

高萌·科技

KML Technology Group Limited

高萌科技集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

Stock Code 股份代號 : 8065

First Quarterly Report
第一季度報告 **2023**

CHARACTERISTIC 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 and no assurance is given that there will be a liquid market in the securities traded on GEM.

Hong Kong Exchanges and Clearing Limited and the Stock Exchange take no responsibility for the contents of this report, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this report.

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

This report, in both English and Chinese versions, is available on the Company’s website at www.kml.com.hk.

香港聯合交易所有限公司（「聯交所」）GEM的特色

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

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

香港交易及結算所有限公司以及聯交所對本報告的內容概不負責，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。

本報告的資料乃遵照聯交所**GEM**證券上市規則（「**GEM**上市規則」）而刊載，旨在提供有關高萌科技集團有限公司（「**本公司**」，連同其附屬公司統稱「**本集團**」或「**我們**」）的資料；本公司董事（「**董事**」）願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成份，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。

本報告的英文本及中文本已登載於本公司網站www.kml.com.hk。

CONTENTS

目錄

	Page 頁次
Corporate Information 公司資料	3
Financial Highlights 財務摘要	6
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income 簡明綜合損益及其他全面收益表	7
Condensed Consolidated Statement of Changes in Equity 簡明綜合權益變動表	8
Notes to the Condensed Consolidated Financial Statements 簡明綜合財務報表附註	9
Management Discussion and Analysis 管理層討論及分析	16
Corporate Governance and Other Information 企業管治及其他資料	23

CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors

Mr. Luk Kam Ming (*Chairman*)
Mr. Chan Chak Lun Philip (*retired as executive Director and ceased to act as chief executive officer on 7 August 2023*)
Mr. Luk Kwai Lung (*appointed as chief executive officer on 7 August 2023*)
Mr. Luk Yin Cheung

Independent Non-executive Directors

Mr. Lau On Kwok
Mr. Law Wing Chi Stephen
Dr. Tse Chi Kong
Mr. Yu Wing Lok Garry (*retired on 7 August 2023*)

Audit Committee

Mr. Lau On Kwok (*Chairman*)
Mr. Law Wing Chi Stephen
Dr. Tse Chi Kong

Remuneration Committee

Dr. Tse Chi Kong (*Chairman*)
Mr. Lau On Kwok
Mr. Luk Kam Ming

Nomination Committee

Mr. Luk Kam Ming (*Chairman*)
Mr. Law Wing Chi Stephen
Dr. Tse Chi Kong
Mr. Yu Wing Lok Garry
(*ceased to act on 7 August 2023*)

Risk Management Committee

Mr. Law Wing Chi Stephen (*Chairman*)
Mr. Chan Chak Lun Philip
(*ceased to act on 7 August 2023*)
Mr. Lau On Kwok
Mr. Luk Kwai Lung
Mr. Luk Yin Cheung
Mr. Yu Wing Lok Garry
(*ceased to act on 7 August 2023*)

公司資料

董事會

執行董事

陸鑑明先生 (*主席*)
陳澤麟先生 (*於二零二三年八月七日
退任執行董事及不再擔任行政總裁*)
陸季農先生 (*於二零二三年八月七日
獲委任為行政總裁*)
陸彥彰先生

獨立非執行董事

劉安國先生
羅永志先生
謝智剛博士
余永祿先生 (*於二零二三年八月七日退任*)

審核委員會

劉安國先生 (*主席*)
羅永志先生
謝智剛博士

薪酬委員會

謝智剛博士 (*主席*)
劉安國先生
陸鑑明先生

提名委員會

陸鑑明先生 (*主席*)
羅永志先生
謝智剛博士
余永祿先生
(*於二零二三年八月七日不再擔任*)

風險管理委員會

羅永志先生 (*主席*)
陳澤麟先生
(*於二零二三年八月七日不再擔任*)
劉安國先生
陸季農先生
陸彥彰先生
余永祿先生
(*於二零二三年八月七日不再擔任*)

AUTHORISED REPRESENTATIVES

Mr. Luk Kwai Lung
Ms. Woo Siu Wai

COMPANY SECRETARY

Ms. Woo Siu Wai

COMPLIANCE OFFICER

Mr. Luk Yin Cheung

AUDITOR

Ernst & Young
Certified Public Accountants
Registered Public Interest Entity Auditor
27/F, One Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

REGISTERED OFFICE

Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman, KY1-1111
Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

B12, G/F
Shatin Industrial Centre
Siu Lek Yuen Road
Shatin, New Territories
Hong Kong

法定代表

陸季農先生
胡劭卉女士

公司秘書

胡劭卉女士

合規主任

陸彥彰先生

核數師

安永會計師事務所
執業會計師
註冊公眾利益實體核數師
香港
鰂魚涌英皇道979號
太古坊一座27樓

註冊辦事處

Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman, KY1-1111
Cayman Islands

香港總部及主要營業地點

香港
新界沙田
小瀝源路
沙田工業中心
地下B12室

**PRINCIPAL SHARE REGISTRAR AND TRANSFER
OFFICE IN THE CAYMAN ISLANDS**

Conyers Trust Company (Cayman) Limited
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman, KY1-1111
Cayman Islands

HONG KONG SHARE REGISTRAR

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

COMPANY'S WEBSITE

www.kml.com.hk

STOCK CODE

8065

開曼群島主要股份過戶登記處

Conyers Trust Company (Cayman) Limited
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman, KY1-1111
Cayman Islands

香港股份登記處

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

公司網站

www.kml.com.hk

股份代號

8065

FINANCIAL HIGHLIGHTS

Revenue of the Group for the three months ended 30 June 2023 (the “**Reporting Period**”) amounted to approximately Hong Kong dollars (“**HK\$**”) 49.8 million, representing an increase of approximately HK\$13.9 million or approximately 38.7% as compared with the revenue of approximately HK\$35.9 million for the three months ended 30 June 2022.

Gross profit of the Group for the Reporting Period amounted to approximately HK\$11.0 million (2022: approximately HK\$8.4 million).

The net profit of the Group for the Reporting Period amounted to approximately HK\$1.2 million (2022: approximately HK\$0.7 million).

The board of Directors (the “**Board**”) does not recommend a payment of an interim dividend for the Reporting Period (2022: Nil).

