

# CBK Holdings Limited 國茂控股有限公司

*(Incorporated in the Cayman Islands with limited liability)*

*(於開曼群島註冊成立之有限公司)*

Stock Code 股份代號 : 8428

# 2021

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" AND THE "GEM" RESPECTIVELY)**

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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 (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「聯交所」及「GEM」)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。

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本報告的資料乃遵照**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」，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*)  
Mr. Chan Lap Ping  
Mr. Tsui Wing Tak

#### Independent non-executive directors

Mr. Chan Hoi Kuen Matthew  
Mr. Chong Alex Tin Yam  
(appointed on 30 July 2021)  
Mr. Law Yui Lun (resigned on 30 July 2021)  
Mr. Lu Jun Bo (resigned on 27 July 2021)  
Ms. Wong Syndia D

### COMPLIANCE OFFICER

Mr. Chow Yik

### AUTHORISED REPRESENTATIVES

Mr. Chow Yik  
Mr. Chan Yu Chi

### JOINT COMPANY SECRETARIES

Mr. Chan Chiu Hung Alex  
Mr. Chan Yu Chi

### AUDIT COMMITTEE

Mr. Law Yui Lun (*Chairman*)  
(resigned on 30 July 2021)  
Mr. Chong Alex Tin Yam (*Chairman*)  
(appointed on 30 July 2021)  
Mr. Chan Hoi Kuen Matthew  
Ms. Wong Syndia D

### REMUNERATION COMMITTEE

Ms. Wong Syndia D (*Chairman*)  
Mr. Chan Hoi Kuen Matthew  
Mr. Chow Yik  
Mr. Chong Alex Tin Yam  
(appointed on 30 July 2021)  
Mr. Law Yui Lun (resigned on 30 July 2021)

### 董事會

#### 執行董事

周翊先生 (*主席*)  
陳立平先生  
徐永得先生

#### 獨立非執行董事

陳海權先生  
莊天任先生  
(於2021年7月30日獲委任)  
羅裔麟先生 (於2021年7月30日辭任)  
陸軍博先生 (於2021年7月27日辭任)  
王詩迪女士

### 合規主任

周翊先生

### 授權代表

周翊先生  
陳如子先生

### 聯席公司秘書

陳釗洪先生  
陳如子先生

### 審核委員會

羅裔麟先生 (*主席*)  
(於2021年7月30日辭任)  
莊天任先生 (*主席*)  
(於2021年7月30日獲委任)  
陳海權先生  
王詩迪女士

### 薪酬委員會

王詩迪女士 (*主席*)  
陳海權先生  
周翊先生  
莊天任先生  
(於2021年7月30日獲委任)  
羅裔麟先生 (於2021年7月30日辭任)

# Corporate Information

## 公司資料

### NOMINATION COMMITTEE

Mr. Chan Hoi Kuen Matthew (*Chairman*)  
Mr. Chow Yik  
Mr. Chong Alex Tin Yam  
(appointed on 30 July 2021)  
Mr. Law Yui Lun (resigned on 30 July 2021)  
Ms. Wong Syndia D

### LEGAL COMPLIANCE COMMITTEE

Mr. Chow Yik (*Chairman*)  
Mr. Chan Hoi Kuen Matthew  
Mr. Chan Yu Chi  
Mr. Chong Alex Tin Yam  
(appointed on 30 July 2021)  
Mr. Law Yui Lun (resigned on 30 July 2021)  
Ms. Wong Syndia D

### AUDITORS

HLB Hodgson Impey Cheng Limited  
Certified Public Accountants

### PRINCIPAL BANKS

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

### REGISTERED OFFICE

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

### 提名委員會

陳海權先生 (*主席*)  
周翊先生  
莊天任先生  
(於2021年7月30日獲委任)  
羅裔麟先生 (於2021年7月30日辭任)  
王詩迪女士

### 法律合規委員會

周翊先生 (*主席*)  
陳海權先生  
陳如子先生  
莊天任先生  
(於2021年7月30日獲委任)  
羅裔麟先生 (於2021年7月30日辭任)  
王詩迪女士

### 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

### 註冊辦事處

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

### 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

# Corporate Information

## 公司資料

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

### COMPANY WEBSITE

[www.cbk.com.hk](http://www.cbk.com.hk)

### 公司網頁

[www.cbk.com.hk](http://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 announces the unaudited condensed consolidated first quarterly results of the Company and its subsidiaries (the “Group”) for the three months ended 30 June 2021, together with the unaudited comparative figures for the corresponding period of 2020. Unless otherwise specified, terms used herein shall have the same meanings as those defined in the prospectus of the Company dated 27 January 2017 and 6 August 2021.

The Group recorded revenue of approximately HK\$64.2 million for the three months ended 30 June 2021 (three months ended 30 June 2020: approximately HK\$2.1 million).

The Group recorded gross profit of approximately HK\$7.2 million for the three months ended 30 June 2021 (three months ended 30 June 2020: approximately HK\$1.0 million).

Loss attributable to owners of our Company was approximately HK\$1.6 million for the three months ended 30 June 2021 (three months ended 30 June 2020: approximately HK\$2.4 million).

Basic and diluted loss per share was approximately 0.11 HK cents for the three months ended 30 June 2021 (three months ended 30 June 2020: approximately 0.20 HK cents).

