# Noble Engineering Group Holdings Limited
# 怡康泰工程集團控股有限公司

*(Incorporated in the Cayman Islands with limited liability)*
*(於開曼群島註冊成立之有限公司)*

**Stock Code 股份代號：8445**

# 2020

## FIRST QUARTERLY REPORT
## 第一季度報告

**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 Noble Engineering Group Holdings 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的特色**

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

**由於GEM上市公司普遍為中小型公司，在GEM買賣的證券可能會較於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**」)而刊載，旨在提供有關怡康泰工程集團控股有限公司(「**本公司**」，連同其附屬公司稱「**本集團**」)的資料，本公司董事(「**董事**」)對此共同及個別承擔全部責任。董事於作出一切合理查詢後確認，就其所深知及確信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，亦無遺漏任何其他事項，足以令致本報告或其所載任何陳述產生誤導。*

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# Corporate Information
# 公司資料

## Board of Directors

### *Executive Directors*

Mr. Tse Chun Yuen *(Chairman)*
Mr. Tse Chun Kuen *(Chief executive officer)*

### *Independent non-executive Directors*

Mr. Wong Yiu Kwong Kenji
Ms. Chung Lai Ling
Mr. Tang Chi Wai

## Audit Committee

Mr. Tang Chi Wai *(Chairman)*
Mr. Wong Yiu Kwong Kenji
Ms. Chung Lai Ling

## Nomination Committee

Mr. Tse Chun Yuen *(Chairman)*
Mr. Wong Yiu Kwong Kenji
Ms. Chung Lai Ling

## Remuneration Committee

Ms. Chung Lai Ling *(Chairman)*
Mr. Tang Chi Wai
Mr. Tse Chun Kuen

## Compliance Officer

Mr. Tse Chun Yuen

## Company Secretary

Mr. Tsoi Chi Hei

## Authorised Representatives

Mr. Tse Chun Yuen
Mr. Tsoi Chi Hei

## 董事會

### *執行董事*

謝振源先生*(主席)*
謝振乾先生*(行政總裁)*

### *獨立非執行董事*

黃耀光先生
鍾麗玲女士
鄧智偉先生

## 審核委員會

鄧智偉先生*(主席)*
黃耀光先生
鍾麗玲女士

## 提名委員會

謝振源先生*(主席)*
黃耀光先生
鍾麗玲女士

## 薪酬委員會

鍾麗玲女士*(主席)*
鄧智偉先生
謝振乾先生

## 監察主任

謝振源先生

## 公司秘書

蔡志熙先生

## 授權代表

謝振源先生
蔡志熙先生

# Corporate Information
# 公司資料

## Auditor

HLB Hodgson Impey Cheng Limited
31/F, Gloucester Tower
The Landmark
11 Pedder Street
Central, Hong Kong

## 核數師

國衛會計師事務所有限公司
香港中環
畢打街11號
置地廣場
告羅士打大廈31樓

## Legal Advisers

As to Hong Kong law
Guantao & Chow Solicitors and Notaries
Suite 1801–3, 18th Floor
One Taikoo Place
979 King's Road
Quarry Bay, Hong Kong
(Solicitors of Hong Kong)

As to Cayman Islands law
Appleby
2206–19 Jardine House
1 Connaught Place
Central
Hong Kong

## 法律顧問

有關香港法例
觀韜律師事務所(香港)
香港鰂魚涌
英皇道979號
太古坊一座
18樓1801–3室
(香港律師)

有關開曼群島法例
Appleby(毅柏律師事務所)
香港
中環
康樂廣場1號
怡和大廈2206–19室

## Registered Office in the Cayman Islands

Clifton House
75 Fort Street
P. O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

## 開曼群島註冊辦事處

Clifton House
75 Fort Street
P. O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

## Headquarters and Principal Place of Business in Hong Kong

Room 9, 25/F, CRE Centre
889 Cheung Sha Wan Road
Cheung Sha Wan
Kowloon, Hong Kong

## 總部及香港主要營業地點

香港九龍長沙灣
長沙灣道889號
華創中心
25樓9室

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

Ocorian Trust (Cayman) Limited
(formerly known as Estera Trust (Cayman) Limited)
Clifton House
75 Fort Street
P. O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

**開曼群島股份過戶登記總處**

Ocorian Trust (Cayman) Limited
(前稱 Estera Trust (Cayman) Limited)
Clifton House
75 Fort Street
P. O. Box 1350
Grand Cayman KY1-1108
Cayman Islands

**Hong Kong Branch Share Registrar and Transfer Office**

Boardroom Share Registrars (HK) Limited
Room 2103B, 21/F
148 Electric Road
North Point
Hong Kong

**香港股份過戶登記分處**

寶德隆證券登記有限公司
香港
北角
電氣道148號
21樓2103B室

**Principal Banker**

DBS Bank (Hong Kong) Limited
16th Floor, The Center
99 Queen's Road Central
Central, Hong Kong

**主要往來銀行**

星展銀行(香港)有限公司
香港中環
皇后大道中99號
中環中心16樓

**Company's Website**

www.nobleengineering.com.hk

**公司網站**

www.nobleengineering.com.hk

**Stock Code**

8445

**股份代號**

8445

# 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 three months ended 30 June 2020 截至二零二零年六月三十日止三個月*

## Unaudited First Quarterly Results

The unaudited consolidated results of the Group for the three months ended 30 June 2020, together with the unaudited comparative figures for the corresponding period in 2019, are as follows:

## 未經審核第一季度業績

本集團截至二零二零年六月三十日止三個月的未經審核綜合業績，連同二零一九年同期的未經審核比較數字如下：

| | | Notes 附註 | Three months ended 30 June 截至六月三十日止三個月 2020 二零二零年 HK$'000 千港元 (Unaudited) (未經審核) | 2019 二零一九年 HK$'000 千港元 (Unaudited) (未經審核) |
|---|---|---|---|---|
| **Revenue** | **收益** | 4 | **73,534** | 59,054 |
| Direct costs | 直接費用 | | **(72,678)** | (54,566) |
| **Gross profit** | **毛利** | | **856** | 4,488 |
| Other income and gain | 其他收入及收益 | 4 | **60** | 72 |
| Administrative and other operating expenses | 行政及其他經營開支 | | **(3,003)** | (2,294) |
| Finance costs | 融資成本 | 6(a) | **(10)** | — |
| **(Loss) Profit before income tax** | **除所得稅前(虧損)溢利** | 6 | **(2,097)** | 2,266 |
| Income tax credit (expense) | 所得稅抵免(開支) | 7 | **344** | (177) |
| **(Loss) Profit and total comprehensive (expense) income for the period attributable to owners of the Company** | **本公司擁有人應佔期內(虧損)溢利及全面(開支)收益總額** | | **(1,753)** | 2,089 |
| **(Losses) Earnings per share** | **每股(虧損)盈利** | | | |
| Basic and diluted (HK cents per share) | 基本及攤薄(每股港仙) | 8 | **(0.003)** | 0.003 |

Details of dividends of the Company are set out in note 9.

本公司的股息詳情載於附註9。

# Condensed Consolidated Statement of Changes in Equity
# 簡明綜合權益變動表

*For the three months ended 30 June 2020 截至二零二零年六月三十日止三個月*

| | | Attributable to equity shareholders of the Company 本公司權益股東應佔 | | | | |
|---|---|---|---|---|---|---|
| | | Share capital 股本 | Share premium 股份溢價 | Other reserve 其他儲備 (Note i) (附註i) | Retained earnings 留存盈利 | Total 總計 |
| | | HK$'000 千港元 | HK$'000 千港元 | HK$'000 千港元 | HK$'000 千港元 | HK$'000 千港元 |
| **Balance at 1 April 2020 (Audited)** | **於二零二零年四月一日的結餘(經審核)** | **6,000** | **53,987** | **10,000** | **48,709** | **118,696** |
| Loss and total comprehensive expense for the period | 期內溢利及全面收益總額 | **–** | **–** | **–** | **(1,753)** | **(1,753)** |
| **Balance at 30 June 2020 (Unaudited)** | **於二零二零年六月三十日的結餘(未經審核)** | **6,000** | **53,987** | **10,000** | **46,956** | **116,943** |

*For the three months ended 30 June 2019 截至二零一九年六月三十日止三個月*

| | | | | | | |
|---|---|---|---|---|---|---|
| **Balance at 1 April 2019 (Audited)** | **於二零一九年四月一日的結餘(經審核)** | 6,000 | 53,987 | 10,000 | 57,081 | 127,068 |
| Profit and total comprehensive income for the period | 期內溢利及全面收益總額 | – | – | – | 2,089 | 2,089 |
| **Balance at 30 June 2019 (Unaudited)** | **於二零一九年六月三十日的結餘(未經審核)** | 6,000 | 53,987 | 10,000 | 59,170 | 129,157 |

Note:

(i) Other reserve represents the difference between the nominal value of the shares issued by the Company in exchange for the nominal value of the share capital of its subsidiaries arising from the corporate reorganisation undertaken in the preparation for the listing of the Company's share (the "**Shares**") on GEM of the Stock Exchange (the "**Reorganisation**").

附註：

(i) 其他儲備指本公司所發行股份的面值與為籌備本公司股份(「**股份**」)在聯交所GEM上市進行之公司重組(「**重組**」)而產生為換取其附屬公司的股本面值間之差額。

## 1 General Information and Basis of Presentation

The Company is an investment holding company. The Company and its subsidiaries is principally engaged in provision of wet trades works services.

The Company was incorporated in the Cayman Islands on 12 April 2017 as an exempted company with limited liability under the Companies Law of the Cayman Islands and its shares are listed on the GEM of the Stock Exchange with effect from 29 September 2017.

As at 30 June 2019 and 2020, its parent and ultimate holding company is Land Noble Holdings Limited ("**Land Noble**"), a company incorporated in the British Virgin Islands and owned as to 50% by Mr. Tse Chun Yuen ("**Mr. Eric Tse**") and 50% by Mr. Tse Chun Kuen ("**Mr. CK Tse**").

The addresses of the registered office is Clifton House, 75 Fort Street, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands and the principal place of business of the Company is Room 9, 25/F., CRE Centre, 889 Cheung Sha Wan Road, Cheung Sha Wan, Kowloon, Hong Kong.

Prior to the Reorganisation, the group entities were under the control of Mr. Eric Tse and Mr. CK Tse. Through the Reorganisation, the Company became the holding company of the companies now comprising the Group on 6 September 2017. Accordingly, for the purpose of the preparation of the unaudited condensed consolidated financial statements of the Group, the Company has been considered as the holding company of the companies comprising the Group after the Reorganisation throughout the periods presented. The Group comprising the Company and its subsidiaries resulting from the Reorganisation is regarded as a continuing entity. The Group was under the control of Mr. Eric Tse and Mr. CK Tse prior to and after the Reorganisation.

