



第三季度業績報告 2014
THIRD QUARTERLY REPORT

e Lighting Group Holdings Limited
壹照明集團控股有限公司

(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

8222

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MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Business Review and Future Outlook

Business Review

Being the most well-established retail chain group of lighting products in Hong Kong, E Lighting possesses rich experience in the sale of quality lighting and designer label furniture products from all over the world. Founded in 2003, the Group has gained a leading position in the industry. Since its listing on the GEM of the Stock Exchange on 29 September 2014, the Group develops with steady pace by strategically expanding its business so as to consolidate its prominent position.

According to the Prospectus, E Lighting plans to expand its retail floor areas by an additional approximately 12,000 sq. ft. before 30 September 2016 and it has full confidence in achieving the target. During the past few months, E Lighting has successfully opened 3 retail stores, including “UrbanLiving” at Shatin, “壹照明” at Mongkok and “E Lighting” flagship store at Whampoa, Hung Hom. As at the reporting date, E Lighting operates a total of 20 retail stores. Shatin store is located at a rapidly developing new town, the enormous housing demand at Shatin is expected to bring revenue to the retail store. For Mongkok store, it enjoys an excellent location with considerable customer traffic. Whampoa store is situated at a middle-class residential area and designed to offer diversified and innovative products as well as delightful shopping experience to consumers. The aggregate gross floor area of the 3 stores is over 5,000 sq. ft.

Currently, the Group has further encountered a suitable retail store with a floor area of approximately 2,200 sq. ft. at E-Max, Kowloon Bay. At this moment, E Lighting has already signed the tenancy agreement with the landlord, and the design of the new retail store is under progress. The launch of the E-Max shop is expected to further increase the market share of E Lighting. Looking ahead, E Lighting will proactively select potential shopping districts which are desirable for its business model and positioning, in order to further expand E Lighting’s retail network.

In addition, E Lighting principally engaged to inject more high-quality and fashionable product choice. Therefore, the Group has introduced 5 world-renowned brands from Italy and Austria in the last quarter in order to cater for various taste and needs of consumers. Introduction of new brands is planned to strategically strengthen product portfolio of E Lighting so as to enhance its market share by fully utilise the Group’s rich experience in the industry and its professional sales capability.

As a listed company with its business based in Hong Kong, E Lighting is well-recognised and received much attention from media and investors. The Group’s unique business philosophy and outstanding business performance are widely appreciated. During the period under review, E Lighting was consecutively awarded “The Listed Enterprise Excellence Award” by Capital Weekly and “Employer of Choice Award 2014” by Job Market, recognising distinguished performance of E Lighting.

業務回顧及未來展望

業務回顧

壹照明作為全港最具規模的燈飾零售連鎖集團，於代理及銷售來自世界各地的優質品牌燈飾及設計師家具方面擁有豐富經驗，並在2003年成立以來於行內建立起領先地位。本集團自2014年9月29日於聯交所創業版上市後，逐步穩健發展，並積極擴充業務以鞏固其龍頭地位。

據招股文件，壹照明預計上市後至2016年9月30日前合共增加約12,000平方呎的零售樓面面積，本集團對擴大零售樓面面積的目標甚具信心。回顧過去數月，壹照明已成功增設了三間分店，分別是位於沙田的「UrbanLiving」、位於旺角的「壹照明」，以及位於紅磡黃埔的「E Lighting」旗艦店。於本報告日期，壹照明旗下零售店鋪總數合共增至20間。沙田分店選址位於發展迅速的新市鎮，該區龐大的住屋需求將可為零售店帶來收益；位於旺角的分店則坐落鬧市黃金核心地段，人流相當暢旺；旺角分店則坐落鬧市黃金核心地段，人流相當暢旺；而黃埔分店位於中產住宅區，相信可為該區消費者帶來豐富新穎的產品選擇及美好愉快的購物體驗。三間分店的樓面面積合共逾5,000平方呎。

目前，本集團再於九龍灣E-Max成功覓得合適舖位，佔地達2,200平方呎，現時已與業主簽訂租賃合約並開始進行設計工作，預料新店落成後將更進一步提升壹照明之市場份額。未來，壹照明將繼續物色適合本集團經營模式及定位的具發展潛力區域，進一步擴大壹照明的銷售網絡。

此外，壹照明一向致力為本地市場注入更多優質時尚的產品選擇。因此，本集團在過去一季引入了5個來自意大利及奧地利的國際知名品牌，務求滿足消費者的不同品味及需要，預期新品牌的加入將可策略性地加強壹照明的產品組合實力，從而充分發揮壹照明在行內的資深經驗及專業銷售能力，藉此擴大市場佔有率。

作為一間業務紮根香港的上市公司，壹照明亦受到各大傳媒及投資者的認可和關注。本集團獨特的經營理念及出色的業務成績廣受外界稱譽，回顧報告期內，壹照明接連獲得由《資本壹週》頒發的「傑出上市企業大獎」及由《求職廣場》頒發的「卓越僱主大獎2014」，成績斐然。

Future Outlook

In 2015, housing is still the biggest concern and need for Hong Kong citizens. The recent Home Ownership Scheme (HOS) received over-subscription, reflecting Hong Kong citizens' strong demand on housing.

Accordingly, relevant measures have been mentioned in the 2015 Policy Address. For public rental housing, the government is determined to finish production of a total of about 77,100 units during the 5 years from 2014-19. In the long term housing strategy, the government will maintain the public rental housing production target of about 20,000 units each year for the next decade. For HOS flats, the Housing Authority will put up approximately 2,700 and 2,000 HOS flats for pre-sale in 2015-16 and 2016-17 respectively. Approximately 1,600 subsidised sale flats will also be offered for pre-sale in 2016-17. Moreover, two sites in Tseung Kwan O and Tuen Mun respectively have been set aside for development by the Hong Kong Housing Society, providing an estimated total of about 600 units. For private housing, based on government's preliminary assessment, the private sector will, on average, produce about 14,600 flats each year in the next five years.

