



**U BANQUET GROUP HOLDING LIMITED**  
**譽宴集團控股有限公司**

(於開曼群島註冊成立的有限公司)  
(Incorporated in the Cayman Islands with limited liability)

股份代號 Stock Code : 8107



第一季度報告 2014  
First Quarterly Report

## CHARACTERISTICS OF THE GROWTH ENTERPRISE MARKET (“GEM”) OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

**GEM has been positioned as a market designed to accommodate companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.**

**Given the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the main board and no assurance is given that there will be a liquid market in the securities traded on GEM.**

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

香港聯合交易所有限公司（「聯交所」）創業板（「創業板」）的特色

創業板的定位，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。創業板的較高風險及其他特色表示創業板較適合專業及其他老練投資者。

由於創業板上市公司新興的性質所然，在創業板買賣的證券可能會較於主板買賣之證券承受較大的市場波動風險，同時無法保證在創業板買賣的證券會有高流通量的市場。

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本報告的資料乃遵照《香港聯合交易所有限公司的創業板證券上市規則》（「創業板上規例」）而刊載，旨在提供有關寰宴集團控股有限公司（「本公司」）的資料；本公司的董事（「董事」）願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

## CORPORATE INFORMATION

### Directors

#### Executive Directors:

Mr. Cheung Ka Ho (Chairman and Chief Executive Officer)  
Mr. Cheung Ka Kei  
Mr. Kan Yiu Pong

#### Independent Non-executive Directors:

Mr. Chung Kong Mo JP  
Ms. Wong Tsip Yue, Pauline  
Mr. Wong Sui Chi

### Audit Committee

Mr. Wong Sui Chi (Chairman)  
Mr. Chung Kong Mo JP  
Ms. Wong Tsip Yue, Pauline

### Remuneration Committee

Mr. Wong Sui Chi (Chairman)  
Mr. Cheung Ka Ho  
Ms. Wong Tsip Yue, Pauline

### Nomination Committee

Mr. Cheung Ka Ho (Chairman)  
Mr. Chung Kong Mo JP  
Ms. Wong Tsip Yue, Pauline

### Company Secretary

Mr. Chan Fung Man CPA

### Compliance Officer

Mr. Kan Yiu Pong

### Authorised Representatives

Mr. Kan Yiu Pong  
Mr. Chan Fung Man CPA

### Registered Office

Offshore Incorporations (Cayman) Limited  
Floor 4, Willow House,  
Cricket Square  
P.O. Box 2804  
Grand Cayman KY1-1112  
Cayman Islands

## 公司資料

### 董事

#### 執行董事：

張家豪先生 (主席兼行政總裁)  
張家驥先生  
簡耀邦先生

#### 獨立非執行董事：

鍾港武先生 太平紳士  
王婕妤女士  
黃瑞熾先生

### 審核委員會

黃瑞熾先生 (主席)  
鍾港武先生 太平紳士  
王婕妤女士

### 薪酬委員會

黃瑞熾先生 (主席)  
張家豪先生  
王婕妤女士

### 提名委員會

張家豪先生 (主席)  
鍾港武先生 太平紳士  
王婕妤女士

### 公司秘書

陳峰民先生 CPA

### 合規主任

簡耀邦先生

### 授權代表

簡耀邦先生  
陳峰民先生 CPA

### 註冊辦事處

Offshore Incorporations (Cayman) Limited  
Floor 4, Willow House,  
Cricket Square  
P.O. Box 2804  
Grand Cayman KY1-1112  
Cayman Islands

## **Head office and principal place of business in Hong Kong**

Unit F, 28/F, Block 2  
Vigor Industrial Building  
49-53 Ta Chuen Ping Street  
Kwai Chung, New Territories  
Hong Kong

## **香港總部及主要營業地點**

香港  
新界葵涌  
打磚坪街49-53號  
華基工業大廈  
第2期28樓F室

## **Principal share registrar and transfer office in the Cayman Islands**

Appleby Trust (Cayman) Ltd.  
Clifton House, 75 Fort Street  
P.O. Box 1350, Grand Cayman  
KY1-1108  
Cayman Islands

## **開曼群島主要股份過戶登記處**

Appleby Trust (Cayman) Ltd.  
Clifton House, 75 Fort Street  
P.O. Box 1350, Grand Cayman  
KY1-1108  
Cayman Islands

## **Branch share registrar and transfer office in Hong Kong**

Union Registrars Limited  
18/F, Fook Lee Commercial Centre  
Town Place  
33 Lockhart Road  
Wan Chai  
Hong Kong

## **香港股份過戶登記分處**

聯合證券登記有限公司  
香港  
灣仔  
駱克道33號  
中央廣場  
福利商業中心18樓

## **Compliance Adviser**

Quam Capital Limited

## **合規顧問**

華富嘉洛企業融資有限公司

## **Legal Adviser to the Company**

TC & Co.

## **公司法律顧問**

崔曾律師事務所

## **Principal bankers**

Hang Seng Bank  
Bank of China

## **主要往來銀行**

恒生銀行  
中國銀行

## **Auditor**

PricewaterhouseCoopers  
*Certified Public Accountants*

## **核數師**

羅兵咸永道會計師事務所  
執業會計師

## **Stock Code**

8107

## **股份代號**

8107

## **Company's website**

[www.u-banquetgroup.com](http://www.u-banquetgroup.com)

## **公司網站**

[www.u-banquetgroup.com](http://www.u-banquetgroup.com)

## FIRST QUARTERLY RESULTS

The board of Directors (the "Board") of U Banquet Group Holding Limited (the "Company") is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (the "Group") for the three months ended 31 March 2014 together with the comparative unaudited figures for the corresponding period in 2013 as follows:

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the three months ended 31 March 2014

## 第一季度業績

譽宴集團控股有限公司（「本公司」）董事會（「董事會」）欣然宣佈本公司及其附屬公司（「本集團」）截至二零一四年三月三十一日止三個月之未經審核簡明綜合業績，連同二零一三年同期之未經審核比較數字如下：

## 簡明綜合全面收益表

截至二零一四年三月三十一日止三個月

		For the three months ended 31 March 截至三月三十一日 止三個月		
		Note 附註	2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
Revenue	收益	3	102,701	89,780
Other income	其他收入	3	279	181
Cost of revenue	收益成本	4	(24,968)	(21,709)
Employee benefit expenses	員工福利開支		(26,577)	(18,919)
Depreciation	折舊		(3,539)	(4,976)
Operating lease payments	經營租賃付款		(15,091)	(9,254)
Utilities expenses	公共設施開支		(8,538)	(7,007)
Other expenses	其他開支	5	(21,061)	(14,152)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME** (Continued)

