

Skymission Group Holdings Limited 天任集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 1429

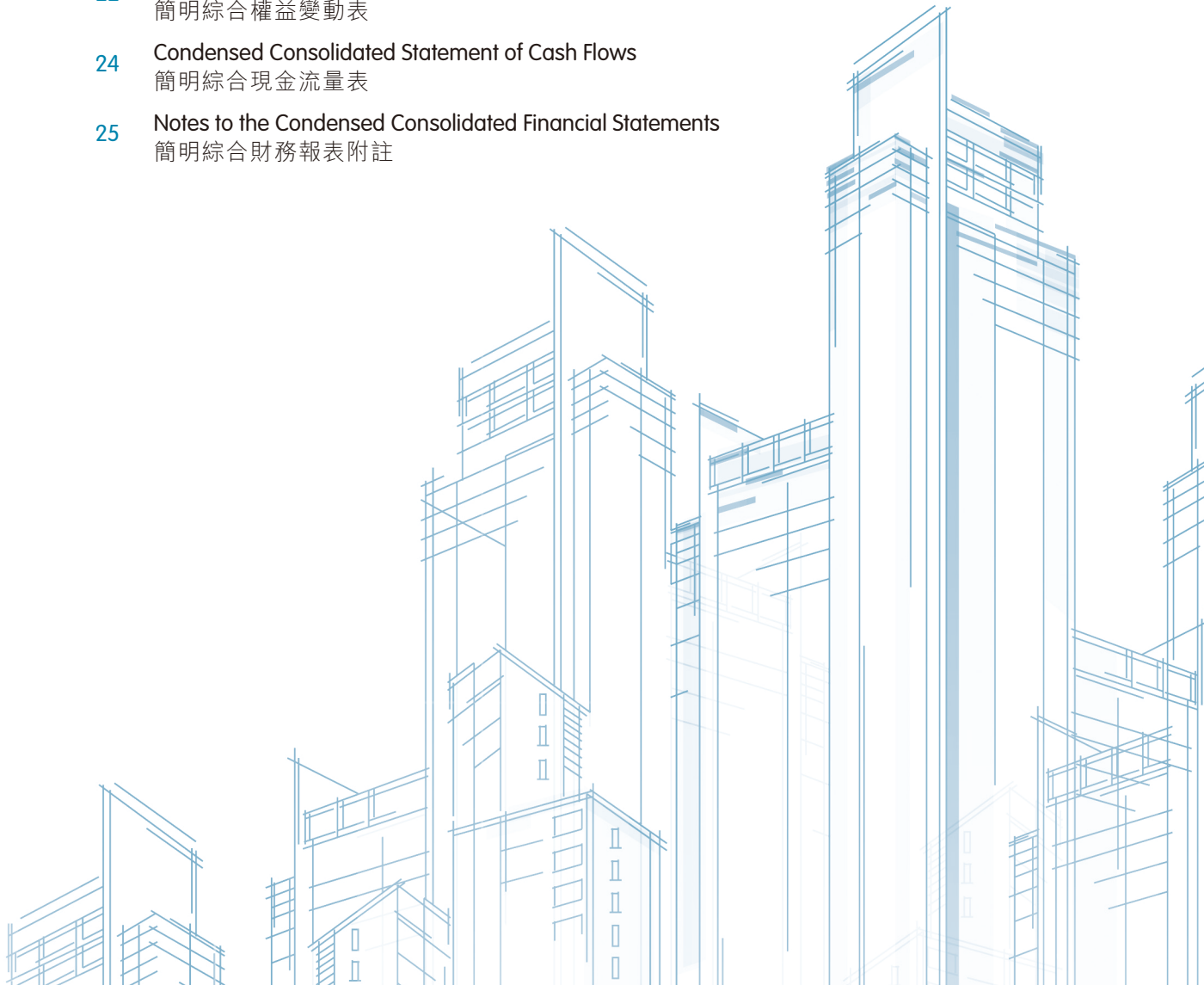
2022 Interim Report 中期報告



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Definitions

釋義

In this interim report, unless the context otherwise requires, the following expressions shall have the following meanings: 於本中期報告內，除非文義另有所指外，否則下列詞彙具有以下涵義：

“Articles of Association” 「組織章程細則」	the second amended and restated articles of association of the Company, adopted by a special resolution dated 23 September 2022, and as amended, supplemented or otherwise modified from time to time 透過日期為二零二二年九月二十三日之特別決議案採納本公司第二份經修訂及重列組織章程細則（經不時修訂、補充或以其他方式修改）
“Audit Committee” 「審核委員會」	the audit committee of the Board 董事會審核委員會
“Board of Directors” or “Board” 「董事會」	the board of Directors 董事會
“BVI” 「英屬處女群島」	British Virgin Islands 英屬處女群島
“CEO” 「行政總裁」	the chief executive officer of the Company 本公司行政總裁
“Company” 「本公司」	Skymission Group Holdings Limited (天任集團控股有限公司), a company incorporated in the Cayman Islands as an exempted company with limited liability on 31 May 2019 under the Companies Law of the Cayman Islands 天任集團控股有限公司，一間根據開曼群島公司法於二零一九年五月三十一日在開曼群島註冊成立為獲豁免有限公司
“Director(s)” 「董事」	the director(s) of the Company 本公司董事
“ESG” 「ESG」	Environmental, Social and Governance 環境、社會及管治
“Group”, “we” or “us” 「本集團」或「我們」	the Company and its subsidiaries 本公司及其附屬公司
“HK\$” or “Hong Kong dollar(s)” and “cent(s)” 「港元」及「港仙」	Hong Kong dollar(s) and cent(s), respectively, the lawful currency of Hong Kong 分別為香港法定貨幣港元及港仙
“Listing” 「上市」	the listing of the Shares on the Stock Exchange by way of placing and public offer on 29 September 2020 股份以配售及公開發售的方式於二零二零年九月二十九日在聯交所上市

“Listing Rules” 「上市規則」	the Rules Governing the Listing of Securities on the Stock Exchange, as amended, supplemented or otherwise modified from time to time 聯交所證券上市規則(經不時修訂、補充或以其他方式修改)
“Model Code” 「標準守則」	the “Model Code for Securities Transactions by Directors of Listed Issuers” set out in Appendix 10 to the Listing Rules 上市規則附錄10所載「上市發行人董事進行證券交易的標準守則」
“Nomination Committee” 「提名委員會」	the nomination committee of the Board 董事會提名委員會
“Period” 「本期間」	the six months period ended 30 September 2022 截至二零二二年九月三十日止六個月期間
“Prospectus” 「招股章程」	the prospectus of the Company dated 15 September 2020 本公司日期為二零二零年九月十五日的招股章程
“Remuneration Committee” 「薪酬委員會」	the remuneration committee of the Board 董事會薪酬委員會
“SFO” 「證券及期貨條例」	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time 香港法例第571章證券及期貨條例，經不時修訂、補充或以其他方式修改
“Share(s)” 「股份」	the ordinary share(s) of HK\$0.01 each in the share capital of the Company 本公司股本中每股面值0.01港元的普通股
“Shareholder(s)” 「股東」	the holder(s) of the Shares 股份持有人
“Sky Mission” 「天任」	Sky Mission Group Limited (天任控股有限公司), a company incorporated in the BVI with limited liability on 12 February 2019 and wholly owned by Mr. Leung Yam Cheung 天任控股有限公司，一間於二零一九年二月十二日在英屬處女群島註冊成立的有限公司，並由梁任祥先生全資擁有
“Stock Exchange” 「聯交所」	The Stock Exchange of Hong Kong Limited 香港聯合交易所有限公司
“%” 「%」	per cent. 百分比

BOARD OF DIRECTORS

Executive Directors

Mr. Leung Yam Cheung (*Chairman*)
Mr. Leung Wing Hoi (*CEO*)
Mr. Leung Wing Chun

Non-executive Director

Mr. Yau Sheung Hang

Independent Non-executive Directors

Mr. Ng Lin Fung
Mr. Chu Hau Lim
Mr. Leung Ka Ho Raymond

BOARD COMMITTEES

Audit Committee

Mr. Chu Hau Lim (*Chairman*)
Mr. Ng Lin Fung
Mr. Leung Ka Ho Raymond

Remuneration Committee

Mr. Ng Lin Fung (*Chairman*)
Mr. Leung Yam Cheung
Mr. Leung Wing Hoi
Mr. Chu Hau Lim
Mr. Leung Ka Ho Raymond

Nomination Committee

Mr. Chu Hau Lim (*Chairman*)
Mr. Leung Yam Cheung
Mr. Leung Wing Hoi
Mr. Ng Lin Fung
Mr. Leung Ka Ho Raymond

董事會

執行董事

梁任祥先生 (*主席*)
梁榮海先生 (*行政總裁*)
梁榮進先生

非執行董事

丘尚衡先生

獨立非執行董事

吳連烽先生
朱孝廉先生
梁家浩先生

董事委員會

審核委員會

朱孝廉先生 (*主席*)
吳連烽先生
梁家浩先生

薪酬委員會

吳連烽先生 (*主席*)
梁任祥先生
梁榮海先生
朱孝廉先生
梁家浩先生

提名委員會

朱孝廉先生 (*主席*)
梁任祥先生
梁榮海先生
吳連烽先生
梁家浩先生

Compliance Committee

Mr. Leung Wing Hoi (*Chairman*)
Mr. Leung Wing Chun
Mr. Chu Hau Lim
Mr. Lau Chi Shing Tommy

ESG Committee

Mr. Lau Chi Shing Tommy (*Chairman*)
Mr. Leung Wing Hoi
Mr. Ng Kam Tong
Mr. Chung Chi Ming
Mr. Cheung Pui Wah

