

# Noble Engineering Group Holdings Limited 怡康泰工程集團控股有限公司

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

*(於開曼群島註冊成立之有限公司)*

Stock Code 股份代號 : 8445

**2022**  
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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### 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的證券承受較大的市場波動風險，同時無法保證在**GEM**買賣的證券會有高流通量的市場。

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本報告乃遵照聯交所**GEM**證券上市規則(「**GEM**上市規則」)而刊載，旨在提供有關怡康泰工程集團控股有限公司(「本公司」，連同其附屬公司稱「本集團」)的資料，本公司董事(「董事」)對此共同及個別承擔全部責任。董事於作出一切合理查詢後確認，就其所深知及確信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，亦無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。

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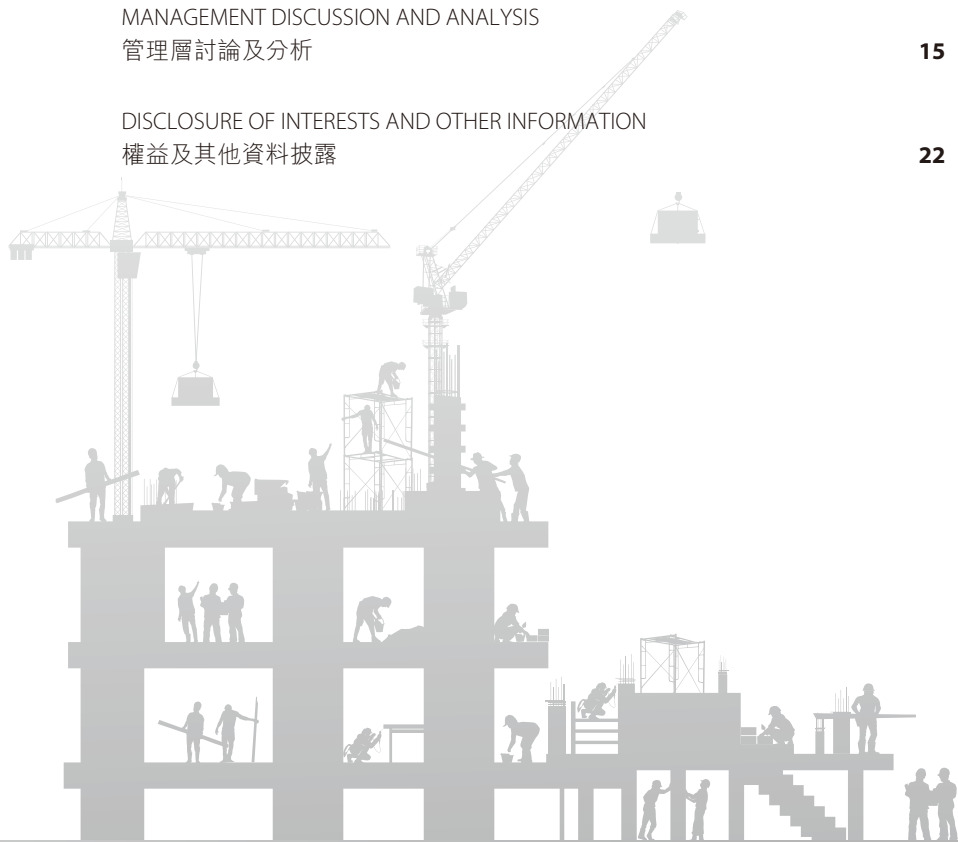
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# Corporate Information

## 公司資料

### Board of Directors

#### Executive Directors

Mr. Tse Chun Yuen (*Chairman*)  
Mr. Tse Chun Kuen (*Chief executive officer*)  
Mr. Tam Wing Yuen  
Mr. Cao Yaqu (appointed on 29 July 2022)

#### Non-executive Directors

Ms. Dang Hongying (appointed on 8 August 2022)  
  
Mr. Cheung Kit (resigned on 8 August 2022)

#### Independent non-executive Directors

Mr. Wong Yiu Kwong Kenji  
Ms. Chung Lai Ling  
Mr. Tang Chi Wai

### Audit Committee

Mr. Tang Chi Wai (*Chairman*)  
Mr. Wong Yiu Kwong Kenji  
Ms. Chung Lai Ling

### Nomination Committee

Mr. Tse Chun Yuen (*Chairman*)  
Mr. Wong Yiu Kwong Kenji  
Ms. Chung Lai Ling

### Remuneration Committee

Ms. Chung Lai Ling (*Chairlady*)  
Mr. Tang Chi Wai  
Mr. Tse Chun Kuen

### 董事會

#### 執行董事

謝振源先生(*主席*)  
謝振乾先生(*行政總裁*)  
譚永元先生  
曹雅群先生(於二零二二年  
七月二十九日獲委任)

#### 非執行董事

黨鴻英女士(於二零二二年  
八月八日獲委任)  
張杰先生(於二零二二年  
八月八日離任)

#### 獨立非執行董事

黃耀光先生  
鍾麗玲女士  
鄧智偉先生

### 審核委員會

鄧智偉先生(*主席*)  
黃耀光先生  
鍾麗玲女士

### 提名委員會

謝振源先生(*主席*)  
黃耀光先生  
鍾麗玲女士

### 薪酬委員會

鍾麗玲女士(*主席*)  
鄧智偉先生  
謝振乾先生

# Corporate Information

## 公司資料

### Compliance Officer

Mr. Tse Chun Yuen

監察主任

謝振源先生

### Company Secretary

Mr. Tsoi Chi Hei

公司秘書

蔡志熙先生

### Authorised Representatives

Mr. Tse Chun Yuen

Mr. Tsoi Chi Hei

授權代表

謝振源先生

蔡志熙先生

### Auditor

Zhonghui Anda CPA Limited

23/F, Tower 2

Enterprise Square Five

38 Wang Chiu Road

Kowloon Bay

Hong Kong

核數師

中匯安達會計師事務所有限公司

香港

九龍灣

宏照道38號

企業廣場第五期

二座23樓

### Legal Advisers

As to Hong Kong law

ZM Lawyers

Solicitors, Hong Kong

20/F, Central 88

Nos. 88–98 Des Voeux Road

Central

Hong Kong

法律顧問

有關香港法例

ZM Lawyers

香港律師

香港

中環

德輔道中88–98號

中環88，20樓

### Registered Office in the Cayman Islands

Windward 3, Regatta Office Park

PO Box 1350

Grand Cayman KY1-1108

Cayman Islands

開曼群島註冊辦事處

Windward 3, Regatta Office Park

PO Box 1350

Grand Cayman KY1-1108

Cayman Islands

# Corporate Information

## 公司資料

### Headquarters and Principal Place of Business in Hong Kong

Room 9, 25/F, CRE Centre  
889 Cheung Sha Wan Road  
Cheung Sha Wan  
Kowloon, Hong Kong

