全球數字控股集團有限公司
WebX Holding Group Limited

(Formerly known as China Sci-Tech Industrial Investment Group Limited
中國科創產業投資集團有限公司)
(Continued into Bermuda with limited liability)
(Stock Code: 339)

INTERIM REPORT
2026

CONTENTS

CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors

Mr. SUN Bo[1]
Mr. WANG Daming[10]

Non-executive Directors

Mr. ZHUANG Jiyong *(Chairman)*[2]
Mr. XIAO Qiuli[3]
Ms. YAN Jia[11]
Mr. HE Yu[4]
Ms. ZHANG Aiping[9]
Mr. ZHAO Yanfeng[14]

Independent Non-executive Directors

Mr. CHEN Ming[12]
Mr. MOK Ho Ming[15]
Mr. WONG Yan Wai George
Ms. PONG Joanne Chiu Yan[13]
Mr. LIN Huanghui[16]

COMPANY SECRETARY

Mr. CHOU Chiu Ho[5]
Ms. CHEUNG Hoi Ue[6]

AUDITOR

McMillan Woods (Hong Kong) CPA Limited[7]
Certified Public Accountants and
Registered Public Interest Entity Auditor
LIF & Wong CPA Limited[8]
Certified Public Accountants and
Registered Public Interest Entity Auditors

REGISTERED OFFICE

Victoria Place, 5th Floor
31 Victoria Street
Hamilton HM10
Bermuda

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 1805
18/F, Harbour Centre
25 Harbour Road
Wanchai, Hong Kong

AUDIT COMMITTEE

Mr. LIN Huanghui *(Chairman)*[16]
Mr. MOK Ho Ming[15]
Mr. CHEN Ming[12]
Mr. WONG Yan Wai George
Ms. PONG Joanne Chiu Yan[13]

REMUNERATION COMMITTEE

Mr. WONG Yan Wai George *(Chairman)*
Mr. MOK Ho Ming[15]
Mr. SUN Bo
Mr. LIN Huanghui[16]

NOMINATION COMMITTEE

Mr. LIN Huanghui *(Chairman)*[16]
Mr. MOK Ho Ming[15]
Mr. WONG Yan Wai George
Ms. YAN Jia[11]
Ms. ZHANG Aiping[9]

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Management (Bermuda) Limited
Victoria Place, 5th Floor
31 Victoria Street
Hamilton HM10
Bermuda

CORPORATE INFORMATION

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

PRINCIPAL BANKER

DBS Bank (Hong Kong) Limited

STOCK CODE

339

WEBSITE

www.ceig.hk

Notes:

1. Ceased to be the chairman of the Board with effect from 8 January 2026.
2. Appointed as a non-executive Director and the chairman of the Board on 8 January 2026.
3. Appointed as a non-executive Director on 20 March 2026.
4. Resigned as a non-executive Director on 20 March 2026.
5. Appointed as the Company Secretary with effect from 21 May 2026.
6. Ceased to be the Company Secretary with effect from 21 May 2026.
7. Appointed as the auditor of the Company with effect from 29 June 2026.
8. Retired as the auditor of the Company with effect from 29 June 2026.
9. Appointed as a non-executive Director on 8 July 2026 and as a member of the Nomination Committee on 17 July 2026.
10. Resigned as an executive Director on 17 July 2026.
11. Resigned as a non-executive Director and a member of the Nomination Committee on 17 July 2026.
12. Resigned as an independent non-executive Director and a member of the Audit Committee on 17 July 2026.
13. Appointed as an independent non-executive Director and a member of the Audit Committee on 17 July 2026.
14. Appointed as a non-executive Director on 31 July 2026.
15. Resigned as an independent non-executive Director, the chairman of the Audit Committee, the chairman of the Nomination Committee and a member of the Remuneration Committee on 21 August 2026.
16. Appointed as an independent non-executive Director, the chairman of the Audit Committee, the chairman of the Nomination Committee and a member of the Remuneration Committee on 21 August 2026.

MANAGEMENT DISCUSSION AND ANALYSIS

The board (the "Board") of directors (the "Directors", and each, a "Director") of WebX Holding Group Limited (the "Company", together with its subsidiaries, the "Group") is pleased to present the unaudited consolidated interim financial results for the six months ended 30 June 2026 (the "Period").

RESULTS

During the Period, the Group recorded revenue of approximately HK$16,000 (2025: approximately HK$69,000), and no other income was generated during the Period (2025: approximately HK$5,573,000). Loss attributable to owners of the Company amounted to approximately HK$5,040,000 as compared to profit attributable to owners of the Company of approximately HK$5,107,000 in the corresponding period of 2025. The revenue recorded in the Period was generated from dividend income from listed investments. The decrease in revenue was mainly attributable to the reduction in dividends received from listed equity securities during the Period.

The Group's administrative and other operating expenses amounted to approximately HK$2,423,000 (2025: approximately HK$2,692,000). The decrease in administrative and other operating expenses was primarily attributable to the disposal of loss-making subsidiaries in the first half of 2025, whereby the related operating costs were no longer incurred in the corresponding period of 2026. The Group recorded a loss on net change in fair value of financial assets at fair value through profit or loss for the Period of approximately HK$2,614,000 (2025: gain of approximately HK$1,516,000). The loss attributable to owners was mainly driven by the net fair value loss on financial assets at fair value through profit or loss arising from financial market adjustments, coupled with the absence of one-off other income recognised in the corresponding period of 2026. Notwithstanding the reduction in operating expenses, the Group recorded an overall loss for the Period.

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2026 (2025: Nil).

BUSINESS REVIEW

Throughout the first half of 2026, the Hang Seng Index recorded a decline of over 10%, reversing the strong performance seen in the corresponding period of 2025. The market pullback was primarily driven by weaker performance of technology stocks, lingering uncertainties over mainland China's economic outlook, and moderated southbound capital inflows. Investor sentiment was further dampened by delayed expectations for global monetary easing and cautious market valuations.

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW *(continued)*

Notwithstanding the market correction, the Group's operating environment remains subject to numerous challenges. Geopolitical conflicts continue to unsettle global market confidence. Domestic economic recovery momentum in China remains weak and uncertainties linger over debt issues in the real estate sector. In addition, persistently high interest rates in major overseas economies suppress overall market risk appetite.

Against this backdrop, the Board maintains a cautious outlook for the remainder of the year. To secure sustainable long-term value for shareholders, a proactive management approach is essential to navigate volatile market conditions and prudently explore potential investment opportunities.

During the Period, the Group did not undertake any major asset restructuring or disposal of subsidiaries and maintained stable operations.

During the Period, the Company continued its investments in listed equity securities. As at 30 June 2026, the Company's investment portfolio was diversified across different business sectors including but not limited to internet and technology, investment, property and resort management. The Group's portfolio of listed securities, which are also referred to as financial assets, as at 30 June 2026 consisted of Alibaba Group Holding Limited, Tencent Holdings Limited, DT Capital Limited and New Silkroad Holding Group Limited.

