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

2019
Third Quarterly Report
第三季度業績報告

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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。

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本報告載有根據聯交所GEM證券上市規則規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。

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阮國偉先生*(主席兼行政總裁)*
阮美玲女士
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NON-EXECUTIVE DIRECTOR
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非執行董事
任超凡先生

INDEPENDENT NON-EXECUTIVE DIRECTORS
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Mr. Chung Billy
Mr. Mui Pak Kuen

獨立非執行董事
許文浩先生
鍾定縉先生
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COMPANY SECRETARY
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Mr. Hui Man Ho, Ivan
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鍾定縉先生*(主席)*
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梅栢權先生

Corporate Information
公司資料

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Mr. Chung Billy
Mr. Mui Pak Kuen

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鍾定縉先生
梅栢權先生

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

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梅栢權先生(*主席*)
鍾定縉先生
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阮美玲女士

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有關香港法律
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8379

股份代號
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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 and nine months ended 31 December 2019 together with the unaudited and audited comparative figures for the corresponding periods in 2018 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2019年12月31日止三個月及九個月的未經審核簡明綜合業績,連同2018年同期未經審核及經審核比較數字:

			Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		Notes 附註	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)
Revenue	收益	3	**12,684**	11,656	**38,113**	37,113
Cost of sales	銷售成本		**(7,428)**	(6,235)	**(21,192)**	(18,920)
Gross profit	**毛利**		**5,256**	5,421	**16,921**	18,193
Other income	其他收入	4	**235**	233	**698**	537
Selling and distribution costs	銷售及分銷成本		**(1,767)**	(2,140)	**(4,142)**	(4,890)
Administrative expenses	行政開支		**(4,934)**	(5,602)	**(17,139)**	(15,659)
Loss from operation	**來自經營之虧損**		**(1,210)**	(2,088)	**(3,662)**	(1,819)
Finance costs	財務成本		**(49)**	(8)	**(168)**	(28)
Loss before tax	**除税前虧損**		**(1,259)**	(2,096)	**(3,830)**	(1,847)
Income tax expense	所得税開支	5	**(250)**	(65)	**(720)**	(364)
Loss for the period	**期內虧損**	6	**(1,509)**	(2,161)	**(4,550)**	(2,211)
Other comprehensive income for the period net of tax:	**期內其他全面收益,扣除税項:**					
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兑差額		**27**	4	**2**	(283)
Total comprehensive income for the period attributable to the owners of the Company	**本公司擁有人應佔期內收益總額**		**(1,482)**	(2,157)	**(4,548)**	(2,494)
Loss per share (cents)	每股虧損(仙)					
— Basic	— 基本	8	**(0.19)**	(0.27)	**(0.57)**	(0.28)
— Diluted	— 攤薄	8	**(0.19)**	(0.27)	**(0.57)**	(0.28)

Unaudited Condensed Consolidated Statement of Changes in Equity
未經審核簡明綜合權益變動表

		Share capital 股本 HK$'000 千港元	Share premium 股份溢價 HK$'000 千港元	Merger reserve 合併儲備 HK$'000 千港元	Legal reserve 法定儲備 HK$'000 千港元	Foreign currency translation reserve 外幣換算儲備 HK$'000 千港元	Retained profits 保留溢利 HK$'000 千港元	Total reserve 總儲備 HK$'000 千港元	Total equity 總權益 HK$'000 千港元
Balance at 1 April 2018 (audited)	**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 for the period (unaudited)	期內全面收益總額(未經審核)	–	–	–	–	(283)	(2,211)	(2,494)	(2,494)
Balance at 31 December 2018 (unaudited)	**於2018年12月31日的餘額(未經審核)**	8,000	51,682	17,079	12	(281)	19,829	88,321	96,321
Balance at 1 April 2019 (audited)	**於2019年4月1日的餘額(經審核)**	**8,000**	**51,682**	**17,079**	**12**	**(271)**	**18,393**	**86,895**	**94,895**
Impact on initial application of HKFRS16 (unaudited)	首次應用香港財務報告準則第16號的影響(未經審核)	**–**	**–**	**–**	**–**	**–**	**(106)**	**(106)**	**(106)**
Balance at 1 April 2019, as restated (unaudited)	於2019年4月1日的餘額(經重列)(未經審核)	**8,000**	**51,682**	**17,079**	**12**	**(271)**	**18,287**	**86,789**	**94,789**
Total comprehensive income for the period (unaudited)	期內全面收益總額(未經審核)	**–**	**–**	**–**	**–**	**2**	**(4,550)**	**(4,548)**	**(4,548)**
Balance at 31 December 2019 (unaudited)	**於2019年12月31日的餘額(未經審核)**	**8,000**	**51,682**	**17,079**	**12**	**(269)**	**13,737**	**82,241**	**90,241**

Notes to the Condensed Consolidated Financial Statements
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.

