



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

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

(於開曼群島註冊成立的有限公司)

**Stock code 股份代號 : 8519**

**THIRD QUARTERLY REPORT 2023**  
**第三季度業績報告**



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GEM的定位乃為相比起其他在聯交所上市的公司帶有較高投資風險的中小型公司提供一個上市的市場。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於GEM上市公司一般為中小型公司，在GEM買賣的證券可能會較於主板買賣的證券承受較大的市場波動風險，同時無法保證在GEM買賣的證券會有高流通量的市場。

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本報告將由刊發日期起計至少七日於聯交所網站（[www.hkex.com.hk](http://www.hkex.com.hk)）之「最新上市公司公告」頁內刊登。本報告亦將於本公司網站（[www.jiagroup.co](http://www.jiagroup.co)）內登載。

## CONTENTS 目錄

Financial Highlights	財務摘要	2
Unaudited Condensed Consolidated Third Quarterly Results	未經審核簡明綜合第三季度業績	3
Unaudited Condensed Consolidated Statement of Comprehensive Income	未經審核簡明綜合全面收益表	3
Unaudited Condensed Consolidated Statement of Changes in Equity	未經審核簡明綜合權益變動表	4
Notes to the Unaudited Condensed Consolidated Financial Statements	未經審核簡明綜合財務報表附註	5
Management Discussion and Analysis	管理層討論及分析	16
Other Information	其他資料	21

# FINANCIAL HIGHLIGHTS

## 財務摘要

### HIGHLIGHTS

### 摘要

Nine months ended 30 September

截至9月30日止九個月

		2023	2022	Change
		HK\$'000	HK\$'000	
		千港元	千港元	變動
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
Revenue	收入	206,022	154,361	51,661
Profit/(loss) for the period	期內溢利／(虧損)	233	(9,377)	9,610
Profit/(loss) for the period attributable to owners of the Company	本公司擁有人應佔期內溢利／(虧損)	2,030	(8,065)	10,095
Earning/(loss) per share (HK cents)	每股盈利／(虧損) (港仙)	0.18	(0.70)	0.88

- The Group recorded an unaudited revenue of approximately HK\$206.0 million for the nine months ended 30 September 2023, representing an increase of approximately 33.5% as compared with the corresponding period in 2022.

— 截至2023年9月30日止九個月，本集團錄得未經審核收入約206.0百萬港元，較2022年同期增加約33.5%。
- The Group's unaudited profit attributable to owners of the Company was approximately HK\$2.0 million for the nine months ended 30 September 2023, representing an increase in profit of approximately HK\$10.1 million as compared with a loss of approximately HK\$8.1 million for the corresponding period in 2022.

— 截至2023年9月30日止九個月，本公司擁有人應佔本集團的未經審核溢利約為2.0百萬港元，較2022年同期的虧損約8.1百萬港元增加溢利約10.1百萬港元。
- The board of Directors (the "Board") does not recommend the payment of dividend for the nine months ended 30 September 2023 (2022: nil).

— 董事會(「董事會」)不建議就截至2023年9月30日止九個月派付股息(2022年：無)。

# UNAUDITED CONDENSED CONSOLIDATED THIRD QUARTERLY RESULTS

## 未經審核簡明綜合第三季度業績

For the nine months ended 30 September 2023

截至2023年9月30日止九個月

The Board of the Company is pleased to announce the unaudited condensed consolidated third quarterly results of the Group for the three months and the nine months ended 30 September 2023 together with the comparative unaudited figures of the corresponding periods in 2022, as follows:

本公司董事會欣然宣佈本集團截至2023年9月30日止三個月及九個月的未經審核簡明綜合第三季度業績連同2022年同期的未經審核比較數字如下：

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

#### 未經審核簡明綜合全面收益表

For the three months and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

		Notes 附註	Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
			2023	2022	2023	2022
			HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)	HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收入	3	63,253	59,328	206,022	154,361
Other income	其他收入	4	603	7,088	1,702	13,450
Other losses	其他虧損		(361)	(741)	(361)	(741)
Raw materials and consumables used	所用原材料及耗材		(17,379)	(17,151)	(55,279)	(43,824)
Staff costs	員工成本		(26,021)	(24,368)	(77,343)	(67,353)
Depreciation	折舊		(5,564)	(8,647)	(19,953)	(26,290)
Property rentals and related expenses	物業租金及相關開支		(5,944)	(2,318)	(16,962)	(7,183)
Utility expenses	日常開支		(2,049)	(1,646)	(5,939)	(4,374)
Advertising and promotion expenses	廣告及推廣開支		(2,500)	(2,203)	(7,423)	(6,432)
Other operating expenses	其他經營開支		(7,003)	(8,881)	(21,790)	(22,693)
Finance costs	融資成本	5	(410)	(551)	(1,744)	(1,875)
Gain on disposal of subsidiaries	出售附屬公司收益		-	3,664	-	3,664
Share of results of associates	應佔聯營公司業績		(56)	-	(539)	-
(Loss)/Profit before taxation	除稅前(虧損)/溢利	6	(3,431)	3,574	391	(9,290)
Income tax expense	所得稅開支	7	(24)	(48)	(158)	(87)
(Loss)/Profit and total comprehensive (expense)/income for the period	期內(虧損)/溢利及全面(開支)/收益總額		(3,455)	3,526	233	(9,377)
(Loss)/Profit and total comprehensive (expense)/income for the period attributable to	應佔期內(虧損)/溢利及全面(開支)/收益總額					
- Owners of the Company	- 本公司擁有人		(2,300)	3,644	2,030	(8,065)
- Non-controlling interests	- 非控股權益		(1,155)	(118)	(1,797)	(1,312)
			(3,455)	3,526	233	(9,377)
(Loss)/Earning per share	每股(虧損)/盈利					
Basic and diluted (HK cents)	基本及攤薄(港仙)	9	(0.20)	0.31	0.18	(0.70)