For the three months ended 31 March 2014

**簡明綜合全面收益表** (續)

截至二零一四年三月三十一日止三個月

		<b>For the three months ended 31 March 截至三月三十一日 止三個月</b>	
		<b>2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元</b>	<b>2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元</b>
	Note 附註		
<b>Operating profit</b>	經營溢利	<b>3,206</b>	13,944
Finance income	財務收入	<b>189</b>	148
Finance costs	財務成本	<b>(79)</b>	(47)
Finance income — net	財務收入 — 淨額	<b>110</b>	101
<b>Profit before income tax</b>	除所得稅前溢利	<b>3,316</b>	14,045
Income tax expense	所得稅開支	<b>(1,289)</b>	(2,453)
<b>Profit and total comprehensive income for the year</b>	年度溢利及全面收入總額	<b>2,027</b>	11,592
<b>Profit and total comprehensive income attributable to:</b>	下列人士應佔溢利及全面收入總額：		
Owners of the Company	本公司擁有人	<b>988</b>	10,590
Non-controlling interests	非控股權益	<b>1,039</b>	1,002
		<b>2,027</b>	11,592
Basic earnings per share	每股基本盈利	<b>0.3 cents 港仙</b>	3 cents 港仙
Diluted earnings per share	每股攤薄盈利	<b>0.2 cents 港仙</b>	3 cents 港仙
Dividend	股息	—	—

**CONDENSED CONSOLIDATED STATEMENT OF  
CHANGES IN EQUITY (UNAUDITED)**

For the three months ended 31 March 2014

**簡明綜合權益變動表（未  
經審核）**

截至二零一四年三月三十一日止三個月

		Attributable to owners of the Company 本公司擁有人應佔					Non-		Total equity
		Share capital	Share premium	Capital reserve	Share-based payment reserve	Accumulated losses	Total	controlling interests	
		股本	股份溢價	資本儲備	以股份為 基礎的付款 儲備	累計虧損	總計	非控股權益	總權益
		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
<b>Balance as at 1 January 2014</b> <b>(audited)</b>	於二零一四年一月一日 的結餘（經審核）	4,000	39,873	55,652	18,950	(47,778)	70,697	41	70,738
Profit and total comprehensive income for the period	期內溢利及全面收入總額	—	—	—	—	988	988	1,039	2,027
<b>Balance as at 31 March 2014</b> <b>(unaudited)</b>	於二零一四年三月三十一日 的結餘（未經審核）	4,000	39,873	55,652	18,950	(46,790)	71,685	1,080	72,765
<b>Balance as at 1 January 2013</b> <b>(audited)</b>	於二零一三年一月一日 的結餘（經審核）	11	—	50,486	—	(15,270)	35,227	1,362	36,589
Profit and total comprehensive income for the period	期內溢利及全面收入總額	—	—	—	—	10,590	10,590	1,002	11,592
<b>Balance as at 31 March 2013</b> <b>(unaudited)</b>	於二零一三年三月三十一日 的結餘（未經審核）	11	—	50,486	—	(4,680)	45,817	2,364	48,181



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION

### 1 General information

The Company was incorporated in the Cayman Islands on 20 June 2013 as an exempted company with limited liability under the Companies Law (2010 Revision) of the Cayman Islands. The address of the Company's registered office is Flat F, 28/F, Block 2, Vigor Industrial Building, 49-53 Ta Chuen Ping Street, Kwai Chung, New Territories, Hong Kong.

The Company is an investment holding company and its subsidiaries (collectively, the "Group") are principally engaged in the operation of a chain of Chinese restaurants, provision of wedding services and distribution of goods consisting of fresh vegetables, fruits, seafood and frozen meat in Hong Kong.

The Company's shares have been listed on the GEM of The Stock Exchange of Hong Kong Limited since 10 December 2013.

This condensed consolidated financial information has not been audited.

## 第一季度財務資料附註

### 1 一般資料

本公司於二零一三年六月二十日根據開曼群島公司法（二零一零年修訂本）在開曼群島註冊成立為獲豁免有限公司。本公司的註冊辦事處為香港新界葵涌打磚坪街49-53號華基工業大廈第2期28樓F室。

本公司為投資控股公司，連同其附屬公司（統稱「本集團」）主要在香港從事中式酒樓連鎖業務、提供婚禮服務以及分銷貨品，包括新鮮蔬菜、水果、海鮮及凍肉。

本公司股份自二零一三年十二月十日起於香港聯合交易所有限公司創業板上市。

此等簡明綜合財務報表尚未經審核。



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 2 Basis of preparation

The unaudited quarterly financial statements have been prepared in accordance with the Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"). The accounting policies used in the preparation of the unaudited condensed consolidated results are consistent with those used in the audited financial statements and notes thereto for the year ended 31 December 2013.

The HKICPA has issued a number of new and revised Hong Kong Financial Reporting Standards. For those which are effective for accounting periods beginning on 1 January 2014, the adoption has no material impact on the reported results and the financial position of the Group for the current or prior accounting periods; and for those which are not yet effective, the Group is in the process of assessing their impact on the Group's results and financial position.

The first quarterly financial statements have been prepared on the historical cost basis. The first quarterly financial statements are presented in Hong Kong dollars ("HK\$"), which is also the functional currency of the Group.

The first quarterly results are unaudited but have been reviewed by the Company's audit committee.

## 第一季度財務資料附註 (續)

### 2 編製基準

未經審核季度財務報表根據香港會計師公會（「香港會計師公會」）頒佈的香港財務報告準則編製。編製未經審核簡明綜合業績時使用的會計政策與截至二零一三年十二月三十一日止年度經審核財務報表及附註所使用者一致。

香港會計師公會頒佈若干新訂及經修訂香港財務報告準則。採納自二零一四年一月一日開始的會計期間起生效的該等準則，並無對本集團於現時及過往會計期間的已呈報業績及財務狀況有重大影響；就該等尚未生效之準則而言，本集團仍在評估其對本集團業績及財務狀況的影響。

第一季度財務報表按歷史成本法編製。第一季度財務報表以本集團功能貨幣港元（「港元」）呈列。

第一季度業績未經審核，惟已由本公司審核委員會審閱。



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 3 Revenue and other income

Turnover consists of revenue from (i) operation of Chinese restaurants including provision of dining and wedding banquet services, (ii) provision of wedding services, and (iii) distribution of goods, consisting of fresh vegetables, fruits, seafood and frozen meat, during the year are as follows:

## 第一季度財務資料附註 (續)

### 3 收益及其他收入

年內營業額包括來自(i)中式酒樓業務營運(包括提供用膳及婚宴服務);(ii)提供婚禮服務;及(iii)分銷貨品(包括新鮮蔬菜、水果、海鮮及凍肉)的收益,詳情如下:

#### For the three months ended

31 March

截至三月三十一日

止三個月

		2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
<b>Revenue</b>	<b>收益</b>		
Revenue from Chinese restaurants operations	中式酒樓經營業務的收益	100,334	85,907
Revenue from provision of wedding services	提供婚禮服務的收益	1,138	1,792
Revenue from distribution of goods	分銷貨品的收益	1,229	2,081
		<b>102,701</b>	89,780
<b>Other income</b>	<b>其他收入</b>		
Forfeiture of deposits received	沒收已收按金	265	128
Miscellaneous income	雜項收入	14	53
		<b>279</b>	181
Total revenue and other income	收益及其他收入總額	<b>102,980</b>	89,961

## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 4 Cost of revenue

Cost of materials consumed	所耗材料成本
Cost of provision of wedding services	提供婚禮服務成本
Cost of distribution of goods	分銷貨品成本

## 第一季度財務資料附註 (續)

### 4 收益成本

For the three months ended

31 March

截至三月三十一日

止三個月

	2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
	<b>24,043</b>	19,996
	<b>246</b>	1,316
	<b>679</b>	397
	<b>24,968</b>	21,709



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

## 第一季度財務資料附註 (續)

### 5 Other expenses

### 5 其他開支

For the three months ended

31 March

截至三月三十一日

止三個月

		2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
Auditors' remuneration	核數師酬金	48	41
Advertising and promotions	廣告及推廣	2,773	1,889
Cleaning and laundry expenses	清潔及洗衣開支	1,562	1,066
Credit card charges	信用卡費用	1,025	849
Kitchen consumables	廚房耗材	497	888
Repairs and maintenance	維修及維護	1,610	755
Entertainment	娛樂	1,139	800
Consumable stores	消耗品	704	476
Insurance	保險	628	541
Legal and professional fee	法律及專業費用	2,025	236
Printing and stationery	印刷及文具	328	267
Staff messing	員工福利	634	587
Service fee to temporary workers	付予臨時工的服務費	4,783	3,461
Consultancy service fee	顧問服務費	948	—
Wedding banquet expenses	婚宴開支	791	814
Transportation	運輸	628	256
Professional fee in respect of listing of the Company's shares	本公司股份上市的專業費用	—	500
Others	其他	938	726
		<b>21,061</b>	<b>14,152</b>

## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 6 Income tax expense

		<b>For the three months ended</b>	
		<b>31 March</b>	
		截至三月三十一日	
		止三個月	
		<b>2014</b>	2013
		二零一四年	二零一三年
		<b>(Unaudited)</b>	(Unaudited)
		(未經審核)	(未經審核)
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
Current income tax	即期所得稅		
Current income tax on profits for the period	期內溢利的即期所得稅	<b>1,189</b>	2,596
Deferred income tax	遞延所得稅		
Origination and reversal of temporary differences	暫時差額的產生及撥回	<b>100</b>	(143)
Income tax expense	所得稅開支	<b>1,289</b>	2,453

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for the three months ended 31 March 2014 (2013: 16.5%).

香港利得稅按截至二零一四年三月三十一日止三個月估計應課稅溢利的16.5%計提(二零一三年: 16.5%)。

## 第一季度財務資料附註 (續)

### 6 所得稅開支

For the three months ended

31 March

截至三月三十一日

止三個月

2014

2013

二零一四年

二零一三年

(Unaudited)

(Unaudited)

(未經審核)

(未經審核)

HK\$'000

HK\$'000

千港元

千港元

Current income tax	即期所得稅		
Current income tax on profits for the period	期內溢利的即期所得稅	<b>1,189</b>	2,596
Deferred income tax	遞延所得稅		
Origination and reversal of temporary differences	暫時差額的產生及撥回	<b>100</b>	(143)
Income tax expense	所得稅開支	<b>1,289</b>	2,453

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for the three months ended 31 March 2014 (2013: 16.5%).

香港利得稅按截至二零一四年三月三十一日止三個月估計應課稅溢利的16.5%計提(二零一三年: 16.5%)。



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

## 第一季度財務資料附註 (續)

### 7 Earnings per share

#### (a) Basic

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the three months ended 31 March 2014.

### 7 每股盈利

#### (a) 基本

每股基本盈利乃採用本公司擁有人應佔溢利除以於截至二零一四年三月三十一日止三個月已發行普通股的加權平均數計算。

#### For the three months ended

31 March

截至三月三十一日

止三個月

		2014 二零一四年 (Unaudited) (未經審核)	2013 二零一三年 (Unaudited) (未經審核)
Profit attributable to owners of the Company (HK\$'000)	本公司擁有人應佔溢利 (千港元)	988	10,590
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	375,570	325,570
Basic earnings per share (HK\$)	每股基本盈利 (港元)	0.3 cents 港仙	3 cents 港仙

## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 7 Earnings per share (Continued)

#### (a) Basic (Continued)

The calculation of basic earnings per share for the three months ended 31 March 2014 is based on the profit attributable to owners of the Company of HK\$988,000 (2013: HK\$10,590,000) and the weighted average of 375,570,000 ordinary shares in issue (2013: 325,570,000 ordinary shares).

The weighted average number of shares in issue during the three months ended 31 March 2014 represents the 400,000,000 shares issued by the Company after deducting the effect of the 24,430,000 contingent returnable shares under share-based payment.

The weighted average number of shares in issue during the three months ended 31 March 2013 represents the 325,570,000 shares in issue before the listing of shares of the Company as if such shares had been outstanding during the entire period of 2013.

## 第一季度財務資料附註 (續)

### 7 每股盈利 (續)

#### (a) 基本 (續)

截至二零一四年三月三十一日止三個月的每股基本盈利乃基於本公司擁有人應佔溢利988,000港元(二零一三年: 10,590,000港元)及已發行的普通股加權平均數375,570,000股(二零一三年: 325,570,000股普通股)計算。

於截至二零一四年三月三十一日止三個月的已發行股份加權平均數即為本公司400,000,000股已發行股份, 經扣除以股份為基礎的付款項下的24,430,000股或然可退還股份的影響。

於截至二零一三年三月三十一日止三個月的已發行股份的加權平均數即為本公司股份上市前已發行的325,570,000股股份, 猶如該等股份於二零一三年整個期間一直流通在外。



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

## 第一季度財務資料附註 (續)

### 7 Earnings per share (Continued)

#### (b) Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares. The Company has one category of dilutive potential ordinary shares: contingent returnable shares.

### 7 每股盈利 (續)

#### (b) 攤薄

每股攤薄盈利乃根據流通在外的普通股的經調整加權平均數計算，並假設已轉換所有潛在攤薄普通股。本公司擁有一類潛在攤薄普通股：或然可退還股份。

#### For the three months ended

31 March

截至三月三十一日

止三個月

		2014 二零一四年 (Unaudited) (未經審核)	2013 二零一三年 (Unaudited) (未經審核)
Profit attributable to owners of the Company (HK\$'000)	本公司擁有人應佔溢利 (千港元)	988	10,590
Weighted average number of ordinary shares in issue (thousands)	已發行普通股加權平均數 (千股)	375,570	325,570
Adjustment for: — contingent returnable shares	調整： — 或然可退還股份	24,430	24,430
Weighted average number of ordinary shares for diluted earnings per share (thousands)	每股攤薄盈利之普通股加權平均數 (千股)	400,000	350,000
Diluted earnings per share (HK\$)	每股攤薄盈利 (港元)	0.2 cents 港仙	3 cents 港仙



## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 7 Earnings per share (Continued)

#### (b) Diluted (Continued)

The calculation of diluted earnings per share for the three months period 31 March 2014 is based on the profit attributable to owners of the Company of HK\$988,000 (2013: HK\$10,590,000) and the weighted average of 400,000,000 ordinary shares outstanding assuming conversion of contingent returnable shares (2013: 350,000,000 ordinary shares).

