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**AURUM PACIFIC (CHINA) GROUP LIMITED**

**奧栢中國集團有限公司**

(於開曼群島註冊成立之有限公司)

(股份代號：8148)

## 二零二一年中期業績公佈

奧栢中國集團有限公司(「**本公司**」)董事(「**董事**」)會(「**董事會**」)欣然宣佈本公司及其附屬公司截至二零二一年六月三十日止六個月之未經審核中期業績。本公佈列載本公司二零二一年中期報告全文，並符合香港聯合交易所有限公司(「**聯交所**」)GEM的證券上市規則(「**GEM上市規則**」)中有關中期業績初步公佈附載資料之要求。本公司之二零二一年中期報告將於二零二一年八月十三日在聯交所網站[www.hkexnews.hk](http://www.hkexnews.hk)及本公司網站[www.aurumpacific.com.hk](http://www.aurumpacific.com.hk)可供閱覽。

承董事會命

奧栢中國集團有限公司

執行董事

鍾文禮

香港，二零二一年八月十三日

於本公佈日期，董事會成員包括以下董事：

執行董事：

鍾文禮先生

蔡本立先生

獨立非執行董事：

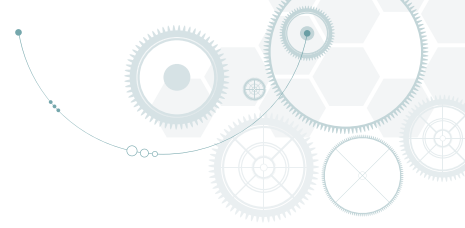
梁文俊先生

林婉雯女士

符恩明先生

本公佈的資料乃遵照香港聯合交易所有限公司GEM證券上市規則而刊載，旨在提供有關本公司的資料；董事願就本公佈的資料共同及個別地承擔全部責任。董事在作出一切合理查詢後，確認就其所知及所信，本公佈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，且並無遺漏任何事項，足以令致本公佈所載任何陳述或本公佈產生誤導。

本公佈將由刊登日期起最少一連七天於GEM網站[www.hkgem.com](http://www.hkgem.com)「最新上市公司公告」一頁及本公司網站[www.aurumpacific.com.hk](http://www.aurumpacific.com.hk)內刊登。



## 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 interim results of the Company and its subsidiaries (collectively referred to as the “Group”) for the three months and six months ended 30 June 2021, together with the comparative figures for the corresponding periods in 2020. The Group’s interim results for the three months and six months ended 30 June 2021 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」)截至二零二一年六月三十日止三個月及六個月之簡明綜合中期業績及二零二零年同期之比較數字。本集團截至二零二一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 2021  
(Expressed in Hong Kong dollars)

截至二零二一年六月三十日止三個月及六個月  
(以港元列示)

		Notes 附註	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	
			2021 二零二一年 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)	2021 二零二一年 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)
Revenue:	收益：	2				
– provision of software platform	– 提供軟件平台		3,790	4,545	9,776	10,387
– interest income from money lending	– 放債所得利息收入		–	2,913	773	7,040
– mobile games and applications	– 手機遊戲及應用		13	27	23	40
			3,803	7,485	10,572	17,467
Cost of sales	銷售成本		(2,821)	(2,124)	(4,827)	(3,611)
Gross profit	毛利		982	5,361	5,745	13,856
Other income	其他收入	4	–	1,397	238	1,412
Administrative expenses	行政開支		(4,193)	(13,135)	(28,799)	(24,662)
Research and development expenses	研發開支		(938)	(1,346)	(1,872)	(3,642)
Selling and distribution expenses	銷售及分銷開支		(568)	(521)	(1,119)	(1,114)
Loss from operations	經營虧損		(4,717)	(8,244)	(25,807)	(14,150)
Finance costs	融資成本	5(a)	(440)	(476)	(834)	(980)
Loss before taxation	除稅前虧損	5	(5,157)	(8,720)	(26,641)	(15,130)
Income tax credit	所得稅抵免	6	–	530	–	1,057
<b>Loss for the period</b>	<b>期內虧損</b>		<b>(5,157)</b>	<b>(8,190)</b>	<b>(26,641)</b>	<b>(14,073)</b>

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the three months and six months ended 30 June 2021  
(Expressed in Hong Kong dollars)

截至二零二一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	
		2021 二零二一年 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)	2021 二零二一年 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)
		Notes 附註			
<b>Attributable to:</b>	<b>以下人士應佔：</b>				
- owners of the Company	- 本公司擁有人	(4,911)	(6,721)	(25,987)	(11,240)
- non-controlling interests	- 非控股權益	(246)	(1,469)	(654)	(2,833)
		(5,157)	(8,190)	(26,641)	(14,073)
		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	(0.39)	(0.53)	(2.04)	(0.88)
		8			

# 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 2021  
(Expressed in Hong Kong dollars)

截至二零二一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	
		2021 二零二一年 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)	2021 二零二一年 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)
<b>Loss for the period</b>	<b>期內虧損</b>	<b>(5,157)</b>	(8,190)	<b>(26,641)</b>	(14,073)
<b>Other comprehensive income/ (expenses) 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>				
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	<b>(16)</b>	(46)
		-	16	<b>(16)</b>	(46)
<b>Total comprehensive expense for the period</b>	<b>期內全面開支總額</b>	<b>(5,157)</b>	(8,174)	<b>(26,657)</b>	(14,119)
<b>Attributable to:</b>	<b>以下人士應佔：</b>				
- owners of the Company	- 本公司擁有人	<b>(4,911)</b>	(6,707)	<b>(25,997)</b>	(11,259)
- non-controlling interests	- 非控股權益	<b>(246)</b>	(1,467)	<b>(660)</b>	(2,860)
		<b>(5,157)</b>	(8,174)	<b>(26,657)</b>	(14,119)

