



Legendary
Group 創天傳承

Stock Code: 8195

2022 中期報告 Interim Report

(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 : 8195

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

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This report, for which the directors (the “Directors”) of Legendary Group Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief, the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.

香港聯合交易所有限公司（「聯交所」）GEM的特色

GEM的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司帶有較高投資風險。有意投資的人士應瞭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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本報告遵照聯交所**GEM**證券上市規則（「**GEM**上市規則」）的規定提供有關創天傳承集團有限公司（「本公司」）的資料。本公司各董事（「董事」）共同及個別對本報告承擔全部責任。董事於作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重大方面均屬準確及完整，且並無誤導或欺詐成分，亦無遺漏任何其他事項，致使本報告內任何聲明或本報告有所誤導。

CORPORATE INFORMATION

公司資料

REGISTERED OFFICE IN THE CAYMAN ISLANDS

Maples Corporate Services Limited
P.O. Box 309, Uglad House
Grand Cayman, KY1-1104
Cayman Islands

HEADQUARTER AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

5/F, World Interests Building, 8 Tsun Yip Lane,
Kwun Tong, Hong Kong

EXECUTIVE DIRECTORS

Mr. Yuen Yu Sum (*Chairman*)
Mr. Chan Lap Jin Kevin

NON-EXECUTIVE DIRECTORS

Mr. Law Wing Chung

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Chan Kim Fai Eddie
Mr. Ng Chi Ho Dennis
Mr. Chung Chin Kwan
Mr. Chung Kwok Pan
Mr. Leung Kai Cheong Kenneth

AUDIT COMMITTEE

Mr. Chan Kim Fai Eddie (*Chairman*)
Mr. Ng Chi Ho Dennis
Mr. Chung Chin Kwan

REMUNERATION COMMITTEE

Mr. Chung Chin Kwan (*Chairman*)
Mr. Ng Chi Ho Dennis
Mr. Law Wing Chung

NOMINATION COMMITTEE

Mr. Chung Chin Kwan (*Chairman*)
Mr. Ng Chi Ho Dennis
Mr. Law Wing Chung

開曼群島註冊辦事處

Maples Corporate Services Limited
P.O. Box 309, Uglad House
Grand Cayman, KY1-1104
Cayman Islands

香港總部及主要經營地點

香港觀塘
駿業里8號世貿大樓5樓

執行董事

袁裕深先生 (*主席*)
陳立展先生

非執行董事

羅永聰先生

獨立非執行董事

陳劍輝先生
吳志豪先生
鍾展坤先生
鍾國斌先生
梁繼昌先生

審核委員會

陳劍輝先生 (*主席*)
吳志豪先生
鍾展坤先生

薪酬委員會

鍾展坤先生 (*主席*)
吳志豪先生
羅永聰先生

提名委員會

鍾展坤先生 (*主席*)
吳志豪先生
羅永聰先生

AUTHORISED REPRESENTATIVES

Mr. Yuen Yu Sum
Ms. Fung Yuk Yiu

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

Maples Fund Services (Cayman) Limited
P.O. Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1104
Cayman Islands

**BRANCH SHARE REGISTRAR AND
TRANSFER OFFICE IN HONG KONG**

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

PRINCIPAL BANKERS

China Construction Bank (Asia) Corporation Limited
Dah Sing Bank
DBS Bank (Hong Kong) Limited

COMPANY SECRETARY

Ms. Fung Yuk Yiu

AUDITOR

Kenswick CPA Limited
Certified Public Accountants

COMPANY'S WEBSITE

www.legendarygp.com.hk

STOCK CODE

8195

授權代表

袁裕深先生
馮鈺堯女士

開曼群島主要股份過戶登記處

Maples Fund Services (Cayman) Limited
P.O. Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1104
Cayman Islands

香港股份過戶登記分處

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

主要往來銀行

中國建設銀行（亞洲）股份有限公司
大新銀行
星展銀行（香港）有限公司

公司秘書

馮鈺堯女士

核數師

華普（香港）會計師事務所有限公司
執業會計師

公司網站

www.legendarygp.com.hk

股份代號

8195

INTERIM RESULTS

中期業績

The board of Directors (the "Board") is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the "Group") for the three months and six months ended 30 September 2022 (the "Interim Financial Statements") together with the unaudited comparative figures for the corresponding period in 2021 as follows:

董事會（「董事會」）欣然提呈本公司及其附屬公司（統稱「本集團」）截至二零二二年九月三十日止三個月及六個月的未經審核簡明綜合業績（「中期財務報表」），連同二零二一年同期未經審核比較數字如下：

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表

		For the three months ended 30 September		For the six months ended 30 September		
		截至九月三十日止三個月		截至九月三十日止六個月		
		2022	2021	2022	2021	
		二零二二年	二零二一年	二零二二年	二零二一年	
NOTES		HK\$'000	HK\$'000	HK\$'000	HK\$'000	
附註		千港元	千港元	千港元	千港元	
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	
Revenue	收益	5	52,107	20,965	102,221	51,494
Cost of sales	銷售成本		(17,830)	(4,744)	(32,705)	(9,307)
Other income	其他收入		102	766	182	1,644
Other gains and losses, net	其他收益及虧損淨額	6	93	(2,857)	244	(2,718)
Selling and distribution expenses	銷售及分銷開支		(2,772)	(1,915)	(4,041)	(2,064)
Administrative and other expenses	行政及其他開支		(26,942)	(7,694)	(44,416)	(16,094)
Finance costs	財務成本	7	(122)	(644)	(145)	(1,613)
Profit before taxation	除稅前溢利		4,636	3,877	21,340	21,342
Income tax expense	所得稅開支	8	(1,074)	(676)	(3,076)	(3,338)
Profit and total comprehensive income for the period	期內溢利及全面收益總額	9	3,562	3,201	18,264	18,004

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

		For the three months ended 30 September		For the six months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
NOTES		HK\$'000	HK\$'000	HK\$'000	HK\$'000
附註		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Profit (loss) and total comprehensive income (expense) for the period attributable to:	以下人士應佔期內溢利(虧損)及全面收益(開支)總額：				
Owners of the Company	本公司擁有人	3,837	3,214	18,894	18,021
Non-controlling interests	非控股權益	(275)	(13)	(630)	(17)
		3,562	3,201	18,264	18,004
		HK cent	HK cent	HK cent	HK cent
		港仙	港仙	港仙	港仙
Earnings per share	每股盈利				
Basic	基本	1.07	0.94	5.27	5.54
Diluted	攤薄	1.00	0.87	4.92	5.13

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

			At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	12	34,486	34,649
Intangible assets	無形資產		4,900	4,900
Goodwill	商譽		185,352	171,070
Interests in associates	於聯營公司權益		-	-
Rental deposits	租賃按金	14	3,176	2,776
			227,914	213,395
Current assets	流動資產			
Inventories	存貨		2,325	3,055
Financial assets at fair value through profit or loss	按公平值計入損益的 金融資產		1,727	1,993
Trade and other receivables	貿易及其他應收款項	14	52,579	41,575
Amount due from associates	應收聯營公司款項		6,230	6,230
Loan receivables	應收貸款	13	44,977	42,123
Cash and cash equivalents	現金及現金等價物		20,114	21,018
			127,952	115,994

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
	NOTES 附註		
Current liabilities	流動負債		
Trade and other payables	貿易及其他應付款項	15 7,956	9,798
Contract liabilities	合約負債	32,770	24,994
Bank and other borrowings	銀行及其他借貸	5,000	5,000
Lease liabilities	租賃負債	9,396	9,494
Tax payable	應付稅項	7,943	14,869
Provision for litigation	訴訟撥備	1,735	1,735
		64,800	65,890
Net current assets	流動資產淨值	63,152	50,104
Total assets less current liabilities	資產總值減流動負債	291,066	263,499
Non-current liability	非流動負債		
Other payables	其他應付款項	15 45,985	36,585
Lease liabilities	租賃負債	14,686	14,783
Deferred tax liabilities	遞延稅項負債	14	14
		60,685	51,382
Net assets	資產淨值	230,381	212,117

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

			At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
CAPITAL AND RESERVES	資本及儲備			
Share capital	股本	16	179	179
Reserves	儲備		232,053	213,159
Equity attributable to owners of the Company	本公司擁有人應佔權益		232,232	213,338
Non-controlling interests	非控股權益		(1,851)	(1,221)
Total equity	權益總額		230,381	212,117

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

Attributable to owners of the Company

本公司擁有人應佔

		Share capital	Share premium	Fair value reserve (non-recycling) (公平價值儲備 (不可轉回))	Special reserve	Share option reserves	Other reserve	Accumulated (losses)/ profits (虧損)/ 溢利 累計	Total	Non-controlling interests	Total equity
		股本	股份溢價	(不可轉回)	特別儲備	購股權儲備	其他儲備	(虧損)/ 溢利	總計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	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	千港元	千港元
At 1 April 2021 (audited)	於二零二一年四月一日 (經審核)	154	78,152	(21,924)	28,431	5,437	4,327	82,181	176,758	(2,739)	174,019
Profit (loss) and total comprehensive income (expense) for the period	期內溢利(虧損)及全面收益 (開支)總額	-	-	-	-	-	-	18,021	18,021	(17)	18,004
Acquisition of a subsidiary	收購一間附屬公司	24	33,226	-	-	-	-	-	33,250	-	33,250
Disposal of a subsidiary	出售一間附屬公司	-	-	-	-	-	-	-	-	2,739	2,739
Exercise of share options	行使購股權	1	2,269	-	-	-	-	-	2,270	-	2,270
Annual dividend	年度股息	-	(12,881)	-	-	-	-	-	(12,881)	-	(12,881)
Interim dividend	中期股息	-	(13,367)	-	-	-	-	-	(13,367)	-	(13,367)
At 30 September 2021 (unaudited)	於二零二一年九月三十日 (未經審核)	179	87,399	(21,924)	28,431	5,437	4,327	100,202	204,051	(17)	204,034
At 1 April 2022 (audited)	於二零二二年四月一日 (經審核)	179	87,691	-	28,431	5,145	4,327	87,565	213,338	(1,221)	212,117
Profit (loss) and total comprehensive income (expense) for the period	期內溢利(虧損)及全面收益 (開支)總額	-	-	-	-	-	-	18,894	18,894	(630)	18,264
At 30 September 2022 (unaudited)	於二零二二年九月三十日 (未經審核)	179	87,691	-	28,431	5,145	4,327	106,459	232,232	(1,851)	230,381

Notes:

附註：

- | | |
|--|---|
| <p>(i) Special reserve represented the difference between the nominal amount of the share capital and share premium issued by L & A Interholdings Inc. and the nominal amount of the share capital issued by the Company pursuant to the group reorganisation.</p> | <p>(i) 特別儲備指L & A Interholdings Inc. 所發行股本的面值及股份溢價與本公司根據集團重組所發行股本面值之間的差額。</p> |
| <p>(ii) Other reserve arose from the waiver of loan from a shareholder of the Company in previous years.</p> | <p>(ii) 其他儲備產生自本公司一名股東於過往年度免除貸款還款。</p> |

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended
30 September

截至九月三十日止六個月

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)

NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	經營活動所得(所用)現金淨額	5,040	(6,649)
INVESTING ACTIVITIES	投資活動		
Proceeds from disposal of financial assets at fair value through profit or loss	出售按公平值計入損益的 金融資產所得款項	510	-
Net cash outflow from acquisition of subsidiaries	來自收購附屬公司的現金流出 淨額	(4,882)	-
Purchase of property, plant and equipment	購買物業、廠房及設備	(1,354)	(1,178)
Interest received	已收利息	-	2
NET CASH (USED IN) GENERATED FROM INVESTING ACTIVITIES	投資活動(所用)所得現金 淨額	(5,726)	(1,176)
FINANCING ACTIVITIES	融資活動		
Repayment of lease liabilities	償還租賃負債	(195)	(2,206)
Interest paid	已付利息	(23)	-
Repayment of other borrowings	償還其他借貸	-	(32,371)
Dividend paid	已付股息	-	(22,325)
Net proceed from exercise of share options	行使購股權所得款項淨額	-	2,270

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended
30 September

截至九月三十日止六個月

		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)
NET CASH USED IN FINANCING ACTIVITIES	融資活動所用現金淨額	(218)	(54,632)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物 減少淨額	(904)	(62,457)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	期初現金及現金等價物	21,018	72,944
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	期末現金及現金等價物		
represented by bank balances and cash	呈列為銀行結餘及現金	20,114	10,487

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability. The Company's shares have been listed on the GEM of The Stock Exchange since 10 October 2014. The addresses of the registered office and the principal place of business of the Company are P.O. Box 309, Ugland House, Grand Cayman, KY1-1104 Cayman Islands and 5/F., World Interest Building, 8 Tsun Yip Lane, Kwun Tong, Hong Kong, respectively.

The Company is an investment holding company. The Group is principally engaged in the manufacturing and sales of OEM garment products; retailing and wholesaling of garment products under the Group's own brand and high-end fashion brand; provision of loan services; provision of financial quotient and investment education courses, property investment and provision of private supplementary education services.

2. BASIS OF PREPARATION

The Interim Financial Statements have been prepared in accordance with the Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants and the applicable disclosure provisions of Chapter 18 of the GEM Listing Rules.

1. 一般資料

本公司在開曼群島註冊成立為獲豁免有限公司。本公司股份自二零一四年十月十日起於聯交所GEM上市。本公司的註冊辦事處及主要營業地點的地址分別為P.O. Box 309, Ugland House, Grand Cayman, KY1-1104 Cayman Islands及香港觀塘駿業里8號世貿大樓5樓。

本公司為投資控股公司。本集團主要從事製造及銷售原設備製造服裝產品；在本集團自有品牌及高檔時裝品牌下零售及批發服裝產品；提供貸款服務；提供財商及投資教育課程、物業投資及提供私立輔助教育服務。

2. 編製基準

中期財務報表乃根據香港會計師公會頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」及GEM上市規則第18章之適用披露條文而編製。

2. BASIS OF PREPARATION (CONTINUED)

This Interim Financial Statements contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the 2022 annual financial statements. The condensed consolidated interim financial statements and notes thereon do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the annual report for the year ended 31 March 2022 (the "2022 Annual Report").

The adoption of the new/revised Hong Kong Financial Reporting Standards ("HKFRSs") that are relevant to the Group and effective for the financial year begin on or after 1 April 2022 had no significant effects on the results and financial position of the Group for the current or prior accounting periods have been prepared or presented. At the date of authorisation of the Interim Financial Statements, the Group has not early adopted the new/revised HKFRSs that have been issued but are not yet effective.

2. 編製基準 (續)

本中期財務報表載有簡明綜合財務報表及經選定說明附註。附註包括對瞭解本集團自二零二二年年末財務報表以來之財務狀況及表現變動而言屬重大之事件及交易的說明。簡明綜合中期財務報表及其附註並不包括年度財務報表所規定之一切資料及披露，並應與截至二零二二年三月三十一日止年度的年報（「二零二二年年報」）一併閱讀。

採納與本集團相關且於二零二二年四月一日或之後開始之財政年度生效之新訂／經修訂香港財務報告準則（「香港財務報告準則」）對本集團當前或過往會計期間之業績及財務狀況之編製或呈列方式並無重大影響。於本中期財務報表獲授權刊發之日，本集團並未提早採納已頒佈但尚未生效之新訂／經修訂香港財務報告準則。

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation used in the preparation of the Interim Financial Statements are consistent with those adopted in the 2022 Annual Report.

The Interim Financial Statements are presented in Hong Kong dollars (“HK\$”), which is also the functional currency of the Company.

The Interim Financial Statements have been prepared on the historical cost basis, except for certain financial instruments that are measured at fair values.

4. ESTIMATES

The preparation of Interim Financial Statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

In preparing the Interim Financial Statements, the significant judgements made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those that applied to the 2022 Annual Report.

3. 主要會計政策

編製中期財務報表所採用的會計政策及計算方法與二零二二年年報所採納者一致。

中期財務報表乃以港元（「港元」）呈列，港元亦為本公司的功能貨幣。

除若干金融工具按公平值計量外，中期財務報表已根據歷史成本基準編製。

4. 估計

編製中期財務報表時，管理層須作出判斷、估計及假設，有關判斷、估計及假設會影響會計政策的應用以及資產與負債、收入與開支的呈報金額。實際結果可能有別於該等估計。

在編製中期財務報表時，管理層應用本集團會計政策時作出的重大判斷及估計不明朗因素的主要來源與二零二二年年報所應用者相同。

5. REVENUE AND SEGMENT INFORMATION

The Group manages its businesses by divisions, which are organised by business lines (products and services). In a manner consistent with the way in which information is reported internally to the Group's executive Directors (the chief operating decision maker) ("CODM") for the purposes of resource allocation and performance assessment, the Group has presented the following reportable segments. No operating segments have been aggregated to form the following reportable segments.

- (i) OEM Business: manufacturing and sales of OEM garment products;
- (ii) Retail Business: retailing and wholesaling of garment products under the Group's own brand and high-end fashion brand;
- (iii) Money Lending Business: provision of loan services;
- (iv) Financial Quotient and Investment Education Business: provision of financial quotient and investment education courses for the customers;
- (v) Property Investment Business: investing properties in Asia Pacific region to general rental income and to gain from the appreciation in the properties' values in the long term; and

5. 收益及分部資料

本集團按部門管理其業務，部門以業務種類（產品及服務）劃分。本集團呈列以下可呈報分部，這與本集團就資源分配及表現評估向執行董事（主要營運決策者）（「主要營運決策者」）內部匯報資料之方式一致。以下可呈報分部並非合併任何經營分部所得。

- (i) 原設備製造業務：製造及銷售原設備製服裝產品；
- (ii) 零售業務：在本集團自有品牌及高檔時裝品牌下零售及批發服裝產品；
- (iii) 放債業務：提供貸款服務；
- (iv) 財商及投資教育業務：為客戶提供財商及投資教育課程；
- (v) 物業投資業務：於亞太地區投資物業以產生租金收入及自物業長期升值產生收益；及

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

- (vi) Private supplementary education business: Provision of private supplementary education services.

(a) Segment results

For the purposes of assessing segment performance and allocating resources between segments, the Group's executive Directors monitor the results attributable to each reportable segment on the following basis:

Revenue and expenses are allocated to the reportable segments with reference to sales generated by those segments and the expenses incurred by those segments or which otherwise arise from the depreciation or amortisation of assets attributable to those segments.

5. 收益及分部資料 (續)

- (vi) 私立輔助教育業務：提供私立輔助教育服務。

(a) 分部業績

就評估分部表現及分配分部間資源而言，本集團執行董事監察各個可呈報分部之應佔業績，其基準如下：

收益及開支乃參照該等分部所產生之銷售額及該等分部所產生之開支或因該等分部之資產折舊或攤銷而產生之其他開支分配予各可呈報分部。

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(a) Segment results (Continued)

Segment results represents pretax profit/loss incurred from each segment without allocation of other income, other gains and losses, certain corporate expenses and finance costs. This is the measure reported to the CODM for the purpose of resource allocation and performance assessment.

Segments assets include all tangible, intangible assets and current assets with the exception of investments in financial assets and other corporate assets. Segment liabilities include provisions, lease liabilities and trade and other payables attributable to the activities of the individual segments and borrowings managed directly by the segments.

The accounting policies of the operating segments are the same as the Group's accounting policies.

5. 收益及分部資料 (續)

(a) 分部業績 (續)

分部業績指各分部所產生除稅前溢利／虧損，且並未分配其他收入、其他收益及虧損、若干企業開支以及財務成本。此乃向主要營運決策者呈報以分配資源及評估表現的計量方法。

分部資產包括所有有形資產、無形資產及流動資產，不包括於金融資產及其他企業資產的投資。分部負債包括個別分部活動應佔之撥備、租賃負債以及貿易及其他應付款項及由各分部直接管理之借貸。

營運分部之會計政策與本集團之會計政策相同。

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(a) Segment results (Continued)

Disaggregation of revenue from contracts with customers by the timing of revenue recognition, as well as information regarding the Group's reportable segments as provided to the Group's executive Directors for the purposes of resources allocation and assessment of segment performance for the six months ended 30 September 2022 and 2021 is set out below:

5. 收益及分部資料 (續)

(a) 分部業績 (續)

截至二零二二年及二零二一年九月三十日止六個月，按收益確認時間劃分的客戶合約收益及為分配資源及評估分部表現目的而向本集團執行董事提供有關本集團可呈報分部之資料載列如下：

		Six months ended 30 September 2022 截至二零二二年九月三十日止六個月						
		Financial		Quotient and		Private		
		OEM	Retail	Money	Investment	Property	Supplementary	Total
		Business	Business	Lending	Education	Investments	Education	
		原設備	零售業務	放債業務	財商及投資	物業	私立輔助	
		製造業務	零售業務	放債業務	教育業務	投資業務	教育業務	總計
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Reportable segment revenue:	可呈報分部收益：							
Disaggregated by timing of revenue recognition	按收益確認時間分類							
Goods transferred at a point in time	於某一時間點轉移的貨品	-	860	-	79,985	-	19,686	100,531
Revenue from other resources	其他來源收益	-	-	1,690	-	-	-	1,690
Revenue from external customers	來自外部客戶的收益	-	860	1,690	79,985	-	19,686	102,221
Reportable segment profit	可呈報分部溢利	-	128	1,230	28,523	-	(4,013)	25,868
Fair value change of financial assets at fair value through profit or loss, net	按公平值計入損益的金融資產的公平值變動淨額							172
Gain on disposal of financial assets at fair value through profit or loss, net	出售按公平值計入損益的金融資產的收益淨額							72
Other income	其他收入							182
Finance cost	財務成本							(145)
Corporate expenses	企業開支							(4,809)
Profit before taxation	除稅前溢利							21,340

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(a) Segment results (Continued)

5. 收益及分部資料 (續)

(a) 分部業績 (續)

