



Legendary
Group 創天傳承
Stock Code: 8195

2022 第一季度業績報告 First Quarterly Report

(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 : 8195

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香港聯合交易所有限公司（「聯交所」）GEM的特色

GEM乃為較其他於聯交所上市的公司帶有較高投資風險的中小型公司提供一個上市市場。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，於GEM買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時無法保證於GEM買賣的證券會有高流通量的市場。

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本報告遵照聯交所GEM證券上市規則（「GEM上市規則」）的規定提供有關創天傳承集團有限公司（前稱樂亞國際控股有限公司）（「本公司」）的資料。本公司各董事（「董事」）共同及個別對本報告承擔全部責任。董事於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大方面均屬準確及完整，且並無誤導或欺詐成分，亦無遺漏任何其他事項，致使本報告內任何聲明或本報告有所誤導。

CORPORATE INFORMATION

公司資料

REGISTERED OFFICE IN THE CAYMAN ISLANDS

Maples Corporate Services Limited
P.O. Box 309, Ugland House
Grand Cayman, KY1-1104
Cayman Islands

HEADQUARTER AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

5/F, World Interests Building, 8 Tsun Yip Lane,
Kwun Tong, Hong Kong

EXECUTIVE DIRECTORS

Mr. Yuen Yu Sum (*Chairman*)
Mr. Chan Lap Jin Kevin

NON-EXECUTIVE DIRECTORS

Mr. Law Wing Chung

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Chan Kim Fai Eddie
Mr. Ng Chi Ho Dennis
Mr. Chung Chin Kwan
Mr. Chung Kwok Pan
Mr. Leung Kai Cheong Kenneth

AUDIT COMMITTEE

Mr. Chan Kim Fai Eddie (*Chairman*)
Mr. Ng Chi Ho Dennis
Mr. Chung Chin Kwan

REMUNERATION COMMITTEE

Mr. Chung Chin Kwan (*Chairman*)
Mr. Ng Chi Ho Dennis
Mr. Law Wing Chung

NOMINATION COMMITTEE

Mr. Chung Chin Kwan (*Chairman*)
Mr. Ng Chi Ho Dennis
Mr. Law Wing Chung

開曼群島註冊辦事處

Maples Corporate Services Limited
P.O. Box 309, Ugland House
Grand Cayman, KY1-1104
Cayman Islands

總部及香港主要營業地點

香港觀塘
駿業里8號世貿大樓5樓

執行董事

袁裕深先生 (*主席*)
陳立展先生

非執行董事

羅永聰先生

獨立非執行董事

陳劍輝先生
吳志豪先生
鍾展坤先生
鍾國斌先生
梁繼昌先生

審核委員會

陳劍輝先生 (*主席*)
吳志豪先生
鍾展坤先生

薪酬委員會

鍾展坤先生 (*主席*)
吳志豪先生
羅永聰先生

提名委員會

鍾展坤先生 (*主席*)
吳志豪先生
羅永聰先生

AUTHORISED REPRESENTATIVES

Ms. Fung Yuk Yiu
Mr. Yuen Yu Sum

**PRINCIPAL SHARE REGISTRAR AND
TRANSFER OFFICE IN THE CAYMAN
ISLANDS**

Maples Fund Services (Cayman) Limited
P.O. Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1104
Cayman Islands

**BRANCH SHARE REGISTRAR AND
TRANSFER OFFICE IN HONG KONG**

Union Registrars Limited
Suites 3301-04, 33/F
Two Chinachem Exchange Square
338 King's Road
North Point, Hong Kong

PRINCIPAL BANKERS

China Construction Bank (Asia) Corporation Limited
Dah Sing Bank
DBS Bank (Hong Kong) Limited

COMPANY SECRETARY

Ms. Fung Yuk Yiu

AUDITOR

Kenswick CPA Limited
Certified Public Accountants

COMPANY'S WEBSITE

www.legendarygp.com.hk

STOCK CODE

8195

授權代表

馮鈺堯女士
袁裕深先生

開曼群島主要股份過戶登記處

Maples Fund Services (Cayman) Limited
P.O. Box 1093, Boundary Hall
Cricket Square
Grand Cayman, KY1-1104
Cayman Islands

香港股份過戶登記分處

聯合證券登記有限公司
香港北角
英皇道338號
華懋交易廣場2期
33樓3301-04室

主要往來銀行

中國建設銀行（亞洲）股份有限公司
大新銀行
星展銀行（香港）有限公司

公司秘書

馮鈺堯女士

核數師

華普（香港）會計師事務所有限公司
執業會計師

公司網站

www.legendarygp.com.hk

股份代號

8195

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

The board (the “Board”) of Directors is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively, the “Group”) for the three months ended 30 June 2022 (the “First Quarterly Financial Statements”) together with the unaudited comparative figures for the corresponding period in 2021 as follows:

董事會（「董事會」）欣然提呈本公司及其附屬公司（統稱「本集團」）截至二零二二年六月三十日止三個月的未經審核簡明綜合業績（「第一季度財務報表」）連同二零二一年同期的未經審核比較數字如下：

		Three months ended 30 June 截至六月三十日止三個月		
		2022	2021	
		二零二二年	二零二一年	
NOTES		HK\$'000	HK\$'000	
附註		千港元	千港元	
		(unaudited)	(unaudited)	
		(未經審核)	(未經審核)	
Revenue	收益	3	50,114	30,529
Cost of sales	銷售成本		(14,875)	(4,563)
Other income	其他收入		80	878
Other gains, net	其他收益淨額	4	151	139
Selling and distribution expenses	銷售及分銷開支		(1,269)	(149)
Administrative expenses	行政開支		(17,474)	(8,400)
Finance Cost	財務成本		(23)	(969)
Profit before taxation	除稅前溢利		16,704	17,465
Income tax expenses	所得稅開支	5	(2,002)	(2,662)
Profit and total comprehensive income for the period	期內溢利及全面收益總額	6	14,702	14,803

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 簡明綜合損益及其他全面收益表

For the three months ended 30 June 2022 截至二零二二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	
		2022	2021
		二零二二年	二零二一年
NOTES		HK\$'000	HK\$'000
附註		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Profit (loss) and total comprehensive income (expense) for the period attributable to:	期內溢利(虧損)及應佔全面收益(開支)總額:		
Owners of the Company	本公司擁有人	15,057	14,807
Non-controlling Interests	非控股權益	(335)	(4)
		14,702	14,803
		HK cent	HK cent
		港仙	港仙
Earnings per share	每股盈利		
Basic	基本	4.20	4.82
		3.92	4.42
Diluted	攤薄		

