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PACIFIC LEGEND GROUP LIMITED

(incorporated in the Cayman Islands with limited liability)
(Stock Code: 8547)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO THE 2024/25 ANNUAL REPORT

References are made to (i) the annual report of Pacific Legend Group Limited (the “**Company**”) for the eighteen months ended 30 June 2025 published on 27 October 2025 (the “**2024/25 Annual Report**”); and (ii) the announcements (the “**Announcements**”) of the Company dated 10 November 2023 and 23 September 2024 in relation to the SPA entered between the Vendor and the Purchaser in respect of the acquisitions of 80% equity interest in the Target Company. Unless otherwise defined, capitalized terms used in this announcement shall have the same meanings as defined in the 2024/25 Annual Report and the Announcements.

This announcement is made to provide supplemental information to the 2024/2025 Annual report.

SHARE OPTION SCHEME

In addition to the information provided in the 2024/25 Annual Report, the Company wishes to provide the shareholders and potential investors of the Company with the following additional information in relation to the Share Option Scheme pursuant to the Rules 23.07 and 23.09 of the GEM Listing Rules.

An option may be exercised in accordance with the terms of the Share Option Scheme at any time during the option period. The option period will be determined and notified by the Board to each participant and may commence on a day on or after the date the option is accepted or deemed to be accepted. But it shall end in any event not later than 10 years from the offer date. The exercise of an option may be subject to the achievement of performance target and/or any other conditions to be notified by the Board to each participant, which the Board may in its absolute discretion determine.

The Share Option Scheme was adopted in 2018. No minimum vesting period requirement upon adoption. The minimum vesting period took effect from 1 January 2023. Vesting shall only occur upon satisfaction (or where applicable, waiver by the Board) of the conditions set forth in the notice of award issued to the selected participants, unless otherwise permitted, and shall be subject to a vesting period as determined by the Board.

The closing price of the shares of the Company immediately before the date on which the share options were granted (the “**Share Options**”)(i.e. 12 June 2025) was HK\$0.165 per share.

The total number of shares available for issue under the Share Option Scheme was 10,000,000. The number of Shares that may be issued in respect of options (i.e. 9,600,000, excluding the share options not accepted by the relevant grantees) granted under the Share Options Scheme during the Reporting Period divided by the weighted average number of shares of the relevant class in issue (excluding treasury shares) for the Reporting Period is approximately 3.66%.

The remuneration committee of the Company reviewed and recommended to the Board for approval of the remuneration of the Directors, as well as the grant of the Share Options to Directors and other employees of the Company, having regard to the Group's operating results, individual performance, time commitment and responsibilities, and comparable market remuneration packages for executive and non-executive directors of listed issuers in Hong Kong.

Having taken into account (i) the demonstrated past contributions of the grantees to the overall operations, development and growth of the Group; (ii) the vesting period as stated in the announcement of the Company dated 13 June 2025 in relation to the grant of share options; and (iii) the value of the Share Options, being subject to the market price of the shares which in turn depends on the business performance of the Group, the remuneration committee of the Company considers that the Share Options granted without additional performance target aligns the interests of the grantees with that of the Company and its shareholders by providing the grantees with incentives for their continuous commitments and contributions towards the sustainable growth of the Group so as to enhance the long term value of the Company and the shares, which is in line with the purpose of the grant of the Share Options.

PROFIT GUARANTEE

Pursuant to the SPA, the Vender guaranteed that the actual profit after tax attributable to shareholders of Huizhou Taichen for the financial years of 2024 (“FY2024”) shall not be less than the guaranteed amount of RMB1 million.

Pursuant to the financial statements of Huizhou Taichen for FY2024, the financial performance of Huizhou Taichen for FY2024 has met the profit guarantee provided by the Vender.

Save as disclosed above, all other information in the 2024/25 Annual Report remains unchanged. This announcement is supplemental to and should be read in conjunction with the 2024/25 Annual Report.

By order of the Board of
Pacific Legend Group Limited
Wong Wing Man
Chairperson and Executive Director

Hong Kong, 24 February 2026

As at the date of this announcement, the Board comprises Ms. Wong Wing Man, Mr. Wong Sui Chi, Mr. Law Sai Kit and Mr. Lam Chun Hin as executive Directors; and Mr. So Alan Wai Shing, Mr. Lee Kwong Ming and Mr. Chan Kin Sun as independent non-executive Directors.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purposes 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, (i) the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive; (ii) there are no other matters the omission of which would make any statement herein or this announcement misleading; and (iii) all opinions expressed in this announcement have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.

This announcement will remain on the “Latest Listed Company Information” page of the website of the Stock Exchange at www.hkexnews.hk for at least seven days from the day of its posting. This announcement will also be published on the Company's website at www.pacificlegendgroup.com.