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Skymission Group Holdings Limited

天任集團控股有限公司

(於開曼群島註冊成立之有限公司)

(股份代號：1429)

二零二三年中期業績公告

天任集團控股有限公司(「**本公司**」)董事會(「**董事會**」)欣然公佈本公司及其附屬公司截至二零二三年九月三十日止六個月之未經審核業績。本公告包括本公司二零二三年中期報告正文，符合香港聯合交易所有限公司證券上市規則有關中期業績預告隨附資料的規定。

本公司二零二三年中期報告之印刷本將寄發予本公司股東，並可供於聯交所網站 www.hkexnews.hk 及本公司網站 <https://skymission.group> 於二零二三年十二月十二日查閱。

承董事會命

天任集團控股有限公司

梁任祥

主席兼行政總裁

香港，二零二三年十一月二十九日

於本公告日期，董事會包括執行董事梁任祥先生、梁榮進先生及梁就明先生；非執行董事丘尚衡先生；及獨立非執行董事吳連烽先生、鄧子駿先生及曾浩賢先生。

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Definitions

釋義

In this interim report, unless the context otherwise requires, the following expressions shall have the following meanings: 於本中期報告內，除非文義另有所指外，否則下列詞彙具有以下涵義：

“Articles of Association” 「組織章程細則」	the second amended and restated articles of association of the Company, adopted by a special resolution dated 23 September 2022, and as amended, supplemented or otherwise modified from time to time 透過日期為二零二二年九月二十三日之特別決議案採納本公司第二份經修訂及重列組織章程細則(經不時修訂、補充或以其他方式修改)
“Audit Committee” 「審核委員會」	the audit committee of the Board 董事會審核委員會
“Board of Directors” or “Board” 「董事會」	the board of Directors 董事會
“BVI” 「英屬處女群島」	British Virgin Islands 英屬處女群島
“CEO” 「行政總裁」	the chief executive officer of the Company 本公司行政總裁
“Company” 「本公司」	Skymission Group Holdings Limited (天任集團控股有限公司), a company incorporated in the Cayman Islands as an exempted company with limited liability on 31 May 2019 under the Companies Law of the Cayman Islands 天任集團控股有限公司，一間根據開曼群島公司法於二零一九年五月三十一日在開曼群島註冊成立的獲豁免有限公司
“Compliance Committee” 「合規委員會」	the compliance committee of the Board 董事會合規委員會
“Director(s)” 「董事」	the director(s) of the Company 本公司董事
“ESG” 「ESG」	Environmental, Social and Governance 環境、社會及管治
“ESG Committee” 「ESG委員會」	the environmental, social and governance committee of the Board 董事會環境、社會及管治委員會
“Group”, “we” or “us” 「本集團」或「我們」	the Company and its subsidiaries 本公司及其附屬公司
“HK\$” or “Hong Kong dollar(s)” and “cent(s)” 「港元」及「港仙」	Hong Kong dollar(s) and cent(s), respectively, the lawful currency of Hong Kong 分別為香港法定貨幣港元及港仙

“Listing” 「上市」	the listing of the Shares on the Stock Exchange by way of placing and public offer on 29 September 2020 股份以配售及公開發售的方式於二零二零年九月二十九日在聯交所上市
“Listing Rules” 「上市規則」	the Rules Governing the Listing of Securities on the Stock Exchange, as amended, supplemented or otherwise modified from time to time 聯交所證券上市規則(經不時修訂、補充或以其他方式修改)
“Model Code” 「標準守則」	the “Model Code for Securities Transactions by Directors of Listed Issuers” set out in Appendix 10 to the Listing Rules 上市規則附錄10所載「上市發行人董事進行證券交易的標準守則」
“Nomination Committee” 「提名委員會」	the nomination committee of the Board 董事會提名委員會
“Period” 「本期間」	the six months period ended 30 September 2023 截至二零二三年九月三十日止六個月期間
“Prospectus” 「招股章程」	the prospectus of the Company dated 15 September 2020 本公司日期為二零二零年九月十五日的招股章程
“Remuneration Committee” 「薪酬委員會」	the remuneration committee of the Board 董事會薪酬委員會
“SFO” 「證券及期貨條例」	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time 香港法例第571章證券及期貨條例，經不時修訂、補充或以其他方式修改
“Share(s)” 「股份」	the ordinary share(s) of HK\$0.01 each in the share capital of the Company 本公司股本中每股面值0.01港元的普通股
“Shareholder(s)” 「股東」	the holder(s) of the Shares of the Company 本公司股份持有人
“Sky Mission” 「天任」	Sky Mission Group Limited (天任控股有限公司), a company incorporated in the BVI with limited liability on 12 February 2019 and wholly owned by Mr. Leung Yam Cheung 天任控股有限公司，一間於二零一九年二月十二日在英屬處女群島註冊成立的有限公司，並由梁任祥先生全資擁有
“Stock Exchange” 「聯交所」	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
“%” 「%」	per cent. 百分比

Corporate Information

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. Leung Yam Cheung (*Chairman and CEO*)
Mr. Leung Wing Chun
Mr. Leung Chau Ming

Non-executive Director

Mr. Yau Sheung Hang

Independent Non-executive Directors

Mr. Ng Lin Fung
Mr. Tang Tsz Tsun
Mr. Tsang Ho Yin

BOARD COMMITTEES

Audit Committee

Mr. Tang Tsz Tsun (*Chairman*)
Mr. Ng Lin Fung
Mr. Tsang Ho Yin

Remuneration Committee

Mr. Ng Lin Fung (*Chairman*)
Mr. Leung Yam Cheung
Mr. Tang Tsz Tsun

Nomination Committee

Mr. Tsang Ho Yin (*Chairman*)
Mr. Leung Yam Cheung
Mr. Ng Lin Fung

董事會

執行董事

梁任祥先生 (*主席兼行政總裁*)
梁榮進先生
梁就明先生

非執行董事

丘尚衡先生

獨立非執行董事

吳連烽先生
鄧子駿先生
曾浩賢先生

董事委員會

審核委員會

鄧子駿先生 (*主席*)
吳連烽先生
曾浩賢先生

薪酬委員會

吳連烽先生 (*主席*)
梁任祥先生
鄧子駿先生

提名委員會

曾浩賢先生 (*主席*)
梁任祥先生
吳連烽先生

Compliance Committee

Mr. Leung Yam Cheung (*Chairman*)
Mr. Leung Wing Chun
Mr. Tsang Ho Yin
Mr. Lau Chi Shing Tommy

ESG Committee

Mr. Lau Chi Shing Tommy (*Chairman*)
Mr. Leung Chau Ming
Mr. Ng Kam Tong
Mr. Chung Chi Ming
Mr. Cheung Pui Wah

COMPANY SECRETARY

Mr. Cheng King Yip

AUTHORISED REPRESENTATIVES

Mr. Cheng King Yip
Mr. Leung Yam Cheung

REGISTERED OFFICE IN THE CAYMAN ISLANDS

Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman, KY1-1111
Cayman Islands

HEADQUARTER AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Flat 3, 7/F., Yuen Long Trade Centre
99-109 Castle Peak Road
Yuen Long, New Territories
Hong Kong

LEGAL ADVISER AS TO CAYMAN ISLANDS LAW

Conyers Dill & Pearman
Cayman Islands attorneys-at-law
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

合規委員會

梁任祥先生 (*主席*)
梁榮進先生
曾浩賢先生
劉志成先生

ESG委員會

劉志成先生 (*主席*)
梁就明先生
吳甘棠先生
鍾智明先生
張沛華先生

公司秘書

鄭璟燁先生

授權代表

鄭璟燁先生
梁任祥先生

開曼群島註冊辦事處

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PO Box 2681
Grand Cayman, KY1-1111
Cayman Islands

香港總部及主要營業地點

香港
新界元朗
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元朗貿易中心7樓3室

有關開曼群島法律的法律顧問

Conyers Dill & Pearman
開曼群島律師
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

Corporate Information

公司資料

AUDITOR

Mazars CPA Limited
Certified Public Accountants, Hong Kong
42nd Floor, Central Plaza
18 Harbour Road
Wanchai
Hong Kong

PRINCIPAL BANKER

Bank of China (Hong Kong) Limited
1 Garden Road
Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

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

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

STOCK CODE

1429

COMPANY'S WEBSITE

www.skymission.group

核數師

中審眾環(香港)會計師事務所有限公司
香港執業會計師
香港
灣仔
港灣道18號
中環廣場42樓

主要往來銀行

中國銀行(香港)有限公司
香港
花園道1號

開曼群島股份過戶登記總處

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
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Cayman Islands

香港股份過戶登記分處

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香港
夏慤道16號
遠東金融中心17樓

股份代號

1429

公司網站

www.skymission.group

Management Discussion and Analysis

管理層討論及分析

BUSINESS OVERVIEW AND FUTURE PROSPECT

The Group, an established formwork works subcontractor in Hong Kong with over 20 years of operating history, has been offering traditional formwork works services using timber and plywood, along with system formwork works services with aluminum formwork.

