

# 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

## 2021 INTERIM REPORT 中期報告



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# Corporate Information

## 公司資料

### BOARD OF DIRECTORS

#### Executive directors

Mr. Zheng Jiang (*Chairman*)  
Mr. Chan Hon Ki  
Ms. Shen Guoying  
Mr. Liang Songluan

#### Independent non-executive directors

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

#### AUDIT COMMITTEE

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

#### REMUNERATION COMMITTEE

Ms. Lou Aidong (*Chairman*)  
Mr. Zheng Jiang  
Mr. Chan Hon Ki  
Mr. Poon Chiu Kwok  
Mr. Bau Siu Fung

#### NOMINATION COMMITTEE

Mr. Zheng Jiang (*Chairman*)  
Ms. Shen Guoying  
Mr. Poon Chiu Kwok  
Mr. Bau Siu Fung  
Ms. Lou Aidong

#### AUTHORIZED REPRESENTATIVES

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

### 董事會

#### 執行董事

鄭江先生 (*主席*)  
陳漢淇先生  
沈國英女士  
梁嵩巒先生

#### 獨立非執行董事

潘昭國先生  
鮑小豐先生  
婁愛東女士

#### 審核委員會

鮑小豐先生 (*主席*)  
潘昭國先生  
婁愛東女士

#### 薪酬委員會

婁愛東女士 (*主席*)  
鄭江先生  
陳漢淇先生  
潘昭國先生  
鮑小豐先生

#### 提名委員會

鄭江先生 (*主席*)  
沈國英女士  
潘昭國先生  
鮑小豐先生  
婁愛東女士

#### 授權代表

陳漢淇先生 CPA · ACCA  
曾國珊女士 FCCA

# Corporate Information

## 公司資料

### 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

### HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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

### HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

### 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《財務匯報局條例》下的  
註冊公眾利益實體  
核數師  
香港  
中環遮打道10號  
太子大廈  
8樓

### 註冊辦事處

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

### 總部及香港主要營業地點

香港  
灣仔  
軒尼詩道288號  
英皇集團中心  
10樓1室

### 香港股份過戶登記分處

卓佳證券登記有限公司  
香港皇后大道東183號  
合和中心54樓

# Corporate Information

## 公司資料

### LEGAL ADVISER TO THE COMPANY

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

### CAYMAN ISLANDS SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Limited  
Windward 3, Regatta Office Park,  
P.O. Box 1350, Grand Cayman,  
KY1-1108, Cayman Islands

### PRINCIPAL BANKERS

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

### COMPANY WEBSITE

[www.auxint.com](http://www.auxint.com)

### STOCK CODE

2080

### 本公司的法律顧問

趙不渝 馬國強律師事務所  
香港  
中環康樂廣場1號  
怡和大廈40樓

### 開曼群島股份過戶登記處

Ocorian Trust (Cayman) Limited  
Windward 3, Regatta Office Park,  
P.O. Box 1350, Grand Cayman,  
KY1-1108, Cayman Islands

### 主要往來銀行

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

### 公司網址

[www.auxint.com](http://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**”).

#### Business review – lifestyle entertainment segment

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

#### Business review – property management segment

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

As at 30 September 2021, the Group managed over 60 projects with a gross floor area of approximately 7.74 million square metres.

### 業務回顧

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

#### 業務回顧－生活娛樂分部

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

#### 業務回顧－物業管理分部

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

於二零二一年九月三十日，本集團管理超過60個項目，總建築面積約7.74百萬平方米。

# Management Discussion and Analysis

## 管理層討論與分析

### FINANCIAL REVIEW

#### Revenue

The Group recorded revenue of approximately HK\$168.0 million for the six months ended 30 September 2021, representing an increase of 22.4% as compared with approximately HK\$137.2 million for the six months ended 30 September 2020. Such increase is attributable to increase in revenue of approximately HK\$9.2 million of the lifestyle entertainment segment for the six months ended 30 September 2021, which resulted mainly from the gradual recovery of market and operating conditions of the Group's clubbing and restaurant business in Hong Kong from 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 increased by approximately 19.3% or HK\$11.9 million to approximately HK\$73.5 million for the six months ended 30 September 2021 from approximately HK\$61.6 million for the six months ended 30 September 2020. The increase was mainly due to increase in the Group's number of staff in the lifestyle entertainment segment to cope with increase in operation scale.

#### 財務回顧

##### 收益

截至二零二一年九月三十日止六個月，本集團錄得收益約168.0百萬港元，較截至二零二零年九月三十日止六個月約137.2百萬港元上升22.4%。該增加歸因於截至二零二一年九月三十日止六個月，生活娛樂分部收益增加約9.2百萬港元，其主要由於本集團於香港的會所及餐廳業務因COVID-19疫情爆發後，市場及營運狀況逐漸恢復而導致。

##### 員工成本

員工成本包括薪金、工資、酌情花紅、會籍佣金、分配予員工來自顧客的小費及其他福利，其中包括退休福利成本及應支付予長期員工及兼職員工的其他津貼及福利。員工成本由截至二零二零年九月三十日止六個月約61.6百萬港元上升約19.3%或11.9百萬港元至截至二零二一年九月三十日止六個月約73.5百萬港元。增幅主要由於因應經營規模擴大所致本集團生活娛樂分部之員工數目增加。

# Management Discussion and Analysis

## 管理層討論與分析

### Advertising and Marketing Expenses

The advertising and marketing expenses primarily consisted of advertising and promotional expenses, such as the cost of inviting international disc jockeys for clubbing operations. The advertising and marketing expenses increased by approximately 177.8% or HK\$1.6 million to HK\$2.5 million for the six months ended 30 September 2021 from approximately HK\$0.9 million for the six months ended 30 September 2020. The increase in advertising and marketing expenses was mainly due to the marketing activities of the Group's clubbing business.

### Utilities Expenses and Repair and Maintenance Expenses

The utilities expenses increased by approximately HK\$3.7 million or 57.8% and repair and maintenance expenses increased by approximately HK\$1.1 million or 13.3% for the six months ended 30 September 2021. 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 segment.

### 廣告及營銷開支

廣告及營銷開支主要包括廣告及宣傳開支，例如為會所式業務邀請國際級唱片騎師獻技的費用。截至二零二一年九月三十日止六個月，廣告及營銷開支為2.5百萬港元，較截至二零二零年九月三十日止六個月約0.9百萬港元增加約177.8%或1.6百萬港元。廣告及營銷開支增加主要由於本集團會所式業務的營銷活動所致。

### 水電費以及維修及維護開支

截至二零二一年九月三十日止六個月，水電費開支增加約3.7百萬港元（或57.8%）以及維修及維護開支增加約1.1百萬港元（或13.3%）。維修及維護開支增加主要由於為應對COVID-19疫情爆發而向本集團物業管理分部的客戶提供新的衛生措施所致。

# Management Discussion and Analysis

## 管理層討論與分析

### Other Operating Expenses

Other operating expenses includes gardening costs, security costs and other miscellaneous expenses. The other operating expenses decreased by approximately 2.8% or HK\$0.4 million to approximately HK\$13.8 million for the six months ended 30 September 2021 from approximately HK\$14.2 million for the six months ended 30 September 2020. 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.

### Results for the period

The Group recorded net profit for the six months ended 30 September 2021 of approximately HK\$8.6 million as compared to net loss for the six months ended 30 September 2020 of approximately HK\$7.0 million. This was mainly due to (i) the increase in revenue from the lifestyle entertainment segment, and (ii) the one-off impairment losses on goodwill of approximately HK\$7.3 million recognised as a result of the negative impact caused by the COVID-19 towards the restaurant and bar outlets of the Group for the six months ended 30 September 2020.

### LIQUIDITY, FINANCIAL RESOURCES AND GEARING

As at 30 September 2021, the Group's total current assets and current liabilities were approximately HK\$358.3 million (31 March 2021: HK\$324.4 million) and HK\$298.8 million (31 March 2021: HK\$202.4 million) respectively, while the current ratio was 1.2 times (31 March 2021: 1.6 times).

