



# 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

# 2020

第三季度業績報告

## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE "STOCK EXCHANGE")

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board 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 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」）GEM的特色

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

由於GEM上市公司普遍為中小型公司，在GEM買賣的證券可能會較於主板買賣之證券承受較大的市場波動風險，同時無法保證在GEM買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

本報告乃遵照聯交所GEM證券上市規則（「GEM上市規則」）而刊載，旨在提供有關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)且並無遺漏任何事項，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。

# RESULTS

## 業績

The board of Directors (the "Board") of the Company announces the condensed consolidated results of the Company and its subsidiaries (collectively referred to as the "Group") for the three months and nine months ended 30 September 2020, together with the comparative figures for the corresponding periods in 2019. The Group's results for the three months and nine months ended 30 September 2020 are unaudited, but have been reviewed and approved by the audit committee of the Company (the "Audit Committee").

本公司董事會（「董事會」）宣佈本公司及其附屬公司（統稱「本集團」）截至二零二零年九月三十日止三個月及九個月之簡明綜合業績及二零一九年同期之比較數字。本集團截至二零二零年九月三十日止三個月及九個月之業績為未經審核，惟已獲本公司審核委員會（「審核委員會」）審閱及批准。

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

### 簡明綜合損益表

For the three months and nine months ended 30 September 2020 (Expressed in Hong Kong dollars) 截至二零二零年九月三十日止三個月及九個月（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	
			2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Revenue</b>	<b>收益</b>					
– provision of software platform	– 提供軟件平台	2	5,102	3,792	15,489	13,534
– interest income from money lending	– 放債所得利息收入		1,947	4,490	8,987	14,737
– mobile games and applications	– 手機遊戲及應用		11	20	51	1,433
			<b>7,060</b>	8,302	<b>24,527</b>	29,704
Cost of sales	銷售成本		<b>(4,880)</b>	(910)	<b>(8,491)</b>	(3,179)
<b>Gross profit</b>	<b>毛利</b>		<b>2,180</b>	7,392	<b>16,036</b>	26,525
Other income	其他收入	3	1,301	5	2,713	834
Administrative expenses	行政開支		(49,920)	(8,740)	(74,582)	(32,111)
Research and development expenses	研發開支		(124)	(2,290)	(3,766)	(5,414)
Selling and distribution expenses	銷售及分銷開支		(532)	(551)	(1,646)	(1,732)
<b>Loss from operations</b>	<b>經營虧損</b>		<b>(47,095)</b>	(4,184)	<b>(61,245)</b>	(11,898)
Finance costs	融資成本	4(a)	(487)	(527)	(1,467)	(1,864)
<b>Loss before taxation</b>	<b>除稅前虧損</b>	4	<b>(47,582)</b>	(4,711)	<b>(62,712)</b>	(13,762)
Income tax credit	所得稅抵免	5	529	529	1,586	1,588
<b>Loss for the period</b>	<b>期內虧損</b>		<b>(47,053)</b>	(4,182)	<b>(61,126)</b>	(12,174)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the three months and nine months ended 30 September 2020  
(Expressed in Hong Kong dollars)

截至二零二零年九月三十日止三個月及九個月  
(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	
		2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
		<i>Notes</i> 附註			
<b>Attributable to:</b>	以下人士應佔：				
- owners of the Company	- 本公司擁有人	<b>(40,141)</b>	(2,849)	<b>(51,381)</b>	(8,777)
- non-controlling interests	- 非控股權益	<b>(6,912)</b>	(1,333)	<b>(9,745)</b>	(3,397)
		<b>(47,053)</b>	(4,182)	<b>(61,126)</b>	(12,174)
		<b>HK cents</b> 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核)	<b>HK cents</b> 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核)
<b>Loss per share</b>	<b>每股虧損</b>				
Basic and diluted	基本及攤薄	<b>(3.15)</b>	(0.22)	<b>(4.04)</b>	(0.69)

# 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 2020  
(Expressed in Hong Kong dollars)

截至二零二零年九月三十日止三個月及九個月  
(以港元列示)

