WORLD SUPER HOLDINGS LIMITED
維亮控股有限公司

(incorporated in the Cayman Islands with limited liability)

Stock Code: 8612

2026 INTERIM REPORT

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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 "Director(s)") of World Super 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: (1) the information contained in this report is accurate and complete in all material respects and not misleading or deceptive; (2) there are no other matters the omission of which would make any statement herein or this report misleading; and (3) all opinions expressed in this report have been arrived at after due and careful consideration and are found on bases and assumptions that are fair and reasonable.

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors
LEE Kai Man
CHAN Lok Yin

Independent Non-executive Directors
CHIM Tak Lai
DU Min
CHAN Li Li

COMPLIANCE OFFICER

CHIM Tak Lai

AUTHORISED REPRESENTATIVES

CHIM Tak Lai
CHAN Lok Yin

COMPANY SECRETARY

CHAN Lok Yin *(Member of the Hong Kong Institute of Certified Public Accountants)*

AUDIT COMMITTEE

CHIM Tak Lai *(Chairman)*
DU Min
CHAN Li Li

REMUNERATION COMMITTEE

CHIM Tak Lai *(Chairman)*
DU Min
CHAN Li Li
LEE Kai Man

NOMINATION COMMITTEE

CHAN Li Li *(Chairman)*
CHIM Tak Lai
DU Min

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HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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Wan Chai
Hong Kong

STOCK CODE

8612

CHAIRMAN'S STATEMENT

On behalf of the board (the "Board") of directors (the "Directors") of World Super Holdings Limited (the "Company") and its subsidiaries (collectively the "Group"), I would like to present to the shareholders of the Company (the "Shareholders"), the interim report of the Group for the period ended 30 June 2026 (the "Reporting Period").

Hong Kong's economy has sustained its recovery momentum into 2026. During the six months ended 30 June 2026, the Group continued to benefit from favorable market conditions and steady demand in the construction and rental sectors.

The Group recorded revenue of approximately HK$12.0 million for the six months ended 30 June 2026, representing an increase of approximately HK$0.5 million or 2.3% compared with the corresponding period in 2025. The growth was primarily attributable to the increase demand in the machinery rental and the construction business.

On behalf of the Board, I would like to take this opportunity to express my deepest gratitude to our Shareholders and business partners for their continued support, and to our management and staff members for their commitment and contribution to the growth of the Group.

World Super Holdings Limited
LEE Kai Man
Chairman
Hong Kong, 21 August 2026

FINANCIAL HIGHLIGHTS

The board (the "Board") of directors (the "Directors") of World Super Holdings Limited (the "Company") is pleased to announce the unaudited condensed consolidated results of the Company and its subsidiaries (collectively the "Group") for the six months ended 30 June 2026, together with the comparative figures for the corresponding period in 2025 as follows:

FINANCIAL HIGHLIGHTS

	Six months ended 30 June		
	2026	2025	**Change**
	HK$	HK$	%
	(Unaudited)	(Unaudited)	
Revenue	**12,005,062**	11,498,365	4.4%
Gross profit	**995,754**	1,089,521	(8.6)%
Loss for the period	**(4,808,476)**	(12,654,882)	(62.0)%
Loss for the period (excluding gain or loss on disposal of plant and equipment and loss on disposal of subsidiaries)	**(5,619,126)**	(9,830,692)	(42.8)%

BUSINESS REVIEW AND OUTLOOK

Business Review

The Group mainly undertakes (i) provision of rental services of crawler cranes, oscillators, a kind of bored piling machine working with drill-string to drill through the hard rock to the designated depth (the "RCD") and hydromill trench cutters for construction projects mainly in Hong Kong and/or Macau; (ii) trading of new or used crawler cranes, RCDs, trench cutters, oscillators and/or related spare parts to customers in Hong Kong and Macau; (iii) to a lesser extent, provision of transportation services in delivering the Group's machinery to and from customers' designated sites and other services such as arrangement of set-up and repair of machinery for customers of our plant hire service, arrangement of insurance for customers of the Group's plant hire service for projects outside Hong Kong and marketing of construction machinery for the Group's machinery suppliers; (iv) provision of construction works which included foundation works and ancillary services; (v) provision of money lending services; and (vi) car rental services.

Plant hire

The plant hire business mainly involves rental of crawler cranes, casing oscillators, RCDs and hydromill trench cutter to customers for the use in their construction projects. We source new construction machinery for our plant hire service mainly from German, Korean and Austrian manufacturers or their affiliates in Hong Kong, while our used construction machinery is sourced from local or overseas traders in countries such as China, Korea and Singapore. We also lease certain construction machinery from other construction machinery service providers for subleasing to our customers.

The plant hire income increased from approximately HK$4.3 million for the six months ended 30 June 2025 to approximately HK$4.6 million for the six months ended 30 June 2026. The increment is due to the increase in the number of plant hire request during the six months ended 30 June 2026.

General sales from trading of machinery, tools and parts

Our trading of construction machinery, tools and parts mainly involves sales of new or used crawler cranes, RCDs, trench cutters, casing oscillators and/or related spare parts, tools, or oil and lubricant to customers. In case the construction machinery or spare part required by our customers is not available in our rental fleet, or our customers request for new construction machinery, we will seek and check with our suppliers and acquire relevant construction machinery or spare part (if available) for our customers.

The sales of machinery, parts, and support services – while currently modest – are closely linked to the construction cycle and customer demand. By meeting specialised requests, the Company solidifies its reputation and garners incremental revenue without significant incremental costs.

The general sales decreased from approximately HK$0.2 million for the six months ended 30 June 2025 to HK$Nil million for the six months ended 30 June 2026. The decrease is mainly due to decrease in demand in general sales from trading of machinery, tools and parts for the six months ended 30 June 2026.