## 1 一般資料及呈列基準

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泥水工程服務。

本公司於二零一七年四月十二日根據開曼群島公司法在開曼群島註冊成立為一間獲豁免有限公司，其股份自二零一七年九月二十九日起在聯交所GEM上市。

於二零一九年及二零二零年三月三十一日，其母公司及最終控股公司為高地控股有限公司(「**高地**」)，高地為一間於英屬處女群島註冊成立的公司並由謝振源先生(「**謝振源先生**」)擁有50%及由謝振乾先生(「**謝振乾先生**」)擁有50%。

本公司註冊辦事處地址為Clifton House, 75 Fort Street, P.O. Box 1350, Grand Cayman KY1-1108, Cayman Islands，主要營業地點為香港九龍長沙灣長沙灣道889號華創中心25樓9室。

於重組之前，集團實體由謝振源先生及謝振乾先生控制。透過重組，本公司於二零一七年九月六日成為現構成本集團的各公司的控股公司。因此，就編製本集團的綜合財務報表而言，本公司被視為於所呈列年度均為重組後組成本集團的各公司的控股公司。本集團由本公司及其因重組而產生的附屬公司組成，被視為持續經營實體。本集團於重組前後均由謝振源先生及謝振乾先生控制。

The unaudited condensed financial statements have been prepared as if the Company had been the holding company of the Group throughout the periods presented in accordance with Accounting Guideline 5 "*Merger Accounting for Common Control Combinations*" issued by the Hong Kong Institute of Certified Public Accountants ("**HKICPA**"). The unaudited condensed consolidated statement of profit or loss and other comprehensive income/ and unaudited condensed consolidated statement of changes in equity for the periods presented, which include the results/and changes in equity of the companies comprising the Group after the Reorganisation, have been prepared as if the current group structure had been in existence throughout the periods presented, or since their respective dates of incorporation, where this is a shorter period.

未經審核簡明綜合財務報表乃按照香港會計師公會(「**香港會計師公會**」)頒佈的會計指引第5號「*共同控制合併的合併會計法*」編寫，猶如本公司於呈列期間一直為本集團之控股公司。載有重組後組成本集團的各公司於呈列期間之業績及權益變動的未經審核簡明綜合損益及其他全面收益表及綜合權益變動表，按現行集團架構於呈列期間或自有關公司各自註冊成立日期起(倘期間較短)已存在編製。

These unaudited condensed consolidated financial statements are presented in thousands of Hong Kong dollars ("**HK$'000**"), which is the same as the functional currency of the Company.

此未經審核簡明綜合財務報表以千港元(「**千港元**」)(與本公司功能貨幣相同)呈列。

## 2 Basis of Preparation

The quarterly financial information has been prepared in accordance with accounting policies conform with Hong Kong Financial Reporting Standards ("**HKFRSs**") issued by the HKICPA applicable to interim periods and the applicable disclosure requirements of the GEM Listing Rules. However, it does not contain sufficient information to constitute an interim financial report as defined in HKFRSs.

## 2 編製基準

季度財務資料乃根據符合香港會計師公會所頒佈適用於中期期間的香港財務報告準則(「**香港財務報告準則**」)的會計政策及GEM上市規則的適用披露規定編製，惟並無載有足夠資料以構成香港財務報告準則界定的中期財務報告。

## 3 Principal Accounting Policies

The condensed consolidated financial statements have been prepared on the historical cost basis.

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 condensed consolidated financial statements for the three months ended 30 June 2020 are the same as those presented in the Group's annual financial statements for the year ended 31 March 2020.

***Application of new and amendments to HKFRSs***

In the current quarter period, the Group has applied, for the first time, the following new and amendments to HKFRSs issued by the HKICPA which are mandatory effective for the annual period beginning on or after 1 April 2020 for the preparation of the Group's condensed consolidated financial statements:

| | |
|---|---|
| HKFRS 3 | Definition of a Business (amendments) |
| HKAS 1 and HKAS 8 | Definition of Material (amendments) |
| Conceptual Framework for Financial Reporting 2018 | Revised Conceptual Framework for Financial Reporting |
| HKAS 39, HKFRS 7 and HKFRS 9 | Interest Rate Benchmark Reform |

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 and/or on the disclosures set out in these condensed consolidated financial statements.

## 3 主要會計政策

簡明綜合財務報表乃按歷史成本基準編製。

除採納新會計政策及應用新訂香港財務報告準則及修訂本所引致會計政策之變動外，截至二零二零年六月三十日止三個月的簡明綜合財務報表所用的會計政策及計算方法與本集團截至二零二零年三月三十一日止年度的年度財務報表時所呈列者相同。

***應用新訂香港財務報告準則及修訂本***

本集團已於本季度期間首次應用香港會計師公會所頒佈並對於本集團於二零二零年四月一日或之後開始的年度期間的簡明綜合財務報表強制生效的以下新訂香港財務報告準則及修訂本：

| | |
|---|---|
| 香港財務報告準則第3號 | 業務的定義（修訂本） |
| 香港會計準則第1號及香港會計準則第8號 | 重大的定義（修訂本） |
| 二零一八年財務報告概念框架 | 經修訂財務報告概念框架 |
| 香港會計準則第39號、香港財務報告準則第7號及香港財務報告準則第9號 | 利率基準改革 |

於本期間應用該等新訂香港財務報告準則及其修訂本並無對本集團本期間及過往期間的財務狀況及表現及／或該等簡明綜合財務報表內載列的披露產生重大影響。

## 4 Revenue, Other Income and Gain

Revenue, which is also the Group's turnover, represents construction contract receipts in the ordinary course of business. Revenue and other income and gain recognised during the respective periods are as follows:

### (a) *Disaggregation of revenue from contracts with customers*

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---|---|---|
| | | **2020 二零二零年 HK$'000 千港元 (Unaudited) (未經審核)** | 2019 二零一九年 HK$'000 千港元 (Unaudited) (未經審核) |
| **By timing of revenue recognition:** | **按收益確認時間劃分：** | | |
| Control transferred over time | 隨時間過去而轉移的控制權 | **73,534** | 59,054 |
| **By type of services:** | **按服務類型劃分：** | | |
| Provision of wet trades works services | 提供泥水工程服務 | **73,534** | 59,054 |

### (b) *Transaction price allocated to the remaining performance obligations*

The following table includes revenue expected to be recognised in the future related to performance obligations that were unsatisfied (or partially unsatisfied) as at 30 June 2019 and 2020.

