BUILD KING HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 00240)

ANNOUNCEMENT OF INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 JUNE 2026

FINANCIAL PERFORMANCE HIGHLIGHTS

Percentage of increase in equity** per share	1%
Equity	HK$2,952 million
Equity per share	HK$2.38
Group revenue	HK$5,961 million
Profit attributable to owners of the Company	HK$187 million
Interim dividend per share	HK4 cents

** *equity refers to equity attributable to owners of the Company*

RESULTS

The board of directors (the "Board") of Build King Holdings Limited (the "Company") announces the unaudited interim results of the Company and its subsidiaries (the "Group") for the six months ended 30 June 2026 together with the comparative figures for the last corresponding period as follows:

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the six months ended 30 June 2026

	Notes	Six months ended 30 June **2026** **(Unaudited)** **HK$'000**	 2025 (Unaudited) HK$'000
Revenue from services	3	**5,961,343**	6,899,772
Cost of sales		**(5,529,682)**	(6,445,935)
Gross profit		**431,661**	453,837
Investments and other income	5	**45,090**	33,897
Net decrease in fair value of financial assets at fair value through profit or loss ("FVTPL")		**(6,439)**	(15,599)
Administrative expenses		**(251,622)**	(264,880)
Finance costs	6	**(1,755)**	(3,776)
Share of results of joint ventures		**(1,698)**	(921)
Share of results of associates		**16,720**	2,123
Profit before tax	7	**231,957**	204,681
Income tax expense	8	**(44,591)**	(28,061)
Profit for the period		**187,366**	176,620
Profit (loss) for the period attributable to:			
Owners of the Company		**187,364**	178,559
Non-controlling interests		**2**	(1,939)
		187,366	176,620
		HK cents	HK cents
Earnings per share			
– Basic	9	**15.1**	14.4

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
	(Unaudited)	(Unaudited)
	HK$'000	HK$'000
Profit for the period	**187,366**	176,620
Other comprehensive income		
Item that may be reclassified subsequently to profit or loss:		
Exchange differences arising on translation of foreign operations	**5,753**	5,806
Total comprehensive income for the period	**193,119**	182,426
Total comprehensive income (expense) for the period attributable to:		
Owners of the Company	**192,198**	183,476
Non-controlling interests	**921**	(1,050)
	193,119	182,426

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 30 June 2026

	Notes	30 June 2026 (Unaudited) HK$'000	31 December 2025 (Audited) HK$'000
Non-current assets			
Property, plant and equipment		**486,407**	471,795
Right-of-use assets		**38,238**	41,426
Intangible assets		**202,649**	200,455
Goodwill		**30,554**	30,554
Interests in joint ventures		**4,869**	4,160
Interests in associates		**45,262**	38,835
Financial assets at FVTPL		**328,559**	328,559
		1,136,538	1,115,784
Current assets			
Inventories		**115,089**	146,212
Debtors, deposits and prepayments	11	**1,002,905**	799,094
Contract assets	12	**3,123,973**	3,536,438
Amounts due from fellow subsidiaries		**3,702**	3,564
Amount due from a joint venture		**564**	545
Amounts due from associates		**15,464**	15,024
Amounts due from other partners of joint operations		**51,462**	59,528
Financial assets at FVTPL		**66,858**	72,841
Tax recoverable		**32,758**	4,175
Pledged bank deposits		**64,205**	90,251
Time deposits with original maturity of not less than three months		**577**	557
Bank balances and cash		**3,322,014**	2,586,879
		7,799,571	7,315,108

