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UBoT

UBoT Holding Limited
優博控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8529)

INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 30 JUNE 2026

CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE "STOCK EXCHANGE")

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

*This announcement, for which the directors of UBoT Holding Limited (the "**Company**") collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the "**GEM Listing Rules**") for the purpose of giving information with regard to the Company and its subsidiaries (together, the "**Group**"). The directors of the Company (the "**Directors**"), having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this announcement 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 announcement misleading.*

INTERIM RESULTS

The board (the "**Board**") of Directors (the "**Director(s)**") of UBoT Holding Limited (the "**Company**", together with its subsidiaries, the "**Group**") is pleased to present the unaudited condensed consolidated interim results of the Group for the six months ended 30 June 2026 (the "**Period**"), together with the comparative unaudited figures for the six months ended 30 June 2025 (the "**Corresponding Period**"), as follows:

INTERIM CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the six months ended 30 June 2026

		Six months ended 30 June	
		2026	2025
	Notes	***HK$'000***	*HK$'000*
		(unaudited)	(unaudited)
Revenue	4	**115,047**	90,412
Cost of sales		**(68,903)**	(57,251)
Gross profit		**46,144**	33,161
Other income		**71**	221
Other gains and losses		**1,652**	2,591
Reversal of impairment losses on financial assets		**8**	45
Administrative expenses		**(17,086)**	(15,944)
Selling and distribution expenses		**(13,295)**	(10,479)
Research and development expenses		**(2,681)**	(1,900)
Finance costs		**(2,393)**	(2,343)
Profit before taxation	5	**12,420**	5,352
Income tax expense	6	**(940)**	(82)
Profit for the period, attributable to owners of the Company		**11,480**	5,270
Other comprehensive income (expense)			
Item that may be reclassified to profit or loss:			
Exchange differences arising on translation of foreign operations		**74**	(543)
Other comprehensive income (expense) for the period		**74**	(543)
Total comprehensive income for the period, attributable to owners of the Company		**11,554**	4,727
Earnings per share	7		
Basic *(HK cents)*		**2.24**	1.03
Diluted *(HK cents)*		**2.23**	1.03

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Notes	**As at 30 June 2026** ***HK$'000*** **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Non-current assets			
Property, plant and equipment		**78,131**	70,043
Right-of-use assets		**8,875**	11,773
Deferred tax assets		**352**	511
Deposits and prepayments	9	**1,311**	3,463
		88,669	85,790
Current assets			
Inventories		**76,245**	62,876
Trade and other receivables, deposits and prepayments	9	**72,223**	62,866
Financial assets at fair value through profit or loss ("**FVTPL**")		**15,076**	14,810
Cash and cash equivalents		**9,380**	4,471
		172,924	145,023
Current liabilities			
Trade and other payables	10	**74,131**	61,479
Contract liabilities		**442**	333
Income tax provision		**563**	41
Lease liabilities		**5,924**	6,340
Bank borrowings	11	**85,464**	71,862
		166,524	140,055
Net current assets		**6,400**	4,968
Total assets less current liabilities		**95,069**	90,758

	Notes	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
Non-current liabilities			
Lease liabilities		**4,554**	7,405
Other payables	10	**59**	59
		4,613	7,464
Net assets		**90,456**	83,294
Capital and reserves			
Share capital	12	**514**	512
Reserves		**89,942**	82,782
Total equity		**90,456**	83,294

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the six months ended 30 June 2026

1. GENERAL INFORMATION

UBoT Holding Limited (the "**Company**") was incorporated and registered as an exempted company with limited liability in the Cayman Islands under the Companies Act (as revised) of the Cayman Islands on 7 February 2022 and its shares have been listed on GEM of The Stock Exchange of Hong Kong Limited on 3 June 2024 (the "**Listing**").

The Company is controlled by Sino Success Ventures Limited ("**Sino Success**") and Busy Trade Limited ("**Busy Trade**") collectively. Sino Success is wholly-owned by Mr. Tong Yuen To ("**Mr. Tong**"), an executive director of the Company, and Busy Trade is owned by Mr. Tang Ming, Ms. Tang Wai Ling, Mr. Tang Chak Leung and Mr. Tang Chak Man (collectively as "**Tang Family**", Mr. Tong and Tang Family collectively referred to as the "**Controlling Shareholders**").

The Company is an investment holding company and its subsidiaries (collectively referred to as the "**Group**"), are primarily engaged in the research and development, manufacturing and sales of back-end semiconductor transport media and Micro-Electro-Mechanical-System ("**MEMS**") and sensor packaging.

The interim condensed consolidated financial statements are presented in Hong Kong dollars ("**HK$**"), which is different from the functional currency of the Company, United States dollars ("**US$**"). The directors of the Company consider that presenting the interim condensed consolidated financial statements in HK$ is preferable when controlling and monitoring the performance and financial position of the Group.