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

Attributable to owners of the Company
本公司擁有人應佔

		Share capital	Share premium	Share option reserve	Fair value reserve (non-recycling) 公平價值儲備	Special reserve	Other reserve	Accumulated profit (loss) 累計溢利	Total	Non-controlling interests	Total equity
		股本	股份溢價	購股權儲備	(不可轉回)	特別儲備	其他儲備	(虧損)	總計	非控股權益	權益總額
		HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000	HKS'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 April 2021 (audited)	於二零二一年四月一日 (經審核)	154	78,152	5,437	(21,924)	28,431	4,327	82,181	176,738	(2,739)	174,019
Profit (loss) and total comprehensive income (expense) for the period	期內溢利(虧損)及全面收益(開支)總額	-	-	-	-	-	-	14,807	14,807	(4)	14,803
Annual dividend	年度股息	-	(11,059)	-	-	-	-	-	(11,059)	-	(11,059)
At 30 June 2021 (unaudited)	於二零二一年六月三十日 (未經審核)	154	67,093	5,437	(21,924)	28,431	4,327	96,988	180,506	(2,743)	177,761
At 1 April 2022 (audited)	於二零二二年四月一日 (經審核)	179	87,691	5,145	-	28,431	4,327	87,565	213,338	(1,221)	212,117
Profit (loss) and total comprehensive income (expense) for the period	期內溢利(虧損)及全面收益(開支)總額	-	-	-	-	-	-	15,057	15,057	(355)	14,702
At 30 June 2022 (unaudited)	於二零二二年六月三十日 (未經審核)	179	87,691	5,145	-	28,431	4,327	102,622	228,395	(1,576)	226,819

Notes:

附註：

- (i) Special reserve represented the difference between the nominal amount of the share capital and share premium issued by a former subsidiary of the Company and the nominal amount of the share capital issued by the Company pursuant to the group reorganisation.
- (ii) Other reserve arose from the waiver of loan from a controlling shareholder of the Company in previous periods.
- (i) 特別儲備指本公司一間前附屬公司所發行股本的面值及股份溢價與本公司根據集團重組所發行股本面值之間的差額。
- (ii) 其他儲備產生自本公司一名控股股東於過往期間豁免貸款。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability and its shares are listed on GEM of the Stock Exchange since 10 October 2014.

The addresses of the registered office and the principal place of business of the Company are P.O. Box 309, Ugland House, Grand Cayman, KY1-1104 Cayman Islands and 5/F, World Interests Building, 8 Tsun Yip Lane, Kwun Tong, Hong Kong, respectively.

The Company is an investment holding company. The Group is principally engaged in the manufacturing and sales of OEM garment products; retailing and wholesaling of garment products under the Group's own brand and high-end fashion brand; provision of loan services; provision of financial quotient and investment education courses, property investment and provision of private supplementary education services.

2. BASIS OF PREPARATION

The First Quarterly Financial Statements have been prepared in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants and the applicable disclosure requirements of Chapter 18 of the GEM Listing Rules.

The First Quarterly Financial Statements have been prepared on the historical cost basis except for certain equity investments and securities and investment properties that are measured at fair values. The First Quarterly Financial Statements are presented in Hong Kong dollars ("HK\$"), which is also the functional currency of the Group.

1. 一般資料

本公司在開曼群島註冊成立為獲豁免有限公司，其股份自二零一四年十月十日起於聯交所GEM上市。

本公司的註冊辦事處及主要營業地點分別為P.O. Box 309, Ugland House, Grand Cayman, KY1-1104 Cayman Islands及香港觀塘駿業里8號世貿大樓5樓。

本公司為投資控股公司。本集團主要從事製造及銷售原設備製造服裝產品；在本集團自有品牌及高檔時裝品牌下零售及批發服裝產品；提供貸款服務；提供財商及投資教育課程、物業投資及提供私立輔助教育服務。

2. 編製基準

第一季度財務報表已根據香港會計師公會頒佈的香港財務報告準則（「香港財務報告準則」）及GEM上市規則第十八章的適用披露規定編製。

除若干股本投資及證券以及投資物業按公平值計量外，第一季度財務報表已按歷史成本基準編製。第一季度財務報表以港元（「港元」）呈列，港元也是本集團的功能貨幣。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

2. BASIS OF PREPARATION (CONTINUED)

The First Quarterly Financial Statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the annual report for the year ended 31 March 2022 (the “2022 Annual Report”).

The adoption of the new/revised HKFRSs that are relevant to the Group and effective from the current period had no significant effects on the results and financial position of the Group for both periods. At the date of authorisation of the First Quarterly Financial Statements, the Group has not early adopted the new/revised HKFRSs that have been issued but are not yet effective.

2. 編製基準（續）

第一季度財務報表不包括年度財務報表須披露之所有資料及披露事項，並應與截至二零二二年三月三十一日止年度之年報（「二零二二年年報」）一併閱讀。

採納與本集團有關及已於本期間起生效之新訂／經修訂香港財務報告準則對本集團於本期間及過往期間之業績及財務狀況概無重大影響。於批准第一季度財務報表當日，本集團並無提早採用已頒佈惟尚未生效之新訂／經修訂香港財務報告準則。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

3. SEGMENT REPORTING AND REVENUE

The Group manages its businesses by divisions, which are organised by business lines (products and services). In a manner consistent with the way in which information is reported internally to the Group's executive Directors (the chief operating decision maker) ("CODM") for the purposes of resource allocation and performance assessment, the Group has presented the following reportable segments. No operating segments have been aggregated to form the following reportable segments.

- (i) OEM Business: manufacturing and sales of OEM garment products;
- (ii) Retail Business: retailing and wholesaling of garment products under the Group's own brand and high-end fashion brand;
- (iii) Money Lending Business: provision of loan services;
- (iv) Financial Quotient and Investment Education Business: provision of financial quotient and investment education courses;
- (v) Property Investment Business: investing properties in Asia Pacific region to generate rental income and to gain from the appreciation in the properties' values in the long term; and
- (vi) Private Supplementary Education Business: provision of private supplementary education courses.

3. 分部報告及收益

本集團按部門管理業務，部門以業務種類（產品及服務）劃分。本集團呈列以下可呈報分部，這與本集團就資源分配及表現評估向執行董事（主要營運決策者）（「主要營運決策者」）內部匯報資料之方式一致。以下可呈報分部並非合併任何經營分部所得。

- (i) 原設備製造業務：製造及銷售原設備製服裝產品；
- (ii) 零售業務：在本集團自有品牌及高檔時裝品牌下零售及批發服裝產品；
- (iii) 放債業務：提供貸款服務；
- (iv) 財商及投資教育業務：提供財商及投資教育課程；
- (v) 物業投資業務：於亞太地區投資物業以產生租金收入及自物業長期升值產生收益；及
- (vi) 私立輔助教育業務：提供私立輔助教育課程。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

3. SEGMENT REPORTING AND REVENUE (CONTINUED)

(a) Segment results

For the purposes of assessing segment performance and allocating resources between segments, the Group's executive Directors monitor the results attributable to each reportable segment on the following basis:

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

Segment results represents pretax profit/loss incurred from each segment without allocation of other income, other gains and losses, certain corporate expenses and finance costs. This is the measure reported to the CODM for the purpose of resource allocation and performance assessment.

The accounting policies of the operating segments are the same as the Group's accounting policies.

