

AUX

AUX INTERNATIONAL HOLDINGS LIMITED

奧克斯國際控股有限公司

(formerly known as “Magnum Entertainment Group Holdings Limited”)

(前稱為「Magnum Entertainment Group Holdings Limited」)

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)



2015

INTERIM REPORT

2015 中期報告

STOCK CODE: 2080 股份代號: 2080

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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive directors

Mr. Zheng Jiang (*Chairman*)
Mr. Chan Hon Ki
Ms. Chen Huajuan
Ms. Shen Guoying

Independent non-executive directors

Mr. Poon Chiu Kwok
Mr. Bau Siu Fung
Ms. Lou Aidong

AUDIT COMMITTEE

Mr. Bau Siu Fung (*Chairman*)
Mr. Poon Chiu Kwok
Ms. Lou Aidong

REMUNERATION COMMITTEE

Ms. Lou Aidong (*Chairman*)
Mr. Zheng Jiang
Ms. Chen Huajuan
Mr. Poon Chiu Kwok
Mr. Bau Siu Fung

NOMINATION COMMITTEE

Mr. Zheng Jiang (*Chairman*)
Ms. Shen Guoying
Mr. Poon Chiu Kwok
Mr. Bau Siu Fung
Ms. Lou Aidong

AUTHORIZED REPRESENTATIVES

Mr. Chan Hon Ki *CPA, ACCA*
Ms. Tsang Kwok Shan, Sandy *FCCA*

董事會

執行董事

鄭江先生(*主席*)
陳漢淇先生
陳華娟女士
沈國英女士

獨立非執行董事

潘昭國先生
鮑小豐先生
婁愛東女士

審核委員會

鮑小豐先生(*主席*)
潘昭國先生
婁愛東女士

薪酬委員會

婁愛東女士(*主席*)
鄭江先生
陳華娟女士
潘昭國先生
鮑小豐先生

提名委員會

鄭江先生(*主席*)
沈國英女士
潘昭國先生
鮑小豐先生
婁愛東女士

授權代表

陳漢淇先生 *CPA · ACCA*
曾國珊女士 *FCCA*

Corporate Information

公司資料

JOINT COMPANY SECRETARY

Mr. Chan Hon Ki *CPA, ACCA*
Ms. Tsang Kwok Shan, Sandy *FCCA*

AUDITOR

KPMG
Certified Public Accountants
8th Floor,
Prince's Building,
10 Chater Road, Central,
Hong Kong

REGISTERED OFFICE

Clifton House, 75 Fort Street,
P.O. Box 1350 Grand Cayman, KY1-1108,
Cayman Islands

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

22/F, Silver Fortune Plaza,
No. 1 Wellington Street,
Central, Hong Kong

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
Level 22, Hopewell Centre,
183 Queen's Road East, Hong Kong

聯席公司秘書

陳漢淇先生 *CPA · ACCA*
曾國珊女士 *FCCA*

核數師

畢馬威會計師事務所
執業會計師
香港
中環遮打道10號
太子大廈
8樓

註冊辦事處

Clifton House, 75 Fort Street,
P.O. Box 1350 Grand Cayman, KY1-1108,
Cayman Islands

總部及香港主要營業地點

香港中環
威靈頓街1號
荊威廣場22樓

香港股份過戶登記分處

卓佳證券登記有限公司
香港皇后大道東183號
合和中心22樓

Corporate Information

公司資料

LEGAL ADVISER TO THE COMPANY

Chiu & Partners
40th Floor, Jardine House,
1 Connaught Place,
Central, Hong Kong

CAYMAN ISLANDS SHARE REGISTRAR AND TRANSFER OFFICE

Appleby Trust (Cayman) Ltd.
Clifton House, 75 Fort Street,
P.O. Box 1350 Grand Cayman,
KY1-1108,
Cayman Islands

PRINCIPAL BANKERS

OCBC Wing Hang Bank, Limited
Bank of Communications Co., Ltd.,
Hong Kong Branch

COMPANY WEBSITE

www.auxint.com

STOCK CODE

2080

本公司的法律顧問

趙不渝 馬國強律師事務所
香港中環
康樂廣場一號
怡和大廈40樓

開曼群島股份過戶登記處

Appleby Trust (Cayman) Ltd.
Clifton House, 75 Fort Street,
P.O. Box 1350 Grand Cayman,
KY1-1108,
Cayman Islands

主要往來銀行

華僑永亨銀行有限公司
交通銀行股份有限公司香港分行

公司網址

www.auxint.com

股份代號

2080

Management Discussion and Analysis

管理層討論與分析

BUSINESS REVIEW

AUX International Holdings Limited (the "Company") and its subsidiaries (the "Group") currently owns two clubs, namely Zentral and Magnum Club. Zentral, in the Lan Kwai Fong area was opened for business in December 2014. Zentral and Magnum Club target high income group with lavish and extravagant decoration.

In light of unsatisfactory performance of Beijing Club and DIZZI, Beijing Club and DIZZI were closed down on 15 September 2015 and 30 October 2015 respectively. The closure of these two clubs was to streamline and optimize the clubbing business of the Group with a view to enhancing the overall business performance of the Group. Zentral and Magnum Club have been and are expected to continue to be the main pillars of the Group's clubbing business. The Group will continue its drive to fortify its pioneer position in the clubbing and entertainment industry in Hong Kong and will remain vigilant in pursuing growth opportunities.

FINANCIAL REVIEW

Revenue

The Group's revenue recorded approximately HK\$70.7 million for the six months ended 30 September 2015, representing a decrease of 10.8% as compared with approximately HK\$79.3 million for the six months ended 30 September 2014. The decrease in revenue was mainly due to volatile economic condition and intense competition in the clubbing industry. The clubbing industry in Hong Kong, in particular in the Lan Kwai Fong area, is highly competitive, so the Clubs face keen competition from others in this area.

業務回顧

奧克斯國際控股有限公司(「本公司」)及其附屬公司(「本集團」)現時擁有兩間會所，即Zentral及Magnum Club。位於蘭桂坊一帶的Zentral已於二零一四年十二月開業。Zentral及Magnum Club以奢侈華麗裝潢吸引高收入群組。

鑒於Beijing Club及DIZZI表現未如理想，Beijing Club及DIZZI已分別於二零一五年九月十五日及二零一五年十月三十日結業。結束該兩間會所乃旨在精簡及優化本集團會所業務，務求提升本集團的整體業務表現。Zentral及Magnum Club已經及預期將繼續為本集團會所業務的主要支柱。本集團將繼續致力鞏固其會所式娛樂業務在香港的先驅地位，並將保持警惕，尋求增長機會。

財務回顧

收益

截至二零一五年九月三十日止六個月，本集團錄得收益約70.7百萬港元，較截至二零一四年九月三十日止六個月的約79.3百萬港元下跌10.8%。收益下跌主要由於經濟狀況之波動及會所式娛樂行業強烈競爭。香港(尤其在蘭桂坊一帶)的會所式娛樂行業競爭激烈，因此會所面臨來自區內其他會所的激烈競爭。

Management Discussion and Analysis

管理層討論與分析

Staff Costs

The staff costs comprise salaries, wages, discretionary bonuses, membership commission, tips from customers allocated to staff and other benefits including retirement benefit costs and other allowances and benefits payable to the permanent staff and part time staff. The staff costs decreased by approximately 14.0% or HK\$2.5 million to approximately HK\$15.4 million for the six months ended 30 September 2015 from approximately HK\$17.9 million for the six months ended 30 September 2014. Such decrease was mainly due to decrease in part-time staff.

Property Rentals and Related Expenses

The property rentals and related expenses consist of lease payments under operating leases for the clubs and the Group (including the clubs closed during the period under review) and the Group's headquarters. The property rentals and related expenses increased by approximately 77.3% or HK\$12.6 million to approximately HK\$28.9 million for the six months ended 30 September 2015 from approximately HK\$16.3 million for the six months ended 30 September 2014. Such increase was mainly due to the opening of Zentral.