2. BASIS OF PREPARATION

The interim condensed consolidated financial statements have been prepared in accordance with International Accounting Standard 34 "Interim Financial Reporting" issued by the International Accounting Standards Board ("**IASB**") as well as the applicable disclosure requirements of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited.

The interim condensed consolidated interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2025.

3. ACCOUNTING POLICIES

The interim condensed consolidated financial statements have been prepared on the historical cost basis except for financial assets at FVTPL, which are measured at fair values, as appropriate.

Application of amendments to IFRS Accounting Standards

In the current interim period, the Group has applied the following amendments to a IFRS Accounting Standard issued by the IASB, for the first time, which are mandatorily effective for the Group's annual period beginning on 1 January 2026 for the preparation of the Group's interim condensed consolidated financial statements:

Amendments to IFRS 9 and IFRS 7	Amendments to the Classification and Measurement of Financial Instruments
Amendments to IFRS 9 and IFRS 7	Contracts Referencing Nature-dependent Electricity
Amendments to IFRS Accounting Standards	Annual Improvements to IFRS Accounting Standards – Volume 11

The application of the amendments to IFRS Accounting Standards in the current interim period has had no material impact on the Group's financial positions and performance for the current and prior periods and/or on the disclosures set out in these interim condensed consolidated financial statements.

4. REVENUE AND SEGMENT INFORMATION

(i) Disaggregation of revenue from contracts with customers

		Six months ended 30 June	
		2026	2025
	Notes	***HK$'000***	*HK$'000*
		(unaudited)	(unaudited)
Type of goods – at a point in time			
Sales of tray and tray related products	a	**111,220**	87,513
Sales of carrier tape and reel	a	**2,961**	1,740
Sales of MEMS and sensor packaging	b	**866**	1,159
		115,047	90,412
Geographical markets			
Southeast Asia	c	**42,083**	28,827
People's Republic of China ("**PRC**")		**42,026**	27,968
Taiwan		**20,349**	19,276
United States of America and Europe		**2,050**	9,051
Hong Kong, Korea and Japan		**8,539**	5,290
		115,047	90,412

Notes:

(a) These revenue has been classified as revenue under back-end semiconductor transport media segment in the segment information.

(b) These revenue has been classified as revenue under MEMS and sensor packaging segment in the segment information.

(c) Revenue from Southeast Asia includes that from the Philippines which amounted to HK$9,814,000 for the six months ended 30 June 2026 (six months ended 30 June 2025: HK$7,740,000).

(ii) Performance obligations for contracts with customers

Revenue is recognised when control of the goods has been transferred to customers, being when the goods have been shipped to the designated location (delivery). Following the delivery, the customer has full discretion over the manner of distribution and price to sell the goods, has the primary responsibility when on selling the goods and bears the risks of obsolescence and loss in relation to the goods. The normal credit term is 90 days upon delivery.

There are no remaining performance obligations (unsatisfied or partially unsatisfied) as at the end of each reporting period.

(iii) Segment information

Information reported to the chief executive of the Company, being the chief operating decision maker, for the purposes of resource allocation and assessment of segment performance focuses on types of goods or services delivered or provided. This is also the basis upon which the Group is organised. No operating segments identified by the chief operating decision maker have been aggregated in arriving at the reportable segments of the Group.

The Group's reportable and operating segments under IFRS 8 "Operating Segments" are as follows:

- Back-end semiconductor transport media – Manufacture and sale of back-end semiconductor transport media products, including JEDEC tray, carrier tape and other accessories

- MEMS and sensor packaging – Manufacture and sale of MEMS and sensor products packages

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

For the six months ended 30 June 2026 (unaudited)

	Back-end semiconductor transport media *HK$'000*	**MEMS and sensor packaging** *HK$'000*	**Elimination** *HK$'000*	**Consolidated** *HK$'000*
Revenue				
External sales	**114,181**	**866**	**–**	**115,047**
Inter-segment sales	**110**	**–**	**(110)**	**–**
	114,291	**866**	**(110)**	**115,047**
Segment profit/(loss)	**25,871**	**(315)**	**1**	**25,557**
Other gains and losses				**1,697**
Central administrative costs				**(12,778)**
Finance costs				**(2,056)**
Profit before taxation				**12,420**

For the six months ended 30 June 2026 (unaudited)

	Back-end semiconductor transport media *HK$'000*	**MEMS and sensor packaging** *HK$'000*	**Elimination** *HK$'000*	**Consolidated** *HK$'000*
Amounts included in the measure of segment profit or loss or segment assets:				
Additions to non-current assets	**11,825**	**92**	**–**	**11,917**
Depreciation of property, plant and equipment	**5,298**	**209**	**–**	**5,507**
Reversal of impairment losses on trade receivables recognised in profit or loss	**8**	**(16)**	**–**	**(8)**
Research and development expenses	**2,628**	**53**	**–**	**2,681**

For the six months ended 30 June 2025 (unaudited)