During the Period, the Group secured four contracts with a total original contract value of approximately HK\$136.8 million, representing a decrease of about 50.0% as compared to the total original contract value of new contracts obtained during the six months ended 30 September 2022, which was approximately HK\$273.4 million. All these projects began contributing to the Group's revenue within the Period.

The Group's gross profit margin decreased from approximately 10.5% to about 5.0%, and the gross profit decreased from approximately HK\$35.8 million to HK\$13.9 million for the Period. This contraction in gross profit margin primarily resulted from increased wages for experienced workers due to their limited supply, additional costs from unexpected changes to on-site arrangements, and fierce competition for new formwork works contracts in the market.

Further impacting the Group's financial performance, a provision for loss allowance on trade receivables and contract assets of HK\$7.7 million was made due to aged trade receivables for the Period. Additionally, the Group received one-off anti-epidemic funds of HK\$16.4 million for the six months ended 30 September 2022, with no such amount recognized in the current year. As a result of these factors, the Company has shifted from net profit to net loss for the Period.

Looking ahead, the Group anticipates ongoing challenges in the formwork works industry, including intensified market competition and uncertainties surrounding staff costs, material expenses, and subcontracting fees. To address these issues, the Group intends to continue diversifying its portfolio by engaging in various types of construction projects and expanding its customer base to minimize market risk.

In light of the intensifying competition and escalating wage levels in the formwork works industry, the Group will uphold a prudent approach in tender preparation, ensuring that a reasonable profit margin is factored in. We will persist in identifying suitable opportunities that align with our cost control and risk management policies, submitting tenders for potential projects as appropriate.

業務概覽及未來前景

本集團為香港一間具良好聲譽的模板工程分包商，擁有逾20年的經營歷史，一直透過使用木材及夾板提供傳統模板工程服務，並透過使用鋁板提供系統模板工程服務。

於本期間，本集團獲得四份合約，原合約價值總額約為136.8百萬港元，較截至二零二二年九月三十日止六個月獲得新合約的原合約價值總額約273.4百萬港元減少約50.0%。所有該等項目於本期間已開始向本集團貢獻收入。

於本期間，本集團的毛利率由約10.5%減少至約5.0%，而毛利由約35.8百萬港元減少至13.9百萬港元。毛利率減少主要是由於經驗豐富的工人的供應有限導致其工資增加、預期之外的現場安排變動產生額外成本以及市場上新模板工程合約競爭激烈所致。

由於本期間的貿易應收款項賬齡較長，故就貿易應收款項及合約資產計提虧損撥備7.7百萬港元，從而進一步影響本集團的財務表現。此外，本集團於截至二零二二年九月三十日止六個月收取一次性防疫抗疫基金16.4百萬港元，而本年度並無確認有關金額。由於該等因素，本公司已於本期間由純利轉為淨虧損。

展望未來，本集團預期模板工程行業將面臨持續挑戰，其中包括市場競爭加劇及有關員工成本、材料開支及分包費的不確定因素。為解決該等問題，本集團擬透過參與各類建築項目及擴大其客戶基礎繼續多元化其組合，以盡量降低市場風險。

鑒於模板工程行業的競爭日益激烈及工資水平不斷上升，本集團於準備投標時將秉持審慎方針，確保合理的利潤率得以納入考慮。我們將堅持物色符合我們成本控制及風險管理政策的良機，並於適當時候投標潛在項目。

Management Discussion and Analysis

管理層討論及分析

As a careful and gradual expansion into new areas, the Group also plans to venture into the fitting-out business. This strategic move is designed to diversify market risk further and enhance shareholder profits. The new business will initially concentrate on smaller projects, providing final installation and finishing touches for residential customers. Leveraging our extensive expertise in the construction industry, we aim to offer high-quality, customized fitting-out solutions. This new line of business not only expands our service offering but also incrementally introduces potential new revenue streams, contributing to the Group's overall financial stability and growth.

As an established formwork works subcontractor in Hong Kong, the Group remains devoted to exploring new business opportunities. We aim to diversify and broaden our revenue sources by adopting a balanced approach that combines stability with adaptability. We are confident that this strategy will allow our business to operate stably and effectively, despite the current business environment challenges, enabling us to strive for maximum profit and returns for the Group, thus enhancing shareholder value.

為審慎及逐步擴展至新領域，本集團亦計劃進軍室內裝修工程業務。該策略舉措旨在進一步分散市場風險及提升股東溢利。新業務將初步集中於小型項目，為住宅客戶提供最終安裝及完工服務。憑藉我們於建築行業的豐富專業知識，我們旨在提供優質、定制化的裝修解決方案。該項新業務不僅擴大我們的服務範圍，亦逐步引入潛在新收入來源，為本集團整體財務穩定性及增長作出貢獻。

作為香港一間具良好聲譽的模板工程分包商，本集團繼續致力探索新商機。我們的目標是透過採用穩定性與適應性相結合的均衡方法，多元化及拓寬收入來源。儘管當前的營商環境挑戰重重，我們有信心該策略將使我們的業務能夠穩定及有效地營運，並使我們能夠竭力擴大本集團的溢利及回報，從而提升股東價值。

Management Discussion and Analysis

管理層討論及分析

FINANCIAL REVIEW

Revenue

For the Period, the Group recorded revenue of approximately HK\$280.0 million, representing an decrease of about 17.7% comparing with that of approximately HK\$340.3 million for the six months ended 30 September 2022. Set out below is the revenue breakdown of the Group derived from public sector projects and private sector projects for the Period and the six months ended 30 September 2022:

財務回顧

收入

於本期間，本集團錄得收入約280.0百萬港元，較截至二零二二年九月三十日止六個月的約340.3百萬港元減少約17.7%。下文載列本集團於本期間及截至二零二二年九月三十日止六個月來自公營部門項目及私營部門項目的收入明細：

		Six months ended 30 September 截至九月三十日止六個月					
		2023 二零二三年			2022 二零二二年		
		No. of projects	Revenue	Percentage of revenue	No. of projects	Revenue	Percentage of revenue
		項目數量	收入	佔收入 百分比	項目數量	收入	佔收入 百分比
			HK\$'000	(%)		HK\$'000	(%)
			千港元	(%)		千港元	(%)
			(unaudited)			(unaudited)	
			(未經審核)			(未經審核)	
Public sector projects	公營部門項目	9	87,137	31.1	11	205,943	60.5
Private sector projects	私營部門項目	15	192,818	68.9	11	134,366	39.5
Total	總計	24	279,955	100.0	22	340,309	100.0

Gross profit and gross profit margin

The Group's gross profit margin decreased from approximately 10.5% to about 5.0%, and the gross profit decreased from approximately HK\$35.8 million to HK\$13.9 million for the six months ending 30 September 2023.

This decline in gross profit margin was largely driven by the rise in wages for skilled workers due to their scarcity, unforeseen costs associated with changes in on-site plans, and the escalated competition for securing new formwork works contracts in the marketplace.

毛利及毛利率

截至二零二三年九月三十日止六個月，本集團的毛利率由約10.5%減少至約5.0%，而毛利由約35.8百萬港元減少至13.9百萬港元。

毛利率下降主要是由於熟練工人的稀缺性導致其工資上漲、現場計劃變動產生預期之外的成本以及市場上獲得新模板工程合約競爭加劇所致。

Management Discussion and Analysis

管理層討論及分析

Other income

The Group's other income decreased by approximately HK\$14.4 million from approximately HK\$16.6 million for the six months ended 30 September 2022 to approximately HK\$2.2 million for the Period. The decrease was mainly due to the receipt of anti-epidemic fund for approximately HK\$16.4 million (the "Employment Support Scheme" and "Employment Support Scheme for Construction Sector (Casual Employees)") provided by the Government of the Hong Kong Special Administrative Region in the prior period, but no such amount was received for the Period.

Administrative and other operating expenses

The Group's administrative and other operating expenses increased from approximately HK\$11.4 million for the six months ended 30 September 2022 to approximately HK\$18.8 million for the Period, representing an increase of approximately HK\$7.4 million. The increase was mainly attributable to an increase in provision for loss allowance on trade receivables and contract assets from HK\$0.2 million to HK\$7.7 million for the Period.

