



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

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立的有限公司)

Stock Code 股份代號 : 8148



Interim Report
中期報告
2022

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

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

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

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

香港聯合交易所有限公司（「聯交所」）GEM的特色

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

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

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

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

RESULTS

業績

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

本公司董事會（「董事會」）公佈本公司及其附屬公司（統稱「本集團」）截至二零二二年六月三十日止三個月及六個月之簡明綜合中期業績及二零二一年同期之比較數字。本集團截至二零二二年六月三十日止三個月及六個月之中期業績為未經審核，惟已獲本公司審核委員會（「審核委員會」）審閱及批准。

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the three months and six months ended 30 June 2022
(Expressed in Hong Kong dollars)

截至二零二二年六月三十日止三個月及六個月
(以港元列示)

		Note 附註	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
			2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Continuing operations	持續經營業務					
Revenue	收益	2	6,121	3,803	12,284	9,799
Cost of sales	銷售成本		(1,999)	(2,821)	(3,541)	(4,827)
Gross profit	毛利		4,122	982	8,743	4,972
Other income	其他收入	4	376	–	376	238
Administrative expenses	行政開支		(1,348)	(4,110)	(2,677)	(8,334)
Research and development expenses	研發開支		(2,546)	(938)	(5,014)	(1,872)
Selling and distribution expenses	銷售及分銷開支		(557)	(568)	(1,133)	(1,119)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the three months and six months ended 30 June 2022
(Expressed in Hong Kong dollars)

截至二零二二年六月三十日止三個月及六個月
(以港元列示)

		Note 附註	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
			2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (Re-presented) (重新呈列)
Profit/(loss) from operations	經營溢利／(虧損)		47	(4,634)	295	(6,115)
Finance costs	融資成本	5(a)	(66)	(440)	(107)	(834)
Profit/(loss) before taxation	除稅前溢利／(虧損)	5	(19)	(5,074)	188	(6,949)
Income tax	所得稅	6	-	-	-	-
Profit/(loss) for the period from continuing operations	持續經營業務之 期內溢利／(虧損)		(19)	(5,074)	188	(6,949)
Discontinued operation	已終止經營業務	7				
Profit/(loss) for the period from discontinued operation	已終止經營業務之 期內溢利／(虧損)		16	(83)	43	(19,692)
Profit/(loss) for the period	期內溢利／(虧損)		(3)	(5,157)	231	(26,641)
Attributable to:	以下人士應佔：					
Owners of the Company	本公司擁有人					
- From continuing operations	- 來自持續經營業務		(14)	(4,828)	199	(6,295)
- From discontinued operation	- 來自已終止經營業務		16	(83)	43	(19,692)
			2	(4,911)	242	(25,987)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

簡明綜合損益表

For the three months and six months ended 30 June 2022
(Expressed in Hong Kong dollars)

截至二零二二年六月三十日止三個月及六個月
(以港元列示)

		Note 附註	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
			2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Non-controlling interests	非控股權益					
– From continuing operations	– 來自持續經營業務		(5)	(246)	(11)	(654)
– From discontinued operation	– 來自已終止經營業務		–	–	–	–
			(5)	(246)	(11)	(654)
Profit/(loss) for the period	期內溢利／(虧損)		(3)	(5,157)	231	(26,641)
			HK cents 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核) (Re-presented) (重新呈列)	HK cents 港仙 (Unaudited) (未經審核)	HK cents 港仙 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Earnings/(loss) per share	每股盈利／(虧損)					
Basic and diluted (HK cents)	基本及攤薄 (港仙)					
– From continuing operations	– 來自持續經營業務	9	(0.00)*	(0.38)	0.02	(0.49)
– From discontinued operation	– 來自已終止經營業務	9	0.00*	(0.01)	0.00*	(1.55)
			0.00*	(0.39)	0.02	(2.04)

* Less than HK cents 0.01

* 少於0.01港仙

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

簡明綜合損益及其他全面收益表

For the three months and six months ended 30 June 2022
(Expressed in Hong Kong dollars)

截至二零二二年六月三十日止三個月及六個月
(以港元列示)

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Profit/(loss) for the period	期內溢利／(虧損)	(3)	(5,157)	231	(26,641)
Other comprehensive income/ (expense) for the period, net of nil tax	期內其他全面收益／ (開支)，經扣除零稅項				
Item that may be classified subsequently to profit or loss:	其後可能重新分類至 損益之項目：				
Exchange differences on translation of financial statements of foreign operations	換算外國業務 財務報表之匯兌差額	-	-	1	(16)
		-	-	1	(16)
Total comprehensive income/ (expense) for the period	期內全面收益／(開支) 總額	(3)	(5,157)	232	(26,657)
Attributable to:	以下人士應佔：				
Owners of the Company	本公司擁有人				
- From continuing operations	- 來自持續經營業務	(14)	(4,828)	200	(6,311)
- From discontinued operation	- 來自已終止經營業務	16	(83)	43	(19,692)
		2	(4,911)	243	(26,003)
Non-controlling interests	非控股權益				
- From continuing operations	- 來自持續經營業務	(5)	(246)	(11)	(654)
- From discontinued operation	- 來自已終止經營業務	-	-	-	-
		(5)	(246)	(11)	(654)
Total comprehensive income/ (expense) for the period	期內全面收益／(開支) 總額	(3)	(5,157)	232	(26,657)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

As at 30 June 2022

於二零二二年六月三十日

(Expressed in Hong Kong dollars)

(以港元列示)

		<i>Note</i>	At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備		252	268
Intangible assets	無形資產		–	–
Goodwill	商譽		20,236	20,236
Right-of-use assets	使用權資產		1,024	1,240
			21,512	21,744
Current assets	流動資產			
Trade and other receivables	應收賬款及其他應收款	10	7,139	5,235
Loans receivable	應收貸款	11	4,908	4,908
Interest receivables	應收利息	11	–	–
Cash and cash equivalents	現金及現金等值物		5,335	3,791
			17,382	13,934
Current liabilities	流動負債			
Other payables	其他應付款		1,524	1,992
Contract liabilities	合約負債	12	6,869	4,652
Interest-bearing borrowing	付息借款	13	2,348	908
Lease liabilities	租賃負債		843	734
			11,584	8,286
Net current assets	流動資產淨值		5,798	5,648
Total assets less current liabilities	資產總值減流動負債		27,310	27,392

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

As at 30 June 2022

(Expressed in Hong Kong dollars)

於二零二二年六月三十日

(以港元列示)

		Note	At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
		附註		
Non-current liabilities	非流動負債			
Lease liabilities	租賃負債		196	510
			196	510
NET ASSETS	資產淨值		27,114	26,882
Capital and reserves	資本及儲備			
Share capital	股本	14	50,906	50,906
Reserves	儲備		(19,288)	(19,531)
Total equity attributable to owners of the Company	本公司擁有人應佔權益總額		31,618	31,375
Non-controlling interests	非控股權益		(4,504)	(4,493)
TOTAL EQUITY	權益總額		27,114	26,882

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

簡明綜合權益變動表

For the six months ended 30 June 2022
(Expressed in Hong Kong dollars)

截至二零二二年六月三十日止六個月
(以港元列示)

