



**JIA**  
**JIA GROUP HOLDINGS LIMITED**  
**佳民集團有限公司**

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

(於開曼群島註冊成立的有限公司)

**Stock code 股份代號 : 8519**

FIRST QUARTERLY REPORT 2023  
第一季度業績報告



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## 香港聯合交易所有限公司 (「聯交所」)GEM的特色

GEM的定位乃為相比起其他在聯交所上市的公司帶有較高投資風險的中小型公司提供一個上市的市場。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上市公司一般為中小型公司，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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# FINANCIAL HIGHLIGHTS

## 財務摘要

### HIGHLIGHTS

### 摘要

		Three months ended 31 March 截至3月31日止三個月		
		2023	2022	Change
		HK\$'000	HK\$'000	
		千港元	千港元	變動
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
Revenue	收入	73,463	37,845	35,618
Profit/(Loss) for the period	期內溢利／(虧損)	4,668	(11,771)	16,439
Profit/(Loss) and total comprehensive income/(expense) for the period attributable to owners of the Company	本公司擁有人應佔期內溢利／(虧損)及全面收益／(開支)總額	4,988	(10,091)	15,079
Earning/(Loss) per share (HK cents)	每股盈利／(虧損)(港仙)	0.43	(0.87)	1.3

- The Group recorded an unaudited revenue of approximately HK\$73.5 million for the three months ended 31 March 2023, representing an increase of approximately 94.1% as compared with that for the corresponding period in 2022.
  - The Group's unaudited profit was approximately HK\$4.7 million for the three months ended 31 March 2023, representing an increase of approximately HK\$16.4 million as compared with a loss of approximately HK\$11.8 million for the corresponding period in 2022.
  - The board of Directors of the Company (the "Board") does not recommend the payment of dividend for the three months ended 31 March 2023 (2022: nil).
- 截至2023年3月31日止三個月，本集團錄得未經審核收入約73.5百萬港元，較2022年同期增加約94.1%。
  - 截至2023年3月31日止三個月，本集團的未經審核溢利約為4.7百萬港元，較2022年同期的虧損約11.8百萬港元增加約16.4百萬港元。
  - 本公司董事會(「董事會」)不建議就截至2023年3月31日止三個月派付任何股息(2022年：無)。

# UNAUDITED CONDENSED CONSOLIDATED FIRST QUARTERLY RESULTS

## 未經審核簡明綜合第一季度業績

For the three months ended 31 March 2023

截至2023年3月31日止三個月

The Board is pleased to announce the unaudited condensed consolidated first quarterly results of the Group for the three months ended 31 March 2023 together with the comparative unaudited figures of the corresponding period in 2022, as follows:

董事會欣然宣佈本集團截至2023年3月31日止三個月未經審核簡明綜合第一季度業績連同2022年同期未經審核比較數字如下：

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

### 未經審核簡明綜合全面收益表

For the three months ended 31 March 2023

截至2023年3月31日止三個月

		Three months ended 31 March 截至3月31日止三個月	
		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Revenue	收入	73,463	37,845
Other income	其他收入	613	1,861
Raw materials and consumables used	所用原材料及耗材	(19,327)	(10,857)
Staff costs	員工成本	(25,159)	(19,545)
Depreciation	折舊	(7,098)	(8,897)
Property rentals and related expenses	物業租金及相關開支	(5,791)	(2,030)
Utility expenses	日常開支	(1,735)	(1,277)
Advertising and promotion expenses	廣告及推廣開支	(2,463)	(2,134)
Other operating expenses	其他經營開支	(7,075)	(6,059)
Finance costs	融資成本	(493)	(678)
Share of results of associates	應佔聯營公司業績	(213)	-
Profit/(Loss) before taxation	除稅前溢利/(虧損)	4,722	(11,771)
Income tax expense	所得稅開支	(54)	-
Profit/(Loss) and total comprehensive income/(expense) for the period	期內溢利/(虧損)及全面收益/(開支)總額	4,668	(11,771)
Profit/(Loss) and total comprehensive income/(expense) for the period attributable to	應佔期內溢利/(虧損)及全面收益/(開支)總額		
- Owners of the Company	- 本公司擁有人	4,988	(10,091)
- Non-controlling interests	- 非控股權益	(320)	(1,680)
Earning/(Loss) per share	每股盈利/(虧損)		
Basic and diluted (HK cents)	基本及攤薄(港仙)	0.43	(0.87)

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 未經審核簡明綜合權益變動表

For the three months ended 31 March 2023

截至2023年3月31日止三個月

		Attributable to owners of the Company 本公司擁有人應佔									
		Capital					Share		Non-		
		Share capital	Share premium	redemption reserve	Other reserve	Treasury shares	option reserve	Accumulated losses	Total	controlling interests	Total equity
		股本	股份溢價	贖回儲備	其他儲備	庫存股份	儲備	累計虧損	總計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
At 1 January 2022	於2022年1月1日	11,612	100,922	50	10,326	(148)	229	(101,038)	21,953	(2,201)	19,752
Loss and total comprehensive expense for the period	期內虧損及全面開支總額	-	-	-	-	-	-	(10,091)	(10,091)	(1,680)	(11,771)
Repurchase of shares	購回股份	(12)	(115)	-	-	127	-	-	-	-	-
Disposal/deemed disposal of partial equity interest in subsidiaries without loss of control	出售/視為出售於附屬公司之部分股權而並無失去控制權	-	-	-	-	-	-	6,060	6,060	(6,058)	2
At 31 March 2022	於2022年3月31日	11,600	100,807	50	10,326	(21)	229	(105,069)	17,922	(9,939)	7,983
At 1 January 2023	於2023年1月1日	11,598	100,774	64	10,326	-	610	(120,674)	2,698	(5,562)	(2,864)
Profit/(Loss) and total comprehensive income/(expense) for the period	期內溢利/(虧損)及全面收益/(開支)總額	-	-	-	-	-	-	4,988	4,988	(320)	4,668
At 31 March 2023	於2023年3月31日	11,598	100,774	64	10,326	-	610	(115,686)	7,686	(5,882)	1,804

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

### I. GENERAL

The Company was incorporated in the Cayman Islands and registered as an exempted company with limited liability under the Cayman Companies Law on 21 August 2015 and the Company's shares (the "Shares") were successfully listed on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") on 8 February 2018 (the "Listing Date"). Its immediate and ultimate holding company is Giant Mind International Limited ("Giant Mind"), a company incorporated in the British Virgin Islands ("BVI") and is controlled by Ms. Wong Pui Yain. The address of the Company's registered office and principal place of business are Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands and Office No.5 on 22nd Floor, Universal Trade Centre, No.3 Arbuthnot Road, Central, Hong Kong, respectively.

