



# 恆泰裕集團控股有限公司

## HANG TAI YUE GROUP HOLDINGS LIMITED

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(於開曼群島註冊成立並於百慕達存續之有限公司)

(Stock Code 股份代號: 8081)

FIRST QUARTERLY REPORT

第一季度報告 **2022**



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

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*This report, for which the directors (the “Directors”, and each a “Director”) of Hang Tai Yue Group Holdings Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM (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.*

*This report will remain on the “Latest Listed Company Information” page of the GEM website at <http://www.hkgem.com> for a minimum period of seven days from the date of its publication and on the Company’s website at <http://www.hangtaiyue.com>.*

## 香港聯合交易所有限公司（「聯交所」）GEM 的特色

GEM之定位，乃為中小型公司提供一個上市之市場，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。有意投資者應了解投資於該等公司之潛在風險，並應經過審慎周詳之考慮後方作出投資決定。

由於在GEM上市的公司普遍為中小型公司，在GEM買賣之證券可能會較於主板買賣之證券承受較大之市場波動風險，同時無法保證在GEM買賣之證券會有高流通量之市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

本報告之資料乃遵照《GEM證券上市規則》（「GEM上市規則」）而刊載，旨在提供有關恆泰裕集團控股有限公司（「本公司」）之資料；本公司之董事（「董事」，及各為一名「董事」）願就本報告之資料共同及個別承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在各重要方面均屬準確完備，並無誤導或欺詐成分，且並無遺漏其他事項，足以令致本報告或其所載任何陳述產生誤導。

本報告將自其刊發日期起計最少七天載於GEM網站<http://www.hkgem.com>「最新上市公司公告」一頁及本公司網站<http://www.hangtaiyue.com>。

## FIRST QUARTERLY RESULTS

The board (the “Board”) of Directors of the Company announces the unaudited condensed consolidated results of the Company and its subsidiaries (collectively the “Group”) for the three months ended 31 March 2022 (the “Results”), together with the unaudited comparative figures for the corresponding period of 2021 as follows:

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the three months ended 31 March 2022

## 第一季度業績

本公司董事會（「董事會」）謹此公佈本公司及其附屬公司（統稱「本集團」）截至二零二二年三月三十一日止三個月之未經審核簡明綜合業績（「本業績」），連同二零二一年同期之未經審核比較數字如下：

### 未經審核簡明綜合損益及其他全面收益表

截至二零二二年三月三十一日止三個月

		Three months ended 31 March 截至三月三十一日止三個月		
		Notes 附註	2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Revenue	收入	2	58,527	378,555
Cost of sales	銷售成本		(43,891)	(347,680)
Other income and gains	其他收入及收益	2	4,337	2,473
Administrative expenses	行政開支		(24,181)	(64,747)
Loss on disposals of financial assets at fair value through profit and loss (“FVTPL”)	出售按公平值透過損益列賬（「按公平值透過損益列賬」）之金融資產之虧損		-	(9,034)
Fair value loss on financial assets at FVTPL	按公平值透過損益列賬之金融資產之公平值虧損		(1,402)	(285)
Share of results of associates	分佔聯營公司業績		12,540	680
Finance costs	融資成本		(2,364)	(6,586)
Profit/(loss) before tax	除稅前溢利／（虧損）		3,566	(46,624)
Income tax expense	所得稅開支	3	-	-
Profit/(loss) for the period	期內溢利／（虧損）		3,566	(46,624)
<b>Other comprehensive income, net of tax</b>	<b>其他全面收益，扣除稅項</b>			
<b>Item that may be reclassified subsequently to profit or loss in subsequent periods:</b>	<b>其後於其後期間可能重新分類至損益之項目：</b>			
Exchange differences arising on translation of: – Financial statements of overseas subsidiaries	換算產生之匯兌差額：– 海外附屬公司之財務報表		3,285	8,261
			3,285	8,261
<b>Item that will not be reclassified to profit or loss:</b>	<b>將不會重新分類至損益之項目：</b>			
Fair value loss on financial assets at fair value through other comprehensive income (“FVTOCI”)	按公平值透過其他全面收益列賬（「按公平值透過其他全面收益列賬」）之金融資產公平值虧損		(22,534)	(6,541)
Other comprehensive income for the period, net of tax	期內其他全面收益，扣除稅項		(19,249)	1,720
<b>Total comprehensive income for the period</b>	<b>期內全面收益總額</b>		<b>(15,683)</b>	<b>(44,904)</b>

Three months ended 31 March  
截至三月三十一日止三個月

	Notes 附註	2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
<b>Profit/(loss) for the period attributable to:</b>	<b>下列人士應佔期內溢利／(虧損)：</b>		
The shareholders of the Company (the "Shareholders")	本公司股東(「股東」)	<b>3,994</b>	(32,914)
Non-controlling interests	非控股權益	<b>(428)</b>	(13,710)
		<b>3,566</b>	(46,624)
<b>Total comprehensive income for the period attributable to:</b>	<b>下列人士應佔期內全面 收益總額：</b>		
The Shareholders	股東	<b>(15,157)</b>	(32,000)
Non-controlling interests	非控股權益	<b>(526)</b>	(12,904)
		<b>(15,683)</b>	(44,904)
<b>Earnings/(loss) per share</b>	<b>每股盈利／(虧損)</b>		
– Basic and diluted (HK cents)	– 基本及攤薄 (港仙)	<b>0.07</b>	(0.62)

## NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS:

### 1. BASIS OF PREPARATION

The Results have been prepared in accordance with Hong Kong Financial Reporting Standards (“**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”). HKFRSs comprise Hong Kong Financial Reporting Standards; Hong Kong Accounting Standards (“**HKAS**”); and Interpretations. The Results also comply with the applicable disclosure provisions of the GEM Listing Rules and with the disclosure requirements of the Hong Kong Companies Ordinance (Chapter 622 of the laws of Hong Kong).

The Results have been prepared under the historical cost convention, except for certain financial instruments which are measured at fair values. The principal accounting policies used in the preparation of the Results are consistent with those applied in the preparation of the audited annual financial statements for the year ended 31 December 2021.

In the current period, the Group has applied the following new and revised HKFRSs issued by the HKICPA which are mandatorily effective for the annual period beginning on or after 1 January 2022 for the preparation of the Group’s condensed consolidated financial statements:

Amendments to HKFRS 3 Business Combination	Reference to the Conceptual Framework
Amendments to HKAS 16 Property, Plant and Equipment	Proceeds before Intended Use
Amendments to HKAS 37 Onerous contracts	Cost of Fulfilling a Contract
Annual Improvements to HKFRSs 2018 – 2020 Cycle	

The Directors do not expect that the amendments listed above will have a material impact on the Group’s condensed consolidated financial statements upon application.

The Group has not early adopted the new and revised HKFRSs that have been issued but are not yet effective.

## 未經審核簡明綜合財務報表附註：

### 1. 編製基準

本業績乃根據香港會計師公會（「香港會計師公會」）頒佈之香港財務報告準則（「香港財務報告準則」）編製。香港財務報告準則包括《香港財務報告準則》、《香港會計準則》（「香港會計準則」）及《詮釋》。本業績亦符合GEM上市規則之適用披露條文及香港公司條例（香港法例第622章）之披露規定。

本業績乃按歷史成本法編製，惟若干按公平值計量之金融工具除外。編製本業績時所採用主要會計政策與編製截至二零二一年十二月三十一日止年度之經審核全年財務報表所應用者一致。

於本期間，本集團已就編製本集團的簡明綜合財務報表應用以下由香港會計師公會頒佈於自二零二二年一月一日或之後開始的年度期間強制生效的新訂及經修訂香港財務報告準則：

香港財務報告準則第3號之修訂	「業務合併—概念框架引用」
香港會計準則第16號之修訂	「物業、廠房及設備—擬定用途前所得款項」
香港會計準則第37號之修訂	「虧損性合約—履行合約的成本」
香港財務報告準則二零一八年至二零二零年週期之年度改進	

董事預期上述修訂本於獲應用後將不會對本集團的簡明綜合財務報表造成重大影響。

本集團並無提早採納已頒佈但尚未生效之新訂及經修訂香港財務報告準則。

## 2. REVENUE, OTHER INCOME AND GAINS

Revenue represents the aggregate of the net invoiced value of goods sold and net amounts received and receivable from third parties for the services rendered by the Group during the period. An analysis of the Group's revenue, other income and gains is as follows:–

## 2. 收入、其他收入及收益

收入指期內本集團已售貨品的發票淨值與就本集團所提供服務已收及應收第三方的款項淨額之總額。本集團之收入、其他收入及收益分析如下：–

		<b>Three months ended 31 March</b> 截至三月三十一日止三個月	
		<b>2022</b> 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Revenue from contracts with customers:	客戶合約收入：		
Provision of IT services and maintenance services	提供資訊科技服務及維護服務	–	352,662
Retail commerce through network media	透過網絡媒體進行零售商務	<b>42,712</b>	8,864
Provision of hospitality and related services	提供酒店及相關服務	<b>6,784</b>	7,438
Sales of food and beverage in hotel business	於酒店業務銷售餐飲	<b>8,007</b>	7,302
		<b>57,503</b>	376,266
Revenue from other sources:	來自其他來源的收入：		
Loan interest income	借貸利息收入	<b>1,024</b>	2,289
		<b>1,024</b>	2,289
		<b>58,527</b>	378,555
Other income and gains:	其他收入及收益：		
Bank interest income	銀行利息收入	–	114
Other income	其他收入	<b>4,337</b>	2,359
		<b>4,337</b>	2,473
<b>Total revenue, other income and gains</b>	<b>收入、其他收入及收益總額</b>	<b>62,864</b>	381,028

