ENERGY INTERNATIONAL INVESTMENTS HOLDINGS LIMITED
能 源 國 際 投 資 控 股 有 限 公 司*

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 353)

ANNOUNCEMENT OF RESULTS FOR THE YEAR ENDED 31 MARCH 2026

The board (the "**Board**") of directors (the "**Directors**") of Energy International Investments Holdings Limited (the "**Company**") set forth below the consolidated annual results (the "**Annual Results**") of the Company and its subsidiaries (together referred to as the "**Group**") for the year ended 31 March 2026 together with comparative figures for the year ended 31 March 2025.

CONSOLIDATED INCOME STATEMENT
For the year ended 31 March 2026

	Notes	**2026** *HK$'000*	2025 *HK$'000*
Revenue	4	**399,291**	151,679
Cost of sales and services rendered		**(98,828)**	(16,184)
Gross profit		**300,463**	135,495
Interest revenue	5(a)	**4,695**	7,544
Other income and other gains/(losses), net	5(b)	**(54,541)**	(31,009)
Selling and distribution expenses		**(2,741)**	(3,264)
Administrative expenses		**(75,708)**	(31,966)
Fair value (loss)/gain on investment properties	12	**(61,875)**	541,176
Gain on disposal of subsidiaries		**–**	95
Share of results of associates		**11,870**	12,713
Finance costs	7	**(17,078)**	(4,490)

* *For identification purpose only*

	Notes	**2026** ***HK$'000***	2025 *HK$'000*
Profit before income tax		**105,085**	626,294
Income tax expenses	8	**(36,559)**	(158,913)
Profit for the year	9	**68,526**	467,381
Profit for the year attributable to:			
– Owners of the Company		**61,880**	256,330
– Non-controlling interests		**6,646**	211,051
		68,526	467,381
		HK cent	*HK cent*
Earnings per share	11		
– Basic and diluted		**5.73**	23.72

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 March 2026

	2026	2025
	HK$'000	*HK$'000*
Profit for the year	**68,526**	467,381
Other comprehensive income/(expenses), net of tax		
Items that may be reclassified subsequently to profit or loss:		
Exchange differences on translation of financial statements of foreign operations	**89,477**	(16,835)
Share of other comprehensive expenses of associates	**(501)**	(4,657)
Reclassification adjustment for derecognition of interests in associates	**4,158**	–
Other comprehensive income/(expenses) for the year, net of tax	**93,134**	(21,492)
Total comprehensive income for the year	**161,660**	445,889
Total comprehensive income for the year attributable to:		
– Owners of the Company	**151,067**	236,878
– Non-controlling interests	**10,593**	209,011
	161,660	445,889

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
At 31 March 2026

	Notes	**2026** **HK$'000**	2025 HK$'000
Non-current assets			
Property, plant and equipment		**35,117**	31,241
Right-of-use assets		**7,081**	8,049
Investment properties	12	**2,120,740**	2,038,373
Intangible assets		**103,275**	–
Interests in associates	13	**–**	224,591
Goodwill		**275,247**	–
Derivative financial instrument		**–**	–
Deferred tax assets		**121,467**	–
		2,662,927	2,302,254
Current assets			
Inventories – finished goods		**11**	1,047
Trade and lease receivables	14	**258,979**	57,376
Prepayments, deposits paid and other receivables		**541,154**	8,832
Financial assets at fair value through profit or loss ("**FVTPL**")		**5,573**	6,203
Tax recoverable		**847**	–
Time deposits with original maturity over three months but not over one year		**261,119**	342,944
Cash and cash equivalents		**79,455**	14,296
		1,147,138	430,698
Current liabilities			
Trade payables	15	**173,739**	–
Accruals, deposits received and other payables		**313,519**	49,156
Bank borrowings		**320,722**	19,291
Other borrowing		**2,940**	2,940
Lease liabilities		**97**	1,236
Financial guarantee liabilities		**227,137**	–
Tax payables		**191,377**	4,657
		1,229,531	77,280
Net current (liabilities)/assets		**(82,393)**	353,418
Total assets less current liabilities		**2,580,534**	2,655,672

	Notes	**2026**	2025
		HK$'000	*HK$'000*
Non-current liabilities			
Deposits received		**10,899**	10,288
Preferred shares		**397,355**	395,457
Lease liabilities		**1,814**	1,804
Promissory notes		**73,586**	81,852
Deferred tax liabilities		**426,406**	366,319
		910,060	855,720
Net assets		**1,670,474**	1,799,952
Capital and reserves			
Share capital		**10,806**	10,806
Reserves		**1,455,957**	1,243,423
Equity attributable to owners of the Company		**1,466,763**	1,254,229
Non-controlling interests		**203,711**	545,723
Total equity		**1,670,474**	1,799,952

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 2026

1. GENERAL INFORMATION

The Company is a limited liability company incorporated and domiciled in the Cayman Islands. Its registered office is Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands and its principal place of business is changed to Units 1204–07, 12th Floor, Shui On Centre, 6–8 Harbour Road, Wanchai, Hong Kong with effect from 21 July 2025. The Company's shares are listed on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

As at 31 March 2026, the Directors consider the immediate parent and ultimate controlling party of the Company to be Cosmic Shine International Limited ("**Cosmic Shine**"), which is incorporated in the British Virgin Islands ("**BVI**"). This entity does not produce financial statements available for public use.

During the year ended 31 March 2026, the principal activities of the Group include:

– the leasing of oil and liquefied chemical terminal, together with its storage and logistics facilities (the "**Port and Storage Facilities**") and provision of agency services for trading of oil and liquefied chemical products in the People's Republic of China (the "**PRC**") (collectively the "**Oil and Liquefied Chemical Terminal**");

– the trading of electronic products (the "**Trading of Electronic Products**") in the PRC; and

– the provision of technology platform-based services to institutional funding partners and asset-side of customer credit in the PRC (the "**Technology Platform-Based Services**"), which is commenced during the year ended 31 March 2026 upon the completion of deemed acquisition of certain subsidiaries (Note 13).

These consolidated financial statements have been prepared in accordance with Hong Kong Financial Reporting Standard ("**HKFRS**") Accounting Standards, which collective term includes all individual HKFRSs, Hong Kong Accounting Standards ("**HKASs**") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (the "**HKICPA**"), and the disclosure requirements of the Hong Kong Companies Ordinance. These consolidated financial statements also comply with the applicable disclosure provisions of the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**").