LIQUIDITY, FINANCIAL RESOURCES AND FUNDING

The Group mainly relies upon shareholders' funds, proceeds from placing of shares and rights issue, and cash generated from its business operations to finance its operation and expansion. The Group managed the cash and cash equivalents principally based on making good use of capital to achieve returns for shareholders and ensuring sufficient liquidity for the working capital requirements.

Cash and cash equivalents stood at HK$2,205,755 as at 30 June 2026 (At 31 December 2025: HK$5,261,504). During the reporting period, the Group's cash balance decreased mainly as a result of cash outflows from operating and investing activities. The Group will keep under review its liquidity position and will consider appropriate financing options in light of prevailing circumstances should funding needs arise in future. As at 30 June 2026, the consolidated net asset value of the Group was HK$7,140,712 (At 31 December 2025: net asset value of HK$12,180,444) with consolidated net asset value per share of HK$0.0165 (At 31 December 2025: net asset value per share of HK$0.0282).

MANAGEMENT DISCUSSION AND ANALYSIS

LIQUIDITY, FINANCIAL RESOURCES AND FUNDING *(continued)*

The Group's accruals and other payables amounted to HK$717,176 as at 30 June 2026 (At 31 December 2025: HK$761,452), lease liabilities amounted to HK$788,337 (At 31 December 2025: HK$1,158,500) and a provision amounted to HK$300,000 (At 31 December 2025: HK$300,000). During the Period, the Group recognised an additional right-of-use asset and corresponding lease liability for a new office property lease contract, bringing the total to two right-of-use assets and corresponding lease liabilities as at period-end. The gearing ratio of the Group, calculated on the basis of the Group's total liabilities over total assets, was approximately 0.21 as at 30 June 2026 (At 31 December 2025: approximately 0.16).

Rights issue

On 9 May 2025, the Company announced the proposed rights issue (the "Rights Issue") on the basis of one (1) rights share for every two (2) shares held on the record date at the subscription price of HK$0.07 per share, to raise gross proceeds of up to approximately HK$10.08 million before expenses, by way of the Rights Issue of up to 144,000,000 rights shares. The terms of the Rights Issue were fixed on 9 May 2025, being the date of the announcement, when the closing market price of the Company's shares on the Stock Exchange of Hong Kong Limited (the "Stock Exchange") was HK$0.123 per share. The subscription price of HK$0.07 per share represented a discount of approximately 43.1% to such closing price on the date the terms were fixed. The Rights Issue was completed on 8 July 2025. Details of the Rights Issue were set out in the Company's announcements dated 9 May 2025, 14 May 2025, 19 May 2025, 25 June 2025, 7 July 2025 and the prospectus dated 9 June 2025 respectively.

The gross proceeds from the Rights Issue are approximately HK$10.08 million and the net proceeds from the Rights Issue (the "Net Proceeds"), after deducting the relevant expenses, are approximately HK$9.2 million. The Company has applied and will apply the Net Proceeds for payment as the general working capital and repayment of outstanding liabilities of the Group.

As of 30 June 2026, the Group had utilised and unutilised the Net Proceeds as set out in the table below:

Use of Net Proceeds	Intended use of the Net Proceeds (HK$ million)	Unutilised Net Proceeds as at 31 December 2025 (HK$ million)	Actual utilised Net Proceeds for the period (HK$ million)	Unutilised Net Proceeds as at 30 June 2026 (HK$ million)
General working capital	7.7	4.5	2.4	2.1
Repayment of outstanding liabilities	1.5	–	–	–

MANAGEMENT DISCUSSION AND ANALYSIS

LIQUIDITY, FINANCIAL RESOURCES AND FUNDING *(continued)*

Rights issue *(continued)*

The Net Proceeds had been utilised in accordance with the intentions previously disclosed. All remaining net proceeds were fully applied in line with the original intended uses within the current financial year. Saved as per above, the Company did not carry out any other fund-raising activities during the Period.

CHANGE OF COMPANY NAME, STOCK SHORT NAME AND COMPANY LOGO

Pursuant to a special resolution passed by the shareholders of the Company at the special general meeting of the Company held on 27 February 2026, the English name of the Company has been changed from "China Sci-Tech Industrial Investment Group Limited" to "WebX Holding Group Limited" and its Chinese name from "中國科創產業投資集團有限公司" to "全球數字控股集團有限公司".

The Certificate of Change of Name and the Certificate of Secondary Name were issued by the Registrar of Companies in Bermuda on 16 March 2026 and 18 March 2026 respectively certifying that the Company has changed its name to "WebX Holding Group Limited" and "全球數字控股集團有限公司" has been adopted as the Chinese secondary name of the Company to replace its existing Chinese secondary name of "中國科創產業投資集團有限公司" on 12 March 2026.

The Certificate of Registration of Alteration of Name of Registered Non-Hong Kong Company was issued by the Registrar of Companies in Hong Kong on 31 March 2026 confirming the registration of the new English and Chinese name of the Company in Hong Kong under Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong).

The stock short name for trading in the shares of the Company on the Stock Exchange has been changed from "CN SCI-TECH IND" to "WEBX HOLDING" in English and from "中國科創產業投資" to "全球數字控股" in Chinese with effect from 9:00 a.m. on 17 April 2026.

The logo of the Company has been changed to "Web" to reflect the new Company's name.

CAPITAL STRUCTURE

Save as disclosed above in the section headed "Liquidity, Financial Resources and Funding", there was no any other material change on Company's overall share structure. The Group comprises only ordinary shares as at 30 June 2026 and 31 December 2025.

MANAGEMENT DISCUSSION AND ANALYSIS

CAPITAL EXPENDITURES

The Group's capital expenditures primarily consisted of expenditures on acquisition of computer equipment, furniture and fixtures, motor vehicles, office equipment and leasehold improvements. During the six months ended 30 June 2026, the Group did not incur any capital expenditure (2025: Nil).

CAPITAL COMMITMENTS

As at 30 June 2026, the Group did not have any significant capital commitments (At 31 December 2025: Nil).

FOREIGN EXCHANGE EXPOSURE

The Board believes that the Group has certain exposure to foreign exchange risk as some of the business transactions of the Group are denominated in Renminbi and United States dollars. The Group currently does not have a foreign currency hedging policy in respect of foreign currency transactions, assets and liabilities. The Board will monitor the foreign currency exposure closely.

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2026, the Group has employed a total of 11 employees (At 31 December 2025: 9) including the Directors of the Company. The remuneration packages consist of basic salary, mandatory provident fund, medical insurance, and other benefits considered as appropriate. Remuneration packages are generally structured by reference to the prevailing market conditions, individual qualification and performance. They are under periodic review based on individual merit and other market factors. The total staff costs for the six months ended 30 June 2026 amounted to HK$1,057,291 (2025: HK$999,000).