		Attributable to owners of the Company 本公司擁有人應佔							Non- controlling interests	Total	
		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Capital surplus 資本盈餘 HK\$'000 千港元	Exchange reserve 匯兌儲備 HK\$'000 千港元	Other reserve 其他儲備 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Total 總計 HK\$'000 千港元	Total 總計 HK\$'000 千港元	
At 1 January 2021 (audited)	於二零二一年一月一日 (經審核)	50,906	381,490	2,427	16,699	(66)	(415)	(336,351)	114,690	141	114,831
Changes in equity for the period:	期內權益變動：										
Loss for the period	期內虧損	-	-	-	-	-	-	(25,987)	(25,987)	(654)	(26,641)
Other comprehensive expense for the period, net of nil tax - Exchange differences on translation of financial statements of foreign operations	期內其他全面開支總額， 經扣除零稅項 換算外國業務財務報表之 匯兌差額	-	-	-	-	(10)	-	-	(10)	(6)	(16)
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	(10)	-	(25,987)	(25,997)	(660)	(26,657)
At 30 June 2021 (unaudited)	於二零二一年六月三十日 (未經審核)	50,906	381,490	2,427	16,699	(76)	(415)	(362,338)	88,693	(519)	88,174
At 1 January 2022 (audited)	於二零二二年一月一日 (經審核)	50,906	381,490	2,427	16,699	(44)	(102)	(420,001)	31,375	(4,493)	26,882
Changes in equity for the period:	期內權益變動：										
Profit/(loss) for the period	期內溢利/(虧損)	-	-	-	-	-	-	242	242	(11)	231
Other comprehensive income for the period, net of nil tax - Exchange differences on translation of financial statements of foreign operations	期內其他全面收益總額， 經扣除零稅項 換算外國業務財務報表之 匯兌差額	-	-	-	-	1	-	-	1	-	1
Total comprehensive income/(expense) for the period	期內全面收益/(開支) 總額	-	-	-	-	1	-	242	243	(11)	232
At 30 June 2022 (unaudited)	於二零二二年六月三十日 (未經審核)	50,906	381,490	2,427	16,699	(43)	(102)	(419,759)	31,618	(4,504)	27,114

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

簡明綜合現金流量表

For the six months ended 30 June 2022
(Expressed in Hong Kong dollars)

截至二零二二年六月三十日止六個月
(以港元列示)

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核)
Net cash generated from operating activities	經營活動所得現金淨額	663	1,357
Net cash (used in)/generated from investing activities	投資活動(所用)／所得現金淨額	(64)	3,052
Net cash generated from/(used in) financing activities	融資活動所得／(所用)現金淨額	945	(2,626)
Net increase in cash and cash equivalents	現金及現金等值物增加淨額	1,544	1,783
Cash and cash equivalents at beginning of the period	於期初之現金及現金等值物	3,791	3,415
Effect of foreign exchange rate changes	匯率變動影響	–	(10)
Cash and cash equivalents at end of the period	於期終之現金及現金等值物	5,335	5,188

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

1. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Group's unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and complied with accounting standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The unaudited condensed consolidated financial statements also include the applicable disclosure requirements of the Hong Kong Companies Ordinances and GEM Listing Rules. They are prepared under the historical cost convention.

The accounting policies adopted in preparation of the unaudited condensed consolidated financial statements are consistent with those used in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2021, except for the adoption of the new and revised HKFRSs.

In the current period, the Group has adopted all the new and revised HKFRSs issued by the HKICPA that are relevant to its operations and effective for its accounting period beginning on 1 January 2022. The adoption of these new and revised HKFRSs did not result in significant changes to the Group's accounting policies and amounts reported for the current and prior periods.

The Group has not applied the new and revised HKFRSs that have been issued but are not yet effective. The Group has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether these new HKFRSs would have a material impact on its results of operations and financial position.

The unaudited condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2021.

1. 編製基準及會計政策

本集團未經審核簡明綜合財務報表乃根據香港公認會計原則及遵照香港會計師公會（「香港會計師公會」）頒佈之香港財務報告準則（「香港財務報告準則」）而編製。未經審核簡明綜合財務報表亦包括香港公司條例及GEM上市規則之適用披露規定。未經審核簡明綜合財務報表乃按歷史成本慣例編製。

編製未經審核簡明綜合財務報表所採納之會計政策與編製本集團截至二零二一年十二月三十一日止年度之年度綜合財務報表所使用者一致，惟採納該等新訂及經修訂香港財務報告準則除外。

於本期間內，本集團已採納香港會計師公會所頒佈與其經營相關，並於二零二二年一月一日開始之會計期間生效之所有新訂及經修訂香港財務報告準則。採納該等新訂及經修訂香港財務報告準則並無對本集團之會計政策及本期間及過往期間所呈報之金額造成重大變動。

本集團尚未應用已頒佈但尚未生效的新訂及經修訂香港財務報告準則。本集團已開始評估該等新訂香港財務報告準則的影響，但仍未能指出該等新訂香港財務報告準則會否對其經營及財務狀況造成重大影響。

本未經審核簡明綜合財務報表並無包括年度財務報表所規定之所有資料及披露事項，故應與本集團截至二零二一年十二月三十一日止年度之年度財務報表一併閱讀。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

2. REVENUE

Revenue represents the sales value of goods and services supplied to customers from the provision of software platform services and revenue generated from mobile games and applications development. An analysis of the Group's revenue within the scope of HKFRS 15 "Revenue from Contracts with Customers" disaggregated by major products or service lines is as follows:

2. 收益

收益指透過提供軟件平台服務而供應予客戶之貨品及服務之銷售價值以及開發手機遊戲及應用所產生之收益。香港財務報告準則第15號「客戶合約收益」範圍內本集團收益按主要產品或服務線劃分之分析如下：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
From continuing operations	來自持續經營業務				
Provision of software platform services	提供軟件平台服務	6,121	3,790	12,284	9,776
Mobile games and applications	手機遊戲及應用	-	13	-	23
		6,121	3,803	12,284	9,799

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

3. SEGMENT REPORTING

The Group determines its operating segments based on the reports reviewed by the chief operating decision-maker, which are used to make strategic decisions.

The Group has two (2021: three) reportable segments. The segments are managed separately as each business offers different products and services and requires different business strategies. No operating segments identified by the chief operating decision-maker have been aggregated in arriving at the reportable segments of the Group. The following summary describes the operations in each of the Group's reportable segments:

Continuing operations

- Software platform: Developing and marketing of patented server based technology and the provision of communications software platform and software related services.
- Mobile games and applications: Game publishing, development of mobile games and related intellectual property and platform, mobile applications and data solutions and provision of IT related solutions

Discontinued operation

- Money lending (“Money Lending Business”): Provision of money lending business through Aurum Pacific Finance Limited (“AP Finance”), a wholly-owned subsidiary of the Company which was a money lender licensed in Hong Kong under the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong) up to 2 June 2021.

