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WINTO GROUP (HOLDINGS) LIMITED

惠陶集團(控股)有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8238)

ANNOUNCEMENT OF INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2021

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

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

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

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This announcement, for which the directors (the “Directors”) of Winto Group (Holdings) Limited (the “Company”) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief 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.

The board of Directors (the “Board”) of the Company is pleased to announce the unaudited consolidated results of the Company and its subsidiaries (the “Group”) for the six months ended 30 June 2021 (the “Interim Results”). This announcement, containing the full text of the 2021 Interim Report of the Company, complies with the relevant disclosure requirements of the GEM Listing Rules in relation to information to accompany preliminary announcement of Interim Results.

By Order of the Board
Winto Group (Holdings) Limited
Hung Yuen Kin
Executive Director

Hong Kong, 6 September 2021

As at the date of this announcement, the Board comprises Mr. Hung Yuen Kin as executive Director, Mr. Lui Man Wah as non-executive Director and Ms. Wong Chi Ling, Mr. Wong Ling Yan Philip and Mr. Lee Man Yeung as independent non-executive Directors.

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This announcement will remain on the “Latest Company Announcements” page of the GEM website at <http://www.hkgem.com> for at least 7 days from the date of its posting and be posted and remains on the website of the Company at <http://www.wintogroup.hk>.

WINTO GROUP (HOLDINGS) LIMITED 惠陶集團(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: 8238



2021

INTERIM REPORT 中期報告

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香港聯合交易所有限公司(「聯交所」)GEM特色

GEM的地位，乃為相比起其他在聯交所上市的公司帶有較高投資風險的中小型公司提供一個上市的市場。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上市公司一般為中小型公司，在GEM買賣的證券可能會較於主板買賣之證券承受較大的市場波動風險，同時無法保證在GEM買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告之內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本報告全部或任何部份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。

本報告的資料乃遵照《聯交所GEM證券上市規則》(「GEM上市規則」)而刊載，旨在提供有關惠陶集團(控股)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，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，且並無遺漏任何其他事項，足以令致本報告所載任何陳述或本報告產生誤導。

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INTERIM RESULTS

中期業績

The board (the "Board") of directors (the "Director(s)") of Winto Group (Holdings) Limited (the "Company") is pleased to announce the unaudited condensed consolidated financial information of the Company and its subsidiaries (the "Group") for the six months ended 30 June 2021 together with the comparative unaudited figures for the corresponding period in 2020 as follows:

惠陶集團(控股)有限公司(「本公司」)董事(「董事」)會(「董事會」)欣然公佈本公司及其附屬公司(「本集團」)截至2021年6月30日止六個月的未經審核簡明綜合財務資料連同2020年同期的未經審核比較數字如下：

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the three and six months ended 30 June 2021

未經審核簡明綜合損益及其他全面收益表

截至2021年6月30日止三個月及六個月

		Notes 附註	Three months ended 30 June 截至6月30日止三個月		Six months ended 30 June 截至6月30日止六個月	
			2021 2021年 HK\$'000 千港元	2020 2020年 HK\$'000 千港元	2021 2021年 HK\$'000 千港元	2020 2020年 HK\$'000 千港元
Revenue	收益	3	16,186	8,888	26,828	15,990
Cost of sales	銷售成本		(6,190)	(4,441)	(11,971)	(8,660)
Gross profit	毛利		9,996	4,447	14,857	7,330
Other income	其他收入		13	430	13	443
Operating expenses	經營開支		(2,981)	(3,392)	(5,692)	(6,912)
Finance costs	融資成本		(214)	(363)	(428)	(713)
Profit before taxation	除稅前溢利	4	6,814	1,122	8,750	148
Income tax expenses	所得稅開支	5	-	-	-	-

INTERIM RESULTS

中期業績

		Three months ended 30 June		Six months ended 30 June	
		截至6月30日止三個月		截至6月30日止六個月	
		2021	2020	2021	2020
		2021年	2020年	2021年	2020年
Note		HK\$'000	HK\$'000	HK\$'000	HK\$'000
附註		千港元	千港元	千港元	千港元
Profit and total comprehensive income for the period	期內溢利及全面收入總額	6,814	1,122	8,750	148
Profit/(Loss) for the period attributable to:	應佔期內溢利/(虧損):				
Owners of the Company	本公司擁有人	6,442	864	8,525	(124)
Non-controlling interests	非控股權益	372	258	225	272
		6,814	1,122	8,750	148
Profit/(Loss) per share Basic and diluted (HK cents)	每股溢利/(虧損) 基本及攤薄(港仙)	1.49	0.20	1.92	(0.03)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 June 2021
於2021年6月30日

			30 June 2021 2021年 6月30日 HK\$'000 (Unaudited) (未經審核)	31 December 2020 2020年 12月31日 HK\$'000 (Unaudited) (未經審核)
		Notes 附註	千港元	千港元
Non-current assets	非流動資產			
Plant and equipment	器械及設備		2,246	901
Goodwill	商譽		1,399	1,399
Intangible assets	無形資產		330	330
Rental deposit	租賃按金		10,500	10,500
Finance lease receivables	融資租賃應收款項		-	119
			14,475	13,249
Current assets	流動資產			
Trade and other receivables	貿易及其他應收款項	8	18,595	13,176
Amount due from a non-controlling shareholder of a subsidiary	應收一間附屬公司非控股股東款項		13	13
Amount due from a shareholder	應收一名股東款項		529	529
Finance lease receivables	融資租賃應收款項		353	461
Bank balances and cash	銀行結餘及現金		10,489	3,212
			29,979	17,391
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	9	16,362	9,225
Contract liabilities	合約負債		391	2,322
Other borrowing	其他借款		7,000	7,000
Lease liability	租賃負債		220	288
			23,973	18,835

