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Super Strong Holdings Limited
宏強控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 8262)

ANNUAL RESULTS ANNOUNCEMENT
FOR THE YEAR ENDED 30 JUNE 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.

*This announcement, for which the directors (the “**Directors**”) of Super Strong 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.*

ANNUAL RESULTS

The board of Directors (the “**Board**”) of the Company is pleased to announce the audited consolidated results of the Company and its subsidiaries (collectively, the “**Group**”) for the year ended 30 June 2026 (the “**Reporting Period**”), which have been audited and agreed by the auditor of the Company, together with the audited comparative figures for the year ended 30 June 2025 as follows:

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 2026

	<i>Notes</i>	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
Revenue	3	73,589	98,165
Direct costs		<u>(61,804)</u>	<u>(90,561)</u>
Gross profit		11,785	7,604
Interest revenue		1,173	2,034
Other incomes, gains and (losses)	4	(4,703)	(2,196)
Administrative expenses		<u>(15,886)</u>	<u>(18,482)</u>
Loss from operation		(7,631)	(11,040)
Finance costs		(51)	(115)
Fair value changes for contingent consideration payable		486	(42)
Share of profit of an associate		<u>304</u>	<u>853</u>
Loss before tax		(6,892)	(10,344)
Income tax (expense)/credit	5	<u>(26)</u>	<u>9</u>
Loss and total comprehensive expense for the year	6	<u>(6,918)</u>	<u>(10,335)</u>
Loss per share	8		
Basic (HK cents)		<u>(0.75)</u>	<u>(1.21)</u>
Diluted (HK cents)		<u><u>(0.75)</u></u>	<u><u>(1.21)</u></u>

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Notes	2026 HK\$'000	2025 HK\$'000
Non-current assets			
Plant and equipment		219	554
Right-of-use assets		618	1,512
Investment in an associate	9	4,484	5,297
Deferred tax assets		62	88
Deposits and prepayments		<u>29,445</u>	<u>29,391</u>
		<u>34,828</u>	<u>36,842</u>
Current assets			
Trade receivables	10	9,606	4,282
Other receivables, deposits and prepayments		1,113	15,832
Contract assets		21,360	25,874
Bank balances and cash		<u>25,489</u>	<u>22,762</u>
		<u>57,568</u>	<u>68,750</u>
Current liabilities			
Trade payables	11	2,210	3,882
Other payables, retention payables and accrued charges		18,396	22,481
Contract liabilities		1,400	955
Tax payable		269	318
Lease liabilities		<u>509</u>	<u>1,358</u>
		<u>22,784</u>	<u>28,994</u>
Net current assets		<u>34,784</u>	<u>39,756</u>
Total assets less current liabilities		<u>69,612</u>	<u>76,598</u>
Non-current liabilities			
Lease liabilities		<u>119</u>	<u>187</u>
Net assets		<u><u>69,493</u></u>	<u><u>76,411</u></u>
Capital and reserves			
Share capital	12	9,233	9,233
Reserves		<u>60,260</u>	<u>67,178</u>
Total equity		<u><u>69,493</u></u>	<u><u>76,411</u></u>

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2026

	Attributable to owners of the Company				
	Share capital <i>HK\$'000</i>	Share premium <i>HK\$'000</i>	Capital contribution <i>HK\$'000</i>	Retained profits <i>HK\$'000</i>	Total <i>HK\$'000</i>
At 1 July 2024	7,959	40,578	11,572	24,322	84,431
Total comprehensive expense for the year	—	—	—	(10,335)	(10,335)
Issue of shares on placement (note 12)	<u>1,274</u>	<u>1,041</u>	<u>—</u>	<u>—</u>	<u>2,315</u>
At 30 June 2025	<u>9,233</u>	<u>41,619</u>	<u>11,572</u>	<u>13,987</u>	<u>76,411</u>
At 1 July 2025	9,233	41,619	11,572	13,987	76,411
Total comprehensive expense for the year	<u>—</u>	<u>—</u>	<u>—</u>	<u>(6,918)</u>	<u>(6,918)</u>
At 30 June 2026	<u>9,233</u>	<u>41,619</u>	<u>11,572</u>	<u>7,069</u>	<u>69,493</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 30 June 2026

