

Noble Engineering Group Holdings Limited 怡康泰工程集團控股有限公司

(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 : 8445



2021

Third Quarterly Report

第三季度報告

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

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

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

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*This report, for which the directors (the “**Directors**”) of Noble Engineering Group Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (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」)GEM的特色

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

由於**GEM**上市公司普遍為中小型公司，在**GEM**買賣的證券可能會較於聯交所主板買賣的證券承受較大的市場波動風險，同時無法保證在**GEM**買賣的證券會有高流通量的市場。

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本報告乃遵照聯交所**GEM**證券上市規則(「**GEM上市規則**」)而刊載，旨在提供有關怡康泰工程集團控股有限公司(「**本公司**」，連同其附屬公司稱「**本集團**」)的資料，本公司董事(「**董事**」)對此共同及個別承擔全部責任。董事於作出一切合理查詢後確認，就其所深知及確信，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，亦無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。

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Corporate Information

公司資料

Board of Directors

Executive Directors

Mr. Tse Chun Yuen (*Chairman*)

Mr. Tse Chun Kuen (*Chief executive officer*)

Mr. Tam Wing Yuen

(appointed with effect on 30 June 2021)

Mr. Harilela Mahesh (resigned on 30 June 2021)

Non-executive Directors

Mr. Cheung Kit (appointed with effect on 30 June 2021)

Mr. U Keng Tin (resigned on 30 June 2021)

Independent non-executive Directors

Mr. Wong Yiu Kwong Kenji

Ms. Chung Lai Ling

Mr. Tang Chi Wai

Audit Committee

Mr. Tang Chi Wai (*Chairman*)

Mr. Wong Yiu Kwong Kenji

Ms. Chung Lai Ling

Nomination Committee

Mr. Tse Chun Yuen (*Chairman*)

Mr. Wong Yiu Kwong Kenji

Ms. Chung Lai Ling

Remuneration Committee

Ms. Chung Lai Ling (*Chairman*)

Mr. Tang Chi Wai

Mr. Tse Chun Kuen

董事會

執行董事

謝振源先生(*主席*)

謝振乾先生(*行政總裁*)

譚永元先生(於二零二一年

六月三十日獲委任)

Harilela Mahesh先生(於二零二一年

六月三十日辭任)

非執行董事

張杰先生(於二零二一年

六月三十日獲委任)

余擎天先生(於二零二一年

六月三十日辭任)

獨立非執行董事

黃耀光先生

鍾麗玲女士

鄧智偉先生

審核委員會

鄧智偉先生(*主席*)

黃耀光先生

鍾麗玲女士

提名委員會

謝振源先生(*主席*)

黃耀光先生

鍾麗玲女士

薪酬委員會

鍾麗玲女士(*主席*)

鄧智偉先生

謝振乾先生

Corporate Information

公司資料

Compliance Officer

Mr. Tse Chun Yuen

監察主任

謝振源先生

Company Secretary

Mr. Tsoi Chi Hei

公司秘書

蔡志熙先生

Authorised Representatives

Mr. Tse Chun Yuen

Mr. Tsoi Chi Hei

授權代表

謝振源先生

蔡志熙先生

Auditor

Zhonghui Anda CPA Limited

Unit 701, Citicorp Centre

18 Whitfield Road

Causeway Bay

Hong Kong

核數師

中匯安達會計師事務所有限公司

香港

銅鑼灣

威非路道18號

萬國寶通中心701室

Legal Advisers

As to Hong Kong law

ZM Lawyers

Solicitors, Hong Kong

20/F, Central 88

Nos. 88–98 Des Voeux Road

Central

Hong Kong

法律顧問

有關香港法例

ZM Lawyers

香港律師

香港

中環

德輔道中88–98號

中環88，20樓

Registered Office in the Cayman Islands

Windward 3, Regatta Office Park

PO Box 1350

Grand Cayman KY1-1108

Cayman Islands

開曼群島註冊辦事處

Windward 3, Regatta Office Park

PO Box 1350

Grand Cayman KY1-1108

Cayman Islands

Corporate Information

公司資料

Headquarters and Principal Place of Business in Hong Kong

Room 9, 25/F, CRE Centre
889 Cheung Sha Wan Road
Cheung Sha Wan
Kowloon, Hong Kong

總部及香港主要營業地點

香港九龍
長沙灣
長沙灣道889號
華創中心25樓9室

Principal Share Registrar and Transfer Office in the Cayman Islands

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

開曼群島股份過戶登記總處

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

Hong Kong Branch Share Registrar and Transfer Office

Link Market Services (Hong Kong)
Pty Limited
Suite 1601, 16/F, Central Tower
28 Queen's Road Central
Hong Kong

香港股份過戶登記分處

Link Market Services (Hong Kong)
Pty Limited
香港
皇后大道中28號
中滙大廈16樓1601室

Principal Banker

DBS Bank (Hong Kong) Limited
16th Floor, The Center
99 Queen's Road Central
Central, Hong Kong

主要往來銀行

星展銀行(香港)有限公司
香港中環
皇后大道中99號
中環中心16樓

Company's Website

www.nobleengineering.com.hk

公司網站

www.nobleengineering.com.hk

Stock Code

8445

股份代號

8445

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益及其他全面收益表

For the three months and nine months ended 31 December 2021 截至二零二一年十二月三十一日止三個月及九個月

Unaudited Third Quarterly Results

The unaudited consolidated third quarterly results of the Group for the three months and nine months ended 31 December 2021, together with the unaudited comparative figures for the corresponding periods in 2020, are as follows:

未經審核第三季度業績

本集團截至二零二一年十二月三十一日止三個月及九個月的未經審核綜合第三季度業績，連同二零二零年同期的未經審核比較數字如下：

		Notes 附註	Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
			2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益	4	78,063	84,958	235,781	241,993
Direct costs	直接成本		(84,461)	(76,879)	(241,335)	(233,047)
Gross (loss) profit	毛(損)利		(6,398)	8,079	(5,554)	8,946
Other income	其他收入	4	2	118	5	190
Administrative and other operating expenses	行政及其他經營開支		(2,970)	(2,844)	(8,275)	(8,708)
Finance costs	融資成本	6(a)	(7)	(8)	(12)	(26)
Loss on disposal of subsidiaries	出售附屬公司虧損		-	-	-	(314)
(Loss) Profit before income tax	除所得稅前(虧損)溢利	6	(9,373)	5,345	(13,836)	88
Income tax credit	所得稅抵免	7	73	292	224	1,095
(Loss) Profit and total comprehensive (expense) income for the period attributable to owners of the Company	本公司擁有人應佔期內(虧損)溢利及全面(開支)收益總額		(9,300)	5,637	(13,612)	1,183
(Loss) Earnings per share	每股(虧損)盈利					
Basic and diluted (HK\$)	基本及攤薄(港元)	8	(0.044)	0.009	(0.071)	0.002

Details of dividends of the Company are set out in note 9.

本公司的股息詳情載於附註9。

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the nine months ended 31 December 2021 截至二零二一年十二月三十一日止九個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔				
		Share capital 股本	Share premium 股份溢價 (Note 10) (附註10)	Other reserve 其他儲備 (Note 10) (附註10)	Retained earnings 保留盈利	Total 總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Balance at 1 April 2021 (Audited)	於二零二一年四月一日 的結餘(經審核)	6,980	57,721	10,000	40,194	114,895
Loss and total comprehensive expense for the period	期內虧損及全面開支總額	-	-	-	(13,612)	(13,612)
Rights issue of shares	供股	3,490	10,291	-	-	13,781
Balance at 31 December 2021 (Unaudited)	於二零二一年十二月三十一日 的結餘(未經審核)	10,470	68,012	10,000	26,582	115,064

For the nine months ended 31 December 2020 截至二零二零年十二月三十一日止九個月

		Attributable to equity shareholders of the Company 本公司權益股東應佔				
		Share capital 股本	Share premium 股份溢價 (Note 10) (附註10)	Other reserve 其他儲備 (Note 10) (附註10)	Retained earnings 保留盈利	Total 總計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元
Balance at 1 April 2020 (Audited)	於二零二零年四月一日 的結餘(經審核)	6,000	53,987	10,000	48,709	118,696
Issue of shares	發行股份	980	3,920	-	-	4,900
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	1,183	1,183
Balance at 31 December 2020 (Unaudited)	於二零二零年十二月三十一日 的結餘(未經審核)	6,980	57,907	10,000	49,892	124,779

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

1 General Information and Basis of Presentation

The Company is an investment holding company. The Company and its subsidiaries is principally engaged in provision of wet trades works services.

The Company was incorporated in the Cayman Islands on 12 April 2017 as an exempted company with limited liability under the Companies Law of the Cayman Islands and its shares are listed on the GEM of the Stock Exchange with effect from 29 September 2017.

As at 31 December 2020 and 2021, its parent and ultimate holding company is Land Noble Holdings Limited ("**Land Noble**"), a company incorporated in the British Virgin Islands and owned as to 50% by Mr. Tse Chun Yuen ("**Mr. Eric Tse**") and 50% by Mr. Tse Chun Kuen ("**Mr. CK Tse**").

The addresses of the registered office is Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands and the principal place of business of the Company is Room 9, 25/F., CRE Centre, 889 Cheung Sha Wan Road, Cheung Sha Wan, Kowloon, Hong Kong.

These unaudited condensed consolidated financial statements are presented in thousands of Hong Kong dollars ("**HK\$'000**"), which is the same as the functional currency of the Company.

1 一般資料及呈列基準

本公司為投資控股公司。本公司及其附屬公司主要從事提供泥水工程服務。

本公司於二零一七年四月十二日根據開曼群島公司法在開曼群島註冊成立為一間獲豁免有限公司，其股份自二零一七年九月二十九日起在聯交所GEM上市。

於二零二零年及二零二一年十二月三十一日，其母公司及最終控股公司為高地控股有限公司（「**高地**」），高地為一間於英屬處女群島註冊成立的公司並由謝振源先生（「**謝振源先生**」）擁有50%及由謝振乾先生（「**謝振乾先生**」）擁有50%。

本公司註冊辦事處地址為 Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands，主要營業地點為香港九龍長沙灣長沙灣道889號華創中心25樓9室。

此未經審核簡明綜合財務報表以千港元（「**千港元**」）（與本公司功能貨幣相同）呈列。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

2 Basis of Preparation

The quarterly financial information has been prepared in accordance with accounting policies conform with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") applicable to periods and the applicable disclosure requirements of the GEM Listing Rules. However, it does not contain sufficient information to constitute an interim financial report as defined in HKFRSs.

3 Principal Accounting Policies

The condensed consolidated financial statements have been prepared on the historical cost convention, as modified by the revaluation of investment which are carried at its fair value.

Other than changes in accounting policies resulting from application of new and amendments to HKFRSs, the accounting policies and methods of computation used in the condensed consolidated financial statements for the nine months ended 31 December 2021 are the same as those presented in the Group's annual financial statements for the year ended 31 March 2021.

The HKICPA has issued several amendments to HKFRSs that are first effective for the current accounting period of the Group. None of these developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented in this quarterly financial report.