Income tax expenses

The Group has not recognised income tax expenses for the Period as the Group has no assessable profits during the Period.

Loss and total comprehensive loss income for the Period attributable to owners of the Company

As a consequence of the aforementioned factors, the Group pivoted from a profit and total comprehensive income of HK\$36.3 million attributable to the owners for the six months ended 30 September 2022, to a loss and total comprehensive loss of HK\$4.2 million attributable to the owners for the Period.

INTERIM DIVIDEND

The Board did not declare the payment of interim dividend for the Period (six months ended 30 September 2022: Nil).

其他收益

本集團的其他收益由截至二零二二年九月三十日止六個月的約16.6百萬港元減少約14.4百萬港元至本期間的約2.2百萬港元。該減少乃主要由於過往期間收取香港特別行政區政府提供的抗疫基金（「保就業計劃」及「建造業保就業計劃（臨時僱員）」）約16.4百萬港元，惟於本期間並無收取有關款項所致。

行政及其他經營開支

本集團的行政及其他經營開支由截至二零二二年九月三十日止六個月的約11.4百萬港元增加至本期間的約18.8百萬港元，增幅約為7.4百萬港元。該增加乃主要由於本期間貿易應收款項及合約資產的虧損撥備由0.2百萬港元增加至7.7百萬港元所致。

所得稅開支

由於本集團於本期間並無應課稅溢利，故本集團於本期間並無確認所得稅開支。

本公司擁有人應佔本期間虧損及全面虧損總額

由於上述因素，本集團由截至二零二二年九月三十日止六個月擁有人應佔溢利及全面收益總額36.3百萬港元轉為本期間擁有人應佔虧損及全面虧損總額4.2百萬港元。

中期股息

董事會不宣派本期間的中期股息（截至二零二二年九月三十日止六個月：無）。

Management Discussion and Analysis

管理層討論及分析

LIQUIDITY AND FINANCIAL RESOURCES

The Group principally finances its operations from its business operations, interest-bearing borrowings and equity contribution from Shareholders. As at 30 September 2023, the Group had net current assets of approximately HK\$370.2 million (31 March 2023: HK\$368.4 million) and cash and bank balances of approximately HK\$14.8 million (31 March 2023: HK\$24.6 million).

As at 30 September 2023, the Group's total equity attributable to owners of the Company amounted to approximately HK\$389.5 million (31 March 2023: HK\$393.7 million), and the Group's total interest-bearing borrowings amounted to approximately HK\$37.5 million which are denominated in Hong Kong dollars (31 March 2023: HK\$47.5 million).

The Directors have confirmed that the Group will have sufficient financial resources to meet its obligations as they fall due for at least the next twelve months from the end of 30 September 2023 and accordingly, our condensed consolidated financial statements have been prepared on a going concern basis.

CAPITAL STRUCTURE

There has been no change in the capital structure of the Group during the Period. The share capital of the Group only comprised of ordinary shares.

GEARING RATIO

As at 30 September 2023, the gearing ratio (calculated on the basis of total interest-bearing borrowings divided by total equity of the Group) was approximately 9.6% (31 March 2023: 12.1%).

CAPITAL COMMITMENTS

The Group had no significant capital commitments as at 30 September 2023 (31 March 2023: Nil).

CONTINGENT LIABILITIES

The Group did not have any material contingent liabilities as at 30 September 2023 (31 March 2023: Nil).

流動資金及財務資源

本集團主要自業務營運、計息借款及股東股權注資為其營運提供資金。於二零二三年九月三十日，本集團的流動資產淨值為約370.2百萬港元（二零二三年三月三十一日：368.4百萬港元）以及現金及銀行結餘為約14.8百萬港元（二零二三年三月三十一日：24.6百萬港元）。

於二零二三年九月三十日，本公司擁有人應佔本集團總權益為約389.5百萬港元（二零二三年三月三十一日：393.7百萬港元）及本集團以港元計值的總計息借款為約37.5百萬港元（二零二三年三月三十一日：47.5百萬港元）。

董事已確認，本集團將有充足財務資源滿足其自二零二三年九月三十日結束起計至少未來十二個月到期應付之責任，故簡明綜合財務報表已按持續基準編製。

資本架構

於本期間，本集團的資本架構並無變動。本集團的股本僅包括普通股。

資產負債比率

於二零二三年九月三十日，資產負債比率（按總計息借款除以本集團的總權益計算）為約9.6%（二零二三年三月三十一日：12.1%）。

資本承擔

於二零二三年九月三十日，本集團並無重大資本承擔（二零二三年三月三十一日：無）。

或然負債

於二零二三年九月三十日，本集團並無任何重大或然負債（二零二三年三月三十一日：無）。

Management Discussion and Analysis

管理層討論及分析

CHARGE ON GROUP ASSETS

The Group had no charges on assets as at 30 September 2023 (31 March 2023: Nil).

FOREIGN CURRENCY RISK

The Company does not have significant exposure on foreign currency risk as most of the monetary assets and liabilities are denominated in Hong Kong dollars. The management will consider suitable hedging instruments against significant currency exposure should the need arises.

TREASURY POLICY

The Group continues to follow a prudent policy in managing the Group's cash and maintaining a strong and healthy liquidity to ensure that the Group is well placed to take advantage of any future growth opportunities. To manage liquidity risk, the Directors closely monitor the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

SEGMENT INFORMATION

The Group principally operates in one business segment, which is providing formwork works services in Hong Kong.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND ASSOCIATED COMPANIES

During the Period, the Group did not have any material acquisitions or disposals of subsidiaries or associated companies.

RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

As at 30 September 2023, the Group's right-of-use assets of approximately HK\$1.4 million (31 March 2023: approximately HK\$1.9 million) were included in the property, plant and equipment, and its lease liabilities were approximately HK\$1.4 million (31 March 2023: approximately HK\$1.9 million). The related right-of-use assets and lease liabilities are all located in Hong Kong.

SIGNIFICANT INVESTMENT HELD

During the Period, the Group had no significant investment held.

本集團資產抵押

於二零二三年九月三十日，本集團並無資產抵押(二零二三年三月三十一日：無)。

外幣風險

本公司並無面臨重大外幣風險，原因為大部分貨幣資產及負債乃以港元計值。管理層將於有需要時考慮針對重大貨幣風險的合適對沖工具。

庫務政策

本集團繼續遵循審慎政策管理本集團現金，並維持強勁及穩健的流動資金以確保本集團充分利用任何未來增長機會。為管理流動資金風險，董事密切監察本集團之流動資金狀況，以確保本集團之資產、負債及其他承擔之流動資金結構能滿足其不時之資金需要。

分部資料

本集團主要經營一個業務分部，其於香港提供模板工程服務。

重大收購及出售附屬公司及相聯公司

於本期間，本集團並無任何重大收購或出售附屬公司或相聯公司。

使用權資產及租賃負債

於二零二三年九月三十日，本集團之使用權資產約1.4百萬港元(二零二三年三月三十一日：約1.9百萬港元)計入物業、廠房及設備，而其租賃負債為約1.4百萬港元(二零二三年三月三十一日：約1.9百萬港元)。相關使用權資產及租賃負債均位於香港。

所持重大投資

於本期間，本集團並無持有重大投資。

Management Discussion and Analysis

管理層討論及分析

EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2023, the Group had 1,150 employees (31 March 2023: 1,467 employees). The Group's remuneration policy is determined with reference to the qualifications, position and performance of the employee. The remuneration offered to employees generally includes salaries, allowances and discretionary bonus. The Group also ensures that all employees are provided with adequate training and continuous professional development opportunities according to their needs. The total staff cost (including remuneration of Directors and mandatory provident funds contributions) for the Period amounted to approximately HK\$177.8 million (30 September 2022: HK\$200.0 million).

EVENTS AFTER THE REPORTING PERIOD

There were no important events affecting the Group subsequent to 30 September 2023.

僱員及薪酬政策

於二零二三年九月三十日，本集團有1,150名僱員（二零二三年三月三十一日：1,467名僱員）。本集團之薪酬政策乃參考僱員之資歷、職務及表現釐定。向僱員提供之薪酬一般包括薪金、津貼及酌情花紅。本集團亦確保所有僱員根據其需求獲提供充足培訓及持續專業發展機會。於本期間的員工成本總額（包括董事薪酬及強制性公積金供款）為約177.8百萬港元（二零二二年九月三十日：200.0百萬港元）。

報告期後事項

自二零二三年九月三十日後概無發生影響本集團之重大事項。

Other Information

其他資料

CHANGES OF DIRECTORS AND CHANGES IN THEIR INFORMATION

As disclosed in the announcement of the Company dated 22 September 2023, the following changes in director positions took effect on the same date:

Mr. Chu Hau Lim retired as an independent non-executive Director and ceased his role as chairman of both the Audit and Nomination Committees, as well as a member of the Remuneration Committee. Mr. Leung Ka Ho Raymond resigned from his position as an independent non-executive Director, relinquishing his roles in the Audit, Remuneration, Nomination, and Compliance Committees. Mr. Leung Wing Hoi stepped down as an executive Director and CEO, no longer serving as the chairman of the Compliance Committee or a member of the Remuneration, Nomination, and ESG Committees.

