

PRIME INTELLIGENCE SOLUTIONS GROUP LIMITED 懶豬科技集團有限公司

(前稱匯安智能科技集團有限公司)
(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8379

2022

Third Quarterly Report
第三季度業績報告

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 Prime Intelligence Solutions Group Limited (the “Company”) 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 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。有意投資者應瞭解投資於該等公司的潛在風險，並應經過審慎周詳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，同時亦無法保證在 GEM 買賣的證券會有高流通量的市場。

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本報告載有根據聯交所 GEM 證券上市規則規定而提供有關懶豬科技集團有限公司(「本公司」)的資料，本公司的董事(「董事」)願就本報告共同及個別承擔全部責任。董事作出一切合理查詢後，確認就彼等所深知及確信，本報告所載資料在所有重大方面均屬準確完整，並無誤導或欺詐成分；且本報告並無遺漏任何其他事宜，致使其所載任何陳述或本報告產生誤導。

Corporate Information

公司資料

REGISTERED OFFICE

Windward 3, Regatta Office Park
PO Box 1350
Grand Cayman
KY1-1108
Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Unit A, 6/F, TLP132
Nos. 132-134 Tai Lin Pai Road
Kwai Chung, New Territories
Hong Kong

EXECUTIVE DIRECTORS

Mr. Yuen Kwok Wai, Tony (*Chairman and Chief Executive Officer*)
Ms. Yuen Mei Ling, Pauline
Ms. Sun Ngai Chu, Danielle (*Resigned on 31 January 2023*)
Mr. Mui Pak Kuen
Mr. Hui Cho Lung (*Appointed on 10 January 2023*)

NON-EXECUTIVE DIRECTOR

Mr. Yam Chiu Fan, Joseph

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Chung Billy
Mr. Poon Wai Hung Richard
Mr. Wong Ching Wan

AUTHORISED REPRESENTATIVES

Mr. Yuen Kwok Wai, Tony
Mr. Chou Chiu Ho

COMPANY SECRETARY

Mr. Chou Chiu Ho (*HKICPA, ACCA*)

COMPLIANCE OFFICER

Ms. Yuen Mei Ling, Pauline

AUDIT COMMITTEE

Mr. Chung Billy (*Chairman*)
Mr. Poon Wai Hung Richard
Mr. Wong Ching Wan

註冊辦事處

Windward 3, Regatta Office Park
PO Box 1350
Grand Cayman
KY1-1108
Cayman Islands

香港總辦事處及主要營業地點

香港
新界葵涌
大連排道 132-134 號
TLP132 六樓 A 室

執行董事

阮國偉先生 (*主席兼行政總裁*)
阮美玲女士
孫毅珠女士 (*於 2023 年 1 月 31 日辭任*)
梅栢權先生
許佐龍先生 (*於 2023 年 1 月 10 日獲委任*)

非執行董事

任超凡先生

獨立非執行董事

鍾定縉先生
潘偉雄先生
王青雲先生

授權代表

阮國偉先生
周昭何先生

公司秘書

周昭何先生 (*HKICPA, ACCA*)

合規主任

阮美玲女士

審核委員會

鍾定縉先生 (*主席*)
潘偉雄先生
王青雲先生

Corporate Information

公司資料

NOMINATION COMMITTEE

Mr. Chung Billy (*Chairman*)
Mr. Poon Wai Hung Richard
Mr. Wong Ching Wan

REMUNERATION COMMITTEE

Mr. Chung Billy (*Chairman*)
Mr. Poon Wai Hung Richard
Mr. Wong Ching Wan
Ms. Yuen Mei Ling, Pauline

LEGAL ADVISER

As to Hong Kong law
Hastings & Co.

AUDITOR

McMillan Woods (Hong Kong) CPA Limited
24/F, Siu On Centre
188 Lockhart Road
Wan Chai, Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

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

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

PRINCIPAL BANKERS

The Hongkong and Shanghai Banking Corporation Limited
DBS Bank (Hong Kong) Limited

WEBSITE

www.primeintelligence.com.hk

STOCK CODE

8379

提名委員會

鍾定縉先生(主席)
潘偉雄先生
王青雲先生

薪酬委員會

鍾定縉先生(主席)
潘偉雄先生
王青雲先生
阮美玲女士

法律顧問

有關香港法律
希仕廷律師行

核數師

長青(香港)會計師事務所有限公司
香港灣仔
駱克道188號
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開曼群島主要股份過戶登記處

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

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

主要往來銀行

香港上海滙豐銀行有限公司
星展銀行(香港)有限公司

網址

www.primeintelligence.com.hk

股份代號

8379

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

未經審核簡明綜合損益及其他全面收益表

The Board (the “Board”) of Directors (the “Director(s)”) of Prime Intelligence Solutions Group Limited (the “Company”) is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three and nine months ended 31 December 2022 together with the unaudited and audited comparative figures for the corresponding period in 2021 as follows:

懶豬科技集團有限公司(「本公司」)的董事(「董事」)會(「董事會」)欣然提呈以下本公司及其附屬公司(統稱「本集團」)截至2022年12月31日止三個月及九個月的未經審核簡明綜合業績，連同2021年同期未經審核及經審核比較數字：