### 3. INCOME TAX EXPENSE

### 3. 所得稅開支

Three months ended 31 March  
截至三月三十一日止三個月

		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
Current tax:	即期稅項：		
– Hong Kong Profits Tax	– 香港利得稅	–	–
– People's Republic of China (the "PRC") Enterprise Income Tax	– 中華人民共和國(「中國」) 企業所得稅	–	–
– Australia Company Tax	– 澳洲公司稅項	–	–
– Indonesia Corporate Income Tax	– 印尼企業所得稅	–	–
		–	–
Deferred tax:	遞延稅項：		
Charged for the period	期內扣除	–	–
Income tax expense	所得稅開支	–	–

The Group's entities operated in Hong Kong are subject to the Hong Kong Profits Tax at 16.5% (2021: 16.5%) on the estimated assessable income. No provision for Hong Kong Profits Tax has been made for the current period since the Group's entities operating in Hong Kong had sufficient tax losses brought forward from previous years to offset against profit generated for the period. The Company's subsidiaries and associates operating in the PRC, Australia and Indonesia are subject to the tax rates at 15% or 25% (2021: 15% or 25%) in the PRC, 30% (2021: 30%) in Australia and 20% (2021: 22%) in Indonesia, respectively.

本集團於香港經營之實體須就估計應課稅收入按16.5% (二零二一年：16.5%) 繳納香港利得稅。由於本集團於香港經營之實體有足夠過往年度結轉之稅項虧損以抵銷期內產生之溢利，故本期間並無計提香港利得稅撥備。本公司於中國、澳洲及印尼經營之附屬公司及聯營公司須分別按中國15%或25% (二零二一年：15%或25%)、按澳洲30% (二零二一年：30%) 及按印尼20% (二零二一年：22%) 的稅率繳納。

### 4. INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the three months ended 31 March 2022 (2021: Nil).

### 4. 中期股息

董事會不建議就截至二零二二年三月三十一日止三個月派發中期股息 (二零二一年：無)。

### 5. EARNINGS/(LOSS) PER SHARE

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

### 5. 每股盈利／(虧損)

股東應佔每股基本及攤薄盈利／(虧損) 之計算乃根據下列數據作出：

Three months ended 31 March  
截至三月三十一日止三個月

		2022 二零二二年 HK\$'000 千港元	2021 二零二一年 HK\$'000 千港元
<b>Earnings/(loss):</b>	<b>盈利／(虧損)：</b>		
Earnings/(loss) for the period attributable to the Shareholders	股東應佔期內盈利／(虧損)	<b>3,994</b>	(32,914)

## 5. EARNINGS/(LOSS) PER SHARE (CONT'D)

## 5. 每股盈利／(虧損) (續)

Three months ended 31 March  
截至三月三十一日止三個月

		2022 二零二二年	2021 二零二一年
<b>Number of shares:</b>	<b>股份數目：</b>		
Weighted average number of ordinary shares in issue for the purpose of calculating basic and diluted earnings/(loss) per share (note)	就計算每股基本及攤薄盈利／(虧損)而言之已發行普通股之加權平均數 (附註)	<b>5,336,235,108</b>	5,336,235,108

Note:

No adjustment has been made to the amount of the basic earnings/(loss) per share for the three months ended 31 March 2022 and 2021 in respect of any dilution because there was no potentially dilutive ordinary share in issue during either of these periods.

附註：

並無對截至二零二二年及二零二一年三月三十一日止三個月的每股基本盈利／(虧損)金額作出任何有關攤薄的調整，因為該等期間並無已發行潛在攤薄普通股。

## 6. UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 6. 未經審核簡明綜合權益變動表

Attributable to the Shareholders of the Company  
本公司股東應佔

		Share capital	Share premium	Contributed surplus	Translation reserve	Other reserve	Fair value reserve of financial assets at FVTOCI (non-recycling) (按公平值透過其他全面收益列賬之金融資產之公平值儲備 (不可撥回))	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	實繳盈餘	匯兌儲備	其他儲備	按公平值透過其他全面收益列賬之金融資產之公平值儲備 (不可撥回)	累計虧損	總計	非控股權益	總權益
		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	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
At 1 January 2022 (audited)	於二零二二年一月一日 (經審核)	53,362	510,233	693,308	(5,873)	5,235	(212,556)	(720,983)	322,726	(4,915)	317,811
Profit/(loss) for the period	期內溢利／(虧損)	-	-	-	-	-	-	3,994	3,994	(428)	3,566
Other comprehensive income for the period:	期內其他全面收益：										
Exchange differences related to overseas subsidiaries	與海外附屬公司有關的匯兌差額	-	-	-	3,383	-	-	-	3,383	(98)	3,285
Fair value loss on financial assets at FVTOCI	按公平值透過其他全面收益列賬之金融資產的公平值虧損	-	-	-	-	-	(22,534)	-	(22,534)	-	(22,534)
Total comprehensive income for the period	期內全面收益總額	-	-	-	3,383	-	(22,534)	3,994	(15,157)	(526)	(15,683)
Acquisition of additional ownership interest in a subsidiary	收購附屬公司之額外擁有權益	-	-	-	-	(502)	-	-	(502)	(4,499)	(5,001)
At 31 March 2022 (unaudited)	於二零二二年三月三十一日 (未經審核)	53,362	510,233	693,308	(2,490)	4,733	(235,090)	(716,989)	307,067	(9,940)	297,127



## MANAGEMENT DISCUSSION AND ANALYSIS

### Business and Financial Review

During the three months ended 31 March 2022, the principal activities of the Group were (i) mobile internet business; (ii) provision of hospitality and related services in Australia; (iii) money lending business; and (iv) assets investments business.

The profit of the Group was approximately HK\$3,566,000 (2021: loss of approximately HK\$46,624,000), and such turnaround was mainly attributable to (i) the improvement in the results of the Group's mobile internet business, as a result of the Group's disposal of its entire interest in Concord-Linked Limited, a former subsidiary of the Company ("**CL Borrower**") which had been loss-making up to the completion of the Forced Sale (as defined and explained in the paragraph headed "Mobile internet business" below) in December 2021; (ii) the increase in the Group's share of the profit of one of its associates from approximately HK\$1,289,000 for the three months ended 31 March 2021 to approximately HK\$13,067,000 for the three months ended 31 March 2022; and (iii) the loss on disposals of financial assets at FVTPL of approximately HK\$9,034,000 arising from the Group's disposals of 81,378,000 shares in Town Health International Medical Group Limited, a company whose shares are listed on the Main Board of the Stock Exchange (Stock Code: 3886) ("**Town Health**"), in March 2021, which was absent in the three months ended 31 March 2022.

## 管理層討論及分析

### 業務及財務回顧

截至二零二二年三月三十一日止三個月，本集團之主要業務為：(i)移動互聯網業務；(ii)於澳洲提供酒店及相關服務；(iii)借貸業務；及(iv)資產投資業務。

本集團溢利約為3,566,000港元（二零二一年：虧損約46,624,000港元），轉虧為盈乃主要由於：(i)本集團移動互聯網業務業績有所提升，原因為本集團出售其於協盟有限公司（本公司前附屬公司）（「**協盟借款人**」）之全部股權，該公司直至二零二一年十二月強制出售（已於下文「移動互聯網業務」一段中定義及解釋）完成前一直錄得虧損；(ii)本集團分佔其一聯營公司溢利由截至二零二一年三月三十一日止三個月約1,289,000港元增加至截至二零二二年三月三十一日止三個月約13,067,000港元；及(iii)截至二零二二年三月三十一日止三個月，並無有關本集團於二零二一年三月出售81,378,000股康健國際醫療集團有限公司（「**康健**」，其股份於聯交所主板上市，股份代號：3886）股份產生出售按公平值透過損益列賬之金融資產之虧損約9,034,000港元。

## Mobile internet business

During the period under review, the Group's mobile internet business segment recorded a revenue of approximately HK\$42,712,000 (2021: HK\$361,526,000), representing a decrease of approximately 88%. In December 2021, the CL Borrower failed to repay a loan in relation to which the Company executed a share mortgage in favour of the lender ("**CL Lender**") to mortgage, charge and assign 51% of the total issued share capital of the CL Borrower ("**CL Mortgaged Shares**") to the CL Lender in securing the repayment obligation of the CL Borrower under the related loan agreement ("**CL Share Mortgage**"). As a result, the CL Lender exercised his rights pursuant to the terms of the CL Share Mortgage and executed an instrument of transfer to transfer the CL Mortgaged Shares to the CL Lender on 14 December 2021, which resulted in a forced sale of the CL Mortgaged Shares (the "**Forced Sale**"). Upon the Forced Sale, the CL Mortgaged Shares are no longer beneficially owned by the Company and the CL Borrower and its subsidiaries (the "**CL Borrower Group**") have ceased to be subsidiaries of the Company and the financial results of the CL Borrower Group have ceased to be accounted for in the consolidated financial statements of the Group. Further details of the Forced Sale are set out in the Company's announcements dated 27 September 2021, 3 November 2021 and 13 December 2021. The significant decrease in the revenue generated from this segment of the Group during the period under review was mainly due to the Forced Sale mentioned above.

