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eBROKER GROUP LIMITED

電子交易集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8036)

INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 30 JUNE 2026

The board of directors of eBroker Group Limited (the “**Company**”) hereby announces the unaudited interim results of the Company and its subsidiaries for the six months ended 30 June 2026. This announcement, containing the full text of the 2026 interim report of the Company, complies with the relevant requirements of the Rules Governing the Listing of Securities on GEM of the Stock Exchange in relation to information to accompany preliminary announcements of interim results. The printed version of the Company’s 2026 interim report will be dispatched to the shareholders of the Company and available for viewing on the website of the Hong Kong Stock Exchange at www.hkexnews.hk and the website of the Company at www.ebrokersystems.com in due course.

By order of the Board
eBroker Group Limited
Chan Lap Tak, Douglas
Chairman

Hong Kong, 21 August 2026

As at the date of this announcement, the executive Directors are Mr. CHAN Lap Tak, Douglas, Mr. LO Chi Ho and Ms. Catherine CHAN and the independent non-executive Directors are Mr. CHAN Chi Kwong Dickson, Mr. LIU Kin Sing and Mr. AU YEUNG Po Fung.

This announcement, for which the Directors 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 for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.

This announcement will remain on the website of the Hong Kong Stock Exchange at www.hkexnews.hk on the “Latest Company Announcements” page for at least 7 days from the date of its posting and on the website of the Company at www.ebrokersystems.com.

In case of any inconsistency, the English text of this announcement shall prevail over the Chinese text.

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INTERIM REPORT
2026





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

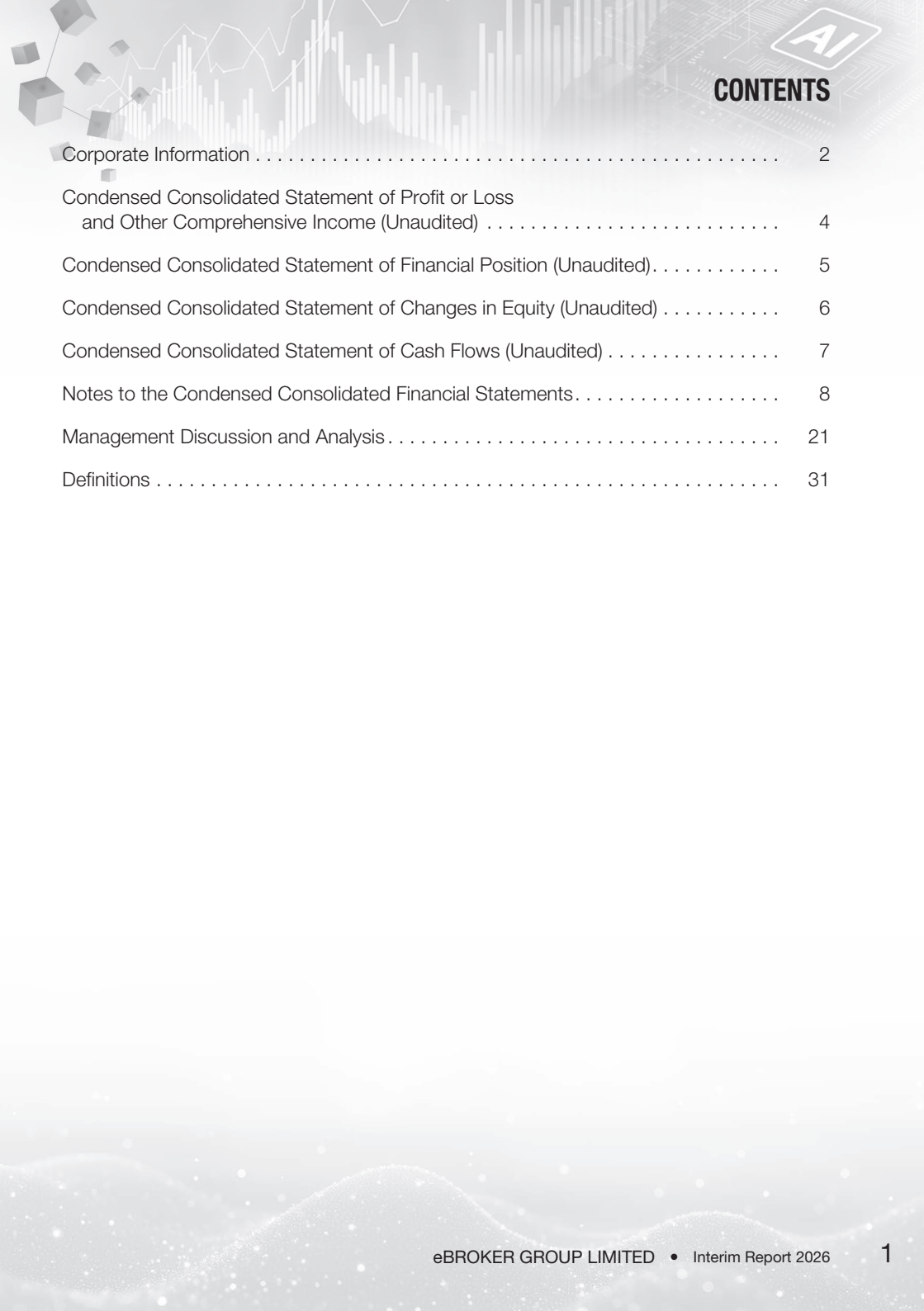
GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the 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 of the Stock Exchange 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 collectively and individually accept full responsibility, includes particulars given in compliance with 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.





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CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors

Mr. Chan Lap Tak, Douglas (*Chairman*)

Mr. Lo Chi Ho (*Chief Executive Officer*)

Ms. Catherine Chan

Independent Non-Executive Directors

Mr. Chan Chi Kwong Dickson

Mr. Liu Kin Sing

Mr. Au Yeung Po Fung

COMPANY SECRETARY

Mr. Liew Swee Yean

COMPLIANCE OFFICER

Mr. Lo Chi Ho

AUTHORISED REPRESENTATIVES

Mr. Chan Lap Tak, Douglas

Mr. Liew Swee Yean

AUDIT COMMITTEE

Mr. Au Yeung Po Fung (*Chairman*)

Mr. Chan Chi Kwong Dickson

Mr. Liu Kin Sing

REMUNERATION COMMITTEE

Mr. Liu Kin Sing (*Chairman*)

Mr. Au Yeung Po Fung

Mr. Chan Lap Tak, Douglas

NOMINATION COMMITTEE

Mr. Chan Lap Tak, Douglas (*Chairman*)

Mr. Liu Kin Sing

Mr. Chan Chi Kwong Dickson

AUDITORS

Gary Cheng CPA Limited

Certified Public Accountants

12th Floor, Elite Centre

22 Hung To Road, Kwun Tong

Kowloon, Hong Kong

PRINCIPAL BANKER

DBS Bank (Hong Kong) Limited

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Hong Kong

REGISTERED OFFICE

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Cayman Islands

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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Kowloon, Hong Kong

HONG KONG LEGAL ADVISERS

M.B. KEMP LLP

23/F Pico Tower,

66 Gloucester Road

Hong Kong

PRINCIPAL SHARE REGISTRAR

Conyers Trust Company (Cayman) Limited
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR

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

STOCK CODE

8036

WEBSITE OF THE COMPANY

www.ebrokersystems.com

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the six months ended 30 June 2026

INTERIM RESULTS

The Board is pleased to announce the unaudited condensed consolidated results of the Group for the six months ended 30 June 2026 together with the unaudited comparative figures for the corresponding periods in 2025, as follows:

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)

For the six months ended 30 June 2026

	Notes	Six months ended 30 June 2026 HK\$'000 (unaudited)	2025 HK\$'000 (unaudited)
Revenue	4	12,540	14,125
Other income	5	626	253
Other gains and losses, net	5	(1,239)	2,263
Purchases of and changes in inventories		(545)	–
Staff costs		(8,808)	(9,410)
Depreciation expenses		(1,062)	(1,228)
Other operating expenses	6	(3,799)	(4,797)
(Loss)/profit from operations		(2,287)	1,206
Finance costs	9(b)	(51)	(99)
(Loss)/profit before tax		(2,338)	1,107
Income tax expense	8	–	–
(Loss)/profit for the period attributable to owners of the Company	9(a)	(2,338)	1,107
Other comprehensive income/(expense) after tax:			
<i>Item that will not be reclassified to profit or loss:</i>			
Fair value changes of equity instruments at fair value through other comprehensive income		(278)	424
<i>Item that may be reclassified to profit or loss:</i>			
Exchange differences on translating financial statements of a foreign subsidiary		1,118	(18)
Other comprehensive income for the period, net of tax		840	406
Total comprehensive (expense)/income for the period attributable to owners of the Company		(1,498)	1,513
(Loss)/earnings per share			
– Basic (HK cent per share)	10	(0.2)	0.1
– Diluted (HK cent per share)	10	N/A	N/A

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

At 30 June 2026

	Notes	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
Non-current assets			
Property, plant and equipment	17	11,011	9,880
Intangible assets	18	10,181	8,983
Right-of-use assets	16	1,198	1,876
Financial assets at fair value through other comprehensive income		1,548	1,825
Deposits	13	813	814
Deferred tax assets		618	618
		25,369	23,996
Current assets			
Contract assets	12	21	248
Trade and other receivables	13	11,852	11,353
Financial assets at fair value through profit or loss		13,076	15,674
Current tax assets		7	6
Cash and cash equivalents		14,034	16,327
		38,990	43,608
Current liabilities			
Trade and other payables	14	2,908	2,946
Contract liabilities	12	1,196	946
Financial liabilities at fair value through profit or loss		2,951	4,208
Lease liabilities		1,291	1,414
		8,346	9,514
Net current assets		30,644	34,094
Total assets less current liabilities		56,013	58,090
Non-current liabilities			
Lease liabilities		–	579
		–	579
NET ASSETS		56,013	57,511
Capital and reserves			
Share capital	15	1,230	1,230
Reserves		54,783	56,281
TOTAL EQUITY		56,013	57,511

