

North Asia Strategic Holdings Limited 北亞策略控股有限公司*

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 8080)

2022/23

Third Quarterly Report 第三季度報告



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

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

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

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This report, for which the directors (the “Directors” or the “Board”) of North Asia Strategic Holdings Limited 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 North Asia Strategic Holdings Limited. 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。

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

本報告的資料乃遵照聯交所《GEM 證券上市規則》(「GEM 上市規則」)而刊載，旨在提供有關北亞策略控股有限公司的資料；北亞策略控股有限公司的董事(「董事」或「董事會」)願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。

RESULTS

The Board of directors (the “Board”) of North Asia Strategic Holdings Limited (the “Company”) presents the unaudited condensed consolidated results of the Company and its subsidiaries (collectively, the “Group”) for the nine months and three months ended 31st December 2022, together with the comparative unaudited figures of the corresponding periods in 2021.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

| | | Notes 附註 | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|--|---------------------|-------------|---|---|--|---|
| | | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Revenue | 收入 | 3 | 1,083,676 | 1,647,507 | 292,560 | 639,085 |
| Cost of sales | 銷售成本 | | (891,952) | (1,375,167) | (232,828) | (556,529) |
| Gross profit | 毛利 | | 191,724 | 272,340 | 59,732 | 82,556 |
| Other income and gains, net | 其他收入及收益，淨額 | | 9,479 | 21,900 | 1,339 | 3,431 |
| Selling and distribution expenses | 銷售及分銷費用 | | (105,007) | (97,352) | (38,296) | (26,909) |
| General and administrative expenses | 一般及行政費用 | | (160,436) | (121,854) | (46,974) | (34,475) |
| Other expenses | 其他費用 | | — | (73) | — | (17) |
| Operating (loss)/profit | 經營(虧損)/溢利 | | (64,240) | 74,961 | (24,199) | 24,586 |
| Finance income | 財務收入 | 4 | 4,053 | 3,068 | 2,000 | 774 |
| Finance costs | 財務費用 | 4 | (3,386) | (1,574) | (852) | (433) |
| (Loss)/profit before income tax | 除所得稅前(虧損)/溢利 | | (63,573) | 76,455 | (23,051) | 24,927 |
| Income tax credit/(expense) | 所得稅抵免/(支出) | 5 | 7,148 | (19,976) | 5,868 | (8,561) |
| (LOSS)/PROFIT FOR THE PERIOD | 期內(虧損)/溢利 | | (56,425) | 56,479 | (17,183) | 16,366 |
| (Loss)/earnings per share attributable to ordinary shareholders of the Company | 本公司普通股股東應佔每股(虧損)/盈利 | 6 | | | | |
| Basic (HK cents) | 基本(港仙) | | (13.3) | 16.4 | (4.0) | 4.8 |
| Diluted (HK cents) | 攤薄(港仙) | | (13.3) | 16.4 | (4.0) | 4.7 |

業績

北亞策略控股有限公司(「本公司」)董事會(「董事會」)提呈本公司及其附屬公司(合稱「本集團」)截至二零二二年十二月三十一日止九個月及三個月之未經審核簡明綜合業績，連同二零二一年同期之未經審核比較數字。

未經審核簡明綜合損益表

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

未經審核簡明綜合全面收益表

For the nine months
ended 31st December

截至十二月三十一日止

九個月

For the three months
ended 31st December

截至十二月三十一日止

三個月

| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
|---|-----------------------------|--|--|--|--|
| (Loss)/profit for the period | 期內(虧損)/溢利 | (56,425) | 56,479 | (17,183) | 16,366 |
| OTHER COMPREHENSIVE (LOSS)/INCOME | 其他全面(虧損)/收益 | | | | |
| Other comprehensive (loss)/income that may be reclassified to profit or loss in subsequent periods: | 可能於其後期間重新分類至損益之其他全面(虧損)/收益： | | | | |
| Currency translation differences of foreign operations | 海外業務之貨幣換算差額 | (27,730) | 15,566 | 7,019 | 9,541 |
| OTHER COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD, NET OF TAX OF NIL | 期內其他全面(虧損)/收益，除零稅項後淨額 | (27,730) | 15,566 | 7,019 | 9,541 |
| TOTAL COMPREHENSIVE (LOSS)/INCOME FOR THE PERIOD | 期內全面(虧損)/收益總額 | (84,155) | 72,045 | (10,164) | 25,907 |

Notes:

1. GENERAL INFORMATION

North Asia Strategic Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are principally engaged in the following businesses during the period:

- **hi-tech distribution and services:** trading of surface mount technology (“SMT”) assembly equipment, machinery and spare parts and provision of related installation, training, repair and maintenance services for SMT assembly equipment;
- **leasing:** provision of finance to its customers via a wide array of assets under finance lease arrangements and operating lease arrangements, and trading of lease assets; and
- **property and investment holding.**

The Company is a limited liability company incorporated in Bermuda as an exempted company under the Bermuda Companies Act 1981 (the “Companies Act”). The address of its registered office is Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda and that of its principal place of business is Suite 1618, 16th Floor, Jardine House, 1 Connaught Place, Central, Hong Kong.

The Company’s ordinary shares are listed on GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

This report is presented in Hong Kong dollars (“HK\$”) and all values are rounded to the nearest thousand except when otherwise indicated.

This report has been approved and authorised for issue by the Company’s Board of directors on 9th February 2023.

附註：

1. 一般資料

北亞策略控股有限公司(「本公司」)及其附屬公司(合稱「本集團」)於期內主要從事以下業務：

- **高科技產品分銷及服務：**表面貼裝技術(「SMT」)組裝設備、機器及零部件貿易，以及提供SMT組裝設備之相關安裝、培訓、維修及保養服務；
- **租賃：**透過融資租賃安排及經營租賃安排下之各種資產向其客戶提供融資以及租賃資產貿易；及
- **物業及投資控股。**

本公司為根據百慕達一九八一年公司法(「公司法」)於百慕達註冊成立之獲豁免有限公司。其註冊辦事處之地址為Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda，而其主要營業地點之地址為香港中環康樂廣場1號怡和大廈16樓1618室。

本公司之普通股於香港聯合交易所有限公司(「聯交所」)GEM上市。

除另有說明外，本報告以港元(「港元」)呈列，所有價值均調整至最接近千位數。

本報告已於二零二三年二月九日經本公司董事會批准及授權刊發。

2. BASIS OF PREPARATION

This report has been prepared to comply with the disclosure requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange (the "GEM Listing Rules").

This report does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31st March 2022.

The accounting policies adopted in the preparation of this unaudited condensed consolidated financial information are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31st March 2022, except for the adoption of the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") effective as of 1st April 2022.

| | |
|---|---|
| Amendments to HKFRS 3 | <i>Reference to the Conceptual Framework</i> |
| Amendments to HKFRS 16 | <i>Covid-19-Related Rent Concessions beyond 30th June 2021</i> |
| Amendments to HKAS 16 | <i>Property, Plant and Equipment: Proceeds before Intended Use</i> |
| Amendments to HKAS 37 | <i>Onerous Contracts – Cost of Fulfilling a Contract</i> |
| Annual Improvements to HKFRSs 2018-2020 | Amendments to HKFRS 1, HKFRS 9, Illustrative Examples accompanying HKFRS 16 and HKAS 41 |

The adoption of the above new and revised HKFRSs has had no significant impact on the Group's result and financial position.

2. 編製基準

本報告乃遵照聯交所《GEM 證券上市規則》(「GEM 上市規則」)之披露規定編製而成。

本報告並不包括年度財務報表之所有資料及披露要求，故應與本集團截至二零二二年三月三十一日止年度之年度綜合財務報表一併閱覽。

除採納以下自二零二二年四月一日生效之新訂及經修訂香港財務報告準則(「香港財務報告準則」)外，編製本未經審核簡明綜合財務資料所採納之會計政策與編製本集團截至二零二二年三月三十一日止年度之年度綜合財務報表所依循者相符。

| | |
|--------------------------|---|
| 香港財務報告準則第3號修訂本 | <i>概念框架之提述</i> |
| 香港財務報告準則第16號修訂本 | 二零二一年六月三十日之後的2019冠狀病毒病相關租金減免 |
| 香港會計準則第16號修訂本 | 物業、廠房及設備：擬定用途前所得款項 |
| 香港會計準則第37號修訂本 | 虧損性合約—履行合約之成本 |
| 香港財務報告準則二零一八年至二零二零年之年度改進 | 香港財務報告準則第1號、香港財務報告準則第9號、香港財務報告準則第16號所附之闡釋範例及香港會計準則第41號修訂本 |

採納上述新訂及經修訂香港財務報告準則對本集團之業績及財務狀況並無重大影響。

3. REVENUE

An analysis of revenue is as follows:

3. 收入

收入分析如下：

| | | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|---|-----------------------|---|---|--|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Revenue from contracts with customers (note) | 來自與客戶合約之收入(附註) | | | | |
| Recognised at a point in time: | 於某一時點確認： | | | | |
| Sales of goods | 銷售貨品 | 989,110 | 1,481,204 | 262,834 | 605,889 |
| Sales support service | 銷售支援服務 | 25,237 | 99,204 | 8,071 | 8,148 |
| Recognised over time: | 按時間確認： | | | | |
| Commission and other service income | 佣金及其他服務收入 | 30,416 | 29,228 | 7,324 | 10,682 |
| | | 1,044,763 | 1,609,636 | 278,229 | 624,719 |
| Revenue from other sources | 來自其他來源之收入 | | | | |
| Income from finance lease arrangements | 來自融資租賃安排之收入 | 5,367 | 7,655 | 1,896 | 1,719 |
| Income from operating lease arrangements | 來自經營租賃安排之收入 | 33,546 | 30,216 | 12,435 | 12,647 |
| | | 1,083,676 | 1,647,507 | 292,560 | 639,085 |
| Note: | 附註： | | | | |
| Disaggregated revenue information | 分拆收入資料 | | | | |
| Geographic markets | 地區市場 | | | | |
| The PRC including Hong Kong | 中國，包括香港 | 1,020,781 | 1,521,904 | 268,964 | 587,459 |
| Asia — others | 亞洲 — 其他 | 23,982 | 87,732 | 9,265 | 37,260 |
| Total revenue from contracts with customers | 來自與客戶合約之總收入 | 1,044,763 | 1,609,636 | 278,229 | 624,719 |

4. FINANCE INCOME AND COSTS

An analysis of finance income and costs is as follows:

| | | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|---------------------------------------|--------------|---|---|--|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Finance income: | 財務收入： | | | | |
| Interest income from bank deposits | 銀行存款之利息收入 | 4,053 | 3,068 | 2,000 | 774 |
| Finance costs: | 財務費用： | | | | |
| Interest on bank and other borrowings | 銀行及其他借貸之利息 | 706 | 310 | 61 | 68 |
| Interest on lease liabilities | 租賃負債之利息 | 2,680 | 1,264 | 791 | 365 |
| | | 3,386 | 1,574 | 852 | 433 |

5. INCOME TAX (CREDIT)/EXPENSE

The Company is exempted from taxation in Bermuda until 2035. Hong Kong profits tax has been calculated at the rate of 16.5% (2021: 16.5%) on the estimated assessable profits for the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK\$2,000,000 (2021: HK\$2,000,000) of assessable profits of this subsidiary is taxed at 8.25% (2021: 8.25%) and the remaining assessable profits are taxed at 16.5% (2021: 16.5%).

Subsidiaries established in Mainland China are subject to the Mainland China corporate income tax at the standard rate of 25% (2021: 25%).

4. 財務收入及費用

財務收入及費用分析如下：

| | | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|--------------|--------------|---|---|--|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| 財務收入： | 財務收入： | | | | |
| 銀行存款之利息收入 | 銀行存款之利息收入 | 4,053 | 3,068 | 2,000 | 774 |
| 財務費用： | 財務費用： | | | | |
| 銀行及其他借貸之利息 | 銀行及其他借貸之利息 | 706 | 310 | 61 | 68 |
| 租賃負債之利息 | 租賃負債之利息 | 2,680 | 1,264 | 791 | 365 |
| | | 3,386 | 1,574 | 852 | 433 |

5. 所得稅(抵免)/支出

本公司獲豁免繳納百慕達稅項直至二零三五年。香港利得稅就期內估計應課稅溢利按稅率16.5% (二零二一年：16.5%)計算，惟本集團根據利得稅率兩級制為合資格實體之一間附屬公司除外。該附屬公司首2,000,000港元 (二零二一年：2,000,000港元)之應課稅溢利按稅率8.25% (二零二一年：8.25%)繳稅，而餘下應課稅溢利則按稅率16.5% (二零二一年：16.5%)繳稅。

於中國內地成立之附屬公司須按25% (二零二一年：25%)之標準稅率繳納中國內地企業所得稅。

5. INCOME TAX (CREDIT)/EXPENSE (Continued)

The amounts of income tax (credit)/expense recorded in the unaudited condensed consolidated statement of profit or loss represent:

| | | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|--|-------------------|--|---|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Current taxation | 當期稅項 | | | | |
| Hong Kong profits tax | 香港利得稅 | | | | |
| — current period | — 本期間 | — | 20,688 | — | 7,341 |
| — over-provision in prior year | — 過往年度超額撥備 | — | (5,063) | — | — |
| Mainland China corporate income tax | 中國內地企業所得稅 | | | | |
| — current period | — 本期間 | 3,025 | 1,359 | 538 | 302 |
| — (over)/under-provision in prior year | — 過往年度(超額撥備)/撥備不足 | (2,329) | 2,474 | (1,832) | — |
| Deferred | 遞延 | (7,844) | 518 | (4,574) | 918 |
| | | (7,148) | 19,976 | (5,868) | 8,561 |

6. (LOSS)/EARNINGS PER SHARE

Basic (loss)/earnings per share is calculated by dividing the Group's (loss)/profit attributable to shareholders of the Company by the weighted average number of ordinary shares in issue during the period.

The weighted average number of ordinary shares adopted in the calculation of the basic and diluted earnings per share for the nine months ended 31st December 2021 has been adjusted to reflect the impact of the Open Offer (as defined in note 8(a) of this unaudited condensed consolidated financial information) completed on 13th May 2021.

The calculation of the diluted earnings per share amounts for the nine months ended 31st December 2021 is based on the profit for the period attributable to ordinary shareholders of the Company. The weighted average number of ordinary shares used in the calculation was the total of the number of ordinary shares in issue during the period, as used in the basic earnings per share calculation, and the weighted average number of ordinary shares assumed to have been issued at no consideration on the deemed exercise of all share options.

5. 所得稅(抵免)/支出(續)

於未經審核簡明綜合損益表入賬之所得稅(抵免)/支出金額指：

| | | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|--|-------------------|--|---|---|---|
| | | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) | 2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核) | 2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Current taxation | 當期稅項 | | | | |
| Hong Kong profits tax | 香港利得稅 | | | | |
| — current period | — 本期間 | — | 20,688 | — | 7,341 |
| — over-provision in prior year | — 過往年度超額撥備 | — | (5,063) | — | — |
| Mainland China corporate income tax | 中國內地企業所得稅 | | | | |
| — current period | — 本期間 | 3,025 | 1,359 | 538 | 302 |
| — (over)/under-provision in prior year | — 過往年度(超額撥備)/撥備不足 | (2,329) | 2,474 | (1,832) | — |
| Deferred | 遞延 | (7,844) | 518 | (4,574) | 918 |
| | | (7,148) | 19,976 | (5,868) | 8,561 |

6. 每股(虧損)/盈利

每股基本(虧損)/盈利乃透過將本公司股東應佔本集團之(虧損)/溢利除以期內已發行普通股之加權平均數計算。

計算截至二零二一年十二月三十一日止九個月之每股基本及攤薄盈利時採用的普通股之加權平均數已予以調整，以反映於二零二一年五月十三日完成之公開發售(定義見本未經審核簡明綜合財務資料附註8(a))之影響。

截至二零二一年十二月三十一日止九個月之每股攤薄盈利乃按本公司普通股股東應佔期內溢利計算。於計算時使用之普通股加權平均數是用於計算每股基本盈利時使用之期內已發行普通股總數，以及假設因視為行使所有購股權而已無償發行之普通股加權平均數。

6. (LOSS)/EARNINGS PER SHARE (Continued)

No adjustment has been made to the basic loss per share amount presented for the nine months ended 31st December 2022 in respect of a dilution as the impact of the share options had an anti-dilutive effect on the basic loss per share amount presented.

The calculation of basic and diluted earnings per share amount are based on:

6. 每股(虧損)/盈利(續)

截至二零二二年十二月三十一日止九個月，概無就攤薄對呈列之每股基本虧損金額作出調整，乃由於購股權對呈列之每股基本虧損具有反攤薄作用之影響。

每股基本及攤薄盈利之計算基準如下：

| | | For the nine months ended 31st December 截至十二月三十一日止 九個月 | | For the three months ended 31st December 截至十二月三十一日止 三個月 | |
|---|---|---|--|--|--|
| | | 2022 二零二二年 (Unaudited) (未經審核) | 2021 二零二一年 (Unaudited) (未經審核) | 2022 二零二二年 (Unaudited) (未經審核) | 2021 二零二一年 (Unaudited) (未經審核) |
| (Loss)/earnings (Loss)/profit attributable to the shareholders of the Company, used in the basic and diluted (loss)/earnings per share calculation (HK\$'000) | (虧損)/盈利 用於計算每股基本及攤薄(虧損)/盈利時使用之本公司股東應佔(虧損)/溢利(千港元) | (56,425) | 56,479 | (17,183) | 16,366 |
| Shares Weighted average number of ordinary shares in issue, used in the basic (loss)/earnings per share calculation | 股份 用於計算每股基本(虧損)/盈利時使用之已發行普通股加權平均數 | 425,125,311 | 343,942,374 | 425,125,311 | 343,942,374 |
| Effect of dilution — weighted average number of ordinary shares: Assumed to have been issued at no consideration on deemed exercise of all share options outstanding during the period | 攤薄效應 — 普通股加權平均數： 假設期內全部尚未行使購股權行使時被視為已以無償代價發行 | — | 500,130 | — | 1,494,954 |
| Weighted average number of ordinary shares in issue, used in the diluted (loss)/earnings per share calculation | 用於計算每股攤薄(虧損)/盈利之已發行普通股加權平均數 | 425,125,311 | 344,442,504 | 425,125,311 | 345,437,328 |

