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ZHEJIANG UNITED INVESTMENT HOLDINGS GROUP LIMITED

浙江聯合投資控股集團有限公司

(於開曼群島註冊成立的有限公司)

(股份代號：8366)

**截至二零二三年一月三十一日止九個月之
第三季度業績公佈**

香港聯合交易所有限公司(「聯交所」)GEM的特色

GEM的定位，乃為相比起其他在聯交所上市的公司帶有較高投資風險的小型及中型公司提供一個上市的市場。有意投資者應瞭解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於GEM上市公司一般為小型及中型公司，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。

本公佈乃遵照聯交所GEM證券上市規則(「**GEM上市規則**」)的規定而提供有關浙江聯合投資控股集團有限公司(「**本公司**」)的資料。本公司各董事(「**董事**」)願共同及個別就本公佈負全責，並在作出一切合理查詢後確認，就他們所深知及確信，本公佈所載資料在各重大方面均屬準確完整，並無誤導或欺詐成份，及並無遺漏其他事項，致使本公佈任何聲明或本公佈有所誤導。

浙江聯合投資控股集團有限公司(「**本公司**」)董事(「**董事**」)會(「**董事會**」)欣然公佈本公司及其附屬公司(統稱「**本集團**」)截至二零二三年一月三十一日止九個月的未經審核簡明綜合業績。本公佈載有本公司二零二二年第三季度報告全文，符合GEM上市規則有關第三季度業績初步公佈隨附資料的相關規定。

承董事會命
浙江聯合投資控股集團有限公司
執行董事
黎碧芝

香港，二零二三年三月十五日

於本公佈日期，本公司執行董事為黎碧芝女士、蔡本立先生及羅家明先生及本公司獨立非執行董事為梁俊業先生、許文浩先生及符恩明先生。

本公佈將由其刊發日期起至少7日登載於GEM網站www.hkexnews.hk「最新公司公告」一頁。本公佈亦將登載於本公司網站<http://www.zjuv8366.com>。

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. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.

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

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

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

This report will remain on the “Latest Listed Company Information” page of the Stock Exchange website at www.hkexnews.hk for at least 7 days from its date of posting and on the designated website of this Company at <http://www.zjuv8366.com>.

香港聯合交易所有限公司（「聯交所」） GEM之特色

GEM乃為較於聯交所上市的其他公司帶有更高投資風險的中小型公司提供上市的市場。有意投資者應了解投資於此類公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。GEM的較高風險及其他特色，表示GEM較適合專業及其他經驗豐富的投資者。

由於GEM上市公司普遍為中小型公司，在GEM買賣的證券可能承受較於聯交所主板買賣的證券為高的市場波動風險，同時亦無法保證在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，並明確表示概不會就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。

本報告乃遵照GEM證券上市規則（「GEM上市規則」）而刊載，旨在提供有關浙江聯合投資控股集團有限公司（「本公司」）的資料，而本公司董事（「董事」）願就本報告共同及個別承擔全部責任。董事在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整，並無誤導或欺詐成分，且本報告並無遺漏任何其他事項，以致本報告或本報告所載任何陳述有所誤導。

本報告將由其刊發日期起至少7日登載於聯交所網站www.hkexnews.hk「最新上市公司公告」一頁，亦將於本公司指定網站<http://www.zjuv8366.com>刊載。

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- Revenue amounted to approximately HK\$120.9 million for the nine months ended 31 January 2023 (the “Reporting Period”) (2022: approximately HK\$96.4 million), representing an increase of approximately 25.4% as compared with the corresponding period of last year.
- Loss attributable to owners of the Company for nine months ended 31 January 2023 amounted to approximately HK\$2.7 million (2022: loss attributable to owners of the Company amounted to approximately HK\$5.5 million).
- Loss per share amounted to approximately HK0.17 cents for the nine months ended 31 January 2023 (2022: Loss per share approximately HK0.35 cents).
- The Board does not recommend the payment of dividend for the nine months ended 31 January 2023 (2022: Nil).
- 截至二零二三年一月三十一日止九個月（「報告期間」），收益約為120.9百萬港元（二零二二年：約96.4百萬港元），較去年同期增加約25.4%。
- 截至二零二三年一月三十一日止九個月，本公司擁有人應佔虧損約為2.7百萬港元（二零二二年：本公司擁有人應佔虧損約5.5百萬港元）。
- 截至二零二三年一月三十一日止九個月，每股虧損約為0.17港仙（二零二二年：每股虧損約為0.35港仙）。
- 董事會不建議派付截至二零二三年一月三十一日止九個月的股息（二零二二年：無）。

4 Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW AND OUTLOOK

The Group is a contractor principally engaged in undertaking slope works, foundation works and other general building works in Hong Kong. Slope works generally refer to landslip preventive and remedial works for improving or maintaining the stability of slopes and/or retaining walls. Foundation works are generally concerned with the construction of foundations. General building works mainly include the general construction of buildings. Fraser Construction Company Limited, our principal operating subsidiary, is an approved specialist contractor included in the List of Approved Specialist Contractors for Public Works maintained by the Development Bureau of the Government of the Hong Kong Special Administrative Region (the “Hong Kong Government”) under the categories of “Landslip Preventive/Remedial Works to Slopes/Retaining Walls” with a confirmed status and “Land Piling (Group II)”. Being on such list is a prerequisite for tendering for public sector projects in the relevant works categories. In addition, Fraser Construction Company Limited is registered under the Buildings Ordinance (Chapter 123 of the Laws of Hong Kong) as a (i) Registered Specialist Contractor under the sub-register of “Site Formation Works” and “Foundation Works” categories; and (ii) Registered General Building Contractor.

Hong Kong construction companies are facing tougher competitive condition, as well as the slower progress of scrutinising the funding proposals for public works projects by the Finance Committee and the Public Works Subcommittee. The Group has also been facing challenging operating environment resulting from increasing costs of operation including, in particular, higher subcontracting rate. As such, the Directors consider that competition in the market remain intense.