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. BASIS OF PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements of the Group for the three and nine months ended 31 December 2019 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 of the Company (the "**Directors**") on 10 February 2020. 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 (the "**GEM Listing Rules**").

The unaudited condensed consolidated results have been prepared under the historical cost convention. The unaudited condensed consolidated results of the Group for the three and nine months ended 31 December 2019 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 2019 (the "**2019 Consolidated Financial Statements**"). Except as described in paragraph headed "Changes in accounting policy and disclosure" 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 2019 Consolidated Financial Statements.

2. 財務報表的呈報及編製基準

本集團截至2019年12月31日止三個月及九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。本公司董事(「**董事**」)於2020年2月10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、香港會計準則(「**香港會計準則**」)及詮釋)、香港公認會計原則及聯交所GEM證券上市規則(「**GEM上市規則**」)之適用披露條文編製。

未經審核簡明綜合業績已按歷史成本法編製。本集團截至2019年12月31日止三個月及九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所須資料及披露，並應與本集團截至2019年3月31日止年度綜合財務報表(「**2019綜合財務報表**」)一併閱讀。除下文「會計政策及披露的變更」一段所載外，編製未經審核簡明綜合業績所用會計政策及計算方法與2019綜合財務報表所用者貫徹一致。

2. BASIS OF PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS (continued)

Changes in accounting policy and disclosures

The following new and amended standards and interpretations are mandatory for the first time for financial year beginning 1 April 2019:

Amendments to HKFRS 9	Prepayment Features with Negative Compensation
HKFRS 16	Leases
Amendments to HKAS 19	Plan Amendment, Curtailment or Settlement
Amendments to HKAS 28	Long-term Interests in Associates and Joint Ventures
HK(IRIC)-Int 23	Uncertainty over Income Tax Treatments
Annual Improvements 2015–2017 Cycle	Amendments to HKFRS, HKFRS 11, HKAS 12 and HKAS 23

Except as described below for HKFRS 16, the adoption of above new and revised standards has had no significant financial effect on the unaudited condensed consolidated third quarterly financial information.

HKFRS 16 "Leases" replaced HKAS 17 and three related Interpretations.

Upon the adoption of HKFRS 16, at the commencement date of the lease, the lessee recognises a "lease liability" and a corresponding "right-of-use" asset. After initial recognition of this asset and liability, the lessee recognises interest expense accrued on the outstanding balance of the lease liability, and the depreciation of the right-of-use asset, instead of the current policy of recognising rental expenses incurred under operating leases on a systematic basis over the lease term. As a practical expedient, the lessee can elect not to apply this accounting model to short-term leases (i.e. where the lease term is 12 months or less) and to leases of low-value assets, in which case the rental expenses continue to be recognised on a systematic basis over the lease term.

HKFRS 16 primarily affects the Group's accounting as a lessee of premises which are classified as operating leases in previous year. The application of the new accounting model leads to an increase in both assets and liabilities and to impact on the timing of the expense recognition in the consolidated statement of profit or loss over the period of the lease.

2. 財務報表的呈報及編製基準(續)

會計政策及披露的變更

下列新訂及經修訂的準則及詮釋於2019年4月1日開始的財政年度首次強制採用：

香港財務報告準則第9號的修訂	具有負補償之提前還款特點
香港財務報告準則第16號	租賃
香港會計準則第19號的修訂	計劃修訂、縮減或結清
香港會計準則第28號的修訂	聯營公司及合營企業之長期權益
香港(國際財務報告詮釋委員會)－詮釋第23號	所得稅處理之不確定性
2015年至2017年週期的年度改進	香港財務報告準則、香港財務報告準則第11號、香港會計準則第12號及香港會計準則第23號的修訂

除下文所述的香港財務報告準則第16號外，採納上述新訂及經修訂的準則對未經審核簡明綜合第三季度財務資料並無重大財務影響。

香港財務報告準則第16號「租賃」已取代香港會計準則第17號及三項相關詮釋。

採納香港財務報告準則第16號後，於租賃開始日期，承租人確認「租賃負債」及相應的「使用權」資產。於初步確認該資產及負債後，承租人確認租賃負債未償還結餘的應計利息開支及使用權資產折舊，而非按現有政策於租期內按系統基準確認根據經營租賃所產生的租賃開支。作為實際的權宜方法，承租人可選擇不將此會計模式應用於短期租賃(即租期為12個月或以下)及低價值資產的租賃，於該等情況下，租金開支繼續於租期內按系統基準確認。

