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Miricor Enterprises Holdings Limited
卓珈控股集團有限公司
(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 1827)

INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

HIGHLIGHTS

- The Group's revenue amounted to approximately HK$167.9 million for the six months ended 30 September 2026, representing an increase of approximately HK$7.8 million or 4.9% as compared to approximately HK$160.1 million for the six months ended 30 September 2025.

- Profit attributable to the owners of the Company was approximately HK$3.1 million for the six months ended 30 September 2026 (six months ended 30 September 2025: loss attributable to the owners of the Company of HK$0.3 million).

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

FINANCIAL RESULTS

The Board of Directors (the "Board") of Miricor Enterprises Holdings Limited (the "Company") is pleased to announce the interim unaudited consolidated results of the Company and its subsidiaries for the six months ended 30 September 2026 together with the comparative unaudited figures for the corresponding period in 2025 as follows:

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

For the six months ended 30 September 2026

		Six months ended 30 September	
		2026	2025
	Notes	***HK$'000***	*HK$'000*
		(Unaudited)	(Unaudited)
REVENUE	*4*	**167,917**	160,080
Other income	*4*	**2,718**	3,193
Cost of inventories and consumables		**(23,479)**	(22,105)
Staff costs		**(61,998)**	(62,117)
Property rentals and related expenses		**(23,222)**	(24,806)
Depreciation of property, plant and equipment		**(12,489)**	(13,873)
Other expenses, net		**(45,417)**	(38,984)
Finance costs		**(1,257)**	(2,345)
PROFIT/(LOSS) BEFORE TAX	*5*	**2,773**	(957)
Income tax credit/(expense)	*6*	**(188)**	622
PROFIT/(LOSS) FOR THE PERIOD		**2,585**	(335)
OTHER COMPREHENSIVE INCOME/(LOSS)			
Other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods:			
Exchange differences on translation of foreign operations		**(54)**	146
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		**2,531**	(189)

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

For the six months ended 30 September 2026

	Note	Six months ended 30 September	
		2026	2025
		HK$'000	*HK$'000*
		(Unaudited)	(Unaudited)
PROFIT/(LOSS) FOR THE PERIOD ATTRIBUTABLE TO:			
Owners of the Company		**3,071**	(335)
Non-controlling interests		**(486)**	–
		2,585	(335)
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD ATTRIBUTABLE TO:			
Owners of the Company		**3,017**	(189)
Non-controlling interests		**(486)**	–
		2,531	(189)
EARNINGS/(LOSS) PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY	*8*		
Basic and diluted		**HK0.77 cent**	HK(0.08) cent

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

	Notes	**30 September 2026** ***HK$'000*** **(Unaudited)**	31 March 2026 *HK$'000* (Audited)
NON-CURRENT ASSETS			
Property, plant and equipment		**17,903**	28,641
Right-of-use assets		**30,522**	45,446
Deposits		**4,660**	11,772
Deferred tax assets		**16,845**	15,443
Total non-current assets		**69,930**	101,302
CURRENT ASSETS			
Inventories		**23,718**	20,646
Trade receivables	*9*	**2,985**	2,800
Prepayments, deposits, other receivables and other assets		**28,564**	38,964
Tax recoverable		**1,811**	1,811
Pledged time deposits		**69,408**	67,879
Cash and cash equivalents		**208,755**	190,271
Total current assets		**335,241**	322,371
CURRENT LIABILITIES			
Trade payables	*10*	**4,544**	8,210
Other payables and accruals		**8,662**	18,495
Contract liabilities and deferred revenue		**177,448**	170,738
Dividend payable		**40,000**	–
Lease liabilities		**29,474**	34,711
Tax payable		**5,437**	4,256
Provision for reinstatement costs		**8,926**	2,250
Total current liabilities		**274,491**	238,660
NET CURRENT ASSETS		**60,750**	83,711
TOTAL ASSETS LESS CURRENT LIABILITIES		**130,680**	185,013

