

Dominate Group Holdings Company Limited

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock code 股份代號 : 8537



2019/20

THIRD QUARTERLY REPORT

第三季度業績報告

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

香港聯合交易所有限公司(「聯交所」) GEM 的特色

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 Main Board of 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 “Director(s)”) of Dominate Group Holdings Company 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 (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.

This report will remain on the GEM website at www.hkgem.com on the “Latest Listed Company Information” page for at least seven days from the date of its posting and the Company’s website at www.dghcl.com.

GEM 乃為較其他於聯交所主板上市的公司帶有更高投資風險的中小型公司提供一個上市的市場。有意投資者應了解投資於該等公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。

考慮到 **GEM** 上市公司一般為中小型公司，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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本報告乃根據 **GEM** 證券上市規則(「**GEM** 上市規則」)而提供有關 Dominate Group Holdings Company Limited (「公司」或「本公司」，連同其附屬公司，統稱為「本集團」)的資料，本公司的董事(「董事」)願就本報告所載資料共同及個別承擔全部責任。各董事在作出一切合理查詢後確認，就彼等所深知及確信，本報告所載資料在所有重大方面均屬真確完整，並無誤導或欺詐成份，及並無遺漏其他事項，致使本報告中任何陳述或本報告有所誤導。

本報告將自其刊發日期起於 **GEM** 網站 www.hkgem.com 「最新上市公司公告」一頁內至少保留 7 天，以及刊載於本公司網站 www.dghcl.com。

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CORPORATE INFORMATION

公司資料

Executive Directors

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

Independent non-executive Directors

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

Audit Committee

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

Remuneration Committee

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

Nomination Committee

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

Company Secretary

Ms. So Shuk Yi Betty (*ACIS, ACS*)

Compliance Officer

Ms. Cheung Lai Yuk

Authorised Representatives

Mr. Fu Chun Keung
Ms. So Shuk Yi Betty

執行董事

傅鎮強先生(*主席兼行政總裁*)
張麗玉女士
傅雲玲女士

獨立非執行董事

陳昌達先生
王泳強先生
陳子明先生

審核委員會

陳子明先生(*主席*)
陳昌達先生
王泳強先生

薪酬委員會

陳子明先生(*主席*)
傅鎮強先生
王泳強先生

提名委員會

傅鎮強先生(*主席*)
陳昌達先生
王泳強先生

公司秘書

蘇淑儀女士(*ACIS, ACS*)

合規主任

張麗玉女士

授權代表

傅鎮強先生
蘇淑儀女士

CORPORATE INFORMATION

公司資料

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Wanchai
Hong Kong SAR

Compliance Adviser

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Two Chinachem Plaza
135 Des Voeux Road Central
Central, Hong Kong

Legal Advisers

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

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

Principal Bankers

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

Nanyang Commercial Bank Limited
151 Des Voeux Road Central
Hong Kong

核數師

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香港特區
灣仔
軒尼詩道28號12樓

合規顧問

豐盛融資有限公司
香港中環
德輔道中135號
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14樓A室

法律顧問

有關香港法律
麥家榮律師行
香港
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永安中心9樓901-905室

有關開曼群島法律
邁普達律師事務所(香港)有限法律責任合夥
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主要往來銀行

香港上海滙豐銀行有限公司
香港
皇后大道中1號
滙豐總行大廈

南洋商業銀行有限公司
香港
德輔道中151號

CORPORATE INFORMATION

公司資料

Principal Share Registrar and Transfer Office in the Cayman Islands

Maples Fund Services (Cayman) Limited
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Grand Cayman, KY1-1102
Cayman Islands

Hong Kong Branch Share Registrar

Tricor Investor Services Limited
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183 Queen's Road East
Hong Kong

Registered office

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Headquarters and principal place of business in Hong Kong

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Hung Hom
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Company's website

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Stock code

8537

開曼群島股份登記及過戶總處

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註冊辦事處

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本公司網站

www.dghcl.com

股份代號

8537

FINANCIAL HIGHLIGHTS

財務摘要

HIGHLIGHTS

Profit for the nine months ended 31 December 2019 was approximately HK\$2.3 million (2018: profit was HK\$0.8 million, profit after excluding non-recurring listing expenses was HK\$8.1 million).

Revenue of the Group for the nine months ended 31 December 2019 was approximately HK\$102 million, representing a decrease of approximately 20.69% as compared with the revenue of approximately HK\$128 million for the nine months ended 31 December 2018.

The Board does not recommend payment of any dividend for the nine months ended 31 December 2019 (2018: nil).

The board of Directors (the “**Board**”) of the Company is pleased to announce the unaudited consolidated results of the Group for the nine months ended 31 December 2019, together with comparative figures for the corresponding period of 2018.

