



Easy Smart Group Holdings Limited

怡俊集團控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock code 股份代號：2442



Interim Report 2023 中期報告

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Corporate Information

公司資料

DIRECTORS

Executive Directors

Mr. Ng Wing Woon Dave (Chairman and Chief Executive Officer)
Mr. Ng Wing Shing

Independent Non-Executive Directors

Professor Pong Kam Keung
Ms. Cheng Shing Yan
Mr. Lo Chi Wang

AUDIT COMMITTEE

Mr. Lo Chi Wang (Chairperson)
Professor Pong Kam Keung
Ms. Cheng Shing Yan

NOMINATION COMMITTEE

Mr. Ng Wing Woon Dave (Chairperson)
Professor Pong Kam Keung
Ms. Cheng Shing Yan

REMUNERATION COMMITTEE

Professor Pong Kam Keung (Chairperson)
Mr. Ng Wing Woon Dave
Mr. Lo Chi Wang

COMPANY SECRETARY

Mr. Leung Hoi Ki

AUTHORISED REPRESENTATIVES

Mr. Ng Wing Woon Dave
Mr. Leung Hoi Ki

INDEPENDENT AUDITORS

Deloitte Touche Tohmatsu
Certified Public Accountants
Registered Public Interest Entity Auditors

REGISTERED OFFICE IN THE CAYMAN ISLANDS

71 Fort Street, PO Box 500,
George Town, Grand Cayman,
KY1-1106, Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit A, 10/F, Ming Tak Centre,
135-137 Tung Chau Street,
Kowloon, Hong Kong

董事

執行董事

吳榮煥先生 (主席兼行政總裁)
吳榮盛先生

獨立非執行董事

龐錦強教授
鄭承欣女士
羅智弘先生

審核委員會

羅智弘先生 (主席)
龐錦強教授
鄭承欣女士

提名委員會

吳榮煥先生 (主席)
龐錦強教授
鄭承欣女士

薪酬委員會

龐錦強教授 (主席)
吳榮煥先生
羅智弘先生

公司秘書

梁海祺先生

授權代表

吳榮煥先生
梁海祺先生

獨立核數師

德勤•關黃陳方會計師行
執業會計師
註冊公共利益實體核數師

開曼群島註冊辦事處

71 Fort Street, PO Box 500,
George Town, Grand Cayman,
KY1-1106, Cayman Islands

香港總部及主要營業地點

香港九龍
通州街135-137號
明德中心10樓A室

Corporate Information 公司資料

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

Appleby Global Services (Cayman) Limited
71 Fort Street, PO Box 500,
George Town, Grand Cayman,
KY1-1106, Cayman Islands

BRANCH SHARE REGISTRAR AND TRANSFER OFFICE IN HONG KONG

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

PRINCIPAL BANKERS

Bank of China (Hong Kong) Limited
Bank of Communications (Hong Kong) Limited

COMPANY WEBSITE

www.easysmart.com.hk

STOCK CODE

02442

開曼群島股份過戶登記總處

Appleby Global Services (Cayman) Limited
71 Fort Street, PO Box 500,
George Town, Grand Cayman,
KY1-1106, Cayman Islands

香港股份過戶登記分處

寶德隆證券登記有限公司
香港北角
電氣道148號
21樓2103B

主要往來銀行

中國銀行(香港)有限公司
交通銀行(香港)有限公司

公司網站

www.easysmart.com.hk

股份代號

02442

Management Discussion and Analysis

管理層討論及分析

The board (the “**Board**”) of directors (the “**Directors**”) of Easy Smart Group Holdings Limited (the “**Company**”) is pleased to present the unaudited condensed consolidated financial results of the Company and its subsidiaries (collectively, the “**Group**”) for the six months ended 31 December 2023, together with the comparative figures for the corresponding six months ended 31 December 2022.

INTRODUCTION OF PASSIVE FIRE PROTECTION WORKS

Passive fire safety provisions refer to permanent building features and architectural aspects of a building that prevent fire development and spread. Examples include fire rated doors, fire rated boards and partitions, fire and smoke dampers, smoke curtains, fire resistant coatings and plasters, linings with low combustibility, etc.

Passive fire protection works are specialist works which covers the design, supply, installation, maintenance, alteration and addition of various fire protection materials and components that prevent fire development and spread.

Passive fire protection is typically implemented through multi-pronged approach. Major objectives are segmented in the following aspects:

- Fireproofing, refers to the application of chemical material to withstand potential fire damage. For instance, spraying fire resistant paint, namely intumescent paint onto metal window frames is conducive to alleviating the rate of penetration of fire and extending the amount of time to evacuate.
- Compartmentation, refers to erecting specially designed barriers and partitions to contain smoke and fire. For instance, service providers place fire rated doors strategically to inhibit the passage of flame and smoke, as well as providing clear escape path. Fire wall and fire rated board, is another compartmentation strategy that is set up to constrain the spread of fire and to protect the building’s integrity.
- Firestopping, refers to the practice of filling cavities between building partitions and structures, such as cavities between walls, floors, ceilings and ventilation ducts.

Given the specialised nature of works of passive fire protection, it is not an industry practice for general contractors to undertake passive fire protection works.

怡俊集團控股有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然呈列本公司及其附屬公司(統稱「本集團」)截至二零二三年十二月三十一日止六個月的未經審核簡明綜合財務業績，連同截至二零二二年十二月三十一日止相應六個月的比較數字。

被動消防工程介紹

被動消防安全規定是指防止火勢擴大及蔓延的永久性樓宇特徵及樓宇建築方面的規定。例如防火門、防火板材及隔板、防火及防煙閘、防煙簾、防火塗料及灰漿、低燃燒性內襯等。

被動消防工程指為防止火勢擴大及蔓延而設計、供應、安裝、維護、變動及增加各種防火材料及構件的專門工程。

被動消防通常會以多管齊下的方式實施，主要目標分為以下方面：

- 防火，指使用化學材料來抵禦潛在的火災損害。例如，在金屬窗框上噴灑防火塗料(即膨脹塗料)，有助於減慢火勢的蔓延速度，延長疏散時間。
- 分隔，指設置專門設計的屏障和隔板，以阻隔煙火。例如，服務提供者戰略性地放置防火門，阻止火焰和煙霧通過，並提供暢通的逃生通道。防火牆及防火板材是另一種分隔策略，用於限制火勢蔓延及保護樓宇完整。
- 防火封堵，指填充樓宇隔斷及結構之間的空隙，如牆壁、地板、天花板及通風管道之間的空隙。

鑒於被動消防工程的專業性質，由總承包商進行被動消防工程並非行業慣例。

Management Discussion and Analysis

管理層討論及分析

BUSINESS REVIEW AND OUTLOOK

The Group is a subcontractor specialising in passive fire protection works in Hong Kong. With over 20 years of experience in the passive fire protection works industry, the Group focuses on the provision of passive fire protection and ancillary works. Our passive fire protection works generally involve the design, selection, procurement and installation of appropriate materials and components in a building to reduce or prevent the spread and effects of fire, heat or smoke without requiring detection or activation upon detection. Examples of passive fire protection materials and components include fire rated boards, fire resistant paints and fire resistant plasters. Given the application of passive fire protection works may involve ancillary works, such as, metal works for supporting frame and fixings of the relevant passive fire protection materials and components, the Group also performs such ancillary works as part of the Group's services. The Group provides passive fire protection works and ancillary work through the Group's principal operating subsidiaries, namely, Easy Smart Engineering Limited and Easy Smart Maintenance Engineering Limited.

The Group also provides passive fire protection information services under an online platform established by the Group which provides subscribers with passive fire protection information. Subscribers may use the interactive features in the online platform to conveniently search the database for the various materials and filter the results by parameters such as their weight, size and fire resistance period. Thus, through the information services, subscribers may identify potential passive fire protection materials which match their required specifications.

The shares of the Company (the “Shares”) were listed (the “Listing”) on the Main Board of the Stock Exchange on 9 May 2023 (the “Listing Date”) with 102,000,000 new Shares issued, at an offer price of HK\$1.28 per Share. The proceeds received from the share offer have strengthened the Group's cash flow and the Group will implement its future plans as set out in the section headed “Future Plans and Use of Proceeds” in the prospectus of the Company dated 12 April 2023 (the “Prospectus”).

業務回顧及展望

本集團是香港一間專門從事被動消防工程的分包商。本集團於被動消防工程行業擁有逾20年經驗，專注於提供被動消防及附屬工程。被動消防工程一般涉及為樓宇設計、挑選、採購及安裝合適的材料及構件，以減緩或遏制火勢、熱力或煙霧的蔓延及影響，而不需進行偵測或於偵測後才激活。被動防火材料及構件包括防火板、防火漆及防火灰漿等。鑒於被動消防工程的應用可能涉及附屬工程，例如相關被動防火材料及構件的支撐框架及固定件的金屬工程，作為本集團服務的一部分，本集團亦進行該等附屬工程。本集團透過其主要營運附屬公司（即怡俊工程有限公司及怡俊維修工程有限公司）提供被動消防工程及附屬工程。

本集團亦通過其建立的在線平台提供被動式防火資訊服務，該平台為用戶提供被動式防火資訊。用戶可利用在線平台的互動功能，方便地在數據庫中搜索各種材料，並根據材料的重量、尺寸及耐火期等參數過濾搜索結果。因此，用戶可通過資訊服務找到其有意採購並符合所需規格的被動防火材料。

於二零二三年五月九日（「上市日期」），本公司股份（「股份」）於聯交所主板上市（「上市」），按發售價每股1.28港元發行102,000,000股新股份以供認購。從股份發售獲得的所得款項已鞏固本集團的現金流量，本集團將實施本公司日期為二零二三年四月十二日的招股章程（「招股章程」）中「未來計劃及所得款項用途」一節所載的未來計劃。

Management Discussion and Analysis

管理層討論及分析

According to the Industry Report prepared for the purpose of the Listing, the overall passive fire protection works industry in Hong Kong has been growing steadily primarily due to the sustainable development of the construction industry, stringent requirements for fire safety construction and the rollout of Mandatory Urban Renewal Program by the Hong Kong Government, prompting demand for installation and refurbishment of passive fire protection systems. This market is set to gradually regain its momentum in the long run due to (i) the regular renovation of passive fire protection system in residential, commercial and industrial buildings being stable in nature; and (ii) a stable pipeline of construction projects in the residential, commercial and industrial sectors, especially the planned production of public residential units and surrounding auxiliary facilities. The market size of the passive fire protection works industry is expected to reach approximately HK\$1,247.4 million in 2026, representing a compound annual growth rate of approximately 6.1% from 2022 to 2026. Based on the above, the total number of construction and development projects launched or available for tendering in the passive fire protection works market in Hong Kong is expected to be increasing. With the Group's long experience in the industry, familiarity with specifications and usage of wide range of 14 passive fire protection materials, long history with suppliers of materials, strong relationship with the Group's customers and experienced senior management team, the Directors are optimistic about the passive fire protection industry in Hong Kong and believe that the Group is more competitive to secure new future opportunities and undertake projects of sizeable scales.