The Board does not recommend the payment of any dividend for the three months ended 30 June 2021.

本公司董事會(「董事會」)宣佈本公司及其附屬公司(「本集團」)截至2021年6月30日止三個月的未經審核簡明綜合第一季度業績，連同2020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日及2021年8月6日刊發的章程所界定者具有相同涵義。

本集團於截至2021年6月30日止三個月錄得收益約64.2百萬港元(截至2020年6月30日止三個月：約2.1百萬港元)。

本集團於截至2021年6月30日止三個月錄得毛利約7.2百萬港元(截至2020年6月30日止三個月：約1.0百萬港元)。

截至2021年6月30日止三個月，本公司擁有人應佔虧損約為1.6百萬港元(截至2020年6月30日止三個月：約2.4百萬港元)。

截至2021年6月30日止三個月，每股基本及攤薄虧損約為0.11港仙(截至2020年6月30日止三個月：約0.20港仙)。

董事會不建議就截至2021年6月30日止三個月派付任何股息。

# 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 three months ended 30 June 2021 截至2021年6月30日止三個月

		For the three months ended 30 June 截至6月30日止三個月		
		2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)	
	Notes 附註			
Revenue	收益	3	64,178	2,120
Cost of inventories sold	已售存貨成本		(56,974)	(1,149)
Gross profit	毛利		7,204	971
Other revenue and other income	其他收益及其他收入	5	1,973	494
Staff costs	員工成本		(3,559)	(1,388)
Depreciation	折舊		(1,016)	(1,453)
Property rentals and related expenses	物業租金及相關開支		(259)	(125)
Fuel and utility expenses	燃料及公用設施開支		(256)	(153)
Administrative expenses	行政開支		(3,471)	(567)
Finance cost	融資成本	6	(146)	(163)
<b>Profit/(loss) before tax</b>	<b>除稅前溢利/(虧損)</b>	7	<b>470</b>	<b>(2,384)</b>
Income tax expense	所得稅開支	8	(1,012)	-
<b>Loss for the period</b>	<b>期內虧損</b>		<b>(542)</b>	<b>(2,384)</b>
<b>Other comprehensive income for the period</b>	<b>期內其他全面收益</b>			
Items that may be subsequently reclassified to profit or loss:	其後可能重新分類至損益的項目：			
Exchange differences arising on translating of foreign operations	換算海外業務產生的匯兌差額		16	-
<b>Loss and total comprehensive income for the period</b>	<b>期內虧損及全面收益總額</b>		<b>(526)</b>	<b>(2,384)</b>



# 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 three months ended 30 June 2021 截至2021年6月30日止三個月

		For the three months ended 30 June 截至6月30日止三個月	
		2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
<b>(Loss)/Profit for the period attributable to:</b>	以下各項應佔期內 (虧損)/溢利：		
Owners of the Company	本公司擁有人	(1,588)	(2,384)
Non-controlling interests	非控股權益	1,046	-
		(542)	(2,384)
<b>(Loss)/Profit and total comprehensive income for the period attributable to:</b>	以下各項應佔期內 (虧損)/溢利及 全面收益 總額：		
Owners of the Company	本公司擁有人	(1,578)	(2,384)
Non-controlling interests	非控股權益	1,052	-
		(526)	(2,384)
<b>Loss per share</b>	<b>每股虧損</b>		
Basic and diluted (HK cents)	基本及攤薄 (港仙)	10	(0.20)

# Unaudited Condensed Consolidated Statement of Changes in Equity

## 未經審核簡明綜合權益變動表

For the three months ended 30 June 2021 截至2021年6月30日止三個月

		Attributable to owners of the Company 本公司擁有人應佔						Non-	Total
		Share capital	Share premium	Merger reserve	Exchange reserve	Accumulated losses	Subtotal	controlling interests	equity
		股本	股份溢價	合併儲備	匯兌儲備	累計虧損	小計	非控股權益	權益總額
		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
				(note a) (附註a)					
At 1 April 2020 (audited)	於2020年4月1日 (經審核)	12,000	56,198	591	-	(41,225)	-	-	27,564
Loss and total comprehensive loss for the period	期內虧損及全面 虧損總額	-	-	-	-	(2,384)	-	-	(2,384)
At 30 June 2020 (unaudited)	於2020年6月30日 (未經審核)	12,000	56,198	591	-	(43,609)	-	-	25,180
At 1 April 2021 (audited)	於2021年4月1日 (經審核)	14,400	60,549	591	-	(51,165)	24,375	1,834	26,209
Acquisition of a subsidiary	收購附屬公司	-	-	-	81	-	81	1,306	1,387
(Loss)/Profit for the period	期內(虧損)/溢利	-	-	-	-	(1,588)	(1,588)	1,046	(542)
Other comprehensive income for the period:	期內其他全面收益:								
— Exchange differences arising translating of foreign operations	— 換算海外業務產生的 匯兌差額	-	-	-	10	-	10	6	16
At 30 June 2021 (unaudited)	於2021年6月30日 (未經審核)	14,400	60,549	591	91	(52,753)	22,878	4,192	27,070

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

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 1. CORPORATE 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. Its ultimate holding company is Sure Wonder Investments Limited (“Sure Wonder”), a company incorporated in the British Virgin Islands (“BVI”) and owned by Ms. Wong Wai Fong (“Ms. Wong”), Mr. Kwok Yiu Chung (“Mr. Kwok”), and Ms. Yang Dongxiang and Mr. Hui Chun Wah (collectively referred to as the “Controlling Shareholders”). The address of the Company’s registered office is Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands and 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 are listed on GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The principal activity of the Company is investment holding and the Group is principally engaged in provision of catering services and manufacture and sales of frozen aquatic products in Hong Kong and People Republic of China (the “PRC”) respectively.

