



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

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8148



Third Quarterly Report
第三季度業績報告
2022

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

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

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

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This report, for which the directors (the “Directors”) of Aurum Pacific (China) Group Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief (1) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, (2) there are no other matters the omission of which would make any statement herein or this report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are found on bases and assumptions that are fair and reasonable.

香港聯合交易所有限公司（「聯交所」）GEM的特色

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

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

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

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

RESULTS

業績

The board of Directors (the "Board") of the Company announces the condensed consolidated results of the Company and its subsidiaries (collectively referred to as the "Group") for the three months and nine months ended 30 September 2022, together with the comparative figures for the corresponding periods in 2021. The Group's results for the three months and nine months ended 30 September 2022 are unaudited, but have been reviewed and approved by the audit committee of the Company (the "Audit Committee").

公司董事會（「董事會」）公佈本公司及其附屬公司（統稱「本集團」）截至二零二二年九月三十日止三個月及九個月之簡明綜合業績及二零二一年同期之比較數字。本集團截至二零二二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 2022 截至二零二二年九月三十日止三個月及九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Note 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	
			2022 二零二二年 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)	2022 二零二二年 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)
Continuing operations	持續經營業務					
Revenue	收益	2	4,209	5,443	16,493	15,242
Cost of sales	銷售成本		(1,386)	(4,393)	(4,927)	(9,220)
Gross profit	毛利		2,823	1,050	11,566	6,022
Other income	其他收入	3	653	8	1,029	246
Administrative expenses	行政開支		(1,362)	(2,813)	(4,039)	(11,147)
Research and development expenses	研發開支		(2,556)	(1,263)	(7,570)	(3,135)
Selling and distribution expenses	銷售及分銷開支		(550)	(567)	(1,683)	(1,686)
Loss from operations	經營虧損		(992)	(3,585)	(697)	(9,700)
Finance costs	融資成本	4(a)	(75)	(408)	(182)	(1,242)
Loss before taxation	除稅前虧損	4	(1,067)	(3,993)	(879)	(10,942)
Income tax	所得稅	5	-	-	-	-
Loss for the period from continuing operations	持續經營業務之期內虧損		(1,067)	(3,993)	(879)	(10,942)
Discontinued operation	已終止經營業務					
Profit/(loss) for the period from discontinued operation	已終止經營業務之期內溢利/(虧損)	6	16	(35)	59	(19,727)
Loss for the period	期內虧損		(1,051)	(4,028)	(820)	(30,669)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the three months and nine months ended 30 September 2022 截至二零二二年九月三十日止三個月及九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2022 二零二二年 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)	2022 二零二二年 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)
		Note 附註			
Attributable to:	以下人士應佔：				
Owners of the Company	本公司擁有人				
– From continuing operations	—來自持續經營業務	(1,062)	(3,841)	(863)	(10,136)
– From discontinued operation	—來自已終止經營業務	16	(35)	59	(19,727)
		(1,046)	(3,876)	(804)	(29,863)
Non-controlling interests	非控股權益				
– From continuing operations	—來自持續經營業務	(5)	(152)	(16)	(806)
– From discontinued operation	—來自已終止經營業務	–	–	–	–
		(5)	(152)	(16)	(806)
Loss for the period	期內虧損	(1,051)	(4,028)	(820)	(30,669)
		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)
Loss per share	每股虧損				
Basic and diluted (HK cents)	基本及攤薄 (港仙)				
– From continuing operations	—來自持續經營業務	(0.08)	(0.32)	(0.06)	(0.86)
– From discontinued operation	—來自已終止經營業務	0.00*	(0.00)*	0.00*	(1.55)
		(0.08)	(0.32)	(0.06)	(2.41)