FINANCIAL REVIEW

Revenue

Revenue of the Group increased from approximately HK\$172.8 million for the six months ended 31 December 2022 to approximately HK\$176.9 million for the six months ended 31 December 2023, representing an increase of approximately 2.4%.

The increase was mainly driven by the revenue contributed by certain sizeable public sector projects, a public infrastructure and facilities project involving a passenger terminal at an airport in Hong Kong and a public infrastructure and facilities project involving a sports park at Kai Tak, which led to an increase in the revenue derived from public sector projects for the six months ended 31 December 2023.

根據為上市而編製的行業報告，香港整體被動消防工程行業一直穩步增長，主要由於建造業的可持續發展、對消防安全建設的嚴格要求及香港政府推出的強制性市區重建計劃，帶動了安裝及翻新被動消防系統的需求。該市場將有望逐步重拾長期增長勢頭，原因為：(i)住宅、商業及工業樓宇內被動消防系統的定期翻新工作在性質上屬固定；及(ii)住宅、商業及工業界別建築項目組合穩定，尤其是公共住宅單位及周邊附屬設施的規劃建造。預期被動消防工程行業的市場規模將於二零二六年達致約1,247.4百萬港元，二零二二年至二零二六年的複合年增長率約為6.1%。基於上述情況，預期香港被動消防工程市場上已推出或可供投標的建築及發展項目總數將會增加。憑藉本集團在行業擁有長年經驗、熟悉多達14種被動防火材料的規格及用途、與材料供應商保持長期合作關係、與本集團的客戶擁有穩固關係以及擁有經驗豐富的高級管理團隊，董事對香港被動消防工程行業持樂觀態度，並相信本集團未來將更有競爭力獲得新機遇，並承接更大型的項目。

財務回顧 收益

本集團的收益由截至二零二二年十二月三十一日止六個月的約172.8百萬港元增加至截至二零二三年十二月三十一日止六個月的約176.9百萬港元，增幅約為2.4%。

增加主要是受到若干大規模公營項目、一個涉及香港機場客運大樓的公共基建及設施項目，及一個涉及啟德體育園的公共基建及設施項目所帶來的收益，導致截至二零二三年十二月三十一日止六個月來自公營項目的收益增加。

Management Discussion and Analysis

管理層討論及分析

Costs of services

The Group's costs of services increased from approximately HK\$131.0 million for the six months ended 31 December 2022 to approximately HK\$138.2 million for the six months ended 31 December 2023, representing an increase of approximately 5.5%. Such increase in costs of services was generally in line with the increase in the revenue and increase in costs of raw materials and subcontracting fees.

Gross Profit and Gross Profit Margin

The Group's gross profit amounted to approximately HK\$41.9 million and approximately HK\$38.7 million for the six months ended 31 December 2022 and 2023 respectively, representing a decrease of approximately 7.6% for the six months ended 31 December 2023. The decrease in gross profit was primarily due to the increase in cost of services for the six months ended 31 December 2023 as explained above.

The gross profit margin decreased from approximately 24.2% for the six months ended 31 December 2022 to approximately 21.9% for the six months ended 31 December 2023. The decrease in the gross profit margin was mainly because costs of additional works from the variation orders have been incurred by the Company for certain sizeable projects but the variation orders of such additional works have yet been assessed by the customers and thus not recognised for the six months ended 31 December 2023.

Other Income

Other income of the Group increased from approximately HK\$0.7 million for the six months ended 31 December 2022 to approximately HK\$1.1 million for the six months ended 31 December 2023, representing an increase of approximately 57.1%. Such increase was mainly due to the increase in the interest income for the six months ended 31 December 2023.

Administrative Expenses

Administrative expenses increased from approximately HK\$5.7 million for the six months ended 31 December 2022 to approximately HK\$9.1 million for the six months ended 31 December 2023, representing an increase of approximately 59.6%. Such increase was mainly due to the increase in staff costs and professional expenses for the six months ended 31 December 2023 which is in line with the expansion plan of the use of proceeds as per the Prospectus.

服務成本

本集團的服務成本由截至二零二二年十二月三十一日止六個月約131.0百萬港元增加至截至二零二三年十二月三十一日止六個月約138.2百萬港元，增幅約為5.5%。服務成本增加與收益增長以及原材料成本及分包費用增加大體一致。

毛利及毛利率

截至二零二二年及二零二三年十二月三十一日止六個月，本集團的毛利分別約為41.9百萬港元及約38.7百萬港元，截至二零二三年十二月三十一日止六個月減少約為7.6%。毛利減少主要是如上文所述，由於截至二零二三年十二月三十一日止六個月的服務成本增加所致。

毛利率由截至二零二二年十二月三十一日止六個月約24.2%減少至截至二零二三年十二月三十一日止六個月約21.9%。毛利率減少主要是由於本公司就若干大型項目的修訂令產生額外工程成本，但客戶尚未對有關額外工程的修訂令作評估，因此未於截至二零二三年十二月三十一日止六個月確認。

其他收入

本集團的其他收入由截至二零二二年十二月三十一日止六個月的約0.7百萬港元增加至截至二零二三年十二月三十一日止六個月的約1.1百萬港元，增幅約為57.1%。該增幅主要是由於截至二零二三年十二月三十一日止六個月利息收入增加所致。

行政開支

行政開支由截至二零二二年十二月三十一日止六個月約5.7百萬港元增加至截至二零二三年十二月三十一日止六個月約9.1百萬港元，增幅約為59.6%。該增幅主要是由於截至二零二三年十二月三十一日止六個月員工成本及專業開支增加所致，與招股章程中所得款項用途的擴展計劃一致。

Management Discussion and Analysis

管理層討論及分析

Profit before taxation

The Group's profit before taxation decreased by approximately 1.0% from approximately HK\$30.3 million for the six months ended 31 December 2022 to approximately HK\$30.0 million for the six months ended 31 December 2023, which was mainly attributable to the net effect of (i) the increase in revenue and lower gross profit margin as discussed above; (ii) the recognition of Listing expenses of approximately HK\$6.3 million for the six months ended 31 December 2022; and (iii) the increase in the administrative expenses during the six months ended 31 December 2023.

Income Tax Expense

Because of the recognition of Listing expenses which are non-tax-deductible for the six months ended 31 December 2022, the Group's income tax expense decreased from approximately HK\$6.4 million for the six months ended 31 December 2022 to approximately HK\$5.3 million for the six months ended 31 December 2023.

Profit and Total Comprehensive Income for the Period

The profit and total comprehensive income of the Group increased from approximately HK\$24.0 million for the six months ended 31 December 2022 to approximately HK\$24.7 million for the six months ended 31 December 2023, representing an increase of approximately 2.9% which was mainly due to the recognition of non-tax-deductible Listing expenses for the six months ended 31 December 2022 while no such expenses were recognised during the six months ended 31 December 2023, leading to lower income tax expense for the six months ended 31 December 2023.

除稅前溢利

本集團的除稅前溢利由截至二零二二年十二月三十一日止六個月的約30.3百萬港元減少約1.0%至截至二零二三年十二月三十一日止六個月的約30.0百萬港元，主要歸因於以下各項的淨影響：(i)誠如上文所討論收益增加及毛利率減少；(ii)於截至二零二二年十二月三十一日止六個月確認上市開支約6.3百萬港元；及(iii)截至二零二三年十二月三十一日止六個月行政開支增加所致。

所得稅開支

由於於截至二零二二年十二月三十一日止六個月確認不可扣減稅項的上市開支，本集團的所得稅開支由截至二零二二年十二月三十一日止六個月的約6.4百萬港元減少至截至二零二三年十二月三十一日止六個月約5.3百萬港元。

期內溢利及全面收益總額

本集團的溢利及全面收益總額由截至二零二二年十二月三十一日止六個月的約24.0百萬港元增加至截至二零二三年十二月三十一日止六個月的約24.7百萬港元，增幅約為2.9%，主要原因為於截至二零二二年十二月三十一日止六個月確認不可扣減稅項的上市開支，而截至二零二三年十二月三十一日止六個月則未確認該等開支，以致截至二零二三年十二月三十一日止六個月的所得稅開支有所減少。



Management Discussion and Analysis

管理層討論及分析

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 31 December 2023, the Company's issued capital was HK\$4,080,000 and the number of its issued ordinary shares was 408,000,000 shares of HK\$0.01 each.

As at 31 December 2023, the Group had total bank balances and cash as well as pledged bank deposits of approximately HK\$113.4 million and approximately HK\$1.0 million respectively (30 June 2023: approximately HK\$128.5 million and HK\$1.0 million respectively).

The Group has funded the liquidity and capital requirements primarily through the Listing and cash inflow generated from operating activities for the six months ended 31 December 2023.