		OEM Business	Retail Business	Money Lending Business	Financial Quotient and Investment Education Business	Property Investments Business	Private Supplementary Education Business	Total
		原設備 製造業務	零售業務	放債業務	財商及投資 教育業務	物業 投資業務	私立輔助 教育業務	總計
		HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
As at 30 September 2022	於二零二二年九月三十日							
Assets	資產							
Reportable segment assets (including interest in associates)	可呈報分部資產 (包括於聯營公 司的權益)	-	4,510	48,926	49,315	2	50,822	153,575
Goodwill	商譽							185,352
Financial assets at fair value through profit or loss	按公平值計入損益的金融資產							1,727
Unallocated head office and corporate assets	未分配之總部及企業資產							15,212
Consolidated total assets	綜合總資產							355,866
Liabilities	負債							
Reportable segment liabilities	可呈報分部負債	-	74	322	51,407	-	17,869	69,672
Other payable for acquisition of subsidiaries	收購附屬公司的其他 應付款項							45,986
Unallocated head office and corporate liabilities	未分配之總部及企業負債							9,827
Consolidated total liabilities	綜合總負債							125,485

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(a) Segment results (Continued)

5. 收益及分部資料 (續)

(a) 分部業績 (續)

		Six months ended 30 September 2021 截至二零二一年九月三十日止六個月						
		OEM Business	Retail Business	Wholesaling Business	Money Lending Business	Financial Quotient and Investment Business	Property Investments Business	Total
		原設備製造業務	零售業務	批發業務	放債業務	財商及投資物業	投資業務	總計
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Reportable segment revenue:	可呈報分部收益：							
Disaggregated by timing of revenue recognition	按收益確認時間分類							
Goods transferred at a point in time	於某一時間點轉移的貨品	-	-	-	-	49,908	-	49,908
Revenue from other resources	其他來源收益	-	-	-	1,586	-	-	1,586
Revenue from external customers	來自外部客戶的收益	-	-	-	1,586	49,908	-	51,494
Reportable segment profit	可呈報分部溢利	(37)	(3)	(2)	1,731	23,311	(5)	24,995
Fair value change of financial assets at fair value through profit or loss, net	按公平值計入損益的金融資產的公平值變動淨額							(183)
Loss on disposal of financial assets at fair value through profit or loss, net	出售按公平值計入損益的金融資產的虧損淨額							(541)
Loss on disposal of a subsidiary	出售一間附屬公司的虧損							(1,970)
Written-off of trade receivables	撇銷貿易應收款項							(24)
Other income	其他收入							1,644
Finance cost	財務成本							(1,613)
Corporate expenses	企業開支							(966)
Profit before taxation	除稅前溢利							21,342

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(a) Segment results (Continued)

5. 收益及分部資料 (續)

(a) 分部業績 (續)

	OEM Business 原設備 製造業務 HK\$'000 千港元 (Unaudited) (未經審核)	Retail Business 零售業務 HK\$'000 千港元 (Unaudited) (未經審核)	Money Lending Business 放債業務 HK\$'000 千港元 (Unaudited) (未經審核)	Financial Quotient and Investment Education Business 財商及投資 教育業務 HK\$'000 千港元 (Unaudited) (未經審核)	Property Investments Business 物業 投資業務 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
As at 30 September 2021	於二零二一年九月三十日					
Assets	資產					
Reportable segment assets (including interest in associates)	可呈報分部資產 (包括於聯營公司的權益)					
	2,168	-	77,474	85,759	918	166,319
Goodwill	商譽					
	135,071					
Financial assets at fair value through profit or loss	按公平值計入損益的金融資產					
	4,520					
Unallocated head office and corporate assets	未分配之總部及企業資產					
	8,571					
Consolidated total assets	綜合總資產					
	314,481					
Liabilities	負債					
Reportable segment liabilities	可呈報分部負債					
	451	1,735	866	60,570	-	63,622
Promissory note payables	應付承兌票據					
	26,030					
Unallocated head office and corporate liabilities	未分配之總部及企業負債					
	20,795					
Consolidated total liabilities	綜合總負債					
	110,447					

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(a) Segment results (Continued)

There was no inter-segment revenue for the six months ended 30 September 2022 and 2021.

(b) Revenue from major products and services

The following is an analysis of the Group's revenue from its major products and services:

5. 收益及分部資料 (續)

(a) 分部業績 (續)

於截至二零二二年及二零二一年九月三十日止六個月並無分部間收益。

(b) 來自主要產品及服務的收益

下表載列來自主要產品及服務的本集團收益分析：

		Six months ended 30 September	
		截至九月三十日止六個月	
		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)
Garment products	服裝產品	860	-
Interest income from loan receivables	應收貸款利息收入	1,690	1,586
Tuition fee from financial quotient and education courses	財商及教育課程之學費	79,985	49,908
Tuition fee from private supplementary education services	私立輔助教育服務之學費	19,686	-
		102,221	51,494

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

5. REVENUE AND SEGMENT INFORMATION (CONTINUED)

(c) Geographical information

The following is an analysis of geographical location of the Group's revenue from external customers. The geographical location of customers is based on the location at which the services were provided or the goods delivered.

5. 收益及分部資料 (續)

(c) 地區資料

以下為本集團來自外部客戶之收益之地理位置分析。客戶地理位置乃基於提供服務或商品交付之地點。

Six months ended 30 September

截至九月三十日止六個月

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)

Hong Kong (place of domicile)	香港 (經營所在地)	102,221	51,494
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NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

6. OTHER GAINS AND LOSSES, NET 6. 其他收益及虧損淨額

	For the three months ended 30 September		For the six months ended 30 September	
	截至九月三十日止三個月 2022	2021	截至九月三十日止六個月 2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Gain (loss) on disposal of financial assets at fair value through profit or loss, net	出售按公平值計入損益的金融資產收益(虧損)淨額	93 (587)	72 (541)	
Fair value change on financial assets through profit or loss	計入損益的金融資產的公平值變動	- (276)	172 (183)	
Loss on disposal of subsidiaries	出售附屬公司的虧損	- (1,970)	- (1,970)	
Written-off of trade receivables	撇銷貿易應收款項	- (24)	- (24)	
		93 (2,857)	244 (2,718)	

7. FINANCE COSTS 7. 財務成本

	For the three months ended 30 September		For the six months ended 30 September	
	截至九月三十日止三個月 2022	2021	截至九月三十日止六個月 2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Interest on:	下列各項的利息：			
Other borrowings	其他借貸	15 280	23 560	
Lease liabilities	租賃負債	107 96	122 113	
Promissory note	承兌票據	- 308	- 940	
		122 644	145 1,613	

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

8. INCOME TAX EXPENSE

8. 所得稅開支

		For the three months ended		For the six months ended	
		30 September		30 September	
		截至九月三十日止三個月		截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Hong Kong Profits Tax (Note)	香港利得稅 (附註)				
– current period	– 本期間	1,074	676	3,076	3,338

Notes:

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazette on the following day.

Under the two-tiered profits tax rates regime, the first HK\$2 million of profits of qualifying corporations will be taxed at 8.25%, and profits above HK\$2 million will be taxed at 16.5%. The profits of corporations not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

附註：

於二零一八年三月二十一日，香港立法會通過《二零一七年稅務(修訂)(第7號)條例草案》(「該條例草案」)，引入利得稅兩級制。該條例草案於二零一八年三月二十八日經簽署生效，並於翌日在憲報刊登。

根據利得稅兩級制，合資格法團將按8.25%之稅率就溢利首2百萬港元繳納稅項，並將按16.5%之稅率就超過2百萬港元的溢利繳納稅項。不符合利得稅兩級制資格的法團的溢利將繼續按16.5%的統一稅率繳納稅項。

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

9. PROFIT FOR THE PERIOD

9. 期內溢利

		For the three months ended 30 September		For the six months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Profit for the period has been arrived at after charging:	期內溢利於扣除以下各項後計算得出：				
Directors' remuneration:	董事薪酬：				
- Fees	一袍金	590	390	740	699
- Other emoluments, salaries and other benefits	一其他酬金、薪金及其他福利	-	60	-	120
- Retirement benefit scheme contributions	一退休福利計劃供款	-	3	-	6
		590	453	740	825
Other staff salaries and allowances	其他員工工資及津貼	16,758	2,543	28,148	4,981
Retirement benefit scheme contributions, excluding those of Directors	退休福利計劃供款（董事除外）	185	141	339	231
Total employee benefits expenses	僱員福利開支總額	17,533	3,137	29,227	6,037
Cost of inventories recognised as an expense	已確認為開支的存貨成本	170	-	730	-
Depreciation of an investment property	一項投資物業折舊	-	2	-	4
Depreciation of property, plant and equipment	物業、廠房及設備折舊	786	753	1,517	1,615

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

10. DIVIDEND

The Board of directors do not recommend any payment of an interim dividend for the six months ended 30 September 2022 (2021: HK\$0.0075 per share).

The Board of directors would consider declare special dividend for the year ending 31 March 2023.

10. 股息

董事會不建議就截至二零二二年九月三十日止六個月派付任何中期股息（二零二一年：每股0.0075港元）。

董事會將考慮宣派截至二零二三年三月三十一日止年度之特別股息。

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

11. EARNINGS PER SHARE

The calculation of the basic and diluted earnings per share attributable to owners of the Company is based on the following data:

11. 每股盈利

本公司擁有人應佔每股基本及攤薄盈利乃按以下數據計算：

	Three months ended 30 September		Six months ended 30 September	
	截至九月三十日止三個月	截至九月三十日止六個月	截至九月三十日止三個月	截至九月三十日止六個月
	2022	2021	2022	2021
	二零二二年	二零二一年	二零二二年	二零二一年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Earnings	盈利			
Profit attributable to ordinary equity holders of the Company, used in the basic earnings per share calculation	計算每股基本盈利所用之本公司普通股權益持有人應佔溢利			
	3,839	3,214	18,894	18,021
	'000	'000	'000	'000
	千股	千股	千股	千股
Shares	股份			
Weighted average of number of ordinary shares in issue during the period used in the basic earnings per share calculation	計算每股基本盈利所用之期內已發行普通股加權平均數			
	358,456	343,513	358,456	325,454
Effect of dilution – weighted average number of ordinary shares	攤薄效應—普通股加權平均數			
Share options	購股權			
	25,598	25,598	25,598	25,598
	384,054	369,111	384,054	351,052

The weighted average number of ordinary shares for the purpose of earnings per share have been adjusted for the share consolidation as detailed in note 16.

就每股盈利而言，普通股之加權平均數已針對股份合併進行調整，詳情見附註 16。

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

12. PROPERTY, PLANT AND EQUIPMENT/INVESTMENT PROPERTY

During the six months ended 30 September 2022, additions of property, plant and equipment amounted to approximately HK\$1,354,000 (additions for the year ended 31 March 2022: approximately HK\$8,560,000).

