

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

2023 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
Ms. Chen Lingxiao

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 (*Chairperson*)
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
陳凌曉女士

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 Accounting and 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《會計及財務匯報局條例》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 Bank (Hong Kong) 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

華僑銀行(香港)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 (i) operation of clubbing, restaurant and bar outlets business in Hong Kong (the “**Lifestyle Entertainment Segment**”); (ii) provision of property management services in the People’s Republic of China (the “**PRC**”) (the “**Property Management Segment**”); and (iii) provision of property management related value-added services in the PRC (the “**Property Management Related Value-Added Services**”).

Our Lifestyle Entertainment Segment has faced significant challenges due to the change in macro-economic environment and social preferences, after the Covid-19 pandemic. Despite the Company’s efforts in implementing various strategic changes, the segment has suffered from changes in customer behaviors and preferences, as many potential customers have switched to online entertainment options, alternative venues or cross-border attractions. With the economic downturn and change in consumer attitude, the performance of this segment has shown no significant improvement compared to the Covid-19 pandemic period. Hence, during this challenging period, the Group performance has largely supported by its property management segment.

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**」）之主要業務為(i)於香港經營會所、餐廳及酒吧門市業務（「**生活娛樂分部**」）；(ii)於中華人民共和國（「**中國**」）提供物業管理服務（「**物業管理分部**」）；及(iii)於中國提供物業管理相關增值服務（「**物業管理相關增值服務**」）。

由於Covid-19疫情後宏觀經濟環境及社會傾向產生變化，生活娛樂分部面臨重大挑戰。儘管本公司致力實施各種策略調整，但該分部仍受到客戶行為及喜好轉變的影響（由於許多潛在客戶已轉投網上娛樂活動、其他場所或出遊外地以及經濟低迷所致）。隨著經濟低迷及消費者習慣改變，該分部業績與Covid-19疫情期間相比沒有顯著改善。因此，於該段具挑戰性的時期，本集團的業績主要來自其物業管理業務的貢獻。

Management Discussion and Analysis

管理層討論與分析

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.

With the Group managed over 69 projects with a gross floor area of approximately 11.3 million square metres as at 30 September 2023 and extended its business scope to provide value-added services since the second half of 2022, property management segment continued to be the main drive to the Group's performance during the six months ended 30 September 2023.

FINANCIAL REVIEW

Revenue

The Group recorded revenue of approximately HK\$199.9 million for the six months ended 30 September 2023, representing an increase of 22.7% as compared with approximately HK\$162.9 million for the six months ended 30 September 2022. Such increase is attributable to (i) the commencement of the value-added services in the second half of 2022, contributing a revenue of approximately HK\$40.8 million; and (ii) the increase in revenue of approximately HK\$3.8 million from the Lifestyle Entertainment Segment for the six months ended 30 September 2023, which resulted mainly from the resumption of normal business hours after lifting of the Covid-19 prevention measures.

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）。

本集團於二零二三年九月三十日管理超過69個項目（總建築面積約11.3百萬平方米），並自二零二二年下半年起拓展服務範圍至提供增值服務，因此，物業管理分部仍然是帶動本集團截至二零二三年九月三十日止六個月業績的主要來源。

財務回顧

收益

截至二零二三年九月三十日止六個月，本集團錄得收益約199.9百萬港元，較截至二零二二年九月三十日止六個月約162.9百萬港元增加22.7%。該增幅乃由於(i)二零二二年下半年推出的增值服務帶來收益約40.8百萬港元；及(ii)截至二零二三年九月三十日止六個月，因取消Covid-19防疫措施後恢復正常營業時間，生活娛樂分部收益增加約3.8百萬港元。

Management Discussion and Analysis

管理層討論與分析

Staff Costs

The staff costs comprised 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 increased by approximately 3.9% or HK\$2.7 million to approximately HK\$72.2 million for the six months ended 30 September 2023 from approximately HK\$69.5 million for the six months ended 30 September 2022. The increase was mainly due to the increase in the Group's number of staff in the Lifestyle Entertainment Segment.

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 increased by approximately 127.3% or HK\$1.4 million to approximately HK\$2.5 million for the six months ended 30 September 2023 from approximately HK\$1.1 million for the six months ended 30 September 2022. The increase in advertising and marketing expenses was mainly due to the increase of marketing activities of the Group's clubbing business to cope with intense competition and changes in consumer behaviors.

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。員工成本由截至二零二二年九月三十日止六個月約69.5百萬港元增加約3.9%或2.7百萬港元至截至二零二三年九月三十日止六個月約72.2百萬港元。該增幅主要由於本集團生活娛樂分部的員工數目增加。

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二零二二年九月三十日止六個月約1.1百萬港元增加約127.3%或1.4百萬港元至截至二零二三年九月三十日止六個月約2.5百萬港元。廣告及營銷開支增加主要由於本集團會所業務的營銷活動增加，以應對激烈競爭及消費者習慣改變所致。

Management Discussion and Analysis

管理層討論與分析

Utilities Expenses and Repair and Maintenance Expenses

The utilities expenses and repair and maintenance expenses decreased by 14.1% or HK\$2.8 million to approximately HK\$17.1 million for the six months ended 30 September 2023 from approximately HK\$19.9 million during the six months ended 30 September 2022. The utilities expenses and repair and maintenance expenses decreased mainly due to the hygiene measures provided to cope with the outbreak of Covid-19 has been relaxed.

Other Operating Expenses

Other operating expenses included gardening costs, security costs and other miscellaneous expenses. The other operating expenses decreased by approximately 29.2% or HK\$6.6 million to approximately HK\$16.0 million for the six months ended 30 September 2023 from approximately HK\$22.6 million for the six months ended 30 September 2022. The decrease was mainly attributable to the decrease in impairment losses on trade receivables.

