property, plant and equipment	物業、廠房及設備		
– Renovation of Balgownie	– 翻新博爾基尼	<b>11,495</b>	–

## PROSPECTS

Looking ahead, it is expected that the stabilisation of the global pandemic situation, the removal of the pandemic-related social distancing restrictions and the labour market recovery will boost domestic consumption. However, such positive effects will likely be offset to a certain extent by the fall in general asset prices as a result of the quantitative tightening measures adopted by the major economies and the uncertainties arising from the recent economic and banking turmoil, the Russo-Ukrainian War and the Israeli-Palestinian conflict. The development of the pandemic and the global economic conditions will remain the key uncertainties in relation to the revival of the global economy.

Going forward, the Group will continue to carry on its existing businesses by formulation and implementation of its own business plans and strategies and leveraging its own business model, competitiveness and strengths so as to develop, maintain and enhance its existing businesses, which will be viable and sustainable and will be able to create value and investment return for the Shareholders.

## 前景

展望未來，預期全球疫情穩定、取消與疫情有關的社交距離限制及勞動力市場恢復將促進國內消費。然而，該等正面影響可能在一定程度上被主要經濟體採取的量化緊縮措施導致一般資產價格下跌以及最近經濟及銀行動盪、俄烏戰爭和以巴衝突帶來的不確定因素所抵銷。全球經濟復甦將仍然受疫情發展及全球經濟情況的主要不確定因素所影響。

本集團日後將繼續通過制定及實施自身的業務計畫與策略，利用自身的業務模式、競爭力和優勢開展其現有業務，進而發展、保持並加強現有業務。通過可行且可持續的方式，將可為股東創造價值及投資回報。

## DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY

As at 30 September 2023, none of the Directors or chief executive of the Company had, or was deemed to have, any interests or short positions in any shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) ("SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by the Directors as referred to in Rules 5.48 to 5.67 of the GEM Listing Rules.

## SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS

As at 30 September 2023, the following persons (other than Directors or chief executive of the Company) had, or were deemed to have, 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 under Section 336 of the SFO:

### Shareholders – long position in the shares of the Company

Name of Shareholders	Capacity	Number of ordinary shares of the Company ("Shares") 本公司普通股 ("股份")數目	Approximate percentage (Note 1) 概約百分比 (附註1)
股東姓名／名稱	身份		
<b>Substantial Shareholder</b> 主要股東			
Ng Ting Kit ("Mr. Ng") 吳廷傑(「吳先生」)	Beneficial owner 實益擁有人	670,280,000	13.00%
	Interest of a controlled corporation (Note 2) 於受控法團之權益(附註2)	288,800,000	5.60%
<b>Other person</b> 其他人士			
King's Group Capital Limited ("KGCL") 深盛控股有限公司(「深盛控股」)	Beneficial owner (Note 2) 實益擁有人(附註2)	288,800,000	5.60%

## 董事及行政總裁於本公司股份、相關股份及債券之權益及淡倉

於二零二三年九月三十日，董事及本公司行政總裁概無於本公司或其任何相聯法團(按香港法例第571章證券及期貨條例(「證券及期貨條例」)第XV部之涵義)之任何股份、相關股份及債券中，擁有或視為擁有記錄於根據證券及期貨條例第352條須存置之登記冊之任何權益或淡倉；或根據GEM上市規則第5.48至5.67條所指的董事交易必守標準另行知會本公司及聯交所之任何權益或淡倉。

## 主要股東及其他人士之權益

於二零二三年九月三十日，下列人士(董事或本公司行政總裁除外)於本公司股份或相關股份中擁有或視為擁有記錄於本公司根據證券及期貨條例第336條規定須存置之登記冊之權益或淡倉：

### 股東 – 於本公司股份之好倉

#### Notes:

1. This is based on the total issued Shares as at 30 September 2023, i.e. 5,156,035,108 Shares.
2. Based on the notices of disclosure of interests of Mr. Ng and KGCL each filed with the Stock Exchange on 15 September 2023, such Shares were held by KGCL, which is a company wholly-owned by Mr. Ng. As such, Mr. Ng is deemed to be interested in the Shares held by KGCL by virtue of the SFO.

Save as disclosed above, as at 30 September 2023, there were no Shareholders or other persons (other than Directors or chief executive of the Company) who had, or were deemed to have, interests or short positions in the Shares or underlying Shares, which would fall to be disclosed to the Company and recorded in the register as required to be kept by the Company under Section 336 of the SFO.

