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(Incorporated in Bermuda with limited liability)

(Stock Code: 0 8 1 8 6)

ANNUAL RESULTS FOR THE YEAR ENDED 31 DECEMBER 2025

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED

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.

This announcement, for which the board (“Board”) of directors (“Directors”) of Almana Limited (“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 of Hong Kong Limited (“GEM Listing Rules”) for giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and beliefs, the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive; and there is no other matter the omission of which would make any statement in this announcement misleading.

The Board hereby presents the consolidated final results of the Company and its subsidiaries (“Group”) for the year ended 31 December 2025 as follows:

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the year ended 31 December 2025

	<i>Notes</i>	2025 <i>HK\$'000</i>	2024 <i>HK\$'000</i>
Revenue	5	35,506	29,155
Cost of sales		(29,348)	(23,502)
Gross profit		6,158	5,653
Other income, gains and losses	6	706	29
Administrative expenses		(4,404)	(5,164)
Finance costs	7	(3)	(3)
Impairment loss on trade receivables, net	13	(745)	(135)
Written-off of other receivable		-	(30)
Profit before income tax	8	1,712	350
Income tax expense	9	(22)	(161)
Profit for the year attributable to owners of the Company		1,690	189
Earnings per share attributable to owners of the Company	<i>11</i>		
Basic		HK1.5 cents	HK0.2 cents
Diluted		HK1.5 cents	HK0.2 cents

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2025

	2025 <i>HK\$'000</i>	2024 <i>HK\$'000</i>
Profit for the year	1,690	189
Other comprehensive income		
Item that will not be reclassified subsequently to profit or loss:		
Fair value gain on equity investments at fair value through other comprehensive income, net of tax	-	302
Other comprehensive income for the year, net of tax	-	302
Total comprehensive income for the year attributable to owners of the Company	1,690	491

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

	Notes	2025 HK\$'000	2024 HK\$'000
Non-current assets			
Property, plant and equipment		2,488	2,500
Right-of-use assets		33	91
Equity investments at fair value through other comprehensive income	12	-	379
Prepayment		-	2,500
		<u>2,521</u>	<u>5,470</u>
Current assets			
Inventories		358	237
Trade receivables	13	13,961	6,894
Prepayments, other receivables and other assets		5,419	6,843
Bank balances and cash		5,145	7,020
		<u>24,883</u>	<u>20,994</u>
Total assets		<u>27,404</u>	<u>26,464</u>
Current liabilities			
Trade payables	14	2,265	1,982
Other payables and accruals		1,061	2,054
Lease liabilities		33	56
Current tax liabilities		636	618
		<u>3,995</u>	<u>4,710</u>
Net current assets		<u>20,888</u>	<u>16,284</u>
Total assets less current liabilities		<u>23,409</u>	<u>21,754</u>
Non-current liabilities			
Lease liabilities		-	35
NET ASSETS		<u>23,409</u>	<u>21,719</u>
Capital and reserves			
Share capital	15	9,109	9,109
Reserves		14,300	12,610
TOTAL EQUITY		<u>23,409</u>	<u>21,719</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 December 2025

1. GENERAL INFORMATION

Almana Limited (“the Company”) is a limited liability company incorporated in Bermuda. The ordinary shares of the Company are listed on GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). The address of its registered office is located at Clarendon House, 2 Church Street, Hamilton HM 11, Bermuda. The Company’s principal place of business in Hong Kong is situated at 35/F, Two Pacific Place, 88 Queensway, Admiralty, Hong Kong. The Group, comprising the Company and its subsidiaries, is principally engaged in the sales of household, plantation and accessory products.

2. ADOPTION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

2.1 Change in accounting policy

The HKICPA has issued the below amendments to HKFRS Accounting Standards that are first effective for the current accounting period of the Group:

Amendments to HKAS 21	Lack of Exchangeability
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As the currencies that the Group had transacted and the functional currencies of overseas group entities for translation into the Group’s presentation currency were exchangeable, the amendments did not have any impact on the Group’s financial statements.

The Group has not early applied any new or amended HKFRS Accounting Standards that is not yet effective for the current accounting period.