	Notes	30 June 2026 (Unaudited) HK$'000	31 December 2025 (Audited) HK$'000
Current liabilities			
Creditors and accrued charges	13	**3,677,515**	3,866,719
Contract liabilities		**1,991,952**	1,377,000
Lease liabilities		**16,653**	23,178
Amount due to an intermediate holding company		**15,118**	21,620
Amounts due to fellow subsidiaries		**10,011**	2,440
Amounts due to other partners of joint operations		**51,135**	9,020
Amounts due to non-controlling interests		**1,098**	1,098
Amount due to an associate		**26,139**	25,749
Tax payable		**86,548**	79,904
Bank loans - due within one year		**99,800**	88,344
		5,975,969	5,495,072
Net current assets		**1,823,602**	1,820,036
Total assets less current liabilities		**2,960,140**	2,935,820
Capital and reserves			
Ordinary share capital		**124,188**	124,188
Reserves		**2,828,108**	2,797,354
Equity attributable to owners of the Company		**2,952,296**	2,921,542
Non-controlling interests		**(9,961)**	(10,882)
Total equity		**2,942,335**	2,910,660
Non-current liabilities			
Deferred tax liabilities		**5,750**	5,750
Obligations in excess of interests in joint ventures		**1,174**	767
Obligations in excess of interests in associates		**—**	9,393
Lease liabilities		**10,881**	9,250
		17,805	25,160
		2,960,140	2,935,820

Notes:

1. **BASIS OF PREPARATION OF CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**

The condensed consolidated financial statements have been prepared in accordance with Hong Kong Accounting Standard ("HKAS") 34 "Interim Financial Reporting" as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the applicable disclosure provisions of the Rules Governing the Listing of Securities (the "Listing Rules") on The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

2. **PRINCIPAL ACCOUNTING POLICIES**

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

The condensed consolidated interim financial statements should be read in conjunction with the Group's consolidated financial statements for the year ended 31 December 2025. They do not include all the information required for a complete set of financial statements prepared in accordance with Hong Kong Financial Reporting Standard ("HKFRS") Accounting Standards. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since the consolidated financial statements for the year ended 31 December 2025.

Other than changes in accounting policies resulting from application of amendments to HKFRS Accounting Standards, 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 consolidated financial statements for the year ended 31 December 2025.

Application of amendments to HKFRS Accounting Standards

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

Amendments to HKFRS 7 and HKFRS 9	Amendments to the Classification and Measurement of Financial Instruments
Amendments to HKFRS 7 and HKFRS 9	Contracts Referencing Nature-dependent Electricity
Annual Improvements to HKFRS Accounting Standards - Volume 11	Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7

The application of the amendments to HKFRS Accounting Standards in the current interim period has had no material impact on the Group's financial positions and performance for the current and prior periods and/or on the disclosures set out in these condensed consolidated financial statements.

3. REVENUE FROM SERVICES

Disaggregation of revenue from contracts with customers

	Six months ended 30 June 2026		
	Hong Kong	**Other regions in the People's Republic of China (the "PRC")**	**Consolidated**
	HK$'000	**HK$'000**	**HK$'000**
Types of service			
Construction contract	**5,820,003**	**—**	**5,820,003**
Sewage treatment plant operation	**—**	**12,859**	**12,859**
Steam fuel plant operation	**—**	**128,481**	**128,481**
Total revenue	**5,820,003**	**141,340**	**5,961,343**
Timing of revenue recognition			
Over time	**5,820,003**	**141,340**	**5,961,343**

	Six months ended 30 June 2025		
	Hong Kong	The PRC	Consolidated
	HK$'000	HK$'000	HK$'000
Types of service			
Construction contract	6,789,268	—	6,789,268
Sewage treatment plant operation	—	11,304	11,304
Steam fuel plant operation	—	99,200	99,200
Total revenue	6,789,268	110,504	6,899,772
Timing of revenue recognition			
Over time	6,789,268	110,504	6,899,772

4. SEGMENTAL INFORMATION

The Group is mainly engaged in construction work. Information reported to the Company's chief operating decision maker (i.e. the executive directors) for the purposes of resource allocation and assessment of performance is focused on geographical location of its customers including Hong Kong and the PRC. No operating segments have been aggregated in arriving at the reporting segment of the Group. The Group's reportable segments under HKFRS 8 "Operating Segments" are as follows:

Six months ended 30 June 2026

	Hong Kong HK$'000	The PRC HK$'000	Total HK$'000
Results			
Segment revenue	**5,820,003**	**141,340**	**5,961,343**
Segment profit	**197,733**	**32,062**	**229,795**
Unallocated expenses			**(4,804)**
Investments income			**138**
Net decrease in fair value of financial assets at FVTPL			**(6,439)**
Share of results of joint ventures			**(1,698)**
Share of results of associates			**16,720**
Finance costs			**(1,755)**
Profit before tax			**231,957**