Approved by the Board of Directors on 21 August 2026 and are signed on its behalf by:

Chan Lap Tak, Douglas

Director

Lo Chi Ho

Director

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the six months ended 30 June 2026

	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Foreign currency translation reserve HK\$'000	Investment revaluation reserve HK\$'000	Statutory Reserve HK\$'000	Shares held for share award scheme HK\$'000	Shares based compensation reserve HK\$'000	Retained profits HK\$'000	Total equity HK\$'000
At 1 January 2025	1,230	61,921	(54,333)	437	(277)	26	(16,097)	101	67,372	60,390
Grant of shares under shares award scheme	-	-	-	-	-	-	-	61	-	61
Total comprehensive income for the period	-	-	-	(18)	424	-	-	-	1,107	1,513
At 30 June 2025	1,230	61,921	(54,333)	419	147	26	(16,097)	162	68,479	61,954
At 1 January 2026	1,230	61,921	(54,333)	627	155	26	(15,553)	-	63,438	57,511
Total comprehensive expense for the period	-	-	-	1,118	(278)	-	-	-	(2,338)	(1,498)
At 30 June 2026	1,230	61,921	(54,333)	1,745	(123)	26	(15,553)	-	61,100	56,013

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)

For the six months ended 30 June 2026

Six months ended 30 June

	2026	2025
	HK\$'000	HK\$'000
Net cash (used in)/generated from operating activities	(314)	2,739
Net cash (used in)/generated from investing activities	(2,662)	8,312
Net cash used in financing activities	(753)	(886)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(3,729)	10,165
Effect of foreign exchange rate changes	1,526	155
CASH AND CASH EQUIVALENTS AT 1 JANUARY	16,237	9,645
CASH AND CASH EQUIVALENTS AT 30 JUNE	14,034	19,965
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Bank and cash balances	14,034	19,965

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

1. GENERAL INFORMATION

eBroker Group Limited (the “Company”) was incorporated in the Cayman Islands with limited liability under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands on 23 May 2016. The Company’s shares are listed on the GEM of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 19 February 2019.

2. BASIS OF PREPARATION

The unaudited condensed consolidated financial statements for the six months ended 30 June 2026 have been prepared in accordance with the Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). These unaudited condensed consolidated financial statements comply with the accounting principles generally accepted in Hong Kong and the GEM Listing Rules.

The unaudited condensed consolidated financial statements for the six months ended 30 June 2026 should be read in conjunction with the audited consolidated financial statements for the year ended 31 December 2025 and the notes thereto (the “2025 Audited Consolidated Financial Statements”). The material accounting policies adopted in the preparation of the unaudited condensed consolidated financial statements are consistent with those followed in the preparation of the 2025 Audited Consolidated Financial Statements except for the new and revised standards, amendments and interpretations issued by the HKICPA that are adopted for the first time for the current period’s financial statements. It should be noted that accounting estimates and assumptions were adopted in the preparation of the unaudited condensed consolidated financial statements. Although the estimates are based on the management’s best knowledge of and judgement on the present events and actions, the actual results may eventually differ from those estimates.

3. ADOPTION OF NEW AND REVISED HKFRS ACCOUNTING STANDARDS

Certain new and revised HKFRS Accounting Standards have been issued. HKFRS Accounting Standards comprise all applicable individual Hong Kong Financial Reporting Standards; Hong Kong Accounting Standards (“HKAS”); and Interpretations. The Directors considered that the adoption of new and revised HKFRS Accounting Standards which are effective for the accounting period beginning on 1 January 2026 will not have any material impact on the preparation and presentation of the results and financial conditions of the current and previous periods. For the HKFRS Accounting Standards that are not yet effective nor have not been early adopted, the Group is in the process of making an assessment of the potential impact of the newly issued HKFRS Accounting Standards.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

4. REVENUE

Disaggregation of revenue

Disaggregation of revenue from contracts with customers by major products or service lines for the periods is as follows:

	Six months ended	
	30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Front office solution service income	6,712	6,921
Back office solution service income	3,600	3,996
Installation and customisation services income	472	1,989
Managed cloud service income	760	756
Others	996	463
	12,540	14,125

The Group derives revenue from the transfer of goods and services over time and at a point in time in the following major products or service lines and geographical regions:

	Six months ended	
	30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
<i>Products and services transferred at a point in time</i>		
Others	629	–
<i>Products and services transferred over time</i>		
Front office solution service income	6,712	6,921
Back office solution service income	3,600	3,996
Installation and customisation services income	472	1,989
Managed cloud service income	760	756
Others	367	463
Total	12,540	14,125
<i>Primary geographical markets</i>		
Hong Kong	12,162	12,758
Macau	319	302
Mainland China	–	984
Singapore	59	81
	12,540	14,125

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

5. OTHER INCOME, AND OTHER GAINS AND LOSSES, NET

	Six months ended 30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Other income		
Interest income on bank deposits	204	232
Dividend income from financial assets at FVTPL	139	16
Government subsidies	130	5
Gain on disposal of property, plant and equipment	153	–
	626	253
Other gains and losses, net		
Fair value (loss)/gain on financial assets at fair value through profit or loss		
– Listed equity investments	(1,239)	2,263

6. OTHER OPERATING EXPENSES

	Six months ended 30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Cost of services	744	872
Amortisation of intangible assets	291	669
Auditor's remuneration	340	343
Insurance	315	308
Legal and professional fees	1,041	973
Office expenses	590	818
Expenses relating to short-term lease	405	398
Transportation and entertainment expenses	584	494
Net exchange (gain)/losses	(510)	(205)
Other miscellaneous expenses	(1)	127
Total other operating expenses	3,799	4,797

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

7. SEGMENT INFORMATION

During the interim period, all of the Group's contract revenue has been generated from the sale of computer products, provision of contracted trading solutions and development of electronics trading systems for brokerage.

The Group has one reportable segment which is the provision of services to the Group's customers. Information reported to the Group's chief operating decision maker, for the purpose of resources allocation and assessment of the Group's performance, is focused on the operating results of the Group as a whole as the Group's resources are integrated and no discrete financial information is available. Accordingly, no segment analysis or information about the Group's services is presented.

The following table sets out information about the geographical location of the Group's revenue from external customers during the periods. The geographical location of customers is based on the location to which the services were provided or the goods were delivered:

	Six months ended 30 June 2026 HK\$'000 (unaudited)	2025 HK\$'000 (unaudited)
Hong Kong	12,162	12,758
Macau	319	302
Mainland China	—	984
Singapore	59	81
	12,540	14,125

During the periods, no individual customer contributes over 10% of the total revenue of the Group.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

8. INCOME TAX EXPENSE

Income tax has been recognised in the unaudited condensed consolidated statement of profit or loss and other comprehensive income as follows:

	Six months ended 30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Current tax – Hong Kong Profits Tax	–	–

Under the two-tiered profits tax regime, profits tax rate for the first HK\$2 million of assessable profits of qualifying corporations established in Hong Kong will be lowered to 8.25%, and profits above that amount will be subject to the tax rate of 16.5%.

PRC Enterprise Income Tax rate for the subsidiary in the PRC is 25%. No provision was made for the six months ended 30 June 2026 as the subsidiary has incurred tax loss for the period.

9. (LOSS)/PROFIT FOR THE PERIOD

(a) The Group's (loss)/profit for the periods are stated after charging/(crediting) the following:

	Six months ended 30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Auditor's remuneration	340	343
Cost of inventories sold	545	–
Depreciation of property, plant and equipment	384	422
Depreciation of right-of-use-assets	678	806
Reversal of impairment losses on trade receivables, net	(319)	(171)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

9. (LOSS)/PROFIT FOR THE PERIOD (continued)

(b) Finance costs

	Six months ended 30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Interest expense on lease liabilities	51	99

10. (LOSS)/EARNINGS PER SHARE

The calculation of the basic (loss)/earnings per share is based on the following:

	Six months ended 30 June	
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
(Loss)/earnings		
(Loss)/earnings attributable to owners of the Company and earnings for the purpose of calculating basic earnings/(loss) per share	(2,338)	1,107
	'000	'000
Number of shares		
Weighted average number of ordinary shares for the purpose of calculating basic earnings/(loss) per share	1,149,900	1,147,095

The weighted average number of ordinary shares for the six months ended 30 June 2026 for the purpose of calculating basic (loss)/earnings per share has been adjusted to exclude the shares held for share award scheme.

No diluted (loss)/earnings per share is calculated for the six months ended 30 June 2026 and 2025 as there was no potential dilutive ordinary share in existence.

11. DIVIDEND

The Directors do not recommend any payment of dividend for the six months ended 30 June 2026 (30 June 2025: HK\$ Nil).

For the six months ended 30 June 2026

(a) Contract assets

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
Contract assets related to provision of services	21	248

The contract assets represent the Group's rights to consideration for work completed but not billed as at 30 June 2026. The contract assets are transferred to trade receivables when the rights become unconditional other than passage of time. Contract assets increase during the six months ended 30 June 2026 was primarily due to increase in work completed but not billed as at 30 June 2026.

