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GBA HOLDINGS LIMITED

GBA集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 00261)

POSITIVE PROFIT ALERT

This announcement is made by GBA Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 13.09 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 (the "**Board**") of the directors (the "**Directors**") of the Company wishes to inform the shareholders of the Company (the "**Shareholders**") and potential investors that, based on the information currently available to the Board and a preliminary review by the Board of the unaudited consolidated management accounts of the Group for the six months ended 30 June 2026 (the "**6M 2026**"), it is expected that:

(i) the gross profit of the Group approximately HK$2.4 million for 6M 2026 as compared with the gross loss of the Group approximately HK$27.9 million for the six months ended 30 June 2025 (the "**6M 2025**"). The turnaround from gross loss to gross profit was mainly due to a decrease in the impairment losses on properties held for sale and properties under development.

(ii) the Group expects to record a loss attributable to owners of the Company of approximately HK$20.1 million for the 6M 2026 as compared with a loss attributable to owners of the Company of approximately HK$43.2 million for the 6M 2025. The significant decrease in the loss attributable to owners of the Company was mainly due to a decrease in the impairment loss in properties held for sale and properties under development.

As of the date of this announcement, the Company is still in the process of finalising the Group's consolidated interim results of the Group for the 6M 2026. The information contained in this announcement is based on a preliminary review of the unaudited consolidated management accounts of the Group and the information currently available to the Board. It has not based on any figures or information that have been audited or reviewed by the Company's auditors, nor reviewed by the Board's audit committee of the Board. The actual financial results of the Group for the 6M 2026 may be different from those disclosed in this announcement. Shareholders and potential investors of the Company are advised to read carefully the results announcement of the Company for the 6M 2026, which is expected to be published in August 2026.

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

By Order of the Board
GBA Holdings Limited
Ong Chor Wei
Chairman and Executive Director

Hong Kong, 18 August 2026

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. Chan Sheung Yu, Ms. Wu Wai Shan and Mr. Leung Gar-gene Vincent.