		Three months ended 30 September		Nine months ended 30 September	
		截至九月三十日止三個月	截至九月三十日止三個月	截至九月三十日止九個月	截至九月三十日止九個月
		2020	2019	2020	2019
		二零二零年	二零一九年	二零二零年	二零一九年
		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)
<b>Loss for the period</b>	<b>期內虧損</b>	<b>(47,053)</b>	(4,182)	<b>(61,126)</b>	(12,174)
<b>Other comprehensive income/(expense) for the period, net of nil tax</b>	<b>期內其他全面收入／(開支)，經扣除零稅項</b>				
Items that may be classified subsequently to profit or loss:	其後可能分類至損益之項目：				
– Exchange differences on translation of financial statements of foreign operations	– 換算外國業務財務報表之匯兌差額	106	4	60	(55)
<b>Total comprehensive expense for the period</b>	<b>期內全面開支總額</b>	<b>(46,947)</b>	(4,178)	<b>(61,066)</b>	(12,229)
<b>Attributable to:</b>	<b>以下人士應佔：</b>				
– owners of the Company	– 本公司擁有人	<b>(40,081)</b>	(2,827)	<b>(51,340)</b>	(8,814)
– non-controlling interests	– 非控股權益	<b>(6,866)</b>	(1,351)	<b>(9,726)</b>	(3,415)
		<b>(46,947)</b>	(4,178)	<b>(61,066)</b>	(12,229)

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the nine months ended 30 September 2020  
(Expressed in Hong Kong dollars)

截至二零二零年九月三十日止九個月  
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Capital reserve	Capital surplus	Exchange reserve	Fair value reserve (non-recycling) (不可迴轉) 公平值儲備	Other reserve	Accumulated losses	Total	Non-controlling interests	Total
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	資本儲備 HK\$'000 千港元	資本盈餘 HK\$'000 千港元	匯兌儲備 HK\$'000 千港元	公平值儲備 (不可迴轉) HK\$'000 千港元	其他儲備 HK\$'000 千港元	累計虧損 HK\$'000 千港元	總計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	總計 HK\$'000 千港元
<b>At 1 January 2019 (audited)</b>	於二零一九年一月一日 (經審核)	50,906	381,490	2,427	16,699	(270)	-	(99)	(202,770)	248,383	22,193	270,576
<b>Changes in equity for the period:</b>	<b>期內之權益變動:</b>											
Loss for the period	期內虧損	-	-	-	-	-	-	-	(8,777)	(8,777)	(3,397)	(12,174)
Exchange differences on translation of financial statements of foreign operations	換算外國業務財務報表之匯兌差額	-	-	-	-	(37)	-	-	-	(37)	(18)	(55)
Total comprehensive expense for the period, net of nil tax	期內全面開支總額，經扣除零稅項	-	-	-	-	(37)	-	-	(8,777)	(8,814)	(3,415)	(12,229)
<b>At 30 September 2019 (unaudited)</b>	於二零一九年九月三十日 (未經審核)	50,906	381,490	2,427	16,699	(307)	-	(99)	(211,547)	239,569	18,778	258,347
<b>At 1 January 2020 (audited)</b>	於二零二零年一月一日 (經審核)	50,906	381,490	2,427	16,699	(291)	(348)	(99)	(264,240)	186,544	16,175	202,719
<b>Changes in equity for the period:</b>	<b>期內之權益變動:</b>											
Loss for the period	期內虧損	-	-	-	-	-	-	-	(51,381)	(51,381)	(9,745)	(61,126)
Exchange differences on translation of financial statements of foreign operations	換算外國業務財務報表之匯兌差額	-	-	-	-	41	-	-	-	41	19	60
Total comprehensive expense for the period, net of nil tax	期內全面開支總額，經扣除零稅項	-	-	-	-	41	-	-	(51,381)	(51,340)	(9,726)	(61,066)
Acquisition of non-controlling interest	收購非控股權益	-	-	(316)	-	-	-	-	-	(316)	316	-
		-	-	(316)	-	41	-	-	(51,381)	(51,656)	(9,410)	(61,066)
<b>At 30 September 2020 (unaudited)</b>	於二零二零年九月三十日 (未經審核)	50,906	381,490	2,111	16,699	(250)	(348)	(99)	(315,621)	134,888	6,765	141,653

# 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 ACCOUNTING POLICIES

The Group's unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and complied with accounting standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The unaudited condensed consolidated financial statements also include the applicable disclosure requirements of the Hong Kong Companies Ordinances and GEM Listing Rules. They are prepared under the historical cost convention.