### 總部及香港主要營業地點

香港九龍  
長沙灣  
長沙灣道889號  
華創中心25樓9室

### Principal Share Registrar and Transfer Office in the Cayman Islands

Ocorian Trust (Cayman) Limited  
Windward 3, Regatta Office Park  
PO Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

### 開曼群島股份過戶登記總處

Ocorian Trust (Cayman) Limited  
Windward 3, Regatta Office Park  
PO Box 1350  
Grand Cayman KY1-1108  
Cayman Islands

### Hong Kong Branch Share Registrar and Transfer Office

Link Market Services (Hong Kong)  
Pty Limited  
Suite 1601, 16/F, Central Tower  
28 Queen's Road Central  
Hong Kong

### 香港股份過戶登記分處

Link Market Services (Hong Kong)  
Pty Limited  
香港  
皇后大道中28號  
中滙大廈16樓1601室

### Principal Banker

DBS Bank (Hong Kong) Limited  
16th Floor, The Center  
99 Queen's Road Central  
Central, Hong Kong

### 主要往來銀行

星展銀行(香港)有限公司  
香港中環  
皇后大道中99號  
中環中心16樓

### Company's Website

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

### 公司網站

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

### Stock Code

8445

### 股份代號

8445

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

## 簡明綜合損益及其他全面收益表

For the three months and nine months ended 31 December 2022 截至二零二二年十二月三十一日止三個月及九個月

### Unaudited Third Quarterly Results

The unaudited consolidated third quarterly results of the Group for the three months and nine months ended 31 December 2022, together with the unaudited comparative figures for the corresponding periods in 2021, are as follows:

### 未經審核第三季度業績

本集團截至二零二二年十二月三十一日止三個月及九個月的未經審核綜合第三季度業績，連同二零二一年同期的未經審核比較數字如下：

		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\$'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)
<b>Revenue</b>	<b>收益</b>	4	<b>59,907</b>	78,063	<b>167,646</b>	235,781
Direct costs	直接成本		<b>(59,313)</b>	(84,461)	<b>(166,142)</b>	(241,335)
<b>Gross profit (loss)</b>	<b>毛利(損)</b>		<b>594</b>	(6,398)	<b>1,504</b>	(5,554)
Other income	其他收入	4	<b>20</b>	2	<b>37</b>	5
Administrative and other operating expenses	行政及其他經營開支		<b>(2,431)</b>	(2,970)	<b>(7,642)</b>	(8,275)
Finance costs	融資成本	6(a)	-	(7)	<b>(3)</b>	(12)
<b>Loss before income tax</b>	<b>除所得稅前虧損</b>	6	<b>(1,817)</b>	(9,373)	<b>(6,104)</b>	(13,836)
Income tax (expense) credit	所得稅(開支)抵免	7	<b>(3)</b>	73	<b>100</b>	224
<b>Loss and total comprehensive expense for the period attributable to owners of the Company</b>	<b>本公司擁有人應佔期內虧損 及全面開支總額</b>		<b>(1,820)</b>	(9,300)	<b>(6,004)</b>	(13,612)
<b>Loss per share</b>	<b>每股虧損</b>					
Basic and diluted (HK\$)	基本及攤薄(港元)	8	<b>(0.007)</b>	(0.044)	<b>(0.026)</b>	(0.071)

Details of dividends of the Company are set out in note 9.

本公司的股息詳情載於附註9。

# 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 equity shareholders of the Company 本公司權益股東應佔				
		Share capital	Share premium	Other reserve	Retained earnings (Accumulated losses)	Total
		股本	股份溢價 (Note 10) (附註10)	其他儲備 (Note 10) (附註10)	保留盈利 (累計虧損)	總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
<b>Balance at 1 April 2022 (Audited)</b>	於二零二二年四月一日的結餘(經審核)	10,470	68,012	10,000	3,774	92,256
Loss and total comprehensive expense for the period	期內虧損及全面開支總額	-	-	-	(6,004)	(6,004)
Issue of shares on placement	配售時發行股份	2,094	8,174	-	-	10,268
<b>Balance at 31 December 2022 (Unaudited)</b>	於二零二二年十二月三十一日的結餘(未經審核)	12,564	76,186	10,000	(2,230)	96,520

For the nine months ended 31 December 2021 截至二零二一年十二月三十一日止九個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔				
		Share capital	Share premium	Other reserve	Retained earnings (Accumulated losses)	Total
		股本	股份溢價 (Note 10) (附註10)	其他儲備 (Note 10) (附註10)	保留盈利 (累計虧損)	總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
<b>Balance at 1 April 2021 (Audited)</b>	於二零二一年四月一日的結餘(經審核)	6,980	57,721	10,000	40,194	114,895
Loss and total comprehensive expense for the period	期內虧損及全面開支總額	-	-	-	(13,612)	(13,612)
Rights issue of shares	供股	3,490	10,291	-	-	13,781
<b>Balance at 31 December 2021 (Unaudited)</b>	於二零二一年十二月三十一日的結餘(未經審核)	10,470	68,012	10,000	26,582	115,064



# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 1 General Information and Basis of Presentation

The Company is an investment holding company. The Company and its subsidiaries is principally engaged in provision of wet trades works services.

The Company was incorporated in the Cayman Islands on 12 April 2017 as an exempted company with limited liability under the Companies Law of the Cayman Islands and its shares are listed on the GEM of the Stock Exchange with effect from 29 September 2017.

The addresses of the registered office is Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands and the principal place of business of the Company is Room 9, 25/F., CRE Centre, 889 Cheung Sha Wan Road, Cheung Sha Wan, Kowloon, Hong Kong.

These unaudited condensed consolidated financial statements are presented in thousands of Hong Kong dollars ("HK\$'000"), which is the same as the functional currency of the Company.

