

# Prime Intelligence Solutions Group Limited 匯安智能科技集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

**Stock Code 股份代號 : 8379**

# 2018

## First Quarterly Report 第一季度業績報告

## 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 of the Stock Exchange 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 of Hong Kong Limited 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 Prime Intelligence Solutions Group 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. 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.*

### 香港聯合交易所有限公司(「聯交所」) GEM 的特色

GEM 的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資者應瞭解投資於該等公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。

由於 GEM 上市公司普遍為中小型公司，在 GEM 買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時亦無法保證在 GEM 買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及香港聯合交易所有限公司對本報告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因依賴該等內容而引致的任何損失承擔任何責任。

本報告載有根據聯交所 GEM 證券上市規則(「GEM 上市規則」)定而提供有關匯安智能科技集團有限公司(「本公司」)的資料，本公司的董事(「董事」)願就本報告共同及個別承擔全部責任。董事作出一切合理查詢後，確認就彼等所深知及確信，本報告所載資料在所有重大方面均屬準確完整，並無誤導或欺詐成分；且本報告並無遺漏任何其他事宜，致使其所載任何陳述或本報告產生誤導。

# Corporate Information

## 公司資料

### REGISTERED OFFICE

P. O. Box 1350  
Clifton House  
75 Fort Street  
Grand Cayman  
KY1-1108  
Cayman Islands

### HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit A, 6/F, TLP132  
Nos. 132-134 Tai Lin Pai Road  
Kwai Chung, New Territories  
Hong Kong

### EXECUTIVE DIRECTORS

Mr. Yuen Kwok Wai, Tony (*Chairman and Chief Executive Officer*)  
Ms. Yuen Mei Ling, Pauline  
Ms. Sun Ngai Chu, Danielle

### NON-EXECUTIVE DIRECTOR

Mr. Yam Chiu Fan, Joseph

### INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Hui Man Ho, Ivan  
Mr. Chung Billy  
Mr. Mui Pak Kuen

### AUTHORISED REPRESENTATIVES

Mr. Yuen Kwok Wai, Tony  
Mr. Chou Chiu Ho

### COMPANY SECRETARY

Mr. Chou Chiu Ho (HKICPA, ACCA)

### COMPLIANCE OFFICER

Ms. Yuen Mei Ling, Pauline

### AUDIT COMMITTEE

Mr. Chung Billy (*Chairman*)  
Mr. Hui Man Ho, Ivan  
Mr. Mui Pak Kuen

### NOMINATION COMMITTEE

Mr. Hui Man Ho, Ivan (*Chairman*)  
Mr. Chung Billy  
Mr. Mui Pak Kuen

### 註冊辦事處

P. O. Box 1350  
Clifton House  
75 Fort Street  
Grand Cayman  
KY1-1108  
Cayman Islands

### 香港總辦事處及主要營業地點

香港  
新界葵涌  
大連排道 132-134 號  
TLP132 六樓 A 室

### 執行董事

阮國偉先生 (*主席兼行政總裁*)  
阮美玲女士  
孫毅珠女士

### 非執行董事

任超凡先生

### 獨立非執行董事

許文浩先生  
鍾定縉先生  
梅栢權先生

### 授權代表

阮國偉先生  
周昭何先生

### 公司秘書

周昭何先生 (HKICPA, ACCA)

### 合規主任

阮美玲女士

### 審核委員會

鍾定縉先生 (*主席*)  
許文浩先生  
梅栢權先生

### 提名委員會

許文浩先生 (*主席*)  
鍾定縉先生  
梅栢權先生

# Corporate Information

## 公司資料

### REMUNERATION COMMITTEE

Mr. Mui Pak Kuen (*Chairman*)  
Mr. Chung Billy  
Mr. Hui Man Ho, Ivan  
Ms. Yuen Mei Ling, Pauline

### LEGAL ADVISER

As to Hong Kong law  
Hastings & Co.

### COMPLIANCE ADVISER

Ample Capital Limited

### AUDITOR

World Link CPA Limited  
5/F., Fast East Consortium Building,  
121 Des Voeux Road Central,  
Hong Kong

### PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

Estera Trust (Cayman) Ltd.  
P.O. Box 1350  
Clifton House  
75 Fort Street  
Grand Cayman  
KY1-1108  
Cayman Islands

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited  
Level 22, Hopewell Centre  
183 Queen's Road East  
Hong Kong

### PRINCIPAL BANKER

The Hongkong and Shanghai Banking Corporation Limited

### WEBSITE

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

### STOCK CODE

8379

### 薪酬委員會

梅栢權先生(主席)  
鍾定縉先生  
許文浩先生  
阮美玲女士

### 法律顧問

有關香港法律  
希仕廷律師行

### 合規顧問

豐盛融資有限公司

### 核數師

華普天健(香港)會計師事務所有限公司  
香港  
德輔道中 121 號  
遠東發展大廈 5 樓

### 開曼群島主要股份過戶登記處

Estera Trust (Cayman) Limited  
P.O. Box 1350  
Clifton House  
75 Fort Street  
Grand Cayman  
KY1-1108  
Cayman Islands

### 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
皇后大道東 183 號  
合和中心 22 樓

### 主要往來銀行

香港上海滙豐銀行有限公司

### 網址

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

### 股份代號

8379

# 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

The Board of Directors (the “Board”) of Prime Intelligence Solutions Group Limited (the “Company”) is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three months ended 30 June 2018, together with the comparative figures for the corresponding periods in 2017, as follows:

匯安智能科技集團有限公司(「本公司」)的董事會(「董事會」)欣然提呈以下本公司及其附屬公司(統稱「本集團」)截至2018年6月30日止三個月的未經審核簡明綜合業績，連同2017年同期比較數字：

			Three months ended 30 June 截至6月30日止三個月	
			2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
		附註		
Revenue	收益	3	11,438	17,500
Cost of sales	銷售成本		(5,060)	(6,529)
<b>Gross profit</b>	<b>毛利</b>		<b>6,378</b>	10,971
Other income	其他收入	4	61	105
Selling and distribution costs	銷售及分銷成本		(1,370)	(1,166)
Administrative expenses	行政開支		(4,636)	(5,327)
<b>Profit from operation</b>	<b>來自經營之溢利</b>		<b>433</b>	4,583
Finance costs	財務成本		(16)	(20)
<b>Profit before tax</b>	<b>除稅前溢利</b>		<b>417</b>	4,563
Income tax expense	所得稅開支	5	(258)	(865)
<b>Profit for the period</b>	<b>期內溢利</b>	6	<b>159</b>	3,698
<b>Other comprehensive income for the period, net of tax:</b>	<b>期內其他全面收益，扣除稅項：</b>			
Item that may be reclassified to profit or loss:	可能重新分類至損益之項目：			
Exchange differences on translating foreign operations	換算海外業務時之匯兌差額		(287)	193
<b>Total comprehensive income for the period attributable to the owners of the Company</b>	<b>本公司擁有人應佔期內收益總額</b>		<b>(128)</b>	3,891
<b>Earnings per share (cents)</b>	<b>每股盈利(仙)</b>			
— Basic	— 基本	8	0.02	0.62
— Diluted	— 攤薄	8	0.02	0.62

# Unaudited Condensed Consolidated Statement of Changes in Equity

## 未經審核簡明綜合權益變動表

		Attributable to the owners of the Company 本公司擁有人應佔							
		Share capital	Share premium	Merger reserve	Legal reserve	Foreign currency translation reserve	Retained profits	Total reserve	Total equity
		股本	股份溢價	合併儲備	法定儲備	外幣換算儲備	保留溢利	總儲備	總權益
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'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
<b>Balance at 1 April 2017 (audited)</b>	於2017年4月1日的餘額 (經審核)	-*	-	17,079	12	(688)	17,826	34,229	34,229
Total comprehensive income and changes in equity for the period (unaudited)	期內全面收益總額(未經審核)	-	-	-	-	193	3,698	3,891	3,891
<b>Balance at 30 June 2017 (unaudited)</b>	於2017年6月30日的餘額 (未經審核)	-*	-	17,079	12	(495)	21,524	38,120	38,120
<b>Balance at 1 April 2018 (audited)</b>	於2018年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	2	22,040	90,815	98,815
Total comprehensive income and changes in equity for the period (unaudited)	期內全面收益及股權變動總額(未經審核)	-	-	-	-	(287)	159	(128)	(128)
<b>Balance at 30 June 2018 (unaudited)</b>	於2018年6月30日的餘額 (未經審核)	8,000	51,682	17,079	12	(285)	22,199	90,687	98,687

\* Represents amount less than HK\$1,000

\* 指金額少於1,000港元

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempt company with limited liability under the Companies Law (as revised) of the Cayman Islands on 16 October 2015. The address of its registered office is P.O. Box 1350, Clifton House, 75 Fort Street, Grand Cayman, KY1-1108, Cayman Islands. The address of its principal place of business is located at Unit A, 6/F TLP132, Nos. 132-134 Tai Lin Pai Road, Kwai Chung, New Territories, Hong Kong. The Company's shares are listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") since 14 February 2018 (the "Listing").

The Company is an investment holding company. The principal activities of its subsidiaries are sales of biometrics identification devices and other devices and accessories and provision of auxiliary and other services.

### 2. BASIS OF PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements of the Group for the three months ended 30 June 2018 are unaudited but have been reviewed by the audit committee of the Company (the "Audit Committee"). The unaudited condensed consolidated financial statements were approved for issue by the Directors on 8 August 2018. The unaudited condensed consolidated financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") which in collective term includes Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKAS") and Interpretations issued by Hong Kong Institute of Certified Public Accountants (the "HKICPA"), accounting principles generally accepted in Hong Kong and the applicable disclosure provisions of the Rules Governing the Listing of Securities on GEM of the Stock Exchange and the disclosure requirements of the Hong Kong Companies Ordinance (Cap. 622).

The unaudited condensed consolidated results have been prepared under the historical cost convention. The unaudited condensed consolidated results of the Group for the three months ended 30 June 2018 do not include all the information and disclosures required in the annual financial statements of the Group and should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2018 (the "2018 Consolidated Financial Statements"). Except as described in paragraph headed "Change in accounting policies" below, the accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated results are consistent with those used in the 2018 Consolidated Financial Statements.

The unaudited condensed consolidated financial statements of the Group are presented in Hong Kong dollars, which is the functional currency of the Company.

In the current period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operation and effective for its accounting period beginning on 1 April 2018. The Group has not early applied the new and revised HKFRSs that have been issued by HKICPA but are yet to be effective.

