




皇 KINGSLEY
豐 國際教育企業集團有限公司
KINGSLEY EDUGROUP 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: 8105

FIRST QUARTERLY REPORT 2019
第一季度業績報告 2019

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This report, for which the directors (the “Directors”) of Kingsley Edugroup 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 the 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 on this report misleading.

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MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Business Review

Overview

During the three months ended 30 September 2018, the Group's principal business remained the provision of education and related services in Malaysia. Revenue generated from international school segment remained as the main driver of our Group's revenue.

Prospects and Strategies

Looking ahead, the education environment continues to be challenging. The Group's profitability in education business is faced with pressures from rising costs and driven competition. Our management team will cautiously monitor the market; adopt appropriate measures and business strategies in response to changing market conditions.

We are however excited about the near completion of the Kingsley International School (KIS) Annex Building which will be completed by the fourth quarter of 2018 and operational by the first quarter of 2019. The primary purpose of the KIS Annex Building is to provide dormitory rooms, multi-purpose rooms (which consist of workshops, computer laboratory, AV room, lecture hall, multi-purpose hall, etc.) and facilities (which include the Olympic-sized swimming pool, gymnasium and cafeteria) to the students, particularly for the international students because KIS current campus does not have any dormitory rooms for the international students enrolled at KIS. We believe with these additional facilities, more new local students will join Kingsley International School. Growth in international students is also expected for the new academic year with the availability of new dormitory on campus.

The management expects that the global education market is still volatile. The Group will also continue to look for suitable investment opportunities both locally and in overseas markets in order to diversify and broaden its revenue base over the longer term.

業務回顧

概覽

於截至2018年9月30日止三個月，本集團的主要業務仍是於馬來西亞提供教育及相關服務。來自國際學校分部的收益仍是本集團收益的主要推動因素。

前景及策略

展望未來，教育環境依然挑戰重重。本集團教育業務的盈利能力面臨來自成本上漲及競爭的壓力。我們的管理團隊將審慎監控市場，採取適當的措施及業務策略，以應對不斷變化的市場狀況。

然而，令人振奮的是Kingsley International School (KIS)附屬大樓將於2018年第四季度竣工，日期臨近，並將於2019年第一季度前投入運營。KIS附屬大樓的主要用途是為學生提供宿舍、多用途室（包括工作坊、電腦實驗室、影音室、講堂及多用途禮堂等）及設施（包括奧林匹克標準泳池、體育館及自助餐廳），尤其是國際學生（是由於KIS校園目前並無任何宿舍供KIS招收的國際學生入住）。我們相信，有了這些額外的設施，更多當地新生將加入Kingsley International School。隨著校園內的新宿舍投入使用，預期新學年國際學生亦會增加。

管理層預期全球教育市場仍然波動。本集團亦將繼續物色本地及海外市場的合適投資機遇，以多元化並擴大其長期收益基礎。

MANAGEMENT DISCUSSION AND ANALYSIS
管理層討論及分析

Financial Review

Revenue

Revenue of the Group for the three months ended 30 September 2018 was approximately RM2.8 million, representing a decrease of approximately 15.2% from approximately RM3.3 million for the three months ended 30 September 2017. Our revenue generated from tuition fee collected from our students and from ancillary services provided to our students of our (i) international school, and (ii) tertiary education. Such decrease was predominantly contributed by our international school segment due to new discount scheme implemented during the three months ended 30 September 2018 in response to competition presented by newly formed international school in Malaysia.

財務檢視

收益

本集團於截至2018年9月30日止三個月的收益約為2.8百萬令吉，相較於截至2017年9月30日止三個月的約3.3百萬令吉減少約15.2%。我們的收益來自向學生收取學費及向(i)國際學校及(ii)高等教育學生提供配套服務。該減少主要歸因於國際學校分部，為應對馬來西亞新成立國際學校的競爭，該分部於截至2018年9月30日止三個月實施新的折扣計劃。

Three months ended 30 September
截至9月30日止三個月

		2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
International school	國際學校	2,768,642	3,278,685
Tertiary education	高等教育	35,915	46,355
		2,804,557	3,325,040

Three months ended 30 September
截至9月30日止三個月

		2018 2018年		2017 2017年	
		RM 令吉 (unaudited) (未經審核)	% of revenue 佔收益百分比	RM 令吉 (unaudited) (未經審核)	% of revenue 佔收益百分比
Tuition fee	學費	1,670,241	59.6%	1,941,988	58.4%
Ancillary services	配套服務	1,134,316	40.4%	1,383,052	41.6%
Total	總計	2,804,557	100.0%	3,325,040	100.0%

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Financial Review (continued)

Revenue (continued)

The Group's revenue from tuition fee decrease from approximately RM1.9 million for the three months ended 30 September 2017 to approximately RM1.7 million for the three months ended 30 September 2018. The decrease in revenue from tuition fee was mainly attributable to the new discount scheme implemented for the three months ended 30 September 2018 in response to competition presented by newly formed international school in Malaysia.

Tuition fee is initially accounted as receipt in advance and deferred revenue and only recognised as revenue progressively when the education services is provided during the academic term, and that the period from July to August is the summer holiday period, during which no education service is provided and accordingly no revenue from tuition fee is recognised during that period. This is consistent with previous reporting period.

The Group's revenue from ancillary services decreased from approximately RM1.4 million for the three months ended 30 September 2017 to approximately RM1.1 million for the three months ended 30 September 2018. The decrease in revenue from ancillary services was mainly attributable to the decrease of revenue generated from excursion trip due to the postponement of excursion trip from September 2018 to November 2018.