Housing is closely related to demand of lighting and furniture. In the coming years, the completion of new flats will stimulate substantial growth in lighting and furniture market. E Lighting will grasp the emerging business opportunities and keep monitoring the market changes by observing market demand and trend. By doing so, the Group is able to be responsive to adopt tailored sales and marketing strategies and can thus merchandise suitable products for local market. The Group aims to seize the opportunities brought by growth of lighting and furniture market by ambitiously expanding its retail network covering the whole territories. To reinforce the leading market position, E Lighting would offer diversified and modern products for consumers.

Financial Review

Turnover

The turnover of the Group increased from approximately HK\$59,874,000 for the nine months ended 31 December 2013 to approximately HK\$60,028,000 for the nine months ended 31 December 2014, representing an increase of approximately 0.3%. The increase was mainly attributable to the turnover generated from expansion of effective retail floor area in New Territories and Kowloon. Such increase was affected by the economic and political uncertainty in Hong Kong in the fourth quarter of 2014. Lighting products has been continued to be the core product of the Group.

未來展望

2015年，住屋仍是香港市民最大的關切與需求。最新一期居屋申請踴躍，反映香港市民對置業的重視。

對此，2015年施政報告亦提出若干相關舉措，公屋方面，承諾在2014至2019的5年期內，預計落成合共約77,100個公屋單位，而長遠政策亦維持未來10年每年平均興建約20,000個公屋單位的目標。居屋方面，房委會將於2015-16及2016-17年度分別預售約2,700個及約2,000個居屋單位。房協亦會於2016-17年度預售約1,600個資助出售單位。另外，政府亦已選定兩幅分別位於將軍澳和屯門的土地，交予房協發展，預計合共可提供約600個單位。至於私營房屋，根據政府初步估計，未來5年私營房屋單位平均每年落成量約有14,600個單位。

住屋與燈飾及家具的需求有着不可分割的關係。在未來數年，預計房屋落成可刺激燈飾及家具市場大幅增長。壹照明將把握不斷湧現的商機，持續監察市場變化，了解市場最新的需求及品味，以靈活採取針對性的銷售及市場策略，並準確採購適合本地市場的產品。本集團將致力把握燈飾及家具市場擴大的機遇，積極擴充銷售點，致力令壹照明分店遍佈全港，為更多消費者帶來多元新潮的選擇，同時鞏固壹照明的領先市場地位。

財務回顧

營業額

截至二零一四年十二月三十一日止九個月，本集團的營業額約為60,028,000港元，較截至二零一三年十二月三十一日止九個月約59,874,000港元上升約0.3%，主要由於本集團於期內擴充於新界及九龍的實際零售樓面面積所致。該升幅受到二零一四年第四季度香港經濟及政治不明朗影響。燈飾產品仍是本集團的核心產品。

Gross Profit and Gross Margin

The Group's gross profit for the nine months ended 31 December 2014 was approximately HK\$33,886,000, representing a decrease of approximately 3.6% as compared with that of the preceding period. The decrease was primarily due to the decrease in sales and gross margin in the fourth quarter of 2014.

Overall gross profit margin slightly decreased from approximately 58.7% for the nine months ended 31 December 2013 to approximately 56.5% for the nine months ended 31 December 2014. Consumer sentiment was negatively impacted by the economic and political uncertainty in Hong Kong in the fourth quarter of 2014. The Group has adjusted the product mix and sales discounts to accommodate changing market environment, resulting in decrease in gross margin.

Selling and Distribution Expenses

The Group's selling and distribution expenses for the nine months ended 31 December 2014 was approximately HK\$26,421,000, representing an increase of approximately 23.9% as compared with that of the preceding period. Selling and distribution expenses primarily consist of rentals for retail outlets and related expenses, staff costs (including salaries and sales commission paid to salesperson), electronic payment charges and depreciation. The increase was primarily due to the increase in rental expenses and staff costs.

Administrative Expenses and Listing Expenses

The Group's administrative and other expenses for the nine months ended 31 December 2014 was approximately HK\$15,380,000, representing an increase of approximately 108.5% as compared with that of the preceding period. Administrative and other expenses primarily consist of rentals for office premise and warehousing facilities, staff costs (including salaries paid to administrative staff and emoluments to directors) and the one-off exceptional listing expenses.

For the nine months ended 31 December 2014, one-off exceptional listing expenses of approximately HK\$8,047,000 was incurred (nine months ended 31 December 2013: HK\$2,029,000).

Administrative and other expenses (exclusive of listing expenses) increased by approximately 37.1%, primarily due to the increase in rental expenses and staff costs.

毛利及毛利率

截至二零一四年十二月三十一日止九個月，本集團的毛利約為33,886,000港元，較去年同期減少約3.6%。減少主要由於二零一四年第四季度銷售及毛利率下跌所致。

截至二零一四年十二月三十一日止九個月的整體毛利率約56.5%，較截至二零一三年十二月三十一日止九個月約58.7%輕微下跌。由於受到二零一四年第四季度香港經濟及政治不明朗影響，客戶消費意欲疲弱。本集團已因應市場環境的變化而調整產品組合及銷售折扣，故令毛利率下跌。

銷售及分銷開支

截至二零一四年十二月三十一日止九個月，本集團的銷售及分銷開支約為26,421,000港元，較去年同期增加約23.9%。銷售及分銷開支主要包括零售店舖的租金及相關開支、員工成本(包括薪金及售貨員佣金)、電子付款費用及折舊。上升主要由於租金開支及員工成本增加所致。

行政開支及上市費用

截至二零一四年十二月三十一日止九個月，本集團的行政及其他開支約為15,380,000港元，較去年同期增加約108.5%。行政及其他開支主要包括辦公室物業及倉庫設施租金，員工成本(包括行政人員的薪金及董事報酬)及一次性非經常性上市開支。

截至二零一四年十二月三十一日止九個月，一次性非經常性上市開支約為8,047,000港元(截至二零一三年十二月三十一日止九個月：2,029,000港元)。

行政及其他開支(扣除上市費用)上升約37.1%，主要由於租金開支及員工成本增加所致。

Profit/(Loss) for the Period

To illustrate the profitability of the Group's operation, the one-off exceptional listing expenses were excluded to arrive at the adjusted profit/(loss) for the period as set out below.