## SHARE OPTION SCHEME

The Company adopted a share option scheme (“**Scheme**”) pursuant to an ordinary resolution of all the then Shareholders passed on 4 June 2020, under which the Board is authorised, at its absolute discretion, to grant options to eligible participants including any eligible employee, any directors (including non-executive directors and independent non-executive directors) of the Company, any subsidiary of the Company or any invested entity, any supplier of goods or services to any member of the Group or any invested entity, any customer of any member of the Group or any invested entity, any person or entity that provides research, development or other technological support to any member of the Group or any invested entity, any shareholder of any member of the Group or any invested entity or any holder of any securities issued by any member of the Group or any invested entity, any professional adviser, consultant, individual or entity who in the opinion of the Directors has contributed or will contribute to the growth and development of the Group, and any other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group.

#### 附註：

1. 此乃根據於二零二三年九月三十日之已發行股份總數(即5,156,035,108股股份)計算。
2. 根據本公司於二零二三年九月十五日向聯交所各自呈報有關吳先生及深盛控股權益披露的通告，該等股份由深盛控股(由吳先生全資擁有)持有。因此，根據證券及期貨條例，吳先生被視為於深盛控股持有之股份中擁有權益。

除上文所披露者外，於二零二三年九月三十日，概無股東或其他人士(董事或本公司行政總裁除外)於股份或相關股份中擁有或視為擁有須向本公司披露及記錄於根據證券及期貨條例第336條規定本公司須存置之登記冊之權益或淡倉。

## 購股權計劃

本公司根據當時全體股東於二零二零年六月四日通過之一項普通決議案採納購股權計劃(「**該計劃**」)，據此，董事會獲授權全權酌情向以下合資格參與人士授出購股權：本公司、本公司任何附屬公司或任何投資實體之任何合資格僱員、任何董事(包括非執行董事及獨立非執行董事)、向本集團任何成員公司或任何投資實體提供貨品或服務之任何供應商、本集團任何成員公司或任何投資實體之任何客戶、向本集團任何成員公司或任何投資實體提供研究、開發或其他技術支援之任何個人或實體、本集團任何成員公司或任何投資實體之任何股東或本集團任何成員公司或任何投資實體所發行任何證券之任何持有人、董事認為曾經或將會對本集團之增長及發展作出貢獻之任何專業顧問、諮詢人、個人或實體，以及透過合營企業、業務聯盟或其他業務安排對本集團之發展及增長作出貢獻或可能作出貢獻之任何其他組別或類別的參與人士。

The purpose of the Scheme is to provide incentives or rewards for eligible participants' contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group and any invested entity. Following the amendments to Chapter 23 of the GEM Listing Rules which came into effect from 1 January 2023, the Group will only grant options to such eligible participants which are permitted under the GEM Listing Rules.

The maximum entitlement of each participant would not exceed 1% of the aggregate number of Shares for the time being issued and issuable in any 12-month period under the Scheme.

A nominal consideration of HK\$1 is payable on acceptance of the grant of an option.

The exercise price will be determined by the Directors, but may not be less than the highest of the closing price of the Shares on the GEM on the date of the grant of the option or the average of the closing price of the Shares on the GEM for the five trading days immediately preceding the date of the offer of grant of the option or the nominal value of the Shares.

The Scheme shall remain in force for the period of 10 years commencing on the adoption date of the Scheme which was 9 June 2020.

The number of options available for grant under the Scheme as at 1 January 2023 and 30 September 2023 was 533,623,510 Shares of HK\$0.01 each (representing approximately 10% of the issued share capital of the Company as at the date of this report). During the nine months ended 30 September 2023, no option was granted under the existing Scheme limit.

An option may be exercised at any time during the period to be determined and identified by the Board to each grantee at the time of making an offer for the grant of an option, but in any event no later than 10 years from the date of grant but subject to the early termination of the Scheme.

There is no minimum period for which an option must be held or no performance target which must be achieved before any of the options can be exercised.

As at 1 January 2023 and 30 September 2023, there was no share option outstanding, and during the nine months ended 30 September 2023, there was no option granted, exercised, cancelled or lapsed under the Scheme.

該計劃之目的旨在激勵或獎勵為本集團作出貢獻的合資格參與人士及／或使本集團能夠招聘及留聘優秀僱員及吸引對本集團及任何投資實體有價值的人力資源。於GEM上市規則第23章之修訂於二零二三年一月一日生效後，本集團僅將向GEM上市規則所准許之有關合資格參與人士授出購股權。

根據該計劃，各參與人士在任何十二個月期間可享有之最高股份數目不得超過當時已發行及可發行之股份總數1%。

於接納所授出之購股權時，承授人須支付1港元之象徵式代價。

行使價將由董事釐定，但不可以低於在授出購股權當日股份在GEM所報收市價或於緊接建議授出購股權當日前五個交易日股份在GEM所報平均收市價或股份面值三者中之最高者。

該計劃由採納該計劃日期(即二零二零年六月九日)起計10年期間內維持有效。

於二零二三年一月一日及二零二三年九月三十日根據該計劃可授出之購股權數目為533,623,510股每股0.01港元之股份(佔本公司於本報告日期之已發行股本約10%)。截至二零二三年九月三十日止九個月，概無根據現有計劃上限授出購股權。

