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XinXiang Era Group Company Limited

新享時代集團有限公司

(於開曼群島註冊成立的有限公司)

(股份代號：8519)

截至2024年6月30日止六個月之中期業績公告

香港聯合交易所有限公司(「聯交所」)GEM的特色

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

由於GEM上市公司一般為中小型公司，在GEM買賣的證券可能會較於主板買賣的證券承受較大的市場波動風險，同時無法保證在GEM買賣的證券會有高流通量的市場。

本公告的資料乃遵照聯交所GEM證券上市規則(「GEM上市規則」)而刊載，旨在提供有關新享時代集團有限公司(「本公司」)的資料；本公司的董事(「董事」)願就本公告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本公告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成份，且並無遺漏其他事項，足以令致本公告或其所載任何陳述產生誤導。

本公司董事會(「董事會」)欣然公告本公司及其附屬公司截至2024年6月30日止六個月之未經審核簡明綜合業績(「中期業績」)。本公告載有本公司2024年中期報告全文，符合GEM上市規則有關隨附中期業績初步公告的資料的相關披露規定。

本公司2024年中期報告印刷本將於適當時候寄發予本公司股東，並於聯交所網站www.hkexnews.hk及本公司網站www.xinxiangera.com可供查閱。

承董事會命
新享時代集團有限公司
主席兼非執行董事
劉恩宇

香港，2024年8月30日

於本公告日期，董事會包括執行董事溫雪儀女士及孔令磊先生；非執行董事彭犇先生及劉恩宇先生(主席)；獨立非執行董事鄧永玲女士、毛曉碧女士及馬麗娜女士。

本公告將由其刊登日期起計最少一連七天於聯交所網站(www.hkexnews.hk)內之「最新上市公司公告」頁內登載，並將於本公司網站(www.xinxiangera.com)內刊登。

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

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

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

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

*This report, for which the directors (the “**Directors**”) of XinXiang Era Group Company Limited (the “**Company**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “**GEM Listing Rules**”) for the purpose of giving information with regard to the Company and its subsidiaries (collectively, the “**Group**”). 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 Company Information” page of the Stock Exchange website (www.hkexnews.hk) for at least 7 days from the date of its publication. This report will also be published on the website of the Company (www.xinxiangera.com).

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本報告將由刊發日期起計至少七日於聯交所網站(www.hkexnews.hk)之「最新公司公告」頁內刊登。本報告亦將於本公司網站(www.xinxiangera.com)內登載。

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CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. Kong Linglei (Chief Executive Officer)

Ms. Wan Suet Yee Cherry

Non-executive Directors

Mr. Liu Enyu (*Chairperson*)

Mr. Peng Ben

Independent non-executive Directors

Ms. Ma Lina

Ms. Mao Xiaobi

Ms. Deng Yongling

AUTHORISED REPRESENTATIVES (FOR THE PURPOSES OF THE GEM LISTING RULES)

Ms. WAN Suet Yee Cherry

Ms. Foo Man Yee, Carina
(ACG, HKACG (PE))

COMPLIANCE OFFICER

Ms. WAN Suet Yee Cherry

COMPANY SECRETARY

Ms. Foo Man Yee, Carina
(ACG, HKACG (PE))

AUDIT COMMITTEE

Ms. DENG Yongling (*Chairperson*)

Ms. MAO Xiaobi

Ms. MA Lina

董事會

執行董事

孔令磊先生 (行政總裁)

溫雪儀女士

非執行董事

劉恩宇先生 (*主席*)

彭犇先生

獨立非執行董事

馬麗娜女士

毛曉碧女士

鄧永玲女士

授權代表 (就 GEM 上市規則而言)

溫雪儀女士

傅曼儀女士
(ACG、HKACG (PE))

合規主任

溫雪儀女士

公司秘書

傅曼儀女士
(ACG、HKACG (PE))

審核委員會

鄧永玲女士 (*主席*)

毛曉碧女士

馬麗娜女士

REMUNERATION COMMITTEE

Ms. MA Lina (*Chairperson*)
Ms. MAO Xiaobi
Ms. DENG Yongling

薪酬委員會

馬麗娜女士 (*主席*)
毛曉碧女士
鄧永玲女士

NOMINATION COMMITTEE

Mr. LIU Enyu (*Chairperson*)
Ms. DENG Yongling
Ms. MA Lina

提名委員會

劉恩宇先生 (*主席*)
鄧永玲女士
馬麗娜女士

LEGAL COMPLIANCE COMMITTEE

Mr. KONG Linglei (*Chairperson*)
Ms. DENG Yongling
Ms. MAO Xiaobi

法律合規委員會

孔令磊先生 (*主席*)
鄧永玲女士
毛曉碧女士

AUDITOR

BDO Limited

Certified Public Accountants
25th Floor, Wing On Centre
111 Connaught Road Central
Hong Kong

核數師

香港立信德豪會計師事務所
有限公司
執業會計師
香港
干諾道中111號
永安中心25樓

LEGAL ADVISER AS TO HONG KONG LAW

D. S. Cheung & Co.
29/F, 56 Gloucester Road
Hong Kong

有關香港法律的法律顧問

張岱樞律師事務所
香港
告士打道56號29樓

CORPORATE INFORMATION 公司資料

PRINCIPAL BANKER

Hang Seng Bank Limited
19/F
83 Des Voeux Road Central
Hong Kong

REGISTERED OFFICE IN CAYMAN ISLANDS

Windward 3, Regatta Office Park
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Office No.5 on 22nd Floor, Universal Trade Centre
No.3 Arbuthnot Road
Central
Hong Kong

CAYMAN ISLANDS PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Limited

Windward 3, Regatta Office Park
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

主要往來銀行

恒生銀行有限公司
香港
德輔道中83號
19樓

開曼群島註冊辦事處

Windward 3, Regatta Office Park
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

總部及香港主要營業地點

香港
中環
亞畢諾道3號
環貿中心22樓5號室

開曼群島主要股份過戶登記處

Ocorian Trust (Cayman) Limited

Windward 3, Regatta Office Park
P.O. Box 1350
Grand Cayman KY1-1108
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

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道 16 號
遠東金融中心 17 樓

WEBSITE OF THE COMPANY

www.xinxiangera.com

本公司網址

www.xinxiangera.com

GEM STOCK CODE

8519

GEM 股份代號

8519

FINANCIAL HIGHLIGHTS

財務摘要

HIGHLIGHTS

摘要

| | | Six months ended 30 June 截至6月30日止六個月 | | |
|--|---------------------|---|-------------|----------|
| | | 2024 | 2023 | Change |
| | | HK\$'000 | HK\$'000 | 變動 |
| | | 千港元 | 千港元 | |
| | | (Unaudited) | (Unaudited) | |
| | | (未經審核) | (未經審核) | |
| Revenue | 收入 | 122,879 | 142,769 | (19,890) |
| (Loss)/profit for the period | 期內(虧損)/溢利 | (410) | 3,688 | (4,098) |
| Profit and total comprehensive income for the period attributable to owners of the Company | 本公司擁有人應佔期內溢利及全面收入總額 | 825 | 4,330 | (3,505) |
| Earnings per share | 每股盈利 | | | |
| Basic (HK cents) | 基本(港仙) | 0.142 | 0.75 | (0.608) |
| Diluted (HK cents) | 攤薄(港仙) | 0.140 | 0.75 | (0.61) |

- The Group recorded an unaudited revenue of approximately HK\$122.9 million for the six months ended 30 June 2024, representing a decrease of approximately 13.9% as compared with for the corresponding period in 2023.
- 截至2024年6月30日止六個月，本集團錄得未經審核收入約122.9百萬港元，較2023年同期減少約13.9%。
- The Group's unaudited profit for the period attributable to the owners of the Company was approximately HK\$0.8 million for the six months ended 30 June 2024, representing a decrease of approximately HK\$3.5 million as compared with for the corresponding period in 2023.
- 截至2024年6月30日止六個月，本集團的本公司擁有人應佔期內未經審核溢利約為0.8百萬港元，較2023年同期減少約3.5百萬港元。
- The Board does not recommend the payment of dividend for the six months ended 30 June 2024 (2023: nil).
- 董事會不建議就截至2024年6月30日止六個月派付股息(2023年：無)。

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 未經審核簡明綜合損益及其他全面收益表

For the six months ended 30 June 2024
截至2024年6月30日止六個月

INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2024

The board of Directors (the “**Board**”) of the Company is pleased to announce the unaudited condensed consolidated financial results of the Group for the six months ended 30 June 2024 together with the comparative unaudited figures for the corresponding periods in 2023, as follows:

截至2024年6月30日 止六個月的中期業績

本公司董事會（「**董事會**」）欣然宣佈本集團截至2024年6月30日止六個月的未經審核簡明綜合財務業績連同2023年同期的未經審核比較數字如下：

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 未經審核簡明綜合損益及其他全面收益表

For the six months ended 30 June 2024
截至2024年6月30日止六個月

| | | Six months ended 30 June 截至6月30日止六個月 | | |
|--|-------------|--|--|----------|
| | | 2024 HK\$'000 千港元 (Unaudited) (未經審核) | 2023 HK\$'000 千港元 (Unaudited) (未經審核) | |
| | Notes 附註 | | | |
| Revenue | 收入 | 3 | 122,879 | 142,769 |
| Other income | 其他收入 | 4 | 3,002 | 1,099 |
| Raw materials and consumables used | 所用原材料及耗材 | | (32,178) | (37,900) |
| Staff costs | 員工成本 | | (48,361) | (51,322) |
| Depreciation | 折舊 | | (11,223) | (14,389) |
| Property rentals and related expenses | 物業租金及相關開支 | | (11,698) | (11,018) |
| Utility expenses | 日常開支 | | (3,458) | (3,890) |

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 未經審核簡明綜合損益及其他全面收益表

For the six months ended 30 June 2024
截至2024年6月30日止六個月

| | | Six months ended 30 June | |
|--|------------------------------|---------------------------------|---------------------|
| | | 截至6月30日止六個月 | |
| | | 2024 | 2023 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| Advertising and promotion expenses | 廣告及推廣開支 | (3,037) | (4,923) |
| Other operating expenses | 其他經營開支 | (14,426) | (14,787) |
| Finance costs | 融資成本 | (1,415) | (1,334) |
| Share results of associates | 應佔聯營公司業績 | - | (483) |
| Impairment loss of financial assets | 金融資產減值虧損 | (390) | - |
| (Loss)/profit before taxation | 除稅前(虧損)/溢利 | (305) | 3,822 |
| Income tax expense | 所得稅開支 | (105) | (134) |
| (Loss)/profit and total comprehensive (expense)/income for the period | 期內(虧損)/溢利及全面(開支)/收入總額 | (410) | 3,688 |
| Profit/(loss) and total comprehensive income/(expense) for the period attributable to: | 以下人士應佔期內溢利/(虧損)及全面收入/(開支)總額: | | |
| — Owners of the Company | — 本公司擁有人 | 825 | 4,330 |
| — Non-controlling interests | — 非控股權益 | (1,235) | (642) |
| | | (410) | 3,688 |
| | | | (restated) (經重列) |
| Earnings per share | 每股盈利 | | |
| Basic (HK cents) | 基本(港仙) | 0.142 | 0.75 |
| Diluted (HK cents) | 攤薄(港仙) | 0.140 | 0.75 |

