

香港交易及結算所有限公司及香港聯合交易所有限公司對本公告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本公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。

**ORIENT SECURITIES INTERNATIONAL HOLDINGS LIMITED**  
**東方滙財證券國際控股有限公司\***

(於開曼群島註冊成立之有限公司)  
(股份代號：8001)

**截至二零二三年六月三十日止三個月之  
第一季度業績公告**

東方滙財證券國際控股有限公司(「本公司」，連同其附屬公司統稱「本集團」)董事(「董事」)會(「董事會」)欣然宣佈本集團截至二零二三年六月三十日止三個月之未經審核簡明綜合業績。本公告載列本集團截至二零二三年六月三十日止三個月的第一季度報告(「二零二三年第一季度報告」)全文，其內容乃根據香港聯合交易所有限公司(「聯交所」)GEM證券上市規則的相關披露規定而編製。二零二三年第一季度報告將刊載於本公司網站([www.orientsec.com.hk](http://www.orientsec.com.hk))及聯交所網站([www.hkexnews.hk](http://www.hkexnews.hk))，並將於適當時候寄發予本公司股東。

承董事會命  
東方滙財證券國際控股有限公司  
執行董事  
李雅貞

香港，二零二三年八月七日

於本公告日期，董事會包括(i)執行董事蕭恕明先生、李雅貞女士、孫天欣女士及鍾家豪先生；及(ii)獨立非執行董事蕭健偉先生、陳敏儀女士及陸萱凌女士。

本公告之資料乃遵照GEM證券上市規則而刊載，旨在提供有關本公司之資料。各董事願就本公告之資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所深知及確信，本公告所載資料在各重要方面均屬準確及完備，沒有誤導或欺詐成份，且並無遺漏任何其他事項，足以令致本公告或其  
所載任何陳述產生誤導。

\* 僅供識別

本公告將自刊發日期起計至少一連七日刊載於聯交所網站[www.hkexnews.hk](http://www.hkexnews.hk)之「最新上市公司公告」一頁內及刊登於本公司網站[www.orientsec.com.hk](http://www.orientsec.com.hk)內。

## CHARACTERISTICS OF THE GEM (“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 howsoever arising from or in reliance upon the whole or any part of the contents of this report.*

*This report, for which the directors (the “Directors”) of Orient Securities International Holdings 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.*

## 香港聯合交易所有限公司(「聯交所」) GEM (「GEM」) 之特色

GEM 之定位乃為相比起其他在聯交所上市之公司帶有較高投資風險之中小型公司提供一個上市之市場。有意投資者應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。GEM 之較高風險及其他特色意味著 GEM 較適合專業及其他資深投資者。

由於 GEM 上市公司普遍為中小型公司，在 GEM 買賣之證券可能會較於聯交所主板買賣之證券承受較大之市場波動風險，同時無法保證在 GEM 買賣之證券會有高流通量之市場。

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

本報告包括的資料乃遵照 GEM 證券上市規則(「GEM 上市規則」)的規定而提供有關東方匯財證券國際控股有限公司(「本公司」)的資料。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，就彼等所深知及確信，本報告所載的資料在各重大方面均屬準確完整，且無誤導或欺騙成份，及本報告並無遺漏其他事實致使本報告所載任何陳述或本報告產生誤導。

# Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收入表

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

The board of Directors (the “Board”) hereby announces the unaudited condensed consolidated financial statements (the “First Quarterly Financial Statements”) of the Company and its subsidiaries (collectively the “Group”) for the three months period ended 30 June 2023 (the “Reporting Period”) together with the comparative unaudited figures for the corresponding period in 2022 (the “Corresponding Period” or “2022”), as follows:

董事會(「董事會」)謹此宣佈本公司及其附屬公司(統稱「本集團」)截至二零二三年六月三十日止三個月期間(「報告期」)之未經審核簡明綜合財務報表(「第一季度財務報表」), 連同二零二二年同期(「相應期間」或「二零二二年」)之未經審核比較數字如下:

|   |                                     | Three months ended 30 June<br>截至六月三十日止三個月                 |   |
|---|-------------------------------------|---|---|
|   |                                     | 2023<br>二零二三年<br>HK\$'000<br>千港元<br>(unaudited)<br>(未經審核) | 2022<br>二零二二年<br>HK\$'000<br>千港元<br>(unaudited)<br>(未經審核) |
|   |                                     | Note<br>附註  |   |
| <b>Revenue</b>  | <b>收益</b>                           | 4   | <b>5,242</b>  |
| Other income  | 其他收入                                |   | 10,003  |
|   |                                     |   | <b>35</b>   |
| Employee costs  | 僱員成本                                |   | (1,768)   |
| Administrative expenses   | 行政費用                                |   | (3,490)   |
| Other operating expenses  | 其他營運開支                              |   | (1,642)   |
| Finance costs   | 財務費用                                |   | (2,000)   |
|   |                                     |   | <b>(8)</b>  |
| <b>(Loss)/profit before income tax</b>  | <b>除所得稅前(虧損)/溢利</b>                 |   | <b>(141)</b>  |
| Income tax expense  | 所得稅開支                               | 5   | 4,124   |
|   |                                     |   | <b>-</b>  |
| <b>(Loss)/profit and total comprehensive (expense)/income for the period attributable to:</b> | <b>以下各項應佔期間(虧損)/溢利及全面(開支)/收入總額:</b> |   | <b>(1,277)</b>  |
| - Owners of the Company   | - 本公司擁有人                            |   | 2,847   |
| - Non-controlling interests   | - 非控股權益                             |   | -   |
|   |                                     |   | <b>(14)</b>   |
|   |                                     |   | <b>(141)</b>  |
|   |                                     |   | 2,847   |
|   |                                     |   | (Restated)<br>(經重列)                                       |
| <b>(Loss)/earnings per share attributable to owners of the Company for the period</b>         | <b>本公司擁有人應佔期間每股(虧損)/盈利</b>          |   |   |
| - Basic   | - 基本                                | 7   | <b>(0.10) HK cents 港仙</b>                                 |
| - Diluted   | - 攤薄                                |   | 3.05 HK cents 港仙  |
|   |                                     |   | <b>(0.10) HK cents 港仙</b>                                 |
|   |                                     |   | 2.95 HK cents 港仙  |

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

For the three months period ended 30 June 2023

截至二零二三年六月三十日止三個月期間

|  |             | Equity attributable to owners of the Company |               |                |                      |                  |          |                           |              |
|--|-------------|--|---------------|----------------|----------------------|------------------|----------|---------------------------|--------------|
|  |             | 本公司擁有人應佔權益                                   |               |                |                      |                  |          |                           |              |
|  |             | Share capital                                | Share premium | Merger reserve | Share option reserve | Retained profits | Total    | Non-controlling interests | Total equity |
|  |             | 股本   | 股份溢價          | 合併儲備           | 購股權儲備                | 保留溢利             | 總計       | 非控股權益                     | 總權益          |
|  |             | 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          |
| <b>At 1 April 2023</b>                               | 於二零二三年四月一日  |  |               |                |                      |                  |          |                           |              |
| <b>(audited)</b>                                     | (經審核)       | 6,221  | 146,979       | 8              | 1,500                | 81,097           | 235,805  | -                         | 235,805      |
| Loss and total comprehensive expenses for the period | 期間虧損及全面開支總額 | -  | -             | -              | -                    | (127)            | (127)    | (14)                      | (141)        |
| Newly incorporated non-controlling interests         | 新註冊成立的非控股權益 | -  | -             | -              | -                    | -                | -        | 2                         | 2            |
| <b>At 30 June 2023</b>                               | 於二零二三年六月三十日 |  |               |                |                      |                  |          |                           |              |
| <b>(unaudited)</b>                                   | (未經審核)      | 6,221  | 146,979       | 8              | 1,500                | 80,970           | 235,678  | (12)                      | 235,666      |

For the three months period ended 30 June 2022

截至二零二二年六月三十日止三個月期間

|  |             | Equity attributable to owners of the Company |               |                |                      |                  |          |  |
|--|-------------|--|---------------|----------------|----------------------|------------------|----------|--|
|  |             | 本公司擁有人應佔權益                                   |               |                |                      |                  |          |  |
|  |             | Share capital                                | Share premium | Merger reserve | Share option reserve | Retained profits | Total    |  |
|  |             | 股本   | 股份溢價          | 合併儲備           | 購股權儲備                | 保留溢利             | 總計       |  |
|  |             | 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      |  |
| <b>At 1 April 2022</b>                               | 於二零二二年四月一日  |  |               |                |                      |                  |          |  |
| <b>(unaudited)</b>                                   | (未經審核)      | 4,320  | 138,016       | 8              | -                    | 211,790          | 354,134  |  |
| Profit and total comprehensive income for the period | 期間溢利及全面收入總額 | -  | -             | -              | -                    | 2,847            | 2,847    |  |
| Issue of shares                                      | 發行股份        | 864  | 5,748         | -              | -                    | -                | 6,612    |  |
| Recognition of share option expenses                 | 確認購股權開支     | -  | -             | -              | 1,987                | -                | 1,987    |  |
| <b>At 30 June 2022</b>                               | 於二零二二年六月三十日 |  |               |                |                      |                  |          |  |
| <b>(unaudited)</b>                                   | (未經審核)      | 5,184  | 143,764       | 8              | 1,987                | 214,637          | 365,580  |  |

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 1. GENERAL

Orient Securities International Holdings Limited (the “**Company**”) was incorporated and registered as an exempted company with limited liability on 5 January 2009 under the Companies Law of the Cayman Islands and acts as an investment holding company. The shares of the Company (the “**Share(s)**”) have been listed on the GEM (“**GEM**”) of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) on 15 January 2014. The address of its registered office and principal place of business of the Company are Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands and 8th Floor, Hip Shing Hong Centre, 55 Des Voeux Road Central, Central, Hong Kong, respectively.

