

EDICO Holdings Limited

鉅京控股有限公司*

(Incorporated in the Cayman Islands with limited liability)

Stock code : 8450



BEYOND the Pages

Interim Report 2025-2026



* For identification purpose only

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE” AND THE “GEM”, RESPECTIVELY)

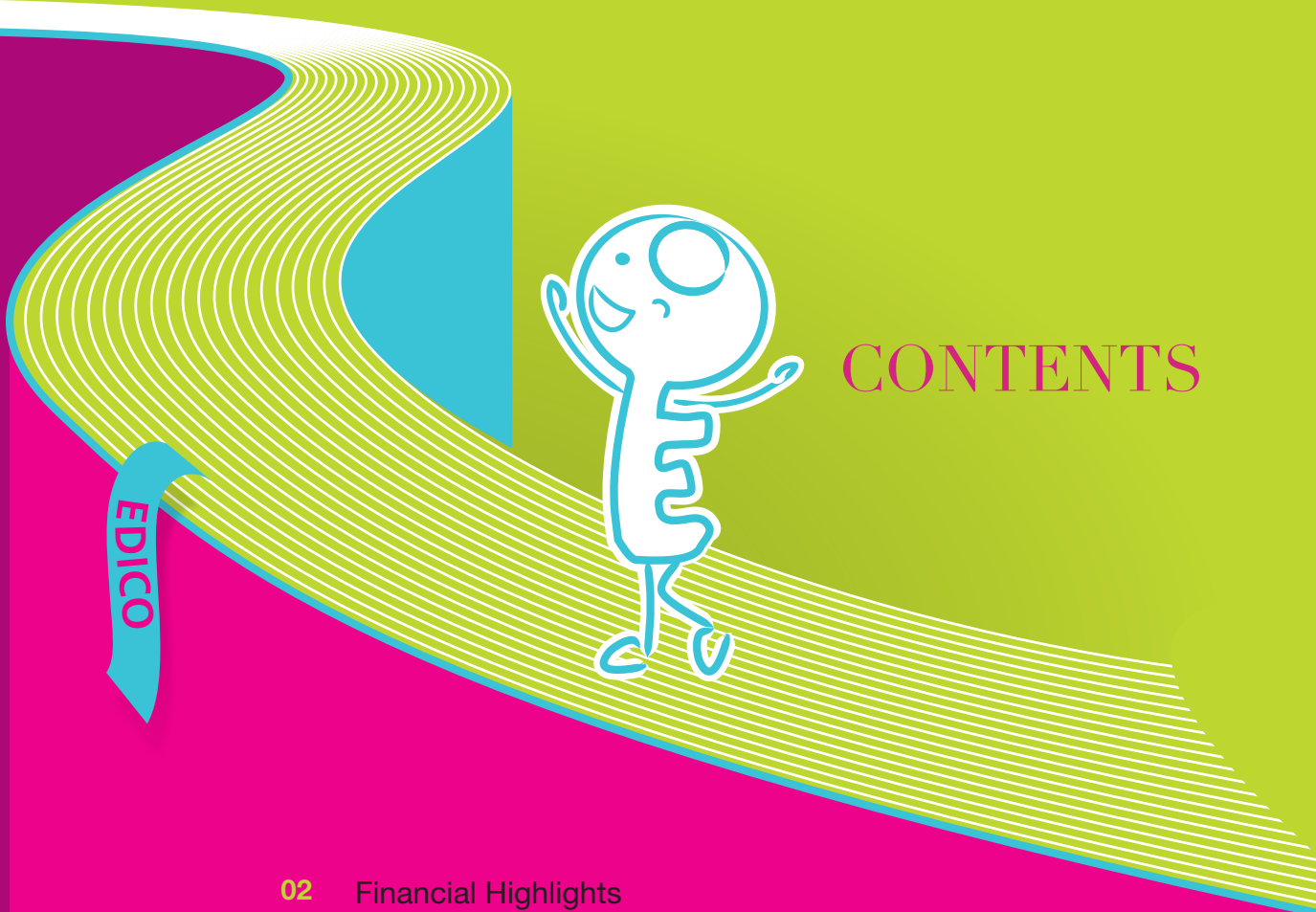
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This report, for which the directors of EDICO Holdings Limited (the “Company” and the “Directors”, respectively) collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM (the “GEM Listing Rules”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief, the information contained in this report is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this report misleading.