		Notes 附註	Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
			2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue	收益	3	9,221	11,399	30,575	37,253
Cost of sales and services rendered	銷售及提供服務成本		(6,514)	(6,382)	(20,470)	(21,550)
Gross profit	毛利		2,707	5,017	10,105	15,703
Other income	其他收入	4	53	13	843	51
Selling and distribution costs	銷售及分銷成本		(2,111)	(2,316)	(5,487)	(5,398)
Administrative and other operating expenses	行政及其他經營開支		(9,018)	(7,464)	(21,707)	(19,985)
Loss from operation	來自經營之虧損		(8,369)	(4,750)	(16,246)	(9,629)
Finance costs	財務成本		(43)	(24)	(75)	(84)
Loss before tax	除稅前虧損		(8,412)	(4,774)	(16,321)	(9,713)
Income tax credit/(expense)	所得稅抵免/(開支)	5	17	(22)	(9)	(362)
Loss for the period	期內虧損	6	(8,395)	(4,796)	(16,330)	(10,075)
Other comprehensive income for the period net of tax:	期內其他全面收益，扣除稅項：					
<i>Item that may be reclassified to profit or loss:</i>	<i>可能重新分類至損益之項目：</i>					
Exchange differences on translating foreign operations	換算海外業務時之匯兌差額		-	-	-	-
Total comprehensive income for the period attributable to the owners of the Company	本公司擁有人應佔期內全面收益總額		(8,395)	(4,796)	(16,330)	(10,075)
Loss per share (cents)	每股虧損(仙)					
— Basic and diluted	— 基本及攤薄	8	(1.05)	(0.60)	(2.04)	(1.26)

Unaudited Condensed Consolidated Statement of Changes in Equity

未經審核簡明綜合權益變動表

		Share capital	Share premium	Merger reserve	Legal reserve	Foreign currency translation reserve	Retained profits	Total reserve	Total equity
		股本	股份溢價	合併儲備	法定儲備	外幣換算儲備	保留溢利	總儲備	總權益
		HK\$' 000	HK\$' 000	HK\$' 000	HK\$' 000	HK\$' 000	HK\$' 000	HK\$' 000	HK\$' 000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Balance at 1 April 2021 (audited)	於2021年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	(151)	5,582	74,204	82,204
Total comprehensive income for the period (unaudited)	期內全面收益總額 (未經審核)	-	-	-	-	-	(10,075)	(10,075)	(10,075)
Balance at 31 December 2021 (unaudited)	於2021年12月31日的餘額 (未經審核)	8,000	51,682	17,079	12	(151)	(4,493)	64,129	72,129
Balance at 1 April 2022 (audited)	於2022年4月1日的餘額 (經審核)	8,000	51,682	17,079	12	(10)	(17,605)	51,158	59,158
Total comprehensive income for the period (unaudited)	期內全面收益總額 (未經審核)	-	-	-	-	-	(16,330)	(16,330)	(16,330)
Balance at 31 December 2022 (unaudited)	於2022年12月31日的餘額 (未經審核)	8,000	51,682	17,079	12	(10)	(33,935)	34,828	42,828

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempt company with limited liability under the Companies Law (as revised) of the Cayman Islands on 16 October 2015. The address of its registered office is Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands. Subsequent to the end of reporting period, the address of its principal place of business is located at Unit A, 6/F TLP132, Nos. 132-134 Tai Lin Pai Road, Kwai Chung, New Territories, Hong Kong. The Company's shares are listed on the GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") since 14 February 2018 (the "**Listing**").

The Company is an investment holding company. The principal activities of its subsidiaries are sales of biometrics identification devices, security products and other accessories and provision of auxiliary and other services.

2. BASIS OF PRESENTATION AND PREPARATION OF FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements of the Group for the three and nine months ended 31 December 2022 have been prepared in accordance with accounting principles generally accepted in Hong Kong and comply with Hong Kong Financial Reporting Standards ("**HKFRSs**") issued by Hong Kong Institute of Certified Public Accountants (the "**HKICPA**") and the applicable disclosure provisions of the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "**GEM Listing Rules**").

These unaudited condensed consolidated results are presented in Hong Kong dollars ("**HK\$**"), which is the functional currency of the Company.

These condensed consolidated results have not been audited but have been reviewed by the audit committee of the Company.

The unaudited condensed consolidated results of the Group for the three and nine months ended 31 December 2022 do not include all the information and disclosures required in the annual financial statements of the Group and should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2022 (the "**2022 Consolidated Financial Statements**"). The accounting policies and methods of computation used in the preparation of the unaudited condensed consolidated results are consistent with those used in the 2022 Consolidated Financial Statements.