Cost of revenue and gross profit margin

The majority of the Group's cost of revenue primarily consists of teaching staff cost, depreciation of property, plant and equipment and other operational expenses. The cost of revenue increased by approximately 6.8% from approximately RM3.3 million for the three months ended 30 September 2017 to approximately RM3.5 million for the three months ended 30 September 2018 was mainly due to increase in teaching staff costs in preparation for the anticipated increment in student number for the new academic year, as well as increase in subject options and co-curricular activities. New staff also employed as part of the setup for the soon to be completed hostel block in the Annex Building.

The Group's recorded gross loss of approximately RM0.7 million with gross loss margin of approximately 23.5% for the three months ended 30 September 2018 and recorded gross profit of approximately of RM0.1 million with gross profit margin of approximately 2.1% for the three months ended 30 September 2017. The gross loss was mainly due to increase in teaching staff costs in preparation for the anticipated increment in student number for the new academic year, as well as increase in subject options and co-curricular activities. New staff also employed as part of the setup for the soon to be completed hostel block in the Annex Building.

財務檢視(續)

收益(續)

本集團來自學費的收益由截至2017年9月30日止三個月的約1.9百萬令吉減少至截至2018年9月30日止三個月的約1.7百萬令吉。來自學費的收益減少乃主要歸因於為應對馬來西亞新成立國際學校的競爭，於截至2018年9月30日止三個月實施新的折扣計劃。

學費初步列作預收款項及遞延收益，僅於學期提供教育服務時方陸續確認為收益，而7月至8月為暑假，期間不會提供教育服務，因此學費收益不會在該期間確認。這與上一報告期一致。

本集團來自配套服務的收益由截至2017年9月30日止三個月的約1.4百萬令吉減少至截至2018年9月30日止三個月的約1.1百萬令吉。來自配套服務的收益減少乃主要歸因於短途旅行由2018年9月推遲至2018年11月導致短途旅行所得收益減少。

收益成本及毛利率

本集團大部分收益成本主要包括教職工成本、物業、廠房及設備折舊和其他營運開支。收益成本由截至2017年9月30日止三個月的約3.3百萬令吉增加約6.8%至截至2018年9月30日止三個月的約3.5百萬令吉，主要由於為了就新學年學生人數的預計增加做好準備，教職工成本增加，以及科目選擇及課外活動增加。本集團亦為即將竣工的附屬大樓的宿舍大樓僱用新員工。

本集團於截至2018年9月30日止三個月錄得毛虧損約0.7百萬令吉，毛虧率約為23.5%，而於截至2017年9月30日止三個月則錄得毛利約0.1百萬令吉，毛利率約為2.1%。毛虧損增加主要由於為了就新學年學生人數的預計增加做好準備，教職工成本增加，以及科目選擇及課外活動增加。本集團亦為即將竣工的附屬大樓的宿舍大樓僱用新員工。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Financial Review (continued)

Other revenue and gains

The Group's other revenue and gains remain consistent from approximately RM1.6 million for the three months ended 30 September 2017 to approximately RM1.6 million for the three months ended 30 September 2018.

Selling and distribution expenses

The Group's selling and distribution expenses increased from approximately RM0.1 million for the three months ended 30 September 2017 to approximately RM0.3 million for the three months ended 30 September 2018. The increase was attributable to additional advertising in response to competition presented by newly formed international school in Malaysia and also the additional advertisement for the soon to be completed hostel block in the Annex Building during the three months ended 30 September 2018.

Administrative expenses

Administrative expenses of our Group had been decreased from approximately RM4.4 million for the three months ended 30 September 2017 to approximately RM3.1 million for the three months ended 30 September 2018. The decrease was mainly due to non-recurring listing expenses recognised during the three months ended 30 September 2017.

Finance costs

Finance costs increased from approximately RM0.5 million for the three months ended 30 September 2017 to approximately RM0.9 million for the three months ended 30 September 2018. The increase in finance costs was mainly due to the RM27.0 million revolving facility drawn down from a commercial bank in February 2018 for general working purpose.

Loss attributable to the Owners of the Company

Loss attributable to the owners of the Company recorded at approximately RM3.3 million for the three months ended 30 September 2018 and 30 September 2017 respectively.

財務檢視(續)

其他收入及收益

本集團的其他收入及收益於截至2017年9月30日止三個月及截至2018年9月30日止三個月保持一致，均為約1.6百萬令吉。

銷售及分銷開支

本集團的銷售及分銷開支由截至2017年9月30日止三個月的約0.1百萬令吉增加至截至2018年9月30日止三個月的約0.3百萬令吉。該增加乃由於於截至2018年9月30日止三個月為應對馬來西亞新成立國際學校的競爭而投放額外廣告以及為即將竣工的附屬大樓的宿舍大樓投放額外廣告。

行政開支

本集團的行政開支由截至2017年9月30日止三個月的約4.4百萬令吉減少至截至2018年9月30日止三個月的約3.1百萬令吉。該減少主要由於於截至2017年9月30日止三個月確認非經常性上市開支。

融資成本

融資成本由截至2017年9月30日止三個月的約0.5百萬令吉增加至截至2018年9月30日止三個月的約0.9百萬令吉。融資成本增加主要由於於2018年2月自一家商業銀行提取27.0百萬令吉的循環融資作一般營業用途。

本公司擁有人應佔虧損

本公司擁有人應佔虧損於截至2018年9月30日及2017年9月30日止三個月均約為3.3百萬令吉。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Use of Net Proceeds from the Listing

The issued ordinary shares of the Company were successfully listed on GEM of the Stock Exchange on 16 May 2018 ("Listing Date") at HK\$0.40 per share. The proceeds (net of listing expenses) were approximately RM31.4 million. As stated in the section headed "Future Plans and Use of Proceeds" in the Company's prospectus dated 30 April 2018, the Company intends to continue to apply the net proceeds in accordance with the proposed allocations set out below.

