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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的有限公司)

(股份代號：8148)

## 二零二一年第三季度業績公佈

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九月三十日止九個月之未經審核季度業績。本公告列載本公司二零二一年第三季度報告全文，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」）中有關季度業績初步公佈附載資料之要求。本公司之二零二一年第三季度報告將於二零二一年十一月十一日在聯交所網站 [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，二零二一年十一月十一日

於本公告日期，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：

戴文泰先生

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任何陳述產生誤導；及(3)本報告所表達之一切意見乃經審慎周詳考慮後達致，並以公平合理之基準及假設為依據。

# RESULTS

## 業績

The board of Directors (the "Board") of the Company announces the condensed consolidated results of the Company and its subsidiaries (collectively referred to as the "Group") for the three months and nine months ended 30 September 2021, together with the comparative figures for the corresponding periods in 2020. The Group's results for the three months and nine months ended 30 September 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」）截至二零二一年九月三十日止三個月及九個月之簡明綜合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九月三十日止三個月及九個月之業績為未經審核，惟已獲本公司審核委員會（「審核委員會」）審閱及批准。

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

### 簡明綜合損益表

For the three months and nine months ended 30 September 2021 截至二零二一年九月三十日止三個月及九個月  
(Expressed in Hong Kong dollars) (以港元列示)

		Notes 附註	Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
			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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
<b>Revenue:</b>	<b>收益:</b>					
– provision of software platform	– 提供軟件平台	2	5,423	5,102	15,199	15,489
– mobile games and applications	– 手機遊戲及應用		20	11	43	51
			<b>5,443</b>	5,113	<b>15,242</b>	15,540
Cost of sales	銷售成本		<b>(4,393)</b>	(4,880)	<b>(9,220)</b>	(8,491)
<b>Gross profit</b>	<b>毛利</b>		<b>1,050</b>	233	<b>6,022</b>	7,049
Other income	其他收入	3	8	1,301	246	2,713
Administrative expenses	行政開支		<b>(2,813)</b>	(48,811)	<b>(11,147)</b>	(66,047)
Research and development expenses	研發開支		<b>(1,263)</b>	(124)	<b>(3,135)</b>	(3,766)
Selling and distribution expenses	銷售及分銷開支		<b>(567)</b>	(532)	<b>(1,686)</b>	(1,646)
Loss from operations	經營虧損		<b>(3,585)</b>	(47,933)	<b>(9,700)</b>	(61,697)
Finance costs	融資成本	4(a)	<b>(408)</b>	(487)	<b>(1,242)</b>	(1,467)
<b>Loss before taxation</b>	<b>除稅前虧損</b>	4	<b>(3,993)</b>	(48,420)	<b>(10,942)</b>	(63,164)
Income tax credit	所得稅抵免	5	–	529	–	1,586
<b>Loss for the period from continuing operations</b>	<b>來自持續經營業務之期內虧損</b>		<b>(3,993)</b>	(47,891)	<b>(10,942)</b>	(61,578)
(Loss)/profit for the period from discontinued operations	來自已終止經營業務之期內(虧損)/溢利	6	<b>(35)</b>	838	<b>(19,727)</b>	452
<b>Loss for the period</b>	<b>期內虧損</b>		<b>(4,028)</b>	(47,053)	<b>(30,669)</b>	(61,126)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the three months and nine months ended 30 September 2021  
(Expressed in Hong Kong dollars)

