REM Group (Holdings) Limited
全達電器集團(控股)有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1750)

INTERIM RESULTS
FOR THE SIX MONTHS ENDED 30 JUNE 2026

The board (the "**Board**") of directors (the "**Directors**") of REM Group (Holdings) Limited (the "**Company**") hereby announces the unaudited condensed consolidated interim results of the Company and its subsidiaries (collectively the "**Group**") for the six months ended 30 June 2026 together with comparative figures for the corresponding six months period in 2025, as follows:

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the six months ended 30 June 2026

		Six months ended 30 June	
		2026	2025
	Notes	***HK$'000***	*HK$'000*
		(unaudited)	(unaudited)
Revenue	*3*	**68,482**	68,857
Cost of sales		**(50,548)**	(50,680)
Gross profit		**17,934**	18,177
Other income, gains and losses (net)	*4*	**911**	988
Selling and distribution expenses		**(2,271)**	(1,921)
Administrative and other expenses		**(15,691)**	(15,763)
Finance costs	*5*	**(90)**	(73)
Profit before taxation		**793**	1,408
Income tax expense	*6*	**(291)**	(685)
Profit for the period	*7*	**502**	723

	Notes	Six months ended 30 June **2026** ***HK$'000*** **(unaudited)**	2025 *HK$'000* (unaudited)
Other comprehensive income for the period:			
Item that may be reclassified subsequently to profit or loss:			
– Exchange differences arising on translation of foreign operations		**116**	2,070
Total comprehensive income for the period		**618**	2,793
Earning per share			
– basic and diluted (HK cents)	*9*	**0.03**	0.04

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 30 June 2026

	Notes	30 June 2026 HK$'000 (unaudited)	31 December 2025 HK$'000 (audited)
Non-current assets			
Property, plant and equipment	*10*	**21,694**	20,408
Right-of-use assets	*10*	**5,039**	4,033
Rental deposits		**22**	21
Contract assets	*11*	**4,966**	3,287
		31,721	27,749
Current assets			
Inventories		**50,157**	35,098
Trade and other receivables	*12*	**44,757**	56,684
Contract assets	*11*	**14,400**	13,188
Restricted bank balances		**377**	365
Bank balances and cash		**68,274**	74,948
		177,965	180,283
Current liabilities			
Trade and other payables	*13*	**27,457**	27,772
Contract liabilities		**2,953**	2,995
Lease liabilities		**2,193**	1,178
Tax payable		**1,184**	731
		33,787	32,676
Net current assets		**144,178**	147,607
Total assets less current liabilities		**175,899**	175,356

	30 June 2026	31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
Non-current liabilities		
Lease liabilities	**620**	691
Provision for long service payments	**150**	154
Deferred tax liabilities	**307**	307
	1,077	1,152
NET ASSETS	**174,822**	174,204
Capital and reserves		
Share capital	**18,000**	18,000
Share premium and reserves	**156,822**	156,204
TOTAL EQUITY	**174,822**	174,204

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

1. GENERAL AND BASIS OF PREPARATION

The Company was incorporated and registered as an exempted company with limited liability on 15 March 2017 under the Companies Law of the Cayman Islands and its shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") on 11 May 2018 (the "**Listing**"). The addresses of the Company's registered office and the principal place of business are Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman, KY1-1108, Cayman Islands and Unit 5, 4th Floor, Chai Wan Industrial City Phase II, No. 70 Wing Tai Road, Hong Kong, respectively. The Company's immediate and ultimate holding companies are Unique Best Limited and WAN Union Limited, respectively, which were companies incorporated in the British Virgin Islands.

The principal activity of the Company is investment holding and its subsidiaries are primarily engaged in sales and manufacturing of low-voltage electrical power distribution and control devices.

During the reporting period, the Group made sales of mobile phones and determined that, in substance, it acted as an agent in these transactions. Consequently, the resulting agency fee income has been recognised and included as part of other income.

The condensed consolidated financial statements for the six months ended 30 June 2026 have been prepared in accordance with Hong Kong Accounting Standards 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("**HKICPA**") as well as with the applicable disclosure requirements of Appendix D2 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**").