The accounting policies adopted in preparation of the unaudited condensed consolidated financial statements are consistent with those used in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2019.

The HKICPA has issued a number of amendments and a new standard which are effective for the current accounting period of the Group, none of those developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

### 1. 編製基準及會計政策

本集團未經審核簡明綜合財務報表乃根據香港公認會計原則及遵照香港會計師公會(「香港會計師公會」)頒佈之會計準則而編製。未經審核簡明綜合財務報表亦包括香港公司條例及GEM上市規則之適用披露規定。未經審核簡明綜合財務報表乃按歷史成本慣例編製。

編製未經審核簡明綜合財務報表所採納之會計政策與編製本集團截至二零一九年十二月三十一日止年度之年度綜合財務報表所使用者一致。

香港會計師公會已頒佈多項修訂及一項新準則並於本集團之本會計期間生效，但均對當前或過往期間之業績及財務狀況之編製或呈列方式無重大影響。本集團並未應用任何於當前會計期間尚未生效之新訂準則或詮釋。

# 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 services, interest income from the money lending business and revenue generated from mobile games and applications development, as follows:

### 2. 收益

收益指透過提供軟件平台服務而供應予客戶之貨品及服務之銷售價值、放債業務所賺取之利息收入以及開發手機遊戲及應用所產生之收益，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	
	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
Provision of software platform services 提供軟件平台服務	5,102	3,792	15,489	13,534
Interest income from money lending 放債所得利息收入	1,947	4,490	8,987	14,737
Mobile games and applications 手機遊戲及應用	11	20	51	1,433
	<b>7,060</b>	<b>8,302</b>	<b>24,527</b>	<b>29,704</b>

### 3. OTHER INCOME

### 3. 其他收入

	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	
	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
Bank interest income 銀行利息收入	1	1	3	2
Gain on early termination of lease 提前終止租賃之收益	-	-	15	-
Sundry income 雜項收入	1,300	4	2,695	832
	<b>1,301</b>	<b>5</b>	<b>2,713</b>	<b>834</b>



# 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)

### 4. LOSS BEFORE TAXATION

Loss before taxation is arrived at after charging:

### 4. 除稅前虧損

除稅前虧損已扣除下列各項：

		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	
		2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(a) Finance costs:</b>	<b>(a) 融資成本：</b>				
Interest on lease liabilities	租賃負債利息	23	48	104	149
Interest on other borrowings	其他借款利息	464	479	1,363	1,715
		<b>487</b>	527	<b>1,467</b>	1,864
<b>(b) Staff costs (including directors' remuneration):</b>	<b>(b) 員工成本 (包括董事酬金)：</b>				
Salaries, wages and other benefits	薪金、工資及其他福利	2,571	4,908	11,556	13,824
Contributions to defined contribution retirement plan	固定供款退休計劃供款	93	219	430	581
		<b>2,664</b>	5,127	<b>11,986</b>	14,405

# 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)

### 4. LOSS BEFORE TAXATION (CONTINUED)

### 4. 除稅前虧損 (續)

		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	
		2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>(c) Other items:</b>	<b>(c) 其他項目:</b>				
Amortisation of intangible assets	無形資產攤銷	<b>3,209</b>	3,209	<b>9,627</b>	9,627
Depreciation of property, plant and equipment	物業、廠房及 設備折舊	<b>1,533</b>	1,892	<b>4,585</b>	5,692
Depreciation of right-of-use assets	使用權資產 折舊	<b>468</b>	159	<b>1,607</b>	405
Impairment losses on:	下列項目之減值 虧損:				
– contract assets	– 合約資產	<b>1,927</b>	–	<b>1,927</b>	–
– deposits	– 按金	<b>1,500</b>	–	<b>2,500</b>	–
– goodwill	– 商譽	<b>19,555</b>	–	<b>19,555</b>	–
– intangible assets	– 無形資產	<b>15,026</b>	–	<b>15,026</b>	–
– loans and interest receivables	– 應收貸款及 利息	<b>595</b>	5	<b>6,600</b>	18
– trade receivables	– 應收賬款	<b>2,980</b>	8	<b>3,005</b>	12
Exchange loss, net	匯兌虧損淨額	<b>58</b>	1	<b>23</b>	5
Expenses relating to short-term leases	短期租賃之相關 開支	<b>312</b>	552	<b>925</b>	2,677
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	<b>–</b>	–	<b>380</b>	–

