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## **2018 FIRST QUARTERLY RESULTS ANNOUNCEMENT**

The board (the “**Board**”) of directors (the “**Directors**”) of Aurum Pacific (China) Group Limited (the “**Company**”) is pleased to announce the unaudited results of the Company and its subsidiaries for the three months ended 31 March 2018. This announcement, containing the full text of the 2018 first quarterly report of the Company, complies with the relevant requirements of the GEM Listing Rules on the GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) in relation to information to accompany preliminary announcement of quarterly results. The Company’s 2018 first quarterly report will be available for viewing on the websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and of the Company at [www.aurumpacific.com.hk](http://www.aurumpacific.com.hk) on 14 May 2018, and the printed version of the Company’s 2018 first quarterly report will be delivered to the shareholders of the Company on 14 May 2018.

By Order of the Board of  
**Aurum Pacific (China) Group Limited**  
**Chan Wai Kit**  
*Executive Director*

Hong Kong, 9 May 2018

*As at the date of this announcement, the Board comprises three executive Directors Mr. Chan Wai Kit, Mr. Chan Kwun Chung and Mr. Lee Cheung Yuet Horace and three independent non-executive Directors, Mr. Leung Man Chun, Mr. Fok Kin Fung, Eric and Mr. Pang Siu Yin.*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with 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 the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.*

*This announcement will remain on the GEM website at [www.hkgem.com](http://www.hkgem.com) on the “Latest Company Announcements” page for at least 7 days from the date of its publication and on the website of the Company at [www.aurumpacific.com.hk](http://www.aurumpacific.com.hk).*

## CHARACTERISTICS OF THE 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 the 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香港聯合交易所有限公司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，並建基於公平合理之基準及假設為依據。

# UNAUDITED FIRST QUARTERLY RESULTS

## 第一季度未經審核業績

The board of directors of the Company (the "Board") hereby presents the unaudited consolidated results of the Company and its subsidiaries (collectively, the "Group") for the three months ended 31 March 2018, together with the comparative figures for the corresponding period in 2017 as follows:

本公司董事會(「董事會」)謹此提呈本公司及其附屬公司(統稱「本集團」)截至二零一八年三月三十一日止三個月之未經審核綜合業績，連同二零一七年同期之比較數字如下：

## CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

### 簡明綜合損益表

For the three months ended 31 March 2018 截至二零一八年三月三十一日止三個月  
(Expressed in Hong Kong dollars)(以港元列示)

		Three months ended 31 March 截至三月三十一日止三個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
		Notes 附註	
Revenue	收益	3	10,666
Cost of sales	銷售成本		(1,911)
Gross profit	毛利		7,784
Other income	其他收入	4	6
<b>Changes in fair value of:</b>	<b>公平值變動：</b>		
– prepayment option embedded in promissory note issued	– 已發行承兌票據附帶之提前還款權		(89)
– consideration payable for business combination	– 業務合併應付代價		(1,088)
– contingent consideration assets for business combination	– 業務合併或然代價資產		–
Administrative expenses	行政開支		(11,307)
Research and development expenses	研發開支		(2,446)
Selling and distribution expenses	銷售及分銷開支		(652)
Loss from operations	經營虧損		(7,792)
Finance costs	融資成本	5	(605)
Share of profits of associates	應佔聯營公司溢利		356
Loss before taxation	除稅前虧損	6	(8,041)
Income tax credit	所得稅抵免	7	530
<b>Loss for the period</b>	<b>期內虧損</b>		<b>(7,511)</b>

# CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

## 簡明綜合損益表

For the three months ended 31 March 2018 截至二零一八年三月三十一日止三個月  
(Expressed in Hong Kong dollars) (以港元列示)

		Three months ended 31 March 截至三月三十一日止三個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
	Notes 附註		
<b>Attributable to:</b>	<b>以下人士應佔：</b>		
– owners of the Company	– 本公司擁有人	(6,398)	(11,787)
– non-controlling interests	– 非控股權益	(1,113)	(2,448)
		<b>(7,511)</b>	<b>(14,235)</b>
		<b>HK cents 港仙 (Unaudited) (未經審核)</b>	<b>HK cents 港仙 (Unaudited) (未經審核)</b>
<b>Loss per share</b>	<b>每股虧損</b>		
– Basic and diluted	– 基本及攤薄	9 (0.59)	(1.10)

# 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 ended 31 March 2018 截至二零一八年三月三十一日止三個月  
(Expressed in Hong Kong dollars) (以港元列示)

		Three months ended 31 March 截至三月三十一日止三個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
<b>Loss for the period</b>	<b>期內虧損</b>	<b>(7,511)</b>	<b>(14,235)</b>
<b>Other comprehensive income/(expense) for the period, net of nil tax</b>	<b>期內其他全面收入/(開支)，經扣除零稅項</b>		
Items that may be classified subsequently to profit or loss:	其後可能分類至損益之項目：		
– 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	2	(2)
– Share of exchange differences of associates	– 應佔聯營公司匯兌差額	514	–
<b>Total comprehensive expense for the period</b>	<b>期內全面開支總額</b>	<b>(6,995)</b>	<b>(14,237)</b>
<b>Attributable to:</b>	<b>以下人士應佔：</b>		
– owners of the Company	– 本公司擁有人	<b>(5,882)</b>	<b>(11,789)</b>
– non-controlling interests	– 非控股權益	<b>(1,113)</b>	<b>(2,448)</b>
		<b>(6,995)</b>	<b>(14,237)</b>

# CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 簡明綜合權益變動表

For the three months ended 31 March 2018 截至二零一八年三月三十一日止三個月  
(Expressed in Hong Kong dollars) (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	Share premium	Capital reserve	Capital surplus	Exchange reserve	Accumulated losses	Total	Non-controlling interests	Total
		股本	股份溢價	資本儲備	資本盈餘	匯兌儲備	累計虧損	總計	非控股權益	總計
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 January 2017 (Audited)	於二零一七年一月一日 (經審核)	36,288	335,501	2,427	16,699	(143)	(114,513)	276,259	22,185	298,444
Loss for the period	期內虧損	-	-	-	-	-	(11,787)	(11,787)	(2,448)	(14,235)
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	-	-	-	-	(2)	-	(2)	-	(2)
Total comprehensive expense for the period, net of nil tax	期內全面開支總額，經扣除零稅項	-	-	-	-	(2)	(11,787)	(11,789)	(2,448)	(14,237)
Issue of shares (note 10(ii))	股份發行(附註10(ii))	7,258	21,042	-	-	-	-	28,300	-	28,300
		7,258	21,042	-	-	(2)	(11,787)	16,511	(2,448)	14,063
At 31 March 2017 (Unaudited)	於二零一七年三月三十一日 (未經審核)	43,546	356,543	2,427	16,699	(145)	(126,300)	292,770	19,737	312,507
At 1 January 2018 (Audited)	於二零一八年一月一日(經審核)	43,546	356,513	2,427	16,699	1,258	(163,336)	257,107	25,273	282,380
HKFRS9 adjustment on accumulated losses	香港財務報告準則第9號對累計虧損的調整	-	-	-	-	-	(467)	(467)	-	(467)
At 1 January 2018 (after adjustment)	於二零一八年一月一日 (調整後)	43,546	356,513	2,427	16,699	1,258	(163,803)	256,640	25,273	281,913
Loss for the period	期內虧損	-	-	-	-	-	(6,398)	(6,398)	(1,113)	(7,511)
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	-	-	-	-	2	-	2	-	2
Share of exchange differences of associates	應佔聯營公司匯兌差額	-	-	-	-	514	-	514	-	514
Total comprehensive income/(expense) for the period, net of nil tax	期內全面收入/(開支)總額，經扣除零稅項	-	-	-	-	516	(6,398)	(5,882)	(1,113)	(6,995)
At 31 March 2018 (Unaudited)	於二零一八年三月三十一日 (未經審核)	43,546	356,513	2,427	16,699	1,774	(170,201)	250,758	24,160	274,918

# 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

The Group's unaudited first quarterly condensed consolidated financial statements have been prepared in accordance with the applicable disclosure requirements of Chapter 18 of the GEM Listing Rules and Hong Kong Accounting Standard 34 (HKAS 34) Interim Financial Reporting.

### 2. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the 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 2017, except for the adoption of the following revised Hong Kong Financial Reporting Standards ("HKFRSs") (which also include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations) issued by the HKICPA for the first time for the current period's unaudited condensed consolidated financial statements of the Group.

HKFRS 9	Financial instruments
HKFRS 15	Revenue from contracts with customers
Amendments to HKFRS 2	Share-based payment: Classification and measurement of share-based payment transactions
Amendments to HKAS 40	Investment property: Transfers of investment property

Except for the changes in accounting policies relating to financial instruments due to the adoption of HKFRS9, the adoption of the above revised standards has had no significant financial effect on these unaudited condensed consolidated financial statements.

#### Adoption of HKFRS 9 Financial Instruments

HKFRS 9 replaces HKAS 39 Financial Instruments: Recognition and Measurement. HKFRS 9 introduces new requirements for classification and measurement of financial assets, new rules for hedge accounting and a new impairment model for financial assets.

HKFRS 9 is effective for annual periods beginning on or after 1 January 2018 on a retrospective basis. The Group adopts the new standard on the required effective date and does not restate comparative information. Any adjustments to the carrying amount of the financial assets and liabilities at the date of transition were recognized in the opening accumulated losses of the current period.

### 1. 編製基準

本集團未經審核第一季度簡明綜合財務報表乃根據GEM上市規則第18章之適用披露規定及香港會計準則第34號中期財務報告編製。

### 2. 會計政策及披露之變動

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二零一七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，惟於本期間於本集團未經審核簡明綜合財務報表首次採納以下由香港會計師公會頒佈之經修訂香港財務報告準則（「香港財務報告準則」）（亦包括所有香港財務報告準則、香港會計準則（「香港會計準則」）及詮釋）則除外。

香港財務報告準則第9號	金融工具
香港財務報告準則第15號	與客戶訂立合約之收入
香港財務報告準則第2號（經修訂）	以股份支付：股份基礎給付交易之分類與計量
香港會計準則第40號（經修訂）	投資物業：投資物業轉讓

除由於採納香港財務報告準則第9號以致與金融工具有關的會計政策有變外，採納上述經修訂準則並無對此等未經審核簡明綜合財務報表造成重大財務影響。

#### 採納香港財務報告準則第9號金融工具

香港財務報告準則第9號取代香港會計準則第39號金融工具：確認及計量。香港財務報告準則第9號引入分類及計量金融資產的新規定，對沖會計法的新規則以及金融資產之新減值模式。

香港財務報告準則第9號按追溯基準於二零一八年一月一日或之後開始的年度期間生效。本集團於規定生效日期採納新準則，且並未重列比較資料。於過渡日期對金融資產及負債賬面值作出之任何調整已於本期之期初累計虧損內確認。



# 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. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

#### Adoption of HKFRS 9 Financial Instruments (Continued)

##### (a) Classification and measurement

HKFRS 9 contains three principal classification categories for financial assets: measured at (1) amortised cost, (2) fair value through profit or loss ("FVTPL") and (3) fair value through other comprehensive income ("FVTOCI") as follows:

- The classification for debt instruments is determined based on the entity's business model for managing the financial assets and the contractual cash flow characteristics of the asset. If a debt instrument is classified as FVTOCI then effective interest, impairments and gains/losses on disposal will be recognised in profit or loss.
- For equity securities, the classification is FVTPL regardless of the entity's business model. The only exception is if the equity security is not held for trading and the entity irrevocably elects to designate that security as FVTOCI. If an equity security is designated as FVTOCI then only dividend income on that security will be recognised in other comprehensive income without recycling.