財務摘要

本集團截至二零二三年六月三十日止三個月(「**報告期間**」)的收益約為49.8百萬港元(「**港元**」)，較截至二零二二年六月三十日止三個月的收益約35.9百萬港元增加約13.9百萬港元或約38.7%。

本集團於報告期間的毛利約為11.0百萬港元(二零二二年：約8.4百萬港元)。

本集團於報告期間的純利約為1.2百萬港元(二零二二年：約0.7百萬港元)。

董事會(「**董事會**」)不建議就報告期間派付中期股息(二零二二年：無)。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the three months ended 30 June 2023

簡明綜合損益及其他全面收益表

截至二零二三年六月三十日止三個月

		Three months ended 30 June 截至六月三十日止三個月	
		2023 二零二三年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
Revenue	收益	49,822	35,942
Cost of sales	銷售成本	(38,848)	(27,523)
Gross profit	毛利	10,974	8,419
Other income	其他收入	799	3,324
Other gains and loss, net	其他收益及虧損淨額	(47)	(782)
Impairment losses on financial assets and contract assets, net of reversal	金融資產及合約資產減值虧損，扣除撥回	34	-
Administrative expenses	行政開支	(10,279)	(10,088)
Finance costs	融資成本	(119)	(68)
Profit before tax	除稅前溢利	1,362	805
Income tax expense	所得稅開支	(151)	(105)
Profit and total comprehensive income for the period attributable to owners of the Company	本公司擁有人應佔期內溢利及全面收益總額	1,211	700
Earnings per share attributable to ordinary equity holders of the Company	本公司普通股權益持有人應佔每股盈利		
Basic	基本	HK0.30 cents 0.30港仙	HK0.18 cents 0.18港仙
Diluted	攤薄	HK0.30 cents 0.30港仙	HK0.18 cents 0.18港仙

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the three months ended 30 June 2023

簡明綜合權益變動表

截至二零二三年六月三十日止三個月

	Attributable to owners of the Company 本公司擁有人應佔						
	Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Shares held under the share award scheme 股份獎勵計劃下持有的股份 HK\$'000 千港元	Share-based payment reserve 以股份為基礎付款儲備 HK\$'000 千港元	Other reserves 其他儲備 HK\$'000 千港元 (Note) (附註)	Accumulated profits 累積溢利 HK\$'000 千港元	Total equity 總權益 HK\$'000 千港元
Three months ended 30 June 2023	截至二零二三年六月三十日止三個月						
At 31 March 2023 and 1 April 2023 (audited)	於二零二三年三月三十一日及二零二三年四月一日(經審核)						
	4,050	21,587	(387)	1,267	14,791	108,336	149,644
Profit and total comprehensive income for the period	-	-	-	-	-	1,211	1,211
Equity-settled share option arrangements	-	-	-	97	-	-	97
Equity-settled share award arrangements	-	-	-	131	-	-	131
At 30 June 2023 (unaudited)	於二零二三年六月三十日(未經審核)						
	4,050	21,587	(387)	1,495	14,791	109,547	151,083
Three months ended 30 June 2022	截至二零二二年六月三十日止三個月						
At 31 March 2022 and 1 April 2022 (audited)	於二零二二年三月三十一日及二零二二年四月一日(經審核)						
	4,025	29,598	(709)	1,205	14,791	140,517	189,427
Profit and total comprehensive income for the period	-	-	-	-	-	700	700
Equity-settled share award arrangements	-	-	-	148	-	-	148
Purchases of shares for the share award scheme	-	-	(38)	-	-	-	(38)
At 30 June 2022 (unaudited)	於二零二二年六月三十日(未經審核)						
	4,025	29,598	(747)	1,353	14,791	141,217	190,237

Note: The Group's other reserves mainly represent the difference between the nominal values of the ordinary shares issued by the Company and the share capital of subsidiaries acquired through an exchange of shares pursuant to the reorganisation of the Group during the year ended 31 March 2018.

附註：本集團之其他儲備主要指本公司截至二零一八年三月三十一日止年度之已發行普通股之面值與透過根據本集團重組交換股份所收購附屬公司股本之差額。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the three months ended 30 June 2023

簡明綜合財務報表附註

截至二零二三年六月三十日止三個月

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability on 5 May 2017 under the Companies Law, Cap. 22 (Law 3 of 1961, a consolidated and revised) of the Cayman Islands. The registered office of the Company is located at Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The principal place of business of the Company in Hong Kong is located at B12, G/F, Shatin Industrial Centre, Siu Lek Yuen Road, Shatin, New Territories, Hong Kong.

The Company's shares were listed on the GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") on 16 October 2017. The principal activity of the Company is investment holding and its subsidiaries are principally engaged in the provision of mechanical and electrical ("**M&E**") engineering solutions and services. The condensed consolidated financial statements are presented in Hong Kong dollars ("**HK\$**"), which is the same as the functional currency of the Company and its principal subsidiaries.

2. BASIS OF PREPARATION

The condensed consolidated financial statements for the Reporting Period prepared in accordance with Hong Kong Financial Reporting Standards ("**HKFRSs**") issued by the Hong Kong Institute of Certified Public Accountants ("**HKICPA**") as well as with the applicable disclosure requirements of Chapter 18 of the Rules Governing the Listing of Securities on the GEM of the Stock Exchange.

1. 一般資料

本公司於二零一七年五月五日 在開曼群島根據開曼群島第22章公司法(一九六一年第3號法律，經綜合及修訂)註冊成立為一間獲豁免有限公司。本公司的註冊辦事處地址為Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司於香港的主要營業地址為香港新界沙田小瀝源路沙田工業中心地下B12室。

本公司股份於二零一七年十月十六日在香港聯合交易所有限公司(「**聯交所**」)GEM上市。本公司的主要業務為投資控股及其附屬公司主要從事提供機電(「**機電**」)工程解決方案及服務。簡明綜合財務報表以港元(「**港元**」)呈列，港元亦為本公司及其主要附屬公司的功能貨幣。

2. 編製基準

於報告期間的簡明綜合財務報表已根據香港會計師公會(「**香港會計師公會**」)頒佈的香港財務報告準則(「**香港財務報告準則**」)及聯交所GEM證券上市規則第18章的適用披露規定編製。

2. BASIS OF PREPARATION (CONTINUED)

The condensed consolidated financial information does not include all the information and disclosures required in the annual financial statements and should read in conjunction with the Group's annual financial statements for the year ended 31 March 2023.

