



**創輝珠寶集團控股有限公司**  
**Chong Fai Jewellery Group Holdings Company Limited**

(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 : 8537

**2023/24**

**First Quarterly Report**  
**第一季度業績報告**

# CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”) 香港聯合交易所有限公司(「聯交所」) GEM 的特色

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# CORPORATE INFORMATION

## 公司資料

### Executive Directors

Mr. Fu Chun Keung (*Chairman and Chief Executive Officer*)  
Ms. Cheung Lai Yuk  
Ms. Fu Wan Ling

### Independent non-executive Directors

Mr. Chan Cheong Tat  
Mr. Wong Wing Keung Meyrick  
Mr. Chan Chi Ming Tony

### Audit Committee

Mr. Chan Chi Ming Tony (*Chairman*)  
Mr. Chan Cheong Tat  
Mr. Wong Wing Keung Meyrick

### Remuneration Committee

Mr. Chan Chi Ming Tony (*Chairman*)  
Mr. Fu Chun Keung  
Mr. Wong Wing Keung Meyrick

### Nomination Committee

Mr. Fu Chun Keung (*Chairman*)  
Mr. Chan Cheong Tat  
Mr. Wong Wing Keung Meyrick

### Company Secretary

Mr. Wong Ho Pang

### Compliance Officer

Ms. Cheung Lai Yuk

### Authorised Representatives

Mr. Fu Chun Keung  
Mr. Wong Ho Pang

### 執行董事

傅鎮強先生(*主席兼行政總裁*)  
張麗玉女士  
傅雲玲女士

### 獨立非執行董事

陳昌達先生  
王泳強先生  
陳子明先生

### 審核委員會

陳子明先生(*主席*)  
陳昌達先生  
王泳強先生

### 薪酬委員會

陳子明先生(*主席*)  
傅鎮強先生  
王泳強先生

### 提名委員會

傅鎮強先生(*主席*)  
陳昌達先生  
王泳強先生

### 公司秘書

黃浩鵬先生

### 合規主任

張麗玉女士

### 授權代表

傅鎮強先生  
黃浩鵬先生

## CORPORATE INFORMATION

### 公司資料

#### **Auditor**

Grant Thornton Hong Kong Limited  
11th Floor, Lee Garden Two  
28 Yun Ping Road  
Causeway Bay  
Hong Kong

#### **Legal Advisers**

*As to Hong Kong Law*  
Patrick Mak & Tse  
Rooms 901-905, 9/F, Wing On Centre  
111 Connaught Road Central  
Hong Kong

*As to Cayman Islands Law*  
Maples and Calder (Hong Kong) LLP  
53/F, The Center  
99 Queen's Road Central  
Hong Kong

#### **Principal Bankers**

The Hongkong and Shanghai Banking Corporation Limited  
HSBC Main Building  
1 Queen's Road Central  
Hong Kong

Nanyang Commercial Bank Limited  
151 Des Voeux Road Central  
Hong Kong

#### **核數師**

致同(香港)會計師事務所有限公司  
香港  
銅鑼灣  
恩平道28號  
利園2期11樓

#### **法律顧問**

*有關香港法律*  
麥家榮律師行  
香港  
干諾道中111號  
永安中心9樓901-905室

*有關開曼群島法律*  
邁普達律師事務所(香港)有限法律責任合夥  
香港  
皇后大道中99號  
中環中心53樓

#### **主要往來銀行**

香港上海滙豐銀行有限公司  
香港  
皇后大道中1號  
滙豐總行大廈

南洋商業銀行有限公司  
香港  
德輔道中151號

## CORPORATE INFORMATION

### 公司資料

#### Principal Share Registrar and Transfer Office in the Cayman Islands

Maples Fund Services (Cayman) Limited  
PO Box 1093  
Boundary Hall  
Cricket Square  
Grand Cayman, KY1-1102  
Cayman Islands

#### Hong Kong Branch Share Registrar

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

#### Registered office

PO Box 309, Ugland House  
Grand Cayman, KY1-1104  
Cayman Islands

#### Headquarters and principal place of business in Hong Kong

No. 6-13, Faerie Court  
80 Ko Shan Road  
Hung Hom  
Kowloon, Hong Kong

#### Company's website

[www.chongfaiholdings.com](http://www.chongfaiholdings.com)

#### Stock code

8537

#### 開曼群島股份過戶登記總處

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PO Box 1093  
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Cayman Islands

#### 香港股份過戶登記分處

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香港  
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#### 總部及香港主要營業地點

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#### 本公司網站

[www.chongfaiholdings.com](http://www.chongfaiholdings.com)

#### 股份代號

8537

# FINANCIAL HIGHLIGHTS

## 財務摘要

### HIGHLIGHTS

The profit for the three months ended 30 June 2023 was approximately HK\$1.0 million (2022: approximately of HK\$1.5 million).

The revenue of the Group for the three months ended 30 June 2023 was approximately HK\$48.6 million, representing an increase of approximately 51.0% as compared with the revenue of approximately HK\$32.2 million for the three months ended 30 June 2022.

The Board does not recommend the payment of any dividend for the three months ended 30 June 2023 (2022: nil).

The board (the “**Board**”) of Directors (the “**Directors**”) of the Company is pleased to announce the unaudited consolidated results of the Group for the three months ended 30 June 2023, together with comparative figures for the corresponding period of 2022.

In this report, “we”, “us” and “our” refer to the Company and where the context otherwise requires, the Group.

### 摘要

截至2023年6月30日止三個月，溢利約為1.0百萬港元(2022年：約為1.5百萬港元)。

截至2023年6月30日止三個月，本集團的收益約為48.6百萬港元，較截至2022年6月30日止三個月的收益約32.2百萬港元增加約51.0%。

董事會不建議就截至2023年6月30日止三個月派付任何股息(2022年：無)。

本公司董事(「**董事**」)會(「**董事會**」)欣然公佈本集團截至2023年6月30日止三個月的未經審核綜合業績，連同2022年同期的比較數字。

於本報告，「我們」指本公司，及如文義另有所指則為本集團。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### FIRST QUARTERLY DIVIDEND

The Board does not recommend the payment of any dividend for the three months ended 30 June 2023.