Provision of transportation and other services

We provide transportation services in delivering our machinery to and from customers' designated sites and other services such as set-up and repair of machinery for customers of our plant hire service, arrangement of insurance for customers of our plant hire service for projects outside Hong Kong and marketing of construction machinery for our machinery suppliers.

During the six months ended 30 June 2026, HK$Nil million was generated from the transportation service business (six months ended 30 June 2025: HK$0.06 million).

Construction services

Construction business engages in delivering a wide range of construction services, including road repairing, pedestrian overpass/underpass repairing and maintenance. These construction projects are undertaken for both public and private sector clients, mainly in Hong Kong. As a practice in the construction industry in Hong Kong, road repairing construction works and other ancillary services are generally awarded by the project owner under a single contract to the main contractor who, depending on its capabilities, licenses, and resources, may take up all the works by itself or subcontract certain works to other subcontractors. The Group typically acts as subcontractor.

Revenue from the construction services contributed approximately HK$5.7 million during the six month ended 30 June 2026 (six months ended 30 June 2025: HK$5.4 million).

Money lending

As one of the business segments of the Group, its money lending business has been conducted through its wholly-owned subsidiary, World Super Capital Limited ("World Super Capital"), to grant loans to individuals and corporations and generates interest incomes from such loan facilities as revenue. The licensing of money lenders and regulation of money-lending transactions are governed by the Money Lenders Ordinance, Cap. 163 (the "MLO"). The Group is required to and has, at all times, strictly complied with all relevant laws and regulations including MLO. The Group has followed all forms and procedures prescribed under the provisions of the MLO when making relevant application for the renewal of Money Lender License and conducting our money lending business.

The money lending business of World Super Capital, is predominantly focused on short-term loans with a maturity period from 1 year, with the occasional slightly longer term of 1 year. The borrower clients of World Super Capital include companies incorporated in Hong Kong and are predominantly introduced to the Group on referral basis by the directors of World Super Capital.

Major terms of loans granted

Under the Group's money lending business for the six months ended 30 June 2026, the Group offered a credit period of 12 months (six months ended 30 June 2025: 12 months) for the loan to its corporate customers with interest rate of 12%–18% p.a. (six months ended 30 June 2025: 15%–18%) secured by personal guarantee.

World Super Capital Limited is capable of granting loan financing services to both corporate and individual clients with greater flexibility compared to licensed banks and was established to generate interest income by providing loan financing services in Hong Kong. The Group's money lending business is primarily financed through internal resources.

Credit assessment policy

Loan applications are evaluated and processed on a case-by-case basis, with each application assessed based on its individual merit. Prior to granting loans, the management conducts a financial background and credit check procedure.

Loan interest income

For the six month ended 30 June 2026, the total loan interest income from the Group's money lending business was approximately HK$256,000 (six months ended 30 June 2025: approximately HK$224,000).

The Group believes that the money lending business would extend the scope of the Group's existing business and diversify its business segment with a view to broaden the Group's revenue streams, enhance its profitability and achieve better return for the shareholders.

Car rental services

The car rental business focuses on providing affordable and flexible rental solutions in both urban and rural areas of Japan, specialising in the provision of compact and economy vehicles which are suitable for navigating Japan's bustling cities and scenic countryside.

The Company has placed a strong emphasis on exceptional customer service, transparent pricing and a seamless rental experience. Its primary marketing strategies include but not limited engaging in social media campaigns, partnering with travel influencers and participating in local tourism fairs to boost brand visibility.

Car rental business generated a revenue of approximately HK$1.5 million (six months ended 30 June 2025: approximately HK$1.5 million).

Prospects

The Company remains well-positioned to capture opportunities in the construction sector, supported by strategic investments in rental assets to meet rising demand, favorable regulatory conditions that continue to encourage infrastructure development, and diversification through machinery and car rental services which provide stable recurring revenue.

While challenges such as cost pressures and competitive dynamics persist, management is confident that the Group's proactive strategies and disciplined execution will sustain growth. Vigilance in monitoring market trends and operational performance will remain a priority to safeguard shareholder value. In conclusion, the Company demonstrates a positive trajectory in 2026, underpinned by its diversified rental portfolio and supportive market environment. With continued focus on efficiency and expansion, the Group remains an appealing option for investors seeking exposure to Hong Kong's construction and rental sectors.

FINANCIAL OVERVIEW

Revenue

The Group's revenue includes plant hire income from leasing of construction machinery, general sales from trading of construction machinery tools and parts and transportation and other services income, and interest income from money lending business.

The Group's revenue increase from approximately HK$11.5 million for the six months ended 30 June 2025 to approximately HK$12.0 million for the six months ended 30 June 2026, representing an increase of approximately 2.3% which mainly due to the increase in plant hire income from owned and non-owned rental fleet.

Cost of sales and services

Cost of sales and services mainly include product purchases, machinery rent paid and depreciation on plant and machinery. For the six months ended 30 June 2026, the Group's cost of sales and services amount to approximately HK$11.0 million (six months ended 30 June 2025: approximately HK$10.4 million). The increase in cost of sales and services was mainly due to in line with increase in revenue.

Other income and gains or (losses)

Other income and gains or (losses) mainly represents the loss on disposal of plant and equipment, bank interest income and net exchange gain/(loss). The Group recorded approximately HK$1.0 million loss for the six months ended 30 June 2025 comparing to approximately HK$0.8 million gain for the six months ended 30 June 2026, which was mainly due to the gain on disposal of plant and equipment for the six months ended 30 June 2026 (six months ended 30 June 2025: loss on disposal of plant and equipment approximately HK$1.0 million).

Administrative expenses

Administrative expenses mainly include staff costs, short term operating lease rental in respect of rental premises and listing-related expenses. For the six months ended 30 June 2026, the Group's administrative expenses amounted to approximately HK$4.8 million (six months ended 30 June 2025: approximately HK$8.3 million). The decrease is mainly due to the decrease in staff cost and other administrative expenses.