The Group's financial assets currently measure at amortised cost and FVTPL continues with their respective classification and measurements upon the adoption of HKFRS 9.

The classification and measurement requirements for financial liabilities under HKFRS 9 largely unchanged from HKAS 39, except that HKFRS 9 requires the fair value change of a financial liability designated as FVPTL that is attributable to changes of that financial liability's own credit risk to be recognised in other comprehensive income (without reclassification to profit or loss).

### 2. 會計政策及披露之變動(續)

#### 採納香港財務報告準則第9號金融工具(續)

##### (a) 分類及計量

香港財務報告準則第9號包括金融資產的三個主要分類類別：下文所述(1)按攤銷成本、(2)透過損益按公平值(「FVTPL」)及(3)透過其他全面收益按公平值(「FVTOCI」)計量：

- 債務工具的分類根據實體管理金融資產的業務模式以及資產的合約現金流量特徵而釐定。倘若債務工具分類為FVTOCI，實際利息、減值及出售收益／虧損將在損益中確認。
- 無論實體的業務模式如何，股本證券的分類均為FVTPL。唯一的例外情況是倘若股本證券並非持作買賣且實體不可撤回地選擇將該證券指定為FVTOCI。倘若股本證券被指定為FVTOCI，只有該證券的股息收入會在其他全面收入中確認且不會重新使用。

目前按攤銷成本及FVTPL計量的本集團的金融資產於採用香港財務報告準則第9號時沿用其各自的分類及計量。

香港財務報告準則第9號項下的金融負債的分類及計量規定與香港會計準則第39號相比基本未變，惟香港財務報告準則第9號規定由金融負債自身信用風險變化引起的按FVTPL指定的金融負債的公平值變化須於其他全面收益中確認(不得重新分類至損益)。



# 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. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (CONTINUED)

#### Adoption of HKFRS 9 Financial Instruments (Continued)

##### (b) Impairment

HKFRS 9 requires the Group to recognise and measure either a 12-month expected credit loss or lifetime expected credit loss, depending on the asset and the facts and circumstances. The application of the expected credit loss model would result in earlier recognition of credit losses. The Group adopts the new impairment requirements at 1 January 2018, accumulated impairment loss at that date would increase by approximately HK\$467,000 as compared with that recognised under HKAS 39.

### 3. REVENUE

Revenue represents the sales value of goods and services supplied to customers from the provision of software platform, interest income earned from the money lending business and income generated from mobile games development as follows:

Provision of software platform	提供軟件平台
Interest income from money lending	放債業務利息收入
Mobile gaming income	手機遊戲收入

### 2. 會計政策及披露之變動(續)

#### 採納香港財務報告準則第9號金融工具(續)

##### (b) 減值

香港財務報告準則第9號規定本集團確認及計量十二個月的預期信貸虧損或可使用年期內的預期信貸虧損，惟視乎資產、事實及情況而定。應用預期信貸虧損模式將導致提早確認信貸虧損。本集團於二零一八年一月一日採納新減值規定，與香港會計準則第39號項下所確認者相比，當日之累計減值虧損將增加約467,000港元。

### 3. 收益

收益指透過提供軟件平台向客戶供應之商品及服務之銷售價值、放債業務所賺取之利息收入，以及開發手機遊戲所產生之收入如下：

#### Three months ended 31 March 截至三月三十一日止三個月

2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
3,849	5,854
2,916	4,318
2,037	494
<b>8,802</b>	<b>10,666</b>

# 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)

### 4. OTHER INCOME

Sundry income

雜項收入

### 4. 其他收入

Three months ended 31 March 截至三月三十一日止三個月	
2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
6	-

### 5. FINANCE COSTS

Finance charges on obligations under  
finance leases

融資租賃承擔的財務費用

Interest on bank loans and other borrowings

銀行貸款及其他借貸利息

### 5. 融資成本

Three months ended 31 March 截至三月三十一日止三個月	
2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (Re-presented) (經重列)
45	16
560	560
<b>605</b>	<b>576</b>

# 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. LOSS BEFORE TAXATION

Loss before taxation is arrived at after charging:

### 6. 除稅前虧損

除稅前虧損已扣除下列各項：

		Three months ended 31 March 截至三月三十一日止三個月	
		2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
Staff costs (including directors' remuneration)	員工成本(包括董事酬金)		
– Salaries, wages and other benefits	– 薪金、工資及其他福利	6,162	7,632
– Contributions to defined contribution retirement plan	– 固定供款退休計劃供款	234	242
		<b>6,396</b>	7,874
Amortisation of intangible assets	無形資產攤銷	3,209	5,499
Depreciation of property, plant and equipment	物業、廠房及設備折舊	3,466	1,668
Write-off of equipments	撇銷設備	113	–

# 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. INCOME TAX CREDIT

Income tax in the condensed consolidated statement of profit or loss represents:

Current tax	即期稅項
– Hong Kong Profits Tax Provision for the period	– 香港利得稅 期內撥備
Deferred tax credit	遞延稅項抵免
Total income tax credit	所得稅抵免總額

No provision for Hong Kong Profits Tax has been made as the group companies have either tax losses brought forward in excess of the assessable profits for the period or do not have any estimated assessable profits subject to Hong Kong Profits Tax during the periods ended 31 March 2018 and 2017.

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

No provision for enterprise income tax of the PRC has been made as the subsidiaries incorporated in the PRC have estimated tax losses for the periods ended 31 March 2018 and 2017.