# 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 and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

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

		Share capital	Share premium	Capital redemption reserve	Other reserve	Treasury shares	Share option reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	資本贖回儲備	其他儲備	庫存股	購股權儲備	累計虧損	總計	非控股權益	權益總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)	(未經審核)
At 1 January 2022	於2022年1月1日	11,612	100,922	50	10,326	(148)	229	(101,038)	21,953	(2,201)	19,752
Repurchase of shares	回購股份	(14)	(148)	14	-	148	-	-	-	-	-
Disposal/deemed disposal of partial interest in subsidiaries without loss of control	出售/視為出售附屬公司之部分權益而並無失去控制權	-	-	-	-	-	-	6,060	6,060	(6,058)	2
Loss and total comprehensive expense for the period attributable to owners of the Company	本公司擁有人應佔期內虧損及全面開支總額	-	-	-	-	-	-	(8,065)	(8,065)	(1,312)	(9,377)
Disposal of subsidiaries	出售附屬公司	-	-	-	-	-	-	-	-	327	327
At 30 September 2022	於2022年9月30日	11,598	100,774	64	10,326	-	229	(103,043)	19,948	(9,244)	10,704
At 1 January 2023	於2023年1月1日	11,598	100,774	64	10,326	-	610	(120,674)	2,698	(5,562)	(2,864)
Profit/(loss) and total comprehensive income/(expense) for the period attributable to owners of the Company	本公司擁有人應佔期內溢利/(虧損)及全面收益/(開支)總額	-	-	-	-	-	-	2,030	2,030	(1,797)	233
At 30 September 2023	於2023年9月30日	11,598	100,774	64	10,326	-	610	(118,644)	4,728	(7,359)	(2,631)

# 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 and the nine months ended 30 September 2023  
截至2023年9月30日止三個月及九個月

### I. GENERAL INFORMATION

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

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

### I. 一般資料

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

本集團的主要業務為在香港經營餐廳。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

## 2. BASIS OF PRESENTATION AND ACCOUNTING POLICIES

The unaudited condensed consolidated financial statements for the nine months ended 30 September 2023 have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and interpretations) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and applicable disclosures by the GEM Listing Rules and the Companies Ordinance in Hong Kong.

The unaudited condensed consolidated financial statements for the nine months ended 30 September 2023 have been prepared under the historical cost basis.

The unaudited condensed consolidated financial statements for the nine months ended 30 September 2023 are presented in Hong Kong Dollars (“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.

## 2. 編製基準及會計政策

截至2023年9月30日止九個月的未經審核簡明綜合財務報表乃根據香港會計師公會（「香港會計師公會」）所頒佈的香港財務報告準則（「香港財務報告準則」）（其中包括所有香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋）、香港公認會計原則及GEM上市規則與香港公司條例的適用披露編製。

截至2023年9月30日止九個月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2023年9月30日止九個月的未經審核簡明綜合財務報表以港元（「港元」）呈列，港元亦為本集團功能貨幣。除另有註明者外，所有數值均約整至最接近之千位數（「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 and the nine months ended 30 September 2023  
截至2023年9月30日止三個月及九個月

## 2. BASIS OF PRESENTATION AND ACCOUNTING POLICIES (CONTINUED)

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

The unaudited condensed consolidated financial statements for the period have not been audited by the Company's independent auditors, but have been reviewed by the audit committee (the "Audit Committee") of the Company.

## 2. 編製基準及會計政策 (續)

就編製及呈列未經審核簡明綜合財務報表的財務資料而言，本集團已一直採納本集團於2023年1月1日開始的財政年度生效的香港會計師公會所頒佈的香港財務報告準則。本集團並無提早採納香港會計師公會已頒佈但尚未生效的新訂及經修訂香港財務報告準則。

期內未經審核簡明綜合財務報表並未經本公司獨立核數師審核，惟已由本公司審核委員會（「審核委員會」）審閱。

# 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 and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

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

#### (a) Revenue

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

#### (a) 收入

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

	Three months ended		Nine months ended	
	30 September		30 September	
	截至9月30日止三個月		截至9月30日止九個月	
	2023	2022	2023	2022
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(未經審核)	(未經審核)	(未經審核)	(未經審核)
Revenue recognised over time				
時間段內確認的收入				
– Fine dining	34,652	41,502	121,190	108,133
– Mid-market dining	3,172	6,338	13,625	14,869
– Specialty coffee	–	2,530	–	7,257
– Casual dining	25,429	8,958	71,207	24,102
	63,253	59,328	206,022	154,361

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

**3. 收入及分部資料(續)**

**(b) Segmental information**

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

**(b) 分部資料**

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

**(c) Geographical information**

The Group's operations were located in Hong Kong during the nine months ended 30 September 2023 and 2022.

**(c) 地區資料**

截至2023年及2022年9月30日止九個月，本集團的營運位於香港。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

For the three months and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

### 4. OTHER INCOME

### 4. 其他收入

		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Interest income on bank deposit	銀行存款利息收入	15	6	46	15
Event organisation fee	活動組織費	104	91	300	255
Restaurant consultancy service income	餐廳顧問服務收入	–	1,108	180	1,438
Membership income	會費收入	29	35	96	150
Government subsidy for employment subsidy scheme	保就業補貼計劃的政府補貼	–	5,312	–	5,312
Food licence holder subsidy scheme	食物許可證持有人補貼計劃	–	–	–	5,150
Forfeited food and beverages credits	已沒收餐飲積分	154	–	528	–
Sponsorship income	贊助收入	200	199	264	502
Others	其他	101	337	288	628
		<b>603</b>	<b>7,088</b>	<b>1,702</b>	<b>13,450</b>

# 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 and the nine months ended 30 September 2023  
截至2023年9月30日止三個月及九個月

### 5. FINANCE COSTS

### 5. 融資成本

		Three months ended		Nine months ended	
		30 September		30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Interest on lease liabilities	租賃負債利息	302	464	1,072	1,586
Interest on bank borrowings	銀行借款利息	108	87	315	289
Others – Interest accreted on contract liabilities	其他—合約負債的 應計利息	–	–	357	–
		410	551	1,744	1,875

# 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 and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

### 6. (LOSS)/PROFIT BEFORE TAXATION 6. 除稅前(虧損)/溢利

	Three months ended 30 September		Nine months ended 30 September		
	截至9月30日止三個月	截至9月30日止三個月	截至9月30日止九個月	截至9月30日止九個月	
	2023	2022	2023	2022	
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	
	千港元	千港元	千港元	千港元	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
	(未經審核)	(未經審核)	(未經審核)	(未經審核)	
(Loss)/Profit before taxation has been arrived at after charging:					
除稅前(虧損)/溢利已扣除下列各項：					
Depreciation of property, plant and equipment	物業、廠房及設備折舊	2,071	3,490	6,763	10,095
Depreciation of right-of-use assets	使用權資產折舊	3,493	5,157	13,190	16,195
Staff costs (including directors' remuneration)	員工成本(包括董事薪酬)	26,021	24,368	77,343	67,353
Lease payments under operating leases in respect of land and buildings:	根據經營租賃就土地及樓宇的租賃付款：				
Short-term lease	短期租賃	401	413	904	1,028
Variable lease payments	可變租賃付款	3,767	457	10,841	1,653

# 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 and the nine months ended 30 September 2023  
截至2023年9月30日止三個月及九個月

### 7. INCOME TAX EXPENSE

Hong Kong profits tax has been provided for at the rate of 16.5% on the estimated assessable profit for the three months and nine months ended 30 September 2023 and 2022.