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

	30 September 2026	31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
NON-CURRENT LIABILITIES		
Lease liabilities	**4,901**	16,018
Provision for reinstatement costs	**2,715**	9,706
Deferred tax liabilities	**1,018**	1,018
Total non-current liabilities	**8,634**	26,742
Net assets	**122,046**	158,271
EQUITY		
Issued capital	**4,000**	4,000
Reserves	**118,046**	154,271
Total equity	**122,046**	158,271

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL INFORMATION

1. CORPORATE INFORMATION

Miricor Enterprises Holdings Limited is a limited liability company incorporated in the Cayman Islands. The principal place of business of the Company is located at 18/F, Nan Fung Tower, 88 Connaught Road Central, Central, Hong Kong.

During the period, the Company and its subsidiaries (collectively referred to as the "Group") were principally engaged in the provision of medical aesthetic and wellness beauty services and the sale of skincare products.

In the opinion of the Directors, the immediate holding company and the ultimate holding company of the Company is Sunny Bright Group Holdings Limited, a company incorporated in the British Virgin Islands.

2.1 BASIS OF PREPARATION

The interim condensed consolidated financial information of the Group for the six months ended 30 September 2026 has been prepared in accordance with Hong Kong Accounting Standard ("HKAS") 34 *Interim Financial Reporting* as issued by the Hong Kong Institute of Certified Public Accountants.

The interim condensed consolidated financial information does not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Group's annual consolidated financial statements for the year ended 31 March 2026.

The interim condensed consolidated financial information has been prepared under the historical cost convention. The financial information is presented in Hong Kong dollars ("HK$") and all values are rounded to the nearest thousand except when otherwise indicated.

2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted in the preparation of the interim condensed consolidated financial information are consistent with those applied in the preparation of the Group's annual consolidated financial statements for the year ended 31 March 2026, except for the adoption of the following amended HKFRS Accounting Standards for the first time for the current period's 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*
Annual Improvements to HKFRS Accounting Standards – Volume 11	Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7

The amendments which became effective for the current reporting period did not have any material impact on the interim condensed consolidated financial information of the Group.

3. OPERATING SEGMENT INFORMATION

The Group has one reportable operating segment, namely the non-surgical medical aesthetic and wellness beauty services segment, which is principally engaged in the provision of medical aesthetic and wellness beauty services, and the sale of skincare products in Hong Kong and Chinese mainland. Information reported to the Group's chief operating decision maker for the purpose of making decisions about resource allocation and performance assessment is focused on the operating results of the Group as a whole as the Group's resources are integrated and no discrete operating segment financial information is available. Accordingly, no operating segment information is presented.

Geographical information

(a) Revenue from external customers

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Hong Kong	**167,133**	158,851
Chinese mainland	**784**	1,229
Total revenue	**167,917**	160,080

The revenue information above is based on the locations of the services provided or products delivered.

(b) Non-current assets

	30 September 2026	31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Hong Kong	**48,625**	74,073
Chinese mainland	**10**	14
Total non-current assets	**48,635**	74,087

The non-current asset information above is based on the locations of the assets and excludes financial instruments and deferred tax assets.

Information about major customers

Since no revenue derived from sales to a single customer of the Group accounted for over 10% of the Group's total revenue during the six months ended 30 September 2026 and 2025, no information about major customers is presented.

