

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

2020
INTERIM REPORT
中期報告



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BOARD OF DIRECTORS

Executive directors

- Mr. Zheng Jiang (*Chairman*) (*appointed as the chairman with effect from 24 July 2020*)
- Mr. Chan Hon Ki
- Ms. Shen Guoying
- Mr. Liang Songlun (*appointed with effect from 30 October 2020*)
- Mr. Zhang Jingguo (*resigned as the chairman and re-designated as a non-executive director with effect from 24 July 2020; resigned with effect from 30 October 2020*)

Independent non-executive directors

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

AUDIT COMMITTEE

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

REMUNERATION COMMITTEE

- Ms. Lou Aidong (*Chairman*)
- Mr. Zheng Jiang
- Mr. Chan Hon Ki (*appointed with effect from 24 July 2020*)
- Mr. Poon Chiu Kwok
- Mr. Bau Siu Fung
- Mr. Zhang Jingguo (*resigned with effect from 24 July 2020*)

董事會

執行董事

- 鄭江先生(主席)(自二零二零年七月二十四日起獲委任為主席)
- 陳漢淇先生
- 沈國英女士
- 梁嵩巒先生(自二零二零年十月三十日起獲委任)
- 張靜國先生(自二零二零年七月二十四日起辭任主席職務並調任為非執行董事，其後於二零二零年十月三十日起辭任)

獨立非執行董事

- 潘昭國先生
- 鮑小豐先生
- 婁愛東女士

審核委員會

- 鮑小豐先生(主席)
- 潘昭國先生
- 婁愛東女士

薪酬委員會

- 婁愛東女士(主席)
- 鄭江先生
- 陳漢淇先生(自二零二零年七月二十四日起獲委任)
- 潘昭國先生
- 鮑小豐先生
- 張靜國先生(自二零二零年七月二十四日起辭任)

NOMINATION COMMITTEE

Mr. Zheng Jiang (*Chairman*) (*appointed as the chairman with effect from 24 July 2020*)
Mr. Zhang Jingguo (*Chairman*) (*resigned with effect from 24 July 2020*)
Ms. Shen Guoying
Mr. Poon Chiu Kwok
Mr. Bau Siu Fung
Ms. Lou Aidong

AUTHORIZED REPRESENTATIVES

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

JOINT COMPANY SECRETARY

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

AUDITOR

KPMG
Public Interest Entity Auditor registered in accordance with the Financial Reporting Council Ordinance
8th Floor,
Prince's Building,
10 Chater Road, Central,
Hong Kong

REGISTERED OFFICE

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

提名委員會

鄭江先生(主席)(自二零二零年七月二十四日起獲委任為主席)
張靜國先生(主席)(自二零二零年七月二十四日起辭任)
沈國英女士
潘昭國先生
鮑小豐先生
婁愛東女士

授權代表

陳漢淇先生 *CPA · ACCA*
曾國珊女士 *FCCA*

聯席公司秘書

陳漢淇先生 *CPA · ACCA*
曾國珊女士 *FCCA*

核數師

畢馬威會計師事務所
於《財務匯報告條例》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

Corporate Information

公司資料

HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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

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01室

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
Level 54, Hopewell Centre,
183 Queen's Road East, Hong Kong

香港股份過戶登記分處

卓佳證券登記有限公司
香港皇后大道東183號
合和中心54樓

LEGAL ADVISER TO THE COMPANY

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

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

CAYMAN ISLANDS SHARE REGISTRAR AND TRANSFER OFFICE

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

開曼群島股份過戶登記處

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

Corporate Information

公司資料

PRINCIPAL BANKERS

OCBC Wing Hang Bank, Limited
Bank of Communications Co., Ltd.,
Hong Kong Branch
Yinzhou Bank
Bank of China (Hong Kong) Limited

COMPANY WEBSITE

www.auxint.com

STOCK CODE

2080

主要往來銀行

華僑永亨銀行有限公司
交通銀行股份有限公司
香港分行
鄞州銀行
中國銀行(香港)有限公司

公司網址

www.auxint.com

股份代號

2080

Management Discussion and Analysis

管理層討論與分析

BUSINESS REVIEW

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

The Group’s lifestyle entertainment segment has been taking a heavy blow from the COVID-19 outbreak which contributes to the economic downturn in Hong Kong. While the Group has been cautiously managing the cashflow resources of the lifestyle entertainment segment, the Group is dedicated to devoting resources for the continuous improvement of COVID-19 related hygiene measures and fulfilment of HKSAR Government’s COVID-19 prevention policies.

The Group’s revenue in the property management segment for the six months ended 30 September 2020 has decreased slightly by 6.4% compared to the same period last year due to the termination of two property management contracts during the period.

With the weak performance in the Group’s lifestyle entertainment segment, the Group’s revenue during the six months ended 30 September 2020 have decreased by approximately HK\$36.5 million as compared with the six months ended 30 September 2019 and resulted in a net loss of HK\$7.0 million in the current period.

業務回顧

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

本集團的生活娛樂分部因COVID-19疫情爆發導致香港經濟下滑而受沉重打擊。儘管本集團一直謹慎管理生活娛樂分部的現金流量資源，本集團亦致力投放資源於不斷改善與COVID-19相關的衛生措施，以嚴格遵守香港特區政府的COVID-19預防政策。

本集團物業管理分部截至二零二零年九月三十日止六個月的收益較去年同期微跌6.4%，主要由於該段期間有兩份物業管理合約被終止。

由於本集團的生活娛樂業務表現疲弱，本集團截至二零二零年九月三十日止六個月的收入較截至二零一九年九月三十日止六個月減少約36.5百萬港元，而錄得虧損淨額7.0百萬港元。

Management Discussion and Analysis

管理層討論與分析

Business review — lifestyle entertainment segment

While the whole industry in Hong Kong is taking a serious hit from the COVID-19 outbreak, the Group has reshaped the brand of Zentral through provision of various music style and creation of different atmosphere in the venue to its customers. The Group aims to maintain its status as a leading nightlife entertainment service and venue provider in Hong Kong despite the current economic upset in the industry.

Business review — property management segment

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

As at 30 September 2020, the Group managed over 63 projects with a gross floor area of approximately 7.08 million square metres.

業務回顧 — 生活娛樂分部

在香港，整個行業在COVID-19疫情爆發下均受到嚴重衝擊，本集團為重塑品牌「Zentral」，已在其為客人提供的場地供應各類型音樂及營造不同氣氛。即使目前行業前景不樂觀，本集團仍致力保持其在香港領先的夜店娛樂服務及場地提供者的地位。

業務回顧 — 物業管理分部

作為綜合物業管理服務供應商，本集團為多種類型的物業提供全面服務，包括中高端住宅物業及非住宅物業（如甲級寫字樓、商場、醫院及工業園）。

於二零二零年九月三十日，本集團管理超過63個項目，總建築面積約7.08百萬平方米。

Management Discussion and Analysis

管理層討論與分析

FINANCIAL REVIEW

Revenue

The Group recorded revenue of approximately HK\$137.2 million for the six months ended 30 September 2020, representing a decrease of 21.0% as compared with approximately HK\$173.8 million for the six months ended 30 September 2019. The decrease in revenue was mainly due to decrease in revenue from the lifestyle entertainment segment, which had decreased by approximately HK\$27.8 million to HK\$8.8 million for the six months ended 30 September 2020 from HK\$36.6 million for the six months ended 30 September 2019. Such decrease was mainly resulted from the undesirable market and operating conditions of the Group's clubbing and restaurant business in Hong Kong caused by the outbreak of COVID-19.

Staff Costs

The staff costs comprise salaries, wages, discretionary bonus, membership commission, tips from customers allocated to staff and other benefits including retirement benefit costs and other allowances and benefits payable to the permanent staff and part time staff. The staff costs decreased by approximately 23.9% or HK\$19.4 million to approximately HK\$61.6 million for the six months ended 30 September 2020 from approximately HK\$81.0 million for the six months ended 30 September 2019. The decrease was mainly due to decrease in the Group's number of staff in the lifestyle entertainment segment to cope with decrease in operation scale.