The Company is an investment holding company. The Company and its subsidiaries (collectively referred as the “**Group**”) are principally engaged in the provision of:

- brokerage services
- underwriting and placing services
- securities, initial public offering financing services
- money lending services

There were no significant changes in operations during the Reporting Period.

### 1. 一般資料

東方滙財證券國際控股有限公司(「**本公司**」)於二零零九年一月五日根據開曼群島公司法註冊成立為獲豁免有限公司，並作為投資控股公司運作。本公司股份(「**股份**」)於二零一四年一月十五日在香港聯合交易所有限公司(「**聯交所**」)GEM(「**GEM**」)上市。本公司註冊辦事處及主要營業地點之地址分別為Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands及香港中環德輔道中55號協成行中心8樓。

本公司為一間投資控股公司。本公司與其附屬公司(統稱「**本集團**」)主要從事提供：

- 經紀服務
- 包銷及配售服務
- 證券及首次公開發售融資服務
- 放貸服務

報告期內營運並無任何重大變動。

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

## 2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

The First Quarterly Financial Statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“**HKFRSs**”), which collective term includes all applicable individual HKFRSs, Hong Kong Accounting Standards (“**HKASs**”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) and accounting principles generally accepted in Hong Kong. The First Quarterly Financial Statements also comply with the applicable disclosure provisions of the Rules Governing the Listing of Securities on the GEM of the Stock Exchange (the “**GEM Listing Rules**”).

The First Quarterly Financial Statements should be read in conjunction with the annual audited consolidated financial statements of the Group for the fifteen months ended 31 March 2023 (the “**Annual Audited Financial Statements**”) which have been prepared in accordance with HKFRSs.

The First Quarterly Financial Statements have been prepared on the historical costs basis and presented in Hong Kong dollars (“**HK\$**”), which is the same as the functional currency of the Company and all values are rounded to the nearest thousand (HK\$’000) except otherwise indicated.

The significant accounting policies that have been used in the preparation of the First Quarterly Financial Statements are consistent with those followed in the preparation of the Annual Audited Financial Statements.

The Group has adopted and applied the new standards, amendments to standards and interpretations that have been issued and effective for the accounting periods beginning on 1 April 2023. The adoption of these new standards, amendments to standards and interpretations has no material impact on the Group’s results and financial position.

At the date of authorisation of the First Quarterly Financial Statements, the Group has not early adopted those new standards, amendments to standards and interpretations which have been issued by the HKICPA but are not yet effective.

## 2. 編製基準及主要會計政策

第一季度財務報表乃按照香港會計師公會（「**香港會計師公會**」）頒佈之所有適用香港財務報告準則（「**香港財務報告準則**」），此統稱包括所有適用個別香港財務報告準則、香港會計準則（「**香港會計準則**」）及詮釋）及香港公認會計原則編製。第一季度財務報表亦符合聯交所GEM證券上市規則（「**GEM上市規則**」）之適用披露規定。

第一季度財務報表應與本集團截至二零二三年三月三十一日止十五個月根據香港財務報告準則編製的年度經審核綜合財務報表（「**年度經審核財務報表**」）一併閱讀。

第一季度財務報表乃按歷史成本基準編製並以港元（「**港元**」）呈列，港元亦為本公司之功能貨幣。除另有指明外，所有數值均四捨五入至最接近千位數（千港元）。

編製第一季度財務報表所採用之主要會計政策與編製年度經審核財務報表所遵循者一致。

本集團已採納及應用於二零二三年四月一日開始的會計期間已頒佈及生效的新訂準則、經修訂準則及詮釋。採納該等新訂準則、經修訂準則及詮釋對本集團業績及財務狀況並無重大影響。

於第一季度財務報表獲授權當日，本集團並無提早採納香港會計師公會已頒佈但尚未生效之該等新訂準則、經修訂準則及詮釋。

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 3. SEGMENT REPORTING

The Group manages its businesses by business lines. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management, being the chief operating decision maker, for the purposes of resource allocation and performance assessment, the Group has presented the following five reportable segments. No operating segments have been aggregated to form any of the following reportable segments.

|                          |   |  |
|--------------------------|---|--|
| Brokerage                | – | Provision of brokerage services  |
| Underwriting and placing | – | Provision of underwriting and placing services                         |
| Margin financing         | – | Provision of securities and initial public offering financing services |
| Money lending            | – | Provision of money lending services                                    |
| Asset management         | – | Provision of asset management services                                 |

For the purposes of assessing segment performance and allocating resources between segments, the Group's most senior executive management monitors the revenue and results attributable to each reportable segment on the following bases:

Revenue and expenses are allocated to the reportable segments with reference to revenue generated by those segments and the expenses incurred by those segments or which otherwise arise from the depreciation and amortisation of assets attributable to those segments.

The accounting policies of the operating segments are the same as the Group's accounting policies. Segment profit/(loss) represents the profit earned and loss incurred by each segment without allocation of interest income on bank deposits, sundry income and income tax expense.

### 3. 分類報告

本集團按業務類別管理業務。本集團已呈列下列五個可申報分類，其劃分方式與向本集團之最高行政管理人員（即主要經營決策者）內部匯報資料以作資源分配及評估表現之方式一致。並無合併經營分類以組成下列任何可申報分類。

|       |   |                 |
|-------|---|-----------------|
| 經紀    | – | 提供經紀服務          |
| 包銷及配售 | – | 提供包銷及配售服務       |
| 孖展融資  | – | 提供證券及首次公開發售融資服務 |
| 放貸    | – | 提供放貸服務          |
| 資產管理  | – | 提供資產管理服務        |

就評估分類表現及各分類間之資源分配而言，本集團最高行政管理人員按下列基準監控各個可申報分類之收益及業績：

收益及開支參考有關分類產生之收益及開支，或有關分類應佔資產折舊及攤銷所產生之收益及開支分配至可申報分類。

經營分類之會計政策與本集團之會計政策一致。分類溢利／（虧損）代表各分類錄得之溢利及產生之虧損，惟不計及銀行存款之利息收入、雜項收入及所得稅開支之分配。



# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 3. SEGMENT REPORTING (Continued)

#### (a) Segment revenue and results

The segment revenue and results for the three months period ended 30 June 2023 are as follows:

|  |                    | Underwriting<br>Brokerage | and placing<br>經紀 | Margin<br>financing<br>孖展融資 | Money<br>lending<br>放貸 | Asset<br>management<br>資產管理 | Total<br>總計 |
|--|--------------------|---------------------------|-------------------|-----------------------------|------------------------|-----------------------------|-------------|
|  |                    | 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         |
|  |                    | (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)      |
| Reportable segment revenue from external clients | 來自外部客戶之<br>可申報分類收益 | 95                        | -                 | 479                         | 4,502                  | 166                         | 5,242       |
| Reportable segment (loss)/profit                 | 可申報分類(虧損)/溢利       | (475)                     | (25)              | (1,882)                     | 2,075                  | 166                         | (141)       |

The segment revenue and results for the three months period ended 30 June 2022 are as follows:

|  |                    | Underwriting<br>Brokerage | and placing<br>經紀 | Margin<br>financing<br>孖展融資 | Money<br>lending<br>放貸 | Total<br>總計 |
|--|--------------------|---------------------------|-------------------|-----------------------------|------------------------|-------------|
|  |                    | 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         |
|  |                    | (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)      |
| Reportable segment revenue from external clients | 來自外部客戶之<br>可申報分類收益 | 199                       | 214               | 1,265                       | 8,325                  | 10,003      |
| Reportable segment (loss)/profit                 | 可申報分類(虧損)/溢利       | (91)                      | (177)             | (647)                       | 5,039                  | 4,124       |

### 3. 分類報告(續)

#### (a) 分類收益及業績

截至二零二三年六月三十日止三個月期間分類收益及業績如下：

截至二零二二年六月三十日止三個月期間分類收益及業績如下：

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 3. SEGMENT REPORTING (Continued)

#### (b) Information about geographical areas

All activities of the Group are carried out in Hong Kong and all its revenue for the three months period ended 30 June 2023 and 2022 are derived from Hong Kong. Accordingly, no analysis of geographical information is presented.

#### (c) Information on major customers

The Group has a wide customer base and no single customer contributed more than 10% of the Group's revenue for the three months period ended 30 June 2023 and 2022.

### 4. REVENUE

The Group's revenue represents:

|   |                   |              |               |
|---|-------------------|--------------|---------------|
| Commission income from brokerage services             | 經紀服務佣金收入          | 95           | 199           |
| Underwriting and placement income                     | 包銷及配售收入           | -            | 214           |
| Interest income from margin financing services        | 孖展融資服務之利息收入       | 479          | 1,265         |
| Interest income from money lending services<br>(Note) | 放貸服務之利息收入<br>(附註) | 4,502        | 8,325         |
| Income from asset management services                 | 資產管理服務之收入         | 166          | -             |
|   |                   | <b>5,242</b> | <b>10,003</b> |

Note: Based on the credit risk assessment of the Group's loan portfolio which had been changed from Stage 2 to Stage 3 in accordance with the applicable financial reporting standards, the interest income from money lending services for the three months ended 30 June 2023 was recognised and calculated based on the net carrying amount (that is, the gross carrying amount less the expected credit loss allowance). Comparatively, the interest income from money lending services for the corresponding period in 2022 was recognised and calculated based on the loan's gross carrying amount (that is, without deduction for the expected credit loss allowance).