業務回顧及展望

本集團為一名主要在香港承建斜坡工程、地基工程及其他一般建築工程的承建商。斜坡工程一般指改善或保持斜坡及／或擋土牆穩定性的防止山泥傾瀉及修補工程。地基工程一般指地基建造。一般建築工程主要包括一般建築施工。我們的主要營運附屬公司科正建築有限公司為一名香港特別行政區政府（「香港政府」）發展局備存的「斜坡／擋土牆的防止山泥傾瀉／修補工程」（已取得核准資格）及「土地打樁（第II組）」類別下的認可公共工程專門承建商名冊上的認可專門承建商。名列該名冊是投標有關工程類別中的公營項目的必備條件。此外，科正建築有限公司已根據建築物條例（香港法例第123章）登記註冊為(i)「地盤平整工程」及「地基工程」類別分冊下的註冊專門承建商；及(ii)註冊一般建築承建商。

香港的建築公司正面臨更嚴峻的競爭環境，財務委員會及工務小組委員會放慢公共工程項目的撥款建議的審議進度。本集團亦面臨更具挑戰性的經營環境，此乃由於經營成本不斷上升，包括（尤其是）分包費用上漲。因此董事認為，市場競爭依然激烈。

Nevertheless, we believe that the Hong Kong Government's continuing increase in major construction and infrastructure projects in Hong Kong will increase the demand for slope works that are directly related to public safety. The government still maintain its stand to launch a rolling Landslip Prevention and Mitigation Programme to systematically deal with the landslide risk associated with both man-made slopes and natural hillsides. The stand enable steady flow of slopes construction works load to the construction industry. All in all, the Directors remain cautiously optimistic about the slope works industry in Hong Kong.

FINANCIAL REVIEW

Revenue

The Group's overall revenue increased by approximately HK\$24.5 million or approximately 25.4% from approximately HK\$96.4 million for the nine months ended 31 January 2022 to approximately HK\$120.9 million for the nine months ended 31 January 2023. The increase in revenue was mainly due to the increase in revenue derived from undertaking slope works, as further discussed below.

Slope works: Undertaking landslip preventive and remedial works for improving or maintaining the stability of slopes and/or retaining walls. Revenue from undertaking slope works increased from approximately HK\$96.2 million for the nine months ended 31 January 2022 to approximately HK\$120.8 million for the nine months ended 31 January 2023, representing an increase of approximately 25.6%. The increase in revenue was primarily due to the increase of slope works projects.

Foundation works: Undertaking works in relation to the construction of foundations for general building construction. Revenue from undertaking foundation works decreased from HK\$0.2 million for the nine months ended 31 January 2022 to approximately HK\$0.1 million for the nine months ended 31 January 2023, as a result of the decrease in the number of foundation projects undertaken by the Group during the nine months ended 31 January 2023.

然而，我們相信，香港政府於香港持續增設主要建設及基建項目將增加與安全直接相關的斜坡工程需求。政府仍持續展開長遠防治山泥傾瀉計劃，以系統化地應對人造斜坡和天然山坡涉及的山泥傾瀉風險，為建造業帶來穩定斜坡建造工程。總而言之，董事對香港斜坡工程行業仍持審慎樂觀態度。

財務回顧

收益

本集團總體收益由截至二零二二年一月三十一日止九個月之約96.4百萬港元增加約24.5百萬港元或約25.4%至截至二零二三年一月三十一日止九個月之約120.9百萬港元。收益增加主要是由於承建斜坡工程所產生的收益增加（於下文作進一步論述）。

斜坡工程：承建改善或保持斜坡及／或擋土牆穩定性的防止山泥傾瀉及修補工程。來自承建斜坡工程的收益由截至二零二二年一月三十一日止九個月之約96.2百萬港元增加至截至二零二三年一月三十一日止九個月之約120.8百萬港元，增幅約25.6%。收益增加主要由於斜坡工程項目增加所致。

地基工程：承建與一般樓宇建設的地基建造有關的工程。來自承建地基工程的收益由截至二零二二年一月三十一日止九個月之0.2百萬港元減少至截至二零二三年一月三十一日止九個月之約0.1百萬港元，此乃由於本集團於截至二零二三年一月三十一日止九個月期間承建的地基項目的數目減少所致。

6 Management Discussion and Analysis

管理層討論及分析

Gross Profit and Gross Profit Margin

The Group's gross profit increased by approximately HK\$0.7 million or approximately 0.5 times from approximately HK\$1.4 million for the nine months ended 31 January 2022 to approximately HK\$2.1 million for the nine months ended 31 January 2023 and the Group's gross profit margin increased from approximately 1.4% for the nine months ended 31 January 2022 to approximately 1.8% for the nine months ended 31 January 2023. The increase in gross profit margin was mainly due to the increased in revenue.

The Group's direct costs increased by approximately HK\$23.7 million or approximately 24.9% from approximately HK\$95.1 million for the nine months ended 31 January 2022 to approximately HK\$118.8 million for the nine months ended 31 January 2023. Such increase was mainly attributable to the increase in the number of slopes works projects.

Other Income

The Group's other income increased from approximately HK\$0.9 million for the nine months ended 31 January 2022 to approximately HK\$1.5 million for the nine months ended 31 January 2023. Such increase was mainly attributable to the government subsidies and the reversal of an amount of dispute case that former employee had initiated a legal claims against the Company in Labour Tribunal in respect of her salary and her allegation compensation which the Company has disclosed in its annual report for the year ended 30 April 2021. As at 31 October 2022, such dispute case has come to the end.

Administrative Expenses

The Group's administrative expenses decreased by approximately HK\$1.4 million or approximately 18.7% from approximately HK\$7.5 million for the nine months ended 31 January 2022 to approximately HK\$6.1 million for the nine months ended 31 January 2023. The decrease in the Group's administrative expenses was mainly due to the decrease in total staff costs and rental expenses.

