EVA Precision Industrial Holdings Limited
億和精密工業控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(於開曼群島註冊成立之有限公司)

(Stock Code 股份代號：838)

2026 中期報告 Interim Report

CORPORATE INFORMATION

EXECUTIVE DIRECTORS

Mr. Zhang Hwo Jie *(Chairman)*
Mr. Zhang Yaohua *(Chief Executive)*
Ms. Zhang Yan Yi

INDEPENDENT NON-EXECUTIVE DIRECTORS

Mr. Lam Hiu Lo
Dr. Chai Ngai Chiu Sunny
Ms. Ling Kit Sum

AUDIT COMMITTEE

Ms. Ling Kit Sum *(Chairman)*
Mr. Lam Hiu Lo
Dr. Chai Ngai Chiu Sunny

NOMINATION COMMITTEE

Mr. Zhang Hwo Jie *(Chairman)*
Mr. Lam Hiu Lo
Dr. Chai Ngai Chiu Sunny
Ms. Ling Kit Sum

REMUNERATION COMMITTEE

Mr. Lam Hiu Lo *(Chairman)*
Mr. Zhang Hwo Jie
Dr. Chai Ngai Chiu Sunny

HEAD OFFICE

Unit 8, 6th Floor, Greenfield Tower,
Concordia Plaza
No.1 Science Museum Road,
Kowloon, Hong Kong

REGISTERED OFFICE

Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

COMPANY SECRETARY

Ms. Lee Hiu Laam Joyce

AUTHORISED REPRESENTATIVES

Mr. Zhang Hwo Jie
Ms. Lee Hiu Laam Joyce

STOCK CODE

838

CORPORATE INFORMATION

PRINCIPAL BANKERS

Hong Kong

Bank of China (Hong Kong) Limited
China Construction Bank (Asia) Corporation Limited
Dah Sing Bank, Limited
DBS Bank (Hong Kong) Limited
Hang Seng Bank Limited
The Bank of East Asia, Limited
The Hongkong and Shanghai Banking Corporation Limited
United Overseas Bank Limited

LEGAL ADVISOR

MinterEllison LLP

AUDITOR

PricewaterhouseCoopers
Certified Public Accountants
Registered Public Interest Entity Auditor

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Conyers Trust Company (Cayman) Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

Computershare Hong Kong Investor Services Limited
Shops 1712-1716, 17/F
Hopewell Centre, 183 Queen's Road East
Wanchai, Hong Kong

WEBSITE

www.eva-group.com
www.irasia.com/listco/hk/evaholdings

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Note	Unaudited Six months ended 30 June **2026** **HK$'000**	 2025 HK$'000
Revenue	6	**3,070,139**	3,055,327
Cost of sales		**(2,487,792)**	(2,435,501)
Gross profit		**582,347**	619,826
Other income	20	**42,863**	19,869
Other gains – net	20	**50,335**	11,778
Selling and marketing costs		**(111,962)**	(115,201)
General and administrative expenses		**(353,609)**	(328,382)
Operating profit	21	**209,974**	207,890
Finance income	22	**14,577**	15,207
Finance costs	22	**(55,592)**	(57,477)
Share of (losses)/profits of associates	9	**(671)**	257
Profit before income tax		**168,288**	165,877
Income tax expense	23	**(29,649)**	(30,949)
Profit for the period		**138,639**	134,928
Other comprehensive income for the period, net of tax			
Items that may be reclassified subsequently to profit or loss			
– Currency translation differences		**61,510**	26,177
Items that will not be reclassified to profit or loss			
– Revaluation gains on financial assets at fair value through other comprehensive income		**–**	–
Total comprehensive income for the period		**200,149**	161,105

CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME

FOR THE SIX MONTHS ENDED 30 JUNE 2026

		Unaudited Six months ended 30 June	
	Note	**2026** **HK$'000**	2025 HK$'000
Profit for the period attributable to equity holders of the Company		**138,639**	134,928
Total comprehensive income for the period attributable to equity holders of the Company		**200,149**	161,105
Earnings per share for profit attributable to equity holders of the Company during the period (expressed in HK cents per share)			
– basic	24	**8.0**	7.8
– diluted	24	**8.0**	7.8

The notes are an integral part of these condensed consolidated interim financial information.

CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026

	Note	**Unaudited 30 June 2026 HK$'000**	Audited 31 December 2025 HK$'000
ASSETS			
Non-current assets			
Property, plant and equipment	7	**3,092,317**	2,925,341
Right-of-use assets	8	**324,341**	336,202
Intangible assets	7	**2,655**	2,799
Investments in associates	9	**31,999**	25,017
Financial assets at fair value through other comprehensive income	11	**9,230**	9,230
Prepayments, deposits and other receivables	10	**25,264**	25,503
Deferred income tax assets	16	**4,621**	4,459
		3,490,427	3,328,551
Current assets			
Inventories		**802,046**	800,285
Trade and bills receivables	12	**1,813,524**	1,764,663
Prepayments, deposits and other receivables	10	**124,031**	93,597
Restricted bank deposits		**64,121**	96,348
Cash and cash equivalents		**1,885,701**	1,597,431
Asset classified as held for sale		**–**	18,850
		4,689,423	4,371,174
LIABILITIES			
Current liabilities			
Trade payables	13	**1,668,410**	1,530,832
Contract liabilities		**225,717**	166,182
Accruals and other payables	14	**263,860**	340,297
Bank borrowings	15	**1,254,841**	1,112,425
Lease liabilities	8	**26,689**	27,791
Current income tax liabilities		**39,134**	43,222
Liability classified as held for sale		**–**	2,344
		3,478,651	3,223,093

CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2026

	Note	**Unaudited 30 June 2026 HK$'000**	Audited 31 December 2025 HK$'000
Net current assets		**1,210,772**	1,148,081
Total assets less current liabilities		**4,701,199**	4,476,632
Non-current liabilities			
Bank borrowings	15	**1,119,461**	1,051,387
Lease liabilities	8	**62,259**	72,456
Deferred income tax liabilities	16	**17,608**	18,016
		1,199,328	1,141,859
Net assets		**3,501,871**	3,334,773
EQUITY			
Capital and reserves			
Share capital	17	**173,044**	173,044
Reserves	19	**3,328,827**	3,161,729
Total equity		**3,501,871**	3,334,773

The notes are an integral part of these condensed consolidated interim financial information.

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Unaudited		
	Attributable to equity holders of the Company		
	Share capital HK$'000 (Note 17)	Reserves HK$'000 (Note 19)	Total HK$'000
Balance at 1 January 2026	173,044	3,161,729	3,334,773
Comprehensive income			
Profit for the period	–	138,639	138,639
Other comprehensive income			
Currency translation differences	–	61,510	61,510
Total comprehensive income for the period	–	200,149	200,149
Transactions with owners			
Dividend paid	–	(33,051)	(33,051)
	–	(33,051)	(33,051)
Balance at 30 June 2026	173,044	3,328,827	3,501,871

The notes are an integral part of these condensed consolidated interim financial information.

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Unaudited		
	Attributable to equity holders of the Company		
	Share capital HK$'000 (Note 17)	Reserves HK$'000 (Note 19)	Total HK$'000
Balance at 1 January 2025	174,092	2,967,829	3,141,921
Comprehensive income			
Profit for the period	–	134,928	134,928
Other comprehensive income			
Currency translation differences	–	26,177	26,177
Total comprehensive income for the period	–	161,105	161,105
Transactions with owners			
Dividend paid	–	(34,608)	(34,608)
Repurchase of share	(1,048)	(6,917)	(7,965)
	(1,048)	(41,525)	(42,573)
Balance at 30 June 2025	173,044	3,087,409	3,260,453

The notes are an integral part of these condensed consolidated interim financial information.

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Unaudited Six months ended 30 June	
	2026 **HK$'000**	2025 HK$'000
Cash flows from operating activities		
Cash generated from operations	**403,349**	337,163
Interest received	**14,577**	15,207
Interest paid	**(50,975)**	(57,590)
Income tax paid	**(34,307)**	(17,748)
Net cash inflow from operating activities	**332,644**	277,032
Cash flows from investing activities		
Purchases of property, plant and equipment	**(325,926)**	(185,831)
Increase in investments accounted for using equity method	**(6,722)**	(802)
Proceeds from sales of property, plant and equipment	**76,646**	3,983
Increase in short-term bank deposits	**–**	(8,426)
Decrease in restricted bank deposits	**32,227**	12,021
Net cash outflow from investing activities	**(223,775)**	(179,055)

CONDENSED CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Unaudited Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Cash flows from financing activities		
Proceeds from borrowings	**619,042**	520,657
Repayments of borrowings	**(411,746)**	(556,920)
Repayments of principal element of lease payments	**(14,687)**	(10,261)
Repayments of interest element of lease payments	**(2,411)**	(1,970)
Dividend paid	**(33,051)**	(34,608)
Repurchase of shares	**–**	(7,965)
Net cash inflow/(outflow) from financing activities	**157,147**	(91,067)
Net increase in cash and cash equivalents	**266,016**	6,910
Cash and cash equivalents at the beginning of the period	**1,597,431**	1,738,949
Exchange gains on cash and cash equivalents	**22,254**	7,425
Cash and cash equivalents at the end of the period	**1,885,701**	1,753,284

The notes are an integral part of these condensed consolidated interim financial information.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

1 GENERAL INFORMATION

EVA Precision Industrial Holdings Limited (the "Company") and its subsidiaries (together, the "Group") are principally engaged in the provision of precision manufacturing services, focusing on the production of moulds and components with high quality standard and dimensional accuracy.

The Company was incorporated in the Cayman Islands on 12 July 2004 as an exempted company with limited liability under the Companies Law, Chapter 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands. Its registered office is at Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KY1-1111, Cayman Islands. The Company's shares have been listed on the Main Board of The Stock Exchange of Hong Kong Limited since 11 May 2005.

The condensed consolidated interim financial information is presented in Hong Kong dollars ("HK$"), unless otherwise stated, and was approved for issue on 26 August 2026.

The condensed consolidated interim financial information has not been audited.

2 BASIS OF PREPARATION

This condensed consolidated interim financial information for the six months ended 30 June 2026 has been prepared in accordance with Hong Kong Accounting Standard ("HKAS") 34, "Interim financial reporting". The condensed consolidated interim financial information should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2025, which have been prepared in accordance with HKFRS Accounting Standards.

3 ACCOUNTING POLICIES

The accounting policies applied are consistent with those of the annual financial statements for the year ended 31 December 2025, as described in those annual financial statements.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

3 ACCOUNTING POLICIES (CONTINUED)

(a) Relevant amendments to existing standards effective for the financial year beginning 1 January 2026

Amendments to HKFRS 9 and HKFRS 7	Classification and Measurement of Financial Instruments (amendments)
Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7	Annual Improvements to HKFRS Accounting Standards – Volume 11
Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature-dependent Electricity (amendments)
Amendments to HKFRS 7, HKFRS 18, HKAS 1, HKAS 8, HKAS 36 and HKAS 37	Disclosures about Uncertainties in the Financial Statements (amendments)

The adoption of the above amendments to standards does not have any significant impact to the results and financial position of the Group.

(b) The following new standards, amendments to standards and interpretations have been issued but not yet effective for the financial year beginning of 1 January 2026 and have not been early adopted

		Effective for annual periods beginning on or after
HKFRS 18	Presentation and Disclosure in Financial Statements (new standard)	1 January 2027
HKFRS 19	Subsidiaries without Public Accountability: Disclosures (new standard)	1 January 2027
HKFRS 19	Amendments to HKFRS 19 Subsidiaries without Public Accountability: Disclosures (amendments)	1 January 2027
Amendments to HKAS 21	Translation to a Hyperinflationary Presentation Currency (amendments)	1 January 2027
Amendments to HK Int 5	Hong Kong Interpretation 5 Presentation of Financial Statements – *Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause* (amendments)	1 January 2027
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amendments)	To be determined

3 ACCOUNTING POLICIES (CONTINUED)

(b) The following new standards, amendments to standards and interpretations have been issued but not yet effective for the financial year beginning of 1 January 2026 and have not been early adopted (Continued)

The directors of the Group will adopt the new amendments to standards when they become effective. The directors of the Group are in the process of assessing the financial impact of the adoption of the above new amendments to standards, none of which is expected to have a significant effect on the consolidated financial statements of the Group, except for HKFRS 18 which will impact the presentation of profit and loss. The Group is still in the process of evaluating the impact of adoption of HKFRS 18.

4 ESTIMATES

The preparation of condensed consolidated interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

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

5 FINANCIAL RISK MANAGEMENT

(a) Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk and cash flow and fair value interest rate risk), credit risk and liquidity risk.

The condensed consolidated interim financial information does not include all the financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements as at 31 December 2025.

There have been no changes in any risk management policies since 31 December 2025.

5 FINANCIAL RISK MANAGEMENT (CONTINUED)

(b) Liquidity risk

The table below analyses the Group's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Bank borrowings with repayable on demand clause are grouped within balances due within 12 months on the assumption that the bank will exercise its discretion to request for immediate repayment. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 year HK$'000	Between 1 and 2 years HK$'000	Between 2 and 5 years HK$'000	More than 5 years HK$'000	Total HK$'000
At 30 June 2026					
Bank borrowings	**1,245,404**	**731,355**	**388,106**	**–**	**2,364,865**
Lease liabilities	**26,689**	**20,361**	**32,419**	**9,479**	**88,948**
Interest payables	**45,421**	**33,738**	**17,477**	**–**	**96,636**
Trade payables	**1,668,410**	**–**	**–**	**–**	**1,668,410**
Other payables	**103,826**	**–**	**–**	**–**	**103,826**
At 31 December 2025					
Bank borrowings	1,106,181	912,887	138,500	–	2,157,568
Lease liabilities	27,791	23,477	35,450	13,529	100,247
Interest payables	70,678	30,482	7,437	614	109,211
Trade payables	1,530,832	–	–	–	1,530,832
Other payables	161,979	–	–	–	161,979

5 FINANCIAL RISK MANAGEMENT (CONTINUED)

(b) Liquidity risk (Continued)

The table below is a maturity analysis of term loans with repayable on demand clauses based on agreed repayment schedules set out in the loan agreements. The amounts include interest payments computed using contractual rates.