The Group commenced the operation of the retail commerce through network media business in March 2021 after the completion of its subscription for 10,200 ordinary shares of TNG Indonesia Holdings Limited ("**TNG Holdings**"), representing 51% of the issued share capital of TNG Holdings.

## 移動互聯網業務

於回顧期間，本集團自其移動互聯網業務分部錄得收入約42,712,000港元（二零二一年：361,526,000港元），減幅為約88%。於二零二一年十二月，協盟借款人未能償還一項本公司為擔保協盟借款人於有關貸款協議（「**協盟股份押記**」）項下之還款責任而以貸款人（「**協盟貸款人**」）為受益人簽立以抵押、質押及出讓協盟借款人已發行股本總額之51%（「**協盟押記股份**」）之貸款。因此，協盟貸款人根據協盟股份押記之條款行使其權利並於二零二一年十二月十四日簽立轉讓文據以將協盟押記股份轉讓予協盟貸款人，此舉導致協盟押記股份之強制出售（「**強制出售**」）。於強制出售后，協盟押記股份不再由本公司實益擁有，而協盟借款人及其附屬公司（「**協盟借款人集團**」）已不再為本公司之附屬公司，協盟借款人集團之財務業績已不再計入本集團之綜合財務報表。有關強制出售之進一步詳情載於本公司日期為二零二一年九月二十七日、二零二一年十一月三日及二零二一年十二月十三日之公佈。本集團於回顧期間自該分部產生的收入大幅減少主要由於上文所述強制出售所致。

本集團於完成認購TNG Indonesia Holdings Limited（「**TNG Holdings**」）之10,200股普通股（相當於TNG Holdings已發行股本之51%）後，在二零二一年三月開始透過網絡媒體經營零售商務業務。

TNG Holdings and its subsidiaries (including, PT Walletku Indompot Indonesia (“**TNG Indompot**”)) are principally engaged in (i) Walletku Digital application, which is an electronic wallet for deposit of money as well as offline and online payment to merchants in Indonesia; (ii) sales of products of Indosat Ooredoo Hutchison (formerly known as Indosat Ooredoo), which is the second largest mobile network operator in Indonesia by market share; and (iii) Walletku E-commerce, which is an online shopping platform in Indonesia.

### **Walletku Digital**

Walletku Digital is a mobile application which has the function of an electronic wallet and payment tool that facilitate digital financial transactions. Through the Walletku Digital application, the Group’s customers can make online and offline payments to the merchants who participant in the Walletku Digital application. Walletku Digital also allows purchase of credits and mobile data, payment of bills, transfer of electronic money to other electronic wallet and payment for online shopping (including both third party online shopping platforms and TNG Indompot’s own Walletku E-Commerce platform as detailed below).

### **Indosat Segment**

According to an agreement dated 25 February 2021 (the “**Indosat Agreement**”), TNG Indompot has been appointed as an exclusive cluster management partner of Indosat Ooredoo Hutchison in Denpasar and Gilikangkung in Bali until 30 June 2022 and the Indosat Agreement is renewable subject to meeting certain conditions such as the sales performance of Indosat Ooredoo Hutchison’s products by TNG Indompot. As a cluster management partner, TNG Indompot is required to market products of Indosat Ooredoo Hutchison including starter packs for first time users of Indosat Ooredoo Hutchison, data and vouchers for top-up of SIM card credits and extend the period of Indosat Ooredoo Hutchison SIM cards. TNG Indompot conducts the sales of the products of Indosat Ooredoo Hutchison through co-operation with over 2,000 traditional physical sales points and the Walletku Digital application for online sales.

### **Walletku E-commerce**

Walletku E-commerce is an online shopping platform which could be accessed through Walletku Digital’s mobile application that allows all kind of merchants to sell their products online, including the participating merchants of Walletku Digital. TNG Indompot has partnered with several logistic service providers for the shipping of products purchased via Walletku E-commerce.

TNG Holdings及其附屬公司(包括PT Walletku Indompot Indonesia (“**TNG Indompot**”))的主要業務為:(i) Walletku Digital應用程式,可存放資金以及對印尼商戶作線下及線上支付的電子錢包;(ii)銷售印尼第二大流動網絡營運商(按市場份額計)Indosat Ooredoo Hutchison(前稱Indosat Ooredoo)的產品;及(iii)印尼的網上購物平台Walletku E-commerce。

### **Walletku Digital**

Walletku Digital為一款移動應用程式,具備電子錢包及支付工具功能,可促進數碼金融交易。透過Walletku Digital應用程式,本集團的客戶可向採用Walletku Digital應用程式的商戶作出線上及線下支付。Walletku Digital亦允許購買話費充值卡及流動數據、支付賬單、將電子貨幣轉賬至其他電子錢包及網上購物支付(包括第三方網上購物平台及下文詳述的TNG Indompot自有的Walletku E-commerce平台)。

### **Indosat分部**

根據日期為二零二一年二月二十五日的協議(“**Indosat協議**”),TNG Indompot已獲委任為Indosat Ooredoo Hutchison於巴厘島的Denpasar及Gilikangkung的獨家集群區管理合夥人,有效期至二零二二年六月三十日為止,而Indosat協議可予續期,惟須符合若干條件,如TNG Indompot銷售Indosat Ooredoo Hutchison產品的表現。作為集群管理合夥人,TNG Indompot須推廣Indosat Ooredoo Hutchison的產品,包括Indosat Ooredoo Hutchison的新用戶啟動包、SIM卡數據包及話費充值券,以及延長Indosat Ooredoo Hutchison SIM卡的有效期。TNG Indompot透過與超過2,000個傳統實體銷售點合作銷售Indosat Ooredoo Hutchison產品,並通過Walletku Digital應用程式進行線上銷售。

### **Walletku E-commerce**

Walletku E-commerce是一個線上購物平台,可通過Walletku Digital的流動應用程式訪問,允許各類商家(包括入駐Walletku Digital的商家)在線上銷售其產品。TNG Indompot與多家物流服務供應商合作,為於Walletku E-commerce上購買的產品提供運送服務。

## Hospitality and Related Services in Australia

During the period under review, the Group was engaged in the hospitality business through its venue located in Victoria, Australia, namely the Balgownie Estate Vineyard Resort & Spa Yarra Valley (“**Balgownie**”).

Balgownie, which is located in the Yarra Valley, is a popular winery and tourism destination in Victoria, Australia. Balgownie was the winner of “Resort Style Accommodation of the Year” awarded by Tourism Accommodation Australia (Victoria) four years in a row from 2016 to 2019. In addition, the head chef and executive chef of Balgownie’s newest restaurant was the finalist of Tourism Accommodation Australia (Victoria) for Best Chef in 2021 and the winner of Tourism Accommodation Australia (Victoria) for Best Chef in 2019 respectively, which ensures the high quality of the resort’s food and beverage offerings. Balgownie consists of a piece of freehold land of approximately 29 hectares with a 7-hectare vineyard growing Pinot and Chardonnay wine grapes and offers 70 luxury accommodation rooms, including a restaurant, cellar door, conference and function facilities, health club facilities and day spa, which could generate additional income from the guests.

Balgownie is partnering with Australia’s largest day spa brand, Endota Spa (the “**Spa Partner**”), which has a network of over 100 day spas in Australia, for the brand new day spa in Balgownie. Pursuant to the agreement entered into between the Group and the Spa Partner, the Group will provide the premises and the Spa Partner will contribute the capital required to fit out the spa. The Group will receive rental income from the Spa Partner on a percentage of the revenue generated by the Spa Partner. In addition, the Group will also sell the Spa Partner’s products and services in the spa venues to generate additional income related to the day spa. The day spa is expected to open by the end of the second quarter of 2022 and in the second half of 2022, the Group plans to launch a new “Wellness Retreat” product/service with the Spa Partner and shall be the first to provide the product/service in the Yarra Valley. The new “Wellness Retreat” will introduce wellness packages/experiences that include (i) holistic or alternative healing; (ii) nutrition and nourishment by the provision of curated menus for a healthy diet; (iii) calming activities such as meditation, yoga, pilates, qigong; and (iv) medical/rehabilitation spa experiences subject to the approval and availability of medical/health practitioners. The Group expects to leverage on the brand and client base of the Spa Partner and gain new visitations in the leisure and corporate segment, and attract more customers to Balgownie.