2.2 New or amended HKFRSs that have been issued but are not yet effective

The following new or amended HKFRS Accounting Standards, potentially relevant to the consolidated financial statements, have been issued, but are not yet effective and have not been early adopted by the Group. The Group’s current intention is to apply these changes on the date they become effective.

Amendments to HKFRS 9 and HKFRS 7	Classification and Measurement of Financial Instruments ¹
Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature-dependent Electricity ¹
HKFRS 18	Presentation and Disclosure in Financial Statements ²
HKFRS 19 and its amendments	Subsidiaries without Public Accountability: Disclosures ²
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³
Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10, and HKAS 7	Annual Improvements to HKFRS Accounting Standards – Volume 11 ¹

¹ Effective for annual periods beginning on or after 1 January 2026.

² Effective for annual periods beginning on or after 1 January 2027.

³ No Mandatory effective date yet determined but available for adoption.

The Group is currently assessing the impact of these new or amended HKFRS Accounting Standards. Except for the below, these new or amended HKFRS Accounting Standards are preliminary assessed and are not expected to have any significant impact on the Group’s financial statements.

HKFRS 18 replaces HKAS 1 Presentation of Financial Statements. While a number of sections have been brought forward from HKAS 1 with limited changes, HKFRS 18 introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Entities are required to classify all income and expenses within the statement of profit or loss into one of the five categories: operating, investing, financing, income taxes and discontinued operations and to present two new defined subtotals. It also requires disclosures about management-defined performance measures in a single note and introduces enhanced requirements on the grouping (aggregation and disaggregation) and the location of information in both the primary financial statements and the notes. Some requirements previously included in HKAS 1 are moved to HKAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, which is renamed as HKAS 8 Basis of Preparation of Financial Statements. As a consequence of the issuance of HKFRS 18, limited, but widely applicable, amendments are made to HKAS 7 Statement of Cash Flows, HKAS 33 Earnings per Share and HKAS 34 Interim Financial Reporting. In addition, there are minor consequential amendments to other HKFRSs. HKFRS 18 and the consequential amendments to other HKFRSs are effective for annual periods beginning on or after 1 January 2027 with earlier application permitted. Retrospective application is required. The Group is currently analysing the new requirements and assessing the impact of HKFRS 18 on the presentation and disclosure of the Group’s financial statements.

3. BASIS OF PREPARATION

3.1 Statement of compliance

The consolidated financial statements have been prepared in accordance with all HKFRSs, Hong Kong Accounting Standards (“HKASs”) and Interpretations (hereinafter collectively referred to as the “HKFRS”) and the disclosure requirements of the Hong Kong Companies Ordinance. In addition, the financial statements include applicable disclosures required by the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited.

3.2 Basis of measurement

These consolidated financial statements have been prepared under the historical cost basis except for certain financial instruments which are measured at fair values, as explained in the accounting policies set out below.

3.3 Functional and presentation currency

The consolidated financial statements are presented in Hong Kong dollar (“HK\$”), which is the same as the functional currency of the Company.

4. SEGMENT REPORTING

The Group determines its operating segments based on the reports reviewed by the chief operating decision maker that are used to make strategic decisions.

The Group reportable segments are managed separately as each business offers and requires different business strategies. During the year, the Group has three (2024: three) reportable operating segments:

- (1) The sales of household products and electronic components (the “Household Business”);
- (2) The sales of plantation products (the “Plantation Business”); and
- (3) The sales of accessory products (the “Accessory Business”).

The management of the Company monitors the results of the Group’s operating segments separately for the purpose of making decisions about resources allocation and performance assessment. Segment performance is evaluated based on reportable segment results, which is measure of adjusted profit or loss before income tax. The adjusted profit or loss before income tax is measured consistently with the Group’s profit or loss before income tax except that unallocated finance costs and corporate expenses are excluded from such measurement.

In the opinion of the Directors, the Group’s financial services business has been inactive for the past two years. Segment assets exclude unallocated head office and corporate assets as these assets are managed on a group basis. Segment liabilities exclude unallocated head office and corporate liabilities as these liabilities are managed on a group basis.