The condensed consolidated financial statements are presented in Hong Kong dollars ("**HK$**"), which is also the functional currency of the Company.

Certain comparative figures in the condensed consolidated financial statements have been reclassified to conform to current year's presentation.

2. MATERIAL ACCOUNTING POLICY INFORMATION

The condensed consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair values.

Other than changes in accounting policies resulting from application of new and amendments to HKFRS Accounting Standards ("**HKFRSs**") set as below, the accounting policies and methods of computation used in the condensed consolidated financial statements for the six months ended 30 June 2026 are the same as those presented in the Group's annual financial statements for the year ended 31 December 2025.

Application of the amendments to HKFRSs

In the current interim period, the Group has applied, for the first time, the following amendments to HKFRSs issued by the HKICPA which are mandatorily effective for the annual period beginning on or after 1 January 2026 for the preparation of the Group's condensed consolidated financial statements:

Amendments to HKFRS 9 and HKFRS 7	Amendments to Classification and Measurement of Financial Instruments
Annual improvements to HKFRS	Accounting Standards – Volume 11

The application of the above mentioned amendments to HKFRSs in the current period has had no material impact on the Group's financial positions and performances for the current and prior periods and/or the disclosures set out in these condensed consolidated financial statements.

3. REVENUE AND SEGMENT INFORMATION

Revenue represents amounts received and receivable for the sales of low-voltage electrical power distribution and control devices, less discounts, if any, during the period.

The executive Directors, being the chief operating decision makers (the "**CODM**"), regularly review revenue analysis by product types, including primarily low-voltage switchboard, local motor control panel, motor control centre, electrical distribution board and control box and electrical parts and replacements, and by location of delivery to customers. The CODM considered the operating activities of sales of low-voltage electrical power distribution and control devices as a single operating segment. Other than revenue analysis, the CODM reviews the profit or loss for the period of the Group as a whole to make decisions about performance assessment and resource allocation. The operation of the Group constitutes one single operating segment under HKFRS 8 "Operating Segments" and accordingly, no separate segment information is prepared. No segment assets and liabilities are presented as the CODM does not regularly review segment assets and liabilities.

Entity-wide information

An analysis of the Group's revenue by products for the period is as follows:

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Low-voltage switchboard	**29,911**	34,091
Local motor control panel	**18,687**	23,283
Motor control centre	**14,992**	5,724
Electrical distribution board and control box	**2,675**	3,331
Electrical parts and replacements	**2,217**	2,428
	68,482	68,857

The Group sells all products directly to customers. Revenue is recognised when control of the goods has transferred or the services has performed, being when the goods or services have been delivered to the customers' specific location and customer acceptance has been obtained. The Directors considered that the Group's revenue is recognised at a point in time.

Revenue from external customers, based on location of delivery to customers is as follows:

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Revenue:		
Hong Kong	**61,470**	66,419
Macau	**4,546**	1,853
Mainland China	**2,466**	585
	68,482	68,857

An analysis of the Group's non-current assets other than rental deposits and contract assets is presented below based on their physical geographical location:

	At 30 June 2026	At 31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
Hong Kong	**5,459**	3,979
Mainland China	**21,274**	20,462
	26,733	24,441

4. OTHER INCOME, GAINS AND LOSSES (NET)

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Agency fee income	**671**	–
Interest income	**359**	458
Others	**(119)**	530
	911	988

5. FINANCE COSTS

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Interest expenses on lease liabilities	**90**	73

6. INCOME TAX EXPENSE

The taxation expense comprises:

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Current tax		
Hong Kong Profits Tax		
– Provision for the period	**–**	685
People's Republic of China Enterprise Income Tax ("**EIT**")		
– Provision for the period	**412**	–
– Over-provision in respect of prior year	**(121)**	–
Income tax expense	**291**	685

No provision for Hong Kong Profits Tax is provided as the subsidiaries operating in Hong Kong have no assessable profits for the six months ended 30 June 2026 (six months ended 30 June 2025: the provision for Hong Kong Profits Tax is calculated by applying the estimated annual effective tax rate of 16.5%, except for one subsidiary of the Group which is a qualifying corporation under the two-tiered Profits Tax rate regime).

