

# 鄭文記集團有限公司

## KWONG MAN KEE GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8023

# 2022/23

## FIRST QUARTERLY REPORT

### 第一季度業績報告



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

**GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.**

**Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.**

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*This report, for which the directors (the “Directors”) of Kwong Man Kee Group Limited (the “Company”, together with its subsidiaries, the “Group”) 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.*

## 香港聯合交易所有限公司（「聯交所」）GEM之特色

**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主板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聯交所主板買賣的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。

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本報告乃遵照聯交所**GEM**證券上市規則（「**GEM**上市規則」）之規定而提供有關鄭文記集團有限公司（「本公司」，連同其附屬公司統稱「本集團」）之資料，本公司各董事（「董事」）願共同及個別對此負全責。董事經作出一切合理查詢後，確認就彼等所深知及確信，本報告所載資料在一切重要方面均屬準確及完整，並無誤導或欺詐成份，且本報告並無遺漏任何其他事實致使本報告所載任何聲明或本報告產生誤導。

## HIGHLIGHTS

- The revenue of the Group increased from approximately HK\$31.0 million for the three months ended 30 June 2021 to approximately HK\$43.9 million or by 41.6%, for the three months ended 30 June 2022.
- The Group's gross profit increased by 27.3% from approximately HK\$11.8 million for the three months ended 30 June 2021 to approximately HK\$15.0 million for the three months ended 30 June 2022. The gross profit margin of the Group decreased from 38.0% for the three months ended 30 June 2021 to 34.2% for the same period ended 30 June 2022.
- The profit of the Group increased from approximately HK\$3.8 million for the three months ended 30 June 2021 to approximately HK\$5.7 million for the same period ended 30 June 2022.
- The Board does not recommend the payment of an interim dividend for the three months ended 30 June 2022 (2021: Nil).

## 摘要

- 本集團的收益由截至二零二一年六月三十日止三個月的約31,000,000港元增加至截至二零二二年六月三十日止三個月的約43,900,000港元，增加41.6%。
- 本集團的毛利由截至二零二一年六月三十日止三個月的約11,800,000港元增加27.3%至截至二零二二年六月三十日止三個月的約15,000,000港元。本集團的毛利率由截至二零二一年六月三十日止三個月的38.0%跌至截至二零二二年六月三十日止同期的34.2%。
- 本集團溢利由截至二零二一年六月三十日止三個月的約3,800,000港元增加至截至二零二二年六月三十日止同期的約5,700,000港元。
- 董事會不建議派發截至二零二二年六月三十日止三個月之中期股息(二零二一年：無)。

## FINANCIAL RESULTS

The board of directors (the “Board”) of the Company is pleased to announce the unaudited condensed consolidated financial results of the Group for the three months ended 30 June 2022 together with the unaudited comparative figures for the corresponding period in 2021 as follows:

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE THREE MONTHS ENDED 30 JUNE 2022

## 財務業績

本公司董事會（「董事會」）欣然宣佈本集團於截至二零二二年六月三十日止三個月之未經審核簡明綜合財務業績，連同二零二一年同期未經審核之比較數字如下：

## 簡明綜合全面收益表

截至二零二二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		
		2022 二零二二年 HK\$ 港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$ 港元 (Unaudited) (未經審核)	
	Notes 附註			
<b>Revenue</b>	收益	3	<b>43,868,184</b>	30,987,643
Cost of sales	銷售成本	8	<b>(28,872,100)</b>	(19,207,042)
<b>Gross profit</b>	毛利		<b>14,996,084</b>	11,780,601
Other income and other gains, net	其他收入及其他收益淨額	4	<b>299,301</b>	82,440
Impairment loss on trade and retention receivables and contract assets	應收貿易賬款及應收保留金以及合約資產之減值虧損		<b>(905,732)</b>	(2,034,006)
General and administrative expenses	一般及行政開支	8	<b>(7,029,584)</b>	(5,276,696)
<b>Operating profit</b>	經營溢利		<b>7,360,069</b>	4,552,339
Finance costs, net	財務成本淨額		<b>(109,761)</b>	(65,918)
Share of loss of an associate accounted for using the equity method	使用權益法入賬之應佔聯營公司虧損		<b>(209,634)</b>	-
<b>Profit before income tax</b>	除所得稅前溢利		<b>7,040,674</b>	4,486,421
Income tax expense	所得稅開支	5	<b>(1,381,214)</b>	(699,166)
<b>Profit for the period</b>	期間溢利		<b>5,659,460</b>	3,787,255

**CONDENSED CONSOLIDATED STATEMENT  
OF COMPREHENSIVE INCOME  
(CONTINUED)**

FOR THE THREE MONTHS ENDED 30 JUNE 2022

簡明綜合全面收益表(續)