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 June 2021
於2021年6月30日

			30 June 2021 6月30日 HK\$'000 (Unaudited) (未經審核)	31 December 2020 2020年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)
Net current assets/(liabilities)	流動資產淨值／ (負債淨額)		6,006	(1,444)
Total assets less current liabilities	總資產減流動負債		20,481	11,805
Non-current liabilities	非流動負債			
Lease liability	租賃負債		-	74
Loan from a shareholder	股東貸款		23,500	23,500
Total non-current liabilities	非流動負債總額		23,500	23,574
Net liabilities	淨負債		(3,019)	(11,769)
Capital and reserves	資本及儲備			
Share capital	股本	10	8,640	8,640
Reserves	儲備		(12,118)	(20,643)
Total capital deficiency attributable to owners of the Company	本公司擁有人應佔 資本虧絀總額		(3,478)	(12,003)
Non-controlling interests	非控股權益		459	234
Total capital deficiency	資本虧絀總額		(3,019)	(11,769)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

未經審核簡明綜合權益變動表

For the six months ended 30 June 2021

截至2021年6月30日止六個月

		Share capital	Share premium	Statutory reserve	Fair value through other comprehensive income reserve 按公平值計入 其他全面 收益儲備	Accumulated profits/ (losses) 累計溢利/ (虧損)	Sub-total	Non-controlling interests	Total
		股本 HK\$'000 千港元	股份溢價 HK\$'000 千港元	法定儲備 HK\$'000 千港元	其他全面 收益儲備 HK\$'000 千港元	小計 HK\$'000 千港元	非控股權益 HK\$'000 千港元	合計 HK\$'000 千港元	
At 1 January 2020 (audited)	於2020年1月1日 (經審核)	8,640	94,331	48	(1,423)	(113,880)	(12,284)	386	(11,898)
Profit for the period	期內溢利	-	-	-	-	(124)	(124)	272	148
Other comprehensive expense for the period	期內其他全面 開支	-	-	-	-	-	-	-	-
Total comprehensive (expenses)/income for the period	期內其他全面 (開支)/收益	-	-	-	-	(124)	(124)	272	148
At 30 June 2020 (unaudited)	於2020年6月30日 (未經審核)	8,640	94,331	48	(1,423)	(114,004)	(12,408)	658	(11,750)
At 1 January 2021 (unaudited)	於2021年1月1日 (未經審核)	8,640	94,331	48	(1,423)	(113,599)	(12,003)	234	(11,769)
Profit for the period	期內溢利	-	-	-	-	8,525	8,525	225	8,750
Other comprehensive expense for the period	期內其他全面 開支	-	-	-	-	-	-	-	-
Total comprehensive (expenses)/income for the period	期內其他全面 (開支)/收益	-	-	-	-	8,525	8,525	225	8,750
At 30 June 2021 (unaudited)	於2021年6月30日 (未經審核)	8,640	94,331	48	(1,423)	(105,074)	(3,478)	459	(3,019)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

未經審核簡明綜合現金流量表

For the six months ended 30 June 2021

截至2021年6月30日止六個月

Six months ended 30 June

截至6月30日止六個月

2021 2020

2021年 2020年

HK\$'000 HK\$'000

千港元 千港元

Net cash from operating activities	經營業務活動所得現金淨額	8,771	1,985
Investing activities	投資活動		
Purchase of plant and equipment	購置器械及設備	(1,074)	-
Interest received	已收利息	-	-
Net cash used in investing activities	投資活動所用現金淨額	(1,074)	-
Financing activities	融資活動		
Interest paid	已付利息	(420)	(713)
Proceeds from shareholder loan	股東貸款所得款項	-	3,000
Repayment of other borrowing	償還其他借款	-	(3,000)
Net cash used in financing activities	融資活動所用的現金淨額	(420)	(713)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

未經審核簡明綜合現金流量表

For the six months ended 30 June 2021

截至2021年6月30日止六個月

Six months ended 30 June

截至6月30日止六個月

2021 2020

2021年 2020年

HK\$'000 HK\$'000

千港元 千港元

Net increase in cash and cash equivalents	現金及現金等價物 增加淨額	7,277	1,272
Cash and cash equivalents at 1 January	於1月1日的現金及現金 等價物	3,212	3,603
Cash and cash equivalents at 30 June	於6月30日的現金及現金 等價物	10,489	4,875
Represented by:	指：		
Bank balances and cash	銀行結餘及現金	10,489	4,875
Less: bank overdrafts	減：銀行透支	-	-
		10,489	4,875

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

1. GENERAL INFORMATION AND BASIS OF PREPARATION

The Company was incorporated in the Cayman Islands on 7 December 2012, as an exempted company with limited liability under the Companies Law (as Revised) of the Cayman Islands. The Company's shares have been listed on GEM since 16 February 2015 (the "Listing").

