*This announcement, for which the directors (the "**Directors**") of Zhongzi International Holdings Limited (the "**Company**") collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "**GEM Listing Rules**") for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this 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.*

ZHONGZI INTERNATIONAL HOLDINGS LIMITED
中資國際控股有限公司

(Previously known as Bortex Global Limited 濠亮環球有限公司)*
(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 8118)

ANNUAL RESULTS ANNOUNCEMENT FOR THE YEAR ENDED 30 APRIL 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.

* *For identification purposes only*

ANNUAL RESULTS

The Board of Directors (the "**Board**") announces the audited consolidated financial results of the Company and its subsidiaries (collectively, the "**Group**") for the year ended 30 April 2026, together with the audited comparative figures for the year ended 30 April 2025, as follows:

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 April 2026

	Notes	**2026**	2025
		HK$'000	*HK$'000*
Revenue	*4*	**24,468**	26,440
Cost of sales		**(20,973)**	(22,737)
Gross profit		**3,495**	3,703
Other income, gains/(losses), net	*5*	**30**	(25,319)
Reversal of allowance for expected credit losses, net		**1,016**	2,856
Written down of inventories		**–**	(19,198)
Selling and distribution expenses		**(694)**	(853)
Administrative expenses		**(7,765)**	(5,409)
Finance costs	*6*	**(450)**	(685)
Loss before taxation	*7*	**(4,368)**	(44,905)
Taxation	*8*	**–**	–
Loss for the year		**(4,368)**	(44,905)
Loss for the year			
Attributable to:			
Equity owners of the Company		**(4,368)**	(44,891)
Non-controlling interests		**–**	(14)
		(4,368)	(44,905)
Loss per share attributable to equity owners of the Company			
Basic and diluted (HK cents)	*10*	**(0.87)**	(8.98)

	Notes	**2026**	2025
		HK$'000	*HK$'000*
Loss for the year		**(4,368)**	(44,905)
Other comprehensive expense for the year, net of tax			
Item that may be reclassified subsequently to profit or loss:			
Exchange differences on translation of foreign operations		**(1,094)**	(2,837)
Total comprehensive expense for the year attributable to:			
Equity owners of the Company		**(5,462)**	(47,728)
Non-controlling interests		**–**	(14)
		(5,462)	(47,742)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 30 April 2026

	Notes	2026 HK$'000	2025 HK$'000
Assets			
Non-current assets			
Property, plant and equipment		**–**	–
Goodwill		**–**	–
Right-of-use assets		**126**	820
		126	820
Current assets			
Inventories		**8,923**	12,122
Trade receivables	*11*	**1,043**	619
Deposits, prepayments and other receivables		**16,640**	22,259
Cash and bank balances		**888**	16,106
		27,494	51,106
Liabilities			
Current liabilities			
Trade payables	*12*	**264**	3,504
Accruals and other payables		**12,683**	9,943
Contract liabilities		**3,090**	3,976
Bank borrowings		**–**	8,901
Lease liabilities		**131**	714
Tax payables		**957**	2,169
		17,125	29,207
Net current assets		**10,369**	21,899
Total assets less current liabilities		**10,495**	22,719
Non-current liabilities			
Bank borrowings		**–**	6,640
Lease liabilities		**–**	122
		–	6,762
Net assets		**10,495**	15,957
Equity			
Share capital		**5,000**	5,000
Reserves		**5,509**	10,971
Equity attributable to owner of the Company		**10,509**	15,971
Non-controlling interests		**(14)**	(14)
Total equity		**10,495**	15,957

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 April 2026

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands as an exempted company with limited liability on 30 January 2014 under the Companies Law, Cap. 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. The Company's registered office is located at the office of Conyers Trust Company (Cayman) Limited, Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman, KY1-1111, Cayman Islands and its principal place of business in Hong Kong is at Room 6A18, 3/F, Block B, Hoi Luen Industrial Centre, 55 Hoi Yuen Road, Kwun Tong, Kowloon, Hong Kong.

The Company's issued shares have been listed on the GEM of The Stock Exchange of the Hong Kong Limited ("**Stock Exchange**") on 16 November 2017 (the "**Listing Date**").

The Company is an investment company. The Group principally engages in trading and manufacturing of LED lighting products.