12. 物業、廠房及設備／投資物業

截至二零二二年九月三十日止六個月，添置物業、廠房及設備約為1,354,000港元（截至二零二二年三月三十一日止年度添置：約8,560,000港元）。

13. LOAN RECEIVABLES

13. 應收貸款

	At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
Fixed-rate loan receivables analysed for reporting purpose as:	為呈報目的所作固定利率應收貸款分析：	
Non-current asset	非流動資產	-
Current asset	流動資產	42,123
	44,977	42,123

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

13. LOAN RECEIVABLES (CONTINUED)

The ranges of effective interest rates on the Group's loan receivables are as follows:

Effective interest rate: 實際利率：
Fixed-rate loan receivables 固定利率應收貸款

13. 應收貸款（續）

本集團應收貸款的實際利率範圍如下：

At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
6% to 12% p.a. 年利率 6厘至12厘	6% to 12% p.a. 年利率 6厘至12厘

The Group holds collaterals for certain loan receivables. In the event of default or failure to repay any outstanding amounts by the debtors, the Group will proceed with sales of collaterals. Interest rates are offered based on the assessment of a number of factors including the borrowers' credit worthiness and repayment abilities, collaterals as well as the general economic trends.

本集團就若干應收貸款持有抵押品。倘債務人違約或未能償還任何未償還款項，本集團將出售抵押品。有關利率乃基於評估多方因素後釐定，包括借款人的信用及還款能力、抵押品以及總體經濟趨勢。

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中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

14. TRADE AND OTHER RECEIVABLES 14. 貿易及其他應收款項

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
Trade receivables, net of loss allowance	貿易應收款項，扣除虧損撥備	4,645	2,019
Other receivables	其他應收款項	8,092	11,097
Temporary receipts	暫收款項	8,153	8,444
Prepayment to Mr. YY Lam	向林溢欣先生支付之預付款項	17,424	6,970
Other deposits	其他按金	4,500	4,539
Deposit for decoration of education centre	教育中心裝修按金	5,065	3,530
Other prepayments	其他預付款項	3,900	4,161
Rental deposit	租賃按金	3,976	3,591
		55,755	44,351
Representing:	代表：		
Current	流動	52,579	41,575
Non-current	非流動	3,176	2,776
		55,755	44,351

All of the other trade and other receivables are expected to be recovered or recognised as expense within one year.

所有其他貿易及其他應收款項預期將於一年內收回或確認為開支。

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

14. TRADE AND OTHER RECEIVABLES (CONTINUED)

The Group allows credit period ranging from 30 days to 60 days to customers from OEM Business. For Retail Business, its revenue mainly comprises of credit sales. Trade receivables under credit sales are due within 1 month. The Group allows credit period ranging from 30 days to 60 days to customers from Wholesaling Business.

As of the end of the reporting period, an ageing analysis of the trade receivables net of loss allowances presented based on the invoice date is as follows:

14. 貿易及其他應收款項 (續)

本集團向原設備製造業務客戶授出介乎30日至60日的信貸期。對於零售業務，其收益主要包括信用銷售。信用銷售下之貿易應收款項於1個月內到期。本集團向批發業務客戶授出介乎30日至60日之信貸期。

以下為截至報告期末按發票日期呈列的貿易應收款項（扣除虧損撥備）的賬齡分析：

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
Within 30 days	30日內	2,626	1,326
31 to 60 days	31至60日	—	—
61 to 90 days	61至90日	1,326	—
Over 90 days	90日以上	693	693
		4,645	2,019

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中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

15. TRADE AND OTHER PAYABLES

15. 貿易及其他應付款項

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (audited) (經審核)
Trade payables	貿易應付款項	60	60
Accrued staff salaries	應計員工薪金	2,432	2,541
Other accruals and payables	其他應計費用及應付 款項	4,264	7,197
Other payable for acquisition of subsidiaries	收購附屬公司的 其他應付款項	47,185	36,585
		53,941	46,583
Analysed as:	分析為：		
– Current	– 流動	7,956	9,798
– Non-current	– 非流動	45,985	36,585
		53,941	46,383

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

15. TRADE AND OTHER PAYABLES (CONTINUED)

- (a) An ageing analysis of the trade payables as at the end of the reporting period based on the invoice date is as follows:

	At 30 September 2022	At 31 March 2022
	於二零二二年 九月三十日	於二零二二年 三月三十一日
	HK\$'000	HK\$'000
	千港元	千港元
	(unaudited)	(audited)
	(未經審核)	(經審核)
Over 90 days	60	60
超過90日		

- (b) All of the trade and other payables are expected to be settled or recognised as income within one year or are repayable on demand.
- (c) The balances are unsecured, interest free, repayable on demand and will be settled in cash.

15. 貿易及其他應付款項 (續)

- (a) 於報告期末基於發票日期的貿易應付款項賬齡分析如下：

	At 30 September 2022	At 31 March 2022
	於二零二二年 九月三十日	於二零二二年 三月三十一日
	HK\$'000	HK\$'000
	千港元	千港元
	(unaudited)	(audited)
	(未經審核)	(經審核)
Over 90 days	60	60
超過90日		

- (b) 所有貿易及其他應付款項均預期將於一年內結付或確認為收入，或按要求償還。
- (c) 有關結餘為無抵押、無息、需按要求償還且將以現金結清。

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

16. SHARE CAPITAL

16. 股本

		Number of shares 股份數目	Amount 金額
	Notes 附註		HK\$'000 千港元
Authorised:	法定：		
- At 31 March 2022 and 30 September 2022, ordinary shares of HK\$0.0005 each	- 於二零二二年三月三十一日及 二零二二年九月三十日， 每股面值0.0005港元的 普通股	1,000,000,000,000	500,000
Issued and fully paid:	已發行及繳足：		
- At 31 March 2022 and 30 September 2022, ordinary shares of HK\$0.0005 each	- 於二零二二年三月三十一日及 二零二二年九月三十日， 每股面值0.0005港元的 普通股	358,456,059	179

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For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

17. RELATED PARTY DISCLOSURES Compensation of Directors and key management personnel

17. 關連方披露 董事及主要管理人員薪酬

		For the three months ended 30 September		For the six months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止六個月	
		2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Salaries and other allowances	工資及其他津貼	5,152	450	9,975	819
Retirement benefit scheme contributions	退休福利計劃供款	-	3	-	6
		5,152	453	9,975	825

The remuneration of Directors and key management personnel are determined having regard to the performance of the individuals.

董事及主要管理人員薪酬乃參考個人表現釐定。

18. SHARE OPTION SCHEME

The Company's share option scheme (the "Scheme"), was adopted pursuant to a resolution passed on 25 September 2014 for the primary purpose of providing incentives or rewards to eligible participants, and will expire on 10 October 2024. Under the Scheme, the Board may grant options to:

- (a) any employee or proposed employee (whether full-time or part-time and including any executive Director), consultants or advisers of or to the Company, any of the subsidiaries or any entity (the "Invested Entity") in which the Company holds an equity interest;
- (b) any non-executive directors (including independent non-executive directors) of the Company, any of the subsidiaries or any Invested Entity;
- (c) any supplier of goods or services to the Company or any of its subsidiaries or any Invested Entity;
- (d) any customer of the Group or any Invested Entity;
- (e) any person or entity that provides research, development or other technological support to the Group or any Invested Entity; and
- (f) any shareholders of the Company, any of its subsidiaries or any Invested Entity or any holder of any securities issued by any member of the Group or any Invested Entity.

18. 購股權計劃

本公司根據於二零一四年九月二十五日通過的決議案採納購股權計劃（「該計劃」），主要旨在鼓勵或獎勵合資格參與者，該計劃將於二零二四年十月十日屆滿。根據該計劃，董事會可授出購股權予：

- (a) 本公司、其任何附屬公司或本公司持有股本權益的任何實體（「投資實體」）的任何僱員或擬聘請僱員（不論全職或兼職，包括任何執行董事）、顧問或諮詢人；
- (b) 本公司、其任何附屬公司或任何投資實體的任何非執行董事（包括獨立非執行董事）；
- (c) 本公司或其任何附屬公司或任何投資實體的任何貨品或服務供應商；
- (d) 本集團或任何投資實體的任何客戶；
- (e) 為本集團或任何投資實體提供研究、開發或其他技術支援的任何人士或實體；及
- (f) 本公司、其任何附屬公司或任何投資實體的任何股東或本集團任何成員公司或任何投資實體所發行任何證券的任何持有人。

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18. SHARE OPTION SCHEME (CONTINUED)

The total number of shares in respect of which options may be granted under the Scheme is not permitted to exceed 10% of the shares of the Company in issue at any point in time, without prior approval from the Company's shareholders. The number of shares issued and to be issued in respect of which options granted and may be granted to any individual in any one year is not permitted to exceed 1% of the shares of the Company in issue at any point in time, without prior approval from the Company's shareholders.

Options granted must be taken up within 28 days of the date of grant, upon payment of HK\$1 as consideration. Options may be exercised at any time from the date of grant of the share options. The exercise price is determined by the Directors, and will not be less than the highest of (i) the average closing price of the ordinary shares as stated in the Stock Exchange's daily quotations sheet for the five business days immediately preceding the date of grant of the option (which must be a business day); (ii) the closing price of the ordinary shares as stated in the Stock Exchange's daily quotations sheet on the date of grant of the option (which must be a business day); and (iii) nominal value of the Company's share.

On 26 March 2021, a total of 127,992,000 share options were granted to certain grantees. Details were set out in the Company's announcement dated 26 March 2021 and 7 April 2021.

18. 購股權計劃（續）

未經本公司股東事先批准，根據該計劃可能授出的購股權涉及的股份總數不得超過本公司任何時候已發行股份的10%。未經本公司股東事先批准，於任何一年內向任何人士授出及可能授出的購股權所涉及之已發行及將發行的股份數目不得超過本公司任何時候已發行股份的1%。

授出的購股權必須在授出日期後28日內以支付1港元作為代價而接納。購股權自購股權授出日期起可隨時行使。行使價由董事釐定，惟不得低於以下的最高者：(i)普通股於緊接授出購股權日期（必須為營業日）前五個營業日聯交所每日報價表所報平均收市價；(ii)普通股於授出購股權日期（必須為營業日）聯交所每日報價表所報收市價；及(iii)本公司股份面值。

於二零二一年三月二十六日，合共127,992,000份購股權已授予若干名承授人。有關詳情載於本公司日期為二零二一年三月二十六日及二零二一年四月七日之公佈。

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

18. SHARE OPTION SCHEME (CONTINUED)

On 14 October 2022, a total of 35,844,000 share options were granted to certain grantees. Among the total of 35,844,000 Share Options granted, a total of 11,480,000 Share Options were granted to the following Directors and substantial shareholder of the Company:

18. 購股權計劃（續）

於二零二二年十月十四日，已向若干承授人授出共計35,844,000份購股權。於已授出的合共35,844,000份購股權中，合共11,480,000份購股權已授予下列董事及本公司主要股東：

Name of Grantees 承授人姓名	Position in the Group 於本集團之職位	Number of share options 購股權數目
Directors 董事		
Mr. Yuen Yu Sum 袁裕深先生	Executive Director and Chairman 執行董事兼主席	3,584,000
Mr. Chan Lap Jin Kevin 陳立展先生	Executive Director 執行董事	3,584,000
Mr. Law Wing Chung 羅永聰先生	Non-executive Director 非執行董事	728,000
		<hr/>
		7,896,000
Substantial Shareholder 主要股東		
Mr. Lui Yu Kin 呂宇健先生	Substantial Shareholder and tutor of an operating subsidiary of the Group, providing financial quotient and investment experience-sharing training courses 主要股東及本集團一間營運附屬公司的導師，提供財商及投資經驗分享培訓課程	3,584,000
		<hr/>
		11,480,000

Details were set out in the Company's announcement dated 14 October 2022.

