



SiS International Holdings Limited

(Incorporated in Bermuda with limited liability)

(Stock Code: 00529)

INTERIM REPORT

2026



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CORPORATE INFORMATION

DIRECTORS

Executive Directors:

Lim Kiah Meng (*Chairman and Chief Executive Officer*)

Lim Hwee Hai (*Vice chairman*)

Lim Hwee Noi

Lim Ee Ray

Lim Yi Alex

Independent Non-executive Directors:

Ng See Wai Rowena

Doe Julianne Pearl

Chu Chung Yi

COMPANY SECRETARY

Chiu Lai Chun Rhoda

REGISTERED OFFICE

Victoria Place, 5th Floor

31 Victoria Street

Hamilton HM 10

Bermuda

PRINCIPAL PLACE OF BUSINESS

803

Nine Queen's Road Central

Hong Kong

Telephone: (852) 2138 3938

Fax: (852) 2138 3928

STOCK CODE

00529

INVESTOR RELATIONS

www.sisinternational.com.hk

enquiry@sis.com.hk

AUDITOR

Ernst & Young

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

PRINCIPAL BANKERS

Bank of Ayudhya Public Company Limited

DBS Bank Ltd.

Hang Seng Bank Limited

The Hongkong and Shanghai Banking Corporation Limited

Kasikornbank Public Company Limited

Krungthai Bank Public Company Limited

MUFG Bank, Ltd.

OCBC Bank

Shinsei Bank

Siam Commercial Bank Public Company Limited

Sumitomo Mitsui Banking Corporation

Taishin Bank

The Tokyo Star Bank, Limited

TMBThanachart Bank Public Company Limited

United Overseas Bank Limited

PRINCIPAL SHARE REGISTRARS AND TRANSFER OFFICE

Appleby Global Corporate Services (Bermuda) Limited

Canon's Court, 22 Victoria Street,
PO Box HM 1179, Hamilton HM EX
Bermuda

HONG KONG BRANCH SHARE REGISTRAR AND TRANSFER OFFICE

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

MESSAGE FROM THE CHAIRMAN AND CEO

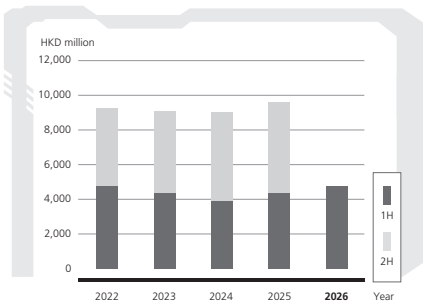
Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the interim results of the Group for the six months ended 30 June 2026.

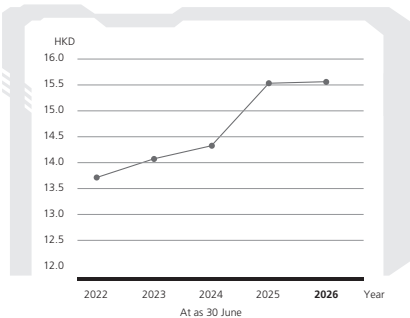
FINANCIAL PERFORMANCE

Turnover	:	Increased 9% to HK\$4,724,435,000
Profit attributable to owners of the company	:	Decreased 38% to HK\$56,852,000
Earnings per share	:	20.45 HK cents
Net assets value	:	HK\$15.6 per share

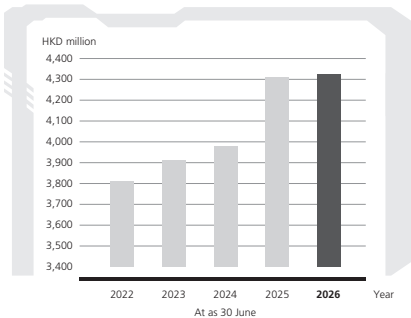
Revenue



Net assets value per share



Total equity



MESSAGE FROM THE CHAIRMAN AND CEO (Cont'd)

During the period under review, the Group delivered steady growth in revenue despite a challenging and evolving business environment. Total turnover increased by 9% to HK\$4,724,435,000, compared with the corresponding period last year. The growth was mainly driven by the Group's distribution business in Thailand.

Profit attributable to equity holders of the Company decreased by 38% to HK\$56,852,000. The decline was primarily attributable to the substantially lower fair-value gains from financial instruments at fair value through profit or loss compared with the corresponding period in 2025.

Excluding fair-value movements in investment properties and financial instruments, the Group's underlying profit remained broadly stable. This demonstrates the resilience of the Group's core operations and reflects the continued strength of our principal distribution business.

BUSINESS REVIEW

Distribution Business

The Distribution segment remained a principal growth driver for the Group. For the six months ended 30 June 2026, segment turnover increased by 10%, while segment profit rose by 27%. The encouraging performance was mainly driven by the Group's Thailand operations, which recorded strong performance across the computing, networking and IT security business units.

The continued demand for digital infrastructure and cybersecurity solutions, together with the Group's established distribution network and vendor partnerships, contributed positively to the Group's top-line growth.

Real Estate Investment Business

Revenue from the real estate investment and hotel operations segment decreased by 7% compared with the corresponding period last year. Nevertheless, the segment returned to profit during the period, primarily due to a substantially lower fair value loss on investment properties than in the corresponding period in 2025.

Revenue from hospitality operations in Japan decreased by 8% against a strong comparative period in 2025, which had benefited from the Expo-related demand. The decline also reflected the sharp reduction in visitor arrivals from Chinese Mainland amid political tensions, and the translation impact of the weaker Japanese yen against the Hong Kong dollar. Operating performance was also affected by maintenance works at certain hotel properties.

The Japan property portfolio recorded a net fair value loss HK\$6,008,000 compared with a fair value gain of HK\$28,362,000 in the corresponding period in 2025.

MESSAGE FROM THE CHAIRMAN AND CEO (Cont'd)

Revenue from properties outside Japan, mainly Hong Kong, improved modestly due to higher occupancy rates. Although commercial property values remained subdued, the fair-value loss on the portfolio narrowed substantially to HK\$3,170,000, compared with HK\$90,753,000 in the corresponding period in 2025. Segment results contribution remains stable.

Investment in Securities & Other Businesses

This segment reported segment profit of HK\$4,583,000, compared with HK\$78,048,000 in the corresponding period in 2025. These results included fair value gain which are reflecting continued volatility in equities held within the portfolio.