	Less than 1 year HK$'000	Between 1 and 2 years HK$'000	Between 2 and 5 years HK$'000	More than 5 years HK$'000	Total HK$'000
At 30 June 2026					
Bank borrowings	**1,245,404**	**731,355**	**388,106**	**–**	**2,364,865**
Lease liabilities	**26,689**	**20,361**	**32,419**	**9,479**	**88,948**
Interest payables	**45,421**	**33,738**	**17,477**	**–**	**96,636**
Trade payables	**1,668,410**	**–**	**–**	**–**	**1,668,410**
Other payables	**103,826**	**–**	**–**	**–**	**103,826**
At 31 December 2025					
Bank borrowings	1,106,181	912,887	138,500	–	2,157,568
Lease liabilities	27,791	23,477	35,450	13,529	100,247
Interest payables	70,678	30,482	7,437	614	109,211
Trade payables	1,530,832	–	–	–	1,530,832
Other payables	161,979	–	–	–	161,979

6 REVENUE AND SEGMENT INFORMATION

(a) Revenue

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Sale of moulds and components	**2,992,265**	2,990,305
Others (Note)	**77,874**	65,022
	3,070,139	3,055,327

The Group derives all revenue from the sales of goods at a point in time.

Note: Others mainly represent proceeds from sales of scrap materials.

(b) Segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker has been identified as the executive directors and senior management collectively. They review the Group's internal reporting in order to assess performance and allocate resources.

The Group is organised into three main business segments, namely, (i) Office automation equipment, (ii) Automotive components and (iii) Information and communication technology ("ICT"). The Group has strategically laid out its ICT business, having actively engaged in the high-end IT industry in earlier years. With the continuous growth of the ICT business, management has reassessed the Group's segment reporting structure. As a result, a new reportable operating segment has been identified for financial reporting purposes for the year ended 31 December 2025 and onwards, as the allocation of resources, performance assessment and management decision-making for the segment are conducted separately.

6 REVENUE AND SEGMENT INFORMATION (CONTINUED)

(b) Segment information (Continued)

The change in the Group's reportable operating segments for the six months ended 30 June 2026 has been applied retrospectively. Accordingly, the comparative presentation has been restated to align with the new reporting structure, as reviewed by the Group's chief operating decision maker.

Also, investments in associates and financial assets at fair value through other comprehensive income are reported as un-allocated assets in information provided to the chief operating decision-maker as they are not directly related to the segment performance.

The chief operating decision-maker assesses the performance of the operating segments based on a measure of revenue and profit before interest and tax.

Information provided to the chief operating decision-maker is measured in a manner consistent with that in the condensed consolidated interim financial information.

6 REVENUE AND SEGMENT INFORMATION (CONTINUED)

(b) Segment information (Continued)

The segment results and other segment items are as follows:

	Six months ended 30 June 2026					Six months ended 30 June 2025				
	Office automation equipment HK$'000	Automotive components HK$'000	Information and communication technology HK$'000	Inter-segment elimination HK$'000	Total HK$'000	Office automation equipment HK$'000	Automotive components HK$'000	Information and communication technology HK$'000	Inter-segment elimination HK$'000	Total HK$'000
Sales to external customers	1,714,376	1,087,796	267,967	-	3,070,139	1,815,661	1,038,792	200,874	-	3,055,327
Inter-segment sales	3,005	59,692	844	(63,541)	-	3,845	57,009	19,332	(80,186)	-
Total	1,717,381	1,147,488	268,811	(63,541)	3,070,139	1,819,506	1,095,801	220,206	(80,186)	3,055,327
Segment results	171,518	38,203	16,625		226,346	118,448	85,406	20,514		224,368
Unallocated expenses					(16,372)					(16,478)
Finance income					14,577					15,207
Finance costs					(55,592)					(57,477)
Share of (losses)/profits of associates					(671)					257
Profit before income tax					168,288					165,877
Income tax expenses					(29,649)					(30,949)
Profit for the period					138,639					134,928
Depreciation	69,873	99,942	8,405		178,220	68,151	99,849	2,939		170,939
Amortisation	144	-	-		144	144	-	-		144

For the six months ended 30 June 2026 and 2025, unallocated expenses represent corporate expenses.

6 REVENUE AND SEGMENT INFORMATION (CONTINUED)

(b) Segment information (Continued)

The segment assets and liabilities are as follows:

	As at 30 June 2026					As at 31 December 2025				
	Office automation equipment HK$'000	Automotive components HK$'000	Information and communication technology HK$'000	Un-allocated HK$'000	Total HK$'000	Office automation equipment HK$'000	Automotive components HK$'000	Information and communication technology HK$'000	Un-allocated HK$'000	Total HK$'000
Assets	4,341,407	3,389,793	400,916	47,734	8,179,850	4,110,467	3,234,459	314,792	40,007	7,699,725
Liabilities	993,870	1,052,892	194,503	2,436,714	4,677,979	1,019,118	869,211	246,758	2,229,865	4,364,952

The segment capital expenditure is as follows:

	Six months ended 30 June 2026					Six months ended 30 June 2025				
	Office automation equipment HK$'000	Automotive components HK$'000	Information and communication technology HK$'000	Un-allocated HK$'000	Total HK$'000	Office automation equipment HK$'000	Automotive components HK$'000	Information and communication technology HK$'000	Un-allocated HK$'000	Total HK$'000
Capital expenditure	120,035	154,137	28,858	-	303,030	139,223	74,698	7,738	-	221,659

Segment assets consist primarily of property, plant and equipment, right-of-use assets, intangible assets, inventories, trade receivables, short-term bank deposits, restricted bank deposits, certain prepayments, deposits and other receivables, and cash and cash equivalents.

Segment liabilities comprise operating liabilities but exclude bank borrowings, current income tax liabilities, deferred income tax liabilities and certain accruals and other payables.

Capital expenditure comprises additions to property, plant and equipment and right-of-use assets.

6 REVENUE AND SEGMENT INFORMATION (CONTINUED)

(b) Segment information (Continued)

Segment assets and liabilities are reconciled to the Group's assets and liabilities at 30 June 2026 as follows:

	Assets HK$'000	Liabilities HK$'000
Segment assets/liabilities	8,132,116	2,241,265
Unallocated:		
Investments in associates	31,999	–
Financial assets at fair value through other comprehensive income	9,230	–
Cash and cash equivalents	1,226	–
Deferred income tax assets	4,621	–
Prepayments, deposits and other receivables	658	–
Current income tax liabilities	–	39,134
Deferred income tax liabilities	–	17,608
Bank borrowings	–	2,374,302
Accruals and other payables	–	5,670
Total	8,179,850	4,677,979

6 REVENUE AND SEGMENT INFORMATION (CONTINUED)

(b) Segment information (Continued)

Segment assets and liabilities are reconciled to the Group's assets and liabilities at 31 December 2025 as follows:

	Assets HK$'000	Liabilities HK$'000
Segment assets/liabilities	7,659,718	2,135,087
Unallocated:		
Investments in associates	25,017	–
Financial assets at fair value through other comprehensive income	9,230	–
Cash and cash equivalents	641	–
Deferred income tax assets	4,459	–
Prepayments, deposits and other receivables	660	–
Current income tax liabilities	–	43,222
Deferred income tax liabilities	–	18,016
Bank borrowings	–	2,163,812
Accruals and other payables	–	4,815
Total	7,699,725	4,364,952

During the six months ended 30 June 2026, the aggregated revenue from the top customer, which contributed more than 10% of the Group's revenue, amounted to approximately HK$792,438,000 (six months ended 30 June 2025: the top customer: HK$939,277,000).

6 REVENUE AND SEGMENT INFORMATION (CONTINUED)

(b) Segment information (Continued)

Revenue from external customers, based on the destination of the shipment, and assets by geographical region are as follows:

Revenues by geographical region

	Six months ended 30 June 2026				Six months ended 30 June 2025			
	The People's Republic of China ("PRC") HK$'000	Vietnam HK$'000	Mexico HK$'000	Total HK$'000	PRC HK$'000	Vietnam HK$'000	Mexico HK$'000	Total HK$'000
Revenue	2,340,366	367,277	362,496	3,070,139	2,258,624	436,576	360,127	3,055,327

Assets by geographical region

	As at 30 June 2026				As at 31 December 2025			
	PRC HK$'000	Vietnam HK$'000	Mexico HK$'000	Total HK$'000	PRC HK$'000	Vietnam HK$'000	Mexico HK$'000	Total HK$'000
Total non-current assets	2,519,539	527,097	443,791	3,490,427	2,418,069	469,985	440,497	3,328,551
Total assets	6,187,896	1,167,252	824,702	8,179,850	5,870,107	1,045,300	784,318	7,699,725

7 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

	Property, plant and equipment HK$'000	Intangible assets HK$'000
Opening net book amount at 1 January 2026	**2,925,341**	**2,799**
Additions	**303,030**	**–**
Disposals	**(11,408)**	**–**
Depreciation/amortisation	**(159,964)**	**(144)**
Exchange differences	**35,318**	**–**
Closing net book amount at 30 June 2026	**3,092,317**	**2,655**
Opening net book amount at 1 January 2025	2,680,862	3,088
Additions	221,659	–
Disposals	(5,787)	–
Depreciation/amortisation	(156,903)	(144)
Exchange differences	17,004	–
Closing net book amount at 30 June 2025	2,756,835	2,944

8 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

(a) Balances recognised in the condensed consolidated interim statement of financial position

Right-of-use assets

	Leasehold land and land use rights HK$'000	**Land under finance lease HK$'000**	**Factory and office premises HK$'000**	**Total HK$'000**
Opening net book amount at 1 January 2026	**240,823**	**4,623**	**90,756**	**336,202**
Depreciation	**(3,580)**	**(131)**	**(14,545)**	**(18,256)**
Exchange differences	**3,330**	**–**	**3,065**	**6,395**
Closing net book amount at 30 June 2026	**240,573**	**4,492**	**79,276**	**324,341**

	Leasehold land and land use rights HK$'000	Land under finance lease HK$'000	Factory and office premises HK$'000	Total HK$'000
Opening net book amount at 1 January 2025	254,476	4,886	75,205	334,567
Depreciation	(3,556)	(131)	(10,349)	(14,036)
Exchange differences	1,445	–	637	2,082
Closing net book amount at 30 June 2025	252,365	4,755	65,493	322,613

8 RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (CONTINUED)

(a) Balances recognised in the condensed consolidated interim statement of financial position (Continued)

Lease liabilities

	As at 30 June 2026 HK$'000	As at 31 December 2025 HK$'000
Current portion	**26,689**	27,791
Non-current portion	**62,259**	72,456
	88,948	100,247
Lease liabilities – Factory and office premises	**88,948**	100,247

(b) The Group's leasing activities

The Group leases various buildings, machineries and equipment. Rental contracts are typically made for fixed periods of 2 to 11 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease arrangements do not impose any covenants, but certain lease liabilities are effectively secured as the right to the leased assets revert to the lessors in the event of default. As at 30 June 2026 and 31 December 2025, there is no secured right-of-use assets.

9 INVESTMENTS IN ASSOCIATES

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
At 1 January	**25,017**	21,051
Investment during the period (Note)	**6,722**	802
Share of (losses)/profits	**(671)**	257
Exchange differences	**931**	422
At 30 June	**31,999**	22,532

Note:

During the period ended 30 June 2025, the Group acquired a 49% equity interest in PA-Digit (Wuhan) Automotive CO., Ltd, a company incorporated in PRC, which is engaged in the manufacturing of automobile chassis, brake assembly and other key automobile components and parts and technology research and development. The acquisition gives the Group significant influence over PA-Digit (Wuhan) Automotive CO., Ltd, and the investment is accounted for using the equity method.

9 INVESTMENTS IN ASSOCIATES (CONTINUED)

The assets, liabilities and results of Shenzhen Jinggong Microcredit Limited ("Microcredit"), which are material to the Group, are shown below:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Assets		
Non-current assets	**2,448**	2,581
Current assets	**61,166**	58,560
Liabilities	**379**	616
Net current assets	**60,787**	57,944
Net assets	**63,235**	60,525

	Six months ended 30 June	
	2026 HK$'000	2025 HK$'000
Revenue	**2,465**	1,546
Profit	**381**	642
Percentage held at 30 June	**40%**	40%

9 INVESTMENTS IN ASSOCIATES (CONTINUED)

The assets, liabilities and results of Austem Digital Model (Wuhan) Automotive Parts Co., Ltd. ("Austem Wuhan"), which are also material to the Group, are shown below:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Assets		
Non-current assets	**11,287**	–
Current assets	**3,869**	3,767
Liabilities	**1,016**	2,120
Net current assets	**2,853**	1,647
Net assets	**14,140**	1,647

	Six months ended 30 June	
	2026 HK$'000	2025 HK$'000
Revenue	**10**	–
Losses	**(1,688)**	(44)
Percentage held at 30 June	**49%**	49%

10 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Non-current:		
Deposits for purchases of property, plant and equipment	**18,207**	20,885
Others	**7,057**	4,618
	25,264	25,503
Current:		
Prepayments for purchases of raw materials	**48,903**	59,387
Receivables from disposal of land	**21,807**	–
Value-added tax recoverable	**5,486**	12,173
Prepayment of utilities expenses	**4,806**	1,728
Receivables from employees and staff advances (Note a)	**3,848**	2,863
Deposits placed with customs in Mainland China	**1,248**	429
Receivables from the former subsidiaries (Note b)	**49,104**	48,774
Others	**31,378**	10,792
	166,580	136,146
Loss allowance (Note b)	**(42,549)**	(42,549)
	124,031	93,597

10 PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES (CONTINUED)

Note a: Receivables from employees and staff advances are unsecured, non-interest bearing, repayable on demand and denominated in RMB.

Note b: Receivables from the former subsidiaries are unsecured, non-interest bearing, repayable on demand and denominated in RMB. Certain loss allowance of these receivables have been provided.

During the six months ended 30 June 2025 and 30 June 2026, no additional loss allowance was recorded for its deposits and other receivables.

11 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Unlisted:		
Equity securities – PRC, at fair value	**9,230**	9,230

The fair values of the unlisted equity securities were determined by reference to recent transaction prices in arm's length transactions, net asset value or valuation determined by an independent firm of professional valuers by using discounted cash flow projections. The fair values are within level 3 of the fair value hierarchy.