For the six months ended 30 June 2026, under the Law of the People's Republic of China on Enterprise Income Tax (the "**EIT Law**") and Implementation Regulation of the EIT Law, the tax rate of the subsidiaries in Mainland China is 25% (six months ended 30 June 2025: no provision for EIT is provided as the subsidiaries did not have assessable profits subject to EIT in Mainland China during the six months ended 30 June 2025).

7. PROFIT FOR THE PERIOD

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Profit for the period has been arrived at after charging/(crediting):		
Depreciation of property, plant and equipment	**2,121**	1,846
Depreciation of right-of-use assets	**1,064**	1,126
Net foreign exchange loss/(gain)	**340**	(127)
Net reversal of impairment loss recognised on trade receivables and contract assets	**(390)**	(568)

8. DIVIDENDS

The Directors do not recommend payment of any interim dividend for the six months ended 30 June 2026 (six months ended 30 June 2025: nil).

9. EARNING PER SHARE

The calculation of the basic earning per share for the period is based on the following:

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Profit for the period attributable to owners of the Company for the purpose of basic earning per share	**502**	723

	Six months ended 30 June	
	2026	2025
	'000	*'000*
Weighted average number of ordinary shares for the purpose of basic earning per share	**1,800,000**	1,800,000

There were no potential ordinary shares in issue during both periods.

10. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT AND RIGHT-OF-USE ASSETS

(a) Acquisition of owned assets

During the six months ended 30 June 2026, the Group acquired items of property, plant and equipment with a cost of approximately HK$2,840,000 (six months ended 30 June 2025: HK$318,000).

(b) Right-of-use assets

During the six months ended 30 June 2026, the Group entered into new lease agreements for use of workshop and staff quarter and therefore recognised the additions to right-of-use assets of approximately HK$1,987,000 (six months ended 30 June 2025: nil).

11. CONTRACT ASSETS

Contract assets represent the retention receivables of approximately HK$19,366,000 (31 December 2025: HK$16,475,000) net of allowance for expected credit losses of approximately HK$239,000 (31 December 2025: HK$249,000). Retention receivables are unsecured, interest-free and recoverable at the end of the defect liability period of individual contracts, ranging from 6 months to 2 years from the date of delivery of finished goods to customers. The retention receivables are transferred to trade receivables based on the expiry of the defect liability period.

The following is an analysis of contract assets at the end of the reporting period:

	At 30 June 2026 *HK$'000* (unaudited)	At 31 December 2025 *HK$'000* (audited)
Within one year	**14,400**	13,188
After one year	**4,966**	3,287
	19,366	16,475

12. TRADE AND OTHER RECEIVABLES

	At 30 June 2026 *HK$'000* (unaudited)	At 31 December 2025 *HK$'000* (audited)
Trade receivables	**37,674**	52,802
Less: Allowance for expected credit losses	**(476)**	(851)
	37,198	51,951
Short-term loan to a related party	**2,648**	–
Other receivables, prepayment and deposits	**4,911**	4,733
	44,757	56,684

The Group allows an average credit period of 0 to 90 days (2025: 0 to 90 days) to its trade customers. A longer credit period may be granted to large or long established customers with good payment history. The following is an analysis of trade receivables by age, presented based on the invoice date at the end of the reporting period:

	At 30 June 2026	At 31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
0 – 30 days	**19,650**	14,396
31 – 60 days	**5,743**	22,450
61 – 90 days	**1,382**	5,729
91 – 180 days	**1,158**	3,156
181 – 365 days	**6,664**	6,138
Over 1 year	**2,601**	82
	37,198	51,951

13. TRADE AND OTHER PAYABLES

	At 30 June 2026	At 31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
Trade payables	**24,471**	20,781
Bills payables	**–**	3,631
	24,471	24,412
Accruals and other payables	**2,986**	3,360
	27,457	27,772

The credit period granted by suppliers to the Group ranged from 0 to 75 days (2025: 0 to 75 days). The following is an analysis of trade and bills payables by age, presented based on the invoice date at the end of the reporting period:

	At 30 June 2026 *HK$'000* **(unaudited)**	At 31 December 2025 *HK$'000* (audited)
0 – 30 days	**12,151**	10,847
31 – 60 days	**8,636**	8,629
61 – 90 days	**2,641**	2,981
Over 90 days	**1,043**	1,955
	24,471	24,412

The other payables mainly consist of accrual of staff salaries and benefits and accrual of operating expenses.