The unaudited consolidated financial results of the Group for the six months ended 30 June 2021 are presented in Hong Kong dollars ("HK\$"), unless otherwise stated.

The unaudited consolidated financial results of the Group for the six months ended 30 June 2021 have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants and the disclosure requirements of the GEM Listing Rules. The unaudited consolidated financial results have been prepared under the historical cost convention, as modified by financial assets at fair value through profit or loss.

1. 一般資料及編製基準

本公司於2012年12月7日根據開曼群島公司法(修訂本)在開曼群島註冊成立為一間獲豁免有限公司。本公司股份自2015年2月16日起於GEM上市(「上市」)。

除另有指明外，本集團截至2021年6月30日止六個月的未經審核綜合財務業績乃以港元(「港元」)呈列。

本集團截至2021年6月30日止六個月的未經審核綜合財務業績已按照香港會計師公會頒佈的香港財務報告準則(「香港財務報告準則」)及GEM上市規則的披露規定編製。未經審核綜合財務業績已根據歷史成本法編製，並就按公平值計入損益的金融資產而有所修改。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

2. SIGNIFICANT ACCOUNTING POLICIES

The preparation of the consolidated financial results in conformity with HKFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The unaudited consolidated financial results should be read in conjunction with the Group's unaudited consolidated financial statements and notes thereto for the year ended 31 December 2020.

Adoption of new and amendments to HKFRSs

The adoption of the new and amendments to HKFRSs that are relevant to the Group and effective from the current period, did not have any significant effect on the results and financial position of the Group for the current and prior accounting periods.

The Group has not early adopted any new and amendments to HKFRSs that have been issued but are not yet effective for the current period. The Directors anticipate that the application of all new and amendments to HKFRSs will have no material impact on the consolidated financial statements in the foreseeable future.

2. 重大會計政策

編製符合香港財務報告準則的綜合財務業績需要使用若干關鍵會計估計。這亦需要管理層在應用本集團的會計政策過程中行使其判斷。未經審核綜合財務業績應與本集團截至2020年12月31日止年度的未經審核綜合財務報表及其附註一併省閱。

採納新訂及其修訂香港財務報告準則

採納與本集團相關並自本期間起生效的新訂及其修訂香港財務報告準則對本集團於本會計期間及過往會計期間的業績及財務狀況並無任何重大影響。

本集團並無提早採納於本期間內已頒佈但尚未生效的任何新訂及其修訂香港財務報告準則。董事預計應用所有新訂及其修訂香港財務報告準則於可見未來對綜合財務報表將無重大影響。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

3. REVENUE

An analysis of the Group's revenue for the period from continuing operations is as follows:

		Six months ended 30 June	
		截至6月30日止六個月	
		2021	2020
		2021年	2020年
		HK\$'000	HK\$'000
		千港元	千港元
Publications and media advertising income	刊物及媒體廣告收入	12,455	8,751
Billboards business	廣告牌業務	10,758	-
Provision of exhibition and trade show services	提供展覽及貿易展覽服務	3,615	7,239
		26,828	15,990

3. 收益

本集團持續經營業務之期內收益分析如下：

4. PROFIT BEFORE TAXATION

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

		Three months ended		Six months ended	
		30 June		30 June	
		截至6月30日止三個月		截至6月30日止六個月	
		2021	2020	2021	2020
		2021年	2020年	2021年	2020年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Depreciation of plant and equipment	器械及設備折舊	134	393	271	543
Operating lease charge in respect of office premises	辦公室物業的經營租賃開支	65	-	129	-
Interest income	利息收入	-	-	-	-
Interest on other borrowing	其他借款利息	210	363	420	713
Interest on lease liability	租賃負債利息	4	-	8	-

4. 除稅前溢利

持續經營業務的除稅前溢利乃經扣除／(抵免)下列各項後得出：

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

5. INCOME TAX EXPENSES

Income tax recognised in profit or loss from continuing operations:

5. 所得稅開支

於損益確認的持續經營業務所得稅：

		Three months ended 30 June		Six months ended 30 June	
		截至6月30日止三個月		截至6月30日止六個月	
		2021	2020	2021	2020
		2021年	2020年	2021年	2020年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Hong Kong Profits Tax	香港利得稅				
- Current tax	- 即期稅項	-	-	-	-
Macau Complementary Tax	澳門所得補充稅				
- Current tax	- 即期稅項	-	-	-	-

On 21 March 2018, the Hong Kong Legislative Council passed The Inland Revenue (Amendment) (No. 7) Bill 2017 (the "Bill") which introduces the two-tiered profits tax rates regime. The Bill was signed into law on 28 March 2018 and was gazetted on the following day. Under the two-tiered profits tax rates regime, the first HK\$2,000,000 of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK\$2,000,000 will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%. There is no impact to the Group as the Group does not have any assessable profit in Hong Kong.

Macau Complementary Tax is calculated at 12% of the estimated assessable profits for the years.