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2021  
(Expressed in Hong Kong dollars)

於二零二一年六月三十日  
(以港元列示)

			At 30 June 2021 於二零二一年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、廠房及設備	9	28,945	34,796
Intangible assets	無形資產	10	3,680	2,760
Goodwill	商譽		20,236	20,236
Right-of-use assets	使用權資產		147	528
Deferred tax assets	遞延稅項資產		1,248	1,248
			<b>54,256</b>	59,568
<b>Current assets</b>	<b>流動資產</b>			
Trade and other receivables	應收賬款及其他應收款	11	13,455	13,770
Loans receivable	應收貸款	12	62,162	76,610
Interest receivables	應收利息	12	6	6,156
Cash and cash equivalents	現金及現金等值物		5,188	3,415
			<b>80,811</b>	99,951
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	應付賬款及其他應付款	13	4,568	3,202
Contract liabilities	合約負債		6,461	3,830
Interest-bearing borrowings	付息借款		35,654	37,060
Lease liabilities	租賃負債		157	543
Current tax payable	應付即期稅項		53	53
			<b>46,893</b>	44,688
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>33,918</b>	55,263
<b>NET ASSETS</b>	<b>資產淨值</b>		<b>88,174</b>	114,831

# CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## 簡明綜合財務狀況表

As at 30 June 2021  
(Expressed in Hong Kong dollars)

於二零二一年六月三十日  
(以港元列示)

			At 30 June 2021 於二零二一年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
<b>Capital and reserves</b>	<b>資本及儲備</b>			
Share capital	股本	14	50,906	50,906
Reserves	儲備		37,787	63,784
<b>Total equity attributable to owners of the Company</b>	<b>本公司擁有人應佔權益總額</b>		<b>88,693</b>	114,690
Non-controlling interests	非控股權益		<b>(519)</b>	141
<b>TOTAL EQUITY</b>	<b>權益總額</b>		<b>88,174</b>	114,831



# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the six months ended 30 June 2021  
(Expressed in Hong Kong dollars)

截至二零二一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) (不可迴轉) 公平儲備	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 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>期內權益變動：</b>											
Loss for the period	期內虧損	-	-	-	-	-	-	-	(11,240)	(11,240)	(2,833)	(14,073)
Other comprehensive expense for the period, net of nil tax	期內其他全面開支總額， 經扣除零稅項											
- 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	期內全面開支總額	-	-	-	-	(19)	-	-	(11,240)	(11,259)	(2,860)	(14,119)
Acquisition of non-controlling interests	收購非控股權益	-	-	-	-	-	-	(316)	-	(316)	316	-
<b>At 30 June 2020 (unaudited)</b>	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
<b>At 1 January 2021 (audited)</b>	於二零二一年一月一日 (經審核)	50,906	381,490	2,427	16,699	(66)	-	(415)	(336,351)	114,690	141	114,831
<b>Changes in equity for the period:</b>	<b>期內權益變動：</b>											
Loss for the period	期內虧損	-	-	-	-	-	-	-	(25,987)	(25,987)	(654)	(26,641)
Other comprehensive expense for the period, net of nil tax	期內其他全面開支總額， 經扣除零稅項											
- 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	-	-	-	-	(10)	-	-	-	(10)	(6)	(16)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(10)	-	-	(25,987)	(25,997)	(660)	(26,657)
<b>At 30 June 2021 (unaudited)</b>	於二零二一年六月三十日 (未經審核)	50,906	381,490	2,427	16,699	(76)	-	(415)	(362,338)	88,693	(519)	88,174

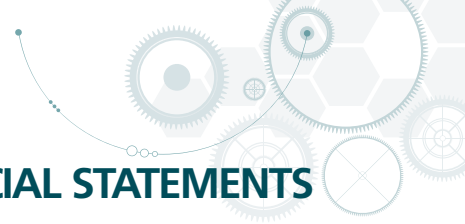
# CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

## 簡明綜合現金流量表

For the six months ended 30 June 2021  
(Expressed in Hong Kong dollars)

截至二零二一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	
		2021 二零二一年 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)
Net cash generated from operating activities	經營活動所得現金淨額	1,357	2,257
Net cash generated from/(used in) investing activities	投資活動所得／(所用) 現金淨額	3,052	(528)
Net cash used in financing activities	融資活動所用現金淨額	(2,626)	(3,462)
Net increase/(decrease) in cash and cash equivalents	現金及現金等值物增加／(減少) 淨額	1,783	(1,733)
Cash and cash equivalents at beginning of the period	於期初之現金及現金等值物	3,415	9,610
Effect of foreign exchange rate changes	匯率變動影響	(10)	(48)
Cash and cash equivalents at end of the period	於期終之現金及現金等值物	5,188	7,829



# 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 2020, except for the adoption of the new and revised HKFRSs.

In the current period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2021. The adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies and amounts reported for the current and prior periods.

The Group has not applied the new and revised HKFRSs that have been issued but are not yet effective. The Group has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether these new HKFRSs would have a material impact on its results of operations and financial position.

The unaudited condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2020.