FOREIGN EXCHANGE EXPOSURES

As the Group only operates in Hong Kong and all of the revenue and transactions arising from its operations were settled in Hong Kong dollar, the Directors are of the view that the Group's foreign exchange rate risks are insignificant. Thus, the Group has not entered into any derivative contracts to hedge against the foreign exchange exposure for the six months ended 31 December 2023 as well as for the corresponding six months ended 31 December 2022.

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 31 December 2022 and 2023, the Group had no material capital commitments and contingent liabilities.

SIGNIFICANT INVESTMENT, MATERIALS ACQUISITION OR DISPOSALS OF SUBSIDIARIES AND ASSOCIATED COMPANIES

During the six months ended 31 December 2023, the Group did not have any significant investment, material acquisitions or disposals of subsidiaries and associated companies.

FUTURE PLANS FOR MATERIAL INVESTMENT OR ACQUISITION OF CAPITAL ASSETS

Save as disclosed under the section headed "Future Plans and Use of Proceeds" in the Prospectus, there was no plans for material investments or acquisition of capital assets as at 31 December 2023.

流動資金、財務資源及資本架構

於二零二三年十二月三十一日，本公司已發行股本為4,080,000港元及已發行普通股數目為每股面值0.01港元的408,000,000股股份。

於二零二三年十二月三十一日，本集團的銀行結餘及現金以及已抵押銀行存款總額分別約113.4百萬港元及約1.0百萬港元（二零二三年六月三十日：分別約128.5百萬港元及1.0百萬港元）。

截至二零二三年十二月三十一日止六個月，本集團主要透過上市及經營活動所產生的現金流入為流動資金及資本需求提供資金。

外匯風險

由於本集團僅於香港經營業務，經營產生的所有收益及交易均以港元結算，故董事認為本集團匯率風險不大。因此，截至二零二三年十二月三十一日止六個月及截至二零二二年十二月三十一日止相應六個月，本集團並無訂立任何衍生工具合約以對沖外匯風險。

資本承擔及或然負債

於二零二二年及二零二三年十二月三十一日，本集團並無重大資本承擔及或然負債。

重大投資、重大收購或出售附屬公司及聯營公司

截至二零二三年十二月三十一日止六個月，本集團並無任何重大投資、重大收購或出售附屬公司及聯營公司。

未來重大投資或收購資本資產計劃

除招股章程「未來計劃及所得款項用途」一節所披露者外，於二零二三年十二月三十一日，本集團並無任何重大投資或收購資本資產計劃。

Management Discussion and Analysis

管理層討論及分析

COMPARISON OF BUSINESS OBJECTIVES WITH ACTUAL BUSINESS PROGRESS AND USE OF PROCEEDS

The Company's shares have been listed on the Stock Exchange since the Listing Date, the net proceeds from the Listing amounted to approximately HK\$89.1 million, which have been applied by the Group in accordance with the disclosure as set out in the section headed "Future Plans and Use of Proceeds" of the Prospectus and Company's supplemental announcement dated 18 January 2024.

The details of the use of the net proceeds up to 31 December 2023 are listed as below:

業務目標與實際業務進展的比較及所得款項用途

由於本公司股份自上市日期已於聯交所開始上市，上市所得款項淨額約為89.1百萬港元，本集團已根據招股章程「未來計劃及所得款項用途」一節及本公司日期為二零二四年一月十八日之補充公告所載披露資料應用有關款項。

所得款項淨額直至二零二三年十二月三十一日的使用詳情載列如下：

		Amount utilised during the six months ended	Net proceeds utilised from the Listing Date to	Unutilised Amount as at	Expected timeline for full utilisation of the unutilised amount ^(Note 1)
Intended use of proceeds	31 December 2023	31 December 2023	31 December 2023	31 December 2023	
	於截至 二零二三年 十二月 三十一日	於上市日期至 二零二三年 十二月 三十一日	已動用的 所得款項淨額	於二零二三年 十二月 三十一日 的未動用金額	悉數使用未動用金額 的預期時間表 ^(附註1)
	HK\$' million 百萬港元	HK\$' million 百萬港元	HK\$' million 百萬港元	HK\$' million 百萬港元	
Project upfront costs	項目前期成本	64.9	53.4	64.9	- N/A 不適用
Expanding our workforce	增加人手	8.7	1.0	1.1	7.6 March 2025 二零二五年三月
Upgrading the information technology system	升級資訊科技 系統	6.6	1.6	2.7	3.9 June 2024 二零二四年六月 ^(Note 2/附註2)
General working capital	一般營運資金	8.9	-	8.9	- N/A 不適用
		89.1	56.0	77.6	11.5

Notes:

- The expected timeline for utilising the unutilised amount is based on the best estimation of the future market condition made by the Group. It is subject to change based on the current and future development of the market condition.
- The use of proceeds for upgrading the information technology system is expected to be behind the original schedule of July 2023, which is mainly because of a delay in the progress of completion and the time required for ordering and delivering the computer hardware components.

附註：

- 動用未動用金額之預期時間表乃基於本集團對未來市況作出之最佳估計。時間表可因應目前及未來市況發展而作出變動。
- 用於升級資訊科技系統之所得款項預計將遲於原定之二零二三年七月，主要由於完工進度延遲以及訂購及交付電腦硬體組件需時。

Management Discussion and Analysis

管理層討論及分析

As at the date of this interim report, the unutilised proceeds were placed in interest-bearing deposits with authorised financial institutions or licensed banks in Hong Kong. The Directors regularly evaluate the Group's business objectives and may change or modify plans against the changing market condition to ascertain the business growth of the Group. Up to the date of this interim report and except as disclosed, the Directors considered that no modification of the use of proceeds described in the Prospectus was required.

EMPLOYEES AND REMUNERATION POLICY

As at 31 December 2023, the Group employed a total of 62 full-time employees (including two executive Directors but excluding three independent non-executive Directors), as compared to a total of 50 full-time employees as at 31 December 2022. The remuneration packages that the Group offers to employees include salary, discretionary bonuses, staff benefits, contributions and retirement schemes. In general, the Group determines employee's salaries based on each employee's qualifications, position and seniority. The Group has designed an annual review system to assess the performance of its employees, which forms the basis of its decisions with respect to salary raises, bonuses and promotions. The total staff cost incurred by the Group for the six months ended 31 December 2023 was approximately HK\$9.1 million as compared to approximately HK\$7.6 million in the corresponding six months ended 31 December 2022.

EVENTS AFTER THE REPORTING PERIOD

There was no significant event after 31 December 2023 and up to the date of this interim report.

於本中期報告日期，未動用所得款項存於香港認可金融機構或持牌銀行作為計息存款。董事定期評估本集團業務目標，並可能會因應市況變動修改或修訂計劃，以確保本集團業務增長。直至本中期報告日期，除已披露者外，董事認為毋須修改招股章程所述所得款項用途。

僱員及薪酬政策

於二零二三年十二月三十一日，本集團共僱用62名全職僱員（包括兩名執行董事但不包括三名獨立非執行董事），而於二零二二年十二月三十一日共僱用50名全職僱員。本集團向僱員提供的薪酬待遇包括工資、酌情花紅、員工福利、供款及退休計劃。一般而言，本集團根據每位僱員的資格、職位及資歷確定僱員薪資。為評估僱員績效，本集團制定一項年度審核制度，形成我們釐定加薪、花紅及晉升的依據。截至二零二三年十二月三十一日止六個月，本集團產生的員工成本總額約為9.1百萬港元，而截至二零二二年十二月三十一日止相應六個月則約為7.6百萬港元。

報告期後事項

本集團於二零二三年十二月三十一日後及直至本中期報告日期並無任何重大事項。

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 six months ended 31 December 2023 截至二零二三年十二月三十一日止六個月

		NOTES 附註	Six months ended 31 December 2023 截至 二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至 二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收益	4	176,917	172,844
Costs of services	服務成本		(138,198)	(130,991)
Gross profit	毛利		38,719	41,853
Other income	其他收入		1,090	708
Impairment losses, net of reversal	減值虧損(扣除撥回)		(770)	(195)
Administrative expenses	行政開支		(9,059)	(5,732)
Finance costs	融資成本		(18)	(35)
Listing expenses	上市開支		–	(6,269)
Profit before taxation	除稅前溢利	5	29,962	30,330
Income tax expense	所得稅開支	6	(5,287)	(6,374)
Profit and total comprehensive income for the period	期內溢利及全面收益總額		24,675	23,956
Earnings per share – Basic and diluted (HK cents)	每股盈利 – 基本及攤薄(港仙)	7	6.05	7.83

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 31 December 2023 於二零二三年十二月三十一日

			31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)	30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (audited) (經審核)
		NOTES 附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	9	2,224	837
Right-of-use assets	使用權資產		892	1,124
Rental deposits	租賃按金		36	174
A financial asset at FVTPL	按公平值計入損益的 金融資產		3,179	3,179
Deferred tax assets	遞延稅項資產		186	104
			6,517	5,418
Current assets	流動資產			
Trade receivables	貿易應收款項	10	50,825	17,220
Other receivables, deposits and prepayments	其他應收款項、按金及 預付款項		9,894	8,842
Contract assets	合約資產		118,828	121,556
Amount due from ultimate holding company	應收最終控股公司款項		122	100
Pledged bank deposit	已抵押銀行存款		1,028	1,025
Bank balances and cash	銀行結餘及現金		113,390	128,549
			294,087	277,292
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	11	7,725	12,245
Contract liabilities	合約負債		2,287	751
Income tax payable	應付所得稅		8,128	11,688
Lease liabilities	租賃負債		765	1,143
			18,905	25,827
Net current assets	流動資產淨值		275,182	251,465
Total assets less current liabilities	總資產減流動負債		281,699	256,883

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

At 31 December 2023 於二零二三年十二月三十一日

		NOTE 附註	31 December 2023 二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)	30 June 2023 二零二三年 六月三十日 HK\$'000 千港元 (audited) (經審核)
Non-current liability	非流動負債			
Lease liabilities	租賃負債		141	–
Net assets	資產淨值		281,558	256,883
Capital and reserves	資本及儲備			
Share capital	股本	12	4,080	4,080
Reserves	儲備		277,478	252,803
Total equity	權益總額		281,558	256,883