3. 分部報告及收益(續)

(a) 分部業績

就評估分部表現及分配分部間資源而言，本集團執行董事監察各個可呈報分部之應佔業績，其基準如下：

收益及開支乃參照該等分部所產生之銷售額及該等分部所產生之開支或因該等分部之資產折舊或攤銷而產生之其他開支分配予各可呈報分部。

分部業績指各分部所產生除稅前溢利／虧損，且並未分配其他收入、其他收益及虧損、若干企業開支以及財務成本。此乃向主要營運決策者呈報以分配資源及評估表現的計量方法。

營運分部之會計政策與本集團之會計政策相同。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

3. SEGMENT REPORTING AND REVENUE (CONTINUED)

(a) Segment results (Continued)

Disaggregation of revenue from contracts with customers by the timing of revenue recognition, as well as information regarding the Group's reportable segments as provided to the Group's executive Directors for the purposes of resources allocation and assessment of segment performance for the three months ended 30 June 2022 and 2021 is set out below:

3. 分部報告及收益(續)

(a) 分部業績(續)

截至二零二二年及二零二一年六月三十日止三個月，按收益確認時間劃分的客戶合約收益及為資源分配及評估分部表現目的而向本集團執行董事提供有關本集團可呈報分部之資料載列如下：

		Three months ended 30 June 2022 截至二零二二年六月三十日止三個月						
		Financial				Private		
		Money	Quotient and	Investment	Property	Supplementary		
OEM	Retail	Lending	Education	Investment	Investment	Education	Total	
Business	Business	Business	Business	Business	Business	Business		
原裝權	零售業務	放債業務	財商及投資	物業	私立輔助	教育業務	總計	
製造業務	零售業務	放債業務	教育業務	投資業務	物業	教育業務	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	
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	
Reportable segment revenue:	可呈報分部收益：							
Disaggregated by timing of revenue recognition	按確認收益時間分類							
At a point in time	於某一時間點	-	660	-	40,347	-	8,262	49,269
Revenue from other resources	其他來源收益	-	-	845	-	-	-	845
Revenue from external customers	來自外部客戶的收益	-	660	845	40,347	-	8,262	50,114
Reportable segment profit (loss)	可呈報分部溢利(虧損)	-	99	787	20,218	-	(2,682)	18,422
Other gains, net	其他收益淨額							151
Other income	其他收入							80
Corporate administrative expenses	企業行政開支							(1,926)
Finance costs	財務成本							(23)
Profit before taxation	除稅前溢利							16,704

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

3. SEGMENT REPORTING AND REVENUE (CONTINUED)

(a) Segment results (Continued)

3. 分部報告及收益 (續)

(a) 分部業績 (續)

		Three months ended 30 June 2021 截至二零二一年六月三十日止三個月						
		OEM Business	Retail Business	Money Lending Business	Wholesaling Business	Investment Education Business	Property Investment Business	Total
		原設備	零售業務	放債業務	批發業務	財商及投資	物業	總計
		製造業務	零售業務	放債業務	批發業務	教育業務	投資業務	總計
		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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Reportable segment revenue:	可呈報分部收益：							
Disaggregated by timing of revenue recognition	按確認收益時間分類							
At a point in time	於某一時間點	-	-	-	-	29,555	-	29,555
Revenue from other resources	其他來源收益	-	-	974	-	-	-	974
Revenue from external customers	來自外部客戶的收益	-	-	974	-	29,555	-	30,529
Reportable segment profit (loss)	可呈報分部溢利 (虧損)	(25)	-	339	-	19,941	(5)	20,250
Gain on fair value change on financial assets through profit or loss	計入損益的金融資產公平值變動收益							139
Other income	其他收入							878
Corporate administrative expenses	企業行政開支							(2,833)
Finance costs	財務成本							(969)
Profit before taxation	除稅前溢利							17,465

There was no inter-segment revenue for the three months ended 30 June 2022 and 2021.

於截至二零二二年及二零二一年六月三十日止三個月並無分部間收益。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

3. SEGMENT REPORTING AND REVENUE (CONTINUED)

(b) Revenue from major products and services

The following is an analysis of the Group's revenue from its major products and services:

3. 分部報告及收益 (續)

(b) 來自主要產品及服務的收益

以下為來自主要產品及服務的本集團收益分析：

		Three months ended 30 June	
		截至六月三十日止三個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Garment products	服裝產品	660	–
Interest income from loan receivables	應收貸款利息收入	845	974
Tuition fee from financial quotient and education courses	財商及教育課程之學費	40,347	29,555
Tuition from private supplementary education services	私立輔助教育服務之學費	8,262	–
		50,114	30,529

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

3. SEGMENT REPORTING AND REVENUE (CONTINUED)

(c) Geographical information

The following is an analysis of geographical location of the Group's revenue from external customers. The geographical location of customers is based on the location at which the services were provided or the goods delivered.

Hong Kong (place of domicile) 香港 (經營所在地)

3. 分部報告及收益 (續)

(c) 地區資料

以下為本集團來自外部客戶之收益之地理位置分析。客戶地理位置乃基於提供服務或商品交付之地點。

Three months ended 30 June

截至六月三十日止三個月

2022	2021
二零二二年	二零二一年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

50,114

30,529

4. OTHER GAINS, NET

4. 其他收益淨額

Three months ended 30 June

截至六月三十日止三個月

2022	2021
二零二二年	二零二一年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)

Gain on fair value change on financial assets through profit or loss 計入損益的金融資產公平值變動收益

172

139

Loss on disposal of financial assets at fair value through profit or loss, net 出售按公平值計入損益的金融資產之虧損淨額

(21)

-

151

139

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

5. INCOME TAX EXPENSES

5. 所得稅開支

	Three months ended 30 June 截至六月三十日止三個月	
	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Hong Kong Profits Tax (Note) 香港利得稅 (附註) – current period – 本期間	2,002	2,662

Notes:

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazetted on the following day. Under the two-tiered profits tax rates regime, the first HK\$2 million of the assessable profits of the qualifying group entity will be taxed at 8.25% and the assessable profits above HK\$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

附註：

於二零一八年三月二十一日，香港立法會通過《二零一七年稅務(修訂)(第7號)條例草案》(「該草案」)，引入利得稅兩級制。該草案於二零一八年三月二十八日經簽署成為法律，並於翌日在憲報刊登。根據利得稅兩級制，合資格集團實體之首2百萬港元之應課稅溢利將按8.25%之稅率納稅，而超過2百萬港元之應課稅溢利將按16.5%之稅率納稅。不符合利得稅兩級制資格之集團實體之溢利將繼續按16.5%之統一稅率納稅。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

6. PROFIT FOR THE PERIOD

6. 期內溢利

		Three months ended 30 June	
		截至六月三十日止三個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Profit for the period has been arrived at after charging:	期內溢利於扣除以下各項後計算得出：		
Directors' remuneration:	董事薪酬：		
– Fees	– 袍金	150	309
– Salaries and other benefits	– 工資及其他福利	–	60
– Retirement benefit scheme contributions	– 退休福利計劃供款	–	3
		<hr/>	<hr/>
		150	372
Other staff salaries and allowances	其他員工工資及津貼	11,390	2,438
Retirement benefit scheme contributions, excluding those of Directors	退休福利計劃供款（董事除外）	154	90
		<hr/>	<hr/>
		11,694	2,900
Total employee benefits expenses	僱員福利開支總額	11,694	2,900
Cost of inventories recognised as an expense	已確認為開支的存貨成本	560	–
Depreciation of property, plant and equipment	物業、廠房及設備折舊	731	862
		<hr/>	<hr/>

7. DIVIDEND

The Board of directors do not recommend any payment of an interim dividend for the three months ended 30 June 2022 (2021: HK\$0.0075 per share).