3. 分部報告

本集團根據主要營運決策者用作制定決策之審閱報告釐定其營運分部。

本集團有兩個(二零二一年：三個)可報告分部。由於各業務提供不同產品及服務，所需業務策略有所不同，故分部作個別管理。在設定本集團之可報告分部時，主要營運決策者並無將所識別之營運分部彙合。本集團各可報告分部之業務概述如下：

持續經營業務

- 軟件平台：開發及營銷以伺服器為基礎之專利技術及提供通訊軟件平台及軟件相關服務。
- 手機遊戲及應用：發行遊戲、開發手機遊戲和相關知識產權與平台、手機應用及數據解決方案，並提供資訊科技相關解決方案。

已終止經營業務

- 放債 (「放債業務」)：直至二零二一年六月二日，透過奧栢財務有限公司(「奧栢財務」)為放債人條例(香港法例第163章)項下之香港持牌放債人之全資附屬公司提供放債服務。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

3. SEGMENT REPORTING

(a) Business segments

3. 分部報告

(a) 業務分部

		2022 二零二二年				
		Continuing operations 持續經營業務			Discontinued operation 已終止 經營業務	
		Software platform 軟件平台 HK\$'000 千港元 (Unaudited) (未經審核)	Mobile games and applications 手機遊戲及應用 HK\$'000 千港元 (Unaudited) (未經審核)	Sub-total 小計 HK\$'000 千港元 (Unaudited) (未經審核)	Money lending 放債 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
For the six months ended 30 June	截至六月三十日止六個月					
Disaggregated by timing of revenue recognition	按收益確認時間劃分					
Point in time	於某一時間點	4,633	–	4,633	–	4,633
Over time	隨著時間	7,651	–	7,651	–	7,651
Revenue from external customers	來自外界客戶之收益	12,284	–	12,284	–	12,284
Reportable segment profit/(loss) ("adjusted EBITDA")	可報告分部溢利/(虧損) (「經調整EBITDA」)	1,914	(29)	1,885	43	1,928
As at 30 June	於六月三十日					
Reportable segment assets	可報告分部資產	11,205	2,110	13,315	4,965	18,280
Additions to non-current assets	非流動資產增加	64	–	64	–	64
Reportable segment liabilities	可報告分部負債	(7,860)	(150)	(8,010)	(47)	(8,057)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

3. SEGMENT REPORTING (CONTINUED)

(a) Business segments (Continued)

3. 分部報告 (續)

(a) 業務分部 (續)

		2021 (Re-presented) 二零二一年 (重新呈列)				
		Continuing operations 持續經營業務			Discontinued operation 已終止經營業務	
		Software platform 軟件平台 HK\$'000 千港元 (Unaudited) (未經審核)	Mobile games and applications 手機遊戲及應用 HK\$'000 千港元 (Unaudited) (未經審核)	Sub-total 小計 HK\$'000 千港元 (Unaudited) (未經審核)	Money lending 放債 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)
For the six months ended 30 June	截至六月三十日止六個月					
Disaggregated by timing of revenue recognition	按收益確認時間劃分					
Point in time	於某一時間點	5,757	23	5,780	-	5,780
Over time	隨著時間	4,019	-	4,019	773	4,792
Revenue from external customers	來自外界客戶之收益	9,776	23	9,799	773	10,572
Reportable segment profit/(loss) ("adjusted EBITDA")	可報告分部溢利/(虧損) ("經調整EBITDA")	943	(709)	234	944	1,178
As at 30 June	於六月三十日					
Reportable segment assets	可報告分部資產	10,439	13,356	23,795	62,290	86,085
Additions to non-current assets	非流動資產增加	-	920	920	-	920
Reportable segment liabilities	可報告分部負債	(6,698)	(15,936)	(22,634)	(78)	(22,712)

The measure used for reporting segment result is "adjusted EBITDA", i.e., "adjusted earnings before interest, taxes, depreciation and amortisation", where "depreciation and amortisation" is regarded as including impairment losses on non-current assets.

匯報分部業績而採用之計量為「經調整EBITDA」，即「經調整除利息、稅項、折舊及攤銷前溢利」，而「折舊及攤銷」被視作包括非流動資產之減值虧損。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

3. SEGMENT REPORTING (CONTINUED)

(b) Reconciliation of reportable segment revenue, profit or loss, assets and liabilities

3. 分部報告 (續)

(b) 可報告分部收益、損益、資產及負債之對賬

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Revenue	收益		
Reportable segment revenue from continuing operations	來自持續經營業務的可呈報分部收益	12,284	9,799
Reportable segment revenue from discontinued operation	來自已終止經營業務的可呈報分部收益	-	773
		12,284	10,572
Profit/(loss) for the period	期內溢利／(虧損)		
Reportable segment profit from continuing operations	來自持續經營業務的可呈報分部溢利	1,885	234
Reportable segment profit from discontinued operation	來自已終止經營業務的可呈報分部溢利	43	944
Unallocated corporate income and expenses	未分配企業收入及開支	(1,697)	(27,819)
		231	(26,641)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

3. SEGMENT REPORTING (CONTINUED)

(b) Reconciliation of reportable segment revenue, profit or loss, assets and liabilities (Continued)

3. 分部報告 (續)

(b) 可報告分部收益、損益、資產及負債之對賬 (續)

		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Total assets	資產總值		
Reportable segment assets from continuing operations	來自持續經營業務的可呈報分部資產	13,315	23,795
Reportable segment assets from discontinued operation	來自已終止經營業務的可呈報分部資產	4,965	62,290
Unallocated corporate assets	未分配企業資產	20,614	48,982
		38,894	135,067
Total liabilities	負債總額		
Reportable segment liabilities from continuing operations	來自持續經營業務的可呈報分部負債	8,010	22,634
Reportable segment liabilities from discontinued operation	來自已終止經營業務的可呈報分部負債	47	78
Unallocated corporate liabilities	未分配企業負債	3,723	24,181
		11,780	46,893

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

3. SEGMENT REPORTING (CONTINUED)

(b) Reconciliation of reportable segment revenue, profit or loss, assets and liabilities (Continued)

The unallocated corporate income and expenses mainly include depreciation and amortisation, finance costs, impairment loss on goodwill, staff costs and legal and professional fees of head office. The unallocated corporate assets and liabilities mainly include goodwill, property, plant and equipment, right-of-use assets, prepayments, lease liabilities and interest-bearing borrowings. This is the measure reported to the chief operating decision-maker for the purposes of performance assessment and resource allocation.

4. OTHER INCOME

3. 分部報告 (續)

(b) 可報告分部收益、損益、資產及負債之對賬 (續)

未分配企業收入及開支主要包括折舊及攤銷、融資成本、商譽減值虧損、總辦事處員工成本以及法律及專業費用。未分配企業資產及負債則主要包括商譽、物業、廠房及設備、使用權資產、預付款項、租賃負債及付息借款。此乃就表現評估及資源分配向主要營運決策者之匯報方式。

4. 其他收入

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Government grants	政府補助	376	-	376	-
Reversal of impairment loss on trade receivables	應收賬款之減值虧損撥回	-	-	-	58
Sundry income	雜項收入	-	-	-	180
		376	-	376	238

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

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

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

5. PROFIT/(LOSS) BEFORE TAXATION FROM CONTINUING OPERATIONS

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

5. 來自持續經營業務之除稅前溢利／(虧損)

來自持續經營業務之除稅前溢利／(虧損)已扣除／(計入)下列各項：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
(a) Finance costs:	(a) 融資成本：				
Interest on lease liabilities	租賃負債利息	14	6	29	13
Interest on other borrowings	其他借款利息	52	434	78	821
		66	440	107	834
(b) Staff costs (including directors' remuneration):	(b) 員工成本 (包括董事酬金)：				
Salaries, wages and other benefits	薪金、工資及 其他福利	3,966	2,949	7,866	6,215
Contributions to defined contribution retirement plan	固定供款退休計劃 供款	169	109	332	236
		4,135	3,058	8,198	6,451
(c) Other items:	(c) 其他項目：				
Depreciation of property, plant and equipment	物業、廠房及設備折舊	39	1,109	80	2,368
Depreciation of right-of-use assets	使用權資產折舊	205	186	399	380
Reversal of impairment on trade receivables	應收賬款撥回減值	-	-	-	(58)
Loss of disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	-	-	-	332

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

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

(i) Hong Kong Profits Tax

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

(ii) PRC Enterprise Income Tax

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

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

(iii) Income tax from other tax jurisdictions

Pursuant to the income tax rules and regulations, the Group is not subject to income tax in Cayman Islands and the British Virgin Islands.