### 3. 分類報告(續)

#### (b) 地區資料

本集團之所有業務均在香港進行，而本集團於截至二零二三年及二零二二年六月三十日止三個月期間之所有收益亦源自香港。因此，並無呈列地區資料分析。

#### (c) 主要客戶資料

本集團擁有廣泛之客戶基礎，於截至二零二三年及二零二二年六月三十日止三個月期間並無單一客戶佔本集團收益超過10%。

### 4. 收益

本集團之收益指：

#### For the three months ended 30 June

截至六月三十日止三個月

| 2023        | 2022        |
|-------------|-------------|
| 二零二三年       | 二零二二年       |
| HK\$'000    | HK\$'000    |
| 千港元         | 千港元         |
| (unaudited) | (unaudited) |
| (未經審核)      | (未經審核)      |

附註：基於對本集團貸款組合的信貨風險評估(已根據適用財務報告準則由第二階段更改為第三階段)，截至二零二三年六月三十日止三個月的放貸服務之利息收入已按賬面淨值(即賬面總值減預期信貸虧損撥備)確認及計算。相比之下，二零二二年同期的放貸服務之利息收入乃按貸款的賬面總值(即並未扣除預期信貸虧損撥備)確認及計算。

## Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

## 5. OTHER INCOME

## 5. 其他收入

|                                 |             | For the three months ended 30 June |             |
|---------------------------------|-------------|------------------------------------|-------------|
|                                 |             | 截至六月三十日止三個月                        |             |
|                                 |             | 2023                               | 2022        |
|                                 |             | 二零二三年                              | 二零二二年       |
|                                 |             | HK\$'000                           | HK\$'000    |
|                                 |             | 千港元                                | 千港元         |
|                                 |             | (unaudited)                        | (unaudited) |
|                                 |             | (未經審核)                             | (未經審核)      |
| Interest income from a director | 來自一名董事之利息收入 | 17                                 | –           |
| Sundry income                   | 雜項收入        | 18                                 | 1           |
|                                 |             | <b>35</b>                          | <b>1</b>    |

## 6. (LOSS)/PROFIT BEFORE INCOME TAX

## 6. 除所得稅前(虧損)/溢利

|  |                            | For the three months ended 30 June |             |
|--|----------------------------|------------------------------------|-------------|
|  |                            | 截至六月三十日止三個月                        |             |
|  |                            | 2023                               | 2022        |
|  |                            | 二零二三年                              | 二零二二年       |
|  |                            | HK\$'000                           | HK\$'000    |
|  |                            | 千港元                                | 千港元         |
|  |                            | (unaudited)                        | (unaudited) |
|  |                            | (未經審核)                             | (未經審核)      |
| (Loss)/profit before income tax is arrived at after charging:                                  | 除所得稅前(虧損)/溢利已扣除：           |                                    |             |
| Staff costs and Directors' emoluments including commission paid to staff and other staff costs | 員工成本及董事酬金(包括已付員工佣金及其他員工成本) | 1,768                              | 3,490       |
| Depreciation on property, plant and equipment  | 物業、機器及設備折舊                 | 66                                 | –           |
| Operating lease charges and depreciation of right-of-use assets in respect of office premises  | 辦公室物業之經營租約支出及使用權資產折舊       | 180                                | 787         |

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 7. INCOME TAX EXPENSES

### 7. 所得稅開支

**For the three months ended 30 June**  
截至六月三十日止三個月

| <b>2023</b>        | <b>2022</b>        |
|--------------------|--------------------|
| 二零二三年              | 二零二二年              |
| <b>HK\$'000</b>    | <b>HK\$'000</b>    |
| 千港元                | 千港元                |
| <b>(unaudited)</b> | <b>(unaudited)</b> |
| <b>(未經審核)</b>      | <b>(未經審核)</b>      |

|   |                  |   |       |
|---|------------------|---|-------|
| Current tax – Hong Kong Profits Tax<br>for the period | 即期稅項－期內<br>香港利得稅 | — | 1,277 |
|   |                  | — | 1,277 |

Hong Kong profits tax has been provided at rate of 16.5% (2022: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for one subsidiary of the Group which is qualifying entity under two-tiered profits tax rates regime effective from the year of assessment 2018/19. The first HK\$2,000,000 of assessable profits of this subsidiary is taxed at 8.25% and the remaining assessable profits are taxed at 16.5%.

香港利得稅乃根據期內在香港產生的估計應課稅溢利按16.5%（二零二二年：16.5%）稅率計提，惟本集團的一間附屬公司除外，該公司為自二零一八／二零一九課稅年度起生效之兩級制利得稅稅率制度下之合資格實體。該附屬公司首2,000,000港元之應課稅溢利按8.25%稅率繳稅，其餘應課稅溢利則按16.5%稅率繳稅。

### 8. DIVIDENDS

### 8. 股息

The Directors do not recommend the payment of any dividend for the three months period ended 30 June 2023 (2022: Nil).

董事不建議派付截至二零二三年六月三十日止三個月期間之任何股息（二零二二年：無）。

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 9. (LOSS)/EARNINGS PER SHARE

#### (a) Basic (loss)/earnings per share

The calculation of basic (loss)/earnings per share attributable to owners of the Company is based on the following data:

### 9. 每股(虧損)/盈利

#### (a) 每股基本(虧損)/盈利

本公司擁有人應佔每股基本(虧損)/盈利乃根據以下資料計算：

#### For the three months ended 30 June

截至六月三十日止三個月

| 2023               | 2022        |
|--------------------|-------------|
| 二零二三年              | 二零二二年       |
| HK\$'000           | HK\$'000    |
| 千港元                | 千港元         |
| <b>(unaudited)</b> | (unaudited) |
| <b>(未經審核)</b>      | (未經審核)      |

|   |                        |                    |                     |
|---|------------------------|--------------------|---------------------|
| (Loss)/profit for the period attributable to owners of the Company (HK\$'000) | 本公司擁有人應佔期間(虧損)/溢利(千港元) | <b>(127)</b>       | 2,847               |
|   |                        |                    | (Restated)<br>(經重列) |
| Weighted average number of ordinary shares                                    | 普通股加權平均數               | <b>124,416,000</b> | 93,046,154          |

The weighted average number of ordinary shares for the purpose of basic earnings per share for 2022 has been adjusted for (i) the subscription of new Shares under general mandate completed on 27 May 2022; and (ii) the consolidation of Shares on 11 October 2022.

用以計算二零二二年每股基本盈利的普通股加權平均數已就(i)於二零二二年五月二十七日完成的根據一般授權認購新股份；及(ii)於二零二二年十月十一日的股份合併作出調整。

# Notes to the Consolidated Financial Statements

## 綜合財務報表附註

For the three months ended 30 June 2023 截至二零二三年六月三十日止三個月

### 9. (LOSS)/EARNINGS PER SHARE (Continued)

#### (b) Diluted (loss)/earnings per share

The calculation of diluted (loss)/earnings per share attributable to owners of the Company is based on the following data:

(Loss)/profit for the period attributable to owners of the Company (HK\$'000) 本公司擁有人應佔期間 (虧損)/溢利(千港元)

Weighted average number of ordinary shares 普通股加權平均數  
Adjustments for share options 就購股權作出調整  
Weighted average number of ordinary shares for diluted earnings per share 用以計算每股攤薄盈利之普通股加權平均數

The weighted average number of ordinary shares for the purpose of basic earnings per share for 2022 has been adjusted for (i) the subscription of new Shares under general mandate completed on 27 May 2022; and (ii) the consolidation of Shares on 11 October 2022.

The computation of diluted loss per share for the period ended 30 June 2023 does not assume the exercise of the Company's options because the exercise price of those options was higher than the average market price for Shares for the period ended 30 June 2023.

### 9. 每股(虧損)/盈利(續)

#### (b) 每股攤薄(虧損)/盈利

本公司擁有人應佔每股攤薄(虧損)/盈利乃根據以下資料計算：

For the three months ended 30 June 截至六月三十日止三個月

| 2023        | 2022        |
|-------------|-------------|
| 二零二三年       | 二零二二年       |
| HK\$'000    | HK\$'000    |
| 千港元         | 千港元         |
| (unaudited) | (unaudited) |
| (未經審核)      | (未經審核)      |

|       |       |
|-------|-------|
| (127) | 2,847 |
|-------|-------|

(Restated)  
(經重列)

|             |            |
|-------------|------------|
| 124,416,000 | 93,046,154 |
| -           | 4,228,800  |
| 124,416,000 | 97,274,954 |

用以計算二零二二年每股基本盈利的普通股加權平均數已就(i)於二零二二年五月二十七日完成的根據一般授權認購新股份；及(ii)於二零二二年十月十一日的股份合併作出調整。

截至二零二三年六月三十日止期間，由於本公司購股權的行使價高於股份的平均市價，故計算截至二零二三年六月三十日止期間的每股攤薄虧損並無假設該等購股權獲行使。

## BUSINESS REVIEW AND OUTLOOK

The Group is an integrated financial service provider licensed to (i) conduct Type 1 (dealing in securities), Type 4 (advising on securities) and Type 9 (asset management) regulated activities under the Securities and Futures Ordinance (“SFO”) (Chapter 571 of the laws of Hong Kong) and (ii) money lending business, through its subsidiaries. Over the years, the Group aims to establish an integrated platform for providing a wide range of financial services to its clients. During the Reporting Period, the principal activities of the Group mainly include (a) brokerage services and relevant service income; (b) underwriting and placing services; (c) securities, initial public offering financing services; and (d) money lending services.

During the Reporting Period, the Group continued to derive a majority of its revenue from its money lending business, which accounts for approximately 86% of the Group’s total revenue.

The management of the Group have been working hard and through various channels to develop the business. Nevertheless, the Group’s performance relied on external factors, including Hong Kong and global economic environment, interest rate movement and the turnover of the Hong Kong securities market and demand of market fund raising activities, as well as the development and impact of post COVID-19 pandemic and its effect over customers’ investment and financing needs. They are beyond the Group’s control and the Group’s financial performance is susceptible to fluctuation as a result.

As mentioned in the Annual Audited Financial Statements, the Group plans to expand into financial services regulated under Type 6 (advising on corporate finance) and the Type 9 (asset management) licenses under the SFO, in order to add synergistic effect of the Group’s current service offerings and will allow the Group to broaden its source of income, explore new markets with growth potential and capture new business opportunities which may create substantial value to the shareholders of the Company (the “**Shareholder(s)**”).