水電費以及維修及維護開支

水電費以及維修及維護開支由截至二零二二年九月三十日止六個月約19.9百萬港元減少14.1%或2.8百萬港元至截至二零二三年九月三十日止六個月17.1百萬港元。水電費以及維修及維護開支減少主要由於因應Covid-19疫情爆發而採取的衛生措施有所放鬆。

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二零二二年九月三十日止六個月約22.6百萬港元減少約29.2%或6.6百萬港元至截至二零二三年九月三十日止六個月約16.0百萬港元。該減幅主要由於貿易應收款項減值虧損減少所致。

Management Discussion and Analysis

管理層討論與分析

Results for the period

The Group recorded a net profit for the six months ended 30 September 2023 of approximately HK\$8.5 million as compared to net profit for the six months ended 30 September 2022 of approximately HK\$18.3 million. This was mainly due to the change in denomination of the loan from the controlling shareholder (the “**Loan**”) from Renminbi (“**RMB**”) to Hong Kong dollars (“**HKD**”), as a result of which the Group ceased to record any net foreign exchange gain or loss in respect of the Loan during the six months ended 30 September 2023. In comparison, the Group recorded a net foreign exchange gain of approximately HK\$7.4 million in respect of the then RMB-denominated Loan as a result of the depreciation of RMB against HKD for the six months ended 30 September 2022.

LIQUIDITY, FINANCIAL RESOURCES AND GEARING

As at 30 September 2023, the Group’s total current assets and current liabilities were approximately HK\$359.7 million (31 March 2023: HK\$380.2 million) and HK\$192.0 million (31 March 2023: HK\$234.6 million) respectively, while the current ratio was 1.9 times (31 March 2023: 1.6 times).

期內業績

截至二零二三年九月三十日止六個月，本集團錄得淨溢利約8.5百萬港元，而截至二零二二年九月三十日止六個月則錄得淨溢利約18.3百萬港元。有關減幅乃主要由於控股股東貸款（「**貸款**」）的計值貨幣由人民幣（「**人民幣**」）變更為港元（「**港元**」），而導致本集團截至二零二三年九月三十日止六個月不再就與該貸款有關的任何匯兌收入或虧損淨額入帳。相對之下，由於截至二零二二年九月三十日止六個月人民幣兌港元貶值，本集團就當時以人民幣計值的貸款錄得匯兌收入淨額約7.4百萬港元。

流動資金、財務資源及資產負債

於二零二三年九月三十日，本集團之總流動資產及流動負債分別約為359.7百萬港元（二零二三年三月三十一日：380.2百萬港元）及192.0百萬港元（二零二三年三月三十一日：234.6百萬港元），而流動比率為1.9倍（二零二三年三月三十一日：1.6倍）。

Management Discussion and Analysis

管理層討論與分析

As at 30 September 2023, the Group maintained cash at bank and in hand of approximately HK\$263.1 million (31 March 2023: HK\$286.4 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 2023 was approximately HK\$64.4 million (31 March 2023: HK\$68.6 million), which mainly represented the unsecured loan of HK\$52.4 million was outstanding as at 30 September 2023, 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 Su Yi Property Management Services Co., Ltd (formerly known as Ningbo AUX Property Management Service Co., Ltd.*) (曙一物業服務有限公司). The gearing ratio, which is calculated by dividing total interest-bearing borrowings by total equity, as at 30 September 2023 was approximately 0.3 (31 March 2023: 0.3).

於二零二三年九月三十日，本集團之銀行存款及手頭現金約為263.1百萬港元（二零二三年三月三十一日：286.4百萬港元）。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。

本集團於二零二三年九月三十日的總計息借款約為64.4百萬港元（二零二三年三月三十一日：68.6百萬港元）。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）的於二零二三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曙一物業服務有限公司（前稱為寧波奧克斯物業服務有限公司）的全部股權而作出。於二零二三年九月三十日，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（二零二三年三月三十一日：0.3）。

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 2023, please refer to the interim report for the six months ended 30 September 2023 to be published by the Company. 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。有關截至二零二三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，請參閱本公司即將刊發的截至二零二三年九月三十日止六個月中期報告。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\$220.4 million (31 March 2023: HK\$232.0 million) and loans from the controlling shareholder of approximately HK\$74.8 million as at 30 September 2023 (31 March 2023: HK\$74.4 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 2023.

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

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 2023.

CHARGE ON ASSETS

As at 30 September 2023, the Group did not have any pledged assets (31 March 2023: Nil).

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。於二零二三年九月三十日，本集團的資本架構包括權益約220.4百萬港元（二零二三年三月三十一日：232.0百萬港元）及來自控股股東貸款約74.8百萬港元（二零二三年三月三十一日：74.4百萬港元）。除來自控股股東貸款之外，於二零二三年九月三十日，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

除上文所披露者外，本集團於截至二零二三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。

資產抵押

於二零二三年九月三十日，本集團並無任何已抵押資產（二零二三年三月三十一日：無）。

Management Discussion and Analysis

管理層討論與分析

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 announcement, the Group did not have other plans for material investment or capital assets as at 30 September 2023.

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 or divestment 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.

FOREIGN EXCHANGE EXPOSURE

The Group operates in Hong Kong and the PRC 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.

重大投資或資本資產之未來計劃

除本公告「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，於二零二三年九月三十日，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／或業務收購或出售或縮減投資），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。

外匯風險

本集團於香港及中國經營業務，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。

Management Discussion and Analysis

管理層討論與分析

EMPLOYEE AND REMUNERATION POLICY

As at 30 September 2023, the Group had 1,069 employees (31 March 2023: 994 employees). The Group offers competitive remuneration packages to its staff, including share option scheme, mandatory provident fund schemes and discretionary bonus.