The consolidated financial statements are presented in Hong Kong dollars ("**HK$**"), which is also the functional currency of the Company and all values are rounded to the nearest thousand except otherwise indicated.

2. APPLICATION OF AMENDMENTS TO HKFRS ACCOUNTING STANDARDS

Amendments to an HKFRS Accounting Standard that are mandatorily effective for the current year

In the current year, the Group has applied the following amendments to an HKFRS Accounting Standard as issued by the HKICPA, for the first time, which are mandatorily effective for the Group's annual period beginning on 1 May 2025 for the preparation of the Group's condensed consolidated financial statements:

Amendments to HKAS 21	Lack of Exchangeability

The application of the amendments to an HKFRS Accounting Standard in the current year has had no material impact on the Group's financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

New and Amendments to HKFRS Accounting Standards in issue but not yet effective

The Group has not early applied the following new and amendments to HKFRS Accounting Standards that have been issued but are not yet effective:

Amendments to HKFRS 9 and HKFRS 7	Amendments to the Classification and Measurement of Financial Instruments[2]
Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature-dependent Electricity[2]
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture[1]
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards — Volume 11[2]
HKFRS 18	Presentation and Disclosure in Financial Statements[3]
Amendments to HKAS 21	Translation to a Hyperinflationary Presentation Currency[2]

1 Effective for annual periods beginning on or after a date to be determined.
2 Effective for annual periods beginning on or after 1 January 2026.
3 Effective for annual periods beginning on or after 1 January 2027.

Except for the new and amendments to HKFRS Accounting Standards mentioned below, the directors anticipate that the application of all other new and amendments to HKFRS Accounting Standards will have no material impact on the consolidated financial statements in the foreseeable future.

HKFRS 18 "Presentation and Disclosure in Financial Statements"

HKFRS 18 "Presentation and Disclosure in Financial Statements", which sets out requirements on presentation and disclosures in financial statements, will replace HKAS 1 "Presentation of Financial Statements". This new HKFRS Accounting Standard, while carrying forward many of the requirements in HKAS 1, introduces new requirements to present specified categories and defined subtotals in the statement of profit or loss; provide disclosures on management-defined performance measures in the notes to the financial statements and improve aggregation and disaggregation of information to be disclosed in the financial statements. In addition, some HKAS 1 paragraphs have been moved to HKAS 8 and HKFRS 7. Minor amendments to HKAS 7 "Statement of Cash Flows" and HKAS 33 "Earnings per Share" are also made.

HKFRS 18, and amendments to other standards, will be effective for annual periods beginning on or after 1 January 2027, with early application permitted. The application of the new standard is expected to affect the presentation of the statement of profit or loss and disclosures in the future financial statements. The Group is in the process of assessing the detailed impact of HKFRS 18 on the Group's consolidated financial statements.

3. SEGMENT REPORTING

An operating segment is a component of the Group that is engaged in business activities from which the Group may earn revenue and incur expenses, and is identified on the basis of the internal management reporting information that is provided to and regularly reviewed by the Group's chief operating decision maker in order to allocate resources and assess performance of the segment. The executive directors have determined that the Group has only one single business component/ reportable segment as the Group is only engaged in designing, manufacturing and trading of LED lighting products. The executive directors allocate resources and assess performance on an aggregate basis. Accordingly, no operating segment is presented.

Geographical information

The Group's revenue from external customers is divided into the following geographical areas:

	2026	2025
	HK$'000	*HK$'000*
Canada	**19,187**	19,790
The US	**2,814**	2,671
The People's Republic of China ("**PRC**"), excluding Hong Kong	**2,467**	3,979
	24,468	26,440

The following is an analysis of the Group's non-current assets by their geographical location:

	2026	2025
	HK$'000	*HK$'000*
The PRC, excluding Hong Kong	**126**	820

Information about major customers

Revenue from major customers, each of them accounted for 10% or more of the Group's revenue, are set out below:

	2026	2025
	HK$'000	*HK$'000*
Customer A	**19,187**	19,790

4. REVENUE

Revenue represents those generated from trading and manufacturing of LED decorative lighting products, net of sales related taxes, during the reporting period.

