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ETS GROUP LIMITED
易通訊集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8031)

INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 30 JUNE 2026

CHARACTERISTICS OF THE 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 (the "Directors") of ETS Group Limited (the "Company") collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of the Stock Exchange (the "GEM Listing Rules") for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this 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.

FINANCIAL SUMMARY

The Group's total revenue for the six months ended 30 June 2026 was approximately HK$35,628,000, representing a decrease of approximately 16.4% as compared with the total revenue of approximately HK$42,625,000 for the corresponding period in 2025.

Loss attributable to owners of the Company for the six months ended 30 June 2026 was approximately HK$6,962,000, representing a decrease of profit approximately 813.6% as compared with the profit attributable to owners of the Company of approximately HK$976,000 for the corresponding period in 2025.

Loss per share for the six months ended 30 June 2026 was approximately HK2.33 cents (earnings per share for six months ended 30 June 2025: HK0.33 cents).

UNAUDITED INTERIM RESULTS

The board of Directors (the "Board") of the Company is pleased to announce the unaudited consolidated results of the Company and its subsidiaries (the "Group") for the six months ended 30 June 2026 together with the comparative figures for the corresponding periods ended 30 June 2025 as follows:

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)

For the six months ended 30 June 2026

		Six months ended 30 June	
		2026	2025
	Notes	***HK$'000***	*HK$'000*
		(unaudited)	(unaudited)
Revenue	3	**35,628**	42,625
Other income		**1,356**	1,625
Employee benefits expenses	4	**(36,282)**	(37,974)
Depreciation and amortization		**(1,661)**	(1,762)
Share of loss of an associate		**–**	(129)
Other operating expenses		**(5,496)**	(3,348)
Operating (loss)/profit		**(6,455)**	1,037
Finance costs		**(101)**	(61)
(Loss)/Profit before tax	5	**(6,556)**	976
Income tax expense	6	**(406)**	–
(Loss)/Profit for the period		**(6,962)**	976
Total comprehensive (expense)/income for the period		**(6,962)**	976
(Loss)/Profit attributable to owners of the Company		**(6,962)**	976
Total comprehensive (expense)/income attributable to owners of the Company		**(6,962)**	976
(Loss)/Earnings per share attributable to owners of the Company – Basic and diluted *(HK cents)*		**(2.33)**	0.33

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNAUDITED)

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		**1,309**	442
Right-of-use asset		**3,663**	762
Intangible assets		**550**	794
Interest in an associate		**119**	119
Financial assets at fair value through profit or loss	9	**–**	–
Deferred income tax assets		**44**	44
		5,685	2,161
Current assets			
Contract assets		**570**	4,478
Trade and other receivables	10	**20,236**	10,987
Tax recoverable		**–**	169
Cash and cash equivalents	11	**49,640**	48,381
		70,446	64,015
Current liabilities			
Contract liabilities		**524**	2,254
Other payables and accruals	12	**8,476**	11,217
Current income tax liabilities		**382**	88
Borrowing		**113**	–
Lease liabilities		**1,511**	577
		11,006	14,136
Net current assets		**59,440**	49,879
Total assets less current liabilities		**65,125**	52,040

	Notes	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
Non-current liabilities			
Deferred income tax liabilities		**2**	2
Borrowing		**400**	–
Lease liabilities		**2,240**	210
		2,642	212
Net assets		**62,483**	51,828
Equity attributable to the owners of the Company			
Share capital	13	**3,547**	2,956
Share premium		**20,514**	3,488
Reserves		**38,422**	45,384
Total equity		**62,483**	51,828