### 1. 一般資料

本公司於2015年10月16日根據開曼群島公司法(經修訂)在開曼群島註冊成立及註冊為獲豁免有限公司。其註冊辦事處地址為P.O. Box 1350, Clifton House, 75 Fort Street, Grand Cayman, KY1-1108, Cayman Islands。其主要營業地點的地址位於香港新界葵涌大連排道132-134號, TLP132六樓A室。本公司股份已自2018年2月14日起在香港聯合交易所有限公司(「聯交所」)GEM上市(「上市」)。

本公司為一間投資控股公司。本公司附屬公司的主要業務為銷售生物特徵識別裝置、其他裝置及配件以及提供配套及其他服務。

### 2. 財務報表的呈報及編製基準

本集團截至2018年6月30日止三個月之未經審核簡明綜合財務報表為未經審核, 但已由本公司審核委員會(「審核委員會」)審閱。董事於2018年8月8日批准刊發未經審核簡明綜合財務報表。未經審核簡明綜合財務報表已遵照香港會計師公會(「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」)(此綜合詞彙包括: 香港財務報告準則、香港常用的會計準則及詮釋)、香港公認會計原則及聯交所GEM的證券上市規則之適用披露規定條文及第622章《公司條例》的披露規定編製。

未經審核簡明綜合業績已按歷史成本法編製。本集團截至2018年6月30日止三個月的未經審核簡明綜合業績並不包括本集團年度財務報表所有須資料及披露, 並應與一併本集團截至2018年3月31日止年度綜合財務報表(「2018綜合財務報表」)閱讀。除「會計政策的變更」一節所載外, 編製未經審核簡明綜合業績所用會計政策及計算方法與2018綜合財務報表所用者貫徹一致。

本集團的未經審核簡明綜合財務報表以港元呈列, 港元為本公司之功能貨幣。

於本期間, 本集團已採納所有新訂及經修訂香港財務報告準則, 由香港會計師公會頒佈之與其業務有關及於2018年4月1日起開始的會計期間生效。本集團未就香港會計師公會頒佈而未生效的新香港財務準則及其修訂本作提早應用。

# 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 PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS (continued)

#### Change in Accounting Policies

##### HKFRS 9 – Financial Instruments

The Group has applied HKFRS 9 “Financial Instruments” on 1 April 2018. HKFRS 9 introduces new requirements for the classification and measurement of financial assets. HKFRS 9 includes a new expected loss impairment model for all financial assets not measured at fair value through profit or loss (“FVTPL”) replacing the incurred loss model in HKAS 39 and new general hedge accounting requirements to allow entities to better reflect their risk management activities in financial statements. HKFRS 9 carries forward the recognition, classification and measurement requirements for financial liabilities from HKAS 39, except for financial liabilities designated at FVTPL, where the amount of change in fair value attributable to change in credit risk of the liability is recognised in other comprehensive income unless that would create or enlarge an accounting mismatch. In addition, HKFRS 9 retains the requirements in HKAS 39 for derecognition of financial assets and financial liabilities. Under HKFRS 9, it is no longer necessary for a loss event to occur before an impairment loss is recognised.

The application of the expected credit loss model of HKFRS 9 might result in earlier provision of credit losses in relation to the Group’s trade receivables measured at amortised cost. However, the adoption of HKFRS 9 has no material effect on the Group’s unaudited condensed consolidated financial statements as the credit quality of the financial assets of the Group does not change significantly for the three months ended 30 June 2018.

##### HKFRS 15 – Revenue from Contracts with Customers

The Group has applied HKFRS 15 “Revenue from Contracts with Customers” on 1 April 2018. This new standard establishes a single revenue recognition framework. The core principle of the framework is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. HKFRS 15 has superseded existing revenue recognition guidance including HKAS 18 Revenue, HKAS 11 Construction Contracts and related interpretations. As a result, the Group has changed its accounting policy in the unaudited condensed consolidated financial statements for revenue recognition as detailed below.

The Group elects to use the modified retrospective approach which means that the cumulative effect of the adoption of HKFRS 15 will be recognised in retained earnings as of 1 April 2018 and that comparatives will not be restated.

### 2. 財務報表的呈報及編製基準 (續)

#### 會計政策的變更

##### 香港財務報告準則第9號「金融工具」

本集團已於2018年4月1日應用香港財務報告準則第9號「金融工具」。香港財務報告準則第9號引入新的金融資本的分類及計量。香港財務報告準則第9號引入針對所有按公允價值確認損益(「FVTPL」)之金融資本的新預期虧損減值模型來代替香港會計準則第39號內的已發生虧損減值模型，以及新的一般對沖會計要求，以容許實體更能夠反映其財務表的風險管理活動。香港財務報告準則第9號保留香港會計準則第39號內的財務負債確認、分類及計量，除財務負債以FVTPL取決時，歸因於信貸風險變化的公平值變動的金額在其他全面收益內確認，除非這會產生或加劇會計錯配，則作別論。此外，香港財務報告準則第9號保留香港財務報告準則第39號對終止確認財務資本及財務負債的要求。根據香港財務報告準則第9號，減值虧損毋須按虧損事件進行確認。

香港財務報告準則第9號的預期虧損減值模型的應用可能導致相關的信貸虧損作提前撥備，信貸虧損乃是於本集團以攤銷成本計量的應收貿易金額。然而，截至2018年6月30日止三個月內，由於本集團的財務資本信貸質素未有重大改變，採納香港財務報告準則第9號未必對就本集團未經審核簡明綜合財務報表造成其他重大影響。

