



Amuse Group Holding Limited
佰悅集團控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock code 股份代號 : 8545)

2023/24

FIRST QUARTERLY REPORT

第一季度業績報告



CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE "STOCK EXCHANGE")

GEM has been positioned as a market designed to accommodate 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 the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the main board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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

This report will remain on the Stock Exchange's website at www.hkexnews.hk, the GEM website at www.hkgem.com, on the "Latest Company Announcements" page for at least seven days from the date of its posting. This report will also be published on the Company's website at www.amusegroupholding.com.

香港聯合交易所有限公司(「聯交所」)GEM的特色

GEM乃為較於聯交所上市的其他公司帶有更高投資風險的公司提供上市的市場。有意投資者應瞭解投資於該等公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。GEM的較高風險及其他特色表示GEM較適合專業及其他資深投資者。

由於GEM上市公司新興的性質使然，在GEM買賣的證券可能會承受較於聯交所主板買賣的證券為高的市場波動風險，同時亦無法保證在GEM買賣的證券會有高流通量的市場。

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本報告乃遵照聯交所GEM證券上市規則(「GEM上市規則」)而刊載，旨在提供有關佰悅集團控股有限公司(「本公司」)的資料。本公司董事(「董事」)願就本報告共同及個別地承擔全部責任，並在作出一切合理查詢後確認，就彼等所深知及確信：本報告所載資料在各重要方面均屬準確及完整，並無誤導或欺詐成分，亦無遺漏任何其他事項，致使本報告所載任何陳述或本報告產生誤導。

本報告將於聯交所網站www.hkexnews.hk、GEM網站www.hkgem.com內「最新公司公告」一頁於刊登日期起計最少保存七天。本報告亦將於本公司之網站www.amusegroupholding.com內刊發。

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CORPORATE INFORMATION

Board of Directors

Executive Directors

Mr. Li Wai Keung (*Chairman and chief executive officer*)
Mr. To Hoi Pan
Ms. Lee Kwai Fong

Non-executive Directors

Mr. Chu Wai Tak
Mr. Lee Ming Yeung Michael
(retired on 11 August 2023)
Mr. Wei Qing (retired on 11 August 2023)

Independent Non-executive Directors

Mr. Yu Pui Hang
Ms. Chow Chi Ling Janice
Mr. Tung Man
(appointed on 27 April 2023)

Company Secretary

Mr. To Hoi Pan

Compliance Officer

Mr. To Hoi Pan

Authorised Representatives

Mr. Li Wai Keung
Mr. To Hoi Pan

Audit Committee

Ms. Chow Chi Ling Janice
(*Chairlady of Audit Committee*)
Mr. Yu Pui Hang
Mr. Tung Man
(appointed on 27 April 2023)

Remuneration Committee

Mr. Yu Pui Hang
(*Chairman of Remuneration Committee*)
Ms. Chow Chi Ling Janice
Mr. Tung Man
(appointed on 27 April 2023)

Nomination Committee

Mr. Tung Man (*Chairman of Nomination Committee*)
(appointed on 27 April 2023)
Mr. Yu Pui Hang
Ms. Chow Chi Ling Janice

公司資料

董事會

執行董事

李偉強先生 (*主席兼行政總裁*)
杜海斌先生
李桂芳女士

非執行董事

朱偉德先生
李明揚先生
(於二零二三年八月十一日退任)
魏青先生 (於二零二三年八月十一日退任)

獨立非執行董事

余沛恒先生
周緻玲女士
董文先生
(於二零二三年四月二十七日獲委任)

公司秘書

杜海斌先生

合規主任

杜海斌先生

授權代表

李偉強先生
杜海斌先生

審核委員會

周緻玲女士
(*審核委員會主席*)
余沛恒先生
董文先生
(於二零二三年四月二十七日獲委任)

薪酬委員會

余沛恒先生
(*薪酬委員會主席*)
周緻玲女士
董文先生
(於二零二三年四月二十七日獲委任)

提名委員會

董文先生 (*提名委員會主席*)
(於二零二三年四月二十七日獲委任)
余沛恒先生
周緻玲女士

Auditor

Grant Thornton Hong Kong Limited
Certified Public Accountants

Registered Office

Third Floor, Century Yard
Cricket Square, P.O. Box 902
Grand Cayman, KY1-1103
Cayman Islands

Head Office and Principal Place of Business in Hong Kong

Flat B, 33/F, Plaza 88
No. 88 Yeung Uk Road
Tsuen Wan, New Territories
Hong Kong

Principal Share Registrar and Transfer Office

Tricor Services (Cayman Islands) Limited
Third Floor, Century Yard
Cricket Square, P.O. Box 902
Grand Cayman, KY1-1103
Cayman Islands

Hong Kong Branch Share Registrar and Transfer Office

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

Legal Advisers as to Hong Kong Law

David Fong & Co.
Unit A, 12/F, China Overseas Building
139 Hennessy Road
Wanchai, Hong Kong

Principal Bankers

Hang Seng Bank Limited

Company's Website

www.amusegroupholding.com

Stock Code

8545

核數師

致同(香港)會計師事務所有限公司
執業會計師

註冊辦事處

Third Floor, Century Yard
Cricket Square, P.O. Box 902
Grand Cayman, KY1-1103
Cayman Islands

總辦事處及香港主要營業地點

香港
新界荃灣
楊屋道88號
Plaza 88 33樓B室

股份過戶登記總處

Tricor Services (Cayman Islands) Limited
Third Floor, Century Yard
Cricket Square, P.O. Box 902
Grand Cayman, KY1-1103
Cayman Islands

