

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

2024 INTERIM 中期 REPORT 報告



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 report, 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 report 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 report misleading.

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场。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。

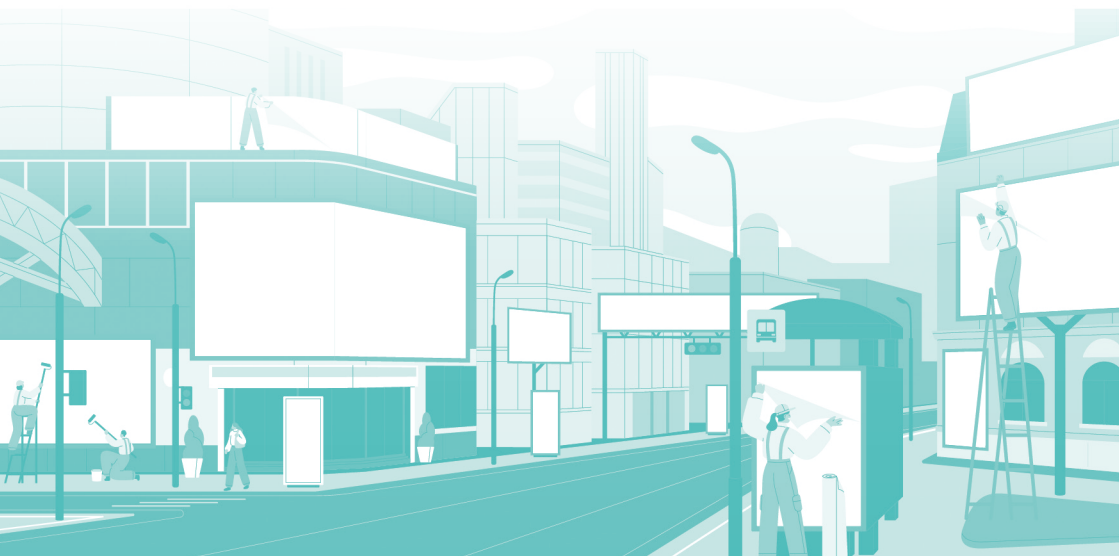
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本報告的資料乃遵照《聯交所GEM證券上市規則》(「GEM上市規則」)而刊載，旨在提供有關惠陶集團(控股)有限公司(「本公司」)的資料；本公司的董事(「董事」)願就本報告的資料共同及個別地承擔全部責任。各董事在作出一切合理查詢後，確認就其所知及所信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何其他事項，足以令致本報告所載任何陳述或本報告產生誤導。