Contribution from the Group's listed associate in Bangladesh, IT Consultants PLC. ("ITCL"), amounted to HK\$2,833,000, compared with HK\$3,311,000 in the corresponding period in 2025. ITCL continues to progress its data center project, which is expected to support its future growth and contribution to the Group.

Prospects

Looking ahead, the Group remains cautiously optimistic. We will continue to strengthen our market position in Thailand and other key markets, expand our product portfolio in digital infrastructure, cybersecurity and other high-growth technology segments, and enhance operational efficiency. While macroeconomic uncertainties and market volatility may continue to affect investment returns, the Group's solid operating foundation, diversified business portfolio and strong market presence position it well to pursue sustainable long-term growth and create value for shareholders.

APPRECIATION

On behalf of the Board, I would like to express my sincere appreciation to our shareholders, customers, business partners and employees for their continued trust, support and dedication.

Lim Kiah Meng
Chairman & CEO

Hong Kong, 28 August 2026

The directors (the "Directors") of SiS International 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.

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

FOR THE SIX MONTHS ENDED 30 JUNE 2026

		Six months ended	
		30 June 2026	30 June 2025
	NOTES	HK\$'000 (unaudited)	HK\$'000 (unaudited)
Revenue	3	4,724,435	4,339,175
Cost of sales		(4,298,517)	(3,936,980)
Gross profit		425,918	402,195
Other income		28,453	38,321
Other gains and losses, net	4	19,054	4,719
Selling and distribution expenses		(162,977)	(149,350)
Administrative expenses		(130,064)	(117,256)
Gain from changes in fair value of financial instruments at fair value through profit or loss ("FVTPL")		2,093	75,523
Net loss from changes in fair value of investment properties		(9,178)	(62,391)
Impairment (losses) reversal of under expected credit loss model, net of reversal		1,966	(1,262)
Share of results of associates		2,833	3,311
Finance costs		(31,800)	(36,649)
Profit before tax		146,298	157,161
Income tax expense	5	(34,785)	(32,994)
Profit for the period	6	111,513	124,167
Profit for the period attributable to:			
Owners of the Company		56,852	91,410
Non-controlling interests		54,661	32,757
		111,513	124,167
EARNINGS PER SHARE	7		
— Basic (HK cents)		20.45	32.89
— Diluted (HK cents)		20.45	32.89

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 for the period	<u>111,513</u>	<u>124,167</u>
Other comprehensive income (loss):		
<i>Item that will not be reclassified to profit or loss</i>		
Fair value gain on equity instruments at fair value through other comprehensive income ("FVTOCI")	<u>848</u>	<u>1,695</u>
<i>Items that may be subsequently reclassified to profit or loss</i>		
Exchange differences arising on translation of foreign operations		
— Subsidiaries	(66,042)	119,522
— Associates	<u>(248)</u>	<u>(1,043)</u>
	<u>(66,290)</u>	<u>118,479</u>
Other comprehensive income (loss) for the period	<u>(65,442)</u>	<u>120,174</u>
Total comprehensive income for the period	<u><u>46,071</u></u>	<u><u>244,341</u></u>
Total comprehensive income for the period attributable to:		
Owners Of The Company	11,339	183,072
Non-Controlling Interests	<u>34,732</u>	<u>61,269</u>
	<u><u>46,071</u></u>	<u><u>244,341</u></u>

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			
Investment properties	9	3,010,380	3,041,741
Property, plant and equipment	9	622,767	647,973
Right-of-use assets		46,019	59,015
Goodwill		133,100	126,406
Interests in associates		106,187	103,602
Financial instruments at FVTPL		453,785	449,268
Equity instruments at FVTOCI		43,317	41,908
Deferred tax assets		116,963	117,471
Other financial assets		5,578	4,899
Other assets		2,500	2,500
Trade receivables	10	34,303	33,325
		4,574,899	4,628,108
Current Assets			
Inventories		1,551,436	972,808
Trade and other receivables, deposits and prepayments	10	1,901,096	1,758,490
Amount due from an associate		246	246
Derivative financial instruments		12,861	—
Financial instruments at FVTPL		8,960	6,018
Pledged deposits		291,113	286,296
Cash and cash equivalents		961,036	1,091,280
		4,726,748	4,115,138
Current Liabilities			
Trade payables, other payables and accruals	11	1,756,415	1,489,181
Contract liabilities		31,574	26,645
Lease liabilities		14,871	17,876
Advance lease payments		1,325	1,312
Amount due to an associate		20	21
Derivative financial instruments		—	8,870
Tax payable		35,983	39,797
Bank borrowings	12	2,060,366	2,059,336
Bonds		53,742	97,371
Rental deposits		10,186	11,533
		3,964,482	3,751,942
Net Current Assets		762,266	363,196
Total Assets less Current Liabilities		5,337,165	4,991,304

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Cont'd)

AT 30 JUNE 2026

		30 June 2026	31 December 2025
	NOTES	HK\$'000 (unaudited)	HK\$'000 (audited)
Non-current Liabilities			
Lease liabilities		44,874	55,423
Advance lease payments		14,388	14,865
Bank borrowings	12	392,094	226,344
Bonds		299,246	100,164
Rental deposits		71,523	72,070
Deferred tax liabilities		159,807	166,397
Retirement benefits obligations		31,750	30,232
		<u>1,013,682</u>	<u>665,495</u>
Net Assets		<u>4,323,483</u>	<u>4,325,809</u>
Capital and Reserves			
Share capital	13	27,797	27,797
Share premium		73,400	73,400
Other reserves		(175,956)	(131,074)
Retained profits		<u>3,692,198</u>	<u>3,642,752</u>
Equity attributable to owners of the Company		3,617,439	3,612,875
Non-controlling interests		<u>706,044</u>	<u>712,934</u>
Total Equity		<u>4,323,483</u>	<u>4,325,809</u>