The principal activity of the Group is the operation of restaurants in Hong Kong.

### I. 一般資料

本公司於2015年8月21日根據開曼公司法在開曼群島註冊成立並登記為獲豁免有限公司，本公司股份（「股份」）於2018年2月8日（「上市日期」）在香港聯合交易所有限公司（「聯交所」）GEM成功上市。其直接及最終控股公司為一間於英屬處女群島（「英屬處女群島」）註冊成立並由黃佩茵女士控制的公司Giant Mind International Limited（「Giant Mind」）。本公司的註冊辦事處及主要營業地點的地址分別為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands及香港中環亞畢諾道3號環貿中心22樓5號室。

本集團的主要業務為在香港經營餐廳。

## NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

## 2. BASIS OF PRESENTATION AND PRESENTATION OF THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

The unaudited condensed consolidated financial information of the Group for the three months ended 31 March 2023 has been prepared in accordance with accounting policies, which conform with Hong Kong Financial Reporting Standards (“HKFRS”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), the disclosure requirements of the Hong Kong Companies Ordinance (Chapter 622 of the Laws of Hong Kong) and the applicable disclosure provisions of the GEM Listing Rules.

The unaudited condensed consolidated financial statements for the three months ended 31 March 2023 have not been audited by the Company’s independent auditor, but have been reviewed by the Company’s audit committee (the “Audit Committee”).

## 2. 未經審核簡明綜合財務報表的呈列基準及呈列

本集團截至2023年3月31日止三個月的未經審核簡明綜合財務資料乃根據符合香港會計師公會(「香港會計師公會」)所頒佈的香港財務報告準則(「香港財務報告準則」)的會計政策、香港法例第622章公司條例的披露要求及GEM上市規則的適用披露規定編製。

截至2023年3月31日止三個月的未經審核簡明綜合財務報表並未經本公司獨立核數師審核，惟已由本公司審核委員會(「審核委員會」)審閱。



**2. BASIS OF PRESENTATION AND PRESENTATION OF THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

The unaudited condensed consolidated financial statements have been prepared on the historical cost basis and is presented in Hong Kong Dollars (HK\$), which is also the functional currency of the Company. All values are rounded to the nearest thousands except when otherwise indicated.

For the purpose of preparing and presenting the financial information of the unaudited condensed consolidated financial statements, the Group has consistently adopted HKFRS issued by HKICPA which are effective for the Group's financial year beginning on 1 January 2023. The Group has not applied the new and revised HKFRS in advance that have been issued by HKICPA but are yet to be effective.

**2. 未經審核簡明綜合財務報表的呈列基準及呈列 (續)**

未經審核簡明綜合財務報表已按歷史成本基準編製，並以港元(「港元」，亦為本公司的功能貨幣)呈列。除另有指明者外，所有數值乃四捨五入至最接近的千位數。

就編製及呈列未經審核簡明綜合財務報表的財務資料而言，本集團已貫徹採納本集團於2023年1月1日開始的財政年度生效的香港會計師公會所頒佈的香港財務報告準則。本集團並無提前採納香港會計師公會已頒佈但尚未生效的新訂及經修訂香港財務報告準則。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

### 3. REVENUE AND SEGMENTAL INFORMATION 3. 收入及分部資料

#### (a) Revenue

Revenue represents the amounts received and receivable from restaurant operations including income from catering services (net of discount). The Group's revenue from external customers based on their nature are detailed below:

#### (a) 收入

收入指餐廳經營的已收及應收款項(包括餐飲服務收入(扣除折扣)。本集團基於客戶性質的來自外來客戶的收入詳述如下：

Three months ended 31 March

截至3月31日止三個月

		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Revenue recognised over time	時間段內確認的收入		
Catering services	餐飲服務		
– Fine dining	– 高端餐飲	44,637	26,320
– Mid-market dining	– 中端餐飲	5,519	3,055
– Specialty coffee	– 精品咖啡	–	2,025
– Casual dining	– 休閒餐飲	23,307	6,445
		73,463	37,845

### 3. REVENUE AND SEGMENTAL INFORMATION (CONTINUED)

#### (b) Segmental information

The Group's revenue is solely derived from the operation and management of restaurants in Hong Kong. For the purpose of resources allocation and performance assessment, the chief operating decision makers (being the executive directors of the Company) review the overall results and financial position of the Group as a whole, which are prepared based on the same accounting policies of the Group. Accordingly, the Group has only one single operating segment and no further analysis of this single segment is presented.

#### (c) Geographical information

The Group's operations were located in Hong Kong during the three months ended 31 March 2023 and 2022.