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CORPORATE INFORMATION

公司資料

BOARD OF DIRECTORS

Executive Directors

Mr. Lui Man Wah (*Chairman*)
Mr. Hung Yuen Kin
Mr. Wong Yuk

Independent Non-executive Directors

Ms. Wong Chi Ling
Mr. Lin Zexin
Ms. Liu Xiaomin

COMPLIANCE OFFICER

Mr. Hung Yuen Kin

AUTHORISED REPRESENTATIVES

Mr. Hung Yuen Kin
Mr. Yu Ngai

COMPANY SECRETARY

Mr. Yu Ngai

AUDIT COMMITTEE

Ms. Wong Chi Ling (*Chairlady*)
Mr. Lin Zexin
Ms. Liu Xiaomin

REMUNERATION COMMITTEE

Mr. Lin Zexin (*Chairman*)
Mr. Lui Man Wah
Ms. Wong Chi Ling
Ms. Liu Xiaomin

NOMINATION COMMITTEE

Mr. Lui Man Wah (*Chairman*)
Ms. Wong Chi Ling
Mr. Lin Zexin
Ms. Liu Xiaomin

董事會

執行董事

呂文華先生(*主席*)
熊遠健先生
王旭先生

獨立非執行董事

黃子玲女士
林澤鑫先生
劉曉敏女士

合規主任

熊遠健先生

授權代表

熊遠健先生
余毅先生

公司秘書

余毅先生

審核委員會

黃子玲女士(*主席*)
林澤鑫先生
劉曉敏女士

薪酬委員會

林澤鑫先生(*主席*)
呂文華先生
黃子玲女士
劉曉敏女士

提名委員會

呂文華先生(*主席*)
黃子玲女士
林澤鑫先生
劉曉敏女士

CORPORATE INFORMATION

公司資料

CORPORATE GOVERNANCE AND RISK MANAGEMENT COMMITTEE

Mr. Lui Man Wah (*Chairman*)
Ms. Wong Chi Ling
Mr. Lin Zexin
Ms. Liu Xiaomin

企業管治及風險管理委員會

呂文華先生(主席)
黃子玲女士
林澤鑫先生
劉曉敏女士

HEAD OFFICE AND PRINCIPAL PLACE OF BUSINESS

Unit No. 16, 28/F
One Midtown
11 Hoi Shing Road
Tsuen Wan
New Territories, Hong Kong

總辦事處及主要營業地點

香港新界
荃灣
海盛路11號
One Midtown
28樓16室

AUDITOR

Jon Gepsom CPA Limited
Certified Public Accountants

核數師

中職信(香港)會計師事務所有限公司
執業會計師

PRINCIPAL BANKERS

Bank of Communications Company Limited
The Hong Kong and Shanghai Banking
Corporation Limited

主要往來銀行

交通銀行股份有限公司
香港上海滙豐銀行有限公司

LEGAL ADVISOR

Yick & Chan, Solicitors
Suite A1, 11/F, One Capital Place
18 Luard Road
Wanchai, Hong Kong

法律顧問

易庭暉陳偉健律師事務所
香港灣仔
盧押道18號
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REGISTERED OFFICE

Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

註冊辦事處

Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

CORPORATE INFORMATION

公司資料

COMPANY WEBSITE

<http://www.wintogroup.hk>

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

GEM STOCK CODE

8238

公司網站

<http://www.wintogroup.hk>

股份過戶登記總處

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
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Cayman Islands

香港股份過戶登記分處

卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

GEM股份代號

8238

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 2024 together with the comparative unaudited figures for the corresponding period in 2023 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2024年6月30日止六個月的未經審核簡明綜合財務資料連同2023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 six months ended 30 June 2024 截至2024年6月30日止六個月

		Six months ended 30 June		
		截至6月30日止六個月		
		2024	2023	
		2024年	2023年	
		HK\$'000	HK\$'000	
		千港元	千港元	
		(Unaudited)	(Unaudited)	
		(未經審核)	(未經審核)	
Revenue	收益	3	7,672	10,877
Cost of sales	銷售成本		(2,148)	(14,605)
Gross profit/(loss)	毛利/(毛損)		5,523	(3,728)
Other income	其他收入		48	149
Operating expenses	經營開支		(5,422)	(8,824)
Finance costs	融資成本		(556)	(1,172)
Profit/(loss) before taxation	除稅前溢利/(虧損)	4	(406)	(13,722)
Income tax expenses	所得稅開支	5	-	-
Profit/(loss) and total comprehensive income/(expenses) for the period	期內溢利/(虧損)及全面收益/(開支)總額		(406)	(13,722)

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 six months ended 30 June 2024 截至2024年6月30日止六個月

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
Notes		千港元	千港元
附註		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Profit/(Loss) for the period	應佔期內溢利／(虧損)：		
attributable to:			
Owners of the Company	本公司擁有人	(112)	(13,478)
Non-controlling interests	非控股權益	(294)	(244)
		(406)	(13,722)
(Loss)/profit per share	每股(虧損)／溢利		
Basic and diluted (HK cents)	基本及攤薄(港仙)	(0.02)	(2.37)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 June 2024 於2024年6月30日

