

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

CBK Holdings Limited

國茂控股有限公司

(於開曼群島註冊成立的有限公司)

(股份代號：8428)

截至二零二零年十二月三十一日止九個月的 第三季度業績公告

國茂控股有限公司(「本公司」)董事(「董事」)會(「董事會」)宣佈本公司及其附屬公司截至二零二零年十二月三十一日止九個月的未經審核業績。

本公告列載本公司二零二零年度第三季度報告全文，符合聯交所GEM證券上市規則(「GEM上市規則」)中有關第三季度業績初步公告附載資料的相關要求。載有GEM上市規則規定資料的二零二零年度第三季度報告的印刷版本，將於適當時候以GEM上市規則所規定方式寄發予本公司股東。

承董事會命
國茂控股有限公司
主席兼執行董事
周翊

香港，二零二一年二月八日

於本公告日期，主席兼執行董事為周翊先生；執行董事為陳立平先生及徐永得先生；以及獨立非執行董事為陳海權先生、羅裔麟先生、陸軍博先生及王詩迪女士。

本公告乃遵照GEM上市規則而刊載，旨在提供有關本公司之資料；各董事願就本公告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，就其所深知及確信，本公告所載資料在各重要方面均屬準確完整，並無誤導或欺詐成份，且並無遺漏任何其他事項，足以令本公告或其所載任何陳述產生誤導。

本公告將由刊發日期起計最少一連七天載於GEM網站(www.hkgem.com)之「最新上市公司公告」網頁內，亦將會刊載於本公司網站(www.cbk.com.hk)內。

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

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.

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This report, for which the directors (the “Directors”) of CBK Holdings Limited (the “Company” and together with its subsidiaries, the “Group”) 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GEM（分別為「GEM」及「聯交所」）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。

鑒於**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。

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

本報告的資料乃遵照聯交所**GEM**證券上市規則（「**GEM**上市規則」）而刊載，旨在提供有關國茂控股有限公司（「本公司」，及連同其附屬公司統稱「本集團」）的資料。本公司各董事（「董事」）願就本報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，確認就其所深知及確信，本報告所載資料在各重要方面均屬準確及完整，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。

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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive directors

Mr. Chow Yik (*Chairman*)
(appointed on 11 December 2020)

Mr. Chan Lap Ping

Mr. Tsui Wing Tak
(appointed on 11 December 2020)

Mr. Zhang Chi (removed on 16 December 2020)

Ms. Wong Wai Fong
(resigned on 18 December 2020)

Non-executive director

Mr. Wu Jing Xie (resigned on 18 December 2020)

Independent non-executive directors

Mr. Chan Hoi Kuen Matthew

Mr. Law Yui Lun

Mr. Lu Jun Bo

Ms. Wong Syndia D
(appointed on 18 December 2020)

Mr. Chung Wing Yin (resigned on 8 January 2021)

COMPLIANCE OFFICER

Mr. Chow Yik

AUTHORISED REPRESENTATIVES

Mr. Chow Yik

Mr. Chan Yu Chi

COMPANY SECRETARY

Mr. Chan Yu Chi

AUDIT COMMITTEE

Mr. Law Yui Lun (*Chairman*)

Mr. Chan Hoi Kuen Matthew

Ms. Wong Syndia D (appointed on 8 January 2021)

Mr. Chung Wing Yin (resigned on 8 January 2021)

董事會

執行董事

周翊先生 (*主席*)
(於2020年12月11日獲委任)

陳立平先生

徐永得先生
(於2020年12月11日獲委任)

張弛先生 (於2020年12月16日被罷免)

黃惠芳女士
(於2020年12月18日辭任)

非執行董事

吳競嫻先生 (於2020年12月18日辭任)

獨立非執行董事

陳海權先生

羅裔麟先生

陸軍博先生

王詩迪女士
(於2020年12月18日獲委任)

鍾永賢先生 (於2021年1月8日辭任)

合規主任

周翊先生

授權代表

周翊先生

陳如子先生

公司秘書

陳如子先生

審核委員會

羅裔麟先生 (*主席*)

陳海權先生

王詩迪女士 (於2021年1月8日獲委任)

鍾永賢先生 (於2021年1月8日辭任)

Corporate Information

公司資料

REMUNERATION COMMITTEE

Ms. Wong Syndia D (*Chairman*)
(appointed on 8 January 2021)
Mr. Chow Yik (appointed on 18 December 2020)
Mr. Chan Hoi Kuen Matthew
Mr. Law Yui Lun
Ms. Wong Wai Fong
(resigned on 18 December 2020)
Mr. Chung Wing Yin (resigned on 8 January 2021)

NOMINATION COMMITTEE

Mr. Chan Hoi Kuen Matthew (*Chairman*)
Ms. Wong Syndia D (appointed on 8 January 2021)
Mr. Chow Yik (appointed on 18 December 2020)
Mr. Law Yui Lun
Ms. Wong Wai Fong
(resigned on 18 December 2020)
Mr. Chung Wing Yin (resigned on 8 January 2021)

LEGAL COMPLIANCE COMMITTEE

Mr. Chow Yik (*Chairman*)
(appointed on 18 December 2020)
Mr. Chan Hoi Kuen Matthew
Mr. Chan Yu Chi
Mr. Law Yui Lun
Ms. Wong Syndia D
(appointed on 8 January 2021)
Ms. Wong Wai Fong
(resigned on 18 December 2020)
Mr. Chung Wing Yin (resigned on 8 January 2021)