All revenue are for period of less than one year, as permitted by practical expedient under HKFRS 15, the transaction price allocated to these unsatisfied contract is not disclosed. All revenue were recognised at point in time.

	2026	2025
	HK$'000	*HK$'000*
LED decorative lighting	**24,468**	26,440

5. OTHER INCOME, (LOSSES)/GAINS, NET

	2026	2025
	HK$'000	*HK$'000*
Sales of scrap material	**–**	(27,989)
Interest income	**7**	11
Gain on lease modification	**–**	2,611
Sundry income	**23**	48
	30	(25,319)

6. FINANCE COSTS

	2026	2025
	HK$'000	*HK$'000*
Interest expenses on:		
— bank borrowings wholly repayable within five years	**430**	631
— lease liabilities	**20**	54
	450	685

7. LOSS BEFORE TAXATION

	2026	2025
	HK$'000	*HK$'000*
Loss before taxation has been arrived after charging:		
Auditors' remuneration		
— Audit service	**600**	600
— Non-audit service	**–**	–
Cost of inventories	**18,500**	20,116
Depreciation of right-of-use assets	**728**	709
Employee benefit expenses (including directors' emoluments)	**6,666**	5,978
Expenses relating to short-term leases	**235**	223
Foreign exchange gains, net	**(372)**	(689)

8. TAXATION

	2026	2025
	HK$'000	*HK$'000*
Current tax:		
— the PRC	**–**	–
— Hong Kong	**–**	–
	–	–
Deferred tax	**–**	–
	–	–

Hong Kong Profits Tax

Under the two-tiered profits tax rates regime, the first HK$2,000,000 of assessable profits of qualifying corporations will be taxed at 8.25%, and assessable profits above HK$2,000,000 will be taxed at 16.5%. The assessable profits of corporations not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

PRC enterprise income tax ("EIT")

PRC EIT is calculated at the applicable tax rates in accordance with the relevant laws and regulation in the PRC.

Under the PRC Enterprise Income Tax Law (the "**EIT Law**") and the Implementation Regulations of the EIT Law, the tax rate of a PRC subsidiary is 25% during the reporting period.

9. DIVIDENDS

The Board of Directors do not recommend the payment of any dividend for the year ended 30 April 2026 (2025: Nil).

10. LOSS PER SHARE ATTRIBUTABLE TO EQUITY OWNERS OF THE COMPANY

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

	2026	2025
	HK$'000	*HK$'000*
Loss:		
Loss for the purpose of calculation basic loss per share		
— Loss for the year attributable to equity owners of the Company	**(4,368)**	(44,891)

	2026	2025
	'000	*'000*
Number of shares:		
Number of ordinary shares for the purpose of calculation basic earnings per share	**500,000**	500,000

Diluted loss per share for the years ended 30 April 2026 and 2025 were the same as the basic loss per share as there were no potential ordinary shares in issue for both years.

11. TRADE RECEIVABLES

	2026	2025
	HK$'000	*HK$'000*
Trade receivables	**32,468**	32,999
Less: Allowance for ECL, net	**(31,425)**	(32,380)
	1,043	619

The Group's trade receivables are attributable to a number of independent customers with credit. The Group normally allows a credit period of 0 to 180 days to its customers.

Note: Ageing analysis of trade receivables, based on invoice date, as at the end of each reporting periods are as follows:

	2026	2025
	HK$'000	*HK$'000*
Within 30 days	**235**	–
31–60 days	**–**	–
61–90 days	**–**	–
91–180 days	**1,027**	–
181–365 days	**–**	958
365 days or above	**31,206**	32,041
	32,468	32,999

Movements in the allowances for ECL of trade receivables

Movement in lifetime ECL that has been recognised for trade receivables in accordance with the simplified approach.

	HK$'000
At 1 May 2024	35,317
Reversal of allowance for ECL recognised, net	(2,937)
At 30 April 2025 and 1 May 2025	32,380
Reversal of allowance for ECL recognised, net	(955)
At 30 April 2026	**31,425**

12. TRADE PAYABLES

	2026	2025
	HK$'000	*HK$'000*
Trade payables	**264**	3,504

Credit periods of trade payables normally granted by its suppliers were ranging from 0 to 180 days throughout the reporting period.