### 2 Basis of Preparation

The quarterly financial information has been prepared in accordance with accounting policies conform with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") applicable to periods and the applicable disclosure requirements of the GEM Listing Rules. However, it does not contain sufficient information to constitute an interim financial report as defined in HKFRSs.

### 1 一般資料及呈列基準

本公司為投資控股公司。本公司及其附屬公司主要從事提供泥水工程服務。

本公司於二零一七年四月十二日根據開曼群島公司法在開曼群島註冊成立為一間獲豁免有限公司，其股份自二零一七年九月二十九日起在聯交所GEM上市。

本公司註冊辦事處地址為 Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands，主要營業地點為香港九龍長沙灣長沙灣道889號華創中心25樓9室。

此未經審核簡明綜合財務報表以千港元(「千港元」)(與本公司功能貨幣相同)呈列。

### 2 編製基準

季度財務資料乃根據符合香港會計師公會(「香港會計師公會」)所頒佈適用於期間的香港財務報告準則(「香港財務報告準則」)的會計政策及GEM上市規則的適用披露規定編製，惟並無載有足夠資料以構成香港財務報告準則界定的中期財務報告。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 3 Principal Accounting Policies

The condensed consolidated financial statements have been prepared on the historical cost convention, as modified by the revaluation of equity investments at fair value through other comprehensive income which are carried at its fair value.

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 condensed consolidated financial statements for the nine months ended 31 December 2022 are the same as those presented in the Group's annual financial statements for the year ended 31 March 2022.

The HKICPA has issued several amendments to HKFRSs that are first effective for the current accounting period of the Group. None of these developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented in this quarterly financial report.

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

### 3 主要會計政策

簡明綜合財務報表乃按歷史成本慣例編製，並經按其公平值計量之按公平值計入其他全面收益之股本投資重估修訂。

除採納新會計政策及應用新訂香港財務報告準則及修訂本所引致會計政策之變動外，截至二零二二年十二月三十一日止九個月的簡明綜合財務報表所用的會計政策及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時所呈列者相同。

香港會計師公會已頒佈多項香港財務報告準則的修訂，於本集團當前會計期間首次生效。該等修訂並無對於如何編製或於本季度財務報告呈列本集團當前或過往期間的業績及財務狀況造成重大影響。

本集團尚未應用於當前會計期間尚未生效的任何新訂準則或詮釋。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 4 Revenue and Other Income

Revenue, which is also the Group's turnover, represents construction contract receipts in the ordinary course of business. Revenue and other income recognised during the respective periods are as follows:

#### (a) Disaggregation of revenue from contracts with customers

### 4 收益及其他收入

收益亦為本集團的營業額，指日常業務過程中建築合約的收入。於各有關期間已確認收益及其他收入如下：

#### (a) 分拆來自客戶合約的收益

		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\$'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)
Geographical markets	地域市場				
Hong Kong	香港	59,907	78,063	167,646	235,781
Major services	主要服務				
Provision of wet trades works services	提供泥水工程服務	59,907	78,063	167,646	235,781
Timing of revenue recognition	收益確認時間				
Over time	隨時間	59,907	78,063	167,646	235,781

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

**(b) Transaction price allocated to the remaining performance obligations**

The following table includes revenue expected to be recognised in the future related to performance obligations that were unsatisfied (or partially unsatisfied) as at 31 December 2022 and 2021.

**(b) 分配至餘下履約責任的交易價**

下表包括預期於日後確認與於二零二二年及二零二一年十二月三十一日並未達成(或部分未達成)的履約責任有關的收益。

		As at 31 December 於十二月三十一日	
		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
<b>Remaining performance obligations expected to be satisfied during the years ended/ending:</b>	<b>預期於截至下列日期止年度達成的餘下履約責任：</b>		
31 December 2022	二零二二年十二月三十一日	-	162,271
31 December 2023	二零二三年十二月三十一日	175,803	143,738
31 December 2024	二零二四年十二月三十一日	124,852	-
		<b>300,655</b>	<b>306,009</b>

		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\$'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)
<b>Other income</b>	<b>其他收入</b>				
Bank interest income	銀行利息收入	20	2	37	5

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 5 Segment Information

#### Operating segment

The chief operating decision-maker has been identified as the board of directors of the Company. The board of directors regards the Group's business as a single operating segment and reviews financial information accordingly. Also, the Group only engages its business in Hong Kong. Therefore, no segment information is presented.

### 6 Loss Before Income Tax

Loss before income tax is arrived at after charging:

### 5 分部資料

#### 經營分部

已確定本公司的董事會為主要營運決策者。董事會視本集團的業務為一個單一經營分部，並據此審閱財務資料。此外，本集團只於香港經營其業務。因此，並無呈列分部資料。

### 6 除所得稅前虧損

除所得稅前虧損已扣除以下各項後達致：

		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\$'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)
<b>(a) Finance costs</b>	<b>(a) 融資成本</b>				
Interest on bank overdrafts	銀行透支利息	-	5	-	5
Lease interests	租賃利息	-	2	3	7
		-	7	3	12
<b>(b) Other items</b>	<b>(b) 其他項目</b>				
Depreciation of plant and equipment	廠房及設備折舊	168	545	937	1,664
Depreciation of right-of-use asset	使用權資產折舊	34	33	101	101
Wage subsidies from employments support scheme included in direct costs	計入直接費用的保就業計劃工資補貼	-	-	(3,352)	-
Lease expenses not included in the measurement of lease liabilities (note)	未計入租賃負債計量的租賃付款(附註)	57	67	192	204
Operating lease rental in respect of machinery and equipment	有關機器及設備的經營租賃租金	14	14	26	44

Note: Included in the amount of lease expenses not included in the measurement of lease liabilities, HK\$85,500 (nine months ended 31 December 2021: HK\$85,500) was the rental expense paid to Mr. Tse Chun Yuen, Mr. Tse Chun Kuen and their spouses.

附註：未計入租賃負債計量中包括的租賃費用(截至二零二一年十二月三十一日止九個月：85,500港元)金額中，85,500港元乃支付予謝振源先生、謝振乾先生及彼等之配偶的租賃開支。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 7 Income Tax (Expense) Credit

### 7 所得稅(開支)抵免

		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\$'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)
Deferred income tax	遞延所得稅	(3)	73	100	224

No provision for Hong Kong profits tax has been made as the Group did not have estimated assessable profits in Hong Kong for the nine months ended 31 December 2022 and 2021.