| | | As at 30 June 於六月三十日 | |
|---|---|---|---|
| | | **2020 二零二零年 HK$'000 千港元** | 2019 二零一九年 HK$'000 千港元 |
| **Remaining performance obligations expected to be satisfied during the year ending:** | **預期於截至下列日期止年度達成的餘下履約責任：** | | |
| 30 June 2022 | 二零二二年六月三十日 | **177,644** | – |
| 30 June 2021 | 二零二一年六月三十日 | **214,112** | – |
| 30 June 2020 | 二零二零年六月三十日 | **–** | 122,772 |

## 4 收益、其他收入及收益

收益亦為本集團的營業額，指日常業務過程中建築合約的收入。於各有關期間已確認收益及其他收入及收益如下：

### (a) *分拆來自客戶合約的收益*

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---|---|---|
| | | **2020 二零二零年 HK$'000 千港元 (Unaudited) (未經審核)** | 2019 二零一九年 HK$'000 千港元 (Unaudited) (未經審核) |
| **By timing of revenue recognition:** | **按收益確認時間劃分：** | | |
| Control transferred over time | 隨時間過去而轉移的控制權 | **73,534** | 59,054 |
| **By type of services:** | **按服務類型劃分：** | | |
| Provision of wet trades works services | 提供泥水工程服務 | **73,534** | 59,054 |

### (b) *分配至餘下履約責任的交易價*

下表包括預期於日後確認與於二零一九年及二零二零年六月三十日並未達成(或部分未達成)的履約責任有關的收益。

| | | As at 30 June 於六月三十日 | |
|---|---|---|---|
| | | **2020 二零二零年 HK$'000 千港元** | 2019 二零一九年 HK$'000 千港元 |
| **Remaining performance obligations expected to be satisfied during the year ending:** | **預期於截至下列日期止年度達成的餘下履約責任：** | | |
| 30 June 2022 | 二零二二年六月三十日 | **177,644** | – |
| 30 June 2021 | 二零二一年六月三十日 | **214,112** | – |
| 30 June 2020 | 二零二零年六月三十日 | **–** | 122,772 |

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---|---|---|
| | | **2020** | 2019 |
| | | **二零二零年** | 二零一九年 |
| | | **HK$'000** | HK$'000 |
| | | **千港元** | 千港元 |
| | | **(Unaudited)** | (Unaudited) |
| | | **(未經審核)** | (未經審核) |
| **Other income and gain** | **其他收入及收益** | | |
| Bank interest income | 銀行利息收入 | **60** | 72 |

## 5 Segment Information

***Operating Segment***

The chief operating decision-maker has been identified as the board of directors of the Company. The board of directors regards the Group's wet trades works services business as a single operating segment and regularly reviews the operating results of the Group as a whole when making decisions about resources to be allocated and assessing its performance. Also, the Group only engages its business in Hong Kong. Therefore, all revenue of the Group is derived from operations carried out in Hong Kong and all non-current assets of the Group are located in Hong Kong. Accordingly, no segment information is presented.

## 5 分部資料

***經營分部***

已確定本公司的董事會為主要營運決策者。董事會視本集團的泥水工程服務業務為一個單一經營分部，並就分配資源的決定及評估表現定期審閱本集團的整體經營業績。此外，本集團只於香港經營其業務。因此，本集團全部收益均源自於香港進行的業務，且本集團全部非流動資產均位於香港，故並無呈列分部資料。

## 6 (Loss) Profit Before Income Tax

(Loss) Profit before income tax has been arrived at after charging:

## 6 除所得稅前(虧損)溢利

除所得稅前(虧損)溢利已扣除以下各項：

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---|---|---|
| | | **2020 二零二零年 HK$'000 千港元 (Unaudited) (未經審核)** | 2019 二零一九年 HK$'000 千港元 (Unaudited) (未經審核) |
| **(a) Finance costs** | **(a) 融資成本** | | |
| Interest on bank overdrafts | 銀行透支利息 | **8** | – |
| Interest on lease liabilities | 租賃負債利息 | **2** | – |
| | | **10** | – |
| **(b) Other items** | **(b) 其他項目** | | |
| Depreciation of owned assets | 自置資產折舊 | **586** | 492 |
| Amortisation of right-of-use asset | 使用權資產攤銷 | **33** | – |
| Lease payments not included in the measurement of lease liabilities (Note) | 未計入租賃負債計量的租賃付款(附註) | **67** | – |
| Operating lease rental in respect of machinery and equipment | 有關機器及設備的經營租賃租金 | **8** | 83 |
| Operating lease rental in respect of | 有關以下項目的經營租賃租金 | | |
| – Premises | – 物業 | **–** | 209 |
| – Car parks | – 停車場 | **–** | 21 |

Note: Included in the amount of lease payments not included in the measurement of lease liabilities, approximately HK$28,500 was the rental expense paid to Mr. Eric Tse, Mr. CK Tse and their spouses.

附註：未計入租賃負債計量中包括的租賃付款金額中，約28,500港元乃支付予謝振源先生、謝振乾先生及彼等之配偶的租賃開支。

## 7 Income Tax (Credit) Expense

## 7 所得稅(抵免)開支

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---|---|---|
| | | **2020** | 2019 |
| | | **二零二零年** | 二零一九年 |
| | | **HK$'000** | HK$'000 |
| | | **千港元** | 千港元 |
| | | **(Unaudited)** | (Unaudited) |
| | | **(未經審核)** | (未經審核) |
| Current tax – Hong Kong Profits Tax | 當期稅項 – 香港利得稅 | **–** | 237 |
| Deferred income tax | 遞延所得稅 | **(344)** | (60) |
| | | **(344)** | 177 |

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "**Bill**") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazette on the following day. The two-tiered profits tax rates regime will be applicable to a subsidiary of the Group for its annual reporting period beginning on or after 1 April 2018.