### 7. 所得稅抵免

簡明綜合損益表之所得稅指：

Three months ended 31 March 截至三月三十一日止三個月	
2018 二零一八年 HK\$'000 千港元 (Unaudited) (未經審核)	2017 二零一七年 HK\$'000 千港元 (Unaudited) (未經審核)
–	–
530	1,378
530	1,378

由於集團旗下之公司於截至二零一八年及二零一七年三月三十一日止期間並無超出本期間應課稅溢利之結轉稅項虧損，或無任何須繳納香港利得稅之估計應課稅溢利，故並無撥備香港利得稅。

根據開曼群島及英屬處女群島的規則及規例，本集團毋須繳納任何相關司法權區的所得稅。

由於中國註冊成立之附屬公司於截至二零一八年及二零一七年三月三十一日止期間有估計稅項虧損，故並無計提中國企業所得稅撥備。

# 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. DIVIDENDS

The Board does not recommend the payment of any interim dividend for the three months ended 31 March 2018 (2017: HK\$Nil).

### 9. LOSS PER SHARE

#### (a) Basic loss per share

The calculation is based on loss for the period attributable to owners of the Company of HK\$6,398,000 (2017: HK\$11,787,000) and the weighted average number of ordinary shares of 1,088,640,000 (2017: 1,070,496,000) in issue during the period.

#### (b) Diluted loss per share

The diluted loss per share for the periods ended 31 March 2018 and 2017 is the same as the basic loss per share as there were no potentially dilutive ordinary shares in issue.

### 8. 股息

董事會不建議就截至二零一八年三月三十一日止三個月派付任何中期股息(二零一七年：零港元)。

### 9. 每股虧損

#### (a) 每股基本虧損

每股基本虧損乃按本公司擁有人應佔期內虧損6,398,000港元(二零一七年：11,787,000港元)及期內已發行普通股之加權平均數1,088,640,000股(二零一七年：1,070,496,000股)計算。

#### (b) 每股攤薄虧損

由於概無任何潛在攤薄已發行普通股，截至二零一八年及二零一七年三月三十一日止期間之每股攤薄虧損與每股基本虧損相同。

# 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. SHARE CAPITAL

#### (i) Authorised and issued share capital

<b>Authorised:</b>	<b>法定：</b>	<b>Number of shares</b>	<b>Amount</b>
Ordinary shares	普通股	股份數目 '000 千股	金額 HK\$'000 千港元
At 1 January 2017, 31 March 2017, 1 January 2018 and 31 March 2018 of HK\$0.04 each	於二零一七年一月一日、二零一七年三月三十一日、二零一八年一月一日及二零一八年三月三十一日 每股面值0.04港元	3,000,000	120,000
<b>Issued and fully paid:</b>	<b>已發行及繳足：</b>		
Ordinary shares	普通股	907,200	36,288
At 1 January 2017 of HK\$0.04 each	於二零一七年一月一日 每股面值0.04港元	907,200	36,288
Issue of shares (note (ii))	發行股份(附註(ii))	181,440	7,258
At 31 March 2017, 1 January 2018 and 31 March 2018 of HK\$0.04 each	於二零一七年三月三十一日、二零一八年一月一日及二零一八年三月三十一日 每股面值0.04港元	1,088,640	43,546

#### (ii) Issue of shares

Pursuant to the placing completed on 10 January 2017, the Company issued 181,440,000 ordinary shares of HK\$0.04 each at a placing price of HK\$0.16 per placing share, resulting in net proceeds of approximately HK\$28,270,000. Details of the placing are set out in the Company's announcements dated 16 December 2016 and 10 January 2017.

### 10. 股本

#### (i) 法定及已發行股本

<b>Number of shares</b>	<b>Amount</b>
股份數目 '000 千股	金額 HK\$'000 千港元
3,000,000	120,000
907,200	36,288
907,200	36,288
181,440	7,258
1,088,640	43,546

#### (ii) 發行股份

根據於二零一七年一月十日完成之配售，本公司以配售價每股配售股份0.16港元發行181,440,000股每股面值0.04港元之普通股，所得款項淨額約28,270,000港元。配售詳情載於本公司日期為二零一六年十二月十六日及二零一七年一月十日之公佈。

# 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. EVENTS AFTER THE REPORTING PERIOD

#### Placing of new shares under general mandate

On 6 April 2018, the Company entered into a placing agreement with Emperor Securities Limited as placing agent (“Emperor”), pursuant to which Emperor would place, on a best effort basis, to not less than six independent placees up to 184,000,000 ordinary shares of HK\$0.04 each of the Company (the “Placing Shares”) at a price of HK\$0.18 per Placing Share (the “Placing”).

The completion of the Placing took place on 25 April 2018. An aggregate of 184,000,000 Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting held on 4 May 2017. The aggregate nominal value of the Placing Shares was HK\$7,360,000.

Details of the Placing are set out in the Company’s announcements dated 6 April 2018 and 25 April 2018.

### 11. 報告期後事項

#### 根據一般授權配售新股份

於二零一八年四月六日，本公司與英皇證券(香港)有限公司(「英皇證券」)(作為配售代理)訂立配售協議，據此，英皇證券將以竭盡所能基準，按每股配售股份0.18港元之價格，配售最多184,000,000股本公司每股面值0.04港元的普通股予不少於六名獨立承配人(「配售」)。

配售完成於二零一八年四月二十五日落實。根據於二零一七年五月四日舉行的股東週年大會上向董事授出的一般授權，合共184,000,000股配售股份獲配發及發行。配售股份的總面值為7,360,000港元。

配售之詳情載於本公司日期為二零一八年四月六日及二零一八年四月二十五日之公佈。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### RESULTS

For the three months ended 31 March 2018, the Group recorded a total revenue of approximately HK\$8,802,000 as compared to that of approximately HK\$10,666,000 for the same period in 2017. The decrease in revenue was mainly due to a downtrend of the software platform business. The income generated from the software platform had dropped from approximately HK\$5,854,000 for the three months ended 31 March 2017 to approximately HK\$3,849,000 in the same period in 2018.