### 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」）頒佈之香港財務報告準則（「香港財務報告準則」）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二零二零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，惟採納該等新訂及經修訂香港財務報告準則除外。

於本期間內，本集團已採納香港會計師公會所頒佈與其經營相關，並於二零二一年一月一日開始之會計期間生效之所有新訂及經修訂香港財務報告準則。採納該等新訂及經修訂香港財務報告準則並無對本集團之會計政策及本期間及過往期間所呈報之金額造成重大變動。

本集團尚未應用已頒佈但尚未生效的新訂及經修訂香港財務報告準則。本集團已開始評估該等新訂香港財務報告準則的影響，但仍未能指出該等新訂香港財務報告準則會否對其經營及財務狀況造成重大影響。

本未經審核簡明綜合財務報表並無包括年度財務報表所規定之所有資料及披露事項，故應與本集團截至二零二零年十二月三十一日止年度之年度財務報表一併閱讀。

# 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)

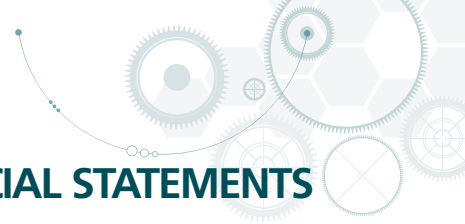
### 2. REVENUE

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 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	
		2021 二零二一年 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)	2021 二零二一年 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)
<b>Revenue within the scope of HKFRS 15:</b>	<b>香港財務報告準則第15號範圍內的收益：</b>				
Disaggregated by major products or service lines:	按主要產品或服務線劃分：				
Provision of software platform services	提供軟件平台服務	<b>3,790</b>	4,545	<b>9,776</b>	10,387
Mobile games and applications	手機遊戲及應用	<b>13</b>	27	<b>23</b>	40
		<b>3,803</b>	4,572	<b>9,799</b>	10,427
<b>Revenue from other sources</b>	<b>其他來源產生之收益</b>				
Interest income from money lending	放債所得利息收入	-	2,913	<b>773</b>	7,040
		<b>3,803</b>	7,485	<b>10,572</b>	17,467



# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

(Expressed in Hong Kong dollars)  
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### 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.
- 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
- 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)

### 3. 分部報告

本集團根據主要營運決策者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。
- 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。
- 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。

# 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

		2021 二零二一年			
		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	5,757	–	23	5,780
– Over time	– 隨著時間	4,019	773	–	4,792
Revenue from external customers	來自外界客戶之收益	9,776	773	23	10,572
Reportable segment profit/(loss) (“adjusted EBITDA”) (note)	可報告分部溢利／(虧損) (「經調整EBITDA」) (附註)	943	944	(709)	1,178
<b>As at 30 June</b>	<b>於六月三十日</b>				
Reportable segment assets	可報告分部資產	10,439	62,290	13,356	86,085
Additions to non-current assets	非流動資產增加	–	–	920	920
Reportable segment liabilities	可報告分部負債	(6,698)	(78)	(15,936)	(22,712)

# 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)

		2020 二零二零年			
		Software platform	Money lending	Mobile games and applications 手機遊戲及應用	Total
		軟件平台	放債	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	4,299	–	40	4,339
– Over time	– 隨著時間	6,088	7,040	–	13,128
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)

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	
		2021 二零二一年 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)
<b>Adjusted EBITDA</b>	<b>經調整EBITDA</b>		
– Software platform	– 軟件平台	943	2,562
– Money lending	– 放債	944	5,804
– Mobile games and applications	– 手機遊戲及應用	(709)	(490)
Reportable segment profit	可報告分部溢利	1,178	7,876
Other income	其他收入	238	1,412
Depreciation and amortisation	折舊及攤銷	(2,847)	(10,609)
Finance costs	融資成本	(834)	(980)
Impairment losses	減值虧損	(20,537)	(7,030)
Unallocated corporate expenses (note)	未分配企業開支 (附註)	(3,839)	(5,799)
<b>Loss before taxation</b>	<b>除稅前虧損</b>	<b>(26,641)</b>	<b>(15,130)</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	
		2021 二零二一年 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)	2021 二零二一年 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)
Bank interest income	銀行利息收入	-	1	-	2
Gain on early termination of lease	提前終止租賃之收益	-	10	-	15
Reversal of impairment loss on trade receivables	應收賬款之減值虧損撥回	-	-	58	-
Sundry income	雜項收入	-	1,386	180	1,395
		-	1,397	238	1,412

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

(Expressed in Hong Kong dollars)  
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### 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：

		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	
		2021 二零二一年 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)	2021 二零二一年 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)
<b>(a) Finance costs:</b>	<b>(a) 融資成本：</b>				
Interest on lease liabilities	租賃負債利息	6	33	13	81
Interest on other borrowings	其他借款利息	434	443	821	899
		<b>440</b>	476	<b>834</b>	980
<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	2,949	3,914	6,215	8,985
Contributions to defined contribution retirement plan	固定供款退休計劃 供款	109	146	236	337
		<b>3,058</b>	4,060	<b>6,451</b>	9,322
<b>(c) Other items:</b>	<b>(c) 其他項目：</b>				
Amortisation of intangible assets	無形資產攤銷	-	3,209	-	6,418
Depreciation of property, plant and equipment	物業、廠房及 設備折舊	1,119	1,510	2,467	3,052
Depreciation of right-of-use assets	使用權資產折舊	186	519	380	1,139
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	(10)	3,622	20,537	6,005
- deposits	- 按金	-	1,000	-	1,000
- trade receivables	- 應收賬款	-	(9)	(58)	25
Exchange (gain)/loss, net	匯兌 (收益) 虧損淨額	-	(10)	-	(35)
Expenses relating to short-term leases	短期租賃之相關開支	-	245	-	613
Loss of disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	-	121	332	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		Six months ended 30 June	
		截至六月三十日止三個月		截至六月三十日止六個月	
		2021	2020	2021	2020
		二零二一年	二零二零年	二零二一年	二零二零年
		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>Current tax –</b>	<b>即期稅項—</b>				
<b>Hong Kong Profits Tax</b>	<b>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)	–	(1,059)
<b>Actual tax credit</b>	<b>實際稅項抵免</b>	–	(530)	–	(1,057)

#### (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 2021 and 2020.

#### (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 2021 and 2020.

#### (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二零二一年及二零二零年六月三十日止六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二零二一年及二零二零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 2021 (2020: Nil).