### OUTLOOK

During the three months ended 30 June 2023, the novel coronavirus (“COVID-19”) in Hong Kong was generally stable and a positive revenue growth momentum was able to be sustained. Also, the Hong Kong government launched the consumption voucher in April 2023. Thus, the Group’s revenue has improved stably.

Looking forward, the Group will seek to expand the Group’s jewellery design collection in line with customer needs, preferences and market trends and expand its retail presence to capture a wider range of market opportunities as the situation of COVID-19 and the economic environment in Hong Kong becomes better. We are extending our marketing campaign to the social media in the hope that it will bring a desirable return to the shareholders of the Company (the “Shareholders”) and sustain a long-term growth of the Group.

### BUSINESS REVIEW

The Group’s revenue increased by approximately HK\$16.4 million, or approximately 51.0%, from approximately HK\$32.2 million for the three months ended 30 June 2022 to approximately HK\$48.6 million for the three months ended 30 June 2023. The increase in revenue was mainly driven by an increased revenue of approximately HK\$7.3 million from the sales of gold jewellery products, approximately HK\$3.3 million from the sales of diamond, karat gold, jade, pearl, platinum jewellery products (the “gem-set jewellery products”), and approximately HK\$5.9 million from trading of recycled gold products. During the three months ended 30 June 2023, the COVID-19 in Hong Kong was generally stable and the Group was able to sustain a positive revenue growth momentum. Also, the Hong Kong government launched the consumption voucher scheme in April 2023, which stimulated local consumption and contributed to the significant revenue growth during the period.

### 第一季度股息

董事會不建議就截至2023年6月30日止三個月派付任何股息。

### 前景

截至2023年6月30日止三個月，新型冠狀病毒（「COVID-19」）疫情大致穩定及收入保持正增長勢頭。此外，香港政府於2023年4月推出消費券。至此，集團收入穩步提升。

展望未來，當COVID-19疫情及本港經濟環境好轉，本集團將致力擴大本集團的珠寶設計系列，以迎合客戶需求、喜好及市場趨勢，同時亦會擴充其零售據點，把握各種市場機遇。我們正將市場推廣活動拓展至社交媒體，以為公司的股東（「股東」）帶來豐厚回報，並維持本集團的長遠發展。

### 業務審視

本集團的收益由截至2022年6月30日止三個月約32.2百萬港元增加約16.4百萬港元或約51.0%至截至2023年6月30日止三個月約48.6百萬港元。收益增加主要由於銷售黃金珠寶產品的收益增加約7.3百萬港元，銷售鑽石、K金、翡翠、珍珠、鉑金珠寶產品（「寶石鑲嵌珠寶產品」）的收益增加約3.3百萬港元，及回收黃金產品貿易的收益增加約5.9百萬港元。截至2023年6月30日止三個月，COVID-19疫情大致穩定，集團收入亦保持正增長勢頭。此外，受惠於香港政府於2023年4月推出的消費券計劃，本地市民消費意欲回升，促使本集團期內收入有明顯增長。



## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### Revenue by Products

##### (a) *Diamond, karat gold, jade, pearl, platinum jewellery products*

For the three months ended 30 June 2023, the Group's revenue from Gem-set Jewellery Products increased by approximately HK\$3.3 million, or approximately 25.2%, from approximately HK\$12.8 million for the three months ended 30 June 2022 to approximately HK\$16.1 million for the three months ended 30 June 2023. Such increase was mainly attributable to the continuous recovery of local consumer sentiment and foot traffic in our shops.

##### (b) *Pure gold products*

For the three months ended 30 June 2023, the Group's retail and wholesales revenue from pure gold products increased by approximately HK\$7.3 million, or approximately 44.7%, from approximately HK\$16.3 million for the three months ended 30 June 2022 to approximately HK\$23.6 million for the three months ended 30 June 2023. The increase was mainly attributable to the continuous recovery of local consumer sentiment and foot traffic in our shops and that the global pure gold prices reached its peak in May 2023 which attracts the customers to purchase and invest in pure gold.

##### (c) *Trading of recycled gold products*

For the three months ended 30 June 2023, the Group's revenue from trading of recycled gold products increased by approximately HK\$5.9 million, or approximately 195.7%, from approximately HK\$3.0 million for the three months ended 30 June 2022 to approximately HK\$8.9 million for the three months ended 30 June 2023. The increase was mainly attributable to the continuous recovery of local consumer sentiment and foot traffic in our shops and that the global pure gold prices reached its peak in May 2023 which attracts the customers to sell their own gold products to us for recycling.

#### 按產品劃分的收益

##### (a) *鑽石·K金·翡翠·珍珠·鉑金珠寶產品*

截至2023年6月30日止三個月，本集團來自寶石鑲嵌珠寶產品的收益約為16.1百萬港元，較截至2022年6月30日止三個月約12.8百萬港元增加約3.3百萬港元或約25.2%。有關增幅主要由於本地市民消費意欲及我們店舖的人流繼續回升所致。

##### (b) *純金產品*

截至2023年6月30日止三個月，本集團來自純金產品的零售及批發收益為約23.6百萬港元，較截至2022年6月30日止三個月約16.3百萬港元增加約7.3百萬港元或約44.7%。有關增幅主要由於本地市民消費意欲及我們店舖的人流繼續回升，以及全球純金價格於2023年5月升至歷史高位，吸引顧客購入純金產品以作投資。

##### (c) *回收黃金產品貿易*

截至2023年6月30日止三個月，本集團來自回收黃金產品貿易的收益為約8.9百萬港元，較截至2022年6月30日止三個月約3.0百萬港元增加約5.9百萬港元或約195.7%。有關增幅主要由於本地市民消費意欲及我們店舖的人流繼續回升，以及全球純金價格於2023年5月升至歷史高位，吸引顧客沽出其擁有的純金產品作回收。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### Revenue by Business (sales channels)

##### (a) Retail

For the three months ended 30 June 2023, the Group's revenue from retail channel increased by approximately HK\$9.3 million, or approximately 34.4%, from approximately HK\$27.2 million for the three months ended 30 June 2022 to approximately HK\$36.5 million for the three months ended 30 June 2023. COVID-19 in Hong Kong was generally stable and a positive revenue growth momentum was able to be sustained for the three months ended 30 June 2023. Moreover, the retail revenue has increased significantly during three months ended 30 June 2023 as our customers tended to purchase more products after the government launched the consumption voucher scheme in April 2023.

