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3DG HOLDINGS (INTERNATIONAL) LIMITED

金至尊集團 (國際) 有限公司

(Incorporated in Bermuda with limited liability)

(Stock code: 2882)

**DISCLOSEABLE TRANSACTION
IN RELATION TO LEASE AGREEMENT**

THE LEASE AGREEMENT

The Board announces that on 26 March 2026, 3D-Gold Australia as Tenant agreed and finalised the terms of the Lease Agreement with the Guarantor and the Landlord in respect of the lease of the Premises for a term of 5 years commencing from 29 June 2026 to 28 June 2031.

IMPLICATIONS UNDER THE LISTING RULES

In accordance with HKFRS 16 “Leases”, the lease under the Lease Agreement will require the Group to recognise the value of the right-of-use asset on its consolidated statement of financial position, thus the lease under the Lease Agreement will be regarded as acquisition of asset by the Group under the Listing Rules.

As one or more of the applicable percentage ratios (as defined in the Listing Rules) in respect of the value of the right-of-use of the Premises under the Lease Agreement exceeds 5% but are less than 25%, the transaction contemplated thereunder constitutes a discloseable transaction of the Company and is subject to the reporting and announcement requirements but exempt from Shareholders’ approval requirements under Chapter 14 of the Listing Rules.

As at the date of this announcement, the Guarantor is an indirect wholly-owned subsidiary of Luk Fook Holdings, the substantial shareholder of the Company. As such, the Guarantor is a connected person of the Company under Chapter 14A of the Listing Rules. Pursuant to Rule 14A.90 of the Listing Rules, the lease guarantee under the Lease Agreement constitutes financial assistance to the Group, which, as the Directors consider is on normal commercial terms and not secured by any assets of the Group, is fully exempt from the reporting, announcement and independent Shareholders' approval requirements under Chapter 14A of the Listing Rules.

The Board announces that on 26 March 2026, 3D-Gold Australia as Tenant agreed and finalised the terms of the Lease Agreement with the Guarantor and the Landlord in respect of the lease of the Premises for a term of 5 years commencing from 29 June 2026 to 28 June 2031.

LEASE AGREEMENT

The principal terms of the Lease Agreement are summarised below:

Landlord	:	Parliv Pty Limited
Tenant	:	3D-GOLD Jewellery (Australia) Pty Limited
Premises	:	Shop 10G, Sydney Central Plaza, 450 George Street, Sydney NSW 2000, Australia
Term	:	29 June 2026 to 28 June 2031
Usage	:	For retail operation of a jewellery and watch store under specified trade name
Rent	:	The rent payable shall consist of the minimum rental and the additional turnover rental (exclusive of outgoings, operating expenses, air-conditioning and utility charges)

The annual minimum rental for the first 12-month period is AUD\$814,963 (equivalent to approximately HK\$4.52 million) and will be increased each year by 3% plus any percentage movement in the Consumer Price Index, determined in accordance with the Lease Agreement

The additional turnover rental is determined by applying three fixed percentage rates to gross receipts generated from different categories of Tenant's business at the Premises, to the extent that the aggregate rental payable exceeds the minimum rental for the same period

The minimum rental shall be paid monthly on or before the first day of each calendar month and the additional turnover rental (if any) shall be calculated yearly and paid by Tenant within 30 business days of Landlord's request

Promotion Fund : The annual promotion fund contribution for the first 12-month period is AUD\$15,000 (equivalent to approximately HK\$83,234) and will be increased each year by 3% plus any percentage movement in the Consumer Price Index, determined in accordance with the Lease Agreement

The promotion fund contribution shall be paid in equal monthly instalments on or before the first day of each calendar month

Rent-free Period : None

Security Deposit : AUD\$462,010.87 (equivalent to approximately HK\$2.56 million), to be provided by way of an unconditional bank guarantee from a major trading bank

Lease Guarantee : The Guarantor unconditionally guarantees to the Landlord its successors and assigns the payment of rent and other moneys payable to the Landlord under the Lease Agreement and the due and punctual performance and observance by the Tenant of all its obligations under the Lease Agreement

The value (unaudited) of the right-of-use asset to be recognised by the Group under the Lease Agreement amounted to approximately AUD\$4.4 million (equivalent to approximately HK\$24.0 million), being the present value of the total minimum rental payable based on the initial lease payments and the 3% annual increment, with Consumer Price Index-linked adjustments calculated by reference to the index at the lease commencement date, at the inception of the term under the Lease Agreement in accordance with HKFRS 16. Discount rate of 3% is applied to compute the present value of the above total minimum rental payable under the Lease Agreement.

INFORMATION OF THE PARTIES

The Company is an investment holding company. The Group is principally engaged in retailing, wholesaling and franchising operations for gold and jewellery products in Hong Kong, Macau and Mainland China.

3D-Gold Australia is an indirect non wholly-owned subsidiary of the Company and is principally engaged in retailing of gold and jewellery products in Australia.

The Guarantor is an indirect wholly-owned subsidiary of Luk Fook Holdings and is principally engaged in retailing of gold and jewellery products in Australia.

To the best knowledge of the Directors, the Landlord is a company incorporated in Australia with limited liability, and is principally engaged in property development and investment. To the best knowledge, information and belief of the Directors having made all reasonable enquiries, the Landlord and its ultimate beneficial owners are Independent Third Parties.

