SiS Mobile Holdings Limited

新龍移動集團有限公司*

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 1362

2026
INTERIM REPORT

*For identification purpose only

Contents

Corporate Information

DIRECTORS

Executive Directors:
Lim Kiah Meng *(Chairman)*
Fong Po Kiu
Wong Yi Ting

Non-executive Directors:
Lim Hwee Hai
Lim Ee Ray
Lim Yi Alex

Independent Non-executive Directors:
Chu Chung Yi
Cheng Tak Chung
Ma Shiu Sun Michael

AUDIT COMMITTEE

Chu Chung Yi *(Chairlady)*
Cheng Tak Chung
Ma Shiu Sun Michael

REMUNERATION COMMITTEE

Ma Shiu Sun Michael *(Chairman)*
Lim Kiah Meng
Chu Chung Yi
Cheng Tak Chung

NOMINATION COMMITTEE

Lim Kiah Meng *(Chairman)*
Chu Chung Yi
Cheng Tak Chung
Ma Shiu Sun Michael

COMPANY SECRETARY

Wong Yi Ting

AUDITORS

Ernst & Young
(Certified Public Accountants and Registered Public Interest Entity Auditor under the Accounting and Financial Reporting Council Ordinance)

PRINCIPAL BANKERS

Bank of China (Hong Kong) Limited
Hang Seng Bank Limited
The Hongkong and Shanghai Banking Corporation Limited
Oversea-Chinese Banking Corporation Limited
United Overseas Bank Limited

REGISTERED OFFICE

Windward 3
Regatta Office Park
PO Box 1350
Grand Cayman KY1-1108
Cayman Islands

PRINCIPAL PLACE OF BUSINESS

3118 No.1 Hung To Road, Kwun Tong
Kowloon, Hong Kong
Telephone: (852) 2138 3938
Fax: (852) 2138 3928

PRINCIPAL SHARE REGISTRAR AND TRANSFER OFFICE

Ocorian Trust (Cayman) Ltd.
Windward 3
Regatta Office Park
PO Box 1350
Grand Cayman KY1-1108
Cayman Islands

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

STOCK CODE

1362

INVESTOR RELATIONS

www.sismobile.com.hk
enquiry@sismobile.com.hk

Message from the Chairman

Dear Shareholders,

I am delighted to present the Group's financial results for the six-months period ended on 30 June 2026.

Profit attributable to owners of the Company:	Turn around to profit HK$491,000
Turnover:	Decreased 41% to HK$333 million
Earnings per share:	0.18 HK cents
Net assets value:	HK$0.62

BUSINESS REVIEW

During the reporting period under review, demand in Hong Kong's consumer electronics market remained subdued, reflecting cautious discretionary spending as a result of the combined impact of elevated global oil prices, increased interest rates and a longer product replacement cycle due to shortages in the supply chain. Due to this, the Group prioritised profitability over transaction volume and reduced its exposure to lower-margin business. As a result, revenue decreased by 41% compared with the corresponding period last year.

The group maintained strict control over operating expenditure and continued to manage its product mix carefully to protect margins. At the same time, the Group selectively increased inventory of products affected by anticipated supply constraints and cost increases, particularly products incorporating memory chips.

The measures enabled the Group to return to profitability, recording a profit attributable to equity owners of the Company of HK$491,000, compared with a loss of HK$3,297,000 recorded in the corresponding period in 2025.

Message from the Chairman

PROSPECT

Looking ahead, the Group will continue to maintain a disciplined balance between revenue growth, profitability and working-capital management. We will seek to diversify our product portfolio, identify differentiated products that correspond to evolving consumer preferences, and evaluate adjacent product categories and selected business opportunities that may provide sustainable new sources of revenue.

While conditions in Hong Kong's consumer market remain uncertain, the Board remains focused on operational efficiency, prudent financial management and selective growth opportunities. We will continue to adapt our strategies to changing market conditions while safeguarding shareholder value and maintaining the Group's long-term financial resilience.

Thank you for your continued trust and support.