1. GENERAL INFORMATION

Super Strong Holdings Limited (the “**Company**”) was incorporated and registered as an exempted company with limited liability in the Cayman Islands on 22 September 2015 and its shares are listed on GEM of The Stock Exchange of Hong Kong Limited (“**the Stock Exchange**”) on 30 March 2016. The registered office of the Company is located at PO Box 309, Ugland House, Grand Cayman KY1-1104, Cayman Islands. The principal place of business of the Company is located at Unit 1101, 11/F, Horizon Sea, 33 Hung To Road, Kowloon, Hong Kong.

The principal activity of the Company is investment holding. The principal activities of its subsidiaries are the provision of property construction services in Hong Kong.

2. ADOPTION OF NEW AND REVISED HKFRS ACCOUNTING STANDARDS

In the current year, the Group has adopted all the new and revised HKFRS Accounting Standards issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”) that are relevant to its operations and effective for its accounting year beginning on 1 July 2025. HKFRS Accounting Standards comprise Hong Kong Financial Reporting Standards (“**HKFRS**”); Hong Kong Accounting Standards (“**HKAS**”); and Interpretations. The adoption of these new and revised HKFRS Accounting Standards did not result in significant changes to the Group’s accounting policies, presentation of the Group’s consolidated financial statements and amounts reported for the current year and prior years.

The Group has not applied the new and revised HKFRS Accounting Standards that have been issued but are not yet effective. The Group has already commenced an assessment of the impact of these new and revised HKFRS Accounting Standards but is not yet in a position to state whether these new and revised HKFRS Accounting Standards would have a material impact on its results of operations and financial position.

3. REVENUE AND SEGMENT INFORMATION

Revenue represents the fair value of amounts received and receivable from construction services. An analysis of the Group’s revenue is as follows:

	2026 <i>HK\$’000</i>	2025 <i>HK\$’000</i>
Construction services	<u>73,589</u>	<u>98,165</u>

Segment information

For the purpose of resources allocation and performance assessment, the chief operating decision maker (i.e. the chief executive of the Group) reviews the overall results and financial position of the Group, which are prepared based on the same accounting policies. Accordingly, the Group presents only one single operating segment and no further analysis is presented.

Geographical information

No geographical information is presented as the Group's revenue is all derived from Hong Kong based on the location of services delivered and the Group's non-current assets are physically located in Hong Kong.

Timing of revenue recognition

All timing of revenue recognition is over time for the years ended 30 June 2026 and 2025.

Information about major customers

Revenue from customers that accounted for 10% or more of the Group's total revenue during the year is as follows:

	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
Customer A	N/A*	53,530
Customer B	<u>65,619</u>	<u>35,417</u>

* The corresponding revenue did not contribute over 10% of the total revenue of the Group.

Construction service fee income

The Group provides construction service to the customers. When the progress towards complete satisfaction of the performance obligations of a construction contract can be measured reasonably, revenue from the contract and the contract costs are recognised using the percentage of completion method, measured by reference to the percentage of contract costs incurred to date to the estimated total contract costs for the contract. This method provides the most reliable estimate of the percentage of completion.

When the progress towards complete satisfaction of the performance obligations of a construction contract cannot be measured reasonably, revenue is recognised only to the extent of contract costs incurred that are expected to be recoverable.

The customers pay the contract prices to the Group according to the payment schedules as stipulated in the contracts. If the service rendered by the Group exceeds the payments, a contract asset is recognised. If the payments exceed the service rendered, a contract liability is recognised.

The contract price is allocated to the performance obligations based on the relative stand-alone selling prices of the performance obligations. The stand-alone selling prices are determined by applying the expected cost plus a margin approach.