COMPANY SECRETARY

Ms. Chan Suk Yee

AUTHORISED REPRESENTATIVES

Ms. Chan Suk Yee
Mr. Leung Wing Hoi

REGISTERED OFFICE IN THE CAYMAN ISLANDS

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Cayman Islands

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Grand Cayman KY1-1111
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合規委員會

梁榮海先生 (*主席*)
梁榮進先生
朱孝廉先生
劉志成先生

ESG 委員會

劉志成先生 (*主席*)
梁榮海先生
吳甘棠先生
鍾智明先生
張沛華先生

公司秘書

陳淑儀女士

授權代表

陳淑儀女士
梁榮海先生

開曼群島註冊辦事處

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Cayman Islands

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Certified Public Accountants, Hong Kong
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18 Harbour Road
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Hong Kong

PRINCIPAL BANKER

Bank of China (Hong Kong) Limited
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Hong Kong

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE IN THE CAYMAN ISLANDS

Conyers Trust Company (Cayman) Limited
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PO Box 2681
Grand Cayman, KY1-1111
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

STOCK CODE

1429

COMPANY'S WEBSITE

www.skymission.group

核數師

中審眾環(香港)會計師事務所有限公司
香港執業會計師
香港
灣仔
港灣道18號
中環廣場42樓

主要往來銀行

中國銀行(香港)有限公司
香港
花園道1號

開曼群島股份過戶登記總處

Conyers Trust Company (Cayman) Limited
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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

股份代號

1429

公司網站

www.skymission.group

BUSINESS OVERVIEW AND FUTURE PROSPECT

The Group is an established formwork works subcontractor in Hong Kong with an operating history of over 20 years. During the Period and up to the date of this report, the Group has been providing traditional formwork works services to its customers by using timber and plywood and system formwork works services using aluminum formwork.

During the Period, the Group secured four new contracts with total original contract value of approximately HK\$273.4 million, representing an increase of approximately 47.7% compared to the total original contract value of new contracts obtained during the six months ended 30 September 2021 of approximately HK\$185.1 million. All of these projects started contributing revenue to the Group during the Period.

The contract rates expected by the main contractors in some potential projects were lower than the contract rates the Group could offer to maintain our gross profit margin at the current level. In light of the enhancing social distancing measures imposed by the government in the beginning of 2022, a number of tendering processes was interrupted and delayed resulting in fewer opportunities for the Group to secure more potential projects. Further, the Board noticed the rising wage level of formwork workers in Hong Kong. Therefore, the Group adopted a cautious approach in preparing tenders in pursuance of potential projects, and avoided undertaking thin-margin projects which could ultimately be loss-making due to unforeseen circumstances.

As at 30 September 2022, the Group has a total of 16 projects (31 March 2022: 13 projects) on hand with the estimated total outstanding contract value of approximately HK\$579.3 million, representing an increase of approximately 20.4% as compared with the estimated total outstanding contract value of approximately HK\$481.1 million as at 31 March 2022. With the projects on hand, it is expected that the performance of the subcontract works will remain steady for the coming years.

In view of the intensifying competition in the formwork works industry and the increasing wage level of formwork workers in Hong Kong, the Group will continue to adopt a prudential approach in the preparation of tender by factoring in a higher profit margin. The Group will continue to use its best efforts to identify suitable opportunities in line with its cost control policy and risk management policy and submit tenders for potential projects.

Looking ahead, as an established formwork works subcontractor in Hong Kong, the Group will continue to explore new business opportunities in order to further diversify and broaden revenue sources of the Group from various customers and make its best endeavour to maximise profits and returns for the Group and enhance Shareholder value for the Shareholders. The Group will strengthen its market capabilities by further strengthening its manpower to cope with its business development. The Group is confident that its business will continue to operate in a stable way.

業務概覽及未來前景

本集團為香港一間具良好聲譽的模板工程分包商，擁有逾20年的經營歷史。於本期間及直至本報告日期，本集團一直透過使用木材及夾板向客戶提供傳統模板工程服務及透過使用鋁板提供系統模板工程服務。

於本期間，本集團獲得四份新合約，原合約價值總額為約273.4百萬港元，較截至二零二一年九月三十日止六個月獲得新合約的原合約價值總額約185.1百萬港元增加約47.7%。所有該等項目於本期間已開始向本集團貢獻收入。

總承包商預期部分潛在項目的合約費率低於本集團就維持當前水平的毛利率而提供的合約費率。鑑於政府於二零二二年年初加強實施社交距離措施，多項招標程序被中斷及延誤，導致本集團取得更多潛在項目的機會較少。此外，董事會注意到香港模板工人的工資水平不斷上升。因此，本集團準備投標潛在項目時採取審慎態度，避免承接可能因不可預見的情況而最終虧損的薄利項目。

於二零二二年九月三十日，本集團手頭合共有16個項目（二零二二年三月三十一日：13個項目），估計未完成合約價值總額為約579.3百萬港元，較於二零二二年三月三十一日的估計未完成合約價值總額約481.1百萬港元增加約20.4%。憑藉手頭項目，預期分包工程的表現將於未來數年維持穩定。

鑑於模板工程行業的競爭日益激烈及香港模板工人的工資水平不斷上升，本集團於準備投標時將繼續採取審慎方針，偏向利潤率較高的項目。本集團將繼續盡最大努力物色符合成本控制政策及風險管理政策的良機，投標潛在項目。

展望未來，作為香港一間具良好聲譽的模板工程分包商，本集團將繼續與眾多客戶探索新商機以進一步多元化及拓寬本集團的收入來源及竭力擴大本集團的溢利及回報並提升股東的股東價值。本集團將藉由進一步加強人力以應對業務發展來鞏固市場能力。本集團對業務將繼續穩定運營充滿信心。

Management Discussion and Analysis

管理層討論及分析

FINANCIAL REVIEW

Revenue

For the Period, the Group recorded revenue of approximately HK\$340.3 million, representing an increase of 24.9% comparing with that of approximately HK\$272.4 million for the six months ended 30 September 2021. The increase was mainly attributable to the net effect of (i) the increase in revenue recognised from Projects TMB-107, TMB-115, TMB-116, TMB-119, TMB-120, and TMB-121, in aggregate of approximately HK\$165.3 million; and (ii) the decrease in revenue of approximately HK\$97.4 million for Projects TMB-90, TMB-108, and TMB-113. Set out below is the revenue breakdown of the Group derived from public sector projects and private sector projects for the Period and the six months ended 30 September 2021:

		Six months ended 30 September 截至九月三十日止六個月					
		2022 二零二二年			2021 二零二一年		
	No. of projects	Revenue	Percentage of revenue	No. of projects	Revenue	Percentage of revenue	
	項目數量	收入	佔收入百分比	項目數量	收入	佔收入百分比	
		HK\$'000	(%)		HK\$'000	(%)	
		千港元	(%)		千港元	(%)	
		(unaudited)			(unaudited)		
		(未經審核)			(未經審核)		
Public sector projects	公營部門項目	11	205,943	60.5	11	180,202	66.1
Private sector projects	私營部門項目	11	134,366	39.5	12	92,220	33.9
Total	總計	22	340,309	100.0	23	272,422	100.0

Gross profit and gross profit margin

The Group's gross profit increased by approximately HK\$5.2 million or 17.2% from approximately HK\$30.6 million for the six months ended 30 September 2021 to approximately HK\$35.8 million for the Period.

The increase in gross profit was mainly resulted from the increase of revenue recognised by Project TMB-107 during the Period in comparison to the six months ended 30 September 2021.

財務回顧

收入

於本期間，本集團錄得收入約340.3百萬港元，較截至二零二一年九月三十日止六個月的約272.4百萬港元增加24.9%。增加主要由於(i)自項目TMB-107、TMB-115、TMB-116、TMB-119、TMB-120及TMB-121確認的收入增加，合共約165.3百萬港元；及(ii)項目TMB-90、TMB-108及TMB-113的收入減少約97.4百萬港元的淨影響所致。下文載列本集團於本期間及截至二零二一年九月三十日止六個月來自公營部門項目及私營部門項目的收入明細：

毛利及毛利率

本集團的毛利由截至二零二一年九月三十日止六個月的約30.6百萬港元增加約5.2百萬港元或17.2%至本期間的約35.8百萬港元。

毛利增加乃主要由於本期間項目TMB-107確認的收入較截至二零二一年九月三十日止六個月確認的收入增加所致。

Management Discussion and Analysis

管理層討論及分析

The Group's gross profit margin decreased from approximately 11.2% for the six months ended 30 September 2021 to approximately 10.5% for the Period. The decrease in gross profit margin was mainly due to the increase in the wages of our workers for the Period.

Other income

The Group's other income increased by approximately HK\$16.5 million from approximately HK\$0.1 million for the six months ended 30 September 2021 to approximately HK\$16.6 million for the Period. The increase was mainly due to the receipt of anti-epidemic fund for approximately HK\$16.4 million (the "Employment Support Scheme" and "Employment Support Scheme for Construction Sector (Casual Employees)") provided by the Government of the Hong Kong Special Administrative Region.

Administrative and other operating expenses

The Group's administrative and other operating expenses decreased from approximately HK\$11.8 million for the six months ended 30 September 2021 to approximately HK\$11.4 million for the Period, representing a decrease of approximately HK\$0.4 million or 3.4%. The decrease was mainly attributable to a decrease in entertainment expenses following the tighten social distancing measures imposed by the government in response to the COVID-19 epidemic situation during the Period.