### 7. 所得稅開支

截至2023年及2022年9月30日止三個月及九個月，香港利得稅乃按估計應課稅溢利的16.5%計提撥備。

		Three months ended 30 September		Nine months ended 30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Hong Kong Profits Tax:	香港利得稅：				
Current tax	即期稅項	24	48	158	87
Deferred tax	遞延稅項	-	-	-	-
		24	48	158	87

### 8. DIVIDENDS

The Board does not recommend the payment of any dividend for the nine months ended 30 September 2023 (nine months ended 30 September 2022: nil).

### 8. 股息

董事會不建議就截至2023年9月30日止九個月派付任何股息(截至2022年9月30日止九個月：無)。

## NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

### 未經審核簡明綜合財務報表附註

For the three months and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

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

##### i) Basic

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

#### 9. 每股(虧損)/盈利

##### i) 基本

本公司擁有人應佔每股基本及攤薄(虧損)/盈利乃按以下數據計算：

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023	2022	2023	2022
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
(Loss)/profit for the period attributable to owners of the Company	本公司擁有人應佔期內(虧損)/溢利	(2,300)	3,644	2,030	(8,065)
Weighted average number of ordinary shares in issue (thousand Shares)	已發行普通股加權平均數(千股)	1,159,780	1,159,917	1,159,780	1,159,917
(Loss)/earning per Share (HK cents)	每股(虧損)/盈利(港仙)	(0.20)	0.31	0.18	(0.70)



# 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 and the nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

### 9. (LOSS)/EARNING PER SHARE (CONTINUED)

#### ii) Diluted

No adjustment has been made in relation to the share options under the Share Option Scheme as the impact of the outstanding share options during the nine months ended 30 September 2023 has an anti-dilutive effect on the basic (loss)/earning per share amount presented.

### 10. EVENT AFTER REPORTING PERIOD

Save as disclosed in this report, there were no significant events or material changes after the reporting period up to the date of this report.

### 9. 每股(虧損)/盈利(續)

#### ii) 攤薄

由於截至2023年9月30日止九個月未行使購股權的影響對所呈列的每股基本(虧損)/盈利產生反攤薄效應，故並無就購股權計劃項下的購股權作出任何調整。

### 10. 報告期後事項

除本報告所披露者外，報告期後直至本報告日期並無重大事項或重大變動。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### BUSINESS REVIEW

JIA Group is a well-known Hong Kong hospitality group with award-winning restaurants. For the nine months ended 30 September 2023, JIA Group operated 8 brand restaurants, including Duddell's, And ō, Louise, MONO, Estro, 22 Ships, Mak Mak and Chachawan to provide customers with diversified options. During the period under review, the government loosened social distancing measures and opened borders for tourists to enter without quarantine. As a result, JIA Group's business performance has drastically improved compared to the year before.

JIA Group has had a highly successful three quarters, winning numerous awards that demonstrate the Group's strong brand value and excellent management capabilities. Three of our restaurants have been ranked on this year's Asia's 50 Best Restaurants, with MONO ranking #41, And ō, and Estro at #61 and #62, respectively. The three restaurants have also been honoured to be rated among the Tatler Dining 20 list, with MONO receiving "Restaurant of the Year" and "Best Service" awards. And ō, MONO, Estro and Duddell's have all been awarded South China Morning Post's 100 Top Tables award, a guide that features 100 of the best fine dining restaurants within Hong Kong and Macau. MONO has also championed the Sustainability Hero Award this year. Additionally, And ō, MONO, Estro, Louise, Duddell's and Chachawan have been ranked on this year's OAD 2023 Asia Top Restaurants list. Duddell's, Louise, MONO, and

#### 業務回顧

佳民集團是香港一家知名餐飲集團，餐廳屢獲獎項。截至2023年9月30日止九個月，佳民集團目前品牌組合總共有8個品牌，其中包括「都爹利會館」、「And ō」、「Louise」、「MONO」、「Estro」、「22 Ships」、「Mak Mak」及「Chachawan」，為顧客帶來多元化的選擇。於回顧期內，政府放寬社交距離措施及開放邊境使旅客入境而毋須隔離。因此，佳民集團業務表現較去年大幅改善。

佳民集團在過去三個季度取得了相當滿意的成績，獲得多項榮譽及成就，證明了本集團超卓的品牌價值及卓越管理實力，以及。本集團三間餐廳名列本年度「亞洲50大最佳餐廳」(Asia's 50 Best Restaurants)，其中「MONO」排名第41位、「And ō」排名第61位及「Estro」排名第62位。該三間餐廳同時位列「Tatler Dining 20間最佳餐廳」(Tatler Dining 20)榜單，其中「MONO」榮獲「年度最佳餐廳」及「最佳服務」大獎。「And ō」、「MONO」、「Estro」及「都爹利會館」均躋身南華早報「百大食府」(100 Top Tables)，該獎項選出香港及澳門100間最佳高端餐廳。此外，「MONO」於

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

Andō have all maintained one Michelin star in 2023, and Estro gained its first star this year. These awards are a testament to the Group's commitment to quality, innovation, and its relentless pursuit of excellence.