於2018年3月21日，香港立法會通過2017年稅務(修訂)(第7號)條例草案(「條例草案」)，引入利得稅兩級制。條例草案於2018年3月28日獲簽署成為法律，並於翌日刊憲。根據利得稅兩級制，合資格集團主體首2,000,000港元的溢利稅率為8.25%，而超過2,000,000港元的溢利稅率則為16.5%。不符合利得稅兩級制的集團主體的溢利將繼續按16.5%的劃一稅率納稅。由於本集團於香港並無任何應課稅溢利，故並無對本集團構成影響。

澳門所得補充稅乃就該年度的估計應課稅溢利12%計算。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

6. DIVIDEND

No dividend has been paid or proposed for the six months ended 30 June 2021 (six months ended 30 June 2020: nil).

6. 股息

截至2021年6月30日止六個月並無派付或建議派付股息(截至2020年6月30日止六個月：零)。

7. PROFIT/(LOSS) PER SHARE

The calculation of basic profit or loss per share for continuing operations attributable to the owners of the Company is calculated based on the below figures:

7. 每股溢利／(虧損)

本公司擁有人應佔持續經營業務每股基本溢利或虧損乃根據以下數據計算：

		Three months ended 30 June		Six months ended 30 June	
		截至6月30日止三個月		截至6月30日止六個月	
		2021	2020	2021	2020
		2021年	2020年	2021年	2020年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Profit/(Loss) for the period attributable to owner of the Company	本公司擁有人應佔期內溢利／(虧損)	6,729	864	8,525	(124)
Weighted average number of ordinary shares for the purpose of calculation of loss per share	就計算每股虧損的普通股加權平均數	432,000,000	432,000,000	432,000,000	432,000,000

The computation of diluted profit or loss per shares does not assume the conversion of the Company's outstanding share options since their assumed exercise would result in a decrease in loss per shares from continuing operations.

計算每股攤薄溢利或虧損並無假設本公司之尚未行使購股權已獲轉換，因其假設行使將引致來自持續經營業務的每股虧損減少。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

7. PROFIT/(LOSS) PER SHARE (Continued)

The calculation of the basic profit or loss per share attributable to the owners of the Company is calculated based on the below figures:

7. 每股溢利／(虧損)(續)

本公司擁有人應佔每股基本溢利或虧損乃根據以下數據計算：

		Three months ended 30 June		Six months ended 30 June	
		截至6月30日止三個月		截至6月30日止六個月	
		2021	2020	2021	2020
		2021年	2020年	2021年	2020年
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元
Profit/(Loss) for the period attributable to owner of the Company	本公司擁有人應佔 期內溢利／(虧損)	6,442	864	8,525	(124)

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

8. TRADE AND OTHER RECEIVABLES

The credit terms of each customer of the Group were determined by the Group's sales team and were subject to review and approval of the Group's management based on the customers' payment history, transaction volume and length of business relationship with the Group.

The following is an analysis of trade receivable by age, presented based on overdue days, net of allowance for doubtful debts:

		30 June 2021 2021年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2020 2020年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)
Current	即期	4,579	3,036
1-30 days	1至30日	3,106	2,524
31-90 days	31至90日	2,871	1,250
90-365 days	90至365日	2,680	284
Over 365 days	超過365日	206	95
		13,442	7,189

Impairment losses in respect of trade receivables are recorded using an allowance account unless the Group is satisfied that recovery of the amount is remote, in which case the impairment loss is written off against trade receivables directly.

8. 貿易及其他應收款項

本集團每名客戶的信貸期由本集團的銷售團隊釐定，並須待本集團管理層根據客戶的付款記錄、交易量及與本集團業務關係長短予以審閱及批准。

按逾期日數呈列的貿易應收款項(扣除呆賬撥備)的賬齡分析如下：

貿易應收款項的減值虧損以撥備賬記錄，惟倘本集團信納該款項之可收回性甚微，則直接從貿易應收款項撇銷減值虧損。

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

9. TRADE AND OTHER PAYABLES

The following is an analysis of trade payable by age, presented based on invoice days:

		30 June 2021 2021年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2020 2020年 12月31日 HK\$'000 千港元 (Unaudited) (未經審核)
0-60 days	0至60日	1,712	1,023
61-90 days	61至90日	1,019	229
Over 90 days	超過90日	2,430	995
		5,161	2,247

9. 貿易及其他應付款項

按發票日期呈列的貿易應付款項賬齡分析如下：

10. SHARE CAPITAL

10. 股本

		30 June 2021 2021年6月30日		31 December 2020 2020年12月31日	
		Number of shares 股份數目	Share capital 股本 HK\$'000 千港元 (Unaudited) (未經審核)	Number of shares 股份數目	Share capital 股本 HK\$'000 千港元 (Unaudited) (未經審核)
Ordinary shares	普通股				
Authorised:	法定：	5,000,000,000	100,000	5,000,000,000	100,000
Issued and fully paid:	已發行及繳足：	432,000,000	8,640,000	432,000,000	8,640,000

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW AND PROSPECTS

During the six months ended 30 June 2021, the Group was principally engaged in (i) sales and distribution of publications, and the sales of print and online advertising spaces, (ii) sales of billboard advertising spaces, and (iii) promotion of products and services by organizing exhibitions and shows.

The coronavirus outbreak since early 2020 had caused negative impacts in the global macroeconomic situation. The Group expects the impact of the event may moderate gradually from the year of 2021 with the massive vaccination program underway around the world.