財務回顧

收益

截至二零二零年九月三十日止六個月，本集團錄得收益約137.2百萬港元，較截至二零一九年九月三十日止六個月收益約173.8百萬港元下跌21.0%。收益跌幅主要由於生活娛樂分部收入下跌，生活娛樂分部收入由截至二零一九年九月三十日止六個月的36.6百萬港元下跌約27.8百萬港元至截至二零二零年九月三十日止六個月的8.8百萬港元。有關跌幅主要由於本集團於香港的會所及餐廳業務因COVID-19疫情爆發造成不利的市場因素及營運狀況而導致。

員工成本

員工成本包括薪金、工資、酌情發放的花紅、會籍佣金、分配予員工來自客人的小費以及其他福利，其中包括退休福利成本及應付予長期員工及兼職員工的其他津貼及福利。員工成本由截至二零一九年九月三十日止六個月約81.0百萬港元下跌約23.9%（或19.4百萬港元）至截至二零二零年九月三十日止六個月約61.6百萬港元。跌幅主要由於因應經營規模縮減而減少本集團生活娛樂分部之員工數目。

Management Discussion and Analysis

管理層討論與分析

Property Rentals and Related Expenses

The property rentals and related expenses primarily consisted of lease payments and building management fees for premises for the club and restaurants of the Group and the Group's headquarters. The property rentals and related expenses decreased by approximately 75.3% or HK\$5.6 million to approximately HK\$1.9 million for the six months ended 30 September 2020 from approximately HK\$7.5 million for the six months ended 30 September 2019. Such decrease was mainly due to capitalisation of lease payments for Zentral, which is depreciated over the remaining lease term, upon the renewal of tenancy agreement in August 2019 under HKFRS 16.

Advertising and Marketing Expenses

The advertising and marketing expenses primarily consisted of advertising and promotional expenses, such as the cost of inviting international disc jockeys for clubbing operations. The advertising and marketing expenses decreased by approximately 72.2% or HK\$2.2 million to HK\$0.9 million for the six months ended 30 September 2020 from approximately HK\$3.1 million for the six months ended 30 September 2019. The decrease in advertising and marketing expenses was mainly due to the temporary scale-down of the Group's marketing activities under the COVID-19 pandemic.

物業租金及相關開支

物業租金及相關開支主要包括本集團會所及餐廳以及本集團總部的租金及大樓管理費用。物業租金及相關開支由截至二零一九年九月三十日止六個月約7.5百萬港元減少約75.3% (或5.6百萬港元) 至截至二零二零年九月三十日止六個月約1.9百萬港元。有關降幅主要由於根據香港財務報告準則第16號，於二零一九年八月續簽租賃協議後對Zentral的租金(其於租期可使用剩餘之租期折舊)進行資本化。

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，例如為會所式娛樂業務邀請國際級唱片騎師獻技的費用。截至二零二零年九月三十日止六個月，廣告及營銷開支為0.9百萬港元，較截至二零一九年九月三十日止六個月廣告及營銷開支約3.1百萬港元減少約72.2% (或2.2百萬港元)。廣告及營銷開支減少主要由於本集團因COVID-19疫情爆發而暫時減少其營銷活動有關。

Management Discussion and Analysis

管理層討論與分析

Utilities Expenses and Repair and Maintenance Expenses

The utilities expenses decreased by approximately HK\$1.1 million or 14.4% and repair and maintenance expenses increased by approximately HK\$0.7 million or 9.2% for the six months ended 30 September 2020. The decrease in utilities expenses was mainly due to decrease in number of property management projects managed and cost saving exercise conducted by the Group in the property management segment and the increase in repair and maintenance expenses was mainly due to new hygiene measures provided to cope with the outbreak of COVID-19 for the customers of the Group's property management service segment.

Other Operating Expenses

Other operating expenses includes gardening costs, security costs and other miscellaneous expenses. The other operating expenses decreased by approximately 16.9% or HK\$2.8 million to approximately HK\$14.2 million for the six months ended 30 September 2020 from approximately HK\$17.0 million for the six months ended 30 September 2019. The decrease was mainly attributable to the decrease in number of property management projects managed and cost saving exercise conducted by the Group in the property management segment.

水電費以及維修及維護開支

截至二零二零年九月三十日止六個月，水電費開支減少約1.1百萬港元(或14.4%)以及維修及維護開支增加約0.7百萬港元(或9.2%)。水電費開支減少主要由於本集團管理的物業管理項目數量減少及於物業管理分部進行的成本節約工作有關；而維修及維護開支增加主要來自應對COVID-19疫情爆發為物業管理分部客人提供新的衛生措施。

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二零一九年九月三十日止六個月約17.0百萬港元減少約16.9%(或2.8百萬港元)至截至二零二零年九月三十日止六個月約14.2百萬港元。該跌幅主要由於本集團管理的物業管理項目數量減少及於物業管理分部進行的成本節約工作有關。

Management Discussion and Analysis

管理層討論與分析

Results for the period

The Group recorded net loss for the six months ended 30 September 2020 of approximately HK\$7.0 million as compared to net profit for the six months ended 30 September 2019 of HK\$18.4 million. This was mainly due to the decrease in revenue from the lifestyle entertainment segment, impairment losses on goodwill of HK\$7.3 million recognised as a result of the negative impact caused by the COVID-19 towards the restaurant and bar outlets and exchange loss of HK\$3.1 million incurred in respect of the Renminbi (“RMB”) denominated loan from controlling shareholder as a result of the appreciation of RMB against Hong Kong dollars during the review period (as compared with a net exchange gain of HK\$6.8 million for the six months ended 30 September 2019).

LIQUIDITY, FINANCIAL RESOURCES AND GEARING

As at 30 September 2020, the Group’s total current assets and current liabilities were approximately HK\$298.3 million (31 March 2020: HK\$302.6 million) and HK\$187.8 million (31 March 2020: HK\$177.8 million) respectively, while the current ratio was 1.6 times (31 March 2020: 1.7 times).

期內業績

截至二零二零年九月三十日止六個月，本集團錄得虧損淨額約7.0百萬港元，而截至二零一九年九月三十日止六個月則錄得利潤淨額18.4百萬港元。有關減幅主要由於生活娛樂分部收入減少、因COVID-19疫情爆發對餐廳及酒吧門市造成負面影響而錄得商譽減值虧損7.3百萬港元，以及於回顧期內人民幣兌港元升值而導致控股股東（以人民幣（「人民幣」）計值）貸款產生匯兌虧損淨額3.1百萬港元（截至二零一九年九月三十日止六個月的匯兌收益淨額為6.8百萬港元）。

流動資金、財務資源及資產負債

於二零二零年九月三十日，本集團之總流動資產及流動負債分別約為298.3百萬港元（二零二零年三月三十一日：302.6百萬港元）及187.8百萬港元（二零二零年三月三十一日：177.8百萬港元），而流動比率為1.6倍（二零二零年三月三十一日：1.7倍）。

Management Discussion and Analysis

管理層討論與分析

As at 30 September 2020, the Group maintained cash at bank and in hand of approximately HK\$190.7 million (31 March 2020: approximately HK\$206.7 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 2020 was approximately HK\$94.7 million (31 March 2020: HK\$131.3 million), which mainly represented the unsecured loan of RMB72,000,000 (31 March 2020: RMB100,000,000) with a term of five years and an interest rate of 2% per annum granted by the controlling shareholder of the Company to Starry Chance Limited for the purpose of financing its acquisition of the entire equity interests in Ningbo AUX Property Management Service Co., Ltd. (寧波奧克斯物業服務有限公司) (“**Ningbo AUX Property**”). The gearing ratio, which is calculated by dividing total interest-bearing borrowings by total equity, as at 30 September 2020 was approximately 0.73 (31 March 2020: 1.02).

