



AURUM PACIFIC[®]
奧 栢 中 國 集 團
STOCK CODE 8148.HK

Aurum Pacific (China) Group Limited 奧栢中國集團有限公司

(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: 8148

THIRD QUARTERLY REPORT 2017 第三季度業績報告

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

GEM has been positioned as a market designed to accommodate companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.

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

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This report, for which the directors (the “Directors”) of Aurum Pacific (China) Group Limited (the “Company”) 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: (1) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive; (2) there are no other matters the omission of which would make any statement herein or this report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are found on bases and assumptions that are fair and reasonable.

香港聯合交易所有限公司(「聯交所」)創業板(「創業板」)的特色

創業板乃為較於聯交所上市的其他公司帶有更高投資風險的公司提供上市的市場。有意投資者應瞭解投資於此類公司的潛在風險，並應經過審慎周詳考慮後方作出投資決定。創業板的較高風險及其他特色，表示創業板較適合專業及其他經驗豐富的投資者。

由於創業板上市公司的新興性質使然，在創業板買賣的證券可能會較於聯交所主板買賣之證券承受較大的市場波動風險，同時亦無法保證在創業板買賣的證券會有高流通量的市場。

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本報告乃遵照聯交所創業板證券上市規則(「創業板上市規則」)而刊載，旨在提供有關奧栢中國集團有限公司(「本公司」)的資料；本公司的董事(「董事」)願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信：(1)本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分；(2)且並無遺漏其他事項，足以令致本報告或其所載任何陳述產生誤導；及(3)本報告所表達之一切意見乃經審慎周詳考慮後達致，並以公平合理之基準及假設為依據。

UNAUDITED THIRD QUARTERLY RESULTS

第三季度未經審核業績

The board of directors of the Company (the “Board”) hereby presents the unaudited consolidated results of the Company and its subsidiaries (collectively, the “Group”) for the three months and nine months ended 30 September 2017, together with the comparative figures for the corresponding periods in 2016 as follows:

本公司董事會(「董事會」)謹此提呈本公司及其附屬公司(統稱「本集團」)截至二零一七年九月三十日止三個月及九個月之未經審核綜合業績，連同二零一六年同期之比較數字如下：

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the three months and nine months ended 30 September 2017 截至二零一七年九月三十日止三個月及九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Notes 附註	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
			2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Continuing operations	持續經營業務					
Revenue	收益	2	24,878	8,674	59,532	24,399
Cost of sales	銷售成本		(3,932)	(1,830)	(8,443)	(5,322)
Gross profit	毛利		20,946	6,844	51,089	19,077
Other revenue	其他收益	3	128	2	153	33
Changes in fair value of:	公平值變動：					
– prepayment option embedded in promissory note issued	– 已發行承兌票據附帶之提前還款權		(95)	–	(576)	(1,753)
– consideration payable for business combination	– 業務合併應付代價		(1,528)	–	(5,562)	–
– contingent consideration assets for business combination	– 業務合併或然代價資產		(2,364)	–	(5,743)	–
Administrative expenses	行政開支		(10,119)	(15,213)	(41,377)	(31,448)
Research and development expenses	研發開支		(3,009)	(1,859)	(9,792)	(5,252)
Selling and distribution expenses	銷售及營銷開支		(1,662)	(728)	(4,648)	(2,208)
Profit/(loss) from operations	經營溢利/(虧損)		2,297	(10,954)	(16,456)	(21,551)
Finance costs	融資成本	4	(612)	–	(1,803)	(219)
Share of profit of associates	應佔聯營公司溢利		315	–	631	–

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the three months and nine months ended 30 September 2017 截至二零一七年九月三十日止三個月及九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Notes 附註					
	Profit/(loss) before taxation	2,000	(10,954)	(17,628)	(21,770)
	Income tax (expenses)/credit	(2,446)	101	(2,002)	71
	Loss for the period from continuing operations	(446)	(10,853)	(19,630)	(21,699)
	Discontinued operation				
	Loss for the period from discontinued operation	-	-	-	(8,237)
	Loss for the period	(446)	(10,853)	(19,630)	(29,936)
	Attributable to:				
	- owners of the Company	(4,908)	(10,853)	(23,716)	(28,458)
	- non-controlling interests	4,462	-	4,086	(1,478)
		(446)	(10,853)	(19,630)	(29,936)
		HK cents 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核) (Restated) (經重列)
	Loss per share				
	From continuing and discontinued operations				
	- Basic and diluted	(0.45)	(1.27)	(2.19)	(4.27)
	From continuing operations				
	- Basic and diluted	(0.45)	(1.27)	(2.19)	(3.26)
	From discontinued operation				
	- Basic and diluted	-	-	-	(1.01)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

For the three months and nine months ended 30 September 2017 截至二零一七年九月三十日止三個月及九個月

(Expressed in Hong Kong dollars) (以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
Loss for the period	期內虧損	(446)	(10,853)	(19,630)	(29,936)
Other comprehensive (expenses)/income for the period, net of nil tax	期內其他全面(開支)/收入，經扣除零稅項				
<i>Items that may be reclassified subsequently to profit or loss:</i>	<i>其後可能重新分類至損益之項目：</i>				
Exchange differences:	匯兌差額：				
– On translation of financial statements of foreign operations	– 換算外國經營業務財務報表	147	(6)	886	(938)
– Release upon disposal of discontinued operation	– 出售已終止經營業務時轉撥	–	–	–	7,410
– Release upon deregistration of a subsidiary	– 附屬公司撤銷註冊時轉撥	–	–	–	4
Total comprehensive expenses for the period	期內全面開支總額	(299)	(10,859)	(18,744)	(23,460)
Attributable to:	以下人士應佔：				
– owners of the Company	– 本公司擁有人	(4,761)	(10,859)	(22,830)	(21,950)
– non-controlling interests	– 非控股權益	4,462	–	4,086	(1,510)
		(299)	(10,859)	(18,744)	(23,460)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the nine months ended 30 September 2017 and 30 September 2016 截至二零一七年九月三十日及二零一六年九月三十日止九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔						Non-controlling interests		Total
		Share capital	Share premium	Capital reserve	Capital surplus	Exchange reserve	Accumulated losses	Total	Non-controlling interests	Total
		股本	股份溢價	資本儲備	資本盈餘	匯兌儲備	累計虧損	總計	非控股權益	總額
		HK\$'000	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	千港元
At 1 January 2016 (Audited)	於二零一六年一月一日(經審核)	20,160	274,640	2,427	16,699	(6,450)	(76,527)	230,949	4,618	235,567
Loss for the period	期內虧損	-	-	-	-	-	(28,458)	(28,458)	(1,478)	(29,936)
Exchange differences:	匯兌差額:									
On translation of financial statements of foreign operations, net of nil tax	換算外國業務財務報表，經扣除零稅項	-	-	-	-	(906)	-	(906)	(32)	(938)
Release upon disposal of discontinued operation	出售已終止經營業務時轉撥	-	-	-	-	7,410	-	7,410	-	7,410
Release upon deregistration of a subsidiary	附屬公司撤銷註冊時轉撥	-	-	-	-	4	-	4	-	4
Total comprehensive income/(expenses) for the period	期內全面收入/(開支)總額	-	-	-	-	6,508	(28,458)	(21,950)	(1,510)	(23,460)
Issue of shares (note 10(vi))	發行股份(附註10(vi))	16,128	60,831	-	-	-	-	76,959	-	76,959
Derecognition of non-controlling interests upon discontinued operation (note 8)	終止經營業務時取消確認非控股權益(附註8)	-	-	-	-	-	-	-	(3,108)	(3,108)
		16,128	60,831	-	-	6,508	(28,458)	55,009	(4,618)	50,391
At 30 September 2016 (Unaudited)	於二零一六年九月三十日(未經審核)	36,288	335,471	2,427	16,699	58	(104,985)	285,958	-	285,958
At 1 January 2017 (Audited)	於二零一七年一月一日(經審核)	36,288	335,501	2,427	16,699	(143)	(114,513)	276,259	22,185	298,444
(Loss)/profit for the period	期內(虧損)/溢利	-	-	-	-	-	(23,716)	(23,716)	4,086	(19,630)
Exchange differences on translation of financial statements of foreign operations, net of nil tax	換算外國業務財務報表之匯兌差額，經扣除零稅項	-	-	-	-	886	-	886	-	886
Total comprehensive income/(expenses) for the period	期內全面收入/(開支)總額	-	-	-	-	886	(23,716)	(22,830)	4,086	(18,744)
Issue of shares (note 10(v))	發行股份(附註10(v))	7,258	21,042	-	-	-	-	28,300	-	28,300
		7,258	21,042	-	-	886	(23,716)	5,470	4,086	9,556
At 30 September 2017 (Unaudited)	於二零一七年九月三十日(未經審核)	43,546	356,543	2,427	16,699	743	(138,229)	281,729	26,271	308,000

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

(Expressed in Hong Kong dollars)

(以港元列示)

1. BASIS OF PREPARATION AND PRINCIPAL ACCOUNTING POLICIES

The Group's unaudited interim condensed consolidated financial statements have been prepared in accordance with the applicable disclosure requirements of Chapter 18 of the GEM Listing Rules and Hong Kong Accounting Standard 34 (HKAS 34) Interim Financial Reporting.