These consolidated financial statements are presented in Hong Kong dollars ("**HK$**"), which is also the functional currency of the Company and all values are rounded to the nearest thousand ("**HK$'000**") except when otherwise stated.

2. APPLICATION OF AMENDMENTS TO HKFRS ACCOUNTING STANDARDS

The Group has applied amendments to HKAS 21, *Lack of Exchangeability* issued by the HKICPA for the first time, which are mandatorily effective for the current accounting period for the preparation of the consolidated financial statements.

The Group has not applied any new or amendments to HKFRS Accounting Standards that is not yet effective for the current accounting period. The application of amendments to HKAS 21 in the current year had no material impact on the Group's financial positions and performance for the current and prior years and/or on the disclosures set out in these consolidated financial statements.

3. BASIS OF PREPARATION

Material accounting policies that have been used in the preparation of these consolidated financial statements have been consistently applied to all the years presented unless otherwise stated.

The consolidated financial statements have been prepared under historical cost convention, except for investment properties, derivative financial instrument, financial assets at FVTPL, preferred shares and promissory notes, which are measured at fair value.

(a) Loss of controls over assets of Qinghai Forest Source Mining Industry Developing Company Limited ("QHFSMI") and Inner Mongolia Forest Source Mining Industry Developing Company Limited ("IMFSMI") and de-consolidating QHFSMI and IMFSMI

For the year ended 31 March 2025

*Ms. Leung Lai Ching ("**Ms. Leung**")'s legal status as director and legal representative in QHFSMI and IMFSMI remained unchanged in the absence of her cooperation*

Ms. Leung was a director and legal representative of both QHFSMI and IMFSMI. In September 2009, the sole shareholder of QHFSMI and IMFSMI (i.e. a wholly-owned subsidiary of the Company) resolved to remove Ms. Leung's capacity as director and legal representative of both QHFSMI and IMFSMI with immediate effect. However, the respective members of the board of directors and legal representative of QHFSMI and IMFSMI were not officially changed up to the date of this announcement as Ms. Leung, being the legal representative, was not cooperative and failed to provide the requested documents and corporate seals.

Transfer of exploration licence without the Company's acknowledgment, consent or approval

The Group acquired QHFSMI from Ms. Leung in 2007. QHFSMI was the holder of an exploration licence, which conferred QHFSMI the rights to conduct exploration work for the mineral resources in the titanium mine (the "**Mine**") at Xiao Hong Shan in Inner Mongolia, the PRC. In 2010, the Board discovered that the exploration licence held by QHFSMI was transferred to a company known as 內蒙古小紅山源森礦業有限公司 (in English, for identification purpose only, Inner Mongolia Xiao Hong Shan Yuen Xian Mining Industry Company Limited) ("**Yuen Xian Company**") at a consideration of RMB8,000,000 (the "**Change of Exploration Right Agreement**") without the Company's knowledge, consent or approval. Ms. Leung is one of the directors and the legal representative of Yuen Xian Company. Without the exploration licence, QHFSMI no longer had the rights to, among other things, carry out exploration of the mineral resources of the Mine, access to the Mine and neighbouring areas and has no priority in obtaining the mining rights of the Mine.

Final decision on the Change of Exploration Right Agreement

As soon as the Group had discovered the loss of QHFSMI's exploration licence, the Group commenced the legal proceedings against Ms. Leung for getting back the exploration licence. In March 2016, the Company received the final decision letter from the Qinghai Procuratorate that the Change of Exploration Right Agreement was invalid.

De-consolidating QHFSMI and IMFSMI

Given that (i) the discovery of the loss of significant assets of QHFSMI; (ii) Ms. Leung's legal status as director and legal representative in QHFSMI and IMFSMI remained unchanged; and (iii) the Group was unable to obtain the financial information of QHFSMI and IMFSMI, the Directors considered that the Group had no power over QHFSMI and IMFSMI, exposure, or rights, to variable returns from QHFSMI and IMFSMI and the ability to use its power to affect those variable returns.

Subsequent development following the obtaining of the PRC Court's final decision

After obtaining of the PRC Court's final decision, the Group instructed its PRC lawyers to seek the enforcement of the judgment with the view to regaining its controlling power over QHFSMI and IMFSMI. Further, the Group was previously given to understand by its legal advisers that Yuen Xian Company had obtained the mining licence on the Mine, which had caused complexity to the Group's enforcement efforts. The Group is taking legal advice from its PRC lawyers in this regard.

After making an overall review of its position in QHFSMI, IMFSMI and the Mine, the Group disposed the holding company of QHFSMI and IMFSMI on 5 November 2024 to limit the Group's loss on this matter. In the opinion of the Directors, the disposal did not result in any impact on the financial position and operations of the Group, as QHFSMI and IMFSMI had already been deconsolidated since 2010.

(b) Going concern basis

As at 31 March 2026, the Group's current liabilities exceeded its current assets by approximately HK$82,393,000. In view of this circumstance, the Directors have given careful consideration to the Group's liquidity requirements, operating performance, and available sources of financing to assess whether the Group has sufficient financial resources to continue as a going concern. The Directors have reviewed the Group's cash flow forecast covering a period of twenty-four months from 31 March 2026 (the "**Forecast**"), and taking into consideration the following factors:

(i) As of 31 March 2026, the Group's bank borrowing of approximately HK$300,854,000 is classified as current liability solely due to the inclusion of a standard repayable-on-demand clause in the loan agreement. Notwithstanding this accounting classification, the bank borrowing is subject to a contractual repayment schedule, under which approximately HK$11,353,000 is repayable within one year, approximately HK$11,353,000 is repayable between one and two years, and approximately HK$278,148,000 is repayable after two years from the end of the reporting period. The Group has consistently met its payment obligations, and the Directors believe that it will continue to comply with all terms under the existing banking facility. Based on the Group's long-term track record of timely debt servicing and the strength of our ongoing banking relationship, the Directors do not anticipate that the bank will exercise its right to demand immediate repayment, viewing such an occurrence as remote. Furthermore, the Directors believe it is highly feasible that the bank will grant a renewal of this facility upon its expiry, should such renewal be required;

(ii) Subsequently on 30 June 2026, Cosmic Shine agreed not to demand repayment of the advances at an aggregate amount of HK$31,750,000 until the Group had sufficient funds to repay the amounts and still be able to meet in full its financial obligations after repayment; and

(iii) On 30 June 2026, the Company entered into a deed of financial support (the "**Deed**") with a company (the"**Financier**") beneficially owned by an executive Director. Pursuant to the Deed, the Financier has unconditionally and irrevocably committed to provide financial support to the Company in relations to its continuing operations and debt repayment upon request for a period of 24 months from the date of the Deed, included but not limited to loan from the Financier to the Company. Any amounts drawn down from the Financier, if any, shall be unsecured, interest-free and repayable not less than 24 months from the drawdown date. The Directors have exercised due diligence in reviewing the appropriateness and financial capacity of the Financier, including reviewing the Financier's financial statements, verifying proof and legal status of assets, reviewing existing indebtedness, and considering the legality and enforceability of the Deed. The Directors are satisfied with the results of their due diligence and consider that at least HK$55,000,000 will be available for drawdown under the Deed. As of the date of approval of these consolidated financial statements, the Company has not requested for financial support under the Deed.