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 2022 截至二零二二年九月三十日止三個月及九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Three months ended 30 September 截至九月三十日止三個月		Nine months ended 30 September 截至九月三十日止九個月	
		2022 二零二二年 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)	2022 二零二二年 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)
Loss for the period	期內虧損	(1,051)	(4,028)	(820)	(30,669)
Other comprehensive income/(expense) for the period, net of nil tax	期內其他全面收入／ (開支)，經扣除零稅項				
Item that may be classified subsequently to profit or loss:	其後可能分類至損益之 項目：				
Exchange differences on translation of financial statements of foreign operations	換算外國業務財務報表 之匯兌差額	-	-	1	(16)
		-	-	1	(16)
Total comprehensive expense for the period	期內全面開支總額	(1,051)	(4,028)	(819)	(30,685)
Attributable to:	以下人士應佔：				
Owners of the Company	本公司擁有人				
- From continuing operations	- 來自持續經營業務	(1,062)	(3,841)	(862)	(10,146)
- From discontinued operation	- 來自已終止經營業務	16	(35)	59	(19,727)
		(1,046)	(3,876)	(803)	(29,873)
Non-controlling interests	非控股權益				
- From continuing operations	- 來自持續經營業務	(5)	(152)	(16)	(812)
- From discontinued operation	- 來自已終止經營業務	-	-	-	-
		(5)	(152)	(16)	(812)
Total comprehensive expense for the period	期內全面開支總額	(1,051)	(4,028)	(819)	(30,685)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the nine months ended 30 September 2022 截至二零二二年九月三十日止九個月
(Expressed in Hong Kong dollars) (以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔							Non-controlling interests 非控股權益	Total 總計	
		Share capital 股本	Share premium 股份溢價	Capital reserve 資本儲備	Capital surplus 資本盈餘	Exchange reserve 匯兌儲備	Other reserve 其他儲備	Accumulated losses 累計虧損			Sub-total 小計
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元			HK\$'000 千港元
At 1 January 2021 (audited)	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
Changes in equity for the period:	期內權益變動：										
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)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(10)	-	(29,863)	(29,873)	(812)	(30,685)
At 30 September 2021 (unaudited)	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
At 1 January 2022 (audited)	於二零二二年一月一日 (經審核)	50,906	381,490	2,427	16,699	(44)	(102)	(420,001)	31,375	(4,493)	26,882
Changes in equity for the period:	期內權益變動：										
Loss for the period	期內虧損	-	-	-	-	-	-	(804)	(804)	(16)	(820)
Other comprehensive income for the period, net of nil tax	期內其他全面收益總額，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	-	-	-	-	1	-	-	1	-	1
Total comprehensive income/(expense) for the period	期內全面收益 / (開支) 總額	-	-	-	-	1	-	(804)	(803)	(16)	(819)
At 30 September 2022 (unaudited)	於二零二二年九月三十日 (未經審核)	50,906	381,490	2,427	16,699	(43)	(102)	(420,805)	30,572	(4,509)	26,063

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 2021, 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 2022. 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 2021.

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二零二一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，並於二零二二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，故應與本集團截至二零二一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. An analysis of the Group's revenue within the scope of HKFRS 15 "Revenue from Contracts with Customers" disaggregated by major products or service lines is 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以及開發手機遊戲及應用所產生之收益。香港財務報告準則第15號「客戶合約收益」範圍內本集團收益按主要產品或服務線劃分之分析如下：

		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	
		2022 二零二二年 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)	2022 二零二二年 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)
From continuing operations	來自持續經營業務				
Provision of software platform services	提供軟件平台服務	4,209	5,423	16,493	15,199
Mobile games and applications	手機遊戲及應用	-	20	-	43
		4,209	5,443	16,493	15,242

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	
		2022 二零二二年 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)	2022 二零二二年 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)
Government grants	政府補助	653	–	1,029	–
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	–	188
		653	8	1,029	246

In 2022, the Group successfully applied for funding support from the Employment Support Scheme under the Anti-epidemic Fund, set up by the Government from Hong Kong Special Administrative Region. The purpose of the funding was to provide financial support to enterprises to retain their employees who would otherwise be made redundant. Under the terms of the grant, the Group was required not to make redundancies during the subsidy period and to spend all the funding on paying wages to the employees.