The Group will continue to closely monitor the market conditions, use its best endeavours to implement its development plan and improve the financial performance of the Group, and stay alert to formulate strategies to pursue steady development and strive for generous returns to our shareholders.

業務回顧及前景

截至2021年6月30日止六個月，本集團的主要業務為(i)銷售及發行刊物，並銷售印刷及線上廣告位置，(ii)銷售廣告牌廣告位置，以及(iii)組織展覽及表演以推銷產品及服務。

2020年初爆發的新型冠狀病毒為全球宏觀經濟環境造成負面影響。本集團預期隨著全球大規模疫苗接種計劃的普及，該事件的影響可能會由2021年逐漸緩和。

本集團將繼續密切關注市場狀況，盡力實施發展計劃及改善本集團之財務表現，並在制定策略時保持警覺性，以追求穩定發展並致力為股東帶來豐厚的回報。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

FINANCIAL REVIEW

Revenue

Total revenue increased by approximately HK\$10,838,000 from approximately HK\$15,990,000 for the six months ended 30 June 2020 to approximately HK\$26,828,000 for the six months ended 30 June 2021. It was mainly due to the Group extended its business sector geographically to Guangdong – Hong Kong – Macao Greater Bay Area.

Cost of Sales

Cost of sales increased from approximately HK\$8,660,000 for the six months ended 30 June 2020 to approximately HK\$11,971,000 for the six months ended 30 June 2021. The increase was in tandem with the increased revenue of the Group.

Gross Profit

The Group's gross profit ratio increased from 46% to 59% as compared with last period. The increase in gross profit ratio was mainly due to the expansions of publications and media advertising business.

Operating Expenses

The operating expenses decreased by approximately 18% from approximately HK\$6,912,000 for the six months ended 30 June 2020 to approximately HK\$5,692,000 for the six months ended 30 June 2021. The decrease in the operating expenses was mainly due to effective cost control on administrative expenses.

財務回顧

收益

總收益由截至2020年6月30日止六個月約15,990,000港元增加約10,838,000港元至截至2021年6月30日止六個月約26,828,000港元，主要由於本集團地理上擴大業務分部至粵港澳大灣區。

銷售成本

銷售成本由截至2020年6月30日止六個月約8,660,000港元增加至截至2021年6月30日止六個月約11,971,000港元。該增加符合本集團營業額增加。

毛利

本集團的毛利率由上一期間的46%增加至59%。毛利率增加乃主要由於刊物及媒體廣告業務之擴充。

經營開支

本集團的經營開支由截至2020年6月30日止六個月約6,912,000港元減少約18%至截至2021年6月30日止六個月約5,692,000港元。經營開支減少主要由於有效控制行政費用成本。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Finance Costs

Finance costs of the Group amounted to approximately HK\$428,000 and HK\$713,000 respectively for the six months ended 30 June 2021 and 30 June 2020, mainly consisted of the interest paid to an independent third party borrower and a shareholder as borrower.

Profit Attributable to Owners of the Company

During the six months ended 30 June 2021, the Group has recorded a profit attributable to owners of the Company of approximately HK\$8,750,000, compared to approximately HK\$148,000 for the six months ended 30 June 2020. This was mainly attributable to (i) increased in revenue; and (ii) decreased in operating expenses.

Liquidity, Financial Resources and Capital Structure

The current ratio of the Group at 30 June 2021 was approximately 1.3 times as compared to that of approximately 0.9 times at 31 December 2020.

There has been no change in the capital structure of the Group during the six months ended 30 June 2021. The share capital of the Company only comprises ordinary shares.

Gearing Ratio

The gearing ratio of the Group, calculated as total borrowings over shareholders' fund, was approximately -10.1 times as at 30 June 2021 (31 December 2020: approximately -2.6 times).

融資成本

本集團截至2021年6月30日及2020年6月30日止六個月的融資成本分別約為428,000港元及713,000港元，主要包括向一名獨立第三方借款人及向一名作為借款人之股東支付利息。

本公司擁有人應佔溢利

截至2021年6月30日止六個月，本集團錄得本公司擁有人應佔溢利約8,750,000港元，而截至2020年6月30日止六個月之本公司擁有人應佔溢利則約為148,000港元。此乃主要由於(i)收益增加；及(ii)經營開支減少。

流動資金、財務資源及資本架構

於2021年6月30日，本集團的流動比率約為1.3倍，而2020年12月31日則約為0.9倍。

於截至2021年6月30日止六個月，本集團之資本架構概無變動。本公司之股本僅包括普通股。

資產負債比率

於2021年6月30日，本集團的資產負債比率(按借款總額除以股東資金計算)約-10.1倍(2020年12月31日：約-2.6倍)。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Significant Investments Held

During the six months ended 30 June 2021, there was no significant investment held by the Group.

Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures

The Group did not have any material acquisitions or disposals of subsidiaries, associates and joint ventures during the six months ended 30 June 2021.

Pledge of Assets

As at 30 June 2021, the Group had no material pledge of assets.

Contingent Liabilities

As at 30 June 2021, the Group did not have any significant contingent liabilities.

Capital Commitments

As at 30 June 2021, the Group did not have any significant capital commitment.

Future Plans for Material Investments and Capital Assets

Save as disclosed in this interim report, the Group did not have other plan for material investments and capital assets.

