COMPUTER AND TECHNOLOGIES HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 00046)

PROFIT ALERT

This announcement is made by Computer And Technologies Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 13.09(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**") and the Inside Information Provisions (as defined in the Listing Rules) under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

The board of directors (the "**Board**") of the Company wishes to inform the shareholders (the "**Shareholders**") and potential investors of the Company that, based on a preliminary review of the unaudited consolidated management accounts of the Group for the year ended 31 December 2025 (the "**Financial Year**") and the information currently available to the Board, the Group is expected to record a net profit of not more than HK$20 million for the Financial Year, as compared with a net profit of HK$28.9 million for the year ended 31 December 2024.

Notwithstanding that the overall financial, business and operating positions of the Group remain healthy, the expected decline in net profit is primarily attributable to: (i) a decrease in the fair value of an investment property in Hong Kong of approximately HK$13 million (2024: HK$5.0 million), reflecting the downward adjustment in industrial property valuations in Hong Kong; and (ii) an additional tax provision of approximately HK$11 million (2024: HK$4.1 million) arising from the claim for enhanced deduction of certain research and development expenditures in previous years, details of which were set out in the Company's 2025 interim report and 2024 annual report.

The Company is in the process of finalising the consolidated final results of the Group for the Financial Year. The information contained in this announcement represents only the preliminary assessment made by the Board based on the information currently available and is subject to adjustment following further review by the Board, discussions with the auditors of the Company, and completion of the required audit procedures. The actual results of the Group for the Financial Year may be different from what is disclosed in this announcement.

Shareholders and potential investors are advised to read carefully the announcement of the audited consolidated final results of the Group for the Financial Year, which is expected to be published by the end of March 2026 pursuant to the Listing Rules.

Shareholders and potential investors are advised to exercise caution when dealing in the securities of the Company.

By Order of the Board
Computer And Technologies Holdings Limited
Ng Cheung Shing
Chairman

Hong Kong, 22 January 2026

As at the date of this announcement, the Board comprises Mr. Ng Cheung Shing, Mr. Cheung Wai Lam, Mr. Leung King San Sunny and Mr. Ng Kwok Keung as executive directors, and Ms. Chan Yuen Shan Clara, Mr. Poon Siu Hoi Casey, and Mr. Ting Leung Huel Stephen as independent non-executive directors.