有關詳情載於本公司日期為二零二二年十月十四日之公佈。

NOTES TO THE INTERIM FINANCIAL STATEMENTS

中期財務報表附註

For the six months ended 30 September 2022 截至二零二二年九月三十日止六個月

18. SHARE OPTION SCHEME (CONTINUED)

Movements in the number of share options during the six months ended 30 September 2022 are as follows:

18. 購股權計劃 (續)

截至二零二二年九月三十日止六個月之購股權數目變動如下：

		Number of share options 購股權數目			
		Exercise price 行使價 HK\$ 港元	Employees 僱員	Others 其他	Total 總計
At 1 April 2022	於二零二二年四月一日	1.65	25,598,400	-	25,598,400
Granted during the period	期內授出	-	-	-	-
Exercised during the period	期內行使	-	-	-	-
Cancelled during the period	期內註銷	-	-	-	-
Lapsed during the period	期內失效	-	-	-	-
<hr/>					
At 30 September 2022	於二零二二年九月三十日	1.65	25,598,400	-	25,598,400

19. LITIGATION

During the year ended 31 March 2019, the Group received a writ of summons in relation to a repudiatory breach of a tenancy agreement between the plaintiff, an independent third party landlord, and Sino Shine Retailing Limited, a former subsidiary of the Group, entered into on 27 October 2016, which the plaintiff is claiming the Group for, inter alia, damages in the sum of approximately HK\$1,735,000 plus interest. As the directors of the Group consider that it is probable that an outflow of economic benefits will be required to settle the obligation, the Group recognised the provision of HK\$1,735,000 which is considered as a reliable estimate that can be made.

19. 法律訴訟

於截至二零一九年三月三十一日止年度，本集團收到有關毀約性違反原告（即一名獨立第三方房東）與本集團一間前附屬公司升輝零售有限公司於二零一六年十月二十七日訂立之租賃協議的傳訊令狀，原告就（其中包括）總額為約1,735,000港元的損失另加利息向本集團索償。由於本集團董事認為解決訴訟可能需要經濟利益流出，因此本集團確認撥備1,735,000港元，該撥備金額被認為是能夠做出的可靠估計。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW

The Group principally derives its revenue from the following business arms: (i) OEM business segment, which entails product design and development, raw materials sourcing and procurement, manufacturing and product quality control management (the “OEM Business”); (ii) apparel retail business segment, which entails designing, procuring, manufacturing, marketing and retailing of pure cashmere apparel and other apparel products as well as accessories through the retail network in Hong Kong under the Group’s own brand and high-end fashion brand (the “Retail Business”); (iii) money lending business segment, which provides financing to customers for interest income (“Money Lending Business”); (iv) financial quotient and investment education business segment, which provides financial quotient and investment education courses for the customers in return of tuition fees from them (“Financial Quotient and Investment Education Business”); (v) property investment business (“Property Investment Business”); and (vi) private supplementary education business segment, which provides private supplementary education courses for the students in return of tuition fees from them (“Private Supplementary Education Business”).

業務回顧

本集團的收入主要源自於以下業務部門：(i)原設備製造業務分部，承擔產品設計及開發、原材料採購、製造及產品質量控制管理（「原設備製造業務」）；(ii)服裝零售業務分部，透過在本集團自有品牌及高檔時裝品牌旗下於香港的零售網絡承擔設計、採購、製造、市場推廣及零售純羊絨服裝以及其他服裝產品及配飾（「零售業務」）；(iii)放債業務分部，透過向客戶提供融資賺取利息收入（「放債業務」）；(iv)財商及投資教育業務分部，為客戶提供財商及投資教育課程，並自彼等收取學費作為回報（「財商及投資教育業務」）；(v)物業投資業務（「物業投資業務」）；及(vi)私立輔助教育業務分部，為學生提供私立輔助教育課程，並自彼等收取學費作為回報（「私立輔助教育業務」）。

OEM BUSINESS

The garment sector of the consumer market has experienced a downturn in recent years. Meanwhile, the Company currently has no intention, arrangement, agreement, understanding, negotiation (concluded or otherwise) on disposal, termination and/or scaling-down of the Company's OEM business. The Group will cautiously monitor the business environment, market sentiment and customers' behaviors of the OEM business and will continue to devote effort to the development of the OEM business. Going forward, the Group will continue to focus on expanding the customer base by diversifying the service scope of the OEM business. The Group is currently in the negotiation with a new potential customer based in Hong Kong which provides non-garment textile products to commercial offices, restaurants, healthcare and retail premises.

RETAIL BUSINESS

While the economic slowdown in the People's Republic of China (the "PRC") and the outbreak of the COVID-19 in early 2020 eroded consumer confidence, the shifting of pattern to online shopping further negatively impacted the Retail Business.

Under such an unfavorable ambience, the Group has adopted a prudent approach in restructuring its sales network aiming at minimising the operating costs amid meeting the shift of consumers' preference towards shopping online.

原設備製造業務

消費市場的服裝板塊於近年一度陷入低迷狀態。與此同時，本公司目前並無有關出售、終止及／或縮減本公司原設備製造業務的意圖、安排、協議、諒解、磋商（已達成或其他）。本集團將審慎監控有關原設備製造業務的業務環境、市場敏感度及客戶行為並將繼續致力於開發原設備製造業務。展望未來，本集團將透過多元化原設備製造業務的服務範圍繼續專注於拓展客戶群體。本集團目前正與一名位於香港的新潛在客戶進行磋商，其為商業辦公室、餐廳、醫療及零售場所提供非服裝紡織產品。

零售業務

中華人民共和國（「中國」）經濟放緩及於二零二零年初爆發COVID-19削弱了消費者信心，同時，向網上購物模式轉型進一步對零售業務造成負面影響。

在此種不利氛圍之下，本集團已就重組銷售網絡採取審慎態度，旨在滿足消費者的網上購物偏好的轉變，同時盡量降低經營成本。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

MONEY LENDING BUSINESS

The Group obtained the money lender licence and commenced Money Lending Business from June 2016. During the six months ended 30 September 2022, the Money Lending Business had generated interest income of approximately HK\$1.7 million. Since the outbreak of the COVID-19 in early 2020, the business environment in Hong Kong has been affected by the worsening economy caused by the COVID-19 pandemic. The Group expects that such challenging and unpredictable environment may affect the loan demand and lending risks of the Group.

Therefore, the Group will continue to evaluate its risk management measures and ensure a proper balance between return and risk in the long run.

FINANCIAL QUOTIENT AND INVESTMENT EDUCATION BUSINESS

During the year ended 31 March 2021, the Group established the Financial Quotient and Investment Education Business. The Group provides financial quotient and investment education courses for the customers, aiming at enhancing their knowledge in the areas of finance and investment. The Group in return earns tuition fee income from the provision of courses. During the six months ended 30 September 2022, certain courses were completed with inspiring achievements and revenue of approximately HK\$80.0 million, representing an increase of approximately 60.3% as compared to that of approximately HK\$49.9 million for the corresponding period in 2021.

放債業務

本集團已自二零一六年六月起取得放債人牌照並自該時起開展放債業務。截至二零二二年九月三十日止六個月，放債業務帶來利息收入約1.7百萬港元。自COVID-19於二零二零年初爆發以來，COVID-19疫情導致經濟疲弱，香港的營商環境因此受到影響。本集團預期此充滿挑戰及不可預測的環境可能會影響本集團的貸款需求及借貸風險。

因此，本集團將繼續評估其風險管理措施並確保長遠而言在回報與風險之間取得適當平衡。

財商及投資教育業務

截至二零二一年三月三十一日止年度，本集團建立財商及投資教育業務。本集團為客戶提供財商及投資教育課程，旨在提升其於財務及投資領域的知識，而作為回報，本集團自提供課程賺取學費收入。截至二零二二年九月三十日止六個月，若干已完成的課程已取得優秀成果，並已產生收益約80.0百萬港元，較二零二一年同期約49.9百萬港元增長約60.3%。

PROPERTY INVESTMENT BUSINESS

The Group also established the Property Investment Business during the year ended 31 March 2020. The Group will keep seeking for opportunities of asset appreciation and cash flow return in the property market within Hong Kong and in the Asian-Pacific region.

PRIVATE SUPPLEMENTARY EDUCATION BUSINESS

In August 2021, the Group resolved to develop the business of provision of private supplementary education services as a new business of the Group. Private supplementary education services play a supplemental role to regular schools, helping students deepen their understanding of what they have learnt in classes, improve their school grades and better prepare themselves for public examinations. Private supplementary education services, especially those for local secondary school students, have been in high demand in Hong Kong.

On 15 December 2021, each of the education centers located in Causeway Bay, Kowloon Bay and Prince Edward has obtained the "Certificate of Provisional Registration of A School" granted by the Education Bureau of Hong Kong.

During the six months ended 30 September 2022, the Private Supplemental Education Business had generated revenue of approximately HK\$19.7 million.

物業投資業務

本集團亦於截至二零二零年三月三十一日止年度建立物業投資業務。本集團將繼續於香港及亞太地區內的物業市場尋求資產增值及現金流回報的機會。

私立輔助教育業務

於二零二一年八月，本集團決議開發提供私立輔助教育服務業務作為本集團的新業務。私立輔助教育服務作為常規學校教育的補充，可幫助學生加深其對課堂所學知識的理解，提升其學業成績且有助於彼等更好地準備應對公開考試。私立輔助教育服務（尤其是面向當地中學生所開設者）於香港需求旺盛。

於二零二一年十二月十五日，位於銅鑼灣、九龍灣及太子的教育中心均已取得香港教育局頒發的「學校臨時註冊證明書」。

截至二零二二年九月三十日止六個月，私立輔助教育業務已產生收益約19.7百萬港元。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

PROSPECTS

For the OEM Business, the management of the Group (the “Management”) is committed to strengthening the customer base. The Group will continue to find new orders and customers. Also, as mentioned above, the Group is currently in the negotiation with a new potential customer based in Hong Kong which provides non-garment textile products to commercial offices, restaurants, healthcare and retail premises.

For the Retail Business, the Management will closely monitor the consumers’ behaviour and will continue the promotion campaigns. Because of the outbreak of coronavirus in Hong Kong, there was an adverse impact to the Group and accordingly, the Management will actively keep monitoring the performance of the Group, and will implement appropriate strategy in a timely manner. Despite the uncertainties, the Management still remains positive towards the Retail Business in the long run.

For Money Lending Business, the Group will continue to expand in a prudent and balanced risk management approach.

For the Financial Quotient and Investment Education Business, the Group will (i) invest resources to expand the market share, and (ii) strive to broaden its customer base. The Group is also seeking for opportunities of asset appreciation and cash flow return in the property market within Hong Kong and in the Asian-Pacific region. Whilst the Group remains focused on developing its existing businesses, in particular the Investment Education Business, it has been the business strategy of the Group to proactively seek potential investment opportunities in order to enhance value of the Shareholders.