## 業務回顧及展望

本集團為一間綜合金融服務供應商，透過其附屬公司，獲發牌(i)可進行證券及期貨條例(「證券及期貨條例」)(香港法例第571章)項下第1類(證券交易)、第4類(就證券提供意見)及第9類(提供資產管理)受規管活動；及(ii)從事放貸業務。過往多年，本集團旨在建立一個綜合平台，為客戶提供廣泛的金融服務。於報告期，本集團之主要業務主要包括(a)經紀服務及相關服務收入；(b)包銷及配售服務；(c)證券、首次公開發售融資服務；及(d)放貸服務。

於報告期，本集團繼續於放貸業務產生大部分收益，佔本集團總收益約86%。

本集團管理層一直努力透過多種渠道發展業務。然而，本集團之業績表現乃受到包括香港及環球經濟環境、利率變動及香港證券市場成交額及市場集資活動需求以及COVID-19後疫情發展和影響及其對客戶之投資及融資需求的影響等外部因素影響。該等因素乃本集團控制範圍以外，故此本集團之財務表現容易受到波動。

誠如年度經審核財務報表所述，本集團計劃擴充至證券及期貨條例項下牌照第6類(就機構融資提供意見)及第9類(提供資產管理)受規管金融服務，以為本集團現時提供之服務提供協同效應及將能拓闊本集團之收入來源，開拓具有增長潛力之新市場以及把握新商機，為本公司股東(「股東」)創造重大價值。

## Management Discussion and Analysis

### 管理層討論與分析

The management of the Group is in the course to identify suitable potential targets, which is licensed to conduct Type 6 (advising on corporate finance) regulated activity under the SFO with particular priority given to those that has an established network of clients and has a number of deals in the pipeline, which the Group would be able to immediately capitalise on. The Group expects that through the potential acquisition, it could leverage on the existing client base of the target company to further expand the underwriting and placing business cared by the Group through potential placing and underwriting opportunities currently being explored by the target company.

On the other hand, relating to the development of the Type 9 (asset management) regulated activity, it is the plan of the Group to push forward the asset management business by enhancing the capabilities of the Group's management and building comprehensive professional team. The Group will continue to focus on building its core capacity in asset management, expand the scale of asset management, enhance the contribution of management fee income, and effectively improve its ability to generate stable profits.

During the Reporting Period, the financial printing related business is still on a preliminary stage and yet to contribute any revenue to the Group.

本集團管理層現正物色潛在合適目標(其根據證券及期貨條例獲發牌進行第6類(就機構融資提供意見)受規管活動),特別會優先考慮擁有成熟客戶網絡且正在籌備多項交易之目標,原因為本集團將能夠即時利用該等目標。本集團預期,通過潛在收購,其將可利用目標公司之現有客源,通過目標公司目前正在開拓之潛在配售及包銷機會,進一步拓展本集團看重之包銷及配售業務。

另一方面,就發展第9類(提供資產管理)受規管活動而言,本集團計劃透過提升其管理能力及打造全方位的專業團隊以推動資產管理業務發展。本集團將繼續專注於構建其核心的資產管理能力,擴大資產管理規模,提高管理費收入佔比及切實提升其創造穩定利潤的能力。

於報告期,財經印刷相關業務仍處於初步階段,尚未為本集團貢獻任何收益。



## Management Discussion and Analysis 管理層討論與分析

As disclosed in the Annual Audited Financial Statements, in April 2023, the Company also entered into a joint venture agreement with Mr. Su Boping (蘇伯平), who is the founder of a well-established information services provider in the People's Republic of China (the "PRC"), to explore the possibilities of diversifying the Group's service offerings by providing information technology ("IT") infrastructure solutions services to end-customers. The Group has also connected with certain authorised service providers for the supply of experienced IT professionals with comprehensive know-how. By doing so, the Group plans to provide IT services either by (i) developing its product based on available IT resources; or (ii) acquiring products readily available in the market, depending on the cost, the then market perception and acceptance to the pricing of such products. As at the date hereof, the Group has obtained certain requests from customers requesting for IT infrastructure solution services relating to a development of an integrated transport service platform as known as "Mobility-as-a-Service (MaaS)" which is targeted to implement in different PRC cities. It is believed that such IT business could further expand the Group's business portfolio, where such new business is highly supported by the PRC government, and significantly improve the Group's financial performance by increasing the Group's turnover by way of broadening the Group's income source with solid customer base.

Last but not least, as disclosed in the Annual Audited Financial Statements, the Board has resolved to establish a loan receivables recovery committee (the "Committee") in November 2022 to enhance the efficiency in decision-making on, and implementation of, matters in relation to the recovery of the Group's outstanding loan receivables and constantly keeps the Board update on the recovery process. Members of the Committee and the Board will continue to perform all necessary measures to recover the outstanding loans including but not limited to (i) concluding settlement plans with debtors; (ii) issuing demand letters; (iii) engaging external debt collectors; and (iv) seeking an expression of interest for acquiring certain non-performing debts. The Board shall take all necessary measures to protect the interest of the Company and the Shareholders as a whole. The Group seeks to continue to improve its credit risk management policies, procedures and systems in response to the financial turmoil in the domestic markets.

誠如年度經審核財務報表所披露，於二零二三年四月，本公司亦與蘇伯平先生（彼為中華人民共和國（「中國」）一家知名資訊服務提供商的創始人）訂立一項合營協議，以探索透過向最終客戶提供資訊科技（「IT」）基礎設施解決方案服務，實現本集團服務多元化的可能性。本集團亦已就提供具備全面專業知識的資深IT專業人員與若干授權服務提供商建立聯絡。藉此，本集團計劃透過下列方式提供IT服務：(i)基於現有的IT資源開發產品；或(ii)購買市場上現有的產品，視乎該等產品的成本、當時市場觀感及價格的接受程度而定。截至本報告日期，本集團已收到客戶的若干要求，乃要求就開發旨在於中國不同城市實施的綜合性「移動即服務(MaaS)」交通服務平台提供IT基礎設施解決方案服務。鑑於IT業務獲得中國政府高度支持，相信該新業務可進一步擴充本集團的業務組合，並透過拓闊本集團的收入來源及提供穩定的客戶群提高本集團營業額，大幅改善本集團的財務表現。

最後，誠如年度經審核財務報表所披露，董事會已於二零二二年十一月議決成立應收貸款催收委員會（「委員會」），旨在提高與收回本集團尚未償還應收貸款相關事宜之決策及執行效率，並持續向董事會報告催收過程之最新情況。委員會及董事會的成員將繼續採取一切必要措施收回未償還貸款，包括但不限於(i)與債務人訂立和解計劃；(ii)發出繳款函件；(iii)聘請外部債務催收人；及(iv)徵求有關收購若干不良債務的意向書。董事會將採取一切必要措施保障本公司及股東的整體利益。本集團尋求持續改善其信貸風險管理政策、程序及系統，以應對本地市場發生的金融動盪。

# Management Discussion and Analysis

## 管理層討論與分析

### FINANCIAL REVIEW

#### Revenue

During the Reporting Period, the Group operates its business through its subsidiaries and mainly generate income from (i) brokerage services and relevant service income; (ii) underwriting and placing services; (iii) asset management services; and (iv) money lending services.

Set out below is the breakdown of the Group's total revenue for the three months period ended 30 June 2023:

### 財務回顧

#### 收益

於報告期，本集團透過其附屬公司經營其業務，而其收入主要來自(i)經紀服務及相關服務收入；(ii)包銷及配售服務；(iii)資產管理服務；及(iv)放貸服務。

以下載列本集團截至二零二三年六月三十日止三個月期間的總收益明細：

|  |             | <b>2023</b>        | 2022        |
|--|-------------|--------------------|-------------|
|  |             | 二零二三年              | 二零二二年       |
|  |             | <b>HK\$'000</b>    | HK\$'000    |
|  |             | 千港元                | 千港元         |
|  |             | <b>(unaudited)</b> | (unaudited) |
|  |             | <b>(未經審核)</b>      | (未經審核)      |
| Commission income from brokerage services      | 經紀服務佣金收入    | <b>95</b>          | 199         |
| Underwriting and placement income              | 包銷及配售收入     | –                  | 214         |
| Interest income from margin financing services | 孖展融資服務之利息收入 | <b>479</b>         | 1,265       |
| Interest income from money lending services    | 放貸服務之利息收入   | <b>4,502</b>       | 8,325       |
| Income from asset management services          | 資產管理服務之收入   | <b>166</b>         | –           |
|  |             | <b>5,242</b>       | 10,003      |

# Management Discussion and Analysis

## 管理層討論與分析

The total revenue of the Group decreased from approximately HK\$10.0 million for the three months ended 30 June 2022 to approximately HK\$5.2 million for the three months ended 30 June 2023, representing a decrease of approximately 48%. The decrease in revenue was mainly attributable to the decrease in interest income from money lending services.

### **(i) Brokerage and related financial services**

During the Reporting Period, there was no significant improvement was seen in the domestic economy and investment sentiment remained bleak. Both stock market performance and trading incentive were still no significant improvement as well. Suffering from the aforementioned factors, the Group's securities brokerage income, which represented approximately 2% of the Group's total revenue, has dropped to approximately HK\$95,000 (2022: approximately HK\$199,000).

As at 30 June 2023, the Group had 619 active securities accounts as reported pursuant to SFO (2022: 637 active securities accounts).

### **(ii) Underwriting and placing services**

For the three months period ended 30 June 2023, the Group had not provided underwriting and placing services due to the sluggish market conditions (2022: approximately HK\$214,000).

### **(iii) Asset management services**

During the Reporting Period, the Group recognised an asset management fee of approximately HK\$166,000 (2022: nil).