The Board of directors would consider declare special dividend for the year ending 31 March 2023.

7. 股息

董事會不建議就截至二零二二年六月三十日止三個月派付任何中期股息（二零二一年：每股0.0075港元）。

董事會將考慮宣派截至二零二三年三月三十一日止年度之特別股息。

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

8. EARNINGS PER SHARE

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

8. 每股盈利

本公司擁有人應佔每股基本及經攤薄之盈利乃按以下數據計算：

		Three months ended 30 June 截至六月三十日止三個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Earnings	盈利		
Profit attributable to ordinary equity holders of the Company, used in the basic earnings per share calculation	計算每股基本盈利所用之本公司普通股權益持有人應佔溢利	15,057	14,807
		'000 千股	'000 千股
Shares	股份		
Weighted average of number of ordinary shares in issue during the period used in the basic earnings per share calculation	計算每股基本盈利所用之期內已發行普通股加權平均數	358,456	307,197
Effect of dilution – weighted average number of ordinary shares	攤薄效應 – 普通股加權平均數	25,598	27,598
Share options	購股權	384,054	334,795

NOTES TO THE FIRST QUARTERLY FINANCIAL STATEMENTS

第一季度財務報表附註

For the three months ended 30 June 2022 截至二零二二年六月三十日止三個月

9. RELATED PARTY DISCLOSURES Compensation of Directors and key management personnel

9. 關連方披露 董事及主要管理人員薪酬

	Three months ended 30 June	
	截至六月三十日止三個月	
	2022	2021
	二零二二年	二零二一年
	HK\$'000	HK\$'000
	千港元	千港元
	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)
Salaries and other allowances 工資及其他津貼	4,823	369
Retirement benefit scheme 退休福利計劃及供款 and contributions	-	3
	4,823	372

The remuneration of Directors and key management personnel are determined having regard to the performance of the individuals.

董事及主要管理人員薪酬乃參考個人表現釐定。

BUSINESS REVIEW

The Group principally derives its revenue from the following business arms: (i) OEM business segment, which entails product design and development, raw materials sourcing and procurement, manufacturing and product quality control management (the “OEM Business”); (ii) apparel retail business segment, which entails designing, procuring, manufacturing, marketing and retailing of pure cashmere apparel and other apparel products as well as accessories through the retail network in Hong Kong under the Group’s own brand and high-end fashion brand (the “Retail Business”); (iii) money lending business segment, which provides financing to customers for interest income (“Money Lending Business”); (iv) financial quotient and investment education business segment, which provides financial quotient and investment education courses for the customers in return of tuition fees from them (“Financial Quotient and Investment Education Business”); (v) property investment business (“Property Investment Business”); and (vi) private supplementary education business segment, which provides private supplementary education courses for the students in return of tuition fees from them (“Private Supplementary Education Business”).

業務回顧

本集團的收入主要源自於以下業務部門：(i)原設備製造業務分部，承擔產品設計及開發、原材料採購、製造及產品質量控制管理（「原設備製造業務」）；(ii)服裝零售業務分部，透過在本集團自有品牌及高檔時裝品牌旗下於香港的零售網絡承擔設計、採購、製造、市場推廣及零售純羊絨服裝以及其他服裝產品及配飾（「零售業務」）；(iii)放債業務分部，透過向客戶提供融資賺取利息收入（「放債業務」）；(iv)財商及投資教育業務分部，為客戶提供財商及投資教育課程，並自彼等收取學費作為回報（「財商及投資教育業務」）；(v)物業投資業務（「物業投資業務」）；及(vi)私立輔助教育業務分部，為學生提供私立輔助教育課程，並自彼等收取學費作為回報（「私立輔助教育業務」）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

OEM Business

The garment sector of the consumer market has experienced a downturn in recent year. Meanwhile, the Company currently has no intention, arrangement, agreement, understanding, negotiation (concluded or otherwise) on disposal, termination and/or scaling-down of the Company's OEM business. The Group will cautiously monitor the business environment, market sentiment and customers' behaviors of the OEM business and will continue to devote effort to the development of the OEM business. Going forward, the Group will continue to focus on expanding the customer base by diversifying the service scope of the OEM business. The Group is currently in the negotiation with a new potential customer based in Hong Kong which provides non-garment textile products to commercial offices, restaurants, healthcare and retail premises.

Retail Business

While the economic slowdown in the People's Republic of China (the "PRC") and the outbreak of the COVID-19 in early 2020 eroded consumer confidence, the shifting of pattern to online shopping further negatively impacted the Retail Business.

Under such an unfavorable ambience, the Group has adopted a prudent approach in restructuring its sales network aiming at minimising the operating costs amid meeting the shift of consumers' preference towards shopping online.

原設備製造業務

消費市場的服裝板塊於近年一度陷入低迷狀態。與此同時，本公司目前並無有關出售、終止及／或縮減本公司原設備製造業務的意圖、安排、協議、諒解、磋商（已達成或其他）。本集團將審慎監控有關原設備製造業務的業務環境、市場敏感度及客戶行為並將繼續致力於開發原設備製造業務。展望未來，本集團將透過多元化原設備製造業務的服務範圍繼續專注於拓展客戶群體。本集團目前正與一名位於香港的新潛在客戶進行磋商，其為商業辦公室、餐廳、醫療及零售場所提供非服裝紡織產品。

零售業務

中華人民共和國（「中國」）經濟放緩及於二零二零年初爆發COVID-19削弱了消費者信心，同時，向網上購物模式轉型進一步對零售業務造成負面影響。

在此種不利氛圍之下，本集團已就重組銷售網絡採取審慎態度，旨在滿足消費者的網上購物偏好的轉變，同時盡量降低經營成本。

Money Lending Business

The Group obtained the money lender licence and commenced Money Lending Business from June 2016. During the three months ended 30 June 2022, the Money Lending Business had generated interest income of approximately HK\$0.8 million. Since the outbreak of the COVID-19 in early 2020, the business environment in Hong Kong has been affected by the worsening economy caused by the COVID-19 pandemic. The Group expects that such challenging and unpredictable environment may affect the loan demand and lending risks of the Group.

Therefore, the Group will continue to evaluate its risk management measures and ensure a proper balance between return and risk in the long run.

Financial Quotient and Investment Education Business

During the year ended 31 March 2021, the Group established the Financial Quotient and Investment Education Business. The Group provides financial quotient and investment education courses for the customers, aiming at enhancing their knowledge in the areas of finance and investment. The Group in return earns tuition fee income from the provision of courses. During the three months ended 30 June 2022, certain courses were completed with inspiring achievements and revenue of approximately HK\$40.3 million, representing an increase of approximately 36.5% as compared to that of approximately HK\$29.6 million for the last financial year.

Property Investment Business

The Group also established the Property Investment Business during the year ended 31 March 2020. The Group will keep seeking for opportunities of asset appreciation and cash flow return in the property market within Hong Kong and in the Asian-Pacific region.