截至二零二二年六月三十日止三個月

		<b>Three months ended 30 June</b>	
		截至六月三十日止三個月	
		<b>2022</b>	2021
		二零二二年	二零二一年
		<b>HK\$</b>	<b>HK\$</b>
		港元	港元
		<b>(Unaudited)</b>	<b>(Unaudited)</b>
		(未經審核)	(未經審核)
<b>Profit for the period attributable to:</b>	應佔期間溢利：		
– Owners of the Company	– 本公司擁有人	<b>5,608,975</b>	3,723,298
– Non-controlling interests	– 非控股權益	<b>50,485</b>	63,957
		<b>5,659,460</b>	3,787,255
<b>Other comprehensive income/(loss):</b>	其他全面收益／(虧損)：		
Item that may be reclassified to profit or loss	可能重新分類至損益之項目		
– Exchange difference on translation of foreign operations	– 換算外國業務之匯兌差額	<b>10,713</b>	(5,604)
Other comprehensive income/(loss), net of tax	其他全面收益／(虧損)，扣除稅項	<b>10,713</b>	(5,604)
Total comprehensive income for the period	期間全面收益總額	<b>5,670,173</b>	3,781,651
<b>Total comprehensive income for the period attributable to:</b>	應佔期間全面收益總額：		
– Owners of the Company	– 本公司擁有人	<b>5,616,888</b>	3,723,272
– Non-controlling interests	– 非控股權益	<b>53,285</b>	58,379
		<b>5,670,173</b>	3,781,651
<b>Earnings per share attributable to owners of the Company</b>	本公司擁有人應佔每股盈利		
– Basic and diluted (HK cents per share)	– 基本及攤薄 (每股港仙)	<b>0.93</b>	0.62

**CONDENSED CONSOLIDATED  
STATEMENT OF CHANGES IN EQUITY**

**簡明綜合權益變動表**

FOR THE THREE MONTHS ENDED 30 JUNE 2022

截至二零二二年六月三十日止三個月

		Attributable to owners of the Company 本公司擁有人應佔							Non-Controlling Interests 非控股權益		Total 總計
	Share capital 股本 HK\$ 港元 (unaudited) (未經審核)	Share premium 股份溢價 HK\$ 港元 (unaudited) (未經審核)	Capital reserves 資本儲備 HK\$ 港元 (unaudited) (未經審核)	Shareholders' contribution 股東出資 HK\$ 港元 (unaudited) (未經審核)	Translation Reserves 換算儲備 HK\$ 港元 (unaudited) (未經審核)	Retained earnings 保留盈利 HK\$ 港元 (unaudited) (未經審核)	Total 總計 HK\$ 港元 (unaudited) (未經審核)	Non-Controlling Interests 非控股權益 HK\$ 港元 (unaudited) (未經審核)	Total 總計 HK\$ 港元 (unaudited) (未經審核)		
<b>Balance at 1 April 2022</b>	於二零二二年四月一日之結餘	6,000,000	52,482,955	108	8,800,000	(13,834)	34,835,083	102,104,312	(287,876)	101,816,436	
Profit for the period	期間溢利	-	-	-	-	5,608,975	5,608,975	50,485	5,659,460		
<b>Other comprehensive income for the year</b>	年度其他全面溢利										
Exchange differences on translation of foreign operations	換算外國業務之匯兌差額	-	-	-	-	7,913	-	7,913	2,800	10,713	
<b>Total comprehensive income for the period</b>	期間全面收益總額	-	-	-	-	7,913	5,608,975	5,616,888	53,285	5,670,173	
<b>Balance at 30 June 2022</b>	於二零二二年六月三十日之結餘	6,000,000	52,482,955	108	8,800,000	(5,921)	40,444,058	107,721,200	(234,591)	107,486,609	
<b>Balance at 1 April 2021</b>	於二零二一年四月一日之結餘	6,000,000	52,482,955	108	8,800,000	(11,127)	33,371,435	100,643,371	(241,129)	100,402,242	
Profit for the period	期間溢利	-	-	-	-	3,723,298	3,723,298	63,957	3,787,255		
<b>Other comprehensive loss for the year</b>	年度其他全面虧損										
Exchange differences on translation of foreign operations	換算外國業務之匯兌差額	-	-	-	-	(26)	-	(26)	(5,578)	(5,604)	
<b>Total comprehensive (loss)/income for the period</b>	期間全面(虧損)/收益總額	-	-	-	-	(26)	3,723,298	3,723,272	58,379	3,781,651	
<b>Balance at 30 June 2021</b>	於二零二一年六月三十日之結餘	6,000,000	52,482,955	108	8,800,000	(11,153)	37,094,733	104,366,643	(182,750)	104,183,893	

## **NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

### **1 General information**

The Company was incorporated in the Cayman Islands on 30 May 2016 as an exempted company with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The address of its registered office is P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands and its principal place of business is 21/F, The Bedford, 91-93 Bedford Road, Kowloon, Hong Kong.

The Company is an investment holding company. The Company and its subsidiaries are principally engaged in the provision of engineering services in flooring, screeding, anti-skid surfacing, specialised texture painting and waterproofing works. The controlling shareholder of the Company is Mr. Kwong Chi Man (“**Mr. Kwong**”) and the parent company of the Company is Sage City Investments Limited (“**Sage City**”).

The condensed consolidated financial information is presented in Hong Kong dollars (“**HK\$**”), unless otherwise stated.

The Company listed its shares on GEM of the Stock Exchange on 13 October 2016.

The condensed consolidated financial information has not been audited but has been reviewed by the audit committee of the Company.