本集團總收益由截至二零二二年六月三十日止三個月約10,000,000港元減少約48%至截至二零二三年六月三十日止三個月約5,200,000港元。收益減少主要由於放貸服務之利息收入減少所致。

### **(i) 經紀及相關金融服務**

於報告期，本地經濟未見明顯改善，投資情緒仍然黯淡。大市表現與交投亦均仍無明顯改善。受上述因素影響，本集團的證券經紀收入（約佔本集團總收益的2%）下跌至約95,000港元（二零二二年：約199,000港元）。

按根據證券及期貨條例所申報，於二零二三年六月三十日，本集團有619個活躍證券賬戶（二零二二年：637個活躍證券賬戶）。

### **(ii) 包銷及配售服務**

截至二零二三年六月三十日止三個月期間，由於市場狀況低迷，本集團並無提供包銷及配售服務（二零二二年：約214,000港元）。

### **(iii) 資產管理服務**

於報告期，本集團確認資產管理費約166,000港元（二零二二年：無）。

# Management Discussion and Analysis

## 管理層討論與分析

### (iv) Money lending business

The money lending business is conducted by the Group's wholly-owned subsidiary, Orient Securities Finance Limited ("OSFL").

As disclosed in the Annual Audited Financial Statements, the Board has resolved to scale down its money lending business by not approving any new loan application, while focusing on extending the existing loan arrangement and/or recovering from those non-performing outstanding debts.

For the three months period ended 30 June 2023, the interest income from money lending services amounted to approximately HK\$4,502,000 (2022: approximately HK\$8,325,000). The decrease is mainly due to the change in calculation of interest revenue from gross carrying amount to net carrying amount (that is, net of credit allowance) in accordance with the applicable financial reporting standard.

Based on the existing business model, clients apply the loans obtained from OSFL either for personal or corporate purposes. The Group offers fixed-term loans to clients with maturity periods up to sixty months.

To manage the associated credit exposure from the Group's money lending business, the Group has credit assessment and internal control procedures.

The Group shall complete credit assessment for applicants for its money lending services. In assessing their creditworthiness, the Group primary focus is on the collateral and security (if any) offered as well as the applicant's background. The Group evaluates collateral according to various matrices, such as their liquidity, market value volatility and type. In addition to the collateral, the Group's credit assessment department takes into account the client's occupation, financial condition, reputation, investment purpose, securities concentration, asset proof and credit history, which facilitate the Group's assessment on the client's repayment ability. Where necessary, the Group may conduct credit search with external agencies to obtain background information and credit history of its client.

### (iv) 放貸業務

放貸業務由本集團全資附屬公司東方滙財財務有限公司(「東方滙財財務」)經營。

誠如年度經審核財務報表所披露，董事會議決不批准任何新貸款申請，以縮減其放貸業務，同時專注於延長現有貸款安排及／或收回該等尚未償還的不良債務。

截至二零二三年六月三十日止三個月期間，放貸服務之利息收入約為4,502,000港元(二零二二年：約8,325,000港元)。有關減少主要由於根據適用財務報告準則將利息收益的計算方式由賬面總值更改為賬面淨值(即扣除信貸撥備)。

基於現有的商業模式，客戶將自東方滙財財務獲得的貸款用於個人或公司用途。本集團向客戶提供到定期限最長為六十個月的定期貸款。

為管理本集團放貸業務的相關信貸風險，本集團設有信貸評估及內部監控程序。

本集團應就其放貸服務的申請人完成信貸評估。在評估其信譽時，本集團主要關注所提供的抵押品及擔保(如有)以及申請人的背景。本集團根據各種矩陣評估抵押品，例如其流動性、市值波動性及類型。除抵押品外，本集團的信貸評估部門亦會考慮客戶的職業、財務狀況、聲譽、投資目的、證券集中度、資產證明及信貸記錄等，以便於本集團就客戶的還款能力進行評估。如有需要，本集團可能會向外部機構進行信貸調查，以獲取其客戶的背景資料及信貸記錄。

It is the policy of the Group to review the outstanding amount of each loan at least yearly or in a more frequent manner depending on individual circumstances or market condition. Impairment allowances on individual assessed accounts are determined by an evaluation of the incurred loss at balance sheet date on a case-by-case basis, and are applied to all individually significant accounts. Generally, impairment allowances will be provided when clients' collaterals are insufficient to cover their outstanding loan balances.

As at the date of this report, the overall management oversight is provided by Ms. Lee Nga Ching, who is the executive Director. She has over ten years of experience in the industry and is primarily responsible for, among others, carrying out, supervising and monitoring the daily money lending activities, reviewing and implementing the company's internal procedure and handling recoverability of all outstanding debts.

The Group has internal control policies, anti-money laundering policy and guidelines and a compliance manual setting out guidance to its employees in order to comply with regulatory and statutory obligations that govern its money lending business activities in Hong Kong.

### Employee costs

The total employee costs for the Reporting Period was approximately HK\$1.8 million (2022: approximately HK\$3.5 million) which represented a decrease of approximately HK\$1.7 million or 49% compared with the three months ended 30 June 2022. The decrease is mainly due to the absent of recognition of equity-settled share based expenses (2022: approximately HK\$2 million) for the Reporting Period.

### Administrative expenses

The total administrative expenses for the three months ended 30 June 2023 was approximately HK\$1.6 million (2022: approximately HK\$2.3 million) which represented a decrease of approximately HK\$667,000 or 29% compared with the three months ended 30 June 2022. Such decrease was mainly due to the decrease of operating lease charges and depreciation of right-of-use assets in respect of office premises.

本集團的政策為根據個別情況或市場狀況，至少每年或更頻繁地審查每筆貸款的未償還金額。個別評估賬戶的減值撥備乃透過對資產負債表日產生之損失逐一評估而釐定，並適用於所有單項金額重大的賬戶。一般而言，當客戶的抵押品不足以支付其未償還貸款餘額時，則會計提減值撥備。

於本報告日期，整體管理監督由執行董事李雅貞女士負責。彼擁有超過十年的行業經驗，主要負責（其中包括）展開、監督及監控日常放貸活動、檢討及執行公司之內部程序以及處理所有未償債務之可收回性事宜。

本集團已設有內部監控政策、反洗錢政策及指引以及合規手冊，為其僱員提供指引，以遵守規管其在香港進行放貸業務活動之監管及法定責任。

### 僱員成本

報告期僱員成本總額約為1,800,000港元（二零二二年：約3,500,000港元），較截至二零二二年六月三十日止三個月減少約1,700,000港元或49%。該項減少主要是由於報告期並無確認以股權結算以股份為基礎的開支（二零二二年：約2,000,000港元）。

### 行政費用

截至二零二三年六月三十日止三個月行政費用總額約為1,600,000港元（二零二二年：約2,300,000港元），較截至二零二二年六月三十日止三個月減少約667,000港元或29%。有關減少乃主要由於辦公室物業之經營租約支出及使用權資產折舊減少。

# Management Discussion and Analysis

## 管理層討論與分析

### Other operating expenses

During the three months ended 30 June 2023, the Group appointed a debt collection agency for recovery of certain outstanding interest receivables. Up to 30 June 2023, the Group has successfully recovered approximately HK\$5 million interest receivables and based on the agreement entered into between the Group and the debt collection agent, the Group settled a fee of HK\$2 million as an agreed reward (2022: Nil).

### Income tax expenses

No provision for Hong Kong Profits Tax is required since the Group has no assessable profit for the Reporting Period (2022: approximately HK\$1.3 million).

### Loss for the period

The Group recorded a net loss attributable to owners of the Company of approximately HK\$0.1 million for the three months ended 30 June 2023 (2022: profit approximately HK\$2.8 million). Such change was mainly due to (i) the decrease of interest income from money lending services approximately HK\$3.8 million; and (ii) the recognition of HK\$2 million expenses paid to debt collection agency for debt recovery.

### Dividend policy

The Group currently does not have a pre-determined dividend payout ratio. Dividends may be paid out by cash or other means that the Group considers appropriate. The declaration and payment of any interim dividends would require the recommendation of the Board and will be at their discretion. In addition, any final dividend for a financial year will be subject to the approval of the Shareholders. A decision to declare or to pay any dividend in the future, and the amount of any dividends, depends on a number of factors, including the operation performance, financial condition, the payment by the subsidiaries of cash dividends to the Group, and other factors the Board may deem relevant. There is no assurance that the Group will be able to declare or distribute any dividend in the amount set out in any plan of the Board or at all.

The dividend distribution record in the past may not be used as a reference or basis to determine the level of dividends that may be declared or paid by the Board in the future.

Details of the dividend are set out in Note 8 to the First Quarterly Financial Statements.

### 其他營運開支

截至二零二三年六月三十日止三個月，本集團委任一間債務追收公司收回若干未償還應收利息。直至二零二三年六月三十日，本集團已成功收回應收利息約5,000,000港元，而根據本集團與債務追收公司訂立的協議，本集團支付費用2,000,000港元作為協定報酬（二零二二年：無）。

### 所得稅開支

由於報告期本集團並無應課稅溢利，故無須計提香港利得稅（二零二二年：約1,300,000港元）。

### 期內虧損

於截至二零二三年六月三十日止三個月，本集團錄得本公司擁有人應佔虧損淨額約100,000港元（二零二二年：溢利約2,800,000港元）。有關變動乃主要由於(i)放貸服務之利息收入減少約3,800,000港元；及(ii)確認就債務催收向債務追收公司已付的開支2,000,000港元。

### 股息政策

本集團現時並無預先釐定之派息率。股息可能以現金或本集團認為適當之其他方式派付。任何中期股息之宣派及派付均須經董事會推薦並由其酌情決定。此外，任何財政年度之末期股息均須經股東批准。未來宣派或派付股息之決定及股息金額取決於多項因素，當中包括營運表現、財務狀況、附屬公司向本集團派付現金股息以及其他董事會可能視作相關之因素。本集團無法保證將能按董事會任何計劃所載之金額宣派或分派任何股息，或根本不會宣派或分派股息。

過往股息分派記錄可能不會作為參考或依據以釐定董事會未來可能會宣派或派付之股息水平。

有關股息之詳情載於第一季度財務報表附註8。

### Treasury policy

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

### Foreign exchange exposure

The Group operates in Hong Kong with transactions denominated in Hong Kong dollars and the Group's financial statements are prepared in Hong Kong dollars. Consequently, the exposure to the risk of foreign exchange rate fluctuations for the Group was minimal. Hence, no financial instrument for hedging was employed.

