



**BEST LINKING GROUP HOLDINGS LIMITED**

**永聯豐集團控股有限公司**

(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 : 8617



FIRST QUARTERLY REPORT  
第一季度業績報告

2022

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

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

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

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*This report, for which the directors (collectively the “**Directors**” and each the “**Director**”) of Best Linking Group Holdings Limited (the “**Company**”, and together with its subsidiaries, the “**Group**”, “**we**”, “**our**” or “**us**”) 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 Group. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief (i) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive; and (ii) there are no other matters the omission of which would make any statement herein or this report misleading.*

## 香港聯合交易所有限公司(「聯交所」) GEM 的特色

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

由於 GEM 上市公司普遍為中小型公司，在 GEM 買賣的證券可能會較於聯交所主板買賣之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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永聯豐集團控股有限公司(「本公司」，連同其附屬公司統稱為「本集團」或「我們」)之董事(統稱「董事」及各為一名「董事」)願共同及個別對本報告承擔全部責任，包括遵照聯交所 GEM 證券上市規則(「GEM 上市規則」)之規定提供有關本集團之資料。董事經作出一切合理查詢後確認，就彼等所深知及確信，(i) 本報告所載之資料在所有重要方面均屬準確及完整，並無誤導或欺騙成分；及(ii) 並無遺漏其他事宜以致本報告內任何聲明或本報告產生誤導。

# Corporate Information

## 公司資料

### BOARD OF DIRECTORS

#### Executive Directors

Mr. Chan Yuk Pan (*Chairman and Chief Executive Officer*)

Mr. Chan Lung Pan

#### Independent Non-Executive Directors

Mr. Chan Wan Tsun Adrian Alan

Ms. Tsang Hau Lam

Ms. Tam Ho Ting

### AUDIT COMMITTEE

Mr. Chan Wan Tsun Adrian Alan (*Chairman*)

Ms. Tam Ho Ting

Ms. Tsang Hau Lam

### REMUNERATION COMMITTEE

Ms. Tam Ho Ting (*Chairman*)

Mr. Chan Lung Pan

Ms. Tsang Hau Lam

### NOMINATION COMMITTEE

Mr. Chan Yuk Pan (*Chairman*)

Mr. Chan Wan Tsun Adrian Alan

Ms. Tam Ho Ting

### CORPORATE GOVERNANCE COMMITTEE

Mr. Chan Lung Pan (*Chairman*)

Mr. Chan Wan Tsun Adrian Alan

Mr. Chan Ho Chee Gilbert

### REGISTERED OFFICE

Cricket Square

Hutchins Drive

P.O. Box 2681

Grand Cayman KY1-1111

Cayman Islands

### COMPANY SECRETARY

Mr. Chan Ho Chee Gilbert (CPAA)

### AUTHORISED REPRESENTATIVES

Mr. Chan Yuk Pan

Mr. Chan Ho Chee Gilbert

### 董事會

#### 執行董事

陳煜彬先生 (*主席兼行政總裁*)

陳龍彬先生

#### 獨立非執行董事

陳弘俊先生

曾巧臨女士

譚可婷女士

### 審計委員會

陳弘俊先生 (*主席*)

譚可婷女士

曾巧臨女士

### 薪酬委員會

譚可婷女士 (*主席*)

陳龍彬先生

曾巧臨女士

### 提名委員會

陳煜彬先生 (*主席*)

陳弘俊先生

譚可婷女士

### 企業管治委員會

陳龍彬先生 (*主席*)

陳弘俊先生

陳浩賜先生

### 註冊辦事處

Cricket Square

Hutchins Drive

P. O. Box 2681

Grand Cayman KY1-1111

Cayman Islands

### 公司秘書

陳浩賜先生 (CPAA)

### 授權代表

陳煜彬先生

陳浩賜先生

# Corporate Information

## 公司資料

### COMPLIANCE OFFICER

Mr. Chan Yuk Pan

### 合規主任

陳煜彬先生

### LEGAL ADVISER AS TO HONG KONG LAW

Robertsons  
57th Floor, The Center  
99 Queen's Road Central  
Hong Kong

### 法律顧問(有關香港法律)

羅拔臣律師事務所  
香港  
皇后大道中99號  
中環中心57樓

### AUDITOR

PricewaterhouseCoopers  
Certified Public Accountants  
22nd Floor, Prince's Building  
Central  
Hong Kong

### 核數師

羅兵咸永道會計師事務所  
執業會計師  
香港  
中環  
太子大廈22樓

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

Unit 1226B, 12/F  
Star House  
No. 3 Salisbury Road  
Kowloon  
Hong Kong

### 香港總部及主要營業地點

香港  
九龍  
梳士巴利道3號  
星光行  
12樓1226B室

### HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN THE PRC

No. 6 Gongye 2nd Cross Road  
Tutang 2nd Industrial Zone  
Changping  
Dongguan  
Guangdong  
China

### 中國總部及主要營業地點

中國  
廣東省  
東莞市  
常平鎮  
土塘工業二區  
工業二橫路6號

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited  
Level 54, Hopewell Centre  
183 Queen's Road East  
Hong Kong

### 香港股份過戶登記分處

卓佳證券登記有限公司  
香港  
皇后大道東183號  
合和中心54樓

# Corporate Information

## 公司資料

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

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

### PRINCIPAL BANKERS

Hang Seng Bank Limited  
DBS Bank (Hong Kong) Ltd  
China Construction Bank, Dongguan Branch, Changping Sub-branch

### COMPANY WEBSITE

[www.blg.hk](http://www.blg.hk)

### STOCK CODE

08617

### 開曼群島股份過戶登記總處

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

### 主要往來銀行

恒生銀行有限公司  
星展銀行(香港)有限公司  
中國建設銀行東莞市分行常平支行

### 公司網站

[www.blg.hk](http://www.blg.hk)

### 股份代號

08617

# Unaudited Quarterly Condensed Consolidated Statement of Comprehensive Income

## 未經審核季度簡明綜合全面收益表

For the three months ended 31 March 2022 截至二零二二年三月三十一日止三個月

The board of Directors (the "Board") is pleased to announce the unaudited quarterly condensed consolidated results of the Group for the three months ended 31 March 2022 (the "Reporting Period"), which has been reviewed by the audit committee of the Company, together with the comparative unaudited figures for the corresponding period in 2021 as follows:

董事會(「董事會」)欣然公佈已由本公司審計委員會審閱的本集團截至二零二二年三月三十一日止三個月(「報告期間」)的未經審核季度簡明綜合業績，連同二零二一年同期的未經審核比較數字如下：

		Three months ended 31 March 截至三月三十一日止三個月	
		2022 二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
	Note 附註		
Revenue	3	<b>32,567</b>	14,079
Cost of sales		<b>(18,329)</b>	(9,559)
<b>Gross profit</b>		<b>14,238</b>	4,520
Other income		<b>98</b>	32
Other gains/(losses), net		<b>(21)</b>	(90)
Selling and distribution expenses		<b>(574)</b>	(197)
Administrative expenses		<b>(2,829)</b>	(2,549)
<b>Operating profit</b>		<b>10,912</b>	1,716
Finance income		<b>7</b>	6
Finance expenses		<b>(37)</b>	(15)
Finance income/(expenses), net		<b>(30)</b>	(9)
<b>Profit before income tax</b>	4	<b>10,882</b>	1,707
Income tax expense	5	<b>(1,699)</b>	(121)
<b>Profit for the period</b>		<b>9,183</b>	1,586
<b>Other comprehensive income/(loss): Items that may be subsequently reclassified to profit or loss</b>			
Currency translation differences		<b>105</b>	(263)
<b>Total comprehensive income for the period</b>		<b>9,288</b>	1,323
Earnings per share for profit attributable to shareholders of the Company for the period			
Basic and diluted earnings per share (HK cents per share)	6	<b>2.30</b>	0.40