PROSPECTS

Lifestyle Entertainment Segment

The Lifestyle Entertainment Segment has been severely affected by the COVID-19 pandemic, which has reshaped consumer behavior and preferences. The Group is aware of the challenges and considered various options to revitalize the segment, including changing the concept, target market, pricing, and promotion strategies. However, the Group has been struggling to maintain its Lifestyle Entertainment Segment's profitability and cash flow and is facing increasing competition from other competitors and other forms of leisure activities. As the Group is cost-conscious and is realistic about the prospects of the industry and is not ruling out the possibility of scaling down the segment when the leases expire next year if the situation does not improve significantly. The Group will continue to monitor the market situation and segment performance and will make the best decision for its shareholders and stakeholders.

僱員及薪酬政策

於二零二三年九月三十日，本集團有1,069名僱員（二零二三年三月三十一日：994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。

展望

生活娛樂分部

生活娛樂分部受到COVID-19疫情嚴重打擊，COVID-19疫情改變了消費者的行為喜好。本集團抱有危機感，並已考慮不同方案以振興該分部，包括改變概念、目標市場、定價及促銷策略。然而，本集團一直在維持其生活方式娛樂分部的盈利能力和現金流方面苦拼，並要面臨來自其他競爭對手及其他消遣活動日益激烈的競爭。由於本集團具成本意識並認為對行業前景要回歸現實，因此當情況沒有顯著改善時，不排除明年租約到期時縮減該業務的可能性。本集團將繼續注視市場狀況及分部業績，並將為其股東及持份者作出最佳決定。

Management Discussion and Analysis

管理層討論與分析

Property Management Segment

The Group is confident that the Property Management Segment will maintain its steady growth and profitability in the future, despite the slowdown in China's real estate industry. The Group will focus on leveraging its extensive experience and expertise in providing high-quality property management services to a diverse range of properties, including residential, commercial, industrial, and hospital properties.

Property Management Related Value-Added Segment

In addition, the Group will also dedicate resources to further expand its value-added services related to property management to create future growth momentum and create long-term value for its customers and shareholders.

物業管理分部

儘管中國房地產行業放緩，本集團有信心物業管理分部未來仍將保持穩定增長及盈利能力。本集團將專注於利用其豐富經驗及專業知識，為各類物業（包括住宅、商用、工業及醫院物業）提供高質素的物業管理服務。

物業管理相關增值分部

此外，本集團亦將投放資源以進一步拓展物業管理相關增值服務，創造未來增長動力，為客戶及股東創造長期價值。

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 2023 (for the six months ended 30 September 2022: 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 2023.

中期股息

董事會不建議就截至二零二三年九月三十日止六個月派付中期股息（截至二零二二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十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，彼等於截至二零二三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。

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 2023, 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

於二零二三年九月三十日，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	
Huiri 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 Huiri 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 Huiri Limited. Mr. Zheng Jiang was deemed to be interested in the shares of Huiri 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 2023, 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，於二零二三年九月三十日，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 2023, 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

於二零二三年九月三十日，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%
Huiji 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 2023.
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.

附註：

1. 基於本公司於二零二三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。

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 (i) any full-time or part-time employees, executives, or officers of the Company or any of its subsidiaries; (ii) any Directors (including any non-executive Directors and independent non-executive Directors) of the Company or any of its subsidiaries; (iii) any advisers, consultants, suppliers, customers and agents to the Company or any of its subsidiaries; and (iv) such other persons who, in the sole opinion of the Board, will contribute or have contributed to the Group, the assessment criteria of which are: (1) contribution to the development and performance of the Group; (2) quality of work performed for the Group; (3) initiative and commitment in performing his/her duties; and (4) length of service or contribution to the Group.

Pursuant to the transitional arrangements prescribed by the Stock Exchange, with effect from 1 January 2023, among the classes of participants mentioned above, the Company may continue to grant share options under the Share Option Scheme only to those participants who fall within the definition of “eligible participants” under Chapter 17 of the Listing Rules, including, in the case of the Company, primarily directors and employees of the Company or any of its subsidiaries (the “**Eligible Participants**”).

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，董事會可向以下人士授出購股權：(i)本公司或其任何附屬公司之任何全職或兼職僱員、行政人員或高級職員；(ii)本公司或其任何附屬公司之任何董事（包括任何非執行董事及獨立非執行董事）；(iii)本公司或其任何附屬公司之任何顧問、諮詢顧問、供應商、客戶及代理；及(iv)董事會全權認為將會或已對本集團作出貢獻之其他人士，評估標準為：(1)對本集團發展及表現之貢獻；(2)為本集團工作表現之質素；(3)履行職責之主動性及承擔；及(4)於本集團服務或貢獻之年期。

根據聯交所自二零二三年一月一日起生效之過渡性安排規定，在上述各類參與者中，本公司可繼續根據購股權計劃僅向符合上市規則第十七章「合資格參與者」定義之參與者（就本公司而言，主要包括本公司或其任何附屬公司之董事及僱員（「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.

An option shall be deemed to have been granted and accepted by the grantee and to have taken effect when the duplicate offer document constituting acceptance of the options duly signed by the grantee, together with a remittance in favour of the Company of HK\$1.00 by way of consideration for the grant, is received by the Company on or before the relevant acceptance date prescribed by the board of directors. 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 (including its vesting period or vesting date, if any) 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.

The Share Option Scheme shall expire on 2 January 2024.