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars (“HK\$”) while the functional currency of the Company is Renminbi (“RMB”), US dollars and HK\$. The reason for selecting HK\$ as its presentation currency is that the Company is a public company with its shares listed on the Stock Exchange, and all values are rounded to the nearest thousands (HK\$’000), unless otherwise stated.

### 1. 公司資料

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。其最終控股公司為定妙投資有限公司(「定妙」)，該公司於英屬處女群島(「英屬處女群島」)註冊成立及由黃惠芳女士(「黃女士」)、郭耀松先生(「郭先生」)以及楊東香女士及許春華先生(統稱為「控股股東」)擁有。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，而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。

本公司股份於香港聯合交易所有限公司(「聯交所」)GEM上市。本公司的主要業務為投資控股，而本集團的主要業務分別為於香港提供餐飲服務及於中華人民共和國(「中國」)生產及銷售急凍水產。

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，而本公司的功能貨幣為人民幣(「人民幣」)、美元及港元。本公司選擇港元為其呈列貨幣的原因是其為股份於聯交所上市的上市公司，而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

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 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 three months ended 30 June 2021 are the same as those followed in the preparation of the financial statements for the year ended 31 March 2021.

### 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2021年6月30日止三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2021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 30 June	
		截至6月30日止三個月	
		2021	2020
		2021年	2020年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Type of services:	服務類型：		
Provision of catering services through restaurant operations in Hong Kong	於香港透過餐廳業務提供餐飲服務	7,210	2,120
Manufacture and sales of frozen aquatic products in PRC	於中國生產及銷售急凍水產	56,968	—
		<b>64,178</b>	2,120

The Group's revenue for provision of catering services through restaurant operations and manufacture and sales of frozen aquatic products are recognised at a point in time.

本集團透過餐廳業務提供餐飲服務以及生產及銷售急凍水產的收益於一個時間點確認。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 4. SEGMENT INFORMATION

Information reported to the Board, being the chief operating decision maker, for the purpose of resource allocation and assessment of segment performance focuses on types of goods or services delivered or provided. It is analysed by different operating divisions and geographical locations. The geographical locations of customers is based on the location at which the service was provided. No operating segments identified by the executive directors have been aggregated in arriving at the reportable segments of the Group.

The following is an analysis of the Group's revenue and results by reportable and operating segments and geographical location for the three months ended 30 June 2021 and 30 June 2020 respectively as follows:

### 4. 分部資料

向董事會(即主要營運決策者)匯報以分配資源及評估分部表現的資料著重所交付或提供商品或服務類別。該等資料按不同營運分部及地理位置分析。客戶的地理位置基於提供服務所在地點而定。在達致本集團的可報告分部時，概無匯總由執行董事識別的營運分部。

以下為本集團按可報告及營運分部以及地理位置劃分截至2021年6月30日及截至2020年6月30日止三個月的收益及業績：

		Provision of catering services through restaurant operations (Hong Kong) 透過餐廳營運提供餐飲服務(香港)	Manufacture and sales of frozen aquatic products (PRC) 生產及銷售急凍水產(中國)	Total
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
For the three months ended 30 June 2021	截至2021年6月30日止三個月			
Segment revenue	分部收益	7,210	56,968	64,178
Segment profit	分部溢利	335	3,252	3,587
Unallocated:	未分配：			
Central administrative costs and finance costs	中央行政費用及融資成本			(3,117)
Profit before tax	除稅前溢利			470

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 4. SEGMENT INFORMATION (Continued)

### 4. 分部資料(續)

		Provision of catering services through restaurant operations (Hong Kong) 透過餐廳營運提供餐飲服務(香港)	Manufacture and sales of frozen aquatic products (PRC) 生產及銷售急凍水產(中國)	Total 總計
		HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
For the three months ended 30 June 2020	截至2020年6月30日止三個月			
Segment revenue	分部收益	2,120	–	2,120
Segment loss	分部虧損	(1,453)	–	(1,453)
Unallocated:	未分配：			
Central administrative costs and finance costs	中央行政費用及融資成本			(931)
Loss before tax	除稅前虧損			(2,384)

The accounting policies of the operating segments are the same as the Group's accounting policies. Segment profit/(loss) represents the profit/(loss) earned by each segment without allocation of certain other income, central administrative costs (including directors' emoluments) and certain finance costs. This is the measure reported to the executive directors for the purposes of resource allocation and performance assessment.

