

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，並明確表示概不就因本公告全部或任何部分內容而產生或因依賴該等內容而引致的任何損失承擔任何責任。

New Amante Group Limited
新愛德集團有限公司

(於開曼群島註冊成立之有限公司)

(股份代號: 8412)

截至2023年8月31日止三個月
季度業績公告

新愛德集團有限公司(「**本公司**」，連同其附屬公司統稱「**本集團**」)董事(「**董事**」)會(「**董事會**」)宣佈本集團截至2023年8月31日止三個月(「**第一季度**」)之未經審核簡明綜合財務報表。本公告載列本公司2023年第一季度報告全文，並符合香港聯合交易所有限公司(「**聯交所**」)GEM證券上市規則(「**GEM上市規則**」)有關第一季度業績初步公告附載的資料規定。

承董事會命

新愛德集團有限公司

董事會主席兼行政總裁

王志勇

香港，2023年10月12日

於本公告日，執行董事為王志勇先生、劉惠婧女士及雷樂欣女士；獨立非執行董事為龐振宇先生、許維雄先生及蔣喬蔚先生。

本公告乃根據**GEM**上市規則而刊載，旨在提供有關本公司的資料。董事願就本公告的資料共同及個別地承擔全部責任。董事作出一切合理查詢後，確認就彼等所知及所信，本公告所載資料在各重要方面均屬準確完整，沒有誤導或欺詐成份，且並無遺漏任何事項，足以令致本公告或其所載任何陳述產生誤導。

本公告將由刊登日期起計最少一連七日於聯交所網站<http://www.hkexnews.hk>刊載。本公告亦將於本公司網站www.new-amante.com刊載。

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

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

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.

香港聯合交易所有限公司 GEM的特色

GEM的定位乃為相較其他在聯交所上市的公司帶有更高投資風險的中小型公司提供上市的市場。有意投資者應了解投資於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。

由於GEM上市公司一般為中小型公司，在GEM買賣的證券可能會較在聯交所主板買賣的證券承受更大的市場波動風險，同時亦無法保證在GEM買賣的證券會有高流通量的市場。

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

This report, for which the directors of New Amante Group Limited collectively and individually accept full responsibility, includes particulars given in compliance with 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.

The Board hereby announces the unaudited condensed consolidated financial statements of the Group for the Reporting Period, together with the unaudited comparative figures for the Corresponding Period as set out herein.

本報告的資料乃根據GEM上市規則而刊載，旨在提供有關新愛德集團有限公司的資料。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，本報告所載資料於所有重大方面均屬準確完整，並無誤導或欺詐成份，且並無遺漏任何其他事宜致使本報告內任何陳述或本報告產生誤導。

董事會謹此宣布本集團截至報告期間止未經審核簡明綜合財務報表，連同去年同期的未經審核比較數字載列於內文。

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Financial Highlights

財務摘要

The Group's revenue for the Reporting Period was approximately HK\$21,961,000, representing an increase of approximately 112.9% when compared with that of the Corresponding Period.

The Group recorded a loss and total comprehensive expense for the Reporting Period of approximately HK\$2,258,000, while there was a loss and total comprehensive expense of approximately HK\$2,556,000 for the Corresponding Period.

The Board did not recommend payment of any dividend for the Reporting Period.

本集團於報告期間的收益為約21,961,000港元，較去年同期的收益上升約112.9%。

本集團於報告期間錄得虧損及全面支出總額約2,258,000港元，而去年同期錄得虧損及全面支出總額約2,556,000港元。

董事會並不建議派付截至報告期間止的任何股息。

DIRECTORS

Executive Directors:

Mr. Wong Chi Yung
(*Chairman and chief executive officer*)
Ms. Liu Huijing (*Vice-chairman*)
Ms. Lui Lok Yan

Independent Non-executive Directors:

Mr. Hui Wai Hung
Mr. Jiang Qiaowei
Mr. Pong Chun Yu

AUDIT COMMITTEE

Mr. Pong Chun Yu (*chairman*)
Mr. Hui Wai Hung
Mr. Jiang Qiaowei

REMUNERATION COMMITTEE

Mr. Pong Chun Yu (*chairman*)
Mr. Hui Wai Hung
Mr. Jiang Qiaowei

NOMINATION COMMITTEE

Mr. Jiang Qiaowei (*chairman*)
Mr. Hui Wai Hung
Mr. Pong Chun Yu

COMPANY SECRETARY

Ms. Sun Shui

COMPLIANCE OFFICER

Mr. Wong Chi Yung

AUTHORISED REPRESENTATIVES

Mr. Wong Chi Yung
Ms. Sun Shui

REGISTERED OFFICE

Windward 3, Regatta Office Park
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

董事

執行董事：

王志勇先生
(*主席兼行政總裁*)
劉惠婧女士 (*副主席*)
雷樂欣女士

獨立非執行董事：

許維雄先生
蔣喬蔚先生
龐振宇先生

審核委員會

龐振宇先生 (*主席*)
許維雄先生
蔣喬蔚先生

薪酬委員會

龐振宇先生 (*主席*)
許維雄先生
蔣喬蔚先生

提名委員會

蔣喬蔚先生 (*主席*)
許維雄先生
龐振宇先生

公司秘書

孫瑞女士

合規主任

王志勇先生

授權代表

王志勇先生
孫瑞女士

註冊辦事處

Windward 3, Regatta Office Park
P.O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

Corporate Information

公司資料

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

25/F., China Huarong Tower
60 Gloucester Road, Wan Chai
Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

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

BRANCH SHARE REGISTRAR AND TRANSFER OFFICE IN HONG KONG

Boardroom Share Registrars (HK) Limited
Room 2103B, 21/F
148 Electric Road, North Point
Hong Kong

PRINCIPAL BANKER

The Hong Kong and Shanghai Banking
Corporation Limited
1 Queen's Road Central
Hong Kong

AUDITOR

BDO Limited
Certified Public Accountants
25th Floor, Wing On Centre
111 Connaught Road Central
Hong Kong

STOCK CODE

8412

COMPANY'S WEBSITE

www.new-amante.com

香港總辦事處及主要營業地點

香港
灣仔告士打道60號
中國華融大廈25樓

開曼群島股份過戶登記總處

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

香港股份過戶登記分處

寶德隆證券登記有限公司
香港
北角電氣道148號
21樓2103B室

主要往來銀行

香港上海滙豐銀行有限公司
香港
皇后大道中1號

核數師

香港立信德豪會計師事務所有限公司
執業會計師
香港
干諾道中111號
永安中心25樓

股份代號

8412

公司網站

www.new-amante.com

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

未經審核簡明綜合損益及其他全面收益表

For the three months ended 31 August 2023 截至2023年8月31日止三個月

		For the three months ended 31 August 截至8月31日止三個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
	Note 附註		
Revenue	2	21,961	10,316
Changes in cost of inventories sold		(6,706)	(2,516)
Other income and gains		172	1,299
Expenses related to short term lease		(463)	(481)
Advertising and marketing expenses		(2,408)	(1,299)
Employee benefits expenses		(6,308)	(3,525)
Depreciation of property, plant and equipment		(949)	(1,158)
Depreciation of right-of-use assets		(1,932)	(1,772)
Other expenses		(5,523)	(3,333)
Finance cost	3	(102)	(87)
Loss before income tax expenses		(2,258)	(2,556)
Income tax expenses	4	-	-
Loss and total comprehensive expense for the period		(2,258)	(2,556)
Loss and total comprehensive (expense)/income for the period attributable to:			
- Owners of the Company		(2,606)	(2,946)
- Non-controlling interests		348	390
		(2,258)	(2,556)
			(restated) (經重列)
Loss per share attributable to owners of the Company			
- Basic and diluted (HK cent)	6	(2.63)	(4.85)