The weighted average number of ordinary shares for diluted earnings per share represents the weighted average number of shares in issue during the three months ended 31 March 2014 adjusted by the conversion of 24,430,000 contingent returnable shares.

The weighted average number of shares in issue during the three months ended 31 March 2013 represents the 325,570,000 shares in issue before the listing of shares of the Company as if such shares had been outstanding during the entire period of 2013, and the number of shares were then adjusted.

## 第一季度財務資料附註 (續)

### 7 每股盈利 (續)

#### (b) 攤薄 (續)

截至二零一四年三月三十一日止三個月之每股攤薄盈利乃根據本公司擁有人應佔溢利988,000港元(二零一三年: 10,590,000港元)及流通在外的普通股加權平均數400,000,000股(二零一三年: 350,000,000股普通股)(假設兌換或然可退還股份)計算。

計算每股攤薄盈利之普通股加權平均數即為截至二零一四年三月三十一日止三個月已發行股份之加權平均數，並經兌換24,430,000股或然可退還股份調整。

於截至二零一三年三月三十一日止三個月已發行股份的加權平均數即為本公司股份上市前已發行的325,570,000股股份，猶如該等股份於二零一三年整個期間一直流通在外，及有關股份數目已於當時做出調整。



**NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION** (Continued)**8 Dividend**

The directors do not recommend the payment of dividend for the three months ended 31 March 2014 (2013: Nil).

**9 Operating lease commitments**

The Group leases various restaurant properties and equipment under non-cancellable operating lease agreements. The lease agreements are between two and nine years, and majority of lease arrangements are renewable at the end of the lease period with either pre-set increment rate or market rate to be agreed with landlord.

The operating leases of certain restaurant properties also call for additional rentals, which will be based on a certain percentage of revenue of the operation being undertaken therein pursuant to the terms and conditions as stipulated in the respective rental agreements. As the future revenue of these restaurants could not be accurately determined as at the balance sheet date, the relevant contingent rentals have not been included.

**第一季度財務資料附註 (續)****8 股息**

董事不建議就截至二零一四年三月三十一日止三個月派付股息(二零一三年：零)。

**9 經營租賃承擔**

本集團根據不可撤銷經營租賃協議租賃多項酒樓物業及設備。該等租賃協議為期二至九年，大部份租賃安排可於租期結束後按預定增加比率或與業主協定的市場比率予以重續。

若干酒樓物業的經營租賃亦要求額外租金，有關租金根據各租約訂明的條款及條件按所從事業務收益的一定百分比計算。由於該等酒樓未來的收益無法於結算日準確釐定，故並無載列相關或然租金。

## NOTES TO FIRST QUARTERLY FINANCIAL INFORMATION (Continued)

### 9 Operating lease commitments (Continued)

The future aggregate minimum lease payments under non-cancellable operating leases in respect of properties and equipment are as follows:

		For the three months ended 31 March 截至三月三十一日 止三個月	
		2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
No later than 1 year	不遲於一年	58,411	45,345
Later than 1 year and no later than 5 years	遲於一年但不遲於五年	89,674	107,646
Later than 5 years	遲於五年	4,461	—
		<b>152,546</b>	152,991

The future aggregate lease payments under optional operating leases in respect of properties are as follows:

		For the three months ended 31 March 截至三月三十一日 止三個月	
		2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
Later than 1 year and no later than 5 years	遲於一年但不遲於五年	113,739	74,125
Later than 5 years	遲於五年	53,564	93,925
		<b>167,303</b>	168,050

## 第一季度財務資料附註 (續)

### 9 經營租賃承擔 (續)

根據不可撤銷經營租賃應付物業及設備的未來最低租賃付款總額如下：

		For the three months ended 31 March 截至三月三十一日 止三個月	
		2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
No later than 1 year	不遲於一年	58,411	45,345
Later than 1 year and no later than 5 years	遲於一年但不遲於五年	89,674	107,646
Later than 5 years	遲於五年	4,461	—
		<b>152,546</b>	152,991

根據可選擇經營租賃應付物業的未來租賃付款總額如下：

		For the three months ended 31 March 截至三月三十一日 止三個月	
		2014 二零一四年 (Unaudited) (未經審核) HK\$'000 千港元	2013 二零一三年 (Unaudited) (未經審核) HK\$'000 千港元
Later than 1 year and no later than 5 years	遲於一年但不遲於五年	113,739	74,125
Later than 5 years	遲於五年	53,564	93,925
		<b>167,303</b>	168,050

## MANAGEMENT DISCUSSION AND ANALYSIS

The Board is pleased to announce the Group's first quarterly results for the three months ended 31 March 2014.

## BUSINESS AND OPERATIONAL REVIEW

The Group is principally engaged in the operation of full-services Chinese restaurants including the provision of dining and wedding banquet services, provision of wedding services and distribution of goods consisting of fresh vegetables, fruits, seafood and frozen meat in Hong Kong.

### Restaurants Operation

For the three months ended 31 March 2014, the Group operated a total of nine restaurants, eight of which under "U Banquet (譽宴)" brand and one of which under "Hot Pot Cuisine (涮得棧)" brand.

Compared to the corresponding period, the Group successfully opened three new restaurants, namely, U Banquet (Wong Tai Sin), Hot Pot Cuisine Restaurant and U Banquet (Sino Plaza) and closed one restaurant, namely, U Banquet (Wan Chai) as the lease for the premises has expired in May 2013. The newly opened restaurants of the Group expand our restaurant network and geographical footprint which further solidify our position in the Chinese full-service restaurant industry in Hong Kong.

### Provision of Wedding Services

We operated two shops which provide shooting of wedding photos, rental and sale of wedding gowns and decoration and rental of wedding halls under the trade name of "U Weddings" during the three months ended 31 March 2014. We distinguish ourselves from our competitors by the ability to provide both one-stop, high quality wedding banquet and wedding services as a specialised wedding service provider which is able to meet all the needs of our customers.