員工成本

員工成本包括薪金、工資、酌情花紅、會籍佣金、分配予員工來自顧客的小費及其他福利，其中包括退休福利成本及應支付予長期員工及兼職員工的其他津貼及福利。員工成本由截至二零一四年九月三十日止六個月的約17.9百萬港元減少約14.0%或2.5百萬港元至截至二零一五年九月三十日止六個月的約15.4百萬港元。有關跌幅主要由於兼職人員減少所致。

物業租金及相關開支

物業租金及相關開支包括會所及本集團（包括於回顧期內結業的會所）及本集團總部的經營租賃租金。物業租金及相關開支由截至二零一四年九月三十日止六個月的約16.3百萬港元增加約77.3%或12.6百萬港元至截至二零一五年九月三十日止六個月的約28.9百萬港元。有關增幅主要由於Zentral開業所致。

Management Discussion and Analysis

管理層討論與分析

Advertising and Marketing Expenses

The advertising and marketing expenses primarily consist of advertising and promotional expense, such as the cost of inviting international disc jockeys to Zentral and Magnum Club. The advertising and marketing expenses increased by approximately 6.5% or HK\$0.2 million to approximately HK\$3.3 million for the six months ended 30 September 2015 from approximately HK\$3.1 million for the six months ended 30 September 2014. Such increase was mainly due to increase in promotion activities in connection with the grand opening of Zentral.

Results for the Period

The Group's loss for the six months ended 30 September 2015 was HK\$19.4 million, as compared with the Group's profit of approximately HK\$11.3 million for the six months ended 30 September 2014. Such deterioration was mainly due to decrease in revenue, increase in property rentals and related expenses and provision of HK\$6.5 million made for onerous lease contracts.

廣告及營銷開支

廣告及營銷開支主要包括廣告及宣傳開支，例如邀請國際級唱片騎師在Zentral及Magnum Club獻技的費用。廣告及營銷開支由截至二零一四年九月三十日止六個月的約3.1百萬港元增加約6.5%或0.2百萬港元至截至二零一五年九月三十日止六個月的約3.3百萬港元。有關增幅主要由於有關Zentral隆重開幕的推廣活動增加所致。

期內業績

截至二零一五年九月三十日止六個月，本集團之虧損為19.4百萬港元，而截至二零一四年九月三十日止六個月，本集團之溢利約為11.3百萬港元。有關倒退主要由於收益減少、以及物業租金及相關開支增加及就有償租賃合同作出之6.5百萬港元撥備所致。

Management Discussion and Analysis

管理層討論與分析

LIQUIDITY, FINANCIAL RESOURCES AND GEARING

As at 30 September 2015, the Group's total current assets and current liabilities were approximately HK\$141.5 million (31 March 2015: approximately HK\$150.4 million) and approximately HK\$43.6 million (31 March 2015: approximately HK\$40.6 million) respectively, while the current ratio was about 3.2 times (31 March 2015: 3.7 times).

As at 30 September 2015, the Group maintained cash at bank and in hand of approximately HK\$94.0 million (31 March 2015: approximately HK\$98.2 million). In the foreseeable future, the Group expects to fund its capital expenditures, working capital and other capital requirements from the net proceeds from initial public offering (the "IPO") and cash generated from its operations.

As at 30 September, 2015, the Group had no borrowings (31 March 2015: nil). The gearing ratio, which is calculated by dividing total borrowings by total equity, as at 30 September 2015 was zero (31 March 2015: zero).

CAPITAL STRUCTURE

As at 30 September 2015, the total equity of the Group was approximately HK\$148.1 million which was attributable to equity shareholders of the Company. The Group had no borrowings, debt securities or other capital instruments as at 30 September 2015. The Group manages its capital to safeguard the Group's ability to continue as a going concern while maximizing the return to shareholders through maintaining the equity and debt in a balanced position.

流動資金、財務資源及資產負債

於二零一五年九月三十日，本集團之總流動資產及流動負債分別約為141.5百萬港元(二零一五年三月三十一日：約150.4百萬港元)及約43.6百萬港元(二零一五年三月三十一日：約40.6百萬港元)，而流動比率約為3.2倍(二零一五年三月三十一日：3.7倍)。

於二零一五年九月三十日，本集團之銀行存款及手頭現金約為94.0百萬港元(二零一五年三月三十一日：約98.2百萬港元)。本集團預期於可見將來透過首次公開發售(「首次公開發售」)之所得款項淨額及經營活動所得現金撥付其資本開支、營運資金及其他資本需求。

於二零一五年九月三十日，本集團並無借款(二零一五年三月三十一日：無)。於二零一五年九月三十日，按總借款除以總權益計算之資產負債比率為零(二零一五年三月三十一日：零)。

資本架構

於二零一五年九月三十日，本集團之本公司權益股東應佔總權益約為148.1百萬港元。於二零一五年九月三十日，本集團並無借款、債務證券或其他資本工具。本集團管理其資本以保證本集團持續經營的能力，並透過維持權益及債務平衡為股東爭取最大回報。

Management Discussion and Analysis

管理層討論與分析

MATERIAL ACQUISITIONS OR DISPOSALS OF SUBSIDIARIES AND ASSOCIATED COMPANIES

The Group did not have any material acquisitions or disposals of subsidiaries or associated companies during the six months ended 30 September 2015.

CHARGE ON ASSETS

As at 30 September 2015, the Group's pledged bank deposits was approximately HK\$4.5 million (31 March 2015: approximately HK\$7.0 million).

FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

The Group intends to conduct more in-depth reviews on the suitable development strategies for the Group, including the feasibility of diversifying the income stream of the Group by exploring different business and investment opportunities in different business areas such as aesthetic medical business, which may or may not include any assets and/or business acquisitions or disposals by the Group, and will consider all options. Any such plans will be subject to review and approval by the Board and compliance with the applicable requirements under the Listing Rules where appropriate.

附屬公司及聯營公司之重大收購或出售

本集團於截至二零一五年九月三十日止六個月內並無進行任何附屬公司或聯營公司的重大收購或出售。

資產抵押

於二零一五年九月三十日，本集團之已抵押銀行存款約為4.5百萬港元(二零一五年三月三十一日：約7.0百萬港元)。

重大投資或資本資產之未來計劃

本集團擬深入審視適合本集團的發展策略，包括通過於醫療美容行業等不同業務領域探尋不同的業務及投資機會(可能或可能不包括本集團進行的任何資產及/或業務收購或出售)，擴大本集團的收益流的可行性，並將考慮所有方案。任何相關計劃須待董事會審核及批准並適時遵守上市規則的適用規定。

Management Discussion and Analysis

管理層討論與分析

FOREIGN EXCHANGE EXPOSURE

The directors of the Company (the “Directors”) believe that the Group’s exposure to foreign currency risk is minimal as the monetary assets, liabilities and transactions are principally denominated in Hong Kong dollars.

CONTINGENT LIABILITIES

As at 30 September 2015, the Group did not have any material contingent liabilities.

EMPLOYEE AND REMUNERATION POLICY

As at 30 September 2015, the Group had approximately 180 employees (31 March 2015: 167 employees). The Group offers competitive remuneration packages to its staff, including share option scheme, mandatory provident fund schemes and discretionary bonus.

PROSPECTS

In view of the volatile economic condition and expected decrease in the number of tourists from mainland China to Hong Kong, the rest of the year will remaining challenging for the Group. To cope with the challenging market condition, the Group will continue its efforts to strictly control its costs, enrich customer experience to attract more club patrons and adjust its product portfolio to enhance its gross profit margin.

外匯風險

本公司董事(「董事」)相信本集團所面對的外匯風險極小，原因是貨幣資產、負債及交易主要以港元計值。

或然負債

於二零一五年九月三十日，本集團並無任何重大或然負債。

僱員及薪酬政策

於二零一五年九月三十日，本集團有約180名僱員(二零一五年三月三十一日：167名僱員)。本集團向其員工提供具競爭力之薪酬方案，包括購股權計劃、強積金計劃及酌情花紅。

展望

鑒於經濟狀況的波動及中國大陸訪港遊客人數預期減少，本集團於本年度餘下時間內仍將面臨重重挑戰。為應對嚴峻的市況，本集團將繼續嚴控成本、提升客戶體驗以吸引更多會所客人及調整產品組合以提高毛利率。

Management Discussion and Analysis

管理層討論與分析

With the Beijing Club and DIZZI closed down in the 2nd half of 2015, the Group will focus its resources on Zentral and Magnum Club with a view to further enhance its brand name as elite Members-only clubs. The Group believes that its persistent endeavour in staying ahead of the trend and commitment in providing quality services aimed to exceed customers expectation will enable the Group to stay successful in a highly competitive and ever changing industry.

The Group will continue its core strategy of fortifying its pioneer position in the clubbing and entertainment industry in Hong Kong and prudently exploring different business and investment opportunities so as to expand its income source and achieve growth.

CHANGE OF COMPANY NAME

Following the passing of the special resolution at the annual general meeting of the Company held on 19 August 2015, the English name of the Company has been changed from “Magnum Entertainment Group Holdings Limited” to “AUX International Holdings Limited” and the Company has adopted the Chinese name “奧克斯國際控股有限公司” as its dual foreign name.