營運分部的會計政策與本集團的會計政策相同。分部溢利/(虧損)指各分部賺取的溢利/(虧損)及並無分配若干其他收入、中央行政費用(包括董事酬金)及若干融資成本。此向執行董事匯報的計量工具旨在分配資源及評估表現。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 5. OTHER REVENUE AND OTHER INCOME 5. 其他收益及其他收入

		Three months ended 30 June 截至6月30日止三個月	
		2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)
Government and other subsidies	政府及其他補貼	450	400
Bank interest income	銀行利息收入	1	82
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	–	6
Net foreign exchange gains	外匯收益淨額	1,269	–
Gain on disposal of scrap material	出售廢料收益	253	–
Others	其他	–	6
		<b>1,973</b>	<b>494</b>

### 6. FINANCE COST 6. 融資成本

		Three months ended 30 June 截至6月30日止三個月	
		2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)
Interest on lease liabilities	租賃負債利息	137	163
Interest on borrowings	借款利息	9	–
		<b>146</b>	<b>163</b>

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 7. PROFIT/(LOSS) BEFORE TAX

Profit/(loss) before tax is arrived at after charging:

### 7. 除稅前溢利／(虧損)

除稅前溢利／(虧損)乃經扣除以下各項後達致：

		Three months ended 30 June	
		截至6月30日止三個月	
		2021	2020
		2021年	2020年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Cost of inventories sold	已售存貨成本	56,974	1,149
Depreciation of property, plant and equipment	物業、廠房及設備折舊	155	195
Depreciation of right-of-use assets	使用權資產折舊	861	1,258
Employee benefit expenses (including directors' and chief executive's remuneration):	僱員福利開支 (包括董事及主要行政人員酬金):		
— Salaries and allowances	— 薪金及津貼	4,832	1,315
— Staff benefits	— 員工福利	57	18
— Retirement benefit scheme contributions	— 退休福利計劃供款	148	55
		5,037	1,388
Less: amounts included in cost of inventories sold	減：計入已售存貨成本的金額	(1,478)	—
		3,559	1,388



# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 8. INCOME TAX EXPENSE

The amount of income tax expense in the unaudited condensed consolidated statements of profit or loss and other comprehensive income represents:

### 8. 所得稅開支

未經審核簡明綜合損益及其他全面收益表中的所得稅開支金額指：

		Three months ended 30 June	
		截至6月30日止三個月	
		2021	2020
		2021年	2020年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Current tax	即期稅項		
— Hong Kong Profits tax	— 香港利得稅	—	—
— PRC income tax	— 中國所得稅	1,012	—
		1,012	—

Hong Kong profits tax is calculated at tiered rates of 8.25% on the first HK\$2 million and 16.5% for the remainder (2020: 16.5%) on the estimated assessable profit in Hong Kong. Tax charged on estimated assessable profits in PRC has been calculated at prorating tax rate 25%.

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 (three months ended 30 June 2020: Nil).

The PRC corporate income tax in respect of operations in Mainland China is calculated at the applicable tax rates on the estimated assessable profits for the period based on existing legislation, interpretations and practices in respect thereof.

香港利得稅分級計稅，香港的估計應課稅溢利首二百萬港元按8.25%的稅率繳納稅項，而餘下應課稅溢利則按16.5%（2020年：16.5%）的稅率繳納稅項。中國的估計應課稅溢利按比例稅率25%繳納稅項。

由於本集團並無於香港產生應課稅溢利，故於本期間並無作出香港利得稅撥備（截至2020年6月30日止三個月：無）。

有關中國內地業務營運之中國企業所得稅已根據現行法例、詮釋及有關慣例就本期間估計應課稅溢利按適用稅率計算。

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 8. INCOME TAX EXPENSE (Continued)

The PRC tax law imposes a withholding tax at 10%, unless reduced by a tax treaty, for dividends distributed by PRC subsidiaries to its immediate holding company outside the PRC for earnings generated beginning on 1 January 2008.

### 8. 所得稅開支(續)

自2008年1月1日開始，除非根據稅務條約予以減少，中國稅法規定中國附屬公司因產生盈利而向其中國境外直接控股公司分派股息須繳納10%預扣稅。

### 9. DIVIDEND

The Board does not recommend the payment of any dividend for the three months ended 30 June 2021 (three months ended 30 June 2020: Nil).

### 9. 股息

董事會不建議就截至2021年6月30日止三個月派付任何股息(截至2020年6月30日止三個月：無)。

### 10. LOSS PER SHARE

### 10. 每股虧損

		Three months ended 30 June 截至6月30日止三個月	
		2021	2020
		2021年	2020年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
<b>Loss</b>	<b>虧損</b>		
Loss for the purpose of calculating basic loss per share (loss for the period attributable to owners of the Company)	用於計算每股基本虧損的虧損(本公司擁有人應佔期內虧損)	(1,588)	(2,384)

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

For the three months ended 30 June 2021 截至2021年6月30日止三個月

### 10. LOSS PER SHARE (Continued)

### 10. 每股虧損(續)

		'000 千股	'000 千股
<b>Number of shares</b>	<b>股份數目</b>		
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	用於計算每股基本虧損的普通股加權平均數	<b>1,440,000</b>	1,200,000

The calculation of basic loss per share for the three months ended 30 June 2021 and 2020 is based on the loss for the period attributable to the owners of the Company and the weighted average number of ordinary shares in issue during the periods.

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

截至2021年及2020年6月30日止三個月的每股基本虧損乃按本公司擁有人應佔期內虧損及期內已發行普通股的加權平均數計算。

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 AND PROSPECT

In view of affected economy and consumption sentiment under the China-United States trade war since 2018 and outbreak of Novel coronavirus (“COVID-19”), the Group underwent a series of business consolidation in last year.