	Back-end semiconductor transport media *HK$'000*	MEMS and sensor packaging *HK$'000*	Elimination *HK$'000*	Consolidated *HK$'000*
Revenue				
External sales	89,253	1,159	–	90,412
Inter-segment sales	105	–	(105)	–
	89,358	1,159	(105)	90,412
Segment profit	17,765	(248)	(1)	17,516
Other gains and losses				2,629
Bank interest income				2
Central administrative costs				(12,857)
Finance costs				(1,938)
Profit before taxation				5,352

For the six months ended 30 June 2025 (unaudited)

	Back-end semiconductor transport media *HK$'000*	MEMS and sensor packaging *HK$'000*	Elimination *HK$'000*	Consolidated *HK$'000*
Amounts included in the measure of segment profit or loss or segment assets:				
Additions to non-current assets	15,085	8	–	15,093
Depreciation of property, plant and equipment	3,776	219	–	3,995
Reversal of impairment losses on trade receivables recognised in profit or loss	(18)	(27)	–	(45)
Research and development expenses	1,900	–	–	1,900

(iv) Geographical information

Information about the Group's non-current assets is presented based on the location of the assets.

	As at 30 June 2026 *HK$'000* **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Hong Kong	**2,040**	2,745
PRC (excluding Hong Kong)	**78,544**	74,529
Southeast Asia (excluding the Philippines)	**19**	3
The Philippines	**6,555**	6,162
United States of America	**–**	2
	87,158	83,441

Note: Non-current assets excluded financial instruments and deferred tax assets.

(v) Information about major customers

The revenue from customers individually contributing over 10% of the total revenue of the Group during each of the periods is as follows:

	Six months ended 30 June	
	2026 *HK$'000* **(unaudited)**	2025 *HK$'000* (unaudited)
Customer I		
Revenue from back-end semiconductor transport media	**17,756**	17,073
Revenue from MEMS and sensor packaging	**36**	95
	17,792	17,168
Customer II		
Revenue from back-end semiconductor transport media	**16,724**	–*
Customer III		
Revenue from back-end semiconductor transport media	**12,775**	–*
Customer IV		
Revenue from back-end semiconductor transport media	**11,717**	9,151
	59,008	26,319

* The revenue from these customers did not contribute over 10% of the total revenue of the Group during that period.

5. PROFIT BEFORE TAXATION

Profit before taxation has been arrived at after charging:

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Auditors' remuneration	**200**	200
Depreciation of property, plant and equipment	**5,507**	3,995
Depreciation of right-of-use assets	**3,116**	2,550
Total depreciation	**8,623**	6,545
Directors' remuneration	**4,644**	4,095
Other staff costs		
– Salaries and other benefits	**30,453**	26,093
– Retirement benefit scheme contributions	**4,152**	3,361
– Share-based payments	**–**	235
Total staff costs *(Note i)*	**39,249**	33,784
Cost of inventories recognised as costs of sales *(Note ii)*	**68,903**	57,251
Legal and professional fee	**2,786**	2,646

Notes:

(i) Other staff costs of HK$20,534,000 (unaudited) and HK$15,115,000 (unaudited) were capitalised as cost of inventories for the six months ended 30 June 2026 and 2025, respectively, the remaining staff costs were recognised in administrative expenses, selling and distribution expenses and research and development expenses.

(ii) Cost of inventories included cost of materials amounting to HK$31,415,000 (unaudited) and HK$24,921,000 (unaudited) for the six months ended 30 June 2026 and 2025, respectively.

6. INCOME TAX EXPENSE

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Income tax expense comprises:		
PRC Enterprise Income Tax		
– Current period	**755**	11
– Under provision in prior period	**–**	16
Singapore Corporate Income Tax		
– Current period	**7**	6
– Over provision in prior period	**–**	(2)
Deferred tax	**178**	51
	940	82

7. EARNINGS PER SHARE

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

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Earnings:		
Earnings for the period attributable to owners of the Company for the purpose of calculating basic and diluted earnings per share	**11,480**	5,270

	Six months ended 30 June	
	2026	2025
	(unaudited)	(unaudited)
Number of shares:		
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	**512,837,100**	512,500,000
Effect of dilutive potential ordinary share options	**1,511,908**	–
Weighted average number of ordinary shares for the purpose of diluted earnings per share	**514,349,008**	512,500,000

For the six months ended 30 June 2025, the calculation of diluted earnings per share excluded the potential exercise of the Company's share options, as their exercise price exceeded the average market share price during the period.

8. DIVIDENDS

During the six months ended 30 June 2026, a final dividend of HK0.9 cents per share in respect of the year ended 31 December 2025 (six months ended 30 June 2025: nil) was declared and paid to shareholders of the Company. The aggregate amount of the final dividend declared and paid in the interim period amounted to HK$4,623,000 (six months ended 30 June 2025: nil).

On 26 August 2026, the Directors approved an interim dividend in respect of the six months ended 30 June 2026 of HK1.0 cents per share amounting to HK$5,140,750 in aggregate. Such interim dividends will be paid in cash on 29 September 2026 to the shareholders whose names appear on the Company's register of members on 16 September 2026.