The condensed consolidated financial information of the Group has been prepared in accordance with the same accounting policies adopted in the Group's annual financial statements for the year ended 31 March 2023, except for the adoption of the revised HKFRSs (which include all HKFRSs, Hong Kong Accounting Standards ("HKASs") and Interpretations) as disclosed in note 3 below.

3. CHANGES IN ACCOUNTING POLICIES

The Group has adopted the following revised HKFRSs for the current period's financial statements:

HKFRS 17	<i>Insurance Contracts</i>
Amendments to HKFRS 17	<i>Insurance Contracts</i>
Amendments to HKAS 1 and HKFRS Practice Statements 2	<i>Disclosure of Accounting Policies</i>
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>
Amendments to HKAS 12	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>

These amendments have had no material effect on how the Group's results and financial position for the current or prior periods that have been presented in this condensed consolidated financial information. The Group has not applied any other new standards or interpretation that is not yet effective for the current accounting period.

2. 編製基準(續)

簡明綜合財務資料並無包括年度財務報表所需的全部資料及披露，並應與本集團截至二零二三年三月三十一日止年度的年度財務報表一併閱讀。

除採納按下文附註3所披露經修訂香港財務報告準則(包括所有香港財務報告準則、香港會計準則(「香港會計準則」)及詮釋)外，本集團的簡明綜合財務資料根據本集團截至二零二三年三月三十一日止年度的年度財務報表中所採納的相同會計政策編製。

3. 會計政策的變更

本集團已於本期間之財務報表採納以下經修訂香港財務報告準則：

香港財務報告準則第17號	保險合約
香港財務報告準則第17號(修訂本)	保險合約
香港會計準則第1號及香港財務報告準則實務聲明第2號(修訂本)	披露會計政策
香港會計準則第8號(修訂本)	會計估計的定義
香港會計準則第12號(修訂本)	與單一交易產生的資產及負債有關的遞延稅項

該等修訂本並無對本簡明綜合財務資料中呈列的本集團於本期間或過往期間的業績及財務狀況產生重大影響。本集團並無採納任何其他於本會計期間尚未生效的新訂準則或詮釋。

4. REVENUE AND SEGMENTAL INFORMATION (CONTINUED)

Segment information (Continued)

- (b) Mobile Ticketing and Digital Payment Solutions and Services:

Provision of mobile ticketing and digital payment solution in adoption of multiple ePayment including quick response code (QR Code), credit cards, octopus and account-based ticketing and fare collection enabled by credit cards or mobile Apps conforming to the EMV specifications.

- (c) Digital Fabrication and Maintenance Services:

Provision of computerised and advanced maintenance support services for various systems, terminals and equipment, including the replacement of parts/components, equipment upgrading and/or improvement modification.

- (d) M&E Technology Solutions and Engineering Services:

Provision of M&E engineering systems such as railway station M&E engineering services and architectural works, train-borne systems provisions, trackside and depot M&E works and different kinds of renovation works.

- (e) Sales of Products, Parts and Components:

Provision of parts and components and customises certain products according to customers' requirements.

For the purposes of resource allocation and performance assessment, the chief operation decision maker (i.e. the executive directors of the Company) reviews the overall results and financial position of the Group as a whole. Accordingly, the Group has only one single operating segment and no separate analysis of this single segment is presented other than entity-wide disclosure.

4. 收益及分部資料(續)

分部資料(續)

- (b) 流動票務及數碼支付解決方案及服務：

採用多種電子支付方式以提供流動票務及數碼支付解決方案，包括快速響應碼(二維碼)、信用卡、八達通及符合EMV標準的信用卡或移動應用程式使用的以賬戶為基礎的票務及收費系統。

- (c) 數碼裝配及保養服務：

為各種不同系統、終端及設備提供電腦化及先進的保養支援服務，包括更換零件／部件、設備升級及／或改良修改。

- (d) 機電技術解決方案及工程服務：

提供機電工程系統，例如鐵路車站機電工程服務及建築工程、車攜系統設施、軌道旁及車廠機電工程，以及不同種類的翻新工程。

- (e) 銷售產品、零件及部件：

提供零件及部件，以及根據客戶要求客制化若干產品。

就資源分配及表現評估而言，主要經營決策者(即本公司執行董事)審閱本集團的整體業績及財務狀況。因此，本集團僅有一個單一經營分部及除實體範圍內的披露外，並無呈列該單一分部的單獨分析。

5. FINANCE COSTS

An analysis of finance costs is as follows:

Interest on lease liabilities	租賃負債之利息
-------------------------------	---------

6. INCOME TAX EXPENSE

Current – Hong Kong:	即期 – 香港：
Charge for the period	期內開支
Deferred	遞延
Total tax expense for the period	期內稅項開支總額

Hong Kong profits tax has been provided at the rate of 16.5% (2022: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK\$2,000,000 (2022: HK\$2,000,000) of assessable profits of this subsidiary are taxed at 8.25% (2022: 8.25%) and the remaining assessable profits are taxed at 16.5% (2022: 16.5%).

The Group is not subject to any income tax in the Cayman Islands and the British Virgin Islands pursuant to the rules and regulations in those jurisdictions.

5. 融資成本

融資成本分析如下：

Three months ended 30 June	
截至六月三十日止三個月	
2023	2022
二零二三年	二零二二年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
119	68

6. 所得稅開支

Three months ended 30 June	
截至六月三十日止三個月	
2023	2022
二零二三年	二零二二年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
55	100
96	5
151	105

香港利得稅已按期內於香港產生的估計應課稅溢利按16.5%（二零二二年：16.5%）的稅率計提撥備，惟本集團旗下一間附屬公司符合兩級利得稅稅率制度除外。該附屬公司首2,000,000港元（二零二二年：2,000,000港元）的應課稅溢利按8.25%（二零二二年：8.25%）的稅率徵稅，其餘應課稅溢利稅率為16.5%（二零二二年：16.5%）。

根據於開曼群島及英屬處女群島的規則及規例，本集團於該等司法權區無須繳納任何所得稅。

7. DIVIDEND

The Board does not recommend the payment of any dividend for the Reporting Period (2022: Nil).