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

摘要

截至2019年12月31日止九個月，溢利約為2.3百萬港元(2018年：溢利為0.8百萬港元，而經扣除非經常性上市開支後的溢利為8.1百萬港元)。

截至2019年12月31日止九個月，本集團的收益約為102百萬港元，較截至2018年12月31日止九個月的收益約128百萬港元減少約20.69%。

董事會不建議就截至2019年12月31日止九個月派付任何股息(2018年：無)。

本公司董事會(「**董事會**」)欣然宣佈本集團截至2019年12月31日止九個月的未經審核綜合業績，連同2018年同期的比較數字。

於本報告，「我們」指本公司，及如文義另有所指則為本集團。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

THIRD QUARTERLY DIVIDEND

The Board does not recommend payment of any dividend for the nine months ended 31 December 2019.

OUTLOOK

Looking forward, the Group will seek to expand the Group's jewellery design collection in line with customer needs, preferences and market trends and expand its retail presence to capture a wider range of market opportunities. We intend to execute our development plan as set forth in the prospectus dated 15 March 2019 (the "**Prospectus**") carefully and prudently. We are in the course of renovating our stores to deliver a new image of our brand, and to explore the possibility of extending our marketing campaign to social media in the hope that it will bring a desirable return to the shareholders of the Company and sustain a long-term growth of the Group.

It was provided in the Prospectus that one of the business strategies and original plans of the Group is to open one retail store in Kowloon in September 2019. In view of the local economic and social uncertainties and the recent happening of the novel coronavirus in China and Hong Kong, we will postpone the plan to find a suitable flagship retail store until the economic environment in Hong Kong becomes better. For the unutilized funds raised from the share offer in 2019, we will continue to deposit in the licensed banks in Hong Kong.

BUSINESS REVIEW

The Group's revenue decreased by approximately HK\$26.50 million, or approximately 20.69%, from approximately HK\$128.10 million for the nine months ended 31 December 2018 to approximately HK\$101.60 million for the nine months ended 31 December 2019. The decrease in revenue was mainly caused by the decrease in revenue from (i) pure gold products for the amount of HK\$12.42 million; and (ii) Gem-set Jewellery Products (as defined below) for the amount of HK\$17.68 million. Such aggregate decrease was partially offset by the revenue increase from trading of recycled gold products by HK\$3.60 million. The above decreases were mainly attributable to (i) the decrease of revenue due to weak market performance brought by the recent global and local economic and social uncertainties, including but not limited to the social unrest in Hong Kong since June 2019 and the prolonged Sino-US trade tension with extending future phases of trade deals; (ii) the temporary closure of two retail shops for renovation in June and August 2019 respectively; and (iii) the increase in general and administrative expenses due to the increases in legal and professional fees after the listing of the Company on GEM and other expenses.

第三季度股息

董事會不建議就截至2019年12月31日止九個月派付任何股息。

前景

展望未來，本集團將致力擴大本集團的珠寶設計系列，以迎合客戶需求、喜好及市場趨勢，同時亦會擴充其零售據點，把握各種市場機遇。我們計劃透過審慎周詳的方式，執行2019年3月15日的招股章程（「招股章程」）所載的發展計劃。我們的店舖目前正進行翻新工程，為品牌打造嶄新形象，並探討將市場推廣活動拓展至社交媒體的可能性，以期為本公司股東帶來豐厚回報，並維持本集團的長遠發展。

招股章程訂明，本集團其中一項業務策略及原定計劃為於2019年9月在九龍開設一間零售店。鑑於本地出現經濟及社會不確定因素，加上中國及香港近期爆發新型冠狀病毒疫情，我們將擱置物色合適旗艦零售店的計劃，直至香港經濟環境好轉為止。至於2019年自股份發售所籌集的未動用資金，我們將繼續存放於香港持牌銀行。

業務審視

本集團的收益由截至2018年12月31日止九個月的約128.10百萬港元減少約26.50百萬港元或約20.69%至截至2019年12月31日止九個月的約101.60百萬港元。收益減少主要由於(i)純金產品收益減少12.42百萬港元；及(ii)寶石鑲嵌珠寶產品(定義見下文)收益減少17.68百萬港元。該等減少總額由回收黃金產品貿易的收益增加3.60百萬港元所部分抵銷。上述減少主要由於(i)近期全球及本地經濟及社會不確定因素(包括但不限於自2019年6月以來香港的社會動蕩以及長期的中美貿易緊張局勢致使未來將展開更多輪貿易談判)導致市場表現疲弱而令收益減少；(ii)兩間零售店分別於2019年6月及8月因翻新而暫時停止營業；及(iii)本公司於GEM上市後產生的法律及專業費用以及其他開支增加令一般及行政開支增加。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Revenue by Products

(a) Diamond, karat gold, jade, pearl, platinum jewellery products (the “Gem-set Jewellery Products”)

The Group's revenue from Gem-set Jewellery Products decreased by approximately HK\$17.68 million, or approximately 24.54%, from approximately HK\$72.05 million for the nine months ended 31 December 2018 to approximately HK\$54.36 million for the nine months ended 31 December 2019. Such decrease was mainly attributable to the increase in average selling price which was outweighed by the decrease in sales volume leading to the overall decrease in revenue during the period.

