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## **Kwong Man Kee Group Limited**

### **鄺文記集團有限公司**

(於開曼群島註冊成立之有限公司)

(股票代號：8023)

### **截至二零二二年十二月三十一日止九個月之 第三季度業績公佈**

鄺文記集團有限公司(「本公司」，連同其附屬公司統稱「本集團」)之董事(「董事」)會(「董事會」)欣然公佈本集團截至二零二二年十二月三十一日止九個月之未經審核綜合財務業績。本公告列載本公司截至二零二二年十二月三十一日止九個月之季度業績報告(「**2022/23**第三季度業績報告」)之全文，並符合香港聯合交易所有限公司之GEM證券上市規則(「**GEM**上市規則」)有關季度業績初步公佈隨載的資料要求。本公司2022/23第三季度業績報告的印刷版本將於適當時候按照GEM上市規則所規定的方式寄發予本公司股東，並將可在香港聯合交易所有限公司網站www.hkexnews.hk及本公司的網站www.kmk.com.hk閱覽。

承董事會命  
鄺文記集團有限公司  
鄺志文  
主席兼執行董事

香港，二零二三年二月八日

於本公告日期，執行董事為鄺志文先生及葉港樂先生；獨立非執行董事為余韻華女士、羅沛昌先生及屈曉昕先生。

本公告的資料乃遵照GEM證券上市規則而刊載，旨在提供有關本公司的資料；各董事願就本公告資料共同及個別地承擔全部責任。本公司董事在作出一切合理查詢後，確認就其所知及所信，本公告所載資料在各重要方面均準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本公告或其所載任何陳述產生誤導。

本公告將登載於香港聯合交易所有限公司網站[www.hkexnews.hk](http://www.hkexnews.hk)的「最新上市公司公告」頁內，自登載日期起計至少保留七天，並登載於本公司網站[www.kmk.com.hk](http://www.kmk.com.hk)。

## 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.**

*Hong Kong Exchanges and Clearing Limited and the Stock Exchange take no responsibility for the contents of this report, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this report.*

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

## 香港聯合交易所有限公司（「聯交所」）GEM之特色

**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主板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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*本報告乃遵照聯交所**GEM**證券上市規則（「**GEM**上市規則」）之規定而提供有關鄭文記集團有限公司（「本公司」，連同其附屬公司統稱為「本集團」）之資料，本公司各董事（「董事」）願共同及個別對此負全責。董事經作出一切合理查詢後，確認就彼等所深知及確信，本報告所載資料在一切重要方面均屬準確及完整，並無誤導或欺詐成份，且本報告並無遺漏任何其他事實致使本報告所載任何聲明或本報告產生誤導。*

## HIGHLIGHTS

- The revenue of the Group increased from approximately HK\$76.8 million for the nine months ended 31 December 2021 to approximately HK\$129.2 million or by approximately 68.3% for the nine months ended 31 December 2022.
- The Group's gross profit increased by approximately 55.8% from approximately HK\$26.6 million for the nine months ended 31 December 2021 to approximately HK\$41.4 million for the nine months ended 31 December 2022. The gross profit margin of the Group decreased from approximately 34.6% for the nine months ended 31 December 2021 to approximately 32.0% for the same period ended 31 December 2022.
- The profit of the Group increased by approximately 264.1% from approximately HK\$4.3 million for the nine months ended 31 December 2021 to approximately HK\$15.8 million for the same period ended 31 December 2022.
- The Board does not recommend the payment of interim dividend for the nine months ended 31 December 2022 (2021: Nil).

## 摘要

- 本集團的收益由截至二零二一年十二月三十一日止九個月約76,800,000港元增加至截至二零二二年十二月三十一日止九個月約129,200,000港元，增加約68.3%。
- 本集團的毛利由截至二零二一年十二月三十一日止九個月約26,600,000港元增加至截至二零二二年十二月三十一日止九個月約41,400,000港元，增加約55.8%。本集團毛利率由截至二零二一年十二月三十一日止九個月的約34.6%減少至截至二零二二年十二月三十一日止同期的約32.0%。
- 本集團的溢利由截至二零二一年十二月三十一日止九個月的約4,300,000港元增加至截至二零二二年十二月三十一日止同期的約15,800,000港元，增加約264.1%。
- 董事會不建議派發截至二零二二年十二月三十一日止九個月之中期股息(二零二一年：無)。

## FINANCIAL RESULTS

The board of directors (the “Board”) of the Company is pleased to announce the unaudited condensed consolidated financial results of the Group for the nine months ended 31 December 2022 together with the unaudited comparative figures for the corresponding period in 2021 as follows:

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE NINE MONTHS ENDED 31 DECEMBER 2022