Consequently, the Directors have prepared these consolidated financial statements on a going concern basis.

4. REVENUE

	2026	2025
	HK$'000	*HK$'000*
Revenue from contracts with customers within the scope of HKFRS 15 at a point in time		
Disaggregated by major products or service lines:		
– Agency income for trading of oil and liquefied chemical products	**2,563**	–
– Trading of electronic products	**1,155**	988
– Affiliated services in relation to technology platform	**7,380**	–
	11,098	988
Revenue from contracts with customers within the scope of HKFRS 15 at over time		
Disaggregated by major products or service lines:		
– Technology platform-based income	**236,637**	–
Revenue from other sources		
Rental income from oil and liquefied chemical terminal	**151,556**	150,691
	399,291	151,679
Geographical markets		
The PRC	**399,291**	151,679

5. INTEREST REVENUE AND OTHER INCOME AND OTHER GAINS/(LOSSES), NET

(a) Interest revenue

	2026	2025
	HK$'000	*HK$'000*
Bank interest income	**4,695**	6,907
Loan interest income	**–**	637
	4,695	7,544

(b) Other income and other gains/(losses), net

	2026 *HK$'000*	2025 *HK$'000*
Net (impairment loss)/reversal of impairment loss under ECL model on:		
– trade and lease receivables	**(6,481)**	(2,518)
– deposits paid and other receivables	**(187,859)**	(174)
– financial guarantee liabilities	**82,317**	–
	(112,023)	(2,692)
Exchange loss, net	**–**	(1)
Loss on disposal of property, plant and equipment	**(588)**	(149)
Fair value loss on financial assets at FVTPL, net	**(630)**	(4,427)
Fair value gain/(loss) on preferred shares	**20,900**	(20,514)
Fair value loss on promissory notes	**(7,631)**	(3,370)
Gain on lease modification	**16**	–
Net gain on derecognition of interests in associates upon deemed acquisition of subsidiaries	**45,787**	–
Rental income from sub-letting of leased assets	**–**	44
Other losses	**(729)**	–
Sundry income	**357**	100
	(54,541)	(31,009)

6. SEGMENT INFORMATION

The Group manages its businesses by divisions, which are organised by a mixture of both business lines (products and services) and geographical delineation. In a manner consistent with the way in which information is reported internally to the Group's most senior executive management, being the Directors, for the purposes of resource allocation and performance assessment, the Group has presented the following reportable segments. No operating segments have been aggregated to form the following reportable segments.

– the Oil and Liquefied Chemical Terminal segment represents the business of the leasing of the Port and Storage Facilities located in Shandong Province, the PRC and owned by Shandong Shundong Port Services Company Limited ("**Shundong Port**"), an indirect non-wholly owned subsidiary of the Company, and the provision of agency services for trading of oil and liquefied chemical products.

– the Trading of Electronic Products segment represents the business of trading of electronic products in the PRC.

– the Technology Platform-Based Services segment represents the business of the provision of technology platform-based services to institutional funding partners and asset-side of customer credit and the provision of affiliated services in relation to technology platform in the PRC. The Group commenced this business during the year ended 31 March 2026 upon the completion of deemed acquisition of certain subsidiaries.

Customers from the Oil and Liquefied Chemical Terminal segment, Trading of Electronic Products segment and Technology Platform-Based Services segment are all located in the PRC (place of domicile). Geographical location of customers is based on the location at which the goods are delivered/services are rendered and the contracts are negotiated and entered into with the customers. No geographical location of non-current assets is presented as substantial non-current assets are physically based in the PRC.

Information about reportable segment results, assets and liabilities:

	Oil and Liquefied Chemical Terminal *HK$'000*	Trading of Electronic Products *HK$'000*	Technology Platform-Based Services *HK$'000*	Total *HK$'000*
For the year ended 31 March 2026				
Revenue from external customers	**154,119**	**1,155**	**244,017**	**399,291**
Reportable segment results	**76,379**	**(1,108)**	**41,296**	**116,567**
Amounts included in the measure of segment results:				
Interest revenue	**4,352**	**1**	**342**	**4,695**
Depreciation of property, plant and equipment	**(2,673)**	**–**	**(135)**	**(2,808)**
Depreciation of right-of-use assets	**(282)**	**–**	**–**	**(282)**
Fair value loss on investment properties	**(61,875)**	**–**	**–**	**(61,875)**
Fair value gain on preferred shares	**20,900**	**–**	**–**	**20,900**
Net (impairment loss)/reversal of impairment loss under ECL model on:				
– trade and lease receivables	**(8,680)**	**7**	**2,192**	**(6,481)**
– deposits paid and other receivables	**(299)**	**(3)**	**(187,567)**	**(187,869)**
– financial guarantee liabilities	**–**	**–**	**82,317**	**82,317**
Amounts not included in the measure of segment results but regularly reported to Directors:				
Interest expense on:				
– bank and other borrowings	**(16,787)**	**(176)**	**–**	**(16,963)**
– lease liabilities	**(29)**	**–**	**–**	**(29)**
	(16,816)	**(176)**	**–**	**(16,992)**
Income tax expenses	**(12,713)**	**–**	**(28,960)**	**(41,673)**
At 31 March 2026				
Segment assets	**2,638,475**	**1,257**	**778,264**	**3,417,996**
Additions to non-current assets during the year	**27,437**	**–**	**906**	**28,343**
Segment liabilities	**(1,169,309)**	**(3,155)**	**(826,583)**	**(1,999,047)**