4. OTHER INCOMES, GAINS AND (LOSSES)

	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
Exchange (loss)/gain	(9)	49
Gain on disposal of property, plant and equipment	42	–
Gain on lease termination	26	–
(Provision)/reversal of allowance for bad and doubtful debts for trade receivables, net	(528)	1,263
Reversal of allowance for bad and doubtful debts for other receivables	565	–
Provision of allowance for bad and doubtful debts for contract assets, net	(3,731)	(4,295)
Impairment loss on investment in an associate	(1,117)	–
Sundry income	49	787
	<u>(4,703)</u>	<u>(2,196)</u>

5. INCOME TAX EXPENSE/(CREDIT)

	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
Hong Kong Profits Tax		
– Current year	–	–
– Under-provision in prior years	–	2
	–	2
Deferred taxation – current year	26	(11)
	<u>26</u>	<u>(9)</u>

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

No Hong Kong profits tax has been provided as the Group has sufficient tax losses to offset the estimated assessable profits for the years ended 30 June 2026 and 2025.

The income tax expense/(credit) for the year can be reconciled to the loss before taxation per the consolidated statement of profit or loss and other comprehensive income as follows:

	2026 HK\$'000	2025 <i>HK\$'000</i>
Loss before taxation	<u>(6,892)</u>	<u>(10,344)</u>
Tax at the domestic tax rate	(1,137)	(1,707)
Tax effect of expenses not deductible for tax purpose	1,120	902
Tax effect of income not taxable for tax purpose	(282)	(423)
Tax effect of estimated tax losses not recognised	652	1,393
Tax effect of utilisation of tax losses not previously recognised	(327)	(176)
Under-provision in prior years	<u>–</u>	<u>2</u>
Income tax expense/(credit)	<u><u>26</u></u>	<u><u>(9)</u></u>

6. LOSS FOR THE YEAR

	2026 HK\$'000	2025 <i>HK\$'000</i>
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The Group's loss for the year is stated after charging/(crediting) the following:

Auditor's remuneration	650	650
Directors' remuneration	4,912	6,586
Other staff costs:		
Salaries and other benefits	12,583	11,771
Retirement benefit schemes contributions	353	333
Total staff costs*	<u>17,848</u>	<u>18,690</u>
Depreciation of plant and equipment	335	429
Depreciation of right-of-use assets	888	1,538
Gain on lease termination	(26)	–
Gain on disposal of property, plant and equipment	<u>(42)</u>	<u>–</u>

* The staff costs were expensed in direct costs and administrative expenses amounting to HK\$9,470,000 (2025: HK\$9,409,000) and HK\$8,378,000 (2025: HK\$9,281,000) respectively.

7. DIVIDENDS

No dividend was proposed for the years ended 30 June 2026 and 30 June 2025.

8. LOSS PER SHARE

The calculation of the basic and diluted loss per share is based on the following:

Loss

	2026 HK\$'000	2025 HK\$'000
Loss for the purpose of calculating basic and diluted loss per share	<u>(6,918)</u>	<u>(10,335)</u>

Number of shares

	2026 '000	2025 '000
Issued ordinary shares at 1 January	923,290	795,940
Effect of consideration shares issued	<u>—</u>	<u>60,360</u>
Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share	<u>923,290</u>	<u>856,300</u>

9. INVESTMENT IN AN ASSOCIATE

	2026 HK\$'000	2025 HK\$'000
Unlisted investment:		
Share of net assets	2,656	2,352
Goodwill	<u>2,945</u>	<u>2,945</u>
	5,601	5,297
Impairment losses	<u>(1,117)</u>	<u>—</u>
	<u>4,484</u>	<u>5,297</u>

On 4 July 2024, the Group acquired 45% equity interest of Expert Lead Holdings Limited, a private company established in the British Virgin Islands (“BVI”), with its wholly-owned subsidiary, Soar Construction Engineering Co. Limited (“**Soar Construction**”), a private company established in Hong Kong, at a consideration of approximately HK\$4,444,000 (including the initial consideration of HK\$3,500,000 and contingent consideration payable of approximately HK\$944,000).

Details of investment in an associate as at 30 June 2026 and 2025 are as follows:

Name	Principal place of business/country of incorporation	% of ownership interests/voting rights held by the Group	Principal activities
Expert Lead Holdings Limited	BVI	directly 45%	Investment holding
Soar Construction	Hong Kong	indirectly 45%	Construction work

The following table shows information of the associate that is material to the Group. The associate is accounted for in the consolidated financial statements using the equity method. The summarised financial information presented is based on the financial statements of the associate prepared under HKFRS Accounting Standards.