## 財務業績

本公司董事會（「董事會」）欣然宣佈本集團於截至二零二二年十二月三十一日止九個月之未經審核簡明綜合財務業績，連同二零二一年同期之未經審核比較數字如下：

## 簡明綜合全面收益表

截至二零二二年十二月三十一日止九個月

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月		
		2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)	
		Notes 附註				
<b>Revenue</b>	收益	3	<b>36,268,532</b>	25,083,200	<b>129,212,504</b>	76,796,312
Cost of sales	銷售成本	8	<b>(27,062,736)</b>	(16,397,235)	<b>(87,815,449)</b>	(50,227,335)
<b>Gross profit</b>	毛利		<b>9,205,796</b>	8,685,965	<b>41,397,055</b>	26,568,977
Other income and other gains/(losses), net	其他收入及其他收益/(虧損)淨額	4	<b>237,456</b>	(28,872)	<b>2,095,796</b>	166,904
Impairment loss on trade and retention receivables and contract assets	應收貿易賬款及應收保留金以及合約資產之減值虧損		<b>(608,656)</b>	(1,742,058)	<b>(1,166,851)</b>	(3,421,462)
General and administrative expenses	一般及行政開支	8	<b>(7,676,933)</b>	(5,981,787)	<b>(22,417,163)</b>	(17,527,569)
<b>Operating profit</b>	經營溢利		<b>1,157,663</b>	933,248	<b>19,908,837</b>	5,786,850
Finance costs, net	財務成本淨額		<b>(34,302)</b>	(68,216)	<b>(206,531)</b>	(219,810)
Share of loss of an associate accounted for using the equity method	使用權益法入賬之應佔聯營公司虧損		<b>(162,286)</b>	-	<b>(728,512)</b>	-
<b>Profit before income tax</b>	除所得稅前溢利		<b>961,075</b>	865,032	<b>18,973,794</b>	5,567,040
Income tax expense	所得稅開支	5	<b>(348,638)</b>	(524,944)	<b>(3,156,482)</b>	(1,222,656)
<b>Profit for the period</b>	期間溢利		<b>612,437</b>	340,088	<b>15,817,312</b>	4,344,384

**CONDENSED CONSOLIDATED STATEMENT  
OF COMPREHENSIVE INCOME  
(CONTINUED)**

簡明綜合全面收益表(續)

FOR THE NINE MONTHS ENDED 31 DECEMBER 2022

截至二零二二年十二月三十一日止九個月

	Notes 附註	Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)
<b>Profit/(loss) for the period attributable to:</b>	應佔期間溢利/(虧損):				
- Owners of the Company	- 本公司擁有人	311,465	391,612	15,420,503	4,411,544
- Non-controlling interests	- 非控股權益	300,972	(51,524)	396,809	(67,160)
		<b>612,437</b>	340,088	<b>15,817,312</b>	4,344,384
<b>Other comprehensive income/(loss) for the period:</b>	期間其他全面收益/(虧損):				
Item that may be reclassified to profit or loss	可能重新分類至損益之項目:				
- Exchange difference on translation of foreign operations	- 換算外國業務之匯兌差額	(2,012)	(1,516)	32,552	3,301
Other comprehensive income/(loss), net of tax	其他全面收益/(虧損), 扣除稅項	(2,012)	(1,516)	32,552	3,301
<b>Total comprehensive income for the period</b>	期間全面收益總額	<b>610,425</b>	338,572	<b>15,849,864</b>	4,347,685
<b>Total comprehensive income/(loss) for the period attributable to:</b>	應佔期間全面收益/(虧損)總額:				
- Owners of the Company	- 本公司擁有人	310,556	387,991	15,438,944	4,413,166
- Non-controlling interests	- 非控股權益	299,869	(49,419)	410,920	(65,481)
		<b>610,425</b>	338,572	<b>15,849,864</b>	4,347,685
<b>Earnings per share attributable to owners of the Company</b>	本公司擁有人應佔每股盈利				
- Basic and diluted (HK cents per share)	- 基本及攤薄 (每股港仙)	0.05	0.07	2.57	0.74

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

FOR THE NINE MONTHS ENDED 31 DECEMBER 2022

截至二零二二年十二月三十一日止九個月

		Attributable to owners of the Company 本公司擁有人所佔						Non-controlling interests		Total
		Share capital 股本	Share premium 股份溢價	Capital reserves 資本儲備	Shareholders contribution 股東出資	Translation Reserves 換算儲備	Retained earnings 保留盈利	Total 總計	Non-controlling interests 非控股權益	Total 總計
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
		(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)	(unaudited) (未經審核)
<b>Balance at 1 April 2022</b>	於二零二二年四月一日之結餘	<b>6,000,000</b>	<b>52,482,955</b>	<b>108</b>	<b>8,800,000</b>	<b>(13,834)</b>	<b>34,835,083</b>	<b>102,104,312</b>	<b>(287,876)</b>	<b>101,816,436</b>
Profit for the period	期間溢利	-	-	-	-	-	15,420,503	15,420,503	396,809	15,817,312
<b>Other comprehensive income for the period</b>	<b>期間其他全面收益</b>									
Exchange differences on translation of foreign operations	換算外國業務之匯兌差額	-	-	-	-	18,441	-	18,441	14,111	32,552
<b>Total comprehensive income for the period</b>	<b>期間全面收益總額</b>	-	-	-	-	18,441	15,420,503	15,438,944	410,920	15,849,864
Dividend (Note 6)	股息(附註6)	-	-	-	-	-	(3,000,000)	(3,000,000)	-	(3,000,000)
<b>Balance at 31 December 2022</b>	<b>於二零二二年十二月三十一日之結餘</b>	<b>6,000,000</b>	<b>52,482,955</b>	<b>108</b>	<b>8,800,000</b>	<b>4,607</b>	<b>47,255,586</b>	<b>114,543,256</b>	<b>123,044</b>	<b>114,666,300</b>
<b>Balance at 1 April 2021</b>	<b>於二零二一年四月一日之結餘</b>	<b>6,000,000</b>	<b>52,482,955</b>	<b>108</b>	<b>8,800,000</b>	<b>(11,127)</b>	<b>33,371,435</b>	<b>100,643,371</b>	<b>(241,129)</b>	<b>100,402,242</b>
Profit/(loss) for the period	期間溢利/(虧損)	-	-	-	-	-	4,411,544	4,411,544	(67,160)	4,344,384
<b>Other comprehensive income/(loss) for the period</b>	<b>期間其他全面收益/(虧損)</b>									
Exchange differences on translation of foreign operations	換算外國業務之匯兌差額	-	-	-	-	1,622	-	1,622	1,679	3,301
<b>Total comprehensive income/(loss) for the period</b>	<b>期間全面收益/(虧損)總額</b>	-	-	-	-	1,622	4,411,544	4,413,166	(65,481)	4,347,685
Dividend (Note 6)	股息(附註6)	-	-	-	-	-	(6,000,000)	(6,000,000)	-	(6,000,000)
<b>Balance at 31 December 2021</b>	<b>於二零二一年十二月三十一日之結餘</b>	<b>6,000,000</b>	<b>52,482,955</b>	<b>108</b>	<b>8,800,000</b>	<b>(9,505)</b>	<b>31,782,979</b>	<b>99,056,537</b>	<b>(306,610)</b>	<b>98,749,927</b>

## **NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

### **1 General information**

The Company was incorporated in the Cayman Islands on 30 May 2016 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The address of its registered office is P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands and its principal place of business is 21/F, The Bedford, 91-93 Bedford Road, Kowloon, Hong Kong.