14. EVENTS AFTER THE REPORTING PERIOD

There have been no material events occurring after 30 June 2026 and up to the date of this announcement.

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW AND MARKET PROSPECT

The Group is a renowned manufacturer and supplier of low-voltage electrical power distribution and control devices in Hong Kong, Macau and Mainland China. The Group recorded a profit of approximately HK$502,000 for the six months ended 30 June 2026 as compared to the profit of approximately HK$723,000 for the six months ended 30 June 2025. This decrease was mainly attributable to a slight decrease in revenue and higher selling and distribution expenses.

During the reporting period, the construction and engineering sectors across Hong Kong, Macau, and Mainland China navigated a demanding operating landscape. Structural deficits in skilled labor and prolonged supply chain volatility collectively extended project delivery timelines and compressed operational margins across the industry.

To ease these systemic pressures, the Hong Kong government implemented labor importation schemes to bolster the local workforce. Concurrently, major public infrastructure developments such as the Northern Metropolis, demonstrate a strategic commitment to driving regional economic growth and establishing a sustainable pipeline of future construction and engineering tenders.

In response to these complex market conditions, the Group prioritised financial resilience and operational discipline to protect its balance sheet and cash flows. Managing risk proactively remains a core priority, particularly as the broader global economy faces persistent headwinds. Rising geopolitical friction, trade barriers, inflation, and slowing global growth continue to impact capital markets and temper short-term business sentiment.

Notwithstanding these macroeconomic uncertainties, the Group's strategic focus on optimizing shareholder returns remains unchanged. By broadening our business capabilities and pursuing disciplined expansion into high-growth, adjacent sectors, we are actively mitigating concentrated industry risks. This diversified approach positions the Group to capture emerging opportunities, strengthen our market leadership, and deliver sustainable, long-term capital appreciation.

FINANCIAL REVIEW

Revenue

The Group's revenue decreased slightly by approximately HK$0.4 million, from approximately HK$68.9 million for the six months ended 30 June 2025 to approximately HK$68.5 million for the six months ended 30 June 2026.

Cost of Sales

The Group's cost of sales amounted to approximately HK$50.5 million for the six months ended 30 June 2026, representing a slight decrease of approximately HK$0.2 million from approximately HK$50.7 million for the six months ended 30 June 2025. The decrease in cost of sales corresponded to the decline in revenue. Cost of sales mainly comprised of costs of raw materials and staff costs, which accounted for approximately 69.5% and 20.8% respectively of the Group's total cost of sales for the six months ended 30 June 2026 (six months ended 30 June 2025: approximately 67.1% and 19.2% respectively).

Gross Profit

The Group's gross profit decreased from approximately HK$18.2 million during the six months ended 30 June 2025 to approximately HK$17.9 million during the six months ended 30 June 2026.

Other income, gains and losses (net)

The Group's other income, gains and losses (net) decreased slightly from approximately HK$1.0 million for the six months ended 30 June 2025 to approximately HK$0.9 million for the six months ended 30 June 2026. The amount of other income was mainly attributable to (i) agency fee income of approximately HK$0.7 million and (ii) bank interest income of approximately HK$0.4 million being recorded during the six months ended 30 June 2026.

Selling and distribution expenses

The Group's selling and distribution expenses increased from HK$1.9 million during the six months ended 30 June 2025 to approximately HK$2.3 million during the six months ended 30 June 2026. The rise in distribution expenses was primarily driven by escalating transportation costs, which were impacted by rising fuel prices and inflationary pressures across the logistics sector. The Group continues to implement the cost saving measures in order to minimise the unnecessary transportation cost.