	Oil and Liquefied Chemical Terminal *HK$'000*	Trading of Electronic Products *HK$'000*	Technology Platform-Based Services *HK$'000*	Total *HK$'000*
For the year ended 31 March 2025				
Revenue from external customers	150,691	988	–	151,679
Reportable segment results	644,456	(537)	–	643,919
Amounts included in the measure of segment results:				
Interest revenue	7,542	–	–	7,542
Depreciation of property, plant and equipment	(1,487)	–	–	(1,487)
Depreciation of right-of-use assets	(168)	–	–	(168)
Fair value gain on investment properties	541,176	–	–	541,176
Fair value loss on preferred shares	(20,514)	–	–	(20,514)
Net impairment loss under ECL model on:				
– trade and lease receivables	(2,511)	(7)	–	(2,518)
– deposits paid and other receivables	(181)	–	–	(181)
Amounts not included in the measure of segment results but regularly reported to Directors:				
Interest expense on:				
– bank and other borrowings	(4,295)	(33)	–	(4,328)
– lease liabilities	(24)	–	–	(24)
	(4,319)	(33)	–	(4,352)
Income tax expenses	(158,913)	–	–	(158,913)
At 31 March 2025				
Segment assets	2,493,008	3,494	–	2,496,502
Additions to non-current assets during the year	44,988	–	–	44,988
Segment liabilities	(825,383)	(3,022)	–	(828,405)

Reconciliations of reportable segment revenue

There was no inter-segment sale and transfer during the years ended 31 March 2026 and 2025.

No reconciliation of reportable and operating segment revenue is provided as the total revenue for reportable and operating segments is same as the Group's consolidated revenue.

Revenue from major customers:

	2026 ***HK$'000***	2025 *HK$'000*
Derived from Oil and Liquefied Chemical Terminal segment:		
– Customer A	**116,257**	114,111
– Customer B	**N/A***	31,421
	116,257	145,532

* The corresponding revenue did not contribute over 10% or more of the Group's revenue during the year ended 31 March 2026.

7. FINANCE COSTS

	2026	2025
	HK$'000	*HK$'000*
Interest on bank and other borrowings *(Note)*	**16,963**	4,328
Interest on promissory notes	**75**	–
Interest on lease liabilities	**40**	162
	17,078	4,490

Note: For the year ended 31 March 2026, interest on other borrowing of approximately HK$176,000 (2025: HK$33,000) was payable to a non-controlling shareholder of an indirect non-wholly owned subsidiary of the Company.

8. INCOME TAX EXPENSES

	2026	2025
	HK$'000	*HK$'000*
Current tax		
– PRC Enterprise Income Tax ("**EIT**")	**36,091**	1,047
Deferred tax – PRC		
– Current year	**468**	157,866
Income tax expenses	**36,559**	158,913

No provision for Hong Kong Profits Tax is recognised since the Group has no assessable profit in Hong Kong for the years ended 31 March 2026 and 2025.

Pursuant to rules and regulations of the Cayman Islands, BVI and Independent State of Samoa ("**Samoa**"), the Group is not subject to any income tax in the Cayman Islands, BVI and Samoa.

Under the EIT Law of the PRC (the "**PRC EIT Law**") and Implementation Regulations for the PRC EIT Law, the income tax rate of the PRC subsidiaries of the Group is 25% for the years ended 31 March 2026 and 2025.

Pursuant to the PRC EIT Law and other related regulations, non-PRC resident enterprises are levied withholding tax at 10%, 6% and various tax rates (unless reduced by tax treaties/arrangements) respectively on interest receivable from the PRC enterprises for income earned since 1 January 2008. The Group has adopted withholding tax rate of 10%, 6% and various tax rates on corporate income tax, value-added tax and other taxes for the PRC withholding tax purpose respectively during the years ended 31 March 2026 and 2025.

9. PROFIT FOR THE YEAR

The Group's profit for the year is stated after charging/(crediting) the following:

	2026	2025
	HK$'000	*HK$'000*
Auditor's remuneration		
– audit services	**1,300**	1,300
– non-audit services *(Note)*	**–**	50
Carrying amount of inventories sold	**1,078**	960
Depreciation of property, plant and equipment	**3,380**	1,772
Depreciation of right-of-use assets	**1,083**	2,782
Amortisation of intangible assets	**20,459**	–
Gross rental income from investment properties	**(151,556)**	(150,691)
Direct operating expenses arising from investment properties that generated rental income	**14,317**	11,935
Loss on disposal of property, plant and equipment	**588**	149
Staff costs (including Directors' remuneration)		
– Salaries, bonuses and allowances	**37,885**	16,853
– Retirement benefit scheme contributions	**1,554**	872
	39,439	17,725

Note: During the year ended 31 March 2026, auditor's remuneration on non-audit services of HK$1,120,000 were capitalised, in which HK$720,000 was directly attributable to the acquisition of additional 29.83% of the equity interest held by ordinary shareholders of Shundong Port that confers voting right and ordinary dividend right (the "**Common Equity Interest**") in Shundong Port, and the remaining HK$400,000 was directly attributable to the consolidation of subsidiaries as disclosed in note 13.

During the year ended 31 March 2025, auditor's remuneration on non-audit services of approximately HK$5,020,000 were capitalised, which were directly attributable to the acquisition of associates.

10. DIVIDENDS

No dividend was paid or proposed for ordinary shareholders of the Company during the years ended 31 March 2026 and 2025, nor has any dividend been proposed since the end of the reporting period.

11. EARNINGS PER SHARE

(a) Basic earnings per share

The calculation of basic earnings per share is based on the following profit attributable to the owners of the Company and weighted average number of ordinary shares outstanding.

	2026	2025
Earnings	***HK$'000***	*HK$'000*
Profit for the year attributable to owners of the Company	**61,880**	256,330
Number of shares	***'000***	*'000*
Weighted average number of ordinary shares for the purpose of basic earnings per share	**1,080,563**	1,080,563

(b) Diluted earnings per share

Diluted earnings per share for the years ended 31 March 2026 and 2025 are the same as the basic earnings per share, as the Company has no potential dilutive ordinary shares.