The Company is an investment holding company. The Company's subsidiaries are principally engaged in the provision of engineering services in flooring, screeding, anti-skid surfacing, specialised texture painting, waterproofing works and sales of car park flooring materials. The controlling shareholder of the Company is Mr. Kwong Chi Man ("Mr. Kwong") and the parent company of the Company is Sage City Investments Limited (the "Sage City").

The condensed consolidated financial information is presented in Hong Kong dollars ("HK\$"), unless otherwise stated.

The Company listed its share on GEM of the Stock Exchange on 13 October 2016.

The condensed consolidated financial information has not been audited but has been reviewed by the audit committee of the Company.

### **簡明綜合財務資料附註**

### **1 一般資料**

本公司於二零一六年五月三十日根據開曼群島法律第22章公司法(一九六一年法例三, 經綜合及修訂)在開曼群島註冊成立為獲豁免有限公司。其註冊辦事處地址為P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands, 而其主要營業地點為香港九龍必發道91-93號The Bedford 21樓。

本公司為投資控股公司。本公司之附屬公司主要從事提供地坪鋪設、地台批盪、鋪設防滑、專業紋理塗裝、防水工程方面的工程服務以及銷售停車場地坪鋪設材料。本公司之控股股東為鄭志文先生(「鄭先生」), 而本公司之母公司為Sage City Investments Limited(「Sage City」)。

除文義另有所指者外, 簡明綜合財務資料乃以港元(「港元」)呈列。

本公司之股份於二零一六年十月十三日在聯交所GEM上市。

簡明綜合財務資料未經審核, 惟已由本公司審核委員會審閱。



## 2 Basis of preparation

This condensed consolidated financial information for the nine months ended 31 December 2022 (the “**Third Quarterly Financial Information**”) has been prepared in accordance with Hong Kong Financial Reporting Standard (“**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) and the applicable disclosure provisions of the GEM Listing Rules. The Third Quarterly Financial Information has been prepared under the historical cost convention.

The preparation of the Third Quarterly Financial Information 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 expenses. Actual results may differ from these estimates.

Other than changes in accounting policies resulting from application of new and amendments to HKFRSs, the accounting policies and methods of computation used in the Third Quarterly Financial Information are the same as those applied in the preparation of the Group’s annual financial statements for the year ended 31 March 2022.

The application of the new and amendments to HKFRSs in the current period has had no material impact on the Group’s financial performance and positions for the current and prior periods and on the disclosures set out in the Third Quarterly Financial Information.

The Group has not early adopted the new and revised HKFRSs that have been issued but are not yet effective for the current accounting period.

## 2 編製基準

本截至二零二二年十二月三十一日止九個月之簡明綜合財務資料（「**第三季度財務資料**」）乃根據香港會計師公會（「**香港會計師公會**」）頒佈的香港財務報告準則（「**香港財務報告準則**」）及GEM上市規則適用之披露條文而編製。第三季度財務資料乃根據歷史成本法編製。

編製第三季度財務資料要求管理層作出判斷、估計及假設，而有關於判斷、估計及假設會對會計政策的應用以及資產及負債、收入及開支呈報金額造成影響。實際結果可能有別於該等估計。

除因應用新訂香港財務報告準則及香港財務報告準則的修訂而引起的會計政策變化外，第三季度財務資料所採用的會計政策和計算方法與本集團截至二零二二年三月三十一日止年度的年度財務報表所呈列的會計政策和計算方法相同。

本期間應用的新訂香港財務報告準則及香港財務報告準則的修訂對本集團本期間和以往期間的財務表現和狀況及對第三季度財務資料所載的披露並無重大影響。

本集團並無提前採納已頒佈但於本會計期間尚未生效的新訂及經修訂香港財務報告準則。

**3 Revenue and segment information**

**3 收益及分部資料**

		Three months ended 31 December		Nine months ended 31 December	
		截至十二月三十一日止三個月		截至十二月三十一日止九個月	
		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\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Flooring	地坪鋪設	<b>27,831,711</b>	22,019,845	<b>109,101,431</b>	67,091,740
Ancillary services	配套服務	<b>8,366,341</b>	3,038,715	<b>19,849,347</b>	8,641,711
Sales of materials	銷售材料	<b>70,480</b>	24,640	<b>261,726</b>	1,062,861
		<b>36,268,532</b>	25,083,200	<b>129,212,504</b>	76,796,312
Timing of revenue recognition:	收益確認的時間性：				
At a point in time	於某時點	<b>70,480</b>	24,640	<b>261,726</b>	1,062,861
Over time	隨時間	<b>36,198,052</b>	25,058,560	<b>128,950,778</b>	75,733,451
		<b>36,268,532</b>	25,083,200	<b>129,212,504</b>	76,796,312

The executive Directors have been identified as the chief operating decision-makers of the Group who review the Group's internal reporting in order to assess performance and allocate resources. The Directors regard the Group's business as a single operating segment and review consolidated financial information accordingly.