放債業務

本集團已自二零一六年六月起取得放債人牌照並自該時起開展放債業務。截至二零二二年六月三十日止三個月，放債業務帶來利息收入約0.8百萬港元。自COVID-19於二零二零年初爆發以來，COVID-19疫情導致經濟疲弱，香港的營商環境因此受到影響。本集團預期此充滿挑戰及不可預測的環境可能會影響本集團的貸款需求及借貸風險。

因此，本集團將繼續評估其風險管理措施並確保長遠而言在回報與風險之間取得適當平衡。

財商及投資教育業務

截至二零二一年三月三十一日止年度，本集團建立財商及投資教育業務。本集團為客戶提供財商及投資教育課程，旨在提升其於財務及投資領域的知識，而作為回報，本集團自提供課程賺取學費收入。截至二零二二年六月三十日止三個月，若干已完成的課程已取得優秀成果，並已產生收益約40.3百萬港元，較上一財政年度約29.6百萬港元增長約36.5%。

物業投資業務

本集團亦於截至二零二零年三月三十一日止年度建立物業投資業務。本集團將繼續於香港及亞太地區內的物業市場尋求資產增值及現金流回報的機會。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Private Supplementary Education Business

In August 2021, the Group resolved to develop the business of provision of private supplementary education services as a new business of the Group. Private supplementary education services play a supplemental role to regular schools, helping students deepen their understanding of what they have learnt in classes, improve their school grades and better prepare themselves for public examinations. Private supplementary education services, especially those for local secondary school students, have been in high demand in Hong Kong.

On 15 December 2021, each of the education centers located in Causeway Bay, Kowloon Bay and Prince Edward has obtained the "Certificate of Provisional Registration of A School" granted by the Education Bureau of Hong Kong.

During the three months ended 30 June 2022, the Private Supplemental Education Business had generated revenue of approximately HK\$8.3 million.

PROSPECTS

For the OEM Business, the management of the Group (the "Management") is committed to strengthening the customer base. The Group will continue to find new orders and customers. Also, as mentioned above, the Group is currently in the negotiation with a new potential customer based in Hong Kong which provides non-garment textile products to commercial offices, restaurants, healthcare and retail premises.

私立輔助教育業務

於二零二一年八月，本集團決議開發提供私立輔助教育服務業務作為本集團的新業務。私立輔助教育服務作為常規學校教育的補充，可幫助學生加深其對課堂所學知識的理解，提升其學業成績且有助於彼等更好地準備應對公開考試。私立輔助教育服務（尤其是面向當地中學生所開設者）於香港需求旺盛。

於二零二一年十二月十五日，位於銅鑼灣、九龍灣及太子的教育中心均已取得香港教育局頒發的「學校臨時註冊證明書」。

截至二零二二年六月三十日止三個月，私立輔助教育業務已產生收益約8.3百萬港元。

前景

在原設備製造業務方面，本集團管理層（「管理層」）致力擴大客源。本集團將繼續尋求新訂單及客戶。此外，如上文所述，本集團目前正與一名位於香港的新潛在客戶進行磋商，其為商業辦公室、餐廳、醫療及零售場所提供非服裝紡織產品。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

For the Retail Business, the Management will closely monitor the consumers' behaviour and will continue the promotion campaigns. Because of the outbreak of coronavirus in Hong Kong, there was an adverse impact to the Group and accordingly, the Management will actively keep monitoring the performance of the Group, and will implement appropriate strategy in a timely manner. Despite the uncertainties, the Management still remains positive towards the Retail Business in the long run.

For Money Lending Business, the Group will continue to expand in a prudent and balanced risk management approach.

For the Financial Quotient and Investment Education Business, the Group will (i) invest resources to expand the market share, and (ii) strive to broaden its customer base. The Group is also seeking for opportunities of asset appreciation and cash flow return in the property market within Hong Kong and in the Asian-Pacific region. Whilst the Group remains focused on developing its existing businesses, in particular the Investment Education Business, it has been the business strategy of the Group to proactively seek potential investment opportunities in order to enhance value of the Shareholders.

The Group commenced the business of provision of private supplementary education services. The Board is optimistic on the prospects of the demand for the private tutorial classes and considers that the new business of the private supplementary education services will further enhance the Company's financial performance as well as the value of the Shareholders.

在零售業務方面，管理層將密切監察消費者行為，並繼續進行推廣活動。鑒於香港冠狀病毒的爆發，其對本集團產生不利影響，因此，管理層將持續積極監察本集團之表現，並將及時實施恰當的應對策略。儘管存在不明朗因素，惟管理層對零售業務的長遠發展仍然保持樂觀態度。

在放債業務方面，本集團將繼續以審慎態度及平衡風險管理的方式拓展業務。

就財商及投資教育業務而言，本集團將(i)投入資源以擴大市場份額，及(ii)致力擴大客源。本集團亦正在香港以及亞太地區的物業市場尋求資產增值及現金流回報機遇。於本集團繼續專注於發展其現有業務(尤其是投資教育業務)之時，本集團的業務策略一直為積極尋求潛在投資機會以提升股東的價值。

本集團開始提供私立輔助教育服務業務。董事會對私立補習課程的需求前景持樂觀態度，並認為新的私立輔助教育服務業務將進一步提升本公司的財務表現及股東價值。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

FINANCIAL REVIEW

Revenue

The Group's revenue increased from approximately HK\$30.5 million for the three months ended 30 June 2021 to approximately HK\$50.1 million for the three months ended 30 June 2022, representing an increase of approximately 64.2%. During the three months ended 30 June 2022, the outbreak of the COVID-19 in early 2020 eroded customer confidence, the revenue of OEM Business significantly decreased to nil.

For the Retail Business and Money Lending Business, it had generated income of approximately HK\$0.7 million and HK\$0.8 million for the three months ended 30 June 2022 respectively.

For the Financial Quotient and Investment Education Business, certain courses were completed with inspiring achievements and revenue of approximately HK\$40.3 million, representing an increase of approximately 36.5% as compared to that of approximately HK\$29.6 million for the last financial year.

The Group has commenced a new business of provision of private supplementary education services. Along with obtainment of the "Certificate of Provisional Registration of A School" granted by the Education Bureau of Hong Kong on 15 December 2021, it had generated tuition income of approximately HK\$8.3 million for the three months ended 30 June 2022.

財務回顧

收益

本集團的收益由截至二零二一年六月三十日止三個月約30.5百萬港元增加至截至二零二二年六月三十日止三個月約50.1百萬港元，增幅約為64.2%。截至二零二二年六月三十日止三個月，二零二零年初爆發COVID-19削弱客戶信心，原設備製造業務的收益大幅減少至零。

在零售業務及放債業務方面，於截至二零二二年六月三十日止三個月分別產生收入約0.7百萬港元及0.8百萬港元。

在財商及投資教育業務方面，若干課程已完成並取得令人鼓舞的成績，收益約為40.3百萬港元，較上一財政年度約29.6百萬港元增加約36.5%。

本集團已開展提供私立輔助教育服務的新業務。持有於二零二一年十二月十五日取得的香港教育局所頒發的「學校臨時註冊證明書」，其於截至二零二二年六月三十日止三個月產生學費收入約8.3百萬港元。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The following table sets forth the breakdowns of the revenue of the Group by segment for each of the three months ended 30 June 2021 and 30 June 2022.