			30 June 2024 2024年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2023 2023年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Non-current assets	非流動資產			
Plant and equipment	器械及設備		920	1,043
Goodwill	商譽		905	905
Intangible assets	無形資產		330	330
			2,155	2,278
Current assets	流動資產			
Inventory	存貨		1,297	1,404
Trade, other receivables and other deposits	貿易及其他應收款項 及其他按金	8	31,622	32,309
Contract costs	合約成本		73	73
Amount due from a shareholder	應收一名股東款項		1,379	1,379
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		30	30
Bank balances and cash	銀行結餘及現金		11,427	3,552
			45,828	38,747
Current liabilities	流動負債			
Trade and other payables	貿易及其他應付款項	9	26,785	24,550
Provision	撥備		37,489	37,489
Contract liabilities	合約負債		8	8
Loan from a substantial shareholder	主要股東貸款		1,509	2,859
Other borrowing	其他借款		5,800	5,800
Amount due to a director of a subsidiary	應付一名附屬公司董事 款項		3	3
			71,594	70,709

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

簡明綜合財務狀況表

At 30 June 2024 於2024年6月30日

			30 June 2024 2024年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2023 2023年 12月31日 HK\$'000 千港元 (Audited) (經審核)
Net current (liabilities)/ assets	流動(負債)/資產淨值		(25,766)	(31,962)
Net (liabilities)/assets	淨(負債)/資產		(23,611)	(29,684)
Capital and reserves	資本及儲備			
Share capital	股本	10	14,930	12,442
Reserves	儲備		(36,242)	(40,121)
Total capital deficiency attributable to owners of the Company	本公司擁有人應佔 資本虧絀總額		(21,312)	(27,679)
Non-controlling interests	非控股權益		(2,299)	(2,005)
Total equity	權益總額		(23,611)	(29,684)

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 2024 截至2024年6月30日止六個月

		Share capital 股本 HK\$'000 千港元	Share premium 股份溢價 HK\$'000 千港元	Statutory reserve 法定儲備 HK\$'000 千港元	Capital reserve 資本儲備 HK\$'000 千港元	Accumulated losses 累計虧損 HK\$'000 千港元	Sub-total 小計 HK\$'000 千港元	Non-controlling interests 非控股權益 HK\$'000 千港元	Total 合計 HK\$'000 千港元
At 1 January 2023 (audited)	於2023年1月1日 (經審核)	10,368	100,379	49	7,591	(86,498)	31,889	(163)	31,726
Issuance of new shares by way of placing Total comprehensive expenses for the period	以配售方式發行 新股份 期內全面開支總額	2,074	12,441	-	-	-	14,515	-	14,515
		-	-	-	-	(13,478)	(13,478)	(244)	(13,722)
At 30 June 2023 (unaudited)	於2023年6月30日 (未經審核)	12,442	112,820	49	7,591	(99,976)	32,926	(407)	32,519
At 1 January 2024 (audited)	於2024年1月1日 (經審核)	12,442	112,458	49	7,591	(160,219)	(27,679)	(2,005)	(29,684)
Issuance of new shares by way of placing Total comprehensive expenses for the period	以配售方式發行 新股份 期內全面開支總額	2,488	3,991	-	-	-	6,479	-	6,479
		-	-	-	-	(112)	(112)	(294)	(406)
At 30 June 2024 (unaudited)	於2024年6月30日 (未經審核)	14,930	116,449	49	7,591	(160,331)	(21,312)	(2,299)	(23,611)

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 2024 截至2024年6月30日止六個月

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Net cash used in operating activities	經營業務活動所用現金淨額	3,016	(2,396)
Investing activities	投資活動		
Purchase of plant and equipment	購置器械及設備	-	(3)
Net cash used in investing activities	投資活動所用現金淨額	-	(3)
Financing activities	融資活動		
Interest paid	已付利息	(270)	(135)
Repayment of shareholder loan	償還股東貸款	(1,350)	(10,000)
Proceeds from issuance of new shares	發行新股份所得款項	6,479	14,152
Net cash generated from financing activities	融資活動所得現金淨額	4,859	4,017
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/ (減少)淨額	7,875	1,618
Cash and cash equivalents at 1 January	於1月1日的現金及現金等價物	3,552	1,908
Cash and cash equivalents at 30 June	於6月30日的現金及現金等價物	11,427	3,526

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 2024 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 2024 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.