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 31 December 2023 截至二零二三年十二月三十一日止六個月

		Attributable to owners of the Company 本公司擁有人應佔				
		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Other reserve 其他儲備 HK\$'000 千港元 (Note) (附註)	Retained profits 保留溢利 HK\$'000 千港元	Total 總計 HK\$'000 千港元
At 1 July 2022 (audited)	於二零二二年 七月一日(經審核)	—*	—	(1,267)	99,644	98,377
Profit and total comprehensive income for the period	期內溢利及 全面收益總額	—	—	—	23,956	23,956
At 31 December 2022 (unaudited)	於二零二二年 十二月三十一日 (未經審核)	—*	—	(1,267)	123,600	122,333
At 1 July 2023 (audited)	於二零二三年 七月一日 (經審核)	4,080	110,582	(1,267)	143,488	256,883
Profit and total comprehensive income for the period	期內溢利及 全面收益總額	—	—	—	24,675	24,675
At 31 December 2023 (unaudited)	於二零二三年 十二月三十一日 (未經審核)	4,080	110,582	(1,267)	168,163	281,558

* Less than HK\$1,000

* 少於1,000港元

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 31 December 2023 截至二零二三年十二月三十一日止六個月

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
OPERATING ACTIVITIES			
	經營活動		
Net cash (used in) generated from operations	經營(所用)所得現金淨額	(4,914)	19,272
Hong Kong Profits Tax paid	已付香港利得稅	(8,931)	(10,321)
NET CASH (USED IN) FROM OPERATING ACTIVITIES	經營活動(所用)所得現金淨額	(13,845)	8,951
INVESTING ACTIVITIES			
	投資活動		
Interest received	已收利息	1,038	6
Placement of pledged bank deposit	存入已抵押銀行存款	–	(1,000)
Advance to ultimate holding company	向最終控股公司墊款	(22)	–
Purchase of property, plant and equipment	購買物業、機器及設備	(1,642)	(20)
NET CASH USED IN INVESTING ACTIVITIES	投資活動所用現金淨額	(626)	(1,014)

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 31 December 2023 截至二零二三年十二月三十一日止六個月

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
FINANCING ACTIVITIES			
Repayment of lease liabilities	融資活動 償還租賃負債	(670)	(667)
Interest paid	已付利息	(18)	(35)
NET CASH USED IN FINANCING ACTIVITIES		(688)	(702)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS		(15,159)	7,235
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD		128,549	35,082
		113,390	42,317
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD, represented by bank balances and cash		113,390	42,317
期末現金及現金等價物， 指銀行結餘及現金			

Notes to the Condensed Consolidated Financial Information

簡明綜合財務資料附註

Interim Report 2023 二零二三年中期報告

1. GENERAL INFORMATION

Easy Smart Group Holdings Limited (the “**Company**”) is incorporated in the Cayman Islands and its shares are listed on Main Board of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”). The addresses of the registered office and the principal place of business of the Company are 71 Fort Street, PO Box 500, George Town, Grand Cayman, KY1-1106, Cayman Islands and Unit A, 10/F, Ming Tak Centre, 135-137 Tung Chau Street, Kowloon, Hong Kong, respectively.

The directors of the Company consider Lofty Profit Investments Limited (“**Lofty Profit**”), a company incorporated in the British Virgin Islands (the “**BVI**”), as the immediate holding company and ultimate holding company of the Company and its subsidiaries (the “**Group**”) and Mr. Ng Wing Woon Dave (“**Mr. Dave Ng**”) as the ultimate controlling shareholder of the Company.

The Company is an investment holding company and the principal activities of the operating subsidiaries, are provision of passive fire protection works and provision of passive fire protection information services in Hong Kong.

The Company’s shares were listed on the Main Board of the Stock Exchange on 9 May 2023.

The unaudited condensed consolidated financial information (the “**Interim Financial Information**”) are presented in Hong Kong dollars (“**HK\$**”), which is also the same as the functional currency of the Company and its subsidiaries.

2. BASIS OF PREPARATION

The Interim Financial Information for the six months ended 31 December 2023 have been prepared in accordance with Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”) as well as with the applicable disclosure requirements of Appendix D2 to the Rules Governing the Listing of Securities on the Stock Exchange (the “**Listing Rules**”). The Interim Financial Information does not include all of the information required in annual consolidated financial statements and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 30 June 2023.

1. 一般資料

怡俊集團控股有限公司(「**本公司**»)在開曼群島註冊成立，其股份於香港聯合交易所有限公司(「**聯交所**»)主板上市。本公司的註冊辦事處地址及主要營業地點分別為71 Fort Street, PO Box 500, George Town, Grand Cayman KY1-1106, Cayman Islands及香港九龍通州街135-137號明德中心10樓A室。

本公司董事認為，鼎潤投資有限公司(「**鼎潤**») (一間於英屬處女群島(「**英屬處女群島**»)註冊成立的公司)為本公司及其附屬公司(「**本集團**»)的直接控股公司及最終控股公司，而吳榮煥先生(「**吳榮煥先生**»)為本公司的最終控股股東。

本公司為一間投資控股公司，而營運附屬公司的主要業務為於香港提供被動消防工程及提供被動消防資訊服務。

本公司的股份於二零二三年五月九日在聯交所主板上市。

未經審核簡明綜合財務資料(「**中期財務資料**»)以港元(「**港元**»)列示，港元亦為本公司及其附屬公司的功能貨幣。

2. 編製基準

截至二零二三年十二月三十一日止六個月的中期財務資料乃按香港會計師公會(「**香港會計師公會**»)頒佈的香港會計準則第34號「中期財務報告」及聯交所證券上市規則(「**上市規則**»)附錄D2之適用披露規定編製。中期財務資料並不包括年度綜合財務報表所規定之一切資料且應與本集團截至二零二三年六月三十日止年度的年度綜合財務報表一併閱讀。

Notes to the Condensed Consolidated Financial Information

簡明綜合財務資料附註

Interim Report 2023 二零二三年中期報告

3. SIGNIFICANT ACCOUNTING POLICIES

The Interim Financial Information for the six months ended 31 December 2023 have been prepared on the historical cost basis.

Other than additional accounting policies resulting from application of amendments to Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the HKICPA and application of certain accounting policies which became relevant to the Group, the accounting policies and methods of computation used in the Interim Financial Information for the six months ended 31 December 2023 are the same as those presented in the annual consolidated financial statements of the Group for the year ended 30 June 2023.

(a) New amended standards adopted by the Group

In the current interim period, the Group has applied, for the first time, the following new and revised HKFRSs and amendments which are relevant to and effective for the Group’s interim financial statements for interim period beginning on 1 July 2023, issued by the HKICPA.

Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
Amendments to HKAS 12	Deferred Tax Related to Assets and Liabilities arising from a Single Transaction
HKFRS 17 and the related amendments	Insurance Contracts

3. 主要會計政策

截至二零二三年十二月三十一日止六個月的中期財務資料乃按歷史成本法編製。

除應用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」）修訂本產生的附加會計政策外，以及應用與本集團相關的若干會計政策外，截至二零二三年十二月三十一日止六個月的中期財務資料使用的會計政策及計算方法與編製本集團截至二零二三年六月三十日止年度的年度綜合財務報表所採用者一致。

(a) 本集團採納之新修訂準則

於本中期期間，本集團首次應用以下由香港會計師公會頒佈的新訂及經修訂香港財務報告準則及修訂本。所應用的準則及修訂本與本集團於二零二三年七月一日開始的中期期間的中期財務報表有關及對該等財務報表具有效力。

香港會計準則第1號及香港財務報告準則實務報告第2號（修訂本）	會計政策的披露
香港會計準則第8號（修訂本）	會計估計的定義
香港會計準則第12號（修訂本）	與單一交易產生的資產及負債相關的遞延稅項
香港財務報告準則第17號及相關修訂	保險合約

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3. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

(b) New standards and amendments to standards issued but are not yet effective

The following new and revised HKFRSs, potentially relevant to the Group's financial statements, that have been issued, but are not yet effective in the financial period of which the condensed consolidated interim financial statements were prepared, have not been early adopted by the Group.

Amendments to HKAS 1	Non-current Liabilities with Covenants (the "2022 Amendments") ¹
Amendments to HKAS 1	Classification of Liabilities as Current or Non-Current (the "2020 Amendments") ^{1,3}
Amendments to HKAS 7 and HKFRS 7	Supplier Finance Arrangements ¹
Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ¹
HK-Interpretation 5 (Revised)	Presentation of financial statements – Classification by the borrower of a term loan that contains a repayment on demand clause ¹
Amendments to HKAS 21	Lack of Exchangeability ²
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ⁴

- ¹ Effective for annual periods beginning on or after 1 January 2024
- ² Effective for annual periods beginning on or after 1 January 2025
- ³ As a consequence of the 2022 Amendments, the effective date of the 2020 Amendments was deferred to annual periods beginning on or after 1 January 2024
- ⁴ No mandatory effective date yet determined by available for adoption

3. 主要會計政策 (續)

(b) 已頒佈但尚未生效的新訂準則及準則修訂本

下列可能與本集團財務報表有關並已經頒佈之新訂及經修訂香港財務報告準則，於編製簡明綜合中期財務報表的財務期間尚未生效，亦未獲本集團提早採納。

香港會計準則第1號(修訂本)	附帶契諾的非流動負債(「二零二二年修訂」) ¹
香港會計準則第1號(修訂本)	將負債分類為流動或非流動(「二零二零年修訂」) ^{1,3}
香港會計準則第7號及香港財務報告準則第7號(修訂本)	供應商融資安排 ¹
香港財務報告準則第16號(修訂本)	售後租回的租賃負債 ¹
香港詮釋第5號(經修訂)	財務報表的呈列—借款人對包含可隨時要求償還條款的定期貸款的分類 ¹
香港會計準則第21號(修訂本)	缺乏可交換性 ²
香港財務報告準則第10號及香港會計準則第28號(修訂本)	投資者與其聯營公司或合營企業之間的資產出售或注資 ⁴

- ¹ 於二零二四年一月一日或之後開始的年度期間生效
- ² 於二零二五年一月一日或之後開始的年度期間生效
- ³ 由於二零二二年修訂，二零二零年修訂的生效日期推遲至二零二四年一月一日或之後開始的年度期間
- ⁴ 尚未釐定強制生效日期，惟可供採納

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3. SIGNIFICANT ACCOUNTING POLICIES

(Continued)

(b) New standards and amendments to standards issued but are not yet effective (Continued)

The application of the amendments to HKFRSs in the current period has had no material impact on the Group's financial positions and performance for the current and prior periods and/or on the disclosures set out in these Interim Financial Information.