Income tax expenses

The Group's income tax expenses increased from approximately HK\$3.3 million for the six months ended 30 September 2021 to approximately HK\$3.9 million for the Period, representing an increase of approximately HK\$0.6 million or 16.8%. The increase was mainly attributable to an increase in estimated assessable profits of the Group during the Period.

Profit and total comprehensive income for the Period attributable to owners of the Company

As a result of the foregoing, profit and total comprehensive income for the Period attributable to owners of the Company increased by approximately HK\$21.3 million or 141.8% from approximately HK\$15.0 million for the six months ended 30 September 2021 to approximately HK\$36.3 million for the Period.

INTERIM DIVIDEND

The Board did not declare the payment of interim dividend for the Period (six months ended 30 September 2021: Nil).

本集團的毛利率由截至二零二一年九月三十日止六個月的約11.2%減少至本期間的約10.5%。毛利率減少乃主要由於本期間工人薪資上漲所致。

其他收益

本集團的其他收益由截至二零二一年九月三十日止六個月的約0.1百萬港元增加約16.5百萬港元至本期間的約16.6百萬港元。增加主要由於收取香港特別行政區政府提供的抗疫基金(「保就業計劃」及「建造業保就業計劃(臨時僱員)»)約16.4百萬港元所致。

行政及其他經營開支

本集團的行政及其他經營開支由截至二零二一年九月三十日止六個月的約11.8百萬港元減少至本期間的約11.4百萬港元，相當於減少約0.4百萬港元或3.4%。減少乃主要由於本期間政府為應對COVID-19疫情而採取嚴格的社交距離措施後導致招待開支減少所致。

所得稅開支

本集團的所得稅開支由截至二零二一年九月三十日止六個月的約3.3百萬港元增至本期間的約3.9百萬港元，增幅為約0.6百萬港元或16.8%。增加乃主要由於本集團於本期間的估計應課稅溢利增加所致。

本公司擁有人應佔本期間溢利及全面收益總額

由於前文所述，本公司擁有人應佔本期間溢利及全面收益總額由截至二零二一年九月三十日止六個月的約15.0百萬港元增加約21.3百萬港元或141.8%至本期間的約36.3百萬港元。

中期股息

董事會不宣派本期間的中期股息(截至二零二一年九月三十日止六個月：無)。

Management Discussion and Analysis

管理層討論及分析

LIQUIDITY AND FINANCIAL RESOURCES

The Group principally finances its operations from its business operations, interest-bearing borrowings and equity contribution from Shareholders. As at 30 September 2022, the Group had net current assets of approximately HK\$364.7 million (31 March 2022: HK\$321.4 million) and cash and bank balances of approximately HK\$35.1 million (31 March 2022: HK\$32.4 million).

As at 30 September 2022, the Group's total equity attributable to owners of the Company amounted to approximately HK\$396.5 million (31 March 2022: HK\$360.2 million), and the Group's total interest-bearing borrowings and lease liabilities amounted to approximately HK\$29.7 million which are denominated in Hong Kong dollars (31 March 2022: HK\$51.9 million).

The Directors have confirmed that the Group will have sufficient financial resources to meet its obligations as they fall due for at least the next twelve months from the end of 30 September 2022 and accordingly, our condensed consolidated financial statements have been prepared on a going concern basis.

CAPITAL STRUCTURE

There has been no change in the capital structure of the Group during the Period. The share capital of the Group only comprised of ordinary shares.

GEARING RATIO

As at 30 September 2022, the gearing ratio (calculated on the basis of total interest-bearing borrowings divided by total equity of the Group) was approximately 7.5% (31 March 2022: 14.2%).

CAPITAL COMMITMENTS

The Group had no significant capital commitments as at 30 September 2022 (31 March 2022: Nil).

CONTINGENT LIABILITIES

The Group did not have any material contingent liabilities as at 30 September 2022 (31 March 2022: Nil).

流動資金及財務資源

本集團主要自業務營運、計息借款及股東股權注資為其營運提供資金。於二零二二年九月三十日，本集團的流動資產淨值為約364.7百萬港元（二零二二年三月三十一日：321.4百萬港元）以及現金及銀行結餘為約35.1百萬港元（二零二二年三月三十一日：32.4百萬港元）。

於二零二二年九月三十日，本公司擁有人應佔本集團總權益為約396.5百萬港元（二零二二年三月三十一日：360.2百萬港元）及本集團以港元計值的總計息借款及租賃負債為約29.7百萬港元（二零二二年三月三十一日：51.9百萬港元）。

董事已確認，本集團將有充足財務資源滿足其自二零二二年九月三十日結束起計至少未來十二個月到期應付之責任，故簡明綜合財務報表已按持續基準編製。

資本架構

於本期間，本集團的資本架構並無變動。本集團的股本僅包括普通股。

資產負債比率

於二零二二年九月三十日，資產負債比率（按總計息借款除以本集團的總權益計算）為約7.5%（二零二二年三月三十一日：14.2%）。

資本承擔

於二零二二年九月三十日，本集團並無重大資本承擔（二零二二年三月三十一日：無）。

或然負債

於二零二二年九月三十日，本集團並無任何重大或然負債（二零二二年三月三十一日：無）。

CHARGE ON GROUP ASSETS

The Group had no charges on assets as at 30 September 2022 (31 March 2022: Nil).

FOREIGN CURRENCY RISK

The Company does not have significant exposure on foreign currency risk as most of the monetary assets and liabilities are denominated in Hong Kong dollars. The management will consider suitable hedging instruments against significant currency exposure should the need arises.

TREASURY POLICY

The Group continues to follow a prudent policy in managing the Group's cash and maintaining a strong and healthy liquidity to ensure that the Group is well placed to take advantage of any future growth opportunities. To manage liquidity risk, the Directors closely monitor the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

SEGMENT INFORMATION

The Group principally operates in one business segment, which is providing formwork works services in Hong Kong.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND ASSOCIATED COMPANIES

During the Period, the Group did not have any material acquisitions or disposals of subsidiaries or associated companies.

RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

As at 30 September 2022, the Group's right-of-use assets of approximately HK\$0.2 million (31 March 2022: approximately HK\$0.6 million) were included in the property, plant and equipment, and its lease liabilities were approximately HK\$0.2 million (31 March 2022: approximately HK\$0.7 million). The related right-of-use assets and lease liabilities are all located in Hong Kong.

SIGNIFICANT INVESTMENT HELD

During the Period, the Group had no significant investment held.

本集團資產抵押

於二零二二年九月三十日，本集團並無資產抵押(二零二二年三月三十一日：無)。

外幣風險

本公司並無面臨重大外幣風險，原因為大部分貨幣資產及負債乃以港元計值。管理層將於有需要時考慮針對重大貨幣風險的合適對沖工具。

庫務政策

本集團繼續遵循審慎政策管理本集團現金，並維持強勁及穩健的流動資金以確保本集團充分利用任何未來增長機會。為管理流動資金風險，董事密切監察本集團之流動資金狀況，以確保本集團之資產、負債及其他承擔之流動資金結構能滿足其不時之資金需要。

分部資料

本集團主要經營一個業務分部，其於香港提供模板工程服務。

重大收購及出售附屬公司及相聯公司

於本期間，本集團並無任何重大收購或出售附屬公司或相聯公司。

使用權資產及租賃負債

於二零二二年九月三十日，本集團之使用權資產約0.2百萬港元(二零二二年三月三十一日：約0.6百萬港元)計入物業、廠房及設備，而其租賃負債為約0.2百萬港元(二零二二年三月三十一日：約0.7百萬港元)。相關使用權資產及租賃負債均位於香港。

所持重大投資

於本期間，本集團並無持有重大投資。

Management Discussion and Analysis

管理層討論及分析

FUTURE PLANS FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

Save as disclosed in the Prospectus and the announcement dated 28 September 2020, the Group does not have other plans for material investments and capital assets.

EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2022, the Group had 1,467 employees (31 March 2022: 1,212 employees). The Group's remuneration policy is determined with reference to the qualifications, position and performance of the employee. The remuneration offered to employees generally includes salaries, allowances and discretionary bonus. The Group also ensures that all employees are provided with adequate training and continuous professional development opportunities according to their needs. The total staff cost (including remuneration of Directors and mandatory provident funds contributions) for the six months ended 30 September 2022 amounted to approximately HK\$200.0 million (30 September 2021: HK\$184.2 million).

EVENTS AFTER THE REPORTING PERIOD

There were no important events affecting the Group subsequent to 30 September 2022.

USE OF NET PROCEEDS FROM LISTING

The net proceeds from the Listing (after deducting the underwriting fees and other related expenses paid by the Company in connection with the Share Offer) which amounted to approximately HK\$81.1 million was/will be used for the intended purposes as set out in the section headed "Future Plans and Use of Proceeds" of the Prospectus and the announcement of the Company dated 28 September 2020. The Group adjusted the allocation of the use of net proceeds for the below purposes on a pro rata basis in the same manner as shown in the Prospectus.