6. 與持續經營業務有關之綜合損益表所得稅

(i) 香港利得稅

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

(ii) 中國企業所得稅

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

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

(iii) 其他稅務司法權區之所得稅

根據所得稅規則及規例，本集團毋須繳納開曼群島及英屬處女群島所得稅。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

7. DISCONTINUED OPERATION

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

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

As the business operation of the Money Lending Business was considered as a separate major line of business segment of the Group, it was accounted for as a discontinued operation for the year ended 31 December 2021. For the purpose of presenting the discontinued operation in accordance with HKFRS 5 "Non-current Assets Held for Sale and Discontinued Operations", the condensed consolidated statement of profit or loss for the six months ended 30 June 2021 and its related notes have been re-presented.

7. 已終止經營業務

本集團的應收貸款及利息於由本公司一間全資附屬公司(為香港法例第163章放債人條例項下之香港持牌放債人)提供放債服務的放債業務所產生。

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

由於放債業務的業務營運被視為本集團一個獨立業務分部,於截至二零二一年十二月三十一日止年度,其已入賬列作已終止經營業務。根據香港財務報告準則第5號「持作銷售及已終止經營業務的非流動資產」,截至二零二一年六月三十日止六個月之簡明綜合損益表及其相關附註已就呈列已終止經營業務重新呈列。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

7. DISCONTINUED OPERATION (CONTINUED)

7. 已終止經營業務 (續)

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
(a) Results of discontinued operation:	(a) 已終止經營業務業績：				
Revenue	收益	-	-	-	773
Other income, net	其他收入淨額	34	-	71	300
Administrative expenses	行政開支	(18)	(83)	(28)	(20,765)
Profit/(loss) from operation	經營溢利／(虧損)	16	(83)	43	(19,692)
Finance costs	融資成本		-	-	-
Profit/(loss) before taxation	除稅前溢利／(虧損)	16	(83)	43	(19,692)
Income tax	所得稅		-	-	-
Profit/(loss) for the period	期內溢利／(虧損)	16	(83)	43	(19,692)
(b) Profit/(loss) for the period from discontinued operation is arrived at after charging/ (crediting):	(b) 來自已終止經營業務的期內溢利／(虧損)已扣除／(計入)：				
Depreciation of property, plant and equipment	物業、廠房及設備折舊	-	11	-	99
(Reversal of impairment)/ impairment loss on loans and interest receivables	應收貸款及利息(撥回減值)／減值虧損	(34)	(10)	(71)	20,537
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	-	-	-	(300)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

8. INTERIM DIVIDEND

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

8. 中期股息

董事會不建議就截至二零二二年六月三十日止六個月派付任何中期股息(二零二一年：無)。

9. EARNINGS/(LOSS) PER SHARE

(a) Basic earnings/(loss) per share

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

9. 每股盈利／(虧損)

(a) 每股基本盈利／(虧損)

每股基本盈利／(虧損)乃按以下本公司擁有人應佔期間溢利／(虧損)及期內已發行普通股之加權平均數計算：

		Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
		2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)	2022 二零二二年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 二零二一年 HK\$'000 千港元 (Unaudited) (未經審核) (Re-presented) (重新呈列)
Profit/(loss) for the period attributable to owners of the Company	本公司擁有人應佔期內溢利／(虧損)				
- From continuing operations	—來自持續經營業務	(14)	(4,828)	199	(6,295)
- From discontinued operations	—來自已終止經營業務	16	(83)	43	(19,692)
		2	(4,911)	242	(25,987)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

9. EARNINGS/(LOSS) PER SHARE (CONTINUED)

(a) Basic earnings/(loss) per share (Continued)

9. 每股盈利／（虧損）（續）

(a) 每股基本盈利／（虧損）（續）

	Three months ended 30 June 截至六月三十日止三個月		Six months ended 30 June 截至六月三十日止六個月	
	2022 二零二二年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)	2021 二零二一年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)	2022 二零二二年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)	2021 二零二一年 Number of shares 股份數目 '000 千股 (Unaudited) (未經審核)
Weighted average number of ordinary shares in issue during the period	1,272,640	1,272,640	1,272,640	1,272,640
期內已發行普通股之加權平均數				

(b) Diluted earnings/(loss) per share

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

(b) 每股攤薄盈利／（虧損）

由於概無任何潛在攤薄已發行普通股，截至二零二二年及二零二一年六月三十日止期間之每股攤薄盈利／（虧損）與每股基本盈利／（虧損）相同。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

10. TRADE AND OTHER RECEIVABLES

10. 應收賬款及其他應收款

		At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Gross amount of trade receivables	應收賬款總額	6,685	5,537
Less: Loss allowance	減：虧損撥備	(3,958)	(3,958)
		2,727	1,579
Deposits and other receivables	按金及其他應收款	2,385	2,366
Prepayments	預付款	2,027	1,290
		7,139	5,235

All of the Group's trade and other receivables, apart from certain deposits and prepayments of HK\$216,000 (2021: HK\$216,000), are expected to be recovered or recognised as expenses within one year.

除金額為216,000港元(二零二一年：216,000港元)之若干按金及預付款外，本集團預期所有應收賬款及其他應收款可於一年內收回或確認為支出。

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

10. TRADE AND OTHER RECEIVABLES (CONTINUED)

Ageing analysis

As of the end of the reporting period, the ageing analysis of trade receivables, based on the invoice date and net of loss allowance, is as follows:

		At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Within 1 month	少於一個月	1,279	762
More than 1 but less than 3 months	超過一個月但少於三個月	757	743
More than 3 but less than 6 months	超過三個月但少於六個月	287	71
More than 6 but less than 12 months	超過六個月但少於十二個月	404	3
		2,727	1,579

10. 應收賬款及其他應收款 (續)

賬齡分析

於報告期末，應收賬款根據發票日期及扣除虧損撥備之賬齡分析如下：

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

11. LOANS AND INTEREST RECEIVABLES

The Group's loans and interest receivables arose from the Money Lending Business which has been classified as discontinued operation in September 2021 as a result of the Group's decision to cease the operation.

11. 應收貸款及利息

本集團之應收貸款及利息產生自放債業務，於二零二一年九月已分類為已終止經營業務，原因為本集團決定終止其營運。

	At 30 June 2022 於二零二二年六月三十日			At 31 December 2021 於二零二一年十二月三十一日		
	Loan portion 貸款部分 HK\$'000 千港元 (Unaudited) (未經審核)	Interest portion 利息部分 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)	Loan portion 貸款部分 HK\$'000 千港元 (Audited) (經審核)	Interest portion 利息部分 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
Secured loans by mortgage 按揭抵押貸款	5,000	298	5,298	5,000	298	5,298
Personal guaranteed loans 個人擔保貸款	47,300	4,589	51,889	47,300	4,589	51,889
Unsecured loans 無抵押貸款	42,111	5,344	47,455	42,166	5,360	47,526
	94,411	10,231	104,642	94,466	10,247	104,713
Less-loss allowance 減：虧損撥備	(89,503)	(10,231)	(99,734)	(89,558)	(10,247)	(99,805)
	4,908	-	4,908	4,908	-	4,908

Loans receivable were interest-bearing at rates ranging from 10.0% to 58.9% (2021: 10.0% to 58.9%) per annum and repayable on maturity date under the terms in contractual agreements or on demand in writing by the Group.