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

For the three month ended 31 March 2022 截至二零二二年三月三十一日止三個月

		Attributable to owners of the Company 本公司擁有人應佔							
		Share capital 股本	Combined capital 合併股本	Share premium 股份溢價	Capital reserve 資本儲備	Statutory reserve 法定儲備	Exchange reserve 匯兌儲備	Retained earnings 保留盈利	Total 總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
					Note a 附註a	Note b 附註b	Note c 附註c		
<b>Balance at 1 January 2021 (audited)</b>	於二零二一年一月一日								
	的結餘(經審核)	4,000	-	34,511	13,000	2,676	2,396	44,491	101,074
Profit for the period	期內溢利	-	-	-	-	-	-	1,586	1,586
<b>Other comprehensive income/(loss):</b>	<b>其他全面收益/(虧損):</b>								
Currency translation differences	貨幣換算差額	-	-	-	-	-	(263)	-	(263)
Total comprehensive (loss)/income for the period	期內全面(虧損)/收益總額	-	-	-	-	-	(263)	1,586	1,323
<b>Transactions with equity holders:</b>	<b>與權益持有人的交易:</b>								
Issuance of ordinary shares pursuant to the capitalisation	根據資本化發行普通股	-	-	-	-	-	-	-	-
Issuance of ordinary shares pursuant to the listing	根據上市發行普通股	-	-	-	-	-	-	-	-
Listing related expenses charged to share premium	於股份溢價扣除的上市相關開支	-	-	-	-	-	-	-	-
Dividend paid	已付股息	-	-	-	-	-	-	-	-
Transfer to statutory reserve	轉撥至法定儲備	-	-	-	-	137	-	(137)	-
		-	-	-	-	137	-	(137)	-
<b>Balance at 31 March 2021 (unaudited)</b>	於二零二一年三月三十一日								
	的結餘(未經審核)	4,000	-	34,511	13,000	2,813	2,133	45,940	102,397

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

For the three month ended 31 March 2022 截至二零二二年三月三十一日止三個月

		Attributable to owners of the Company 本公司擁有人應佔							
		Share capital	Combined capital	Share premium	Capital reserve	Statutory reserve	Exchange reserve	Retained earnings	Total
		股本	合併股本	股份溢價	資本儲備	法定儲備	匯兌儲備	保留盈利	總計
		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	Note b 附註b	Note c 附註c		
<b>Balance at 1 January 2022 (audited)</b>	於二零二二年一月一日的結餘(經審核)	4,000	-	26,511	13,000	3,205	3,767	79,048	129,531
Profit for the period	期內溢利	-	-	-	-	-	-	9,183	9,183
<b>Other comprehensive income/(loss):</b>	<b>其他全面收益/(虧損):</b>								
Currency translation differences	貨幣換算差額	-	-	-	-	-	105	-	105
Total comprehensive (loss)/income for the period	期內全面(虧損)/收益總額	-	-	-	-	-	105	9,183	9,288
<b>Transactions with equity holders:</b>	<b>與權益持有人的交易:</b>								
Issuance of ordinary shares pursuant to the capitalisation	根據資本化發行普通股	-	-	-	-	-	-	-	-
Issuance of ordinary shares pursuant to the listing	根據上市發行普通股	-	-	-	-	-	-	-	-
Listing related expenses charged to share premium	於股份溢價扣除的上市相關開支	-	-	-	-	-	-	-	-
Dividend paid	已付股息	-	-	-	-	-	-	-	-
Transfer to statutory reserve	轉撥至法定儲備	-	-	-	-	151	-	(151)	-
		-	-	-	-	151	-	(151)	-
<b>Balance at 31 March 2022 (unaudited)</b>	於二零二二年三月三十一日的結餘(未經審核)	4,000	-	26,511	13,000	3,356	3,872	88,080	138,819



# Unaudited Condensed Consolidated Statement of Changes in Equity

## 未經審核簡明綜合權益變動表

For the three month ended 31 March 2022 截至二零二二年三月三十一日止三個月

### Notes

#### a) Capital reserve

Capital reserve of the Group represents the difference between the share capital of the subsidiaries acquired pursuant to the reorganisation over the nominal value of the share capital of the Company issued in exchange thereof.

#### b) Statutory reserve

The PRC laws and regulations require companies registered in the PRC to provide for certain statutory reserves, which are to be appropriated from the profit after Income tax (after offsetting accumulated losses from prior years) as reported in their respective statutory financial statements, before profit distributions to equity holders. All statutory reserves are created for specific purposes. A PRC company is required to appropriate an amount of not less than 10% of statutory profit after income tax to statutory surplus reserves, prior to distribution of its post-tax profits of the current year. A company may discontinue the contribution when the aggregate sum of the statutory surplus reserve is more than 50% of its registered capital. The statutory surplus reserves shall only be used to make up losses of the company, to expand the company's operation or to increase the capital of the company. In addition, a company may make further contribution to the discretionary surplus reserve using its post-tax profits in accordance with resolutions of the board of directors.

#### c) Exchange reserve

Exchange reserve of the Group comprises all currency translation differences arising from translation difference of the financial statements of the Group's subsidiary in the PRC.

### 附註

#### a) 資本儲備

本集團的資本儲備指根據重組所收購附屬公司的股本與有關交換中所發行本公司股本的面值的差異。

#### b) 法定儲備

中國法律法規要求在中國註冊的公司從各自法定財務報表所呈報的除所得稅後溢利(抵銷以往年度的累計虧損後)中，於分派溢利予權益持有人前，劃撥款項以提撥若干法定儲備金。所有法定儲備金均為特別用途而設立。中國公司於分派當年度的除稅後溢利前，須向法定盈餘儲備劃撥不少於除所得稅後法定溢利10%的金額。當公司法定盈餘儲備的總和超過其註冊資本的50%時，公司可停止劃撥。法定盈餘儲備只可用作彌補公司的虧損、擴大公司的營運或增加公司的資本。此外，按照董事會的決議案，公司可使用其除稅後溢利酌情向盈餘儲備作出進一步供款。

#### c) 外匯儲備

本集團的外匯儲備包括因本集團於中國的附屬公司的財務報表換算差額所產生的全部貨幣換算差額。

# 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 26 October 2018 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, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands.

The Company is an investment holding company and its subsidiaries are principally engaged in the manufacturing and trading of slewing rings and machinery products. The ultimate holding company of the Company is C Centrum Holdings Limited ("**C Centrum**"). The ultimate shareholder of the Group is Mr. Chan Yuk Pan ("**Mr. YP Chan**").

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars ("**HK\$**") unless otherwise stated.

### 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of the unaudited condensed consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 2.1 Basis of preparation

The unaudited condensed consolidated financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("**HKFRSs**") and disclosure requirements of the Hong Kong Companies Ordinance (Cap. 622). The unaudited condensed consolidated financial statements have been prepared under historical cost convention.