The Certificate of Incorporation on Change of Name of the Company was issued by the Registrar of Companies in the Cayman Islands on 27 August 2015 and the Certificate of Registration of Alteration of Name of Registered Non-Hong Kong Company was issued by the Registrar of Companies in Hong Kong on 22 September 2015.

隨著Beijing Club及DIZZI於二零一五年下半年結業，本集團將集中資源發展其Zentral及Magnum Club，以進一步提升其作為精英會員專屬會所的品牌。本集團相信，其引領潮流的長期努力及旨在提供超出客戶預期的優質服務的承諾將可令本集團於競爭激烈且變幻莫測的行業中一直取得成功。

本集團將繼續實行鞏固其會所式娛樂業務在香港的先驅地位的核心策略，並審慎尋求不同業務及投資機遇，以擴闊收入來源及實現增長。

變更公司名稱

於二零一五年八月十九日舉行的本公司股東週年大會通過特別決議案後，本公司之英文名稱自「Magnum Entertainment Group Holdings Limited」變更為「AUX International Holdings Limited」，及本公司已採納中文名「奧克斯國際控股有限公司」為其雙重外文名稱。

於二零一五年八月二十七日，開曼群島公司註冊處處長已發出變更公司名稱之註冊證書，而於二零一五年九月二十二日，香港公司註冊處處長亦已發出註冊非香港公司變更名稱註冊證明書。

Other Information 其他資料

INTERIM DIVIDEND

The board of directors (the “Board”) did not recommend the payment of an interim dividend for the six months ended 30 September 2015 (for the six months ended 30 September 2014: nil).

COMPLIANCE WITH THE MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) set out in Appendix 10 to the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) as its own code of conduct regarding securities transactions by the Directors. The Company has made specific enquiry of all Directors regarding any non-compliance with the Model Code. All the Directors confirmed that they have fully complied with the required standard set out in the Model Code during the six months ended 30 September 2015.

中期股息

董事會(「董事會」)不建議就截至二零一五年九月三十日止六個月派付中期股息(截至二零一四年九月三十日止六個月：無)。

遵守進行證券交易的標準守則

本公司已採納香港聯合交易所有限公司(「聯交所」)證券上市規則(「上市規則」)附錄10所載的上市發行人董事進行證券交易的標準守則(「標準守則」)為其就董事進行證券交易之操守準則。本公司已就有否違反標準守則一事向全體董事作出具體查詢。全體董事均確認，彼等於截至二零一五年九月三十日止六個月期間已完全遵守標準守則所規定之標準。

Other Information 其他資料

DIRECTORS' AND CHIEF EXECUTIVE'S INTEREST AND SHORT POSITIONS IN SHARES UNDERLYING SHARES AND DEBENTURES

As at 30 September 2015, the interests or short positions of the Directors and chief executive of the Company in the shares, underlying shares and debentures of the Company and any of its associated corporations (within the meaning of Part XV of the Securities and Future Ordinance (the "SFO")), 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 and short positions which the Directors and chief executive were deemed or taken to have under such provisions of the SFO) or which were required, pursuant to section 352 of the SFO, to be recorded in the register therein, or were required to be notified to the Company and the Stock Exchange pursuant to the Model Code contained in the Listing Rules were as follows:

董事及最高行政人員於股份、 相關股份及債權證中之權益及 淡倉

於二零一五年九月三十日，本公司董事及最高行政人員於本公司及其任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所之權益或淡倉（包括根據證券及期貨條例該等條文視為或當作由董事及最高行政人員擁有之權益及淡倉），或根據證券及期貨條例第352條須載入該條所述之登記冊之權益及淡倉，或根據上市規則所載標準守則須知會本公司及聯交所之權益及淡倉如下：

Other Information 其他資料

- (i) Long positions in shares and underlying shares of the Company (i) 於本公司股份及其相關股份之好倉

Name	Capacity/ Nature of interest	Number of ordinary shares	Total interest	Percentage of the issued share capital (approximately) 已發行股本 百分比(概約) (Note 1) (附註1)
姓名	身份／權益性質	普通股數目	權益總額	
Wong Hei Yan 黃熙仁	Beneficial owner 實益擁有人	150,000	300,000	0.1%
	Interest of spouse 配偶之權益	150,000 (Note 2) (附註2)		

Notes:

1. On the basis of 314,984,000 shares of the Company in issue as at 30 September 2015.
2. Mr. Wong Hei Yan's spouse, Ms. Mok Kung Yee, held 150,000 shares of the Company.

附註：

1. 基於本公司於二零一五年九月三十日已發行之314,984,000股股份。
2. 黃熙仁先生之配偶莫恭懿女士持有150,000股本公司股份。

Other Information 其他資料

(ii) Long positions in the shares and underlying shares of associated corporation of the Company

(ii) 於本公司相聯法團之股份及相關股份之好倉

Name of associated Corporation	Name of Directors	Capacity/ Nature of interest 身份/ 權益性質	Number and class of shares 股份數目及 類別	Approximately Percentage of the issued share capital 已發行股本之 概約百分比
相聯法團名稱	董事姓名			
Huiji Limited (Note 1)	Zheng Jiang	Interest in a controlled corporation	0.1 ordinary shares	10%
匯日控股有限公司 (附註1)	鄭江	受控法團權益	普通股	
China Prosper Enterprise Holding Co., Ltd. (Note 1)	Zheng Jiang	Interest in a controlled corporation	1,000 ordinary shares	10%
China Prosper Enterprise Holding Co., Ltd. (附註1)	鄭江	受控法團權益	普通股	

Note:

1. Ze Hong Limited, a company wholly-owned by Mr. Zheng Jiang, was interested in (i) 10% of the issued share capital of Huiji Limited, being the holding company of the Company; and (ii) 10% of the issued share capital of China Prosper Enterprise Holding Co., Ltd., being a fellow subsidiary of Huiji Limited. Mr. Zheng Jiang was deemed to be interested in the shares of Huiji Limited and China Prosper Enterprise Holding Co., Ltd. as held by Ze Hong Limited by virtue of the SFO.

附註：

1. 鄭江先生全資擁有的公司澤宏有限公司於(i)本公司的控股公司匯日控股有限公司已發行股本的10%；及(ii)匯日控股有限公司的同系附屬公司China Prosper Enterprise Holding Co., Ltd. 已發行股本的10%中擁有權益。根據證券及期貨條例，鄭江先生被視為於澤宏有限公司持有的匯日控股有限公司及China Prosper Enterprise Holding Co., Ltd. 的股份中擁有權益。

Other Information 其他資料

Apart from the foregoing, as at 30 September 2015, none of the Directors or chief executive of the Company or any of their spouses or children under eighteen years of age had or was deemed to have any interests or short positions in the shares, underlying shares or debentures of the Company, or any of its holding companies, subsidiaries or other associated corporation (within the meaning of Part XV of the SFO), which had been recorded in the register maintained by the Company pursuant section 352 of the SFO or which had been notified to the Company and the Stock Exchange pursuant to the Model Code.

除上述者外，於二零一五年九月三十日，概無本公司當時董事或最高行政人員或任何彼等之配偶或十八歲以下之子女曾或被視為於本公司或其任何控股公司、附屬公司或其他相聯法團(定義見證券及期貨條例第XV部)之股份、相關股份或債權證中擁有已記入本公司根據證券及期貨條例第352條存置之登記冊之任何權益或淡倉，或根據標準守則須知會本公司及聯交所之任何權益或淡倉。

Other Information 其他資料

SUBSTANTIAL SHAREHOLDERS' INTEREST AND SHORT POSITION IN SHARES AND UNDERLYING SHARES

As at 30 September 2015, the persons (other than the Directors or the chief executive of the Company) who had interests or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO:

主要股東於股份及相關股份之權益及淡倉

於二零一五年九月三十日，按本公司根據證券及期貨條例第336條存置之登記冊所記錄，下列人士(本公司董事或最高行政人員除外)於本公司股份或相關股份中，擁有須根據證券及期貨條例第XV部第2及3分部條文知會本公司及聯交所之權益或淡倉：

Name of shareholder	Capacity/ Nature of Interest	Long position in ordinary shares held	Percentage of the issued share capital (approximately)
股東姓名	身份／權益性質	持有普通股之好倉	已發行股本 百分比(概約) (Note 1) (附註1)
Zheng Jian Jiang (Note 2) 鄭堅江(附註2)	Interest in a controlled corporation 受控法團權益	216,000,000	68.57%
Ze Hui Limited (Note 2) 澤惠有限公司 (附註2)	Interest in a controlled corporation 受控法團權益	216,000,000	68.57%
Hui Limited (Note 2) 匯日控股有限公司 (附註2)	Beneficial owner 實益擁有人	216,000,000	68.57%
He Yi Ju (Note 3) 何意菊(附註3)	Interest of spouse 配偶權益	216,000,000	68.57%

Other Information 其他資料

Notes:

1. On the basis of 314,984,000 shares of the Company in issue as at 30 September 2015.
2. Huiji Limited, a company incorporated in the British Virgin Islands with limited liability which is owned as to 90% by Ze Hui Limited (which is in turn wholly and beneficially owned by Mr. Zheng Jian Jiang) and 10% by Ze Hong Limited (which is in turn wholly and beneficially owned by Mr. Zheng Jiang, a current executive Director and the chairman of the Board).
3. Ms. He Yi Ju is the spouse of Mr. Zheng Jian Jiang. Under the SFO, Ms. He Yi Ju was taken to be interested in the same number of shares in which Mr. Zheng Jian Jiang was interested.