APPRECIATION

On behalf of the board, I would like to express sincere appreciation to our management and staff for their dedication and contributions during this challenging period. I would also like to express my gratitude to our customers, business partners and shareholders for their continued trust and support.

LIM Kiah Meng
Chairman

Hong Kong, 27 August 2026

The directors (the "Directors") of SiS Mobile Holdings Limited (the "Company") are pleased to announce the condensed consolidated results of the Company and its subsidiaries (the "Group") for the six months ended 30 June 2026 together with comparative figures for the corresponding period in 2025. The interim report has been reviewed by the Company's Audit Committee.

Condensed Consolidated Statement of Profit or Loss

FOR THE SIX MONTHS ENDED 30 JUNE 2026

		Six months ended	
		30 June	30 June
		2026	2025
	Notes	***HK$'000***	*HK$'000*
		(unaudited)	(unaudited)
Revenue	*4*	**333,229**	567,357
Cost of sales		**(313,741)**	(550,797)
Gross profit		**19,488**	16,560
Other income		**833**	1,100
Other gains and losses, net		**(191)**	404
Selling and distribution expenses		**(7,240)**	(8,781)
Administrative expenses		**(12,240)**	(12,268)
Finance cost		**(97)**	(214)
Profit (Loss) before tax	*5*	**553**	(3,199)
Income tax expense	*6*	**(176)**	(98)
Profit (Loss) for the period		**377**	(3,297)
Profit (Loss) for the period attributable to:			
Owners of the Company		**491**	(3,297)
Non-controlling interests		**(114)**	–
		377	(3,297)
Earnings (Loss) per share	*7*		
— Basic (HK cents)		**0.18**	(1.18)
— Diluted (HK cents)		**N/A**	N/A

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Six months ended	
	30 June	30 June
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Profit (Loss) for the period	**377**	(3,297)
Other comprehensive income		
Items that will not be classified to profit or loss		
Fair value gain on equity instruments at fair value through other comprehensive income ("FVTOCI")	**849**	3,424
Total comprehensive income for the period	**1,226**	127
Total comprehensive income for the period attributable to:		
Owners of the Company	**1,340**	127
Non-controlling interests	**(114)**	–
	1,226	127

Condensed Consolidated Statement of Financial Position

AT 30 JUNE 2026

	Notes	**30 June 2026 HK$'000 (unaudited)**	31 December 2025 HK$'000 (audited)
Non-current assets			
Property, plant and equipment	*9*	**218**	201
Right-of-use assets		**2,571**	3,673
Equity instruments at FVTOCI	*10*	**15,583**	17,059
Rental deposit		**681**	681
		19,053	21,614
Current assets			
Inventories		**78,451**	33,371
Trade and other receivables, deposits and prepayments	*11*	**76,237**	61,646
Bank balances and cash		**46,421**	97,914
		201,109	192,931
Current liabilities			
Trade payables, other payables and accruals	*12*	**37,264**	32,322
Contract liabilities		**981**	652
Lease liabilities		**2,531**	2,370
Dividend payable	*8*	**2,800**	–
Tax payable		**1,205**	1,029
		44,781	36,373
Net current assets		**156,328**	156,558
Total assets less current liabilities		**175,381**	178,172
Non-current liabilities			
Lease liabilities		**485**	1,816
Net assets		**174,896**	176,356
Capital and reserves			
Share capital	*13*	**28,000**	28,000
Reserves		**146,896**	148,356
Equity attributable to owners of the Company and total equity		**174,896**	176,356