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Attributable to owners of the Company										Non-controlling interests	Total
	Share capital HK\$'000	Share premium HK\$'000	Investments reserve HK\$'000	Translation reserve HK\$'000	Property revaluation reserve HK\$'000	Contributed surplus HK\$'000 (Note 1)	Share options reserve HK\$'000	Other reserve HK\$'000 (Note 2)	Retained profits HK\$'000	Total HK\$'000		
At 1 January 2026 (audited)	27,797	73,400	(50,400)	(130,603)	933	2,860	—	46,136	3,642,752	3,612,875	712,934	4,325,809
Profit for the period	—	—	—	—	—	—	—	—	56,852	56,852	54,661	111,513
Other comprehensive income for the period	—	—	142	(45,655)	—	—	—	—	—	(45,513)	(19,929)	(65,442)
Total comprehensive income/(loss) for the period	—	—	142	(45,655)	—	—	—	—	56,852	11,339	34,732	46,071
Acquisition of non-controlling interests	—	—	—	—	—	—	—	—	(127)	(127)	241	114
Dividends recognised as distribution (note 8)	—	—	—	—	—	—	—	—	(6,949)	(6,949)	—	(6,949)
Dividends paid to non-controlling interests	—	—	—	—	—	—	—	—	—	—	(41,562)	(41,562)
Transfer upon disposal of equity instruments at FVTOCI	—	—	631	—	—	—	—	—	(330)	301	(301)	—
Transfer upon lapse of share options	—	—	—	—	—	—	—	—	—	—	—	—
At 30 June 2026 (unaudited)	27,797	73,400	(49,627)	(176,258)	933	2,860	—	46,136	3,692,198	3,617,439	706,044	4,323,483

	Attributable to owners of the Company										Non-controlling interests	Total
	Share capital HK\$'000	Share premium HK\$'000	Investments reserve HK\$'000	Translation reserve HK\$'000	Property revaluation reserve HK\$'000	Contributed surplus HK\$'000 (Note 1)	Share options reserve HK\$'000	Other reserve HK\$'000 (Note 2)	Retained profits HK\$'000	Total HK\$'000		
At 1 January 2025 (audited)	27,797	73,400	(53,396)	(187,052)	933	2,860	3,299	46,136	3,584,477	3,498,454	677,743	4,176,197
Profit for the period	—	—	—	—	—	—	—	—	91,410	91,410	32,757	124,167
Other comprehensive income for the period	—	—	61	91,601	—	—	—	—	—	91,662	28,512	120,174
Total comprehensive income for the period	—	—	61	91,601	—	—	—	—	91,410	183,072	61,269	244,341
Acquisition of non-controlling interests	—	—	—	—	—	—	—	—	—	—	(64,624)	(64,624)
Dividends recognised as distribution (note 8)	—	—	—	—	—	—	—	—	(5,559)	(5,559)	—	(5,559)
Dividends paid to non-controlling interests	—	—	—	—	—	—	—	—	—	—	(37,413)	(37,413)
Transfer upon disposal of equity instruments at FVTOCI	—	—	(34)	—	—	—	—	—	34	—	—	—
Transfer upon lapse of share options	—	—	—	—	—	—	(3,299)	—	3,299	—	—	—
At 30 June 2025 (unaudited)	27,797	73,400	(53,369)	(95,451)	933	2,860	—	46,136	3,673,661	3,675,967	636,975	4,312,942

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Cont'd)
FOR THE SIX MONTHS ENDED 30 JUNE 2026

Notes:

1. *Contributed surplus represents the excess of the nominal value of the shares of the acquired subsidiaries over the nominal value of the Company's shares issued for the acquisition upon the Group reorganisation in preparation for the listing of the Company's shares on The Stock Exchange of Hong Kong Limited in the year 1992.*
2. *Other reserve represents a) the difference between the fair value of the consideration (net of transaction costs) and the carrying amount of the reduction in the Company's interest in SiS Mobile Holdings Limited ("SiS Mobile"), arising from the listing of SiS Mobile's shares on The Stock Exchange of Hong Kong Limited on 15 January 2015, amounted to a debit of HK\$17,558,000; b) the difference by which the non-controlling interests were adjusted and the consideration (net of transaction costs and capital gain tax) in relation to the disposal of partial interest of the Company's interest in SiS Distribution (Thailand) Public Company Limited ("SiS Thai"), whose shares are listed on The Stock Exchange of Thailand, amounted to a credit of HK\$56,057,000. On 25 June 2021, the Group disposed 10,000,000 ordinary shares of SiS Thai, its non-wholly owned subsidiary, to independent third parties, at a consideration of HK\$89,583,000. The percentage of shareholding in such subsidiary decreased from 63.5% to 60.8% as a consequence. The difference between the consideration received, (net of capital gain tax of HK\$14,534,000), the non-controlling interests adjusted of HK\$19,088,000 and the adjustment to translation reserve of HK\$96,000 (debit), amounted to HK\$56,057,000, has been credited and accumulated under "other reserve"; and c) the difference between the fair value of the consideration (net of transaction costs) and the carrying amount of the increment in the Company's interest in Tokutei Mokuteki Kaisha SSG23 on 21 December 2022, amounted to a credit of HK\$7,637,000.*

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE SIX MONTHS ENDED 30 JUNE 2026

	Six months ended	
	30 June 2026 HK\$'000	30 June 2025 HK\$'000
Net cash (used in)/from operating activities	(392,502)	216,006
Investing activities		
Additions to investment properties	(31,764)	(4,730)
Purchase of property, plant and equipment	(6,195)	(14,724)
Proceeds from disposal of property, plant and equipment	40	291
Proceeds from disposal of financial instruments at FVTPL	5,146	23,906
Proceeds from disposal of financial instruments at FVTOCI	2,957	—
Purchase of financial instruments at FVTPL	(10,471)	(16,543)
Purchase of financial instruments at FVTOCI	(2,886)	(1,989)
Net cash out flow used in acquisition of a subsidiary	(3,521)	—
Other investing cash flows	15,568	17,868
Net cash (used in)/from investing activities	(31,126)	4,079
Financing activities		
Dividends paid to non-controlling interests	(41,562)	(37,413)
Interest paid	(31,800)	(36,649)
Acquisition of non-controlling interests	114	(64,624)
New bank borrowings raised	2,665,030	2,034,014
Repayments of bank borrowings	(2,435,181)	(2,040,608)
New bonds raised	210,386	157
Repayments of bonds	(46,844)	(828)
Repayments of lease liabilities	(11,398)	(10,389)
Net cash from/(used in) financing activities	308,745	(156,340)
Net (decrease)/increase in cash and cash equivalents	(114,883)	63,745
Cash and cash equivalents at 1 January	1,091,280	1,148,732
Effect of foreign exchange rate changes	(15,361)	58,963
Cash and cash equivalents at 30 June, represented by bank balances and cash	961,036	1,271,440

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The unaudited interim condensed consolidated financial statements of SiS International Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as 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 the applicable disclosure requirements of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“HKEX”).