Up to the six months ended 30 September 2023, 2,745,000 options had been granted by the Company 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。

當本公司於董事會規定之相關接納日期或之前收到承授人正式簽署之購股權要約文件副本（其視作接受）以及以本公司為受益人之1.00港元匯款作為授出代價時，購股權應被視為已授出並已被承授人接納，及隨即生效。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10年屆滿前期間隨時行使。購股權之行使期（包括其歸屬期間或歸屬日期（如有））由董事會全權酌情釐定，惟不得超過授出後10年。

購股權計劃將於二零二四年一月二日屆滿。

截至二零二三年九月三十日止六個月，本公司根據購股權計劃已授出2,745,000份購股權。

Other Information 其他資料

For the six months ended 30 September 2023, no option was granted by the Company under the Share Option Scheme and no option was exercised, canceled or lapsed during the six months ended 30 September 2023.

As at 1 April 2023 and throughout the six months ended 30 September 2023, there was no option outstanding under the Share Option Scheme.

As at 1 April 2023, 30 September 2023 and 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 code provisions as set out in Part 2 of the CG Code during the six months ended 30 September 2023.

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

During the six months ended 30 September 2023, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company’s listed securities.

截至二零二三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，截至二零二三年九月三十日止六個月內亦無任何購股權遭行使、註銷或失效。

於二零二三年四月一日及截至二零二三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。

於二零二三年四月一日、二零二三年九月三十日及本中期報告日期，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十四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，本公司於截至二零二三年九月三十日止六個月已遵守企業管治守則第二部分所載之守則條文。

購買、出售或贖回本公司之上市證券

於截至二零二三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。

Other Information 其他資料

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 this report, including 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 2023, with no disagreement.

CHANGE IN INFORMATION OF THE DIRECTORS

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 2023

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報告（包括本集團採納之會計原則及常規），並討論有關本集團截至二零二三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，並無異議。

有關董事資料的變更

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，二零二三年十一月二十九日

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 2023 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二零二三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 2023 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，使我們相信於二零二三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 2023 – unaudited (Expressed in Hong Kong dollars)
截至二零二三年九月三十日止六個月一未經審核（以港元表示）

		Six months ended 30 September		
		截至九月三十日止六個月		
		2023	2022	
		二零二三年	二零二二年	
		\$'000	\$'000	
		千港元	千港元	
	Note			
	附註			
Revenue	3	199,875		162,931
Other revenue	4	7,329		7,927
Other net (loss)/gain	5	(135)		12,699
Cost of inventories sold		(42,690)		(5,465)
Property cleaning expenses		(33,839)		(36,124)
Staff costs	6(b)	(72,200)		(69,503)
Depreciation and amortisation	6(e)	(4,599)		(4,995)
Property rentals and related expenses		(1,851)		(1,812)
Advertising and marketing expenses		(2,506)		(1,079)
Utilities expenses		(8,198)		(10,142)
Repair and maintenance expenses		(8,921)		(9,719)
Other operating expenses	6(d)	(15,596)		(19,494)
Profit from operations		16,669		25,224
Finance costs	6(a)	(774)		(953)
Profit before taxation	6	15,895		24,271
Income tax	7	(7,428)		(5,981)
Profit for the period		8,467		18,290
Attributable to:				
Equity shareholders of the Company		8,467		15,665
Non-controlling interests		-		2,625
Profit for the period		8,467		18,290
Earnings per share				
Basic and diluted	8	1.7 cents	港仙	3.2 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 2023 – unaudited (Expressed in Hong Kong dollars)
截至二零二三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

		2023	2022
		二零二三年	二零二二年
		\$'000	\$'000
		千港元	千港元
Profit for the period	期內溢利	8,467	18,290
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）	(20,035)	(30,633)
Total comprehensive income for the period	期內全面收益總額	(11,568)	(12,343)
Attributable to:	以下人士應佔：		
Equity shareholders of the Company	本公司權益股東	(11,568)	(14,968)
Non-controlling interests	非控股權益	-	2,625
Total comprehensive income for the period	期內全面收益總額	(11,568)	(12,343)

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 2023 – unaudited (Expressed in Hong Kong dollars)
於二零二三年九月三十日 – 未經審核 (以港元表示)

			At 30 September 2023 於二零二三年 九月三十日	At 31 March 2023 於二零二三年 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	9	物業、廠房及設備	4,055	3,681
Intangible assets	10	無形資產	25,012	30,335
Goodwill	10	商譽	52,305	55,669
Non-current deposits	11	非即期按金	795	3,656
Non-current time deposit		非即期定期存款	57,032	59,684
Deferred tax assets		遞延稅項資產	3,880	4,455
			143,079	157,480
Current assets		流動資產		
Inventories		存貨	874	1,214
Trade and other receivables	11	貿易及其他應收款項	89,020	87,644
Restricted bank deposits	12	受限制銀行存款	6,627	4,967
Cash at bank and in hand		銀行存款及手頭現金	263,143	286,435
			359,664	380,260
Current liabilities		流動負債		
Trade and other payables	13	貿易及其他應付款項	118,341	111,307
Contract liabilities	14	合約負債	49,939	74,035
Amount due to the controlling shareholder		應付控股股東款項	10,703	9,046
Loans from the controlling shareholder	15	來自控股股東貸款	-	22,060
Lease liabilities		租賃負債	11,888	13,535
Current tax payable		即期應付稅項	1,161	4,591
			192,032	234,574

Consolidated Statement of Financial Position

綜合財務狀況表

At 30 September 2023 – unaudited (Expressed in Hong Kong dollars)
於二零二三年九月三十日—未經審核（以港元表示）