Employees and Remuneration Policies

As at 30 June 2021, the employee headcount (excluding Directors) of the Group was approximately 26 (31 December 2020: approximately 29). Staff costs (including the Directors' salaries, allowances, bonuses) were approximately HK\$3,467,000 for the period ended 30 June 2021 (30 June 2020: approximately HK\$4,707,000).

所持有的重大投資

截至2021年6月30日止六個月，本集團並無持有重大投資。

附屬公司、聯營公司及合營公司的重大收購及出售事項

本集團於截至2021年6月30日止六個月概無任何附屬公司、聯營公司或合營公司的重大收購及出售事項。

資產抵押

於2021年6月30日，本集團並無重大抵押資產。

或然負債

於2021年6月30日，本集團並無任何重大或然負債。

資本承擔

於2021年6月30日，本集團並無任何重大資本承擔。

有關重大投資及資本資產的未來計劃

除本中期報告所披露者外，本集團並無有關重大投資及資本資產的其他計劃。

僱員及薪酬政策

於2021年6月30日，本集團的僱員人數(不包括董事)約26名(2020年12月31日：約29名)。於截至2021年6月30日止期間，員工成本(包括董事薪酬、津貼及花紅)合共約3,467,000港元(2020年6月30日：約4,707,000港元)。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

The Group offers competitive remuneration packages commensurate with industry practice. In order to attract and retain valuable employees, the Group reviews the performance of its employees annually and such review results will be taken into account while having the annual salary review and promotion appraisal. In addition to a basic salary, bonuses would be paid to staff with reference to the financial performance of the Group. The Group would also provide trainings or seminars that relating to publication business and offer options that may be granted to the employees under the share option scheme. The Group pays commission to its sales and marketing staff which was calculated based on an agreed percentage of sharing specified in their respective contracts in accordance of the total monthly sales solicited by such staff which is arrived at mutual agreement between the Company and the respective staff.

Risk Management

Currency Risk

Substantially all of the Group's monetary assets and liabilities are denominated in Hong Kong dollars and Macau Pataca same as the functional currency of the respective group entities. The Group does not expect any significant currency risk which materially affect the Group's result of operations.

Interest rate risk

In current period, the Group was exposed to fair value interest rate risk in relation to fixed-rate other borrowings. The Group does not expect any significant interest rate risk which materially affect the Group's results of operations.

本集團提供與行業慣例相稱的具競爭力薪酬待遇。為吸引及挽留有價值的僱員，本集團每年審閱僱員表現，在年度薪金檢討及晉升評核時會考慮有關審閱結果。除基本薪金外，本集團會按照其財務表現向員工支付花紅。本集團亦會提供有關出版業務的培訓或研討會以及給予可根據購股權計劃授予僱員的購股權。本集團向銷售及市場推廣員工支付的佣金按彼等各自的合約內訂明的協定分成百分比根據有關員工貢獻的每月銷售總額計算，計算方式經本公司與各員工共同協定。

風險管理

貨幣風險

由於本集團絕大部分貨幣資產及負債以港元及澳門幣計值，與各集團公司主體的功能貨幣相同。本集團並不預期出現可能對本集團經營業績造成重大影響的任何重大貨幣風險。

利息風險

於本期內，本集團面臨與定息其他借款有關的公平值利率風險。本集團預期並無嚴重影響本集團經營業績的任何重大利率風險。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collaterals, where appropriate, as a means of mitigating the risk of financial loss from defaults.

In respect of trade and other receivables and loan receivables, in order to minimise risk, the management has a credit policy in place and the exposures to these credit risks are monitored on an ongoing basis. Credit evaluations of its customers' financial position and condition is performed on each and every major customer periodically. These evaluations focus on the customer's past history of making payments when due and current ability to pay, and take into account information specific to the customer as well as pertaining to the economic environment in which the customer operates. The Group does not require collateral in respect of its financial assets.

The credit risk on bank balance is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

Liquidity risk

The Group's policy is to regularly monitor current and expected liquidity requirements and its compliance with lending covenants to ensure that it maintains sufficient amount of cash and adequate committed lines of funding from major financial institutions to meet its liquidity requirements in the short and longer term.

信貸風險

信貸風險指因交易對方日後不履行其合約責任而導致本集團承受財務虧損的風險。本集團已採納一項政策，規定僅與信譽良好的交易對方進行交易及於適當時取得足夠的抵押品，作為減少違約財務虧損風險的方式。

就貿易及其他應收款項及應收貸款而言，為將風險降至最低，管理層已設定信貸政策，並持續監察該等信貸風險。本集團定期對各個主要客戶的財務狀況及情況進行信貸評估。該等評估主要針對客戶過往的到期付款記錄及當前支付能力，並考慮客戶的特定資料及客戶營運所在經濟環境的有關資料。本集團並未就其金融資產要求給予抵押品。

由於交易對方均為獲國際信貸評級機構授予高信貸評級的銀行，故銀行結餘的信貸風險有限。

流動資金風險

本集團的政策為定期監察現時及預期流動資金需求以及符合貸款契諾，以確保其維持充足現金，以及來自主要金融機構的充足承諾額度以滿足其短期及較長期流動資金需要。

OTHER INFORMATION

其他資料

DIRECTORS AND CHIEF EXECUTIVES' INTERESTS AND/OR SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATIONS

As at 30 June 2021, interests and short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) held by the Directors and chief executives of the Company which have 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 were taken or deemed to have under such provisions of the SFO), or have been recorded in the register maintained by the Company pursuant to section 352 of the SFO, or otherwise have been notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