期內溢利／(虧損)

為闡明本集團業務的盈利能力，在達致以下載列的期內經調整溢利／(虧損)時已剔除一次性非經常性上市開支。

| | | Three months ended 31 December 截至十二月三十一日止三個月 | | Nine months ended 31 December 截至十二月三十一日止九個月 | |
|--|---------------------|---|---|---|---|
| | | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Profit/(Loss) for the period | 期內溢利／(虧損) | (2,833) | 2,357 | (7,869) | 5,023 |
| Add: Listing expenses | 加：上市開支 | – | 727 | 8,047 | 2,029 |
| Adjusted profit/(loss) for the period | 期內經調整溢利／(虧損) | (2,833) | 3,084 | 178 | 7,052 |
| Adjusted earnings/(loss) per share | 經調整每股盈利／(虧損) | | | | |
| – Basic and diluted (HK cents) | – 基本及攤薄(港仙) | (0.71) | 1.03 | 0.05 | 2.35 |

As one-off exceptional listing expenses of approximately HK\$8,047,000 were charged, the Group recorded a loss of approximately HK\$7,869,000 for the nine months ended 31 December 2014 (nine months ended 31 December 2013: profit of approximately HK\$5,023,000). After excluding the above mentioned one-off exceptional listing expenses, the Group's adjusted profit for the nine months ended 31 December 2014 was approximately HK\$178,000.

由於計入約8,047,000港元一次性非經常性上市開支，本集團於截至二零一四年十二月三十一日止九個月錄得虧損約為7,869,000港元(截至二零一三年十二月三十一日止九個月：溢利約為5,023,000港元)。撇除上述一次性非經常性上市開支後，本集團於截至二零一四年十二月三十一日止九個月經調整溢利約為178,000港元。

Dividend

The Board does not recommend the payment of any dividend for the nine months ended 31 December 2014 (nine months ended 31 December 2013: Nil).

股息

董事會不建議就截至二零一四年十二月三十一日止九個月派付任何股息(截至二零一三年十二月三十一日止九個月：無)。

Comparison Between Business Objectives with Actual Business Progress

The following is a comparison of the Group's business plan as set out in the Company's prospectus dated 22 September 2014 (the "Prospectus") with actual business progress for the nine months ended 31 December 2014.

Business plan up to 31 March 2015 as set out in the Prospectus

載列於招股章程中直至二零一五年三月三十一日的業務計劃

Expansion of retail floor area (including LED specialty stores, lighting stores, lighting & furniture combined stores)

擴大零售樓面面積(包括LED專門店、燈飾店、燈飾及家具綜合店)

- explore and identify new districts suitable for new retail outlets
- 尋求及物色適合開設新零售商店的新地區

- negotiate and incept tenancy agreements to enable the anticipated expansion of floor area by an additional 3,000 sq. ft.
- 就預期增加額外3,000平方呎樓面面積磋商及確立租賃協議

- renovation and furnishing of new retail outlets
- 裝修及粉飾新零售商店

業務目標與實際業務進度之比較

以下為載列於本公司日期為二零一四年九月二十二日之招股章程(「招股章程」)中的本集團業務計劃與截至二零一四年十二月三十一日止九個月的實際業務進程的比較。

Actual business progress up to 31 December 2014

直至二零一四年十二月三十一日實際業務進程

The Group has successfully identified four suitable retail outlets in Shatin, Mongkok, Whampoa and Kowloon Bay, and in the process of exploring and identifying new districts suitable for new retail outlets

本集團已成功於沙田、旺角、黃埔及九龍灣四區物色合適四間店舖，並繼續尋求及物色適合開設新零售商店的新地區

The Group speed up its expansion plan and has incepted tenancy agreements with those four landlords, which increase the floor areas of over 7,000 sq. ft. in aggregate

本集團已加快進行擴充計劃，與該四間店舖業主訂立租賃協議，合共增加逾7,000平方呎的樓面面積

The two new retail outlets at Shatin and Mongkok were operated in December 2014.

沙田及旺角兩間新店舖已於2014年12月正式營運

The new retail outlet at Whampoa was operated in January 2015

黃埔新店舖已於2015年1月正式營運

The design of the new retail outlet at Kowloon Bay is under progress and it will be operated in March 2015

九龍灣新店舖正進行設計工作，預計於2015年3月正式營運

Business plan up to 31 March 2015 as set out in the Prospectus

載列於招股章程中直至二零一五年三月三十一日的業務計劃

Marketing and promotion of our own branding of trademarks 營銷及推廣我們的自家商標品牌

- launch media advertising and promotion in newspaper, magazine, etc
- 推出媒體廣告以及於報章及雜誌等進行宣傳

Solicit new incoming brands to expand product range 招攬新加入品牌以擴充產品類型

- probe and explore further new brands of potential
- 物色及尋求更多具潛力的新品牌

Position ourselves to capture LED market 作出定位以掌握LED市場

- monitor latest development of policies for replacing Incandescent Light Source with LED
- 監察有關以LED代替白熾光源政策的最新發展
- expand our Panasonic LED product range
- 增加我們的Panasonic LED產品類型

Strengthen logistics management 加強物流管理

- implement new technological system ware for point-of sale inventory monitoring for new retail outlets
- 就新零售商店的銷售點存貨監察實施新技術系統
- explore and identify new suitable warehousing facilities
- 尋求並物色合適的新倉儲設施

Actual business progress up to 31 December 2014

直至二零一四年十二月三十一日實際業務進程

The Group has launched advertising and promotion in newspaper and magazine to market and promote its own branding of trademarks

本集團已於報章及雜誌進行自家商標品牌的市場推廣及宣傳

The Group has introduced 5 world-renowned brands from Italy and Austria and is in the process of probing and exploring new brands of potential

本集團已引入5個來自意大利、奧地利的國際知名品牌，並繼續物色及尋求具潛力的新品牌

The Group is monitoring the latest development of these policies

本集團正在監察有關政策的最新發展

The Group is negotiating with the supplier to expand the Panasonic LED product range

本集團正在與供應商磋商以增加Panasonic LED產品類型

The Group is in the process of implementing the new technological system ware

本集團正在實施新技術系統

The Group has incepted tenancy agreement with landlord to increase approximately 4,000 sq. ft. warehousing facilities and it was operated in January 2015

本集團已與業主訂立租賃協議增加約4,000平方呎的倉儲設施，並於2015年1月正式運作

The Group is in the process of exploring and identifying new suitable warehousing facilities

本集團正繼續尋求及物色合適的新倉儲設施

The Directors will constantly evaluate the Group's business objectives and may change or modify plans against the changing market condition to attain sustainable business growth of the Group.