CHARGES ON THE GROUP'S ASSETS

As at 30 June 2026, no charges had been created on the Group's assets (At 31 December 2025: Nil).

CONTINGENT LIABILITIES

The Group did not have any significant contingent liabilities as at 30 June 2026 (At 31 December 2025: Nil).

MANAGEMENT DISCUSSION AND ANALYSIS

PROSPECTS

In lights of the anticipated market volatility and global economic challenges discussed in the "Business Review" section, the Group will manage existing investments conservatively and in strict accordance with its stated objectives and policies. The Group will continue to proactively seek and evaluate high-potential investment opportunities to enrich its portfolios to maximise long-term returns for shareholders.

MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Group did not have any material acquisition and disposal of subsidiaries, associates or joint venture during the Period.

SIGNIFICANT INVESTMENT HELD

As at 30 June 2026, the significant investments of the Group are included in the note 15 to the condensed consolidated financial statements of this report.

FUTURE PLANS RELATING TO MATERIAL INVESTMENT OR CAPITAL ASSET

The Group had not executed any agreement in respect of material investment or capital asset and did not have any other future plans relating to material investment or capital asset as at the date of this report. Nonetheless, if any potential investment opportunity arises in the coming future, the Group will perform feasibility studies and prepare implementation plans to consider whether it is beneficial to the Group and the shareholders of the Company as a whole.

OTHER INFORMATION

SHARE OPTION SCHEME

At the special general meeting of the Company held on 16 May 2016, the shareholders of the Company approved the adoption of a share option scheme (the "Share Option Scheme") under which the Directors of the Company may grant options to eligible persons ("Eligible Person(s)") to subscribe for the Company's shares subject to the terms and conditions as stipulated therein. Unless otherwise cancelled or amended, the Share Option Scheme will remain valid for a period of 10 years from the date of its adoption. The Share Option Scheme constitutes a share option scheme governed by Chapter 17 of the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules").

The Share Option Scheme was adopted on 16 May 2016 and expired on 15 May 2026, details are as follows:

(i) Purpose

The purpose of the Share Option Scheme is to provide the Company with a flexible and effective means of incentivising, rewarding, remunerating, compensating and/or providing benefits to participants.

(ii) Eligible Person

(a) Any executive, i.e. any person who is a full-time or part-time employee or a Director (including executive and non-executive Directors) or any of its subsidiaries at the date on which the option is offered to an Eligible Person, which has to be a business day (the "Offer Date").

(b) Any non-executive as approved by the Board.

(iii) Payment on acceptance of option offer

Options offered must be taken up within 21 days of the Offer Date, upon payment of HK$1.00.

OTHER INFORMATION

SHARE OPTION SCHEME *(continued)*

(iv) The total number of shares available for issue under the Share Option Scheme and the percentage of the issued shares that it represents as at the date of the interim report

(a) The options available for grant and the total number of shares which may be issued upon exercise of all options to be granted under the Share Option Scheme and any other schemes must not in aggregate exceed 11,600,000 shares, representing approximately 2.69% of the issued share capital as at 1 January 2026. As the Share Option Scheme expired on 15 May 2026, no further options can be granted thereunder.

(b) The maximum number of shares which may be issued upon exercise of all outstanding options granted and yet to be exercised under the Share Option Scheme and any other schemes of the Company must not exceed 30% of the shares in issue from time to time.

(v) Number of options available for grant and total number of shares available for issue

The options available for grant and the total number of shares which could be issued upon exercise of all options could be granted under the Share Option Scheme and any other schemes must not in aggregate exceed 11,600,000 shares, representing approximately 2.69% of the issued share capital as at 1 January 2026 and until it expired on 15 May 2026.

(vi) Maximum entitlement of each Eligible Person

The maximum number of shares issued and to be issued upon the exercise of options granted to each Eligible Person (including both exercised and outstanding options) in any 12-month period shall not exceed 1% of the issued shares of the Company. Any further grant of share options in excess of this limit is subject to shareholders' approval in general meeting of the Company.

(vii) Timing for exercise of options

An option may be exercised in accordance with the terms of the Share Option Scheme at any time during a period to be notified by the Directors to each option holder but may not be exercised after the expiry of 10 years from the Offer Date. The Directors may provide restrictions on the exercise of an option during the period.

OTHER INFORMATION

SHARE OPTION SCHEME *(continued)*

(viii) The minimum period for which an option must be held before it can be exercised

Pursuant to the Share Option Scheme, the Directors has discretion to set a minimum period for which an option has to be held before the exercise of the subscription rights attaching thereto.

(ix) Basis for determination of option price

The option price per share in relation to an option is a price to be determined by the Directors and is no less than the highest of:

(a) the closing price of the shares as stated in the daily quotations sheet issued by the Stock Exchange on the Offer Date;

(b) the average closing price of the shares as stated in the daily quotations sheet issued by the Stock Exchange for the five business days immediately preceding the Offer Date; or

(c) the nominal value of the shares on the Offer Date.

(x) Life of the scheme

The Share Option Scheme remained in force for a period of 10 years commencing on 16 May 2016, and expired on 15 May 2026. Following its expiration, no further options may be granted thereunder.

(xi) The remaining life of the Share Option Scheme

The Share Option Scheme was expired on 15 May 2026 reaching the end of its 10 years and no new Share Option Scheme has been adopted after the expiration of the Share Option Scheme.

During the Period, no option was granted, exercised, cancelled or lapsed under the Share Option Scheme and there was no outstanding option as at 30 June 2026.

OTHER INFORMATION

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND/OR SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION

As at 30 June 2026, so far as the Directors are aware, the interests and/or short positions of the Directors and chief executives of the Company in the shares, underlying shares and debentures of the Company, its specified undertaking or any of other associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept by the Company under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") contained in the Listing Rules or Division 7 and 8 of Part XV of the SFO (including interests and short positions which they are taken or deemed to have under such provisions of the SFO), were nil.

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND/OR SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 June 2026, as far as the Directors are aware, the Company had been notified of the following substantial shareholders' interests or short positions in the shares and underlying shares of the Company (representing 5% or more of the Company's issued shares) which were recorded in the register of substantial shareholders maintained by the Company under Section 336 of Part XV of the SFO:

Interests in the shares of the Company

Name of substantial shareholders	Capacity	Long/Short position	Number of shares held	Approximate percentage of the issued shares capital as at 30 June 2026[4]
MAK Tsing-Yip[1]	Interest of controlled corporation	Long position	108,479,491	25.11
Turing Innovation Limited[1]	Beneficial Owner	Long position	108,479,491	25.11
HUANG Sihang	Beneficial Owner	Long position	57,720,000	13.36
ZHU Wenjuan[2]	Interest of controlled corporation	Long position	31,600,000	7.31
World Century Holding Group Co., Limited[2]	Beneficial Owner	Long position	31,600,000	7.31
LIU Sihan[3]	Interest of controlled corporation	Long position	27,580,000	6.38
Master Star Holding Group Co., Limited[3]	Beneficial Owner	Long position	27,580,000	6.38

OTHER INFORMATION

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND/OR SHORT POSITIONS IN THE SHARES AND UNDERLYING SHARES OF THE COMPANY *(continued)*

Notes:

1. Based on the disclosure of interests form submitted by this substantial shareholder, these shares were held by Turing Innovation Limited, which was solely and wholly owned by MAK Tsing-Yip. By virtue of the SFO, MAK Tsing-Yip is deemed to be interested in the 108,479,491 shares of the Company.

