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GBA HOLDINGS LIMITED

GBA 集團有限公司

(Incorporated in Bermuda with limited liability)
(Stock code: 00261)

SUPPLEMENTAL ANNOUNCEMENT RELATION TO PLACING OF NEW SHARES UNDER GENERAL MANDATE

Reference is made to the annual report of GBA Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") regarding the placing of new shares under general mandate (the "**Placing**") published on 3 September 2025 (the "**Placing announcement**"). Unless otherwise defined, capitalised terms used herein shall have the same meanings as those used in the Placing announcement.

In addition to the information disclosed in the section headed "Reason for the placing and use of proceeds" in Placing announcement, Details as follows:

The Group intends to allocate (i) approximately HK$4.31 million, equivalent to approximately 50% of the net proceeds from the Placing, to enrich its general working capital of the operation and expansion of the Group's corporate consulting services business including Business valuation, financial instrument valuation and Environmental, Social and Governance ("ESG") advisory.

The Group acquired Ticker Square Capital Limited ("TS") on 1 April 2025. TS principal business is delivering tailer-made corporate services and comprehensive financial consulting solutions to various financial institutions, operating under the framework of Hong Kong's Cap 571 (Securities and Futures Ordinance ("SFO")), as well as Hong Kong Exchange regulations and standards. TS service portfolio includes SFC license applications, ongoing financial and compliance support, and other professional services such as one-stop fund establishment planning, family office consulting, business valuation, internal control reviews, and ESG advisory services. The details refer to the announcement dated 1 April 2025.

The Group intends to allocate approximately HK$4.31 million, equivalent to approximately 50% of the net proceeds from the Placing for working capital. For context, the Group's TS revenue was approximately HK$2.2 million for the period from 1 January 2024 to 31 December 2024, approximately HK$0.5 million for the period from 1 January 2025 to 31 March 2025 and approximately HK$3.2 million for the period from 1 April 2025 to 31 August 2025. To diversify its business valuation, internal control review and ESG advisory and explore new revenue streams, the Group has established a dedicated team to seek new business opportunities among

listed companies in Hong Kong and enterprises in Asia. The aforementioned working capital will be used through the following two areas:

1. Talent Recruitment (HK$3.71 million): We plan to hire 5 staff members or consultants (based in Hong Kong or overseas) with deep expertise in the Asian financial markets. Their role will be to support the expansion of our customer base for corporate consulting services and financial business operations. The projected cost for this initiative is approximately HK$3.71 million over24-month.

2. IT Infrastructure Upgrades (HK$600,000): We will invest in IT-related initiatives—either by funding dedicated projects or engaging IT service providers—to upgrade our hardware and software systems. The estimated cost for this initiative is approximately HK$0.6 million over12-month.

(ii) approximately HK$1.72 million, equivalent to approximately 20% of the net proceeds from the Placing for the enrichment of general working capital for operating and expansion for the Company's finance business over 12 months; and (iii) the remaining net proceeds of approximately HK$2.58 million, equivalent to approximately 30% of the net proceeds from the Placing for the enrichment of general working capital including (a) salaries and allowance approximately HK$1.0 million with 6 months; (b) legal and professional fee approximately HK$1.0 million with 6 months; and (c) overheads for operation of the Group's general expenses approximately HK$0.58 million with 6 months.

The above supplemental information provided in this announcement does not affect other information contained in the Placing announcement and save as disclosed above, all other information in the Placing announcement remains unchanged.

By order of the Board
GBA HOLDINGS LIMITED
Ong Chor Wei
Chairman and Executive Director

Hong Kong, 16 September 2025

As at the date of this announcement, the executive Directors are Mr. Ong Chor Wei, Ms. Wong Misa and Ms. Lam Ka Lee and the independent non-executive Directors are Ms. Wu Wai Shan, Mr. Leung Gar-Gene Vincent and Ms. Chan Sheung Yu.