董事將持續評估本集團之業務目標，或會因應市況轉變而改動或修訂計劃，為本集團爭取可持續業務增長。

Use of Proceeds from the Listing

The actual net proceeds from the issue of new shares of the Company under the placing were approximately HK\$33.5 million. We have adjusted the use of proceeds in the same proportion as shown in the Prospectus.

An analysis of the utilisation of the actual net proceeds and the unused amount as at 31 December 2014 is set out below:

上市所得款項用途

本公司根據配售發行新股份的實際所得款項淨額約為33.5百萬港元。我們已按招股章程所示之相同比例調整所得款項的用途。

實際所得款項淨額用途及截至二零一四年十二月三十一日的未動用金額分析如下：

| Use of proceeds 所得款項用途 | Net proceeds 所得款項 淨額 HK\$'000 千港元 | Utilised | Unused |
|---|--|---|---|
| | | amount as at 31 December 2014 截至二零一四年 十二月三十一日 已動用款項 HK\$'000 千港元 | amount as at 31 December 2014 截至二零一四年 十二月三十一日 未動用款項 HK\$'000 千港元 |
| a) Expansion of retail floor area by approximately 12,000 sq. ft. | a) 擴充約12,000平方呎零售樓面面積 | 28,740 | 18,340 |
| b) Marketing and promotion of our own branding of trademarks | b) 營銷及推廣我們的自家商標品牌 | 2,138 | 1,698 |
| c) Strengthen logistics management | c) 加強物流管理 | 2,309 | 2,229 |
| d) Working capital and other general corporate purpose | d) 營運資金及其他一般公司用途 | 342 | 10 |
| Total | 總計 | 33,529 | 22,277 |

The unused net proceeds have been placed as interest bearing deposits with licensed bank in Hong Kong.

未動用的所得款項淨額已作為計息存款存入香港持牌銀行。

CORPORATE GOVERNANCE AND OTHER INFORMATION

企業管治及其他資料

Purchase, Sale or Redemption of the Company's Listed Securities

The Company's shares were listed on the GEM of the Stock Exchange on 29 September 2014. Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities since the date of listing and up to 31 December 2014.

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

As at 31 December 2014, the interests and short positions of the Directors and chief executive of the Company (the "Chief Executive") in the shares, underlying shares and debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance ("SFO")), as recorded in the register maintained by the Company pursuant to Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuers as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules (the "Required Standard of Dealings") were as follows:

Long positions in ordinary shares of the Company

| Name 姓名 | Capacity/Nature of interests 身分及權益性質 | Number of securities 證券數目 | Approximate percentage of shareholding 股權概約百分比 |
|---|---|----------------------------------|---|
| Mr. Hui Kwok Keung Raymond ("Mr. Hui") 許國強先生(「許先生」) | Interest in controlling corporation 受控法團權益 | 210,000,000 (Note 1) (附註1) | 52.5% |
| Mr. Hue Kwok Chiu 許國釗先生 | Interest in controlling corporation 受控法團權益 | 45,000,000 (Note 2) (附註2) | 11.25% |
| Mr. Chou Hing Yan Stephen ("Mr. Chou") 仇慶仁先生(「仇先生」) | Interest in controlling corporation 受控法團權益 | 36,000,000 (Note 3) (附註3) | 9% |

Notes:

- (1) These shares are held by Time Prestige Ventures Limited, a company wholly-owned by Mr. Hui.
- (2) These shares are held by Star Adventure Holdings Limited, a company wholly-owned by Mr. Hue Kwok Chiu.
- (3) These shares are held by Time Palace Holdings Limited, a company wholly-owned by Mr. Chou.

購買、出售或贖回上市證券

本公司股份於二零一四年九月二十九日在聯交所創業板上市。自上市日至二零一四年十二月三十一日期間，本公司或其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。

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

於二零一四年十二月三十一日，本公司董事及主要行政人員(「主要行政人員」)於本公司或其相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債券中擁有須記入根據證券及期貨條例第352條存置的本公司登記冊，或根據創業板上市規則第5.46至5.67條所述上市發行人董事進行交易的規定標準(「交易必守標準」)須知會本公司及聯交所的權益及淡倉如下：

於本公司普通股的好倉

附註：

- (1) 該等股份由Time Prestige Ventures Limited(一間由許先生全資擁有的公司)持有。
- (2) 該等股份由Star Adventure Holdings Limited(一間由許國釗先生全資擁有的公司)持有。
- (3) 該等股份由Time Palace Holdings Limited(一間由仇先生全資擁有的公司)持有。

Save as disclosed above, as at 31 December 2014, none of the Directors or the Chief Executive had any interests or short positions in the shares, underlying shares or debentures of the Company or any associated corporation (within the meaning of Part XV of the SFO) as recorded in the register required to be kept under section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Required Standard of Dealings.

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

As at 31 December 2014, to the best of the knowledge of the Directors and the Chief Executive and based on the public records filed on the website of the Stock Exchange and records kept by the Company, the interests and short positions of the persons or corporations (other than the Directors and the Chief Executive) in the shares or underlying shares as recorded in the register required to be kept under section 336 of the SFO were as follows:

Long positions in ordinary shares of the Company

| Name 姓名 | Capacity/Nature of interests 身分及權益性質 | Number of securities 證券數目 | Approximate percentage of shareholding 股權概約百分比 |
|---|---|------------------------------|---|
| Time Prestige Ventures Limited | Beneficial Owner 實益擁有人 | 210,000,000 | 52.5% |
| Star Adventure Holdings Limited | Beneficial Owner 實益擁有人 | 45,000,000 | 11.25% |
| Ms. Ng Hiu Ying (Note 1) 吳曉瑛女士(附註1) | Interest of spouse 配偶權益 | 45,000,000 | 11.25% |
| Time Palace Holdings Limited | Beneficial Owner 實益擁有人 | 36,000,000 | 9% |
| Ms. Chow Kam Yiu (Note 2) 周錦瑤女士(附註2) | Interest of spouse 配偶權益 | 36,000,000 | 9% |

Notes:

- (1) Ms. Ng Hiu Ying is the spouse of Mr. Hue Kwok Chiu. Under the SFO, Ms. Ng Hiu Ying is deemed to be interested in the same number of shares in which Mr. Hue Kwok Chiu is interested.
- (2) Ms. Chow Kam Yiu is the spouse of Mr. Chou. Under the SFO, Ms. Chow Kam Yu is deemed to be interested in the same number of shares in which Mr. Chou is interested.