Meanwhile, new appointments were made: Mr. Leung Chau Ming was appointed as an executive Director and a member of the ESG Committee. Mr. Tang Tsz Tsun was named an independent non-executive Director, the chairman of the Audit Committee, and a member of the Remuneration Committee. Mr. Tsang Ho Yin was appointed as an independent non-executive Director, the chairman of the Nomination Committee, and a member of both the Audit and Compliance Committees.

Save as disclosed above, there has been no change to the information of the Directors which is required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules subsequent to the publication of the 2022/23 annual report of the Company on 29 June 2023.

COMPETING BUSINESSES

During the Period, none of the Directors or the controlling Shareholders and their respective close associates had any interests in a business, apart from the business of the Group, which competed or was likely to compete, either directly or indirectly, with the business of the Group which would be required to be disclosed under Rule 8.10 of the Listing Rules.

CORPORATE GOVERNANCE PRACTICE

The Company and the Board are devoted to achieve and maintain high standards of corporate governance, as the Board believes that good and effective corporate governance practices are fundamental to obtain and maintain the trust and safeguarding interest of the Shareholders and other stakeholders of the Company.

董事變更及其信息變更

誠如本公司日期為二零二三年九月二十二日的公告所披露，以下董事職位變動於同日生效：

朱孝廉先生卸任獨立非執行董事，並不再擔任審核委員會及提名委員會主席以及薪酬委員會成員。梁家浩先生辭任獨立非執行董事，放棄其於審核委員會、薪酬委員會、提名委員會及合規委員會的職務。梁榮海先生辭任執行董事及行政總裁職務，並不再擔任合規委員會主席以及薪酬委員會、提名委員會及ESG委員會成員。

同時，作出新委任：梁就明先生獲委任為執行董事兼ESG委員會成員。鄧子駿先生獲任命為獨立非執行董事、審核委員會主席及薪酬委員會成員。曾浩賢先生獲委任為獨立非執行董事、提名委員會主席以及審核委員會及合規委員會各自的成員。

除上文所披露者外，自本公司於二零二三年六月二十九日刊發二零二二／二三年年報後，概無董事資料變動須根據上市規則第13.51 B (1)條予以披露。

競爭業務

於本期間，概無董事或控股股東及彼等各自的緊密聯繫人於與本集團業務構成競爭或可能構成競爭（直接或間接）的業務（本集團業務除外）中擁有任何根據上市規則第8.10條須予以披露的權益。

企業管治常規

本公司及董事會致力達致及維持高水平之企業管治，乃因董事會相信，良好及行之有效的企業管治常規對取得及維持股東及其他持份者信任及保障其權益至關重要。

Accordingly, the Company has adopted sound corporate governance principles that emphasise a quality Board, effective internal control, stringent disclosure practices and transparency, and accountability to all stakeholders. The Company has adopted the principles and code provisions of the Corporate Governance Code (the "CG Code") as set out in Appendix 14 to the Listing Rules.

In the opinion of the Board, save as disclosed below the Company has fully complied with the CG Code during the Period:

Subsequent to the resignation of Mr Leung Wing Hoi as the CEO on 22 September 2023, Mr. Leung Yam Cheung, the chairman and an executive Director, has been appointed as the CEO. Mr. Leung Yam Cheung has numerous years of experience in the management of the Company and is familiar with all aspects of the Group's operations and the Board considers that Mr. Leung Yam Cheung is well qualified to take up the role of the CEO.

Following the appointment of Mr. Leung Yam Cheung as the CEO, the Company does not have a separate chairman and CEO and Mr. Leung Yam Cheung holds both positions, in which there is deviation to code provision C.2.1 of the CG Code, which provides (among other matters) that the roles of the chairman and the CEO should be separate and should not be performed by the same individual.

Mr. Leung Yam Cheung had been in charge of the overall management of the Company since the Company has been listed on the Stock Exchange and the Company considered that such arrangement would promote the efficient formulation and implementation of the Company's strategies which would enable the Group to further develop its businesses effectively at this stage. The Board will review the current structure from time to time and shall make necessary arrangements when the Board considers appropriate.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as its own code of conduct regarding dealings in the securities of the Company by the Directors and the Company's employees who, because of their offices or employments, are likely to possess inside information in relation to the Company and/or its securities.

Upon specific enquiry, all Directors confirmed that they have fully complied with the Model Code during the Period.

因此，本公司已採納健全之企業管治原則，當中著重優秀之董事會、有效之內部監控、嚴謹之披露常規以及對所有持份者之透明度及問責性。本公司已採納上市規則附錄14所載企業管治守則（「企業管治守則」）之原則及守則條文。

董事會認為，除下文所披露者外，本公司已於本期間全面遵守企業管治守則：

梁榮海先生於二零二三年九月二十二日辭任行政總裁後，主席兼執行董事梁任祥先生已獲委任為行政總裁。梁任祥先生於本公司管理方面擁有多多年經驗，並熟悉本集團營運的各個方面，董事會認為梁任祥先生合資格擔任行政總裁一職。

於委任梁任祥先生為行政總裁後，本公司並無區分主席及行政總裁，而梁任祥先生同時擔任兩個職位，與企業管治守則之守則條文第C.2.1條有所偏離，該條文規定（其中包括）主席與行政總裁的角色應有區分，並不應由一人同時兼任。

自本公司於聯交所上市以來，梁任祥先生一直負責本公司的整體管理，而本公司認為有關安排將促進有效制定及實施本公司的策略，使本集團能夠於此階段進一步有效發展其業務。董事會將不時檢討現行架構，並於其認為適當時作出必要安排。

證券交易的標準守則

本公司已採納標準守則作為其自身有關董事及本公司僱員（彼等因有關職位或受僱工作而可能擁有有關本公司及／或其證券的內幕消息）買賣本公司證券的行為守則。

經作出具體查詢後，全體董事均確認彼等於本期間已完全遵守標準守則。

Other Information

其他資料

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

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

REVIEW OF FINANCIAL INFORMATION

The Company has established an Audit Committee with written terms of reference in compliance with Rules 3.21 and 3.22 of the Listing Rules. The Audit Committee consists of three members, namely Mr. Tang Tsz Tsun (Chairman), Mr. Ng Lin Fung and Mr. Tsang Ho Yin, all being the independent non-executive Directors.

The Audit Committee has reviewed with the management of the unaudited condensed consolidated financial statements of the Group for the Period.

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SHARES AND UNDERLYING SHARES

To the knowledge of the Board, as at 30 September 2023, the interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (a) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or (b) which were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or (c) which were required under the Model Code to be notified to the Company and the Stock Exchange, were as follows:

Interests in shares of the Company

Name of Director 董事姓名	Nature of interest 權益性質	Number of Shares (Note 1) 股份數目 (附註1)	Approximate percentage to the issued share capital of the Company (Note 3) 佔本公司已發行股本 的概約百分比 (附註3)
Mr. Leung Yam Cheung (Note 2) 梁任祥先生 (附註2)	Interest in controlled corporation 受控制法團權益	1,200,000,000(L)	75%

購買、出售或贖回本公司上市證券

本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

審閱財務資料

本公司已遵照上市規則第3.21及3.22條規定設立備有書面職權範圍之審核委員會。審核委員會由三名成員組成，即鄧子駿先生(主席)、吳連烽先生及曾浩賢先生，彼等均為獨立非執行董事。

審核委員會已與管理層共同審閱本集團於本期間的未經審核簡明綜合財務報表。

董事及最高行政人員於股份及相關股份中擁有的權益

就董事會所知，於二零二三年九月三十日，董事及本公司最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有(a)根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例有關條文被當作或視為擁有的權益或淡倉)、或(b)根據證券及期貨條例第352條須登記於該條所指登記冊的權益及淡倉、或(c)根據標準守則須知會本公司及聯交所的權益及淡倉如下：

於本公司股份中擁有的權益

Interests in shares of associated corporation

於相聯法團股份中擁有的權益

Name of Director 董事姓名	Nature of interest 權益性質	Name of associated corporation 相聯法團名稱	Number of Share ^(Note 1) 股份數目 ^(附註1)	Approximate percentage to the issued share capital of the associated corporation 佔相聯法團已發行股本的概約百分比
Mr. Leung Yam Cheung 梁任祥先生	Beneficial owner 實益擁有人	Sky Mission 天任	1(L)	100%

Notes:

附註：

- (1) The letter "L" denotes the person's long position in the shares of the Company/the associated corporation.
- (2) These 1,200,000,000 Shares are held by Sky Mission, a company incorporated in the BVI and owned as to 100% by Mr. Leung Yam Cheung. Therefore, Mr. Leung Yam Cheung is deemed to be interested in all of the Shares held by Sky Mission for the purposes of the SFO.
- (3) As at 30 September 2023, the issued share capital of the Company was 1,600,000,000 Shares.

