SuperRobotics Holdings Limited

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(Stock Code: 8176)

INTERIM REPORT
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 report, for which the directors (the "**Directors**" and each, a "**Director**") of SuperRobotics Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") collectively and individually accept 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 enquires, 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.*

This report, containing the full text of the 2026 Interim Report of the Company, complies with the relevant requirements of the GEM Listing Rules in relation to information to accompany preliminary announcement of interim results. Printed version of the Company's 2026 Interim Report will be delivered to the shareholders of the Company and available for viewing on the Stock Exchange's website at http://www.hkexnews.hk and the Company's website at http://www.superrobotics.com.hk on 31 August 2026.

INTERIM RESULTS

The board of Directors of the Company (the "**Board**") is pleased to present the unaudited condensed consolidated results of the Group for the six months ended 30 June 2026 together with the comparative figures for the corresponding period in 2025 as follows:

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

		Unaudited for the six months ended 30 June	
		2026	2025
	Notes	***HK$'000***	*HK$'000*
Revenue	*4*	**8,152**	5,129
Cost of sales		**(2,389)**	(1,731)
Gross profit		**5,763**	3,398
Other revenue	*5*	**34**	48
Reversal of impairment loss recognised in respect of trade receivable		–	944
Loss arising on change in fair value of financial assets at fair value through profit or loss		–	(254)
Other gains and losses, net	*6*	**(43)**	1,432
Selling and distribution costs		**(116)**	(131)
Administrative expenses		**(5,537)**	(5,829)
Profit/(loss) from operations	*7*	**101**	(392)
Finance costs	*8*	**(4,764)**	(11,671)
Loss before income tax		**(4,663)**	(12,063)
Income tax expense	*9*	–	(145)
Loss for the period		**(4,663)**	(12,208)

	Notes	Unaudited for the six months ended 30 June **2026** ***HK$'000***	2025 *HK$'000*
Other comprehensive loss for the period			
Item that may be reclassified subsequently to profit or loss:			
Exchange differences on translating foreign operations		**(5,875)**	(4,971)
Total comprehensive loss for the period		**(10,538)**	(17,179)
Loss for the period attributable to:			
Owners of the Company		**(3,400)**	(5,768)
Non-controlling interests		**(1,263)**	(6,440)
		(4,663)	(12,208)
Total comprehensive loss for the period attributable to:			
Owners of the Company		**(4,789)**	(7,206)
Non-controlling interests		**(5,749)**	(9,973)
		(10,538)	(17,179)
Loss per share			
– Basic and diluted *(HK cents)*	*11*	**(0.48)**	(0.92)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Notes	**As at 30 June 2026 HK$'000 (unaudited)**	As at 31 December 2025 HK$'000 (audited)
ASSETS			
Non-current assets			
Property, plant and equipment	*12*	**–**	–
Deposits paid for acquisition of property, plant and equipment		**650**	650
Financial assets at fair value through profit or loss		**1,200**	1,200
		1,850	1,850
Current assets			
Inventories		**19**	–
Trade receivables	*13*	**12,521**	32,564
Deposits, prepayments and other receivables		**3,774**	1,707
Restricted bank balances		**69**	306
Cash and cash equivalents		**4,230**	8,043
		20,613	42,620
Total assets		**22,463**	44,470
EQUITY AND LIABILITIES			
Capital and reserves attributable to owners of the Company			
Share capital	*14*	**71,550**	71,550
Reserves		**(152,128)**	(147,339)
Capital deficiencies attributable to owners of the Company		**(80,578)**	(75,789)
Non-controlling interests		**(57,910)**	(93,990)
Total capital deficiencies		**(138,488)**	(169,779)

	Notes	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
LIABILITIES			
Current liabilities			
Trade payables	*15*	**3,655**	9,728
Accruals and other payables		**22,075**	34,409
Amount due to a related party		**3,156**	2,261
Amounts due to directors		**18**	74
Amount due to a related company		**3,100**	–
Other borrowings		**–**	160,207
Contract liabilities		**123**	118
		32,127	206,797
Non-current liability			
Amount due to a related company		**4,727**	4,727
Interest payables		**–**	102
Other borrowings		**124,097**	2,623
		128,824	7,452
Total liabilities		**160,951**	214,249
Total equity and liabilities		**22,463**	44,470
Net current liabilities		**(11,514)**	(164,177)
Net liabilities		**(138,488)**	(169,779)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 June 2026