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

2 編製基準

季度財務資料乃根據符合香港會計師公會(「香港會計師公會」)所頒佈適用於期間的香港財務報告準則(「香港財務報告準則」)的會計政策及GEM上市規則的適用披露規定編製，惟並無載有足夠資料以構成香港財務報告準則界定的中期財務報告。

3 主要會計政策

簡明綜合財務報表乃按歷史成本慣例編製，並經按其公平值計量之投資重估修訂。

除採納新會計政策及應用新訂香港財務報告準則及修訂本所引致會計政策之變動外，截至二零二一年十二月三十一日止九個月的簡明綜合財務報表所用的會計政策及計算方法與本集團截至二零二一年三月三十一日止年度的年度財務報表時所列者相同。

香港會計師公會已頒佈多項香港財務報告準則的修訂，於本集團當前會計期間首次生效。該等修訂並無對於如何編製或於本季度財務報告呈列本集團當前或過往期間的業績及財務狀況造成重大影響。

本集團尚未應用於當前會計期間尚未生效的任何新訂準則或詮釋。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

4 Revenue and Other Income

Revenue, which is also the Group's turnover, represents construction contract receipts in the ordinary course of business. Revenue and other income recognised during the respective periods are as follows:

(a) Disaggregation of revenue from contracts with customers

4 收益及其他收入

收益亦為本集團的營業額，指日常業務過程中建築合約的收入。於各有關期間已確認收益及其他收入如下：

(a) 分拆來自客戶合約的收益

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Geographical markets	地域市場				
Hong Kong	香港	78,063	84,958	235,781	241,993
Major services	主要服務				
Provision of wet trades works services	提供泥水工程服務	78,063	84,958	235,781	241,993
Timing of revenue recognition	收益確認時間				
Over time	隨時間	78,063	84,958	235,781	241,993

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

(b) Transaction price allocated to the remaining performance obligations

The following table includes revenue expected to be recognised in the future related to performance obligations that were unsatisfied (or partially unsatisfied) as at 31 December 2020 and 2021.

(b) 分配至餘下履約責任的交易價

下表包括預期於日後確認與於二零二零年及二零二一年十二月三十一日並未達成(或部分未達成)的履約責任有關的收益。

		As at 31 December 於十二月三十一日	
		2021 二零二一年 HK\$'000 千港元	2020 二零二零年 HK\$'000 千港元
Remaining performance obligations expected to be satisfied during the years ended/ending:	預期於截至下列日期止年度達成的餘下履約責任：		
31 December 2021	二零二一年十二月三十一日	-	179,382
31 December 2022	二零二二年十二月三十一日	162,271	80,974
31 December 2023	二零二三年十二月三十一日	143,738	-
		306,009	260,356

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
Other income	其他收入				
Bank interest income	銀行利息收入	2	4	5	76
Others	其他	-	114	-	114
		2	118	5	190

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

5 Segment Information

Operating Segment

The chief operating decision-maker has been identified as the board of directors of the Company. The board of directors regards the Group's business as a single operating segment and reviews financial information accordingly. Also, the Group only engages its business in Hong Kong. Therefore, no segment information is presented.

6 Loss Before Income Tax

Loss before income tax is arrived at after charging:

5 分部資料

經營分部

已確定本公司的董事會為主要營運決策者。董事會視本集團的業務為一個單一經營分部，並據此審閱財務資料。此外，本集團只於香港經營其業務。因此，並無呈列分部資料。

6 除所得稅前虧損

除所得稅前虧損已扣除以下各項後達致：

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)
(a) Finance costs	(a) 融資成本				
Interest on bank overdrafts	銀行透支利息	5	6	5	22
Lease interests	租賃利息	2	2	7	4
		7	8	12	26
(b) Other items	(b) 其他項目				
Depreciation of plant and equipment	廠房及設備折舊	545	610	1,664	1,769
Depreciation of right-of-use asset	使用權資產折舊	33	33	101	98
Wage subsidies from employment support scheme included in direct costs	計入直接費用的保就業計劃工資補貼	-	8,028	-	8,028
Lease expenses not included in the measurement of lease liabilities (note)	未計入租賃負債計量的租賃付款(附註)	67	67	204	190
Operating lease rental in respect of machinery and equipment	有關機器及設備的經營租賃租金	14	27	44	39

Note: Included in the amount of lease expenses not included in the measurement of lease liabilities, HK\$85,500 (nine months ended 31 December 2020: HK\$85,500) was the rental expense paid to Mr. Eric Tse, Mr. CK Tse and their spouses.

附註：未計入租賃負債計量中包括的租賃費用(截至二零二零年十二月三十一日止九個月：85,500港元)金額中，85,500港元乃支付予謝振源先生、謝振乾先生及彼等之配偶的租賃開支。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

7 Income Tax Credit

7 所得稅抵免

Three months ended 31 December		Nine months ended 31 December	
截至十二月三十一日止三個月		截至十二月三十一日止九個月	
2021	2020	2021	2020
二零二一年	二零二零年	二零二一年	二零二零年
HK\$'000	HK\$'000	HK\$'000	HK\$'000
千港元	千港元	千港元	千港元
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
(未經審核)	(未經審核)	(未經審核)	(未經審核)
Deferred income tax 遞延所得稅			
73	292	224	1,095

No provision for Hong Kong profits tax has been made as the Group did not have estimated assessable profits in Hong Kong for the nine months ended 31 December 2020 and 2021.