除上文所披露以外，於二零一四年十二月三十一日，概無董事或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第XV部)的任何股份、相關股份及債券中擁有須記入根據證券及期貨條例第352條存置的本公司登記冊，或根據交易必守標準須知會本公司及聯交所的權益及淡倉。

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

於二零一四年十二月三十一日，據董事及主要行政人員所知，按聯交所網頁所列公開資料及本公司所存置記錄，下列人士或實體(董事及主要行政人員除外)於股份或相關股份擁有記錄於根據證券及期貨條例第336條規定須予存置之股東名冊之權益及淡倉：

於本公司普通股的好倉

附註：

- (1) 吳曉瑛女士為許國釗先生的配偶。根據證券及期貨條例，吳曉瑛女士被視為於許國釗先生擁有權益的相同數目股份中擁有權益。
- (2) 周錦瑤女士為仇先生的配偶。根據證券及期貨條例，周錦瑤女士被視為於仇先生擁有權益的相同數目股份中擁有權益。

Save as disclosed above, as at 31 December 2014, there was no person or corporation (other than the Directors and the Chief Executives) who had any interests or short positions in the shares or underlying shares as recorded in the register of interests required to be kept by the Company under section 336 of the SFO.

Share Option Scheme

The purpose of the share option scheme is to attract and retain the best available personnel, to provide additional incentive to employees (full-time and part-time), directors, consultants, advisers, distributors, contractors, suppliers, agents, customers, business partners or service providers of the Group (the "Eligible Participant") and to promote the success of the business of the Group.

The Company conditionally adopted a share option scheme (the "Scheme") on 11 September 2014 whereby the Board are authorised, at their absolute discretion and subject to the terms of the Scheme, to grant options to the Eligible Participant to subscribe for the shares of the Company. The Scheme will be valid and effective for a period of ten years commencing from the date of adoption of the Scheme.

As at 31 December 2014, the total number of shares available for issue under the Scheme is 40,000,000 shares, representing 10% of the issued shares of the Company. Since the adoption of the Scheme, no share option has been granted by the Company.

Rights to Acquire Shares or Debentures

Save as disclosed above, at no time during the nine months ended 31 December 2014 was the Company, or any of its holding companies or any of its subsidiaries a party to any arrangement to enable the Directors and the Chief Executives (including their spouses and children under 18 years of age) to hold any interests or short positions in the shares, or underlying shares, or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO).

Competing Interests

As at 31 December 2014, none of the Directors, the substantial shareholders of the Company and their respective close associates (as defined in the GEM Listing Rules) has any interests in a business which competes or is likely to compete, either directly or indirectly, with the business of the Group.

除上文所披露以外，於二零一四年十二月三十一日，據本公司根據證券及期貨條例第336條須存置之權益登記冊所示，概無人士或實體（董事及主要行政人員除外）於股份或相關股份中擁有任何權益或淡倉。

購股權計劃

購股權計劃旨在吸引及挽留最優秀的人員、向本集團僱員（全職及兼職）、董事、諮詢人、顧問、分銷商、承包商、供應商、代理、客戶、商業夥伴或服務供應商（「合資格參與者」）提供額外獎勵以及推動本集團業務創出佳績。

本公司於二零一四年九月十一日有條件採納購股權計劃（「該計劃」），據此，董事會獲授權按彼等之全權酌情，依照該計劃之條款授出可認購本公司股份之購股權予合資格參與者。該計劃由該計劃採納之日起十年期間一直有效及生效。

於二零一四年十二月三十一日，根據該計劃可供發行之股份總數為40,000,000股，佔本公司已發行股份總數之10%。自該計劃獲採納以來，本公司概無授出購股權。

收購股份或債權證之權利

除上文所披露以外，於截至二零一四年十二月三十一日止九個月期間，本公司、其任何控股公司或其任何附屬公司概無參與達成任何安排，使董事及主要行政人員（包括其配偶及十八歲以下子女）於本公司或其相聯法團（定義見證券及期貨條例第XV部）擁有任何股份、相關股份及債券之權益或淡倉。

競爭權益

於二零一四年十二月三十一日，概無董事、主要股東或彼等各自之緊密聯繫人士（定義見創業板上市規則）於與或有可能與本集團業務直接或間接競爭之業務中擁有任何權益。

Compliance Adviser's Interests

As at 31 December 2014, neither Ample Capital Limited, the compliance adviser of the Company, nor any of its Directors, employees or close associates had any interests in the securities of the Company or any other companies of the Group (including options or rights to subscribe for such securities) pursuant to Rule 6A.32 of GEM Listing Rules.

Directors' Securities Transactions

The Company has adopted a code of conduct for dealing in securities of the Company by the Directors in accordance with Rules 5.48 to 5.67 of the GEM Listing Rules. No director has dealt in the shares of the Company since the date of listing and up to 31 December 2014.

Compliance with the Corporate Governance Code

The Company is committed to achieving high standards of corporate governance to safeguard the interests of the shareholders of the Company and enhance its corporate value. The Company's corporate governance practices are based on the principles and code provisions as set out in the Corporate Governance Code and Corporate Governance Report in Appendix 15 to the GEM Listing Rules (the "CG Code"). To the best knowledge of the Board, the Company had complied with the code provisions in the CG Code since the date of listing and up to 31 December 2014.