	Capital deficiencies attributable to owners of the Company							
	Share capital *HK$'000*	Share premium *HK$'000*	Contributed surplus *HK$'000*	Translation reserve *HK$'000*	Accumulated losses *HK$'000*	Sub-total *HK$'000*	Non-controlling interests *HK$'000*	Total capital deficiencies *HK$'000*
As at 1 January 2026 (audited)	**71,550**	**509,721**	**40,969**	**(12,886)**	**(685,143)**	**(75,789)**	**(93,990)**	**(169,779)**
Loss for the period	**–**	**–**	**–**	**–**	**(3,400)**	**(3,400)**	**(1,263)**	**(4,663)**
Other comprehensive loss for the period:								
Exchange differences on translating foreign operations	**–**	**–**	**–**	**(1,389)**	**–**	**(1,389)**	**(4,486)**	**(5,875)**
Total comprehensive loss for the period	**–**	**–**	**–**	**(1,389)**	**(3,400)**	**(4,789)**	**(5,749)**	**(10,538)**
Contribution from non-controlling interests	**–**	**–**	**–**	**–**	**–**	**–**	**41,829**	**41,829**
As at 30 June 2026 (unaudited)	**71,550**	**509,721**	**40,969**	**(14,275)**	**(688,543)**	**(80,578)**	**(57,910)**	**(138,488)**

	Capital deficiencies attributable to owners of the Company							
	Share capital *HK$'000*	Share premium *HK$'000*	Contributed surplus *HK$'000*	Translation reserve *HK$'000*	Accumulated losses *HK$'000*	Sub-total *HK$'000*	Non-controlling interests *HK$'000*	Total capital deficiencies *HK$'000*
As at 1 January 2025 (audited)	60,746	507,186	38,991	(10,718)	(673,539)	(77,334)	(84,615)	(161,949)
Loss for the period	—	—	—	—	(5,768)	(5,768)	(6,440)	(12,208)
Other comprehensive loss for the period:								
Exchange differences on translating foreign operations	—	—	—	(1,438)	—	(1,438)	(3,533)	(4,971)
Total comprehensive loss for the period	—	—	—	(1,438)	(5,768)	(7,206)	(9,973)	(17,179)
Issue of new shares by way of debt capitalisation	4,554	2,641	—	—	—	7,195	—	7,195
As at 30 June 2025 (unaudited)	65,300	509,827	38,991	(12,156)	(679,307)	(77,345)	(94,588)	(171,933)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

Six months ended 30 June

	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Net cash generated from/(used in) operating activities	**6,762**	(884)
Net cash generated from/(used in) investing activities	**32**	(334)
Net cash used in financing activities	**(11,007)**	(2,033)
Net decrease in cash and cash equivalents	**(4,213)**	(3,251)
Cash and cash equivalents at the beginning of the reporting period	**8,043**	14,038
Effects of foreign exchange rate changes	**400**	239
Cash and cash equivalents at the end of the reporting period	**4,230**	11,026

NOTES

1. GENERAL INFORMATION

SuperRobotics Holdings Limited (the "**Company**") was incorporated in the Cayman Islands and with effect from 22 April 2014, the Company deregistered in the Cayman Islands and continued in Bermuda with limited liability. The Company's shares are listed on GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

The principal activities of the Company and its subsidiaries (collectively referred to as the "**Group**") are the provision of engineering products and related services (the "**Engineering Business Operations**") and sales of goods operations (the "**Sales of Goods Operations**").

The unaudited condensed consolidated financial statements (the "**Interim Financial Information**") are presented in units of thousands of Hong Kong dollar (HK$'000), unless otherwise stated, which is the same as the functional currency of the Company.

2. BASIS OF PREPARATION

The Interim Financial Information have been prepared in accordance with HKAS 34 *Interim Financial Reporting* issued by the Hong Kong Institute of Certified Public Accountants (the "**HKICPA**") as well as the applicable disclosures required by the Rules Governing the Listing of Securities on GEM of the Stock Exchange.

The preparation of the Interim Financial Information in conformity with HKAS 34 requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a year-to-date basis. Actual results may differ from these estimates.

The Interim Financial Information contains unaudited condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the publication of the 2025 annual financial statements. The Interim Financial Information and notes thereon do not include all of the information required for a full set of consolidated financial statements prepared in accordance with HKFRS Accounting Standards. The Interim Financial Information should be read in conjunction with the Group's annual financial statements for the year ended 31 December 2025.

The financial information relating to the financial year ended 31 December 2025 that is included in the Interim Financial Information as comparative information does not constitute the Company's statutory annual financial statements for that financial year but is derived from those financial statements. Statutory financial statements for the year ended 31 December 2025 are available from the Company's registered office.

During the six months ended 30 June 2026, the Group incurred a net loss of approximately HK$4,663,000 (six months ended 30 June 2025: HK$12,208,000). As at 30 June 2026, the Group had capital deficiencies of approximately HK$138,488,000 (as at 31 December 2025: HK$169,779,000) and net current liabilities of approximately HK$11,514,000 (as at 31 December 2025: HK$164,177,000) including cash and cash equivalents of approximately HK$4,230,000 (as at 31 December 2025: HK$8,043,000) and other borrowings of approximately HK$124,097,000 (as at 31 December 2025: HK$162,830,000).