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
未經審核簡明綜合財務狀況表

As at 30 June 2024
於2024年6月30日

| | | 30 June 6月30日 2024 HK\$'000 (Unaudited) (未經審核) | 31 December 12月31日 2023 HK\$'000 (Audited) (經審核) |
|---|-------------------|---|---|
| | Notes 附註 | | |
| Non-current assets | 非流動資產 | | |
| Property, plant and equipment | 物業、廠房及設備 | 10 | 7,542 |
| Right-of-use assets | 使用權資產 | | 25,916 |
| Deferred tax assets | 遞延稅項資產 | | 5,505 |
| Financial assets measured at fair value through profit and loss | 按公平值計入損益的金融資產 | | 1,131 |
| Deposits | 按金 | | 12,569 |
| Pledged bank deposits | 已抵押銀行存款 | | 5,000 |
| | | | 43,493 |
| Current assets | 流動資產 | | |
| Inventories | 存貨 | | 6,027 |
| Trade and other receivables, deposits and prepayments | 貿易及其他應收款項、按金及預付款項 | 11 | 12,430 |
| Amounts due from related companies | 應收關聯公司款項 | | 1,065 |
| Tax recoverable | 可收回稅項 | | 114 |
| Bank balances and cash | 銀行結餘及現金 | | 10,359 |
| | | | 25,294 |

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

未經審核簡明綜合財務狀況表

As at 30 June 2024
於2024年6月30日

| | | 30 June 6月30日 2024 HK\$'000 千港元 (Unaudited) (未經審核) | 31 December 12月31日 2023 HK\$'000 千港元 (Audited) (經審核) |
|--|-----------------|--|--|
| Current liabilities | 流動負債 | | |
| Trade and other payables and accrued charges | 貿易及其他應付款項及應計費用 | 12 26,432 | 33,068 |
| Contract liabilities | 合約負債 | 4,408 | 4,608 |
| Amounts due to related companies | 應付關聯公司款項 | 2,207 | 2,227 |
| Amount due to a controlling shareholder | 應付控股股東款項 | 1,832 | - |
| Amount due to a former director | 應付一名前董事款項 | 3,883 | 4,105 |
| Bank borrowings | 銀行借款 | - | 4,833 |
| Current tax payable | 應付即期稅項 | 921 | 816 |
| Lease liabilities | 租賃負債 | 19,115 | 20,443 |
| Reinstatement provision | 復原撥備 | 2,251 | 1,541 |
| | | 61,049 | 71,641 |
| Net current liabilities | 流動負債淨額 | (35,755) | (41,646) |
| Total assets less current liabilities | 總資產減流動負債 | 7,738 | 16,017 |

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
未經審核簡明綜合財務狀況表

As at 30 June 2024
於 2024 年 6 月 30 日

| | | | 30 June 6月30日 2024 HK\$'000 (Unaudited) (未經審核) | 31 December 12月31日 2023 HK\$'000 (Audited) (經審核) |
|--|--------------|-------------|---|---|
| | | Notes 附註 | | |
| Non-current liabilities | 非流動負債 | | | |
| Reinstatement provision | 復原撥備 | | 1,394 | 2,504 |
| Provision for long service payment | 長期服務金撥備 | | 813 | 813 |
| Deferred tax liabilities | 遞延稅項負債 | | 672 | 672 |
| Contract liabilities | 合約負債 | | 7,523 | 8,086 |
| Lease liabilities | 租賃負債 | | 7,562 | 14,769 |
| | | | 17,964 | 26,844 |
| Net liabilities | 負債淨額 | | (10,226) | (10,827) |
| Capital and reserves | 資本及儲備 | | | |
| Share capital | 股本 | 13 | 11,598 | 11,598 |
| Reserves | 儲備 | | (8,987) | (10,823) |
| Equity attributable to owners of the Company | 本公司擁有人應佔權益 | | 2,611 | 775 |
| Non-controlling interests | 非控股權益 | | (12,837) | (11,602) |
| Total deficit | 虧絀總額 | | (10,226) | (10,827) |

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

未經審核簡明綜合權益變動表

For the six months ended 30 June 2024
截至2024年6月30日止六個月

| | | Attributable to owners of the Company 本公司擁有人應佔 | | | | | | | | | |
|--|-----------------------|---|---------------|----------------------------|---------------|----------------------|--------------------|-------------|---------------------------|-------------------------|--|
| | | Share capital | Share premium | Capital redemption reserve | Other reserve | Share option reserve | Accumulated losses | Total | Non-controlling interests | Total (deficit)/ equity | |
| | | 股本 | 股份溢價 | 贖回儲備 | 其他儲備 | 儲備 | 累計虧損 | 總計 | 非控股權益 | 權益總額 | |
| | | HKS'000 | HKS'000 | HKS'000 | HKS'000 | HKS'000 | HKS'000 | HKS'000 | HKS'000 | HKS'000 | |
| | | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | 千港元 | |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | |
| | | (未經審核) | (未經審核) | (未經審核) | (未經審核) | (未經審核) | (未經審核) | (未經審核) | (未經審核) | (未經審核) | |
| At 1 January 2024 | 於2024年1月1日 | 11,598 | 100,774 | 64 | 10,326 | 480 | (122,467) | 775 | (11,602) | (10,827) | |
| Profit/(loss) and total comprehensive income/ (expense) for the period | 期內溢利/(虧損)及全面收入/(開支)總額 | - | - | - | - | - | 825 | 825 | (1,235) | (410) | |
| Grant of share option | 授出購股權 | - | - | - | - | 1,011 | - | 1,011 | - | 1,011 | |
| Cancellation of share option | 註銷購股權 | - | - | - | - | (480) | 480 | - | - | - | |
| At 30 June 2024 | 於2024年6月30日 | 11,598 | 100,774 | 64 | 10,326 | 1,011 | (121,162) | 2,611 | (12,837) | (10,226) | |
| At 1 January 2023 | 於2023年1月1日 | 11,598 | 100,774 | 64 | 10,326 | 610 | (120,674) | 2,698 | (5,562) | (2,864) | |
| Profit/(loss) and total comprehensive income/ (expense) for the period | 期內溢利/(虧損)及全面收入/(開支)總額 | - | - | - | - | - | 4,330 | 4,330 | (642) | 3,688 | |
| At 30 June 2023 | 於2023年6月30日 | 11,598 | 100,774 | 64 | 10,326 | 610 | (116,344) | 7,028 | (6,204) | 824 | |

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF
CASH FLOWS

未經審核簡明綜合現金流量表

For the six months ended 30 June 2024
截至2024年6月30日止六個月

Six months ended 30 June

截至6月30日止六個月

2024 2023

HK\$'000 HK\$'000

千港元 千港元

(Unaudited) (Unaudited)

(未經審核) (未經審核)

| | | | |
|--|--------------|----------|----------|
| Net cash from operating activities | 經營活動所得現金淨額 | 9,587 | 16,219 |
| Net cash used in investing activities | 投資活動所用現金淨額 | (1,685) | (892) |
| Net cash used in financing activities | 融資活動所用現金淨額 | (11,573) | (15,993) |
| Net decrease in cash and cash equivalents | 現金及現金等價物減少淨額 | (3,671) | (666) |
| Cash and cash equivalents at beginning of the period | 期初現金及現金等價物 | 10,359 | 9,341 |
| Cash and cash equivalents at end of the period | 期末現金及現金等價物 | 6,688 | 8,675 |
| Analysis of balances of cash and cash equivalents | 現金及現金等價物結餘分析 | | |
| Bank balances and cash | 銀行結餘及現金 | 6,688 | 8,675 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

1. GENERAL

The Company was incorporated in the Cayman Islands and registered as an exempted company with limited liability under the Cayman Companies Law on 21 August 2015 and the Company's shares (the "Shares") were successfully listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 8 February 2018. Its immediate and ultimate holding company is Central Power Group Limited, a company incorporated in Hong Kong. The address of the Company's registered office and principal place of business are Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands and Office No. 5 on 22nd Floor, Universal Trade Centre, No.3 Arbuthnot Road, Central, Hong Kong, respectively.

The principal activity of the Group is the operation of restaurants in Hong Kong.

Pursuant to the passing of a special resolution at the extraordinary general meeting held on 22 February 2024, the English name of the Company was changed from "Jia Group Holdings Limited" to "XinXiang Era Group Company Limited" and the Chinese name of the Company was changed from "佳民集團有限公司" to "新享時代集團有限公司" with effect on 29 February 2024.

1. 一般資料

本公司於2015年8月21日根據開曼公司法在開曼群島註冊成立並登記為獲豁免有限公司，本公司股份（「股份」）於2018年2月8日在香港聯合交易所有限公司（「聯交所」）GEM成功上市。其直接及最終控股公司為一間於香港註冊成立的公司中軍集團股份有限公司。本公司的註冊辦事處及主要營業地點的地址分別為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands及香港中環亞畢諾道3號環貿中心22樓5號室。

本集團的主要業務為在香港經營餐廳。

根據於2024年2月22日舉行的股東特別大會上通過的特別決議案，本公司的英文名稱由「Jia Group Holdings Limited」更改為「XinXiang Era Group Company Limited」及本公司的中文名稱由「佳民集團有限公司」更改為「新享時代集團有限公司」，於2024年2月29日生效。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

2. BASIS OF PREPARATION

The Group's unaudited condensed consolidated financial statements for the period ended 30 June 2024 have been prepared in accordance with Hong Kong Accounting Standards ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and the applicable disclosure requirements of the GEM Listing Rules. The unaudited condensed consolidated financial statements and notes thereon do not include all of the information required for full set of financial statements and should read in conjunction with the consolidated financial statements for the year ended 31 December 2023, which have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the HKICPA. The unaudited condensed consolidated financial statements have been prepared under the historical cost convention.

The adoption of the new and revised HKFRSs has had no significant effect on these unaudited condensed consolidated financial statements for the six months ended 30 June 2024 and there have been no significant changes to the accounting policies applied in these unaudited condensed consolidated financial statements for the six months ended 30 June 2024.

2. 編製基準

本集團截至2024年6月30日止期間的未經審核簡明綜合財務報表乃根據香港會計師公會(「香港會計師公會」)所頒佈的香港會計準則(「香港會計準則」)第34號「中期財務報告」及GEM上市規則的適用披露規定編製。未經審核簡明綜合財務報表及其附註並無包含整套財務報表所需的全部資料且應與根據香港會計師公會頒佈的香港財務報告準則(「香港財務報告準則」)編製的截至2023年12月31日止年度的綜合財務報表一併閱讀。未經審核簡明綜合財務報表已按歷史成本慣例編製。

採納新訂及經修訂香港財務報告準則對截至2024年6月30日止六個月的該等未經審核簡明綜合財務報表並無任何重大影響，且截至2024年6月30日止六個月的該等未經審核簡明綜合財務報表所應用的會計政策概無任何重大變動。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

2. BASIS OF PREPARATION (Cont'd)

The Group has not applied new and revised standards, amendments or interpretations that have been issued but are not yet effective. The Group is currently assessing the impact of the adoption of such new and revised standards, amendments or interpretations on the Group but is yet to be in a position to state whether they would have any material financial impact on the Group's results of operations and financial position.

The unaudited condensed consolidated financial statements for the six months ended 30 June 2024 have not been audited by the Company's independent auditors, but have been reviewed by the audit committee (the "**Audit Committee**") of the Company.

The unaudited condensed consolidated financial statements are presented in Hong Kong Dollars ("**HK\$**"), which is also the functional currency of the Company. All values are rounded to the nearest thousands except when otherwise indicated.