截至二零二零年及二零二一年十二月三十一日止九個月，本集團於香港並無估計應課稅溢利，故並無就香港利得稅計提撥備。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

8 (Loss) Earnings Per Share Attributable to Owners of the Company for the Period – Basic and Diluted

8 本公司擁有人應佔期內每股(虧損)溢利—基本及攤薄

		Three months ended 31 December 截至十二月三十一日止三個月		Nine months ended 31 December 截至十二月三十一日止九個月	
		2021 二零二一年 (Unaudited) (未經審核)	2020 二零二零年 (Unaudited) (未經審核)	2021 二零二一年 (Unaudited) (未經審核)	2020 二零二零年 (Unaudited) (未經審核)
(Loss) Profit for the period attributable to owners of the Company (HK\$'000)	本公司擁有人應佔期內虧損(千港元)	(9,300)	5,637	(13,612)	1,183
Weighted average number of ordinary shares ('000)	普通股加權平均數(千股)	209,400	637,692	191,313	612,518
Basic and diluted (loss) earnings per share (HK\$)	每股基本及攤薄(虧損)溢利(港元)	(0.044)	0.009	(0.071)	0.002

The diluted (loss) earnings per share is equal to the basic (loss) earnings per share as there were no dilutive potential ordinary shares in issue during the nine months ended 31 December 2020 and 2021.

由於截至二零二零年及二零二一年十二月三十一日止九個月並無已發行潛在攤薄普通股，故每股攤薄(虧損)溢利與每股基本(虧損)溢利相等。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

9 Dividends

No dividend was paid or proposed for ordinary shareholders of the Company during the nine months ended 31 December 2021 (nine months ended 31 December 2020: nil).

10 Reserves

Share premium

Under the Companies Law of the Cayman Islands, the funds in the share premium of the Company are distributable to the shareholders of the Company provided that immediately following the date on which the dividend is proposed to be distributed, the Company will be in a position to pay off its debts as they fall due in the ordinary course of business.

Other reserve

Other reserve represents the difference between the nominal value of the shares issued by the Company in exchange for the nominal value of the share capital of its subsidiaries arising from the corporate reorganisation.

11 Comparative figures

Certain comparative figures have been reclassified to conform with the current period's presentation.

9 股息

截至二零二一年十二月三十一日止九個月，概無向本公司普通股股東支付或建議宣派股息(截至二零二零年十二月三十一日止九個月：無)。

10 儲備

股份溢價

根據開曼群島公司法，本公司股份溢價之資金可供分派予本公司股東，惟緊隨建議分派股息日期後，本公司須有能力償還其於日常業務過程中到期之債務。

其他儲備

其他儲備指於企業重組時為換取本公司附屬公司股本而由本公司發行股份之面值與該等股本面值之差額。

11 比較數字

若干比較數字已重新分類，以符合本期間之呈列方式。

Management Discussion and Analysis

管理層討論及分析

Business Review

The Group performs wet trades works as a subcontractor in Hong Kong.

The shares of the Company ("**Shares**") were listed on GEM on 29 September 2017 by way of share offer.

For the nine months ended 31 December 2021, the Group recorded a net loss of approximately HK\$13.6 million as compared to a net profit of approximately HK\$1.2 million for the nine months ended 31 December 2020. The Directors are of the view that the net loss was mainly attributable to decrease in gross profit for the nine months ended 31 December 2021.

Outlook

Looking ahead, the ongoing 2019 novel coronavirus (COVID-19) outbreak in Hong Kong will continue to adversely impact the construction industry, in terms of cash flow, operational efficiencies and completion progress on certain projects, in the near future. Regardless of the near-term challenges and uncertainty in the industry, we will remain focused on our long-term goals and sustainable development. The Board will take appropriate measures to improve operating efficiency and a proactive approach in tendering profitable projects in order to lessen any adverse impact on the Group.

The Group implements a prudent approach in project selection; that is to say, the Group selectively places tenders to well-established contractors and well-known business partners to ensure projects on hand remain steady and receivables are sound.

業務回顧

本集團主要於香港從事泥水工程分包業務。

股份於二零一七年九月二十九日以股份發售方式在GEM上市。

截至二零二一年十二月三十一日止九個月，本集團錄得淨虧損約13.6百萬港元，而截至二零二零年十二月三十一日止九個月錄得盈利約1.2百萬港元。董事認為，淨虧損主要可歸因於截至二零二一年十二月三十一日止九個月之毛利減少。

展望

展望未來，新型冠狀病毒(COVID-19)持續於香港爆發於不遠的將來對建築業的現金流、營運效率及若干項目的完成進度繼續造成不利影響。儘管短期內行業面臨諸多挑戰及不確定性，我們仍將不忘我們的長遠目標及可持續發展。董事會將採取適當措施提升經營效率，並積極投取具盈利的項目，以減輕對本集團造成的任何不利影響。

本集團在項目選擇上實施審慎的舉措；換言之，本集團在招標中選擇成熟的承建商及知名的業務合作夥伴，以確保手頭項目穩定及應收款項健康。

Management Discussion and Analysis

管理層討論及分析

The Group continues to improve our operating efficiency and profitability of our business and expand our fleet of machinery and equipment, which enhances the basis of our technical capability to bid for future projects. The Group also proactively seeks opportunities to expand our customer base and market share and undertake more wet trades projects which will enhance value to the shareholders and stakeholders of the Company.

The Group may consider exploring other business opportunities and/or expanding the geographical coverage of the principal business of the Group beyond the Hong Kong market in order to enhance our future development and to strengthen the revenue bases of the Group. We believe that it would be worth exploring so that we will be ready to dive into any opportunities as they arise or come to our attention. We expect that diversification of our business will provide a better return to the shareholders of the Company.

The Board believes the Group's business strategy and industry expertise could generate and contribute greater value to Company shareholders and investors.

Financial Review

Revenue

For the nine months ended 31 December 2021, the Group's revenue amounted to approximately HK\$235.8 million, which decreased by approximately 2.6% as compared to the nine months ended 31 December 2020. The decrease in revenue was primarily attributable to substantial completion of the projects on hand during the year ended 31 March 2021.