These conditions indicate the existence of material uncertainties which may cast significant doubt about the ability of the Group to continue as a going concern.

In view of these circumstances, the directors have given careful consideration to the future liquidity and performance of the Group and its available sources of financing in assessing whether the Group will have sufficient financial resources to continue as a going concern. Certain plans and measures have been taken to mitigate the liquidity pressure and improve its financial position which include, but not limited to, the following:

(i) On 15 March 2026, the Group entered into a new facility agreement with 惠州市金達勝投資有限公司 (Huizhou Jindasheng Investment Limited*) ("**HJIL**"), who is a non-controlling shareholder of the Group's certain subsidiaries. Under the new facility agreement, HJIL agreed to lend the Group with an amount of approximately RMB142,658,000 (equivalent to HK$164,685,000) to repay the outstanding principal amounts of several borrowings and relevant interest payables indebted to HJIL. The facilities are secured by the entire equity interest in a non-wholly owned subsidiary of the Group, 深圳市安澤智能機器人有限公司 ("**Anzer**"). The new facility will be a non-interest bearing borrowing and will be matured 3 years after the agreement date.

(ii) The management of the Company has actively taken measures to improve operating results and net cash inflows of the Group's Engineering Business in Hong Kong and the People's Republic of China (the "**PRC**") including but not limited to increase sales order for its Engineering Business.

(iii) The Group will continue to source additional funding from external resources and/or fundraising opportunities.

In the current interim period, the Group has applied the following amendments to the HKFRS Accounting Standards issued by the HKICPA for the first time, which are mandatorily effective for the annual period beginning on 1 January 2026 for the preparation of the Group's Interim 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
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards －Volume 11

The application of the amendments to HKFRS Accounting Standards has had no material impact on the Group's financial position and financial performance for the current and/or prior periods and/or on the disclosure set out in the Interim Financial Information.

The Group has not applied any new and amendments to the HKFRS Accounting Standards that have been issued but not yet effective for the current accounting period.

* *for identification purpose only*

3. OPERATING SEGMENTS

The Group's operating segments have been determined based on the information reported to and reviewed by the executive directors, being the Group's chief operating decision-maker (the "**CODM**"), which are used for the purposes of assessing performance and making strategic decisions. The Group's operating segment is structured and managed separately according to the nature of their operations, and the products and services they provide. Each of the Group's operating segments represent a strategic business unit that offers products and services subject to risks and returns that are different from those of other operating segments. The Group currently has two operating segments:

(a) Engineering Business Operations; and

(b) Sales of Goods Operations.

Segment information about these operations is presented as below:

An analysis of the Group's revenue and results by operating segments

	Segment revenue For the six months ended		**Segment results For the six months ended**	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025
	HK$'000	*HK$'000*	***HK$'000***	*HK$'000*
	(unaudited)	(unaudited)	**(unaudited)**	(unaudited)
Engineering Business Operations	**7,530**	5,119	**4,795**	3,997
Sales of Goods Operations	**622**	10	**(1,866)**	(553)
	8,152	5,129	**2,929**	3,444
Reconciliation from segment results to loss before income tax				
Unallocated corporate income			**546**	733
Unallocated corporate expenses			**(3,374)**	(4,569)
Finance costs			**(4,764)**	(11,671)
Loss before income tax			**(4,663)**	(12,063)

Segment revenue reported above represents revenue generated from external customers. There were no inter-segment sales for both years.

Segment results represent the profit earned/(loss suffered) by each segment without allocation of central administrative expenses, other partial losses, other partial operating expenses under the heading of "unallocated corporate expenses", finance costs, other partial revenue and other gains under the heading of "unallocated corporate income". This is the measure reported to the CODM for the purposes of resource allocation and performance assessment.

An analysis of the Group's financial position by operating segments

	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
ASSETS		
Segment assets		
– Engineering Business Operations	**14,542**	33,589
– Sales of Goods Operations	**2,325**	3,979
Total segment assets	**16,867**	37,568
Unallocated assets	**5,596**	6,902
	22,463	44,470

	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
LIABILITIES		
Segment liabilities		
– Engineering Business Operations	**26,114**	30,170
– Sales of Goods Operations	**107**	116
Total segment liabilities	**26,221**	30,286
Unallocated liabilities	**134,730**	183,963
	160,951	214,249

For the purposes of resource allocation and performance assessment between segments:

- all assets are allocated to reportable segments, other than deposits paid for property, plant and equipment, bond receivables, partial deposits, prepayment and other receivables, partial cash and cash equivalents, partial property, plant and equipment for central administrative purposes; and

- all liabilities are allocated to reportable segments, other than interest payables, amount due to a related company, other borrowings and partial accruals and other payables.