- (1) 英文字母「L」指該人士於本公司／相聯法團股份中擁有的好倉。
- (2) 該等1,200,000,000股股份由天任持有，天任為一間於英屬處女群島註冊成立的公司並由梁任祥先生全資擁有。因此，就證券及期貨條例而言，梁任祥先生被視為於天任所持有的所有股份中擁有權益。
- (3) 於二零二三年九月三十日，本公司已發行股本為1,600,000,000股股份。

Save as disclosed above and to the best knowledge of the Directors, as at 30 September 2023, there were no interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or were required under the Model Code to be notified to the Company and the Stock Exchange.

除上文所披露者外及就董事所深知，於二零二三年九月三十日，概無董事及本公司最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例有關條文被當作或視為擁有的權益或淡倉），或根據證券及期貨條例第352條須登記於該條所指登記冊的權益及淡倉，或根據標準守則須知會本公司及聯交所的權益及淡倉。

Other Information

其他資料

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN THE SHARES

So far as the Directors are aware, as of 30 September 2023, the following corporations/persons (other than Directors and chief executive of the Company) had interests of 5% or more in the issued Shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO:

Name of Shareholder 股東姓名／名稱	Nature of interest 權益性質	Number of Shares ^(Note 1) 股份數目 ^(附註1)	Approximate percentage to the issued share capital of the Company ^(Note 3) 佔本公司已發行股本的概約百分比 ^(附註3)
Sky Mission ^(Note 2) 天任 ^(附註2)	Beneficial owner 實益擁有人	1,200,000,000(L)	75%

Notes:

- (1) The letter "L" denotes the person's long position in the Shares.
- (2) Sky Mission is beneficially and wholly-owned by Mr. Leung Yam Cheung. Therefore, Mr. Leung Yam Cheung is deemed to be interested in all the Shares held by Sky Mission for the purposes of the SFO.
- (3) As at 30 September 2023, the issued share capital of the Company was 1,600,000,000 Shares.

Save as disclosed above and to the best knowledge of the Directors, as at 30 September 2023, no other persons (other than the Directors or the chief executive of the Company) owned interests or short positions in the Shares or underlying shares as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO or interests or short positions required to be disclosed to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO.

主要股東於股份中擁有的權益

就董事所知，截至二零二三年九月三十日，下列公司／人士（董事及本公司最高行政人員除外）於已發行股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部的條文須向本公司及聯交所披露，或根據證券及期貨條例第336條須由本公司備存的登記冊所記錄的5%或以上權益：

附註：

- (1) 英文字母「L」指該人士於股份中的好倉。
- (2) 天任由梁任祥先生實益及全資擁有。因此，就證券及期貨條例而言，梁任祥先生被視為於天任所持有的所有股份中擁有權益。
- (3) 於二零二三年九月三十日，本公司已發行股本為1,600,000,000股股份。

除上文所披露者外及就董事所深知，於二零二三年九月三十日，概無其他人士（董事或本公司最高行政人員除外）於股份或相關股份中擁有記入本公司根據證券及期貨條例第336條須予存置登記冊的權益或淡倉或根據證券及期貨條例第XV部第2及第3分部須向本公司及聯交所披露的權益或淡倉。

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益及其他全面收益表

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Six months ended 30 September		
		截至九月三十日止六個月		
		2023	2022	
		二零二三年	二零二二年	
		HK\$'000	HK\$'000	
		千港元	千港元	
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
Revenue	收入	5	279,955	340,309
Cost of services	服務成本		(266,097)	(304,470)
Gross profit	毛利		13,858	35,839
Other income	其他收入	6	2,205	16,566
Administrative and other operating expenses	行政及其他經營開支		(18,783)	(11,434)
Finance costs	財務成本	7	(1,503)	(850)
(Loss)/profit before tax	除稅前(虧損)/溢利	7	(4,223)	40,121
Income tax expenses	所得稅開支	8	-	(3,859)
(Loss)/profit and total comprehensive (loss)/income for the period attributable to owners of the Company	本公司擁有人應佔期內(虧損)/溢利及全面(虧損)/收益總額		(4,223)	36,262
			HK cents	HK cents
			港仙	港仙
			(Unaudited)	(Unaudited)
			(未經審核)	(未經審核)
(Loss)/earnings per share attributable to owners of the Company:	本公司擁有人應佔每股(虧損)/盈利:			
Basic and diluted	基本及攤薄	9	(0.26)	2.27

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 September 2023

於二零二三年九月三十日

			At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	19,341	25,851
Deferred tax assets	遞延稅項資產		357	357
			19,698	26,208
Current assets	流動資產			
Trade and other receivables	貿易應收賬款及 其他應收賬款	12	349,336	310,624
Contract assets	合約資產	13	95,221	127,985
Contract costs	合約成本		–	–
Income tax receivables	應收所得稅		3,031	1,135
Bank balances and cash	銀行結餘及現金		14,833	24,553
			462,421	464,297
Current liabilities	流動負債			
Trade and other payables	貿易應付賬款及 其他應付賬款	14	53,755	47,403
Interest-bearing borrowings	計息借貸	15	37,479	47,488
Income tax payable	應付所得稅		–	–
Lease liabilities	租賃負債		996	980
			92,230	95,871
Net current assets	流動資產淨值		370,191	368,426
Total assets less current liabilities	總資產減流動負債		389,889	394,634
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		425	947
NET ASSETS	資產淨值		389,464	393,687

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 September 2023

於二零二三年九月三十日

			At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Note 附註		
Capital and reserves	資本及儲備			
Share capital	股本	16	16,000	16,000
Reserves	儲備		373,464	377,687
TOTAL EQUITY	權益總額		389,464	393,687

The condensed consolidated financial statements on pages 19 to 40 were approved and authorised for issue by the Board of Directors on 29 November 2023 and are signed on its behalf by:

第19頁至第40頁之簡明綜合財務報表已於二零二三年十一月二十九日獲董事會批准並授權刊發，且由以下人士代表簽署：

Leung Yam Cheung
梁任祥
Director
董事

Leung Wing Chun
梁榮進
Director
董事

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔				
		Reserves 儲備			Accumulated profits 累計溢利 HK\$'000 千港元	Total equity 權益總額 HK\$'000 千港元
		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元 (Note a) (附註a)	Capital reserve 資本儲備 HK\$'000 千港元 (Note b) (附註b)		
At 1 April 2022 (audited)	於二零二二年四月一日 (經審核)	16,000	91,065	30	253,096	360,191
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	36,262	36,262
At 30 September 2022 (unaudited)	於二零二二年九月三十日 (未經審核)	16,000	91,065	30	289,358	396,453
At 1 April 2023 (audited)	於二零二三年四月一日 (經審核)	16,000	91,065	30	286,592	393,687
(Loss)/profit and total comprehensive (loss)/income for the period	期內(虧損)/溢利及全面 (虧損)/收益總額	-	-	-	(4,223)	(4,223)
At 30 September 2023 (unaudited)	於二零二三年九月三十日 (未經審核)	16,000	91,065	30	282,369	389,464

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 September 2023
截至二零二三年九月三十日止六個月

Note a: Share premium represents the excess of the net proceeds from issuance of the Company's shares over its par value. Under the laws of the Cayman Islands and the Articles of Association, it is distributable to the Shareholders provided that the Company is able to pay its debts as they fall due in the ordinary course of business.

Note b: Capital reserve represents the aggregate amount of the issued and paid-up share capital of the entities now comprising the Group before completion of the group reorganisation ("Reorganisation") less consideration paid to acquire the relevant interests (if any) in relation to the Reorganisation.