Unaudited Condensed Consolidated Statement of Changes in Equity

未經審核簡明綜合權益變動表

For the three months ended 31 August 2023 截至2023年8月31日止三個月

		Attributable to owners of the Company 本公司擁有人應佔						Non-controlling interests	Total
		Share capital	Share premium	Accumulated loss	Share option reserve	Other reserve	Total		Total
		股本	股份溢價	累計虧損	購股權儲備	其他儲備	總計	非控股權益	總計
		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
Balance at 1 June 2022 (audited)	於2022年6月1日的結餘 (經審核)	9,988	98,650	(130,157)	6,835	8,682	(6,002)	(7,335)	(13,337)
Placing of share	配售股份	1,998	3,875	-	-	-	5,873	-	5,873
Loss and total comprehensive (expense)/income for the period	期內虧損及全面 (支出)/收益總額	-	-	(2,946)	-	-	(2,946)	390	(2,556)
Balance at 31 August 2022 (unaudited)	於2022年8月31日的 結餘(未經審核)	11,986	102,525	(133,103)	6,835	8,682	(3,075)	(6,945)	(10,020)
Balance at 1 June 2023 (audited)	於2023年6月1日的結餘 (經審核)	17,978	108,587	(126,508)	6,835	8,682	15,574	(5,104)	10,470
Placing of share	配售股份	2,397	3,481	-	-	-	5,878	-	5,878
Loss and total comprehensive (expense)/income for the period	期內虧損及全面 (支出)/收益總額	-	-	(2,606)	-	-	(2,606)	348	(2,258)
Balance at 31 August 2023 (unaudited)	於2023年8月31日的 結餘(未經審核)	20,375	112,068	(129,114)	6,835	8,682	18,846	(4,756)	14,090

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

1) GENERAL INFORMATION, BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Company was incorporated in the Cayman Islands as an exempted company with limited liability under the Companies Law (as revised) of the Cayman Islands on 19 May 2016 and its registered office is located at Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands. Its principal place of business in Hong Kong is located at 25/F., China Huarong Tower, 60 Gloucester Road, Wan Chai, Hong Kong. The Shares were listed on GEM by way of share offer since 7 April 2017.

The Company is an investment holding company. The subsidiaries of the Company are principally engaged in the operation of club and entertainment business in Hong Kong.

1) 一般資料、編製基準及會計政策

本公司於2016年5月19日根據開曼群島公司法（經修訂）在開曼群島註冊成立為獲豁免有限公司，其註冊辦事處位於Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands，而其香港主要營業地點則位於香港灣仔告士打道60號中國華融大廈25樓。股份自2017年4月7日起以股份發售方式於GEM上市。

本公司為一間投資控股公司。本公司的附屬公司主要於香港經營會所及娛樂業務。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

1) GENERAL INFORMATION, BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)

The unaudited condensed consolidated financial statements for the Reporting Period have been prepared in accordance with the HKFRSs (which include all Hong Kong Financial Reporting Standards, the HKASs and interpretations) issued by the HKICPA, accounting principles generally accepted in Hong Kong and applicable disclosures by the GEM Listing Rules and the Companies Ordinance in Hong Kong.

The unaudited condensed consolidated financial statements for the Reporting Period have been prepared under the historical cost basis.

The unaudited condensed consolidated financial statements for the Reporting Period are presented in HK\$, which is the same as the functional currency of the Group, and all values are rounded to nearest thousand's ("**HK\$'000**"), except when otherwise indicated.

1) 一般資料、編製基準及會計政策(續)

截至報告期間止的未經審核簡明綜合財務報表乃根據香港會計師公會頒布的香港財務報告準則(包括所有香港財務報告準則、香港會計準則及詮釋)、香港公認會計原則以及GEM上市規則及香港公司條例的適用披露規定編製。

截至報告期間止的未經審核簡明綜合財務報表乃按歷史成本基準編製。

截至報告期間止的未經審核簡明綜合財務報表乃以與本集團的功能貨幣相同的港元呈列,除另有指明者外,所有數值均約整至最接近千位數(「千港元」)。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

1) GENERAL INFORMATION, BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)

The principal accounting policies used in the preparation of the unaudited condensed consolidated financial statements for the Reporting Period are consistent with those applied in the 2023 Annual Report, except for the adoption of new and amendments to HKFRSs that affect the Group and has adopted the first time for the current period's unaudited condensed consolidated financial statements.

The Group has not adopted or early adopted the new and revised HKFRSs (including their consequential amendments) which are relevant to the Group that have been issued but are not yet effective in the preparation of these unaudited condensed consolidated results.

The unaudited condensed consolidated financial statements have not been audited by the Company's auditor, but have been reviewed by the Company's audit committee.

1) 一般資料、編製基準及會計政策(續)

編製截至報告期間止的未經審核簡明綜合財務報表所採用的主要會計政策與2023年報所應用者貫徹一致，惟採納影響本集團且於本期間未經審核簡明綜合財務報表首次採納的新訂香港財務報告準則及香港財務報告準則修訂本則除外。

編製該等未經審核簡明綜合業績時，本集團並無採納或提早採納與本集團有關的已頒布但尚未生效的新訂及經修訂香港財務報告準則(包括其相應修訂)。

未經審核簡明綜合財務報表尚未經本公司核數師審核，惟已由本公司審核委員會審閱。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

2) REVENUE

The Group's principal activities are the operations of club and entertainment business.

Revenue represents the amount received or receivable from the club and entertainment business when (a) the customer takes possession of and accepts the products, (b) the customer simultaneously receives and consumes the benefits provided by the Group or other products were delivered to its customers, or (c) services have been provided to the customer. Payment of the transaction price is due immediately when food, beverages, services or other products are provided to a customer.

The Group's customer base is diversified and no individual customer had transactions which exceeded 10% of the Group's revenue during the period under review.

2) 收益

本集團的主要業務為經營會所及娛樂業務。

收益指於(a)客戶佔有及接納產品時；(b)客戶同時接受及使用本集團所提供之福利或交付其他產品予其客戶時；或(c)服務已提供予客戶時，來自會所及娛樂業務的已收或應收款項。交易價格的款項應於食品、飲品、服務或其他產品提供予客戶時立即支付。

本集團擁有多元化的客戶基礎，於回顧期內概無個別客戶的交易超過本集團收益的10%。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

2) REVENUE (continued)

Revenue from the Group's principal activities during the Reporting Period is as follows:

2) 收益(續)

本集團於報告期間內的主要業務收益如下：

		For the three months ended 31 August	
		截至8月31日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Revenue from:	以下項目的收益：		
Club and entertainment business	會所及娛樂業務		
Sales of tobacco, food and beverage	煙草、食品及飲品銷售	15,338	9,856
Entrance fees	入場費	-	61
Entertainment income	娛樂收入	195	-
Event income	活動收入	6,061	256
Sponsorship income	贊助收入	80	-
Others	其他	287	143
Total revenue	總收益	21,961	10,316

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

3) FINANCE COSTS

3) 融資成本

		For the three months ended 31 August 截至8月31日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Interest on lease liabilities	租賃負債利息	67	87
Interest on borrowings	借款利息	35	—
Finance costs	融資成本	102	87

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

4) INCOME TAX EXPENSES

The Group is subject to income tax on profits arising in or derived from Hong Kong, being its principal place of business.