### 3. 收入及分部資料(續)

#### (b) 分部資料

本集團的收入僅來自在香港經營及管理餐廳。就資源分配及業績評估而言，主要經營決策者（即本公司的執行董事）審閱本集團按本集團相同會計政策編製的整體業績及財務狀況。因此，本集團僅有單一經營分部，故並無呈列此單一分部的進一步分析。

#### (c) 地區資料

截至2023年及2022年3月31日止三個月，本集團的營運位於香港。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

### 4. OTHER INCOME

### 4. 其他收入

Three months ended 31 March

截至3月31日止三個月

		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Interest income	利息收入	15	4
Restaurant consultancy service income	餐廳顧問服務收入	180	165
Membership income	會費收入	27	72
Food licence holders subsidy scheme	食物許可證持有人補貼計劃	–	1,400
Forfeited food and beverages credits	已沒收餐飲積分	192	–
Event organization fee	活動組織費	97	–
Others	其他	102	220
		613	1,861

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

### 5. PROFIT/(LOSS) BEFORE TAXATION 5. 除稅前溢利／(虧損)

Three months ended 31 March

截至3月31日止三個月

		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Profit/(Loss) before taxation has been arrived at after charging:	除稅前溢利／(虧損) 已扣除下列各項：		
Directors' remuneration	董事薪酬	551	339
Other staff costs:	其他員工成本：		
Salaries and other benefits	薪金及其他福利	23,669	18,374
Retirement benefits scheme contributions	退休福利計劃供款	939	832
Total staff costs	員工成本總額	25,159	19,545
Lease payments under operating leases in respect of land and buildings:	根據經營租賃就土地及樓宇的租賃付款：		
Short-term lease	短期租賃	251	251
Variable lease payment	可變租賃付款	3,785	135
		4,036	386

## NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

#### 6. INCOME TAX EXPENSE

Hong Kong profits tax has been provided for at the rate of 16.5% on the estimated assessable profit for the three months ended 31 March 2023 and 2022.

#### 6. 所得稅開支

截至2023年及2022年3月31日止三個月，香港利得稅乃按估計應課稅溢利的16.5%計提撥備。

Three months ended 31 March

截至3月31日止三個月

2023	2022
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

Hong Kong profits tax:	香港利得稅：		
Current tax	即期稅項	54	—

#### 7. DIVIDEND

No dividend was paid by the Company for the three months ended 31 March 2023 (three months ended 31 March 2022: Nil).

#### 7. 股息

本公司並無就截至2023年3月31日止三個月派付任何股息(截至2022年3月31日止三個月：無)。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months ended 31 March 2023

截至2023年3月31日止三個月

### 8. EARNING/(LOSS) PER SHARE

#### i) Basic

For the three months ended 31 March 2023, the basic earning/(loss) per Share is calculated based on (i) the profit/(loss) attributable to owners of the Company; and (ii) the weighted average number of ordinary shares in issue as disclosed below:

### 8. 每股盈利／（虧損）

#### i) 基本

截至2023年3月31日止三個月，每股基本盈利／（虧損）乃按下文所披露(i)本公司擁有人應佔溢利／（虧損）；及(ii)已發行普通股的加權平均數計算：

		Three months ended 31 March	
		截至3月31日止三個月	
		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Profit/(Loss) for the period attributable to owners of the Company (HK\$'000)	本公司擁有人應佔期內溢利／（虧損）（千港元）	4,988	(10,091)
Weighted average number of ordinary shares in issue (thousand Shares)	已發行普通股的加權平均數（千股）	1,159,780	1,160,101
Earning/(Loss) per Share (HK cents)	每股盈利／（虧損）（港仙）	0.43	(0.87)

#### ii) Diluted

No adjustment has been made in relation to the share options under the Share Option Scheme as the impact of the outstanding share options during the three months ended 31 March 2023 has an anti-dilutive effect on the basic earning/(loss) per share amount presented.

#### ii) 攤薄

由於截至2023年3月31日止三個月未行使購股權的影響對所呈列的每股基本盈利／（虧損）產生反攤薄效應，故並無就購股權計劃項下的購股權作出任何調整。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### BUSINESS REVIEW

The Group is a well-known Hong Kong hospitality group with award-winning restaurants. Currently, the brand portfolio of the Group consists of 10 brands, namely “Duddell’s”, “Louise”, “MONO”, “And ō”, “Estro”, “Agora”, “208 & Ramato”, “22 Ships”, “MakMak” and “Chachawan”, to provide customers with diversified options. During the period under review, the government loosened social distancing measures and opened borders for tourists to enter without quarantine. As a result, the Group’s business performance has drastically improved compared to the year before.

In terms of segment revenue, the revenue from fine dining catering services increased by approximately 69.6%, mainly due to “Duddell Central” increased by approximately HK\$10.0 million and “Agora” opening in April 2022. The revenue from mid-market dining and casual dining services increased by approximately 80.7% and 261.6% respectively. Such increases were mainly due to the relaxation of certain social distancing measures and immigration control policies at the end of 2022 and “Duddell’s Hong Kong Airport” has resumed operation since late November 2022 and recorded revenue of approximately HK\$14.6 million during the period. The revenue from specialty coffee decreased HK\$2.0 million was mainly due to the disposal of shares in Between HK in August 2022, upon which Between HK ceased to be a subsidiary of the Company.

#### 業務回顧

本集團是香港一家知名餐飲集團，餐廳屢獲獎項。本集團目前品牌組合總共有10個品牌，包括「都爹利會館」、「Louise」、「MONO」、「And ō」、「Estro」、「Agora」、「208 & Ramato」、「22 Ships」、「MakMak」及「Chachawan」，為顧客帶來多元化的選擇。於回顧期內，政府放寬社交距離措施及開放邊境使旅客入境而毋須隔離。因此，本集團業務表現較去年大幅改善。

就分部收入而言，高端餐飲服務收入增加約69.6%，主要由於「中環都爹利會館」收入增加約10.0百萬港元及「Agora」於2022年4年開業。中端餐飲及休閒餐飲服務收入分別增加約80.7%及261.6%。有關增加主要由於2022年底放寬部分社交距離措施及入境管制政策，以及「香港機場都爹利會館」自2022年11月底起恢復營運，並於期內錄得收入約14.6百萬港元。精品咖啡收入減少2.0百萬港元，主要由於於2022年8月出售Between HK股份，此後Between HK不再為本公司的附屬公司。



## MANAGEMENT DISCUSSION AND ANALYSIS 管理層討論及分析

Brand value is always the Group's absolute advantage. JIA Group has had a highly successful quarter, with numerous accolades and accomplishments to celebrate. Three of our restaurants have been ranked on this year's Asia's 50 Best Restaurants, with MONO ranking #41, Andō and Estro at #61 and #62, respectively. The three restaurants have also been honoured to be rated among the Tatler Dining 20 list, with MONO receiving "Restaurant of the Year" and "Best Service" awards. Andō, Mono, Estro, Agora and Duddell's have all been awarded South China Morning Post's 100 Top Tables award, a guide that features 100 of the best fine dining restaurants within Hong Kong and Macau. Mono has also championed the Sustainability Hero Award this year. The awards have demonstrated the Group's management team's excellent management capabilities and the brands' supreme value.