The financial assets at fair value through other comprehensive income are denominated in RMB.

11 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (CONTINUED)

Movement of the financial assets at fair value through other comprehensive income is as follows:

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
At 1 January and 30 June	**9,230**	15,132

12 TRADE AND BILLS RECEIVABLES

The credit period granted by the Group to its customers is generally 30 to 180 days.

The aging of the trade receivables based on invoice date is as follows:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
0 to 90 days	**1,604,212**	1,284,436
91 to 180 days	**205,527**	481,415
More than 180 days	**4,973**	–
	1,814,712	1,765,851
Less: loss allowance	**(1,188)**	(1,188)
Trade receivables – net	**1,813,524**	1,764,663

The top five customers and the largest customer accounted for 49.14% (31 December 2025: 56.31%) and 12.13% (31 December 2025: 16.77%), respectively, of the trade receivables balance as at 30 June 2026. Other than these major customers, there is no concentration of credit risk with respect to trade receivables as the Group has a large number of customers.

During the six months ended 30 June 2026, no additional loss allowance was recorded for its trade receivables (six months ended 30 June 2025: Nil).

13 TRADE PAYABLES

The aging of trade payables is based on invoice date as follows:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
0 to 90 days	**1,539,548**	1,414,941
91 to 180 days	**128,862**	115,891
	1,668,410	1,530,832

14 ACCRUALS AND OTHER PAYABLES

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Payable for purchase of property, plant and equipment	**35,000**	47,412
Accrued utilities expenses	**5,478**	4,085
Accrued wages, salaries and welfare	**143,406**	165,407
Accrued operating expenses	**11,150**	8,826
Purchase consideration balance payables for the acquisition of subsidiaries	**3,449**	7,058
Other payables	**65,377**	107,509
	263,860	340,297

15 BANK BORROWINGS

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Current		
Short-term bank loans	**531,235**	389,827
Portion of long-term loans from banks due for repayment within one year (including those repayable on demand)	**723,606**	722,598
	1,254,841	1,112,425
Non-current		
Portion of long-term loans from banks due for repayment after one year	**1,119,461**	1,051,387
Total bank borrowings	**2,374,302**	2,163,812

All bank borrowings are interest-bearing and carried at amortised cost. All bank borrowings bore floating interest rates and the carrying amounts of bank borrowings approximate their fair values.

15 BANK BORROWINGS (CONTINUED)

The Group's bank borrowings are repayable as follows:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Within 1 year	**1,254,841**	1,112,425
Between 1 and 2 years	**731,355**	912,887
Between 2 and 5 years	**388,106**	138,500
	2,374,302	2,163,812

Bank borrowings were denominated in below currencies:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
HK$	**2,168,837**	2,049,844
RMB	**205,465**	113,968
	2,374,302	2,163,812

15 BANK BORROWINGS (CONTINUED)

As at 31 December 2025 and 30 June 2026, the effective interest rates (per annum) of the Group's bank borrowings were as follows:

	Short-term bank loans		**Long-term bank loans**	
	June 2026	December 2025	**June 2026**	December 2025
HK$	**3.96%**	3.80%	**4.64%**	4.69%
RMB	**2.35%**	2.51%	**2.9%**	2.56%

As at 30 June 2026, the Group has undrawn floating rate borrowing facilities of approximately HK$585,800,000 (31 December 2025: HK$655,800,000).

16 DEFERRED TAXATION

The analysis of deferred income tax liabilities, net is as follows:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Deferred income tax assets	**4,621**	4,459
Deferred income tax liabilities	**(17,608)**	(18,016)
Deferred income tax liabilities, net	**(12,987)**	(13,557)

16 DEFERRED TAXATION (CONTINUED)

The gross movements of the deferred income tax liabilities, net are as follow:

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
At 1 January	**(13,557)**	(16,955)
Credited to profit or loss	**570**	473
At 30 June	**(12,987)**	(16,482)

The nature of items giving rise to the deferred income tax liabilities, without taking into consideration of the offsetting of balances within the same jurisdiction are as follows:

	Right-of-use assets HK$'000	Fair value gains HK$'000	Withholding tax HK$'000	Total HK$'000
At 1 January 2026	**(15,650)**	**(12,887)**	**(5,129)**	**(33,666)**
Credited to profit or loss	**1,742**	**408**	**–**	**2,150**
At 30 June 2026	**(13,908)**	**(12,479)**	**(5,129)**	**(31,516)**
At 1 January 2025	(10,742)	(16,126)	(5,129)	(31,997)
Credited to profit or loss	1,044	475	–	1,519
At 30 June 2025	(9,698)	(15,651)	(5,129)	(30,478)

16 DEFERRED TAXATION (CONTINUED)

The nature of items giving rise to the deferred income tax assets, without taking into consideration of the offsetting of balances within the same jurisdiction are as follows:

	Lease liabilities HK$'000	Tax loss HK$'000	Fair value loss HK$'000	Total HK$'000
At 1 January 2026	**17,018**	**2,215**	**876**	**20,109**
Charged to profit or loss	**(1,552)**	**–**	**(28)**	**(1,580)**
At 30 June 2026	**15,466**	**2,215**	**848**	**18,529**
At 1 January 2025	11,896	2,215	931	15,042
Charged to profit or loss	(1,018)	–	(28)	(1,046)
At 30 June 2025	10,878	2,215	903	13,996

17 SHARE CAPITAL

Ordinary shares, issued and fully paid:

	Number of shares (thousands)	Share capital HK$'000
At 1 January 2026 and 30 June 2026	**1,730,438**	**173,044**
At 1 January 2025	1,740,920	174,092
Repurchase of shares	(10,482)	(1,048)
At 30 June 2025	1,730,438	173,044

18 SHARE OPTIONS

Movements in the number of share options outstanding and their related weighted average exercise prices are as follows:

	Six months ended 30 June			
	2026		2025	
	Average exercise price per share HK$	**Number of options '000**	Average exercise price per share HK$	Number of options '000
At 1 January and 30 June	**1.8**	**19,200**	1.8	19,200

18 SHARE OPTIONS (CONTINUED)

Share options outstanding at 30 June 2026 and 30 June 2025 have the following expiry dates and exercise prices:

Expiry date	Exercise price per share	Number of share options As at 30 June 2026 '000	As at 30 June 2025 '000
5 November 2027	HK$1.80	**19,200**	19,200

19 RESERVES

	Share premium HK$'000	Capital reserve (i) HK$'000	Statutory reserves (ii) HK$'000	Capital redemption reserve (iii) HK$'000	Share options reserve HK$'000	Financial assets at fair value through other comprehend-sive income reserve HK$'000	Exchange reserve HK$'000	Retained earnings HK$'000	Total HK$'000
Balance at 31 December 2025	836,041	(735)	322,230	41,109	13,587	(18,284)	(134,100)	2,101,881	3,161,729
Profit for the period	-	-	-	-	-	-	-	138,639	138,639
Dividend paid	(33,051)	-	-	-	-	-	-	-	(33,051)
Transfer	-	-	(13,997)	13,997	-	-	-	-	-
Other comprehensive income									
– Currency Translation differences	-	-	-	-	-	-	61,510	-	61,510
Balance at 30 June 2026	802,990	(735)	308,233	55,106	13,587	(18,284)	(72,590)	2,240,520	3,328,827

19 RESERVES (CONTINUED)

	Share premium HK$'000	Capital reserve (i) HK$'000	Statutory reserves (ii) HK$'000	Capital redemption reserve (iii) HK$'000	Share options reserve HK$'000	Financial assets at fair value through other comprehensive income reserve HK$'000	Exchange reserve HK$'000	Retained earnings HK$'000	Total HK$'000
Balance at 31 December 2024	877,566	(735)	287,006	40,061	13,587	(12,382)	(171,119)	1,933,845	2,967,829
Profit for the period	–	–	–	–	–	–	–	134,928	134,928
Dividend paid	(34,608)	–	–	–	–	–	–	–	(34,608)
Other comprehensive income									
– Currency Translation differences	–	–	–	–	–	–	26,177	–	26,177
Premium on repurchase of shares	(6,917)	–	–	–	–	–	–	–	(6,917)
Capital redemption reserve arising from repurchase of shares	–	–	–	1,048	–	–	–	(1,048)	–
Balance at 30 June 2025	836,041	(735)	287,006	41,109	13,587	(12,382)	(144,942)	2,067,725	3,087,409

19 RESERVES (CONTINUED)

Notes:

(i) The capital reserve of the Group represents the difference between the nominal value of the shares of the subsidiaries acquired pursuant to a reorganisation over the nominal value of the share capital of the Company issued in exchange therefor. The reorganisation took place in April 2005 in contemplation of the listing of the Company's shares on The Stock Exchange of Hong Kong Limited.

(ii) In accordance with the articles of association of the relevant subsidiaries established in Mainland China and the Mainland China rules and regulations, the Mainland China subsidiaries are required to transfer not less than 10% of their net profit as stated in the financial statements prepared under Mainland China accounting regulations to statutory reserves before the corresponding Mainland China subsidiaries can distribute any dividend. Such a transfer is not required when the amount of statutory reserves reaches 50% of the corresponding subsidiaries' registered capital. The statutory reserve shall only be used to make up losses of the corresponding subsidiaries, to expand the corresponding subsidiaries' production operations, or to increase the capital of the corresponding subsidiaries. Upon approval of the corresponding subsidiaries' shareholders in general meetings, the subsidiaries may convert their statutory reserves into registered capital and issue bonus capital to the existing owners in proportion to the existing ownership structure.

(iii) The capital redemption reserve resulted from repurchase of the Company's own shares on The Stock Exchange of Hong Kong Limited. The repurchased shares were cancelled upon repurchase. An amount equivalent to the par value of the shares cancelled was transferred from the Company's retained earnings to capital redemption reserve.

20 OTHER INCOME AND OTHER GAINS/(LOSSES) – NET

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Other income		
Government grants	**18,301**	8,322
Write-back of provision on other payable	**11,677**	–
Others	**12,885**	11,547
	42,863	19,869
Other gains/(losses) – net		
Gains/(losses) on disposal of property, plant and equipment and right-of-use assets, net (Note)	**49,743**	(1,804)
Net exchange gains	**592**	13,582
	50,335	11,778

Note:

During period ended 30 June 2026, included in gains/(losses) on disposal of property, plant and equipment and right-of-use assets, net, is a gain on disposal of HK$51,822,000 (six months ended 30 June 2025: $Nil) arising from the disposal of a land located in Weihai with the properties situated on the land by Intops (Weihai) Electronics Co., Limited, a subsidiary of the Group, for cash consideration of HK$67,454,000. Details of the disposal were disclosed in the Company's announcement dated 31 July 2025 published on the website of The Stock Exchange of Hong Kong Limited.

21 OPERATING PROFIT

The operating profit is stated after charging the following:

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Raw materials used	**1,786,147**	1,775,856
Production overhead costs (excluding labour and depreciation expenses)	**153,714**	179,049
Staff costs, including directors' emoluments and share option costs		
– Wages, salaries and bonus	**544,823**	515,012
– Staff welfare	**27,077**	24,043
– Retirement benefit – defined contribution plans	**70,101**	50,449
Depreciation		
– Property, plant and equipment	**159,964**	156,903
– Right-of-use assets	**18,256**	14,036
Amortisation of intangible assets	**144**	144
Provision for inventory obsolescence	**2,463**	26,414
Operating lease rental for short-term and low-value leases	**4,275**	424

22 FINANCE INCOME/(COSTS)

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Finance income		
Interest income from bank deposits	**14,577**	15,207
Finance costs		
Interest expense on:		
Bank borrowings	**(54,192)**	(62,628)
Lease liabilities – Factory and office premises	**(2,411)**	(1,970)
Interest capitalised	**1,011**	7,121
	(55,592)	(57,477)

23 INCOME TAX EXPENSE

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Current taxation		
– PRC corporate income tax	**(34,636)**	(17,123)
– Overseas corporate income tax	**(5,828)**	(13,802)
Over/(under)-provision in prior years	**10,245**	(497)
Deferred income tax	**570**	473
	(29,649)	(30,949)

23 INCOME TAX EXPENSE (CONTINUED)

(a) Hong Kong profits tax

Hong Kong profits tax has been provided at the rate of 16.5% on the estimated assessable profits for the six months ended 30 June 2026 (six months ended 30 June 2025: 16.5%).

(b) Mainland China corporate income tax

Income tax for the subsidiaries of the Group established in Mainland China has been provided at the following tax rates:

(i) Provision for Mainland China corporate income tax was calculated at the statutory rate of 25% (six months ended 30 June 2025: 25%) on the assessable income of each of the Group's entities, except that certain subsidiaries of the Group operating in Mainland China are eligible for certain tax exemptions and concessions including tax holiday and reduced income tax rate during the period.

(ii) EVA Precision Industrial (Suzhou) Limited, Shenzhen EVA Mould Manufacturing Limited, Chongqing Digit Auto Body Ltd., Shenzhen EVA Precision Technology Group Limited, Zhongshan Digit Automotive Technology Limited, Yihe Plastic and Electronic Products (Shenzhen) Co., Ltd., Digit Stamping Technology (Wuhan) Limited, Shenzhen Digit Automotive Technology Limited and EVA Precision Industrial (Weihai) Limited are each recognised by the Chinese Government as a "National High and New Technology Enterprise" and are therefore subject to a preferential tax rate of 15% during the six months ended 30 June 2025 and 2026.

23 INCOME TAX EXPENSE (CONTINUED)

(c) Other income taxes

The Company was incorporated in the Cayman Islands as an exempted company with limited liability under the Companies Law, Chapter 22 (Law 3 of 1961, as consolidated and revised) of the Cayman Islands and, accordingly, is exempted from the Cayman Islands income tax.

The Company's subsidiaries established in the British Virgin Islands are exempted from the British Virgin Islands income tax.

The subsidiary established and operating in Vietnam is subject to a preferential tax rate of 10% for the first 15 years from the year of commencing operations. It is also entitled to full exemption from corporate income tax for the first four years from the earlier of (i) the year when profit is generated for the first time or (ii) the fourth year of commencing operations; and a 50% reduction in corporate income tax for the next nine years. The Vietnam subsidiary of the Group was under 75% reduction in total from corporate income tax in Vietnam for the six months ended 30 June 2026 (six months ended 30 June 2025: Same).