## 管理層討論及分析

董事會欣然宣佈本集團截至二零一四年三月三十一日止三個月之第一季度業績。

## 業務及營運回顧

本集團主要從事經營全套服務中式酒樓，包括在香港提供用膳及婚宴服務、提供婚禮服務及分銷貨品包括新鮮蔬菜、水果、海鮮及凍肉。

### 酒樓營運

截至二零一四年三月三十一日止三個月，本集團總共經營九家酒樓，當中八家的品牌為「譽宴」，一家為「涮得棧」品牌。

與去年同期相比，本集團成功開設三間新酒樓，即譽宴（黃大仙）、涮得棧星級火鍋及譽宴（信和廣場），及由於租賃物業於二零一三年五月到期而關閉一間酒樓，即譽宴（灣仔）。本集團新開設的酒樓擴闊我們的酒樓網絡及地理足跡以進一步鞏固我們於香港中式全套服務酒樓行業的地位。

### 提供婚禮服務

截至二零一四年三月三十一日止三個月，我們以商業名稱「U Weddings」營運兩間可提供拍攝婚禮照片、租售婚紗禮服及裝飾，以及租賃婚禮大堂服務的商舖。我們通過提供一站式高品質婚宴及婚禮服務，作為可滿足我們客戶所有需求的專門婚禮服務供應商而從我們的競爭對手中脫穎而出。

## Distribution of Goods

Our distribution of goods business consists of sourcing fresh vegetables, fruits, seafood and frozen meat to mainly local restaurants and other food ingredient suppliers. During the three months ended 31 March 2014, we continued to seek potential customers in respect of distribution of goods business to broaden our revenue stream.

## FINANCIAL REVIEW

### Revenue

During the three months ended 31 March 2014, the Group's revenue amounted to approximately HK\$102,701,000, representing an increase of approximately 14% as compared to the corresponding period in 2013. The increase was primarily due to the contribution from the newly opened restaurants in Wong Tai Sin and Sino Plaza.

Revenue was mainly generated from the operation of restaurants of approximately HK\$100,334,000, representing approximately 98% of total revenue. It increased by approximately 17% or HK\$14,427,000 from approximately HK\$85,907,000 as compared to the corresponding period in 2013. Excluding those restaurants newly opened or closed, revenue from operation of restaurants for the three months ended 31 March 2014 decreased by approximately 6% or HK\$4,411,000. This was mainly due to decrease of the number of wedding banquet services contracts during the period under review as the low season in 2013 started in mid-February while that in 2014 started in late January. As a result, the proportion of revenue from wedding banquet to the revenue from operation of restaurants decreased from approximately 38% to 23% for the three months ended 31 March 2013 and 2014, respectively.

Revenue arising from the distribution of goods decreased by approximately 41% or HK\$852,000 as one of the Group's major customers had ceased its business during the period under review.

## 分銷貨品

我們的分銷貨品業務包括為主要本地酒樓及其他食品配料供應商採購新鮮蔬菜、水果、海鮮及凍肉。截至二零一四年三月三十一日止三個月，我們繼續尋求有關分銷貨品業務的潛在客戶以拓寬我們的收益來源。

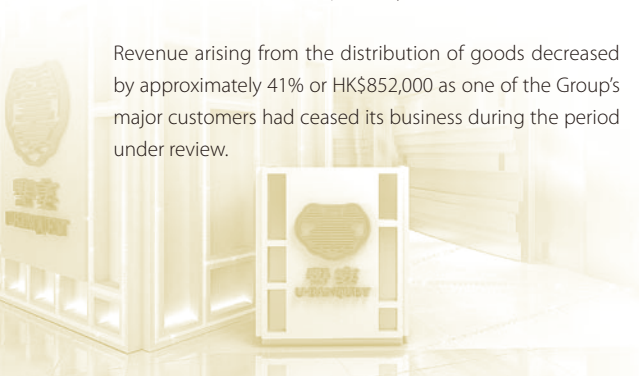
## 財務回顧

### 收益

截至二零一四年三月三十一日止三個月，本集團收益達約102,701,000港元，較二零一三年同期增加約14%，該增加主要由於黃大仙及信和廣場新開業酒樓的收益貢獻。

主要產生於酒樓營運的收益約為100,334,000港元，佔總收益約98%。其較二零一三年同期約85,907,000港元增加約17%或14,427,000港元。截至二零一四年三月三十一日止三個月，除新開業或結業的酒樓，來自酒樓營運的收益下跌約6%或4,411,000港元。主要由於二零一三年之淡季由二月中開始，而於二零一四年則由一月底開始，而致回顧期間內婚宴服務合約數目減少。因此，截至二零一三年及二零一四年三月三十一日止三個月，婚宴收益佔酒樓營運收益之比例由約38%減少至23%。

來自分銷貨品的收益減少約41%或852,000港元，乃由於本集團的一名主要客戶已於回顧期間內終止其業務所致。



## Cost of Revenue

Cost of revenue for the three months ended 31 March 2014 amounted to approximately HK\$24,968,000, representing an increase of approximately 15% compared to the corresponding period in 2013. The rise was in line with the increase of revenue for the three months ended 31 March 2014. The cost of revenue comprised cost of materials consumed, cost of distribution of goods and cost of provision of wedding services. The cost of revenue remained stable representing approximately 24% of the Group's revenue for the three months ended 31 March 2014.

## Employee Benefit Expenses

Employee benefits expenses were approximately HK\$26,577,000 (2013: HK\$18,919,000). The increase was mainly due to the newly opened U Banquet (Wong Tai Sin), Hot Pot Cuisine Restaurant and U Banquet (Sino Plaza), and the wage adjustments to retain experienced staff under the inflationary environment.

## Operating Lease Payments

Operating lease payments for the three months ended 31 March 2014 amounted to approximately HK\$15,091,000, an increase of approximately 63% as compared to the corresponding period in 2013. The increase was mainly due to two new lease agreements signed for new restaurants during the period.

## Other Expenses

Other expenses mainly represent expenses incurred for the Group's operation, consisting of service fee to temporary workers, kitchen consumables, laundry, cleaning, repair and maintenance, advertising and promotion, etc. For the three months ended 31 March 2014, it amounted to approximately HK\$21,061,000, representing an increase of approximately 49% as compared to the corresponding period in 2013. This rise was primarily due to certain administration expenses incurred related to the listing of the Company on the GEM and increase of other expenses

## 收益成本

截至二零一四年三月三十一日止三個月之收益成本約為24,968,000港元，較二零一三年同期增長約15%。收益成本增長與截至二零一四年三月三十一日止三個月之收益增長相符。收益成本包括用料成本、分銷貨品成本及提供婚禮服務的成本。截至二零一四年三月三十一日止三個月，收益成本相對穩定，佔本集團收益之約24%。

## 僱員福利開支

僱員福利開支約為26,577,000港元（二零一三年：18,919,000港元）。增長主要由於譽宴（黃大仙）、涮得棧星級火鍋及譽宴（信和廣場）新開業以及因通貨膨脹而調整工資以保留經驗豐富僱員所致。

## 經營租賃付款

截至二零一四年三月三十一日止三個月，經營租賃付款約為15,091,000港元，較二零一三年同期增長約63%。增加主要由於期內為新開業酒樓簽訂兩份新的租賃協議所致。

## 其他開支

其他開支主要指本集團的營運開支，包括付予臨時工人的服務費、廚具、洗衣、清潔、維修及維護、廣告及推廣費用等。截至二零一四年三月三十一日止三個月，其他開支約為21,061,000港元，較二零一三年同期增長約49%。該增長主要由於截至二零一四年三月三十一日止三個月，就本公司於創業板上市產生的若干行政開支以及就新酒樓（即譽宴（信和廣

for a newly opened restaurant, i.e. U Banquet (Sino Plaza) for the three months ended 31 March 2014 while there were no such expenses for the corresponding period in 2013. In addition, consultancy service fees related to corporate advisory services incurred by the Group for the three months ended 31 March 2014 was amounted to approximately HK\$950,000, while no such expenses was incurred for the corresponding period in 2013.