(b) Pure gold products

The Group's retail and wholesales revenue from pure gold products decreased by approximately HK\$12.42 million, or approximately 27.82%, from approximately HK\$44.64 million for the nine months ended 31 December 2018 to approximately HK\$32.22 million for the nine months ended 31 December 2019. The decrease was mainly attributable to a decrease of the Group's retail revenue of pure gold products by HK\$10.12 million or approximately 24.68% for the nine months ended 31 December 2019 as compared to HK\$40.99 million for the nine months ended 31 December 2018. Such decrease in retail revenue was mainly due to the global pure gold prices rised and selling of pure gold products decreased in volume.

(c) Trading of recycled gold products

The Group's revenue from trading of recycled gold products increased by approximately HK\$3.60 million, or approximately 31.57%, from approximately HK\$11.41 million for the nine months ended 31 December 2018 to approximately HK\$15.01 million from the nine months ended 31 December 2019. The increase was mainly due to the global pure gold prices rised during the current period.

按產品劃分的收益

(a) 鑽石、K金、翡翠、珍珠、鉑金珠寶產品 (「寶石鑲嵌珠寶產品」)

本集團來自寶石鑲嵌珠寶產品的收益由截至2018年12月31日止九個月約72.05百萬港元減少約17.68百萬港元或約24.54%至截至2019年12月31日止九個月約54.36百萬港元。有關減幅主要由於銷量減幅超過平均售價增幅，導致期內的整體收益減少。

(b) 純金產品

本集團純金產品的零售及批發收益由截至2018年12月31日止九個月約44.64百萬港元減少約12.42百萬港元或約27.82%至截至2019年12月31日止九個月約32.22百萬港元。有關減幅主要由於本集團截至2019年12月31日止九個月的純金產品零售收益較截至2018年12月31日止九個月40.99百萬港元減少10.12百萬港元或約24.68%。有關零售收益的減幅主要由於全球純金價格上升及純金產品銷量減少所致。

(c) 回收黃金產品貿易

本集團來自回收黃金產品貿易的收益由截至2018年12月31日止九個月約11.41百萬港元增加約3.60百萬港元或約31.57%至截至2019年12月31日止九個月約15.01百萬港元。有關增幅主要由於本期間全球純金價格上升所致。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Revenue by Business (sales channels)

(a) Retail

The Group's revenue from retail channel decreased by approximately HK\$18.08 million, or approximately 21.34%, from approximately HK\$84.71 million for the nine months ended 31 December 2018 to approximately HK\$66.63 million for the nine months ended 31 December 2019. The decrease was mainly attributable to a decrease of the Group's retail revenue of Gem-set Jewellery Products and pure gold products by HK\$7.96 million or approximately 18.20% and HK\$10.12 million or approximately 24.68%, respectively.

(b) Wholesale

The Group's revenue from wholesale channel decreased by approximately HK\$12.03 million, or approximately 37.62%, from approximately HK\$31.97 million for nine months ended 31 December 2018 to approximately HK\$19.94 million for the nine months ended 31 December 2019. The decrease was mainly attributable to a decrease of the Group's wholesale revenue of Gem-set Jewellery Products and pure gold products by HK\$9.73 million or approximately 34.34% and HK\$2.30 million or approximately 63.17%, respectively, for the nine months ended 31 December 2019.

(c) Trading of recycled gold products

The Group's revenue from trading of recycled gold products increased by approximately HK\$3.60 million, or approximately 31.57%, from approximately HK\$11.41 million for the nine months ended 31 December 2018 to approximately HK\$15.01 million for the nine months ended 31 December 2019.

按業務劃分的收益(銷售渠道)

(a) 零售

本集團來自零售渠道的收益由截至2018年12月31日止九個月約84.71百萬港元減少約18.08百萬港元或約21.34%至截至2019年12月31日止九個月約66.63百萬港元。有關減幅主要由於本集團寶石鑲嵌珠寶產品及純金產品的零售收益分別減少7.96百萬港元或約18.20%及10.12百萬港元或約24.68%。

(b) 批發

本集團來自批發渠道的收益由截至2018年12月31日止九個月約31.97百萬港元減少約12.03百萬港元或約37.62%至截至2019年12月31日止九個月約19.94百萬港元。有關減幅主要由於本集團寶石鑲嵌珠寶產品及純金產品的批發收益於截至2019年12月31日止九個月分別減少9.73百萬港元或約34.34%及2.30百萬港元或約63.17%。

(c) 回收黃金產品貿易

本集團來自回收黃金產品貿易的收益由截至2018年12月31日止九個月約11.41百萬港元增加約3.60百萬港元或約31.57%至截至2019年12月31日止九個月約15.01百萬港元。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Use of Proceeds

The net proceeds received by the Group from the listing on GEM after deducting the relevant one-off and non-recurring listing expenses amounted to HK\$24.5 million (based on the public offering price of HK\$0.3 per share). The following sets forth a summary of the allocation of the net proceeds and its actual utilisation as at 31 December 2019, as compared to that envisaged in the Prospectus.

