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## **AURUM PACIFIC (CHINA) GROUP LIMITED**

**奧栢中國集團有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8148)**

### **2020 INTERIM RESULTS ANNOUNCEMENT**

The board (the “**Board**”) of directors (the “**Directors**”) of Aurum Pacific (China) Group Limited (the “**Company**”) is pleased to announce the unaudited interim results of the Company and its subsidiaries for the six months ended 30 June 2020. This announcement, containing the full text of the 2020 interim report of the Company, complies with the requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) (the “**GEM Listing Rules**”) in relation to information to accompany preliminary announcement of interim results. The Company’s 2020 interim report will be available for viewing on the websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and of the Company at [www.aurumpacific.com.hk](http://www.aurumpacific.com.hk) on 14 August 2020.

By Order of the Board of  
**Aurum Pacific (China) Group Limited**  
**Chow Yik**  
*Executive Director*

Hong Kong, 14 August 2020

*As at the date of this announcement, the Board comprises the following Directors:*

*Executive Directors:*

*Mr. Chow Yik*

*Mr. Tsui Wing Tak*

*Ms. Sin Pui Ying*

*Non-executive Director:*

*Mr. Zheng Yongqiang*

*Independent non-executive Directors:*

*Mr. Leung Man Chun*

*Mr. Fok Kin Fung Eric*

*Dr. Lee G. Lam*

*Mr. Chung Man Lai*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.*

*This announcement will remain on the “Latest Company Announcements” page of the GEM website at [www.hkgem.com](http://www.hkgem.com) for at least 7 days from the date of its publication and on the website of the Company at [www.aurumpacific.com.hk](http://www.aurumpacific.com.hk).*

## 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 interim results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three months and six months ended 30 June 2020, together with the comparative figures for the corresponding periods in 2019. The Group’s interim results for the three months and six months ended 30 June 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」）公佈本公司及其附屬公司（統稱「本集團」）截至二零二零年六月三十日止三個月及六個月之簡明綜合中期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六月三十日止三個月及六個月之中期業績為未經審核，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 six months ended 30 June 2020 (Expressed in Hong Kong dollars) 截至二零二零年六月三十日止三個月及六個月（以港元列示）

			Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
Notes 附註			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)
Revenue:	收益：	2				
– provision of software platform	– 提供軟件平台		4,545	4,831	10,387	9,742
– interest income from money lending	– 放債所得利息收入		2,913	5,054	7,040	10,247
– mobile games and applications	– 手機遊戲及應用		27	1,378	40	1,413
			7,485	11,263	17,467	21,402
Cost of sales	銷售成本		(2,124)	(1,225)	(3,611)	(2,269)
Gross profit	毛利		5,361	10,038	13,856	19,133
Other income	其他收入	4	1,397	823	1,412	829
Administrative expenses	行政開支		(13,135)	(11,822)	(24,662)	(23,371)
Research and development expenses	研發開支		(1,346)	(916)	(3,642)	(3,124)
Selling and distribution expenses	銷售及分銷開支		(521)	(577)	(1,114)	(1,181)
Loss from operations	經營虧損		(8,244)	(2,454)	(14,150)	(7,714)
Finance costs	融資成本	5(a)	(476)	(545)	(980)	(1,337)
Loss before taxation	除稅前虧損	5	(8,720)	(2,999)	(15,130)	(9,051)
Income tax credit	所得稅抵免	6	530	530	1,057	1,059
Loss for the period	期內虧損		(8,190)	(2,469)	(14,073)	(7,992)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the three months and six months ended 30 June 2020  
(Expressed in Hong Kong dollars)

截至二零二零年六月三十日止三個月及六個月  
(以港元列示)

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
Notes 附註		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)
	Attributable to:				
	– owners of the Company				
	– non-controlling interests				
	以下人士應佔：				
	– 本公司擁有人	(6,721)	(1,745)	(11,240)	(5,928)
	– 非控股權益	(1,469)	(724)	(2,833)	(2,064)
		(8,190)	(2,469)	(14,073)	(7,992)
		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)
<b>Loss per share</b>	<b>每股虧損</b>				
Basic and diluted	基本及攤薄	(0.53)	(0.14)	(0.88)	(0.47)

# 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 six months ended 30 June 2020  
(Expressed in Hong Kong dollars)

截至二零二零年六月三十日止三個月及六個月  
(以港元列示)

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		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>Loss for the period</b>	期內虧損	<b>(8,190)</b>	(2,469)	<b>(14,073)</b>	(7,992)
<b>Other comprehensive income/(expenses) for the period, net of nil tax</b>	期內其他全面收入／ (開支)，經扣除零稅項				
Item 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	16	(63)	(46)	(59)
<b>Total comprehensive expense for the period</b>	期內全面開支總額	<b>(8,174)</b>	(2,532)	<b>(14,119)</b>	(8,051)
<b>Attributable to:</b>	以下人士應佔：				
– owners of the Company	– 本公司擁有人	<b>(6,707)</b>	(1,805)	<b>(11,259)</b>	(5,987)
– non-controlling interests	– 非控股權益	<b>(1,467)</b>	(727)	<b>(2,860)</b>	(2,064)
		<b>(8,174)</b>	(2,532)	<b>(14,119)</b>	(8,051)

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2020 於二零二零年六月三十日

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

			At 30 June 2020 於二零二零年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
	Notes 附註			
<b>Non-current assets</b>		<b>非流動資產</b>		
Property, plant and equipment	9	物業、廠房及設備	38,464	41,363
Intangible assets	10	無形資產	27,857	34,275
Goodwill		商譽	39,791	39,791
Investment in equity securities	11	股本證券之投資	152	152
Right-of-use assets		使用權資產	2,662	4,103
Deferred tax assets		遞延稅項資產	1,248	1,248
			110,174	120,932
<b>Current assets</b>		<b>流動資產</b>		
Contract assets	12	合約資產	3,865	3,865
Trade and other receivables	13	應收賬款及其他應收款	24,836	14,188
Loans receivable	14	應收貸款	92,928	106,045
Interest receivables	14	應收利息	2,251	6,058
Cash and cash equivalents		現金及現金等值物	7,829	9,610
			131,709	139,766
<b>Current liabilities</b>		<b>流動負債</b>		
Trade and other payables	15	應付賬款及其他應付款	1,586	2,651
Contract liabilities		合約負債	6,748	5,196
Interest-bearing borrowings		附息借款	38,237	40,266
Lease liabilities		租賃負債	1,923	2,724
Current tax payable		應付即期稅項	54	715
			48,548	51,552
<b>Net current assets</b>		<b>流動資產淨值</b>	83,161	88,214
<b>Total assets less current liabilities</b>		<b>資產總值減流動負債</b>	193,335	209,146



# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2020 於二零二零年六月三十日  
(Expressed in Hong Kong dollars) (以港元列示)

			At 30 June 2020 於二零二零年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		Notes 附註		
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Lease liabilities	租賃負債		633	1,267
Deferred tax liabilities	遞延稅項負債		4,102	5,160
			4,735	6,427
<b>NET ASSETS</b>	<b>資產淨值</b>		188,600	202,719
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	16	50,906	50,906
Reserves	儲備		124,063	135,638
<b>Total equity attributable to owners of the Company</b>	<b>本公司擁有人應佔權益總額</b>		174,969	186,544
Non-controlling interests	非控股權益		13,631	16,175
<b>TOTAL EQUITY</b>	<b>權益總額</b>		188,600	202,719



# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the six months ended 30 June 2020  
(Expressed in Hong Kong dollars)

截至二零二零年六月三十日止六個月  
(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) (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	(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
At 1 January 2019 (audited)	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
Changes in equity for the period:	期內權益變動：											
Loss for the period	期內虧損	–	–	–	–	–	–	–	(5,928)	(5,928)	(2,064)	(7,992)
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	–	–	–	–	(59)	–	–	–	(59)	–	(59)
Total comprehensive expense for the period, net of nil tax	期內全面開支總額，經扣除零稅項	–	–	–	–	(59)	–	–	(5,928)	(5,987)	(2,064)	(8,051)
At 30 June 2019 (unaudited)	於二零一九年六月三十日 (未經審核)	50,906	381,490	2,427	16,699	(329)	–	(99)	(208,698)	242,396	20,129	262,525
At 1 January 2020 (audited)	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
Changes in equity for the period:	期內權益變動：											
Loss for the period	期內虧損	–	–	–	–	–	–	–	(11,240)	(11,240)	(2,833)	(14,073)
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	–	–	–	–	(19)	–	–	–	(19)	(27)	(46)
Total comprehensive expense for the period, net of nil tax	期內全面開支總額，經扣除零稅項	–	–	–	–	(19)	–	–	(11,240)	(11,259)	(2,860)	(14,119)
Acquisition of non-controlling interests	收購非控股權益	–	–	–	–	–	–	(316)	–	(316)	316	–
		–	–	–	–	(19)	–	(316)	(11,240)	(11,575)	(2,544)	(14,119)
At 30 June 2020 (unaudited)	於二零二零年六月三十日 (未經審核)	50,906	381,490	2,427	16,699	(310)	(348)	(415)	(275,480)	174,969	13,631	188,600

# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 簡明綜合現金流量表

For the six months ended 30 June 2020  
(Expressed in Hong Kong dollars)

截至二零二零年六月三十日止六個月  
(以港元列示)

		Six months ended 30 June 截至六月三十日止六個月	
		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)
Net cash generated from / (used in) operating activities	經營活動所得／(所用)現金淨額	2,257	(10,422)
Net cash used in investing activities	投資活動所用現金淨額	(528)	(70)
Net cash (used in) / generated from financing activities	融資活動(所用)／所得現金淨額	(3,462)	7,427
Net decrease in cash and cash equivalents	現金及現金等值物減少淨額	(1,733)	(3,065)
Cash and cash equivalents at beginning of the period	於期初之現金及現金等值物	9,610	14,948
Effect of foreign exchange rate changes	匯率變動影響	(48)	(4)
Cash and cash equivalents at end of the period	於期終之現金及現金等值物	7,829	11,879

# 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

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

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編製，並符合香港會計師公會（「香港會計師公會」）頒佈之會計準則。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、放債業務所得之利息收入、手機遊戲及應用開發業務所產生之收益如下：

	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
	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	4,545	4,831	10,387	9,742
Interest income from money lending 放債所得利息收入	2,913	5,054	7,040	10,247
Mobile games and applications 手機遊戲及應用	27	1,378	40	1,413
	<b>7,485</b>	11,263	<b>17,467</b>	21,402

# 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. SEGMENT REPORTING

The Group determines its operating segments based on the reports reviewed by the chief operating decision-maker, which are used to make strategic decisions.

The Group has three reportable segments. The segments are managed separately as each business offers different products and services and requires different business strategies. No operating segments identified by the chief operating decision-maker have been aggregated in arriving at the reportable segments of the Group. The following summary describes the operations in each of the Group's reportable segments:

- Software platform – developing and marketing of patented server based technology and the provision of communications software platform and software related services.
- Money lending – provision of money lending business through a wholly-owned subsidiary of the Company which is a money lender licensed in Hong Kong under the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong).
- Mobile games and applications – game publishing, development of mobile games and related intellectual property and platform, mobile applications and data solutions and provision of IT related solutions.

### 3. 分部報告

本集團根據主要營運決策人用作制定決策之審閱報告釐定其營運分部。

本集團有三個可報告分部。由於各業務提供不同產品及服務，所需業務策略有所不同，故分部作個別管理。在設定本集團之可報告分部時，主要營運決策者並無將所識別之營運分部彙合。本集團各可報告分部之業務概述如下：

- 軟件平台—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及軟件相關服務。
- 放債—透過本公司一間全資附屬公司（為香港法例第163章放債人條例項下之香港持牌放債人）提供放債服務。
- 手機遊戲及應用—發行遊戲、開發手機遊戲和相關知識產權與平台、手機應用及數據解決方案，並提供資訊科技相關解決方案。

# 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. SEGMENT REPORTING (CONTINUED)

#### (a) Business segments

### 3. 分部報告(續)

#### (a) 業務分部

		2020 二零二零年			
		Software platform 軟件平台 HK\$'000 千港元 (Unaudited) (未經審核)	Money lending 放債 HK\$'000 千港元 (Unaudited) (未經審核)	Mobile games and applications 手機遊戲及應用 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
<b>For the six months ended 30 June</b>	<b>截至六月三十日止六個月</b>				
Disaggregated by timing of revenue recognition:	按收益確認時間劃分：				
– Point in time	– 於某一時間點	4,299	–	–	4,299
– Over time	– 隨著時間	6,088	7,040	40	13,168
Revenue from external customers	來自外界客戶之收益	10,387	7,040	40	17,467
Reportable segment profit/(loss) (“adjusted EBITDA”) (note)	可報告分部溢利／(虧損)(「經調整 EBITDA」)(附註)	2,562	5,804	(490)	7,876
<b>As at 30 June</b>	<b>於六月三十日</b>				
Reportable segment assets	可報告分部資產	10,779	107,272	40,458	158,509
Additions to non-current assets	非流動資產增加	–	–	–	–
Reportable segment liabilities	可報告分部負債	(7,468)	(24)	(21,896)	(29,388)

# 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. SEGMENT REPORTING (CONTINUED)

#### (a) Business segments (continued)

### 3. 分部報告(續)

#### (a) 業務分部(續)

		2019 二零一九年			
		Software platform	Money lending	Mobile games and applications	Total
		軟件平台	放債	手機遊戲及應用	總計
		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>For the six months ended 30 June</b>	<b>截至六月三十日止六個月</b>				
Disaggregated by timing of revenue recognition:	按收益確認時間劃分：				
– Point in time	– 於某一時間點	3,195	–	–	3,195
– Over time	– 隨著時間	6,547	10,247	1,413	18,207
Revenue from external customers	來自外界客戶之收益	9,742	10,247	1,413	21,402
Reportable segment profit (“adjusted EBITDA”) (note)	可報告分部溢利(「經調整EBITDA」)(附註)	1,890	7,286	1,500	10,676
<b>As at 30 June</b>	<b>於六月三十日</b>				
Reportable segment assets	可報告分部資產	6,963	132,199	47,884	187,046
Additions to non-current assets	非流動資產增加	129	–	–	129
Reportable segment liabilities	可報告分部負債	(7,235)	(44)	(27,890)	(35,169)

Note:

The measure used for reportable segment profit/(loss) is “adjusted EBITDA”, i.e., “adjusted earnings before interest, taxes, depreciation and amortisation and impairment losses”.