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

For the six months ended 30 June 2026

	Attributable to owners of the Company					
	Share capital *HK$'000*	**Share premium** *HK$'000*	**Convertible bonds equity reserve** *HK$'000*	**Merger reserve** *HK$'000*	**Retained profits** *HK$'000*	**Total equity** *HK$'000*
Balance as at 31 December 2024 (audited) and 1 January 2025	2,956	3,488	–	25,624	28,326	60,394
Profit for the period	–	–	–	–	976	976
Other comprehensive income for the period	–	–	–	–	–	–
Total comprehensive income for the period	–	–	–	–	976	976
Balance at 30 June 2025 (unaudited)	2,956	3,488	–	25,624	29,302	61,370
Balance as at 31 December 2025 (audited) and 1 January 2026	**2,956**	**3,488**	**–**	**25,624**	**19,760**	**51,828**
Loss for the period	**–**	**–**	**–**	**–**	**(6,962)**	**(6,962)**
Other comprehensive expense for the period	**–**	**–**	**–**	**–**	**–**	**–**
Total comprehensive expense for the period	**–**	**–**	**–**	**–**	**(6,962)**	**(6,962)**
Issue of share	**591**	**17,026**	**–**	**–**	**–**	**17,617**
Balance at 30 June 2026 (unaudited)	**3,547**	**20,514**	**–**	**25,624**	**12,798**	**62,483**

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (UNAUDITED)

For the six months ended 30 June 2026

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Net cash (used in)/generated from operating activities	**(14,845)**	3,874
Net cash used in investing activities	**(52)**	(32,678)
Net cash generated from/(used in) financing activities	**16,156**	(1,166)
Net increase/(decrease) in cash, cash equivalents and bank overdrafts	**1,259**	(29,970)
Cash, cash equivalents and bank overdrafts at beginning of the period	**48,381**	49,523
Cash, cash equivalents and bank overdrafts at end of the period	**49,640**	19,553

NOTES TO THE FINANCIAL INFORMATION

For the six months ended 30 June 2026

1. GENERAL INFORMATION

The Company was incorporated in the Cayman Islands on 29 June 2011 as an exempted company with limited liability under the Companies Law of the Cayman Islands. The shares of the Company have been listed on the GEM of the Stock Exchange with effect from 9 January 2012 (the "Listing Date").

2. BASIS OF PREPARATION AND PRINCIPAL ACCOUNTING POLICIES

The Group's unaudited condensed consolidated interim financial information has been prepared in accordance with Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the applicable disclosure requirements of the GEM Listing Rules.

The accounting policies and basis adopted in preparing the unaudited condensed consolidated interim financial information were consistent with those applied for the consolidated financial statements of the Group for the year ended 31 December 2025.

The HKICPA has issued certain new and revised Hong Kong Financial Reporting Standards ("HKFRSs"). For those which are effective for accounting periods beginning on or after 1 January 2026, the adoption has no material impact on how the results and financial positions of the Group for the current and prior periods have been prepared and presented. For those which are not yet effective and have not been early adopted in prior accounting periods, the Group is in the process of assessing their impact on the Group's results and financial position.

3. SEGMENT INFORMATION AND REVENUE

The Directors review the Group's internal financial reporting and other information and also obtain other relevant external information in order to assess performance and allocate resources, and operating segment is identified with reference to these.

The reportable operating segments derive their revenue primarily from the following business units in Hong Kong:

(a) Outsourcing inbound contact services;

(b) Outsourcing outbound contact services;

(c) Staff insourcing services;

(d) Contact service centre facilities management services;

(e) The "System and software business" segment which principally comprises sales of system and software, licence service fee income and system maintenance fee income.

For the six months ended 30 June 2026

	Outsourcing inbound contact service *HK$'000* **(unaudited)**	**Staff insourcing service** *HK$'000* **(unaudited)**	**Contact service centre facilities management service** *HK$'000* **(unaudited)**	**System and software business** *HK$'000* **(unaudited)**	**Total** *HK$'000* **(unaudited)**
Segment revenue	**6,328**	**25,242**	**1,584**	**2,474**	**35,628**
Segment results	**225**	**719**	**158**	**58**	**1,160**
Depreciation and amortization	**203**	**498**	**92**	**92**	**885**
Total segment assets	**2,094**	**10,858**	**321**	**392**	**13,665**
Total segment assets includes: Assets (other than financial instruments)	**480**	**1,394**	**217**	**217**	**2,308**
Total segment liabilities	**1,542**	**5,261**	**318**	**1,396**	**8,517**