4. REVENUE AND SEGMENT INFORMATION

The Group has two principal activities: provision of passive fire protection works and provision of passive fire protection information services. Revenue represents the fair value of amounts received and receivable from provision of (i) passive fire protection works and (ii) passive fire protection information services.

(i) Disaggregation of revenue from contracts with customers

3. 主要會計政策 (續)

(b) 已頒佈但尚未生效的新訂準則及準則修訂本 (續)

於本期間應用經修訂香港財務報告準則對本集團於本期間及過往期間的財務狀況及表現以及／或中期財務資料所載披露並無重大影響。

4. 收益及分部資料

本集團有兩項主要業務：提供被動消防工程及提供被動消防資訊服務。收益指提供(i)被動消防工程及(ii)被動消防資訊服務已收及應收款項的公平值。

(i) 客戶合約的收益劃分

		Six months ended 31 December 2023 截至 二零二三年 十二月三十一日 止六個月 HK\$'000 千港元	Six months ended 31 December 2022 截至 二零二二年 十二月三十一日 止六個月 HK\$'000 千港元
Type of service	服務類別		
Passive fire protection works	被動消防工程	176,812	172,674
Passive fire protection information services	被動消防資訊服務	105	170
		176,917	172,844

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4. REVENUE AND SEGMENT INFORMATION

(Continued)

(ii) Performance obligations for contracts with customers

Revenue from provision of passive fire protection works are recognised over time as the Group creates or enhances an asset that the customer controls as the Group performs. Revenue is recognised based on the stage of completion of the contract using input method. The stage of completion is determined as the proportion of the costs incurred for the works (i.e. direct labour costs, subcontracting costs and costs of materials incurred) performed to date relative to the estimated total costs to complete the services.

Revenue from passive fire protection information services is recognised over time as the customer simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs. The Group bills a fixed amount for each month of service provided. The Group elected to apply the practical expedient by recognising revenue in the amount to which the Group has right to invoice.

(iii) Segment information

Information is reported to the chairman and chief executive director of the Company, who is also the chief operating decision maker ("CODM") of the Group, for the purposes of resource allocation and performance assessment. The CODM reviews the overall results and financial performance of the Group as a whole. No analysis of the Group's assets or liabilities and no other discrete financial information is regularly provided to the CODM. Accordingly, only entity-wide disclosures on revenue, major customers and geographical information are presented in accordance with HKFRS 8 "Operating Segments".

(iv) Geographical information

The Group principally operates in Hong Kong, which is also its place of domicile. The Group's revenue is generated in and non-current assets are all located in Hong Kong.

4. 收益及分部資料(續)

(ii) 客戶合約的履約責任

來自提供被動消防工程的收益隨時間確認，原因為隨著本集團履約，本集團創造或提升一項由客戶控制的資產。收益根據合約完成階段採用投入法確認。完工階段按迄今已履行工程所產生的成本(即所產生的直接勞工成本、分包成本及材料成本)相對於完成服務的估計總成本的比例確定。

來自被動消防資訊服務的收益隨時間確認，原因為隨著本集團履約，客戶同時取得並耗費本集團履約所提供的利益。本集團就每月提供的服務開出固定金額賬單。本集團選擇應用實際權宜方法，以本集團有權開具發票的金額確認收益。

(iii) 分部資料

本公司主席及行政總裁亦為本集團主要營運決策者(「主要營運決策者」)，其已獲呈報資料，以進行資源分配及表現評估。主要營運決策者審閱本集團整體的總體業績及財務表現。概無定期向主要營運決策者提供本集團資產或負債的分析以及其他個別財務資料。因此，僅按照香港財務報告準則第8號「經營分部」呈列實體層面的收益、主要客戶及地理資料的披露。

(iv) 地理資料

本集團主要於香港(亦為其註冊地)經營業務。本集團的收益自香港產生，且非流動資產均位於香港。

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5. PROFIT BEFORE TAXATION

Profit before taxation has been arrived at after charging:

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Depreciation of property, plant and equipment	物業、機器及設備折舊	255	297
Depreciation of right-of-use assets	使用權資產折舊	648	643
		903	940
Directors' remuneration	董事薪酬	1,050	190
Cost of materials recognised as costs of services	確認為服務成本的材料成本	51,284	46,694
Subcontracting fees recognised as costs of services	確認為服務成本的分包費用	74,445	72,482

5. 除稅前溢利

除稅前溢利經扣除下列各項後得出：

6. INCOME TAX EXPENSE

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Income tax expense comprises: Hong Kong Profits Tax – Current tax	所得稅開支包括： 香港利得稅 – 即期稅項	5,369	6,414
Deferred tax	遞延稅項	(82)	(40)
		5,287	6,374

6. 所得稅開支

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7. EARNINGS PER SHARE

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

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Profit attributable to owners of the Company	本公司擁有人應佔溢利	24,675	23,956

Number of shares

		31 December 2023 二零二三年 十二月三十一日 (unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 (unaudited) (未經審核)
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	用於計算每股基本及攤薄盈利的普通股加權平均數	408,000,000	306,000,000

The calculation of the basic earnings per share for the period is based on the profit attributable to owners of the Company and the weighted average number of 408,000,000 (2022: 306,000,000) ordinary shares in issue during the period. The weighted average number of shares in issue for the six months ended 31 December 2022 had taken into account the capitalisation issue of 305,990,000 ordinary shares of HK\$0.10 each of the Company in May 2023.

8. DIVIDENDS

No dividend was paid or declared by the Company during both reporting periods.

7. 每股盈利

本公司擁有人應佔每股基本盈利的計算基於以下數據得出：

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Profit attributable to owners of the Company	本公司擁有人應佔溢利	24,675	23,956

股份數目

		31 December 2023 二零二三年 十二月三十一日 (unaudited) (未經審核)	31 December 2022 二零二二年 十二月三十一日 (unaudited) (未經審核)
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	用於計算每股基本及攤薄盈利的普通股加權平均數	408,000,000	306,000,000

本期間每股基本盈利的計算乃以本公司擁有人應佔溢利及本期間之加權平均數408,000,000股(二零二二年：306,000,000股)已發行普通股為基準計算。截至二零二二年十二月三十一日止六個月已發行股份的加權平均數已計及於二零二三年五月資本化發行本公司每股面值0.10港元之305,990,000股普通股。

8. 股息

本公司於兩個報告期間概無派付或宣派股息。

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9. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 31 December 2023, the Group acquired certain items of property, plant and equipment in an aggregate of approximately HK\$1,642,000 (six months ended 31 December 2022: approximately HK\$20,000) and incurred approximately HK\$255,000 of depreciation expenses (six months ended 31 December 2022: HK\$297,000).

9. 物業、機器及設備

於截至二零二三年十二月三十一日止六個月，本集團收購若干物業、機器及設備項目，合共約1,642,000港元（截至二零二二年十二月三十一日止六個月：約20,000港元），並產生折舊開支約255,000港元（截至二零二二年十二月三十一日止六個月：297,000港元）。

10. TRADE RECEIVABLES

10. 貿易應收款項

		At 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)	At 30 June 2023 於二零二三年 六月三十日 HK\$'000 千港元 (audited) (經審核)
Trade receivables	貿易應收款項	52,176	17,903
Less: Allowance for credit losses	減：信貸虧損撥備	(1,351)	(683)
		50,825	17,220

The Group grants credit terms to customers for a period ranging from 14 – 60 days from the invoice date for trade receivables. The following is an aged analysis of trade receivables, net of allowance for doubtful debts, presented based on the invoice date at the end of the reporting period:

本集團向客戶授予的信貸期自貿易應收款項發票日期起計介乎14至60日。以下為於報告期末根據發票日期呈列的貿易應收款項的賬齡分析（扣除呆賬撥備）：

		At 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)	At 30 June 2023 於二零二三年 六月三十日 HK\$'000 千港元 (audited) (經審核)
Within 30 days	30日內	12,830	15,893
31 days to 60 days	31日至60日	13,260	–
Over 90 days	90日以上	24,735	1,327
		50,825	17,220

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11. TRADE AND OTHER PAYABLES

11. 貿易及其他應付款項

		At 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)	At 30 June 2023 於二零二三年 六月三十日 HK\$'000 千港元 (audited) (經審核)
Trade payables	貿易應付款項	5,338	8,366
Payroll and MPF payables	工資及強積金應付款項	1,306	1,818
Accrued expenses	應計開支	951	1,964
Others	其他	130	97
		7,725	12,245

The credit period on purchases from suppliers is generally ranging from 30-60 days or payable upon delivery.