附註：

可報告分部溢利／(虧損)採用之計量為「經調整EBITDA」，即「除利息、稅項、折舊及攤銷及減值虧損前的經調整盈利」。



# 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. SEGMENT REPORTING (CONTINUED)

#### (b) Reconciliation of reportable segment profit or loss

### 3. 分部報告(續)

#### (b) 可報告分部損益之對賬

		Six months ended 30 June 截至六月三十日止六個月	
		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)
<b>Adjusted EBITDA</b>	<b>經調整EBITDA</b>		
– Software platform	– 軟件平台	2,562	1,890
– Money lending	– 放債	5,804	7,286
– Mobile games and applications	– 手機遊戲及應用	(490)	1,500
Reportable segment profit	可報告分部溢利	7,876	10,676
Other income	其他收入	1,412	829
Depreciation and amortisation	折舊及攤銷	(10,609)	(10,464)
Finance costs	融資成本	(980)	(1,337)
Impairment losses	減值虧損	(7,030)	(17)
Unallocated corporate expenses (note)	未分配企業開支(附註)	(5,799)	(8,738)
<b>Loss before taxation</b>	<b>除稅前虧損</b>	<b>(15,130)</b>	<b>(9,051)</b>

Note:

The unallocated corporate expenses mainly include staff costs and legal and professional fees of head office.

附註：

未分配企業開支主要包括員工成本及總辦事處之法律及專業費用。

# 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. OTHER INCOME

### 4. 其他收入

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		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	–	2	1
Gain on early termination of lease	提前終止租賃之收益	10	–	15	–
Sundry income	雜項收入	1,386	823	1,395	828
		<b>1,397</b>	823	<b>1,412</b>	829

### 5. LOSS BEFORE TAXATION

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

### 5. 除稅前虧損

除稅前虧損已扣除／(計入)下列各項：

#### (a) Finance costs:

#### (a) 融資成本：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		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)
Interest on lease liabilities	租賃負債利息	33	55	81	101
Interest on other borrowings	其他借款利息	443	490	899	1,236
		<b>476</b>	545	<b>980</b>	1,337

# 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. LOSS BEFORE TAXATION (CONTINUED)

#### (b) Staff costs (including directors' remuneration):

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		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)
Salaries, wages and other benefits	薪金、工資及其他福利	3,914	3,746	8,985	8,916
Contributions to defined contribution retirement plan	固定供款退休計劃供款	146	146	337	362
		4,060	3,892	9,322	9,278

#### (c) Other items:

### 5. 除稅前虧損(續)

#### (b) 員工成本(包括董事酬金):

#### (c) 其他項目:

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		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)
Amortisation of intangible assets	無形資產攤銷	3,209	3,209	6,418	6,418
Depreciation of property, plant and equipment	物業、廠房及設備折舊	1,510	1,893	3,052	3,800
Depreciation of right-of-use assets	使用權資產折舊	519	153	1,139	246
Impairment losses/ (reversal of impairment) on:	下列項目之減值虧損/ (撥回減值):				
– loans and interest receivables	– 應收貸款及利息	3,622	3	6,005	13
– deposits	– 按金	1,000	–	1,000	–
– trade receivables	– 應收賬款	(9)	(15)	25	4
Exchange (gain)/loss, net	匯兌(收益)/虧損淨額	(10)	(1)	(35)	4
Expenses relating to short-term leases	短期租賃之相關開支	245	900	613	2,125
Loss of disposal of property, plant and equipment	出售物業、廠房及設備之虧損	121	–	380	–

# 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. INCOME TAX CREDIT

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

### 6. 所得稅抵免

簡明綜合損益表之稅項指：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		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	(530)	(530)	(1,059)	(1,059)
<b>Actual tax credit</b>	<b>實際稅項抵免</b>	<b>(530)</b>	<b>(530)</b>	<b>(1,057)</b>	<b>(1,059)</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 six months ended 30 June 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 six months ended 30 June 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六月三十日止六個月承前稅項虧損超期內應課稅溢利，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六月三十日止六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)

### 7. INTERIM DIVIDEND

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

### 8. LOSS PER SHARE

#### (a) Basic loss per share

The calculation of loss per share for the six months ended 30 June 2020 is based on the loss for the period attributable to owners of the Company of approximately HK\$11,240,000 (2019: approximately HK\$5,928,000), 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 June 2020 is based on the loss for the period attributable to owners of the Company of approximately HK\$6,721,000 (2019: approximately HK\$1,745,000), 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 June 2020 and 2019 is the same as the basic loss per share as there were no potentially dilutive ordinary shares in issue.

### 7. 中期股息

董事會不建議就截至二零二零年六月三十日止六個月派付任何中期股息(二零一九年：無)。

### 8. 每股虧損

#### (a) 每股基本虧損

截至二零二零年六月三十日止六個月之每股虧損乃按本公司擁有人應佔期內虧損約11,240,000港元(二零一九年：約5,928,000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。

截至二零二零年六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6,721,000港元(二零一九年：約1,745,000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六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

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### 9. PROPERTY, PLANT AND EQUIPMENT

For the six months ended 30 June 2020, the Group did not have any material acquisition and disposal of property, plant and equipment.

### 10. INTANGIBLE ASSETS

For the six months ended 30 June 2020, the Group did not have any material acquisition and disposal of intangible assets.

### 11. INVESTMENT IN EQUITY SECURITIES

**Equity securities designated at fair value through other comprehensive income ("FVOCI") (non-recycling)**  
Unlisted equity securities

指定按公平值計入其他全面收益(「FVOCI」)(不可迴轉)之股本證券  
非上市股本證券

The investment is the unlisted equity securities to Metro Rainbow Limited, a company incorporated in BVI with its wholly-owned subsidiary, Online Troop Company Limited, (together "Metro Group") with 5% equity interest. Metro Group is engaged in online shopping business. The Group designated its investment in Metro Group at FVOCI (non-recycling), as the investment is held for strategic purposes. No dividends were received on this investment during the period (2019: Nil).

### 9. 物業、廠房及設備

截至二零二零年六月三十日止六個月，本集團並無重大收購及出售任何物業、廠房及設備。

### 10. 無形資產

截至二零二零年六月三十日止六個月，本集團並無重大收購及出售任何無形資產。

### 11. 股本證券之投資

At 30 June 2020 於二零二零年六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
152	152

該投資為於Metro Rainbow Limited(一間於英屬處女群島註冊成立之公司)及其全資附屬公司Online Troop Company Limited(統稱「Metro集團」)之5%股本權益之非上市股本證券。Metro集團從事網上購物業務。由於有關投資乃持作策略用途，本集團指定其於Metro集團之投資按FVOCI(不可迴轉)計量。期內並無就此項投資收取任何股息(二零一九年：無)。



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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(以港元列示)

### 12. CONTRACT ASSETS

### 12. 合約資產

		At 30 June 2020 於二零二零年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年 十二月三十一日 HK\$'000 千港元 (Unaudited) (未經審核)
Arising from performance under licensing arrangement	履行許可權安排所產生	3,865	3,865

The Group recognises revenue from licensing arrangements at a point in time upon the licensees have the rights to use the Group's intellectual property and the Group has conditionally entitled to the consideration under the payment terms set out in the licensing agreements.