Condensed Consolidated Statement of Changes in Equity

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Attributable to owners of the Company						
	Share capital *HK$'000*	**Share premium** *HK$'000*	**Special reserve** *HK$'000* *(Note)*	**Investments reserve** *HK$'000*	**Retained profits** *HK$'000*	**Non-controlling interests** *HK$'000*	**Total** *HK$'000*
At 1 January 2025 (audited)	28,000	2,522	3,497	(1,459)	138,420	–	170,980
Loss for the period	–	–	–	–	(3,297)	–	(3,297)
Fair value gain on equity instruments at FVOCI	–	–	–	3,424	–	–	3,424
Total comprehensive income	–	–	–	3,424	(3,297)	–	127
Dividends recognized as distribution *(Note 8)*	–	–	–	–	(4,200)	–	(4,200)
At 30 June 2025 (unaudited)	28,000	2,522	3,497	1,965	130,923	–	166,907
At 1 January 2026 (audited)	**28,000**	**2,522**	**3,497**	**1,483**	**140,854**	**–**	**176,356**
Profit (loss) for the period	**–**	**–**	**–**	**–**	**491**	**(114)**	**377**
Fair value gain on equity instruments at FVOCI	**–**	**–**	**–**	**849**	**–**	**–**	**849**
Total comprehensive income (loss)	**–**	**–**	**–**	**849**	**491**	**(114)**	**1,226**
Acquisition of non-controlling interests	**–**	**–**	**–**	**–**	**–**	**114**	**114**
Dividends recognized as distribution *(Note 8)*	**–**	**–**	**–**	**–**	**(2,800)**	**–**	**(2,800)**
Transfer upon disposal of equity instruments at FVTOCI	**–**	**–**	**–**	**631**	**(631)**	**–**	**–**
At 30 June 2026 (unaudited)	**28,000**	**2,522**	**3,497**	**2,963**	**137,914**	**–**	**174,896**

Note: The special reserve represents (i) the contribution from SiS International Holdings Limited ("SiS International") in relation to the acquisition of Synergy Technologies (Asia) Limited in prior year and (ii) the difference between the nominal value of the shares of the Company issued pursuant to the group reorganisation and the aggregate share capital of the companies comprising the Group as at the date of the group reorganisation.

Condensed Consolidated Statement of Cash Flows

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Six months ended	
	30 June 2026	30 June 2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Net cash (used in) from operating activities	**(53,429)**	2,311
Net cash from investing activities	**3,089**	992
Net cash used in financing activities	**(1,153)**	(1,802)
Net (decrease) increase in cash and cash equivalents	**(51,493)**	1,501
Cash and cash equivalents at 1 January	**97,914**	81,042
Cash and cash equivalents at 30 June, represented by bank balances and cash	**46,421**	82,543

1. BASIS OF PREPARATION

The unaudited interim condensed consolidated financial statements of SiS Mobile Holdings Limited (the "Company" and its subsidiaries the "Group") have been prepared in accordance with Hong Kong Accounting Standard 34 "*Interim Financial Reporting*" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") as well as with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("HKSE").

2. CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2025, except for the adoption of the following amended HKFRS Accounting Standards for the first time for the current period's financial information.

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

2. CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES *(cont'd)*

The nature and impact of the amended HKFRS Accounting Standards are described below:

(a) Amendments to HKFRS 9 and HKFRS 7 Amendments to the *Classification and Measurement of Financial Instruments* clarify that a financial asset is derecognised when the entity's rights to the contractual cash flows expire or are transferred, while a financial liability is derecognised on the settlement date. The amendments introduce an accounting policy option to derecognise a financial liability that is settled through an electronic payment system before the settlement date if specified criteria are met. The amendments clarify how to assess the contractual cash flow characteristics of financial assets with environmental, social and governance and other similar contingent features. Moreover, the amendments clarify the requirements for classifying financial assets with non-recourse features and contractually linked instruments. The amendments also include additional disclosures for investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features. Since the Group's accounting policy for the derecognition of financial assets and liabilities in prior years aligned with the amendments and the Group did not have the financial assets that were addressed by the amendments, the amendments did not have any impact on the interim condensed consolidated financial information. The Group will provide additional disclosures for its equity investments designated at fair value through other comprehensive income in the Group's consolidated financial statements for the year ending 31 December 2026.