- (i) The following summary describes the operations in each of the Group’s reportable segments:

<i>HK\$’000</i>	Household Business	Plantation Business	Accessory Business	Total
Year ended 31 December 2025				
Reportable segment revenue	18,196	1,630	15,680	35,506
Reportable segment profit	1,628	297	2,861	4,786
Unallocated corporate expenses				(3,071)
Finance cost				(3)
Profit before income tax				1,712
Reportable segment assets	19,590	248	1,897	21,735
Unallocated assets (<i>note</i>)				5,669
Total assets				27,404
Reportable segment liabilities	2,697	238	169	3,104
Unallocated liabilities (<i>note</i>)				891
Total liabilities				3,995
Depreciation	-	58	-	58
Unallocated depreciation				12
				70
Impairment loss/(reversal of impairment loss) on trade receivables	1,019	(274)	-	745
Finance cost - Interest on lease liabilities				3

<i>HK\$ '000</i>	Household Business	Plantation Business	Accessory Business	Total
Year ended 31 December 2024				
Reportable segment revenue	5,332	2,106	21,717	29,155
Reportable segment profit	318	44	3,861	4,223
Interest income				13
Other income				16
Unallocated corporate expenses				(3,902)
Profit before income tax				350
Reportable segment assets	11,391	4,540	2,625	18,556
Unallocated assets (<i>note</i>)				7,908
Total assets				26,464
Reportable segment liabilities	590	2,073	650	3,313
Unallocated liabilities (<i>note</i>)				1,432
Total liabilities				4,745
Depreciation	-	57	-	57
Unallocated depreciation				11
				68
(Reversal of)/impairment loss on trade receivables	(25)	165	(5)	135
Finance cost - Interest on lease liabilities				3
Written-off of other receivable				30

Note: Unallocated assets mainly represent corporate assets (2024: corporate assets and financial assets at fair value through other comprehensive income). Unallocated liabilities mainly represent corporate liabilities.

(ii) Geographical information

Revenue from external customers

<i>HK\$ '000</i>	2025	2024
Hong Kong (place of domicile)	28,306	23,824
The PRC	3,645	678
The United States (the "US")	3,555	4,653
	35,506	29,155

Specified non-current assets

<i>HK\$ '000</i>	2025	2024
Hong Kong (place of domicile)	2,521	2,591
The PRC	-	2,500

The classification of the revenue is based on the location of the customers' operation. The specified non-current assets information above is based on the locations of the assets and/or locations of the operations.

5. REVENUE

An analysis of revenue as follows:

<i>HK\$ '000</i>	2025	2024
Revenue from contracts with customers within the scope of HKFRS 15		
Sales of household products	18,196	5,332
Sales of plantation products	1,630	2,106
Sales of accessory products	15,680	21,717
	<u>35,506</u>	<u>29,155</u>

Disaggregated revenue information

<i>HK\$ '000</i>	2025	2024
Timing of revenue recognition		
Goods transferred at a point in time	<u>35,506</u>	<u>29,155</u>

6. OTHER INCOME, GAINS AND LOSSES

<i>HK\$ '000</i>	2025	2024
Bank interest income	1	13
Exchange (loss)/gain, net	(75)	8
Sundry income	780	8
	<u>706</u>	<u>29</u>

7. FINANCE COSTS

<i>HK\$ '000</i>	2025	2024
Interest on lease liabilities	<u>3</u>	<u>3</u>

8. PROFIT BEFORE INCOME TAX

Profit before income tax is arrived at after charging:

<i>HK\$ '000</i>	2025	2024
Cost of inventories recognised as expenses	29,348	23,502
Auditors' remuneration		
– for the year*	1,050	1,050
– under-provision for prior year*	58	42
Depreciation of property, plant and equipment*	12	11
Depreciation of right-of-use assets*	58	57
Staff costs (including Directors' emoluments):		
– Salaries and wages*	1,866	2,328
– Defined contribution scheme*	41	42
	<u>41</u>	<u>42</u>

* Included in administrative expenses

9. INCOME TAX EXPENSE

The amount of income tax expenses in the consolidated statement of profit or loss represents:

<i>HK\$ '000</i>	2025	2024
Current tax		
– Hong Kong		
– Over-provision in prior years	(171)	(39)
– PRC	193	200
	<u>22</u>	<u>161</u>

Hong Kong Profits Tax has been provided at the rate of 16.5% (2024: 16.5%) on the estimated assessable profits arising in Hong Kong during the year.