Audit Committee

The audit committee of the Company (the "Audit Committee") was established by the Board on 11 September 2014 with written terms of reference in compliance with Rules 5.28 and 5.29 of the GEM Listing Rules and code provision C.3.3 of the CG Code. The Audit Committee currently comprises three independent non-executive Directors and is chaired by Mr. Leung Wai Chuen. The other members are Mr. Chung Wai Man and Ms. Yeung Mo Sheung Ann. The primary duties of the Audit Committee are to review and supervise the financial reporting process and the internal control systems of the Group.

The Audit Committee had reviewed the unaudited consolidated results of the Group for the nine months ended 31 December 2014 with the management and is of the view that such results complied with the applicable accounting standards, the requirements under the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures had been made.

合規顧問權益

根據創業板上市規則第6A.32條，於二零一四年十二月三十一日，本公司合規顧問豐盛融資有限公司、其任何董事或僱員或緊密聯繫人概無在本公司或本集團任何成員公司之證券中擁有任何權益(包括認購有關證券之認購權或權利)。

董事進行證券交易

本公司已採納創業板上市規則第5.48至5.67條所載之交易必守標準，作為董事買賣本公司證券之操守守則。自上市日至二零一四年十二月三十一日期間，均沒有董事買賣本公司之股份。

遵守企業管治常規

本公司致力推行高標準的企業管治，以保障股東利益及提升企業價值。本公司之企業管治常規乃以創業板上市規則附錄15所載企業管治守則(「企業管治守則」)載列之原則及守則條文為基準。據董事會所知，本公司自上市日至二零一四年十二月三十一日期間已遵守企業管治守則內之守則條文。

審核委員會

本公司的審核委員會(「審核委員會」)於二零一四年九月十一日由董事會成立，並遵照創業板上市規則第5.28條及5.29條規定及企業管治守則之守則條文第C.3.3條制定書面職權範圍。審核委員會現時由三名獨立非執行董事組成，並由梁偉泉先生擔任主席，其餘成員為鍾偉文先生及楊慕嫦女士。審核委員會的主要職責為檢討及監督本集團的財務申報流程及內部監控系統。

審核委員會與管理層已審閱本集團截至二零一四年十二月三十一日止九個月之未經審核綜合業績，並認為有關業績已符合適用會計政策、創業板上市規則之規定及其他適用法律要求，亦已作出恰當披露。

Sufficiency of Public Float

Based on information that is publicly available to the Company and within the knowledge of the Directors, the Company has maintained a sufficient public float as at the date of this report.

By Order of the Board

E Lighting Group Holdings Limited

Hue Kwok Chiu

Chairman

Hong Kong, 6 February 2015

As at the date of this report, the executive Directors are Mr. Hue Kwok Chiu, Mr. Hui Kwok Keung Raymond and Mr. Chou Hing Yan Stephen; the independent non-executive Directors are Mr. Chung Wai Man, Mr. Leung Wai Chuen and Ms. Yeung Mo Sheung Ann.

公眾持股量的充足性

根據本公司公開可得的資料及據董事所知，本公司於本報告日期已維持充足公眾持股量。

承董事會命

壹照明集團控股有限公司

許國釗

主席

香港，二零一五年二月六日

於本報告日期，執行董事為許國釗先生、許國強先生及仇慶仁先生；獨立非執行董事為鍾偉文先生、梁偉泉先生及楊慕端女士。

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

簡明綜合全面收益表

| | | Three months ended 31 December 截至十二月三十一日止 三個月 | | Nine months ended 31 December 截至十二月三十一日止 九個月 | |
|--|-----------------------------------|--|----------------------------------|---|----------------------------------|
| | | 2014 二零一四年 HK\$'000 千港元 | 2013 二零一三年 HK\$'000 千港元 | 2014 二零一四年 HK\$'000 千港元 | 2013 二零一三年 HK\$'000 千港元 |
| | | (Unaudited) (未經審核) | (Unaudited) (未經審核) | (Unaudited) (未經審核) | (Unaudited) (未經審核) |
| | | Notes 附註 | | | |
| Turnover | 營業額 | 3 | 20,581 | 21,640 | 59,874 |
| Cost of sales | 銷售成本 | | (9,938) | (8,566) | (24,725) |
| Gross Profit | 毛利 | | 10,643 | 13,074 | 35,149 |
| Other income | 其他收入 | | 35 | – | – |
| Selling and distribution expenses | 銷售及分銷開支 | | (10,822) | (7,185) | (21,323) |
| Administrative and other expenses | 行政及其他開支 | | (3,256) | (2,873) | (7,376) |
| Profit/(Loss) before tax | 除稅前溢利/(虧損) | 4 | (3,400) | 3,016 | 6,450 |
| Income tax credit/(expense) | 所得稅抵免/(開支) | 6 | 567 | (659) | (1,427) |
| Profit/(Loss) and total comprehensive income for the period attributable to the owners of the Company | 本公司擁有人應佔期內溢利/(虧損)及其他全面收益總額 | | (2,833) | 2,357 | 5,023 |
| Earnings/(Loss) per share | 每股盈利/(虧損) | | | | |
| – Basic and diluted (HK cents) | – 基本及攤薄 (港仙) | 8 | (0.71) | 0.78 | 1.67 |

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

| | | Share capital 股本 HK\$'000 千港元 | Share premium 股份溢價 HK\$'000 千港元 | Other reserve 其他儲備 HK\$'000 千港元 | Retained earnings 保留溢利 HK\$'000 千港元 | Total equity 權益總額 HK\$'000 千港元 |
|---|-----------------------------|---|---|---|---|--|
| | Notes 附註 | | | | | |
| As at 31 March 2013 (audited) | 於二零一三年三月三十一日 (經審核) | 2 | - | - | 15,242 | 15,244 |
| Profit and total comprehensive income for the period | 期內溢利及 全面收益總額 | - | - | - | 5,023 | 5,023 |
| As at 31 December 2013 (unaudited) | 於二零一三年十二月 三十一日(未經審核) | 2 | - | - | 20,265 | 20,267 |
| As at 31 March 2014 (audited) | 於二零一四年三月三十一日 (經審核) | 2 | - | - | 21,099 | 21,101 |
| Issue of shares during reorganisation | 重組期間發行的股份 (a) | *- | - | - | - | *- |
| Elimination of share capital upon reorganisation | 重組時抵銷股本 (b) | (2) | - | 2 | - | - |
| Issue of shares by capitalisation of share premium account | 股份溢價賬資本化後 發行的股份 (c) | 3,000 | (3,000) | - | - | - |
| Issue of shares upon placing | 根據配售發行的股份 (d) | 1,000 | 49,000 | - | - | 50,000 |
| Expenses incurred in connection with the issue of shares upon placing | 根據配售發行股份 所產生的開支 | - | (5,666) | - | - | (5,666) |
| Loss and total comprehensive income for the period | 期內虧損及 全面收益總額 | - | - | - | (7,869) | (7,869) |
| As at 31 December 2014 (unaudited) | 於二零一四年 十二月三十一日 (未經審核) | 4,000 | 40,334 | 2 | 13,230 | 57,566 |