於二零一八年三月二十一日，香港立法會通過《2017年稅務(修訂)(第7號)條例草案》(「**條例草案**」)，引入利得稅兩級制。條例草案於二零一八年三月二十八日經簽署生效，並於翌日刊憲。利得稅兩級制將適用於本集團旗下一間附屬公司於二零一八年四月一日或之後開始的年度報告期。

Under the two-tiered profits tax rates regime, the first HK$2,000,000 of profits of qualifying corporations will be taxed at 8.25%, and profits above HK$2,000,000 will be taxed at 16.5%. For the three months ended 30 June 2019, Hong Kong Profits Tax of the qualified entity is calculated in accordance with the two-tiered profit tax rates regime. The profits of other group entities in Hong Kong not qualifying for the two-tiered profits tax rates regime will continue to be taxed at the flat rate of 16.5% of the estimated assessable profits arising in or derived from Hong Kong for the three months ended 30 June 2019.

根據利得稅兩級制，合資格實體首2,000,000港元溢利的稅率為8.25%，而超過2,000,000港元溢利的稅率為16.5%。於截至二零一九年六月三十日止三個月，合資格實體的香港利得稅乃根據利得稅兩級制計算。不合資格受惠於利得稅兩級制的其他香港集團實體的溢利將繼續按截至二零一九年六月三十日止三個月香港產生或源自香港的估計應課稅溢利16.5%的劃一稅率繳稅。

No provision for Hong Kong profits tax has been made as the Group did not have estimated assessable profit in Hong Kong for the current period.

於本期間，本集團於香港並無估計應課稅溢利，故並無就香港利得稅計提撥備。

## 8 (Losses) Earnings Per Share Attributable to Owners of the Company for the Period – Basic and Diluted

## 8 本公司擁有人應佔期內每股(虧損)盈利 – 基本及攤薄

| | | Three months ended 30 June 截至六月三十日止三個月 | |
|---|---|---|---|
| | | **2020 二零二零年** | 2019 二零一九年 |
| | | **HK$'000 千港元** | HK$'000 千港元 |
| | | **(Unaudited) (未經審核)** | (Unaudited) (未經審核) |
| (Loss) Profit for the period attributable to owners of the Company (HK$'000) | 本公司擁有人應佔期內(虧損)溢利(千港元) | **(1,753)** | 2,089 |
| Weighted average number of ordinary shares ('000) | 普通股加權平均數(千股) | **600,000** | 600,000 |
| Basic and diluted (losses) earnings per share (HK cents per share) | 每股基本及攤薄(虧損)盈利(每股港仙) | **(0.003)** | 0.003 |

The diluted (losses) earnings per share is equal to the basic (losses) earnings per share as there were no dilutive potential ordinary shares in issue during the three months ended 30 June 2019 and 2020.

由於截至二零一九年及二零二零年六月三十日止三個月並無已發行潛在攤薄普通股，故每股攤薄(虧損)盈利與每股基本(虧損)盈利相等。

## 9 Dividends

No dividend was paid or proposed for ordinary shareholders of the Company during the three months ended 30 June 2020 (three months ended 30 June 2019: nil).

## 9 股息

截至二零二零年六月三十日止三個月，概無向本公司普通股股東支付或建議宣派股息(截至二零一九年六月三十日止三個月：無)。

The Group performs wet trades works as a subcontractor in Hong Kong.

本集團主要於香港從事泥水工程分包商業務。

For the three months ended 30 June 2020, the Group recorded a net loss of approximately HK$1.8 million as compared to a net profit of approximately HK$2.1 million for the three months ended 30 June 2019. The Directors are of the view that the net loss was mainly attributable to the decrease in gross profit margin for the three months ended 30 June 2020.

截至二零二零年六月三十日止三個月，本集團錄得淨虧損約1.8百萬港元，而截至二零一九年六月三十日止三個月錄得純利約2.1百萬港元。董事認為，淨虧損主要可歸因於截至二零二零年六月三十日止三個月之毛利率減少。

In addition, other external factors including the continuation of novel coronavirus (COVID-19) epidemic and the overall economic environment in Hong Kong during the three months ended 30 June 2020 also had a negative impact on the Group in terms of cash flow, operational efficiencies and completion progress on certain projects.

此外，於截至二零二零年六月三十日止三個月期間新型冠狀病毒(COVID-19)疫情持續及及香港整體經濟環境等其他外部因素亦對本集團的現金流、營運效率及若干項目的完成進度產生了負面影響。

In light of the development in the wet trades industry, the Group intends to implement a more prudent approach in project selection in the upcoming year; that is to say, the Group will selectively place tenders to well-established contractors and well-known business partners to ensure projects on hand remain steady and receivables are sound.

鑒於泥水行業的核心難題，本集團擬於來年在項目選擇上實施更加審慎的舉措；換言之，本集團將在招標中選擇成熟的承建商及知名的業務合作夥伴，以確保手頭項目穩定及應收款項健康。

The Group will continue to improve our operating efficiency and profitability of our business and expand our fleet of machinery and equipment, which will enhance the basis of our technical capability to bid for future projects. The Group will also proactively seek opportunities to expand our customer base and market share and undertake more wet trades projects which will enhance value to the shareholders and stakeholders of the Company.

本集團將繼續提高本集團的營運效率及本集團業務的盈利能力並擴充其機器及設備機組，為競標未來項目提升本集團的技術實力水準。本集團亦會積極物色可擴充本集團的客戶群及市場份額的商機，並承接更多泥水工程項目以提升本集團股東及利益相關者的價值。

The Group may consider exploring other business opportunities and/or expanding the geographical coverage of the principal business of the Group beyond the Hong Kong market in order to enhance our future development and to strengthen the revenue bases of the Group. We believe that it would be worth exploring so that we will be ready to dive into any opportunities as they arise or come to our attention. We expect that diversification of our business will provide a better return to the shareholders of the Company.