	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
At 30 June:		
Non-current assets	313	418
Current assets	8,575	8,099
Current liabilities	<u>(2,985)</u>	<u>(3,290)</u>
Net assets	<u>5,903</u>	<u>5,227</u>
Group's share of net assets	2,656	2,352
Goodwill	<u>1,828</u>	<u>2,945</u>
Group's share of carrying amount of interests	<u>4,484</u>	<u>5,297</u>
		From 4 July 2024 (date of acquisition) to 30 June 2025
	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
Period ended 30 June:		
Revenue	7,744	10,691
Profit	677	1,895
Total comprehensive income	677	1,895

10. TRADE RECEIVABLES

	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
Trade receivables	10,524	4,672
Less: allowance for bad and doubtful debts	<u>(918)</u>	<u>(390)</u>
	<u>9,606</u>	<u>4,282</u>

The Group allows a credit period of 30 to 60 days to its customers for construction works. An ageing analysis of the trade receivables, presented based on the invoice date at the end of the reporting period, is as follows:

	2026 HK\$'000	2025 <i>HK\$'000</i>
0 – 30 days	<u>9,606</u>	<u>4,282</u>

Before accepting any new customer, the Group assesses the potential customer's credit quality and defines credit limits by customer. Credit limits attributable to customers are reviewed regularly. Approximately 100% (2025: 100%) of trade receivables as at 30 June 2026, that are neither past due nor impaired have good credit quality. These customers have no default of payment in the past.

The movements in the allowance for doubtful debts during the year are as follows:

	2026 HK\$'000	2025 <i>HK\$'000</i>
Balance at beginning of year	390	1,653
Provision/(reversal) of impairment losses recognised, net	<u>528</u>	<u>(1,263)</u>
Balance at end of year	<u>918</u>	<u>390</u>

The Group applies the simplified approach under HKFRS 9 to provide for expected credit losses using the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The expected credit losses also incorporate forward looking information.

	Current	Within 90 days past due	Over 90 days past due	Over 180 days past due	Over 1 year past due	Total
At 30 June 2026						
Weighted average expected loss rate	5%	0%	0%	0%	100%	
Receivable amount (HK\$'000)	10,134	–	–	–	390	10,524
Loss allowance (HK\$'000)	528	–	–	–	390	918
At 30 June 2025						
Weighted average expected loss rate	0%	0%	0%	0%	100%	
Receivable amount (HK\$'000)	4,282	–	–	–	390	4,672
Loss allowance (HK\$'000)	–	–	–	–	390	390

11. TRADE PAYABLES

The credit period granted to the Group by suppliers and subcontractors is 30 to 60 days. The following is an ageing analysis of trade payables presented based on the invoice date at the end of the reporting period:

	2026 <i>HK\$'000</i>	2025 <i>HK\$'000</i>
0 – 30 days	<u>2,210</u>	<u>3,882</u>

12. SHARE CAPITAL

	Number of shares	Amount <i>HK\$'000</i>
Ordinary shares of HK\$0.01 each		
Authorised:		
At 1 July 2024, 30 June 2025, 1 July 2025 and 30 June 2026	<u>2,000,000,000</u>	<u>20,000</u>
Issued and fully paid:		
At 1 July 2024	795,940,000	7,959
Issue of shares on placement (<i>note</i>)	<u>127,350,000</u>	<u>1,274</u>
At 30 June 2025, 1 July 2025 and 30 June 2026	<u>923,290,000</u>	<u>9,233</u>

Note: On 31 December 2024 (after trading hours), the Company entered into the subscription agreement with the subscriber, pursuant to which the Company conditionally agreed to issue and allot, and the subscriber conditionally agreed to subscribe for, an aggregate of 127,350,000 subscription shares at the subscription price of HK\$0.019 per subscription share. The subscription was completed on 9 January 2025 and the premium on the issue of shares, amounting to approximately HK\$1.0 million (net of share issue expenses of HK\$0.1 million), was credited to the Company's share premium account.