1. 一般資料

本公司於2015年10月16日根據開曼群島公司法(經修訂)在開曼群島註冊成立為獲豁免有限公司。其註冊辦事處地址為Windward 3, Regatta Office Park, P.O. Box 1350, Grand Cayman, KY1-1108, Cayman Islands。於報告期末後，其主要營業地點的地址位於香港新界葵涌大連排道132-134號TLP132六樓A室。本公司股份已自2018年2月14日起在香港聯合交易所有限公司(「**聯交所**」)GEM上市(「**上市**」)。

本公司為一間投資控股公司。本公司附屬公司的主要業務為銷售生物特徵識別裝置、保安產品及其他配件以及提供配套及其他服務。

2. 財務報表的呈報及編製基準

本集團截至2022年12月31日止三個月及九個月未經審核簡明綜合財務報表已遵照香港公認會計原則、香港會計師公會(「**香港會計師公會**」)頒佈的香港財務報告準則(「**香港財務報告準則**」)及聯交所GEM證券上市規則(「**GEM上市規則**」)之適用披露條文編製。

該等未經審核簡明綜合業績以港元(「**港元**」)呈列，港元為本公司之功能貨幣。

該等簡明綜合業績未經審核，但已由本公司審核委員會審閱。

本集團截至2022年12月31日止三個月及九個月的未經審核簡明綜合業績並不包括本集團年度財務報表所要求的所有資料及披露，並應與本集團截至2022年3月31日止年度綜合財務報表(「**2022綜合財務報表**」)一併閱讀。編製未經審核簡明綜合業績所用的會計政策及計算方法與2022綜合財務報表所用者貫徹一致。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

3. REVENUE

Revenue represents the invoiced values of goods sold and services rendered, after allowances for returns and discounts during the reporting periods.

3. 收益

收益指所售貨品及提供服務的發票值，其於報告期內經扣除退貨及折扣後的發票值。

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Sales of biometrics identification devices, security products and other accessories	銷售生物特徵識別裝置、保安產品及其他配件	5,737	6,915	19,738	24,667
Provision of auxiliary and other services	提供配套及其他服務	3,484	4,484	10,837	12,586
		9,221	11,399	30,575	37,253

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Revenue from contracts with customers within the scope of HKFRS15	香港財務報告準則第15號範圍內的客戶合約收益	6,813	8,026	22,872	27,858
Recognised at a point in time	於某一時間點確認	2,408	3,373	7,703	9,395
Recognised over time	隨時間確認				
		9,221	11,399	30,575	37,253

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

4. OTHER INCOME

4. 其他收入

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Interest income	利息收入	12	–	15	1
Government subsidies	政府補助	34	–	816	–
Others	其他	7	13	12	50
		53	13	843	51

5. INCOME TAX EXPENSES

5. 所得稅開支

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Provision for the period:	期內撥備：				
Hong Kong Special Administrative Region (“Hong Kong”) of the People’s Republic of China (“PRC”) Profits Tax	中華人民共和國(「中國」)香港特別行政區(「香港」)利得稅				
— provision for the period	— 期內撥備	–	22	9	362
— over-provision for prior period	— 過往期間超額撥備	(17)	–	–	–
		(17)	22	9	362

The Group is not subject to taxation in the Cayman Islands and the British Virgin Islands.

本集團毋須繳納開曼群島及英屬處女群島的稅項。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

5. INCOME TAX EXPENSES (continued)

Under the two-tiered Profits Tax Regime, one of the Company's Hong Kong subsidiaries is subject to Hong Kong Profits Tax at the rate of 8.25% for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: 8.25%) for the first HK\$2 million of its estimated assessable profits and at 16.5% for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: 16.5%) on its estimated assessable profits above HK\$2 million. Other Hong Kong subsidiaries not qualifying for the two-tiered Profit Tax Regime are subject to Hong Kong Profits Tax at the rate of 16.5% for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: 16.5%).

The Group's subsidiary established and operated in the PRC is subject to PRC Enterprise Income Tax at the rate of 25% for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: 25%). No PRC Enterprise Income Tax has been provided for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: Nil) as the Group's PRC subsidiary did not generate any assessable profits during the reporting periods.

The Group's subsidiary established and operated in Macau Special Administrative Region ("Macau") of the PRC is subject to Macau Complementary Tax, under which taxable income of up to Macau Pataca ("MOP") 600,000 for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: MOP600,000) is exempted from taxation with taxable income beyond this amount to be taxed at the rate of 12% for the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: 12%).

5. 所得稅開支(續)

根據兩級利得稅制度，本公司其中一間香港附屬公司截至2022年12月31日止三個月及九個月須就估計應課稅溢利的首二百萬港元按8.25%（截至2021年12月31日止三個月及九個月：8.25%）稅率繳納香港利得稅，並截至2022年12月31日止三個月及九個月就超過二百萬港元的估計應課稅溢利按16.5%（截至2021年12月31日止三個月及九個月：16.5%）的稅率繳納香港利得稅。截至2022年12月31日止三個月及九個月，其他不符合兩級利得稅制度的香港附屬公司須按16.5%（截至2021年12月31日止三個月及九個月：16.5%）的稅率繳納香港利得稅。

截至2022年12月31日止三個月及九個月，本集團在中國成立及經營的附屬公司須按稅率25%（截至2021年12月31日止三個月及九個月：25%）繳納中國企業所得稅。截至2022年12月31日止三個月及九個月內概無計提中國企業所得稅（截至2021年12月31日止三個月及九個月：無），乃因為本集團的中國附屬公司於報告期內並無產生任何應課稅溢利。