於二零二零年九月三十日，本集團之銀行存款及手頭現金約為190.7百萬港元(二零二零年三月三十一日：約206.7百萬港元)。本集團預期於可見將來，運用根據一般授權並按其指定用途配售新股所得之款項淨額、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支付其資本開支、營運資金及其他資本需求。

本集團於二零二零年九月三十日的總計息借款約為94.7百萬港元(二零二零年三月三十一日：131.3百萬港元)。該計息借款主要為本公司控股股東提供予寶星有限公司為期五年且年息2%的人民幣72,000,000元無抵押貸款(二零二零年三月三十一日：人民幣100,000,000元)。該筆貸款用作收購寧波奧克斯物業服務有限公司(「**寧波奧克斯物業**」)的全部股權。於二零二零年九月三十日，按總計息借款除以權益總額計算之資產負債比率約為0.73(二零二零年三月三十一日：1.02)。

CAPITAL STRUCTURE

On 10 July 2017, the Company entered into a placing agreement with Chung Sun Securities Limited (the **"Placing Agent"**) pursuant to which the Company had conditionally agreed to place, through the Placing Agent, on a best effort basis, a maximum of 60,000,000 new shares of the Company under the general mandate granted by the shareholders of the Company on 19 August 2016 to not less than six placees who are professional, institutional or other investors and who and whose ultimate beneficial owners are third parties independent of and not connected with the Company and its connected persons (as defined in the Rules (the **"Listing Rules"**) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the **"Stock Exchange"**)) at a placing price of HK\$0.91 per share (the **"Placing"**). The Placing was completed on 2 August 2017 in accordance with the terms and conditions of the placing agreement. The gross and net proceeds raised from the Placing were approximately HK\$54.6 million and HK\$54.1 million respectively, which were intended to be applied for supplementing the Group's working capital and for financing potential investments or acquisitions should the suitable opportunities arise. The net price to the Company of each subscription share was approximately HK\$0.90.

資本架構

於二零一七年七月十日，本公司與中新證券有限公司（「配售代理」）訂立配售協議，據此，本公司已有條件同意根據本公司股東於二零一六年八月十九日授出之一般授權透過配售代理按盡力基準向不少於六名承配人（彼等均為專業、機構或其他投資者，且其及其最終實益擁有人乃獨立於本公司及其關連人士（定義見香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」），且與彼等概無關連的第三方）配售最多60,000,000股本公司新股份，配售價為每股股份0.91港元（「配售事項」）。配售事項已根據配售協議之條款及條件於二零一七年八月二日完成。配售事項籌集之所得款項總額及淨額分別約為54.6百萬港元及54.1百萬港元，有關款項擬用於補充本集團營運資金及於合適機會出現時撥付潛在投資或收購。本公司每股認購股份的淨價格約為0.90港元。

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 shareholders through maintaining the equity and debt in a balanced position. The capital structure of the Group consisted of equity of approximately HK\$128.9 million (31 March 2020: HK\$128.4 million) and loan from the controlling shareholder of HK\$81.8 million as at 30 September 2020 (31 March 2020: approximately HK\$109.2 million). Except for the loan from the controlling shareholder, the Group had no other bank borrowings, debt securities or other capital instruments as at 30 September 2020.

MATERIAL ACQUISITIONS OR DISPOSALS OF SUBSIDIARIES, ASSOCIATED COMPANIES OR JOINT VENTURES

The Group did not have any material acquisitions or disposals of subsidiaries or associated companies during the six months ended 30 September 2020.

CHARGE ON ASSETS

As at 30 September 2020, the Group did not have any pledged assets (31 March 2020: 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。於二零二零年九月三十日，本集團的資本架構包括權益約128.9百萬港元(二零二零年三月三十一日：128.4百萬港元)及來自控股股東貸款81.8百萬港元(二零二零年三月三十一日：約109.2百萬港元)。除來自控股股東貸款之外，於二零二零年九月三十日，本集團並無其他銀行貸款、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

本集團於截至二零二零年九月三十日止六個月並無進行任何附屬公司及聯營公司之重大收購或出售。

資產抵押

於二零二零年九月三十日，本集團並無任何已抵押資產(二零二零年三月三十一日：無)。

Management Discussion and Analysis

管理層討論與分析

FUTURE PLANS FOR MATERIAL INVESTMENT OR CAPITAL ASSETS

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

FOREIGN EXCHANGE EXPOSURE

The Group operates in Hong Kong and Mainland China and is exposed to foreign exchange risk arising from Renminbi (“RMB”). Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities denominated in RMB for the entities with a functional currency in Hong Kong dollars (“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.

CONTINGENT LIABILITIES

As at 30 September 2020, the Group did not have any material contingent liabilities.

重大投資或資本資產之未來計劃

本集團將繼續深入審視合適本集團的發展策略，包括透過於不同業務領域物色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），尋求分散本集團的收入來源的可行性，並將考慮所有方案。任何相關計劃須待董事會審核及批准並適時遵守上市規則的適用規定。

外匯風險

本集團於香港及中國大陸經營業務，並面對來自人民幣（「人民幣」）的外匯風險。外匯風險來自於未來商業交易及以港元（「港元」）為功能貨幣的實體以人民幣計值的資產及負債。本集團於報告期間沒有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。

或然負債

於二零二零年九月三十日，本集團並無任何重大或然負債。

Management Discussion and Analysis

管理層討論與分析

EMPLOYEE AND REMUNERATION POLICY

As at 30 September 2020, the Group had 1,244 employees (31 March 2020: 1,304 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 Group will continue its rebranding of Zentral and Mini Club to enhance its service portfolio to its customers. While the Group looks forward to expanding its scope of operations and reaching out to customers who were not usually in the Group's radar, the Group's top priority in the coming months is the safety of the Group's customers.

While the outbreak of COVID-19 is expected to continue, the Group remains cautious and patient in the coming months. The Group strongly believes that the suppressed potential in the industry will be released explosively as the impact of the COVID-19 outbreak diminishes.

Property Management Segment

The Group's property management segment has experienced a temporary setback in its performance, however, it does not change the Group's strategic focus on its property management segment as the Group believes that the property management segment is a stable income source and could provide its shareholders with considerable return in the future. The Group will continue to seek opportunities to expand its service portfolio to include different customers and geographical regions.

僱員及薪酬政策

於二零二零年九月三十日，本集團有1,244名僱員(二零二零年三月三十一日：1,304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發放的花紅。

展望

生活娛樂分部

本集團將繼續重塑其品牌[Zentral]及「Mini Club」，以優化對客戶的服務。即使本集團期望拓展業務並開展新的顧客羣，但在未來數月確保客戶安全乃本集團的首要任務。

儘管COVID-19疫情可能持續，且本集團在未來數月仍將保持謹慎以待機會出現，但本集團堅信，COVID-19疫情緩和後將為行業帶來報復式消費。

物業管理分部

雖然本集團的物業管理分部表現暫時受挫，但其認為物業管理分部乃穩定的收入來源並在未來為股東帶來可觀的回報，因此本集團仍視物業管理分部為戰略重點。本集團將繼續尋求可以拓展服務組合至不同客戶及地區的機會。

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 2020 (for the six months ended 30 September 2019: 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 2020.

中期股息

董事會不建議就截至二零二零年九月三十日止六個月派付中期股息(截至二零一九年九月三十日止六個月：無)。

遵守進行證券交易的標準守則

本公司已採納上市規則附錄10所載的上市發行人董事進行證券交易的標準守則(「**標準守則**」)為其就董事進行證券交易之操守準則。本公司已就有否違反標準守則一事向全體董事作出具體查詢。全體董事均確認，彼等於截至二零二零年九月三十日止六個月已完全遵守標準守則所規定之標準。

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

As at 30 September 2020, 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

於二零二零年九月三十日，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 股份數目及類別	Approximately percentage of the issued share capital 已發行股本之概約百分比
相聯法團名稱	董事姓名	身份／權益性質		
Huiji Limited (Note 1)	Zheng Jiang	Interest in a controlled corporation	0.1 ordinary shares	10%
匯日控股有限公司(附註1)	鄭江	受控法團權益	0.1股普通股	
China Prosper Enterprise Holding Co., Ltd. (Note 1)	Zheng Jiang	Interest in a controlled corporation	1,000 ordinary shares	10%
China Prosper Enterprise Holding Co., Ltd. (附註1)	鄭江	受控法團權益	1,000股普通股	

Note:

附註：

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

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 2020, 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，於二零二零年九月三十日，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 2020, 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

於二零二零年九月三十日，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	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	219,950,000	58.66%
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	219,950,000	58.66%
Hui Ri Limited (Note 2) 匯日控股有限公司(附註2)	Beneficial owner 實益擁有人	219,950,000	58.66%
He Yi Ju (Note 3) 何意菊(附註3)	Interest of spouse 配偶權益	219,950,000	58.66%
Xu Xingen 徐信根	Beneficial owner 實益擁有人	32,400,000	8.64%
Chen Yongan 陳永安	Beneficial owner 實益擁有人	21,600,000	5.76%

Other Information 其他資料

Notes:

1. On the basis of 374,984,000 shares of the Company in issue as at 30 September 2020.
2. Hui 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 Hui Limited was interested.
3. Ms. He Yi Ju is the spouse of Mr. Zheng Jian Jiang. Under the SFO, Ms. He Yi Ju was taken to be interested in the same number of shares in which Mr. Zheng Jian Jiang was interested.