AUDITORS

HLB Hodgson Impey Cheng Limited
Certified Public Accountants

PRINCIPAL BANKS

Fubon Bank (Hong Kong) Limited
DBS Bank (Hong Kong) Limited

薪酬委員會

王詩迪女士 (*主席*)
(於 2021 年 1 月 8 日獲委任)
周翊先生 (於 2020 年 12 月 18 日獲委任)
陳海權先生
羅裔麟先生
黃惠芳女士
(於 2020 年 12 月 18 日辭任)
鍾永賢先生 (於 2021 年 1 月 8 日辭任)

提名委員會

陳海權先生 (*主席*)
王詩迪女士 (於 2021 年 1 月 8 日獲委任)
周翊先生 (於 2020 年 12 月 18 日獲委任)
羅裔麟先生
黃惠芳女士
(於 2020 年 12 月 18 日辭任)
鍾永賢先生 (於 2021 年 1 月 8 日辭任)

法律合規委員會

周翊先生 (*主席*)
(於 2020 年 12 月 18 日獲委任)
陳海權先生
陳如子先生
羅裔麟先生
王詩迪女士
(於 2021 年 1 月 8 日獲委任)
黃惠芳女士
(於 2020 年 12 月 18 日辭任)
鍾永賢先生 (於 2021 年 1 月 8 日辭任)

核數師

國衛會計師事務所有限公司
執業會計師

主要往來銀行

富邦銀行 (香港) 有限公司
星展銀行 (香港) 有限公司

Corporate Information

公司資料

REGISTERED OFFICE

Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman
KY1-1111
Cayman Islands

註冊辦事處

Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman
KY1-1111
Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 1501, 15/F
Vanta Industrial Centre
21–33 Tai Lin Pai Road
Kwai Chung
New Territories
Hong Kong

總部及香港主要營業地點

香港
新界
葵涌
大連排道21–33號
宏達工業中心
15樓1501室

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Union Registrars Limited
Suites 3301–04, 33/F
Two Chinachem Exchange Square
338 King's Road
North Point
Hong Kong

香港股份過戶及登記分處

聯合證券登記有限公司
香港
北角
英皇道338號
華懋交易廣場2期
33樓3301–04室

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

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

主要股份過戶及登記處

Conyers Trust Company (Cayman)
Limited
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P.O. Box 2681
Grand Cayman
KY1-1111
Cayman Islands

COMPANY WEBSITE

www.cbk.com.hk

公司網頁

www.cbk.com.hk

STOCK CODE

8428

股份代號

8428

Financial Highlights (Unaudited)

財務摘要 (未經審核)

The board of directors (the “Board”) of the Company hereby announces the unaudited condensed consolidated third quarterly results of the Group for the nine months ended 31 December 2020, together with the unaudited comparative figures for the corresponding period of 2019. Unless otherwise specified, terms used herein shall have the same meanings as those defined in the prospectus of the Company dated 27 January 2017 (the “Prospectus”).

The Group recorded revenue of approximately HK\$7.7 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$40.1 million).

The Group recorded gross profit of approximately HK\$3.0 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$22.5 million).

Loss attributable to owners of our Company was approximately HK\$4.6 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$13.0 million).

Basic and diluted loss per share was approximately 0.38 HK cents for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately 1.09 HK cents).

The Board does not recommend the payment of any dividend for the nine months ended 31 December 2020.

本公司董事會(「董事會」)謹此宣佈本集團截至2020年12月31日止九個月的未經審核簡明綜合第三季度業績，連同2019年同期的未經審核比較數字。除另有指明外，本報告所用詞彙與本公司於2017年1月27日刊發的招股章程(「招股章程」)所界定者具有相同涵義。

本集團於截至2020年12月31日止九個月錄得收益約7.7百萬港元(截至2019年12月31日止九個月：約40.1百萬港元)。

本集團於截至2020年12月31日止九個月錄得毛利約3.0百萬港元(截至2019年12月31日止九個月：約22.5百萬港元)。

截至2020年12月31日止九個月，本公司擁有人應佔虧損約為4.6百萬港元(截至2019年12月31日止九個月：約13.0百萬港元)。

截至2020年12月31日止九個月，每股基本及攤薄虧損約為0.38港仙(截至2019年12月31日止九個月：約1.09港仙)。

董事會不建議就截至2020年12月31日止九個月派付任何股息。

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 nine months ended 31 December 2020 截至2020年12月31日止九個月