# 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. INCOME TAX CREDIT

Taxation in the condensed consolidated statement of profit or loss represents:

### 5. 所得稅抵免

簡明綜合損益表之稅項指：

		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	
		2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 二零二零年 HK\$'000 千港元 (Unaudited) (未經審核)	2019 二零一九年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Current tax – Hong Kong Profits Tax</b>	<b>即期稅項 – 香港利得稅</b>				
Under-provision in respect of prior years	以往年度撥備不足	-	-	2	-
<b>Deferred tax credit</b>	<b>遞延稅項抵免</b>				
Origination and reversal of temporary differences	產生及撥回暫時性差額	(529)	(529)	(1,588)	(1,588)
<b>Actual tax credit</b>	<b>實際稅項抵免</b>	<b>(529)</b>	<b>(529)</b>	<b>(1,586)</b>	<b>(1,588)</b>

- (i) Hong Kong Profits Tax  
No provision for Hong Kong Profits Tax has been made as the group companies have either tax losses brought forward in excess of the assessable profits for the period or did not have any estimated assessable profits subject to Hong Kong Profits Tax during the nine months ended 30 September 2020 and 2019.
- (ii) PRC Enterprise Income Tax  
No provision for the PRC Enterprise Income Tax has been made as the subsidiaries incorporated in the People's Republic of China (the "PRC") have estimated tax losses for the nine months ended 30 September 2020 and 2019.
- (iii) Income tax from other tax jurisdictions  
Pursuant to the income tax rules and regulations, the Group is not subject to income tax in Cayman Islands and the British Virgin Islands.

- (i) 香港利得稅  
由於集團旗下之公司於截至二零二零年及二零一九年九月三十日止九個月承前稅項虧損超出期內應課稅溢利，或並無任何須繳納香港利得稅之估計應課稅溢利，故並無作出香港利得稅撥備。
- (ii) 中國企業所得稅  
由於在中華人民共和國（「中國」）註冊成立之附屬公司於截至二零二零年及二零一九年九月三十日止九個月估計錄得稅項虧損，故並無作出中國企業所得稅撥備。
- (iii) 其他稅務司法權區之所得稅  
根據所得稅規則及規例，本集團毋須繳納開曼群島及英屬處女群島所得稅。

# 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)

### 6. DIVIDEND

The Board does not recommend the payment of any dividend for the nine months ended 30 September 2020 (2019: Nil).

### 7. LOSS PER SHARE

#### (a) Basic loss per share

The calculation of loss per share for the nine months ended 30 September 2020 is based on the loss for the period attributable to owners of the Company of approximately HK\$51,381,000 (2019: approximately HK\$8,777,000), and the weighted average number of ordinary shares of 1,272,640,000 (2019: 1,272,640,000) in issue during the period.

The calculation of loss per share for the three months ended 30 September 2020 is based on the loss for the period attributable to owners of the Company of approximately HK\$40,141,000 (2019: approximately HK\$2,849,000), and the weighted average number of ordinary shares of 1,272,640,000 (2019: 1,272,640,000) in issue during the period.

#### (b) Diluted loss per share

The diluted loss per share for the periods ended 30 September 2020 and 2019 is the same as the basic loss per share as there were no potentially dilutive ordinary shares in issue.

### 6. 股息

董事會不建議就截至二零二零年九月三十日止九個月派付任何股息(二零一九年: 無)。

### 7. 每股虧損

#### (a) 每股基本虧損

截至二零二零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約51,381,000港元(二零一九年: 約8,777,000港元)及期內已發行普通股之加權平均數1,272,640,000股(二零一九年: 1,272,640,000股)計算。

截至二零二零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約40,141,000港元(二零一九年: 約2,849,000港元)及期內已發行普通股之加權平均數1,272,640,000股(二零一九年: 1,272,640,000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,截至二零二零年及二零一九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。

# 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)

### 8. SHARE CAPITAL

#### Authorised and issued share capital

**Authorised:**  
Ordinary shares  
At 1 January 2019, 30 September 2019,  
1 January 2020 and 30 September 2020  
of HK\$0.04 each