##### (b) Wholesale

For the three months ended 30 June 2023, the Group's revenue from wholesale channel increased by approximately HK\$1.2 million, or approximately 58.9%, from approximately HK\$2.0 million for the three months ended 30 June 2022 to approximately HK\$3.2 million for the three months ended 30 June 2023. COVID-19 in Hong Kong was generally stable and a positive revenue growth momentum was able to be sustained for the three months ended 30 June 2023. In addition, due to the resumption of normal customs clearance between the Mainland China and Hong Kong during the three months ended 30 June 2023, spending from overseas and Chinese tourists increased which contributed to the growth in wholesale revenue.

##### (c) Trading of recycled gold products

For the three months ended 30 June 2023, the Group's revenue from trading of recycled gold products increased by approximately HK\$5.9 million, or approximately 195.7%, from approximately HK\$3.0 million for the three months ended 30 June 2022 to approximately HK\$8.9 million for the three months ended 30 June 2023. The increase was mainly attributable to the continuous recovery of local consumer sentiment and foot traffic in our shops and that the global pure gold prices reached its peak in May 2023 which attracts the customers to sell their own gold products to us for recycling.

#### 按業務劃分的收益(銷售渠道)

##### (a) 零售

截至2023年6月30日止三個月，本集團來自零售渠道的收益為約36.5百萬港元，較截至2022年6月30日止三個月約27.2百萬港元增加約9.3百萬港元或約34.4%。截至2023年6月30日止三個月疫情大致穩定及收入保持正增長勢頭。此外，由於我們的客戶在政府於2023年4月推出消費券計劃後傾向於購買更多產品，因此截至2023年6月30日的三個月內，零售收入顯著增加。

##### (b) 批發

截至2023年6月30日止三個月，本集團來自批發渠道的收益為約3.2百萬港元，較截至2022年6月30日止三個月約2.0百萬港元增加約1.2百萬港元或約58.9%。截至2023年6月30日止三個月疫情大致穩定及收入保持正增長勢頭。與此同時，截至2023年6月30日的三個月，本港與內地恢復全面通關，海外及中國大陸旅客消費增加以致來自批發渠道的收益亦有上升。

##### (c) 回收黃金產品貿易

截至2023年6月30日止三個月，本集團來自回收黃金產品貿易的收益為約8.9百萬港元，較截至2022年6月30日止三個月約3.0百萬港元增加約5.9百萬港元或約195.7%。有關增幅主要由於本地市民消費意欲及我們店舖的人流繼續回升，以及全球純金價格於2023年5月升至歷史高位，吸引顧客沽出其擁有的純金產品作回收。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### Overall Gross Profit and Gross Profit Margin

The Group's gross profit increased by approximately HK\$2.2 million, or approximately 22.4%, from approximately HK\$9.7 million for the three months ended 30 June 2022 to approximately HK\$11.9 million for the three months ended 30 June 2023. The Group's gross profit margin decreased from approximately 30.3% for the three months ended 30 June 2022 to approximately 24.6% for the three months ended 30 June 2023. There were no significant changes of gross profit margin policy for the gem-set jewellery products and gold jewellery products during the three months ended 30 June 2023. However, there were changes in the composition of the revenue by products during the three months ended 30 June 2023, with the revenue from sales of gold jewellery products and recycled gold products, which had a lower gross profit margin as compared to the gem-set products, accounting for a greater proportion of the total revenue for the three months ended 30 June 2023, which therefore caused a decrease in gross profit margin.

#### Other income

Other income for the three months ended 30 June 2023 amounted to approximately HK\$68,000 (2022: approximately HK\$1.0 million), representing a decrease of approximately HK\$0.9 million as compared with the corresponding period in 2022. The decrease in other income was mainly due to the fact that the Anti-epidemic Fund under the Employment Support Scheme from the Hong Kong government, of which HK\$0.8 million was provided to the Company during the three months ended 30 June 2022, was no longer available to the Company for the three months ended 30 June 2023.

#### 整體毛利及毛利率

本集團的毛利由截至2022年6月30日止三個月的約9.7百萬港元增加約2.2百萬港元或約22.4%至截至2023年6月30日止三個月的約11.9百萬港元。本集團的毛利率由截至2023年6月30日止三個月的約30.3%減少至截至2023年6月30日止三個月的約24.6%。截至2023年6月30日止三個月，寶石鑲嵌珠寶產品及黃金珠寶產品的毛利率政策並無重大變動。但是由於截至2023年6月30日止三個月的產品收益結構有變，本季度來自銷售純金產品及回收黃金產品貿易的收益(毛利率較寶石鑲嵌珠寶產品低)佔集團總收益的比例有明顯上升，以致本季度的毛利率有所下降。

#### 其他收入

截至2023年6月30日止三個月，其他收入約為68,000港元(2022年：約為1.0百萬港元)，較2022年同期減少約0.9百萬港元。其他收入的減少主要由於截至2022年6月30日止三個月透過政府防疫抗疫基金「保就業」計劃所獲政府補助約0.8百萬港元，但是截至2023年6月30日止三個月本公司沒有獲得相關之政府補助。

## OTHER INFORMATION 其他資料

### CORPORATE GOVERNANCE PRACTICE

The Company is committed to achieving and maintaining the highest standards of corporate governance consistent with the needs and requirements of the business and its shareholders, and consistent with the code provisions as set out in the Corporate Governance Code (the “**CG Code**”) contained in Appendix 15 to the GEM Listing Rules. The Group has considered the CG Code and has put in place the corporate governance practices to meet the code provisions. Except for the deviation from code provision C.2.1 in Part 2 of the CG Code, the Group has adopted and complied with the CG Code during the three months ended 30 June 2023 up to the date of this report.