本集團在中國澳門特別行政區（「澳門」）成立及經營的附屬公司須繳納澳門所得補充稅，截至2022年12月31日止三個月及九個月，應課稅收入最高600,000澳門幣（「澳門幣」）（截至2021年12月31日止三個月及九個月：600,000澳門幣）豁免納稅，而截至2022年12月31日止三個月及九個月，超出該金額的應課稅收入按12%（截至2021年12月31日止三個月及九個月：12%）的稅率納稅。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

6. LOSS FOR THE PERIOD

6. 期內虧損

	Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Depreciation		折舊		
— Owned assets	—	— 自置資產	—	318
— Right-of-use assets	—	— 使用權資產	—	764
Staff costs (including Directors' emoluments)		員工成本(包括董事酬金)		
— Salaries, bonus and allowances and other benefits in kind	6,802	— 薪金、花紅、津貼及其他實物利益	20,227	20,170
— Commission	157	— 佣金	342	546
— Retirement benefits scheme contributions	421	— 退休福利計劃供款	1,094	1,012
	7,380		21,663	21,728
Cost of inventories sold	1,546	已售存貨成本	8,618	12,395
Foreign exchange (gain)/losses, net	(58)	匯兌(收益)/虧損淨額	(185)	160
Auditor's remuneration	174	核數師酬金	428	428
Impairment loss on right-of-use assets	1,329	使用權資產減值虧損	1,831	—
Impairment loss on property, plant and equipment	504	物業、廠房及設備減值虧損	517	—

7. DIVIDEND

No dividend was declared or paid during the three and nine months ended 31 December 2022 (three and nine months ended 31 December 2021: Nil).

7. 股息

本公司並無於截至2022年12月31日止三個月及九個月宣派或派付股息(截至2021年12月31日止三個月及九個月：無)。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

8. LOSS PER SHARE

(a) Basic loss per share

The calculation of the basic loss per share is based on the following:

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Loss for the purpose of calculating basic loss per share	就計算每股基本虧損的虧損	(8,395)	(4,796)	(16,330)	(10,075)
Number of shares	股份數目				
Weighted average number of ordinary shares for the purpose of calculating basic loss per share	就計算每股基本虧損的普通股加權平均數	800,000,000	800,000,000	800,000,000	800,000,000

(b) Diluted loss per share

No diluted loss per share to be presented as the Company did not have any dilutive potential ordinary shares outstanding during the three and nine months ended 31 December 2022 and 2021.

8. 每股虧損

(a) 每股基本虧損

每股基本虧損乃基於以下數據計算：

(b) 每股攤薄虧損

並無可呈列的每股攤薄虧損，乃因本公司於截至2022年及2021年12月31日止三個月及九個月並無任何流通在外的潛在可攤薄普通股。

Notes to the Unaudited Condensed Consolidated Financial Statements

未經審核簡明綜合財務報表附註

9. SHARE OPTION SCHEMES

The share option scheme of the Company (the “**Share Option Scheme**”) was adopted pursuant to a resolution passed by the then shareholders of the Company (the “**Shareholders**”) on 18 January 2018 for the primary purpose to attract, retain and motivate talented participants, to strive for future developments and expansion of the Group. Eligible participants of the Share Option Scheme include any employees, executive Directors, non-executive Directors (including independent non-executive Directors), advisers, consultants of the Company or any of its subsidiaries.

The Share Option Scheme will remain valid and effective for a period of 10 years commencing on the date on which the Share Option Scheme is adopted, after which no further share options will be granted but the provisions of the Share Option Scheme shall in all other respects remain in full force and effect and share options which are granted during the life of the Share Option Scheme may continue to be exercisable in accordance with their terms of issue. The principal terms of the Share Option Scheme were summarised in the paragraph headed “Share Option Scheme” in Appendix IV to the prospectus (the “**Prospectus**”) published by the Company in relation to the Listing. No share option has been granted, exercised, expired, cancelled or lapsed under the Share Option Scheme since its adoption and up to the date of this report.

9. 購股權計劃

本公司購股權計劃(「**該購股權計劃**」)乃根據當時本公司股東(「**股東**」)於2018年1月18日通過的決議案採納，主要目的為吸引、保留及激勵有才能的參與者為本集團的未來發展及擴展努力。該購股權計劃的合資格參與者包括本公司或其任何附屬公司的任何僱員、執行董事、非執行董事(包括獨立非執行董事)、顧問及諮詢人。

該購股權計劃將於其獲採納之日起計10年期間維持有效，其後不得再授出購股權，但該購股權計劃的條文在所有其他方面將仍全面有效，而於該購股權計劃有效期內已授出的購股權根據其發行條款仍可繼續行使。該購股權計劃的主要條款概要載於本公司就上市而刊發的招股章程(「**招股章程**」)附錄四「購股權計劃」一段。自採納以來及直至本報告日期，概無購股權根據該購股權計劃授出、行使、屆滿、註銷或失效。

Management Discussion and Analysis

管理層討論及分析

OVERVIEW

The Group is a provider of biometrics identification solutions in Hong Kong, Macau and the PRC. The Group derives revenue from the following business activities: (i) sales of biometrics identification devices, security products, and other accessories; and (ii) provision of auxiliary and other services. The Group's biometrics identification devices have one or more of the following functions: (i) face identification; (ii) fingerprint identification; (iii) finger vein identification; (iv) hand geometry identification; and (v) iris identification. The revenue of the Group for the nine months ended 31 December 2022 was approximately HK\$30.6 million, representing a decrease by approximately 18.0% from approximately HK\$37.3 million for the nine months ended 31 December 2021. The decrease in revenue was mainly attributable to (i) decrease in sales of biometrics identification devices, security products and other accessories by approximately HK\$4.9 million (or 20.0%) as compared with the corresponding period in 2021; and (ii) decrease in revenue derived from provision of auxiliary and other services by approximately HK\$1.7 million (or 13.9%) as compared with the corresponding period in 2021.