The Group has recognised the following revenue-related contract liabilities:

The contract liabilities represent the advanced consideration received from customers for which revenue is recognised based on the progress toward complete satisfaction of the related services. These arise if a particular milestone payment exceeds the revenue recognised to date under the cost-to-cost method. The increase in contract liabilities in 2026 was mainly due to increase in overall installation projects.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

12. CONTRACT ASSETS AND CONTRACT LIABILITIES (continued)

(b) Contract liabilities (continued)

The following table shows the revenue recognised during the periods related to carried-forward contract liabilities:

	Six months ended	
	30 June	2025
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(unaudited)
Revenue recognised that was included in the balance of contract liabilities at 1 January		
Revenue from provision of services	595	743

Movements in contract liabilities:

	30 June	31 December
	2026	2025
	HK\$'000	HK\$'000
	(unaudited)	(audited)
Balance at 1 January 2026/2025	946	1,216
Decrease in contract liabilities as a result of recognising revenue during the period/year was included in the contract liabilities at the beginning of the period/year		
– the amount was included in the contract liabilities at the beginning of the period/year	(595)	(1,103)
– the amount was included in the contract liabilities during the period/year	(1,107)	(3,276)
Increase in contract liabilities as a result of receiving receipt in advance of front office and back-office solution service income	589	2,263
Increase in contract liabilities as a result of billing in advance of installation and customisation services	1,363	1,846
Balance at 30 June 2026/31 December 2025	1,196	946

No billings in advance of performance received that is expected to be recognised as income after more than one year as at 30 June 2026 and 31 December 2025.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

13. TRADE AND OTHER RECEIVABLES

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
Trade receivables	1,836	2,160
Impairment losses on trade receivables	(125)	(444)
	1,711	1,716
Prepayments, deposits and other receivables*	1,424	1,370
Amount due from a trustee	658	661
Amounts due from brokers**	8,872	8,420
	12,665	12,167

* Included in the deposits as at 30 June 2026 is approximately HK\$44,000 (31 December 2025: HK\$37,000) of rental deposits paid to a company in which Mr Chan Lap Tak Douglas has beneficial interests.

** Amounts due from brokers represent the net position held by two brokers in respect of cash and margin trading accounts. Included in the amounts due from brokers as at 30 June 2026 is approximately HK\$89,000 (31 December 2025: HK\$96,000) due by a company in which Mr Chan Lap Tak Douglas has beneficial interests.

The Group's trading terms with customers are due upon presentation of invoices. However, as the Group seeks to develop long-term relationship with its customers, it may allow an average credit period of 60 days to its customers, depending on the creditworthiness of customers and the existing relationships with the Group. The Group seeks to maintain strict control over its outstanding receivables. Overdue balances are reviewed regularly by the directors.

The ageing analysis of trade receivables, based on the invoice date, and net of allowance is as follows:

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
0 to 30 days	918	699
31 to 60 days	582	217
61 to 90 days	106	71
91 to 120 days	105	312
Over 120 days	–	417
	1,711	1,716

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

13. TRADE AND OTHER RECEIVABLES (continued)

The carrying amounts of the trade receivables are denominated in the following currencies:

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
HK\$	1,711	1,692
Renminbi ("RMB")	–	24
	1,711	1,716

The carrying amounts of the prepayments, deposits, other receivables, amount due from a trustee and amounts due from brokers are denominated in the following currencies:

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
HK\$	2,256	2,973
RMB	44	71
United States dollar ("US\$")	8,654	7,407
	10,954	10,451

14. TRADE AND OTHER PAYABLES

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
Trade payables	201	215
Accruals and other payables	2,401	2,425
	2,602	2,640
Provision for Long Service Payments	306	306
	2,908	2,946

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

14. TRADE AND OTHER PAYABLES (continued)

The ageing analysis of trade payables based on the date of receipt of goods or services, is as follows:

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
0 to 30 days	91	131
31 to 60 days	62	65
61 to 90 days	7	17
Over 90 days	41	2
	201	215

The carrying amounts of the Group's trade payables are denominated in the following currencies:

	30 June 2026 HK\$'000 (unaudited)	31 December 2025 HK\$'000 (audited)
HK\$	1,448	1,725
RMB	11	18
US\$	–	37
JPY	1,143	860
	2,602	2,640

15. SHARE CAPITAL

The Group

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern and to maximise the return to the shareholders through the optimisation of the debt and equity balance. At 30 June 2026, the ratio of the Group's total liabilities over its total assets was approximately 12.97% (31 December 2025: approximately 14.93%).

The Group reviews the capital structure frequently by considering the cost of capital and the risks associated with each class of capital. The Group will balance its overall capital structure through the payment of dividends, new share issues and share buy-backs as well as the issue of new debts, redemption of existing debts or selling assets to reduce debts.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

15. SHARE CAPITAL (continued)

The Company

	Nominal value per share HK\$	Number of shares '000	Amount HK\$'000
Authorised:			
Ordinary shares			
At 1 January 2025	0.001	5,000,000	5,000
At 31 December 2025, 1 January 2026 and 30 June 2026 (unaudited)	0.001	5,000,000	5,000
Issued and fully paid:			
Ordinary shares			
At 1 January 2025	0.001	1,230,000	1,230
Ordinary shares			
At 31 December 2025, 1 January 2026 and 30 June 2026 (unaudited) (note 15(ii))	0.001	1,230,000	1,230

Note:

- (i) At 30 June 2026, total number of shares included 80,100,000 shares were held by the trustee under the share award scheme adopted by the Company on 12 August 2019.

At 31 December 2025, total number of shares included 82,905,000 shares were held by the trustee under Share Award Scheme and has nil shares were held by the trustee on behalf of selected persons under the share award scheme adopted by the Company on 12 August 2019.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

16. RIGHT-OF-USE ASSETS

During the six months ended 30 June 2026, the Group has added approximately HK\$Nil of right-of-use asset (31 December 2025: HK\$Nil). In this period, the fixed monthly payments on the usage of the asset during the contract period and recognised approximately HK\$678,000 (31 December 2025: approximately HK\$1,549,000) of right-of-use asset as depreciation expenses.

17. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2026, the Group acquired property, plant and equipment of approximately HK\$40,000 (31 December 2025: approximately HK\$82,000).

18. INTANGIBLE ASSETS

During the six months period ended 30 June 2026, the Group capitalised development cost of approximately HK\$1,489,000 (31 December 2025: approximately HK\$3,418,000).

19. RESERVES

The amounts of the Group's reserves and the movements therein for the period and the same period in 2025 are presented in the unaudited condensed consolidated statement of changes in equity in this report.

20. CONTINGENT LIABILITIES

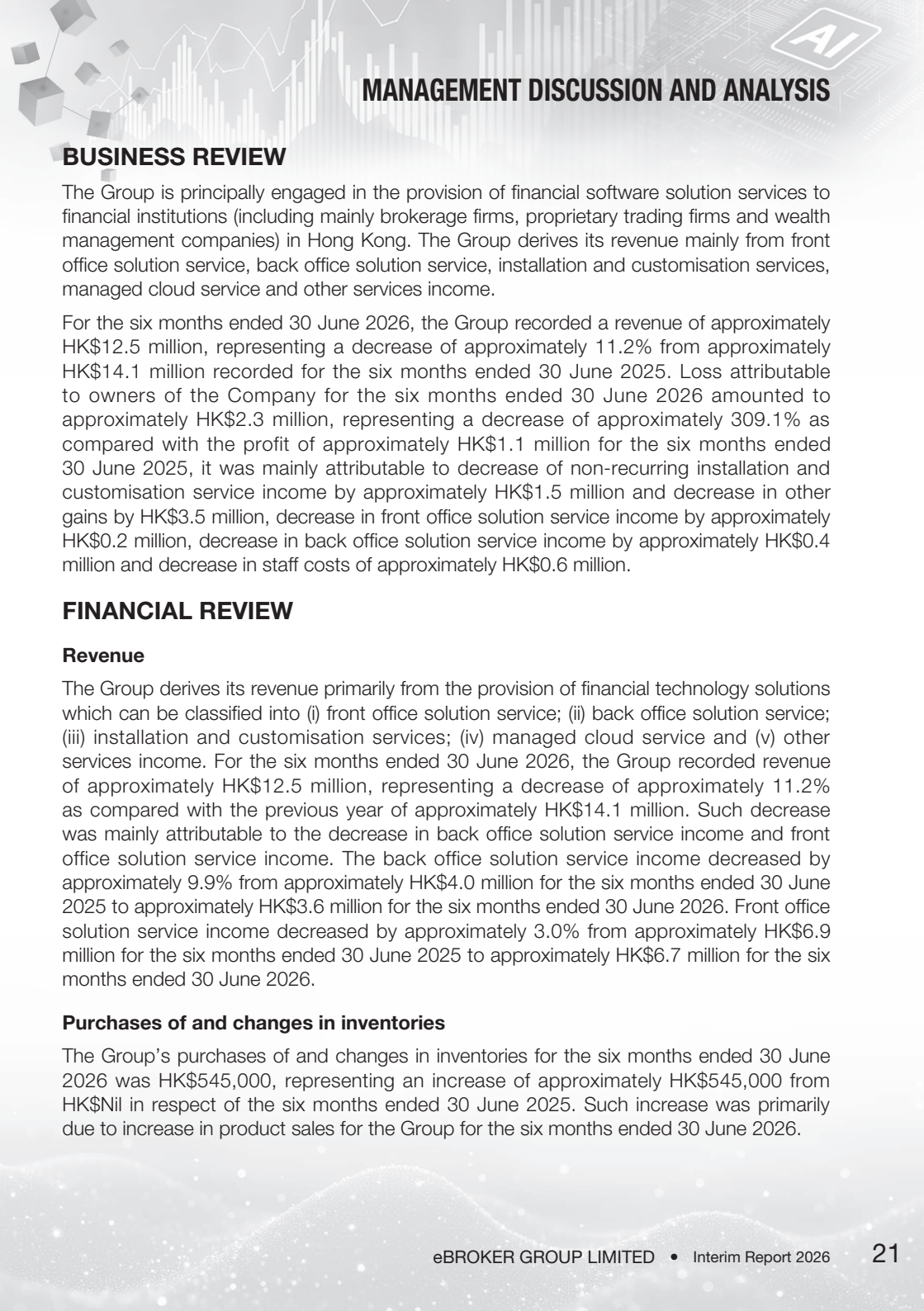
At 30 June 2026, the Group did not have any significant contingent liabilities.