In addition, the reopening of Duddell's airport branch has been a success, with good business following the loosening of travel restrictions. March was a bustling month for JIA Group, with numerous events, especially due to Art Basel and its subsequent happenings.

品牌價值一直是本集團的絕對優勢。佳民集團於本季度取得相當滿意的成績，獲得多項榮譽及成就。今年，本集團三間餐廳名列「亞洲50大最佳餐廳」(Asia's 50 Best Restaurants)，其中「MONO」排名第41位、「Andō」排名第61位及「Estro」排名第62位。該三間餐廳同時位列「Tatler Dining 20間最佳餐廳」(Tatler Dining 20)榜單，其中「MONO」榮獲「年度最佳餐廳」及「最佳服務」大獎。「Andō」、「Mono」、「Estro」、「Agora」及「都爹利會館」均躋身南華早報「百大食府」(100 Top Tables)，該獎項選出香港及澳門100間最佳高端餐廳。此外，「Mono」於本年度更入選 Sustainability Hero Award。有關獎項反映本集團管理團隊的卓越管理實力，以及超卓的品牌價值。

此外，「都爹利會館」機場分店重新開業亦取得成功，在旅遊限制放寬後業務表現出色。佳民集團度過了充實的3月，期間舉辦了多項活動，當中最觸目的包括巴塞爾藝術展及其後續活動。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### OUTLOOK

The Group will make steady progress in accordance with its business plans and the actual operational conditions, so as to facilitate effective implementation of the business objectives of the Company and bring benefits from it.

The Board will also proactively seek potential business opportunities that will broaden the sources of income of the Group and enhance value to the shareholders of the Company.

#### FINANCIAL REVIEW

##### Revenue

For the three months ended 31 March 2023, the Group recorded a revenue of approximately HK\$73.5 million (2022: approximately HK\$37.8 million), representing an increase of approximately 94.1% as compared with the corresponding period of last year which was a result of the relaxation of certain social distancing measures and immigration control policies at the end of 2022 and "Duddell's Hong Kong Airport", one of the restaurants of the Group has resumed operations since late November 2022 and recorded revenue of approximately HK\$14.6 million during the period.

#### 展望

本集團將按照其業務規劃，並結合實際運營情況穩步推進業務發展，以有效落實本公司的各項業務目標並從中獲利。

董事會亦將積極尋求潛在商機，以擴大本集團的收入來源及為本公司股東增值。

#### 財務回顧

##### 收入

截至2023年3月31日止三個月，本集團錄得收入約73.5百萬港元(2022年：約37.8百萬港元)，較去年同期增加約94.1%，此乃由於2022年底放寬部分社交距離措施及入境管制政策，以及本集團其中一間餐廳「香港機場都爹利會館」自2022年11月底起恢復營運，並於期內錄得收入約14.6百萬港元。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Raw material and consumables used

Raw materials and consumables used by the Group, include, but are not limited to, vegetable, meat, seafood and frozen food etc. They are one of the major components of the Group's operating expenses which amounted to approximately HK\$19.3 million and HK\$10.9 million for the three months ended 31 March 2023 and 2022, respectively, representing approximately 26.3% and 28.7% of the Group's total revenue for the corresponding periods. Such decrease was mainly due to the cost margin of "Duddell's Hong Kong Airport" maintained steady around 22.0%, which is lower than the average compared to other outlets. The cost margin of "Duddell's Central" dropped from 34.8% to 26.5% for the period because of more events generated, the event revenue per customer is higher than the walk-in customer.

### Staff costs

Staff costs represent one of the major components of the Group's operating expenses, which primarily consist of Director's emoluments, salaries and allowance, retirement benefit scheme contributions and other benefits. Staff costs increased by approximately HK\$5.6 million from approximately HK\$19.5 million for the three months ended 31 March 2022 to approximately HK\$25.2 million for the three months ended 31 March 2023. The increase was mainly due to the relaxation of social distancing measures, no unpaid leave in the first quarter of 2023 and business resumed, the number of staff increased from 298 to 412. Furthermore, "Duddell's Hong Kong Airport" resumed operations in November 2022 and "Agora" opened in April 2022.

### 所用原材料及耗材

本集團所用原材料及耗材包括但不限於蔬菜、肉類、海鮮及冷凍食品等。此為本集團經營開支中的主要組成部分之一，於截至2023年及2022年3月31日止三個月分別約為19.3百萬港元及10.9百萬港元，佔本集團相應期間收入總額約26.3%及28.7%。此減少主要是由於「香港機場都爹利會館」的成本加成率維持穩定在約22.0%，低於其他門店的平均水平。期內，「中環都爹利會館」的成本加成率由34.8%下跌至26.5%，乃由於所舉辦的活動數目增加，每名客戶的活動收入高於無預約客戶。

### 員工成本

員工成本為本集團經營開支的主要組成部分之一，主要包括董事酬金、薪金及津貼、退休福利計劃供款及其他福利。員工成本自截至2022年3月31日止三個月的約19.5百萬港元增加約5.6百萬港元至截至2023年3月31日止三個月的約25.2百萬港元。此增加主要由於放寬社交距離措施、2023年第一季並無無薪假期及業務恢復、員工人數由298名增加至412名。此外，「香港機場都爹利會館」於2022年11月恢復營運，而「Agora」亦於2022年4月開業。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### Property rentals and related expenses

Apart from raw materials and consumables used and staff costs, property rentals also represent one of the major components of the Group's operating expenses. Property rentals and related expenses increased by approximately HK\$3.8 million from approximately HK\$2.0 million for the three months ended 31 March 2022 to HK\$5.8 million for the three months ended 31 March 2023. Such increase was mainly due to the property rentals expense of "Duddell's Hong Kong Airport" was turnover rent.