9. TRADE AND OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	As at 30 June 2026 *HK$'000* **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Trade receivables	**50,123**	46,241
Less: Allowance for credit losses	**(1,001)**	(992)
	49,122	45,249
Other receivables and deposits *(Note a)*	**6,518**	4,696
Value added tax recoverable	**4,641**	3,651
Prepayments paid to suppliers	**3,941**	4,428
Prepaid expenses	**9,312**	8,305
	24,412	21,080
Less: Rental deposits under non-current assets	**(1,159)**	(1,838)
Less: Prepayment for acquisition of property, plant and equipment under non-current assets	**(152)**	(1,625)
Amount shown under current assets	**72,223**	62,866

Note:

(a) Included in other receivables and deposits of nil (unaudited) and HK$95,000 (audited) as at 30 June 2026 and 31 December 2025, respectively, representing amount due from 東莞柏輝玩具有限公司 ("**Dongguan Baihui**"). Dongguan Baihui is wholly-owned by Tang Family. The amount represented the electricity bills paid on behalf for Dongguan Baihui by the Group for the electricity utilised by Dongguan Baihui as the electric power company only provided one electricity meter for the area where Dongguan Baihui and the Group's factories are located.

The Group grants credit terms to customers for a period ranging from 90 days from the invoice date for trade receivables. The following is an aged analysis of trade receivables, net of allowance for doubtful debts, presented based on the invoice date at the end of each reporting period:

	As at 30 June 2026 ***HK$'000*** **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Within 30 days	**23,583**	20,567
31 days to 60 days	**17,389**	16,209
61 days to 90 days	**7,097**	6,688
91 days to 180 days	**920**	1,600
Over 180 days	**133**	185
	49,122	45,249

The trade receivables financing with banks at each of the end of reporting period was as follows:

	As at 30 June 2026 ***HK$'000*** **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Carrying amount of trade receivables financing	**36,313**	29,544
Carrying amount of associated borrowings *(Note 11)*	**(31,928)**	(24,645)
Net position	**4,385**	4,899

10. TRADE AND OTHER PAYABLES

	As at 30 June 2026 ***HK$'000*** **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Trade payables	**51,724**	39,883
Payroll and retirement benefit plan payables	**6,253**	6,104
Provision for long services payments	**59**	59
Accrued expenses	**4,980**	5,305
Accrued shipping and freight-outbound fees	**2,084**	2,342
Payables for acquisition of property, plant and equipment	**3,861**	3,263
Others	**5,229**	4,582
Total	**74,190**	61,538
Analysis for reporting purpose as:		
Non-current liabilities	**59**	59
Current liabilities	**74,131**	61,479
	74,190	61,538

The credit period on purchases from suppliers is ranging from 0–120 days or payable upon delivery.

The following is an aging analysis of trade payables presented based on the invoice date:

	As at 30 June 2026 *HK$'000* **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Within 30 days	**13,383**	10,264
31 days to 60 days	**8,089**	6,499
61 days to 90 days	**9,990**	3,884
91 days to 180 days	**14,897**	7,951
Over 180 days	**5,365**	11,285
	51,724	39,883

11. BANK BORROWINGS

	As at 30 June 2026 *HK$'000* **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Bank borrowings:		
Secured	**51,760**	44,250
Bank overdraft	**1,776**	2,967
Trade receivables financing *(Note 9)*	**31,928**	24,645
	85,464	71,862
The carrying amounts of the above borrowings that contain a repayment on demand clause (shown under current liabilities) but repayable*:		
Within one year	**74,008**	58,713
Within a period of more than one year but not exceeding two years	**3,452**	3,449
Within a period of more than two years but not exceeding five years	**8,004**	9,700
	85,464	71,862

* The amounts due are based on scheduled repayment dates set out in the loan agreements.

Bank borrowings carry variable interest at 2.1% to 7.3% (year ended 31 December 2025: 4.4% to 7.5%) per annum during the six months ended 30 June 2026. The weighted average effective interest rate on bank borrowings as at 30 June 2026 and 31 December 2025 was 5.5% and 5.5% per annum, respectively. The Group's bank borrowings carry interests at margins over Hong Kong Interbank Offer Rate, the bank's US$ best lending rate or the bank's HK$ best lending rate, as appropriate.

As at 30 June 2026 and 31 December 2025, bank borrowings with carrying amount of HK$53,536,000 (unaudited) and HK$47,217,000 respectively, are secured by:

- Life insurance policy entered into by the Company and a subsidiary of the Group.