Six months ended 30 June 2025

	Hong Kong	The PRC	Total
	HK$'000	HK$'000	HK$'000
Results			
Segment revenue	6,789,268	110,504	6,899,772
Segment profit	213,571	13,812	227,383
Unallocated expenses			(4,700)
Investments income			171
Net decrease in fair value of financial assets at FVTPL			(15,599)
Share of results of joint ventures			(921)
Share of results of associates			2,123
Finance costs			(3,776)
Profit before tax			204,681

There are no inter-segment sales for both periods.

All of the segment revenue reported above is from external customers.

Segment profit represents the profit earned by each segment without allocation of dividends from financial assets at FVTPL, interest on financial assets at FVTPL, change in fair value of financial assets at FVTPL, share of results of joint ventures and associates, finance costs and unallocated expenses.

5. INVESTMENTS AND OTHER INCOME

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Investments and other income include:		
Interest on bank deposits	**19,449**	9,460
Interest on financial assets at FVTPL	**—**	47
Dividends from financial assets at FVTPL	**138**	124
Net foreign exchange gains	**19,302**	18,100

6. FINANCE COSTS

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Interests on:		
Bank borrowings	**1,099**	2,480
Other borrowings	**—**	456
Lease liabilities	**266**	460
Imputed interest expense on non-current amount due to an associate	**390**	380
	1,755	3,776

7. PROFIT BEFORE TAX

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Profit before tax has been arrived at after charging (crediting):		
Depreciation of property, plant and equipment	**36,027**	37,197
Depreciation of right-of-use assets	**14,209**	13,365
Amortisation of intangible assets	**3,352**	20,850
(Gain) loss on disposal of property, plant and equipment	**(70)**	197

8. INCOME TAX EXPENSE

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Current tax:		
Hong Kong	**43,051**	27,935
The PRC	**1,207**	3,417
Others	**232**	—
	44,490	31,352
(Over) under provision in prior years:		
Hong Kong	**(11)**	(376)
The PRC	**112**	—
	101	(376)
Deferred tax		
Hong Kong	**—**	(2,915)
	44,591	28,061

Hong Kong Profits Tax is recognised based on management's best estimate of the weighted average annual income tax rate expected for the full financial year. The estimated weighted average annual tax rate used is 16.5% for both periods.

Under the Law of the PRC on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the tax rate for the PRC subsidiaries is 25% for both periods.

9. EARNINGS PER SHARE

The calculation of the basic earnings per share attributable to the owners of the Company is based on the following data:

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Profit for the period attributable to the owners of the Company and earnings for the purpose of basic earnings per share	**187,364**	178,559
	Number of shares	
	'000	'000
Weighted average number of ordinary shares for the purpose of basic earnings per share	**1,241,878**	1,241,878

The Company has no potential ordinary shares outstanding during both periods. Accordingly, no diluted earnings per share information is presented.

10. DIVIDEND

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Dividend paid and recognised as distribution during the period:		
2025 final dividend – HK7.0 cents per share (six months ended 30 June 2025: 2024 final dividend – HK7.5 cents per share)	**86,931**	93,141
2025 special dividend – HK6.0 cents per share (six months ended 30 June 2025: 2024 special dividend – HK6.0 cents per share)	**74,513**	74,513
	161,444	167,654

An interim dividend of HK4 cents (six months ended 30 June 2025: HK4 cents) per ordinary share, totalling approximately HK$49,675,000 (six months ended 30 June 2025: HK$49,675,000) was declared by the Board on 26 August 2026. The interim dividend has not been included as a liability in these condensed consolidated financial statements as it was declared after the end of the reporting period.

The amount of the interim dividend was calculated on the basis of 1,241,877,992 shares in issue as at 26 August 2026.