Apart from the foregoing, no other person had any interests or short positions in the shares or underlying shares of the Company which had been disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO as recorded in the register required to be kept by the Company pursuant to section 336 of the SFO.

SHARE OPTION SCHEME

The Company adopted the share option scheme (the “**Share Option Scheme**”) on 3 January 2014 which shall be valid and effective for a period of 10 years from that date, subject to early termination by the Company in a general meeting or by the Board. The purpose of the Share Option Scheme is to provide incentives to Eligible Participants (as defined below) and is established to recognise and acknowledge the contributions the Eligible Participants have

附註：

1. 基於本公司於二零二零年九月三十日已發行374,984,000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為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，何意菊女士被視為為鄭堅江先生擁有權益的相同數目股份中擁有權益。

除上述者外，概無其他人士於本公司股份或相關股份中，擁有本公司根據證券及期貨條例第336條存置之登記冊所記錄，已根據證券及期貨條例第XV部第2及3分部條文向本公司披露之任何權益或淡倉。

購股權計劃

本公司於二零一四年一月三日採納購股權計劃(「**購股權計劃**」)，由當日起計有效期為十年，並可由本公司於股東大會或董事會提早終止。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

Other Information 其他資料

had or may have made to the Group. Under the Share Option Scheme, the Board may offer to grant an option to any director or employee, or any advisor, consultant, suppliers or customers of the Group (the “**Eligible Participants**”).

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

對本集團已作出或可能作出之貢獻。根據購股權計劃，董事會可向本集團任何董事或僱員、或任何顧問、諮詢顧問、供應商或客戶（「**合資格參與者**」）授出購股權。

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

Other Information 其他資料

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

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

For the six months ended 30 September 2020, no option was granted by the Company under the Share Option Scheme.

As at 1 April 2020 and throughout the six months ended 30 September 2020, there was no option outstanding under the Share Option Scheme.

As at the date of this interim report, options carrying the right to subscribe for up to 27,316,000 Shares representing 7.28% of the issued share capital of the Company are available for grant under the Share Option Scheme.

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

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

截至二零二零年九月三十日止六個月，本公司概無根據購股權計劃授出購股權。

於二零二零年四月一日及截至二零二零年九月三十日止六個月，購股權計劃項下並無任何尚未行使之購股權。

於本中期報告日期，根據購股權計劃，賦予權利認購最多27,316,000股股份的購股權(佔本公司已發行股本7.28%)可供授出。

USE OF NET PROCEEDS

The net proceeds from the initial public offering of the shares in the Company (the “**IPO**”) amounted to approximately HK\$105.6 million, all had been utilised as at 30 September 2020.

As disclosed in the Company’s interim report for the six months ended 30 September 2019, the unutilised net proceeds as at 30 September 2019 amounted to approximately HK\$7.5 million (the “**Unutilised Net Proceeds**”), which has been designated for the research of business expansion, including but not limited to clubbing business and property management business, while all of the remaining net proceeds from the IPO had been utilised in accordance with the revised allocation plan as set out in the announcement of the Company dated 22 June 2017.

所得款項淨額用途

來自本公司股份首次公开发售(「首次公开发售」)的所得款項淨額約為105.6百萬港元，於二零二零年九月三十日，已全數動用。

誠如本公司截至二零一九年九月三十日止六個月的中期報告所披露，於二零一九年九月三十日的尚未動用所得款項淨額(「尚未動用所得款項淨額」)約為7.5百萬港元，指定用於業務拓展研究(包括但不限於會所業務及物業管理業務)，而首次公开发售所得款項淨額的餘額則已根據本公司日期為二零一七年六月二十二日的公告所載之經修訂分配計劃予以動用。

Other Information 其他資料

As disclosed in the announcement of the Company dated 31 March 2020 (the “**Announcement**”), the Board had further changed the use of the Unutilised Net Proceeds, such that they may also be used for general corporate purposes, in addition to supporting research on business expansion when suitable opportunities arise. As at 30 September 2020, all of the Unutilised Net Proceeds had been utilised as follows in accordance with the revised allocation plan as set out in the Announcement:

誠如本公司日期為二零二零年三月三十一日的公告(「**公告**」)所披露，董事會對尚未動用所得款項淨額的用途再作若干變動，故此除於合適時機出現時用於支持業務拓展研究外，該等款項亦會用作一般公司用途。截至二零二零年九月三十日，所有尚未動用所得款項淨額已根據公告所載之經修訂分配計劃按以下用途動用：

Use of proceeds	所得款項用途	Designated amount of net proceeds under the revised allocation plan as set out in the Announcement 根據公告所載之經修訂分配計劃分配所得款項淨額用途之指定金額 HK\$ million 百萬港元	Amount of net proceeds utilised 已動用的所得款項淨額		Amount of net proceeds utilised as at 30 September 2020 於二零二零年九月三十日尚未動用所得款項淨額 HK\$ million 百萬港元	
			As at 1 April 2020 二零二零年四月一日 HK\$ million 百萬港元	During the six months ended 30 September 2020 截至二零二零年九月三十日的六個月 HK\$ million 百萬港元		
Research of business expansion including but not limited to clubbing business and property management business, and general corporate purposes	業務拓展研究，包括但不限於會所業務及物業管理業務及一般公司用途	10.7	8.8	1.9	10.7	—

The net proceeds from the placing of new shares of the Company were approximately HK\$54.1 million, which had been used in the manner as disclosed in the announcement of the Company dated 10 July 2017. As at 30 September 2020, the Group had utilised all HK\$54.1 million of such net proceeds for working capital and acquisition of Mini Club.

本公司配售新股份的所得款項淨額約54.1百萬港元，並已按本公司日期為二零一七年七月十日的公告所披露的方式動用。於二零二零年九月三十日，本集團已全數動用該款項淨額54.1百萬港元於作運營資本及收購Mini Club。

Other Information 其他資料

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company has adopted the Corporate Governance Code (the “**CG Code**”) as set forth in Appendix 14 to the Listing Rules as its corporate governance code of practices. The Board is of opinion that the Company had complied with the CG Code during the six months ended 30 September 2020.

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

During the six months ended 30 September 2020, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company’s listed securities.

AUDIT COMMITTEE

The primary duties of the audit committee of the Company (the “**Audit Committee**”) are to review and supervise the financial reporting process and internal control procedures of the Company. The Audit Committee had reviewed the accounting principles and practices adopted by the Group and discussed financial reporting matters concerning the unaudited consolidated results of the Group for the six months ended 30 September 2020.

遵守企業管治守則

本公司已採納上市規則附錄14所載之企業管治守則(「**企業管治守則**」)為其企業管治常規守則。董事會認為，本公司於截至二零二零年九月三十日止六個月已遵守企業管治守則。

購買、出售或贖回本公司之上市證券

於截至二零二零年九月三十日止六個月內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

審核委員會

本公司審核委員會(「**審核委員會**」)之主要職責為審閱及監管本公司之財務申報流程及內部控制程序。審核委員會已審閱本集團採納之會計原則及常規，並討論有關本集團截至二零二零年九月三十日止六個月之未經審計綜合業績之財務報告之事宜。

Other Information 其他資料

CHANGE IN INFORMATION OF THE DIRECTORS

There is no information regarding the Directors which is required to be disclosed in this interim report pursuant to Rule 13.51B of the Listing Rules.

By order of the Board

Mr. Zheng Jiang
Chairman

Hong Kong, 30 November 2020

有關董事資料的變更

概無有關董事之資料須按上市規則第13.51B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，二零二零年十一月三十日

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)

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)

INTRODUCTION

We have reviewed the interim financial report set out on pages 31 to 64 which comprises the consolidated statement of financial position of AUX International Holdings Limited as of 30 September 2020 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.