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Financial Highlights



The Group's unaudited revenue for the six months ended 31st March 2026 amounted to approximately HK\$20.5 million, increased by approximately 139.9% as compared to that of the same period in 2025.



The Group's unaudited gross profit for the six months ended 31st March 2026 amounted to approximately HK\$2.0 million, increased by approximately 58.0% as compared to that of the same period in 2025.



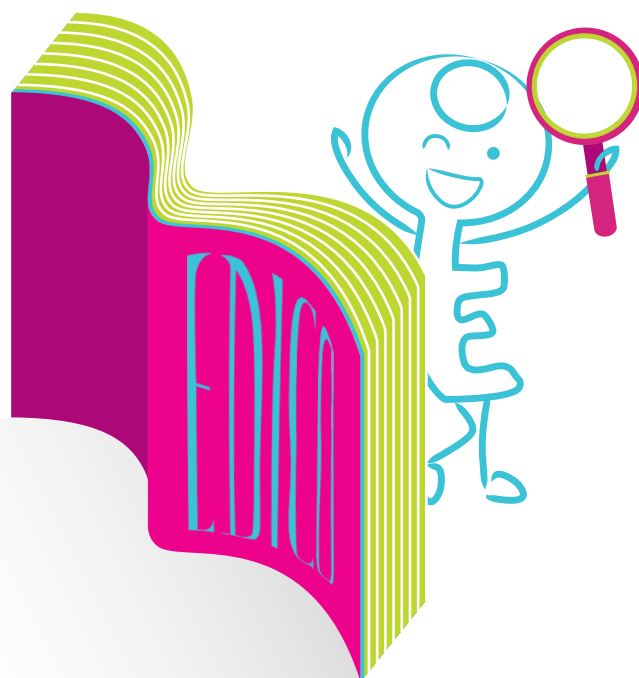
The Group recorded an unaudited net loss of approximately HK\$10.5 million and approximately HK\$7.7 million for the six months ended 31st March 2026 and 2025 respectively.



The basic loss per share for the six months ended 31st March 2026 was HK1.05 cent (six months ended 31st March 2025: HK0.77 cent).



The board of Directors (the "**Board**") has resolved not to declare the payment of any dividend for the six months ended 31st March 2026 (six months ended 31st March 2025: HK\$Nil).





Interim Results

The Board announces the unaudited condensed consolidated financial results of the Company and its subsidiaries (collectively the “**Group**”) for the six months ended 31st March 2026, together with the relevant comparative unaudited/audited figures.

Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the six months ended 31st March 2026

	Note	For the six months ended 31st March	
		2026 HK\$'000 (Unaudited)	2025 HK\$'000 (Unaudited)
Revenue	3	20,514	8,552
Cost of services		(18,471)	(7,259)
Gross profit		2,043	1,293
Other income		340	1,168
Selling expenses		(1,592)	(1,074)
Administrative and other operating expenses		(10,655)	(8,787)
Share of results of an associate		(211)	—
Finance costs		(399)	(269)
Loss before tax		(10,474)	(7,669)
Income tax	4	—	—
Loss and total comprehensive expense for the period attributable to the owners of the Company	5	(10,474)	(7,669)
Loss per share		HK cent	HK cent
Basic and diluted	7	(1.05)	(0.77)