### 8. LOSS PER SHARE

#### (a) Basic loss per share

The calculation of loss per share for the six months ended 30 June 2021 is based on the loss for the period attributable to owners of the Company of approximately HK\$25,987,000 (2020: approximately HK\$11,240,000), and the weighted average number of ordinary shares of 1,272,640,000 (2020: 1,272,640,000) in issue during the period.

The calculation of loss per share for the three months ended 30 June 2021 is based on the loss for the period attributable to owners of the Company of approximately HK\$4,911,000 (2020: approximately HK\$6,721,000), and the weighted average number of ordinary shares of 1,272,640,000 (2020: 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 2021 and 2020 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二零二一年六月三十日止六個月派付任何中期股息 (二零二零年：無)。

### 8. 每股虧損

#### (a) 每股基本虧損

截至二零二一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25,987,000港元 (二零二零年：約11,240,000港元) 及期內已發行普通股之加權平均數1,272,640,000股 (二零二零年：1,272,640,000股) 計算。

截至二零二一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4,911,000港元 (二零二零年：約6,721,000港元) 及期內已發行普通股之加權平均數1,272,640,000股 (二零二零年：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，截至二零二一年及二零二零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

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

### 9. PROPERTY, PLANT AND EQUIPMENT

For the six months ended 30 June 2021, the Group did not have any material acquisition of property, plant and equipment.

For the six months ended 30 June 2021, the Group disposed of all the motor vehicles.

### 10. INTANGIBLE ASSETS

For the six months ended 30 June 2021, the Group did not have any material acquisition and disposal of intangible assets.

### 11. TRADE AND OTHER RECEIVABLES

### 9. 物業、廠房及設備

截至二零二一年六月三十日止六個月，本集團並無重大收購任何物業、廠房及設備。

截至二零二一年六月三十日止六個月，本集團已出售所有汽車。

### 10. 無形資產

截至二零二一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. 應收賬款及其他應收款

		At 30 June 2021 於二零二一年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Gross amount of trade receivables	應收賬款總額	8,566	7,641
Less: Loss allowance	減：虧損撥備	(5,495)	(5,554)
		<b>3,071</b>	2,087
Deposits and other receivables	按金及其他應收款	4,296	5,228
Prepayments	預付款	6,088	6,455
		<b>13,455</b>	13,770

All of the Group's trade and other receivables, apart from certain deposits and prepayments of HK\$3,311,000 (2020: HK\$3,311,000), are expected to be recovered or recognised as expenses within one year.

除金額為3,311,000港元(二零二零年：3,311,000港元)之若干按金及預付款外，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)

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

#### 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:

### 11. 應收賬款及其他應收款 (續)

#### 賬齡分析

於報告期末，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 2021 於二零二一年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 1 month	少於一個月	1,235	676
More than 1 but less than 3 months	超過一個月但少於三個月	1,324	694
More than 3 but less than 6 months	超過三個月但少於六個月	427	301
More than 6 but less than 12 months	超過六個月但少於十二個月	85	416
		<b>3,071</b>	2,087

# 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)

### 12. 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.

### 12. 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 2021 於二零二一年六月三十日			At 31 December 2020 於二零二零年十二月三十一日		
		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	以下列作為抵押之抵押貸款						
- mortgage	-按揭	5,000	-	5,000	5,000	-	5,000
- personal guarantees	-個人擔保	47,438	4,930	52,368	48,178	4,733	52,911
Unsecured loans	無抵押貸款	42,086	5,343	47,429	42,167	4,779	46,946
		94,524	10,273	104,797	95,345	9,512	104,857
Less Loss allowance	減：虧損撥備	(32,362)	(10,267)	(42,629)	(18,735)	(3,356)	(22,091)
		62,162	6	62,168	76,610	6,156	82,766

Loans receivable are interest-bearing at rates ranging from approximately 10% to 58.9% (2020: 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% (二零二零年：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)

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

#### Ageing analysis

Ageing analysis is prepared based on contractual due date:

		At 30 June 2021 於二零二一年六月三十日			At 31 December 2020 於二零二零年十二月三十一日		
		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)	54,606	-	54,606	67,095	2,822	69,917
Less than 3 months past due	逾期少於三個月	-	-	-	-	1,626	1,626
3 to 6 months past due	逾期三至六個月	-	-	-	1,507	566	2,073
Over 6 months past due	逾期六個月以上	7,556	6	7,562	8,008	1,142	9,150
		<b>62,162</b>	<b>6</b>	<b>62,168</b>	76,610	6,156	82,766

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.