引言

我們已審閱列載於第31至64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二零二零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，上市公司必須遵守上市規則中的相關規定和香港會計師公會頒佈的香港會計準則第34號中期財務報告的規定編製中期財務報告。董事須負責根據香港會計準則第34號編製及列報中期財務報告。

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

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 2020 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

30 November 2020

審閱範圍

我們已根據香港會計師公會頒佈的香港審閱工作準則第2410號實體的獨立核數師對中期財務資料的審閱進行審閱。中期財務報告審閱工作包括主要向負責財務會計事項的人員詢問，並實施分析和其他審閱程序。由於審閱的範圍遠較按照香港審計準則進行審計的範圍為小，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，我們並沒有注意到任何事項，使我們相信於二零二零年九月三十日的中期財務報告在所有重大方面沒有按照香港會計準則第34號中期財務報告的規定編製。

畢馬威會計師事務所
執業會計師

香港中環
遮打道10號
太子大廈8樓

二零二零年十一月三十日

Consolidated Statement of Profit or Loss

綜合損益表

For the six months ended 30 September 2020 — unaudited (Expressed in Hong Kong dollars)
截至二零二零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		
		2020	2019	
		二零二零年	二零一九年	
		\$'000	\$'000	
		千港元	千港元	
Revenue	收益	3	137,215	173,757
Other revenue	其他收益	4	9,526	11,589
Other net (loss)/income	其他(虧損)/收益淨額	5	(3,148)	6,851
Cost of inventories sold	已售存貨成本		(2,538)	(8,309)
Property cleaning expenses	物業清潔開支		(25,836)	(22,728)
Staff costs	員工成本	6(b)	(61,572)	(80,954)
Depreciation and amortisation	折舊及攤銷	6(d)	(12,051)	(10,755)
Property rentals and related expenses	物業租金及相關開支		(1,855)	(7,513)
Impairment losses on goodwill	商譽減值虧損	10	(7,261)	—
Impairment losses on property, plant and equipment	物業、廠房及設備之減值虧損	9(b)	(1,500)	—
Advertising and marketing expenses	廣告及營銷開支		(850)	(3,058)
Utilities expenses	水電費		(6,441)	(7,525)
Repair and maintenance expenses	維修及維護開支		(8,263)	(7,561)
Other operating expenses	其他經營開支		(14,154)	(17,034)
Profit from operations	經營產生溢利		1,272	26,760
Finance costs	融資成本	6(a)	(1,238)	(1,581)
Profit before taxation	除稅前溢利	6	34	25,179
Income tax	所得稅	7	(7,063)	(6,754)
(Loss)/profit for the period	期內(虧損)/溢利		(7,029)	18,425
(Loss)/earnings per share	每股(虧損)/盈利	8		
Basic and diluted	基本及攤薄		(1.9) cents 仙	4.9 cents 仙

The notes on pages 38 to 64 form part of this interim financial report.

第38至64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 2020 — unaudited (Expressed in Hong Kong dollars)
截至二零二零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

2020 2019

二零二零年 二零一九年

\$'000 \$'000

千港元 千港元

(Loss)/profit for the period	期內(虧損)/溢利	(7,029)	18,425
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>	其後可能重新分類至損益之項目：		
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)	7,554	(13,908)
Total comprehensive income for the period	期內全面收益總額	525	4,517

The notes on pages 38 to 64 form part of this interim financial report.

第38至64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 2020 — unaudited (Expressed in Hong Kong dollars)
於二零二零年九月三十日 — 未經審核(以港元表示)

			At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元
		Note 附註		
Non-current assets	非流動資產			
Property, plant and equipment	物業、廠房及設備	9	8,342	17,824
Intangible assets	無形資產	10	48,662	50,261
Goodwill	商譽	10	55,389	60,432
Deferred tax assets	遞延稅項資產		2,307	2,097
			114,700	130,614
Current assets	流動資產			
Inventories	存貨		747	927
Trade and other receivables	貿易及其他應收款項	11	100,726	92,332
Current tax recoverable	可收回即期稅款		3,265	—
Restricted bank deposits	受限制銀行存款	12	2,878	2,586
Cash at bank and in hand	銀行存款及手頭現金		190,689	206,735
			298,305	302,580
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	13	117,484	100,687
Contract liabilities	合約負債	14	47,897	45,349
Amount due to the controlling shareholder	應付控股股東款項		3,459	2,435
Lease liabilities	租賃負債		12,557	21,054
Current tax payable	應付即期稅項		6,393	8,239
			187,790	177,764

Consolidated Statement of Financial Position

綜合財務狀況表

At 30 September 2020 — unaudited (Expressed in Hong Kong dollars)
於二零二零年九月三十日 — 未經審核(以港元表示)

		At 30 September 2020 於二零二零年 九月三十日	At 31 March 2020 於二零二零年 三月三十一日
		<i>Note</i> <i>附註</i>	
		\$'000 千港元	\$'000 千港元
Net current assets	流動資產淨值	110,515	124,816
Total assets less current liabilities	資產總值減流動負債	225,215	255,430
Non-current liabilities	非流動負債		
Loan from the controlling shareholder	來自控股股東貸款	15 81,846	109,165
Lease liabilities	租賃負債	303	1,075
Deferred tax liabilities	遞延稅項負債	14,167	16,816
		96,316	127,056
NET ASSETS	資產淨值	128,899	128,374
CAPITAL AND RESERVES	資本及儲備	16	
Share capital	股本	3,750	3,750
Reserves	儲備	125,149	124,624
TOTAL EQUITY	權益總額	128,899	128,374

The notes on pages 38 to 64 form part of this interim financial report.

第38至64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 2020 — unaudited (Expressed in Hong Kong dollars)
截至二零二零年九月三十日止六個月 — 未經審核(以港元表示)

		Share capital 股本 \$'000 千港元	Share premium 股份溢價 \$'000 千港元	Capital reserve 股本儲備 \$'000 千港元	Exchange reserve 匯兌儲備 \$'000 千港元	Statutory reserve 法定儲備 \$'000 千港元	Accumulated losses 累計虧損 \$'000 千港元	Total equity 權益總額 \$'000 千港元
Balance at 1 April 2019	於二零一九年四月一日之結餘	3,750	177,000	2,500	(1,390)	2,213	(53,825)	130,248
Changes in equity for the six months ended 30 September 2019:	截至二零一九年九月三十日止六個月之權益變動:							
Profit for the period	期內溢利	—	—	—	—	—	18,425	18,425
Other comprehensive income for the period	期內其他全面收益	—	—	—	(13,908)	—	—	(13,908)
Total comprehensive income for the period	期內全面收益總額	—	—	—	(13,908)	—	18,425	4,517
Transferred to statutory reserve	轉撥至法定儲備	—	—	—	—	2,767	(2,767)	—
Balance at 30 September 2019	於二零一九年九月三十日之結餘	3,750	177,000	2,500	(15,298)	4,980	(38,167)	134,765
Balance at 1 April 2020	於二零二零年四月一日之結餘	3,750	177,000	2,500	(16,477)	7,276	(45,675)	128,374
Changes in equity for the six months ended 30 September 2020:	截至二零二零年九月三十日止六個月之權益變動:							
Loss for the period	期內虧損	—	—	—	—	—	(7,029)	(7,029)
Other comprehensive income for the period	期內其他全面收益	—	—	—	7,554	—	—	7,554
Total comprehensive income for the period	期內全面收益總額	—	—	—	7,554	—	(7,029)	525
Transferred to statutory reserve	轉撥至法定儲備	—	—	—	—	2,132	(2,132)	—
Balance at 30 September 2020	於二零二零年九月三十日之結餘	3,750	177,000	2,500	(8,923)	9,408	(54,836)	128,899

The notes on pages 38 to 64 form part of this interim financial report.