本集團於持牌人有權使用本集團之知識產權且本集團具有條件權利按許可權協議所載付款條款收取代價之時間點，確認來自許可權安排之收益。

### 13. TRADE AND OTHER RECEIVABLES

### 13. 應收賬款及其他應收款

		At 30 June 2020 於二零二零年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年 十二月三十一日 HK\$'000 千港元 (Unaudited) (未經審核)
Gross amount of trade receivables	應收賬款總額	5,918	6,053
Less: Loss allowance	減：虧損撥備	(144)	(118)
		5,774	5,935
Deposits and other receivables	按金及其他應收款	16,913	5,877
Prepayments	預付款	2,149	2,376
		24,836	14,188

All of the Group's trade and other receivables, apart from certain deposits of approximately HK\$130,000 (2019: approximately HK\$245,000), are expected to be recovered or recognised as expenses within one year.

除金額約130,000港元(二零一九年：約245,000港元)之若干按金外，本集團預期所有應收賬款及其他應收款可於一年內收回或確認為支出。



# 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)

### 13. TRADE AND OTHER RECEIVABLES (CONTINUED)

#### (a) Ageing analysis

As of the end of the reporting period, the ageing analysis of trade receivables, based on the invoice date and net of loss allowance, is as follows:

Within 1 month	少於一個月
More than 1 but less than 3 months	超過一個月但少於三個月
More than 3 but less than 6 months	超過三個月但少於六個月
More than 6 but less than 12 months	超過六個月但少於十二個月

### 13. 應收賬款及其他應收款 (續)

#### (a) 賬齡分析

於報告期結束時，應收賬款根據發票日期及扣除虧損撥備之賬齡分析如下：

At 30 June 2020 於二零二零年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
2,212	1,673
370	505
111	2,053
3,081	1,704
5,774	5,935

# 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)

### 14. LOANS AND INTEREST RECEIVABLES

The Group's loans and interest receivables arise from the money lending business of providing loans in Hong Kong by a wholly-owned subsidiary of the Company. The Group seeks to maintain strict control over its outstanding loans and interest receivables to minimise credit risk. Overdue balances are reviewed regularly by management.

### 14. 應收貸款及利息

本集團之應收貸款及利息由本公司一間全資附屬公司於香港提供貸款之放債業務所產生。本集團力求對其未償還應收貸款及利息維持嚴格控制，以盡量減少信貸風險。逾期餘額由管理層定期審查。

		At 30 June 2020 於二零二零年六月三十日			At 31 December 2019 於二零一九年十二月三十一日		
		Loan portion 貸款部分 HK\$'000 千港元 (Unaudited) (未經審核)	Interest portion 利息部分 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)	Loan portion 貸款部分 HK\$'000 千港元 (Audited) (經審核)	Interest portion 利息部分 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
Secured loans by	以下列各項作為抵押之						
	抵押貸款：						
– mortgage	– 按揭	1,500	602	2,102	12,000	697	12,697
– personal guarantees	– 個人擔保	54,460	3,921	58,381	55,300	3,125	58,425
Unsecured loans	無抵押貸款	42,310	3,322	45,632	43,265	2,648	45,913
		98,270	7,845	106,115	110,565	6,470	117,035
Less: Loss allowance	減：虧損撥備	(5,342)	(5,594)	(10,936)	(4,520)	(412)	(4,932)
		92,928	2,251	95,179	106,045	6,058	112,103

Loans receivable are interest-bearing at rates ranging from approximately 10% to 58.9% (2019: approximately 10.0% to 58.9%) per annum and repayable on maturity date under the terms in contractual agreements or on demand in writing by the Group.

應收貸款按年利率介乎約10%至58.9% (二零一九年：約10.0%至58.9%)計息，並須根據合同協議條款於到期日或按本集團書面要求償還。

# 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)

### 14. LOANS AND INTEREST RECEIVABLES (CONTINUED)

#### (a) Ageing analysis

Ageing analysis is prepared based on contractual due date:

		At 30 June 2020 於二零二零年六月三十日			At 31 December 2019 於二零一九年十二月三十一日		
		Loan portion 貸款部分 HK\$'000 千港元 (Unaudited) (未經審核)	Interest portion 利息部分 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)	Loan portion 貸款部分 HK\$'000 千港元 (Audited) (經審核)	Interest portion 利息部分 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
Current (not past due)	即期 (未逾期)	73,099	2,251	75,350	81,625	4,756	86,381
Less than 3 months past due	逾期少於3個月	19,829	–	19,829	24,420	1,302	25,722
		92,928	2,251	95,179	106,045	6,058	112,103

The credit quality of loans and interest receivables that are neither past due nor impaired has been assessed by reference to historical information about counterparty default rates. The existing counterparties do not have defaults in the past.

### 14. 應收貸款及利息 (續)

#### (a) 賬齡分析

賬齡分析根據合同到期日編製：

無逾期亦無減值之應收貸款及利息之信貸質素參考有關交易方過往違約比率之資料作評估。現有交易方並無欠款。

# 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)

### 15. TRADE AND OTHER PAYABLES

All trade and other payables are expected to be settled or recognised as income within one year or repayable on demand.

### 15. 應付賬款及其他應付款

所有應付賬款及其他應付款預期將於一年內清償或確認為收入或按要求償還。

		At 30 June 2020 於二零二零年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2019 於二零一九年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	應付賬款	1,394	1,405
Accrued charges and other payables	應計費用及其他應付款	192	1,246
		<b>1,586</b>	2,651

### 16. SHARE CAPITAL

#### Authorised and issued share capital

### 16. 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
<b>Authorised:</b>	<b>法定：</b>		
Ordinary shares	普通股		
At 1 January 2019,	於二零一九年一月一日、		
30 June 2019,	二零一九年六月三十日、		
1 January 2020 and	二零二零年一月一日及		
30 June 2020	二零二零年六月三十日		
of HK\$0.04 each	每股面值0.04港元	3,000,000	120,000
<b>Issued and fully paid:</b>	<b>已發行及繳足：</b>		
Ordinary shares	普通股		
At 1 January 2019, 30 June 2019,	於二零一九年一月一日、		
1 January 2020 and	二零一九年六月三十日、		
30 June 2020	二零二零年一月一日及		
of HK\$0.04 each	二零二零年六月三十日		
	每股面值0.04港元	1,272,640	50,906

# 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)

### 17. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

The carrying amounts of the Group's financial instruments carried at cost or amortised cost are not materially different from their fair values as at 30 June 2020 and 31 December 2019.

### 18. RELATED PARTY TRANSACTIONS

#### (a) Acquisition of non-controlling interests

On 11 May 2020, the Group acquired the remaining 20% equity interest in a subsidiary of the Company, Global Ocean International Holdings Limited ("Global Ocean"), from Mr. Zheng Yongqiang ("Mr. Zheng") for a cash consideration of HK\$1.00. Global Ocean was incorporated in Hong Kong and was dormant since its incorporation. The negative balance of non-controlling interests in Global Ocean at the time of acquisition was approximately HK\$316,000.

Mr. Zheng is the non-executive director of the Company and is considered as a related party to the Group. Acquisition of the 20% equity interest of Global Ocean from Mr. Zheng therefore constituted a related party transaction.

There was no profit or loss effect on the acquisition. On consolidation, the negative balance of non-controlling interests in Global Ocean of approximately HK\$316,000, net of cash consideration of HK\$1.00, was debited to the Group's other reserve.