Other segment information

	Engineering Business Operations		Sales of Goods Operations		Unallocated		Consolidated	
	For the six months ended		For the six months ended		For the six months ended		For the six months ended	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
	HK$'000	*HK$'000*	***HK$'000***	*HK$'000*	***HK$'000***	*HK$'000*	***HK$'000***	*HK$'000*
	(unaudited)	(unaudited)	**(unaudited)**	(unaudited)	**(unaudited)**	(unaudited)	**(unaudited)**	(unaudited)
Amounts included in the measure of segment results or segment assets:								
Impairment losses (reversed)/recognised under expected credit loss model, net of reversal:								
– trade receivables	**–**	(944)	**–**	–	**–**	–	**–**	(944)
Reversal of slow-moving inventories	**–**	(723)	**–**	–	**–**	–	**–**	(723)
Additions to property, plant and equipment	**–**	–	**–**	368	**–**	–	**–**	368
Depreciation of property, plant and equipment	**–**	–	**–**	25	**–**	–	**–**	25
Amounts regularly provided to the CODM but not included in the measure of segment results or segment assets:								
Bank interest income	**–**	–	**–**	–	**–**	(4)	**–**	(4)
Interest income from bond receivables	**–**	–	**–**	–	**(32)**	(43)	**(32)**	(43)
Finance costs	**–**	–	**–**	–	**4,764**	11,671	**4,764**	11,671

Geographical information

Information about the Group's revenue from external customers, presented based on geographical location of the customers, and information about the Group's non-current assets (excluded financial instruments), presented based on geographical location of the assets are detailed below:

	Revenue from external customers		Non-current assets (excluded financial instruments)	
	For the six months ended			
	30 June 2026	30 June 2025	**30 June 2026**	31 December 2025
	HK$'000	*HK$'000*	***HK$'000***	*HK$'000*
	(unaudited)	(unaudited)	**(unaudited)**	(audited)
PRC	**7,530**	5,119	**–**	–
Hong Kong	**622**	10	**–**	–
	8,152	5,129	**–**	–

Information about major customers

Details of the customers individually representing 10% or more of the Group's revenue are as follows:

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Customer A	**7,530**	–
Customer B	**–**	4,754

Except for disclosed above, no other customers contributed 10% or more to the Group for both periods.

4. REVENUE

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Provision of engineering products and related services	**7,530**	5,119
Sale of goods	**622**	10
	8,152	5,129

5. OTHER REVENUE

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Interest income	**32**	47
Sundry income	**2**	1
	34	48

6. OTHER GAINS AND LOSSES, NET

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Gain on modification of financial liabilities	–	728
Reversal of write-down of slow moving inventories	–	723
Loss on early repayment of other borrowings	**(556)**	—
Exchange loss, net	–	(18)
Waiver of accrued former directors' fee	**513**	–
Others	–	(1)
	(43)	1,432

7. PROFIT/(LOSS) FROM OPERATIONS

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Profit/(loss) from operations has been arrived at after charging:		
Depreciation on property, plant and equipment	–	25
Staff costs (including directors' emoluments):		
— salaries and other allowances	**2,310**	2,191
— contributions to retirement benefits scheme	**131**	63

8. FINANCE COSTS

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Interests on other borrowings	**4,764**	11,671

9. INCOME TAX EXPENSE

Hong Kong Profits Tax has been provided for at the rate of 16.5% for both periods on the estimated assessable profit for the period. The Group's subsidiaries in PRC are subject to the PRC Enterprise Income Tax at a rate of 25% on the estimated assessable profit for both periods.

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
PRC Enterprise Income Tax		
– Current tax	–	145

No provision for Hong Kong Profits Tax has been made for both periods as the Group did not have estimated assessable profit arising in Hong Kong.

No provision for PRC Enterprise Income Tax has been made for the six months ended 30 June 2026 as the Group did not have any estimated assessable profit arising in PRC.

10. INTERIM DIVIDEND

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

11. LOSS PER SHARE

	For the six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Loss for the period attributable to owners of the Company	**(3,400)**	(5,768)

	For the six months ended 30 June	
	2026	2025
	'000	*'000*
	(unaudited)	(unaudited)
Weighted average number of ordinary shares for the purpose of basic and diluted loss per share	**715,501**	628,848

The Group had no potential dilutive ordinary shares in issue for both periods. The basic and diluted loss per share are the same for both periods.

12. PROPERTY, PLANT AND EQUIPMENT

During the six months ended 30 June 2026, no additions to property, plant and equipment were recognised, (six months ended 30 June 2025: additions of HK$368,000 to property, plant and equipment).

13. TRADE RECEIVABLES

The ageing analysis of trade receivables (net of allowance for credit losses) presented based on the earliest of either invoice date or revenue recognition date is as follows:

	As at 30 June 2026 *HK$'000* **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
0 – 30 days	**7,092**	26,702
31 – 60 days	**–**	172
61 – 90 days	**16**	–
Over 90 days	**5,413**	5,690
	12,521	32,564

The Group allows credit periods to customers up to a maximum of 12 months.