## 於澳洲提供酒店及相關服務

於回顧期間，本集團通過其於澳洲維多利亞的物業從事酒店業務，即博爾基尼酒莊水療度假村（「博爾基尼」）。

博爾基尼位於亞拉河谷，該地區為澳洲維多利亞受人青睞之釀酒廠及旅遊勝地。博爾基尼位於二零一六年至二零一九年連續四年獲澳洲旅遊住宿（維多利亞）協會頒授「年度度假村住宿獎」。此外，博爾基尼新開餐廳的主廚及行政主廚分別為二零二一年澳洲旅遊住宿（維多利亞）協會最佳主廚獎入圍者及二零一九年澳洲旅遊住宿（維多利亞）協會最佳主廚獎得主，確保提供優質餐飲服務。博爾基尼包括一幅面積約為29公頃之永久業權土地，擁有種植比諾及霞多麗葡萄酒葡萄的7公頃葡萄園，並提供70間豪華客房，當中包括餐廳、酒窖、會議及宴會設施、健身會所設施及日間水療設施，可賺取額外收入。

博爾基尼與澳洲最大的日間水療品牌Endota Spa（「水療合作夥伴」）合作，後者在澳洲擁有超過100個日間水療中心的業務網絡，可為博爾基尼提供全新的日間水療服務。根據本集團與水療合作夥伴訂立的協議，本集團將提供場所，而水療合作夥伴將投入裝修水療中心所需的資金。本集團將按水療合作夥伴所產生收益之百分比向水療合作夥伴收取租金收入。此外，本集團亦將於水療中心出售水療合作夥伴的產品及服務，藉以拓寬日間水療相關收入。預期日間水療中心將於二零二二年第二季度末開業，而於二零二二年下半年，本集團計劃與水療合作夥伴推出新的「休閒養生」產品／服務，成為首家在亞拉河谷提供此類產品／服務的度假村。「休閒養生」將推出養生套餐／體驗，包括(i)全面或替代治療；(ii)以健康飲食為主的精選菜品，為賓客提供營養及滋補餐飲；(iii)靜心活動，如冥想、瑜伽、普拉提、氣功；及(iv)醫學／康復水療體驗（須經批准及聘用適當的醫療／保健從業員後，方可提供）。本集團期望可利用水療合作夥伴的品牌及客戶基礎，進一步拓展休閒及企業領域，並為博爾基尼吸引更多顧客。

In June 2020, there was a fire destroyed the restaurant and cellar door of Balgownie. The Group had insurance coverage for rebuilding the restaurant and the cellar door. While the reconstruction was underway, the Group set up a temporary restaurant and cellar door to provide dining and wine tasting facilities to the in-house guests staying at Balgownie. The Group opened the new restaurant to the in-house guests of Balgownie upon completion of the reconstruction in December 2021.

The new restaurant also opened to the public in February 2022, which allows more income to be generated from external customers for the Group.

The Group intends to brand Balgownie as an integrated resort-based travel destination for travelling and event-hosting resort. In February 2022, the new restaurant began to accept bookings from off-site customers in addition to in-house guests staying at Balgownie to enjoy the dining experience. With the new restaurant (together with the existing function centre) reaching a maximum capacity of approximately 270 customers, the Group will provide banquet services such as hosting weddings or events to broaden the Group's income stream. The Group believes that the ambience of the restaurants is important to attract customers to host lavish events and improve their dining experience.

On 8 February 2021, the Group entered into two sale and purchase agreements with certain independent third parties in respect of (i) the business of Cleveland Winery Resort & Events ("**Cleveland**") (the "**Cleveland Business**"); (ii) the assets used in the Cleveland Business (except for the stocks of wine); and (iii) the site at which the Cleveland Business operated (collectively, the "**Cleveland Disposals**"), at an aggregate consideration of AUD4,000,000 (equivalent to approximately HK\$23,803,000). The Cleveland Disposals were completed on 5 May 2021, upon which the assets and the financial results of Cleveland ceased to be accounted for in the consolidated financial statements of the Group. Details of the Cleveland Disposals are set out in the announcement of the Company dated 8 February 2021.

During the period under review, the Group recorded a revenue of approximately HK\$ 14,791,000 (2021: HK\$14,740,000) from its segment of provision of hospitality and related services in Australia. The revenue of Balgownie improved to approximately HK\$14,791,000 (2021: HK\$9,660,000), mainly due to the gradual relaxation of the restrictions imposed by the government of the state of Victoria (the "**Victorian Government**") to combat the Coronavirus Disease 2019 ("**COVID-19**").

於二零二零年六月，博爾基尼發生火災，餐廳及酒窖遭到破壞。本集團先前已投購保險，餐廳及酒窖重建成本將由保險公司承擔。在進行重建的同時，本集團設立了臨時餐廳及酒窖，為入住博爾基尼的賓客提供餐飲及品酒場所。於二零二一年十二月重建完成後，本集團向入住博爾基尼的賓客開放新餐廳。

新餐廳亦已於二零二二年二月開始向公眾開放，這將為本集團帶來更多來自外部客戶的收入。

本集團打算將博爾基尼品牌打造為適合旅遊及舉辦活動的綜合性度假旅遊勝地。於二零二二年二月，除入住博爾基尼的賓客外，新餐廳亦開始接受外部賓客預訂，以享受用餐體驗。隨著新餐廳（連同現有宴會中心）可接待人數達到約270名顧客，本集團亦將提供宴會服務，如舉辦婚禮或活動，以擴闊本集團的收入來源。本集團認為，餐廳的氛圍對吸引顧客舉辦奢華活動及改善用餐體驗至關重要。

於二零二一年二月八日，本集團與若干獨立第三方訂立兩份買賣協議，內容有關(i)克里夫蘭酒莊度假村（「**克里夫蘭**」）之業務（「**克里夫蘭業務**」）；(ii)用於克里夫蘭業務之資產（葡萄酒庫存除外）；及(iii)克里夫蘭業務經營場地（統稱「**克里夫蘭出售事項**」），總代價為4,000,000澳元（相當於約23,803,000港元）。克里夫蘭出售事項已於二零二一年五月五日完成，其後克里夫蘭的資產及財務業績不再計入本集團的綜合財務報表。有關克里夫蘭出售事項的詳情載於本公司日期為二零二一年二月八日的公佈。

於回顧期間，本集團就於澳洲提供酒店及相關服務分部錄得收入約14,791,000港元（二零二一年：14,740,000港元）。博爾基尼的收入提高至約14,791,000港元（二零二一年：9,660,000港元），主要由於維多利亞州政府（「**維州政府**」）為應對新型冠狀病毒（「**新型冠狀病毒**」）逐步放寬所施加的限制。

The Victorian Government has imposed on-and-off lockdown measures from time to time depending on the latest development of the COVID-19 pandemic. On 12 February 2021, the Victorian Government announced a five-day "Circuit Breaker" lockdown with effect from 11:59 p.m. on 12 February 2021 throughout all of Victoria and Balgownie and Cleveland were fully closed from 12 February 2021 and were reopened on 18 February 2021. From 11:59 p.m. on 27 May 2021, a seven-day "Circuit Breaker" lockdown was in place throughout all of Victoria and Balgownie was fully closed from 28 May 2021.

The Victorian Government announced with effect from 11:59 p.m. on 10 June 2021, the outdoor restrictions would be removed, and the travel limit from home would be increased from 10 km to 25 km. Nevertheless, the increased travel limit still prevented many people from travelling long distances and therefore many bookings were cancelled. Balgownie remained closed for an additional week and reopened on 18 June 2021.

A five-day lockdown with effect from 11:59 p.m. on 15 July 2021 was imposed throughout all of Victoria and Balgownie was fully closed from 16 July 2021 and was reopened on 21 July 2021.

The Victorian Government announced with effect from 11:59 p.m. on 27 July 2021, bookings for accommodation would be permitted for single households, intimate partners or single social bubbles.

From 11:59 p.m. on 5 August 2021, a seven-day lockdown was implemented throughout all of Victoria and Balgownie was fully closed from 5 August 2021. The lockdown was extended several times and ended on 22 October 2021. Restrictions still remained in place until the state reached 80% double vaccinated status, which occurred on 29 October 2021. Balgownie was reopened on 31 October 2021 and has remained open ever since.

All the above restrictions in 2021 have resulted in a significant decline in bookings in tourism accommodation across the state of Victoria, and Balgownie was also forced to remain closed for 120 days in 2021, resulting in the underperformance of the Group's business of hospitality and related services in Australia in 2021.

維州政府根據新型冠狀病毒疫情的最新進展情況，不時實施或取消封鎖措施。於二零二一年二月十二日，維州政府宣佈，自二零二一年二月十二日午夜十一時五十九分起維多利亞州實施為期五天的「阻斷式」封鎖，因此博爾基尼以及克里夫蘭均自二零二一年二月十二日起全面關閉，之後於二零二一年二月十八日重新開業。自二零二一年五月二十七日午夜十一時五十九分起，維多利亞州全境實施為期七天的「阻斷式」封鎖，博爾基尼自二零二一年五月二十八日起全面關閉。

維州政府宣佈，自二零二一年六月十日午夜十一時五十九分起取消戶外限制，而離家最多10公里的出行限制增加至25公里。儘管如此，出行限制增加仍令大部分人不能進行長途旅行，因此許多預訂被取消。博爾基尼又關閉多一個星期，直至二零二一年六月十八日重新開業。

自二零二一年七月十五日午夜十一時五十九分起，維多利亞州全境實施為期五天的封鎖，因此博爾基尼自二零二一年七月十六日起全面關閉並於二零二一年七月二十一日重新開業。

維州政府宣佈，自二零二一年七月二十七日午夜十一時五十九分起，准許開放獨個家庭、親密伴侶或「獨居者社交安全圈」的住宿預訂。

自二零二一年八月五日午夜十一時五十九分起，維多利亞州全境實施為期七天的封鎖，博爾基尼自二零二一年八月五日起全面關閉。此後，封鎖多次延長，最後於二零二一年十月二十二日結束。限制措施仍繼續生效，直至二零二一年十月二十九日澳洲人口的疫苗兩針接種率達到80%。博爾基尼於二零二一年十月三十一日重新開業，並自此保持開業。

於二零二一年實施的上述各項限制導致維多利亞州的旅遊住宿預訂大幅減少，而博爾基尼亦於二零二一年關閉120天，導致二零二一年本集團於澳洲的酒店及相關服務業務表現不佳。

The Victorian Health Minister announced the reinstatement of indoor density limits with effect from 11:59 p.m. on 6 January 2022, which include (i) indoor capacity limit of 1 person per 2 square metres, with seated service preferred; and (ii) indoor dancefloors are discouraged, but not prohibited, while there is no change to outdoor gathering settings. While the above measures of the Victorian Government regarding COVID-19 had minimal impact on Balgownie, as there had been an outbreak of the Omicron variant of COVID-19 since December 2021, Balgownie faced a temporary workforce shortage due to staff having to isolate themselves as a result of either being infected by COVID-19 or being in close contact with COVID-19 patients, resulting in a temporary reduction of the operating capacity of Balgownie. Consumer confidence had also been affected, leading to room bookings of Balgownie being cancelled or corporate event bookings being postponed or cancelled by customers in January 2022.