### 17. 金融工具之公平值計量

本集團按成本或攤銷成本列值之金融工具之賬面值與其於二零二零年六月三十日及二零一九年十二月三十一日之公平值並無重大差異。

### 18. 關連人士交易

#### (a) 收購非控股權益

於二零二零年五月十一日，本集團向鄭永強先生（「鄭先生」）收購本公司之附屬公司滙海國際控股有限公司（「滙海」）之餘下20%股權，現金代價為1.00港元。滙海於香港註冊成立，且自註冊成立以來為不活動公司。於收購時非控股權益於滙海之負結餘約為316,000港元。

鄭先生為本公司之非執行董事，並被視為本集團之關連人士。向鄭先生收購滙海20%股權因此構成關連人士交易。

收購事項並無損益影響。於綜合入賬後，非控股權益於滙海之負結餘約316,000港元（經扣除現金代價1.00港元）記入本集團之其他儲備。

# 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)

### 18. RELATED PARTY TRANSACTIONS (CONTINUED)

#### (b) Key management personnel remuneration

Remuneration for key management personnel of the Group, including amounts paid to the Directors is as follows:

		Six months ended 30 June 截至六月三十日止六個月	
		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)
Salaries and other emoluments	薪金及其他酬金	2,277	2,280
Retirement scheme contributions	退休計劃供款	44	45
		2,321	2,325

### 19. EVENT AFTER THE REPORTING PERIOD

On 31 July 2020, the Company entered into the memorandum of understanding (the "MOU") with the shareholder of a limited company incorporated in Hong Kong (the "Target Company") in relation to the proposed acquisition of the entire or part of the issued shares in the Target Company. The Target Company and its subsidiaries are principally engaged in the provision of translation and communication services with a particular emphasis on financial translation and is a well-established local professional translation and multilingual communication services provider. Details of the MOU are set out in the announcement of the Company dated 31 July 2020. As of the date of this interim report, no formal or legally binding agreement has been entered into between the Company and the Target Company's shareholder in respect of the abovementioned proposed acquisition.

Save as disclosed above, the Group did not have any other material acquisition, disposal and significant investment during and after the Period.

### 18. 關連人士交易(續)

#### (b) 主要管理人員薪酬

本集團主要管理人員之酬金(包括已向董事支付之款項)如下:

		Six months ended 30 June 截至六月三十日止六個月	
		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)
Salaries and other emoluments	薪金及其他酬金	2,277	2,280
Retirement scheme contributions	退休計劃供款	44	45
		2,321	2,325

### 19. 報告期後事項

於二零二零年七月三十一日,本公司與一家於香港註冊成立之有限公司(「目標公司」)的股東訂立諒解備忘錄(「諒解備忘錄」),內容有關建議收購目標公司之全部或部份已發行股份。目標公司及其附屬公司主要從事提供翻譯及傳訊服務,尤其是著重於財經翻譯,為一家具規模的本地專業翻譯及多國語言傳訊服務供應商。諒解備忘錄的詳情載於本公司日期為二零二零年七月三十一日的公佈。於本中期報告日期,本公司及目標公司之股東並無就上述建議收購事項訂立任何正式或具法律約束力的協議。

除上文所披露者外,本集團於本期間內及於本期間後並無任何其他重大收購事項、出售事項及重大投資。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### FINANCIAL REVIEW

#### Revenue

For the six months ended 30 June 2020 (the “Period”), the Group recorded a total revenue of approximately HK\$17,467,000, representing a decrease of approximately HK\$3,935,000 or 18.4% as compared with that of approximately HK\$21,402,000 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\$3,207,000 which recorded a segment revenue of approximately HK\$7,040,000 for the Period as compared with that of approximately HK\$10,247,000 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\$645,000 to approximately HK\$10,387,000 for the Period as compared with that of approximately HK\$9,742,000 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\$40,000 for the Period as compared with that of approximately HK\$1,413,000 for the same period in 2019.

### BUSINESS REVIEW AND PROSPECT

#### Cost of Sales

For the Period, the cost of sales of the Group amounted to approximately HK\$3,611,000 (2019: approximately HK\$2,269,000), 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 27.6% to approximately HK\$13,856,000 (2019: approximately HK\$19,133,000) while the Group maintained a high gross profit margin of approximately 79.3% for the Period (2019: approximately 89.4%).

#### Administrative and other operating expenses

The administrative and other operating expenses of the Group for the Period amounted to approximately HK\$29,418,000 (2019: approximately HK\$27,676,000), which comprised of administrative expenses, research and development expenses and selling and distribution expenses. The increase in overall expenses was mainly due to the significant increase in impairment losses on loans and interest receivables provided for during the Period.

### 財務回顧

#### 收益

截至二零二零年六月三十日止六個月（「本期間」），本集團錄得總收益約17,467,000港元，較二零一九年同期約21,402,000港元減少約3,935,000港元或18.4%。

收益減少主要由於放債業務（「放債業務」）之利息收入減少約3,207,000港元，該業務於本期間錄得分部收益約7,040,000港元，而二零一九年同期則為約10,247,000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645,000港元至約10,387,000港元，而二零一九年同期則為約9,742,000港元。然而，此等增長由乃由發行遊戲、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」）（該業務於本期間錄得分部收益約40,000港元，而二零一九年同期則為約1,413,000港元）之分部收益減少所抵銷。

### 業務回顧及展望

#### 銷售成本

於本期間，本集團之銷售成本約3,611,000港元（二零一九年：約2,269,000港元），主要包括採購及員工成本。

#### 毛利

由於上文討論之總收益減少及銷售成本增加，本集團於本期間之毛利減少約27.6%至約13,856,000港元（二零一九年：約19,133,000港元），而本集團於本期間維持約79.3%之高毛利率（二零一九年：約89.4%）。

#### 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29,418,000港元（二零一九年：約27,676,000港元），包括行政開支、研發開支及銷售及分銷開支。整體開支增加主要由於本期間之貸款減值虧損及已撥備之應收利息大幅增加所致。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Finance Costs

Finance costs was approximately HK\$980,000 for the Period (2019: approximately HK\$1,337,000), 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\$11,240,000, representing an increase of approximately 89.6% as compared with that of approximately HK\$5,928,000 for the same period in 2019. The increase in loss was mainly due to (i) the reduction in revenue contribution from the Group's Money Lending Business and Mobile Games and Applications Business during the Period; and (ii) significant increase in the impairment losses on loans and interest receivables for the Period.

### Interim Dividend

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

## BUSINESS REVIEW AND PROSPECT

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

### Software Platform Business

Software Platform Business had performed satisfactorily and accounted for approximately 59.5% (2019: approximately 45.5%) of total revenue and an increase of approximately 6.6% in segment revenue for the Period. 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.

### Mobile Games and Applications Business

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

### 融資成本

本期間之融資成本約為980,000港元(二零一九年：約1,337,000港元)，包括付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為11,240,000港元，較二零一九年同期約5,928,000港元增加約89.6%。虧損增加乃主要由於(i)本集團之放債業務及手機遊戲及應用業務於本期間之收益貢獻減少；及(ii)本期間之貸款減值虧損及應收利息大幅增加。

### 中期股息

董事會不建議就本期間派付任何中期股息(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類業務，即：(i)軟件平台業務；(ii)手機遊戲及應用業務；及(iii)放債業務。

### 軟件平台業務

軟件平台業務之表現令人滿意，於本期間佔總收益約59.5%(二零一九年：約45.5%)並錄得分部收益增長約6.6%。面對市場競爭持續激烈且瞬息萬變，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。

### 手機遊戲及應用業務

董事會確定就本集團開發及擁有的手機遊戲實行較保守的銷售策略，以減少投資成本。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

Amid the fierce competition induced by frequent introduction of new games by game developers both domestically and internationally, fast and rapid technological advancement, rising cost in producing hit game titles and regulatory restrictions for online game industry in the PRC, these challenges negatively impact the industry as well as the Group's mobile game segment. The regulatory control imposed in 2018 has brought disruptions and slowdown to the mobile game industry in the PRC market and affected the valuation of many game developers and operators. While this lethargic market sentiment continued, there were obstacles along our way of exploring cooperation and partnership prospect with game publishers and tech innovators that no licensing arrangement was concluded for the Period.