毛利及毛利率

本集團的毛利由截至二零二二年一月三十一日止九個月的約1.4百萬港元增加約0.7百萬港元或約0.5倍至截至二零二三年一月三十一日止九個月的約2.1百萬港元，而本集團的毛利率由截至二零二二年一月三十一日止九個月的約1.4%增加至截至二零二三年一月三十一日止九個月的約1.8%。毛利率增加主要由於建設經營收益增加所致。

本集團的直接成本由截至二零二二年一月三十一日止九個月的約95.1百萬港元增加約23.7百萬港元或約24.9%至截至二零二三年一月三十一日止九個月的約118.8百萬港元。有關增加乃主要由於斜坡工程項目數量增加。

其他收入

本集團的其他收入由截至二零二二年一月三十一日止九個月約0.9百萬港元增加至截至二零二三年一月三十一日止九個月約1.5百萬港元。有關增加乃主要由於政府補貼以及撥回本公司已於其截至二零二一年四月三十日止年度之年報中披露之一名前僱員就其工資及指控補償向勞資審裁處對本公司提出法律申索的爭議案件金額所致。於二零二二年十月三十一日，該爭議案件已結案。

行政開支

本集團的行政開支由截至二零二二年一月三十一日止九個月的約7.5百萬港元減少約1.4百萬港元或約18.7%至截至二零二三年一月三十一日止九個月的約6.1百萬港元。本集團行政開支減少乃主要由於員工總成本及租賃開支減少所致。

Finance costs

For the nine months ended 31 January 2023, the Group has incurred an expense of approximately HK\$0.3 million. An increase in finance costs is due to a loan provided by related company.

Loss attributable to owners of the Company

As a result of the foregoing combined effects of the above, the loss attributable to owners of the Company for the nine months ended 31 January 2023 was approximately HK\$2.7 million as compared to loss approximately HK\$5.5 million for the nine months ended 31 January 2022.

LIQUIDITY, FINANCIAL AND CAPITAL RESOURCES**Capital structure**

As at 31 January 2023, the issued share capital of the Company was 1,577,200,000 ordinary shares of HK\$0.01 each. As at 31 January 2023, the equity attributable to owners of the Company amounted to approximately negative HK\$22.0 million (as at 30 April 2022: approximately negative HK\$19.2 million).

Charges over Assets of the Group

As at 31 January 2023, the Group did not have any charges over assets of the Group (as at 30 April 2022: Nil).

Gearing ratio

The Group's gearing ratio was negative as the Group's equity was deficit position as at 31 January 2023 and 30 April 2022.

Capital Commitments

The Group had no material capital commitment as at 31 January 2023 and 30 April 2022.

Going Concern

The Directors are aware that the net liabilities and loss for the nine months ended 31 January 2023. More information is set out in note 2 to the Condensed Consolidated Financial Statements.

融資成本

截至二零二三年一月三十一日止九個月，本集團已產生開支約0.3百萬港元。融資成本增加乃由於關連公司所提供的貸款。

本公司擁有人直接應佔虧損

由於上述各項的綜合影響，故截至二零二三年一月三十一日止九個月本公司擁有人應佔虧損約2.7百萬港元，而截至二零二二年一月三十一日止九個月的虧損則約為5.5百萬港元。

流動性、財務及資本資源**資本架構**

於二零二三年一月三十一日，本公司已發行股本為1,577,200,000股普通股，每股面值0.01港元。於二零二三年一月三十一日，本公司擁有人應佔權益約為負22.0百萬港元（於二零二二年四月三十日：約負19.2百萬港元）。

本集團的資產質押

於二零二三年一月三十一日，本集團並無其他資產質押（於二零二二年四月三十日：無）

資產負債比率

於二零二三年一月三十一日及二零二二年四月三十日，本集團的權益處於虧絀狀態，因此本集團的資產負債比率為負值。

資本承擔

於二零二三年一月三十一日及二零二二年四月三十日，本集團並無重大資本承擔。

持續經營

董事知悉截至二零二三年一月三十一日止九個月之負債及虧損淨額。更多詳情載於簡明綜合財務報表附註2。

8 Management Discussion and Analysis

管理層討論及分析

Foreign Exchange Risk

The Group's assets and liabilities are mainly denominated in Hong Kong dollar which is the functional currency of respective group companies. The Group has no material exposed to exchange rate risk for the nine months ended 31 January 2023.

Significant Investments Held, Material Acquisitions or Disposals of Subsidiaries and Affiliated Companies

Save as disclosed in this quarterly report, the Group did not have other plans for material investments or capital assets as of 31 January 2023.

Contingent Liabilities

As at 31 January 2023, the Group had no material contingent liabilities (as at 30 April 2022: Nil).

Employees and Remuneration Policy

The Group had 47 employees (including directors) as at 31 January 2023 (as at 30 April 2022: 46 employees). Remuneration is determined with reference to market terms and the performance, qualifications and experience of the individual employee. Remuneration includes monthly salaries, performance linked bonuses, retirement benefits schemes and other allowance and benefits.

外匯風險

本集團的資產及負債均按各集團公司之功能貨幣港元計值。截至二零二三年一月三十一日止九個月，本集團並無面臨重大外匯風險。

所持重大投資、重大收購或出售附屬公司及聯屬公司

除本季報所披露，截至二零二三年一月三十一日，本集團概無其他重大投資或資本資產之計劃。

或然負債

於二零二三年一月三十一日，本集團概無重大或然負債（於二零二二年四月三十日：無）。

僱員及薪酬政策

於二零二三年一月三十一日，本集團擁有47名僱員（包括董事）（於二零二二年四月三十日：46名）。薪酬根據市場條件以及員工個人表現、資格及經驗確定。薪酬包括月薪、績效獎金、退休福利計劃以及其他津貼及福利。

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 31 January 2023, so far as is known to the Directors, none of the Directors and chief executives of the Company and their associates had any interests or short positions in shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the laws of Hong Kong) (the "SFO") which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which any such director or chief executive is taken or deemed to have under such provisions of the SFO) or which were required pursuant to section 352 of the SFO, to be entered in the register of members of the Company, or which were required, pursuant to standard of dealings by Directors as to the GEM Listing Rules, to be notified to the Company and the Stock Exchange.