In addition, the reopening of Duddell's Airport branch has been a success, generating good business following the loosening of travel restrictions. Duddell's celebrated its 10th anniversary with a series of events and happenings during the bustling period. In September 2023, JIA Group launched the loyalty program for the very first time, to reward its most loyal customers. Despite the loosening of travel restrictions, businesses over the summer are not optimistic. While there are not enough tourists in Hong Kong yet, many locals prefer to travel overseas during this time. Ramato has closed its doors in August 2023 to cease consistent loss. Despite the challenging economic environment, JIA Group will continue to take conservative and prudent business strategies in order to maintain sufficient cash flow and explore other business opportunities to achieve maximum return.

本年度更入選Sustainability Hero Award。「Andō」、「MONO」、「Estro」、「Louise」、「都參利會館」及「Chachawan」同時亦入選了今年的OAD 2023亞洲一百大餐廳選舉榜單(OAD 2023 Asia Top Restaurants)。而「都參利會館」、「Louise」、「MONO」及「Andō」於2023年繼續保持了米其林一星餐廳的名譽。今年是「Estro」第一次榮獲米其林一星餐廳的稱號。這些獎項證明了本集團對於質量、創新和卓越的不懈追求。

此外，隨著旅遊限制放寬後，「都參利會館」機場分店重新開業表現出色亦取得成功。「都參利會館」亦在繁忙時期舉辦了一系列活動慶祝開業十週年。2023年9月，佳民集團更首次推出會員計劃，以回饋本集團最忠誠的客戶。儘管旅行限制有所放寬，今年夏季的餐飲業仍不明朗。現時到港旅行的遊客尚未恢復正常，而且許多本地居民喜歡趁著這段時間出國旅行。「Ramato」於2023年8月正式閉業以停止持續的虧損。當前的經濟環境充滿挑戰，佳民集團將繼續採取保守、審慎的業務策略，以維持充足的現金流，並探索其他商機，實現回報最大化。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### OUTLOOK

Despite the continued recovery of the travel industry, JIA Group will remain conservative in the outlook and make steady progress in accordance with its business plans and its actual operational conditions. This will facilitate effective implementation of the Company's business objectives.

#### FINANCIAL REVIEW

##### Revenue

For the nine months ended 30 September 2023, the Group recorded a revenue of approximately HK\$206.0 million (30 September 2022: HK\$154.4 million), representing an increase of approximately HK\$51.7 million or 33.5% as compared with the corresponding period of last year which was a result of the termination of certain social distancing measures and immigration control policies at the end of 2022. The revenue of "Duddell's central" increased by approximately HK\$16.3 million and "Duddell's Hong Kong Airport", one of the restaurants of the Group has resumed operations since late November 2022 and recorded revenue of approximately HK\$43.8 million during the period.

#### 展望

儘管香港的旅遊業持續復甦，佳民集團仍將保持保守的展望，並按照其業務計劃結合實際運營情況穩步推進業務發展。這將有效落實本公司的各項業務目標。

#### 財務回顧

##### 收入

截至2023年9月30日止九個月，本集團錄得收入約206.0百萬港元（2022年9月30日：154.4百萬港元），較去年同期增加約51.7百萬港元或33.5%，此乃由於2022年底終止部分社交距離措施及入境管制政策。「中環都爹利會館」收入增加約16.3百萬港元，以及本集團其中一間餐廳「香港機場都爹利會館」自2022年11月底起恢復營運，並於期內錄得收入約43.8百萬港元。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Raw materials and consumables used

Raw materials and consumables used by the Group includes, but is not limited to, vegetable, meat, seafood and frozen food etc. That is one of the major components of the Group's operating expenses which amounted to approximately HK\$55.3 million and HK\$43.8 million for each of the nine months ended 30 September 2023 and 2022 respectively, representing approximately 26.8% and 28.4% of the Group's total revenue for the reporting period and the corresponding periods respectively. Such decrease was mainly due to the cost margin of "Duddell's Hong Kong Airport" being maintained steadily at around 22.6% which is lower than the average compared to other outlets.

### Staff costs

Staff costs represented one of the major components of the Group's operating expenses, which primarily consisted of Directors' emoluments, salaries and allowance, retirement benefit scheme contributions and other benefits. The staff costs increased by approximately HK\$10.0 million from approximately HK\$67.4 million for the nine months ended 30 September 2022 to approximately HK\$77.3 million for the nine months ended 30 September 2023. The increase was mainly due to the relaxation of social distancing measures, no unpaid leave in 2023 and business being resumed. Furthermore, "Duddell's Hong Kong Airport" resumed operations in November 2022 and "Agora" was opened in April 2022, but Ramato was closed in August 2023.

### 所用原材料及耗材

本集團所用原材料及耗材包括但不限於蔬菜、肉類、海鮮及冷凍食品等。此為本集團經營開支中的主要組成部分之一，於截至2023年及2022年9月30日止九個月分別約為55.3百萬港元及43.8百萬港元，分別佔本集團報告期間及同期收入總額約26.8%及28.4%。此減少主要是由於「香港機場都爹利會館」的成本加成率維持穩定在約22.6%，低於其他門店的平均水平。

### 員工成本

員工成本為本集團經營開支的主要組成部分之一，主要包括董事酬金、薪金及津貼、退休福利計劃供款及其他福利。員工成本自截至2022年9月30日止九個月的約67.4百萬港元增加約10.0百萬港元至截至2023年9月30日止九個月的約77.3百萬港元。此增加主要由於放寬社交距離措施、2023年並無無薪假期及業務恢復。此外，「香港機場都爹利會館」於2022年11月恢復營運，而「Agora」亦於2022年4月開業，惟「Ramato」於2023年8月歇業。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### Property rentals and related expenses

Apart from raw materials and consumable used and staff costs, property rentals also represent one of the major components of the Group's operating expenses. Property rentals and related expenses increased by approximately HK\$9.8 million from approximately HK\$7.2 million for the nine months ended 30 September 2022 to approximately HK\$17.0 million for the nine months ended 30 September 2023. Such increase was mainly due to the payable turnover rent for "Duddell's Hong Kong Airport" as property rental expenses.

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

As a result of the foregoing, profit attributable to owners of the Company was approximately HK\$2.0 million for the nine months ended 30 September 2023 representing an increase in profit of approximately HK\$10.1 million as compared with a loss of approximately HK\$8.1 million for the nine months ended 30 September 2022.

Such increase in profit was mainly due to the increase in turnover and the improvement in cost margin.