All issued shares rank *pari passu* in all respects including all rights as to dividends, voting and return of capital.

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximising the return to owners through the optimisation of the debt and equity balance. The Group's overall strategy remains unchanged from prior year.

The capital structure of the Group consists of debt and equity of the Group, comprising issued share capital and reserves. Management of the Group reviews the capital structure regularly taking into account the cost of capital and the risk associated with the capital. The Group will balance its overall capital structure through issue of new shares or raise of new borrowings.

13. LITIGATIONS

Loan to third parties

On 5 December 2022, KV, a wholly owned subsidiary of the Group, commenced a legal action for the outstanding loan amounting to HK\$15,000,000, related interest and costs of the action from the Borrowers. On 19 July 2023, KV received a written judgment (the “**Judgment**”) from the Registrar of the High Court which states the Borrowers need to pay the outstanding amounts, interest and legal costs to KV. On 4 December 2024, the Company filed a creditor’s petitioner to Petition for an order for bankruptcy against the Borrowers. Since the Borrower agrees to pay off the entire judgement debt, the hearing of the Petition has been adjourned several times by consent.

On 5 December 2025, the High Court issued a sale order authorizing the sale of the assets pledged as collateral to satisfy the judgment debt. During the current year, KV received aggregate cash installment payments of HK\$3,125,000 from the Borrowers and received net proceeds of approximately HK\$12,780,000 on 28 April 2026 following the execution of the sale order. The total cumulative receipts of HK\$15,905,000 were applied toward settling the principal amount, accrued interest, and associated legal costs. As at 30 June 2026, the debt due to KV has not been fully settled. Further legal actions are being considered and pursued to recover the remaining outstanding amounts.

Claim

On 21 August 2024, More Wealth Development Limited (the “**Plaintiff**”) made a claim to KV arising from a joint venture agreement. The Plaintiff states KV breached the clauses of the joint venture agreement and claims against KV for damages, interest, costs and further and/or other relief. Following the repayment of the loan to the third party in April 2026, KV has been negotiating with the Plaintiff to withdraw the claim. As there is no formal legal confirmation of withdrawal from the Plaintiff yet, and no further developments in the legal proceedings, the outcome remains uncertain at this stage. The directors of the Company do not expect that the outcome of this legal proceeding will have a material adverse effect on the Group’s financial position or results of operations.

BUSINESS REVIEW AND OUTLOOK

During the Reporting Period, the Group actively pursued business opportunities and submitted 17 tenders for construction projects with an aggregate value of approximately HK\$532 million. Adopting a disciplined and risk-conscious approach, we prioritised tenders offering reasonable profit margins, thereby providing a stable foundation for sustainable operations. Although the competitive landscape and the softening property market in Hong Kong presented challenges, we successfully secured new projects with a total contract sum of approximately HK\$235 million, demonstrating our ability to operate effectively in a complex market environment.

The Group remained focused on a key project with a contract sum of approximately HK\$190 million, which commenced in the previous financial year. Progress during the Reporting Period remained steady and on schedule, reflecting our strong execution capabilities and effective project management. We also maintained close supervision of projects that had been substantially completed in prior years to ensure timely finalisation and uphold our reputation for quality and reliability.

During the Reporting Period, the Group's financial position remained robust, supported by a healthy balance sheet and a relatively low gearing ratio. This sound financial footing enhanced our capacity to withstand short-term market fluctuations while preserving flexibility to pursue growth as conditions improve. Prudent capital management continued to be a core strength, enabling the Group to respond swiftly and strategically to changing market conditions.

The Directors recognise that the performance of the construction sector is closely linked to developments in the Hong Kong property market. Encouragingly, recent macroeconomic trends suggest gradual stabilisation. Property prices have shown signs of levelling off, while interest rates have remained relatively stable, contributing to improved market sentiment. At the same time, the Hong Kong Government's sustained commitment to land supply, public housing programmes and infrastructure investment is expected to support demand for construction services over the medium to long term. These initiatives provide a favourable backdrop for industry recovery and create a supportive environment for well-positioned contractors.