## **簡明綜合財務資料附註**

### **1 一般資料**

本公司於二零一六年五月三十日根據開曼群島法律第22章公司法（一九六一年法例三，經綜合及修訂）在開曼群島註冊成立為獲豁免有限公司。其註冊辦事處地址為P.O. Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands，而其主要營業地點為香港九龍必發道91-93號The Bedford 21樓。

本公司為投資控股公司。本公司及其附屬公司主要從事提供地坪鋪設、地台批盪、鋪設防滑、專業紋理塗裝及防水工程方面的工程服務。本公司之控股股東為鄭志文先生（「**鄭先生**」），而本公司之母公司為Sage City Investments Limited（「**Sage City**」）。

除文義另有所指者外，簡明綜合財務資料乃以港元（「**港元**」）呈列。

本公司股份於二零一六年十月十三日在聯交所GEM上市。

簡明綜合財務資料未經審核，惟已由本公司審核委員會審閱。

## 2 Basis of preparation

This condensed consolidated financial information for the three months ended 30 June 2022 has been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and the applicable disclosure provisions of the GEM Listing Rules. The First Quarterly Financial Information has been prepared under the historical cost convention.

The preparation of the condensed consolidated financial information for the three months ended 30 June 2022 requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Other than changes in accounting policies resulting from application of new and amendments to HKFRSs, the accounting policies and methods of computation used in the First Quarterly Financial Information are the same as those applied in the preparation of the Group’s annual financial statements for the year ended 31 March 2022.

The application of the new and amendments to HKFRSs in the current period has had no material impact on the Group’s financial performance and positions for the current and prior periods or on the disclosures set out in the First Quarterly Financial Information.

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

## 2 編製基準

本截至二零二二年六月三十日止三個月之簡明綜合財務資料乃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GEM上市規則適用之披露條文而編製。第一季度財務資料乃根據歷史成本法編製。

編製截至二零二二年六月三十日止三個月之簡明綜合財務資料要求管理層作出判斷、估計及假設，而有關於判斷、估計及假設會對會計政策的應用以及資產及負債、收入及開支呈報金額造成影響。實際結果可能有別於該等估計。

除因應用新訂香港財務報告準則及香港財務報告準則的修訂而引起的會計政策變化外，第一季度財務資料所採用的會計政策和計算方法與本集團截至二零二二年三月三十一日止年度的年度財務報表所呈列的會計政策和計算方法相同。

本期間應用的新訂香港財務報告準則及香港財務報告準則的修訂對本集團本期間和以往期間的財務表現和狀況或對第一季度財務資料所載的披露並無重大影響。

本集團並無提前採納已頒佈但於本會計期間尚未生效的新訂及經修訂香港財務報告準則。



**3 Revenue and segment information**

Flooring	地坪鋪設
Ancillary services	配套服務
Sales of materials	銷售材料

Timing of revenue recognition:	收益確認的時間性：
At a point in time	於某時點
Over time	隨時間

The executive Directors have been identified as the chief operating decision-makers of the Group who review the Group's internal reporting in order to assess performance and allocate resources. The Directors regard the Group's business as a single operating segment and review consolidated financial information accordingly.

The Group operates primarily in Hong Kong with substantially all of its non-current assets located and capital expenditure incurred in Hong Kong.

During the three months ended 30 June 2022, a revenue of HK\$43,868,184 (2021: HK\$25,365,034) was earned from customers located in Hong Kong. No revenue was earned from customers located in Macau (2021: HK\$5,622,609).

**3 收益及分部資料**

**Three months ended 30 June**

截至六月三十日止三個月

<b>2022</b>	2021
二零二二年	二零二一年
<b>HK\$</b>	<b>HK\$</b>
港元	港元
<b>(Unaudited)</b>	<b>(Unaudited)</b>
(未經審核)	(未經審核)
<b>38,847,394</b>	27,382,406
<b>4,973,890</b>	3,213,042
<b>46,900</b>	392,195
<b>43,868,184</b>	30,987,643
<b>46,900</b>	392,195
<b>43,821,284</b>	30,595,448
<b>43,868,184</b>	30,987,643

執行董事已確定為本集團的主要經營決策者，彼等審視本集團的內部申報以評估表現及分配資源。董事將本集團的業務視為一個經營分部並相應審視綜合財務資料。

本集團主要於香港經營業務，其幾乎所有非流動資產位於香港及資本開支於香港產生。

截至二零二二年六月三十日止三個月，從位於香港的客戶所賺取的收益為43,868,184港元（二零二一年：25,365,034港元）。並無從位於澳門的客戶賺取收益（二零二一年：5,622,609港元）。

#### 4 Other income and other gains, net

Government grants	政府補貼
Changes in cash surrender value of investment in an insurance contract	於保險合約之投資的現金退保價值變化
Others	其他

#### 5 Income tax expense

Income tax expense is recognised based on management's estimate of the weighted average annual income tax rate expected for the full financial year. The estimated average annual tax rate used is approximately 19.6% for the three months ended 30 June 2022 (2021: approximately 15.6%).