本集團繼續提高本集團的營運效率及本集團業務的盈利能力並擴充其機器及設備機組，為競標未來項目提升本集團的技術實力水準。本集團亦會積極物色可擴充本集團的客戶群及市場份額的商機，並承接更多泥水工程項目以提升本集團股東及利益相關者的價值。

本集團不排除考慮探索其他商機及／或擴大本集團主營業務於香港市場以外的地域版圖，從而提升我們的未來發展，鞏固本集團收益基礎。我們會密切留意任何機會的出現以令我們可以及時把握。我們預期業務多元化將為本公司股東帶來更豐厚的回報。

董事會相信本集團的業務策略及行業專長可為其股東及投資者帶來及貢獻更大的價值。

財務回顧

收益

截至二零二一年十二月三十一日止九個月，本集團收益約為235.8百萬港元，較截至二零二零年十二月三十一日止九個月減少約2.6%。收益減少乃主要由於手頭項目大部份已於二零二一年三月三十一日止年度大致完工。

Management Discussion and Analysis

管理層討論及分析

Gross loss/profit and gross loss/profit margin

The gross loss of the Group for the nine months ended 31 December 2021 amounted to approximately HK\$5.6 million, turning profit into loss as compared to a gross profit of approximately HK\$8.9 million for the nine months ended 31 December 2020. The gross loss margin for the nine months ended 31 December 2021 was approximately 2.4%, compared to the gross profit margin for the nine months ended 31 December 2020 of approximately 3.7%. The decrease in gross profit margin was mainly due to (i) competitive project pricing arising from intense market competition; (ii) the decrease in government subsidy received under the “Anti-epidemic Fund” due to the outbreak of the coronavirus disease (COVID-19); and (iii) the increase in direct costs incurred from (a) unexpected additional subcontracting costs incurred to deal with unexpected changes to the on-site arrangements for certain construction projects of the Group; and (b) delays in certain projects (mainly for projects located in Tseung Kwan O and Tai Wai).

Other income

Other income decreased by approximately HK\$185,000 from approximately HK\$190,000 for the nine months ended 31 December 2020 to approximately HK\$5,000 for the nine months ended 31 December 2021. The decrease was mainly due to the decrease in bank interest income for the nine months ended 31 December 2021.

毛損／毛利及毛損率／毛利率

本集團於截至二零二一年十二月三十一日止九個月的毛損約為5.6百萬港元，相較截至二零二零年十二月三十一日止九個月的約8.9百萬港元的毛利，轉盈為虧。截至二零二一年十二月三十一日止九個月的毛損率約為2.4%，而截至二零二零年十二月三十一日止九個月的毛利率約為3.7%。毛利率下降主要由於(i)由於市場競爭激烈，所以項目定價有競爭力；(ii)由於2019冠狀病毒病疫情而通過「防疫抗疫基金」獲得的政府補助減少；及(iii) (a)本集團若干建築項目中處理工地安排的突發變動產生意料之外的額外公包商費用；及(b)若干項目延誤所產生的直接成本增加(主要位於將軍澳及大圍的項目)。

其他收入

其他收入由截至二零二零年十二月三十一日止九個月約190,000港元減少約185,000港元至截至二零二一年十二月三十一日止九個月約5,000港元。該減少乃主要由於截至二零二一年十二月三十一日止九個月銀行利息收入減少。

Management Discussion and Analysis

管理層討論及分析

Administrative and other operating expenses

Administrative and other operating expenses decreased by approximately HK\$0.4 million or 4.6% from approximately HK\$8.7 million for the nine months ended 31 December 2020 to approximately HK\$8.3 million for the nine months ended 31 December 2021. The decrease was mainly due to the decrease in safety consultant expenses.

Finance costs

Finance costs decreased by 53.8% to approximately HK\$12,000 for the nine months ended 31 December 2021 from approximately HK\$26,000 for the nine months ended 31 December 2020, which was mainly due to the decrease in interest on bank overdrafts for the nine months ended 31 December 2021.

Loss for the period

For the nine months ended 31 December 2021, the Group recorded loss attributed to owners of the Company of approximately HK\$13.6 million as compared to the profit for the nine months ended 31 December 2020 of approximately HK\$1.2 million. The net loss was mainly attributable to the decrease in gross profit and gross profit margin for the nine months ended 31 December 2021.

Dividend

The Directors do not recommend the payment of dividend for the nine months ended 31 December 2021 (nine months ended 31 December 2020: nil).

行政及其他經營開支

行政及其他經營開支由截至二零二零年十二月三十一日止九個月約8.7百萬港元減少約0.4百萬港元或4.6%至截至二零二一年十二月三十一日止九個月約8.3百萬港元。該減少主要由於安全顧問費用減少。

融資成本

融資成本由截至二零二零年十二月三十一日止九個月的約26,000港元減少53.8%至截至二零二一年十二月三十一日止九個月約12,000港元，乃主要由於截至二零二一年十二月三十一日止九個月之銀行透支利息減少。

期內虧損

截至二零二一年十二月三十一日止九個月，本集團錄得本公司擁有人應佔虧損約13.6百萬港元，而截至二零二零年十二月三十一日止九個月則為淨溢利約1.2百萬港元。淨虧損主要歸因於截至二零二一年十二月三十一日止九個月之毛利及毛利率減少。

股息

董事並不建議派付截至二零二一年十二月三十一日止九個月之股息(截至二零二零年十二月三十一日止九個月：零)。

Management Discussion and Analysis

管理層討論及分析

The placing of new shares under general mandate in 2020

In November 2020, the Company raised net proceeds of approximately HK\$4.7 million (the **"Placing Proceeds"**) from its placing of 98,000,000 Shares to not less than six places at the placing price of HK\$0.05 each per placing share under general mandate for the general working capital of the Group. The closing price of the Shares on 12 November 2020, being the date of the placing agreement, was HK\$0.056. Up to the date of this report, all of the Placing Proceeds were utilised.