截至二零二一年九月三十日止三個月及九個月  
(以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
		Notes 附註			
<b>(Loss)/profit attributable to:</b>	以下人士應佔(虧損)/溢利:				
Owners of the Company	本公司擁有人				
- Continuing operations	- 持續經營業務		(3,841)	(40,979)	(10,136)
- Discontinued operations	- 已終止經營業務		(35)	838	(19,727)
			<b>(3,876)</b>	(40,141)	<b>(29,863)</b>
Non-controlling interests	非控股權益				
- Continuing operations	- 持續經營業務		(152)	(6,912)	(806)
			<b>(4,028)</b>	(47,053)	<b>(30,669)</b>
			<b>HK cents</b> 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核) (Re-presented) (重新呈列)	<b>HK cents</b> 港仙 (Unaudited) (未經審核)
					HK cents 港仙 (Unaudited) (未經審核) (Re-presented) (重新呈列)
<b>Loss per share from continuing and discontinued operations</b>	來自持續經營業務及已終止經營業務之每股虧損				
- Basic and diluted	- 基本及攤薄	8	(0.30)	(3.15)	(2.35)
<b>Loss per share from continuing operations</b>	來自持續經營業務之每股虧損				
- Basic and diluted	- 基本及攤薄	8	(0.30)	(3.22)	(0.80)

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

## 簡明綜合損益及其他全面收益表

For the three months and nine months ended 30 September 2021  
(Expressed in Hong Kong dollars)

截至二零二一年九月三十日止三個月及九個月  
(以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
<b>Loss for the period</b>	期內虧損	<b>(4,028)</b>	(47,053)	<b>(30,669)</b>	(61,126)
<b>Other comprehensive (expense)/ income for the period, net of nil tax</b>	期內其他全面(開支)/ 收入, 經扣除零稅項				
Item that may be classified subsequently to其後可能分類至損益之項目: profit or loss:					
- Exchange differences on translation of financial statements of foreign operations	- 換算外國業務財務報表 之匯兌差額	-	106	<b>(16)</b>	60
<b>Total comprehensive (expense)/ income for the period</b>	期內全面(開支)/收入 總額	<b>(4,028)</b>	(46,947)	<b>(30,685)</b>	(61,066)
<b>Attributable to:</b>	以下人士應佔:				
Owners of the Company	本公司擁有人				
- Continuing operations	- 持續經營業務	<b>(3,841)</b>	(40,919)	<b>(10,146)</b>	(51,792)
- Discontinued operations	- 已終止經營業務	<b>(35)</b>	838	<b>(19,727)</b>	452
		<b>(3,876)</b>	(40,081)	<b>(29,873)</b>	(51,340)
Non-controlling interests	非控股權益				
- Continuing operations	- 持續經營業務	<b>(152)</b>	(6,866)	<b>(812)</b>	(9,726)
		<b>(4,028)</b>	(46,947)	<b>(30,685)</b>	(61,066)



# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the nine months ended 30 September 2021 截至二零二一年九月三十日止九個月  
(Expressed in Hong Kong dollars) (以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔										
		Share capital	Share premium	Capital reserve	Capital surplus	Exchange reserve	Fair value reserve (non-recycling)	Other reserve	Accumulated losses	Total	Non-controlling interests	Total
		股本	股份溢價	資本儲備	資本盈餘	匯兌儲備	(不可迴轉) 公平值儲備	其他儲備	累計虧損	總計	非控股權益	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	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	-	-	-	-	-	-	-	(51,381)	(51,381)	(9,745)	(61,126)
Other comprehensive income for the period, net of nil tax	期內其他全面收入總額，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	-	-	-	-	41	-	-	-	41	19	60
<b>Total comprehensive income/ (expense) for the period</b>	<b>期內全面收入/(開支) 總額</b>	-	-	-	-	41	-	-	(51,381)	(51,340)	(9,726)	(61,066)
Acquisition of non-controlling interests	收購非控股權益	-	-	-	-	-	-	(316)	-	(316)	316	-
<b>At 30 September 2020 (unaudited)</b>	於二零二零年九月三十日 (未經審核)	50,906	381,490	2,427	16,699	(250)	(348)	(415)	(315,621)	134,888	6,765	141,653
<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	-	-	-	-	-	-	-	(29,863)	(29,863)	(806)	(30,669)
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)
<b>Total comprehensive expense for the period</b>	<b>期內全面開支總額</b>	-	-	-	-	(10)	-	-	(29,863)	(29,873)	(812)	(30,685)
<b>At 30 September 2021 (unaudited)</b>	於二零二一年九月三十日 (未經審核)	50,906	381,490	2,427	16,699	(76)	-	(415)	(366,214)	84,817	(671)	84,146