12. INVESTMENT PROPERTIES

	2026	2025
	HK$'000	*HK$'000*
Fair value		
At beginning of year	**2,038,373**	1,507,397
Additions *(Note)*	**24,475**	9,645
Disposal	**–**	(173)
Fair value adjustment	**(61,875)**	541,176
Exchange adjustments	**119,767**	(19,672)
At end of year	**2.120,740**	2,038,373

Note: During the year ended 31 March 2026, the Group and the major tenant of the Port and Storage Facilities entered into an agreement regarding the upgrade constructions of certain parts of the Port and Storage Facilities. Pursuant to the terms of this agreement, the tenant was responsible for the upgrade constructions, the Group agreed to grant a rental concession to the tenant during the construction period, and the ownership of the upgraded portion of the Port and Storage Facilities would transfer to the Group upon completion.

The Directors consider that the rental income foregone by the Group constitutes the consideration for the addition to the Port and Storage Facilities. Upon completion of the upgrade constructions, the conceded rental income of approximately HK$19,376,000 was recognised as rental income with the corresponding increase to investment properties (i.e. the Port and Storage Facilities) for the year ended 31 March 2026.

The investment properties held by the Group represents the oil and liquefied chemical terminal located in Shandong Province, the PRC.

13. INTERESTS IN ASSOCIATES

	2026	2025
	HK$'000	*HK$'000*
Cost of investments in associates *(Note)*	**–**	216,535
Share of post-acquisition profits and reserves	**–**	8,056
	–	224,591

Note: Included in cost of investments is goodwill of approximately HK$252,680,000 as at 31 March 2025.

On 17 June 2024, the Group acquired a 28% look-through effective economic interest in Shenzhen Xinheyuan Technology Co. Ltd (深圳信合元科技有限公司) (the "**Opco**"), a company incorporated in the PRC with limited liability, and its subsidiaries (collectively the "**Opco Group**") for a consideration of RMB200,000,000 satisfied as to RMB120,000,000 in cash and RMB80,000,000 by the issue of three tranches of promissory notes (collectively the "**Promissory Notes**") which shall vest upon the satisfaction of the profit guarantees during three profit measurement periods, from an independent third party (the "**Vendor**"). Prosperous Splendor Global Limited (the "**Target Company**"), being the ultimate holding company of the Opco through the contractual arrangements under certain structured contracts, and its subsidiaries are collectively referred to as the "**Target Group**". Pursuant to the acquisition agreement, a put option; and an early redemption option on the Promissory Notes are granted to the Company.

Upon the completion of the acquisition, the Group recognised an investment cost of associates of approximately HK$216,535,000, representing (i) the cash consideration of approximately HK$128,970,000; (ii) the fair value of the Promissory Notes of approximately HK$78,482,000; (iii) the fair value of put option of the Company of Nil; and (iv) the capitalised costs of approximately HK$9,083,000 which are directly attributable to the acquisition of the associates.

Further details of the acquisition of the associates were set out in the Company's announcements dated 17 June 2024 and 29 August 2024.

On 20 November 2025, the Company and Ms. Wong Wai Lam ("**Ms. Wong**"), a beneficial owner of 15% issued share capital of the Target Company and a director of the Target Company, entered into a concert party agreement (the "**Concert Party Agreement**") in respect of the Target Company, pursuant to which Ms. Wong agreed to act as a concert party of the Company and shall take concerted action with the Company when exercising her voting rights at meetings of the board of directors and shareholders of the Target Company. There is no consideration for the arrangement of the concert parties.

By entering into the Concert Party Agreement, a majority of the board of directors of the Target Company will be controlled by the Company, and the Company will control the voting rights of 55% at the shareholders' meetings of the Target Company. Therefore, the Board considers that the Company is able to exercise control over the Target Group by having the rights to vary returns from its involvement with the Target Group and having the ability to affect those returns through its power over the Target Group. The Target Group were accounted as subsidiaries of the Company from the effective date of the Concert Party Agreement, being 20 November 2025. The operating performance and financial position of the Target Group, excluding certain assets and liabilities of the Opco Group, were consolidated into the financial statements of the Group thereafter.

14. TRADE AND LEASE RECEIVABLES

At the end of the reporting period, the ageing analysis of trade and lease receivables based on the invoice date and net of loss allowance, is as follow:

	2026	2025
	HK$'000	*HK$'000*
0–90 days	**155,022**	28,927
91–180 days	**38,057**	28,282
181–365 days	**65,714**	–
Over 365 days	**186**	167
	258,979	57,376

As at 31 March 2026 and 2025, the Group did not hold any collateral over these balances.

15. TRADE PAYABLES

An aged analysis of trade payables based on the invoice date at the end of the reporting period is as follows:

	2026	2025
	HK$'000	*HK$'000*
0 to 90 days	**46,122**	–
91 to 180 days	**52,353**	–
181 to 365 days	**74,865**	–
Over 365 days	**399**	–
	173,739	–

16. EVENTS AFTER REPORTING DATE

(i) On 13 April 2026, 100,000,000 shares, 835,000,000 shares and 100,000,000 shares were duly allotted and issued by the Company to three subscribers, namely Mr. Sun Ke ("**Subscriber I**"), Cosmic Shine and Ms. Wong, respectively, at the price of HK$0.245 per share for a total consideration of HK$253,575,000 (the "**Subscriptions**") pursuant to the specific mandate obtained from the independent shareholders at the extraordinary general meeting (the "**EGM**") held on 2 April 2026.

Subscriber I is an independent third party, and Ms. Wong is a connected person of the Company in subsidiary level under the Listing Rules. Cosmic Shine is a controlling shareholder of the Company, and is legally and beneficially owned as to 50% by Mr. Cao Sheng and as to 20% by Mr. Liu Yong, both being executive Directors.

Further details of the Subscriptions were set out in the Company's announcements dated 24 December 2025, 14 January 2026, 13 February 2026, 2 April 2026 and 13 April 2026 and the Company's circular dated 6 March 2026.

(ii) On 30 June 2026, the Board confirmed that the actual profit of the Target Group for the year ended 31 March 2026 exceeded the guaranteed amount of RMB30 million, of which the determination of the actual profit was set out in the Company's announcement dated 17 June 2024. The vesting condition of the second tranche of the Promissory Notes (the "**Tranche PN2**") has been fulfilled, and hence the Tranche PN2 in the principal amount of RMB21,818,000 shall be vested immediately, finally and unconditionally and released to the Vendor (or his nominated entities as he may direct) within 30 days thereafter.