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

香港法律顧問

方良佳律師事務所
香港灣仔
軒尼詩道139號
中國海外大廈12樓A室

主要往來銀行

恒生銀行有限公司

公司網站

www.amusegroupholding.com

股份代號

8545

The board of Directors (the "Board") of the Company is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively the "Group") for the three months ended 30 June 2023 (the "Period"), together with the comparative figures for the three months ended 30 June 2022 (the "Corresponding Period"), which have not been audited nor reviewed by an independent auditor but have been reviewed and approved by the audit committee of the Company (the "Audit Committee"), are set out as follows:

本公司董事會(「董事會」)欣然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(「本期間」)之未經審核簡明綜合業績連同截至二零二二年六月三十日止三個月(「去年同期」)之比較數字，該等業績及數字尚未經獨立核數師審核或審閱，但已獲本公司審核委員會(「審核委員會」)審閱及批准，詳情載列如下：

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the three months ended 30 June 2023

未經審核簡明綜合損益及其他全面收益表

截至二零二三年六月三十日止三個月

		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)
	Notes 附註		
Revenue	3	52,372	43,142
Cost of sales		(41,981)	(35,461)
Gross profit		10,391	7,681
Other (expense)/income, net	4	(1,076)	111
Selling expenses		(1,735)	(1,924)
Administrative expenses		(5,966)	(4,957)
Fair value changes of financial assets at fair value thought profit or loss		(835)	(1,225)
Share of profit of joint ventures		-	96
Profit/(loss) from operations		779	(218)
Finance costs	5(a)	(95)	(22)
Profit/(loss) before taxation	5	684	(240)
Income tax expense	6	(155)	(473)
Profit/(loss) for the period		529	(713)
Earnings/(loss) per share — Basic and diluted (HK cents)	7	0.04	(0.06)
Profit/(loss) for the period		529	(713)
Total comprehensive income/(expense) for the period		529	(713)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the three months ended 30 June 2023

未經審核簡明綜合權益變動表

截至二零二三年六月三十日止三個月

		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Merger reserve 合併儲備 HK\$'000 千港元	Retained earnings 保留盈利 HK\$'000 千港元	Total equity 總權益 HK\$'000 千港元
Balance at 1 April 2022	於二零二二年 四月一日的結餘	10,000	66,991	129	103,232	180,352
Loss for the period	期內虧損	-	-	-	(713)	(713)
Issue of new shares	發行新股份	1,923	8,077	-	-	10,000
Total comprehensive expense	全面開支總額	-	-	-	(713)	(713)
Balance at 30 June 2022 (Unaudited)	於二零二二年 六月三十日的結餘 (未經審核)	11,923	75,068	129	102,519	189,639
Balance at 1 April 2023	於二零二三年 四月一日的結餘	11,923	75,068	129	108,994	196,114
Profit for the period	期內溢利	-	-	-	529	529
Total comprehensive income	全面收益總額	-	-	-	529	529
Balance at 30 June 2023 (Unaudited)	於二零二三年 六月三十日的結餘 (未經審核)	11,923	75,068	129	109,523	196,643

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the three months ended 30 June 2023

1. General information

The Company is incorporated in the Cayman Islands with limited liability under the Companies Law, Chapter 22 (Law 3 of 1961 as consolidated and revised) of the Cayman Islands. The address of the Company's registered office is Third Floor, Century Yard, Cricket Square, P.O. Box 902, Grand Cayman, KY1-1103, Cayman Islands and the principal place of business of the Company is at Flat B-E, 33/F, Plaza 88, No. 88 Yeung Uk Road, Tsuen Wan, New Territories, Hong Kong.

The Company is an investment holding company. The Company and its subsidiaries (together referred to as the "Group") are principally engaged in design, marketing, distribution and retail sales of toys and related products, and provision of agency services.

The measurement basis used in the preparation of the unaudited condensed consolidated financial statements is the historical cost basis. The unaudited condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$") and all figures are rounded to the nearest thousand ("HK\$'000") unless otherwise indicated.

未經審核簡明綜合財務報表附註

截至二零二三年六月三十日止三個月

1. 一般資料

本公司乃根據開曼群島公司法第22章（一九六一年第三號法例，經綜合及修訂）於開曼群島註冊成立的有限公司。本公司的註冊辦事處地址位於 Third Floor, Century Yard, Cricket Square, P.O. Box 902, Grand Cayman, KY1-1103, Cayman Islands，本公司的主要營業地點位於香港新界荃灣楊屋道88號 Plaza 88 33樓B-E室。

本公司為投資控股公司。本公司及其附屬公司（統稱「本集團」）主要從事設計、市場推廣、分銷及零售銷售玩具及相關產品以及提供代理服務。

編製未經審核簡明綜合財務報表使用的計量基準為歷史成本基準。未經審核簡明綜合財務報表乃以港元（「港元」）呈列，除另有指明外，所有數字均四捨五入至最接近的千位（「千港元」）。

2. Basis of preparation

The unaudited condensed consolidated financial statements for the three months ended 30 June 2023 have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual HKFRS, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the applicable disclosure provisions of the GEM Listing Rules. The principal accounting policies used in the unaudited condensed consolidated financial statements for the three months ended 30 June 2023 are consistent with those adopted in the preparation of the Group’s annual financial statements for the year ended 31 March 2023 except for the accounting policy changes that are expected to be reflected in the annual financial statements for the year ending 31 March 2024.

The Group has adopted all the new and revised HKFRSs issued that are relevant to its operations and effective for its accounting period beginning on 1 April 2023. The adoption of the new and revised HKFRSs that are relevant to the Group and effective from the current period had no significant effects on the performances of the Group.

The Group has not early adopted any new and revised HKFRSs that has been issued but are not yet effective.