#### Profit/(Loss) attributable to owners of the Company

As a result of the foregoing, profit attributable to owners of the Company was approximately HK\$5.0 million for the three months ended 31 March 2023 representing an increase in profit of approximately HK\$15.1 million as compared with loss of approximately HK\$10.1 million for the three months ended 31 March 2022. Such increase in profit was mainly due to the increase in turnover and the improvement in cost margin.

#### 物業租金及相關開支

除所用原材料及耗材及員工成本外，物業租金亦為本集團經營開支的主要組成部分之一。物業租金及相關開支由截至2022年3月31日止三個月的約2.0百萬港元增加約3.8百萬港元至截至2023年3月31日止三個月的5.8百萬港元。此增加主要是由於「香港機場都爹利會館」的物業租金開支為營業額租金。

#### 本公司擁有人應佔溢利／（虧損）

由於上文所述，截至2023年3月31日止三個月本公司擁有人應佔溢利約為5.0百萬港元，較截至2022年3月31日止三個月的虧損約10.1百萬港元增加約15.1百萬港元溢利。溢利增加主要是由於營業額增加及成本加成率改善。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Disclosures under Rules 17.22 to 17.24 of the GEM Listing Rules

Certain bank loan facilities of the Group are subject to certain covenants on financial gearing and capital requirements as commonly required under lending arrangements with financial institutions. The Directors became aware that the Group has technically breached the loan covenant as the Group has failed to fulfill certain financial criteria in which the calculation is based on the Group's financial information. The Group has been communicating with the banks to resolve the breach of the aforesaid bank covenants in order to maintain the existing banking loan facilities. As of the approval date of these financial statements, the lenders have not made any demand for immediate loan repayment.

The Board is of the opinion after taking into account that the existing bank balances and cash, internally generated funds and available banking facilities, the Group has sufficient working capital from the date of this report.

There has been no change in the capital structure of the Group during the three months ended 31 March 2023.

As at the date of this report, save as disclosed above, there is no circumstance which would give rise to a disclosure obligation on the part of the Group under Rules 17.22 to 17.24 of the GEM Listing Rules.

### GEM上市規則第17.22至17.24條之披露

本集團的若干銀行貸款融資受限於財務比率及資本要求的履行契約，此等契約常見於向財務機構之借貸安排。董事獲悉由於本集團未能滿足若干財務標準（其乃按本集團的財務資料計算），本集團已於技術上違反貸款契約。本集團持續與銀行進行溝通，以解決為維持現有銀行貸款融資而違反上述銀行契約的情況。截至該等財務報表批准日期，放款人尚未作出即時償還貸款的任何要求。

經計及現有銀行結餘及現金、內部產生資金及可供動用銀行融資，董事會認為本集團自本報告日期起有足夠的營運資金。

本集團股本架構於截至2023年3月31日止三個月期間並無變動。

於本報告日期，除上文所披露者外，概無任何情況會導致本集團根據GEM上市規則第17.22至17.24條承擔披露責任。

## OTHER INFORMATION

### 其他資料

#### INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVE IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 31 March 2023, the interests and short positions of the Directors and the chief executive of the Company in the shares, underlying shares or debentures of the Company or 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")) as (i) 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 the Directors and chief executives of the Company were taken or deemed to have pursuant to Divisions 7 and 8 of Part VX of the SFO), (ii) recorded in the register required to be kept under section 352 of the SFO, or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

#### 董事及最高行政人員於本公司及其相聯法團的股份、相關股份及債權證的權益及淡倉

於2023年3月31日，董事及本公司最高行政人員於本公司或其相聯法團(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、相關股份或債權證中，擁有(i)根據證券及期貨條例第XV部第7及8分部已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第XV部第7及8分部被當作或視為由董事及本公司最高行政人員擁有的權益及淡倉)，(ii)記入根據證券及期貨條例第352條須備存的登記冊內的權益及淡倉，或(iii)根據GEM上市規則第5.46條至第5.67條所述的上市發行人董事進行交易的規定標準另行知會本公司及聯交所的權益及淡倉如下：

## OTHER INFORMATION 其他資料

### (i) Long positions in Shares and underlying Shares

### (i) 於股份及相關股份的好倉

Name of Directors 董事姓名	Capacity in which interested are held 持有權益的身份	Interests in shares 股份權益	Equity	Total interests 總權益	Approximate percentage of issued share capital of the Company as at 31 March 2023 (Note 1) 於2023年3月31日 佔本公司已發行股本 概約百分比(附註1)
			derivatives (share options) 股本衍生工具 (購股權)		
Wong Pui Yain (Note 2) 黃佩茵(附註2)	Interest of a controlled corporation 受控制法團權益	409,670,000 (L)		536,346,000 (L)	46.25%
	Beneficial Owner 實益擁有人	79,766,000 (L)	1,850,000 (L)		
	Interest of spouse 配偶權益	45,060,000 (L)			
Wan Suet Yee Cherry 溫雪儀	Beneficial Owner 實益擁有人		1,850,000 (L)	1,850,000 (L)	0.16%
Leung Yuk Lun, Ulric 梁玉麟	Beneficial Owner 實益擁有人		750,000 (L)	750,000 (L)	0.06%
Devin Nijanthan Chanmugan	Beneficial Owner 實益擁有人		750,000 (L)	750,000 (L)	0.06%
Wee Keng Hong Tony	Beneficial Owner 實益擁有人	1,000,000 (L)	750,000 (L)	1,750,000 (L)	0.15%

(L) denotes long position

字母(L)表示好倉

## OTHER INFORMATION

### 其他資料

#### Note

1. As at 31 March, 2023, the issued share capital of the Company is 1,159,780,000 shares.
2. 409,670,000 Shares were held by Giant Mind International Limited ("**Giant Mind**"), which was solely owned by Ms. Wong Pui Yain. Ms. Wong Pui Yain being spouse of Mr. Lo Yeung Kit, Alan, is deemed to be interested in 45,060,000 shares held by Mr. Lo Yeung Kit, Alan under the SFO.