截至二零二二年及二零二一年十二月三十一日止九個月，本集團於香港並無估計應課稅溢利，故並無就香港利得稅計提撥備。

### 8 Loss Per Share Attributable to Owners of the Company for the Period – Basic and Diluted

### 8 本公司擁有人應佔期內每股虧損 – 基本及攤薄

		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 (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 for the period attributable to owners of the Company (HK\$'000)	本公司擁有人應佔期內虧損(千港元)	(1,820)	(9,300)	(6,004)	(13,612)
Weighted average number of ordinary shares ('000)	普通股加權平均數(千股)	251,280	209,400	235,231	191,313
Basic and diluted loss per share (HK\$)	每股基本及攤薄虧損(港元)	(0.007)	(0.044)	(0.026)	(0.071)

The diluted loss per share is equal to the basic loss per share as there were no dilutive potential ordinary shares in issue during the nine months ended 31 December 2022 and 2021.

由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並無已發行潛在攤薄普通股，故每股攤薄虧損與每股基本虧損相等。

# Notes to the Condensed Consolidated Financial Statements

## 簡明綜合財務報表附註

### 9 Dividends

No dividend was paid or proposed for ordinary shareholders of the Company during the nine months ended 31 December 2022 (nine months ended 31 December 2021: nil).

### 10 Reserves

#### *Share premium*

Under the Companies Law of the Cayman Islands, the funds in the share premium of the Company are distributable to the shareholders of the Company provided that immediately following the date on which the dividend is proposed to be distributed, the Company will be in a position to pay off its debts as they fall due in the ordinary course of business.

#### *Other reserve*

Other reserve represents the difference between the nominal value of the shares issued by the Company in exchange for the nominal value of the share capital of its subsidiaries arising from the corporate reorganisation.

### 9 股息

截至二零二二年十二月三十一日止九個月，概無向本公司普通股股東支付或建議宣派股息(截至二零二一年十二月三十一日止九個月：無)。

### 10 儲備

#### *股份溢價*

根據開曼群島公司法，本公司股份溢價之資金可供分派予本公司股東，惟緊隨建議分派股息日期後，本公司須有能力償還其於日常業務過程中到期之債務。

#### *其他儲備*

其他儲備指於企業重組時為換取本公司附屬公司股本而由本公司發行股份之面值與該等股本面值之差額。

# Management Discussion and Analysis

## 管理層討論及分析

### Business Review

The Group performs wet trades works as a subcontractor in Hong Kong.

The shares of the Company (“Shares”) were listed on GEM on 29 September 2017 by way of share offer.

For the nine months ended 31 December 2022, the Group recorded a net loss of approximately HK\$6.0 million as compared to a net loss of approximately HK\$13.6 million for the nine months ended 31 December 2021. The Directors are of the view that the decrease in net loss was mainly attributable to increase in gross profit and gross profit margin for the nine months ended 31 December 2022.

### Outlook

The Directors are of the view that the general outlook of the industry and the business environment in which the Group operates remains difficult and challenging. The outbreak of COVID-19 has had drastic effect on the Hong Kong economy and construction industry in terms of cash flows, operational efficiencies and completion progress of certain projects, including supply chain disruptions, workforce shortages due to illness and work stoppages due to measures imposed by the customers. Construction market in Hong Kong has been experiencing adjustment under weakened market sentiment. The Group has incurred additional costs for additional management measures on site, such as to retain and recruit more workers in view of the shortage of manpower due to illness. Despite of short-term challenges and uncertainties in the industry, we will remain focused on our long-term goals and sustainable developments. The Board will take appropriate measures to improve operating efficiency and a prudent approach in tendering profitable projects in order to reduce any adverse impacts on the Group.

### 業務回顧

本集團主要於香港從事泥水工程分包商業務。

本公司股份(「股份」)於二零一七年九月二十九日以股份發售方式在GEM上市。

截至二零二二年十二月三十一日止九個月，本集團錄得淨虧損約6.0百萬港元，而截至二零二一年十二月三十一日止九個月錄得淨虧損約13.6百萬港元。董事認為，淨虧損減少主要可歸因於截至二零二二年十二月三十一日止九個月之毛利及毛利率增加。

### 展望

董事認為，本集團營運的行業整體前景及營商環境仍然充滿困難及挑戰。香港爆發COVID-19至今，就現金流量、經營效率及若干項目的完成進度而言對經濟及建築業造成嚴重的影響，包括供應鏈中斷、因疾病所導致的勞動力短缺，以及由於客戶採取的措施而造成的停工。在疲弱的市場氣氛下，香港建築市場持續作出調整。本集團已於工地實施額外安全管理措施，如鑒於疾病所致人力短缺及挽留和招聘更多工人而產生額外成本。儘管短期內行業面臨諸多挑戰及不確定性，本集團仍不忘我們的長遠目標及可持續發展。董事會將採取適當措施提升經營效率，並審慎對待具盈利投標項目，以減輕對本集團造成的任何不利影響。



# Management Discussion and Analysis

## 管理層討論及分析

The intensifying market competition may lead to fewer successful tenders and quotations and lower contracts value received by the Group. The Group's gross profit margin is also under pressure from competitive project pricing on tenders and quotations, which in turn affects financial performance of the Group.

The Group continues to implement a more prudent approach in project selection in the upcoming year; that is the Group will selectively place tenders to well-established contractors and well-known business partners to ensure steady projects and sound receivables.

In order to maintain its market share in the wet trades works industry, the Group will continue to closely monitor the market and respond to changes in market conditions. The Directors are confident that with the Group's reputation in the wet trades works industry and its experienced management team, the Group is in a better position comparing with its competitors. The Group will continue to improve its competitiveness in the market by continuing provision of quality works to its customers. The Group will also continue to proactively seek opportunities to expand its customer base and its market share and undertake more wet trades projects in or beyond Hong Kong which will enhance value to the shareholders.

The Group continues to improve our operating efficiency and profitability of our business and expand our fleet of machinery and equipment, which will enhance our technical capability to bid for future projects. The Group will also proactively seek opportunities to expand our customer base and market share and to undertake more wet trades projects which will enhance value to the shareholders and stakeholders of the Company.