* Represents amount less than HK\$1,000

* 表示低於1,000港元的金額

Notes:

附註:

(a) On 8 September 2014, the Company allotted and issued 999 shares, credit as fully paid.

(a) 於二零一四年九月八日，本公司已配發及發行999股入賬列作繳足的股份。

(b) The other reserve of the Group represents the difference between the nominal value of shares issued by the Company and the aggregate nominal value of the issued share capital of subsidiaries acquired pursuant to a group reorganisation which became effective on 8 September 2014.

(b) 本集團其他儲備指本公司已發行股份面值與根據於二零一四年九月八日生效的集團重組所收購附屬公司已發行股本面值總額之間的差額。

(c) On 24 September 2014, the Company capitalised HK\$2,999,990 by crediting the share premium account of the Company and applied such sum to pay up in full at par a total of 299,999,000 shares for allotment and issue to the then shareholders in proportion to their respectively shareholdings.

(c) 於二零一四年九月二十四日，本公司股份溢價賬的進賬項下合共2,999,990港元撥充資本，向當時的股東配發及發行合共299,999,000股按面值入賬列作繳足的股份。

(d) On 26 September 2014, the Company issued 100,000,000 new shares with nominal value of HK\$0.01 each for the placing at the offer price of HK\$0.50 each.

(d) 於二零一四年九月二十六日，本公司以每股0.50港元的發售價配售100,000,000股每股面值0.01港元的新股份。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

1. CORPORATE INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability on 29 November 2013 under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The address of the Company's registered office is 4th Floor, Harbour Place, 103 South Church Street, George Town, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands and its principal place of business in Hong Kong is 26/F, Tiffan Tower, 199 Wanchai Road, Wanchai, Hong Kong. The Company's issued shares have been listed on the Growth Enterprise Market ("GEM") of The Stock Exchange of Hong Kong Limited ("Stock Exchange") since 29 September 2014 (the "Listing").

Pursuant to a reorganisation of the Company and its subsidiaries now comprising the Group to rationalise the Group's structure in preparation for the Listing, the Company became the holding company of the Group as set out in the paragraph headed "Reorganisation" of the section headed "History, Development and Corporate Structure" of the prospectus of the Company dated 22 September 2014 ("Prospectus").

The Company's principal activity is investment holding while the Group is principally engaged in the retail sales distribution of lighting products and household furniture in Hong Kong.

2. BASIS OF PREPARATION

The condensed consolidated financial statements of the Group for the three months and nine months ended 31 December 2014 have been prepared in accordance with accounting principles generally accepted in Hong Kong and comply with Hong Kong Financial Reporting Standards ("HKFRSs") issued by Hong Kong Institute of Certified Public Accountants (the "HKICPA") and the applicable disclosure requirements of the GEM Listing Rules.

The condensed consolidated financial statements should be read in conjunction with the accountants' report of the Group for the years ended 31 March 2013 and 2014 as set out in the appendix 1 to the Company's prospectus dated 22 September 2014. The accounting policies and methods of computation used in the preparation of the condensed consolidated financial statements are consistent with those used in the accountants' report of the Group for the years ended 31 March 2013 and 2014.

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

The condensed consolidated financial statements have been prepared under the historical cost convention.

1. 公司資料

本公司於二零一三年十一月二十九日根據開曼群島公司法第22章(一九六一年第三號法例,經綜合及修訂)在開曼群島註冊成立為獲豁免有限公司。本公司的註冊辦事處位於4th Floor, Harbour Place, 103 South Church Street, George Town, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands,其於香港的主要營業地點為香港灣仔灣仔道199號天輝中心26樓。本公司的已發行股份自二零一四年九月二十九日起於香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)上市(「上市」)。

誠如本公司日期為二零一四年九月二十二日的招股章程(「招股章程」)「歷史、發展與公司架構」一節「重組」一段所載,根據本公司及現時組成本集團的附屬公司為籌備上市精簡本集團架構而進行之重組,本公司成為本集團的控股公司。

本公司的主要業務為投資控股,而本集團則主要於香港從事燈飾產品及家具的零售及分銷。

2. 編製基準

本集團截至二零一四年十二月三十一日止三個月及九個月的簡明綜合財務報表已按照香港公認會計原則,並遵守香港會計師公會(「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」)及創業板上市規則之適用披露要求編製。

簡明綜合財務報表應與本公司日期為二零一四年九月二十二日之招股章程附錄一所載本集團截至二零一三年及二零一四年三月三十一日止年度的會計師報告一併閱覽。編製簡明綜合財務報表所用會計政策及計算方法與本集團截至二零一三年及二零一四年三月三十一日止年度的會計師報告所用者貫徹一致。

於本期間,香港會計師公會已頒佈多項於本公司目前會計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。此等發展並未導致已呈列期間的此等財務報表所應用會計政策出現重大變動。

簡明綜合財務報表已按歷史成本法編製。

2. BASIS OF PREPARATION (continued)

The preparation of the condensed consolidated financial statements in conformity with the HKFRSs requires the use of certain critical accounting estimates. It also requires the management to exercise their judgements in the process of applying the Group's accounting policies.

The condensed consolidated financial statements are presented in Hong Kong dollars ("HK\$"), which is the same as the functional currency of the Company.

The condensed consolidated financial statements have not been audited by the Company's auditor, but have been reviewed by the Company's audit committee.