2. Based on the disclosure of interests form submitted by this substantial shareholder, these shares were held by World Century Holding Group Co., Limited, which was solely and wholly owned by ZHU Wenjuan. By virtue of the SFO, ZHU Wenjuan is deemed to be interested in the 31,600,000 shares of the Company.

3. Based on the disclosure of interests form submitted by this substantial shareholder, these shares were held by Master Star Holding Group Co., Limited, which was solely and wholly owned by LIU Sihan. By virtue of the SFO, LIU Sihan is deemed to be interested in the 27,580,000 shares of the Company.

4. The percentage was calculated based on 432,000,000 issued share capital of the Company as at 30 June 2026. The Company held no treasury share as at 30 June 2026.

Save as disclosed above, as far as the Directors are aware, no other person had an interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of the Divisions 2 and 3 of Part XV of the SFO, or which was recorded in the register of substantial shareholders required to be kept by the Company pursuant to section 336 of Part XV of the SFO as at 30 June 2026.

ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

Save as disclosed in the sections headed "DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND/OR SHORT POSITIONS IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY OR ANY ASSOCIATED CORPORATION" and the "SHARE OPTION SCHEME" above in this report, at no time during the reporting period was the Company, a party to any arrangements to enable the Directors and chief executives of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

OTHER INFORMATION

DIRECTORS' MATERIAL INTERESTS IN TRANSACTIONS, ARRANGEMENTS AND CONTRACTS THAT ARE SIGNIFICANT IN RELATION TO THE GROUP'S BUSINESS

No transactions, arrangements and contracts of significance in relation to the Group's business to which the Company and any of its subsidiaries was a party and in which any Director of the Company had a material interest, whether directly or indirectly, subsisted at the end of the Period or at any time during the Period.

DIRECTORS' INTERESTS IN COMPETING BUSINESS

For the period ended 30 June 2026 and up to the date of this report, none of the Directors or their respective associates (as defined in the Listing Rules) had any interest in any business which were in competition or were likely to compete, either directly or indirectly, with the Company's business which needs to be disclosed pursuant to Rule 8.10 of the Listing Rules.

CHANGE OF INFORMATION OF DIRECTORS AND CHIEF EXECUTIVES

During the Period, the changes to the particulars of directors, senior management, members of board committees, authorised representatives, process agent and company secretary of the Company are set out below:

With effect from 8 January 2026:

a) Mr. ZHUANG Jiyong was appointed as a non-executive Director and the Chairman of the Board of the Company;

b) Mr. SUN Bo stepped down from his role as the Chairman of the Board and ceased to act as (i) one of the authorised representatives of the Company under Rule 3.05 of the Listing Rules (the "Authorised Representative"); and (ii) the process agent authorized to receive legal documents and notices on behalf of the Company in Hong Kong pursuant to Part 16 of the Companies Ordinance (Chapter 622 of the Laws of Hong Kong) (the "Process Agent"); while remaining as an executive Director and a member of the Remuneration Committee;

c) Mr. ZHUANG Jiyong was appointed to succeed Mr. SUN Bo as the Authorised Representative and the Process Agent of the Company.

With effect from 20 March 2026:

a) Mr. HE Yu resigned as the non-executive Director;

b) Mr. XIAO Qiuli was appointed as the non-executive Director.

OTHER INFORMATION

CHANGE OF INFORMATION OF DIRECTORS AND CHIEF EXECUTIVES *(continued)*

With effect from 21 May 2026:

a) Ms. CHEUNG Hoi Ue resigned as the company secretary of the Company and ceased to act as the Authorised Representative and the Process Agent;

b) Mr. CHOU Chiu Ho was appointed to succeed Ms. CHEUNG Hoi Ue as the new company secretary of the Company, the Authorised Representative and the Process Agent.

Full particulars of all the above appointments and resignations of directors, changes of roles, adjustments to senior management and reorganisation of membership of board committees have been disclosed in the announcements published by the Company on the respective relevant dates.

Save as disclosed above, there is no other change in the Directors' and chief executive's information required to be disclosed pursuant to Rule 13.51B (1) of the Listing Rules.

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code as set out in Appendix C3 of the Listing Rules regarding Directors' securities transactions on terms no less exacting than the required standard set out in the Model Code. Having made specific enquiry of all Directors, all the Directors have complied with the required standards as set out in the Model Code and its code of conduct regarding directors' securities transactions throughout the Period.

CORPORATE GOVERNANCE

The Company is dedicated to maintaining and ensuring high standards of corporate governance practices and the corporate governance principles of the Company are adopted in the best interest of the Company and its shareholders. The Company has established procedures on corporate governance that comply with the requirements of the Corporate Governance Code (the "CG Code") contained in Appendix C1 of the Listing Rules. The Board has reviewed and taken measures to adopt the CG Code as the Company's code of corporate governance practices. During the six months ended 30 June 2026, the Company has complied with the code provisions set out in the section headed "Part 1 – Mandatory disclosure requirements" and the applicable code provisions set out in the section headed "Part 2 – Principles of good corporate governance, code provisions and recommended best practices" under the CG Code.

OTHER INFORMATION

COMPLIANCE WITH RELEVANT LAWS AND REGULATIONS

As far as the Board and management are aware, the Group has complied in all material aspects with relevant laws and regulations that have a significant impact on the business and operation of the Group. For the six months ended 30 June 2026, there was no material breach of, or non-compliance with, applicable laws and regulations by the Group.

RELATIONSHIPS WITH KEY STAKEHOLDERS

The Directors are of view that maintaining a good working relationship with its employees, suppliers and other stakeholders are the keys to the sustainable development of the Group. During the Period, there was no significant dispute between the Group and its employees, suppliers and other stakeholders.

MANAGEMENT CONTRACTS

Other than the service contracts of the Directors, the Company has not entered into any contract with any individual, firm or body corporate to manage or administer the whole or any substantial part of any business of the Company during the reporting period.

TAX RELIEF

The Company is not aware of any relief from taxation available to shareholders of the Company by reason of their holdings in the shares.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities (including sale of treasury shares (as defined in the Listing Rules)) during the Period. The Company did not have any treasury shares (as defined in the Listing Rules) as at 30 June 2026.