2. 編製基準 (續)

本集團並無應用已頒佈但尚未生效的新訂及經修訂準則、修訂本或詮釋。本集團現時正在評估採納該等新訂及經修訂準則、修訂本或詮釋對本集團造成的影響，惟尚未能指出本集團的經營業績及財務狀況會否因此受到任何重大財務影響。

截至2024年6月30日止六個月的未經審核簡明綜合財務報表並未經本公司獨立核數師審核，惟已由本公司審核委員會（「**審核委員會**」）審閱。

未經審核簡明綜合財務報表以港元（「**港元**」）呈列，港元亦為本公司功能貨幣。除另有註明者外，所有數值均約整至最接近之千位數。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

3. REVENUE AND SEGMENTAL INFORMATION

(a) Revenue

Revenue represents the amounts received and receivable from restaurant operations including income from catering services (net of discount). The Group's revenue from external customers based on their nature are detailed below:

3. 收入及分部資料

(a) 收入

收入指餐廳經營的已收及應收款項(包括餐飲服務收入(扣除折扣))。本集團基於客戶性質的來自外來客戶的收入詳述如下：

| | | Six months ended 30 June | |
|-------------------------------------|------------------|---------------------------------|--------------------|
| | | 截至6月30日止六個月 | |
| | | 2024 | 2023 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| Revenue recognised over time | 時間段內確認的收入 | | |
| Catering services | 餐飲服務 | | |
| — Fine dining | — 高端餐飲 | 67,242 | 86,538 |
| — Mid-market dining | — 中端餐飲 | 6,116 | 10,453 |
| — Casual dining | — 休閒餐飲 | 49,521 | 45,778 |
| | | 122,879 | 142,769 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

**3. REVENUE AND SEGMENTAL
INFORMATION** *(Cont'd)*

(b) Segmental information

The Group's revenue is solely derived from the operation and management of catering business in Hong Kong. For the purpose of resources allocation and performance assessment, the chief operating decision maker (being the executive directors of the Company) reviews the overall results and financial position of the Group as a whole, which are prepared based on same accounting policies of the Group. Accordingly, the Group has only one single operating segment and no further analysis of this single segment is presented.

(c) Geographical information

The Group's operations were located in Hong Kong during the six months ended 30 June 2024 and 2023.

3. 收入及分部資料 *(續)*

(b) 分部資料

本集團的收入僅來自在香港經營及管理餐飲業務。就資源分配及業績評估而言，主要經營決策者（即本公司的執行董事）審閱本集團按本集團相同會計政策編製的整體業績及財務狀況。因此，本集團僅有單一經營分部，故並無呈列此單一分部的進一步分析。

(c) 地區資料

截至2024年及2023年6月30日止六個月，本集團的營運位於香港。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

4. OTHER INCOME

4. 其他收入

| | | Six months ended 30 June | |
|--|----------|---------------------------------|-------------|
| | | 截至6月30日止六個月 | |
| | | 2024 | 2023 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| Interest income on bank deposit | 銀行存款利息收入 | 99 | 31 |
| Membership income | 會費收入 | 36 | 67 |
| Event organization income | 活動籌辦收入 | 202 | 196 |
| Restaurant consultancy service income | 餐廳顧問服務收入 | 361 | 180 |
| Forfeited food and beverages credits | 已沒收餐飲積分 | 480 | 374 |
| Sponsorship income | 贊助收入 | 385 | 64 |
| Gain on termination of lease | 終止租賃所得收益 | 375 | - |
| Reversal of reinstatement of provision | 撥回復原撥備 | 400 | - |
| Others | 其他 | 664 | 187 |
| | | 3,002 | 1,099 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

5. OTHER OPERATING EXPENSES

5. 其他經營開支

Six months ended 30 June

截至6月30日止六個月

| | | 2024 | 2023 |
|--------------------------------|---------|---------------|---------------|
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| Audit fee | 審計費用 | 538 | 441 |
| Bank charges | 銀行收費 | 244 | 176 |
| Business and license fee | 業務及許可費 | 102 | 72 |
| Carriage and freight | 運輸及貨運 | 239 | 245 |
| Cleaning and laundry expenses | 清潔及洗衣開支 | 2,206 | 2,422 |
| Consultancy fee | 顧問費 | 481 | 566 |
| Decoration | 裝修 | 298 | 302 |
| Operating supplies | 經營用品 | 2,016 | 2,292 |
| Credit card commission | 信用卡佣金 | 2,433 | 2,804 |
| Event expense | 活動開支 | 4 | 134 |
| Insurance | 保險 | 288 | 271 |
| Legal and professional fee | 法律及專業費用 | 2,474 | 563 |
| Machine rental | 機械租金 | 393 | 456 |
| Recruitment costs | 招聘成本 | – | 351 |
| Repair and maintenance | 維修及保養 | 1,728 | 1,778 |
| Samples/food tasting | 樣品／食品試吃 | 62 | 255 |
| Stationery and office supplies | 文具及辦公用品 | 163 | 159 |
| Travelling expenses | 差旅開支 | 397 | 590 |
| Other expenses | 其他開支 | 360 | 910 |
| | | 14,426 | 14,787 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

6. (LOSS)/PROFIT BEFORE TAXATION

6. 除稅前(虧損)/溢利

| | | Six months ended 30 June | |
|---|--------------------|---------------------------------|-------------|
| | | 截至6月30日止六個月 | |
| | | 2024 | 2023 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| (Loss)/profit before taxation has been arrived at after charging: | 除稅前(虧損)/溢利已扣除下列各項： | | |
| Depreciation of property, plant and equipment | 物業、廠房及設備折舊 | 2,419 | 4,692 |
| Depreciation of right-of-use assets | 使用權資產折舊 | 8,804 | 9,697 |
| Staff costs (including directors' remuneration) | 員工成本 (包括董事薪酬) | 48,361 | 51,322 |
| Lease payments under operating leases in respect of land and buildings: | 根據經營租賃就土地及樓宇的租賃付款： | | |
| Short-term lease | 短期租賃 | 450 | 503 |
| Low-value lease payment | 低價值租賃付款 | 165 | - |
| Variable lease payments | 可變租賃付款 | 8,041 | 7,074 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

7. INCOME TAX EXPENSE

The amounts of taxation charged to profit and loss represent:

7. 所得稅開支

自損益扣除的稅項金額指：

| | | Six months ended 30 June | |
|------------------------|--------|---------------------------------|--------------------|
| | | 截至6月30日止六個月 | |
| | | 2024 | 2023 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| Hong Kong profits tax: | 香港利得稅： | | |
| Current tax | 即期稅項 | 105 | 134 |
| Deferred tax | 遞延稅項 | - | - |
| | | 105 | 134 |

Under the two-tiered profits tax rates regime, the first HK\$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%. The profits of group entities in Hong Kong not qualifying for the two-tiered profits tax regime will continue to be taxed at a flat rate of 16.5%.

根據兩級制利得稅率制度，合資格集團實體的首二百萬港元溢利將按8.25%的稅率徵稅，而超過二百萬港元之溢利將按16.5%的稅率徵稅。不符合利得稅兩級制之香港集團實體之溢利將繼續按16.5%的統一稅率課稅。

8. DIVIDENDS

The Board does not recommend the payment of any dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: nil).

8. 股息

董事會不建議就截至2024年6月30日止六個月派付任何股息（截至2023年6月30日止六個月：無）。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

9. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share is based on the profit for the period attributable to owners of the Company of HK\$825,000 (six months ended 30 June 2023: HK\$4,330,000) and 579,890,000 (six months ended 30 June 2023: 579,890,000) shares in issue during the period.

The calculation of diluted earnings per share is based on the profit attributable to equity shareholders of the Company and the weighted average number of ordinary shares in issue after adjusting for the potential dilutive effect caused by the share options granted under the share option scheme.

9. 每股盈利

每股基本及攤薄盈利乃按本公司擁有人應佔期內溢利 825,000 港元（截至 2023 年 6 月 30 日止六個月：4,330,000 港元）及期內已發行股份 579,890,000 股（截至 2023 年 6 月 30 日止六個月：579,890,000 股）計算。

每股攤薄盈利計算乃根據本公司權益股東應佔溢利及已發行加權平均普通股股數，再就根據購股權計劃授出的購股權所造成的潛在攤薄影響作出調整。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

9. EARNINGS PER SHARE (Cont'd)

9. 每股盈利 (續)

Six months ended 30 June

截至6月30日止六個月

| 2024 | 2023 |
|-------------|-------------|
| 2024年 | 2023年 |
| '000 shares | '000 shares |
| 千股 | 千股 |
| | (restated) |
| | (經重列) |

| | | | |
|--|------------------------|----------------|---------|
| Weighted average number of ordinary shares for the purpose of basic earnings per share | 計算每股基本盈利之普通股加權平均數 | 579,890 | 579,890 |
| Effect of deemed issue of shares under the Company's share option scheme | 根據本公司購股權計劃被視作已發行之股份之影響 | 9,842 | — |
| Weighted average number of ordinary shares for the purpose of diluted earnings per share | 計算每股攤薄盈利之普通股加權平均數 | 589,732 | 579,890 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
未經審核簡明綜合財務報表附註

9. EARNINGS PER SHARE (Cont'd)

For the six months ended 30 June 2023, the computation of diluted earnings per share does not assume the exercise of the Company's share option.

The weighted average number of ordinary shares for the purpose of basic earnings per share has been adjusted for the share consolidation which took place on 25 March 2024 as if the share consolidation occurred at the beginning of the earliest period presented (i.e. 1 January 2023).

10. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2024, additions in property, plant and equipment amounted to HK\$1,981,000 (six months ended 30 June 2023: HK\$1,056,000).

9. 每股盈利 (續)

截至2023年6月30日止六個月，每股攤薄盈利的計算並不假設行使本公司購股權。

用於計算每股基本盈利的普通股加權平均數已就於2024年3月25日進行的股份合併進行調整，如同股份合併發生在最早呈報期間（即2023年1月1日）之初。

10. 物業、廠房及設備

於截至2024年6月30日止六個月，物業、廠房及設備添置為1,981,000港元（截至2023年6月30日止六個月：1,056,000港元）。

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**11. TRADE AND OTHER RECEIVABLES,
DEPOSITS AND PREPAYMENTS**

**11. 貿易及其他應收款項、
按金及預付款項**

| | | 30 June | 31 December |
|--|----------------------------|--------------------|-------------|
| | | 2024 | 2023 |
| | | 2024年 | 2023年 |
| | | 6月30日 | 12月31日 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Audited) |
| | | (未經審核) | (經審核) |
| Trade receivables from restaurant operations | 來自餐廳經營的貿易應收款項 | 2,808 | 3,147 |
| Rental deposits | 租金按金 | 13,593 | 13,959 |
| Other deposits | 其他按金 | 3,378 | 3,520 |
| Consideration receivable for disposal of subsidiaries | 出售附屬公司應收代價 | 539 | 2,200 |
| Other receivables | 其他應收款項 | 594 | 564 |
| Prepayment and others | 預付款項及其他 | 1,162 | 1,609 |
| Total trade and other receivables, deposits and prepayments | 貿易及其他應收款項、按金及預付款項總額 | 22,074 | 24,999 |
| Analysed as: | 分析為： | | |
| Current | 流動 | 12,007 | 12,430 |
| Non-current | 非流動 | 10,067 | 12,569 |
| | | 22,074 | 24,999 |

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**11. TRADE AND OTHER RECEIVABLES,
DEPOSITS AND PREPAYMENTS**

(Cont'd)

Usually, there is no credit period for the restaurant operations except for certain customers in which credit period ranging from 4 to 30 days is granted by the Group. The Group's trading terms with its customers are mainly by cash or credit card settlement. The settlement terms with credit card companies are usually within 7 days after the billing date which is also the service rendered date.