14. SHARE CAPITAL

	Number of shares '000	Amount HK$'000
Ordinary shares of HK$0.10 each (2025: HK$0.10 each)		
Authorised:		
As at 1 January 2025 (audited), as at 31 December 2025 (audited), as at 1 January 2026 (audited) and as at 30 June 2026 (unaudited)	**4,950,000**	**495,000**
Issued and fully paid:		
As at 1 January 2025 (audited)	607,464	60,746
Issue of new shares by way of debt capitalisation *(note)*	108,037	10,804
As at 31 December 2025 (audited), as at 1 January 2026 (audited) and as at 30 June 2026 (unaudited)	**715,501**	**71,550**

Note:

On 7 April 2025, the Company completed to allot and issue total of 45,537,129 new shares of HK$0.174 per settlement share to settle in full of unsecured borrowings and relevant interests payables due by the Group in accordance with the settlement deed with the total amounts of approximately HK$7,923,000. The difference between fair value of new ordinary shares and settled amounts of approximately HK$728,000 was recognised in contributed surplus as shareholders' contribution.

On 4 August 2025, the Company completed to allot and issue total of 62,500,000 new shares of HK$0.120 per settlement share to Tai Dong Holding Limited to settle partial amounts due by the Group with the total amounts of approximately HK$7,500,000. The difference between fair value of new ordinary shares and settled amounts of approximately HK$1,250,000 was recognised in contributed surplus as shareholder's contribution.

15. TRADE PAYABLES

The following is an aging analysis of trade payables presented based on the earliest of either invoice date or date of delivery of goods:

	As at 30 June 2026	As at 31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
0 – 30 days	**3,471**	9,575
31 – 60 days	**–**	–
61 – 90 days	**–**	–
Over 90 days	**184**	153
	3,655	9,728

The credit period is normally granted from suppliers up to 120 days.

16. COMMITMENTS

The Group does not have significant capital commitment as at 30 June 2026 and as at 31 December 2025.

17. MAJOR NON-CASH TRANSACTIONS

The Group entered into the following major non-cash investing and financing activities which are not reflected in the unaudited condensed consolidated statement of cash flows:

On 7 April 2025, the Company allotted and issued a total of 45,537,129 new shares of HK$0.174 per settlement share to settle in full unsecured loans outstanding to the borrowers with a total amount of approximately HK$7,923,000.

On 15 March 2026, the Group completed to lend an amount of approximately RMB142,658,000 (equivalent to HK$158,519,000) under new facilities agreement to repay the outstanding principal amounts of several borrowings and relevant interest payables indebted to HJIL.

During the period ended 30 June 2026, certain trade receivables with the amounts of RMB4,300,000 (equivalents to HK$4,903,000) were directly paid to HJIL to settle the borrowings.

18. CONTINGENT LIABILITIES

The Group does not have any significant contingent liability as at 30 June 2026 and as at 31 December 2025.

19. EVENTS AFTER THE REPORTING PERIOD

There is no significant events subsequent to the end of the reporting period.

MANAGEMENT DISCUSSION AND ANALYSIS

Business review

The Group is principally engaged in the provision of engineering products and related services (the "**Engineering Business Operations**"), as well as the sales of goods operations (collectively, the "**Sales of Goods Operations**").

For the Engineering Business Operations, the Group offers robotic products. For the provision of engineering-related services, the Group provides equipment installation, support and maintenance services for robotics and automation systems.

During the period under review, the revenue of the Engineering Business has increased by 47.1% and contributed a total revenue of approximately HK$7.5 million (for the six months ended 30 June 2025: approxiamtely HK$5.1 million) to the total turnover of the Group.

During the period under review, for the Sales of Goods Operations, the revenue has contributed a total revenue of approximately HK$0.6 million (for the six months ended 30 June 2025: approxiamtely HK$0.01 million) to the total turnover of the Group.

Financial review

For the six months ended 30 June 2025, the Group recorded a revenue of approximately HK$8.1 million (for the six months ended 30 June 2025: approximately HK$5.1 million), of which approximately HK$7.5 million (for the six months ended 30 June 2025: approximately HK$5.1 million) and HK$0.6 million (for the six months ended 30 June 2025: approximately HK$10,400) were generated from the Engineering Business Operations and the Sales on Goods Operations respectively.

The Engineering Business Operations in aggregate contributed approximately HK$7.5 million to the revenue of the Group, representing approximately 92.4% of the Group's turnover, while the Sales of Goods Operations contributed approximately HK$0.6 million to the turnover of the Group, representing approximately 7.6% of the Group's turnover.

For the six months ended 30 June 2025, the gross profit was approximately HK$5.8 million (for the six months ended 30 June 2025: gross profit of approximately HK$3.4 million) and the gross profit margin was approximately 70.7% (for the six months ended 30 June 2025: gross profit margin of 66.3%).