REASONS FOR AND BENEFITS OF THE LEASE AGREEMENT

In order to achieve higher operational efficiency and the relevant strategic goals, the Group plans to expand its distribution network across the Asia-Pacific region. It is anticipated that the Group could benefit from the economies of scale by adopting a pro-active network expansion approach combined with other business strategies.

The terms of the Lease Agreement were determined after arm's length negotiation between the Landlord and the Tenant and the rent was determined with reference to the open market rental of properties of comparable size, location, facilities and usage. The Directors considered that the terms of the Lease Agreement are fair and reasonable and the transaction contemplated thereunder is on normal commercial terms, in the ordinary and usual course of business of the Group and in the interests of the Company and the Shareholders as a whole.

The Landlord, the Tenant and the Guarantor will enter into a formal lease agreement in the form of the Lease Agreement.

IMPLICATIONS UNDER THE LISTING RULES

In accordance with HKFRS 16 "Leases", the lease under the Lease Agreement will require the Group to recognise the value of the right-of-use asset on its consolidated statement of financial position, thus the lease under the Lease Agreement will be regarded as acquisition of asset by the Group under the Listing Rules.

As one or more of the applicable percentage ratios (as defined in the Listing Rules) in respect of the value of the right-of-use of the Premises under the Lease Agreement exceeds 5% but are less than 25%, the transaction contemplated thereunder constitutes a discloseable transaction of the Company and is subject to the reporting and announcement requirements but exempt from Shareholders' approval requirements under Chapter 14 of the Listing Rules.

As at the date of this announcement, the Guarantor is an indirect wholly-owned subsidiary of Luk Fook Holdings, the substantial shareholder of the Company. As such, the Guarantor is a connected person of the Company under Chapter 14A of the Listing Rules. Pursuant to Rule 14A.90 of the Listing Rules, the lease guarantee under the Lease Agreement constitutes financial assistance to the Group, which, as the Directors consider is on normal commercial terms and not secured by any assets of the Group, is fully exempt from the reporting, announcement and independent Shareholders' approval requirements under Chapter 14A of the Listing Rules.

DEFINITIONS

In this announcement, unless the context requires otherwise, the following expressions shall have the following meanings:

“AUD\$”	Australian dollars, the lawful currency of Australia
“Board”	the board of Directors
“Company”	3DG Holdings (International) Limited (金至尊集團(國際)有限公司), an exempted company incorporated in Bermuda with limited liability, the shares of which are listed on the Main Board of the Stock Exchange
“Consumer Price Index”	the weighted average Consumer Price Index across the eight capital cities in Australia, published quarterly by the Australian Bureau of Statistics
“Directors”	directors of the Company
“Group”	the Company and its subsidiaries
“Guarantor”	Luk Fook Jewellery And Goldsmith (Australia) Pty Ltd, a company incorporated in Australia with limited liability and an indirect wholly-owned subsidiary of Luk Fook Holdings
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong
“HKFRS”	Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants
“Hong Kong”	Hong Kong Special Administrative Region of the People’s Republic of China

“Independent Third Parties”	third parties independent of and not connected with the Company and its connected persons (as defined in the Listing Rules)
“Landlord”	Parliv Pty Limited, a company incorporated in Australia with limited liability
“Lease Agreement”	the lease agreement agreed and finalised, and to be entered into among the Landlord, the Tenant and the Guarantor in relation to the lease of the Premises
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“Luk Fook Holdings”	Luk Fook Holdings (International) Limited (六福集團(國際)有限公司), a company incorporated in Bermuda with limited liability and the issued shares of which are listed on the Main Board of the Stock Exchange (stock code: 0590)
“Macau”	the Macau Special Administrative Region of the People’s Republic of China
“Mainland China”	Mainland China of the People’s Republic of China
“Premises”	Shop 10G, Sydney Central Plaza, 450 George Street, Sydney NSW 2000, Australia
“Shareholder(s)”	holder(s) of the ordinary shares of the Company
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Tenant” or “3D-Gold Australia”	3D-GOLD Jewellery (Australia) Pty Limited, a company incorporated in Australia with limited liability and an indirect non wholly-owned subsidiary of the Company
“%”	per cent

For the purpose of this announcement and for illustration purpose only, conversion of AUD\$ to HK\$ is based on the exchange rate of AUD\$1.00 = HK\$5.5. No representation is made that any amounts in AUD\$ have been or could be converted at the above rate or at any other rates.

By order of the Board
3DG Holdings (International) Limited
WONG Ho Lung, Danny
Chairman & Chief Executive Officer

Hong Kong, 26 March 2026

As at the date of this announcement, the Board comprises Mr. WONG Ho Lung, Danny (Chairman and Chief Executive Officer), Ms. CHEUNG Irene (Chief Operating Officer), Ms. WONG Hau Yeung and Dr. CHAN So Kuen as Executive Directors; Ms. YEUNG Po Ling, Pauline as the Non-executive Director and Mr. SZE Yeung Kuen, Mr. CHAN Raymond, Dr. LAM Ki Wai, Lianne and Dr. CHOW Kwoon Ho, Simon as the Independent Non-executive Directors.