EVENTS AFTER THE SIX MONTHS ENDED 30 JUNE 2026

With effect from 8 July 2026, Ms. ZHANG Aiping was appointed as a non-executive Director of the Company.

With effect from 17 July 2026:

a) Mr. WANG Daming resigned as an executive Director of the Company;

b) Ms. YAN Jia resigned as a non-executive Director and a member of the Nomination Committee of the Company;

c) Mr. CHEN Ming resigned as an independent non-executive Director and a member of the Audit Committee of the Company;

OTHER INFORMATION

EVENTS AFTER THE SIX MONTHS ENDED 30 JUNE 2026 *(continued)*

d) Ms. PONG Joanne Chiu Yan was appointed as an independent non-executive Director of the Company;

e) Adjustments were made to the membership of the board committees: Ms. ZHANG Aiping, a non-executive Director, was appointed as a member of the Nomination Committee, and Ms. PONG Joanne Chiu Yan, an independent non-executive Director, was appointed as a member of the Audit Committee.

With effect from 31 July 2026, Mr. ZHAO Yanfeng was appointed as a non-executive Director of the Company.

With effect from 21 August 2026:

a) Mr. MOK Ho Ming resigned as an independent non-executive Director, the chairman of the Audit Committee, the chairman of the Nomination Committee and a member of the Remuneration Committee of the Company;

b) Mr. LIN Huanghui was appointed as an independent non-executive Director, the chairman of the Audit Committee, the chairman of the Nomination Committee and a member of the Remuneration Committee of the Company.

AUDIT COMMITTEE

The audit committee of the Company (the "Audit Committee"), with its terms of reference established in compliance with the Listing Rules, comprises three independent non-executive Directors, namely Mr. LIN Huanghui (the chairman of the Audit Committee), Mr. WONG Yan Wai George and Ms. PONG Joanne Chiu Yan. The Audit Committee has reviewed with the management of the Company the unaudited condensed consolidated financial statements of the Group for the six months ended 30 June 2026 including the accounting principles and practices adopted by the Group and has also discussed with management of the Company the financial reporting procedures, internal control and risk management systems.

APPRECIATION

The Board would like to take this opportunity to express its appreciation to the staff and management team of the Group for their hard work and dedication during the Period. The Board would also like to express its sincere gratitude to all the shareholders of the Company for their continuous support.

On behalf of the Board

Mr. ZHUANG Jiyong
Chairman

Hong Kong, 27 August 2026

The board of directors of WebX Holding Group Limited (the "Company", together with its subsidiaries, the "Group") is pleased to present the unaudited consolidated interim results of the Group for the six months ended 30 June 2026 (the "Period"), together with the comparative unaudited figures for the corresponding period of 2025 and the relevant explanatory notes as set out below. The interim results for the Period are unaudited, but have been reviewed by the audit committee of the Company.

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the six months ended 30 June 2026

		(Unaudited) Six months ended 30 June	
		2026	2025
	Note	**HK$**	HK$
Revenue	6	**16,345**	69,163
Other income	7	**–**	5,572,694
Net change in fair value of financial assets at fair value through profit or loss	8	**(2,613,560)**	1,516,360
Gain on disposal of subsidiaries	19	**–**	681,555
Administrative and other operating expenses		**(2,423,000)**	(2,691,713)
Finance costs	9	**(19,517)**	(41,015)
(Loss)/profit before tax	10	**(5,039,732)**	5,107,044
Income tax expense	11	**–**	–
(Loss)/profit for the period attributable to owners of the Company		**(5,039,732)**	5,107,044
Other comprehensive loss for the period, net of tax:			
Items that may be reclassified to profit or loss in subsequent period:			
Exchange differences arising on translation of foreign operations		**–**	(10,192)
Release of exchange reserve upon disposal of subsidiaries		**–**	9,038
Total comprehensive (loss)/income for the period attributable to owners of the Company		**(5,039,732)**	5,105,890
(Loss)/earnings per share			
– Basic and diluted	13	**(0.012)**	0.018

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Note	(Unaudited) As at 30 June 2026 HK$	(Audited) As at 31 December 2025 HK$
Non-current assets			
Property, plant and equipment	14	**34,273**	40,606
Right-of-use assets		**758,553**	1,112,811
Refundable rental deposit		**17,200**	349,342
		810,026	1,502,759
Current assets			
Refundable rental deposit		**349,342**	–
Financial assets at fair value through profit or loss	15	**5,382,950**	7,215,400
Prepayments, deposits and other receivables		**238,152**	460,733
Cash and cash equivalents		**2,205,755**	5,261,504
		8,176,199	12,937,637
Current liabilities			
Accruals and other payables		**717,176**	761,452
Lease liabilities		**691,890**	1,136,695
		1,409,066	1,898,147
Net current assets		**6,767,133**	11,039,490
Total assets less current liabilities		**7,577,159**	12,542,249
Non-current liabilities			
Other loan	16	**40,000**	40,000
Lease liabilities		**96,447**	21,805
Provision		**300,000**	300,000
		436,447	361,805
NET ASSETS		**7,140,712**	12,180,444
Equity attributable to owners of the Company			
Share capital	17	**8,640,000**	8,640,000
Reserves		**(1,499,288)**	3,540,444
TOTAL EQUITY		**7,140,712**	12,180,444

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2026

	Share Capital	Share Premium* (Note a)	Contributed Surplus* (Note b)	Exchange Reserve* (Note c)	Accumulated Losses	Total
	HK$	HK$	HK$	HK$	HK$	HK$
At 1 January 2025 (audited)	5,760,000	78,415,016	28,040,011	1,154	(112,958,242)	(742,061)
Profit for the period	–	–	–	–	5,107,044	5,107,044
Other comprehensive loss for the period:						
Exchange differences arising on translation of foreign operations	–	–	–	(10,192)	–	(10,192)
Release of exchange reserve upon disposal of subsidiaries	–	–	–	9,038	–	9,038
Total comprehensive income for the period	–	–	–	(1,154)	5,107,044	5,105,890
At 30 June 2025 (unaudited)	5,760,000	78,415,016	28,040,011	–	(107,851,198)	4,363,829
At 1 January 2026 (audited)	**8,640,000**	**84,779,201**	**28,040,011**	**–**	**(109,278,768)**	**12,180,444**
Loss and total comprehensive loss for the period	**–**	**–**	**–**	**–**	**(5,039,732)**	**(5,039,732)**
At 30 June 2026 (unaudited)	**8,640,000**	**84,779,201**	**28,040,011**	**–**	**(114,318,500)**	**7,140,712**

* These reserve accounts comprise the consolidated reserves of HK$1,499,288 in the unaudited condensed consolidated statement of financial position as at 30 June 2026.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2026

Notes:

(a) Share premium

Share premium represents premium arising from the issue of shares at a price in excess of their par value per share and is not distributable but may be applied in paying up unissued shares of the Company to be issued to the shareholders of the Company as fully paid bonus shares or in providing for the premiums payable on repurchase of shares.