(iii) In June 2026, the Group redeemed a portion of its preferred shares, representing a principal amount of RMB90,000,000 for RMB118,000,000 (or equivalent to approximately HK$135,713,000). Out of this redemption cost, approximately HK$20,357,000 was contributed by the non-controlling interest of Shundong Port, which holds 15% of the Common Equity Interest of Shundong Port, in the form of a shareholder loan, and approximately HK$115,356,000 was contributed by the Group from the proceeds of the Subscriptions.

MANAGEMENT DISCUSSION AND ANALYSIS

OPERATING RESULTS

The Group is principally engaged in the leasing of the Port and Storage Facilities, the provision of agency services for trading of oil and liquefied chemical products, the trading of electronic products, and the provision of technology platform-based services to institutional funding partners and asset-side of customer credit in the PRC.

(i) Revenue

During the year ended 31 March 2026 (the "**Year**"), the Group's record revenue was approximately HK$399 million (2025: HK$152 million). The Group's revenue is mainly contributed from (i) the rental income generated from the leasing of the Port and Storage Facilities of approximately HK$152 million (2025: HK$151 million), (ii) the agency income for trading of oil and liquefied chemical products of approximately HK$3 million (2025: Nil); (iii) the Trading of Electronic Products of approximately HK$1 million (2025: HK$1 million) and (iv) the service incomes generated from the Technology Platform-Based Services of approximately HK$244 million (2025: Nil).

(ii) Gross profit

During the Year, the Group's gross profit was approximately HK$300 million (2025: HK$135 million). The increase in gross profit was mainly contributed by the consolidation of the operating performance and financial position of the Target Group since the Concert Party Agreement took effective on 20 November 2025 (further details of the Concert Party Agreement are set out in the paragraph headed "FUTURE PLAN AND PROSPECTS – Financial Service business" below).

(iii) Profit for the Year

The Group recorded a profit for the Year of approximately HK$69 million (2025: HK$467 million), such decrease was mainly attributable to (i) a fair value loss on investment properties of approximately HK$62 million for the Year (2025: fair value gain of approximately HK$541 million); and (ii) an increase in aggregate impairment loss under expected credit loss model on trade and lease receivables, deposits paid and other receivables and financial guarantee liabilities of approximately HK$109 million. The decrease in profit is partially offset mainly by (i) an increase in revenue and gross profit of approximately HK$248 million and HK$165 million respectively, which was mainly contributed by the consolidation of the operating performance and financial position of the Target Group since the Concert Party Agreement took effective on 20 November 2025; and (ii) a decrease in deferred tax expenses of approximately HK$157 million, mainly arising from the fair value change on investment properties.

BUSINESS REVIEW

Operation of oil and liquefied chemical terminal, storage and logistics facilities business

Shundong Port owns two sea area use rights covering an aggregate area available for land-forming and reclamation construction of approximately 31.59 hectares in Dongying Port, Shandong Province, the PRC and permitting the construction of reclamation and land-forming for use in sea transportation and port facilities for a 50-years' period running from 13 November 2014 to 13 November 2064 and 23 February 2016 to 22 February 2066 respectively. Shundong Port has completed the construction and commenced leasing of its Port and Storage Facilities since 2017 with full commercial operation having been achieved in May 2018. Approximately HK$152 million of rental income was generated during the Year.

In June 2020, two independent investors (the "**Investors**") entered into a funding agreement (the "**Funding Agreement**") with Shundong Port pursuant to which the Investors agreed to provide funding of RMB360 million to Shundong Port by way of non-voting, fixed-interest preferred shares. As at the date hereof, RMB270 million has been drawn down from the Investors pursuant to the Funding Agreement and the remaining sum has yet to be drawn down.

In April 2025, the Group further acquired 29.83% of the Common Equity Interest of Shundong Port held by an ordinary shareholder of Shundong Port at a consideration of HK$300,000,000 (the "**2025 Shundong Acquisition**"). Upon completion, the Group's Common Equity Interest in Shundong Port has been increased to 85%. Given the growing financial performance of Shundong Port and the future growing prospect of Shundong Port under the favourable market conditions, the Company believes that the 2025 Shundong Acquisition represents a valuable opportunity to increase its Common Equity Interest in Shundong Port, which enables the Company to retain more profit from Shundong Port to the shareholders of the Company (the "**Shareholders**") and entitles the Company for more dividend in the event that Shundong Port distributes dividend for Common Equity Interest. In addition, the 2025 Shundong Acquisition will strengthen the Company's control of Shundong Port with more than two third of Common Equity Interest and simplify the decision-making process in terms of, among others, equity financing or amendment of the articles of association of Shundong Port, thereby, enabling the Company to implement strategic plans that are consistent with the Group's business objectives in a timely manner.

Trading of Electronic Products

The Group engages the business of trading of electronic products to certain e-commerce platforms in the PRC. Approximately HK$1 million (2025: HK$1 million) of trading income was generated during the Year.

Financial service business

On 17 June 2024, the Company acquired a 28% look-through effective economic interest in the Opco Group, which is principally engaged in the provision of credit assessment, fund matching and technical services for financial institutions, for a consideration of RMB200,000,000 (the "**Fintech Acquisition**"). The Directors are of the view that the Fintech Acquisition would allow the Group to tap into the rapidly developing credit assessment fintech solutions market in the PRC with an established market position. By pre-agreeing with a dividend policy, the Company can benefit from investment return of the Opco Group if and when it has accumulated profits and surplus over necessary cash reserve. The Company has struck a balance between the limiting of risk associated with new investment, and the grasping of business opportunity to shift from traditional industries to "new quality productive forces" as promoted by the top leaders of the PRC and for the long-term sustainable development of the Group. Further details of the Fintech Acquisition were set out in the Company's announcements dated 17 June 2024 and 29 August 2024.

FINANCIAL REVIEW

Liquidity, financial resources and capital structure

As at 31 March 2026, the Group had total assets of approximately HK$3,810 million (2025: HK$2,733 million), total liabilities of approximately HK$2,140 million (2025: HK$933 million), indicating a gearing ratio of 0.56 (2025: 0.34) on the basis of total liabilities over total assets. The current ratio of the Group as at 31 March 2026 was 0.93 (2025: 5.57) on the basis of current assets over current liabilities.

As at 31 March 2026, the Group had aggregate bank and other borrowings of approximately HK$324 million (2025: HK$22 million). The aggregate bank deposits (including time deposits with original maturity over three months but not over one year) and cash in hand of the Group were approximately HK$341 million (2025: HK$357 million).