Looking ahead, the Board remains cautiously optimistic about the gradual recovery of the property sector and its positive impact on the construction industry. As public housing projects and infrastructure investments continue to gain momentum, the Group is well placed to capture suitable business opportunities. While industry competition remains intense, we believe our sound financial position, operational agility and market expertise will enable us to succeed in this evolving landscape.

The Directors will continue to adopt a forward-looking approach, carefully assessing potential projects to ensure alignment with our long-term objectives. By focusing on our core competencies, pursuing high-quality projects and maintaining our commitment to operational excellence, the Group is well positioned to manage challenges and support long-term growth. We remain dedicated to creating sustainable value for our shareholders while contributing to the development of Hong Kong's construction and property sectors.

FINANCIAL REVIEW

Revenue

Our revenue decreased from approximately HK\$98.2 million for the year ended 30 June 2025 to approximately HK\$73.6 million for the year ended 30 June 2026, representing a decrease of approximately 25.0%. This decrease was mainly due to a decline in construction orders taken up during the year.

Direct Cost

Our direct costs decreased from approximately HK\$90.6 million for the year ended 30 June 2025 to approximately HK\$61.8 million for the year ended 30 June 2026, representing a decrease of approximately 31.8%. This decrease was in line with the decline in revenue and also reflects the intense market competition.

Gross Profit

The Group's gross profit increased by approximately 55.0%, from approximately HK\$7.6 million for the year ended 30 June 2025 to approximately HK\$11.8 million for the year ended 30 June 2026. This increment was primarily attributable to the drop in direct costs exceeded the decline in revenue. Consequently, the gross profit margin also increased from approximately 7.7% for the year ended 30 June 2025 to approximately 16.0% for the year ended 30 June 2026, reflecting the effectiveness of cost control measures.

Administrative Expenses

The Group's administrative expenses decreased by approximately 14.0%, from approximately HK\$18.5 million for the year ended 30 June 2025 to approximately HK\$15.9 million for the year ended 30 June 2026. This reduction was mainly attributable to a decrease in depreciation and total staff costs.

Other Income, Gains and (Losses)

The Group's other losses increased from approximately HK\$2.2 million for the year ended 30 June 2025 to approximately HK\$4.7 million for the year ended 30 June 2026, representing a significant increase of approximately 114.2%. This increase was primarily attributable to the impairment loss on investment in an associate and provision for allowance for bad and doubtful debts related to trade receivables.

Income Tax (Expense)/Credit

The Group recorded an income tax expense of approximately HK\$26,000 for the year ended 30 June 2026, compared with an income tax credit of approximately HK\$9,000 for the year ended 30 June 2025. The change was primarily attributable to a reduction in deferred tax credits.

Loss and Total Comprehensive Expense for the Year Ended 30 June 2026

Loss and total comprehensive expense for the year was approximately HK\$6.9 million for the year ended 30 June 2026 (30 June 2025: approximately HK\$10.3 million). The reduction in loss was primarily attributable to the net effect of (i) a decrease in administrative expenses; (ii) an increase in gross profit; and (iii) impairment loss on investment in an associate for the year ended 30 June 2026.

LIQUIDITY AND FINANCIAL RESOURCES

The Group continued to maintain a healthy liquidity position during the year ended 30 June 2026. As at 30 June 2026, the Group held bank balances and cash of approximately HK\$25.5 million (30 June 2025: approximately HK\$22.8 million). There were no outstanding interest-bearing borrowings as at 30 June 2026 (30 June 2025: Nil), and the current ratio improved to approximately 2.5 times as at 30 June 2026 (30 June 2025: approximately 2.4 times).

As at 30 June 2026, the Group had total assets of approximately HK\$92.4 million (30 June 2025: approximately HK\$105.6 million), which was financed by total liabilities and shareholders' equity of approximately HK\$22.9 million (30 June 2025: approximately HK\$29.2 million) and approximately HK\$69.5 million (30 June 2025: approximately HK\$76.4 million), respectively.