於二零二二年，本集團成功申請香港特別行政區政府成立的防疫抗疫基金下的「保就業」計劃資助。政府設立該項補貼是為了向企業提供財政支援，保留可能會被遣散的僱員。根據補貼的條款，本集團於接受補貼期間不得裁員並且須把補貼全數用於支付僱員工資。

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 FROM CONTINUING OPERATIONS

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

4. 來自持續經營業務之除稅前虧損

來自持續經營業務之除稅前虧損已扣除/ (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	
		2022 二零二二年 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)	2022 二零二二年 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)
(a) Finance costs:	(a) 融資成本：				
Interest on lease liabilities	租賃負債利息	12	6	41	19
Interest on other borrowings	其他借款利息	63	402	141	1,223
		75	408	182	1,242
(b) Staff costs (including directors' remuneration):	(b) 員工成本 (包括董事酬金)：				
Salaries, wages and other benefits	薪金、工資及 其他福利	4,031	2,830	11,897	9,045
Contributions to defined contribution retirement plan	固定供款退休計劃 供款	169	111	501	347
		4,200	2,941	12,398	9,392
(c) Other items:	(c) 其他項目：				
Depreciation of property, plant and equipment	物業、廠房及設備折舊	36	1,108	116	3,476
Depreciation of right-of-use assets	使用權資產折舊	208	185	607	565
Expenses relating to short-term leases	短期租賃之相關開支	-	26	-	26
Reversal of impairment on trade receivables	應收賬款撥回減值	-	-	-	(58)
Loss of disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	-	57	-	689

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(以港元列示)

5. INCOME TAX IN THE CONSOLIDATED STATEMENT OF PROFIT OR LOSS RELATING TO CONTINUING OPERATIONS

(i) Hong Kong Profits Tax

No provision for Hong Kong Profits Tax has been made for both periods as the subsidiaries incorporated in Hong Kong have no assessable profits for both periods.

(ii) PRC Enterprise Income Tax

The subsidiary incorporated in the People's Republic of China ("PRC") are subject to the PRC Enterprise Income Tax rate of 25% (2021: 25%) for the period.

No provision for the PRC Enterprise Income Tax has been made for both periods as the subsidiary incorporated in the PRC have estimated tax losses for the periods.

(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.

6. DISCONTINUED OPERATION

The Group's loans and interest receivables arose from the Money Lending Business of providing loans in Hong Kong with the money lenders licence granted under Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong) held by a wholly-owned subsidiary of the Company.

Due to keen market competition, and the challenging environment together with the consideration of the risks associated with the possible default by the loan borrowers, owing to prolonged impact of COVID-19 pandemic, the Group did not renew its money lender licence after the licence expiration on 2 June 2021 and decided to cease the operation of the Money Lending Business in September 2021.

5. 持續經營業務有關之綜合損益表所得稅

(i) 香港利得稅

由於在香港註冊成立之附屬公司於該兩個期間並無任何應課稅溢利，故該兩個期間並無作出香港利得稅撥備。

(ii) 中國企業所得稅

於期內，於中華人民共和國（「中國」）註冊成立之附屬公司須按稅率25%繳納中國企業所得稅（二零二一年：25%）。

由於在中國註冊成立之附屬公司於該兩個期間估計將錄得稅項虧損，故並無於該期間就中國企業所得稅作出撥備。

(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。

6. 已終止經營業務

本集團的應收貸款及利息於由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）提供放債服務的放債業務所產生。

由於激烈的市場競爭及具有挑戰性的環境以及考慮到貸款借款人可能違約的相關風險，因COVID-19疫情之持續影響，於二零二一年六月二日牌照屆滿後，本集團並無重續其放債人牌照，並決定在二零二一年九月停止放債業務營運。

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6. DISCONTINUED OPERATION (CONTINUED)

As the business operation of the Money Lending Business was considered as a separate major line of business segment of the Group, it was accounted for as a discontinued operation for the year ended 31 December 2021.