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

Income tax has not been provided as the Group entities did not derive any assessable profits during the period or have sufficient tax loss to offset against the assessable profit for the period (2022: Nil).

Pursuant to the rules and regulations of Cayman Islands, the Group is not subject to any taxation under the jurisdictions of Cayman Islands.

5) DIVIDEND

No dividends were paid, declared and proposed by the Company during the Reporting Period and the Corresponding Period.

4) 所得稅開支

本集團須就其於主要營業地點香港產生或源自香港的溢利繳納所得稅。

根據兩級制利得稅率制度，合資格集團實體之首二百萬港元之應課稅溢利將按8.25%的稅率徵稅，而超過2百萬港元之應課稅溢利則按16.5%的稅率徵稅。不符合兩級制利得稅率制度之集團實體應課稅溢利將繼續按16.5%的統一稅率徵稅。

由於本集團實體於期內未產生任何應課稅溢利或有充足的稅項虧損抵銷期內應課稅溢利，因此本公司並未計提所得稅撥備（2022年：無）。

根據開曼群島的法規及規例，本集團毋須於開曼群島司法權區繳納任何稅項。

5) 股息

於報告期間及去年同期，本公司概無派付、宣派及建議派付股息。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

For the three months ended 31 August 2023 截至2023年8月31日止三個月

6) LOSS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY 6) 本公司擁有人應佔每股虧損

		For the three months ended 31 August 截至8月31日止三個月	
		2023 2023年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)
Loss attributable to owners of the Company	本公司擁有人應佔虧損	(2,606)	(2,946)
			(restated) (經重列)
Weighted average number of ordinary shares for the purpose of calculating basic losses per share (in thousands)	用以計算每股基本虧損的普通股加權平均數 (千股)	99,011	60,704

For the Corresponding Period, the weighted average number of ordinary shares adopted in the calculation of loss per share have been adjusted on the assumption that the Share Consolidation and the Rights Issue had been effective in the Corresponding Period.

The effect of all potential ordinary shares are anti-dilutive for the Reporting Period (2022: Nil). Accordingly, the diluted loss per share is the same as the basic loss per share for the Reporting Period and the Corresponding Period.

於去年同期用以計算每股虧損的普通股加權平均數已假設股份合併及供股在去年同期已生效而予以調整。

截至報告期間止，所有潛在普通股均產生了反攤薄效應（2022年：無）。因此，截至報告期間止及去年同期，每股攤薄虧損與每股基本虧損相同。

Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW

During the Reporting Period, the Group has been principally engaged in the operation of club and entertainment business in Hong Kong.

Operation of club and entertainment business

As at 31 August 2023, the Group operated 1 night-club (namely Faye), 1 sports-themed bar (namely Paper Street) and 2 lounges (namely LKF Lounge and Amante House), covering different segments of the club and entertainment market. Faye provides unparalleled clubbing and vibing experience with a stunning view at the rooftop of California Tower in Lan Kwai Fong. Paper Street the sport-themed bar provides a casual and comfortable environment for chilling out. The revenue generated from the operation of club and entertainment business increased by approximately HK\$11,645,000, or approximately 112.9%, from approximately HK\$10,316,000 for the Corresponding Period to approximately HK\$21,961,000 for the Reporting Period.

業務回顧

於報告期間，本集團主要於香港經營會所及娛樂業務。

經營會所及娛樂業務

於2023年8月31日，本集團經營一間晚上會所（即Faye）、一間運動主題酒吧（即Paper Street）及兩間貴賓廂房（即LKF Lounge及Amante House），覆蓋會所及娛樂市場不同領域。Faye位於蘭桂坊加州大廈頂樓，景色震撼，提供無與倫比的酒吧及視聽體驗。運動主題酒吧Paper Street提供放鬆的休閒及舒適環境。經營會所及娛樂業務所得收益由去年同期約10,316,000港元增加約11,645,000港元或約112.9%至截至報告期間止約21,961,000港元。

Management Discussion and Analysis

管理層討論及分析

FINANCIAL REVIEW

Revenue

For the Reporting Period, the Group's revenue was generated from the operation of club and entertainment business in Hong Kong.

The Group recognised its revenue from the club and entertainment business when (a) the customer takes possession of and accepts the products, (b) the customer simultaneously receives and consumes the benefits provided by the Group or other products were delivered to its customers (including tips, cloakroom fees and service income), or (c) services have been provided to the customers. Payment of the transaction price is due immediately when food, beverages, services or other products are provided to customers.

The table below sets forth the breakdown of the revenue of club and entertainment business for the Reporting Period:

財務回顧

收益

於報告期間，本集團的收益來自於香港經營會所及娛樂業務。

本集團於(a)客戶佔有及接納產品時；(b)客戶同時接受及使用本集團所提供之福利或交付其他產品予其客戶時(包括小費、衣帽間費用及服務收入)；或(c)服務已提供予客戶時確認會所及娛樂業務收益。交易價格的款項應於食品、飲品、服務或其他產品提供予客戶時立即支付。

下表載列截至報告期間止按會所及娛樂業務劃分的收益明細：

For the three months ended 31 August					
截至8月31日止三個月					
		2023		2022	
		2023年		2022年	
		HK\$' 000	% of total revenue	HK\$' 000	% of total revenue
		千港元	佔總收益	千港元	佔總收益
		(unaudited)	百分比	(unaudited)	百分比
		(未經審核)		(未經審核)	
Club and entertainment business	會所及娛樂業務	21,961	100%	10,316	100%
Total	總計	21,961	100%	10,316	100%

Management Discussion and Analysis

管理層討論及分析

The revenue generated from the operation of club and entertainment business increased by approximately HK\$11,645,000, or approximately 112.9%, from approximately HK\$10,316,000 for the Corresponding Period to approximately HK\$21,961,000 for the Reporting Period. Such increase was mainly due to the relaxing in the business hours of our outlets during the Reporting Period after the pandemic.

Changes in cost of inventories sold

The changes in cost of inventories sold mainly represented the cost of beverage, food ingredients and products used in the Group's club and entertainment business. The major beverage and food ingredients purchased by the Group include but not limited to liquors, champagne, liqueurs, frozen food, dried food, etc. The changes in inventories comprised the cost of inventories sold which increased by approximately HK\$4,190,000, or approximately 166.5%, from approximately HK\$2,516,000 for the Corresponding Period to approximately HK\$6,706,000 for the Reporting Period.

Other income and gains

The Group's other income decreased by approximately HK\$1,127,000, or approximately 86.8%, from approximately HK\$1,299,000 for the Corresponding Period to approximately HK\$172,000 for the Reporting Period. The decrease was mainly due to absence of subsidies from the government of Hong Kong as compared with approximately HK\$800,000 for the Corresponding Period.