The Premier of Victoria has announced with effect from 6:00 p.m. on 18 February 2022, that the density limits in hospitality and entertainment venues will end and indoor dance floors are set to reopen. The decision to ease these restrictions is attributable to the number of infected people being admitted into hospitals in February 2022 having been reduced by more than half, as compared with that in January 2022.

After the state of Victoria passed the peak of its second Omicron variant of the COVID-19 wave, further easing of restrictions were announced by the Victorian Government with effect from 11:59 p.m. on 22 April 2022, which include (i) close contacts of confirmed COVID-19 cases would no longer have to quarantine if they wear masks indoors, but they would need to avoid sensitive settings and return five negative rapid antigen tests over a seven-day period; (ii) the removal of mandatory masks for students from grades three to six as well as workers in childcare, retail and indoor events with more than 30,000 people; (iii) patrons and workers would no longer have to prove their vaccination status or check-in by scanning a free contact tracing QR code when entering pubs, restaurants, cinemas and sports venues; (iv) no testing for symptom-free international travellers on arrival, although the testing is still recommended; (v) no quarantine for unvaccinated travellers; and (vi) people who are infected by COVID-19 are exempted from testing or quarantining for 12 weeks post-infection, instead of eight weeks.

維多利亞州衛生部部長宣佈，自二零二二年一月六日午夜十一時五十九分起恢復室內人員密度限制，包括(i)室內人員限制為人均2平方米，有座席服務優先；及(ii)不鼓勵但亦不禁止室內舞池，而戶外聚會限制措施不變。儘管維州政府為應對新型冠狀病毒疫情採取的上述措施對博爾基尼的影響甚微，但由於自二零二一年十二月起爆發新型冠狀病毒變種毒株 Omicron 感染病例，部分員工因感染新型冠狀病毒或與新型冠狀病毒病患者有密切接觸而須隔離，博爾基尼出現臨時性人手短缺，營運能力暫時下降。消費者信心亦受到影響，於二零二二年一月，博爾基尼部分客戶取消客房預訂或延後或取消公司活動預訂。

維多利亞州州長宣佈將會取消酒店及娛樂場所的人員密度限制，以及室內舞廳計劃重新開放，於二零二二年二月十八日下午六時正開始生效。放寬限制的決定乃考慮到二零二二年二月住院的感染者人數較二零二二年一月減少一半以上。

於維多利亞州度過其第二次新型冠狀病毒變種毒株 Omicron 感染的波峰後，維州政府宣佈進一步放寬限制，自二零二二年四月二十二日午夜十一時五十九分起生效，其中包括(i)倘新型冠狀病毒確診病例的密切接觸者於室內戴口罩，彼等將不再需要隔離，但將需要避免敏感環境，並於七天內交回五次陰性快速抗原檢測；(ii)為三至六年級的學生以及兒童保育、零售及超過30,000人的室內活動的工作人員取消強制性佩戴口罩；(iii)顧客及工作人員在進入酒吧、餐廳、電影院及體育館時將不再需要證明彼等的疫苗接種狀態或通過掃描無接觸者追蹤二維碼登記入住；(iv)抵達時不對無症狀國際旅客進行檢測（儘管仍建議檢測）；(v)未接種疫苗的旅客無需隔離；及(vi)感染新型冠狀病毒的人士於感染後12周而非八週內免於檢測或隔離。

As at the date of this report, Balgownie is allowed and has remained open to in-house guests and the public. The occupancy rate of Balgownie for the three months ended 31 March 2022 was approximately 77%, which improved from approximately 67% in the corresponding period in 2021. The Directors expect that the situation will continue to improve in the second quarter of 2022 with the recent government's decision on further easing of restrictions in April 2022. Currently, Balgownie has 70 luxury rooms and a new restaurant and there will be a rebranded day spa this year. In order to stay competitive in the market, the Group will regularly review and refine its products and services, the interior design of Balgownie and enhance the hardware and will arrange refurbishment if necessary.

### Money Lending Business

The Group is engaged in the money lending business in Hong Kong through its wholly-owned subsidiary, Mark Profit Finance Limited, which is a holder of a money lender's licence under the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong). During the period under review, the Group recorded interest income of approximately HK\$1,024,000 (2021: HK\$2,289,000) from its money lending business, and interest income of the Group decreased mainly due to the decrease in the loans granted by the Group during the period under review. The Group has been paying close attention to the market conditions and will continue to monitor its resources to strive for the development of its money lending business with prudent credit procedures in accepting customers.

### Assets Investments Business

As at 31 March 2022, the Group's investment portfolio in relation to its assets investments business mainly comprised securities issued by listed companies. During the three months ended 31 March 2022, the Group recorded fair value loss on financial assets at FVTPL of approximately HK\$1,402,000 (2021: HK\$285,000), and fair value loss on financial assets at FVTOCI of approximately HK\$22,534,000 (2021: HK\$6,541,000). The increase in the losses on financial assets at FVTPL and financial assets at FVTOCI was primarily attributable to the decrease in the fair values of the Group's listed equity securities in Hong Kong and the PRC as at 31 March 2022.

On 3 March 2021 and 10 March 2021, the Group disposed of 4,000 shares and 81,374,000 shares in Town Health for an aggregate cash consideration (excluding transaction costs) of approximately HK\$3,000 and HK\$22,886,000, respectively, on the open market of the Stock Exchange via Southbound Trading of Shanghai-Hong Kong Stock Connect (the "**TH Disposals**"), which resulted in an aggregate loss on disposals of financial assets at FVTPL of approximately HK\$9,034,000 during the three months ended 31 March 2021.

於本報告日期，博爾基尼獲允許開業，且保持對入住賓客及公眾開放。截至二零二二年三月三十一日止三個月，博爾基尼的入住率為約77%，較二零二一年同期的約67%有所提升。董事預期，隨著最近政府決定於二零二二年四月進一步放寬限制，二零二二年第二季度情況將會持續改善。目前，博爾基尼擁有70間豪華客房及一間新餐廳，且今年將會開放經重新打造的日間水療中心。為保持市場競爭力，本集團將定期檢討及完善其產品及服務、博爾基尼的室內設計及提升硬件，並於必要時進行翻新裝修。

### 借貸業務

本集團透過全資附屬公司百利財務有限公司在香港從事借貸業務。該公司乃根據放債人條例（香港法例第163章）持有放債人牌照。於回顧期間，本集團自借貸業務錄得利息收入約1,024,000港元（二零二一年：2,289,000港元），本集團利息收入減少乃主要由於本集團於回顧期間發放的貸款減少。本集團一直密切關注市場狀況及持續監控其資源，致力發展借貸業務，同時會對客戶採用審慎的信貸程序。

### 資產投資業務

於二零二二年三月三十一日，本集團資產投資業務之投資組合主要包括上市公司發行的證券。截至二零二二年三月三十一日止三個月，本集團錄得按公平值透過損益列賬之金融資產之公平值虧損約1,402,000港元（二零二一年：285,000港元）及按公平值透過其他全面收益列賬之金融資產之公平值虧損約22,534,000港元（二零二一年：6,541,000港元）。按公平值透過損益列賬之金融資產以及按公平值透過其他全面收益列賬之金融資產之虧損增加乃主要由於二零二二年三月三十一日香港及中國之本集團上市股本證券之公平值減少所致。

於二零二一年三月三日及二零二一年三月十日，本集團透過滬港通下之港股通於聯交所公開市場分別出售4,000股及81,374,000股康健股份，總現金代價（不包括交易成本）分別約為3,000港元及22,886,000港元（「**康健出售事項**」），截至二零二一年三月三十一日止三個月，因出售按公平值透過損益列賬的金融資產產生的虧損總額約為9,034,000港元。



Details of the TH Disposals are set out in the announcement of the Company dated 10 March 2021.

The Group will continue to hold the investments in its portfolio, unless there are changes in its investment strategy or potential opportunities in realising its existing investments in securities arise, taking into account the prospects of the issuers of the securities investments and the Group's objectives to optimise the returns from its investment portfolios and create value for the Shareholders.