#### 物業租金及相關開支

除所用原材料及耗材及員工成本外，物業租金亦為本集團經營開支的主要組成部分之一。物業租金及相關開支由截至2022年9月30日止九個月的約7.2百萬港元增加約9.8百萬港元至截至2023年9月30日止九個月的約17.0百萬港元。此增加主要是由於「香港機場都爹利會館」的應付營業額租金為物業租金開支。

#### 本公司擁有人應佔(虧損)/溢利

由於上文所述，截至2023年9月30日止九個月本公司擁有人應佔溢利約為2.0百萬港元，較截至2022年9月30日止九個月的虧損約8.1百萬港元增加溢利約10.1百萬港元。

溢利增加主要是由於營業額增加及成本加成率改善。

## AUDIT COMMITTEE

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

The Audit Committee has reviewed this report and the unaudited condensed consolidated results of the Group for the nine months ended 30 September 2023 and the effectiveness of internal control procedures of the Group.

## 審核委員會

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

審核委員會已審閱本報告及本集團截至2023年9月30日止九個月的未經審核簡明綜合業績及本集團內部監控程序的有效性。

## OTHER INFORMATION

### 其他資料

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

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

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

During the nine months ended 30 September 2023, the Directors are not aware of any business and interest of the Directors or the controlling shareholders of the Company or any of their respective close associates (as defined in the GEM Listing Rules) that competes or may compete with the business of the Group and any other conflict of interests which any such person has or may have with the Group during the period under review.

#### DIRECTORS' SECURITIES TRANSACTIONS

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

#### 購買、出售或贖回本公司上市證券

於截至2023年9月30日止九個月，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。

#### 董事及控股股東於競爭業務中的權益

截至2023年9月30日止九個月，董事並不知悉董事或本公司控股股東或彼等各自的任何緊密聯繫人(定義見GEM上市規則)於回顧期間擁有任何對本集團業務構成或可能構成競爭的業務及權益，亦不知悉任何有關人士與本集團存在或可能存在任何其他利益衝突。

#### 董事的證券交易

本公司已採納一套條款不低於GEM上市規則第5.48至5.67條所載交易規定標準之董事進行證券交易的操作守則。本公司已向全體董事作出具體查詢，確認全體董事於回顧期間遵守上述交易規定標準及有關董事進行證券交易的操作守則。



## OTHER INFORMATION 其他資料

### DISCLOSURES UNDER RULES 17.22 TO 17.24 OF THE GEM LISTING RULES

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

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

There has been no change in the capital structure of the Group during the nine months ended 30 September 2023.

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

### GEM上市規則第17.22至17.24條之披露

本集團的若干銀行貸款融資受限於財務比率及資本要求的若干契約，此等契約常見於向財務機構之借貸安排。董事獲悉由於本集團未能滿足若干財務標準(其乃按本集團的財務資料計算)，本集團已於技術上違反貸款契約。本集團已一直與有關銀行溝通解決違反上述銀行契約的情況，以維持現有的銀行貸款融資。截至該等財務報表批准日期，貸款人未提出立即償還貸款的任何要求。

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

本集團股本架構於截至2023年9月30日止九個月並無變動。

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

## OTHER INFORMATION

### 其他資料

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

As at 30 September 2023, the interests and short positions of the Directors and the chief executives of the Company in the Shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO")) as (i) notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which the Directors and chief executives of the Company were taken or deemed to have pursuant to Divisions 7 and 8 of Part XV of the SFO), (ii) recorded in the register required to be kept under section 352 of the SFO, or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

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

於2023年9月30日，本公司董事及最高行政人員於本公司或其相聯法團(定義見香港法例第571章證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份或債權證中，擁有(i)根據證券及期貨條例第XV部第7及8分部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第XV部第7及8分部被當作或視為由本公司董事及最高行政人員擁有的權益及淡倉)，(ii)記入根據證券及期貨條例第352條須備存的登記冊內的權益及淡倉，或(iii)根據GEM上市規則第5.46至5.67條所述的上市發行人董事進行交易的規定標準另行知會本公司及聯交所的權益及淡倉如下：

## OTHER INFORMATION 其他資料

- (i) Long positions in shares and underlying shares of the Company      (i) 於本公司股份及相關股份的好倉

Name of Director	Capacity in which interests are held	Interests in Shares	Equity derivatives (share options)	Total interests	Approximate percentage of issued share capital of the Company as at 30/9/2023 (Note 1) 佔本公司於2023年9月30日已發行股本的概約百分比(附註1)
董事姓名	持有權益之身份	於股份的權益	股本衍生工具(購股權)	權益總額	
Ms. Wong Pui Yain (Note 2) 黃佩茵女士(附註2)	Interest in a controlled corporation 受控制法團權益	409,670,000 (L)		543,446,000 (L)	46.86%
	Beneficial owner 實益擁有人	81,616,000 (L)	1,850,000 (L)		
	Interest of spouse 配偶權益	52,160,000 (L)			
Ms. Wan Suet Yee Cherry (Note 3) 溫雪儀女士(附註3)	Beneficial owner 實益擁有人		1,850,000 (L)	1,850,000 (L)	0.16%
Mr. Leung Yuk Lun Ulric (Note 3) 梁玉麟先生(附註3)	Beneficial owner 實益擁有人		750,000 (L)	750,000 (L)	0.06%
Mr. Devin Nijanthan Chanmugam (Note 3) Devin Nijanthan Chanmugam 先生(附註3)	Beneficial owner 實益擁有人		750,000 (L)	750,000 (L)	0.06%
Mr. Wee Keng Hiong Tony (Note 4) Wee Keng Hiong Tony 先生(附註4)	Beneficial owner 實益擁有人	1,000,000 (L)	750,000 (L)	1,750,000 (L)	0.15%

(L) denotes long position

(L) 表示好倉

## OTHER INFORMATION

### 其他資料

#### Notes:

1. As at 30 September 2023, the issued share capital of the Company is 1,159,780,000 shares.
2. Ms. Wong Pui Yain was interested in a total of 543,446,000 Shares, of which her interest in (i) 81,616,000 Shares was held in her capacity as beneficial owner; (ii) 409,670,000 Shares was held through her controlling corporation, Giant Mind, in which she is the sole legal and beneficial owner, in which she is deemed to be interested under Part XV of the SFO; (iii) 1,850,000 Shares relate to Shares which may be issued pursuant to options granted to her under the Share Option Scheme; and (iv) 52,160,000 Shares relate to shares held by her spouse, Mr. Lo Yeung Kit, Alan, which she is deemed to be interested in under Part XV of the SFO.
3. Such interests relate to Share which may be issued pursuant to options granted to the Director under the Share Option Scheme.
4. Mr. Wee Keng Hiong Tony, was interested in a total of 1,750,000 Shares, of which his interest is (i) 1,000,000 Shares was held in his capacity as beneficial owner; and (ii) 750,000 Shares relate to Shares which may be issued pursuant to options granted to him under the Share Option Scheme.