For the six months ended 30 June 2026, other income was approximately HK$34,000 (for the six months ended 30 June 2025: approximately HK$48,000), which is mainly attributable to interest income.

The other gains and losses (net) amounted to a net losses of approximately HK$43,000 for the six months ended 30 June 2026 (for the six months ended 30 June 2025: net income of approximately HK$1.4 million) which mainly consists of a gain on waiver of accrued director's fee approximately HK$513,000 and loss on early repayment of other borrowings approximately HK$556,000.

The selling and distribution costs was approximately HK$116,000 for the six months ended 30 June 2026 (for the six months ended 30 June 2025: approximately HK$131,000), representing an decrease of approximately 11.5% over the corresponding period in 2025. The decrease is mainly due to a reduction in marketing expenses of Engineering Business.

The administrative expenses was approximately HK$5.5 million for the six months ended 30 June 2026 (for the six months ended 30 June 2025: approximately HK$5.8 million), representing a decrease of approximately 5.0% over the corresponding period in 2025. Such decrease was mainly attributed to a reduction in expenses attributed to legal and professional fees.

The finance costs was approximately HK$4.8 million for the six months ended 30 June 2026 (for the six months ended 30 June 2025: approximately HK$11.7 million), representing a decrease of approximately 61.3% over the corresponding period in 2025. Such decrase was mainly attributed to a decrease of interest on other borrowings.

Loss attributable to owners of the Company amounted to approximately HK$3.4 million for the six months ended 30 June 2026 (for the six months ended 30 June 2025: approximately HK$5.8 million, representing a decrease of approximately 41.3% over the corresponding period in 2025.). Such decrease attributable to owners of the Company was mainly attributable to an increase in revenue and significant decrease in finance costs.

LIQUIDITY AND FINANCIAL RESOURCES

As at 30 June 2026, the Group had a total secured borrowing of approximately HK$124.1 million (for the financial year ended 31 December 2025: approximately HK$162.8 million), which was secured by equity shares of a non-wholly owned subsidiary indirectly held by the Company, interest free and will mature between one to three years, denominated in RMB.

As at 30 June 2026, the Group has a restricted bank balances of approximately HK$69,000 (for the financial year ended 31 December 2025: approximately HK$306,000) in relation to labour disputes. Restricted bank balances and bank balances earns interest at floating rates based on daily bank deposit rates. The restricted bank balances are deposited with creditworthy banks with no recent history of default. The Group's restricted bank balances were placed with banks in the PRC and were denominated in RMB, which is subject to foreign exchange control regulations of the PRC.

As at 30 June 2026, the Group had total assets of approximately HK$22.5 million (for the financial year ended 31 December 2025: approximately HK$44.5 million), including cash and cash equivalents of approximately HK$4.2 million (31 December 2025: approximately HK$8.0 million).

SHARE CAPITAL

Details of the movements in the share capital of the Company during the period under review are set out in the unaudited condensed consolidated statement of changes in equity on page 6 and note 14 to the consolidated financial statements respectively.

GEARING RATIO

Gearing ratio is not meaningful as the Group has capital deficiencies attributable to owners of the Company as at 30 June 2026 and 31 December 2025.

FOREIGN EXCHANGE RISK

The Group has not used any foreign currency derivative instruments to hedge its exposure to foreign exchange risk. However, the management monitors closely the exposures and will consider hedging the exposures should the need arise.

EMPLOYEES

As at 30 June 2026, the Group had 19 employees, (as at 30 June 2025: 11 employees). Total staff costs for the six months ended 30 June 2026 amounted to approximately HK$2.4 million (for the six months ended 30 June 2025: approximately HKD2.2 million). Their remuneration, promotion and salary are assessed based on job responsibilities, work performance, professional experiences and the prevailing industry practices. The employees in Hong Kong joined the mandatory provident fund scheme and the employees in the PRC joined the national statutory social security insurance scheme.

SIGNIFICANT INVESTMENT

The Group did not have any significant investment during the six months ended 30 June 2026.

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

There was no material acquisition and disposal of subsidiaries, associates and joint ventures during the six months ended 30 June 2026.

OUTLOOK

In 2025 and the first half year of 2026, the Group consolidated its strengths in engineering and automation production, maintaining a strong market position. With technology evolving rapidly and customer demand rising, the Group continued to prioritize product quality improvement and technological innovation, delivering competitive solutions that enhances customer value.

Following the official launch of AI development and cloud computing in late 2024, these initiatives became the cornerstone of growth of our Group throughout 2025 and the first half year of 2026. They not only expanded the Group's business scope but also established new revenue streams. In addition, the Group has entered into the smart home sector, leveraging AI and IoT integration to meet rising consumer demand for intelligent living solutions.