GEARING RATIO

The gearing ratio is calculated as total loans and borrowings (interest-bearing bank borrowings) divided by total equity as at the respective reporting date. As at 30 June 2026, the Group had no outstanding interest-bearing borrowings, resulting in a gearing ratio of nil (30 June 2025: nil).

TREASURY POLICY

The Group has adopted a prudent financial management approach towards its treasury policies and thus maintained a healthy liquidity position throughout the year ended 30 June 2026. The Group strives to reduce exposure to credit risk by performing ongoing credit assessments and evaluations of the financial status of its customers. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

PLEDGE OF ASSETS

As at 30 June 2026, the Group pledged its deposits paid for a life insurance policy with an aggregate net book value of approximately HK\$9.4 million (30 June 2025: approximately HK\$9.4 million) as collateral to secure bank facilities (2025: bank facilities) granted to the Group. In addition, the Group pledged cash deposits of approximately HK\$20.0 million (30 June 2025: approximately HK\$20.0 million) to secure performance bonds granted by third parties.

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

FOREIGN EXCHANGE EXPOSURE

The Group's monetary assets, liabilities and transactions are principally denominated in Hong Kong Dollars. For the year ended 30 June 2026, there was no significant exposure to foreign exchange rate fluctuations and the Group had not maintained any hedging policy against the foreign currency risk. The management will consider hedging significant currency exposure should the need arise.

CAPITAL STRUCTURE

As at 30 June 2026, the Company's issued share capital was HK\$9,232,900 (30 June 2025: HK\$9,232,900) and the number of its issued ordinary shares was 923,290,000 (30 June 2025: 923,290,000) of HK\$0.01 each.

COMMITMENTS

As at 30 June 2026, the Group did not have any capital commitment (30 June 2025: HK\$Nil).

SEGMENT INFORMATION

Segmental information is presented for the Group as disclosed on note 3 to the consolidated financial statements.

FUTURE PLANS FOR MATERIAL INVESTMENTS AND CAPITAL ASSETS

The Group did not have any plans for material investments or capital assets as of 30 June 2026.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Group did not have any material acquisitions or disposals of subsidiaries, associates or joint ventures during the year ended 30 June 2026.

EVENTS AFTER THE REPORTING PERIOD

Save as disclosed elsewhere in this announcement, the Group has no significant events after the reporting period.

FUND RAISING ACTIVITY

The Group did not conduct any equity fund raising activities during the year ended 30 June 2026.

CONTINGENT LIABILITIES

Performance guarantee is given by banks and third parties in favour of the Group's customers as security for the due performance and observance of the Group's obligations under contracts entered into between the Group and their customers for construction work. The Group has contingent liabilities to indemnify the banks and the third parties for any claims from customers under the guarantee due to the failure of the Group's performance.

At 30 June 2026 and 30 June 2025, no performance guarantee is given by banks.

At 30 June 2026, performance guarantees of approximately HK\$42,530,000 (30 June 2025: HK\$42,530,000) are given by third parties. Performance guarantees of approximately HK\$20,000,000 (30 June 2025: HK\$20,000,000) were secured by the Group's cash deposits, which will be released upon completion of the contract works.

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2026, the Group employed a total of 27 employees (30 June 2025: 29 employees). The staff costs, including Directors' emoluments, of the Group were approximately HK\$17.8 million for the year ended 30 June 2026 (30 June 2025: approximately HK\$18.7 million).

The Group promotes individuals based on their performance and development potential in the positions held. In order to attract and retain high quality staff, competitive remuneration package is offered to employees (with reference to market norms and individual employees' performance, qualification and experience). On top of basic salaries, bonuses may be paid with reference to the Group's performance as well as individual's performance. Other staff benefits include provision of retirement benefits, medical benefits and sponsorship of training courses. Share options or share awards may also be granted to eligible employees by reference to the Group's performance as well as individual contribution.

SIGNIFICANT INVESTMENTS HELD

Except for investment in its associate and subsidiaries, the Group did not hold any significant investments during the year ended 30 June 2026.

COMPETING INTERESTS

The Directors are not aware of any business or interest of the Directors nor the controlling shareholder of the Company nor any of their respective associates (as defined in the GEM Listing Rules) that compete 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 during the year ended 30 June 2026.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

Neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities during the year ended 30 June 2026.