2. CHANGES 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

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.

2. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES (Cont'd)

(a) (Cont'd)

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.

- (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. REVENUE AND SEGMENT INFORMATION

Disaggregation of revenue from contracts with customers

	For the six months ended 30 June 2026			For the six months ended 30 June 2025		
	Distribution of mobile and IT products <i>HK\$'000</i>	Hotels operations <i>HK\$'000</i>	Total <i>HK\$'000</i>	Distribution of mobile and IT products <i>HK\$'000</i>	Hotels operations <i>HK\$'000</i>	Total <i>HK\$'000</i>
Types of goods or service						
Distribution of mobile and IT products						
Mobile products	781,534	—	781,534	1,097,491	—	1,097,491
IT products	3,741,150	—	3,741,150	3,026,652	—	3,026,652
	<u>4,522,684</u>	<u>—</u>	<u>4,522,684</u>	<u>4,124,143</u>	<u>—</u>	<u>4,124,143</u>
Commission income	32,590	—	32,590	34,014	—	34,014
Hotel Operations						
Room revenue	—	73,252	73,252	—	81,739	81,739
Food and beverage	—	25,646	25,646	—	28,107	28,107
	<u>—</u>	<u>98,898</u>	<u>98,898</u>	<u>—</u>	<u>109,846</u>	<u>109,846</u>
Revenue from contracts with customers	<u>4,555,274</u>	<u>98,898</u>	<u>4,654,172</u>	<u>4,158,157</u>	<u>109,846</u>	<u>4,268,003</u>
Leasing of investment properties			70,263			71,172
Total revenue			<u>4,724,435</u>			<u>4,339,175</u>
Geographical market						
Hong Kong	776,989	—	776,989	897,360	—	897,360
Thailand	3,778,285	—	3,778,285	3,260,797	—	3,260,797
Japan	—	98,898	98,898	—	109,846	109,846
Total before leasing of investment properties	<u>4,555,274</u>	<u>98,898</u>	<u>4,654,172</u>	<u>4,158,157</u>	<u>109,846</u>	<u>4,268,003</u>
Timing of revenue recognition						
At a point in time	4,555,274	25,646	4,580,920	4,158,157	28,107	4,186,264
Over time	—	73,252	73,252	—	81,739	81,739
Total before leasing of investment properties	<u>4,555,274</u>	<u>98,898</u>	<u>4,654,172</u>	<u>4,158,157</u>	<u>109,846</u>	<u>4,268,003</u>

3. REVENUE AND SEGMENT INFORMATION (Cont'd)

Segment information

The following is an analysis of the Group's revenue and results by reportable and operating segments:

	Distribution of mobile and IT products		Property investment and hotel operation		Securities investment	Consolidated
	Hong Kong	Thailand	Japan	Other regions		
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
For the six months ended 30 June 2026						
<i>Segment revenue</i>						
— Revenue from contracts with customers	776,989	3,778,285	98,898	—	—	4,654,172
— Leasing of investment properties	—	—	56,675	13,588	—	70,263
External sales	<u>776,989</u>	<u>3,778,285</u>	<u>155,573</u>	<u>13,588</u>	<u>—</u>	<u>4,724,435</u>
<i>Segment profit</i>	<u>7,043</u>	<u>166,007</u>	<u>6,852</u>	<u>8,648</u>	<u>4,583</u>	193,133
Share of results of associates						2,833
Finance costs						(31,800)
Other unallocated income						8,730
Unallocated corporate expenses						<u>(26,598)</u>
Profit before tax						<u>146,298</u>

3. REVENUE AND SEGMENT INFORMATION (Cont'd)

Segment information (Cont'd)

	Distribution of mobile and IT products		Property investment and hotel operation		Securities investment	Consolidated
	Hong Kong	Thailand	Japan	Other regions		
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
For the six months ended 30 June 2025						
<i>Segment revenue</i>						
— Revenue from contracts with customers	897,360	3,260,797	109,846	—	—	4,268,003
— Leasing of investment properties	—	—	58,432	12,740	—	71,172
External sales	<u>897,360</u>	<u>3,260,797</u>	<u>168,278</u>	<u>12,740</u>	<u>—</u>	<u>4,339,175</u>
<i>Segment profit (loss)</i>	<u>12,576</u>	<u>123,745</u>	<u>60,913</u>	<u>(78,986)</u>	<u>78,048</u>	196,296
Share of results of associates						3,311
Finance costs						(36,649)
Other unallocated income						15,610
Unallocated corporate expenses						(21,407)
Profit before tax						<u>157,161</u>

Segment profit (loss) reported to the chief operating decision makers for the purposes of resource allocation and performance assessment does not include share of results of associates, finance costs, other unallocated income and unallocated corporate expenses.

4. OTHER GAINS AND LOSSES, NET

	Six months ended	
	30 June 2026 HK\$'000	30 June 2025 HK\$'000
Exchange (loss) gain, net	(2,519)	3,391
(Loss) gain on disposal of property, plant and equipment	(396)	262
Gain from changes in fair value of derivative financial instruments	<u>21,969</u>	<u>1,066</u>
	<u>19,054</u>	<u>4,719</u>

5. INCOME TAX EXPENSE

	Six months ended	
	30 June	30 June
	2026	2025
	HK\$'000	HK\$'000
The charge comprises:		
Hong Kong Profits Tax		
Current period	<u>472</u>	<u>1,622</u>
Overseas Tax		
Current period	39,070	30,378
Underprovision in prior periods	300	314
Withholding tax on declared dividend income	<u>816</u>	<u>729</u>
	<u>40,186</u>	<u>31,421</u>
Deferred taxation	<u>(5,873)</u>	<u>(49)</u>
Income tax expense for the period	<u><u>34,785</u></u>	<u><u>32,994</u></u>

Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit for both periods.