2. CHANGE IN ACCOUNTING POLICIES AND DISCLOSURES *(cont'd)*

(b) Amendments to HKFRS 9 and HKFRS 7 *Contracts Referencing Nature-dependent Electricity* clarify the application of the "own-use" requirements for in-scope contracts and amend the designation requirements for a hedged item in a cash flow hedging relationship for in-scope contracts. The amendments also include additional disclosures that enable users of financial statements to understand the effects these contracts have on an entity's financial performance and future cash flows. As the Group did not have any contracts that are in the scope of the amendments, the amendments did not have any impact on the interim condensed consolidated financial information.

(c) *Annual Improvements to HKFRS Accounting Standards — Volume 11* set out narrow scope amendments to HKFRS 1, HKFRS 7 (and the accompanying Guidance on implementing HKFRS 7), HKFRS 9, HKFRS 10 and HKAS 7. The amendments include clarifications, simplifications, corrections or changes to improve consistency in the corresponding HKFRS Accounting Standards. The amendments did not have any impact on the interim condensed consolidated financial information.

3. SEGMENT REPORTING

Operating segments are identified based on internal reports regarding components of the Group that are regularly reviewed by the chief operating decision for the purpose of resources allocation and performance assessment.

The Group is principally engaged in the sales and distribution of mobile phones and related products in Hong Kong. The executive directors of the Company, being the chief operating decision maker ("CODM"), focuses mainly on revenue analysis by brand. As no other discrete financial information, apart from the consolidated revenue and consolidated profit of the Group, is provided to CODM, no segment information is presented other than entity-wide disclosures.

4. REVENUE

Revenue represents the amount received and receivable for goods sold arising from the distribution and retail sales of mobile phones and related products, net of discounts.

5. PROFIT (LOSS) BEFORE TAX

	Six months ended	
	30 June 2026	30 June 2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Profit (Loss) before tax has been arrived at after charging (crediting):		
Cost of inventories recognised as an expense (including write-down of inventories HK$1,223,000 (2025 interim: HK$576,000))	**313,741**	550,797
Impairment losses recognised (reversed) under expected credit loss model, net	**56**	(218)
Depreciation of property, plant and equipment	**48**	68
Depreciation of right-of-use assets	**1,102**	1,677
Dividend income	**(304)**	(400)
Exchange loss (gain), net	**135**	(11)
Interest income from bank deposits	**(525)**	(630)
Interest expense on lease liabilities	**97**	214

6. INCOME TAX EXPENSE

	Six months ended	
	30 June 2026	30 June 2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Hong Kong Profits Tax		
Current period	**176**	98

The Hong Kong profits tax of the qualifying group entity is calculated at 8.25% on the first HK$2 million of the estimated assessable profits and at 16.5% on the estimated assessable profits above the HK$2 million. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%.

7. EARNINGS (LOSS) PER SHARE

The calculation of basic and diluted earnings (loss) per share is based on the Group's profit attributable to owners of the Company of HK$491,000 (six months ended 30 June 2025: loss HK$3,297,000) and the number of ordinary shares calculated below.

	Six months ended	
	30 June 2026	30 June 2025
	'000 shares	*'000 shares*
	(unaudited)	(unaudited)
Number of ordinary shares for the purpose of basic and diluted earnings (loss) per share	**280,000**	280,000

There were no dilutive potential ordinary shares during both interim periods and therefore diluted earnings per share are not presented.

8. DIVIDENDS

Dividend recognized as distribution during the six months ended 30 June 2026 represented final dividend payable in respect of the year ended 31 December 2025 of 1.0 HK cents per share, total HK$2,800,000 (for the six months ended 30 June 2025: 1.5 HK cents per share in respect of the year ended 31 December 2024 of total HK$4,200,000).

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

9. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT

During the period, the Group spent approximately HK$75,000 (six months ended 30 June 2025: HK$38,000) on the addition of property, plant and equipment.

10. EQUITY INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	30 June 2026	31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
Listed investments at fair value:		
Equity securities listed overseas	**4,563**	4,628
Equity securities listed in Hong Kong	**11,020**	12,431
Total	**15,583**	17,059

The fair values are determined based on the quoted market bid prices available on the relevant exchange.

11. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

Included in trade and other receivables, deposits and prepayments are trade receivables of HK$35,652,000 (31 December 2025: HK$23,093,000). The following is an aging analysis of trade receivables, net of allowance for credit losses, presented based on the invoice date at the end of each reporting period.

	30 June 2026	31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
Within 30 days	**33,349**	20,333
31 to 60 days	**2,243**	1,029
61 to 90 days	**30**	117
91 to 120 days	**24**	1,614
Over 120 days	**6**	–
Total trade receivables	**35,652**	23,093

11. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS *(cont'd)*

The Group maintains a defined credit policy. Before accepting any new customers, the Group assesses the potential customer's credit quality and defines credit limits by customers. Limits granted to customers are reviewed periodically. For sales of goods, the Group allows an average credit period of 30 days to its trade customers. No interest is charged on overdue debts.

12. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

Included in trade payables, other payables and accruals are trade payables of HK$25,498,000 (31 December 2025: HK$23,968,000). The average credit period on purchase of goods is 30 days. The following is an aging analysis of the trade payables presented based on the invoice date at the end of each reporting period.

	30 June 2026 *HK$'000* **(unaudited)**	31 December 2025 *HK$'000* (audited)
Within 30 days	**19,403**	17,287
31 to 90 days	**92**	674
91 to 120 days	**6**	1
Over 120 days	**5,997**	6,006
Total trade payable	**25,498**	23,968

13. SHARE CAPITAL

	Number of ordinary shares of HK$0.10 each	Nominal value *HK$'000*
Authorised	500,000,000	50,000
Issued and fully paid		
At 1 January 2025 (audited), 30 June 2025 (unaudited), 31 December 2025 (audited) and 30 June 2026 (unaudited)	280,000,000	28,000

14. RELATED PARTY TRANSACTIONS

The Group has lease contracts for office and warehouse with a fellow subsidiary. All the leases are short-term during the six months ended 30 June 2026, while such arrangements comprised both long-term and short-term leases during six months ended 30 June 2025. Recognised depreciation of right-of-use assets and interest on lease liabilities amounted to HK$575,000 and HK$60,000 respectively for the six months period ended 30 June 2025. No recognised right-of-use assets and lease liability as at 30 June 2026 and 2025. The amount of rental paid by the Group was HK$1,415,000 for the six months ended 30 June 2026 (six months ended 30 June 2025: HK$1,575,000), which was determined with reference to market price in the region.

The remuneration paid or payable to the Directors who are considered to be the key management personnel for the six months ended 30 June 2026 was HK$3,213,000 (six months ended 30 June 2025: HK$3,199,000).

Interim Dividend

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

Management Discussion and Analysis

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2026, the Group had total assets of HK$220,162,000 which were financed by total equity of HK$174,896,000 and total liabilities of HK$45,266,000. The Group had current ratio of approximately 4.5 compared to that of approximately 5.3 at 31 December 2025.

As at 30 June 2026, the Group had HK$46,421,000 (31 December 2025: HK$97,914,000) bank balances and cash. The Group's working capital requirements were mainly financed by internal resources and short-term bank borrowing.

The Group maintained a healthy liquidity position. As at 30 June 2026, the Group had a net cash surplus of HK$46,421,000 (31 December 2025: HK$97,914,000). There was no bank borrowing as at 30 June 2026 (31 December 2025: Nil).

CHARGES ON GROUP ASSETS

There was no pledged asset as at 30 June 2026 (31 December 2025: Nil).

NUMBER AND REMUNERATION OF EMPLOYEES, REMUNERATION POLICIES AND BONUS

The number of staff of the Group as at 30 June 2026 was 53 (30 June 2025: 54) and the salaries and other benefits paid and payable to employees, excluding Directors' emoluments, amounted to HK$10,437,000 (six months ended 30 June 2025: HK$10,262,000). In addition to the mandatory provident fund and medical insurance, discretionary bonus is awarded to employees according to performance appraisals. The Group's salary and discretionary bonus system is reviewed annually. There are no significant changes in staff remuneration policies from last year.