The Group also expanded into trading and retail operations, creating synergies between technology and commerce. By applying cloud computing and big data analytics, the Group strengthened its retail business, enabled more precise consumer insights, optimized supply chain management, and improved operational efficiency. This diversification balanced our industrial, enterprise, and consumer markets, reinforcing long-term sustainability.

Artificial Intelligence Development

- China's AI market is projected to generate over RMB600 billion annually in economic value by 2030.
- Adoption rate stands at 41%, below the global average, but with significant growth potential.
- Only 9% of Chinese enterprises achieve >10% revenue growth through AI, compared to 19% globally.
- In 2025 and the first half year of 2026, the company focused on:
    - Deepening AI-business integration.
    - Expanding talent cultivation and training.
    - Delivering intelligent solutions to improve efficiency, reduce costs, and enhance user experience.

Cloud Computing Development

- By 2027, China's cloud computing market is expected to exceed RMB2.1 trillion.

- Intelligent computing power is forecasted to grow at a 52.3% CAGR over the next five years.

- National initiatives such as "Eastern Data Western Computing" and intelligent computing center construction are reshaping infrastructure.

- In 2025 and the first half year of 2026, the Group:

  - Developed efficient, secure, and flexible cloud services.

  - Formed strategic partnerships to strengthen technical capabilities.

  - Increased R&D initiatives to maintain competitiveness.

Smart Home Development

- Smart home technology emerged as a major consumer trend, integrating AI, IoT, and cloud services.

- Urbanization and rising middle-class consumption fueled demand for smart appliances, home automation, and intelligent security systems.

- In 2025 and the first half year of 2026, the Group:

  - Developed AI-powered smart home solutions for convenience, energy efficiency, and safety.

  - Integrated smart home offerings with cloud platforms for seamless connectivity.

  - Positioned itself as a trusted provider of intelligent living solutions.

Trading and Retail Expansion

- In 2026, the Group is looking to create new channels under the retail expansion.

- By leveraging cloud computing and big data analytics, the Group enhanced retail efficiency, improved customer engagement, and strengthened market competitiveness.

- Retail expansion will create new revenue channels and reinforce the Group's developed growth strategy.

Strategic Direction

In 2026, the Group will continue to increase R&D and deepen its commitment to AI, cloud computing, smart home, trading, and retail.

- Artificial Intelligence:
  - Expand industry-specific applications in automotive, healthcare, logistics, and manufacturing.
  - Enhance monetization models to close the gap with global leaders.
- Cloud Computing:
  - Scale services to capture market expansion beyond RMB 2 trillion.
  - Leverage national computing initiatives to optimize resources and strengthen infrastructure.
- Smart Home:
  - Build a fully integrated ecosystem combining AI, IoT, and cloud.
  - Expand product lines to meet diverse consumer needs, from security to lifestyle automation.
- Trading and Retail:
  - In 2026, the Group will deepen investment in retail operations, applying more resources to strengthen consumer insights, supply chain efficiency, and digital transformation.
  - Enhance trading operations to complement technology-driven businesses.
  - Explore cross-border opportunities, ensuring compliance and global competitiveness.
  - Position the company as a comprehensive intelligent solutions and commerce leader.

2025 and the first half year of 2026 marked years of consolidation and diversification, with AI, cloud computing, smart home, trading, and retail forming new growth engines. Looking ahead to the later half of 2026, the Group will continue to pursue an innovation-driven and diversified strategy, ensuring leadership in global competition and advancing toward the vision of becoming a comprehensive intelligent solutions and commerce leader.

SUBSTANTIAL SHAREHOLDER'S INTERESTS AND SHORT POSITIONS IN SHARES AND UNDERLYING SHARES OF THE COMPANY

As at 30 June 2026, so far as is known to the Directors and the chief executive of the Company, the interests and short positions of the persons or corporations (other than the Directors and the chief executive of the Company) in the shares and underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the Securities and Futures Ordinance ("**SFO**") were as follows:

Name of shareholder	Nature of interests	*Notes*	Interest in shares of the Company *(Note 1)*	Interest in underlying shares of the Company *(Note 1)*	Total interest in shares of the Company *(Note 1)*	Approximate percentage of shareholding *(Notes 1 and 5)*
Su Zhituan	Interest of controlled corporation	*2*	213,925,197(L)	–	213,925,197(L)	29.90%(L)
Tai Dong New Energy Holding Limited ("**Tai Dong**")	Beneficial owner	*2*	213,925,197(L)	–	213,925,197(L)	29.90%(L)
Mr. Huang Jianhang	Beneficial owner		89,970,697(L)	–	89,970,697(L)	12.57%(L)
Mr. Yeung Kim Wai, Tony	Beneficial owner	*3*	32,890,681(L)	–	32,890,681(L)	5.04%(L)
	Interest of spouse		27,919,684(L)		27,919,684(L)	4.28%(L)
Ms. Fan Yuk Lan, Sonna	Beneficial owner	*4*	27,919,684(L)	–	27,919,684(L)	4.28%(L)
	Interest of spouse		32,890,681(L)		32,890,681(L)	5.04%(L)

Notes:

1. "L" represents long position in shares or underlying shares of the Company.