### 12. 應收貸款及利息 (續)

#### 賬齡分析

賬齡分析根據合同到期日編製：

無逾期或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。現有交易方過往並無欠款。



# 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)

### 13. 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.

### 13. 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。

		<b>At 30 June 2021 於二零二一年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)</b>	At 31 December 2020 於二零二零年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Trade payables	應付賬款	<b>1,437</b>	1,446
Accrued charges and other payables	應計費用及其他應付款	<b>3,131</b>	1,756
		<b>4,568</b>	3,202

# 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. SHARE CAPITAL

#### Authorised and issued share capital

	Number of shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
<b>Authorised:</b>		
Ordinary shares		
At 1 January 2020, 30 June 2020, 1 January 2021 and 30 June 2021 of HK\$0.04 each		
<b>法定：</b>		
普通股		
於二零二零年一月一日、 二零二零年六月三十日、 二零二一年一月一日及 二零二一年六月三十日 每股面值0.04港元	3,000,000	120,000
<b>Issued and fully paid:</b>		
Ordinary shares		
At 1 January 2020, 30 June 2020, 1 January 2021 and 30 June 2021 of HK\$0.04 each		
<b>已發行及繳足：</b>		
普通股		
於二零二零年一月一日、 二零二零年六月三十日、 二零二一年一月一日及 二零二一年六月三十日 每股面值0.04港元	1,272,640	50,906

### 15. 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 2021 and 31 December 2020.

### 15. 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二零二一年六月三十日及二零二零年十二月三十一日之公平值並無重大差異。

# 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)

### 16. RELATED PARTY TRANSACTIONS

#### 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	
		2021 二零二一年 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)
Salaries and other emoluments	薪金及其他酬金	700	2,277
Retirement scheme contributions	退休計劃供款	13	44
		<b>713</b>	<b>2,321</b>

### 17. EVENT AFTER THE REPORTING PERIOD

On 5 July 2021, a wholly-owned subsidiary of the Company has entered into a provisional sale and purchase agreement with a company incorporated in Hong Kong with limited liability whose ultimate beneficial owner is a third party independent of and not connected with the Company and its connected persons (as defined in the GEM Listing Rules), in relation to the proposed disposal of a property of the Group (the "Proposed Disposal") at the total consideration of HK\$38.0 million. Details of the Proposed Disposal are set out in the announcement of the Company dated 5 July 2021. As of the date of this interim report, the Proposed Disposal is not yet completed.

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

### 16. 關連人士交易

#### 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:

### 17. 報告期後事項

於二零二一年七月五日,本公司之一家全資附屬公司與一家於香港註冊成立之有限公司,其最終實益擁有人為獨立於本公司及其關連人士(定義見GEM上市規則)且與之並無關連之第三方,訂立臨時買賣協議,有關建議出售本集團一項物業(「建議出售」),總代價為38,000,000港元。建議出售的詳情載於本公司日期為二零二一年七月五日的公告。於本中期報告日期,該建議出售並未完成。

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 2021 (the “Period”), the Group recorded a total revenue of approximately HK\$10,572,000, representing a decrease of approximately HK\$6,895,000 or 39.5% as compared with that of approximately HK\$17,467,000 for the same period in 2020.

The reduction in the Group’s revenue was mainly attributed by the decrease in interest income from the money lending business (the “Money Lending Business”) by approximately HK\$6,267,000 which recorded a segment revenue of approximately HK\$773,000 for the Period as compared with that of approximately HK\$7,040,000 for the same period in 2020. Segment revenue from 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”) recorded a decrease of approximately HK\$611,000 to approximately HK\$9,776,000 for the Period as compared with that of approximately HK\$10,387,000 for the same period in 2020. 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”) was minimal for the Period and for the same period in 2020.

#### Cost of Sales

For the Period, the cost of sales of the Group amounted to approximately HK\$4,827,000 (2020: approximately HK\$3,611,000), which mainly comprised of purchases and staff costs.

#### Gross Profit

As a result of the aforementioned decrease in the total revenue and increase in cost of sales, gross profit of the Group for the Period decreased by approximately 58.5% to approximately HK\$5,745,000 (2020: approximately HK\$13,856,000). The decreases in segment revenue from the Money Lending Business also caused the Group’s profit margin dropped from approximately 79.3% for the same period in 2020 to approximately 54.3% for the Period.

### 財務回顧

#### 收益

截至二零二一年六月三十日止六個月（「本期間」），本集團錄得總收益約10,572,000港元，較二零二零年同期約17,467,000港元減少約6,895,000港元或39.5%。

本集團之收益減少主要歸因於放債業務（「放債業務」）所得利息收入減少約6,267,000港元，並於本期間錄得分部收益約773,000港元，而二零二零年同期則約7,040,000港元。於本期間，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」）之分部收益錄得約611,000港元之下降至約9,776,000港元，而二零二零年同期則約10,387,000港元。於本期間及二零二零年同期，本集團之發行遊戲、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並提供資訊科技相關解決方案（「手機遊戲及應用業務」）之分部收益乃極少。

#### 銷售成本

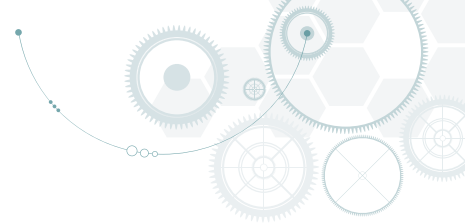
於本期間，本集團之銷售成本約4,827,000港元（二零二零年：約3,611,000港元），主要包括採購及員工成本。

#### 毛利

由於上述總收益減少及銷售成本增加，於本期間本集團之毛利減少約58.5%至約5,745,000港元（二零二零年：約13,856,000港元）。放債業務之分部收益減少亦使得本集團之毛利率由二零二零年同期約79.3%下降至本期間約54.3%。

# 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\$31,790,000 (2020: approximately HK\$29,418,000), which comprised of administrative expenses, research and development expenses and selling and distribution expenses. The significant increase in overall expenses was mainly due to the impairment losses on loans and interest receivables provided for during the Period amounted to approximately HK\$20,537,000 in total (2020: approximately HK\$6,005,000)

### Finance Costs

Finance costs was approximately HK\$824,000 for the Period (2020: approximately HK\$980,000), which mainly comprised of interest on bank borrowings and interest on lease liabilities.