附註a：股份溢價指發行本公司股份的所得款項淨額超出其面值的部分。按照開曼群島法例及組織章程細則，其可向股東分派，惟本公司可支付其日常業務中的到期債務。

附註b：資本儲備指現時組成本集團之實體於集團重組（「重組」）完成前的已發行及繳足股本總額減收購有關重組的相關權益（如有）的已付代價。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

		Six months ended 30 September 截至九月三十日止六個月	
		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)
OPERATING ACTIVITIES	經營活動		
Cash generated from operations	經營所得現金	4,692	25,698
Income tax paid	已付所得稅	(1,896)	–
Finance cost paid	已付財務成本	(1,444)	(850)
Net cash generated from operating activities	經營活動所得現金淨額	1,352	24,848
INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購買物業、廠房及設備	(498)	–
Net cash used in investing activities	投資活動所用現金淨額	(498)	–
FINANCING ACTIVITIES	融資活動		
Addition of interest-bearing borrowings	新增計息借貸	83,352	20,000
Repayment of interest-bearing borrowings	償還計息借貸	(93,361)	(41,658)
Repayment of lease liabilities	租賃負債的還款	(565)	(490)
Net cash used in financing activities	融資活動所用現金淨額	(10,574)	(22,148)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少)/增加淨額	(9,720)	2,700
Cash and cash equivalents at the beginning of the reporting period	報告期初現金及現金等價物	24,553	32,372
Cash and cash equivalents at the end of the reporting period, represented by bank balances and cash	報告期末現金及現金等價物，即銀行結餘及現金	14,833	35,072

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2023
截至二零二三年九月三十日止六個月

1. GENERAL INFORMATION

Skymission Group Holdings Limited (the "Company") was incorporated in the Cayman Islands under the Companies Law of the Cayman Islands as an exempted company with limited liability, and its shares are listed on the Main Board of the Stock Exchange. The Company's registered office is located at Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The Company's principal place of business is situated at Flat 3, 7/F., Yuen Long Trade Centre, 99-109 Castle Peak Road, Yuen Long, New Territories, Hong Kong.

The Company is an investment holding company and together with its subsidiaries are principally engaged in provision of formwork works services in Hong Kong.

In the opinion of the Directors, the immediate and ultimate holding company is Sky Mission Group Limited, a limited liability company incorporated in the British Virgin Islands. The ultimate controlling party is Mr. Leung Yam Cheung.

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2023 (the "Interim Financial Statements") have been prepared in accordance with the Hong Kong Accounting Standards ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA") and the applicable disclosure requirements of the Listing Rules.

The Interim Financial Statements are presented in Hong Kong Dollars ("HK\$") and all amounts are rounded to the nearest thousand ("HK\$'000") except when otherwise indicated.

The preparation of the Interim Financial Statements in conformity with HKAS 34 requires the management of the Group to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a period to date basis. Actual results may differ from these estimates.

1. 一般資料

天任集團控股有限公司（「本公司」）根據開曼群島公司法於開曼群島註冊成立為獲豁免有限公司，其股份於聯交所主板上市。本公司註冊辦事處的地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司的主要營業地點位於香港新界元朗青山公路99-109號元朗貿易中心7樓3室。

本公司為投資控股公司及連同其附屬公司主要於香港從事提供模板工程服務。

董事認為，直接及最終控股公司為天任控股有限公司（一間於英屬處女群島註冊成立的有限公司）。最終控股方為梁任祥先生。

2. 編製基準

本集團截至二零二三年九月三十日止六個月之未經審核簡明綜合財務報表（「中期財務報表」）乃根據香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」及上市規則之適用披露規定予以編製。

除另有指明者外，中期財務報表乃按港元（「港元」）呈列且所有金額均約整至最接近之千位數（「千港元」）。

根據香港會計準則第34號編製中期財務報表須本集團管理層以迄今期間為基礎就會對政策應用以及資產及負債、收入及開支之呈報金額構成影響之事項作出判斷、估計及假設。實際結果可能有別於該等估計。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

2. BASIS OF PREPARATION (CONTINUED)

The Interim Financial Statements include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since 31 March 2023, and therefore, do not include all of the information required for full set of financial statements prepared in accordance with the Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual HKFRSs, HKASs and Interpretations issued by the HKICPA. They shall be read in conjunction with the Group’s consolidated financial statements for the year ended 31 March 2023 (the “Annual Report”).

3. PRINCIPAL ACCOUNTING POLICIES

The Interim Financial Statements have been prepared on the historical cost basis.

The accounting policies adopted in the preparation of the Interim Financial Statements are consistent with those applied in preparing the Annual Report.

The adoption of the new/revised HKFRSs in the current period has no material impact on the Group’s financial position and performance for the current and prior periods and/or on the disclosures set out in the Interim Financial Statements.

At the date of authorisation of the Interim Financial Statements, the HKICPA has issued a number of new/revised HKFRSs that are not yet effective for the current period, which the Group has not early adopted. The Directors do not anticipate that the adoption of the new/revised HKFRSs in future periods will have any material impact on the consolidated financial statements of the Group.

4. SEGMENT INFORMATION

The Directors have determined that the Group has only one operating and reportable segment for the six months ended 30 September 2023 and 2022, as the Group manages its business as a whole as the provision of formwork works services in Hong Kong and the executive Directors, being the chief operating decision-makers of the Group, regularly review the internal financial reports on the same basis for the purposes of allocating resources and assessing performance of the Group. Segment information is not presented accordingly.

2. 編製基準 (續)

中期財務報表包括對於理解本集團自二零二三年三月三十一日以後的財務狀況及表現變動有重大影響之事件及交易所作之闡釋，因此並無載列根據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」，其為所有適用獨立香港財務報告準則、香港會計準則及詮釋之統稱）編製完整財務報表所需之所有資料。該等中期財務報表須與本集團截至二零二三年三月三十一日止年度之綜合財務報表（「年報」）一併閱讀。

3. 主要會計政策

中期財務報表以歷史成本基準編製。

編製中期財務報表所採納之會計政策與編製年報所應用者一致。

於本期間採納新訂／經修訂香港財務報告準則對本集團目前及過往期間之財務狀況及表現及／或中期財務報表所載之披露事項並無重大影響。

於中期財務報表授權日期，香港會計師公會已頒佈多項於本期間尚未生效之新訂／經修訂香港財務報告準則，本集團並無提早採納該等準則。董事預期於未來期間採納該等新訂／經修訂香港財務報告準則將不會對本集團綜合財務報表產生任何重大影響。

4. 分部資料

董事確定本集團於截至二零二三年及二零二二年九月三十日止六個月僅有一個經營及可呈報分部，乃由於本集團管理其整體業務為於香港提供模板工程服務，而執行董事（即本集團主要經營決策者）就分配資源及評估本集團表現按相同基準定期審閱內部財務報告。因此，概無呈列分部資料。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

4. SEGMENT INFORMATION (CONTINUED)

The Company is an investment holding company and the principal place of the Group's operation is in Hong Kong. All of the Group's revenue from external customers during the six months ended 30 September 2023 and 2022 is derived from Hong Kong and all of the Group's assets and liabilities are located in Hong Kong.

Information about major customers

Details of the customers (including entities under common control) individually accounting for 10% or more of aggregate revenue of the Group during the six months ended 30 September 2023 and 2022 are as follows:

4. 分部資料(續)

本公司為一間投資控股公司，本集團營運的主要地點為香港。本集團截至二零二三年及二零二二年九月三十日止六個月的來自外部客戶的所有收入均來自香港且本集團的所有資產及負債亦均位於香港。

有關主要客戶的資料

截至二零二三年及二零二二年九月三十日止六個月，個別佔本集團總收入10%或以上的客戶(包括共同控制下的實體)詳情如下：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Customer A	客戶A	N/A ^{Note} 不適用 ^{附註}	84,454
Customer B	客戶B	N/A ^{Note} 不適用 ^{附註}	68,606
Customer C	客戶C	129,590	49,204
Customer D	客戶D	51,419	43,300
Customer E	客戶E	66,370	N/A ^{Note} 不適用 ^{附註}

Note: The customers contributed less than 10% of the total revenue of the Group for the reporting period.

附註：於報告期內，該等客戶對本集團總收入的貢獻少於10%。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

5. REVENUE

5(a) Analysis of the Group's revenue

During the six months ended 30 September 2023 and 2022, all of the Group's revenue was arising from provision of formwork works services. All of the Group's revenue from provision of formwork works services was recognised over time.

5(b) Performance obligation for contracts with customers

The Group provides formwork works services to customers. The revenue of such services is recognised over time as the Group creates or enhances an asset that the customer controls as the assets is created or enhanced. Revenue is recognised for these construction services based on the value of completed construction work using output method.