3. TURNOVER

Turnover represents the amounts received and receivable for goods sold by the Group to external customers less sales returns and discounts.

2. 編製基準(續)

編製符合香港財務報告準則的此簡明綜合財務報表須使用若干主要會計估計，亦需要管理層在應用本集團會計政策的過程中作出判斷。

此簡明綜合財務報表乃以港元(「港元」)呈列，與本公司的功能貨幣一致。

簡明綜合財務報表並未經本公司核數師審核，惟已經本公司審核委員會審閱。

3. 營業額

營業額指本集團向外界客戶銷售貨品之已收及應收款項扣除銷售退貨及折扣。

| | Three months ended 31 December 截至十二月三十一日止 三個月 | | Nine months ended 31 December 截至十二月三十一日止 九個月 | |
|----------------|---|---|---|---|
| | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Sales of goods | 20,581 | 21,640 | 60,028 | 59,874 |

4. PROFIT/(LOSS) BEFORE TAX

Profit/(Loss) before tax is arrived at after charging:

4. 除稅前溢利／(虧損)

除稅前溢利／(虧損)已扣除：

| | | Three months ended 31 December 截至十二月三十一日止 三個月 | | Nine months ended 31 December 截至十二月三十一日止 九個月 | |
|---|---------------------------|---|---|---|---|
| | | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Auditor's remuneration | 核數師酬金 | 153 | 50 | 458 | 150 |
| Costs of inventories recognised as expenses | 確認為開支的存貨 成本 | 9,213 | 7,743 | 24,083 | 22,284 |
| Depreciation of property, plant and equipment | 物業、廠房及設備的 折舊 | 341 | 277 | 946 | 896 |
| Lease payments under operating leases: | 經營租賃項下之租賃 付款： | | | | |
| Minimum lease payments | 最低租賃付款 | 6,404 | 4,181 | 16,557 | 12,571 |
| Contingent rent | 或然租金 | 167 | 62 | 429 | 238 |
| Listing expenses (including professional fees and other expenses) | 上市開支 (包括專業費用及 其他開支) | - | 727 | 8,047 | 2,029 |
| Loss on disposal of property, plant and equipment | 處置物業、廠房及 設備的虧損 | - | - | - | 71 |
| Staff costs | 員工成本 | 3,917 | 3,277 | 10,785 | 8,979 |

5. STAFF COSTS

5. 員工成本

| | | Three months ended 31 December 截至十二月三十一日止 三個月 | | Nine months ended 31 December 截至十二月三十一日止 九個月 | |
|---|-------------------|---|---|---|---|
| | | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Employee costs (including directors) comprise: | 僱員成本(包括董事) 包括： | | | | |
| Salaries and other benefits | 薪金及其他福利 | 3,771 | 3,145 | 10,356 | 8,632 |
| Contributions on defined contribution retirement plans | 向定額供款退休計劃 供款 | 146 | 132 | 429 | 347 |
| | | 3,917 | 3,277 | 10,785 | 8,979 |

6. INCOME TAX CREDIT/(EXPENSE)

6. 所得稅抵免／(開支)

| | | Three months ended 31 December 截至十二月三十一日止 三個月 | | Nine months ended 31 December 截至十二月三十一日止 九個月 | |
|-----------------------|-------|---|---|---|---|
| | | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Hong Kong Profits Tax | 香港利得稅 | 567 | (659) | 11 | (1,427) |

Hong Kong Profits Tax has been provided at the rate of 16.5% based on the estimated assessable profits for each reporting period.

香港利得稅已根據各報告期間的估計應課稅溢利按 16.5% 之稅率計提。

7. DIVIDEND

The Board does not recommend payment of any dividend for the nine months ended 31 December 2014 (for the nine months ended 31 December 2013: Nil).

7. 股息

董事會不建議就截至二零一四年十二月三十一日止九個月派付任何股息(截至二零一三年十二月三十一止九個月：無)。

8. EARNINGS/(LOSS) PER SHARE

The calculation of basic earnings/(loss) per share attributable to the ordinary equity holders of the Company is based on the following data:

8. 每股盈利／(虧損)

本公司普通權益持有人應佔每股基本盈利／(虧損)乃基於以下數據計算：

| | | Three months ended 31 December 截至十二月三十一日止 三個月 | | Nine months ended 31 December 截至十二月三十一日止 九個月 | |
|--|-------------------------|---|---|---|---|
| | | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) | 2014 二零一四年 HK\$'000 千港元 (Unaudited) (未經審核) | 2013 二零一三年 HK\$'000 千港元 (Unaudited) (未經審核) |
| Earnings: | 盈利： | | | | |
| Profit/(Loss) for the period | 期內溢利／(虧損) | (2,833) | 2,357 | (7,869) | 5,023 |
| Number of Shares: | 股份數目： | | | | |
| Weighted average number of shares for the purpose of calculating basic earnings/(loss) per share | 就計算每股基本盈利／(虧損)之加權平均股份數目 | 400,000,000 | 300,000,000 | 335,273,000 | 300,000,000 |

8. EARNINGS/(LOSS) PER SHARE (continued)

The number of shares used for the purpose of calculating basic earnings/(loss) per share has been retrospectively adjusted for the issue of shares during the reorganisation and capitalisation issue as disclosed in note 15 as if the shares had been in issue throughout the entire reporting periods.

The calculation of the weighted average number of shares outstanding has been adjusted for the effect of the placing of 100,000,000 new shares on 26 September 2014.

As there were no dilutive potential ordinary shares during the periods, diluted earnings/(loss) per share is same as the basic earnings/(loss) per share.

8. 每股盈利／(虧損)(續)

用於計算每股基本盈利／(虧損)的股份數目已就附註15所披露的重組發行股份及資本化發行而作出追溯調整，猶如該等股份於整個報告期間已發行。

已發行股份的加權平均數的計算已就於二零一四年九月二十六日配售100,000,000股新股份之影響而作出調整。

由於期內並無潛在攤薄普通股，故每股攤薄盈利／(虧損)與每股基本盈利／(虧損)相同。



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e Lighting Group Holdings Limited
壹 照 明 集 團 控 股 有 限 公 司