## LOAN TO JIXIANG

During the years ended 31 December 2018 and 2019, a subsidiary of the Company (the "**Borrower**") had breached the covenant of a loan (the "**Loan**") in the original principal amount of RMB79,868,600 granted by Essence Securities Co., Limited (the "**Lender**"), which is secured by certain of the listed securities. On 17 January 2020, the Borrower received the summons (the "**Summons**") issued by the Lender, as plaintiff, in Shenzhen Intermediate People's Court (the "**SZ Court**") against the Borrower as defendant. Pursuant to the Summons, the Lender demands the SZ Court to order the Borrower to: (i) repay to the Lender the outstanding principal amount of the Loan in the sum of approximately RMB70,893,000 (equivalent to approximately HK\$79,216,000); (ii) pay to the Lender interest at the rate of 6% per annum accrued on the outstanding principal amount of the Loan in the sum of approximately RMB70,893,000 (equivalent to approximately HK\$79,216,000) from 20 June 2019 to the date of repayment; (iii) pay to the Lender liquidated damages at the daily rate of 0.03%, including liquidated damages on the outstanding interest in the sum of approximately RMB1,042,000 (equivalent to approximately HK\$1,164,000) from 16 September 2019 to the date of repayment and liquidated damages on the principal from 19 June 2018 to the date of repayment; (iv) pay to the Lender its legal costs in making the claims in the sum of RMB76,000 (equivalent to approximately HK\$85,000); (v) use the proceeds from the realisation of certain of the listed securities pledged by the Borrower (the "**Pledged Assets**") through discounting, sale or auction firstly to repay to the Lender the outstanding amount of the Loan, the interest, the liquidated damages and the legal costs; and (vi) bear all the litigation costs such as case acceptance fees and security fee of this case. As per the Summons, the aggregate amount of the claims under (i) to (iv) up to 18 November 2019 amounted to approximately RMB85,186,000 (equivalent to approximately HK\$95,187,000).

有關康健出售事項之詳情載於本公司日期為二零二一年三月十日之公佈。

經計及證券投資發行公司之前景以及本集團優化其投資組合回報及為股東創造價值的目標，除非其投資策略有變或出現變現其現有證券投資的潛在機會，否則本集團將繼續維持其現有投資組合。

## 向迹象貸款

於截至二零一八年及二零一九年十二月三十一日止年度，本公司一間附屬公司（「**借款人**」）違反安信證券股份有限公司（「**貸款人**」）授出的原本金額為人民幣79,868,600元由若干上市證券作抵押的貸款（「**貸款**」）的契諾。於二零二零年一月十七日，借款人已接獲深圳市中級人民法院（「**深圳法院**」）發出的由貸款人（作為原告）針對借款人（作為被告）的傳票（「**傳票**」）。根據傳票，貸款人要求深圳法院向借款人頒令：(i)向貸款人償還未償還貸款本金總額約人民幣70,893,000元（相當於約79,216,000港元）；(ii)向貸款人支付自二零一九年六月二十日起至償還日期之未償還貸款本金總額約人民幣70,893,000元（相當於約79,216,000港元）按年利率6%計算的利息；(iii)向貸款人支付按日利率0.03%計算的違約賠償金，包括自二零一九年九月十六日起至償還日期的總額約人民幣1,042,000元（相當於約1,164,000港元）未償還利息的違約賠償金及自二零一八年六月十九日起至償還日期的本金違約賠償金；(iv)向貸款人支付其於作出申索產生的法律費用人民幣76,000元（相當於約85,000港元）；(v)使用由借款人抵押的若干上市證券（「**抵押資產**」）經折現、變賣或拍賣變現的所得款項，優先向貸款人償還未償還貸款金額、利息、違約賠償金及法律費用；及(vi)承擔本案的受理費及保證金等所有訴訟費用。根據該傳票，(i)至(iv)項下的申索總金額直至二零一九年十一月十八日為約人民幣85,186,000元（相當於約95,187,000港元）。

On or around 20 November 2020, the Borrower received the judgement (the “**Judgement**”) issued by the SZ Court in relation to the Summons, pursuant to which:

- (1) the Borrower shall within ten days after the Judgement becoming effective, repay to the Lender (a) the outstanding principal amount of the Loan in the sum of approximately RMB71 million and interest on the outstanding principal amount of the Loan (consisting of (i) interest in the amount of approximately RMB1 million accrued from 20 June 2019 to 16 September 2019; and (ii) interest at the rate of 6% per annum accrued on the outstanding principal amount of the Loan in the sum of approximately RMB71 million from 16 September 2019 to the date of repayment); (b) liquidated damages at the daily rate of 3/10,000 on the outstanding interest in the sum of approximately RMB1 million payable from 16 September 2019 to the date of repayment; and (c) liquidated damages at the daily rate of 3/10,000 on the outstanding principal amount of the Loan (consisting of (i) liquidated damages in the amount of approximately RMB1 million payable from 19 June 2019 to 19 August 2019; and (ii) liquidated damages on the outstanding principal amount of the Loan in the sum of approximately RMB71 million payable from 19 August 2019 to the date of repayment);
- (2) the Lender shall have the right to the Pledged Assets as a chargee and the priority to be compensated with the proceeds from the realisation of the Pledged Assets through discounting, auction or sale; and
- (3) out of the litigation costs (consisting of case acceptance fees and security fee) in the aggregate amount of approximately RMB473,000, approximately RMB465,000 and approximately RMB8,000 shall be borne by the Borrower and the Lender, respectively.

Save for the above, the orders the Lender demanded the SZ Court to make against the Borrower in the Summons were rejected by the SZ Court.

Further details of the Summons and the Judgment are set out in the Company’s announcements dated 18 January 2020 and 20 November 2020.

As set out on page 15 in this report, the Group completed the TH Disposals on 3 March 2021 and 10 March 2021 to partially repay the loan and the liabilities owed to the Lender under the Loan as required by the Judgment.

於二零二零年十一月二十日或前後，借款人收到深圳法院就傳票發出之判決（「**判決**」），據此：

- (1) 借款人須於判決生效後十日內向貸款人償還(a)未償還貸款本金總額約人民幣71,000,000元及未償還貸款本金額之利息（包括(i)自二零一九年六月二十日至二零一九年九月十六日之累計之利息約人民幣1,000,000元；及(ii)自二零一九年九月十六日起至償還日期期間未償還貸款本金總額約人民幣71,000,000元按年利率6%計算的利息）；(b)自二零一九年九月十六日起至償還日期期間未償還利息總額約人民幣1,000,000元按日利率3/10,000計算的違約賠償金；及(c)按日利率3/10,000計算的未償還貸款本金額違約賠償金（包括(i)自二零一九年六月十九日起至二零一九年八月十九日應付的違約賠償金約人民幣1,000,000元；及(ii)自二零一九年八月十九日起至償還日期期間未償還貸款本金總額約人民幣71,000,000元應付的違約賠償金）；
- (2) 貸款人有權作為質押資產的承押人，並就以折現、拍賣或出售方式變現質押資產的所得款項優先獲得賠償；及
- (3) 訴訟費用總額為約人民幣473,000元（包括案件受理費及保證金），其中約人民幣465,000元由借款人承擔，約人民幣8,000元由貸款人承擔。

除上述者外，貸款人於傳票中要求深圳法院對借款人作出之命令均被法院駁回。

有關傳票及判決的進一步詳情載於本公司日期為二零二零年一月十八日及二零二零年十一月二十日之公佈。

誠如本報告第15頁所載，本集團於二零二一年三月三日及二零二一年三月十日完成康健出售事項，以按判決規定償還部分貸款及貸款項下結欠貸款人之負債。

## DISPOSAL OF ZHIQU

With respect to the claims made by LEO Group Co., Ltd. (“LEO”), against the Group in relation to the adjustments (the “**Consideration Adjustments**”) to the total consideration for LEO’s acquisition of the entire interest of Shanghai Zhiqu Advertisement Co., Ltd.\* (上海智趣廣告有限公司) (“**Zhiqu**”) pursuant to the sale and purchase agreement (as amended and supplemented by a supplemental agreement dated 11 January 2016) entered into between Jixiang, Mr. Xu Jialiang, Mr. Xu Xiaofeng, Zhiqu and LEO on 7 December 2015 (further details of which are set out in the paragraph headed “Disposal of Zhiqu” under the section headed “Management Discussion and Analysis” on pages 34 to 42 of the Company’s annual report for the year ended 31 December 2021), there has been no further material update on such claims during the period under review.

The Group is in the course of seeking legal advice on the above matter. The Company will keep the Shareholders and potential investors informed of any further material developments in connection with the above matter by way of further announcement(s) as and when appropriate.

## PROSPECTS

Looking ahead, the global economy is expected to remain volatile and uncertain amid the Russo-Ukrainian War and the COVID-19 pandemic. It is vital for the Group to maintain its financial health and resilience to overcome any challenges that may arise in the future. In order to improve its financial performance and generate greater value for the shareholders, the Group had completed the Cleveland Disposals in May 2021, which would not only allow the Group to reduce the costs required for it to run its business in the provision of hospitality and related services in Australia, but also enable it to redirect its resources to the development of Balgownie, which is expected to achieve a more rapid recovery due to its competitive advantages, such as its geographical location which is situated in an area popular among tourists.

