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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 THIRD QUARTERLY RESULTS FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2023**

### **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 nine months ended 30 September 2023 (the “Third Quarterly Results”). This announcement, containing the full text of the 2023 third quarterly report of the Company, complies with the relevant disclosure requirements of the GEM Listing Rules in relation to the information to accompany preliminary announcement of Third Quarterly Results.

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

Hong Kong, 14 November 2023

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

*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



第三季度報告 **2023**  
THIRD QUARTERLY REPORT

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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。**

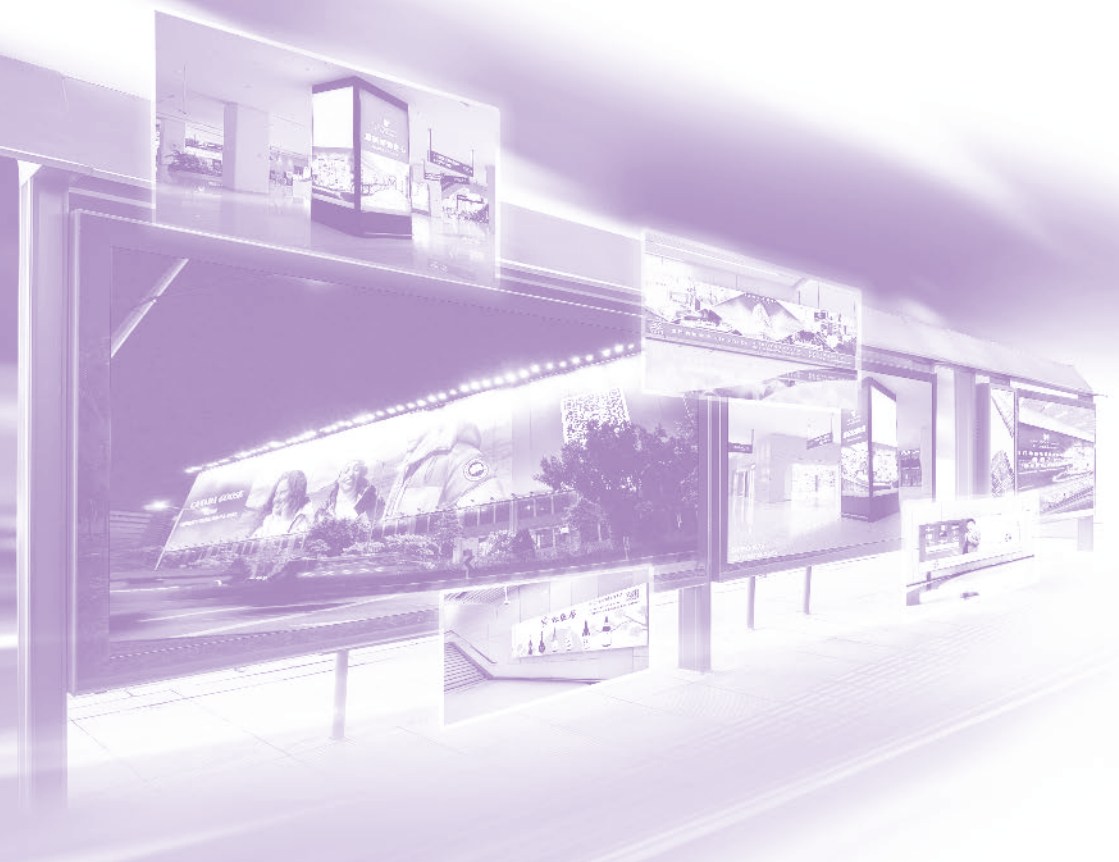
*香港交易及結算所有限公司及聯交所對本報告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示，概不就因本報告全部或任何部分內容而產生或因依賴該等內容而引致的任何損失承擔任何責任。*

*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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# FINANCIAL RESULTS