Apart from the foregoing, no other interests required to be recorded in the register kept under section 336 of the SFO have been notified to the Company.

SHARE OPTION SCHEME

The Company adopted the share option scheme (the "Share Option Scheme") on 3 January 2014 which shall be valid and effective for a period of 10 years from that date, subject to early termination by the Company in a general meeting or by the Board. The purpose of the Share Option Scheme is to provide incentives to Eligible Participants (as defined below) and is established to recognise and acknowledge the contributions the Eligible Participants have had or may have made to the Group. Under the Share Option Scheme, the Board may offer to grant an option to any director or employee, or any advisor, consultant, suppliers or customers of the Group (the "Eligible Participants").

附註：

1. 基於本公司於二零一五年九月三十日已發行314,984,000股股份。
2. 匯日控股有限公司為一間於英屬處女群島註冊成立的有限公司，由澤惠有限公司（由鄭堅江先生全資實益擁有）及澤宏有限公司（由現時執行董事及董事會主席鄭江先生全資實益擁有）分別擁有90%及10%權益。
3. 何意菊女士為鄭堅江先生的配偶。根據證券及期貨條例，何意菊女士被視為於鄭堅江先生擁有權益的相同數目股份中擁有權益。

除上述者外，本公司並不知悉其他須記錄於根據證券及期貨條例第336條所存置之登記冊內之權益。

購股權計劃

本公司於二零一四年一月三日採納購股權計劃（「購股權計劃」），由當日起計有效期為十年，並可由本公司於股東大會或董事會提早終止。購股權計劃旨在向合資格參與者（定義見下文）提供獎勵，以肯定及表揚合資格參與者對本集團已作出或可能作出之貢獻。董事會可根據購股權計劃向本集團任何董事或僱員、或任何顧問、諮詢顧問、供應商或客戶（「合資格參與者」）授出購股權。

Other Information 其他資料

The Company's shares (the "Shares") which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other share option scheme of the Company at any time shall not exceed 30% of the Shares in issue from time to time. The maximum number of Shares available for issue under options which may be granted under the Share Option Scheme or other share option scheme adopted by the Company must not in aggregate exceed 10% of the Shares in issue immediately following completion of the IPO (but taking no account of any Shares which may be allotted or issued pursuant to the exercise of the Over-allotment Option (as defined in the Prospectus)), being 30,000,000 Shares (the "General Scheme Limit"), subject to refreshment of such General Scheme Limit by shareholders' approval in a general meeting of the Company. The General Scheme Limit so refreshed must not exceed 10% of the Shares in issue as at the date of such shareholders' approval. The Company may also seek shareholders' approval for grant of share options beyond the General Scheme Limit. The total number of Shares issued and which may fall to be issued upon exercise of the options granted pursuant to the Share Option Scheme to an Eligible Participant in any 12-month period shall not exceed 1% of the number of Shares in issue as at the date of grant unless approved by the shareholders of the Company in general meeting.

根據購股權計劃及本公司任何其他購股權計劃授出及有待行使之所有未行使購股權獲行使時可予發行之本公司股份（「股份」），在任何時候不得超過不時已發行股份30%。根據購股權計劃或本公司採納之其他購股權計劃可能授出之購股權而可供發行之股份總數最高不得超過緊隨首次公開發售完成後已發行股份數目10%（惟不計及因超額配股權（定義見招股章程）獲行使而可能配發或發行之任何股份），即30,000,000股股份（「一般計劃限額」），惟須經股東於本公司股東大會批准更新有關一般計劃限額。就此更新的一般計劃限額不得超過有關股東批准當日已發行股份之10%。本公司亦可尋求股東批准以授出超過一般計劃限額的購股權。除非獲本公司股東於股東大會批准，否則，於任何12個月期間，根據購股權計劃向合資格參與者授出之購股權獲行使時已發行及可能發行之股份總數不得超過於授出日期已發行股份數目1%。

Other Information 其他資料

The subscription price of a Share in respect of any particular option granted under the Share Option Scheme shall be determined by the Board provided that it shall not be less than the highest of: (i) the closing price of the Shares as stated in the Stock Exchange's daily quotation sheet on the date of grant, which must be a trading day; (ii) the average closing price of the Shares as stated in the Stock Exchange's daily quotation sheets for the five trading days immediately preceding the date of grant; and (iii) the nominal value of a Share.

Upon acceptance of the option, the grantee shall pay HK\$1 to the Company by way of consideration for the grant. An option may be exercised in accordance with the terms of the Share Option Scheme at any time after the date upon which the option is deemed to be granted and accepted and prior to the expiry of 10 years from that date. The period during which an option may be exercised will be determined by the Board in its absolute discretion, save that no option may be exercised more than 10 years after it has been granted.

For the six months ended 30 September 2015, no option was granted by the Company under the Share Option Scheme.

As at the date of this interim report, options carrying the right to subscribe for up to 27,616,000 Shares representing 8.77% of the issued share capital of the Company, are available for grant under the Share Option Scheme.

根據購股權計劃授出之任何特定購股權之股份認購價須由董事會釐定，惟不得少於下列最高者：(i)於授出日期(當日須為交易日)，聯交所每日報價列表所報之股份收市價；(ii)緊接授出日期前五個交易日內聯交所每日報價列表所報之股份平均收市價；及(iii)股份之面值。

於接納購股權後，承授人須向本公司支付1港元作為獲授購股權之代價。購股權可按購股權計劃之條款於購股權視為已授出並獲接納當日起至該日起計十年屆滿前期間隨時行使。購股權之行使期由董事會全權酌情釐定，惟不得超過授出後十年。

截至二零一五年九月三十日止六個月，本公司概無根據購股權計劃授出購股權。

截至本中期報告日期，根據購股權計劃，賦予權利認購最多27,616,000股股份的購股權(佔本公司已發行股本8.77%)可供授出。

Other Information 其他資料

Set out below are the details of movements in the options granted under the Share Option Scheme during the six months ended 30 September 2015:

下文載列截至二零一五年九月三十日止六個月根據購股權計劃授出的購股權的變動詳情：

Name of grantees	Date of grant	Options granted	Options balance outstanding as at 1 April 2015 於二零一五年四月一日之尚未行使購股權結餘	Options exercised during the six months ended 30 September 2015 截至二零一五年九月三十日止六個月已行使之購股權	Options lapsed during the six months ended 30 September 2015 截至二零一五年九月三十日止六個月失效之購股權	Options cancelled during the six months ended 30 September 2015 截至二零一五年九月三十日止六個月註銷之購股權	Options outstanding as at 30 September 2015 於二零一五年九月三十日之尚未行使購股權
Former Directors							
前董事							
Chan Chi Wah 陳志華	28 November 2014 二零一四年十一月二十八日	150,000	150,000	(150,000)	-	-	-
Mok Kung Yee 莫恭懿	28 November 2014 二零一四年十一月二十八日	150,000	150,000	(150,000)	-	-	-
Tsang Kwok Shan, Sandy 曾國珊	28 November 2014 二零一四年十一月二十八日	150,000	150,000	(150,000)	-	-	-
Lam Jhug Ching 林澤清	28 November 2014 二零一四年十一月二十八日	150,000	150,000	(150,000)	-	-	-
Yung Ha Kuk, Victor 容夏谷	28 November 2014 二零一四年十一月二十八日	100,000	100,000	-	-	(100,000)	-
Leung Chun Kuen, Noel 梁振權	28 November 2014 二零一四年十一月二十八日	100,000	100,000	-	-	(100,000)	-
Lam Kwok Fai, Osmond 林國輝	28 November 2014 二零一四年十一月二十八日	100,000	100,000	-	-	(100,000)	-
Chief Executive Officer							
行政總裁							
Wong Hei Yan 黃熙仁	28 November 2014 二零一四年十一月二十八日	150,000	150,000	(150,000)	-	-	-
Other employees of the Group (in aggregate)							
本集團其他僱員(合共)							
	28 November 2014 二零一四年十一月二十八日	1,365,000	132,000	(132,000)	-	-	-
Other Eligible Participants							
其他合資格參與者							
	28 November 2014 二零一四年十一月二十八日	330,000	100,000	(100,000)	-	-	-
Total 總計		2,745,000	1,282,000	(982,000)	-	(300,000)	-

Other Information 其他資料

Notes:

1. The above share options were granted at an exercise price HK\$0.99 per share and exercise period is 28 November 2014 to 27 November 2017.
2. The closing price per share immediately before the date of grant was HK\$0.99.