For the six months ended 30 June 2025

	Outsourcing inbound contact service *HK$'000* (unaudited)	Staff insourcing service *HK$'000* (unaudited)	Contact service centre facilities management service *HK$'000* (unaudited)	System and software business *HK$'000* (unaudited)	Total *HK$'000* (unaudited)
Segment revenue	6,506	28,567	1,542	6,010	42,625
Segment results	527	2,829	278	1,450	5,084
Depreciation and amortization	173	440	104	393	1,110
Total segment assets	2,765	8,461	501	2,803	14,530
Total segment assets includes: Assets (other than financial instruments)	143	363	86	325	917
Total segment liabilities	1,660	4,290	404	1,585	7,939

A reconciliation of segment result to (loss)/profit before tax is as follows:

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Segment result for reportable segments	**1,160**	5,084
Unallocated:		
Other income	**1,356**	1,625
Other losses – net	**–**	(129)
Depreciation and amortization	**(776)**	(652)
Finance costs	**(47)**	–
Corporate and other unallocated expenses	**(8,249)**	(4,952)
(Loss)/profit before tax	**(6,556)**	976

4. EMPLOYEE BENEFITS EXPENSES

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Salaries and allowances	**34,789**	36,762
Pension costs – defined contribution plans	**1,493**	1,575
Total employee benefits expenses, including Directors' remuneration	**36,282**	38,337
Less: Amounts capitalized in deferred development costs	**–**	(363)
	36,282	37,974

5. (LOSS)/PROFIT BEFORE INCOME TAX

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
(Loss)/Profit before tax is stated after charging:		
Depreciation of owned property, plant and equipment	**302**	214
Depreciation of right-of-use asset	**1,116**	1,144
Amortization of intangible assets	**243**	404
Total depreciation and amortization	**1,661**	1,762
Expenses relating to short-term leases	**–**	100
Research and development costs	**3,443**	404

6. **INCOME TAX EXPENSE**

Hong Kong profits tax has been provided at a rate of 16.5% (2025: 16.5%) on the estimated assessable profits arising in or derived from Hong Kong for the six months period ended 30 June 2026.

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Current income tax	**406**	–
Deferred income tax	**–**	–
	406	–

No provision for deferred taxation has been made in the financial statements since there is no material timing differences.

7. **INTERIM DIVIDENDS**

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

8. **(LOSS)/EARNINGS PER SHARE**

The calculation of basic loss per share for the six months ended 30 June 2026 is based on (i) the unaudited consolidated loss attributable to the owners of the Company of approximately HK$6,962,000 (six months ended 30 June 2025: profit attributable to the owners of the Company approximately HK$976,000); and (ii) the weighted average number of approximately 298,565,000 ordinary shares issued during the six months ended 30 June 2026 (during the six months ended 30 June 2025: weighted average number of 295,625,000 ordinary shares issued).

The diluted earnings per share is equal to the basic earnings per share as there were no dilutive potential ordinary shares in issue during the six months ended 30 June 2026 and 2025.

9. **FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT OR LOSS**

	As at 30 June 2026	As at 31 December 2025
	HK$'000	*HK$'000*
	(unaudited)	(audited)
Unlisted equity investment	**–**	–

10. TRADE AND OTHER RECEIVABLES

	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
Trade receivables		
Amounts receivables arising from multi-media contact services and contact centre system	**15,600**	17,538
Less: loss allowance	**(5,086)**	(9,548)
Trade receivables – net	**10,514**	7,990
Other receivables, deposits and prepayments	**14,682**	10,067
Less: loss allowance	**(4,960)**	(7,070)
	9,722	2,997
	20,236	10,987

The average credit period on the Group's sales is 30 days. The aging analysis of the trade receivables based on invoice date as follows:

	As at 30 June 2026 HK$'000 (unaudited)	As at 31 December 2025 HK$'000 (audited)
0–30 days	**9,452**	5,658
31–60 days	**961**	1,005
61–90 days	**175**	386
Over 90 days	**5,012**	10,489
	15,600	17,538

11. CASH AND CASH EQUIVALENTS

Cash at banks earns interest at floating rates based on daily bank deposit rates. The bank balances are deposited with creditworthy banks with no recent history of default. Cash and cash equivalents represents the cash deposit at bank and cash on hand.