## 財務業績

The board of directors (the “Board”) of Winto Group (Holdings) Limited (the “Company”) is pleased to announce the unaudited condensed consolidated financial results of the Company and its subsidiaries (the “Group”) for the nine months ended 30 September 2023 together with the comparative unaudited figures for the corresponding period in 2022 as follows:

惠陶集團(控股)有限公司(「本公司」)董事會(「董事會」)欣然公佈本公司及其附屬公司(「本集團」)截至2023年9月30日止九個月的未經審核簡明綜合財務業績連同2022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

### 未經審核簡明綜合損益及其他全面收益表

For the three and nine months ended 30 September 2023

截至2023年9月30日止三個月及九個月

			Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		Note	2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
Revenue	收益	3	3,381	12,333	14,258	31,737
Cost of sales	銷售成本		(2,268)	(2,333)	(16,873)	(8,674)
<b>Gross profit</b>	<b>毛利</b>		<b>1,113</b>	10,000	<b>(2,615)</b>	23,063
Other income	其他收入		-	63	2	212
Operating expenses	經營開支		(2,827)	(2,713)	(11,651)	(9,340)
Impairment loss recognised under the expected credit loss model	預期信貸虧損模型下已確認的減值虧損		(7,014)	-	(7,014)	-
Finance costs	融資成本		(652)	(549)	(1,824)	(1,719)



# FINANCIAL RESULTS

## 財務業績

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)	2022 2022年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註				
<b>(Loss)/profit before taxation</b>	除稅前(虧損)/溢利	<b>(9,380)</b>	6,801	<b>(23,102)</b>	12,216
Income tax expenses	所得稅開支 4	-	-	-	-
<b>(Loss)/profit and total comprehensive (expense)/income for the period</b>	期內(虧損)/溢利及全面(開支)/收益總額	<b>(9,380)</b>	6,801	<b>(23,102)</b>	12,216
<b>(Loss)/profit for the period attributable to:</b>	應佔期內(虧損)/溢利:				
Owners of the Company	本公司擁有人	<b>(9,091)</b>	6,863	<b>(22,569)</b>	12,476
Non-controlling interests	非控股權益	<b>(289)</b>	(62)	<b>(533)</b>	(260)
		<b>(9,380)</b>	6,801	<b>(23,102)</b>	12,216
(Loss)/profit per share Basic and diluted (HK cents)	每股(虧損)/溢利 基本及攤薄(港仙) 6	<b>(1.46)</b>	1.32	<b>(3.85)</b>	2.50

# UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 未經審核簡明綜合權益變動表

For the nine months ended 30 September 2023 截至2023年9月30日止九個月

		Share capital	Share premium	Statutory reserve	Capital reserve	Accumulated losses	Sub-total	Non-controlling interests	Total equity
		股本	股份溢價	法定儲備	資本儲備	累計虧損	小計	非控股權益	總權益
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
As 1 January 2022	於2022年1月1日	8,640	94,331	49	7,591	(96,602)	14,009	(89)	13,920
Issuance of new shares by way of placing	以配售方式發行新股份	1,728	6,048	-	-	-	7,776	-	7,776
Total comprehensive income/(expense) for the period	期內全面收益/(開支)總額	-	-	-	-	12,476	12,476	(260)	12,216
As 30 September 2022	於2022年9月30日	10,368	100,379	49	7,591	(84,126)	34,261	(349)	33,912
As 1 January 2023	於2023年1月1日	<b>10,368</b>	<b>100,379</b>	<b>49</b>	<b>7,591</b>	<b>(86,498)</b>	<b>31,889</b>	<b>(163)</b>	<b>31,726</b>
Issuance of new shares by way of placing	以配售方式發行新股份	<b>2,074</b>	<b>12,441</b>	-	-	-	<b>14,515</b>	-	<b>14,515</b>
Total comprehensive expense for the period	期內全面開支總額	-	-	-	-	<b>(22,569)</b>	<b>(22,569)</b>	<b>(533)</b>	<b>(23,102)</b>
As 30 September 2023	於2023年9月30日	<b>12,442</b>	<b>112,820</b>	<b>49</b>	<b>7,591</b>	<b>(109,067)</b>	<b>23,835</b>	<b>(696)</b>	<b>23,139</b>



# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL RESULTS

## 未經審核簡明綜合財務業績附註

### 1. 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 are listed on the GEM since 16 February 2015 (the "Listing").