##### 香港財務報告準則第15號「來自客戶合約收益」

本集團已於2018年4月1日應用香港財務報告準則第15號「來自客戶合約收益」。新標準確立單一收益確認框架。該框架的核心原則為，一個實體所確認之收益為對客戶轉移貨品或服務之描述，有關金額反映實體預期因交換該等貨品及服務而有權取得的代價。香港財務報告準則第15號已取代所有現有收益確認指引，包括香港會計準則第18號、香港會計準則第11號「建築合約」及相關詮釋。因此，為本集團就未經審核簡明綜合財務報表的收益確認已變更其會計政策，有關詳情如下。

本集團擬採用經修改追溯性方法採納準則，意味著採納的累加影響將於2018年4月1日的保留盈利內確認且比較數字將不予重列。



# 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 PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS (continued)

#### Change in Accounting Policies (continued)

HKFRS 15 — Revenue from Contracts with Customers (continued)

Under HKFRS 15, the Group recognises the revenue from provision of auxiliary and other services when the performance obligation is satisfied over time and measures the progress towards complete satisfaction in accordance with the output method while the customer obtains control of the promised good or service in the contract.

The adoption of HKFRS 15 has no material effect on the adjustments to the opening balance of the retained earnings at 1 April 2018 in the unaudited condensed consolidated statement of changes in equity and the amounts recognised in the unaudited condensed consolidated statement of profit or loss and other comprehensive income.

### 3. REVENUE

Revenue represents the invoiced values of goods sold and services rendered, after allowances for returns and discounts during the reporting periods.

### 2. 財務報表的呈報及編製基準 (續)

#### 會計政策的變更 (續)

香港財務報告準則第15號「來自客戶合約收益」(續)  
根據香港財務報告準則第15號，來自提供配套及其他服務的收益隨履約義務達成的時間確認，以及根據出產方法計量將邁向完全滿意及客戶掌控該等合約訂明的貨品或服務的進程。

採納香港財務報告準則第15號不會對截至2018年4月1日未經審核簡明綜合股權變動的年初保留盈利調整，以及未經審核簡明綜合損益表及其他全面收益表確認的金額作出重大影響。

### 3. 收益

收益指所售貨品及提供服務的發票值，其於報告期內經扣除退貨及折扣後的發票值。

#### Three months ended 30 June

截至6月30日止三個月

	2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
Sales of biometrics identification devices, security products and other accessories	7,345	11,364
Provision of auxiliary and other services	4,093	6,136
	<b>11,438</b>	<b>17,500</b>

# 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

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
Interest income	利息收入	30	1
Gain on disposals of property, plant and equipment	出售物業、廠房及設備收益	28	100
Others	其他	3	4
		<b>61</b>	<b>105</b>

### 5. INCOME TAX EXPENSE

### 5. 所得稅開支

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
Provision for the period:	期內撥備：		
Hong Kong Profits Tax	香港利得稅	226	809
Macao Complementary Tax	澳門所得補充稅	32	56
		<b>258</b>	<b>865</b>

Hong Kong Profits Tax is provided at 16.5% (three months ended 30 June 2017: 16.5%) based on the estimated assessable profits arising in or derived from Hong Kong.

For the Group's subsidiary established and operated in the PRC is subject to PRC Enterprise Income Tax at the rate of 25.0% (three months ended 30 June 2017: 25.0%). No PRC Enterprise Income Tax has been provided for the three months ended 30 June 2018 (three months ended 30 June 2017: Nil) as the Group's PRC subsidiary either did not generate any assessable profits or has sufficient tax losses brought forward to offset against its assessable profits generated during the reporting periods.

香港利得稅已就於香港產生的估計應課稅溢利按稅率16.5% (截至2017年6月30日止三個月：16.5%) 計提撥備。

本集團在中國成立及經營的附屬公司須按稅率25.0% (截至2017年6月30日止三個月：25.0%) 繳納中國企業所得稅。截至2018年6月30日止三個月內概無計提中國企業所得稅 (截至2017年6月30日止三個月：無)，乃因為本集團的中國附屬公司於報告期內並無產生任何應課稅溢利或結轉稅項虧損足以抵銷其應課稅溢利。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 5. INCOME TAX EXPENSE (continued)

For the Group's subsidiary established and operated in Macau is subject to Macao Complementary Tax. For the three months ended 30 June 2017 and 2018, Macao Complementary Tax has been provided at the rate of 12% on the estimated taxable income of the Group's Macao subsidiary.

### 5. 所得稅開支(續)

本集團在澳門成立及經營的附屬公司須繳納澳門所得補充稅，截至2017年及2018年6月30日止三個月，澳門所得補充稅已就澳門附屬公司的估計應課稅收入按稅率12%計提。

### 6. PROFIT FOR THE PERIOD

### 6. 期內溢利

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	170	102
Staff costs (including Directors' emoluments)	員工成本(包括董事酬金)		
— Salaries, bonus and allowances and other benefits in kind	— 薪金、花紅、津貼及其他實物利益	3,490	4,045
— Commission	— 佣金	227	223
— Retirement benefits scheme contributions	— 退休福利計劃供款	244	227
		<b>3,961</b>	4,495
Cost of inventories sold	已售存貨成本	3,814	5,130
Foreign exchange losses, net	匯兌虧損淨額	28	11
Gain on disposals of property, plant and equipment	出售物業、廠房及設備收益	28	100
Listing expenses	上市開支	—	1,736
Auditor's remuneration	核數師酬金	129	125

### 7. DIVIDENDS

No dividends was declared or paid during the three months ended 30 June 2018 (three months ended 30 June 2017: Nil).

