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EDICO Holdings Limited

鉅京控股有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8450)

SUPPLEMENTAL ANNOUNCEMENT LATEST BUSINESS DEVELOPMENT

Reference is made to the voluntary announcement of EDICO Holdings Limited (the “**Company**”) dated 3rd July 2026 (the “**Announcement**”) in relation to the establishment of a new business segment principally engaged in the operation of a trading card game and sports card business through Hong Kong Trading Card Game Limited (“**HKTCG**”) (the “**Trading Card Business**”). Unless otherwise defined, capitalised terms used in this announcement shall have the same meanings as defined in the Announcement.

The Company wishes to provide the shareholders of the Company (the “**Shareholders**”) and potential investors with additional information regarding (i) the business plan and development strategy of the Group’s core financial printing and related services business (the “**Financial Printing Business**”); (ii) the Board’s oversight and the relevant internal control measures for the Trading Card Business; and (iii) clarification of certain statements contained in a relevant article published by Sing Tao News on 4th July 2026 (the “**Article**”).

BUSINESS PLAN AND DEVELOPMENT STRATEGY FOR THE FINANCIAL PRINTING BUSINESS

The provision of financial printing and related services remains the principal business of the Group. The Group remains committed to maintaining, strengthening and further developing the Financial Printing Business in response to intensifying competition, evolving customer preferences and the increasing adoption of digital technologies within the financial printing industry.

As disclosed in the latest interim report of the Company for the six months ended 31st March 2026, revenue generated from the Financial Printing Business increased by approximately 47.1% to approximately HK\$12.6 million for the six months ended 31st March 2026, as compared with approximately HK\$8.6 million for the corresponding period in the preceding year. The Board considers that such increase demonstrates the Group’s continuing efforts to strengthen its principal business and the effectiveness of the business strategies implemented for the Financial Printing Business.

* For identification purpose only

The Group's business plan and development strategy for the Financial Printing Business principally comprise the following:

(i) Expansion of client engagement and business development

The Group will continue to expand its engagement with existing and prospective clients in Hong Kong and the Greater China region, including Hong Kong-listed companies, listing applicants and PRC A-share companies seeking H-share or A+H-share listings. The Group will also strengthen its relationships and collaboration with international and PRC law firms, sponsors, financial advisers and other professional parties involved in initial public offerings, corporate transactions and ongoing compliance and reporting assignments. Additional resources will be allocated to expand its Hong Kong-based and PRC-based business development teams, increase marketing and promotional activities targeted at PRC-based issuers, and organise roadshows and professional networking events in the PRC.

(ii) Enhancement of service quality and value-added capabilities

The Group will seek to secure additional recurring mandates from existing and prospective clients, particularly in relation to annual reports, announcements, circulars and other compliance and reporting documents. The Group will further differentiate its services by enhancing its advanced typesetting, bilingual client support and customised design capabilities. Additional resources will be allocated for the recruitment and deployment of experienced typesetting and client service personnel, the expansion of dedicated Mandarin-speaking client service capabilities, and investment in customised design solutions and client management software.

(iii) Digital transformation and application of artificial intelligence

The Group intends to continue developing and adopting digital solutions and artificial intelligence ("AI") tools to streamline production workflows, reduce reliance on manual processes, improve turnaround times and enhance the quality, efficiency and reliability of its deliverables. Additional resources will be allocated for the new hardware and licensed software, the implementation and maintenance of automated typesetting, proofreading and translation systems, and the digital training and upskilling of existing staff.

(iv) Expansion of ancillary and integrated service offerings

In response to the increasing demand for integrated corporate communication solutions, the Group intends to broaden its service portfolio to include ancillary services such as environmental, social and governance report production, investor presentation design, roadshow materials and multimedia preparation. Additional resources will be allocated for the recruitment and training of environmental, social and governance and investor communications specialists, the development of creative content and multimedia services, and the adoption of specialised graphics and communication software.

The Board confirms that the Company has no present intention, plan or arrangement to discontinue, dispose of or materially scale down the Financial Printing Business within the next twelve months. The Financial Printing Business will remain the Group's principal business and primary operational focus. The Group intends to maintain the necessary management attention, staffing, operational resources and financial resources to support the ongoing development and competitiveness of the Financial Printing Business. The Group's new business initiatives are intended to supplement and diversify, rather than replace or supplant, the Financial Printing Business. The Board will ensure that the allocation of financial, operational and management resources to such new business initiatives will not materially prejudice the operations, workforce, service quality or development of the Financial Printing Business.

BOARD'S OVERSIGHT AND INTERNAL CONTROL MEASURES FOR THE TRADING CARD BUSINESS

The Directors recognise their collective and individual responsibilities under Rule 5.01 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the "**GEM Listing Rules**"), including their duties to act honestly and in good faith in the interests of the Company and the Shareholders as a whole, exercise their powers for proper purposes, exercise reasonable skill, care and diligence, and safeguard the assets of the Group. The Directors retain ultimate responsibility for overseeing the development and operation of the Trading Card Business notwithstanding the delegation of day-to-day operational functions to the management and operational personnel of HKTCG.