Mr. Fu Chun Keung, the major founder of the Group, is the chairman of the Board and chief executive officer of the Company. With extensive experience in jewelry industry, Mr. Fu is responsible for the overall management, decision-making and strategy planning of the Group and is instrumental to the Group's growth and business expansion. Since Mr. Fu is the key person for the Group's development and he will not undermine the Group's interests in any way under any circumstances, the Board considers that vesting the roles of chairman and chief executive officer in Mr. Fu is in the best interest of the Group and beneficial to the management of the Group. In addition, the senior management and the Board, which comprise experienced individuals, could effectively check and balance the power and authority of Mr. Fu. Therefore, the Board considers that the deviation from code provision C.2.1 in Part 2 of the CG Code is appropriate in such circumstances.

### 企業管治常規

本公司致力達致並維持最高企業管治水平，以期切合業務及其股東的需求及要求，並符合GEM上市規則附錄十五所載的企業管治守則(「**企業管治守則**」)的守則條文。本集團已考慮企業管治守則並設有企業管治常規，以遵守守則條文。自截至2023年6月30日止三個月直至本報告日期，除偏離企業管治守則第2部份的第C.2.1條外，本集團已採納及遵守企業管治守則。

本集團的主要創辦人傅鎮強先生為董事會主席兼本公司行政總裁。憑藉傅先生於珠寶行業的豐富經驗，彼負責本集團的整體管理、決策及戰略規劃，且對本集團的增長及業務擴張貢獻良多。由於傅先生為本集團發展的關鍵人物，且彼於任何情況下將不會以任何方式損害本集團的利益，故董事會認為將主席及行政總裁的職務授予傅先生符合本集團的最佳利益，並對本集團的管理有利。此外，由經驗豐富的個人組成的高級管理層及董事會可有效監察及制衡傅先生的權力及職權。因此，董事會認為於該等情況下偏離企業管治守則第2部份的第C.2.1條乃屬恰當。

## OTHER INFORMATION 其他資料

### DIRECTORS' SECURITIES TRANSACTION

The Company has adopted 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 as the code of conduct for dealing in securities of the Company by the Directors. Having made specific enquiries of all the Directors, each of them has confirmed that they have complied with the Required Standard of Dealings during the three months ended 30 June 2023. No incident of non-compliance was noted by the Company during such period.

### PURCHASE, SALE OR REDEMPTION OF LISTING SECURITIES

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's shares during the three months ended 30 June 2023.

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

As at 30 June 2023, 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 Futures Ordinance, Cap. 571 of the Laws of Hong Kong (the “SFO”)) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register maintained by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

### 董事證券交易

本公司已採納GEM上市規則第5.48條至5.67條所載的交易規定標準(「**交易規定標準**」)作為董事買賣本公司證券的操守守則。向全體董事作出特定查詢後，各董事均已確認彼等於截至2023年6月30日止三個月一直遵守交易規定標準。於上述期間，本公司概無發現任何不合規事件。

### 購買、出售或贖回上市證券

本公司或其任何附屬公司於截至2023年6月30日止三個月內概無購買、出售或贖回本公司任何股份。

### 董事及行政總裁於本公司及任何相聯法團的股份、相關股份及債權證的權益及淡倉

於2023年6月30日，董事及本公司的行政總裁於本公司或其任何相聯法團(定義見香港法例第571章證券及期貨條例(「**證券及期貨條例**」)第XV部)的股份、相關股份及債權證中擁有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及淡倉(包括根據證券及期貨條例有關條文彼等被當作或視為擁有的權益及淡倉)，或根據證券及期貨條例第352條須登記於由本公司存置的登記冊的權益或淡倉，或根據GEM上市規則第5.46條至第5.67條須知會本公司及聯交所的權益及淡倉如下：

## OTHER INFORMATION 其他資料

### Long positions in ordinary shares and underlying shares of the Company

於本公司普通股及相關股份的好倉

Name	Capacity	Number of Shares <sup>1</sup> held as at 30 June 2023 於2023年6月30日持有的股份數目 <sup>1</sup>	Percentage of shareholding in the Company's issued share capital as at
			30 June 2023 於2023年6月30日佔本公司已發行股本的股權百分比
Mr. FU Chun Keung (“Mr. Fu”) <sup>2</sup> 傅鎮強先生(「傅先生」) <sup>2</sup>	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. FU Wan Ling (“Ms. Fu”) <sup>2</sup> 傅雲玲女士(「傅女士」) <sup>2</sup>	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. CHEUNG Lai Yuk (“Ms. Cheung”) <sup>2, 3</sup> 張麗玉女士(「張女士」) <sup>2, 3</sup>	Interest in controlled corporation, interest of spouse 受控法團權益、配偶權益	562,500,000	75%

Notes:

- All interests stated are long positions.
- Mr. Fu, Ms. Fu and Ms. Cheung collectively are interested in the entire issued share capital of Mythe Group Holdings Company Limited (“MGH Limited”) which holds 562,500,000 Shares and they are therefore deemed to be interested in the Shares held by MGH Limited by virtue of the SFO.
- Ms. Cheung is the spouse of Mr. Fu and she is therefore deemed to be interested in the Shares held by Mr. Fu by virtue of the SFO.