#### 附註：

1. 於2023年9月30日，本公司之已發行股本為1,159,780,000股股份。
2. 黃佩茵女士於合共543,446,000股股份中擁有權益，其中彼(i)於81,616,000股股份中擁有的權益乃以其作為實益擁有人的身份持有；(ii)於409,670,000股股份中擁有的權益乃透過其受控制法團Giant Mind持有，而其為該法團的唯一合法及實益擁有人，根據證券及期貨條例第XV部，其被視為於該法團擁有權益；(iii)於1,850,000股股份中擁有的權益涉及根據購股權計劃授予其的購股權而可能發行的股份；及(iv)於52,160,000股股份中擁有的權益涉及其配偶羅揚傑先生持有的股份，而根據證券及期貨條例第XV部，其被視為於該等股份中擁有權益。
3. 有關權益涉及根據購股權計劃授予董事的購股權而可能發行的股份。
4. Wee Keng Hiong Tony先生於合共1,750,000股股份中擁有權益，其中彼(i)於1,000,000股股份中擁有的權益乃以其作為實益擁有人的身份持有；及(ii)於750,000股股份中擁有的權益涉及根據購股權計劃授予其的購股權而可能發行的股份。

## OTHER INFORMATION 其他資料

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

(ii) 於本公司相聯法團股份及相關股份的好倉

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

Note:

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

附註：

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

Save as disclosed above, as at 30 September 2023, none of the Directors or the chief executives of the Company had any interests or short positions in the Shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were (i) to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions which the Directors or the chief executives of the Company were taken or deemed to have pursuant to Divisions 7 and 8 of Part XV of the SFO); (ii) recorded in the register required to be kept under section 352 of the SFO or (iii) otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuer as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules.

除上文所披露者外，於2023年9月30日，概無本公司董事或最高行政人員於本公司或其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中，擁有任何(i)根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括根據證券及期貨條例第XV部第7及8分部被當作或視為由本公司董事或最高行政人員擁有的權益及/或淡倉)；(ii)記入根據證券及期貨條例第352條須備存的登記冊內的權益或淡倉或(iii)根據GEM上市規則第5.46至5.67條所述的上市發行人董事進行交易的規定標準另行知會本公司及聯交所的權益或淡倉。

## OTHER INFORMATION

### 其他資料

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

As at 30 September 2023, so far as it is known to the Directors, the following persons (not being a Director or chief executive of the Company) had or were deemed to have interests or short positions in Shares or underlying Shares which were recorded in the register required to be kept by the Company under section 336 of the SFO, or which would fall to be disclosed under the provision of Divisions 2 and 3 Part XV of the SFO:

(i) Long positions in Shares

Name of shareholder	Capacity/ Nature of interest	Number of Shares held/ Interested 所持/ 擁有權益 股份數目	Equity derivatives (share options) 股本衍生工具 (購股權)	Total interests 權益總額	Approximately Percentage of Shareholding as at 30 September 2023 於2023年9月 30日的概約 持股比例
Mr. Lo Yeung Kit, Alan (Note 2) 羅揚傑先生(附註2)	Beneficial owner 實益擁有人	52,160,000 (L)	550,000 (L)	543,446,000 (L)	46.86%
	Interest of spouse 配偶權益	491,286,000 (L)			
Giant Mind (Note 3) (附註3)	Beneficial owner 實益擁有人	409,670,000 (L)		409,670,000 (L)	35.32%

(L) denotes long position

(L) 表示好倉

#### 主要股東及其他人士於股份及相關股份的權益及淡倉

於2023年9月30日，就董事所知，以下人士(並非本公司董事或最高行政人員)於股份或相關股份中擁有或被視為擁有記入本公司根據證券及期貨條例第336條須備存的登記冊內或根據證券及期貨條例第XV部第2及3分部條文須予披露的權益或淡倉：

(i) 於股份的好倉

## OTHER INFORMATION 其他資料

Notes:

1. As at 30 September 2023, the issued share capital of the Company is 1,159,780,000 Shares.
2. Mr. Lo Yeung Kit, Alan was interested in a total of 543,446,000 Shares, of which his interest in (i) 52,160,000 Shares was held in his capacity as beneficial owner; (ii) 491,286,000 Shares relate to Shares held by his spouse, Ms. Wong Pui Yain, which he is deemed to be interested in under Part XV of the SFO; and (iii) 550,000 Shares relate to Shares which may be issued pursuant to options granted to him under the Share Option Scheme.
3. Giant Mind is a controlled corporation owned as to 100% by Ms. Wong Pui Yain, the controlling shareholder of the Company and a Director.

附註：

1. 於2023年9月30日，本公司已發行股本為1,159,780,000股股份。
2. 羅揚傑先生於合共543,446,000股股份中擁有權益，其中彼(i)於52,160,000股股份中擁有的權益乃以其作為實益擁有人的身份持有；(ii)於491,286,000股股份中擁有的權益涉及其配偶黃佩茵女士持有的股份，而根據證券及期貨條例第XV部，其被視為於該等股份中擁有權益；及(iii)於550,000股股份中擁有的權益涉及因其根據購股權計劃獲授的購股權而可能發行的股份。
3. Giant Mind為一間由本公司的控股股東及董事黃佩茵女士擁有100%的受控制法團。

Save as disclosed above, as at 30 September 2023, the Directors have not been notified by any person who had interests or short positions in the Shares or underlying Shares which were recorded in the register required to be kept under section 336 of the SFO, or which fall to be disclosed under the provision of Divisions 2 and 3 Part XV of the SFO.