8. EARNINGS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY

The calculation of the basic earnings per share amount for the Reporting Period is based on the profit for the period attributable to owners of the Company of HK\$1,211,000 (2022: HK\$700,000), and the weighted average number of ordinary shares in issue less treasury shares held under share award scheme during the period of 401,191,000 (2022: 399,554,000).

The calculation of the diluted earnings per share amounts for the Reporting Period is based on the profit for the period attributable to owners of the Company and the weighted average number of ordinary shares in issue less treasury shares held under share award scheme as used in the basic earnings per share calculation, and the weighted average number of 532,000 (2022: 348,000) ordinary shares assumed to have been issued at no consideration on the deemed exercise of the shares held under share award scheme into ordinary shares.

7. 股息

董事會不建議就報告期間派付任何股息(二零二二年：無)。

8. 本公司普通股權益持有人應佔每股盈利

報告期間的每股基本盈利金額乃根據本公司擁有人應佔期內溢利1,211,000港元(二零二二年：700,000港元)，以及期內已發行普通股加權平均數減根據股份獎勵計劃持有的庫存股份401,191,000股(二零二二年：399,554,000股)計算。

報告期間的每股攤薄盈利金額乃根據本公司擁有人應佔期內溢利及已發行普通股加權平均數減計算每股基本盈利所用根據股份獎勵計劃持有的庫存股份，以及被視作行使根據股份獎勵計劃持有的股份為普通股時，假設無償發行之532,000股(二零二二年：348,000股)普通股加權平均數計算。

9. RELATED PARTY TRANSACTIONS

The Group entered into the following transactions with its related parties:

Purchase of materials from Logistic Industrial Supply Company Limited (" Logistic Industrial ") (Note 1)	向洛士工業器材有限公司 (「洛士工業」)採購物料 (附註1)
Rental payments K M L Limited (Note 2)	繳付租金 圖遠有限公司(附註2)

Notes:

- (1) Logistic Industrial is a company over which Mr. Luk Kam Ming ("**Mr. KM Luk**") and Ms. Leung Kwok Yee have significant influence. The purchase prices of goods were mutually agreed between the parties.
- (2) K M L Limited is controlled by Mr. KM Luk. Rental payments were on a mutually-agreed basis.

9. 關聯方交易

本集團與其關聯方訂立下列交易：

Three months ended 30 June	
截至六月三十日止三個月	
2023	2022
二零二三年	二零二二年
HK\$'000	HK\$'000
千港元	千港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
1	6
1,434	1,434

附註：

- (1) 洛士工業為陸鑑明先生 (「陸鑑明先生」) 及梁櫛儀女士對其有重大影響力的公司。貨品之採購價由雙方相互協定。
- (2) 圖遠有限公司由陸鑑明先生控制。繳付租金按相互協定基準釐定。

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

Overview

The Group has been providing mechanical and electrical (“**M&E**”) engineering solutions and services in Hong Kong for over 45 years. We are diversifying our businesses and redefining our businesses in five major segments comprise mainly the provision of (i) transportation mission critical system solutions; (ii) mobile ticketing and digital payment solutions and services; (iii) digital fabrication and maintenance services; (iv) M&E technology solutions and engineering services; and (v) sales of products, parts and components. Depending on our customers’ needs and requirements, we provide a full spectrum of solutions and services covering design, equipment assembly, supply, installation, fabrication, testing, and commissioning and 7 x 24 maintenance support.

During the Reporting Period, the Group had outstanding contracts in hand value at approximately HK\$411.2 million (2022: approximately HK\$531.4 million).

管理層討論及分析

業務回顧

概覽

本集團於香港提供機械與電氣(「機電」)工程解決方案和服務逾四十五年。我們將業務多元化並於五個主要分部重新界定我們的業務，主要包括提供(i)交通關鍵系統解決方案；(ii)流動票務及數碼支付解決方案及服務；(iii)數碼裝配及保養服務；(iv)機電技術解決方案及工程服務；及(v)銷售產品、零件及部件。視乎客戶的需求，我們提供涵蓋設計、設備裝置、供應、安裝、裝配、測試及調試以及全天候維護支援的全面解決方案及服務。

於報告期間，本集團手頭未完成合約價值約為411.2百萬港元(二零二二年：約531.4百萬港元)。

Transportation Mission Critical System Solutions

The Group possesses technologies and know-how in the Hong Kong Transportation Mission Critical System Solutions market and have strong system integration capabilities. Our comprehensive offerings enable us to provide our customers with a complete and convenient one-stop solution, which reduces their operations and management costs and mitigates the incompatibility risks of different transportation systems. The Group has extensive experience to the works in relation to the railway signalling, communication and control system and platform screen door (PSD) system.

For the Reporting Period, revenue generated from this segment amounted to approximately HK\$3.2 million (2022: approximately HK\$6.8 million). The decrease of approximately 52.9% is mainly due to the number of projects released for tendering has decreased substantially over the past years. Following the reopening of the border between Hong Kong and mainland China, and the upcoming recovery of Hong Kong economy, the status is expected to improve in the coming years. As at 30 June 2023, the total value of outstanding contracts of this segment amounted to approximately HK\$18.7 million (2022: approximately HK\$37.1 million).

交通關鍵系統解決方案

本集團具備香港交通關鍵系統解決方案市場上的技術及專業知識及擁有強大的系統集成能力，使我們能夠向客戶提供完整便利的一站式解決方案，縮減營運及管理成本及減低不同交通系統的不兼容風險。本集團於軌道信號、通訊及控制系統及月台幕門(月台幕門)系統多方面擁有豐富經驗。

於報告期間，該分部產生的收益約為3.2百萬港元(二零二二年：約6.8百萬港元)。減少約52.9%主要由於過往數年可供招標的項目數目大幅減少所致。隨著中國內地與香港邊境重開，加上香港經濟有望復甦，預計來年情況將有所改善。於二零二三年六月三十日，該分部的未完成合約總值約為18.7百萬港元(二零二二年：約37.1百萬港元)。

Mobile Ticketing and Digital Payment Solutions and Services

This segment offers mobile ticketing and digital payment solutions and services to different sectors in Hong Kong and overseas. The Group's capabilities in payment solution adoption of quick response code ("**QR Code**"), credit cards, octopus, multiple ePayment including QR Code and account-based ticketing and fare collection system enabled by credit cards or mobile Apps conforming to the EMV specifications have provided us with increasing numbers of business opportunities as digital payment and mobile ticketing have been penetrating to our everyday activities.