Loss attributable to owners of the Company for the three months ended 31 March 2018 amounted to approximately HK\$6,398,000 as compared with that of approximately HK\$11,787,000 for the same period in 2017. The decrease in the unaudited consolidated loss was mainly attributable to (i) a decrease of approximately HK\$1,461,000 in the recognition of estimated changes in fair value of consideration payable for business combination relating to the acquisition of 60% equity interest in First Surplus Investments Ltd. and its subsidiaries (the “acquisition of FS Group”) as compared to the same period last year; (ii) an absence of the recognition of fair value changes of approximately HK\$1,495,000 of contingent consideration assets for business combination relating to the acquisition of FS Group as compared to the same period last year; and (iii) a decrease in administrative expenses as compared to the same period last year.

### DIVIDEND

The Directors do not recommend the payment of any interim dividend for the three months ended 31 March 2018 (2017: HK\$Nil).

### BUSINESS REVIEW AND PROSPECT

For the three months ended 31 March 2018, the Group engaged in (i) 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”); (ii) money lending business (the “Money Lending Business”) and (iii) the mobile data solutions and mobile game related services (the “Mobile Gaming Business”).

### 業績

截至二零一八年三月三十一日止三個月，本集團錄得總收益約8,802,000港元，二零一七年同期總收益則約10,666,000港元。收益減少主要由於軟件平台業務表現不佳。軟件平台產生的相關收入由截至二零一七年三月三十一日止三個月約5,854,000港元下跌至二零一八年同期約3,849,000港元。

截至二零一八年三月三十一日止三個月，本公司擁有人應佔虧損為約6,398,000港元，二零一七年同期則約11,787,000港元。未經審核綜合虧損之減少乃主要由於(i)就收購First Surplus Investments Ltd. 及其附屬公司60%股本權益(「收購FS集團」)確認有關業務合併應付代價之估計公平值變動較去年同期減少約1,461,000港元；(ii)與去年同期比較，並未就收購FS集團確認有關業務合併或然代價資產之公平值變動約1,495,000港元；及(iii)行政開支較去年同期減少。

### 股息

董事不建議就截至二零一八年三月三十一日止三個月派付任何中期股息(二零一七年：零港元)。

### 業務回顧及展望

截至二零一八年三月三十一日止三個月，本集團從事(i)開發及營銷專利伺服器為基礎之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」)；(ii)放債業務(「放債業務」)及(iii)手機數據方案及手機遊戲相關服務(「手機遊戲業務」)。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Software Platform

The segment revenue recorded a decrease from approximately HK\$5,854,000 for the three months ended 31 March 2017 to approximately HK\$3,849,000 in the same period in 2018 as a consequence of the intense competition in the market. The result has underperformed management's expectations. The Group continues to closely monitor and review the software platform business. In addition, the management will closely monitor the performance of the software platform business in view of the fact that its performance is below management's expectation and intense competition in the market.

### Money Lending Business

On 22 October 2015, the Group commenced its Money Lending Business through Aurum Pacific Finance Limited ("APF"), an indirect wholly-owned subsidiary of the Company, which was granted a money lenders license by the licensing court in Hong Kong pursuant to the Money Lenders Ordinance (Chapter 163 of the Laws of Hong Kong).

The Group adopted the revised money lending policy and procedure manual which provide guidelines on the handling and/or monitoring of money lending procedures according to the Money Lenders Ordinance (Chapter 163 of the Laws of the Hong Kong). The Money Lending Business became one of the sources for the Group's revenue for the period ended 31 March 2018. The interest income for the period ended 31 March 2018 amounted to approximately HK\$2,916,000 (2017: the interest income of approximately HK\$4,318,000).

### Mobile Gaming Business

Benefiting from the acquisition of FS Group in late 2016, the Group could tap into the mobile online game industry and capture the opportunities in the mobile online game and related solution industry.

As a mobile game developer with strong self-developed capabilities in games, the FS Group is engaged in the development of mobile games to players around the world. The FS Group has also licensed our games or related intellectual properties to various well-established game operators as our licensed operations with the exclusive and/or non-exclusive right to operate, publish and distribute specific games within an agreed period and designated territories. To further enhance the competitiveness, apart from mobile games, the FS Group has also provided the innovative solution services to the customers. The mobile gaming income for the period ended 31 March 2018 amounted to approximately HK\$2,037,000 (2017: the mobile gaming income of approximately HK\$494,000).

### 軟件平台

錄得分部收益由截至二零一七年三月三十一日止三個月約5,854,000港元減少至二零一八年同期約3,849,000港元，乃由於市場競爭激烈。該業績不如管理層預期。本集團將繼續密切監督並檢討軟件平台業務。此外，鑒於軟件平台業務的表現低於管理層的預期且市場競爭激烈，管理層將密切監察軟件平台業務的表現。

### 放債業務

於二零一五年十月二十二日，本集團透過本公司之間接全資附屬公司奧栢財務有限公司（「奧栢財務」）（其根據香港法例第163章放債人條例獲香港牌照法庭授予放債人牌照）開展其放債業務。

本集團採納經修訂借貸政策及程序手冊，其訂明符合香港法例第163章放債人條例有關處理及／或監管放債程序的指引。放債業務已成為本集團截至二零一八年三月三十一日止期間的收益來源之一。截至二零一八年三月三十一日止期間利息收入約2,916,000港元（二零一七年：利息收入約4,318,000港元）。

### 手機遊戲業務

受惠於二零一六年底收購FS集團，本集團得以打入手機遊戲業，並從手機遊戲及相關解決方案行業獲得商機。

FS集團為擁有強大自主研發遊戲能力之手機遊戲研發商，從事開發針對全球玩家之手機遊戲。FS集團亦向不同信譽卓著之遊戲營運商授出我們之遊戲或相關知識產權，以作我們之持牌營運，並向彼等授出獨家及／或非獨家權利，於指定期間及指定地區營運、發佈及分銷指定遊戲。除手機遊戲外，FS集團亦向客戶提供創新解決方案服務，進一步提高競爭力。截至二零一八年三月三十一日止期間的手機遊戲收入約為2,037,000港元（二零一七年：手機遊戲收入約494,000港元）。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### OUTLOOK

We intend to continue taking efforts in developing and upgrading our products and services with a generic growth of the business in order to broaden our income sources. The Group will continue to seek potential investment opportunities that can create synergies to our existing business segments, at the same time bringing growth and additional value to the shareholders of the Company.