The preparation of unaudited condensed consolidated financial statements in conformity with HKFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies.

##### 2.1.1 Amended standards and interpretations

(a) *Amended standards and interpretations adopted by the Group*

The accounting policies applied are consistent with those of the annual consolidated financial statements for the year ended 31 December 2021, as described in those annual consolidated financial statements. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting these standards.

### 1 一般資料

本公司根據開曼群島法例第22章公司法（一九六一年第3號法例，經綜合及修訂）於二零一八年十月二十六日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, P. O. Box 2681, Grand Cayman KY1-1111, Cayman Islands。

本公司為投資控股公司，其附屬公司主要從事製造及買賣迴轉支承及機械產品。本公司的最終控股公司為C Centrum Holdings Limited ("**C Centrum**")。本集團的最終股東為陳煜彬先生 ("**陳煜彬先生**")。

除另有說明外，未經審核簡明綜合財務報表以港元 ("**港元**") 呈列。

### 2 重大會計政策概要

編製未經審核簡明綜合財務報表時應用的主要會計政策載列於下文。除非另外指明，該等政策於所有呈列年度貫徹使用。

#### 2.1 編製基準

未經審核簡明綜合財務報表乃根據所有適用香港財務報告準則 ("**香港財務報告準則**") 及香港法例第622章香港公司條例的披露規定編製。未經審核簡明綜合財務報表乃根據歷史成本慣例編製。

編製符合香港財務報告準則的未經審核簡明綜合財務報表需要使用若干關鍵會計估計。在應用本集團會計政策的過程中亦需要管理層行使其判斷。

##### 2.1.1 經修訂準則及詮釋

(a) *本集團採納的經修訂準則及詮釋*

誠如該等年度綜合財務報表所述，所採用的會計政策與截至二零二一年十二月三十一日止年度的年度綜合財務報表中所採用者一致。本集團無須因採納該等準則而改變其會計政策或作出追溯調整。

# Notes to the Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.1 Basis of preparation (Continued)

#### 2.1.1 Amended standards and interpretations (Continued)

- (b) *New and amended standards and interpretations which have been issued but are not yet effective and have not been early adopted by the Group:*

Certain new and amended standards and interpretations have been published that are mandatory for financial year beginning on or after 1 January 2022 have not been early adopted by the Company. These are:

## 2 重大會計政策概要(續)

### 2.1 編製基準(續)

#### 2.1.1 經修訂準則及詮釋(續)

- (b) *已經頒佈但尚未生效，且未獲本集團提早採納的新訂及經修訂準則及詮釋：*

若干新訂及經修訂準則及詮釋已經頒佈，必須於二零二二年一月一日開始的財政年度強制應用，惟未獲本集團提早採納。該等準則為：

		Effective for accounting periods beginning on or after 於下列日期或之後 開始的會計期間生效
Amendments to HKFRS 16	Covid-19-Related Rent Concessions beyond 30 June 2021	1 April 2021
香港財務報告準則第16號(修訂本)	二零二一年六月三十日過後的Covid-19相關之租金寬減	二零二一年四月一日
Amendments to HKFRS 3	Reference to Conceptual Framework	1 January 2022
香港財務報告準則第3號(修訂本)	對概念架構的提述	二零二二年一月一日
Amendments to HKAS 16	Proceeds before intended use	1 January 2022
香港會計準則第16號(修訂本)	未作擬定用途前之所得款項	二零二二年一月一日
Amendments to HKAS 37	Onerous contracts — Cost of Fulfilling a Contract	1 January 2022
香港會計準則第37號(修訂本)	虧損合約 — 履行合約的成本	二零二二年一月一日
Amendments to HKFRS 1, HKFRS 9, HKFRS 16 and HKAS 41	Annual Improvements to HKFRSs 2018–2020 (amendments)	1 January 2022
香港財務報告準則第1號、香港財務報告準則第9號、香港財務報告準則第16號及香港會計準則第41號(修訂本)	香港財務報告準則二零一八年至二零二零年之年度改進(修訂本)	二零二二年一月一日
Amendments to Accounting Guideline 5 (Revised)	Revised Accounting Guideline 5 Merger Accounting for Common Control Combinations	1 January 2022
經修改會計指引第5號(修訂本)	經修改會計指引第5號共同控制合併的併購會計	二零二二年一月一日
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current	1 January 2023
香港會計準則第1號(修訂本)	負債分類為流動或非流動	二零二三年一月一日
Amendments to HKAS 8	Definition of Accounting Estimate	1 January 2023
香港會計準則第8號(修訂本)	會計估算的定義	二零二三年一月一日

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 2.1 Basis of preparation (Continued)

##### 2.1.1 Amended standards and interpretations (Continued)

- (b) *New and amended standards and interpretations which have been issued but are not yet effective and have not been early adopted by the Group: (Continued)*

### 2 重大會計政策概要(續)

#### 2.1 編製基準(續)

##### 2.1.1 經修訂準則及詮釋(續)

- (b) *已經頒佈但尚未生效，且未獲本集團提早採納的新訂及經修訂準則及詮釋：(續)*

		<b>Effective for accounting periods beginning on or after</b> 於下列日期或之後 開始的會計期間生效
Amendments to HKAS 1 and HKFRS Practice Statement 2 香港會計準則第1號及香港財務報告準則實務通告第2號(修訂本)	Disclosure of Accounting Policies 會計政策披露	1 January 2023 二零二三年一月一日
Amendments to HKAS 12 香港會計準則第12號(修訂本)	Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction 源自單一交易的資產及負債之相關遞延稅項	1 January 2023 二零二三年一月一日
Hong Kong Interpretation 5 (2020) 香港詮釋第5號(二零二零年)	Presentation of Financial Statements — Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause 財務報表呈報 — 借款人將載有按要求償還條款的定期貸款分類	1 January 2023 二零二三年一月一日
HKFRS 17 香港財務報告準則第17號	Insurance Contracts 保險合同	1 January 2023 二零二三年一月一日
Amendments to HKFRS 10 and HKAS 28 香港財務報告準則第10號及香港會計準則第28號(修訂本)	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture 投資者與其聯營公司或合營公司之間的資產出售或注資	To be determined 待定

The Group is in the process of making an assessment of the impact of these new standards, amendments to standards and interpretations of HKFRS and is not yet in a position to state whether they would have a significant impact on the Group's results and financial position.

本集團正評估該等新訂準則、準則修訂本以及香港財務報告準則詮釋之影響，仍未能確定有關準則對本集團之業績及財務狀況會否造成重大影響。

# Notes to the Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

## 3 REVENUE AND SEGMENT INFORMATION

The chief operating decision-maker has been identified as the executive Directors of our Group.

Management has determined the operating segments based on the information reviewed by our executive Directors for the purpose of allocating resources and assessing performance. The only component in internal reporting to the executive Directors is our Group's manufacturing and sourcing of slewing rings, machineries and machinery products for the Reporting Period.

In this regard, management considers there is only one operating segment under the requirements of HKFRS 8 "Operating Segments".

The directors assess the performance of the operating segment based on a measure of revenue and gross profit.

All of our Group's revenue are from contracts with customers and are recognised at a point in time.