Corporate Tax in Thailand is calculated at 20% of the estimated assessable profit for both periods.

Corporate Tax in Japan is calculated at 23.2% on the estimated assessable profit for both periods. Pursuant to relevant laws and regulation in Japan, withholding tax is imposed at 20.42% and 5% on dividends paid to local investors and foreign investors, respectively, in respect of profit earned by Japanese subsidiaries.

Income tax rate in Sri Lanka is calculated at 30% on the estimated assessable profit for the period.

Other overseas taxation is calculated at the rates prevailing in the respective jurisdictions.

6. PROFIT FOR THE PERIOD

	Six months ended	
	30 June	30 June
	2026	2025
	HK\$'000	HK\$'000
Profit for the period has been arrived at after charging (crediting):		
Cost of inventories recognised as an expense	4,182,951	3,831,368
Depreciation of property, plant and equipment	19,829	17,696
Depreciation of right-of-use assets	9,901	9,621
Share of tax of associates (included in share of results of associates)	21	202
Write-down (reversal) of inventories (included in cost of sales), net	6,575	(220)
Interest income on bank deposits	(13,078)	(15,342)

7. EARNINGS PER SHARE

The calculation of both basic and diluted earnings per share is based on the Group's profit attributable to owners of the Company of HK\$56,852,000 (for the six months ended 30 June 2025: HK\$91,410,000) and the number of ordinary shares calculated below.

	Six months ended	
	30 June	30 June
	2026	2025
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	277,966,666	277,966,666

No adjustment was made to the basic earnings per ordinary share for the six months ended 30 June 2026 and 30 June 2025 as the Company had no potentially dilutive ordinary shares outstanding and therefore no diluting events existed throughout the periods.

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 2.5 HK cents per share, total HK\$6,949,000 (six months ended 30 June 2025: 2.0 HK cents per share in respect of the year ended 31 December 2024 total HK\$5,559,000).

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 INVESTMENT PROPERTIES AND PROPERTY, PLANT AND EQUIPMENT

The Group's investment properties falls under level 3 of the fair value hierarchy as at 30 June 2026.

For Hong Kong and Japan investment properties, the valuations were arrived at on the basis of valuations carried out on that date by management of the Company using the income approach by capitalising the net income from the existing tenancies and reversionary income potential at appropriate capitalisation rates. For Hong Kong investment properties, the resulting decrease in fair value of these investment properties of HK\$3,900,000 (for the six months ended 30 June 2025: HK\$90,753,000) has been recognised in the profit or loss for the current period. For Japan investment properties, the resulting decrease in fair value of these investment properties of HK\$6,008,000 (for the six months ended 30 June 2025: increase in fair value of HK\$28,362,000) has been recognised in the profit or loss for the current period.

For Singapore and Thailand investment properties, they were fair valued by the management by reference to comparable market transactions as available in the relevant market. There has been no change from the valuation techniques used in the prior year. Fair value gain for Singapore and Thailand investment properties was HK\$730,000 for the current period. No significant change was noted for the six months ended 30 June 2025.

During the current interim period, the Group spent approximately HK\$6,195,000 (for the six months ended 30 June 2025: HK\$14,724,000) and HK\$31,764,000 (for the six months ended 30 June 2025: HK\$4,730,000) on the addition of property, plant and equipment and investment properties respectively.

10. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

Included in trade and other receivables, deposits and prepayments are trade receivables and lease receivables of HK\$1,663,048,000 and HK\$11,717,000, respectively (31 December 2025: HK\$1,528,990,000 and HK\$27,119,000 respectively).

The following is an analysis of trade receivables and lease receivables by age, net of allowance for credit losses, presented based on the invoice date for trade receivables and demand note date for lease receivables:

	30 June 2026 HK\$'000	31 December 2025 HK\$'000
Within 30 days	809,004	676,916
31 to 90 days	626,228	732,000
91 to 120 days	101,914	50,020
Over 120 days	137,619	97,173
	<u>1,674,765</u>	<u>1,556,109</u>

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 sale of goods, the Group usually allows credit period range from 30 to 90 days to its trade customers. No credit period is granted to the customers related to properties. Rent and receivables are payable on presentation of a demand note. No interest is charged on overdue debts.

11. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

Included in trade payables, other payables and accruals are trade payables of HK\$1,193,755,000 (31 December 2025: HK\$955,724,000). The following is an analysis of trade payables by age, presented based on the invoice date.

	30 June 2026 HK\$'000	31 December 2025 HK\$'000
Within 30 days	810,067	654,362
31 to 90 days	325,679	239,401
91 to 120 days	30,985	35,371
Over 120 days	27,024	26,590
	<u>1,193,755</u>	<u>955,724</u>

The average credit period on purchase of goods is 30 to 60 days. The Group has policies in place to ensure that all payables are paid within the credit time frame.

12. BANK BORROWINGS

During the current interim period, the Group repaid bank borrowings of HK\$2,435,181,000 (for the six months ended 30 June 2025: HK\$2,040,608,000) and obtained new bank borrowings amounting to HK\$2,665,030,000 (for the six months ended 30 June 2025: HK\$2,034,014,000).

The bank borrowings with repayment on demand clause amounted to HK\$236,401,000 (31 December 2025: HK\$241,712,000) were classified as current liabilities which included amount scheduled to be repaid after one year of HK\$228,361,000 (31 December 2025: HK\$233,172,000).

13. SHARE CAPITAL

	No. of ordinary shares of HK\$0.10 each	Nominal value HK\$'000
Authorised	<u>350,000,000</u>	<u>35,000</u>
Issued and fully paid		
At 1 January 2025, 30 June 2025, 31 December 2025 and 30 June 2026	<u>277,966,666</u>	<u>27,797</u>

14. SHARE-BASED PAYMENTS

A new share option scheme was adopted by the Company on 26 May 2017 (the "New Scheme"), while the old share option scheme adopted by the Company on 21 May 2007 had expired on 20 May 2017 (the "Old Scheme"). The Old Scheme and New scheme are collectively referred as SiS International Share Option Scheme (the "SiS International Share Option Scheme"). Pursuant to the SiS International Share Option Scheme, the Company may grant options to qualified persons, including employees and directors of the Company, its subsidiaries and associates, and third parties with a view to maintain business relationship with such persons to subscribe for shares of the Company.