#### 附註

1. 於2023年3月31日，本公司已發行股本為1,159,780,000股。
2. 409,670,000股股份由Giant Mind International Limited(「**Giant Mind**」)持有，而Giant Mind由黃佩茵女士獨自擁有。根據證券及期貨條例，黃佩茵女士，作為羅揚傑先生的配偶，被視為於羅揚傑先生所持有之45,060,000股股份中擁有權益。



## OTHER INFORMATION 其他資料

As at 31 March 2023, details of the share options granted to our Directors and/or their associates under the share option scheme of the Company adopted on 23 January 2018 are as follows:

於2023年3月31日，根據本公司於2018年1月23日採納的購股權計劃授予董事及／或其聯繫人士的購股權的詳情如下：

Category of Participant	Date of Grant	Exercise Period	Options to subscribe for shares 認購股份的購股權					Balance as at 31.3.2023	Approximate percentage of Issued capital of the
			Balance as at 1.1.2023	Granted during the period	Exercise Price HK\$	Exercised during the period	Cancelled/ Lapsed during the period		Company as at 31.3.2023
參與者類別	授出日期	行使期	於2023年1月1日的結餘	期內已授出	行使價港元	期內已行使	期內已註銷/失效	於2023年3月31日的結餘	於2023年3月31日佔本公司已發行股本概約百分比(附註1)
<b>Directors and their associates</b> (as defined in the GEM Listing Rules) 董事及其聯繫人士(定義見GEM上市規則)									
Wong Pui Yin 黃佩茵	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	850,000	–	0.13	–	–	850,000	0.07%
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	1,000,000	–	0.10	–	–	1,000,000	0.09%
								1,850,000	0.16%
Wan Suet Yee Cherry 溫雪儀	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	850,000	–	0.13	–	–	850,000	0.07%
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	1,000,000	–	0.10	–	–	1,000,000	0.09%
								1,850,000	0.16%

## OTHER INFORMATION

### 其他資料

Category of Participant	Date of Grant	Exercise Period	Options to subscribe for shares 認購股份的購股權					Balance as at 31.3.2023	Approximate percentage of Issued capital of the Company as at 31.3.2023 於2023年3月31日 佔本公司 已發行股本 概約百分比 (附註1)
			Balance as at 1.1.2023	Granted during the period	Exercise Price HK\$	Exercised during the period	Cancelled/ Lapsed during the period		
			於2023年 1月1日 的結餘	期內 已授出	行使價 港元	期內 已行使	期內 已註銷/ 失效		
Leung Yuk Lun Ulic 梁玉麟	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	350,000	–	0.13	–	–	350,000	0.03%
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	400,000	–	0.10	–	–	400,000	0.03%
								750,000	0.06%
Devin Nijanthan Chanmugam	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	350,000	–	0.13	–	–	350,000	0.03%
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	400,000	–	0.10	–	–	400,000	0.03%
								750,000	0.06%

## OTHER INFORMATION 其他資料

Category of Participant	Date of Grant	Exercise Period	Options to subscribe for shares 認購股份的購股權					Balance as at 31.3.2023	Approximate percentage of Issued capital of the Company as at 31.3.2023 於2023年3月31日 佔本公司 已發行股本 概約百分比 (附註1)
			Balance as at 1.1.2023	Granted during the period	Exercise Price HK\$	Exercised during the period	Cancelled/ Lapsed during the period		
			於2023年 1月1日 的結餘	期內 已授出	行使價 港元	期內 已行使	期內 已註銷/ 失效		
Wee Keng Hiong Tony	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	350,000	–	0.13	–	–	350,000	0.03%
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	400,000	–	0.10	–	–	400,000	0.03%
								750,000	0.06%
Lo Yeung Kit, Alan (Note 5) 羅揚傑 (附註5)	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	550,000	–	0.10	–	–	550,000	0.05%

## OTHER INFORMATION

### 其他資料

#### Notes

1. As at 31 March 2023, the issued share capital of the Company is 1,159,780,000 shares.
2. The option period of the options granted on 11 January 2021 shall be three years from the date of acceptance and the options shall be lapsed at the expiry of the option period.
3. The options shall be exercisable for a period of ten years commencing from the last date of acceptance for the grant of Options (i.e. 19 January, 2022) and ending on 18 January, 2032.
4. No share option had been exercised, cancelled and lapsed as at 31 March 2023.
5. Mr. Lo Yeung Kit, Alan is the consultant of the Company and spouse of Wong Pui Yin.
6. No fulfillment or vesting period condition were associated with share options.

#### 附註

1. 於2023年3月31日，本公司已發行股本為1,159,780,000股。
2. 於2021年1月11日授出的購股權之購股權期限由接納日期起計三年，並將於購股權期限屆滿時失效。
3. 購股權可於自授出購股權的截止接納日期(即2022年1月19日)起至2032年1月18日止十年期間行使。
4. 於2023年3月31日，概無購股權獲行使、註銷及失效。
5. 羅揚傑先生為本公司顧問及黃佩茵的配偶。
6. 概無與購股權相關的履行或歸屬期條件。

## OTHER INFORMATION 其他資料

The share options granted on 19 January 2022 have an exercise price of HK\$0.1 per share and an exercise period ranging from 19 January 2022 to 18 January 2032. The price of the Company's shares at the date of grant was HK\$0.089 per share. Details of the said grant of share options are set out in the Company's announcement dated 19 January 2022.

At the date of this report, the Company had 11,350,000 options outstanding under the share option scheme, which represented approximately 0.98% of the Company's issued shares as at the date of this report.

於2022年1月19日授出的購股權的行使價為每股0.1港元，行使期為2022年1月19日至2032年1月18日。本公司股份於授出日期之價格為每股0.089港元。上述購股權授出的詳情載於本公司日期為2022年1月19日的公告。

於本報告日期，本公司根據購股權計劃有11,350,000份尚未行使購股權，相當於於本報告日期本公司已發行股份約0.98%。

### (ii) Long positions in the shares and underlying shares in associated corporation of the Company

### (ii) 於本公司相聯法團股份及相關股份的好倉

Name of Director 董事姓名	Name of associated corporation 相聯法團名稱	Capacity 身份	Number of shares 股份數目	Percentage of shareholding 持股百分比
Ms. Wong Pui Yin 黃佩茵女士	Giant Mind <sup>(Note)</sup> Giant Mind <sup>(附註)</sup>	Beneficial owner 實益擁有人	1,000 <sup>(Note)</sup> 1,000 <sup>(附註)</sup>	100% 100%

Note: Giant Mind held 409,670,000 shares, representing approximately 35.32% shareholding in the issued share capital of the Company.