The unaudited condensed consolidated financial results of the Group for the nine months ended 30 September 2023 are presented in Hong Kong dollars ("HK\$"), unless otherwise stated.

The unaudited condensed consolidated financial results of the Group for the nine months ended 30 September 2023 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 condensed consolidated financial results have been prepared under the historical cost basis.

### 1. 編製基準

本公司於2012年12月7日根據開曼群島公司法(經修訂)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2023年9月30日止九個月的未經審核簡明綜合財務業績乃以港元(「港元」)呈列。

本集團截至2023年9月30日止九個月的未經審核簡明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。未經審核簡明綜合財務業績已根據歷史成本基準編製。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL RESULTS

## 未經審核簡明綜合財務業績附註

### 2. SIGNIFICANT ACCOUNTING POLICIES

The preparation of the unaudited condensed 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 condensed consolidated financial results should be read in conjunction with the Group's audited consolidated financial statements and notes thereto for the year ended 31 December 2022.

#### Adoption of new and amendments to HKFRSs

The Group has adopted the following new and revised Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standards, HKASs and Interpretations) issued by the HKICPA for the first time for the consolidated financial statements.

HKFRS 17	Insurance Contract
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendment to HKAS 8	Definition of Accounting Estimates
Amendment to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction

### 2. 重大會計政策

編製符合香港財務報告準則的未經審核簡明綜合財務業績需要使用若干關鍵會計估計。管理層亦需要在應用本集團的會計政策過程中行使其判斷。未經審核簡明綜合財務業績應與本集團截至2022年12月31日止年度的經審核綜合財務報表及其附註一併省閱。

#### 採納新訂及經修訂香港財務報告準則

本集團已就該等綜合財務報表首次採納以下由香港會計師公會頒佈的新訂及經修訂香港財務報告準則（「香港財務報告準則」，包括所有香港財務報告準則、香港會計準則及詮釋）。

香港財務報告準則第17號	保險合約
香港會計準則第1號及香港財務報告準則實務報告第2號(修訂本)	會計政策的披露
香港會計準則第8號(修訂本)	會計估計的定義
香港會計準則第12號(修訂本)	單項交易產生的資產及負債相關遞延稅項

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL RESULTS

## 未經審核簡明綜合財務業績附註

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Adoption of new and amendments to HKFRSs (Continued)

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.

### 3. REVENUE

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

### 2. 重大會計政策(續)

#### 採納新訂及經修訂香港財務報告準則(續)

採納與本集團相關且自本期間起生效的新訂及經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已頒佈但尚未生效的任何新訂及經修訂香港財務報告準則。董事預計應用所有新訂及經修訂香港財務報告準則於可見將來不會對綜合財務報表造成重大影響。

### 3. 收益

本集團期內收益分析如下：

	Three months ended 30 September		Nine months ended 30 September	
	截至9月30日止三個月		截至9月30日止九個月	
	2023	2022	2023	2022
	2023年	2022年	2023年	2022年
	HK\$'000	HK\$'000	HK\$'000	HK\$'000
	千港元	千港元	千港元	千港元
Publications and advertising income	1,994	5,327	5,336	11,986
Outdoor advertising income	180	6,948	629	18,876
Provision of exhibition and trade show and related services	-	58	-	875
Sales of fast moving customers goods	1,207	-	8,293	-
	<b>3,381</b>	12,333	<b>14,258</b>	31,737

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL RESULTS

## 未經審核簡明綜合財務業績附註

### 4. INCOME TAX EXPENSES

Income tax recognised in profit or loss:

		Three months ended 30 September		Nine months ended 30 September	
		截至9月30日止三個月		截至9月30日止九個月	
		2023	2022	2023	2022
		2023年	2022年	2023年	2022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.