香港財務報告準則第16號主要影響本集團作為物業承租人(於往年分類為經營租賃)的會計處理方法。應用新會計模式會導致資產及負債均有所增加，及影響租賃期間於綜合損益表確認開支的時間。

2. BASIS OF PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS (continued)

Changes in accounting policy and disclosures (continued)

HKFRS 16 has been applied modified retrospective approach, with the cumulative effect of initial application recognised as an adjustment to the opening balances of retained profits as at 1 April 2019. Comparative information has not been restated. In addition, the Group elected the practical expedient for not applying the new accounting model to short-term leases and leases of low-value assets and not to perform a full review of existing leases and apply HKFRS 16 only to new contracts. Furthermore, the Group has used the practical expedient to account for leases for which the lease term ends within 12 months from the date of initial application as short-term lease.

Upon the initial application of HKFRS 16, the Group measured the rights-of-use assets as if HKFRS 16 had always been applied by using the incremental borrowing rate at initial application date and the opening balances of lease liabilities and the corresponding right-of-use assets has been adjusted as at 1 April 2019.

The following table summarises the impact, net of tax, of transition to HKFRS 16 on the opening balances of retained profits:

2. 財務報表的呈報及編製基準(續)

會計政策及披露的變更(續)

香港財務報告準則第16號已應用經修訂追溯法，首次應用的累計影響確認為對保留溢利於2019年4月1日的期初結餘的調整。比較資料並不予以重列。再者，本集團選取可行的權宜辦法不應用新會計模式至短期租賃及低價值資產的租賃，並不對現有租賃進行全面審核及僅應用香港財務報告準則第16號至新合約。此外，本集團已使用可行的權宜辦法以就租賃期由首次應用日期起計12個月內的租賃列賬為短期租賃。

自首次應用香港財務報告準則第16號，本集團已使用首次應用日期增量借款利率計量使用權資產，彷如香港財務報告準則第16號已作經常應用，而租賃負債的期初結餘及相應使用權資產已於2019年4月1日經調整。

下表概述過渡至香港財務報告準則第16號對保留溢利的期初結餘的影響(扣除稅項)：

		Impact of adopting HKFRS 16 on opening balances **採納香港財務報告準則第16號對期初結餘的影響** HK$'000 千港元
Recognition of interest of lease liabilities and depreciation of right-of-use assets	**確認租賃負債的利息及使用權資產的折舊**	
Retained profits Impact at 1 April 2019	保留溢利 於2019年4月1日的影響	(106)

Other than the recognition of lease liabilities and right-of-use assets, the Group expects that the transition adjustments to be made upon the initial adoption of HKFRS 16 will not be material. However, the expected changes in accounting policies as described above could have a material impact on the Group's financial statements from 2019 onwards.

除確認租賃負債及使用權資產以外，本集團預期將就首次採納香港財務報告準則第16號所作出的過渡調整並不重大。然而，上述會計政策的預期變動可對本集團於2019年起之後的財務報表造成重大影響。

3. REVENUE

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

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 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2019 2019年 HK$'000 千港元 (unaudited) (未經審核)	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'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	**8,290**	7,107	**25,998**	24,288
Provision of auxiliary and other services	提供配套及其他服務	**4,394**	4,549	**12,115**	12,825
		12,684	11,656	**38,113**	37,113

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2019 2019年 HK$'000 千港元 (unaudited) (未經審核)	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)
Products and services transferred at a point in time	於某一時間點轉移的產品及服務	**10,346**	8,478	**30,029**	26,864
Services transferred over time	隨時間轉移的服務	**2,338**	3,178	**8,084**	10,249
		12,684	11,656	**38,113**	37,113

4. OTHER INCOME

4. 其他收入

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2019 2019年 HK$'000 千港元 (unaudited) (未經審核)	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)
Interest income	利息收入	**230**	202	**608**	482
Gain on disposals of property, plant and equipment	出售物業、廠房及設備收益	**–**	–	**–**	20
Others	其他	**5**	31	**90**	35
		235	233	**698**	537

5. INCOME TAX EXPENSE

5. 所得稅開支

	Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
	2019 2019年 HK$'000 千港元 (unaudited) (未經審核)	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'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	**250**	65	**720**	364
	250	65	**720**	364

Hong Kong Profits Tax is provided at 16.5% (three and nine months ended 31 December 2018: 16.5%) based on the estimated assessable profits arising in or derived from Hong Kong.

