

AUX

AUX INTERNATIONAL HOLDINGS LIMITED

奧克斯國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

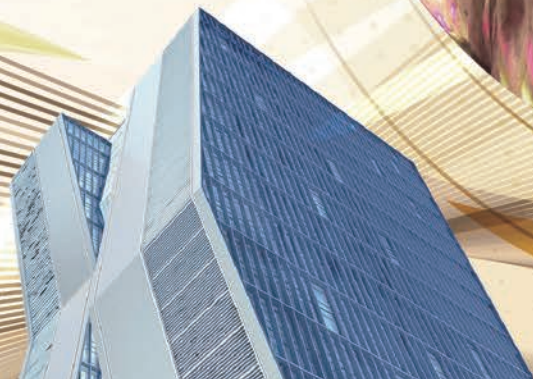
STOCK CODE 股份代號：2080



2022

INTERIM REPORT

中期報告



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Corporate Information

公司資料

BOARD OF DIRECTORS

Executive directors

Mr. Zheng Jiang (*Chairman*)
Mr. Chan Hon Ki
Ms. Shen Guoying
Mr. Liang Songluan
(resigned with effect from 6 May 2022)
Ms. Chen Lingxiao (appointed with effect
from 1 September 2022)

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

董事會

執行董事

鄭江先生 (*主席*)
陳漢淇先生
沈國英女士
梁高巒先生
(自二零二二年五月六日起辭任)
陳凌曉女士
(自二零二二年九月一日起獲委任)

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
陳漢淇先生
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 · FCCA
曾國珊女士 FCCA

Corporate Information

公司資料

JOINT COMPANY SECRETARY

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

AUDITOR

KPMG
Public Interest Entity Auditor registered in accordance with the Financial Reporting Council Ordinance
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

Unit 1, 10/F,
Emperor Group Centre,
288 Hennessy Road,
Wan Chai,
Hong Kong

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F Far East Finance Centre,
16 Harcourt Road, Hong Kong

聯席公司秘書

陳漢淇先生 CPA · FCCA
曾國珊女士 FCCA

核數師

畢馬威會計師事務所
於《財務匯報局條例》下的
註冊公眾利益實體
核數師
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
灣仔
軒尼詩道288號
英皇集團中心
10樓1室

香港股份過戶登記分處

卓佳證券登記有限公司
香港夏慤道16號
遠東金融中心17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

Ocorian Trust (Cayman) Limited
Windward 3, Regatta Office Park,
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
Yinzhou Bank
Bank of China (Hong Kong) Limited

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1號
怡和大廈40樓

開曼群島股份過戶登記處

Ocorian Trust (Cayman) Limited
Windward 3, Regatta Office Park,
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
鄞州銀行
中國銀行(香港)有限公司

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

The principal business activities of AUX International Holdings Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) are operation of clubbing, restaurant and bar outlets business in Hong Kong (the “**lifestyle entertainment segment**”) and provision of property management services in the People’s Republic of China (the “**PRC**”) (the “**property management segment**”).

Business review – lifestyle entertainment segment

With the industry gradually recovering from the COVID-19 outbreak, the Group aims to maintain its status as a leading nightlife entertainment service and venue provider in Hong Kong and to provide various venue of pleasure and excitement to its customers.

Business review – property management segment

As a complex property management service provider, the Group provides complete services in relation to various types of properties, including medium to high-end residential properties and non-residential properties such as Class A office buildings, commercial complexes, hospitals and industrial parks.

As at 30 September 2022, the Group managed over 64 projects with a gross floor area of approximately 8.47 million square metres.

業務回顧

奧克斯國際控股有限公司（「**本公司**」）及其附屬公司（統稱「**本集團**」）之主要業務活動為於香港經營會所、餐廳及酒吧門市業務（「**生活娛樂分部**」）及於中華人民共和國（「**中國**」）提供物業管理服務（「**物業管理分部**」）。

業務回顧－生活娛樂分部

隨著行業逐漸從COVID-19疫情中復甦，本集團致力保持其在香港領先的夜店娛樂服務及場地提供者的地位，並為其客戶提供各種娛樂場所。

業務回顧－物業管理分部

作為綜合物業管理服務提供者，本集團提供有關多種物業類型的全面服務，該等物業包括中高端住宅物業及非住宅物業（如甲級寫字樓、商場、醫院及工業園）。

於二零二二年九月三十日，本集團管理超過64個項目，總建築面積約8.47百萬平方米。

Management Discussion and Analysis

管理層討論與分析

FINANCIAL REVIEW

Revenue

The Group recorded revenue of approximately HK\$162.9 million for the six months ended 30 September 2022, representing a decrease of 3.0% as compared with approximately HK\$168.0 million for the six months ended 30 September 2021. Such decrease is attributable to an increase in revenue of approximately HK\$6.5 million from the property management segment which resulted from an increase in number of projects managed, offset by a decrease in revenue of approximately HK\$11.6 million from the lifestyle entertainment segment for the six months ended 30 September 2022, which resulted mainly from the temporary suspension of business to comply with COVID-19 prevention measures required of the Group's clubbing business in Hong Kong.

Staff Costs

The staff costs comprise salaries, wages, discretionary bonus, 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 5.4% or HK\$4.0 million to approximately HK\$69.5 million for the six months ended 30 September 2022 from approximately HK\$73.5 million for the six months ended 30 September 2021. The decrease was mainly due to decrease in the Group's number of staff in the property management segment as a result of lean process improvement during the period.

財務回顧

收益

截至二零二二年九月三十日止六個月，本集團錄得收益約162.9百萬港元，較截至二零二一年九月三十日止六個月約168.0百萬港元減少3.0%。該減少歸因於截至二零二二年九月三十日止六個月，物業管理分部收益增加約6.5百萬港元，其主要由於所管理項目數目的增加，被生活娛樂分部收益減少約11.6百萬港元所抵銷，其主要由於本集團為遵守於香港經營的會所業務所規定的COVID-19預防措施而暫停業務所致。

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。員工成本由截至二零二一年九月三十日止六個月約73.5百萬港元減少約5.4%或4.0百萬港元至截至二零二二年九月三十日止六個月約69.5百萬港元。該跌幅主要由於本期間精益工序改進所致本集團物業管理分部的員工數目減少。

Management Discussion and Analysis

管理層討論與分析

Advertising and Marketing Expenses

The advertising and marketing expenses primarily consisted of advertising and promotional expenses, such as the cost of inviting international disc jockeys for clubbing operations. The advertising and marketing expenses decreased by approximately 56.0% or HK\$1.4 million to approximately HK\$1.1 million for the six months ended 30 September 2022 from approximately HK\$2.5 million for the six months ended 30 September 2021. The decrease in advertising and marketing expenses was mainly due to the Group minimising marketing activities of its clubbing business during the period of temporary suspension.

Utilities Expenses and Repair and Maintenance Expenses

The utilities expenses and repair and maintenance expenses remain stable at approximately HK\$19.9 million for the six months ended 30 September 2022 as compared to approximately HK\$19.4 million during the six months ended 30 September 2021. The repair and maintenance expenses remained stable mainly due to the hygiene measures provided to cope with the outbreak of COVID-19 for the customers of the Group's property management segment in 2021 remained.

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，例如為會所式業務邀請國際級唱片騎師獻技的費用。廣告及營銷開支由截至二零二一年九月三十日止六個月約2.5百萬港元減少約56.0%或1.4百萬港元至截至二零二二年九月三十日止六個月約1.1百萬港元。廣告及營銷開支減少主要由於本集團於暫停期間盡量減少其會所式業務的營銷活動。

水電費以及維修及維護開支

截至二零二二年九月三十日止六個月，水電費以及維修及維護開支維持穩定於約19.9百萬港元，而截至二零二一年九月三十日止六個月為約19.4百萬港元。維修及維護開支維持穩定主要由於本集團於二零二一年為應對COVID-19疫情爆發而向物業管理分部的客戶提供衛生措施保持不變。

Management Discussion and Analysis

管理層討論與分析

Other Operating Expenses

Other operating expenses includes gardening costs, security costs and other miscellaneous expenses. The other operating expenses increased by approximately 63.8% or HK\$8.8 million to approximately HK\$22.6 million for the six months ended 30 September 2022 from approximately HK\$13.8 million for the six months ended 30 September 2021. The increase was mainly attributable to the increase in impairment losses on trade receivables.