7. DIVIDENDS

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

7. 股息

董事不建議派付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)。

8. EQUITY

Movements in unaudited consolidated equity are as follows:

| | | (Unaudited) (未經審核) | | | |
|--|---|--|---|--------------------------------|--|
| | Share capital 股本 HK\$'000 千港元 | Other reserves 其他儲備 HK\$'000 千港元 | Retained earnings 保留盈利 HK\$'000 千港元 | Total 總計 HK\$'000 千港元 | |
| Balances as at 1st April 2022 | 42,512 | 1,212,801 | 192,129 | 1,447,442 | |
| Loss for the period | — | — | (56,425) | (56,425) | |
| Currency translation differences of foreign operations | — | (27,730) | — | (27,730) | |
| Total comprehensive loss for the period | — | (27,730) | (56,425) | (84,155) | |
| Equity-settled share-based transactions (note (c)) | — | 961 | — | 961 | |
| Balances as at 31st December 2022 | 42,512 | 1,186,032 | 135,704 | 1,364,248 | |

8. 權益

未經審核綜合權益變動如下：

| | | (Unaudited) (未經審核) | | | |
|--|---|--|---|--------------------------------|--|
| | Share capital 股本 HK\$'000 千港元 | Other reserves 其他儲備 HK\$'000 千港元 | Retained earnings 保留盈利 HK\$'000 千港元 | Total 總計 HK\$'000 千港元 | |
| Balances as at 1st April 2021 | 27,258 | 1,105,473 | 112,336 | 1,245,067 | |
| Profit for the period | — | — | 56,479 | 56,479 | |
| Currency translation differences of foreign operations | — | 15,566 | — | 15,566 | |
| Total comprehensive income for the period | — | 15,566 | 56,479 | 72,045 | |
| Open offer (note (a)) | 5,452 | 33,255 | — | 38,707 | |
| Open offer expenses (note (a)) | — | (2,411) | — | (2,411) | |
| Placing of new shares (note (b)) | 7,085 | 32,776 | — | 39,861 | |
| Share option exercised (note (c)) | 2,717 | 17,434 | — | 20,151 | |
| Equity-settled share-based transactions (note (c)) | — | 9,097 | — | 9,097 | |
| Balances as at 31st December 2021 | 42,512 | 1,211,190 | 168,815 | 1,422,517 | |

8. EQUITY (Continued)

Note:

- (a) On 13th May 2021, the Company completed an open offer of one offer share for every five existing shares of the Company held by qualifying shareholders at a subscription price of HK\$0.71 per offer share (the "Open Offer") and a total of 54,516,161 offer shares were issued at a total cash consideration, before expenses, of approximately HK\$38,707,000.

Upon the completion of the Open Offer, the share capital and share premium were increased by approximately HK\$5,452,000 and HK\$33,255,000, respectively. The related expenses charged to share premium account amounted to approximately HK\$2,411,000.

Details of the Open Offer were disclosed in the Company's circular dated 21st April 2021 and the results of the Open Offer were set out in the Company's announcement dated 12th May 2021.

- (b) On 1st December 2021, the Company placed 70,852,000 shares to certain independent placees at a price of HK\$0.6 per share, pursuant to a placing agreement dated 22nd November 2021. The premium on the issue of shares, amounting to approximately HK\$32,776,000 after deducting the related issuance cost and expenses, was credited to the Company's share premium account.

Details of the placing agreement were disclosed in the Company's announcement dated 22nd November 2021 and the results of the placing were set out in the Company's announcement dated 1st December 2021.

- (c) Share options of the Company

On 4th September 2014, the shareholders of the Company approved the adoption of a share option scheme (the "2014 Scheme"). Under the terms of the 2014 Scheme, the Board may at its discretion offer share options to any employee, agent, consultant or representative of the Company or any subsidiary, including any executive or non-executive director of the Company or any subsidiary or any other person whom the Board considers in its sole discretion, have contributed or will contribute to the Group (the "Participants"). The principal purpose of the 2014 Scheme is to reward the Participants who have contributed or will contribute to the Group and to encourage the Participants to work towards enhancing the value of the Company and its shares for the benefit of the Company and its shareholders as a whole. The 2014 Scheme shall be valid and effective for a period of ten years commencing on the adoption date.

8. 權益(續)

附註：

- (a) 於二零二一年五月十三日，本公司完成按合資格股東每持有五股本公司現有股份獲配發一股發售股份之基準以認購價每股發售股份0.71港元進行之公開發售(「公開發售」)，合共54,516,161股發售股份已獲發行，總現金代價(扣除費用前)約為38,707,000港元。

完成公開發售後，股本及股份溢價分別增加約5,452,000港元及33,255,000港元。計入股份溢價賬之相關開支約2,411,000港元。

有關公開發售之詳情披露於本公司日期為二零二一年四月二十一日之通函，以及公開發售之結果載於本公司日期為二零二一年五月十二日之公告。

- (b) 於二零二一年十二月一日，本公司根據日期為二零二一年十一月二十二日之配售協議按每股0.6港元向若干獨立承配人配售70,852,000股股份。發行股份之溢價約32,776,000港元(扣除相關發行成本及費用後)已計入本公司之股份溢價賬。

有關配售協議之詳情披露於本公司日期為二零二一年十一月二十二日之公告，以及配售之結果載於本公司日期為二零二一年十二月一日之公告。

- (c) 本公司購股權

於二零一四年九月四日，本公司股東批准採納購股權計劃(「二零一四年計劃」)。根據二零一四年計劃之條款，董事會可酌情向本公司或任何附屬公司之任何僱員、代理、顧問或代表，包括本公司或任何附屬公司之任何執行或非執行董事或董事會按其絕對酌情判斷對本集團作出貢獻或將作出貢獻之任何其他人士(「參與者」)授出購股權。二零一四年計劃主要旨在獎勵對本集團作出貢獻或將作出貢獻之參與者，並鼓勵參與者以本公司及其股東之整體利益為目標，努力提升本公司及其股份之價值。二零一四年計劃由採納日期起計十年期間內有效及生效。

8. EQUITY (Continued)

Note: (Continued)

(c) Share options of the Company (Continued)

The movement in the number of share options outstanding and their related weighted average exercise price are as follows:

| | | Weight average exercise price per share 每股加權 平均行使價 HK\$ 港元 | Number of share options 購股權 數目 |
|--|--------------------------------------|---|---|
| At 1st April 2020, 31st March 2021 and 1st April 2021 | 於二零二零年四月一日、二零二一年三月三十一日及 二零二一年四月一日 | 0.98 | 14,931,200 |
| Adjusted upon open offer | 公開發售後調整 | — | 165,533 |
| Exercised during the period | 期內行使 | 0.74 | (27,176,345) |
| Granted during the period | 期內授出 | 0.73 | 31,008,000 |
| At 31st December 2021 | 於二零二一年十二月三十一日 | 0.87 | 18,928,388 |
| At 31st March 2022 and 1st April 2022 | 於二零二二年三月三十一日及二零二二年四月一日 | 0.87 | 18,928,388 |
| Granted during the period | 期內授出 | 0.33 | 32,652,000 |
| At 31st December 2022 | 於二零二二年十二月三十一日 | 0.53 | 51,580,388 |

During the nine months ended 31st December 2022, no share option granted were exercised. The weighted average closing price at the date of exercise for share options exercised during the nine months ended 31st December 2021 was HK\$0.84 per share.

截至二零二二年十二月三十一日止九個月，概無已授出購股權獲行使。截至二零二一年十二月三十一日止九個月內行使之購股權於行使日期的加權平均收市價為每股0.84港元。

8. 權益(續)

附註：(續)

(c) 本公司購股權(續)

尚未行使之購股權數目變動及其有關加權平均行使價如下：

8. EQUITY (Continued)

Note: (Continued)

(c) Share options of the Company (Continued)

The exercise price and exercise period of the share options outstanding as at the end of the reporting period are as follows:

As at 31st December 2022

| Number of options 購股權數目 | Exercise price* 行使價* HK\$ per share 每股港元 | Exercise period 行使期 |
|----------------------------|---|--|
| 7,404,388 | 1.14 | 16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 |
| 11,524,000 | 0.70 | 24th December 2021 – 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 |
| 32,652,000 | 0.33 | 7th November 2022 – 6th November 2032 二零二二年十一月七日至二零三二年十一月六日 |
| <u>51,580,388</u> | | |

As at 31st March 2022

| Number of options 購股權數目 | Exercise price* 行使價* HK\$ per share 每股港元 | Exercise period 行使期 |
|----------------------------|---|--|
| 7,404,388 | 1.14 | 16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 |
| 11,524,000 | 0.70 | 24th December 2021 – 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 |
| <u>18,928,388</u> | | |

* The exercise price of the share options is subject to adjustment in the case of rights or bonus issues, or other similar changes in the Company's share capital.

The fair value of the share options granted during the nine months ended 31st December 2022, determined using a binomial model, was approximately HK\$961,000. The Group had recognised a share option expense of HK\$961,000 during the nine months ended 31st December 2022.

During the nine months ended 31st December 2021, the fair value of the share options granted on 18th June 2021 and 24th December 2021, determined using a binomial model, were approximately HK\$8,367,000 and HK\$730,000, respectively. The Group had recognised a share option expense of HK\$9,097,000 during the nine months ended 31st December 2021.