12. SHARE CAPITAL

	Number of shares	**Par value** *HK$*	**Share capital** *HK$*
Authorised share capital of the Company:			
At 1 January 2025 (audited), 30 June 2025 (unaudited), 1 January 2026 (audited) and 30 June 2026 (unaudited)	50,000,000,000	0.001	50,000,000

	Number of ordinary shares	**Share capital** *HK$*
Issued and fully paid share capital of the Company:		
At 1 January 2025 (audited), 30 June 2025 (unaudited) and 1 January 2026 (audited)	512,500,000	512,500
Exercise of share options	1,320,000	1,320
As at 30 June 2026 (unaudited)	513,820,000	513,820

13. CAPITAL COMMITMENTS

As at the end of the current interim period, the Group was committed to acquire some property, plant and equipment for its manufacturing and sales operation of HK3,137,000 (unaudited) (31 December 2025: HK$1,922,000 (audited)).

MANAGEMENT DISCUSSION AND ANALYSIS

INDUSTRY REVIEW

The global semiconductor industry delivered exceptional performance in first half of 2026, extending the record momentum of 2025. According to the World Semiconductor Trade Statistics ("**WSTS**"), worldwide semiconductor sales amounted to US$702 billion for the six months ended 30 June 2026, 102% higher than in the corresponding period of 2025. Growth was broad-based, with memory products expanding by 305% year-on-year and logic products by 45%, propelled above all by sustained worldwide investment in artificial intelligence ("**AI**") infrastructure, high-performance computing and advanced memory technologies.[1]

Momentum further accelerated during the six months ended 30 June 2026 (the "**Period**"). The Semiconductor Industry Association ("**SIA**") reported global semiconductor sales of US$403.3 billion in the second quarter of 2026, representing an increase of 35.1% compared to the first quarter, while global semiconductor sales of US$134.5 billion in June 2026 rose 123.6% year-on-year. Each major regional markets recorded positive year-on-year growth, fully reflected both the depth and the breadth of global chip demand.[2]

BUSINESS REVIEW

The Group is a globally renowned participant in the back-end semiconductor transport media industry, specialising in the precision manufacturing of engineering plastics. Its core capabilities span the design, development, manufacture and global distribution of tray and tray-related products, carrier tape and related products, such as reel, together with the provision of Micro-Electro-Mechanical System ("**MEMS**") and sensor packaging. With a portfolio of more than 1,700 product specifications engineered to defined thermal, mechanical and physical performance parameters, the Group has established a strong reputation among international semiconductor industry participants, including integrated device manufacturers ("**IDMs**"), fabless semiconductor enterprises and assembly and packaging test houses.

A defining strength of the Group is its geographically diversified manufacturing platform. Two established production facilities in Dongguan, Guangdong Province, the PRC, together with a production facility in the Philippines, form a tri-site production network spanning two of the world's most strategically consequential semiconductor regions, allowing the Group to serve a global customer base with resilience and flexibility, and to respond readily as customers diversify their sourcing.

The Group performed strongly during the Period, with revenue increasing by approximately 27.2% to approximately HK$115.0 million as compared with the six months ended 30 June 2025 (the "**Corresponding Period**"), extending the growth trajectory established in the preceding year. The results rested on the continued progression of the business towards greater economies of scale: record global chip shipments translated into higher consumption of transport media at customers' assembly, testing and packaging sites, while the ramp-up of the Philippines production facility and the progressive realisation of automation-driven efficiencies added further operating leverage. Growth was principally volume-led, with demand broad-based across each of the Group's principal markets.

The revenue base remained well diversified by geography. Southeast Asia and the Mainland China continue to stand as the Group's two largest markets and recorded the strongest momentum during the Period – the former reflecting the sustained expansion of multinational customers' assembly, testing and packaging footprints across the region, the latter the continuing localisation of the PRC semiconductor supply chain. Both trends align squarely with the Group's dual-country manufacturing strategy. The market in Taiwan, China performed steadily, and the Group continued to serve customers in the United States, Europe, Hong Kong (China), Korea and Japan. Notwithstanding the evolving global trade policy environment, the Group's direct exposure to the United States market remains limited, and its global customer base and supply chain have insulated its operations from any material effect of prevailing trade measures.

The Group's products fall into three categories: (i) tray and tray-related products; (ii) carrier tape and related products; and (iii) MEMS and sensor packaging.

Tray and Tray-related Products

Tray and tray-related products are precision-engineered containers for the storage and transport of semiconductor components throughout the manufacturing and distribution cycle. The segment remained the Group's principal revenue contributor, with revenue of approximately HK$111.2 million, or approximately 96.7% of the Group's total revenue during the Period, representing marked growth over the Corresponding Period. The increase was driven chiefly by higher shipment volumes across substantially all of the Group's principal markets amid the surge in semiconductor output, while average selling prices held broadly stable, reflecting the Group's pricing discipline and the strength of underlying volume demand.

Demand was led by applications in memory (semiconductors for data storage), electric vehicles, communications and power supply products, complemented by growing requirements from AI data centre and high-performance computing applications. Growth was particularly pronounced in the Mainland China, where supply chain localisation and record integrated circuit exports sustained heavy consumption of transport media, and across the Southeast Asian corridor, where customers continued to enlarge their assembly, testing and packaging operations. The Group's two production units in Dongguan, Guangdong Province, the PRC, the breadth of its portfolio and its long-standing customer relationships continued to anchor its competitive position in this core market.