下表載列本集團截至二零二一年六月三十日及二零二二年六月三十日止三個月各自按分部劃分的收益明細。

		Three months ended 30 June 截至六月三十日止三個月			
		2022 二零二二年		2021 二零二一年	
		HK\$'000 千港元	% 百分比	HK\$'000 千港元	% 百分比
OEM Business	原設備製造業務	–	0.0	–	0.0
Retail Business	零售業務	660	1.3	–	0.0
Money Lending Business	放債業務	845	1.7	974	3.2
Financial Quotient and Investment Education Business	財商及投資教育 業務	40,347	80.5	29,555	96.8
Property Investment Business	物業投資業務	–	0.0	–	0.0
Private Supplementary Education Business	私立輔助教育業 務	8,262	16.5	–	0.0
		50,114	100.0	30,529	100.0

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Cost of sales

The Group's cost of sales increased by 226.0% to approximately HK\$14.9 million for the three months ended 30 June 2022 as compared to the three months ended 30 June 2021. The increase was mainly attributable to the increase in the cost of sales of the Financial Quotient and Investment Education Business and Private Supplementary Education Business during the three months ended 30 June 2022.

Expenses

Selling and administrative expenses for the three months ended 30 June 2022 were approximately HK\$18.7 million (three months ended 30 June 2021: approximately HK\$8.5 million), representing an increase of approximately HK\$10.2 million.

Profit for the period

Profit for the three months ended 30 June 2022 was approximately HK\$14.7 million, whereas profit for the three months ended 30 June 2021 was approximately HK\$14.8 million.

銷售成本

截至二零二二年六月三十日止三個月，本集團的銷售成本較截至二零二一年六月三十日止三個月增加226.0%至約14.9百萬港元。該增加乃主要由於截至二零二二年六月三十日止三個月財商及投資教育業務以及私立輔助教育業務的銷售成本增加。

開支

截至二零二二年六月三十日止三個月，銷售及行政開支增加約10.2百萬港元至約18.7百萬港元（截至二零二一年六月三十日止三個月：約8.5百萬港元）。

期內溢利

截至二零二二年六月三十日止三個月錄得溢利約14.7百萬港元，而截至二零二一年六月三十日止三個月錄得溢利約為14.8百萬港元。

SIGNIFICANT INVESTMENTS HELD, MATERIAL ACQUISITIONS OR DISPOSALS OF SUBSIDIARIES AND AFFILIATED COMPANIES, AND PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

Save as disclosed elsewhere in this report, there were no significant investments held, material acquisitions or disposals of subsidiaries and affiliated companies during the three months ended 30 June 2022.

Save as disclosed elsewhere in this report, there was no plan for material investments or capital assets as at 30 June 2022.

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

As at 30 June 2022, the interests and short positions of each Director and chief executive in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")), which are required (i) to be notified to the Company and the Stock Exchange pursuant to the provisions of Division 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); (ii) pursuant to section 352 of Part XV of the SFO, to be entered in the register referred to therein; or (iii) pursuant to the Model Code to be notified to the Company and the Stock Exchange, were as follows:

所持重要投資、重大收購或出售附屬公司及聯屬公司，及重大投資或資本資產計劃

除本報告其他章節所披露者外，截至二零二二年六月三十日止三個月內，並無持有任何重要投資，亦無重大收購或出售附屬公司及聯屬公司。

除本報告其他地方所披露者外，於二零二二年六月三十日，並無任何重大投資或資本資產計劃。

董事及主要行政人員於本公司及其相聯法團的股份、相關股份或債權證中的權益及淡倉

於二零二二年六月三十日，各董事及主要行政人員於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債權證中，擁有(i)根據證券及期貨條例第XV部第7及8分部條文須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例有關條文被當作或視為擁有的權益或淡倉）；(ii)根據證券及期貨條例第XV部第352條須記入該條所述登記冊的權益及淡倉；或(iii)根據標準守則須知會本公司及聯交所的權益及淡倉如下：

OTHER INFORMATION

其他資料

Long positions in Shares and underlying shares of the Company:

於本公司股份及相關股份中的好倉：

Name of Directors	Capacity	Number of Shares held	Number of Options held	Total	Percentage of the Company's issue share as at 30 June 2021 (%) 於二零二一年六月三十日 佔本公司已發行 股份百分比 (百分比)
董事姓名	身份	所持股份數目	所持購股權數目	總計	
Chan Lap Jin Kevin 陳立展	Beneficial owner 實益擁有人	30,892,800	—	30,892,800	8.62
Yuen Yu Sum 袁裕深	Beneficial owner 實益擁有人	6,276,800	—	6,276,800	1.75
Chung Chin Kwan 鍾展坤	Beneficial owner 實益擁有人	1,032,000	—	1,032,000	0.29
	Interest of spouse 配偶權益	168,000 (Note 1) (附註1)	—	168,000	0.04
Law Wing Chung 羅永聰	Beneficial owner 實益擁有人	192,000	—	192,000	0.05

Note:

附註：

(1) 168,000 shares are owned by Ms. Lam Ka Yee, who is the spouse of Mr. Chung Chin Kwan.

(1) 鍾展坤先生的配偶林嘉儀女士持有168,000股股份。

Saved as disclosed above, as at 30 June 2022, none of the Directors and chief executives of the Company had any interests or short position in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (i) as required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions which they are taken or deemed to have under such provisions of the SFO), or (ii) as required to be recorded in the register required to be kept by the Company pursuant to Sections 352 of the SFO, or (iii) as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuers as referred to in Rule 5.46 to Rule 5.67 of the GEM Listing Rules.

DIRECTORS' AND CHIEF EXECUTIVE'S RIGHTS TO ACQUIRE SHARES OR DEBT SECURITIES

Save as disclosed under the section headed "DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES OR DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATION", as at 30 June 2022, neither the company, holding company nor any of its subsidiaries was a party to any arrangements to enable the directors and chief executive of the company to acquire benefits by means of the acquisition of shares in, or debt securities, including debentures, of the company or any other body corporate, and none of the directors and chief executive of the company or their spouses or children under the age of 18, had any right to subscribe for the securities of the company, or had exercised any such rights.

除上文所披露者外，於二零二二年六月三十日，概無本公司董事及主要行政人員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）任何股份、相關股份或債權證中擁有(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的任何權益或淡倉（包括根據證券及期貨條例有關條文被當作或視為擁有的權益及／或淡倉），或(ii)須記入本公司根據證券及期貨條例第352條須予存置的登記冊內的任何權益或淡倉，或(iii)根據GEM上市規則第5.46條至第5.67條有關上市發行人董事進行交易規定標準而另行通知本公司及聯交所的任何權益或淡倉。

董事及主要行政人員購買股份或債務證券的權利

除「董事及主要行政人員於本公司及其相聯法團的股份、相關股份或債權證中的權益及淡倉」一節所披露者外，於二零二二年六月三十日，本公司、控股公司或其任何附屬公司概無參與任何安排，使本公司董事及主要行政人員可藉著購入本公司或任何其他法人團體的股份或債務證券（包括債權證）而獲得利益，而本公司董事及主要行政人員或彼等的配偶或任何未滿十八歲的子女概無任何可認購本公司證券的權利，亦無行使任何該等權利。

OTHER INFORMATION

其他資料

SHARE OPTION SCHEME

The Company's share option scheme (the "Scheme") was adopted pursuant to a resolution passed on 25 September 2014 for the primary purpose of providing incentives or rewards to eligible participants, and will expire on 10 October 2024, after which no further options will be granted. Under the Scheme, the Board of Directors of the Company may grant options to:

- a) any employee or proposed employee (whether fulltime or part-time and including any executive director), consultants or advisers of or to the Company, any of the subsidiaries or any entity (the "Invested Entity") in which the Company holds an equity interest;
- b) any non-executive Directors (including independent non-executive directors) of the Company, any of the subsidiaries or any Invested Entity;
- c) any supplier of goods or services to the Company or any of its subsidiaries or any Invested Entity;
- d) any customer of the Group or any Invested Entity;
- e) any person or entity that provides research, development or other technological support to the Group or any Invested Entity; and
- f) any shareholders or any shareholder of any of its subsidiaries or any Invested Entity or any holder of any securities issued by any member of the Group or any Invested Entity.