The unaudited condensed consolidated financial statements have been prepared under the historical cost basis except that contingent consideration assets or liabilities arising from a business combination and derivative financial instruments are stated at its fair values. The principal accounting policies used in the preparation of these unaudited condensed consolidated financial statements are consistent with those used in the annual consolidated financial statements for the year ended 31 December 2016 except in relation to the new and revised standards, amendments and interpretations ("new and revised HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") that are adopted for the first time for the current period's financial statements. The adoption of these new and revised HKFRSs has had no material impact on the unaudited condensed consolidated financial statements.

The Group has not early adopted any new HKFRSs that have been issued but are not yet effective.

1. 編製基準及主要會計政策

本集團未經審核中期簡明綜合財務報表乃根據創業板上市規則第18章所載適用披露規定及香港會計準則第34號(香港會計準則第34號)中期財務報告編製。

未經審核簡明綜合財務報表乃根據歷史成本法編製，惟業務合併產生的或然代價資產或負債及衍生金融工具按其公平值呈列。除當期財務報表首次採用由香港會計師公會(「香港會計師公會」)頒佈之新訂及經修訂準則、修訂及詮釋(「新訂及經修訂香港財務報告準則」)外，編製此等未經審核簡明綜合財務報表時採用之主要會計政策與編製截至二零一六年十二月三十一日止年度全年綜合財務報表所採用者一致。採納該等新訂及經修訂香港財務報告準則對未經審核簡明綜合財務報表並無構成重大影響。

本集團並無提前採納任何已頒佈但尚未生效之新訂香港財務報告準則。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

(Expressed in Hong Kong dollars)

(以港元列示)

2. REVENUE

Revenue represents the sales value of goods and services supplied to customers from the provision of software platform, interest income earned from the money lending business and income generated from mobile games development as follows:

2. 收益

收益指透過提供軟件平台而供應予客戶的貨品及服務的銷售價值、放債業務所賺取之利息收入以及開發手機遊戲所產生之收入如下：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
Continuing operations	持續經營業務				
Provision of software platform	提供軟件平台	4,366	4,533	14,466	14,463
Interest income from money lending	放債業務所得利息收入	3,469	4,141	11,232	9,936
Mobile gaming income	手機遊戲收入	17,043	-	33,834	-
		24,878	8,674	59,532	24,399

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

(Expressed in Hong Kong dollars)

(以港元列示)

3. OTHER REVENUE

Continuing operations

Sundry income

持續經營業務

雜項收入

3. 其他收益

Three months ended
30 September

截至九月三十日止三個月

Nine months ended
30 September

截至九月三十日止九個月

2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
128	2	153	33

4. FINANCE COSTS

Continuing operations

Interest expense on financial liabilities not at fair value through profit or loss

- Interest on mortgage loan
- Interest on obligations under finance lease

持續經營業務

並非按公平值計入損益之金融負債利息開支

- 銀行按揭利息
- 融資租約承擔之利息

4. 融資成本

Three months ended
30 September

截至九月三十日止三個月

Nine months ended
30 September

截至九月三十日止九個月

2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
560	-	1,680	219
52	-	123	-
612	-	1,803	219

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

(Expressed in Hong Kong dollars)

(以港元列示)

5. PROFIT/(LOSS) BEFORE TAXATION

Loss before taxation is arrived at after charging:

5. 除稅前溢利／(虧損)

除稅前虧損已扣除下列各項：

		Three months ended 30 September		Nine months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止九個月	
		2017	2016	2017	2016
		二零一七年	二零一六年	二零一七年	二零一六年
		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)
Continuing operations	持續經營業務				
Staff costs (including directors' remuneration)	員工成本(包括董事酬金)				
– Salaries, wages and other benefits	– 薪金、工資及其他福利	7,460	5,777	23,523	16,992
– Contributions to defined contribution retirement plan	– 固定供款退休計劃供款	274	251	835	721
		7,734	6,028	24,358	17,713
Auditor's remuneration	核數師酬金	39	182	415	710
Amortisation of intangible assets	無形資產攤銷	3,723	541	11,148	1,622
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,788	1,509	5,254	2,014
Operating lease charges:	經營租約開支：				
– minimum lease payments	– 最低租約款項				
– property rentals	– 物業租賃	1,367	866	4,238	3,163
Impairment loss on goodwill	商譽減值虧損	–	1,431	–	1,431
Write-off of intangible assets	撇銷無形資產	–	1,097	–	1,097
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	–	–	–	2,161

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簡明綜合財務報表附註

(Expressed in Hong Kong dollars)

(以港元列示)

6. INCOME TAX RELATING TO CONTINUING OPERATIONS

Income tax in the condensed consolidated statement of profit or loss represents:

6. 持續經營業務相關所得稅

簡明綜合損益表之所得稅指：

		Three months ended 30 September		Nine months ended 30 September	
		截至九月三十日止三個月		截至九月三十日止九個月	
		2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)
Current tax	即期稅項				
– Hong Kong Profits Tax	– 香港利得稅				
Provision for the period	期內撥備	–	21	125	130
Deferred tax expenses/(credit)	遞延稅項開支/ (抵免)	2,446	(122)	1,877	(201)
Total income tax expenses/ (credit)	所得稅開支/(抵免) 總額	2,446	(101)	2,002	(71)

The provision for Hong Kong Profits Tax for the nine months ended 30 September 2017 is calculated at 16.5% (2016: 16.5%) of the estimated assessable profits for the period.

Pursuant to the rules and regulations of the Cayman Islands and the British Virgin Islands, the Group is not subject to any income tax in the respective jurisdictions.

No provision for enterprise income tax of the PRC has been made as the subsidiaries incorporated in the PRC have estimated tax losses for the periods ended 30 September 2017 and 2016.

截至二零一七年九月三十日止九個月的香港利得稅撥備乃基於期內估計應課稅溢利之16.5%(二零一六年：16.5%)計算。

根據開曼群島及英屬處女群島的規則及規例，本集團毋須繳納任何相關司法權區的所得稅。

由於中國註冊成立之附屬公司於截至二零一七年及二零一六年九月三十日止期間有估計稅項虧損，故並無計提中國企業所得稅撥備。

7. DIVIDENDS

The Board does not recommend the payment of any interim dividend for the nine months ended 30 September 2017 (2016: HK\$Nil).

7. 股息

董事會不建議就截至二零一七年九月三十日止九個月派付任何中期股息(二零一六年：零港元)。

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(以港元列示)

8. DISCONTINUED OPERATION AND DISPOSAL OF SUBSIDIARIES

On 9 March 2016, the Company entered into a sale and purchase agreement in relation to a disposal of entire equity interest of Native Hope Limited and its subsidiaries (together, "NH Group"), which carried out custom-made software development business including urban grid management system, internet marketing and other projects. The disposal was completed on 30 June 2016 on which date control of the operations passed to the acquirer.