For the three months and nine months ended 30 September 2022

(Expressed in Hong Kong dollars)

6. 已終止經營業務(續)

由於放貸業務的業務營運被視為本集團一個獨立業務分部，於截至二零二一年十二月三十一日止年度，其已入賬列作已終止經營業務。

截至二零二二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	
		2022 二零二二年 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)	2022 二零二二年 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)
(a) Results of discontinued operation:	(a) 已終止經營業務業績：				
Revenue	收益	-	-	-	773
Other income, net	其他收入淨額	73	-	144	279
Administrative expenses	行政開支	(57)	(35)	(85)	(20,779)
Profit/(loss) from operation	經營溢利／(虧損)	16	(35)	59	(19,727)
Finance costs	融資成本	-	-	-	-
Profit/(loss) before taxation	除稅前溢利／(虧損)	16	(35)	59	(19,727)
Income tax	所得稅	-	-	-	-
Profit/(loss) for the period	期內溢利／(虧損)	16	(35)	59	(19,727)
(b) Profit/(loss) for the period from discontinued operation is arrived at after charging/(crediting):	(b) 來自已終止經營業務的期內溢利／(虧損)已扣除／(計入)：				
(Reversal of impairment)/ impairment loss on loans and interest receivables	應收貸款及利息(撥回減值)／減值虧損	(73)	-	(144)	20,537
Depreciation of property, plant and equipment	物業、廠房及設備折舊	-	11	-	110
(Gain)/loss on disposal of property, plant and equipment	出售物業、廠房及設備之收益	-	21	-	(279)

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(以港元列示)

7. DIVIDEND

The Board does not recommend the payment of any dividend for the nine months ended 30 September 2022 (2021: Nil).

8. LOSS PER SHARE

(a) Basic loss per share

The calculation of basic loss per share is based on the following loss attributable to owners of the Company and the weighted average number of ordinary shares in issue during the periods:

7. 股息

董事會不建議就截至二零二二年九月三十日止九個月派付任何股息（二零二一年：無）。

8. 每股虧損

(a) 每股基本虧損

每股基本虧損乃按以下本公司擁有人應佔期間虧損及期內已發行普通股之加權平均數計算：

		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	
		2022 二零二二年 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)	2022 二零二二年 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)
Loss for the period attributable to owners of the Company	本公司擁有人應佔期內虧損				
- From continuing operations	—來自持續經營業務	(1,062)	(3,841)	(863)	(10,136)
- From discontinued operations	—來自已終止經營業務	16	(35)	59	(19,727)
		(1,046)	(3,876)	(804)	(29,863)

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(以港元列示)

8. LOSS PER SHARE (CONTINUED)

(a) Basic loss per share (Continued)

	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	
	2022 二零二二年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)	2021 二零二一年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)	2022 二零二二年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)	2021 二零二一年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)
Weighted average number of ordinary shares in issue during the period	1,272,640	1,272,640	1,272,640	1,272,640

(b) Diluted earnings/(loss) per share

The diluted earnings/(loss) per share for the periods ended 30 September 2022 and 2021 is the same as the basic earnings/(loss) per share as there were no potentially dilutive ordinary shares in issue.

8. 每股虧損 (續)

(a) 每股基本虧損 (續)

(b) 每股攤薄盈利／(虧損)

由於概無任何潛在攤薄已發行普通股，截至二零二二年及二零二一年九月三十日止期間之每股攤薄盈利／(虧損)與每股基本盈利／(虧損)相同。

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FINANCIAL REVIEW

Revenue

For the nine months ended 30 September 2022 (the “Period”), the Group recorded a total revenue of approximately HK\$16,493,000, representing an increase of approximately HK\$1,251,000 or 8.2% as compared with that of approximately HK\$15,242,000 for the same period in 2021. 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”).

The increment in the Group’s revenue was attributed by the increase in segment revenue from the Software Platform Business by approximately HK\$1,294,000, which recorded a segment revenue of approximately HK\$16,493,000 for the Period as compared with that of approximately HK\$15,199,000 in 2021.