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 audited consolidated financial statements and notes thereto for the year ended 31 December 2023.

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2024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2024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。

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2023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 INFORMATION

未經審核簡明綜合財務資料附註

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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)

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

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。

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:

3. 收益

本集團持續經營業務之期內收益分析如下：

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)
Sales of luxury products	銷售奢侈品	420	–
Publications and advertising income	刊物及廣告收入	6,112	3,342
Outdoor advertising income	戶外廣告收入	738	449
Provision of exhibition and trade show and related services	提供展覽及貿易展覽及相關服務	–	–
Sales of fast moving customers goods	快速消費品銷售	402	7,086
		7,672	10,877

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

4. PROFIT/(LOSS) BEFORE TAXATION

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

4. 除稅前溢利／(虧損)

持續經營業務的除稅前溢利／(虧損) 乃經扣除／(抵免)下列各項後得出：

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
Depreciation of plant and equipment	器械及設備折舊	123	85
Operating lease charge in respect of office premises	辦公室物業的經營租賃開支	528	537
Interest on loan from a substantial shareholder	主要股東貸款利息	16	1,032
Interest on other borrowing	其他借款利息	540	135

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：

		Six months ended 30 June	
		截至6月30日止六個月	
		2024	2023
		2024年	2023年
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Unaudited)
		(未經審核)	(未經審核)
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 2024 (six months ended 30 June 2023: nil).

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:

6. 股息

截至2024年6月30日止六個月並無派付或建議派付股息(截至2023年6月30日止六個月：無)。

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：

		Six months ended 30 June 截至6月30日止六個月	
		2024 2024年 HK\$'000 千港元 (Unaudited) (未經審核)	2023 2023年 HK\$'000 千港元 (Unaudited) (未經審核)
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)	(112)	(13,478)
Weighted average number of ordinary shares for the purpose of calculation of profit/(loss) per share	就計算每股溢利／(虧損) 的普通股加權平均數	624,130,813	568,807,956

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.

No diluted profit or loss per share has been presented for the six months ended 30 June 2024 and 2023 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，原因為假設其行使將引致來自持續經營業務的每股虧損減少。

概無就截至2024年及2023年6月30日止六個月呈列每股攤薄溢利或虧損，原因為於該等期間並無已發行在外的潛在普通股。

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, before net of allowance for doubtful debts:

		30 June 2024 2024年 6月30日 HK\$'000 千港元 (Unaudited) (未經審核)	31 December 2023 2023年 12月31日 HK\$'000 千港元 (Audited) (經審核)
1-30 days	1至30日	828	3,419
31-90 days	31至90日	3,072	739
Over 90 days	超過90日	36,619	37,048
		40,519	41,206

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(扣除呆賬撥備前)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:

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：

		30 June	31 December
		2024	2023
		2024年	2023年
		6月30日	12月31日
		HK\$'000	HK\$'000
		千港元	千港元
		(Unaudited)	(Audited)
		(未經審核)	(經審核)
0-60 days	0至60日	1,049	846
61-90 days	61至90日	255	149
Over 90 days	超過90日	10,932	9,820
		12,236	10,815

NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED FINANCIAL INFORMATION

未經審核簡明綜合財務資料附註

10. SHARE CAPITAL

10. 股本

		30 June 2024 2024年6月30日		31 December 2023 2023年12月31日	
		Number of shares 股份數目	Share capital 股本 HK\$'000 千港元	Number of shares 股份數目	Share capital 股本 HK\$'000 千港元
		(Unaudited) (未經審核)	(Unaudited) (未經審核)	(Audited) (經審核)	(Audited) (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：				
At beginning of period/year	於期初/年初	622,080,000	12,442	518,400,000	10,368
Issuance of new shares by way of placing (note)	以配售方式發行新股份 (附註)	124,416,000	2,488	103,680,000	2,074
At end of period/year	於期末/年末	746,496,000	14,930	622,080,000	12,442

Note: The issuance of an aggregate of 124,416,000 new shares by way of placing was completed on 28 June 2024.