市場競爭激烈有機會導致成功競投及報價的數量減少，以及本集團獲批的合約價值較低。競投及報價中的競爭性項目定價亦使本集團的毛利率受壓，繼而影響本集團的財務表現。

本集團持續於來年在項目選擇上實施更加審慎的舉措；即是，本集團將在招標中選擇成熟的承建商及知名的業務合作夥伴，以確保項目穩定及應收款項健康。

為維持本集團於泥水工程行業的市場份額，本集團將繼續密切監察市場並對市況變動作出回應。憑藉本集團於泥水工程行業的聲譽及其經驗豐富的管理團隊，董事有信心本集團在與其競爭對手的競爭之間處於有利地位。本集團將透過持續向客戶提供高質量工程以持續提高市場競爭力。本集團亦會繼續積極尋求機會擴充我們的客戶群及市場份額，並承接更多於香港或香港市場以外的泥水工程項目，為股東帶來價值提升。

本集團持續提高本集團的營運效率及本集團業務的盈利能力並擴充其機器及設備機組，為競標未來項目提升本集團的技術實力水準。本集團亦會積極物色可擴充本集團的客戶群及市場份額的商機，並承接更多泥水工程項目以為本集團股東及利益相關者提升價值。

# Management Discussion and Analysis

## 管理層討論及分析

The Group may consider exploring other business opportunities and/or expanding the geographical coverage of the principal business of the Group beyond Hong Kong market in order to enhance our future development and to strengthen the revenue bases of the Group. We will be ready to dive into any opportunities as they arise or come to our attention. We expect that diversification of our business will provide a better return to the shareholders.

The Board believes the Group's business strategy and expertise could generate and contribute greater value to the shareholders and investors.

### Financial Review

#### Revenue

For the nine months ended 31 December 2022, the Group's revenue amounted to approximately HK\$167.6 million, which decreased by approximately 28.9% as compared to the nine months ended 31 December 2021. The decrease in revenue was primarily attributable to (i) substantial completion of the projects on hand during the year ended 31 March 2022 and competitive construction project pricing arising from intense market competition; and (ii) delay of certification of certain projects by customers since additional time was required due to several variation orders involved in those projects.

本集團不排除考慮探索其他商機及／或擴大本集團主營業務於香港市場以外的地域版圖，從而提升本集團的未來發展及鞏固收益基礎。我們會密切留意任何機會的出現以令我們可以及時把握。我們預期業務多元化將為本公司股東帶來更豐厚的回報。

董事會相信本集團的業務策略及行業專長可為其股東及投資者帶來及貢獻更大的價值。

### 財務回顧

#### 收益

截至二零二二年十二月三十一日止九個月，本集團收益約為167.6百萬港元，較截至二零二一年十二月三十一日止九個月減少約28.9%。收益減少乃主要由於(i)手頭項目大致於截至二零二二年三月三十一日止年度竣工，而且市場競爭激烈導致建築項目定價需具競爭力；及(ii)有關客戶延遲對本集團若干已完成工程進行認證，此乃由於已完成的工程涉及有關項目的多個訂單變更，故有關客戶需要額外時間進行認證。

# Management Discussion and Analysis

## 管理層討論及分析

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

The gross profit of the Group for the nine months ended 31 December 2022 amounted to approximately HK\$1.5 million, turning loss into profit as compared to a gross loss of approximately HK\$5.6 million for the nine months ended 31 December 2021. The gross profit margin for the nine months ended 31 December 2022 was approximately 0.9%, compared to the gross loss margin for the nine months ended 31 December 2021 of approximately 2.4%. The increase in gross profit and gross profit margin was mainly due to (i) improving costs control and efficiency; and (ii) expanding our customer base to obtain profit-generating projects.

### **Other income**

Other income increased by approximately HK\$32,000 from approximately HK\$5,000 for the nine months ended 31 December 2021 to approximately HK\$37,000 for the nine months ended 31 December 2022. The increase was mainly due to the increase in bank interest income for the nine months ended 31 December 2022.

### **Administrative and other operating expenses**

Administrative and other operating expenses decreased by approximately HK\$0.6 million or 7.6% from approximately HK\$8.3 million for the nine months ended 31 December 2021 to approximately HK\$7.6 million for the nine months ended 31 December 2022. The decrease was mainly due to the decrease in safety consultant expenses.

### **毛利及毛利率**

本集團於截至二零二二年十二月三十一日止九個月的毛利約為1.5百萬港元，相較截至二零二一年十二月三十一日止九個月的約5.6百萬港元的毛損，轉虧為盈。截至二零二二年十二月三十一日止九個月的毛利率約為0.9%，而截至二零二一年十二月三十一日止九個月的毛損率約為2.4%。毛利及毛利率上升主要由於(i)改善成本控制及提升效益；及(ii)藉擴大客戶群獲得產生盈利的項目。

### **其他收入**

其他收入由截至二零二一年十二月三十一日止九個月約5,000港元增加約32,000港元至截至二零二二年十二月三十一日止九個月約37,000港元。該增加乃主要由於截至二零二二年十二月三十一日止九個月銀行利息收入增加。

### **行政及其他經營開支**

行政及其他經營開支由截至二零二一年十二月三十一日止九個月約8.3百萬港元減少約0.6百萬港元或7.6%至截至二零二二年十二月三十一日止九個月約7.6百萬港元。該減少主要由於安全顧問費用減少。

# Management Discussion and Analysis

## 管理層討論及分析

### **Finance costs**

Finance costs decreased by 75.0% to approximately HK\$3,000 for the nine months ended 31 December 2022 from approximately HK\$12,000 for the nine months ended 31 December 2021, which was mainly due to the decrease in interest on bank overdrafts and lease interests for the nine months ended 31 December 2022.

### **Loss for the period**

For the nine months ended 31 December 2022, the Group recorded loss attributed to owners of the Company of approximately HK\$6.0 million as compared to the nine months ended 31 December 2021 of approximately HK\$13.6 million. The decrease was mainly attributable to the increase in gross profit and gross profit margin for the nine months ended 31 December 2022.

### **Dividend**

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

### **The placing of new shares under general mandate in 2022**

In July 2022, the Company raised net proceeds of approximately HK\$10.3 million (the "Placing Proceeds") from its placing of 41,880,000 Shares to two places at the placing price of HK\$0.25 each per placing share under general mandate for the general working capital and working capital for four wet-trade works projects of the Group.