### 7. 股息

本公司並無於截至2018年6月30日止三個月宣派股息(截至2017年6月30日止三個月：無)。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 8. EARNINGS PER SHARE

#### (a) Basic earnings per share

The calculation of the basic earnings per share is based on the following:

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
Earnings for the purpose of calculating basic earnings per share	就計算每股基本盈利的盈利	159	3,698

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年	2017 2017年
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of calculating basic earnings per share (note)	就計算每股基本盈利的普通股加權平均數(附註)	800,000,000	600,000,000

Note: The weighted average number of ordinary shares in issue during the three months ended 30 June 2017 was calculated based on the assumption that 600,000,000 ordinary shares, being the number of shares in issue immediately after the completion of share capitalisation on 18 January 2018, deemed to have been issued. Details of the share capitalisation issue are set out in note 29(b) to the 2018 Consolidated Financial Statements.

附註：截至2017年6月30日止三個月內發行的普通股加權平均數，以假設600,000,000股普通股（於2018年1月18日資本化完成後緊接發行的股份數目）被視為已發行計算。有關股份資本化發行的詳情已載列於2018綜合財務表的附註29(b)。

#### (b) Diluted earnings per share

No diluted earnings per share to be presented as the Company did not have any dilutive potential ordinary shares outstanding during the three months ended 30 June 2017 and 2018.

### 8. 每股盈利

#### (a) 每股基本盈利

每股基本盈利乃基於以下數據計算：

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)
Earnings for the purpose of calculating basic earnings per share	就計算每股基本盈利的盈利	159	3,698

		Three months ended 30 June 截至6月30日止三個月	
		2018 2018年	2017 2017年
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of calculating basic earnings per share (note)	就計算每股基本盈利的普通股加權平均數(附註)	800,000,000	600,000,000

附註：截至2017年6月30日止三個月內發行的普通股加權平均數，以假設600,000,000股普通股（於2018年1月18日資本化完成後緊接發行的股份數目）被視為已發行計算。有關股份資本化發行的詳情已載列於2018綜合財務表的附註29(b)。

#### (b) 每股攤薄盈利

並無可呈列的每股攤薄盈利，乃因本公司於截至2017年及2018年6月30日止三個月並無任何流通在外的潛在可攤薄普通股。

# Management Discussion and Analysis

## 管理層討論及分析

### OVERVIEW

The Group is a provider of biometrics identification solutions in Hong Kong, Macau and the PRC. The Group derives revenue from the following business activities: (i) sales of products which include biometrics identification devices, and other devices and accessories; and (ii) provision of auxiliary and other services. The Group's biometrics identification devices have one or more of the following functions: (i) face identification; (ii) fingerprint identification; (iii) finger vein identification (iv) hand geometry identification; and (v) iris identification. The revenue of the Group for the three months ended 30 June 2018 was approximately HK\$11.4 million, representing a decrease of approximately 34.9% from approximately HK\$17.5 million for the three months ended 30 June 2017. The decrease in revenue was mainly because the decrease in sales of biometrics identification devices and other accessories decreased.

Revenue represents the invoiced values of goods sold and services rendered, after allowances for returns and discounts during the reporting periods.

### 概覽

本集團為香港、澳門及中國的生物特徵識別解決方案供應商。本集團透過以下業務活動產生收益：(i) 產品銷售包括生物特徵識別裝置以及其他裝置及配件；及(ii) 提供配套及其他服務。本集團的生物特徵識別裝置有一個或以上的以下功能：(i) 人臉識別；(ii) 指紋識別；(iii) 指靜脈識別；(iv) 掌形識別；及(v) 虹膜識別。截至2018年6月30日止三個月，本集團的收益約為11.4百萬港元，較截至2017年6月30日止三個月約17.5百萬港元減少約34.9%。收益減少主要由於生物特徵識別裝置及其他配件的銷售減少。

收益指所售貨品及提供服務的發票值，其於報告期內經扣除退貨及折扣後的發票值。

#### Three months ended 30 June 截至6月30日止三個月

	2018 2018年 HK\$'000 千港元 (unaudited) (未經審核)	2017 2017年 HK\$'000 千港元 (unaudited) (未經審核)	
Sales of biometrics identification devices, security products and other accessories	銷售生物特徵識別裝置、保安產品及其他配件	7,345	11,364
Provision of auxiliary and other services	提供配套及其他服務	4,093	6,136
	<b>11,438</b>	<b>17,500</b>	

### Cost of Sales and Gross Profit

The majority of the Group's cost of sales was costs of inventories sold. The Group's costs of inventories sold decreased by approximately 25.7% to approximately HK\$3.8 million for the three months ended 30 June 2018 as compared to the same period last year. The gross profit margin dropped from approximately 62.7% for the three months ended 30 June 2017 to approximately 55.8% for the three months ended 30 June 2018. The gross profit also dropped from approximately HK\$11.0 million for the three months ended 30 June 2017 to approximately HK\$6.4 million for the three months ended 30 June 2018. The decrease of gross profit margin and gross profit was mainly due to change of sales mix.