Under the Enterprise Income Tax Law of the PRC, the Enterprise Income Tax has been provided at the rate of 25% during the year (2024: 25%).

The income tax expenses for the year can be reconciled to the profit before income tax per the consolidated statement of profit or loss as follows:

<i>HK\$ '000</i>	2025	2024
Profit before income tax	<u>1,712</u>	<u>350</u>
Tax calculated at the applicable tax rate of 16.5% (2024: 16.5%)	282	58
Effect of different tax rates	46	147
Tax effect of expenses not deductible for tax purposes	34	165
Over provision of taxation in prior years	(171)	(39)
Effect of utilisation of tax losses not recognised	<u>(169)</u>	<u>(170)</u>
Income tax expenses	<u>22</u>	<u>161</u>

The Group had not recognised deferred tax assets in respect of tax losses available for offsetting future assessable profits in respective jurisdiction as follows:

<i>HK\$ '000</i>	2025	2024
Tax losses		
- Hong Kong	<u>3,008</u>	<u>2,767</u>

The tax losses in Hong Kong could be carried forward with an infinity period.

10. DIVIDENDS

The Directors do not recommend any dividend for the year ended 31 December 2025 (2024: Nil).

11. EARNINGS PER SHARE

The calculation of basic earnings per share is based on:

<i>HK\$ '000</i>	2025	2024
Profit for the year attributable to owners of the Company	<u>1,690</u>	<u>189</u>
Number of shares		
Weighted average number of ordinary shares	<u>113,868,640</u>	<u>113,868,640</u>

The Group had no potentially dilutive ordinary shares in issue during the years ended 31 December 2025 and 2024.

12. EQUITY INVESTMENT AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

<i>HK\$ '000</i>	2025	2024
Listed shares, at fair value	<u>-</u>	<u>379</u>

The equity investment was for medium-term investment purpose and designated by the Group as equity investment at FVTOCI. As at 31 December 2024, the Group recognised a fair value gain of approximately HK\$302,000 in other comprehensive income. The Group did not receive any dividend income from the listed equity investments during the financial year 31 December 2024.

The equity investment was disposed of during the year and the Group neither recognised any gain or loss in the fair value of the equity investment nor received any dividend income from the listed equity investment.

13. TRADE RECEIVABLES

<i>HK\$ '000</i>	2025	2024
Trade receivables	14,996	7,184
Less: Impairment allowances	<u>(1,035)</u>	<u>(290)</u>
	<u>13,961</u>	<u>6,894</u>

The Group's trading terms with its customers are mainly on credit, except for new customers, where payment in advance is normally required. The credit period is generally 60–90 days (2024: 60–90 days). Each customer has a maximum credit limit. The Group seeks to maintain strict control over its outstanding receivables to minimise credit risk. Overdue balances are reviewed regularly by senior management. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

The ageing analysis of the Group's trade receivables at the end of each reporting period, based on invoice dates and net of impairment allowances, is as follows:

<i>HK\$'000</i>	2025	2024
Within 1 month	3,748	1,632
More than 1 month but within 2 months	3,221	1,315
More than 2 months but within 3 months	1,948	317
More than 3 months but within 6 months	2,405	2,061
More than 6 months but within 1 year	862	1,569
More than 1 year	1,777	–
At 31 December	<u>13,961</u>	<u>6,894</u>

Trade receivables with significant balances and credit-impaired are assessed for ECL individually. In addition, the Group uses practical expedient in estimating ECLs on trade receivables which are not assessed individually using a provision matrix. As at 31 December 2025, the Group applied simplified approach to measure lifetime ECLs respectively on the Group's trade receivables of sales of household, plantation and accessory products totalling HK\$11,399,000 (2024: HK\$7,184,000). In addition, the Group applied simplified approach to measure lifetime ECLs on the Group's trade receivables of household products of HK\$3,597,000 using probability default approach.