第38至64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 2020 — unaudited (Expressed in Hong Kong dollars)
截至二零二零年九月三十日止六個月 — 未經審計(以港元表示)

Six months ended 30 September

截至九月三十日止六個月

2020 2019

二零二零年 二零一九年

\$'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	28,066	20,560
The People's Republic of China (the "PRC") income tax paid	已支付之中華人民共和國(「中國」)所得稅	(9,219)	(6,996)
PRC withholding tax paid	已支付之中國預扣稅	(6,531)	—
Net cash generated from operating activities	經營活動產生的現金淨額	12,316	13,564
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	(383)	(505)
Net cash inflow from disposal of a subsidiary	出售一間附屬公司之現金流入淨額	—	5,000
Net cash outflow for acquisition of subsidiaries	收購附屬公司之現金流出淨額	—	(6,335)
Proceeds from sale of property, plant and equipment	出售物業、廠房及設備所得款項	—	428
Other cash flows arising from investing activities	投資活動產生的其他現金流量	2,055	3,235
Net cash generated from investing activities	投資活動產生的現金淨額	1,672	1,823

Condensed Consolidated Cash Flow Statement

簡明綜合現金流量表

For the six months ended 30 September 2020 — unaudited (Expressed in Hong Kong dollars)
截至二零二零年九月三十日止六個月 — 未經審計(以港元表示)

		Six months ended 30 September	
		截至九月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		\$'000	\$'000
		千港元	千港元
Financing activities	融資活動		
Repayment of loan from the controlling shareholder	償還控股股東貸款	(31,248)	—
Capital element of lease rentals paid	已付租賃租金的本金部分	(6,852)	(3,664)
Interest element of lease rentals paid	已付租賃租金的利息部分	(214)	(453)
Net cash used in financing activities	融資活動所用的現金淨額	(38,314)	(4,117)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物(減少)/增加淨額	(24,326)	11,270
Cash and cash equivalents at beginning of the period	期初現金及現金等價物	206,735	194,855
Effect of foreign exchange rate changes	外匯匯率變動的影響	8,280	(10,272)
Cash and cash equivalents at end of the period	期末現金及現金等價物	190,689	195,853

The notes on pages 38 to 64 form part of this interim financial report.

第38至64頁的附註構成本中期財務報告的一部分。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

1 BASIS OF PREPARATION

(a) General information

AUX International Holdings Limited (the “**Company**”) was incorporated in the Cayman Islands on 14 January 2013 as an exempted company with limited liability under the Companies Law (2013 Revision) (as consolidated and revised) of the Cayman Islands. The Company and its subsidiaries (hereinafter collectively referred to as the “**Group**”) are principally engaged in operation of clubbing business and restaurant and bar outlets, and provision of property management services.

(b) Statement of compliance

This interim financial report has been prepared in accordance with the applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, including compliance with Hong Kong Accounting Standard (“**HKAS**”) 34, *Interim financial reporting*, issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”). It was authorised for issue on 30 November 2020.

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市以及提供物業管理服務。

(b) 合規聲明

該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。該中期財務報告於二零二零年十一月三十日獲授權刊發。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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 2020, except for the accounting policy changes that are expected to be reflected in the consolidated financial statements for the financial year ending 31 March 2021. 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)

該中期財務報告已根據截至二零二零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，惟預期於截至二零二一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，要求管理層按截至結算日之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

未經審計中期財務報告附註

(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 2020. 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 29 and 30.

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二零二零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計，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致董事會的獨立審閱報告載於第29及30頁。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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 Group has applied the Amendment to HKFRS 16, *Covid-19-Related Rent Concessions*, issued by the HKICPA to the interim financial report for the current accounting period.

Other than the Amendment to HKFRS 16, the Group has not applied any new standard or interpretation that is not yet effective for the current accounting period. Impact of the adoption of the amended HKFRS 16 is discussed below:

Amendment to HKFRS 16, *Covid-19-Related Rent Concessions*

The amendment provides a practical expedient that allows a lessee to by-pass the need to evaluate whether certain qualifying rent concessions occurring as a direct consequence of the COVID-19 pandemic ("**COVID-19-related rent concessions**") are lease modifications and, instead, account for those rent concessions as if they were not lease modifications.

2 會計政策變動

本集團已應用由香港會計師公會所頒布的香港財政報告準則第16號(修訂本) *COVID-19相關租金優惠*於本會計期的中期財務報告。

除香港財務報告準則第16號之修訂外，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。採納香港財務報告準則第16號(修訂本)之影響如下：

香港財政報告準則第16號(修訂本)，*COVID-19相關租金優惠*

該修訂本提供一項可行權宜方法，准許承租人無需評估特定直接因新冠疫情產生的合資格租金優惠(「**COVID-19相關租金優惠**」)是否為租賃修訂，相反，承租人須按猶如該等租金優惠並非租賃修訂將其入賬處理。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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 (Continued)

Amendment to HKFRS 16, Covid-19-Related Rent Concessions

(Continued)

The Group has elected to early adopt the amendments and applies the practical expedient to all qualifying COVID-19-related rent concessions granted to the Group during the interim reporting period. Consequently, rent concessions received have been recognised in profit or loss in the period in which the event or condition that triggers those payments occurred (see note 9(a)). There is no impact on the opening balance of equity at 1 April 2020.

2 會計政策變動(續)

香港財政報告準則第16號(修訂本)，COVID-19相關租金優惠(續)

本集團已選擇提早採納該修訂本，並於中期報告期內就本集團所獲得的所有合資格COVID-19相關租金優惠應用可行權宜方法。因此，所獲得的租金優惠已於觸發上述付款的事件或情況發生的期間，於損益表內以負值的可變租賃費用予以確認(見附註9(a))。於二零二零年四月一日的期初權益結餘並無受到影響。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

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

3 REVENUE AND SEGMENT REPORTING

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

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

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

3 收益及分部報告

本集團之主要業務為會所業務、餐廳及酒吧門市營運以及提供物業管理服務。

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

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

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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入分拆如下：

	Six months ended 30 September	
	2020	2019
	二零二零年	二零一九年
	\$'000	\$'000
	千港元	千港元
Revenue from contracts with customers within the scope of HKFRS 15	香港財務報告準則第15號範圍內來自客戶合約之收入	
Revenue from club and restaurant operations	會所及餐廳經營收益	
— Hong Kong	8,804	36,594
Revenue from property management contracts	物業管理合約收益	
— the PRC	128,411	137,163
	137,215	173,757

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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)

The Group's customer base is diversified and includes only one customer (six months ended 30 September 2019: nil) with whom transactions have exceeded 10% of the Group's revenue. During the six months ended 30 September 2020, revenue from property management contracts derived from this customer, including revenue from entities which are known to the Group to be under common control with this customer, amounted to approximately \$19 million.

3 收益及分部報告(續)

(a) 分拆收益(續)

本集團的客戶群多元化，僅有一名客戶進行的交易佔本集團收入逾10%（截至二零一九年九月三十日止六個月：無）。於截至二零二零年九月三十日止六個月期間，來自與該名客戶訂立的物業管理合約產生的收入（包括據本集團所知與此客戶受共同控制的實體的收入）約為19百萬元。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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

Information regarding the Group's reportable segments as provided to the most senior executives of the Group for the purposes of resource allocation and assessment of segment performance for the six months ended 30 September 2020 is set out below.

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

就截至二零二零年九月三十日止六個月之資源分配及分部表現評估向本集團最高行政人員提供有關本集團可報告分部之資料載於下文。

	Lifestyle entertainment — Hong Kong 生活娛樂 — 香港		Property management — the PRC 物業管理 — 中國		Total 總計	
	2020 二零二零年 \$'000 千港元	2019 二零一九年 \$'000 千港元	2020 二零二零年 \$'000 千港元	2019 二零一九年 \$'000 千港元	2020 二零二零年 \$'000 千港元	2019 二零一九年 \$'000 千港元
For the six months ended 30 September	截至九月三十日 止六個月					
Revenue from external customers and reportable segment revenue	來自外部客戶及 可報告分部之 收益					
	8,804	36,594	128,411	137,163	137,215	173,757
Reportable segment (loss)/profit	可報告分部 (虧損)/溢利					
	(5,655)	(3,489)	25,216	26,377	19,561	22,888

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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)

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)

	At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元	At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元	At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元
Reportable segment assets 可報告分部資產	15,602	31,805	374,447	395,616	390,049	427,421
Reportable segment liabilities 可報告分部負債	19,277	28,067	156,637	136,577	175,914	164,644

The measure used for reporting segment profit/(loss) is "adjusted EBITDA" i.e. "adjusted earnings before interest, taxes, depreciation and amortisation", where "interest" is regarded as including investment income and foreign exchange gain/(loss) and "depreciation" and "amortisation" are regarded as including impairment losses and gain/(loss) on disposals recognised on non-financial assets. To arrive at adjusted EBITDA the Group's earnings are further adjusted for government grants, rent concessions received from landlords and items not specifically attributed to individual segments, such as directors' and auditors' remuneration of head office and other head office or corporate administration costs.