Financial information relating to the discontinued operation is as follows:

8. 已終止經營業務及出售附屬公司

於二零一六年三月九日，本公司簽訂有關出售然望有限公司及其附屬公司（統稱為「然望集團」）全部權益之買賣協議，該集團從事軟件訂製化開發業務，包括城市網格管理系統、網絡營銷及其他項目。出售事項於二零一六年六月三十日完成，而經營業務控制權亦於同日轉讓予收購方。

有關已終止經營業務之財務資料如下：

	Three months ended 30 September		Nine months ended 30 September	
	截至九月三十日止三個月		截至九月三十日止九個月	
	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Revenue	-	-	-	521
Cost of sales	-	-	-	(712)
Other revenue	-	-	-	8
Administrative expenses	-	-	-	(2,342)
Research and development expenses	-	-	-	(940)
Selling and distribution expenses	-	-	-	(533)
Loss before taxation	-	-	-	(3,998)
Income tax expenses	-	-	-	(372)
Loss for the period from discontinued operation	-	-	-	(4,370)
Loss on disposal	-	-	-	(3,867)
Loss for the period from discontinued operation	-	-	-	(8,237)

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(Expressed in Hong Kong dollars)

(以港元列示)

8. DISCONTINUED OPERATION AND DISPOSAL OF SUBSIDIARIES (CONTINUED)

Loss for the period from discontinued operation include the following:

8. 已終止經營業務及出售附屬公司(續)

已終止經營業務期內虧損包括下列各項：

	Three months ended 30 September		Nine months ended 30 September	
	截至九月三十日止三個月		截至九月三十日止九個月	
	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)	2016 二零一六年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Staff costs (including directors' remuneration)				
– Salaries, wages and other benefits	–	–	–	2,662
– Contributions to defined contribution retirement plan	–	–	–	101
	–	–	–	2,763
Amortisation of intangible assets	–	–	–	585
Depreciation of property, plant and equipment	–	–	–	30
Operating lease charges:				
– minimum lease payments	–	–	–	124
– property rentals	–	–	–	

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(以港元列示)

8. DISCONTINUED OPERATION AND DISPOSAL OF SUBSIDIARIES (CONTINUED)

The assets and liabilities disposed at completion date comprise:

8. 已終止經營業務及出售附屬公司(續)

於完成日出售的資產及負債包括：

		HK\$'000 千港元
Property, plant and equipment	物業、廠房及設備	26
Properties under development	發展中物業	2,652
Intangible assets	無形資產	8,698
Goodwill	商譽	67,972
Trade and other receivables	應收賬款及其他應收款項	3,727
Cash and cash equivalents	現金及現金等價物	9,574
Other payables	其他應付款	(778)
Current tax liabilities	即期稅項負債	(1,143)
Deferred tax liabilities	遞延稅項負債	(2,169)
Net assets	資產淨值	88,559
Non-controlling interests	非控股權益	(3,108)
Net assets disposed of	已出售資產淨值	85,451
Net consideration	代價淨值	88,994
		3,543
Cumulative exchange loss reclassified from equity to profit or loss upon disposal of subsidiaries	於出售附屬公司時由權益重新分類至損益的累計匯兌虧損	(7,410)
Loss on disposal	出售虧損	(3,867)
Consideration	代價	
Cash consideration	現金代價	58,745
Assignment of the amount due from the Group to NH Group	轉讓應收本集團款項予然望集團	1,255
Set-off the remaining consideration payable	抵銷餘下應付代價	30,000
Disposal related costs	出售有關成本	(1,006)
Net consideration	代價淨值	88,994
Net cash flow on disposal of subsidiaries	出售附屬公司現金流淨值	
Consideration settled in cash	以現金支付之代價	58,745
Disposal related costs	出售有關成本	(1,006)
Cash and cash equivalents of subsidiaries disposed	出售附屬公司之現金及現金等價物	(9,574)
Net cash inflow generated from the disposal	出售所產生現金流入淨值	48,165

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(以港元列示)

9. LOSS PER SHARE

(a) Basic loss per share

(i) From continuing and discontinued operations

The calculation of loss per share for the nine months ended 30 September 2017 is based on the loss for the period attributable to owners of the Company of HK\$23,716,000 (2016: HK\$28,458,000), and the weighted average number of ordinary shares of 1,082,658,462 (2016: 666,705,812) in issue during the period.

The calculation of loss per share for the three months ended 30 September 2017 is based on the loss for the period attributable to owners of the Company of HK\$4,908,000 (2016: HK\$10,853,000), and the weighted average number of ordinary shares of 1,088,640,000 (2016: 857,113,365) in issue during the period.

(ii) From continuing operations

The calculation of loss per share for the nine months ended 30 September 2017 is based on the loss for the period attributable to owners of the Company of HK\$23,716,000 (2016: restated: HK\$21,699,000), and the weighted average number of ordinary shares of 1,082,658,462 (2016: 666,705,812) in issue during the period.

The calculation of loss per share for the three months ended 30 September 2017 is based on the loss for the period attributable to owners of the Company of HK\$4,908,000 (2016: HK\$10,853,000), and the weighted average number of ordinary shares of 1,088,640,000 (2016: 857,113,365) in issue during the period.

9. 每股虧損

(a) 每股基本虧損

(i) 來自持續及已終止經營業務

截至二零一七年九月三十日止九個月之每股虧損乃按本公司擁有人應佔期內虧損23,716,000港元(二零一六年: 28,458,000港元)及期內已發行普通股之加權平均數1,082,658,462股(二零一六年: 666,705,812股)計算。

截至二零一七年九月三十日止三個月之每股虧損乃按本公司擁有人應佔期內虧損4,908,000港元(二零一六年: 10,853,000港元)及期內已發行普通股之加權平均數1,088,640,000股(二零一六年: 857,113,365股)計算。

(ii) 來自持續經營業務

截至二零一七年九月三十日止九個月之每股虧損乃按本公司擁有人應佔期內虧損23,716,000港元(二零一六年: 經重列: 21,699,000港元)及期內已發行普通股之加權平均數1,082,658,462股(二零一六年: 666,705,812股)計算。

截至二零一七年九月三十日止三個月之每股虧損乃按本公司擁有人應佔期內虧損4,908,000港元(二零一六年: 10,853,000港元)及期內已發行普通股之加權平均數1,088,640,000股(二零一六年: 857,113,365股)計算。

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(以港元列示)

9. LOSS PER SHARE (CONTINUED)

(a) Basic loss per share (Continued)

(iii) From discontinued operation

The calculation of loss per share for the nine months ended 30 September 2017 is based on the loss for the period attributable to owners of the Company of HK\$nil (2016: restated: loss of HK\$6,759,000), and the weighted average number of ordinary shares of 1,082,658,462 (2016: 666,705,812) in issue during the period.

The calculation of loss per share for the three months ended 30 September 2017 is based on the loss for the period attributable to owners of the Company of HK\$nil (2016: loss of HK\$nil), and the weighted average number of ordinary shares of 1,088,640,000 (2016: 857,113,365) in issue during the period.

(b) Diluted loss per share

The diluted loss per share for the periods ended 30 September 2017 and 2016 is the same as the basic loss per share as there were no potentially dilutive ordinary shares in issue.

9. 每股虧損(續)

(a) 每股基本虧損(續)

(iii) 來自已終止經營業務

截至二零一七年九月三十日止九個月之每股虧損乃按本公司擁有人應佔期內虧損零港元(二零一六年: 經重列: 虧損6,759,000港元)及期內已發行普通股之加權平均數1,082,658,462股(二零一六年: 666,705,812股)計算。

截至二零一七年九月三十日止三個月之每股虧損乃按本公司擁有人應佔期內虧損零港元(二零一六年: 虧損零港元)及期內已發行普通股之加權平均數1,088,640,000股(二零一六年: 857,113,365股)計算。