2. 編製基準

截至二零二三年六月三十日止三個月的未經審核簡明綜合財務報表已根據香港會計師公會（「香港會計師公會」）頒佈的所有適用香港財務報告準則（「香港財務報告準則」），該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、香港公認會計原則及GEM上市規則的適用披露條文編製。編製截至二零二三年六月三十日止三個月的未經審核簡明綜合財務報表所用之主要會計政策與編製本集團截至二零二三年三月三十一日止年度之年度財務報表所採納者一致，惟預期於截至二零二四年三月三十一日止年度之年度財務報表內反映的會計政策變動則除外。

本集團已採納所有已頒佈且與其經營業務有關，並於二零二三年四月一日開始的會計期間生效的新訂及經修訂香港財務報告準則。採納與本集團相關及自本期間開始生效的新訂及經修訂香港財務報告準則對本集團之表現並無重大影響。

本集團尚未提早採納任何已頒佈惟尚未生效之新訂及經修訂香港財務報告準則。

3. Revenue and business segment

(a) Revenue

The principal activities of the Group are design, marketing, distribution and retail sales of toys and related products, and provision of agency services.

The Group's revenue comprised the sales of Original Design Manufacturing ("ODM") toys to license holders, sale of own licensed toys and related products, distribution of imported toys and related products and revenue of agency services related to engineering projects and is analysed by principal activities as follows:

3. 收益及業務分部

(a) 收益

本集團的主要活動為設計、市場推廣、分銷及零售銷售玩具及相關產品以及提供代理服務。

本集團的收益包括銷售原設計製造(「ODM」)玩具予特許持有人、銷售自家特許玩具及相關產品、分銷進口玩具及相關產品以及工程項目相關代理服務收益，並按主要活動劃分分析如下：

		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)
Sales of ODM toys to license holders	銷售ODM玩具予特許持有人	26,569	24,002
Distribution of imported toys and related products	分銷進口玩具及相關產品	13,477	8,429
Sales of own licensed toys and related products	銷售自家特許玩具及相關產品	9,326	10,711
Revenue of agency services related to engineering projects	工程項目相關代理服務收益	3,000	—
Total	總計	52,372	43,142

3. Revenue and business segment (Continued)

(a) Revenue (Continued)

The Group's customers are primarily distributors based in Japan. The percentage of revenue contributed by the Group's five largest customers for the Period amounted to approximately 68.9% (the Corresponding Period: approximately 80.6%). Further details regarding the Group's principal activities are disclosed below.

The Group manages its business by three divisions, namely sale of ODM toys, sale of own licensed toys and related products and distribution of imported toys and related products. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management for the purposes of resource allocation and performance assessment, the Group has identified the above four reportable segments. No operating segments have been aggregated to form the above reportable segments.

(b) Information about major customers

Revenue from customers during the Period contributing over 10% of the Group's revenue are as follows:

3. 收益及業務分部 (續)

(a) 收益 (續)

本集團的客戶主要為日本分銷商。本期間的本集團五大客戶產生的收益百分比為約68.9% (去年同期: 約80.6%)。有關本集團主要活動的更多詳情於下文披露。

本集團按三個分部管理其業務，即銷售ODM玩具、銷售自家特許玩具及相關產品及分銷進口玩具及相關產品。按照內部就資源分配及表現評估向本集團最高行政管理層呈報資料的相同方式，本集團已識別以上四個可呈報分部。概無匯總經營分部以構成以上可呈報分部。

(b) 主要客戶的資料

本期間佔本集團收益逾10%的客戶的收益列載如下：

		Three months ended 30 June	
		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)
Group's largest customer	本集團最大客戶		
— sales of products	— 銷售產品	28,300	24,704

4. Other net expense/income

4. 其他淨開支／收入

		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)
Bank interest income	銀行利息收入	364	6
Net exchange loss	匯兌虧損淨額	(1,561)	(1,099)
Gain on disposal of property, plant and equipment	出售物業、廠房及設備 之收益	-	380
Freight charge income	運費收入	92	70
Management fee income	管理費收入	-	223
Government grants	政府補貼	-	404
Sundry income	雜項收入	29	127
		(1,076)	111

5. Profit/loss before taxation

Profit/loss before taxation is arrived at after charging:

5. 除稅前溢利／虧損

除稅前溢利／虧損乃經扣除以下各項後達致：

		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)
(a) Finance costs	(a) 融資成本		
Interest on bank loan and overdrafts	銀行貸款及透支 利息	40	13
Interest on lease liabilities	租賃負債利息	55	9
		95	22
(b) Staff costs (including directors' (b) remuneration)	(b) 員工成本 (包括董事酬金)		
Salaries, wages and other benefits	薪金、工資及 其他福利	3,446	3,333
Contributions to defined contributions retirement plans	定額供款退休計劃 供款	95	106
		3,541	3,439
(c) Other items	(c) 其他項目		
Depreciation of owned assets	擁有資產折舊	1,580	734
Depreciation of right-of-use assets	使用權資產折舊	788	581
Auditor's remuneration	核數師酬金	205	198

6. Income tax expense

6. 所得稅開支

		Three months ended 30 June 截至六月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
Current tax — Hong Kong profits tax	即期稅項 — 香港利得稅	155	473
		155	473

The provision for Hong Kong profits tax is calculated at 16.5% of the estimated assessable profits for each of the reporting period.

於各報告期間，就香港利得稅所作出的撥備乃根據估計應課稅溢利按16.5%計算。

7. Earnings/loss per share

The calculation of basic earnings/loss per share is based on the profit attributable to ordinary equity shareholders of the Company of approximately HK\$529,000 (loss in the Corresponding Period: approximately HK\$713,000) and weighted average of 1,192,307,692 ordinary shares in issue during the Period (the Corresponding Period: 1,120,456,466 shares).