For the Reporting Period, revenue generated from this segment amounted to approximately HK\$13.0 million (2022: approximately HK\$4.0 million). The increase of approximately 225.0% is mainly due to kick off of installation phase for a major project concerning the replacement and upgrading of automatic fare collection ("**AFC**") gate and ticket issuing machines for various railway lines. As at 30 June 2023, the total value of outstanding contracts of this segment amounted to approximately HK\$132.6 million (2022: approximately HK\$151.3 million).

流動票務及數碼支付解決方案及服務

該分部為香港及海外不同行業提供流動票務及數碼支付解決方案及服務。隨著數碼支付及流動票務滲透於我們的日常活動，本集團採用支付解決方案包括快速響應碼（「**二維碼**」）、信用卡、八達通、多種電子支付方式包括二維碼及符合EMV標準的信用卡或移動應用程式使用的以賬戶為基礎的票務及收費系統的能力，為我們提供更多商機。

於報告期間，該分部產生的收益約為13.0百萬港元（二零二二年：約4.0百萬港元）。增加約225.0%主要由於涉及多條鐵路線更換及升級自動收費（「**自動收費**」）閘機及購票機的主要項目的安裝階段已經啟動所致。於二零二三年六月三十日，該分部的未完成合約總值約為132.6百萬港元（二零二二年：約151.3百萬港元）。

Digital Fabrication and Maintenance Services

This segment mainly offers computerised and advanced maintenance support services for various systems, terminals and equipment, including the replacement of parts/components, equipment upgrading or improvement modification, provision of upgrade and/or replacement services for both hardware and/or software, testing, and provision of routine preventive, corrective and workshop maintenance services. During the Reporting Period, the Group continued providing maintenance services of trackside signalling equipment and AFC equipment for customers in the railway line sector.

For the Reporting Period, revenue generated from this segment amounted to approximately HK\$6.0 million (2022: approximately HK\$5.5 million). As at 30 June 2023, the total value of outstanding contracts of this segment amounted to approximately HK\$34.1 million (2022: approximately HK\$39.1 million).

數碼裝配及保養服務

該分部主要為各種不同系統、終端及設備提供電腦化及先進的保養支援服務，包括更換零件／部件、設備升級或改良修改、提供硬件及／或軟件升級及／或替換服務、測試，以及提供預防及矯正保養服務。於報告期間，本集團繼續提供鐵路線軌道旁信號設備及自動收費設備保養服務。

於報告期間，該分部產生的收益約為6.0百萬港元(二零二二年：約5.5百萬港元)。於二零二三年六月三十日，該分部的未完成合約總值約為34.1百萬港元(二零二二年：約39.1百萬港元)。

M&E Technology Solutions and Engineering Services

M&E Technology Solutions and Engineering Services continued to be the largest business segment of the Group in the Reporting Period in terms of revenue. Its capabilities encompass design, installation, testing and commissioning and maintenance of miscellaneous M&E engineering systems such as railway station M&E engineering services and architectural works, train-borne systems provisions, trackside and depot M&E works and different kinds of renovation works. For the Reporting Period, revenue generated from this segment amounted to approximately HK\$27.4 million (2022: approximately HK\$17.3 million). The increase of approximately 58.4% was mainly due to execution of installation phases for several major projects such as replacement of smoke curtains, replacement of station lighting with light-emitting diode (LED) technology, refurbishment and replacement of air handling units (AHU) at various railway lines.

As at 30 June 2023, the total value of outstanding contracts of this segment amounted to approximately HK\$225.8 million (2022: approximately HK\$301.3 million).

Sales of Products, Parts and Components

The Group sources certain parts and components and sometime customises certain products to our customers according to their requirements. We primarily supply railway signalling and AFC related products, parts and components.

For the Reporting Period, revenue generated from this segment amounted to approximately HK\$0.2 million (2022: approximately HK\$2.4 million).

機電技術解決方案及工程服務

於收益而言，於報告期間，機電技術解決方案及工程服務繼續為本集團的最大業務分部。其業務範圍涵蓋設計、安裝、測試及調試以及保養各種機電工程系統，例如鐵路車站機電工程服務及建築工程、車攜系統設施、軌道旁及車廠機電工程，以及不同種類的翻新工程。於報告期間，該分部產生的收益約為27.4百萬港元(二零二二年：約17.3百萬港元)。增加約58.4%主要由於執行若干主要項目的安裝階段所致，例如更換隔煙幕系統、以發光二極體(LED)技術更換車站照明、翻新及更換多條鐵路線的風櫃(AHU)。

於二零二三年六月三十日，該分部的未完成合約總值約為225.8百萬港元(二零二二年：約301.3百萬港元)。

銷售產品、零件及部件

本集團根據客戶要求採購若干零件及部件，並不時為其客製化若干產品。我們主要供應與鐵路信號及自動收費相關的產品、零件及部件。

於報告期間，該分部產生的收益約為0.2百萬港元(二零二二年：約2.4百萬港元)。

OUTLOOK

The Group anticipates that the business environment in Hong Kong will continue to present challenges in the coming year, including a persistent talent shortage, a sharp rise in material and staff costs, and soaring inflationary pressure. These factors may jeopardise the return of our projects and have the potential to negatively impact the Group's financial performance.

To address these challenges, the Group will take appropriate actions to mitigate their impacts on our operations. We are exploring various strategies to optimise our cost structure, including identifying opportunities to streamline our processes and operations and exploring the feasibility of leveraging artificial intelligence technology to enhance our project execution capabilities as well as to improve our operational efficiency.

In the future, we will remain focusing on catching up on the progress of all the delayed projects, continue to keep a watchful and vigilant eye on business dynamics and prioritise strategic business opportunities, such as upcoming Hong Kong's railway network extension projects, that align with our core business objectives to deliver long-term value to our shareholders and stakeholders.

FINANCIAL REVIEW

Revenue

Revenue of the Group for the Reporting Period amounted to approximately HK\$49.8 million, representing an increase of approximately HK\$13.9 million or approximately 38.7% as compared with approximately HK\$35.9 million for the three months ended 30 June 2022. Such increase was mainly due to execution of installation phase for several major projects in hand during the Reporting Period.