As at 31 December 2022, all of the Placing Proceeds had been used.

### **融資成本**

融資成本由截至二零二一年十二月三十一日止九個月的約12,000港元減少75.0%至截至二零二二年十二月三十一日止九個月約3,000港元，乃主要由於截至二零二二年十二月三十一日止九個月之銀行透支利息及租賃利息減少。

### **期內虧損**

截至二零二二年十二月三十一日止九個月，本集團錄得本公司擁有人應佔虧損約6.0百萬港元，而截至二零二一年十二月三十一日止九個月則為約13.6百萬港元。該減少主要歸因於截至二零二二年十二月三十一日止九個月之毛利及毛利率增加。

### **股息**

董事並不建議派付截至二零二二年十二月三十一日止九個月之股息(截至二零二一年十二月三十一日止九個月：零)。

### **二零二二年根據一般授權配售新股份**

於二零二二年七月，本公司透過根據一般授權按配售價每股配售股份0.25港元配售41,880,000股股份予二名承配人籌集所得款項淨額約10.3百萬港元(「配售所得款項」)用作本集團一般營運資金及四項泥水工程項目之營運資金。

於二零二二年十二月三十一日為止，所有配售所得款項淨額已使用。

# Management Discussion and Analysis

## 管理層討論及分析

### **Issue of shares under Rights Issue**

As disclosed in the Company's announcement dated 24 March 2021 and the prospectus dated 12 May 2021, the Company proposed to implement a rights issue on the basis of one (1) rights share for every two (2) consolidated shares held on a record date at a subscription price of HK\$0.215 per rights share.

On 11 June 2021, the Company issued 69,800,000 ordinary shares upon completion of the Rights Issue. Accordingly, the number of shares of the Company increased from 139,600,000 shares to 209,400,000 shares. The gross proceeds from the Rights Issue were approximately HK\$15.0 million. The net proceeds after deducting related expenses of approximately HK\$1.2 million were approximately HK\$13.8 million.

Detailed terms of the Rights Issue and its results were set out in the Company's prospectus dated 12 May 2021 and the result announcement dated 31 May 2021, respectively.

### **根據供股發行股份**

誠如本公司於二零二一年三月二十四日的公佈及二零二一年五月十二日的供股章程，本公司建議按於記錄日期每持有兩(2)股合併股份可獲發一(1)股供股股份之基準進行供股，認購價為每股供股股份0.215港元。

於二零二一年六月十一日，本公司於供股完成後發行69,800,000股普通股。因此，本公司的股份數目由139,600,000股增加至209,400,000股。供股的所得款項總額為約15.0百萬港元。經扣除相關開支約1.2百萬港元後，所得款項淨額為約13.8百萬港元。

供股之詳情及結果分別載於本公司日期為二零二一年五月十二日之供股章程及二零二一年五月三十一日之公告。

# Management Discussion and Analysis

## 管理層討論及分析

As at 31 December 2022, the actual use of the net proceeds of the Rights Issue are as follows:

於二零二二年十二月三十一日為止，供股所得款項淨額之實際用途如下：

	<b>Planned use of net proceeds as stated in the prospectus dated 12 May 2021</b>	<b>Actual use of proceeds up to 31 December 2022</b>	<b>Unutilised net proceeds up to 31 December 2022</b>
	日期為 二零二一年五月十二日之供股章程所載所得款項淨額計劃用途	截至二零二二年十二月三十一日之所得款項實際用途	截至二零二二年十二月三十一日之未動用所得款項淨額
	HK\$ million 百萬港元	HK\$ million 百萬港元	HK\$ million 百萬港元

Expansion and development of the existing businesses	擴展及發展本集團現有業務	7.2	7.2	-
Future investment opportunities	未來投資機會	5.5	-	5.5
General working capital	一般營運資金	1.1	1.1	-

As at 31 December 2022, approximately HK\$8.3 million out of the net proceeds from the Rights Issue had been used. The remaining unutilised net proceeds as at 31 December 2022 were placed as deposits with licensed banks in Hong Kong and are currently intended to be applied in the manner consistent with the proposed allocations as set out in the prospectus dated 12 May 2021. The remaining unutilised net proceeds are expected to be utilised by 30 September 2023.

於二零二二年十二月三十一日，供股所得款項淨額約為8.3百萬港元經已使用。於二零二二年十二月三十一日餘下尚未動用的所得款項淨額作為存款存放於香港多間持牌銀行。現時擬以與日期為二零二二年五月十二日的供股章程所載建議分配一致的方式動用。餘下尚未動用的所得款項淨額預計將於二零二三年九月三十日前動用。

### Event after the Reporting Period

On 19 January 2023, Noble Crystal (BVI) Limited, a direct wholly-owned subsidiary of the Company, entered into the a sale and purchase agreement. The details of which were disclosed in the Company's announcement dated 20 January 2023.

### 報告期後事項

於二零二三年一月十九日，Noble Crystal (BVI) Limited(本公司的直接全資附屬公司)訂立一份股份買賣協議。詳情載於本公司於二零二三年一月二十日刊發的公告。

# Disclosure of Interests and Other Information

## 權益及其他資料披露

### Directors' and Chief Executive's Interests and/or Short Positions in Shares, Underlying Shares and Debentures of the Company or any Associated Corporation

As at 31 December 2022, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of Securities and Futures Ordinance ("SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or which were required, pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange, were as follows:

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

Name 姓名	Capacity/Nature of interest 身份/權益性質	Total number of Shares 股份總數	Percentage of shareholding 股權百分比
Mr. Tse Chun Yuen (Note) 謝振源先生(附註)	Interest in a controlled corporation; interest held jointly with another person 受控法團權益；與其他人士共同持有的權益	105,000,000	41.79%
Mr. Tse Chun Kuen (Note) 謝振乾先生(附註)	Interest in a controlled corporation; interest held jointly with another person 受控法團權益；與其他人士共同持有的權益	105,000,000	41.79%
Mr. Tam Wing Yuen 譚永元先生	Beneficial owner 實益擁有人	6,000,000	2.39%

Note: Land Noble Holdings Limited ("Land Noble") is beneficially owned as to 50% by Mr. Tse Chun Yuen and 50% by Mr. Tse Chun Kuen. On 9 May 2017, Mr. Tse Chun Yuen and Mr. Tse Chun Kuen entered into an acting in concert confirmation to acknowledge and confirm, among other things, that they are parties acting in concert within the meaning of the Hong Kong Code on Takeovers and Mergers. By virtue of the SFO, Mr. Tse Chun Yuen and Mr. Tse Chun Kuen are deemed to be interested in the Shares held by Land Noble.