Administrative and other expenses

The Group's administrative and other expenses decreased by approximately HK$72,000, from approximately HK$15.8 million for the six months ended 30 June 2025 to approximately HK$15.7 million for the six months ended 30 June 2026.

Finance costs

The Group's finance costs increased from approximately HK$73,000 for the six months ended 30 June 2025 to approximately HK$90,000 for the six months ended 30 June 2026, which was due to an increase in interest expenses on lease liabilities.

Taxation

The Group recorded an income tax expense of approximately HK$291,000 and HK$685,000 for the six months ended 30 June 2026 and 2025, respectively.

Profit for the period attributable to the owners of the Company

As a result of the slight decrease in revenue and the increase in selling and distribution expenses, the net profit attributable to owners of the Company decreased to approximately HK$502,000 for the six months ended 30 June 2026, compared to approximately HK$723,000 for the corresponding period in 2025.

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

The Group has financed its operations primarily through cash inflows from operating activities and proceeds received from the Listing. As at 30 June 2026, the Group had cash and cash equivalents of approximately HK$68.7 million (31 December 2025: approximately HK$75.3 million).

As at 30 June 2026, the working capital (current assets less current liabilities) and total equity attributable to owners of the Group were approximately HK$144.2 million (31 December 2025: approximately HK$147.6 million) and approximately HK$174.8 million (31 December 2025: approximately HK$174.2 million) respectively.

Gearing ratio (calculated based on the interests bearing liabilities, which excluded lease liabilities, divided by the total equity as at the respective end of period and multiplied by 100%) as at 30 June 2026 was nil (31 December 2025: nil).

CURRENCY RISK

The Group has minimal exposure to foreign currency risk as most of its business transactions and assets and liabilities are principally denominated in the functional currencies of the relevant group entities. As such, the Group currently does not have any foreign currency hedging policy in respect of foreign currency transactions and assets and liabilities as the Group's risk in foreign exchange is insignificant. However, the Group will continue to monitor closely its exposure to currency movement and take proactive measures.

INTEREST RATE RISK

The Group is exposed to fair value interest rate risk in relation to lease liabilities. The Group is exposed to cash flow interest rate risk through the impact of rate changes on interest bearing financial assets and liabilities, mainly interest-bearing bank balances at variable interest rates. The Group currently does not have an interest rate hedging policy. However, the management of the Group will consider hedging significant interest rate risk should the need arise.

The Group's cash flow interest rate risk is mainly concentrated on the fluctuation of interest rates on bank balances.

SIGNIFICANT INVESTMENTS HELD, MATERIAL ACQUISITION OR DISPOSALS

Save as disclosed in this announcement, there were no significant investments held, nor any material acquisitions or disposals of subsidiaries or associates during the six months ended 30 June 2026.

PLEDGE OF ASSETS

As at 30 June 2026 and 31 December 2025, the Group's banking facilities were secured by corporate guarantees provided by the Company for unlimited amounts and certain leasehold land and buildings. There was no other pledge of assets as at 30 June 2026 and 31 December 2025.

FUTURE PLAN FOR MATERIAL INVESTMENT AND CAPITAL ASSETS

Save as disclosed in this announcement and in the prospectus of the Company dated 27 April 2018 (the "**Prospectus**"), the Group does not have other plans for material investments and capital assets for the six months ended 30 June 2026 and up to the date of this announcement.

CAPITAL COMMITMENT

There was no significant capital commitment of the Group outstanding as at 30 June 2026 (31 December 2025: nil).

CONTINGENT LIABILITIES

The Group had no material contingent liabilities as at 30 June 2026 (31 December 2025: nil).

EVENTS AFTER THE REPORTING PERIOD

There have been no material events occurring after the reporting period and up to the date of this announcement.

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend to shareholders of the Company (the "**Shareholders**") for the six months ended 30 June 2026 (six months ended 30 June 2025: nil).