The fair value of equity-settled share options granted during the nine months ended 31st December 2022 and 2021 was determined as at the date of grant using a binomial model, taking into account the terms and conditions upon which the share options were granted.

8. 權益(續)

附註：(續)

(c) 本公司購股權(續)

於報告期末，尚未行使之購股權的行使價及行使期如下：

於二零二二年十二月三十一日

| Number of options 購股權數目 | Exercise price* 行使價* HK\$ per share 每股港元 | Exercise period 行使期 |
|----------------------------|---|--|
| 7,404,388 | 1.14 | 16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 |
| 11,524,000 | 0.70 | 24th December 2021 – 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 |
| 32,652,000 | 0.33 | 7th November 2022 – 6th November 2032 二零二二年十一月七日至二零三二年十一月六日 |
| <u>51,580,388</u> | | |

於二零二二年三月三十一日

| Number of options 購股權數目 | Exercise price* 行使價* HK\$ per share 每股港元 | Exercise period 行使期 |
|----------------------------|---|--|
| 7,404,388 | 1.14 | 16th August 2017 – 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 |
| 11,524,000 | 0.70 | 24th December 2021 – 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 |
| <u>18,928,388</u> | | |

* 購股權之行使價可供因供股或紅股發行或本公司股本之其他類似變動而調整。

以二項式模式釐定於截至二零二二年十二月三十一日止九個月授出之購股權公允值約為961,000港元。本集團已於截至二零二二年十二月三十一日止九個月確認購股權開支961,000港元。

於截至二零二一年十二月三十一日止九個月，以二項式模式釐定於二零二一年六月十八日及二零二一年十二月二十四日授出之購股權公允值分別約為8,367,000港元及730,000港元。本集團已於截至二零二一年十二月三十一日止九個月確認購股權開支9,097,000港元。

於截至二零二二年及二零二一年十二月三十一日止九個月授出之以權益結算之購股權之公允值為於授出日期使用二項式模式釐定，並已考慮已授出購股權之條款及條件。

BUSINESS REVIEW

Financial and Business Performance

For the nine months ended 31st December 2022 (the “9-month Period”), the Group recorded an unaudited consolidated revenue of approximately HK\$1,083,676,000, representing a decrease of 34.2% from approximately HK\$1,647,507,000 in the corresponding period last year, mainly affected by the downward pressure on the economy and the curtailment of capital investments by the Group’s customers in their manufacturing facilities, which have led to a significant drop in orders placing to the Group.

During the 9-month Period, the Group’s hi-tech distribution and services division and the leasing division recorded a decrease in revenue of 35.2% and 19.8% respectively, as compared to corresponding period last year. During the 9-month Period, the Group faced semiconductor chips shortage, sluggish demand in global mobile phone market and COVID-19 related lockdowns in major cities in China that caused component production and logistics disruptions to the Group’s customers.

During the 9-month Period, the Group’s total operating expenses amounted to approximately HK\$265,443,000, representing an increase of 21.1% from approximately HK\$219,206,000 in the corresponding period last year. The increase in operating expenses was due to the depreciation of both the Japanese Yen and Renminbi against the Hong Kong dollar. That contributed to net exchange loss of approximately HK\$29,404,000 by the Group, compared to a net exchange gain of approximately HK\$33,296,000 recorded during the corresponding period of last year.

As the Group is committed to provide reliable cutting-edge services to its customers, the Group has spent more on staff training for the retention of talent and upgrading its ERP system to enhance its operation capacity, supply chain efficiency and inventory management to ensure sustainable development of its business. The Group’s total operating expenses (excluding the exchange loss) to the revenue ratio increased to 21.8% from 13.3% in corresponding period last year.

業務回顧

財務及業務表現

截至二零二二年十二月三十一日止九個月（「九個月期間」），本集團錄得未經審核綜合收入約1,083,676,000港元，較去年同期約1,647,507,000港元下跌34.2%，主要受經濟下行壓力，加上本集團客戶縮減其製造設施的資本投資，導致本集團訂單大幅下跌所影響。

於九個月期間，本集團之高科技產品分銷及服務分部及租賃分部錄得之收入分別較去年同期減少35.2%及19.8%。於九個月期間，本集團面臨半導體芯片短缺、全球手機市場需求低迷以及中國主要城市就2019冠狀病毒病進入封鎖狀態，導致本集團客戶之零部件生產及物流遭到中斷。

於九個月期間，本集團經營費用總額約為265,443,000港元，較去年同期約219,206,000港元增加21.1%。經營開支上漲，亦因為日圓及人民幣兌港元貶值，為本集團帶來匯兌虧損淨額約29,404,000港元所致，相比之下，本集團於去年同期則錄得匯兌收益淨額約33,296,000港元。

由於本集團致力為客戶提供可靠的最新科技服務，本集團在員工培訓及挽留人才方面投放更多開支，並升級其ERP系統以強化其營運能力、供應鏈效率及存貨管理確保其業務的可持續發展。本集團經營費用總額（不包括匯兌虧損）佔收入的比例較去年同期的13.3%上升至21.8%。

During the 9-month Period, the Group recorded unaudited consolidated net loss of approximately HK\$56,425,000, compared to the unaudited consolidated net profit of approximately HK\$56,479,000 in the corresponding period last year. The unaudited basic loss per share in the 9-month Period was approximately HK13.3 cents, compared to the unaudited basic earnings per share of approximately HK16.4 cents in the corresponding period last year.

Below is a summary of the financial and business highlights of the Group's business divisions. The profit/loss figures disclosed below do not include any intra-group sales and charges, as they are eliminated upon consolidation.

Hi-Tech Distribution and Services Division

The Group conducts its hi-tech distribution and services business through its wholly-owned subsidiary, American Tec Company Limited ("AMT"). AMT is a leader in Asia in the business of distribution, sales and service of SMT equipment, semiconductor manufacturing equipment and software on manufacturing control, with a history of more than 30 years serving its customers in the hi-technology sector. AMT's team of more than 260 engineers and customer care staff are located in more than 25 cities in China, South-East Asia, Vietnam and India. Customers include most of the major telecom and electronic equipment manufacturers in the world. AMT is especially well positioned with the growing base of Chinese manufacturers. Its suppliers include leading equipment and solutions manufacturers from Asia, the United States and Europe.

During the 9-month Period, the unaudited revenue of the division was approximately HK\$999,578,000, representing a decrease of 35.2% from approximately HK\$1,542,657,000 in the corresponding period last year. The decline was mainly due to the continued shortage in China and worldwide of semiconductor chips, the sluggish demand in the global mobile phone market, and component production and logistics disruptions experienced by the Group's customers (being mainly Chinese mobile phone manufacturers) due to strict pandemic control policies that had caused lockdowns in major cities in China in 2022. The Group has noted that its customers have been delaying or scaling down their procurement plans for manufacturing equipment, which has led to a significant decline in orders to the Group during 2022 and thereafter. This has led to a reduction in completion of orders during the 9-month Period, and consequently a decrease in revenue of the division.

就九個月期間而言，本集團錄得未經審核綜合虧損淨額約56,425,000港元，而去年同期則錄得未經審核綜合純利約56,479,000港元。九個月期間未經審核每股基本虧損約為13.3港仙，而去年同期則為未經審核每股基本盈利約16.4港仙。

以下為本集團業務分部之財務及業務摘要。由於集團內公司間之銷售及費用已於綜合入賬時對銷，故以下披露之溢利／虧損數字並不包括任何該等款項。

高科技產品分銷及服務分部

本集團透過其全資附屬公司美亞電子科技有限公司（「美亞科技」）經營高科技產品分銷及服務業務。美亞科技為亞洲SMT設備、半導體製造設備及製造過程控制軟件之分銷、銷售及服務業務之領導者，為高科技行業之客戶提供服務逾30年。美亞科技之團隊由逾260名工程師及客戶服務員工組成，分佈於中國、東南亞、越南及印度逾25個城市。客戶包括全球大部分主要電訊及電子設備製造商。隨着中國製造商不斷增加，美亞科技具備之條件尤為有利。其供應商包括來自亞洲、美國及歐洲之領先設備及解決方案製造商。

於九個月期間，該分部之未經審核收入約為999,578,000港元，較去年同期約1,542,657,000港元減少35.2%。該減少主要由於中國及全球半導體芯片持續短缺、全球手機市場需求低迷以及本集團客戶（主要為中國手機製造商）因嚴格疫情控制政策導致二零二二年中國主要城市進入封鎖狀態而經歷零部件生產及物流中斷。本集團注意到其客戶一直推遲或縮減其製造設施採購計劃，導致本集團於二零二二年及其後之訂單大幅下跌，進而令九個月期間之完成訂單減少，因此，該分部收入減少。

The division's direct machine sales during the 9-month Period were approximately HK\$882,156,000, representing a decrease of 34.9% from approximately HK\$1,355,214,000 in the corresponding period last year. It also recorded sales support service, commission and other services income of approximately HK\$55,124,000, representing a decrease of 57.1% from approximately HK\$128,432,000 in the corresponding period last year. Sales of spare parts and software sales were approximately HK\$62,298,000, representing an increase of 5.6% from approximately HK\$59,011,000 in the corresponding period last year. The disappointing results were mainly due to withholding of capital investment by AMT's customers, who hold unfavorable outlook of demand of smartphones and delays in completion of orders due to issues described above.