### 其他經營開支

其他經營開支包括園藝成本、保安成本及其他雜項費用。其他經營開支由截至二零二零年九月三十日止六個月約14.2百萬港元減少約2.8%或0.4百萬港元至截至二零二一年九月三十日止六個月約13.8百萬港元。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所致。

### 期內業績

截至二零二一年九月三十日止六個月，本集團錄得淨溢利約8.6百萬港元，而截至二零二零年九月三十日止六個月則錄得淨虧損約7.0百萬港元。有關增幅主要因(i)生活娛樂分部收益增加，及(ii)截至二零二零年九月三十日止六個月，COVID-19疫情對本集團餐廳及酒吧門市造成的負面影響導致確認商譽一次性減值虧損約7.3百萬港元所致。

### 流動資金、財務資源及資產負債

於二零二一年九月三十日，本集團之總流動資產及流動負債分別約為358.3百萬港元（二零二一年三月三十一日：324.4百萬港元）及298.8百萬港元（二零二一年三月三十一日：202.4百萬港元），而流動比率為1.2倍（二零二一年三月三十一日：1.6倍）。

# Management Discussion and Analysis

## 管理層討論與分析

As at 30 September 2021, the Group maintained cash at bank and in hand of approximately HK\$252.2 million (31 March 2021: HK\$227.1 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 2021 was approximately HK\$105.9 million (31 March 2021: HK\$108.3 million), which mainly represented the unsecured loan of RMB100 million, of which a principal amount of RMB72 million was outstanding as at 30 September 2021, 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, an indirect wholly-owned subsidiary of the Company, for the purpose of financing its acquisition of the entire equity interests in Ningbo AUX Property Management Service Co., Ltd.\* (寧波奧克斯物業服務有限公司) (“**Ningbo AUX Property**”). The gearing ratio, which is calculated by dividing total interest-bearing borrowings by total equity, as at 30 September 2021 was approximately 0.71 (31 March 2021: 0.80).

於二零二一年九月三十日，本集團之銀行存款及手頭現金約為252.2百萬港元（二零二一年三月三十一日：227.1百萬港元）。本集團預期於可見將來根據彼等指定的用途，以根據一般授權配售新股份之所得款項淨額、經營活動所得現金及本公司可能不時認為恰當之其他融資方式撥付其資本開支、營運資金及其他資本需求。

本集團於二零二一年九月三十日的總計息借款約為105.9百萬港元（二零二一年三月三十一日：108.3百萬港元）。該計息借款主要為本公司控股股東提供予寶星有限公司（本公司的一間間接全資附屬公司）的為期五年且年利率為2%的人民幣100百萬元的無抵押貸款（當中本金人民幣72百萬元於二零二一年九月三十日尚未清償）。該筆貸款是為資助其收購寧波奧克斯物業服務有限公司（「**寧波奧克斯物業**」）的全部股權而作出。於二零二一年九月三十日，按總計息借款除以權益總額計算之資產負債比率約為0.71（二零二一年三月三十一日：0.80）。

\* For identification purpose only 僅供識別

# Management Discussion and Analysis

## 管理層討論與分析

### CAPITAL STRUCTURE

On 26 October 2021, the Company entered into a subscription agreement (the “**Subscription Agreement**”) with Huiiri Limited (the “**Subscriber**”), pursuant to which the Company has conditionally agreed to allot and issue, and the Subscriber has conditionally agreed to subscribe for, 118,000,000 shares of the Company (the “**Subscription Shares**”) at the subscription price of HK\$0.63 per Subscription Share for a total consideration of HK\$74,340,000.

The Subscriber is a controlling shareholder (as defined under the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”)) of the Company and is, therefore, a connected person of the Company under Chapter 14A of the Listing Rules.

The Subscription Agreement and the connected transaction contemplated thereunder, together with the proposed specific mandate for the directors of the Company (the “**Directors**”) to allot and issue the Subscription Shares, are subject to the approval by the shareholders of the Company (the “**Shareholders**”) in the forthcoming extraordinary general meeting of the Company (the “**EGM**”), other than the Subscriber and its associates (as defined under the Listing Rules) who shall abstain from voting at the EGM. Details of the Subscription Agreement were set out in the announcements of the Company dated 26 October 2021. As disclosed in the announcement of the Company dated 17 November 2021 and 7 December 2021, a circular in respect of the foregoing matters, together with a notice convening the EGM and the relevant proxy form, is expected to be despatched to the Shareholders on or before 29 December 2021.

### 資本架構

於二零二一年十月二十六日，本公司與匯日控股有限公司（「**認購人**」）訂立認購協議（「**認購協議**」）。據此，本公司已有條件同意配發及發行，而認購人已有條件同意按認購價每股認購股份0.63港元認購118,000,000股本公司股份（「**認購股份**」），總代價為74,340,000港元。

認購人為本公司控股股東（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**」）），且因此為上市規則第14A章項下本公司之關連人士。

認購協議及其項下擬進行之關連交易，連同建議本公司董事（「**董事**」）配發及發行認購股份之特別授權，須待本公司股東（「**股東**」）於本公司應屆股東特別大會（「**股東特別大會**」）批准後，方可作實，惟須於股東特別大會上放棄投票的認購人及其聯繫人（定義見上市規則）除外。認購協議的詳情載於本公司日期為二零二一年十月二十六日之公告。誠如本公司日期為二零二一年十一月十七日及二零二一年十二月七日之公告所披露，有關上述事項的通函，連同召開股東特別大會的通告及相關代表委任表格，預計將於二零二一年十二月二十九日或之前寄發予股東。

# Management Discussion and Analysis

## 管理層討論與分析

The Group manages its capital to safeguard the Group's ability to continue as a going concern while maximising the return to the Shareholders through maintaining the equity and debt in a balanced position. The capital structure of the Group consisted of equity of approximately HK\$148.2 million (31 March 2021: HK\$135.7 million) and loans from the controlling shareholder of approximately HK\$99.2 million as at 30 September 2021 (31 March 2021: HK\$85.3 million). Except for the loans from the controlling shareholder, the Group had no other bank borrowings, debt securities or other capital instruments as at 30 September 2021.

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

As disclosed in the announcement of the Company dated 9 September 2021, Ningbo Po Tai Hengmao Trading Co., Ltd.\* (寧波寶泰恒茂貿易有限公司), an indirect wholly-owned subsidiary of the Company ("**Ningbo Hengmao**"), entered into a joint venture agreement (the "**JV Agreement**") with five independent third parties in relation to the formation of a limited liability company to be established under the laws of the PRC and to primarily engage in the development and production of photovoltaics products (the "**JV Company**"). Pursuant to the JV Agreement, Ningbo Hengmao shall own 35% of the equity interests in the JV Company upon its formation.

Save as disclosed above, the Group did not have any material acquisitions or disposals of subsidiaries or associated companies during the six months ended 30 September 2021.

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。於二零二一年九月三十日，本集團的資本架構包括權益約148.2百萬港元（二零二一年三月三十一日：135.7百萬港元）及來自控股股東貸款約99.2百萬港元（二零二一年三月三十一日：85.3百萬港元）。除來自控股股東貸款之外，於二零二一年九月三十日，本集團並無其他銀行借款、債務證券或其他資本工具。

### 附屬公司、聯營公司或合營企業之重大收購或出售

誠如本公司日期為二零二一年九月九日之公告所披露，本公司間接全資附屬公司寧波寶泰恒茂貿易有限公司（「寧波恒茂」）與五名獨立第三方訂立合營協議（「合營協議」），內容有關根據中國法律成立有限公司，其主要從事開發及生產光伏電力產品（「合營公司」）。根據合營協議，寧波恒茂於合營公司成立後應擁有其35%股權。

除上文所披露者外，本集團於截至二零二一年九月三十日止六個月並無進行任何附屬公司或聯營公司之重大收購或出售。

\* For identification purpose only 僅供識別

# Management Discussion and Analysis

## 管理層討論與分析

### CHARGE ON ASSETS

As at 30 September 2021, the Group did not have any pledged assets (31 March 2021: Nil).