The weighted average number of ordinary shares is calculated as follows:

7. 每股盈利／虧損

每股基本盈利／虧損乃根據本期間本公司普通權益股東應佔溢利約529,000港元(去年同期虧損:約713,000港元)及已發行普通股加權平均數1,192,307,692股(去年同期:1,120,456,466股)計算。

普通股加權平均數計算如下:

		At 30 June 於六月三十日	
		2023 二零二三年 (Unaudited) (未經審核)	2022 二零二二年 (Unaudited) (未經審核)
Issued ordinary share at 1 April	於四月一日的已發行普通股	1,192,307,692	1,000,000,000
Weighted average number of shares at 30 June	於六月三十日的股份加權平均數	1,192,307,692	1,120,456,466

There was no difference between basic and diluted earnings per share as the Company did not have any dilutive potential shares outstanding during the Period and the Corresponding Period.

由於本公司於本期間及去年同期並無任何發行在外之潛在攤薄股份，故每股基本及攤薄盈利並無差異。

8. Dividends

No dividends were paid or declared by the Company or any of the subsidiaries during the Period (the Corresponding Period: HK\$Nil).

8. 股息

於本期間，本公司或任何附屬公司並無派付或宣派股息(去年同期:零港元)。

MANAGEMENT DISCUSSION AND ANALYSIS

Business review

The Group is principally engaged in design, marketing, distribution and retail sales of toys and related products, and provision of agency services related to engineering projects.

Business in the sales of ODM toys to license holder

The Group's revenue in the sales of ODM toys to license holders increased by approximately 10.7% to approximately HK\$26,569,000 (the Corresponding Period: approximately HK\$24,002,000).

The increase in revenue from this segment was primarily because of the production schedule varied in the suppliers in the Period.

Business in the distribution of imported toys and related products

The Group's revenue in the distribution of imported toys and related products substantially increased by approximately 59.9% to approximately HK\$13,477,000 (the Corresponding Period: approximately HK\$8,429,000).

The increase in revenue from the distribution of imported toys and related products was mainly attributable to the revenue in the Corresponding Period was comparative low which affected by COVID-19 Pandemic.

管理層討論及分析

業務回顧

本集團主要從事設計、市場推廣、分銷及零售銷售玩具及相關產品以及提供工程項目相關代理服務。

銷售ODM玩具予特許持有人業務

本集團銷售ODM玩具予特許持有人之收益增加約10.7%至約26,569,000港元(去年同期:約24,002,000港元)。

來自本分部之收益增加乃主要由於本期間供應商的生產計劃有變。

分銷進口玩具及相關產品業務

本集團分銷進口玩具及相關產品之收益大幅增加約59.9%至約13,477,000港元(去年同期:約8,429,000港元)。

分銷進口玩具及相關產品之收益增加乃主要由於去年同期收益受到COVID-19疫情影響而相對較低所致。

Business in the sales of own licensed toys and related products

The Group's revenue in the sales of own licensed toys and related products decreased by approximately 12.9% to approximately HK\$9,326,000 (the Corresponding Period: approximately HK\$10,711,000).

The decrease in revenue from the sales of own licensed toys and related products was primarily because of no hot item has released in the Period.

Business in the agency services related to engineering projects

The Group's revenue in agency services related to engineering projects is approximately HK\$3,000,000 (the Corresponding Period: nil).

The revenue from this segment was primarily contributed by consultancy services for a construction project. The scope of the consultancy service was included in (i) Engineering Consultancy, (ii) Management Guidance, (iii) Progress Control, and (iv) Quality Control.

Financial Analysis

Revenue

Revenue increased by approximately 21.4% to approximately HK\$52,372,000 for the Period from approximately HK\$43,142,000 for the Corresponding Period. The increase in revenue was mainly due to the notable increase in revenue from (i) distribution of imported toys and related products; (ii) sales of ODM toys to license holders in the Period; (iii) the new segment contribution.

Cost of sales

Cost of sales increased by approximately 18.4% to approximately HK\$41,981,000 for the Period from approximately HK\$35,461,000 for the Corresponding Period. The increase of cost of sales aligns with the increase of revenue.

銷售自家特許玩具及相關產品業務

本集團銷售自家特許玩具及相關產品之收益減少約12.9%至約9,326,000港元(去年同期:約10,711,000港元)。

銷售自家特許玩具及相關產品之收益減少乃主要由於本期間並無發布任何熱門產品。

工程項目相關代理服務業務

本集團於工程項目相關代理服務的收益為約3,000,000港元(去年同期:無)。

此分部的收益主要來自一個建築項目的諮詢服務。諮詢服務的範圍包括(i)工程諮詢；(ii)管理指引；(iii)進度控制；及(iv)質素控制。

財務分析

收益

收益由去年同期約43,142,000港元增加約21.4%至本期間約52,372,000港元。收益增加主要由於本期間(i)分銷進口玩具及相關產品；(ii)銷售ODM玩具予特許持有人；(iii)新分部貢獻的收益顯著增加所致。

銷售成本

銷售成本由去年同期約35,461,000港元增加約18.4%至本期間約41,981,000港元。銷售成本增幅與收益增幅同步。

Gross profit

Gross profit increased by approximately 35.3% to approximately HK\$10,391,000 for the Period from approximately HK\$7,681,000 for the Corresponding Period. The gross profit margin increased to approximately 19.8% for the Period from approximately 17.8% for the Corresponding Period.

The increase of gross profit was mainly because of the significant increase in the distribution of imported toys and related products, which is comparatively high in profit margin among the business segments.

Other expense/income, net

Other expense/income, net decreased by approximately 1,069.4% to other expense, net of approximately HK\$1,076,000 for the Period from other income, net of approximately HK\$111,000 for the Corresponding Period.