經營會所及娛樂業務所得收益由去年同期約10,316,000港元增加約11,645,000港元或約112.9%。有關增加主要由於疫情後我們的門店於報告期間營業時間有所放寬。

已售存貨成本之變動

已售存貨成本之變動主要指本集團的會所及娛樂業務所用飲品、食材及產品的成本。本集團採購的主要飲品及食材包括(但不限於)烈酒、香檳、甜酒、急凍食品及乾製食品等。存貨銷售成本為存貨變動的其中一個組成部分,有關成本由去年同期約2,516,000港元,增加約4,190,000港元或約166.5%至截至報告期間止約6,706,000港元。

其他收入及收益

本集團其他收入由去年同期的約1,299,000港元減少約1,127,000港元或約86.8%至截至報告期間止的約172,000港元。減少主要由於香港政府並無發放補助,而去年同期約為800,000港元。

Management Discussion and Analysis

管理層討論及分析

Advertising and marketing expenses

Advertising and marketing expenses primarily consisted of advertising and promotional expenses such as the cost of engaging resident and guest DJs and the expenses incurred for engaging a public relations company for the provision of marketing and promotion services to the Group's club, entertainment and restaurant operations. The advertising and marketing expenses increased by approximately HK\$1,109,000, or approximately 85.4%, from approximately HK\$1,299,000 for the Corresponding Period to approximately HK\$2,408,000 million for the Reporting Period. Such increase was mainly due to the surge in expenses incurred for public relation services and advertising and marketing services resulted from increase in the business hours of our outlets during the Reporting Period as compared to the Corresponding Period.

Employee benefits expenses

Employee benefits expenses primarily consisted of all salaries and benefits payable to all employees and staff, including the Directors, headquarters staff and operational staff in each outlet. The employee benefits expenses increased by approximately HK\$2,783,000, or approximately 79.0%, from approximately HK\$3,525,000 for the Corresponding Period to approximately HK\$6,308,000 for the Reporting Period.

廣告及市場推廣開支

廣告及市場推廣開支主要包括廣告及宣傳開支(如聘請駐場及客席唱片騎師的成本)與聘請公關公司為本集團的會所、娛樂及餐廳營運提供營銷及推廣服務所產生的開支。廣告及市場推廣開支由去年同期的約1,299,000港元增加約1,109,000港元或約85.4%至截至報告期間止的約2,408,000港元。有關增加主要是由於較去年同期而言,於報告期間我們門店營業時間增加,導致公共關係服務以及廣告及營銷服務所產生的開支激增所致。

僱員福利開支

僱員福利開支主要包括應付所有僱員及員工(包括董事、總部員工及各門店的運作員工)的所有薪金及福利。僱員福利開支由去年同期約3,525,000港元,增加約2,783,000港元或約79.0%至截至報告期間止約6,308,000港元。

Management Discussion and Analysis

管理層討論及分析

Depreciation of property, plant and equipment and right-of-use assets

Depreciation represented the depreciation charge for property, plant and equipment (including, among others, leasehold improvements, furniture, fixtures and equipment) and right-of-use assets. Property, plant and equipment are depreciated so as to write off their cost net of expected residual value over their estimated useful lives on a straight-line basis. The total depreciation decreased by approximately HK\$49,000, or approximately 1.7%, from approximately HK\$2,930,000 for the Corresponding Period to approximately HK\$2,881,000 for the Reporting Period.

Other expenses

Other expenses mainly represented security expenses for the clubs, credit card commissions, repairs and maintenance costs, cleaning expenses, professional fee and entertainment expenses. Such expenses increased by approximately HK\$2,190,000, or approximately 65.7%, from approximately HK\$3,333,000 for the Corresponding Period to approximately HK\$5,523,000 million for the Reporting Period. Such an increase was in line with a surge in customers' patronage to our entertainment outlets during the Reporting Period.

物業、廠房及設備以及使用權資產折舊

折舊指物業、廠房及設備（包括（其中包括）租賃物業裝修、傢具、裝置及設備）以及使用權資產的折舊費用。物業、廠房及設備的折舊乃於估計可使用年內按直線法撇銷成本（已扣除預期剩餘價值）計算。折舊總額由去年同期的約2,930,000港元減少約49,000港元或約1.7%至截至報告期間止的約2,881,000港元。

其他開支

其他開支主要指會所保安開支、信用卡手續費、維修及保養成本、清潔費、專業費用及娛樂費用。該等開支由去年同期的約3,333,000港元，增加約2,190,000港元或約65.7%至截至報告期間止的約5,523,000港元。有關增加與於報告期間光顧我們娛樂門店的客戶數激增的情況一致。

Management Discussion and Analysis

管理層討論及分析

Loss before income tax

As a result of the cumulative factors discussed above, the loss before income tax decreased from approximately HK\$2,556,000 for the Corresponding Period to approximately HK\$2,258,000 for the Reporting Period.

Loss and total comprehensive expense for the period

The loss and total comprehensive expense decreased from approximately HK\$2,556,000 for the Corresponding Period to approximately HK\$2,258,000 for the Reporting Period. During the Reporting Period, the removal of the social distancing measures in pubs, clubs and entertainment premises in Hong Kong resulting in increase in operational hours and the lifting of cross-border travel restrictions have boosted the operations of the Group. Therefore, the Group's had recorded a decrease in loss and total comprehensive expense for the Reporting Period as compared to the Corresponding Period.

除所得稅前虧損

受上述因素共同影響，除所得稅前虧損由去年同期的約2,566,000港元減少至截至報告期間止的約2,258,000港元。

期內虧損及全面支出總額

虧損及全面支出總額由去年同期的約2,556,000港元減少至截至報告期間止的約2,258,000港元。於報告期間，香港取消酒吧、會所及娛樂場所社交距離措施，營業時間從而延長，而跨境旅遊限制的解除亦促進本集團營運。因此，相較於去年同期，本集團於報告期間錄得虧損及全面支出總額減少。

Management Discussion and Analysis

管理層討論及分析

PROSPECTS

The management of the Group will continue to devise stringent financial plans to respond the future challenges. Dedicated resources will be allocated to revenue-generating operations in order to maintain a competitive edge in market and enhance diversification.

In order to cope with the fast changing environment, the Group has devised plans to cement our lead and share in market by (i) identifying weaknesses of the operations on an on-going basis and impose improvement via review by frontline managers regularly; (ii) keeping upgrade of standards and qualities of facilities and refurbishment of our premises to keep our clientele satisfied; (iii) enhancing cooperation with suppliers and landlords for better terms to make ends meet; and (iv) reviewing the operational efficiency and stringent cost control measures.

The Group is committed to strengthen our core competency to keep abreast of the latest trends, analyse the situation and adjust our strategies from time to time to minimise the business risk and bring favourable returns to our Shareholders.

Save as disclosed above, as at the date of this report, the prospects of the Group and the core direction of the Company has not changed materially from the information disclosed in the 2023 Annual Report.

前景

本集團管理層將繼續制定嚴謹的財務規劃以應對未來挑戰。我們會為盈利業務配備專門資源以維持於市場的競爭優勢及提高多元化。

為應對瞬息萬變的環境，鞏固我們在市場中的領先地位及所佔份額，本集團已制定計劃(i)持續識別經營的薄弱環節及通過一線經理定期檢查實施改善；(ii)煥新場所設施及裝飾的標準及保障質量，維持客戶滿意；(iii)加強與供應商及房東的合作，取得更優惠的條款維持收支；及(iv)檢討經營效率及嚴格控制成本。

本集團致力於加強我們的核心競爭力以跟上最新趨勢，分析具體情況及不時調整戰略以盡量減低業務風險及為我們的股東帶來豐厚回報。

除上文所披露者外，於本報告日，本集團的前景及本公司的核心方向與2023年報所披露的資料相比並無重大變化。

Management Discussion and Analysis

管理層討論及分析

PRINCIPAL RISKS AND UNCERTAINTIES

There are certain risks involved in the operations of the Group's business. Set forth below are some of the major risks that could materially and adversely affect the Group.