21. EVENTS AFTER THE REPORTING PERIOD

No significant events took place subsequent to 30 June 2026 and up to the date of this report.

22. APPROVAL OF FINANCIAL STATEMENTS

The condensed consolidated financial statements for the six months ended 30 June 2026 were approved and authorised for issue by the Board of Directors on 21 August 2026.



MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

The Group is principally engaged in the provision of financial software solution services to financial institutions (including mainly brokerage firms, proprietary trading firms and wealth management companies) in Hong Kong. The Group derives its revenue mainly from front office solution service, back office solution service, installation and customisation services, managed cloud service and other services income.

For the six months ended 30 June 2026, the Group recorded a revenue of approximately HK\$12.5 million, representing a decrease of approximately 11.2% from approximately HK\$14.1 million recorded for the six months ended 30 June 2025. Loss attributable to owners of the Company for the six months ended 30 June 2026 amounted to approximately HK\$2.3 million, representing a decrease of approximately 309.1% as compared with the profit of approximately HK\$1.1 million for the six months ended 30 June 2025, it was mainly attributable to decrease of non-recurring installation and customisation service income by approximately HK\$1.5 million and decrease in other gains by HK\$3.5 million, decrease in front office solution service income by approximately HK\$0.2 million, decrease in back office solution service income by approximately HK\$0.4 million and decrease in staff costs of approximately HK\$0.6 million.

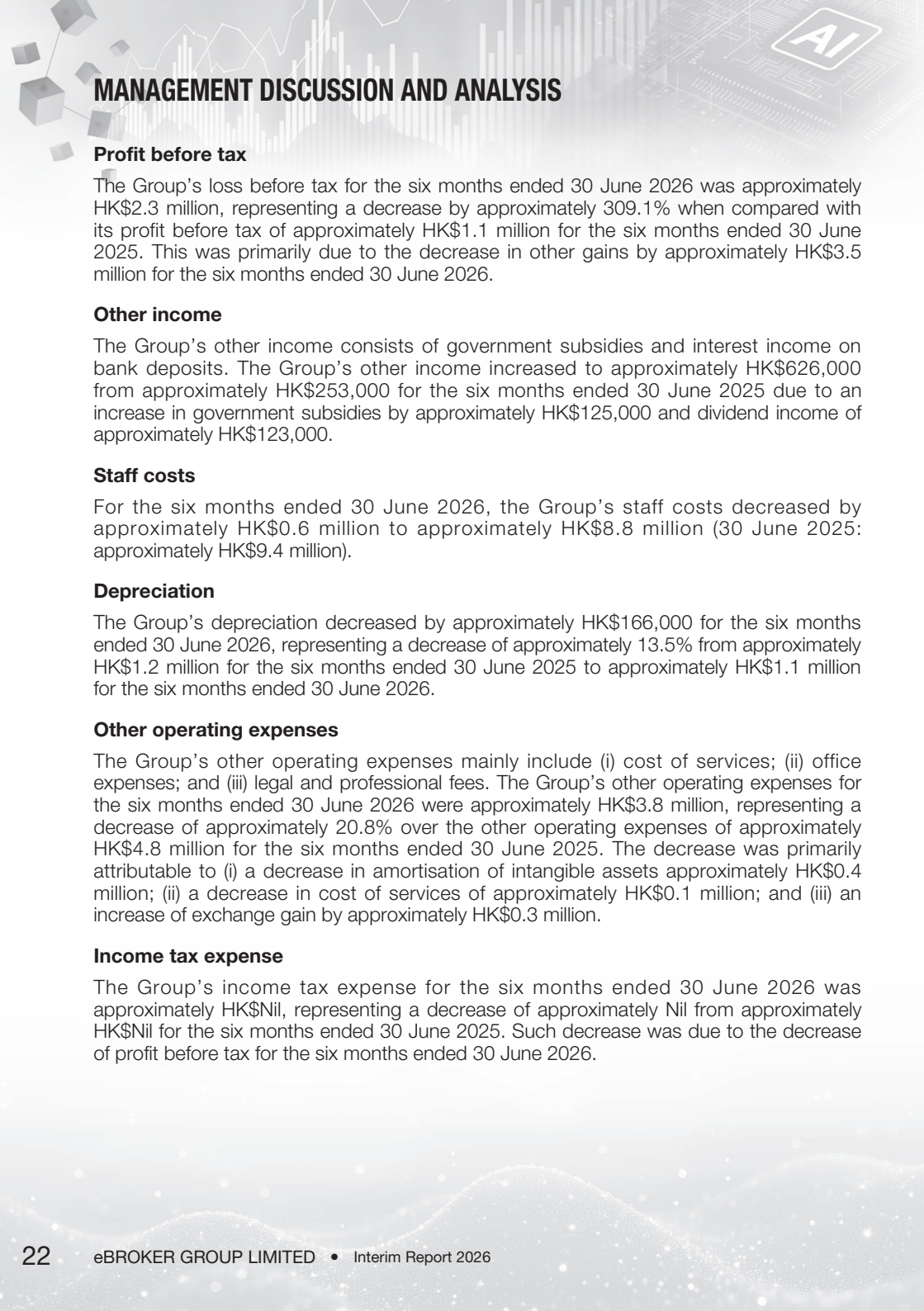
FINANCIAL REVIEW

Revenue

The Group derives its revenue primarily from the provision of financial technology solutions which can be classified into (i) front office solution service; (ii) back office solution service; (iii) installation and customisation services; (iv) managed cloud service and (v) other services income. For the six months ended 30 June 2026, the Group recorded revenue of approximately HK\$12.5 million, representing a decrease of approximately 11.2% as compared with the previous year of approximately HK\$14.1 million. Such decrease was mainly attributable to the decrease in back office solution service income and front office solution service income. The back office solution service income decreased by approximately 9.9% from approximately HK\$4.0 million for the six months ended 30 June 2025 to approximately HK\$3.6 million for the six months ended 30 June 2026. Front office solution service income decreased by approximately 3.0% from approximately HK\$6.9 million for the six months ended 30 June 2025 to approximately HK\$6.7 million for the six months ended 30 June 2026.

Purchases of and changes in inventories

The Group's purchases of and changes in inventories for the six months ended 30 June 2026 was HK\$545,000, representing an increase of approximately HK\$545,000 from HK\$Nil in respect of the six months ended 30 June 2025. Such increase was primarily due to increase in product sales for the Group for the six months ended 30 June 2026.



MANAGEMENT DISCUSSION AND ANALYSIS

Profit before tax

The Group's loss before tax for the six months ended 30 June 2026 was approximately HK\$2.3 million, representing a decrease by approximately 309.1% when compared with its profit before tax of approximately HK\$1.1 million for the six months ended 30 June 2025. This was primarily due to the decrease in other gains by approximately HK\$3.5 million for the six months ended 30 June 2026.

Other income

The Group's other income consists of government subsidies and interest income on bank deposits. The Group's other income increased to approximately HK\$626,000 from approximately HK\$253,000 for the six months ended 30 June 2025 due to an increase in government subsidies by approximately HK\$125,000 and dividend income of approximately HK\$123,000.

Staff costs

For the six months ended 30 June 2026, the Group's staff costs decreased by approximately HK\$0.6 million to approximately HK\$8.8 million (30 June 2025: approximately HK\$9.4 million).

Depreciation

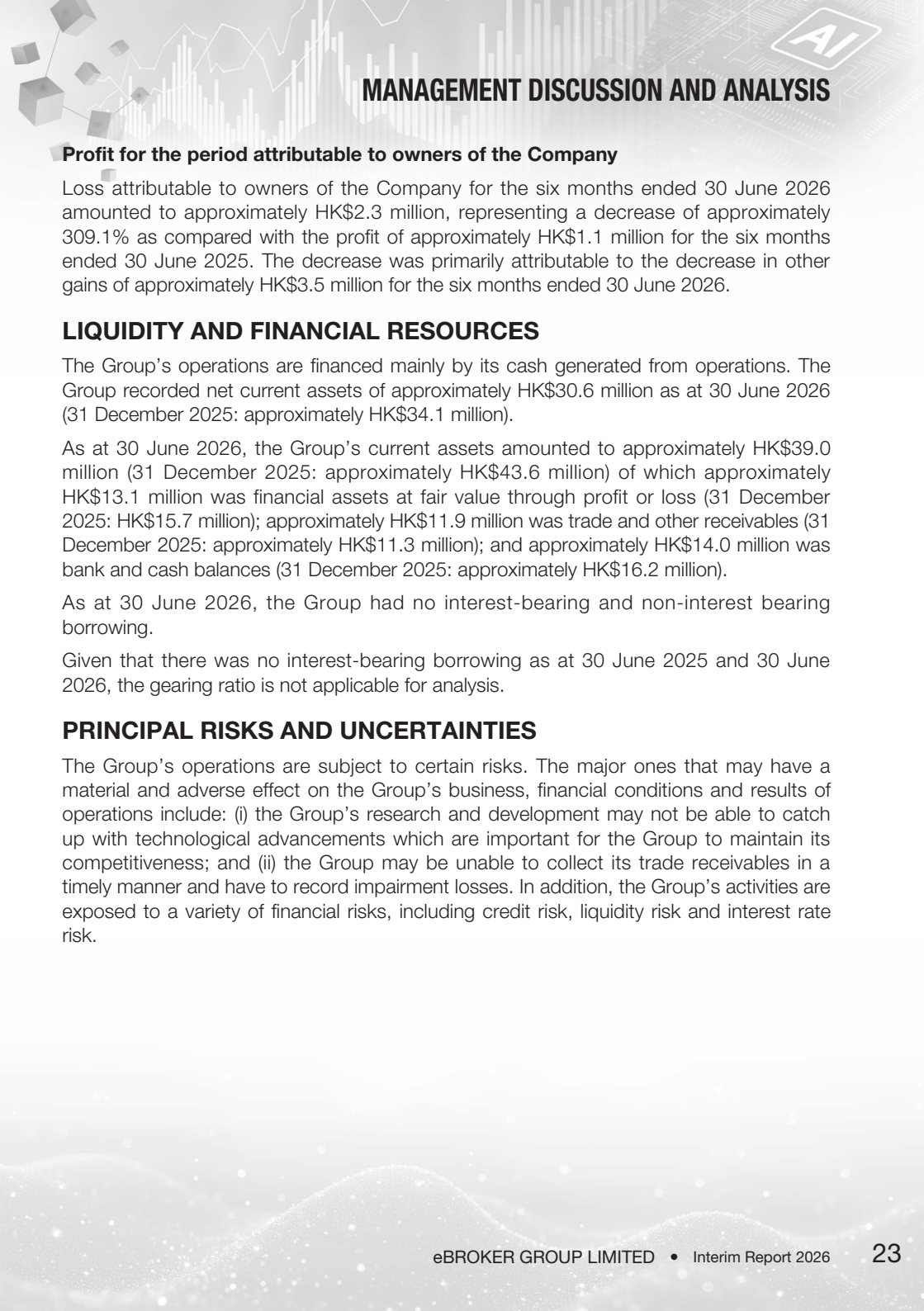
The Group's depreciation decreased by approximately HK\$166,000 for the six months ended 30 June 2026, representing a decrease of approximately 13.5% from approximately HK\$1.2 million for the six months ended 30 June 2025 to approximately HK\$1.1 million for the six months ended 30 June 2026.