Condensed Consolidated Statement of Financial Position

As at 31st March 2026

	Notes	As at 31st March 2026 HK\$'000 (Unaudited)	As at 30th September 2025 HK\$'000 (Audited)
Non-current Assets			
Property, plant and equipment		1,333	1,369
Right-of-use assets	8	7,254	9,201
Intangible asset		920	920
Investment in an associate		657	868
Deposits		1,811	1,811
Total Non-current Assets		11,975	14,169
Current Assets			
Trade receivables	9	8,128	10,228
Contract assets		418	13
Other receivables, prepayments and deposits		23,359	20,892
Cash and cash equivalents		29,284	30,438
Cash at bank — clients' accounts		698	479
Total Current Assets		61,887	62,050
Current Liabilities			
Trade payables	10	6,062	6,080
Contract liabilities		22,907	13,013
Other payables, accruals and provisions		3,230	2,317
Lease liabilities		5,895	5,866
Total Current Liabilities		38,094	27,276
Net Current Assets		23,793	34,774
Total Assets less Current Liabilities		35,768	48,943
Non-current Liabilities			
Lease liabilities		5,721	8,422
Provision for long service payments		717	717
Provisions for reinstatement		1,669	1,669
		8,107	10,808
Net Assets		27,661	38,135
Capital and Reserves			
Share capital	11	10,000	10,000
Reserves		18,243	28,717
Equity attributable to owners of the Company		28,243	38,717
Non-controlling interests		(582)	(582)
Total Equity		27,661	38,135



Condensed Consolidated Statement of Changes in Equity

For the six months ended 31st March 2026

	Share capital HK\$'000	Share premium HK\$'000	Capital reserve HK\$'000	Merger reserve HK\$'000	Accumulated losses HK\$'000	Subtotal HK\$'000	Non-Controlling interests HK\$'000	Total HK\$'000
(Unaudited)								
As at 1st October 2025	10,000	36,735	5,074	16	(13,108)	38,717	(582)	38,135
Loss and total comprehensive expense for the period	—	—	—	—	(10,474)	(10,474)	—	(10,474)
As at 31st March 2026	10,000	36,735	5,074	16	(23,582)	28,243	(582)	27,661
(Unaudited)								
As at 1st October 2024	10,000	36,735	5,074	16	(1,666)	50,159	—	50,159
Loss and total comprehensive expense for the period	—	—	—	—	(7,669)	(7,669)	—	(7,669)
As at 31st March 2025	10,000	36,735	5,074	16	(9,335)	42,490	—	42,490

Condensed Consolidated Statement of Cash Flows

For the six months ended 31st March 2026

	Six months ended 31st March	
	2026 HK\$'000 (Unaudited)	2025 HK\$'000 (Unaudited)
Net cash from/(used in) operating activities	3,040	(9,402)
Cash Flows from Investing Activities		
Withdrawal of fixed deposits	—	31,638
Interest received	114	1,109
Purchase of property, plant and equipment	—	(156)
Acquisition of investment in an associate	—	(1,066)
Amount due from an associate	(1,203)	—
Net cash (used in)/from investing activities	(1,089)	31,525
Cash Flows from Financing Activities		
Repayments of interest element of lease liabilities	(432)	(309)
Repayments of principal element of lease liabilities	(2,673)	(3,119)
Net cash used in financing activities	(3,105)	(3,428)
Net (decrease)/increase in cash and cash equivalents	(1,154)	18,695
Cash and cash equivalents at the beginning of the period	30,438	28,564
Cash and cash equivalents at the end of the period	29,284	47,259



Notes to the Condensed Consolidated Financial Statements

For the six months ended 31st March 2026

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands under the Companies Law of the Cayman Islands and registered as an exempted company with limited liability on 20th May 2016 and its issued shares were initially listed on GEM of The Stock Exchange of Hong Kong Limited (“**GEM**”) on 2nd February 2018 (the “**Listing Date**”). The address of the Company’s registered office is at the office of Conyers Trust Company (Cayman) Limited, Cricket Square, Hutchins Drive, PO Box 2681, Grand Cayman, KY1-1111, Cayman Islands. The Company’s principal place of business is located at 8/F., Wheelock House, 20 Pedder Street, Central, Hong Kong. In the opinion of the Directors, the parent and the ultimate holding company of the Company is Jantix Management Limited, a company incorporated in Hong Kong. The ultimate controlling shareholder of the Company is Mr. Lui Yu Kin (“**Mr. Lui**”) as of the date of this report.