**Issued and fully paid:**  
Ordinary shares  
At 1 January 2019, 30 September 2019,  
1 January 2020 and 30 September 2020  
of HK\$0.04 each

### 8. 股本

#### 法定及已發行股本

	Number of shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
	3,000,000	120,000
	1,272,640	50,906

**法定：**  
普通股  
於二零一九年一月一日、  
二零一九年九月三十日、  
二零二零年一月一日及  
二零二零年九月三十日  
每股面值0.04港元

**已發行及繳足：**  
普通股  
於二零一九年一月一日、  
二零一九年九月三十日、  
二零二零年一月一日及  
二零二零年九月三十日  
每股面值0.04港元

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### FINANCIAL REVIEW

#### Revenue

For the nine months ended 30 September 2020 (the “Period”), the Group recorded a total revenue of approximately HK\$24,527,000, representing a decrease of approximately HK\$5,177,000 or 17.4% as compared with that of approximately HK\$29,704,000 for the same period in 2019.

The reduction in revenue was mainly contributed by the decrease in interest income from the money lending business (the “Money Lending Business”) by approximately HK\$5,750,000 which recorded a segment revenue of approximately HK\$8,987,000 for the Period as compared with that of approximately HK\$14,737,000 for the same period in 2019. The 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 (the “Software Platform Business”) continued to make a positive contribution in revenue of the Group and generated an increase in segment revenue of approximately HK\$1,955,000 to approximately HK\$15,489,000 for the Period as compared with that of approximately HK\$13,534,000 for the same period in 2019. Such increment was however offset by the decrease in segment revenue from the game publishing, development of mobile game and related intellectual property and platform, mobile application and data solutions and provision of IT related solutions (the “Mobile Games and Applications Business”) which recorded a segment revenue of approximately HK\$51,000 for the Period as compared with that of approximately HK\$1,433,000 for the same period in 2019.

#### Cost of Sales

For the Period, the cost of sales of the Group amounted to approximately HK\$8,491,000 (2019: approximately HK\$3,179,000), which mainly comprised of purchases and staff costs.

#### Gross Profit

As a result of the decrease in the total revenue and increase in cost of sales as discussed above, gross profit of the Group for the Period decreased by approximately 39.5% to approximately HK\$16,036,000 (2019: approximately HK\$26,525,000). Following the decrease in segment revenue from the Money Lending Business and Mobile Games and Applications Business, the Group’s profit margin also dropped from approximately 89.3% in 2019 to approximately 65.4% for the Period.

### 財務回顧

#### 收益

截至二零二零年九月三十日止九個月（「本期間」），本集團錄得總收益約24,527,000港元，較二零一九年同期約29,704,000港元減少約5,177,000港元或17.4%。

收益減少主要由於放債業務（「放債業務」）之利息收入減少約5,750,000港元，該業務於本期間錄得分部收益約8,987,000港元，而二零一九年同期則為約14,737,000港元。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（「軟件平台業務」）繼續為本集團之收益帶來正面貢獻，並使分部收益於本期間增加約1,955,000港元至約15,489,000港元，而二零一九年同期則為約13,534,000港元。然而，此等增長被發行遊戲、開發手機遊戲及相關知識產權與平台、手機應用及數據解決方案以及提供資訊科技相關解決方案（「手機遊戲及應用業務」）之分部收益減少所抵銷。該業務於本期間錄得分部收益約51,000港元，而二零一九年同期則為約1,433,000港元。

#### 銷售成本

於本期間，本集團之銷售成本約8,491,000港元（二零一九年：約3,179,000港元），主要包括採購及員工成本。

#### 毛利

由於上述收益減少及銷售成本增加，本期間之毛利減少約39.5%至約16,036,000港元（二零一九年：約26,525,000港元）。而隨著放債業務及手機遊戲及應用業務之分部收益減少，本集團之毛利率亦由二零一九年的約89.3%下降至本期間的約65.4%。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Administrative and other operating expenses

The administrative and other operating expenses of the Group for the Period amounted to approximately HK\$79,994,000 (2019: approximately HK\$39,257,000), which comprised administrative expenses, research and development expenses and selling and distribution expenses. The significant increase in overall expenses was mainly due to the impairment losses provided for during the Period amounted to approximately HK\$48,613,000 in total (2019: approximately HK\$30,000).