11. DEBTORS, DEPOSITS AND PREPAYMENTS

The following is an aged analysis of trade receivables presented based on the invoice date at the end of the reporting period:

	30 June 2026 HK$'000	31 December 2025 HK$'000
Trade receivables from contracts with customers analysed by age:		
0 to 60 days	**615,496**	465,582
61 to 90 days	**3,089**	1,147
Over 90 days	**70,859**	62,690
	689,444	529,419
Bills receivables	**2,542**	13,054
Other debtors	**191,266**	146,691
Deposits	**116,609**	108,056
Prepayments	**3,044**	1,874
	1,002,905	799,094

The Group allows an average credit period of 60 days to its trade customers.

Bills receivables of the Group normally mature within 90 days from the bills receipt date.

As part of the internal credit risk management, the Group applies internal credit rating for its customers in relation to construction contracts. The exposure to credit risk and expected credit losses ("ECL") for trade receivables are assessed individually as at 30 June 2026. After the assessment of the Group, the impairment allowance on trade receivables is insignificant to the Group for the current interim period.

12. CONTRACT ASSETS

	30 June 2026 HK$'000	31 December 2025 HK$'000
Analysed as current:		
Unbilled revenue of construction contracts (Note a)	**2,041,623**	2,547,437
Retention receivables of construction contracts (Note b)	**1,082,350**	989,001
	3,123,973	3,536,438
Retention receivables of construction contracts		
Due within one year	**481,298**	385,210
Due more than one year	**601,052**	603,791
	1,082,350	989,001

Notes:

(a) Unbilled revenue included in contract assets represents the Group's right to receive consideration for work completed but not yet billed because the rights are conditional upon the satisfaction by the customers on the construction work completed by the Group and the work is pending for the certification by the customers. The contract assets are transferred to the trade receivables when the rights become unconditional, which is typically at the time the Group obtains the certification of the completed construction work from the customers.

(b) Retention receivables included in contract assets represents the Group's right to receive consideration for work performed but not yet billed because the rights are conditional on the satisfaction of the service quality by the customers over a certain period as stipulated in the contracts. The contract assets are transferred to the trade receivables when the rights become unconditional, which is typically at the expiry date of the period for the provision of assurance by the Group on the service quality of the construction work performed by the Group. For retention receivables in respect of construction contracts, the due dates are usually one year after the completion of the construction work.

As part of the internal credit risk management, the Group applies internal credit rating for its customers in relation to construction contracts. The exposure to credit risk and ECL for contract assets are assessed individually as at 30 June 2026. After the assessment of the Group, the impairment allowance on contract assets is insignificant to the Group for the current interim period.

13. CREDITORS AND ACCRUED CHARGES

The following is an aged analysis of trade payables presented based on invoice date at the end of the reporting period:

	30 June 2026 HK$'000	31 December 2025 HK$'000
Trade creditors analysed by age:		
0 to 60 days	**195,650**	238,192
61 to 90 days	**75,316**	117,396
Over 90 days	**23,173**	7,040
	294,139	362,628
Retention payables	**1,481,886**	1,354,394
Accrued project costs	**1,861,338**	2,023,102
Other creditors and accrued charges	**40,152**	126,595
	3,677,515	3,866,719
Retention payables:		
Repayable within one year	**545,152**	546,425
Repayable more than one year	**936,734**	807,969
	1,481,886	1,354,394

For retention payables in respect of construction contracts, the due dates are usually one year after the completion of the construction work and are expected to be settled within the Group's normal operating cycle.

INTERIM DIVIDEND

The Board has declared an interim dividend of HK4 cents (six months ended 30 June 2025: HK4 cents) per ordinary share for the six months ended 30 June 2026 to the shareholders of the Company whose names appear in the register of members of the Company on Monday, 14 September 2026.

It is expected that the payment of the interim dividend will be made on Monday, 28 September 2026.

CLOSURE OF REGISTER OF MEMBERS

The record date for the interim dividend will be Monday, 14 September 2026. The register of members of the Company will be closed from Friday, 11 September 2026 to Monday, 14 September 2026, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the interim dividend, all transfers of shares accompanied by the relevant share certificates must be lodged with the Company's Branch Share Registrar in Hong Kong, Tricor Investor Services Limited, at 17/F., Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration not later than 4:00 p.m. on Thursday, 10 September 2026.