4. REVENUE AND OTHER INCOME

An analysis of revenue is as follows:

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Revenue from contracts with customers		
Treatment services	**150,176**	141,592
Skincare products	**17,733**	18,477
Others	**8**	11
Total revenue	**167,917**	160,080

Revenue from contracts with customers

Disaggregated revenue information

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Types of goods or services		
Provision of medical aesthetic and wellness beauty services	**150,184**	141,603
Sale of skincare products	**17,733**	18,477
Total	**167,917**	160,080
Geographical markets		
Hong Kong	**167,133**	158,851
Chinese mainland	**784**	1,229
Total	**167,917**	160,080
Timing of revenue recognition		
Goods or services transferred at a point in time	**17,741**	18,488
Services transferred over time	**150,176**	141,592
Total	**167,917**	160,080

An analysis of other income is as follows:

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Bank interest income	**2,500**	3,132
Interest income from a certificate of deposit	**179**	–
Others	**39**	61
Total	**2,718**	3,193

5. PROFIT/(LOSS) BEFORE TAX

The Group's profit/(loss) before tax is arrived at after charging/(crediting):

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Depreciation of property, plant and equipment	**12,489**	13,873
Depreciation of right-of-use assets	**17,657**	19,519
Lease payments not included in the measurement of lease liabilities	**804**	299
Foreign exchange differences, net	**(86)**	176
Reversal of impairment of trade receivables, net	**(262)**	–
Reversal of impairment of deposits	**–**	(316)
Gain on disposal of items of property, plant and equipment, net	**(11)**	–
Write-off of inventories	**3**	–

6. INCOME TAX

Hong Kong profits tax has been provided at the rate of 16.5% (six months ended 30 September 2025: 16.5%) on the estimated assessable profits arising in Hong Kong during the period, except for one subsidiary of the Group which is a qualifying entity under the two-tiered profits tax rates regime. The first HK$2,000,000 (2025: HK$2,000,000) of assessable profits of this subsidiary are taxed at 8.25% (2025: 8.25%) and the remaining assessable profits are taxed at 16.5% (2025: 16.5%).

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Current – Hong Kong profit tax		
Charge/(credit) for the period	**1,590**	(617)
Deferred	**(1,402)**	(5)
Total tax charge/(credit) for the period	**188**	(622)

7. DIVIDEND

A final dividend of HK10 cents per ordinary share, amounting to a total of HK$40,000,000, for the year ended 31 March 2026 ("2026 Final Dividend") was approved by the Company's shareholders at its annual general meeting held on 18 September 2026. The 2026 Final Dividend was paid after the period and has been recognised as a liability in this unaudited interim condensed consolidated financial statements.

The board of directors of the Company does not declare the payment of any interim dividend in respect of the six months ended 30 September 2026 (six months ended 30 September 2025: Nil).

8. EARNINGS/(LOSS) PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE COMPANY

The calculation of the basic earnings/(loss) per share amount is based on the profit for the period attributable to ordinary equity holders of the Company of HK$3,071,000 (six months ended 30 September 2025: loss of HK$335,000), and the weighted average number of ordinary shares of 400,000,000 (six months ended 30 September 2025: 400,000,000) outstanding during the period.

The Group had no potentially dilutive ordinary shares in issue during the six months ended 30 September 2026 and 2025.

9. TRADE RECEIVABLES

	30 September 2026	31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Trade receivables	**3,003**	3,080
Impairment	**(18)**	(280)
Net carrying amount	**2,985**	2,800

The Group's trading terms with its individual customers are mainly cash and/or credit card settlement while the trading terms with its corporate customers are on credit. The credit period is generally 2 to 30 days for credit card settlement from the respective financial institutions and up to 60 days for corporate customers. The Group seeks to maintain strict control over its outstanding receivables to minimise credit risk. Overdue balances are reviewed regularly by management. The Group does not hold any collateral or other credit enhancements over its trade receivable balances. Trade receivables are non-interest-bearing.

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

	30 September 2026	31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Within 1 month	**2,406**	2,606
1 to 3 months	**371**	129
Over 3 months	**208**	65
Total	**2,985**	2,800

10. TRADE PAYABLES

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

	30 September 2026	31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Within 1 month	**4,410**	8,096
1 to 3 months	**26**	–
Over 3 months	**108**	114
Total	**4,544**	8,210

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

The Group is primarily engaged in the provision of medical aesthetic and wellness beauty services in Hong Kong and the sale of skincare products in Chinese mainland and Hong Kong.