(b) Contributed surplus

Under the Bermuda Companies Act 1981, the contributed surplus of the Company is available for distribution. However, the Company cannot declare or pay a dividend, or make a distribution out of contributed surplus if:

(i) it is, or would after the payment be, unable to pay its liabilities as they become due; or

(ii) the realisable value of its assets would thereby be less than the aggregate of its liabilities and its issued share capital and share premium.

(c) Exchange reserve

The exchange reserve comprises all foreign exchange differences arising from the translation of the financial statements of foreign operations.

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 June 2026

	Note	(Unaudited) Six months ended 30 June 2026 HK$	2025 HK$
Cash flows from operating activities			
Cash used in operations		**(1,705,353)**	(1,680,913)
Dividend income received		**15,900**	20,250
Interest received		**445**	38
Net cash used in operating activities		**(1,689,008)**	(1,660,625)
Cash flows from investing activities			
Purchase of financial assets at fair value through profit or loss		**(781,110)**	–
Net cash used in investing activities		**(781,110)**	–
Cash flows from financing activities			
Principal elements of lease liabilities paid		**(566,114)**	(540,317)
Interest elements on lease liabilities	9	**(19,517)**	(41,015)
Share application money received		**–**	2,579,535
Proceeds from directors' loans		**–**	2,000,000
Net cash (used in)/generated from financing activities		**(585,631)**	3,998,203
Net (decrease)/increase in cash and cash equivalents		**(3,055,749)**	2,337,578
Effect of foreign exchange rate changes		**–**	(1,154)
Cash and cash equivalents at 1 January		**5,261,504**	354,521
Cash and cash equivalents at 30 June			
Representing cash and cash equivalents		**2,205,755**	2,690,945

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

1. GENERAL INFORMATION

WebX Holding Group Limited (the "Company") was continued into Bermuda as an exempted company with limited liability under Bermuda Companies Act 1981. The address of its registered office is Victoria Place, 5th Floor, 31 Victoria Street, Hamilton HM 10, Bermuda. The address of its principal place of business is Room 1805, 18th Floor, Harbour Centre, 25 Harbour Road, Wanchai, Hong Kong. The Company's shares are listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange").

The Company acts as an investment holding company and its principal activities are investment and trading of listed and unlisted securities. The Company and its subsidiaries are collectively referred to as the "Group".

These unaudited condensed consolidated financial statements are presented in Hong Kong Dollars ("HK$"), unless otherwise stated.

The condensed consolidated financial statements have not been audited.

2. BASIS OF PREPARATION

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

The accounting policies applied in these unaudited condensed consolidated financial statements are consistent with those of the annual consolidated financial statements for the year ended 31 December 2025, except for those that relate to new and amendments to HKFRS Accounting Standards or interpretations effective for the first time for periods beginning on or after 1 January 2026. The Group has not early adopted any new and revised HKFRS Accounting Standards that has been issued but not yet effective in the current accounting period.

These unaudited condensed consolidated financial statements and notes do not include all of the information required for a complete set of financial statements prepared in accordance with HKFRS Accounting Standards and should be read in conjunction with the annual consolidated financial statements for the year ended 31 December 2025.

The preparation of these unaudited condensed consolidated financial statements in compliance with HKAS 34 requires the use of certain judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates. The areas where critical judgments and estimates have been made in preparing the financial statements and their effect are disclosed in note 4 to the unaudited condensed consolidated financial statements.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

3. CHANGES IN HKFRS ACCOUNTING STANDARDS

The HKICPA has issued a number of amendments to HKFRS Accounting Standards that are first effective for the accounting periods beginning on or after 1 January 2026. Of these, the following amendments are relevant to the Group:

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 improvement projects	Annual Improvements to HKFRS Accounting Standards – Volume 11

None of these developments and amendments have had a material effect on how the Group's results and financial position for the current or prior periods have been prepared or presented in these unaudited condensed consolidated financial statements. The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

4. CRITICAL JUDGEMENTS AND ESTIMATES

The significant judgements made by the management in applying the Group's accounting policies and the key sources of estimation uncertainty in preparing these unaudited condensed consolidated financial statements, were the same as those that applied to the annual consolidated financial statements for the year ended 31 December 2025.

5. FAIR VALUE MEASUREMENTS

The carrying amounts of the Group's financial assets and financial liabilities as reflected in the unaudited condensed consolidated statement of financial position approximate their respective fair values.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

5. FAIR VALUE MEASUREMENTS *(continued)*

(a) Fair value hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following disclosures of fair value measurements use a fair values hierarchy that categorises into three levels and the inputs to valuation techniques used to measure fair value:

Level 1: Fair value measured using only Level 1 inputs, i.e. unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date;

Level 2: Fair value measured based on valuation techniques using Level 2 inputs, i.e. observable inputs which fail to meet Level 1, and not using significant unobservable inputs; or

Level 3: Fair value measured based on valuation techniques using significant unobservable inputs (i.e. not derived from market data).

The Group's policy is to recognise transfers into and transfers out of any of the three levels as of the date of the event or change in circumstances that caused the transfer.

The fair value of the Group's financial assets traded in active markets is based on quoted market prices for identical items at the end of the reporting period. An active market represents a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide information on an ongoing basis. These financial assets of listed equity securities are included in Level 1 of fair value measurements.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

5. FAIR VALUE MEASUREMENTS *(continued)*

(a) Fair value hierarchy *(continued)*

The following table presents the Group's financial assets at fair value through profit or loss ("FVTPL") measured and recognised at fair value at the end of the reporting period on recurring basis:

	Level 1 HK$	**Level 2** HK$	**Level 3** HK$	**Total** HK$
At 30 June 2026 (Unaudited)				
Financial assets at FVTPL				
– Listed equity securities	**5,382,950**	**–**	**–**	**5,382,950**
At 31 December 2025 (Audited)				
Financial assets at FVTPL				
– Listed equity securities	7,215,400	–	–	7,215,400

(b) Transfers among Levels 1, 2 or 3

There were no transfers among Levels 1, 2 or 3 during the six months ended 30 June 2026.