- (1) In order to expand and diversify our outlet network, we expect to establish more clubs, bars and restaurants in Hong Kong. The food and beverage, and entertainment industry in Hong Kong is highly competitive. Our success to branch out is subject to a number of risks and uncertainties, including identification of suitable locations and/or securing of leases on reasonable terms, timely acquisition of necessary governmental approvals and licences, ability to hire quality personnel, timely completion decoration and renovation works, acquisition of sufficient customer demand, securing of adequate suppliers and inventory that meet our quality standards on timely basis, reduction in potential cannibalisation effects between the locations of our outlets and the general economic conditions. The costs incurred in expansion plans may place substantial strain on our managerial, operational and financial resources. As such, we cannot assure that we can always operate the expand outlets network on a profitable basis or that any new outlet will reach the planned operating levels. If any new outlet experiences prolonged delays in breaking even or achieving our desired level of profitability or operate at a loss, our operational and financial resources could be strained and our overall profitability could be affected.

主要風險及不確定因素

本集團的業務營運涉及若干風險。可能對本集團造成重大不利影響的若干主要風險載列如下。

- (1) 我們預期在香港開設更多會所、酒吧及餐廳，以擴大及多元化開拓門店網絡。香港餐飲及娛樂行業的競爭相當激烈。我們能否成功擴展受多項風險及不確定因素所限制，包括物色合適位置及／或以合理條款訂立租約、及時取得必要的政府批文和牌照、能否招募高質素人員、及時完成裝潢和整修工程、獲取充足的客戶需求、及時覓得足夠的供應商及符合我們質量標準的存貨、降低我們鄰近門店間的潛在同質化影響及整體經濟狀況。擴張計劃所產生的成本可能對我們的管理、營運及財務資源構成沉重壓力。因此，我們無法保證所經營的已擴展門店網絡能一直賺取盈利或任何新門店將達致計劃營運水平。倘任何新門店遲遲未能實現收支平衡或達致我們理想的盈利水平甚或錄得經營虧損，則可能會導致我們的營運及財務資源緊張，並可能影響我們的整體盈利能力。

Management Discussion and Analysis 管理層討論及分析

- (2) As we lease or license all of the properties on which our outlets operate, we are exposed to the fluctuations in the commercial real estate market. There is no objective way for us to accurately predict the rental rates in the commercial real estate market in Hong Kong, and our substantial lease liabilities expose us to potentially significant risks, including vulnerability to adverse economic conditions, limited ability to obtain additional financing and reduced cash available for other purposes. Any non-renewal (whether as a result of the landlord's or licensor's or our decision) or termination of any of our leases or licence or substantial increased rentals or licence fees could cause us to close down the relevant outlet or the need to relocate to another site, depending on our business needs or performance from time to time. In such events, we could face a drop in sales, write off leasehold improvements, and could incur relocation costs for renovation, removal and resources allocation, which could in turn result in financial strain in our operations and diversion of management resources.
- (2) 由於我們門店經營所在的全部物業均為租賃或特許物業，故我們面臨商業房地產市場波動的風險。我們並無準確預測香港商業房地產市場租金水平的客觀方法，故我們的大量租賃負債可能使我們面臨重大風險，包括易受不利經濟狀況影響、限制我們取得額外融資的能力及可用於其他用途的現金減少。任何不續約或不續許可（不論是業主或許可人抑或我們自行決定），或終止我們的任何租約或許可，或租金或許可費用大幅上漲均可能導致我們關閉相關門店或需將其遷至別處，視乎我們不時的業務需求或表現而定。在該等情況下，我們可能面臨銷售額下跌、撤銷租賃物業裝修以及可能因整修、拆除及資源配置產生搬遷成本，進而導致我們的營運資金緊張及管理資源分散。

Management Discussion and Analysis

管理層討論及分析

(3) For the Reporting Period and Corresponding Period, our purchases from our largest supplier accounted for approximately 50.6% and 52.5% of our total purchases, respectively. We make purchases from our largest supplier under individual purchase order, and have not entered into any long term contract with it. If our largest supplier for any reason reduces the volume supplied to us or cease to supply to us, we will need to find alternative suppliers on similar sale terms and conditions acceptable to us. If we fail to do so in a timely manner, the operations of our clubs will be interrupted, our costs may increase and our business, financial condition, results of operations and growth prospects may therefore be materially and adversely affected.

To address the above risks and uncertainties, the Directors will closely monitor the progress of the expansion plan and to operate the expanded network on a profitable basis. The Directors will continue to review and evaluate the business objective and strategy and make timely execution by taking into account the business risks and market uncertainties.

DIVIDEND

No dividend has been paid or declared by the Company, or by any of the companies now comprising the Group for the Reporting Period and Corresponding Period.

(3) 於截至報告期間止及去年同期，來自最大供應商的採購量分別佔我們總採購量約50.6%及52.5%。我們根據個別採購訂單向最大供應商作出採購，且並無訂立任何長期合約。倘最大供應商因任何理由削減對我們的供應量或停止向我們供應，則我們將需按我們可接受的相似銷售條款及條件物色替代供應商。倘我們未能及時物色替代供應商，則我們的會所將會中斷營運，成本或會上升，而我們的業務、財務狀況、經營業績及發展前景可能因而受到重大不利影響。

為了應對上述風險及不確定因素，董事將密切監察擴張計劃的進度及以按盈利基準經營已擴展網絡。董事將繼續檢討及評估業務目標與策略，並於考慮業務風險及市場不確定因素後及時執行有關目標與策略。

股息

於截至報告期間止及去年同期，本公司或本集團現時旗下任何公司概無派付或宣派股息。

RIGHTS ISSUE

In order to provide working capital to support the setting up and operation of LKF Lounge as well as routine operation of the Group, the Company raised funding by way of rights issue of total number of 29,964,000 ordinary shares (aggregate nominal value: HK\$5,992,800) at a price of HK\$0.42 per rights shares (net price per rights share: approximately HK\$0.40, and the closing price of the Share on 28 December 2022: HK\$0.47 per share) on the basis of one (1) rights share for every two (2) ordinary shares with par value of HK\$0.20 each to the qualifying Shareholders whose name appear on the register of members of the Company on 12 January 2023 pursuant to the terms and conditions of the underwriting agreement entered into by the Company with Silverbricks Securities Company Limited on 28 December 2022.

All the conditions precedent under the underwriting agreement have been fulfilled and the Rights Issue was completed on 27 February 2023. For details of the right issue, please refer to the announcements of the Company dated 28 December 2022, 12 January 2023 and 24 February 2023 and the prospectus of the Company dated 3 February 2023.