### Financial Resource and Liquidity

The Group's main business operations and investments are in Hong Kong and the Netherlands. At 31 March 2018, the Group had cash and bank balances of approximately HK\$4,577,000 (31 December 2017: HK\$42,389,000). Most of the cash and bank balances 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 31 March 2018, total assets of the Group were approximately HK\$360,022,000 (31 December 2017: HK\$405,730,000) whereas total liabilities were approximately HK\$85,104,000 (31 December 2017: HK\$123,350,000). The gearing ratio of the Group, calculated as total liabilities over total assets, was 23.6% (31 December 2017: 30.4%) and the current ratio, calculated as current assets over current liabilities, was 1.43 (31 December 2017: 1.32). The Directors will continue to take measures to further improve the liquidity and gearing position of the Group.

### Material Acquisition, Disposal and Significant Investment

On 29 March 2018 (British time), the Group and two other shareholders of the associates, Fore Freedom B.V. ("FF") and XXL Net B.V. ("XXL"), whose 49% issued shares are owned by Tri King International Limited, a wholly owned subsidiary of the Group, entered into the heads of agreement ("HOA") with a potential purchaser in relation to the proposed disposal of the majority equity interests in FF and XXL. Details of the HOA are set out in the announcement of the Company dated 3 April 2018.

Apart from those disclosed in the sections headed "Material Acquisition, Disposal and Significant Investment" in this report, the Group did not have any other material acquisition, disposal and significant investment during the period ended 31 March 2018.

### 展望

我們擬繼續努力發展及提升我們的產品及服務，以帶動業務整體增長，擴大收入來源。本集團將繼續尋求可為我們的現存業務分部創造協同效益，並同時為本公司股東帶來增長及新增價值的潛在投資機會。

### 財務資源及流動資金

本集團之主要業務經營及投資均於香港及荷蘭進行。於二零一八年三月三十一日，本集團之現金及銀行結餘約為4,577,000港元(二零一七年十二月三十一日：42,389,000港元)。大部份現金及銀行結餘均以港元計值。本集團將密切監察匯率變動及採取適當措施降低外匯風險。

### 負債比率

於二零一八年三月三十一日，本集團總資產約為360,022,000港元(二零一七年十二月三十一日：405,730,000港元)，而總負債則約為85,104,000港元(二零一七年十二月三十一日：123,350,000港元)。本集團之負債比率(按總負債除以總資產計算)為23.6%(二零一七年十二月三十一日：30.4%)，流動比率(按流動資產除以流動負債計算)為1.43(二零一七年十二月三十一日：1.32)。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。

### 重大收購、出售及重大投資

於二零一八年三月二十九日(英國時間)，本集團及聯屬公司Fore Freedom B.V.(「FF」)及XXL Net B.V.(「XXL」)(其49%已發行股份由本集團全資附屬公司三皇國際有限公司持有)的其他兩名股東與潛在買方就FF及XXL大部分股權的建議出售事項訂立框架協議(「框架協議」)。框架協議的詳情載於本公司日期為二零一八年四月三日的公佈。

除本報告「重大收購、出售及重大投資」一節所披露者外，截至二零一八年三月三十一日止期間，本集團並無任何其他重大收購、出售及重大投資。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Capital Structure

As at 31 March 2018, 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 1,088,640,000 ordinary shares were in issue and fully paid.

### Placing of New Shares under General Mandate

On 6 April 2018, the Company entered into a placing agreement with Emperor Securities Limited as placing agent (“Emperor”), pursuant to which Emperor would place, on a best effort basis, to not less than six independent places up to 184,000,000 ordinary shares of HK\$0.04 each of the Company (the “Placing Shares”) at a price of HK\$0.18 per Placing Share (the “Placing”).

The completion of the Placing took place on 25 April 2018. An aggregate of 184,000,000 Placing Shares were allotted and issued pursuant to the general mandate granted to the Directors at the annual general meeting held on 4 May 2017. The aggregate nominal value of the Placing Shares was HK\$7,360,000.

The net proceeds from the Placing were approximately HK\$32,300,000 and the net issue price was approximately HK\$0.176 per Placing Share. The net proceeds of approximately HK\$32,300,000 will be used for (i) HK\$10 million for the business development of the Money Lending Business; (ii) HK\$5 million for the business development of the Mobile Gaming Business; (iii) HK\$8 million for identifying the potential investment in the Green Projects; and (iv) the remaining balance as general working capital purposes.

Details of the Placing are set out in the Company’s announcements dated 6 April 2018 and 25 April 2018.

### Foreign Exchange Exposure

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

### Pledge of Assets

At 31 March 2018, the land and buildings of the Group at carrying amount of approximately HK\$41,924,000 (31 December 2017: HK\$42,955,000) was pledged to secure interest-bearing borrowings of a subsidiary of the Company.

### 資本架構

於二零一八年三月三十一日，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1,088,640,000股普通股為已發行及繳足。

### 根據一般授權配售新股份

於二零一八年四月六日，本公司與英皇證券(香港)有限公司(「英皇證券」)(作為配售代理)訂立配售協議，據此，英皇證券將以竭盡所能基準，按每股配售股份0.18港元之價格，配售最多184,000,000股本公司每股面值0.04港元的普通股予不少於六名獨立承配人(「配售」)。

配售完成於二零一八年四月二十五日落實。根據於二零一七年五月四日舉行的股東週年大會上向董事授出的一般授權，合共184,000,000股配售股份獲配發及發行。配售股份的總面值為7,360,000港元。

配售事項之所得款項淨額約為32,300,000港元，而發行價淨額為每股配售股份約0.176港元。所得款項淨額約32,300,000港元，將用作以下用途：(i) 10,000,000港元用作放債業務的業務發展；(ii) 5,000,000港元用作手機遊戲業務的業務發展；(iii) 8,000,000港元用作物色綠色項目的潛在投資；及(iv)餘額用作一般營運資金用途。

配售之詳情載於本公司日期為二零一八年四月六日及二零一八年四月二十五日之公佈。

### 外匯風險

董事認為，本集團並無重大外匯風險。

### 資產抵押

於二零一八年三月三十一日，本集團土地及樓宇賬面值約41,924,000港元(二零一七年十二月三十一日：42,955,000港元)作為本公司附屬公司附息借款之抵押。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層論述及分析

### Contingent Liabilities

As at 31 March 2018 and 31 March 2017, the Company has issued a corporate guarantee in respect of a loan made by a finance company to a subsidiary.