展望

本集團預期，來年香港的營商環境將繼續面臨挑戰，包括持續人才短缺、材料及員工成本急劇上升以及通脹壓力飆升。該等因素可能影響我們的項目回報，並有可能對本集團的財務表現造成負面影響。

為應對該等挑戰，本集團將採取適當措施以減輕其對我們的經營的影響。我們正在探索優化成本架構的各種策略，包括尋找機會簡化流程及經營以及探索利用人工智慧技術提高項目執行能力及經營效率的可行性。

未來，我們將繼續專注於追上所有延誤項目的進度，繼續密切關注業務動態並優先考慮與核心業務目標一致的戰略商機，例如即將開展的香港鐵路網絡延伸項目，以為股東及持份者創造長期價值。

財務回顧

收益

本集團於報告期間的收益約為49.8百萬港元，較截至二零二二年六月三十日止三個月的約35.9百萬港元增加約13.9百萬港元或約38.7%。有關增加主要由於於報告期間，執行手頭若干主要項目的安裝階段所致。

Cost of Sales and Gross Profit

The majority of the Group's cost of sales comprised (i) material and equipment; (ii) direct labour; and (iii) subcontracting cost. The cost of sales increased by approximately 41.1% from approximately HK\$27.5 million for the three months ended 30 June 2022 to approximately HK\$38.8 million for the Reporting Period. The increase in cost of sales was mainly due to the rise in material and project staff cost for the Reporting Period. Nevertheless, the gross profit of the Group increased by approximately 31.0% from approximately HK\$8.4 million for the three months ended 30 June 2022 to approximately HK\$11.0 million for the Reporting Period primarily attributable to the increase in revenue.

Administrative Expenses

The Group's administrative expenses have increased from approximately HK\$10.1 million for the three months ended 30 June 2022 to approximately HK\$10.3 million for the Reporting Period.

Profit attributable to owners of the Company

The Group recorded net profit attributable to the owners of the Company of approximately HK\$1.2 million for the Reporting Period (2022: approximately HK\$0.7 million). The difference is mainly due to the increase of gross profit as discussed above.

Dividend

The Board does not recommend a payment of an interim dividend for the Reporting Period (2022: Nil).

SUBSEQUENT EVENTS

As at the date of this report (i.e. 7 August 2023) (the **"Date of this Report"**), there were no subsequent events after this Reporting Period.

銷售成本及毛利

本集團的主要銷售成本包括(i)物料及設備；(ii)直接勞工；及(iii)分包成本。銷售成本由截至二零二二年六月三十日止三個月約27.5百萬港元增加約41.1%至報告期間約38.8百萬港元。銷售成本增加主要由於報告期間的材料及項目員工成本上漲所致。儘管如此，本集團毛利由截至二零二二年六月三十日止三個月約8.4百萬港元增加約31.0%至報告期間約11.0百萬港元，主要歸因於收益增加。

行政開支

本集團行政開支由截至二零二二年六月三十日止三個月約10.1百萬港元增至報告期間約10.3百萬港元。

本公司擁有人應佔溢利

於報告期間，本集團錄得本公司擁有人應佔純利約1.2百萬港元(二零二二年：約0.7百萬港元)。該差額主要由於上文所論述的毛利增加所致。

股息

董事會不建議就報告期間派付中期股息(二零二二年：無)。

期後事項

於本報告日期(即二零二三年八月七日)(「**本報告日期**」)，概無本報告期間結束後事項。

CORPORATE GOVERNANCE AND OTHER INFORMATION

CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining high standards of corporate governance to safeguard the interests of the shareholders of the Company (the “**Shareholder(s)**”) and to enhance corporate value and accountability. The Company has adopted the Corporate Governance Code (the “**CG Code**”) as set out in Appendix 15 to the GEM Listing Rules as its own code of corporate governance. During the Reporting Period, the Company has complied with all applicable code provisions in Part 2 of the CG Code.

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

The Company has adopted the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules as its own code of conduct regarding Directors’ securities transactions in the securities of the Company. Having made specific enquiries of all the Directors, each of the Director has confirmed that he has complied with the required standard of dealings during the Reporting Period.

AUDIT COMMITTEE AND REVIEW OF ACCOUNTS

The Company has established an audit committee (the “**Audit Committee**”) with written terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules and the CG Code. The Audit Committee comprises three members, namely Mr. Lau On Kwok (chairman), Mr. Law Wing Chi Stephen and Dr. Tse Chi Kong, all of them are independent non-executive Directors. The Audit Committee has reviewed with the management the accounting policies and practices adopted by the Group and discussed financial reporting matters of the Company, including the review of the unaudited condensed consolidated results of the Group for the Reporting Period and this quarterly report. The Audit Committee is of the opinion that the unaudited condensed consolidated results of the Group for the Reporting Period comply with the applicable accounting standards and that adequate disclosures have been made.

企業管治及其他資料

企業管治常規

本公司致力維持高水平的企業管治，以保障本公司股東（「股東」）權益以及提升企業價值及問責性。本公司已採納GEM上市規則附錄十五所載的企業管治守則（「企業管治守則」），作為其本身的企業管治守則。於報告期間，本公司已遵守企業管治守則第2部分項下的所有適用守則條文。

遵守董事進行證券交易的必守標準

本公司已採納GEM上市規則第5.48至5.67條所規定的交易必守標準作為其自身於本公司證券交易中董事證券交易行為守則。經向全體董事作出特定查詢後，各董事確認，於報告期間已遵守交易必守標準。

審核委員會及賬目審閱

本公司已遵照GEM上市規則第5.28條至第5.33條及企業管治守則成立審核委員會（「審核委員會」）並以書面界定其職權範圍。審核委員會由三名成員（劉安國先生（主席）、羅永志先生及謝智剛博士）組成，彼等均為獨立非執行董事。審核委員會已連同管理層審閱本集團採納的會計政策及慣例，並討論本公司的財務申報事宜，包括審閱本集團於報告期間的未經審核簡明綜合業績及本季度報告。審核委員會認為，本集團於報告期間的未經審核簡明綜合業績符合適用會計準則，並已作出足夠披露。

PURCHASE, SALE OR REDEMPTION OF THE LISTED SECURITIES OF THE COMPANY

During the Reporting Period, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY

As at 30 June 2023, the interests and short positions of the Directors and the chief executive of the Company in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO") which were required (i) 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 which were taken or deemed to have taken under such provisions of the SFO); or (ii) to be recorded in the register required to be kept pursuant to Section 352 of the SFO; or (iii) as otherwise notified to the Company and the Stock Exchange pursuant to the Rules 5.46 to 5.67 of the GEM Listing Rules were as follows:

購買、出售或贖回本公司的上市證券

於報告期間，本公司或任何其附屬公司概無購買、出售或贖回任何本公司的上市證券。

董事及主要行政人員於本公司股份、相關股份及債權證的權益及淡倉

於二零二三年六月三十日，董事及本公司主要行政人員於本公司或其相聯法團（定義見《證券及期貨條例》（「《證券及期貨條例》」）第XV部）股份、相關股份及債權證中擁有(i)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作擁有的權益及淡倉）；或(ii)須登記於根據《證券及期貨條例》第352條存置的登記冊內的權益及淡倉；或(iii)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：

Name	Capacity/Nature of Interest	Number of Shares/ underlying Shares held/ interested	Long/short position ⁽⁵⁾	Approximate percentage of shareholding in the Company ⁽⁶⁾
姓名	身份/權益性質	所持/擁有 權益股份/ 相關股份數目	好倉/淡倉 ⁽⁵⁾	於本公司的 股權概約百分比 ⁽⁶⁾ (%)
Mr. Luk Kam Ming ("Mr. KM Luk") ⁽¹⁾ 陸鑑明先生(「陸鑑明先生」) ⁽¹⁾	Beneficial owner; interest of spouse 實益擁有人；配偶權益	157,000,000	L	38.77
Mr. Luk Kwai Lung ("Mr. KL Luk") ⁽²⁾ 陸季農先生(「陸季農先生」) ⁽²⁾	Interest in controlled corporation 受控法團權益	138,000,000	L	34.08
Mr. Luk Yin Cheung ("Mr. YC Luk") ⁽²⁾⁽³⁾ 陸彥彰先生(「陸彥彰先生」) ⁽²⁾⁽³⁾	Interest in controlled corporation; interest of spouse 受控法團權益；配偶權益	139,000,000	L	34.32
Mr. Chan Chak Lun Philip ("Mr. CL Chan") ⁽⁴⁾ 陳澤麟先生(「陳澤麟先生」) ⁽⁴⁾	Beneficial owner 實益擁有人	5,000,000	L	1.23

Notes:

- (1) Mr. KM Luk directly holds 100,000,000 shares (“Shares”). Since Mr. KM Luk is the spouse of Ms. Leung Kwok Yee (“Madam Leung”), Mr. KM Luk is deemed to be interested in all the Shares in which Madam Leung is interested or deemed to be interested under the SFO, which is 57,000,000 Shares.
- (2) Each of Mr. KL Luk and Mr. YC Luk owns one common share in KML Holdings Limited (“KML Holdings”), representing 50% of the issued share capital of KML Holdings carrying voting rights. Mr. KL Luk and Mr. YC Luk are deemed to be interested in all Shares in which KML Holdings is interested or deemed to be interested under the SFO, which is 138,000,000 Shares.
- (3) Since Mr. YC Luk is the spouse of Ms. Woo Siu Wai (“Madam Woo”), Mr. YC Luk is deemed to be interested in all the Shares in which Madam Woo is interested or deemed to be interested under the SFO, which is 1,000,000 Shares.
- (4) Mr. CL Chan directly holds 2,000,000 Shares and was interested as a grantee of options to subscribe for up to 3,000,000 Shares under the Share Option Scheme (announced on 2 January 2020 and 18 April 2023).
- (5) The Letter “L” denotes the entity/person’s long position in the Shares.
- (6) As at 30 June 2023, the total number of issued Shares were 404,960,000.

Save as disclosed above, as at 30 June 2023, none of the Directors or the chief executive of the Company had or was deemed to have any interest or short position in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) that was 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 which they were taken or deemed to have taken under such provisions of the SFO), or required to be 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 Rules 5.46 to 5.67 of the GEM Listing Rules.

附註：

- (1) 陸鑑明先生直接持有100,000,000股股份(「股份」)。由於陸鑑明先生為梁嫻儀女士(「梁女士」)的配偶，故陸鑑明先生被視為於梁女士擁有權益或根據《證券及期貨條例》被視作擁有權益的所有股份(即57,000,000股股份)中擁有權益。
- (2) 陸季農先生及陸彥彰先生各自擁有一股KML Holdings Limited(「KML Holdings」)普通股(佔KML Holdings附帶投票權之已發行股本的50%)。陸季農先生及陸彥彰先生被視為於KML Holdings擁有權益或根據《證券及期貨條例》被視作擁有權益的所有股份(即138,000,000股股份)中擁有權益。
- (3) 由於陸彥彰先生為胡劭卉女士(「胡女士」)的配偶，陸彥彰先生被視為於胡女士擁有權益或根據《證券及期貨條例》被視作擁有權益的所有股份(即1,000,000股股份)中擁有權益。
- (4) 陳澤麟先生直接持有2,000,000股股份並以購股權承授人身份擁有權益，可根據購股權計劃(於二零二零年一月二日及二零二三年四月十八日公佈)認購最多3,000,000股股份。
- (5) 字母「L」表示該實體／個人於股份之好倉。
- (6) 於二零二三年六月三十日，已發行股份之總數為404,960,000股。

除上文所披露者外，於二零二三年六月三十日，概無董事或本公司主要行政人員於本公司或其相聯法團(定義見《證券及期貨條例》第XV部)的股份、相關股份或債權證中擁有或被視作擁有任何根據《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》有關條文彼等被當作或視作擁有的權益及淡倉)、或須登記於根據《證券及期貨條例》第352條存置的登記冊內的權益或淡倉、或根據GEM上市規則第5.46至5.67條須知會本公司和聯交所的權益或淡倉。

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2023, to the best knowledge of the Directors, the following persons (not being a Director or chief executive of the Company) had interests or short positions 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, as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

主要股東及其他人士於股份、相關股份及債權證的權益及淡倉

於二零二三年六月三十日，就董事所深知，以下人士（並非董事或本公司主要行政人員）於本公司股份或相關股份擁有根據《證券及期貨條例》第336條須存置的登記冊所記載根據《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：