### Profit Attributable to Owners and Net Profit Margin

Profit attributable to owners of the Group decreased substantial by approximately 91% to approximately HK\$988,000, representing a net profit margin of approximately 1% (2013:11%). The significant drop of profit attributable to owners of the Group and the net profit margin was mainly due to decreased of proportion of revenue from wedding banquet to the revenue from operation of restaurants which normally wedding banquet generate a higher profit margin than dining services and increases in employee benefit expenses, operating lease payments and other expenses for the three months ended 31 March 2014 as compared to the same period in 2013. Hence, the profit attributable to owners of the Group and the net profit margin was decreased.

### Dividend

The Directors do not recommend payment of dividend for the three months ended 31 March 2014.

### Prospects

Despite the keen competition of the restaurant business in Hong Kong, the Group is able to maintain its market position, being one of the top Chinese wedding banquet specialists in the wedding banquet market in Hong Kong. To maintain its competitive edge, the Group will continue position ourselves entirely different from traditional, single service focused Chinese restaurants in Hong Kong.

The successful listing of the shares of the Company on the GEM of the Stock Exchange on 10 December 2013 enhanced the Group's profile and the net proceeds from

場)) 開業產生的其他開支增加, 而二零一三年同期並無該等開支。此外, 截至二零一四年三月三十一日止三個月, 本集團就企業諮詢服務產生之諮詢服務費用達約950,000港元, 而二零一三年同期並無產生該等開支。

### 擁有人應佔溢利及純利率

本集團擁有人應佔溢利大幅減少約91%至約988,000港元, 即純利率約為1%(二零一三年:11%)。本集團擁有人應佔溢利及純利率大幅下跌主要由於婚宴收益佔酒樓營運收益之比例減少, 而婚宴服務一般較用膳服務產生更高利潤率以及截至二零一四年三月三十一日止三個月, 僱員福利開支、經營租賃付款及其他開支較二零一三年同期有所增加。因此, 本集團擁有人應佔溢利及純利率隨之減少。

### 股息

董事不建議就截至二零一四年三月三十一日止三個月派付股息。

### 展望

儘管酒樓業務在香港競爭激烈, 本集團仍能夠維持其作為香港婚宴市場的頂級中式婚宴專家之一的市場地位。為保持其競爭優勢, 本集團繼續將其自身定位為完全不同於香港以傳統單一服務為重點的中式酒樓。

本公司股份成功於二零一三年十二月十日在聯交所創業板上市提升本集團的企業形象, 且上市所得款項淨額加



the listing strengthened the Group's financial position and enabled the Group to implement its business plan set out in the prospectus dated 28 November 2013 under the section headed "Future Plans and Use of Proceeds".

The Group will continue expanding its scope of business, including opening more local restaurants proactively in order to sustain the Group's growth and deliver satisfactory returns to its shareholders. The Board is optimistic that the Group's persistence in food and service qualities will enable the Group to grow in the foreseeable future.

Reference is made to the Group's development plan described in the prospectus of the Company dated 28 November 2013. The Directors originally expected that the lease agreement for a new restaurant to be opened in 2014 will be entered into in the second quarter of 2014. Up to the date of this report, the Company has yet to reach an agreement with the landlord in respect of the rental terms for the premises, such proposal may be postponed. The Company is actively looking for any suitable locations with a view to opening a new restaurant by the end of 2014.

## CORPORATE GOVERNANCE

The Company is committed to ensure a high standard of corporate governance in the interests of the shareholders and devotes considerable effort to maintain high level of business ethics and corporate governance practices. The Company has complied with the Corporate Governance Code (the "CG Code") as set out in Appendix 15 to the GEM Listing Rules throughout the three months ended 31 March 2014. The Company has applied the principles of, and complied with, the applicable code provisions of the CG Code during the three months ended 31 March 2014, except for certain deviations as specified with considered reasons for such deviations as explained below.

Under Code Provision A.2.1 of the CG Code, the roles of the chairman and chief executive officer should be separated and should not be performed by the same individual.

強本集團的財務狀況，使本集團得以實行載列於日期為二零一三年十一月二十八日的招股章程「未來計劃及所得款項用途」一節所載的業務計劃。

本集團將繼續擴展其業務範圍，包括積極開設更多本地酒樓，以保持集團增長及為其股東帶來滿意回報。董事會對於本集團於食品及服務質素方面之堅持將使本集團能夠於可見未來增長持樂觀態度。

茲提述本公司日期為二零一三年十一月二十八日之招股章程所述之本集團發展計劃。董事原預期於二零一四年新開業酒樓之租賃協議將會於二零一四年第二季度訂立。直至本報告日期，本公司尚未就物業之租金條款與業主達成協議，該計劃方案可能會推遲。本公司正積極尋找任何合適地點以於二零一四年底前開設新酒樓。

## 企業管治

為保障我們股東的利益，本公司致力於確保高標準的企業管治，且投入大量精力維持高水平業務道德及企業管治常規。本公司於截至二零一四年三月三十一日止三個月已遵守創業板上市規則附錄15中的企業管治守則（「企業管治守則」）。於截至二零一四年三月三十一日止三個月內，本公司採用企業管治守則中的原則並遵循其中的適用守則條文，惟如下所述因經考慮原因引致的任何若干偏差除外。

根據企業管治守則守則條文第A.2.1條，主席及行政總裁的角色應予區分及不應由同一人兼任。



During the three months ended 31 March 2014 under review, the Company has not separated the roles of chairman and chief executive officer of the Company. Mr. Cheung Ka Ho was the chairman and also the chief executive officer of the Company responsible for overseeing the operations of the Group during such period. Due to the nature and the extent of the Group's operations and Mr. Cheung Ka Ho's in-depth knowledge and experience in the industry and his familiarity with the operations of the Group, the Board believes that vesting the roles of both Chairman and chief executive officer in the same person provides the Group with strong and consistent leadership enabling the Group to operate efficiently. The Board believes that the balance of power and authority is adequately ensured by the operations of the Board which comprises experienced and high-calibre individuals, with 3 of them being Independent Non-Executive Directors. Nevertheless, the Company will continue to look for suitable candidates and will make necessary arrangement pursuant to the requirement under A.2.1 of CG Code as and when necessary.