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 applications markets with a view to improve the performance and value of the segment.

### 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 under review. Sino-US trade war, social movement and the coronavirus pandemic severely impacted the overall business environment in Hong Kong. As such, the Money Lending Business generated a decrement of approximately 31.3% in segment revenue and contributed approximately 40.3% (2019: 47.9%) 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.

在遊戲開發商於國內外源源不斷地推出新遊戲而形成激烈競爭、科技日新月異、製作熱門遊戲的成本上升及中國線上遊戲行業受到監管限制下，此等挑戰對本行業及本集團的手機遊戲分部造成負面影響。於二零一八年實施的規管干擾及阻慢中國市場上手機遊戲行業之發展，並影響到許多遊戲開發商及營運商之估值。市場氣氛持續疲弱，我們在與遊戲發行商及科技創新公司探討合作及建立夥伴關係方面亦遇到行業阻礙，於本期間並無達成任何授權安排。

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。

### 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、社會運動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31.3%，及於本期間佔本集團之總收益約40.3%（二零一九年：47.9%）。

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。

# 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 social unrest in the city. 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.

### Financial Resource and Liquidity

The Group's main business operations and investments are in Hong Kong. At 30 June 2020, the Group had cash and cash equivalents of approximately HK\$7,829,000 (2019: approximately HK\$9,610,000). Most of the cash and cash equivalents are denominated in Hong Kong dollars. The Group will closely monitor exchange rate movement and will take appropriate activities to reduce the exchange risk.

### Gearing Ratio

At 30 June 2020, total assets of the Group were approximately HK\$241,883,000 (as at 31 December 2019: approximately HK\$260,698,000) whereas total liabilities were approximately HK\$53,283,000 (as at 31 December 2019: approximately HK\$57,979,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was approximately 22% (as at 31 December 2019: approximately 22.2%) and the current ratio, calculated as current assets over current liabilities, was approximately 2.71 (as at 31 December 2019: approximately 2.71). The Directors will continue to take measures to further improve the liquidity and gearing position of the Group.

### Capital Structure

As at 30 June 2020, 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 1,272,640,000 ordinary shares were in issue and fully paid.

### Funding and Treasury Policies

The Group consistently adopts a conservative treasury policy during its development and generally finances its operations and business development with internally generated resources and equity and/or debt financing activities in order to maintain a healthy liquidity position. The Group also strives to reduce exposure to credit risk by performing ongoing credit evaluation of the financial conditions of its clients of Money Lending Business. To manage liquidity risk, the Board closely monitors the financial position of the Group to ensure that the liquidity structure of the Group's assets, liabilities and commitments can meet its funding requirements from time to time.

### 展望

在中美貿易戰僵持不下和香港社會動盪不安等不明朗因素下，本公司預期香港經濟將繼續放緩。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到影響。儘管面臨各種挑戰，本集團將嚴格執行成本控制政策，並根據外部環境之變化迅速調整業務策略。

本集團在資源分配方面將會更加審慎，並將繼續尋求潛在投資機遇，為現有業務分部創造協同效益，同時為本公司及其股東帶來增長及整體長遠利益。

### 財務資源及流動資金

本集團之主要業務經營及投資於香港進行。於二零二零年六月三十日，本集團之現金及現金等值物約為7,829,000港元（二零一九年：約9,610,000港元）。大部分現金及現金等值物乃以港元計值。本集團將密切留意匯率變動及採取適當措施降低外匯風險。

### 負債比率

於二零二零年六月三十日，本集團總資產約為241,883,000港元（於二零一九年十二月三十一日：約260,698,000港元），而總負債則約為53,283,000港元（於二零一九年十二月三十一日：約57,979,000港元）。本集團之負債比率（按總負債除以總資產計算）約為22%（於二零一九年十二月三十一日：約22.2%），流動比率（按流動資產除以流動負債計算）約為2.71（於二零一九年十二月三十一日：約2.71）。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。

### 資本架構

於二零二零年六月三十日，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1,272,640,000股普通股為已發行及繳足。

### 資金及庫務政策

本集團在發展過程中一直採取審慎的庫務政策，一般以內部產生的資源及股權及／或債務融資活動為其經營及業務發展提供資金，以維持穩健的流動資金狀況。本集團亦對放債業務客戶的財務狀況進行持續信貸評估，致力減低所承擔之信貸風險。為管理流動資金風險，董事會密切監察本集團的財務狀況，以確保本集團資產、負債及承擔的流動資金結構能夠滿足其不時的資金所需。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Foreign Exchange Exposure

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

### Pledge of Assets

At 30 June 2020, the land and buildings of the Group at carrying amount of approximately HK\$32,646,000 (at 31 December 2019: approximately HK\$34,707,000) was pledged to secure interest-bearing borrowings of a subsidiary of the Company.

### Contingent Liabilities

As at 30 June 2020, the Group maintained contingent liabilities that are related to a corporate guarantee provided by the Company and its two subsidiaries to a bank for the loan utilised by the Group.

During the Period, two subsidiaries of the Company leased two motor vehicles under finance leases at the interest rates of 3.5%-4.8% per annum for terms of three and five years. The Company had issued corporate guarantee in respect of the finance leases with the carrying amount of approximately HK\$1,629,000 as at 30 June 2020 (as at 31 December 2019: approximately HK\$2,158,000).

### Employees and Remuneration Policies

As at 30 June 2020, the Group had approximately 54 employees (as at 30 June 2019: 65 employees). The staff costs (including directors' remuneration) were approximately HK\$9,322,000 (2019: approximately HK\$9,278,000) for the Period.

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.

### Event after the reporting period

On 31 July 2020, the Company entered into the MOU with the Target Company in relation to the proposed acquisition of the entire or part of the issued shares in the Target Company. The Target Company and its subsidiaries are principally engaged in the provision of translation and communication services with a particular emphasis on financial translation and is a well-established local professional translation and multilingual communication services provider. Details of the MOU are set out in the announcement of the Company dated 31 July 2020. As of the date of this report, no formal or legally binding agreement has been entered into between the Company and the Target Company's shareholder in respect of the abovementioned proposed acquisition.

Save as disclosed above, the Group did not have any other material acquisition, disposal and significant investment during and after the Period.