			For the three months ended		For the nine months ended	
			31 December		31 December	
			截至12月31日止三個月		截至12月31日止九個月	
			2020	2019	2020	2019
			2020年	2019年	2020年	2019年
Notes			HK\$'000	HK\$'000	HK\$'000	HK\$'000
附註			千港元	千港元	千港元	千港元
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
			(未經審核)	(未經審核)	(未經審核)	(未經審核)
Revenue	收益	3	4,149	10,065	7,747	40,075
Cost of inventories sold	已售存貨成本		(2,557)	(4,535)	(4,707)	(17,615)
Gross profit	毛利		1,592	5,530	3,040	22,460
Other revenue and other income	其他收益及其他收入	4	1,527	387	7,029	1,567
Staff costs	員工成本		(2,295)	(3,358)	(5,211)	(12,949)
Depreciation	折舊		(1,382)	(3,987)	(3,792)	(12,645)
Property rentals and related expenses	物業租金及相關開支		(124)	(437)	(302)	(1,446)
Fuel and utility expenses	燃料及公用設施開支		(137)	(426)	(431)	(1,786)
Administrative expenses	行政開支		(1,894)	(2,033)	(4,505)	(7,288)
Finance costs	融資成本		(136)	(336)	(391)	(947)
Loss before tax	除稅前虧損	5	(2,849)	(4,660)	(4,563)	(13,034)
Income tax expense	所得稅開支	6	-	-	-	-
Loss and total comprehensive loss for the period attributable to owners of the Company	本公司擁有人應佔期內虧損及全面虧損總額		(2,849)	(4,660)	(4,563)	(13,034)
Loss per share	每股虧損					
Basic and diluted (HK cents)	基本及攤薄(港仙)	8	(0.24)	(0.39)	(0.38)	(1.09)
Attributable to:	以下各項應佔：					
Owners of the Company	本公司擁有人		(2,849)	(4,660)	(4,168)	(13,034)
Non-controlling interests	非控股權益		-	-	(395)	-
			(2,849)	(4,660)	(4,563)	(13,034)

Unaudited Condensed Consolidated Statement of Changes in Equity

未經審核簡明綜合權益變動表

For the nine months ended 31 December 2020 截至2020年12月31日止九個月

		Attributable to owners of the Company 本公司擁有人應佔				Non-controlling interests		Total equity
		Share capital	Share premium	Merger reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	合併儲備	累計虧損	總計	非控股權益	權益總額
		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
				(note a) (附註 a)				
At 1 April 2019 (audited)	於2019年4月1日 (經審核)	12,000	56,198	591	(8,342)	60,447	-	60,447
Loss and total comprehensive loss for the period	期內虧損及全面虧損總額	-	-	-	(13,034)	(13,034)	-	(13,034)
At 31 December 2019 (unaudited)	於2019年12月31日 (未經審核)	12,000	56,198	591	(21,376)	47,413	-	47,413
At 1 April 2020 (audited)	於2020年4月1日 (經審核)	12,000	56,198	591	(41,225)	27,564	-	27,564
Loss and total comprehensive loss for the period	期內虧損及全面虧損總額	-	-	-	(4,168)	(4,168)	(395)	(4,563)
At 31 December 2020 (unaudited)	於2020年12月31日 (未經審核)	12,000	56,198	591	(45,393)	23,396	(395)	23,001

Note:

附註：

- (a) The merger reserve represented the difference between the nominal value of the share capital of the subsidiaries acquired as a result of the reorganisation (the "Reorganisation") as fully explained in the paragraph headed "Reorganisation" in the section headed "History and Development" of the Prospectus and the nominal value of the share capital of the Company issued in exchange thereof.
- (a) 合併儲備指因招股章程「歷史及發展」一節「重組」一段全面闡述的重組(「重組」)所收購附屬公司的股本面值與本公司為交換該等股本而發行的股本面值之間的差額。

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 on 8 September 2016 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The address of the Company's registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The principal place of business of the Company is Room 1501, 15/F., Vanta Industrial Centre, 21-33 Tai Lin Pai Road, Kwai Chung, New Territories, Hong Kong.

The Company's shares were listed on GEM of the Stock Exchange on 15 February 2017 (the "Listing Date").

The principal activity of the Company is investment holding. The principal activity of the Group is the provision of catering services in Hong Kong.

The unaudited condensed consolidated financial statements are presented in Hong Kong dollar ("HK\$") which is the same as the functional currency of the Company, and all values are rounded to the nearest thousands (HK\$'000), unless otherwise stated.

1. 一般資料

本公司於2016年9月8日根據開曼群島法例第22章公司法(1961年法例三，經綜合及修訂)在開曼群島註冊成立為獲豁免有限公司。本公司的註冊辦事處地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司的主要營業地點為香港新界葵涌大連排道21-33號宏達工業中心15樓1501室。

本公司股份於2017年2月15日(「上市日期」)於聯交所GEM上市。

本公司的主要業務為投資控股。本集團的主要業務為於香港提供餐飲服務。

除另有說明者外，未經審核簡明綜合財務報表以港元(「港元」)呈列，與本公司的功能貨幣相同，所有數值均四捨五入至最接近的千元(千港元)。

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 AND PRINCIPAL ACCOUNTING POLICIES

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis.

The accounting policies and methods of computation used in the unaudited condensed consolidated financial statements for the nine months ended 31 December 2020 are the same as those followed in the preparation of the financial statements for the year ended 31 March 2020.

2. 編製基準及主要會計政策

未經審核簡明綜合財務報表乃按歷史成本基準編製。

截至2020年12月31日止九個月的未經審核簡明綜合財務報表所採用的會計政策及計算方法與編製截至2020年3月31日止年度的財務報表所採用的會計政策及計算方法相同。

3. REVENUE

3. 收益

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2020	2019	2020	2019
		2020年	2019年	2020年	2019年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Restaurants operations	食肆營運	4,149	10,065	7,747	40,075

The Group's revenue is recognised at a point in time.