The unaudited condensed consolidated financial statements of the Group for the six months ended 31st March 2026 (the “**Unaudited Condensed Consolidated Financial Statements**”) are presented in Hong Kong Dollars (“**HK\$**”) which is also the functional currency of the Company and all values are rounded to the nearest thousand (“**HK\$’000**”) unless otherwise stated.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

The Unaudited Condensed Consolidated Financial Statements 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**”) and the applicable disclosure requirements of the Rules Governing the Listing of Securities on GEM.

The Unaudited Condensed Consolidated Financial Statements have been prepared under the historical cost basis.

The Group applied all the relevant amendments to HKFRS Accounting Standards issued by the HKICPA, for the first time, which are mandatorily effective for the Group’s annual period beginning on 1st October 2025 for the preparation of the Unaudited Condensed Consolidated Financial Statements. The application has had no material impact on the Group’s financial positions and performance for the current or prior period and/or on the disclosures set out in these Unaudited Condensed Consolidated Financial Statements.

Other than the application of amendments to HKFRS Accounting Standards, the accounting policies and methods of computation used in the Unaudited Condensed Consolidated Financial Statements are consistent with those presented in preparing the annual financial statements of the Group for the year ended 30th September 2025.

3. SEGMENT INFORMATION

Information reported to the chief operating decision maker (the “CODM”) of the Company, for the purposes of resource allocation and performance assessment among segments focuses specifically on different type of goods and services.

For the prior period, segment disclosures have not been presented as there was only one reporting segment.

Segment loss represents the loss from each segment without allocation of central administrative and other operating expenses, share of results of an associate, and interest income. This is the measure reported to the CODM for the purposes of resource allocation and performance assessment.

CODM makes decisions according to operating results of each segment. No analysis of segment asset and segment liability is presented as CODM does not regularly review such information for the purposes of resources allocation and performance assessment. Therefore, only segment revenue and segment results are presented.

In addition, all of the Group’s revenue is generated in Hong Kong based on the location of services rendered.

Disaggregation of revenue

	For the six months ended 31st March	
	2026	2025
	HK\$'000	HK\$'000
	(Unaudited)	(Unaudited)
Revenue from external customers		
Provision of financial printing services in Hong Kong	12,583	8,552
Provision of brokerage services in Hong Kong	6,731	—
Entertainment event income	1,200	—
	20,514	8,552
Timing of revenue recognition		
Overtime	12,583	8,552
A point in time	7,931	—
	20,514	8,552



3. SEGMENT INFORMATION (Continued)

The following is an analysis of the Group's revenue and results by reportable segments which are also the operating segments for the current period:

Segment revenues and results

For the six months ended 31st March 2026

	Financial printing HK\$'000	Entertainment and other HK\$'000	Consolidated HK\$'000
Segment revenue	12,583	7,931	20,514
Segment loss	(9,487)	(282)	(9,769)
Share of results of an associate			(211)
Unallocated other income			340
Unallocated corporate expenses			(834)
Group's loss before tax			(10,474)

Other segment information

	Financial printing HK\$'000	Entertainment and other HK\$'000	Consolidated HK\$'000
Amounts included in the measure of segment profit or loss:			
Depreciation	1,616	367	1,983
Finance costs	375	57	432

4. INCOME TAX

Pursuant to the rules and regulations of the Cayman Islands and the BVI, the Group is not subject to any income tax in the Cayman Islands and the BVI.

No provision of Hong Kong profits tax has been made in the Unaudited Condensed Consolidated Financial Statements as the Group had no assessable profits for both periods.

5. LOSS FOR THE PERIOD

Loss for the period has been arrived at after charging:

	For the six months ended 31st March	
	2026 HK\$'000 (Unaudited)	2025 HK\$'000 (Unaudited)
Employee benefits expense (including Directors' emoluments):		
Salaries and allowances	11,832	9,974
Pension scheme contributions	406	385
	12,238	10,359
Depreciation of property, plant and equipment included in administrative expenses	36	6
Depreciation of right-of-use assets included in cost of services	235	143
Depreciation of right-of-use assets included in administrative expenses	1,712	1,211
Finance costs — interest on lease liabilities included in cost of services	33	40
Finance costs — interest on lease liabilities included in finance costs	399	269

6. DIVIDENDS

The Board has resolved not to declare the payment of any dividend for the six months ended 31st March 2026 (six months ended 31st March 2025: HK\$Nil).