Taxation

The Group recorded income tax expense of approximately HK$Nil for the six months ended 30 June 2026 (six months ended 30 June 2025: approximately HK$nil).

Loss for the Period

The Group's net loss decreased from approximately HK$12.7 million for the six months ended 30 June 2025 to approximately HK$4.8 million for the six months ended 30 June 2026 as a result of the foregoing factors.

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

The Group has funded its liquidity and capital requirements primarily through capital contributions from shareholders, bank borrowings and internally generated cash flow and proceeds received from the rights issue of the Company's shares.

As at 30 June 2026, the Group had bank balances and cash of approximately HK$4.4 million (31 December 2025: approximately HK$0.4 million). The increase in bank balance and cash was mainly due to the proceeds received from rights issue of the Company's shares.

The interest-bearing loans of the Group as at 30 June 2026 was approximately HK$1.5 million (31 December 2025: approximately HK$9.5 million).

The gearing ratio is calculated based on the amount of total interest bearing borrowings divided by total equity. The gearing ratio of the Group as at 30 June 2026 was approximately 10.0%.

The capital structure of the Company comprises of equity interest attributable to the owners of the Company (including issued share capital and reserves). The Directors regularly review the capital structure of the Company. As part of the review, the Directors consider the cost of capital and the associated risks of various types of capital.

SIGNIFICANT INVESTMENTS HELD

During the six months ended 30 June 2026, there was no significant investment held by the Group (31 December 2025: nil).

PLEDGE OF ASSETS

The Group's plant and machinery with aggregate carrying amounts of approximately HK$nil million and HK$0.9 million as at 30 June 2026 and 31 December 2025, respectively, were pledged under finance leases and bank borrowings.

Save for the above disclosed, the Group did not have any charges on its assets.

PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties for the Company include the followings:

(1) Market conditions and trends in the construction industry

Substantially all of the Group's operations and management are currently located in Hong Kong. The level of profitability of the plant hire business and the construction business primarily upon the continued availability of construction projects in Hong Kong and/or Macau. The timing, size and nature of these projects will be determined by the interplay of a number of factors such as the government's spending patterns on the construction projects, the investment of property developers and the general conditions and prospects of the economy of Hong Kong and Macau. These factors may affect the availability of construction projects from both the private, public-related and public sectors.

Fluctuations in interest rates and the availability of new projects in the private sector can also affect the plant hire business and the construction business. Should there be a recurrence of recession, deflation or any changes in Hong Kong currency policy, or a rapid deterioration in the demand for construction machinery, the operations and profits can be adversely affected.

(2) The Group's revenue is mainly derived from projects of customers which are not recurrent in nature and on project basis

Income from the plant hire business and the construction business accounted for approximately 85.3% of the total revenue of the Group for the six months ended 30 June 2026. The income from the plant hire business and the construction business is mainly derived on a project-by-project basis which are non-recurrent in nature and the Group may be unable to compete effectively or secure new contracts.

(3) Large portion of the Group's revenue was generated from a few major customers and the Group did not enter into any long-term contracts with these customers

The Group has not entered into long-term contracts with any of the customers. There is no assurance that the Group would be able to increase the number of customers to reduce its reliance on major customers.

(4) The car rental business may be subject to seasonal effects, and a disruption in rental activities during the busy seasons could adversely affect the results of operations

The car rental business generally experiences some effects of seasonal variations due to customer demand or increases in travel during certain time of the year such as public holidays. During these times, the fleet utilization rates and revenue are generally higher than the rest of the year. However, the revenue from the car rental business also fluctuates due to other factors affecting the income such as changing weather conditions. The seasonality changes may cause fluctuations in the financial results and any occurrence that disrupts rental activity during the busy seasons could have a disproportionately material adverse effect on the liquidity and results of operations.

MITIGATIONS FOR THE RISKS AND UNCERTAINTIES

The management is delegated to identify, analyze, evaluate, respond, monitor and communicate risks associated with any activity, function or process within its scope of responsibility and authority. For risk control and monitoring, it involves making decisions regarding which risks are acceptable and how to address those that are not. The management develops contingency plans for possible loss scenarios.

The Group is dedicated to providing first-class products and service to customers. The Group adheres to its service philosophy by providing first-class service and highly efficient response with enthusiasm to meet customers' needs and raise customers' satisfaction and to address any concerns of customers. The Group's superior product quality, attentive after-sales service and efficient response have gained high recognition from customers.

The Group strives to motivate its employees with a clear career path and opportunities for advancement and improvement of their skills. The Group provides on-the-job training and development opportunities to the staff members. The training programs cover areas such as managerial skills, sales, customer services, quality control and training of other areas relevant to the industry.

FOREIGN EXCHANGE RISK

The Group mainly operates in Hong Kong and Japan and most of the operating transactions such as revenue, expenses, monetary assets and liabilities are denominated in Hong Kong dollars. As such, the Directors are of the view that the Group's risk in foreign exchange is insignificant and that the Group should have sufficient resources to meet foreign exchange requirements as and if they arise. Therefore, the Group has not engaged in any derivative contracts to hedge its exposure to foreign exchange risk during the period.

CAPITAL COMMITMENTS

As at 30 June 2026, the Group did not have any significant capital commitments (31 December 2025: HK$Nil).

FUTURE PLANS FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

As at 30 June 2026, the Group did not have other plans for material investments and capital assets acquisition.

MATERIAL ACQUISITIONS AND DISPOSALS

The Group did not have any material acquisition or disposal of subsidiaries and affiliated companies during the six months ended 30 June 2026.

EMPLOYEES AND REMUNERATION POLICY

As at 30 June 2026, the Group employed 10 full-time employees (not including our Directors) and 1 part-time employee (30 June 2025: 15 full-time employees and 2 part-time employees). Our total staff cost (including directors emoluments, directors' quarters, wages, salaries and allowance, staff welfare and contributions to defined contribution retirement plan) for the six months ended 30 June 2026 and 2025 amounted to approximately HK$2.6 million and HK$6.0 million respectively. Remuneration of employees is determined with reference to factors such as qualification, responsibility, contribution and experiences.