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW AND PROSPECTS

RESULTS

For the six months ended 30 June 2026 (the "Period"), the Group recorded revenue of HK$6.0 billion (2025: HK$6.9 billion), representing a decrease of 14%. Gross profit amounted to HK$431.7 million (2025: HK$453.8 million), while profit attributable to owners of the Company amounted to HK$187.4 million (2025: HK$178.6 million), representing a decrease of 5% and an increase of 5%, respectively, compared with the corresponding period of 2025.

The decrease in turnover was mainly attributable to the completion and near completion of certain projects, while turnover from newly awarded projects gradually increased. Improved final values of projects in their final stages contributed to a higher gross profit margin, which, together with a reduction in administrative expenses, resulted in an increase in profit attributable to owners of the Company.

OPERATIONAL REVIEW

Hong Kong

The Group provides a full spectrum of construction services in Hong Kong, ranging from building construction and civil engineering works to foundation, electrical and mechanical, interior refurbishment and fitting-out works. Total revenue from construction services for the Period amounted to HK$5.8 billion (2025: HK$6.8 billion). After deducting directly attributable expenses, segment profit decreased to HK$198 million (2025: HK$214 million).

Since the beginning of the year, the Group has secured new construction contracts with an attributable contract value of approximately HK$6.4 billion. As at the date hereof, the value of outstanding contracts to be completed was approximately HK$32.6 billion, comprising HK$19 billion from the Civil Division, HK$12.7 billion from the Building Division and HK$0.9 billion from the Specialist Division.

Mainland China

The Group operates steam supply plants in Gansu and Hubei, which supply steam to factories within industrial parks, and provides operational management services to a sewage treatment plant in Wuxi for the treatment of domestic and industrial wastewater. Total revenue generated from the Group's environmental projects in Mainland China for the Period amounted to HK$141 million (2025: HK$111 million). The increase in revenue was primarily attributable to the steady improvement in the operations of the Group's steam plants. During the Period, the Group's operating plants supplied an average of 135 tonnes/hour of steam, representing an increase of 25% as compared with 108 tonnes/hour in the corresponding period of 2025. After deducting directly attributable expenses, segment profit increased to HK$32 million (2025: segment profit of HK$14 million).

The Group holds a 10% interest in the urban redevelopment project known as Haitao Garden, located at 58 Haitao Road, Yantian District, Shenzhen, which is planned for residential and commercial development (the "Shenzhen Project"). During the Period, presales of the Shenzhen Project commenced, and construction is expected to be completed in phases between 2027 and 2029.

Employees and Remuneration Policies

As at 30 June 2026, the Group had a total of 3,410 employees (at 31 December 2025: 3,587 employees). Total staff costs, comprising directors' remuneration, other staff costs and retirement benefit scheme contributions, amounted to HK$1,008 million for the Period (2025: HK$1,022 million).

Competitive remuneration packages are structured for employees with reference to their respective responsibilities, qualifications, experience and performance. In addition, discretionary bonuses may be paid based on the financial performance of the Group and individual performance.

FINANCIAL REVIEW

Liquidity and Financial Resources

As at 30 June 2026, the Group had liquid assets of HK$3,390 million (at 31 December 2025: HK$2,661 million), comprising financial assets at fair value through profit or loss of HK$67 million (at 31 December 2025: HK$73 million), time deposits with original maturities of not less than three months of HK$1 million (at 31 December 2025: HK$1 million), and bank balances and cash of HK$3,322 million (at 31 December 2025: HK$2,587 million).

As at 30 June 2026, the Group had total interest-bearing borrowings of HK$100 million (at 31 December 2025: HK$88 million), comprising bank loans of HK$100 million (at 31 December 2025: HK$88 million). The maturity profile of the interest-bearing borrowings for both periods is set out below.

	At 30 June 2026 HK$ million	At 31 December 2025 HK$ million
On demand or within one year	**46**	48
In the second year	**9**	1
In the third to fifth year inclusive	**45**	39
	100	88

The Group's borrowings, bank balances and cash, and financial assets at fair value through profit or loss were principally denominated in Hong Kong dollars. Accordingly, the Group was not exposed to significant foreign exchange rate fluctuations. During the Period, the Group did not enter into any financial instruments for hedging purposes. As at 30 June 2026, total borrowings of HK$54 million (at 31 December 2025: HK$42 million) carried interest at fixed rates.