### 銷售成本及毛利

本集團大部份銷售成本為已售存貨成本。截至2018年6月30日止三個月，本集團的已售存貨成本較去年同期減少約25.7%至約3.8百萬港元。毛利率較去年同期由截至2017年6月30日止三個月約62.7%減少至截至2018年6月30日約55.8%。毛利由截至2017年6月30日止三個月約11.0百萬港元減至截至2018年6月30日止三個月約6.4百萬港元。毛利率及毛利的減少主要由於銷售組合的變更。

# Management Discussion and Analysis

## 管理層討論及分析

### Expenses

Staff costs for the three months ended 30 June 2018 were approximately HK\$4.0 million (three months ended 30 June 2017: approximately HK\$4.5 million), representing a decrease of approximately HK\$0.5 million, which was mainly due to the drop in average headcount during the period.

Administrative expenses for the three months ended 30 June 2018 were approximately HK\$4.6 million (three months ended 30 June 2017: approximately HK\$5.3 million), representing a decrease of approximately HK\$0.7 million as compared with the last corresponding period, which was mainly due to the decrease in listing expenses.

### Profit for the Period

The Group incurred a net profit of approximately HK\$0.2 million for the three months ended 30 June 2018, as compared with a net profit of approximately HK\$3.7 million for the three months ended 30 June 2017. The decrease of net profit was mainly due to (i) the decrease in sales of biometrics identification devices and other accessories; and (ii) the drop in gross profit margin.

The Board does not recommend the payment of dividends for the three months ended 30 June 2018.

### Outlook

The ordinary shares of HK\$0.01 each (the “Shares”) of the Company have been successfully listed on GEM on 14 February 2018. The Board considers that such public listing status will allow the Company to gain access to the capital market for corporate finance exercise, assist the Company in the future business development, enhance the Group’s corporate profile and recognition and strengthen the Group’s competitiveness.

Looking forward, the Group plans to generate further growth in existing business by strengthening its marketing capabilities and expanding its product portfolio through enhancing software development, with a view to further enlarging its market share in Hong Kong and Macau and becoming one of the active biometrics identification solutions providers in the PRC. As such, the Group plans to utilise the net proceeds from the Listing by way of share offer pursuant to the Prospectus on (i) launching of affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in Southern China; (ii) enhancing the quality of after-sale services and strengthening of the operation support as part of the expansion plan of the business in Southern China; (iii) improving its information technology system; and (iv) setting up a new and separate software development center in the PRC to further enhance and develop the Group’s software.

### 開支

截至2018年6月30日止三個月，員工成本約為4.0百萬港元（截至2017年6月30日止三個月：約4.5百萬港元），相當於較去年減少約0.5百萬港元，主要由於期內平均員工人數下降。

截至2018年6月30日止三個月，行政開支約為4.6百萬港元（截至2017年6月30日止三個月：約5.3百萬港元），較去年同期減少約0.7百萬港元，主要由於上市所產生的開支減少。

### 期內溢利

截至2018年6月30日止三個月，本集團產生純利約0.2百萬港元，而截至2017年6月30日止三個月則產生純利約3.7百萬港元。純利減少主要由於：(i) 生物特徵識別裝置及其他配件的銷售減少；(ii) 毛利率的減少。

董事會不建議就截至2018年6月30日止三個月派付股息。

### 展望

本公司每股0.01港元的普通股（「股份」）已於2018年2月14日在GEM成功上市。董事會認為，上市地位將讓本公司利用資本市場進行企業融資，有助本公司的未來業務發展、提升本集團的企業形象及認受性以及加強本集團的競爭力。

展望將來，本集團計劃透過加強其營銷能力及加強軟件開發擴大其產品組合，進一步發展其現有業務，旨在進一步擴大於香港及澳門的市場佔有率及成為活躍的中國生物特徵識別解決方案供應商之一。因此，本集團計劃根據招股章程動用上市所得款項淨額，以(i)推出本地製造可負擔指紋識別裝置，作為拓展華南地區業務的一部分；(ii)提高售後服務的質量及加強營運支援，作為拓展華南地區業務的一部分；(iii)改進其資訊科技系統；及(iv)於中國設立一個新的獨立軟件開發中心以進一步提升及開發本集團的軟件。

# Management Discussion and Analysis

## 管理層討論及分析

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

As at 30 June 2018, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (“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 and short positions in which they were taken or deemed to have under such provisions of the SFO) or which were required pursuant to Section 352 of the SFO to be entered in the register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

#### Long positions

Ordinary shares of the Company

董事及最高行政人員於本公司及任何關聯法團的股份、相關股份及債權證的權益及淡倉

於2018年6月30日，本公司董事及主要行政人員於本公司及其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債券中，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任何其他權益或淡倉(包括彼等根據證券及期貨條例有關條文被認為或視作擁有的權益或淡倉)，或根據證券及期貨條例第352條須記錄在該條文所述登記冊內的其他權益或淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

#### 好倉

本公司普通股

Name	Capacity and nature of interest	Number of shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
Mr. Yuen Kwok Wai, Tony (“ <b>Mr. Tony Yuen</b> ”) (note 2) 阮國偉先生(「阮國偉先生」)(附註2)	Interest of controlled corporation 受控制法團權益	366,000,000 (L)	45.75%
Ms. Yuen Mei Ling, Pauline (“ <b>Ms. Pauline Yuen</b> ”) (note 2) 阮美玲女士(「阮美玲女士」)(附註2)	Interest of controlled corporation 受控制法團權益	366,000,000 (L)	45.75%

Notes:

- The letter “L” denotes a long position in the shareholder's interest in the share capital of the Company.
- Delighting View Global Limited (“**Delighting View**”) directly holds 366,000,000 Shares. As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all the Share held by Delighting View under the SFO.