附註：

1. 上述購股權按每股股份0.99港元之行使價授出，行使期為二零一四年十一月二十八日至二零一七年十一月二十七日。
2. 緊接授出日期前，每股份的收市價為0.99港元。

USE OF NET PROCEEDS FROM IPO

The net proceeds from the initial public offering of the Company's Shares (after the exercise of the Over-allotment Option (as defined in the prospectus of the Company dated 13 January 2014)), excluding listing related expenses, amounted to approximately HK\$105.6 million. As at 30 September 2015, the Group had used approximately HK\$17.0 million for the decoration and other opening costs for Zentral and approximately HK\$10.0 million for additional working capital and other general corporation purposes. The remaining of the net proceeds is expected to be utilised in accordance with the proposed applications set out in the section headed "Future Plans, Reasons for Listing and Use of Proceeds" in the prospectus of the Company dated 13 January 2014. The Group held the unutilised net proceeds in deposits with licensed financial institutions in Hong Kong.

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company has adopted the Corporate Governance Code (the "CG Code") as set forth in Appendix 14 to the Listing Rules as its corporate governance code of practices. The Board is of opinion that the Company has complied with the CG Code during the six months ended 30 September 2015.

首次公開發售所得款項淨額用途

本公司股份之首次公開發售所得款項淨額（於行使超額配股權（定義見本公司日期為二零一四年一月十三日之招股章程）後，扣除上市相關開支）為約105.6百萬港元。於二零一五年九月三十日，本集團已使用約17.0百萬港元作Zentral的裝修及其他開業成本以及約10.0百萬港元作額外營運資本及其他一般企業用途。預期餘下所得款項淨額將按照本公司日期為二零一四年一月十三日之招股章程「未來計劃、上市原因及所得款項用途」一節所載建議用途撥用。本集團持有的未動用所得款項淨額以存款方式存於香港持牌金融機構。

遵守企業管治守則

本公司已採納上市規則附錄14所載之企業管治守則（「企業管治守則」）為其企業管治常規守則。董事會認為，本公司於截至二零一五年九月三十日止六個月期間已遵守企業管治守則。

Other Information 其他資料

PURCHASE, SALE OR REDEMPTION OF THE LISTED SECURITIES OF THE COMPANY

During the six months ended 30 September 2015, neither the Company nor any of its subsidiaries have purchased, sold or redeemed any of the Company's listed securities.

AUDIT COMMITTEE

The primary duties of the audit committee of the Company (the "Audit Committee") are to review and supervise the financial reporting process and internal control procedures of the Company. The Audit Committee, together with the external auditor of the Group, KPMG, had reviewed the accounting principles and practices adopted by the Group and discussed financial reporting matters concerning the unaudited consolidated results of the Group for the six months ended 30 September 2015.

By order of the Board

Mr. Zheng Jiang
Chairman

Hong Kong, 26 November 2015

購買、出售或贖回本公司之上 市證券

於截至二零一五年九月三十日止六個月內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

審核委員會

本公司審核委員會(「審核委員會」)之主要職責為審閱及監管本公司之財務申報流程及內部控制程序。審核委員會已與本集團之外部核數師畢馬威會計師事務所審閱本集團採納之會計原則及常規，並討論有關本集團截至二零一五年九月三十日止六個月之未經審核綜合業績之財務報告之事宜。

承董事會命

鄭江先生
主席

香港，二零一五年十一月二十六日

Independent Review Report

獨立審閱報告



**Review report to the board of directors of
AUX International Holdings Limited**
(Formerly *Magnum Entertainment Group
Holdings Limited*)
(Incorporated in the Cayman Islands with
limited liability)

INTRODUCTION

We have reviewed the interim financial report set out on pages 27 to 48 which comprises the consolidated statement of financial position of AUX International Holdings Limited as of 30 September 2015 and the related consolidated statement of comprehensive income, statement of changes in equity and condensed consolidated cash flow statement for the six month period then ended and explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of an interim financial report to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34, *Interim financial reporting*, issued by the Hong Kong Institute of Certified Public Accountants. The directors are responsible for the preparation and presentation of the interim financial report in accordance with Hong Kong Accounting Standard 34.

**致 奧克斯國際控股有限公司董事會的
審閱報告**
(前稱 *Magnum Entertainment Group
Holdings Limited*)
(於開曼群島註冊成立的有限公司)

引言

我們已審閱列載於第27至48頁的中期財務報告，此中期財務報告包括奧克斯國際控股有限公司於二零一五年九月三十日的綜合財務狀況表及截至該日止六個月期間的相關的綜合全面收益表、權益變動表及簡明綜合現金流量表及附註解釋。香港聯合交易所有限公司證券上市規則規定，上市公司必須遵守上市規則中的相關規定和香港會計師公會頒佈的香港會計準則第34號「*中期財務報告*」的規定編製中期財務報告。董事須負責根據香港會計準則第34號編製及列報中期財務報告。

Independent Review Report

獨立審閱報告

Our responsibility is to form a conclusion, based on our review, on the interim financial report and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, *Review of interim financial information performed by the independent auditor of the entity*, issued by the Hong Kong Institute of Certified Public Accountants. A review of the interim financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

我們的責任是根據我們的審閱對中期財務報告作出結論，並按照我們雙方所協定的應聘條款，僅向全體董事會報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱工作準則第2410號「實體的獨立核數師對中期財務資料的審閱」進行審閱。中期財務報告審閱工作包括主要向負責財務會計事項的人員詢問，並實施分析和其他審閱程序。由於審閱的範圍遠較按照香港審計準則進行審核的範圍為小，所以不能保證我們會注意到在審核中可能會被發現的所有重大事項。因此，我們不會發表任何審核意見。

Independent Review Report

獨立審閱報告

CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim financial report as at 30 September 2015 is not prepared, in all material respects, in accordance with Hong Kong Accounting Standard 34, *Interim financial reporting*.

KPMG

Certified Public Accountants

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

26 November 2015

結論

根據我們的審閱工作，我們並沒有注意到任何事項，使我們相信於二零一五年九月三十日的中期財務報告在所有重大方面沒有按照香港會計準則第34號「*中期財務報告*」的規定編製。

畢馬威會計師事務所

執業會計師

香港中環
遮打道10號
太子大廈8樓

二零一五年十一月二十六日

Consolidated Statement of Comprehensive Income

綜合全面收益表

For the six months ended 30 September 2015 – unaudited (Expressed in Hong Kong dollars)
截至二零一五年九月三十日止六個月 – 未經審核(以港元表示)

		Six months ended 30 September 截至九月三十日止六個月		
			2015 二零一五年	2014 二零一四年
		Note 附註	\$'000 千港元	\$'000 千港元
Revenue	收益	3	70,670	79,266
Other revenue	其他收益	4	32	917
Other net loss	其他虧損淨額	5	(346)	(33)
Cost of inventories sold	已售存貨成本	6(c)	(16,277)	(17,508)
Staff costs	員工成本	6(a)	(15,395)	(17,934)
Depreciation and amortisation	折舊及攤銷		(6,296)	(3,106)
Property rentals and related expenses	物業租金及相關開支		(28,861)	(16,267)
Provision for onerous contracts	有償合同撥備	12	(6,479)	-
Advertising and marketing expenses	廣告及營銷開支		(3,291)	(3,064)
Other operating expenses	其他經營開支		(13,031)	(9,015)
(Loss)/profit before taxation	除稅前(虧損)/溢利	6	(19,274)	13,256
Income tax	所得稅	7	(147)	(2,006)
(Loss)/profit and total comprehensive income for the period	期內(虧損)/溢利及全面收益總額		(19,421)	11,250
(Loss)/earnings per share	每股(虧損)/盈利	8		
Basic and diluted	基本及攤薄		(6.2) cents仙	3.6 cents仙

The notes on pages 32 to 48 form part of this interim financial report.