執行董事已確定為本集團的主要經營決策者，彼檢討本集團的內部申報以評估表現及分配資源。董事將本集團的業務視為一個經營分部並相應審閱財務報表。

The Group operates primarily in Hong Kong with substantially all of its non-current assets located and capital expenditure incurred in Hong Kong.

本集團主要於香港經營業務，其幾乎所有非流動資產位於香港及資本開支於香港產生。

During the nine months ended 31 December 2022, revenue was earned from customers located in Hong Kong and Macau of HK\$128,445,409 (2021: HK\$71,324,853) and HK\$767,095 (2021: HK\$5,471,459), respectively.

截至二零二二年十二月三十一日止九個月，從位於香港及澳門的客戶所賺取的收益分別為128,445,409港元（二零二一年：71,324,853港元）及767,095港元（二零二一年：5,471,459港元）。

4 Other income and other gains/(losses), net 4 其他收入及其他收益/(虧損)淨額

		Three months ended		Nine months ended	
		31 December		31 December	
		截至十二月三十一日止三個月		截至十二月三十一日止九個月	
		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\$	HK\$	HK\$	HK\$
		港元	港元	港元	港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Government grants	政府補貼	<b>204,513</b>	80,834	<b>1,807,196</b>	267,610
Change in cash	於保險合約之				
surrender value of	投資的現金				
investment in an	退保價值變化				
insurance contract		<b>8,943</b>	(128,706)	<b>24,019</b>	(128,706)
Gain on disposal of	出售物業、				
property, plant	廠房及設備時				
and equipment	產生之收益	-	-	<b>186,461</b>	-
Others	其他	<b>24,000</b>	19,000	<b>78,120</b>	28,000
		<b>237,456</b>	(28,872)	<b>2,095,796</b>	166,904

## **5 Income tax expense**

Income tax expense is recognised based on management's estimate of the weighted average annual income tax rate expected for the full financial year. The estimated average annual tax rate used is approximately 16.6% for the nine months ended 31 December 2022 (2021: approximately 22.0%).

In accordance with the two-tiered profits tax rates regime, for the subsidiary entitled to this benefit, Hong Kong profits tax was calculated at 8.25% on the first HK\$2 million and 16.5% on the remaining balance of the estimated assessable profits for the nine months ended 31 December 2022 and 2021. For other Hong Kong incorporated subsidiaries, Hong Kong profits tax was calculated at 16.5%.

Macau corporate income tax was calculated at the applicable rate of 12% on the estimated assessable profit in excess of MOP600,000 (approximately HK\$583,000) of the Group's operation in Macau.

## **6 Dividend**

The Board does not recommend the payment of dividend for the nine months ended 31 December 2022 (2021: Nil).

A final dividend in respect of the year ended 31 March 2022 of HK0.5 cent per share, in an aggregate amount of HK\$3,000,000 (31 March 2021: HK1 cent per share, in an aggregate amount of HK\$6,000,000), had been declared and approved by the shareholders of the Company in August 2022 and was paid in October 2022.

## **5 所得稅開支**

所得稅開支乃根據管理層對整個財政年度預期加權平均年度所得稅率的估計確認。於截至二零二二年十二月三十一日止九個月，估計平均年度稅率約為16.6%（二零二一年：約22.0%）。

根據利得稅兩級制，就享有該優惠的附屬公司而言，截至二零二二年及二零二一年十二月三十一日止九個月，香港利得稅按估計應課稅溢利首2,000,000港元以8.25%稅率計算，而其餘估計應課稅溢利則按16.5%稅率計算。其他在香港註冊成立之附屬公司的香港利得稅則按16.5%稅率計算。

澳門企業所得稅按本集團澳門業務之估計應課稅溢利中超過600,000澳門元（約583,000港元）的部分以適用稅率12%計提撥備。

## **6 股息**

董事會不建議派發截至二零二二年十二月三十一日止九個月之股息（二零二一年：無）。

截至二零二二年三月三十一日止年度的末期股息為每股0.5港仙，總額為3,000,000港元（二零二一年三月三十一日：每股1港仙，總額為6,000,000港元），已於二零二二年八月宣派及獲得本公司股東批准，並已於二零二二年十月派付。

## 7 Earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the periods.

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)
Profit attributable to owners of the Company	本公司擁有人應佔溢利	311,465	391,612	15,420,503	4,411,544
Weighted average number of ordinary shares in issue	已發行普通股的加權平均數	600,000,000	600,000,000	600,000,000	600,000,000
Basic earnings per share (HK cents)	每股基本盈利(港仙)	0.05	0.07	2.57	0.74

No adjustment has been made to the basic earnings per share presented for the nine months ended 31 December 2022 and 2021 as the Group had no potentially diluted ordinary shares in issue during those periods.

## 7 每股盈利

每股基本盈利按有關期間之本公司擁有人應佔溢利除以已發行普通股的加權平均數計算。

並無對截至二零二二年及二零二一年十二月三十一日止九個月所呈列之每股基本盈利作出調整，原因為本集團於該等期間並無具攤薄潛力之已發行普通股。

## 8 Expenses by nature

Expenses included in cost of sales and general and administrative expenses are analysed as follows:

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)
Cost of materials used	已用材料成本	14,935,419	5,920,281	47,866,302	22,917,311
Subcontractor cost	分包商成本	10,179,271	8,713,024	34,586,800	22,494,724
Employee benefit expenses	僱員福利開支	5,781,947	4,721,437	17,256,358	13,930,498
Auditor's remuneration	核數師酬金	325,000	240,000	975,000	720,000

## 8 按性質劃分的開支

計入銷售成本以及一般及行政開支的開支分析如下：

**9 Related party transactions**

The Directors are of the view that the following individuals were related parties that had transactions or balances with the Group.