Before entering into or materially expanding any new business initiative, the Board will assess, among other matters: (i) the commercial rationale, market prospects, business model and expected financial returns of the proposed business; (ii) the experience, qualifications, reputation and independence of the relevant business partners and management personnel; (iii) the financial exposure, funding requirements, liquidity impact and associated risks to the Group; (iv) the resources, infrastructure, professional expertise and internal controls required to operate and monitor the proposed business; (v) the terms of the relevant agreements and whether they are fair and reasonable and in the interests of the Company and the Shareholders as a whole; and (vi) the implications of the proposed business or transaction under the GEM Listing Rules, including Chapters 19 and 20 thereof and, where applicable, the requirements relating to reverse takeovers. Where appropriate, the Board will obtain independent professional advice and require further due diligence, valuation, market research or risk assessment before granting its approval.

Measures taken in relation to the Trading Card Business

Before approving the establishment of HKTCG, the Board conducted due diligence and risk assessment procedures, including independent background and reference checks on Mr. Cheung, a review of publicly available information and industry reports relating to the trading card game sector, and a legal and compliance review of the proposed business collaboration structure and the shareholders agreement relating to HKTCG. The Company has also appointed personnel with relevant industry and operational experience to oversee the day-to-day operation and business development of the Trading Card Business and to report material operational matters to the Board.

In addition, the Company holds a 51% controlling interest in HKTCG and is entitled to nominate the majority of the directors of HKTCG. Accordingly, the Company maintains majority control over HKTCG at both the shareholder and board levels. All material operating expenses, investments and significant commercial decisions of HKTCG are subject to the Company's review and approval.

Ongoing monitoring and internal controls for the Trading Card Business

The Group has adopted internal control policies and procedures covering the governance, financial management, operations, asset protection and regulatory compliance of the Trading Card Business. Such policies and procedures are subject to ongoing monitoring and review. The principal measures include the following:

(i) Governance and reporting

The Board and the audit committee of the Board (the “**Audit Committee**”) regularly review the progress, financial performance and risk profile of the Trading Card Business. Monthly management reports cover financial and operational performance, cash flow, inventory, customers and suppliers, material risks, staffing and other significant developments. Suspected fraud, material loss or error, legal threats, significant operational failures and other material or high-risk matters must be reported to the Company Secretary, senior management and the Audit Committee within two business days. Material policy breaches must be escalated immediately, with a written rectification and mitigation report submitted to the Board within seven business days.

(ii) Segregation of duties and authorisation control

Procurement, inventory receipt and custody, record keeping, sales, cash handling, banking, accounting and reconciliation duties are segregated among designated personnel. All payments require dual authorisation, including approval by a Company-nominated director of HKTCG. Commitments exceeding HK\$1.0 million require finance department approval and prior approval from a Company-nominated director of HKTCG. New vendors are subject to documented due diligence and competitive quotations.

(iii) Financial and budgetary controls

Annual budgets and any material expenditure or commitment relating to the Trading Card Business are subject to prior approval. Actual financial performance will be compared against approved budgets, and material variances must be explained and, where appropriate, rectified. The Board has imposed limits on the Group's financial allocation to the Trading Card Business. In each financial year, the total allocation to the Trading Card Business will not exceed 20% of the Group's total assets and will not exceed 40% of its cash balances as set out in the Group's latest published financial reports. Excluding the initial one-off start-up costs relating to the fitting-out and establishment of the HKTCG retail store, the annual budget for the acquisition of trading cards for resale and other recurring expenses will not exceed 15% of the Group's total assets and will not

exceed 30% of its cash balances as set out in the Group's latest published financial reports. These limits will be reviewed annually by the Board having regard to the Group's financial position, business performance, future plans and prevailing market conditions.

(iv) *Inventory management and security*

Inventory is inspected, authenticated and recorded in the designated digital inventory system within 48 hours of receipt. Each card is assigned a unique identification code and, where appropriate, a barcode or physical identification tag. HKTCG-owned, consigned and display-only cards are separately identified, recorded and physically segregated. Complete physical stocktakes are conducted monthly and reconciled against the inventory system, with the results reviewed by the store manager and finance manager. Independent random spot checks are also conducted on high-value cards. High-value cards are kept in vaults or lockable display cases protected by CCTV, alarms and access controls. Access is restricted, logged and reviewed monthly. Cards taken off-site are subject to documented custody procedures and two-person custody.

(v) *Sales, cash handling and refunds*

All sales are recorded through a Group-approved point-of-sale system and assigned a unique transaction reference. Discounts exceeding 10% of the listed price and sales exceeding HK\$500,000 require prior approval and must be recorded in the relevant sales log. Cash receipts are counted by two members of staff, reconciled daily against point-of-sale records and deposited into a designated Group bank account. Undeposited cash is kept in a secure safe. Management performs surprise cash counts at least monthly, and cash and bank reconciliations are subject to quarterly review by the Audit Committee. Refunds exceeding HK\$10,000 require dual authorisation and documented justification. Refund activity is monitored through monthly management reporting and internal audit procedures.