第32至48頁的附註構成本中期財務報告的一部分。

Consolidated Statement of Financial Position

綜合財務狀況表

At 30 September 2015 – unaudited (Expressed in Hong Kong dollars)

於二零一五年九月三十日 – 未經審核 (以港元表示)

			At 30 September 2015 於二零一五年 九月三十日	At 31 March 2015 於二零一五年 三月三十一日
		Note 附註	\$'000 千港元	\$'000 千港元
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	9	48,722	55,302
Deferred tax assets	遞延稅項資產		1,559	1,366
			50,281	56,668
Current assets	流動資產			
Inventories	存貨		3,291	3,339
Trade and other receivables	貿易及其他應收款項	10	37,259	38,078
Amount due from related party	應收關聯方款項		1,080	2,160
Tax recoverable	可收回即期稅項		1,317	1,657
Pledged bank deposits	已抵押銀行存款	11	4,540	7,036
Cash at bank and in hand	銀行存款及手頭現金		93,971	98,162
			141,458	150,432
Current liability	流動負債			
Trade and other payables	貿易及其他應付款項	12	43,643	40,556
Net current assets	流動資產淨值		97,815	109,876
NET ASSETS	資產淨值		148,096	166,544

Consolidated Statement of Financial Position

綜合財務狀況表

At 30 September 2015 – unaudited (Expressed in Hong Kong dollars)

於二零一五年九月三十日 – 未經審核(以港元表示)

		At 30 September 2015 於二零一五年 九月三十日	At 31 March 2015 於二零一五年 三月三十一日
	Note 附註	\$'000 千港元	\$'000 千港元
CAPITAL AND RESERVES	資本及儲備		
	13		
Share capital	股本	3,150	3,140
Reserves	儲備	144,946	163,404
TOTAL EQUITY	權益總額	148,096	166,544

The notes on pages 32 to 48 form part of this interim financial report.

第32至48頁的附註構成本中期財務報告的一部分。

Consolidated Statement of Changes in Equity

綜合權益變動表

For the six months ended 30 September 2015 – unaudited (Expressed in Hong Kong dollars)
截至二零一五年九月三十日止六個月 – 未經審核(以港元表示)

		Share capital	Share premium	Share-based compensation reserve 以股份支付的酬金儲備	Capital reserve	Retained profits	Total equity
		股本 \$'000 千港元	股份溢價 \$'000 千港元	酬金儲備 \$'000 千港元	資本儲備 \$'000 千港元	保留溢利 \$'000 千港元	權益總額 \$'000 千港元
Balance at 1 April 2014	於二零一四年四月一日的結餘	3,126	120,533	-	2,500	38,313	164,472
Changes in equity for the six months ended 30 September 2014:	截至二零一四年九月三十日止六個月的權益變動:						
Profit and total comprehensive income for the period	期內溢利及全面收益總額	-	-	-	-	11,250	11,250
Balance at 30 September 2014 and 1 October 2014	於二零一四年九月三十日及二零一四年十月一日的結餘	3,126	120,533	-	2,500	49,563	175,722
Changes in equity for the six months ended 31 March 2015:	截至二零一五年三月三十一日止六個月的權益變動:						
Equity settled share-based transactions	以權益結算以股份為基礎的交易	-	-	788	-	-	788
Shares issued under share option scheme	根據購股權計劃發行的股份	14	1,729	(355)	-	-	1,388
Share options lapsed during the period	期內已失效購股權	-	-	(15)	-	15	-
Loss and total comprehensive income for the period	期內虧損及全面收益總額	-	-	-	-	(11,354)	(11,354)
Balance at 31 March 2015 and 1 April 2015	於二零一五年三月三十一日及二零一五年四月一日的結餘	3,140	122,262	418	2,500	38,224	166,544
Changes in equity for the six months ended 30 September 2015:	截至二零一五年九月三十日止六個月的權益變動:						
Shares issued under share option scheme	根據購股權計劃發行的股份	10	1,280	(317)	-	-	973
Share options cancelled during the period	期內已註銷的購股權	-	-	(101)	-	101	-
Loss and total comprehensive income for the period	期內虧損及全面收益總額	-	-	-	-	(19,421)	(19,421)
Balance at 30 September 2015	於二零一五年九月三十日的結餘	3,150	123,542	-	2,500	18,904	148,096

The notes on pages 32 to 48 form part of this interim financial report.

第32至48頁的附註構成本中期財務報告的一部分。

Condensed Consolidated Cash Flow Statement

簡明綜合現金流量表

For the six months ended 30 September 2015 – unaudited (Expressed in Hong Kong dollars)
截至二零一五年九月三十日止六個月 – 未經審核(以港元表示)

		Six months ended 30 September 截至九月三十日止六個月	
		2015 二零一五年 \$'000 千港元	2014 二零一四年 \$'000 千港元
Operating activities	經營活動		
Cash (used in)/generated from operations	經營(所用)/產生的現金	(7,630)	2,666
Tax paid	已付稅項	-	(362)
Net cash (used in)/generated from operating activities	經營活動(所用)/產生的現金淨額	(7,630)	2,304
Investing activities	投資活動		
Prepayments for property, plant and equipment	物業、廠房及設備預付款項	-	(7,186)
Payment for the purchase of property, plant and equipment	購買物業、廠房及設備付款	(62)	(6,002)
Decrease/(increase) in pledged bank deposits	已抵押銀行存款減少/(增加)	2,496	(16)
Other cash flows arising from investing activities	投資活動產生其他現金流量	32	2,028
Net cash generated from/(used in) investing activities	投資活動產生/(所用)的現金淨額	2,466	(11,176)
Financing activities	融資活動		
Proceeds from shares issued under share option scheme	根據購股權計劃發行的股份所得款項	973	-
Net cash generated from financing activities	融資活動產生現金淨額	973	-
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(4,191)	(8,872)
Cash at bank and in hand at beginning of the period	期初銀行存款及手頭現金	98,162	136,379
Cash at bank and in hand at end of the period	期末銀行存款及手頭現金	93,971	127,507

The notes on pages 32 to 48 form part of this interim financial report.

第32至48頁的附註構成本中期財務報告的一部分。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

1 BASIS OF PREPARATION

(a) General information

AUX International Holdings Limited (formerly Magnum Entertainment Group Holdings Limited) (the “Company”) was incorporated in the Cayman Islands on 14 January 2013 as an exempted company with limited liability under the Companies Law (2013 Revision) (as consolidated and revised) of the Cayman Islands. The Company and its subsidiaries (hereinafter collectively referred to as the “Group”) is principally engaged in operation of clubbing business.

Pursuant to a special resolution passed at the annual general meeting held on 19 August 2015, the Company’s name was changed from Magnum Entertainment Group Holdings Limited to AUX International Holdings Limited.

1 編製基準

(a) 一般資料

奧克斯國際控股有限公司（前稱 Magnum Entertainment Group Holdings Limited）（「本公司」）於二零一三年一月十四日根據開曼群島公司法（二零一三年修訂本）（經綜合及修訂）在開曼群島註冊成立為一間獲豁免有限公司。本公司及其附屬公司（統稱「本集團」）主要從事經營會所式娛樂業務。

根據於二零一五年八月十九日舉行的股東週年大會通過的特別決議案，本公司之名稱自Magnum Entertainment Group Holdings Limited變更為奧克斯國際控股有限公司。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

1 BASIS OF PREPARATION

(Continued)

(b) Statement of compliance

This interim financial report has been prepared in accordance with the applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, including compliance with Hong Kong Accounting Standard (“HKAS”) 34, *Interim financial reporting*, issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). It was authorised for issue on 26 November 2015.

This interim financial report has been prepared in accordance with the same accounting policies adopted in the consolidated financial statements for the financial year ended 31 March 2015, except for the accounting policy changes that are expected to be reflected in the consolidated financial statements for the financial year ending 31 March 2016. Details of any changes in accounting policies are set out in note 2.

The preparation of an interim financial report in conformity with HKAS 34 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

1 編製基準

(續)

(b) 合規聲明

本中期財務報告已遵照香港聯合交易所有限公司證券上市規則的適用披露條文，包括遵從香港會計師公會（「香港會計師公會」）頒佈的香港會計準則（「香港會計準則」）第34號*中期財務報告*而編製。本中期財務報告於二零一五年十一月二十六日獲授權刊發。

本中期財務報告已根據截至二零一五年三月三十一日止財政年度之綜合財務報表所採納的相同會計政策編製，惟預期於截至二零一六年三月三十一日止財政年度之綜合財務報表反映的會計政策變動除外。該等會計政策的任何變動詳情載於附註2。

編製符合香港會計準則第34號的*中期財務報告*時，管理層須作出判斷、估計及假設，而有關判斷、估計及假設會影響政策的應用以及本年度迄今的呈報資產與負債、收入及支出金額。實際結果或有別於該等估計。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

1 BASIS OF PREPARATION

(Continued)

(b) Statement of compliance

(Continued)

This interim financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the consolidated financial statements for the financial year ended 31 March 2015. The condensed consolidated interim financial statements and notes thereon do not include all of the information required for full set of financial statements prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs").