重大投資及資本資產之未來計劃

除招股章程及日期為二零二零年九月二十八日之公告所披露者外，本集團並無重大投資及資本資產之其他計劃。

僱員及薪酬政策

於二零二二年九月三十日，本集團有1,467名僱員（二零二二年三月三十一日：1,212名僱員）。本集團之薪酬政策乃參考僱員之資歷、職務及表現釐定。向僱員提供之薪酬一般包括薪金、津貼及酌情花紅。本集團亦確保所有僱員根據其需求獲提供充足培訓及持續專業發展機會。截至二零二二年九月三十日止六個月的員工成本總額（包括董事薪酬及強制性公積金供款）為約200.0百萬港元（二零二一年九月三十日：184.2百萬港元）。

報告期後事項

自二零二二年九月三十日後概無發生影響本集團之重大事項。

上市所得款項淨額之用途

上市所得款項淨額（於扣除本公司就股份發售支付之包銷費用及其他有關開支後）約81.1百萬港元已／將按招股章程「未來計劃及所得款項用途」一節及本公司日期為二零二零年九月二十八日之公告所載擬定用途動用。本集團按照招股章程所示之相同方式按比例調整下列用途之所得款項淨額使用分配。

Management Discussion and Analysis

管理層討論及分析

The below table sets out the use of net proceeds during the Period, the unutilised net proceeds and the expected timeline for utilising the unutilised net proceeds:

下表載列期內所得款項淨額的用途、未動用所得款項淨額及動用未動用所得款項淨額的預期時限：

	Planned use of net proceeds in total	Actual use of net proceeds up to 31 March 2022 直至二零二二年三月三十一日 實際動用所得款項淨額	Amount Utilised		Unutilised Balance as at 30 September 2022 於二零二二年九月三十日 未動用結餘	Expected Timeline for utilising unutilised net proceeds 動用未動用所得款項淨額的預期時限
			up to 30 September 2022 截至二零二二年九月三十日 已動用金額	during the six months ended 30 September 2022 止六個月		
	(HK\$ million) (百萬元)	%	(HK\$ million) (百萬元)	(HK\$ million) (百萬元)	(HK\$ million) (百萬元)	(HK\$ million) (百萬元)
Enhancing the Group's financial position for the purpose of securing additional and large-scale formwork works projects and expanding its capability to offer system formwork work services 改善本集團的財務狀況，以確保獲得更多的大型模板工程項目，並擴大其提供系統模板工程服務的能力	49.3	60.8	49.3	–	–	Not applicable 不適用
Increasing the Group's stock of metal scaffold equipment and related parts 增加本集團的金屬通架設備及相關零件庫存	17.5	21.6	17.5	–	–	Not applicable 不適用
Further strengthening the Group's manpower to cope with its business development 進一步加強本集團的人力以應對業務發展	7.3	9.0	5.6	1.7	–	Not applicable 不適用
General working capital of the Group 本集團的一般營運資金	7.0	8.6	7.0	–	–	Not applicable 不適用
Total 總計	81.1	100.0	79.4	1.7	–	

As at 30 September 2022, all net proceeds from the Listing has been fully utilised, which were used according to the intentions previously disclosed by the Company in the Prospectus.

於二零二二年九月三十日，所有上市所得款項淨額均獲悉數動用，其乃根據本公司之前於招股章程中披露的計劃予以動用。

THE RISK ON THE OPERATION AFFECTED BY THE COVID-19 PANDEMIC

If the development of COVID-19 intensifies, the economy in Hong Kong may be adversely affected. In such event, the resultant unfavourable economic conditions of Hong Kong, dampened market sentiment and decreased purchasing power of the general public could be a disincentive for property developers or other ultimate customers to commence new construction projects, thus delaying or reducing the number of new projects to be awarded to us.

Health and safety risks during the outbreak of COVID-19 may also lead to labour shortage, increase in construction costs, and interruption of our business operation. If any personnel working in the project site has been confirmed positive for COVID-19, the relevant main contractor(s), property developer(s) or ultimate customer(s) of our projects may be required to suspend the works in the relevant project site for two days or longer subject to government requirements. Stringent rules imposed on construction workers, including frequent mandatory testing and limitations on on-site activities, may reduce the supply of skilled labour, increase in wages of the workers, and delay in our work schedules. Some construction workers may not report duty immediately after vaccination due to side effects from vaccination of the COVID-19 vaccines. The wages of workers may therefore be increased and thus the construction costs if we face any labour shortage or if we need urgent replacements. Progress of such projects may be delayed and our business operations would be interrupted.

These adverse impacts, if materialise and persist for a substantial period, may adversely affect our business operation and financial performance.

However, since the outbreak of COVID-19 in early 2020, the Group has implemented measures, including frequent workspace cleaning with disinfectant, arranging COVID-19 vaccine holiday, conducting temperature screening at entry of construction sites, and hand sanitizing, etc. The Group will continue to closely monitor the development of COVID-19 and will take necessary actions to maintain environmental hygiene. We are confident that we are able to weather through the pandemic crisis.

2019年冠狀病毒病大流行對營運造成影響的風險

倘2019年冠狀病毒病疫情加劇，香港經濟可能會受到不利影響。在此情況下，由此導致香港不利的經濟狀況、市場情緒低迷及公眾購買力下降將會抑制物業發展商或其他最終客戶開展新建築項目，從而延遲或減少向我們授予新項目的數量。

於2019年冠狀病毒病爆發期間的健康及安全風險亦可能導致勞動力短缺、建築成本增加及我們的業務營運中斷。倘於項目現場工作的任何人員被確診為2019年冠狀病毒病，我們項目的相關總承包商、物業發展商或最終客戶或須將相關項目現場工程停工兩日或更長時間（視乎政府要求而定）。對建築工人施加的嚴格規定，包括頻繁的強制性檢測及對現場活動的限制，或會減少熟練勞動力的供應，增加工人的工資，並延遲我們的工作時間表。部分建築工人由於接種2019年冠狀病毒病疫苗存在副作用而未能於接種後即時返回工作崗位。因此，倘我們面臨勞動力短缺或如需緊急替換人員，工人的工資可能會增加，從而增加建築成本。該等項目的進展或會延遲，而我們的業務運營亦將會中斷。

該等不利影響倘出現並持續較長時間，可能會對我們的業務營運及財務業績產生不利影響。

然而，自二零二零年初爆發2019年冠狀病毒病以來，本集團已採取多項措施，包括經常用消毒劑清潔工作場所、安排2019年冠狀病毒病疫苗假期、於工地入口進行體溫篩查、手部消毒等。本集團將繼續密切監察2019年冠狀病毒病的發展情況，並將採取必要措施維持環境衛生。我們相信我們能夠安穩度過疫情危機。

CHANGES OF DIRECTORS AND CHANGES IN THEIR INFORMATION

From 1 April 2022 and up to the date of this report, there is no change of Directors and their information which is required to be disclosed under Rule 13.51B(1) of the Listing Rules.

COMPETING BUSINESSES

During the Period, none of the Directors or the controlling Shareholders of the Company and their respective close associates had any interests in a business, apart from the business of the Group, which competed or was likely to compete, either directly or indirectly, with the business of the Group which would be required to be disclosed under Rule 8.10 of the Listing Rules.

CORPORATE GOVERNANCE PRACTICE

The Company and the Board are devoted to achieve and maintain high standards of corporate governance, as the Board believes that good and effective corporate governance practices are fundamental to obtain and maintain the trust and safeguarding interest of the Shareholders and other stakeholders of the Company.

Accordingly, the Company has adopted sound corporate governance principles that emphasise a quality Board, effective internal control, stringent disclosure practices and transparency, and accountability to all stakeholders. The Company has adopted the principles and code provisions of the Corporate Governance Code (the "CG Code") as set out in Appendix 14 to the Listing Rules.

In the opinion of the Board, the Company has fully complied with the CG Code during the Period.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code as its own code of conduct regarding dealings in the securities of the Company by the Directors and the Company's employees who, because of their offices or employments, are likely to possess inside information in relation to the Company and/or its securities.

Upon specific enquiry, all Directors confirmed that they have fully complied with the Model Code during the Period.

董事變更及其信息變更

自二零二二年四月一日起及直至本報告日期，並無根據上市規則第13.51B(1)條須予披露之董事及其信息變更。

競爭業務

於本期間，概無本公司董事或控股股東及彼等各自的緊密聯繫人於與本集團業務構成競爭或可能構成競爭(直接或間接)的業務(本集團業務除外)中擁有任何根據上市規則第8.10條須予以披露的權益。

企業管治常規

本公司及董事會致力達致及維持高水平之企業管治，乃因董事會相信，良好及行之有效的企業管治常規對取得及維持股東及其他持份者信任及保障其權益至關重要。

因此，本公司已採納健全之企業管治原則，當中著重優秀之董事會、有效之內部監控、嚴謹之披露常規以及對所有持份者之透明度及問責性。本公司已採納上市規則附錄14所載企業管治守則(「企業管治守則」)之原則及守則條文。

董事會認為，本公司已於本期間全面遵守企業管治守則。

證券交易的標準守則

本公司已採納標準守則作為其自身有關董事及本公司僱員(彼等因有關職位或受僱工作而可能擁有有關本公司及/或其證券的內幕消息)買賣本公司證券的行為守則。

經作出具體查詢後，全體董事均確認彼等於本期間已完全遵守標準守則。

Other Information

其他資料

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

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Period.

REVIEW OF FINANCIAL INFORMATION

The Company has established an Audit Committee with written terms of reference in compliance with Rules 3.21 and 3.22 of the Listing Rules. The Audit Committee consists of three members, namely Mr. Chu Hau Lim (Chairman), Mr. Ng Lin Fung and Mr. Leung Ka Ho Raymond, all being the independent non-executive Directors.

The Audit Committee has reviewed with the management of the unaudited condensed consolidated financial statements of the Group for the Period.