(b) 每股攤薄虧損

由於概無任何潛在攤薄已發行普通股, 故截至二零一七年及二零一六年九月三十日止期間之每股攤薄虧損與每股基本虧損相同。

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10. SHARE CAPITAL

(i) Authorised and issued share capital

Authorised: Ordinary shares	法定： 普通股	Number of shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
At 1 January 2016 of HK\$0.004 each	於二零一六年一月一日每股面值0.004港元	10,000,000	40,000
Share consolidation (note (ii))	股份合併(附註(ii))	(9,000,000)	-
Increase in authorised capital (note (iii))	法定股本增加(附註(iii))	2,000,000	80,000
At 30 September 2016 and 30 September 2017 of HK\$0.04 each	於二零一六年九月三十日及二零一七年 九月三十日每股面值0.04港元	3,000,000	120,000
Issued and fully paid: Ordinary shares	已發行及繳足： 普通股		
At 1 January 2016 of HK\$0.004 each	於二零一六年一月一日每股面值0.004港元	5,040,000	20,160
Share consolidation (note (ii))	股份合併(附註(ii))	(4,536,000)	-
Issue of shares (note (iv))	發行股份(附註(iv))	403,200	16,128
At 30 September 2016 of HK\$0.04 each	於二零一六年九月三十日每股面值0.04港元	907,200	36,288
At 1 January 2017 of HK\$0.04 each	於二零一七年一月一日每股面值0.04港元	907,200	36,288
Issue of shares (note (v))	發行股份(附註(v))	181,440	7,258
At 30 September 2017 of HK\$0.04 each	於二零一七年九月三十日每股面值0.04港元	1,088,640	43,546

10. 股本

(i) 法定及已發行股本

Authorised: Ordinary shares	法定： 普通股	Number of shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
At 1 January 2016 of HK\$0.004 each	於二零一六年一月一日每股面值0.004港元	10,000,000	40,000
Share consolidation (note (ii))	股份合併(附註(ii))	(9,000,000)	-
Increase in authorised capital (note (iii))	法定股本增加(附註(iii))	2,000,000	80,000
At 30 September 2016 and 30 September 2017 of HK\$0.04 each	於二零一六年九月三十日及二零一七年 九月三十日每股面值0.04港元	3,000,000	120,000
Issued and fully paid: Ordinary shares	已發行及繳足： 普通股		
At 1 January 2016 of HK\$0.004 each	於二零一六年一月一日每股面值0.004港元	5,040,000	20,160
Share consolidation (note (ii))	股份合併(附註(ii))	(4,536,000)	-
Issue of shares (note (iv))	發行股份(附註(iv))	403,200	16,128
At 30 September 2016 of HK\$0.04 each	於二零一六年九月三十日每股面值0.04港元	907,200	36,288
At 1 January 2017 of HK\$0.04 each	於二零一七年一月一日每股面值0.04港元	907,200	36,288
Issue of shares (note (v))	發行股份(附註(v))	181,440	7,258
At 30 September 2017 of HK\$0.04 each	於二零一七年九月三十日每股面值0.04港元	1,088,640	43,546

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10. SHARE CAPITAL (CONTINUED)

(ii) Share consolidation

By an ordinary resolution passed at the extraordinary general meeting on 19 February 2016, every 10 issued and unissued ordinary shares of HK\$0.004 each were consolidated into 1 new ordinary share (the "Consolidated Share") of HK\$0.04 each (the "Share Consolidation"). Following the Share Consolidation which has become effective on 22 February 2016, the authorised share capital of the Company are HK\$40,000,000 divided into 1,000,000,000 Consolidated Shares of HK\$0.04 each, of which 504,000,000 Consolidated Shares are in issue and fully paid. Details of the Share Consolidation are set out in the Company's announcements dated 8 January 2016 and 19 February 2016 and the Company's circular dated 29 January 2016.

(iii) Increase in authorised share capital

Upon the Share Consolidation becoming effective, the authorised share capital of the Company was increased from HK\$40,000,000 divided into 1,000,000,000 ordinary shares to HK\$120,000,000 divided into 3,000,000,000 ordinary shares by the creation of an additional 2,000,000,000 ordinary shares of the Company and such shares shall rank pari passu with all existing shares of the Company was approved by the shareholders of the Company in an extraordinary general meeting on 19 February 2016.

10. 股本(續)

(ii) 股份合併

通過於二零一六年二月十九日舉行之股東特別大會上通過之一項普通決議案，每十股已發行及未發行每股面值0.004港元的普通股已合併(「股份合併」)為一股每股面值0.04港元的新普通股(「合併股份」)。緊隨於二零一六年二月二十二日生效的股份合併後，本公司之法定股本為40,000,000港元，分為1,000,000,000股每股面值0.04港元的合併股份，其中504,000,000股合併股份為已發行及繳足。有關股份合併詳情載於本公司日期為二零一六年一月八日及二零一六年二月十九日之公告以及本公司日期為二零一六年一月二十九日之通函內。

(iii) 法定股本增加

本公司股東於二零一六年二月十九日之股東特別大會上批准於股份合併生效後，藉增設額外2,000,000,000股本公司的普通股將本公司的法定股本由40,000,000港元分為1,000,000,000股普通股增加至120,000,000港元分為3,000,000,000股普通股，該等股份將與所有本公司所有現有股份享有同樣地位。

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10. SHARE CAPITAL (CONTINUED)

(iv) Issue of shares

On 29 March 2016, the Company and Gransing Securities Co., Limited entered into an underwriting agreement in relation to the issue of shares by way of open offer to the qualifying shareholders on the basis of one offer share for every two existing shares held on the record date (i.e. 21 April 2016) at the subscription price of HK\$0.24 per offer share ("Open Offer"). Upon the completion of the Open Offer on 17 May 2016, the Open Offer raised approximately HK\$60,480,000 before deduction of expenses by issuing 252,000,000 ordinary shares of HK\$0.04 each. Details of the Open Offer are set out in the Company's announcements dated 29 March 2016, 14 April 2016 and 16 May 2016 and the Company's prospectus dated 22 April 2016.

Pursuant to the placing completed on 3 August 2016, the Company issued 151,200,000 ordinary shares of HK\$0.04 each at a placing price of HK\$0.129 per placing share, resulting in net proceeds of approximately HK\$19,000,000. Details of the placing are set out in the Company's announcements dated 8 July 2016 and 3 August 2016.

(v) Issue of shares

Pursuant to the placing completed on 10 January 2017, the Company issued 181,440,000 ordinary shares of HK\$0.04 each at a placing price of HK\$0.16 per placing share, resulting in net proceeds of approximately HK\$28,270,000. Details of the placing are set out in the Company's announcements dated 16 December 2016 and 10 January 2017.

10. 股本(續)

(iv) 發行股份

於二零一六年三月二十九日，本公司與鼎成證券有限公司訂立包銷協議，內容有關以公開發售方式發行股份予合資格股東(基準為其於記錄日期(即二零一六年四月二十一日)每持有兩股現有股份按每股發售股份0.24港元之認購價獲發一股發售股份)(「公開發售」)。公開發售於二零一六年五月十七日完成後，公開發售透過發行252,000,000股每股面值0.04港元的普通股集資約60,480,000港元(未扣除開支)。有關公開發售詳情載於本公司日期為二零一六年三月二十九日、二零一六年四月十四日及二零一六年五月十六日之公告及本公司日期為二零一六年四月二十二日的章程內。

根據於二零一六年八月三日完成的配售，本公司以配售價每股配售股份0.129港元，發行151,200,000股每股面值0.04港元的普通股，所得款項淨額約19,000,000港元。有關配售的詳情載於本公司日期為二零一六年七月八日及二零一六年八月三日之公告內。

(v) 發行股份

根據於二零一七年一月十日完成之配售，本公司以配售價每股配售股份0.16港元發行181,440,000股每股面值0.04港元之普通股，所得款項淨額約28,270,000港元。配售的詳情載於本公司日期為二零一六年十二月十六日及二零一七年一月十日之公告。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

(Expressed in Hong Kong dollars)

(以港元列示)

11. COMPARATIVE FIGURES

Certain comparative figures for the corresponding period in 2016 have been reclassified to conform to the current period presentation. The changes included the reclassification of gain on disposal of subsidiaries and reclassification of cumulative exchange reserve from equity upon disposal of subsidiaries previously classified under continuing operations to the discontinued operation. The new classification of the accounting items was considered to provide a more appropriate presentation of the Group's results.

12. EVENTS AFTER THE REPORTING PERIOD

Legal Proceedings in the Netherlands

On 5 October 2017, the Company was informed by its Dutch legal advisers that a writ issued from the Dutch Court was served on Tri King International Limited ("Tri-King"), a wholly owned subsidiary of the Company, at its correspondence address in the Netherlands. Fore Freedom B.V. and XXLnet B.V. (collectively the "Plaintiffs") have made claims against Tri King for EUR2.8 million and EUR490,000 respectively allegedly being debt owed by Tri King to the Plaintiffs.