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2018年12月31日止三個月及九個月：16.5%)計提撥備。

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "**Bill**") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazetted on the following day. 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 not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

於2018年3月21日，香港立法會通過2017年稅務(修訂)(第7號)條例草案(「**條例草案**」)，引入利得稅兩級制。條例草案已於2018年3月28日簽署成為法律，並於翌日在憲報刊登。根據利得稅兩級制，合資格集團實體首2百萬港元的溢利將按8.25%的稅率繳納稅項，而超過2百萬港元的溢利將按16.5%的稅率繳納稅項。不符合利得稅兩級制資格的集團實體的溢利將繼續按16.5%的統一稅率繳納稅項。

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 and nine months ended 31 December 2018: 25.0%). No PRC Enterprise Income Tax has been provided for the three and nine months ended 31 December 2019 (three and nine months ended 31 December 2018: 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.

本集團在中國成立及經營的附屬公司須按稅率25.0%(截至2018年12月31日止三個月及九個月：25.0%)繳納中國企業所得稅。截至2019年12月31日止三個月及九個月內概無計提中國企業所得稅(截至2018年12月31日止三個月及九個月：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。

For the Group's subsidiary established and operated in Macau is subject to Macao Complementary Tax, under which taxable income of up to MOP600,000 (2018: MOP600,000) is exempted from taxation with taxable income beyond this amount to be taxed at the rate of 12% (2018: 12%). No provision for Macao Complementary Tax has been made for the three and nine months ended 31 December 2019 and 2018 as the Group's subsidiary operated in Macau did not generate any assessable profit for the three and nine months ended 31 December 2019 and 2018.

本集團於澳門成立及經營的附屬公司須繳納澳門所得補充稅，不超過600,000澳門幣(2018年：600,000澳門幣)的應課稅收入可獲豁免繳稅，而超過600,000澳門幣的應課稅收入則按12%(2018年：12%)的稅率繳納稅項。由於本集團於澳門經營的附屬公司於截至2019年及2018年12月31日止三個月及九個月並無產生任何應課稅溢利，故於截至2019年及2018年12月31日止三個月及九個月概無計提澳門所得補充稅。

6. LOSS FOR THE PERIOD

6. 期內虧損

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2019 2019年 HK$'000 千港元 (unaudited) (未經審核)	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)
Depreciation	折舊				
— Owned assets	— 自置資產	**189**	233	**636**	738
— Right-of-use assets	— 使用權資產	**576**	–	**1,585**	–
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	**5,798**	8,542	**17,342**	15,676
— Commission	— 佣金	**112**	158	**381**	543
— Retirement benefits scheme contributions	— 退休福利計劃供款	**320**	379	**969**	873
		6,230	9,079	**18,692**	17,092
Cost of inventories sold	已售存貨成本	**5,381**	4,512	**14,422**	14,019
Foreign exchange losses, net	匯兑虧損淨額	**12**	31	**132**	173
Gain on disposals of property, plant and equipment	出售物業、廠房及設備收益	**–**	–	**–**	20
Auditor's remuneration	核數師酬金	**205**	125	**492**	399

7. DIVIDEND

No dividend was declared or paid during the three and nine months ended 31 December 2019 (three and nine months ended 31 December 2018: Nil).

7. 股息

本公司並無於截至2019年12月31日止三個月及九個月宣派或派付股息(截至2018年12月31日止三個月及九個月：無)。

8. LOSS PER SHARE

(a) Basic loss per share

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

8. 每股虧損

(a) 每股基本虧損

每股基本虧損乃基於以下數據計算：

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2019 2019年 HK$'000 千港元 (unaudited) （未經審核）	2018 2018年 HK$'000 千港元 (unaudited) （未經審核）	**2019 2019年 HK$'000 千港元 (unaudited) （未經審核）**	2018 2018年 HK$'000 千港元 (unaudited) （未經審核）
Loss for the purpose of calculating basic loss per share	就計算每股基本虧損的虧損	**(1,509)**	(2,161)	**(4,550)**	(2,211)
Number of shares	**股份數目**				
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	就計算每股基本虧損的普通股加權平均數	**800,000,000**	800,000,000	**800,000,000**	800,000,000

(b) Diluted loss per share

No diluted loss per share to be presented as the Company did not have any dilutive potential ordinary shares outstanding during the three and nine months ended 31 December 2019 and 2018.