附註：Giant Mind持有409,670,000股股份，佔本公司已發行股本約35.32%股權。

## OTHER INFORMATION

### 其他資料

Save as disclosed above, as at 31 March 2023, none of the Directors or the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions which the Directors or the chief executive of the Company were taken or deemed to have pursuant to Divisions 7 and 8 of Part XV of the SFO); (ii) recorded in the register required to be kept under section 352 of the SFO or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules.

除上文所披露者外，於2023年3月31日，概無董事或本公司最高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(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例第XV部第7及8分部被當作或視為由董事或本公司最高行政人員擁有的權益及／或淡倉)；(ii)記入根據證券及期貨條例第352條須備存的登記冊內的權益或淡倉；或(iii)根據GEM上市規則第5.46至第5.67條所述的上市發行人董事進行交易的規定標準另行知會本公司及聯交所的權益或淡倉。

## OTHER INFORMATION 其他資料

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

As at 31 March 2023, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had or were deemed to have interests or short positions in Shares or underlying Shares which were recorded in the register required to be kept by the Company under section 336 of the SFO, or which would fall to be disclosed under the provision of Divisions 2 and 3 Part XV of the SFO:

### 主要股東及其他人士於股份 及相關股份的權益及淡倉

於2023年3月31日，就董事所知，以下人士(並非董事或本公司最高行政人員)於股份或相關股份中擁有或被視為擁有記錄於本公司根據證券及期貨條例第336條須備存的登記冊或根據證券及期貨條例第XV部第2及第3分部條文須予披露的權益或淡倉：

## OTHER INFORMATION

### 其他資料

#### (i) Long positions in Shares

#### (i) 於股份的好倉

Name of shareholder	Capacity/ Nature of interest	Number of Shares held/Interested (Note 1&2) 持有／擁有權益的 股份數目 (附註 1&2)	Approximately Percentage of shareholding as at 31 March 2023 於 2023 年 3 月 31 日的 概約持股百分比
股東姓名或名稱	身份／權益性質		
Giant Mind (Note 3)(附註3)	Beneficial interest 實益權益	409,670,000 (L)	35.32%
Mr. Lo Yeung Kit, Alan ("Mr. Lo") 羅揚傑先生(「羅先生」)	Beneficial interest 實益權益	45,060,000 (L)	46.25%
	Interest of spouse (Note 4) 配偶權益(附註4)	491,286,000 (L)	
Mr. Ko Kin Hang ("Mr. Ko") 高健行先生(「高先生」)	Beneficial Interest (Note 5) 實益權益(附註5)	64,990,000 (L)	5.57%



## OTHER INFORMATION 其他資料

### Notes:

1. As at 31 March 2023, the issued share capital of the Company is 1,159,780,000 shares.
2. L denotes long position.
3. Giant Mind is a controlled corporation owned as to 100% by Ms. Wong Pui Yin, the controlling shareholder of the Company and a Director.
4. Mr. Lo Yeung Kit, Alan was interested in a total of 536,346,000 Shares, of which his interest in (i) 44,510,000 Shares was held in his capacity as beneficial owner; (ii) 491,286,000 Shares relate to Shares held by his spouse, Ms. Wong Pui Yin, which he is deemed to be interested in under Part XV of the SFO; and (iii) 550,000 Shares relate to Shares which may be issued pursuant to options granted to him under the Share Option Scheme.
5. 64,999,000 Shares were owned by Mr. Ko in his personal capacity.

Save as disclosed above, as at 31 March 2023, the Directors have not been notified by any person who had interest or short positions in the shares or underlying shares were recorded in the register required to be kept under section 336 of the SFO, or which fall to be disclosed under the provision of Divisions 2 and 3 of Part XV of the SFO.

### 附註：

1. 於2023年3月31日，本公司已發行股本為1,159,780,000股。
2. 字母L表示好倉。
3. Giant Mind為一間由本公司的控股股東及董事黃佩茵女士擁有100%的受控制法團。
4. 羅揚傑先生於合共536,346,000股股份中擁有權益，其中彼(i)於44,510,000股股份中擁有的權益乃以其作為實益擁有人的身份持有；(ii)於491,286,000股股份中擁有的權益涉及其配偶黃佩茵女士持有的股份，而根據證券及期貨條例第XV部，其被視為於該等股份中擁有權益；及(iii)於550,000股股份中擁有的權益涉及因其根據購股權計劃獲授的購股權而可能發行的股份。
5. 64,999,000股股份由高先生以個人身份擁有。

除上文所披露者外，於2023年3月31日，概無任何人士已經知會董事彼於股份或相關股份擁有記入根據證券及期貨條例第336條須備存的登記冊內或根據證券及期貨條例第XV部第2及3分部條文須予披露的權益或淡倉。

## OTHER INFORMATION

### 其他資料

#### CORPORATE GOVERNANCE

The Company is firmly committed to maintaining and ensuring a high level of corporate governance standards and will review and improve the corporate governance practices and standards constantly. Except for the deviation from code provision C.2.1 of the CG Code (as defined below), the Company has complied with the code provisions set out in the CG Code (as defined below) contained in Appendix 15 to the GEM Listing Rules (the “CG Code”) during the period under review. Code provision C.2.1 of the CG Code stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. Ms. Wong Pui Yain is both the chairperson of the Board and the chief executive officer of the Company. In view of Ms. Wong’s role in day-to-day operations and management of the Group since 2010, the Board believes that it is in the best interest of the Group to have Ms. Wong taking up both roles for effective management and business development. Therefore, the Directors consider that the deviation from the code provision C.2.1 of the CG Code is appropriate in such circumstance and the Board is of the view that this management structure is effective for the Group’s operations and sufficient checks and balances are in place. The Board will continue to review and consider splitting the roles of the chairperson and the chief executive officer at a time when it is appropriate and suitable by taking into account the circumstance of the Group as a whole.