Allocation of use

用途分配

Net Proceeds

所得款項淨額

As of 31 December 2019

於2019年12月31日

Utilised
amount

已動用金額

Unutilised
amount

未動用金額

Expand the Group's retail presence
擴充本集團零售據點

HK\$22.1 million
22.1百萬港元

NIL
無

HK\$22.1 million
22.1百萬港元

Enhance the Group's brand recognition
提升本集團品牌知名度

HK\$1.2 million
1.2百萬港元

HK\$0.3 million
0.3百萬港元

HK\$0.9 million
0.9百萬港元

For the Group's working capital and other
general corporate purposes
本集團營運資金及其他一般公司用途

HK\$1.2 million
1.2百萬港元

HK\$0.1 million
0.1百萬港元

HK\$1.1 million
1.1百萬港元

Total

總計

HK\$24.5 million
24.5百萬港元

HK\$0.4 million
0.4百萬港元

HK\$24.1 million
24.1百萬港元

All the unutilised remaining balance have been placed in licensed banks in Hong Kong, and shall be utilised within the next 2 years according to the manners set out in the Prospectus.

所得款項用途

經扣除相關一次性及非經常性上市開支後，本集團自於GEM上市取得的所得款項淨額為24.5百萬港元（根據公開發售價每股0.3港元）。下表載列與招股章程所預計相比，於2019年12月31日的所得款項淨額分配及其實際動用情況概要。

所有未動用餘下結餘已存置於香港的持牌銀行中，並將根據招股章程中所載的方式於未來兩年內獲動用。

OTHER INFORMATION 其他資料

CORPORATE GOVERNANCE PRACTICE

The Company is committed to achieving and maintaining the highest standards of corporate governance consistent with the needs and requirements of the business and its shareholders, and consistent with the code provisions as set out in the Corporate Governance Code (the “CG Code”) contained in Appendix 15 to the GEM Listing Rules. The Group has considered the CG Code and has put in place the corporate governance practices to meet the code provisions. Except for the deviation from provision A.2.1 of the CG Code, the Group has adopted and complied with the CG Code as set forth in Appendix 15 to the GEM Listing Rules from the date on which the shares of the Company were successfully listed on GEM on 27 March 2019 (the “Listing Date”) up to the date of this report.

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

企業管治常規

本公司致力達致並維持最高企業管治水平，以期切合業務及其股東的需求及要求，並符合GEM上市規則附錄十五所載的企業管治守則(「企業管治守則」)的守則條文。本集團已考慮企業管治守則並設有企業管治常規，以遵守守則條文。自本公司股份於2019年3月27日成功在GEM上市日期(「上市日期」)起直至本報告日期，除偏離企業管治守則條文第A.2.1條外，本集團已採納及遵守GEM上市規則附錄十五所載的企業管治守則。

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

OTHER INFORMATION 其他資料

DIRECTORS' SECURITIES TRANSACTION

The Company has adopted the required standard of dealings (the "Required Standard of Dealings") as set out in Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct for dealing in securities of the Company by the Directors. Having made specific enquiries of all the Directors, each of them have confirmed that they have complied with the Required Standard of Dealings during the period from the Listing Date to 31 December 2019. No incident of non-compliance was noted by the Company during such period.

PURCHASE, SALE OR REDEMPTION OF LISTING SECURITIES

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's shares during the nine months ended 31 December 2019.

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

As at 31 December 2019, interests and short positions of the Directors in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance, Cap. 571 of the Laws of Hong Kong (the "SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which they were taken or deemed to have under such provisions of the SFO), or which were recorded in the register maintained by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

董事證券交易

本公司已採納GEM上市規則第5.48條至第5.67條所載的交易規定標準(「交易規定標準」)作為董事買賣本公司證券的操守守則。向全體董事作出特定查詢後，各董事均已確認彼等於上市日期至2019年12月31日期間一直遵守交易規定標準。於上述期間，本公司概無發現任何不合規事件。

購買、出售或贖回上市證券

本公司或其任何附屬公司於截至2019年12月31日止九個月內概無購買、出售或贖回本公司任何股份。

董事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2019年12月31日，董事於本公司或其任何相聯法團(定義見香港法例第571章證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例有關條文彼等被當作或視為擁有的權益及淡倉)，或根據證券及期貨條例第352條須登記於由本公司存置的登記冊的權益及淡倉，或根據GEM上市規則第5.46條至第5.67條須知會本公司及聯交所的權益及淡倉如下：

OTHER INFORMATION 其他資料

Long positions in shares and underlying shares of the Company

Name	Capacity	Percentage of shareholding in the Company's issued share capital as at	
		Number of Shares ¹ held as at 31 December 2019 於2019年12月31日持有的股份數目 ¹	31 December 2019 於2019年12月31日佔本公司已發行股本的股權百分比
Mr. FU Chun Keung ("Mr. Fu") ² 傅鎮強先生(「傅先生」) ²	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. FU Wan Ling ("Ms. Fu") ² 傅雲玲女士(「傅女士」) ²	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. CHEUNG Lai Yuk ("Ms. Cheung") ^{2,3} 張麗玉女士(「張女士」) ^{2,3}	Interest in controlled corporation, interest of spouse 受控法團權益、配偶權益	562,500,000	75%

Notes:

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

Save as disclosed in this quarterly report herein, neither the Directors nor any of their associates had any interests or short positions in shares, underlying shares and debentures of the Company or any of its associated corporations as at 31 December 2019 as defined in Section 352 of the SFO. In addition, at no time during the quarter had the Directors and chief executive of the Company (including their spouses and children under 18 years of age) any interest in, or been granted, or exercised any rights to subscribe for shares (or warrants or debentures, if applicable) of the Company and its associated corporations (within the meaning of the SFO). Save as disclosed above, at no time during the quarter was the Company or any of its subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

於本公司股份及相關股份的好倉

Name	Capacity	Percentage of shareholding in the Company's issued share capital as at	
		Number of Shares ¹ held as at 31 December 2019 於2019年12月31日持有的股份數目 ¹	31 December 2019 於2019年12月31日佔本公司已發行股本的股權百分比

附註：

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

除本季度報告所披露者外，於2019年12月31日，概無董事或其任何聯繫人於本公司或其任何相聯法團的股份、相關股份及債權證中擁有任何權益或淡倉(定義見證券及期貨條例第352條)。此外，於本季度內任何時間，董事及本公司最高行政人員(包括彼等的配偶及18歲以下子女)概無於可認購本公司及其相聯法團(定義見證券及期貨條例)股份(或認股權證或債權證(如適用))的權利中擁有任何權益，或獲授或已行使任何有關權利。除上文所披露者外，本公司或其任何附屬公司於季度內任何時間概無訂立任何安排，致使董事透過收購本公司或任何其他法人團體的股份或債權證而獲得利益。

OTHER INFORMATION 其他資料

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

As at 31 December 2019, the interests or short positions of person in the shares and underlying shares and debentures of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or, who is, directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group, or any other substantial shareholders whose interests or short positions were recorded in the register required to be kept by the Company under Section 336 of the SFO were as follows:

Long positions in shares and underlying shares of the Company

Name	Capacity	Number of Shares ¹ held as at 31 December 2019 於2019年12月31日 持有的 股份數目 ¹	Percentage of shareholding in the Company's issued share capital as at 31 December 2019 於2019年12月31日 佔本公司 已發行股本的 股權百分比
名稱/姓名	身份		
MGH Limited ²	Beneficial Interest 實益權益	562,500,000	75%
Mr. Fu ² 傅先生 ²	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. Fu ² 傅女士 ²	Interest in controlled corporation 受控法團權益	562,500,000	75%
Ms. Cheung ^{2,3} 張女士 ^{2,3}	Interest in controlled corporation, interest of spouse 受控法團權益、配偶權益	562,500,000	75%

Notes:

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

主要股東於本公司股份及相關股份中的權益及淡倉

於2019年12月31日，將於本公司股份及相關股份及債權證中擁有根據證券及期貨條例第XV部第2及3分部的條文向本公司披露的權益或淡倉，或直接或間接擁有附帶權利可於所有情況下在本集團任何其他成員公司的股東大會投票的任何類別股本面值5%或以上權益的人士，或其權益或淡倉已記入本公司根據證券及期貨條例第336條須存置的登記冊的任何其他主要股東如下：

於本公司股份及相關股份的好倉

Number of Shares ¹ held as at 31 December 2019 於2019年12月31日 持有的 股份數目 ¹	Percentage of shareholding in the Company's issued share capital as at 31 December 2019 於2019年12月31日 佔本公司 已發行股本的 股權百分比
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附註：

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

OTHER INFORMATION

其他資料

Save as disclosed above, as at 31 December 2019, the Directors were not aware of any other person (other than the Directors and chief executives of the Company) who had an interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or, who is, directly or indirectly, interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any other members of the Group, or any other substantial Shareholders whose interests or short positions were recorded in the register required to be kept by the Company under Section 336 of the SFO.

SHARE OPTION SCHEME

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

As at 31 December 2019, no share option was granted, exercised, outstanding, cancelled or lapsed under the Share Option Scheme.

DIRECTORS’ INTERESTS IN COMPETING BUSINESS

As at 31 December 2019, none of the Directors or their respective close associates (as defined under the GEM Listing Rules) had any business or interests in a business which competes or is likely to compete, either directly or indirectly, with the business of the Group.

INTERESTS OF COMPLIANCE ADVISER

In accordance with Rule 6A.19 of the GEM Listing Rules, the Company has appointed Grand Moore Capital Limited and Ample Capital Limited as the compliance adviser (the “**Compliance Adviser**”) with effect from 27 March 2019 and 1 January 2020 respectively. As at 31 December 2019, as notified by the Compliance Adviser, save for the compliance adviser’s agreement entered into between the Company and the Compliance Adviser, neither the Compliance Adviser nor any of its directors, employees or close associates (as defined under the GEM Listing Rules) had any interests in the Group which is required to be notified to the Company pursuant to Rule 6A.32 of the GEM Listing Rules.