上市所得款項淨額用途

本公司的已發行普通股成功於2018年5月16日（「上市日期」）按每股0.40港元在聯交所GEM上市。所得款項（已扣除上市開支）約為31.4百萬令吉。誠如本公司日期為2018年4月30日的招股章程內「未來計劃及所得款項用途」一節所述，本公司計劃繼續按下文所載建議分配應用所得款項淨額。

Use of net proceeds	所得款項淨額用途	Amount of net proceeds allocated upon listing 上市時分配的所得款項淨額 (RM million) (百萬令吉)	Amount utilised up to 30 September 2018 直至2018年9月30日已動用金額 (RM million) (百萬令吉)	Balance as at 30 September 2018 於2018年9月30日的結餘 (RM million) (百萬令吉)
Settlement of fees for constructing the KIS Annex Building	結算KIS附屬大樓的建設費用	12.0	–	12.0
Renovation of the KIS Annex Building	裝修KIS附屬大樓	15.0	1.6	13.4
Purchase of facilities for KIS Annex Building	購買KIS附屬大樓設施	4.4	0.6	3.8
Total	總計	31.4	2.2	29.2

OTHER INFORMATION 其他資料

Dividend

The Board does not recommend the payment of any dividend for the three months ended 30 September 2018.

Significant Investment Held, Material Acquisitions and Disposals of Subsidiaries and Associated Companies, and Future Plans for Material Investment or Capital Assets

There were neither significant investment held as at 30 September 2018 nor material acquisitions and disposals of subsidiaries during the three months period ended 30 September 2018. There is no plan for material investment or capital assets as at 30 September 2018.

Contingent Liabilities

The Group had no material contingent liabilities as at 30 September 2018 (30 September 2017: Nil).

Purchase, Sales or Redemption of Listed Securities

Neither the Company nor any of its subsidiaries has purchased, redeemed or sold any of the Company's for the three months ended 30 September 2018.

股息

董事會不建議派發截至2018年9月30日止三個月的任何股息。

所持重要投資、重大收購及出售附屬公司及聯營公司以及重大投資或資本資產的未來計劃

於2018年9月30日並無所持重要投資，於截至2018年9月30日止三個月期間並無重大收購及出售附屬公司。於2018年9月30日並無任何重大投資或資本資產計劃。

或然負債

於2018年9月30日，本集團並無重大或然負債（2017年9月30日：零）。

購買、出售或贖回上市證券

截至2018年9月30日止三個月，本公司或其任何附屬公司概無購買、贖回或出售本公司任何上市證券。

OTHER INFORMATION

其他資料

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

As at 30 September 2018, the interest and short positions of the Directors and the chief executive of the Company in the Share, underlying Shares and debentures of the Company and any of its associated corporations (within the meaning of Part XV of SFO) which are required (a) to be 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 in which they are taken or deemed to have under such provisions of the SFO); or (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) have to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

董事及最高行政人員於本公司股份、相關股份及債權證的權益及／或淡倉

於2018年9月30日，董事及本公司最高行政人員於本公司及其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份及債權證中，擁有(a)須根據證券及期貨條例第XV部第7及8分部知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例有關條文彼等被當作或被視為擁有的權益及淡倉)；或(b)根據證券及期貨條例第352條須登記於該條所指的登記冊內的權益及淡倉，或(c)根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益及淡倉如下：

Long positions in shares of the Company**於本公司股份的好倉**

Name of Directors 董事名稱	Capacity/Nature of interest 身份／權益性質	Number of Shares ⁽¹⁾ 股份數目 ⁽¹⁾	Percentage of Shareholding ⁽²⁾ 持股百分比 ⁽²⁾
Tan Sri Dato' Sri Goh Ming Choon ("Tan Sri Barry Goh") 丹斯里拿督斯里吳明璋 (「丹斯里吳明璋」)	Interests of controlled corporation and concert party ⁽³⁾ 受控制法團權益及一致行動人士 ⁽³⁾	552,000,000	69%
Dato' Danny Goh Meng Keong ("Dato' Danny Goh") 拿督吳明權(「拿督吳明權」)	Interests of controlled corporation and concert party ⁽³⁾ 受控制法團權益及一致行動人士 ⁽³⁾	552,000,000	69%
Dato' Law Boon Hee 拿督劉文喜	Interests of controlled corporation ⁽⁴⁾ 受控制法團權益 ⁽⁴⁾	48,000,000	6%

OTHER INFORMATION
其他資料**Directors' and Chief Executive's Interests and/or Short Positions in the Shares, Underlying Shares and Debentures of the Company** (continued)**Long positions in shares of the Company** (continued)

Notes:

- (1) All interest stated are long positions.
- (2) The calculation is based on the total number of 800,000,000 Shares in issue as at 30 September 2018.
- (3) On 14 September 2017, Tan Sri Barry Goh and Dato' Danny Goh entered into the Confirmation Deed to acknowledge and confirm, among other things, that they have been and will be actively cooperating, communicating, and acting in concert with each other with respect to their interest in or the business of the relevant members of our Group since they became shareholders of Kingsley International and will continue to act in concert after the signing of the Confirmation Deed. For further details, please refer to the section headed "History, Development and Reorganisation – Confirmation Deed" in the prospectus.

The aggregate of 552,000,000 Shares interested by them in aggregate consist of (i) 496,000,000 Shares beneficially owned by Star Shine Finance Limited ("Star Shine"), which in turn is beneficially wholly-owned by Tan Sri Barry Goh; and (ii) 56,000,000 Shares beneficially owned by DGMK Investment Limited ("DGMK"), which in turn is beneficially wholly-owned by Dato' Danny Goh. Each of Tan Sri Barry Goh and Dato' Danny Goh is deemed to be interested in all the Shares held or deemed to be held by them by virtue of the disclosure requirements of the SFO.