### Loss for the Period

The consolidated net loss attributable to owners of the Company for the Period amounted to approximately HK\$25,987,000, representing an increase of approximately 131.2% as compared with that of approximately HK\$11,240,000 for the same period in 2020. The increase in net loss was mainly due to the significant increase in the impairment losses on loans receivable and interest receivables provided for during the Period

### Dividend

The Board does not recommend the payment of any interim dividend for the Period (2020: Nil).

### Financial Resource and Liquidity

The Group's main business operations and investments are in Hong Kong. At 30 June 2021, the Group had cash and cash equivalents of approximately HK\$5,188,000 (2020: approximately HK\$3,415,000). 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.

### 行政及其他經營開支

於本期間，本集團之行政及其他經營開支約31,790,000港元（二零二零年：約29,418,000港元），其包括行政開支、研發開支和銷售及分銷開支。整體開支之重大增加主要由於本期間內為應收貸款及應收利息之減值虧損準備共約20,537,000港元（二零二零年：約6,005,000港元）所致。

### 融資成本

本期間之融資成本約824,000港元（二零二零：約980,000港元），主要包括銀行借款之利息及租賃負債之利息。

### 本期間虧損

本期間之本公司擁有人應佔綜合虧損淨額約為25,987,000港元，較二零二零年同期約11,240,000港元增加約131.2%。虧損淨額增加主要由於本期間內為應收貸款及應收利息之減值虧損準備重大增加所致。

### 股息

董事會不建議就本期間派付任何中期股息（二零二零年：無）。

### 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。於二零二一年六月三十日，本集團之現金及現金等值物約為5,188,000港元（二零二零年：約3,415,000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。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Gearing Ratio

At 30 June 2021, total assets of the Group were approximately HK\$135,067,000 (as at 31 December 2020: approximately HK\$159,519,000) whereas total liabilities were approximately HK\$46,893,000 (as at 31 December 2020: approximately HK\$44,688,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was approximately 34.7% (as at 31 December 2020: approximately 28.0%) and the current ratio, calculated as current assets over current liabilities, was approximately 1.72 (as at 31 December 2020: approximately 2.24). The Directors will continue to take measures to further improve the liquidity and gearing position of the Group.

### Capital Structure

As at 30 June 2021, 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.

### Foreign Exchange Exposure

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

### Pledge of Assets

At 30 June 2021, the land and buildings of the Group at carrying amount of approximately HK\$28,522,000 (at 31 December 2020: approximately HK\$30,583,000) was pledged to secure interest-bearing borrowings of the subsidiaries of the Company.

### 負債比率

於二零二一年六月三十日，本集團總資產約為135,067,000港元（於二零二零年十二月三十一日：約159,519,000港元），而總負債則約為46,893,000港元（於二零二零年十二月三十一日：約44,688,000港元）。本集團之負債比率（按總負債除以總資產計算）約為34.7%（於二零二零年十二月三十一日：約28.0%），流動比率（按流動資產除以流動負債計算）約為1.72（於二零二零年十二月三十一日：約2.24）。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

於二零二一年六月三十日，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

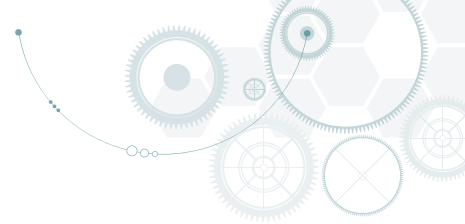
本集團在發展過程中一直採取審慎的庫務政策，一般以內部產生的資源及股權及或債務融資活動為其經營及業務發展提供資金，以維持穩健的流動資金狀況。本集團亦對放債業務客戶的財務狀況進行持續信貸評估，致力減低所承擔之信貸風險。為管理流動資金風險，董事會密切監察本集團的財務狀況，以確保本集團資產、負債及承擔的流動資金結構能夠滿足其不時的資金所需。

### 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

於二零二一年六月三十日，本集團賬面值約28,522,000港元（於二零二零年十二月三十一日：約30,583,000港元）之土地及樓宇已作為本公司附屬公司付息借款之抵押。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Contingent Liabilities

As at 30 June 2021, 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 six months ended 30 June 2020, 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. The two relevant vehicles were disposed of in November 2020 and the corresponding leases were fully settled. No corporate guarantee was therefore issued by the Company in this respect as at 30 June 2021.

### Employees and Remuneration Policies

As at 30 June 2021, the Group had approximately 61 employees (as at 30 June 2020: 54 employees). The staff costs (including directors' remuneration) were approximately HK\$6,451,000 (2020: approximately HK\$9,322,000) 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

## 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

### Software Platform Business

Software Platform Business had performed satisfactorily and managed to achieve a slight decrease of approximately 5.9% in segment revenue for the Period and accounted for approximately 92.5% (2020: approximately 59.5%) of the Group's total 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 customers' demand.