The following is an ageing analysis of trade receivables from restaurant operations presented based on the invoice date, which approximated the service rendered date, at the end of the reporting period.

**11. 貿易及其他應收款項、
按金及預付款項(續)**

通常，餐廳經營並無信貸期，惟本集團授出4至30日信貸期的若干客戶除外。本集團與其客戶的貿易條款主要以現金或信用卡結算。與信用卡公司的結算期通常為發單日期（亦為提供服務日期）後7日內。

以下為於報告期末按發票日期（與提供服務日期相若）呈列的來自餐廳經營的貿易應收款項賬齡分析。

| | | 30 June | 31 December |
|---------------|--------|--------------------|-------------|
| | | 2024 | 2023 |
| | | 2024年 | 2023年 |
| | | 6月30日 | 12月31日 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Audited) |
| | | (未經審核) | (經審核) |
| 0 to 30 days | 0至30日 | 2,164 | 2,538 |
| 31 to 60 days | 31至60日 | 30 | 93 |
| 61 to 90 days | 61至90日 | 189 | 82 |
| Over 90 days | 超過90日 | 425 | 434 |
| | | 2,808 | 3,147 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
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12. TRADE AND OTHER PAYABLES AND
ACCRUED CHARGES

12. 貿易及其他應付款項及
應計費用

| | | 30 June 2024 2024年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核) | 31 December 2023 2023年 12月31日 HK\$'000 千港元 (Audited) (經審核) |
|---|-----------------|---|---|
| Trade payables (Note a) | 貿易應付款項 (附註a) | 11,276 | 13,677 |
| Accrued staff related costs | 應計員工相關成本 | 2,420 | 3,842 |
| Rental, rates and building management fee | 租金、差餉及 樓宇管理費 | 1,771 | 3,585 |
| Restaurant renovation work and repair and maintenance | 餐廳翻新工程及 維修保養 | 1,959 | 3,230 |
| Audit and professional fee | 核數及專業費用 | 2,368 | 1,921 |
| Marketing, advertising and promotion | 營銷、廣告及推廣 | 2,336 | 2,569 |
| Utilities charges | 公用事業費 | 570 | 541 |
| Receipts in advance | 預收款 | 750 | 750 |
| Other payables (Note b) | 其他應付款項 (附註b) | 2,982 | 2,953 |
| | | 26,432 | 33,068 |

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
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12. TRADE AND OTHER PAYABLES AND ACCRUED CHARGES (*Cont'd*)

Note a: The credit period on purchases of goods is 30 days. The following is an ageing analysis of trade payables presented based on the invoice date at the end of the reporting period:

| | | 30 June | 31 December |
|---------------|--------|--------------------|-------------|
| | | 2024 | 2023 |
| | | 2024年 | 2023年 |
| | | 6月30日 | 12月31日 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Audited) |
| | | (未經審核) | (經審核) |
| 0 to 30 days | 0至30日 | 5,212 | 6,825 |
| 31 to 60 days | 31至60日 | 3,844 | 3,905 |
| 61 to 90 days | 61至90日 | 1,090 | 1,405 |
| Over 90 days | 超過90日 | 1,130 | 1,542 |
| | | 11,276 | 13,677 |

Note b: Other payables mainly represented payables in relation to the Group's restaurant operations such as cleaning services, restaurant supplies, takeaway utensils, laundry services, IT support and kitchen consumables etc.

12. 貿易及其他應付款項及應計費用 (續)

附註 a：購買貨品的信貸期為 30 日。於報告期末，按發票日期呈列的貿易應付款項賬齡分析如下：

附註 b：其他應付款項主要指有關本集團餐廳營運（例如清潔服務、餐廳用品、外賣用具、洗衣服務、資訊科技支持及廚房耗材等）的應付款項。

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13. SHARE CAPITAL

The detailed movements of the Company's share capital are set out below.

13. 股本

本公司股本的變動詳情載列如下。

| | | Number of Shares 股份數目 '000 千股 | Amount 金額 HK\$'000 千港元 |
|--|---|--|---|
| Authorised: | 法定： | | |
| Ordinary shares of HK\$0.01 each (before share consolidation) and HK\$0.02 (after share consolidation) | 每股面值0.01港元 (股份合併前)及 0.02港元(股份 合併後)的普通股 | | |
| At 1 January 2023, 31 December 2023, 1 January 2024 | 於2023年1月1日、 2023年12月31日 及2024年1月1日 | 5,000,000 | 50,000 |
| Share consolidation (Note a) | 股份合併(附註a) | (2,500,000) | - |
| At 30 June 2024 | 於2024年6月30日 | 2,500,000 | 50,000 |
| Issued and fully paid: | 已發行及悉數繳足： | | |
| Ordinary shares of HK\$0.01 each (before share consolidation) and HK\$0.02 (after share consolidation) | 每股面值0.01港元(股 份合併前)及0.02港 元(股份合併後)的 普通股 | | |
| At 1 January 2023, 31 December 2023, 1 January 2024 | 於2023年1月1日、 2023年12月31日 及2024年1月1日 | 1,159,780 | 11,598 |
| Share consolidation (Note a) | 股份合併(附註a) | (579,890) | - |
| At 30 June 2024 | 於2024年6月30日 | 579,890 | 11,598 |

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13. SHARE CAPITAL (Cont'd)

Note

- a. On 26 February 2024, the Board proposed to implement the share consolidation pursuant to which every two (2) issued and unissued existing shares of HK\$0.01 each in the share capital of the Company were consolidated into one (1) consolidated share of HK\$0.02 each.

The share consolidation was approved by the shareholders at the extraordinary general meeting (“EGM”) held on 21 March 2024. In addition, the Board proposed to change the board lot size for trading on the Stock Exchange from 10,000 existing shares to 20,000 consolidated shares conditional upon the share consolidation becoming effective. Dealing in the consolidated shares commenced on 25 March 2024. The ordinary resolution was passed by shareholders in the EGM on 21 March 2024. Upon the share consolidation becoming effective on 25 March 2024, there were 579,890,000 consolidated shares in issue.

13. 股本(續)

附註：

- a. 於2024年2月26日，董事會建議進行股份合併，據此，本公司股本中每兩(2)股每股面值0.01港元之已發行及未發行現有股份合併為一(1)股每股面值0.02港元之合併股份。

股份合併已於2024年3月21日舉行的股東特別大會(「股東特別大會」)上獲股東批准。另外，董事會建議，於股份合併生效後，將於聯交所買賣之股份每手買賣單位由10,000股現有股份更改為20,000股合併股份。合併股份將於2024年3月25日開始買賣。普通決議案在於2024年3月21日舉行的股東特別大會上獲股東通過。股份合併於2024年3月25日生效後，已發行合併股份為579,890,000股。

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14. RELATED PARTY TRANSACTIONS

Saved as disclosed elsewhere in the consolidated financial statements, the Group had the following transactions with its related parties during the periods.

14. 關聯方交易

除綜合財務報表其他章節所披露者外，於各期間內，本集團與其關聯方進行以下交易。

| | | Six months ended 30 June | |
|--|--------------------|---------------------------------|-------------|
| | | 截至6月30日止六個月 | |
| | | 2024 | 2023 |
| | | HK\$'000 | HK\$'000 |
| | | 千港元 | 千港元 |
| | | (Unaudited) | (Unaudited) |
| | | (未經審核) | (未經審核) |
| Catering income from a former director and her spouse | 從前董事及其配偶所得餐飲收入 | 116 | 185 |
| Rental expenses to companies with 50% owned by a former director | 向前董事擁有50%的公司支付租賃付款 | 450 | 450 |

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW

The Group is a well-known Hong Kong hospitality group with award-winning restaurants. For the six months ended 30 June 2024, the Group operated 8 brand restaurants, including Duddell's, Andō, Louise, MONO, Estro, 22 Ships, Mak Mak and Chachawan to provide customers with diversified options. During the period under review, locals in Hong Kong has been travelling outside the city, and not many tourists are visiting Hong Kong, so business has been affected accordingly.

業務回顧

本集團是香港一家知名餐飲集團，餐廳屢獲獎項。截至2024年6月30日止六個月，本集團經營8個品牌餐廳，包括包括「都爹利會館」、「Andō」、「Louise」、「MONO」、「Estro」、「22 Ships」、「Mak Mak」及「Chachawan」，為顧客帶來多元化的用餐選擇。於回顧期內，香港本籍人士樂於離港旅行，訪港遊客數量有待增加，因此生意受到影響。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The Group has had a highly successful two quarters, winning numerous awards that demonstrated the company's strong brand value and excellent management capabilities. Three of our restaurants have been ranked on this year's Asia's 50 Best Restaurants, with MONO ranking #27, Andō, and Estro at #37 and #71, respectively. The three restaurants have also been honoured to be rated among the "Tatler Dining 20" list, with Andō receiving "Restaurant of the Year" and "Best Sommelier" awards. Estro has also been awarded the "Best Pastry Chef Award". Andō, Mono, Estro, and Duddell's have all been awarded South China Morning Post's "100 Top Tables" award, a guide that features 100 of the best fine dining restaurants within Hong Kong and Macau. Andō has also championed the "Chef's Choice" award this year. Additionally, Andō, Mono, Estro, Louise, Duddell's and Chachawan have been ranked on this year's "OAD 2024 Asia Top Restaurants list". Duddell's, Estro, Louise, MONO, and Andō have all maintained one Michelin star in 2024. Andō has once again received one Diamond awarded by the Black Pearl Restaurant Guide in 2024. The sentence in quote is not translated into Chinese. These awards are a testament to the Group's commitment to quality, innovation, and its relentless pursuit of excellence.

本集團在這兩個季度取得矚目成功，斬獲多個獎項，彰顯本公司的強大品牌價值及卓越管理實力。今年，我們的三間餐廳名列「亞洲50大最佳餐廳」(Asia's 50 Best Restaurants)，其中「MONO」排名第27位、「Andō」排名第37位及「Estro」排名第71位。該三間餐廳亦同時位列「Tatler Dining 20間最佳餐廳」(Tatler Dining 20)榜單，其中「Andō」榮獲「年度最佳餐廳」及「最佳侍酒師」大獎。「Estro」亦榮獲「最佳糕點師獎」。「Andō」、「Mono」、「Estro」及「都參利會館」均躋身南華早報「百大食府」(100 Top Tables)，該獎項選出香港及澳門100間最佳高端餐廳。今年，「Andō」還榮獲了「精選廚師獎」。此外，「Andō」、「Mono」、「Estro」、「Louise」、「都參利會館」及「Chachawan」均名列今年的「OAD 2024年亞洲頂級餐廳」名單。「都參利會館」、「Estro」、「Louise」、「MONO」及「Andō」均獲評2024年米其林一星餐廳。「Andō」於2024年再次獲得《黑珍珠餐廳指南》的一鑽殊榮。該等獎項印證了本集團對質素、創新及不懈追求卓越的承諾。

MANAGEMENT DISCUSSION AND ANALYSIS 管理層討論及分析

Louise has welcomed new executive chef, Loïc Portalier, as well as a new, casual concept, La Terrace by Louise on the ground floor space. Interiors have been refreshed, to offer guests' the best dining experience we can offer. Duddell's and Louise have continued their partnerships with Cathay Pacific, gaining great awareness from the collaboration. Duddell's airport outpost has also been performing very well, with high volumes of outbound travels. This year, we have arranged numerous chef collaborations for our fine dining restaurant including Andō, MONO, Estro, Louise and Duddell's, with many overseas 4-hands dining experiences, which has generated awareness beyond the Hong Kong market.