The obsolescence of the current mobile games and the postponement of its mobile game development plan as a result of the reassessment of the Group’s strategy led to the segment revenue from the Mobile Games and Applications Business to be nil for the Period (2021: approximately HK\$43,000).

Cost of Sales

For the Period, the cost of sales of the Group amounted to approximately HK\$4,927,000 (2021: approximately HK\$9,220,000), which represented a decrease by approximately 46.6%. The Group engaged less sub-contractors in the Period while more staff were employed to cope with the business of the Group.

Gross Profit

As a result of the aforementioned increase in the total revenue and decrease in cost of sales, gross profit of the Group for the Period increased by approximately 92.0% to approximately HK\$11,566,000 (2021: approximately HK\$6,022,000).

財務回顧

收益

截至二零二二年九月三十日止九個月（「本期間」），本集團錄得總收益約16,493,000港元，較二零二一年同期約15,242,000港元增加約1,251,000港元或8.2%。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」）。

本集團收益之增加歸因於軟件平台業務之分部收益增加約1,294,000港元至期內約16,493,000港元，而二零二一年同期則約15,199,000港元。

由於現有手機遊戲過時，以及本集團重新評估策略而導致其手機遊戲開發計劃推遲，導致本期間來自手機遊戲及應用業務的分部收入為零（二零二一年：約43,000港元）。

銷售成本

於本期間，本集團之銷售成本約4,927,000港元（二零二一年：約9,220,000港元），減少約46.6%。本集團於本期間聘用較少分包商，而僱用更多員工以應付本集團業務。

毛利

由於上述總收益增加及銷售成本減少，期內本集團之毛利增加約92.0%至約11,566,000港元（二零二一年：約6,022,000港元）。

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Administrative and other operating expenses

The administrative and other operating expenses of the Group for the Period amounted to approximately HK\$13,292,000 (2021: approximately HK\$15,968,000), 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 significant decrease in depreciation of property, plant and equipment of HK\$3,360,000 during the Period.

Finance Costs

Finance costs was approximately HK\$182,000 for the Period (2021: approximately HK\$1,242,000), which mainly comprised of interest on borrowing from a third party and interest on lease liabilities. The decrease in finance cost was mainly due to several bank borrowings wholly repaid in October 2021.

Discontinued operation

Money lending business was discontinued during the year ended 31 December 2021. Profit for the Period from discontinued operation was approximately HK\$59,000 compared with loss of approximately HK\$19,727,000 in 2021. The significant change was mainly due to the cease of the operation of the segment and the significant impairment loss on the loan and interest receivables in 2021 while the Company tried its best to recover those long outstanding loan and interest receivables in the Period. There was a reversal of impairment loss on loan and interest receivables of approximately HK\$144,000 in the Period.

Loss for the Period

The consolidated net loss attributable to owners of the Company for the Period amounted to approximately HK\$804,000, compared with approximately HK\$29,863,000 for the same period in 2021. The significant change in results was mainly due to the significant decrease in the administrative and other operating expenses during the Period.

Dividend

The Board does not recommend the payment of any dividend for the Period (2021: 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13,292,000港元（二零二一年：約15,968,000港元），其包括行政開支、研發開支和銷售及分銷開支。整體開支之顯著減少主要由於年內顯著減少了物業、廠房及設備折舊約3,360,000港元所致。

融資成本

本期間之融資成本約182,000港元（二零二一年：約1,242,000港元），主要包括來自一名第三方之借款利息及租賃負債之利息。融資成本之減少主要由於數項銀行借款已於二零二一年十月全數償還。

已終止經營業務

放債業務已於截至二零二一年十二月三十一日止年度內終止業務。期內已終止經營業務之溢利約為59,000港元，相比二零二一年虧損約19,727,000港元。顯著的改變主要歸因於二零二一年終止分部運作及應收貸款及利息之顯著減值虧損準備，而期內本公司盡力收回該等長期欠付的應收貸款及利息。期內應收貸款及利息撥回減值約144,000港元。