## 出售智趣

就利歐集團有限公司(「利歐」)就其根據迹象、徐佳亮先生、徐曉峰先生、智趣與利歐於二零一五年十二月七日訂立之買賣協議(經日期為二零一六年一月十一日之補充協議修訂及補充)收購上海智趣廣告有限公司(「智趣」)全部股權(進一步詳情載於本公司截至二零二一年十二月三十一日止年度之年報第34至42頁「管理層討論及分析」一節「出售智趣」一段)之總代價有關調整(「代價調整」)向本集團提出之申索而言，於回顧期間並無有關該等申索之進一步重大進展。

本集團正就上述事項尋求法律意見。本公司將適時透過刊發進一步公佈及時知會股東及潛在投資者有關上述事項之任何進一步重大進展。

## 前景

展望未來，在俄烏戰爭及新型冠狀病毒疫情持續的背景之下，預期全球經濟仍將波動不定。為應對日後可能出現的挑戰，本集團維持其財務穩健及韌性至關重要。為改善其財務表現及為股東創造更大價值，本集團已於二零二一年五月完成出售克里夫蘭出售事項，此舉不僅有助本集團減少於澳洲經營酒店及提供相關服務所需的成本，亦可將其資源重新調配至發展博爾基尼。博爾基尼具有競爭優勢(包括位於遊客熱門地區的地理位置優勢)，更有望快速實現復甦。

\* for identification purpose only

In relation to the mobile internet business, in view of the continuous growth of and increasing adoption of technologies in the retail commerce and e-commerce markets in Indonesia, and the Group's plan to expand the customer base of Walletku (a payment application and an e-commerce platform based in Indonesia), the Group considers that this business segment will have tremendous growth potential and will continue to generate revenue for the Group as (i) Indonesia is the world's fourth largest smartphone market with a population of approximately 270 million people and over 60% of its population is equipped with a smartphone; (ii) currently over 50% of Indonesia's population is unbanked due to geographical and infrastructural barriers and hence there is a significant population requiring some form of digital payment solution; and (iii) the COVID-19 pandemic has seen a surge in digital adoption among consumers and an accelerated growth of digital payments and e-commerce.

Following the completion of the Forced Sale in December 2021, the Group considers that the Forced Sale is instead an opportunity for the Group to cut its share of the loss and cash outflow suffered by the CL Borrower Group, reallocate the Group's resources to focus on other existing businesses of the Group with an aim to develop and enhance other existing businesses of the Group and is in the interest of the Company and the shareholders as a whole. The Group is also exploring the business opportunities in the provision of online and offline healthcare services.

Going forward, the Group will continue to carry on its existing businesses by formulation and implementation of its own business plans and strategies and leveraging its own business model, competitiveness and strengths so as to develop, maintain and enhance its existing businesses, which will be viable and sustainable and will be able to create value and investment return for shareholders of the Company.

## DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES

As at 31 March 2022, none of the Director or chief executive of the Company had, or was deemed to have, 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 Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by the Directors as referred to in Rules 5.48 to 5.67 of the GEM Listing Rules.

就移動互聯網業務而言，鑒於印尼零售商業及電子商務市場的持續增長及相關技術應用日益普及，而本集團計劃擴大Walletku (印尼的支付應用程式及電子商務平台) 的客戶基礎，經考慮以下因素，本集團認為此業務分部具有巨大的增長潛力並將持續為本集團創收：(i) 印尼為全球第四大智能手機市場，擁有約2.7億人口，其中超過60%擁有智能手機；(ii) 由於地理及基礎設施方面的障礙，目前印尼超過50%的人沒有銀行戶口，因此有大量人口需要某種形式的數字支付解決方案；及(iii) 新型冠狀病毒疫情使消費者對數字技術的應用激增，數字支付及電子商務加速增長。

於二零二一年十二月強制出售完成後，本集團認為，強制出售對本集團而言可謂機遇，本集團不用再分擔協盟借款人集團之虧損及現金流出，可重新分配本集團的資源專注於本集團的其他現有業務，從而發展及提升本集團的其他現有業務並符合本公司及股東的整體利益。本集團亦正在探索提供線上及線下醫療保健服務的商機。

日後本集團將繼續通過制定及實施自身的業務計畫與策略，利用自身的業務模式、競爭力和優勢開展其現有業務，進而發展、保持並加強現有業務。通過以上可行且可持續的方式，將可為本公司的股東創造價值及投資回報。

## 董事及行政總裁於證券之權益

於二零二二年三月三十一日，董事及本公司行政總裁概無於本公司或其任何相聯法團 (按香港法例第571章證券及期貨條例 (「證券及期貨條例」) 第XV部之涵義) 之任何股份、相關股份及債券中，擁有或被視為擁有記載於根據證券及期貨條例第352條須存置之登記冊之任何權益或淡倉；或根據GEM上市規則第5.48至5.67條所指的董事進行交易之規定準則另行知會本公司及聯交所之任何權益或淡倉。

## SUBSTANTIAL SHAREHOLDER'S INTERESTS

As at 31 March 2022, the following person (other than the Directors or the chief executive of the Company) had, or was deemed to have, interests or short positions in the shares or underlying shares as recorded in the register required to be kept by the Company under Section 336 of the SFO:

### Substantial Shareholder – long position in the shares of the Company

Name of Shareholder 股東姓名	Capacity 身份	Number of ordinary shares (the "Shares") involved 涉及普通股股份 (「股份」) 數目	Approximate percentage (Note) 概約百分比 (附註)
Ng Ting Kit ("Mr. Ng") 吳廷傑 (「吳先生」)	Beneficial owner 實益擁有人	763,780,000	14.31%
	Interest of a controlled corporation (Note 2) 於受控法團之權益 (附註2)	345,660,000	6.48%
King's Group Capital Limited ("KGCL") 深盛控股有限公司 (「深盛控股」)	Beneficial owner (Note 2) 實益擁有人 (附註2)	345,660,000	6.48%

#### Notes:

- This is based on the total issued Shares as at 31 March 2022, i.e. 5,336,235,108 Shares.
- Based on the notices of disclosure of interests of Mr. Ng and KGCL filed with the Stock Exchange on 6 July 2021, such Shares were held by KGCL, which is a company wholly-owned by Mr. Ng. As such, Mr. Ng is deemed to be interested in the Shares held by KGCL by virtue of the SFO.

Save as disclosed above, as at 31 March 2022, there were no Shareholders or other persons (other than the Directors or the chief executive of the Company) who had, or were deemed to have, interests or short positions in the Shares or underlying Shares, which would fall to be disclosed to the Company and recorded in the register as required to be kept under Section 336 of the SFO.

## 主要股東之權益

於二零二二年三月三十一日，下列人士（董事及本公司最高行政人員除外）於股份或相關股份中擁有或被視作擁有載於本公司根據證券及期貨條例第336條規定須存置之登記冊之權益或淡倉：

### 主要股東—於本公司股份之好倉

Name of Shareholder 股東姓名	Capacity 身份	Number of ordinary shares (the "Shares") involved 涉及普通股股份 (「股份」) 數目	Approximate percentage (Note) 概約百分比 (附註)
Ng Ting Kit ("Mr. Ng") 吳廷傑 (「吳先生」)	Beneficial owner 實益擁有人	763,780,000	14.31%
	Interest of a controlled corporation (Note 2) 於受控法團之權益 (附註2)	345,660,000	6.48%
King's Group Capital Limited ("KGCL") 深盛控股有限公司 (「深盛控股」)	Beneficial owner (Note 2) 實益擁有人 (附註2)	345,660,000	6.48%

#### 附註：

- 此乃根據於二零二二年三月三十一日之已發行股份總數（即5,336,235,108股股份）計算。
- 根據本公司於二零二一年七月六日向聯交所呈報有關吳先生及深盛控股權益披露的通告。該等股份由深盛控股（由吳先生全資擁有）持有。因此，根據證券及期貨條例，吳先生被視為於深盛控股持有之股份中擁有權益。

除上文所披露者外，於二零二二年三月三十一日，概無股東或其他人士（董事及本公司最高行政人員除外）於股份或相關股份中擁有或被視作擁有須向本公司披露及記錄於根據證券及期貨條例第336條規定須予存置之登記冊之權益或淡倉。

## SHARE OPTION SCHEME

The Company adopted a share option scheme (the “Scheme”) pursuant to an ordinary resolution of all the then Shareholders passed on 4 June 2020, and the Board is authorised, at its absolute discretion, to grant options to eligible participants including any eligible employee, any directors (including non-executive directors and independent non-executive directors) of the Company, any subsidiary of the Company or any invested entity; any supplier of goods or services to any member of the Group or any invested entity, any customer of any member of the Group or any invested entity, any person or entity that provides research, development or other technological support to any member of the Group or any invested entity, any shareholder of any member of the Group or any invested entity or any holder of any securities issued by any member of the Group or any invested entity, any professional adviser, consultant, individual or entity who in the opinion of the Directors has contributed or will contribute to the growth and development of the Group, and any other group or classes of participants who have contributed or may contribute by way of joint venture, business alliance or other business arrangement to the development and growth of the Group.

The purpose of the Scheme is to provide incentives or rewards for eligible participants’ contribution to the Group and/or to enable the Group to recruit and retain high-calibre employees and attract human resources that are valuable to the Group and any invested entity.

The maximum entitlement of each participant under the Scheme would not exceed 1% of the aggregate number of shares for the time being issued and issuable in any 12-month period under the Scheme.

A nominal consideration of HK\$1 is payable on acceptance of the grant of an option.

The exercise price will be determined by the Directors, but may not be less than the highest of the closing price of the shares on the GEM on the date of the grant of the option or the average of the closing price of the shares on the GEM for the five trading days immediately preceding the date of the offer of grant of the option or the nominal value of the shares.

The Scheme shall remain in force for the period of 10 years commencing on the adoption date of the Scheme which was 9 June 2020.