### SIGNIFICANT INVESTMENT HELD DURING THE PERIOD

To maximise the utilisation of the idle cash without affecting its operational liquidity and fund security, Ningbo AUX Property had subscribed for a structural deposit offered by a Ningbo sub-branch of a commercial bank during the six months ended 30 September 2021. Such structural deposit had been fully redeemed on 28 September 2021. Please refer to the announcements of the Company dated 23 April 2021 and 22 June 2021 for further details.

### FUTURE PLANS FOR MATERIAL INVESTMENT OR CAPITAL ASSETS

Save as disclosed in the sections headed "Capital Structure" and "Material Acquisitions or Disposals of Subsidiaries, Associated Companies or Joint Ventures" in this interim report, the Group did not have other plans for material investment or capital assets as at 30 September 2021.

### 資產抵押

於二零二一年九月三十日，本集團並無任何已抵押資產（二零二一年三月三十一日：無）。

### 期內持有的重大投資

截至二零二一年九月三十日止六個月，為在不影響經營流動性和資金安全的前提下最大限度地利用閒置現金，寧波奧克斯物業已認購一家商業銀行寧波支行提供的結構性存款。該結構性存款已於二零二一年九月二十八日悉數贖回。更多詳情，請參閱本公司日期為二零二一年四月二十三日及二零二一年六月二十二日之公告。

### 重大投資或資本資產之未來計劃

除本中期報告「資本架構」及「附屬公司、聯營公司或合營企業之重大收購或出售」各節所披露者外，於二零二一年九月三十日，本集團並無其他重大投資或資本資產之計劃。

# Management Discussion and Analysis

## 管理層討論與分析

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

### EMPLOYEE AND REMUNERATION POLICY

As at 30 September 2021, the Group had 1,239 employees (31 March 2021: 1,077 employees). The Group offers competitive remuneration packages to its staff, including share option scheme, mandatory provident fund schemes and discretionary bonus.

本集團將繼續深入審視適合本集團的發展策略，包括透過於不同業務領域探尋不同的業務及投資機會（可能或可能不包括本集團進行的任何資產及／或業務收購或出售），多元化本集團的收益流的可行性，並將考慮所有方案。任何相關計劃須待董事會（「**董事會**」）審核及批准並適時遵守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確認以港元（「**港元**」）為功能貨幣的實體以人民幣計值的資產及負債。本集團於報告期間並未利用任何遠期合約對沖其外幣風險。本集團將根據人民幣及港元之間的匯率變動，不時審閱並調整本集團的對沖及財務策略。

### 僱員及薪酬政策

於二零二一年九月三十日，本集團有1,239名僱員（二零二一年三月三十一日：1,077名僱員）。本集團向其員工提供具競爭力之薪酬方案，包括購股權計劃、強制性公積金計劃及酌情花紅。

# Management Discussion and Analysis

## 管理層討論與分析

### PROSPECTS

#### Lifestyle Entertainment Segment

With the local infection rate of COVID-19 remaining at a low level in Hong Kong in the past months, the Group will continue to fortify the branding and market position of its lifestyle entertainment segment. The Group is dedicated to providing a safe and hygienic environment for its customers to enjoy their leisure time and brings a variety of entertainment activities to its customers in supreme quality.

While the Group looks forward to revitalise its customer base, the Group remains cautious and alert of any adverse change of the COVID-19 outbreak situation.

#### Property Management Segment

The Group's property management segment has continued to be a consistent performer and a stable of source income to the Group. The Group will continue to seek opportunities to expand its service portfolio to include different customers and geographical regions and strengthen its brand advantage in the management of hospital and industrial park premises.

In September this year, the Group, through Ningbo Hengmao, has entered into the JV Agreement with third parties to form the JV Company which is intended to primarily engage in the development and production of photovoltaics products such as solar micro-invertors. The Group considered it is a great business opportunity to further expand the Company's business portfolio and a substantial growth driver to the Company in the future.

### 展望

#### 生活娛樂分部

由於過去幾個月香港的COVID-19本地感染率較低，本集團將繼續鞏固其生活娛樂分部的品牌和市場地位。本集團致力為客戶提供安全及衛生的環境，使彼等享受休閒時光，並以卓越品質為客戶帶來不同形式的娛樂活動。

儘管本集團期望為其客戶群體注入新的活力，但本集團仍對COVID-19爆發情況的任何不利變化保持謹慎和警惕。

#### 物業管理分部

本集團的物業管理分部持續表現穩健，為本集團提供穩定的收入來源。本集團將繼續尋求機會擴大其服務組合以涵蓋不同客戶及地理區域，並加強其在醫院及產業園物業管理方面的品牌優勢。

今年九月，本集團透過寧波恒茂與第三方訂立合營協議以設立一間合營公司（擬主要從事開發及生產光伏電力產品，如光伏逆變器）。本集團認為其乃進一步擴大本公司業務組合的良機，亦為本公司日後的重要增長動力。

## 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 2021 (for the six months ended 30 September 2020: 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 2021.

### 中期股息

董事會不建議就截至二零二一年九月三十日止六個月派付中期股息（截至二零二零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，彼等於截至二零二一年九月三十日止六個月已完全遵守標準守則所規定之標準。

## Other Information 其他資料

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

As at 30 September 2021, 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

於二零二一年九月三十日，本公司董事及最高行政人員於本公司及其任何相聯法團（定義見證券及期貨條例（「證券及期貨條例」）第XV部）之股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部已知會本公司及聯交所之權益或淡倉（包括根據證券及期貨條例該等條文視為或當作由董事及最高行政人員擁有之權益及淡倉），或根據證券及期貨條例第352條已記入須存置之登記冊之權益或淡倉，或根據上市規則所載標準守則已知會本公司之權益或淡倉如下：

## Other Information 其他資料

### LONG POSITIONS IN THE SHARES AND UNDERLYING SHARES OF ASSOCIATED CORPORATION OF THE COMPANY

於本公司相聯法團之股份及  
相關股份之好倉

Name of associated Corporation	Name of Directors	Capacity/ Nature of interest	Number and class of shares	Approximately percentage of the issued share capital 已發行股本之概約百分比
相聯法團名稱	董事姓名	身份／權益性質	股份數目及類別	
Huirì Limited (Note 1)	Zheng Jiang	Interest in a controlled corporation	0.1 ordinary shares	10%
匯日控股有限公司(附註1)	鄭江	受控法團權益	0.1股普通股	
China Prosper Enterprise Holding Co., Ltd. (Note 1)	Zheng Jiang	Interest in a controlled corporation	1,000 ordinary shares	10%
China Prosper Enterprise Holding Co., Ltd. (附註1)	鄭江	受控法團權益	1,000股普通股	

Note:

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

附註：

1. 鄭江先生全資擁有的公司澤宏有限公司於(i)本公司控股公司匯日控股有限公司已發行股本的10%；及(ii)匯日控股有限公司同系附屬公司China Prosper Enterprise Holding Co., Ltd.已發行股本的10%中擁有權益。根據證券及期貨條例，鄭江先生被視為為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 2021, 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

於二零二一年九月三十日，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 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 2021.
2. Huiiri Limited, a company incorporated in the British Virgin Islands with limited liability, is owned as to 90% by Ze Hui Limited (which is in turn wholly and beneficially owned by Mr. Zheng Jian Jiang) and 10% by Ze Hong Limited (which is in turn wholly and beneficially owned by Mr. Zheng Jiang, a current executive Director and the chairman of the Board). By virtue of the SFO, Mr. Zheng Jian Jiang and Ze Hui Limited were taken to be interested in the same number of shares of the Company in which Huiiri Limited was interested.
3. Ms. He Yi Ju is the spouse of Mr. Zheng Jian Jiang. Under the SFO, Ms. He Yi Ju was taken to be interested in the same number of shares in which Mr. Zheng Jian Jiang was interested.