<b>Related parties</b>	<b>Relationship with the Group</b>
Mr. Kwong	Controlling shareholder and executive Director of the Group
Ms. Li Chuen Chun ("Mrs. Kwong")	Spouse of Mr. Kwong
Ms. Kwong Wing Yan ("Ms. Kwong")	Daughter of Mr. Kwong

(a) During the nine months ended 31 December 2022 and 2021, the Group had the following transactions with its related parties:

Rental paid in relation to rental contract entered into with:	與下列各方訂立之租賃合約之已付租金：
Mr. Kwong	鄭先生
Mrs. Kwong	鄭太
Mrs. Kwong and Ms. Kwong	鄭太及鄭女士

(b) As at 31 December 2022, the Group recognised lease liabilities to related parties of approximately HK\$17,000 (2021: approximately HK\$338,000) over the relevant property leases.

**9 關聯方交易**

董事認為以下人士為與本集團有交易或結餘之關聯方。

<b>關聯方</b>	<b>與本集團的關係</b>
鄭先生	本集團控股股東及執行董事
李存珍女士 ("鄭太")	鄭先生的配偶
鄭詠欣女士 ("鄭女士")	鄭先生的女兒

(a) 截至二零二一年及二零二二年九月三十日止九個月，本集團與其關聯方有以下交易：

<b>Nine months ended 31 December</b>	
<b>截至十二月三十一日止九個月</b>	
<b>2022</b>	<b>2021</b>
<b>二零二二年</b>	<b>二零二一年</b>
<b>HK\$</b>	<b>HK\$</b>
<b>港元</b>	<b>港元</b>
<b>(Unaudited)</b>	<b>(Unaudited)</b>
<b>(未經審核)</b>	<b>(未經審核)</b>
<b>180,000</b>	180,000
<b>30,600</b>	23,800
<b>33,300</b>	33,300

(b) 於二零二二年十二月三十一日，本集團就相關物業租賃而確認應付關聯方的租賃負債約17,000港元（二零二一年：約338,000港元）。

## MANAGEMENT DISCUSSION AND ANALYSIS

### BUSINESS AND FINANCIAL REVIEW

The Group is principally engaged in the Hong Kong car park flooring industry. We provide (i) flooring services, which involve the application of proprietary floor coating products for the purpose of providing a colorful, slip-resistant, hard wearing surface that is resistant against water and petrochemicals; (ii) ancillary services, which include specialised texture painting and waterproofing works; and (iii) sales of car park flooring material. Our target segment ranges from mid to high end projects in the relevant markets.

For the nine months ended 31 December 2022, the Group recorded a total revenue of approximately HK\$129.2 million, or an increase by approximately 68.3% as compared with approximately HK\$76.8 million for the same period of last year, and the Group's profit increased from approximately HK\$4.3 million for the nine months ended 31 December 2021 to approximately HK\$15.8 million for the same period ended 31 December 2022.

#### Revenue

The revenue, which is principally generated from the provision of car park flooring services for construction projects, increased to approximately HK\$129.2 million or by approximately 68.3%, for the nine months ended 31 December 2022 from approximately HK\$76.8 million for the nine months ended 31 December 2021. The increase in revenue was mainly due to the increase in number of projects with higher contract sum undertaken by the Group during the nine months ended 31 December 2022.

### 管理層討論及分析

#### 業務及財務回顧

本集團主要從事香港停車場地坪鋪設行業。我們提供：(i)地坪鋪設服務，涉及塗裝專利地坪鋪設塗層產品，以提供色彩豐富、防滑以及具防水及不易受石油化工產品破壞特性的耐磨表面；(ii)配套服務，包括專業紋理塗裝及防水工程；及(iii)銷售停車場地坪鋪設材料。我們的目標業務分部為相關市場之中高端項目。

截至二零二二年十二月三十一日止九個月，本集團錄得總收益約129,200,000港元，較去年同期約76,800,000港元增加約68.3%，而本集團的溢利由截至二零二一年十二月三十一日止九個月的約4,300,000港元增加至截至二零二二年十二月三十一日止同期約15,800,000港元。

#### 收益

收益主要來自為建築項目提供停車場地坪鋪設服務，其由截至二零二一年十二月三十一日止九個月約76,800,000港元增加約68.3%至截至二零二二年十二月三十一日止九個月約129,200,000港元。收益增加主要是由於本集團於截至二零二二年十二月三十一日止九個月承接的合約金額較高的項目數量有所增加。

### **Gross profit and gross profit margin**

The Group's gross profit increased by approximately 55.8% from approximately HK\$26.6 million for the nine months ended 31 December 2021 to approximately HK\$41.4 million for the nine months ended 31 December 2022. The gross profit margins of the Group decreased from approximately 34.6% for the nine months ended 31 December 2021 to approximately 32.0% for the same period ended 31 December 2022. The increase in gross profit was mainly attributable to the increase in revenue.

### **Other income and other gains/(losses), net**

Other income and other gains/(losses), net of the Group increased from approximately HK\$167,000 for the nine months ended 31 December 2021 to approximately HK\$2.1 million for the nine months ended 31 December 2022. The other income and other gains/(losses), net for the nine months ended 31 December 2022 primarily consisted of the subsidies provided by (i) the Government of Hong Kong Special Administrative Region under the 2022 Employment Support Scheme; and (ii) the Government of Macau Special Administrative Region under the financial support measures to business operators. There were no such subsidies received for the nine months ended 31 December 2021.

### **Impairment loss on trade and retention receivables and contract assets**

The impairment loss on trade and retention receivables and contract assets decreased from approximately HK\$3.4 million for the nine months ended 31 December 2021 to approximately HK\$1.2 million for the same period ended 31 December 2022.