Carrier Tape and Reel

Carrier tape and reel serves principally as a protective medium for semiconductor devices, including power discrete devices, optoelectronics, integrated circuits and sensors. The segment remained the Group's fastest-growing business representing an increase by 70.2% as compared with the Corresponding Period, with revenue for the Period of approximately HK$3.0 million, or approximately 2.6% of total revenue of the Group during the Period, underpinned by the Philippines production facility, which is now fully in mass production and capable of manufacturing carrier tape and reel products independently for customers across Southeast Asia.

The Group continued to widen the segment's specification portfolio and customer base, extending its reach beyond its foundation accounts in the Philippines into the Mainland China and other Southeast Asian markets. Management retains full confidence in the segment's medium- to long-term prospects and continues to regard carrier tape and related products as the Group's second growth engine, supported by the structural expansion of the global carrier tape market and the Group's strengthening regional manufacturing capability.

MEMS and Sensor Packaging

The MEMS and sensor packaging segment provides specialised encasements that facilitate electrical connections for signal transmission to the circuit boards of electronic devices while shielding MEMS and sensors from harmful external elements and the effects of ageing. The segment developed steadily during the Period from its modest base, contributing revenue of approximately HK$0.9 million, or approximately 0.8% of the total revenue of the Group during the Period. The Group continued to invest in research and development, advancing its own branded sensor products, with a view to broadening the portfolio and opening differentiated revenue opportunities over time.

OUTLOOK

The outlook for the global semiconductor industry remains favourable for the second half of 2026. Incorporating second-quarter results, WSTS estimates that the worldwide semiconductor market will reach approximately US$1.66 trillion in 2026, representing annual growth of approximately 108%, an upward revision of 18 percentage points from its Spring 2026 forecast, and to expand further to approximately US$2.1 trillion in 2027. Memory is expected to remain the principal growth driver, with full-year revenue forecast to rise by approximately 302%, and the Americas and Asia Pacific are expected to lead regional growth.[1]

The semiconductor packaging industry is similarly poised for sustained expansion, with SEMI projecting semiconductor test equipment and assembly and packaging equipment sales to extend their growth through 2028 to US$20.8 billion and US$8.6 billion respectively[3]. While the concentration of growth in memory and AI-related applications may produce variation across product categories and end markets, the sustained build-out of assembly, testing and packaging capacity across Asia should generate recurring demand for the Group's tray and tray-related products and carrier tape and related products.

The Group enters the second half of 2026 with a diversified manufacturing footprint, an established global customer base and a growing portfolio of back-end semiconductor transport media products. Demand is expected to remain volume-driven, supporting steady growth for the remainder of the year.

Strategically, the Group will continue to deepen its manufacturing capabilities and advance production automation. Building on the full-scale mass production of carrier tape and related products in the Philippines, the Group will proceed with the planned extension of that facility's product scope to include tray and tray-related products, transforming it into a comprehensive production hub for Southeast Asia, thereby enhancing regional service capability, shortening delivery lead times and affording customers greater sourcing flexibility. In parallel, following the commissioning of automated packing lines, the Group will implement its automation programme in phases across the facilities in Dongguan, Guangdong Province, the PRC and the Philippines – with growing emphasis on the linkage between production lines and warehousing – progressing towards fully automated, "lights-out" manufacturing and securing further gains in productivity, quality consistency and cost competitiveness.

The Group will also expand its product portfolio through innovation, broadening the specifications and customer base of its carrier tape business to develop it into a meaningful second growth engine, while pressing ahead with research and development in MEMS and sensor packaging, including its own branded sensor products. Underpinning these initiatives is a disciplined approach to capital allocation – reinvesting judiciously in capacity, automation and product development while delivering sustainable returns to shareholders – and continued supply chain resilience through a multiple-sourcing strategy for key raw materials, including engineering plastics, supported by a global reliable supplier network.

Looking ahead, the Board remains mindful of the principal risks facing the Group, among them the cyclicality inherent in the semiconductor industry and the possibility of demand normalisation following an extended period of exceptional growth, together with trade policy developments, raw material cost inflation and foreign exchange fluctuations. The Board nonetheless remains confident that the Group's diversified manufacturing footprint, broad customer base, extensive product portfolio and disciplined execution position it well to navigate these uncertainties and to deliver sustainable growth over the medium to long term.

[1] Global Semiconductor Market records exceptional growth in Q2 2026, World Semiconductor Trade Statistics

[2] Global Semiconductor Sales Increase 35.1% from Q1 2026 to Q2 2026, Semiconductor Industry Association

[3] Global Semiconductor Equipment Sales Forecast to Reach a Record $229 Billion in 2028, SEMI

FINANCIAL REVIEW

Revenue

During the Period, the Group recorded revenue of HK$115.0 million, representing an increase of approximately 27.2% compared to the HK$90.4 million of the Corresponding Period. This was primarily attributed to the increase in sale of tray and tray related products.