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

## SHARE OPTION SCHEME

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

### 附註：

1. 基於本公司於二零二一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於匯日控股有限公司擁有權益的相同數目本公司股份中擁有權益。
3. 何意菊女士為鄭堅江先生的配偶。根據證券及期貨條例，何意菊女士被視為於鄭堅江先生擁有權益的相同數目股份中擁有權益。

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

## 購股權計劃

本公司於二零一四年一月三日採納購股權計劃（「**購股權計劃**」），由當日起計有效期為十年，並可由本公司於股東大會或由董事會提早終止。購股權計劃旨在向合資格參與者（定義見下文）提供獎勵，以肯定及表揚合資格參與者對本集團已作出或可能作出之貢獻。根據購股權計劃，董事會可向本集團任何董事或僱員，或任何顧問、諮詢顧問、供應商或客戶（「**合資格參與者**」）授出購股權。

## Other Information 其他資料

The Company's shares (the "**Shares**") which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other share option scheme of the Company at any time shall not exceed 30% of the Shares in issue from time to time. The maximum number of Shares available for issue under options which may be granted under the Share Option Scheme or other share option scheme adopted by the Company must not in aggregate exceed 10% of the Shares in issue immediately following completion of the global offering of the Shares (but taking no account of any Shares which may be allotted or issued pursuant to the exercise of the Over-allotment Option (as defined in the prospectus of the Company dated 13 January 2014)), being 30,000,000 Shares (the "**General Scheme Limit**"), subject to refreshment of such General Scheme Limit by shareholders' approval in a general meeting of the Company. The General Scheme Limit so refreshed must not exceed 10% of the Shares in issue as at the date of such shareholders' approval. The Company may also seek shareholders' approval for grant of share options beyond the General Scheme Limit. The total number of Shares issued and which may fall to be issued upon exercise of the options granted pursuant to the Share Option Scheme to an Eligible Participant in any 12-month period shall not exceed 1% of the number of Shares in issue as at the date of grant unless approved by the shareholders of the Company in general meeting.

根據購股權計劃及本公司任何其他購股權計劃授出及有待行使之所有未行使購股權獲行使時可予發行之本公司股份（「股份」），在任何時候不得超過不時已發行股份30%。根據購股權計劃或本公司採納之其他購股權計劃可能授出之購股權而可供發行之股份總數最高不得超過緊隨股份全球發售完成後已發行股份數目10%（惟不計及因超額配股權（定義見本公司日期為二零一四年一月十三日的招股章程）獲行使而可能配發或發行之任何股份），即30,000,000股股份（「**一般計劃限額**」），惟須受股東於本公司股東大會批准更新有關一般計劃限額規限。就此更新的一般計劃限額不得超過有關股東批准當日已發行股份之10%。本公司亦可尋求股東批准以授出超過一般計劃限額的購股權。除非獲本公司股東於股東大會批准，否則，於任何12個月期間，根據購股權計劃向合資格參與者授出之購股權獲行使時已發行及可能發行之股份總數不得超過於授出日期已發行股份數目1%。

## Other Information 其他資料

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

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

For the six months ended 30 September 2021, no option was granted by the Company under the Share Option Scheme.

As at 1 April 2021 and throughout the six months ended 30 September 2021, 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。

截至二零二一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。

於二零二一年四月一日及截至二零二一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。

## 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 2021.

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

During the six months ended 30 September 2021, 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 2021.

### 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，本公司於截至二零二一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

於截至二零二一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二零二一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, 29 November 2021

### 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，二零二一年十一月二十九日

# Independent Review Report

## 獨立審閱報告



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

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

## INTRODUCTION

We have reviewed the interim financial report set out on pages 27 to 60 which comprises the consolidated statement of financial position of AUX International Holdings Limited as of 30 September 2021 and the related consolidated statement of profit or loss, consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and condensed consolidated cash flow statement for the six month period then ended and explanatory notes. The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited require the preparation of an interim financial report to be in compliance with the relevant provisions thereof and Hong Kong Accounting Standard 34, *Interim financial reporting*, issued by the Hong Kong Institute of Certified Public Accountants. The directors are responsible for the preparation and presentation of the interim financial report in accordance with Hong Kong Accounting Standard 34.

Our responsibility is to form a conclusion, based on our review, on the interim financial report and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

### 致奧克斯國際控股有限公司董事會的審閱報告

*(於開曼群島註冊成立的有限公司)*

## 引言

我們已審閱列載於第27至60頁的中期財務報告，此中期財務報告包括奧克斯國際控股有限公司截至二零二一年九月三十日的綜合財務狀況表及截至該日止六個月期間的相關綜合損益表、綜合損益及其他全面收益表、綜合權益變動表及簡明綜合現金流量表及解釋附註。香港聯合交易所有限公司證券上市規則規定，編製中期財務報告須遵守當中有關條文以及香港會計師公會頒佈的香港會計準則第34號*中期財務報告*。董事須負責根據香港會計準則第34號編製及列報中期財務報告。

我們的責任是根據我們的審閱對中期財務報告作出結論，並按照我們雙方所協定的應聘條款，僅向全體董事會報告，且不作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔任何責任。

# Independent Review Report

## 獨立審閱報告

### SCOPE OF REVIEW

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, *Review of interim financial information performed by the independent auditor of the entity*, issued by the Hong Kong Institute of Certified Public Accountants. A review of the interim financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

### CONCLUSION

Based on our review, nothing has come to our attention that causes us to believe that the interim financial report as at 30 September 2021 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

29 November 2021

### 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作出詢問，並實施分析和其他審閱程序。由於審閱的範圍遠較按照香港審計準則進行審計的範圍為小，所以不能保證我們會注意到在審計中可能會被發現的所有重大事項。因此，我們不會發表任何審計意見。

### 結論

根據我們的審閱工作，我們並沒有注意到任何事項，使我們相信於二零二一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

二零二一年十一月二十九日

# Consolidated Statement of Profit or Loss

## 綜合損益表

For the six months ended 30 September 2021 – unaudited (Expressed in Hong Kong dollars)  
截至二零二一年九月三十日止六個月 – 未經審核 (以港元表示)

		<b>Six months ended 30 September</b>		
		截至九月三十日止六個月		
		2021	2020	
		二零二一年	二零二零年	
		\$'000	\$'000	
		千港元	千港元	
	Note			
	附註			
<b>Revenue</b>	<b>收益</b>	<b>3</b>	<b>168,029</b>	137,215
Other revenue	其他收益	4	5,462	9,526
Other net loss	其他虧損淨額	5	(1,109)	(3,148)
Cost of inventories sold	已售存貨成本		(4,387)	(2,538)
Property cleaning expenses	物業清潔開支		(32,247)	(25,836)
Staff costs	員工成本	6(b)	(73,480)	(61,572)
Depreciation and amortisation	折舊及攤銷	6(e)	(8,669)	(12,051)
Property rentals and related expenses	物業租金及相關開支		(1,711)	(1,855)
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		(2,544)	(850)
Utilities expenses	水電費		(10,058)	(6,441)
Repair and maintenance expenses	維修及維護開支		(9,383)	(8,263)
Other operating expenses	其他經營開支	6(d)	(13,842)	(14,154)
<b>Profit from operations</b>	<b>經營產生溢利</b>		<b>16,061</b>	1,272
Finance costs	融資成本	6(a)	(1,199)	(1,238)
<b>Profit before taxation</b>	<b>除稅前溢利</b>	<b>6</b>	<b>14,862</b>	34
Income tax	所得稅	7	(6,221)	(7,063)
<b>Profit/(loss) for the period</b>	<b>期內溢利 / (虧損)</b>		<b>8,641</b>	(7,029)
<b>Earnings/(loss) per share</b>	<b>每股盈利 / (虧損)</b>	<b>8</b>		
Basic and diluted	基本及攤薄		2.3 cents 仙	(1.9) cents 仙

The notes on pages 34 to 60 form part of this interim financial report.

第34至60頁的附註構成本中期財務報告的一部分。

# Consolidated Statement of Profit or Loss and Other Comprehensive Income

## 綜合損益及其他全面收益表

For the six months ended 30 September 2021 – unaudited (Expressed in Hong Kong dollars)  
截至二零二一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

		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
<b>Profit/(loss) for the period</b>	期內溢利／（虧損）	<b>8,641</b>	(7,029)
<b>Other comprehensive income for the period</b>	期內其他全面收益		
<i>Item that may be reclassified subsequently to profit or loss:</i>	<i>其後可能重新分類至損益之項目：</i>		
Exchange difference on translation of the financial statements of subsidiaries (nil tax effect)	換算附屬公司財務報表之匯兌差額（無稅務影響）	<b>3,895</b>	7,554
<b>Total comprehensive income for the period</b>	期內全面收益總額	<b>12,536</b>	525

The notes on pages 34 to 60 form part of this interim financial report.