In accordance with the two-tiered profits tax regime, for the subsidiary entitled to this benefit, Hong Kong profits tax was calculated at 8.25% on the first HK\$2 million and 16.5% on the remaining balance of the estimated assessable profits for the three months ended 30 June 2022 and 2021. For other Hong Kong incorporated subsidiaries, Hong Kong profits tax was calculated at 16.5%.

Macau corporate income tax was calculated at the applicable rate of 12% on the estimated assessable profit in excess of MOP600,000 (approximately HK\$583,000) of the Group's operations in Macau.

#### 4 其他收入及其他收益淨額

##### Three months ended 30 June 截至六月三十日止三個月

2022	2021
二零二二年	二零二一年
HK\$	HK\$
港元	港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
265,400	82,440
6,901	-
27,000	-
<b>299,301</b>	<b>82,440</b>

#### 5 所得稅開支

所得稅開支乃根據管理層對整個財政年度的加權平均年度所得稅率的預測而確認。於截至二零二二年六月三十日止三個月採用之預計平均年度稅率約為19.6% (二零二一年：約15.6%)。

根據利得稅兩級制，就享有該優惠的附屬公司而言，截至二零二二年及二零二一年六月三十日止三個月，香港利得稅按估計應課稅溢利首2,000,000港元以8.25%計算，而其餘估計應課稅溢利則按16.5%計算。其他在香港註冊成立之附屬公司的香港利得稅按16.5%稅率計算。

澳門企業所得稅按本集團澳門業務之估計應課稅溢利中超過600,000澳門元 (約583,000港元) 的部分以適用稅率12%計提撥備。

**6 Dividend**

The Board does not recommend the payment of an interim dividend for the three months ended 30 June 2022 (2021: Nil).

**7 Earnings per share attributable to owners of the Company**

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period.

**6 股息**

董事會不建議派發截至二零二二年六月三十日止三個月之股息(二零二一年：無)。

**7 本公司擁有人應佔每股盈利**

每股基本盈利按有關期間之本公司擁有人應佔溢利除以已發行普通股的加權平均數計算。

**Three months ended 30 June**

截至六月三十日止三個月

		<b>2022</b>	2021
		二零二二年	二零二一年
		<b>HK\$</b>	<b>HK\$</b>
		港元	港元
		<b>(Unaudited)</b>	(Unaudited)
		(未經審核)	(未經審核)
Profit attributable to owners of the Company	本公司擁有人應佔溢利	<b>5,608,975</b>	3,723,298
Weighted average number of ordinary shares in issue	已發行普通股加權平均數	<b>600,000,000</b>	600,000,000
Basic earnings per share (HK cents)	每股基本盈利(港仙)	<b>0.93</b>	0.62

No adjustment has been made to the basic earnings per share presented for the three months ended 30 June 2022 and 2021 as the Group had no potentially diluted ordinary shares in issue during those periods.

並無對截至二零二二年及二零二一年六月三十日止三個月所呈列之每股基本盈利作出調整，原因為本集團於該等期間並無具攤薄潛力之已發行普通股。

## 8 Expenses by nature

Expenses included in cost of sales and general and administrative expenses are analysed as follows:

Cost of materials used	已用材料成本
Subcontractor cost	分包商成本
Employee benefit expenses	僱員福利開支
Auditor's remuneration	核數師酬金

## 8 按性質劃分的開支

計入銷售成本以及一般及行政開支的開支分析如下：

### Three months ended 30 June

截至六月三十日止三個月

2022	2021
二零二二年	二零二一年
HK\$	HK\$
港元	港元
(Unaudited)	(Unaudited)
(未經審核)	(未經審核)
<b>15,579,703</b>	9,661,011
<b>11,442,622</b>	8,036,939
<b>5,810,576</b>	4,159,886
<b>325,000</b>	240,000

**9 Related party transactions**

The Directors are of the view that the following individuals were related parties that had transactions or balances with the Group.

**Related parties**

**關聯方**

Mr. Kwong

鄭先生

Ms. Li Chuen Chun (“Mrs. Kwong”)

李存珍女士(「鄭太」)

Ms. Kwong Wing Yan (“Ms. Kwong”)

鄭詠欣女士(「鄭女士」)

- (a) During the three months ended 30 June 2022 and 2021, the Group had the following significant transactions with its related parties:

Rental paid in relation to rental contract entered into with:

Mr. Kwong

Mrs. Kwong

Mrs. Kwong and Ms. Kwong

與下列人士訂立之租賃合約之已付租金：

鄭先生

鄭太

鄭太及鄭女士

- (b) As at 30 June 2022, the Group recognised lease liabilities to related parties of approximately HK\$178,000 (2021: HK\$495,000) over the relevant property leases.