Provision for Mexico corporate income tax was calculated at the statutory rate of 30% (six months ended 30 June 2025: same).

Provisions for income taxes in other jurisdictions are based on the assessable profits of the respective subsidiaries and the applicable tax rates.

24 EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of ordinary shares in issue during the period.

Basic

	Six months ended 30 June	
	2026	2025
Profit attributable to equity holders of the Company (HK$'000)	**138,639**	134,928
Weighted average number of ordinary shares in issue ('000)	**1,730,438**	1,730,438
Basic earnings per share (HK cents per share)	**8.0**	7.8

Diluted

Diluted earnings per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume conversion of all dilutive potential ordinary shares (i.e. share options). A calculation is made in order to determine the number of shares that could have been acquired at fair value (determined as the average annual market share price of the Company's shares) based on the monetary value of the subscription rights attached to outstanding share options. The number of shares calculated as above is compared with the number of shares that would have been issued assuming the exercise of the share options.

The computation of the diluted earnings per share did not assume the exercise of the Company's outstanding share options as their exercise prices were higher than the average market price of the Company's shares for both periods.

25 DIVIDEND

An interim dividend of HK2.4 cents (six months ended 30 June 2025: HK2.33 cents) per ordinary share, amounting to HK$41,531,000 (six months ended 30 June 2025: HK$40,319,000), was declared by the directors of the Company for the six months ended 30 June 2026.

26 CAPITAL COMMITMENTS

Capital expenditure at the statement of financial position date committed but not yet incurred is as follows:

	As at	
	30 June 2026 HK$'000	31 December 2025 HK$'000
Contracted but not provided for		
– Construction of buildings	**97,456**	134,449
– Purchase of plant and machinery	**171,977**	90,541
	269,433	224,990

27 RELATED PARTY TRANSACTIONS

Mr. Zhang Hwo Jie and Mr. Zhang Yaohua, the Company's executive directors, have beneficial interests in Prosper Empire Limited, which owns 39.28% of the Company's shares as at 30 June 2026 (31 December 2025: 38.94%).

Key management compensation

	Six months ended 30 June	
	2026	2025
	HK$'000	HK$'000
Salaries and allowances	**9,570**	9,570
Retirement benefits – defined contribution plan	**36**	45
	9,606	9,615

MANAGEMENT DISCUSSION AND ANALYSIS

OVERVIEW

In the first half of 2026, the global economy was affected by geopolitical conflicts, trade and technology frictions, and AI-related investments. Growth moderated while uncertainty increased, resulting in many enterprises facing weaker order momentum on the one hand and rising raw material and operating cost pressures on the other. Against a backdrop of uneven recoveries among major economies, the global manufacturing sector continued to grow, although at a noticeably slower pace. Traditional manufacturing and export-oriented industries generally faced the dual challenges of order pressure and cost escalation. In Mainland China, the automotive sector was increasingly caught in a "revenue growth without profit expansion" predicament. According to publicly available industry data, the Chinese automotive industry recorded revenue growth of approximately 1.8% year-on-year in the first half of 2026, while profits declined by about 20%, with profit margin falling to around 3.8%, significantly below the average of roughly 6.5% for downstream industrial enterprises. Within this environment, the traditional office automation ("OA") equipment supply chain and automotive components sector, in which the Group operates, both faced varying degrees of pressure, whereas the information and communications technology ("ICT") business benefited from AI computing and data centre construction and emerged as one of the few sub-segments with relatively strong growth momentum.

During the period, the Group's overall operating performance reflected the differing impacts of these industry conditions on its respective segments. Amid ongoing structural adjustments in the traditional supply chain and increasingly cautious customer order arrangements, the OA equipment segment's sales performance and capacity utilisation at the Group's industrial parks in Vietnam and Mainland China were both under pressure, resulting in a year-on-year decline in turnover of approximately 5.6% to HK$1,714,376,000 (1H2025: HK$1,815,661,000). Despite the pressure on traditional orders, the Group's robotics-related business continued to develop as a new source of growth. During the period, the Group provided component manufacturing, integrated processing and complete-machine assembly services for humanoid robots for Galaxy General, a leading Chinese embodied intelligence humanoid robotics company. The related projects have entered a stable mass delivery phase, laying a foundation for diversifying the revenue streams of the OA segment. In contrast, the automotive component segment benefited from the continued ramp-up of several new energy vehicle ("NEV") projects and export orders, recording year-on-year turnover growth of approximately 4.7% to HK$1,087,796,000 (1H2025: HK$1,038,792,000). However, amid intensifying industry competition, the limited and delayed pass-through of higher raw material costs, rising operating costs and the impact of upfront strategic investments, the segment's profitability came under pressure, reflecting a "revenue growth without profit expansion" trend consistent with the broader industry. The ICT segment continued to deliver strong growth momentum and, supported by AI computing and data centre construction, recorded a significant year-on-year increase in turnover of approximately 33.4% to HK$267,967,000 (1H2025: HK$200,874,000), being one of the Group's key growth engines.

During the period, the Group faced challenges arising from the macroeconomic and industry environment, and its overall gross profit margin decreased to 19.0% (1H2025: 20.3%). To improve capacity utilisation and strengthen cash flow management, the Group continued to implement cost reduction and efficiency enhancement measures, optimise its product and customer mix, and actively streamline excess production capacity to release funds and enhance resource allocation efficiency. Despite pressure on profitability, the Group's overall cash flow remained stable. At the same time, the Group moderately increased bank borrowings to support its business development needs, while maintaining a sound leverage and liquidity profile.

During the first half of 2026, the Group recorded a net profit of HK$138,639,000 (1H2025: HK$134,928,000), representing a year-on-year increase of approximately 2.8%. Despite the decrease in overall gross profit margin, the increase in net profit was mainly contributed by a one-off gain arising from the disposal of assets and the write-back of a provision related to a previous acquisition during the period. The Group also continued to implement cost reduction and efficiency enhancement measures, improve its production capacity structure and strengthen cash flow management.

In terms of capital expenditure, the Group's investments during the period were primarily focused on the construction of the Quang Ninh Industrial Park in Vietnam, capacity upgrades at the automotive industrial parks, and production lines and technology related to the ICT business. The Group also continued to advance the integration of the Weihai base and invest in new projects, including robotics, in order to optimise its production capacity structure. Supported by ample cash and cash equivalents together with undrawn banking facilities, the Group had sufficient financial resources to support its future business development and capital expenditure plans.

SEGMENT BUSINESS REVIEW

Office Automation ("OA") Equipment Business

The Group has cultivated deep-rooted expertise in the OA sector for more than three decades, providing one-stop services including mould development, component production and complete machine assembly for laser printers and multifunction printers to international leading brands and Chinese domestic customers. In the first half of 2026, the traditional OA supply chain remained in a phase of structural adjustment under the combined impact of ongoing Sino-US tensions, geopolitical risks, rising raw material prices and manufacturing costs, and more cautious end-market demand, with major customers generally tightening their order schedules.

During the period, due to higher raw material and manufacturing costs as well as cautious end-market demand, order momentum from several of the Group's major OA customers weakened, resulting in simultaneous declines in turnover and capacity utilisation at the Group's industrial parks in Vietnam and Mainland China and a year-on-year drop of approximately 5.6% in OA segment turnover. In response to the slowdown in order momentum, the Group continued to implement lean production, cost-reduction and efficiency-enhancement initiatives, while optimising its customer and product mix. Management will continue to leverage the dual-base layout in Mainland China and Vietnam, progressively upgrade its business from an OEM model towards an ODM model, increase the proportion of high-value-added products, while concurrently expanding into high-value-added and high-growth businesses such as robotics and medical equipment, thereby strengthening the segment's medium- to long-term competitiveness.

OA Equipment Business Performance by Geographical Region

Southern China (Shenzhen)

In the first half of 2026, OA business turnover in Shenzhen recorded a slight year-on-year decline of approximately 1.6%. This was mainly due to certain high-end Japanese customers continuing to scale down their production in Mainland China compared with last year, coupled with more cautious order arrangements in light of tariffs and geopolitical risks, with some orders deferred to the second half of the year or shifted to production at Southeast Asian bases. Despite the gradual expansion of capacity in Southeast Asia, the Shenzhen base remains the Group's strategic operational hub for the OA business, undertaking core functions of R&D, project management, supply chain coordination and customer support. Through complementary collaboration in technology and capacity between Shenzhen and Vietnam, the Group helps customers flexibly adjust production layouts and supply solutions in the face of political, economic and climate uncertainties, thereby enhancing its overall resilience and long-term competitive advantage.

Faced with the relocation of orders to Southeast Asia and structural adjustments in Mainland China production capacity, the Shenzhen base has, on the one hand, deepened collaboration with international brand customers to flexibly allocate capacity between Mainland China and Vietnam, helping customers navigate changes in tariff and policy environments. On the other hand, it has actively expanded into non-OA fields such as robotics and medical equipment and, in line with the Group's development needs in these areas, has appropriately deployed R&D resources and production capacity at the Shenzhen plant to support such projects. These initiatives are progressively increasing the proportion of diversified businesses, enhancing product profitability, and reducing the impact of fluctuations in any single business or customer portfolio on the operations of the base.

Eastern China (Suzhou)

The Suzhou industrial park delivered relatively resilient performance in the first half of 2026, with OA business turnover increasing by approximately 10.6% year-on-year, mainly driven by steady ramp-up of certain existing projects and continuous optimisation of a diversified product portfolio. Against the backdrop of certain traditional customers relocating capacity to Southeast Asia, the Suzhou base has stabilised capacity utilisation and revenue scale by deepening product collaboration with existing customers and progressively increasing the proportion of orders in non-OA fields, such as smart mobility products.

During the period, the Suzhou industrial park continued to implement lean management and cost controls while actively developing new applications and new customers, reducing reliance on any single industry or customer. As the Group's business layout in Eastern China continues to deepen, the Suzhou base is expected to maintain a relatively stable growth trajectory, supported by a diversified product mix and higher-value-added orders.

Northern China (Weihai)

The Weihai industrial park primarily serves the domestic market and certain local brand customers and continued to be impacted by changes in Mainland China's printer consumption patterns during the period. In the first half of 2026, OA business turnover in Weihai declined by approximately 12.9% year-on-year, mainly because demand for high-end imported brand printers slowed in the Chinese market and consumers increasingly favoured mass-market office and home printing products. This led to continued downsizing in Mainland China production scales for some of the Group's high-end customers.

In response to structural changes in the domestic market, the Group continued its resource integration strategy and, in the first half of 2026, consolidated the operations of Weihai (Intops) into the Double Islands Bay industrial park, with an aim to centralise resources, enhance synergies and improve operating efficiency. At the same time, the Group actively capitalised on the broader trend of "domestication and independent controllability" in Chinese printing equipment, gradually extending its scope from component supply to complete machine R&D and product engineering. Through ODM and D-EMS models, the Group deepened cooperation with local brand customers, developing printer and scanner platforms that better match domestic market demand. Management believes that such self-developed complete machine capabilities and diversified product layout will enhance the Group's medium- to long-term competitiveness in Mainland China's domestic printer market, progressively increasing its participation in domestic brands and new applications, while mitigating the impact of declining traditional high-end orders on overall business.

Vietnam

The Vietnam industrial park continued to undertake part of the orders relocated from Southern China by Japanese brands in the first half of 2026. However, as the industry remains in a transitional phase of capacity migration to Southeast Asia and against the backdrop of customer destocking, rising raw material prices and manufacturing costs, major customers adopted more cautious shipment strategies, resulting in a decline of approximately 15.9% in OA business turnover.

To strengthen medium- to long-term capacity undertakings, construction of the Group's new industrial park in Quang Ninh, Vietnam, was substantially completed during the period. The new industrial park covers a land area of approximately 60,000 square metres, with Phase I factory GFA of around 64,000 square metres, and officially commenced operations in July 2026. As production lines and automation equipment gradually come on stream and capacity ramps up, the Quang Ninh industrial park is expected to significantly enhance Vietnam's overall capacity to undertake long-term orders transferred from Southern China, providing more stable and flexible capacity support. Management believes that Vietnam, leveraging its cost and policy advantages and geographical proximity to Mainland China, has the potential to become a major capacity base for the Group's OA business in the medium to long term, serving global customers' capacity deployment in Southeast Asia.

OA Equipment Segment Results and Business Outlook

In the first half of 2026, the OA equipment segment's capacity utilisation at its major bases decreased, putting pressure on its segment profit. Despite the recognition of a one-off gain arising from the disposal of the Weihai (Intops)'s assets and the write-back of a provision related to a previous acquisition during the period, which brought segment profit to approximately HK$171,518,000 (1H2025: HK$118,448,000) and increased the segment profit margin to 10.0% (1H2025: 6.5%), the segment profit margin decreased year-on-year to approximately 6.3% (1H2025: 6.5%) on an underlying basis after excluding the aforementioned one-off items. The decline was attributable to a combination of factors. On the one hand, traditional OA orders were affected by sustained increases in raw material prices and manufacturing costs, prompting customers to adopt more cautious views on end-market demand and shipment schedules, resulting in lower orders and shipment volumes in the first half and reduced capacity utilisation, which directly weighed on segment profit. On the other hand, during the period, the Group incurred relocation and related expenses in connection with the integration of Weihai (Intops) into the Double Islands Bay industrial park, and pre-production equipment investments and initial expenditures at the second industrial park in Quang Ninh, Vietnam, all of which were reflected in segment profit, exerting significant short-term pressure on earnings. In addition, the Group actively developed new projects and increased R&D investments to support the upgrade of traditional OA business upgrading towards ODM model, as well as business layouts in robotics and other new sectors, and such related costs were also recorded in the segment's results. Although these factors weighed on profitability in the short term, the related investments were made in support of the Group's medium- to long-term development strategy. Furthermore, the Group's longstanding efforts in lean production and cost-reduction and efficiency- enhancement, which focused on optimising production processes, improving yield rates and controlling indirect costs, effectively mitigated the negative impact of lower capacity utilisation on segment gross margin and profit. As a result, the earnings quality of the OA equipment segment remained relatively solid.