除上文所披露者外，於2019年12月31日，董事並不知悉於本公司股份或相關股份中擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司披露的權益或淡倉的任何其他人士(董事及本公司最高行政人員除外)，或直接或間接擁有附帶權利可於所有情況下在本集團任何其他成員公司的股東大會投票的任何類別股本面值5%或以上權益的人士，或其權益或淡倉已記入本公司根據證券及期貨條例第336條須存置的登記冊的任何其他主要股東。

購股權計劃

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

於2019年12月31日，概無購股權根據購股權計劃已獲授出、行使、尚未行使、註銷或失效。

董事於競爭業務的權益

於2019年12月31日，概無董事或彼等各自的緊密聯繫人(定義見GEM上市規則)擁有任何與本集團業務直接或間接存在競爭或可能存在競爭的業務或於該等業務中擁有任何權益。

合規顧問的利益

根據GEM上市規則第6A.19條，本公司已委任中毅資本有限公司及豐盛融資有限公司為合規顧問(「**合規顧問**」)，分別自2019年3月27日及2020年1月1日起生效。於2019年12月31日，誠如合規顧問所通知，除本公司與合規顧問之間訂立的合規顧問協議外，合規顧問或其任何董事、僱員或緊密聯繫人(定義見GEM上市規則)概無於本集團擁有須根據GEM上市規則第6A.32條知會本公司的任何權益。

OTHER INFORMATION 其他資料

AUDIT COMMITTEE

The Company has established the Audit Committee with written terms of reference in compliance with Rules 5.28 and 5.33 of the GEM Listing Rules.

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

The Audit Committee has reviewed the Group's unaudited consolidated results for the nine months ended 31 December 2019 and considered that the preparation of those results are in compliance with the appropriate accounting standards and relevant regulations and laws.

FUTURE PLANS FOR MAJOR ACQUISITION AND DISPOSALS

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

RISK MANAGEMENT AND INTERNAL CONTROL

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

SUFFICIENCY OF PUBLIC FLOAT

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

By order of the Board
Dominate Group Holdings Company Limited
FU Chun Keung
Chairman and Chief Executive Officer

Hong Kong, 12 February 2020

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

審核委員會

本公司已成立審核委員會，並遵照GEM上市規則第5.28條及第5.33條列明書面職權範圍。

審核委員會由本公司三名獨立非執行董事組成，即陳子明先生、陳昌達先生及王泳強先生。陳子明先生為審核委員會主席。審核委員會的主要職責包括檢討及監督本集團的財務匯報程序、內部監控制度及風險管理制度。

審核委員會已審閱本集團截至2019年12月31日止九個月的未經審核綜合業績，並認為該等業績的編製符合適合的會計準則及有關監管和法律。

有關重大收購及出售的未來計劃

本集團當前並無有關重大收購及出售的計劃。

風險管理及內部監控

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

充足公眾持股量

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

承董事會命
Dominate Group Holdings Company Limited
傅鎮強
主席兼行政總裁

香港，2020年2月12日

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

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

未經審核簡明綜合損益及其他全面收益表

For the three months and nine months ended 31 December 2019

截至2019年12月31日止三個月和九個月

		Notes 附註	Three months ended 31 December 截至12月31日止三個月 2019 2018 2019年 2018年 HK\$'000 千港元 (unaudited) (未經審核)		Nine months ended 31 December 截至12月31日止九個月 2019 2018 2019年 2018年 HK\$'000 千港元 (unaudited) (未經審核)	
Revenue	收益	3	35,126	44,278	101,596	128,096
Cost of goods sold	已售商品成本		(22,197)	(30,491)	(64,097)	(87,861)
Gross profit	毛利		12,929	13,787	37,499	40,235
Other income	其他收入	4	317	3	953	5
Other gains or losses	其他收益或虧損	5	33	(32)	84	1,144
Selling and distribution costs	銷售及分銷成本		(7,208)	(6,703)	(21,792)	(21,034)
General and administrative expenses	一般及行政開支		(3,056)	(3,955)	(12,752)	(9,959)
Listing expenses	上市開支		—	(2,784)	—	(7,298)
Finance costs	財務成本	6	(617)	(314)	(1,185)	(1,039)
Profit before taxation	除稅前溢利	7	2,398	2	2,807	2,054
Taxation	稅項	9	(398)	(194)	(544)	(1,215)
Profit (loss) for the period	期內溢利(虧損)		2,000	(192)	2,263	839
Other comprehensive expense for the period	期內其他全面開支					
<i>Item that may be reclassified subsequently to profit or loss</i>	<i>其後可能重新分類至損益的項目</i>					
Exchange differences arising on translation of a foreign operation	換算外國業務產生的匯兌差額		(102)	(2,133)	(360)	(1,745)
Total comprehensive income (expense) for the period	期內全面收入(開支)總額		1,898	(2,325)	1,903	(906)
Earnings per share	每股盈利					
Basic (HK cents)	基本(港仙)	8	0.27	(0.03)	0.30	0.15