**9 關聯方交易**

董事認為以下人士為與本集團有交易或結餘之關聯方。

**Relationship with the Group**

**與本集團的關係**

Controlling shareholder and executive

Director of the Group

本集團控股股東及執行董事

Spouse of Mr. Kwong

鄭先生的配偶

Daughter of Mr. Kwong

鄭先生的女兒

- (a) 截至二零二二年及二零二一年六月三十日止三個月，本集團與其關聯方有以下重大交易：

**Three months ended 30 June**

**截至六月三十日止三個月**

<b>2022</b>	2021
二零二二年	二零二一年
<b>HK\$</b>	<b>HK\$</b>
港元	港元
<b>(Unaudited)</b>	<b>(Unaudited)</b>
(未經審核)	(未經審核)
<b>60,000</b>	60,000
<b>10,200</b>	3,400
<b>11,100</b>	11,100

- (b) 於二零二二年六月三十日，本集團就相關物業租賃而確認應付關聯方之租賃負債約178,000港元(二零二一年：495,000港元)。

## MANAGEMENT DISCUSSION AND ANALYSIS

### BUSINESS AND FINANCIAL REVIEW

The Group is principally engaged in the Hong Kong car park flooring industry. We provide (i) flooring services, which involve the application of proprietary floor coating products for the purpose of providing a colorful, slip-resistant, hard wearing surface that is resistant against water and petrochemicals; (ii) ancillary services, which include specialised texture painting and waterproofing works; and (iii) sales of car park flooring material. Our target segment ranges from mid to high end projects in the relevant markets.

During the three months ended 30 June 2022, the Group recorded a total revenue of approximately HK\$43.9 million, or the increase by 41.6% as compared with approximately HK\$31.0 million for the same period of last year, and the Group's profit increased from approximately HK\$3.8 million for the three months ended 30 June 2021 to approximately HK\$5.7 million for the same period ended 30 June 2022.

## 管理層討論及分析

### 業務及財務回顧

本集團主要從事香港停車場地坪鋪設行業。我們提供：(i)地坪鋪設服務，包括塗裝專利地坪鋪設塗層產品以提供色彩豐富、防滑以及具防水及不易受石油化工產品侵蝕的耐磨表面；(ii)配套服務，包括專業紋理塗裝及防水工程；及(iii)銷售停車場地坪鋪設材料。我們的目標業務分部為相關市場之中高端項目。

截至二零二二年六月三十日止三個月，本集團錄得總收益約43,900,000港元，較去年同期約31,000,000港元增加41.6%，而本集團的溢利由截至二零二一年六月三十日止三個月的約3,800,000港元增加至截至二零二二年六月三十日止同期的約5,700,000港元。

### **Revenue**

The revenue, which is principally generated from the provision of car park flooring services for construction projects, increased to approximately HK\$43.9 million or by 41.6%, for the three months ended 30 June 2022 from approximately HK\$31.0 million for the three months ended 30 June 2021. The increase in revenue was mainly due to increase in number of projects with higher contract sums undertaken by the Group during the three months ended 30 June 2022.

### **Gross Profit and Gross Profit Margin**

The Group's gross profit increased by 27.3% from approximately HK\$11.8 million for the three months ended 30 June 2021 to approximately HK\$15.0 million for the three months ended 30 June 2022. The gross profit margin of the Group decreased from 38.0% for the three months ended 30 June 2021 to 34.2% for the same period ended 30 June 2022. The increase in gross profit was mainly attributable to the increase in revenue.

### **Other income and other gains, net**

Other income and other gains, net of the Group increased from approximately HK\$82,000 for the three months ended 30 June 2021 to approximately HK\$299,000 for the three months ended 30 June 2022. The increase was mainly attributable to the increase in government grants received from the Youth Employment and Training Programme and the 2022 Employment Support Scheme.

### **收益**

收益主要來自為建築項目提供停車場地坪鋪設服務，其由截至二零二一年六月三十日止三個月的約31,000,000港元增加至截至二零二二年六月三十日止三個月的約43,900,000港元，增加41.6%。收益上升主要是由於本集團於二零二二年六月三十日止三個月內所承接的合約金額較高的工程項目增加所致。

### **毛利及毛利率**

本集團的毛利由截至二零二一年六月三十日止三個月的約11,800,000港元增加27.3%至截至二零二二年六月三十日止三個月的約15,000,000港元。本集團的毛利率由截至二零二一年六月三十日止三個月的38.0%減少至截至二零二二年六月三十日止同期的34.2%。毛利增加主要是得力於收益上升。

### **其他收入及其他收益淨額**

本集團的其他收入及其他收益淨額由截至二零二一年六月三十日止三個月的約82,000港元增加至截至二零二二年六月三十日止三個月的約299,000港元。有關增加主要可歸因於自「展翅青見計劃」及「2022保就業」計劃所收取的政府補貼增加。

### **Impairment loss on trade and retention receivables and contract assets**

The impairment loss on trade and retention receivables and contract assets decreased by approximately HK\$1.1 million from approximately HK\$2.0 million for the three months ended 30 June 2021 to HK\$906,000 for the same period ended 30 June 2022.

Impairment loss is calculated under expected credit loss model with reference to the expected credit loss rates, which were determined based on the Group's internal and historical credit loss data, the days past due and the probability of default of customers, and also taking into account the forward-looking information.

### **General and administrative expenses**

General and administrative expenses of the Group increased by approximately HK\$1.8 million from approximately HK\$5.3 million for the three months ended 30 June 2021 to HK\$7.0 million for the three months ended 30 June 2022. The increase was mainly attributable to the increase in staff salary and the increase in number of senior and experienced staff. General and administrative expenses consist primarily of staff cost, depreciation, professional fees and other general administrative expenses.