本集團不排除考慮探索其他商機及／或擴大本集團主營業務於香港市場以外的地域版圖，從而提升我們的未來發展，鞏固本集團收益基礎。我們會保持密切關注以於任何機會出現或我們發現機會時把握住機會意義非凡。我們預期業務多元化將為本公司股東帶來更豐厚的回報。

The Board believes the Group's business strategy and industry expertise could generate and contribute greater value to Company shareholders and investors.

董事會相信本集團的業務策略及行業專長可為其股東及投資者帶來及貢獻更大的價值。

## Outlook

## 展望

The Shares were listed on GEM on 29 September 2017 (the "**Listing Date**") by way of share offer (the "**Share Offer**"). The Group always strives to improve our operating efficiency and profitability. The Group is expanding our fleet of machinery and equipment, which will enhance the basis of our technical capability to bid for future projects. The Group will also proactively seek opportunities to expand our customer base and our market share, and undertake more wet trades projects and business opportunities which will enhance value to the shareholders of the Company.

股份於二零一七年九月二十九日(「**上市日期**」)以股份發售方式(「**股份發售**」)在GEM上市。本集團一直努力提升其經營效率及盈利能力。本集團正擴充其機械及設備隊伍，以提升技術能力競投未來項目。本集團亦將積極尋找商機擴大其客戶基礎及市場份額，承接更多泥水工程，以提升股東價值。

The net proceeds from the Share Offer provide financial resources to the Group to meet and achieve our business objectives and strategies which can strengthen the Group's market position in wet trades works services.

股份發售所得款項淨額為本集團提供財務資源，以把握商機及實現其策略，能夠鞏固本集團於泥水工程服務的市場地位。

## Financial review

### *Revenue*

For the three months ended 30 June 2020, the Group's revenue amounted to approximately HK$73.5 million, which increased by approximately 24.4% as compared to the three months ended 30 June 2019. The increase in revenue was primarily attributable to the increase of new projects awarded to the Group.

### *Gross profit margin*

Our gross profit decreased by approximately HK$3.6 million or 80.0%, from approximately HK$4.5 million for the three months ended 30 June 2019 to approximately HK$0.9 million for the three months ended 30 June 2020. The decrease in the Group's gross profit was primarily due to the decrease in our gross profit margin. The Group's gross profit margin decreased from approximately 7.6% for the three months ended 30 June 2019 to approximately 1.2% for the three months ended 30 June 2020, which was primarily due to the increase in overall construction costs and competitive project pricing arising from intense market competition.

### *Other income and gain*

Other income and gain decreased by approximately HK$12,000 from approximately HK$72,000 for the three months ended 30 June 2019 to approximately HK$60,000 for the three months ended 30 June 2020. The decrease was mainly due to the decrease of bank interest income for the three months ended 30 June 2020.

### *Administrative and other operating expenses*

Administrative and other operating expenses increased by approximately HK$0.7 million or 30.4% from approximately HK$2.3 million for the three months ended 30 June 2019 to approximately HK$3.0 million for the three months ended 30 June 2020. The increase was mainly due to increase in staff costs, safety consultant expenses and internal control expenses.

## 財務回顧

### *收益*

截至二零二零年六月三十日止三個月，本集團收益約為73.5百萬港元，較截至二零一九年六月三十日止三個月增加約24.4%。收益增加乃主要由於本集團獲授的新項目增加。

### *毛利率*

毛利由截至二零一九年六月三十日止三個月約4.5百萬港元減少約3.6百萬港元或80.0%至截至二零二零年六月三十日止三個月約0.9百萬港元。本集團毛利減少乃主要由於收益及毛利率減少。本集團毛利率由截至二零一九年六月三十日止三個月約7.6%減少至截至二零二零年六月三十日止三個月約1.2%，主要由於整體建築成本增加及市場競爭激烈引發競爭性項目定價。

### *其他收入及收益*

其他收入及收益由截至二零一九年六月三十日止三個月約72,000港元減少約12,000港元至截至二零二零年六月三十日止三個月約60,000港元。該減少乃主要由於截至二零二零年六月三十日止三個月銀行利息收入減少。

### *行政及其他經營開支*

行政及其他經營開支由截至二零一九年六月三十日止三個月約2.3百萬港元增加約0.7百萬港元或30.4%至截至二零二零年六月三十日止三個月約3.0百萬港元。該增加主要由於員工成本、安全顧問費用及內控費用增加。

***Finance costs***

Finance costs increased to approximately HK$10,000 for the three months ended 30 June 2020 (three months ended 30 June 2019: nil), which was mainly due to increase in interests on bank overdrafts and lease liabilities for the three months ended 30 June 2020.

*融資成本*

融資成本由二零一九年六月三十日止三個月增加至截至二零二零年六月三十日止三個月約10,000港元(二零一九年六月三十日止三個月:無),乃主要由於截至二零二零年六月三十日止三個月之銀行透支利息及租賃負債增加。

***(Loss) Profit for the period***

For the three months ended 30 June 2020, the Group recorded loss attributed to owners of the Company of approximately HK$1.8 million as compared to profit for the three months ended 30 June 2019 of approximately HK$2.1 million. The loss was mainly attributable to the decrease in gross profit margin for the three months ended 30 June 2020, which was primarily due to the increase in overall construction costs and competitive project pricing arising from intense market competition.

*年內(虧損)溢利*

截至二零二零年六月三十日止三個月,本集團錄得本公司擁有人應佔虧損約1.8百萬港元,而截至二零一九年六月三十日止三個月則為溢利約2.1百萬港元。虧損主要歸因於截至二零二零年六月三十日止三個月毛利率減少,其主要由於整體建築成本增加及市場競爭激烈引發競爭性項目定價。

***Dividend***

The Directors do not recommend the payment of dividend for the three months ended 30 June 2020 (three months ended 30 June 2019: nil).