購股權可於董事會向各承授人提呈授出購股權時所釐定及確定之期間內隨時行使，惟無論如何不遲於授出日期起計10年，但可提早終止該計劃。

於任何購股權可獲行使前，並無任何必須持有購股權的最短期限或必須達致之表現目標。

於二零二三年一月一日及二零二三年九月三十日，該計劃項下概無尚未行使之購股權，且截至二零二三年九月三十日止九個月，該計劃項下亦無已授出、已行使、已註銷或已失效之購股權。

## CHANGES IN INFORMATION OF DIRECTORS

There was no matter required to be disclosed in this report in accordance with Rule 17.50A(1) of the GEM Listing Rules in relation to the changes in the information required to be disclosed pursuant to paragraphs (a) to (e) and (g) of Rule 17.50(2) of the GEM Listing Rules in the course of the term of office of the Directors.

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

During the nine months ended 30 September 2023, the Group repurchased a total of 180,200,000 Shares on the Stock Exchange at an aggregate consideration (before expenses) of HK\$17,076,460 ("**Shares Repurchased**"). Particulars of the Shares Repurchased are as follows:

Date of Repurchase 購回日期	Number of Shares Repurchased 購回股份數量	Price paid per Share 每股支付價格		Aggregate Consideration (before expenses) 總代價(開支前) HK\$ 港元	
		Highest 最高 HK\$ 港元	Lowest 最低 HK\$ 港元		
22 May 2023	二零二三年五月二十二日	1,000,000	0.083	0.083	83,000
23 May 2023	二零二三年五月二十三日	14,000,000	0.085	0.085	1,190,000
24 May 2023	二零二三年五月二十四日	12,000,000	0.086	0.084	1,031,820
25 May 2023	二零二三年五月二十五日	35,700,000	0.089	0.088	3,176,440
29 May 2023	二零二三年五月二十九日	11,000,000	0.093	0.090	1,022,270
31 May 2023	二零二三年五月三十一日	48,000,000	0.095	0.094	4,558,510
02 June 2023	二零二三年六月二日	10,000,000	0.101	0.101	1,010,000
05 June 2023	二零二三年六月五日	15,000,000	0.103	0.102	1,544,880
06 June 2023	二零二三年六月六日	20,000,000	0.104	0.102	2,078,040
07 June 2023	二零二三年六月七日	7,500,000	0.101	0.101	757,500
19 June 2023	二零二三年六月十九日	6,000,000	0.104	0.104	624,000
Total	總額	180,200,000			17,076,460

The Shares Repurchased from May 2023 to June 2023 mentioned above were subsequently cancelled on 31 July 2023.

Save as disclosed above, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's securities listed on the Stock Exchange during the nine months ended 30 September 2023.

## 董事資料變更

概無出現有關於董事任期內根據GEM上市規則第17.50(2)條第(a)至(e)及(g)段須予披露的資料變動而須根據GEM上市規則第17.50A(1)條於本報告予以披露的任何事項。

## 購買、出售或贖回本公司之上市證券

截至二零二三年九月三十日止九個月，本集團在聯交所購回合共180,200,000股股份，總代價(開支前)為17,076,460港元(「購回股份」)。購回股份具體情況如下：

上述於二零二三年五月至二零二三年六月的購回股份隨後於二零二三年七月三十一日註銷。

除上文披露者外，截至二零二三年九月三十日止九個月，本公司或其任何附屬公司概無購買、出售或贖回任何本公司於聯交所上市的證券。



## DIRECTORS' INTERESTS IN COMPETING BUSINESS

Mr. Ng Ting Ho, a non-executive Director, is a director of each of Way Union Finance Limited and Delight Sky Finance Limited, which are principally engaged in the money lending business in Hong Kong, that are wholly-owned subsidiaries of China Demeter Financial Investments Limited, a company whose shares are listed on GEM (Stock Code: 8120).

Save as disclosed above, none of the Directors, controlling Shareholder or their respective close associates had an interest in any business, apart from the businesses of the Group, which competes or may compete either directly or indirectly, with the businesses of the Group during the period under review.

## CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company had adopted a code of conduct regarding the Directors' securities transactions on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company had also made specific enquiry of all Directors, that the Directors have complied with the required standard of dealings and the code of conduct regarding the Directors' securities transactions during the period under review.

## CODE ON CORPORATE GOVERNANCE PRACTICES

The Company is committed to achieving and upholding good corporate governance practices that promote greater transparency and quality of disclosure as well as more effective internal control.