Revenue represents the invoiced values of goods sold and services rendered, after allowances for returns and discounts during the reporting periods.

概覽

本集團為香港、澳門及中國的生物特徵識別解決方案供應商。本集團透過以下業務活動產生收益：(i) 銷售生物特徵識別裝置、保安產品及其他配件；及(ii) 提供配套及其他服務。本集團的生物特徵識別裝置有一個或多個以下功能：(i) 人臉識別；(ii) 指紋識別；(iii) 指靜脈識別；(iv) 掌形識別；及(v) 虹膜識別。截至2022年12月31日止九個月，本集團的收益約為30.6百萬港元，較截至2021年12月31日止九個月約37.3百萬港元減少約18.0%。收益減少主要由於(i) 生物特徵識別裝置、保安產品及其他配件銷售較2021年同期減少約4.9百萬港元(或20.0%)；及(ii) 來自提供配套及其他服務的收益較2021年同期減少約1.7百萬港元(或13.9%)。

收益指所售貨品及提供服務的發票值，其於報告期內經扣除退貨及折扣後的發票值。

		Three months ended 31 December 截至12月31日止三個月		Nine months ended 31 December 截至12月31日止九個月	
		2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (unaudited) (未經審核)
Sales of biometrics identification devices, security products and other accessories	銷售生物特徵識別裝置、保安產品及其他配件	5,737	6,915	19,738	24,667
Provision of auxiliary and other services	提供配套及其他服務	3,484	4,484	10,837	12,586
		9,221	11,399	30,575	37,253

Management Discussion and Analysis

管理層討論及分析

COST OF SALES AND GROSS PROFIT

The majority of the Group's cost of sales and services rendered was costs of inventories sold. The Group's costs of inventories sold decreased by approximately 30.5% to approximately HK\$8.6 million for the nine months ended 31 December 2022 (nine months ended 31 December 2021: approximately 12.4 million). The gross profit margin dropped from approximately 42.2% for the nine months ended 31 December 2021 to approximately 33.0% for the nine months ended 31 December 2022. The gross profit also dropped from approximately HK\$15.7 million for the nine months ended 31 December 2021 to approximately HK\$10.1 million for the nine months ended 31 December 2022. The decrease in gross profit was mainly due to (i) the increase in direct cost incurred by the operation of the software development centre in the PRC; and (ii) the decrease in sales of biometrics identification devices, security products and other accessories.

EXPENSES

Staff costs for the nine months ended 31 December 2022 were approximately HK\$21.7 million (nine months ended 31 December 2021: approximately HK\$21.7 million).

Administrative expenses for the nine months ended 31 December 2022 was approximately HK\$21.8 million (nine months ended 31 December 2021: approximately HK\$20.0 million), representing an increase by approximately HK\$1.8 million as compared with the last corresponding period, which was mainly due to the impairment loss on right-of-use assets.

LOSS FOR THE PERIOD

The Group incurred a net loss of approximately HK\$16.3 million for the nine months ended 31 December 2022, as compared with a net loss of approximately HK\$10.1 million for the nine months ended 31 December 2021. The increase in net loss was mainly due to (i) a decrease in gross profit margin and gross profit; and (ii) an increase in selling and distribution cost and administrative expenses mainly from the increase in promotional expenses and impairment loss on right-of-use assets.

The Board does not recommend the payment of dividends for the nine months ended 31 December 2022.

銷售成本及毛利

本集團大部分銷售及已提供服務成本為已售存貨成本。截至2022年12月31日止九個月，本集團的已售存貨成本減少約30.5%至約8.6百萬港元（截至2021年12月31日止九個月：約12.4百萬港元）。毛利率由截至2021年12月31日止九個月約42.2%下跌至截至2022年12月31日止九個月約33.0%。毛利亦由截至2021年12月31日止九個月約15.7百萬港元下跌至截至2022年12月31日止九個月約10.1百萬港元。毛利的減少主要由於(i)在中國經營軟件開發中心所產生的直接成本增加；及(ii)生物特徵識別裝置、保安產品及其他配件銷售下降。

開支

截至2022年12月31日止九個月，員工成本約為21.7百萬港元（截至2021年12月31日止九個月：約21.7百萬港元）。

截至2022年12月31日止九個月，行政開支約為21.8百萬港元（截至2021年12月31日止九個月：約20.0百萬港元），較去年同期增加約1.8百萬港元，主要由於使用權資產減值虧損所致。

期內虧損

截至2022年12月31日止九個月，本集團產生淨虧損約16.3百萬港元，而截至2021年12月31日止九個月則產生淨虧損約10.1百萬港元。淨虧損增加主要由於(i)毛利率及毛利下跌；及(ii)銷售及分銷成本以及行政開支增加，主要由於宣傳開支及使用權資產減值虧損增加所致。

董事會不建議就截至2022年12月31日止九個月派付股息。

Management Discussion and Analysis

管理層討論及分析

OUTLOOK

The ordinary shares of HK\$0.01 each (the “Shares”) of the Company have been successfully listed on GEM on 14 February 2018. The Board considers that such public listing status allows the Company to gain access to the capital market for corporate finance exercise, assists the Company in the future business development, enhances the Group’s corporate profile and recognition and strengthens the Group’s competitiveness.