本期間虧損

本期間本公司擁有人應佔綜合虧損淨額約為804,000港元，二零二一年同期約29,863,000港元。業績重大之轉變主要由於本期間內之行政開支及其他經營開支大幅減少所致。

股息

董事會不建議就本期間派付任何股息（二零二一年：無）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

BUSINESS REVIEW AND PROSPECT

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

Software Platform Business

With the wide spread of the Omicron variant of the COVID-19 and the relevant quarantine measures, such as work-from-home arrangements, imposed by our clients (including Hong Kong Government which is considered as the major customer of the Company) during the first half of 2022 (together the "Recent Outbreak"), the schedule of certain on-going projects has been severely affected and consequently led to delay in recognition of revenue by, an estimation of, 3 to 4 months in average.

The Recent Outbreak limited the Group's human resources as (i) it barred the technicians, who are based in the PRC, from conducting on-site implementation and customization in Hong Kong due to the travel restriction; and (ii) the temporary reduction in the Group's productivity due to the implementation of compulsory quarantine measures and/or the infection of COVID-19 of staffs. Given (i) the limited human resources; and (ii) the more conservative attitude of the clients due to the Recent Outbreak, the management of the Company adopted a more cautious approach and expected to recognize more revenue for the year ending 31 December 2022 from signed contract and pipeline enquiries to be turned into formal engagements.

Mobile Games and Applications Business

The Group has never planned to cease to develop and publish its own mobile game. The postponement of its previous mobile game development plan is only the result of the reassessment of the Group's strategy.

Discontinued Operation

The Directors, upon their appointment, had reviewed the operation of the Money Lending Business and obtained relevant documents to assess its performance. The Directors had performed all necessary measures to recover the outstanding loans including but not limited to (i) concluding settlement plans with debtors; (ii) issuing demand letters; (iii) engaging external debt collector; and (iv) taking legal proceedings. As at the date of this report, a minor portion of the loans and interest receivables has been recovered subsequent to the last reporting period. The Board shall take all necessary measures to protect the interest of the Company and the shareholders of the Company as a whole.

業務回顧及展望

於本期間，本集團繼續專注於兩類主要業務，即：(i)軟件平台業務及(ii)手機遊戲及應用業務。

軟件平台業務

於二零二二年上半年，隨著COVID-19的Omicron變體廣泛傳播，以及我們的客戶（包括被視為本公司主要客戶的香港政府）實施的相關隔離措施，例如在家工作安排（統稱「近期疫情」），某些在建項目的進度受到嚴重影響，導致收入確認估算平均延遲3至4個月。

近期疫情限制了本集團的人力資源，因為(i)由於旅遊限制，禁止了在中國的技术人員在香港進行現場實施和定制；(ii)由於實施強制隔離措施和／或員工感染COVID-19，導致本集團生產力暫時下降。鑑於(i)人力資源有限；(ii)客戶對於近期疫情的更為保守態度，本公司管理層採取了更為謹慎的態度，預計截至二零二二年十二月三十一日止年度將確認更多來自已簽訂合同和在進行查詢中轉為正式聘約的收入。

手機遊戲及應用業務

本集團從未計劃停止開發及發行其自己的手機遊戲。此前手機遊戲發展計劃的推遲只是集團戰略重新評估的結果。

已終止經營業務

董事於獲委任後已審閱放債業務的營運並取得相關文件以評估其表現。董事已採取一切必要措施收回未償還貸款，包括但不限於(i)與債務人訂立和解計劃；(ii)發出繳款函件；(iii)聘請外部催收代理；及(iv)提出法律訴訟。於本報告日期，小部分應收貸款及利息已於上一報告期間後收回。董事會將採取一切必要措施保障公司及股東的整體利益。

MANAGEMENT DISCUSSION AND ANALYSIS

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OUTLOOK

In the COVID-19 pandemic, the demand for the information technology (“IT”) market in Hong Kong has been impacted a lot. Increased adoption of IT solutions among Hong Kong small and medium enterprises (“SMEs”) is one of the key drivers supporting the Hong Kong IT market growth. SMEs in Hong Kong are increasingly deploying enterprise resource planning (ERP) solutions and customer relationship management (CRM) software to improve customer retention and loyalty. These enterprises are investing in communication platforms to encourage online and real-time collaboration and using social media platforms to advertise their products and services, thereby reducing operational costs. SMEs in Hong Kong use IT services to ensure smooth business operations. Thus, the benefits of using advanced IT solutions are driving investment in IT by SMEs. Such factors are expected to fuel the growth of the market.