本集團的收益於某一個時間點確認。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

4. OTHER REVENUE AND OTHER INCOME 4. 其他收益及其他收入

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2020	2019	2020	2019
		2020年	2019年	2020年	2019年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Government and other subsidies	政府及其他補貼	890	-	2,300	-
Gain on lease modification	租賃修訂收益	332	-	4,228	-
Promotion income	推廣收入	-	-	-	450
Tips income	小費收入	-	3	-	25
Bank interest income	銀行利息收入	-	158	82	325
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	-	-	6	500
Others	其他	305	226	613	267
		1,527	387	7,029	1,567

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

5. LOSS BEFORE TAX

Loss before tax is arrived at after charging:

5. 除稅前虧損

除稅前虧損乃經扣除以下各項後達致：

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2020	2019	2020	2019
		2020年	2019年	2020年	2019年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Cost of inventories sold	已售存貨成本	2,557	4,535	4,707	17,615
Depreciation of property, plant and equipment	物業、廠房及設備折舊	134	819	501	2,696
Depreciation of right-of-use assets	使用權資產折舊	1,248	3,168	3,291	9,949
Employee benefit expenses (including directors' and chief executive's remuneration):	僱員福利開支 (包括董事及行政總裁酬金):				
— Salaries and allowances	— 薪金及津貼	2,170	3,212	4,889	12,435
— Staff benefits	— 員工福利	66	31	138	85
— Retirement benefit scheme contributions	— 退休福利計劃供款	59	115	184	429
		2,295	3,358	5,211	12,949

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

6. INCOME TAX EXPENSE

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%.

The directors considered the amount involved upon implementation of the two-tiered profits tax rates regime as insignificant to the consolidated financial statements. Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit for both periods.

No provision for Hong Kong Profits Tax has been made for the current period as the Group has no assessable profits arising in Hong Kong (nine months ended 31 December 2019: nil).

7. DIVIDEND

The Board does not recommend the payment of dividend for the nine months ended 31 December 2020 (nine months ended 31 December 2019: nil).

6. 所得稅開支

於2018年3月21日，香港立法會通過《二零一七年稅務(修訂)(第7號)條例草案》(「該條例草案」)，引入利得稅兩級制。該條例草案於2018年3月28日經簽署生效，並於翌日在憲報刊登。根據利得稅兩級制，合資格集團實體將按8.25%的稅率就首2百萬港元溢利繳納稅項，並將按16.5%的稅率繳納2百萬港元以上溢利的稅項。不符合利得稅兩級制資格的集團實體溢利將繼續按16.5%的統一稅率繳納稅項。

董事認為實施兩級制利得稅率所涉及的金額對綜合財務報表而言並不重大。於兩段期間，香港利得稅乃按照估計應課稅溢利之16.5%計算。

在本期間，由於本集團並無於香港產生應課稅溢利，故並無作出香港利得稅撥備(截至2019年12月31日止九個月：無)。

7. 股息

董事會不建議就截至2020年12月31日止九個月派付任何股息(截至2019年12月31日止九個月：無)。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

8. LOSS PER SHARE

8. 每股虧損

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2020	2019	2020	2019
		2020年	2019年	2020年	2019年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Loss for the purpose of calculating basic and diluted loss per share	用於計算每股基本及攤薄虧損之虧損	(2,849)	(4,660)	(4,563)	(13,034)

		As at 31 December 於12月31日	
		2020	2019
		2020年	2019年
		'000	'000
		千股	千股
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share	用於計算每股基本及攤薄虧損之加權平均普通股數目	1,200,000	1,200,000

Diluted loss per share were same as the basic loss per share as there were no potential dilutive ordinary shares in issue.

由於概無潛在攤薄已發行普通股，故每股攤薄虧損與每股基本虧損相同。

Management Discussion and Analysis

管理層討論與分析

BUSINESS REVIEW

In view of affected economy and consumption sentiment under the China-United States trade war since 2018, the Group underwent a series of business consolidation where our restaurants located at Kwai Chung (“CKC”) and Prince Edward (“CPE”) were closed in May 2019 to minimise the operating losses to protect the interests of shareholders.

The social unrest in Hong Kong since June 2019 and the coronavirus (COVID-19) pandemic (the “pandemic”) since January 2020 further affected the weakened economy. In March 2020, the Group decided to close down the restaurants located at Tsim Sha Tsui (“CTST”), Jordan (“CJD”) and Tuen Mun (“CTM”) to minimise the operating costs as it was foreseeable that the economy cannot be recovered in a short period of time.

As at the date of this report, the fourth wave of the pandemic is still affecting the business environment in Hong Kong. The social distancing measures implemented by the Hong Kong Government are still in place and continues to affect the business performance of the Group’s restaurants. After reviewing the performance of the restaurant located at Tai Po (“CTP”), the Company decided to close down CTP in November 2020 to minimise the loss.

As at the date of this report, the Group is operating a restaurant under our new brand “Fun Fun Fun” located at Tai Wai (“CTW”) in Hong Kong and a new Korean restaurant which commence business in mid December 2020.