14. TRADE PAYABLES

<i>HK\$'000</i>	2025	2024
Trade payables	<u>2,265</u>	<u>1,982</u>

The ageing analysis of trade payables at the end of each reporting period, based on invoice dates, is as follows:

<i>HK\$'000</i>	2025	2024
Within 1 month	2,265	136
More than 1 month but within 2 months	–	57
More than 2 months but within 3 months	–	100
More than 3 months but within 6 months	–	328
More than 6 months but within 1 year	–	1,361
At 31 December	<u>2,265</u>	<u>1,982</u>

15. SHARE CAPITAL

	2025		2024	
	Number	Amount <i>HK\$'000</i>	Number	Amount <i>HK\$'000</i>
Authorised ordinary shares of HK\$0.08 each At 1 January and 31 December	<u>2,500,000,000</u>	<u>200,000</u>	2,500,000,000	200,000
Issued and fully paid At 1 January and 31 December	<u>113,868,640</u>	<u>9,109</u>	113,868,640	9,109

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

The Group is principally engaged in the household business, plantation business and accessory business. Despite its financial services business having become inactive in the past years, the Company has been making efforts to explore opportunities to re-activate this business segment, especially in view of the government's initiative to strengthen Hong Kong's competitiveness as an international financial centre. The Group, in addition to continuing to focus on the development of its principal businesses, will pursue appropriate business opportunities to expand into those businesses which would have synergy with its principal businesses.

FINANCIAL REVIEW

In view of the heightened geopolitical tensions, particularly reciprocal tariffs between the United States and China, the Group has closely monitored the global economic and geopolitical risks and their potential operational impacts. As a result of the Group's effort to broaden product offerings and expand customer base, its revenue increased by 21.8% to HK\$35.5 million for the year ended 31 December 2025 (2024: HK\$29.2 million). This growth was mainly driven by the Household Business, where revenue was increased to HK\$18.2 million (2024: HK\$5.3 million). During the year, the Group's gross profit rose by 9% to HK\$6.2 million although its overall gross profit margin slightly decreased by 2.1% to 17.3% (2024: 19.4%). The Group has continued to implement cost control measures during the year and its administrative expenses decreased by 14.7% to HK\$4.4 million (2024: HK\$5.2 million). As a result of the above, the Group recorded a consolidated profit attributable to owners of the Company of HK\$1.7 million (2024: HK\$0.2 million) and basic and diluted earnings per share of the Company attributable to its owners of HK1.5 cents (2024: HK0.2 cents).

FINANCIAL RESOURCES, BORROWINGS AND LIQUIDITY

The Group's operations are financed by its internally generated cashflow. During 2025, the Group's net cash used in operating activities amounted to HK\$2.2 million (2024: HK\$10.3 million) and net cash generated from investing activities amounted to HK\$0.4 million (2024: HK\$ Nil) and net cash used in financing activities amounted to HK\$ 0.1 million (2024: outflow of HK\$0.8 million). As a result, the Group recorded a net cash outflow of HK\$1.9 million (2024: HK\$11.1million).

As at 31 December 2025, the Group had total assets of HK\$27.4 million (2024: HK\$26.4 million) and total liabilities of HK\$4.0 million (2024: HK\$4.7 million) i.e. the Group had net assets of HK\$23.4 million (2024: HK\$21.7 million) and net asset value per share of HK\$0.21 (2024: HK\$0.19). The Group's current assets amounted to HK\$24.9 million (2024: HK\$21.0 million), of which HK\$5.1 million (2024: HK\$7.0 million) was cash and bank balances, and its current liabilities amounted to HK\$4.0 million (2024: HK\$4.7 million). The Group had no borrowing as at 31 December 2025 (2024: HK\$ Nil).