### **應收貿易賬款及應收保留金以及合約資產之減值虧損**

應收貿易賬款及應收保留金以及合約資產之減值虧損由截至二零二一年六月三十日止三個月的約2,000,000港元減少約1,100,000港元至截至二零二二年六月三十日止同期的約906,000港元。

減值虧損乃根據預期信貸虧損模型及參照預期信貸虧損率計算，預期信貸虧損率則根據本集團內部及過往信貸虧損記錄、逾期日數及客戶違約概率釐定，當中亦考慮前瞻性資料。

### **一般及行政開支**

本集團的一般及行政開支由截至二零二一年六月三十日止三個月的約5,300,000港元增加約1,800,000港元至截至二零二二年六月三十日止三個月的約7,000,000港元。有關增加主要可歸因於員工的薪金及高級和經驗豐富的員工人數增加。一般及行政開支主要包括員工成本、折舊、專業費用及其他一般行政開支。



### ***Share of loss of an associate***

Share of loss of an associate relates to the Group's 40% equity interest in an associate, Carful Group Limited, which provides a car-sharing platform in Hong Kong. The Group's share of loss of the associate for the three months ended 30 June 2022 was approximately HK\$210,000 (2021: Nil).

### ***Income tax expense***

Income tax expense for the Group was approximately HK\$1.4 million for the three months ended 30 June 2022 (2021: approximately HK\$699,000). The increase of income tax expense was mainly due to the increase in profit before income tax from approximately HK\$4.5 million for the three months ended 30 June 2021 to approximately HK\$7.0 million for the same period ended 30 June 2022.

### ***Profit for the period***

As a result of the foregoing, the profit of the Group increased from approximately HK\$3.8 million for the three months ended 30 June 2021 to approximately HK\$5.7 million for the same period ended 30 June 2022.

### ***應佔聯營公司虧損***

應佔聯營公司虧損涉及一間於香港提供汽車共享平台的聯營公司，其名為駕科集團有限公司，而本集團持有其40%股權。截至二零二二年六月三十日止三個月，本集團應佔聯營公司虧損約為210,000港元（二零二一年：無）。

### ***所得稅開支***

截至二零二二年六月三十日止三個月，本集團的所得稅開支約為1,400,000港元（二零二一年：約699,000港元）。所得稅開支增加主要是由於除所得稅前溢利由截至二零二一年六月三十日止三個月的約4,500,000港元增加至截至二零二二年六月三十日止同期的約7,000,000港元。

### ***期間溢利***

由於上述原因，本集團溢利由截至二零二一年六月三十日止三個月的約3,800,000港元增加至截至二零二二年六月三十日止同期的約5,700,000港元。

## OUTLOOK

In light of increasing operating costs, keen competition in the car park flooring market and the general economic setback, especially in Macau, caused by the COVID-19 pandemic, which may all weaken our future financial performance, the Directors expect the business environment to remain challenging in the coming years.

In order to continue to generate promising returns to the shareholders of the Company and further diversify business risks, the Directors are taking an active approach to seek alternative business opportunities to broaden its sources of income. Meanwhile, the Group will also continue to focus on expanding its existing business in the car park flooring and waterproofing sectors to strengthen its income stream.

## TREASURY POLICY

The Group adopted a prudent financial management approach towards its treasury policies and maintained a healthy liquidity position throughout the reporting period. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and commitments can meet its funding requirements from time to time.

## CONTINGENT LIABILITIES

The Group did not have any significant contingent liabilities as at 30 June 2022.

## 展望

鑑於經營成本上升、停車場地坪鋪設市場競爭激烈、2019冠狀病毒病疫情尤其對澳門所造成的整體經濟倒退等因素，均可能削弱我們的未來財務表現，董事預計，營商環境於未來將依然充滿挑戰。

為了繼續為本公司股東帶來可觀回報以及進一步分散業務風險，董事主動尋找另類商機，以拓寬其收入來源。與此同時，本集團亦將繼續專注擴大其現有的停車場地坪鋪設及防水領域的業務，以鞏固其收入來源。

## 庫務政策

本集團已就其庫務政策採納審慎的財務管理方針，於報告期間一直維持穩健的流動資金狀況。為管理流動資金風險，董事會密切監察本集團的流動資金狀況，以確保本集團的資產、負債及承擔的流動資金結構能夠符合其不時的資金需求。

## 或然負債

於二零二二年六月三十日，本集團並無任何重大或然負債。

### **EVENTS AFTER THE REPORTING PERIOD**

The Board is not aware of any events after the reporting period that requires disclosure.