### **毛利及毛利率**

本集團的毛利由截至二零二一年十二月三十一日止九個月約26,600,000港元增加約55.8%至截至二零二二年十二月三十一日止九個月約41,400,000港元。本集團的毛利率由截至二零二一年十二月三十一日止九個月的約34.6%減少至二零二二年十二月三十一日止同期的約32.0%。毛利增加主要是由於收益增加。

### **其他收入及其他收益／(虧損)淨額**

本集團的其他收入及其他收益／(虧損)淨額由截至二零二一年十二月三十一日止九個月約167,000港元增加至截至二零二二年十二月三十一日止九個月約2,100,000港元。截至二零二二年十二月三十一日止九個月的其他收入及其他收益／(虧損)淨額主要來自(i)香港特別行政區政府在2022保就業計劃下所提供的補貼；及(ii)澳門特別行政區政府根據其經濟援助措施向企業提供的補貼。於截至二零二一年十二月三十一日止九個月並無收取有關補貼。

### **應收貿易賬款及應收保留金以及合約資產之減值虧損**

應收貿易賬款及應收保留金以及合約資產之減值虧損由截至二零二一年十二月三十一日止九個月約3,400,000港元減少至截至二零二二年十二月三十一日止同期約1,200,000港元。



Impairment loss is calculated under expected credit loss model with reference to the expected credit loss rates, which were determined based on the Group's internal and historical credit loss data, the days past due and the probability of default of customers, and also taking into account the forward-looking information.

### **General and administrative expenses**

General and administrative expenses of the Group increased by approximately HK\$4.9 million from approximately HK\$17.5 million for the nine months ended 31 December 2021 to approximately HK\$22.4 million for the nine months ended 31 December 2022. The increase was mainly attributable to (i) the increase in staff salary and number of senior and experienced staff; and (ii) the increase in business promotion and marketing expenses. General and administrative expenses consist primarily of staff cost, depreciation, professional fees and other general administrative expenses.

### **Share of loss of an associate**

Share of loss of an associate relates to the Group's 40% equity interest in an associate, Careful Group Limited, which provides a car-sharing platform in Hong Kong. The Group's share of loss of the associate for the nine months ended 31 December 2022 was approximately HK\$729,000 (2021: Nil).

減值虧損乃根據預期信貸虧損模型及參照預期信貸虧損率計算，預期信貸虧損率則根據本集團內部及過往信貸虧損記錄、逾期日數及客戶違約概率釐定，當中亦考慮前瞻性資料。

### **一般及行政開支**

本集團的一般及行政開支由截至二零二一年十二月三十一日止九個月約17,500,000港元增加約4,900,000港元至截至二零二二年十二月三十一日止九個月約22,400,000港元。有關增加主要可歸因於(i)員工薪金及高級和經驗老到的員工人數增加；及(ii)業務推廣及營銷費用增加。一般及行政開支主要包括員工成本、折舊、專業費用及其他一般行政開支。

### **應佔聯營公司虧損**

應佔聯營公司虧損涉及一間於香港提供汽車共享平台的聯營公司，其名為駕科集團有限公司，而本集團持有其40%股權。截至二零二二年十二月三十一日止九個月，本集團應佔聯營公司虧損約為729,000港元(二零二一年：無)。

### ***Income tax expense***

Income tax expense for the Group was approximately HK\$3.2 million for the nine months ended 31 December 2022 as compared with approximately HK\$1.2 million for the same period ended 31 December 2021. The increase of income tax expense was mainly due to the increase in profit before income tax from approximately HK\$5.6 million for the nine months ended 31 December 2021 to approximately HK\$19.0 million for the same period ended 31 December 2022.

### ***Profit for the period***

As a result of foregoing, the profit of the Group increased by approximately 264.1% from approximately HK\$4.3 million for the six months ended 31 December 2021 to approximately HK\$15.8 million for the same period ended 31 December 2022.

## **OUTLOOK**

The Group has been facing (i) increasing operating costs, (ii) keen competition in the car park flooring market, and (iii) economic uncertainty caused by, amongst other factors, the tumultuous Sino-US relationship, geopolitical tensions and global inflation, which will all affect our future financial performance, the Directors expect the business environment to remain challenging in the coming years.

### ***所得稅開支***

本集團於截至二零二二年十二月三十一日止九個月的所得稅開支約為3,200,000港元，而截至二零二一年十二月三十一日止同期約為1,200,000港元。所得稅開支增加，主要是由於除所得稅前溢利由截至二零二一年十二月三十一日止九個月約5,600,000港元增加至截至二零二二年十二月三十一日止同期約19,000,000港元。

### ***期內溢利***

基於以上所述，本集團溢利由截至二零二一年十二月三十一日止的約4,300,000港元增加至截至二零二二年十二月三十一日止同期的約15,800,000港元，增加約264.1%。

## **前景**

本集團一直面臨(i)經營成本上升、(ii)停車場地坪鋪設市場競爭激烈、及(iii)除其他因素外，中美關係動盪、地緣政治緊張局勢和全球通貨膨脹而造成的經濟不確定性等因素，將導致我們未來的財務表現面臨影響。董事預計，營商環境於未來將依然充滿挑戰。

In order to continue to generate promising returns to the shareholders of the Company and further diversify business risks, the Directors are taking an active approach in seeking alternative business opportunities to broaden its source of income. Meanwhile, the Group will also continue to focus on expanding its existing business in the car park flooring and waterproofing sectors to strengthen its income stream.

### TREASURY POLICY

The Group adopted a prudent financial management approach towards its treasury policies and maintained a healthy liquidity position throughout the reporting period. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and commitments can meet its funding requirements from time to time.