2. Tai Dong is interested in 213,925,197 shares of the Company. As Tai Dong is ultimately wholly-owned by Mr. Su Zhituan, Mr. Su Zhituan is deemed to be interested in such 213,925,197 shares of the Company.

3. Mr. Yeung is the spouse of Ms. Fan Yuk Lan, Sonna. Mr. Yeung is deemed to be interested in the same number of Shares in which Ms. Fan Yuk Lan, Sonna is interested under the SFO.

4. Ms. Fan Yuk Lan, Sonna is the spouse of Mr. Yeung Kim Wai, Tony. Ms. Fan is deemed to be interested in the same number of Shares in which Mr. Yeung Kim Wai, Tony is interested under the SFO.

5. The percentage is calculated on the basis of 715,500,728 shares in issue as at 30 June 2026.

Save as disclosed above, as at 30 June 2026, so far as is known to the Directors and the chief executive of the Company, and based on the public records filed on the website of the Stock Exchange and records kept by the Company, no other persons or corporations (other than the Directors and the chief executive of the Company) had interests or short positions in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO.

SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted its own codes of conduct regarding Directors' and relevant employees' securities transactions, namely "Code for Securities Transactions by Directors" and "Code for Securities Transactions by Relevant Employees", both of which apply to all Directors and relevant employees of the Company on terms no less exacting than the required standard of dealings set out in Rules 5.48 to 5.67 of the GEM Listing Rules.

Having made specific enquiry with each of the Directors, all Directors have confirmed that they have complied with such code and the required standard of dealings on Directors' securities transactions during the six months ended 30 June 2026.

COMPETING INTERESTS

As at 30 June 2026, none of the Directors, substantial shareholders of the Company nor any of their respective close associates (as defined in the GEM Listing Rules) had any interest in a business which causes or may cause any significant competition with the business of the Group.

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

The Company did not redeem any of its listed shares during the six months ended 30 June 2026. Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the six months ended 30 June 2026.

AUDIT COMMITTEE

The Board has established an audit committee (the "**Audit Committee**") with written terms of reference in compliance with Rules 5.28 to 5.29 of the GEM Listing Rules. As at the date of this report, the Audit Committee comprises three independent non-executive Directors, namely, Mr. Chan Koon Fat (chairman), Mr. Tam B Ray, Billy and Mr. Xu Guojun. The Group's unaudited condensed consolidated interim financial statements for the six months ended 30 June 2026 are unaudited, but have been reviewed by the Audit Committee. The Audit Committee is of the opinion that the unaudited condensed consolidated interim financial statements of the Group for the six months ended 30 June 2026 comply with applicable accounting standards, the GEM Listing Rules and that adequate disclosures have been made.

CORPORATE GOVERNANCE CODE

The Board believes that corporate governance is essential to the success of the Company. The Board is committed to maintaining corporate governance with high standard and ensuring compliance of the legal and regulatory requirements. The Company has put in place governance practices with emphasis on the integrity, quality of disclosures, transparency and accountability for the shareholders of the Company.

Throughout the six months ended 30 June 2026, the Company has complied with the code provisions in the Corporate Governance Code as set out in Part 2 to Appendix C1 to the GEM Listing Rules.

Pursuant to the code provision C.2.1 of the CG Code, the roles of chairman and chief executive officer of the Company should be separate and should not be performed by the same individual. The division of responsibilities between the chairman and the chief executive officer should be clearly established and set out in writing. The position of the chairman is held by Mr. So Man Pan. The responsibilities of the chairman of the Company are to, among others, ensure the Board to work effectively and perform its responsibilities, that all key and appropriate issues are discussed by the Board, draw up and approve the agenda for each board meeting and take into account any matters proposed by other Directors for inclusion in the agenda, as well as handling other matters as prescribed by the CG Code.

As at 30 June 2026 and up to the date of this report, the Company has not appointed a chief executive officer and is looking for a suitable candidate to act as chief executive officer in order to comply with the CG Code. The office and duties of the chief executive officer in respect of the day-to-day management of the Group's business are handled by the executive Directors collectively.

By Order of the Board
SuperRobotics Holdings Limited
So Man Pan
Chairman and Executive Director

Hong Kong, 31 August 2026

As at the date of this report, the Board comprises two executive Directors, namely Mr. So Man Pan (Chairman) and Mr. Su Zhenhui; one non-executive Director, namely Ms. Li Jiaqi; and three independent non-executive Directors, namely Mr. Tam B Ray, Billy, Mr. Chan Koon Fat and Mr. Xu Guojun.