### 5. DIVIDEND

No dividend has been paid or proposed by the Group for the nine months ended 30 September 2023 (nine months ended 30 September 2022: nil).

### 4. 所得稅開支

於損益確認的所得稅：

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等年度的估計應課稅溢利12%計算。

### 5. 股息

本集團並無就截至2023年9月30日止九個月派付或建議派付任何股息（截至2022年9月30日止九個月：無）。

# NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL RESULTS

## 未經審核簡明綜合財務業績附註

### 6. PROFIT/(LOSS) PER SHARE

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

### 6. 每股溢利／(虧損)

本公司擁有人應佔經營業務每股基本及攤薄溢利或虧損乃根據以下數據計算：

		Three months ended 30 September 截至9月30日止三個月		Nine months ended 30 September 截至9月30日止九個月	
		2023 2023年 HK\$'000 千港元	2022 2022年 HK\$'000 千港元	2023 2023年 HK\$'000 千港元	2022 2022年 HK\$'000 千港元
(Loss)/profit for the period attributable to owners of the Company	本公司擁有人應佔期內(虧損)/溢利	(9,091)	6,863	(22,569)	12,476
Weighted average number of ordinary shares for the purpose of calculation of profit or loss per share	就計算每股溢利或虧損的普通股加權平均數	622,080,000	518,400,000	586,760,440	498,778,022

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

No diluted earnings per share has been presented for the periods ended 2023 because there were no potential ordinary shares outstanding during the periods.

計算每股攤薄盈利並無假設本公司之尚未行使購股權已獲轉換，原因為假設其行使將引致每股溢利或虧損減少。

概無就截至2023年止期間呈列每股攤薄盈利，原因為於該等期間並無已發行的潛在普通股。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### BUSINESS REVIEW AND PROSPECTS

During the nine months ended 30 September 2023, 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 provision of advertisement sourcing agency services, (iii) promotion of products and services by organizing exhibitions and shows; and (iv) sales of fast moving customer goods.

Since early 2020, the novel coronavirus ("COVID-19") pandemic spread worldwide and caused significant threats to the global health and economy. Around the end of 2022, Macau and Mainland travel restrictions were materially relaxed. All quarantine requirements have been suspended. In recent months, Macau has experienced the gradual resumption of tourists' arrival. First six months of 2023 visitation increased by 240% from the same period of previous year to 11.6 million.

Besides, reference is made to the announcement of the Company dated 12 May 2023, the Company developed a new business related to the sales of fast moving customer goods, including but not limited to traditional Chinese medicine and beauty and cosmetics products in Hong Kong, that is expected to create synergies with the existing advertising business of the Group and to diversify the business and product portfolio. The Board considers that this new business segment is beneficial to the Company and its shareholders as a whole.

Going forward, while the pandemic's impact is expected to ease, it is still premature to conclude that the advertising industry, or indeed many other industries are out of the woods. We will continue to pay attention to the developments and the potential impact on the spending over advertising and marketing from our major customers. The Group will remain resilient and is cautiously optimistic of our business.

### 業務回顧及前景

截至2023年9月30日止九個月，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提供廣告採購代理服務，(iii)組織展覽及表演以推銷產品及服務，及(iv)快速消費品銷售。

自2020年初，新型冠狀病毒(「COVID-19」)疫情於世界各地蔓延並對全球健康及經濟構成重大威脅。在2022年年底左右，澳門及內地的旅遊限制已經大致放寬，所有檢疫規定均已暫停。近數個月，到訪澳門的旅客已逐漸增多。2023年首六個月的訪客人數較去年同期增長240%，達1,160萬人次。