Results for the period

The Group recorded a net profit for the six months ended 30 September 2022 of approximately HK\$18.3 million as compared to net profit for the six months ended 30 September 2021 of approximately HK\$8.6 million. This was mainly due to the net foreign exchange gain in respect of the loan from the controlling shareholder as a result of the depreciation of Renminbi (“RMB”) against Hong Kong dollars (“HKD”). In September 2022, the Group negotiated with the controlling shareholder to extend the loan repayment term to 2025 and convert the RMB-denominated loan into a HKD-denominated loan.

LIQUIDITY, FINANCIAL RESOURCES AND GEARING

As at 30 September 2022, the Group's total current assets and current liabilities were approximately HK\$368.1 million (31 March 2022: HK\$431.3 million) and HK\$227.6 million (31 March 2022: HK\$318.8 million) respectively, while the current ratio was 1.6 times (31 March 2022: 1.4 times).

其他經營開支

其他經營開支包括園藝成本、保安成本及其他雜項費用。其他經營開支由截至二零二一年九月三十日止六個月約13.8百萬港元增加約63.8%或8.8百萬港元至截至二零二二年九月三十日止六個月約22.6百萬港元。該增加主要由於貿易應收款項減值虧損增加。

期內業績

截至二零二二年九月三十日止六個月，本集團錄得淨溢利約18.3百萬港元，而截至二零二一年九月三十日止六個月則錄得淨溢利約8.6百萬港元。有關增幅主要由於人民幣（「人民幣」）兌港元（「港元」）貶值而導致來自控股股東的貸款產生外匯收益淨額。於二零二二年九月，本集團與控股股東磋商將貸款還款期限延長至二零二五年，並將貸款以人民幣計值轉換為以港元計值。

流動資金、財務資源及資產負債

於二零二二年九月三十日，本集團之總流動資產及流動負債分別約為368.1百萬港元（二零二二年三月三十一日：431.3百萬港元）及227.6百萬港元（二零二二年三月三十一日：318.8百萬港元），而流動比率為1.6倍（二零二二年三月三十一日：1.4倍）。

Management Discussion and Analysis

管理層討論與分析

As at 30 September 2022, the Group maintained cash at bank and in hand of approximately HK\$276.6 million (31 March 2022: HK\$330.2 million). In the foreseeable future, the Group expects to fund its capital expenditures, working capital and other capital requirement from the net proceeds from placing of new shares under general mandate according to their designated uses and cash generated from its operations and other financing means which the Company may from time to time consider appropriate.

Total interest-bearing borrowing of the Group as at 30 September 2022 was approximately HK\$59.6 million (31 March 2022: HK\$102.1 million), which mainly represented the unsecured loan of HK\$52.4 million was outstanding as at 30 September 2022, with a term expiring on 31 August 2025 and an interest rate of 2% per annum granted by the controlling shareholder of the Company to Starry Chance Limited, an indirect wholly-owned subsidiary of the Company, for the purpose of financing its acquisition of the entire equity interests in Ningbo AUX Property Management Service Co., Ltd.* (寧波奧克斯物業服務有限公司). The gearing ratio, which is calculated by dividing total interest-bearing borrowings by total equity, as at 30 September 2022 was approximately 0.3 (31 March 2022: 0.4).

於二零二二年九月三十日，本集團之銀行存款及手頭現金約為276.6百萬港元（二零二二年三月三十一日：330.2百萬港元）。本集團預期於可見將來根據彼等指定的用途，以根據一般授權配售新股份之所得款項淨額、經營活動所得現金及本公司可能不時認為恰當之其他融資方式撥付其資本開支、營運資金及其他資本需求。

本集團於二零二二年九月三十日的總計息借款約為59.6百萬港元（二零二二年三月三十一日：102.1百萬港元）。該計息借款主要為本公司控股股東提供予寶星有限公司（本公司的一間間接全資附屬公司）的於二零二二年九月三十日尚未清償的無抵押貸款52.4百萬港元，期限於二零二五年八月三十一日屆滿且年利率為2%。該筆貸款是為資助其收購寧波奧克斯物業服務有限公司的全部股權而作出。於二零二二年九月三十日，按總計息借款除以權益總額計算之資產負債比率約為0.3（二零二二年三月三十一日：0.4）。

Management Discussion and Analysis

管理層討論與分析

CAPITAL STRUCTURE

On 26 October 2021, the Company entered into a subscription agreement with Huiiri Limited, the controlling shareholder of the Company (the “**Subscriber**”). Pursuant to the subscription agreement, the Company has conditionally agreed to allot and issue and the Subscriber has conditionally agreed to subscribe for 118,000,000 ordinary shares of HK\$0.01 each in the share capital of the Company at the subscription price of HK\$0.63 per share for a consideration of HK\$74,340,000 (the “**Subscription**”). The directors of the Company (the “**Directors**”) are of the view that the Group has genuine funding needs and the Subscription will be the most appropriate means to satisfy such funding needs for the reasons set out in the circular of the Company dated 31 December 2021 (the “**Circular**”). All the conditions set out in the subscription agreement have subsequently been fulfilled and accordingly, the completion of the Subscription took place on 15 February 2022. The net proceeds from the Subscription, after deduction of the related expenses, of approximately HK\$73,730,000 were intended to be applied for working capital, rental expenses of the lifestyle entertainment segment and partial repayment of the loans from the controlling shareholder. The net price to the Company of each subscription share was approximately HK\$0.62. For details of the use of net proceeds from the Subscription during the six months ended 30 September 2022, please refer to the section headed “Use of Net Proceeds From Fund Raising” in this interim report. The remaining balance was deposited with licensed financial institutions in Hong Kong.

資本架構

於二零二一年十月二十六日，本公司與本公司控股股東匯日控股有限公司（「**認購人**」）訂立認購協議。根據認購協議，本公司已有條件同意配發及發行，而認購人已有條件同意按認購價每股0.63港元認購本公司股本中118,000,000股每股面值0.01港元的普通股，代價為74,340,000港元（「**認購事項**」）。本公司董事（「**董事**」）認為，由於本公司日期為二零二一年十二月三十一日的通函（「**該通函**」）所載的原因，本集團確實有資金需求，而認購事項將為滿足有關資金需求的最適當方式。認購協議所載之所有條件其後已獲達成，因此，認購事項已於二零二二年二月十五日完成。認購事項所得款項淨額（經扣除相關開支後）約為73,730,000港元，擬用作營運資金、生活娛樂分部的租金開支及償還部分控股股東貸款。本公司每股認購股份的淨價約為0.62港元。有關截至二零二二年九月三十日止六個月的認購事項所得款項淨額用途的詳情，請參閱本中期報告「集資所得款項淨額用途」一節。餘下款項存於香港持牌金融機構。

Management Discussion and Analysis

管理層討論與分析

The Group manages its capital to safeguard the Group's ability to continue as a going concern while maximising the return to the Shareholders through maintaining the equity and debt in a balanced position. The capital structure of the Group consisted of equity of approximately HK\$217.2 million (31 March 2022: HK\$243.9 million) and loans from the controlling shareholder of approximately HK\$74.4 million as at 30 September 2022 (31 March 2022: HK\$110.9 million). Except for the loans from the controlling shareholder, the Group had no other bank borrowings, debt securities or other capital instruments as at 30 September 2022.

MATERIAL ACQUISITIONS OR DISPOSALS OF SUBSIDIARIES, ASSOCIATED COMPANIES OR JOINT VENTURES AND SIGNIFICANT INVESTMENTS HELD

During the period, Ningbo AUX New Energy Technology Limited, a joint venture company formed by the Group's indirect wholly-owned subsidiary, Ningbo Po Tai Hengmao Trading Co., Ltd.* (寧波寶泰恒茂貿易有限公司), together with five independent third parties and intended to primarily engage in the development and production of photovoltaics products, was in the process of registration cancellation.

Save as disclosed above, the Group did not have any material acquisitions or disposals of subsidiaries or associated companies or joint ventures or significant investments during the six months ended 30 September 2022.

* For identification purpose only

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。於二零二二年九月三十日，本集團的資本架構包括權益約217.2百萬港元（二零二二年三月三十一日：243.9百萬港元）及來自控股股東貸款約74.4百萬港元（二零二二年三月三十一日：110.9百萬港元）。除來自控股股東貸款之外，於二零二二年九月三十日，本集團並無其他銀行借款、債務證券或其他資本工具。

附屬公司、聯營公司或合營企業之重大收購或出售及持有之重大投資

期內，由本集團間接全資附屬公司寧波寶泰恒茂貿易有限公司連同五名獨立第三方成立的擬主要從事開發及生產光伏產品的合營公司寧波奧克斯新能源科技有限公司正在辦理註銷登記手續。

除上文所披露者外，本集團於截至二零二二年九月三十日止六個月並無進行任何附屬公司或聯營公司或合營企業之重大收購或出售或重大投資。

* 僅供識別

Management Discussion and Analysis

管理層討論與分析

CHARGE ON ASSETS

As at 30 September 2022, the Group did not have any pledged assets (31 March 2022: Nil).