向供應商作出購買的信貸期一般為介乎30至60日或應於交付時支付。

The following is an aging analysis of trade payables presented based on the invoice date at the end of the reporting period:

下文載列於報告期末按發票日期呈列的貿易應付款項的賬齡分析：

		At 31 December 2023 於二零二三年 十二月三十一日 HK\$'000 千港元 (unaudited) (未經審核)	At 30 June 2023 於二零二三年 六月三十日 HK\$'000 千港元 (audited) (經審核)
Within 30 days	30日內	5,338	7,267
31 days to 60 days	31日至60日	-	1,099
		5,338	8,366

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12. SHARE CAPITAL

Details of movements of authorised and issued capital of the Company are as follows:

		Number of ordinary shares of HK\$0.01 each 每股面值 0.01港元的 普通股數目	Amount 金額 HK\$'000 千港元
Authorised:	法定：		
At 1 July 2022 (audited)	於二零二二年七月一日 (經審核)	38,000,000	380
Increase in authorised share capital (Note i)	增加法定股本(附註i)	4,962,000,000	49,620
At 30 June 2023 (audited) and 31 December 2023 (unaudited)	於二零二三年六月三十日 (經審核)及二零二三年 十二月三十一日 (未經審核)	5,000,000,000	50,000
Issued and fully paid:	已發行及繳足：		
At 1 July 2022 (audited)	於二零二二年七月一日 (經審核)	10,000	—*
Capitalisation issue (Note ii)	資本化發行(附註ii)	305,990,000	3,060
Issue of new shares upon public offering (Note iii)	於公開發售時發行新股份 (附註iii)	102,000,000	1,020
At 30 June 2023 (audited) and 31 December 2023 (unaudited)	於二零二三年六月三十日 (經審核)及二零二三年 十二月三十一日 (未經審核)	408,000,000	4,080

* Less than HK\$1,000

Notes:

- (i) Pursuant to the written resolutions of the shareholder passed on 3 May 2023, the authorised share capital of the Company was increased from HK\$380,000 to HK\$5,000,000,000 by the creation of additional 4,962,000,000 shares of HK\$0.01 each.
- (ii) Pursuant to the written resolutions of the shareholder passed on 3 May 2023, the Company allotted and issued a total of 305,990,000 shares, credited as fully paid at par, to Loftly Profit on 9 May 2023 by way of capitalisation of the sum of HK\$3,060,000 standing to the credit of the share premium account of the Company.
- (iii) On 9 May 2023, the Company's shares have been listed on the Main Board of the Stock Exchange by issuing 102,000,000 new shares of HK\$0.01 each at a price of HK\$1.28 per share for a total cash consideration, before deducting underwriting commission and expenses relating to the issue of new shares, of HK\$130,560,000.

12. 股本

本公司法定及已發行股本之變動詳情如下：

		Number of ordinary shares of HK\$0.01 each 每股面值 0.01港元的 普通股數目	Amount 金額 HK\$'000 千港元
Authorised:	法定：		
At 1 July 2022 (audited)	於二零二二年七月一日 (經審核)	38,000,000	380
Increase in authorised share capital (Note i)	增加法定股本(附註i)	4,962,000,000	49,620
At 30 June 2023 (audited) and 31 December 2023 (unaudited)	於二零二三年六月三十日 (經審核)及二零二三年 十二月三十一日 (未經審核)	5,000,000,000	50,000
Issued and fully paid:	已發行及繳足：		
At 1 July 2022 (audited)	於二零二二年七月一日 (經審核)	10,000	—*
Capitalisation issue (Note ii)	資本化發行(附註ii)	305,990,000	3,060
Issue of new shares upon public offering (Note iii)	於公開發售時發行新股份 (附註iii)	102,000,000	1,020
At 30 June 2023 (audited) and 31 December 2023 (unaudited)	於二零二三年六月三十日 (經審核)及二零二三年 十二月三十一日 (未經審核)	408,000,000	4,080

* 少於1,000港元

附註：

- (i) 根據股東於二零二三年五月三日通過的書面決議案，本公司的法定股本由380,000港元增加至5,000,000,000港元，方式為增設每股面值0.01港元的4,962,000,000股股份。
- (ii) 根據股東於二零二三年五月三日通過的書面決議案，本公司於二零二三年五月九日配發及發行合共305,990,000股按面值入賬列作繳足的股份予鼎潤，方式為將本公司股份溢價賬的進賬金額3,060,000港元撥充資本。
- (iii) 於二零二三年五月九日，本公司股份於聯交所主板上市，方式為以每股1.28港元的價格發行102,000,000股每股面值0.01港元的新股份，總現金代價(扣除包銷佣金及與發行新股份有關之開支前)為130,560,000港元。

Notes to the Condensed Consolidated Financial Information

簡明綜合財務資料附註

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13. FINANCIAL INSTRUMENTS

Fair values measurements of financial instruments

- (i) The following table gives information about how the fair value of a financial asset at FVTPL is determined.

	Fair value as at		Fair value	
	於以下日期的公平值		hierarchy	Valuation technique
	31 December	30 June		
	2023	2023		
	二零二三年	二零二三年		
	十二月三十一日	六月三十日		
	HK\$'000	HK\$'000		
	千港元	千港元		
	(unaudited)	(audited)		
	(未經審核)	(經審核)		
The Group				
本集團				
Financial asset				
金融資產				
A financial asset at FVTPL				
按公平值計入損益的金融資產				
– Unlisted life insurance policy	3,179	3,179	Level 3	Quoted purchase price of
– 非上市人壽保單			第三級	the life insurance policy
				人壽保單的投購價報價

- (ii) Reconciliation of Level 3 fair value measurement

13. 金融工具

金融工具的公平值計量

- (i) 下表提供有關釐定按公平值計入損益的金融資產公平值的方法的資料。

- (ii) 第三級公平值計量的對賬

	A financial asset at FVTPL
	按公平值計入損益的金融資產
	HK\$'000
	千港元
At 1 July 2022 (audited),	3,179
30 June 2023 (audited) and	
31 December 2023 (unaudited)	
於二零二二年七月一日(經審核)、	
二零二三年六月三十日(經審核)及	
二零二三年十二月三十一日(未經審核)	

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簡明綜合財務資料附註

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14. RELATED PARTY TRANSACTIONS

Apart from disclosure elsewhere in the Interim Financial Information, the Group entered into the following transactions with related parties during the periods.

The remuneration of directors and other members of key management during the periods was as follows:

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Short term employee benefits	短期僱員福利	1,490	1,079
Post-employment benefits	離職後福利	36	36
		1,526	1,115

During the periods, the Group entered into the following transactions with its related parties:

Related parties	Nature of balances/transactions	Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
關聯方	結餘／交易性質		
Tanda International Company Limited 天達科技國際有限公司	Purchases of direct materials 購買直接材料	625	312
Greatec Engineering Limited 佳捷工程有限公司	Purchases of direct materials 購買直接材料	71	-

14. 關聯方交易

除中期財務資料其他章節所披露者外，本集團於該等期間與關聯方訂立以下交易。

期內董事及其他主要管理層成員的薪酬如下：

		Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
Short term employee benefits	短期僱員福利	1,490	1,079
Post-employment benefits	離職後福利	36	36
		1,526	1,115

期內本集團與其關聯方訂立以下交易：

Related parties	Nature of balances/transactions	Six months ended 31 December 2023 截至二零二三年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年 十二月三十一日 止六個月 HK\$'000 千港元 (unaudited) (未經審核)
關聯方	結餘／交易性質		
Tanda International Company Limited 天達科技國際有限公司	Purchases of direct materials 購買直接材料	625	312
Greatec Engineering Limited 佳捷工程有限公司	Purchases of direct materials 購買直接材料	71	-

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14. RELATED PARTY TRANSACTIONS (Continued)

During the periods, the Group entered into the following transactions with its related parties: (Continued)

14. 關聯方交易 (續)

期內本集團與其關聯方訂立以下交易：(續)

Related parties	Nature of balances/transactions	Six months ended 31 December 2023 截至二零二三年十二月三十一日止六個月 HK\$'000 千港元 (unaudited) (未經審核)	Six months ended 31 December 2022 截至二零二二年十二月三十一日止六個月 HK\$'000 千港元 (unaudited) (未經審核)
關聯方	結餘／交易性質		
Warwick Building Material Limited 和益建材有限公司	Purchases of direct materials 購買直接材料	450	2,857
Goldin Innovation Development Company Limited (Note i) 科研科技發展有限公司(附註i)	Purchases of direct materials 購買直接材料	136	2,085
Mr. Dave Ng 吳榮煥先生	Interest expenses on lease liabilities 租賃負債的利息開支	6	12
	Balance of lease liabilities 租賃負債結餘	214	631
Mr. Ng Wing Chi (Note ii) 吳榮智先生(附註ii)	Rental deposit 租賃按金	72	72
	Interest expenses on lease liabilities 租賃負債的利息開支	4	8
	Balance of lease liabilities 租賃負債結餘	142	421
Ms. Lim (Note iii) 林女士(附註iii)	Interest expenses on lease liabilities 租賃負債的利息開支	5	12
	Balance of lease liabilities 租賃負債結餘	202	596
	Rental deposit 租賃按金	102	102

Notes:

- Mr. Dave Ng is a director and holds 20% interest of Goldin Innovation Development Company Limited.
- Mr. Ng Wing Chi is a close family member of Mr. Dave Ng and Mr. Ng Wing Shing.
- Ms. Lim Ming Ngar ("Ms. Lim") is the mother of Mr. Ng Wing Woon Dave and Mr. Ng Wing Shing.

附註：

- 吳榮煥先生為科研科技發展有限公司的董事，持有該公司20%權益。
- 吳榮智先生為吳榮煥先生及吳榮盛先生的關係密切的家屬。
- 林明雅女士(「林女士」)為吳榮煥先生及吳榮盛先生的母親。

Other Information

其他資料

INTERIM DIVIDEND

The Board did not recommend the payment of an interim dividend for the six months ended 31 December 2023 and 31 December 2022.