(b) 每股攤薄虧損

並無可呈列的每股攤薄虧損，乃因本公司於截至2019年及2018年12月31日止三個月及九個月並無任何流通在外的潛在可攤薄普通股。

9. SHARE OPTION SCHEMES

On 18 January 2018, written resolution of the shareholders of the Company was passed to conditionally approve and adopt a share option scheme ("**Share Option Scheme**") to recognise and motivate the contributions that eligible participants have made or may make to the Group.

The Share Option Scheme adopted by the Company on 18 January 2018 will remain in force for a period of ten years from its effective date to 17 January 2028. Particulars of the Share Option Scheme of the Company are set out in Appendix IV to the Company's prospectus dated 30 January 2018 (the "**Prospectus**").

No share option has been granted by the Company under the Share Option Scheme since its effective date and up to the end of the reporting period.

9. 購股權計劃

於2018年1月18日，本公司股東書面決議案獲通過以有條件批准及採納購股權計劃(「**購股權計劃**」)以表揚及激勵合資格參與者對本集團已作出或可能作出的貢獻。

本公司於2018年1月18日採納的購股權計劃自其生效日期至2028年1月17日止的十年期間維持有效。本公司購股權計劃的詳情載於本公司日期為2018年1月30日的招股章程(「**招股章程**」)附錄四。

自生效日期起及直至報告期末，本公司概無根據購股權計劃授出任何購股權。

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 nine months ended 31 December 2019 was approximately HK$38.1 million, representing an increase of approximately 2.7% from approximately HK$37.1 million for the nine months ended 31 December 2018. The increase in revenue was mainly because the increase in sales of biometrics identification devices and other accessories as compared with the corresponding period in 2018.

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2019年12月31日止九個月，本集團的收益約為38.1百萬港元，較截至2018年12月31日止九個月約37.1百萬港元增加約2.7%。收益增加主要由於生物特徵識別裝置及其他配件的銷售較2018年同期增加。

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 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2019 2019年 HK$'000 千港元 (unaudited) (未經審核)	2018 2018年 HK$'000 千港元 (unaudited) (未經審核)	**2019 2019年 HK$'000 千港元 (unaudited) (未經審核)**	2018 2018年 HK$'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	**8,290**	7,107	**25,998**	24,288
Provision of auxiliary and other services	提供配套及其他服務	**4,394**	4,549	**12,115**	12,825
		12,684	11,656	**38,113**	37,113

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 increased by approximately 2.9% to approximately HK$14.4 million for the nine months ended 31 December 2019 as compared to the same period last year. The gross profit margin dropped from approximately 49.0% for the nine months ended 31 December 2018 to approximately 44.4% for the nine months ended 31 December 2019. The gross profit also dropped from approximately HK$18.2 million for the nine months ended 31 December 2018 to approximately HK$16.9 million for the nine months ended 31 December 2019. The decrease in gross profit margin and gross profit was mainly due to the decrease in gross profit of handheld devices.

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2019年12月31日止九個月，本集團的已售存貨成本較去年同期增加約2.9%至約14.4百萬港元。毛利率由截至2018年12月31日止九個月約49.0%減少至截至2019年12月31日止九個月約44.4%。毛利亦由截至2018年12月31日止九個月約18.2百萬港元減至截至2019年12月31日止九個月約16.9百萬港元。毛利率及毛利的減少主要由於手提裝置的毛利降低。

Expenses

Staff costs for the nine months ended 31 December 2019 were approximately HK$18.7 million (nine months ended 31 December 2018: approximately HK$17.1 million), representing an increase of approximately HK$1.6 million as compared with that of last year, which was mainly due to the salary increment during the period.

開支

截至2019年12月31日止九個月，員工成本約為18.7百萬港元(截至2018年12月31日止九個月：約17.1百萬港元)，較去年增加約1.6百萬港元，主要由於期內薪金增加。

Administrative expenses for the nine months ended 31 December 2019 was approximately HK$17.1 million (nine months ended 31 December 2018: approximately HK$15.7 million), representing an increase of approximately HK$1.4 million as compared with the last corresponding period, which was mainly due to the increase in staff costs.