- (4) The entire issued share capital of Eduking Investment is owned by Dato' Law. Therefore, Dato' Law is deemed to be interested in 48,000,000 Shares held by Eduking Investment by virtue of the disclosure requirements of the SFO.

董事及最高行政人員於本公司股份、相關股份及債權證的權益及／或淡倉
(續)**於本公司股份的好倉** (續)

附註：

- (1) 上述權益均為好倉。
- (2) 按於2018年9月30日合共800,000,000股已發行股份計算。
- (3) 於2017年9月14日，丹斯里吳明璋與拿督吳明權訂立確認契據，承認並確認(其中包括)，彼等自成為Kingsley International股東起，即於本集團有關成員公司利益或業務方面一直並將繼續積極配合、相互溝通及保持一致行動，且簽署確認契據後會繼續保持一致行動。有關進一步詳情請參閱招股章程「歷史、發展及重組－確認契據」一節。

彼等合共擁有權益的合共552,000,000股股份包括(i) Star Shine Finance Limited(「Star Shine」)實益擁有的496,000,000股股份，而Star Shine由丹斯里吳明璋實益全資擁有；及(ii) DGMK Investment Limited(「DGMK」)實益擁有的56,000,000股股份，而DGMK由拿督吳明權實益全資擁有。根據證券及期貨條例的披露要求，丹斯里吳明璋及拿督吳明權各自被視為於彼等持有或被視為持有的所有股份中擁有權益。

- (4) Eduking Investment的全部已發行股本由拿督劉文喜擁有。因此，根據證券及期貨條例的披露要求，拿督劉文喜被視為於Eduking Investment持有的48,000,000股股份中擁有權益。

OTHER INFORMATION

其他資料

Directors' and Chief Executive's Interests and/or Short Positions in the Shares, Underlying Shares and Debentures of the Company (continued)董事及最高行政人員於本公司股份、相關股份及債權證的權益及／或淡倉
(續)

Long position in the ordinary shares of associated corporation

於相聯法團普通股的好倉

Name of Directors 董事名稱	Name of associated corporations 相聯法團名稱	Capacity/ Nature of interest 身份／權益性質	Number of ordinary shares 普通股數目	Percentage of shareholding 持股百分比
Tan Sri Dato' Sri Goh Ming Choon ("Tan Sri Barry Goh") 丹斯里拿督斯里吳明璋 (「丹斯里吳明璋」)	Star Shine	Beneficial owner 實益擁有人	1 share of US\$1.00 1股1.00美元股份	100%
Dato' Danny Goh Meng Keong ("Dato' Danny Goh") 拿督吳明權 (「拿督吳明權」)	DGMK	Beneficial owner 實益擁有人	1 share of US\$1.00 1股1.00美元股份	100%
Dato' Law Boon Hee 拿督劉文喜	Eduking Investment	Beneficial owner 實益擁有人	1 share of US\$1.00 1股1.00美元股份	100%

Save as disclosed above, as at 30 September 2018, none of the Directors and the chief executive of the Company had any interests or short positions in the Shares, underlying Shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which would have to be notified to the Company and the Stock Exchange under Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which he is taken or deemed to have under such provision of the SFO) or which would be required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein, or which would be required pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules to be notified to the Company and the Stock Exchange.

除上文披露者外，於2018年9月30日，本公司概無董事及最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的任何權益或淡倉(包括彼根據證券及期貨條例有關條文被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條須登記於該條所指的登記冊內的權益或淡倉，或根據GEM上市規則第5.46至5.67條須知會本公司及聯交所的權益或淡倉。

OTHER INFORMATION
其他資料**Substantial Shareholders' and Others' Interests and Short Positions in Shares and Underlying Shares**

As at 30 September 2018, so far as is known to the Directors, the following persons (not being a Director or chief executive of the Company) had interest or short position in Shares or underlying Shares which fell to be disclosed to the Company and the Stock Exchange under the provision of Division 2 and 3 of Part XV of the SFO or as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

主要及其他股東於股份及相關股份的權益及淡倉

於2018年9月30日，就董事所知，下列人士（並非本公司董事或最高行政人員）於股份或相關股份中擁有須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及聯交所披露，或須記錄於根據證券及期貨條例第336條規定本公司所存置的登記冊內的權益或淡倉：

Name of Shareholders 股東名稱	Capacity/Nature of interest 身份／權益性質	Number of shares held 持有股份數目	Percentage of shareholding 持股百分比
Star Shine	Beneficial owner and concert party ⁽¹⁾ 實益擁有人及一致行動人士 ⁽¹⁾	552,000,000	69.00%
Puan Sri Toh Siew Choo 潘斯里卓秀珠	Interest of spouse ⁽²⁾ 配偶權益 ⁽²⁾	552,000,000	69.00%
DGMK	Beneficial owner and concert party ⁽¹⁾ 實益擁有人及一致行動人士 ⁽¹⁾	552,000,000	69.00%
Datin See Choon Keok 拿汀徐春菊	Interest of spouse ⁽³⁾ 配偶權益 ⁽³⁾	552,000,000	69.00%
Lam Kwan Hang Jonathan 林均恆	Beneficial owner 實益擁有人	66,680,000	8.34%
Eduking Investment	Beneficial owner 實益擁有人	48,000,000	6.00%

Note:

- (1) On 14 September 2017, Tan Sri Barry Goh and Dato' Danny Goh entered into the Confirmation Deed to acknowledge and confirm, among other things, that they have been and will be actively cooperating, communicating, and acting in concert with each other with respect to their interest in or the business of the relevant members of our Group since they became shareholders of Kingsley International and will continue to act in concert after the signing of the Confirmation Deed. For further details, please refer to the section headed "History, Development and Reorganisation – Confirmation Deed" in the prospectus. The aggregate of 552,000,000 Shares interested by them in aggregate consist of (i) 496,000,000 Shares beneficially owned by Star Shine, which in turn is beneficially wholly-owned by Tan Sri Barry Goh; and (ii) 56,000,000 Shares beneficially owned by DGMK, which in turn is beneficially wholly-owned by Dato' Danny Goh. Each of Tan Sri Barry Goh and Dato' Danny Goh is deemed to be interested in all the Shares held or deemed to be held by them by virtue of the disclosure requirements of the SFO.
- (2) Puan Sri Toh Siew Choo is the spouse of Tan Sri Barry Goh and is deemed to be interested in the shareholding interests of Tan Sri Barry Goh by virtue of the disclosure requirement of the SFO.
- (3) Datin See Choon Keok is the spouse of Dato' Danny Goh and is deemed to be interested in the shareholding interests of Dato' Danny Goh by virtue of the disclosure requirement of the SFO.

附註：

- (1) 於2017年9月14日，丹斯里吳明璋與拿督吳明權訂立確認契據，承認並確認（其中包括），彼等自成為Kingsley International股東起，即於本集團有關成員公司利益及業務方面一直並將繼續積極配合、相互溝通及保持一致行動，且簽署確認契據後會繼續保持一致行動。詳情請參閱招股章程「歷史、發展及重組－確認契據」一節。彼等合共擁有權益的合共552,000,000股股份包括(i) Star Shine實益擁有的496,000,000股股份，而Star Shine由丹斯里吳明璋實益全資擁有；及(ii) DGMK實益擁有的56,000,000股股份，而DGMK由拿督吳明權實益全資擁有。根據證券及期貨條例的披露要求，丹斯里吳明璋及拿督吳明權各自被視為於彼等持有或被視為持有的所有股份中擁有權益。
- (2) 潘斯里卓秀珠為丹斯里吳明璋的配偶，根據證券及期貨條例的披露要求，潘斯里卓秀珠被視為持有丹斯里吳明璋的股份權益。
- (3) 拿汀徐春菊為拿督吳明權的配偶，根據證券及期貨條例的披露要求，拿汀徐春菊被視為持有拿督吳明權的股份權益。

OTHER INFORMATION

其他資料

Directors' Interest in Transactions, Arrangements or Contracts

Save as otherwise disclosed, no Director had a material interest, either directly or indirectly, in any transactions, arrangements or contracts of significance to the business of the Group to which the Company or its holding company or any of its subsidiaries or fellow subsidiaries was a Party during the Periods.

Corporate Governance

The Board of the Company is committed to achieving high corporate governance standards.

The Board believes that good corporate governance standards are essential in providing a framework for the Group to safeguard the interests of shareholders, enhance corporate value, formulate its business strategies and policies, and enhance its transparency and accountability.

The Group's corporate governance practices are based on the principles and code provisions as set out in the Corporate Governance Code (the "CG Code") contained in Appendix 15 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the "Stock Exchange") (the "GEM Listing Rules").

As the shares of the Company were listed on the GEM of the Stock Exchange on the Listing Date, the Company has since then adopted and complied with, where applicable, the CG Code from the Listing Date up to the date of this report (the "Relevant Period").

Model Code for Securities Transactions by Directors

The Company has adopted the "required standard of dealings" set out in Rules 5.46 to 5.67 of the GEM Listing Rules as the code regarding securities transactions by the Directors in respect of the shares of the Company (the "Model Code"). The Company has made specific enquiry to all the Directors, and all Directors have confirmed that, they have fully complied with Model Code throughout the Relevant Period.

Interest of Compliance Adviser

In accordance with Rule 6A.19 of the GEM Listing Rules, the Company has appointed China Everbright Capital Limited ("CECL") to be the compliance adviser. CECL, being the sponsor to the listing, has declared its independence pursuant to Rule 6A.07 of the GEM Listing Rules. Save as the above, neither CECL nor any of its associates and none of the directors or employees of CECL who have been involved in providing advice to the Company as the sponsor, has or may, as a result of the share offer, have any interest in any securities of the Company or any other companies of the Group. The compliance adviser agreement entered between the Company and our compliance adviser dated 8 September 2017.

董事於交易、安排或合約的權益

除另有披露者外，期內概無董事直接或間接於本公司或其控股公司或任何其附屬公司或同系附屬公司為訂約方且對本集團業務屬重大的交易、安排或合約中擁有任何重大權益。

企業管治

本公司董事會致力實踐高企業管治標準。

董事會相信，良好的企業管治標準對於為本集團提供框架以保障股東權益、提升企業價值、制定業務策略和政策以及提升透明度及問責性而言實屬重要。

本集團的企業管治常規以香港聯合交易所有限公司(「聯交所」)GEM證券上市規則(「GEM上市規則」)附錄十五企業管治守則(「企業管治守則」)所載的原則及守則條文為基礎。

由於本公司股份於上市日期在聯交所GEM上市，本公司已自上市日期起直至本報告日期(「相關期間」)採納及遵守(如適用)企業管治守則。

董事進行證券交易的標準守則

本公司已採納GEM上市規則第5.46至5.67條所載「交易規定標準」，作為董事就本公司股份進行證券交易的守則(「標準守則」)。本公司已向所有董事作出特定查詢，且所有董事已確認彼等於整個相關期間一直遵守標準守則。

合規顧問的權益

根據GEM上市規則第6A.19條，本公司已委任中國光大融資有限公司(「中國光大融資」)為合規顧問。中國光大融資(作為上市保薦人)已根據GEM上市規則第6A.07條聲明其獨立性。除上述者外，中國光大融資或其任何聯繫人以及曾涉及向本公司提供意見的中國光大融資董事或僱員概無於或可能因股份發售而於本公司或本集團任何其他公司的任何證券中擁有任何權益。本公司與我們的合規顧問於2017年9月8日訂立合規顧問協議。

OTHER INFORMATION 其他資料

Sufficiency of Public Float

Based on the information that is publicly available to the Company and to the best knowledge of the Directors, the Directors confirm that the Company complies with the minimum of public float of 25%.