RIGHTS ISSUE AND USE OF PROCEEDS

The Company completed a rights issue on 4 March 2026 (the "Rights Issue") on the basis of three (3) rights shares for every one (1) share held by qualifying shareholders at a subscription price of HK$0.1 (the "Subscription Price") per rights share. A total of 311,040,000 rights shares were allotted and issued, representing 100% of the total number of rights shares offered under the Rights Issue, and the Rights Issue became unconditional on 26 February 2026. The Subscription Price represents a premium of approximately 23.46% to the closing price of HK$0.081 per share as quoted on the Stock Exchange on 17 October 2025, being the date of the placing agreement dated 17 October 2025.

As at 30 June 2025, the Group's current liabilities exceeded its current assets by approximately HK$13.26 million, while its cash and cash equivalents amounted to approximately HK$1.92 million. The Directors considered that it is imperative to conduct fundraising activities to maintain sufficient working capital to finance its operations and to meet its financial obligations.

The net proceeds from the Rights Issue (after deduction of expenses) amounted to approximately HK$29.1 million. The Company intends to apply the net proceeds in the same manner as disclosed in the offering circular dated 20 January 2026 and as follows: (i) approximately HK$17 million to be used for repayment of loans, and trade and other payables of the Group; (ii) approximately HK$9.17 million to support the Group's forthcoming project and purchase new plant and equipment, (iii) approximately HK$2.91 million to be used for general working capital of the Group.

For details, please refer to the announcements of the Company dated 17 October 2025, 24 October 2025, 21 November 2025, 12 December 2025, 7 January 2026, 12 January 2026, 19 January 2026, 21 January 2026, 4 February 2026, 4 March 2026 and 18 November 2025 and the next day disclosure return of the Company dated 5 March 2026.

The use of net proceeds from the Rights Issue as at the date of this interim report:

	Planned use of the net proceeds up to date of this interim report HK$'000	Actual use of the net proceeds up to date of this interim report HK$'000	Unutilised net proceeds up to date of this interim report HK$'000	Expected timeline for utilisation of unutilised net proceeds
Repayment of loans, and trade and other payables	17,000	17,000	–	N/A
Supporting the Group's forthcoming project and purchase new plant and equipment	9,170	2,300	6,870	By end of June 2027
General working capital of the Group	2,910	2,910	–	N/A
	29,080	22,210	6,870	

CONTINGENT LIABILITIES

As at 30 June 2026, the Group did not have material contingent liabilities (31 December 2025: HK$Nil).

EVENT AFTER THE REPORTING PERIOD

Subsequent to 30 June 2026 and up to the date of this report, there was no other significant event relevant to the business or financial performance of the Group that came to the attention of the Directors.

LITIGATIONS

As at 30 June 2026, the Group had no material pending litigation.

COMPLIANCE WITH LAWS AND REGULATIONS

The Group's operation are mainly carried out by the Company's subsidiaries in Hong Kong while the Company itself is a holding company. Our operations accordingly shall comply with the relevant laws and regulations in Hong Kong. During the Reporting Period and up to the date of this report, there is no material non-compliance with the relevant prevailing laws and regulations by the Group.

CONSTITUTIONAL DOCUMENTS

Pursuant to Rule 17.10(2) of the GEM Listing Rules, the Company has published on the respective websites of the Stock Exchange and the Company its Memorandum and Articles of Association. During the year ended 30 June 2026, there had not been any changes in the Company's constitutional documents.

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(For the six months ended 30 June 2026)

	Note	Six months ended 30 June **2026** **HK$** **(Unaudited)**	 2025 HK$ (Unaudited)
Revenue	3	**12,005,062**	11,498,365
Cost of sales and services		**(11,009,308)**	(10,408,844)
Gross profit		**995,754**	1,089,521
Other income and gain or (losses)	5(a)	**815,340**	(975,744)
Other operating expenses		**(53,484)**	(87,574)
Impairment losses under expected credit loss model, net of reversal		**(103,404)**	(1,482,790)
Loss on disposals of a subsidiary		**–**	(1,790,254)
Administrative expenses		**(4,811,292)**	(8,297,597)
Selling and distribution expenses		**(755,111)**	(418,186)
Finance costs	5(b)	**(896,279)**	(692,258)
Loss before tax	5	**(4,808,476)**	(12,654,882)
Income tax expense	6	**–**	–
Loss for the period		**(4,808,476)**	(12,654,882)
Other comprehensive (expense)/income for the period			
Item that may be reclassified subsequently to profit or loss:			
Exchange differences arising on translation of foreign operations		**(79,188)**	210,620
Total comprehensive expense for the period attributable to owners of the Company		**(4,887,664)**	(12,444,262)
Loss per share:			
Basic and diluted (HK cents)	8	**(1.56)**	(12.21)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(As at 30 June 2026)

	Note	**At 30 June 2026 HK$ (Unaudited)**	At 31 December 2025 HK$ (Audited)
Non-current assets			
Plant and equipment	9	**4,520,797**	6,460,402
Right of use assets	9	**55,477**	141,436
		4,576,274	6,601,838
Current assets			
Inventories		**64,940**	64,940
Contract assets		**510,238**	510,238
Trade and other receivables	10	**28,998,110**	19,205,492
Loan receivables		**5,366,565**	2,432,947
Cash and cash equivalents		**4,442,656**	360,483
		39,382,509	22,574,100
Current liabilities			
Trade and other payables	11	**27,307,227**	28,470,632
Borrowings		**1,500,000**	9,500,000
Lease liabilities		**60,424**	147,997
Income tax payable		**–**	117,572
		28,867,651	38,236,201
Net current assets/(liabilities)		**10,514,858**	(15,662,101)
Total assets less current liabilities		**15,091,132**	(9,060,263)
Non-current liabilities			
Retirement benefit obligations		**84,517**	129,193
		84,517	129,193
Net assets/(liabilities)		**15,006,615**	(9,189,456)