附註：

- 列示的所有權益均為好倉。
- 傅先生、傅女士及張女士共同擁有 Mythe Group Holdings Company Limited (「MGH Limited」，其持有 562,500,000 股股份) 全部已發行股本權益，因此，根據證券及期貨條例，彼等被視為於 MGH Limited 持有的股份中擁有權益。
- 張女士為傅先生的配偶，因此，根據證券及期貨條例，彼被視為於傅先生持有的股份中擁有權益。

## OTHER INFORMATION

### 其他資料

Save as disclosed herein, neither the Directors nor any of their associates had any interests or short positions in shares, underlying shares and debentures of the Company or any of its associated corporations as at 30 June 2023 as defined in Section 352 of the SFO. In addition, at no time during the quarter had the Directors and chief executive of the Company (including their spouses and children under 18 years of age) any interest in, or been granted, or exercised any rights to subscribe for shares (or warrants or debentures, if applicable) of the Company and its associated corporations (within the meaning of the SFO). Save as disclosed above, at no time during the quarter was the Company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

#### **Substantial Shareholders' Interests and Short Positions in the Shares and Underlying Shares of the Company**

As at 30 June 2023, the interests or short positions of person in the shares and underlying shares and debentures of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or, who is, directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group, or any other substantial shareholders whose interests or short positions were recorded in the register required to be kept by the Company under Section 336 of the SFO were as follows:

除本季度報告所披露者外，於2023年6月30日，概無董事或其任何聯繫人於本公司或其任何相聯法團的股份、相關股份及債權證中擁有任何權益或淡倉(定義見證券及期貨條例第352條)。此外，於本季度內任何時間，董事及本公司最高行政人員(包括彼等的配偶及18歲以下的子女)概無於可認購本公司及其相聯法團(定義見證券及期貨條例)股份(或認股權證或債券(如適用))的權利中擁有任何權益，或獲授或已行使任何有關權利。除上文所披露者外，本公司或其任何附屬公司於季度內任何時間概無訂立任何安排，致使董事透過收購本公司或任何其他法人團體的股份或債券而獲得利益。

#### **主要股東於本公司股份及相關股份中的權益及淡倉**

於2023年6月30日，將於本公司股份及相關股份及債權證中擁有根據證券及期貨條例第XV部第2及3分部的條文向本公司披露的權益或淡倉，或直接或間接擁有附帶權利可於所有情況下在本集團任何其他成員公司的股東大會投票的任何類別股本面值5%或以上權益的人士，或其權益或淡倉已記入本公司根據證券及期貨條例第336條須存置的登記冊的任何其他主要股東如下：

## OTHER INFORMATION 其他資料

### Long positions in ordinary shares and underlying shares of the Company

於本公司普通股及相關股份的好倉

Name	Capacity	Number of Shares <sup>1</sup> held as at 30 June 2023	Percentage of shareholding in the Company's issued share capital as at
			30 June 2023
名稱／姓名	身份	於2023年6月30日持有的股份數目 <sup>1</sup>	於2023年6月30日佔本公司已發行股本的股權百分比
MGH Limited <sup>2</sup>	Beneficial Interest 實益權益	562,500,000	75%
Mr. Fu <sup>2</sup> 傅先生 <sup>2</sup>	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. Fu <sup>2</sup> 傅女士 <sup>2</sup>	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. Cheung <sup>2,3</sup> 張女士 <sup>2,3</sup>	Interest in controlled corporation, interest of spouse 受控法團權益、配偶權益	562,500,000	75%

Notes:

- All interests stated are long positions.
- The entire issued share capital of MGH Limited is legally and beneficially owned by Mr. Fu, Ms. Fu and Ms. Cheung who are deemed to be interested in the Shares held by MGH Limited by virtue of the SFO.
- Ms. Cheung is the spouse of Mr. Fu and she is therefore deemed to be interested in the Shares held by Mr. Fu by virtue of the SFO.

附註：

- 列示的所有權益均為好倉。
- MGH Limited全部已發行股本由傅先生、傅女士及張女士合法實益擁有，根據證券及期貨條例，彼等被視為於MGH Limited持有的股份中擁有權益。
- 張女士為傅先生的配偶，因此，根據證券及期貨條例，彼被視為於傅先生持有的股份中擁有權益。



## OTHER INFORMATION

### 其他資料

Save as disclosed above, as at 30 June 2023, the Directors were not aware of any other person (other than the Directors and chief executives of the Company) who had an interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or, who is, directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group, or any other substantial Shareholders whose interests or short positions were recorded in the register required to be kept by the Company under Section 336 of the SFO.

### SHARE AWARD SCHEME

The Company adopted a share award scheme on 19 March 2021 (the “Share Award Scheme”). It is a share incentive scheme which is established to recognise and acknowledge the contributions that the eligible persons have had or may have made to the Group. The terms of the Share Award Scheme are in compliance with the provision of Chapter 23 of the GEM Listing Rules.

As at 30 June 2023, Bank of Communications Trustee Limited (the “Trustee”) held 10,630,000 shares of the Company purchased but not yet awarded under the Share Award Scheme.

As at 30 June 2023, no share award was granted, exercised, outstanding, cancelled or lapsed under the Share Award Scheme.

### SHARE OPTION SCHEME

The Company adopted a share option scheme on 6 March 2019 (the “Share Option Scheme”). It is a share incentive scheme which is established to recognise and acknowledge the contributions that the eligible participants have had or may have made to the Group. The terms of the Share Option Scheme are in compliance with the provision of Chapter 23 of the GEM Listing Rules.

As at 30 June 2023, no share option was granted, exercised, outstanding, cancelled or lapsed under the Share Option Scheme.

### DIRECTORS’ INTERESTS IN COMPETING BUSINESS

As at 30 June 2023, none of the Directors or their respective close associates (as defined under the GEM Listing Rules) had any business or interests in a business which competes or is likely to compete, either directly or indirectly, with the business of the Group.