Considering the decrease in market demand and the uncertainties brought by the development of the novel coronavirus disease (COVID-19) in the PRC, the Group has decided to suspend the plan to launch affordable locally manufactured fingerprint identification devices as part of the expansion plan of the business in the Southern China, and has planned to reallocate part of the utilised net proceeds from the Listing to other business plans as stated in the Prospectus, namely (i) enhancement of the quality of after-sales services and strengthening of the operation support; (ii) improving the information technology system; and (iii) working capital.

The Group has also observed that there has been a change of market trend from touch biometrics identification devices to touchless biometrics identification devices due to increased public health awareness under the COVID-19 pandemic. As such, the Group plans to apply part of the utilised net proceeds from the Listing for research and development on touchless biometrics identification devices and Artificial Intelligence & Internet of Things (“AIoT”). The Group plans to diversify the functions of its touchless biometrics identification devices and their applications by utilizing AIoT in order to capture the market of touchless biometrics identification devices with healthcare-related functions. Looking forward, the Board takes the view that AIoT and its functions can be applied in many different scenarios that the Group’s biometrics identification devices can be involved. The Group plans to capture and develop new markets in light of the growing popularity and application of AIoT in daily life.

展望

本公司每股0.01港元的普通股(「股份」)已於2018年2月14日在GEM成功上市。董事會認為，上市地位讓本公司利用資本市場進行企業融資，有助本公司的未來業務發展、提升本集團的企業形象及認受性以及加強本集團的競爭力。

考慮到市場需求下降及新型冠狀病毒肺炎(COVID-19)的發展為中國帶來不穩定性，本集團已決定暫停推出本地製造可負擔指紋識別裝置作為拓展華南地區業務計劃的一部分，並已計劃重新分配部分已動用上市所得款項淨額予招股章程所述的其他業務計畫，即(i)提高售後服務的質量及加強營運支援；(ii)改進資訊科技系統；及(iii)營運資金。

本集團亦觀察到，由於COVID-19疫情下公眾的健康意識提高，市場趨勢已從接觸式生物特徵識別裝置轉為非接觸式生物特徵識別裝置。因此，本集團計劃將部分已動用上市所得款項淨額用於研發非接觸式生物特徵識別裝置以及人工智能及物聯網(「AIoT」)。本集團計劃利用AIoT多元化其非接觸式生物特徵識別裝置的功能及應用，以佔領具醫療相關功能的非接觸式生物特徵識別裝置市場。展望未來，董事會認為，AIoT及其功能可應用於本集團生物特徵識別裝置可涉及的許多不同情景。鑒於AIoT於日常生活中日益普及且廣泛應用，本集團計劃佔領及開發新市場。

Management Discussion and Analysis

管理層討論及分析

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

As at 31 December 2022, 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 the Securities and Future Ordinance (Chapter 571 of the Laws of Hong Kong) (the “SFO”), which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions in which they were taken or deemed to have under such provisions of the SFO) or which were required pursuant to Section 352 of the SFO to be entered in the register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

Long positions

Ordinary share of the Company

董事及最高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2022年12月31日，董事及本公司最高行政人員於本公司或其任何相聯法團（定義見證券及期貨條例（香港法例第571章）（「證券及期貨條例」）第XV部）的股份、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及第8分部須知會本公司及聯交所的權益及淡倉（包括彼等根據證券及期貨條例有關條文被認為或視作擁有的權益及淡倉），或根據證券及期貨條例第352條須記錄在該條文所述登記冊內的權益及淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

好倉

本公司普通股

Name	Capacity and nature of interest	Number of shares (note 1)	Percentage of the Company's issued share capital
姓名	身份及權益性質	股份數目 (附註1)	佔本公司已發行股本之百分比
Mr. Yuen Kwok Wai, Tony (“Mr. Tony Yuen”) (note 2) 阮國偉先生（「阮先生」）（附註2）	Interest of controlled corporation 受控制法團權益	206,000,000 (L)	25.75%
Ms. Yuen Mei Ling, Pauline (“Ms. Pauline Yuen”) (note 2) 阮美玲女士（「阮女士」）（附註2）	Interest of controlled corporation 受控制法團權益	206,000,000 (L)	25.75%

Note:

- The letter “L” denotes a long position in the shareholder's interest in the share capital of the Company.
- Delighting View Global Limited (“Delighting View”) directly holds 206,000,000 Shares. As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all the Share held by Delighting View under the SFO.