12. OTHER PAYABLES AND ACCRUALS

	As at 30 June 2026 *HK$'000* **(unaudited)**	As at 31 December 2025 *HK$'000* (audited)
Other payables	**1,284**	860
Accruals	**7,192**	10,357
	8,476	11,217

13. SHARE CAPITAL

	Number of shares		**Share capital**	
	As at 30 June 2026	As at 31 December 2025	**As at 30 June 2026**	As at 31 December 2025
			HK$'000	*HK$'000*
	(unaudited)	(audited)	**(unaudited)**	(audited)
Ordinary shares of HK$0.01 each				
Authorised				
At beginning of period/year and at end of period/year	**5,000,000,000**	5,000,000,000	**50,000**	50,000
Issued and fully paid				
At beginning of period/year	**295,625,000**	295,625,000	**2,956**	2,956
Issue of shares	**59,120,000**	–	**591**	–
At end of period/year	**354,745,000**	295,625,000	**3,547**	2,956

14. RELATED PARTY TRANSACTIONS

In addition to the transactions and balances disclosed elsewhere in the condensed consolidated financial statements, the Group entered into the following significant related party transactions during the period:

Key management personnel compensation

	Six months ended 30 June	
	2026	2025
	HK$'000	*HK$'000*
	(unaudited)	(unaudited)
Salaries and short-term employee benefits	**703**	305
Post-employment benefits	**11**	3
	714	308

15. CONTINGENT LIABILITIES

The Group did not have any contingent liabilities as at 30 June 2026.

16. APPROVAL OF THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION

The unaudited condensed consolidated interim financial information was approved by the Board on 7 August 2026.

INTERIM DIVIDEND

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

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW AND PROSPECTS

The Group is principally engaged in the business of providing comprehensive multi-media contact centre services as well as system solutions. The principal activities of the Group include provisions of outsourcing inbound and outbound contact services, staff insourcing service, contact centre facilities management service and multi-media contact centre system solutions.

Hong Kong's economy expanded by an estimated 5.1% year-on-year in the first half of 2026, driven by strong external trade, an artificial intelligence-led export surge, and steady domestic demand. Although the overall business sentiment has stayed positive, the rapid deployment of artificial intelligence (AI) automation on call centre services has continued to impact the growth of the demands on service agents. On the other hand, with unemployment rate remains at approximately 3.7% in the first half of the year and relatively abundant workforce in the job market, less recruiting effort and lower turnover rate is expected to sustain and grow the contact centre services business profile for the remaining period of the year.

The Group has continued to work on the expansion and modification of our contact centre system solutions, through both internal development effort as well as external service vendors. More competitive features and functions including AI capabilities are to be incorporated to capture the call centre AI automation business market.

The management of the Group has initiated a new strategic unit focusing on jewellery, precious metals and luxury goods in the first quarter of the year 2026. A subsidiary of the Company has successfully obtained the required certification and licence for carrying out precious metals and stones business in Hong Kong.

The management of the Group is building a dedicated team and will partner with an external production house as well as sales agents of the industry to accelerate the rollout of our business and market entry. The management of the Group anticipates that the development of the business focusing on luxury goods would provide a new income stream to the Group in the year.

Interest in an associate

At 31 March 2022, the Group has invested 1,000,000 shares ("Subscription Shares"), representing approximately 40% of the issued share capital of MetaSTO Group Limited ("META"), as enlarged by the allotment and issue of the Subscription Shares, at HK$1 million in META. META is an unlisted company providing consultancy services in regard of asset tokenization through professional process management services.