供股

為了提供營運資金以支持LKF Lounge的設立及經營以及本集團的日常營運，本公司透過根據本公司與元庫證券有限公司於2022年12月28日簽訂的包銷協議的條款及條件，按每兩(2)股每股面值0.20港元的普通股配發一(1)股供股股份的基準，以每股供股股份0.42港元(每股供股股份淨價：約0.40港元，及股份於2022年12月28日的收市價：每股0.47港元)的價格向於2023年1月12日名列本公司股東名冊的合資格股東發售供股總數為29,964,000股普通股(總面值：5,992,800港元)的方式籌資。

包銷協議項下的所有先決條件均已達成，供股已於2023年2月27日完成。有關供股的詳情，請參閱本公司日期為2022年12月28日、2023年1月12日及2023年2月24日的公告，及本公司日期為2023年2月3日之供股章程。

Other Information

其他資料

The net proceeds from the Rights Issue of approximately HK\$12,000,000 (gross proceeds: approximately HK\$12,500,000) have been utilised as in the following manner as at the date of this report:-

供股的所得款項淨額為約12,000,000港元(所得款項總額:約12,500,000港元),於本報告日已按以下方式獲動用:

Use of the net proceeds from the Rights Issue	供股所得款項淨額用途	Allocation of net proceeds 所得款項淨額的分配 HK\$ million 百萬港元	Utilised net proceeds 已動用的 所得款項淨額 HK\$ million 百萬港元	Unutilised net proceeds 未動用的 所得款項淨額 HK\$ million 百萬港元
Renovation and other costs and expenses for setting up lounge at the leased premises at Lan Kwai Fong (any surplus will be utilised as general working capital of the Group)	於蘭桂坊租用物業上設立貴賓廂房的整修及其他成本及開支(其中盈餘將撥作本集團一般營運資金)	4.0	4.0	-
Rent payment relating to leasing of the premises at Lan Kwai Fong for the first year	支付首年租用蘭桂坊物業之租金	1.8	0.8	1.0
General working capital	一般營運資金	6.2	6.2	-
		12.0	11.0	1.0

PLACING OF NEW SHARES UNDER GENERAL MANDATE

On 17 May 2023, the Company entered into a placing agreement with a placing agent to raise fund for setting up the Wan Chai lounge (i.e. Amante House), inventory purchases of the lounge and as general working capital of the Group. Pursuant to the placing agreement, the Company has conditionally agreed to place through the placing agent, on a best effort basis, for up to 11,985,600 placing shares (aggregate nominal value: HK\$2,397,120), to not less than six placees independent of the Company at a price of HK\$0.50 per placing share (net price per placing share: approximately HK\$0.484 and the closing price of the share on 17 May 2023: HK\$0.50 per share). The placing shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting of the Company held on 14 November 2022. All the conditions precedent under the placing agreement have been fulfilled and the placing was completed on 23 June 2023. For details of the placing, please refer to the announcements of the Company dated 17 May 2023, 6 June 2023 and 23 June 2023.

The net proceeds from the placing was approximately HK \$5,800,000 (gross proceeds: approximately HK\$5,992,800) which have been fully utilised as approximately HK\$1,000,000 for the cost and expenses of setting up the Amante House; approximately HK\$4,000,000 for inventory purchasing for the Amante House and approximately HK\$800,000 for general working capital of the Group.

根據一般授權配售新股份

於2023年5月17日，本公司與配售代理訂立一份配售協議，為於灣仔設立貴賓廂房（即Amante House）、貴賓廂房的存貨採購及作為本集團一般營運資金籌資。根據配售協議，本公司已有條件同意盡最大努力透過配售代理按每股配售股份0.50港元（每股配售股份淨價：約0.484港元，及股份於2023年5月17日的收市價：每股0.50港元）的價格配售最多11,985,600股配售股份（總面值：2,397,120港元）予不少於獨立於本公司的六名承配人。配售股份已根據於2022年11月14日舉行的本公司股東週年大會上授予董事的一般授權配發及發行。配售協議的所有先決條件已達成，配售事項則於2023年6月23日已完成。有關配售事項的詳情，請參閱本公司日期為2023年5月17日、2023年6月6日及2023年6月23日的公告。

配售事項的所得款項淨額約為5,800,000港元（所得款項總額：約5,992,800港元）已獲悉數動用，其中約1,000,000港元用作開設Amante House的成本及開支；約4,000,000港元為Amante House購置存貨之用及約800,000港元用作本集團的一般營運資金。

Other Information 其他資料

CAPITAL REORGANISATION

In order to provide greater flexibility to the Company to declare dividends and to undertake any corporate exercise which requires the use of distributable reserves in the future, on 26 July 2023, the Board proposed to implement capital reorganisation which involving (i) the capital reduction involving the reduction of the par value of each issued Share from HK\$0.20 to HK\$0.01 by cancelling the paid up share capital to the extent of HK\$0.19 per issued Share so that following such reduction, each issued Share with a par value of HK\$0.01 in the share capital of the Company shall become one new share; and (ii) the share premium reduction involving the reduction of the entire amount standing to the credit of the share premium account of the Company to offset the accumulated losses of the Company. Immediately following the capital reduction becoming effective, each authorised but unissued Share will be sub-divided into twenty (20) authorised but unissued new shares with a par value of HK\$0.01 each.

The circular of the capital reorganisation has been despatched to the Shareholders on 23 August 2023 and the extraordinary general meeting approving the capital reorganisation was held on 12 September 2023. For details of the capital reorganisation, please refer to the announcements of the Company dated 26 July 2023, 16 August 2023, 8 September 2023 and 12 September 2023 and circular of the Company dated 23 August 2023.

股本重組

為使本公司有更佳的靈活性來宣派股息，並進行任何未來需動用可供分派儲備的公司活動，在2023年7月26日，董事會建議實施股本重組，其涉及(i)股本削減，涉及透過註銷每股已發行股份0.19港元之繳足股本將每股已發行股份之面值由0.20港元削減至0.01港元，而於削減後本公司股本中每股面值0.01港元之已發行股份將成為一股新股份；及(ii)股份溢價削減，涉及削減本公司股份溢價賬之全部進賬額以抵銷本公司的累計虧損。緊隨股本削減生效後，每股法定但未發行股份將拆細為二十(20)股每股面值0.01港元之法定但未發行新股份。

股本重組的通函已於2023年8月23日寄發予股東，而批准股本重組的股東特別大會已於2023年9月12日舉行。有關股本重組的詳情，請參閱本公司日期為2023年7月26日、2023年8月16日、2023年9月8日及2023年9月12日的公告，以及本公司日期為2023年8月23日的通函。

SHARE OPTION SCHEME

The Company has adopted the Share Option Scheme on 14 March 2017. The terms of the Share Option Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules.

Details of the terms of the Share Option Scheme and other information in relation to the share options granted are set out in the section headed “SHARE OPTION SCHEME” on pages 77 to 80 of the 2023 Annual Report.

During the Reporting Period, no share option has been granted, exercised, cancelled or lapsed.