除上文所披露者外，於2023年6月30日，董事並不知悉於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司披露的權益或淡倉的任何其他人士(董事及本公司最高行政人員除外)，或直接或間接擁有附帶權利可於所有情況下在本集團任何其他成員公司的股東大會投票的任何類別股本面值5%或以上權益的人士，或其權益或淡倉已記入本公司根據證券及期貨條例第336條須存置的登記冊的任何其他主要股東。

### 股份獎勵計劃

本公司於2021年3月19日採納一項股份獎勵計劃(「股份獎勵計劃」)。該計劃為一項股份獎勵計劃，乃為嘉許及肯定合資格參與者對本集團所作出或可能作出的貢獻而設立。股份獎勵計劃的條款符合GEM上市規則第23章的規定。

於2023年6月30日，交通銀行信託有限公司(「受託人」)持有公司10,630,000股但尚未在股份獎勵計劃中作出獎勵。

於2023年6月30日，概無股份獎勵根據股份獎勵計劃已獲授出、行使、尚未行使、註銷或失效。

### 購股權計劃

本公司於2019年3月6日採納一項購股權計劃(「購股權計劃」)。該計劃為一項股份獎勵計劃，乃為嘉許及肯定合資格參與者對本集團所作出或可能作出的貢獻而設立。購股權計劃的條款符合GEM上市規則第23章的規定。

於2023年6月30日，概無購股權根據購股權計劃已獲授出、行使、尚未行使、註銷或失效。

### 董事於競爭業務的權益

於2023年6月30日，概無董事或彼等各自的緊密聯繫人(定義見GEM上市規則)擁有任何與本集團業務直接或間接存在競爭或可能存在競爭的業務或於該業務中擁有任何權益。

## OTHER INFORMATION

### 其他資料

#### AUDIT COMMITTEE

The Audit Committee comprises of three independent non-executive Directors of the Company, namely, Mr. CHAN Chi Ming Tony, Mr. CHAN Cheong Tat and Mr. WONG Wing Keung Meyrick. Mr. Chan Chi Ming Tony is the chairman of the Audit Committee. The primary duties of audit committee include reviewing and supervision of the financial reporting process, the internal monitoring system and risk management system of the Group.

The Audit Committee has reviewed the Group's unaudited consolidated results for the three months ended 30 June 2023 and considered that the preparation of those results are in compliance with the appropriate accounting standards and relevant regulations and laws.

#### FUTURE PLANS FOR MAJOR ACQUISITION AND DISPOSALS

Currently, the Group has no plans for major acquisitions and disposals.

#### RISK MANAGEMENT AND INTERNAL CONTROL

The Board has conducted regular review of the risk management and internal control systems of the Group to ensure that the systems are effective and appropriate.

#### SUFFICIENCY OF PUBLIC FLOAT

Based on the information publicly available to the Company and within the knowledge of the Directors, the Company has maintained the sufficiency of public float requirement as specified in the GEM Listing Rules as at the latest practicable date prior to the issue of this report.

By order of the Board

**Chong Fai Jewellery Group Holdings Company Limited**

**FU Chun Keung**

*Chairman and Chief Executive Officer*

Hong Kong, 8 August 2023

*As at the date of this report, the executive Directors are Mr. Fu Chun Keung, Ms. Cheung Lai Yuk and Ms. Fu Wan Ling; and the independent non-executive Directors are Mr. Chan Cheong Tat, Mr. Wong Wing Keung Meyrick and Mr. Chan Chi Ming Tony.*

#### 審核委員會

審核委員會由本公司3名獨立非執行董事組成，即陳子明先生、陳昌達先生及王泳強先生。陳子明先生為審核委員會主席。審核委員會的主要職責包括檢討及監督本集團的財務匯報程序、內部控制系統及風險管理系統。

審核委員會已審閱本集團截至2023年6月30日止三個月的未經審核綜合業績，並認為該等業績的編製符合適合的會計準則及有關監管和法律。

#### 有關重大收購及出售的未來計劃

本集團當前並無有關重大收購及出售的計劃。

#### 風險管理及內部控制

董事會已對本集團的風險管理及內部監控制度進行定期檢討，以確保有關制度有效且恰當。

#### 充足公眾持股量

根據本公司可得的公開資料及董事所知，截至本報告刊發前的最後實際可行日期，本公司一直維持GEM上市規則中所訂明的充足公眾持股量之規定。

承董事會命

**創輝珠寶集團控股有限公司**

**傅鎮強**

*主席兼行政總裁*

香港，2023年8月8日

於本報告日期，執行董事為傅鎮強先生、張麗玉女士及傅雲玲女士；而獨立非執行董事為陳昌達先生、王泳強先生及陳子明先生。

# 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

For the three months ended 30 June 2023

截至2023年6月30日止三個月

				<b>Three months ended 30 June</b>	
				截至6月30日止三個月	
				<b>2023</b>	2022
				<b>2023年</b>	2022年
		<i>Notes</i>		<b>HK\$'000</b>	HK\$'000
		<i>附註</i>		<b>千港元</b>	千港元
				<b>(unaudited)</b>	(unaudited)
				<b>(未經審核)</b>	(未經審核)
<b>Revenue</b>	<b>收益</b>	3		<b>48,578</b>	32,174
Cost of goods sold	已售商品成本			<b>(36,649)</b>	(22,428)
<b>Gross profit</b>	<b>毛利</b>			<b>11,929</b>	9,746
Other income	其他收入	4		<b>68</b>	944
Other (losses)/gains, net	其他(虧損)/收益淨額	5		<b>(454)</b>	301
Selling and distribution costs	銷售及分銷成本			<b>(6,533)</b>	(5,790)
General and administrative expenses	一般及行政開支			<b>(3,316)</b>	(3,105)
Finance costs	財務成本	6		<b>(362)</b>	(322)
Share of (losses)/profits of associates	應收聯營公司之 (虧損)/溢利			<b>(70)</b>	20
<b>Profit before taxation</b>	<b>除稅前溢利</b>	7		<b>1,262</b>	1,794
Income tax expense	所得稅開支	9		<b>(220)</b>	(293)
<b>Profit for the period</b>	<b>期內溢利</b>			<b>1,042</b>	1,501
<b>Other comprehensive expense for the period</b>	<b>期內其他全面開支</b>				
<i>Item that may be reclassified subsequently to profit or loss</i>	<i>其後可能重新分類至 損益的項目</i>				
Exchange differences arising on translation of a foreign operation	換算外國業務產生的 匯兌差額			<b>(190)</b>	(90)
Total comprehensive income for the period	期內全面收入總額			<b>852</b>	1,411
<b>Earnings per share</b>	<b>每股盈利</b>				
Basic (HK cents)	基本(港仙)	8		<b>0.14</b>	0.20