During the six months ended 30 September 2026 (the "Period Under Review"), the Group adhered to its prudent operating principles despite the dynamic and challenging macroeconomic environment. Leveraging its ability to respond swiftly and adapt to changing conditions, as well as its solid business foundations, the Group's operation remained stable. During the period, the Group continued to monitor market developments and shifts in macroeconomic trends, while continually refining its internal management system and optimizing its resource allocation to strengthen the resilience of its business structure to risks on all fronts. At the same time, the Group also remained committed to its customer-centric approach and continued to improve the service experience, further enhancing its brand reputation and strengthening customer loyalty.

Looking ahead, in view of uncertainties and challenges in the external environment, the Group will continue to pursue its core strategy of "seeking development while maintaining stability and refining management system". We will closely monitor market developments, adjust the pace of our operations and seek potential growth opportunities and breakthroughs in a challenging economic climate. The Group will also continue to improve its overall operational efficiency and strive to create long-term and sustainable value for its shareholders.

Medical Aesthetics Business: The Group operates three CosMax+ Medical Aesthetics Centres located in the core business districts of Hong Kong, and expand its diversified customer base continuously leveraging on its prime location. We adhere to strict medical safety standards, and all equipment and treatments are clinically evaluated by doctors. At the same time, we are actively introducing innovative medical aesthetic treatments and continuously enhancing our service portfolio to meet the market demand.

Wellness Beauty Business: VITAE, as the Group's wellness beauty brand with the core concept of "creating a balanced aesthetic experience for the body, mind and soul", currently operates two treatment centres in Hong Kong's core business districts, accumulating a stable and quality clientele. Its unique concept of body and mind balance has created a competitive differentiation in the market segment.

Skincare Retail Business: XOVĒ, a skincare brand originating from Swiss scientific research, has retail shops in four high-end shopping malls in Hong Kong and concurrently develops e-commerce channels and sales platforms in the Chinese mainland. Backed by its excellent product quality, it has accumulated a loyal customer base.

FINANCIAL REVIEW

Revenue

Revenue amounted to approximately HK$167.9 million for the Period Under Review, representing an increase of approximately HK$7.8 million or 4.9% as compared to approximately HK$160.1 million for the six months ended 30 September 2025 (the "Previous Period"). The increase was primarily attributed to (1) steady growth of our customer base; (2) introduction of new treatment services; and (3) the implementation of effective sales and marketing activities.

Cost of inventories and consumables

Cost of inventories and consumables amounted to approximately HK$23.5 million and HK$22.1 million for the Period Under Review and Previous Period, respectively, representing 14.0% and 13.8% of total revenue for the respective periods.

Staff costs

Staff costs amounted to approximately HK$62.0 million (the Previous Period HK$62.1 million). The staff costs remained stable for both periods. The Group will continue to optimize its operational structure to sustain operational efficiency.

Property rentals and related expenses

Property rentals and related expenses decreased by approximately HK$1.6 million or 6.5%, from approximately HK$24.8 million for the Previous Period to approximately HK$23.2 million for the Period Under Review. The decrease was mainly attributable to the optimization of the Group's sales network and negotiation of more favorable lease terms with landlords.

Depreciation of property, plant and equipment

Depreciation charge in relation to property, plant and equipment amounted to approximately HK$12.5 million and approximately HK$13.9 million for the Period Under Review and Previous Period, respectively, representing 7.4% and 8.7% of total revenue for the respective periods.

Other expenses, net

Other expenses, net increased by approximately HK$6.4 million or 16.4%, from approximately HK$39.0 million for the Previous Period to approximately HK$45.4 million for the Period Under Review. The increase was primarily attributable to higher consultancy fees paid to doctors. The Group will continue to exercise effective control over administrative cost and marketing expenses and pursue ongoing initiatives to improve operational efficiency.