Looking ahead, management expects that as major customers' inventories gradually normalise, end-market demand and shipment schedules return to more normal levels, and tariffs and policy changes continue to accelerate capacity migration to Southeast Asia. In addition, following the official commissioning of the new Quang Ninh industrial park in July 2026, its gradual capacity ramp-up is expected to support the segment in undertaking transferred orders and enhancing its delivery capabilities. At the same time, the Group will continue to advance the OA business from traditional OEM towards ODM model and D-EMS models, stepping up investments in complete machine R&D and product engineering, deepening cooperation with international brands and Chinese domestic brands, increasing the proportion of high-value-added products and segment profit margin, and enhancing the OA business' resilience in the mainstream commercial printer market. Management believes that although the Group's current investments in capacity optimisation, base consolidation and R&D will exert short-term pressure on segment profit, they will help lay a more solid foundation for medium- to long-term growth after the structural adjustments in the industry are completed.

In parallel, the Group's robotics-related business has made tangible progress. Galaxy General is a Chinese embodied-intelligence humanoid robotics company, and its Galbot series has already been deployed in industrial, healthcare and retail sectors and has attracted considerable market attention. Leveraging its decades of accumulated strengths in precision manufacturing, welding processes and complete machine assembly in the OA segment, the Group has, since last year, provided component manufacturing, processing integration and complete machine assembly services for Galaxy General's humanoid robots and has now entered a stable mass delivery phase, demonstrating synergies across the embodied intelligence robot supply chain. Recently, the two parties further explored expanding the scope and capacity coverage of complete machine processing and assembly for humanoid robots on the existing cooperation foundation, which is expected to support Galaxy General's scale-up in its humanoid robot business and simultaneously drive expansion in the Group's robotics-related operations, opening up opportunities for deeper cooperation in more robot application scenarios in the future. The Group believes that by combining its own precision manufacturing and integration capabilities with Galaxy General's strengths in humanoid robotics and embodied intelligence technologies, the two parties are well-positioned to form a pattern of long-term complementarity and joint growth along the robotics industry chain, bringing substantial synergies and medium- to long-term growth potential to the Group.

Automotive Component Business

As aforementioned, despite the continued increase in electrification and intelligentisation penetration in the global automotive industry, overall profitability in Mainland China's automotive sector remained under significant pressure. Against this backdrop, the Group's automotive component segment recorded overall turnover growth of approximately 4.7%, mainly driven by revenue growth at the industrial parks in Shenzhen, Chongqing and Zhongshan. The Group will continue to enhance technical capabilities, promote product lightweighting and raise automation levels to improve production efficiency and cost competitiveness, while optimising its customer and project portfolio to focus on high-value-added NEV and intelligent-related orders, with the objective of gradually improving segment profit.

Automotive Component Business by Region

Shenzhen

The Shenzhen industrial park focuses on the R&D and manufacturing of automotive seat moulds and related products, with mould products primarily exported to Europe and the US, while also fulfilling orders from domestic and Japanese customers, thereby establishing a solid presence in international markets. In the first half of 2026, building on the growth trajectory in 2025, overseas customers' recognition of the Group's technical capabilities and quality continued to rise, driving robust export business growth and resulting in a significant year-on-year increase of approximately 54.6% in automotive component turnover in Shenzhen. This reflects sustained strong demand for precision moulds in European and other export markets and further consolidates the Group's reputation and comprehensive strengths in mould design and manufacturing internationally.

During the period, the Shenzhen industrial park remained focused on high-end seat moulds, securing several new orders for high-value-added mould and component projects. It continued to accumulate invention and utility model patents, enhance mould manufacturing and verification capabilities, and implement stringent quality management systems, reinforcing its positioning as an innovation hub serving global markets for the Group's automotive component business. Management expects that in the second half of the year, the base will continue to prioritise technology upgrades, engineering capabilities and delivery reliability, optimising its product mix and customer structure to maintain operational resilience through industry cycles and provide ongoing high-end mould R&D and manufacturing support for the medium- to long-term development of the automotive component segment.

Wuhan

The Wuhan industrial park serves as the Group's technology development and operations control centre for the automotive component business, consistently providing core support to domestic and overseas bases through mould development, product R&D and technology output. In the first half of 2026, automotive component turnover at Wuhan recorded a modest year-on-year decline of approximately 5.4%, mainly because certain traditional vehicle models exited their previous mass-production peaks, as brands accelerated their transition towards NEVs and intelligent platforms. This led to notable declines in end-market sales for some fuel models, resulting in adjustments to orders and production schedules and exerting short-term pressure on Wuhan's revenue.

At the same time, new project development and nominations on NEV and intelligent platforms by relevant customers continued to increase, causing the Group's NEV order backlog in Wuhan to trend upwards. In addition to existing brands, the Wuhan industrial park successfully secured new projects during the year from NEV enterprises including Tesla, further expanding its customer and project base on NEV and intelligent vehicle platforms. As many fuel vehicle projects transition towards NEV and intelligent models, they must undergo development, validation and capacity ramp-up phases, and related orders are currently in the introduction and mass-production preparation stage. Once capacity is released, these projects are expected to progressively convert into revenue.

Despite the slight decline in turnover during the period, Wuhan's welding and assembly technology reserves related to seat frames, chassis assemblies and battery boxes continued to deepen. The base also accelerated product upgrades by reinforcing internal reforms and attracting talent. Going forward, Wuhan will continue to function as the central hub for technology and resource coordination, integrating capacity and technological strengths across Chongqing and Mexico, and supporting the Group's long-term development in the NEV and intelligentisation tracks.

Chongqing

As the Group's core base serving the Southwestern China market, the Chongqing industrial park has been in a rapid expansion phase in recent years, supported by policy tailwinds and the concentration of NEV project launches. In the first half of 2026, automotive component turnover in Chongqing grew by approximately 12.2% year-on-year, mainly driven by the ramp-up of multiple popular NEV and intelligent models from Changan Qiyuan, Deepal and Great Wall Motor, reflecting continued customer recognition of the Group's comprehensive capabilities in auto body engineering as well as module assembly and delivery of functional components in the region.

The Chongqing industrial park continued introducing advanced processes such as hot forming to meet the lightweight requirements of NEVs and further consolidate its technical advantages in high-strength body components. Management will continue to deepen long-term strategic partnerships with Great Wall Motor, Changan Automobile, SAIC-GM-Wuling and other quality OEMs, expanding the breadth of cooperation and project coverage and reinforcing the Group's positioning in the Southwestern and surrounding markets.

Zhongshan

Following an adjustment to its business development strategy, the Zhongshan industrial park has progressively extended its scope beyond traditional automotive components into fields covering NEV "new three-electric" systems (batteries, motors and electronic controls), in-vehicle electronics and power application value chains related to NEV charging such as photovoltaics-storage-charging systems. The aim is to evolve into a comprehensive solutions provider centred around NEVs and their power usage scenarios, covering "new three-electric", vehicle electronics and energy storage equipment structural components. In the first half of 2026, automotive component turnover in Zhongshan increased by approximately 5.3% year-on-year, delivering moderate growth despite subdued sales momentum at traditional Japanese OEMs. This was mainly attributable to growth in orders from its major automotive component customers, as well as the sustained ramp up in "new three-electric" and in vehicle electronics projects, which offset part of the decline in traditional Japanese-related business.

Facing intensified market competition, the Zhongshan industrial park continued to implement cost-reduction and efficiency-enhancement measures to optimise operating efficiency and cost structures, while accelerating diversification in its customer and business portfolio to reduce the impact of volatility in any single market on its development. The Group expects that as demand for NEVs and energy storage applications continues to expand, the Zhongshan base will capture greater growth opportunities in automotive and new energy-related power usage segments through businesses centred on battery box, motor and electronic control structural components, in-vehicle electronic modules, and enclosures for photovoltaics-storage-charging equipment related to NEV charging scenarios, while maintaining its role as a key component of the automotive segment.

Mexico

Serving as the Group's bridgehead for the North American automotive component market, the Mexico industrial park recorded overall turnover that was broadly stable in the first half of 2026, with a slight year-on-year increase of approximately 0.7%, reflecting relatively modest short-term revenue fluctuations during the ongoing customer and product mix adjustment process. During the period, the Mexican base remained focused on optimising its customer structure and concentrating on high-value-added projects. It also continued to advance the mass production of NEV mould orders secured through Wuhan, with newly nominated mass-production projects including projects for NEV brands such as Tesla. Supported by technological and management backing from Wuhan, it continued internal reforms, strengthening local management and achieving initial results in quality control, with key customers' quality ratings improving significantly during the period.

To cater for the sustained growth in demand for NEV and intelligent-related components in the North American market, the Group has gradually increased its investments in key equipment such as electrophoresis coating lines and laser welding for the Mexican industrial park. Related capacity is expected to commence operations around the end of 2026, further enhancing the base's technical capabilities and capacity scale in seat frames, battery pack structural components and other products, while driving upgrades in internal production and operations systems. Building upon this foundation, management will continue to expand a diversified customer base and service offerings for OEMs, focusing on high value-added seats and battery pack related product lines, with the goal of strengthening the Mexico base's role as a critical delivery hub for the Group's automotive component business in North America, and creating more opportunities to secure sustainable and long-term overseas orders for the Group's Mainland China automotive operations.

Automotive Component Segment Results and Business Outlook

In the first half of 2026, turnover in the automotive component segment recorded moderate growth, reflecting the Group's ability to maintain steady business expansion in a complex environment through NEV and intelligent model projects and export orders. However, due to continued industry margin compression caused by declining profitability in Mainland China's automotive sector, elevated raw material and other production costs and intensified price competition, and the limited and delayed pass-through of cost increases to customers, segment profit margin declined to approximately 3.3% (1H2025: 7.8%), with segment profit amounting to HK$38,203,000 (1H2025: HK$85,406,000), indicating that revenue growth did not fully offset the impact of cost and pricing pressures. During the period, the Group made upfront strategic investments in capacity deployment, automation upgrades and technology development for NEV and overseas customer projects at bases including Wuhan, Chongqing and Mexico. Related operating and R&D costs were progressively reflected in the financial statements, exerting further short-term pressure on segment profit. Management nevertheless believes that these investments will enhance the Group's medium- to long-term competitiveness in NEV and international markets and lay a solid foundation for capturing the next round of growth once structural realignment in the industry is completed.

Looking ahead, given intensifying competition and the risk of prolonged price wars globally, the Group expects short-term volatility in industry profit margins to continue exerting pressure on segment earnings. However, as NEV penetration further increases and intelligent-related applications accelerate, demand for body structural components, seat frames, battery boxes and "three-electric"-related components in Mainland China and overseas markets is expected to maintain structural growth momentum. The Group will continue to consolidate the technological and capacity advantages of the Wuhan and Chongqing industrial parks on domestic NEV and intelligent platforms, while expediting the layout of high-value-added product lines such as battery packs and seats at the Mexico base, thereby enhancing global delivery capabilities and risk resilience. Concurrently, the Group will persist in optimising its project and customer portfolio, prioritising higher-margin orders with long-term cooperation potential, and continuing to implement cost-reduction, efficiency-enhancement and lean management initiatives. Management aims, as industry profit margins stabilise and capacities across the Group's bases progressively ramp up, to gradually improve segment margins and earnings quality and reinforce the positioning of the automotive component segment as the Group's second core growth engine.

Information and Communications Technology ("ICT") Business

The ICT business, which has been a strategic focus of the Group in recent years, concentrates on R&D and production of precision structural components for AI computing servers, switches, memory devices and other equipment enclosures. In the first half of 2026, the ICT segment sustained strong growth momentum, with turnover surging by approximately 33.4% year-on-year to HK$267,967,000 (1H2025: HK$200,874,000). The segment made comprehensive progress in business scale, customer mix and technological capabilities and has become one of the Group's principal growth engines. Supported by continued global expansion in data centre construction and energy storage applications, together with rising AI computing and cloud computing demand, order quality and value-added in the Group's server cabinet and energy storage equipment product lines have steadily improved.

During the period, the Group continued to advance laser welding and automation technologies, enhancing manufacturing capabilities and quality for ICT products, while actively expanding its domestic and overseas customer base and further broadening its customer portfolio and product coverage. Although the turnover base of the ICT segment remains smaller relative to the OA and automotive segments, its growth rate and earnings quality are both outstanding. Management expects the ICT segment's contribution to the Group's overall turnover to rise to double-digit levels in the medium term, positioning it as the Group's third core growth engine.

ICT Segment Results and Business Outlook

In the first half of 2026, ICT segment turnover increased significantly year-on-year, reflecting the Group's success in capitalising on structural opportunities arising from the global expansion of data centre construction and energy storage application expansion, as well as the growing demand for precision structural components for servers and energy storage equipment driven by AI computing and cloud computing. During the period, to accommodate rapid order growth from core customers and the onboarding of new projects, the Group prepared to establish an additional plant in Dongguan and undertook preliminary planning and preparations for the commissioning of the new plant, including the deployment of the relevant manpower and equipment and capacity arrangements, with a view to enhancing future capacity flexibility and delivery capabilities. The new Dongguan plant officially commenced operations in July 2026, and its related capacity is expected to be progressively ramped up during the second half of the year. Furthermore, the Group continued to invest in product and technology development, including new projects such as liquid-cooled sealed enclosures. The aforementioned preliminary preparations, together with the segment's relatively small profit base and increased production and operating costs during the period, resulted in the ICT segment's profit margin declining to approximately 6.2% (1H2025: 9.3%), while segment profit amounting to HK$16,625,000 (1H2025: HK$20,514,000).

Management considers the preliminary capacity planning and technology reserves relating to the new Dongguan plant to be strategic, forward-looking initiatives designed to establish a robust capacity foundation in advance for medium- to long-term orders from core and new customers. By leveraging the Group's strengths in laser welding, automated manufacturing and digital management systems, these initiatives are expected to further strengthen the ICT segment's competitiveness in structural components for servers and energy storage equipment. As new capacity in Dongguan gradually ramps up, yield rates improve and economies of scale materialise, and as the Group continues to optimise its portfolio of high-tech domestic and overseas customers, ICT segment turnover and profit are expected to grow in tandem, with segment margins returning to an upward trajectory as business volumes expand and one-off investments are progressively absorbed. The Group will continue increasing investments in core ICT technology R&D and automation, expanding product lines and customer coverage, and strives to raise the ICT segment's contribution to double-digit levels in the medium to long term, establishing it as the Group's third core growth engine alongside OA equipment and automotive components.