Other operating expenses

The Group's other operating expenses mainly include (i) cost of services; (ii) office expenses; and (iii) legal and professional fees. The Group's other operating expenses for the six months ended 30 June 2026 were approximately HK\$3.8 million, representing a decrease of approximately 20.8% over the other operating expenses of approximately HK\$4.8 million for the six months ended 30 June 2025. The decrease was primarily attributable to (i) a decrease in amortisation of intangible assets approximately HK\$0.4 million; (ii) a decrease in cost of services of approximately HK\$0.1 million; and (iii) an increase of exchange gain by approximately HK\$0.3 million.

Income tax expense

The Group's income tax expense for the six months ended 30 June 2026 was approximately HK\$Nil, representing a decrease of approximately Nil from approximately HK\$Nil for the six months ended 30 June 2025. Such decrease was due to the decrease of profit before tax for the six months ended 30 June 2026.



MANAGEMENT DISCUSSION AND ANALYSIS

Profit for the period attributable to owners of the Company

Loss attributable to owners of the Company for the six months ended 30 June 2026 amounted to approximately HK\$2.3 million, representing a decrease of approximately 309.1% as compared with the profit of approximately HK\$1.1 million for the six months ended 30 June 2025. The decrease was primarily attributable to the decrease in other gains of approximately HK\$3.5 million for the six months ended 30 June 2026.

LIQUIDITY AND FINANCIAL RESOURCES

The Group's operations are financed mainly by its cash generated from operations. The Group recorded net current assets of approximately HK\$30.6 million as at 30 June 2026 (31 December 2025: approximately HK\$34.1 million).

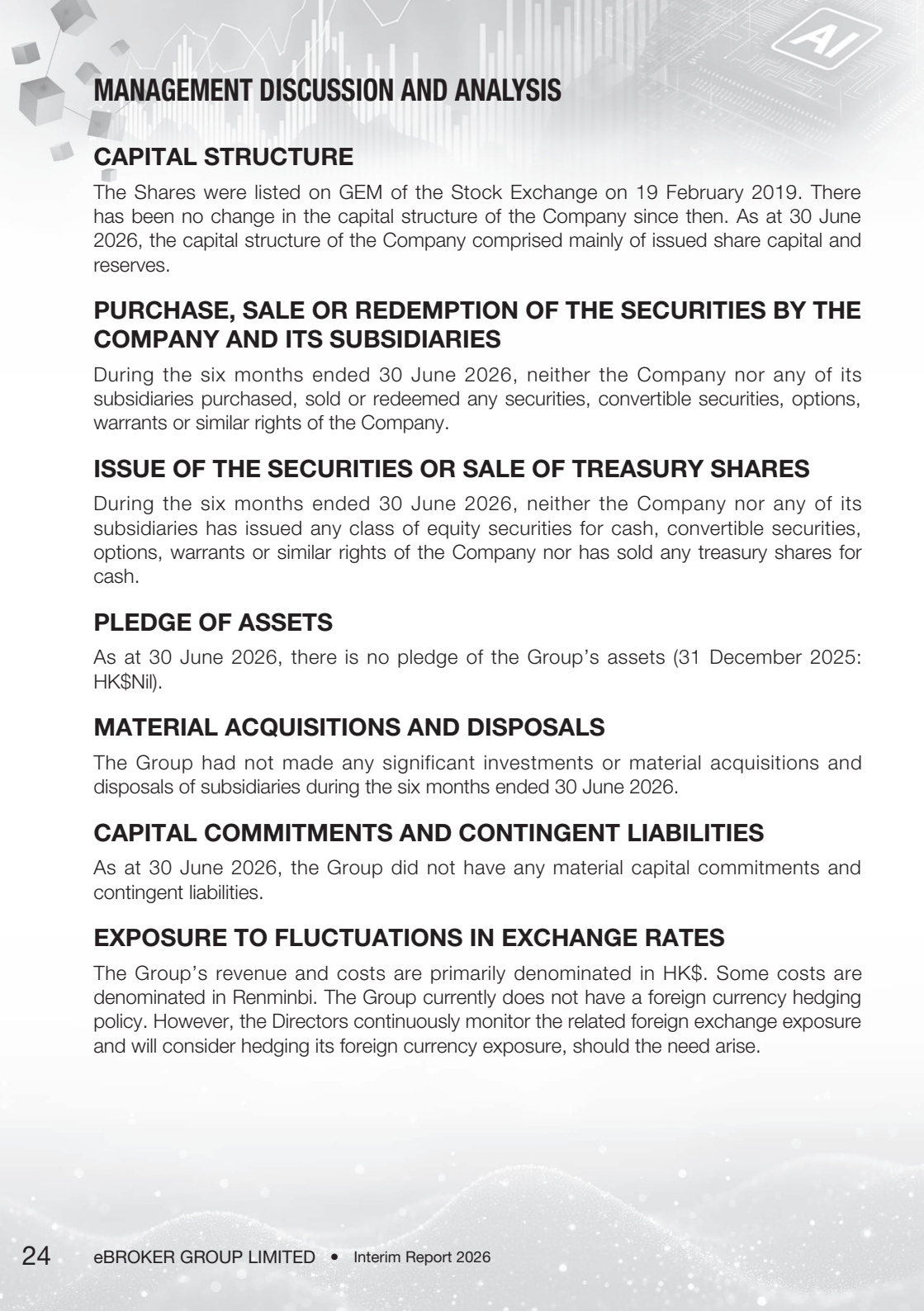
As at 30 June 2026, the Group's current assets amounted to approximately HK\$39.0 million (31 December 2025: approximately HK\$43.6 million) of which approximately HK\$13.1 million was financial assets at fair value through profit or loss (31 December 2025: HK\$15.7 million); approximately HK\$11.9 million was trade and other receivables (31 December 2025: approximately HK\$11.3 million); and approximately HK\$14.0 million was bank and cash balances (31 December 2025: approximately HK\$16.2 million).

As at 30 June 2026, the Group had no interest-bearing and non-interest bearing borrowing.

Given that there was no interest-bearing borrowing as at 30 June 2025 and 30 June 2026, the gearing ratio is not applicable for analysis.

PRINCIPAL RISKS AND UNCERTAINTIES

The Group's operations are subject to certain risks. The major ones that may have a material and adverse effect on the Group's business, financial conditions and results of operations include: (i) the Group's research and development may not be able to catch up with technological advancements which are important for the Group to maintain its competitiveness; and (ii) the Group may be unable to collect its trade receivables in a timely manner and have to record impairment losses. In addition, the Group's activities are exposed to a variety of financial risks, including credit risk, liquidity risk and interest rate risk.



MANAGEMENT DISCUSSION AND ANALYSIS

CAPITAL STRUCTURE

The Shares were listed on GEM of the Stock Exchange on 19 February 2019. There has been no change in the capital structure of the Company since then. As at 30 June 2026, the capital structure of the Company comprised mainly of issued share capital and reserves.

PURCHASE, SALE OR REDEMPTION OF THE SECURITIES BY THE COMPANY AND ITS SUBSIDIARIES

During the six months ended 30 June 2026, neither the Company nor any of its subsidiaries purchased, sold or redeemed any securities, convertible securities, options, warrants or similar rights of the Company.

ISSUE OF THE SECURITIES OR SALE OF TREASURY SHARES

During the six months ended 30 June 2026, neither the Company nor any of its subsidiaries has issued any class of equity securities for cash, convertible securities, options, warrants or similar rights of the Company nor has sold any treasury shares for cash.

PLEDGE OF ASSETS

As at 30 June 2026, there is no pledge of the Group's assets (31 December 2025: HK\$Nil).