As at 30 June 2021, the Group had operated one restaurant under its brand “Fun Fun Fun” located at Tai Wai in Hong Kong and one Korean restaurant under the brand “Aidan Café” located at Tai Wai.

In view of the relaxation on restriction on operation of restaurants by the Hong Kong government; the roll-out of COVID-19 vaccination program in Hong Kong and the launch of electronic consumption vouchers with a total value of HK\$5,000 to each eligible person in the 2021–2022 Budget Proposal by the Financial Secretary, the directors of the Company (the “Directors”) believe that these measures would bring positive impact on catering industry.

On 23 December 2020, Smart Sino Enterprises Limited (“Smart Sino”), an indirect wholly-owned subsidiary of the Company has agreed to acquire 51% of equity interest in 漳州金田食品有限公司 (Zhangzhou Jintian Food Co., Limited\*) (“Jintian”), which is principally engaged in frozen aquatic products processing, surimi and aquatic product dry and preserved processing and sales and trading of aquatic products (as stated in the announcement of the Company dated 23 December 2020 and 12 March 2021) (the “Transaction”). The Transaction was completed on 18 May 2021 and Jintian becomes an indirect non-wholly owned subsidiary of the Company upon the completion.

The acquisition of Jintian offers additional source of income to the Group.

\* For identification purposes only

### 業務回顧及前景

因應自2018年起的中美貿易戰及新型冠狀病毒(「新型冠狀病毒」)的爆發影響經濟及消費意慾，本集團已進行一系列業務整合。

於2021年6月30日，本集團於香港以品牌「漁品酸菜魚火鍋放題」經營一間位於大圍的餐廳，並以品牌「小火焰韓式咖啡餐廳」經營一間位於大圍的韓式餐廳。

隨著香港政府放寬餐廳營運的限制，於香港推出新型冠狀病毒疫苗計劃以及財政司於2021–22年度財政預算案中推出向每一名合資格人士派發總值5,000港元電子消費券的措施，本公司董事(「董事」)相信該等指施將對餐飲業帶來正面影響。

於2020年12月23日，本公司之間接全資附屬公司俊華企業有限公司(「俊華」)已同意收購漳州金田食品有限公司(「金田」)的51%股權，該公司主要從事急凍水產加工、魚漿及水產乾燥及保鮮加工以及水產銷售及貿易業務(誠如本公司日期為2020年12月23日及2021年3月12日的公告所述)(「該項交易」)。該項交易於2021年5月18日完成，而金田於完成後成為本公司的間接非全資附屬公司。

收購金田為本集團提供額外收入來源。

# Management Discussion and Analysis

## 管理層討論與分析

### FINANCIAL REVIEW

#### Revenue

Our revenue for the three months ended 30 June 2021 increased by approximately HK\$62.1 million to approximately HK\$64.2 million (three months ended 30 June 2020: approximately HK\$2.1 million).

Excluding the revenue contributed by Jintian of approximately HK\$57.0 million, a newly acquired business in May 2021, the revenue from catering service increased by approximately HK\$5.1 million to HK\$7.2 million. The increase in revenue was mainly due to increase in eating outside and consumption intention due to the relaxation on restriction on operation of restaurants by the Hong Kong government after stable epidemic.

#### Cost of inventories sold

Our cost of inventories sold for the three months ended 30 June 2021 is approximately HK\$57.0 million. Excluding the cost of inventories sold incurred by Jintian of approximately HK\$54.3 million, the cost of inventories sold is approximately HK\$2.7 million (three months ended 30 June 2020: approximately HK\$1.1 million).

The cost of inventories sold of catering service as a percentage of revenue of catering service decreased by approximately 16.4% to approximately 37.8% for the three months ended 30 June 2021 (three months ended 30 June 2020: approximately 54.2%) was mainly due to the increase in the revenue of catering service.

#### 財務回顧

#### 收益

截至2021年6月30日止三個月的收益增加約62.1百萬港元至約64.2百萬港元(截至2020年6月30日止三個月:約2.1百萬港元)。

撇除於2021年5月新收購業務金田貢獻的收益約57.0百萬港元,餐飲服務的收益增加約5.1百萬港元至7.2百萬港元。收益增加主要由於香港政府在疫情穩定後放寬餐廳營運的限制,令堂食及消費意欲增加所致。

#### 已售存貨成本

截至2021年6月30日止三個月的已售存貨成本約57.0百萬港元。撇除金田產生的已售存貨成本約54.3百萬港元,已售存貨成本約2.7百萬港元(截至2020年6月30日止三個月:約1.1百萬港元)。

截至2021年6月30日止三個月,已售存貨成本佔餐飲服務收益百分比減少約16.4%至約37.8%(截至2020年6月30日止三個月:約54.2%),主要由於餐飲服務收益增加所致。

# 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 three months ended 30 June 2021 is approximately HK\$7.2 million. Excluding the gross profit contributed by Jintian, the gross profit is increased by approximately HK\$3.5 million to approximately HK\$4.5 million (three months ended 30 June 2020: approximately HK\$1.0 million).

The gross profit margin of catering service for the three months ended 30 June 2021 increased by approximately 16.4% to approximately 62.2% (three months ended 30 June 2020: approximately 45.8%).

#### Other revenue and other income

Our other revenue and other income for the three months ended 30 June 2021, increased by approximately HK\$1.5 million to approximately HK\$2.0 million (three months ended 30 June 2020: approximately HK\$0.5 million) was mainly attributable to net foreign exchange gains from transactions in PRC.