EMPLOYEES AND REMUNERATION POLICY

The Group had 228 full-time employees as at 30 June 2026 (31 December 2025: 225), among which 52 and 176 (31 December 2025: 52 and 173) were stationed in Hong Kong and Mainland China, respectively. Most of the Group's employees were factory workers in Mainland China. The total staff costs (including fees, salaries and other allowance, and retirement benefit scheme contributions) for the six months ended 30 June 2026 were approximately HK$19.7 million (six months ended 30 June 2025: approximately HK$17.0 million). The remuneration policy and package of the Group's employees were periodically reviewed. Apart from retirement benefit scheme contributions, salary increment and discretionary bonuses may be awarded to employees according to the assessment of individual performance. The remuneration policy in place as at 30 June 2026 was in line with the current legislation in the relevant jurisdictions, market conditions and performance of the staff and the Group.

OTHER INFORMATION

Purchase, Sale or Redemption of the Company's Listed Securities

During the six months ended 30 June 2026, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities (including the sale of treasury shares (as defined in the Listing Rules)). As at 30 June 2026, the Company did not hold any such treasury shares.

Model Code for Securities Transactions by Directors

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") as set out in Appendix C3 to the Listing Rules as its code of conduct regarding Director's securities transactions. Specific enquires have been made to all Directors and the Directors have confirmed that they have complied with the required standard of dealings as set out in the Model Code throughout the six months ended 30 June 2026, and up to the date of this announcement.

Compliance with the Corporate Governance Code

It is the belief of the Board that good corporate governance plays a vital part in maintaining the success of the Company. The Group is committed to maintaining high standards of corporate governance to safeguard the interests of the Shareholders and to enhance corporate value accountability. The Company has complied with all the applicable code provisions of the Corporate Governance Code (the "**CG Code**") as set out in Appendix C1 to the Listing Rules throughout the six months ended 30 June 2026. The Company will continue to review the current corporate governance structure from time to time and shall make necessary changes when appropriate and report to Shareholders accordingly.

Share Option Scheme

The Company has adopted a share option scheme on 23 April 2018 (the "**Share Option Scheme**") as incentive or reward for contributions that the eligible participants have made or may make to the Group. The principal terms of the Share Option Scheme are summarised in the paragraph headed "Statutory and General Information – D. Share Option Scheme" in Appendix V to the Prospectus.

There were no share options outstanding under the Share Option Scheme nor were any share options granted, agreed to be granted, exercised, cancelled or lapsed under the Share Option Scheme since its adoption and up to the date of this announcement.

Review by Audit Committee

The Company has an audit committee (the "**Audit Committee**") with written terms of reference in compliance with Rule 3.21 of the Listing Rules and the CG Code. The primary duties of the Audit Committee are, among other things, to review and supervise the financial reporting process, risk management and internal control system of the Group, oversee the audit process and select external auditors and assess their independence and qualifications. The Audit Committee consists of two independent non-executive Directors being Ms. Ng Ching Ying and Mr. Cheng Sum Hing, and one non-executive Director being Mrs. Kan Wan Wai Yee Mavis. The Audit Committee is chaired by Ms. Ng Ching Ying.

The Audit Committee has reviewed the unaudited consolidated interim results and the interim report of the Company for the six months ended 30 June 2026 and agreed to the accounting principles and practices adopted by the Company.

Publication of Results Announcement and Despatch of Interim Report

The interim results announcement is published on the website of the Stock Exchange (www.hkexnews.hk) and the Company's website (www.rem-group.com.hk). The interim report will also be available at the above websites and will be despatched to the Shareholders in due course.

By Order of the Board
REM Group (Holdings) Limited
Wan Man Keung
Chairman and Executive Director

Hong Kong, 25 August 2026

As at the date of this announcement, the executive directors of the Company are Mr. Wan Man Keung and Mr. Leung Ka Wai, the non-executive director of the Company is Mrs. Kan Wan Wai Yee Mavis, and the independent non-executive directors of the Company are Mr. Ng Chi Keung Alex, Mr. Cheng Sum Hing and Ms. Ng Ching Ying.