During the 9-month Period, the division recorded unaudited net loss of approximately HK\$8,580,000, representing a decrease of 108.2% from unaudited net profit of approximately HK\$104,860,000 in the corresponding period last year. Such decrease was mainly due to the significant drop in the division's revenue without a corresponding reduction in operating costs at the same rate and the net exchange loss of approximately HK\$30,098,000 recorded by the division due to the depreciation of both the Japanese Yen and Renminbi against the Hong Kong Dollar.

During the third quarter, the division's unaudited revenue and unaudited net loss were approximately HK\$262,703,000 and HK\$2,147,000 respectively, representing a decrease of 57.4% and 108.2% from unaudited revenue of approximately HK\$616,666,000 and unaudited net profit of approximately HK\$26,231,000 in the corresponding period last year.

於九個月期間，該分部之直接機器銷售約為882,156,000港元，較去年同期約1,355,214,000港元減少34.9%。銷售支援服務、佣金及其他服務收入亦錄得約55,124,000港元，較去年同期約128,432,000港元減少57.1%。零部件及軟件銷售約為62,298,000港元，較去年同期約59,011,000港元上升5.6%。業績令人失望乃主要由於美亞科技的客戶並不看好智能手機的需求前景，故拒絕進行資本投資，以及因上文所述問題而延誤完成訂單。

於九個月期間，該分部錄得未經審核虧損淨額約8,580,000港元，較去年同期之未經審核純利約104,860,000港元減少108.2%。純利減少主要因為該分部收入大幅減少但相應經營成本並無以相同比率減少，加上在日圓及人民幣兌港元的貶值影響下，該分部錄得匯兌虧損淨額約30,098,000港元。

於第三季度，該分部之未經審核收入及未經審核虧損淨額分別約為262,703,000港元及2,147,000港元，較去年同期未經審核收入約616,666,000港元及未經審核純利約26,231,000港元分別減少57.4%及108.2%。

Leasing Division

The Group conducts its leasing business through its wholly-owned subsidiaries, North Asia Financial Leasing (Shanghai) Co., Ltd. ("NAFL") in China Shanghai Pilot Free Trade Zone and Fuji North Asia Financial Leasing (Shenzhen) Co., Ltd. ("FNAFL") in Qianhai Shenzhen-Hongkong Modern Service Industry Cooperation Zone. The leasing division provides finance and operating leases to customers of the Group's hi-tech distribution and services division and other projects.

During the 9-month Period, the division generated revenue of approximately HK\$84,098,000, representing a decrease of 19.8% from approximately HK\$104,850,000 in the corresponding period last year. The decrease in revenue was mainly due to a 32.5% decrease in sales proceeds from the disposal of operating lease machines at approximately HK\$45,185,000 for the 9-month Period compared to approximately HK\$66,979,000 in the corresponding period last year. The operating environment for leasing business during the 9-month Period remained very challenging due to those factors that have adversely affected the performance of the Group's hi-tech distribution and services business.

The leasing division has continued to manage its working capital through appropriate disposals of operating lease assets to generate sales proceeds described above. Its seasoned leasing team has sought to improve the division's by offering flexible lease arrangements while continuing to be conservative in managing the Group's exposure to finance leases. Revenue from operating lease arrangements in the 9-month Period increased by 11.0% from approximately HK\$30,216,000 in the corresponding period last year to approximately HK\$33,546,000. Finance lease income during the 9-month Period decreased by 29.9% from approximately HK\$7,655,000 in the corresponding period last year to HK\$5,367,000 as a result of reduction of finance lease receivables for most of the 9-month Period. The principal amount of finance lease receivables increased by 11.2% to HK\$71,784,000 at 31st December 2022 from HK\$64,557,000 at 31st December 2021.

租賃分部

本集團透過其全資附屬公司北亞融資租賃(上海)有限公司(「北亞融資租賃」)於中國上海自由貿易試驗區，及富士北亞融資租賃(深圳)有限公司(「富士北亞融資租賃」)於前海深港現代服務業合作區經營租賃業務。租賃分部為向本集團之高科技產品分銷及服務分部及其他項目之客戶提供融資及經營租賃。

於九個月期間，該分部產生收入約84,098,000港元，較去年同期約104,850,000港元減少19.8%。收入減少，主要因為九個月期間出售經營租賃機器的銷售所得款項約為45,185,000港元，較去年同期約66,979,000港元減少32.5%。由於該等因素對本集團的高科技產品分銷及服務分部的表現產生不利影響，故九個月期間租賃業務的經營環境仍面臨重重挑戰。

租賃分部繼續通過適當出售經營租賃資產來管理其營運資金，以產生上述銷售所得款項。其經驗豐富的租賃團隊希望通過提供靈活的租賃安排，同時在管控本集團融資租賃風險方面保持保守態度，以改善分部的狀況。九個月期間來自經營租賃安排之收入由去年同期約30,216,000港元上升11.0%至約33,546,000港元。九個月期間融資租賃收入由去年同期約7,655,000港元減少29.9%至5,367,000港元，乃由於九個月期間大部分時間的融資租賃應收款項減少。融資租賃應收款項本金額由二零二一年十二月三十一日的64,557,000港元增加11.2%至二零二二年十二月三十一日的71,784,000港元。

The division recorded an unaudited net profit of approximately HK\$481,000 during the 9-month Period, representing a decrease of 93.3% as compared to approximately HK\$7,191,000 in the corresponding period last year. The main reason for the decrease in net profit were the reduction of market sale and rental price of operating lease machines during the 9-month Period as compared with the corresponding period last year.

During the third quarter, the division's unaudited revenue was approximately HK\$29,857,000, representing an increase of 33.2% from approximately HK\$22,419,000 in the corresponding period last year and its unaudited net profit was approximately HK\$310,000, decreased by 92.7% from approximately HK\$4,237,000 in the corresponding period last year.

Corporate Development

On 21st December 2022, the Group entered into a sale and purchase agreement ("SPA") with Aigniter Holdings Limited ("AHL"), Aigniter Technologies Limited ("ATL") and their affiliated companies, to acquire upon the fulfilment of certain conditions precedent (i) AHL entire interest in Jarvix (Hong Kong) Limited ("Jarvix"), (ii) the Tech and IP Rights which ATL is required under the SPA to assign to Jarvix at completion of the acquisition and (iii) the ATL receivables, for a initial consideration of USD2,400,000 in cash subject to adjustments according to the terms of SPA. Jarvix is principally engaged in operating the payment business (using the Tech and IP Rights) which provides merchants with a payment solution that bridges online payment acquirers (that operate payment platforms with a wide range of credit card issuers) and such merchants. The Group's proposed acquisition of Jarvix was driven by the growth prospects of its business which, post-acquisition, can contribute towards the diversification of the Group's revenue streams. Further details of the proposed acquisition were disclosed in the Company's announcement dated 21st December 2022.

九個月期間該分部錄得未經審核純利約481,000港元，較去年同期約7,191,000港元減少93.3%。純利減少的主要因為九個月期間之經營租賃機器的市場銷售及租金較去年同期有所減少。

於第三季度，該分部之未經審核收入約為29,857,000港元，較去年同期約22,419,000港元增加33.2%，而其未經審核純利則約為310,000港元，較去年同期約4,237,000港元減少92.7%。

企業發展

於二零二二年十二月二十一日，本集團與Aigniter Holdings Limited (「AHL」)、Aigniter Technologies Limited (「ATL」)及其聯屬公司訂立買賣協議 (「買賣協議」)，待達成若干先決條件後，以初始代價2,400,000美元現金 (可根據買賣協議條款進行調整) 收購 (i) AHL 於 Jarvix (Hong Kong) Limited (「Jarvix」) 之全部權益、(ii) ATL 根據買賣協議要求之技術及知識資產權利，需於收購完成時指讓予 Jarvix，以及 (iii) ATL 應收款項。Jarvix 主要從事營運支付業務 (使用技術及知識資產權利)，為商戶提供支付解決方案，連結網上支付收單機構 (營運具備大量信用卡發行商之支付平台) 與該等商戶。本集團擬議收購 Jarvix，乃受其業務的發展前景吸引，在收購後可望為本集團帶來收入來源多元化。有關擬議收購的詳情於本公司日期為二零二二年十二月二十一日之公告內披露。

OUTLOOK

Overall Summary

Moving forward in 2023, most countries around the world have fully lifted their social distancing and quarantine policies to welcome post-pandemic recovery. Although the semi-conductor shortage has started easing recently, the Group, its suppliers and customers are still affected by supply chain disruptions and weak consumer sentiment. The global economy has been adversely impacted by the combined effect of high inflation that led to interest rate climb, worsening financial conditions and continued geo-political tensions and conflicts and associated sanction programs. The World Bank axed its 2023 global economy growth outlook to 1.7% from its previous prediction of 3% in its latest “Global Economic Prospects” published in January 2023, making it the third weakest global economic growth projection in nearly three decades (only the growth projections following 2008 global financial crisis and 2020 pandemic are worse than the current projection). The World Bank also downgraded the projected growth rate of the U.S. economy from 2.4% to 0.5%, China from 5.2% to 4.3%, Japan from 1.3% to 1%, and Europe and Central Asia from 1.5% to 0.1%.