### 外匯風險

董事認為本集團並無承擔任何重大外匯風險。

### 資產抵押

於二零二零年六月三十日，本集團賬面值約32,646,000港元（於二零一九年十二月三十一日：約34,707,000港元）之土地及樓宇已作為本公司一間附屬公司附息借款之抵押。

### 或然負債

於二零二零年六月三十日，本集團具有或然負債，乃有關本公司及其兩間附屬公司就本集團動用貸款而向一間銀行提供之公司擔保。

於本期間，本公司兩間附屬公司根據融資租賃按年利率3.5%-4.8%租賃兩輛汽車，為期三年及五年。本公司已就於二零二零年六月三十日賬面值約1,629,000港元（於二零一九年十二月三十一日：約2,158,000港元）之融資租賃發出公司擔保。

### 僱員及薪酬政策

於二零二零年六月三十日，本集團僱用約54名（於二零一九年六月三十日：65名）員工。於本期間，員工成本（包括董事酬金）約9,322,000港元（二零一九年：約9,278,000港元）。

本集團之薪酬政策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，並符合僱員受僱所在之各自司法管轄區之法定要求。

### 報告期後事項

於二零二零年七月三十一日，本公司與目標公司訂立諒解備忘錄，內容有關建議收購目標公司之全部或部份已發行股份。目標公司及其附屬公司主要從事提供翻譯及傳訊服務，尤其是著重於財經翻譯，為一家具規模的本地專業翻譯及多國語言傳訊服務供應商。諒解備忘錄的詳情載於本公司日期為二零二零年七月三十一日的公佈。於本報告日期，本公司及目標公司之股東並無就上述建議收購事項訂立任何正式或具法律約束力的協議。

除上文所披露者外，本集團於本期間內及於本期間後並無任何其他重大收購事項、出售事項及重大投資。



## OTHER INFORMATION

### 其他資料

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

As at 30 June 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 interim 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

於二零二零年六月三十日，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

除於本中期報告所披露者外，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 the Directors, as at 30 June 2020, the interests and short positions of the persons, other than the 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:

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 June 2020 has been used for the calculation for the approximately percentage.

Save as disclosed above, as at 30 June 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.

#### 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，於二零二零年六月三十日，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：

附註：

- 「L」指於本公司股份的好倉。
- 於二零二零年六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。

除上文所披露者外，於二零二零年六月三十日，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

#### 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 recognise 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.

At the annual general meeting of the Company held on 25 June 2018, shareholders approved the refreshment of the maximum number of shares which may be allotted and issued upon the exercise of all share options under the Share Option Scheme to a total of 127,264,000 shares, representing 10% of the shares of the Company in issue on that date.

During the Period and up to date of this interim report, the Company had not granted any options and there were no outstanding options under the Share Option Scheme. As at the date of this interim report, the total number of options available for granting by the Company under the Share Option Scheme was 127,264,000, representing 10% of the shares of the Company in issue.

#### 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作出之貢獻。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」之定義及將「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。

於二零一八年六月二十五日舉行之本公司股東週年大會上，股東批准更新根據購股權計劃行使所有購股權時可配發及發行股份之最高數目合共127,264,000股股份，佔本公司於該日期之已發行股份之10%。

於本期間內及截至本中期報告日期，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。於本中期報告日期，本公司根據購股權計劃可予授出之購股權總數為127,264,000份，佔本公司之已發行股份之10%。



## OTHER INFORMATION

### 其他資料

#### DIRECTORS' INTERESTS IN COMPETING BUSINESS

During the Period and up to the date of this interim 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中期報告日期，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
Ms. Sin Pui Ying 冼佩瑩女士	<sup>^</sup> HongDa Financial Holding Limited ("HongDa") and its subsidiary <sup>^</sup> 弘達金融控股有限公司（「弘達」）及其附屬公司	Money lending business 放債業務	Executive director of HongDa 弘達之執行董事
Mr. Leung Man Chun 梁文俊先生	<sup>*</sup> Evershine Group Holdings Limited ("Evershine") and its subsidiary <sup>*</sup> 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
Mr. Chung Man Lai 鍾文禮先生	<sup>*</sup> Greatawalle Inc. ("Greatawalle") and its subsidiary <sup>*</sup> 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
<sup>*</sup> listed on GEM of the Stock Exchange <sup>^</sup> listed on the Main Board of the Stock Exchange		<sup>*</sup> 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

#### 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”) contained in Appendix 15 to the GEM Listing Rules throughout the Period except the CG Code provisions A.2.1 A.4.1 and A.6.7.

The chairman is responsible for the leadership of the Board, ensuring its effectiveness in all aspects of its role for setting its agenda and taking into account any matters proposed by other directors for inclusion in the agenda while the chief executive officer (the “CEO”) is responsible for the day-to-day management of the Group’s business.

Under the Code provision A.2.1 of the CG Code, the roles of chairman and CEO should be separate and should not be performed by the same individual.

Following the resignations of Mr. Chan Wai Kit as deputy chairman and Mr. Chan Kwun Chung as CEO of the Company on 1 November 2018 and 1 April 2020 respectively, the Company no longer has a chairman and a CEO. The role of CEO is currently shared by the executive directors, who are collectively responsible for management of the business operations of the Group. The Board is of the view that the balance of power and authority is ensured by the operation of the Board, which comprises experienced individuals who will from time to time discuss issues affecting operations of the Company and the Group. This arrangement can still enable the Company to make and implement decisions promptly, and thus achieve the Company’s objectives efficiently and effectively. The Company will, at the time when it thinks fit, arrange for new appointment of the Chairman and the CEO.

#### 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。本公司已推行企業管治措施，著重對股東之誠信、資料披露之質素、透明度及對股東之問責性，藉以盡量提高股東回報。

本公司於本期間一直遵守GEM上市規則附錄十五所載企業管治守則（「企業管治守則」）之守則條文，惟企業管治守則條文A.2.1、A.4.1及A.6.7除外。

主席負責領導董事會，以確保董事會於制訂議程的角色之所有方面具效率，並考慮由其他董事提呈以納入議程之任何事項，而行政總裁（「行政總裁」）負責本集團業務之日常管理。

根據企業管治守則條文A.2.1，主席與行政總裁之角色應有區別，並不應由一人同時兼任。

自陳偉傑先生及陳冠忠先生分別於二零一八年十一月一日及二零二零年四月一日辭任本公司副主席及行政總裁後，本公司不再有主席及行政總裁。行政總裁的角色目前由執行董事共同擔任，彼等共同負責本集團業務營運之管理。董事會認為權力及職權可透過董事會的運作保持平衡，而董事會由具經驗的人員組成，且彼等會不時討論對本公司及本集團運作有影響的議題。該安排仍可確保本公司能迅速作出及推行決策，繼而有效率及有效地達致本公司的目標。本公司將於其認為恰當時安排委任新主席及行政總裁。

## OTHER INFORMATION

### 其他資料

The Code provision A.4.1 of the CG Code stipulates that non-executive directors should be appointed for a specific term. Currently, all the independent non-executive Directors have entered into letter of appointments with the Company for an initial term of three years. The non-executive Director was not appointed for a specific term but all Directors are subject to retirement by rotation and re-election at the annual general meeting in accordance with the articles of association. Moreover, according to the articles of association, all Directors newly appointed to fill a casual vacancy are subject to election at the next following general meeting following their appointments. The Board considers that sufficient measures have been taken to ensure that the Company's corporate governance practices are no less exacting than those prescribed by CG Code provision A.4.1 and therefore does not intend to take any steps in this regard at the moment.

The Code provision A.6.7 of the CG Code requires that independent non-executive directors should, among others, attend general meetings and develop a balanced understanding of the views of shareholders. There is satisfactory attendance at Board meetings, Board committee meetings and the general meetings during the Period except that independent non-executive Directors did not attend the annual general meeting of the Company held on 9 June 2020 due to their other important engagements at the relevant time.