第34至60頁的附註構成本中期財務報告的一部分。

# Consolidated Statement of Financial Position

## 綜合財務狀況表

At 30 September 2021 – unaudited (Expressed in Hong Kong dollars)  
於二零二一年九月三十日 – 未經審核 (以港元表示)

			At <b>30 September</b> <b>2021</b> 於二零二一年 九月三十日	At 31 March 2021 於二零二一年 三月三十一日
	<i>Note</i> <i>附註</i>		\$'000 千港元	\$'000 千港元
<b>Non-current assets</b>		<b>非流動資產</b>		
Property, plant and equipment		物業、廠房及設備	15,959	15,237
Intangible assets		無形資產	43,699	46,826
Goodwill		商譽	58,642	57,680
Deferred tax assets		遞延稅項資產	3,154	3,020
			<b>121,454</b>	122,763
<b>Current assets</b>		<b>流動資產</b>		
Inventories		存貨	564	519
Trade and other receivables		貿易及其他應收款項	97,897	89,664
Current tax recoverable		即期可收回稅款	3,553	3,553
Restricted bank deposits		受限制銀行存款	4,126	3,550
Cash at bank and in hand		銀行存款及手頭現金	252,158	227,198
			<b>358,298</b>	324,484
<b>Current liabilities</b>		<b>流動負債</b>		
Trade and other payables		貿易及其他應付款項	129,275	117,032
Contract liabilities		合約負債	56,905	59,675
Amount due to the controlling shareholder		應付控股股東款項	5,234	4,373
Loans from the controlling shareholder		來自控股股東貸款	86,400	-
Lease liabilities		租賃負債	14,955	14,285
Current tax payable		即期應付稅項	6,052	7,013
			<b>298,821</b>	202,378

# Consolidated Statement of Financial Position

## 綜合財務狀況表

At 30 September 2021 – unaudited (Expressed in Hong Kong dollars)

於二零二一年九月三十日 – 未經審核 (以港元表示)

		At 30 September 2021 於二零二一年 九月三十日	At 31 March 2021 於二零二一年 三月三十一日	
		Note 附註	\$'000 千港元	\$'000 千港元
<b>Net current assets</b>	流動資產淨值		<b>59,477</b>	122,106
<b>Total assets less current liabilities</b>	資產總值減流動負債		<b>180,931</b>	244,869
<b>Non-current liabilities</b>	非流動負債			
Loans from the controlling shareholder	來自控股股東貸款	15	<b>12,760</b>	85,266
Lease liabilities	租賃負債		<b>4,528</b>	8,759
Deferred tax liabilities	遞延稅項負債		<b>15,416</b>	15,153
			<b>32,704</b>	109,178
<b>NET ASSETS</b>	資產淨值		<b>148,227</b>	135,691
<b>CAPITAL AND RESERVES</b>	資本及儲備	16		
Share capital	股本		<b>3,750</b>	3,750
Reserves	儲備		<b>144,477</b>	131,941
<b>TOTAL EQUITY</b>	權益總額		<b>148,227</b>	135,691

The notes on pages 34 to 60 form part of this interim financial report.

第34至60頁的附註構成本中期財務報告的一部分。

# Consolidated Statement of Changes in Equity

## 綜合權益變動表

For the six months ended 30 September 2021 – unaudited (Expressed in Hong Kong dollars)  
截至二零二一年九月三十日止六個月—未經審核（以港元表示）

		Share capital	Share premium	Capital reserve	Exchange reserve	Statutory reserve	Accumulated losses	Total equity
		股本	股份溢價	股本儲備	匯兌儲備	法定儲備	累計虧損	權益總額
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元
<b>Balance at 1 April 2020</b>	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
<b>Changes in equity for the six months ended 30 September 2020:</b>	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)	-
<b>Balance at 30 September 2020</b>	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
<b>Balance at 1 April 2021</b>	於二零二一年四月一日之結餘	3,750	177,000	2,500	(539)	12,413	(59,433)	135,691
<b>Changes in equity for the six months ended 30 September 2021:</b>	截至二零二一年九月三十日止六個月之權益變動：							
Profit for the period	期內溢利	-	-	-	-	-	8,641	8,641
Other comprehensive income for the period	期內其他全面收益	-	-	-	3,895	-	-	3,895
Total comprehensive income for the period	期內全面收益總額	-	-	-	3,895	-	8,641	12,536
Transferred to statutory reserve	轉撥至法定儲備	-	-	-	-	2,197	(2,197)	-
<b>Balance at 30 September 2021</b>	於二零二一年九月三十日之結餘	3,750	177,000	2,500	3,356	14,610	(52,989)	148,227

The notes on pages 34 to 60 form part of this interim financial report.

第34至60頁的附註構成本中期財務報告的一部分。

# Condensed Consolidated Cash Flow Statement

## 簡明綜合現金流量表

For the six months ended 30 September 2021 – unaudited (Expressed in Hong Kong dollars)  
截至二零二一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

		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
<b>Operating activities</b>	<b>經營活動</b>		
Cash generated from operations	經營產生的現金	<b>21,766</b>	28,066
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	<b>(7,366)</b>	(9,219)
PRC withholding tax paid	已支付之中國預扣稅	-	(6,531)
<b>Net cash generated from operating activities</b>	<b>經營活動產生的現金淨額</b>	<b>14,400</b>	12,316
<b>Investing activities</b>	<b>投資活動</b>		
Payment for the purchase of property, plant and equipment	購買物業、廠房及設備的款項	<b>(938)</b>	(383)
Other cash flows arising from investing activities	投資活動產生的 其他現金流量	<b>3,362</b>	2,055
<b>Net cash generated from investing activities</b>	<b>投資活動產生的現金淨額</b>	<b>2,424</b>	1,672

# Condensed Consolidated Cash Flow Statement

## 簡明綜合現金流量表

For the six months ended 30 September 2021 – unaudited (Expressed in Hong Kong dollars)  
截至二零二一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	
		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
<b>Financing activities</b>	<b>融資活動</b>		
Repayment of loans from the controlling shareholder	償還控股股東貸款	-	(31,248)
Proceeds from loans from controlling shareholder	控股股東貸款之所得款項	12,760	-
Capital element of lease rentals paid	已付租賃租金的本金部分	(8,023)	(6,852)
Interest element of lease rentals paid	已付租賃租金的利息部分	(338)	(214)
<b>Net cash generated from/(used in) financing activities</b>	<b>融資活動產生/(所用)的現金淨額</b>	<b>4,399</b>	<b>(38,314)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>現金及現金等價物增加/(減少)淨額</b>	<b>21,223</b>	<b>(24,326)</b>
<b>Cash and cash equivalents at beginning of the period</b>	<b>期初現金及現金等價物</b>	<b>227,198</b>	<b>206,735</b>
<b>Effect of foreign exchange rate changes</b>	<b>外匯匯率變動的影響</b>	<b>3,737</b>	<b>8,280</b>
<b>Cash and cash equivalents at end of the period</b>	<b>期末現金及現金等價物</b>	<b>252,158</b>	<b>190,689</b>

The notes on pages 34 to 60 form part of this interim financial report.

第34至60頁的附註構成本中期財務報告的一部分。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 1 BASIS OF PREPARATION

#### (a) General information

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

#### (b) Statement of compliance

This interim financial report has been prepared in accordance with the applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, including compliance with Hong Kong Accounting Standard (“**HKAS**”) 34, *Interim financial reporting*, issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”). It was authorised for issue on 29 November 2021.