### Finance Costs

Finance costs was approximately HK\$1,467,000 for the Period (2019: approximately HK\$1,864,000), which comprised of interest on interest-bearing borrowings and interest on lease liabilities.

### Loss for the Period

The loss attributable to owners of the Company for the Period amounted to approximately HK\$51,381,000, representing an increase of approximately 585.4% as compared with that of approximately HK\$8,777,000 for the same period in 2019. The increase in loss was mainly due to (i) the impairment loss on goodwill for the Period; (ii) the impairment loss on intangible assets for the Period; (iii) a significant increase in impairment losses on trade, loans, interest and other receivables for the Period; and (iv) the reduction in revenue contribution from interest income from money lending business during the Period.

### Dividend

The Board does not recommend the payment of any dividend for the Period (2019: Nil).

## BUSINESS REVIEW AND PROSPECT

For the Period, the Group continued to focus on three principal businesses, they are (i) Software Platform Business, (ii) Money Lending Business and (iii) Mobile Games and Applications Business.

### 行政及其他經營開支

本集團於本期間之行政及其他經營開支約79,994,000港元(二零一九年:約39,257,000港元),包括行政開支、研發開支及銷售及分銷開支。整體開支大幅增加主要由於本期間已撥備之總減值虧損達到約48,613,000港元(二零一九年:約30,000港元)所致。

### 融資成本

本期間之融資成本約1,467,000港元(二零一九年:約1,864,000港元),包括附息借款之利息及租賃負債之利息。

### 期內虧損

本期間之本公司擁有人應佔虧損約51,381,000港元,較二零一九年同期約8,777,000港元增加約585.4%。虧損減少主要由於(i)本期間之商譽減值虧損;(ii)本期間之無形資產減值虧損;(iii)本期間之應收賬款、應收貸款、應收利息及其他應收款之減值虧損大幅增加;及(iv)本集團之放債業務所得利息收入所帶來之收益於本期間減少所致。

### 股息

董事會不建議就本期間派付任何股息(二零一九年:無)。

## 業務回顧及展望

於本期間,本集團繼續專注於三項主營業務,即:(i)軟件平台業務;(ii)放債業務;及(iii)手機遊戲及應用業務。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Software Platform Business

Software Platform Business had performed satisfactorily and accounted for approximately 63.2% (2019: approximately 45.6%) of the Group's total revenue for the Period and an increase of approximately 14.4% in segment revenue as compared with the same period in 2019. As the market remains to be highly competitive and fast-changing, the Group will continue to allocate adequate resources to meet the evolving industry standards in satisfying customer's demand.

### Money Lending Business

The management adopted a prudent credit policy in conducting the Money Lending Business in order to reduce the risk of impairment and bad debts on personal loan portfolio. The business environment dramatically worsened during the Period. Sino-US trade war and the coronavirus pandemic severely impacted the overall business environment in Hong Kong. As such, the Money Lending Business generated a decrement of approximately 39% in segment revenue and contributed approximately 36.6% (2019: 49.6%) to the Group's total revenue for the Period.

The Group expects that the downward trend would progress through the coming year. To prepare itself in facing these challenges, the Group will continue to adopt prudent credit policy and risk management approach, instantly and effectively review and tighten the credit policy in order to prevent more bad debts and losses which may be caused by impairment thereof.

### Mobile Games and Applications Business

The Board maintained a more conservative business and sales strategy for mobile games developed and owned by the Group during the Period in order to reduce the investment costs.

The Board will cautiously monitor the changes in the market environment in the mobile game industry and continue to seek for opportunities in other mobile application markets with a view to improve the performance and value of the segment.

### 軟件平台業務

軟件平台業務之表現令人滿意，於本期間佔集團總收益約63.2%（二零一九年：約45.6%）並較二零一九年同期所錄得之分部收益增長約14.4%。面對競爭持續激烈且瞬息萬變之市場，本集團將繼續投放足夠資源，以符合日益革新之行業標準來滿足客戶需要。

### 放債業務

管理層採取審慎之信貸政策經營放債業務，以降低個人貸款組合之減值及壞賬風險。業務環境於回顧期內大幅轉差，而中美貿易戰及冠狀病毒疫情對香港之整體業務環境產生嚴重影響。故此，放債業務產生之分部收益減少約39%，及於本期間佔本集團之總收益約36.6%（二零一九年：49.6%）。