Ageing analysis of trade payables, based on invoice date, at the end of the reporting period is as follows:

	2026	2025
	HK$'000	*HK$'000*
Within 60 days	**–**	1,882
61–90 days	**21**	–
91–180 days	**22**	12
181–365 days	**221**	386
Over 365 days	**–**	1,224
	264	3,504

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

During the year ended 30 April 2026, the revenue was approximately HK$24.5 million, which represented a decrease of approximately HK$1.9 million, or 7.2% if compared to revenue of approximately HK$26.4 million for the year ended 30 April 2025. In recent years, consumers have become increasingly concerned about environmental issues, they all consider the necessity of these products and their energy-saving performance when consuming them. Beside this, the external development environment remains challenging, and continued to bring about market uncertainty and weakened consumer demand due to the post-pandemic and the US Fed raised the interest rate.

The revenue in Canada of the LED decorative lightings products was approximately HK$19.2 million during the year, which decreased by approximately HK$0.6 million, or 3.03% compared to the revenue of approximately HK$19.8 million for the year ended 30 April 2025. The revenue in the Canada customer slightly decreased during the year which is mainly attributable to the customer forecast decrease in the demand and sales of indoor decorative lightings to household users during the Christmas seasons.

However, the revenue generated from the PRC customer was decreased to approximately HK$2.5 million for the year ended 30 April 2026 (2025: approximately HK$4.0 million). The decrease was mainly due to the continued slowdown in the PRC real estate and construction sectors directly impacted the installation of new lighting fixtures and commercial trading projects.

PROSPECT

Since the epidemic, China's economic recovery has been slower than other countries, causing many companies close down or reduce their production scale. The management believed that, with the support of monetary policy China's manufacturing and infrastructure investment growth is expected to accelerate in 2026, and investment will become an important force supporting economic growth.

The equity market is likely to remain volatile because of the US Federal Reserve continues to raise interest rates, and the cost of capital has risen, which has caused unprecedented difficulties in business operations.

In view of this, the Group will maintain a prudent yet flexible operational strategy to navigate market volatility. To mitigate economic risks, broaden revenue streams, and capture emerging macro trends, we will proactively pursue strategic initiatives and explore opportunities to diversify into complementary or new business operations. The Group remains committed to identifying potential investments, strategic alliances, and market expansion opportunities that drive business diversification, including but not limited to seek acquisitions targets, foster strategic partnerships and evaluate investment opportunities that align with its long-term objectives, thereby optimizing capital deployment, strengthening business resilience, and generating sustainable value for stakeholders.

FINANCIAL REVIEW

Revenue from LED Decorative Lighting

The Group's LED decorative lighting revenue decreased by approximately HK$1.9 million or 7.2% from approximately HK$26.4 million for the year ended 30 April 2025 to approximately HK$24.5 million for the year ended 30 April 2026. The decreased in LED decorative lighting revenue was mainly attributable to the decrease in sales to the PRC customers.

Cost of Sales

The Group's cost of sales decreased by approximately HK$1.7 million or 7.5% from approximately HK$22.7 million for the year ended 30 April 2025 to approximately HK$21.0 million for the year ended 30 April 2026. The decrease in cost of sales was generally in line with the decrease in the Group's total revenue.

Gross Profit and Gross Profit Margin

The Group's gross profit decreased by approximately HK$0.2 million or 5.4% from approximately HK$3.7 million for the year ended 30 April 2025 to approximately HK$3.5 million for the year ended 30 April 2026. The decrease in gross profit was generally in line with the decrease in the Group's total revenue. The gross profit margin increased by approximately 0.3% from approximately 14.0% for the year ended 30 April 2025 to approximately 14.3% for the year ended 30 April 2026.

Other Income, Losses, Net

The Group's other income and losses, net was approximately gain HK$30,000 for the year ended 30 April 2026. The Group's other income and losses, net was approximately loss HK$25.3 million for the year ended 30 April 2025. The increase in other income and losses, net was mainly attributable to the loss on sales of outdated and damaged scrap material during the year ended 30 April 2025, whereas the Group did not have such a loss on sales during the year ended 30 April 2026.