FUTURE PLANS FOR MATERIAL INVESTMENT OR CAPITAL ASSETS

Save as disclosed in the sections headed “Capital Structure” and “Material Acquisitions or Disposals of Subsidiaries, Associated Companies or Joint Ventures and Significant Investment Held” in this interim report, the Group did not have other plans for material investment or capital assets as at 30 September 2022.

The Group will continue 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, 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 of Directors (the “**Board**”) and compliance with the applicable requirements under the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) where appropriate.

資產抵押

於二零二二年九月三十日，本集團並無任何已抵押資產（二零二二年三月三十一日：無）。

重大投資或資本資產之未來計劃

除本中期報告「資本架構」及「附屬公司、聯營公司或合營企業之重大收購或出售及持有之重大投資」各節所披露者外，於二零二二年九月三十日，本集團並無其他重大投資或資本資產之計劃。

本集團將繼續深入審視適合本集團的發展策略，包括透過於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），多元化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（「**董事會**」）審核及批准並適時遵守香港聯合交易所有限公司（「**聯交所**」）證券上市規則（「**上市規則**」）的適用規定。

Management Discussion and Analysis

管理層討論與分析

FOREIGN EXCHANGE EXPOSURE 外匯風險

The Group operates in Hong Kong and Mainland China and is exposed to foreign exchange risk arising from RMB. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities denominated in RMB for the entities with a functional currency in HKD. The Group did not use any forward contracts to hedge its foreign currency exposure during the reporting period. The Group will from time to time review and adjust the Group's hedging and financial strategies based on the RMB and HKD exchange rate movement.

本集團於香港及中國大陸經營業務，並面對來自人民幣的外匯風險。外匯風險來自於未來商業交易及確認以港元為功能貨幣的實體以人民幣計值的資產及負債。本集團於報告期間並未利用任何遠期合約對沖其外幣風險。本集團將根據人民幣及港元之間的匯率變動，不時審閱並調整本集團的對沖及財務策略。

EMPLOYEE AND REMUNERATION POLICY

As at 30 September 2022, the Group had 1,072 employees (31 March 2022: 1,089 employees). The Group offers competitive remuneration packages to its staff, including share option scheme, mandatory provident fund schemes and discretionary bonus.

僱員及薪酬政策

於二零二二年九月三十日，本集團有1,072名僱員（二零二二年三月三十一日：1,089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、強制性公積金計劃及酌情花紅。

Management Discussion and Analysis

管理層討論與分析

PROSPECTS

Lifestyle Entertainment Segment

With COVID-19 prevention measures continuing to loosen up, the Group is looking forward to improving the market position of its lifestyle entertainment segment. The Group aims to bring a variety of entertainment activities to attract young customers to give a better balance of the Group's current customer portfolio. To expand the Group's product variety in the lifestyle entertainment segment, the Group is evaluating the benefit and synergy of providing alcoholic beverages through developing business-to-business and business-to-consumer channels.

While the Group looks forward to the momentum bought by the changes in COVID-19 prevention policies, the Group remains cautious and alert of any adverse change of the COVID-19 outbreak situation. As such the Group will continue to be cost-conscious and delicately allocate resources toward the segment.

Property Management Segment

The Group expects its property management segment will continue to be a stable contributor of revenue to the Group. While the real estate industry in China is still recovering, the Group believes that strengthening its brand reputation in the management of hospital and industrial park premises will create future growth momentum. In addition, the Group is exploring the feasibility of providing value-added services such as retail, decoration and domestic helper services to the community.

展望

生活娛樂分部

隨著COVID-19防疫措施持續放寬，本集團期望改善其生活娛樂分部的市場地位。本集團旨在舉辦各種娛樂活動以吸引年輕客戶，使本集團現有客戶組合更加均衡。為擴大本集團生活娛樂分部的產品種類，本集團正評估透過發展企業對企業及企業對消費者渠道提供酒精飲品的裨益及協同效應。

儘管本集團期待COVID-19預防政策變動所帶來的動力，但本集團仍對COVID-19疫情的任何不利變動保持謹慎和警惕。因此，本集團將繼續保持注重成本，並將資源精準分配至該分部。

物業管理分部

本集團預期其物業管理分部將繼續為本集團作出收益的穩定貢獻。儘管中國房地產行業仍處於復甦階段，本集團相信，加強其於醫院及產業園物業管理方面的品牌聲譽將創造未來增長動力。此外，本集團正研究向社區提供零售、裝修及家居助理服務等增值服務的可行性。

Other Information 其他資料

INTERIM DIVIDEND

The Board did not recommend the payment of an interim dividend for the six months ended 30 September 2022 (for the six months ended 30 September 2021: 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 Listing Rules 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 2022.

中期股息

董事會不建議就截至二零二二年九月三十日止六個月派付中期股息(截至二零二一年九月三十日止六個月:零)。

遵守進行證券交易的標準守則

本公司已採納上市規則附錄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。本公司已就有否任何違反標準守則的情況向全體董事作出具體查詢。全體董事均確認，彼等於截至二零二二年九月三十日止六個月已完全遵守標準守則所規定之標準。

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

As at 30 September 2022, 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 had been 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 were recorded in the register required to be kept, pursuant to section 352 of the SFO, or had been notified to the Company 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

於二零二二年九月三十日，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分部已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條已記入須存置之登記冊之權益或淡倉，或根據上市規則所載標準守則已知會本公司之權益或淡倉如下：

Other Information 其他資料

Long positions in the shares and underlying shares of associated corporation of the Company

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	Number and class of shares	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	身份／權益性質	股份數目及類別	
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	0.1股普通股	
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	1,000股普通股	

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.股份中擁有權益。

Other Information

其他資料

Apart from the foregoing, as at 30 September 2022, none of the Directors or chief executive of the Company 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 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 had been recorded in the register required to be kept by the Company pursuant to section 352 of the SFO, or had been notified to the Company pursuant to the Model Code.

除上述者外，於二零二二年九月三十日，概無本公司董事或最高行政人員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或被認為擁有根據證券及期貨條例第XV部第7及8分部已知會本公司及聯交所之任何權益或淡倉（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），或已記入本公司根據證券及期貨條例第352條須存置之登記冊之任何權益或淡倉，或根據標準守則已知會本公司之任何權益或淡倉。

Other Information 其他資料

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

As at 30 September 2022, 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 had been disclosed to the Company 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 were as follows:

主要股東於股份及相關股份 之權益及淡倉

於二零二二年九月三十日，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，擁有已根據證券及期貨條例第XV部第2及3分部條文向本公司披露之權益或淡倉：

Name of shareholder 股東姓名／名稱	Capacity/Nature of Interest 身份／權益性質	Long position in ordinary shares held 持有普通股之 好倉	Percentage of the issued share capital (approximately) 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	337,950,000	68.55%
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	337,950,000	68.55%
Hui Limited (Note 2) 匯日控股有限公司 (附註2)	Beneficial owner 實益擁有人	337,950,000	68.55%
He Yi Ju (Note 3) 何意菊 (附註3)	Interest of spouse 配偶權益	337,950,000	68.55%
Xu Xingen 徐信根	Beneficial owner 實益擁有人	32,400,000	6.57%

Other Information 其他資料

Notes:

1. On the basis of 492,984,000 shares of the Company in issue as at 30 September 2022.
2. Huiiri Limited, a company incorporated in the British Virgin Islands with limited liability, 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). By virtue of the SFO, Mr. Zheng Jian Jiang and Ze Hui Limited were taken to be interested in the same number of shares of the Company in which Huiiri Limited was interested.
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 person had any interests or short positions in the shares or underlying shares of the Company which had been disclosed to the Company 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.