This interim financial report is unaudited, but has been reviewed by KPMG in accordance with Hong Kong Standard on Review Engagements 2410, *Review of interim financial information performed by the independent auditor of the entity*, issued by the HKICPA. KPMG's independent review report to the Board of Directors is included on pages 24 to 26.

1 編製基準

(續)

(b) 合規聲明

(續)

本中期財務報告包含簡明綜合財務報表及經選定詮釋附註。附註包括對了解本集團自截至二零一五年三月三十一日止財政年度之綜合財務報表以來的財務狀況及表現變動而言屬重大的事項及交易的詮釋。簡明綜合中期財務報表及其附註並無包括根據香港財務報告準則（「香港財務報告準則」）編製完整財務報表所需的所有資料。

本中期財務報告未經審核，惟已由畢馬威會計師事務所根據香港會計師公會頒佈的香港審閱委聘準則第2410號實體的獨立核數師審閱中期財務資料予以審閱。畢馬威會計師事務所致董事會的獨立審閱報告載於第24至26頁。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

1 BASIS OF PREPARATION

(Continued)

(b) Statement of compliance

(Continued)

The financial information relating to the financial year ended 31 March 2015 that is included in the interim financial report as comparative information does not constitute the Company's statutory annual consolidated financial statements for that financial year but is derived from those financial statements. Statutory financial statements for the year ended 31 March 2015 are available from the Company's registered office. The auditors have expressed an unqualified opinion on those financial statements in their report dated 19 June 2015.

(c) Segment reporting

Operating segments are identified from the financial information provided regularly to the Group's most senior executive management for the purposes of allocating resources to, and assessing the performance of, the Group's business and geographical location.

Management has determined operating segment with reference to the reports reviewed by the chief operating decision maker of the Group that are used to assess the performance and allocate resources.

1 編製基準

(續)

(b) 合規聲明

(續)

中期財務報告所載的截至二零一五年三月三十一日止財政年度財務資料為比較資料，並不構成本公司該財政年度的法定年度綜合財務報表，惟乃摘錄自該等財務報表。截至二零一五年三月三十一日止年度的法定財務報表於本公司註冊辦事處可供查閱。核數師已於彼等日期為二零一五年六月十九日的報告就該等財務報表發出無保留意見。

(c) 分部報告

經營分部乃從為向本集團業務及地理位置分配資源及評估其業績而定期向本集團最高執行管理層提供的財務資料當中識別出來。

管理層乃參照本集團主要營運決策者所審閱用以評估表現及分配資源的報告以釐定營運分部。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

1 BASIS OF PREPARATION

(Continued)

(c) Segment reporting

(Continued)

The chief operating decision maker of the Group assesses the performance and allocates the resources of the Group as a whole, as all of the Group's activities are considered to be primarily dependent on the operation of clubbing business. Therefore, management considers there is only one operating segment under the requirements of HKFRS 8, *Operating Segments*. In this regard, no segment information is presented.

No geographic information is shown as the revenue and profit from operations of the Group are primarily derived from activities in Hong Kong.

1 編製基準

(續)

(c) 分部報告

(續)

由於本集團全部業務主要為會所式娛樂業務營運，故本集團主要營運決策者整體評估本集團表現並進行資源分配。因此，根據香港財務報告準則第8號經營分部的規定，管理層認為本集團僅存在一個經營分部。就此而言，並無呈列分部資料。

由於本集團經營業務的收益及溢利主要來自於香港的業務，故並無呈列地理分部資料。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

2 CHANGES IN ACCOUNTING POLICIES

The HKICPA has issued the following amendments to HKFRSs that are first effective for the current accounting period of the Group and the Company:

- *Annual Improvements to HKFRSs 2010-2012 Cycle*
- *Annual Improvements to HKFRSs 2011-2013 Cycle*

None of these developments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

3 REVENUE

The principal activity of the Group is the operation of clubbing business.

Revenue represents the amount received or receivable from the sale of beverages and tobacco products, revenue from club operations (including entrance fees, cloakroom fees and event rental income) and sponsorship income.

The Group's customer base is diversified and no individual customer had transactions which exceeded 10% of the Group's revenue during the six months ended 30 September 2015 and 2014.

2 會計政策變動

香港會計師公會已頒佈下列於本集團及本公司當前的會計期間首次生效的香港財務報告準則修訂：

- *香港財務報告準則二零一零年至二零一二年週期之年度改進*
- *香港財務報告準則二零一一年至二零一三年週期之年度改進*

該等變動對本集團於當前或過往期間之業績及財務狀況之編製或呈列方式概無重大影響。本集團並無應用任何於當前會計期間尚未生效之新準則或詮釋。

3 收益

本集團之主要業務為會所式娛樂業務營運。

收益指銷售飲品及煙草產品的已收或應收款項、會所經營收益(包括入場費、衣帽間費用及活動租金收入)及贊助費收入。

本集團的顧客人數眾多，於截至二零一五年及二零一四年九月三十日止六個月並無與個別顧客進行的交易金額超過本集團收益的10%。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

4 OTHER REVENUE

4 其他收益

Six months ended 30 September

截至九月三十日止六個月

2015 2014

二零一五年 二零一四年

\$'000 \$'000

千港元 千港元

Bank interest income	銀行利息收入	32	917
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5 OTHER NET LOSS

5 其他虧損淨額

Six months ended 30 September

截至九月三十日止六個月

2015 2014

二零一五年 二零一四年

\$'000 \$'000

千港元 千港元

Loss on disposal of property, plant and equipment	出售物業、廠房及設備 虧損	(346)	(33)
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Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

6 (LOSS)/PROFIT BEFORE TAXATION

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

6 除稅前(虧損)/溢利

除稅前(虧損)/溢利經扣除下列各項：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		\$'000	\$'000
		千港元	千港元
(a) Staff costs (including directors' remuneration)	(a) 員工成本(包括董事薪酬)		
Contributions to defined contribution retirement plan	界定供款退休計劃供款	595	667
Salaries, wages and other benefits	薪金、工資及其他福利	14,800	17,267
		15,395	17,934
(b) Property rentals	(b) 物業租金		
Operating lease charges: minimum lease payments – property rentals	經營租賃費用：最低租賃付款—物業租金	25,357	15,386
Less: Property rentals capitalised into property, plant and equipment	減：資本化為物業、廠房及設備之物業租金	-	(1,160)
		25,357	14,226
(c) Other items	(c) 其他項目		
Amortisation of intangible asset	無形資產攤銷	-	121
Depreciation	折舊	6,296	2,985
Cost of inventories sold	已售存貨成本	16,277	17,508

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

7 INCOME TAX

7 所得稅

Six months ended 30 September

截至九月三十日止六個月

2015 2014

二零一五年 二零一四年

\$'000 \$'000

千港元 千港元

Current tax		即期稅項	
Provision for the period	期內撥備	340	2,244
Deferred tax		遞延稅項	
Origination and reversal of temporary differences	暫時性差額產生及撥回	(193)	(238)
		147	2,006

(a) The provision for Hong Kong Profits Tax is calculated by applying the estimated annual effective tax rate of 16.5% (six months ended 30 September 2014: 16.5%) to the six months ended 30 September 2015.

(b) Pursuant to the rules and regulations of the Cayman Islands and the British Virgin Islands, the Group is not subject to any income tax in these jurisdictions.

(a) 截至二零一五年九月三十日止六個月的香港利得稅撥備乃按估計年度實際稅率16.5% (截至二零一四年九月三十日止六個月: 16.5%) 計算。

(b) 根據開曼群島及英屬處女群島的規則及法規，本集團毋須於該等司法權區繳納任何所得稅。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

8 (LOSS)/EARNINGS PER SHARE

(a) Basic (loss)/earnings per share

The calculation of basic (loss)/earnings per share is based on the loss attributable to ordinary equity shareholders of the Company of \$19,421,000 (six months ended 30 September 2014: profit of \$11,250,000) and the weighted average of 314,826,000 (six months ended 30 September 2014: 312,600,000) ordinary shares in issue during the interim period.