董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉

於二零二二年十二月三十一日，本公司董事及主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7和8分部須知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例條文視為或當作擁有的權益及淡倉)，或須登記於根據證券及期貨條例第352條存置的登記冊，或根據GEM上市規則第5.46至5.68條須知會本公司及聯交所的權益及淡倉將如下：

#### 於本公司普通股的好倉

附註：高地控股有限公司(「高地」)分別由謝振源先生及謝振乾先生實益擁有50%及50%。於二零一七年五月九日，謝振源先生及謝振乾先生訂立一致行動確認書，以承認及確認(其中包括)彼等為一致行動人士(定義見香港公司收購及合併守則)。根據證券及期貨條例，謝振源先生及謝振乾先生被視為於高地持有之股份中擁有權益。

# Disclosure of Interests and Other Information

## 權益及其他資料披露

### **Long position in the ordinary shares of associated corporation – Land Noble**

於相聯法團普通股的好倉 – 高地

<b>Name</b> 姓名	<b>Name of associated corporation</b> 相聯法團名稱	<b>Capacity/Nature of interest</b> 身份／權益性質	<b>Number of share(s) held</b> 所持股份數目	<b>Percentage of interest</b> 權益百分比
Mr. Tse Chun Yuen 謝振源先生	Land Noble Holdings Limited 高地控股有限公司	Beneficial owner 實益擁有人	1	50%
Mr. Tse Chun Kuen 謝振乾先生	Land Noble Holdings Limited 高地控股有限公司	Beneficial owner 實益擁有人	1	50%

Save as disclosed above, as at 31 December 2022, none of the Directors and chief executive of the Company had any interests or short positions in any shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which would have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or which were required, pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange.

除上文所披露者外，於二零二二年十二月三十一日，概無董事或本公司主要行政人員於本公司或其相聯法團（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任何根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例相關條文視為或當作擁有的權益或淡倉）或根據證券及期貨條例第352條須登記於由本公司存置的登記冊內的權益或淡倉，或根據GEM上市規則第5.46至5.68條須知會本公司及聯交所的權益或淡倉。



# Disclosure of Interests and Other Information

## 權益及其他資料披露

### Substantial Shareholders' and Other Persons' Interests and Short Positions in Shares and Underlying Shares of the Company

As at 31 December 2022, the following person/entity (other than the Directors and chief executives of the Company) had or were deemed to have an interest or a short position in the Shares or the underlying Shares of the Company which would be required to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register of the Company required to be kept under Section 336 of the SFO, or who were directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or any other member of the Group:

### 主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於二零二二年十二月三十一日，以下人士／實體（董事及本公司最高行政人員除外）於本公司的股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司披露的權益或淡倉，或已登記於本公司根據證券及期貨條例第336條須備存的登記冊內的權益或淡倉，或直接或間接持有附有權利可於任何情況下在本公司或本集團任何其他成員公司股東大會上投票的任何類別股本面值5%或以上的權益：

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

### 於本公司普通股的好倉

Name 名稱／姓名	Capacity/Nature of interest 身份／權益性質	Number of share(s) held 所持股份數目	Percentage of interest in our Company 佔本公司權益百分比
Land Noble 高地	Beneficial owner 實益擁有人	105,000,000	41.79%
Ms. Or So Lan (Note 1) 柯素蘭女士(附註1)	Interest of spouse 配偶權益	105,000,000	41.79%
Ms. Yapp Ngi Yang (Note 2) 葉儀影女士(附註2)	Interest of spouse 配偶權益	105,000,000	41.79%
Mr. Wang Wei 王偉先生	Beneficial owner 實益擁有人	20,940,000	8.33%
Mr. Sun Yiyun 孫逸贇先生	Beneficial owner 實益擁有人	20,940,000	8.33%
Mr. Tse Man Loong 車文龍先生	Beneficial owner 實益擁有人	14,150,000	5.63%

# Disclosure of Interests and Other Information

## 權益及其他資料披露

### Notes:

1. Ms. Or So Lan is the spouse of Mr. Tse Chun Yuen. She is deemed, or taken to be, interested in all Shares in which Mr. Tse Chun Yuen is interested in for the purposes of the SFO.
2. Ms. Yapp Ngi Yang is the spouse of Mr. Tse Chun Kuen. She is deemed, or taken to be, interested in all Shares in which Mr. Tse Chun Kuen is interested in for the purposes of the SFO.

Save as disclosed above, as at 31 December 2022, none of the substantial or significant shareholders or other persons, other than the Directors and chief executives of the Company whose interests are set out in the section "Directors' and Chief Executive's Interests and/or Short Positions in Shares, Underlying Shares and Debentures of the Company or any Associated Corporation" above, had or were deemed to have an interest or a short position in the shares or the underlying shares of the Company which would be required to be disclosed to the Company and the Stock Exchange under the provisions of Division 2 and 3 of Part XV of the SFO, or which were recorded in the register of the Company remained to be kept under Section 336 of the SFO, or who were directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or any other members of the Group.

### 附註：

1. 柯素蘭女士為謝振源先生的配偶。因此，就證券及期貨條例而言，柯女士被視為於謝振源先生擁有權益的所有股份中擁有權益。
2. 葉儀影女士為謝振乾先生的配偶。因此，就證券及期貨條例而言，葉女士被視為於謝振乾先生擁有權益的所有股份中擁有權益。

除上文所披露者外，於二零二二年十二月三十一日，主要股東或高持股量股東或其他人士（於上文「董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉」一節所載擁有權益的董事及本公司最高行政人員除外）概無於本公司股份或相關股份中，擁有或被視為擁有根據證券及期貨條例第XV部第2及第3分部條文須向本公司及聯交所披露，或登記於本公司根據證券及期貨條例第336條須備存的登記冊內的權益或淡倉，或直接或間接於附帶權利於所有情況下於本公司或本集團任何其他成員公司股東大會上投票的任何類別股本面值5%或以上的權益。

# Disclosure of Interests and Other Information

## 權益及其他資料披露

### Directors' Securities Transactions

The Company has adopted the required standard of dealing, as set out in 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 “**Required Standard of Dealing**”). Having made specific enquiry of all Directors, all Directors have confirmed that they have complied with the Required Standard of Dealing and there was no event of non-compliance during the nine months ended 31 December 2022.