「Louise」迎來新任行政總廚Loïc Portalier。「Louise」在地下空間設計全新休閒型露台「La Terrace」。室內已經過翻新，傾力為客人提供最佳用餐體驗。「都爹利會館」及「Louise」繼續與國泰航空保持合作夥伴關係，從合作中獲得巨大知名度。由於出境旅客量大，「都爹利會館」的機場餐廳也取得優異表現。今年，我們為包括「Andō」、「MONO」、「Estro」、「Louise」及「都爹利會館」在內的高端餐廳安排了眾多廚師合作，獲得許多海外四手用餐體驗，這已經在香港市場以外取得知名度。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

OUTLOOK

Even though Hong Kong's food and beverage industry has not recovered from the economic downturn, we remain optimistic about its gradual recovery in Q3 and Q4 2024, driven by an anticipated increase in tourists visiting Hong Kong. We will continue to adapt to the changing landscape and provide exceptional dining experiences to our guests.

FINANCIAL REVIEW

Revenue

For the six months ended 30 June 2024, the Group recorded a revenue of approximately HK\$122.9 million (30 June 2023: approximately HK\$142.8 million), representing a decrease of approximately 13.9% as compared with the corresponding period of last year. The decrease was mainly due to less tourists visiting Hong Kong and "Agora", one of the restaurants of the Group was closed in October 2023.

展望

儘管香港的餐飲行業尚未從經濟衰退中復甦，由於訪港旅客預期增加，我們仍對其於2024年第三季度及第四季度的復甦保持樂觀。我們將繼續適應日新月異的環境，為客人提供卓爾不凡的用餐體驗。

財務回顧

收入

截至2024年6月30日止六個月，本集團錄得收入約為122.9百萬港元（2023年6月30日：約142.8百萬港元），較去年同期減少約13.9%。該減少主要由於訪港旅客人數下降及本集團的一間餐廳「Agora」於2023年10月關閉所致。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Raw materials and consumable used

Raw materials and consumable used by the Group, include, but is not limited to, vegetable, meat, seafood and frozen food etc. They are one of the major components of the Group operating expenses which amounted to approximately HK\$32.2 million and HK\$37.9 million for the period ended 30 June 2024 and 2023, respectively, representing approximately 26.2% and 26.5% of the Group's total revenue for the corresponding periods. The cost margin of the Group maintained steady compared to the corresponding period of last year.

Staff costs

Staff costs represent one of the major components of the Group's operating expenses, which primarily consist of Directors' emoluments, salaries and allowance, retirement benefit scheme contributions and other benefits. Staff costs decreased by approximately HK\$2.9 million from approximately HK\$51.3 million for the six months ended 30 June 2023 to approximately HK\$48.4 million for the six months ended 30 June 2024. The decrease was mainly due to the closure of "Agora" in October 2023.

所用原材料及耗材

本集團所用原材料及耗材包括但不限於蔬菜、肉類、海鮮及冷凍食品等。此為本集團經營開支中的主要組成部分之一，於截至2024年及2023年6月30日止期間分別約為32.2百萬港元及37.9百萬港元，佔本集團同期收入總額約26.2%及26.5%。與去年同期相比，本集團的成本利潤率保持穩定。

員工成本

員工成本為本集團經營開支的主要組成部分之一，主要包括董事酬金、薪金及津貼、退休福利計劃供款及其他福利。員工成本自截至2023年6月30日止六個月的約51.3百萬港元減少約2.9百萬港元至截至2024年6月30日止六個月的約48.4百萬港元。該減少主要因於2023年10月關閉「Agora」所致。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Property rentals and related expenses

Apart from raw materials and consumable used and staff costs, property rentals also represent one of the major components of the Group's operating expenses. Property rentals and related expenses include turnover rent, rates and building management fee etc. Property rentals and related expenses increase approximately HK\$0.7 million from approximately HK\$11.0 million for the six months ended 30 June 2023 to approximately HK\$11.7 million for the six months ended 30 June 2024.

Profit attributable to owners of the Company

As a result of the foregoing, profit attributable to owners of the Company was approximately HK\$0.8 million for the six months ended 30 June 2024 representing a decrease in profit of approximately HK\$3.5 million as compared with the corresponding period of last year. Such decrease in profit was mainly due to the decrease in turnover.

物業租金及相關開支

除所用原材料及耗材及員工成本外，物業租金亦為本集團經營開支的主要組成部分之一。物業租金及相關開支包括營業額租金、差餉及樓宇管理費等。物業租金及相關開支由截至2023年6月30日止六個月的約11.0百萬港元增加約0.7百萬港元至截至2024年6月30日止六個月的約11.7百萬港元。

本公司擁有人應佔溢利

由於上文所述，截至2024年6月30日止六個月本公司擁有人應佔溢利約為0.8百萬港元，較去年同期減少溢利約3.5百萬港元。溢利減少主要是由於營業額下降所致。

LIQUIDITY AND CAPITAL RESOURCES

Financial Resources, Liquidity and Capital Structure

The Group finances its operations primarily through cash generated from operating activities and interest-bearing bank borrowings.

The Group recorded net current liabilities of approximately HK\$35.8 million as at 30 June 2024 (31 December 2023: HK\$41.6 million).

As at 30 June 2024, the Group's current ratio was approximately 0.4 (31 December 2023: 0.4). The Group's gearing ratio, which is calculated by dividing the total debt (excluding trade nature balances, tax balances and provision) at the end of the period divided by total equity at the end of the period, was approximately -486.5% (31 December 2023: -607.4%).

As at 30 June 2024, the bank borrowings are subject to variable interest rate of the higher of 2.5% per annum over HIBOR or the bank's cost of funds and 2.5% per annum below Prime Rate or the bank's cost of funds. The weighted average interest rate is 7.3% per annum as at 30 June 2024 (31 December 2023: 6.59%).

流動資金及資本資源

財務資源、流動資金及資本架構

本集團主要透過經營活動產生的現金及計息銀行借款撥付其營運所需資金。

本集團於2024年6月30日錄得流動負債淨額約35.8百萬港元（2023年12月31日：41.6百萬港元）。

於2024年6月30日，本集團的流動比率約為0.4（2023年12月31日：0.4）。本集團的資產負債比率（按期末債務總額（不包括貿易性質餘額、稅項結餘及撥備）除以期末權益總額計算）約為-486.5%（2023年12月31日：-607.4%）。

於2024年6月30日，銀行借款乃按年利率2.5%加香港銀行同業拆息或銀行資金成本與最優惠利率減年利率2.5%或銀行資金成本的較高者以浮動利率計息。2024年6月30日的加權平均年利率為7.3%（2023年12月31日：6.59%）。

OTHER INFORMATION 其他資料

The capital structure of the Company comprised ordinary share only. As at 30 June 2024, the Company has 579,890,000 ordinary shares in issue. Total equity attributable to owners of the Company amounted to approximately HK\$2.6 million as at 30 June 2024 (31 December 2023: HK\$0.8 million).

The Board is of the opinion after taking into account that the existing bank balances and cash, internally generated funds and available banking facilities, the Group has sufficient working capital from the date of this report.

There has been no change in the capital structure of the Group during the period under review.

SHARE CONSOLIDATION AND CHANGE IN BOARD LOT SIZE

On 26 February 2024, the Company announced the proposal of (i) the share consolidation pursuant to which every two (2) issued and unissued existing shares of HK\$0.01 each in the share capital of the Company will be consolidated into one (1) consolidated share of HK\$0.02 each (the **“Share Consolidation”**); and (ii) the change in board lot size for trading on the Stock Exchange from 10,000 existing shares to 20,000 consolidated shares subject to and upon the Share Consolidation becoming effective (the **“Change in Board Lot Size”**).

本公司的股本架構僅包括普通股。於2024年6月30日，本公司已發行579,890,000股普通股。於2024年6月30日，本公司擁有人應佔權益總額約為2.6百萬港元（2023年12月31日：0.8百萬港元）。

董事會認為，經計及現有銀行結餘及現金、內部產生的資金及可動用銀行融資後，本集團自本報告日期起擁有足夠營運資金。

於回顧期間，本集團股本架構並無變動。

股份合併及更改每手買賣單位

於2024年2月26日，本公司宣佈建議(i)股份合併，據此，本公司股本中每兩(2)股每股面值0.01港元之已發行及未發行現有股份將合併為一(1)股每股面值0.02港元之合併股份（「**股份合併**」）；及(ii)股份合併生效後，於聯交所買賣之每手買賣單位由10,000股現有股份更改為20,000股合併股份（「**更改每手買賣單位**」）。

OTHER INFORMATION 其他資料

The Share Consolidation was approved by shareholders at the extraordinary general meeting of the Company held on 21 March 2024. As such, the Share Consolidation and the Change in Board Lot Size have become effective on 25 March 2024. Immediately after the Share Consolidation, the total number of issued shares of the Company was adjusted from 1,159,780,000 to 579,890,000.

For further information in relation to the Share Consolidation and Change in Board Lot Size, please refer to the announcements of the Company dated 26 February 2024, 21 March 2024 and 22 March 2024 and the circular of the Company dated 1 March 2024.

FOREIGN CURRENCY EXPOSURE RISKS

The Group operated mainly in Hong Kong with most of the Group's transactions settled in Hong Kong dollars. As such, the Group did not have significant exposure to foreign exchange risks during the six months ended 30 June 2024.

TREASURY POLICIES

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the six months ended 30 June 2024. To manage liquidity risk, the Board closely monitors 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.

股份合併已於2024年3月21日舉行的本公司股東特別大會上獲股東批准。因此，股份合併及更改每手買賣單位已於2024年3月25日生效。緊隨股份合併後，本公司已發行股份總數由1,159,780,000股調整至579,890,000股。

有關股份合併及更改每手買賣單位的進一步資料，請參閱本公司日期為2024年2月26日、2024年3月21日及2024年3月22日之公告及本公司日期為2024年3月1日之通函。

外匯敞口風險

本集團主要在香港經營業務，本集團大部分交易以港元結算。因此，於截至2024年6月30日止六個月，本集團並無重大外匯風險敞口。

庫務政策

本集團對其庫務政策採取審慎的財務管理方法，因此截至2024年6月30日止六個月整段期間保持了健康的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，確保本集團資產、負債及其他承擔的流動資金架構不時滿足其資金需求。

OTHER INFORMATION 其他資料

SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND AFFILIATED COMPANIES

During the period ended 30 June 2024, the Group did not have any significant investments, material acquisitions nor disposals of subsidiaries and affiliated companies.

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

Except on disclosed herein, as of the date of this report, the Group did not have any future plans for material investments or capital assets, material acquisition and disposal of subsidiary, associates or joint ventures in the coming year.

CONTINGENT LIABILITIES

As at 30 June 2024, the Group did not have any material contingent liabilities (31 December 2023: nil).

CAPITAL COMMITMENTS

As at 30 June 2024, the Group did not have any capital commitments (31 December 2023: nil).

DIVIDEND

The Board does not recommend the payment of a dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: nil).