# 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 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及開發手機遊戲及應用所產生之收益如下：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
<b>Revenue within the scope of HKFRS</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>5,423</b>	5,102	<b>15,199</b>	15,489
Mobile games and applications	手機遊戲及應用	<b>20</b>	11	<b>43</b>	51
		<b>5,443</b>	5,113	<b>15,242</b>	15,540

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 3. OTHER INCOME

### 3. 其他收入

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
Bank interest income	銀行利息收入	–	1	–	3
Gain on early termination of lease	提前終止租賃之收益	–	–	–	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	8	1,300	188	2,695
		<b>8</b>	<b>1,301</b>	<b>246</b>	<b>2,713</b>

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 4. LOSS BEFORE TAXATION

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

### 4. 除稅前虧損

除稅前虧損已扣除／(計入)下列各項：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
<b>(a) Finance costs:</b>	<b>(a) 融資成本:</b>				
Interest on lease liabilities	租賃負債利息	6	23	19	104
Interest on other borrowings	其他借款利息	402	464	1	1,363
		<b>408</b>	487	<b>1,242</b>	1,467
<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	2,830	2,571	9,045	11,556
Contributions to defined contribution retirement plan	固定供款退休計劃供款	111	93	347	430
		<b>2,941</b>	2,664	<b>9,392</b>	11,986

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 4. LOSS BEFORE TAXATION (CONTINUED)

### 4. 除稅前虧損 (續)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
<b>(c) Other items:</b>	<b>(c) 其他項目:</b>				
Amortisation of intangible assets	無形資產攤銷	-	3,209	-	9,627
Depreciation of property, plant and equipment	物業、廠房及設備折舊	<b>1,108</b>	1,430	<b>3,476</b>	4,296
Depreciation of right-of-use assets	使用權資產折舊	<b>185</b>	468	<b>565</b>	1,607
Expenses relating to short-term leases	短期租賃之相關開支	<b>26</b>	115	<b>26</b>	134
(Reversal of impairment)/ impairment losses on:	下列項目之(撥回減值)/減值虧損:				
- contract assets	- 合約資產	-	1,927	-	1,927
- deposits	- 按金	-	1,500	-	2,500
- goodwill	- 商譽	-	19,555	-	19,555
- intangible assets	- 無形資產	-	15,026	-	15,026
- trade receivables	- 應收賬款	-	2,980	<b>(58)</b>	3,005
Exchange loss, net	匯兌虧損淨額	-	58	-	38
Loss of disposal of property, plant and equipment	出售物業、廠房及設備之虧損	<b>57</b>	-	<b>689</b>	-

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 5. INCOME TAX CREDIT

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

### 5. 所得稅抵免

簡明綜合損益表之稅項指：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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) (Re-presented) (重新呈列)	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) (Re-presented) (重新呈列)
<b>Current tax – Hong Kong Profits Tax</b>	<b>即期稅項 – 香港利得稅</b>				
Under-provision in respect of prior years	以往年度撥備不足	-	-	-	2
<b>Deferred tax credit</b>	<b>遞延稅項抵免</b>				
Origination and reversal of temporary differences	產生及撥回暫時性差額	-	(529)	-	(1,588)
<b>Actual tax credit</b>	<b>實際稅項抵免</b>	-	(529)	-	(1,586)