### CONTINGENT LIABILITY

As at 31 December 2022 and 2021, the Group did not have any significant contingent liabilities.

### EVENTS AFTER THE REPORTING PERIOD

The Board is not aware of any events after the reporting period that requires disclosures.

為了繼續為本公司股東帶來可觀回報以及進一步分散業務風險，董事主動尋找另類商機，以拓寬其收入來源。與此同時，本集團亦將繼續專注擴大其現有的停車場地坪鋪設及防水領域的業務，以鞏固其收入來源。

### 庫務政策

本集團在庫務政策上採納審慎的財務管理方針，於報告期間內一直維持穩健的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，以確保本集團的資產、負債及承擔的流動資金結構能夠符合其不時的資金需求。

### 或然負債

於二零二二年及二零二一年十二月三十一日，本集團並無任何重大或然負債。

### 報告期後事項

董事會並不知悉有任何報告期後事項須予披露。

## DISCLOSURE OF INTERESTS

### A. Directors' and chief executives' interests and short positions in the shares, underlying shares and debenture of the Company or any associated corporation

As at 31 December 2022, the interests or short positions of the Directors or chief executive officer of the Company in the shares, underlying shares and debentures of the Company or any of the associated corporations (within the meaning of Part XV of the Securities & Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to the Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors, to be notified to the Company and the Stock Exchange, were as follows:

## 權益披露

### A. 董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉

於二零二二年十二月三十一日，本公司董事或最高行政人員於本公司或任何相聯法團（定義見香港法例第 571 章證券及期貨條例（「證券及期貨條例」）第 XV 部）的股份、相關股份及債權證中，擁有須根據證券及期貨條例第 XV 部第 7 及 8 分部知會本公司及聯交所的權益或淡倉（包括根據證券及期貨條例有關條文彼等被當作或被視為擁有的任何權益或淡倉），或根據證券及期貨條例第 352 條須登記於該條所指的登記冊內的權益或淡倉，或根據 GEM 上市規則第 5.46 至 5.67 條有關董事進行證券交易而須知會本公司及聯交所的權益或淡倉如下：

**Long Position in the shares of the Company**

於本公司股份的好倉

Name of Director	Nature of interest	Number of shares held or interested	Approximate percentage of shareholding
董事姓名	權益性質	持有或擁有權益的股份數目	概約股權百分比
Mr. Kwong	Interest in controlled corporation (Note 1)	392,886,000	65.48%
鄭先生	於受控制法團之權益(附註1)		

Note 1: Mr. Kwong beneficially owns 70% of the issued share capital of Sage City, the beneficial owner holding 65.48% shareholding in the Company. Therefore, Mr. Kwong is deemed to be interested in all the shares of the Company which are beneficially owned by Sage City for the purpose of the SFO. Mr. Kwong is the chairman and an executive Director of the Company, and also a director of Sage City.

附註1：鄭先生實益擁有Sage City已發行股本的70%，而Sage City為持有本公司65.48%股權的實益擁有人。因此，就證券及期貨條例而言，鄭先生被視為於Sage City實益擁有之所有本公司股份中擁有權益。鄭先生為本公司主席兼執行董事以及Sage City的董事。

**Long position in the shares of associated corporation**

於相聯法團股份的好倉

Name of Director	Nature of interest	Number of shares held or interested in associated corporation 持有或擁有權益的相聯法團股份數目	Percentage of shareholding 股權百分比
董事姓名	權益性質		
Mr. Yip Kong Lok ("Mr. Yip")	Beneficial owner (Note 2)	3,000 shares in Sage City	30% in Sage City
葉港樂先生 ("葉先生")	實益擁有人(附註2)	於Sage City的3,000股股份	於Sage City的30%權益

Note 2: Mr. Yip is an executive Director and chief executive officer of the Company.

附註2：葉先生為本公司的執行董事兼行政總裁。

Save as disclosed above, as at 31 December 2022, none of the Directors or chief executive officer of the Company had any interests and short positions in the shares, underlying shares or debentures of the Company or any of the associated corporations (within the meaning of Part XV of the SFO) which would have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to the Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors, to be notified to the Company and the Stock Exchange.

除上文披露者外，於二零二二年十二月三十一日，概無本公司董事或最高行政人員於本公司或任何相聯法團（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須根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的任何權益及淡倉（包括根據證券及期貨條例有關條文彼等被當作或被視為擁有的任何權益或淡倉），或根據證券及期貨條例第352條須登記於該條所指的登記冊內，或根據GEM上市規則第5.46至5.67條有關董事進行證券交易而須知會本公司及聯交所的權益及淡倉。

**B. Substantial shareholders' and other persons' interests and short positions in the shares, underlying shares and debenture of the Company**

So far as the Directors were aware, as at 31 December 2022, the following persons (other than the Directors or chief executive officer of the Company) had interests or short positions in the shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or who were required to be recorded in the register of interests required to be kept under section 336 of the SFO:

**Long Position in the shares of the Company**

Name	Nature of interest
名稱/姓名	權益性質
Sage City	Beneficial interest (Note 1) 實益權益(附註1)
Mrs. Kwong 鄭太	Interest of spouse (Note 2) 配偶權益(附註2)

Notes:

- Sage City is a company incorporated in the British Virgin Islands and is owned by Mr. Kwong and Mr. Yip as to 70% and 30%, respectively. Mr. Kwong is the chairman, an executive Director of the Company, and also a director of Sage City. Mr. Yip is an executive Director and chief executive officer of the Company.