A contract asset, net of contract liability related to the same contract, is recognised over the period in which the construction services are performed representing the Group's right to consideration for the services performed because the rights are conditioned upon the satisfaction by the customers on the construction work completed by the Group and the work is pending for the certification by the customers. The contract assets are transferred to trade receivables when the rights become unconditional, which is typically at the time the Group obtains the certification of the completion construction work from the customers.

5. 收入

5(a) 本集團收入的分析

截至二零二三年及二零二二年九月三十日止六個月，本集團的所有收入均來自提供模板工程服務。本集團提供模板工程服務的所有收入隨時間確認。

5(b) 客戶合約的履約責任

本集團為客戶提供模板工程服務。於本集團創建或改良資產而被創建或改良的資產由客戶所控制時隨時間確認有關服務的收入。該等建築服務收入的確認乃基於採用產出法計量的已完工建築工程的價值。

合約資產（扣除與同一合約有關的合約負債）於履行建築服務期間確認，代表本集團就所履行服務收取代價的權利，原因是相關權利須待客戶對本集團所完成建築工程表示滿意後方可作實且有關係工程須待客戶認證。倘相關權利不受條件限制（屆時本集團通常已就所完成建築工程取得客戶認證），合約資產會轉移至貿易應收賬款。

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簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

6. OTHER INCOME

6. 其他收入

		Six months ended 30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Subsidy income(Note)	補貼收入(附註)	–	16,368
Others	其他	2,205	198
		2,205	16,566

Note: During the six months ended 30 September 2022, the Group recognised government grants of approximately HK\$16,368,000 in respect of anti-epidemic fund (the "Employment Support Scheme" and "Employment Support Scheme for the Construction Sector (Casual Employees)") provided by the Government of the Hong Kong Special Administrative Region. In the opinion of the management of the Group, there were no unfulfilled conditions or contingencies relating to these grants.

附註：於截至二零二二年九月三十日止六個月，本集團就香港特別行政區政府提供的抗疫基金確認政府補助（「保就業計劃」及「建造業保就業計劃（臨時僱員）」）約16,368,000港元。本集團管理層認為，並無與該等補助有關的尚未達成條件或或然事項。

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簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

7. (LOSS)/PROFIT BEFORE TAX

This is stated after charging/(crediting):

7. 除稅前(虧損)/溢利

此已扣除/(計入)下列各項：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
(a) Finance costs	(a) 財務成本		
Interest on lease liabilities	租賃負債利息	59	10
Interest on interest-bearing borrowings	計息借貸利息	1,444	840
		1,503	850
(a) Staff costs, including directors' remuneration	(b) 員工成本(包括董事薪酬)		
Salaries, allowances, discretionary bonus and other benefits in kind	薪金、津貼、酌情花紅及其他實物福利	173,535	194,451
Contributions to defined contribution plans	定額供款計劃的供款	4,264	5,581
Note	附註	177,799	200,032
(c) Other items	(c) 其他項目		
Cost of materials recognised as cost of services	確認為服務成本的材料成本	44,163	72,497
Subcontracting fees recognised as cost of services	確認為服務成本的分包費	25,310	21,526
Provision for loss allowance for trade receivables (included in administrative and other operating expenses)	計提貿易應收賬款的虧損撥備(計入行政及其他經營開支)	7,734	205
(Reversal of)/provision for loss allowance for contract assets (included in administrative and other operating expenses)	計提合約資產虧損撥備(撥回)/撥備(計入行政及其他經營開支)	(63)	29
Depreciation of property, plant and equipment (included in "cost of services" and "administrative and other operating expenses", as appropriate)	物業、廠房及設備折舊(計入「服務成本」及「行政及其他經營開支」(倘適用))	7,008	7,079

Note: During the six months ended 30 September 2023, total staff costs of HK\$165,077,000 (2022: HK\$189,532,000) were included in the cost of services. The remaining staff costs were recognised in administrative and other operating expenses.

附註：截至二零二三年九月三十日止六個月，員工成本總額165,077,000港元(二零二二年：189,532,000港元)計入服務成本。餘下員工成本於行政及其他經營開支內確認。

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簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

8. INCOME TAX EXPENSES

8. 所得稅開支

		Six months ended 30 September 截至九月三十日止六個月	
		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)
Current tax	即期稅項		
Hong Kong Profits Tax	香港利得稅		
– current period	– 本期間	–	3,859
Income tax expenses	所得稅開支	–	3,859

The Group entities established in the Cayman Islands and the British Virgin Islands are exempted from income tax.

於開曼群島及英屬處女群島成立的本集團實體獲豁免支付所得稅。

Under the two-tiered profits tax rates regime with effect from the year of assessment 2018/2019, the first HK\$2,000,000 of assessable profits of qualifying entities will be taxed at 8.25%, and the assessable profits above HK\$2,000,000 will be taxed at 16.5%. The assessable profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at 16.5%. For the six months ended 30 September 2023 and 2022, Hong Kong profits tax of a subsidiary of the Group is calculated in accordance with the two-tiered profits tax rates regime.

根據自二零一八/二零一九年課稅年度起生效的兩級利得稅制度，合資格實體的首2,000,000港元應課稅溢利按8.25%徵稅，超過2,000,000港元的應課稅溢利按16.5%徵稅。集團實體的應課稅溢利倘不符合兩級利得稅制的要求，則繼續按16.5%徵稅。於截至二零二三年及二零二二年九月三十日止六個月，本集團一間附屬公司之香港利得稅根據兩級利得稅制度計算。

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簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

9. (LOSS)/EARNINGS PER SHARE

		Six months ended 30 September 截至九月三十日止六個月	
		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)
(Loss)/profit:	(虧損)/溢利：		
(Loss)/profit attributable to owners of the Company (HK\$'000)	本公司擁有人應佔(虧損)/溢利 (千港元)	(4,223)	36,262
Number of shares:	股份數目：		
Weighted average number of ordinary shares in issue ('000)	已發行普通股加權平均數 (千股)	1,600,000	1,600,000

Diluted earnings per share are same as the basic earnings per share as there were no potential dilutive ordinary shares outstanding during the six months ended 30 September 2023 and 2022.

由於截至二零二三年及二零二二年九月三十日止六個月概無發行在外攤薄潛在普通股，故每股攤薄盈利與每股基本盈利相同。

10. DIVIDENDS

No interim dividend was declared for the six months ended 30 September 2023 (2022: Nil).

10. 股息

截至二零二三年九月三十日止六個月概無宣派任何中期股息(二零二二年：無)。

11. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 September 2023, the Group recognised certain items of property, plant and equipment (including right-of-use assets) at total cost of approximately HK\$0.5 million (for the six months ended 30 September 2022: approximately HK\$Nil).

11. 物業、廠房及設備

截至二零二三年九月三十日止六個月，本集團確認物業、廠房及設備(包括使用權資產)之若干項目總成本約為0.5百萬港元(截至二零二二年九月三十日止六個月：約零港元)。

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簡明綜合財務報表附註

For the six months ended 30 September 2023
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12. TRADE AND OTHER RECEIVABLES

12. 貿易應收賬款及其他應收賬款

		As at 30 September 2023 二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	As at 31 March 2023 二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables of construction works	建築工程貿易應收賬款	358,342	312,534
Less: Allowance for expected credit losses ("ECL")	減：預期信貸虧損（「預期信貸虧損」）撥備	(10,268)	(2,698)
		12(a) 348,074	309,836
Other receivables	其他應收賬款		
Deposits and other receivables	按金及其他應收賬款	552	339
Other prepaid expenses	其他預付開支	710	449
		1,262	788
		349,336	310,624

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簡明綜合財務報表附註

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截至二零二三年九月三十日止六個月

12. TRADE AND OTHER RECEIVABLES (CONTINUED)

12(a) Trade receivables of construction works

The Group would normally require the customers to certify the construction works completed and make payments within 35 to 45 days from the date of issuance of the Group's payment applications.

The ageing analysis of trade receivables (net of allowance for ECL) based on the date of issuance of the Group's payment applications at the end of the reporting period is as follows:

Within 30 days	30日內
31 to 60 days	31至60日
61 to 90 days	61至90日
Over 90 days but less than 1 year	超過90日但於一年內
Over 1 year	超過一年

12. 貿易應收賬款及其他應收賬款(續)

12(a) 建築工程貿易應收賬款

本集團通常要求客戶核驗已完成的建築工程，並於本集團發出付款申請之日起35至45日內付款。

於報告期末，基於本集團發出付款申請日期的貿易應收賬款(扣除預期信貸虧損撥備)的賬齡分析如下：

	At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
	76,603	–
	–	22,893
	28,093	11,291
	195,633	264,219
	47,745	11,433
	348,074	309,836

The Group does not hold any collateral over the trade receivables.