The issuance of an aggregate of 103,680,000 new shares by way of placing was completed on 3 April 2023.

附註：於2024年6月28日完成以配售方式發行合共124,416,000股新股份。

於2023年4月3日完成以配售方式發行合共103,680,000股新股份。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS REVIEW AND PROSPECTS

During the six months ended 30 June 2024, the Group was principally engaged in (i) exhibition and trade show business and related services; (ii) publications and advertising business including print and online advertising, sales of publications, advertising and related production services and outdoor advertising; (iii) online sales of beauty and cosmetics products; and (iv) sales of luxury products.

Looking forward, the Group will 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 decreased by approximately HK\$3,205,000 from approximately HK\$10,877,000 for the six months ended 30 June 2023 to approximately HK\$7,672,000 for the six months ended 30 June 2024. It was mainly due to the decrease in sales of fast moving customers goods.

Cost of Sales

Cost of sales decreased from approximately HK\$14,605,000 for the six months ended 30 June 2023 to approximately HK\$2,148,000 for the six months ended 30 June 2024. The decrease was in tandem with the decreased revenue of sales of fast moving customer goods.

業務回顧及前景

截至2024年6月30日止六個月，本集團的主要業務為(i)展覽及貿易展覽業務及相關服務；(ii)刊物及廣告業務，包括印刷及線上媒體廣告、銷售刊物、廣告及相關製作服務及戶外廣告；(iii)網上銷售美容及化妝品；及(iv)銷售奢侈品。

本集團展望及將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2023年6月30日止六個月約10,877,000港元減少約3,205,000港元至截至2024年6月30日止六個月約7,672,000港元，主要由於快速消費品銷售減少。

銷售成本

銷售成本由截至2023年6月30日止六個月約14,605,000港元減少至截至2024年6月30日止六個月約2,148,000港元。有關減少與快速消費品銷售的營業額減少一致。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Gross Profit

Gross profit increased from gross loss of approximately HK\$3,728,000 for the six months ended 30 June 2023 to approximately HK\$5,523,000 for the six months ended 30 June 2024. The increase in gross profit was mainly due to the decrease in the cost of sales in fast moving customers goods.

Operating Expenses

The operating expenses decreased by approximately 39% from approximately HK\$8,824,000 for the six months ended 30 June 2023 to approximately HK\$5,422,000 for the six months ended 30 June 2024, primarily due to the decrease in staff cost.

Finance Costs

Finance costs of the Group amounted to approximately HK\$556,000 for the six months ended 30 June 2024, mainly consisted of the interest payable to a shareholder as borrower and other borrowing.

Profit/(Loss) Attributable to Owners of the Company

During the six months ended 30 June 2024, the Group has recorded a loss attributable to owners of the Company of approximately HK\$112,000, compared to a profit of approximately HK\$13,478,000 for the six months ended 30 June 2023. Such decrease was mainly attributable to (i) the decrease in cost of sales; and (ii) the decrease in operating expenses.

毛利

毛利由截至2023年6月30日止六個月的毛損約3,728,000港元增加至截至2024年6月30日止六個月約5,523,000港元。毛利增加主要由於快速消費品銷售的成本減少。

經營開支

本集團的經營開支由截至2023年6月30日止六個月約8,824,000港元減少約39%至截至2024年6月30日止六個月約5,422,000港元，主要由於員工成本減少。

融資成本

本集團截至2024年6月30日的融資成本約為556,000港元，主要包括應付一名作為借款人之股東及其他借款的利息。

本公司擁有人應佔溢利／(虧損)

截至2024年6月30日止六個月，本集團錄得本公司擁有人應佔虧損約112,000港元，而截至2023年6月30日止六個月的應佔溢利則約為13,478,000港元。有關減少主要由於(i)銷售成本減少；及(ii)經營開支減少。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Use of Proceed from Placing

On 31 May 2024, the Company entered into a placing agreement pursuant to which the Company has agreed to issue up to 124,416,000 new ordinary shares of HK\$0.02 each at the placing price of not less than HK\$0.056 per share by way of placing to not less than six independent places (the "2024 Placing").