### SHARE OPTION SCHEME

The Company conditionally adopted the Share Option Scheme on 23 January 2018. The terms of the Share Option Scheme are in accordance with the provisions of Chapter 23 of the GEM Listing Rules.

除上文所披露者外，於2023年9月30日，概無任何人士已經知會董事彼於股份或相關股份擁有記入根據證券及期貨條例第336條須備存的登記冊內或根據證券及期貨條例第XV部第2及3分部條文須予披露的權益或淡倉。

### 購股權計劃

本公司於2018年1月23日有條件採納購股權計劃。購股權計劃的條款符合GEM上市規則第二十三章的條文。

## OTHER INFORMATION

### 其他資料

The purpose of the Share Option Scheme is to attract and retain the best available personnel for the development of the Company's business; to provide additional incentive to eligible grantees (which include employees and service providers) and to promote the success of the business of our Group.

As at 30 September 2023, details of the Share Option Scheme are as follows:

購股權計劃的目的是吸引及留住對本公司業務發展有利的最優秀人員；向合資格承授人(包括員工及服務提供者)提供額外獎勵；及促進本集團業務取得成功。

於2023年9月30日，購股權計劃的詳情如下：

Grantee	Date of grant	Exercisable period	Exercise price per Shares 每股行使價 HK\$ 港元	Balance as at 1 January 2023 於2023年 1月1日的結餘	Granted 已授出	Exercised 已行使	Cancelled/ Lapsed 已註銷/失效	Balance as at 30 September 2023 於2023年 9月30日的結餘	Price per share immediately before date of grant 緊接授出日期前的 每股價格
<b>Directors</b>									
<b>董事</b>									
Wong Pui Yain 黃佩茵	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	0.13	850,000		-	-	850,000	0.121
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	0.10	1,000,000		-	-	1,000,000	0.093
Sub-total/小計:				1,850,000				1,850,000	



## OTHER INFORMATION 其他資料

Grantee	Date of grant	Exercisable period	Exercise price per Shares 每股行使價 HK\$ 港元	Balance as at 1 January 2023 於2023年 1月1日的結餘	Granted 已授出	Exercised 已行使	Cancelled/ Lapsed 已註銷/失效	Balance as at 30 September 2023 於2023年 9月30日的結餘	Price per share immediately before date of grant 緊接授出日期前的 每股價格
Wan Suet Yee Cherry 溫雪儀	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	0.13	850,000		-	-	850,000	0.121
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	0.10	1,000,000		-	-	1,000,000	0.093
Sub-total 小計:				1,850,000				1,850,000	
Leung Yuk Lun Ulric 梁玉麟	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	0.13	350,000		-	-	350,000	0.121
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	0.10	400,000		-	-	400,000	0.093
Sub-total 小計:				750,000				750,000	

## OTHER INFORMATION

### 其他資料

Grantee	Date of grant	Exercisable period	Exercise price per Shares 每股行使價 HK\$ 港元	Balance as at 1 January 2023 於2023年 1月1日的結餘	Granted 已授出	Exercised 已行使	Cancelled/ Lapsed 已註銷/失效	Balance as at 30 September 2023 於2023年 9月30日的結餘	Price per share immediately before date of grant 緊接授出日期前的 每股價格
Devin Nijanthan Chanmugam	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	0.13	350,000		-	-	350,000	0.121
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	0.10	400,000		-	-	400,000	0.093
Sub-total 小計:				750,000				750,000	
Wee Keng Hong Tony	11.01.2021	11.01.2021 – 10.01.2024 (Note 2&4) (附註2及4)	0.13	350,000		-	-	350,000	0.121
	19.01.2022	19.01.2022 – 18.01.2032 (Note 3&4) (附註3及4)	0.10	400,000		-	-	400,000	0.093
Sub-total 小計:				750,000				750,000	

## OTHER INFORMATION 其他資料

Grantee	Date of grant	Exercisable period	Exercise price per Shares 每股行使價 HK\$ 港元	Balance as at 1 January 2023 於2023年 1月1日的結餘	Granted 已授出	Exercised 已行使	Cancelled/ Lapsed 已註銷/失效	Balance as at 30 September 2023 於2023年 9月30日的結餘	Price per share immediately before date of grant 緊接授出日期前 的每股價格
<b>Employees</b> <b>僱員</b>									
Employees 僱員	11.01.2021	11.01.2021/ 10.01.2024	0.13	500,000	-	-	-	500,000	0.121
	19.01.2022	19.01.2022/ 18.01.2032	0.10	3,300,000		-	-	3,300,000	0.093
Sub-total 小計:				3,800,000				3,800,000	
<b>Consultants</b> <b>顧問</b>									
Lo Yeung Kit, Alan 羅揚傑	19.01.2022	19.01.2022/ 18.01.2032	0.10	550,000		-	-	550,000	0.093
Leung Man Yee, Sophia 梁敏兒	11.01.2021	11.01.2021/ 10.01.2024	0.13	500,000		-	-	500,000	0.121
	19.01.2022	19.01.2022/ 18.01.2032	0.10	550,000		-	-	550,000	0.093
Sub-total 小計:				1,600,000				1,600,000	
<b>Total 總計:</b>				11,350,000				11,350,000	

## OTHER INFORMATION

### 其他資料

Notes:

1. As at 30 September 2023, the issued share capital of the Company is 1,159,780,000 shares.
2. The option period of the options granted on 11 January 2021 shall be three years from the date of acceptance and the options shall be lapsed at the expiry of the option period.
3. The options granted on 19 January 2022 shall be exercisable for a period of ten years commencing from the last date of acceptance for the grant of share options (i.e. 19 January, 2022) and ending on 18 January, 2032.
4. No share option had been exercised, cancelled and lapsed as at 30 September 2023.
5. Mr. Lo Yeung Kit, Alan is a consultant and spouse of Ms. Wong Pui Yin. Mr. Lo is experienced in corporate finance and is currently the head of corporate development and strategic investments for GP Industries Limited, a company listed on the main board of the Singapore Exchange Securities Trading Limited. Mr. Lo has been engaged as the Company's consultant for a term of three years commencing from 1 January 2021. The rationale for granting 550,000 share options to Mr. Lo is to provide incentive and award for services provided by Mr. Lo as the Company's consultant advising on the Company's corporate finance matters and investor relation matters, and to provide motivation for Mr. Lo to create value for the Company without affecting the operating cost of the Company.
6. Ms. Leung Man Yee Sophia ("Ms. Leung") has been engaged by the Company to provide advice to the chief executive officer of the Company on corporate strategy in administrative and head office-related matters as a business consultant of the Group over the years. Ms. Leung is independent of and not connected with the Company and its connected persons (as defined in the GEM Listing Rules) of the Company. The share options were granted to Ms. Leung (i) as part of her remuneration for services provided; and (ii) with a view to further incentivise her to provide continued services, and contribute to sustaining and improving the organisational efficacy, performance and productivity of the Group. The grant of the share options constitutes reward for services rendered and will furnish her with a personal stake in the Company. The Directors believe the grant of share options to Ms. Leung will serve to incentivise her to remain retained with the Group and to contribute further to the development and growth of the Group for the benefit of the Shareholders.