附註：

- 英文字母「L」表示股東於本公司股本的好倉。
- Delighting View Global Limited（「Delighting View」）直接持有206,000,000股股份。由於Delighting View分別由阮先生及阮女士實益擁有85%及15%，且阮先生及阮女士為一致行動人士，故根據證券及期貨條例，阮先生及阮女士各自被視為於Delighting View所持有的所有股份中擁有權益。

Management Discussion and Analysis

管理層討論及分析

Save as disclosed above, as at 31 December 2022, none of the Directors and chief executive of the Company or their associates (as defined in the GEM Listing Rules) had any interests or short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required 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 each of them has taken or deemed to be taken under the provisions of the SFO); or which were required, pursuant to section 352 of the SFO, to be entered into the register referred to therein; or which were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules to be notified to the Company and the Stock Exchange.

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

As at 31 December 2022, so far as is known to the Directors, the following persons, not being Directors or chief executive of the Company had, or were deemed to have, interests or short position in the shares or underlying shares which would fall 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 required to be kept by the Company under section 336 of the SFO; or who is 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:

Long positions

Ordinary shares of the Company

除上文所披露者外，於2022年12月31日，概無董事及本公司最高行政人員或彼等之聯繫人（定義見GEM上市規則）於本公司或其任何相聯法團（定義見證券及期貨條例第XV部）的任何股份、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8分部須知會本公司及聯交所的權益或淡倉（包括根據證券及期貨條例有關條文彼等各自被當作或視為擁有的權益或淡倉），或根據證券及期貨條例第352條須記錄於該條例所指登記冊內的權益或淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益或淡倉。

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2022年12月31日，據董事所知悉，下列人士（並非董事或本公司最高行政人員）於股份或相關股份擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉；或記錄於本公司根據證券及期貨條例第336條須存置的登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值5%或以上權益：

好倉

本公司普通股

Name	Capacity and nature of interest	Number of shares (note 1) 股份數目 (附註1)	Percentage of the Company's issued share capital 佔本公司已發行股本之百分比
Delighting View (note 2) Delighting View (附註2)	Beneficial owner 實益擁有人	206,000,000 (L)	25.75%
Mr. Yao Han ("Mr. Yao") (note 3) 姚韓先生(「姚先生」)(附註3)	Beneficial owner 實益擁有人	190,000,000 (L)	23.75%
Ms. Jian Yanmei ("Ms. Jian") (note 3) 蹇豔梅女士(「蹇女士」)(附註3)	Interest of spouse 配偶權益	190,000,000 (L)	23.75%

Management Discussion and Analysis

管理層討論及分析

Notes:

1. The letter “L” denotes a long position in the shareholder’s interest in the share capital of the Company.
2. As Delighting View is beneficially owned as to 85% and 15% by Mr. Tony Yuen and Ms. Pauline Yuen respectively and Mr. Tony Yuen and Ms. Pauline Yuen are parties acting in concert, each of Mr. Tony Yuen and Ms. Pauline Yuen is deemed to be interested in all the Shares held by Delighting View under the SFO.
3. Ms. Jian is Mr. Yao’s spouse and is therefore deemed to be interested in all Shares held by Mr. Yao under the SFO.

Save as disclosed above, as at 31 December 2022, the Directors are not aware of any other person, other than the Directors and the chief executive of the Company who had, or was deemed to have, interests or short positions in the Shares or underlying Shares which would fall 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 required to be kept by the Company under section 336 of the SFO; or who is 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 options in respect of such share capital.

PURCHASES, SALES OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities during the nine months ended 31 December 2022.

COMPETING INTERESTS

The Directors confirm that as at 31 December 2022, none of the Directors, the controlling shareholders of the Company and their respective associates (as defined in the GEM Listing Rules) had any interest in any business which competes or is likely to compete, directly or indirectly, with the business of the Group or any other conflicts of interest with the Group.

附註：

1. 英文字母「L」表示股東於本公司股本權益的好倉。
2. 由於 Delighting View 分別由阮先生及阮女士實益擁有 85% 及 15%，且阮先生及阮女士為一致行動人士，故根據證券及期貨條例，阮先生及阮女士各自被視為於 Delighting View 所持有的所有股份中擁有權益。
3. 蹇女士為姚先生之配偶，故根據證券及期貨條例被視為於姚先生所持有的所有股份中擁有權益。

除上文披露者外，於 2022 年 12 月 31 日，董事並不知悉任何其他人士（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為擁有根據證券及期貨條例第 XV 部第 2 及 3 分部條文須向本公司披露的權益或淡倉；或記錄於本公司根據證券及期貨條例第 336 條須存置的登記冊的權益或淡倉；或直接或間接擁有附帶權利於任何情況下均可在本公司的股東大會上投票的任何類別股本面值 5% 或以上權益或有關該股本的購股權。

購買、出售或贖回本公司上市證券

本公司或其任何附屬公司截至 2022 年 12 月 31 日止九個月內，概無購買、出售或贖回任何本公司上市證券。

競爭權益

董事確認，於 2022 年 12 月 31 日，概無董事、本公司控股股東及彼等各自的聯繫人（定義見 GEM 上市規則）於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中擁有任何權益或與本集團有其他利益衝突。

Management Discussion and Analysis

管理層討論及分析

COMPLIANCE WITH THE REQUIRED STANDARD OF DEALINGS IN SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by Directors (the “**Model Code**”) on terms no less exacting than the required standard of dealings (the “**Required Standard of Dealings**”) as set out in Rules 5.48 to 5.67 of the GEM Listing Rules.