### 或然負債

於二零二一年六月三十日，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。

於二零二零年六月三十日六個月期間，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港元之融資租賃發出公司擔保。該兩輛相關汽車已於二零二零年十一月出售，且相應租金悉數結算。因此，於二零二一年六月三十日，本公司概無就此發出公司擔保。

### 僱員及薪酬政策

於二零二一年六月三十日，本集團僱用約61名（於二零二零年六月三十日：54名）員工。於本期間，員工成本（包括董事酬金）約6,451,000港元（二零二零：年約9,322,000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。

### 業務回顧及展望

於本期間，本集團繼續專注於三類主要業務，即：(i)軟件平台業務、(ii)放債業務及(iii)手機遊戲及應用業務。

### 軟件平台業務

軟件平台業務之表現令人滿意，並於本期間實現分部收益略微下降約5.9%及於本期間佔本集團總收益約92.5%（二零二零年：約59.5%）。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。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Money Lending Business

The COVID-19 pandemic continued affecting the business environment in Hong Kong during the Period. Faced with the difficulties, the management persistently adopted a prudent credit policy in conducting the Money Lending Business in order to reduce the risk of further impairment and bad debt. As such, the Money Lending Business generated a decrement of approximately 89.0% in segment revenue and contributed only approximately 7.3% (2020: approximately 40.3%) to the Group's total revenue for the Period. The deterioration of the Group's loan portfolio followed by the deteriorated Hong Kong economy also caused an increase of impairment losses on loans and interest receivables to approximately HK\$20,537,000 for the Period (2020: approximately HK\$6,005,000). The Group expects that Hong Kong's economy will remain challenging in the year 2021. To prepare itself in facing the challenge, 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

In view of the increasing market competition, rising cost of producing new games and rapid technological advancement of the mobile game industry as well as the negative impact of the regulatory control imposed in the PRC in 2018, the Board decided to maintain a more conservative business and sales strategy for mobile games owned and under development by the Group in order to reduce the investment costs. Segment revenue of the Mobile Games and Applications Business for the Period and for the same period in 2020 remained stable at low level and contributed only less than 1.0% to the Group's total revenue. 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.

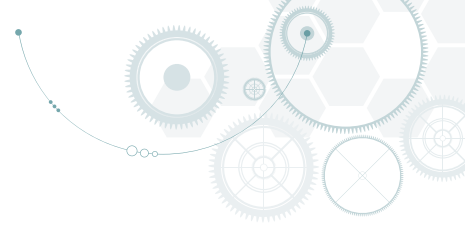
### 放債業務

本期間內，COVID-19疫情繼續影響著香港的商業環境。面對各種困難，管理層堅持地採取了審慎之信貸政策經營放債業務，以降低更多的減值及壞賬風險。因此，於本期間放債業務產生之分部收益減少了約89.0%及為本集團之總收益只貢獻了約7.3%（二零二零年：約40.3%）。本集團之貸款組合隨著香港經濟惡化而轉差亦導致本期間應收貸款及利息之減值虧損增加至約20,537,000港元（二零二零年：約6,005,000港元）。本集團預期二零二一年對香港經濟而言仍將充滿挑戰。為應對該挑戰，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

鑒於手機遊戲行業之市場競爭不斷增加、製作新遊戲之成本上升及科技日新月異，以及於二零一八年中國實施之規管所帶來之負面影響，董事會決定就本集團所擁有及在開發之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。於本期間及二零二零年的相同期間，手機遊戲及應用業務之分部收益維持平穩於低水平及為本集團之總收益僅貢獻了低於1.0%。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

Looking ahead, the Group expects that the road to recovery would be challenging. Even though the rollout of vaccination begins to signal the end of the COVID-19 pandemic and the economy is expected to improve in 2021, its recovery path going forward will hinge crucially on the development of the pandemic as well as the effectiveness of the new vaccine. In the meanwhile, it is expected that the Group's performance will inevitably be affected. In facing the challenge, 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

未來，本公司預期恢復之路挑戰重重。儘管疫苗推出開始標志著COVID-19疫情的結束，且預期經濟將於二零二一年有所改善，但其未來的復甦道路將關鍵取決於疫情的發展及新疫苗的有效性。在這期間，預期本集團的表現將不可避免地受影響。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。



## OTHER INFORMATION

### 其他資料

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

As at 30 June 2021, 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**

於二零二一年六月三十日，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' INTERESTS IN SECURITIES OF THE COMPANY

##### Substantial Shareholders

To the best knowledge of Directors, as at 30 June 2021, 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:

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 2021 has been used for the calculation for the approximately percentage.

Save as disclosed above, as at 30 June 2021, 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，於二零二一年六月三十日，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
- 於二零二一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，於二零二一年六月三十日，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，其主要目的為懿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 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 鍾文禮先生	*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 (disposed in March 2021) 手機遊戲業務 (於2021年3月已出售)	Non-executive director of Greatwalle 長城匯理之非執行董事
Mr Leung Man Chun (Note 1) 梁文俊先生（附註1）	*Evershine Group Holdings Limited ("Evershine") and its subsidiaries *永耀集團控股有限公司（「永耀」）及其附屬公司	Money lending business Mobile application business 放債業務 手機應用程式業務	Independent non-executive director of Evershine 永耀之獨立非執行董事
Dr. Lee G. Lam (Note 2) 林家禮博士（附註2）	^Hang Pin Living Technology Company Limited ("Hang Pin Living") and its subsidiary ^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
	^Mei Ah Entertainment Group Limited ("Mei Ah") and its associate ^美亞娛樂資訊集團有限公司（「美亞」）及其聯營公司	Mobile games applications business 手機遊戲應用程式業務	Independent non-executive director of Mei Ah 美亞之獨立非執行董事

\* listed on GEM of the Stock Exchange

^ listed on the Main Board of the Stock Exchange

\* 於聯交所GEM上市

^ 於聯交所主板上市

Notes:

- Mr. Leung Man Chun resigned as independent non-executive director of Evershine with effect from 12 January 2021.
- Dr. Lee G. Lam resigned as an independent non-executive Director with effect from 1 March 2021.