*股息*

董事並不建議派付截至二零二零年六月三十日止三個月之股息(二零一九年六月三十日止三個月:零)。

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

As at 30 June 2020, the interests and short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of Securities and Futures Ordinance ("**SFO**")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or which were required, pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange, were as follows:

## 董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉

於二零二零年六月三十日，本公司董事及主要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(「**證券及期貨條例**」)第XV部)股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7和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條文視為或當作擁有的權益及淡倉)，或須登記於根據證券及期貨條例第352條存置的登記冊，或根據GEM上市規則第5.46至5.68條須知會本公司及聯交所的權益及淡倉將如下：

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

***於本公司普通股的好倉***

| Name<br>姓名 | Capacity/Nature of interest<br>身份／權益性質 | Total number of Shares<br>股份總數 | Percentage of shareholding<br>股權百分比 |
|---|---|---|---|
| Mr. Tse Chun Yuen (Note)<br>謝振源先生(附註) | Interest in a controlled corporation; interest held jointly with another person<br>受控法團權益；與其他人士共同持有的權益 | 350,000,000 | 58.33% |
| Mr. Tse Chun Kuen (Note)<br>謝振乾先生(附註) | Interest in a controlled corporation; interest held jointly with another person<br>受控法團權益；與其他人士共同持有的權益 | 350,000,000 | 58.33% |

Note: Land Noble is beneficially owned as to 50% by Mr. Tse Chun Yuen and 50% by Mr. Tse Chun Kuen. On 9 May 2017, Mr. Tse Chun Yuen and Mr. Tse Chun Kuen entered into an acting in concert confirmation to acknowledge and confirm, among other things, that they are parties acting in concert within the meaning of the Hong Kong Code on Takeovers and Mergers. By virtue of the SFO, Mr. Tse Chun Yuen and Mr. Tse Chun Kuen are deemed to be interested in the Shares held by Land Noble.

附註： 高地分別由謝振源先生及謝振乾先生實益擁有50%及50%。於二零一七年五月九日，謝振源先生及謝振乾先生訂立一致行動確認書，以承認及確認(其中包括)彼等為一致行動人士(定義見香港公司收購及合併守則)。根據證券及期貨條例，謝振源先生及謝振乾先生被視為於高地持有之股份中擁有權益。

***Long position in the ordinary shares of associated corporation – Land Noble***

*於相聯法團普通股的好倉 – 高地*

| Name<br>姓名 | Name of associated corporation<br>相聯法團名稱 | Capacity/Nature of interest<br>身份／權益性質 | Number of share(s) held<br>所持股份數目 | Percentage of interest<br>權益百分比 |
|---|---|---|---|---|
| Mr. Tse Chun Yuen<br>謝振源先生 | Land Noble Holdings Limited<br>高地控股有限公司 | Beneficial owner<br>實益擁有人 | 1 | 50% |
| Mr. Tse Chun Kuen<br>謝振乾先生 | Land Noble Holdings Limited<br>高地控股有限公司 | Beneficial owner<br>實益擁有人 | 1 | 50% |

Save as disclosed above, as at 30 June 2020, none of the Directors and chief executive of the Company had any interests or short positions in any shares, underlying shares and debentures of the Company or any of its 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 interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register required to be kept by the Company pursuant to Section 352 of the SFO, or which were required, pursuant to Rules 5.46 to 5.68 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange.

除上文所披露者外，於二零二零年六月三十日，概無董事或本公司主要行政人員於本公司或其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有任何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相關條文視為或當作擁有的權益或淡倉)或根據證券及期貨條例第352條須登記於由本公司存置的登記冊內的權益或淡倉，或根據GEM上市規則第5.46至5.68條須知會本公司及聯交所的權益或淡倉。

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

As at 30 June 2020, the following person/entity (other than the Directors and chief executives of the Company) had or were deemed to have an interest or a short position in the Shares or the underlying Shares of the Company which would be required to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register of the Company required to be kept under Section 336 of the SFO:

## 主要股東及其他人士於本公司股份及相關股份的權益及淡倉

於二零二零年六月三十日，以下人士／實體(董事及本公司主要行政人員除外)於本公司的股份或相關股份中擁有或被視為擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露的權益或淡倉或須登記於根據證券及期貨條例第336條存置的本公司登記冊內的權益或淡倉：

***Long position in the ordinary shares of the Company*** *於本公司普通股的好倉*

| **Name**<br>**名稱／姓名** | **Capacity/ Nature of interest**<br>**身份／權益性質** | **Number of share(s) held**<br>**所持股份數目** | **Percentage of interest in our Company**<br>**佔本公司權益百分比** |
|---|---|---|---|
| Land Noble<br>高地 | Beneficial owner<br>實益擁有人 | 350,000,000 | 58.33% |
| Ms. Or So Lan (Note 1)<br>柯素蘭女士(附註1) | Interest of spouse<br>配偶權益 | 350,000,000 | 58.33% |
| Ms. Yapp Ngi Yang (Note 2)<br>葉儀影女士(附註2) | Interest of spouse<br>配偶權益 | 350,000,000 | 58.33% |

Notes:

1. Ms. Or So Lan is the spouse of Mr. Tse Chun Yuen. She is deemed, or taken to be, interested in all Shares in which Mr. Tse Chun Yuen is interested in for the purposes of the SFO.

2. Ms. Yapp Ngi Yang is the spouse of Mr. Tse Chun Kuen. She is deemed, or taken to be, interested in all Shares in which Mr. Tse Chun Kuen is interested in for the purposes of the SFO.

Save as disclosed above, as at 30 June 2020, so far as is known to the Directors, no other persons, other than the Directors and chief executive of the Company whose interests are set out in the section "Directors' and Chief Executive's Interests and/or Short Positions in Shares, Underlying Shares and Debentures of the Company or any Associated Corporation" above, had any interests or short positions in the shares or underlying shares of the Company 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.