用於可報告分部溢利／(虧損)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」包括投資收入及匯兌收益／(虧損)，以及「折舊」及「攤銷」包括對非金融資產所確認的減值虧損及出售項目產生之收益／(虧損)。為達到經調整 EBITDA，本集團之盈利乃對政府補助、由業主給予的租金優惠以及並未指定屬於個別分部之項目作出進一步調整，如總部董事及核數師之酬金以及其他總部或公司行政開支。

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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	
		2020	2019
		二零二零年	二零一九年
		\$'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	19,561	22,888
Other revenue	其他收益	9,526	11,589
Other net (loss)/income	其他(虧損)/收入淨額	(3,148)	6,851
Depreciation and amortisation	折舊及攤銷	(12,051)	(10,755)
Finance costs	融資成本	(1,238)	(1,581)
Impairment losses on goodwill	商譽減值虧損	(7,261)	—
Impairment losses on property, plant and equipment	物業、廠房及設備之減值虧損	(1,500)	—
Unallocated head office and corporate expenses	未分配總部及企業開支	(3,855)	(3,813)
Consolidated profit before taxation	除稅前綜合溢利	34	25,179

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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	
		2020	2019
		二零二零年	二零一九年
		\$'000	\$'000
		千港元	千港元
Bank interest income	銀行利息收入	2,055	3,235
Rent concessions received	已收取的租金優惠	2,417	—
Government grants (Note)	政府補助(附註)	4,132	1,771
Gain on disposal of a subsidiary	出售一間附屬公司之收益	—	5,000
Others	其他	922	1,583
		9,526	11,589

Note: Government grants mainly represent unconditional discretionary financial support from local municipal government authorities.

附註：政府補助主要指地方市政府機關提供的無條件酌情財務支持。

5 OTHER NET (LOSS)/INCOME

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	
		2020	2019
		二零二零年	二零一九年
		\$'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)/收益	(58)	72
Net foreign exchange (loss)/gain	匯兌(虧損)/收益淨額	(3,090)	6,779
		(3,148)	6,851

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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

Profit before taxation is arrived at after charging:

除稅前溢利經扣除下列各項後達致：

		Six months ended 30 September	
		截至九月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		\$'000	\$'000
		千港元	千港元
(a) Finance costs	(a) 融資成本		
Interest on loan from the controlling shareholder	來自控股股東貸款之利息	1,024	1,128
Interest on lease liabilities	租賃負債之利息	214	453
		1,238	1,581
(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	4,876	11,424
Salaries, wages and other benefits	薪金、工資及其他福利	56,696	69,530
		61,572	80,954
(c) Property rentals	(c) 物業租金		
Lease payments in respect of short-term leases	短期租賃租賃付款	86	5,518
(d) Other items	(d) 其他項目		
Depreciation	折舊		
— owned property, plant and equipment	— 所擁有物業、廠房及設備	659	3,512
— right-of-use assets	— 使用權資產	7,796	3,567
Amortisation	攤銷	3,596	3,676
Impairment losses on trade receivables	貿易應收款項減值虧損	472	895
Impairment losses on other receivables	其他應收款項減值虧損	538	—

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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	
	2020	2019
	二零二零年	二零一九年
	\$'000	\$'000
	千港元	千港元
Current tax — Hong Kong Profits Tax	即期稅項 — 香港利得稅	— (352)
Current tax — the PRC Corporate Income Tax	即期稅項 — 中國企業所得稅	7,123 8,090
Current tax — PRC withholding tax on dividend income	即期稅項 — 中國股息收入預扣稅	3,266 —
Deferred taxation	遞延稅項	(3,326) (984)
	7,063	6,754

(a) No provision for Hong Kong Profits Tax had been made for the six months ended 30 September 2020 and 2019, as the subsidiaries of the Group in Hong Kong sustained a loss for taxation purpose.

(a) 由於本集團香港的附屬公司在計算稅項方面錄得虧損，故截至二零二零年及二零一九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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7 INCOME TAX (Continued)

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

Among the branches of Ningbo AUX Property Management Services Co., Ltd ("**Ningbo AUX**"), a subsidiary in the PRC, the Chengdu Branch was entitled to a preferential tax rate of 15% under the Corporate Income Tax Preference Policies for the Western Development in the previous years. The directors are of the view that it is highly probable that the Chengdu Branch will continue to be entitled to the same preferential tax rate. Accordingly, 15% is adopted in estimating the tax provision for the six months ended 30 September 2020.

- (c) Dividends payable by subsidiaries of the Group in the PRC are subject to a 5% withholding tax.
- (d) Pursuant to the rules and regulations of the Cayman Islands and the British Virgin Islands, subsidiaries of the Group are not subject to any income tax in these jurisdictions.

7 所得稅(續)

- (b) 根據中國企業所得稅法，中國法定所得稅稅率為25%。

就寧波奧克斯物業服務有限公司(「寧波奧克斯」，於中國的一間附屬公司)之分公司中，成都分公司往年根據西部大開發的企業所得稅優惠政策有權享有15%的優惠稅率。董事認為成都分公司很有可能將繼續享有同樣優惠稅率並採用15%的稅率估計截至二零二零年九月三十日止六個月之稅項撥備。

- (c) 本集團於中國的附屬公司須就應付股息須按5%繳納預扣稅。
- (d) 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。

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(除非另有註明，否則均以港元表示)

8 (LOSS)/EARNINGS PER SHARE

(a) Basic (loss)/earnings per share

The calculation of basic (loss)/earnings per share is based on the (loss)/profit attributable to ordinary equity shareholders of the Company of \$7,029,000 (six months ended 30 September 2019: profit of \$18,425,000) and the weighted average of 374,984,000 (six months ended 30 September 2019: 374,984,000) ordinary shares in issue during the interim period.

(b) Diluted (loss)/earnings per share

The diluted (loss)/earnings per share is the same as basic (loss)/earnings per share as there were no dilutive potential ordinary shares in existence during the six months ended 30 September 2020 and 2019.

8 每股(虧損)/盈利

(a) 每股基本(虧損)/盈利

每股基本(虧損)/盈利乃基於本公司普通股權益股東應佔(虧損)/溢利7,029,000港元(截至二零一九年九月三十日止六個月：溢利18,425,000港元)及中期期間內已發行普通股加權平均數374,984,000股(截至二零一九年九月三十日止六個月：374,984,000股)計算所得。

(b) 每股攤薄(虧損)/盈利

每股攤薄(虧損)/盈利與每股基本(虧損)/盈利相同，此乃由於截至二零二零年及二零一九年九月三十日止六個月概無潛在攤薄普通股。

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9 PROPERTY, PLANT AND EQUIPMENT

(a) Right-of-use assets

During the six months ended 30 September 2020, the Group received rent concessions for its premises for club and restaurant and bar outlets amounting to \$2,417,000 in the form of a discount on fixed payments during the period of severe social distancing and travel restriction measures introduced to contain the spread of COVID-19.

As disclosed in note 2, the Group has early adopted the Amendment to HKFRS 16, *Leases, Covid-19-Related Rent Concessions*, and has applied the practical expedient introduced by the Amendment to all eligible rent concessions received by the Group during the period.

9 物業、廠房及設備

(a) 使用權資產

於截至二零二零年九月三十日止六個月，在為抑制COVID-19疫情傳播而採取的嚴重社交距離及出遊限制措施的期間，本集團透過獲取對其會所、餐廳及酒吧門市的固定費用享有的折扣的形式作租金優惠，金額為2,417,000港元。

誠如附註2所披露，本集團已提早採納國際財務報告準則第16號租賃、COVID-19相關租金優惠的修訂本，並已就本集團於期內收取的所有合資格租金優惠應用該修訂本引入的可行權宜方法。

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(除非另有註明，否則均以港元表示)

9 PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Impairment losses

During the six months ended 30 September 2020, the operation of clubbing business and restaurant and bar outlets continued to be loss-making which indicated the relevant property, plant and equipment may not be recoverable. The Group has assessed the recoverable amount of the relevant property, plant and equipment. As a result, impairment losses of \$1,500,000 were recognised in profit or loss to reduce the carrying amount of these property, plant and equipment to their recoverable amounts. The estimates of recoverable amount were based on the value-in-use model, in which the cash flows were discounted using discount rates of 11% to 13%. The discount rates used are pre-tax and reflect specific risks relating to the operation of clubbing business and restaurant and bar outlets.