	Note	At 30 June 2026 HK$ (Unaudited)	At 31 December 2025 HK$ (Audited)
Capital and reserves			
Share capital	12	**41,472,000**	10,368,000
Reserves		**(26,465,385)**	(19,557,456)
Total equity		**15,006,615**	(9,189,456)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(For the six months ended 30 June 2026)

	Issued capital HK$	Share premium HK$	Merger reserve HK$ (Note (i))	Exchange reserve HK$	Accumulated losses HK$	Total HK$
At 1 January 2025 (audited)	10,368,000	111,931,848	5,499,999	(199,611)	(113,797,747)	13,802,489
Total comprehensive expenses for the period	–	–	–	210,620	(12,654,882)	(12,444,262)
At 30 June 2025 (unaudited)	10,368,000	111,931,848	5,499,999	11,009	(126,452,629)	1,358,227
At 1 January 2026 (audited)	**10,368,000**	**111,931,848**	**5,499,999**	**(98,286)**	**(136,891,017)**	**(9,189,456)**
Total comprehensive expenses for the period	**–**	**–**	**–**	**(79,188)**	**(4,808,476)**	**(4,887,664)**
Issue of shares upon rights issue (Note 12)	**31,104,000**	**–**	**–**	**–**	**–**	**31,104,000**
Transaction costs directly attributable to issue of shares upon rights issue	**–**	**(2,020,265)**	**–**	**–**	**–**	**(2,020,265)**
	31,104,000	**(2,020,265)**	**–**	**–**	**–**	**29,083,735**
At 30 June 2026 (unaudited)	**41,472,000**	**109,911,583**	**5,499,999**	**(177,474)**	**(141,699,493)**	**15,006,615**

Note:

(i) Merger reserve represents the difference between the nominal amount of the share capital issued by the Company and the nominal amount of the issued share capital of World Super Limited, a subsidiary which was acquired by the Company pursuant to the Group Reorganisation (as defined in the prospectus of the Company date 27 June 2019 (the "Prospectus")).

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(For the six months ended 30 June 2026)

	Six months ended 30 June	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Net cash used in operating activities	**(17,292,891)**	(10,929,144)
Net cash from/(used in) investing activities	**1,561,185**	(643,566)
Net cash from financing activities	**19,813,879**	7,744,231
Net increase/(decrease) in cash and cash equivalents	**4,082,173**	(3,828,479)
Cash and cash equivalents at 1 January	**360,483**	5,758,476
Effect of foreign exchange rate changes	**–**	(9,188)
Cash and cash equivalents at 30 June	**4,442,656**	1,920,809
Cash and cash equivalents at end of the periods represented by		
Bank balances and cash	**4,442,656**	1,920,809

NOTES TO THE UNAUDITED INTERIM FINANCIAL STATEMENTS

(For the six months ended 30 June 2026)

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 26 February 2016 as an exempted company with limited liability under the Companies Law, Cap.22 (Law 3 of 1961, as consolidation and revised) of the Cayman Islands. The addresses of the Company's registered office and the principal place of business are Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands and Unit 1902, Level 19, Everglory Centre, 1B Kimberly Street, Tsim Sha Tsui, Kowloon, Hong Kong respectively.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The unaudited interim condensed consolidated financial statements for the six months ended 30 June 2026 have been prepared in accordance with Hong Kong Accounting Standard (the "HKAS") 34 Interim Financial Reporting. The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31 December 2025. They have been prepared under the historical cost convention. The unaudited interim condensed consolidated financial statements are presented in Hong Kong dollars and all values are rounded to the nearest dollar except when otherwise indicated.

Basis of consolidation

The unaudited interim condensed consolidated financial statements include the financial statements of the Group for the six months ended 30 June 2026. A subsidiary is an entity (including a structured entity), directly or indirectly, controlled by the Company. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee (i.e., existing rights that give the Group the current ability to direct the relevant activities of the investee).

Generally, there is a presumption that a majority of voting rights results in control. When the Company has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

(a) the contractual arrangement with the other vote holders of the investee;

(b) rights arising from other contractual arrangements; and

(c) the Group's voting rights and potential voting rights.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company, using consistent accounting policies. The results of subsidiaries are consolidated from the date on which the Group obtains control, and continue to be consolidated until the date that such control ceases.

Profit or loss and each component of other comprehensive income are attributed to the owners of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (CONTINUED)

Basis of consolidation (Continued)

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control described above. A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction.

If the Group loses control over a subsidiary, it derecognises the related assets (including goodwill), liabilities, any non-controlling interest and exchange fluctuation reserve; and recognizes the fair value of any investment retained and any resulting surplus or deficit in profit or loss. The Group's share of components previously recognised in other comprehensive income is reclassified to profit or loss or retained profits, as appropriate, on the same basis as would be required if the Group had directly disposed of the related assets or liabilities.

The unaudited interim condensed consolidated results of the Group for the six months ended 30 June 2026 have not been reviewed by the Company's auditors, but have been reviewed by the Company's audit committee.

3. CHANGES IN ACCOUNTING POLICIES

Other than changes in accounting policies resulting from amendments to Hong Kong Financial Reporting Standards ("HKFRSs"), the accounting policies and method of computation used in preparing the unaudited interim condensed consolidated financial statements for the six months ended 30 June 2026 are consistent with those used in the audited consolidated financial statements for the year ended 31 December 2025. These unaudited interim condensed consolidated financial statements for the six months ended 30 June 2026 should be read in conjunction with the audited consolidated financial statements and notes thereto for the year ended 31 December 2025.