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES OF THE COMPANY

At no time during the nine months ended 31 January 2023 (the "Period") was the Company or any of its subsidiaries a party to any arrangements to enable the directors of the Company to acquire benefits by means of acquisition of shares in, or debt securities (including debentures) of, the Company or any associated corporations, and none of the directors of the Company, or their spouses or children under age of 18, had any right to subscribe for the shares or debt securities of the Company or had exercised any such right during the Period.

DIRECTORS' INTERESTS IN CONTRACTS

There was no contract of significance to which the Company, its holding company, subsidiaries or fellow subsidiaries was a party and in which a director of the Company had a material interest, whether directly or indirectly, subsisted at the end of the Period or at any time during the Period.

董事及最高行政人員於股份、相關股份及債權證的權益及淡倉

於二零二三年一月三十一日，就董事所知，概無本公司董事及最高行政人員及其聯繫人於本公司或其任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債權證中擁有須根據證券及期貨條例第XV部第7及8分部將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該等條文被當作或視為任何相關董事或最高行政人員擁有的權益或淡倉），或將須根據證券及期貨條例第352條記存於本公司股東名冊的權益及淡倉，或根據GEM上市規則所述董事進行交易之標準須知會本公司及聯交所的權益及淡倉。

董事收購本公司股份或債權證的權利

於截至二零二三年一月三十一日止九個月（「期間」）內任何時間，本公司或其任何附屬公司概無訂立任何安排，以使本公司董事可藉購入本公司或任何相聯法團的股份或債務證券（包括債權證）獲得利益，且概無本公司董事或其配偶或18歲以下的孩子有權認購本公司股份或債務證券或於期間內已行使任何此類權益。

董事合約權益

於期末或期間內任何時間概無存續本公司、其控股公司、附屬公司或同系附屬公司為訂約方及本公司董事於當中直接或間接擁有重大權益之重大合約。

10 Disclosure of Interests 權益披露

SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 31 January 2023, so far as is known to the Directors, the following persons (not being a Director or chief executive of the Company) had interests or short positions in the shares or underlying shares of the Company which were disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or were required to be entered in the register maintained by the Company pursuant to Section 336 of the SFO:

主要股東及其他人士於股份、相關股份及 債權證的權益及淡倉

於二零二三年一月三十一日，就董事所知，以下人士（並非本公司董事或最高行政人員）於本公司的股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露的權益或淡倉，或須於本公司根據證券及期貨條例第336條存置的登記冊記錄的權益或淡倉：

Name	Capacity/Nature	Number of shares held/interested	Approximate percentage of shareholding
名稱／姓名	權益身份／性質	所持／擁有權益的股份數目	股權概約百分比
Emperor Securities Limited 英皇證券(香港)有限公司	Beneficial owner 實益擁有人	792,000,000	50.21%
Emperor Capital Group Limited 英皇證券集團有限公司	Interest in controlled corporation (Note) 受控制法團權益(附註)	792,000,000	50.21%
Albert Yeung Capital Holdings Limited	Interest in controlled corporation (Note) 受控制法團權益(附註)	792,000,000	50.21%
CDM Trust & Board Services AG	Trustee of a private discretionary trust (Note) 私人酌情信託之受託人(附註)	792,000,000	50.21%
Dr. Yeung Sau Shing, Albert 楊受成博士	Founder of a private discretionary trust (Note) 私人酌情信託之創立人(附註)	792,000,000	50.21%
Ms. Luk Siu Man, Semon 陸小曼女士	Interest of spouse (Note) 配偶權益(附註)	792,000,000	50.21%
Mr. Zhang Yan 張延先生	Beneficial owner 實益擁有人	158,000,000	10.02%

Note:

These Shares were held by Emperor Securities Limited, a wholly-owned subsidiary of Emperor Capital Group Limited which was in turn owned by Albert Yeung Capital Holdings Limited as to 42.75%. Albert Yeung Capital Holdings Limited was in turn held by CDM Trust & Board Services AG in trust for a private discretionary trust set up by Dr. Yeung Sau Shing, Albert. By virtue of the SFO, Dr. Yeung Sau Shing, Albert, CDM Trust & Board Services AG, Albert Yeung Capital Holdings Limited, Emperor Capital Group Limited are deemed to be interested in the 792,000,000 Shares held by Emperor Securities Limited.

附註：

該等股份由英皇證券有限公司持有，該公司為英皇證券集團有限公司的全資附屬公司，而英皇證券集團有限公司由Albert Yeung Capital Holdings Limited擁有42.75%權益。Albert Yeung Capital Holdings Limited為CDM Trust & Board Services AG為楊受成博士設立的私人全權信託持有。根據證券及期貨條例，楊受成博士、CDM Trust & Board Services AG、Albert Yeung Capital Holdings Limited及英皇證券集團有限公司被視作於英皇證券有限公司持有的792,000,000股股份中擁有權益。

COMPETING INTERESTS

None of the Directors, the controlling shareholders and substantial shareholders, neither themselves nor their respective associates (as defined in the GEM Listing Rules) had held any position or had interest in any businesses or companies that were or might be materially competing with the business of the Group, or gave rise to any concern regarding conflict of interests during the nine months ended 31 January 2023.

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

During the Period and up to the date of this report, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's securities.

DISCLOSURE OF CHANGES IN INFORMATION OF DIRECTOR

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, there is no changes in Directors' information since the date of the Annual Report 2022.

CORPORATE GOVERNANCE CODE

During the Period and up to the date of this report, the Company has complied with the applicable code provisions of the Corporate Governance Code (the "CG Code") contained in Appendix 15 of the GEM Listing Rules save for the deviation from code provision A.2.1 explained below.

Code provision A.1.8 – the Company did not arrange appropriate insurance cover in respect of legal action against its directors. The insurance was bought and covered for the period of one year up to 11 August 2022.