MATERIAL ACQUISITIONS AND DISPOSALS

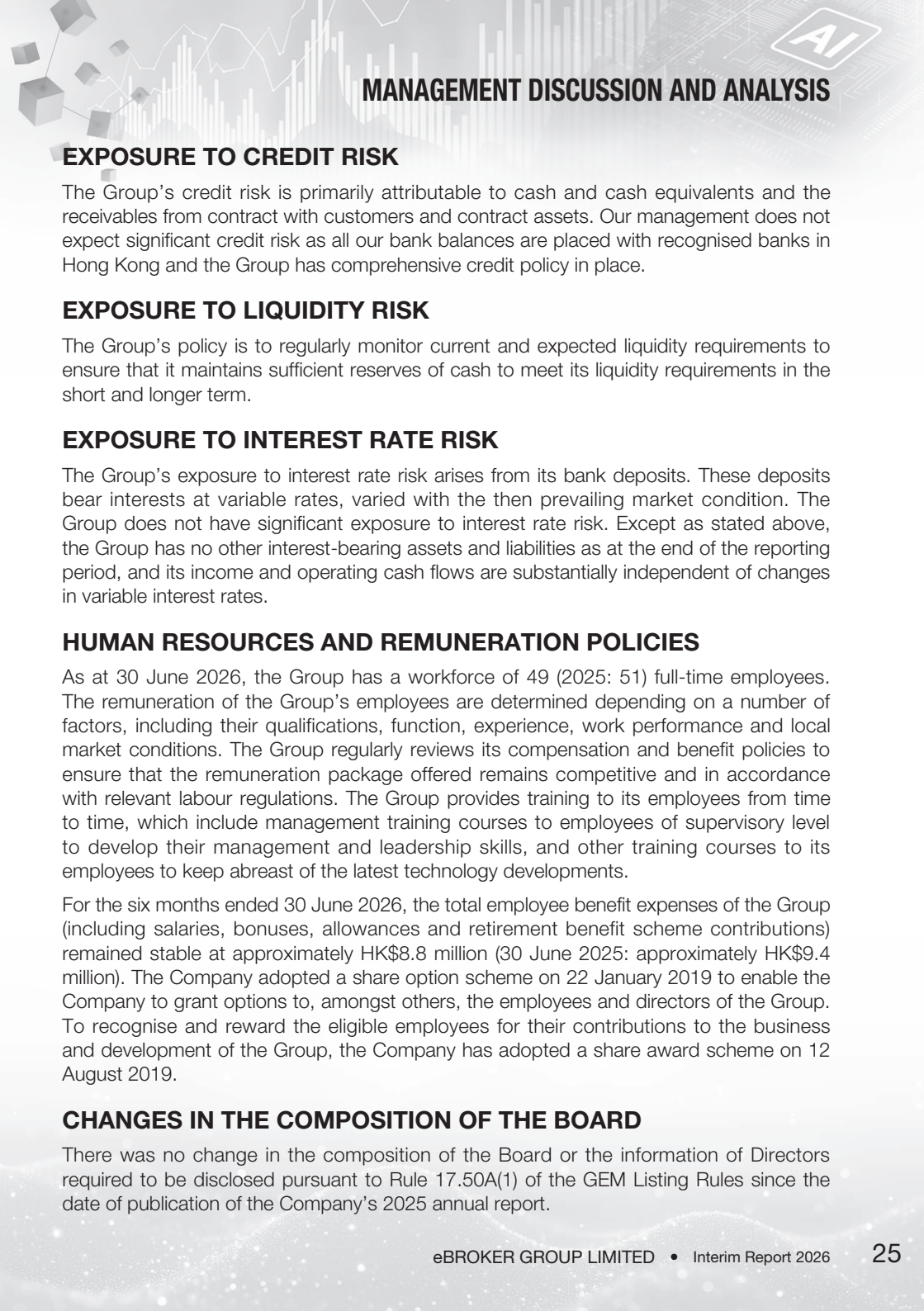
The Group had not made any significant investments or material acquisitions and disposals of subsidiaries during the six months ended 30 June 2026.

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 June 2026, the Group did not have any material capital commitments and contingent liabilities.

EXPOSURE TO FLUCTUATIONS IN EXCHANGE RATES

The Group's revenue and costs are primarily denominated in HK\$. Some costs are denominated in Renminbi. The Group currently does not have a foreign currency hedging policy. However, the Directors continuously monitor the related foreign exchange exposure and will consider hedging its foreign currency exposure, should the need arise.



MANAGEMENT DISCUSSION AND ANALYSIS

EXPOSURE TO CREDIT RISK

The Group's credit risk is primarily attributable to cash and cash equivalents and the receivables from contract with customers and contract assets. Our management does not expect significant credit risk as all our bank balances are placed with recognised banks in Hong Kong and the Group has comprehensive credit policy in place.

EXPOSURE TO LIQUIDITY RISK

The Group's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

EXPOSURE TO INTEREST RATE RISK

The Group's exposure to interest rate risk arises from its bank deposits. These deposits bear interests at variable rates, varied with the then prevailing market condition. The Group does not have significant exposure to interest rate risk. Except as stated above, the Group has no other interest-bearing assets and liabilities as at the end of the reporting period, and its income and operating cash flows are substantially independent of changes in variable interest rates.

HUMAN RESOURCES AND REMUNERATION POLICIES

As at 30 June 2026, the Group has a workforce of 49 (2025: 51) full-time employees. The remuneration of the Group's employees are determined depending on a number of factors, including their qualifications, function, experience, work performance and local market conditions. The Group regularly reviews its compensation and benefit policies to ensure that the remuneration package offered remains competitive and in accordance with relevant labour regulations. The Group provides training to its employees from time to time, which include management training courses to employees of supervisory level to develop their management and leadership skills, and other training courses to its employees to keep abreast of the latest technology developments.

For the six months ended 30 June 2026, the total employee benefit expenses of the Group (including salaries, bonuses, allowances and retirement benefit scheme contributions) remained stable at approximately HK\$8.8 million (30 June 2025: approximately HK\$9.4 million). The Company adopted a share option scheme on 22 January 2019 to enable the Company to grant options to, amongst others, the employees and directors of the Group. To recognise and reward the eligible employees for their contributions to the business and development of the Group, the Company has adopted a share award scheme on 12 August 2019.

CHANGES IN THE COMPOSITION OF THE BOARD

There was no change in the composition of the Board or the information of Directors required to be disclosed pursuant to Rule 17.50A(1) of the GEM Listing Rules since the date of publication of the Company's 2025 annual report.

MANAGEMENT DISCUSSION AND ANALYSIS

SIGNIFICANT INVESTMENTS AND PLAN FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

Saved as disclosed herein, there was no significant investment held by the Group or any other future plans for material investments or capital assets.

DIRECTORS' AND CHIEF EXECUTIVE'S INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

As at 30 June 2026, the interests or short positions of the Directors and the chief executive of the Company in the Shares, underlying Shares and debentures of the Company and any of its associated corporations (within the meaning of Part XV of SFO) which are required (a) to be 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 in which they are taken or deemed to have under such provisions of the SFO); or (b) pursuant to section 352 of the SFO, to be entered in the register referred to therein; or (c) have to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules, were as follows:

Long positions

Name of Director	Capacity and nature of interest	Number of Shares held	Approximate percentage of the issued Shares
Mr. Chan Lap Tak, Douglas ("Mr. Chan")	Interest of spouse (<i>Note 1</i>)	2,291,420	0.19%
Ms. Chan Catherine	Beneficial interest	2,240,000	0.18%
Mr. Lo Chi Ho (<i>who is also the chief executive officer</i>)	Beneficial interest (<i>Note 2</i>)	12,210,010	0.99%

Notes:

- (1) Mr. Chan is the spouse of Ms. Cheung Mee Kuen, Amy (**"Ms. Cheung"**) and is deemed to be interested in all the Shares in which Ms. Cheung is interested by virtue of the SFO.
- (2) The interest comprises 10,810,010 Shares and 1,190,000 award Shares which were vested to Mr Lo on 9 January 2023 and 210,000 award Shares granted to Mr. Lo on 20 January 2022 vested on 31 December 2023. For further details, please refer to the announcements of the Company dated 20 January 2022 and 27 January 2022.

Save as disclosed above, as at 30 June 2026, none of the Directors or chief executive of the Company nor their associates had registered an interest or short position in any Shares or underlying Shares and/or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which would have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions in which they are taken or deemed to have under such provisions of the SFO) or that was required to be recorded in the register kept by the Company pursuant to section 352 of the SFO, or which are required to be notified to the Company and the Stock Exchange, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules.