本集團並無就貿易應收賬款持有任何抵押品。

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簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

13. CONTRACT ASSETS

13. 合約資產

		At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Analysed as current:	分析為流動：		
Unbilled revenue of construction works (Note (i))	未開單建築工程收入(附註(i))	10,829	51,577
Retention money receivables of construction works (Note (ii))	建築工程應收保留金(附註(ii))	84,569	76,648
		95,398	128,225
Less: Allowance for ECL	減：預期信貸虧損撥備	(177)	(240)
		95,221	127,985

Notes:

- (i) Unbilled revenue included in contract assets represents the Group's right to receive consideration for work completed and not yet billed because the rights are conditional upon the satisfaction by the customers on the construction works completed by the Group and the works are pending for the certification by the customers. The contract assets are transferred to the trade receivables when the rights become unconditional, which is typically at the time the Group obtains the certification of the completion construction works from the customers.
- (ii) Retention money receivables included in contract assets represents the Group's right to receive consideration for work performed because the rights are conditional on the satisfaction of the service quality by the customers over a certain period as stipulated in the contracts. The contract assets are transferred to the trade receivables when the rights become unconditional, which is typically at the expiry date of the period for the provision of assurance by the Group on the service quality of the construction works performed by the Group.

附註：

- (i) 合約資產中的未開單收入指本集團就已完工但尚未開單的工程收取代價的權利，原因為有關權利須待客戶信納本集團完成的建築工程後方可作實且有關工程須經客戶認證。合約資產於權利成為無條件時（通常為本集團自客戶取得已完工建築工程的認證時）轉撥至貿易應收賬款。
- (ii) 合約資產中的應收保留金指本集團就已進行的工程收取代價的權利，原因為有關權利須待客戶於合約所規定的若干期間內信納服務質量後方可作實。合約資產於權利成為無條件時（通常為本集團就其進行的建築工程服務質量提供保證的期限屆滿時）轉撥至貿易應收賬款。

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14. TRADE AND OTHER PAYABLES

			At 30 September 2023 於二零二三年 九月三十日	At 31 March 2023 於二零二三年 三月三十一日
		Note 附註	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Audited) (經審核)
Trade payables	貿易應付賬款	14(a)	18,441	11,713
Other payables	其他應付賬款			
Salaries and other employee benefits payables	應付薪酬及其他僱員福利		30,941	33,484
Accruals and other payables	應計費用及其他應付賬款		4,373	2,206
			35,314	35,690
			53,755	47,403

14(a) Trade payables

The trade payables are non-interest bearing and the Group is normally granted with credit term up to 90 days.

At the end of the reporting period, the ageing analysis of the trade payables based on invoice date is as follows:

		At 30 September 2023 於二零二三年 九月三十日	At 31 March 2023 於二零二三年 三月三十一日
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Audited) (經審核)
Within 60 days	60日內	11,408	4,517
61 to 90 days	61至90日	1,696	3,650
Over 90 days	超過90日	5,337	3,546
		18,441	11,713

14. 貿易應付賬款及其他應付賬款

14(a) 貿易應付賬款

貿易應付賬款為免息，而本集團一般獲授最多90日的信貸期。

於報告期末，基於發票日期的貿易應付賬款的賬齡分析如下：

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簡明綜合財務報表附註

For the six months ended 30 September 2023
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15. INTEREST-BEARING BORROWINGS

15. 計息借貸

		At 30 September 2023 於二零二三年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2023 於二零二三年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current	流動		
Bank borrowings with a repayment on demand clause	具有按要求償還條款之 銀行借貸	37,479	47,488

As at 30 September 2023, the Group had drawn down a revolving loan from the bank with principal amount of HK\$20,000,000 maturing in October 2023 and bear interest at Hong Kong Interbank Offered Rate ("HIBOR") plus 3% per annum.

於二零二三年九月三十日，本集團自銀行提取本金額為20,000,000港元之循環貸款，其於二零二三年十月到期及按香港銀行同業拆息（「香港銀行同業拆息」）加3%的年利率計息。

As at 30 September 2023, the Group had drawn down other bank loans with principal amount of HK\$17,479,000, which bear interest at HIBOR plus 2.5% per annum, maturing by no later than January 2024, and secured by personal guarantee given by a director of the Company.

於二零二三年九月三十日，本集團已提取本金額為17,479,000港元的其他銀行貸款，按香港銀行同業拆息加2.5%的年利率計息，到期日不遲於二零二四年一月，並由本公司一名董事提供的個人擔保作抵押。

The above interest-bearing borrowings are secured by corporate guarantee provided by the Company.

上述計息借貸由本公司提供之企業擔保作抵押。

At 30 September 2023, the weighted average effective interest rate on the interest-bearing borrowings is 7.7% (31 March 2023: 4.0%) per annum.

於二零二三年九月三十日，計息借貸之加權平均實際年利率為7.7%（二零二三年三月三十一日：4.0%）。

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15. INTEREST-BEARING BORROWINGS (CONTINUED)

Interest-bearing borrowings of HK\$37,479,000 at 30 September 2023 (31 March 2023: HK\$47,488,000), with a clause in their terms that gives the lender an overriding right to demand repayment without notice or with notice period of less than 12 months at its sole discretion, are classified as current liabilities.

As at 30 September 2023, the Group has available and unutilised facilities from the bank amounted to HK\$20,521,000 (31 March 2023: HK\$21,782,000).

15. 計息借貸 (續)

於二零二三年九月三十日，計息借貸為37,479,000港元（二零二三年三月三十一日：47,488,000港元），其中包含一條借貸條款給予貸款人優先權以於並無通知或少於十二個月通知期的情況下全權酌情要求歸還借貸，相關借貸已歸類為流動負債。

於二零二三年九月三十日，本集團可動用但未動用之銀行融資為20,521,000港元（二零二三年三月三十一日：21,782,000港元）。

16. SHARE CAPITAL

16. 股本

		Number of shares 股份數目	Amount 金額 HK\$'000 千港元
Ordinary shares of HK\$0.01 each 每股面值0.01港元的普通股			
Authorised: At 31 March 2023 (audited) and at 30 September 2023 (unaudited)	法定： 於二零二三年三月三十一日（經審核）及 於二零二三年九月三十日（未經審核）	4,000,000,000	40,000
Issued and fully paid: At 31 March 2023 (audited) and at 30 September 2023 (unaudited)	已發行及繳足： 於二零二三年三月三十一日（經審核）及 於二零二三年九月三十日（未經審核）	1,600,000,000	16,000

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截至二零二三年九月三十日止六個月

17. RELATED PARTY/CONNECTED TRANSACTIONS

(a) Related party transactions

The Group has following related party transactions during the period:

Repayment of lease liabilities to a group of lessors in which a director of the Company and certain family members of another director of the Company have ownership interest in an underlying asset	向一組出租人償還租賃負債，當中，本公司董事及本公司另一名董事之若干家族成員於相關資產擁有所有權權益
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17. 關聯方／關連交易

(a) 關聯方交易

本集團於本期間內有以下關聯方交易：

Six months ended 30 September	
截至九月三十日止六個月	
2023	2022
二零二三年	二零二二年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

		240	240
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(b) Remuneration for key management personnel (including directors) of the Group

Salaries, allowances and other benefits in kind	薪金、津貼及其他實物福利
Contributions to defined contribution plans	定額供款計劃的供款

(b) 本集團主要管理人員(包括董事)薪酬

Six months ended 30 September	
截至九月三十日止六個月	
2023	2022
二零二三年	二零二二年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

		2,182	2,804
		45	45
		2,227	2,849

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2023

截至二零二三年九月三十日止六個月

18. FAIR VALUE MEASUREMENTS

All financial assets and financial liabilities are carried at amounts not materially different from their fair values as at 30 September 2023 and 31 March 2023.

19. CAPITAL COMMITMENTS

The Group had no significant capital commitment as at 30 September 2023 and 31 March 2023.

20. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The Interim Financial Statements of 2023 were approved by the Board on 29 November 2023.

18. 公平值計量

所有金融資產及金融負債均以與其於二零二三年九月三十日及二零二三年三月三十一日的公平值並無重大差異的金額列賬。

19. 資本承擔

本集團於二零二三年九月三十日及二零二三年三月三十一日概無任何重大資本承擔。

20. 批准中期財務報表

二零二三年中期財務報表於二零二三年十一月二十九日獲董事會批准。