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 未經審核簡明綜合權益變動表

For the three months ended 30 June 2023  
截至2023年6月30日止三個月

		Share capital	Share premium	Award Scheme 就股份獎勵計劃 持有股份	Other reserve*	Exchange reserve	Retained profits	Total
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	其他儲備 HK\$'000 千港元 (Note) (附註)	匯兌儲備 HK\$'000 千港元	保留溢利 HK\$'000 千港元	總計 HK\$'000 千港元	
<b>At 31 March 2023 (audited)</b>	<b>於2023年3月31日 (經審核)</b>	7,500	35,242	(753)	20,489	(1,806)	9,689	70,361
Profit for the period	期內溢利	—	—	—	—	—	1,042	1,042
Exchange differences arising from translation of a foreign operation	換算外國業務產生的匯兌差額	—	—	—	—	(190)	—	(190)
Total comprehensive (expense) income for the period	期內全面(開支)收入總額	—	—	—	—	(190)	1,042	852
<b>At 30 June 2023</b>	<b>於2023年6月30日</b>	7,500	35,242	(753)	20,489	(1,996)	10,731	71,213
<b>At 31 March 2022 (audited)</b>	<b>於2022年3月31日 (經審核)</b>	7,500	35,242	(693)	20,489	(1,168)	11,580	72,950
Profit for the period	期內溢利	—	—	—	—	—	1,501	1,501
Exchange differences arising from translation of a foreign operation	換算外國業務產生的匯兌差額	—	—	—	—	(90)	—	(90)
Total comprehensive (expense) income for the period	期內全面(開支)收入總額	—	—	—	—	(90)	1,501	1,411
<b>At 30 June 2022</b>	<b>於2022年6月30日</b>	7,500	35,242	(693)	20,489	(1,258)	13,081	74,361

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 未經審核簡明綜合財務報表附註

### 1. GENERAL

Chong Fai Jewellery Group Holdings Company Limited (the “Company”) is a public limited company incorporated in the Cayman Islands on 11 January 2018 and its shares are listed on GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The address of the registered office of the Company is PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands and the principal place of business of the Company is at No. 6-13 Faerie Court, 80 Ko Shan Road, Hung Hom, Kowloon, Hong Kong.

The immediate holding company and ultimate holding company of the Company is Mythe Group Holdings Company Limited (“BVI-1”) which was incorporated in the British Virgin Islands (the “BVI”). Its ultimate controlling party is Mr. Fu Chun Keung (“Mr. Fu”).

The unaudited condensed consolidated financial statements are presented in Hong Kong dollars (“HK\$”), which is the same as the functional currency of the Company.

### 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The unaudited condensed consolidated financial results for the three months ended 30 June 2023 have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations (hereinafter collectively referred to as the “HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and applicable disclosures required by the GEM Listing Rules. The unaudited condensed consolidated financial results do not include all of the information and disclosures required in the annual consolidated financial statements and hence should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2023.

The unaudited condensed consolidated financial results for the three months ended 30 June 2023 have been prepared on the historical cost basis and have been presented in Hong Kong Dollars (“HK\$”), which is also the functional currency of the Company and all values are rounded to the nearest thousand (“HK\$’000”) except otherwise indicated.

HKICPA has issued a number of new and revised HKFRSs and interpretations that are first effective or available for early adoption for the Relevant Period. There have been no significant changes to the accounting policies applied in these financial statements for the Relevant Period presented as a result of these developments.

The condensed consolidated financial statements are unaudited, but have been reviewed by the audit committee (“Audit Committee”) of the Company and were approved for issue by the Board.

### 1. 一般資料

創輝珠寶集團控股有限公司(「本公司」)於2018年1月11日於開曼群島註冊成立為公眾有限公司，而其股份於香港聯合交易所有限公司(「聯交所」) GEM上市。本公司註冊辦事處之地址為PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands，以及本公司主要營業地點之地址為香港九龍紅磡高山道80號富怡閣6-13號。

本公司直接控股公司及最終控股公司為於英屬處女群島(「英屬處女群島」)註冊成立的Mythe Group Holdings Company Limited(「英屬處女群島-1」)。其最終控制方為傅鎮強先生(「傅先生」)。

未經審核簡明綜合財務報表以港元(「港元」)呈列，與本公司功能貨幣相同。

### 2. 編製基準及會計政策

截至2023年6月30日止三個月的未經審核簡明綜合財務業績已根據香港會計師公會(「香港會計師公會」)頒佈的所有適用香港財務報告準則、香港會計準則及詮釋(以下統稱「香港財務報告準則」)及GEM上市規則規定的適用披露編製。未經審核簡明綜合財務業績並不包括年度綜合財務報表規定的所有資料及披露，並因此應當與本集團截至2023年3月31日止年度的綜合財務報表一併閱讀。

截至2023年6月30日止三個月的未經審核簡明綜合財務業績已按過往成本基準編製，並以港元(「港元」)，亦為本公司功能貨幣)呈列，而除另有列明外，所有價值均約整至最接近千位數(「千港元」)。

香港會計師公會已頒佈多項於相關期間首次生效及可供提早採納的新訂及經修訂香港財務報告準則及詮釋。該等發展並無導致該等財務報表所呈列於相關期間應用的會計政策出現任何重大變動。

簡明綜合財務報表乃未經審核，惟已由本公司審核委員會(「審核委員會」)審閱並獲董事會批准刊發。

**NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED  
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**3. REVENUE AND SEGMENT INFORMATION**

Revenue represents amounts received and receivable for the sales of jewellery products and net of discounts and returns during the period.