## 4 PROFIT BEFORE INCOME TAX

Profit before income tax has been arrived in the manner including the material expenses as shown below:

## 3 收益及分部資料

本集團主要營運決策人識別為執行董事。

為分配資源及評估表現，管理層已按執行董事審閱的資料釐定經營分部。於報告期間，向執行董事內部呈報的唯一部分為本集團的製造及採購迴轉支承、機械及機械產品。

就此而言，根據香港財務報告準則第8號「經營分部」的規定，管理層認為僅有一個經營分部。

董事根據收益及毛利的計量評估經營分部的表現。

本集團的所有收益均來自與客戶簽訂的合約，並於某個時間點確認。

## 4 除所得稅前溢利

除所得稅前溢利的計算包括下表所列重大開支：

		Three months ended 31 March 截至三月三十一日止三個月	
		2022 二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
Cost of inventories and consumable	存貨及消耗品成本	16,726	7,759
Wages, salaries, bonuses and other benefits	工資、薪金、花紅及其他福利	2,686	2,095
Pension costs — defined contribution plans	退休金成本 — 定額供款計劃	232	197
Mandatory provident fund scheme	強制性公積金計劃	24	15
Employee benefit expenses, including directors' emoluments	僱員福利開支，包括董事酬金	2,942	2,307
Amortisation	攤銷	—	—
Depreciation	折舊	324	442
Legal and professional fees	法律及專業費用	574	611
Other expenses	其他開支	1,166	1,186
		<b>21,732</b>	12,305

# Notes to the Unaudited Condensed Consolidated Financial Statements

## 未經審核簡明綜合財務報表附註

### 5 INCOME TAX EXPENSE

The amount of income tax expense charged to the consolidated statement of comprehensive income represents:

		Three months ended 31 March	
		截至三月三十一日止三個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Current income tax	即期所得稅		
— PRC enterprise income tax	— 中國企業所得稅	263	53
— Hong Kong profits tax	— 香港利得稅	1,436	68
Total current income tax	即期所得稅總額	1,699	121
Deferred income tax	遞延所得稅	—	—
Income tax expense	所得稅開支	1,699	121

### 5 所得稅開支

於綜合全面收益表內扣除的所得稅開支金額指：

### 6 EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the profit attributable to owners of our Company by the weighted average number of ordinary shares in issue. The weighted average number of ordinary shares for such purpose has been retrospectively adjusted for the effects of the issue of shares in connection with the capitalisation of shares.

		Three months ended 31 March	
		截至三月三十一日止三個月	
		2022	2021
		二零二二年	二零二一年
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Profit attributable to equity holders of our Company (HK\$'000)	本公司權益持有人應佔溢利 (千港元)	9,183	1,586
Weighted average number of shares in issue (thousand)	已發行股份加權平均數 (千股)	400,000	400,000
Basic earnings per share (HK cents per share)	每股基本盈利 (每股港仙)	2.30	0.40

### 6 每股盈利

每股盈利按本公司擁有人應佔溢利除以已發行普通股加權平均數計算得出。就此而言的普通股加權平均數已因應就股份資本化而發行股份的影響作追溯調整。

Diluted earnings per share for the Reporting Period were the same as the basic earnings per share as there were no potential dilutive ordinary shares outstanding during the periods.

報告期間的每股攤薄盈利與每股基本盈利相同，因為有關期間均無具潛在攤薄效應的已發行普通股。

# Notes to the Unaudited Condensed Consolidated Financial Statements 未經審核簡明綜合財務報表附註

## 7 DIVIDENDS

The Board does not recommend the payment of dividend for the Reporting Period.

## 8 RELATED PARTY TRANSACTIONS

(a) Save as disclosed elsewhere in the condensed consolidated financial statements, the Group had no transaction with any related party during the Reporting Period.

### (b) Key management compensation

Key management include executive Directors and the senior management of the Group. The compensation paid or payable to key management for employee services is shown below:

## 7 股息

董事會不建議就報告期間派付股息。

## 8 關聯方交易

(a) 除簡明綜合財務報表其他章節所披露者外，本集團於報告期間並無任何關聯方交易。

### (b) 主要管理層薪酬

主要管理層包括本集團的執行董事以及高級管理層。就僱員服務已付或應付主要管理層的薪酬呈示如下：

		Three months ended 31 March 截至三月三十一日止三個月	
		2022 二零二二年 HK\$'000 千港元 (unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (unaudited) (未經審核)
Salaries, allowances and benefits in kind	薪金、津貼及實物福利	536	433
Retirement benefit costs — defined contribution plans	退休福利成本 — 定額供款計劃	16	18
		<b>552</b>	451

# Management Discussion and Analysis

## 管理層討論及分析

### BUSINESS REVIEW

The Group is a leading premium manufacturer of slewing rings and other mechanical parts, and an “one-stop service” provider as it is able to source other slewing rings, machineries and mechanical parts and components for machineries of its customers.

We manufacture slewing rings that conform to applicable Japanese Industrial Standards (JIS), which has higher quality control requirements than that produced in many other countries in the world. Since 2020, the Group has utilised the proceeds from the Listing and has developed new products and provided a wider range of services by manufacturing other mechanical parts and components for machineries besides slewing rings. Most machineries and parts supplied by the leading suppliers in Japan were fit for the Group’s sourcing needs and with specifications not commonly supplied by other market suppliers.

The COVID-19 outbreak has caused many organisations and companies to rethink and reconfigure their businesses for a changed world. The Group’s superiority as an “one-stop service” provider has been even more accentuated amid the COVID-19 outbreak, with the surging demand for sourcing other slewing rings, machineries, mechanical parts and components for its customers. The Group continued to demonstrate its competence and business resilience in such adverse environment, with continuous successes in global sales and further reinforcement of the Group’s brand recognition and awareness. The Group is positioned as one of the fastest growing “one-stop service” providers in the field of slewing rings.

The overall performance of the Group during the Reporting Period improved significantly as compared with the three months ended 31 March 2021 (“**Q1 2021**”). The Group’s revenue increased by 131.3% to HK\$32.6 million for the Reporting Period, as compared to HK\$14.1 million for Q1 2021. Most products recorded notable growth, especially in machineries and other parts. The Group will continue its effort to promote its brand as well as to provide high quality products and seize business opportunities in various regions.

### 業務回顧

本集團為領先優質迴轉支承和其他機械機件製造商及「一站式服務」供應商，因為我們能夠為客戶採購其他迴轉支承、機械及機械的機件及部件。

我們製造的迴轉支承符合適用日本工業標準，而該標準對生產迴轉支承的品質監控要求較世界很多其他國家更為嚴格。自二零二零年起，本集團使用上市所得款項及一直開發新產品和提供更廣泛的服務，除迴轉支承外，亦製造機械的其他機件及組件。日本頂尖供應商提供的大部份機械及部件符合本集團採購所需，市場上鮮有其他供應商提供有關規格的機械及部件。

新型冠狀病毒(COVID-19)爆發導致許多機構和企業重新思考並重新配置其業務，以適應全球變化。在COVID-19疫情下，本集團作為「一站式服務」供應商的優勢更顯突出，為客戶採購其他迴轉支承、機械、機械零部件的需求也急劇增加。在如此艱難的環境，本集團依然繼續展現其實力和業務抗壓能力，在全球取得持續的銷售佳績，並進一步加強本集團的品牌知名度和關注度。本集團定位為最快速增長的迴轉支承「一站式服務」供應商之一。

與截至二零二一年三月三十一日止三個月（「**二零二一年第一季度**」）相比，本集團於報告期間的整體表現明顯改善。本集團於報告期間的收益增加131.3%至32.6百萬港元，而二零二一年第一季度則為14.1百萬港元。大部分產品均錄得顯著增長，尤其是機械及其他部件。本集團會繼續努力，推廣旗下品牌，同時提供上乘產品，搶佔各地商機。



# Management Discussion and Analysis

## 管理層討論及分析

### FINANCIAL REVIEW

#### REVENUE

The Group's revenue increased by 131.3% or HK\$18.5 million from HK\$14.1 million for the three months ended 31 March 2021 ("Q1 2021") to HK\$32.6 million for the Reporting Period.