#### Staff costs

Our staff costs for the three months ended 30 June 2021 is approximately HK\$3.6 million. Excluding the staff costs from Jintian, the staff costs increased by approximately HK\$1.7 million to approximately HK\$3.1 million (three months ended 30 June 2020: approximately HK\$1.4 million). The increase in the staff costs of catering service was mainly due to the increase in revenue of catering service.

### 財務回顧(續)

#### 毛利及毛利率

截至2021年6月30日止三個月的毛利約7.2百萬港元。撇除金田貢獻的毛利，毛利增加約3.5百萬港元至約4.5百萬港元(截至2020年6月30日止三個月：約1.0百萬港元)。

截至2021年6月30日止三個月的餐飲服務毛利率增加約16.4%至約62.2%(截至2020年6月30日止三個月：約45.8%)。

#### 其他收益及其他收入

截至2021年6月30日止三個月的其他收益及其他收入增加約1.5百萬港元至約2.0百萬港元(截至2020年6月30日止三個月：約0.5百萬港元)，主要由於於中國進行的交易產生匯兌收益淨額。

#### 員工成本

截至2021年6月30日止三個月的員工成本約3.6百萬港元。撇除金田的員工成本，員工成本增加約1.7百萬港元至約3.1百萬港元(截至2020年6月30日止三個月：約1.4百萬港元)。餐飲服務的員工成本增加主要由於餐飲服務收益增加。

# Management Discussion and Analysis

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Depreciation

Our depreciation for the three months ended 30 June 2021 is approximately HK\$1.0 million. Excluding the depreciation from Jintian, the depreciation decreased by approximately HK\$0.6 million to approximately HK\$0.9 million (three months ended 30 June 2020: approximately HK\$1.5 million), which was mainly due to no provision of depreciation of two restaurants which was closed in May 2019.

#### Property rentals and related expenses

Our property rentals and related expenses for the three months ended 30 June 2021 increased by approximately HK\$0.2 million to approximately HK\$0.3 million (three months ended 30 June 2020: approximately HK\$0.1 million) due to property related expenses paid for Sheng Wan office rented in April 2021.

#### Fuel and utility expenses

Our fuel and utility expenses for the three months ended 30 June 2021 is approximately HK\$0.3 million. Excluding the fuel and utility expenses from Jintian, the fuel and utility expenses increased by approximately HK\$0.1 million to approximately HK\$0.3 million (three months ended 30 June 2020: approximately HK\$0.2 million), which was mainly due to the increase in revenue of catering service.

### 財務回顧(續)

#### 折舊

截至2021年6月30日止三個月的折舊約1.0百萬港元。撇除金田的折舊，折舊減少約0.6百萬港元至約0.9百萬港元(截至2020年6月30日止三個月：約1.5百萬港元)，主要由於於2019年5月結業的兩間餐廳並無折舊撥備。

#### 物業租金及相關開支

截至2021年6月30日止三個月的物業租金及相關開支增加約0.2百萬港元至約0.3百萬港元(截至2020年6月30日止三個月：約0.1百萬港元)，原因是就於2021年4月租賃的上環辦公室支付物業相關開支。

#### 燃料及公用設施開支

截至2021年6月30日止三個月的燃料及公用設施開支約0.3百萬港元。撇除金田的燃料及公用設施開支，由於餐飲服務的收益增加，燃料及公用設施開支增加約0.1百萬港元至約0.3百萬港元(截至2020年6月30日止三個月：約0.2百萬港元)。

# Management Discussion and Analysis

## 管理層討論與分析

### FINANCIAL REVIEW (Continued)

#### Administrative expenses

Our administrative expenses for the three months ended 30 June 2021 is approximately HK\$3.5 million. Excluding the administrative expenses of Jintian, the administrative expenses increased by approximately HK\$2.5 million to approximately HK\$3.1 million (three months ended 30 June 2020: approximately HK\$0.6 million). The increase was mainly due to the one-off demolition works on canopies or retractable awnings of HK\$1.2 million incurred in this quarter.

#### Profit/(Loss) and total comprehensive income for the period attributable to owners of our Company

The Group had loss and total comprehensive income for the three months ended 30 June 2021 attributable to owners of our Company is approximately HK\$1.5 million. Excluding the profit and total comprehensive income attributable to owners of Jintian, the loss and total comprehensive income attributable to owner of our Company of approximately HK\$2.7 million (three months ended 30 June 2020: approximately HK\$2.4 million).

#### FOREIGN CURRENCY EXPOSURE

During the three months ended 30 June 2021, most of the transactions of the Group are denominated in HK\$, United State dollars and Renminbi. Saved the newly acquired Jintian is subject to foreign exchange exposure for its export business, the Group is not exposed to significant foreign exchange exposure.

The Group currently does not have a foreign currency hedging policy. However, the management will monitor the foreign exchange exposure should the need arise.