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

未經審核簡明綜合權益變動表

For the nine months ended 31 December 2019
截至2019年12月31日止九個月

		Attributable to owners of the Company					Non-		
		本公司擁有人應佔					Non-		
		Share capital	Share premium	Other reserve	Exchange reserve	Retained profits	Sub-total	controlling interests	Total
		股本	股份溢價	其他儲備	匯兌儲備	保留溢利	小計	非控股權益	總額
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
				(Note)					
				(附註)					
At 31 March 2019 (audited)	於2019年3月31日(經審核)	7,500	35,242	20,489	(479)	25,027	87,779	—	87,779
Profit for the period	期內溢利	—	—	—	—	2,263	2,263	—	2,263
Exchange differences arising from translation of a foreign operation	換算外國業務產生的匯兌差額	—	—	—	(360)	—	(360)	—	(360)
Total comprehensive (expense) income for the period	期內全面(開支)收入總額	—	—	—	(360)	2,263	1,903	—	1,903
At 31 December 2019	於2019年12月31日	7,500	35,242	20,489	(839)	27,290	89,682	—	89,682
At 31 March 2018 (audited)	於2018年3月31日(經審核)	20,030	—	—	1,090	31,404	52,524	859	53,383
Profit for the period	期內溢利	—	—	—	—	839	839	—	839
Exchange differences arising from translation of a foreign operation	換算外國業務產生的匯兌差額	—	—	—	(1,745)	—	(1,745)	—	(1,745)
Total comprehensive (expense) income for the period	期內全面(開支)收入總額	—	—	—	(1,745)	839	(906)	—	(906)
Dividend declared	宣派股息	—	—	—	—	(9,000)	(9,000)	—	(9,000)
Effect of group reorganisation	集團重組的影響	(20,030)	—	20,489	—	400	859	(859)	—
At 31 December 2018	於2018年12月31日	—	—	20,489	(655)	23,643	43,477	—	43,477

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

1. GENERAL

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

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

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

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The unaudited condensed consolidated financial results for the nine months ended 31 December 2019 have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations (hereinafter collectively referred to as the “**HKFRSs**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) and applicable disclosures required by the GEM Listing Rules. The unaudited condensed consolidated financial results do not include all of the information and disclosures required in the annual consolidated financial statements and hence should be read in conjunction with the consolidated financial statements of the Group for the year ended 31 March 2019.

The unaudited condensed consolidated financial results for the nine months ended 31 December 2019 have been prepared on the historical cost basis and have been presented in Hong Kong Dollars (“**HKS**”), which is also the functional currency of the Company and all values are rounded to the nearest thousand (“**HKS’000**”) except otherwise indicated.

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

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

1. 一般資料

Dominate Group Holdings Company Limited (「**本公司**」) 於 2018 年 1 月 11 日 於 開 曼 群 島 註 冊 成 立 為 公 眾 有 限 公 司，而 其 股 份 於 香 港 聯 合 交 易 所 有 限 公 司 (「**聯 交 所**」) GEM 上 市。本 公 司 註 冊 辦 事 處 之 地 址 為 PO Box 309, Ugland House, Grand Cayman, KY1-1104, Cayman Islands，以 及 本 公 司 主 要 營 業 地 點 之 地 址 為 香 港 九 龍 紅 磡 高 山 道 80 號 富 怡 閣 6-13 號。

本 公 司 直 接 控 股 公 司 及 最 終 控 股 公 司 為 於 英 屬 處 女 群 島 (「**英 屬 處 女 群 島**」) 註 冊 成 立 的 Mythe Group Holdings Company Limited (「**英 屬 處 女 群 島 -1**」)。其 最 終 控 制 方 為 傅 鎮 強 先 生 (「**傅 先 生**」)。

未 經 審 核 簡 明 綜 合 財 務 報 表 以 港 元 (「**港 元**」) 呈 列，與 本 公 司 功 能 貨 幣 相 同。

2. 編製基準及會計政策

截 至 2019 年 12 月 31 日 止 九 個 月 的 未 經 審 核 簡 明 綜 合 財 務 業 績 已 根 據 香 港 會 計 師 公 會 (「**香 港 會 計 師 公 會**」) 頒 佈 的 所 有 適 用 香 港 財 務 報 告 準 則、香 港 會 計 準 則 及 詮 釋 (以 下 統 稱「**香 港 財 務 報 告 準 則**」) 及 GEM 上 市 規 則 規 定 的 適 用 披 露 編 製。未 經 審 核 簡 明 綜 合 財 務 業 績 並 不 包 括 年 度 綜 合 財 務 報 表 規 定 的 所 有 資 料 及 披 露，並 因 此 應 當 與 本 集 團 截 至 2019 年 3 月 31 日 止 年 度 的 綜 合 財 務 報 表 一 併 閱 讀。

截 至 2019 年 12 月 31 日 止 九 個 月 的 未 經 審 核 簡 明 綜 合 財 務 業 績 已 按 過 往 成 本 基 準 編 製，並 以 港 元 (「**港 元**」)，亦 為 本 公 司 功 能 貨 幣 呈 列，而 除 另 有 列 明 外，所 有 價 值 均 約 整 至 最 接 近 千 位 數 (「**千 港 元**」)。

香 港 會 計 師 公 會 已 頒 佈 多 項 於 相 關 期 間 首 次 生 效 或 可 供 提 早 採 納 的 新 訂 及 經 修 訂 香 港 財 務 報 告 準 則 及 詮 釋。該 等 發 展 並 無 導 致 該 等 財 務 報 表 所 呈 列 於 相 關 期 間 應 用 的 會 計 政 策 出 現 任 何 重 大 變 動。