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. 基於本公司於二零二二年九月三十日已發行492,984,000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（由現任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。根據證券及期貨條例，鄭堅江先生及澤惠有限公司被視為於匯日控股有限公司擁有權益的相同數目本公司股份中擁有權益。
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，概無其他人士於本公司股份或相關股份中，擁有本公司根據證券及期貨條例第336條存置之登記冊所記錄，已根據證券及期貨條例第XV部第2及3分部條文向本公司披露之任何權益或淡倉。

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由董事會提早終止。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。根據購股權計劃，董事會可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 global offering of the Shares (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 of the Company dated 13 January 2014)), 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股份全球發售完成後已發行股份數目10%（惟不計及因超額配股權（定義見本公司日期為二零一四年一月十三日的招股章程）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**」），惟須受股東於本公司股東大會批准更新有關一般計劃限額規限。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.

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，惟購股權不得超過授出後十年行使。

Other Information 其他資料

For the six months ended 30 September 2022, no option was granted by the Company under the Share Option Scheme.

As at 1 April 2022 and throughout the six months ended 30 September 2022, there was no option outstanding under the Share Option Scheme.

As at the date of this interim report, options carrying the right to subscribe for up to 27,316,000 Shares, representing 5.54% of the issued share capital of the Company, are available for grant under the Share Option Scheme.

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 had complied with the CG Code during the six months ended 30 September 2022.

截至二零二二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。

於二零二二年四月一日及截至二零二二年九月三十日止六個月，購股權計劃項下並無任何尚未行使之購股權。

於本中期報告日期，根據購股權計劃，賦予權利認購最多27,316,000股股份的購股權（佔本公司已發行股本5.54%）可供授出。

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，本公司於截至二零二二年九月三十日止六個月已遵守企業管治守則。

Other Information 其他資料

USE OF NET PROCEEDS FROM FUND RAISING

As disclosed in the section headed “Capital Structure” of this interim report, the net proceeds (the “**Net Proceeds**”) from the Subscription, after deduction of the related expenses, amounted to approximately HK\$73.7 million. During the six months ended 30 September 2022, parts of the Net Proceeds had been utilised as follows:

集資所得款項淨額用途

誠如本中期報告「資本架構」一節所披露，認購事項之所得款項淨額（「**所得款項淨額**」）（經扣除相關開支後）約為73.7百萬港元。於截至二零二二年九月三十日止六個月內，部分所得款項淨額已動用如下：

Use of proceeds	所得款項用途	Net Proceeds allocated as set out in the Circular 該通函 所載已分配之 所得款項淨額 HK\$ million 百萬港元	Amount of Net Proceeds utilised 已動用所得款項淨額金額		Unutilised Net Proceeds as at 30 September 2022 於二零二二年 九月三十日 尚未動用之 所得款項淨額 HK\$ million 百萬港元	
			As at 1 April 2022 於二零二二年 四月一日 HK\$ million 百萬港元	During the six months ended 30 September 2022 於截至 二零二二年 九月三十日 止六個月 HK\$ million 百萬港元		As at 30 September 2022 於二零二二年 九月三十日 HK\$ million 百萬港元
(1) working capital of the Company, including but not limited to directors' fees and professional fees	(1) 本公司之營運資金，包括但不限於董事袍金及專業費用	12.5	3.7	5.2	8.9	3.6
(2) rental expenses and salary expenses to be incurred under the operation of the lifestyle entertainment segment	(2) 生活娛樂分部營運將產生之租金開支及工資費用	32.2	-	11.3	11.3	20.9
(3) partial repayment of the loan from the controlling shareholder	(3) 償還部分控股股東貸款	29.0	-	29.0	29.0	-
Total:	總計：	73.7	3.7	45.5	49.2	24.5

Other Information 其他資料

As disclosed in the announcement of the Company dated 4 November 2022, the Net Proceeds in the amount of HK\$29.0 million designated for partial repayment of the loan from the controlling shareholder has been fully utilised as at 30 September 2022. Based on the recent financial performance of the lifestyle entertainment segment and the Group as a whole, it is intended that the Net Proceeds unutilised as at 30 September 2022 in the amounts of HK\$3.6 million and HK\$20.9 million will be used to supplement the Company's working capital and to meet the rental expenses and salary expenses to be incurred in the operations of the lifestyle entertainment segment respectively in the year ending 31 March 2023, which is in line with the intentions communicated in the Circular.

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

During the six months ended 30 September 2022, neither the Company nor any of its subsidiaries had 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 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 2022.

誠如本公司日期為二零二二年十一月四日的公告所披露，指定用作償還部分控股股東貸款之所得款項淨額29.0百萬港元已於二零二二年九月三十日悉數動用。根據生活娛樂分部及本集團整體的近期財務表現，於二零二二年九月三十日的未動用所得款項淨額3.6百萬港元及20.9百萬港元擬分別用作補充本公司的營運資金及支付截至二零二三年三月三十一日止年度生活娛樂分部營運將產生的租金開支及工資費用，此與該通函所傳達的意向一致。

購買、出售或贖回本公司之上市證券

於截至二零二二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二零二二年九月三十日止六個月之未經審計綜合業績之財務報告之事宜。

Other Information 其他資料

CHANGE IN INFORMATION OF THE DIRECTORS

Pursuant to Rule 13.51B(1) of the Listing Rules, the changes in information of Director(s) of the Company since the date of the 2022 annual report of the Company and up to the date of this interim report are set out below:

Ms. Chen Lingxiao has been appointed an executive Director with effect from 1 September 2022.

Save as disclosed above, there is no other change in the Directors' information required to be disclosed in this interim report pursuant to Rule 13.51B(1) of the Listing Rules.

By order of the Board

Mr. Zheng Jiang
Chairman

Hong Kong, 29 November 2022

有關董事資料的變更

根據上市規則第13.51B(1)條，自本公司二零二二年年報日期起直至本中期報告日期，本公司董事資料變動載列如下：

陳凌曉女士已獲委任為執行董事，自二零二二年九月一日起生效。

除上文所披露者外，概無有關董事資料之其他變動須按上市規則第13.51B(1)條於本中期報告中作出披露。

承董事會命

鄭江先生
主席

香港，二零二二年十一月二十九日

Independent Review Report 獨立審閱報告



Review report to the board of directors of AUX International Holdings Limited

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

INTRODUCTION

We have reviewed the interim financial report set out on pages 29 to 60 which comprises the consolidated statement of financial position of AUX International Holdings Limited as of 30 September 2022 and the related consolidated statement of profit or loss, consolidated statement of profit or loss and other comprehensive income, consolidated 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.

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.

致奧克斯國際控股有限公司董事會的審閱報告

(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29至60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截至二零二二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綜合損益表、綜合損益及其他全面收益表、綜合權益變動表及簡明綜合現金流量表及解釋附註。香港聯合交易所有限公司證券上市規則規定，編製中期財務報告須遵守當中有關條文以及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。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。

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，且不作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔任何責任。

Independent Review Report

獨立審閱報告

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.

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 2022 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

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱聘任準則第2410號實體的獨立核數師執行的中期財務資料審閱進行審閱。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作出詢問，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計的範圍為小，所以不能保證我們會注意到在審計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計意見。

結論

根據我們的審閱工作，我們並未注意到任何事項，使我們相信於二零二二年九月三十日的中期財務報告在所有重大方面並無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

Consolidated Statement of Profit or Loss

綜合損益表

For the six months ended 30 September 2022 – unaudited (Expressed in Hong Kong dollars)
截至二零二二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		
		2022	2021	
		二零二二年	二零二一年	
		\$'000	\$'000	
		千港元	千港元	
	Note			
	附註			
Revenue	3	162,931		168,029
Other revenue	4	7,927		5,462
Other net gain/(loss)	5	12,699		(1,109)
Cost of inventories sold		(2,405)		(4,387)
Property cleaning expenses		(36,124)		(32,247)
Staff costs	6(b)	(69,503)		(73,480)
Depreciation and amortisation	6(e)	(4,995)		(8,669)
Property rentals and related expenses		(1,812)		(1,711)
Advertising and marketing expenses		(1,079)		(2,544)
Utilities expenses		(10,142)		(10,058)
Repair and maintenance expenses		(9,719)		(9,383)
Other operating expenses	6(d)	(22,554)		(13,842)
Profit from operations		25,224		16,061
Finance costs	6(a)	(953)		(1,199)
Profit before taxation	6	24,271		14,862
Income tax	7	(5,981)		(6,221)
Profit for the period		18,290		8,641
Attributable to:				
Equity shareholders of the Company		15,665		8,641
Non-controlling interests		2,625		–
Profit for the period		18,290		8,641
Earnings per share	8			
Basic and diluted		3.2 cents	港仙	2.3 cents 港仙

The notes on pages 36 to 60 form part of this interim financial report.