All share options granted were lapsed during the six months ended 30 June 2025. Other than the lapse of the aforesaid share options, no options were granted, exercised or forfeited during the six months ended 30 June 2025. During the six months ended 30 June 2026, no options were granted, exercised, lapsed or forfeited.

15. PLEDGE OF ASSETS

At the end of the reporting period,

- (a) the Group's investment properties with carrying amounts of HK\$2,917,342,000 (31 December 2025: HK\$2,949,469,000) and property, plant and equipment with carrying amounts of HK\$541,588,000 (31 December 2025: HK\$555,605,000), inventories and trade receivables of HK\$8,027,000 (31 December 2025: HK\$6,113,000) were under legal charge to secure general banking facilities available to the Group;
- (b) bank deposits of HK\$291,113,000 (31 December 2025: HK\$286,296,000) were pledged to secure bank loans; and
- (c) certain shares of subsidiaries have been pledged to the banks as at 30 June 2026 and 31 December 2025 to secure several banking facilities available to the Group.

Restriction on assets

Included in lease liabilities, there are HK\$59,745,000 (31 December 2025: HK\$73,299,000) which are recognised with related right-of-use assets of HK\$46,019,000 (31 December 2025: HK\$59,015,000) as at 30 June 2026. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor and the relevant leased assets may not be used as security for borrowing purposes.

16. RELATED PARTY TRANSACTIONS

- (a) During the current interim period, the Group did not have transactions with associates.
- (b) During the current interim period, the Group made sales of IT products and related services of HK\$2,988,000 (for the six months ended 30 June 2025: Nil) to a related party, a company wholly owned by the son-in-law of the Company's director. The sales are made on a cost-plus pricing approach, whereby selling prices are determined on a case-by-case basis taking into account the prevailing procurement costs, market conditions, customer requirements, and commercial considerations.
- (c) During the current interim period, the Group leased an office unit from a related party, a company beneficially owned by certain directors of the Company and recognised depreciation of right-of-use assets and finance cost of lease liabilities of approximately HK\$206,000 in aggregate (for the six months ended 30 June 2025: HK\$138,000).
- (d) During the current interim period, the Group made sales of IT products of HK\$394,000 (for the six months ended 30 June 2025: HK\$149,000) to a related party, a company beneficially owned by the spouse of the Company's director. The sales are made on a cost-plus pricing approach.
- (e) 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\$7,608,000 (for the six months ended 30 June 2025: HK\$7,551,000).

17. CAPITAL COMMITMENTS

	30 June 2026 HK\$'000	31 December 2025 HK\$'000
Capital expenditure contracted for but not provided in the interim condensed consolidated financial statements in respect of:		
— Refurbishment of investment properties	<u>37,581</u>	<u>41,093</u>

18. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

(i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis

Certain of the Group's financial assets are measured at fair value at the end of each reporting period. The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Level 1 to 3 based on the degree to which the fair value is observable. These financial assets are determined (in particular, the valuation techniques and inputs used), as well as the level of fair value hierarchy into which fair value measurements are categorised (Level 1 to 3) based on the degree to which the inputs to the fair measurement is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities that the Group can access at the measurement date;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include the lowest inputs which are significant for the asset or liability that are not based on observable market data (significant unobservable inputs).

18. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Cont'd)**(i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis (Cont'd)**

Financial assets (liabilities)	Fair value as at		Fair value hierarchy	Valuation technique(s) and key input(s)
	30.06.2026 HK\$'000	31.12.2025 HK\$'000		
1. Listed equity securities classified as financial instruments at FVTPL	310,504	320,885	Level 1	Quoted bid prices in active markets.
2. Unquoted equity investments classified as financial instruments at FVTPL	4,680	4,680	Level 2	Recent transaction prices of the investments.
	84,514	72,796	Level 3	The fair value is measured based on the sharing percentage of net assets value.
	63,047	56,925	Level 3	Market approach. The fair value is measured based on option pricing method and equity allocation. Discount of 22.1%–25.1% (31 December 2025: 22.1%–25.1%) for lack of marketability after valuation for the illiquidity of the investments (Note 1).
3. Listed equity securities classified as equity instruments at FVTOCI	15,583	17,060	Level 1	Quoted bid prices in active markets.
4. Unquoted equity investments classified as equity instruments at FVTOCI	16,121	13,235	Level 3	The fair value is measured based on the sharing percentage of net assets value.
	11,613	11,613	Level 3	Market approach. The fair value is measured based on option pricing method and equity allocation. Discount of 22.1% (31 December 2025: 22.1%) for lack of marketability after valuation for the illiquidity of the investment (Note 1).

18. FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (Cont'd)

(i) Fair value of the Group's financial assets and financial liabilities that are measured at fair value on a recurring basis (Cont'd)

Financial assets (liabilities)	Fair value as at		Fair value hierarchy	Valuation technique(s) and key input(s)
	30.06.2026 HK\$'000	31.12.2025 HK\$'000		
5. Foreign currency forward contracts classified as derivative financial instruments	Assets 12,861	Liabilities 8,870	Level 2	Discounted cash flows: Future cash flows are estimated based on quoted forward exchange rates, which is observable at the end of period.

Note 1: An increase in the discount for market calibration of investment-transaction multiple would result in a decrease in the fair value measurement of unquoted equity investment, and vice versa.

Reconciliation of Level 3 fair value measurements

	Financial assets at FVTOCI HK\$'000	Financial assets at FVTPL HK\$'000
At 1 January 2026	24,828	129,721
Additions	2,886	10,470
Disposal	—	(4,991)
Gain from changes in fair value	20	12,361
At 30 June 2026	<u>27,734</u>	<u>147,561</u>

There were no transfers between Level 1, 2 and 3 during the period presented.

(ii) Fair value of the Group's financial assets and financial liabilities that are not measured at fair value on a recurring basis

The fair value of other financial assets and financial liabilities is determined in accordance with generally accepted pricing model based on discounted cash flow analysis. The directors of the Company consider that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the condensed consolidated financial statements approximate to their fair value.

The directors of the Company consider that the carrying amounts of long-term borrowing and bonds approximate to their fair value as they are carried at variable market interest rates.