應收貸款按年利率介乎10.0%至58.9% (二零二一年：10.0%至58.9%)計息，並須根據合同協議條款於到期日或按本集團書面要求償還。

Ageing analysis

Ageing analysis was prepared based on contractual due date:

賬齡分析

賬齡分析根據合同到期日編製：

	At 30 June 2022 於二零二二年六月三十日			At 31 December 2021 於二零二一年十二月三十一日		
	Loan portion 貸款部分 HK\$'000 千港元 (Unaudited) (未經審核)	Interest portion 利息部分 HK\$'000 千港元 (Unaudited) (未經審核)	Total 總計 HK\$'000 千港元 (Unaudited) (未經審核)	Loan portion 貸款部分 HK\$'000 千港元 (Audited) (經審核)	Interest portion 利息部分 HK\$'000 千港元 (Audited) (經審核)	Total 總計 HK\$'000 千港元 (Audited) (經審核)
Current (not past due) 即期 (未逾期)	-	-	-	-	-	-
Less than 3 months past due 逾期少於三個月	-	-	-	-	-	-
3 to 6 months past due 逾期三至六個月	-	-	-	-	-	-
Over 6 months past due 逾期六個月以上	4,908	-	4,908	4,908	-	4,908
	4,908	-	4,908	4,908	-	4,908

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

11. LOANS AND INTEREST RECEIVABLES (CONTINUED)

Ageing analysis (Continued)

The credit quality of loans and interest receivables that are neither past due nor impaired was assessed by reference to historical information about counterparty default rates.

12. CONTRACT LIABILITIES

These represent billings in advance of performance under IT service contracts with customers.

When the Group receives a deposit before the service commences, this will give rise to contract liabilities at the start of a contract until the revenue recognised on the project exceeds the amount of the deposits. The Group typically receives a certain deposit, which is negotiated on case by case basis with customers, on acceptance of IT service contracts.

11. 應收貸款及利息 (續)

賬齡分析 (續)

無逾期或減值之應收貸款及利息之信貸質素參考有關交易方過往違約比率之資料作評估。

12. 合約負債

該等金額為與客戶訂立之資訊科技服務合約項下履約預收款項。

倘本集團於服務開始前收取按金，有關按金會於合約開始時產生合約負債，直至有關項目確認收益超過按金金額為止。本集團一般會收取若干按金，有關按金在接納資訊科技服務合約時會根據個別情況與客戶協商。

		At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
At 1 January	於一月一日	4,652	3,830
Decrease in contract liabilities as a result of recognising revenue during the period/year that was included in the contract liabilities at the beginning of the period/year	由於在期／年內確認之收益計入於期／年初之合約負債導致合約負債減少	(2,333)	(2,210)
Increase in contract liabilities as a result of billing in advance of performance under IT service contracts	由於資訊科技服務合約項下履約預收款項導致合約負債增加	6,824	21,035
Decrease in contract liabilities as a result of recognising revenue in respect of the new contract liabilities entitled during the period/year	由於在期／年內確認新合約負債相關收益導致合約負債減少	(2,274)	(18,003)
At period/year end	於期／年末	6,869	4,652

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

12. CONTRACT LIABILITIES (CONTINUED)

The amount of billings in advance of performance expected to be recognised as revenue after more than one year is HK\$61,000 (2021: HK\$134,000).

13. INTEREST-BEARING BORROWING

The interest-bearing borrowing is unsecured, repayable within one year or on demand (including those with repayable on demand clause).

12. 合約負債 (續)

預期將於逾一年後確認為收益之履約預收款項金額為61,000港元 (二零二一年：134,000港元)。

13. 附息借款

附息借款為無抵押、須於一年內償還或按
要求償還 (包括設有按
要求償還條款之借款)。

	At 30 June 2022 於二零二二年 六月三十日 HK\$'000 千港元 (Unaudited) (未經審核)	At 31 December 2021 於二零二一年 十二月三十一日 HK\$'000 千港元 (Audited) (經審核)
Loan from a third party	2,348	908
來自一名第三方之貸款		

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明綜合財務報表附註

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

14. SHARE CAPITAL

Authorised and issued share capital

14. 股本

法定及已發行股本

	Number of shares 股份數目 '000 千股	Amount 金額 HK\$'000 千港元
Authorised:		
Ordinary shares		
At 1 January 2021, 30 June 2021, 1 January 2022 and 30 June 2022 of HK\$0.04 each		
法定：		
普通股		
於二零二一年一月一日、 二零二一年六月三十日、 二零二二年一月一日及 二零二二年六月三十日 每股面值0.04港元	3,000,000	120,000
Issued and fully paid:		
Ordinary shares		
At 1 January 2021, 30 June 2021, 1 January 2022 and 30 June 2022 of HK\$0.04 each		
已發行及繳足：		
普通股		
於二零二一年一月一日、 二零二一年六月三十日、 二零二二年一月一日及 二零二二年六月三十日 每股面值0.04港元	1,272,640	50,906

15. FAIR VALUE MEASUREMENT OF FINANCIAL INSTRUMENTS

The carrying amounts of the Group's financial instruments carried at cost or amortised cost are not materially different from their fair values as at 30 June 2022 and 31 December 2021.

15. 金融工具之公平值計量

本集團按成本或攤銷成本列值之金融工具之賬面值與其於二零二二年六月三十日及二零二一年十二月三十一日之公平值並無重大差異。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

FINANCIAL REVIEW

Revenue

For the six months ended 30 June 2022 (the "Period"), the Group recorded a total revenue of approximately HK\$12,284,000, representing an increase of approximately HK\$2,485,000 or 25.4% as compared with that of approximately HK\$9,799,000 for the same period in 2021. The revenue of the Group was derived from continuing operations, being the developing and marketing of the patented server-based technology and the provision of communications software platform, software related services and the custom-made software development services (the "Software Platform Business") and the game publishing, development of mobile game and related intellectual property and platform, mobile application and data solutions and provision of IT related solutions (the "Mobile Games and Applications Business").

The increment in the Group's revenue was attributed by the increase in segment revenue from the Software Platform Business by approximately HK\$2,508,000, which recorded a segment revenue of approximately HK\$12,284,000 for the Period as compared with that of approximately HK\$9,776,000 in 2021.

The obsolescence of the current mobile games and the postponement of its mobile game development plan as a result of the reassessment of the Group's strategy led to the segment revenue from the Mobile Games and Applications Business to be nil for the Period (2021: approximately HK\$23,000).

Cost of Sales

For the Period, the cost of sales of the Group amounted to approximately HK\$3,541,000 (2021: approximately HK\$4,827,000), which represented a decrease by approximately 26.6%.

Gross Profit

As a result of the aforementioned increase in the total revenue and decrease in cost of sales, gross profit of the Group for the Period increased by approximately 75.8% to approximately HK\$8,743,000 (2021: approximately HK\$4,972,000).