第36至60頁的附註構成本中期財務報告的一部分。

Consolidated Statement of Profit or Loss and Other Comprehensive Income

綜合損益及其他全面收益表

For the six months ended 30 September 2022 – unaudited (Expressed in Hong Kong dollars)
截至二零二二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

		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Profit for the period	期內溢利	18,290	8,641
Other comprehensive income for the period	期內其他全面收益		
<i>Item that may be reclassified subsequently to profit or loss:</i>	<i>其後可能重新分類至損益之項目：</i>		
Exchange difference on translation of the financial statements of subsidiaries (nil tax effect)	換算附屬公司財務報表之匯兌差額（無稅務影響）	(30,633)	3,895
Total comprehensive income for the period	期內全面收益總額	(12,343)	12,536

The notes on pages 36 to 60 form part of this interim financial report.

第36至60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 2022 – unaudited (Expressed in Hong Kong dollars)
於二零二二年九月三十日 – 未經審核 (以港元表示)

			At 30 September 2022 於二零二二年 九月三十日	At 31 March 2022 於二零二二年 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 4,468	4,929
Intangible assets		無形資產	10 32,969	40,748
Goodwill		商譽	10 53,903	60,067
Non-current rental deposit		非流動租賃按金	11 936	994
Non-current time deposit		非即期定期存款	56,819	62,210
Deferred tax assets		遞延稅項資產	4,367	3,062
			153,462	172,010
Current assets				
流動資產				
Inventories		存貨	531	568
Trade and other receivables		貿易及其他應收款項	11 82,939	91,376
Current tax recoverable		即期可收回稅款	3,439	3,553
Restricted bank deposits		受限制銀行存款	12 4,605	4,598
Cash at bank and in hand		銀行存款及手頭現金	276,564	330,233
			368,078	430,328
Current liabilities				
流動負債				
Trade and other payables		貿易及其他應付款項	13 118,868	130,196
Contract liabilities		合約負債	14 51,068	73,707
Amount due to the controlling shareholder		應付控股股東款項	35,920	6,113
Loans from the controlling shareholder		來自控股股東貸款	15 12,760	88,794
Lease liabilities		租賃負債	7,123	12,284
Current tax payable		即期應付稅項	1,867	7,718
			227,606	318,812

Consolidated Statement of Financial Position

綜合財務狀況表

At 30 September 2022 – unaudited (Expressed in Hong Kong dollars)

於二零二二年九月三十日－未經審核（以港元表示）

		At 30 September 2022 於二零二二年 九月三十日	At 31 March 2022 於二零二二年 三月三十一日
	Note 附註	\$'000 千港元	\$'000 千港元
Net current assets	流動資產淨值	140,472	111,516
Total assets less current liabilities	資產總值減流動負債	293,934	283,526
Non-current liabilities	非流動負債		
Loans from the controlling shareholder	來自控股股東貸款	15	22,060
Lease liabilities	租賃負債	125	1,002
Deferred tax liabilities	遞延稅項負債	14,948	16,574
		76,733	39,636
NET ASSETS	資產淨值	217,201	243,890
CAPITAL AND RESERVES	資本及儲備		
Share capital	股本	4,930	4,930
Reserves	儲備	212,271	227,239
Total equity attributable to equity shareholders of the Company	本公司權益股東應佔權益總額	217,201	232,169
Non-controlling interests	非控股權益	-	11,721
TOTAL EQUITY	權益總額	217,201	243,890

The notes on pages 36 to 60 form part of this interim financial report.

第36至60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 2022 – unaudited (Expressed in Hong Kong dollars)
截至二零二二年九月三十日止六個月－未經審核（以港元表示）

		Attributable to equity shareholders of the Company 本公司權益股東應佔									
		Share capital 股本	Share premium 股份溢價	Capital reserve 股本儲備	Exchange reserve 匯兌儲備	Statutory reserve 法定儲備	Accumulated losses 累計虧損	Total 總計	Non-controlling interests 非控股權益	Total equity 權益總額	
		\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	
Balance at 1 April 2021	於二零二一年 四月一日之結餘	3,750	177,000	2,500	(539)	12,413	(59,433)	135,691	-	135,691	
Changes in equity for the six months ended 30 September 2021:	截至二零二一年九月三十日 止六個月之權益變動:										
Profit for the period	期內溢利	-	-	-	-	-	8,641	8,641	-	8,641	
Other comprehensive income for the period	期內其他全面收益	-	-	-	3,895	-	-	3,895	-	3,895	
Total comprehensive income for the period	期內全面收益總額	-	-	-	3,895	-	8,641	12,536	-	12,536	
Transferred to statutory reserve	轉撥至法定儲備	-	-	-	-	2,197	(2,197)	-	-	-	
Balance at 30 September 2021	於二零二一年九月三十日 之結餘	3,750	177,000	2,500	3,356	14,610	(52,989)	148,227	-	148,227	
Balance at 1 April 2022	於二零二二年四月一日 之結餘	4,930	249,542	2,500	9,920	18,528	(53,251)	232,169	11,721	243,890	
Changes in equity for the six months ended 30 September 2022:	截至二零二二年九月三十日 止六個月之權益變動:										
Profit for the period	期內溢利	-	-	-	-	-	15,665	15,665	2,625	18,290	
Other comprehensive income for the period	期內其他全面收益	-	-	-	(30,633)	-	-	(30,633)	-	(30,633)	
Total comprehensive income for the period	期內全面收益總額	-	-	-	(30,633)	-	15,665	(14,968)	2,625	(12,343)	
Transferred to statutory reserve	轉撥至法定儲備	-	-	-	-	2,145	(2,145)	-	-	-	
Derecognition of non-controlling interests upon liquidation of subsidiaries	附屬公司清盤後終止確認 的非控股權益	-	-	-	-	-	-	-	(14,346)	(14,346)	
Balance at 30 September 2022	於二零二二年九月三十日 之結餘	4,930	249,542	2,500	(20,713)	20,673	(39,731)	217,201	-	217,201	

The notes on pages 36 to 60 form part of this interim financial report.

第36至60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 2022 – unaudited (Expressed in Hong Kong dollars)
截至二零二二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

		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Operating activities	經營活動		
Cash generated from operations	經營產生的現金	1,105	21,766
The People's Republic of China	已付之中華人民共和國		
(the "PRC") Corporate Income	(「中國」)企業		
Tax paid	所得稅	(12,523)	(7,366)
Hong Kong Profits Tax paid	已付之香港利得稅	(260)	-
Net cash (used in)/generated from operating activities	經營活動(所用)/產生的現金淨額	(11,678)	14,400
Investing activities	投資活動		
Payment for the purchase of property, plant and equipment	購置物業、廠房及設備的款項	(1,261)	(938)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備之所得款項	4,607	-
Interest received	已收利息	4,241	3,362
Other cash flows arising from investing activities	投資活動產生的其他現金流量	(1,002)	-
Net cash generated from investing activities	投資活動產生的現金淨額	6,585	2,424

Condensed Consolidated Cash Flow Statement

簡明綜合現金流量表

For the six months ended 30 September 2022 – unaudited (Expressed in Hong Kong dollars)
截至二零二二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	
		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Financing activities	融資活動		
Proceeds from loans from controlling shareholder	控股股東貸款之所得款項	-	12,760
Capital return to non-controlling interest	向非控股權益退回資本	(14,346)	-
Capital element of lease rentals paid	已付租賃租金的本金部分	(6,038)	(8,023)
Interest element of lease rentals paid	已付租賃租金的利息部分	(146)	(338)
Net cash (used in)/generated from financing activities	融資活動(所用)/產生的現金淨額	(20,530)	4,399
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少)/增加淨額	(25,623)	21,223
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	330,233	227,198
Effect of foreign exchange rate changes	外匯匯率變動的影響	(28,046)	3,737
Cash and cash equivalents at end of the period	期末現金及現金等價物	276,564	252,158

The notes on pages 36 to 60 form part of this interim financial report.

第36至60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 unless otherwise indicated)

(除非另有註明，否則均以港元表示)

1 BASIS OF PREPARATION

(a) General information

AUX International 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**”) are principally engaged in operation of clubbing business and restaurant and bar outlets, and provision of property management services.

(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 29 November 2022.