As at 30 June 2026, the Group held 1,000,000 shares which amount to carrying amount of approximately HK$119,000.

Financial assets at fair value through profit or loss

Description of the investments	**Carrying amount as at 30 June 2026** *HK$'000*
Unlisted equity securities at cost (FAFVTPL)	–

FAFVTPL

During 2019, the Group acquired an aggregate amount of 2,470 Shares of an unlisted company incorporated in Hong Kong, Oneshop limited ("Oneshop"), at approximately HK$2 million representing approximately 18% of the total issued share capital of Oneshop. As at 30 June 2026, the Group held 2,470 Shares with no carrying amount after recording the impairment of the investment of FAFVTPL in the year 2020.

PLACING AND USE OF PROCEEDS

The Company issued 59,120,000 new ordinary shares ("Placing Shares"), representing approximately 16.67% of the issued capital of the Company as enlarged by the allotment and issue of the Placing Shares in June of the year 2026 ("Placing"). The Board considers that the new raised fund will strengthen the Group's financial position, provide funding to the development of the existing comprehensive multi-media contact centre services and contact centre system solutions as well as development of the jewellery, precious metals and luxury goods business. The net proceeds from the Placing, after deducting the placing commission paid to the Placing Agent and other expenses incurred in the Placing, are approximately HK$17.13 million.

The status of the use of such net proceeds from the issue of new shares for the period ended 30 June 2026 is shown as follows:

Purpose of net proceeds	**Intended use of net proceeds** *HK$'000*	**Beginning balance of unutilised net proceeds as at 22 June 2026** *HK$'000*	**Actual use of net proceeds up to 30 June 2026** *HK$'000*	**Remaining balance of unutilised net proceeds as at 30 June 2026** *HK$'000*
Upgrade of system infrastructure & software development	6,850	6,850	–	6,850
Development new business	6,850	6,850	–	6,850
General working capital	3,430	3,430	(390)	3,040
Total		17,130	(390)	16,740

FINANCIAL REVIEW

For the six months ended 30 June 2026, the Group's unaudited total revenue amounted approximately HK$35.6 million, representing a decrease of approximately HK$7 million as compared with the total revenue of the corresponding period in 2025 (six months ended 30 June 2025: approximately HK$42.6 million).

The gross profit margin of the Group decreased from approximately 11.9% for the six months ended 30 June 2025 to approximately 3.3% for the six months ended 30 June 2026.

Profit attributable to owners of the Company decreased from the profit approximately HK$1 million for the six months ended 30 June 2025 to loss approximately HK$7 million for the six months ended 30 June 2026.

Revenue and segment result

Outsourcing inbound contact service

For the six months ended 30 June 2026, the outsourcing inbound contact service recorded a revenue of approximately HK$6.3 million, representing a decrease of approximately 2.7% as compared to that of the corresponding period in 2025 (2025: approximately HK$6.5 million).

The segment results for the six months ended 30 June 2026 was approximately HK$0.2 million (2025: approximately HK$0.5 million). The gross profit margin for outsourcing inbound contact service decreased from 8.1% for the six months ended 30 June 2025 to 3.5% for the six months ended 30 June 2026.

The decrease in revenue from the outsourcing inbound contact service was mainly attributed to the decrease of the sales order from our customers during the period.

Staff insourcing service

For the six months ended 30 June 2026, the staff insourcing service segment recorded a revenue of approximately HK$25.2 million, representing a decrease of approximately 11.6% as compared to that of the corresponding period in 2025 (2025: approximately HK$28.6 million).

The segment results of staff insourcing service for the six months ended 30 June 2026 was approximately HK$0.7 million (2025: approximately HK$2.8 million). The gross profit margin for staff insourcing service decreased from approximately 9.9% for the six months ended 30 June 2025 to approximately 2.8% for the six months ended 30 June 2026.