(b) Diluted (loss)/earnings per share

The diluted (loss)/earnings per share is the same as basic (loss)/earnings per share as there were no dilutive potential ordinary shares in existence during the periods ended 30 September 2015 and 2014.

8 每股(虧損)/盈利

(a) 每股基本(虧損)/盈利

每股基本(虧損)/盈利乃基於本公司普通股權益股東應佔虧損19,421,000港元(截至二零一四年九月三十日止六個月: 11,250,000港元溢利)及期內已發行普通股加權平均股數314,826,000股(截至二零一四年九月三十日止六個月: 312,600,000股普通股)計算所得。

(b) 每股攤薄(虧損)/盈利

每股攤薄(虧損)/盈利計算與每股基本(虧損)/盈利相同, 此乃由於截至二零一五年及二零一四年九月三十日止期內概無潛在攤薄普通股。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

9 PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 September 2015, the Group acquired items of property, plant and equipment with a cost of \$62,000 (six months ended 30 September 2014: \$4,874,000). Items of furniture, fixtures and equipment with a net book value of \$346,000 (six months ended 30 September 2014: \$33,000) were disposed of during the six months ended 30 September 2015.

9 物業、廠房及設備

截至二零一五年九月三十日止六個月內，本集團以成本62,000港元(截至二零一四年九月三十日止六個月：4,874,000港元)收購物業、廠房及設備項目。截至二零一五年九月三十日止六個月內，賬面淨值為346,000港元之傢具、裝置及設備項目(二零一四年九月三十日止六個月：33,000港元)已出售。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

10 TRADE AND OTHER RECEIVABLES

As of the end of the reporting period, the ageing analysis of trade receivables (which are included in trade and other receivables), based on the invoice date, is as follows:

		At 30 September 於 九月三十日 2015 二零一五年 \$'000 千港元	At 31 March 於 三月三十一日 2015 二零一五年 \$'000 千港元
Within 1 month	1個月內	885	919
Over 2 months	超過2個月	-	69
Total trade receivables	貿易應收款項總額	885	988
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	36,374	37,090
		37,259	38,078

The Group's trade receivables mainly represent the credit card sales receivable from financial institutions, which are neither past due nor impaired.

The amount of the Group's deposits, prepayments and other receivables expected to be recovered or recognised as expense after more than one year is \$11,787,000 (31 March 2015: \$7,448,000), which mainly represents rental deposits for clubs of the Group. All of the other trade and other receivables are expected to be recovered or recognised as expense within one year.

10 貿易及其他應收款項

截至報告期末，計入貿易及其他應收款項的貿易應收款項按發票日期的賬齡分析如下：

本集團貿易應收款項主要指來自金融機構的信用卡銷售應收款項，該等款項既無過期，亦無減值。

本集團預期將於一年後收回或確認為開支的按金、預付款項及其他應收款項的金額為11,787,000港元(二零一五年三月三十一日：7,448,000港元)，其主要指本集團會所的租金按金。所有其他貿易及其他應收款項均預期於一年內收回或確認為開支。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

11 PLEDGED BANK DEPOSITS

The amounts are pledged to secure (i) bank guarantee issued to the landlord which the Group entered into a tenancy agreement; (ii) banking services relating to credit card sale arrangement; and (iii) banking facilities.

11 已抵押銀行存款

該存款已抵押以取得(i)向與本集團訂立租賃協議的業主發出銀行擔保；(ii)有關信用卡銷售安排的銀行服務；及(iii)銀行融資。

12 TRADE AND OTHER PAYABLES

As of the end of the reporting period, the ageing analysis of trade creditors (which are included in trade and other payables), based on the invoice date, is as follows:

12 貿易及其他應付款項

截至報告期末，計入貿易及其他應付款項的貿易應付款項按發票日期的賬齡分析如下：

		At 30 September 於 九月三十日 2015 二零一五年 \$'000 千港元	At 31 March 於 三月三十一日 2015 二零一五年 \$'000 千港元
Trade creditors	貿易應付款項		
– within 3 months	– 3個月內	1,931	2,255
Other payables and accrued charges	其他應付款項及應計費用	26,668	27,158
Receipts in advance	預收款項	9,065	11,143
Provision for onerous contracts*	有償合同撥備*	5,979	–
		43,643	40,556

* In light of the unsatisfactory performance, Beijing Club and DIZZI were closed down on 15 September 2015 and 30 October 2015 respectively. During the six months ended 30 September 2015, a provision of \$6,479,000 was made for the onerous lease contracts of these two clubs, among which \$500,000 was utilised during the period.

* 鑒於表現未如理想，Beijing Club及DIZZI已分別於二零一五年九月十五日及二零一五年十月三十日結業。截至二零一五年九月三十日止六個月內，就該兩間會所的有償租賃合同作出之撥備6,479,000港元，當中500,000港元已於期內動用。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

13 CAPITAL, RESERVES AND DIVIDENDS

(a) Dividends payable to equity shareholders attributable to the interim period

The directors do not recommend the payment of an interim dividend for the six months ended 30 September 2015 (six months ended 30 September 2014: \$Nil).

(b) Share capital

13 股本、儲備及股息

(a) 中期期間應付權益股東股息

董事不建議就截至二零一五年九月三十日止六個月派付中期股息(截至二零一四年九月三十日止六個月：零港元)。

(b) 股本

		At 30 September 2015 於二零一五年九月三十日		At 31 March 2015 於二零一五年三月三十一日	
		No. of shares 股份數目	Amount 金額	No. of shares 股份數目	Amount 金額
		'000 千股	\$'000 千港元	'000 千股	\$'000 千港元
Authorised:	法定：				
Ordinary shares of \$0.01 each	每股面值0.01港元的普通股	10,000,000	100,000	10,000,000	100,000
Ordinary shares, issued and fully paid:	普通股，已發行及繳足：				
At 1 April 2015/1 April 2014	於二零一五年四月一日/ 二零一四年四月一日	314,002	3,140	312,600	3,126
Shares issued under share option scheme	根據購股權計劃發行的股份	982	10	1,402	14
At 30 September 2015/ 31 March 2015	於二零一五年九月三十日/ 二零一五年三月三十一日	314,984	3,150	314,002	3,140

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

13 CAPITAL, RESERVES AND DIVIDENDS *(Continued)*

(c) Equity settled share-based transactions

During the six months ended 30 September 2015, 982,000 share options were exercised to subscribe for 982,000 ordinary shares in the Company at a total consideration of \$972,000 and 300,000 share options were cancelled following completion of unconditional mandatory cash offer.

As at 30 September 2015, there was no share option outstanding under the Company's share option scheme.

13 股本、儲備及股息 (續)

(c) 以權益結算以股份為基礎的交易

截至二零一五年九月三十日止六個月內，982,000份購股權已獲行使以按總代價972,000港元認購本公司的982,000股普通股，以及300,000份購股權於完成無條件強制性現金要約後獲註銷。

於二零一五年九月三十日，本公司購股權計劃下並無尚未被行使之購股權。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

14 COMMITMENTS

At 30 September 2015, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

		At 30 September 於 九月三十日 2015 二零一五年 \$'000 千港元	At 31 March 於 三月三十一日 2015 二零一五年 \$'000 千港元
Within 1 year	一年內	41,240	48,197
After 1 year but within 5 years	一年後但五年內	60,410	39,882
		101,650	88,079

The Group is the lessee in respect of a number of properties held under operating leases. The leases typically run for an initial period of one to eight years with an option to renew the lease. None of the leases includes contingent rentals.

14 承擔

於二零一五年九月三十日，根據不可撤銷經營租約的應付未來最低租金總額如下：

	At 30 September 於 九月三十日 2015 二零一五年 \$'000 千港元	At 31 March 於 三月三十一日 2015 二零一五年 \$'000 千港元
Within 1 year	41,240	48,197
After 1 year but within 5 years	60,410	39,882
	101,650	88,079

本集團為根據經營租約持有之各項物業之承租人。租約一般初步為期一至八年，可予續期。租約均不包括或然租金。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars)

(以港元列示)

15 MATERIAL RELATED PARTY TRANSACTIONS

Key management personnel remuneration

Remuneration for key management personnel, including amounts paid to the Company's directors, is as follows:

15 重大關聯方交易

主要管理層人員薪酬

主要管理層人員的薪酬(包括本公司董事薪酬)如下：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2015	2014
		二零一五年	二零一四年
		\$'000	\$'000
		千港元	千港元
Salaries and other short-term employee benefits	薪金及其他短期僱員福利	2,027	2,183
Retirement scheme contributions	退休計劃供款	50	52
		2,077	2,235



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