

# 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

## THIRD QUARTERLY REPORT 第三季度報告

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

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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 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」)董事會(「董事會」)欣然公佈本公司及其附屬公司(「本集團」)截至2021年9月30日止九個月的未經審核簡明綜合財務業績連同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

### 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 2021

截至2021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		
		2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)	
	Note 附註					
Revenue	收益	3	18,690	6,289	43,650	19,989
Cost of sales	銷售成本		(6,424)	(3,305)	(16,621)	(10,022)
<b>Gross profit</b>	<b>毛利</b>		<b>12,266</b>	2,984	<b>27,029</b>	9,967
Other income	其他收入		60	1,125	181	1,637
Other gains or (losses)	其他收益或(虧損)		742	(531)	742	(623)
Operating expenses	經營開支		(2,877)	(3,148)	(8,569)	(10,126)
Finance costs	融資成本		(887)	(990)	(2,579)	(2,648)

# 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	
		2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)	2021 2021年 HK\$'000 千港元 (Unaudited) (未經審核)	2020 2020年 HK\$'000 千港元 (Unaudited) (未經審核)
	Note 附註				
<b>Profit/(Loss) before taxation</b>	除稅前溢利/(虧損)	<b>9,304</b>	(560)	<b>16,804</b>	(1,793)
Income tax expenses	所得稅開支 4	-	92	-	92
<b>Profit/(Loss) and total comprehensive income/(expense) for the period</b>	期內溢利/(虧損)及全面收入/(開支)總額	<b>9,304</b>	(468)	<b>16,804</b>	(1,701)
<b>Profit/(Loss) for the period attributable to:</b>	應佔期內溢利/(虧損):				
Owners of the Company	本公司擁有人	<b>9,315</b>	(497)	<b>16,584</b>	(1,954)
Non-controlling interests	非控股權益	<b>(11)</b>	29	<b>220</b>	253
		<b>9,304</b>	(468)	<b>16,804</b>	(1,701)
Profit/(Loss) per share Basic and diluted (HK cents)	每股溢利/(虧損) 基本及攤薄(港仙) 6	<b>2.16</b>	(0.12)	<b>3.84</b>	(0.45)

# 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 2021

截至2021年9月30日止九個月

		Share capital	Share premium	Statutory reserve	Fair value through other comprehensive income reserve	Capital reserve	Accumulated losses	Sub-total	Non-controlling interests	Total equity
		按公平值計入			其他全面					
		股本	股份溢價	法定儲備	收益儲備	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	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
As 1 January 2020 (as previously reported)	於2020年1月1日 (先前呈報)	8,640	94,331	49	(1,423)	-	(113,880)	(12,283)	386	(11,897)
Prior year adjustment	過往年度調整	-	-	-	-	1,378	17	1,395	49	1,444
As 1 January 2020 (as restated)	於2020年1月1日 (經重列)	8,640	94,331	49	(1,423)	1,378	(113,863)	(10,888)	435	(10,453)
Loss for the period	期內虧損	-	-	-	-	-	(1,954)	(1,954)	253	(1,701)
Other comprehensive expense for the period	期內其他全面 開支	-	-	-	-	-	-	-	-	-
Total comprehensive expense for the period	期內全面開支 總額	-	-	-	-	-	(1,954)	(1,954)	253	(1,701)
Deemed capital contribution	視作出資	-	-	-	-	1,865	-	1,865	-	1,865
As 30 September 2020	於2020年 9月30日	8,640	94,331	49	(1,423)	3,243	(115,817)	(10,977)	688	(10,289)
As 1 January 2021	於2021年1月1日	<b>8,640</b>	<b>94,331</b>	<b>49</b>	-	<b>7,591</b>	<b>(118,133)</b>	<b>(7,522)</b>	<b>246</b>	<b>(7,276)</b>
Profit for the period	期內溢利	-	-	-	-	-	<b>16,584</b>	<b>16,584</b>	<b>220</b>	<b>16,804</b>
Other comprehensive income for the period	期內其他全面 收益	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	期內全面收益 總額	-	-	-	-	-	<b>16,584</b>	<b>16,584</b>	<b>220</b>	<b>16,804</b>
As 30 September 2021	於2021年 9月30日	<b>8,640</b>	<b>94,331</b>	<b>49</b>	-	<b>7,591</b>	<b>(101,549)</b>	<b>9,062</b>	<b>466</b>	<b>9,528</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 2021 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 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 condensed consolidated financial results have been prepared under the historical cost basis, except for certain financial instruments that are measured at fair values at the end of each reporting period.