		At 30 September 2023 於二零二三年 九月三十日	At 31 March 2023 於二零二三年 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	167,632	145,686
Total assets less current liabilities	資產總值減流動負債	310,711	303,166
Non-current liabilities	非流動負債		
Loans from the controlling shareholder	來自控股股東貸款 15	74,820	52,360
Lease liabilities	租賃負債	169	2,681
Deferred tax liabilities	遞延稅項負債	15,334	16,169
		90,323	71,210
NET ASSETS	資產淨值	220,388	231,956
CAPITAL AND RESERVES	資本及儲備 16		
Share capital	股本	4,930	4,930
Reserves	儲備	215,458	227,026
TOTAL EQUITY	權益總額	220,388	231,956

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 2023 – unaudited (Expressed in Hong Kong dollars)
截至二零二三年九月三十日止六個月一未經審核(以港元表示)

Attributable to equity shareholders of the Company
本公司權益股東應佔

		Share capital	Share premium	Capital reserve	Exchange reserve	Statutory reserve	Accumulated losses	Total	Non-controlling interests	Total equity
		股本	股份溢價	股本儲備	匯兌儲備	法定儲備	累計虧損	總計	非控股權益	權益總額
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
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
Balance at 1 April 2023	於二零二三年四月一日之結餘	4,930	249,542	2,500	(11,804)	24,456	(37,668)	231,956	-	231,956
Changes in equity for the six months ended 30 September 2023:	截至二零二三年九月三十日止六個月之權益變動:									
Profit for the period	期內溢利	-	-	-	-	-	8,467	8,467	-	8,467
Other comprehensive income for the period	期內其他全面收益	-	-	-	(20,035)	-	-	(20,035)	-	(20,035)
Total comprehensive income for the period	期內全面收益總額	-	-	-	(20,035)	-	8,467	(11,568)	-	(11,568)
Transferred to statutory reserve	轉撥至法定儲備	-	-	-	-	2,305	(2,305)	-	-	-
Balance at 30 September 2023	於二零二三年九月三十日之結餘	4,930	249,542	2,500	(31,839)	26,761	(31,506)	220,388	-	220,388

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 2023 – unaudited (Expressed in Hong Kong dollars)
截至二零二三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

2023

2022

二零二三年

二零二二年

\$'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	5,452	1,105
The People's Republic of China (the "PRC") Corporate Income	已付之中華人民共和國 (「中國」)企業		
Tax paid	所得稅	(10,200)	(12,523)
Hong Kong Profits Tax paid	已付之香港利得稅	-	(260)
Net cash used in operating activities	經營活動所用的現金淨額	(4,748)	(11,678)
Investing activities	投資活動		
Payment for the purchase of property, plant and equipment	購買物業、廠房及設備的 款項	(384)	(1,261)
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	4,848	4,241
Other cash flows arising from investing activities	投資活動產生的其他 現金流量	(975)	(1,002)
Net cash generated from investing activities	投資活動產生的現金淨額	3,489	6,585

Condensed Consolidated Cash Flow Statement

簡明綜合現金流量表

For the six months ended 30 September 2023 – unaudited (Expressed in Hong Kong dollars)
截至二零二三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	
		2023	2022
		二零二三年	二零二二年
		\$'000	\$'000
		千港元	千港元
Financing activities	融資活動		
Proceeds from loans from the controlling shareholder	控股股東貸款之所得款項	400	-
Capital return to non-controlling interests	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	(5,476)	(6,038)
Interest element of lease rentals paid	已付租賃租金的利息部分	(252)	(146)
Net cash used in financing activities	融資活動所用的現金淨額	(5,328)	(20,530)
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(6,587)	(25,623)
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	286,435	330,233
Effect of foreign exchange rate changes	外匯匯率變動的影響	(16,705)	(28,046)
Cash and cash equivalents at end of the period	期末現金及現金等價物	263,143	276,564

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 and related value-added 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 2023.

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。本中期財務報告於二零二三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 2023, except for the accounting policy changes that are expected to be reflected in the consolidated financial statements for the financial year ending 31 March 2024. 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二零二三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，惟預期於截至二零二四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 2023. 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二零二三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 the following new and amended HKFRSs that are first effective for the current accounting period of the Group:

- HKFRS 17, *Insurance contracts*
- Amendments to HKAS 8, *Accounting policies, changes in accounting estimates and errors: Definition of accounting estimates*
- Amendments to HKAS 12, *Income taxes: Deferred tax related to assets and liabilities arising from a single transaction*
- Amendments to HKAS 12, *Income taxes: International tax reform – Pillar Two model rules*

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.

The HKICPA has also issued a new HKICPA guidance on the accounting implications of the mandatory provident fund-long service payment offsetting mechanism in July 2023. As the Group is in the process of making an assessment, further impacts may be identified in due course.

2 會計政策變動

香港會計師公會已頒佈以下於本集團本會計期間首次生效的新訂及經修訂的香港財務報告準則：

- 香港財務報告準則第17號，*保險合約*
- 香港會計準則第8號之修訂，*會計政策、會計估計改變及錯誤：會計估計的定義*
- 香港會計準則第12號之修訂，*單一交易中產生的資產及負債相關的遞延稅項*
- 香港會計準則第12號之修訂，*國際稅務改革—第二支柱規則範本*

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。

香港會計師公會亦已於二零二三年七月頒佈強積金—長期服務金抵銷機制會計處理的新香港會計師公會指引。本集團正進行評估，將適時識別進一步影響。

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 and related value-added 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 and related value-added 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 executive management of the Group for the purposes of resource allocation and performance assessment, the Group has identified three 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及相關增值服務。

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及相關增值服務收入。

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管理層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，本集團已確認三個可報告分部。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)

3 收益及分部報告 (續)

(a) Disaggregation of revenue

(a) 分拆收益

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

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：

	Six months ended 30 September 截至九月三十日止六個月	
	2022 二零二三年 \$'000 千港元	2021 二零二二年 \$'000 千港元
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*	會所及餐廳經營收益*	
– Hong Kong	10,216	6,411
Revenue from property management contracts#	物業管理合約收益#	
– Mainland China	148,831	156,520
Revenue from property management related value-added services*	與物業管理相關的增值服務收益*	
– Mainland China	40,828	–
	199,875	162,931

* The revenue is recognised at a point in time.