The increasing adoption of Big Data solutions is one of the key Hong Kong IT market trends contributing to market growth. Export-oriented Hong Kong enterprises are expanding their business overseas by using Big Data tools to optimize their production, logistics, and sales processes. In Hong Kong, there is significant interest among start-ups in adopting big data analytics to help established enterprises make better commercial decisions, reach higher company efficiency, and improve the consumer experience. As a result, the adoption of Big Data solutions is increasing, which is expected to fuel the growth of the market.

From cloud-first strategy to big data and artificial intelligence, it demonstrated comprehensive and successful integration of technology into SMEs’ business operations, creating positive impact on their business, industry and Hong Kong.

Digital transformation has been a major priority for many organizations, and the outbreak of COVID-19 definitely accelerated such trend. Hong Kong businesses are utilizing advanced technologies to not only deal with challenges but also seize emerging opportunities while constantly reengineering their operation models.

To make the most of the opportunities and recover from the post-COVID-19 impact, we will focus more on the growth prospects in the fast-growing segments, while maintaining the position in the slow-growing segments.

展望

在COVID-19大流行中，香港對信息技術（「信息技術」）市場的需求受到很大影響。香港中小型企業（「中小企」）越來越多地採用信息技術解決方案是支持香港信息技術市場增長的主要驅動力之一。香港的中小企越來越多的部署企業資源規劃(ERP)解決方案和客戶關係管理(CRM)軟件，以提高客戶保留率和忠誠度。這些企業正在投資通信平台以鼓勵在線和實時協作，並使用社交媒體平台宣傳其產品和服務，從而降低運營成本。香港的中小企利用信息技術服務確保業務運作順暢。因此，使用先進的信息技術解決方案的好處正在推動中小企對信息技術的投資。預計這些因素將推動市場的增長。

越來越多地採用大數據解決方案是香港信息技術市場推動市場增長的主要趨勢之一。以出口為導向的香港企業正利用大數據工具優化其生產、物流和銷售流程，拓展海外業務。在香港，初創企業對採用大數據分析幫助老牌企業做出更好的商業決策、提高公司效率和改善消費者體驗非常感興趣。因此，對大數據解決方案的採用正在增加，預計這將推動市場的增長。

從雲端優先策略到大數據和人工智能，它展示了將技術全面成功地整合到中小企的業務運營中，對他們的業務、行業和香港產生積極影響。

數字化轉型一直是許多組織的首要任務，而COVID-19的爆發無疑加速了這一趨勢。香港企業利用先進科技，不僅應對挑戰，更抓緊機遇，不斷重塑經營模式。

為了從COVID-19的影響後充分利用機遇並恢復過來，我們將更多地關注快速增長領域的增長前景，同時保持在緩慢增長領域的地位。

OTHER INFORMATION

其他資料

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

As at 30 September 2022, 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

於二零二二年九月三十日，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 2022, 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 2022 has been used for the calculation for the approximately percentage.

Save as disclosed above, as at 30 September 2022, 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.

DIRECTORS' INTERESTS IN COMPETING BUSINESS

During the Period and up to the date of this report, 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.

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，於二零二二年九月三十日，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：

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)
663,477,955 (L)	52.13%

附註：

- 「L」指於本公司股份的好倉
- 於二零二二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，於二零二二年九月三十日，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。

董事於競爭業務中之權益

於本期間內及截至本報告日期，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。

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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 quarterly 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.

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 2022

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.

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。於本季度報告日期，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。

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，二零二二年十一月十一日

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。