(vi) *Consignment, grading and event controls*

Separate registers and custody records are maintained for consigned and displayed cards. Consigned cards are supported by written agreements recording ownership, card details, valuation, consignment terms and custody arrangements. Custody-in and custody-out forms are signed by the relevant owner and responsible staff. Cards submitted for grading are logged and photographed, and customers receive corresponding receipts. Cards transported for grading are supported by written manifests and accompanied by two members of staff. Any loss, damage or discrepancy is reported immediately and handled under the applicable insurance and claims procedures. Event budgets and inventory plans are submitted to the Board for prior approval. Pre-event and post-event inventory and cash reconciliations are prepared and retained.

(vii) *Market-price monitoring and accounting treatment*

Trading cards with an acquisition cost or carrying value exceeding HK\$500,000 are subject to monthly market-price monitoring and net realisable value assessment by reference to at least three independent and reputable public market sources. Supporting records are retained for audit

purposes. Material market-price movements exceeding 10%, whether upward or downward, are escalated for review. Where the estimated net realisable value is more than 10% below carrying value, the matter is investigated and an appropriate write-down is considered in accordance with the Group's accounting policies and applicable accounting standards. An increase in market price will not result in inventory being carried above cost, except for a permitted reversal of a previous write-down. The net realisable value of the overall inventory portfolio is reviewed quarterly and reported to the Audit Committee.

(viii) *Risk management and regulatory compliance*

An annual risk assessment covers market-price volatility, liquidity, counterfeiting, fraud, regulatory developments and other material market risks. The Company Secretary monitors compliance with the GEM Listing Rules and other applicable legal and regulatory requirements. Customer due diligence and anti-money laundering procedures apply to significant or unusual transactions. Enhanced due diligence and know-your-client documentation are required for card transactions exceeding HK\$1.0 million, whether in a single transaction or in aggregate over a 12-month period. Relevant anti-money laundering and counter-terrorist financing matters are reported quarterly to the Company's compliance officer. Required licences, permits and consumer-protection notices are also monitored and maintained.

(ix) *Internal audit and annual effectiveness review*

The internal control framework is audited at least annually. The audit covers inventory, sales and cash processing, net realisable value and impairment assessments, compliance with approved financial caps and compliance with the Group's internal policies. Significant findings are reported to the Board and addressed through documented rectification plans specifying responsible persons and target completion dates. The Board and the Audit Committee review the adequacy and effectiveness of the Group's risk management and internal control systems at least annually. Management provides confirmation regarding their implementation and effectiveness. The Audit Committee may also initiate special reviews, and the external auditors are granted access to relevant records and personnel.

The internal control policy for the Trading Card Business is reviewed at least annually and following any material change, breach or incident. Through these arrangements, the Board considers that it can effectively monitor the development and operation of the Trading Card Business, manage the Group's financial exposure and safeguard the assets and interests of the Company and the Shareholders.

CLARIFICATION OF THE CONTENT OF THE ARTICLE

Reference is made to the Article, which contained statements to the effect that (i) trading cards with an aggregate value of approximately HK\$80 million were displayed in 26 display cabinets at the retail store of HKTCG; and (ii) Mr. Cheung invested approximately HK\$60 million in establishing HKTCG.

The Company wishes to clarify the relevant statements as follows: (i) the trading cards with an aggregate value of approximately HK\$80 million displayed at the retail store of HKTCG comprise cards from Mr. Cheung's personal collection and cards provided by other individual collectors. All such cards remain the property of their respective owners and are placed at the retail store of HKTCG solely for exhibition and marketing purposes. The estimated aggregate fair value of approximately HK\$80 million was determined using a market comparison approach by reference to independently verifiable market information and recent transactions in the secondary trading card market; and (ii) the reference statement of investment of approximately HK\$60 million in the Article should be understood as referring to Mr. Cheung's then estimate of the potential resources over the next three to five years that might be required for the ongoing development of HKTCG, subject to periodic review having regard to HKTCG's business performance, market conditions and operational requirements following its initial period of operation. Accordingly, the statement in the Article should not be interpreted as meaning that Mr. Cheung had already contributed or irrevocably committed HK\$60 million to HKTCG, or that the Company had received or was entitled to receive such amount.

By order of the Board of
EDICO Holdings Limited
Ip Tsz King
Executive Director

Hong Kong, 3rd September 2026

As at the date of this announcement, the executive Directors are Mrs. Donati Chan Yi Mei Amy (chief executive officer), Mr. Ip Tsz King and Ms. Ma Chui Ki Venus; and the independent non-executive Directors are Mr. Iu Wai Kit, Mr. Tang Chi Chiu and Mr. So Yiu Tung.

This announcement, 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 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 "Latest Listed Company Information" page of the website of the Stock Exchange for a minimum period of 7 days from the date of its publication and on the Company's website at www.edico.com.hk.