MANAGEMENT DISCUSSION AND ANALYSIS

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES

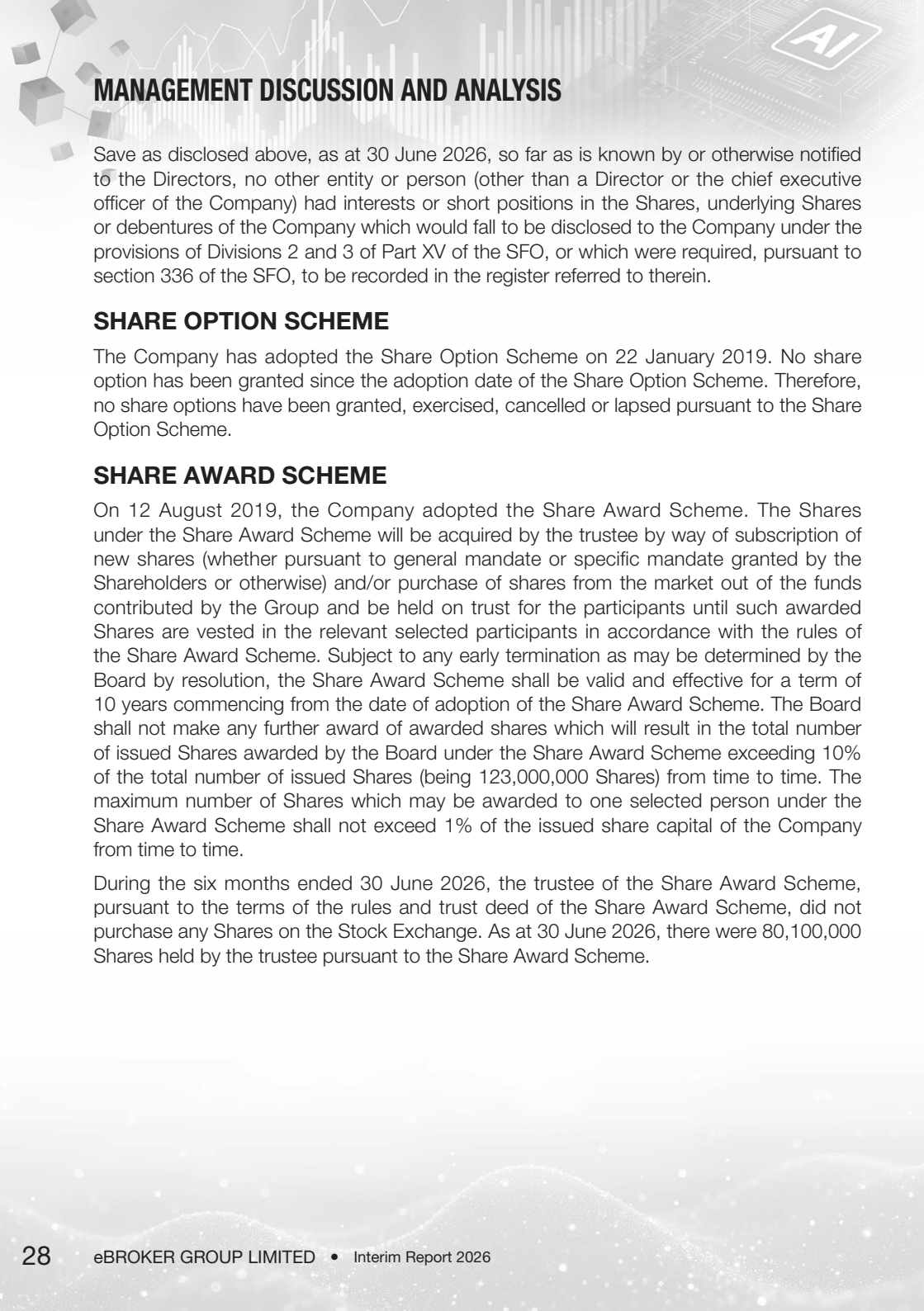
As at 30 June 2026, the following persons (other than the Directors or chief executive of the Company) had interests and short positions in the Shares or underlying Shares of the Company which were required to be notified to the Company pursuant to Divisions 2 and 3 of Part XV of the SFO or as recorded in the register of interests required to be kept by the Company pursuant to section 336 of the SFO were as follows:

Long positions in the Shares

Name	Capacity and nature of interest	Number of Shares held	Approximate percentage of the issued Shares
Quantsmile (BVI) Limited ("Quantsmile (BVI)")	Beneficial interests	411,902,870 (note 1)	33.49%
Eagle Business Consulting Limited ("Eagle Business Consulting")	Beneficial interests/Interest in a controlled corporation	714,676,910 (note 1 and note 2)	58.10%
Good Steward Foundation Limited ("Good Steward Foundation")	Interest in a controlled corporation	714,676,910 (note 2 and note 3)	58.10%
Bank of Communications Trustee Ltd.	Trustee	80,100,000 (note 4)	6.51%

Notes:

- (1) Quantsmile (BVI) is an investment holding company incorporated in the BVI and is held as to approximately 50.85% by Eagle Business Consulting, 23.73% by Supergrand and 25.42% jointly by Mr. Chan (an executive Director) and Ms. Cheung (the spouse of Mr. Chan). By virtue of the SFO, Eagle Business Consulting is deemed to be interested in the Shares held by Quantsmile (BVI) in the Company.
- (2) Eagle Business Consulting is an investment holding company incorporated in Hong Kong and is held as to approximately 95.24% by Good Steward Foundation and 4.76% by Ms. Cheung (the spouse of Mr. Chan). By virtue of the SFO, Good Steward Foundation is deemed to be interested in the Shares held by Eagle Business Consulting and Quantsmile (BVI), which held approximately 24.61% and 33.49% interests in the Company respectively.
- (3) Good Steward Foundation is a charitable company incorporated in Hong Kong and holds approximately 95.24% interest in Eagle Business Consulting, which beneficially owns approximately 24.61% interests in the Company and holds approximately 50.85% in Quantsmile (BVI), which in turn held approximately 33.49% interests in the Company. By virtue of the SFO, Good Steward Foundation is deemed to be interested in the Shares held by Eagle Business Consulting and Quantsmile (BVI).
- (4) Bank of Communications Trustee Ltd is the trustee appointed by the Company in relation to the Share Award Scheme.



MANAGEMENT DISCUSSION AND ANALYSIS

Save as disclosed above, as at 30 June 2026, so far as is known by or otherwise notified to the Directors, no other entity or person (other than a Director or the chief executive officer of the Company) had interests or short positions in the Shares, underlying Shares or debentures of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were required, pursuant to section 336 of the SFO, to be recorded in the register referred to therein.

SHARE OPTION SCHEME

The Company has adopted the Share Option Scheme on 22 January 2019. No share option has been granted since the adoption date of the Share Option Scheme. Therefore, no share options have been granted, exercised, cancelled or lapsed pursuant to the Share Option Scheme.

SHARE AWARD SCHEME

On 12 August 2019, the Company adopted the Share Award Scheme. The Shares under the Share Award Scheme will be acquired by the trustee by way of subscription of new shares (whether pursuant to general mandate or specific mandate granted by the Shareholders or otherwise) and/or purchase of shares from the market out of the funds contributed by the Group and be held on trust for the participants until such awarded Shares are vested in the relevant selected participants in accordance with the rules of the Share Award Scheme. Subject to any early termination as may be determined by the Board by resolution, the Share Award Scheme shall be valid and effective for a term of 10 years commencing from the date of adoption of the Share Award Scheme. The Board shall not make any further award of awarded shares which will result in the total number of issued Shares awarded by the Board under the Share Award Scheme exceeding 10% of the total number of issued Shares (being 123,000,000 Shares) from time to time. The maximum number of Shares which may be awarded to one selected person under the Share Award Scheme shall not exceed 1% of the issued share capital of the Company from time to time.

During the six months ended 30 June 2026, the trustee of the Share Award Scheme, pursuant to the terms of the rules and trust deed of the Share Award Scheme, did not purchase any Shares on the Stock Exchange. As at 30 June 2026, there were 80,100,000 Shares held by the trustee pursuant to the Share Award Scheme.

MANAGEMENT DISCUSSION AND ANALYSIS

On 13 May 2024, the Board has resolved to grant an aggregate of 5,040,000 award Shares, all in the form of existing Shares, to 13 selected persons under the Share Award Scheme. Subject to the satisfaction of the vesting conditions, 2,520,000 of these award Shares shall be vested to the respective selected persons on 31 December 2024 and 31 December 2025 respectively. For details, please refer to the Company's announcement dated 13 May 2024.

As at 1 January 2026 and 30 June 2026, being the beginning and the end of the period under review, the number of award Shares available for grant under the Share Award Scheme was 80,100,000 and 80,100,000 respectively, representing approximately 6.51% and 6.51% of the Company's issued share capital as at that date respectively.

Details of the movements in award Shares under the Share Award Scheme during the six months ended 30 June 2026 are as follows:

Name or category of participants	Date of grant ¹	Vesting date	Number of unvested award Shares					As at 30 June 2026
			As at 1 January 2026	Granted during the period ²	Vested during the period	Cancelled during the period	Lapsed during the period	
Employees	13 May 2024	-	-	-	-	-	-	-

Notes:

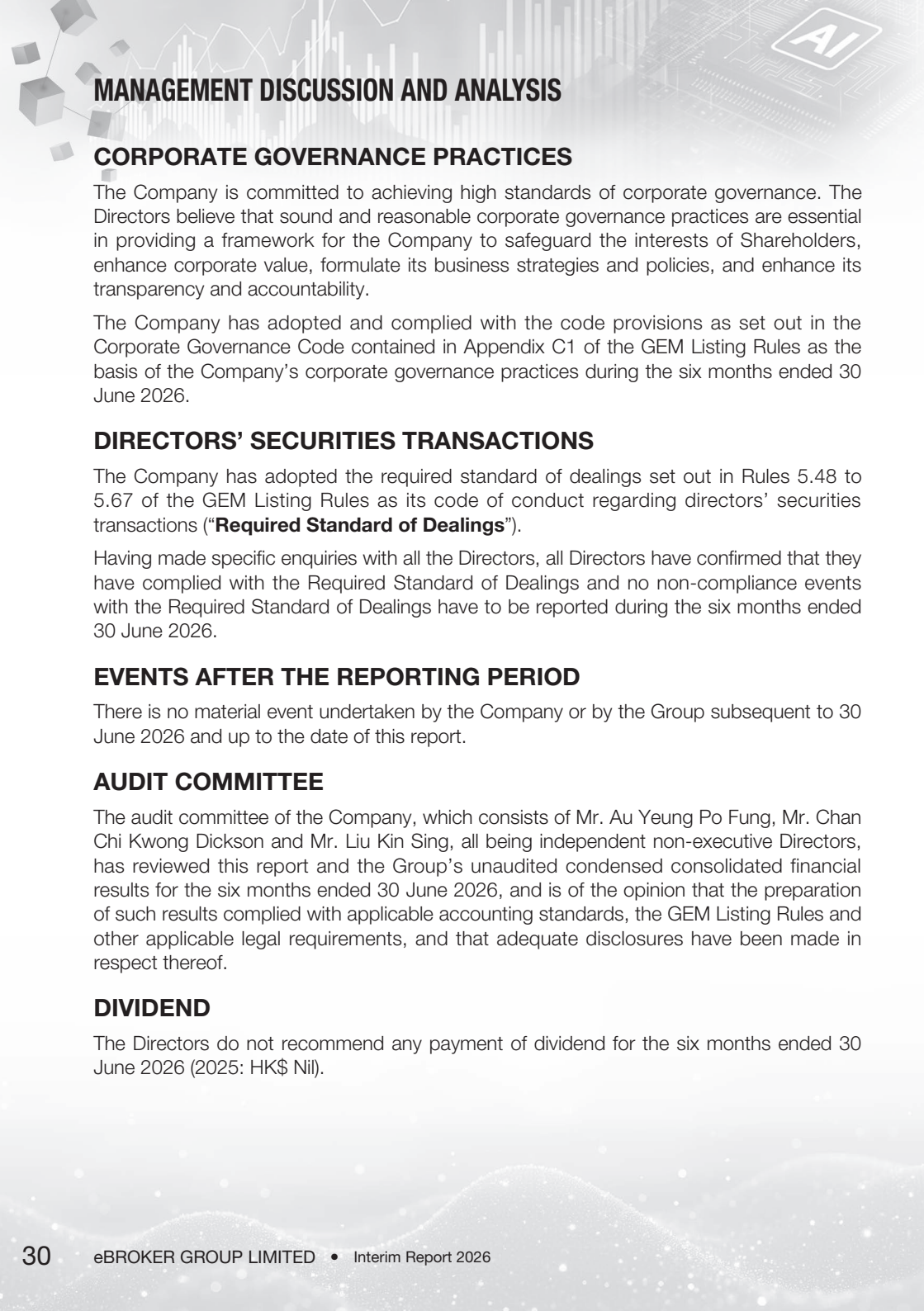
- The award Shares were granted at nil consideration. The closing price of Shares immediately before the date on which the award Shares granted on 13 May 2024 was HK\$0.08 per award Share. The fair value of the award Shares granted on 13 May 2024 was HK\$0.08 per Share, which was determined based on the market price of the Shares as at the date of grant. The amount to be expensed as share-based compensation expenses is determined by reference to the fair value of the awarded shares granted, taking into account all non-vesting conditions associated with the grants on grant date.
- There is no performance target attached to the award Shares.