Contingent liabilities

At 31 March 2026, the Group did not have any significant contingent liabilities (2025: Nil).

Capital and other commitments

As at 31 March 2026, the Group had capital commitments contracted but not provided for in respect of the (i) construction of Port and Storage Facilities of approximately HK$15 million (2025: HK$13 million); and (ii) investment in an associate of approximately HK$2 million (2025: Nil).

As at 31 March 2026, the Group had other commitment contracted but not provided for in respect of the financial guarantee liabilities of approximately HK$2,394 million (2025: Nil).

Charges on assets

As at 31 March 2026, the entire investment properties of approximately HK$2,121 million were pledged to secure for the Group's bank borrowings. As at 31 March 2025, the Group did not have any charges on assets.

Exchange exposure

The Group mainly operates in Hong Kong and the PRC and the exposure in exchange rate risks mainly arises from fluctuations in the HK$ and RMB exchange rates. Exchange rate fluctuations and market trends have always been the concern of the Group. The policy of the Group for its operating entities operates in their corresponding local currencies to minimise currency risks. The Group, after reviewing its exposure for the time being, did not enter into any derivative contracts aimed at minimising exchange rate risks during the reporting period. However, management will monitor foreign currency exposure and will consider hedging significant foreign currency exposure if necessary.

Employee information

As at 31 March 2026, the Group employed 202 full-time employees (2025: 68). The Group's emolument policies are formulated on the performance of individual employees and are reviewed annually in line with industry practice. The Group also provides provident fund schemes (as the case may be) to its employees depending on the location of such employees.

Dividends

The Board did not recommend the payment of any dividend for the Year (2025: Nil).

FUTURE PLAN AND PROSPECTS

Operation of oil and liquefied chemical terminal, storage and logistics facilities business

Since the completion of the acquisition of 51% Common Equity Interest in Shundong Port by the Group in December 2015, the Group had been proactively promoting the continual construction of the Port and Storage Facilities. The original design of the Port and Storage Facilities anticipated four berths for chemical tankers of 10,000 tonnage and two berths for chemical tankers of 5,000 tonnage. The construction was completed in late September 2017, and the terminal had commencing partial operation in late September 2017 and full operation in May 2018.

In December 2020, Shundong Port entered into a lease agreement (the "**2020 Lease Agreement**") with an independent third party (the "**Present Operator**") whereby Shundong Port agreed to lease the Port and Storage Facilities to the Present Operator with effect from 1 January 2021 until 19 May 2023.

Upon the expiry of the 2020 Lease Agreement, Shundong Port entered into a short-term lease agreement (the "**Short-term Lease Agreement**") with the Present Operator on 18 May 2023, pursuant to which Shundong Port agreed to continue to lease the whole Port and Storage Facilities to the Present Operator up to 31 July 2023 at a monthly rent of RMB12.5 million (including value-added tax).

Upon the expiry of the Short-term Lease Agreement, the Group was well prepared to re-possess and self-operate part of the Port and Storage Facilities. On 12 July 2023, Shundong Port entered into a new lease agreement (the "**New Lease Agreement**") with the Present Operator whereby Shundong Port continued to lease the Port and Storage Facilities (with the exception of the 14 gas tanks (the "**Self-operated Gas Tanks**") which are re-possessed and self-operated by the Group) to the Present Operator for the term commencing from 1 August 2023 (i.e. the date immediately after the expiry of the Short-term Lease Agreement) and expiring on 31 July 2028.

On 1 August 2023, Shundong Port commenced the operation of leasing of the Self-operated Gas Tanks to independent third parties.

On 20 December 2024, Shundong Port entered into a supplemental lease agreement with the Present Operator, pursuant to which the expiry date of the New Lease Agreement was extended to 31 July 2030 and the gross monthly rent (including value-added tax) has increased from RMB9.6 million to RMB10.6 million with effect from 1 August 2026 until 31 July 2029, and has further increased to RMB11.7 million with effect from 1 August 2029 until 31 July 2030.

On 18 August 2025, Shundong Port entered into another supplemental lease agreement with the Present Operator, pursuant to which the Present Operator will carry out the upgrade constructions of certain parts of the Port and Storage Facilities, in return, the gross monthly rent (including value-added tax) was reduced from RMB9.6 million to RMB6.4 million with effect from 30 August 2025 to 28 February 2026, being the completion date of the upgrade constructions.

Looking forward, leveraging on the ample experience of the Group's specialist team, the premier location of the Port and Storage Facilities, and the increasing demand from the end users of the Dongying Port Economic Development Zone, the Company anticipates that the Port and Storage Facilities will continue to contribute significant income and profit to the Group and the Company is optimistic that its businesses will create sustained growth momentum for the Group.

Financial service business

The entering into of the Concert Party Agreement

In order to shorten the decision making process and strengthen the strategy implementation and control of the Target Company (a company owned as to 40% by the Company) which can facilitate the development and operation of the Target Company, on 20 November 2025, the Company and Ms. Wong, a beneficial owner of 15% issued share capital of the Target Company and a director of the Target Company, entered into the Concert Party Agreement in respect of the Target Company, pursuant to which Ms. Wong agreed to act as a concert party of the Company. There is no consideration for the arrangement of the concert parties.

Set out below is a summary of the major terms of the Concert Party Agreement:

1. In respect of the operation and management of the Target Company, the Company and Ms. Wong shall take concerted action when exercising their voting rights at meetings of the board of directors and the shareholders of the Target Company.

2. Before exercising shareholders' rights (in particular, those relating to rights of proposal and voting), the Company and Ms. Wong shall discuss and negotiate in order to reach a consensus, and exercise their rights accordingly. In the event of failing to reach a consensus, Ms. Wong agrees to follow the directions of the Company when exercising her shareholders' rights.

3. Should Ms. Wong be unable to attend general meetings of the Target Company, Ms. Wong shall delegate her voting rights to the Company.

4. In the event that Ms. Wong intends to nominate other director or key management personnel of the Target Company, Ms. Wong shall obtain prior consent from the Company. Before taking office, the newly appointed director and key management personnel shall sign an irrevocable undertaking to comply with the Concert Party Agreement.

5. In the event that Ms. Wong intends to transfer, sell, assign, pledge or dispose of the shareholding or shareholder's loan (if any) of the Target Company (collectively, the "**Disposal**"), Ms. Wong shall notify the Company in writing at least three months in advance, and the Company shall have the right of first refusal and a veto right over the Disposal.