INTERIM DIVIDEND

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

FINANCIAL REVIEW AND ANALYSIS

Liquidity and Financial Resources

As at 30 June 2026, the Group had total assets of HK\$9,301,647,000 which were financed by total equity of HK\$4,323,483,000 and total liabilities of HK\$4,978,164,000. The Group had current ratio of approximately 1.19 compared to that of approximately 1.10 at 31 December 2025.

As at 30 June 2026, the Group had pledged bank deposits and cash and cash equivalents of HK\$1,252,149,000 (31 December 2025: HK\$1,377,576,000), out of which HK\$291,113,000 (31 December 2025: HK\$286,296,000) were pledged to banks to secure bank borrowings. The Group's working capital requirements were mainly financed by internal resources, bank borrowings and bonds. As at 30 June 2026, the Group had short term borrowings and bonds of HK\$2,114,108,000 (31 December 2025: HK\$2,156,707,000) and long-term borrowings and bonds of HK\$691,340,000 (31 December 2025: HK\$326,508,000). The borrowings were mainly denominated in Japanese Yen, United States Dollars, Thai Baht, Sri Lankan Rupees, and Hong Kong Dollars and were charged by banks at floating interest rate.

As at 30 June 2026, the Group had net cash deficit (total bank borrowings and bonds less cash and cash equivalents and pledged bank deposits) of HK\$1,553,299,000 (31 December 2025: HK\$1,105,639,000).

Gearing ratio, as defined by total bank borrowings and bonds less cash and cash equivalents, and pledged deposits to total equity as at 30 June 2026 was 36% (31 December 2025: 26%).

Significant Investments

As of 30 June 2026, the Group's financial instruments classified as fair value through profit or loss ("FVTPL") accounted for HK\$462,745,000 (31 December 2025: HK\$455,286,000), approximately 5.0% (31 December 2025: 5.2%) of the Group's total assets. These investments were mainly for long-term strategic purposes and capital appreciation, in line with the Group's overall business strategy. All transactions were conducted on normal commercial terms, during the ordinary course of business, and were in the best interests of the Group and its shareholders.

The portfolio was well-diversified, with no single investment or financial asset exceeding 5% of the Group's total assets as of 30 June 2026 and 31 December 2025. This diversification mitigated concentration risk, ensuring a balanced and prudent approach to investment management.

FINANCIAL REVIEW AND ANALYSIS (Cont'd)

Significant Investments (Cont'd)

The Group's management team, with extensive experience in the information technology and hospitality sectors, leveraged their expertise to identify and evaluate high-potential investment opportunities. Each investment underwent a rigorous process, including detailed analysis and regulatory compliance assessments, prior to execution. Investment performance was closely monitored and reviewed regularly, with results reported to the Board to maintain transparency and oversight.

This disciplined approach reflects the Group's commitment to maximizing returns for shareholders while adhering to sound risk management principles and corporate governance standards.

The Group reported a fair value gain of financial instruments at FVTPL of HK\$2,093,000 for the six months ended 30 June 2026 (six months ended 30 June 2025: HK\$75,523,000).

Charges on Group Assets

As at 30 June 2026, the Group had pledged bank deposits of HK\$291,113,000 (31 December 2025: HK\$286,296,000), investment properties with carrying values of HK\$2,917,342,000 (31 December 2025: HK\$2,949,469,000), property, plant and equipment with carrying value of HK\$541,588,000 (31 December 2025: HK\$555,605,000), inventories and trade receivables of HK\$8,027,000 (31 December 2025: HK\$6,113,000) were pledged to banks to secure general banking facilities granted to the Group for purchase of investment properties and working capital. Certain shares of subsidiaries have been pledged to the banks as at 30 June 2026 and 31 December 2025 to secure several banking facilities available to the Group.

Number and Remuneration of Employees, Remuneration Policies, Bonus and Share Option Schemes

The number of staff of the Group as at 30 June 2026 was 1,580 (30 June 2025: 1,176) and the salaries and other benefits paid and payable to employees, excluding Directors' emoluments, amounted to HK\$193,213,000 for the six months ended 30 June 2026 (30 June 2025: HK\$166,138,000). In addition to the contributory provident fund and medical insurance, an employee joint investment program (the "EJIP") has been adopted in Thailand and our listed subsidiary has started contribution to the program. The Directors believe that the EJIP could motivate and retain employees in the long term and therefore increase employees' productivity and contribution to the Group. During the six months period ended 30 June 2025, all share options of the Company were lapsed upon the expiry. No share options have been granted, exercised, lapsed or forfeited during the six months ended 30 June 2026. The Group's remuneration policy is to relate performance with compensation. The Group's salary and discretionary bonus system is reviewed annually. There are no significant changes in staff remuneration policies from last year.

FINANCIAL REVIEW AND ANALYSIS (Cont'd)

Currency Risk Management

Certain purchase of goods of the Group are dominated in United States Dollars and Renminbi. Certain bank balances are dominated in United States Dollars, Australian Dollars, Singapore Dollars, Japanese Yen and Renminbi, while certain bank borrowings are dominated in United States Dollars and Japanese Yen. These currencies are other functional currencies of the relevant group entities. Except for a few foreign currency forward contracts, the Group currently does not have comprehensive currency hedging policy. However, the management monitors the currency fluctuation exposure and will consider hedging significant currency risk exposure should the need arise. At 30 June 2026, the Group had outstanding forward contracts of notional amount HK\$230,160,000 (31 December 2025: HK\$317,733,000) which were measured at fair value at the reporting date.

Capital Expenditure

During the period, the Group spent approximately HK\$6,195,000 (six months ended 30 June 2025: HK\$14,724,000) and HK\$31,765,000 (six months ended 30 June 2025: HK\$4,730,000) on additions of property, plant and equipment and improvement to investment properties respectively.