9 物業、廠房及設備(續)

(b) 減值虧損

截至二零二零年九月三十日止六個月期間，會所業務以及餐廳及酒吧門市經營持續出現虧損，顯示相關物業、廠房及設備項目的賬面值可能無法收回。本集團已評估相關物業、廠房及設備的可收回金額。因此，在損益中確認減值虧損1,500,000港元，以將該等物業、廠房及設備的賬面價值減少至其可收回金額。可收回金額的估計乃根據使用價值模型計算，其中的現金流量按11%至13%的折現率折現。所用折現率均為稅前且反映與經營會所業務、餐廳及酒吧門市相關的特定風險。

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10 INTANGIBLE ASSETS AND GOODWILL

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

The intangible asset represents property management contracts and customer relationships.

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

Goodwill is allocated to the Group’s cash-generated units (“**CGU**”) identified as follows:

10 無形資產及商譽

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

無形資產指物業管理合約及與客戶的關係。

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

商譽分配至本集團所識別各現金產生單位如下：

	At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元
Property management business 物業管理業務	55,389	53,171
Operation of restaurant and bar outlets 經營餐廳及酒吧門市	—	7,261
	55,389	60,432

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10 INTANGIBLE ASSETS AND GOODWILL (Continued)

During the six months ended 30 September 2020, the operation of property management business continued to be profit-making and thus no impairment indicator for the respective goodwill has been identified.

During the six months ended 30 September 2020, the operation of restaurant and bar outlets continued to be loss-making which indicated the respective goodwill may not be recoverable. Management assessed the recoverable amount of this CGU which is determined based on value-in-use calculations. These calculations use cash flow projections based on financial budgets approved by management covering a five-year period. Cash flows beyond the five-year period are extrapolated using a growth rate of 2%. The cash flows are discounted using a discount rate of 13%. The discount rate used is pre-tax and reflects specific risks relating to the operation of restaurant and bar outlets.

Based on the results of the impairment testing of goodwill, in the opinion of the directors, impairment losses of \$7,261,000 were required and have been recognised in the statement of profit or loss during the six months ended 30 September 2020.

10 無形資產及商譽(續)

截至二零二零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。

截至二零二零年九月三十日止六個月期間，餐廳及酒吧門市業務繼續出現虧損，顯示相關商譽的賬面值可能無法收回。管理層已對該現金產生單位(根據計算使用價值而釐定)的可收回金額作出評估。該計算採用根據管理層批准之五年期財務預算之估計現金流量。超過五年期的現金流量乃使用增長率2%推算。現金流量以折現率13%折現。所用折現率為稅前，並反映餐廳及酒吧門市業務分部之有關特定風險。

根據商譽減值測試的結果，董事認為截至二零二零年九月三十日止六個月的減值虧損為7,261,000港元，並於損益表中確認。

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11 TRADE AND OTHER RECEIVABLES

11 貿易及其他應收款項

	At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元
Trade receivables, net of loss allowance (Note)	77,006	67,819
Deposits, prepayments and other receivables	23,720	24,513
	100,726	92,332

Note: At 30 September 2020, trade receivables of the Group included amounts due from entities controlled by Mr. Zheng Jian Jiang, the Company's controlling shareholder, of \$2,239,000 (31 March 2020: 4,371,000) and entities over which Mr. Zheng Jian Jiang has significant influence, of \$3,434,000 (31 March 2020: \$4,035,000). The amount represents property management fees receivable arisen in the ordinary course of business.

附註：於二零二零年九月三十日，本集團的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2,239,000港元（二零二零年三月三十一日：4,371,000港元）以及對鄭堅江先生具重大影響的實體的應收款項3,434,000港元（二零二零年三月三十一日：4,035,000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 TRADE AND OTHER RECEIVABLES (Continued)

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

		At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元
Within 1 month	一個月內	31,023	29,954
Over 1 month to 3 months	超過一個月至三個月	9,671	8,821
Over 3 months to 6 months	超過三個月至六個月	8,818	6,249
Over 6 months to 1 year	超過六個月至一年	15,296	11,422
Over 1 year	一年以上	12,198	11,373
		77,006	67,819

The amount of the Group's deposits, prepayments and other receivables expected to be recovered or recognised as expense after more than one year is \$21,000 (31 March 2020: \$4,226,000), which mainly represents rental deposits for storage room of the Group (31 March 2020: rental deposits for office premises and restaurant of the Group). All of the other trade and other receivables are expected to be recovered or recognised as expense within one year.

11 貿易及其他應收款項 (續)

截至報告期末，計入貿易及其他應收款項的貿易應收款項按確認為收益當日以及扣除虧損撥備後的賬齡分析如下：

本集團預期將於一年後收回或確認為開支的按金、預付款項及其他應收款項的金額為21,000港元(二零二零年三月三十一日：4,226,000港元)，其主要為用於本集團儲物室之租賃按金(二零二零年三月三十一日：本集團辦公室及餐廳之租賃按金)。所有其他貿易及其他應收款項均預期於一年內收回或確認為開支。

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12 RESTRICTED BANK DEPOSITS

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

12 受限制銀行存款

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

13 TRADE AND OTHER PAYABLES

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

13 貿易及其他應付款項

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

		At 30 September 2020 於二零二零年 九月三十日 \$'000 千港元	At 31 March 2020 於二零二零年 三月三十一日 \$'000 千港元
Trade creditors	貿易應付款項		
— within 3 months	— 三個月內	13,905	12,469
— over 3 months to 6 months	— 超過三個月至 六個月	9,374	6,269
— over 6 months to 1 year	— 超過六個月至 一年	2,539	2,307
— over 1 year	— 一年以上	1,462	1,290
		27,280	22,335
Deposits received from property occupants/ owners	來自物業住戶／ 業主收取按金	22,088	19,104
Receipts on behalf of utilities companies	代表公用事業公司 收款	16,897	15,930
Amounts due to related parties	應付關連方款項	4,217	2,137
Other payables and accrued charges	其他應付款項及 應計費用	47,002	41,181
		117,484	100,687

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13 TRADE AND OTHER PAYABLES (Continued)

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.

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.

15 LOAN FROM THE CONTROLLING SHAREHOLDER

The loan is unsecured, interest-bearing at 2% per annum and repayable in August 2022.

13 貿易及其他應付款項(續)

應付關聯方款項為應收本公司控股股東鄭堅江先生控制的實體的結餘，該款項為無抵押、免息及須於一年內償還。

14 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 來自控股股東貸款

該貸款為無抵押、按年利率2%計息並將於二零二二年八月償還。

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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 2020 and 2019.

(b) Share capital

16 股本、儲備及股息

(a) 中期期間應付權益股東股息

董事不建議就截至二零二零年及二零一九年九月三十日止六個月派付中期股息。

(b) 股本

		At 30 September 2020 於二零二零年九月三十日		At 31 March 2020 於二零二零年三月三十一日	
		No. of shares 股份數目	Amount 金額	No. of shares 股份數目	Amount 金額
		'000 千股	\$'000 千港元	'000 千股	\$'000 千港元
Authorised:	法定：				
Ordinary shares of \$0.01 each	每股面值0.01港元的普通股	10,000,000	100,000	10,000,000	100,000
Ordinary shares, issued and fully paid:	普通股，已發行及繳足：				
At 1 April 2019, 31 March 2020, 1 April 2020 and 30 September 2020	於二零一九年四月一日、二零二零年三月三十一日、二零二零年四月一日及二零二零年九月三十日	374,984	3,750	374,984	3,750

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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

17 重大關連方交易

(a) Key management personnel remuneration

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

(a) 主要管理層人員薪酬

主要管理層人員的薪酬(包括支付予本公司董事的款項)如下:

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2020	2019
		二零二零年	二零一九年
		\$'000	\$'000
		千港元	千港元
Salaries and other short-term employee benefits	薪金及其他短期僱員福利	3,802	7,875
Retirement scheme contributions	退休計劃供款	56	96
		3,858	7,971

Notes to the Unaudited Interim Financial Report

未經審計中期財務報告附註

(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 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

除本中期報告的其他部分所披露的交易和結餘外，本集團亦於日常業務過程中(以一般商業條款)進行以下重大關聯人士交易如下：

		Six months ended 30 September	
		2020	2019
		二零二零年	二零一九年
		\$'000	\$'000
		千港元	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	19,829	15,259
— 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	13,972	13,156
		33,801	28,415
Repair and maintenance expense for motor vehicles paid/payable to an entity controlled by the Group's key management personnel	已付／應付予本集團主要管理人員控制的實體的汽車維修及維護開支	—	430



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