附註：

1. 於2023年9月30日，本公司已發行股本為1,159,780,000股股份。
2. 於2021年1月11日授出的購股權之購股權期限由接納日期起計三年，並將於購股權期限屆滿時失效。
3. 於2022年1月19日授出的購股權可於自授出購股權的截止接納日期(即2022年1月19日)起至2032年1月18日止十年期間行使。
4. 於2023年9月30日，概無購股權獲行使、註銷及失效。
5. 羅揚傑先生為顧問及黃佩茵女士的配偶。羅先生在企業融資方面經驗豐富，目前是GP Industries Limited(新加坡證券交易所有限公司主板上市的公司)的企業發展及戰略投資主管。羅先生獲聘為本公司顧問，從2021年1月1日開始任期為三年。向羅先生授出550,000份購股權之理由乃激勵及獎勵羅先生作為本公司顧問所提供之服務，即就本公司之企業融資事宜及投資者關係事宜提供意見，並在不影響本公司營運成本的情況下激勵羅先生為本公司創造價值。
6. 梁敏兒女士(「梁女士」)多年來一直受聘於本公司擔任本集團業務顧問，就行政及總部相關事宜的公司策略向本公司行政總裁提供意見。梁女士獨立於本公司及其關連人士(定義見GEM上市規則)，且與彼等並無關連。向梁女士授出購股權(i)作為其提供服務的部分酬金；及(ii)旨在進一步鼓勵其繼續提供服務，並對維持及改善本集團的組織效能、表現及生產力作出貢獻。授出購股權是對所提供服務的回報，並將為其提供本公司的個人股份。董事相信，向梁女士授出購股權將激勵其繼續留任本集團，並為本集團的發展及增長作出進一步貢獻，符合股東的利益。

## OTHER INFORMATION 其他資料

On 19 January 2022, a total of 7,600,000 share options were granted to certain Directors and employees and consultants of the Group under the Share Option Scheme with an exercise price of HK\$0.10 per share and an exercise period ranging from 19 January 2022 to 18 January 2032. The closing price of the shares immediately before the date of grant was HK\$0.093 per share. The price of the Company's shares at the date of grant was HK\$0.089 per share. Details of the said grant of share options are set out in the Company's announcement dated 19 January 2022.

No share options were exercised, lapsed or cancelled under the Share Option Scheme during the nine months ended 30 September 2023. No fulfillment or vesting period condition were associated with the share options.

At the date of this report, the Company had 11,350,000 options outstanding under the Share Option Scheme, which represented approximately 0.98% of the Company's issued shares as at the date of this report. The Company had 3,750,000 and 11,350,000 share options outstanding under the Share Option Scheme as at 1 January 2023 and 30 September 2023 respectively.

The Company considered that disclosure of value of the share options granted during the reporting period under the Share Option Scheme is not applicable and appropriate because the exercise prices of the share options (i.e. HK\$0.13 per share and HK\$0.10 per share) was greater than the closing market price of the Company as at 30 September 2022 (i.e. HK\$0.055).

於2022年1月19日，根據購股權計劃向本集團若干董事及僱員以及顧問授予合共7,600,000份購股權，行使價為每股0.10港元，行使期由2022年1月19日至2032年1月18日。股份於緊接授出日期前的收市價為每股0.093港元。本公司股份於授出日期的價格為每股0.089港元。有關上述授出購股權的詳情載列於本公司日期為2022年1月19日的公告。

於截至2023年9月30日止九個月，購股權計劃項下的購股權概無獲行使、失效或被註銷。概無與購股權相關的履行或歸屬期條件。

於本報告日期，本公司購股權計劃項下有11,350,000份購股權尚未行使，佔本公司於本報告日期已發行股份約0.98%。於2023年1月1日及2023年9月30日，本公司購股權計劃項下分別有3,750,000份及11,350,000份購股權尚未行使。

本公司認為，根據購股權計劃披露於報告期間授出的購股權價值屬不適用且不適宜，原因為購股權的行使價(即每股0.13港元及每股0.10港元)高於本公司於2022年9月30日的收市價(即0.055港元)。

## OTHER INFORMATION

### 其他資料

#### CORPORATE GOVERNANCE

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

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

Hong Kong, 13 November 2023

#### 企業管治

本公司堅定不移地確保及維持高水準的企業管治標準，不斷檢視及完善企業管治常規及標準。除偏離企業管治守則(定義見下文)第C.2.1條守則條文外，本公司於回顧期間已遵守GEM上市規則附錄十五所載企業管治守則(定義見下文)(「**企業管治守則**」)所載守則條文。企業管治守則第C.2.1條守則條文規定主席與行政總裁的角色應有區分，並不應由一人同時兼任。黃佩茵女士為本公司董事會主席兼行政總裁。鑒於黃女士自2010年起於本集團日常營運及管理方面的角色，董事會相信黃女士同時兼任兩個角色有利於實現有效的管理及業務發展，符合本集團的最佳利益。因此，董事認為，在該情況下，偏離企業管治守則第C.2.1條守則條文乃屬適當，且董事會認為，該管理架構對本集團的營運及充分的制衡乃屬有效。董事會將考慮本集團的整體情況，繼續進行檢討及適時考慮分開主席與行政總裁的職務。

承董事會命  
佳民集團有限公司  
**黃佩茵**  
*主席*

香港，2023年11月13日

**JIA**

**JIA GROUP HOLDINGS LIMITED**

佳民集團有限公司