除此之外，茲提述本公司日期為2023年5月12日的公告，本公司開發有關快速消費品的銷售業務，包括但不限於香港的傳統中醫藥以及美容及化妝品，預期將與本集團現有廣告業務創造協同效應，並使業務及產品組合多元化。董事會認為，有關新業務分部對本公司及其股東整體有利。

展望將來，雖然預計疫情的影響將會淡化，不過要斷定廣告業以至其他不同行業已走出陰霾仍言之尚早。我們將繼續留意事態發展及對我們的主要客戶在廣告及市場推廣消費方面的潛在影響。本集團將保持韌性，並對我們的業務持審慎樂觀的態度。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### FINANCIAL REVIEW

#### Revenue

Total revenue decreased by approximately HK\$17,479,000 from approximately HK\$31,737,000 for the nine months ended 30 September 2022 to approximately HK\$14,258,000 for the nine months ended 30 September 2023. It was mainly due to the slowdown in the publications and advertising business and exhibition and trade show and related services, which were caused by the decrease in demand of advertising business in the Macau market.

#### Cost of Sales

The cost of sales increased from approximately HK\$8,674,000 for the nine months ended 30 September 2022 to approximately HK\$16,873,000 for the nine months ended 30 September 2023. The increase was caused by the increase in cost of outdoor advertising business.

#### Gross Profit

Gross profit decreased from approximately HK\$23,063,000 for the nine months ended 30 September 2022 and turned into gross loss of approximately HK\$2,615,000 for the nine months ended 30 September 2023. The decrease in gross profit was mainly due to the decrease in sales volume in publications and advertising income and provision of exhibitions and trade show and related services.

#### Operating Expenses

The operating expenses of the Group increased by approximately HK\$2,311,000 from approximately HK\$9,340,000 for the nine months ended 30 September 2022 to approximately HK\$11,651,000 for the nine months ended 30 September 2023, primarily due to the increase in staff cost and legal and professional expenses incurred for the placing of shares.

#### 財務回顧

##### 收益

總收益由截至2022年9月30日止九個月約31,737,000港元減少約17,479,000港元至截至2023年9月30日止九個月約14,258,000港元，主要由於刊物及廣告業務以及展覽及貿易展覽及相關服務因澳門市場廣告業務需求減少所致。

##### 銷售成本

銷售成本由截至2022年9月30日止九個月約8,674,000港元增加至截至2023年9月30日止九個月約16,873,000港元。有關增加乃由於戶外廣告業務成本增加所致。

##### 毛利

毛利由截至2022年9月30日止九個月約23,063,000港元減少並轉為截至2023年9月30日止九個月毛損約2,615,000港元。毛利減少主要由於刊物銷售量下降以及廣告收入及提供展覽及貿易展覽及相關服務減少。

##### 經營開支

本集團的經營開支由截至2022年9月30日止九個月約9,340,000港元增加約2,311,000港元至截至2023年9月30日止九個月約11,651,000港元，主要由於股份配售導致員工成本以及法律及專業開支增加。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Finance Costs

Finance costs of the Group amounted to approximately HK\$1,824,000 and HK\$1,719,000 respectively for the nine months ended 30 September 2023 and 2022, mainly consisted of the interest paid to an independent third party borrower and imputed interest on the shareholder loan.

### (Loss)/Profit Attributable to Owners of the Company

During the nine months ended 30 September 2023, the Group's loss attributable to owners of the Company amounted to approximately HK\$22,569,000, compared to a profit of approximately HK\$12,476,000 for the nine months ended 30 September 2022. This was mainly attributable to (i) decrease in revenue and gross profit; and (ii) the increase in operating expenses.

### Liquidity, Financial Resources and Capital Structure

On 13 March 2023, the Company entered into a placing agreement pursuant to which the Company has agreed to issue up to 103,680,000 new ordinary shares of HK\$0.02 each at the placing price of HK\$0.14 per share by way of placing to not less than six independent places (the "Placement").