(A) Interest in Shares of the Company

Name of Director	Capacity	Interest in Shares	Approximate Percentage of Shareholding Interests
董事姓名	身份	於股份的權益	股權概約百分比
Mr. Lui Man Wah 呂文華先生	Interests in a controlled corporation (Note 1) 受控法團權益(附註1)	320,023,300 (L)	74.08%

Notes:

- 1) Mr. Lui Man Wah is the ultimate beneficial owner of these Shares, of which Shares are directly held by Source Creation International Limited ("Source Creation"). The entire issued share capital of Source Creation are wholly owned by Mr. Lui Man Wah.

董事及主要行政人員於本公司或任何相聯法團的股份、相關股份及債權證的權益及／或淡倉

於2021年6月30日，本公司董事及主要行政人員於本公司或其任何相聯法團(定義見證券及期貨條例(「證券及期貨條例」)第XV部)的股份、相關股份及債權證中，持有根據證券及期貨條例第XV部第7及8分部的規定已知會本公司及聯交所的權益及淡倉(包括根據證券及期貨條例相關條文被當作或視作擁有的權益及淡倉)，或已記錄於本公司根據證券及期貨條例第352條存置的登記冊內的權益及淡倉，或根據GEM上市規則第5.46至5.67條已知會本公司及聯交所的權益及淡倉如下：

(A) 於本公司股份的權益

附註：

- 1) 呂文華先生為有關股份的最終實益擁有人，有關股份由創源國際有限公司(「創源」)直接持有。創源全部已發行股本由呂文華先生全資擁有。

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- 2) Duplication in respect of the interests held by Mr. Lui Man Wah and Source Creation which they represented same block of Shares.
- 3) As at 30 June 2021, the Company has 432,000,000 Shares in issue.

Abbreviation: "L" stands for long position.

- 2) 呂文華先生及創源持有的權益出現重疊乃涉及同一批股份。

- 3) 於2021年6月30日，本公司共有432,000,000股已發行股份。

簡稱：「L」代表好倉。

SUBSTANTIAL SHAREHOLDERS' AND OTHER PERSONS' INTERESTS AND/OR SHORT POSITIONS IN SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 June 2021, so far as the Directors are aware, the following persons (other than the Directors or chief executives of the Company) had or were deemed or taken to have the following interests and/or short positions in the shares or the underlying shares of the Company which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 2 and 3 of Part XV of the SFO, or which were required to be recorded in the register required to be kept by the Company under section 336 of the SFO:

主要股東及其他人士於本公司股份及相關股份的權益及／或淡倉

於2021年6月30日，就董事所知，以下人士(本公司董事或主要行政人員除外)已擁有或被視作或已當作擁有根據證券及期貨條例第XV部第2及3分部須知會本公司及聯交所的本公司股份或相關股份的權益及／或淡倉，或須記錄於本公司須根據證券及期貨條例第336條存置的登記冊的股份或相關股份的權益及／或淡倉如下：

Interest in the Shares of the Company

於本公司股份的權益

Name	Nature of interest	Number of Shares or Underlying Shares 股份或 相關股份數目	Approximate Percentage of Shareholding Interests	Note
股東名稱	身份		股權概約百分比	附註
Source Creation International Limited 創源國際有限公司	Beneficial owner 實益擁有人	320,023,300 (L)	74.08%	1

Note:

附註：

- 1) As at 30 June 2021, the Company had 432,000,000 shares in issues.

- 1) 於2021年6月30日，本公司共有432,000,000股已發行股份。

Abbreviation: "L" stands for long position.

簡稱：「L」代表好倉。

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Save as disclosed above, the Directors are not aware of any other persons who had any interests or short positions in the shares or underlying shares of the Company 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 which were required to be recorded in the register required to be kept by the Company under section 336 of the SFO, as at 30 June 2021.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

During the six months ended 30 June 2021, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

CODE OF CONDUCT FOR DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding securities transactions by Directors on terms no less exacting than the required standard of dealings concerning securities transaction by the Directors as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specific enquiry, all Directors confirmed that they had complied with the required standard of dealings and the code of conduct regarding Director's securities transactions during the six months ended 30 June 2021.

INTERESTS OF THE COMPLIANCE ADVISER

As at 30 June 2021, as notified by the Company's compliance adviser, Lego Corporate Finance Limited ("Lego"), neither Lego nor any of its directors, employees or close associates had any interest in the share capital of the Company or any member of the Group (including options or rights to subscribe for such securities) or otherwise in relation to the Company which is required to be notified to the Company pursuant to Rule 6A.32 of the GEM Listing Rules.