The decrease was mainly due to the sharp rebound in the US dollar during the Period. The foreign currency held on hand during the Period results in a foreign exchange loss being written off from other incomes.

Selling expenses

Selling expenses decreased by approximately 9.8% to approximately HK\$1,735,000 for the Period from approximately HK\$1,924,000 for the Corresponding Period.

The decrease in selling expenses was mainly due to the closure of one retail outlet in the Period due to the impact of the COVID-19 epidemic, which resulted in decrease in selling expenses in the Period as compared to the Corresponding Period.

Administrative expenses

Administrative expenses increased by approximately 20.4% to approximately HK\$5,966,000 for the Period from approximately HK\$4,957,000 for the Corresponding Period. The increase in administrative expense was mainly due to additional expenses occurred for the new office commenced to use in the Period.

Event after the reporting period

There is no significant event subsequently to 30 June 2023 which would materially affect the Group's operating and financial performance.

毛利

毛利由去年同期約7,681,000港元增加約35.3%至本期間約10,391,000港元。毛利率由去年同期約17.8%增加至本期間約19.8%。

毛利增加主要由於分銷進口玩具及相關產品大幅增加，而分銷進口玩具及相關產品的利潤率在一眾業務分部中相對較高。

其他淨開支／收入

其他淨開支／收入由去年同期其他淨收入約111,000港元減少約1,069.4%至本期間其他淨開支約1,076,000港元。

此項減少主要由於本期間美元大幅反彈。本期間手頭持有的外幣導致從其他收入中撇銷外匯虧損。

銷售開支

銷售開支由去年同期約1,924,000港元減少約9.8%至本期間約1,735,000港元。

銷售開支減少乃主要由於受COVID-19疫情影響，於本期間關閉了一間零售店，導致本期間銷售開支較去年同期減少。

行政開支

行政開支由去年同期約4,957,000港元增加約20.4%至本期間約5,966,000港元。行政開支增加主要由於本期間啟用新辦公室產生的額外開支。

報告期後的事項

於二零二三年六月三十日之後並無發生可能對本集團經營及財務表現有重大影響之重大事項。

Liquidity, financial resources and funding

As at 30 June 2023, we had cash and bank deposits of approximately HK\$122,709,000 (31 March 2023: approximately HK\$133,555,000), which were cash at banks and on hand and bank deposits.

As at 30 June 2023, no bank deposit was pledged (31 March 2023: nil).

As at 30 June 2023, the Group's indebtedness comprised bank loans of approximately HK\$3,157,000 (31 March 2023: approximately HK\$3,187,000) and lease liabilities of approximately HK\$6,728,000 (31 March 2023: approximately HK\$7,625,000).

The Group's gearing ratio, which is calculated by total debt (defined as bank and other debts incurred not in the ordinary course of business) divided by total equity, was 0.03 times as at 30 June 2023 (31 March 2023: 0.02 times).

Capital structure

As at 30 June 2023 and 31 March 2023, the capital structure of our Company comprised issued share capital and reserves.

Future plans for material investments and capital assets

Save as disclosed in the prospectus of the Company dated 18 May 2018 (the "Prospectus"), the Group may consider investment in capital assets including properties should opportunities arise.

Material acquisitions and disposals of subsidiaries and affiliated companies

During the Period, the Group did not have any material acquisitions and disposals of subsidiaries and affiliated companies.

Contingent liabilities

The Group had no material contingent liabilities as at 30 June 2023 (31 March 2023: nil).

流動資金、財務資源及撥資

於二零二三年六月三十日，我們有現金及銀行存款約122,709,000港元(二零二三年三月三十一日：約133,555,000港元)，該等現金及銀行存款為銀行現金及手頭現金及銀行存款。

於二零二三年六月三十日，概無抵押任何銀行存款(二零二三年三月三十一日：無)。

於二零二三年六月三十日，本集團之債務包括約3,157,000港元之銀行貸款(二零二三年三月三十一日：約3,187,000港元)及約6,728,000港元之租賃負債(二零二三年三月三十一日：約7,625,000港元)。

於二零二三年六月三十日，本集團之資本負債比率按總債項(定義為並非在日常業務過程中產生的銀行及其他債項)除以總權益計算為0.03倍(二零二三年三月三十一日：0.02倍)。

資本架構

於二零二三年六月三十日及二零二三年三月三十一日，本公司的資本架構由已發行股本及儲備組成。

有關重大投資及資本資產的未來計劃

除本公司日期為二零一八年五月十八日之招股章程(「招股章程」)所披露者外，本集團可能會於時機到來時考慮進行資本資產(包括物業)投資。

重大收購及出售附屬公司及聯屬公司

於本期間，本集團並無任何重大收購及出售附屬公司及聯屬公司。

或然負債

於二零二三年六月三十日，本集團並無任何重大或然負債(二零二三年三月三十一日：無)。

Exposure to exchange rate fluctuation

Foreign currency risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group mainly operates in Hong Kong with most of the transactions denominated and settled in HK\$.

During the Period, the Group's exposure to foreign currency risk primarily arose from certain financial instruments including trade and other receivables, cash and cash equivalents and trade and other payables which are denominated in JPY, RMB and/or US\$. During the Period and the Corresponding Period, the Group did not adopt any hedging strategy but the management continuously monitored the foreign exchange risk exposure on a case-by-case basis. The Group did not use any hedging contracts to engage in speculative activities during the Period and the Corresponding Period.

Charge on group's assets

At 30 June 2023, the Group's building with an aggregate carrying value of approximately HK\$6,025,000 were mortgaged to secure banking facilities granted to the Group (31 March 2023: approximately HK\$5,892,000).