本集團預期下行趨勢於來年將會持續。為應對該等挑戰，本集團將繼續採取審慎之信貸政策及風險管理方式，及時有效地檢討及收緊信貸政策，以防止更多壞賬及或會因其減值而產生之虧損。

### 手機遊戲及應用業務

董事會就本集團於本期間所開發及擁有之其他手機遊戲維持較為保守的業務及銷售策略，以降低投資成本。

董事會將審慎注視手機遊戲行業的市場環境變化，以及繼續在其他手機應用市場上尋求機遇，務求提升分部表現及價值。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### OUTLOOK

The Company expects that Hong Kong's economy will continue to slow down amid the uncertainties of the Sino-US trade war standoff and the outbreak of novel coronavirus has further increased the risk of Hong Kong's economic and community recovery and it is expected that the Group's performance will inevitably be affected. Despite various challenges, the Group will strictly adhere to its cost control policy and swiftly adjust its business strategies in response to changes of the external environment.

While the Group will become more cautious in the allocation of resources, it will continue to seek potential investment opportunities that can create synergies to our existing business segments, at the same time bringing growth and long-term benefits to the Company and the shareholders of the Company as a whole.

### 展望

本公司預期，在中美貿易戰爭持不下香港經濟將持續放緩以及新型冠狀病毒疫情爆發對香港經濟及社區復甦構成的風險進一步增加，預期本集團的表現將無可避免地受影響。儘管面對重重挑戰，本集團將嚴格遵從成本控制政策並迅速調整業務策略，以應對外圍環境變化。

本集團將於更慎重地調配資源下，繼續物色潛在投資機遇，為現有業務分部創造協同效益，並同時為本公司及本公司股東帶來增長及長遠利益。

## OTHER INFORMATION 其他資料

### DIRECTORS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 September 2020, none of the Directors, had, or 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 ACQUIRE SHARES OR DEBT SECURITIES

Save as disclosed in this report, at no time during the Period 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.

### 董事於股份、相關股份及債券之 權益及淡倉

於二零二零年九月三十日，概無董事於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）（香港法例第571章）第XV部）之股份、相關股份或債券中，擁有或被視為擁有任何(i)須根據證券及期貨條例第XV部第7及第8分部知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例該等條文彼等被當作或視為擁有之權益或淡倉）；或(ii)須根據證券及期貨條例第352條記錄於該條所述的登記冊內之權益及淡倉；或(iii)須根據GEM上市規則第5.46至5.67條知會本公司及聯交所之權益及淡倉。

### 董事及主要行政人員購買股份或 債務證券之權利

除於本報告所披露者外，本公司或其任何附屬公司於本期間任何時間概無訂立任何安排，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。

## OTHER INFORMATION

### 其他資料

#### 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 2020, the interests and short positions of the persons, other than Directors, in the shares or underlying shares as recorded in the register required to be kept by the Company under section 336 of the SFO were as follows:

#### 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，於二零二零年九月三十日，除董事外之人士於股份或相關股份中擁有記入本公司根據證券及期貨條例第336條須備存之登記冊內之權益及淡倉如下：

Name of substantial shareholder 主要股東姓名	Capacity 身份	Number of shares (Note 1) 股份數目 (附註1)	Approximate percentage of shareholding (Note 2) 概約股權百分比 (附註2)
Mr. Chiu Ngai Hung 趙毅雄先生	Beneficial owner 實益擁有人	663,477,955(L)	52.13%

Notes:

- The letter "L" denotes a long position in the shares of the Company.
- The total number of 1,272,640,000 shares in issue as at 30 September 2020 has been used for the calculation for the approximately percentage.

附註：

- 「L」指於本公司股份的好倉。
- 於二零二零年九月三十日已發行股份總數1,272,640,000股已用於計算概約百分比。

Save as disclosed above, as at 30 September 2020, the Company had 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.