重大投資、重大收購及出售附屬公司及聯屬公司

截至2024年6月30日止期間，本集團並無任何重大投資、重大收購或出售附屬公司及聯屬公司。

重大投資或資本資產的未來計劃

除本報告所披露者外，截至本報告日期，本集團於未來年度並無任何重大投資或資本資產、重大收購及出售附屬公司、聯營公司或合營企業的未來計劃。

或然負債

於2024年6月30日，本集團並無任何重大或然負債（2023年12月31日：無）。

資本承擔

於2024年6月30日，本集團並無任何資本承擔（2023年12月31日：無）。

股息

董事會不建議就截至2024年6月30日止六個月派付任何股息（截至2023年6月30日止六個月：無）。

PLEDGE OF ASSETS

As at 30 June 2024, the Group did not have any pledged bank deposits as security for the Group's banking facilities (31 December 2023: HK\$5.0 million).

USE OF PROCEEDS FROM PLACING OF NEW SHARES UNDER GENERAL MANDATE

Placing completed on 24 September 2020 (the "Placing I")

Reference is made to the announcements issued by the Company on 7 September 2020 and 24 September 2020 in relation to the placing of new shares under the general mandate.

On 7 September 2020, the Group and a placing agent entered into a placing agreement pursuant to which the Group appointed the placing agent to procure altogether not less than six placees (who and whose ultimate beneficial owner(s) are independent of and not connected with the Company and any of its connected persons within the meaning of the GEM Listing Rules) for placing up to aggregate of 171,910,000 placing shares at a placing price of HK\$0.08 per placing share. The closing price for the Company's shares on 7 September 2020 was HK\$0.096 per share.

資產抵押

於2024年6月30日，本集團並無任何已抵押銀行存款（2023年12月31日：5.0百萬港元）作為本集團銀行融資的抵押。

按一般授權配售新股份的所得款項用途

於2020年9月24日完成配售（「配售I」）

茲提述本公司於2020年9月7日及2020年9月24日刊發的公告，內容有關按一般授權配售新股份。

於2020年9月7日，本集團與配售代理訂立一份配售協議，據此，本集團委任配售代理促使合共不少於六名承配人（其自身及最終實益擁有人獨立於本公司及其任何關連人士（定義見GEM上市規則）且與彼等並無關連）按每股配售股份0.08港元的配售價配售最多合共171,910,000股配售股份。本公司股份於2020年9月7日的收市價為每股股份0.096港元。

OTHER INFORMATION 其他資料

The Placing I was completed on 24 September 2020 with gross and net proceeds of approximately HK\$13.8 million (equivalent to approximately HK\$0.08 per placing share) and HK\$13.2 million (equivalent to approximately HK\$0.077 per placing share) as set out in the Company's announcements dated 7 September 2020 and 24 September 2020. The Company intended to use the proceeds for (i) developing the cloud kitchen business of the Group; (ii) upgrading the sales channels of the Group, including "JIA Everywhere", the online/offline delivery platform of the Group; (iii) investing in potential PRC or overseas food and beverage related investment opportunities; (iv) developing new catering outlets of the Group and for brand management; and (v) loan repayment.

配售I已於2020年9月24日完成，誠如本公司日期為2020年9月7日及2020年9月24日的公告所載，所得款項總額及淨額分別約為13.8百萬港元（相當於每股配售股份約0.08港元）及13.2百萬港元（相當於每股配售股份約0.077港元）。本公司擬將所得款項用作(i)發展本集團雲端廚房業務；(ii)為本集團的銷售渠道（包括本集團線上／線下送餐平台「JIA Everywhere」）進行升級；(iii)投資於中國或海外的潛在飲食相關投資機遇；(iv)發展本集團的新餐飲分店及作品牌管理；及(v)償還貸款。

OTHER INFORMATION
其他資料

| | Planned use of proceeds as described in the announcement dated 7 September 2020 日期為2020年 9月7日 的公告所述的 所得款項 計劃用途 HK\$ million 百萬元 | Approximate percentage of total net proceeds 估總所得款項 淨額 概約百分比 % | Actual use of net proceeds up to 30 June 2024 直至2024年 6月30日的 所得款項淨額 實際用途 HK\$ million 百萬元 | Unused total net proceeds up to 30 June 2024 直至2024年 6月30日的 尚未動用 總所得款項 淨額 HK\$ million 百萬元 |
|--|---|---|--|--|
| Use of net proceeds from the Placing I | | | | |
| 配售I所得款項淨額用途 | | | | |
| Developing the cloud kitchen business and upgrading the sales channels 發展雲端廚房業務及 為銷售渠道進行升級 | 4.5 | 34.1% | 1.9 | 2.6 |
| Investing in potential PRC or overseas food and beverage related investment opportunities 投資於中國或海外的 潛在飲食相關投資機遇 | 2.5 | 18.9% | 2.5 | - |
| Developing new catering outlets 發展新餐飲分店 | 1.2 | 9.1% | 1.2 | - |
| Loan repayment 償還貸款 | 5.0 | 37.9% | 5.0 | - |
| Total 總計 | 13.2 | 100.0% | 10.6 | 2.6 |

OTHER INFORMATION 其他資料

Placing completed on 18 June 2021 (the “Placing II”)

Reference is made to the announcements issued by the Company on 25 May 2021 and 18 June 2021 in relation to the placing of new shares under the general mandate.

On 25 May 2021, the Group and a placing agent entered into a placing agreement pursuant to which the Group appointed the placing agent to procure altogether not less than six placees (who and whose ultimate beneficial owner(s) are independent of and not connected with the Company and any of its connected persons within the meaning of the GEM Listing Rules) for placing up to aggregate of 134,280,000 placing shares at a placing price of HK\$0.135 per placing share. The closing price for the Company's shares on 25 May 2021 was HK\$0.149 per share.

The Placing II was completed on 18 June 2021 with gross and net proceeds of approximately HK\$18.1 million (equivalent to approximately HK\$0.135 per placing share) and HK\$17.5 million (equivalent to approximately HK\$0.1301 per placing share) as set out in the Company's announcements dated 25 May 2021 and 18 June 2021. The Company intended to use the proceeds for (i) expanding the specialty coffee business; (ii) developing casual dining business; and (iii) investing in PRC and overseas food tech investment opportunities.

於2021年6月18日完成配售 〔配售II〕

茲提述本公司於2021年5月25日及2021年6月18日刊發的公告，內容有關按一般授權配售新股份。

於2021年5月25日，本集團與配售代理訂立配售協議，據此，本集團委任配售代理促使合共不少於六名承配人（其自身及其最終實益擁有人獨立於本公司及其任何關連人士（定義見GEM上市規則）且與彼等並無關連）按每股配售股份0.135港元的配售價配售最多合共134,280,000股配售股份。本公司股份於2021年5月25日的收市價為每股0.149港元。

配售II已於2021年6月18日完成，誠如本公司日期為2021年5月25日及2021年6月18日的公告所載，所得款項總額及淨額分別約為18.1百萬港元（相當於每股配售股份約0.135港元）及17.5百萬港元（相當於每股配售股份約0.1301港元）。本公司擬將所得款項用作(i)擴大精品咖啡業務；(ii)發展休閒餐飲業務；及(iii)投資於中國及海外食物科技投資機遇。

OTHER INFORMATION
其他資料

| Use of net proceeds from the Placing II | Planned use of proceeds as described in the announcement dated 25 May 2021 日期為2021年5月25日的公告所述的所得款項計劃用途 HK\$ million 百萬港元 | Approximate percentage of total net proceeds 佔總所得款項淨額概約百分比 % | Actual use of net proceeds up to 30 June 2024 直至2024年6月30日的所得款項淨額實際用途 HK\$ million 百萬港元 | Unused total net proceeds up to 30 June 2024 直至2024年6月30日的尚未動用總所得款項淨額 HK\$ million 百萬港元 |
|--|---|--|--|--|
| 配售II所得款項淨額用途 | | | | |
| Expanding the specialty coffee business 擴大精品咖啡業務 | 9.0 | 51.4% | 6.5 | 2.5 |
| Developing casual dining business 發展休閒餐飲業務 | 5.3 | 30.3% | 5.3 | – |
| Investing in PRC and overseas food tech investment opportunities 投資於中國及海外食物科技投資機遇 | 3.2 | 18.3% | 3.2 | – |
| Total 總計 | 17.5 | 100.0% | 15.0 | 2.5 |

OTHER INFORMATION 其他資料

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2024, the Group employed a total of 297 employees (31 December 2023: 380) including the executive Directors. For the six months ended 30 June 2024, total staff costs amounted to approximately HK\$48.4 million (30 June 2023: approximately HK\$51.3 million). Remuneration (including employees' benefits) is maintained at an attractive level and reviewed on a periodic basis. Employees' salary and relevant benefits are determined on the basis of performance, qualification, experience, positions and the Group's business performance.

僱員及薪酬政策

於2024年6月30日，本集團共僱用297名僱員（2023年12月31日：380名），其中包括執行董事。截至2024年6月30日止六個月，員工成本總額約為48.4百萬港元（2023年6月30日：約51.3百萬港元）。薪酬（包括僱員福利）維持在有吸引力的水平，並定期檢討。僱員薪資及相關福利乃根據表現、資質、經驗、職位以及本集團業務績效確定。

INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVE IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 30 June 2024, the interests and short positions of the Directors and the chief executive of the Company in the Shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the “SFO”) as (i) notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which the Directors and chief executives of the Company were taken or deemed to have pursuant to Divisions 7 and 8 of Part XV of the SFO), (ii) recorded in the register required to be kept under section 352 of the SFO, or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證的權益及淡倉

於2024年6月30日，董事及本公司最高行政人員於本公司或其相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份或債權證中，(i) 擁有根據證券及期貨條例第XV部第7及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第XV部第7及8分部被當作或視為由董事及本公司最高行政人員擁有的權益及淡倉），(ii) 擁有記入根據證券及期貨條例第352條須備存的登記冊內的權益及淡倉，或 (iii) 根據GEM上市規則第5.46至5.67條所述的上市發行人董事進行交易的規定標準另行知會本公司及聯交所的權益及淡倉如下：

OTHER INFORMATION 其他資料

(i) Long positions in shares and underlying shares of the Company

(i) 於本公司股份及相關股份的好倉

| Name of Director 董事姓名 | Capacity in which interests are held 持有權益之身份 | Interests in Shares 於股份的權益 | Equity derivatives (share options) 股本衍生工具 (購股權) | Total interests 權益總額 | Approximately percentage of Shareholding as at 30 June 2024 於2024年6月30日持有的概約百分比 (附註2) |
|------------------------------------|---|-------------------------------|--|-------------------------|---|
| | | | | | (Note 2) |
| Mr. Peng Ben (Note 1) 彭犇先生(附註1) | Interest in a controlled corporation 受控制法團權益 | 434,917,500 (L) | Nil 無 | 434,917,500 (L) | 75% |

(L) denotes long position

(L) 表示好倉

Notes:

附註：

- Mr. Peng Ben was interested in 434,917,500 Shares which was held through his controlled corporation, Central Power Group Limited, in which, he directly owns 51%. Accordingly, Mr. Peng Ben is deemed to be interested in the Shares held by Central Power Group Limited under Part XV of the SFO.
- As at 30 June 2024, the issued share capital of the Company is 579,890,000 Shares.

- 彭犇先生於434,917,500股股份中擁有權益，乃透過其受控制法團中軍集團股份有限公司持有，而其於該法團直接持有51%權益。因此，根據證券及期貨條例第XV部，彭犇先生被視為於中軍集團股份有限公司所持股份中擁有權益。
- 於2024年6月30日，本公司的已發行股本為579,890,000股股份。

The share consolidation of the Company became effective on 25 March 2024 upon which the board lot size of the shares for trading on the Stock Exchange was changed from 10,000 existing shares to 20,000 consolidation shares.