## CHANGES OF DIRECTORSHIP AND DIRECTORS' INFORMATION

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, changes of directorship and changes in the information of the Directors subsequent to the date of the annual report 2019 are as follows:

- (1) Mr. Chan Kwun Chung resigned as an executive Director, the CEO, members of the remuneration committee (the "Remuneration Committee") and the nomination committee (the "Nomination Committee"), authorized representative as required under Rule 5.24 of the Listing Rules (the "Authorized Representative"), the compliance officer as required under Rule 5.19 of the Listing Rules (the "Compliance Officer") and the authorized representative of the Company pursuant to Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) with effect from 1 April 2020.
- (2) Mr. Ng Kin Man, a former executive Director, was appointed as members of the Remuneration Committee and the Nomination Committee, the Authorized Representative, the Compliance Officer and the authorized representative of the Company pursuant to Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) with effect from 1 April 2020.

企業管治守則之守則條文A.4.1規定，非執行董事之委任應有指定任期。現時所有獨立非執行董事已與本公司訂立委任函，初步任期為三年。現任非執行董事並非按指定任期委任。然而，所有董事均須根據組織章程細則規定於股東週年大會上輪值退任及可重選連任。而且，根據組織章程細則，所有為填補臨時空缺而新獲委任之董事均須在其獲委任後於下一屆股東大會上接受選舉。董事會認為已採取足夠措施以確保本公司之企業管治常規不遜於企業管治守則守則條文A.4.1之相關規定，因此目前無意就此方面採取任何措施。

企業管治守則之守則條文A.6.7規定，獨立非執行董事應（其中包括）出席股東大會及對公司股東的意見應全面地了解。於本期間，董事會會議、董事會轄下委員會會議及股東大會的出席率均令人滿意，惟於二零二零年六月九日，各獨立非執行董事因其於相關時間須處理其他要務，故並無出席本公司股東週年大會。

## 董事及董事資料變動

根據GEM上市規則第17.50A(1)條，於二零一九年報刊發日期後之董事變動及董事資料變動如下：

- (1) 陳冠忠先生已辭任執行董事、行政總裁、薪酬委員會（「薪酬委員會」）及提名委員會（「提名委員會」）之成員、GEM上市規則第5.24條所規定之授權代表（「授權代表」）及GEM上市規則第5.19條所定之監察主任（「監察主任」）以及香港法例第622章公司條例第16部項下之本公司授權代表，自二零二零年四月一日起生效。
- (2) 前執行董事伍健文先生已獲委任為薪酬委員會及提名委員會的成員、授權代表及監察主任以及香港法例第622章公司條例第16部項下之本公司授權代表，自二零二零年四月一日起生效。

## OTHER INFORMATION

### 其他資料

Mr. Ng subsequently resigned as an executive Director, members of each of the Remuneration Committee and the Nomination Committee, the Authorized Representative, the Compliance Officer and the authorized representative of the Company pursuant to Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) with effect from 11 May 2020.

伍先生已於其後辭任執行董事、薪酬委員會及提名委員會分別之成員、授權代表及監察主任以及香港法例第622章公司條例第16部項下之本公司授權代表，自二零二零年五月十一日起生效。

(3) Mr. Chow Yik was appointed as an executive Director with effect from 1 April 2020. He was also appointed as member of the Nomination Committee with effect from 11 May 2020.

(3) 周翊先生已獲委任為執行董事，自二零二零年四月一日起生效。彼亦獲委任為提名委員會成員，自二零二零年五月十一日起生效。

(4) Mr. Zheng Yongqiang has ceased to be interested in 2,000 shares of Global Ocean International Holdings Limited, a subsidiary of the Company, with effect from 5 May 2020.

(4) 鄭永強先生不再於滙海國際控股有限公司（本公司之附屬公司）之2,000股股份中擁有權益，自二零二零年五月五日起生效。

(5) Mr. Chung Man Lai was appointed as an independent non-executive Director with effect from 1 April 2020.

(5) 鍾文禮先生已獲委任為獨立非執行董事，自二零二零年四月一日起生效。

(6) Mr. Tsui Wing Tak was appointed as an executive Director, member of the Remuneration Committee, the Authorized Representative, the Compliance Officer and an authorized representative of the Company pursuant to Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) with effect from 11 May 2020.

(6) 執行董事徐永得先生已獲委任為薪酬委員會的成員、授權代表、監察主任以及香港法例第622章公司條例第16部項下之本公司授權代表，自二零二零年五月十一日起生效。

Mr. Tsui was also appointed as an independent non-executive director of Bingo Group Holdings Limited ("Bingo") (a company listed on GEM of the Stock Exchange) and a member of each of the nomination committee, remuneration committee and audit committee of Bingo with effect from 5 August 2020.

徐先生亦獲委任為比高集團控股有限公司（「比高」）（於聯交所GEM上市的公司）之獨立非執行董事，及比高之提名委員會、薪酬委員會及審核委員會各自之成員，自二零二零年八月五日起生效。

(7) Ms. Sin Pui Ying, an executive Director of the Company, was appointed as an executive director of hmvod Limited (a company listed on GEM of the Stock Exchange) with effect from 21 April 2020.

(7) 本公司執行董事冼佩瑩女士已獲委任為hmvod視頻有限公司（於聯交所GEM上市的公司）之執行董事，自二零二零年四月二十一日起生效。

Ms. Sin was also appointed as an executive director of HongDa Financial Holding Limited (a company listed on the Main Board of the Stock Exchange) with effect from 15 May 2020.

冼女士亦獲委任為弘達金融控股有限公司（於聯交所主板上市的公司）之執行董事，自二零二零年五月十五日起生效。



## OTHER INFORMATION

### 其他資料

- (8) Dr. Lee G. Lam was re-designated as a non-executive director and the chairman of Mingfa Group (International) Company Limited ("Mingfa") (a company listed on GEM of the Stock Exchange) and ceased to be members of the audit committee and risk management committee of Mingfa with effect from 23 April 2020.

Dr. Lam resigned as a non-executive director and a member of the nomination committee of China Shandong Hi-Speed Financial Group Limited (a company listed on GEM of the Stock Exchange) with effect from 14 May 2020.

Dr. Lam was also re-designated as an independent non-executive director of Singapore eDevelopment Limited (a company listed on the Singapore Exchange) with effect from 2 July 2020.

- (8) 林家禮博士已調任為明發集團(國際)有限公司(「明發」)(於聯交所GEM上市的公司)之非執行董事兼主席，並已分別不再出任明發之審核委員會及風險管理委員會之成員，自二零二零年四月二十三日起生效。

林博士已辭任中國山東高速金融集團有限公司(於聯交所GEM上市的公司)之非執行董事兼提名委員會成員，自二零二零年五月十四日起生效。

林博士亦已調任為Singapore eDevelopment Limited(於新加坡交易所上市的公司)之獨立非執行董事，自二零二零年七月二日起生效。

## 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 interim 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 interim 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.

## 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。於本中期報告日期，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中期報告。

## 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。

## OTHER INFORMATION

### 其他資料

#### 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, 14 August 2020

*As at the date of this report, the Board comprises three executive Directors, Mr. Chow Yik, Mr. Tsui Wing Tak and Ms. Sin Pui Ying, 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 Mr. Chung Man Lai.*

#### 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，二零二零年八月十四日

於本報告日期，董事會成員包括三名執行董事周翊先生、徐永得先生及冼佩瑩女士；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、林家禮博士及鍾文禮先生。