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS IN SHARES OF THE COMPANY

Save as disclosed below, as at 31 August 2023, none of the Directors or chief executive of the Company or their associates had any interests and short positions in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which are required (a) 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 (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) pursuant to the rule 5.46 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange:

購股權計劃

本公司於2017年3月14日採納了一項購股權計劃。購股權計劃條款乃根據GEM上市規則第23章條文制定。

有關購股權計劃之條款及與所授出購股權有關的其他資料詳情載於2023年報第77頁至80頁「購股權計劃」一節。

於報告期間，概無購股權獲授出、行使、註銷或失效。

董事及最高行政人員於本公司股份中之權益

除下文所披露者外，於2023年8月31日，董事或本公司最高行政人員或彼等的聯繫人概無於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中，擁有(a)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任何權益及淡倉（包括根據證券及期貨條例的有關條文彼等被當作或視為擁有的權益或淡倉）；或(b)根據證券及期貨條例第352條須記錄於該條所指登記冊內的任何權益及淡倉；或(c)根據GEM上市規則第5.46條須知會本公司及聯交所的任何權益及淡倉：

Other Information 其他資料

Long positions in shares of the Company

於本公司股份中的好倉

Name of Directors 董事姓名	Capacity/Nature of Interest 身份／權益性質	Number of shares and underlying shares 股份及相關股份數目	Percentage of shareholding 股權百分比
Ms. Liu Huijing 劉惠婧女士	Beneficial owner 實益擁有人	4,265,250	4.19%
Mr. Hui Wai Hung 許維雄先生	Beneficial owner 實益擁有人	20,352 <i>(note)</i> (附註)	0.02%
Mr. Pong Chun Yu 龐振宇先生	Beneficial owner 實益擁有人	20,352 <i>(note)</i> (附註)	0.02%
Mr. Jiang Qiaowei 蔣喬蔚先生	Beneficial owner 實益擁有人	20,000	0.02%

Note:

Options granted to the Directors.

附註：

授予董事的購股權。

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SHARES OF THE COMPANY

Save as disclosed below, as at 31 August 2023, to the best knowledge of the Directors, no person (other than a Director or chief executive of the Company) had interests or short positions in the shares or underlying shares of the Company, as recorded in the register maintained by the Company pursuant to section 336 of the SFO:

Long positions in shares of the Company

Name 姓名/名稱	Capacity/Nature of Interest 身份/權益性質	Number of shares 股份數目	Percentage of shareholding 股權百分比
Mr. Wang Ning 王寧先生	Beneficial owner 實益擁有人	17,401,761	17.08%
Mr. Yuan Lin ⁽¹⁾ 苑林先生 ⁽¹⁾	Beneficial owner 實益擁有人	11,643,250	11.43%
	Interest of spouse 配偶權益	200,000	0.20%
	Interest of controlled corporation 受控法團權益	12,075,000	11.85%
Zhongcai Herui Industry Development Co Limited ⁽¹⁾ 中財和銳產業發展有限公司 ⁽¹⁾	Interest of controlled corporation 受控法團權益	12,075,000	11.85%
Zhongcai Herui Investment Group Co Limited ⁽¹⁾ 中財和銳投資集團有限公司 ⁽¹⁾	Beneficial owner 實益擁有人	12,075,000	11.85%
Mr. Ho Chin Nang ⁽²⁾ 何展能先生 ⁽²⁾	Interest of controlled corporation 受控法團權益	6,920,000	6.79%
Amante Group Limited ⁽²⁾ 愛德集團有限公司 ⁽²⁾	Beneficial owner 實益擁有人	6,920,000	6.79%

主要股東於本公司股份之權益

除下文所披露者外，於2023年8月31日，就董事所知，概無人士（除董事或本公司最高行政人員外）於本公司股份或相關股份中擁有記錄於本公司根據證券及期貨條例第336條存置的登記冊內的權益或淡倉：

於本公司股份中的好倉

Other Information 其他資料

Notes:

- (1) Mr. Yuan Lin (i) personally holds 11,643,250 Shares; (ii) is deemed to have interest in 200,000 Shares held by his spouse; and (iii) is deemed to have interest in 12,075,000 Shares held by his indirectly controlled company, Zhongcai Herui Investment Group Co Limited (a company directly and wholly owned by Zhongcai Herui Industry Development Co Limited, which is directly held as to 90% by Mr. Yuan Lin).
- (2) Mr. Ho Chin Nang is deemed to have interest in 6,920,000 Shares held by his wholly owned company, Amante Group Limited.

DIRECTORS' SECURITIES TRANSACTIONS

The Group adopted rules 5.48 to 5.67 of the GEM Listing Rules as its own code of conduct regarding Directors' securities transactions. Having made specific enquiries with all the Directors, all Directors have confirmed that they have complied with the required standard of dealings set out in the code of conduct for Directors' securities transactions during the Reporting Period.

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

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during the Reporting Period.

附註：

- (1) 苑林先生(i)個人持有11,643,250股股份；(ii)被視為於其配偶所持有的200,000股股份中擁有權益；及(iii)被視為於其間接控制公司中財和銳投資集團有限公司（一間由中財和銳產業發展有限公司（由苑林先生直接持有90%權益）直接全資擁有的公司）所持有的12,075,000股股份中擁有權益。
- (2) 何展能先生被視為於其全資擁有的公司愛德集團有限公司所持有的6,920,000股股份中擁有權益。

董事進行證券交易

本集團已採納GEM上市規則第5.48至5.67條作為其本身有關董事進行證券交易的操守守則。經向全體董事作出具體查詢後，全體董事已確認，彼等於報告期間一直遵守有關董事進行證券交易的操守守則所載交易必守標準。

購買、出售或贖回本公司上市證券

截至報告期間止，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

CORPORATE GOVERNANCE PRACTICES

The Company endeavors to adopt prevailing best corporate governance practices and has applied the CG Code as contained in Appendix 15 of the GEM Listing Rules. The Board has reviewed the Company's corporate governance practices and has formed the opinion that the Company throughout the Reporting Period and up to the date of this report, has complied with the CG Code except for the following deviations.

Pursuant to the code provision C.2.1 of the CG Code, which stipulates that the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. Accordingly, there is a deviation from the code provision C.2.1 by the Company as Mr. Wong Chi Yung is the Chairman and CEO.

Notwithstanding the aforesaid deviation, the Board considers that the present structure will not impair the balance of power and authority between the Board and the management of the Group as the Board assumes collective responsibility on the decision-making process of the Company's business strategies and operation. Nevertheless, the Company will continue to review its operation and seek to re-comply with the code provision C.2.1 of the CG Code by splitting the roles of chairman and chief executive officer at a time when it is appropriate to increase the independence of corporate governance of the Group.

企業管治常規

本公司努力採用現行最佳企業管治常規，並應用了GEM上市規則附錄十五所載企業管治守則。董事會已審閱本公司企業管治常規並表示除下述偏離外，本公司已於整個報告期間及直至本報告日遵守企業管治守則。

根據企業管治守則的守則條文第C.2.1條的規定，主席及行政總裁的角色應有區分，而且不應由一人同時兼任。因此，由於王志勇先生為主席兼行政總裁，故本公司於守則條文第C.2.1條的規定有所偏離。

儘管存在上述偏離，董事會認為現時架構不會影響董事會與本集團管理層之間的權力及授權平衡，因董事會對本公司業務策略及營運的決策過程共同承擔責任。儘管如此，本公司將繼續審視其營運，在合適時候分開主席及行政總裁的角色以增加本集團企業管治的獨立性，尋求重新遵守企業管治守則的守則條文第C.2.1條的規定。

Other Information 其他資料

Pursuant to code provision D.1.2 of the CG Code, the management of the Company should provide monthly updates to the Board to enable the Board and each Director to discharge their duties. However, given that companies listed on the GEM board are required to prepare quarterly financial results, and that no material changes in the Group's business operation or performance between months have been noted in the past, the Company considers that providing quarterly updates to the Board is sufficient for the Board and each Director to discharge their responsibilities. In the event there are any significant updates to be provided, the Company will update the Board as early as practicable for discussion and resolution.