本公司的股份合併於2024年3月25日生效，其後股份於聯交所買賣的每手買賣單位由10,000股現有股份更改為20,000股合併股份。

OTHER INFORMATION 其他資料

(ii) Long positions in the shares and underlying shares in associated corporation of the Company

(ii) 於本公司相聯法團股份及相關股份的好倉

| Name of Director 董事姓名 | Name of associated corporation 相聯法團名稱 | Capacity 身份 | Number of shares 股份數目 | Percentage of shareholding 持股百分比 |
|--------------------------|---|---------------------------|---------------------------|-------------------------------------|
| Mr. Peng Ben 彭焜先生 | Central Power Group Limited (Note) 中軍集團股份有限公司 (附註) | Beneficial owner 實益擁有人 | 5,100 (Note) 5,100(附註) | 51% |

Note:

Central Power Group Limited held 434,917,500 Shares, representing approximately 75% shareholding in the issued share capital of the Company.

附註：

中軍集團股份有限公司持有 434,917,500 股股份，佔本公司已發行股本約 75%。

OTHER INFORMATION 其他資料

Save as disclosed above, as at 30 June 2024, none of the Directors or the chief executives of the Company had any interests or short positions in the Shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions which the Directors or the chief executives of the Company were taken or deemed to have pursuant to Divisions 7 and 8 of Part XV of the SFO); (ii) recorded in the register required to be kept under section 352 of the SFO; or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules.

INTERESTS AND SHORT POSITIONS OF THE SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2024, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had or were deemed to have interests or short positions in Shares or underlying Shares which were recorded in the register required to be kept by the Company under section 336 of the SFO, or which would fall to be disclosed under the provision of Divisions 2 and 3 Part XV of the SFO:

除上文所披露者外，於2024年6月30日，概無本公司董事或最高行政人員於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中，擁有任何(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉（包括根據證券及期貨條例第XV部第7及8分部被當作或視為由本公司董事或最高行政人員擁有的權益及／或淡倉）；(ii)記入根據證券及期貨條例第352條須備存的登記冊內的權益或淡倉；或(iii)根據GEM上市規則第5.46至5.67條所述的上市發行人董事進行交易的規定標準另行知會本公司及聯交所的權益或淡倉。

主要股東及其他人士於股份及相關股份的權益及淡倉

於2024年6月30日，就董事所知，以下人士（並非董事或本公司最高行政人員）於股份或相關股份中擁有或被視為擁有記入本公司根據證券及期貨條例第336條須備存的登記冊內或根據證券及期貨條例第XV部第2及3分部條文須予披露的權益或淡倉：

OTHER INFORMATION 其他資料

(iii) Long positions in Shares

(iii) 於股份的好倉

| Name of shareholder 股東姓名／名稱 | Capacity/ Nature of interest 身份／權益性質 | Number of Shares held/ Interested 所持／擁有權益 股份數目 | Approximately Percentage of Shareholding 概約持股百分比 |
|---|--|--|---|
| Central Power Group Limited (Note 2) 中軍集團股份有限公司(附註2) | Beneficial owner 實益擁有人 | 434,917,500 (L) | 75.00% |
| Mr. Zhao Hong (Note 3) 趙宏先生(附註3) | Interest in a controlled corporation 受控制法團權益 | 434,917,500 (L) | 75.00% |

(L) denotes long position

(L) 表示好倉

Notes:

附註：

- | | |
|--|---|
| <p>1. As at 30 June 2024, the issued share capital of the Company is 579,890,000 Shares.</p> <p>2. Central Power Group Limited is a controlled corporation directly owned as to 51% by Mr. Peng Ben, the controlling shareholder of the Company and a Director, and 49% by Mr. Zhao Hong.</p> <p>3. Mr. Zhao Hong was interested in 434,917,500 Shares which was held through his controlled corporation, Central Power Group Limited, in which, he directly owns 49%. Accordingly, Mr. Zhao Hong is deemed to be interested in the Shares held by Central Power Group Limited under Part XV of the SFO.</p> | <p>1. 於2024年6月30日，本公司已發行股本為579,890,000股股份。</p> <p>2. 中軍集團股份有限公司為一間由本公司的控股股東及董事彭森先生以及趙宏先生分別直接持有51%及49%權益的受控制法團。</p> <p>3. 趙宏先生於434,917,500股股份中擁有權益，乃透過其受控制法團中軍集團股份有限公司持有，而其於該法團直接持有49%權益。因此，根據證券及期貨條例第XV部，趙宏先生被視為於中軍集團股份有限公司所持股份中擁有權益。</p> |
|--|---|

OTHER INFORMATION 其他資料

Save as disclosed above, as at 30 June 2024, the Directors have not been notified by any person who had interests or short positions in the Shares or underlying Shares which were recorded in the register required to be kept under section 336 of the SFO, or which fall to be disclosed under the provision of Divisions 2 and 3 Part XV of the SFO.

SHARE OPTION SCHEME

The following is a summary of the principal terms of the rules of the Share Option Scheme conditionally adopted by the resolutions in writing of all the Shareholders passed on 23 January 2018. The terms of the Share Option Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules.

The purpose of the Share Option Scheme is to attract and retain the best quality personnel for the development of the Company's businesses; to provide additional incentives to the Qualifying Grantees (as defined below) and to promote the long term financial success of the Company by aligning the interests of option holders to shareholders. The Board may offer to grant an option to any Qualifying Grantees.

除上文所披露者外，於2024年6月30日，概無任何人士已經知會董事彼於股份或相關股份擁有記入根據證券及期貨條例第336條須備存的登記冊內或根據證券及期貨條例第XV部第2及3分部條文須予披露的權益或淡倉。

購股權計劃

下文是全體股東於2018年1月23日通過的書面決議案有條件採納的購股權計劃規則的主要條款概要。購股權計劃的條款符合GEM上市規則第二十三章的條文。

購股權計劃的目的是吸引及留住對本公司業務發展有利的最佳合資格人士；為合資格承授人（定義見下文）提供額外獎勵；透過將購股權持有人的權益與股東權益相關聯來促進本公司於財務上的長期成功。董事會可向任何合資格承授人要約授出購股權。

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“Qualifying Grantee” means (i) (1) any employee (whether full-time or part-time employee) of any members of the Group or any of its affiliates and any person who is an officer of any members of the Group or any of its affiliates (“**Employee**”); (2) any person who is seconded to work for any member of the Group or any of its affiliates (“**Seconded**”); (3) any consultant, agent, representative, adviser, customer, contractor of the Group or any of its affiliates; or (4) any business partner/ally/alliance, joint venture partner, supplier of goods or services to the Group or any of its affiliates or any employee thereof (collectively the “**Eligible Person**”); or (ii) any trust for the benefit of an Eligible Person or his or her immediate family members or any company controlled by an Eligible Person or his or her immediate family members.

The limit on the number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other schemes must not exceed 30% of the shares in issue from time to time. No option may be granted under any schemes of the Company if this will result in the limit being exceeded. The maximum number of shares that may be issued upon exercise of all options to be granted under the Share Option Scheme and any other schemes of the Company must not in aggregate exceed 10% of the shares in issue following the completion of the capitalisation issue and the share offer, i.e. 43,000,000 shares of par value HK\$0.02 each. As at the date of this report, a total of 41,800,000 shares, representing 7.21% of the Company’s issued shares, were available for issue under the Share Option Scheme.

「合資格承授人」包括：(i)(1)本集團任何成員公司或任何聯屬公司的任何僱員（無論屬全職或兼職員工）及為本集團任何成員公司或任何聯屬公司高級人員的任何人士（「僱員」）；(2)借調予本集團任何成員公司或任何聯屬公司工作的任何人士（「借調人員」）；(3)本集團或其任何聯屬公司的任何諮詢人、代理、代表、顧問、客戶及承包商；或(4)任何業務合作夥伴／盟友／聯盟、合資方、向本集團或任何聯屬公司提供商品或服務的供應商或其任何僱員（統稱「合資格人士」）；或(ii)合資格人士或其直系親屬受益的任何信託或受合資格人士或其直系親屬控制的任何公司。

根據購股權計劃及任何其他計劃授出及尚未行使之發行在外購股權在悉數行使時可予發行之股份總數限額，不得超過不時已發行股份之30%。本公司不得根據本公司任何計劃授出任何會導致超出限額之購股權。因根據購股權計劃及本公司任何其他計劃將予授出的所有購股權獲行使而可能發行的股份數目上限總共不得超過緊隨資本化發行及股份發售完成後已發行股份的10%，即43,000,000股每股面值0.02港元的股份。於本報告日期，購股權計劃項下共有41,800,000股股份可供發行，佔本公司已發行股份7.21%。

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No option may be granted to any participant of the Share Option Scheme such that the total number of shares issued and to be issued upon exercise of the options granted and to be granted to that person in any 12-month period up to the date of the latest grant exceeds 1% of the Company's issued share capital from time to time. Any further grant of options to a participant in excess of the 1% limit shall be subject to the approval by the shareholders of the Company in general meeting with such participant and his/her close associates (or associates if the participant is a connected person) abstaining from voting. Prior to seeking such approval, the Company shall issue a circular containing such information as required by the GEM Listing Rules to the shareholders of the Company.

An option may be exercised in accordance with the terms of the Share Option Scheme at any time during a period as determined by the Board and not exceeding 10 years from the date of the grant. The Board may, in its discretion, determine the vesting period of options granted under the Share Option Scheme. Participants of the Share Option Scheme are required to pay the Company HK\$1.0 upon acceptance of the grant 28 days from the date of the option offer (or such period as the Board may specify in writing). The exercise price of the options is determined by the Board in its absolute discretion and shall not be less than whichever is the highest of:

倘任何購股權計劃參與者因行使在截至最後授出日期止任何12個月期間內已獲授及將獲授購股權，而導致已發行及將予發行的股份總數超過本公司不時已發行股本的1%，則不得向該參與者授出任何購股權。向一名參與者授出超過該1%上限的任何額外購股權須於股東大會上獲得本公司股東批准，而有關參與者及其緊密聯繫人（或倘參與者為關連人士，則為聯繫人）須放棄投票。於尋求有關批准前，本公司須向本公司股東發出通函，當中載有GEM上市規則規定的有關資料。

購股權於董事會釐定的期間（但不得超過自授出日期起計10年）隨時根據購股權計劃條款可予行使。董事會可酌情決定根據購股權計劃授出的購股權的歸屬期間。購股權計劃參與者須於要約日期起計28日（或董事會可書面指明的期間）內，就接納授出而向本公司支付1.0港元。購股權行使價由董事會絕對酌情釐定，且不得低於下列三者中的最高者：

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- | | |
|---|---------------------------------------|
| (a) the closing price of a share as stated in the Stock Exchange's daily quotations sheets on the offer date; | (a) 於要約日期聯交所每日報價表所載的股份收市價； |
| (b) the average closing price of a share as stated in the Stock Exchange's daily quotation sheets for the five Business Days immediately preceding the offer date; or | (b) 於緊接要約日期前五個營業日聯交所每日報價表所載的股份平均收市價；或 |
| (c) the nominal value of a share. | (c) 股份面值。 |

The Share Option Scheme shall be valid and effective for a period of 10 years from 8 February 2018, after which no further options will be granted or offered.