財務回顧 收益

截至二零二二年六月三十日止六個月（「本期間」），本集團錄得總收益約12,284,000港元，較二零二一年同期約9,799,000港元增加約2,485,000港元或25.4%。本集團的收益來自持續經營業務，即開發及營銷以伺服器為基礎之專利技術及提供通訊軟件平台、軟件相關服務及定制軟件開發服務（「軟件平台業務」）及發行遊戲、開發手機遊戲及相關知識產權與平台、手機應用及數據解決方案並提供資訊科技相關解決方案（「手機遊戲及應用業務」）。

本集團收益之增加歸因於軟件平台業務之分部收益增加約2,508,000港元至期內約12,284,000港元，而二零二一年同期則約9,776,000港元。

由於現有手機遊戲過時，以及本集團重新評估策略而導致其手機遊戲開發計劃推遲，導致本期間來自手機遊戲及應用業務的分部收入為零（二零二一年：約23,000港元）。

銷售成本

於本期間，本集團之銷售成本約3,541,000港元（二零二一年：約4,827,000港元），減少約26.6%。

毛利

由於上述總收益增加及銷售成本減少，期內本集團之毛利增加約75.8%至約8,743,000港元（二零二一年：約4,972,000港元）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Administrative and other operating expenses

The administrative and other operating expenses of the Group for the Period amounted to approximately HK\$8,824,000 (2021: approximately HK\$11,325,000), which comprised of administrative expenses, research and development expenses and selling and distribution expenses. The significant decrease in overall expenses was mainly due to the significant decrease in depreciation of property, plant and equipment of HK\$2,288,000 during the Period.

Finance Costs

Finance costs was approximately HK\$107,000 for the Period (2021: approximately HK\$834,000), which mainly comprised of interest on borrowing from a third party and interest on lease liabilities. The decrease in finance cost was mainly due to several bank borrowings wholly repaid in October 2021.

Discontinued operation

Money lending business was discontinued during the year ended 31 December 2021. Profit for the Period from discontinued operation was approximately HK\$43,000 compared with loss of approximately HK\$19,692,000 in 2021. The significant change was mainly due to the cease of the operation of the segment and the significant impairment loss on the loan and interest receivables in 2021 while the Company tried its best to recover those long outstanding loan and interest receivables in the Period. There was a reversal of impairment loss on loan and interest receivables of approximately HK\$71,000 in the Period.

Profit/(loss) for the Period

The consolidated net profit attributable to owners of the Company for the Period amounted to approximately HK\$242,000, compared with that of a net loss of approximately HK\$25,987,000 for the same period in 2021. The significant change in results was mainly due to the significant decrease in the administrative and other operating expenses during the Period.

Dividend

The Board does not recommend the payment of any interim dividend for the Period (2021: Nil).

行政及其他經營開支

於本期間，本集團之行政及其他經營開支約8,824,000港元（二零二一年：約11,325,000港元），其包括行政開支、研發開支和銷售及分銷開支。整體開支之顯著減少主要由於年內顯著減少了物業、廠房及設備折舊約2,288,000港元所致。

融資成本

本期間之融資成本約107,000港元（二零二一年：約834,000港元），主要包括來自一名第三方之借款利息及租賃負債之利息。融資成本之減少主要由於數項銀行借款已於二零二一年十月全數償還。

已終止經營業務

放債業務已於截至二零二一年十二月三十一日止年度內終止業務。期內已終止經營業務之溢利約為43,000港元，相比二零二一年虧損約19,692,000港元。顯著的改變主要歸因於二零二一年終止分部運作及應收貸款及利息之顯著減值虧損準備，而期內本公司盡力收回該等長期欠付的應收貸款及利息。期內應收貸款及利息撥回減值約71,000港元。

本期間溢利／（虧損）

本期間本公司擁有人應佔綜合溢利淨額約為242,000港元，二零二一年同期為虧損淨額約25,987,000港元。業績重大之轉變主要由於本期間內之行政開支及其他經營開支大幅減少所致。

股息

董事會不建議就本期間派付任何中期股息（二零二一年：無）。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Financial Resource and Liquidity

The Group's main business operations and investments are in Hong Kong. At 30 June 2022, the Group had cash and cash equivalents of approximately HK\$5,335,000 (2021: approximately HK\$3,791,000). Most of the cash and cash equivalents are denominated in Hong Kong dollars. The Group will closely monitor exchange rate movement and will take appropriate activities to reduce the exchange risk.

Gearing Ratio

At 30 June 2022, total assets of the Group were approximately HK\$38,894,000 (as at 31 December 2021: approximately HK\$35,678,000) whereas total liabilities were approximately HK\$11,780,000 (as at 31 December 2021: approximately HK\$8,796,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was approximately 30.3% (as at 31 December 2021: approximately 24.7%) and the current ratio, calculated as current assets over current liabilities, was approximately 1.50 (as at 31 December 2021: approximately 1.68). The Directors will continue to take measures to further improve the liquidity and gearing position of the Group.

Capital Structure

As at 30 June 2022, the authorised share capital of the Company was HK\$120,000,000 divided into 3,000,000,000 shares of HK\$0.04 each, of which 1,272,640,000 ordinary shares were in issue and fully paid.

Funding and Treasury Policies

The Group consistently adopts a conservative treasury policy during its development and generally finances its operations and business development with internally generated resources and equity and/or debt financing activities in order to maintain a healthy liquidity position. The Group also strives to reduce exposure to credit risk by performing ongoing credit evaluation of the financial conditions of its clients of Money Lending Business. To manage liquidity risk, the Board closely monitors the financial position of the Group to ensure that the liquidity structure of the Group's assets, liabilities and commitments can meet its funding requirements from time to time.

Foreign Exchange Exposure

The Directors consider that the Group had no material foreign exchange exposure

財務資源及流動資金

本集團之主要業務經營及投資於香港進行。於二零二二年六月三十日，本集團之現金及現金等值物約為5,335,000港元（二零二一年：約3,791,000港元）。大部分現金及現金等值物乃以港元計值。本集團將密切留意匯率變動及採取適當措施降低外匯風險。

負債比率

於二零二二年六月三十日，本集團總資產約為38,894,000港元（於二零二一年十二月三十一日：約35,678,000港元），而總負債則約為11,780,000港元（於二零二一年十二月三十一日：約8,796,000港元）。本集團之負債比率（按總負債除以總資產計算）約為30.3%（於二零二一年十二月三十一日：約24.7%），流動比率（按流動資產除以流動負債計算）約為1.50（於二零二一年十二月三十一日：約1.68）。董事將繼續採取多項措施以進一步改善本集團之流動資金及負債狀況。

資本架構

於二零二二年六月三十日，本公司法定股本為120,000,000港元，分為3,000,000,000股每股面值0.04港元之股份，其中1,272,640,000股普通股為已發行及繳足。

資金及庫務政策

本集團在發展過程中一直採取審慎的庫務政策，一般以內部產生的資源及股權及／或債務融資活動為其經營及業務發展提供資金，以維持穩健的流動資金狀況。本集團亦對放債業務客戶的財務狀況進行持續信貸評估，致力減低所承擔之信貸風險。為管理流動資金風險，董事會密切監察本集團的財務狀況，以確保本集團資產、負債及承擔的流動資金結構能夠滿足其不時的資金所需。

外匯風險

董事認為本集團並無承擔任何重大外匯風險。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

Pledge of Assets

The Group did not have any pledge of assets as at 30 June 2022.

Contingent Liabilities

The Group did not have any significant contingent liabilities as at 30 June 2022.

Employees and Remuneration Policies

As at 30 June 2022, the Group had approximately 46 employees (as at 30 June 2021: 61 employees). The staff costs (including directors' remuneration) were approximately HK\$8,198,000 (2021: approximately HK\$6,451,000) for the Period.

The Group's remuneration policy is revised periodically and determined by reference to market terms, company performance, individual qualifications and performance, and in accordance with the statutory requirements of the respective jurisdiction where the employees are employed.