DIRECTORS' AND CHIEF EXECUTIVE'S INTEREST IN SECURITIES

As at 31 December 2023, the interest and short positions of the Directors and chief executive of the Company in the Shares, underlying shares and debentures of the Company or any of the associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong (the "SFO")) which have been notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interest or short positions which they are taken or deemed to have under such provisions of the SFO) or which, pursuant to section 352 of the SFO, have been entered in the register referred to therein, or have been, pursuant to the Model Code for Securities Transactions by Directors of Listed issuers (the "Model Code") as set out in Appendix C3 of the Listing Rules, notified to the Company and the Stock Exchange were as follow:

(i) Long position in the Shares

Name of Director	Capacity/Nature of Interest	Number of Shares held/interested 持有／擁有權益 的股份數目	Percentage of shareholding 持股百分比
董事姓名	身份／權益性質		
Mr. Ng Wing Woon Dave (Note) 吳榮煥先生(附註)	Interest in controlled corporation 於受控制法團權益	306,000,000	75%

Note: The 306,000,000 Shares are held by Lofty Profit Investments Limited. Mr. Ng Wing Woon Dave beneficially owns the entire issued share capital of Lofty Profit Investments Limited, which in turn beneficially owns 75% shareholding in the Company. Therefore, Mr. Dave Ng is deemed to be interested in the same number of Shares in which Lofty Profit Investments Limited is interested in for the purpose of the SFO. Mr. Ng Wing Woon Dave is the chairman, the chief executive officer, an executive Director and the chairman of the Nomination Committee of the Company. Mr. Ng Wing Woon Dave is also the director of Lofty Profit Investments Limited.

中期股息

董事會並不建議派付截至二零二三年十二月三十一日及二零二二年十二月三十一日止六個月的中期股息。

董事及最高行政人員於證券中的權益

於二零二三年十二月三十一日，董事及本公司最高行政人員於本公司或其任何相聯法團（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、相關股份及債權證中，擁有已根據證券及期貨條例第XV部第7及8分部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彼等被當作或被視為擁有的任何權益或淡倉），或根據證券及期貨條例第352條已登記於該條所指的登記冊內的權益及淡倉，或根據上市規則附錄C3所載上市發行人董事進行證券交易的標準守則（「標準守則」）已知會本公司及聯交所的權益及淡倉如下：

(i) 於股份的好倉

附註：該306,000,000股股份由鼎潤投資有限公司持有。吳榮煥先生實益擁有鼎潤投資有限公司全部已發行股本，而鼎潤投資有限公司則實益擁有本公司之75%股權。因此，就證券及期貨條例而言，吳榮煥先生被視為於上市時持有與鼎潤投資有限公司相同數目的股份權益。吳榮煥先生為本公司的主席、行政總裁、執行董事及提名委員會主席。吳榮煥先生亦為鼎潤投資有限公司的董事。

Other Information

其他資料

(ii) Long position in the ordinary shares of associated corporation

Name of Director	Name of associated corporation	Capacity/Nature	Number of Shares held/interested 持有／擁有權益的股份數目	Percentage of shareholding 持股百分比
董事姓名	相聯法團名稱	身份／權益性質		
Mr. Ng Wing Woon Dave 吳榮煥先生	Lofty Profit Investments Limited 鼎潤投資有限公司	Beneficial owner 實益擁有人	100	100%

(ii) 於相聯法團普通股的好倉

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

As at 31 December 2023, so far as is known to the Directors, the following persons (not being a Director or chief executive of the Company) had interest or short position in Shares or underlying Shares which would fall to be disclosed to the Company and the Stock Exchange under the provision of Division 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by the Company pursuant to the Section 336 of the SFO, or which would be 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 or any other members of the Group.

主要股東於股份及相關股份的權益及淡倉

於二零二三年十二月三十一日，就董事所知，下列人士（並非董事或本公司最高行政人員）於股份或相關股份中擁有須根據證券及期貨條例第XV部第2及3分部的條文向本公司及聯交所披露的權益或淡倉，或擁有登記於根據證券及期貨條例第336條本公司須存置的登記冊內的權益或淡倉，或直接或間接持有附有權利可於任何情況下在本公司或本集團任何其他成員公司股東大會上投票的任何類別股本面值5%或以上的權益。

Name of Shareholder	Capacity/Nature of Interest	Number of Shares held/interested 持有／擁有權益的股份數目	Percentage of shareholding 持股百分比
股東姓名／名稱	身份／權益性質		
Ms. Wong Kwai Ying (Note) 王桂瑩女士(附註)	Interest of a spouse 配偶權益	306,000,000	75%
Lofty Profit Investments Limited 鼎潤投資有限公司	Beneficial owner 實益擁有人	306,000,000	75%

Note: Ms. Wong Kwai Ying is the spouse of Mr. Ng Wing Woon Dave. Accordingly, Ms. Wong Kwai Ying is deemed, or taken to be interested in all 306,000,000 Shares in which Mr. Ng Wing Woon Dave has, or is deemed to have, an interest for the purpose of the SFO.

附註：王桂瑩女士為吳榮煥先生之配偶。因此，就證券及期貨條例而言，王桂瑩女士被視為或擁有吳榮煥先生擁有或被視為擁有權益的全部306,000,000股股份。

Other Information

其他資料

Save as disclosed above, as at 31 December 2023, the Directors were not aware of any person or corporation (other than the Directors and the chief executives) who had any interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 or Part XV of the SFO, or pursuant to section 336 of the SFO, which would have to be recorded in the register referred to therein.

ARRANGEMENTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed under the paragraph headed “Directors’ and chief executive’s interest in securities” above and the paragraph headed “Share Option Scheme” below, at no time from the Listing Date to 31 December 2023 were rights to acquire benefits by means of the acquisition of Shares in or debentures of the Company granted to any Director or their respective spouse or children under 18 years of age, or were any such rights exercised by them; or was the Company, its holdings company, or/and any of its subsidiaries or fellow subsidiaries, a party to any arrangement to enable the Directors, or their respective spouse or children under 18 years of age, to acquire such rights by means of the acquisition of Shares in or debentures of the Company of any other body corporate.

DIRECTORS’ AND CONTROLLING SHAREHOLDERS’ INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS OF SIGNIFICANCE

Save as those disclosed in the “Related Party Transactions” in Note 14 to the notes of condensed consolidated financial information, there were no transaction, arrangement or contract of significance, to which the Company, any of its subsidiaries, its parent company, or its parent company’s subsidiaries was a party, and in which a Director of any entity connected with a Director had a material interest, whether directly and indirectly, subsisted as at 31 December 2023 or any time during the six months ended 31 December 2023, nor was there any other transaction, arrangement or contract of significance in relation to the Group’s business between the Company or any of the Company’s subsidiaries and a controlling shareholder or any of its subsidiaries.

PERMITTED INDEMNITY PROVISIONS

Pursuant to the Amended and Restated Articles of Association of the Company, every Directors shall be entitled to be indemnified out of the assets of the Company against all losses or liabilities which he/she may sustain or incur in or about the execution of the duties of his/her office or otherwise in relation thereto.

The Company has maintained appropriate directors’ and officers’ liability insurance in respect of legal actions against them arising out of corporate activities and such permitted indemnity provision for the benefit of the Directors currently in force.

除上文披露者外，於二零二三年十二月三十一日，董事並不知悉，任何人士或公司（董事及最高行政人員除外）於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的規定須向本公司披露的任何權益或淡倉，或根據證券及期貨條例第336條須登記於該條所指的登記冊內的任何權益或淡倉。

購買股份或債權證的安排

除上文「董事及最高行政人員於證券中的權益」一段及下文「購股權計劃」一段所披露者外，自上市日期至二零二三年十二月三十一日的任何時間，概無向任何董事或彼等各自的配偶或未滿18歲子女授出權利可透過購買本公司股份或債權證而獲得利益或彼等曾行使任何有關權利，而本公司、其控股公司或／及其任何附屬公司或同系附屬公司概無參與訂立任何安排，使董事或彼等各自的配偶或未滿18歲子女可透過購買本公司股份或債權證而收購任何其他法人團體的有關權利。

董事及控股股東於重大交易、安排或合約的權益

除簡明綜合財務資料附註14「關連方交易」所披露者外，於二零二三年十二月三十一日或截至二零二三年十二月三十一日止六個月任何時間概無存續本公司或其任何附屬公司、其母公司或其母公司的附屬公司為重大交易、安排或合約的一方而董事或與董事有關連的實體於其中直接或間接擁有重大權益，或本公司或本公司任何附屬公司亦概無與控股股東或其任何附屬公司訂立與本集團業務有關的任何其他重大交易、安排或合約。

獲准許彌償條文

根據本公司之經修訂及重訂組織章程細則，每名董事有權就彼於履行職責或其他有關職責而蒙受或招致或有關的所有損失或負債從本公司資產中獲得彌償。

本公司已為董事及行政人員就其因公司活動而產生的法律訴訟安排合適的責任保險，而為董事的利益而作出的獲准許彌償條文現正生效。

Other Information

其他資料

SHARE OPTION SCHEME

Pursuant to the written resolutions of the sole shareholder of the Company on 12 April 2023, the Company adopted a share option scheme (the “Share Option Scheme”) with effect from 12 April 2023. The terms of the Share Option Scheme are in accordance with the provisions of Chapter 17 of the Listing Rules and are summarized in the Prospectus. The main purpose of the Share Option Scheme is to motivate employees to optimize their performance efficiency for the benefit of the Company, to attract and retain best available personnel, to provide additional incentive to employees (full time or part time), directors, consultants, advisers, distributors, contractors, suppliers, agents, and service providers of the Group and to promote success of the business of the Group.

The total number of Shares in respect of which options may be granted under the Share Option Scheme is not permitted to exceed 10% of the Shares in issue at any point in time, without prior approval from the Shareholders. The number of Shares issued and to be issued in respect of which option granted and may be granted to any individual in any one year is not permitted to exceed 1% of the Shares in issue at any point in time, without prior approval from the Shareholders. Options granted to substantial shareholders or independent non-executive Directors or any of their respective close associates (including a discretionary trust whose discretionary objects include substantial shareholders, independent non-executive Directors, or any of their respective close associates) in any 12-month period representing in aggregate in excess of 0.1% of the Company’s shares in issue must be approved in advance by the Shareholders.

Options granted must be taken up within seven business days inclusive of the day on which such offer was made, upon payment of HK\$1 per option. Options may be exercised at any time during a period as the Directors may determine which shall not exceed ten years from the date of grant. The exercise price is determined by the Directors, and will be at least the higher of (i) the closing price of the Shares on the date of grant; and (ii) the average of the closing prices of the Shares for the five business days immediately preceding the date of grant.