Cost of sales

During the Period, cost of sales increased by approximately 20.2% to HK$68.9 million (Corresponding Period: HK$57.3 million), which was due to the increase in production activities in line with the increase in sales volume and revenue of the Group during the Period.

Gross profits and gross profit margin

During the Period, gross profit increased by approximately 38.9% to HK$46.1 million (Corresponding Period: HK$33.2 million), as a result of the increase in revenue. The gross profit margin for the Period was 40.1% (Corresponding Period: 36.7%). The increase in gross profit margin was primarily attributable to the enhancement of the production efficiency due to (i) increase in the utilisation rate; and (ii) the gradual implementation of the automation of the production facilities during the Period.

Administrative expenses

During the Period, administrative expenses increased by approximately 7.5% to HK$17.1 million (Corresponding Period: HK$15.9 million).

Selling and distribution expenses

During the Period, selling and distribution expenses increased by approximately 26.7% to HK$13.3 million (Corresponding Period: HK$10.5 million), which was contributed by the increase in marketing effort during the Period to achieve an increase in sales volume and revenue.

Profit for the Period

The Group recorded a profit for the Period of HK$11.5 million, as compared to the profit of HK$5.3 million for the Corresponding Period.

Liquidity, financial resources and capital structure

The Group has adopted a prudent financial management approach towards its cash management and thus maintained a healthy liquidity position for the Period. To manage liquidity risk, the Board closely monitors the Group's liquidity position to ensure that the liquidity structure of the Group's assets, liabilities and other commitments can meet its funding requirements from time to time.

As at 30 June 2026, the Group had cash and cash equivalents of HK$9.4 million (as at 31 December 2025: HK$4.5 million), ensuring sufficient liquidity to support ongoing operations and strategic initiatives. The current ratio of 1.0 times (as at 31 December 2025: 1.0 times) and gearing ratio of 0.9 time (as at 31 December 2025: 0.9 time) of the Group further underscore its robust financial health.

The issued share capital of the Company comprised 513,820,000 ordinary shares of nominal value of HK$0.001 each as at 30 June 2026.

The Group's bank borrowings increased from HK$71.9 million as at 31 December 2025 to HK$85.5 million as at 30 June 2026. The Group's bank borrowings carried variable interest at 2.1% to 7.3% per annum during the Period (year ended 31 December 2025: 4.4% to 7.5% per annum).

Property, plant and equipment

Property, plant and equipment of the Group as at 30 June 2026 increased to HK$78.1 million from HK$70.0 million as at 31 December 2025, primarily due to the increase in acquisition of moulds during the Period.

Net current assets

Net current assets of the Group as at 30 June 2026 increased to HK$6.4 million from HK$5.0 million as at 31 December 2025.

Trade and other receivables, deposits and prepayment

Trade receivables of the Group as at 30 June 2026 increased to HK$49.1 million from HK$45.2 million as at 31 December 2025.

Trade and other payables

The credit period on purchases from suppliers is ranging from 0–120 days or payable upon delivery. Trade payables of the Group as at 30 June 2026 increased to HK$51.7 million from HK$39.9 million as at 31 December 2025.

Pledge of assets

As at 30 June 2026, the Group had no pledge of assets.

Capital commitments

As at 30 June 2026, the Group was committed to acquire property, plant and equipment for its manufacturing and sales operation of HK$3.1 million (31 December 2025: HK$1.9 million). Details of capital commitments of the Group are set out in note 13 to the unaudited interim condensed consolidated financial statements.

Contingent liabilities

As at 30 June 2026, the Group did not have any outstanding guarantees or other material contingent liabilities.

Material acquisition and disposal of subsidiaries, associates companies and joint ventures

During the Period, the Group did not have any material acquisition or disposal of subsidiaries, associates or joint ventures.

Significant investments held by the Group

The Group did not have any significant investments held during the Period.

Foreign currency risk

Majority of the Group's revenue is denominated in US$ and RMB. However, the Group has certain trade and other receivables, trade and other payables, bank balances, bank overdrafts and bank borrowings that are denominated in foreign currencies relative to functional currencies of the respective group entities. As a result, the Group is exposed to fluctuations in foreign exchanges rate.

The Group currently does not have a foreign exchange hedging policy. However, the management of the Group monitors foreign exchange exposure and will consider hedging significant foreign exchange exposure should the need arise.

EMPLOYEES AND REMUNERATION POLICIES

As at 30 June 2026, the Group had a total of 378 employees (31 December 2025: 368). The Group's remuneration policies are aligned with relevant legislation, market conditions, and employee performance. Employees are compensated based on their job responsibilities, skills, expertise, experience, and prevailing market trends. All employees are also eligible for discretionary bonuses, which are awarded based on individual performance. The Group regularly reviews its remuneration policies and packages, making necessary adjustments to ensure they remain in line with industry standards.