### 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 2020.

### 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2021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2021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，惟於各報告期末以公平值計量的若干金融工具除外。

### 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2020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。

# 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)

#### Retrospective Restatement

The comparative figures (i.e. the consolidated financial statements for the nine months ended 30 September 2020) of the Group's consolidated financial statements for the nine months ended 30 September 2021 has been restated to correct prior period adjustments, as detailed in the note 3 to the annual report of the Company 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(續)

#### 追溯重列

本集團截至2021年9月30日止九個月的綜合財務報表的比較數據(即截至2020年9月30日止九個月的綜合財務報表)已重列以更正前期調整,如本公司截至2020年12月31日止年度的年報附註3所詳列。

#### 採納新訂香港財務報告準則及其修訂

採納與本集團相關並自本期間起生效的新訂香港財務報告準則及其修訂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香港財務報告準則及其修訂。董事預計應用所有新訂香港財務報告準則及其修訂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 RESULTS

## 未經審核簡明綜合財務業績附註

### 3. REVENUE

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

### 3. 收益

本集團期內收益分析如下：

	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	
	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
Publications and advertising income	10,115	4,995	22,417	16,805
Outdoor advertising income	8,413	888	19,335	1,042
Provision of exhibition and trade show and related services	162	406	1,898	2,142
	<b>18,690</b>	<b>6,289</b>	<b>43,650</b>	<b>19,989</b>

### 4. INCOME TAX EXPENSES

Income tax recognised in profit or loss:

### 4. 所得稅開支

於損益確認的所得稅：

	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	
	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
Hong Kong profits tax - Current tax	-	-	-	-
Macau Complementary Tax - Current tax	-	92	-	92

# 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 EXPENSE (Continued)

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 2021 (nine months ended 30 September 2020: nil).

### 4. 所得稅開支(續)

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

本集團於截至2021年9月30日止九個月並無派付或建議派付任何股息(截至2020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 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虧損乃根據以下數據計算：

		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	
		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 owners of the Company	本公司擁有人應佔期內溢利／(虧損)	9,315	(497)	16,584	(1,954)
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	432,000,000	432,000,000	432,000,000	432,000,000

The computation of diluted profit or loss 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 loss per share has been presented for the periods ended 2021 because there were no potential ordinary shares outstanding during the periods.

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每股溢利或虧損減少。

概無就截至2021年止多個期間呈列每股攤薄虧損，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

The Group was principally engaged in (i) sales and distribution of publications, and the sales of print and online advertising spaces and provision of design and production services (the “Publications and Advertising Business”), (ii) sales of outdoor advertising spaces and provision of advertisement sourcing agency services (the “Outdoor Advertising Business”) and (iii) provision of exhibitions and trade shows and related services (the “Exhibition and Trade Show Business and Related Services”).

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

The Group will also continue to pay close attention to the uncertainties in the economic environment, and stay alert to formulate strategies to pursue steady development and strive for generous returns to our shareholders.

### FINANCIAL REVIEW

#### Revenue

Total revenue increased by approximately HK\$23,661,000 from approximately HK\$19,989,000 for the nine months ended 30 September 2020 to approximately HK\$43,650,000 for the nine months ended 30 September 2021. It was mainly due to the development of Publications and Advertising Business and Outdoor Advertising Business.

#### Cost of Sales

The cost of sales increased from approximately HK\$10,022,000 for the nine months ended 30 September 2020 to approximately HK\$16,621,000 for the nine months ended 30 September 2021. Due to the prolonged period of lockdown and the sporadic changes in travel restriction and quarantine policies in Macau, usage fee concession was granted by the supplier in the material time.

### 業務回顧及前景

本集團的主要業務為(i)銷售及發行刊物，銷售印刷及線上廣告位置以及提供設計及製作服務(「刊物及廣告業務」)，(ii)銷售戶外廣告位以及提供廣告代理服務(「戶外廣告業務」)，及(iii)提供展覽及貿易展覽及相關服務(「展覽及貿易展覽業務及相關服務」)。

2020年初爆發的新冠病毒為全球宏觀經濟環境造成負面影響。本集團預期隨着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。

本集團亦將繼續密切關注經濟環境中的不確定因素，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。

### 財務回顧

#### 收益

總收益由截至2020年9月30日止九個月約19,989,000港元增加約23,661,000港元至截至2021年9月30日止九個月約43,650,000港元，主要由於本集團擴張刊物及廣告業務及戶外廣告業務所致。

#### 銷售成本

銷售成本由截至2020年9月30日止九個月約10,022,000港元增加至截至2021年9月30日止九個月約16,621,000港元。由於長期封城加上澳門旅遊限制及隔離政策出現偶然變化，供應商於重要時期豁免使用費。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### Gross Profit

Based on the foregoing, the gross profit of the Group increased from approximately HK\$9,967,000 for the nine months ended 30 September 2020 to approximately HK\$27,029,000 for the nine months ended 30 September 2021. The Group's gross profit margin increased from approximately 50% for the nine months ended 30 September 2020 to approximately 62% for the nine months ended 30 September 2021.