截至2019年12月31日止九個月，行政開支約為17.1百萬港元(截至2018年12月31日止九個月：約15.7百萬港元)，較去年同期增加約1.4百萬港元，主要由於員工成本增加所致。

Loss for the Period

The Group incurred a net loss of approximately HK$4.6 million for the nine months ended 31 December 2019, as compared with a net loss of approximately HK$2.2 million for the nine months ended 31 December 2018. The increase in net loss was mainly due to (i) the increase in staff costs; and (ii) the drop in gross profit margin.

期內虧損

截至2019年12月31日止九個月，本集團產生淨虧損約4.6百萬港元，而截至2018年12月31日止九個月的淨虧損為約2.2百萬港元。淨虧損增加乃主要由於(i)員工成本增加；及(ii)毛利率下跌所致。

The Board does not recommend the payment of dividends for the nine months ended 31 December 2019.

董事會不建議就截至2019年12月31日止九個月派付股息。

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.

With the social events in the past few months and the latest spread of coronavirus epidemic in Hong Kong, the Group plans to diversify its business to maintain a healthy portfolio. Leveraging on the experience of the Directors, we consider setting up new business lines including artificial intelligence technology solutions, catering management and trade services.

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以股份發售方式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，作為計劃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。

由於香港過去數月的社會事件及近期肺炎疫情，本集團計劃多元化其業務，維持穩健的組合。憑藉董事的經驗，我們考慮設立包括人工智能科技解決方案、餐飲管理及貿易服務等產業鏈。

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

As at 31 December 2019, 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 share of the Company

Name	Capacity and nature of interest	Number of shares (note 1)	Percentage of the Company's issued share capital
Mr. Yuen Kwok Wai, Tony ("**Mr. Tony Yuen**") (note 2)	Interest of controlled corporation	366,000,000 (L)	45.75%
Ms. Yuen Mei Ling, Pauline ("**Ms. Pauline Yuen**") (note 2)	Interest of controlled corporation	366,000,000 (L)	45.75%

Notes:

1. The letter "L" denotes a long position in the shareholder's interest in the share capital of the Company.
2. 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.

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2019年12月31日，董事及本公司最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例(「**證券及期貨條例**」)第XV部)的股份、相關股份及債權證中，擁有根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括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及淡倉)，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如下：

好倉

本公司普通股

名稱	身份及權益性質	股份數目 (附註1)	佔本公司已發行股本之百分比

附註：

1. 英文字母「L」表示股東於本公司股本的好倉。
2. 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 31 December 2019, 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 ad 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2019年12月31日，概無董事及本公司最高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、相關股份及債權證中，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有關條文彼等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。

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

As at 31 December 2019, 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 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:

於2019年12月31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；或記錄於本公司根據證券及期貨條例第336條須存置的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：

Long positions

Ordinary shares of the Company

好倉

本公司普通股

Name 名稱	Capacity and nature of interest 身份及權益性質	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	100,000,000 (L)	12.5%
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	100,000,000 (L)	12.5%

Notes:

1. The letter "L" denotes a long position in the shareholder's interest in the share capital of the Company.

2. 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.

3. Super Arena directly holds 100,000,000 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.

Save as disclosed above, as at 31 December 2019, 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.

PURCHASES, SALES 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 nine months ended 31 December 2019.

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.

附註：

1. 英文字母「L」表示股東於本公司股本權益的好倉。

2. 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。

3. Super Arena直接持有100,000,000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。

除上文披露者外，於2019年12月31日，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；或記錄於本公司根據證券及期貨條例第336條須存置的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%或以上權益或有關該股本的購股權。

購買、出售或贖回本公司上市證券

本公司或其任何附屬公司截至2019年12月31日止九個月內，概無購買、出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）並無於本公司或本集團任何其他公司的證券擁有任何須根據GEM上市規則第6A.32條須知會本公司的權益（包括購股權或認購有關證券的權利）。

Competing Interests

The Directors confirm that as at 31 December 2019, 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.

競爭權益

董事確認，於2019年12月31日，概無董事、本公司控股股東及彼等各自的聯繫人(定義見GEM上市規則)於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。

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.

遵守董事進行證券交易的必守標準

本公司已採納GEM上市規則第5.48至第5.67條所載交易必守標準(「**交易必守標準**」)，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，自上市起直至本報告日期，彼已遵守交易必守標準。

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 to the GEM Listing Rules (the "**CG Code**") since the Listing and up to the date of this report.

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報告日期已遵守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。

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.

企業管治守則守則條文第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，董事會認為就有效管理及業務發展而言，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守則條文第A.2.1條實屬恰當。

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 and nine months ended 31 December 2019 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, 10 February 2020

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2019年12月31日止三個月及九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，2020年2月10日

於本報告日期，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