The 2024 Placing was completed at the placing place of HK\$0.056 per share on 28 June 2024. The net proceeds from the 2024 placing amounted to approximately HK\$6.48 million and will be used as expenditure for current business development of the Group.

Set out below is the actual use of net proceeds during the six months ended 30 June 2024.

配售事項所得款項用途

於2024年5月31日，本公司訂立配售協議，據此，本公司同意透過配售向不少於六名獨立承配人按每股不低於0.056港元的配售價格發行最多124,416,000股每股0.02港元的新普通股股份（「2024年配售事項」）。

2024年配售事項已於2024年6月28日按配售價格每股0.056港元完成。2024年配售事項所得款項淨額約為6.48百萬港元，將用作本集團當前業務發展之支出。

截至2024年6月30日止六個月所得款項淨額的實際用途載列如下。

Use of net proceeds	所得款項淨額用途	Net proceeds HK\$ million 百萬港元	Net proceeds utilised during the six months ended		Expected timeline on utilisation of net proceeds
			31 December 2023 於2023年12月31日未動用的	30 June 2024 於截至2024年6月30日止六個月動用的	
2024 Placing Expenditure for current business development	2024年配售事項當前業務發展之支出	6.48	-	-	6.48 By December 2024 2024年12月前

There is no material change between the intended use of the net proceeds of the 2024 Placing.

2024年配售事項所得款項淨額的擬定用途並無重大變動。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Liquidity, Financial Resources and Capital Structure

The current ratio of the Group at 30 June 2024 was approximately 0.6 times as compared to that of approximately 0.5 times at 31 December 2023.

There has been no change in the capital structure of the Group during the six months ended 30 June 2024. The share capital of the Company only comprises ordinary shares.

As at 30 June 2024, the Group had bank balance and cash of approximately HK\$11,427,000 as compared to approximately HK\$3,552,000 as at 31 December 2023.

As at 30 June 2024, the Group had no bank loans (31 December 2023: Nil).

Gearing Ratio

The gearing ratio of the Group, calculated as total borrowings over shareholders' fund, was approximately 31% as at 30 June 2024 (31 December 2023: approximately 29%).

Significant Investments Held

During the six months ended 30 June 2024, there was no significant investment held by the Group.

流動資金、財務資源及資本架構

於2024年6月30日，本集團的流動比率約為0.6倍，而於2023年12月31日則約為0.5倍。

於截至2024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。

於2024年6月30日，本集團的銀行結餘及現金約為11,427,000港元，而於2023年12月31日則約為3,552,000港元。

於2024年6月30日，本集團並無銀行貸款（2023年12月31日：無）。

資產負債比率

於2024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）約為31%（2023年12月31日：約29%）。

所持有的重大投資

截至2024年6月30日止六個月，本集團並無持有重大投資。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

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 2024.

Pledge of Assets

As at 30 June 2024, the Group had no material pledge of assets.

Contingent Liabilities

As at 30 June 2024, the Group did not have any significant contingent liabilities.

Capital Commitments

As at 30 June 2024, 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.

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2024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2024年6月30日，本集團並無重大資產抵押。

或然負債

於2024年6月30日，本集團並無任何重大或然負債。

資本承擔

於2024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。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

Employees and Remuneration Policies

As at 30 June 2024, the employee headcount (excluding Directors) of the Group was approximately 12 (31 December 2023: approximately 13). Staff costs (including the Directors' salaries, allowances, bonuses) were approximately HK\$2,124,000 for the period ended 30 June 2024 (30 June 2023: approximately HK\$6,356,000).

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.

僱員及薪酬政策

於2024年6月30日，本集團的僱員人數（不包括董事）約為12名（2023年12月31日：約13名）。於截至2024年6月30日止期間，員工成本（包括董事薪酬、津貼及花紅）合共約為2,124,000港元（2023年6月30日：約6,356,000港元）。

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。

MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

INTERIM DIVIDEND

In order to retain more cash to finance the working capital requirements and future development of the Group, the Board does not recommend the payment of interim dividend for the six months ended 30 June 2024 (six months ended 30 June 2023: nil). The Board will consider future dividend distribution according to the Company's dividend policy.