附註：

- 梁文俊先生已辭任永耀之獨立非執行董事，自二零二一年一月十二日起生效。
- 林家禮博士已辭任獨立非執行董事，自二零二一年三月一日起生效。

As the Board is independent to the boards of directors 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.

The Company does not have 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

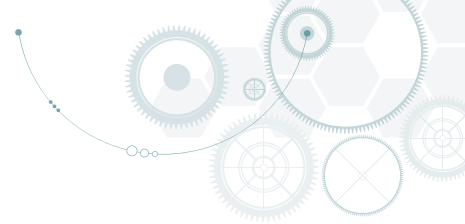
本公司致力維持高水準及具質素程序之企業管治。本公司已推行企業管治措施，著重對股東之誠信、資料披露之質素、透明度及對股東之問責性，藉以盡量提高股東回報。

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.6.70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。

本公司並沒有主席及行政總裁。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 and Board committee meetings during the Period except that an independent non-executive Directors did not attend the annual general meeting of the Company held on 27 June 2021 due to his other important engagements at the relevant time.

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之守則條文A.4.1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，董事會會議及董事會轄下委員會會議的出席率均令人滿意，惟於二零二一年六月二十七日，其中一位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。



## OTHER INFORMATION

### 其他資料

#### 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 2020 are as follows

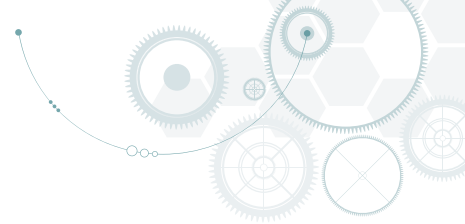
- (1) Mr. Chong Cha Hwa resigned as an executive Director, the authorized representative as required under Rule 5.24 of the GEM Listing Rules (the "Authorized Representative") and the authorized representative of the Company pursuant to Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) (the "CR Authorized Representative") with effect from 14 April 2021.
- (2) Mr. Yao Tong retired as an executive Director and ceased to be the compliance officer as required under Rule 5.19 of the Listing Rules (the "Compliance Officer") and a member of the remuneration committee of the Company (the "Remuneration Committee") with effect from 27 May 2021.
- (3) Mr. Chung Man Lai ("Mr. Chung") appointed as the Compliance Officer with effect from 27 May 2021. Subsequently, Mr. Chung ceased to be the Compliance Officer with effect from 1 June 2021.
- (4) Mr. Fu Yan Ming was appointed as an independent non-executive Director, members of the Audit Committee and Remuneration Committee with effect from 31 May 2021.
- (5) Mr. Chow Yik resigned as an executive Director, the Authorized Representative, the CR Authorized Representative and a member of the nomination committee of the Company (the "Nomination Committee") with effect from 1 June 2021.
- (6) Mr. Choi Pun Lap was appointed as an executive Director, the Authorized Representative, a member of Nomination Committee and the Compliance Officer with effect from 1 June 2021.

#### 董事及董事資料變動

根據GEM上市規則第17.50A(1)條，於二零二零年報刊發日期後之董事變動及董事資料變動如下：

- (1) 張家華先生已辭任執行董事、GEM上市規則第5.24條所規定之授權代表（「授權代表」）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（「公司條例授權代表」），自二零二一年四月十四日起生效。
- (2) 姚通先生已退任執行董事及不再為GEM上市規則第5.19條所定之監察主任（「監察主任」）和本公司薪酬委員會（「薪酬委員會」）成員，自二零二一年五月二十七日起生效。
- (3) 鍾文禮先生（「鍾先生」）委任為監察主任，自二零二一年五月二十七日起生效。期後，鍾先生不再監察主任，自二零二一年六月一日起生效。
- (4) 符恩明先生已獲委任為獨立非執行董事、審核委員會成員及薪酬委員會成員，自二零二一年五月三十一日起生效。
- (5) 周翊先生已辭任執行董事、授權代表、公司條例授權代表及本公司提名委員會（「提名委員會」）成員，自二零二一年六月一日起生效。
- (6) 蔡本立先生已獲委任為執行董事、授權代表、提名委員會成員及監察主任，自二零二一年六月一日起生效。





## 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 interim report, the Audit Committee comprises three independent non-executive Directors, namely Mr. Leung Man Chun, Ms. Lam Yuen Man Maria and Mr. Fu Yan Ming. 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、林婉雯女士及符恩明先生組成。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**

**Chung Man Lai**

*Executive Director*

Hong Kong, 13 August 2021

*As at the date of this report, the Board comprises two executive Directors, Mr. Chung Man Lai and Mr. Choi Pun Lap, and three independent non-executive Directors, Mr. Leung Man Chun, Ms. Lam Yuen Man Maria and Mr. Fu Yan Ming.*

#### **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**

**鍾文禮**

香港，二零二一年八月十三日

於本報告日期，董事會成員包括兩名執行董事鍾文禮先生及蔡本立先生，及三名獨立非執行董事梁文俊先生、林婉雯女士及符恩明先生。