The decrease in revenue and gross profit margin from the staff insourcing service was mainly contributed by a decreasing demand of staff insourcing service from clients during the period.

Contact service centre facilities management service

For the six months ended 30 June 2026, the contact service centre facilities management service recorded revenue of approximately HK$1.6 million, representing an increase of approximately 2.7% as compared to that of the corresponding period in 2025 (2025: approximately HK$1.5 million).

The segment results for the six months ended 30 June 2026 was approximately HK$0.2 million (2025: approximately HK$0.3 million). The gross profit margin for contact service centre facilities management service increased from approximately 18% for the six months ended 30 June 2025 to approximately 10% for the six months ended 30 June 2026.

The increase in revenue of contact service centre facilities management service mainly because the customer increased the demand of services.

System and software business

The "System and software business" segment principally comprises sales of system and software, licence service, and system maintenance. For the six months ended 30 June 2026, the Group recorded revenue of System and software business amounted to approximately HK$2.5 million (2025: approximately HK$6 million).

The Group recorded the gross profit margin in the segment of System and software business to approximately HK$0.1 million for the six months ended 30 June 2026 compare against to the gross profit margin of approximately HK$1.5 million for the six months ended 30 June 2025. The decrease in gross profit was mainly due to the decrease in demand of System and software business.

Other income

The other income decreased from approximately HK$1.6 million for the six month ended 30 June 2025 to approximately HK$1.4 million for the six month ended 30 June 2026. The other income represents gain on disposal of fixed assets, effective interest income of promissory note, and the bank interest income.

Other operating expenses

The other operating expenses mainly include expected credit loss, auditors' remuneration, insurance, legal and professional expenses, expenses relating to short-term leases and rates, repair and maintenance, subcontracting expenses, telephone expenses, travelling, entertainment and utilities expenses. The increase in other operating expenses was mainly due to increase in legal and professional fee and subcontracting expenses.

(Loss)/Profit attributable to owners of the Company

The Company recorded approximately HK$7 million loss attributable to owners of the company for the six months ended 30 June 2026 compare against the profit attributable to owners of the Company amounted approximately HK$1 million for the six months ended 30 June 2025. The decrease of profit is mainly attributed to the decrease of income, increase in legal and professional fee and subcontracting expenses.

CORPORATE GOVERNANCE

The Company has complied with all the code provisions as set out in the Corporate Governance Code (the "Code") in Appendix C1 to the GEM Listing Rules throughout the six months ended 30 June 2026.

CODE OF CONDUCT FOR DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted a code of conduct regarding securities transactions by the Directors on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Having made specified enquiry on the Directors (including an ex-Director who held office during the period under review), all Directors and the ex-Director confirmed that they had complied with the required standard of dealings concerning securities transactions for the six months ended 30 June 2026.

DIRECTORS' RIGHTS TO ACQUIRE SHARES

Apart from the Share Option Scheme, at no time during the six months ended 30 June 2026 was any of the Company or any associated corporation a party to any arrangement to enable the Directors to acquire benefits by means of acquisition of shares in, or debentures of, the Company or any other body corporate, and none of the Directors, or their spouses or children under the age 18, had any right to subscribe for the Shares in, or debentures of, the Company, or had exercised any such rights.

SHARE OPTION SCHEME

During the six months ended 30 June 2026, no share option was granted, exercised, expired or lapsed under the share option scheme conditionally adopted by the shareholders of the Company on 4 May 2021 and became unconditional on 6 May 2021 (the "Share Option Scheme").

DIRECTORS' INTERESTS IN COMPETING BUSINESS

Save as disclosed above, so far as the Directors are aware of, none of the Directors or the substantial/controlling shareholders of the Company has any interest in a business which competes or may compete with the business of the Group or has any other conflict of interest with the Group for the six months ended 30 June 2026.