### Operating Expenses

The operating expenses of the Group decreased by approximately 15% from approximately HK\$10,126,000 for the nine months ended 30 September 2020 to approximately HK\$8,569,000 for the nine months ended 30 September 2021. The decrease in the operating expenses was mainly due to effective cost control on administrative expenses.

### Finance Costs

Finance costs of the Group amounted to approximately HK\$2,579,000 and HK\$2,648,000 respectively for the nine months ended 30 September 2021 and 2020, mainly consisted of the interest paid to an independent third party borrower and imputed interest on the shareholder loan.

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

During the nine months ended 30 September 2021, the Group's profit attributable to owners of the Company amounted to approximately HK\$16,584,000, compared to a loss attributable to owners of the Company of approximately HK\$1,954,000 for the nine months ended 30 September 2020. This was mainly attributable to (i) increase in revenue; and (ii) decrease in operating expenses.

### 毛利

綜上所述，本集團的毛利由截至2020年9月30日止九個月的約9,967,000港元增加至截至2021年9月30日止九個月的約27,029,000港元。本集團的毛利率由截至2020年9月30日止九個月約50%增加至截至2021年9月30日止九個月約62%。

### 經營開支

本集團的經營開支由截至2020年9月30日止九個月約10,126,000港元減少約15%至截至2021年9月30日止九個月約8,569,000港元。經營開支減少主要由於有效控制行政開支成本。

### 融資成本

本集團截至2021年及2020年9月30日止九個月的融資成本分別為約2,579,000港元及2,648,000港元，主要包括向一名獨立第三方借款人支付的利息及股東貸款的估算利息。

### 本公司擁有人應佔溢利／(虧損)

截至2021年9月30日止九個月，本集團的本公司擁有人應佔溢利約為16,584,000港元，相比截至2020年9月30日止九個月的本公司擁有人應佔虧損約1,954,000港元。此乃主要由於(i)收益增加；及(ii)經營開支減少。

# 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 2021, 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	Interests in a controlled corporation (Note)	320,023,300 (L)	74.08%
呂文華先生	受控法團權益(附註)		

Notes:

- Mr. Lui Man Wah is the ultimate beneficial owner of these Shares, of which Shares is 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.
- Duplication occurs in respect of the interests held by Mr. Lui Man Wah and Source Creation which they represented the same block of Shares.
- As at 30 September 2021, the Company has 432,000,000 Shares in issue.

Abbreviation: "L" stands for long positions.

### 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

附註：

- 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。
- 呂文華先生及創源特有的權益出現重疊乃涉及同一批股份。
- 於2021年9月30日，本公司有432,000,000股已發行股份。

簡稱：「L」代表好倉。

# 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 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 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
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:

- 1) As at 30 September 2021, the Company had 432,000,000 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 2021.

### 主要股東於本公司股份及相關股份的權益及／或淡倉

於2021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
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

附註：

- 1) 於2021年9月30日，本公司共有432,000,000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2021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 37 to the annual report of the Company for the year ended 31 December 2020. As at 16 October 2019, all of the share options granted have been cancelled.

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

During the nine months ended 30 September 2021, 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 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.

### INTERESTS OF THE COMPLIANCE ADVISER

As at 30 September 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.

### 購股權計劃

本集團於2015年2月16日採納的購股權計劃(「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2020年12月31日止年度的年報附註37。於2019年10月16日，所有已授出的購股權已被註銷。

### 購買、出售或贖回本公司上市證券

截至2021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2021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。

### 合規顧問的權益

於2021年9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。



# OTHER INFORMATION

## 其他資料

### EVENT AFTER REPORTING PERIOD

As disclosed in the announcement of the Company dated 2 November 2021 in relation to the fulfillment of resumption guidance, an application has been made to the Stock Exchange for the resumption of trading in the Shares with effect from 9:00 a.m. on 3 November 2021.

### 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 quarterly report, including the unaudited consolidated financial results of the Group for the nine months ended 30 September 2021, prior to recommending them to the Board for approval.

The consolidated financial results of the Group for the nine months ended 30 September 2021 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, 12 November 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

誠如本公司日期為2021年11月2日有關履行復牌指引的公告所披露，本公司已向聯交所申請恢復股份買賣，自2021年11月3日上午九時正起生效。

### 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。

本季度報告(包括本集團截至2021年9月30日止九個月的未經審核綜合財務業績)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9月30日止九個月的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，2021年11月12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**