PROSPECT

Looking ahead to the second half of 2026 and beyond, the global economy is expected to continue to face multiple uncertainties arising from geopolitical tensions, trade frictions and divergent growth trajectories across regions, although the overall global manufacturing sector is projected to sustain moderate growth, with Asia, particularly Mainland China and Southeast Asia, remaining key drivers. AI-related investments, data centre construction and rising NEV penetration will continue to bring structural opportunities to electronics-related industries, the ICT and automotive component sectors. Meanwhile, the evolution of Sino-US relations and tariff policies, raw material price volatility and intensifying competition will continue to pose operational challenges for the OA and automotive supply chains.

In this context, the Group will advance its business along the following four strategic directions: (i) accelerate the upgrade and capacity restructuring of the OA business by optimising the Mainland China and Vietnam capacity structure, increasing collaboration with Chinese domestic brands and "Xinchuang"-related initiatives, promoting the upgrade from OEM model to ODM model, and expanding diversified revenue sources through new application areas such as robotics and medical equipment; (ii) continue to expedite growth in the ICT segment by capturing equipment and energy storage demand driven by AI and data centres, broadening product and customer coverage, and striving to raise its contribution to the Group's turnover to double-digit levels in the medium term; (iii) strengthen operational capabilities in the automotive component business by focusing on high-value-added NEV and intelligent-related projects, deepening synergies among bases in Wuhan, Chongqing, Shenzhen, Zhongshan and Mexico, and enhancing global delivery capabilities and risk resilience; and (iv) further improve operating efficiency and financial resilience by prudently planning capital expenditures, making appropriate use of debt financing to support medium- to long-term development, and maintaining the current ratio and net debt-to-equity ratio at healthy levels, thereby providing solid support for capturing medium- to long-term opportunities arising from industry upgrades and supply chain restructuring amid a volatile environment.

Management is confident that, leveraging the Group's technological advantages in precision manufacturing, product engineering and automation, as well as its diversified and globalised business layout, the Group will be able to continue to optimise its business structure and seize opportunities arising from the complex and evolving external landscape, creating sustainable long-term value for shareholders and other stakeholders.

FINANCIAL REVIEW

An analysis of the Group's turnover and results by segment is as follows:

	Six months ended 30 June			
	2026		2025	
	HK$'000		HK$'000	
By business segment				
Turnover				
Office automation equipment division				
Design and fabrication of moulds	**69,825**	**2.3%**	50,874	1.7%
Manufacturing of components	**1,627,904**	**53.0%**	1,746,582	57.2%
Others *(Note 1)*	**16,647**	**0.5%**	18,205	0.6%
	1,714,376	**55.8%**	1,815,661	59.5%
Automotive component division				
Design and fabrication of moulds	**119,103**	**3.9%**	60,837	2.0%
Manufacturing of components	**908,474**	**29.6%**	931,550	30.5%
Others *(Note 1)*	**60,219**	**2.0%**	46,405	1.5%
	1,087,796	**35.5%**	1,038,792	34.0%
Information and communication technology division				
Design and fabrication of moulds	**23,326**	**0.7%**	24,877	0.8%
Manufacturing of components	**243,633**	**7.9%**	175,585	5.7%
Others *(Note 1)*	**1,008**	**0.1%**	412	0.0%
	267,967	**8.7%**	200,874	6.5%
Total	**3,070,139**		3,055,327	
Segment results				
Office automation equipment division	**171,518**		118,448	
Automotive component division	**38,203**		85,406	
Information and communication technology division	**16,625**		20,514	
Operating profit	**226,346**		224,368	
Unallocated expenses	**(16,372)**		(16,478)	
Finance income	**14,577**		15,207	
Finance costs	**(55,592)**		(57,477)	
Share of (losses)/profits of associates	**(671)**		257	
Income tax expense	**(29,649)**		(30,949)	
Profit attributable to equity holders of the Company	**138,639**		134,928	

Note 1: Others mainly represented sales of scrap materials.

Turnover

During the period, the office automation ("OA") equipment business segment continued to face a downturn. Nevertheless, the Group managed to maintain a slight growth in turnover, which increased slightly by 0.5% to HK$3,070,139,000, primarily contributed by stronger order momentum in the Group's automotive component and the information and communication technology ("ICT") segments, which partially offset the decline in the OA equipment business.

Gross profit

The Group's gross profit margin decreased from 20.3% in the corresponding period last year to 19.0%, mainly due to the decline in the OA business, the challenging industry-wide pricing environment in the automotive component sector, and higher operating and upfront costs across the Group's three business segments. These included higher production costs associated with raw materials, labour and overheads, as well as the initial ramp-up of certain production lines and facilities, in addition to lower capacity utilisation.

Segment results

At the segment level, the OA equipment segment's profit margin increased from 6.5% in the first half of 2025 to 10.0% during the period. However, the segment margin for the period included a one-off gain from the disposal of the Weihai (Intops)'s factory premises and land, as well as the write-back of a provision related to a previous acquisition. Excluding these non-recurring items, the OA segment's underlying profit margin would have been approximately 6.3%. This underlying performance was generally consistent with the decline in OA turnover and lower capacity utilisation resulting from order deferrals, order relocation and continued weakness in the traditional OA market while facing rising operating costs.

The automotive component segment's profit margin decreased from 7.8% to 3.3%, despite a 4.7% year-on-year increase in turnover. The decline mainly reflected industry-wide pricing pressure amid intensifying competition, the limited and delayed pass-through of higher raw material costs to customers, and upfront strategic investments in capacity deployment and automation upgrades for NEV and overseas projects.

The ICT segment's profit margin decreased from 9.3% to 6.2%. Given the relatively small profit base, the decline mainly reflected increased operating costs associated with the preliminary planning and capacity deployment preparations for the new Dongguan plant, as well as higher R&D expenditure, including investments in new product development such as liquid-cooling sealed enclosures. These upfront investments temporarily weighed on the segment's profitability despite strong revenue growth driven by demand for data centre and energy storage applications.

Unallocated expenses

During the period, unallocated expenses mainly represent corporate expenses of HK$16,372,000 (1H2025: HK$16,478,000).

Finance income and costs

For the six months ended 30 June 2026, the Group recorded a decrease in both finance income and finance costs as a result of an overall drop in market interest rates.

Share of (losses)/profits of associates

Share of (losses)/profits of associates represents the Group's share of 49% of the loss of Austem Digital Model (Wuhan) Automotive Parts Co., Ltd. and the Group's share of 40% of the profit of the micro lending business through equity pick-up.

Income tax expense

Income tax expense for the six months ended 30 June 2026 mainly represents current income tax charge amounting to HK$34,636,000 arising from the PRC corporate income tax and HK$5,828,000 arising from overseas corporate income tax, netted off by over-provision in prior years amounting to HK$10,245,000, and deferred income tax credit of HK$570,000.

Profit attributable to equity holders of the Company

Profit attributable to equity holders of the Company increased slightly to HK$138,639,000 (1H2025: HK$134,928,000) during the six months ended 30 June 2026, notwithstanding the year-on-year decline in operating profit across all three business segments. The impact of the decline was offset by the one-off gain from the disposal of the Weihai (Intops) factory premises and land and the write-back of a provision related to a previous acquisition.

LIQUIDITY AND FINANCIAL RESOURCES

During the six months ended 30 June 2026, the Group recorded higher net cash generated from operating activities of HK$332,644,000 (1H2025: HK$277,032,000), despite weaker overall operating performance. This was mainly driven by favourable working capital movements, including improved management of inventories, trade receivables and trade payables. During the period, the Group's capital expenditure increased to HK$325,926,000, mainly due to construction works at the new industrial park in Quang Ninh Province, Vietnam prior to its commissioning in July 2026, as well as upfront investments in capacity upgrades and R&D activities, including automation for automotive projects and liquid-cooling product development in the ICT segment. These outflows were partly offset by proceeds from the sale of property, plant and equipment, including the disposal of the Weihai (Intops) factory premises and land, amounting to HK$76,646,000, and by a decrease in restricted bank deposits of HK$32,227,000. As a result, the Group recorded net cash used in investing activities of HK$223,775,000 (1H2025: HK$179,055,000). The Group recorded a net increase in bank borrowings of HK$207,296,000 and lease payments of HK$17,098,000 during the period. After payment of dividends amounting to HK$33,051,000, the Group recorded net cash generated from financing activities of HK$157,147,000 during the period (1H2025: net cash used in financing activities of HK$91,067,000).

Treasury policy

The Group adopts a prudent treasury policy. Treasury activities are controlled by senior management members with an objective of achieving a balance between the Group's expansion needs and its financial stability. An adequate level of cash resources is maintained by each of the Group's subsidiaries, and the Group also has sufficient stand-by credit lines to provide adequate liquid funds to finance its business activities. Due consideration is given for the cost of borrowings. We also consider impacts of interest rates fluctuation on our operations and financial condition, and take appropriate and timely measures accordingly. In addition, as a majority of the Group's sales are made in Hong Kong dollars and United States dollars (which are pegged), majority of the Group's borrowings as at 30 June 2026 were denominated in Hong Kong dollars and United States dollars to match repayment currency with the Group's major source of operating cash inflows. Looking ahead, the Group will adhere to conservative financial management policies and remain committed to maintaining a healthy balance sheet.

KEY FINANCIAL PERFORMANCE INDICATORS

(a) Liquidity and capital adequacy ratios

	30 June 2026	31 December 2025
Inventory turnover days *(Notes 1 and 5)*	**58**	63
Debtors' turnover days *(Notes 2 and 5)*	**107**	107
Creditors' turnover days *(Notes 3 and 5)*	**121**	120
Cash conversion cycle *(Notes 4 and 5)*	**44**	50
Current ratio *(Notes 6 and 8)*	**1.35**	1.36
Net debt-to-equity ratio *(Notes 7 and 8)*	**12.1%**	14.1%

(b) Profitability ratios

	30 June 2026	30 June 2025
Net profit margin *(Notes 9 and 11)*	**4.5%**	4.4%
Return on shareholders' equity *(Notes 10 and 11)*	**4.0%**	4.1%

Notes:

1. Calculation of inventory turnover days is based on the ending inventories divided by cost of sales and multiplied by the number of days during the period.

2. Calculation of debtors' turnover days is based on the ending balance of trade receivables divided by turnover and multiplied by the number of days during the period.

3. Calculation of creditors' turnover days is based on the ending balance of trade payables divided by cost of sales and multiplied by the number of days during the period.

4. Cash conversion cycle is defined as the total sum of inventory and debtors' turnover days less creditors' turnover days.

5. These ratios have a significant impact on the ability of the Group to generate cash flows from its operations. Therefore, they are selected as key financial performance indicators.

6. Current ratio is calculated based on the Group's total current assets divided by total current liabilities.

7. Net debt-to-equity ratio is calculated based on the total balance of bank borrowings and lease liabilities less cash and bank balances divided by shareholders' equity. Lease liabilities exclude the rentals for factory and office premises in future periods amounting to HK$88,948,000 as at 30 June 2026 (as at 31 December 2025: HK$100,247,000). These rentals have not yet been expensed, but are deemed as lease liabilities under the Hong Kong Financial Reporting Standard 16 "Leases". The ownership of the related factory and office premises is not held by the Group.

8. These ratios reflect the Group's financial stability and its ability to pay its debts as they fall due. Therefore, they are selected as key financial performance indicators.

9. Net profit margin is based on profit attributable to equity holders of the Company divided by turnover.

10. Return on shareholders' equity is based on profit attributable to equity holders of the Company divided by shareholders' equity.

11. These ratios reflect the Group's ability to generate returns from its business, and the returns obtainable by shareholders from their investments in the Group. Therefore, they are selected as key financial performance indicators. Ratios for the six months ended 30 June 2025 and 2026 were calculated using the half-year profit of the Group for the respective periods.

Inventory turnover days

For the six months ended 30 June 2026, the Group's inventory turnover days recovered to 58 days from 63 days as at 31 December 2025, primarily reflecting the gradual and normal digestion of the temporary inventory build-up that occurred at the end of 2025 due to delayed shipment schedules by certain OA customers.

Debtors' and creditors' turnover days

Debtors' turnover days remained constant at approximately 107 days as at 30 June 2026, mainly reflecting a generally stable customer and business mix with established billing and collection terms.

Creditors' turnover days increased to approximately 121 days as at 30 June 2026, mainly due to the timing of settlements around the reporting date. The Group's trade payables remained within the credit terms granted by suppliers.

Cash conversion cycle

The decrease in cash conversion cycle in the first half of 2026 was mainly caused by the decrease in inventory turnover days and increase in creditors' turnover days as mentioned above.

Current ratio and net debt-to-equity ratio

The Group's current ratio remained relatively stable as at 30 June 2026, as the cash proceeds from the disposal of the Weihai (Intops) factory premises and land, together with favourable working capital movements, were largely offset by an increase in short-term borrowings.

Meanwhile, the net debt-to-equity ratio improved further from 14.1% to 12.1%. This was mainly attributable to a net increase in cash and cash equivalents, as the increase in cash exceeded the increase in borrowings during the period. The ratio was further supported by growth in shareholders' equity, contributed by profit for the period and other comprehensive income.

Net profit margin and return on shareholders' equity

The relatively stable net profit margin and return on shareholders' equity during the period as compared to the first half of 2025 was mainly due to factors as discussed in the section headed "Financial Review" above.

KEY RELATIONSHIPS WITH CUSTOMERS AND SUPPLIERS

The Group is dedicated to delivering best practices and achieving high levels of customer satisfaction levels. To ensure the quality, reliability, and safety of our products, the Group has implemented the Inspection and Testing Control Protocol. During the period, complaints received from customers were handled promptly and appropriately, with the necessary inspections and repairs carried out to ensure the safety and functionality of the products. Compliance with relevant laws and regulations related to product safety, advertising, labelling, and privacy is a priority for the Group. Employees are required to adhere to applicable governmental and regulatory laws, rules, codes, and regulations to maintain compliance.