Share consolidation

As disclosed in the Company's circular dated 12 April 2021 and announcement dated 28 April 2021, the authorised and issued Shares of the Company were consolidated on the basis that every five (5) issued and unissued ordinary Shares of HK\$0.01 each in the share capital of the Company into one (1) consolidated Share of HK\$0.05 each.

Issue of shares under Rights Issue

As disclosed in the Company's announcement dated 24 March 2021 and the prospectus dated 12 May 2021, the Company proposed to implement a rights issue on the basis of one (1) rights Share for every two (2) consolidated Shares held on a record date at a subscription price of HK\$0.215 per rights Share.

二零二零年根據一般授權配售新股份

於二零二零年十一月，本公司透過根據一般授權按配售價每股配售股份0.05港元配售98,000,000股股份予不少於六名承配人籌集所得款項淨額約4.7百萬港元（「**配售所得款項**」）用作本集團一般營運資金。於二零二零年十一月十二日（即配售協議日期）之收市價為每股0.056港元。直至本報告日期，所有配售所得款項已獲動用。

合股

誠如本公司日期為二零二一年四月十二日的通函及日期為二零二一年四月二十八日的公佈，本公司的法定及已發行股份按每五(5)股已發行及未發行之每股面值0.01港元之現有股份合併為一(1)股每股面值0.05港元之合併股份。

根據供股發行股份

誠如本公司日期為二零二一年三月二十四日的公佈及日期為二零二一年五月十二日的供股章程，本公司建議按於記錄日期每持有兩(2)股合併股份可獲發一(1)股供股股份之基準進行供股，認購價為每股供股股份0.215港元。

Management Discussion and Analysis

管理層討論及分析

On 11 June 2021, the Company issued 69,800,000 ordinary Shares upon completion of the Rights Issue. Accordingly, the number of Shares of the Company increased from 139,600,000 Shares to 209,400,000 Shares. The gross proceeds from the Rights Issue were approximately HK\$15.0 million. The net proceeds after deducting related expenses of approximately HK\$1.2 million were approximately HK\$13.8 million.

Detailed terms of the Rights Issue and its results were set out in the Company's prospectus dated 12 May 2021 and the result announcement dated 31 May 2021, respectively.

As at 31 December 2021, approximately HK\$8.3 million out of the net proceeds from the Rights Issue had been used. The remaining unutilised net proceeds as at 31 December 2021 were placed as deposits with licensed banks in Hong Kong and are currently intended to be applied in the manner consistent with the proposed allocations as set out in the prospectus dated 12 May 2021. The remaining unutilised net proceeds are expected to be utilised by 30 September 2022.

於二零二一年六月十一日，本公司於供股完成後發行69,800,000股普通股。因此，本公司的股份數目由139,600,000股增加至209,400,000股。供股的所得款項總額為約15.0百萬港元。經扣除相關開支約1.2百萬港元後，所得款項淨額為約13.8百萬港元。

供股之詳情及結果分別載於本公司日期為二零二一年五月十二日之供股章程及二零二一年五月三十一日之公告。

於二零二一年十二月三十一日，供股所得款項淨額約為8.3百萬港元經已使用。於二零二一年十二月三十一日餘下尚未動用的所得款項淨額作為存款存放於香港多間持牌銀行。現時擬以與日期為二零二一年五月十二日的供股章程所載建議分配一致的方式動用。餘下尚未動用的所得款項淨額預計將於二零二二年九月三十日前動用。

Disclosure of Interests and Other Information

權益及其他資料披露

Directors' and Chief Executive's Interests and/or Short Positions in Shares, Underlying Shares and Debentures of the Company or any Associated Corporation

As at 31 December 2021, the interests 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 its associated corporations (within the meaning of Part XV of Securities and Futures Ordinance ("SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or which were required, pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange, were as follows:

Long position in ordinary shares of the Company

Name 姓名	Capacity/Nature of interest 身份／權益性質	Total number of Shares 股份總數	Percentage of shareholding 股權百分比
Mr. Tse Chun Yuen (Note) 謝振源先生(附註)	Interest in a controlled corporation; interest held jointly with another person 受控法團權益；與其他人士共同持有的權益	105,000,000	50.14%
Mr. Tse Chun Kuen (Note) 謝振乾先生(附註)	Interest in a controlled corporation; interest held jointly with another person 受控法團權益；與其他人士共同持有的權益	105,000,000	50.14%
Mr. Tam Wing Yuen 譚永元先生	Beneficial owner 實益擁有人	6,000,000	2.87%

Note: Land Noble is beneficially owned as to 50% by Mr. Tse Chun Yuen and 50% by Mr. Tse Chun Kuen. On 9 May 2017, Mr. Tse Chun Yuen and Mr. Tse Chun Kuen entered into an acting in concert confirmation to acknowledge and confirm, among other things, that they are parties acting in concert within the meaning of the Hong Kong Code on Takeovers and Mergers. By virtue of the SFO, Mr. Tse Chun Yuen and Mr. Tse Chun Kuen are deemed to be interested in the Shares held by Land Noble.