### 1 編製基準

#### (a) 一般資料

奧克斯國際控股有限公司（「**本公司**」）於二零一三年一月十四日根據開曼群島公司法（二零一三年修訂本）（經綜合及修訂）在開曼群島註冊成立為一間獲豁免有限公司。本公司及其附屬公司（統稱「**本集團**」）主要從事經營會所業務及餐廳及酒吧門店以及提供物業管理服務。

#### (b) 合規聲明

本中期財務報告已遵照香港聯合交易所有限公司證券上市規則的適用披露條文，包括遵從香港會計師公會（「**香港會計師公會**」）頒佈的香港會計準則（「**香港會計準則**」）第34號*中期財務報告*而編製。本中期財務報告於二零二一年十一月二十九日獲授權刊發。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 1 BASIS OF PREPARATION (Continued)

#### (b) Statement of compliance (Continued)

This interim financial report has been prepared in accordance with the same accounting policies adopted in the consolidated financial statements for the financial year ended 31 March 2021, except for the accounting policy changes that are expected to be reflected in the consolidated financial statements for the financial year ending 31 March 2022. Details of any changes in accounting policies are set out in note 2.

The preparation of an interim financial report in conformity with HKAS 34 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

### 1 編製基準 (續)

#### (b) 合規聲明 (續)

本中期財務報告已根據截至二零二一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，惟預期於截至二零二二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

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 1 BASIS OF PREPARATION

*(Continued)*

#### (b) Statement of compliance

*(Continued)*

This interim financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the consolidated financial statements for the financial year ended 31 March 2021. 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 25 and 26.

### 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二零二一年三月三十一日止財政年度之綜合財務報表以來的財務狀況及表現所出現的變動而言屬重大的事項及交易的詮釋。簡明綜合中期財務報表及有關附註並不包括根據香港財務報告準則（「香港財務報告準則」）編製整份財務報表所須的全部資料。

本中期財務報告未經審核，惟已經畢馬威會計師事務所根據香港會計師公會頒佈之香港審閱聘任準則第2410號實體的獨立核數師執行的中期財務資料審閱進行審閱。畢馬威會計師事務所所致董事會的獨立審閱報告載於第25及26頁。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

## 2 CHANGES IN ACCOUNTING POLICIES

The HKICPA has issued a number of new amendments to HKASs and HKFRSs that are effective for the current accounting period of the Group for the first time. Other than Amendment to HKFRS 16, *Covid-19-related rent concessions beyond 30 June 2021*, none of these developments are relevant to the Group's financial statements.

### Amendment to HKFRS 16, *Covid-19-related rent concessions beyond 30 June 2021 (2021 amendment)*

The Group previously applied the practical expedient in HKFRS 16 such that as lessee it was not required to assess whether rent concessions occurring as a direct consequence of the COVID-19 pandemic were lease modifications, if the eligibility conditions are met. One of these conditions requires the reduction in lease payments affect only payments originally due on or before a specified time limit. The 2021 amendment extends this time limit from 30 June 2021 to 30 June 2022.

The Group has adopted the 2021 amendment in this financial period. There is no impact on the opening balance of equity at 1 April 2021.

## 2 會計政策變動

香港會計師公會頒佈了多項對香港會計準則及香港財務報告準則的新修訂，並於本集團的本會計期間首次生效。除香港財務報告準則第16號修訂，二零二一年六月三十日之後的*Covid-19*相關租金優惠外，該等發展均與本集團的財務報表無關。

### 香港財務報告準則第16號修訂，二零二一年六月三十日之後的*Covid-19*相關租金優惠（二零二一年修訂）

本集團先前應用香港財務報告準則第16號中的可行權宜方法，故作為承租人，倘符合資格條件，則毋需評估因COVID-19疫情而直接導致的租金優惠是否屬於租賃修訂。其中一項條件要求租賃付款的減少僅影響在原本指定時限內或之前到期的付款。二零二一年修訂將該時限由二零二一年六月三十日延長至二零二二年六月三十日。

本集團已於本財政期間採納二零二一年修訂。於二零二一年四月一日權益的期初結餘並不受影響。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 3 REVENUE AND SEGMENT REPORTING

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

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

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

### 3 收益及分部報告

本集團之主要業務為會所業務及餐廳以及酒吧門店營運及提供物業管理服務。

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

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

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 3 REVENUE AND SEGMENT REPORTING (Continued)

### 3 收益及分部報告 (續)

#### (a) Disaggregation of revenue

#### (a) 分拆收益

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

按服務線及客戶地理位置劃分的來自客戶合約之收益分拆如下：

	Six months ended	
	30 September	
	截至九月三十日止六個月	
	2021	2020
	二零二一年	二零二零年
	\$'000	\$'000
	千港元	千港元
<b>Revenue from contracts with customers within the scope of HKFRS 15</b>	<b>香港財務報告準則第15號範圍內的來自客戶合約之收益</b>	
Revenue from club and restaurant operations – Hong Kong	會所及餐廳經營收益 – 香港	
	<b>18,036</b>	8,804
Revenue from property management contracts – the PRC	物業管理合約收益 – 中國	
	<b>149,993</b>	128,411
	<b>168,029</b>	137,215

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 3 REVENUE AND SEGMENT REPORTING (Continued)

#### (a) Disaggregation of revenue (Continued)

The Group's customer base is diversified and includes only one customer (six months ended 30 September 2020: one) with whom transactions have exceeded 10% of the Group's revenue. During the six months ended 30 September 2021, revenue from property management contracts derived from this customer, including revenue from entities which are known to the Group to be under common control with this customer, amounted to approximately \$13 million (six months ended 30 September 2020: \$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（截至二零二零年九月三十日止六個月：一名）客戶進行的交易佔本集團收益逾10%。於截至二零二一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的收益（包括據本集團所知與此客戶受共同控制的實體的收益）約為13百萬港元（截至二零二零年九月三十日止六個月：19百萬港元）。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 3 REVENUE AND SEGMENT REPORTING (Continued)

#### (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 2021 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

就截至二零二一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		Property management		Total	
	- Hong Kong		- the PRC		總計	
	生活娛樂-香港		物業管理-中國			
	2021	2020	2021	2020	2021	2020
二零二一年	二零二零年	二零二一年	二零二零年	二零二一年	二零二零年	
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
千港元	千港元	千港元	千港元	千港元	千港元	
<b>For the six months ended 30 September</b>	<b>截至九月三十日止六個月</b>					
Revenue from external customers and reportable segment revenue	從外部客戶所取得 收益及可報告分部之 收益					
	18,036	8,804	149,993	128,411	168,029	137,215
<b>Reportable segment (loss)/profit</b>	<b>可報告分部(虧損)/溢利</b>					
	(319)	(5,655)	23,356	25,216	23,037	19,561

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 3 REVENUE AND SEGMENT REPORTING (Continued)

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

### 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 2021 於二零二一年 九月三十日 \$'000 千港元	At 31 March 2021 於二零二一年 三月三十一日 \$'000 千港元	At 30 September 2021 於二零二一年 九月三十日 \$'000 千港元	At 31 March 2021 於二零二一年 三月三十一日 \$'000 千港元	At 30 September 2021 於二零二一年 九月三十日 \$'000 千港元	At 31 March 2021 於二零二一年 三月三十一日 \$'000 千港元	
Reportable segment assets	可報告分部資產	19,116	18,698	451,568	420,331	470,684	439,029
Reportable segment liabilities	可報告分部負債	24,194	27,928	176,993	167,080	201,187	195,008

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 “depreciation” and “amortisation” are regarded as including impairment losses recognised on non-financial assets. To arrive at adjusted EBITDA the Group’s earnings are further adjusted for items not specifically attributed to individual segments, such as other revenue, other net loss, directors’ and auditors’ remuneration 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」包括投資收入以及「折舊」及「攤銷」包括對非金融資產所確認的減值虧損。為達到經調整EBITDA，本集團之盈利乃對並未指定屬於個別分部之項目作出進一步調整，如其他收益、其他虧損淨額、董事及核數師之酬金以及其他總部或企業行政開支。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 3 REVENUE AND SEGMENT REPORTING (Continued)