We note that most countries have set a net-zero emission target by 2030. Some of these countries have codified this target in their laws. To achieve this net-zero emissions target, we expect to see the large-scale replacement of electric vehicles for petroleum vehicles. The fast growing electric vehicle manufacturing industry can create new opportunities for the Group since some of the Group’s major customers are leading electric vehicle manufacturers, or their OEM manufacturers in China. They play a vital role in electric vehicle transformation and AMT will strive to provide them cutting edge equipment and top-class service. The Group is also motivated and optimistic about the future of Hong Kong and its role in the Greater Bay Area initiative, which was blue printed by President Xi, who outlined the future for growth and development for Hong Kong.

展望

整體概要

展望二零二三年，全球大多數國家已全面取消社交距離及隔離政策，以迎接疫情後的復甦。儘管半導體芯片短缺最近開始有所紓緩，本集團、其供應商及客戶仍然受到供應鏈中斷及消費氣氛疲弱所影響。在高通脹導致利率攀升、金融狀況惡化以及持續的地緣政治緊張局勢和衝突及相關制裁計劃的綜合影響下，全球經濟受到不利影響。世界銀行在其於二零二三年一月刊發之最新《全球經濟展望》中，將其二零二三年全球經濟增長展望由其先前預測的3%大降至1.7%，乃近三十年來第三低全球經濟增長預測（僅二零零八年全球金融危機及二零二零年疫情後的增長預測比目前的預測更差）。世界銀行亦將美國經濟增長預測由2.4%下調至0.5%，中國由5.2%降至4.3%，日本由1.3%降至1%，歐洲及中亞由1.5%降至0.1%。

我們留意到大多數國家已制定於二零三零年達致淨零排放目標，當中部分國家已將此目標編入其法律。為達此淨零排放目標，我們預期可見電動汽車將大規模取代燃料汽車。電動汽車製造行業快速發展可為本集團創造新機會，乃由於本集團部分主要客戶為中國領先的電動汽車製造商或其OEM製造商。彼等在電動汽車轉型中舉足輕重，而美亞科技將致力為彼等提供領先的設備及頂級服務。本集團亦對香港的未來充滿信心，對其在大灣區計劃中的角色滿懷動力及熱情。大灣區由習近平主席謀劃，概述了香港增長及發展的未來。

Going forward, the Group will continue to strive to grow its businesses through appropriate additional investments in its core operations as well as opportunistic investments that may help diversify the Group's revenue streams in this challenging operating environment. To enhance the operational efficiency of the Group's various business divisions, the Group continues to roll-out its ERP system upgrade programme and has adopted the strategy of recruiting appropriately qualified service engineers and sales team members. The Group is also implementing company-wide staff training to upgrade staff capabilities and support infrastructure, to enhance its services of ferings to its customers. The Group seeks to be well prepared for the post-pandemic recovery and the gradual improvement of the semiconductor chip supply constraints.

Hi-tech Distribution and Services Division

The deteriorating economic situation and high inflation is expected to continue to suppress the demand for consumer goods, including smartphones and electronic devices markets in which AMT customers are the key players. According to Worldwide Mobile Phone Forecast Update, 2022-2026: December 2022, the worldwide mobile phone shipments dropped 10.9% from the 1,655.5 million units in 2021 to 1,474.6 million units in 2022. From there, total mobile phone shipments is projected grow to 1,550.7 million units worldwide by 2026, resulting in a CAGR of -1.3% from 2021 to 2026. The 10.9% drop for 2022 also represented the largest yearly drop in every region of the mobile phone market and is worse than the drop recorded in 2020 out the beginning of the COVID-19 pandemic. The China Academy of Information and Communications Technology (CAICT) revealed in its report issued in early January 2023 that domestic shipments of mobile phones in China in November 2022 declined by 34.1% compared to shipments in November 2021, and by 23.2% from January to November 2022 compared to shipments for the corresponding period in 2021.

展望未來，本集團將繼續努力通過對其核心業務進行適當的額外投資以及機會型投資來發展業務，而該等投資可能有助本集團在此充滿挑戰的經營環境中實現收入來源多元化。為提高本集團不同業務分部之營運效率，本集團持續推動其ERP系統升級計劃，並已採用招聘適當合資格的服務工程師及銷售團隊成員的策略。本集團亦在全公司範圍內進行員工培訓以提升員工能力以及支持基礎設施，從而加強其向客戶所提供的服務。本集團力求做足萬全準備應對疫情後復甦以及半導體芯片供應緊張情況後的逐步改善。

高科技產品分銷及服務分部

預期不斷惡化的經濟形勢及高通脹會持續抑制消費品需求，其包括智能手機及電子設備市場，而美亞科技客戶為當中主要廠商。根據《全球智能手機最新預測(2022-2026)：二零二二年十二月》，全球智能手機出貨量由二零二一年16.555億部減少10.9%至二零二二年14.746億部。自此以後，全球手機總出貨量預測將增長至二零二六年15.507億部，二零二一年至二零二六年之複合年均增長率為-1.3%。二零二二年減少10.9%，亦為各地手機市場按年最大跌幅，且比二零二零年2019冠狀病毒病疫症初期所錄得的跌幅更差。中國信息通信研究院(CAICT)在其於二零二三年一月初發出之報告內披露，中國智能手機於二零二二年十一月的本地出貨量較二零二一年十一月的出貨量減少34.1%，而於二零二二年一月至十一月則較二零二一年同期的出貨量減少23.2%。

The negative market outlook forces AMT customers to continue to be extremely conservative in their capital investment. AMT expects that the weakness in new orders seen in the 9-month Period will continue at least for the rest of the financial year. In addition, many of AMT's customers who are electronic products manufacturers are considering the relocation of their manufacturing facilities from China to other locations in South East Asia, to manage risks associated with US-China trade sanctions. Despite the prospects of a volatile and deteriorating operating environment, AMT will continue to work closely with the AMT's partners to come up with competitive and innovative solutions and allocate its resources on areas that customers value the most and actively explore market opportunities in South East Asia countries.

Furthermore, AMT will continue to closely monitor its working capital, gross margin, operating cost and industry developments with a view to maintaining adequate cash flow, improving the Group's results and achieving long-term sustainability and growth of our business.

Leasing Division

The Group expects the significant excess supply of equipment in the rental market to continue, due to adverse factors such as a significant decline in demand of consumable electronic products and accelerating inflation caused by the US dollar interest rate hike. The Group does not foresee a fundamental change in this trend in the coming quarters. Nevertheless, the division, supported by its experienced leasing team, will continue to work towards providing creative value-added solutions that can address the needs of customers and leverage the Group's overall capabilities to stabilise its leasing business and prepare for future growth.

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 31st December 2022, the Directors and chief executive of the Company and their respective associates had the following interests or short positions in the shares and/or underlying shares of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to the securities transactions by Directors:

負面前景迫使美亞科技的客戶繼續極度保守地作出其資本投資。美亞科技預計，九個月期間新訂單的疲軟情況將至少在本財政年度剩餘時間內持續。此外，美亞科技的許多電子產品製造商客戶正考慮將其生產設施從中國遷至東南亞其他地區，以管理與美中貿易制裁相關的風險。儘管經營環境前景多變且不斷惡化，美亞科技將繼續與其合作夥伴緊密合作，整合出更具競爭力之創新解決方案，將資源分配予客戶最為重視之範疇，並積極探索於東南亞國家的市場商機。

此外，美亞科技將繼續密切監察我們的營運資金、毛利率、經營成本及行業發展，以維持足夠現金流、改善本集團的業績以及業務能夠達致長期可持續發展及增長。

租賃分部

本集團預期，由於消費電子需求的大幅下滑以及美元加息引起的通脹加速等不利因素，租賃市場設備會繼續存在明顯的供應大於需求壓力。本集團預計此趨勢於未來多個季度亦難以實現根本扭轉。儘管如此，本分部憑藉經驗豐富的租賃團隊支持，將繼續提供富含創意且帶附加值的解決方案，從而針對客戶的需求，同時依託本集團的整體優勢，達致穩定的租賃業務運營，並為未來發展做好準備。

董事及最高行政人員於股份及相關股份之權益及淡倉

於二零二二年十二月三十一日，董事及本公司最高行政人員以及彼等各自之聯繫人於本公司或其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份及／或相關股份中擁有以下已列入根據證券及期貨條例第352條須予存置之登記冊內，或根據GEM上市規則第5.46條至第5.67條有關董事進行證券交易之規定已知會本公司及聯交所之權益或淡倉：

Long positions in the shares and/or underlying shares of the Company:

於本公司股份及／或相關股份之好倉：

| Name of Director | Capacity | Number of ordinary shares held | Number of underlying shares held (Share Options) | Approximate percentage of shares and underlying shares held |
|-------------------------------|--|--------------------------------|--|---|
| 董事姓名 | 身份 | 所持普通股數目 | 所持相關股份(購股權)數目 | 所持股份及相關股份之概約百分比 (Note a) (附註a) |
| Zhang Yifan 張一帆 | Beneficial owner 實益擁有人 | 3,268,000 | 7,003,817 | 10.78% |
| | Interest of controlled corporation (Note b) 受控法團權益(附註b) | 35,588,000 | — | |
| Pierre Tsui Kwong Ming 徐廣明 | Beneficial owner 實益擁有人 | — | 4,450,217 | 1.04% |
| Kenneth Kon Hiu King 干曉勁 | Beneficial owner 實益擁有人 | — | 4,450,217 | 1.04% |
| Joseph Liang Hsien Tse 梁顯治 | Beneficial owner 實益擁有人 | — | 626,217 | 0.14% |
| Joseph Chan Nap Kee 陳立基 | Beneficial owner 實益擁有人 | — | 626,217 | 0.14% |
| Cai Qing 蔡青 | Beneficial owner 實益擁有人 | — | 424,000 | 0.09% |

Notes:

附註：

- (a) The above approximate percentages of the shareholdings are based on 425,125,311 ordinary shares in issue as at 31st December 2022.
- (b) Sky Virtue Holdings Limited is wholly-owned by Ms. Zhang Yifan. By virtue of Part XV of the SFO, Ms. Zhang Yifan is deemed to be interested in the shares held by Sky Virtue Holdings Limited.