#### 財務回顧(續)

#### 行政開支

截至2021年6月30日止三個月的行政開支約3.5百萬港元。撇除金田的行政開支，行政開支增加約2.5百萬港元至約3.1百萬港元(截至2020年6月30日止三個月：約0.6百萬港元)。增加主要由於本季度進行了1.2百萬港元的簷篷或伸縮式遮篷的一次性拆除工程。

#### 本公司擁有人應佔期內溢利／(虧損)及全面收益總額

本集團截至2021年6月30日止三個月的本公司擁有人應佔虧損及全面收益總額約1.5百萬港元。撇除金田的擁有人應佔溢利及全面收益總額，本公司擁有人應佔虧損及全面收益總額約2.7百萬港元(截至2020年6月30日止三個月：約2.4百萬港元)。

#### 外幣風險

截至2021年6月30日止三個月，本集團大部分交易以港元、美元及人民幣計值。除新收購的金田因其出口業務面臨外匯風險外，本集團並無面臨任何重大外匯風險。

本集團現時並無外幣對沖政策。然而，管理層將於有須要時監察外幣風險。



# Management Discussion and Analysis

## 管理層討論與分析

### CAPITAL COMMITMENTS

As at 30 June 2021, the Group did not have any material capital commitments.

### CAPITAL STRUCTURE AND GEARING

The capital of the Group comprised only ordinary shares. There was no movement in the share capital of the Group during the three months ended 30 June 2021. Total equity attributable to owners of the Company amounted to approximately HK\$22.9 million as at 30 June 2021 (31 March 2021: HK\$24.4 million).

As at 30 June 2021, the Group's borrowings comprised (i) lease liabilities of approximately HK\$13.1 million (31 March 2021: HK\$4.7 million) and (ii) a bond of principal amount of approximately HK\$1.5 million (31 March 2020: Nil) which carries a fixed coupon interest rate of 3% per month. The bond is unsecured and unguaranteed and will mature on the date falling on the sixth anniversary of the date of issue of the bond. The Group's gearing ratio, calculated by dividing total borrowings by total equity, was approximately 54.0% (31 March 2021: 19.3%). The increase in the gearing ratio was mainly attributable to issuance of a unsecured bond in June 2021.

### CONTINGENT LIABILITIES

As at 30 June 2021, the Group did not have any material contingent liabilities.

### PLEDGE OF ASSETS

As at 30 June 2021, the Group did not have any mortgage or charge over its assets.

### 資本承擔

於2021年6月30日，本集團並無任何重大資本承擔。

### 資本架構與負債比率

本集團之資本僅由普通股組成，於截至2021年6月30日止三個月期間本集團之資本並無變動。於2021年6月30日，本公司擁有人應佔權益總額約為22.9百萬港元(2021年3月31日：24.4百萬港元)。

於2021年6月30日，本集團之借貸包括(i)租賃負債約13.1百萬港元(2021年3月31日：4.7百萬港元)及(ii)按固定票息利率每月3厘計息本金額約1.5百萬港元(2020年3月31日：無)的債券。該債券為無抵押及無擔保，且將於該債券發行日期的第六個週年當日到期。本集團之負債比率(按借貸總額除權益總額計算)約為54.0%(2021年3月31日：19.3%)。負債比率上升是由於2021年6月發行無抵押債券。

### 或然負債

於2021年6月30日，本集團並無任何重大資本承擔。

### 資產抵押

於2021年6月30日，本集團並無將其資產作任何按揭或抵押。

# Management Discussion and Analysis

## 管理層討論與分析

### SIGNIFICANT ACQUISITION AND DISPOSAL

Saved the completion of acquisition of Jintian in May 2021, there has been no significant acquisition and disposal of subsidiaries or assets of the Group during the three months ended 30 June 2021.

### EVENTS AFTER REPORTING DATE

On 23 July 2021, the Company held an extraordinary general meeting and passed the resolutions on share consolidation, increase in authorised share capital, rights issue and placing together with the respective transactions contemplated thereunder. The authorised share capital of the Company has been increased to HK\$100,000,000 divided into 1,000,000,000 consolidated shares of par value of HK\$0.10 and the shares of the Company has been consolidated to HK\$0.10 each on the basis that every ten (10) issued and unissued shares of par value of HK\$0.01 each in the share capital of the Company consolidated into one (1) consolidated share of par value of HK\$0.10 each. The Company also proposed to implement rights issue on the basis of three (3) rights shares for every two (2) consolidated shares at the subscription price of HK\$0.17 per rights share. For further details of the share consolidation, the increase in authorized share capital, the rights issue and the placing, please refer to the circular of the Company dated 7 July 2021 and the prospectus of the Company dated 6 August 2021.

Saved the above mentioned, there are no material events undertaken by the Company or the Group subsequent to 30 June 2021 and up to the date of this report.

### 重大收購及出售

除於2021年5月完成收購金田外，於截至2021年6月30日止三個月，本集團並無重大收購及出售附屬公司或資產事項。

### 報告期後事項

於2021年7月23日，本公司舉行股東特別大會並通過有關股份合併、增加法定股本、供股及配售（連同其項下各自擬進行的交易）之決議案。本公司之法定股本已增加至100,000,000港元，分為1,000,000,000股每股面值0.10港元之合併股份，而本公司之股份已合併為每股0.10港元，合併基準為本公司股本中每股面值0.01港元的每十(10)股已發行股份及未發行股份合併為一(1)股每股面值0.10港元的合併股份。本公司亦已建議按每持有兩(2)股合併股份獲發三(3)股供股股份的基準進行供股，每股供股股份的認購價格為0.17港元。有關股份合併、增加法定股本、供股及配售的進一步詳情，請分別參閱本公司日期為2021年7月7日的通函及本公司日期為2021年8月6日的章程。