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Group has adopted a code of provisions of conduct regarding securities transactions by the Directors the ("Code of Conduct") on terms no less exacting than the required standards of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries with the Directors, all Directors have confirmed that they have complied with the required standards set out in the Code of Conduct during the Period and up to the date of this report.

競爭權益

於截至二零二三年一月三十一日止九個月期間，董事、控股股東及主要股東自身或彼等各自的聯繫人（定義見GEM上市規則）並無於與本集團業務構成或可能構成重大競爭的任何業務或公司出任任何職務，或於當中擁有權益，或產生任何有關利益衝突的疑慮。

購買、出售或贖回本公司的上市證券

於期內及直至本報告日期，本公司及其任何附屬公司概無購買、出售或贖回本公司任何證券。

變更董事資料之披露

根據GEM上市規則第17.50A(1)條，自二零二二年年報起概無變更董事資料。

企業管治守則

於期內及直至本報告日期，本公司一直遵守GEM上市規則附錄15所載企業管治守則（「企業管治守則」）的適用守則條文，惟下文解釋的與守則條文第A.2.1條有所偏離者除外。

守則條文第A.1.8條 – 本公司並無就對本公司董事採取的法律行動安排適當的保險。所購買保險的保障期為一年，自二零二二年八月十一日起生效。

董事進行證券交易的操守守則

本集團已採納有關董事進行證券交易的操守守則條文（「操守守則」），其條款的嚴格程度不遜於GEM上市規則第5.48至5.67條所載的買賣規定標準。經向董事作出具體查詢後，全體董事均確認彼等於期內及直至本報告日期，一直遵守操守守則所載的規定標準。

12 Other Information 其他資料

DIVIDENDS

The Board did not recommend any payment of dividend for the nine months ended 31 January 2023 (2022: Nil).

SHARE OPTION SCHEME

The Company adopted a share option scheme on 15 October 2015 (the "Scheme"). The terms of the Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules.

As at 31 January 2023, no options outstanding in relation to the grant of share options under the Scheme.

AUDIT COMMITTEE

The Company established the Audit Committee on 14 October 2015 with written terms of reference, which was adopted on 15 October 2015 and amended with effect from 1 January 2019 in compliance with the GEM Listing Rules which are available on the websites of the Stock Exchange and the Company. The Audit Committee currently consists of three independent non-executive Directors, namely Mr. Fu Yan Ming, Mr. Leung Tsun Ip and Mr. Hui Man Ho Ivan. The chairman of the Audit Committee is Mr. Fu Yan Ming, who has appropriate professional qualifications and experience in accounting matters.

The Audit Committee had reviewed the unaudited condensed consolidated results of the Group for the Period with the management and is of the view that such results complied with the applicable accounting standards, the requirements under the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures had been made.

By order of the Board
Zhejiang United Investment Holdings Group Limited
Lai Pik Chi Peggy
Executive Director

Hong Kong, 15 March 2023

股息

董事會不建議派付截至二零二三年一月三十一日止九個月的任何股息(二零二二年:無)。

購股權計劃

本公司於二零一五年十月十五日採納一項購股權計劃(「該計劃」)。該計劃的條款乃符合GEM上市規則第23章之條文。

於二零二三年一月三十一日,概無根據該計劃有關授出購股權的購股權尚未行使。

審核委員會

本公司於二零一五年十月十四日成立審核委員會,並備有符合GEM上市規則規定之書面職權範圍(於二零一五年十月十五日通過及於二零一九年一月一日修訂),其可於聯交所及本公司網站閱覽。審核委員會現由三位獨立非執行董事,即符恩明先生、梁俊業先生及許文浩先生組成。審核委員會主席為符恩明先生,其擁有適當專業資格及會計事項經驗。

審核委員會已與管理層審閱本集團期內之未經審核簡明綜合業績,並認為有關業績符合適用會計準則、GEM上市規則之規定及其他適用法律規定,且已作出足夠披露。

承董事會命
浙江聯合投資控股集團有限公司
執行董事
黎碧芝

香港,二零二三年三月十五日

Other Comprehensive Income (Unaudited)

簡明綜合損益及其他全面收益表(未經審核)

For the three months and nine months ended 31 January 2023 截至二零二三年一月三十一日止三個月及九個月

		Notes 附註	For the three months ended 31 January 截至一月三十一日止三個月		For the nine months ended 31 January 截至一月三十一日止九個月	
			2023 二零二三年 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)	2023 二零二三年 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)
Revenue	收益	3	53,621	50,186	120,928	96,444
Direct costs	直接成本		(52,542)	(49,351)	(118,802)	(95,062)
Gross profit	毛利		1,079	835	2,126	1,382
Other income	其他收入	3	–	237	1,475	867
Administrative expenses	行政開支		(2,134)	(2,245)	(6,081)	(7,535)
Finance costs	融資成本	4	(89)	(122)	(268)	(215)
Loss before income tax	除所得稅前虧損	5	(1,144)	(1,295)	(2,748)	(5,501)
Income tax expense	所得稅開支	6	–	–	–	–
Loss and total comprehensive expense for the period	期內虧損及全面開支總額		(1,144)	(1,295)	(2,748)	(5,501)
Loss and total comprehensive expense attributable to:	以下各項應佔虧損及全面 開支虧損總額:					
– Owners of the Company	– 本公司擁有人		(1,144)	(1,295)	(2,748)	(5,501)
– Non-controlling interests	– 非控股權益		–	–	–	–
			(1,144)	(1,295)	(2,748)	(5,501)
Loss per share	每股虧損					
– Basic and diluted (HK cents)	– 基本及攤薄(港仙)	8	(0.07)	(0.08)	(0.17)	(0.35)

14 Condensed Consolidated Statement of Changes in Equity (Unaudited)

簡明綜合權益變動表(未經審核)