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SHARES AND UNDERLYING SHARES

To the knowledge of the Board, as at 30 September 2022, the interests and short positions of the Directors and chief executive of the Company in the Shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) (a) 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 they were taken or deemed to have under such provisions of the SFO), or (b) which were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or (c) which were required under the Model Code to be notified to the Company and the Stock Exchange, were as follows:

Interests in shares of the Company

Name of Director 董事姓名	Nature of interest 權益性質	Number of Shares ^(Note 1) 股份數目 ^(附註1)	Approximate percentage to the issued share capital of the Company ^(Note 3) 佔本公司已發行股本的概約百分比 ^(附註3)
Mr. Leung Yam Cheung ^(Note 2) 梁任祥先生 ^(附註2)	Interest in controlled corporation 受控制法團權益	1,200,000,000(L)	75%

購買、出售或贖回本公司上市證券

本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

審閱財務資料

本公司已遵照上市規則第3.21及3.22條規定設立備有書面職權範圍之審核委員會。審核委員會由三名成員組成，即朱孝廉先生(主席)、吳連烽先生及梁家浩先生，彼等均為獨立非執行董事。

審核委員會已與管理層共同審閱本集團於本期間的未經審核簡明綜合財務報表。

董事及最高行政人員於股份及相關股份中擁有的權益

就董事會所知，於二零二二年九月三十日，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第XV部)的股份、相關股份或債權證中擁有(a)根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例有關條文被當作或視為擁有的權益或淡倉)、或(b)根據證券及期貨條例第352條須登記於該條所指登記冊的權益及淡倉、或(c)根據標準守則須知會本公司及聯交所的權益及淡倉如下：

於本公司股份中擁有的權益

Interests in shares of associated corporation

於相聯法團股份中擁有的權益

Name of Director 董事姓名	Nature of interest 權益性質	Name of associated corporation 相聯法團名稱	Number of Share ^(Note 1) 股份數目 ^(附註1)	Approximate percentage to the issued share capital of the associated corporation 佔相聯法團已發行股本的概約百分比
Mr. Leung Yam Cheung 梁任祥先生	Beneficial owner 實益擁有人	Sky Mission 天任	1(L)	100%

Notes:

- (1) The letter "L" denotes the person's long position in the shares of the Company/the associated corporation.
- (2) These 1,200,000,000 Shares are held by Sky Mission, a company incorporated in the BVI and owned as to 100% by Mr. Leung Yam Cheung. Therefore, Mr. Leung Yam Cheung is deemed to be interested in all of the Shares held by Sky Mission for the purposes of the SFO.
- (3) As at 30 September 2022, the issued share capital of the Company was 1,600,000,000 Shares.

附註：

- (1) 英文字母「L」指該人士於本公司／相聯法團股份中擁有的好倉。
- (2) 該等1,200,000,000股股份由天任持有，天任為一間於英屬處女群島註冊成立的公司並由梁任祥先生全資擁有。因此，就證券及期貨條例而言，梁任祥先生被視為於天任所持有的所有股份中擁有權益。
- (3) 於二零二二年九月三十日，本公司已發行股本為1,600,000,000股股份。

Save as disclosed above and to the best knowledge of the Directors, as at 30 September 2022, there were no interests and short positions of the Directors and chief executive of the Company in the 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 they were taken or deemed to have under such provisions of the SFO), or were required, under Section 352 of the SFO, to be entered in the register referred to in that section, or were required under the Model Code to be notified to the Company and the Stock Exchange.

除上文所披露者外及就董事所深知，於二零二二年九月三十日，概無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第XV部）的股份、相關股份或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（包括根據證券及期貨條例有關條文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條須登記於該條所指登記冊的權益及淡倉，或根據標準守則須知會本公司及聯交所的權益及淡倉。

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN THE SHARES

So far as the Directors are aware, as of 30 September 2022, the following corporations/persons (other than Directors and chief executive of the Company) had interests of 5% or more in the issued Shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange 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:

Name of Shareholder 股東姓名／名稱	Nature of interest 權益性質	Number of Shares ^(Note 1) 股份數目 ^(附註1)	Approximate percentage to the issued share capital of the Company ^(Note 3) 佔本公司已發行股本的概約百分比 ^(附註3)
Sky Mission ^(Note 2) 天任 ^(附註2)	Beneficial owner 實益擁有人	1,200,000,000(L)	75%

Notes:

- (1) The letter "L" denotes the person's long position in the Shares.
- (2) Sky Mission is beneficially and wholly-owned by Mr. Leung Yam Cheung. Therefore, Mr. Leung Yam Cheung is deemed to be interested in all the Shares held by Sky Mission for the purposes of the SFO.
- (3) As at 30 September 2022, the issued share capital of the Company was 1,600,000,000 Shares.

Save as disclosed above and to the best knowledge of the Directors, as at 30 September 2022, no other persons (other than the Directors or the chief executive of the Company) owned interests or short positions in the Shares or underlying shares as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO or interests or short positions required to be disclosed to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO.

主要股東於股份中擁有的權益

就董事所知，截至二零二二年九月三十日，下列公司／人士（董事及本公司最高行政人員除外）於已發行股份或相關股份中擁有根據證券及期貨條例第XV部第2及第3分部的條文須向本公司及聯交所披露，或根據證券及期貨條例第336條須由本公司備存的登記冊所記錄的5%或以上權益：

Name of Shareholder 股東姓名／名稱	Nature of interest 權益性質	Number of Shares ^(Note 1) 股份數目 ^(附註1)	Approximate percentage to the issued share capital of the Company ^(Note 3) 佔本公司已發行股本的概約百分比 ^(附註3)
Sky Mission ^(Note 2) 天任 ^(附註2)	Beneficial owner 實益擁有人	1,200,000,000(L)	75%

附註：

- (1) 英文字母「L」指該人士於股份中的好倉。
- (2) 天任由梁任祥先生實益及全資擁有。因此，就證券及期貨條例而言，梁任祥先生被視為於天任所持有的所有股份中擁有權益。
- (3) 於二零二二年九月三十日，本公司已發行股本為1,600,000,000股股份。

除上文所披露者外及就董事所深知，於二零二二年九月三十日，概無其他人士（董事或本公司最高行政人員除外）於股份或相關股份中擁有記入本公司根據證券及期貨條例第336條須予存置登記冊的權益或淡倉或根據證券及期貨條例第XV部第2及第3分部須向本公司及聯交所披露的權益或淡倉。

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

簡明綜合損益及其他全面收益表

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

		Six months ended 30 September		
		截至九月三十日止六個月		
		2022	2021	
		二零二二年	二零二一年	
		HK\$'000	HK\$'000	
		千港元	千港元	
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
Revenue	收入	5	340,309	272,422
Cost of services	服務成本		(304,470)	(241,838)
Gross profit	毛利		35,839	30,584
Other income	其他收入	6	16,566	108
Administrative and other operating expenses	行政及其他經營開支		(11,434)	(11,829)
Finance costs	財務成本	7	(850)	(565)
Profit before tax	除稅前溢利	7	40,121	18,298
Income tax expenses	所得稅開支	8	(3,859)	(3,304)
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		36,262	14,994
			HK cents	HK cents
			港仙	港仙
			(Unaudited)	(Unaudited)
			(未經審核)	(未經審核)
Earnings per share attributable to owners of the Company:	本公司擁有人應佔每股盈利：			
Basic and diluted	基本及攤薄	9	2.27	0.94

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 September 2022
於二零二二年九月三十日

		Note 附註	At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	11	31,397	38,476
Deferred tax assets	遞延稅項資產		357	357
			31,754	38,833
Current assets	流動資產			
Trade and other receivables	貿易應收賬款及 其他應收賬款	12	318,579	268,730
Contract assets	合約資產	13	123,679	94,057
Contract costs	合約成本		3,703	7,469
Income tax receivables	應收所得稅		–	3,285
Bank balances and cash	銀行結餘及現金		35,072	32,372
			481,033	405,913
Current liabilities	流動負債			
Trade and other payables	貿易應付賬款及 其他應付賬款	14	86,049	32,696
Interest-bearing borrowings	計息借貸	15	29,544	51,202
Income tax payable	應付所得稅		574	–
Lease liabilities	租賃負債		167	588
			116,334	84,486
Net current assets	流動資產淨值		364,699	321,427
Total assets less current liabilities	總資產減流動負債		396,453	360,260
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		–	69
NET ASSETS	資產淨值		396,453	360,191

Condensed Consolidated Statement of Financial Position

簡明綜合財務狀況表

As at 30 September 2022
於二零二二年九月三十日

			At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Note 附註		
Capital and reserves	資本及儲備			
Share capital	股本	16	16,000	16,000
Reserves	儲備		380,453	344,191
TOTAL EQUITY	權益總額		396,453	360,191

The condensed consolidated financial statements on pages 19 to 40 were approved and authorised for issue by the Board of Directors on 28 November 2022 and are signed on its behalf by:

第19頁至第40頁之簡明綜合財務報表已於二零二二年十一月二十八日獲董事會批准並授權刊發，且由以下人士代表簽署：

Leung Yam Cheung
梁任祥
Director
董事

Leung Wing Hoi
梁榮海
Director
董事

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

		Attributable to owners of the Company 本公司擁有人應佔				
		Reserves 儲備			Accumulated profits 累計溢利 HK\$'000 千港元	Total equity 權益總額 HK\$'000 千港元
Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元 (Note a) (附註 a)	Capital reserve 資本儲備 HK\$'000 千港元 (Note b) (附註 b)				
At 1 April 2021 (audited)	於二零二一年四月一日 (經審核)	16,000	91,065	30	224,309	331,404
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	14,994	14,994
At 30 September 2021 (unaudited)	於二零二一年九月三十日 (未經審核)	16,000	91,065	30	239,303	346,398
At 1 April 2022 (audited)	於二零二二年四月一日 (經審核)	16,000	91,065	30	253,096	360,191
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	36,262	36,262
At 30 September 2022 (unaudited)	於二零二二年九月三十日 (未經審核)	16,000	91,065	30	289,358	396,453

Condensed Consolidated Statement of Changes in Equity

簡明綜合權益變動表

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

Note a: Share premium represents the excess of the net proceeds from issuance of the Company's shares over its par value. Under the laws of the Cayman Islands and the Company's Articles of Association, it is distributable to the Company's shareholders provided that the Company is able to pay its debts as they fall due in the ordinary course of business.