* 收入於某個時間點確認。

The revenue is recognised over time.

收入於一段時間內確認。

The Group's customer base is diversified and no individual customer (six months ended 30 September 2022: Nil) with whom transactions have exceeded 10% of the Group's revenue.

本集團的客戶群多元化，且並無（截至二零二二年九月三十日止六個月：無）個別客戶進行的交易佔本集團收益逾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 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 (Continued)

For property management services, the Group recognises revenue as the services are provided that correspond directly with the value of performance completed. The Group has applied the practical expedient in HKFRS 15 to its revenue from property management contracts for not to disclose the remaining performance obligations under the Group's existing contracts as these contracts do not have a fixed term.

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

3 收益及分部報告 (續)

(a) 分拆收益 (續)

就物業管理服務而言，本集團於提供與已完成履約的價值直接對應的服務時確認收益。本集團已將香港財務報告準則第15號之可行權宜方法應用於物業管理合約之收益，由於該等合約並無固定年期，故並無披露本集團現有合約項下之剩餘履約義務。

本集團透過不同分部管理其業務，以業務線及地理位置綜合劃分。按照向本集團最高行政管理層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，本集團已確認三個可報告分部。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)

3 收益及分部報告 (續)

(a) Disaggregation of revenue (Continued)

(a) 分拆收益 (續)

Segment	Business	分部	業務
Lifestyle entertainment – Hong Kong	Sales of food and beverages and tobacco products from operation of clubbing business and restaurant and bar outlets	生活娛樂 – 香港	於會所業務、餐廳及酒吧門市經營中銷售食物及飲品以及煙草產品
Property management – Mainland China	Provision of property management services	物業管理 – 中國內地	提供物業管理服務
Property management related value-added services – Mainland China	Sales of living consumption and festive products and provision of household cleaning services and repair services in the community	與物業管理相關之增值服務 – 中國內地	於社區內銷售生活用品及節日產品，以及提供家居清潔服務及維修服務

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 executive management of the Group for the purposes of resource allocation and assessment of segment performance for the six months ended 30 September 2023 is set out below.

就截至二零二三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管理層提供有關本集團可報告分部之資料載於下文。

	Lifestyle entertainment – Hong Kong		Property management – Mainland China		Property management related value-added services – Mainland China		Total	
	2023	2022	2023	2022	2023	2022	2023	2022
	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年	二零二三年	二零二二年
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Revenue from external customers and reportable segment revenue	10,216	6,411	148,831	156,520	40,828	-	199,875	162,931
Reportable segment (loss)/profit (adjusted EBITDA)	(6,853)	(6,915)	23,599	21,301	1,228	-	17,974	14,386
	At 30 September 2023	At 31 March 2023	At 30 September 2023	At 31 March 2023	At 30 September 2023	At 31 March 2023	At 30 September 2023	At 31 March 2023
	於二零二三年九月三十日	於二零二三年三月三十一日	於二零二三年九月三十日	於二零二三年三月三十一日	於二零二三年九月三十日	於二零二三年三月三十一日	於二零二三年九月三十日	於二零二三年三月三十一日
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
Reportable segment assets	7,920	7,928	484,313	504,367	4,826	10,174	497,059	522,469
Reportable segment liabilities	30,184	25,188	151,224	169,456	753	4,504	182,161	199,148

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 (loss)/gain, 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(虧損)／收入淨額、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

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)

(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	
		2023	2022
		二零二三年	二零二二年
		\$'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	17,974	14,386
Other revenue	其他收益	7,329	7,927
Other net (loss)/gain	其他(虧損)/收入淨額	(135)	12,699
Depreciation and amortisation	折舊及攤銷	(4,599)	(4,995)
Finance costs	融資成本	(774)	(953)
Unallocated head office and corporate expenses	未分配總部及企業開支	(3,900)	(4,793)
Consolidated profit before taxation	除稅前綜合溢利	15,895	24,271

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)

4 OTHER REVENUE

4 其他收益

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		\$'000	\$'000
		千港元	千港元
Bank interest income	銀行利息收入	4,848	4,241
COVID-19-related rent concessions received	獲得COVID-19相關租金優惠	-	316
Government grants (<i>note</i>)	政府補助 (<i>附註</i>)	773	2,177
Others	其他	1,708	1,193
		7,329	7,927

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 (LOSS)/GAIN

5 其他(虧損)/收入淨額

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		\$'000	\$'000
		千港元	千港元
(Loss)/gain on disposal of property, plant and equipment	出售物業、廠房及設備(虧損)/收入	(111)	4,628
Net foreign exchange (loss)/gain	匯兌(虧損)/收入淨額	(24)	8,071
		(135)	12,699

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(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/(crediting):

6 除稅前溢利

除稅前溢利經扣除／（計入）下列各項後達致：

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2023	2022
		二零二三年	二零二二年
		\$'000	\$'000
		千港元	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	522	807
Interest on lease liabilities	租賃負債之利息	252	146
		774	953
(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	11,145	10,591
Salaries, wages and other benefits	薪金、工資及其他福利	61,055	58,912
		72,200	69,503
(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	81	69

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(除非另有註明，否則均以港元表示)

6 PROFIT BEFORE TAXATION 6 除稅前溢利 (續)

(Continued)