During the period ended 31 March 2018, two subsidiaries of the Company leased two motor vehicles under finance leases at 3.5% – 4.8% per annum for a term of three to five years. The Company has issued corporate guarantee in respect of the finance leases with the carrying amount of approximately HK\$3,929,000 as at 31 March 2018 (31 December 2017: HK\$4,170,000).

Upon the completion of acquisition of FS Group on 25 October 2016, the Company has issued a corporate guarantee in respect of the promissory note issued by a subsidiary of the Company.

### Events after the Reporting Period

Details of events after the reporting period are set out on note 11 to this report.

### Employees and Remuneration Policies

As at 31 March 2018, the Group had approximately 73 employees (as at 31 March 2017: 111 employees) in Hong Kong and the PRC. The staff costs (including directors' remuneration) were approximately HK\$6,396,000 (31 March 2017: approximately HK\$7,874,000) for the period under review.

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.

### 或然負債

於二零一八年三月三十一日及二零一七年三月三十一日，本公司就財務公司向附屬公司提供之貸款發出公司擔保。

截至二零一八年三月三十一日止期間，本公司的兩間附屬公司根據融資租賃按每年3.5% – 4.8%租賃兩輛汽車，為期三至五年。本公司已就於二零一八年三月三十一日賬面值約3,929,000港元(二零一七年十二月三十一日：4,170,000港元)之融資租賃發出公司擔保。

於二零一六年十月二十五日完成收購FS集團後，本公司就本公司附屬公司發行之承兌票據發出公司擔保。

### 報告期後事項

報告期後事項之詳情載於本報告附註11。

### 僱員及薪酬制度

於二零一八年三月三十一日，本集團在香港及中國僱用約73名員工(二零一七年三月三十一日：111名)。於回顧期內，員工成本(包括董事酬金)約6,396,000港元(二零一七年三月三十一日：約7,874,000港元)。

本集團之薪酬制度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，並符合僱員受僱地之各自司法管轄區之法定要求。



## OTHER INFORMATION

### 其他資料

#### DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS IN SECURITIES OF THE COMPANY

As at 31 March 2018, none of the Directors and the chief executives of the Company, had, 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 PURCHASE SHARES OR DEBT SECURITIES

At no time during the period ended 31 March 2018 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.

#### SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS WHO ARE REQUIRED TO DISCLOSE THEIR INTERESTS IN SECURITIES OF THE COMPANY

##### Substantial Shareholders

To the best knowledge of Directors, as at 31 March 2018, the following persons, other than the Directors or chief executive of the Company, had, or was deemed or taken to have, an interest or short position in the shares or underlying shares which would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO or who were expected to be directly or indirectly interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any member of the Group:

#### 董事及主要行政人員於本公司證券之權益

於二零一八年三月三十一日，概無董事及本公司主要行政人員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被當作或視為擁有之權益或淡倉)；或(ii)須記錄於根據證券及期貨條例第352條存置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

截至二零一八年三月三十一日止期間任何時間，本公司或其任何附屬公司概無訂立任何安排，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。

#### 主要股東及其他人士須披露其於本公司證券之權益

##### 主要股東

據董事所深知，於二零一八年三月三十一日，下列人士(董事或本公司主要行政人員除外)於股份或相關股份中擁有，被視為或被當作擁有根據證券及期貨條例第XV部第2及3分部的條文須向本公司及聯交所披露之權益或淡倉；或預期將直接或間接擁有附帶權利可於任何情況下在本集團任何成員公司之股東大會上投票之任何類別股本面值5%或以上之權益：

## OTHER INFORMATION

### 其他資料

Name of substantial shareholders 主要股東姓名	Capacity 身份	Number of shares 股份數目 (Note 1) (附註1)	Approximate percentage of shareholding 概約股權 百分比 (Note 2) (附註2)
Mr. Chiu Ngai Hung 趙毅雄先生	Beneficial owner 實益擁有人	648,377,955(L)	59.56%

#### Notes:

1. The letter "L" denotes a long position in the shares of the Company.
2. The total number of 1,088,640,000 shares in issue as at 31 March 2018 has been used for the calculation for the approximately percentage.

Save as disclosed above, the Company has 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 as at 31 March 2018.

## 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 recognize 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.

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.

#### 附註:

1. 「L」指該於本公司股份的好倉。
2. 於二零一八年三月三十一日已發行股份總數 1,088,640,000股已用於計算概約百分比。

除上文所披露者外，於二零一八年三月三十一日，本公司並不知悉有任何其他人士(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本公司須根據證券及期貨條例第336條存置之登記冊之其他權益或淡倉。

## 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的貢獻。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。

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「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佈及本公司日期為二零一六年四月十三日之通函。



## OTHER INFORMATION

### 其他資料

The total number of share option that could be granted was 108,864,000 shares at par value of HK\$0.04 each, representing approximately 10% of the total issued shares of the Company on the date of passing the resolution to refresh the Share Option Scheme limit at the annual general meeting on 4 May 2017.

For the period ended 31 March 2018 and up to date of this report, the Company had not granted any options and no outstanding options under the Share Option Scheme.