附註：

- 英文字母「L」表示股東於本公司股本的好倉。
- Delighting View Global Limited(「**Delighting View**」)直接持有366,000,000股股份。由於Delighting View分別由阮國偉先生及阮美玲女士實益擁有85%及15%，且阮國偉先生及阮美玲女士為一致行動人士，故根據證券及期貨條例阮國偉先生及阮美玲女士各自被視為於Delighting View所持有的所有股份中擁有權益。

Save as disclosed above, as at the date of this Report, none of the Directors and chief executive of the Company or their associates (as defined in the GEM Listing Rules) had any interests or short positions in any 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 each of them has taken or deemed to be taken under the provisions of the SFO); or which were required, pursuant to Section 352 of the SFO, to be entered into the register referred to therein; or which were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules to be notified to the Company and the Stock Exchange.

除上文所披露者外，於本公告日期，概無本公司董事及主要行政人員或彼等之聯繫人(定義見GEM上市規則)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、相關股份及債券中，擁有任何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有關條文彼等各各自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條須記錄於該條例所指登記冊內的權益及淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉。

# Management Discussion and Analysis

## 管理層討論及分析

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

As at 30 June 2018, so far as is known to the Directors, the following persons, not being Directors or chief executive of the Company had, or were deemed to have, interests or short position in the shares or underlying shares which would fall to be disclosed to the Company 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; or who is directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company:

#### Long positions

Ordinary shares of the Company

### 主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於2018年6月30日，據董事所知悉，下列人士（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根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉；或須記錄於本公司根據證券及期貨條例第336條所存置登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值5%或以上權益：

#### 好倉

本公司普通股

Name	Capacity and nature of interest	Number of shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
Delighting View (note 2) Delighting View (附註2)	Beneficial owner 實益擁有人	366,000,000 (L)	45.75%
Super Arena Limited ("Super Arena") (note 3) Super Arena Limited (「Super Arena」)(附註3)	Beneficial owner 實益擁有人	234,000,000 (L)	29.25%
Mr. Kor Sing Mung, Michael ("Mr. Kor") (note 3) Kor Sing Mung Michael 先生 (「Kor 先生」)(附註3)	Interest of controlled corporation 受控制法團權益	234,000,000 (L)	29.25%

Notes:

- The letter "L" denotes a long position in the shareholder's interest in the share capital of the Company.
- As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all the Shares held by Delighting View under the SFO.
- Super Arena directly holds 234,000,000 Shares. As Super Arena is beneficially owned as to 70% by Mr. Kor, Mr. Kor is deemed to be interested in all the Shares held by Super Arena under the SFO.

附註：

- 英文字母「L」表示股東於本公司股本的好倉。
- 由於Delighting View分別由阮國偉先生及阮美玲女士實益擁有85%及15%，且阮國偉先生及阮美玲女士為一致行動人士，故根據證券及期貨條例阮國偉先生及阮美玲女士各自被視為於Delighting View所持有的所有股份中擁有權益。
- Super Arena直接持有234,000,000股股份。由於Super Arena由Kor先生實益擁有70%，故根據證券及期貨條例Kor先生被視為於Super Arena所持有的所有股份中擁有權益。

Save as disclosed above, as at the date of this Report, the Directors are not aware of any other person, other than Directors and the chief executive of the Company who had, or was deemed to have, interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company 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; or who is directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or options in respect of such share capital.

上文披露者外，於本公告日期，董事並不知悉任何其他人士（董事及本公司最高行政人員除外）於本公司股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉；或須記錄於本公司根據證券及期貨條例第336條所存置登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值5%或以上權益或有關於股本的購股權。



# Management Discussion and Analysis

## 管理層討論及分析

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

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the three months ended 30 June 2018.

### Compliance Adviser's Interests

As at the date of this report, save and except for (i) the participation of Ample Capital Limited (the "**Compliance Adviser**") as the sponsor and Ample Orient Capital Limited as one of the underwriters and joint lead managers in relation to the Listing; and (ii) the compliance adviser's agreement entered into between the Company and the Compliance Adviser dated 25 January 2018, neither the Compliance Adviser, nor any of its directors, employees or close associates (as defined in the GEM Listing Rules) had any interests in the securities of the Company or any other companies of the Group (including options or rights to subscribe for such securities) which is required to be notified to the Company pursuant to rule 6A.32 of the GEM Listing Rules.

### Competing Interests

The Directors confirm that as at 30 June 2018, none of the Directors, the controlling shareholders of the Company and their respective associates (as defined in the GEM Listing Rules) had any interest in any business which competes or is likely to compete, directly or indirectly, with the business of the Group or any other conflicts of interest with the Group.

### COMPLIANCE WITH THE REQUIRED STANDARD OF DEALINGS IN SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the required standard of dealings (the "**Required Standard of Dealings**") as the code for securities transactions by the Directors on the guidelines as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Further, the Company had made specific enquiry with all Directors and each of them has confirmed his/her compliance with the Required Standard of Dealings since the Listing up to the date of this report.