The Share Option Scheme will remain in force for a period of ten years commencing on the date of the adoption (i.e. 12 April 2023) and shall expire at the close of business on the business day immediately preceding the tenth anniversary thereof unless otherwise terminated earlier by the Shareholders in general meeting.

No share options had been granted under the Share Option Scheme since the adoption of the Scheme. During the six months ended 31 December 2023, no share option has been granted, exercised, cancelled or lapsed. As at the date of this interim report, the total number of shares available for issue under the Share Option Scheme was 40,800,000, representing 10% of the entire issued share capital of the Company.

購股權計劃

根據本公司唯一股東於二零二三年四月十二日的書面決議案，本公司於二零二三年四月十二日起採納購股權計劃（「購股權計劃」）。購股權計劃的條款符合上市規則第17章的規定，並在招股章程中概述。購股權計劃主要旨在激勵僱員提高其表現效率以為本公司帶來利益，吸引及挽留最優秀的人員，向本集團的僱員（全職或兼職）、董事、諮詢顧問、顧問、分銷商、承建商、供應商、代理及服務供應商提供額外獎勵，以及促進本集團業務的成功。

在未獲得股東事先批准下，根據購股權計劃可能授出的購股權所涉及的股份總數不得超過於任何時間已發行股份的10%。在未獲得股東事先批准下，於任何一年向任何個人授出及可能授出的購股權所涉及的已發行及將予發行的股份數目不得超過於任何時間已發行股份的1%。倘於任何12個月期間授予主要股東或獨立非執行董事或彼等各自的緊密聯繫人（包括全權信託，其全權信託受益人包括主要股東、獨立非執行董事或任何彼等各自的緊密聯繫人）的購股權合共相當於超過本公司已發行股份的0.1%，則必須事先取得股東批准。

授出的購股權必須於發出有關要約日期（包括當日）起七個營業日內接納，就每份購股權須支付1港元，以接納購股權。購股權可於董事可能釐定的期間內任何時間行使，惟有關期間不得超過授出日期起計十年。行使價由董事釐定，其不會低於以下最高者：(i)股份於授出日期的收市價；及(ii)股份於緊接授出日期前五個營業日的平均收市價。

購股權計劃將於採納日期（即二零二三年四月十二日）當日起計十年期間內有效，除非於股東大會上遭股東提早終止，否則於緊接購股權計劃第十週年前一個營業日的營業時間結束時屆滿。

自採納購股權計劃以來，並無根據該計劃授出購股權。於截至二零二三年十二月三十一日止六個月，概無購股權已授出、行使、註銷或失效。於本中期報告日期，根據購股權計劃可供發行的股份總數為40,800,000股，相當於本公司全部已發行股本的10%。

Other Information

其他資料

CORPORATE GOVERNANCE

The Company is committed in achieving a high standard of corporate governance standard. The Board believes that good corporate governance standards are essential in providing a framework for the Company to safeguard the interests of the Shareholders, enhance its corporate value, formulate its business strategies and policies, and enhance its transparency and accountability.

Compliance with Corporate Governance Code

The Company has adopted the principles and all relevant code provisions as set out under the Corporate Governance Code (the “CG Code”) contained in Appendix C1 to the Listing Rules.

CG Code C.2.1 stipulates that the roles of chairman and chief executive should be separate and should not be performed by the same individual. Mr. Ng Wing Woon Dave is both the Chairman and the Chief Executive Officer. In view that Mr. Ng Wing Woon Dave being the founder of the Group and has been operating and managing the business as well as overall financial and strategic planning of the Group since the incorporation of the Group’s operating subsidiary, Easy Smart Engineering Limited, in around June 2001, the Board believes that the vesting of the roles of Chairman and Chief Executive Officer in Mr. Ng Wing Woon Dave is beneficial to the business operations and management of the Group and will provide a strong and consistent leadership to the Group. In addition, due to the presence of three independent non-executive Directors which represents over half of the Board, the Board considers that there is a balance of power and authority such that no one individual has unfettered power of decision. Accordingly, the Company has not segregated the role of Mr. Ng Wing Woon Dave as the Chairman and the Chief Executive Officer as required by CG Code C.2.1 of Appendix C1 to the Listing Rules.

Save for the above, to the best of the knowledge of the Board, the Company has complied with the CG Code for the six months ended 31 December 2023 and up to the date of this interim report. The Directors will periodically review on the Company’s corporate governance policies and will propose any amendment, if necessary, to ensure compliance with the code provisions from time to time.

Compliance with the Model Code

The Company has adopted the Model Code as set out in Appendix C3 of the Listing Rules as a code of conduct of the Company regarding Directors’ securities transactions. Having made specific enquiries of the Directors, all the Directors have confirmed that they have complied with the requirements of the Model Code for the six months ended 31 December 2023 and up to the date of this interim report.

企業管治

本公司致力達致高水平的企業管治標準。董事會相信，良好的企業管治標準對本公司提供框架以保障股東利益、提升企業價值、制定其業務策略及政策以及強化透明度及問責度而言屬不可或缺。

遵守企業管治守則

本公司已採納上市規則附錄C1所載企業管治守則(「企業管治守則」)所載的原則及所有相關守則條文。

企業管治守則第C.2.1條規定，主席和行政總裁的角色應有區分，不應由一人同時兼任。吳榮煥先生既擔任主席亦兼任行政總裁。鑒於吳榮煥先生是本集團的創辦人，自本集團的營運附屬公司怡俊工程有限公司於二零零一年六月左右註冊成立以來，一直負責營運及管理本集團的業務以及整體財務及策略規劃，董事會相信將主席和行政總裁的角色授予吳榮煥先生有利於本集團的業務營運及管理，並將為本集團提供強大及一致的領導。此外，由於董事會有三名獨立非執行董事，佔董事會半數以上，董事會認為存在權力和權限的平衡，並無任何個人擁有不受約束的決策權。因此，本公司並無按照上市規則附錄C1企業管治守則第C.2.1條的規定，將吳榮煥先生兼任主席及行政總裁的角色分開。

除上述者外，就董事會所深知，本公司於截至二零二三年十二月三十一日止六個月及直至本中期報告日期一直遵守企業管治守則。董事將定期檢討本公司的企業管治政策，並會於有需要時提出任何修訂，以確保不時遵守守則條文。

遵守標準守則

本公司已採納上市規則附錄C3所載標準守則，作為董事進行證券交易的本公司行為守則。經向董事作出具體查詢後，全體董事確認彼等於截至二零二三年十二月三十一日止六個月及直至本中期報告日期一直遵守標準守則的規定。

Other Information

其他資料

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

No purchase, sale or redemption of the Company's listed securities was made by the Company or any of its subsidiaries for the six months ended 31 December 2023 and up to the date of this interim report.

COMPETING INTERESTS

The Directors confirm that neither the controlling shareholders of the Company nor the Directors and their respective close associates (as defined in the Listing Rules) is interested in a business apart from the Group's business which competes or is likely to compete, directly or indirectly, with the Group's business for the six months ended 31 December 2023 and up to the date of this interim report, and that is required to be disclosed pursuant to Rule 8.10 of the Listing Rules.

SUFFICIENCY OF PUBLIC FLOAT

Based on the information that was publicly available and with the knowledge of the Directors as at the date of this interim report, the Company has maintained the prescribed minimum public float for its shares as required under the Listing Rules since the Listing Date to up to the date of this interim report.

APPOINTMENT OF DIRECTOR

Save as aforesaid mentioned, there was no change in Director during the six months ended 31 December 2023 and up to the date of this interim report.

AUDIT COMMITTEE

The Company established the Audit Committee on 12 April 2023 with written terms of reference in compliance with Rule 3.21 of the Listing Rules and the CG Code. The Audit Committee consists of three independent non-executive Directors, namely Professor Pong Kam Keung, Ms. Cheng Shing Yan and Mr. Lo Chi Wang. Mr. Lo Chi Wang currently serves as the chairperson of the Audit Committee.

The interim financial results of the Group for the six months ended 31 December 2023 are unaudited but have been reviewed and approved by the audit committee, which was of the opinion that the preparation of such results complied with the applicable accounting standards and requirements as well as the Listing Rules and that adequate disclosures have been made.

By Order of the Board

Ng Wing Woon Dave

Chairman and Executive Director

Hong Kong, 27 February 2024

購買、出售或贖回本公司上市證券

截至二零二三年十二月三十一日止六個月及直至本中期報告日期，本公司或其任何附屬公司概無購買、出售或贖回本公司上市證券。

競爭權益

董事確認，於截至二零二三年十二月三十一日止六個月及直至本中期報告日期，概無本公司控股股東或董事及彼等各自的緊密聯繫人（定義見上市規則）在直接或間接與本集團業務構成競爭或可能構成競爭的業務（本集團業務除外）中擁有且須根據上市規則第8.10條予以披露的權益。

充足公眾持股量

根據公開可得資料及於本中期報告日期就董事所知，自上市日期及直至本中期報告日期止，本公司已維持上市規則規定的股份最低公眾持股量。

委任董事

除上文所述者外，截至二零二三年十二月三十一日止六個月及直至本中期報告日期，概無董事變動。

審核委員會

本公司於二零二三年四月十二日成立審核委員會，並遵照上市規則第3.21條及企業管治守則訂有書面職權範圍。審核委員會由三名獨立非執行董事組成，即龐錦強教授、鄭承欣女士及羅智弘先生。羅智弘先生目前擔任審核委員會主席。

本集團於截至二零二三年十二月三十一日止六個月的中期財務業績未經審核，惟已由審核委員會審閱及批准。審核委員會認為該等業績的編製符合適用的會計準則及規定以及上市規則並已作出充分披露。

承董事會命

吳榮煥

主席兼執行董事

香港，二零二四年二月二十七日

Easy Smart Group Holdings Limited
怡俊集團控股有限公司