CAPITAL EXPENDITURE

During the period, the Group spent HK$75,000 (six months ended 30 June 2025: HK$38,000) on addition of property, plant and equipment.

SIGNIFICANT INVESTMENTS

The listed securities held by the Group are held for long-term investment purpose and had 8.6% decrease during the six months ended 30 June 2026, mainly contributed by an investment delisting on privatization amounted to HK$2,325,000. The fair value gain HK$849,000 from the portfolio was accounted for in other comprehensive income. During the interim period 2026, there was no addition to the portfolio (31 December 2025: Nil) and the Group received dividend income of HK$304,000 (six months ended 30 June 2025: HK$400,000).

		As at 30 June 2026			Fair value gain (loss) credited (charged) to
Stock code	**Stock name**	**No. of shares**	**Fair value** *(HK$'000)*	**% to total assets**	**inv. reserve during 2026** *(HK$'000)*
NTNX.US	Nutanix Inc.	**11,480**	**$4,563**	2.1%	($65)
1299.HK	AIA Group Limited	**25,000**	**$1,786**	0.8%	($211)
939.HK	China Construction Bank, Inc.	**300,000**	**$2,421**	1.1%	$114
5.HK	HSBC Holdings plc	**38,178**	**$5,647**	2.6%	$974
6823.HK	HKT Limited	**100,000**	**$1,166**	0.5%	$15
11.HK	Hang Seng Bank*	**–**	**–**	–	$22
			$15,583	7.1%	$849

* Disposed of following privatization and delisting during the period.

CURRENCY RISK MANAGEMENT

Certain purchase of goods, other receivables and bank balances of the Group are denominated in United Stated Dollar (US$), the currency other than the functional currencies of the relevant group entities. As Hong Kong Dollars are pegged to US$, the management of the Group does not expect that there would be any material currency risk exposure between these two currencies. The Group currently does not have currency hedging policy. However, the management monitors the currency fluctuation exposure and will consider hedging significant currency risk exposure should the need arise.

The Group did not have any derivatives financial instrument outstanding as at 30 June 2026 (31 December 2025: Nil).

CONTINGENT LIABILITIES

At 30 June 2026, the Group did not have any material contingent liabilities or guarantees (31 December 2025: Nil).

Other Information

DIRECTORS' INTERESTS IN SHARES

At 30 June 2026, the interests of the Directors and their associates, in the shares of the Company and its associated corporations, as recorded in the register maintained by the Company pursuant to Section 352 of the Securities and Futures Ordinance ("SFO"), or as otherwise notified to the Company and the HKSE pursuant to the Model Code for Securities Transactions by Directors of Listed Companies, were as follows:

(i) Long positions in ordinary shares of HK$0.10 each of the Company

Name of Director	Personal Interests	Family Interests	Joint Interests *(Note 1)*	Corporate interests *(Notes 2 and 3)*	Total number of issued ordinary shares held	Percentage of the issued share capital of the Company
Lim Kiah Meng	1,729,024	80,000	170,880	203,607,467	205,587,371	73.42%
Lim Hwee Hai	1,065,984	1,145,330	–	–	2,211,314	0.79%
Lim Ee Ray	158,000	–	–	–	158,000	0.06%
Lim Yi Alex	64,000	–	–	–	64,000	0.02%

(ii) Long positions in the shares and underlying shares of associated corporation of the Company

Ordinary share of HK$0.10 each of SiS International, which is listed on the Main Board of the HKSE (Stock Code: 00529).