Selling and Distribution Expenses

The Group's selling and distribution expenses decrease by approximately HK$0.2 million or 22.2% from approximately HK$0.9 million for the year ended 30 April 2025 to approximately HK$0.7 million for the year ended 30 April 2026. The decrease in selling and distribution expenses was mainly attributable to the decrease of shipping cost and staff cost during the year ended 30 April 2026.

Administrative Expenses

The Group's administrative expenses increased by approximately HK$2.4 million or 44.4% from approximately HK$5.4 million for the year ended 30 April 2025 to approximately HK$7.8 million for the year ended 30 April 2026. Such increase was mainly attributable to the increase in staff cost, legal and professional fee.

Finance Costs

The Group's finance costs decreased by approximately HK$0.2 million or 28.6% from approximately HK$0.7 million for the year ended 30 April 2025 to approximately HK$0.5 million for the year ended 30 April 2026. The decrease of the finance costs was due to the decrease of interest expenses on lease liabilities.

Loss for the Year

The Group's loss for the year ended 30 April 2026 was approximately HK$4.4 million, representing a decrease of loss approximately HK$40.5 million as compared to the year ended 30 April 2025. The decrease of loss for the year of the Group was mainly attributable to the loss on sales of scrap material during the year ended 30 April 2025, whereas the Group did not have such a loss on sales during the year ended 30 April 2026.

GEARING RATIO

Gearing ratio (total debts divided by the total equity) is not applicable for the year ended 30 April 2026 (2025: not applicable).

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 April 2026, cash and bank balances of the Group amounted to approximately HK$0.9 million (2025: approximately HK$16.1 million). The current ratio (total current assets divided by total current liabilities) of the Group was approximately 1.61 times as at 30 April 2026 (2025: approximately 1.75 times). In view of the Group's current level of cash and bank balances and funds generated internally from its operations, the Board is confident that the Group will have sufficient resources to meet its finance needs for its operations.

TREASURY POLICIES

The Group adopts prudent treasury policies. The Group's management has monitoring procedures to ensure that follow up action is taken to recover overdue debts. In addition, management reviews regularly the recoverable amount of each individual trade receivable by taking into account the market conditions, customers' profiles and contractual terms to ensure that adequate impairment is made for irrecoverable amounts. On top of these ongoing credit evaluations, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and commitments can meet its funding requirements.

CAPITAL STRUCTURE

The Shares have been listed on the GEM of the Stock Exchange since 16 November 2017. There has been no change in the capital structure of the Group since then. The share capital of the Company only comprises ordinary Shares. As at 30 April 2026, the Company had 500,000,000 Shares in issue.

SIGNIFICANT INVESTMENTS, MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES AND CAPITAL ASSETS

The Group did not have any significant investments, material acquisitions and disposals of subsidiaries and capital assets for the year ended 30 April 2026. Furthermore, the Group did not have any plans for material investments and capital assets.

CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

As at 30 April 2026, the Group did not have any significant capital commitments (30 April 2025: nil) and significant contingent liabilities (30 April 2025: nil).

EMPLOYEES AND REMUNERATION POLICIES

As at 30 April 2026, the Group had a total of 94 employees (30 April 2025: 71). The total remuneration costs incurred by the Group for the year ended 30 April 2026 were approximately HK$6.7 million (30 April 2025: approximately HK$6.0 million). The Group reviews the performance of its employees annually and use the results of such review in the annual salary review and promotion appraisal, in order to attract and retain valuable employees. The Company adopted a share option scheme to enable it to grant share options to, among others, selected eligible employees as incentive or reward for their contributions.

CHARGE OF ASSETS

The Group does not have charge on assets as at 30 April 2025 and 2026.

FOREIGN CURRENCY EXPOSURE

A significant portion of the Group's turnover is derived from the Group's sales to customers located in North America and Europe which is primarily denominated and settled in US Dollars, while the Group generally settled the Group's cost of sales and operating expenses in Renminbi and Hong Kong dollars. The Group therefore exposed to exchange rate risk. During the year ended 30 April 2026, the Group had experienced exchange gain of approximately HK$0.3 million (2025: gain of approximately HK$0.7 million).

DIVIDEND

The Board does not recommend the payment of any dividend for the year ended 30 April 2026.