No award Shares were granted, vested, cancelled, or lapsed under the Share Award Scheme during the six months ended 30 June 2026, and there were no unvested award Shares outstanding as at 30 June 2026.

COMPETING INTEREST AND DEED OF NON-COMPETITION

Each of the Controlling Shareholders entered into a deed of non-competition in favour of the Company on 22 January 2019, details of which are set out in the section headed "Relationship with our Controlling Shareholders – Non-competition undertaking" in the Prospectus.

During the six months ended 30 June 2026 and up to the date of this report, none of the Directors or the Controlling Shareholders or their close associates (as defined in the GEM Listing Rules) are interested in any business which competes or may compete, either directly or indirectly, with the business of the Group nor did they have any conflicts of interest with the Group.



MANAGEMENT DISCUSSION AND ANALYSIS

CORPORATE GOVERNANCE PRACTICES

The Company is committed to achieving high standards of corporate governance. The Directors believe that sound and reasonable corporate governance practices are essential in providing a framework for the Company to safeguard the interests of Shareholders, enhance corporate value, formulate its business strategies and policies, and enhance its transparency and accountability.

The Company has adopted and complied with the code provisions as set out in the Corporate Governance Code contained in Appendix C1 of the GEM Listing Rules as the basis of the Company's corporate governance practices during the six months ended 30 June 2026.

DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules as its code of conduct regarding directors' securities transactions ("**Required Standard of Dealings**").

Having made specific enquiries with all the Directors, all Directors have confirmed that they have complied with the Required Standard of Dealings and no non-compliance events with the Required Standard of Dealings have to be reported during the six months ended 30 June 2026.

EVENTS AFTER THE REPORTING PERIOD

There is no material event undertaken by the Company or by the Group subsequent to 30 June 2026 and up to the date of this report.

AUDIT COMMITTEE

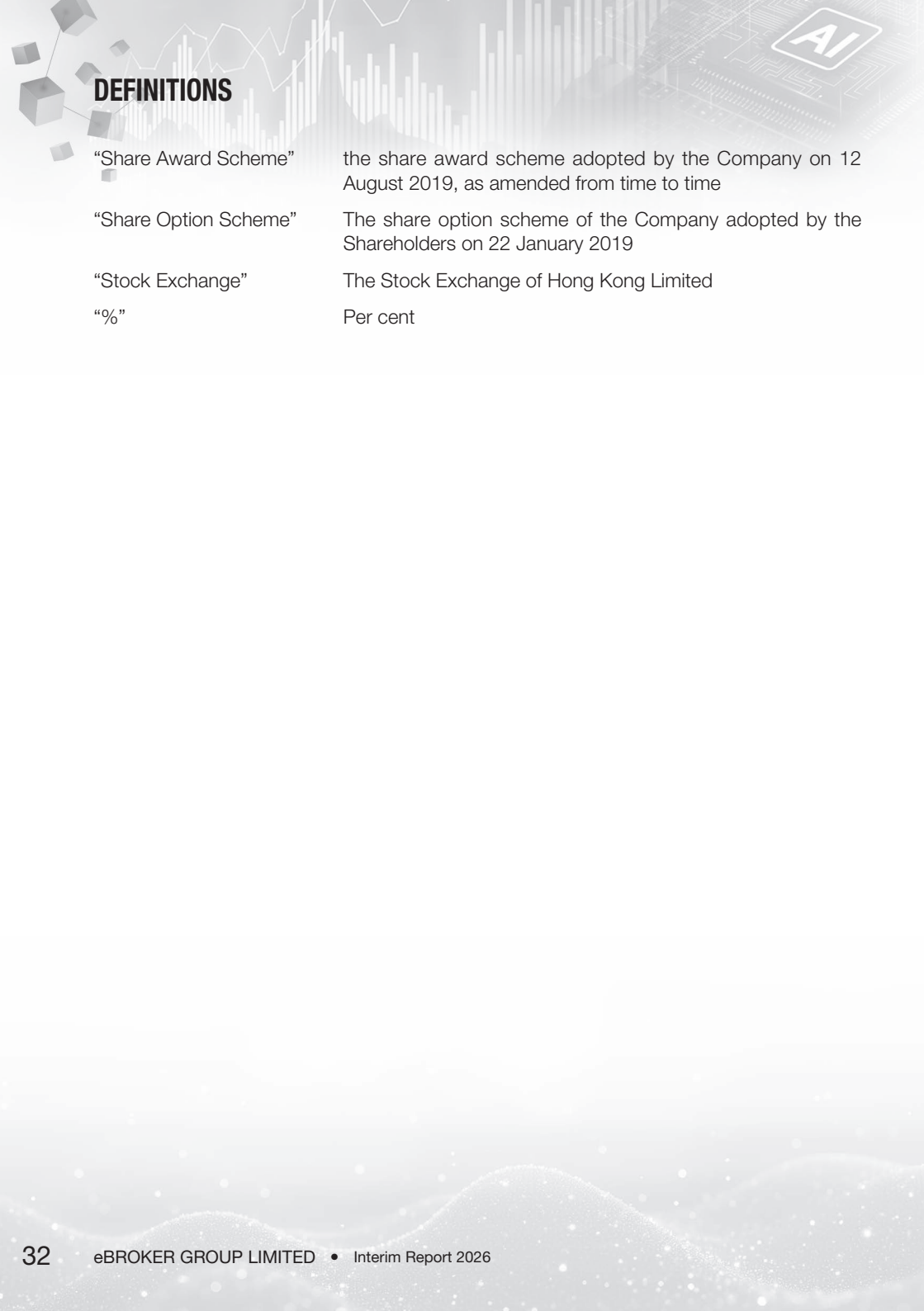
The audit committee of the Company, which consists of Mr. Au Yeung Po Fung, Mr. Chan Chi Kwong Dickson and Mr. Liu Kin Sing, all being independent non-executive Directors, has reviewed this report and the Group's unaudited condensed consolidated financial results for the six months ended 30 June 2026, and is of the opinion that the preparation of such results complied with applicable accounting standards, the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures have been made in respect thereof.

DIVIDEND

The Directors do not recommend any payment of dividend for the six months ended 30 June 2026 (2025: HK\$ Nil).

In this report, unless the context otherwise requires, the following expressions have the following meaning:

“Board”	The board of Directors
“China” or “PRC”	The People’s Republic of China and, except where the context requires otherwise and only for the purposes of this report, references to China or the PRC exclude Hong Kong, Macau Special Administrative Region of the PRC and Taiwan
“Company”	eBroker Group Limited (電子交易集團有限公司), a company incorporated as an exempted company with limited liability in the Cayman Islands on 23 May 2016
“Controlling Shareholder(s)”	Has the meaning ascribed to it under the GEM Listing Rules
“Director(s)”	The director(s) of the Company
“GEM Listing Rules”	The Rules Governing the Listing of Securities on GEM of the Stock Exchange, as amended, supplemented or otherwise modified from time to time as the context may require
“Group”	The Company and its subsidiaries, or any of them or, where the context so requires, in respect of the period before the Company became the holding company of its present subsidiaries, such subsidiaries as if they were subsidiaries of the Company at that time
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong
“Hong Kong” or “HK”	The Hong Kong Special Administrative Region of the PRC
“Listing”	The listing of the Shares on GEM on the Stock Exchange on 19 February 2019
“Listing Date”	19 February 2019, the date on which the Shares were listed on GEM of the Stock Exchange
“SFO”	Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
“Share(s)”	Ordinary share(s) of HK\$0.001 each in the share capital of the Company
“Shareholder(s)”	Holder(s) of the Shares



DEFINITIONS

“Share Award Scheme”	the share award scheme adopted by the Company on 12 August 2019, as amended from time to time
“Share Option Scheme”	The share option scheme of the Company adopted by the Shareholders on 22 January 2019
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“%”	Per cent