除上文所述者外，本公司或本集團於2021年6月30日後至本報告日期概無進行重大事件。

## Other Information

### 其他資料

#### INTERESTS AND SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

##### Interests and short positions of Directors and chief executives 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 Directors and chief executives 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 to be notified to the Company and the Stock Exchange: (a) 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:

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

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)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該等條文被當作或視為擁有的任何權益及淡倉）；或(b)根據證券及期貨條例第352條須記錄於該條所指登記冊（「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：

# Other Information

## 其他資料

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

#### Interests and short positions of Directors and chief executives in the shares, underlying shares and debentures of the Company and its associated corporations (Continued)

Long position in our Shares and the underlying Shares

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)

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)

於股份及相關股份的好倉

Name 姓名	Capacity 身份	Number of Shares held/ interested of the Company 持有／擁有權益 的本公司股份數目	Approximate percentage of shareholding 概約股權 百分比
Mr. Chan Lap Ping (Note) 陳立平先生(附註)	Family interest 家族權益	707,771	1.8%

Note: Mr. Chan Lap Ping, an executive Director of the Company, 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：本公司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炒股份中擁有權益。

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: (i) 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 (ii) pursuant to section 352 of the SFO, to be entered in the register referred to therein (the "Register"); or (iii) 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.

除上文披露者外，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任何：(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例該等條文被當作或視為擁有的任何權益及淡倉)；或(ii)根據證券及期貨條例第352條須記錄於該條所指登記冊(「登記冊」)的權益或淡倉；或(iii)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。

# Other Information

## 其他資料

### INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS 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 substantial shareholder 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 10% or more of the issued voting shares of the Company, or

主要股東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，以下主要股東（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10%或以上權益，或

### Long positions in the ordinary shares of the Company

於本公司普通股的好倉

Name	Capacity	Number of Shares held/ interested of the Company 持有／擁有權益的 本公司股份數目	Approximate percentage of shareholding 概約股權 百分比
名稱	身份		
Sure Wonder (Note) 定妙(附註)	Beneficial owner 實益擁有人	39,320,640	27.31%

Note: Sure Wonder, which holds 39,320,640 Shares, is owned as to 83.4% by Ms. Wong Wai Fong ("Ms. Wong"), 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 39,320,640 Shares in which Sure Wonder is interested under the SFO.

附註：定妙持有39,320,640股股份，由黃惠芳女士（「黃女士」）、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39,320,640股股份中擁有權益。

# Other Information

## 其他資料

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

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: (i) 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 (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.

### 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 three months ended 30 June 2021.

### 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，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。

### 競爭業務

本公司董事或控股股東或任何彼等各自的緊密聯繫人(定義見聯交所GEM證券上市規則(「GEM上市規則」))於截至2021年6月30日止三個月概無於任何與本集團業務直接或間接構成競爭或可能構成競爭的業務中擁有權益，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。

# Other Information

## 其他資料

### **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 30 June 2021.

### **CORPORATE GOVERNANCE CODE**

For the three months ended 30 June 2021, 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.

### **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 three months ended 30 June 2021.

### **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 30 June 2021.

### **購入、出售或贖回上市證券**

本公司已發行股份於上市日期於聯交所GEM上市。於上市日期後直至2021年6月30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2021年6月30日止三個月，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。

### **董事進行證券交易**

本公司採納有關董事進行證券交易的行為守則，其條款不遜於GEM上市規則第5.48至5.67條所載的規定交易標準。本公司已向所有董事作出特定查詢，確認董事於截至2021年6月30日止三個月一直遵守有關董事進行證券交易的相關規定交易標準及本公司行為守則。

### **購股權計劃**

全體股東於2017年1月20日通過書面決議案採納本公司的購股權計劃（「計劃」）。計劃條款符合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2021年6月30日亦無任何尚未行使購股權。

## Other Information

### 其他資料

#### 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.

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

#### 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。審核委員會的主要職責為審閱本公司草擬的全年、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的財務申報程序及內部監控程序。

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、莊天任先生及王詩迪女士。審核委員會主席為莊天任先生，彼於會計事宜方面擁有適當專業資格及經驗。



# Other Information

## 其他資料

### **AUDIT COMMITTEE** (Continued)

The Audit Committee has reviewed the unaudited consolidated financial statements of the Group for the three months ended 30 June 2021 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.

For and on behalf of the Board

### **CBK Holdings Limited**

#### **CHOW Yik**

*Chairman and Executive Director*

Hong Kong, 12 August 2021

*As at the date of this report, the chairman and an executive Director of the Company is Mr. CHOW Yik, the executive Directors of the Company is 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. CHONG Alex Tin Yam and Ms. WONG Syndia D.*

*This report will remain on the GEM website at [www.hkgem.com](http://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](http://www.cbk.com.hk).*

### **審核委員會** (續)

審核委員會已審閱本集團截至2021年6月30日止三個月的未經審核綜合財務報表，並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，且已作出充足披露。

代表董事會

### **國茂控股有限公司**

*主席兼執行董事*

**周翊**

香港，2021年8月12日

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；而本公司獨立非執行董事為陳海權先生、莊天任先生及王詩迪女士。

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](http://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](http://www.cbk.com.hk)。

**CBK Holdings Limited**  
**國茂控股有限公司**