### Significant investment, material acquisitions and disposals

Save as disclosed elsewhere in the First Quarterly Financial Statements, during the Reporting Period, the Group did not have any significant investment, material acquisition nor disposal of subsidiaries and affiliated companies (2022: Nil).

### Charges on the Group's assets

There was no charge on the Group's assets as at 30 June 2023 (2022: Nil).

### Contingent liabilities

On 22 September 2022, Orient Securities Limited (“OSL”), a wholly owned subsidiary of the Company, as a defendant received a writ of summons (the “Writ A”) issued in the Court of First Instance of the High Court of the Hong Kong Special Administrative Region (the “High Court”) by a solicitor acting for Ms. Dong Yun as a plaintiff (the “Plaintiff A”) against the OSL. As stated in the statement of claim attached to the Writ A, the Plaintiff A, who was a client of the OSL, claim (the “Claim A”) against, the OSL, for (i) damages for unlawful means conspiracy; (ii) interest; (iii) costs; and (iv) further and/or other relief in connection with a series of alleged unlawful acts carried out by the OSL with other defendants as stated in the Writ A.

### 庫務政策

本集團就其庫務政策採取審慎的財務管理方法，並於整個報告期內維持穩健的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，以確保本集團資產、負債的流動資金結構及承擔能夠滿足其不時的資金需求。

### 外匯風險

本集團於香港營運，所進行之交易均以港元計值，而本集團之財務報表以港元編製，故本集團面臨之外匯波動風險較小。因此，並無採用金融工具進行對沖。

### 重大投資、重大收購及出售

除第一季度財務報表其他地方所披露者外，於報告期，本集團並無任何重大投資、重大收購或出售附屬公司及聯屬公司(二零二二年：無)。

### 本集團之資產抵押

本集團於二零二三年六月三十日並無任何資產抵押(二零二二年：無)。

### 或然負債

於二零二二年九月二十二日，本公司一間全資附屬公司東方滙財證券有限公司(「東方滙財證券」)(作為被告)收到代表董雲女士(作為原告)(「原告A」)行事之律師於香港特別行政區高等法院(「高等法院」)原訟法庭針對東方滙財證券發出之傳訊令狀(「該令狀A」)。誠如隨附該令狀A之申索陳述書所述，原告A(曾為東方滙財證券之客戶)就下列各項向東方滙財證券提出索償(「申索A」)：(i)違法手段申謀損害賠償；(ii)利益；(iii)成本；及(iv)誠如該令狀A所述有關東方滙財證券與其他被告進行一連串涉嫌違法行為之進一步及/或其他濟助。

# Management Discussion and Analysis

## 管理層討論與分析

After seeking professional advice from the legal advisor engaged by the Company (the “**Legal Advisor**”), and to the best of the Directors’ knowledge, information and belief, having made all reasonable enquiries, the Board believes that the Claim A for conspiracy and/or fraud against the OSL is weak to the extreme and could hardly stand up to an argument for overcoming the hurdle of time barred. By reason of the facts and analysis conducted by the Legal Advisor, the Board is of the view that the Claim A will not have any material impact on the Group’s financial position.

On 6 July 2023, OSL as a defendant received a writ of summons (the “**Writ B**”) issued in the High Court by a solicitor acting for Ms. Tian Juan as a plaintiff (the “**Plaintiff B**”) against the OSL. As stated in the statement of claim attached to the Writ B, the Plaintiff B, who was a client of the OSL, claim (the “**Claim B**”) against, the OSL, for (i) restitution of the sum of HK\$10 million; (ii) damages for fraudulent misrepresentation and deceit; (iii) pay over any assets held on trust for Plaintiff B; (iv) damages for negligence; and (v) damages for breach of the cash client agreement with Plaintiff B.

The Board is in the process of seeking legal advice for Claim B and further announcement(s) will be made to update on the progress of the matters as and when appropriate.

### PRINCIPAL RISKS AND UNCERTAINTIES

The Group believes that there are certain risks involved in its operations, many of which are beyond its control.

經尋求本公司委聘法律顧問（「**法律顧問**」）之專業意見後，就董事經作出一切合理查詢後所深知、盡悉及確信，董事會認為針對東方滙財證券之申謀及／或欺詐之申索A主張軟弱至極，幾乎無法支撐克服時效障礙之論據。基於有關事實及法律顧問進行之分析，董事會認為申索A將不會對本集團之財務狀況造成任何重大影響。

於二零二三年七月六日，東方滙財證券（作為被告）收到代表田娟女士（作為原告）（「**原告B**」）行事之律師於高等法院針對東方滙財證券發出之傳訊令狀（「**該令狀B**」）。誠如隨附該令狀B之申索陳述書所述，原告B（曾為東方滙財證券之客戶）就下列各項向東方滙財證券提出索償（「**申索B**」）：(i)償還金額為10,000,000港元之款項；(ii)有關具欺詐成分的失實陳述及欺騙的損害賠償；(iii)支付以信託方式為原告B持有的任何資產；(iv)過失損害賠償；及(v)違反與原告B所訂立現金客戶協議的損害賠償。

董事會正在就申索B尋求法律意見，且本公司將適時就事宜進展最新情況作出進一步公告。

### 主要風險及不確定因素

本集團認為其營運存在若干風險，其中大部分風險超出其控制範圍。



## USE OF PROCEEDS FROM THE SUBSCRIPTION OF NEW SHARES UNDER GENERAL MANDATE

Reference is made to the announcements of the Company dated 16 May 2022, 27 May 2022 and 30 May 2022 respectively in relation to, among other things, the allotment and issuance of an aggregate of 86,400,000 new ordinary shares of the Company to Instant Idea Limited and Wealthbase Global Limited under the general mandate at a subscription price of HK\$0.08 per Subscription Share.

The net proceeds from the Shares Subscription at the time of its completion on 27 May 2022 were approximately HK\$6,612,000. As at 30 June 2023, the net proceeds from the Subscription had been fully utilised as intended as follows:

## 根據一般授權認購新股份所得款項的用途

茲提述本公司日期分別為二零二二年五月十六日、二零二二年五月二十七日及二零二二年五月三十日的公告，內容有關（其中包括）根據一般授權按認購價每股認購股份0.08港元配發及發行合共86,400,000股本公司新普通股予Instant Idea Limited及Wealthbase Global Limited。

於二零二二年五月二十七日完成時來自股份認購事項的所得款項淨額約為6,612,000港元。於二零二三年六月三十日，來自認購事項的所得款項淨額已悉數用作以下擬定用途：

|  |                              | <b>Amount<br/>utilised during<br/>the three<br/>months ended<br/>30 June 2023<br/>截至<br/>二零二三年<br/>六月三十日止<br/>三個月<br/>已動用金額<br/>HK\$'000<br/>千港元</b> | <b>Unutilised<br/>net proceed<br/>up to<br/>30 June 2023<br/>截至<br/>二零二三年<br/>六月三十日<br/>未動用所得<br/>款項淨額<br/>HK\$'000<br/>千港元</b> |
|--|------------------------------|--|---|
| (i) Potential change of location of the Company's registered office  | (i) 本公司註冊辦事處位置的潛在變更          | 3,000  | (3,000)   |
| (ii) Recruiting new staffs, in particular additional staff required for expansion of financial sector business | (ii) 招聘新員工，尤其是拓展金融業業務所需的額外員工 | 1,000  | (1,000)   |
| (iii) Daily office general and administrative purposes   | (iii) 日常辦公室一般及行政用途           | 2,612  | (2,612)   |
| <b>Total</b>   | <b>總計</b>                    | <b>6,612</b>   | <b>(6,612)</b>  |

# Management Discussion and Analysis

## 管理層討論與分析

### USE OF PROCEEDS FROM THE PLACING OF NEW SHARES UNDER GENERAL MANDATE

Reference is made to the announcements of the Company dated 1 November 2022 and 16 November 2022 respectively in relation to, among other things, the allotment and issuance of an aggregate of 20,736,000 new ordinary shares of the Company to not less than 6 places under the general mandate at a placing price of HK\$0.22 per placing share.

The net proceeds from the Placing at the time of its completion on 16 November 2022 were approximately HK\$4,250,000. As at 30 June 2023, the net proceeds from the Placing Shares had been fully utilised as intended as follows:

### 根據一般授權配售新股份所得款項的用途

茲提述本公司日期分別為二零二二年十一月一日及二零二二年十一月十六日的公告，內容有關（其中包括）根據一般授權按配售價每股配售股份0.22港元配發及發行合共20,736,000股本公司新普通股予不少於六名承配人。

於二零二二年十一月十六日完成時來自配售事項的所得款項淨額約為4,250,000港元。於二零二三年六月三十日，來自配售股份的所得款項淨額已悉數用作以下擬定用途：

|  |  | Amount<br>utilised during<br>the three<br>months ended<br>30 June 2023<br>截至<br>二零二三年<br>六月三十日止<br>三個月<br>已動用金額<br>HK\$'000<br>千港元 | Unutilised<br>net proceed<br>up to<br>30 June 2023<br>截至<br>二零二三年<br>六月三十日<br>未動用所得<br>款項淨額<br>HK\$'000<br>千港元 |
|--|--|--|--|
| Repayment of part of the Group's current debt, general working capital of the Group and/or any investment opportunities as identified by the Group from time to time | 償還本集團部分流動負債、本集團一般營運資金及／或本集團不時物色的任何投資機會 | 4,250  | (4,250)  |
| <b>Total</b>   | <b>總計</b>                              | <b>4,250</b>   | <b>(4,250)</b>   |

## EMPLOYEE INFORMATION

As at 30 June 2023, the Group had a total of 19 employees (excluding independent non-executive directors) (2022: 16 employees). For the Reporting Period, the total staff costs, including key management's remuneration, amounted to approximately HK\$1.8 million (2022: approximately HK\$3.5 million). The salaries and benefits of the Group's employees were kept at a market level and employees were rewarded based on performance, merit and market conditions in accordance with the Group's remuneration policy.