7. LOSS PER SHARE

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

	For the six months ended 31st March	
	2026 HK\$'000 (Unaudited)	2025 HK\$'000 (Unaudited)
Loss for the period attributable to owners of the Company for the purpose of calculating basic and diluted loss per share	(10,474)	(7,669)
Number of shares:	2026 '000	2025 '000
Weighted average number of ordinary shares for the purpose of calculating basic and diluted loss per share	1,000,000	1,000,000
Basic and diluted loss per share	HK cent (1.05)	HK cent (0.77)

The diluted loss per share is equal to the basic loss per share as there were no potential dilutive ordinary shares in issue during the periods.

8. RIGHT-OF-USE ASSETS

RIGHT-OF-USE ASSETS

The carrying amounts of the Group's right-of-use assets and the movements during the period are as follows:

	Leased premises HK\$'000	Office equipment HK\$'000	Total HK\$'000
As at 1st October 2025 (Audited)	8,488	713	9,201
Depreciation charge for the period	(1,712)	(235)	(1,947)
As at 31st March 2026 (Unaudited)	6,776	478	7,254
As at 1st October 2024 (Audited)	—	—	—
Additions	14,530	1,033	15,563
Depreciation charge for the period	(1,211)	(143)	(1,354)
As at 31st March 2025 (Unaudited)	13,319	890	14,209



9. TRADE RECEIVABLES

	As at 31st March 2026 HK\$'000 (Unaudited)	As at 30th September 2025 HK\$'000 (Audited)
Trade receivables, gross	14,997	17,097
Less: Allowance for credit losses	(6,869)	(6,869)
	8,128	10,228

The Group's trading terms with its customers are mainly on credit. The credit period is generally 30–60 days (2025: 45–60 days). The Group seeks to maintain strict control over its outstanding receivables and overdue balances are reviewed regularly by senior management. The Group has no significant concentration of credit risk, with exposure spread over a number of counterparties. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

An aging analysis of the trade receivables as at the end of the reporting period, based on the invoice date and net of loss allowance, is as follows:

	As at 31st March 2026 HK\$'000 (Unaudited)	As at 30th September 2025 HK\$'000 (Audited)
Within 30 days	3,082	8,435
31 to 60 days	3,019	1,477
61 to 90 days	309	231
91 to 180 days	520	41
181 days to one year	1,198	25
Over one year	—	19
	8,128	10,228

10. TRADE PAYABLES

An aging analysis of the trade payables as at the end of the reporting period, based on the invoice date, is as follows:

	As at 31st March 2026 HK\$'000 (Unaudited)	As at 30th September 2025 HK\$'000 (Audited)
Within 30 days	1,899	1,505
31 to 60 days	944	297
61 to 90 days	429	753
91 to 180 days	409	1,672
181 days to one year	668	379
Over one year	1,713	1,474
	6,062	6,080

The trade payables are non-interest-bearing and are normally settled on 30–60 days terms.

11. SHARE CAPITAL

	Number of ordinary shares	Share capital HK\$
Authorised ordinary shares of HK\$0.01 each As at 30th September 2025 and 31st March 2026	5,000,000,000	50,000,000
Issued and fully paid ordinary shares of HK\$0.01 each As at 30th September 2025 and 31st March 2026	1,000,000,000	10,000,000

12. RELATED PARTY TRANSACTIONS

On 13th June 2025, a non wholly-owned subsidiary of the Company, The Voice Production Limited (“TVPL”), entered into an agreement with StarMac Entertainment & Production Limited, a company incorporated in Macau with limited liability, in respect of jointly organising the “FIBA 3x3 World Tour Macau Masters 2025” (the “Event”) in Macau. Pursuant to the agreement, TVPL and StarMac jointly manage the Event, jointly bear the expenses associated with the Event and equally share the profits generated. During the current reporting period, the Group recognised a revenue of HK\$1,200,000 and expenses of HK\$977,000 in relation to the Event.