## MODEL CODE FOR SECURITIES TRANSACTIONS

The Group had adopted Rules 5.48 to Rules 5.67 Rules of the GEM Listing Rules ("Model Code") as its own code of conduct regarding directors' securities transactions on terms no less exacting than the required standard of dealings.

Having made specific enquiry with all the directors and all the directors of the Company had confirmed compliance with the required standard of dealings and the code of conduct for directors' securities transactions during the three months ended 31 March 2014.

## PURCHASE, SALE OR REDEMPTION OF SHARES

Neither the Company, nor any of its subsidiaries purchased, redeemed or sold any of the listed securities of the Company during the three months ended 31 March 2014.

回顧截至二零一四年三月三十一日止三個月，本公司並無區分本公司主席與行政總裁的角色。於有關期間，張家豪先生為本公司主席兼行政總裁，負責監管本集團營運。由於本集團的營運性質及範圍，以及張家豪先生於行業的淵博知識以及其熟諳本集團的業務營運，董事會認為，主席及行政總裁的職務由同一人擔任可為本集團提供強勁及持續領導以使本集團能夠高效營運。董事會認為，董事會的營運可確保權力及授權之間的充分平衡，董事會由資深高素質人士組成，其中三位為獨立非執行董事。此外，本集團將繼續尋求合適候選人，並於必要時根據企業管治守則第A.2.1條的規定作出必要安排。

## 證券交易標準守則

本集團已採納創業板上市規則（「標準守則」）第5.48條至第5.67條，作為其董事進行證券交易之守則，其條款不遜於交易規定之準則。

經向全體董事作出具體查詢後，本公司全體董事確認於截至二零一四年三月三十一日止三個月已遵守交易規定之準則以及董事進行證券交易之守則。

## 購買、出售或購回股份

於截至二零一四年三月三十一日止三個月，本公司及其任何附屬公司概無購買、贖回或出售本公司任何上市證券。

## AUDIT COMMITTEE REVIEW

Pursuant to the requirements of the CG Code and the GEM Listing Rules, the Company has established an audit committee (the "Audit Committee") which comprises three independent non-executive Directors. Mr. Wong Sui Chi is the chairman of the Audit Committee.

The unaudited first quarterly financial results for the three months ended 31 March 2014 have been reviewed by the Audit Committee.

## COMPETING BUSINESS

For the three months ended 31 March 2014, the Directors are not aware of any business or interest of the Directors, the management of the Company and their respective associates (as defined under the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interest which any such person has or may have with the Group.

## SHARE OPTION SCHEME

The share option scheme of the Company ("Scheme") was adopted pursuant to a resolution passed by the Company's shareholders on 19 November 2013 ("Adoption Date") for the primary purpose of providing eligible participants an opportunity to have a personal stake in the Company and to motivate, attract and retain the eligible participants whose contributions are important to the long-term growth and profitability of the Group. Eligible participants of the Scheme include any employees, any executives, non-executive Directors (including independent non-executive Directors), advisors, consultants of the Company or any of its subsidiaries.

The Scheme became effective on 10 December 2013 ("Listing Date") and, unless otherwise cancelled or amended, will remain in force for 10 years commencing on the Listing Date, the principal terms of which were summarized in the paragraph headed "Share Option Scheme" in Appendix IV to the Company's prospectus dated 28 November 2013.

No options have been granted under the Scheme since its adoption.

## 審核委員會審閱

根據企業管治守則及創業板上市規則的規定，本公司已設立審核委員會（「審核委員會」），其由三名獨立非執行董事組成。黃瑞熾先生為審核委員會主席。

截至二零一四年三月三十一日止三個月的未經審核第一季度財務業績已經審核委員會審閱。

## 競爭業務

截至二零一四年三月三十一日止三個月，董事並不知悉有任何業務或董事權益、本公司之管理層及其各自的聯繫人士（定義見創業板上市規則）與本集團的業務形成或可能形成競爭，亦不知悉任何該等人士與本集團具有或可能具有任何其他利益衝突。

## 購股權計劃

本公司的購股權計劃（「計劃」）乃根據二零一三年十一月十九日（「採納日」）本公司股東通過的一項決議案而獲採納，旨在向合資格參與者提供機會可擁有本公司個人股份，並激勵、吸引及留任合資格參與者，其貢獻對本集團長期發展及盈利尤為重要。計劃合資格參與者包括本公司或任何其附屬公司的任何僱員、任何執行及非執行董事（包括獨立非執行董事）、顧問及諮詢人。

計劃已於二零一三年十二月十日（「上市日期」）生效，除非另行撤銷或經修訂，否則將自上市日期開始有效期為期十年，其主要條款概述於本公司日期為二零一三年十一月二十八日之招股章程附錄四「購股權計劃」一段。

自計劃獲採納以來，概無授出購股權。

## COMPLIANCE ADVISER

As updated and notified by the Company's compliance adviser, Quam Capital Limited (and its directors, employees and associates) had no interest in the share capital of the Company as at 31 March 2014 pursuant to Rule 6A.32 of the GEM Listing Rules.

## DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

At 31 March 2014, Mr. Cheung Ka Ho, Mr. Cheung Ka Kei and Ms. Wong Tsip Yue, Pauline, Directors, had the following interests in the shares and underlying shares of the Company and its associated corporations, within the meaning of Part XV of the Securities and Futures Ordinance ("SFO") as recorded in the register required to be kept under section 352 of SFO:

## 合規顧問

經本公司合規顧問更新及告知，於二零一四年三月三十一日，華富嘉洛企業融資有限公司（及其董事、僱員及聯繫人）概無於本公司之股本中擁有創業板上市規則第6A.32條所界定之權益。

## 董事及主要行政人員於股份、相關股份及債權證中的權益及淡倉

於二零一四年三月三十一日，張家豪先生、張家驥先生及王婕妤女士（均為董事）於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）的股份及相關股份中擁有根據證券及期貨條例第352條須記錄於該條例所指登記冊內的權益如下：

Name of Directors	Name of Companies	Capacity	Number of shares and underlying shares	Percentage of shareholding
董事名稱	公司名稱	身份	股份及相關股份數目	股權百分比
Mr. CHEUNG Ka Ho 張家豪先生	the Company 本公司	Interest in a controlled corporation (Note 1) 受控制法團權益(附註1)	275,570,000	68.89%
Mr. CHEUNG Ka Kei 張家驥先生	the Company 本公司	Interest in a controlled corporation (Note 1) 受控制法團權益(附註1)	275,570,000	68.89%
Mr. CHEUNG Ka Ho 張家豪先生	U Banquet (Cheung's) Holdings Company Limited (*U Banquet (Cheung's)*)	Personal interest (held as beneficial owner) (Note 2) (作為實益擁有人持有的) 個人權益(附註2)	585	58.50%
Mr. CHEUNG Ka Kei 張家驥先生	U Banquet (Cheung's)	Personal interest (held as beneficial owner) (Note 2) (作為實益擁有人持有的) 個人權益(附註2)	415	41.50%
Ms. WONG Tsip Yue, Pauline 王婕妤女士	the Company 本公司	Interest of spouse (Note 3) 配偶權益(附註3)	200,000	0.05%

## Notes:

1. Mr. Cheung Ka Ho and Mr. Cheung Ka Kei are the beneficial owner of U Banquet (Cheung's) which directly held 275,570,000 shares of the Company.
2. U Banquet (Cheung's) is a holding company of the Company. Therefore, U Banquet (Cheung's) is an associated corporation of the Company within the meaning of Part XV of the SFO.
3. Ms. WONG Tsip Yue, Pauline, spouse of Mr. SUEN Wa Hing Hornby, was deemed to be interested in the 200,000 shares in which Mr. SUEN Wa Hing Hornby is interested for the purpose of the SFO.
4. All interests stated above represent long positions.