		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 \$'000 千港元	2022 二零二二年 \$'000 千港元
(d) Other operating expenses	(d) 其他經營開支		
(Reversal of)/impairment losses on trade receivables	貿易應收款項 (撥回)/減值虧損	(372)	6,769
Office expenses	辦公費	535	661
Entertainment expenses	業務招待費	935	1,155
Travelling expenses	差旅費	579	733
Legal and professional fees	法律和專業費用	2,543	2,306
Security costs	保安費	1,947	937
Gardening costs	綠化養護費	2,394	2,080
Other tax expenses	其他稅項開支	1,110	995
Bank charges and credit card commissions	銀行手續費及信用卡佣金	790	524
Community event costs	社區活動費用	1,029	704
Other	其他	4,106	2,630
		15,596	19,494
(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	436	834
– right-of-use assets	– 使用權資產	595	529
Amortisation	攤銷	3,568	3,632
		4,599	4,995

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(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	
		2023	2022
		二零二三年	二零二二年
		\$'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	6,971	7,543
Deferred taxation	遞延稅項	457	(1,562)
		7,428	5,981

(a) No provision for Hong Kong Profits Tax had been made for the six months ended 30 September 2023 and 2022, as the subsidiaries of the Group in Hong Kong sustained a loss for taxation purpose or do not generate any assessable income.

(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或無產生任何應課稅收入，故截至二零二三年及二零二二年九月三十日止六個月並未就香港利得稅作出撥備。

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(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 Su Yi Property Management Service Co., Ltd ("Su Yi") (formerly known as Ningbo AUX Property Management Services Co., Ltd), 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 2023.

- (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.

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 \$8,467,000 (six months ended 30 September 2022: \$15,665,000) and the weighted average of 492,984,000 (six months ended 30 September 2022: 492,984,000) ordinary shares in issue during the interim period.

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%。

曙一物業服務有限公司（「曙一」，前稱為寧波奧克斯物業服務有限公司，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%的稅率估計截至二零二三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。

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8,467,000港元（截至二零二二年九月三十日止六個月：15,665,000港元）及中期期間內已發行普通股加權平均數492,984,000股（截至二零二二年九月三十日止六個月：492,984,000股）計算所得。

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8 EARNINGS PER SHARE

(Continued)

(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 2023 and 2022.

9 PROPERTY, PLANT AND EQUIPMENT

(a) Right-of-use assets

During the six months ended 30 September 2023, the Group entered into a number of lease agreements for use of head office and staff accommodation, and therefore recognised the addition to right-of-use assets of \$1,333,000 (six months ended 30 September 2022: \$Nil).

Right-of-use assets of a lease agreement was disposed of upon the lease expired (with net book value of \$Nil) during the six months ended 30 September 2023 (six months ended 30 September 2022: \$Nil).

8 每股盈利 (續)

(b) 每股攤薄盈利

每股攤薄盈利與每股基本盈利相同，此乃由於截至二零二三年及二零二二年九月三十日止六個月概無潛在攤薄普通股。

9 物業、廠房及設備

(a) 使用權資產

截至二零二三年九月三十日止六個月，本集團訂立數份租賃協議以使用總辦事處及員工宿舍，因此確認添置使用權資產1,333,000港元（截至二零二二年九月三十日止六個月：零元）。

截至二零二三年九月三十日止六個月，租賃協議的使用權資產於租賃期滿後出售（帳面淨值為零元）（截至二零二二年九月三十日止六個月：零元）。

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9 PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Acquisitions and disposals of owned assets

During the six months ended 30 September 2023, the Group acquired items of furniture and fixture, leasehold improvement, and motor vehicles with a cost of \$362,000 (six months ended 30 September 2022: \$399,000), \$Nil (six months ended 30 September 2022: \$803,000), and \$22,000 (six months ended 30 September 2022: \$59,000) respectively. Items of furniture and fixture with a net book value of HK\$111,000 were disposed of during the six months ended 30 September 2023 (six months ended 30 September 2022: \$Nil), resulting in a loss on disposal of \$111,000 (six months ended 30 September 2022: \$Nil).

10 INTANGIBLE ASSETS AND GOODWILL

These balances mainly arose from the acquisitions of Su Yi 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 Su Yi 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.

9 物業、廠房及設備 (續)

(b) 收購及出售自有資產

截至二零二三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362,000港元（截至二零二二年九月三十日止六個月：399,000港元）、零元（截至二零二二年九月三十日止六個月：803,000港元）及22,000港元（截至二零二二年九月三十日止六個月：59,000港元）。截至二零二三年九月三十日止六個月，已出售帳面淨值為111,000港元的家具及固定裝置項目（截至二零二二年九月三十日止六個月：零元），導致錄得出售虧損111,000港元（截至二零二二年九月三十日止六個月：零元）。

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曙一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)曙一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。

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(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:

	At 30 September 2023	At 31 March 2023
	於二零二三年 九月三十日 \$'000 千港元	於二零二三年 三月三十一日 \$'000 千港元
Property management business	52,305	55,669
Operation of restaurant and bar outlets*	-	-
	52,305	55,669

* 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.

During the six months ended 30 September 2023, the operation of the property management business continued to be profit-making and thus no impairment indicator for the respective goodwill has been identified.