On 26 March 2021, a total of 127,992,000 share options were granted to certain grantees. Details were set out in the Company's announcement dated 26 March 2021 and 7 April 2021.

購股權計劃

本公司根據於二零一四年九月二十五日通過的決議案採納購股權計劃（「該計劃」），主要旨在鼓勵或獎勵合資格參與者，該計劃將於二零二四年十月十日屆滿（即此後將不再進一步授出購股權）。根據該計劃，本公司董事會可授出購股權予：

- a) 本公司、其任何附屬公司或本公司持有股本權益的任何實體（「投資實體」）的任何僱員或擬聘僱員（不論全職或兼職，包括任何執行董事）、顧問或諮詢人；
- b) 本公司、任何附屬公司或任何投資實體的任何非執行董事（包括獨立非執行董事）；
- c) 本公司或其任何附屬公司或任何投資實體的任何貨品或服務供應商；
- d) 本集團或任何投資實體的任何客戶；
- e) 為本集團或任何投資實體提供研究、開發或其他技術支援的任何人士或實體；及
- f) 任何股東或其任何附屬公司或任何投資實體的任何股東或本集團任何成員公司或任何投資實體所發行任何證券的任何持有人。

於二零二一年三月二十六日，已向若干承授人授出共計127,992,000份購股權。詳情載於本公司日期為二零二一年三月二十六日及二零二一年四月七日之公佈。

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

So far as the Directors are aware, as at 30 June 2022, other than the Directors or chief executives of the Company whose interests or short positions are disclosed under the paragraph headed "Directors' and Chief Executives' Interests and Short Positions in the Shares, Underlying Shares or Debentures of the Company and Its Associated Corporations" above, the following parties have interest or short position in the shares or underlying shares of the Company which have to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO and as recorded in the register required to be kept under Section 336 of the SFO, and who were expected, directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company are listed as follows:

Long positions in shares and underlying shares of the Company

主要股東及其他人士於本公司股份及相關股份中的權益及淡倉

就董事所知，於二零二二年六月三十日，除有關權益或淡倉已於上文「董事及主要行政人員於本公司及其相聯法團的股份、相關股份或債權證中的權益及淡倉」一段項下披露的本公司董事或主要行政人員外，以下各方於本公司股份或相關股份中擁有證券及期貨條例第XV部第2及3分部條文項下須向本公司披露及根據證券及期貨條例第336條記錄於須予存置的登記冊內的權益或淡倉，且預期將直接或間接擁有附有權利可於任何情況下在本公司之股東大會上投票的任何類別股本面值5%或以上權益如下：

於本公司股份及相關股份中的好倉

Name of shareholder	Capacity/ Nature of interests	Number of ordinary shares	Percentage of the Company's issue share capital as at 30 June 2021 於二零二一年 六月三十日 佔本公司已發行 股本百分比
股東姓名／名稱	身份／權益性質	普通股數目	
Poon Chi Ming 潘志明	Beneficial owner 實益擁有人	49,259,259	13.74%
Lui Yu Kin 呂宇健	Beneficial owner 實益擁有人	44,148,000	12.32%

OTHER INFORMATION

其他資料

Saved as disclosed above, as at 30 June 2022, the Directors were not aware of any other person (other than the Directors or chief executives as disclosed in the paragraph headed “Directors’ and Chief Executives’ Interests and Short Positions in the Shares, Underlying Shares or Debentures of the Company and Its Associated Corporations” above) who had, or deemed to have, interests or short positions in the shares, underlying shares or debentures of the Company which has to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO and as recorded in the register required to be kept under Section 336 of the SFO, or who were directly or indirectly interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company.

COMPLIANCE WITH THE REQUIRED STANDARD OF DEALINGS IN SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the required standards of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct regarding Directors’ securities transactions in securities of the Company.

To the best of the Board’s knowledge, information and belief, the Directors have fully complied with the required standard of dealings and there was no event of non-compliance during the three months ended 30 June 2022 and up to the date of this report.

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 three months ended 30 June 2022.

除上文所披露者外，於二零二二年六月三十日，董事並不知悉任何其他人士（上文「董事及主要行政人員於本公司及其相聯法團的股份、相關股份或債權證中的權益及淡倉」一段所披露的董事或主要行政人員除外）於本公司的股份、相關股份或債權證中擁有，或視為擁有，根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉及根據證券及期貨條例第336條記錄於須予存置的登記冊內的權益或淡倉，或將直接或間接擁有附帶權利可於任何情況下在本公司的股東大會上投票的任何類別股本面值5%或以上權益。

遵守董事進行證券交易規定標準的情況

本公司已採納GEM上市規則第5.48至第5.67條所載交易規定標準，作為有關董事進行涉及本公司證券的證券交易的行為守則。

據董事會所知、所悉及所信，於截至二零二二年六月三十日止三個月及直至本報告日期，董事已全面遵守交易規定標準，且概無任何違規情況。

購買、出售或贖回本公司上市證券

截至二零二二年六月三十日止三個月，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

COMPETING INTERESTS

The Directors confirm that none of the controlling shareholders or Directors and their respective close associates (as defined in the GEM Listing Rules) is interested in any business apart from the business operated by the Group which competes or is likely to compete, directly or indirectly, with the Group's business during the three months ended 30 June 2022 or as at 30 June 2022.

SUSPENSION OF TRADING

At the request of the Company, the trading in the shares of the Company on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") has been suspended with effect from 9:00 a.m. on 19 October 2021.

On 22 November 2021, the Company received a letter from the "Stock Exchange setting out the following resumption guidance (the "Initial Resumption Guidance") for the resumption of trading in the shares:

- i. have the winding-up petition (or order, if made) against the Company withdrawn or dismissed (the "Resumption Guidance 1");
- ii. demonstrate that there is no reasonable regulatory concern about management integrity and/or the integrity of any persons with substantial influence over the Company's management and operations, which will pose a risk to investors and damage market confidence (the "Resumption Guidance 2"); and
- iii. announce all material information for the Company's shareholders and investors to appraise the Company's position (the "Resumption Guidance 3").