董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉

於二零二一年十二月三十一日，本公司董事及主要行政人員於本公司或其任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7和8分部須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例條文視為或當作擁有的權益及淡倉），或須登記於根據證券及期貨條例第352條存置的登記冊，或根據GEM上市規則第5.46至5.68條須知會本公司及聯交所的權益及淡倉將如下：

於本公司普通股的好倉

附註：高地分別由謝振源先生及謝振乾先生實益擁有50%及50%。於二零一七年五月九日，謝振源先生及謝振乾先生訂立一致行動確認書，以承認及確認（其中包括）彼等為一致行動人士（定義見香港公司收購及合併守則）。根據證券及期貨條例，謝振源先生及謝振乾先生被視為於高地持有之股份中擁有權益。

Disclosure of Interests and Other Information

權益及其他資料披露

Long position in the ordinary shares of associated corporation – Land Noble

於相聯法團普通股的好倉－高地

Name 姓名	Name of associated corporation 相聯法團名稱	Capacity/Nature of interest 身份／權益性質	Number of share(s) held 所持股份數目	Percentage of interest 權益百分比
Mr. Tse Chun Yuen 謝振源先生	Land Noble Holdings Limited 高地控股有限公司	Beneficial owner 實益擁有人	1	50%
Mr. Tse Chun Kuen 謝振乾先生	Land Noble Holdings Limited 高地控股有限公司	Beneficial owner 實益擁有人	1	50%

Save as disclosed above, as at 31 December 2021, none of the Directors and chief executive of the Company had any interests or short positions in any shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which would have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or which were required, pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange.

除上文所披露者外，於二零二一年十二月三十一日，概無董事或本公司主要行政人員於本公司或其相聯法團（定義見證券及期貨條例第XV部）的股份、相關股份或債權證中擁有任何根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉（包括根據證券及期貨條例相關條文視為或當作擁有的權益或淡倉）或根據證券及期貨條例第352條須登記於由本公司存置的登記冊內的權益或淡倉，或根據GEM上市規則第5.46至5.68條須知會本公司及聯交所的權益或淡倉。

Disclosure of Interests and Other Information

權益及其他資料披露

Substantial Shareholders' and Other Persons' Interests and Short Positions in Shares and Underlying Shares of the Company

As at 31 December 2021, the following person/entity (other than the Directors and chief executives of the Company) had or were deemed to have an interest or a short position in the Shares or the underlying Shares of the Company which would be required to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register of the Company required to be kept under Section 336 of the SFO, or who were directly or indirectly, to be interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or any other member of the Group:

主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於二零二一年十二月三十一日，以下人士／實體（董事及本公司最高行政人員除外）於本公司的股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司披露的權益或淡倉，或已登記於本公司根據證券及期貨條例第336條須備存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：

Long position in the ordinary shares of the Company

於本公司普通股的好倉

Name 名稱／姓名	Capacity/Nature of interest 身份／權益性質	Number of share(s) held 所持股份數目	Percentage of interest in our Company 佔本公司權益百分比
Land Noble 高地	Beneficial owner 實益擁有人	105,000,000	50.14%
Ms. Or So Lan (Note 1) 柯素蘭女士(附註1)	Interest of spouse 配偶權益	105,000,000	50.14%
Ms. Yapp Ngai Yang (Note 2) 葉儀影女士(附註2)	Interest of spouse 配偶權益	105,000,000	50.14%
Mr. Tse Man Loong 車文龍先生	Beneficial owner 實益擁有人	14,200,000	6.78%

Disclosure of Interests and Other Information

權益及其他資料披露

Notes:

1. Ms. Or So Lan is the spouse of Mr. Tse Chun Yuen. She is deemed, or taken to be, interested in all Shares in which Mr. Tse Chun Yuen is interested in for the purposes of the SFO.
2. Ms. Yapp Ngai Yang is the spouse of Mr. Tse Chun Kuen. She is deemed, or taken to be, interested in all Shares in which Mr. Tse Chun Kuen is interested in for the purposes of the SFO.

Save as disclosed above, as at 31 December 2021, none of the substantial or significant shareholders or other persons, other than the Directors and chief executives of the Company whose interests are set out in the section "Directors' and Chief Executive's Interests and/or Short Positions in Shares, Underlying Shares and Debentures of the Company or any Associated Corporation" above, had or were deemed to have an interest or a short position in the shares or the underlying shares of the Company which would be required to be disclosed to the Company and the Stock Exchange under the provisions of Division 2 and 3 of Part XV of the SFO, or which were recorded in the register of the Company remained to be kept under Section 336 of the SFO, or who were directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company or any other members of the Group.

附註：

1. 柯素蘭女士為謝振源先生的配偶。因此，就證券及期貨條例而言，柯女士被視為於謝振源先生擁有權益的所有股份中擁有權益。
2. 葉儀影女士為謝振乾先生的配偶。因此，就證券及期貨條例而言，葉女士被視為於謝振乾先生擁有權益的所有股份中擁有權益。

除上文所披露者外，於二零二一年十二月三十一日，主要股東或高持股量股東或其他人士（於上文「董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉」一節所載擁有權益的董事及本公司最高行政人員除外）概無於本公司股份或相關股份中，擁有或被視為擁有根據證券及期貨條例第XV部第2及第3分部條文須向本公司及聯交所披露，或登記於本公司根據證券及期貨條例第336條須備存的登記冊內的權益或淡倉，或直接或間接於附帶權利於所有情況下於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。

Disclosure of Interests and Other Information

權益及其他資料披露

Directors' Securities Transactions

The Company has adopted the required standard of dealing, as set out in Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct for securities transactions by the Directors in respect of the shares of the Company (the “**Required Standard of Dealing**”). Having made specific enquiry of all Directors, all Directors have confirmed that they have complied with the Required Standard of Dealing and there was no event of non-compliance during the nine months ended 31 December 2021.