## EVENT AFTER THE REPORTING PERIOD

Up to the date of results announcement and quarterly report issuance of the Company, there was no significant event relevant to the business or financial performance of the Group that come to the attention of the Directors after the three months ended 30 June 2023.

## APPROVAL OF THE FIRST QUARTERLY FINANCIAL STATEMENTS

The First Quarterly Financial Statements were approved by the Board on 7 August 2023.

## 僱員資料

於二零二三年六月三十日，本集團合共有19名僱員（不包括獨立非執行董事）（二零二二年：16名僱員）。於報告期，僱員成本總額（包括主要管理人員薪酬）約為1,800,000港元（二零二二年：約3,500,000港元）。本集團僱員之薪酬及福利與市場水平一致，並根據本集團之薪酬政策按業績、績效及市況向僱員授予獎勵。

## 報告期後事項

直至本公司刊發業績公告及季度報告當日，董事並無注意到於截至二零二三年六月三十日止三個月後有關本集團業務或財務表現之重大事項。

## 批准第一季度財務報表

第一季度財務報表已於二零二三年八月七日獲董事會批准。

## Other Information 其他資料

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

As at 30 June 2023, the interests and short positions of the Directors and the chief executives of the Company in the ordinary shares of the Company (the "Shares"), underlying Shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which had been 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 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 as otherwise notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.68 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股份、相關股份及債權證中之權益及淡倉

於二零二三年六月三十日，董事及本公司最高行政人員於本公司普通股（「股份」）、本公司或其任何相聯法團（定義見證券及期貨條例第XV部）之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及8分部已知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益及淡倉），或記錄於根據證券及期貨條例第352條須由本公司存置之登記冊中之權益及淡倉，或根據GEM上市規則第5.46至5.68條須另行知會本公司及聯交所之權益及淡倉如下：

| Name of Directors<br>董事姓名  | Capacity/Nature of interest<br>身份／權益性質                                       | Number of Shares held/Interested<br>持有／擁有權益之<br>股份數目 | Approximate percentage of shareholding <sup>(1)</sup><br>持股概約百分比 <sup>(1)</sup> |
|----------------------------|--|--|---|
| Mr. Shiu Shu Ming<br>蕭恕明先生 | Interest of a controlled corporation <sup>(2)</sup><br>受控法團權益 <sup>(2)</sup> | 10,280,000   | 8.26%   |
|                            | Beneficial owner <sup>(3)</sup><br>實益擁有人 <sup>(3)</sup>                      | 1,036,800  | 0.83%   |
| Ms. Lee Nga Ching<br>李雅貞女士 | Beneficial owner <sup>(4)</sup><br>實益擁有人 <sup>(4)</sup>                      | 518,400  | 0.42%   |

1. There were 124,416,000 Shares in issue as at 30 June 2023.

1. 於二零二三年六月三十日，已發行股份為124,416,000股。

2. Mr. Shiu Shu Ming ("Mr. Shiu") legally and beneficially owns the entire issued shares of Wealthbase Global Limited and is its sole director. Accordingly, Mr. Shiu is deemed to be interested in the 10,280,000 Shares held by Wealthbase Global Limited by virtue of the SFO.

2. 蕭恕明先生（「蕭先生」）合法及實益擁有 Wealthbase Global Limited 全部已發行股份兼為其唯一董事。因此，根據證券及期貨條例，蕭先生被視為於 Wealthbase Global Limited 持有之 10,280,000 股股份中擁有權益。

3. Mr. Shiu is interested in the 1,036,800 underlying Shares which may be allotted and issued to him upon full exercise of all the options granted to him under the share option scheme of the Company (as defined below).

3. 蕭先生於 1,036,800 股相關股份中擁有權益，該等相關股份為悉數行使根據本公司購股權計劃（定義見下文）授予其之所有購股權時可能向其配發及發行之相關股份。

4. Ms. Lee Nga Ching is interested in the 518,400 underlying Shares which may be allotted and issued to her upon full exercise of all the options granted to her under the share option scheme of the Company (as defined below).

4. 李雅貞女士於 518,400 股相關股份中擁有權益，該等相關股份為悉數行使根據本公司購股權計劃（定義見下文）授予其之所有購股權時可能向其配發及發行之相關股份。

Save as disclosed above, as at 30 June 2023, none of the Directors or the chief executives of the Company had or was deemed to have 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) that was required 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 short positions which they were taken or deemed to have under such provisions of the SFO), or required to be recorded in the register required to be kept by the Company under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules.

除上文所披露者外，於二零二三年六月三十日，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）之股份、相關股份或債權證中擁有或被視為擁有任何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之權益或淡倉（包括根據證券及期貨條例之該等條文彼等被當作或視為擁有之權益及淡倉），或須記錄於根據證券及期貨條例第352條須由本公司存置之登記冊中之權益或淡倉，或根據GEM上市規則第5.46至5.68條須另行知會本公司及聯交所之權益或淡倉。

## SUBSTANTIAL SHAREHOLDERS' INTERESTS OR SHORT POSITIONS IN SHARES AND UNDERLYING SHARES

## 主要股東於股份及相關股份之權益或淡倉

As at 30 June 2023, to the best knowledge of the Directors, the following persons/entities (other than a Director or chief executive of the Company) had interests or short positions in the Shares or underlying Shares of the Company which would fall to be disclosed under the provisions of Divisions 2 and 3 of Part XV of the SFO or which would be recorded in the register required to be kept under Section 336 of the SFO:

於二零二三年六月三十日，據董事所深知，以下人士／實體（董事或本公司最高行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須予披露之權益或淡倉，或根據證券及期貨條例第336條記錄於須存置之登記冊之權益或淡倉：

| Name                      | Capacity/Nature of interest  | Number of Shares held/Interested<br>持有／擁有權益之<br>股份數目 | Approximate percentage of shareholding <sup>(1)</sup><br>持股概約百分比 <sup>(1)</sup>  |
|---------------------------|--|--|--|
| 名稱                        | 身份／權益性質  |  |  |
| Wealthbase Global Limited | Beneficial owner <sup>(2)</sup>  | 10,280,000   | 8.26%  |
| Wealthbase Global Limited | 實益擁有人 <sup>(2)</sup>   |  |  |
| 1.                        | There were 124,416,000 Shares in issue as at 30 June 2023.   | 1.   | 於二零二三年六月三十日，已發行股份為124,416,000股。  |
| 2.                        | Mr. Shiu Shu Ming ("Mr. Shiu") legally and beneficially owns the entire issued shares of Wealthbase Global Limited and is its sole director. Accordingly, Mr. Shiu is deemed to be interested in the 10,280,000 Shares held by Wealthbase Global Limited by virtue of the SFO. | 2.   | 蕭恕明先生（「蕭先生」）合法及實益擁有Wealthbase Global Limited全部已發行股份兼為其唯一董事。因此，根據證券及期貨條例，蕭先生被視為於Wealthbase Global Limited持有之10,280,000股股份中擁有權益。 |

## Other Information 其他資料

Save as disclosed above, as at 30 June 2023, the Directors were not aware of any other persons (other than a Director or chief executive of the Company) who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed under the provisions of Divisions 2 and 3 of Part XV of the SFO or which would be recorded in the register required to be kept under Section 336 of the SFO.

### OTHER INTERESTS DISCLOSEABLE UNDER THE SFO

Save as disclosed above, to the best knowledge of the Directors, there was no other person who had interest or short position in the Shares and underlying Shares that is discloseable under section 336 of the SFO.

### DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as otherwise disclosed in this quarterly report, at no time during the Reporting Period, the Directors and the chief executive of the Company (including their spouse and children under 18 years of age) had any interest in, or had been granted, or exercised, any rights to subscribe for Shares (or warrants or debentures, if applicable) of the Company and/or its associated corporations (within the meaning of the SFO).

Save for the share option scheme of the Company which was adopted by way of Shareholder's written resolution passed on 19 December 2013, at no time during the Reporting Period was the Company, any of its subsidiaries, its associated companies, its fellow subsidiaries or its holding companies a party to any arrangements to enable the Directors or the chief executive of the Company to hold any interests or short positions in the shares, underlying shares, or debentures of the Company and/or its associated corporations (within the meaning of the SFO).

除上文所披露者外，於二零二三年六月三十日，董事並不知悉任何其他人士（董事或本公司最高行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須予披露之權益或淡倉，或根據證券及期貨條例第336條記錄於須存置之登記冊之權益或淡倉。

### 證券及期貨條例下須予披露之其他權益

除上文披露者外，據董事所深知，概無其他人士於股份及相關股份中擁有根據證券及期貨條例第336條須予披露之權益或淡倉。

### 董事收購股份或債權證之權利

除本季度報告另有披露者外，於報告期任何時間，概無董事及本公司最高行政人員（包括其配偶及十八歲以下子女）於認購本公司及／或其相聯法團（定義見證券及期貨條例）股份（或認股權證或債權證（如適用））之任何權利中擁有任何權益，或曾獲授或已行使該權利。

除以於二零一三年十二月十九日通過的股東書面決議案方式獲採納之本公司購股權計劃外，本公司、其任何附屬公司、其聯營公司、其同系附屬公司或其控股公司並無於報告期內任何時間訂立任何安排，致使董事或本公司最高行政人員於本公司及／或其相聯法團（定義見證券及期貨條例）之股份、相關股份或債權證中擁有任何權益或淡倉。

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

During the three months ended 30 June 2023, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.

## SHARE OPTION SCHEME

The share option scheme of the Company (the "Share Option Scheme") has been adopted by way of Shareholder's written resolution passed on 19 December 2013.