On 6th March 2026, TVPL entered into another agreement with StarMac, pursuant to which TVPL has agreed to participate in a joint investment with StarMac in respect of the 10% interest in a concert held by StarMac pursuant to a Concert Agreement (the “Co-organiser Interest”). TVPL contributed an investment sum of HK\$7,486,000 to StarMac in exchange for entitlement to enjoy 96% of the economic benefits derived from the Co-organiser Interest held by StarMac. Such investment sum is included in other receivables as at 31st March 2026. Details refer to the Company’s announcements dated 6th March 2026 and 21st April 2026, respectively.

StarMac is 50% held by a non-controlling shareholder of TVPL, who holds 35% equity interest of TVPL.

Management Discussion and Analysis

BUSINESS REVIEW AND OUTLOOK

During the six months ended 31st March 2026, the revenue of the Group increased by approximately 139.9% as compared to that of the same period of last year. Beyond our core operations, we undertake the entertainment programs production and events planning with the strategic initiative to enhance our brand awareness and market presence and supplement and diversify the Group's revenue streams.

FINANCIAL REVIEW

REVENUE

The Group's revenue increased from approximately HK\$8.6 million for the six months ended 31st March 2025 to approximately HK\$20.5 million for the six months ended 31st March 2026, representing an increase of approximately 139.9%. Revenue generated from financial printing increased by approximately HK\$4.0 million, while revenue from entertainment and other amounted to approximately HK\$7.9 million for the period. The increase in revenue was mainly due to the growth of our core businesses and the enhancement of our brand awareness and market presence in entertainment programs production and events planning.

COST OF SERVICES

The Group's cost of services mainly represents (i) the subcontractor costs which comprise translation costs and printing costs; (ii) direct labour costs; (iii) in-house translation costs; (iv) design costs; (v) advertising costs; and (vi) other costs such as photocopiers' rental, stock photo purchasing and customers' catering costs. For the six months ended 31st March 2025 and 2026, cost of services amounted to approximately HK\$7.3 million and HK\$18.5 million respectively. The increase in cost of services was in line with the increase of the Group's revenue during the period under review.

GROSS PROFIT

The Group's gross profit increased from approximately HK\$1.3 million for the six months ended 31st March 2025 to approximately HK\$2.0 million for the six months ended 31st March 2026, representing an increase of approximately 58.0%. The increase was generally in line with the increase of the Group's revenue during the period under review.

OTHER INCOME

The Group's other income decreased from approximately HK\$1.2 million for the six months ended 31st March 2025 to approximately HK\$0.3 million for the six months ended 31st March 2026. The change was mainly attributable to the decrease of interest income from fixed deposits placed in licenced banks in Hong Kong during the six months ended 31st March 2026.



SELLING EXPENSES

The Group's selling expenses increased from approximately HK\$1.1 million for the six months ended 31st March 2025 to approximately HK\$1.6 million for the six months ended 31st March 2026. The increase was mainly attributable to the increase in overseas travelling.

ADMINISTRATIVE AND OTHER OPERATING EXPENSES

The Group's administrative expenses increased from approximately HK\$8.8 million for the six months ended 31st March 2025 to approximately HK\$10.7 million for the six months ended 31st March 2026. The increase was mainly attributable to the operations of the new business segment.

FINANCE COSTS

The Group's finance costs represented interest on lease liabilities for the six months ended 31st March 2025 and 2026 under HKFRS 16.

INCOME TAX

There was no income tax for the Group for the six months ended 31st March 2026 as the Group had no assessable profits for the period (six months ended 31st March 2025: HK\$Nil).

LOSS FOR THE PERIOD

The Group recorded a loss for the period of approximately HK\$10.5 million for the six months ended 31st March 2026 as compared with that of approximately HK\$7.7 million for the six months ended 31st March 2025. The change was primarily due to keen market competition during the six months ended 31st March 2026.

LIQUIDITY, FINANCIAL RESOURCES AND CAPITAL STRUCTURE

As at 31st March 2026, our Group had cash and bank balances and time deposits of approximately HK\$29.3 million (30th September 2025: HK\$30.4 million) and did not have any bank borrowings (30th September 2025: HK\$Nil).