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 Stock Exchange of Hong Kong Limited ("HKEX") 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 Directors	Personal interests	Family interests	Joint interests (Note 1)	Corporate interests (Note 2)	Total number of issued ordinary shares held	Percentage of the issued share capital of the Company
Lim Kiah Meng	5,403,200	250,000	534,000	178,640,000	184,827,200	66.49%
Lim Hwee Hai (Note 3)	4,545,200	4,751,158	—	—	9,296,358	3.34%
Lim Hwee Noi (Note 3)	4,751,158	4,545,200	—	—	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%

OTHER INFORMATION (Cont'd)**Directors' Interests in Shares (Cont'd)****(i) Long positions in ordinary shares of HK\$0.10 each of the Company (Cont'd)***Notes:*

- (1) 534,000 shares are jointly held by Mr. Lim Kiah Meng and his spouse.
- (2) 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 the Company. Mr. Lim Kiah Meng and his spouse 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.
- (3) 4,545,200 shares and 4,751,158 shares are beneficially owned by Mr. Lim Hwee Hai and Madam Lim Hwee Noi respectively. Mr. Lim and Madam Lim are spouse, so they have deemed interest in their spouse's shares under the SFO.

(ii) Share Options

As 30 June 2026, Directors of the Company and their associates did not have any interest in share options under the Company's share option scheme, detail of which are set out in "Share Options" below.

(iii) Long positions in the shares and underlying shares of subsidiaries of the Company

Ordinary share of HK\$0.10 each of SiS Mobile Holdings Limited ("SiS Mobile"), which is listed on the Main Board of the HKEX (Stock Code: 1362):

Name of Directors	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 SiS Mobile
Lim Kiah Meng	1,729,024	80,000	170,880	203,607,467	205,587,371	73.42%
Lim Hwee Hai (Note 4)	1,065,984	1,145,330	—	—	2,211,314	0.79%
Lim Hwee Noi (Note 4)	1,145,330	1,065,984	—	—	2,211,314	0.79%
Lim Ee Ray	158,000	—	—	—	158,000	0.06%
Lim Yi Alex	64,000	—	—	—	64,000	0.02%

OTHER INFORMATION (Cont'd)**Directors' Interests in Shares (Cont'd)****(iii) Long positions in the shares and underlying shares of subsidiaries 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. It is owned as to approximately 50.50% 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 SiS Mobile. Mr. Lim Kiah Meng and his spouse 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) 1,065,984 shares and 1,145,330 shares are beneficially owned by Mr. Lim Hwee Hai and Madam Lim Hwee Noi respectively. Mr. Lim and Madam Lim are spouse, so they have deemed interest in their spouse's shares under the SFO.

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

Ordinary share of 10 Taka each of IT Consultants PLC. ("ITCL"), which is incorporated in Bangladesh, and is listed in The Dhaka Stock Exchange and The Chittagong Stock Exchange.

Name of Director	Corporate interests (Note)	Approximate % of issued share capital of ITCL
Lim Kiah Meng	59,210,840	46.05%

Note: A related corporation which is jointly owned by Mr. Lim Kiah Meng and his spouse hold 10,863,862 ordinary shares in ITCL, while the Company indirectly holds 48,346,978 ordinary shares. As disclosed in (i) above, Mr. Lim Kiah Meng and his family have total interest of 66.49% in the Company, therefore Mr. Lim has deemed corporate interest of 48,346,978 in ITCL under the SFO.

OTHER INFORMATION (Cont'd)**Directors' Interests in Shares (Cont'd)**

Other than as disclosed above, none of the Directors, nor their associates, had any interests or short positions in any shares and underlying shares or debentures of the Company or any of its associated corporations on 30 June 2026.

Share Options

For details of the Company's share option scheme, please refer to note 37 to the consolidated financial statement and pages 44 to 45 in the 2025 annual report.

The total number of options available for grant under the New Scheme as at the beginning and the end of the six months ended 30 June 2026 were 27,796,666 shares.

The number of shares in respect of which options may be granted to any individual (including service provider) in any one year is not permitted to exceed 1% of the shares of the Company in issue at any point in time.

The total number of shares which may be issued upon exercise of all options to be granted under the New Scheme as of the date of the 2026 interim report was 27,796,666 shares, representing 10% of the total number of shares (excluding treasury shares; if any) in issue.

The New Scheme is valid and effective for a period of 10 years commencing on 26 May 2017. Accordingly, the remaining life of the New Scheme will be about 11 months from period ended 30 June 2026

Other than disclosed above, all share options expired during 2025 and no share options outstanding as at 30 June 2026 and 31 December 2025. No share options were granted, exercised, lapsed or forfeited during the six months ended 30 June 2026.

Substantial Shareholders

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

OTHER INFORMATION (Cont'd)**Long positions in ordinary shares of HK\$0.10 each of the Company**

Name of Shareholders	As executors/ Personal interests	Family interests	As executors/ Corporate interests	Total number of issued ordinary shares held	Percentage of the issued share capital of the Company
Lim Lik Xian and Lim Lik Shi (as the executors of estate of the late Lim Kia Hong) (Note 1)	6,933,108	—	178,640,000	185,573,108	66.76%
Yeo Seng Chong (Note 2)	1,248,000	1,220,000	12,146,000	14,614,000	5.26%
Lim Mee Hwa (Note 2)	1,220,000	1,248,000	12,146,000	14,614,000	5.26%

Notes:

- (1) *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 the Company.*

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.

- (2) *Mr. Yeo Seng Chong and Madam Lim Mee Hwa are spouse, so they have deemed interest in their spouse's shares under the SFO. Each of them has 50% direct interest in a corporation which holds the shares of the Company as an investment manager.*

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

Corporate Governance

The Company has complied with the Code of Corporate Governance Practices (the "Code") as set out in Appendix C1 of the Rules Governing the Listing of Securities on HKEX (the "Listing Rules") throughout the six months ended 30 June 2026, except for the Code B.2.2 and C.2.1 as disclosed in page 10 of the Group's 2025 annual report under the Corporate Governance section.

OTHER INFORMATION (Cont'd)**Model Code**

The Company has adopted a code of conduct regarding securities transactions by Directors on terms no less exacting than the required standard set out in Appendix C3 to the Listing Rules (the "Model Code"). Having made specific enquiry of all Directors, all Directors confirmed they have complied with the required standard set out in the Model Code and the code of conduct adopted by the Company 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 policies and practices adopted by the Company. The Company's auditor attended the Audit Committee meeting at which the interim report was reviewed.

Purchase, Sale or Redemption of Listed Securities

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

Events After the Reporting Period

There is no significant event affecting the Group that had occurred since the end of the period up to the date of this interim report.

On behalf of the Board of
SiS International Holdings Limited

LIM Kiah Meng

Chairman and Chief Executive Officer

Hong Kong, 28 August 2026