BUSINESS REVIEW AND PROSPECT

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

Software Platform Business

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

資產抵押

於二零二二年六月三十日，本集團並無任何資產抵押。

或然負債

於二零二二年六月三十日，本集團並無任何重大或然負債。

僱員及薪酬政策

於二零二二年六月三十日，本集團僱用約46名（於二零二一年六月三十日：61名）員工。於本期間，員工成本（包括董事酬金）約8,198,000港元（二零二一年：約6,451,000港元）。

本集團之薪酬政策定期修訂及參考市場情況、公司表現及個人資歷及表現釐定，並符合僱員受僱所在之各自司法管轄區之法定要求。

業務回顧及展望

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

軟件平台業務

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

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

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

Mobile Games and Applications Business

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

Discontinued Operation

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

OUTLOOK

The COVID-19 pandemic situation remains volatile. The anti-pandemic measures, especially the border control and the relevant work-from-home arrangement, not only notably limited the operations and the expansion of the Group, but it have also dealt a heavy blow to the business of various industries, including our potential clients.

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

手機遊戲及應用業務

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

已終止經營業務

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

展望

COVID-19大流行情況仍然不穩定。抗疫措施，尤其是邊境管制和相關的在家工作安排，不僅顯著限制了本集團的經營和擴展，也對包括我們潛在客戶在內的各行各業的業務造成了沉重打擊。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層論述及分析

With the recent improvement of the pandemic, the number of preliminary enquiries has significantly increased. Despite the fact that the enquiries were still in preliminary stage, subject to the resources constraint of the Group and the loosen of COVID-19 restriction by the Hong Kong Government, the Group is optimistic as the improved business environment will vitalize the Group's software platform business in the near future. The Group expects that there is a potential upside of the software platform business once the COVID-19 pandemic situation become stable as the segment has consistent performance despite the unfavourable business environment.

The Group is proposing to redirect its mobile game business to adopt the IP-based approach given the current market condition and the Group's internal resources, which provides the Group with operational and financial flexibility in its future mobile game development. Shifting the focus from self-development approach to an IP-based approach does not exclude the Group from developing and publishing its own games but is able to increase the Group's competitiveness.

隨著近期疫情的好轉，初步查詢的數量顯著增加。儘管查詢仍處於初步階段，但受制於本集團的資源限制和香港政府放寬COVID-19的限制，本集團樂觀地認為改善的商業環境在不遠的將來將為本集團的軟件平台業務注入活力。本集團預計，一旦COVID-19大流行情況穩定，軟件平台業務將有潛在的上行空間，因為儘管業務環境不利，該分部仍保持一致的表現。

鑑於目前的市況及本集團的內部資源，本集團建議將其手機遊戲業務重新調整為採用基於IP的方式，從而為集團未來手機遊戲的發展提供營運及財務靈活性。將重點從自主開發方式轉移到基於IP的方式並不排除本集團開發和發行自己的遊戲，但能夠提高本集團的競爭力。

OTHER INFORMATION

其他資料

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

As at 30 June 2022, none of the Directors, had, or was deemed to have any interests and short positions in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO") (Chapter 571 under the laws of Hong Kong)) (i) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO); or (ii) which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or (iii) which were required to be notified to the Company and the Stock Exchange pursuant to rules 5.46 to 5.67 of the GEM Listing Rules.

DIRECTORS' AND CHIEF EXECUTIVES' RIGHTS TO ACQUIRE SHARES OR DEBT SECURITIES

Save as disclosed in this report, at no time during the Period was the Company or any of its subsidiaries a party to any arrangements to enable any of the Directors and chief executive, their respective spouses or children under the age of 18 to acquire benefits by means of acquisition of shares in, or debt securities (including debentures) of the Company or any other body corporate.

董事於股份、相關股份及債券之權益及淡倉

於二零二二年六月三十日，概無董事於本公司及其相聯法團（定義見證券及期貨條例（「證券及期貨條例」）（香港法例第571章）第XV部）之股份、相關股份或債券中，擁有或被視為擁有任何(i)須根據證券及期貨條例第XV部第7及第8分部知會本公司及聯交所之權益及淡倉（包括根據證券及期貨條例該等條文彼等被當作或視為擁有之權益或淡倉）；或(ii)須根據證券及期貨條例第352條記錄於該條所述的登記冊內之權益及淡倉；或(iii)須根據GEM上市規則第5.46至5.67條知會本公司及聯交所之權益及淡倉。

董事及主要行政人員購買股份或債務證券之權利

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

OTHER INFORMATION

其他資料

SUBSTANTIAL SHAREHOLDERS' INTERESTS IN SECURITIES OF THE COMPANY

Substantial Shareholders

To the best knowledge of Directors, as at 30 June 2022, the interests and short positions of the persons, other than Directors, in the shares or underlying shares as recorded in the register required to be kept by the Company under section 336 of the SFO were as follows:

Name of substantial shareholder 主要股東姓名	Capacity 身份	Number of shares (Note 1) 股份數目 (附註1)	Approximate percentage of shareholding (Note 2) 概約股權百分比 (附註2)
Mr. Chiu Ngai Hung 趙毅雄先生	Beneficial owner 實益擁有人	663,477,955 (L)	52.13%

Notes:

- The letter "L" denotes a long position in the shares of the Company
- The total number of 1,272,640,000 shares in issue as at 30 June 2022 has been used for the calculation for the approximately percentage.

Save as disclosed above, as at 30 June 2022, the Company had not been notified of other interests or short positions of any other person (other than the Directors, chief executives and the substantial shareholders of the Company) in the shares or underlying shares of the Company as recorded in the register required to be kept under section 336 of the SFO.

SHARE OPTION SCHEME

On 8 May 2013, the Company passed an ordinary resolution at the annual general meeting to adopt a new share option scheme (the "Share Option Scheme") whereby the Board may grant share options to employees, directors, suppliers, consultants, agents and advisers or any person, at its discretion, for the primary purpose to recognise and motivate their contributions to the Group. The Share Option Scheme is valid for a period of 10 years commencing from 8 May 2013. Details of the Share Option Scheme were set out in the circular of the Company dated 27 March 2013.

主要股東須披露其於本公司證券之權益

主要股東

據董事所深知，於二零二二年六月三十日，除董事外之人士於股份或相關股份中擁有記入本公司根據證券及期貨條例第336條須備存之登記冊內之權益及淡倉如下：

Number of shares (Note 1) 股份數目 (附註1)	Approximate percentage of shareholding (Note 2) 概約股權百分比 (附註2)
663,477,955 (L)	52.13%

附註：

- 「L」指於本公司股份的好倉
- 於二零二二年六月三十日已發行股份總數1,272,640,000股已用於計算概約百分比。

除上文所披露者外，於二零二二年六月三十日，本公司並無獲通知有任何其他人士（董事、本公司主要行政人員及主要股東除外）於本公司股份或相關股份中擁有記錄於須根據證券及期貨條例第336條存置之登記冊內之其他權益或淡倉。

購股權計劃

於二零一三年五月八日，本公司於股東週年大會通過採納新購股權計劃（「購股權計劃」）之普通決議案，據此，董事會可酌情向僱員、董事、供應商、諮詢人、代理及顧問或任何人士授出購股權，其主要目的為認同及鼓勵彼等對本集團作出之貢獻。購股權計劃之有效期由二零一三年五月八日起計為期十年。購股權計劃之詳情載於本公司日期為二零一三年三月二十七日之通函。

OTHER INFORMATION

其他資料

On 29 April 2016, the Company passed an ordinary resolution at the extraordinary general meeting to amend the definition of “Eligible Participant” of the Share Option Scheme and the definition of “Invested Entity” be added to the Share Option Scheme (“Amendments to the Share Option Scheme”). Details of the Amendments to the Share Option Scheme are set out in the Company’s announcement dated 29 April 2016 and the Company’s circular dated 13 April 2016.