After the summary hearing, the Dutch Court has delivered a judgment which rejected all the claims of the Plaintiffs and ordered the Plaintiffs to pay the legal costs of Tri King amounted to EUR4,710 which payment is immediately enforceable.

As advised by the legal advisers to the Company as to the Netherlands laws, the parties may apply for an appeal in respect of the judgment within four weeks failing which the judgment shall be regarded as final. Alternatively the Plaintiffs may bring a new and separate legal proceedings on merits at the Dutch Court which will involve detail examination of evidence and arguments by both parties. As at the date hereof, the Company has not received any further document from the plaintiffs regarding the matter.

Details of the legal proceedings are set out in the announcements of the Company dated 6 October 2017 and 3 November 2017.

11. 比較數字

於二零一六年有關期間的若干比較數字已重新分類以配合當期呈列。該等變動包括將出售附屬公司的收益重新分類及於出售之前分類於持續經營業務項下的附屬公司時將累計匯兌儲備由權益重新分類至已終止經營業務。會計項目之新分類方式被認為較適合呈列本集團之業績。

12. 報告期後事項

於荷蘭之法律訴訟

於二零一七年十月五日，本公司獲其荷蘭法律顧問告知，荷蘭法院向本公司全資附屬公司三皇國際有限公司（「三皇」）於荷蘭之通訊地址發出令狀。Fore Freedom B.V.及XXLnet B.V.（統稱「原告」）已分別向三皇索償2,800,000歐元及490,000歐元，指稱為三皇結欠原告之債務。

於簡易聆訊後，荷蘭法院頒佈判決，駁回原告之所有索償，並下令原告支付三皇之法律成本4,710歐元，有關付款須立即強制執行。

誠如本公司有關荷蘭法律之法律顧問所告知，雙方可於四星期內就判決申請上訴，如未能於指定期間申請上訴，該判決將被視為最終判決。另一方面，原告可於荷蘭法院就法律依據提出新及獨立之法律訴訟，此將牽涉雙方詳細審閱證據及論證。於本報告日期，本公司尚未接獲原告有關此事宜之任何文件。

法律訴訟之詳情載於本公司日期為二零一七年十月六日和二零一七年十一月三日之公告。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

RESULTS

For the nine months ended 30 September 2017, the Group recorded a total revenue from continuing operations of approximately HK\$59,532,000 as compared with approximately HK\$24,399,000 for the same period in 2016. The increase in revenue from continuing operations was mainly due to contribution of the revenue of approximately HK\$33,834,000 from the new mobile game business acquired on 25 October 2016.

Loss attributable to owners of the Company decreased to approximately HK\$23,716,000 for the nine months ended 30 September 2017 as compared with that of approximately HK\$28,458,000 for the same period in 2016. The decrease in loss was mainly due to the net effect of (i) the recognition of estimated changes in fair value of consideration payable for business combination of approximately HK\$5,562,000 relating to the acquisition of 60% equity interest in First Surplus Investments Ltd. and its subsidiaries (the "acquisition of FS Group") completed on 25 October 2016; (ii) the recognition of estimated changes in fair value of contingent consideration assets for business combination of approximately HK\$5,743,000 relating to the acquisition of FS Group completed on 25 October 2016; (iii) the absence of the loss of approximately HK\$8,237,000 from the discontinued operation relating to a disposal of the entire equity interest of Native Hope Limited and its subsidiaries completed on 30 June 2016; (iv) the absence of write-off of intangible assets of approximately HK\$1,097,000 on 30 September 2016; (v) the absence of the impairment loss on goodwill of approximately HK\$1,431,000 on 30 September 2016 and (vi) the improvement of the operation resulted from the favorable performance of the mobile game business acquired on 25 October 2016.

DIVIDEND

The Directors do not recommend the payment of any interim dividend for the nine months ended 30 September 2017 (2016: HK\$Nil).

業績

截至二零一七年九月三十日止九個月，本集團錄得持續經營業務總收益約59,532,000港元，而二零一六年同期則錄得約24,399,000港元。持續經營業務收益增加主要源於二零一六年十月二十五日收購的新手機遊戲業務貢獻收益約33,834,000港元。

截至二零一七年九月三十日止九個月，本公司擁有人應佔虧損減少至約23,716,000港元，而二零一六年同期則為約28,458,000港元。虧損減少主要由於下列各項的淨影響所致：(i)就於二零一六年十月二十五日完成收購First Surplus Investments Ltd.及其附屬公司之60%股本權益(「收購FS集團」)確認有關業務合併應付代價之估計公平值變動約5,562,000港元；(ii)就於二零一六年十月二十五日完成收購FS集團確認業務合併或然代價資產之估計公平值變動約5,743,000港元；(iii)並無由出售然望有限公司及其附屬公司全部股權(已於二零一六年六月三十日完成)有關已終止經營業務產生約8,237,000港元之虧損；(iv)並無於二零一六年九月三十日約1,097,000港元的無形資產撇銷；(v)並無於二零一六年九月三十日約1,431,000港元的商譽減值虧損；及(vi)因於二零一六年十月二十五日所收購的手機遊戲業務表現理想，故業績有所改善。

股息

董事不建議就截至二零一七年九月三十日止九個月派付任何中期股息(二零一六年：零港元)。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

BUSINESS REVIEW AND PROSPECT

For the nine months ended 30 September 2017, the Group engaged in (i) developing and marketing of the patented server based technology and the provision of communications software platform, software related services and the custom-made software development services (“Software Platform”); (ii) money lending business (“Money Lending Business”) and (iii) the mobile data solutions and mobile game related services (“Mobile Game Business”).

Software Platform

The segment revenue from continuing operations for the period ended 30 September 2017 amounted to approximately HK\$14,466,000 (2016: the segment revenue from continuing operations of approximately HK\$14,463,000). Keep up with the ever-changing IT environment, the Group closely monitors the industry trend and continuously upgrades its products.

Money Lending Business

On 22 October 2015, the Group commenced its Money Lending Business through Aurum Pacific Finance Limited (“APF”), an indirect wholly-owned subsidiary of the Company, which was granted a money lenders license by the licensing court in Hong Kong pursuant to the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong).

The Group adopted the revised money lending policy and procedure manual which provide guidelines on the handling and/or monitoring of money lending procedures according to the Money Lenders Ordinance (Chapter 163 of the Laws of the Hong Kong). The Money Lending Business made positive progress in its development and became one of the sources for the Group’s profit for the period ended 30 September 2017. The interest income for the period ended 30 September 2017 amounted to approximately HK\$11,232,000 (2016: the interest income of approximately HK\$9,936,000).

As disclosed in the Company’s announcements dated 21 October 2016, 25 October 2016 and 23 October 2017, APF has advanced a loan of HK\$35 million (“Loan”) to Honghu Capital Co. Limited (“Borrower”) which together with interest thereon shall be repaid on 20 October 2017. As at the close of business on 20 October 2017, the final interest component payment of HK\$1,750,000 was paid. However, no repayment of the Loan has yet been made. An acceptable repayment plan from the Borrower is still under negotiation process as at the date of report. For details, please refer to the announcements of the Company dated 21 October 2016, 25 October 2016 and 23 October 2017.