Finance costs

Finance costs amounted to approximately HK$1.3 million for the Period Under Review (Previous Period: HK$2.3 million).

Income tax

Income tax charge amounted to approximately HK$0.2 million for the Period Under Review (Previous Period: income tax credit of HK$0.6 million).

Profit/(loss) for the period

Profit of the Group was approximately HK$2.6 million for the Period Under Review (Previous Period: loss of HK$0.3 million). The turnaround is primarily due to the increase in revenue from the Group's provision of the treatment services.

DIVIDEND

On 18 September 2026, the 2026 Final Dividend was approved by the Company's shareholders. The 2026 Final Dividend was paid after the Period Under Review and has been recognised as a liability in these unaudited interim condensed consolidated financial statements.

The Board does not declare the payment of an interim dividend for the Period Under Review (Previous Period: Nil).

CAPITAL STRUCTURE, LIQUIDITY AND FINANCIAL RESOURCES

We continue to maintain a stable financial position with cash and cash equivalents of approximately HK$208.8 million as at 30 September 2026 (31 March 2026: HK$190.3 million). With our steady cash inflow from operations, coupled with cash and bank balances, we have adequate liquidity and financial resources to meet the working capital requirements for this financial year.

As at 30 September 2026, most of the cash and bank balances were denominated in Hong Kong Dollar, United States Dollar and Renminbi.

Contingent Liabilities and Guarantees

As at 30 September 2026, the Group had no significant contingent liabilities and guarantees (31 March 2026: Nil).

Charge of Assets

As at 30 September 2026, there was no charge on the assets of the Group except for the time deposits of approximately HK$69.4 million (31 March 2026: approximately HK$67.9 million) pledged for credit cards and bank facilities granted to the Group.

Gearing Ratio

As at 30 September 2026 and 31 March 2026, as the Group did not have any interest-bearing bank borrowing, the gearing ratio is not applicable to the Group.

Foreign Currency Risk

The Group carries out its business mainly in Hong Kong and most of its transactions are denominated in Hong Kong Dollar. The Group did not experience any material impact or difficulties in liquidity on its operations resulting from the fluctuation in exchange rate, and no hedging transaction or forward contract arrangement was made by the Group during the Period Under Review. The Group will closely monitor related risk in the future.

Interest Rate Risk

The Group has no significant interest rate risk. The Group currently does not have any specific policies to manage interest rate risk and has not entered into any interest rate swap transactions to mitigate interest rate risk, but will closely monitor related risk in the future.

Significant Investments, Material Acquisitions and Disposals of Subsidiaries, Associates and Joint Ventures, and Future Plans for Material Investments or Capital Assets

There were no significant investments held by the Group during the Period Under Review, nor were there any material acquisitions and disposals of subsidiaries, associates and joint ventures during the Period Under Review. Save as disclosed in this announcement, there is no plan authorised by the Board for other material investments or additions of capital assets as at the date of this announcement.

EMPLOYEES AND REMUNERATION POLICIES

As at 30 September 2026, the Group has a total of 239 employees (30 September 2025: 255). Staff costs, including directors' remuneration, of the Group were approximately HK$62.0 million for the Period Under Review (Previous Period: approximately HK$62.1 million). Remuneration is determined with reference to various factors such as comparable market salaries and work performance, time commitment and responsibilities of each individual. Employees are provided with relevant in-house and/or external training from time to time. In addition to basic salary, year-end bonuses are offered to employees who performed outstandingly to attract and retain eligible employees to contribute to the Group.

EVENTS AFTER THE REPORTING PERIOD

There was no significant event occurred after the reporting period.

PROSPECTS

The Group is fully aware that profound changes have taken place in consumers' consumption patterns and habits, and that the market's requirements for the quality of medical aesthetic products and services have become more specific and differentiated than ever before. In view of this trend, the Group has consistently adhered to a demand-driven approach and has continued to refine both the customer experience and the quality of its services, thereby further strengthening market recognition of its brand and reinforcing its competitive advantage.