### 3 收益及分部報告 (續)

#### (c) Reconciliations of reportable segment profit or loss

#### (c) 可報告分部溢利或虧損之對賬

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2021	2020
		二零二一年	二零二零年
		\$'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	<b>23,037</b>	19,561
Other revenue	其他收益	<b>5,462</b>	9,526
Other net loss	其他虧損淨額	<b>(1,109)</b>	(3,148)
Depreciation and amortisation	折舊及攤銷	<b>(8,669)</b>	(12,051)
Finance costs	融資成本	<b>(1,199)</b>	(1,238)
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	<b>(2,660)</b>	(3,855)
Consolidated profit before taxation	除稅前綜合溢利	<b>14,862</b>	34

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 4 OTHER REVENUE

### 4 其他收益

		Six months ended 30 September	
		截至九月三十日止六個月	
		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
Bank interest income	銀行利息收入	3,362	2,055
Rent concessions received	已收取的租金優惠	-	2,417
Government grants (note)	政府補助(附註)	1,700	4,132
Others	其他	400	922
		<b>5,462</b>	<b>9,526</b>

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

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

### 5 OTHER NET LOSS

### 5 其他虧損淨額

		Six months ended 30 September	
		截至九月三十日止六個月	
		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
Gain/(loss) on disposal of property, plant and equipment	出售物業、廠房及設備收益／(虧損)	19	(58)
Net foreign exchange loss	匯兌虧損淨額	(1,128)	(3,090)
		<b>(1,109)</b>	<b>(3,148)</b>

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 6 PROFIT BEFORE TAXATION

Profit before taxation is arrived at after charging:

### 6 除稅前溢利

除稅前溢利經扣除下列各項後達致：

		Six months ended 30 September 截至九月三十日止六個月	
		2021 二零二一年 \$'000 千港元	2020 二零二零年 \$'000 千港元
<b>(a) Finance costs</b>	<b>(a) 融資成本</b>		
Interest on loans from the controlling shareholder	來自控股股東貸款之利息	861	1,024
Interest on lease liabilities	租賃負債之利息	338	214
		<b>1,199</b>	1,238
<b>(b) Staff costs (including directors' remuneration)</b>	<b>(b) 員工成本 (包括董事薪酬)</b>		
Contributions to defined contribution retirement plan	界定供款退休計劃供款	11,840	4,876
Salaries, wages and other benefits	薪金、工資及其他福利	61,640	56,696
		<b>73,480</b>	61,572
<b>(c) Property rentals</b>	<b>(c) 物業租金</b>		
Lease payments in respect of short-term leases	短期租賃租賃付款	38	86

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 6 PROFIT BEFORE TAXATION 6 除稅前溢利 (續)

(Continued)

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
<b>(d) Other operating expenses</b>	<b>(d) 其他經營開支</b>		
Impairment losses on trade receivables	貿易應收款項減值虧損	186	472
Impairment losses on other receivables	其他應收款項減值虧損	-	538
Office expenses	辦公費	811	825
Entertainment expenses	業務招待費	982	541
Travelling expenses	差旅費	878	534
Legal and professional fees	法律和專業費用	1,932	2,644
Security costs	保安費	968	606
Gardening costs	綠化護理費	1,883	2,135
Other tax expenses	其他稅項開支	923	826
Bank charges and credit card commissions	銀行手續費及信用卡佣金	710	440
Community event costs	社區活動費用	589	657
Other	其他	3,980	3,936
		<b>13,842</b>	<b>14,154</b>
<b>(e) Depreciation and amortisation</b>	<b>(e) 折舊及攤銷</b>		
Depreciation	折舊		
- owned property, plant and equipment	- 所擁有物業、廠房及設備	665	659
- right-of-use assets	- 使用權資產	4,086	7,796
Amortisation	攤銷	3,918	3,596
		<b>8,669</b>	<b>12,051</b>

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 7 INCOME TAX

### 7 所得稅

		Six months ended	
		30 September	
		截至九月三十日止六個月	
		2021	2020
		二零二一年	二零二零年
		\$'000	\$'000
		千港元	千港元
Current tax – the PRC Corporate Income Tax	即期稅項－中國企業所得稅	<b>6,297</b>	7,123
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	<b>(76)</b>	(3,326)
		<b>6,221</b>	7,063

(a) No provision for Hong Kong Profits Tax had been made for the six months ended 30 September 2021 and 2020, as the subsidiaries of the Group in Hong Kong sustained a loss for taxation purpose.

(a) 由於本集團於香港的附屬公司在計算稅項方面錄得虧損，故截至二零二一年及二零二零年九月三十日止六個月並未就香港利得稅作出撥備。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 7 INCOME TAX (Continued)

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

Among the branches of Ningbo AUX Property Management Services Co., Ltd ("**Ningbo AUX**"), a subsidiary in the PRC, the Chengdu Branch was entitled to a preferential tax rate of 15% under the Corporate Income Tax Preference Policies for the Western Development in the previous years. The directors are of the view that it is highly probable that the Chengdu Branch will continue to be entitled to the same preferential tax rate. Accordingly, 15% is adopted in estimating the tax provision for the six months ended 30 September 2021.

- (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%。

寧波奧克斯物業服務有限公司（「寧波奧克斯」，於中國的一間附屬公司）之分公司中，成都分公司往年根據西部大開發的企業所得稅優惠政策有權享有15%的優惠稅率。董事認為成都分公司很有可能將繼續享有同樣優惠稅率。因此，採用15%的稅率估計截至二零二一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。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 8 EARNINGS/(LOSS) PER SHARE

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

The calculation of basic earnings/(loss) per share is based on the profit attributable to ordinary equity shareholders of the Company of \$8,641,000 (six months ended 30 September 2020: loss of \$7,029,000) and the weighted average of 374,984,000 (six months ended 30 September 2020: 374,984,000) ordinary shares in issue during the interim period.

#### (b) Diluted earnings/(loss) per share

The diluted earnings/(loss) per share is the same as basic earnings/(loss) per share as there were no dilutive potential ordinary shares in existence during the six months ended 30 September 2021 and 2020.

### 8 每股盈利／（虧損）

#### (a) 每股基本盈利／（虧損）

每股基本盈利／（虧損）乃基於本公司普通股權益股東應佔溢利8,641,000港元（截至二零二零年九月三十日止六個月：虧損7,029,000港元）及中期期間內已發行普通股加權平均數374,984,000股（截至二零二零年九月三十日止六個月：374,984,000股）計算所得。

#### (b) 每股攤薄盈利／（虧損）

每股攤薄盈利／（虧損）與每股基本盈利／（虧損）相同，此乃由於截至二零二一年及二零二零年九月三十日止六個月概無潛在攤薄普通股。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 9 PROPERTY, PLANT AND EQUIPMENT

#### (a) Right-of-use assets

During the six months ended 30 September 2021, the Group entered into 2 lease agreements for use of restaurant and office premise for 2 years, and therefore recognised the additions to right-of-use assets of \$4,458,000.

#### (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 had 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 during that period. 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

#### (a) 使用權資產

截至二零二一年九月三十日止六個月，本集團訂立兩項有關餐廳及辦公室物業用途的租賃協議，為期兩年，並因此確認額外使用權資產4,458,000港元。

#### (b) 減值虧損

截至二零二零年九月三十日止六個月，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，於該期內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。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 10 INTANGIBLE ASSETS AND GOODWILL

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

The intangible assets represent property management contracts and customer relationships.

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

### 10 無形資產及商譽

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

無形資產指物業管理合約及與客戶的關係。

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

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 10 INTANGIBLE ASSETS AND GOODWILL (Continued)

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

	<b>At 30 September 2021</b>	<b>At 31 March 2021</b>
	於二零二一年 九月三十日	於二零二一年 三月三十一日
	<b>\$'000</b>	<b>\$'000</b>
	千港元	千港元
Property management business	<b>58,642</b>	57,680
Operation of restaurant and bar outlets*	-	-
	<b>58,642</b>	57,680

\* The goodwill allocated to operation of restaurant and bar outlets CGU is \$7,261,000 and it was fully impaired during the six months ended 30 September 2020.

During the six months ended 30 September 2021, the operation of the property management business continued to be profit-making and thus no impairment indicator for the respective goodwill has been identified.