The Hong Kong Institute of Certified Public Accountants has issued certain new and revised HKFRS Accounting Standards. For those which are effective for accounting period beginning on 1 January 2026, the adoption of the new HKFRS Accounting Standards had no material impact on how the results and financial positions for the current and prior periods have been prepared and presented. For those which are not yet effective and have not been early adopted in prior accounting periods, the Group is in the process of making an assessment of the potential impact of the new pronouncement.

4. REVENUE AND SEGMENT REPORTING

The Group's revenue represents the net amounts received or receivable for machinery leased, goods sold and services provided in the normal course of business, net of discounts and returns.

For management purpose, the Group is organised based on its business activities. The Group determines its operating segments based on these business activities that are regularly reviewed by the chief operating decision maker, i.e. the executive directors of the Company, for the purpose of resources allocation and performance assessment.

Segment information about these reportable and operating segments is presented below.

(a) Disaggregation of revenue

Disaggregation of revenue from contracts with customers by major products or service lines and geographical location is as follows:

Revenue from contracts with customers within the scope of HKFRS 15	**Six months ended 30 June**	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Disaggregated by major products of service lines		
– Construction services income	**5,650,000**	5,415,020
– Transportation and other service income	**–**	6,900
– Car rental revenue	**1,508,594**	1,539,042
	7,158,594	6,960,962
Revenue from other sources		
– Plant hire income	**4,590,000**	4,313,481
– Loan interest income	**256,468**	223,922
	4,846,468	4,537,403
	12,005,062	11,498,365
Disaggregated by geographical location of customers		
– Hong Kong	**10,496,468**	9,959,323
– Japan	**1,508,594**	1,539,042
	12,005,062	11,498,365

4. REVENUE AND SEGMENT REPORTING (CONTINUED)

(b) Segment information

For the six months ended 30 June 2026

	Plant hire income HK$ (Unaudited)	Transportation and other service income HK$ (Unaudited)	Construction services income HK$ (Unaudited)	Money lending business HK$ (Unaudited)	Car rental revenue HK$ (Unaudited)	Total HK$ (Unaudited)
Revenue						
Segment revenue from external customers	**4,590,000**	**–**	**5,650,000**	**256,468**	**1,508,594**	**12,005,062**
Revenue recognition						
As a point in time under HKFRS 15	**–**	**–**	**–**	**–**	**–**	**–**
Over time under HKFRS 15	**–**	**–**	**5,650,000**	**–**	**–**	**5,650,000**
Other sources outside the scope of HKFRS 15	**4,590,000**	**–**	**–**	**256,468**	**1,508,594**	**6,355,062**
	4,590,000	**–**	**5,650,000**	**256,468**	**1,508,594**	**12,005,062**
Results						
Segment results	**518,951**	**–**	**252,317**	**194,321**	**667,266**	**1,632,855**
Unallocated income						**4,690**
Unallocated expense						**(6,446,021)**
Loss before taxation						**(4,808,476)**

4. REVENUE AND SEGMENT REPORTING (CONTINUED)

(b) Segment information (Continued)

For the six months ended 30 June 2025

	Plant hire income HK$ (Unaudited)	Transportation and other service income HK$ (Unaudited)	Construction services income HK$ (Unaudited)	Money lending business HK$ (Unaudited)	Car rental revenue HK$ (Unaudited)	Total HK$ (Unaudited)
Revenue						
Segment revenue from external customers	4,313,481	6,900	5,415,020	223,922	1,539,042	11,498,365
Revenue recognition						
As a point in time under HKFRS 15	–	6,900	–	–	–	6,900
Over time under HKFRS 15	–	–	5,415,020	–	–	5,415,020
Other sources outside the scope of HKFRS 15	4,313,481	–	–	223,922	1,539,042	6,076,445
	4,313,481	6,900	5,415,020	223,922	1,539,042	11,498,365
Results						
Segment results	(956,076)	(2,182)	(1,279,642)	223,927	(66,892)	(2,080,865)
Unallocated income						55,372
Unallocated expense						(10,629,389)
Loss before taxation						(12,654,882)

The unallocated expenses including administration staff costs, selling and distributions expenses, finance cost and other expenses as it cannot be allocated to each segment.

No segment assets and liabilities are presented as the information is not regularly reported to the chief operating decision marker for the purpose of resources allocation and assessment of performance.

5. LOSS BEFORE TAXATION

Loss before taxation is arrived at after charging/(crediting):

(a) Other income and (gains) or losses

	Six months ended 30 June	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Interest income	**(185)**	(669)
(Gain)/loss on disposal of plant and equipment	**(810,650)**	1,033,936
Others	**(4,505)**	(57,523)
	(815,340)	975,744

(b) Finance costs

	Six months ended 30 June	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Interest on other borrowings	**678,416**	670,351
Interest on lease liabilities	**217,863**	21,907
	896,279	692,258

5. LOSS BEFORE TAXATION (CONTINUED)

(c) Other items

	Six months ended 30 June	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Cost of general sales	**–**	–
Depreciation on plant and equipment		
– owned assets	**1,120,510**	1,596,391
– assets held under finance lease	**–**	–
Depreciation on right of use assets	**83,939**	179,651
Short term operating lease rentals in respect of rented premises	**376,673**	756,303
Allowance for expected credit losses (“ECL”) on trade receivable	**103,404**	1,482,790

6. INCOME TAX IN THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Income tax in the statement of profit or loss and other comprehensive income represents:

	Six months ended 30 June	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Current tax		
Hong Kong profit tax	**–**	–
Japan profit tax	**–**	–
Deferred taxation	**–**	–
	–	–

6. INCOME TAX IN THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONTINUED)

Hong Kong profits tax has been provided at the rate of 16.5% (2025: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for certain subsidiaries of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK$2,000,000 (2025: HK$2,000,000) of assessable profits of this subsidiary are taxed at 8.25% (2025: 8.25%) and the remaining assessable profits are taxed at 16.5% (2025: 16.5%).