For the nine months ended 31 January 2023

截至二零二三年一月三十一日止九個月

		Equity attributable to owners of the Company 本公司擁有人應佔權益					Total equity
		Share capital	Share premium	Share-based payment reserve 以股份為基礎的 付款儲備	Merger reserve	(Accumulated losses)/ retained earnings (累計虧損)/ 保留盈利	
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	(Note a) (附註a)	(Note b) (附註b)		權益總額 HK\$'000 千港元
As at 1 May 2021 (audited)	於二零二一年五月一日(經審核)	15,772	72,131	7,962	18,001	(125,720)	(11,854)
Loss for the period	期內虧損	-	-	-	-	(5,501)	(5,501)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(5,501)	(5,501)
Release of reserve on forfeiture of share options	沒收購股權後解除儲備	-	-	(7,962)	-	7,962	-
As at 31 January 2022 (unaudited)	於二零二二年一月三十一日 (未經審核)	15,772	72,131	-	18,001	(123,259)	(17,355)

		Equity attributable to owners of the Company 本公司擁有人應佔權益					Total equity
		Share capital	Share premium	Share-based payment reserve 以股份為基礎的 付款儲備	Merger reserve	(Accumulated losses)/ retained earnings (累計虧損)/ 保留盈利	
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	(Note a) (附註a)	(Note b) (附註b)		權益總額 HK\$'000 千港元
As at 1 May 2022 (audited)	於二零二二年五月一日(經審核)	15,772	72,131	-	18,001	(125,122)	(19,218)
Loss for the period	期內虧損	-	-	-	-	(2,748)	(2,748)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(2,748)	(2,748)
As at 31 January 2023 (unaudited)	於二零二三年一月三十一日 (未經審核)	15,772	72,131	-	18,001	(127,870)	(21,966)

Notes:

- (a) Share-based payment reserve represents the fair value of services estimated to be received in exchange for the grant of the relevant share options over the relevant vesting periods, the total of which is based on the fair value of the share options at grant date. The amount for each period is determined by spreading the fair value of the share options over the relevant vesting period (if any) and is recognised in administrative expenses with a corresponding increase in the share-based payment reserve.
- (b) Merger reserve represents the difference between the share capital issued by the Company for acquisition of the subsidiaries pursuant to a reorganisation for the listing and the aggregate capital of the subsidiaries being acquired at the time of the reorganisation.

附註:

- (a) 以股份為基礎的付款儲備指於相關歸屬期內授出相關購股權以換取估計將接獲服務的公平值，其總額乃根據購股權於授出日期的公平值計算。各期間的金額乃透過將購股權公平值於相關歸屬期（如有）內攤分釐定，並於行政開支確認，而以股份為基礎的付款儲備作相應增加。
- (b) 合併儲備指本公司根據上市進行的重組就收購附屬公司已發行的股本與於重組時被收購的附屬公司的總資本的差額。

I. GENERAL INFORMATION

Zhejiang United Investment Holdings Group Limited (the “Company”) was incorporated in the Cayman Islands on 20 May 2015 as an exempted company with limited liability and its shares have been listed on the GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 2 November 2015. The immediate and ultimate holding companies of the Company were United Financial Holdings Group Limited (“United Financial Holdings”) and Century Investment Holdings Limited (“Century Investment”), respectively. United Financial Holdings was incorporated in Hong Kong and held 50.21% of issued shares of the Company. United Financial Holdings was 100% owned by Century Investment, a company incorporated in the Cayman Islands and is wholly owned by Mr. Zhou Ying (“Mr. Zhou”) from 1 May 2022 to 27 July 2022. On 28 July 2022, Emperor Securities Limited (“Emperor Securities”), a company incorporated in Hong Kong and indirectly wholly-owned subsidiary of Emperor Capital Group Limited, has taken enforcement action (“Enforcement Action”) in accordance with the terms of the facilities agreements entered into between United Financial Holdings as borrower, Mr. Zhou as guarantor and Emperor Securities as lender and a share charge in respect of 792,000,000 shares of the Company (“Charged Shares”) between United Financial Holdings and Emperor Securities. As a result of the Enforcement Action, United Financial Holdings no longer held the Charged Shares and has ceased to be the controlling shareholder of the Company. The directors of the Company consider that the immediate holding company of the Company is Emperor Securities, the intermediate holding company of the Company is Emperor Capital Group Limited, a company incorporated in Bermuda and the shares of which are listed on the Main Board of the Stock Exchange with stock code 717 while the Company’s ultimate holding company is, in the opinion of the directors of the Company, Albert Yeung Capital Holdings Limited, a limited liability company incorporated in the British Virgin Islands. The entire issued share capital of Albert Yeung Capital Holdings Limited is in turn held by CDM Trust & Board Services AG, being the trustee of Albert Yeung Capital Discretionary Trust, a discretionary trust set up by Dr. Yeung Sau Shing, Albert.

I. 一般資料

浙江聯合投資控股集團有限公司（「本公司」）於二零一五年五月二十日在開曼群島註冊成立為一間獲豁免有限公司，以及其股份已於二零一五年十一月二日在香港聯合交易所有限公司（「聯交所」）GEM上市。本公司的直接及最終控股公司分別為聯合金融控股集團有限公司（「聯合金融控股」）及Century Investment Holdings Limited（「Century Investment」）。聯合金融控股於香港註冊成立，持有本公司已發行股份的50.21%。自二零二二年五月一日至二零二二年七月二十七日，聯合金融控股由Century Investment擁有100%權益，Century Investment為於開曼群島註冊成立的公司，由周穎先生（「周先生」）全資擁有。於二零二二年七月二十八日，英皇證券（香港）有限公司（「英皇證券」）（一間於香港註冊成立之公司及為英皇證券集團有限公司之間接全資附屬公司）已根據聯合金融控股（作為借款人）、周先生（作為擔保人）及英皇證券（作為貸款人）訂立之融資協議之條款以及聯合金融控股與英皇證券之間就792,000,000股本公司股份（「押記股份」）所訂立之股份抵押，採取執行行動（「執行行動」）。鑒於採取執行行動，聯合金融控股不再持有押記股份及終止成為本公司之控股股東。本公司董事認為本公司之直接控股公司為英皇證券，本公司之中間控股公司為英皇證券集團有限公司（一間於百慕達註冊成立之公司，其股份於聯交所主板上市，股份代號：717），而本公司董事認為，本公司之最終控股公司為Albert Yeung Capital Holdings Limited（一間於英屬處女群島註冊成立之有限公司）。楊受成產業控股有限公司之全部已發行股本由楊受成博士創立的一項酌情信託Albert Yeung Capital Discretionary Trust之受託人CDM Trust & Board Services AG持有。