6. REVENUE AND SEGMENT INFORMATION

	(Unaudited) Six months ended 30 June	
	2026	2025
	HK$	HK$
Dividend income from listed equity investments	**15,900**	69,125
Bank interest income	**19**	35
Other interest income	**426**	3
Revenue	**16,345**	69,163

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

6. REVENUE AND SEGMENT INFORMATION *(continued)*

Performance of significant investment for the six months ended 30 June 2026:

Investee Companies	**Realised gain/(losses) HK$**	**(Unaudited) Unrealised gain/(losses) HK$**	**Dividend received HK$**
Alibaba Group Holding Limited	**–**	**(1,261,550)**	**–**
Tencent Holdings Limited	**–**	**(500,700)**	**15,900**
DT Capital Limited	**–**	**(651,810)**	**–**
New Silkroad Holding Group Limited	**–**	**(199,500)**	**–**
	–	**(2,613,560)**	**15,900**

Performance of significant investment for the six months ended 30 June 2025:

Investee Companies	Realised gain/(losses) HK$	(Unaudited) Unrealised gain/(losses) HK$	Dividend received HK$
Alibaba Group Holding Limited	–	685,000	–
Tencent Holdings Limited	–	387,000	20,250
DT Capital Limited	–	301,860	–
New Silkroad Culturaltainment Limited	–	142,500	–
	–	1,516,360	20,250

No segment information is presented as all of the revenue and contribution to operating results, assets and liabilities of the Group are attributable to investment activities which are carried out or originated principally in Hong Kong.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

7. OTHER INCOME

For the six months ended 30 June 2026, no other income was recognised. For the six months ended 30 June 2025, the Group recognised other income of HK$1,972,694 and HK$3,600,000 arising from the waiver of accrued directors' emoluments and directors' loans, respectively. During the period ended 30 June 2025, Mr. SUN Bo and Mr. YANG Zhicheng waived the respective repayments of their loans to the Group, which amounted to HK$3,300,000 and HK$300,000 respectively as at 31 December 2024. Both of Mr. SUN Bo and Mr. YANG Zhicheng were directors of the Company at the time of the waivers.

8. NET CHANGE IN FAIR VALUE OF FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	(Unaudited) Six months ended 30 June	
	2026	2025
	HK$	HK$
Net unrealised (losses)/gains on financial assets at FVTPL	**(2,613,560)**	1,516,360

9. FINANCE COSTS

	(Unaudited) Six months ended 30 June	
	2026	2025
	HK$	HK$
Interest expense on lease liabilities	**19,517**	41,015

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

10. (LOSS)/PROFIT BEFORE TAX

	(Unaudited) Six months ended 30 June	
	2026	2025
	HK$	HK$
(Loss)/profit before tax for the period is stated at after charging:		
Auditor's remuneration	**50,000**	50,000
Depreciation		
– Property, plant and equipment	**6,333**	2,415
– Right-of-use assets	**550,209**	546,129
Directors' emoluments		
– Fees	**326,452**	360,000
– As management	**–**	–

11. INCOME TAX EXPENSE

No provision for Hong Kong Profits Tax has been made in the unaudited condensed consolidated financial statements for the six months end 30 June 2026 since the Group did not generate any assessable profit for this period. For the six months ended 30 June 2025, no provision for Hong Kong Profits Tax was made in the unaudited financial statements as the Group had sufficient tax losses available to offset the assessable profit for that period.

As at 30 June 2026, the Group has unused tax losses of HK$124,097,133 (At 31 December 2025: HK$121,663,447) and unrealised losses from financial assets at FVTPL of HK$4,326,475 (At 31 December 2025: HK$1,712,915) available to offset against future profits. No deferred tax asset has been recognised in the unaudited condensed consolidated financial statements due to the unpredictability of future profit streams.

12. DIVIDENDS

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

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

13. (LOSS)/EARNINGS PER SHARE

The calculation of basic (loss)/earnings per share attributable to owners of the Company is based on the loss for the six months ended 30 June 2026 attributable to owners of the Company of HK$5,039,732 (For the six months ended 30 June 2025: profit of HK$5,107,044) and the weighted average number of 432,000,000 (30 June 2025: 288,000,000) ordinary shares in issue during the six months ended 30 June 2026.

Diluted (loss)/earnings per share for the six months ended 30 June 2026 and 2025 are equal to basic (loss)/earnings per share, as there were no potential dilutive ordinary shares issued during the six months ended 30 June 2026 and 2025.

14. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2026, the Group did not acquire of any item of property, plant and equipment (At 31 December 2025: HK$31,360) and did not dispose of any item of property, plant and equipment (At 31 December 2025: Nil).

15. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS

	(Unaudited) 30 June 2026 HK$	(Audited) 31 December 2025 HK$
Equity securities, at fair value		
– Listed in Hong Kong	**5,382,950**	7,215,400

The investments included above represent investments in listed equity securities that offered the Group the opportunity for return through dividend income and fair value gains. They have no fixed maturity or coupon rate.

The fair values of the listed securities are based on quoted market prices. Details of fair value measurements of equity securities are disclosed in note 5.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

15. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS *(continued)*

Particulars of the Group's financial assets at FVTPL are as follows:

At 30 June 2026 (Unaudited)

Name of investee company	Place of incorporation	Number of shares held	Proportion of investee's capital owned	Cost HK$	Market value HK$	Fair value gains/ (losses) HK$	Dividend income received during the period HK$	Dividend cover	% of total assets of the Group	Net assets attributable to the Group HK$
Equity securities										
– Listed in Hong Kong:										
Alibaba Group Holding Limited ("Alibaba")	Cayman Islands	27,000	Less than 1%	5,628,763	2,506,950	(3,121,813)	–	N/A	27.90%	1,683,419
Tencent Holdings Limited ("Tencent")	Cayman Islands	3,500	Less than 1%	1,846,635	1,504,300	(342,335)	15,900	5.444	16.74%	499,109
DT Capital Limited ("DT Capital")	Cayman Islands	25,620,000	Less than 1%	1,031,481	896,700	(134,781)	–	N/A	9.98%	626,694
New Silkroad Holding Group Limited ("New Silkroad")	Bermuda	1,900,000	Less than 1%	1,202,546	475,000	(727,546)	–	N/A	5.29%	656,556
				9,709,425	5,382,950	(4,326,475)				

At 31 December 2025 (Audited)

Name of investee company	Place of incorporation	Number of shares held	Proportion of investee's capital owned	Cost HK$	Market value HK$	Fair value gains/ (losses) HK$	Dividend income received during the year HK$	Dividend cover	% of total assets of the Group	Net assets attributable to the Group HK$
Equity securities										
– Listed in Hong Kong:										
Alibaba	Cayman Islands	25,000	Less than 1%	5,430,263	3,570,000	(1,860,263)	48,875	5,678	24.72%	1,506,095
Tencent	Cayman Islands	3,000	Less than 1%	1,638,635	1,797,000	158,365	20,250	5,424	12.44%	423,077
DT Capital	Cayman Islands	16,770,000	Less than 1%	656,871	1,173,900	517,029	–	N/A	8.13%	393,626
New Silkroad	Bermuda	1,900,000	Less than 1%	1,202,546	674,500	(528,046)	–	N/A	4.67%	695,538
				8,928,315	7,215,400	(1,712,915)				