At the annual general meeting of the Company held on 25 June 2018, shareholders approved the refreshment of the maximum number of shares which may be allotted and issued upon the exercise of all share options under the Share Option Scheme to a total of 127,264,000 shares, representing 10% of the shares of the Company in issue on that date.

During the Period and up to date of this interim report, the Company had not granted any options and there were no outstanding options under the Share Option Scheme. As at the date of this interim report, the total number of options available for granting by the Company under the Share Option Scheme was 127,264,000, representing 10% of the shares of the Company in issue.

DIRECTORS’ INTERESTS IN COMPETING BUSINESS

During the Period and up to the date of this report, as far as the Directors are aware of, none of the Directors has an interest in any business which competes or may compete with the business in which the Group is engaged.

CORPORATE GOVERNANCE CODE

The Company is committed to maintain corporate governance of high standards and quality procedures. The Company has put in place governance practices with emphasis on the integrity to shareholders and quality of disclosure, transparency and accountability to shareholders for the sake of maximising returns to shareholders.

The Company has complied with the code provisions set out in the Corporate Governance Code (the “CG Code”) contained in Appendix 15 to the GEM Listing Rules throughout the Period except the CG Code provisions A.2.1.

二零一六年四月二十九日，本公司於股東特別大會通過普通決議案，修改購股權計劃「合資格參與者」之定義及將「投資實體」之定義加入至購股權計劃（「購股權計劃修訂」）。購股權計劃修訂詳情載於本公司日期為二零一六年四月二十九日之公告及本公司日期為二零一六年四月十三日之通函。

於二零一八年六月二十五日舉行之本公司股東週年大會上，股東批准更新根據購股權計劃行使所有購股權時可配發及發行股份之最高數目合共127,264,000股股份，佔本公司於該日期之已發行股份之10%。

於本期間內及截至本中期報告日期，本公司概無授出任何購股權，亦無購股權計劃下之未行使購股權。於本中期報告日期，本公司根據購股權計劃可予授出之購股權總數為127,264,000份，佔本公司之已發行股份之10%。

董事於競爭業務中之權益

於本期間內及截至本報告日期，據董事所知，董事概無於任何與本集團所從事業務構成或可能構成競爭之業務中擁有權益。

企業管治守則

本公司致力維持高水準及具質素程序之企業管治。本公司已推行企業管治措施，著重對股東之誠信、資料披露之質素、透明度及對股東之問責性，藉以盡量提高股東回報。

本公司於本期間一直遵守GEM上市規則附錄十五所載企業管治守則（「企業管治守則」）之守則條文，惟企業管治守則條文A.2.1除外。

OTHER INFORMATION

其他資料

The chairman is responsible for the leadership of the Board, ensuring its effectiveness in all aspects of its role for setting its agenda and taking into account any matters proposed by other directors for inclusion in the agenda while the chief executive officer (the “CEO”) is responsible for the day-to-day management of the Group’s business.

Under the Code provision A.2.1 of the CG Code, the roles of chairman and CEO should be separate and should not be performed by the same individual.

The Company does not have a chairman and a CEO. The role of CEO is currently shared by the executive directors, who are collectively responsible for management of the business operations of the Group. The Board is of the view that the balance of power and authority is ensured by the operation of the Board, which comprises experienced individuals who will from time to time discuss issues affecting operations of the Company and the Group. This arrangement can still enable the Company to make and implement decisions promptly, and thus achieve the Company’s objectives efficiently and effectively. The Company will, at the time when it thinks fit, arrange for new appointment of the Chairman and the CEO.

CHANGES OF DIRECTORS’ INFORMATION

Pursuant to Rule 17.50A(1) of the GEM Listing Rules, changes in the information of the Directors subsequent to the date of the annual report 2021 are as follows

Mr. Choi Pun Lap was appointed as an independent non-executive director of On Real International Holdings Limited (stock code: 8245), the shares of which are listed on GEM of the Stock Exchange, on 21 April 2022 and an executive director of Simplicity Holding Limited (stock code: 8367), the shares of which are listed on GEM of the Stock Exchange, on 26 April 2022.

主席負責領導董事會，以確保董事會於制訂議程的角色之所有方面具效率，並考慮由其他董事提呈以納入議程之任何事項，而行政總裁（「行政總裁」）負責本集團業務之日常管理。

根據企業管治守則條文A.2.1，主席與行政總裁之角色應有區別，並不應由一人同時兼任。

本公司並沒有主席及行政總裁。行政總裁的角色目前由執行董事共同擔任，彼等共同負責本集團業務營運之管理。董事會認為權力及職權可透過董事會的運作保持平衡，而董事會由具經驗的人員組成，且彼等會不時討論對本公司及本集團運作有影響的議題。該安排仍可確保本公司能迅速作出及推行決策，繼而有效率及有效地達致本公司的目標。本公司將於其認為恰當時安排委任新主席及行政總裁。

董事資料變動

根據GEM上市規則第17.50A(1)條，於二零二一年報刊發日期後之董事資料變動如下：

蔡本立先生於二零二二年四月二十一日獲委任為安悅國際控股有限公司（於聯交所GEM上市之公司，股份代號：8245）之非執行董事及於二零二二年四月二十六日獲委任為倩碧控股有限公司（於聯交所GEM上市之公司，股份代號：8367）之執行董事。

OTHER INFORMATION

其他資料

AUDIT COMMITTEE

The primary duties of the Audit Committee are to review, in draft form, the Company's annual report and accounts, half-year report, quarterly reports and to provide advice and comments thereon to the Board. The Audit Committee is also responsible for reviewing and supervising the financial reporting process, risk management and internal control of the Group. As at the date of this interim report, the Audit Committee comprises three independent non-executive Directors, namely Mr. Tai Man Tai, Ms. Lam Yuen Man Maria and Mr. Fu Yan Ming. Mr. Tai Man Tai is the chairman of the Audit Committee.

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

CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

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

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

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Period.

On behalf of the Board

Aurum Pacific (China) Group Limited

Chung Man Lai

Executive Director

Hong Kong, 12 August 2022

As at the date of this report, the Board comprises two executive Directors, Mr. Chung Man Lai and Mr. Choi Pun Lap, and three independent non-executive Directors, Mr. Tai Man Tai, Ms. Lam Yuen Man Maria and Mr. Fu Yan Ming.

審核委員會

審核委員會之主要職責為審閱本公司之年報與賬目、半年報告及季度報告之初稿，並就此向董事會提供建議及意見。審核委員會亦負責審閱及監督本集團之財務申報程序、風險管理及內部監控。於本中期報告日期，審核委員會由三名獨立非執行董事戴文泰先生、林婉雯女士及符恩明先生組成。戴文泰先生為審核委員會主席。

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

董事進行證券交易的行為守則

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

購買、出售或贖回本公司上市證券

於本期間，本公司或其任何附屬公司並無購買、出售或贖回本公司任何上市證券。

代表董事會

奧栢中國集團有限公司

執行董事

鍾文禮

香港，二零二二年八月十二日

於本報告日期，董事會成員包括兩名執行董事鍾文禮先生及蔡本立先生，及三名獨立非執行董事戴文泰先生、林婉雯女士及符恩明先生。