We adopt international best practices in product quality management and have been accredited with ISO9001 certification of Quality Management Systems by the BSI Group since 2000. We remain aligned with the latest version of the ISO9001 standards (i.e. the 2015 version) and demonstrate our compliance with globally-recognised and continuously improving standards. For example, we have the Inspection and Testing Control System (檢驗和試驗控制程序) in place as a means to govern the quality, reliability and safety of our products. During the period, the Group continued to implement Quality Control Circles ("QCC") activities which require the participation of employees at all levels from front line staff to senior management to identify and address areas for improvements in the production processes. Through a range of initiatives, the Group strives for continuous improvement in product quality, reliability, and safety. The Group has received recognition for the quality and reliability of its products and services from reputable customers and government entities, including Fujifilm and MiTAC. In 2026, the Group is honoured to be awarded the "Premiere Partner" for the 16th time consecutively by Fujifilm.

To ensure high product quality and safety, the Group engages with internal committees comprising representatives from various business units and customers. Customer Complaint Processing System (客戶投訴處理程序) and Customer Satisfaction Management System (客戶滿意度管理程序) are in place to measure customer satisfaction and effectively respond to feedback through issuing the Eight Disciplines ("8Ds") Report. Policies related to product quality, safety, and compliance are transparently communicated to employees through the internet. Training sessions are conducted for employees, suppliers, and business partners to reinforce product responsibility. New employees receive orientation training, and regular training is provided to all employees.

The Group understands the significance of safeguarding and upholding intellectual property rights and strictly complies with relevant laws and regulations. Therefore, we have implemented measures to ensure compliance, such as requiring our suppliers to install authentic software applications and instructing our employees not to download unauthorised software to prevent any infringement of intellectual property rights.

During the period, the Group was not aware of any incidents of non-compliance with regulations concerning the provision and use of the Group's products and services that would have had significant impact on the Group. This demonstrates the Group's commitment to upholding legal and regulatory requirements and ensuring customer satisfaction.

The Group places the utmost importance on adhering to laws and regulations and follows international best practices in conducting its business. Transparency, fairness, and integrity are guiding principles in our supply chain management, particularly when engaging with suppliers. The Group ensures that tender processes are conducted fairly and without bias, fostering trust and accountability throughout the supply chain.

In selecting suppliers, the Group considers various factors beyond the quality of services and products. Factors that have been taken account include supplier integrity, social responsibility, and environmental performance, such as emissions and pollution levels. The Group expects all suppliers to uphold the same environmental, social, health and safety, and governance policies as those adopted by the Group. To ensure alignment with these principles, our procurement teams are trained to consider all aspects of supplier selection policies when assessing suppliers. Additionally, the tendering procedures are communicated thoroughly to vendors to ensure clarity and understanding.

To maintain transparency, the Group utilises an online channel known as "EVA Procurement System" during tendering procedures. Suppliers are required to submit their tenders with details that are accessible to the entire procurement team. Starting from 2020 the Group has introduced new considerations in the supplier selection and retention process. These considerations are used to evaluate and rank suppliers based on benchmarks. As part of our due diligence, we conduct annual background checks to identify potential risks associated with suppliers. This includes reviewing any history of significant pollution, improper handling of hazardous waste, disputes with stakeholders, or a risk of corruption. Suppliers with such issues may receive a lower ranking during the review process.

By implementing these robust measures, the Group ensures transparency, integrity, and fairness in its supply chain management. It actively evaluates and addresses environmental and social risks along the supply chain, promoting responsible business practices and sustainability throughout its operations.

As at 30 June 2026, the Group's length of relationship with its five largest customers ranged from 8 years to more than 10 years. The Group's length of relationship with its five largest suppliers ranged from 1 year to more than 10 years.

For the six months ended 30 June 2026, sales to the five largest customers represented 55.2% of the Group's total turnover. Accordingly, any change in these customers' businesses and financial conditions is likely to have an impact on the financial performance of the Group. To manage this risk, the Group performs credit evaluation of its customers to ensure that sales are made only to entities with viable businesses and sound financial background. Credit periods granted to the customers are closely monitored and approved by the appropriate level of management. At the same time, the Group identifies and develops new customers with high potentials in an effort to widen the customer base and reduce the reliance on existing key customers.

The foreign currency risks arising from dealings with customers and suppliers in foreign currencies are discussed in the section headed "Foreign Currency Exposure" of this report.

ENVIRONMENTAL POLICY AND PERFORMANCE

The Group is committed to reducing our environmental footprint and minimising the negative impact of our business activities. During the period, we have implemented various initiatives to optimise material usage, reduce emissions, and conserve resources through efficient waste management practices.

We recognise the importance of integrating sustainable practices and pursuing environmentally friendly production lines. To achieve this, we actively engage with our stakeholders, including suppliers and customers, to foster a shared commitment to sustainability. We have implemented stringent controls across all manufacturing procedures, covering product design, raw material sourcing, production, and delivery. Our manufacturing processes comply with international standards on environmental management, including the Restriction of Hazardous Substances Directive ("RoHS") and the Waste Electrical and Electronic Equipment Directive ("WEEE"), ensuring compliance throughout our operations.

In response to climate change, we are continuously innovating to enhance our climate resilience. We continue to implement climate-resilient design and development plans to mitigate potential adverse impacts from extreme weather conditions. To manage climate risks resulting from extreme weather conditions and protect the Group against possible financial losses, we have established business continuity plans to minimise disruptions and losses during the suspension of operations. The Group regularly assesses the impact of climate change on its operations and formulates measures to address the physical risks and transition risks and achieve sustainable development.

The Board remains committed to monitoring all relevant climate risks and opportunities and updating its strategy accordingly. We understand the importance of staying proactive in addressing the emerging climate-related challenges and will continue to prioritise sustainability in our business practices. By doing so, we aim to contribute to a more sustainable future while ensuring the long-term success and resilience of our Group.

COMPLIANCE WITH RELEVANT LAWS AND REGULATIONS

The Group is subject to the laws and regulations in the countries in which it operates. Any failure to comply with laws and regulations could result in legal proceedings and expose us to civil or criminal liabilities. The long-term development of our business depends on a steady legal environment. Unanticipated changes in policies and regulatory practices may adversely affect our business. The Group will continue to ensure the highest compliance standard and engage independent legal services whenever necessary.

During the six months ended 30 June 2026, as far as the Company is aware, there was no material breach of or non-compliance with applicable laws and regulations by the Group that has a significant impact on its business and operations.

FOREIGN CURRENCY EXPOSURE

For the six months ended 30 June 2026, the Group's sales and raw material purchases were denominated in the following currencies:

	Sales	Purchases
Hong Kong dollars	12.6%	1.3%
US dollars	44.8%	45.3%
Renminbi	41.2%	52.7%
Other currencies	1.4%	0.7%

A majority of the Group's customers and suppliers in China, Vietnam and Mexico are reputable international companies which use United States dollars (USD) as settlement currency. Accordingly, approximately 57.4% of the Group's sales and 46.6% of its raw material purchases were made in USD and Hong Kong dollars (HKD) (which are pegged to USD) during the period. The Group also has a policy of using Renminbi to settle the purchases of raw materials used for Renminbi denominated sales. Sales and raw material purchases denominated in currencies other than USD, HKD and Renminbi were mainly related to initial trial orders with new customers and suppliers, and therefore their percentages to our total turnover and purchases were small. Should these sales and raw material purchases increase in the future, we will take appropriate actions to safeguard ourselves from any potential exchange rate risk that may arise from dealing in other currencies. Further, it is the Group's policy to strictly prohibit any speculative foreign exchange transaction which is not related to business operations.

At present, although the Group endeavours to transact sales and raw material purchases in matching currencies, the percentage of the Group's raw material purchases in Renminbi is still larger than the percentage of its sales in Renminbi due to the Group's substantial production operations in China. However, management is of the view that the exchange rate risk is not high because Renminbi is used to settle the purchase of raw materials used for Renminbi denominated sales and the portion of Renminbi purchase that is not naturally hedged is not large. Going forward, management will continue to evaluate the Group's foreign currency exposure on a continuing basis and takes actions to minimise the Group's exposure whenever necessary.

HUMAN RESOURCES

The total number of the Group's employees was 10,371 as at 30 June 2026. The Group considers its employees, in particular, the skilled engineers and production management members, as its core assets since the Group's future success relies on the strengthening of its product quality and management on a continuing basis. Remuneration policy is reviewed regularly, making reference to the prevailing legal framework, market conditions and performance of the Group and individual staff. Share option schemes were adopted to attract and retain talents to contribute to the Group. However, apart from providing attractive remuneration packages, management believes that the creation of a harmonious working environment suitable for the development of employees' potentials is also important for attracting and retaining qualified staff for its future success. Training programmes are offered to employees for their continuous development. Besides, various employee activities were organised to inspire the team spirit of the Group's staff, which included the organisation of company outings and sport activities in which the Group's employees, top management (including executive directors) and customers participated. Substantial resources were also devoted to improve the factory and dormitory environment of the Group with a view to providing an attractive working and living environment for the Group's employees.

As at 30 June 2026, the average length of services of the Group's employees below and above manager grade was 3.8 years and 8.5 years respectively.

CHARGES ON THE GROUP'S ASSETS

As at 30 June 2026, there was no charge on the Group's assets.

SPECIFIC PERFORMANCE OBLIGATIONS OF THE CONTROLLING SHAREHOLDERS

As at 30 June 2026, certain banking facilities granted to the Group contained specific performance obligations imposed on the controlling shareholders of the Company. Details of such facilities are set out below:

1. a subsidiary of the Company is a party to loan agreements with Bank of China (Hong Kong) Limited ("BOC Facilities Agreements") in respect of:

   (a) a term loan facility up to HK$250,000,000 with a repayment term of three years from the date of first drawdown (the outstanding loan balance was HK$125,000,000 as at 30 June 2026); and

   (b) a revolving loan for an amount up to HK$40,000,000 (the outstanding loan balance was HK$40,000,000 as at 30 June 2026);

2. a subsidiary of the Company is a party to banking facility agreements with The Hongkong and Shanghai Banking Corporation Limited ("HSBC Facilities Agreement") in respect of:

   (a) a term loan facility of up to US$10,000,000 for a term of three years from the first drawdown date of the loan (the outstanding loan balance was US$2,667,000 as at 30 June 2026);

   (b) a term loan facility of up to US$25,000,000, or an equivalent amount in Renminbi, for a term of three years from the first drawdown date of the loan (the outstanding loan balance was US$5,667,000 as at 30 June 2026);

   (c) a term loan facility of up to HK$400,000,000 with the final repayment date falling four years from the date of first drawdown of the loan (the outstanding loan balance was HK$250,000,000 as at 30 June 2026); and

   (d) a revolving loan facility of up to HK$50,000,000 (the outstanding loan balance was HK$45,000,000 as at 30 June 2026) and business card facility of up to HK$200,000 (there was no outstanding balance as at 30 June 2026);

3. a subsidiary of the Company is a party to loan agreements with Hang Seng Bank Limited ("HSB Facilities Agreements") in respect of:

   (a) a term loan facility of up to HK$300,000,000 with the final repayment date falling three years from the date of each drawdown (the outstanding loan balance was HK$192,000,000 as at 30 June 2026); and

   (b) a revolving loan of HK$150,000,000 (there was no outstanding balance as at 30 June 2026) and a corporate credit card facility of HK$600,000 (there was no outstanding balance as at 30 June 2026);

4. a subsidiary of the Company is a party to a loan agreement with MUFG Bank, Ltd. in respect of a revolving loan of HK$30,000,000 ("MUFG Facilities Agreement") and there was no outstanding balance as at 30 June 2026;

5. a subsidiary of the Company is a party to a banking facility agreement with Fubon Bank (Hong Kong) Limited in respect of a revolving loan facility of up to HK$150,000,000 ("Fubon Facilities Agreement") and there was no outstanding balance as at 30 June 2026;

6. a subsidiary of the Company is a party to a banking facility agreement with Chong Hong Bank Limited in respect of a revolving loan facility of HK$50,000,000 ("Chong Hing Facility Agreement") and the outstanding loan balance was HK$50,000,000 as at 30 June 2026;

7. a subsidiary of the Company is a party to a banking facility agreement with China Construction Bank Corporation Limited, Hong Kong Branch in respect of a revolving loan facility of HK$200,000,000 ("CCB Facility Agreement"), and the outstanding loan balance was HK$50,000,000 as at 30 June 2026;

8. a subsidiary of the Company is a party to a banking facility agreement with DBS Bank (Hong Kong) Limited, in respect of a term loan facility ("DBS Facility Agreement 1") of HK$400,000,000 with the final repayment date, with respect to each drawdown, falling three years from the date of such drawdown and the outstanding loan balance was HK$400,000,000 as at 30 June 2026;

9. another subsidiary of the Company is a party to (a) a banking facility agreement with DBS Bank (Hong Kong) Limited in respect of a term loan facility of HK$100,000,000 ("DBS Facility Agreement 2") with the final maturity date falling three years from the date of the first drawdown (the outstanding loan balance was HK$100,000,000 as at 30 June 2026); and (b) another banking facility agreement with DBS Bank (Hong Kong) Limited in respect of a revolving loan facility of up to HK$100,000,000 ("DBS Facility Agreement 3") (the outstanding loan balance was HK$20,000,000 as at 30 June 2026);

10. a subsidiary of the Company is a party to two banking facility agreements with United Overseas Bank Limited ("UOB Facility Agreements") in respect of:

    (a) a term loan facility of up to HK$230,000,000 with the final repayment date falling three years from the first drawdown date of the loan (the outstanding loan balance was HK$172,500,000 as at 30 June 2026); and

    (b) a revolving commercial loan facility, an import invoice finance line and a bill of exchange line, in the aggregate principal amount of up to HKD70,000,000 (there was no outstanding balance as at 30 June 2026);

11. a subsidiary of the Company is a party to a banking facility agreement with Dah Sing Bank Limited ("Dah Sing Facility Agreement"), in respect of:

    (a) a term loan facility of HK$100,000,000 with the final repayment date falling three years from the date of each drawdown (the outstanding loan balance was HK$67,000,000 as at 30 June 2026); and

    (b) another term loan facility of HK$120,000,000 with the final repayment date falling three years from the date of each drawdown (the outstanding loan balance was HK$80,400,000 as at 30 June 2026);

12. a subsidiary of the Company is a party to a banking facility agreement with The Bank of East Asia, Limited, in respect of a term loan facility ("BEA Facility Agreement") of HK$300,000,000 with the final maturity date falling three years from the date of the last drawdown (the outstanding loan balance was HK$292,500,000 as at 30 June 2026)

    (collectively, all the facility agreements referred to above, the "Facility Agreements").