業務回顧及前景

截至二零一七年九月三十日止九個月，本集團從事(i)開發及營銷以伺服器為基礎之專利技術及提供通訊軟件平台、軟件相關服務及定制軟件開發服務(「軟件平台」)；(ii)放債業務(「放債業務」)及(iii)手機數據方案及手機遊戲相關服務(「手機遊戲業務」)。

軟件平台

截至二零一七年九月三十日止期間，持續經營業務分部收益約14,466,000港元(二零一六年：持續經營業務分部收益約14,463,000港元)。為緊貼瞬息萬變之資訊科技環境，本集團密切監察業內趨勢並持續改良產品。

放債業務

二零一五年十月二十二日，本集團透過本公司間接全資附屬公司奧栢財務有限公司(「奧栢財務」)(根據香港法例第163章放債人條例獲香港牌照法庭授予放債人牌照)開展其放債業務。

本集團採納經修訂借貸政策及程序手冊，其訂明符合香港法例第163章放債人條例有關處理及／或監管放債程序之指引。放債業務發展進度良好，並已成為本集團截至二零一七年九月三十日止期間其中一項溢利來源。截至二零一七年九月三十日止期間，利息收入約11,232,000港元(二零一六年：利息收入約9,936,000港元)。

如本公司日期為二零一六年十月二十一日、二零一六年十月二十五日及二零一七年十月二十三日之公告所披露，奧栢財務向鴻鵠資本有限公司(「借方」)提供貸款35百萬港元(「貸款」)，該貸款連同利息須於二零一七年十月二十日償還。於二零一七年十月二十日營業時間結束時，為數1,750,000港元之最終利息部份已支付。然而，借方仍未償付貸款。於本報告日期，借方的可接納還款計劃現仍在協商中。詳情請參閱本公司日期為二零一六年十月二十一日、二零一六年十月二十五日及二零一七年十月二十三日之公告。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Mobile Game Business

Benefiting from the acquisition of FS Group in late 2016, the Group could tap into the mobile online game industry and capture the opportunities in the mobile online game and related solution industry.

As a mobile game developer with strong self-developed capabilities in games, the FS Group is engaged in the development of mobile games to players around the world. The FS Group has also licensed our games or related intellectual properties to various well-established game operators as our licensed operations with the exclusive and/or non-exclusive right to operate, publish and distribute specific games within an agreed period and designated territories. To further enhance the competitiveness, apart from mobile games, the FS Group has also provided the innovative solution services to the customers. During the period, the segment recorded the revenue of approximately HK\$33,834,000.

OUTLOOK

We intend to continue taking efforts in developing and upgrading our products and services with a generic growth of the business in order to broaden our income sources. The Group will continue to deploy appropriate operation strategies to meet the challenges posted by the competitive market to improve the performance and maximize the returns of shareholders as a whole.

Financial Resource and Liquidity

The Group's business operations and investments are in Hong Kong, People's Republic of China (the "PRC") and the Netherlands. At 30 September 2017, the Group had cash and bank balances of approximately HK\$18,738,000 (31 December 2016: HK\$11,500,000). Most of the cash and bank balances are denominated in Hong Kong dollars. The Group will closely monitor exchange rate movement and will take appropriate activities to reduce the exchange risk.

手機遊戲業務

受惠於二零一六年底收購FS集團，本集團得以打入手機線上遊戲行業，並從手機遊戲及相關方案行業獲得商機。

FS集團為擁有強大自主研發遊戲能力之手機遊戲研發商，從事開發針對全球玩家之手機遊戲。FS集團亦向不同信譽卓著之遊戲營運商授出我們之遊戲或相關知識產權，以作我們之持牌營運，並向彼等授出獨家及／或非獨家權利，於指定期間及指定地區營運、發佈及分銷指定遊戲。除手機遊戲外，FS集團亦向客戶提供創新方案服務，進一步提高競爭力。期內，此分部錄得收益約33,834,000港元。

展望

我們擬繼續努力發展及提升我們的產品及服務，帶動業務整體增長，擴大收入來源。本集團將繼續採取適當營運策略應付市場競爭帶來的挑戰，以改善整體業績表現，為股東帶來最大回報。

財務資源及流動資金

本集團之業務經營及投資均於香港、中華人民共和國（「中國」）及荷蘭進行。於二零一七年九月三十日，本集團之現金及銀行結餘約為18,738,000港元（於二零一六年十二月三十一日：11,500,000港元）。大部份現金及銀行結餘均以港元計值。本集團將密切監察匯率變動及採取適當措施降低外匯風險。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Gearing Ratio

At 30 September 2017, total assets of the Group were approximately HK\$445,324,000 (31 December 2016: HK\$451,871,000) whereas total liabilities were approximately HK\$137,323,000 (31 December 2016: HK\$153,427,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was 30.8% (31 December 2016: 34.0%) and the current ratio, calculated as current assets over current liabilities, was 19.6 (31 December 2016: 25.1). The Directors will continue to take measures to further improve the liquidity and gearing position of the Group.

Material Acquisition, Disposal and Significant Investment

On 30 March 2017, the Group entered into an agreement with the vendor pursuant to which a subsidiary of the Company as a purchaser has conditionally agreed to acquire from the vendor the entire issued share capital of Stars Ventures Limited (“Stars Ventures”) at the consideration of HK\$32,400,000. The principal activities of Stars Ventures and its subsidiaries are investment holding while its associates are principally engaged in construction and management of fibre optic internet networks in the Netherlands. The acquisition was completed on 13 April 2017. Details of the completion of acquisition are set out in the announcements of the Company dated 30 March 2017 and 13 April 2017.

On 20 April 2017, the Group entered into a shareholders’ agreement with independent third parties in relation to the subscription of 182,000 new ordinary shares (“Subscription”) at HK\$1 each per share (“Subscription Shares”) of Profit Seeker Limited (“Profit Seeker”) and the shareholders’ loan which was amounted to HK\$4,000,000 in total. Profit Seeker is principally engaged in catering business.

負債比率

於二零一七年九月三十日，本集團總資產約為445,324,000港元(二零一六年十二月三十一日：451,871,000港元)，而總負債則約為137,323,000港元(二零一六年十二月三十一日：153,427,000港元)。本集團之負債比率(按總負債除以總資產計算)為30.8%(二零一六年十二月三十一日：34.0%)，流動比率(按流動資產除以流動負債計算)為19.6(二零一六年十二月三十一日：25.1)。董事將繼續採取多項措施以進一步改善本集團之流動資金及負債狀況。

重大收購、出售及重大投資

二零一七年三月三十日，本集團與賣方訂立協議，據此，本公司附屬公司為買方，有條件同意從賣方收購Stars Ventures Limited(「Stars Ventures」)全部已發行股本，代價為32,400,000港元。Stars Ventures及其附屬公司之主要活動為投資控股，而其聯營公司主要於荷蘭從事建設及管理光纖互聯網網絡。收購於二零一七年四月十三日完成。完成收購詳情載於本公司日期為二零一七年三月三十日及二零一七年四月十三日之公告。

二零一七年四月二十日，本集團與獨立第三方訂立股東協議，內容有關以每股面值1港元認購盛亨有限公司(「盛亨」)182,000股新普通股(「認購」)(「認購股份」)及股東貸款合共4,000,000港元。盛亨主要從事餐飲業務。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

On 25 April 2017, the Company entered into an agreement in relation to the acquisition of 5% of the issued share capital of Metro Rainbow Limited (“Metro”) at HK\$500,000. The principal activity of Metro and its subsidiaries is digital media & e-commerce platform. The acquisition of Metro was completed on 25 April 2017.

On 5 July 2017, the Group entered into an shareholders’ agreement with Mr. Lam Wai Wai to set up a company named as “Touch Fun Productions Limited” (達魂製作有限公司) to engage in development, publication and promotion of electronic games.

Apart from those disclosed in the sections headed “Material Acquisition, Disposal and Significant Investment” in this report, the Group did not have any other material acquisition, disposal and significant investment during the period ended 30 September 2017.

Capital Structure

As at 30 September 2017, the authorised share capital of the Company was HK\$120,000,000 divided into 3,000,000,000 shares of HK\$0.04 each, of which 1,088,640,000 ordinary shares were in issue and fully paid.

二零一七年四月二十五日，本公司訂立協議，內容有關以500,000港元收購Metro Rainbow Limited(「Metro」)已發行股本5%。Metro及其附屬公司主要活動為經營數碼媒體及電子商務平台。本公司於二零一七年四月二十五日完成收購Metro。

於二零一七年七月五日，本集團與林慧韓先生訂立股東協議，成立一間名為「Touch Fun Productions Limited」(達魂製作有限公司)的公司，以從事電子遊戲的開發、發行及推廣。

除本報告「重大收購、出售及重大投資」一節所披露者外，截至二零一七年九月三十日止期間，本集團並無任何其他重大收購、出售及重大投資。

資本架構

於二零一七年九月三十日，本公司法定股本為120,000,000港元，分為3,000,000,000股每股面值0.04港元之股份，其中1,088,640,000股普通股為已發行及繳足。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Placing of new shares under refreshed general mandate

On 16 December 2016, the Company entered into a placing agreement with KGI Asia Limited as placing agent (“KGI”), pursuant to which KGI would place, on a best effort basis, to independent placees up to 181,440,000 ordinary shares of HK\$0.04 each of the Company (the “Placing Shares”) at a price of HK\$0.16 per Placing Share (the “Placing”).