The Group has adopted a conservative financial management approach in treasury policy with an aim to maintain a healthy financial position. The Board also closely monitored the liquidity position of the Group to ensure the liquidity structure of the Group's assets, liabilities and commitments to be able to meet its requirements at all times.

CAPITAL STRUCTURE

As at 31 December 2025, the total number of issued shares and the issued share capital of the Company were 113,868,640 (2024: 113,868,640) and HK\$ HK\$9,109,000 (2024: HK\$9,109,000) respectively.

FOREIGN EXCHANGE AND RISK MANAGEMENT

Since almost all of its transactions and recognised financial assets and liabilities are denominated either in Hong Kong dollars, United States dollars or Renminbi and the exchange rates of these currencies have been quite stable, the Group considers its foreign currency risk not material and does not have a foreign currency hedging policy. However, the Group will continuously monitor its foreign exchange exposure and apply appropriate measures if necessary. The Group's businesses are also subject to certain risks in price fluctuations and competition in product offerings.

PROSPECTS

Looking ahead, the business environment is expected to remain uncertain and challenging with subdued consumer sentiments and intense competition. The Group will remain adaptable in supply capacity and resource planning to respond to market fluctuations. It will also focus on cost reduction and operational efficiency through streamlining and consolidation across all aspects of its operations as well as prudent supply chain management and stringent cost controls. In addition, the Group will seek growth opportunities by extending customer base and expanding product categories. Having weathered the challenges in previous years, the Company recognises that prompt response to changes in the business landscape and prudent financial and liquidity management are key factors in withstanding major disruptions and uncertainties. The Group will continue to proactively respond to the evolving market dynamics by adjusting its business strategies. The Group will also pursue appropriate business opportunities to create synergies with its principal businesses or advance its long term sustainability goals.

CAPITAL COMMITMENT, SIGNIFICANT INVESTMENT AND MATERIAL ACQUISITION AND DISPOSAL

There was no significant capital commitment of the Group outstanding and no material asset of the Group has been pledged as at 31 December 2025. The Group has no significant investment and material acquisition/disposal during the year and did not have any solid plans for material investment or acquisition of capital assets as at 31 December 2025 and the date of this announcement.

FUND-RAISING ACTIVITIES

The Company did not conduct any equity fund-raising activities during the year.

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

In 2025, neither the Company nor any of its subsidiaries purchased, redeemed or sold any of the Company's listed securities.

SECURITIES TRANSACTION BY DIRECTORS

The Company has adopted the required standards on dealings under the GEM Listing Rules as its code of conduct regarding securities transactions by the Directors. Each of the Directors has confirmed that he/she had complied with the required standards in 2025.

CODE ON CORPORATE GOVERNANCE PRACTICES

During the year, the office of the chief executive was vacated. The Board will keep identifying a suitable candidate and should a candidate with suitable knowledge, skill and experience be identified, the Company will make appointment to fill the post as appropriate. Save as the above, in the opinion of the Board, the Company has complied with the Corporate Governance Code set out in Part 2 of Appendix C1 to the GEM Listing Rules.

EVENTS AFTER REPORTING DATE

Save as disclosed, the Group does not have any material events after the reporting period.

REVIEW OF ANNUAL RESULTS

The Group's annual results for the year ended 31 December 2025 have been reviewed by the audit committee of the Board. The figures in this announcement of the Group's results for the year ended 31 December 2025 have been agreed by the Group's auditors, BDO Limited, to the amounts set out in the Group's consolidated financial statements. The work performed by BDO Limited in this respect did not constitute an assurance engagement in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA.

By Order of the Board
Leung Ka Ho
Company Secretary

Hong Kong, 13 February 2026

As at the date of this announcement, the Board comprises Mr. Cheung Chi Wing, Mr. Jin Guangwu and Ms. Chan Ho Yee as executive directors; and Ms. Pang King Sze, Rufina, Mr. Hon Ming Sang and Mr. Huang Zhe as independent non-executive directors.

This announcement will remain on the "Latest Company Announcements" page of the website of The Stock Exchange of Hong Kong Limited at <http://www.hkexnews.hk> for seven days from the date of its publication and on the website of the Company at <http://www.mfpy.com.hk>.