10 無形資產及商譽 (續)

商譽分配至本集團所識別的金產生單位(「現金產生單位」)如下:

	At 30 September 2023	At 31 March 2023
	於二零二三年 九月三十日 \$'000 千港元	於二零二三年 三月三十一日 \$'000 千港元

* 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。

截至二零二三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。

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11 NON-CURRENT DEPOSITS AND TRADE AND OTHER RECEIVABLES

11 非即期按金及貿易及其他應收款項

		At 30 September 2023 於二零二三年 九月三十日 \$'000 千港元	At 31 March 2023 於二零二三年 三月三十一日 \$'000 千港元
Non-current assets	非流動資產		
Rental deposits	租賃按金	-	3,656
Other deposits	其他按金	795	-
		795	3,656
Current assets	流動資產		
Trade receivables, net of loss allowance (note)	貿易應收款項，扣除虧損撥備 (附註)	69,342	71,395
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	19,678	16,249
		89,020	87,644

Note: At 30 September 2023, trade and other receivables of the Group included amounts due from entities controlled by Mr. Zheng Jian Jiang, the Company's controlling shareholder, of \$4,326,000 (31 March 2023: \$3,452,000) and entities over which Mr. Zheng Jian Jiang has significant influence, of \$3,214,000 (31 March 2023: \$2,785,000). The amounts represent property management fees receivable arisen in the ordinary course of business.

附註：於二零二三年九月三十日，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4,326,000港元（二零二三年三月三十一日：3,452,000港元）以及鄭堅江先生對其具重大影響的實體的應收款項3,214,000港元（二零二三年三月三十一日：2,785,000港元）。該金額為日常業務過程中產生的應收物業管理費。

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11 NON-CURRENT 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	At
		30 September	31 March
		2023	2023
		於二零二三年	於二零二三年
		九月三十日	三月三十一日
		\$'000	\$'000
		千港元	千港元
Within 1 month	一個月內	32,550	33,883
Over 1 month to 3 months	超過一個月至三個月	8,291	10,049
Over 3 months to 6 months	超過三個月至六個月	9,276	6,644
Over 6 months to 1 year	超過六個月至一年	9,462	9,391
Over 1 year	一年以上	9,763	11,428
		69,342	71,395

The amount of the Group's deposits, prepayment and other receivables expected to be recovered or recognised as expense after more than one year is \$795,000 (31 March 2023: \$3,656,000, which mainly represent rental deposits for a club of the Group). All of the other trade and other receivables are expected to be recovered or recognised as expense within one year.

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795,000港元（二零二三年三月三十一日：3,656,000港元，主要為本集團會所的租賃按金）。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。

12 RESTRICTED BANK DEPOSITS

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

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，作為曙一存置之維修及保養基金。

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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 2023 於二零二三年 九月三十日 \$'000 千港元	At 31 March 2023 於二零二三年 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	15,151	14,029
– over 3 months to 6 months	– 超過三個月至 六個月	9,787	9,590
– over 6 months to 1 year	– 超過六個月至 一年	2,293	2,225
– over 1 year	– 一年以上	1,247	1,209
		28,478	27,053
Deposits received from property occupants/owners	來自物業住戶／ 業主收取按金	16,240	18,364
Receipts on behalf of utilities companies	代表公用事業公司 收款	15,848	16,544
Amounts due to related parties	應付關連方款項	1,597	1,807
Other payables and accrued charges	其他應付款項及 應計費用	56,178	47,539
		118,341	111,307

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.

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。

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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 \$52,360,000 is unsecured, interest bearing at 2% per annum and repayable in August 2025.

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

The loan of \$400,000 is unsecured, interest-free and repayable in September 2025.

15 來自控股股東貸款

貸款52,360,000港元為無抵押，年利率為2%及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。當中12,760,000港元及9,300,000港元分別須於一年後但兩年內及兩年後但三年內償還。

貸款400,000港元為無抵押、免息，及須於二零二五年九月償還。

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 2023 and 2022.

16 股本、儲備及股息

(a) 中期期間應付權益股東股息

董事不建議就截至二零二三年及二零二二年九月三十日止六個月派付中期股息。

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16 CAPITAL, RESERVES AND DIVIDENDS (Continued)

(b) Share capital

		At 30 September 2023 於二零二三年九月三十日		At 31 March 2023 於二零二三年三月三十一日	
		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 30 September 2023, 1 April 2023, 31 March 2023 and 1 April 2022	於二零二三年九月三十日、 二零二三年四月一日、 二零二三年三月三十一日 及二零二二年四月一日	492,984	4,930	492,984	4,930

16 股本、儲備及股息 (續)

(b) 股本

17 MATERIAL RELATED PARTY TRANSACTIONS

(a) Key management personnel remuneration

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

		Six months ended 30 September 截至九月三十日止六個月	
		2023 二零二三年 \$'000 千港元	2022 二零二二年 \$'000 千港元
Salaries and other short-term employee benefits	薪金及其他短期 僱員福利	4,138	3,666
Retirement scheme contributions	退休計劃供款	84	81
		4,222	3,747

17 重大關連方交易

(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：

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)

17 MATERIAL RELATED PARTY TRANSACTIONS (Continued)

17 重大關連方交易 (續)

(b) Transactions with other related parties

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:

(b) 與其他關連方進行之交易

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	
		2023 二零二三年 \$'000 千港元	2022 二零二二年 \$'000 千港元
Property management services income from:	物業管理服務收入來自：		
- entities controlled by the Company's controlling shareholder	- 由本公司控股股東控制的實體	11,731	11,726
- entities over which the Company's controlling shareholder has significant influence	- 本公司控股股東對其具重大影響的實體	17,340	24,306
		29,071	36,032
Short-term lease expense paid to related parties	支付予關聯方的短期租賃費用	8	300

18 COMPARATIVE FIGURES

18 比較數字

Certain comparative figures have been reclassified to conform to current year's presentation.

若干比較數字已重新分類，以使其與本年之呈列一致。

The logo for AUX International Holdings Limited, featuring the letters 'AUX' in a bold, dark blue, sans-serif font. The background is a light beige color with abstract geometric shapes in white and gold, including diamonds and rectangles, some with a glowing effect.

AUX INTERNATIONAL HOLDINGS LIMITED

奧克斯國際控股有限公司

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