INTERIM DIVIDEND

The Board has declared an interim dividend of HK1.0 cent per Share for the six months ended 30 June 2026. It is expected that the interim dividend will be paid on 29 September 2026. The Group is not aware of any arrangement under which a shareholder has waived or agreed to waive any dividends.

The record date for determining the entitlement to the interim dividend is 16 September 2026. For determining the shareholder entitlement to the interim dividend, the register of members of the Company will be closed from 14 September 2026 to 16 September 2026 (both days inclusive), during which period no transfer of shares of the Company will be registered. In order to qualify for the interim dividend, all transfer documents of shares accompanied by the relevant share certificates must be lodged with the Company's Hong Kong Share Registrar, Boardroom Share Registrars (HK) Limited, at 2103B, 21/F, 148 Electric Road, North Point, Hong Kong not later than 4:30 p.m. on 11 September 2026.

COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE

The Board is committed to achieving and maintaining high standards of corporate governance practices and procedures. The Board believes that good corporate governance practices are essential to enhance stakeholders' confidence and support. Save for the deviation from code provision C.2.1 of the corporate governance code as set out in appendix C1 to the GEM

Listing Rules (“**CG Code**”) as disclosed below, during the Period, the Company has complied with the code provisions prescribed in the establishment and implementation of the corporate governance guidelines containing principles and code provisions of the CG Code.

Pursuant to code provision C.2.1 of the CG Code, the roles of chairman and chief executive officer should be separate and should not be performed by the same individual. However, the Group does not have a separate chairman and chief executive officer and Mr. Tong is currently performing both roles. With his extensive experience in the semiconductor industry and precision engineered plastics manufacturing, Mr. Tong is responsible for the overall strategic planning and general management of the Group and his knowledge and insight has been instrumental to the growth and expansion of the business of the Group since the founding of the Group. The Board believes that it is in the best interest of the Group to have Mr. Tong taking up both the role of chairman and chief executive officer for continued effective management and business development of the Group. The Board considers that the balance of power and authority between the Board and the management can still be maintained under the current structure, and therefore, the Directors consider that such deviation from the code provision C.2.1 of the CG Code is appropriate under such circumstance.

COMPETING INTERESTS

None of the Directors, the Controlling Shareholders and their respective close associates (as defined in the GEM Listing Rules) directly or indirectly competes or may compete with the business of the Group and has or may have any other conflict of interest with the Group during the Period.

CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted a code of conduct regarding securities transactions by the Directors on terms which are the same as the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules. The Company has confirmed, having made specific enquiry of the Directors, that all the Directors have complied with the required standards of dealings throughout the Period. The Company was not aware of any non-compliance during the Period.

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

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the listed Shares during the Period.

SIGNIFICANT EVENTS AFTER THE REPORTING PERIOD

There were no significant events that might materially affect the Group after 30 June 2026 and up to the date of this announcement.

AUDIT COMMITTEE AND REVIEW OF INTERIM RESULTS

The Company has established an audit committee (the "**Audit Committee**") with specific written terms of reference formulated in accordance with the requirements of Rules 5.28 to 5.29 of the GEM Listing Rules. The Audit Committee currently consists of all the three independent non-executive Directors, namely Mr. Chan Oi Fat, Ms. Ma Jay Suk Lin and Mr. Wong Lok Man. Mr. Chan Oi Fat is the chairman of the Audit Committee.

The Company has engaged the external auditor of the Company, Moore CPA Limited ("**Moore**"), to review the Group's unaudited interim condensed consolidated financial statements for the Period. Based on Moore's review, nothing has come to Moore's attention that causes Moore to believe that the unaudited interim condensed consolidated financial statements are not prepared, in all material respects, in accordance with IFRS Accounting Standards.

The Audit Committee has reviewed the unaudited interim consolidated results of the Group for the Period with the management and is of the view that such results comply with the applicable accounting standards, the requirements under the GEM Listing Rules and other applicable legal requirements, and that adequate disclosures have been made.

PUBLICATION OF INTERIM RESULTS AND INTERIM REPORT

This announcement is published on the websites of the Stock Exchange (www.hkexnews.hk) and the Company (www.ubot.com.hk). The interim report of the Company for the six months ended 30 June 2026 containing all the information required by the GEM Listing Rules will be published on the above websites in accordance with the GEM Listing Rules.

By order of the Board
UBoT Holding Limited
Tong Yuen To
Chairman and Executive Director

Hong Kong, 26 August 2026

As at the date of this announcement, the Board comprises Mr. Tong Yuen To, Mr. Chan Kai Leung, Mr. Shek Kam Pun and Mr. Tam Ming Wa as executive Directors; Mr. Wong Tsz Lun as non-executive Director and Mr. Chan Oi Fat, Ms. Ma Jay Suk Lin and Mr. Wong Lok Man as independent non-executive Directors.

This announcement will remain on the "Latest Listed Company Information" page of the website of The Stock Exchange of Hong Kong Limited (www.hkexnews.hk) for at least 7 days from the date of its publication and on the website of the Company (www.ubot.com.hk).