CORPORATE GOVERNANCE CODE

The Company's corporate governance practices are based on the principles and code provisions as set out in the Corporate Governance Code (the "**CG Code**") in Appendix C1 of the GEM Listing Rules.

During the year ended 30 June 2026 and up to the date of this announcement, save for the deviation from code provision C.2.1 of the CG Code as explained below, the Company has applied the principles and complied with all the applicable code provisions of the CG Code contained in Appendix C1 to the GEM Listing Rules.

CHIEF EXECUTIVE OFFICER ("CEO")

Under the code provision C.2.1 of the Code, the roles of the chairman and the CEO should be separate and should not be performed by the same individual. The Board is in the process of finding an appropriate person to fill the vacancy of the CEO as soon as practicable. Meanwhile, the Board considers that the existing Board members are able to share the power and responsibilities of CEO among themselves.

CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the required standard set out in Rules 5.48 to 5.67 of the GEM Listing Rules as the code of conduct regarding securities transactions by the Directors in respect of the shares of the Company (the "**Code of Conduct**"). The Company has made specific enquiry to all Directors, and all Directors have confirmed that they have fully complied with the relevant required standard of dealings set out in the Code of Conduct during the year ended 30 June 2026.

AUDIT COMMITTEE

The Audit Committee currently consists of three members, namely Mr. Leung Tze Wai (Chairman), Ms. Fung Yuk Yiu and Mr. Cheng Wai Man Clement, all being INEDs. Mr. Leung Tze Wai currently serves as the Chairman of the Audit Committee, who has appropriate professional qualifications and experience in accounting matters. The members of the Audit Committee shall comprise non-executive Directors and shall be appointed or removed by the Board. If any member of the Audit Committee ceases to be a Director, he/she will cease to be a member of the Audit Committee automatically.

The Audit Committee must comprise a minimum of three members, at least one of whom is an INED with appropriate professional qualifications or accounting or related financial management expertise as required under Rule 5.28 of the GEM Listing Rules. In addition, the majority of the Audit Committee shall be INEDs.

The Group's results for the year ended 30 June 2026 had been reviewed by the Audit Committee before submission to the Board for approval. The Audit Committee is of the opinion that the financial statements of the Company and the Group for the year ended 30 June 2026 comply with applicable accounting standards, GEM Listing Rules and that adequate disclosures have been made.

SCOPE OF WORK OF ZHONGHUI ANDA CPA LIMITED

The figures in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss, other comprehensive income, consolidated statement of changes in equity and the related notes thereto for the year ended 30 June 2026 as set out in the preliminary announcement have been agreed by the Group's auditor, ZHONGHUI ANDA CPA Limited, to the amounts set out in the Group's audited consolidated financial statements for the year. The work performed by ZHONGHUI ANDA CPA Limited in this respect did not constitute an assurance engagement and consequently no opinion or assurance conclusion has been expressed by ZHONGHUI ANDA CPA Limited on preliminary announcement.

DIVIDEND

The Board does not recommend the payment of a final dividend for the year ended 30 June 2026 (30 June 2025: HK\$nil).

APPRECIATION

The Board would like to extend its sincere thanks to our shareholders, customers, subcontractors and business partners for their continuous support to the Group. We would also like to take this opportunity to thank all management members and staff for their hard work and dedication throughout the year.

By order of the Board
Super Strong Holdings Limited
Kwok Tung Keung
Chairman and executive Director

Hong Kong, 29 September 2026

As at the date of this announcement, the executive Directors are Mr. Kwok Tung Keung (Chairman), Mr. Tam Brown Lun, Ms. Wong Hui Yu and Ms. Kwok Pui Sze; and the independent non-executive Directors are Mr. Cheng Wai Man Clement, Ms. Fung Yuk Yiu and Mr. Leung Tze Wai.

This announcement will remain on the “Latest Listed Company Announcements” page of the Stock Exchange website at www.hkexnews.hk for at least seven days from the date of its publication and on the website of the Company at www.wmcl.com.hk.