On 3 April 2023, the Placement was completed. The net proceeds from the issue of new shares after deducting related transaction costs was approximately HK\$14.2 million and will be used as expenditure for current business development of the Group.

As at the date of this report, the net proceeds from the Placement have been utilized of approximately HK\$8.5 million.

### 融資成本

本集團截至2023年及2022年9月30日止九個月的融資成本分別約為1,824,000港元及1,719,000港元，主要包括已付一名獨立第三方借款人的利息及股東貸款的估算利息。

### 本公司擁有人應佔(虧損)/溢利

截至2023年9月30日止九個月，本集團的本公司擁有人應佔虧損約為22,569,000港元，而截至2022年9月30日止九個月的溢利則約為12,476,000港元，主要由於(i)收益及毛利減少；及(ii)經營開支增加。

### 流動資金、財務資源及資本架構

於2023年3月13日，本公司訂立一項配售協議，據此，本公司同意透過向最少六名獨立承配人進行配售（「配售事項」），按每股0.14港元的配售價發行最多103,680,000股每股面值0.02港元的新普通股。

於2023年4月3日，配售事項已告完成。經扣除相關交易成本後，發行新股份的所得款項淨額約為14,200,000港元，將用作本集團當前業務發展的支出。

於本報告日期，配售事項的所得款項淨額已動用約8,500,000港元。

# OTHER INFORMATION

## 其他資料

### DIRECTORS AND CHIEF EXECUTIVES' INTEREST AND/OR SHORT POSITION IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATIONS

As at 30 September 2023, interest and short position of the Directors and chief executives 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 (Chapter 571 of the Laws of Hong Kong) (the "SFO")) which were 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 which were recorded in the register required to be kept by the Company under Section 352 of the SFO, or which were, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, required to be notified to the Company and the Stock Exchange, were as follows:

#### (A) Interest in Shares of the Company

Name of Director	Capacity	Interest in Shares	Approximate Percentage of Issued Share Capital of the Company
董事姓名	身份	於股份的權益	本公司已發行股本概約百分比
Mr. Lui Man Wah 呂文華先生	Interests in a controlled corporation (Note) 受控法團權益(附註)	343,300 (L)	0.06%
Notes:		附註:	
1.	Mr. Lui Man Wah is the ultimate beneficial owner of these Shares, which are directly held by Source Creation International Limited ("Source Creation"). The entire issued share capital of Source Creation is wholly owned by Mr. Lui Man Wah.	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。
2.	Duplication occurs in respect of the interests held by Mr. Lui Man Wah and Source Creation in that they represent the same block of Shares.	2.	呂文華先生及創源持有的權益出現重疊，兩者均涉及同一批股份。
3.	As at 30 September 2023, the Company had 622,080,000 Shares in issue.	3.	於2023年9月30日，本公司共有622,080,000股已發行股份。
Abbreviation: "L" stands for long positions.		簡稱：「L」代表好倉。	

### 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2023年9月30日，董事及主要行政人員於本公司或其任何相聯法團(定義見香港法例第571章證券及期貨條例(「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的權益及淡倉(包括根據證券及期貨條例有關條文被當作或視作擁有的權益及淡倉)，或須記錄於本公司根據證券及期貨條例第352條存置的登記冊的權益及淡倉，或根據GEM上市規則第5.46至5.67條須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

# OTHER INFORMATION

## 其他資料

### SUBSTANTIAL SHAREHOLDERS' INTEREST AND/OR SHORT POSITION IN SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 September 2023, 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 interest and/or short position 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:

#### Interest in the Shares of the Company

Name of Shareholders	Capacity	Interest in Shares	Approximate Percentage of Shareholding Interest	Note
股東名稱	身份	於股份的權益	概約百分比	附註
Muhammad shaifadila Binti	Beneficial owner 實益擁有人	39,376,000 (L)	6.33%	1

Note:

- 1) As at 30 September 2023, the Company had 622,080,000 shares in issues.