- (i) Hong Kong Profits Tax  
No provision for Hong Kong Profits Tax has been made as the group companies have either tax losses brought forward in excess of the assessable profits for the period or did not have any estimated assessable profits subject to Hong Kong Profits Tax during the nine months ended 30 September 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 nine months ended 30 September 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九月三十日止九個月承前稅項虧損超出期內應課稅溢利，或並無任何須繳納香港利得稅之估計應課稅溢利，故並無作出香港利得稅撥備。
- (ii) 中國企業所得稅  
由於在中華人民共和國（「中國」）註冊成立之附屬公司於截至二零二一年及二零二零年九月三十日止九個月估計錄得稅項虧損，故並無作出中國企業所得稅撥備。
- (iii) 其他稅務司法權區之所得稅  
根據所得稅規則及規例，本集團毋須繳納開曼群島及英屬處女群島所得稅。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 6. DISCONTINUED OPERATION

During the period nine months ended 30 September 2021, the Group ceased the money lending business. The results of the discontinued operation for the period nine months ended 30 September 2021 and 2020 are presented below. The comparative figures in the consolidated statement of profit or loss and other comprehensive income have been restated to re-present the money lending business as a discontinued operation.

For the three months and nine months ended 30 September 2021

(Expressed in Hong Kong dollars)

### 6. 已終止經營業務

於截至二零二一年九月三十日止九個月期內，本集團終止了放債業務。已終止經營業務於截至二零二一年及二零二零年九月三十日止九個月期內的業績於下文呈列。於綜合損益及其他全面收入表的比較數據已經重列，以將放債業務重列為已終止經營業務。

截至二零二一年九月三十日止三個月及九個月

(以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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</b>	收益	-	1,947	<b>773</b>	8,987
Cost of sales	銷售成本	-	-	-	-
<b>Gross profit</b>	毛利	-	1,947	<b>773</b>	8,987
Administrative expenses	行政開支	<b>(35)</b>	(1,109)	<b>(20,500)</b>	(8,535)
<b>(Loss)/profit before taxation</b>	除稅前(虧損)/溢利	<b>(35)</b>	838	<b>(19,727)</b>	452
Income tax charge	所得稅開支	-	-	-	-
<b>(Loss)/profit for the period from discontinued operation</b>	來自已終止經營業務的期內(虧損)/溢利	<b>(35)</b>	838	<b>(19,727)</b>	452
<b>Total comprehensive (expense)/ income arises from discontinued operation for the period</b>	來自已終止經營業務的期內全面(開支)/收入總額	<b>(35)</b>	838	<b>(19,727)</b>	452



# 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. DISCONTINUED OPERATION (CONTINUED)

### 6. 已終止經營業務 (續)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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)
(Loss)/profit for the period has been arrived at after charging/ (crediting):	期內(虧損)/溢利乃經扣除/(計入)下列各項後得出:				
Depreciation of property, plant and equipment	物業、廠房及設備折舊	11	103	110	289
Expenses relating to short-term leases	短期租賃之相關開支	-	197	-	791
Impairment losses on loans and interest receivables	應收貸款及利息之減值虧損	-	595	20,537	6,600
Exchange gain, net	匯兌收益淨額	-	-	-	(15)
(Gain)/loss of disposal of property, plant and equipment	出售物業、廠房及設備之(收益)/虧損	21	-	(279)	380

### 7. DIVIDEND

The Board does not recommend the payment of any dividend for the nine months ended 30 September 2021 (2020: Nil).

### 7. 股息

董事會不建議就截至二零二一年九月三十日止九個月派付任何股息(二零二零年: 無)。

# NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

## 簡明綜合財務報表附註

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

### 8. LOSS PER SHARE

The calculation of the basic and diluted loss per share attributable to owners of the Company is based on the following data:

### 8. 每股虧損

本公司擁有人應佔每股基本及攤薄虧損乃按下列數據計算：

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		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)/earnings</b>	<b>(虧損)/盈利</b>				
(Loss)/earnings for the period attributable to owners of the Company for the purposes of basic and diluted loss per share	就計算每股基本及攤薄(虧損)/盈利而言之期內本公司擁有人應佔(虧損)/盈利				
– From continuing operations	– 來自持續經營業務	<b>(3,841)</b>	(40,979)	<b>(10,136)</b>	(51,833)
– From discontinued operations	– 來自已終止經營業務	<b>(35)</b>	838	<b>(19,727)</b>	452
		<b>(3,876)</b>	(40,141)	<b>(29,863)</b>	(51,381)
<b>Number of shares (thousands)</b>	<b>股份數目(千股)</b>				
Weighted average number of ordinary shares for the purposes of basic and diluted (loss)/earnings per share	就計算每股基本及攤薄(虧損)/盈利而言之普通股之加權平均數	<b>1,272,640</b>	1,272,640	<b>1,272,640</b>	1,272,640

The diluted loss per share from continuing and discontinued operations and from continuing operations for the periods ended 30 September 2021 and 2020 are the same as the basic loss per share as there were no potentially dilutive ordinary shares in issue.

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九月三十日止期間來自持續經營業務及已終止經營業務，及來自持續經營業務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. SHARE CAPITAL

Authorised and issued share capital

### 9. 股本

法定及已發行股本

	<b>Number of shares</b>	<b>Amount</b>
	股份數目	金額
	'000	HK\$'000
	千股	千港元
<b>Authorised:</b>		
Ordinary shares		
At 1 January 2020, 30 September 2020, 1 January 2021 and 30 September 2021 of HK\$0.04 each	法定： 普通股 於二零二零年一月一日、二零二零年九月三十日、二零二一年一月一日及二零二一年九月三十日每股面值0.04港元	
	3,000,000	120,000
<b>Issued and fully paid:</b>		
Ordinary shares		
At 1 January 2020, 30 September 2020, 1 January 2021 and 30 September 2021 of HK\$0.04 each	已發行及繳足： 普通股 於二零二零年一月一日、二零二零年九月三十日、二零二一年一月一日及二零二一年九月三十日每股面值0.04港元	
	1,272,640	50,906



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### FINANCIAL REVIEW

#### Revenue

For the nine months ended 30 September 2021 (the "Period"), the Group recorded a total revenue of approximately HK\$15,242,000, representing a decrease of approximately HK\$298,000 or 1.9% as compared with that of approximately HK\$15,540,000 for the same period in 2020. The revenue of the Group was derived from continuing operations, being 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") and 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").

Segment revenue from the Software Platform Business recorded a decrease of approximately HK\$290,000 to approximately HK\$15,199,000 for the Period as compared with that of approximately HK\$15,489,000 for the same period in 2020. Segment revenue from 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\$9,220,000 (2020: approximately HK\$8,491,000), 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 14.6% to approximately HK\$6,022,000 (2020: approximately HK\$7,049,000).

### 財務回顧

#### 收益

截至二零二一年九月三十日止九個月（「本期間」），本集團錄得總收益約15,242,000港元，較二零二零年同期約15,540,000港元減少約298,000港元或1.9%。本集團的收益來自持續經營業務，即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」）及發行遊戲、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」）。

於本期間，軟件平台業務之分部收益錄得約290,000港元之下降至約15,199,000港元，而二零二零年同期則約15,489,000港元。於本期間及二零二零年同期，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9,220,000港元（二零二零年：約8,491,000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14.6%至約6,022,000港元（二零二零年：約7,049,000港元）。

# 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\$15,968,000 (2020: approximately HK\$71,459,000), which comprised of administrative expenses, research and development expenses and selling and distribution expenses. The significant decrease in overall expenses was mainly due to the impairment losses on contract assets, deposits, goodwill, intangible assets and trade receivables of approximately HK\$42,013,000 in total during the same period last year.

### Finance Costs

Finance costs was approximately HK\$1,242,000 for the Period (2020: approximately HK\$1,467,000), 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\$29,863,000, representing a decrease of approximately 41.9% as compared with that of approximately HK\$51,381,000 for the same period in 2020. The decrease in net loss was mainly due to the significant decrease in the administrative expenses during the Period.