On 23 June 2022, the Company had granted share options to certain eligible participants to subscribe for a total of 21,144,000 Shares under the Share Option Scheme at the exercise price of HK\$0.094 per Share for a validity period from 23 June 2022 to 22 June 2032 pursuant to the Share Option Scheme.

Details of the above grant of share options are set out in the Company's announcement dated 23 June 2022.

Following the share consolidation of the Company became effective on 11 October 2022, pursuant to the terms of the Share Option Scheme, the exercise price of the outstanding share options and the number of shares to be allotted and issued upon full exercise of the subscription rights attaching to, will be adjusted to HK\$0.47 per share and 4,228,800 shares. Please refer to the Company's announcement dated 24 October 2022 for details of the adjustment to the exercise price of the outstanding share options.

## 購買、出售或贖回本公司之上市證券

於截至二零二三年六月三十日止三個月，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之上市證券。

## 購股權計劃

本公司購股權計劃（「購股權計劃」）以於二零一三年十二月十九日通過的股東書面決議案之方式獲採納。

於二零二二年六月二十三日，本公司已根據購股權計劃向若干合資格參與者授出購股權，以每股股份行使價0.094港元認購合共21,144,000股股份。根據購股權計劃，其有效期由二零二二年六月二十三日起至二零三二年六月二十二日為止。

上述授出購股權之詳情載於本公司日期為二零二二年六月二十三日之公告。

繼本公司股份合併於二零二二年十月十一日生效後，根據購股權計劃之條款，尚未行使購股權之行使價及悉數行使其所附之認購權時將予配發及發行之股份數目將獲調整為每股0.47港元及4,228,800股。有關調整尚未行使購股權之行使價的詳情，請參閱本公司日期為二零二二年十月二十四日的公告。

## Other Information 其他資料

As at 30 June 2023, the total number of shares available for issue under share options granted under the Share Option Scheme was 3,192,000. Movement of share options during the Reporting Period are as below:

於二零二三年六月三十日，根據購股權計劃已授出之購股權，可供發行之股份總數為3,192,000股。購股權於報告期內之變動如下：

| Name of Director/<br>category of<br>participant | Date of grant   | Exercise<br>price | Exercise period                      | Vesting<br>period | Outstanding<br>at 1 April<br>2023<br>於<br>二零二三年<br>四月一日<br>尚未行使 | Granted<br>during the<br>period | Exercised<br>during the<br>period | Lapsed/  | Outstanding<br>at 30 June<br>2023<br>於<br>二零二三年<br>六月三十日<br>尚未行使 |
|---|-----------------|-------------------|--------------------------------------|-------------------|---|---------------------------------|-----------------------------------|--|--|
|   |                 |                   |                                      |                   |   |                                 |                                   | Forfeited<br>during the<br>period<br>於期內失效<br>/ 沒收 |  |
| Shiu Shu Ming                                   | 23 June 2022    | HK\$0.47          | From 23 June 2022 to<br>22 June 2032 | No                | 1,036,800   | -                               | -                                 | -  | 1,036,800  |
| 蕭恕明   | 二零二二年<br>六月二十三日 | 0.47 港元           | 由二零二二年六月<br>二十三日至<br>二零三二年六月<br>二十二日 | 無                 |   |                                 |                                   |  |  |
| Ms. Lee Nga Ching                               | 23 June 2022    | HK\$0.47          | From 23 June 2022 to<br>22 June 2032 | No                | 518,400   | -                               | -                                 | -  | 518,400  |
| 李雅貞女士   | 二零二二年<br>六月二十三日 | 0.47 港元           | 由二零二二年六月<br>二十三日至<br>二零三二年六月<br>二十二日 | 無                 |   |                                 |                                   |  |  |
| Employees                                       | 23 June 2022    | HK\$0.47          | From 23 June 2022 to<br>22 June 2032 | No                | 1,636,800   | -                               | -                                 | -  | 1,636,800  |
| 僱員  | 二零二二年<br>六月二十三日 | 0.47 港元           | 由二零二二年六月<br>二十三日至<br>二零三二年六月<br>二十二日 | 無                 |   |                                 |                                   |  |  |
|   |                 |                   |                                      |                   | 3,192,000   | -                               | -                                 | -  | 3,192,000  |



## CORPORATE GOVERNANCE PRACTICE

The Company is committed to achieving high standard of corporate governance. The Directors believe that sound and reasonable corporate governance practices are essential in providing a framework for the Company to safeguard the interests of its shareholders, enhance corporate value, formulate its business strategies and policies, and enhance its transparency and accountability.

The Company's corporate governance practices are based on the principles and code provisions as set out in the Corporate Governance Code (the "CG Code") in Appendix 15 to the GEM Listing Rules. Throughout the three months ended 30 June 2023 and up to the date of this report, to the best knowledge of the Board, the Company has complied with all the code provisions set out in the CG Code, save for the deviation from code provision C.2.1.

Pursuant to C.2.1 of the CG Code, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. The division of responsibilities between the chairman and chief executive officer should be clearly established and set out in writing.

The Company currently has no chairman or chief executive officer. The daily operation and management of the Company is monitored by the executive Directors as well as the senior management.

The Board is of the view that although there is no chairman or chief executive officer, the balance of power and authority is ensured by the operation of the Board, which comprises experienced individuals who would meet from time to time to discuss issues affecting operation of the Company and the Group. This arrangement can still enable the Company to make and implement decisions promptly, and thus achieve the Company's objectives efficiently and effectively in response to the changing environment. The Company will, at the appropriate time, arrange for the election of the new chairman of the Board.

## 企業管治常規

本公司致力推行高標準的企業管治。董事相信健全合理之企業管治常規對於為本公司提供框架以保障其股東利益、提升企業價值、制定業務策略及政策以及提高透明度及問責性而言至關重要。

本公司之企業管治常規乃以 GEM 上市規則附錄 15 所載企業管治守則（「企業管治守則」）載列之原則及守則條文為基準。據董事會所深知，截至二零二三年六月三十日止三個月及直至本報告日期，本公司已遵守企業管治守則內之所有守則條文，惟偏離守則條文第 C.2.1 條除外。

根據企業管治守則第 C.2.1 條，主席與行政總裁之角色應有區分，並不應由一人同時兼任。主席與行政總裁之職責分工應清晰界定並以書面載列。

本公司現時並無設立主席或行政總裁職位。本公司日常營運及管理由執行董事及高級管理層監察。

董事會認為儘管未設立主席或行政總裁職位，董事會可藉其營運確保權力及授權分佈均衡。董事會由富有經驗之人士組成，彼等不時舉行會議以討論影響本公司及本集團營運之事宜。有關架構仍可確保本公司迅速作出及執行決策，並可有效率和有效地達到本公司之目標，以適應不斷改變之環境。本公司將安排在適當情況下選舉新任董事會主席。

## DIRECTORS' INTEREST IN COMPETING BUSINESS

None of the Directors and controlling shareholders of the Company nor their respective associates (as defined under the GEM Listing Rules) had any interest in any business as at 30 June 2023 which competed or may compete, directly or indirectly, with the Group's business.

## DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the required standard of dealings set out in Rules 5.46 to 5.68 of the GEM Listing Rules (the "**Standard of Dealings**"), as the code of conduct regarding Directors' securities transactions in the securities of the Company. Having made specific enquiries with all Directors, each of the Directors has confirmed that he/she has complied with the Standard of Dealings during the Reporting Period.

## AUDIT COMMITTEE

The Company has established an audit committee (the "**Audit Committee**") with specific terms of reference in compliance with Rule 5.28 of the GEM Listing Rules and the CG Code for the purpose of reviewing and supervising the Company's financial reporting and internal control procedures. As at 30 June 2023, the Audit Committee comprised three independent non-executive Directors, namely Mr. Siu Kin Wai, Ms. Chan Man Yi and Ms. Luk Huen Ling Claire. Mr. Siu Kin Wai is the chairman of the Audit Committee.

The Group's First Quarterly Financial Statements have been reviewed by the Audit Committee, which were of the opinion that such statements have complied with the applicable accounting standards and that adequate disclosures have been made.

By order of the Board

**Orient Securities International Holdings Limited**

**Lee Nga Ching**

*Executive Director*

Hong Kong, 7 August 2023

*As at the date of this report, the Board comprises (i) Mr. Shiu Shu Ming, Ms. Lee Nga Ching, Ms. Suen Tin Yan and Mr. Chung Kar Ho Carol as the executive Directors; and (ii) Mr. Siu Kin Wai, Ms. Chan Man Yi and Ms. Luk Huen Ling Claire as the independent non-executive Directors.*

## 董事於競爭業務之權益

於二零二三年六月三十日，本公司董事及控股股東或其各自之聯繫人（定義見GEM上市規則）概無於與本集團業務競爭或可能會競爭（不論直接或間接）之任何業務中擁有任何權益。

## 董事進行證券交易

本公司已採納GEM上市規則第5.46至5.68條所載進行買賣之規定標準（「**交易標準**」）作為董事買賣本公司證券之操守守則。經向全體董事作出特定查詢，各董事均已確認彼等於報告期內一直遵守交易標準。

## 審核委員會

本公司已成立審核委員會（「**審核委員會**」），並遵照GEM上市規則第5.28條及企業管治守則制定特定職權範圍，以檢討及監督本公司財務申報及內部監控程序。於二零二三年六月三十日，審核委員會由三名獨立非執行董事組成，即蕭健偉先生、陳敏儀女士及陸萱凌女士。蕭健偉先生為審核委員會主席。

審核委員會已審閱本集團第一季度財務報表，並認為該等報表符合適用會計準則，亦已作出恰當披露。

承董事會命

**東方滙財證券國際控股有限公司**

**執行董事**

**李雅貞**

香港，二零二三年八月七日

於本報告日期，董事會包括(i)執行董事蕭恕明先生、李雅貞女士、孫天欣女士及鍾家豪先生；及(ii)獨立非執行董事蕭健偉先生、陳敏儀女士及陸萱凌女士。