除上文所披露者外，就董事所知，於2021年6月30日，概無任何其他人士於本公司股份或相關股份中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的權益或淡倉，或須記錄於本公司根據證券及期貨條例第336條存置的登記冊的權益或淡倉。

購買、出售或贖回上市證券

截至2021年6月30日止六個月，本公司及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。

董事進行證券交易的行為守則

本公司已採納一套董事進行證券交易的行為守則，其條款不遜於GEM上市規則第5.48至5.67條所載董事進行證券交易的規定買賣準則。經作出特定查詢後，全體董事確認截至2021年6月30日止六個月已遵守董事進行證券交易的規定買賣準則及其行為守則。

合規顧問的權益

於2021年6月30日，據本公司合規顧問力高企業融資有限公司（「力高」）所告知，力高或其任何董事、僱員或緊密聯繫人概無於本公司或本集團任何成員公司的股本中擁有根據GEM上市規則第6A.32條須知會本公司的任何權益（包括購股權或可認購有關證券的權利）或與本公司有關的其他權益。

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DIRECTORS AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

During the six months ended 30 June 2021, the Directors are not aware of any business or interest of the Directors, the controlling shareholders of the Company and their respective associates (as defined under the GEM Listing Rules) that competes or may compete with the business of the Group and any other conflict of interest which such person has or may have with the Group.

CORPORATE GOVERNANCE

The Company is committed to maintaining a high standard of corporate governance practices. The Directors consider, the Company has complied with the Corporate Governance Code (the "Code") for the reporting period, except for Code Provision A.2.1.

Code Provision A.2.1 stipulates that the roles of chairman and chief executive officer ("CEO") should be separated and should not be performed by the same person. The Company currently has no CEO. Decisions of the Company are made by the executive Director and overseen by other members of the Board. The Board believes that the present arrangement enables the Company to make and implement decisions promptly, and thus achieve the Company's objectives efficiently and effectively in response to the changing environment.

The Company will continue to review its corporate governance practices in order to enhance its corporate governance standard, comply with regulatory requirements and meet the growing expectations of the Shareholders and investors.

董事及控股股東於競爭業務的權益

截至2021年6月30日止六個月，董事並不知悉董事、本公司控股股東及彼等各自的聯繫人(定義見GEM上市規則)擁有任何與本集團業務構成競爭或可能構成競爭的業務或權益，亦不知悉有關人士與本集團之間有或可能有任何其他利益衝突。

企業管治

本公司致力恪守高水平的企業管治常規。董事認為，本公司於報告期間一直遵守企業管治守則(「守則」)的規定，惟守則條文第A.2.1條除外。

守則條文第A.2.1條規定，主席與行政總裁(「行政總裁」)的角色應予區分且不應由同一人士擔任。本公司目前並無行政總裁。本公司的決定由執行董事作出，並受到董事會其他成員的監督。董事會相信現有安排能令本公司即時作出及落實決策，因而能因應環境轉變以具備效益及效率的方式實現本公司的目標。

本公司將繼續檢討其企業管治常規以提升企業管治水平、符合監管要求，並達致股東及投資者不斷提高的期望。

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EVENTS AFTER REPORTING PERIOD

As disclosed in the announcement dated 30 August 2021 in relation to change of auditor, Moore Stephens CPA Limited has resigned as the auditor of the Company with effect from 30 August 2021 and McM (HK) CPA Limited was appointed as the new auditor of the Company on 30 August 2021 to fill the casual vacancy.

AUDIT COMMITTEE AND REVIEW OF FINANCIAL STATEMENTS

The Audit Committee has been established in accordance with the GEM Listing Rules and comprises Ms. Wong Chi Ling (chairlady), Mr. Wong Ling Yan Philip and Mr. Lee Man Yeung, all of them being independent non-executive Directors.

The Audit Committee has reviewed with the management this interim report, including the unaudited condensed consolidated financial results of the Group for the six months ended 30 June 2021, prior to recommending them to the Board for approval.

The condensed consolidated financial results of the Group for the six months ended 30 June 2021 have not been audited by the Company's auditor.

By Order of the Board

Winto Group (Holdings) Limited
Hung Yuen Kin
Executive Director

Hong Kong, 6 September 2021

As at the date of this report, the Board comprises Mr. Hung Yuen Kin as executive Director, Mr. Lui Man Wah as non-executive Director and Ms. Wong Chi Ling, Mr. Wong Ling Yan Philip and Mr. Lee Man Yeung as independent non-executive Directors.

報告期後的事件

誠如日期為2021年8月30日有關核數師變動的公告所披露，大華馬施雲會計師事務所有限公司已辭任本公司核數師，自2021年8月30日起生效，而長盈(香港)會計師事務所有限公司則於2021年8月30日獲委任為本公司新核數師，以填補臨時空缺。

審核委員會及審閱財務報表

審核委員會已根據GEM上市規則成立，該委員會由黃子玲女士(主席)、黃靈恩先生及李文洋先生(均為獨立非執行董事)組成。

本中期報告(包括本集團截至2021年6月30日止六個月的未經審核簡明綜合財務業績)經審核委員會與管理層審閱後，方始提呈董事會批准。

本集團截至2021年6月30日止六個月之簡明綜合財務業績未經本公司核數師審核。

承董事會命

惠陶集團(控股)有限公司
執行董事
熊遠健

香港，2021年9月6日

於本報告日期，董事會包括執行董事熊遠健先生；非執行董事呂文華先生；及獨立非執行董事黃子玲女士、黃靈恩先生及李文洋先生。

WINTO GROUP (HOLDINGS) LIMITED
惠陶集團(控股)有限公司