### **DISCLOSURE OF INTERESTS**

#### **(A) Directors' and chief executives' interests and short positions in the shares, underlying shares and debentures of the Company or any associated corporation**

As at 30 June 2022, the interests or short positions of the Directors or the chief executive of the Company in the shares, underlying shares and debentures of the Company or any of the associated corporations (within the meaning of Part XV of the Securities & Futures Ordinance (Chapter 571 of the Laws of Hong Kong (the "SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors, to be notified to the Company and the Stock Exchange, were as follows:

### **報告期後事項**

董事會並不知悉有任何報告期後事項須予披露。

### **權益披露**

#### **(A) 董事及最高行政人員於本公司或任何相聯法團的股份、相關股份及債權證中擁有的權益及淡倉**

於二零二二年六月三十日，本公司董事或最高行政人員於本公司或任何相聯法團（定義見香港法例第571章證券及期貨條例（「證券及期貨條例」）第XV部）的股份、相關股份及債權證中，擁有須根據證券及期貨條例第XV部第7及8分部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被視為擁有的任何權益或淡倉），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條有關董事進行證券交易而須知會本公司及聯交所的權益或淡倉如下：

**Long position in the shares of the Company**

於本公司股份的好倉

Name of Director	Nature of interest	Number of shares held or interested	Approximate percentage of shareholding
董事姓名	權益性質	持有或擁有權益的股份數目	概約股權百分比
Mr. Kwong 鄺先生	Interest in controlled corporation (Note 1) 於受控制法團之權益 (附註1)	392,886,000	65.48%

Note 1: Mr. Kwong beneficially owns 70% of the issued share capital of Sage City, the beneficial owner holding 65.48% shareholding in the Company. Therefore, Mr. Kwong is deemed to be interested in all the Shares which are beneficially owned by Sage City for the purpose of the SFO. Mr. Kwong is the chairman and an executive Director of the Company, and also a director of Sage City.

附註1：鄺先生實益擁有Sage City已發行股本的70%，而Sage City為持有本公司65.48%股權的實益擁有人。因此，就證券及期貨條例而言，鄺先生被視為於Sage City實益擁有之所有股份中擁有權益。鄺先生為本公司主席兼執行董事以及Sage City的董事。

**Long position in the shares of associated corporation**

於相聯法團股份的好倉

Name of Director	Nature of interest	Number of shares held or interested in associated corporation	Percentage of shareholding
董事姓名	權益性質	持有或擁有權益的相聯法團股份數目	股權百分比
Mr. Yip Kong Lok ("Mr. Yip") 葉港樂先生(「葉先生」)	Beneficial owner (Note 2) 實益擁有人(附註2)	3,000 shares in Sage City 於Sage City的3,000股股份	30% in Sage City 於Sage City的30%權益

Note 2: Mr. Yip is an executive Director and chief executive officer of the Company.

附註2：葉先生為本公司的執行董事兼行政總裁。

Save as disclosed above, as at 30 June 2022, none of the Directors or the chief executive of the Company had any interests and short positions in the shares, underlying shares or debentures of the Company or any of the associated corporations (within the meaning of Part XV of the SFO) which would have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including any interests or short positions which they were taken or deemed to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors, to be notified to the Company and the Stock Exchange.

除上文披露者外，於二零二二年六月三十日，概無本公司董事或最高行政人員於本公司或任何相聯法團（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任何權益及淡倉為須根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所（包括根據證券及期貨條例有關條文彼等被當作或被視為擁有的任何權益或淡倉），或根據證券及期貨條例第352條須登記於該條所指的登記冊內，或根據GEM上市規則第5.46至5.67條有關董事進行證券交易而須知會本公司及聯交所。

**(B) Substantial shareholders' and other persons' interests and short positions in the shares, underlying shares and debentures of the Company**

So far as the Directors were aware, as at 30 June 2022, the following persons (other than the Directors or the chief executive of the Company) had interests or short positions in the 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 were recorded in the register of interests required to be kept under section 336 of the SFO:

**Long position in the shares of the Company**

**(B) 主要股東及其他人士在本公司股份、相關股份及債權證中擁有的權益及淡倉**

就董事所知，於二零二二年六月三十日，以下人士（並非本公司董事或最高行政人員）於股份或相關股份中擁有權益或淡倉為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及聯交所披露，或已登記於根據證券及期貨條例第336條須存置的權益登記冊內：

於本公司股份的好倉

<b>Name</b>	<b>Nature of interest</b>	<b>Number of shares held or interested</b>	<b>Approximate percentage of shareholding</b>
姓名／名稱	權益性質	持有或擁有權益的股份數目	概約股權百分比
Sage City	Beneficial interest (Note 1) 實益權益(附註1)	392,886,000	65.48%
Mrs. Kwong 鄭太	Interest of spouse (Note 2) 配偶權益(附註2)	392,886,000	65.48%

*Notes:*

1. Sage City is a company incorporated in the British Virgin Islands and is owned by Mr. Kwong and Mr. Yip as to 70% and 30%, respectively. Mr. Kwong is the chairman and an executive Director of the Company, and also a director of Sage City. Mr. Yip is an executive Director and chief executive officer of the Company.
2. Mrs. Kwong, the spouse of Mr. Kwong, is deemed to be interested in all the shares in which Mr. Kwong is interested for the purposes of the SFO.

Save as disclosed above, as at 30 June 2022, the Directors were not aware that any persons (other than the Directors or chief executive officer of the Company) had interests or short positions in the 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 of any persons who were required to be recorded in the register of interests required to be kept under section 336 of the SFO.

## **COMPETING INTERESTS**

Other than members of the Group, neither the Directors or the controlling shareholders of the Company, nor their respective close associates (as defined in the GEM Listing Rules) had interest in any business which competed or was likely to compete, directly or indirectly, with the business of the Group during the three months ended 30 June 2022.