簡 明 綜 合 財 務 報 表 乃 未 經 審 核，惟 已 由 本 公 司 審 核 委 員 會 (「**審 核 委 員 會**」) 審 閱 並 獲 董 事 會 批 准 刊 發。

**NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS**
未經審核簡明綜合財務報表附註

3. REVENUE AND SEGMENT INFORMATION

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

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

3. 收益及分部資料

收益指期內珠寶產品銷售以及扣除折扣及回佣的已收及應收金額。

本集團期內確認之收益如下：

		Three months ended		Nine months ended	
		31 December		31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Jewellery business:	珠寶業務：				
Retail operation of jewellery shops	珠寶店零售業務	24,502	27,562	66,638	84,714
Wholesales of jewellery products	珠寶產品批發	6,243	12,454	19,946	31,972
		30,745	40,016	86,584	116,686
Trading of recycled gold products	回收黃金產品貿易	4,381	4,262	15,012	11,410
Total	總計	35,126	44,278	101,596	128,096

		Three months ended		Nine months ended	
		31 December		31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Jewellery business by product:	按產品劃分珠寶業務：				
— Gem-set jewellery products	— 寶石鑲嵌珠寶產品	19,112	27,023	54,367	72,051
— Gold jewellery products	— 黃金珠寶產品	11,633	12,993	32,217	44,635
		30,745	40,016	86,584	116,686
Trading of recycled gold products	回收黃金產品貿易	4,381	4,262	15,012	11,410
		35,126	44,278	101,596	128,096

**NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS**
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4. OTHER INCOME

4. 其他收入

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Sundry income	雜項收入	2	2	226	3
Bank interest income	銀行利息收入	315	1	727	2
		317	3	953	5

5. OTHER GAINS OR LOSSES

5. 其他收益或虧損

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Net foreign exchange gain (loss)	外匯收益(虧損)淨額	33	(31)	84	75
(Loss) gain on fair value changes of gold loans at FVTPL	按公平值計入損益的黃金貸款公平值變動的(虧損)收益	—	(1)	—	1,069
		33	(32)	84	1,144

6. FINANCE COSTS

6. 財務成本

		Three months ended 31 December		Nine months ended 31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Interest on bank borrowings	銀行借款利息	198	314	766	807
Interest on lease liabilities	租賃負債利息	419	—	419	—
Interest on gold loans	黃金貸款利息	—	—	—	232
		617	314	1,185	1,039

**NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS**
未經審核簡明綜合財務報表附註

7. PROFIT BEFORE TAXATION

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

7. 除稅前溢利

除稅前溢利乃經扣除(計入)下列各項後達致：

		Three months ended		Nine months ended	
		31 December		31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
		(unaudited)	(unaudited)	(unaudited)	(unaudited)
		(未經審核)	(未經審核)	(未經審核)	(未經審核)
Directors' remuneration	董事酬金				
— fee	— 袍金	788	422	2,368	1,359
— salaries and other benefits	— 薪金及其他福利	—	—	—	—
— retirement benefit scheme contributions	— 退休福利計劃供款	14	50	41	123
		802	472	2,409	1,482
Other staff's salaries and other benefits	其他員工薪金及其他福利	5,500	4,652	13,554	14,069
Other staff's retirement benefit scheme contributions	其他員工退休福利計劃供款	221	303	568	851
Total staff costs	員工成本總額	6,523	5,427	16,531	16,402
Auditor's remuneration	核數師酬金	250	553	375	788
Cost of inventories recognised as an expense	確認為開支的存貨成本	22,197	31,346	64,056	88,848
Depreciation for property, plant and equipment	物業、廠房及設備折舊	169	145	396	430
Depreciation of right-of-use assets	使用權資產折舊	5,516	—	5,516	—
Minimum lease payments in respect of rented premises	有關租賃處所的最底租賃款項	1,296	2,967	4,132	9,110
(Reversal of allowance) allowance for inventories (included in cost of goods sold)	存貨(撥備撥回)撥備(計入已售商品成本)	—	(855)	41	(987)

**NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS**
未經審核簡明綜合財務報表附註

9. TAXATION

9. 稅項

		Three months ended		Nine months ended	
		31 December		31 December	
		截至12月31日止三個月		截至12月31日止九個月	
		2019	2018	2019	2018
		2019年	2018年	2019年	2018年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
The taxation charge comprises:	稅項開支包括：				
Hong Kong Profits Tax	香港利得稅				
— Current period	— 當前期間	398	186	544	1,226
PRC Enterprise Income Tax ("EIT")	中國企業所得稅 (「企業所得稅」)				
— Current period	— 當前期間	—	8	—	24
Deferred tax credit	遞延稅項抵免	—	—	—	(35)
		398	194	544	1,215

10. DIVIDENDS

10. 股息

The Board does not recommend the payment of any dividend for the nine months ended 31 December 2019 (2018: nil).

董事會不建議就截至2019年12月31日止九個月派付任何股息(2018年：無)。

**Dominate Group
Holdings Company Limited**