The Group's discontinued operation, being the money lending business (the "Money Lending Business"), had incurred a loss attributable to owners of the Company of approximately HK\$19,727,000 for the Period (2020: profit of approximately HK\$452,000).

### Dividend

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

### 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15,968,000港元（二零二零年：約71,459,000港元），其包括行政開支、研發開支和銷售及分銷開支。整體開支之重大減少主要由於去年同期為合約資產、按金、商譽、無形資產及應收賬款之減值虧損準備共約42,013,000港元所致。

### 融資成本

本期間之融資成本約1,242,000港元（二零二零：約1,467,000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29,863,000港元，較二零二零年同期約51,381,000港元減少約41.9%。虧損淨額減少主要由於本期間內之行政開支大幅減少所致。

本集團的已終止經營業務（即放債業務（「放債業務」））於本期間產生本公司擁有人應佔虧損約19,727,000港元（二零二零年：溢利約452,000港元）。

### 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）。





# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Money Lending Business

As the Group expects that Hong Kong's economy will remain challenging in the year 2021, as well as the change in directorship of the Company in June 2021, the Group decided in September 2021 to cease operating the Money Lending Business segment upon the expiry of the money lending license on 2 June 2021. The operation results of the Money Lending Business has been restated as discontinued operation in the financial statements. The Group has taken and will continue to take necessary actions, including but not limited to legal action to recover the outstanding loan and interest receivable.

### OUTLOOK

Looking forward for the Software Platform Business, given the fact that many of the Group's existing and potential clients are conducting digital transformation for their existing operations and administrative procedures, the Board considers it is a popular trend of recent years and the Group has the expertise to provide such services. It is expected that the performance of Software Platform Business would be gradually resumed to the pre-COVID-19 level along with the recovery of local economy. The Group will continue to allocate adequate resources to meet the evolving industry standards in satisfying customers' demand, including but not limited to provision of new products/services mix.

During the recent review of the Group's development strategy in the Mobile Games and Applications Business, considering the fluctuating market conditions as described above, the Board has decided to postpone the current development schedule and started to explore other business opportunities in order to better allocate the Group's resources. The Board affirms that the mobile gaming business is a core formation to the Group as a whole and will put every effort not only to maintain this segment but to achieve even better performance. The Board will cautiously monitor the changes in the market environment in the mobile game industry and continue to seek for opportunities and identify suitable target with a view to improve the performance and value of the segment.

Although the COVID-19 pandemic seems contained recently, it would require some time for the business sentiment to recover to the pre-COVID level. The Board is confident that, capturing the momentum from the rebounded market conditions, the negative impact brought by COVID-19 to the Group's performance will be mitigated. 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.

### 放債業務

由於本集團預期香港經濟於二零二一年仍將充滿挑戰，以及本公司於二零二一年六月的董事變動，本集團於二零二一年九月決定放債業務分部於其放債牌照二零二一年六月二日屆滿後停止運營。放債業務之運營業績已於財務報表重列為已終止經營業務。本集團已採取並將繼續採取必要行動，包括但不限於採取法律行動收回未償還貸款及應收利息。

### 展望

展望軟件平台業務未來，鑒於本集團眾多現有及潛在客戶正就彼等之現有營運及行政程序進行數字化轉型，董事會認為此乃近年來的流行趨勢，且本集團擁有專業知識以提供該等服務。預計隨著本地經濟的復蘇，軟件平台業務的表現將逐步恢復至COVID-19之前的水平。本集團將繼續投放足夠的資源，以符合不斷發展之行業標準來滿足客戶需求，包括但不限於提供新產品及服務組合。