The following table sets forth the breakdown of our revenue by product category for the three months ended 31 March 2022 and 2021:

### 財務回顧

#### 收益

本集團的收益由截至二零二一年三月三十一日止三個月(「二零二一年第一季度」)的14.1百萬港元增加131.3%或18.5百萬港元至報告期間的32.6百萬港元。

下表列載截至二零二二年及二零二一年三月三十一日止三個月按產品類別劃分的收益明細：

		For the three months ended 31 March					
		截至三月三十一日止三個月					
		2022		2021		+ / (-)	
		二零二二年		二零二一年			
		HK\$'000	(%)	HK\$'000	(%)	HK\$'000	(%)
		千港元	(%)	千港元	(%)	千港元	(%)
		(unaudited)		(unaudited)			
		(未經審核)		(未經審核)			
<b>Revenue</b>	<b>收益</b>						
Slewing rings	迴轉支承	<b>14,620</b>	<b>44.9</b>	7,269	51.6	7,351	101.1
Machineries and other parts	機械及其他部件						
Other parts	其他部件	<b>10,307</b>	<b>31.6</b>	879	6.3	9,428	1,072.6
Machineries	機械	<b>7,640</b>	<b>23.5</b>	5,931	42.1	1,709	28.8
Total	總計	<b>32,567</b>	<b>100.0</b>	14,079	100.0	18,488	131.3
<b>Quantities sold</b>	<b>已售數量</b>	<b>Sets</b>	<b>(%)</b>	Sets	(%)		
		套	(%)	套	(%)		
Slewing rings	迴轉支承	<b>1,401</b>	<b>8.0</b>	564	44.5	837	148.4
Machineries and other parts	機械及其他部件						
Other parts (Note)	其他部件(附註)	<b>15,998</b>	<b>91.8</b>	700	55.3	15,298	2,185.4
Machineries	機械	<b>24</b>	<b>0.2</b>	3	0.2	21	700.0
Total	總計	<b>17,423</b>	<b>100.0</b>	1,267	100.0	16,156	1,275.1

Note: Other parts included but not limited to undercarriage parts such as track chains, rollers and track shoes.

附註：其他部件包括但不限於底盤部件，如履帶鏈、滾軸及履帶板。

# Management Discussion and Analysis

## 管理層討論及分析

### Slewing rings

The Group manufactures slewing rings for local and overseas customers primarily on original design manufacturing (“ODM”), original equipment manufacturing (“OEM”) and original brand manufacturing (“OBM”) basis. We have an international customer base and are able to produce slewing rings adopting applicable national standards and can at the same time meet customers’ requirements. Because of our advantages, the Group had attracted several new ODM customers in 2021 and they continued contributing the revenue of the ODM and sourcing business within the Group in 2022. These new customers in 2021 included a nominated supplier of a theme park and resort in Hong Kong. We sourced the slewing rings and delivered to the theme park as instructed by such nominated supplier.

As a result, revenue from slewing rings increased by approximately HK\$7.4 million to HK\$14.6 million for the Reporting Period, compared to Q1 2021, representing a increase of 101.1%. The sales of slewing rings accounted for approximately 44.9% in revenue, and approximately 49.6% of the Group’s total gross profit. The overall quantities of the slewing rings sold for the Reporting Period increased by 837 sets, representing an increase of 148.4%.

### Machineries and other parts

The Group also sources machineries, mechanical parts and components for customers. Such machineries, mechanical parts and components included but not limited to excavators, undercarriage parts such as track chains, rollers and track shoes. Since 2020, the Group has developed new products and provided a wider range of servicing by manufacturing other mechanical parts and components for machineries besides slewing rings. Revenue from the machineries and other parts increased by approximately 163.5% period-on-period or HK\$11.1 million to HK\$17.9 million for the Reporting Period.

Significant revenue growth of 28.8% and 1,072.6% were achieved in machineries and other parts, respectively as compared to the Q1 2021. The increase in the sales of the other parts was attributable to the Group’s development in manufacturing new mechanical parts and components for machineries in 2020 which continued to grow in recent years. For the sourcing business, most machineries and parts supplied by the leading suppliers in Japan were fit for the Group’s sourcing needs and with specifications not commonly supplied by other market suppliers.

The sales of machineries and other parts accounted for approximately 23.5% and 31.6% of the total revenue, respectively, amounting to approximately 19.9% and 30.6% of the Group’s total gross profit, respectively.

### 迴轉支承

本集團主要以原設計製造(「ODM」)、原設備製造(「OEM」)及原品牌製造(「OBM」)的方式為本地及海外客戶製造迴轉支承。我們具有國際客戶基礎，既能生產採用國家標準的迴轉支承，亦同時可以滿足客戶要求。憑藉我們的優勢，本集團於二零二一年吸納數名新的ODM客戶，彼等於二零二二年繼續為本集團的ODM及採購業務貢獻收益。於二零二一年，該等新客戶包括香港一個主題公園及度假村的指定供應商。我們按照該指定供應商的指示採購迴轉支承並交付給該主題公園。

因此，與二零二一年第一季度相比，報告期間迴轉支承的收益增加約7.4百萬港元至14.6百萬港元，增幅為101.1%。迴轉支承的銷售佔收益約44.9%，佔本集團毛利總額約49.6%。報告期間，迴轉支承的總體銷售數量增加837套，增幅為148.4%。

### 機械及其他部件

本集團亦為客戶採購機械、機件及部件。相關機械、機件及部件包括但不限於挖掘機、底盤部件，如履帶鏈、滾軸及履帶板。自二零二零年，本集團一直開發新產品和提供更廣泛的服務，除迴轉支承外，亦製造機械的其他機件及部件。報告期間，來自機械及其他部件的收益同比增加約163.5%或11.1百萬港元至17.9百萬港元。

與二零二一年第一季度相比，機械及其他部件的收益分別實現28.8%及1,072.6%的大幅增長。其他部件的銷售增長歸因於本集團於二零二零年於製造新機械機件及部件方面的發展，其於近年來持續增長。在採購業務方面，日本頂尖供應商提供的大部份機械及部件符合本集團採購所需，市場上鮮有其他供應商提供有關規格的機械及部件。

機械及其他零部件的銷售分別佔總收益約23.5%及31.6%，分別佔本集團毛利總額約19.9%及30.6%。

# Management Discussion and Analysis

## 管理層討論及分析

### COST OF SALES

The cost of sales primarily consists of costs of inventories and consumables, depreciation on plant and machinery, overheads and direct labour costs relating to its production. The Group's costs of sales increased from approximately HK\$9.6 million for Q1 2021 by approximately 91.7% or HK\$8.7 million to HK\$18.3 million for the Reporting Period, which was primarily due to the increase in direct labour costs, as well as the increase in revenue and having different product mix during the year. The percentage increase in revenue is higher than the percentage increase in costs of sales due to the comparatively higher gross profit margin for slewing rings than that for machineries and other parts.