During the three months ended 31 March 2014, there were no debt securities issued by the Group at any time. Save as disclosed herein, as at 31 March 2014, none of the Directors or chief executive of the Company or their associates had any interests and short positions in any shares, underlying shares or debentures of the Company or any associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange of Hong Kong Limited ("Stock Exchange") pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which each of them has taken or deemed to have taken under the provisions of the SFO); or which were required, pursuant to section 352 of the SFO, to be entered into the register referred to therein; or which were required, pursuant to Rules 5.46 to 5.67 of the Rules Governing the Listing of Securities on the Growth Enterprise Market of The Stock Exchange of Hong Kong Limited ("GEM Listing Rules"), to be notified to the Company and the Stock Exchange.

### **SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY**

To the best of Director's knowledge, at 31 March 2014, the following shareholders had interests in the shares or underlying shares of the Company as recorded in the register required to be kept under Section 336 of the SFO:

## 附註：

1. 張家豪先生及張家驥先生為U Banquet(Cheung's)的實益擁有人，而U Banquet (Cheung's)直接持有本公司275,570,000股股份。
2. U Banquet (Cheung's)為本公司的控股公司。因此，U Banquet (Cheung's)為本公司的相聯法團(定義見證券及期貨條例第XV部)。
3. 就證券及期貨條例而言，孫華興先生的配偶王婕妤女士被視為於孫華興先生擁有的200,000股股份中擁有權益。
4. 上述權益皆為好倉。

於截至二零一四年三月三十一日止三個月內，本集團概無於任何時間發行債務證券。除本報告所披露者外，於二零一四年三月三十一日，本公司董事或主要行政人員或彼等之聯繫人士概無在本公司及或任何相聯法團(定義見證券及期貨條例第XV部)之任何股份、相關股份或債權證中，擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及香港聯合交易所有限公司(「聯交所」)之權益及淡倉(包括根據證券及期貨條例之有關條文彼等被計作或視為擁有之權益或淡倉)；或根據證券及期貨條例第352條須記錄於該條例所指登記冊內之權益或淡倉；或根據香港聯合交易所有限公司創業板證券上市規則「創業板上市規則」第5.46至5.67條而須知會本公司及聯交所之權益及淡倉。

### **主要股東及其他人士於本公司股份、相關股份及債權證中的權益以及淡倉**

就董事所知悉，於二零一四年三月三十一日，以下股東於本公司的股份或相關股份中擁有根據證券及期貨條例第336條須記錄於該條例所指登記冊內的權益：

## Long positions in shares of the Company

Name	Capacity	Number of shares	Percentage of shareholding
名稱	身份	股份數目	股權百分比
U Banquet (Cheung's) (Note 1) (附註 1)	Beneficial owner 實益擁有人	275,570,000	68.89%
Century Great Investments Limited (Note 2) (附註 2)	Beneficial owner 實益擁有人	24,430,000	6.1%

Notes:

- Mr. Cheung Ka Ho and Mr. Cheung Ka Kei, both Directors, are the beneficial owner of U Banquet (Cheung's), being the holding company of the Company, and were therefore deemed to have an interest in the shares which U Banquet (Cheung's) were interested. Ms. Lam Hoi Yan, spouse of Mr. Cheung Ka Ho and Ms. Lau Lai Mau, spouse of Mr. Cheung Ka Kei, were deemed to be interested in the 275,570,000 shares in which Mr. Cheung Ka Ho and Mr. Cheung Ka Kei are interested for the purpose of the SFO.
- Mr. Law Sai Hung is the beneficial owner of Century Great Investments Limited, which directly held 24,430,000 shares of the Company, and has therefore deemed to have an interest in the shares which Century Great Investments Limited were interested.

## 於本公司股份中的好倉

Name	Capacity	Number of shares	Percentage of shareholding
名稱	身份	股份數目	股權百分比
U Banquet (Cheung's) (Note 1) (附註 1)	Beneficial owner 實益擁有人	275,570,000	68.89%
Century Great Investments Limited (Note 2) (附註 2)	Beneficial owner 實益擁有人	24,430,000	6.1%

附註：

- 張家豪先生及張家驥先生（均為董事）為U Banquet (Cheung's)的實益擁有人，而U Banquet (Cheung's)為本公司的控股公司，因此張家豪先生及張家驥先生被視為於U Banquet (Cheung's)所持股份中擁有權益。根據證券及期貨條例，張家豪先生的配偶林凱欣女士及張家驥先生的配偶劉麗茂女士被視作擁有張家豪先生及張家驥先生所持275,570,000股股份之權益。
- 羅世鴻先生為Century Great Investments Limited實益擁有人，而Century Great Investments Limited直接持有本公司24,430,000股股份。因此羅世鴻先生被視作擁有Century Great Investments Limited所持股份之權益。

By Order of the Board  
**U Banquet Group Holding Limited**  
**Cheung Ka Ho**  
*Chairman and Executive Director*

承董事會命  
**譽宴集團控股有限公司**  
 主席兼執行董事  
**張家豪**

Hong Kong, 14 May 2014

香港，二零一四年五月十四日

As at the date of this report, the executive Director is Mr. Cheung Ka Ho, Mr. Cheung Ka Kei and Mr. Kan Yiu Pong and the independent non-executive Directors are Mr. Chung Kong Mo JP, Ms. Wong Tsip Yue, Pauline and Mr. Wong Sui Chi.

於本報告日期，執行董事為張家豪先生、張家驥先生及簡耀邦先生，而獨立非執行董事為鍾港武先生、太平紳士、王婕妤女士及黃瑞熾先生。

This report will remain on the GEM website at [www.hkgem.com](http://www.hkgem.com) on the "Latest Company Announcements" page for seven days from the day of its posting and on the website of the Company at [www.u-banquetgroup.com](http://www.u-banquetgroup.com).

本報告將由其刊登日期起計最少七日於創業板網站[www.hkgem.com](http://www.hkgem.com)及「最新上市公司公告」網頁刊載。本報告亦將於本公司網站[www.u-banquetgroup.com](http://www.u-banquetgroup.com)刊載。

**U BANQUET GROUP HOLDING LIMITED**  
**譽宴集團控股有限公司**