Capital Structure and Gearing

As at 30 June 2026, total equity was HK$2,942 million (at 31 December 2025: HK$2,910 million), comprising ordinary share capital of HK$124 million (at 31 December 2025: HK$124 million), reserves of HK$2,828 million (at 31 December 2025: HK$2,797 million) and non-controlling interests of (HK$10 million) (at 31 December 2025: (HK$11 million)).

The final dividend of HK7.0 cents per ordinary share and the special dividend of HK6.0 cents per ordinary share for the year ended 31 December 2025, totalling approximately HK$161 million, were approved by the shareholders of the Company on 22 May 2026 and recognised as an appropriation of reserves during the Period. Apart from the aforesaid dividend payment and the reported interim profit, there were no other significant movements in the Group's reserves during the Period.

As at 30 June 2026, the gearing ratio, representing total interest-bearing borrowings as a percentage of total equity, was 3% (at 31 December 2025: 3%).

Pledge of Assets

As at 30 June 2026, the Group's bank deposits amounting to HK$64 million (at 31 December 2025: HK$90 million) were pledged to banks to secure banking facilities granted to the Group.

As at 30 June 2026, the Group's property, plant and equipment amounting to approximately HK$51 million (at 31 December 2025: nil) were pledged to banks to secure banking facilities granted to the Group.

CORPORATE GOVERNANCE CODE

The Company has complied with the code provisions of the Corporate Governance Code as set out in Part 2 of Appendix C1 to the Listing Rules throughout the six months ended 30 June 2026, except for code provision C.2.1 in respect of the separate roles of the chairman and chief executive officer.

Mr. Zen Wei Peu, Derek has been both the Chairman and Chief Executive Officer of the Company. In addition to his responsibilities as Chairman overseeing the function of the Board and formulating overall strategies and policies of the Company, Mr. Zen has taken up the management of the Group's business and overall operation. However, the day-to-day running of the Company has been delegated to the divisional heads responsible for the different aspects of the business.

The Board considers that this structure will not impair the balance of power and authority between the Board and the management of the business of the Group given that there are a strong and independent element on the Board and a clear division of responsibility in running the business of the Group. The Board believes that the structure outlined above is beneficial to the Company and its business.

DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") set out in Appendix C3 of the Listing Rules as its own code of conduct regarding Directors' Securities Transactions. All directors of the Company have confirmed, following specific enquiry, that they have complied with the Model Code throughout the six months ended 30 June 2026.

PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities (including sale of treasury shares) for the six months ended 30 June 2026.

AUDIT COMMITTEE

The Audit Committee of the Company has reviewed with the management, internal auditor and external auditor the accounting policies adopted by the Group and the unaudited interim financial information for the six months ended 30 June 2026.

PUBLICATION OF THE INTERIM RESULTS AND INTERIM REPORT

This announcement is published on the Company's website (www.buildking.hk) and the Stock Exchange's website (www.hkexnews.hk). The Interim Report 2026 containing all the information required by the Listing Rules will be published on the websites of the Company and the Stock Exchange, and despatched to the shareholders of the Company in due course.

APPRECIATION

I would like to take this opportunity to express my hearty gratitude to our shareholders, clients, business partners, directors and, not least, our staff for their hard work and loyalty.

By Order of the Board
Build King Holdings Limited
Zen Wei Peu, Derek
Chairman

Hong Kong, 26 August 2026

As at the date hereof, the Board comprises four executive directors, namely Mr. Zen Wei Peu, Derek, Mr. Lui Yau Chun, Paul, Mr. Tsui Wai Tim and Mr. Chan Chi Ming, three non-executive directors, namely Mr. David Howard Gem, Mr. Chan Chi Hung, Anthony and Mr. Chang Kam Chuen, Desmond, and four independent non-executive directors, namely Mr. Ho Tai Wai, David, Mrs. Ling Lee Ching Man, Eleanor, Mr. Lo Yiu Ching, Dantes and Ms. Ng Cheuk Hei, Shirley.