1. GENERAL INFORMATION (Continued)

The address of the registered office of the Company is Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands. The address of the principal place of business of the Company is Unit A6-D, 12th floor, Block A, Hong Kong Industrial Centre, 489-491 Castle Peak Road, Lai Chi Kok, Kowloon, Hong Kong. The Company is an investment holding company and its subsidiaries (collectively, the “Group”) are principally engaged in undertaking slope works, foundation works and other general building works in Hong Kong. The unaudited condensed consolidated financial statements are presented in Hong Kong dollar (“HK\$”), which is the functional currency of the Company and its subsidiaries, and all values are rounded to the nearest thousands (“HK\$’000”), except when otherwise indicated.

2. BASIC OF PREPARATION

The unaudited condensed consolidated financial statements of the Group for the nine months ended 31 January 2023 have been prepared in accordance with accounting principles generally accepted in Hong Kong and complied with accounting standard issued by the Hong Kong Institute of Certified Public Accountants and the applicable disclosure requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “GEM Listing Rules”). The accounting policies adopted by the Group are consistent with financial statements for the year ended 30 April 2022.

The financial statements have been prepared on the historical cost basis.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

1. 一般資料 (續)

本公司註冊辦事處的地址為Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands。本公司的主要營業地點的地址為香港九龍荔枝角青山道489-491號香港工業中心A座12樓A6-D室。本公司為一間投資控股公司，本公司及其附屬公司（統稱「本集團」）主要在香港承建斜坡工程、地盤工程及其他一般建築工程。未經審核簡明綜合財務報表以港元（「港元」）呈列，港元為本公司及其附屬公司之功能貨幣，而除另有指明外，所有金額均約整至最接近的千位（「千港元」）。

2. 編製基準

本集團於截至二零二三年一月三十一日止九個月的未經審核簡明綜合財務報表已根據香港的公認會計原則編製並已遵守香港會計師公會頒佈的會計準則及香港聯合交易所有限公司GEM證券上市規則（「GEM上市規則」）的適用披露規定。本集團所採納會計政策與截至二零二二年四月三十日止年度的財務報表貫徹一致。

財務報表已按歷史成本基準編製。

歷史成本一般根據為交換貨品及服務所給代價的公平值而釐定。

簡明綜合財務報表附註

2. BASIC OF PREPARATION (Continued)

The Group incurred a net loss of approximately HK\$2,748,000 for the nine months ended 31 January 2023 and, as of that date, the Group had deficit equity of approximately HK\$21,966,000. The Directors adopted the going concern basis in the preparation of the unaudited condensed consolidated financial statements and implemented some measures in order to improve the working capital and liquidity and cash flow position of the Group. More information is set out in the Company's annual report for the year ended 30 April 2022.

2. 編製基準 (續)

本集團於截至二零二三年一月三十一日止九個月產生約2,748,000港元淨虧損，截至同日，本集團的權益虧絀約為21,966,000港元。本集團採納持續經營為編製未經審核簡明綜合財務報表的基礎並實施相關措施以提升本集團的運營資本、流動資金及現金流狀況。更多資料載於本公司截至二零二二年四月三十日止年度的年報。

3. REVENUE, OTHER INCOME AND SEGMENT INFORMATION

3. 收益、其他收入及分部資料

		Three months ended 31 January 截至七月三十一日止三個月		Nine months ended 31 January 截至一月三十一日止九個月	
		2023 二零二三年	2022 二零二二年	2023 二零二三年	2022 二零二二年
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
		(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Unaudited) (未經審核)
Slope works	斜坡工程	53,591	50,123	120,848	96,242
Foundation works	地基工程	30	63	80	202
		53,621	50,186	120,928	96,444
Timing of revenue recognition: 確認收益的時間:					
Over time	隨時間	53,621	50,186	120,928	96,444

3. REVENUE, OTHER INCOME AND SEGMENT INFORMATION

(Continued)

An analysis of other income is as follows:

3. 收益、其他收入及分部資料(續)

其他收入分析如下:

	Three months ended		Nine months ended	
	31 January		31 January	
	截至一月三十一日止三個月		截至一月三十一日止九個月	
	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Government grants (note 1) 政府撥款(附註1)	–	–	289	–
Sundry income (note 2) 雜項收入(附註2)	–	237	1,186	867
	–	237	1,475	867

Note:

- During the current period, the Group recognised government grant in respect of Covid-19-related subsidies which relates to Employment Support Scheme provided by the Hong Kong government.
- It was mainly attributable to the reversal of an amount of dispute case that former employee had initiated a legal claims against the Company in Labour Tribunal in respect of her salary and her allegation compensation. Previously, the Company has recorded it as liability. As at 31 January 2023, such dispute case has come to the end.

附註:

- 於本期間,本集團已確認與Covid-19相關的政府撥款,該撥款與香港政府提供的保就業計劃有關。
- 其乃主要由於撥回前僱員就其工資及指控補償向勞資審裁處對本公司提出法律申索的爭議案件金額所致。先前,本公司已將其列作負債。於二零二三年一月三十一日,該爭議案件已結案。

3. REVENUE, OTHER INCOME AND SEGMENT INFORMATION

(Continued)

Information about major customers

Revenue from customers of the corresponding periods contributing over 10% of the total revenue of the Group during the three months and nine months ended 31 January 2023 and 2022 are as follows:

	Three months ended		Nine months ended		
	31 January		31 January		
	截至一月三十一日止三個月		截至一月三十一日止九個月		
	2023	2022	2023	2022	
	二零二三年	二零二二年	二零二三年	二零二二年	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
	千港元	千港元	千港元	千港元	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	(未經審核)	(未經審核)	(未經審核)	(未經審核)	
Construction services operation: 建築服務業務:					
Customer A	客戶A	28,972	29,728	57,119	65,251
Customer B	客戶B	12,098	13,539	42,017	20,296

¹ Except disclosed above, no other customers contributed 10% or more to the Group's revenue for both periods.