### Competition and Conflict of Interests

None of the Directors or the controlling shareholders of the Company (the “**Controlling Shareholders**”) or their respective close associates (as defined in the GEM Listing Rules) has engaged in any business that competes or may compete, either directly or indirectly, with the businesses of the Group or has or may have any other conflict of interests with the Group during the nine months ended 31 December 2022.

### Purchase, Sale or Redemption of Listed Securities of the Company

During the nine months ended 31 December 2022, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

### Share Option Scheme

The Company adopted a share option scheme (the “**Share Option Scheme**”) on 14 September 2017. No share option has been granted under the Share Option Scheme since its adoption.

### 董事進行證券交易

本公司已採納GEM上市規則第5.48條至第5.67條所載交易的規定標準，作為董事就本公司股份進行證券交易的行為守則（「**規定交易標準**」）。經向全體董事作出特定查詢後，全體董事已確認，於截至二零二二年十二月三十一日止九個月，彼等一直遵守規定交易標準，以及概無不合規事件。

### 競爭及利益衝突

於截至二零二二年十二月三十一日止九個月內，董事或本公司控股股東（「**控股股東**」）或彼等各自的緊密聯繫人（定義見GEM上市規則）概無從事與本集團業務直接或間接構成競爭或可能構成競爭的任何業務或與本集團產生或可能產生任何其他利益衝突。

### 購買、出售或贖回本公司的上市證券

截至二零二二年十二月三十一日止九個月，本公司或其任何附屬公司概無購買、出售或贖回任何本公司上市證券。

### 購股權計劃

本公司於二零一七年九月十四日採納一項購股權計劃（「**購股權計劃**」）。自採納日期起概無根據購股權計劃授出任何購股權。

# Disclosure of Interests and Other Information

## 權益及其他資料披露

### Corporate Governance Code

The Company acknowledges the need and importance of corporate governance as one of the key elements in creating shareholder value. The Company is also committed to achieving high standard of corporate governance that can protect and promote the interests of all shareholders and to enhance corporate value and accountability of the Company. For corporate governance purpose, the Company has adopted the Corporate Governance Code (the “**CG Code**”) set out in Appendix 15 of the GEM Listing Rules. During the nine months ended 31 December 2022, to the best knowledge of the board of Directors of the Company (the “**Board**”), the Company has complied with the code provisions of the CG Code.

### Audit Committee

The Company has established an audit committee with written terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules. The primary duties of the audit committee are to review and supervise the financial control, internal control and risk management systems of the Group, and provide advice and comments on the Group’s financial reporting matters to the Board. As at the date of this report, the audit committee comprises of three independent non-executive Directors, namely Mr. Tang Chi Wai, Mr. Wong Yiu Kwong Kenji and Ms. Chung Lai Ling.

The Audit Committee has reviewed the Group’s unaudited condensed consolidated results for the nine months ended 31 December 2022, and is of the opinion that the unaudited condensed consolidated financial statements of the Group for the nine months ended 31 December 2022 comply with applicable accounting standards, the GEM Listing Rules and that adequate disclosures have been made.

### 企業管治常規

本公司確信企業管治是為股東創造價值之必要及重要元素之一，而本公司亦致力達至高水平之企業管治，以保障及提升全體股東利益，提高企業價值與本公司之間責性。就企業管治目的而言，本公司已採納GEM上市規則附錄十五所載的企業管治守則（「**企管守則**」）。於二零二二年十二月三十一日止九個月，就本公司董事會（「**董事會**」）所知，本公司已遵守企業管治守則。

### 審核委員會

本公司已成立審核委員會，其書面職權範圍符合GEM上市規則第5.28至5.33條。審核委員會的主要職責為檢討及監督本集團的財務監控、內部監控及風險管理制度，並就本集團的財務申報事宜向董事會提供建議及意見。於本報告日期，審核委員會由三名獨立非執行董事（即鄧智偉先生、黃耀光先生及鍾麗玲女士）組成。

審核委員會已審閱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業績，並認為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報表符合適用的會計準則及GEM上市規則，並已作出充分披露。

# Disclosure of Interests and Other Information

## 權益及其他資料披露

### Publication of Third Quarterly Results and Third Quarterly Report

The third quarterly results announcement and the third quarterly report are published on the website of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and the Company's website at [www.nobleengineering.com.hk](http://www.nobleengineering.com.hk). Should the shareholders of the Company have any difficulties in accessing the corporate communications electronically, please request the printed third quarterly report, at any time by writing to the Company.

By order of the Board

**Noble Engineering Group Holdings Limited**

**Tse Chun Yuen**

*Chairman and executive Director*

Hong Kong, 14 February 2023

*As at the date of this report, the executive Directors are Mr. Tse Chun Yuen, Mr. Tse Chun Kuen, Mr. Tam Wing Yuen and Mr. Cao Yaqun; the non-executive Director is Ms. Dang Hongying; and the independent non-executive Directors are Mr. Wong Yiu Kwong Kenji, Ms. Chung Lai Ling and Mr. Tang Chi Wai.*

### 刊發第三季度業績及第三季度報告

第三季度業績公告及第三季度報告於聯交所網站([www.hkexnews.hk](http://www.hkexnews.hk))及本公司網站([www.nobleengineering.com.hk](http://www.nobleengineering.com.hk))刊載。倘本公司股東於收取有關公司通訊電子版本時出現任何困難，可隨時向本公司發出書面通知以要求索取第三季度報告的印刷本。

承董事會命

**怡康泰工程集團控股有限公司**

**主席兼執行董事**

**謝振源**

香港，二零二三年二月十四日

於本報告日期，執行董事為謝振源先生、謝振乾先生、譚永元先生及曹雅群先生；非執行董事為黨鴻英女士；及獨立非執行董事為黃耀光先生、鍾麗玲女士及鄧智偉先生。

**Noble Engineering Group Holdings Limited**  
怡康泰工程集團控股有限公司