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.

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.

中期股息

為保留更多現金以撥付本集團的營運資金需求及未來發展，董事會建議不會派付截至2024年6月30日止六個月的中期股息(截至2023年6月30日止六個月：無)。董事會將按照本公司的股息政策考慮宣派未來股息。

風險管理

貨幣風險

本集團絕大部分貨幣資產及負債均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。

利率風險

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。

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。



MANAGEMENT DISCUSSION AND ANALYSIS

管理層討論及分析

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.

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遵守貸款契諾的情況，以確保其維持充足現金並維持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 2024, 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:

Interest in Shares of the Company

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2024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：

於本公司股份的權益

Name of Director 董事姓名	Capacity 身份	Interest in Shares 於股份的權益	Approximate Percentage of Shareholding Interests 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)	343,300 (L)	0.05%



OTHER INFORMATION

其他資料

Notes:

- 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.
- 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.
- 3) As at 30 June 2024, the Company had 746,496,000 Shares in issue.

Abbreviation: "L" stands for long position.

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。
- 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) 於2024年6月30日，本公司共有746,496,000股已發行股份。

簡稱：「L」代表好倉。

OTHER INFORMATION

其他資料

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

As at 30 June 2024, 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2024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	Approximate Percentage of Shareholding Interests	Note
股東名稱	身份	相關股份數目	股權概約百分比	附註
Muhammad Shaifadila Binti	Beneficial owner 實益擁有人	39,376,000 (L)	5.27%	1

Note:

1) As at 30 June 2024, the Company had 746,496,000 shares in issues.

Abbreviation: "L" stands for long position.

附註：

1) 於2024年6月30日，本公司共有746,496,000股已發行股份。

簡稱：「L」代表好倉。



OTHER INFORMATION

其他資料

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 2024.

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 31 to the Annual Report 2023. As at 16 October 2019, all of the share options granted have been cancelled.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

During the six months ended 30 June 2024, neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities.

CHANGES OF DIRECTORS’ INFORMATION UNDER RULE 17.50A(1) OF THE GEM LISTING RULES

The Company is not aware of any changes in the Directors’ information which are required to be disclosed pursuant to Rule 17.50A(1) of the GEM Listing Rules as at 30 June 2024.

除上文所披露者外，就董事所知，於2024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，請參閱2023年年報附註31。於2019年10月16日，所有已授出之購股權已被註銷。

購買、出售或贖回上市證券

截至2024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。

根據GEM上市規則第17.50A(1)條的董事資料變更

於2024年6月30日，就本公司所知，概無任何董事的資料變更須根據GEM上市規則第17.50A(1)條予以披露。

OTHER INFORMATION

其他資料

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 2024.

DIRECTORS AND CONTROLLING SHAREHOLDERS' INTERESTS IN COMPETING BUSINESS

During the six months ended 30 June 2024, 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.

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。經作出具體查詢後，全體董事確認截至2024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。

董事及控股股東於競爭業務的權益

截至2024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。



OTHER INFORMATION

其他資料

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.

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。

OTHER INFORMATION

其他資料

EVENT AFTER THE REPORTING PERIOD

After the reporting period and up to the date of this report, there was no significant event relevant to the business or financial performance of the Group that come to the attention of the Directors.

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 Ms. Liu Xiaomin, 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 2024, prior to recommending them to the Board for approval.

報告期後的事件

於報告期後及直至本報告日期，董事並不知悉任何與本集團業務或財務表現相關的重大事件。

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)、林澤鑫先生及劉曉敏女士(均為獨立非執行董事)組成。

本中期報告(包括本集團截至2024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。



OTHER INFORMATION

其他資料

The condensed consolidated financial results of the Group for the six months ended 30 June 2024 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, 30 August 2024

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 Ms. Liu Xiaomin as independent non-executive Directors.

本集團截至2024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，2024年8月30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、林澤鑫先生及劉曉敏女士。

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