前景

在原設備製造業務方面，本集團管理層（「管理層」）致力擴大客源。本集團將繼續尋求新訂單及客戶。此外，如上文所述，本集團目前正與一名位於香港的新潛在客戶進行磋商，其為商業辦公室、餐廳、醫療及零售場所提供非服裝紡織產品。

在零售業務方面，管理層將密切監察消費者行為，並繼續進行推廣活動。鑒於香港冠狀病毒的爆發，其對本集團產生不利影響，因此，管理層將持續積極監察本集團之表現，並將及時實施恰當的應對策略。儘管存在不明朗因素，惟管理層對零售業務的長遠發展仍然保持樂觀態度。

在放債業務方面，本集團將繼續以審慎態度及平衡風險管理的方式拓展業務。

就財商及投資教育業務而言，本集團將(i)投入資源以擴大市場份額，及(ii)致力擴大客源。本集團亦正在香港以及亞太地區的物業市場尋求資產增值及現金流回報機遇。於本集團繼續專注於發展其現有業務（尤其是投資教育業務）之時，本集團的業務策略一直為積極尋求潛在投資機會以提升股東的價值。

The Group commenced the business of provision of private supplementary education services. The Board is optimistic on the prospects of the demand for the private tutorial classes and considers that the new business of the private supplementary education services will further enhance the Company's financial performance as well as the value of the Shareholders.

FINANCIAL REVIEW

Revenue

The Group's revenue increased from approximately HK\$51.5 million for the six months ended 30 September 2021 to approximately HK\$102.2 million for the six months ended 30 September 2022, representing an increase of approximately 98.5%. During the six months ended 30 September 2022, the outbreak of the COVID-19 in early 2020 eroded customer confidence, the revenue of OEM Business significantly decreased to nil.

For the Retail Business and Money Lending Business, it had generated income of approximately HK\$0.9 million and HK\$1.7 million for the six months ended 30 September 2022 respectively.

For the Financial Quotient and Investment Education Business, certain courses were completed with inspiring achievements and revenue of approximately HK\$80.0 million, representing an increase of approximately 60.3% as compared to that of approximately HK\$49.9 million for the corresponding period in 2021.

本集團開始提供私立輔助教育服務業務。董事會對私立補習課程的需求前景持樂觀態度，並認為新的私立輔助教育服務業務將進一步提升本公司的財務表現及股東價值。

財務回顧

收益

本集團的收益由截至二零二一年九月三十日止六個月約51.5百萬港元增加至截至二零二二年九月三十日止六個月約102.2百萬港元，增幅約為98.5%。截至二零二二年九月三十日止六個月，二零二零年初爆發COVID-19削弱客戶信心，原設備製造業務的收益大幅減少至零。

在零售業務及放債業務方面，於截至二零二二年九月三十日止六個月分別產生收入約0.9百萬港元及1.7百萬港元。

在財商及投資教育業務方面，若干課程已完成並取得令人鼓舞的成績，收益約為80.0百萬港元，較二零二一年同期約49.9百萬港元增加約60.3%。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The Group has commenced a new business of provision of private supplementary education services. Along with obtainment of the "Certificate of Provisional Registration of A School" granted by the Education Bureau of Hong Kong on 15 December 2021, it had generated tuition income of approximately HK\$19.7 million for the six months ended 30 September 2022.

The following table sets forth the breakdowns of the revenue of the Group by segment for each of the six months ended 30 September 2021 and 30 September 2022.

本集團已開展提供私立輔助教育服務的新業務。持有於二零二一年十二月十五日取得的香港教育局所頒發的「學校臨時註冊證明書」，其於截至二零二二年九月三十日止六個月產生學費收入約19.7百萬港元。

下表載列本集團截至二零二一年九月三十日及二零二二年九月三十日止六個月各自按分部劃分的收益明細。

		Six months ended 30 September			
		截至九月三十日止六個月			
		2022		2021	
		二零二二年		二零二一年	
		HK\$'000	%	HK\$'000	%
		千港元	百分比	千港元	百分比
OEM Business	原設備製造業務	—	0.0	—	0.0
Retail Business	零售業務	860	0.8	—	0.0
Money Lending Business	放債業務	1,690	1.7	1,586	3.1
Financial Quotient and Investment Education Business	財商及投資教育業務	79,985	78.2	49,908	96.9
Property Investment Business	物業投資業務	—	0.0	—	0.0
Private Supplementary Education Business	私立輔助教育業務	19,686	19.3	—	0.0
		102,221	100.0	51,494	100.0

Cost of sales

The Group's cost of sales increased by 251.4% to approximately HK\$32.7 million for the six months ended 30 September 2022 as compared to the six months ended 30 September 2021. The increase was mainly attributable to the increase in the cost of sales of the Financial Quotient and Investment Education Business and Private Supplementary Education Business during the six months ended 30 September 2022.

Expenses

Selling and administrative expenses for the six months ended 30 September 2022 was approximately HK\$48.5 million (2021: HK\$18.2 million).

Profit for the period

The profit for the six months ended 30 September 2022 was approximately HK\$18.3 million. The profit for the six months ended 30 September 2021 was approximately HK\$18.0 million. Such increase in profit was primarily attributable to the growth in the Group's Financial Quotient and Investment Education business.

銷售成本

截至二零二二年九月三十日止六個月，本集團的銷售成本較截至二零二一年九月三十日止六個月上升251.4%至約32.7百萬港元。該增加乃主要由於截至二零二二年九月三十日止六個月財商及投資教育業務以及私立輔助教育業務的銷售成本增加。

開支

截至二零二二年九月三十日止六個月，銷售及行政開支約為48.5百萬港元（二零二一年：18.2百萬港元）。

期內溢利

截至二零二二年九月三十日止六個月的溢利約為18.3百萬港元，而截至二零二一年九月三十日止六個月的溢利約為18.0百萬港元。該溢利增加主要由於本集團財商及投資教育業務增加。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 30 September 2022, the share capital and equity attributable to owners of the Company amounted to approximately HK\$179,000 and HK\$232.2 million respectively (31 March 2022: approximately HK\$179,000 and HK\$213.3 million respectively).

As at 30 September 2022, the Group had approximately HK\$20.1 million in bank balances and cash (31 March 2022: approximately HK\$21.0 million). The Group's total borrowings were approximately HK\$5.0 million (31 March 2022: HK\$5.0 million). The gearing ratio was approximately 2.2% at 30 September 2022 (31 March 2022: 2.4%).

Note:

Gearing ratio is calculated as the total debt (borrowings) divided by total equity.

Capital Expenditure and Commitments

Details of capital expenditure are set out in Note 12 to the Interim Financial Statements. Save as disclosed in the Interim Financial Statements, the Group did not have any significant capital commitments as at 30 September 2022.

流動資金、財務資源及資本結構

於二零二二年九月三十日，股本及本公司擁有人應佔權益分別約為179,000港元及232.2百萬港元（二零二二年三月三十一日：分別約179,000港元及213.3百萬港元）。

於二零二二年九月三十日，本集團有銀行結餘及現金約20.1百萬港元（二零二二年三月三十一日：約21.0百萬港元）。本集團之借款總額約為5.0百萬港元（二零二二年三月三十一日：5.0百萬港元）。於二零二二年九月三十日之資產負債比率約為2.2%（二零二二年三月三十一日：2.4%）。

附註：

資產負債比率乃按債務（借款）總額除以總權益計算。

資本開支及承擔

資本開支的詳情載於中期財務報表附註12。除於中期財務報表所披露者外，本集團於二零二二年九月三十日並無任何重大資本承擔。

Financial Assets at Fair Value Through Profit or Loss

按公平值計入損益的金融資產

Name of investments	Notes	Movement during the six months ended 30 September 2022 截至二零二二年九月三十日止六個月的變動									
		% of interest to the total asset of the Group as at 1 April 2022		Fair value as at 1 April 2022	Addition/ (disposal), net	Change on fair value, net	Fair value as at 30 September 2022	% of interest to the total asset of the Group as at 30 September 2022		% of interest of the respective investments as at 30 September 2022	Gain on disposal/ redemption for the six months ended 30 September 2022
		於二零二二年四月一日	於二零二二年四月一日					於二零二二年九月三十日	於二零二二年九月三十日		
投資名稱	附註	佔本集團資產總值的百分比	佔相關投資權益的百分比	於二零二二年四月一日的公平值	添置/(出售)淨額	公平值變動淨額	於二零二二年九月三十日的公平值	佔本集團資產總值的百分比	佔相關投資權益的百分比	截至二零二二年九月三十日止六個月出售/贖回收益	
Equity securities listed in Hong Kong		香港上市的股本證券									
Kong											
MOG Holdings Limited (1942)	MOG Holdings Limited (1942)	0.03%	0.10%	109	(109)	-	-	-	-	52	
Ju Teng International Holdings Ltd (3336)	巨騰國際控股有限公司 (3336)	0.10%	0.03%	330	(330)	-	-	-	-	20	
Investment funds		投資基金									
Swiss Financial Services (Singapore) Pte Ltd.	Swiss Financial Services (Singapore) Pte Ltd.										
- Class H of Investment Target "DIDI Global Inc."	一投資目標+類 [滴滴全球有限公司]	(a)	0.47%	N/A 不適用	1,554	-	172	1,726	0.49%	N/A 不適用	
Total	總計			1,993	(439)	172	1,726			72	

Notes:

- (a) The unlisted equity investment is issued by private entities with operations in Cayman Islands. The investment is carried at cost less impairment as management believes that the range of fair value estimates is so wide that the fair value cannot be estimated reliably.

附註：

- (a) 非上市股本投資乃由在開曼群島經營的私營機構發行。由於管理層認為公平值估計的範圍過於廣泛而無法可靠地估計公平值，故投資按成本減減值列賬。

Significant investments, acquisitions and disposals, and Plans for Material Investment or Capital Assets

On 16 August 2022, Able Glorious Limited (“Able Glorious”), a direct wholly owned subsidiary of the Company, and the vendor entered into an agreement, pursuant to which, Able Glorious has agreed to acquire and the vendor has agreed to sell 100% equity interest of MPS Dance Limited (“MPS Dance Group”), at the Consideration of HK\$15,000,000, which would be settled (i) as to HK\$12.4 million by the issuance of the Promissory Notes by the Company to the Vendor; (ii) as to HK\$1.2 million by cash; and (iii) as to HK\$1.4 million by the assumption of the Assumed Liabilities by Able Glorious. MPS Dance Group currently operates three pole dance studios in Hong Kong, offering various courses for members of varying experience level. Leveraging on the extensive industry experience of its management and lead instructors, MPS Dance Group has established solid reputation and is widely recognized for its high-quality and experienced training team, which consists of top talents with regional championship titles. Details of the transaction were set out in the Company’s announcement dated 16 August 2022.

