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PACIFIC LEGEND GROUP LIMITED

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 8547)

CLARIFICATION ANNOUNCEMENT ON INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 31 DECEMBER 2025

Reference is made to the interim results announcement of **Pacific Legend Group Limited** (the “**Company**”, together with its subsidiaries, the “**Group**”) for the six months ended 31 December 2025 published on 26 February 2026 (the “**Results Announcement**”). Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Results Announcement.

The board of directors of the Company (the “**Board**”) wishes to clarify that, during the audit for the year ended 30 June 2026, a reclassification adjustment was made between **trade and other receivables** and **right-of-use assets** due to an inadvertent clerical classification error in the initial preparation of the financial statements.

Certain rental prepayments and lease-related deposits originally categorized under “Trade and other receivables” have now been reclassified to “Right-of-use assets” in accordance with Hong Kong Financial Reporting Standard 16 *Leases* (HKFRS 16).

The Board wishes to clarify the relevant finance line item presentation in the consolidated statement of financial position regarding the Depreciation of Right-of-Use Assets and Trade and other receivables on page 6 of the Results Announcement as follows:

Financial Line Item <i>(HKD)</i>	As Previously Disclosed <i>(HK\$'000)</i>	Reclassification/ Adjustment <i>(HK\$'000)</i>	Clarified/ As Restated <i>(HK\$'000)</i>
Right-of-Use Assets (Non-Current Assets) <i>(Note 12)</i>	6,728	20,498	27,226
Trade and other receivables (Current Assets) <i>(Note 13)</i>	50,266	(20,498)	29,768

Save for the clarification disclosed above, all other information contained in the Results Announcement remains unchanged. This clarification announcement is supplemental to and should be read in conjunction with the Results Announcement.

By order of the Board
Pacific Legend Group Limited
Wong Wing Man
Chairperson and Executive Director

Hong Kong, 5 October 2026

As at the date of this announcement, the Board comprises Ms. Wong Wing Man, Mr. Wong Sui Chi and Mr. Law Sai Kit as executive Directors; and Mr. So Alan Wai Shing, Mr. Lee Kwong Ming and Mr. Chan Kin Sun, as independent non-executive Directors.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited 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 of Hong Kong Limited at www.hkexnews.hk for at least seven days from the date of its posting. This announcement will also be published on the Company’s website at www.pacificlegendgroup.com.