During the Reporting Period, the product mix of slewing rings, machineries and other parts were approximately 44.9%, 23.5% and 31.6%, respectively.

### ADMINISTRATIVE EXPENSES

The administrative expenses of the Group for the Reporting Period increased from HK\$2.5 million for Q1 2021 by approximately 11.0% or HK\$0.3 million to approximately HK\$2.8 million. Such increase was mainly due to the increase in staff costs by approximately HK\$0.6 million and the net decrease in other administrative expenses by approximately HK\$0.3 million. Other administrative expenses mainly represent the provision for auditor's remuneration and the legal and professional fees, which assisted the Group to enhance its corporate governance and compliance aspects.

### PROFIT ATTRIBUTABLE TO SHAREHOLDERS OF THE COMPANY

Profit attributable to equity holders of the Company was approximately HK\$9.2 million for the Reporting Period, as compared to approximately HK\$1.6 million for Q1 2021.

### 銷售成本

銷售成本主要包括存貨及消耗品成本、廠房及機械折舊、與生產有關的間接成本及直接勞工成本。本集團的銷售成本由二零二一年第一季度的約9.6百萬港元增加約91.7%或8.7百萬港元至報告期間的18.3百萬港元，主要由於年內直接勞工成本增加及收益增加以及擁有不同的產品組合所致。收益增加百分比高於銷售成本增加百分比，因為迴轉支承的毛利率相對高於機械及其他部件的毛利率。

於報告期間，迴轉支承、機械及其他部件的產品組合分別約為44.9%、23.5%及31.6%。

### 行政開支

本集團於報告期間的行政開支由二零二一年第一季度的2.5百萬港元增加約11.0%或0.3百萬港元至約2.8百萬港元。該增加乃主要由於員工成本增加約0.6百萬港元及其他行政開支淨減少約0.3百萬港元。其他行政開支主要指核數師薪酬及法律及專業費用撥備，其協助本集團加強企業管治及合規層面。

### 本公司股東應佔溢利

於報告期間，本公司權益持有人應佔溢利約為9.2百萬港元，而二零二一年第一季度則約為1.6百萬港元。

# Management Discussion and Analysis

## 管理層討論及分析

### PROSPECTS

The Group will continue to keep an eye on the development of the COVID-19 pandemic, maintain close communication with customers and suppliers, as well as review and timely adjust its strategies. In addition to serving our customers, employees' health and well-being is also the Group's top priority. The Group established the pandemic prevention and control measures to safeguard employees' health and safety, introduced flexible remote working arrangement and implemented efficient social distancing measures across our offices.

Our goal is to strengthen our position as a premium slewing ring manufacturer, and to leverage on our competitive advantages as "one-stop service" provider to expand the scale of our operation and increase our profit margin. We also aim to increase our competitiveness in this fragmented slewing rings manufacturing industry by (i) increasing our efficiency and productivity; (ii) raising the quality of our products; and (iii) reducing our costs of production and our reliance on manpower. To achieve such objectives, the Group will continue to implement the following strategies:

- acquiring and replacing machineries and equipment with an aim to enhance and expand our production capacity at our production facilities in Dongguan, the PRC;
- enlarging our market share and strengthening our marketing efforts;
- increasing our level of automation;
- establishing our enterprise resource planning (ERP) system;
- expanding our finance department; and
- enhancing staff training.

### 前景

本集團會密切關注 COVID-19 疫情的發展，與客戶及供應商保持緊密溝通，並及時檢討和調整其策略。除為客戶服務外，僱員的健康和福祉亦屬本集團首要之務。本集團已建立疫情防控措施，保障僱員健康和 safety，在辦事處引入靈活的遠程工作安排，並實行有效的社交隔離措施。

我們的目標是鞏固作為迴轉支承優質製造商的地位，同時利用作為「一站式服務」供應商的競爭優勢擴大業務規模及提高利潤率。我們亦有意於分散的迴轉支承製造行業中提升競爭力，方法為 (i) 提高效率及生產力；(ii) 提高產品質素；及 (iii) 減低生產成本及人力依賴。為達成該等目標，本集團將繼續實施以下策略：

- 就中國東莞的生產設施購置及更換機械及設備以提升及擴展產能；
- 擴大市場份額及加大營銷力度；
- 提高自動化水平；
- 設立企業資源規劃系統；
- 擴充財務部門；及
- 加強員工培訓。

# Other Information

## 其他資料

### DISCLOSURE OF INTERESTS — DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS

#### Directors' and Chief Executive Interests in Shares and Share Options

As at 31 March 2022, the interests or short positions of the Directors and the chief executives in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance of Hong Kong (the "SFO")) which are 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 interests and short positions which they are taken or deemed to have under such provisions of the SFO); (b) pursuant to Section 352 of the SFO, to be recorded in the register referred to therein; or (c) to be notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

### 權益披露 — 董事及最高行政人員的權益

#### 董事及最高行政人員於股份及購股權中擁有的權益

於二零二二年三月三十一日，董事及最高行政人員於本公司及其相聯法團（定義見香港證券及期貨條例（「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分部規定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有關規定當作或視為擁有的權益及淡倉）；(b) 根據證券及期貨條例第352條須記錄於該條所指登記冊的權益或淡倉；或(c) 根據GEM上市規則第5.46至5.67條所述的董事交易規定標準須知會本公司及聯交所的權益或淡倉如下：

#### Long position in shares and underlying shares of the company

於本公司股份及相關股份的好倉

Name of substantial shareholder capacity/ nature of interest	Total number of share(s) held	Percentage of interest in our Company's issued capital 於本公司已發行 股本權益的百分比
主要股東的姓名／名稱身分／權益性質	所持股份總數	
Mr. Chan Yuk Pan's Interest in controlled corporation <sup>(Note 1)</sup> 陳煜彬先生於受控法團的權益 <sup>(附註1)</sup>	300,000,000 shares (L) <sup>(Note 2)</sup> 300,000,000 股股份 (L) <sup>(附註2)</sup>	75% 75%

Note 1: Mr. YP Chan legally and beneficially owns the entire issued share capital of C Centrum Holdings Limited ("C Centrum") and is its sole director. Accordingly, Mr. YP Chan is deemed to be interested in the Shares held by C Centrum by virtue of the SFO.

附註1：陳煜彬先生合法及實益擁有C Centrum Holdings Limited（「C Centrum」）的全部已發行股本，並為其唯一董事。因此，根據證券及期貨條例，陳煜彬先生被視為於C Centrum所持有的股份內擁有權益。

Note 2: The letter "L" denotes "Long position" in such shares.

附註2：字母「L」指於相關股份的「好倉」。

Save as disclosed above, as at 31 March 2022, none of the Directors or chief executives had any interests or short positions in the 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 or Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interest and short positions which he was taken or deemed to have under provision of the SFO) or as recorded in the register required to be kept under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by Directors as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules.