### CORPORATE GOVERNANCE PRACTICES

The Company endeavours to maintain high standard of corporate governance for the enhancement of shareholders' value and provide transparency, accountability and independence. Except for the deviation from code provision A.2.1, the Company had complied with the required code provisions set out in the Corporate Governance Code contained in Appendix 15 of the GEM Listing Rules (the "**CG Code**") since the Listing and up to the date of this announcement.

Code provision A.2.1 of the CG Code stipulates that the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. Mr. Tony Yuen is the chairman and the chief executive officer of the Company. In view of Mr. Tony Yuen is one of the founders of the Group and has been operating and managing the Group since June 1999, the Board believes that it is in the best interest of the Group to have Mr. Tony Yuen taking up both roles for effective management and business development. Therefore the Board considers that the deviation from the code provision A.2.1 of the CG Code is appropriate in such circumstances.

### 購買、出售或贖回本公司上市證券

本公司或任何附屬公司截至2018年6月30日止三個月內，概無購買、銷售或贖回任何本公司上市證券。

### 合規顧問權益

於本報告日期，除(i) 豐盛融資有限公司(「合規顧問」，作為保薦人)及豐盛東方資本有限公司(作為包銷商及聯席牽頭經辦人)參與上市；及(ii) 本公司與合規顧問訂立日期為2018年1月25日的合規顧問協議外，合規顧問或其任何董事、僱員或緊密聯繫人(定義見GEM上市規則)並無擁有本公司或本集團任何成員公司任何證券權益(包括購股權或認購有關證券的權利)，而有關權益根據GEM上市規則第6A.32條須知會本公司。

### 競爭權益

董事確認，於2018年6月30日，概無董事、本公司控股股東及彼等各自的聯繫人士(定義見GEM上市規則)與本集團業務直接或間接構成競爭或可能構成競爭的任何業務中擁有任何權益或與本集團有其他利益衝突。

### 遵守董事進行證券交易的規定準則

本公司已採納GEM上市規則第5.48至第5.67條所載交易規定標準(「交易規定準則」)，作為規管董事進行證券交易的守則。再者，本公司已向全體董事作出具體查詢，而彼等各自已確認，自上市起直至本公佈日期，彼已遵守交易規定準則。

### 企業管治常規

本公司致力維持高水準企業管治以提高股東價值，並提供透明度、問責性及獨立性。除偏離守則條文第A.2.1條外，本公司自上市起及至本公佈日期已遵守GEM上市規則附錄十五所載企業管治守則(「企業管治守則」)所載規定守則條文。

企業管治守則條文第A.2.1條規定，主席與行政總裁的角色應予區分且不應由同一人士擔任。阮國偉先生為本公司主席兼行政總裁。鑒於阮國偉先生為本集團創辦人之一且自1999年6月起一直營運及管理本集團，董事會認為為了有效管理及業務發展，由阮國偉先生同時出任兩個職位合乎本集團的最佳利益。因此，董事會認為在有關情況下偏離企業管治守則條文第A.2.1條實屬恰當。

# Management Discussion and Analysis

## 管理層討論及分析

### AUDIT COMMITTEE

The Company has established the Audit Committee with written terms of reference in compliance with rules 5.28 and 5.29 of the GEM Listing Rules and code provisions C.3.3 and C.3.7 of the CG Code. The primary duties of the Audit Committee are to review and supervise the financial reporting process and internal control systems of the Group. The Audit Committee comprises three independent non-executive Directors, namely Mr. Chung Billy (chairman of the Audit Committee), Mr. Hui Man Ho, Ivan and Mr. Mui Pak Kuen.

The unaudited condensed consolidated financial statements of the Company for the three months ended 30 June 2018 has been reviewed by the Audit Committee. The Audit Committee is of the opinion that such financial information complies with the applicable accounting standards, the GEM Listing Rules and legal requirements, and that adequate disclosure have been made.

By Order of the Board  
**Prime Intelligence Solutions Group Limited**  
匯安智能科技集團有限公司  
**Mr. Yuen Kwok Wai, Tony**  
*Chairman*

Hong Kong, 8 August 2018

As at the date of this report, the executive Directors are Mr. Yuen Kwok Wai, Tony, Ms. Yuen Mei Ling, Pauline, and Ms. Sun Ngai Chu, Danielle; the non-executive Director is Mr. Yam Chiu Fan, Joseph; and the independent non-executive Directors are Mr. Hui Man Ho, Ivan, Mr. Chung Billy and Mr. Mui Pak Kuen.

### 審核委員會

本公司已遵循GEM上市規則第5.28及5.29條及企業管治守則條文第C.3.3及C.3.7條成立審核委員會，並以書面列明其職權範疇。審核委員會的主要職責為檢討及監察本集團的財務申報程序及內部監控系統。審核委員會由三名獨立非執行董事組成，即鍾定縉先生(審核委員會主席)、許文浩先生及梅栢權先生。

本公司截至2018年6月30日止三個月的未經審核簡明綜合財務報表已經審核委員會審閱。審核委員會認為，有關財務資料符合適用會計準則、GEM上市規則及法定要求，並已作出足夠披露。

承董事會命  
**Prime Intelligence Solutions Group Limited**  
匯安智能科技集團有限公司  
主席  
阮國偉先生

香港，2018年8月8日

於本公佈日期，執行董事為阮國偉先生、阮美玲女士及孫毅珠女士；非執行董事為任超凡先生；及獨立非執行董事為許文浩先生、鍾定縉先生及梅栢權先生。

**Prime Intelligence Solutions Group Limited**  
**匯安智能科技集團有限公司**