DIRECTORS' AND CHIEF EXECUTIVES' INTERESTS AND/OR SHORT POSITIONS IN SHARES, UNDERLYING SHARES AND DEBENTURES OF THE COMPANY AND/OR ITS ASSOCIATED CORPORATIONS

As at 30 June 2026, the interests and short positions of the Directors and chief executives of the Company (the "Chief Executives") in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meanings of Part XV of the Securities and Futures Ordinance (Chapter 571 of the laws of Hong Kong) (the "SFO")) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which any such Director or Chief Executive is taken or deemed to have under such provision of the SFO) or which were required pursuant to section 352 of the SFO, to be entered in the register required to be kept by the Company, or which were required, pursuant to Securities Transactions by Directors as referred to in Rules 5.46 to 5.67 of the GEM Listing Rules, to be notified to the Company and the Stock Exchange were as follows:

Long positions in the shares of the Company

Name of Directors/ Chief Executives	Capacity	Nature of interests	Number of shares/ underlying shares held	Percentage of the issued share capital of the Company as at 30 June 2026
Siu Man On	Interest in a controlled corporation	Corporate interest	210,001,000 *(Note)*	59.20%

Note: Jumbo Growth Trading Limited, a company incorporate in Samoa, held 210,001,000 Shares, was beneficially owned by Mr. Siu Man On.

Save as disclosed above, as at 30 June 2026, none of the Directors and/or Chief Executive had any other interests or short positions in any shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which were notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO), or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required, pursuant to Rules 5.46 to 5.67 of the GEM Listing Rules relating to the Securities Transactions by Directors, to be notified to the Company and the Stock Exchange.

SUBSTANTIAL SHAREHOLDERS' INTERESTS AND/OR SHORT POSITION IN SHARES AND/OR UNDERLYING SHARES OF THE COMPANY

So far as is known to the Directors, as at 30 June 2026, the following persons (not being a Director or Chief Executive) who had interests or short positions in the shares or underlying shares which would fall to be disclosed to the Company under provision of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under section 336 of the SFO, or who is directly or indirectly interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company:

Long positions in the shares of the Company

Name of Directors/ Chief Executives	Capacity	Nature of interests	Number of shares/ underlying shares held	Percentage of the issued share capital of the Company as at 30 June 2026
Siu Man On	Interest in a controlled corporation	Corporate interest	210,001,000 *(Note 1)*	59.20%

Note:

1. Jumbo Growth Trading Limited, a company incorporate in Samoa, held 210,001,000 Shares, was beneficially owned by Mr. Siu Man On.

Save as disclosed above, as at 30 June 2026, the Directors were not aware of any other persons (other than Directors or Chief Executive) who had interests and/or short positions in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which were recorded in the register required to be kept by the Company pursuant to section 336 of the SFO, or who is directly or indirectly interested in 5% or more of the nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of the Company.

AUDIT COMMITTEE

The Audit Committee has reviewed the unaudited interim results of the Group for the six months ended 30 June 2026 and is of the opinion that the accounting policies of the Group are in accordance with the generally accepted accounting practices in Hong Kong, the Stock Exchange and legal requirements, and that adequate disclosures have been made.

PRE-EMPTIVE RIGHTS

There is no provision for pre-emptive rights under the Company's articles of association or the laws of the Cayman Islands which would oblige the Company to offer new shares on a pro rata basis to existing shareholders.

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

The Company did not redeem any of its listed securities, and neither did the Company nor any of its subsidiaries purchase or sell any of the listed securities of the Company for the six months ended 30 June 2026.

By order of the Board
ETS Group Limited
Siu Man On
Executive Director

Hong Kong, 7 August 2026

As at the date of this announcement, the executive director of the Company is Mr. Siu Man On; and the independent non-executive directors of the Company are Ms. Kwong Yuk Ying, Dr. Xu Weihua and Mr. Wong Lap Chung.

This announcement will remain on the "Latest Listed Company Information" page of the website of the Stock Exchange at www.hkexnews.hk for at least 7 days from the date of its posting and on the Company's website at www.etsgroup.com.hk.