Information on employees

As at 30 June 2023, the Group had 42 employees (31 March 2023: 40) working in Hong Kong. Employees are remunerated according to their performance and work experience. On top of basic salary, commission, discretionary bonus and share option may be granted to eligible staff by reference to the Group's performance as well as individual's performance. The total staff cost (including remuneration of the Directors and mandatory provident funds contributions) for the Period amounted to approximately HK\$3,541,000 (the Corresponding Period: approximately HK\$3,439,000).

Dividend

The Board does not recommend the payment of dividend for the Period (the Corresponding Period: Nil).

匯率波動風險

外幣風險指外匯匯率變動導致金融工具公平價值或未來現金流量出現波動的風險。本集團主要於香港經營，大部分交易以港元計值及償付。

於本期間，本集團面對的外幣風險主要來自若干金融工具，包括貿易及其他應收款項、現金及現金等價物以及貿易及其他應付款項，上述各項以日圓、人民幣及／或美元計值。於本期間及去年同期，本集團並無採納任何對沖策略，但管理層持續監察逐個個案的外匯風險。於本期間及去年同期，本集團並無使用任何對沖合約以從事投機活動。

集團資產抵押

於二零二三年六月三十日，總賬面值約為6,025,000港元的本集團樓宇已予按揭，以抵押本集團獲授的銀行融資（二零二三年三月三十一日：約5,892,000港元）。

有關僱員的資料

於二零二三年六月三十日，本集團於香港聘用42名僱員（二零二三年三月三十一日：40名）。僱員酬金乃根據彼等的表現及工作經驗釐定。除基本薪金外，經參考本集團的業績及個人表現後，合資格員工亦可能獲授予佣金、酌情花紅及購股權。本期間的總員工成本（包括董事酬金及強積金供款）約為3,541,000港元（去年同期：約3,439,000港元）。

股息

董事會不建議派付本期間的股息（去年同期：無）。

Principal risks and uncertainties

The business operations and performances of the Group may be affected by various factors, some of which are external causes and some are inherent to the business. The principal risks and uncertainties are summarised as follows:

Principal risks and uncertainties facing the Group

本集團所面臨之主要風險及不明朗因素

- Failure to obtain new orders could materially affect the Group's financial performance
- 無法取得新訂單或會對本集團之財務表現造成重大影響
- The Group relies on the performance of senior management team
- 本集團依賴其高級管理團隊的表現
- Ineffective quality control over the suppliers and products may result in negative impact on the business and operation of the Group
- 對供應商及產品的品質控制無效可能導致對本集團業務及營運造成不利影響
- The Group may be exposed to delays and/or defaults of payments by customers which would adversely affect cash flows or financial results
- 本集團可能面對客戶延遲及/或違約付款的情況，該情況會對現金流量或財務業績產生不利影響
- Failure to renew existing license rights and/or obtain license rights for own licensed toys will have adverse impact on financial performance on the Group
- 未能為自家特許玩具續期現有特許權及/或取得特許權將對本集團之財務表現產生不利影響

主要風險及不確定性

本集團之業務營運及表現可能受多項因素影響，當中有部分為外部因素，有部分則為與業務有關的固有因素。主要風險及不明朗因素概述如下：

Directors' approach to addressing these risks and uncertainties

董事處理該等風險及不明朗因素的方法

- The Group has constantly built up good relationships with key customers and actively solicited new customers
- 本集團一直與主要客戶建立良好關係，並積極與新客戶接洽
- The Group has constantly provided training to senior management team to enhance their performance
- 本集團一直提供培訓予高級管理團隊，以改善彼等的表現
- The Group has professional and well trained engineer team to working closely and timely with suppliers in order to maintain its product in high standard of quality
- 本集團擁有訓練有素的專業工程師團隊，其與供應商及時密切合作，以維持其產品的高品質標準
- The Group only offer credit period for customers with long term relationship and well credit record. Most of the customers are traded on cash basis
- 本集團僅向擁有長期關係及信貸記錄良好的客戶提供信貸期。多數客戶以現金交易
- The Group has a dedicated team to work closely with existing licensor, obtained outstanding results in the joint events with the licensors. The Group has kept up good relationship and also developing new relationship with potential new licensors in the market
- 本集團擁有專門團隊與現有特許人密切合作，在與特許人的聯合活動中取得出色成果。本集團在維護良好關係的同時，亦與市場上的潛在新特許人發展新關係

Outlook

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

The Board will proactively seek potential business opportunities and explore the possibility to expand the Group's network beyond to ACG figure toys market. This will diversify the sources of income of the Group and enhance value to the shareholders.

In the future, the Board believes that the Group will achieve another breakthrough in terms of its business performance by capitalising upon its advantage of having a wide product portfolio of high-end toys.

展望

本集團將根據上市前擬定之計劃及實際運作情況穩步推進有利於本公司業務目標的有效實施並從中獲益。

董事會將積極尋求潛在商機並探索將本集團之網絡擴展至ACG手辦玩具市場以外。此舉將令本集團的收入來源多元化及為股東增值。

在未來，董事會相信，透過善用其擁有廣泛高端玩具產品組合的優勢，本集團的業務表現將達成另一個突破。

OTHER INFORMATION

Interests and Short Positions of Directors and Chief Executive in the Shares, Underlying Shares and Debentures of the Company

As at 30 June 2023, the interests or short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO"), Chapter 571), which were 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 or short positions which they are taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by directors to be notified to the Company and the Stock Exchange, were as follows:

其他資料

董事及主要行政人員於本公司股份、相關股份及債權證中的權益及淡倉

於二零二三年六月三十日，董事及本公司主要行政人員於本公司或其任何相聯法團（定義見第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債權證中，擁有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（包括彼等根據證券及期貨條例有關條文被當作或視為擁有的權益或淡倉），或根據證券及期貨條例第352條須記錄於該條例所指登記冊的權益或淡倉，或根據有關董事進行證券交易的GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益或淡倉如下：

Name of Director	Nature of interest/ Holding capacity	Number of ordinary shares held	Percentage of issued share capital of the Company 佔本公司已發行 股本的百分比 (Note 1) (附註1)
董事姓名	權益性質／控股身份	所持普通股數目	
Mr. Li Wai Keung ("Mr. Li") (Note 1) 李偉強先生（「李先生」）（附註1）	Interest of a controlled corporation 受控法團權益	180,800,000 (L) (Notes 2) (附註2)	15.16%

Notes:

- Mr. Li is wholly and beneficially interested in the said shares through his wholly owned company, Infinite Force Holdings Ltd ("Infinite Force"), which is the beneficial owner of 180,800,000 Shares.
- The letter "L" denotes the person's long position in the Shares.