Competition and Conflict of Interests

None of the Directors or the controlling shareholders of the Company (the “**Controlling Shareholders**”) or their respective close associates (as defined in the GEM Listing Rules) has engaged in any business that competes or may compete, either directly or indirectly, with the businesses of the Group or has or may have any other conflict of interests with the Group during the nine months ended 31 December 2021.

Purchase, Sale or Redemption of Listed Securities of the Company

During the nine months ended 31 December 2021, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

Share Option Scheme

The Company adopted a share option scheme (the “**Share Option Scheme**”) on 14 September 2017. No share option has been granted under the Share Option Scheme since its adoption.

董事進行證券交易

本公司已採納GEM上市規則第5.48條至第5.67條所載交易的規定標準，作為董事就本公司股份進行證券交易的行為守則（「**規定交易標準**」）。經向全體董事作出特定查詢後，全體董事已確認，於截至二零二一年十二月三十一日止九個月，彼等一直遵守規定交易標準，以及概無不合規事件。

競爭及利益衝突

於截至二零二一年十二月三十一日止九個月內，董事或本公司控股股東（「**控股股東**」）或彼等各自的緊密聯繫人（定義見GEM上市規則）概無從事與本集團業務直接或間接構成競爭或可能構成競爭的任何業務或與本集團產生或可能產生任何其他利益衝突。

購買、出售或贖回本公司的上市證券

截至二零二一年十二月三十一日止九個月，本公司或其任何附屬公司概無購買、出售或贖回任何本公司上市證券。

購股權計劃

本公司於二零一七年九月十四日採納一項購股權計劃（「**購股權計劃**」）。自採納日期起概無根據購股權計劃授出任何購股權。

Disclosure of Interests and Other Information

權益及其他資料披露

Corporate Governance Code

The Company acknowledges the need and importance of corporate governance as one of the key elements in creating shareholder value. The Company is also committed to achieving high standard of corporate governance that can protect and promote the interests of all shareholders and to enhance corporate value and accountability of the Company. For corporate governance purpose, the Company has adopted the Corporate Governance Code (the “**CG Code**”) set out in Appendix 15 of the GEM Listing Rules. During the nine months ended 31 December 2021, to the best knowledge of the board of Directors of the Company (the “**Board**”), the Company has complied with the code provisions of the CG Code.

Audit Committee

The Company has established an audit committee with written terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules. The primary duties of the audit committee are to review and supervise the financial control, internal control and risk management systems of the Group, and provide advice and comments on the Group's financial reporting matters to the Board. As at the date of this report, the audit committee comprises of three independent non-executive Directors, namely Mr. Tang Chi Wai, Mr. Wong Yiu Kwong Kenji and Ms. Chung Lai Ling.

The Audit Committee has reviewed the Group's unaudited condensed consolidated results for the nine months ended 31 December 2021, and is of the opinion that the unaudited condensed consolidated financial statements of the Group for the nine months ended 31 December 2021 comply with applicable accounting standards, the GEM Listing Rules and that adequate disclosures have been made.

企業管治常規

本公司確信企業管治是為股東創造價值之必要及重要元素之一，而本公司亦致力達至高水平之企業管治，以保障及提升全體股東利益，提高企業價值與本公司之間責性。就企業管治目的而言，本公司已採納GEM上市規則附錄十五所載的企業管治守則（「**企管守則**」）。於二零二一年十二月三十一日止九個月，就本公司董事會（「**董事會**」）所知，本公司已遵守企業管治守則。

審核委員會

本公司已成立審核委員會，其書面職權範圍符合GEM上市規則第5.28至5.33條。審核委員會的主要職責為檢討及監督本集團的財務監控、內部監控及風險管理制度，並就本集團的財務申報事宜向董事會提供建議及意見。於本報告日期，審核委員會由三名獨立非執行董事（即鄧智偉先生、黃耀光先生及鍾麗玲女士）組成。

審核委員會已審閱本集團截至二零二一年十二月三十一日止九個月的未經審核簡明綜合業績，並認為本集團截至二零二一年十二月三十一日止九個月的未經審核簡明綜合財務報表符合適用的會計準則及GEM上市規則，並已作出充分披露。

Disclosure of Interests and Other Information

權益及其他資料披露

Publication of Third Quarterly Results and Third Quarterly Report

The third quarterly results announcement and the third quarterly report are published on the website of the Stock Exchange at www.hkexnews.hk and the Company's website at www.nobleengineering.com.hk. Should the shareholders of the Company have any difficulties in accessing the corporate communications electronically, please request the printed third quarterly report, at any time by writing to the Company.

By order of the Board

Noble Engineering Group Holdings Limited

Tse Chun Yuen

Chairman and executive Director

Hong Kong, 14 February 2022

As at the date of this report, the executive Directors are Mr. Tse Chun Yuen, Mr. Tse Chun Kuen and Mr. Tam Wing Yuen; the non-executive Director is Mr. Cheung Kit; and the independent non-executive Directors are Mr. Wong Yiu Kwong Kenji, Ms. Chung Lai Ling and Mr. Tang Chi Wai.

刊發第三季度業績及第三季度報告

第三季度業績公告及第三季度報告於聯交所網站(www.hkexnews.hk)及本公司網站(www.nobleengineering.com.hk)刊載。倘本公司股東於收取有關公司通訊電子版本時出現任何困難，可隨時向本公司發出書面通知以要求索取第三季度報告的印刷本。

承董事會命

怡康泰工程集團控股有限公司

主席兼執行董事

謝振源

香港，二零二二年二月十四日

於本報告日期，執行董事為謝振源先生、謝振乾先生及譚永元先生；非執行董事為張杰先生；及獨立非執行董事為黃耀光先生、鍾麗玲女士及鄧智偉先生。

Noble Engineering Group Holdings Limited
怡康泰工程集團控股有限公司