Japanese Corporate Income Tax is provided at effective rate of national corporate tax, inhabitant tax and enterprise tax resulted in statutory income tax rate of 34.1% during the period.

The Group is not subject to taxation in other jurisdictions.

7. DIVIDENDS

No dividend has been paid or declared by the Group during the six months ended 30 June 2026 and 2025, nor has any dividend been proposed since the end of the reporting period.

8. BASIC AND DILUTED LOSS PER SHARE

The calculation of the basic loss per share attributable to owners of the Company is based on the following data:

	Six months ended 30 June	
	2026	2025
	HK$	HK$
	(Unaudited)	(Unaudited)
Loss		
Loss for the period attributable to owners of the Company for the purpose of basic earnings per share	**(4,808,476)**	(12,654,882)

	Six months ended 30 June	
	2026	2025
	(Unaudited)	(Unaudited)
Number of shares		
Issued ordinary shares (weighted average number of ordinary shares for purpose of basic loss per share)	**308,175,912**	103,680,000
Basic loss per share (HK cents)	**(1.56)**	(12.21)

The weighted average number of ordinary shares for the purpose of basic loss per share has been adjusted for rights issue on 4 March 2026.

No diluted loss per share for the six months ended 30 June 2026 and 2025 were presented as there were no potential dilutive ordinary shares in issue during the period.

9. CAPITAL EXPENDITURES

During the six months ended 30 June 2026 and 2025, the Group did not acquire any plant and equipment.

During the six months ended 30 June 2026 and 2025, the Group did not enter into any lease agreement which is required to recognise as right of use asset.

10. TRADE AND OTHER RECEIVABLES

	At 30 June 2026 HK$ (Unaudited)	At 31 December 2025 HK$ (Audited)
Trade receivables	**28,793,573**	22,624,036
Less: Allowance for ECL on trade receivables	**(7,918,929)**	(7,885,129)
	20,874,644	14,738,907
Interest receivables	**418,409**	605,546
Rental and utilities deposits paid	**195,544**	203,953
Prepayments	**5,513,956**	152,888
Other receivables	**1,995,557**	3,504,198
	28,998,110	19,205,492

The following is an aging analysis of trade receivable (net of allowance for ECL) presented based on the invoice date at the end of each reporting period:

	At 30 June 2026 HK$ (Unaudited)	At 31 December 2025 HK$ (Audited)
Within 30 days	**2,076,255**	1,231,217
31 – 60 days	**1,684,508**	1,948,771
61 – 90 days	**1,390,698**	1,566,984
91 – 120 days	**1,537,603**	1,223,046
121 – 365 days	**14,185,580**	8,768,889
	20,874,644	14,738,907

11. TRADE AND OTHER PAYABLES

	At 30 June 2026 HK$ (Unaudited)	At 31 December 2025 HK$ (Audited)
Trade payables	**16,650,003**	15,749,702
Contract liabilities	**15,484**	15,484
Accrued and other payables	**10,441,004**	11,479,107
Amounts due to directors of the Company	**190,736**	1,216,339
Deposits and temporary received	**10,000**	10,000
	27,307,227	28,470,632

The following is an aging analysis of trade payables presented based on invoice date at the end of each reporting period:

	At 30 June 2026 HK$ (Unaudited)	At 31 December 2025 HK$ (Audited)
Within 30 days	**1,834,000**	1,105,566
30 – 60 days	**1,474,000**	735,941
61 – 90 days	**1,194,000**	1,352,197
Over 90 days	**12,148,003**	12,555,998
	16,650,003	15,749,702

12. SHARE CAPITAL

	30 June 2026	
	Number of shares	Share capital HK$
	(Unaudited)	(Unaudited)
Authorised ordinary shares at HK$0.1 per share		
At beginning and end of period	**800,000,000**	**80,000,000**
Issued and fully paid ordinary shares at HK$0.1 per share:		
At 1 January 2025, 31 December 2025	**103,680,000**	**10,368,000**
Issue shares upon rights issue (Note)	**311,040,000**	**31,104,000**
At 30 June 2026	**414,720,000**	**41,472,000**

Note: On 17 October 2025, the Board announced a rights issue on the basis of three (3) rights shares for every one (1) share held by qualifying shareholders at a subscription price of HK$0.1 per rights share. The rights issue was completed and 311,040,000 ordinary shares were issued on 4 March 2026. Details of the rights issue was disclosed in the prospectus of the Company dated 12 December 2025.

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2026 (six months ended 30 June 2025: HK$Nil).

PURCHASE, SALE OR REDEMPTION OF THE LISTED SECURITIES

During the six months ended 30 June 2026, neither the Company nor any of its subsidiaries had purchased, redeemed or sold any of shares of the Company.

CODE OF CONDUCT FOR DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding securities transactions by Directors which is on terms no less exacting than the required standard of dealings concerning securities transactions by the Directors as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having been made specific enquiry, all the Directors confirmed that they have complied with the required standard of dealings and its code of conduct regarding Director's securities transactions during the six months ended 30 June 2026.

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND/OR SHORT POSITIONS IN SHARES AND UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY OF ITS ASSOCIATED CORPORATIONS

(a) Interests of Directors and chief executive of the Company

As at 30 June 2026, none of the Directors or chief executive of the Company and/or any of their respective associates had or was deemed to have any 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 SFO) which were required 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 which were taken or deemed to have under such provisions of the SFO) or which were required to be entered in the register maintained by the Company pursuant to Section 352 of the SFO, or otherwise which were required to be notified to the Company and the Stock Exchange pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules.

(b) Interests of substantial Shareholders

As at 30 June 2026, the Directors were not aware of any other person (other than the Directors and the chief executive of the Company) who had, or was deemed to have, interests or short positions in the Shares or underlying Shares, 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 recorded in the register of interests required to be kept by the Company pursuant to Section 336 of the SFO, or who was expected, directly or indirectly, to be interested in 5% or more of the nominal value of any class of the share capital carrying rights to vote in all circumstances at general meetings of any member of the Group.