The Facility Agreements contain one or more of the following specific performance obligations:

(i) Mr. Zhang Hwo Jie and Mr. Zhang Yaohua, together with Mr. Zhang Jian Hua, shall maintain to hold not less than 35% of the issued share capital of the Company and shall remain as the largest shareholder of the Company (or the largest shareholder with controlling power in the Company);

(ii) Mr. Zhang Hwo Jie shall remain as the chairman of the board of directors of the Company; and

(iii) Mr. Zhang Yaohua shall remain as an executive director of the Company (each, a "Specific Obligation").

A breach of any of the Specific Obligations will constitute an event of default under the relevant Facility Agreement, which may result in, inter alia, the cancellation of all or any part of the commitments under the relevant Facility Agreement and all borrowed amounts outstanding becoming immediately due and payable.

In addition, subsequent to 30 June 2026:

(i) on 5 August 2026, a subsidiary of the Company entered into a banking facility agreement with the China Construction Bank (Asia) Corporation Limited and China Construction Bank Corporation Shenzhen Branch (collectively the "CCB") in respect of a term loan facility (the "CCB Term Loan Facility Agreement") of HK$150,000,000 with the final maturity date falling 36 months from the drawdown date. Under the CCB Term Loan Facility Agreement, Mr. Zhang Hwo Jie and Mr. Zhang Yaohua shall maintain not less than 35% shareholding in the Company, and Mr. Zhang Hwo Jie shall remain as the chairman of the board of directors of the Company; and

(ii) on 5 August 2026, another subsidiary of the Company entered into another banking facility agreement with CCB in respect of a revolving loan facility (the "CCB Revolving Loan Facility Agreement") of HK$100,000,000. Under the CCB Revolving Loan Facility Agreement, Mr. Zhang Hwo Jie and Mr. Zhang Yaohua shall maintain not less than 35% shareholding in the Company.

SHARE OPTIONS

(a) 2015 Share Option Scheme

The Company has adopted a share option scheme which became effective on 21 May 2015 (the "2015 Share Option Scheme"). The 2015 Share Option Scheme was effective for a period of 10 years commencing on 21 May 2015. The 2015 Share Option Scheme was, however, terminated on 18 May 2023. Upon such termination, no further share options may be granted under the 2015 Share Option Scheme, but in all other respects, the provisions of the 2015 Share Option Scheme shall remain in full force and effect to the extent necessary to give effect to the exercise of any share options granted prior thereto or otherwise as may be required in accordance with the terms of the 2015 Share Option Scheme and share options granted under the 2015 Share Option Scheme prior to such termination shall continue to be valid and exercisable in accordance with the rules of the 2015 Share Option Scheme.

Options to subscribe for up to 103,701,180 shares remained ungranted under the 2015 Share Option Scheme as at 1 January 2023. As a result of the termination of the 2015 Share Option Scheme, these share options will not be granted. During the six months ended 30 June 2026, no share options granted under the 2015 Share Option Scheme were exercised, cancelled or lapsed and details of the outstanding options as at 30 June 2026 and the date of this report are as follows:

	As at 1 January 2026, 30 June 2026 and the date of this report	Share price immediately before offer date	Exercise price	Vesting date	Exercisable period
		HK$	HK$		
Executive directors					
Mr. Zhang Hwo Jie					
– Granted on 3 November 2021	1,700,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027

	As at 1 January 2026, 30 June 2026 and the date of this report	Share price immediately before offer date	Exercise price	Vesting date	Exercisable period
		HK$	HK$		
Mr. Zhang Yaohua					
– Granted on 3 November 2021	1,700,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Ms. Zhang Yan Yi					
– Granted on 3 November 2021	400,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Independent non-executive directors					
Mr. Lam Hiu Lo					
– Granted on 3 November 2021	400,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Dr. Chai Ngai Chiu Sunny					
– Granted on 3 November 2021	400,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Ms. Ling Kit Sum					
– Granted on 3 November 2021	400,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Employees of the Group					
Mr. Zhang Hanming *(Note 1)*					
– Granted on 3 November 2021	400,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Ms. Zhang Quian Yi *(Note 2)*					
– Granted on 3 November 2021	400,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027

	As at 1 January 2026, 30 June 2026 and the date of this report	Share price immediately before offer date	Exercise price	Vesting date	Exercisable period
		HK$	HK$		
Other employees of the Group					
– Granted on 3 November 2021	11,700,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
Previous director of the Group					
Mr. Zhang Jian Hua *(Note 3)*					
– Granted on 3 November 2021	1,700,000	1.88	1.80	2 May 2023	2 May 2023 to 4 November 2027
	19,200,000				

Notes:

1. Mr. Zhang Hanming is the father of two of the executive directors of the Company, namely, Mr. Zhang Hwo Jie and Mr. Zhang Yaohua, and the grandfather of Ms. Zhang Yan Yi, an executive director. Mr. Zhang Hanming previously worked in the Chinese government for many years before his retirement, and is now a consultant of the Group in the areas of government regulations and communication.

2. Ms. Zhang Quian Yi is a daughter of the Chairman of the Group, the niece of Mr. Zhang Yaohua, an executives director of the Company and the sister of Ms. Zhang Yan Yi, an executive director of the Company. Ms. Zhang Quian Yi is responsible for the supply chain management of the Group.

3. Mr. Zhang Jian Hua has tendered his resignation as an executive director of the Company with effect from 27 August 2025. Accordingly, Mr. Zhang Jian Hua ceased to be an executive director of the Company on 27 August 2025.

The 1,700,000 options granted to Mr. Zhang Jian Hua on 3 November 2021 should have been lapsed upon his cessation as an executive director on 27 August 2025. To express the sincere gratitude of the board of directors of the Company to Mr. Zhang Jian Hua for his valuable efforts and contributions to the Group as an executive director of the Company and the vice chairman of the board for the past years, the board of directors of the Company had on 27 August 2025 exercised its discretion under the 2015 Share Option Scheme to decide that such options should not lapse and Mr. Zhang Jian Hua be allowed to exercise such options during the relevant exercise period. Such decision had also been approved by the remuneration committee of the Company.

The fair value of the 19,200,000 options granted on 3 November 2021 was HK$13,587,000 as at 30 June 2026.

The fair values were calculated using the Black-Scholes valuation model and the significant inputs into the model were as follows:

	Vesting period	Exercise price	Expected volatility	Expected life	Risk-free rate	Dividend paid-out rate
		HK$				
Granted on 3 November 2021	3 November 2021 to 2 May 2023	1.80	56.78%	3.75 years	1.00%	1.35%

The expected volatility is based on historic volatility adjusted for any expected change to future volatility based on publicly available information. Dividend paid-out rate is based on historical dividend paid-out rate. Changes in these subjective input assumptions could affect the fair value estimate. The fair values calculated are inherently subjective and uncertain due to the assumptions made and the limitations of the model used. The value of an option varies with different variables of certain subjective assumptions. Any change in variables so adopted may materially affect the estimation of the fair value of an option.

(b) 2023 Share Option Scheme

On 18 May 2023, the Company resolved to terminate the 2015 Share Option Scheme and adopt a new share option scheme (the "2023 Share Option Scheme"). The 2023 Share Option Scheme became effective on 18 May 2023.

Pursuant to the terms of the 2023 Share Option Scheme, the maximum number of shares in respect of which options may be granted thereunder and any share options or share award to be granted under any other schemes of the Group shall not in aggregate exceed 174,091,980 shares, representing 10% of the Company's issued shares as at the date of approval of the 2023 Share Option Scheme unless the Company obtains a fresh approval from its shareholders in general meeting. No share option was granted under the 2023 Share Option Scheme since its adoption. Accordingly, options to subscribe for up to 174,091,980 shares (representing 10.06% of the issued share capital as at the date of this report) are available for grant under the 2023 Share Option Scheme as at 1 January 2026 and as at 30 June 2026. Options relating to 17,409,198 shares (representing approximately 1% of the issued shares as at the date of this report) to be granted to service providers under the service provider sublimit set out in the 2023 Share Option Scheme, and any share options or share award schemes of the Group as at 1 January 2026 and 30 June 2026 are available for grant.

DISCLOSURE OF INTERESTS IN THE SHARE CAPITAL OF THE COMPANY AND ITS ASSOCIATED CORPORATION

As at 30 June 2026, the interests and/or short positions of the directors or chief executive of the Company in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the laws of Hong Kong) (the "SFO")) which were required to be notified to the Company and The Stock Exchange of Hong Kong Limited pursuant to the provisions of Divisions 7 and 8 of Part XV of the SFO (including interests and/or short positions of which they were taken or deemed to have taken under such provisions of the SFO), and/or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred therein, or which were required, pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers of the Listing Rules, to be notified to the Company and The Stock Exchange of Hong Kong Limited were as follows:

(i) Long position in the shares of the Company

Name of director	Corporate interests	Personal interests	Interest of spouse	Personal interests in underlying shares held under equity derivatives	Total interests	Approximate percentage of interest in the Company as at 30 June 2026
				(Note 1)		
Mr. Zhang Hwo Jie	679,750,000 *(Note 2)*	33,152,000	–	1,700,000	714,602,000	41.30%
Mr. Zhang Yaohua	679,750,000 *(Note 2)*	60,164,000	156,000	1,700,000	741,770,000	42.87%
Ms. Zhang Yan Yi	–	–	–	400,000	400,000	0.02%
Mr. Lam Hiu Lo	–	–	–	400,000	400,000	0.02%
Dr. Chai Ngai Chiu Sunny	–	–	–	400,000	400,000	0.02%
Ms. Ling Kit Sum	–	–	–	400,000	400,000	0.02%

Notes:

1. These interests represent the directors' beneficial interests in the underlying shares in respect of share options granted by the Company to the directors as beneficial owners, details of which are set out in the section headed "Share Options" above.

2. Mr. Zhang Hwo Jie and Mr. Zhang Yaohua held 52.93% and 47.07% of the entire issued capital of Prosper Empire Limited respectively, and Prosper Empire Limited was interested in 39.28% of the entire issued capital of the Company as at 30 June 2026. Under the SFO, Mr. Zhang Hwo Jie and Mr. Zhang Yaohua are both deemed to be interested in the shares held by Prosper Empire Limited.

(ii) Long position in the shares of Prosper Empire Limited, an associated corporation of the Company

Name of director	Capacity	Approximate percentage of interest in Prosper Empire Limited as at 30 June 2026
Mr. Zhang Hwo Jie	Personal interests	52.93%
Mr. Zhang Yaohua	Personal interests	47.07%

SUBSTANTIAL SHAREHOLDERS

As at 30 June 2026, the interests or short positions of the persons (other than a director or chief executive of the Company) in the shares or underlying shares of the Company as recorded in the register of interests kept by the Company under section 336 of the SFO were as follows:

Name	Capacity	Number of shares	Number of underlying shares held under equity derivatives	Total interests	Approximate percentage of interest
Prosper Empire Limited	Beneficial owner	679,750,000	–	679,750,000	39.28%
Ms. Shen Chan Jie Lin	Interest of spouse *(Note 1)*	712,902,000	1,700,000	714,602,000	41.30%
Ms. Jiang Lu	Beneficial owner	156,000	–	156,000	0.01%
	Interest of spouse *(Note 2)*	739,914,000	1,700,000	741,614,000	42.86%

Notes:

1. Under the SFO, Ms. Shen Chan Jie Lin is deemed to be interested in the shares held by Mr. Zhang Hwo Jie, who is interested in 52.93% of the issued share capital of Prosper Empire Limited. The interests disclosed by Ms. Shen Chan Jie Lin included the 679,750,000 shares of the Company held by Prosper Empire Limited.

2. Under the SFO, Ms. Jiang Lu is deemed to be interested in the shares held by Mr. Zhang Yaohua, who is interested in 47.07% of the issued share capital of Prosper Empire Limited. The interests disclosed by Ms. Jiang Lu included the 679,750,000 shares of the Company held by Prosper Empire Limited.

PURCHASES, SALE AND REDEMPTION OF THE SHARES

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's shares during the six months ended 30 June 2026 and up to the date of this report.

PRE-EMPTIVE RIGHTS

There are no provision for pre-emptive rights under the Company's articles of association or the laws of Cayman Islands where the Company is incorporated.

DIVIDEND

The Board declared an interim dividend of HK2.4 cents per ordinary share, totaling HK$41,531,000 for the six months ended 30 June 2026 to eligible shareholders whose names appear on the register of members of the Company on Thursday, 17 September 2026. The interim dividend will be payable in cash on Monday, 28 September 2026.

CLOSURE OF REGISTER OF MEMBERS

To determine eligibility for the interim dividend, the register of members of the Company will be closed from Tuesday, 15 September 2026 to Thursday, 17 September 2026, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the entitlement to the interim dividend, all transfers of shares of the Company accompanied by the relevant share certificates and transfer forms must be lodged with the Company's branch share registrar in Hong Kong, namely, Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong for registration not later than 4:30 p.m. on Monday, 14 September 2026.

CORPORATE GOVERNANCE

The Company and the directors confirm, to the best of their knowledge, that the Company has complied with the Corporate Governance Code as set out in Part 2 of Appendix C1 to the Listing Rules during the six months ended 30 June 2026.

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company had adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix C3 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules"). Having made specific enquiry of all directors, the Company reported that all directors had complied with the required standards set out in the Model Code during the six months ended 30 June 2026.

AUDIT COMMITTEE

The Company has set up an audit committee, in accordance with the requirements of the Corporate Governance Code as set out in Part 2 of Appendix C1 to the Listing Rules, for the purpose of reviewing and overseeing the auditing, financial reporting process, risk management, internal control and corporate governance matters of the Group. The audit committee comprises the three independent non-executive directors, namely, Ms. Ling Kit Sum, Mr. Lam Hiu Lo and Dr. Chai Ngai Chiu Sunny, with Ms. Ling Kit Sum as the chairman. The audit committee has reviewed the accounting principles and practices adopted by the Group and discussed risk management, internal control, corporate governance and financial reporting matters with management including a review of the unaudited interim financial statements and the interim report for the six months ended 30 June 2026.

By order of the Board
Zhang Hwo Jie
Chairman

Hong Kong, 26 August 2026

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