附註：

- 李先生透過其全資擁有公司 Infinite Force Holdings Ltd（「Infinite Force」）（為180,800,000股股份的實益擁有人）於上述股份中擁有全資及實益權益。
- 字母「L」指該人士於股份之好倉。

Save as disclosed above, as at 30 June 2023, none of the Directors or chief executive of the Company had any other interest or a short position in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) that was required to be recorded in the register kept by the Company under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to Rule 5.46 of the GEM Listing Rules.

Interests and Short Positions of Substantial Shareholders in the Shares, Underlying Shares and Debentures of the Company

As at 30 June 2023, person (other than the directors of the Company) who had interests or short positions in the shares and underlying shares of the Company, being 5% or more of the Company's issued share capital, was recorded in the register required to be kept under section 336 of the SFO were as follows:

除上文所披露者外，於二零二三年六月三十日，董事或本公司主要行政人員概無於本公司或其任何相聯法團（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根據證券及期貨條例第352條的規定須記入本公司存置的登記冊內的任何其他權益或淡倉；或根據GEM上市規則第5.46條須知會本公司及聯交所的任何其他權益或淡倉。

主要股東於本公司股份、相關股份及債權證中的權益及淡倉

於二零二三年六月三十日，除本公司董事外，根據證券及期貨條例第336條須予存置之登記冊所記錄，持有佔本公司已發行股本5%或以上之本公司股份及相關股份之權益或淡倉的人士載列如下：

Name of Shareholders	Nature of interest/ Holding capacity	Number of ordinary shares held	Percentage of issued share capital of the Company 佔本公司已發行 股本的百分比 (Note 1) (附註1)
股東姓名／名稱	權益性質／控股身份	所持普通股數目	
Infinite Force	Beneficial owner 實益擁有人	180,800,000 (L) (Notes 2, 3) (附註2、3)	15.16%
Ms. Fong Wing Yan ("Ms. Fong") 方穎茵女士(「方女士」)	Interest of spouse 配偶權益	180,800,000 (L) (Note 4) (附註4)	15.16%
Ms. Lam Hoi Yan 林凱恩女士	Beneficial owner 實益擁有人	65,000,000 (L)	5.45%

Notes:

1. As at 30 June 2023, the Company's issued ordinary share capital was HK\$11,923,077 divided into 1,192,307,692 Shares of HK\$0.01 each.
2. Infinite Force, a company incorporated in the British Virgin Islands on 18 October 2016 and an investment holding company, is wholly and beneficially owned by Mr. Li who is the Chairman and an executive Director. Therefore, Mr. Li is deemed to be interested in the 180,800,000 Shares held by Infinite Force by virtue of his 100% shareholding interest in Infinite Force.
3. The letter "L" denotes the person's long position in the Shares.
4. Ms. Fong is the spouse of Mr. Li. She is deemed to be interested in the Shares in which Mr. Li is interested under Part XV of the SFO.

Purchase, sale or redemption of listed securities of the Company

The Company had not redeemed any of its ordinary shares during the Period. Neither the Company nor any of its subsidiaries had purchased or sold any of the Company's ordinary shares during the Period.

Directors' and controlling shareholders' interest in competing business

None of the Directors, the directors of the Company's subsidiaries, the Company's controlling shareholders, or any of their respective close associates, as defined in the GEM Listing Rules, has interest in any business that competes or may compete, either directly or indirectly, with the businesses of the Group or has any other conflict of interests with the Group (other than being a Director and/or a director of its subsidiaries and their respective associates) during the Period.

Directors' securities transactions

The Company has adopted a code of conduct regarding securities transactions by the Directors 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. The Company had made specific enquiry of all the Directors and the Company was not aware of any non-compliance with the required standard of dealings regarding securities transactions by the Directors during the Period.

附註：

1. 於二零二三年六月三十日，本公司之已發行普通股本為11,923,077港元（分為1,192,307,692股每股面值0.01港元之股份）。
2. Infinite Force為一間於二零一六年十月十八日在英屬維爾京群島註冊成立之投資控股公司，其由主席及執行董事李先生全資實益擁有。因此，由於李先生於Infinite Force擁有100%股權，彼被視為於Infinite Force持有之180,800,000股股份中擁有權益。
3. 字母「L」指該人士於股份之好倉。
4. 方女士為李先生之配偶。根據證券及期貨條例第XV部，彼被視為於李先生擁有權益之股份中擁有權益。

購買、出售或贖回本公司上市證券

於本期間，本公司並無贖回任何其普通股。於本期間，本公司及其任何附屬公司概無購買或出售本公司任何普通股。

董事及控股股東於競爭業務的權益

於本期間，董事、本公司附屬公司的董事、本公司控股股東或任何彼等各自的緊密聯繫人（定義見GEM上市規則）概無於與本集團業務（不論直接或間接）競爭或可能競爭的任何業務擁有權益或與本集團產生任何其他利益衝突（除作為董事及／或其附屬公司之董事及彼等各自的聯繫人外）。