Our primary use of cash is to satisfy our working capital and capital expenditure needs. Historically, our Group's use of cash was mainly financed through a combination of cash received from the provision of services and financial support from our shareholder. Our Directors believe that our Group's operations will be funded by internally generated cash flows and, if necessary, additional equity and/or debt financing.

As at 31st March 2026, our Group's current assets amounted to approximately HK\$61.9 million (30th September 2025: HK\$62.1 million) and current liabilities amounted to approximately HK\$38.1 million (30th September 2025: HK\$27.3 million). Current ratio (calculated by dividing current assets by current liabilities) was approximately 1.6 times as at 31st March 2026 (30th September 2025: 2.3 times).

CAPITAL EXPENDITURE

For the six months ended 31st March 2026, there was no capital expenditure.

GEARING RATIO

Gearing ratio is calculated as net debt (comprising contract liabilities, trade payables, accruals, and lease liabilities, less cash and cash equivalents) at the end of the respective period divided by total equity. Gearing ratio was not applicable to the Group as at 31st March 2026 and 30th September 2025 as the Group did not have net debt on both dates.

FOREIGN CURRENCY EXPOSURE

Since the Group's business activities are solely operated in Hong Kong and mainly denominated in Hong Kong Dollars, the Directors consider that the Group's risk in foreign exchange is insignificant.

CAPITAL COMMITMENTS

The Group had no significant capital commitments as at 31st March 2026 (30th September 2025: HK\$Nil).

CONTINGENT LIABILITIES

The Group had no significant contingent liabilities as at 31st March 2026 (30th September 2025: HK\$Nil).

MATERIAL ACQUISITIONS OR DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

There was no material acquisition or disposal of subsidiaries, associates and joint ventures by the Group during the six months ended 31st March 2026.

SIGNIFICANT INVESTMENTS

As at 31st March 2026, the Group did not hold any significant investments or capital assets.



CHARGES ON THE GROUP'S ASSETS

As at 31st March 2026, the Group had no charges on the Group's assets.

EMPLOYEES AND REMUNERATION POLICIES

As at 31st March 2026, the Group had a total headcount of 61 full-time employees (31st March 2025: 48 full-time employees). The Group's employee benefit expenses mainly include salaries, wages, discretionary bonus, other staff benefits and contributions to retirement schemes. Remuneration is determined by reference to the market conditions and the performance, qualification and experience of individual employee.

Furthermore, the Company has adopted a share option scheme as an incentive or reward for the eligible participants for their contribution to the Group, and provides continuous training to its employees to improve their skills and develop their potential.

DIVIDEND

The Board has resolved not to declare the payment of an interim dividend for the six months ended 31st March 2026 (six months ended 31st March 2025: HK\$Nil).

EVENTS AFTER THE REPORTING PERIOD

The Board is not aware of any significant events requiring disclosure that have occurred after 31st March 2026 and up to the date of this report.

Corporate Governance and Other Information

DISCLOSURE OF INTERESTS

(A) INTERESTS AND SHORT POSITIONS OF DIRECTORS AND CHIEF EXECUTIVE IN THE SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND ITS ASSOCIATED CORPORATIONS

As at 31st March 2026, none of the Directors and the Chief Executives had any other interests or short positions in any shares, underlying shares or debentures of the Company or its associated corporation (within the meaning of Part XV of the Securities and Futures Ordinance (the “SFO”)) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were required, pursuant to Section 352 of the SFO, to be entered in the register referred to therein; or which were required, pursuant to Rules 5.48 to 5.67 of the GEM Listing Rules relating to securities transactions by the Directors, to be notified to the Company and the Stock Exchange.