Name of Director	Personal Interests	Family Interests	Joint Interests *(Note 1)*	Corporate interests *(Note 4)*	Total number of issued ordinary shares held	Percentage of the issued share capital of SiS International
Lim Kiah Meng	5,403,200	250,000	534,000	178,640,000	184,827,200	66.49%
Lim Hwee Hai	4,545,200	4,751,158	–	–	9,296,358	3.34%
Lim Ee Ray	100,000	–	–	–	100,000	0.04%
Lim Yi Alex	200,000	–	–	–	200,000	0.07%
Chu Chung Yi	1,662,000	–	–	–	1,662,000	0.60%

DIRECTORS' INTERESTS IN SHARES *(cont'd)*

(ii) Long positions in the shares and underlying shares of associated corporation of the Company *(cont'd)*

Notes:

(1) Shares are jointly held by Mr. Lim Kiah Meng and his spouse.

(2) 146,442,667 shares are registered in the name of SiS International Holdings Limited ("SiS International"). It is owned as to approximately 50.5% by Gold Sceptre Limited.

(3) Gold Sceptre Limited holds 44,915,200 shares and Kelderman Limited, Valley Tiger Limited and Swan River Limited each holds 4,083,200 shares in the issued share capital of the Company. Mr. Lim Kiah Meng and his spouse together own 41.5% of the issued share capital of Summertown Limited which owns the entire issued share capital of each of the above-mentioned companies.

(4) Gold Sceptre Limited holds 140,360,000 shares and Kelderman Limited, Valley Tiger Limited and Swan River Limited each holds 12,760,000 shares in the issued share capital of SiS International. Mr. Lim Kiah Meng and his spouse together own 41.5% of the issued share capital of Summertown Limited which owns the entire issued share capital of each of the above-mentioned companies.

Other Information

SUBSTANTIAL SHAREHOLDERS

As at 30 June 2026, the register of substantial shareholders maintained by the Company pursuant to Section 336 of the SFO shows that other than the interests disclosed above in respect of certain directors and the chief executive, the following shareholders had notified the Company of relevant interests and long positions in the issued share capital of the Company.

Long positions in ordinary shares of HK$0.10 each of the Company

Name of Shareholder	As executors	As executors/ corporate interests *(Note)*	Total number of issued ordinary shares held	Approximate% of issued share capital of the Company
Lim Lik Xian and Lim Lik Shi (executors of estate the late Lim Kia Hong)	1,846,754	203,607,467	205,454,221	73.38%
Summertown Ltd	–	203,607,467	203,607,467	72.72%
Gold Sceptre Limited	–	191,357,867	191,357,867	68.34%
SiS International Holdings Limited	–	146,442,667	146,442,667	52.30%

Note: As the executors of estate of the late Mr. Lim Kia Hong, Mr. Lim Lik Xian and Ms. Lim Lik Shi jointly hold 40.0% of the issued share capital of Summertown Limited which owns the entire issued share capital of each of the above-mentioned companies.

146,442,667 shares are registered in the name of SiS International. SiS International is owned as to approximately 50.5% by Gold Sceptre Limited.

Gold Sceptre Limited holds 44,915,200 shares and Kelderman Limited, Valley Tiger Limited and Swan River Limited each holds 4,083,200 shares in the issued capital of the Company.

Other than disclosed above, the Company has not been notified of any other relevant interests or short positions in the issued share capital of the Company as at 30 June 2026.

Other Information

CORPORATE GOVERNANCE

The Company has adopted the Corporate Governance Code (the "Code") as set out in Appendix C1 of the Rules Governing the Listing of Securities on the HKSE (the "Listing Rules"). Throughout the period ended 30 June 2026, the Company has complied with the code provision under the Code.

MODEL CODE

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") as set out in Appendix C3 of the Listing Rules as the code of conduct for Directors in their dealings in securities of the Company. Having made specific enquiry of all Directors, all Directors confirmed they have complied with the Model Code during the six months ended 30 June 2026.

AUDIT COMMITTEE

The Audit Committee comprises all independent non-executive Directors. The Audit Committee has reviewed the Company's interim report for the six months ended 30 June 2026, including the accounting principles and practices adopted by the Company.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's listed securities during the period ended 30 June 2026.

On behalf of the Board of
SiS Mobile Holdings Limited

LIM Kiah Meng
Director
Hong Kong, 27 August 2026