The completion of the Placing took place on 10 January 2017. An aggregate of 181,440,000 Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the extraordinary general meeting held on 12 October 2016. The aggregate nominal value of the Placing Shares was HK\$7,257,600. The net proceeds from the Placing were approximately HK\$28,270,000 and the net issue price was approximately HK\$0.1558 per Placing Share. The net proceeds of approximately HK\$11,500,000 were used for Money Lending Business and the remaining proceeds were used for general working capital. Details of the Placing are set out in the Company’s announcements dated 16 December 2016 and 10 January 2017.

Foreign Exchange Exposure

The Directors consider that the Group had no material foreign exchange exposure.

Pledge of Assets

At 30 September 2017, the land and buildings of the Group at carrying amount of approximately HK\$43,986,000 (31 December 2016: HK\$47,079,000) was pledged to secure interest bearing borrowings of a subsidiary of the Company.

根據更新一般授權配售新股份

於二零一六年十二月十六日，本公司與凱基證券亞洲有限公司(作為配售代理)(「凱基」)訂立配售協議，據此，凱基將盡最大努力向獨立承配人配售最多181,440,000股本公司每股面值0.04港元之普通股(「配售股份」)，價格為每股配售股份0.16港元(「配售事項」)。

配售事項於二零一七年一月十日完成。根據於二零一六年十月十二日舉行之股東特別大會上授予董事之一般授權，配發及發行合共181,440,000股配售股份。配售股份總面值為7,257,600港元。配售事項所得款項淨額約28,270,000港元，而淨發行價約每股配售股份0.1558港元。所得款項淨額約11,500,000港元已用於放債業務，而剩餘款項則用作一般營運資金。有關配售事項之詳情載於本公司日期為二零一六年十二月十六日及二零一七年一月十日之公告內。

外匯風險

董事認為，本集團並無重大外匯風險。

資產抵押

於二零一七年九月三十日，本集團土地及樓宇賬面值約43,986,000港元(二零一六年十二月三十一日：47,079,000港元)作為本公司附屬公司附息借款之抵押。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Contingent Liabilities

As at 30 September 2017, the Company has issued a corporate guarantee in respect of a loan made by a finance company to a subsidiary.

As at 30 September 2017, the Company has also issued a corporate guarantee in respect of finance lease and hire purchase to two subsidiaries.

Upon the completion of acquisition of FS Group, the Company has issued a corporate guarantee in respect of the promissory note issued by Hyper Venture Limited, which is a wholly-owned subsidiary of the Company.

Events after the Reporting Period

Details of events after the reporting period are set out in note 12 to this report.

Employees and Remuneration Policies

As at 30 September 2017, the Group had approximately 101 employees (as at 30 September 2016: 86 employees) in Hong Kong and the PRC. The staff costs (including directors' remuneration) were approximately HK\$24,280,000 (30 September 2016: approximately HK\$20,476,000) for the period under review.

The Group's remuneration policy is revised periodically and determined by reference to market terms, company performance, individual qualifications and performance, and in accordance with the statutory requirements of the respective jurisdiction where the employees are employed.

或然負債

於二零一七年九月三十日，本公司就財務公司向附屬公司提供之貸款提供公司擔保。

於二零一七年九月三十日，本公司亦向兩間附屬公司就融資租約及租購提供公司擔保。

於完成收購FS集團後，本公司就Hyper Venture Limited(為本公司全資附屬公司)發行之承兌票據提供公司擔保。

報告期後事項

報告期後事項之詳情載於本報告附註12。

僱員及薪酬制度

於二零一七年九月三十日，本集團在香港及中國僱用約101名員工(二零一六年九月三十日：86名員工)。於回顧期內，員工成本(包括董事酬金)約24,280,000港元(二零一六年九月三十日：約20,476,000港元)。

本集團之薪酬制度定期修訂及參考市場情況、公司表現及個人資歷及表現釐定，並符合僱員受僱地之各自司法管轄區之法定要求。

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DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES OF THE COMPANY

As at 30 September 2017, none of the Directors and chief executives of the Company, had, was deemed to have any interests and short positions in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO"), (Chapter 571 under the laws of Hong Kong) (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (iii) which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules.

DIRECTORS' AND CHIEF EXECUTIVES' RIGHTS TO PURCHASE SHARES OR DEBT SECURITIES

At no time during the period ended 30 September 2017 was the Company or any of its subsidiaries a party to any arrangements to enable any of the Directors and chief executive, their respective spouses or children under the age of 18 to acquire benefits by means of acquisition of shares in, or debt securities (including debentures) of the Company or any other body corporate.

董事及主要行政人員於本公司證券之權益

於二零一七年九月三十日，概無董事及本公司主要行政人員於本公司及其相聯法團(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)之股份、相關股份或債券中擁有或被視為擁有(i)根據證券及期貨條例第XV部第7及第8分部須知會本公司及聯交所之任何權益及淡倉(包括根據證券及期貨條例該等規定，彼等擁有或被視為擁有之權益或淡倉)；或(ii)須記錄於根據證券及期貨條例第352條存置之登記冊內之任何權益及淡倉；或(iii)根據創業板上市規則第5.46條至第5.67條須知會本公司及聯交所之任何權益及淡倉。

董事及主要行政人員購買股份或債務證券之權利

截至二零一七年九月三十日止期間任何時間，本公司或其任何附屬公司概無訂立任何安排，致使任何董事及主要行政人員、彼等各自之配偶或未滿18歲之子女可藉購入本公司或任何其他法人團體之股份或債務證券(包括債券)而獲益。

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SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS WHO ARE REQUIRED TO DISCLOSE THEIR INTERESTS IN SECURITIES OF THE COMPANY

Substantial Shareholders

To the best knowledge of Directors, as at 30 September 2017, the following persons, other than the Directors or chief executive of the Company, had, or was deemed or taken to have, an interest or short position in the shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or who were expected to be 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 member of the Group:

主要股東及其他人士須披露其於本公司證券之權益

主要股東

據董事所深知，於二零一七年九月三十日，以下人士（董事或本公司主要行政人員除外）於股份或相關股份中擁有、或被視為或被當作擁有根據證券及期貨條例第XV部第2及3分部之條文須向本公司及聯交所披露之權益或淡倉，或預期將直接或間接擁有附帶權利可於任何情況下在本集團任何成員公司之股東大會上投票之任何類別股本面值5%或以上之權益：

Name of substantial shareholders	Capacity	Number of shares/ underlying shares (Note 1) 所持股份／ 相關股份數目 (附註1)	Approximate percentage of shareholding 概約股權 百分比
Mr. Chiu Ngai Hung 趙毅雄先生	Beneficial owner 實益擁有人	226,312,000(L)	20.79%
Mr. Lau Yu 柳宇先生	Beneficial owner (Note 2) 實益擁有人(附註2)	75,380,000(L)	6.92%
Noble Ace Investments Limited Noble Ace Investments Limited	Interest of controlled corporations (Note 2) 受控制法團權益(附註2)	63,700,000(L)	5.85%
Mr. Boyraci Osman Boyraci Osman先生	Beneficial owner 實益擁有人	116,270,175(L)	10.68%

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Notes:

1. The letter “L” denotes a long position in the shares of the Company.
2. Noble Ace Investments Limited (“Noble Ace”) was interested in 63,700,000 shares of the Company in the capacity of beneficial owner and Noble Ace is wholly and beneficially owned by Mr. Lau Yu. As such, Mr. Lau Yu was deemed to be interested in all the shares of the Company held or interested by Noble Ace pursuant to Part XV of the SFO.

Save as disclosed above, the Company has not been notified of other interests or short positions of any other person (other than the Directors, chief executives and the substantial shareholders of the Company) in the shares or underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO as at 30 September 2017.