除上文所披露者外，於二零二二年三月三十一日，概無董事或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第XV部）的股份、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分部須知會本公司或聯交所的權益或淡倉（包括根據證券及期貨條例的有關條文當作或視為擁有的權益及淡倉），或須記錄於根據證券及期貨條例第352條須存置的登記冊的權益或淡倉，或根據GEM上市規則第5.46至5.67條所述的董事交易規定標準須另行知會本公司及聯交所的權益或淡倉。

# Other Information 其他資料

## Share Option Scheme

Our Company has conditionally adopted a share option scheme (the “Share Option Scheme”), which was approved by written resolutions passed by its shareholders on 21 October 2019 and became unconditional on 15 November 2019. Our directors consider the purpose of the Share Option Scheme is to reward the participants defined under the Share Option Scheme for their contribution to the success of the Group and to provide incentive to them to further contribute to our Group. The principal terms of the Share Option Scheme are summarized under the paragraph headed “13. Share Option Scheme” in Appendix IV to the prospectus issued by the Company on 31 October 2019 and in accordance with the provisions of Chapter 23 of the GEM Listing Rules. No share option has been granted under Share Option Scheme since its adoption.

## DISCLOSURE OF INTERESTS — SUBSTANTIAL SHAREHOLDER’S INTERESTS

### Substantial Shareholder’s Interests in Shares and Share Options

As at 31 March 2022, so far as known by the Directors, the following persons/entities (not being a Director or Chief Executive of the Company) have an interest or short position in shares or underlying shares and debentures of Company and its associated corporation which would be required to be disclosed to the Company and the Stock Exchange under the provision of Divisions 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO, were as follows:

## 購股權計劃

本公司已有條件採納一項購股權計劃（「購股權計劃」），其於二零一九年十月二十一日獲股東以書面決議案形式批准，並於二零一九年十一月十五日成為無條件。董事認為購股權計劃旨在獎勵購股權計劃所界定的參與者過往對本集團的成功所作貢獻及激勵彼等繼續為本集團作出貢獻。購股權計劃的主要條款的概要載於本公司於二零一九年十月三十一日發行的招股章程附錄四「13.購股權計劃」一段及符合GEM上市規則第23章的條文。自購股權計劃獲採納以來，並無據此授出購股權。

## 權益披露 — 主要股東的權益

### 主要股東於股份及購股權中擁有的權益

於二零二二年三月三十一日，就董事所知，下列人士／實體（並非本公司董事或最高行政人員）於本公司及其相聯法團的股份或相關股份及債權證中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及聯交所披露或須記錄於根據證券及期貨條例第336條本公司須存置的登記冊的權益或淡倉，載列如下：

Name of substantial shareholder capacity	Nature of interest	Total number of share(s) held	Percentage of interest in our Company’s issued capital 於本公司已發行股本權益的百分比
主要股東的姓名／名稱身分	權益性質	所持股份總數	股本權益的百分比
C Centrum <sup>(Note 1)</sup>	Beneficial owner	300,000,000 shares (L) <sup>(Note 3)</sup>	75%
C Centrum <sup>(附註1)</sup>	實益擁有人	300,000,000 股股份 (L) <sup>(附註3)</sup>	75%
Ms. Leung Tak Yee <sup>(Note 2)</sup>	Interest of Spouse	300,000,000 shares (L) <sup>(Note 3)</sup>	75%
梁德儀女士 <sup>(附註2)</sup>	配偶權益	300,000,000 股股份 (L) <sup>(附註3)</sup>	75%

Note 1: The entire issued share capital of C Centrum is legally and beneficially owned by Mr. YP Chan. Accordingly, Mr. YP Chan is deemed to be interested in the 300,000,000 Shares held by C Centrum by virtue of the SFO.

附註1：C Centrum的全部已發行股本由陳煜彬先生合法及實益擁有。因此，根據證券及期貨條例，陳煜彬先生被視為於C Centrum所持有的300,000,000股股份內擁有權益。

Note 2: Ms. Leung Tak Yee is the spouse of Mr. YP Chan and is deemed to be interested in all the underlying Shares that Mr. YP Chan is interested through C Centrum by virtue of the SFO.

附註2：梁德儀女士為陳煜彬先生的配偶，根據證券及期貨條例，被視為於陳煜彬先生透過C Centrum擁有權益的所有相關股份內擁有權益。

Note 3: The letter “L” denotes “Long position” in such shares.

附註3：字母「L」指於相關股份的「好倉」。

# Other Information

## 其他資料

Save as disclosed above, as at 31 March 2022, no other person (other than Director or chief executive of the Company) had any interest or short position in the Shares or underlying shares of the Company which would fall under the provisions of Divisions 2 and 3 of Part XV of the SFO to be disclosed to the Company, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

### PURCHASE, SALES AND REDEMPTION OF SHARES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during the Reporting Period.

### DIRECTORS' INTERESTS IN COMPETING BUSINESS

None of the Directors or their respective close associates is or was interested in any business apart from the Group's business that competes or competed or is or was likely to compete, either directly or indirectly, with the Group's business at any time during the Reporting Period and up to the date of this report.

### LOAN AGREEMENT WITH COVENANT RELATING TO SPECIFIC PERFORMANCE OF THE CONTROLLING SHAREHOLDERS

Reference is made to an announcement dated 10 September 2020 issued by the Company with regard to a facility letter (the "**Previous Facility Letter**") for a trading facility (the "**Previous Facility**").

On 18 June 2021, the existing lender, DBS Bank (Hong Kong) Limited (the "**Lender**"), has pursuant to its periodic review agreed to replace the Previous Facility with a revised trading facility of up to HK\$10,000,000 (the "**Facility**") for Best Linking Limited ("**Best Linking**"), which is an indirect wholly-owned subsidiary of the Company. Best Linking and the Company, as borrower and corporate guarantor respectively, entered into a revised banking facility letter with the Lender (the "**Facility Letter**"), on the terms and conditions therein contained, including the Lender's right to review any time and the Lender's customary overriding right to demand repayment, as well as the right to call for cash cover on demand for prospective or contingent liability.

Pursuant to the terms of the Facility Letter, among other things, during the term of the Facility Letter, (i) Best Linking shall remain an indirect wholly-owned subsidiary of the Company; (ii) the Company shall procure Mr. Chan Yuk Pan ("**Mr. YP Chan**"), the controlling shareholder of the Company, to remain as the director of the Company and Best Linking; and (iii) Mr. YP Chan shall continue to be the single largest shareholder and hold not less than 50% of the beneficial interest of the Company and Best Linking. As at the date of the announcement, Mr. YP Chan's beneficial interest in each of the Company and Best Linking is 75%.