Competing Interest

During the three months ended 30 September 2018 and up to the date of this report, the Directors are not aware of any business or interest of the Directors, the management of the Company and their respective associates (as defined under the GEM Listing Rules) that compete or may compete with the business of the Group and any other conflict of interest which any such person has or may have with the Group.

Audit Committee and Review of Quarterly Results

The audit committee has been established with its terms of reference in compliance with Rules 5.28 to 5.33 of the GEM Listing Rules, and code provisions C.3.3 and C.3.7 of the CG Code. The audit committee consists of three independent non-executive Directors, namely Prof. Dr. Rozainun Binti Abdul Aziz (Chairlady), Prof. Emeritus Tan Sri Dato' Mohamed Salleh Bin Mohamed Yasin and Tan Sri Dato' Hj Abd Karim Bin Shaikh Munisar.

The audit committee is to assist the Board in fulfilling its responsibilities by providing an independent review and supervision of financial reporting, by satisfying themselves as to the effectiveness of the internal controls of our Group, and as to the adequacy of the external and internal auditors.

The audit committee is also responsible for performing the functions set out in the code provision D.3.1 of the CG Code.

The audit committee of the Board and the management of the Company have reviewed the accounting principles and practices adopted by our Group and the unaudited condensed financial statements for the three months ended 30 September 2018. The audit committee is of the opinion that the unaudited condensed consolidated financial statements of the Group for the three months ended 30 September 2018 comply with applicable accounting standards, GEM Listing Rules and that adequate disclosure have been made.

Kingsley Edugroup Limited
Tan Sri Dato' Sri Goh Ming Choon
Chairman and Executive Director

Subang Jaya, Malaysia, 9 November 2018

足夠公眾持股量

根據本公司所得公開資料及就董事所深知，董事確認本公司符合25%的最低公眾持股量的規定。

競爭權益

截至2018年9月30日止三個月及直至本報告日期，董事並不知悉董事、本公司管理層及彼等各自的聯繫人(定義見GEM上市規則)擁有與本集團業務構成或可能構成競爭的業務或於當中擁有任何權益，亦不知悉任何有關人士與或可能與本集團存在任何其他利益衝突。

審核委員會及審閱季度業績

審核委員會已告成立，並遵照GEM上市規則第5.28條至第5.33條及企業管治守則守則條文第C.3.3及C.3.7條訂明其職權範圍。審核委員會由三名獨立非執行董事組成，即教授Rozainun Binti Abdul Aziz博士(主席)、榮譽教授丹斯里拿督Mohamed Salleh Bin Mohamed Yasin博士及丹斯里拿督Hj Abd Karim Bin Shaikh Munisar。

審核委員會透過對財務申報提供獨立審閱及監管、並透過令彼等信納本集團的內部控制屬有效及外聘及內部核數師屬充足，從而協助董事會履行其職責。

審核委員會亦有責任履行企業管治守則守則條文第D.3.1條所載的職能。

董事會審核委員會及本公司管理層已審閱本集團所採納的會計原則及慣例，以及截至2018年9月30日止三個月的未經審核簡明財務報表。審核委員會認為截至2018年9月30日止三個月的未經審核簡明綜合財務報表符合適用的會計準則及GEM上市規則，並已作出充分披露。

皇崑國際教育企業集團有限公司
丹斯里拿督斯里吳明璋
主席兼執行董事

馬來西亞，梳邦再也，2018年11月9日

FIRST QUARTERLY RESULTS FOR THE THREE MONTHS ENDED 30 SEPTEMBER 2018

截至2018年9月30日止三個月的第一季度業績

The Board of the directors (the "Board") is pleased to announce the unaudited condensed consolidated results of the Group for the three months ended 30 September 2018 together with the unaudited comparative figures for the three months ended 30 September 2017 as follows.

董事會(「董事會」)欣然公佈本集團截至2018年9月30日止三個月的未經審核簡明綜合業績，連同截至2017年9月30日止三個月的未經審核比較數字如下。

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入表

For the three months ended 30 September 2018 截至2018年9月30日止三個月

Three months ended 30 September
截至9月30日止三個月

	Notes 附註	2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
Revenue	3	2,804,557	3,325,040
Cost of revenue		(3,478,461)	(3,256,537)
Gross (loss)/profit		(673,904)	68,503
Other revenue and gains	4	1,615,165	1,591,352
Selling and distribution expenses		(305,198)	(58,637)
Administrative expenses		(3,098,375)	(4,417,707)
Operating loss		(2,462,312)	(2,816,489)
Finance costs		(920,034)	(525,969)
Loss before income tax	5	(3,382,346)	(3,342,458)
Income tax expense	6	-	(14,909)
Loss and total comprehensive loss for the period		(3,382,346)	(3,357,367)
Attributable to:	以下人士應佔：		
Owners of the Company	本公司擁有人	(3,300,950)	(3,283,653)
Non-controlling interests	非控股權益	(81,396)	(73,714)
		(3,382,346)	(3,357,367)
Loss per share for loss attributable to owners of the Company	本公司擁有人 應佔虧損之每股虧損		
Basic and diluted (RM sen)	基本及攤薄(令吉仙)	(0.41)	(0.55)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