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

15. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS *(continued)*

A brief description of the business and financial information of the listed investee companies that accounted for the Group's all investments at 30 June 2026, based on their published annual, quarter and interim reports, is as follows:

(a) Alibaba is principally engaged in providing the technology infrastructure and marketing reach to its customers including retail and wholesale, logistics services and consumer service business; cloud computing; digital media and entertainment; and innovation initiatives and others. The unaudited consolidated profit attributable to owners of Alibaba for the three months ended 30 June 2026 was approximately RMB10,537,000,000 (equivalent to HK$12,027,985,500) (2025: RMB40,649,000,000 (equivalent to HK$46,400,833,500)). As at 30 June 2026, the unaudited consolidated net asset value attributable to owners of Alibaba was approximately RMB1,049,038,000,000 (equivalent to HK$1,197,476,877,000) (2025: RMB1,013,672,000,000 (equivalent to HK$1,157,106,588,000)). The unaudited consolidated profit attributable to owners of Alibaba for the six months ended 30 September 2025 was approximately RMB64,106,000,000 (equivalent to HK$69,497,315,000) (2024: RMB68,143,000,000 (equivalent to HK$86,255,840,000)). As at 30 September 2025, the unaudited consolidated net asset value attributable to owners of Alibaba was approximately RMB1,032,495,000,000 (equivalent to HK$1,150,612,428,000) (2024: RMB953,925,000,000 (equivalent to HK$1,055,602,080,000)).

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

15. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS *(continued)*

(b) Tencent is principally engaged in providing of value-added services ("VAS"), online advertising services and financial technology ("FinTech") and business services. Tencent operates through three main segments. The VAS segment is mainly involved in provision of online or mobile games, community value-added services and applications across various internet and mobile platforms. The online advertising segment is mainly engaged in display based and performance based advertisements. The FinTech and business services segment is mainly involved in provision of payment related services, cloud services and other services. The unaudited consolidated profit attributable to owners of Tencent for the six months ended 30 June 2026 was approximately RMB114,115,000,000 (equivalent to HK$133,001,032,500) (2025: RMB55,628,000,000 (equivalent to HK$111,062,846,000)). As at 30 June 2026, the unaudited consolidated net asset value attributable to owners of Tencent was approximately RMB1,135,853,000,000 (equivalent to HK$1,323,836,671,500) (2025: RMB1,114,639,000,000 (equivalent to HK$1,222,536,055,000)). The audited consolidated profit attributable to owners of Tencent for the year ended 31 December 2025 was approximately RMB244,842,000,000 (equivalent to HK$243,751,212,000) (2024: RMB194,073,000,000 (equivalent to HK$210,142,244,000)). As at 31 December 2025, the audited consolidated net asset value attributable to owners of Tencent was approximately RMB1,154,152,000,000 (equivalent to HK$1,286,186,989,000) (2024: RMB973,548,000,000 (equivalent to HK$1,032,058,235,000)).

(c) DT Capital is to invest in listed equity securities and unlisted debt securities for earnings growth and capital appreciation. The unaudited consolidated loss attributable to owners of DT Capital for the six months ended 30 June 2026 was HK$4,305,247 (2025: HK$1,768,086). As at 30 June 2026, the unaudited consolidated net asset value attributable to owners of DT Capital was HK$73,896,621 (2025: HK$60,408,546). The audited consolidated profit attributable to owners of DT Capital for the year ended 31 December 2025 was HK$2,025,937 (2024: loss of HK$12,041,389). As at 31 December 2025, the audited consolidated net asset value attributable to owners of DT Capital was HK$64,202,569 (2024: HK$62,176,632).

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

15. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS *(continued)*

(d) New Silkroad is principally engaged in the production and distribution of wine. It operates its business through four main segments, namely (i) development and operation of real estate, integrated resort and cultural tourism; (ii) production and distribution of wine; (iii) entertainment business; and (iv) property management business. The unaudited consolidated loss attributable to owners of New Silkroad for the six months ended 30 June 2026 was approximately HK$14,379,000 (2025: HK$41,727,000). As at 30 June 2026, the unaudited consolidated net asset value attributable to owners of New Silkroad was approximately HK$1,330,083,000 (2025: HK$1,391,201,000). The audited consolidated loss attributable to owners of New Silkroad for the year ended 31 December 2025 was approximately HK$271,148,000 (2024: HK$182,117,000). As at 31 December 2025, the audited consolidated net asset value attributable to owners of New Silkroad was approximately HK$1,174,212,000 (2024: HK$1,419,324,000).

16. OTHER LOAN

At 30 June 2026 (unaudited) and 31 December 2025 (audited), the Group had an outstanding loan of HK$40,000 from Mr. YANG Zhicheng. The loan is carried at amortised cost, unsecured, interest-free and repayable on 31 December 2027. Mr. YANG Zhicheng resigned as a director of the Company on 22 December 2025.

17. SHARE CAPITAL

	Number of shares	Nominal value of shares
		HK$
Authorised:		
Ordinary shares of HK$0.02 each		
At 31 December 2025 (audited) and 30 June 2026 (unaudited)	1,000,000,000	20,000,000
Issued and fully paid:		
Ordinary shares of HK$0.02 each		
At 31 December 2025 (audited) and 30 June 2026 (unaudited)	432,000,000	8,640,000

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

18. RELATED PARTY TRANSACTIONS

(a) Key management compensation

The key management personnel of the Group comprises all directors. Details of their emoluments are disclosed below:

	(Unaudited) Six months ended 30 June 2026 HK$	2025 HK$
Fees	**326,452**	360,000
Salaries	**–**	–
Retirement benefit scheme contributions	**–**	–
	326,452	360,000

During the six months ended 30 June 2026, no director waived their emoluments (2025: two directors waived their emoluments of HK$1,972,694).

19. DISPOSAL OF SUBSIDIARIES

No disposal of subsidiaries by the Group during the six months ended 30 June 2026.

During the year ended 31 December 2025, the Company disposed of its entire interests in CEIG One Limited and CEIG Two Limited, wholly-owned subsidiaries of the Company. CEIG One Limited was an investment holding company for several subsidiaries with no business activities, while CEIG Two Limited was a dormant company. The said disposals were completed in June 2025, resulted in a gain on disposal of HK$681,555.

The following table summarised the calculation of gain on disposal at the completion date.

	2025 HK$
Consideration	**1,560**
Net liabilities disposed	**689,033**
Less: release of exchange reserve upon disposal	**(9,038)**
Gain on disposal	**681,555**

20. CONTINGENT LIABILITIES

The Group did not have any significant contingent liabilities at 30 June 2026 (At 31 December 2025: Nil).

21. APPROVAL OF THE INTERIM FINANCIAL STATEMENTS

The unaudited condensed consolidated financial statements were approved and authorised for issue by the board of directors on 27 August 2026.