除上文所披露者外，於二零二二年三月三十一日，概無其他人士（本公司董事或最高行政人員除外）於本公司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或須記錄於根據證券及期貨條例第336條本公司須存置的登記冊的權益或淡倉。

### 購買、出售及贖回股份

於報告期間，本公司及其任何附屬公司均無購買、出售或贖回任何本公司上市證券。

### 董事於競爭業務的權益

於報告期間及直至本報告日期的任何時間，董事或彼等各自的緊密聯繫人現時或過往概無於除本集團的業務以外與本集團的業務直接或間接構成競爭或在現時或過往可能構成競爭的業務中擁有權益。

### 貸款協議連同與控股股東的特定履約責任有關的契諾

茲提述本公司日期為二零二零年九月十日的公告，內容涉及一份關於貿易融資（「**先前融資**」）的融資函件（「**先前融資函件**」）。

在二零二一年六月十八日，現時的貸方星展銀行（香港）有限公司（「**貸方**」）已根據其定期審查，同意為本公司的間接全資附屬公司永聯豐有限公司（「**永聯豐**」）提供最多10,000,000港元的經修訂貿易融資（「**該融資**」），以取代先前融資。永聯豐與本公司（分別作為借方及企業擔保人）已與貸方訂立經修訂銀行融資函件（「**融資函件**」），當中所載條款及條件包括貸方有權於任何時間審查及貸方擁有要求償款的慣常凌駕性權利，以及就潛在或或然負債要求現金保障的權利。

根據融資函件的條款，（其中包括）於融資函件年期內，(i) 永聯豐仍為本公司的間接全資附屬公司；(ii) 本公司將促使本公司控股股東陳煜彬先生（「**陳煜彬先生**」）留任本公司及永聯豐董事；及(iii) 陳煜彬先生將繼續成為單一最大股東，並持有本公司及永聯豐不少於50%的實益權益。於該公告日期，陳煜彬先生於本公司及永聯豐各自的實益權益分別為75%。

# Other Information 其他資料

## DIVIDEND

The Board does not recommend the payment of any dividend for the Reporting Period (for Q1 2021: nil).

## CODE ON CORPORATE GOVERNANCE

The Company recognises that good corporate governance is vital to the success of the Group and to sustain the development of the Group. The Company aims at complying with, where appropriate, all code provisions (“**Code Provisions**”) of the Corporate Governance Code (the “**CG Code**”) as set out in Appendix 15 to the GEM Listing Rules.

The Company’s corporate governance practices are based on the principles and the Code Provisions set out in the CG Code of the GEM Listing Rules. Throughout the Reporting Period, the Company has complied, to the extent applicable and permissible, with all Code Provisions set out in CG Code with the exception of Code C.2.1. Code Provision C.2.1 of the CG Code stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. Mr. YP Chan currently holds both positions for the Reporting Period and up to the date of this report. As Mr. YP Chan has been responsible for the overall management of the Group, including strategic planning as well as sales and business development, the Board considered that Mr. YP Chan is the suitable candidate to continue to hold both positions.

Reference is made to an announcement dated 31 March 2022 issued by the Company. The Board has established a corporate governance committee (the “**CG Committee**”) with effect from 31 March 2022 to continue the review of the corporate governance policy and the practices of the Company and to ensure the Company is up to date with the latest practices. The appointment of LY Capital as the Company’s compliance adviser has come to an end on 31 March 2022.

## DIRECTORS’ SECURITIES TRANSACTIONS

The Group has adopted a code regulating the securities transactions of Directors and executive officers named in this report, on terms no less exacting than the required standard of dealing as set out in Rules 5.48 to 5.67 of the GEM Listing Rules (the “**Model Code**”).

Specific enquiry had been made to all Directors and relevant employees. They have confirmed that they have complied with the Model Code throughout the Reporting Period.

The Company has also established written guidelines regulating the transactions of securities of the Company by senior management and employees who are likely to be in possession of any inside information of the Company.

## 股息

董事會不建議就報告期間派付任何股息（於二零二一年第一季度：無）。

## 企業管治守則

本公司明瞭良好企業管治對本集團的成功及維持本集團的發展非常重要。本公司擬遵守（如合適）GEM上市規則附錄15所載企業管治守則（「**企業管治守則**」）的所有守則條文（「**守則條文**」）。本公司的企業管治常規乃以GEM上市規則企業管治守則所載原則及守則條文為基礎。

於報告期間，本公司已在適用及可行的情況下遵守所有企業管治守則所載的守則條文，惟有關於守則第C.2.1條的情況除外。企業管治守則之守則條文第C.2.1條規定，主席及行政總裁的職責應予區分，且不應由同一人士擔任。陳煜彬先生目前於報告期間及直至本公告日期兼任兩個職位。由於陳煜彬先生一直負責本集團的整體管理，包括戰略規劃以及銷售及業務發展，董事會認為陳煜彬先生為繼續兼任兩個職位的適當人選。

茲提述本公司日期為二零二二年三月三十一日的公告，董事會已成立企業管治委員會（「**企業管治委員會**」），自二零二二年三月三十一日起生效，以繼續審視本公司的企業管治政策及慣例，確保本公司與最新的慣例保持一致。委任絡繹資為本公司合規顧問已於二零二二年三月三十一日結束。

## 董事的證券交易

本集團已採納規管董事及名列本公告的行政人員進行本公司之證券交易守則，其條款不會較GEM上市規則第5.48至5.67條所載的訂明買賣標準寬鬆（「**標準守則**」）。

已向全體董事及相關員工作出具體查詢。彼等已確認彼等於報告期間一直遵守標準守則。

本公司亦已就可能取得本公司內幕資料的高級管理層及僱員進行本公司的證券交易制定書面指引。



# Other Information

## 其他資料

### AUDIT COMMITTEE

Our Company established an audit committee on 21 October 2019 with written terms of reference in compliance with Rule 5.28 to 5.33 of the GEM Listing Rules and paragraphs D.3.3 and D.3.7 of the CG Code. The audit committee comprises three independent non-executive Directors, namely Mr. Chan Wan Tsun Adrian Alan, Ms. Tam Ho Ting and Ms. Tsang Hau Lam. Mr. Chan Wan Tsun Adrian Alan, who has appropriate professional qualification and experience in accounting matters, was appointed the chairman of the audit committee.

The Company's audit committee has reviewed the accounting policies and practices adopted by the Group and has discussed with the management regarding the auditing and financial reporting matters. The audit committee has discussed and reviewed the unaudited condensed consolidated financial statements for the Reporting Period.

### CONTINUING DISCLOSURE OBLIGATIONS PURSUANT TO THE LISTING RULES

Save as disclosed, the Company does not have any other disclosure obligations under Rules 17.22, 17.23 and 17.24 of the GEM Listing Rules.

By order of the Board  
**Best Linking Group Holdings Limited**  
**Chan Yuk Pan**  
*Chairman*

Hong Kong, 6 May 2022

*As at the date of this report, the executive Directors are Mr. Chan Yuk Pan and Mr. Chan Lung Pan; and the independent non-executive Directors are Mr. Chan Wan Tsun Adrian Alan, Ms. Tsang Hau Lam and Ms. Tam Ho Ting.*

### 審計委員會

本公司於二零一九年十月二十一日成立審計委員會，並遵照GEM上市規則第5.28至5.33條及企業管治守則第D3.3及D3.7段擬備了書面職權範圍。審計委員會由三位獨立非執行董事：陳弘俊先生、譚可婷女士及曾巧臨女士組成。陳弘俊先生在會計事宜具有合適的專業資歷和經驗，獲委任為審計委員會主席。

本公司審計委員會已審視本集團所採納的會計政策及慣例，並與管理層討論審計及財務報告事宜。審計委員會已討論及審視報告期間的未經審核簡明綜合財務報表。

### 根據上市規則的持續披露責任

除披露者外，本公司並無任何其他須根據GEM上市規則第17.22、17.23及17.24條作出披露的責任。

承董事會命  
**永聯豐集團控股有限公司**  
主席  
**陳煜彬**

香港，二零二二年五月六日

於本報告日期，執行董事為陳煜彬先生及陳龍彬先生；獨立非執行董事為陳弘俊先生、曾巧臨女士及譚可婷女士。



**BEST LINKING GROUP HOLDINGS LIMITED**  
永聯豐集團控股有限公司