重大投資、收購與出售以及重大投資或資本資產的計劃

於二零二二年八月十六日，本公司之直接全資附屬公司Able Glorious Limited (「Able Glorious」) 與賣方訂立協議，據此，Able Glorious已同意收購而賣方已同意出售MPS Dance Limited (「MPS Dance集團」) 之100%股權，代價為15,000,000港元，其中(i) 12.4百萬港元將透過本公司向賣方發行承兌票據之方式支付；(ii) 1.2百萬港元將透過現金支付；及(iii) 1.4百萬港元將透過由Able Glorious承擔所承擔負債之方式支付。MPS Dance集團目前於香港經營三個鋼管舞工作室，為不同經驗水平的會員提供各種課程。憑藉其管理層及首席導師的豐富行業經驗，MPS Dance集團已建立良好的聲譽，並因其優質資深的培訓團隊（由擁有地區冠軍頭銜的頂尖人才組成）而廣受認可。有關該交易詳情載於本公司日期為二零二二年八月十六日之公佈。

On 27 September 2022, Able Glorious and the vendor entered into an agreement, pursuant to which, Able Glorious has agreed to acquire and the vendor has agreed to sell 75% equity interest of Hong Kong Institute of Professional Studies Limited (“HKIPS”), at the Consideration of HK\$2,000,000, which would be settled by cash. HKIPS is dedicated to delivering the Certificate Courses to equip its individual customers with financial analysis skill. With track record of over 15 years, HKIPS has established solid brand awareness and expertise in the financial education industry. Furthermore, the Certificate Courses provided by HKIPS are registered under the Continuing Education Fund, enabling students to apply for reimbursement of part of their course fees paid, which creates a stable student pipeline for the Certificate Courses. Details of the transaction were set out in the Company’s announcement dated 27 September 2022.

Save as disclosed in the Interim Financial Statements, there was no future plan for material investments or capital assets as at 30 September 2022.

Contingent Liabilities

Save as disclosed in the Interim Financial Statements, the Group had no material contingent liabilities as at 30 September 2022.

Foreign Exchange Risk

The Group’s business operations are denominated mainly in HK\$. The Group’s assets and liabilities are mainly denominated in HK\$. Currently, the Group has not entered into agreements or purchased instruments to hedge the Group’s exchange rate risks.

於二零二二年九月二十七日，Able Glorious與賣方訂立協議，據此，Able Glorious已同意收購而賣方已同意出售香港國際專業學院有限公司（「HKIPS」）的75%股權，代價為2,000,000港元，將以現金支付。HKIPS致力於提供證書課程，從而使其個人客戶獲得財務分析技能。憑藉逾15年的行業經驗，HKIPS已於金融教育行業建立穩固的品牌知名度及專業知識。此外，HKIPS提供的證書課程乃於持續進修基金註冊，學生可申請報銷部分已付課程費用，從而為證書課程創造穩定的學生來源。交易詳情載於本公司日期為二零二二年九月二十七日之公佈。

除中期財務報表所披露者外，於二零二二年九月三十日，概無有關重大投資或資本資產的未來計劃。

或然負債

除中期財務報表所披露者外，於二零二二年九月三十日，本集團並無重大或然負債。

外匯風險

本集團業務運營主要以港元計值。本集團資產及負債主要以港元計值。當前，本集團並無訂立協議或購買工具以對沖本集團匯率風險。

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

As at 30 September 2022, the interests and short positions of each Director and chief executive 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 ("SFO")), which are required (i) to be notified to the Company and the Stock Exchange pursuant to the provisions of Division 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); (ii) pursuant to section 352 of Part XV of the SFO, to be entered in the register referred to therein; or (iii) pursuant to the Model Code to be notified to the Company and the Stock Exchange, were as follows:

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

於二零二二年九月三十日，各董事及主要行政人員於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債權證中，擁有(i)根據證券及期貨條例第XV部第7及8分部條文須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例有關條文被當作或視為擁有的權益或淡倉）；(ii)根據證券及期貨條例第XV部第352條須記入該條所述登記冊的權益及淡倉；或(iii)根據標準守則須知會本公司及聯交所的權益及淡倉如下：

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Long positions in Shares and underlying shares of the Company:

於本公司股份及相關股份中的好倉：

Name of Directors	Capacity	Number of Shares held	Number of Options held	Total	Percentage of the Company's issue share as at 30 September 2022 (%) 於二零二二年九月三十日佔本公司已發行股份百分比 (百分比)
董事姓名	身份	所持股份數目	所持購股權數目	總計	
Chan Lap Jin Kevin 陳立展	Beneficial owner 實益擁有人	30,892,800	–	30,892,800	8.62
Yuen Yu Sum 袁裕深	Beneficial owner 實益擁有人	6,276,800	–	6,276,800	1.75
Chung Chin Kwan 鍾展坤	Beneficial owner 實益擁有人	1,032,000	–	1,032,000	0.29
	Interest of spouse 配偶權益	168,000 (Note 1) (附註1)	–	168,000	0.04
Law Wing Chung 羅永聰	Beneficial owner 實益擁有人	192,000	–	192,000	0.05

Note:

附註：

(1) 168,000 shares are owned by Ms. Lam Ka Yee, who is the spouse of Mr. Chung Chin Kwan.

(1) 鍾展坤先生的配偶林嘉儀女士持有168,000股股份。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Saved as disclosed above, as at 30 September 2022, none of the Directors and chief executives of the Company had any interests or short position 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) (i) as required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions which they are taken or deemed to have under such provisions of the SFO), or (ii) as required to be recorded in the register required to be kept by the Company pursuant to Sections 352 of the SFO, or (iii) as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuers as referred to in Rule 5.46 to Rule 5.67 of the GEM Listing Rules.

DIRECTORS' AND CHIEF EXECUTIVE'S RIGHTS TO ACQUIRE SHARES OR DEBT SECURITIES

Save as disclosed under the section headed "DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES OR DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATION", as at 30 September 2022, neither the company, holding company nor any of its subsidiaries was a party to any arrangements to enable the directors and chief executive of the company to acquire benefits by means of the acquisition of shares in, or debt securities, including debentures, of the company or any other body corporate, and none of the directors and chief executive of the company or their spouses or children under the age of 18, had any right to subscribe for the securities of the company, or had exercised any such rights.

除上文所披露者外，於二零二二年九月三十日，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）任何股份、相關股份或債權證中擁有(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任何權益或淡倉（包括根據證券及期貨條例有關條文被當作或視為擁有的權益及／或淡倉），或(ii)須記入本公司根據證券及期貨條例第352條須予存置的登記冊內的所有任何權益或淡倉，或(iii)根據GEM上市規則第5.46條至第5.67條有關上市發行人董事進行交易規定標準而另行通知本公司及聯交所的任何權益或淡倉。

董事及主要行政人員購買股份或債務證券的權利

除「董事及主要行政人員於本公司及其相聯法團的股份、相關股份或債權證中的權益及淡倉」一節所披露者外，於二零二二年九月三十日，本公司、控股公司或其任何附屬公司概無參與任何安排，使本公司董事及主要行政人員可藉著購入本公司或任何其他法人團體的股份或債務證券（包括債權證）而獲得利益，而本公司董事及主要行政人員或彼等的配偶或任何未滿十八歲子女概無任何可認購本公司證券的權利，亦無行使任何該等權利。

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

So far as the Directors are aware, as at 30 September 2022, other than the Directors or chief executives of the Company whose interests or short positions are disclosed under the paragraph headed "Directors' and Chief Executives' Interests and Short Positions in the Shares, Underlying Shares or Debentures of the Company and Its Associated Corporations" above, the following parties have interest or short position in the shares or underlying shares of the Company which have to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO and as recorded in the register required to be kept under Section 336 of the SFO, and who were expected, directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company are listed as follows:

Long positions in shares and underlying shares of the Company

主要股東及其他人士於本公司股份及相關股份中的權益及淡倉

就董事所知，於二零二二年九月三十日，除有關權益或淡倉已於上文「董事及主要行政人員於本公司及其相聯法團的股份、相關股份或債權證中的權益及淡倉」一段項下披露的本公司董事或主要行政人員外，以下各方於本公司股份或相關股份中擁有證券及期貨條例第XV部第2及3分部條文項下須向本公司披露及根據證券及期貨條例第336條記錄於須予存置的登記冊內的權益或淡倉，且預期將直接或間接擁有附有權利可於任何情況下在本公司之股東大會上投票的任何類別股本面值5%或以上權益如下：

於本公司股份及相關股份中的好倉

Name of shareholder	Capacity/ Nature of interests	Number of ordinary shares	Percentage of the Company's issue share capital 佔本公司已發行 股本百分比
股東姓名／名稱	身份／權益性質	普通股數目	
Poon Chi Ming 潘志明	Beneficial owner 實益擁有人	49,259,259	13.74%
Lui Yu Kin 呂宇健	Beneficial owner 實益擁有人	48,206,000	13.45%

MANAGEMENT DISCUSSION AND ANALYSIS

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SHARE OPTION SCHEME

Details of the share option scheme are set out in Note 18 to the Interim Financial Statements.

CORPORATE GOVERNANCE PRACTICES

The Group's corporate governance practices are based on the principles and the code provisions in the Corporate Governance Code (the "Code") as set out in Appendix 15 to the GEM Listing Rules.

During the six months ended 30 September 2022 and up to the date of this report, save for the deviation from code provision A.2.1 of the Code which explained below, the Company has applied the principles and complied with all the applicable code provisions of the Code contained in Appendix 15 to the GEM Listing Rules.

CHAIRMAN AND CHIEF EXECUTIVE OFFICER ("CEO")

Under the code provision A.2.1 of the Code, the roles of the chairman and the CEO should be separate and should not be performed by the same individual. Mr. Yuen Yu Sum was appointed as the chairman of the Board on 14 April 2021. The Board is in the process of finding an appropriate person to fill the vacancy of the CEO as soon as practicable. Meanwhile, the Board considers that the existing Board members are able to share the power and responsibilities of CEO among themselves.

購股權計劃

購股權計劃的詳情載於中期財務報表附註18。

企業管治常規

本集團的企業管治常規乃根據GEM上市規則附錄15所載的企業管治守則（「守則」）的原則及守則條文編製。

於截至二零二二年九月三十日止六個月及直至本報告日期，除下文所闡釋者偏離守則的守則條文第A.2.1條外，本公司已應用GEM上市規則附錄15所載的守則的原則，並已遵從所有適用守則條文。

主席及首席執行官（「首席執行官」）

根據守則的守則條文第A.2.1條，主席及首席執行官的角色應予區分，並不應由同一人兼任。袁裕深先生於二零二一年四月十四日獲委任為董事會之主席。董事會正在於實際可行情況下盡快物色適當人選以填補首席執行官空缺。與此同時，董事會認為現有董事會成員能夠在彼等間分擔首席執行官權力及責任。

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

The Group adopted the required standards of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct regarding Directors' securities transactions in securities of the Company.

Upon the Group's specific enquiry, each Director confirmed that he/she had fully complied with the required standard of dealings and there was no event of non-compliance during the six months ended 30 September 2022 and up to the date of this report.

PURCHASE, SALES OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities for the six months ended 30 September 2022.

DIRECTORS' INTEREST IN COMPETING BUSINESS

The Directors confirm that none of the Directors and their respective close associates (as defined in the GEM Listing Rules) had an interest in any business which competed or was likely to compete, either directly or indirectly with the Group's business during the six months ended 30 September 2022.

SUSPENSION OF TRADING

At the request of the Company, the trading in the shares of the Company on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") has been suspended with effect from 9:00 a.m. on 19 October 2021.