The Company has complied with the code provisions set out in the Corporate Governance Code contained in Appendix 15 to the GEM Listing Rules ("**Code Provisions**") during the nine months ended 30 September 2023.

## 董事於競爭業務之權益

非執行董事吳廷浩先生分別擔任國農金融投資有限公司之全資附屬公司偉聯財務有限公司及喜天財務有限公司(均主要於香港從事借貸業務)之董事，國農金融投資有限公司之股份於GEM上市(股份代號：8120)。

除上文所披露者外，於回顧期間，概無董事、控股股東或彼等各自之緊密聯繫人於與本集團之業務構成或可能構成直接或間接競爭之任何業務(本集團業務以外)中擁有權益。

## 有關董事進行證券交易的操守守則

本公司已採納有關董事進行證券交易的操守守則，其條款不遜於GEM上市規則第5.48至5.67條所載的交易必守標準。於回顧期間，本公司亦已向所有董事作出具體查詢，董事已遵守交易必守標準及有關董事進行證券交易之操守守則。

## 企業管治常規守則

本公司致力達致及確保良好的企業管治常規，藉以提升更大透明度及披露質素以及更有效的內部監控。

截至二零二三年九月三十日止九個月，本公司已遵守GEM上市規則附錄十五所載企業管治守則所列之守則條文(「守則條文」)。

## AUDIT COMMITTEE

An audit committee of the Company (“**Audit Committee**”) was established with written terms of reference in compliance with Rules 5.28 and 5.29 of the GEM Listing Rules and Code Provision D.3.3 during the period under review. The Audit Committee must consist of a minimum of three members, all of whom must be non-executive Directors, at least one of whom must have appropriate professional qualification or accounting or related financial management expertise. The primary duties of the Audit Committee are mainly to review the Group’s financial information, reporting process, internal control procedures, risk management system, audit plan, relationship with external auditors, and to review arrangements to enable employees of the Group, in confidence, to raise concerns about possible improprieties in financial reporting, internal control and other matters of the Group.

From 1 January 2023 to the date of this report, the Audit Committee comprised three independent non-executive Directors, namely Mr. Wong Siu Keung, Joe, Mr. Chan Ming Kit and Mr. Tong Hin Sum Paul. Mr. Wong Siu Keung, Joe, has been the chairman of the Audit Committee during the period under review and as at the date of this report.

The Group’s unaudited condensed consolidated results for the nine months ended 30 September 2023 and this report have been reviewed by the Audit Committee, which is of the opinion that the preparation of such results and report complied with the applicable accounting standards and the GEM Listing Rules and that adequate disclosure has been made.

On behalf of the Board  
**Hang Tai Yue Group Holdings Limited**  
**Ng Ting Ho**  
*Chairman*

10 November 2023

*As at the date of this report, the Board comprises (i) one non-executive Director, namely Mr. Ng Ting Ho; (ii) two executive Directors, namely Ms. Lam Ching Yee and Mr. Fong Chak Kiu; and (iii) three independent non-executive Directors, namely Mr. Wong Siu Keung, Joe, Mr. Chan Ming Kit and Mr. Tong Hin Sum Paul.*

## 審核委員會

本公司審核委員會(「**審核委員會**」)已告成立，其書面職權範圍於回顧期間符合GEM上市規則第5.28及5.29條以及守則條文第D.3.3條。審核委員會必須最少包括三名成員，全部成員均須為非執行董事，當中最少一名成員須具備合適專業資格或會計或相關財務管理專長。審核委員會之主要職責主要為審閱本集團財務資料、申報程序、內部監控程序、風險管理制度、審核計劃、與外聘核數師之關係，以及檢討可供本集團僱員在保密情況下就本集團財務報告、內部監控及其他方面可能發生之不當行為提出關注的相關安排。

由二零二三年一月一日至本報告日期，審核委員會由三名獨立非執行董事組成，即黃兆強先生、陳銘傑先生及湯顯森先生。於回顧期間及於本報告日期，黃兆強先生為審核委員會主席。

審核委員會已審閱本集團截至二零二三年九月三十日止九個月之未經審核簡明綜合業績及本報告，認為該等業績及報告乃遵照適用會計準則及GEM上市規則編製，且已作出充分披露。

代表董事會  
**恆泰裕集團控股有限公司**  
主席  
**吳廷浩**

二零二三年十一月十日

於本報告日期，董事會成員包括(i)一名非執行董事，即吳廷浩先生；(ii)兩名執行董事，即林靜儀女士及方澤翹先生；及(iii)三名獨立非執行董事，即黃兆強先生、陳銘傑先生及湯顯森先生。



恆泰裕集團控股  
HANG TAI YUE GROUP HOLDINGS