Name	Capacity/Nature of Interest	Number of Shares/ underlying Shares held/ interested	Long/short position ⁽⁵⁾	Approximate percentage of Shareholding in the Company ⁽⁶⁾
姓名	身份／權益性質	所持／擁有權益股份／相關股份數目	好倉／淡倉 ⁽⁵⁾	於本公司的股權概約百分比 ⁽⁶⁾ (%)
KML Holdings ⁽¹⁾	Beneficial owner 實益擁有人	138,000,000	L	34.08
Madam Leung ⁽²⁾ 梁女士 ⁽²⁾	Beneficial owner; interest of spouse 實益擁有人；配偶權益	157,000,000	L	38.77
Ms. Chan Patricia ⁽³⁾ 陳珮筠女士 ⁽³⁾	Interest of spouse 配偶權益	138,000,000	L	34.08
Madam Woo ⁽⁴⁾ 胡女士 ⁽⁴⁾	Beneficial owner; interest of spouse 實益擁有人；配偶權益	139,000,000	L	34.32

Notes:

- (1) Each of Mr. KL Luk and Mr. YC Luk owns one common share in KML Holdings, representing 50% of the issued share capital of KML Holdings carrying voting rights. Mr. KL Luk and Mr. YC Luk also own approximately 50% and approximately 50%, respectively, of the issued preferred shares in KML Holdings which do not carry voting rights but only rights to dividends.
- (2) Madam Leung is the spouse of Mr. KM Luk. By virtue of the SFO, Madam Leung is deemed to be interested in all the Shares in which Mr. KM Luk is interested or deemed to be interested under the SFO, and vice versa.
- (3) Ms. Chan Patricia is the spouse of Mr. KL Luk. By virtue of the SFO, Ms. Chan Patricia is deemed to be interested in all the Shares in which Mr. KL Luk is interested or deemed to be interested under the SFO.
- (4) Madam Woo is the spouse of Mr. YC Luk. By virtue of the SFO, Madam Woo is deemed to be interested in all the Shares in which Mr. YC Luk is interested or deemed to be interested under the SFO, which is 138,000,000 Shares. Madam Woo directly holds 300,000 Shares and was interested as a grantee of options to subscribe for up to 700,000 Shares under the Share Option Scheme (announced on 2 January 2020 and 18 April 2023).
- (5) The Letter "L" denotes the entity/person's long position in the Shares.
- (6) As at 30 June 2023, the total number of issued Shares were 404,960,000.

Save as disclosed above, as at 30 June 2023, the Directors were not aware of any persons (who were not Directors or chief executive 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 under Divisions 2 and 3 of Part XV of the SFO, or which would be required, pursuant to Section 336 of the SFO, to be entered in the register referred to therein.

附註：

- (1) 陸季農先生及陸彥彰先生各自擁有KML Holdings一股普通股，佔KML Holdings附帶投票權的已發行股本50%。陸季農先生及陸彥彰先生亦分別擁有KML Holdings已發行優先股（並無附帶投票權但僅有收取股息的權利）約50%及約50%。
- (2) 梁女士為陸鑑明先生的配偶。根據《證券及期貨條例》，梁女士被視為於陸鑑明先生擁有權益或根據《證券及期貨條例》被視作擁有權益的所有股份中擁有權益，反之亦然。
- (3) 陳珮筠女士為陸季農先生的配偶。根據《證券及期貨條例》，陳珮筠女士被視為於陸季農先生擁有權益或根據《證券及期貨條例》被視作擁有權益的所有股份中擁有權益。
- (4) 胡女士為陸彥彰先生的配偶。根據《證券及期貨條例》，胡女士被視為於陸彥彰先生擁有權益或根據《證券及期貨條例》被視作擁有權益的所有股份（即138,000,000股股份）中擁有權益。胡女士直接持有300,000股股份並以購股權承授人身份擁有股份權益，可根據購股權計劃（於二零二零年一月二日及二零二三年四月十八日公佈）認購最多700,000股股份。
- (5) 字母「L」表示該實體／個人於股份之好倉。
- (6) 於二零二三年六月三十日，已發行股份之總數為404,960,000股。

除上文所披露者外，於二零二三年六月三十日，董事並不知悉任何人士（並非董事或本公司主要行政人員）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分部須予披露，或根據《證券及期貨條例》第336條須記入該條所述登記冊內的權益或淡倉。

DIRECTORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

At no time during the Reporting Period was the Company or any of its subsidiaries a party to any arrangement that would enable the Directors to acquire benefits by means of acquisition of shares in, or debentures of, the Company or any other body corporate, and none of the Directors or any of their spouses or children under the age of 18 were granted any right to subscribe for the equity or debt securities of the Company or any other body corporate or had exercised any such right.

DIRECTORS', CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

For the Reporting Period, none of the Directors, controlling Shareholders or their respective associates had engaged in or had any interest in any business which competes or is likely to compete, either directly or indirectly, with the business of the Group.

On behalf of the Board
KML Technology Group Limited
Luk Kam Ming
Chairman and Executive Director

Hong Kong, 7 August 2023

As at the Date of this Report, the executive Directors are Mr. LUK Kam Ming, Mr. LUK Kwai Lung and Mr. LUK Yin Cheung; and the independent non-executive Directors are Mr. LAU On Kwok, Mr. LAW Wing Chi Stephen and Dr. TSE Chi Kong.

董事收購股份或債權證的權利

於報告期間內任何時間，本公司或其任何附屬公司概無訂立任何安排，使董事可藉收購本公司或任何其他法團的股份或債權證而獲得利益，且董事或其任何配偶或未滿18歲子女概無獲授予任何認購本公司或任何其他法團的權益或債務證券的權利或已經行使任何該權利。


董事、控股股東於競爭業務的權益

於報告期間，概無董事、控股股東或彼等各自的聯繫人從事與本集團業務直接或間接競爭或可能競爭的任何業務或於該等業務中擁有任何權益。

代表董事會
高萌科技集團有限公司
陸鑑明
主席兼執行董事

香港，二零二三年八月七日

於本報告日期，執行董事為陸鑑明先生、陸季農先生及陸彥彰先生；及獨立非執行董事為劉安國先生、羅永志先生及謝智剛博士。



高萌·科技

KML Technology Group Limited

高萌科技集團有限公司