競爭權益

董事確認，於截至二零二二年六月三十日止三個月內或於二零二二年六月三十日，概無控股股東或董事及彼等各自的緊密聯繫人（定義見GEM上市規則）於對本集團業務直接或間接構成競爭或可能構成競爭的任何業務（本集團經營的業務除外）中擁有權益。

暫停買賣

應本公司要求，本公司股份已自二零二一年十月十九日上午九時正起於香港聯合交易所有限公司（「聯交所」）暫停買賣。

於二零二一年十一月二十二日，本公司自聯交所接獲一份函件，當中載列下列有關股份恢復買賣之復牌指引（「首次復牌指引」）：

- i. 撤回或撤銷針對本公司提出的清盤呈請（或清盤令，若有）（「復牌指引1」）；
- ii. 證明管理層的誠信及／或對本公司管理及營運具有重大影響力的任何人士的誠信並無任何可能將令投資者承受風險及損害市場信心的合理監管憂慮（「復牌指引2」）；及
- iii. 公佈所有重大資料，以便本公司股東及投資者評估本公司之狀況（「復牌指引3」）。

OTHER INFORMATION

其他資料

On 14 June 2022, the Company received a letter from the Stock Exchange setting out an additional resumption guidance that the Company to conduct an independent internal control review and demonstrate that the Company has in place adequate internal controls and procedures to comply with the Listing Rules (the “Resumption Guidance 4”, together with the Initial Resumption Guidance, the “Resumption Guidance”). Further details were set out in the Company’s announcement dated 19 October 2021, 1 November 2021, 3 November 2021, 26 November 2021, 23 November 2021, 18 January 2022, 14 April 2022, 7 June 2022, 17 June 2022, 20 June 2022, 29 June 2022, 30 June 2022, 18 July 2022 and 25 July 2022.

As all the Resumption Guidance have been fulfilled, the Company has made an application to the Stock Exchange for the resumption of trading in the Shares with effect from 9:00 a.m. on 9 August 2022 on the Stock Exchange. Details were set out in the Company’s announcement dated 8 August 2022.

於二零二二年六月十四日，本公司自聯交所接獲一份函件，當中載列本公司進行獨立內部監控檢討之額外復牌指引，並證明本公司設有充分之內部監控及程序以遵守上市規則（「復牌指引4」，連同首次復牌指引統稱「復牌指引」）。進一步詳情載於本公司日期為二零二一年十月十九日、二零二一年十一月一日、二零二一年十一月三日、二零二一年十一月二十六日、二零二一年十一月二十三日、二零二二年一月十八日、二零二二年四月十四日、二零二二年六月七日、二零二二年六月十七日、二零二二年六月二十日、二零二二年六月二十九日、二零二二年六月三十日、二零二二年七月十八日及二零二二年七月二十五日之公佈。

由於所有復牌指引均已達成，本公司已向聯交所申請自二零二二年八月九日上午九時正起恢復股份在聯交所的買賣。詳情載於本公司日期為二零二二年八月八日之公佈。

Compliance Committee

The Company established a compliance committee (the “Compliance Committee”) with effect from 20 June 2022. The Compliance Committee is responsible for overseeing the regulatory compliance with all relevant rules and regulations applicable to the Company, including but not limited to, the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”), the Securities and Futures Ordinance, and the Companies Ordinance (Cap. 622 of the Laws of Hong Kong) (together, “Applicable Laws”).

The members of the Compliance Committee consist of two independent non-executive Directors and one executive Director. The Board has appointed Mr. Chung Chin Kwan, Mr. Chan Kim Fai Eddie, both being independent non-executive Directors and Mr. Yuen Yu Sum, being the chairman of the Board and an executive Director, as members of the Compliance Committee. Mr. Chung Chin Kwan has been appointed as the chairman of the Compliance Committee.

The terms of reference of the Compliance Committee will be made available on the Company’s website at <http://www.legendarygp.com> and the Stock Exchange’s website at <http://www.hkexnews.hk>.

With the aim to implement the Independent Consultant’s recommendation and strengthen the regulatory compliance function of the Group, the Company has engaged Kenneth Chong Law Office, an independent Hong Kong legal adviser, to provide consultation on Applicable Laws compliance to the Group for a period commencing from 1 July 2022 to 30 June 2023.

合規委員會

本公司已成立合規委員會（「合規委員會」），自二零二二年六月二十日起生效。合規委員會負責監督適用於本公司的所有相關規則及法規（包括但不限於聯交所GEM證券上市規則（「GEM上市規則」）、證券及期貨條例及香港法例第622章之公司條例）（統稱為「適用法律」）的監管合規情況。

合規委員會成員包括兩名獨立非執行董事及一名執行董事。董事會已委任鍾展坤先生、陳劍輝先生（均為獨立非執行董事）及袁裕深先生（董事會主席兼執行董事）為合規委員會成員。鍾展坤先生已獲委任為合規委員會主席。

合規委員會的職權範圍可於本公司網站<http://www.legendarygp.com>及聯交所網站<http://www.hkexnews.hk>查閱。

為落實獨立顧問之推薦建議及加強本集團的監管合規職能，本公司已委聘獨立香港法律顧問莊基浩律師事務所於二零二二年七月一日至二零二三年六月三十日期間向本集團提供有關適用法律合規的諮詢。

OTHER INFORMATION

其他資料

AUDIT COMMITTEE

The Company has established an audit committee (“Audit Committee”) with terms in compliance with the Corporate Governance Code as set out in Appendix 15 to the GEM Listing Rules. The duties of the Audit Committee are to primary review financial statements of the Company and oversee internal control procedures of the Company.

As at 30 June 2022, the Audit Committee consists of three independent non-executive Directors, namely Mr. Chan Kim Fai Eddie (Chairman), Mr. Ng Chi Ho Dennis and Mr. Chung Chin Kwan.

The Audit Committee has reviewed the First Quarterly Financial Statements and is of the opinion that the preparation of such statements complied with the applicable accounting standards, GEM Listing Rules and that adequate disclosures have been made.

By Order of the Board

Legendary Group Limited
Yuen Yu Sum

Chairman and executive Director

Hong Kong, 12 August 2022

As at the date of this report, the Board comprises two executive Directors, namely, Mr. Yuen Yu Sum (Chairman) and Mr. Chan Lap Jin Kevin; one non-executive Director, namely, Mr. Law Wing Chung; and five independent non-executive Directors, namely, Mr. Chung Chin Kwan, Mr. Chan Kim Fai Eddie, Mr. Ng Chi Ho Dennis, Mr. Chung Kwok Pan and Mr. Leung Kai Cheong Kenneth.

審核委員會

本公司已成立審核委員會（「審核委員會」），並已採納符合GEM上市規則附錄十五所載企業管治守則的職權範圍。審核委員會的職責主要為審閱本公司的財務報表及監管本公司的內部監控程序。

於二零二二年六月三十日，審核委員會包括三名獨立非執行董事，即陳劍輝先生（主席）、吳志豪先生及鍾展坤先生。

審核委員會已審閱第一季度財務報表，並認為該等報表乃遵照適用之會計準則及GEM上市規則而編製，並已作出足夠披露。

承董事會命

創天傳承集團有限公司
袁裕深

主席及執行董事

香港，二零二二年八月十二日

於本報告日期，董事會成員包括兩名執行董事袁裕深先生（主席）及陳立展先生；一名非執行董事羅永聰先生；以及五名獨立非執行董事鍾展坤先生、陳劍輝先生、吳志豪先生、鍾國斌先生及梁繼昌先生。



Legendary
Group 創天傳承

Stock Code: 8195