遵守董事進行證券交易規定標準的情況

本集團已採納GEM上市規則第5.48至第5.67條所載交易規定標準，作為有關董事進行涉及本公司證券的證券交易的行為守則。

據本集團的特定查詢，各董事確認其於截至二零二二年九月三十日止六個月及直至本報告日期已全面遵守交易規定標準，且概無任何違規情況。

購買、出售或贖回本公司上市證券

截至二零二二年九月三十日止六個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

董事於競爭業務的權益

截至二零二二年九月三十日止六個月，董事確認，董事及彼等各自的緊密聯繫人（定義見GEM上市規則）概無於與本集團業務直接或間接構成競爭或可能構成競爭的任何業務中擁有權益。

暫停買賣

應本公司要求，本公司股份已自二零二一年十月十九日上午九時正起於香港聯合交易所有限公司（「聯交所」）暫停買賣。

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On 22 November 2021, the Company received a letter from the Stock Exchange setting out the following resumption guidance (the “Initial Resumption Guidance”) for the resumption of trading in the shares:

- i. have the winding-up petition (or order, if made) against the Company withdrawn of dismissed (the “Resumption Guidance 1”);
- ii. demonstrate that there is no reasonable regulatory concern about management integrity and/or the integrity of any persons with substantial influence over the Company’s management and operations, which will pose a risk to investors and damage market confidence (the “Resumption Guidance 2”); and
- iii. announce all material information for the Company’s shareholders and investors to appraise the Company’s position (the “Resumption Guidance 3”).

On 14 June 2022, the Company received a letter from the Stock Exchange setting out an additional resumption guidance that the Company to conduct an independent internal control review and demonstrate that the Company has in place adequate internal controls and procedures to comply with the Listing Rules (the “Resumption Guidance 4”, together with the Initial Resumption Guidance, the “Resumption Guidance”). Further details were set out in the Company’s announcement dated 19 October 2021, 1 November 2021, 3 November 2021, 26 November 2021, 23 November 2021, 18 January 2022, 14 April 2022, 7 June 2022, 17 June 2022, 20 June 2022, 29 June 2022, 30 June 2022, 18 July 2022 and 25 July 2022.

於二零二一年十一月二十二日，本公司自聯交所接獲一份函件，當中載列下列有關股份恢復買賣之復牌指引（「首次復牌指引」）：

- i. 撤回或撤銷針對本公司提出的清盤呈請（或清盤令，若有）（「復牌指引1」）；
- ii. 證明管理層的誠信及／或對本公司管理及營運具有重大影響力的任何人士的誠信並無任何可能將令投資者承受風險及損害市場信心的合理監管憂慮（「復牌指引2」）；及
- iii. 公佈所有重大資料，以便本公司股東及投資者評估本公司之狀況（「復牌指引3」）。

於二零二二年六月十四日，本公司自聯交所接獲一份函件，當中載列本公司進行獨立內部監控檢討之額外復牌指引，並證明本公司設有充分之內部監控及程序以遵守上市規則（「復牌指引4」，連同首次復牌指引統稱「復牌指引」）。進一步詳情載於本公司日期為二零二一年十月十九日、二零二一年十一月一日、二零二一年十一月三日、二零二一年十一月二十六日、二零二一年十一月二十三日、二零二二年一月十八日、二零二二年四月十四日、二零二二年六月七日、二零二二年六月十七日、二零二二年六月二十日、二零二二年六月二十九日、二零二二年六月三十日、二零二二年七月十八日及二零二二年七月二十五日之公佈。

As all the Resumption Guidance have been fulfilled, the Company has made an application to the Stock Exchange for the resumption of trading in the Shares with effect from 9:00 a.m. on 9 August 2022 on the Stock Exchange. Details were set out in the Company's announcement dated 8 August 2022.

Compliance Committee

The Company established a compliance committee (the "Compliance Committee") with effect from 20 June 2022. The Compliance Committee is responsible for overseeing the regulatory compliance with all relevant rules and regulations applicable to the Company, including but not limited to, the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "GEM Listing Rules"), the Securities and Futures Ordinance, and the Companies Ordinance (Cap. 622 of the Laws of Hong Kong) (together, "Applicable Laws").

The members of the Compliance Committee consist of two independent non-executive Directors and one executive Director. The Board has appointed Mr. Chung Chin Kwan, Mr. Chan Kim Fai Eddie, both being independent non-executive Directors and Mr. Yuen Yu Sum, being the chairman of the Board and an executive Director, as members of the Compliance Committee. Mr. Chung Chin Kwan has been appointed as the chairman of the Compliance Committee.

The terms of reference of the Compliance Committee will be made available on the Company's website at <http://www.legendarygp.com> and the Stock Exchange's website at <http://www.hkexnews.hk>.

由於所有復牌指引均已達成，本公司已向聯交所申請自二零二二年八月九日上午九時正起恢復股份在聯交所的買賣。詳情載於本公司日期為二零二二年八月八日之公佈。

合規委員會

本公司已成立合規委員會（「合規委員會」），自二零二二年六月二十日起生效。合規委員會負責監督適用於本公司的所有相關規則及法規（包括但不限於聯交所GEM證券上市規則（「GEM上市規則」）、證券及期貨條例及香港法例第622章之公司條例（統稱為「適用法律」）的監管合規情況。

合規委員會成員包括兩名獨立非執行董事及一名執行董事。董事會已委任鍾展坤先生、陳劍輝先生（均為獨立非執行董事）及袁裕深先生（董事會主席兼執行董事）為合規委員會成員。鍾展坤先生已獲委任為合規委員會主席。

合規委員會的職權範圍可於本公司網站<http://www.legendarygp.com>及聯交所網站<http://www.hkexnews.hk>查閱。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

With the aim to implement the Independent Consultant's recommendation and strengthen the regulatory compliance function of the Group, the Company has engaged Kenneth Chong Law Office, an independent Hong Kong legal adviser, to provide consultation on Applicable Laws compliance to the Group for a period commencing from 1 July 2022 to 30 June 2023.

BONUS ISSUE

On 26 September 2022, the board of the Company has resolved to recommend a bonus issue of Shares on the basis of one (1) Bonus Share for every ten (10) existing Shares held by the Qualifying Shareholders whose names appeared on the register of members of the Company on the Record Date. Details were set out in the Company's announcements dated 26 September 2022 and 7 November 2022, and the Company's circular dated 7 November 2022.

ADOPTION OF SHARE AWARD SCHEME AND PROPOSED GRANT OF SCHEME MANDATE

On 26 September 2022, the board of the Company has resolved to propose the adoption of the Scheme. The purposes of the Scheme are to align the interests of Eligible Persons with those of the Group through ownership of Shares, dividends and other distributions paid on Shares and/or the increase in value of the Shares and to encourage and enable Eligible Persons, upon whose judgment, initiative and efforts the Group largely depends on, for the successful conduct of its business, to make contributions to the long-term growth and profits of the Group and share in the success of the Group. Details were set out in the Company's announcements dated 26 September 2022 and 7 November 2022, and the Company's circular dated 7 November 2022.

為落實獨立顧問之推薦建議及加強本集團的監管合規職能，本公司已委聘獨立香港法律顧問莊基浩律師事務所於二零二二年七月一日至二零二三年六月三十日期間向本集團提供有關適用法律合規的諮詢。

發行紅股

於二零二二年九月二十六日，本公司董事會已議決建議按於記錄日期名列本公司股東名冊之合資格股東每持有十(10)股現有股份獲發一(1)股紅股之基準發行紅股。詳情載於本公司日期為二零二二年九月二十六日及二零二二年十一月七日之公佈以及本公司日期為二零二二年十一月七日之通函。

採納股份獎勵計劃及建議授出計劃授權

於二零二二年九月二十六日，本公司董事會已議決建議採納該計劃。該計劃旨在透過股份擁有權、股息及就股份支付的其他分派及／或股份增值，令合資格人士的利益與本集團利益一致，並鼓勵及促使合資格人士（本集團業務的成功開展很大程度上依賴於其判斷、主動性及努力）為本集團的長遠增長及溢利作出貢獻，與本集團共享成功。詳情載於本公司日期為二零二二年九月二十六日及二零二二年十一月七日之公佈以及本公司日期為二零二二年十一月七日之通函。

AUDIT COMMITTEE

The Company has established the audit committee (the “Audit Committee”) with terms in compliance with the Code as set out in Appendix 15 to the GEM Listing Rules. The duties of the Audit Committee are to primary review financial statements of the Group and oversee internal control procedures and risk management of the Group.

As at the date of this report, the Audit Committee consists of 3 independent non-executive Directors, namely Mr. Chan Kim Fai Eddie, Mr. Ng Chi Ho Dennis and Mr. Chung Chin Kwan. Mr. Chan Kim Fai Eddie is the chairman of the Audit Committee.

The Audit Committee has reviewed the accounting principles and policies adopted by the Group and the Interim Financial Statements and is of the opinion that the preparation of such statements complied with the applicable accounting standards, GEM Listing Rules and that adequate disclosures have been made.

審核委員會

本公司已成立審核委員會（「審核委員會」），並已採納符合GEM上市規則附錄15所載守則的職權範圍。審核委員會的主要職責為審閱本集團的財務報表及監管本集團的內部監控程序及風險管理。

於本報告日期，審核委員會包括三名獨立非執行董事，即陳劍輝先生、吳志豪先生及鍾展坤先生。陳劍輝先生為審核委員會主席。

審核委員會已審閱本集團採納的會計原則及政策以及中期財務報表，並認為有關報表乃遵照適用的會計準則及GEM上市規則而編製，且已作出足夠披露。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

PUBLICATION OF INTERIM RESULTS AND INTERIM REPORT

This report is published on the websites of the GEM and the Company (www.legendarygp.com). The interim report of the Company for the six months ended 30 September 2022 containing all the information required by the GEM Listing Rules will be dispatched to the Company's shareholders and published on the above websites.

By order of the Board

Legendary Group Limited
Yuen Yu Sum

Chairman and Executive Director

Hong Kong, 14 November 2022

As at the date of this report, the Board comprises two executive Directors, namely, Mr. Yuen Yu Sum (Chairman) and Mr. Chan Lap Jin Kevin; one non-executive Director, namely, Mr. Law Wing Chung; and four independent non-executive Directors, namely, Mr. Chung Chin Kwan, Mr. Chan Kim Fai Eddie, Mr. Ng Chi Ho Dennis, Mr. Chung Kwok Pan and Mr. Leung Kai Cheong Kenneth.

刊發中期業績及中期報告

本報告分別刊載於GEM網站及本公司網站 (www.legendarygp.com)。本公司截至二零二二年九月三十日止六個月的中期報告(當中載有GEM上市規則規定的所有資料)將寄發予本公司股東及刊載於上述網站。

承董事會命

創天傳承集團有限公司
主席兼執行董事
袁裕深

香港，二零二二年十一月十四日

於本報告日期，董事會成員包括兩名執行董事袁裕深先生(主席)及陳立展先生；一名非執行董事羅永聰先生；以及四名獨立非執行董事鍾展坤先生、陳劍輝先生、吳志豪先生、鍾國斌先生及梁繼昌先生。



Legendary
Group 創天傳承

Stock Code: 8195