(B) INTERESTS OF SUBSTANTIAL SHAREHOLDERS OF THE COMPANY

As at 31st March 2026, so far as is known to the Directors, the person and entity (not being a Director or the chief executive of the Company) had, or were deemed to have, interests or short positions (directly or indirectly) in the Shares or underlying Shares that would fall to be disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO were as follows:

Long position in the Shares

Name of shareholder	Capacity	Nature of interests	Number of Shares held	Percentage of interest in the Company
Jantix Management Limited (Note)	Beneficial owner	Personal interest	532,800,000	53.3%
Mr. Lui (Note)	Interest in a controlled corporation	Corporate interest	532,800,000	53.3%
Yuen Sin Yee Claudia	Beneficial owner	Personal interest	192,200,000	19.2%

Note: Jantix Management Limited is the beneficial owner of 532,800,000 Shares, representing 53.3% of the Company’s issued share capital. Jantix Management Limited is wholly owned by Mr. Lui.

Save as disclosed above and so far as is known to the Directors, as at 31st March 2026, the Directors were not aware of any other entity which or person (other than a Director or the chief executive of the Company) who had, or was deemed to have, interests or short positions in the Shares or underlying Shares that had been disclosed to the Company and the Stock Exchange under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO.



SHARE OPTION SCHEME

A share option scheme of the Company (the “**Share Option Scheme**”) was approved and conditionally adopted by the then sole Shareholder by way of written resolutions on 16th January 2018. The Share Option Scheme became effective on the Listing Date. For the principal terms of the Share Option Scheme, please refer to “D. Share Option Scheme” in Appendix IV to the prospectus of the Company dated 23rd January 2018.

No options were granted, exercised, cancelled or lapsed by the Company under the Share Option Scheme during the six months ended 31st March 2026 and there were no outstanding share options under the Share Option Scheme during the period from the Listing Date to 31st March 2026. The number of options available for grant under the Share Option Scheme was 100,000,000 as at 1st October 2025 and as at 31st March 2026.

COMPETING INTERESTS

None of the Directors or the controlling shareholders (as defined in the GEM Listing Rules) of the Company or any of their respective close associates (as defined in the GEM Listing Rules) had any business or interest in a business that competed or might compete with the business of the Group and had or might have any other conflicts of interest with the Group during the six months ended 31st March 2026.

CORPORATE GOVERNANCE CODE

The Company endeavours to adopt prevailing best corporate governance practices. During the six months ended 31st March 2026, the Company had complied with all the code provisions of the Corporate Governance Code as contained in Part 2 of Appendix C1 to the GEM Listing Rules.

DIRECTORS’ SECURITIES TRANSACTIONS

The Company has adopted the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules (the “**Required Standard of Dealings**”) as its own code of conduct governing the securities transactions by the Directors. The Company had made specific enquiries of all the Directors and each of them has confirmed that he/she had complied with the Required Standard of Dealings during the six months ended 31st March 2026.

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

During the six months ended 31st March 2026, the Company did not redeem any of its listed securities, nor did the Company and any of its subsidiaries purchase or sell such securities.

AUDIT COMMITTEE

The financial information contained in this report has not been audited by the independent auditor of the Company. Pursuant to Rule 5.28 of the GEM Listing Rules, the Company established the audit committee (the “**Audit Committee**”) with written terms of reference aligned with the code provisions set out in Part 2 of Appendix C1 to the GEM Listing Rules. The primary duties of the Audit Committee are to review and supervise the financial reporting process and internal control and risk management systems of the Group. As at the date of this report, the Audit Committee comprises Mr. Tang Chi Chiu (Chairperson), Mr. Lu Wai Kit and Mr. So Yiu Tung, being the independent non-executive Directors.

The Audit Committee has reviewed the unaudited condensed consolidated results of the Group for the six months ended 31st March 2026 and this report and is of the opinion that such results have been prepared in compliance with the applicable accounting standards and the requirements under the GEM Listing Rules, and that adequate disclosures have been made.

By Order of the Board
EDICO Holdings Limited
Donati Chan Yi Mei Amy
Chief Executive Officer

Hong Kong, 29th May 2026

As at the date of this report, the executive Directors are Mrs. Donati Chan Yi Mei Amy (Chief Executive Officer) and Mr. Ip Tsz King; the non-executive Director is Ms. Ma Chui Ki Venus; and the independent non-executive Directors are Mr. Lu Wai Kit, Mr. Tang Chi Chiu and Mr. So Yiu Tung.