未經審核簡明綜合權益變動表

For the three months ended 30 September 2018 截至2018年9月30日止三個月

Attributable to owners of the Company

本公司擁有人應佔

		Share capital	Share premium	Merger reserve	Retained earnings	Total	Non-controlling interests	Total equity
		股本	股份溢價	合併儲備	保留盈利	總計	非控股權益	權益總額
		RM	RM	RM	RM	RM	RM	RM
		令吉	令吉	令吉	令吉	令吉	令吉	令吉
Balance as at 1 July 2017 (Audited)	2017年7月1日結餘 (經審核)	45	-	18,300,002	13,350,990	31,651,037	238,776	31,889,813
Loss and total comprehensive loss for the period	期內虧損及 全面虧損總額	-	-	-	(3,283,653)	(3,283,653)	(73,714)	(3,357,367)
Issuance of new shares	發行新股份	53	-	-	-	53	-	53
Shares repurchases and cancelled	購回及註銷股份	(87)	-	-	-	(87)	-	(87)
Effect of reorganisation	重組的影響	-	-	(73)	-	(73)	-	(73)
As at 30 September 2017 (Unaudited)	於2017年9月30日 (未經審核)	11	-	18,299,929	10,067,337	28,367,277	165,062	28,532,339
Balance as at 1 July 2018 (Audited)	於2018年7月1日的 結餘(經審核)	4,039,181	31,409,986	18,299,929	14,861,003	68,610,099	(91,011)	68,519,088
Loss and total comprehensive loss for the period	期內虧損及 全面虧損總額	-	-	-	(3,300,950)	(3,300,950)	(81,396)	(3,382,346)
Issuance of new shares to non-controlling shareholder	向非控股股東發行 新股份	-	-	-	29,002	29,002	270,998	300,000
As at 30 September 2018 (Unaudited)	於2018年9月30日 (未經審核)	4,039,181	31,409,986	18,299,929	11,589,055	65,338,151	98,591	65,436,742

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

1. General Information

The Company was incorporated in the Cayman Islands on 12 January 2017 as an exempted company with limited liability under the Companies Law of the Cayman Islands. The address of its registered office is P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands. The Company's headquarters and principal place of business are located at LG5, Kingsley International School, Persiaran Kingsley, Kingsley Hills, Putra Heights, 47650 Subang Jaya, Selangor, Malaysia.

The Company's shares had been listed on the GEM of the Stock Exchange on 16 May 2018 (the "Listing").

The Company is an investment holding company while its subsidiaries are principally engaged in provision of education and related services in Malaysia.

The unaudited condensed consolidated financial statements are presented in Malaysia Ringgit ("RM"), which is also the functional currency of the Company.

2. Group Reorganisation and Basis of Presentation

Pursuant to a group reorganisation (the "Reorganisation") in connection with the listing of the Company's shares on the Stock Exchange, the Company became the holding company of the subsidiaries now comprising the Group on 30 August 2017.

Details of the Reorganisation are set out in the paragraph headed "Reorganisation" in the section headed "History, Development and Reorganisation" in the Company's prospectus dated 30 April 2018. The Group was under the common control of the Controlling Shareholders prior to and after the Reorganisation. The Group comprising the Company and its subsidiaries resulting from the Reorganisation is regarded as a continuing entity.

The unaudited condensed consolidated financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), Hong Kong Accounting Standards ("HKASs") and Interpretations (hereinafter collectively referred to as the "HKFRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

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

1. 一般資料

本公司於2017年1月12日於開曼群島根據開曼群島公司法註冊成立為獲豁免有限公司。其註冊辦事處地址為P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands。本公司總部及主要營業地點位於LG5, Kingsley International School, Persiaran Kingsley, Kingsley Hills, Putra Heights, 47650 Subang Jaya, Selangor, Malaysia。

本公司股份於2018年5月16日在聯交所GEM上市(「上市」)。

本公司為投資控股公司，而其附屬公司的主要業務是於馬來西亞提供教育及相關服務。

未經審核簡明綜合財務報表以馬來西亞令吉(「令吉」)呈列，令吉亦為本公司的功能貨幣。

2. 集團重組及呈列基準

根據就本公司股份於聯交所上市而進行的集團重組(「重組」)，本公司於2017年8月30日成為本集團現時旗下附屬公司的控股公司。

重組的詳情載於本公司日期為2018年4月30日的招股章程「歷史、發展及重組」一節中「重組」一段。本集團於重組前後均由控股股東共同控制。重組所產生由本公司及其附屬公司組成的本集團被視為一個持續經營實體。

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」)頒佈的所有適用香港財務報告準則(「香港財務報告準則」)、香港會計準則(「香港會計準則」)及詮釋(以下統稱為「香港財務報告準則」)而編製。

未經審核簡明綜合財務報表乃根據歷史成本基準編製。

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

The Group is principally engaged in the provision of education and related services in Malaysia.

Information reported to the Executive Directors of the Company, being the chief operating decision makers, for the purpose of resource allocation and assessment of segment performance focuses on types of services provided.

The following is an analysis of the Group's revenue by segment:

(a) Revenue by business segment

		Three months ended 30 September 截至9月30日止三個月	
		2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
International school	國際學校	2,764,642	3,278,685
Tertiary education	高等教育	35,915	46,355
		2,804,557	3,325,040

(b) Geographical information

For the geographical information, revenue from external customers are based on the location of operations. Since the Group solely operates business in Malaysia and all of the non-current assets of the Group are located in Malaysia, no geographical segment information is presented in accordance with HKFRS 8 "Operating Segments".