SHARE OPTION SCHEME

On 8 May 2013, the Company passed an ordinary resolution at the annual general meeting to adopt a new share option scheme (the “Share Option Scheme”) whereby the Board may grant share options to employees, directors, suppliers, consultants, agents and advisers or any person, at its discretion, for the primary purpose to recognize and motivate their contributions to the Group. The Share Option Scheme is valid for a period of 10 years commencing from 8 May 2013. Details of the Share Option Scheme were set out in the circular of the Company dated 27 March 2013.

On 29 April 2016, the Company passed an ordinary resolution at the extraordinary general meeting to amend the definition of “Eligible Participant” of the Share Option Scheme and the definition of “Invested Entity” be added to the Share Option Scheme (“Amendments to the Share Option Scheme”). Details of the Amendments to the Share Option Scheme are set out in the Company’s announcement dated 29 April 2016 and the Company’s circular dated 13 April 2016.

附註：

1. 「L」指於本公司股份之好倉。
2. Noble Ace Investments Limited(「Noble Ace」)以實益擁有人身份於本公司63,700,000股股份中擁有權益，而Noble Ace由柳宇先生全資實益擁有。因此，根據證券及期貨條例第XV部，柳宇先生被視為於由Noble Ace持有或擁有權益之所有本公司股份中擁有權益。

除上文所披露者外，於二零一七年九月三十日，本公司並不知悉有任何其他人士(董事、本公司主要行政人員及主要股東除外)於本公司股份或相關股份中擁有記錄須根據證券及期貨條例第336條存置於登記冊之其他權益或淡倉。

購股權計劃

於二零一三年五月八日，本公司於股東週年大會通過採納新購股權計劃(「購股權計劃」)之普通決議案，據此，董事會可酌情向僱員、董事、供應商、諮詢人、代理及顧問或任何人士授出購股權，其主要目的為認同及鼓勵彼等對本集團之貢獻。購股權計劃之有效期由二零一三年五月八日起計為期十年。購股權計劃之詳情載於本公司日期為二零一三年三月二十七日之通函。

二零一六年四月二十九日，本公司於股東特別大會通過普通決議案，修改購股權計劃「合資格參與者」之定義，並將「投資實體」之定義加入至購股權計劃(「購股權計劃修訂」)。購股權計劃修訂詳情載於本公司日期為二零一六年四月二十九日之公告及本公司日期為二零一六年四月十三日之通函。

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The total number of share option that could be granted was 108,864,000 shares at par value of HK\$0.04 each, representing approximately 10% of the total issued shares of the Company on the date of passing the resolution to refresh the Share Option Scheme limit at the annual general meeting on 4 May 2017.

For the period ended 30 September 2017 and up to date of this report, the Company had not granted any options and no outstanding options under the Share Option Scheme.

COMPETING INTERESTS

None of the Directors, management and shareholders of the Company (within the meaning of the GEM Listing Rules) has an interest in any business which competes or may compete with the business in which the Group is engaged.

CORPORATE GOVERNANCE CODE

The Company is committed to maintain corporate governance of high standards and quality procedures. The Company has put in place governance practices with emphasis on the integrity to shareholders and quality of disclosure, transparency and accountability to shareholders for the sake of maximising returns to shareholders.

The Company has complied with the code provisions set out in the Corporate Governance Code (the "CG Code") as contained in Appendix 15 of GEM Listing Rules throughout the period ended 30 September 2017 except the CG Code provision A.2.1.

Under the CG Code provision A.2.1, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. The Company does not have any officer with the title of Chief Executive Officer ("CEO") since the resignation of the former CEO, Mr. Mo Wai Ming, Lawrence of the Company on 8 October 2015. Mr. Chan Wai Kit, the deputy chairman of the Company, also assumes the duties of the CEO during the period under review. The Board believes that vesting the roles of chairman and chief executive officer in the same individual provided the Group with strong and consistent leadership in the development and execution of long-term business strategies.

可授出之購股權總數為108,864,000股每股面值0.04港元之股份，佔於二零一七年五月四日股東週年大會通過更新購股權計劃限額之決議案當日本公司之已發行股份總額約10%。

截至二零一七年九月三十日止期間及截至本報告日期，本公司概無授出任何購股權，亦無購股權計劃下之未行使購股權。

競爭權益

董事、本公司管理層及股東(定義見創業板上市規則)概無於對本集團所從事業務構成或可能構成競爭之任何業務中擁有權益。

企業管治守則

本公司致力維持高水準及具質素程序之企業管治。本公司已推行管治措施，著重對股東之誠信及資料披露之質素、透明度及問責性，藉以盡量提高股東回報。

本公司於截至二零一七年九月三十日止期間，除企業管治守則(「企業管治守則」)條文第A.2.1條外，一直遵守創業板上市規則附錄十五所載之企業管治守則之守則條文。

根據企業管治守則條文第A.2.1條，主席與行政總裁之角色應有區別，並不應由一人同時兼任。自二零一五年十月八日本公司前行政總裁巫偉明先生辭任後，本公司並無人員擔任行政總裁(「行政總裁」)之職位。本公司副主席陳偉傑先生於回顧期間亦擔任行政總裁之職務。董事會相信同一人兼任主席及行政總裁之角色，有助本集團在長遠業務策略之發展及執行上，為本集團提供強大而貫徹之領導。

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AUDIT COMMITTEE

The Company has established audit committee with written terms of reference which was amended on 7 January 2016. The primary duties of the audit committee are to review, in draft form, the Company's annual report and accounts, half-year report, quarterly reports and to provide advice and comments thereon to the Board. The audit committee is also responsible for reviewing and supervising the financial reporting process, risk management and internal control of the Group. As at the date of this report, the audit committee comprises three independent non-executive Directors, namely Mr. Leung Man Chun, Mr. Fok Kin Fung, Eric and Dr. Lee Nim Wai. Mr. Leung Man Chun is the chairman of the audit committee.

The audit committee has reviewed the accounting principles and practices adopted by the Company and discussed with the Board the internal controls and financial reporting matters, including a review of the unaudited third quarterly report for the nine months ended 30 September 2017.

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

During the nine months ended 30 September 2017, the Company had adopted a code of conduct regarding securities transactions by directors on terms no less exacting than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company had also made specific enquiry of all Directors and the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding securities transactions by Directors.

審核委員會

本公司已成立審核委員會，並書面訂明其職權範圍（於二零一六年一月七日修訂）。審核委員會之主要職責為審閱本公司之年報與賬目、年中報告及季度報告之初稿，並就此向董事會提供建議及意見。審核委員會亦負責審閱及監督本集團之財務申報程序、風險管理及內部監控。於本報告日期，審核委員會由三名獨立非執行董事梁文俊先生、霍健烽先生及李念緯醫生組成，其中梁文俊先生為審核委員會主席。

審核委員會已檢討本公司所採納之會計原則及常規，並與董事會討論內部監控及財務申報事宜，包括審閱截至二零一七年九月三十日止九個月之未經審核第三季度報告。

董事進行證券交易之行為守則

截至二零一七年九月三十日止九個月，本公司已採納有關董事進行證券交易之行為守則，其條款並不比創業板上市規則第5.48條至第5.67條所載之規定交易準則寬鬆。本公司亦已向全體董事作出具體查詢，而本公司並不知悉有任何違反規定交易準則及有關董事進行證券交易之行為守則之情況。

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PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the nine months ended 30 September 2017.

On behalf of the Board

Aurum Pacific (China) Group Limited

Chan Wai Kit

Executive Director

Hong Kong, 10 November 2017

As at the date of this report, the Board comprises two executive Directors, Mr. Chan Wai Kit and Mr. Chan Kwun Chung and three independent non-executive Directors, Mr. Leung Man Chun, Mr. Fok Kin Fung, Eric and Dr. Lee Nim Wai.

購買、出售或贖回本公司上市證券

截至二零一七年九月三十日止九個月，本公司或其任何附屬公司並無購買、出售或贖回本公司任何上市證券。

代表董事會

奧栢中國集團有限公司

執行董事

陳偉傑

香港，二零一七年十一月十日

於本報告日期，董事會成員包括兩名執行董事陳偉傑先生及陳冠忠先生及三名獨立非執行董事梁文俊先生、霍健烽先生及李念緯醫生。

Aurum Pacific (China) Group Limited
奧栢中國集團有限公司