- (a) 上述持股之概約百分比乃根據於二零二二年十二月三十一日已發行之425,125,311股普通股而計算。
- (b) Sky Virtue Holdings Limited由張一帆女士全資擁有。根據證券及期貨條例第XV部，張一帆女士被視為於Sky Virtue Holdings Limited所持有之股份中擁有權益。

Save as disclosed above, as at 31st December 2022, none of the Directors and chief executive of the Company or their respective associates had any interests or short positions in the securities of the Company or its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by Directors.

除上文所披露者外，於二零二二年十二月三十一日，董事及本公司最高行政人員或彼等各自之聯繫人概無於本公司或其相聯法團(定義見證券及期貨條例第XV部)之證券中擁有任何已列入根據證券及期貨條例第352條須予存置之登記冊內，或根據GEM上市規則第5.46條至第5.67條有關董事進行證券交易之規定已知會本公司及聯交所之權益或淡倉。

OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

As at 31st December 2022, so far as is known to the Directors and chief executive of the Company, the following persons (other than the Directors and chief executive of the Company whose interests were disclosed above) had interests or short positions in the shares and/or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO:

Long positions in the shares and/or underlying shares of the Company:

| Name of Shareholder | Capacity | Number of ordinary shares held | Number of underlying shares held (Share Options) | Approximate percentage of shares and underlying shares held |
|-----------------------------|---|--------------------------------|--|---|
| 股東姓名／名稱 | 身份 | 所持普通股數目 | 所持相關股份(購股權)數目 | 所持股份及相關股份之概約百分比 (Note a) (附註a) |
| Lu Ying 陸穎 | Beneficial owner 實益擁有人 | — | 699,016 | 42.27% |
| | Interest of controlled corporation (Note b) 受控制法團權益(附註b) | 179,014,812 | — | |
| Sincere Ardent Limited | Beneficial owner (Note b) 實益擁有人(附註b) | 179,014,812 | — | 42.10% |
| Sun Ciyang 孫慈穎 | Beneficial owner 實益擁有人 | 39,861,357 | — | 9.38% |
| Sky Virtue Holdings Limited | Beneficial owner (Note c) 實益擁有人(附註c) | 35,588,000 | — | 8.37% |

其他人士於股份及相關股份之權益及淡倉

於二零二二年十二月三十一日，就董事及本公司最高行政人員所知，下列人士(已於上文披露權益之董事及本公司最高行政人員除外)於本公司股份及／或相關股份中擁有已列入本公司根據證券及期貨條例第336條須予存置之登記冊內之權益或淡倉：

於本公司股份及／或相關股份之好倉：

| Name of Shareholder | Capacity | Number of ordinary shares held | Number of underlying shares held (Share Options) | Approximate percentage of shares and underlying shares held |
|---------------------|----------|--------------------------------|--|---|
| 股東姓名／名稱 | 身份 | 所持普通股數目 | 所持相關股份(購股權)數目 | 所持股份及相關股份之概約百分比 (Note a) (附註a) |

| | | | | |
|-----------------------------|---|-------------|---------|--------|
| Lu Ying 陸穎 | Beneficial owner 實益擁有人 | — | 699,016 | 42.27% |
| | Interest of controlled corporation (Note b) 受控制法團權益(附註b) | 179,014,812 | — | |
| Sincere Ardent Limited | Beneficial owner (Note b) 實益擁有人(附註b) | 179,014,812 | — | 42.10% |
| Sun Ciyang 孫慈穎 | Beneficial owner 實益擁有人 | 39,861,357 | — | 9.38% |
| Sky Virtue Holdings Limited | Beneficial owner (Note c) 實益擁有人(附註c) | 35,588,000 | — | 8.37% |

Notes:

- (a) The above approximate percentages of the shareholdings are based on 425,125,311 ordinary shares in issue as at 31st December 2022.
- (b) Sincere Ardent Limited is wholly owned by Ms. Lu Ying. By virtue of Part XV of the SFO, Ms. Lu Ying is deemed to be interested in the shares held by Sincere Ardent Limited.
- (c) Sky Virtue Holdings Limited is wholly owned by Ms. Zhang Yifan, the Chairlady and an executive Director of the Company. By virtue of Part XV of the SFO, Ms. Zhang Yifan is deemed to be interested in the shares held by Sky Virtue Holdings Limited.

Save as disclosed above, the Directors and the chief executive of the Company were not aware of any person (other than the Directors or chief executive of the Company the interests of which were disclosed above) who has any interests or short positions in the securities of the Company that were required to be entered in the register of the Company pursuant to Section 336 of the SFO as at 31st December 2022.

SHARE OPTION SCHEME

On 4th September 2014, the shareholders of the Company approved the adoption of a share option scheme (the "2014 Scheme"). Under the terms of the 2014 Scheme, the Board may at its discretion offer share options to any employee, agent, consultant or representative of the Company or any subsidiary, including any executive or non-executive director of the Company or any subsidiary or any other person whom the Board considers in its sole discretion, have contributed or will contribute to the Group (the "Participants"). The principal purpose of the 2014 Scheme is to reward the Participants who have contributed or will contribute to the Group and to encourage the Participants to work towards enhancing the value of the Company and its shares for the benefit of the Company and its shareholders as a whole. The 2014 Scheme shall be valid and effective for a period of ten years commencing on the adoption date.

附註：

- (a) 上述持股之概約百分比乃根據於二零二二年十二月三十一日已發行之 425,125,311 股普通股而計算。
- (b) Sincere Ardent Limited 由陸穎女士全資擁有。根據證券及期貨條例第 XV 部，陸穎女士被視為於 Sincere Ardent Limited 所持有之股份中擁有權益。
- (c) Sky Virtue Holdings Limited 由本公司主席兼執行董事張一帆女士全資擁有。根據證券及期貨條例第 XV 部，張一帆女士被視為於 Sky Virtue Holdings Limited 所持有之股份中擁有權益。

除上文所披露者外，於二零二二年十二月三十一日，就董事及本公司最高行政人員所知，概無任何人士（已於上文披露權益之董事或本公司最高行政人員除外）於本公司證券中擁有任何須列入根據證券及期貨條例第 336 條予以存置之本公司登記冊內之權益或淡倉。

購股權計劃

於二零一四年九月四日，本公司股東批准採納購股權計劃（「二零一四年計劃」）。根據二零一四年計劃之條款，董事會可酌情向本公司或任何附屬公司之任何僱員、代理、顧問或代表，包括本公司或任何附屬公司之任何執行或非執行董事或董事會按其絕對酌情判斷對本集團作出貢獻或將作出貢獻之任何其他人士（「參與者」）授出購股權。二零一四年計劃主要旨在獎勵對本集團作出貢獻或將作出貢獻之參與者，並鼓勵參與者以本公司及其股東之整體利益為目標，努力提升本公司及其股份之價值。二零一四年計劃由採納日期起計十年期間內有效及生效。

The following table sets out the movements in the Company's share options under the 2014 Scheme during the reporting period:

下表載列於報告期間根據二零一四年計劃本公司購股權之變動：

| Name | Date of grant | Exercise period | Exercise price ^(a) | Outstanding as at 1st April 2022 於二零二二年四月一日尚未行使 | Number of share options 購股權數目 | | | | Outstanding as at 31st December 2022 於二零二二年十二月三十一日尚未行使 |
|-------------------------------|------------------------------------|---|-------------------------------|--|----------------------------------|-----------------------------|-----------------------------|--------------------------|---|
| | | | | | Granted during the period | Exercised during the period | Cancelled during the period | Lapsed during the period | |
| 姓名 | 授出日期 | 行使期 | 行使價 ^(a) | 尚未行使 | 期內已授出 | 期內已行使 | 期內已註銷 | 期內已失效 | 尚未行使 |
| Executive Directors | | | | | | | | | |
| 執行董事 | | | | | | | | | |
| Zhang Yifan 張一帆 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137港元 | 2,755,817 | – | – | – | – | 2,755,817 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700港元 | 980,000 | – | – | – | – | 980,000 |
| | 7th November 2022 二零二二年十一月七日 | 7th November 2022 to 6th November 2032 二零二二年十一月七日至二零三二年十一月六日 | HK\$0.325 0.325港元 | – | 3,268,000 | – | – | – | 3,268,000 |
| Pierre Tsui Kwong Ming 徐廣明 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137港元 | 202,217 | – | – | – | – | 202,217 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700港元 | 980,000 | – | – | – | – | 980,000 |
| | 7th November 2022 二零二二年十一月七日 | 7th November 2022 to 6th November 2032 二零二二年十一月七日至二零三二年十一月六日 | HK\$0.325 0.325港元 | – | 3,268,000 | – | – | – | 3,268,000 |
| Kenneth Kon Hiu King 干曉勁 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137港元 | 202,217 | – | – | – | – | 202,217 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700港元 | 4,248,000 | – | – | – | – | 4,248,000 |

| Name | Date of grant | Exercise period | Exercise price ^(a) | Outstanding as at 1st April 2022 於二零二二年四月一日 尚未行使 | Number of share options 購股權數目 | | | | Outstanding as at 31st December 2022 於二零二二年十二月三十一日 尚未行使 |
|--|------------------------------------|---|-------------------------------|--|----------------------------------|-----------------------------|-----------------------------|--------------------------|---|
| | | | | | Granted during the period | Exercised during the period | Cancelled during the period | Lapsed during the period | |
| 姓名 | 授出日期 | 行使期 | 行使價 ^(a) | 期內已授出 | 期內已行使 | 期內已註銷 | 期內已失效 | 尚未行使 | |
| Independent non-executive Directors | | | | | | | | | |
| 獨立非執行董事 | | | | | | | | | |
| Joseph Liang Hsien Tse 梁顯治 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137 港元 | 202,217 | — | — | — | — | 202,217 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700 港元 | 424,000 | — | — | — | — | 424,000 |
| Joseph Chan Nap Kee 陳立基 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137 港元 | 202,217 | — | — | — | — | 202,217 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700 港元 | 424,000 | — | — | — | — | 424,000 |
| Cai Qing 蔡青 | 7th November 2022 二零二二年十一月七日 | 7th November 2022 to 6th November 2032 二零二二年十一月七日至二零三二年十一月六日 | HK\$0.325 0.325 港元 | — | 424,000 | — | — | — | 424,000 |
| Sub-Total 小計 | | | | 10,620,685 | 6,960,000 | — | — | — | 17,580,685 |
| Substantial Shareholder | | | | | | | | | |
| 主要股東 | | | | | | | | | |
| Lu Ying 陸穎 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137 港元 | 275,016 | — | — | — | — | 275,016 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700 港元 | 424,000 | — | — | — | — | 424,000 |
| Employees of the Group | | | | | | | | | |
| 本集團僱員 | | | | | | | | | |
| Other Employees 其他僱員 | 16th August 2017 二零一七年八月十六日 | 16th August 2017 to 15th August 2027 二零一七年八月十六日至二零二七年八月十五日 | HK\$1.137 1.137 港元 | 3,564,687 | — | — | — | — | 3,564,687 |
| | 24th December 2021 二零二一年十二月二十四日 | 24th December 2021 to 23rd December 2031 二零二一年十二月二十四日至二零三一年十二月二十三日 | HK\$0.700 0.700 港元 | 4,044,000 | — | — | — | — | 4,044,000 |
| | 7th November 2022 二零二二年十一月七日 | 7th November 2022 to 6th November 2032 二零二二年十一月七日至二零三二年十一月六日 | HK\$0.325 0.325 港元 | — | 25,692,000 | — | — | — | 25,692,000 |
| Total 總計 | | | | 18,928,388 | 32,652,000 | — | — | — | 51,580,388 |

Notes:

- (1) The closing price per share immediately before 16th August 2017, 24th December 2021 and 7th November 2022, the dates of grant, were HK\$1.15 (after adjustment of share consolidation on 26th March 2019), HK\$0.70 and HK\$0.325 respectively.
- (2) The exercise price of the share options is subject to adjustment in the case of rights or bonus issues, or other similar changes in the Company's share capital.

The number and the exercise price of share options which remained outstanding on 13th May 2021 have been adjusted due to completion of open offer on 13th May 2021.

- For the share options granted on 16th August 2017, the total number of share options outstanding on 13th May 2021 was adjusted from 7,323,200 to 7,404,388 and the exercise price per share was adjusted from HK\$1.15 to HK\$1.137.

COMPETING INTERESTS

As at 31st December 2022, none of the Directors or substantial shareholders of the Company or any of their respective associates has engaged in any business that competes or may compete with the business of the Group or has any other conflict of interests with the Group.

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

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities for the nine months ended 31st December 2022.

CORPORATE GOVERNANCE CODE

The Company endeavours to maintain high standards of corporate governance in the interests of shareholders, and follows the principles set out in the Corporate Governance Code (the "Code") contained in Appendix 15 of the GEM Listing Rules. Except for the deviations described below, no Director is aware of any information which would reasonably indicate that the Company is not, or was not at any time during the nine months ended 31st December 2022, acting in compliance with the Code.

附註：

- (1) 緊接二零一七年八月十六日、二零二一年十二月二十四日及二零二二年十一月七日（授出日期）前之每股收市價分別為1.15港元（經二零一九年三月二十六日股份合併調整後）、0.70港元及0.325港元。
- (2) 購股權之行使價可因供股或紅股發行或本公司股本之其他類似變動而調整。

由於公开发售已於二零二一年五月十三日完成，故於二零二一年五月十三日未行使的購股權之數目及行使價已作調整。

- 就於二零一七年八月十六日授出之購股權而言，於二零二一年五月十三日未行使之購股權總數由7,323,200份調整至7,404,388份，而行使價則由每股1.15港元調整至1.137港元。

競爭權益

於二零二二年十二月三十一日，董事或本公司之主要股東或任何彼等各自之聯繫人概無從事任何與本集團業務構成或可能構成競爭之業務或與本集團產生任何其他利益衝突。

購入、售出或贖回本公司之上市證券

本公司或其任何附屬公司概無於截至二零二二年十二月三十一日止九個月內購入、售出或贖回本公司任何上市證券。

企業管治守則

本公司致力保持高水平之企業管治，以符合股東之利益，並遵守GEM上市規則附錄15所載之企業管治守則（「守則」）所載原則。除下文所述之偏離情況外，概無董事知悉任何資料足以合理地顯示本公司於截至二零二二年十二月三十一日止九個月內任何時間內並無遵守守則。

Code provision C.2.1 stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. However, the Board's decisions are implemented under the leadership of the Chairlady with the involvement and support of the chief executive officer(s) and general manager(s) of the Company's operating companies. The Board believes that the balance of authority and division of responsibility are adequately ensured by the operations of the Board and management which comprise experienced and high calibre individuals.

AUDIT COMMITTEE

The Company has established an audit committee with written terms of reference that set out the authorities and duties of the committee adopted by the Board. The committee comprises three independent non-executive Directors and is chaired by Mr. Joseph Liang Hsien Tse who has appropriate professional qualifications and experience in financial matters. The terms of reference of the audit committee are aligned with the provisions set out in the Code. The committee's principal duties are to ensure the adequacy and effectiveness of the accounting and financial controls of the Group, oversee the performance of internal control systems, risk management and financial reporting process, monitor the integrity of the financial statements and compliance with statutory and listing requirements and to oversee independence and qualifications of the external auditors.

The unaudited condensed consolidated financial information for the nine months ended 31st December 2022 of the Company now reported on has been reviewed by the audit committee.

By Order of the Board

North Asia Strategic Holdings Limited

Zhang Yifan

Chairlady and Executive Director

Hong Kong, 9th February 2023

As at the date of this report, the Board comprises Ms. Zhang Yifan (Chairlady and Executive Director), Mr. Kenneth Kon Hiu King (Executive Director); Mr. Pierre Tsui Kwong Ming (Non-executive Director); Mr. Joseph Liang Hsien Tse, Mr. Joseph Chan Nap Kee and Dr. Cai Qing (being Independent Non-executive Directors).

守則條文第C.2.1條訂明，主席與行政總裁的角色應有區分，並不應由一人同時兼任。然而，董事會之決策在主席之領導下，以及本公司營運公司之行政總裁及總經理之參與及支持下獲執行。董事會相信，由具備豐富經驗及高素質人材組成之董事會及管理層負責運作，足以確保權力平衡及責任分立。

審核委員會

本公司已成立審核委員會，並已書面訂明職權範圍，載有董事會採納之委員會權限及職責。委員會由三名獨立非執行董事組成，委員會主席為梁顯治先生，彼具備適當之專業資格及財務事宜經驗。審核委員會之職權範圍與守則所載條文相符一致。委員會之主要職責為確保本集團之會計及財務監控足夠及有效、監察內部監控制度、風險管理及財務申報程序之表現、監控財務報表之完整性及符合法定及上市規定之情況以及監察外聘核數師之獨立性及資格。

本公司現正提呈之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資料已經由審核委員會審閱。

承董事會命

北亞策略控股有限公司

主席兼執行董事

張一帆

香港，二零二三年二月九日

於本報告日期，董事會成員包括張一帆女士（主席兼執行董事）、干曉勁先生（執行董事）；徐廣明先生（非執行董事）；及梁顯治先生、陳立基先生及蔡青博士（獨立非執行董事）。

North Asia Strategic Holdings Limited

北亞策略控股有限公司*

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