The Group has determined the operating segments based on the information reported to the CODM. During the nine months period, the CODM regards the Group's business of performing slope works and foundation works in Hong Kong as a single operating segment and assesses the operating performance and allocates the resources of the Group as a whole. Accordingly, no segment information is presented.

3. 收益、其他收入及分部資料(續)

有關重大客戶的資料

於截至二零二三年及二零二二年一月三十一日止三個月及九個月，相應期間佔本集團收益總額超過10%的客戶收益如下：

¹ 除以上所述，於兩個期間概無其他客戶對本集團的收益貢獻10%或以上。

本集團已基於向主要經營決策者所呈報的資料釐定經營分部。於九個月期間內，主要經營決策者視本集團於香港進行斜坡工程及地基工程的業務為單一經營分部，並評估經營表現及整體分配本集團的資源。因此，並無呈列分部資料。

3. REVENUE, OTHER INCOME AND SEGMENT INFORMATION

*(Continued)***Geographical information**

No separate analysis of segment information by geographical segment is presented as the Group's revenue and non-current assets are principally attributable to a single geographical region, which is Hong Kong.

4. FINANCE COSTS

3. 收益、其他收入及分部資料(續)

地理信息

由於本集團的收益及非流動資產主要歸屬於單一地區(香港),故並無獨立呈列按地區分部劃分的分部資料分析。

4. 融資成本

		Three months ended 31 January		Nine months ended 31 January	
		截至一月三十一日止三個月		截至一月三十一日止九個月	
		2023	2022	2023	2022
		二零二三年	二零二二年	二零二三年	二零二二年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Interest on amount due to related company	應付關連公司款項利息	89	122	268	215
Total	總計	89	122	268	215

5. LOSS BEFORE INCOME TAX

5. 除所得稅前虧損

		Three months ended		Nine months ended	
		31 January		31 January	
		截至一月三十一日止三個月		截至一月三十一日止九個月	
		2023	2022	2023	2022
		二零二三年	二零二二年	二零二三年	二零二二年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Loss before income tax for the period has been arrived at after charging:	期內除所得稅前虧損已扣除以下各項：				
Staff costs (including directors' emoluments)	員工成本(包括董事薪酬)				
– salaries, allowances and benefits in kind	– 薪金、津貼及實物福利	1,362	1,227	3,582	4,163
– retirement benefits schemes contributions	– 退休福利計劃供款	36	36	109	127
Total staff costs	員工成本總額	1,398	1,263	3,691	4,290
Depreciation of property, plant and equipment	有關物業、廠房及設備的折舊	67	84	206	350
Expenses related to short-term leases	有關短期租賃的租金開支	112	251	337	772
Subcontracting charges (included in direct costs)	分包開支(計入直接成本)	52,542	49,114	118,802	94,825

6. INCOME TAX EXPENSE

6. 所得稅開支

	Three months ended		Nine months ended	
	31 January		31 January	
	截至一月三十一日止三個月		截至一月三十一日止九個月	
	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Current tax:	當期稅項：			
– Hong Kong Profits Tax	– 香港利得稅		–	–
	–	–	–	–

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

The directors considered the amount involved upon implementation of the two-tiered profits tax rates regime as insignificant to the third quarterly report. Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit for both periods.

No provision for Hong Kong Profits Tax has been made for the nine months ended 31 January 2023 as the Group has no assessable profits arising in Hong Kong or taxable profits were wholly absorbed by estimated tax losses brought forward.

根據香港利得稅的利得稅兩級制，合資格集團實體首兩百萬港元的溢利將按8.25%稅率徵稅，超過兩百萬港元的溢利則按16.5%稅率徵稅。不符合利得稅兩級制資格的集團實體所得溢利將仍然按照16.5%的統一稅率徵稅。

董事認為實施利得稅兩級制所涉及金額對第三季度報告而言並不重大。香港利得稅於兩個期間按估計應課稅溢利之16.5%計算。

由於本集團概無任何源自香港之應課稅溢利或該等應課稅溢利已全數計入承前估計稅項虧損，故並無就截至二零二三年一月三十一日止九個月之香港利得稅作出撥備。

簡明綜合財務報表附註

7. DIVIDEND

The Directors do not recommend a payment of dividend for the nine months ended 31 January 2023 (2022: Nil).

7. 股息

董事不建議派付截至二零二三年一月三十一日止九個月的股息(二零二二年：無)。

8. LOSS PER SHARE

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

8. 每股虧損

計算本公司擁有人應佔每股基本及攤薄虧損的基準如下：

	Three months ended 31 January 截至一月三十一日止三個月		Nine months ended 31 January 截至一月三十一日止九個月	
	2023 二零二三年 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)	2023 二零二三年 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)
Loss	虧損			
Loss for the period attributable to owners of the Company for the purpose of basic and diluted loss per share	用於計算每股基本及攤薄虧損的本公司擁有人應佔期內虧損			
	(1,144)	(1,295)	(2,748)	(5,501)
	Three months ended 31 January 截至一月三十一日止三個月		Nine months ended 31 January 截至一月三十一日止九個月	
	2023 二零二三年 '000 千股 (Unaudited) (未經審核)	2022 二零二二年 '000 千股 (Unaudited) (未經審核)	2023 二零二三年 '000 千股 (Unaudited) (未經審核)	2022 二零二二年 '000 千股 (Unaudited) (未經審核)
Number of shares	股份數目			
Weighted average number of ordinary shares for the purpose of basic and diluted loss per share	用於計算每股基本及攤薄虧損的普通股加權平均數			
	1,577,200	1,577,200	1,577,200	1,577,200

The basic and diluted loss per share are the same for both periods.

兩個期間之每股基本及攤薄虧損相同。