董事進行證券交易

本公司已採納董事進行證券交易的操守守則，其條款不遜於GEM上市規則第5.48至5.67條所載交易規定標準。本公司已向全體董事作出特定查詢，且本公司並不知悉於本期間董事在進行證券交易時有任何不遵守相關交易規定標準的情況。

Interests of the compliance adviser

In accordance with Rule 6A.19 of the GEM Listing Rules, the Company had appointed Ample Capital Limited (“Ample Capital”) to be the compliance adviser with the compliance adviser agreement (the “Compliance Adviser Agreement”) entered into between the Company and Ample Capital dated 10 May 2018 and as supplemented dated 26 August 2019, 15 April 2021 and 30 June 2022. Upon completion of the period provided for Rule 6A.19 of the GEM Listing Rules, the Company and Ample Capital have mutually agreed to terminate the Compliance Adviser Agreement on 1 October 2022.

Share Option Scheme

The Company’s share option scheme (the “Share Option Scheme”) was approved by a resolution of the Company’s shareholders passed on 11 May 2018. The principal terms of the Share Option Scheme, a summary of which is set out in Appendix VI to the Prospectus, are in compliance with the provisions under Chapter 23 of the GEM Listing Rules.

As of 30 June 2023 and up to the date of this report, there were no options granted, exercised, lapsed or cancelled under the Share Option Scheme. There was no outstanding share option not yet exercised under the Share Option Scheme.

Corporate governance practice

The Company has applied the principles and code provisions in the Corporate Governance Code and Corporate Governance Report (the “Code”) as set out in Appendix 15 to the GEM Listing Rules. In the opinion of the Board, the Company has complied with the Code during the Period except for the deviation from the code provision A.2.1 of the Code. Mr. Li is the chairman of the Board and the chief executive officer of the Company and he has been managing the Group’s business and supervising the overall operations of the Group since 2004. The Directors consider that vesting the roles of the chairman of the Board and the chief executive officer of the Company in Mr. Li is beneficial to the management and business development of the Group and will provide a strong and consistent leadership to the Group. The Board will continue to review and consider splitting the roles of the chairman of the Board and the chief executive officer at a time when it is appropriate and suitable by taking into account the circumstances of the Group as a whole.

合規顧問的權益

根據GEM上市規則第6A.19條，本公司已委任豐盛融資有限公司（「豐盛融資」）為合規顧問，本公司與豐盛融資於二零一八年五月十日訂立及於二零一九年八月二十六日、二零二一年四月十五日及二零二二年六月三十日補充合規顧問協議（「合規顧問協議」）。於GEM上市規則第6A.19條所規定的期限屆滿後，於二零二二年十月一日，本公司與豐盛融資雙方同意終止合規顧問協議。

購股權計劃

本公司購股權計劃（「購股權計劃」）乃由本公司股東於二零一八年五月十一日通過的一項決議案批准。購股權計劃的主要條款概述於招股章程附錄六，並符合GEM上市規則第23章的條文。

於二零二三年六月三十日及直至本報告日期，概無購股權計劃項下的購股權已授出、行使、失效或註銷。概無購股權計劃項下尚未行使的購股權。

企業管治常規

本公司已應用GEM上市規則附錄十五所載的企業管治守則及企業管治報告（「守則」）的原則及守則條文。董事會認為，本公司於本期間一直遵守守則，惟偏離守則的守則條文第A.2.1條除外。李先生為本公司董事會主席兼行政總裁，彼自二零零四年起一直管理本集團的業務及監督本集團的整體營運。董事認為，李先生兼任本公司董事會主席與行政總裁兩職對本集團的管理及業務發展有利，並將為本集團提供強勢和貫徹的領導。董事會將繼續檢討及考慮於適當時候區分董事會主席與行政總裁的職務，並以本集團整體情況作為考量。

Audit committee

The Audit Committee has reviewed the unaudited condensed consolidated financial statements for the three months ended 30 June 2023 of the Group with the management and is of the view that such unaudited condensed consolidated financial statements complied with the applicable accounting standards, the requirements under the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures had been made.

By order of the Board
Amuse Group Holding Limited
Li Wai Keung
Chairman and Executive Director

Hong Kong, 11 August 2023

As at the date of this report, the Board composition is as follows:

Chairman and executive Director:
Mr. Li Wai Keung

Executive Directors:
Mr. To Hoi Pan
Ms. Lee Kwai Fong

Non-executive Directors:
Mr. Chu Wai Tak
Mr. Lee Ming Yeung Michael
(retired on 11 August 2023)
Mr. Wei Qing (retired on 11 August 2023)

Independent non-executive Directors:
Ms. Chow Chi Ling Janice
Mr. Yu Pui Hang
Mr. Tung Man
(appointed on 27 April 2023)

審核委員會

本集團截至二零二三年六月三十日止三個月的未經審核簡明綜合財務報表已由審核委員會及管理層審閱，且彼等認為有關未經審核簡明綜合財務報表符合適用會計準則、GEM上市規則規定及其他適用法律規定，並且已作出充足的披露。

承董事會命
佰悅集團控股有限公司
主席兼執行董事
李偉強

香港，二零二三年八月十一日

於本報告日期，董事會成員如下：

主席兼執行董事：
李偉強先生

執行董事：
杜海斌先生
李桂芳女士

非執行董事：
朱偉德先生
李明揚先生
(於二零二三年八月十一日退任)
魏青先生(於二零二三年八月十一日退任)

獨立非執行董事：
周繳玲女士
余沛恒先生
董文先生
(於二零二三年四月二十七日獲委任)



Amuse Group Holding Limited
佰悅集團控股有限公司