Note b: Capital reserve represents the aggregate amount of the issued and paid-up share capital of the entities now comprising the Group before completion of the group reorganisation ("Reorganisation") less consideration paid to acquire the relevant interests (if any) in relation to the Reorganisation.

附註 a：股份溢價指發行本公司股份的所得款項淨額超出其面值的部分。按照開曼群島法例及本公司的組織章程細則，其可向本公司股東分派，惟本公司可支付其日常業務中的到期債務。

附註 b：資本儲備指現時組成本集團之實體於集團重組（「重組」）完成前的已發行及繳足股本總額減收購有關重組的相關權益（如有）的已付代價。

Condensed Consolidated Statement of Cash Flows

簡明綜合現金流量表

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
OPERATING ACTIVITIES	經營活動		
Cash generated from (used in) operations	經營所得(所用)現金	25,698	(15,341)
Income tax refunded	已退所得稅	-	1,627
Finance cost paid	已付財務成本	(850)	(565)
Net cash from (used in) operating activities	經營活動所得(所用)現金淨額	24,848	(14,279)
INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購買物業、廠房及設備	-	(60)
Net cash used in investing activities	投資活動所用現金淨額	-	(60)
FINANCING ACTIVITIES	融資活動		
Addition of interest-bearing borrowings	新增計息借貸	20,000	4,173
Repayment of interest-bearing borrowings	償還計息借貸	(41,658)	(13,863)
Repayment of lease liabilities	租賃負債的還款	(490)	(623)
Net cash used in financing activities	融資活動所用現金淨額	(22,148)	(10,313)
Net increase (decrease) in cash and cash equivalents	現金及現金等價物增加(減少)淨額	2,700	(24,652)
Cash and cash equivalents at the beginning of the reporting period	報告期初現金及現金等價物	32,372	56,676
Cash and cash equivalents at the end of the reporting period, represented by bank balances and cash	報告期末現金及現金等價物，即銀行結餘及現金	35,072	32,024

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

1. GENERAL INFORMATION

Skymission Group Holdings Limited (the “Company”) was incorporated in the Cayman Islands under the Companies Law of the Cayman Islands as an exempted company with limited liability, and its shares are listed on the Main Board of the The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The Company’s registered office is located at Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The Company’s principal place of business is situated at Room 3312, 33/F., Cable TV Tower, 9 Hoi Shing Road, Tsuen Wan, New Territories, Hong Kong.

The Company is an investment holding company and together with its subsidiaries (hereinafter collectively referred to as the “Group”) are principally engaged in provision of formwork works services in Hong Kong.

In the opinion of the directors of the Company, the immediate and ultimate holding company is Sky Mission Group Limited, a limited liability company incorporated in the British Virgin Islands. The ultimate controlling party is Mr. Leung Yam Cheung.

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial statements of the Group for the six months ended 30 September 2022 (the “Interim Financial Statements”) have been prepared in accordance with the Hong Kong Accounting Standards (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”) and the applicable disclosure requirements of the Rules Governing the Listing of Securities on the Stock Exchange (the “Listing Rules”).

The Interim Financial Statements are presented in Hong Kong Dollars (“HK\$”) and all amounts are rounded to the nearest thousand (“HK\$’000”) except when otherwise indicated.

The preparation of the Interim Financial Statements in conformity with HKAS 34 requires the management of the Group to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a period to date basis. Actual results may differ from these estimates.

1. 一般資料

天任集團控股有限公司（「本公司」）根據開曼群島公司法於開曼群島註冊成立為獲豁免有限公司，其股份於香港聯合交易所有限公司（「聯交所」）主板上市。本公司註冊辦事處的地址為 Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands。本公司的主要營業地點位於香港新界荃灣海盛路9號有線電視大樓33樓3312室。

本公司為投資控股公司及連同其附屬公司（以下統稱「本集團」）主要於香港從事提供模板工程服務。

本公司董事認為，直接及最終控股公司為天任控股有限公司（一間於英屬處女群島註冊成立的有限公司）。最終控股方為梁任祥先生。

2. 編製基準

本集團截至二零二二年九月三十日止六個月之未經審核簡明綜合財務報表（「中期財務報表」）乃根據香港會計師公會（「香港會計師公會」）頒佈之香港會計準則（「香港會計準則」）第34號「中期財務報告」及聯交所證券上市規則（「上市規則」）之適用披露規定予以編製。

除另有指明者外，中期財務報表乃按港元（「港元」）呈列且所有金額均約整至最接近之千位數（「千港元」）。

根據香港會計準則第34號編製中期財務報表須本集團管理層以迄今期間為基礎就會對政策應用以及資產及負債、收入及開支之呈報金額構成影響之事項作出判斷、估計及假設。實際結果可能有別於該等估計。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

2. BASIS OF PREPARATION (CONTINUED)

The Interim Financial Statements include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since 31 March 2022, and therefore, do not include all of the information required for full set of financial statements prepared in accordance with the Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual HKFRSs, HKASs and Interpretations issued by the HKICPA. They shall be read in conjunction with the Group’s consolidated financial statements for the year ended 31 March 2022 (the “Annual Report”).

3. PRINCIPAL ACCOUNTING POLICIES

The Interim Financial Statements have been prepared on the historical cost basis.

The accounting policies adopted in the preparation of the Interim Financial Statements are consistent with those applied in preparing the Annual Report.

The adoption of the new/revised HKFRSs in the current period has no material impact on the Group’s financial position and performance for the current and prior periods and/or on the disclosures set out in the Interim Financial Statements.

At the date of authorisation of the Interim Financial Statements, the HKICPA has issued a number of new/revised HKFRSs that are not yet effective for the current period, which the Group has not early adopted. The Directors do not anticipate that the adoption of the new/revised HKFRSs in future periods will have any material impact on the consolidated financial statements of the Group.

4. SEGMENT INFORMATION

The directors of the Company have determined that the Group has only one operating and reportable segment for the six months ended 30 September 2022 and 2021, as the Group manages its business as a whole as the provision of formwork works services in Hong Kong and the executive directors of the Company, being the chief operating decision-makers of the Group, regularly review the internal financial reports on the same basis for the purposes of allocating resources and assessing performance of the Group. Segment information is not presented accordingly.

2. 編製基準 (續)

中期財務報表包括對於理解本集團自二零二二年三月三十一日以後的財務狀況及表現變動有重大影響之事件及交易所作之闡釋，因此並無載列根據香港會計師公會頒佈之香港財務報告準則（「香港財務報告準則」，其為所有適用獨立香港財務報告準則、香港會計準則及詮釋之統稱）編製完整財務報表所需之所有資料。該等中期財務報表須與本集團截至二零二二年三月三十一日止年度之綜合財務報表（「年報」）一併閱讀。

3. 主要會計政策

中期財務報表以歷史成本基準編製。

編製中期財務報表所採納之會計政策與編製年報所應用者一致。

於本期間採納新訂／經修訂香港財務報告準則對本集團目前及過往期間之財務狀況及表現及／或中期財務報表所載之披露事項並無重大影響。

於中期財務報表授權日期，香港會計師公會已頒佈多項於本期間尚未生效之新訂／經修訂香港財務報告準則，本集團並無提早採納該等準則。董事預期於未來期間採納該等新訂／經修訂香港財務報告準則將不會對本集團綜合財務報表產生任何重大影響。

4. 分部資料

本公司董事確定本集團於截至二零二二年及二零二一年九月三十日止六個月僅有一個經營及可呈報分部，乃由於本集團管理其整體業務為於香港提供模板工程服務，而本公司執行董事（即本集團主要經營決策者）就分配資源及評估本集團表現按相同基準定期審閱內部財務報告。因此，概無呈列分部資料。

Notes to the Condensed Consolidated Financial Statements

簡明綜合財務報表附註

For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

4. SEGMENT INFORMATION (CONTINUED)

The Company is an investment holding company and the principal place of the Group's operation is in Hong Kong. All of the Group's revenue from external customers during the six months ended 30 September 2022 and 2021 is derived from Hong Kong and all of the Group's assets and liabilities are located in Hong Kong.

Information about major customers

Details of the customers (including entities under common control) individually accounting for 10% or more of aggregate revenue of the Group during the six months ended 30 September 2022 and 2021 are as follows:

4. 分部資料 (續)

本公司為一間投資控股公司，本集團營運的主要地點為香港。本集團截至二零二二年及二零二一年九月三十日止六個月的來自外部客戶的所有收入均來自香港且本集團的所有資產及負債亦均位於香港。

有關主要客戶的資料

截至二零二二年及二零二一年九月三十日止六個月，個別佔本集團總收入10%或以上的客戶（包括共同控制下的實體）詳情如下：

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Customer A	客戶 A	84,454	N/A ^{Note} 不適用 ^{附註}
Customer B	客戶 B	68,606	68,114
Customer C	客戶 C	49,204	N/A ^{Note} 不適用 ^{附註}
Customer D	客戶 D	43,300	59,974
Customer E	客戶 E	N/A ^{Note} 不適用 ^{附註}	36,474
Customer F	客戶 F	N/A ^{Note} 不適用 ^{附註}	32,035

Note: The customers contributed less than 10% of the total revenue of the Group for the reporting period.