Through sustained efforts over the years to refine its operational structure and management systems, the Group has built a resilient business foundation that enables it to maintain stable operations in a complex and evolving external environment and respond flexibly to fluctuations in market conditions. At the same time, the Group has consistently maintained prudent and sound financial discipline and flexible mechanisms for allocating resources, thereby providing solid support and safeguards for its long-term business planning and development.

Looking ahead, against a market backdrop of uncertainties and opportunities, the Group will continue to actively explore ways to build synergies across its businesses and pursue innovation on multiple fronts. We are confident that, by leveraging our resilient operating systems and overall competitive strengths, we can seek breakthroughs in a changing market, make steady progress in improving our overall business performance and continue to create long-term and sustainable value for our shareholders and investors.

PURCHASE, SALE OR REDEMPTION OF SECURITIES

Neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares during the Period Under Review.

COMPLIANCE OF CODE OF CONDUCT FOR DIRECTORS' SECURITIES TRANSACTIONS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers contained in Appendix C3 of the Listing Rules of the Stock Exchange. Having made specific enquiries to all the Directors, all the Directors confirmed that they had complied with the required standard of dealings and the code of conduct regarding securities transactions by Directors adopted by the Company during the Period Under Review.

CORPORATE GOVERNANCE CODE

The Company recognises the importance of achieving the highest standard of corporate governance consistent with the needs and requirements of its businesses and the best interest of all of its stakeholders, and the Board is fully committed to doing so. The Board believes that high standards of corporate governance provide a framework and solid foundation for the Group to manage business risks, enhance transparency, achieve high standard of accountability and protect stakeholders' interests.

The Company has adopted the principles and the code provisions set out in the Corporate Governance Code (the "CG Code") contained in Appendix C1 of the Listing Rules. During the six months ended 30 September 2026, the Company had complied with all the applicable code provisions of the CG Code, except the deviation stipulated below.

According to the code provision C.2.1 of the CG Code, the roles of the chairman and chief executive should be separate and should not be performed by the same individual. Under the current management structure of the Company, Ms. LAI Ka Yee Gigi is the chairlady of the Board (the "Chairlady") and chief executive officer of the Company (the "Chief Executive Officer"). As Ms. LAI Ka Yee Gigi has been leading the Group as the Group's Chief Executive Officer and a director of each of major subsidiaries since the establishment of the relevant major subsidiaries, the Board believes that it is in the best interest of the Group to continue to have Ms. LAI Ka Yee Gigi acting as the Chairlady and Chief Executive Officer for more effective management and planning of the Group. Therefore, the Board considers that the deviation from provision C.2.1 of the CG Code is acceptable and appropriate in the circumstances and currently does not propose to separate the functions of chairman and the chief executive officer.

AUDIT COMMITTEE

The Company has established an audit committee with written terms of reference following the Rules 3.21 to 3.23 of the Listing Rules and the CG Code. The audit committee currently consists of three independent non-executive Directors, namely Mr. Li Wai Kwan, who has the appropriate auditing and financial related management expertise and serves as the chairman of the audit committee, Mr. Cheng Fu Kwok David and Ms. Wong Gianne. The condensed consolidated financial information of the Group for the Period Under Review has not been reviewed by the Company's independent auditor but has been reviewed by the Company's audit committee.

By order of the Board
Miricor Enterprises Holdings Limited
LAI Ka Yee Gigi
Chairlady & Chief Executive Officer

Hong Kong, 27 November 2026

As at the date of this announcement, the Board comprises four executive directors, namely, Ms. LAI Ka Yee Gigi, Mr. HO Tsz Leung Lincoln, Dr. LAM Ping Yan and Mr. TANG Sung Kin; and three independent non-executive directors, namely, Mr. CHENG Fu Kwok David, Mr. LI Wai Kwan and Ms. WONG Gianne.