附註：

1. 柯素蘭女士為謝振源先生的配偶。因此，就證券及期貨條例而言，柯女士被視為於謝振源先生擁有權益的所有股份中擁有權益。

2. 葉儀影女士為謝振乾先生的配偶。因此，就證券及期貨條例而言，葉女士被視為於謝振乾先生擁有權益的所有股份中擁有權益。

除上文所披露者外，於二零二零年六月三十日，就董事所知，其他人士(董事及本公司主要行政人員除外，其權益載於上文「董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及淡倉」一節)概無於本公司的股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司及聯交所披露的權益或淡倉或須登記於本公司根據證券及期貨條例第336條存置的登記冊內的任何權益或淡倉。

## Directors' Securities Transactions

The Company has adopted the required standard of dealing, as set out in 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 of the Company (the "**Required Standard of Dealing**"). Having made specific enquiry of all Directors, all Directors have confirmed that they have complied with the Required Standard of Dealing and there was no event of non-compliance during the three months ended 30 June 2020.

## 董事進行證券交易

本公司已採納GEM上市規則第5.48條至第5.67條所載交易的規定標準，作為董事就本公司股份進行證券交易的行為守則(「**規定交易標準**」)。經向全體董事作出特定查詢後，全體董事已確認，於截至二零二零年六月三十日止三個月，彼等一直遵守規定交易標準，以及概無不合規事件。

## Competition and Conflict of Interests

None of the Directors, the controlling shareholders of the Company or any of their respective close associates (as defined in the GEM Listing Rules) has engaged in any business that competes or may compete, either directly or indirectly, with the businesses of the Group, or has any other conflict of interests with the Group as required to be disclosed pursuant to rule 11.04 of the GEM Listing Rules during the three months ended 30 June 2020.

## 競爭及利益衝突

於截至二零二零年六月三十日止三個月，本公司之董事、控股股東或彼等各自之任何緊密聯繫人(定義見GEM上市規則)概無從事任何與本集團業務直接或間接構成競爭或可能構成競爭的業務或與本集團存在任何根據GEM上市規則第11.04條須予披露的其他利益衝突。

## Purchase, Sale or Redemption of Listed Securities of the Company

During the three months ended 30 June 2020, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

## 購買、出售或贖回本公司的上市證券

截至二零二零年六月三十日止三個月，本公司或其任何附屬公司概無購買、出售或贖回任何本公司上市證券。

## Share Option Scheme

The Company adopted a share option scheme (the "**Share Option Scheme**") on 14 September 2017. No share option has been granted under the Share Option Scheme since its adoption.

## 購股權計劃

本公司於二零一七年九月十四日採納一項購股權計劃(「**購股權計劃**」)。自採納日期起概無根據購股權計劃授出任何購股權。

## Corporate Governance Code

The Company acknowledges the need and importance of corporate governance as one of the key elements in creating shareholder value. The Company is also committed to achieving high standard of corporate governance that can protect and promote the interests of all shareholders and to enhance corporate value and accountability of the Company. For corporate governance purpose, the Company has adopted the Corporate Governance Code (the "**CG Code**") set out in Appendix 15 of the GEM Listing Rules since the Listing Date up to the date of this report. During the three months ended 30 June 2020, to the best knowledge of the board of Directors of the Company (the "**Board**"), the Company has complied with the code provisions of the CG Code.

## 企業管治常規

本公司確信企業管治是為股東創造價值之必要及重要元素之一，而本公司亦致力達至高水平之企業管治，以保障及提升全體股東利益，提高企業價值與本公司之問責性。就企業管治目的而言，自上市日期起直至本報告日期為止，本公司已採納GEM上市規則附錄十五所載的企業管治守則(「**企管守則**」)。於截至二零二零年六月三十日止三個月，就本公司董事會(「**董事會**」)所知，本公司已遵守企業管治守則。

## Audit Committee

The Company has established an audit committee with written terms of reference in compliance with rules 5.28 to 5.33 of the GEM Listing Rules. The primary duties of the audit committee are to review and supervise the financial control, internal control and risk management systems of the Group, and provide advice and comments on the Group's financial reporting matters to the Board. As at the date of this report, the audit committee comprises of three independent non-executive Directors, namely Mr. Tang Chi Wai, Mr. Wong Yiu Kwong Kenji and Ms. Chung Lai Ling.

The unaudited results of the Company for the three months ended 30 June 2020 have not been audited by the Company's independent auditors, but have been reviewed by the audit committee members who have provided advice and comments thereon.

## 審核委員會

本公司已成立審核委員會，其書面職權範圍符合GEM上市規則第5.28至5.33條。審核委員會的主要職責為檢討及監督本集團的財務監控、內部監控及風險管理制度，並就本集團的財務申報事宜向董事會提供建議及意見。於本報告日期，審核委員會由三名獨立非執行董事(即鄧智偉先生、黃耀光先生及鍾麗玲女士)組成。

本公司截至二零二零年六月三十日止三個月的未經審核業績並未由本公司獨立核數師審核，但已由審核委員會成員審閱，並就此提出建議及意見。

By order of the Board
**Noble Engineering Group Holdings Limited**
**Tse Chun Yuen**
*Chairman and executive Director*

承董事會命
**怡康泰工程集團控股有限公司**
*主席兼執行董事*
**謝振源**

Hong Kong, 10 August 2020

香港，二零二零年八月十日

*As at the date of this report, the executive Directors are Mr. Tse Chun Yuen and Mr. Tse Chun Kuen, and the independent non-executive Directors are Mr. Wong Yiu Kwong Kenji, Ms. Chung Lai Ling and Mr. Tang Chi Wai.*

*於本報告日期，執行董事為謝振源先生及謝振乾先生；及獨立非執行董事為黃耀光先生、鍾麗玲女士及鄧智偉先生。*

**Noble Engineering Group Holdings Limited**
**怡康泰工程集團控股有限公司**