附註：於報告期內，該等客戶對本集團總收入的貢獻少於10%。

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For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

5. REVENUE

5(a) Analysis of the Group's revenue

During the six months ended 30 September 2022 and 2021, all of the Group's revenue was arising from provision of formwork works services. All of the Group's revenue from provision of formwork works services was recognised over time.

5(b) Performance obligation for contracts with customers

The Group provides formwork works services to customers. The revenue of such services is recognised over time as the Group creates or enhances an asset that the customer controls as the assets is created or enhanced. Revenue is recognised for these construction services based on the value of completed construction work using output method.

A contract asset, net of contract liability related to the same contract, is recognised over the period in which the construction services are performed representing the Group's right to consideration for the services performed because the rights are conditioned upon the satisfaction by the customers on the construction work completed by the Group and the work is pending for the certification by the customers. The contract assets are transferred to trade receivables when the rights become unconditional, which is typically at the time the Group obtains the certification of the completion construction work from the customers.

5. 收入

5(a) 本集團收入的分析

截至二零二二年及二零二一年九月三十日止六個月，本集團的所有收入均來自提供模板工程服務。本集團提供模板工程服務的所有收入隨時間確認。

5(b) 客戶合約的履約責任

本集團為客戶提供模板工程服務。於本集團創建或改良資產而被創建或改良的資產由客戶所控制時隨時間確認有關服務的收入。該等建築服務收入的確認乃基於採用產出法計量的已完工建築工程的價值。

合約資產（扣除與同一合約有關的合約負債）於履行建築服務期間確認，代表本集團就所履行服務收取代價的權利，原因是相關權利須待客戶對本集團所完成建築工程表示滿意後方可作實且有關係工程須待客戶認證。倘相關權利不受條件限制（屆時本集團通常已就所完成建築工程取得客戶認證），合約資產會轉移至貿易應收賬款。

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6. OTHER INCOME

6. 其他收入

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Subsidy income ^(Note)	補貼收入 ^(附註)	16,368	–
Others	其他	198	108
		16,566	108

Note: During the six months ended 30 September 2022, the Group recognised government grants of approximately HK\$16,368,000 (2021: Nil) in respect of anti-epidemic fund (the "Employment Support Scheme" and "Employment Support Scheme for the Construction Sector (Casual Employees)") provided by the Government of the Hong Kong Special Administrative Region. In the opinion of the management of the Group, there were no unfulfilled conditions or contingencies relating to these grants.

附註：於截至二零二二年九月三十日止六個月，本集團就香港特別行政區政府提供的抗疫基金確認政府補助（「保就業計劃」及「建造業保就業計劃（臨時僱員）」）約16,368,000港元（二零二一年：無）。本集團管理層認為，並無與該等補助有關的尚未達成條件或或然事項。

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簡明綜合財務報表附註

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7. PROFIT BEFORE TAX

This is stated after charging (crediting):

7. 除稅前溢利

此已扣除(計入)下列各項：

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
(a) Finance costs	(a) 財務成本		
Interest on lease liabilities	租賃負債利息	10	32
Interest on interest-bearing borrowings	計息借貸利息	840	533
		850	565
(b) Staff costs, including directors' remuneration	(b) 員工成本(包括董事薪酬)		
Salaries, allowances, discretionary bonus and other benefits in kind	薪金、津貼、酌情花紅及其他實物福利	194,451	178,906
Contributions to defined contribution plans	定額供款計劃的供款	5,581	5,249
Note	附註	200,032	184,155
(c) Other items	(c) 其他項目		
Cost of materials recognised as cost of services	確認為服務成本的材料成本	72,497	28,525
Subcontracting fees recognised as cost of services	確認為服務成本的分包費	21,526	18,234
Provision for/(Reversal of) loss allowance for trade receivables (included in administrative and other operating expenses)	計提貿易應收賬款的虧損撥備/(撥回)(計入行政及其他經營開支)	205	(2)
Provision for loss allowance for contract assets (included in administrative and other operating expenses)	計提合約資產虧損撥備(計入行政及其他經營開支)	29	13
Depreciation of property, plant and equipment (included in "cost of services" and "administrative and other operating expenses", as appropriate)	物業、廠房及設備折舊(計入「服務成本」及「行政及其他經營開支」(倘適用))	7,079	7,606

Note: During the six months ended 30 September 2022, total staff costs of HK\$189,532,000 (2021: HK\$173,325,000) were included in the cost of services. The remaining staff costs were recognised in administrative and other operating expenses.

附註：截至二零二二年九月三十日止六個月，員工成本總額189,532,000港元(二零二一年：173,325,000港元)計入服務成本。餘下員工成本於行政及其他經營開支內確認。

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簡明綜合財務報表附註

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8. INCOME TAX EXPENSES

8. 所得稅開支

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年	2021 二零二一年
		HK\$'000 千港元	HK\$'000 千港元
		(Unaudited) (未經審核)	(Unaudited) (未經審核)
Current tax	即期稅項		
Hong Kong Profits Tax – current period	香港利得稅 – 本期間	3,859	3,463
Deferred tax	遞延稅項		
Origination and reversal of temporary differences	暫時差額的產生及撥回	–	(159)
Income tax expenses	所得稅開支	3,859	3,304

The Group entities established in the Cayman Islands and the British Virgin Islands are exempted from income tax.

Under the two-tiered profits tax rates regime with effect from the year of assessment 2018/2019, the first HK\$2,000,000 of assessable profits of qualifying entities will be taxed at 8.25%, and the assessable profits above HK\$2,000,000 will be taxed at 16.5%. The assessable profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at 16.5%. For the six months ended 30 September 2022 and 2021, Hong Kong profits tax of a subsidiary of the Group is calculated in accordance with the two-tiered profits tax rates regime.

於開曼群島及英屬處女群島成立的本集團實體獲豁免支付所得稅。

根據自二零一八／二零一九年課稅年度起生效的兩級利得稅制度，合資格實體的首2,000,000港元應課稅溢利按8.25%徵稅，超過2,000,000港元的應課稅溢利按16.5%徵稅。集團實體的應課稅溢利倘不符合兩級利得稅制的要求，則繼續按16.5%徵稅。於截至二零二二年及二零二一年九月三十日止六個月，本集團一間附屬公司之香港利得稅根據兩級利得稅制度計算。

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9. EARNINGS PER SHARE

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Profit:	溢利：		
Profit attributable to owners of the Company (HK\$'000)	本公司擁有人應佔溢利 (千港元)	36,262	14,994
Number of shares:	股份數目：		
Weighted average number of ordinary shares in issue ('000)	已發行普通股加權平均數 (千股)	1,600,000	1,600,000

Diluted earnings per share are same as the basic earnings per share as there were no potential dilutive ordinary shares outstanding during the six months ended 30 September 2022 and 2021.

由於截至二零二二年及二零二一年九月三十日止六個月概無發行在外攤薄潛在普通股，故每股攤薄盈利與每股基本盈利相同。

10. DIVIDENDS

No interim dividend was declared for the six months ended 30 September 2022 (2021: Nil).

10. 股息

截至二零二二年九月三十日止六個月概無宣派任何中期股息(二零二一年：無)。

11. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 September 2022, the Group recognised certain items of property, plant and equipment (including right-of-use assets) at total cost of approximately Nil (the year ended 31 March 2022: approximately HK\$8.1 million).

11. 物業、廠房及設備

截至二零二二年九月三十日止六個月，本集團確認物業、廠房及設備(包括使用權資產)之若干項目總成本約為零(截至二零二二年三月三十一日止年度：約8.1百萬港元)。

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12. TRADE AND OTHER RECEIVABLES

12. 貿易應收賬款及其他應收賬款

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade receivables of construction works	建築工程貿易應收賬款	318,524	264,289
Less: Allowance for expected credit losses ("ECL")	減：預期信貸虧損撥備	(2,534)	(2,329)
	12(a)	315,990	261,960
Other receivables	其他應收賬款		
Deposits and other receivables	按金及其他應收賬款	890	326
Prepayment to suppliers	向供應商預付款	1,500	6,319
Other prepaid expenses	其他預付開支	199	125
		2,589	6,770
		318,579	268,730

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12. TRADE AND OTHER RECEIVABLES (CONTINUED)

12(a) Trade receivables of construction works

The Group would normally require the customers to certify the construction works completed and make payments within 35 to 45 days from the date of issuance of the Group's payment applications.

The ageing analysis of trade receivables (net of allowance for ECL) based on the date of issuance of the Group's payment applications at the end of the reporting period is as follows:

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 30 days	30日內	–	–
31 to 60 days	31至60日	57,833	26,715
61 to 90 days	61至90日	55,883	28,067
Over 90 days but less than 1 year	超過90日但於一年內	173,144	185,142
Over 1 year	超過一年	29,130	22,036
		315,990	261,960

The Group does not hold any collateral over the trade receivables.