**B. 主要股東及其他人士在本公司股份、相關股份及債權證中擁有的權益及淡倉**

就董事所知，於二零二二年十二月三十一日，以下人士（並非本公司董事或最高行政人員）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露，或須登記於根據證券及期貨條例第336條須存置的權益登記冊內的權益或淡倉：

**於本公司股份的好倉**

Number of shares held or interested	Approximate percentage of shareholding
持有或擁有權益的股份數目	概約股權百分比

392,886,000	65.48%
392,886,000	65.48%

附註：

- Sage City乃於英屬處女群島註冊成立之公司，並由鄭先生及葉先生分別擁有70%及30%權益。鄭先生為本公司主席兼執行董事以及Sage City之董事。葉先生為本公司之執行董事兼行政總裁。

2. Mrs. Kwong, the spouse of Mr. Kwong, is deemed to be interested in all the shares in which Mr. Kwong is interested for the purposes of the SFO.

Save as disclosed above, as at 31 December 2022, the Directors were not aware that any persons (other than the Directors or chief executive officer of the Company) had interests or short positions in the shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or who were required to be recorded in the register of interests required to be kept under section 336 of the SFO.

## COMPETING INTERESTS

Other than members of the Group, none of the Directors or the controlling shareholders of the Company, neither themselves nor their respective close associates (as defined in the GEM Listing Rules) had interest in any business which competes or is likely to compete, directly or indirectly, with the business of the Group during the nine months ended 31 December 2022.

## CORPORATE GOVERNANCE PRACTICE AND COMPLIANCE

The Company has complied with the principles and applicable code provisions of the Corporate Governance Code (the “CG Code”) as set out in Appendix 15 of the GEM Listing Rules for the nine months ended 31 December 2022.

2. 鄭太是鄭先生的配偶，就證券及期貨條例而言，被視為於鄭先生所擁有之所有股份中擁有權益。

除上文披露者外，就董事所知，於二零二二年十二月三十一日，並無任何人士（並非本公司董事或最高行政人員）於股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露，或須登記於根據證券及期貨條例第336條須存置的權益登記冊的權益或淡倉。

## 競爭權益

除本集團成員公司外，概無董事或本公司控股股東本身或彼等各自之緊密聯繫人（定義見GEM上市規則）於截至二零二二年十二月三十一日止九個月內直接或間接與本集團業務構成競爭或相當可能構成競爭之任何業務中擁有權益。

## 企業管治常規及遵例

本公司於截至二零二二年十二月三十一日止九個月已遵守GEM上市規則附錄十五所載的企業管治守則（「企業管治守則」）的原則及適用守則條文。



## CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct for securities transactions by the Directors in respect of the shares of the Company (the “**Code of Conduct**”). Having made specific enquiries to all Directors, each of them has confirmed that he/she has fully complied with the required standard of dealings set out in the Code of Conduct during the nine months ended 31 December 2022.

## PURCHASE, SALE OR REDEMPTION OF THE SHARES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the shares of the Company for the nine months ended 31 December 2022.

## DIVIDEND

The Board does not recommend the payment of an interim dividend for the nine months ended 31 December 2022 (2021: Nil).

## SHARE OPTION SCHEME

The Company conditionally adopted a share option scheme (the “**Scheme**”) on 24 September 2016. The terms of the Scheme comply with the provisions of Chapter 23 of the GEM Listing Rules.

No share option has been granted since the adoption of the Scheme and there was no share option outstanding as at 31 December 2022.

## 董事進行證券交易的操守守則

本公司已採納GEM上市規則第5.48至5.67條作為董事就本公司股份進行證券交易的操守守則(「**操守守則**」)。對全體董事作出具體查詢後，各董事已確認本身於截至二零二二年十二月三十一日止九個月已全面遵守操守守則所載的必守交易準則。

## 購買、出售或贖回股份

本公司或其任何附屬公司於截至二零二二年十二月三十一日止九個月均並無購買、出售或贖回本公司任何股份。

## 股息

董事會不建議派發截至二零二二年十二月三十一日止九個月之中期股息(二零二一年：無)。

## 購股權計劃

本公司於二零一六年九月二十四日有條件採納一項購股權計劃(「**該計劃**」)。該計劃之條款符合GEM上市規則第二十三章的條文。

自採納該計劃以來並無授出購股權，截至二零二二年十二月三十一日並無尚未行使的購股權。

## **AUDIT COMMITTEE**

The Company established an audit committee (the “**Audit Committee**”) on 24 September 2016 with its written terms of reference in accordance with the GEM Listing Rules and the CG Code. The primary duties of the Audit Committee are to oversee internal control and risk management systems of the Group, and provide advice and comments on the Group’s financial reporting matters to the Board.

The Audit Committee has reviewed this report and the Group’s unaudited condensed consolidated financial results for the nine months ended 31 December 2022.

By order of the Board

**Kwong Man Kee Group Limited**

**Kwong Chi Man**

*Chairman and Executive Director*

Hong Kong, 8 February 2023

*As at the date of this report, the executive Directors are Mr. Kwong Chi Man and Mr. Yip Kong Lok and the independent non-executive Directors are Ms. Yu Wan Wah, Amparo, Mr. Law Pui Cheung and Mr. Wat Danny Hiu Yan.*

## **審核委員會**

本公司已於二零一六年九月二十四日根據GEM上市規則及企業管治守則之規定，成立審核委員會（「**審核委員會**」），並以書面方式訂明其職權範圍。審核委員會之主要職責為監察本集團的內部控制系統及風險管理制度，並就本集團的財務報告事宜向董事會提供建議及意見。

審核委員會已審閱本報告及本集團截至二零二二年十二月三十一日止九個月的未經審核簡明綜合財務業績。

承董事會命

**鄭文記集團有限公司**

*主席兼執行董事*

**鄭志文**

香港，二零二三年二月八日

於本報告日期，執行董事為鄭志文先生及葉港樂先生，獨立非執行董事為余韻華女士、羅沛昌先生及屈曉昕先生。