### COMPETING INTERESTS

During the period under review and up to the date of this report, the Directors had an interest in any business apart from the Group's business, which competes or is likely to compete, either directly or indirectly, with the Group's business that need to be disclosed pursuant to the GEM Listing Rules were as follows:

Director 董事	Name of company 公司名稱	Nature of business 業務性質	Nature of interests 權益性質
Mr. Chan Wai Kit 陳偉傑先生	Huiyin Holdings Group Limited ("Huiyin") and its subsidiary 匯銀控股集團有限公司(「匯銀」)及 其附屬公司 Evershine Group Holdings Limited ("Evershine") and its subsidiary 永耀集團控股有限公司(「永耀」)及 其附屬公司	Money lending business 借貸業務	Independent non-executive Director ("INED") of Huiyin 匯銀之獨立非執行董事 (「獨立非執行董事」) Non-executive Director of Evershine 永耀之非執行董事
Mr. Leung Man Chun 梁文俊先生	Evershine and its subsidiary 永耀及其附屬公司	Money lending business 借貸業務	INED of Evershine 永耀之獨立非執行董事
Mr. Pang Siu Yin 彭兆賢先生	Affluent Partners Holdings Limited ("Affluent") 錢唐控股有限公司(「錢唐」)	Money lending business 借貸業務	INED of Affluent Partners 錢唐之獨立非執行董事

As the board of Directors (the "Board") is independent to the boards of the above mentioned companies, the Group is capable of carrying on its business independently of, and at arm's length, from the business of those companies.

Save as disclosed above, 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.

可授出之購股權總數為108,864,000股每股面值0.04港元之股份，佔於二零一七年五月四日股東週年大會通過更新購股權計劃限額之決議案當日本公司之已發行股份總額約10%。

截至二零一八年三月三十一日止期間及截至本報告日期，本公司概無授出購股權及持有購股權計劃下之未行使購股權。

### 競爭權益

於回顧期間內及直至本報告日期，董事於與本集團業務直接或間接構成競爭或可能構成競爭之任何業務(除本集團業務外)中擁有根據GEM上市規則須予披露的權益如下：

由於董事會(「董事會」)獨立於上述公司之董事會，故本集團有能力獨立於此等公司的業務按公平基準經營其業務。

除上文所披露者外，據董事所知，董事概無於對本集團所從事業務構成或可能構成競爭之任何業務中擁有權益。

## OTHER INFORMATION

### 其他資料

#### 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”) as contained in Appendix 15 of GEM Listing Rules throughout the period ended 31 March 2018 except the CG Code provision A.2.1.

Under the CG Code provision A.2.1, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. The Company does not have any officer with the title of Chief Executive Officer (“CEO”) since the resignation of the former CEO, Mr. Mo Wai Ming, Lawrence of the Company on 8 October 2015. Mr. Chan Wai Kit, the deputy chairman of the Company, also assumes the duties of the CEO during the period under review. The Board believes that vesting the roles of chairman and chief executive officer in the same individual provided the Group with strong and consistent leadership in the development and execution of long-term business strategies.

#### AUDIT COMMITTEE

The Company has established audit committee with written terms of reference which was amended on 7 January 2016. 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 report, the audit committee comprises three independent non-executive Directors, namely Mr. Leung Man Chun, Mr. Fok Kin Fung, Eric and Mr. Pang Siu Yin. Mr. Leung Man Chun 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 the internal controls and financial reporting matters, including a review of the unaudited first quarterly report for the three months ended 31 March 2018.

#### 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。

本公司於截至二零一八年三月三十一日止期間一直遵守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。

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。自二零一五年十月八日本公司前行政總裁(「行政總裁」)巫偉明先生辭任後，本公司並無人員擔任行政總裁之職位。本公司副主席陳偉傑先生於回顧期間同時擔任行政總裁之職務。董事會相信同一人兼任主席及行政總裁之角色，有助本集團在長遠業務策略的發展及執行上，為本集團提供強大而貫徹之領導。

#### 審核委員會

本公司已成立審核委員會，並書面訂明其職權範圍(於二零一六年一月七日修訂)。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。於本報告日期，審核委員會由三名獨立非執行董事梁文俊先生、霍健烽先生及彭兆賢先生組成，梁文俊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常規，並與董事會討論內部監控及財務申報事宜，包括審閱截至二零一八年三月三十一日止三個月之未經審核第一季度報告。

## OTHER INFORMATION

### 其他資料

#### CODE OF CONDUCT REGARDING SECURITIES TRANSACTIONS BY DIRECTORS

During the three months ended 31 March 2018, the Company had 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. The Company had also made specific enquiry of all Directors and the Company was not aware of any non-compliance with the required standard of dealings and its code of conduct regarding securities transactions by Directors.

#### 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 three months ended 31 March 2018.

On behalf of the Board

**Aurum Pacific (China) Group Limited**

**Chan Wai Kit**

*Executive Director*

Hong Kong, 9 May 2018

*As at the date of this report, the Board comprises three executive Directors, Mr. Chan Wai Kit, Mr. Chan Kwun Chung and Mr. Lee Cheung Yuet Horace and three independent non-executive Directors, Mr. Leung Man Chun, Mr. Fok Kin Fung, Eric and Mr. Pang Siu Yin.*

#### 董事進行證券交易的行為守則

截至二零一八年三月三十一日止三個月，本公司已採納有關董事進行證券交易之操守準則，其條款之嚴謹度不遜於GEM上市規則第5.48至5.67條所規定之交易準則。本公司亦已向全體董事作出具體查詢，而本公司並不知悉有任何違反規定交易準則及有關董事進行證券交易之操守準則之情況。

#### 購買、出售或贖回本公司上市證券

截至二零一八年三月三十一日止三個月，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**

**陳偉傑**

香港，二零一八年五月九日

於本報告日期，董事會成員包括三名執行董事陳偉傑先生、陳冠忠先生及李暢悅先生及三名獨立非執行董事梁文俊先生、霍健烽先生及彭兆賢先生。