12. 貿易應收賬款及其他應收賬款(續)

12(a) 建築工程貿易應收賬款

本集團通常要求客戶核驗已完成的建築工程，並於本集團發出付款申請之日起35至45日內付款。

於報告期末，基於本集團發出付款申請日期的貿易應收賬款(扣除預期信貸虧損撥備)的賬齡分析如下：

本集團並無就貿易應收賬款持有任何抵押品。

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13. CONTRACT ASSETS

13. 合約資產

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Analysed as current:	分析為流動：		
Unbilled revenue of construction works (Note (i))	未開單建築工程收入(附註(i))	64,624	33,343
Retention money receivables of construction works (Note (ii))	建築工程應收保留金(附註(ii))	59,176	60,806
		123,800	94,149
Less: Allowance for ECL	減：預期信貸虧損撥備	(121)	(92)
		123,679	94,057

Notes:

- (i) Unbilled revenue included in contract assets represents the Group's right to receive consideration for work completed and not yet billed because the rights are conditional upon the satisfaction by the customers on the construction works completed by the Group and the works are pending for the certification by the customers. The contract assets are transferred to the trade receivables when the rights become unconditional, which is typically at the time the Group obtains the certification of the completion construction works from the customers.
- (ii) Retention money receivables included in contract assets represents the Group's right to receive consideration for work performed because the rights are conditional on the satisfaction of the service quality by the customers over a certain period as stipulated in the contracts. The contract assets are transferred to the trade receivables when the rights become unconditional, which is typically at the expiry date of the period for the provision of assurance by the Group on the service quality of the construction works performed by the Group.

附註：

- (i) 合約資產中的未開單收入指本集團就已完工但尚未開單的工程收取代價的權利，原因為有關權利須待客戶信納本集團完成的建築工程後方可作實且有關工程須經客戶認證。合約資產於權利成為無條件時(通常為本集團自客戶取得已完工建築工程的認證時)轉撥至貿易應收賬款。
- (ii) 合約資產中的應收保留金指本集團就已進行的工程收取代價的權利，原因為有關權利須待客戶於合約所規定的若干期間內信納服務質量後方可作實。合約資產於權利成為無條件時(通常為本集團就其進行的建築工程服務質量提供保證的期限屆滿時)轉撥至貿易應收賬款。

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14. TRADE AND OTHER PAYABLES

			At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	貿易應付賬款	14(a)	47,123	4,712
Other payables	其他應付賬款			
Salaries and other employee benefits payables	應付薪酬及其他僱員福利		36,748	25,679
Accruals and other payables	應計費用及其他應付賬款		2,178	2,305
			38,926	27,984
			86,049	32,696

14(a) Trade payables

The trade payables are non-interest bearing and the Group is normally granted with credit term up to 90 days.

At the end of the reporting period, the ageing analysis of the trade payables based on invoice date is as follows:

		At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 60 days	60日內	25,003	1,309
61 to 90 days	61至90日	11,408	1,340
Over 90 days	超過90日	10,712	2,063
		47,123	4,712

14. 貿易應付賬款及其他應付賬款

14(a) 貿易應付賬款

貿易應付賬款為免息，而本集團一般獲授最多90日的信貸期。

於報告期末，基於發票日期的貿易應付賬款的賬齡分析如下：

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15. INTEREST-BEARING BORROWINGS

15. 計息借貸

	At 30 September 2022 於二零二二年 九月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 March 2022 於二零二二年 三月三十一日 HK\$'000 千港元 (Audited) (經審核)
Current		
Bank borrowings with a repayment on demand clause	29,544	51,202

In June 2021, the Group had drawn down a revolving loan from the bank with principal amount of HK\$20,000,000 maturing in June 2022 and bear interest at Hong Kong Interbank Offered Rate ("HIBOR") plus 3% per annum. The loans were repaid in full during the Period, and a new revolving loan with principal amount of HK\$20,000,000 maturing in November 2022 and bear interest at HIBOR plus 3% per annum has been drawn in June 2022.

於二零二一年六月，本集團自銀行提取本金額為20,000,000港元之循環貸款，其於二零二二年六月到期及按香港銀行同業拆息加3%的年利率計息。該等貸款已於本期間內悉數償還，並於二零二二年六月提取本金為20,000,000港元於二零二二年十一月到期且按香港銀行同業拆息加3%的年利率計息之新循環貸款。

In November, November and December 2021, the Group had drawn down instalment loans from the bank with principal amount of HK\$9,850,000, HK\$9,850,000 and HK\$10,000,000, which all bear interest at HIBOR plus 1.5% per annum, and maturing in November 2022, January 2023 and March 2023 respectively.

於二零二一年十一月、十一月及十二月，本集團向銀行提取本金額分別為9,850,000港元、9,850,000港元及10,000,000港元之分期貸款，均按香港銀行同業拆息加1.5%的年利率計息及分別於二零二二年十一月、二零二三年一月及二零二三年三月到期。

In March 2022, the Group was granted a tax loan from the bank with principal amount of approximately HK\$9,494,000, which bears interest at HIBOR plus 2.5% per annum and was fully repayable in March 2023. However, the loans were repaid during the Period even the loan was not matured.

於二零二二年三月，本集團獲銀行授予本金額約為9,494,000港元的稅項貸款，按香港銀行同業拆息加2.5%的年利率計息並須於二零二三年三月悉數償還。然而，於本期間內，即使貸款未到期，本公司亦已償還貸款。

The above interest-bearing borrowings are secured by corporate guarantee provided by the Company.

上述計息借貸由本公司提供之企業擔保作抵押。

At 30 September 2022, the weighted average effective interest rate on the interest-bearing borrowings is 4.5% (31 March 2022: 2.6%) per annum.

於二零二二年九月三十日，計息借貸之加權平均實際年利率為4.5%（二零二二年三月三十一日：2.6%）。

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15. INTEREST-BEARING BORROWINGS (CONTINUED)

Interest-bearing borrowings of HK\$29,544,000 at 30 September 2022 (31 March 2022: HK\$51,202,000), with a clause in their terms that gives the lender an overriding right to demand repayment without notice or with notice period of less than 12 months at its sole discretion, are classified as current liabilities even though the Directors do not expect that the lenders would exercise their rights to demand repayment.

The Group entered into a credit facility with a bank for an aggregate amount of HK\$18,000,000 that was secured by personal guarantees given by a director of the Company. No loan has been drawn down in relation to it.

As at 30 September 2022, the Group has available and unutilised facilities from the bank amounted to HK\$68,156,000 (31 March 2022: HK\$46,498,000).

15. 計息借貸(續)

於二零二二年九月三十日，計息借貸為29,544,000港元（二零二二年三月三十一日：51,202,000港元），其中包含一條借貸條款給予貸款人優先權以於並無通知或少於十二個月通知期的情況下全權酌情要求歸還借貸，儘管董事預期貸款人不會行使其權利要求償還，相關借貸亦已歸類為流動負債。

本集團與一間銀行訂立一份總額為18,000,000港元的信貸融資，其乃由本公司一名董事的個人擔保作抵押。概無提取與該信貸融資有關的貸款。

於二零二二年九月三十日，本集團可動用但未動用之銀行融資為68,156,000港元（二零二二年三月三十一日：46,498,000港元）。

16. SHARE CAPITAL

16. 股本

		Number of shares 股份數目	Amount 金額 HK\$'000 千港元
Ordinary shares of HK\$0.01 each 每股面值0.01港元的普通股			
Authorised:	法定：		
At 1 April 2021 (audited), at 31 March 2022 (audited) and at 30 September 2022 (unaudited)	於二零二一年四月一日（經審核）、 於二零二二年三月三十一日（經審核）及 於二零二二年九月三十日（未經審核）	4,000,000,000	40,000
		Number of shares 股份數目	Amount 金額 HK\$'000 千港元
Issued and fully paid:	已發行及繳足：		
At 1 April 2021 (audited), at 31 March 2022 (audited) and at 30 September 2022 (unaudited)	於二零二一年四月一日（經審核）、 於二零二二年三月三十一日（經審核）及 於二零二二年九月三十日（未經審核）	1,600,000,000	16,000

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For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

17. RELATED PARTY/CONNECTED TRANSACTIONS

(a) Related party transactions

The Group has following related party transactions during the period:

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Repayment of lease liabilities to a group of lessors in which a director of the Company and certain family members of another director of the Company have ownership interest in an underlying asset	向一組出租人償還租賃負債，當中，本公司董事及本公司另一名董事之若干家族成員於相關資產擁有所有權權益	240	240

17. 關聯方／關連交易

(a) 關聯方交易

本集團於本期間內有以下關聯方交易：

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Repayment of lease liabilities to a group of lessors in which a director of the Company and certain family members of another director of the Company have ownership interest in an underlying asset	向一組出租人償還租賃負債，當中，本公司董事及本公司另一名董事之若干家族成員於相關資產擁有所有權權益	240	240

(b) Remuneration for key management personnel (including directors) of the Group

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Salaries, allowances and other benefits in kind	薪金、津貼及其他實物福利	2,804	3,811
Contributions to defined contribution plans	定額供款計劃的供款	45	54
		2,849	3,865

(b) 本集團主要管理人員(包括董事)薪酬

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Salaries, allowances and other benefits in kind	薪金、津貼及其他實物福利	2,804	3,811
Contributions to defined contribution plans	定額供款計劃的供款	45	54
		2,849	3,865

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For the six months ended 30 September 2022
截至二零二二年九月三十日止六個月

18. FAIR VALUE MEASUREMENTS

All financial assets and financial liabilities are carried at amounts not materially different from their fair values as at 30 September 2022 and 31 March 2022.

19. CAPITAL COMMITMENTS

The Group had no significant capital commitment as at 30 September 2022 and 31 March 2022.

20. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The Interim Financial Statements of 2022 were approved by the Board on 28 November 2022.

18. 公平值計量

所有金融資產及金融負債均以與其於二零二二年九月三十日及二零二二年三月三十一日的公平值並無重大差異的金額列賬。

19. 資本承擔

本集團於二零二二年九月三十日及二零二二年三月三十一日概無任何重大資本承擔。

20. 批准中期財務報表

二零二二年中期財務報表於二零二二年十一月二十八日獲董事會批准。

Skymission Group Holdings Limited
天任集團控股有限公司