購股權計劃自2018年2月8日起計10年內有效及生效，其後不會再授出或要約授出購股權。

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As at 30 June 2024, details of the Share Option Scheme are as follows:

於2024年6月30日，購股權計劃的詳情如下：

| Grantee | Date of Grant | Exercisable period | Exercise price per shares 每股行使價 HK\$ 港元 | Balance as at 1 January, 2024 於2024年1月1日的結餘 | Granted | Exercised | Cancelled/ Lapsed 已註銷/ 已失效 | Balance as at 30 June 2024 於2024年6月30日的結餘 | Price per share immediately before the Grant |
|----------------------------|---------------|---------------------------|--|--|-------------|-----------|-------------------------------------|--|--|
| | | | | | | | | | 緊接授出前的每股價格 |
| Services Provider 服務提供商 | 21.02.2024 | 21.02.2025/ 20.02.2034 | 0.30* | - | 40,000,000* | - | - | 40,000,000* | 0.25* |
| Sub-total 小計: | | | | - | | | | 40,000,000 | |
| Total 總計: | | | | - | | | | 40,000,000 | |

* The price has been adjusted for the effect of share consolidation implemented in March 2024.

* 價格已就於2024年3月進行的股份合併影響作出調整。

On 21 February 2024 and before share consolidation, a total of 80,000,000 share options were granted to 30 service providers of the Group under the Share Option Scheme adopted by the Company on 23 January 2018 with an exercise price of HK\$0.15 per share and an exercise period ranging from 21 February 2025 to 20 February 2034. The closing price of the shares immediately before the date of grant was HK\$0.125 per share. Details of the said grant of share options are set out in the Company's announcement dated 21 February 2024.

於2024年2月21日及於股份合併前，根據本公司於2018年1月23日採納的購股權計劃，向本集團30家服務提供商授予共80,000,000份購股權，行使價為每股0.15港元，行使期由2025年2月21日起至2034年2月20日。緊接授出日期前的股份收市價為每股0.125港元。上述授出購股權的詳情載於本公司日期為2024年2月21日的公告。

The share consolidation of the Company became effective on 25 March 2024, upon which the board lot size of the shares for trading on the Stock Exchange was changed from 10,000 existing shares to 20,000 consolidated shares. The

本公司的股份合併於2024年3月25日生效，其後股份於聯交所買賣的每手買賣單位由10,000股現有股份更改為20,000股合併股份。本公司於

OTHER INFORMATION 其他資料

outstanding share options in an aggregate of 80,000,000 existing share options under the Share Option Scheme adopted by the Company on 23 January 2018 was adjusted to 40,000,000 shares. The exercise price per existing shares was adjusted to HK\$0.30 on 25 March 2024.

2018年1月23日採納的購股權計劃項下合共80,000,000份現有購股權的尚未行使購股權獲調整為40,000,000股股份。每股現有股份的行使價於2024年3月25日調整為0.30港元。

Notes

- As at 30 June 2024, the issued share capital of the Company is 579,890,000 shares.
- No share option had been exercised, cancelled and lapsed as at 30 June 2024.

Fair value of share options and assumptions

The following information is relevant in the determination of the fair value of options.

| | | |
|---------------------------|-----------|------------------------------------|
| Share option type | 購股權類別 | 2024 |
| Option pricing model used | 所用的期權定價模型 | Binomial option pricing 二項式期權定價 |
| Share price at grant date | 授出日期的股價 | HK\$0.25* 0.25港元* |
| Exercise price | 行使價 | HK\$0.30* 0.30港元* |
| Contractual life | 合約期限 | 10 years 10年 |
| Expected volatility | 預期波幅 | 52.387% |
| Expected dividend rate | 預期股息率 | 0.00% |
| Risk-free interest rate | 無風險利率 | 3.77% |

* The price has been adjusted for the effect of share consolidation implemented in March 2024.

The volatility assumption, measured at the standard deviation of expected price return of the comparable companies' price change over last 10 years as the company does not have sufficient data. Changes in this input assumption could materially affect the fair value estimate.

附註

- 於2024年6月30日，本公司已發行股本為579,890,000股股份。
- 於2024年6月30日，概無購股權獲行使、註銷及失效。

購股權的公平值及假設

以下資料與釐定購股權公平值有關。

* 價格已就於2024年3月進行的股份合併影響作出調整。

由於公司沒有足夠的數據，波幅假設以可資比較公司於過去10年價格變化的預期價格回報之標準差衡量。該輸入值假設的變化可能會對公平值估計產生重大影響。

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No share options were exercised, lapsed or canceled under the Share Option Scheme during the six months ended 30 June 2024. No fulfillment or vesting period condition were associated with the share options.

At the date of this report, the Company had 40,000,000 options outstanding under the Share Option Scheme, which represented approximately 6.90% of the Company's issued shares as at the date of this report.

As at 1 January 2024 and 30 June 2024, the total number of share options available for grant under the Share Option Scheme are 74,650,000 and 1,800,000 respectively.

The number of shares which were issued or may be issued in respect of options and awards granted under all schemes of the Company during the six months ended 30 June 2024 (being the 40,000,000 shares which may be issued upon exercise of the 40,000,000 share options granted on 21 February 2024 as disclosed above) divided by the weighted average number of shares of the relevant class in issue for the six months ended 30 June 2024 is 6.90%.

於截至2024年6月30日止六個月，購股權計劃項下的購股權概無獲行使、失效或被註銷。概無與購股權相關的履行或歸屬期條件。

於本報告日期，本公司購股權計劃項下有40,000,000份購股權尚未行使，佔本公司於本報告日期已發行股份約6.90%。

於2024年1月1日及2024年6月30日，根據購股權計劃可供授出之購股權總數分別為74,650,000份及1,800,000份。

截至2024年6月30日止六個月，根據本公司所有計劃授出的購股權及獎勵已經或可能發行的股份數（即上文披露於2024年2月21日授出的40,000,000購股權一旦行權時將發行的40,000,000股股份）除以截至2024年6月30日止日止六個月已發行相關類別股份的加權平均數為6.90%。

AUDIT COMMITTEE

The Company has established an audit committee (the “**Audit Committee**”) with written terms of reference in compliance with Rules 5.28 to 5.29 of the GEM Listing Rules. The primary duties of the Audit Committee are to review the Company’s draft annual, interim and quarterly financial reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing and supervising the financial reporting processes and internal control procedures of the Group. The Audit Committee currently comprises three independent non- executive Directors, namely Ms. Deng Yongling (Chairman), Ms. Mao Xiaobi and Ms. Ma Lina.

The Audit Committee has reviewed this report and the unaudited condensed consolidated results of the Group for the six months ended 30 June 2024 and was of the opinion that the preparation of such interim results complied with the applicable accounting standards and requirements and the GEM Listing Rules.

審核委員會

本公司已遵照GEM上市規則第5.28至5.29條成立審核委員會(「**審核委員會**」)，並訂有書面職權範圍。審核委員會的主要職責為審閱本公司的年度、中期及季度財務報告及賬目草擬本，並就此向董事會提供建議及意見。審核委員會亦負責審查及監督財務申報程序及本集團內部控制程序。審核委員會目前由三名獨立非執行董事(即鄧永玲女士(主席)、毛曉碧女士及馬麗娜女士)組成。

審核委員會已審閱本報告及本集團截至2024年6月30日止六個月的未經審核簡明綜合業績，並認為該中期業績的編製已遵守適用會計準則及規定以及GEM上市規則。

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DIRECTORS' SECURITIES TRANSACTIONS

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

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

The Directors confirm that during the period under review, there has been no purchase, sale or redemption of the Company's listed securities.

COMPLIANCE WITH CODE ON CORPORATE GOVERNANCE PRACTICE

Code provision C.2.1 of the CG Code stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. Ms. Wong Pui Yain is both the chairperson of the Board and the chief executive officer of the Company. In view of Ms. Wong's role in day-to-day operations and management of the Group since 2015, the Board believes that it is in the best interest of the Group to have Ms. Wong taking up both roles for effective management and business development.

董事的證券交易

本公司已按不較GEM上市規則第5.48至5.67條所載交易規定標準寬鬆的條款採納董事進行證券交易的操作守則。本公司已向全體董事作出具體查詢，確認全體董事於回顧期間已遵守上述交易規定標準及有關董事進行證券交易的操作守則。

購買、出售或贖回本公司上市證券

董事確認，於回顧期間，本公司概無購買、出售或贖回上市證券。

遵守企業管治常規守則

企業管治守則第C.2.1條守則條文規定主席與行政總裁的角色應有區分，並不應由一人同時兼任。黃佩茵女士為本公司董事會主席兼行政總裁。鑒於黃女士自2015年起於本集團日常營運及管理方面的角色，董事會相信黃女士同時兼任兩個角色有利於實現有效的管理及業務發展，符合本集團的最佳利益。因此，董事認為，在該情

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Therefore, the Directors consider that the deviation from the code provision C.2.1 of the CG Code is appropriate in such circumstance and the Board is of the view that this management structure is effective for the Group's operations and sufficient checks and balances are in place. The Board will continue to review and consider splitting the roles of the chairperson and the chief executive officer at a time when it is appropriate and suitable by taking into account the circumstance of the Group as a whole.

Ms. Wong Pui Yain resigned as the chairperson of the Board on 9 February, 2024 and ceased to be the Chief Executive Officer of the Company (the "CEO") on 15 February, 2024. Mr. Liu Enyu has been appointed as the chairman of the Board on 9 February, 2024. Mr. Kong Linglei has been appointed as the CEO on 15 February, 2024.

In connection with the above changes, the Company fully complied with the code provision C.2.1 of the CG Code, i.e. the roles of chairman and chief executive was separated by the Company since 15 February, 2024.

況下，偏離企業管治守則第C.2.1條守則條文乃屬適當，且董事會認為，該管理架構對本集團的營運有效並能形成充分的權力制衡。董事會將考慮本集團的整體情況，於適當及合適時繼續檢討及考慮分開本公司主席與行政總裁的職務。

黃佩茵女士於2024年2月9日辭任董事會主席及於2024年2月15日不再擔任本公司行政總裁（「行政總裁」）。劉恩宇先生已於2024年2月9日獲委任為董事會主席，孔令磊先生已於2024年2月15日獲委任為行政總裁。

就上述變動而言，本公司自2024年2月15日起已完全遵守企業管治守則第C.2.1條守則條文（即主席與行政總裁的角色應由本公司區分）。

OTHER INFORMATION 其他資料

EVENTS AFTER THE REPORTING PERIOD

Save as disclosed in this report, there were no significant events or material changes after the reporting period up to the date of this report.

By order of the Board
XinXiang Era Group Company Limited

Liu Enyu
Chairperson

Hong Kong, 30 August 2024

As at the date hereof, the Board comprises Ms. Wan Suet Yee Cherry and Mr. Kong Linglei as executive Directors; Mr. Peng Ben and Mr. Liu Enyu (Chairman) as non-executive Directors; Ms. Deng Yongling, Ms. Mao Xiaobi and Ms. Ma Lina as independent non-executive Directors.

報告期後事件

除本報告所披露者外，於報告期間直至本報告日期概無發生重大事件或重大變動。

承董事會命
新享時代集團有限公司
主席
劉恩宇

香港，2024年8月30日

於本報告日期，董事會包括執行董事溫雪儀女士及孔令磊先生；非執行董事彭犇先生及劉恩宇先生（主席）；獨立非執行董事鄧永玲女士、毛曉碧女士及馬麗娜女士。