#### 企業管治

本公司堅定致力維持及確保高水平的企業管治標準，並會不斷檢討及改善企業管治常規及標準。除偏離企業管治守則(定義見下文)第C.2.1條守則條文外，本公司於回顧期間已遵守GEM上市規則附錄十五所載企業管治守則(定義見下文)(「**企業管治守則**」)所載守則條文。企業管治守則第C.2.1條守則條文規定主席與行政總裁的角色應有區分，並不應由一人同時兼任。黃佩茵女士為本公司董事會主席兼行政總裁。鑒於黃女士自2010年起於本集團日常營運及管理方面的角色，董事會相信黃女士同時兼任兩個角色有利於實現有效的管理及業務發展，符合本集團的最佳利益。因此，董事認為，在此情況下偏離企業管治守則第C.2.1條守則條文乃屬適當，且董事會認為，此管理架構對本集團的營運及充分的制衡乃屬有效。董事會將繼續檢討，並考慮在顧及本集團的整體情況後於適當及合適時分開主席與行政總裁的職務。

## OTHER INFORMATION 其他資料

### AUDIT COMMITTEE

The Company has established an audit committee on 23 January 2018 (the “**Audit Committee**”) with written terms of reference in compliance with Rules 5.28 to 5.29 of the GEM Listing Rules. The primary duties of the Audit Committee are to review the Company’s draft annual, interim and quarterly financial reports and accounts and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing and supervising the financial reporting process and internal control procedures of the Group. The Audit Committee currently comprises three independent non-executive Directors, namely Mr. Leung Yuk Lun Ulric (Chairperson), Mr. Devin Nijanthan Chanmugam and Mr. Wee Keng Hiong Tony.

The Audit Committee has reviewed this report and the unaudited condensed consolidated results of the Group for the three months ended 31 March 2023 and the effectiveness of internal controls of the Group.

### 審核委員會

本公司已遵照GEM上市規則第5.28至第5.29條於2018年1月23日成立審核委員會(「**審核委員會**」)，並訂有書面職權範圍。審核委員會的主要職責為審閱本公司的年度、中期及季度財務報告草擬本及賬目，並就此向董事會提供建議及意見。審核委員會亦負責審查及監督本集團的財務申報過程及內部監控程序。審核委員會目前由三名獨立非執行董事(即梁玉麟先生(主席)、Devin Nijanthan Chanmugam先生及Wee Keng Hiong Tony先生)組成。

審核委員會已審閱本報告及本集團截至2023年3月31日止三個月的未經審核簡明綜合業績及本集團內部監控的有效性。

## OTHER INFORMATION

### 其他資料

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

The Directors confirm that during the period under review, there has been no purchase, sale or redemption of the Company's listed securities.

#### DIRECTORS' AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

During the three months ended 31 March 2023, the Directors are not aware of any business and interest of the Directors or the controlling shareholders of the Company or any of their respective close associates (as defined in the GEM Listing Rules) that competes or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group during the period under review.

#### 購買、出售或贖回本公司上市證券

董事確認，於回顧期間，概無購買、出售或贖回本公司的上市證券。

#### 董事及控股股東於競爭業務中的權益

截至2023年3月31日止三個月，董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人(定義見GEM上市規則)於回顧期間擁有任何對本集團業務構成或可能構成競爭的業務及權益，亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

## DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding directors' securities transactions on terms no less exacting than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiries of all Directors, the Company confirms that all of the Directors complied with such required standard of dealings and its code of conduct regarding directors' securities transactions during the period under review.

## CHANGE OF DIRECTORS' INFORMATION

Upon specific enquiry by the Company and following confirmations from the Directors, save as disclosed hereunder, there is no change in the information of the Directors required to be disclosed pursuant to GEM Listing Rules since the Company's last published annual report. The change of Directors' information is set out below:

1. The remuneration of Ms. Wong Pui Yain and Ms. Wan Suet Yee Cherry changed to HK\$75,000 per month with effect from 1 April 2023.

## 董事的證券交易

本公司已按不較GEM上市規則第5.48至第5.67條所載交易規定標準寬鬆的條款採納董事進行證券交易的操作守則。本公司亦已向全體董事作出具體查詢，確認全體董事於回顧期間已遵守上述交易規定標準及有關董事進行證券交易的操作守則。

## 董事資料變更

經本公司作出具體查詢後及據董事作出以下確認，除下文所披露者外，自本公司最近刊發的年報以來，概無董事資料變更須根據GEM上市規則的規定予以披露。董事資料變更載列如下：

1. 黃佩茵女士及溫雪儀女士的薪酬變更為每月75,000港元，自2023年4月1日起生效。

## OTHER INFORMATION

### 其他資料

#### EVENTS AFTER THE REPORTING PERIOD

As from 31 March 2023 to the date of this report, the Board is not aware of other signification events occurred that require disclosure.

By order of the Board  
Jia Group Holdings Limited  
**Wong Pui Yain**  
*Chairperson*

Hong Kong, 15 May 2023

*As at the date of hereof, the Board comprises Ms. Wong Pui Yain and Ms. Wan Suet Yee Cherry as executive Directors; Mr. Leung Yuk Lun Ulric, Mr. Devin Nijanthan Chanmugam and Mr. Wee Keng Hiong Tony as independent non-executive Directors.*

#### 報告期後事項

自2023年3月31日起至本報告日期，董事會並不知悉已發生須予披露的其他重大事件。

承董事會命  
佳民集團有限公司  
**黃佩茵**  
主席

香港，2023年5月15日

*於本報告日期，董事會包括執行董事黃佩茵女士及溫雪儀女士；及獨立非執行董事梁玉麟先生、Devin Nijanthan Chanmugam先生及Wee Keng Hiong Tony先生。*

**JIA**

**JIA GROUP HOLDINGS LIMITED**

佳民集團有限公司