## 購股權計劃

本公司根據其時全體股東於二零二零年六月四日通過之一項普通決議案採納購股權計劃（「該計劃」），且董事會獲授權全權酌情向以下合資格參與人士授出購股權：本公司、本公司任何附屬公司或任何投資實體之任何合資格僱員、任何董事（包括非執行董事及獨立非執行董事）；向本集團任何成員公司或任何投資實體提供貨品或服務之任何供應商、本集團任何成員公司或任何投資實體之任何客戶、向本集團任何成員公司或任何投資實體提供研究、開發或其他技術支援之任何個人或實體、本集團任何成員公司或任何投資實體之任何股東或本集團任何成員公司或任何投資實體所發行任何證券之任何持有人、董事認為曾經或將會對本集團之增長及發展作出貢獻之任何專業顧問、諮詢人、個人或實體，以及透過合營企業、業務聯盟或其他業務安排對本集團之發展及增長作出貢獻或可能作出貢獻之任何其他組別或類別的參與人士。

該計劃之目的旨在激勵或獎勵為本集團作出貢獻的合資格參與人士及／或使本集團能夠招聘及留聘優秀僱員及吸引對本集團及任何投資實體有價值的人力資源。

根據該計劃，各參與人士在任何十二個月期間可享有之最高股份數目不得超過當時已發行及可發行之股份總數1%。

於接納所授出之購股權時，承授人須支付1港元之象徵式代價。

行使價將由董事釐定，但不可以低於在授出購股權當日股份在GEM所報收市價或於緊接建議授出購股權當日前五個交易日股份在GEM所報平均收市價或股份面值三者中之最高者。

該計劃由採納該計劃日期（即二零二零年六月九日）起計10年期間內維持有效。

The maximum number of shares of the Company which may be issued upon exercise of all options that may be granted under the existing Scheme limit is 533,623,510 shares of HK\$0.01 each (representing approximately 10% of the issued share capital of the Company as at the date of this report). During the three months ended 31 March 2022, no options have been granted under the existing Scheme limit.

An option may be exercised at any time during the period to be determined and identified by the Board to each grantee at the time of making an offer for the grant of an option, but in any event no later than 10 years from the date of grant but subject to the early termination of the Scheme.

There is no minimum period for which an option must be held or no performance target which must be achieved before any of the options can be exercised.

As at 1 January 2022 and 31 March 2022, there were no share options outstanding, granted, exercised, cancelled or lapsed under the Scheme.

## CHANGES IN INFORMATION OF DIRECTORS

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, there were no changes in the information required to be disclosed pursuant to paragraphs (a) to (e) and (g) of Rule 17.50(2) of the GEM Listing Rules in the course of the term of office of the Directors during the period under review and up to the date of this report.

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

There was no purchase, sale or redemption by the Company, or any of its subsidiaries, of the Company's listed securities during the three months ended 31 March 2022.

## DIRECTORS' INTERESTS IN COMPETING INTERESTS

Mr. Ng Ting Ho, a non-executive Director, is a director of each of Way Union Finance Limited and Delight Sky Finance Limited, which are principally engaged in the money lending business in Hong Kong, that are wholly-owned subsidiaries of China Demeter Financial Investments Limited, a company whose shares are listed on GEM of the Stock Exchange (Stock Code: 8120).

Save as disclosed above, none of the Directors, controlling Shareholder or their respective close associates had an interest in any business, apart from the businesses of the Group, which competes or may compete either directly or indirectly, with the businesses of the Group during the period under review.

於根據現有計劃上限可授出之購股權獲悉數行使後可予發行之本公司股份數目上限為533,623,510股每股0.01港元之股份(佔本公司於本報告日期之已發行股本約10%)。於截至二零二二年三月三十一日止三個月,概無根據現有計劃上限授出購股權。

購股權可於董事會向各承授人提呈授出購股權時所釐定及確定之期間內隨時行使,惟無論如何不遲於授出日期起計10年,但可提早終止該計劃。

於任何購股權可獲行使前,並無任何必須持有購股權的最短期限或必須達致之表現目標。

於二零二二年一月一日及二零二二年三月三十一日,該計劃項下概無尚未行使、已授出、已行使、已註銷或已失效之購股權。

## 董事資料變更

根據GEM上市規則第17.50A(1)條,於回顧期間及直至本報告日期,董事於任期內根據GEM上市規則第17.50(2)條第(a)至(e)及(g)段須予以披露的資料概無變動。

## 購買、出售或贖回本公司之上市證券

截至二零二二年三月三十一日止三個月,本公司或其任何附屬公司概無購買、出售或贖回本公司之上市證券。

## 董事於競爭權益之權益

非執行董事吳廷浩先生亦分別擔任國農金融投資有限公司之全資附屬公司偉聯財務有限公司及喜天財務有限公司(均主要於香港從事借貸業務)之董事,國農金融投資有限公司之股份於聯交所GEM上市(股份代號:8120)。

除上文所披露者外,於回顧期間,概無董事、控股股東或彼等各自之緊密聯繫人於與本集團之業務構成或可能構成直接或間接競爭之任何業務(本集團業務以外)中擁有權益。

## CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

During the three months ended 31 March 2022, the Company has adopted a code of conduct regarding the Directors' securities transactions on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company had also made specific enquiry of all Directors and the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding Directors' securities transactions during the period under review.

## CODE ON CORPORATE GOVERNANCE PRACTICES

The Company is committed to achieving and upholding good corporate governance practices that promote greater transparency and quality of disclosure, as well as more effective internal control.

The Company has complied with the code provisions set out in the Corporate Governance Code and Corporate Governance Report contained in Appendix 15 to the GEM Listing Rules (the "Code Provisions") during the three months ended 31 March 2022.

## AUDIT COMMITTEE

An audit committee of the Company (the "Audit Committee") was established with written terms of reference in compliance with Rules 5.28 and 5.29 of the GEM Listing Rules and Code Provision D.3.3 in force during the period under review. The Audit Committee must consist of a minimum of three members, all of whom must be non-executive Directors, at least one of whom must have appropriate professional qualification or accounting or related financial management expertise. The primary duties of the Audit Committee are mainly to review the Group's financial information, reporting process, internal control procedures, risk management system, audit plan and relationship with external auditors, and to review arrangements to enable employees of the Group, in confidence, to raise concerns about possible improprieties in financial reporting, internal control and other matters of the Group.

From 1 January 2022 to the date of this report, the Audit Committee comprised three independent non-executive Directors, namely Mr. Wong Siu Keung, Joe, Mr. Chan Ming Kit and Mr. Tong Hin Sum Paul. Mr. Wong Siu Keung, Joe has been the chairman of the Audit Committee during the period under review and as at the date of this report.

## 有關董事進行證券交易的操守守則

於截至二零二二年三月三十一日止三個月，本公司已採納有關董事進行證券交易的操守守則，其條款不遜於GEM上市規則第5.48至5.67條所載的買賣標準規定。本公司亦已向所有董事作出具體查詢，而據本公司所知，就董事進行的證券交易而言，於回顧期間，並無任何有關該買賣標準規定及其操守守則的違規事項。

## 企業管治常規守則

本公司致力達致及確保良好的企業管治常規，藉以提升更大透明度及披露質素以及更有效的內部監控。

截至二零二二年三月三十一日止三個月，本公司已遵守GEM上市規則附錄十五所載企業管治守則及企業管治報告所列之守則條文（「守則條文」）。

## 審核委員會

本公司審核委員會（「審核委員會」）已告成立，其書面職權範圍符合於回顧期間有效之GEM上市規則第5.28及5.29條以及守則條文D.3.3。審核委員會必須最少包括三名成員，全部成員均須為非執行董事，當中最少一名成員須具備合適專業資格或會計或相關財務管理專長。審核委員會之主要職責主要為審閱本集團財務資料、申報程序、內部監控程序、風險管理制度、審核計劃、與外聘核數師之關係，以及檢討可供本集團僱員在保密情況下就本集團財務報告、內部監控及其他方面可能發生之不當行為提出關注的相關安排。

由二零二二年一月一日至本報告日期，審核委員會由三名獨立非執行董事組成，即黃兆強先生、陳銘傑先生及湯顯森先生。於回顧期間及於本報告日期，黃兆強先生為審核委員會主席。



The Group's unaudited condensed consolidated results for the three months ended 31 March 2022 and this report have been reviewed by the Audit Committee, which is of the opinion that the preparation of such results and report complied with the applicable accounting standards and the GEM Listing Rules and that adequate disclosure has been made.

On behalf of the Board  
**Hang Tai Yue Group Holdings Limited**  
**Ng Ting Ho**  
Chairman

13 May 2022

*As at the date of this report, the Board comprises (i) one non-executive Director, namely Mr. Ng Ting Ho; (ii) two executive Directors, namely Ms. Lam Ching Yee and Mr. Fong Chak Kiu; and (iii) three independent non-executive Directors, namely Mr. Wong Siu Keung, Joe, Mr. Chan Ming Kit and Mr. Tong Hin Sum Paul.*

審核委員會已審閱本集團截至二零二二年三月三十一日止三個月之未經審核簡明綜合業績及本報告，認為該等業績及報告乃遵照適用會計準則及GEM上市規則編製，且已作出充分披露。

代表董事會  
**恆泰裕集團控股有限公司**  
主席  
吳廷浩

二零二二年五月十三日

於本報告日期，董事會成員包括(i)一名非執行董事，即吳廷浩先生；(ii)兩名執行董事，即林靜儀女士及方澤翹先生；及(iii)三名獨立非執行董事，即黃兆強先生、陳銘傑先生及湯顯森先生。



恆泰裕集團控股  
HANG TAI YUE GROUP HOLDINGS