EVENT AFTER THE REPORTING PERIOD

Up to the date of this announcement, there was no significant event relevant to the business or financial performance of the Group that come to the attention of the Directors after the year ended 30 April 2026.

COMPETING AND CONFLICT OF INTERESTS

The Directors are not aware of any business or interest of the Directors nor the controlling shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) that compete or may compete with the business of the Company and any other conflicts of interest which any such person has or may have with the Group during the year ended 30 April 2026.

None of the Directors, the controlling shareholders or substantial shareholders of the Company or any of their respective close associates has engaged in or has interest in any business that competes or may compete, either directly or indirectly, with the businesses of the Group, as defined in the GEM Listing Rules, or has any other conflict of interests with the Group during the year ended 30 April 2026.

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

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities (including sale of treasury shares) during the year ended 30 April 2026. As at 30 April 2026, there were no treasury shares (as defined under the GEM Listing Rules) held by the Company.

CORPORATE GOVERNANCE PRACTICES

The Company is committed to achieving and maintaining high standards of corporate governance, as the Board believes that good and effective corporate governance practices are key to obtaining and maintaining the trust of the shareholders of the Company and other stakeholders, and are essential for encouraging accountability and transparency so as to sustain the success of the Group and to create long-term value for the shareholders of the Company.

The Company has applied the principles as set out in the Corporate Governance Code set out in Appendix C1 to the GEM Listing Rules. The Board considers that the Company has complied with the Corporate Governance Code during the year ended 30 April 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 the code of conduct regarding Directors' securities transactions in the Company. Having made specific enquiry of all Directors, all Directors confirmed that they have complied with the required standard of dealings and there was no event of non-compliance during the year ended 30 April 2026.

SCOPE OF WORK OF HLB HODGSON IMPEY CHENG LIMITED

The figures in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income, and the related notes thereto for the year ended 30 April 2026 as set out in the announcement have been agreed by the Group's auditors, HLB Hodgson Impey Cheng Limited ("**HLB**"), to the amounts set out in the Group's audited consolidated financial statements for the year. The work performed by HLB in this respect did not constitute an assurance engagement in accordance with Hong Kong Standards on Auditing, Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the HKICPA and consequently no assurance has been expressed by HLB on the announcement.

SHARE OPTION SCHEME

The Company operates a share option scheme (the "**Share Option Scheme**" or the "**Scheme**") for the purpose of recognizing and acknowledging the contributions that eligible participants have made or may make to the Group. The Share Option Scheme became effective on 16 November 2017 and, unless otherwise cancelled or amended, would remain in force for 10 years from that date. No option has been granted by the Company under the Scheme since its adoption.

As at 1 May 2025, the number of options available for grant under Share Option Scheme was 50,000,000. As at 30 April 2026, the number of options available for grant under the Share Option Scheme was 50,000,000.

As at the date of this announcement, the total number of shares available for issue under the Share Option Scheme was 50,000,000 shares, representing 10% of the issued share capital of the Company.

AUDIT COMMITTEE

The audit committee of the Company was established on 24 October 2017. The Audit Committee consists of three members, namely, Ms. Chung Hoi Yan (Chairman), Mr. Lang Jilu and Mr. Cheng Hok Ming Albert, all being independent non-executive Directors. The primary duties of the Audit Committee are to review the Company's financial information and reporting process, risk management and internal control systems, relationship with external auditors and arrangements for employees of the Group to raise concerns about possible improprieties in financial reporting, internal control or other matters of the Company.

The Audit Committee has reviewed the audited consolidated financial statements of the Group for the year ended 30 April 2026.

By order of the Board
Zhongzi International Holdings Limited
Shiu Kwok Leung
Chairman

Hong Kong, 31 August 2026

As at the date of this announcement, the executive Directors are Mr. Shiu Kwok Leung, Mr. Shao Chiliang, Mr. Zheng Yi and Mr. Huang Aizhong; and the independent non-executive Directors are Mr. Lang Jilu, Mr. Cheng Hok Ming Albert and Ms. Chung Hoi Yan.

This announcement will remain on the "Latest Listed Company Information" page on the website of The Stock Exchange of Hong Kong Limited at "www.hkexnews.hk" for at least seven days from the date of its publication and on the Company's website at "www.08118.net.cn".