業務回顧

因應自2018年起的中美貿易戰影響經濟及消費意慾，本集團已進行一系列業務整合，於2019年5月關閉位於葵涌（「葵涌分店」）及太子（「太子分店」）的餐廳，減少營運虧損以保障股東利益。

自2019年6月以來的香港社會動盪及2020年1月以來的新型冠狀病毒疫情（「疫情」）進一步影響已經疲弱的經濟。由於可預見經濟在短期內無法復甦，故本集團於2020年3月決定關閉位於尖沙咀（「尖沙咀分店」）、佐敦（「佐敦分店」）及屯門（「屯門分店」）的餐廳，以減省營運成本。

於本報告日期，第四波疫情仍然影響香港營商環境。香港政府仍然實施社交距離措施，繼續影響本集團餐廳業務表現。本公司審視位於大埔的餐廳（「大埔分店」）的表現後，於2020年11月決定關閉大埔分店，以盡量降低虧損。

於本報告日期，本集團於香港經營一間我們新品牌「漁品酸菜魚火鍋放題」位於大圍的餐廳（「大圍分店」）及一間新韓式餐廳，而此新餐廳於2020年12月中旬開業。

Management Discussion and Analysis

管理層討論與分析

FINANCIAL REVIEW

Revenue

Our revenue for the nine months ended 31 December 2020 decreased by approximately HK\$32.4 million to approximately HK\$7.7 million (nine months ended 31 December 2019: approximately HK\$40.1 million). The decrease in revenue was mainly due to (i) the pandemic in Hong Kong since January 2020 where people traffic decreased and the number of customers visiting our restaurants declined significantly under the social distancing measures implemented by the Hong Kong Government; and (ii) the closures of CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020.

Cost of inventories sold

Our cost of inventories sold for the nine months ended 31 December 2020 decreased by approximately HK\$12.9 million to approximately HK\$4.7 million (nine months ended 31 December 2019: approximately HK\$17.6 million), which was mainly due to (i) the decrease in food consumption where the number of customers visiting our restaurants decreased under the pandemic in Hong Kong since January 2020; and (ii) CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020.

Our cost of inventories sold as a percentage of revenue increased by approximately 1.0% to approximately 60.8% (2019: approximately 59.8%) was mainly due to the increase in the cost of food ingredients.

財務回顧

收益

我們的收益於截至2020年12月31日止九個月減少約32.4百萬港元至約7.7百萬港元(截至2019年12月31日止九個月:約40.1百萬港元)。收益下降主要由於(i)自2020年1月起香港發生疫情,香港政府實施社交距離措施,致使人流減少,以及光臨餐廳的客戶數目大幅下跌;及(ii)葵涌分店及太子分店於2019年5月結業,尖沙咀分店、佐敦分店及屯門分店於2020年3月結業,以及大埔分店於2020年11月結業所致。

已售存貨成本

已售存貨成本於截至2020年12月31日止九個月減少約12.9百萬港元至約4.7百萬港元(截至2019年12月31日止九個月:約17.6百萬港元),主要由於(i)自2020年1月起香港發生疫情,光臨餐廳的客戶數目減少,致令食材消耗減少;及(ii)葵涌分店及太子分店於2019年5月結業,尖沙咀分店、佐敦分店及屯門分店於2020年3月結業,以及大埔分店於2020年11月結業所致。

已售存貨成本佔收益百分比增加約1.0%至約60.8%(2019年:約59.8%),主要由於食材成本增加所致。

Management Discussion and Analysis

管理層討論與分析

FINANCIAL REVIEW (Continued)

Gross profit and gross profit margin

Our gross profit for the nine months ended 31 December 2020 decreased by approximately HK\$19.5 million to approximately HK\$3.0 million (nine months ended 31 December 2019: approximately HK\$22.5 million) and our gross profit margin for the nine months ended 31 December 2020 decreased by approximately 16.8% to approximately 39.2% (nine months ended 31 December 2019: approximately 56.0%). The decrease in gross profit and gross profit margin was mainly due to the decrease in revenue and the increase in cost of food ingredients as mentioned above.

Other revenue and other income

Our other revenue and other income increased by approximately HK\$5.4 million to approximately HK\$7.0 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$1.6 million), which was primarily due to the receipt of government and other subsidies amounted to approximately HK\$2.3 million and the gain on lease modification of CTP.

Staff costs

Our staff costs decreased by approximately HK\$7.7 million to approximately HK\$5.2 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$12.9 million). The decrease was mainly due to the closures of CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020, where fewer staff were employed.

財務回顧(續)

毛利及毛利率

截至2020年12月31日止九個月之毛利減少約19.5百萬港元至約3.0百萬港元(截至2019年12月31日止九個月:約22.5百萬港元),而截至2020年12月31日止九個月之毛利率下跌約16.8%至約39.2%(截至2019年12月31日止九個月:約56.0%)。毛利及毛利率減少主要由於如上文所述收益減少以及食材成本增加所致。

其他收益及其他收入

其他收益及其他收入於截至2020年12月31日止九個月增加約5.4百萬港元至約7.0百萬港元(截至2019年12月31日止九個月:約1.6百萬港元),主要歸因於收取政府及其他補貼約2.3百萬港元及大埔分店之租賃修訂收益。

員工成本

我們的員工成本於截至2020年12月31日止九個月減少約7.7百萬港元至約5.2百萬港元(截至2019年12月31日止九個月:約12.9百萬港元)。減少主要由於葵涌分店及太子分店於2019年5月結業,尖沙咀分店、佐敦分店及屯門分店於2020年3月結業,以及大埔分店於2020年11月結業,而該等分店均聘用少量員工所致。

Management Discussion and Analysis

管理層討論與分析

FINANCIAL REVIEW (Continued)

Depreciation of property, plant and equipment

Our depreciation of property, plant and equipment decreased by approximately HK\$2.2 million to approximately HK\$0.5 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$2.7 million), which was mainly due to the closures of CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020.

Property rentals and related expenses

Our property rentals and related expenses decreased by approximately HK\$1.1 million to approximately HK\$0.3 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$1.4 million), which was mainly due to the closures of CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020.