The Group's revenue recognised during the period are as follows:

		<b>Three months ended 30 June</b>	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		<b>(unaudited)</b>	<b>(unaudited)</b>
		(未經審核)	(未經審核)
Jewellery business:	珠寶業務：		
Retail operation of jewellery shops	珠寶店零售業務	<b>36,514</b>	27,163
Wholesales of jewellery products	珠寶產品批發	<b>3,201</b>	2,014
		<b>39,715</b>	29,177
Trading of recycled gold products	回收黃金產品貿易	<b>8,863</b>	2,997
Total	總計	<b>48,578</b>	32,174

**3. 收益及分部資料**

收益指期內珠寶產品銷售以及扣除折扣及回佣的已收及應收金額。

本集團期內確認之收益如下：

		<b>Three months ended 30 June</b>	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		<b>(unaudited)</b>	<b>(unaudited)</b>
		(未經審核)	(未經審核)
Jewellery business by product:	按產品劃分珠寶業務：		
— Gem-set jewellery products	— 寶石鑲嵌珠寶產品	<b>16,078</b>	12,846
— Gold jewellery products	— 黃金珠寶產品	<b>23,637</b>	16,331
		<b>39,715</b>	29,177
Trading of recycled gold products	回收黃金產品貿易	<b>8,863</b>	2,997
		<b>48,578</b>	32,174

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**4. OTHER INCOME**

**4. 其他收入**

		<b>Three months ended 30 June</b>	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Sundry income	雜項收入	6	35
Dividend income from financial assets at fair value through profit or loss ("FVTPL")	按公平值計入損益(「按公平值計入 損益」)的金融資產的股息收入	28	72
Bank interest income	銀行利息收入	34	1
Government grants (Note)	政府補助(附註)	-	836
		<b>68</b>	<b>944</b>

Note:

Government grants were received from the government of Hong Kong Special Administrative Region of the People's Republic of China for the Anti-epidemic Fund under Employment Support Scheme for the three months ended 30 June 2022.

附註：

截至2022年6月30日止三個月，政府補助乃透過防疫抗疫基金根據「保就業」計劃獲中華人民共和國香港特別行政區政府發放。

**5. OTHER (LOSSES)/GAINS, NET**

**5. 其他(虧損)/收益淨額**

		<b>Three months ended 30 June</b>	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Net foreign exchange gain	外匯收益淨額	1	1
Fair value (loss)/gain on financial assets at FVTPL, net	按公平值計入損益的金融資產 的公平值(虧損)/收益淨額	(455)	300
		<b>(454)</b>	<b>301</b>

**6. FINANCE COSTS**

**6. 財務成本**

		<b>Three months ended 30 June</b>	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Interest on bank borrowings	銀行借款利息	266	197
Finance charges on lease liabilities	租賃負債的財務費用	96	125
		<b>362</b>	<b>322</b>

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**7. PROFIT BEFORE TAXATION**

Profit before taxation has been arrived at after charging (crediting):

**7. 除稅前溢利**

除稅前溢利乃經扣除(計入)下列各項後達致：

		<b>Three months ended 30 June</b>	
		<b>截至6月30日止三個月</b>	
		<b>2023</b>	2022
		<b>2023年</b>	2022年
		<b>HK\$'000</b>	HK\$'000
		千港元	千港元
		<b>(unaudited)</b>	(unaudited)
		<b>(未經審核)</b>	(未經審核)
Short term leases and leases with lease term shorter than 12 months as at initial application of HKFRS 16	短期租賃及在首次應用香港財務報告準則第16號時，租賃期少於12個月的租賃	<b>150</b>	31
Depreciation of property, plant and equipment	物業、廠房及設備的折舊		
— Owned assets	— 自有資產	<b>302</b>	245
— Right-of-use assets	— 使用權資產	<b>2,128</b>	2,016
Total depreciation of property, plant and equipment	物業、廠房及設備的折舊總額	<b>2,430</b>	2,261
Directors' remuneration	董事薪酬		
— fee	— 袍金	<b>992</b>	959
— salaries and other benefits	— 薪金及其他福利	—	—
— retirement benefit scheme contributions	— 退休福利計劃供款	<b>38</b>	37
		<b>1,030</b>	996
Other staff's salaries and other benefits	其他員工薪金及其他福利	<b>4,139</b>	3,525
Other staff's retirement benefit scheme contributions	其他員工退休福利計劃供款	<b>215</b>	192
Total staff costs	員工成本總額	<b>5,384</b>	4,713
Auditor's remuneration	核數師酬金	<b>125</b>	125
Cost of inventories recognised as an expense	確認為開支的存貨成本	<b>43,842</b>	22,428
Write-down of inventories to net realisable value, net	將存貨撇減至可變現淨值	—	—



NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED  
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8. EARNINGS PER SHARE

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

		Three months ended 30 June	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Earnings for the period	期內盈利	1,042	1,501

		Number of shares	
		股份數目	
		30 June	
		6月30日	
		2023	2022
		2023年	2022年
		'000	'000
		千股	千股
Weighted average number of shares for the purpose of calculating basic loss per share	計算每股基本虧損的股份加權平均數	750,000	750,000

No diluted earnings per share is presented as there were no potential dilutive ordinary shares in issue during the three months ended 30 June 2023 and 2022.

8. 每股盈利

每股基本盈利乃按下列數據計算：

		Three months ended 30 June	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
Earnings for the period	期內盈利	1,042	1,501

		Number of shares	
		股份數目	
		30 June	
		6月30日	
		2023	2022
		2023年	2022年
		'000	'000
		千股	千股
Weighted average number of shares for the purpose of calculating basic loss per share	計算每股基本虧損的股份加權平均數	750,000	750,000

截至2023年及2022年6月30日止三個月，由於概無已發行潛在攤薄普通股，故並無呈列每股攤薄盈利。

9. INCOME TAX EXPENSE

		Three months ended 30 June	
		截至6月30日止三個月	
		2023	2022
		2023年	2022年
		HK\$'000	HK\$'000
		千港元	千港元
		(unaudited)	(unaudited)
		(未經審核)	(未經審核)
The tax charge comprises:	稅項開支包括：		
Hong Kong Profits Tax — Current period	香港利得稅 — 當前期間	220	293
Deferred tax credit	遞延稅抵免	—	—
		220	293

10. DIVIDENDS

The Board does not recommend the payment of any dividend for the three months ended 30 June 2023 (2022: nil).

10. 股息

董事會不建議就截至2023年6月30日止三個月派付任何股息(2022年：無)。



**創輝珠寶集團控股有限公司**  
**Chong Fai Jewellery Group Holdings Company Limited**