除上文所披露者外，於二零二零年九月三十日，本公司並無獲通知有任何其他人士（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於須根據證券及期貨條例第336條存置之登記冊內之其他權益或淡倉。

## OTHER INFORMATION 其他資料

### DIRECTORS' INTERESTS IN COMPETING BUSINESS

During the Period and up to the date of this report, the Directors have the following interests in the business apart from the Group's business, which competes or is likely to compete, either directly or indirectly, with the Group's business:

### 董事於競爭業務中之權益

於本期間內及截至本報告日期，董事於與本集團業務直接或間接構成或可能構成競爭之業務（除本集團業務外）中擁有下列權益：

Director 董事	Name of company 公司名稱	Nature of business 業務性質	Nature of interests 權益性質
Mr. Chung Man Lai 鐘文禮先生	*Greatawalle Inc. ("Greatawalle") and its subsidiary *長城匯理公司（「長城匯理」）及其附屬公司	Mobile games business 手機遊戲業務	Non-executive director of Greatawalle 長城匯理之非執行董事
Mr. Leung Man Chun 梁文俊先生	*Evershine Group Holdings Limited ("Evershine") and its subsidiary *永耀集團控股有限公司（「永耀」）及其附屬公司	Money lending business 放債業務	Independent non-executive director of Evershine 永耀之獨立非執行董事
Dr. Lee G. Lam 林家禮博士	<sup>^</sup> Hang Pin Living Technology Company Limited ("Hang Pin Living") and its subsidiary <sup>^</sup> 杭品生活科技股份有限公司（「杭品生活」）及其附屬公司	Money lending business 放債業務	Independent non-executive director of Hang Pin Living 杭品生活之獨立非執行董事
	<sup>^</sup> Mei Ah Entertainment Group Limited ("Mei Ah") and its associate <sup>^</sup> 美亞娛樂資訊集團有限公司（「美亞」）及其聯營公司	Mobile games applications 手機遊戲應用	Independent non-executive director of Mei Ah 美亞之獨立非執行董事
	* listed on GEM of the Stock Exchange <sup>^</sup> listed on the Main Board of the Stock Exchange	* 於聯交所GEM上市 <sup>^</sup> 於聯交所主板上市	

As the Board is independent to the boards of the above mentioned companies, the Group is capable of carrying on its business independently of, and at arm's length, from the business of those companies.

由於董事會獨立於上述公司之董事會，故本集團有能力獨立於此等公司的業務按公平基準經營其業務。

Save as disclosed above, as far as the Directors are aware of, none of the Directors has an interest in any business which competes or may compete with the business in which the Group is engaged.

除上文所披露者外，據董事所知，董事概無於任何與本集團所從事業務構成或可能構成競爭之業務中擁有權益。

## OTHER INFORMATION

### 其他資料

#### AUDIT COMMITTEE

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 G. Lam. 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 about the internal controls and financial reporting matters, including a review of the unaudited third quarterly report for the Period.

#### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has 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. Having made specific enquiry of all the Directors, the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding securities transactions by the Directors during the Period.

#### 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 Period.

On behalf of the Board

**Aurum Pacific (China) Group Limited**

**Chow Yik**

*Executive Director*

Hong Kong, 12 November 2020

*As at the date of this report, the Board comprises four executive Directors, Mr. Chow Yik, Mr. Tsui Wing Tak, Mr. Chung Man Lai and Mr. Chong Cha Hwa, one non-executive Director, namely Mr. Zheng Yongqiang and four independent non-executive Directors, Mr. Leung Man Chun, Mr. Fok Kin Fung Eric, Dr. Lee G. Lam and Ms. Lam Yuen Man Maria.*

#### 審核委員會

審核委員會之主要職責為審閱本公司之年報與賬目、半年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、霍健烽先生及林家禮博士組成，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實務，並與董事會討論內部監控及財務申報事宜，包括審閱本期間之未經審核第三季度報告。

#### 董事進行證券交易的行為守則

本公司已採納有關董事進行證券交易的行為守則，其條款之嚴謹度不遜於GEM上市規則第5.48至5.67條所載之交易必守標準。經向全體董事作出具體查詢後，本公司並不知悉於本期間有任何違反交易必守標準及其有關董事進行證券交易的行為守則之情況。

#### 購買、出售或贖回本公司上市證券

於本期間，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**

**周翊**

香港，二零二零年十一月十二日

於本報告日期，董事會成員包括四名執行董事周翊先生、徐永得先生、鍾文禮先生及張家華先生；一名非執行董事鄭永強先生及四名獨立非執行董事梁文俊先生、霍健烽先生、林家禮博士及林婉雯女士。