Fuel and utility expenses

Our fuel and utility expenses decreased by approximately HK\$1.4 million to approximately HK\$0.4 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$1.8 million), which was mainly due to the closures of CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020.

財務回顧(續)

物業、廠房及設備折舊

我們的物業、廠房及設備折舊於截至2020年12月31日止九個月減少約2.2百萬港元至約0.5百萬港元(截至2019年12月31日止九個月:約2.7百萬港元),主要由於葵涌分店及太子分店於2019年5月結業,尖沙咀分店、佐敦分店及屯門分店於2020年3月結業,以及大埔分店於2020年11月結業所致。

物業租金及相關開支

我們的物業租金及相關開支於截至2020年12月31日止九個月減少約1.1百萬港元至約0.3百萬港元(截至2019年12月31日止九個月:約1.4百萬港元),主要由於葵涌分店及太子分店於2019年5月結業,尖沙咀分店、佐敦分店及屯門分店於2020年3月結業,以及大埔分店於2020年11月結業所致。

燃料及公用設施開支

我們的燃料及公用設施開支於截至2020年12月31日止九個月減少約1.4百萬港元至約0.4百萬港元(截至2019年12月31日止九個月:約1.8百萬港元),主要由於葵涌分店及太子分店於2019年5月結業,尖沙咀分店、佐敦分店及屯門分店於2020年3月結業,以及大埔分店於2020年11月結業所致。

Management Discussion and Analysis

管理層討論與分析

FINANCIAL REVIEW (Continued)

Administrative expenses

Our administrative expenses decreased by approximately HK\$2.8 million to approximately HK\$4.5 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$7.3 million). The decrease was mainly due to the closures of CKC and CPE in May 2019, CTST, CJD and CTM in March 2020, and CTP in November 2020.

Loss and total comprehensive loss for the period attributable to owners of our Company

As a result of the cumulative effect of the above factors, the Group had loss and total comprehensive loss for the period attributable to owners of our Company of approximately HK\$4.6 million for the nine months ended 31 December 2020 (nine months ended 31 December 2019: approximately HK\$13.0 million). The loss and total comprehensive loss attributable to owners of our Company for the nine months ended 31 December 2020 was primarily attributable to the decrease in revenue as discussed above.

FOREIGN CURRENCY EXPOSURE

Most of the transactions of the Group are denominated in Hong Kong dollars and the Group is not exposed to significant foreign exchange exposure.

CAPITAL COMMITMENTS

As at 31 December 2020, the Group did not have any material capital commitments.

財務回顧(續)

行政開支

我們的行政開支於截至2020年12月31日止九個月減少約2.8百萬港元至約4.5百萬港元(截至2019年12月31日止九個月：約7.3百萬港元)。減少主要由於葵涌分店及太子分店於2019年5月結業，尖沙咀分店、佐敦分店及屯門分店於2020年3月結業，以及大埔分店於2020年11月結業所致。

本公司擁有人應佔期內虧損及全面虧損總額

由於上述因素的累計影響，本集團於截至2020年12月31日止九個月錄得本公司擁有人應佔期內虧損及全面虧損總額約4.6百萬港元(截至2019年12月31日止九個月：約13.0百萬港元)。截至2020年12月31日止九個月本公司擁有人應佔虧損及全面虧損總額乃主要由於收益如上述討論減少所致。

外幣風險

本集團大部分交易以港元計值，而且本集團並無面臨重大外匯風險。

資本承擔

於2020年12月31日，本集團並無任何重大資本承擔。

Management Discussion and Analysis

管理層討論與分析

CONTINGENT LIABILITIES

As at 31 December 2020, the Group did not have any material contingent liabilities.

PLEDGE OF ASSETS

As at 31 December 2020, the Group did not have any mortgage or charge over its assets.

EVENTS AFTER THE REPORTING PERIOD

On 5 January 2021, the Company and Orient Securities Limited (“the Placing Agent”) entered into a placing agreement pursuant to which the Company proposes to offer for subscription and the Placing Agent has agreed, as agent of the Company, to procure not less than six places on a best effort basis to subscribe for up to 240,000,000 placing shares at a price of HK\$0.029 per placing share.

On 27 January 2021, the conditions of the placing agreement have been fulfilled and the completion took place. The Company received net proceeds from the Placing, after deducting placing commission and other fees and expenses, of approximately HK\$6.8 million. The Company intends to use the net proceeds for the general working capital of the Group.

或然負債

於2020年12月31日，本集團並無任何重大或然負債。

資產抵押

於2020年12月31日，本集團並無將其資產作任何按揭或抵押。

報告期後事項

於2021年1月5日，本公司與東方滙財證券有限公司（「配售代理」）訂立配售協議，據此，本公司擬提呈以供認購，而配售代理已同意（作為本公司的代理）按竭誠盡力基準促使不少於六名承配人按每股配售股份0.029港元的價格認購最多240,000,000股配售股份。

於2021年1月27日，配售協議的條件已獲達成並落實完成。本公司已自配售事項收取所得款項淨額（經扣除配售佣金以及其他費用及開支後）約6.8百萬港元。本公司擬將所得款項淨額用於本集團一般營運資金。

Other Information

其他資料

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 the date of this report, the interests and short positions of the Directors and the 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 (the "SFO") which were required: (a) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests and short positions in which they are taken or deemed to have under such provisions of the SFO); or (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein (the "Register"), or (c) pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by Directors to be notified to the Company and the Stock Exchange were as follows:

董事及主要行政人員於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉

於本報告日期，本公司董事及主要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：(a)須根據證券及期貨條例第XV部第7及8分部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該等條文被當作或視為擁有的任何權益及淡倉）；或(b)須根據證券及期貨條例第352條記存於該條所指的登記冊（「登記冊」）的權益及淡倉；或(c)根據GEM上市規則第5.46至5.67條有關董事進行證券交易的規定須知會本公司及聯交所的權益及淡倉如下：

Name of Director	Name of associated corporation	Capacity/nature of interest	Number of shares held/interested	Percentage of interest (approximate)
董事姓名	相聯法團名稱	身分／權益性質	權益的股份數目	權益百分比（概約）

Mr. Chan Lap Ping (Note) 陳立平先生(附註)	Sure Wonder 定妙	Family interest 家族權益	18	1.8%
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Note: Mr. Chan Lap Ping, our executive director, is the spouse of Ms. Yang Dongxiang ("Ms. Yang") and is deemed to be interested in the shares of Sure Wonder held by Ms. Yang under the SFO.

附註：執行董事陳立平先生為楊東香女士（「楊女士」）的配偶，根據證券及期貨條例被視為於楊女士持有的定妙股份中擁有權益。

Other Information 其他資料

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

Save as disclosed above, as at the date of this report, none of the Directors and the chief executive of the Company 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 would have 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 are 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, or were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors to be notified to the Company and the Stock Exchange.

董事及主要行政人員於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉(續)

除上文所披露者外，於本報告日期，概無本公司董事及主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的任何股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的任何權益或淡倉(包括根據證券及期貨條例的該等條文被當作或視作擁有的權益及淡倉)或根據證券及期貨條例第352條須登記於登記冊的權益或淡倉或根據GEM上市規則第5.46至5.67條有關董事進行證券交易的規定須知會本公司及聯交所的權益或淡倉。

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INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

(Continued)

Interests and short positions of substantial shareholders and other persons in the shares, underlying shares and debentures of the Company and its associated corporations

So far as the Directors are aware of, as at the date of this report, the following persons/entities other than a Director or the chief executive of the Company had interests or short positions in the shares and 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 of the Company required to be kept under section 336 of the SFO (the "Substantial Shareholders' Register"), or who were directly or indirectly interested in 5% or more of the issued voting shares of the Company:

Long positions in the ordinary shares of the Company

主要股東及其他人士於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉(續)

主要股東及其他人士於本公司及其相聯法團的股份、相關股份及債權證中的權益及淡倉

據董事所知，於本報告日期，以下人士／實體(本公司董事或主要行政人員除外)於股份及相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司披露的權益或淡倉，或記錄於根據證券及期貨條例第336條須存置的本公司登記冊(「主要股東登記冊」)的權益或淡倉，或直接或間接擁有本公司具表決權已發行股份5%或以上權益：

於本公司普通股的好倉

Name	Capacity/nature of interest	Number of shares held/ interested	Percentage of interest
名稱	身分／權益性質	持有的／擁有的權益的股份數目	權益百分比
Sure Wonder (Note) 定妙(附註)	Beneficial owner 實益擁有人	393,206,400	27.31%

Note: Sure Wonder, which holds 393,206,400 Shares, is owned as to 83.4% by Ms. Wong Wai Fong, 9.3% by Mr. Kwok Yiu Chung, 5.5% by Mr. Hui Chung Wah and 1.8% by Ms. Yang. As Ms. Wong is entitled to exercise more than one-third of the voting power at general meetings of Sure Wonder, Ms. Wong is taken to be interested in the 393,206,400 Shares in which Sure Wonder is interested under the SFO.

附註：定妙持有393,206,400股股份，由黃惠芳女士、郭耀松先生、許春華先生及楊女士分別擁有83.4%、9.3%、5.5%及1.8%。由於黃女士有權於定妙的股東大會上行使多於三分之一投票權，故根據證券及期貨條例黃女士被視為於定妙擁有權益的393,206,400股股份中擁有權益。

Other Information 其他資料

So far as the Directors are aware of, save as disclosed above, as at the date of this report, the Directors were not aware of any other persons who/entities which were directly or indirectly interested in 5% or more of the issued voting shares of the Company, and had any interest or short position: (i) in the shares or underlying shares that would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO; or (ii) which would be recorded in the Substantial Shareholders' Register required to be kept under section 336 of the SFO.

Save as disclosed above, as at the date of this report, the Directors were not aware of any persons who had any interest or short position in the shares or underlying shares that would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which would be recorded in the Substantial Shareholders' Register required to be kept under section 336 of the SFO.

據董事所知，除上文披露者外，於本報告日期，董事並不知悉任何其他人士／實體直接或間接擁有本公司具表決權已發行股份5%或以上權益；及於股份或相關股份中擁有任何(i)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(ii)記錄於根據證券及期貨條例第336條須存置的主要股東登記冊的權益或淡倉。

除上文披露者外，於本報告日期，董事並不知悉任何人士於股份或相關股份中擁有任何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根據證券及期貨條例第336條須存置的主要股東登記冊的權益或淡倉。

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COMPETING BUSINESS

None of the Directors or the controlling shareholders of the Company or any of their respective close associates (as defined in the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”)) had an interest in any business which competes or is likely to compete, either directly or indirectly, with the businesses of the Group or any other conflicts of interest which any such person has or may have with the Group during the nine months ended 31 December 2020.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

The issued shares of the Company were listed on GEM of the Stock Exchange on the Listing Date. Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any listed securities of the Company after the Listing Date and up to 31 December 2020.