Information on corporate governance practices adopted by the Company is set out in the Corporate Governance Report on pages 25 to 43 of the 2023 Annual Report.

EVENTS AFTER REPORTING PERIOD

No significant events took place subsequent to 31 August 2023.

REVIEW OF THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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

The unaudited condensed consolidated financial statements of the Group for the Reporting Period were approved and authorised for issue by the Board on 12 October 2023.

根據企業管治守則的守則條文第D.1.2條，本公司管理層應每月向董事會提供月度更新資料，以使董事會及每位董事都能履行職責。然而，鑑於GEM上市公司須按規定編製季度財務業績，且根據以往經驗，本集團的業務經營或表現在各月間並無重大變化，本公司認為向董事會提供季度更新資料足以讓董事會及每位董事履行其職責。倘有任何重要的資料更新，本公司會於可行情況下儘早向董事會提供，以便進行討論及通過決議。

本公司採納的企業管治常規資料載於2023年報第25頁至43頁的企業管治報告內。

報告期後事項

於2023年8月31日之後並無發生重大事項。

審閱未經審核簡明綜合財務報表

本公司審核委員會已與本公司管理層審閱本集團截至報告期間止的未經審核簡明綜合財務報表，並認為有關業績的編製符合適用的會計準則、GEM上市規則的要求以及其他適用的法律要求，並已作出充足披露。

董事會於2023年10月12日批准並授權刊發本集團截至報告期間止的未經審核簡明綜合財務報表。

“2023 Annual Report” 「2023年報」	the Company’s annual report published on 31 August 2023 於2023年8月31日刊發的本公司年報
“Amante House” 「Amante House」	a lounge located at Wan Chai, Hong Kong 一間位於香港灣仔的貴賓廂房
“associate(s)” 「聯繫人」	having the meaning ascribed thereto under the GEM Listing Rules 具有GEM上市規則賦予的涵義
“Audit Committee” 「審核委員會」	the audit committee of the Company 本公司的審核委員會
“Auditor” or “BDO” 「核數師」或「立信德豪」	BDO Limited, an independent external auditor of the Company 香港立信德豪會計師事務所有限公司，本公司的獨立外聘核數師
“Board” 「董事會」	the board of Directors 董事會
“CEO” 「行政總裁」	the chief executive officer of the Company 本公司的行政總裁
“CG Code” 「企業管治守則」	Corporate Governance Code as set out in Appendix 15 of the GEM Listing Rules GEM上市規則附錄15所載的企業管治守則
“Chairman” 「主席」	the chairman of the Board 董事會主席
“Code Provisions” 「守則條文」	code provisions as set out in the CG Code 企業管治守則所載的守則條文
“Companies Act” 「公司法」	the Companies Act (2023 Revision) of the Cayman Islands as consolidated and revised 經綜合及修訂之開曼群島公司法（2023年修訂本）
“Companies Ordinance” 「公司條例」	the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) 公司條例（香港法例第622章）

Definitions

釋義

“Company” 「本公司」	New Amante Group Limited (formerly known as BCI Group Holdings Limited), a company incorporated in the Cayman Islands with limited liability, shares of which are listed on the Stock Exchange 新愛德集團有限公司(前稱高門集團有限公司)，一間於開曼群島註冊成立的有限公司，其股份於聯交所上市
“Company Secretary” 「公司秘書」	the company secretary of the Company 本公司的公司秘書
“Corresponding Period” 「去年同期」	the period for the three months ended 31 August 2022 截至2022年8月31日止三個月期間
“COVID-19” 「2019冠狀病毒病」	the coronavirus disease 2019 2019冠狀病毒病
“Director(s)” 「董事」	the director(s) of the Company 本公司的董事
“Executive Director(s)” 「執行董事」	the executive Director(s) 執行董事
“GEM” 「GEM」	GEM operated by the Stock Exchange 聯交所營運之GEM
“GEM Listing Rules” 「GEM上市規則」	The Rules Governing the Listing of Securities on GEM of the Stock Exchange from time to time 聯交所不時制定的GEM證券上市規則
“Group” or “we” or “our” 「本集團」或「我們」	the Company and its subsidiaries 本公司及其附屬公司
“HKASs” 「香港會計準則」	Hong Kong Accounting Standards 香港會計準則
“HKFRSs” 「香港財務報告準則」	Hong Kong Financial Reporting Standards comprise HKFRS, HKAS and Interpretations 香港財務報告準則包括香港財務報告準則、香港會計準則及詮釋
“HKICPA” 「香港會計師公會」	Hong Kong Institute of Certified Public Accountants 香港會計師公會

“HK\$” 「港元」	Hong Kong dollar(s), the lawful currency of Hong Kong 港元，香港法定貨幣
“Hong Kong” 「香港」	the Hong Kong Special Administrative Region of the People's Republic of China 中華人民共和國香港特別行政區
“INED(s)” 「獨立非執行董事」	the independent non-executive Director(s) 獨立非執行董事
“LKF Lounge” 「LKF Lounge」	the cigar lounge operated by the Group at Lan Kwai Fong, Hong Kong 本集團於香港蘭桂坊成立的雪茄貴賓廂房
“MPF Scheme” 「強積金計劃」	Mandatory Provident Fund Scheme 強制性公積金計劃
“Nomination Committee” 「提名委員會」	the nomination committee of the Company 本公司提名委員會
“Option(s)” 「購股權」	Share option(s) granted to eligible grantee(s) by the Company 本公司向合資格承授人授予的購股權
“PRC” 「中國」	People's Republic of China 中華人民共和國
“Remuneration Committee” 「薪酬委員會」	the remuneration committee of the Company 本公司薪酬委員會
“Reporting Period” 「報告期間」	the period for the three months ended 31 August 2023 截至2023年8月31日止三個月期間
“Rights Issue” 「供股」	the rights issue on the basis of the then one (1) rights share for every two (2) shares held on 12 January 2023, a total of 29,964,000 Shares was allotted and issued thereunder on 27 February 2023 按於2023年1月12日每持有兩(2)股股份配發一(1)股供股股份的基準供股，據此，於2023年2月27日，合共29,964,000股股份已獲配發及發行
“SFO” 「證券及期貨條例」	the Securities and Futures Ordinance (Chapter 571 of Laws of Hong Kong) 證券及期貨條例(香港法例第571章)

Definitions

釋義

“Share(s)” 「股份」	ordinary share(s) of HK\$0.20 each in the issued share capital of the Company 本公司已發行股本中每股面值0.20港元的普通股
“Share Consolidation” 「股份合併」	the share consolidation on the basis that the then every twenty (20) issued and unissued shares of HK\$0.01 each in the share capital of the Company be consolidated into one (1) consolidated share of HK\$0.20 each which resolved in the annual general meeting of the Company held on 14 November 2022 於2022年11月14日舉行的股東週年大會上經決議通過將當時本公司股本中每二十(20)股已發行及未發行之每股面值0.01港元之股份合併為一(1)股每股面值為0.20港元之合併股份
“Share Option Scheme” 「購股權計劃」	the share option scheme adopted at the extraordinary general meeting of the Company held on 14 March 2017 本公司於2017年3月14日舉行的股東特別大會上採納的購股權計劃
“Shareholder(s)” 「股東」	holder(s) of the Share(s) 股份持有人
“Stock Exchange” 「聯交所」	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
“%” 「%」	per cent 百分比