*附註：*

1. Sage City乃於英屬處女群島註冊成立之公司，並由鄭先生及葉先生分別擁有70%及30%權益。鄭先生為本公司主席兼執行董事及Sage City之董事。葉先生為本公司執行董事兼行政總裁。
2. 鄭太太是鄭先生的配偶，就證券及期貨條例而言，被視為於鄭先生所擁有之所有股份中擁有權益。

除上文披露者外，就董事所知，於二零二二年六月三十日，並無任何人士（並非本公司董事或最高行政人員）於股份或相關股份中擁有權益或淡倉為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及聯交所披露，亦無任何人士於股份或相關股份中擁有權益或淡倉為須登記於根據證券及期貨條例第336條須存置的權益登記冊內。

## **競爭權益**

除本集團成員公司外，概無董事或本公司控股股東本身或彼等各自之緊密聯繫人（定義見GEM上市規則）於截至二零二二年六月三十日止三個月內直接或間接與本集團業務構成競爭或相當可能構成競爭之任何業務中擁有權益。

## CORPORATE GOVERNANCE PRACTICE AND COMPLIANCE

The Company has complied with the principles and applicable code provisions of the Corporate Governance Code as set out in Appendix 15 of the GEM Listing Rules for the three months ended 30 June 2022.

## CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct for securities transactions by the Directors in respect of the Shares (the “**Code of Conduct**”). Having made specific enquiries to all Directors, each of them has confirmed that he/she has fully complied with the required standard of dealings set out in the Code of Conduct during the three months ended 30 June 2022.

## PURCHASE, SALE OR REDEMPTION OF THE SHARES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the shares of the Company for the three months ended 30 June 2022.

## DIVIDEND

The Board does not recommend the payment of an interim dividend for the three months ended 30 June 2022 (2021: Nil).

## SHARE OPTION SCHEME

The Company conditionally adopted a share option scheme (the “**Scheme**”) on 24 September 2016. The terms of the Scheme comply with the provisions of Chapter 23 of the GEM Listing Rules.

No share option has been granted since the adoption of the Scheme and there was no share option outstanding as at 30 June 2022.

## 企業管治常規及遵例

本公司於截至二零二二年六月三十日止三個月已遵守GEM上市規則附錄十五所載的企業管治守則的原則及適用守則條文。

## 董事進行證券交易的操守守則

本公司已採納GEM上市規則第5.48至5.67條作為董事就股份進行證券交易的操守守則(「**操守守則**」)。向全體董事作出具體查詢後，各董事已確認本身於截至二零二二年六月三十日止三個月已全面遵守操守守則所載的必守交易準則。

## 購買、出售或贖回股份

本公司或其任何附屬公司於截至二零二二年六月三十日止三個月均並無購買、出售或贖回任何本公司股份。

## 股息

董事會不建議派發截至二零二二年六月三十日止三個月之中期股息(二零二一年：無)。

## 購股權計劃

本公司已於二零一六年九月二十四日有條件採納購股權計劃(「**該計劃**」)。該計劃之條款符合GEM上市規則第二十三章的條文。

自採納該計劃以來並無授出購股權，而於二零二二年六月三十日並無發行在外的購股權。



## CONNECTED TRANSACTION

During the reporting period, the Group had not entered into any connected transactions or continuing connected transactions which are required to be disclosed in this report in accordance with the GEM Listing Rules.

## AUDIT COMMITTEE

The Company established an audit committee (the “**Audit Committee**”) on 24 September 2016 with its written terms of reference in accordance with the GEM Listing Rules. The primary duties of the Audit Committee are to oversee the internal control and risk management systems of the Group, and provide advice and comments on the Group’s financial reporting matters to the Board.

The Audit Committee has reviewed this report and the Group’s unaudited condensed consolidated financial results for the three months ended 30 June 2022.

By order of the Board

**Kwong Man Kee Group Limited**

**Kwong Chi Man**

*Chairman and Executive Director*

Hong Kong, 5 August 2022

*As at the date of this report, the executive Directors are Mr. Kwong Chi Man and Mr. Yip Kong Lok, and the independent non-executive Directors are Ms. Yu Wan Wah, Amparo, Mr. Law Pui Cheung and Mr. Wat Danny Hiu Yan.*

## 關連交易

於報告期內，本集團並無訂立任何按照GEM上市規則的規定須予披露之關連交易或持續關連交易。

## 審核委員會

本公司已於二零一六年九月二十四日根據GEM上市規則之規定，成立審核委員會（「**審核委員會**」）並以書面方式訂明其職權範圍。審核委員會之主要職責為監察本集團的內部控制系統及風險管理系統，並就本集團的財務報告事宜向董事會提供建議及意見。

審核委員會已審閱本報告及本集團截至二零二二年六月三十日止三個月的未經審核簡明綜合財務業績。

承董事會命

**鄭文記集團有限公司**

*主席兼執行董事*

**鄭志文**

香港，二零二二年八月五日

於本報告日期，執行董事為鄭志文先生及葉港樂先生以及獨立非執行董事為余韻華女士、羅沛昌先生及屈曉昕先生。

# 鄺文記集團有限公司

## KWONG MAN KEE GROUP LIMITED



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