(c) Information about major customers

No revenue from a single customer contributes 10% or more of total revenue of the Group during the three months ended 30 September 2018 and 2017.

3. 收益及分部資料

本集團主要業務為於馬來西亞提供教育及相關服務。

向本公司執行董事(即主要經營決策者)呈報的資料乃為按提供的服務類別分配資源及評估分部表現。

以下為對本集團按分部劃分的收益之分析：

(a) 業務分部收益

(b) 地區資料

地區資料方面，來自外界客戶的收益根據營業地點劃分。由於本集團僅於馬來西亞經營業務，而本集團所有非流動資產均位於馬來西亞，故根據香港財務報告準則第8號「營運分部」並無呈列地區分部資料。

(c) 主要客戶資料

截至2018年及2017年9月30日止三個月，並無單一客戶的收益佔本集團總收益10%或以上。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

未經審核簡明綜合財務報表附註

4. Other Revenue and Gains

4. 其他收入及收益

Three months ended 30 September
截至9月30日止三個月

	2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
Interest income	113,582	7,024
Liquidated and ascertained damages (Note)	1,380,000	1,380,000
Others	121,583	204,328
	1,615,165	1,591,352

Note:

The Group is entitled to the liquidated and ascertained damages as a result of the delay in completion of the construction of the annex building under a contractual contract with Kingsley Hills Sdn. Bhd. ("KHSB"), a related company controlled by Dato' Goh Meng Keong, one of the Controlling Shareholders, under normal commercial terms. Judgement has been made by the directors of the Company to recognise the liquidated and ascertained damages received from KHSB as other revenue as, in the opinion of the directors of the Company, KHSB entered into the construction contract with the Group was not in its capacity as a shareholder.

附註：

根據與Kingsley Hills Sdn. Bhd. (「KHSB」) (控股股東拿督吳明權控制的關聯公司) 按正常商業條款訂立的合約，本集團有權收取因附屬大樓誤期完工而產生的誤期損害約定賠償金。由於本公司董事認為KHSB並非以股東身份與本集團訂立建築合約，故本公司董事已決定將所收取KHSB的誤期損害約定賠償金確認為其他收益。

5. Loss Before Income Tax

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

5. 除所得稅前虧損

除所得稅前虧損經扣除/(計入)下列各項：

Three months ended 30 September
截至9月30日止三個月

	2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
Auditor's remuneration	104,583	18,229
Employee costs	3,425,869	2,603,526
Depreciation of property, plant and equipment:		
– Owned	592,356	555,022
– Held under finance leases	–	10,722
Minimum lease payments received under operating leases from leasing of properties less outgoings in the period	(5,000)	(5,900)
Minimum lease payments under operating leases recognised as expense in the period	94,668	96,834
Listing expenses (including professional fees and other expenses)	–	2,465,015

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

6. Income Tax Expense

Malaysian profits tax is calculated at the statutory tax rate of 24% of the estimated taxable profit for the three months ended 30 September 2018 and 2017.

Certain subsidiaries of the Company located in Malaysia were recognised as small and medium scale companies by the Malaysia tax authority and entitled a preferential tax rate of 18% for the three months period ended 30 September 2018 and 2017. For estimated taxable profit in excess of RM500,000, statutory tax rate of 24% is still applicable.

No provision for Hong Kong profits tax has been made as the Group had no taxable profits arising in Hong Kong for the three months ended 30 September 2018 and 2017. Taxation for overseas subsidiaries is similarly charged at the appropriate current rates of taxation ruling in the relevant jurisdictions.

6. 所得稅開支

截至2018年及2017年9月30日止三個月，馬來西亞利得稅按估計應課稅溢利24%的法定稅率計算。

本公司若干附屬公司乃位於馬來西亞，被馬來西亞稅務機關認定為中小型公司，截至2018年及2017年9月30日止三個月期間享有18%優惠稅率。倘估計應課稅溢利超過500,000令吉，則仍適用24%的法定稅率。

由於截至2018年及2017年9月30日止三個月，本集團並無源自香港的任何應課稅溢利，因此本集團並無就香港利得稅計提任何撥備。海外附屬公司的稅項同樣按相關司法權區當時適用稅率扣除。

Three months ended 30 September
截至9月30日止三個月

		2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
Current Tax – Malaysian profits tax:	即期稅項－馬來西亞利得稅：		
– Charge for the period	– 期內支出	-	14,909
– Under provision in prior years	– 往年撥備不足	-	-
		-	14,909
Income tax expense	所得稅開支	-	14,909

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

7. Loss Per Share

7. 每股虧損

Three months ended 30 September
截至9月30日止三個月

		2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
Basic and diluted (RM sen)	基本及攤薄(令吉仙)	(0.41)	(0.55)

The calculation of the basic loss per share is based on the following data:

每股基本虧損乃基於以下數據計算：

Losses

虧損

Three months ended 30 September
截至9月30日止三個月

		2018 2018年 RM 令吉 (unaudited) (未經審核)	2017 2017年 RM 令吉 (unaudited) (未經審核)
Loss for the period attributable to the owners of the Company	本公司擁有人應佔期內虧損	(3,300,950)	(3,283,653)

Number of shares

股份數目

Weighted average number of ordinary shares in issue during the period	期內已發行普通股加權平均數	800,000,000	600,000,000
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The weighted average number of ordinary shares for the purpose of calculating basic loss per share has been determined on the assumption that the Reorganisation and the capitalisation issue had been effective on 1 July 2016. There is no diluted loss per shares as there is no potential dilutive share during both periods.

用於計算每股基本虧損的普通股加權平均數乃按重組及資本化發行已於2016年7月1日生效之假設釐定。因兩個期間內均無潛在攤薄股份，故無每股攤薄虧損。

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