1 編製基準

(a) 一般資料

奧克斯國際控股有限公司（「**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**」）主要從事經營會所業務及餐廳及酒吧門店以及提供物業管理服務。

(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。本中期財務報告於二零二二年十一月二十九日獲授權刊發。

Notes to the Unaudited Interim Financial Report 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)
(除非另有註明，否則均以港元表示)

1 BASIS OF PREPARATION (Continued)

(b) Statement of compliance (Continued)

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 2022, except for the accounting policy changes that are expected to be reflected in the consolidated financial statements for the financial year ending 31 March 2023. 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 (續)

本中期財務報告已根據截至二零二二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，惟預期於截至二零二三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。

中期財務報告的編製符合香港會計準則第34號，要求管理層按年初至今基準作出影響政策應用及資產及負債、收入及支出的呈報金額的判斷、估計及假設。實際結果可能有別於該等估計。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

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 2022. 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 27 and 28.

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甄選的詮釋性附註。附註包括對了解本集團自截至二零二二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所出現的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有關附註並不包括根據香港財務報告準則（「香港財務報告準則」）編製整份財務報表所須的全部資料。

本中期財務報告未經審核，惟已經畢馬威會計師事務所根據香港會計師公會頒佈之香港審閱聘任準則第2410號實體的獨立核數師執行的中期財務資料審閱進行審閱。畢馬威會計師事務所所致董事會的獨立審閱報告載於第27及28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 unless otherwise indicated)
(除非另有註明，否則均以港元表示)

2 CHANGES IN ACCOUNTING POLICIES

The HKICPA has issued a number of new amendments to HKASs and HKFRSs that are effective for the current accounting period of the Group for the first time:

- Amendments to HKAS 16, *Property, plant and equipment: Proceeds before intended use*
- Amendments to HKAS 37, *Provisions, contingent liabilities and contingent assets: Onerous contracts – cost of fulfilling a contract*

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.

2 會計政策變動

香港會計師公會頒佈了多項對香港會計準則及香港財務報告準則的新修訂，並於本集團的本會計期間首次生效：

- 香港會計準則第16號修訂，*物業、廠房及設備：作擬定用途前之所得款項*
- 香港會計準則第37號修訂，*撥備、或然負債及或然資產：有償合約－履行合約之成本*

該等發展概無對本集團本期間或過往期間業績及財務狀況的編製或呈報方式產生重大影響。本集團並無採用任何於本會計期間尚未生效之新準則或詮釋。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

3 REVENUE AND SEGMENT REPORTING

The principal activities of the Group are the operation of clubbing business and restaurant and bar outlets, and provision of property management services.

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

The Group manages its businesses by divisions, which are organised by business line and geography. In a manner consistent with the way in which information is reported internally to the most senior executives of the Group for the purposes of resource allocation and performance assessment, the Group has identified two reportable segments. No operating segments have been aggregated to form the following reportable segments.

3 收益及分部報告

本集團之主要業務為會所業務及餐廳以及酒吧門店營運及提供物業管理服務。

收益指銷售食品、飲品及煙草產品的已收或應收款項、其他會所經營收益（包括入場費、衣帽間費用及活動租金收入）、贊助費收入以及提供物業管理服務收入。

本集團透過不同分部管理其業務，以業務線及地理位置劃分。按照向本集團最高行政人員為資源分配以及表現評估而進行的內部資料報告的一致方式，本集團已確認兩個可報告分部。概無合併經營分部以組成以下可報告分部。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)
(除非另有註明，否則均以港元表示)

3 REVENUE AND SEGMENT REPORTING (Continued)

(a) Disaggregation of revenue

Disaggregation of revenue from contracts with customers by service lines and geographical location of customers is as follows:

Revenue from contracts with customers within the scope of HKFRS 15	香港財務報告準則第15號範圍內的來自客戶合約之收益
Revenue from club and restaurant operations – Hong Kong	會所及餐廳經營收益 – 香港
Revenue from property management contracts – the PRC	物業管理合約收益 – 中國

Six months ended 30 September

截至九月三十日止六個月

2022	2021
二零二二年	二零二一年
\$'000	'000
千港元	千港元

6,411	18,036
156,520	149,993
162,931	168,029

The Group's customer base is diversified and no individual customer (six months ended 30 September 2021: one) with whom transactions have exceeded 10% of the Group's revenue. During the six months ended 30 September 2021, revenue from property management contracts derived from this customer, including revenue from entities which are known to the Group to be under common control with this customer, amounted to approximately \$13 million.

按服務線及客戶地理位置劃分的來自客戶合約之收益分拆如下：

本集團的客戶群多元化，且並無（截至二零二一年九月三十日止六個月：一名）客戶進行的交易佔本集團收益逾10%。截至二零二一年九月三十日止六個月，來自與該名客戶訂立的物業管理合約的收益（包括據本集團所知與此客戶受共同控制的實體的收益）約為13百萬港元。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

3 REVENUE AND SEGMENT REPORTING (Continued)

3 收益及分部報告 (續)

(b) Information about profit or loss, assets and liabilities

(b) 有關溢利或虧損、資產及負債之資料

Information regarding the Group's reportable segments as provided to the most senior executives of the Group for the purposes of resource allocation and assessment of segment performance for the six months ended 30 September 2022 is set out below.

就截至二零二二年九月三十日止六個月之資源分配及分部表現評估向本集團最高行政人員提供有關本集團可報告分部之資料載於下文。

	Lifestyle entertainment - Hong Kong 生活娛樂-香港		Property management - the PRC 物業管理-中國		Total 總計	
	2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年	2022 二零二二年	2021 二零二一年
	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元
For the six months ended 30 September	截至九月三十日止六個月					
Revenue from external customers and reportable segment revenue	從外部客戶所取得收益及 可報告分部之收益					
	6,411	18,036	156,520	149,993	162,931	168,029
Reportable segment (loss)/profit	可報告分部(虧損)/溢利					
	(6,915)	(319)	21,301	23,356	14,386	23,037
	At 30 September 2022 於二零二二年 九月三十日	At 31 March 2022 於二零二二年 三月三十一日	At 30 September 2022 於二零二二年 九月三十日	At 31 March 2022 於二零二二年 三月三十一日	At 30 September 2022 於二零二二年 九月三十日	At 31 March 2022 於二零二二年 三月三十一日
	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元	\$'000 千港元
Reportable segment assets	可報告分部資產					
	9,135	8,294	454,137	442,243	463,272	450,537
Reportable segment liabilities	可報告分部負債					
	15,246	19,158	156,596	188,760	171,842	207,918

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)
(除非另有註明，否則均以港元表示)

3 REVENUE AND SEGMENT REPORTING (Continued)

(b) Information about profit or loss, assets and liabilities (Continued)

The measure used for reporting segment (loss)/profit is “adjusted EBITDA” i.e. “adjusted earnings before interest, taxes, depreciation and amortisation”, where “interest” is regarded as including investment income and “depreciation” and “amortisation” are regarded as including impairment losses recognised on non-financial assets. To arrive at adjusted EBITDA the Group’s earnings are further adjusted for items not specifically attributed to individual segments, such as other revenue, other net gain/(loss), directors’ and auditors’ remuneration and other head office or corporate administration costs.

3 收益及分部報告 (續)

(b) 有關溢利或虧損、資產及負債之資料 (續)

用於可報告分部(虧損)/溢利的方法為「經調整 EBITDA」，即「扣除利息、稅項、折舊及攤銷前之經調整盈利」，其中「利息」包括投資收入以及「折舊」及「攤銷」包括對非金融資產所確認的減值虧損。為達到經調整 EBITDA，本集團之盈利乃對並未指定屬於個別分部之項目作出進一步調整，如其他收益、其他收益/(虧損)淨額、董事及核數師之酬金以及其他總部或企業行政開支。

Notes to the Unaudited Interim Financial Report

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(Expressed in Hong Kong dollars unless otherwise indicated)

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3 REVENUE AND SEGMENT REPORTING (Continued)

3 收益及分部報告 (續)

(c) Reconciliations of reportable segment profit or loss

(c) 可報告分部溢利或虧損之對賬

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Reportable segment profit derived from the Group's external customers	來自本集團外部客戶的可報告分部溢利	14,386	23,037
Other revenue	其他收益	7,927	5,462
Other net gain/(loss)	其他收益／(虧損)淨額	12,699	(1,109)
Depreciation and amortisation	折舊及攤銷	(4,995)	(8,669)
Finance costs	融資成本	(953)	(1,199)
Unallocated head office and corporate expenses	未分配總部及企業開支	(4,793)	(2,660)
Consolidated profit before taxation	除稅前綜合溢利	24,271	14,862

Notes to the Unaudited Interim Financial Report

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(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

4 OTHER REVENUE

4 其他收益

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Bank interest income	銀行利息收入	4,241	3,362
COVID-19-related rent concessions received	獲得COVID-19相關租金優惠	316	–
Government grants (note)	政府補助(附註)	2,177	1,700
Others	其他	1,193	400
		7,927	5,462

Note: The amount represents government grants received from Hong Kong and various government authorities of PRC in connection with the fiscal subsidies for providing financial support to enterprises.