CORPORATE GOVERNANCE CODE

For the nine months ended 31 December 2020, the Directors consider that the Company has complied with the code provisions set out in the Corporate Governance Code (the “CG Code”) as set out in Appendix 15 to the GEM Listing Rules.

競爭業務

本公司董事或控股股東或任何彼等各自之緊密聯繫人(定義見聯交所GEM證券上市規則(「GEM上市規則」))於截至2020年12月31日止九個月概無直接或間接於對本集團業務構成或可能構成競爭之任何業務中擁有權益，而任何該等人士與本集團之間亦不存在或可能存在任何其他利益衝突。

購入、出售或贖回上市證券

本公司已發行股份已於上市日期在聯交所GEM上市。於上市日期後至2020年12月31日，本公司及其任何附屬公司均無購入、出售或贖回任何本公司上市證券。

企業管治守則

截至2020年12月31日止九個月，董事認為本公司已遵守載於GEM上市規則附錄15的企業管治守則(「企業管治守則」)所載守則條文。

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DIRECTORS' SECURITIES TRANSACTIONS

The Company 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 the Directors have complied with such required standard of dealings and the Company's code of conduct regarding Directors' securities transactions for the nine months ended 31 December 2020.

SHARE OPTION SCHEME

The share option scheme of the Company (the "Scheme") has been adopted by the resolutions in writing of all the shareholders passed on 20 January 2017. The terms of the Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules.

No share option has been granted since the adoption of the Scheme and there was no share option outstanding as at 31 December 2020.

AUDIT COMMITTEE

The audit committee of the Company (the "Audit Committee") was established on 20 January 2017 with written terms of reference in compliance with Rules 5.28 and 5.29 of the GEM Listing Rules and code provision C.3.3 of the CG Code. 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 process and internal control procedures of the Group.

董事進行證券交易

本公司採納有關董事進行證券交易之行為守則，其條款不遜於GEM上市規則第5.48至5.67條規定所需交易標準。本公司已向所有董事作出特定查詢，確認董事於截至2020年12月31日止九個月一直遵守有關董事進行證券交易所需交易標準及本公司行為守則。

購股權計劃

本公司全體股東於2017年1月20日通過書面決議案採納本公司之購股權計劃(「計劃」)。計劃的條款符合GEM上市規則第23章的條文。

自採納計劃以來概無授出任何購股權，而於2020年12月31日亦無任何尚未行使購股權。

審核委員會

本公司審核委員會(「審核委員會」)於2017年1月20日成立，並根據GEM上市規則第5.28及5.29條以及企業管治守則的守則條文第C.3.3條制定書面職權範圍。審核委員會之主要職責為審閱本公司草擬之全年、中期及季度財務報告及賬目，並就此向董事會提供建議及意見。審核委員會亦負責審閱及監督本集團之財務申報程序及內部監控程序。

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AUDIT COMMITTEE (Continued)

The Audit Committee currently consists of three independent non-executive Directors namely Mr. Chan Hoi Kuen Matthew, Mr. Law Yui Lun and Ms. Wong Syndia D. The chairman of the Audit Committee is Mr. Law Yui Lun, who has appropriate professional qualifications and experience in accounting matters.

The Audit Committee has reviewed the unaudited consolidated financial statements of the Group for the nine months ended 31 December 2020 and is of the view that such results complied with the applicable accounting standards, the requirements under the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures have been made.

By order of the Board

CBK Holdings Limited
CHOW Yik
Chairman and Executive Director

Hong Kong, 8 February 2021

審核委員會 (續)

審核委員會現時由三名獨立非執行董事組成，即陳海權先生、羅裔麟先生及王詩迪女士。審核委員會主席為羅裔麟先生，彼於會計事宜方面擁有適當專業資格及經驗。

審核委員會已審閱本集團截至2020年12月31日止九個月的未經審核綜合財務報表，認為有關業績已遵守適用會計準則、GEM上市規則項下規定及其他適用法例規定，並已作出充足披露。

承董事會命

國茂控股有限公司
主席兼執行董事
周翊

香港，2021年2月8日

Other Information 其他資料

As at the date of this report, the chairman and the executive Director of the Company is Mr. CHOW Yik, the executive Directors of the Company are Mr. CHAN Lap Ping and Mr. TSUI Wing Tak; and the independent non-executive Directors of the Company are Mr. CHAN Hoi Kuen Matthew, Mr. LAW Yui Lun, Mr. LU Jun Bo and Ms. WONG Syndia D.

This report will remain on the GEM website at www.hkgem.com on the "Latest Listed Company Information" page for at least 7 days from the date of its posting and on the Company's website at www.cbk.com.hk.

於本報告日期，本公司主席兼執行董事為周翊先生；本公司執行董事為陳立平先生及徐永得先生；以及本公司獨立非執行董事為陳海權先生、羅裔麟先生、陸軍博先生及王詩迪女士。

本報告將自其刊發日期起計最少一連七日刊載於GEM網站www.hkgem.com「最新上市公司公告」一頁內，亦將刊載於本公司網站www.cbk.com.hk。