Abbreviation: "L" stands for long position.

Save as disclosed above, the Directors are not aware of any other persons who had any interest or short position in the Shares or underlying Shares of the Company which would fall to be disclosed to the Company and the Stock Exchange under the provision 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 September 2023.

### 主要股東於本公司股份及相關股份的權益及／或淡倉

於2023年9月30日，就董事所知，以下人士（董事或本公司主要行政人員除外）已擁有或被視作或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條存置的登記冊的本公司股份或相關股份的權益及／或淡倉如下：

#### 於本公司股份的權益

Name of Shareholders	Capacity	Interest in Shares	Approximate Percentage of Shareholding Interest	Note
股東名稱	身份	於股份的權益	概約百分比	附註
Muhammad shaifadila Binti	Beneficial owner 實益擁有人	39,376,000 (L)	6.33%	1

附註：

- 1) 於2023年9月30日，本公司有622,080,000股已發行股份。

簡稱：「L」代表好倉。

除上文所披露者外，就董事所知，於2023年9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任何權益或淡倉，或須記錄於本公司須根據證券及期貨條例第336條存置的登記冊的任何權益或淡倉。

# OTHER INFORMATION

## 其他資料

### SHARE OPTION SCHEME

The Group adopted the share option scheme (the “Share Option Scheme”) on 16 February 2015, under which the directors may grant options to eligible persons to subscribe for the Company’s shares, subject to the terms and conditions stipulated therein. The Share Option Scheme will expire on 16 February 2025. For further details, please refer to Note 30 to the annual report of the Company for the year ended 31 December 2022. All of the share options granted have been cancelled since 16 October 2019.

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

During the nine months ended 30 September 2023, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities.

### DIRECTORS’ AND CONTROLLING SHAREHOLDERS’ INTEREST IN COMPETING BUSINESS

During the nine months ended 30 September 2023, 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.

### 購股權計劃

本集團於2015年2月16日採納購股權計劃（「購股權計劃」），據此董事可將購股權授予合資格人士，藉以根據該計劃規定的條款及條件認購本公司股份。購股權計劃將於2025年2月16日屆滿。有關更多詳情，請參考截至2022年12月31日止年度的本公司年報附註30。所有已授出的購股權於2019年10月16日已被註銷。

### 購買、出售或贖回本公司上市證券

截至2023年9月30日止九個月，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。

### 董事及控股股東於競爭業務的權益

截至2023年9月30日止九個月，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。

# OTHER INFORMATION

## 其他資料

### 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. Lin Zexin and Mr. Lee Man Yeung, all of them being independent non-executive Directors.

The Audit Committee has reviewed with the management this quarterly report, including the unaudited condensed consolidated financial results of the Group for the nine months ended 30 September 2023 prior to recommending them to the Board for approval.

The unaudited condensed consolidated financial results of the Group for the nine months ended 30 September 2023 have not been audited or reviewed by the Company's auditor.

By Order of the Board

**Winto Group (Holdings) Limited**  
**Hung Yuen Kin**  
*Executive Director*

Hong Kong, 14 November 2023

*As at the date of this report, the Board comprises Mr. Lui Man Wah, Mr. Hung Yuen Kin and Mr. Wong Yuk as executive Directors; and Ms. Wong Chi Ling, Mr. Lin Zexin and Mr. Lee Man Yeung as independent non-executive Directors.*

### 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)、林澤鑫先生及李文洋先生(均為獨立非執行董事)組成。

本季度報告(包括本集團截至2023年9月30日止九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2023年9月30日止九個月的未經審核簡明綜合財務業績未經本公司核數師審核或審閱。

承董事會命

**惠陶集團(控股)有限公司**  
**執行董事**  
**熊遠健**

香港，2023年11月14日

於本報告日期，董事會包括執行董事呂文華先生、熊遠健先生及王旭先生；及獨立非執行董事黃子玲女士、林澤鑫先生及李文洋先生。

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