Having considered that the entering into of the Concert Party Agreement allows the Company to exercise control over the operation and management of the Target Group, the Directors are of the view that the terms of the Concert Party Agreement are fair and reasonable and are in the interests of the Company and the Shareholders as a whole.

Consolidation of financial results of the Target Group

As mentioned in the announcements of the Company dated 17 June 2024 and 29 August 2024, upon completion of the Acquisition, the Target Group (including the Opco Group) would be accounted for by the Group using the equity method of accounting.

As at the date of this announcement, the Target Company is owned as to 40% by the Company, as to 15% by Ms. Wong and as to 45% by Mr. Gu Siyu, and the directors of the Target Company are Mr. Cao Sheng, an executive Director and the co-chairman of the Board, Ms. Wong and Mr. Gu Siyu. By entering into the Concert Party Agreement, a majority of the board of directors of the Target Company will be controlled by the Company, and the Company will control the voting rights of 55% at the shareholders' meetings of the Target Company. Therefore, the Board considers that the Company is able to exercise control over the Target Group by having the rights to vary returns from its involvement with the Target Group and having the ability to affect those returns through its power over the Target Group. The operating performance and financial position of the Target Group shall be consolidated into the financial statements of the Group under the HKFRS Accounting Standards as from the effective date of the Concert Party Agreement, being 20 November 2025.

Building upon the solid foundation and encouraging profit contribution from our initial investment in the Technology Platform-Based Services segment, the Group remains firmly committed to the long-term development of its financial services business. The Group has successfully integrated this new high-quality productive force into its business portfolio and will continue to devote greater efforts to further strengthening and developing this high-growth area, leveraging the Opco Group's established market position and technical expertise to create sustainable value for the Group and the Shareholders as a whole.

CONNECTED TRANSACTION INVOLVING SUBSCRIPTION OF NEW SHARES UNDER SPECIFIC MANDATE

On 24 December 2025, the Company and (i) Cosmic Shine, a company legally and beneficially owned as to 50% by Mr. Cao Sheng and 20% by Mr. Liu Yong, both are the executive Directors; (ii) Subscriber I, being an independent third party of the Group; and (iii) Ms. Wong, being a connected person of the Company in subsidiary level under the Listing Rules, collectively referred to as the "**Subscribers**", entered into a subscription agreement, respectively (the "**Subscription Agreements**"), pursuant to which the Subscribers conditionally agreed to subscribe for an aggregate of 1,035,000,000 ordinary shares of the Company at the subscription price of HK$0.245 per share ("**Subscription Shares**") for a total consideration of approximately HK$253.6 million in cash; and the Company has conditionally agreed to allot and issue the Subscription Shares to the Subscribers under the specific mandate.

All conditions of the Subscription Agreements have been fulfilled and the completion took place on 13 April 2026 in accordance with the terms and conditions of the Subscription Agreements. Upon completion, 1,035,000,000 Subscription Shares were duly allotted and issued by the Company to the Subscribers at the subscription price of HK$0.245 per Subscription Share under the specific mandate obtained from the independent Shareholders at the EGM held on 2 April 2026.

Details of the Subscriptions were set out in the Company's announcements dated 24 December 2025, 14 January 2026, 13 February 2026, 2 April 2026 and 13 April 2026 and the Company's circular dated 6 March 2026.

As at the date of this announcement, utilisation of the net proceeds of approximately HK$252.1 million is as follows:

	Net proceeds	**Amount utilised as at the date of this announcement**	**Amount unutilised as at the date of this announcement**	**Expected timeline for unutilised net proceeds**
	HK$'million	*HK$'million*	*HK$'million*	
Redemption of preferred shares	252.1	115.4	136.7	By 31 March 2027

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

Neither the Company, nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Year.

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Company and the Board have applied the principles in the code provisions of the Corporate Governance Code (the "**CG Code**") contained in Appendix C1 to the Listing Rules by adopting the code provisions of the CG Code.

The amendments to the CG Code effective on 1 July 2025 will apply to the Company for the financial years commencing from 1 April 2026. All the corporate governance principles and code provisions mentioned in this announcement refer to those stated in the CG Code before the amendments, not the revised CG Code.

During the Year, the Board has adopted and complied with the code provisions of the CG Code in so far they are applicable.

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") and the Company has made specific enquiries with all Directors and all of them confirmed that they had complied with the required standards set out in the Model Code throughout the Year.

AUDIT COMMITTEE

The Audit Committee was established with written terms of reference in compliance with Rule 3.21 of the Listing Rules and the suggested terms of reference stated under the relevant code provisions of the CG Code. The Audit Committee currently comprises three independent non-executive Directors and is chaired by Mr. Tang Qingbin. The Audit Committee is responsible for review of the Group's accounting principles, practices internal control procedures and financial reporting matters including the review of the interim and final results of the Group prior to recommending to the Board for approval.

REVIEW OF ANNUAL RESULTS ANNOUNCEMENT

The figures in respect of the Group's consolidated income statement, consolidated statement of comprehensive income, consolidated statement of financial position and the related notes thereto for the Year as set out in the preliminary results announcement have been agreed by the Company's auditor, Crowe (HK) CPA Limited, to the amounts set out in the Group's consolidated financial statements for the Year. The work performed by Crowe (HK) CPA Limited in this respect did not constitute an assurance engagement and consequently no opinion or assurance has been expressed by Crowe (HK) CPA Limited on the preliminary results announcement.

PUBLICATION OF ANNUAL RESULTS AND ANNUAL REPORT

This annual results announcement is published on the websites of the Stock Exchange (http://www.hkex.com.hk) and of the Company (http://website.energyintinv.wisdomir.com). The annual report of the Company for the Year, containing all the information required by the Listing Rules, is expected to be dispatched to the Shareholders and published on the above websites in or around end of July 2026.

By order of the Board
Energy International Investments Holdings Limited
Cao Sheng
Co-Chairman

Hong Kong, 30 June 2026

As at the date of this announcement, the executive Directors are Mr. Cao Sheng (Co-Chairman), Mr. Sun Li (Co-Chairman), Mr. Liu Yong (Chief Executive Officer), Mr. Chan Wai Cheung Admiral, Mr. Luo Yingnan and Ms. Wang Yiren; and the independent non-executive Directors are Mr. Tang Qingbin, Mr. Fung Nam Shan and Mr. Sung Ka Woon.