### 10 無形資產及商譽 (續)

商譽分配至本集團所識別的現金產生單位(「現金產生單位」)如下:

<b>At 30 September 2021</b>	<b>At 31 March 2021</b>
於二零二一年 九月三十日	於二零二一年 三月三十一日
<b>\$'000</b>	<b>\$'000</b>
千港元	千港元

\* 商譽分配至經營餐廳及酒吧門市的現金產生單位為7,261,000港元，且於截至二零二零年九月三十日止六個月已全數減值。

截至二零二一年九月三十日止六個月，物業管理業務營運繼續錄得盈利，因此相關商譽並無出現減值跡象。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 10 INTANGIBLE ASSETS AND GOODWILL (Continued)

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 was determined based on value-in-use calculations. These calculations used cash flow projections based on financial budgets approved by management covering a five-year period. Cash flows beyond the five-year period were extrapolated using a growth rate of 2%. The cash flows were discounted using a discount rate of 13%. The discount rate used was 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 had 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期間，餐廳及酒吧門市業務持續出現虧損，顯示相關商譽的賬面價值可能無法收回。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，並已於損益表中確認。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 11 TRADE AND OTHER RECEIVABLES

### 11 貿易及其他應收款項

		At 30 September 2021 於二零二一年 九月三十日 \$'000 千港元	At 31 March 2021 於二零二一年 三月三十一日 \$'000 千港元
Trade receivables, net of loss allowance (note)	貿易應收款項，扣除虧損撥備 (附註)	<b>72,234</b>	68,777
Deposits, prepayments and other receivables	按金、預付款項及其他應收款項	<b>25,663</b>	20,887
		<b>97,897</b>	89,664

Note: At 30 September 2021, trade and other receivables of the Group included amounts due from entities controlled by Mr. Zheng Jian Jiang, the Company's controlling shareholder, of \$2,882,000 (31 March 2021: \$3,193,000) and entities over which Mr. Zheng Jian Jiang has significant influence, of \$5,143,000 (31 March 2021: \$5,147,000). The amounts represent property management fees receivable arisen in the ordinary course of business.

附註：於二零二一年九月三十日，本集團的貿易及其他應收款項包括應收本公司控股股東鄭堅江先生控制的實體的款項2,882,000港元（二零二一年三月三十一日：3,193,000港元）以及對鄭堅江先生具重大影響的實體的應收款項5,143,000港元（二零二一年三月三十一日：5,147,000港元）。該金額為日常業務過程中產生的應收物業管理費。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 11 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 2021 於二零二一年 九月三十日 \$'000 千港元	At 31 March 2021 於二零二一年 三月三十一日 \$'000 千港元
Within 1 month	一個月內	27,710	30,009
Over 1 month to 3 months	超過一個月至 三個月	8,686	8,832
Over 3 months to 6 months	超過三個月至 六個月	7,920	6,256
Over 6 months to 1 year	超過六個月至一年	13,740	8,801
Over 1 year	一年以上	14,178	14,879
		<b>72,234</b>	<b>68,777</b>

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 \$6,679,000 (31 March 2021: \$6,805,000), which mainly represents rental deposits for club, restaurant and office premise of the Group (31 March 2021: rental deposits for club 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收益確認日期及扣除虧損撥備後的賬齡分析如下：

本集團預期超過一年後收回或確認為開支的按金、預付款項及其他應收款項金額為6,679,000港元（二零二一年三月三十一日：6,805,000港元），其主要為本集團會所、餐廳及辦公室的租賃按金（二零二一年三月三十一日：本集團會所及餐廳的租賃按金）。全部其他貿易及其他應收款項預計將於一年內收回或確認為開支。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 12 RESTRICTED BANK DEPOSITS

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

### 12 受限制銀行存款

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

### 13 TRADE AND OTHER PAYABLES

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

### 13 貿易及其他應付款項

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

		At 30 September 2021 於二零二一年 九月三十日 \$'000 千港元	At 31 March 2021 於二零二一年 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	<b>15,418</b>	13,957
- over 3 months to 6 months	- 超過三個月至 六個月	<b>11,329</b>	10,546
- over 6 months to 1 year	- 超過六個月至 一年	<b>2,676</b>	2,480
- over 1 year	- 一年以上	<b>1,504</b>	1,348
		<b>30,927</b>	28,331
Deposits received from property occupants/owners	來自物業住戶／ 業主收取按金	<b>24,299</b>	22,585
Receipts on behalf of utilities companies	代表公用事業公司 收款	<b>18,267</b>	17,161
Amounts due to related parties	應付關連方款項	<b>2,976</b>	3,041
Other payables and accrued charges	其他應付款項及 應計費用	<b>52,806</b>	45,914
		<b>129,275</b>	117,032

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)  
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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 LOANS FROM THE CONTROLLING SHAREHOLDER

The loan of \$86,400,000 is unsecured, interest-bearing at 2% per annum and repayable in August 2022.

During the six months ended 30 September 2021, there are additional loans from the controlling shareholder of \$12,760,000. These additional loans are unsecured, interest-free, and repayable on 28 April 2023 and 28 September 2023.

### 13 貿易及其他應付款項 (續)

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

### 14 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

貸款86,400,000港元為無抵押，按年利率2%計息及須於二零二二年八月償還。

截至二零二一年九月三十日止六個月，來自控股股東的額外貸款為12,760,000港元。該等額外貸款均為無抵押、免息及須於二零二三年四月二十八日及二零二三年九月二十八日償還。

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

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

### 16 CAPITAL, RESERVES AND DIVIDENDS

#### (a) Dividends payable to equity shareholders attributable to the interim period

The directors do not recommend the payment of an interim dividend for the six months ended 30 September 2021 and 2020.

#### (b) Share capital

### 16 股本、儲備及股息

#### (a) 中期期間應付權益股東股息

董事不建議就截至二零二一年及二零二零年九月三十日止六個月派付中期股息。

#### (b) 股本

		At 30 September 2021		At 31 March 2021	
		於二零二一年九月三十日		於二零二一年三月三十一日	
		No. of shares	Amount	No. of shares	Amount
		股份數目	金額	股份數目	金額
		'000	\$'000	'000	\$'000
		千股	千港元	千股	千港元
<b>Authorised:</b>	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
<b>Ordinary shares, issued and fully paid:</b>	普通股，已發行及繳足:				
At 1 April 2020, 31 March 2021, 1 April 2021 and 30 September 2021	於二零二零年四月一日、二零二一年三月三十一日、二零二一年四月一日及二零二一年九月三十日	374,984	3,750	374,984	3,750

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 17 MATERIAL RELATED PARTY TRANSACTIONS

### 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	
		2021	2020
		二零二一年	二零二零年
		\$'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	3,854	3,802
Retirement scheme contributions	退休計劃供款	83	56
		<b>3,937</b>	3,858

# Notes to the Unaudited Interim Financial Report

## 未經審核中期財務報告附註

(Expressed in Hong Kong dollars unless otherwise indicated)

(除非另有註明，否則均以港元表示)

### 17 MATERIAL RELATED PARTY TRANSACTIONS (Continued)

### 17 重大關連方交易 (續)

#### (b) Transactions with other related parties

In addition to the transactions and balances disclosed elsewhere in this interim 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，本集團於日常業務過程中以一般商業條款進行之重大關連方交易如下：

	Six months ended 30 September	
	截至九月三十日止六個月	
	2021	2020
	二零二一年	二零二零年
	\$'000	\$'000
	千港元	千港元
Property management services income from:		
– entities controlled by the Company's controlling shareholder	13,068	19,829
– entities over which the Company's controlling shareholder has significant influence	17,068	13,972
	<b>30,136</b>	33,801

The logo for AUX International Holdings Limited, featuring the letters 'AUX' in a bold, dark blue, sans-serif font. The background of the entire page is a light cream color with a pattern of small, golden dots. Large, overlapping golden circles are scattered across the page, with one large circle in the center containing the text. To the right, a circular inset shows a dimly lit interior, possibly a bar or lounge, with purple and blue lighting and a person visible in the background.

**AUX**

AUX INTERNATIONAL HOLDINGS LIMITED  
奧克斯國際控股有限公司

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