附註：該金額指香港及中國各政府部門提供的政府補助，作為向企業提供財務資助的財政補貼。

5 OTHER NET GAIN/(LOSS)

5 其他收益/(虧損)淨額

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	4,628	19
Net foreign exchange gain/(loss)	匯兌收益/(虧損)淨額	8,071	(1,128)
		12,699	(1,109)

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

6 PROFIT BEFORE TAXATION

Profit before taxation is arrived at after charging:

6 除稅前溢利

除稅前溢利經扣除下列各項後達致：

		Six months ended 30 September 截至九月三十日止六個月	
		2022 二零二二年 \$'000 千港元	2021 二零二一年 \$'000 千港元
(a) Finance costs	(a) 融資成本		
Interest on loans from the controlling shareholder	來自控股股東貸款之利息	807	861
Interest on lease liabilities	租賃負債之利息	146	338
		953	1,199
(b) Staff costs (including directors' remuneration)	(b) 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	10,591	11,840
Salaries, wages and other benefits	薪金、工資及其他福利	58,912	61,640
		69,503	73,480
(c) Property rentals	(c) 物業租金		
Lease payments in respect of short-term leases	有關短期租賃的租賃付款	69	38

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

6 PROFIT BEFORE TAXATION

(Continued)

6 除稅前溢利 (續)

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
(d) Other operating expenses (d) 其他經營開支			
Impairment losses on trade receivables	貿易應收款項 減值虧損	6,769	186
Office expenses	辦公費	661	811
Entertainment expenses	業務招待費	1,155	982
Travelling expenses	差旅費	733	878
Legal and professional fees	法律和專業費用	2,306	1,932
Security costs	保安費	937	968
Gardening costs	綠化護理費	2,080	1,883
Other tax expenses	其他稅項開支	995	923
Bank charges and credit card commissions	銀行手續費及 信用卡佣金	524	710
Community event costs	社區活動費用	704	589
Other	其他	5,690	3,980
		22,554	13,842
(e) Depreciation and amortisation (e) 折舊及攤銷			
Depreciation	折舊		
– owned property, plant and equipment	– 所擁有物業、 廠房及設備	834	665
– right-of-use assets	– 使用權資產	529	4,086
Amortisation	攤銷	3,632	3,918
		4,995	8,669

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

7 INCOME TAX

7 所得稅

		Six months ended 30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		\$'000	\$'000
		千港元	千港元
Current tax – the PRC	即期稅項－中國企業		
Corporate Income Tax	所得稅	7,543	6,297
Deferred taxation	遞延稅項	(1,562)	(76)
		5,981	6,221

(a) No provision for Hong Kong Profits Tax had been made for the six months ended 30 September 2022 and 2021, as the subsidiaries of the Group in Hong Kong sustained a loss for taxation purpose.

(a) 由於本集團於香港的附屬公司在計算稅項方面錄得虧損，故截至二零二二年及二零二一年九月三十日止六個月並未就香港利得稅作出撥備。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)
(除非另有註明，否則均以港元表示)

7 INCOME TAX (Continued)

- (b) According to the PRC Corporate Income Tax Law, the PRC's statutory income tax rate is 25%.

Among the branches of Ningbo AUX Property Management Services Co., Ltd ("Ningbo AUX"), a subsidiary in the PRC, the Chengdu Branch was entitled to a preferential tax rate of 15% under the Corporate Income Tax Preference Policies for the Western Development in the previous years. The directors are of the view that it is highly probable that the Chengdu Branch will continue to be entitled to the same preferential tax rate. Accordingly, 15% is adopted in estimating the tax provision for the six months ended 30 September 2022.

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

7 所得稅 (續)

- (b) 根據中國企業所得稅法，中國法定所得稅稅率為25%。

寧波奧克斯物業服務有限公司(「寧波奧克斯」，於中國的一間附屬公司)之分公司中，成都分公司往年根據西部大開發的企業所得稅優惠政策有權享有15%的優惠稅率。董事認為成都分公司很有可能將繼續享有同樣優惠稅率。因此，採用15%的稅率估計截至二零二二年九月三十日止六個月之稅項撥備。

- (c) 根據開曼群島及英屬處女群島的規則及法規，本集團的附屬公司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 unless otherwise indicated)
(除非另有註明，否則均以港元表示)

8 EARNINGS PER SHARE

(a) Basic earnings per share

The calculation of basic earnings per share is based on the profit attributable to ordinary equity shareholders of the Company of \$15,665,000 (six months ended 30 September 2021: \$8,641,000) and the weighted average of 492,984,000 (six months ended 30 September 2021: 374,984,000) ordinary shares in issue during the interim period.

(b) Diluted earnings per share

The diluted earnings per share is the same as basic earnings per share as there were no dilutive potential ordinary shares in existence during the six months ended 30 September 2022 and 2021.

8 每股盈利

(a) 每股基本盈利

每股基本盈利乃基於本公司普通股權益股東應佔溢利15,665,000港元（截至二零二一年九月三十日止六個月：8,641,000港元）及中期期間內已發行普通股加權平均數492,984,000股（截至二零二一年九月三十日止六個月：374,984,000股）計算所得。

(b) 每股攤薄盈利

每股攤薄盈利與每股基本盈利相同，此乃由於截至二零二二年及二零二一年九月三十日止六個月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 unless otherwise indicated)
(除非另有註明，否則均以港元表示)

9 PROPERTY, PLANT AND EQUIPMENT

(a) Right-of-use assets

During the six months ended 30 September 2022, the Group did not enter into or dispose of any lease and therefore no addition to right-of-use asset is recognised.

(b) Acquisitions of owned assets

During the six months ended 30 September 2022, the Group acquired items of furniture and fixture, leasehold improvement, and motor vehicles with a cost of \$399,000 (six months ended 30 September 2021: \$934,000), \$803,000 (six months ended 30 September 2021: \$nil), and \$59,000 (six months ended 30 September 2021: \$4,000) respectively.

9 物業、廠房及設備

(a) 使用權資產

截至二零二二年九月三十日止六個月，本集團並無訂立或出售任何租賃，因此並無確認添置使用權資產。

(b) 收購自有資產

截至二零二二年九月三十日止六個月，本集團收購家具及固定裝置、租賃物業裝修及汽車項目的成本分別為399,000港元（截至二零二一年九月三十日止六個月：934,000港元）、803,000港元（截至二零二一年九月三十日止六個月：零港元）及59,000港元（截至二零二一年九月三十日止六個月：4,000港元）。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

10 INTANGIBLE ASSETS AND GOODWILL

These balances mainly arose from the acquisitions of Ningbo AUX in May 2017 and Mini Club Hong Kong Limited (“**Mini Club**”) in April 2019.

The intangible assets represent property management contracts and customer relationships.

The goodwill is attributable to (1) the workforce of Ningbo AUX and the potential growth of the property management industry in the PRC and (2) the benefit of expected synergies, revenue growth and the assembled workforce of Mini Club.

10 無形資產及商譽

該等結餘乃主要由於二零一七年五月收購寧波奧克斯及二零一九年四月收購Mini Club Hong Kong Limited (「**Mini Club**」)。

無形資產指物業管理合約及與客戶的關係。

商譽來自(1)寧波奧克斯的工作團隊以及中國物業管理行業的潛在增長，以及(2)預期協同效應的利益、收益增長及Mini Club的整體人手。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)
(除非另有註明，否則均以港元表示)

10 INTANGIBLE ASSETS AND GOODWILL (Continued)

Goodwill is allocated to the Group's cash-generated units ("CGU") identified as follows:

10 無形資產及商譽 (續)

商譽分配至本集團所識別的現金產生單位(「現金產生單位」)如下：

	At 30 September 2022	At 31 March 2022
	於二零二二年 九月三十日	於二零二二年 三月三十一日
	\$'000	\$'000
	千港元	千港元
Property management business	53,903	60,067
Operation of restaurant and bar outlets*	-	-
	53,903	60,067

* *The recoverable amount of the related CGU was lower than the carrying amount and therefore the related goodwill was fully impaired during the six months ended 30 September 2020.*

* 相關現金產生單位的可回收金額低於賬面值，因此相關商譽已於截至二零二零年九月三十日止六個月全數減值。

During the six months ended 30 September 2022, the operation of the property management business continued to be profit-making and thus no impairment indicator for the respective goodwill has been identified.