於最近檢討本集團於手機遊戲及應用業務的開發策略中，考慮到上述波動的市況，董事會決定推遲現時的開發時間表及開始物色其他商機以更好地投放本集團資源。董事會確認手機遊戲業務乃本集團整體之核心組成部分，並將不僅盡一切努力保持此分部，亦達致更好的表現。董事會將審慎注視手機遊戲行業的市場環境變化，以及繼續尋求機遇及物色合適的目標，務求提升分部表現及價值。

儘管COVID-19大流行最近似乎得到了控制，但商業情緒要恢復到COVID-19之前的水平還需要一些時間。董事會相信，抓住市場狀況反彈的勢頭，COVID-19對集團業績帶來的負面影響將得到緩解。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 September 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

於二零二一年九月三十日，概無董事於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）（香港法例第571章）第XV部）之股份、相關股份或債券中，擁有或被視為擁有任何(i)須根據證券及期貨條例第XV部第7及第8分部知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例該等條文彼等被當作或視為擁有之權益或淡倉）；或(ii)須根據證券及期貨條例第352條記錄於該條所述的登記冊內之權益及淡倉；或(iii)須根據GEM上市規則第5.46至5.67條知會本公司及聯交所之權益及淡倉。

### 董事及主要行政人員購買股份或債務證券之權利

除於本報告所披露者外，本公司或其任何附屬公司於本期間任何時間概無訂立任何安排，致使任何董事及主要行政人員、彼等各自之配偶或未滿18歲之子女可藉購入本公司或任何其他法人團體之股份或債務證券（包括債券）而獲益。

## OTHER INFORMATION 其他資料



### SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SECURITIES OF THE COMPANY

#### Substantial Shareholders

To the best knowledge of Directors, as at 30 September 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 September 2021 has been used for the calculation for the approximately percentage.

Save as disclosed above, as at 30 September 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，於二零二一年九月三十日，除董事外之人士於股份或相關股份中擁有記入本公司根據證券及期貨條例第336條須備存之登記冊內之權益及淡倉如下：

附註：

- 「L」指於本公司股份的好倉
- 於二零二一年九月三十日已發行股份總數1,272,640,000股已用於計算概約百分比。

除上文所披露者外，於二零二一年九月三十日，本公司並無獲通知有任何其他人士（董事、本公司主要行政人員及主要股東除外）於本公司股份或相關股份中擁有記錄於須根據證券及期貨條例第336條存置之登記冊內之其他權益或淡倉。

## OTHER INFORMATION 其他資料

### DIRECTORS' INTERESTS IN COMPETING BUSINESS

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

### 董事於競爭業務中之權益

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

Director 董事	Name of company 公司名稱	Nature of business 業務性質	Nature of interests 權益性質
Mr. Chung Man Lai 鍾文禮先生	*Greatwalle Inc. ("Greatwalle") 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 and resigned as independent non-executive Director with effect from 1 October 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，及已辭任獨立非執行董事，自二零二一年十月一日起生效。
- 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。

## OTHER INFORMATION 其他資料

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.

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.

### 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. Tai Man Tai, Ms. Lam Yuen Man Maria and Mr. Fu Yan Ming. Mr. Tai Man Tai is the chairman of the Audit Committee.

The Audit Committee has reviewed the accounting principles and practices adopted by the Company and discussed with the Board about the internal controls and financial reporting matters, including a review of the unaudited third quarterly report for the Period.

### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by directors on terms no less exacting than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiry of all the Directors, the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding securities transactions by the Directors during the Period.

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。

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。

### 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戴文泰先生、林婉雯女士及符恩明先生組成。戴文泰先生為審核委員會主席。

審核委員會已檢討本公司所採納之會計原則及實務，並與董事會討論內部監控及財務申報事宜，包括審閱本期間之未經審核第三季度報告。

### 董事進行證券交易的行為守則

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





## 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, 11 November 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. Tai Man Tai, 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，二零二一年十一月十一日

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戴文泰先生、林婉雯女士及符恩明先生。