Upon specific enquiry made to all Directors, the Company was not aware of any non-compliance with the Model Code and the Required Standard of Dealings from the date of Listing up to the date of this report.

CORPORATE GOVERNANCE PRACTICES

The Group has committed to upholding high standards of corporate governance. The Board considers that enhanced public accountability and corporate governance are beneficial to the healthy growth of the Group, improving customer and supplier confidence and safeguarding the interests of Shareholders.

The Company has adopted and complied with the Corporate Governance Code (the “**CG Code**”) contained in Appendix 15 to the GEM Listing Rules as its own code and has complied with the CG Code from the date of Listing up to the date of this report, except for the following deviation.

Chairman and Chief Executive Officer

CG Code provision C.2.1 stipulates that the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. Mr. Tony Yuen is the chairman and the chief executive officer of the Company. In view that Mr. Tony Yuen is one of the founders of the Group and has been operating and managing the Group since June 1999, the Board believes that it is in the best interest of the Group to have Mr. Tony Yuen taking up both roles for effective management and business development. Therefore the Board considers that the deviation from the CG Code provision C.2.1 is appropriate in such circumstance.

The Board has continued to monitor and review the corporate governance principles and practices to ensure compliance.

遵守董事進行證券交易的必守標準

本公司就董事進行證券交易採納條款不遜於GEM上市規則第5.48至5.67條所載交易必守準則(「**交易必守準則**」)之操守守則(「**標準守則**」)。

經向全體董事進行具體查詢後，本公司並不知悉由上市日期至本報告日期有任何違反標準守則及交易必守準則的情況。

企業管治常規

本集團致力維持高水準企業管治。董事會認為增加公眾問責性及企業管治有利於本集團穩健增長、提高顧客及供應商的信心，以及保障股東的利益。

本公司已採納及遵守GEM上市規則附錄15所載之企業管治守則(「**企業管治守則**」)作為其自身之守則，並於上市日期起直至本報告日期遵守企業管治守則，惟下列偏離事項除外。

主席及行政總裁

企業管治守則條文第C.2.1條規定，主席與行政總裁的角色應予區分且不應由同一人士擔任。阮先生為本公司主席兼行政總裁。鑒於阮先生為本集團創辦人之一且自1999年6月起一直營運及管理本集團，董事會認為就有效管理及業務發展而言，由阮先生同時出任兩個職位合乎本集團的最佳利益。因此，董事會認為在有關情況下偏離企業管治守則條文第C.2.1條實屬恰當。

董事會已持續監察及審閱企業管治原則及常規以確保合規。

Management Discussion and Analysis

管理層討論及分析

AUDIT COMMITTEE

The Company has established an audit committee (the “**Audit Committee**”) with written terms of reference in compliance with rules 5.28 and 5.29 of the GEM Listing Rules and code provisions D.3.3 and D.3.7 of the CG Code. The primary duties of the Audit Committee are to review and supervise the financial reporting process and internal control systems of the Group. The Audit Committee comprises three independent non-executive Directors, namely Mr. Chung Billy (chairman of the Audit Committee), Mr. Poon Wai Hung Richard and Mr. Wong Ching Wan.

The unaudited condensed consolidated financial statements of the Company for the nine months ended 31 December 2022 has been reviewed by the Audit Committee. The Audit Committee is of the opinion that such financial information complies with the applicable accounting standards, the GEM Listing Rules and legal requirements, and that adequate disclosure have been made.

By order of the Board
Prime Intelligence Solutions Group Limited
懶豬科技集團有限公司
Mr. Yuen Kwok Wai, Tony
Chairman

Hong Kong, 9 February 2023

As at the date of this report, the executive Directors are Mr. Yuen Kwok Wai, Tony, Ms. Yuen Mei Ling, Pauline, Mr. Mui Pak Kuen and Mr. Hui Cho Lung; the non-executive Director is Mr. Yam Chiu Fan, Joseph; and the independent non-executive Directors are Mr. Chung Billy, Mr. Poon Wai Hung Richard and Mr. Wong Ching Wan.

審核委員會

本公司已遵循GEM上市規則第5.28及5.29條及企業管治守則條文第D.3.3及D.3.7條成立審核委員會(「**審核委員會**」)，並以書面列明其職權範疇。審核委員會的主要職責為檢討及監察本集團的財務申報程序及內部監控系統。審核委員會由三名獨立非執行董事組成，即鍾定縉先生(審核委員會主席)、潘偉雄先生及王青雲先生。

本公司截至2022年12月31日止九個月的未經審核簡明綜合財務報表已經審核委員會審閱。審核委員會認為，有關財務資料符合適用會計準則、GEM上市規則及法定要求，並已作出足夠披露。

承董事會命
Prime Intelligence Solutions Group Limited
懶豬科技集團有限公司
主席
阮國偉先生

香港，2023年2月9日

於本報告日期，執行董事為阮國偉先生、阮美玲女士、梅栢權先生及許佐龍先生；非執行董事為任超凡先生；及獨立非執行董事為鍾定縉先生、潘偉雄先生及王青雲先生。



PRIME INTELLIGENCE SOLUTIONS GROUP LIMITED
懶豬科技集團有限公司