截至二零二二年九月三十日止六個月，物業管理業務營運繼續錄得盈利，因此相關商譽並無出現減值跡象。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

11 NON-CURRENT RENTAL DEPOSITS AND TRADE AND OTHER RECEIVABLES

11 非流動租賃按金及貿易及其他應收款項

	At 30 September 2022 於二零二二年 九月三十日 \$'000 千港元	At 31 March 2022 於二零二二年 三月三十一日 \$'000 千港元
Non-current assets		
Rental deposits	936	994
Current assets		
Trade receivables, net of loss allowance (note)	67,781	72,386
Deposits, prepayments and other receivables	15,158	18,990
	82,939	91,376

Note: At 30 September 2022, trade and other receivables of the Group included amounts due from entities controlled by Mr. Zheng Jian Jiang, the Company's controlling shareholder, of \$1,335,000 (31 March 2022: \$3,177,000) and entities over which Mr. Zheng Jian Jiang has significant influence, of \$3,167,000 (31 March 2022: \$5,303,000). The amounts represent property management fees receivable arisen in the ordinary course of business.

附註：於二零二二年九月三十日，本集團的貿易及其他應收款項包括應收本公司控股股東鄭堅江先生控制的實體的款項1,335,000港元（二零二二年三月三十一日：3,177,000港元）以及鄭堅江先生對其具重大影響的實體的應收款項3,167,000港元（二零二二年三月三十一日：5,303,000港元）。該金額為日常業務過程中產生的應收物業管理費。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

11 NON-CURRENT RENTAL DEPOSITS AND TRADE AND OTHER RECEIVABLES

(Continued)

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 date of revenue recognition and net of loss allowance, is as follows:

		At 30 September 2022 於二零二二年 九月三十日 \$'000 千港元	At 31 March 2022 於二零二二年 三月三十一日 \$'000 千港元
Within 1 month	一個月內	29,222	29,230
Over 1 month to 3 months	超過一個月至 三個月	12,789	11,157
Over 3 months to 6 months	超過三個月至 六個月	9,068	7,400
Over 6 months to 1 year	超過六個月至一年	7,060	9,886
Over 1 year	一年以上	9,642	14,713
		67,781	72,386

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 \$1,535,000 (31 March 2022: \$1,644,000), which mainly represents other receivables for the property management business of the Group. All of the other trade and other receivables are expected to be recovered or recognised as expense within one year.

11 非流動租賃按金及貿易及其他應收款項 (續)

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收益確認日期及扣除虧損撥備後的賬齡分析如下：

本集團預期超過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金額為1,535,000港元（二零二二年三月三十一日：1,644,000港元），其主要為本集團物業管理業務的其他應收款項。全部其他貿易及其他應收款項預計將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 unless otherwise indicated)

(除非另有註明，否則均以港元表示)

12 RESTRICTED BANK DEPOSITS

Restricted bank deposits represent the cash collected from property occupants/owners for the repair and maintenance fund maintained by Ningbo AUX.

12 受限制銀行存款

受限制銀行存款指從物業住戶／業主收取現金，作為寧波奧克斯存置之維修及保養基金。

13 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:

13 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 2022 於二零二二年 九月三十日 \$'000 千港元	At 31 March 2022 於二零二二年 三月三十一日 \$'000 千港元
Trade creditors	貿易應付款項		
– within 3 months	– 三個月內	13,212	14,819
– over 3 months to 6 months	– 超過三個月至 六個月	9,672	11,131
– over 6 months to 1 year	– 超過六個月至 一年	2,278	2,587
– over 1 year	– 一年以上	1,234	1,407
		26,396	29,944
Deposits received from property occupants/owners	來自物業住戶／ 業主收取按金	22,383	26,242
Receipts on behalf of utilities companies	代表公用事業公司 收款	14,069	17,728
Amounts due to related parties (note)	應付關連方款項 (附註)	4,726	2,040
Other payables and accrued charges	其他應付款項及 應計費用	51,294	54,242
		118,868	130,196

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)
(除非另有註明，否則均以港元表示)

13 TRADE AND OTHER PAYABLES (Continued)

Note: The amounts due to related parties represent balances due to entities controlled by Mr. Zheng Jian Jiang, the Company's controlling shareholder, which are unsecured, interest-free and repayable within one year.

13 貿易及其他應付款項 (續)

附註： 應付關連方款項指應付本公司控股股東鄭堅江先生控制的實體的結餘，該款項為無抵押、免息及須於一年內償還。

14 CONTRACT LIABILITIES

Contract liabilities represent the receipts in advance from customers in respect of the club membership schemes operated by the Group and prepayment from owners/occupants in respect of property management services.

14 合約負債

合約負債指就本集團經營的會員計劃向客戶收取的預收款項及就物業管理服務向業主／住戶收取的預付款項。

15 LOANS FROM THE CONTROLLING SHAREHOLDER

The loan of \$81,360,000 is unsecured, interest bearing at 2% per annum. Current portion of \$29,000,000 is due in September 2022 and has been repaid. Non-current portion of \$52,360,000 is repayable in August 2025.

The loan of \$22,060,000 is unsecured and interest-free. Current portion of \$12,760,000 is repayable within a year. Non-current portion of \$9,300,000 is repayable after one year but within two years.

15 來自控股股東貸款

貸款81,360,000港元為無抵押及按年利率2%計息。即期部分29,000,000港元於二零二二年九月到期，現已償還。非即期部分52,360,000港元須於二零二五年八月償還。

貸款22,060,000港元為無抵押及免息。即期部分12,760,000港元須於一年內償還。非即期部分9,300,000港元須於一年後但兩年內償還。

Notes to the Unaudited Interim Financial Report

未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

16 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 2022 and 2021.

(b) Share capital

16 股本、儲備及股息

(a) 中期期間應付權益股東股息

董事不建議就截至二零二二年及二零二一年九月三十日止六個月派付中期股息。

(b) 股本

		At 30 September 2022		At 31 March 2022	
		於二零二二年九月三十日		於二零二二年三月三十一日	
		No. of shares	Amount	No. of shares	Amount
		股份數目	金額	股份數目	金額
		'000	\$'000	'000	\$'000
		千股	千港元	千股	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 2022/2021	於二零二二年／二零二一年四月一日	492,984	4,930	374,984	3,750
Share issued	已發行股份	-	-	118,000	1,180
At 30 September 2022/ At 31 March 2022	於二零二二年九月三十日／ 於二零二二年三月三十一日	492,984	4,930	492,984	4,930

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未經審核中期財務報告附註

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(除非另有註明，否則均以港元表示)

17 MATERIAL RELATED PARTY TRANSACTIONS

17 重大關連方交易

(a) Key management personnel remuneration

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

(a) 主要管理層人員薪酬

主要管理層人員的薪酬(包括支付予本公司董事的款項)如下:

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2022	2021
		二零二二年	二零二一年
		\$'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	3,666	3,854
Retirement scheme contributions	退休計劃供款	81	83
		3,747	3,937

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未經審核中期財務報告附註

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17 MATERIAL RELATED PARTY TRANSACTIONS (Continued)

17 重大關連方交易 (續)

(b) Transactions with other related parties

(b) 與其他關連方進行之交易

In addition to the transactions and balances disclosed elsewhere in this interim financial report, the Group entered into the following material related party transactions under the ordinary course of business and were carried out on normal commercial terms:

除本中期財務報告的其他部分所披露的交易和結餘外，本集團於日常業務過程中以一般商業條款進行之重大關連方交易如下：

	Six months ended 30 September 截至九月三十日止六個月	
	2022 二零二二年 \$'000 千港元	2021 二零二一年 \$'000 千港元
Property management services income from:		
Property management services income from:		
– entities controlled by the Company's controlling shareholder	11,726	13,068
– entities over which the Company's controlling shareholder has significant influence	24,306	17,068
	36,032	30,136

18 COMPARATIVE FIGURES

18 比較數字

Rental deposits have been reclassified to conform to current year's presentation.

租賃按金已重新分類，以符合本年度的呈列方式。

The logo consists of the letters 'AUX' in a bold, blue, sans-serif font. The background of the entire page is a light beige color with a pattern of small, semi-transparent dots. There are also several large, overlapping circular and curved shapes in shades of gold and light blue, some with thin gold outlines, scattered across the page.

AUX

AUX INTERNATIONAL HOLDINGS LIMITED

奧克斯國際控股有限公司

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