Save as disclosed herein, as at 30 June 2026 the Directors are not aware of any other person who had or deemed to have an interest or short position in the shares or underlying shares 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.

SHARE OPTION SCHEME

A share option scheme (the "Scheme") was adopted by the shareholders of the Company on 21 June 2019. Unless otherwise cancelled or amended, the Share Option Scheme will remain in force for a period of 10 years. Under the Share Option Scheme, the Board shall be entitled to grant a share option to any eligible participant whom the Board may select at its absolute discretion. As at the date of this report, no options had been granted, agreed to be granted, exercised, cancelled or lapsed pursuant to the Scheme.

DIRECTORS' RIGHTS TO ACQUIRE SHARES AND DEBENTURES

Save as disclosed in the heading "Directors' and Chief Executives' Interests and/or Short Positions in Shares and Underlying Shares and Debentures of the Company or any of its Associated Corporations" and "Share Option Scheme" above, at no time during the six months ended 30 June 2026 was the Company, its holding company, or any of its subsidiaries or fellow subsidiaries a party to any arrangement to enable the Directors and chief executives of the Company (including their respective spouse and children under 18 years of age) to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

DIRECTORS' INTERESTS IN SIGNIFICANT TRANSACTIONS, ARRANGEMENTS OR CONTRACTS OF SIGNIFICANCE

There has been no transaction, arrangement or contract of significance to which the Company, its holding company, or any of its subsidiaries or fellow subsidiaries was a party and in which a Director of the Company or an entity connected with the Director is or was materially interested, either directly or indirectly, subsisting during the six months ended 30 June 2026.

COMPETING INTERESTS

During the six months ended 30 June 2026, the Directors are not aware of any business or interest of each Director, controlling shareholder, management shareholder and their respective associates (as defined in GEM Listing Rules) that competes or may compete with the business of the Group and any other conflicts of interest which any such person has or may have with the Group.

CHANGES OF DIRECTORS' INFORMATION

The following sets out the changes in the information of the Directors that are subject to disclosure pursuant to Rule 17.50A(1) of the GEM Listing Rules during the six months ended 30 June 2026 and up to the date of this report: nil.

As at 30 June 2026, save as otherwise set out in this report, there has been no change to the information of the Directors which is required to be disclosed pursuant to Rule 17.50A(1) of the GEM Listing Rules since the publication of the Company's last report.

The Board is of the view that the Board comprises members with diversified background and industry expertise to oversee and operate the Company efficiently and safeguard the interests of various stakeholders of the Company.

CORPORATE GOVERNANCE PRACTICES

The Company is committed to maintaining a high standard of corporate governance practices. The Directors consider the Company has applied and complied with the Corporate Governance Code (the "CG Code") as set out in Appendix 15 to the GEM Listing Rules for the reporting period, except for Code in followings:

Code provision C.2.1 of the CG Code 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. All duties of CEO are shared among the executive Directors, 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.

In respect of code provision D.1.2 of the CG Code, the Company did not provide all members of the Board with monthly updates. However, the Company has based on business situation, provided to the Board from time to time, updated business information to enable the Board as a whole and each Director to discharge their duties. The Company considers that such business information arising out of the ordinary business provided to the Board from time to time instead of monthly updates are sufficient for the Board to discharge its duties. In the event if there are any significant updates, the Company will update all the Directors as early as practicable for discussion and resolution.

Under the code provision F.1.1 of the CG Code, the Company should have a policy on payment of dividends and should disclose it in its annual report. The Company does not have a dividend policy and the Board will decide on the declaration/recommendation of any future dividends after taking into consideration a number of factors, including the prevailing market conditions, the Group's operating results, business plans and prospects, financial position and working capital requirements, and other factors that the Board considers relevant.

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 shareholders and investors.

AUDIT COMMITTEE

The Company has established an audit committee ("Audit Committee") with the written terms of reference in compliance with the GEM Listing Rules. The primary duties of the Audit Committee are to (i) review and monitor the Company's external auditors' independence and objectivity and the effectiveness of the audit process in accordance with applicable standards; (ii) monitor integrity of the Company's financial statements and the annual report and accounts, half-year report and quarterly reports, and review significant financial reporting judgements contained in them; and (iii) review the Company's financial reporting, financial controls, risk management and internal control systems. As at the date of this report, the Audit Committee consists of three independent non-executive Directors who are Mr. Chim Tak Lai, Ms. Du Min and Ms. Chan Li Li, Mr. Chim Tak Lai is the chairman of the Audit Committee. The Company has complied with Rule 5.28 of the GEM Listing Rules in that at least one of the members of the Audit Committee (which must comprise a minimum of three members and must be chaired by an independent non-executive Director) is an independent non-executive Director who possesses appropriate professional qualifications or accounting or related financial management expertise. The Audit Committee had reviewed the unaudited condensed consolidated interim results of the Group for the six months ended 30 June 2026 and is of the opinion that such results have complied with applicable accounting standards and GEM Listing Rules and that adequate disclosures have been made.

The condensed consolidated financial results of the Group for the six months ended 30 June 2026 have not been audited by the Company's auditor.

By Order of the Board
World Super Holdings Limited
Lee Kai Man
Executive Director

Hong Kong, 21 August 2026

As at the date of this report, the board of directors of the Company comprises of Mr. Lee Kai Man and Ms. Chan Lok Yin as executive Directors; and Mr. Chim Tak Lai, Ms. Du Min and Ms. Chan Li Li as independent non-executive Directors.

This report will remain on the Stock Exchange's website at www.hkexnews.hk and on the "Latest Listed Company Information" page for at least seven days from the date of its posting. This report will also be published on the Company's website at www.worldsuperhk.com.