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Ausupreme International Holdings Limited

澳至尊國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 2031)

ANNOUNCEMENT OF UNAUDITED INTERIM RESULTS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

RESULTS

The board (the "**Board**") of directors (the "**Directors**") of Ausupreme International Holdings Limited (the "**Company**") is pleased to present the unaudited condensed consolidated results of the Company and its subsidiaries (together as the "**Group**") for the six months ended 30 September 2026 (the "**Period**"), together with the relevant comparative figures as follows:

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(a)*	**150,507**	144,972
Cost of sales		**(20,359)**	(18,155)
Gross profit		**130,148**	126,817
Other income	*5(a)*	**2,370**	778
Other gains and losses, net	*5(b)*	**(83)**	555
Selling and distribution expenses		**(93,641)**	(87,278)
General and administrative expenses		**(18,798)**	(18,697)
Finance costs	*6*	**(463)**	(494)

	Notes	Six months ended 30 September	
		2026	2025
		HK$'000	*HK$'000*
		(Unaudited)	(Unaudited)
Profit before taxation		**19,533**	21,681
Income tax expense	*7*	**(3,552)**	(3,780)
Profit for the period	*8*	**15,981**	17,901
Other comprehensive (expense) income:			
Item that will not be reclassified to profit or loss:			
— Fair value (loss) gain on investments in equity instruments at fair value through other comprehensive income ("**FVTOCI**")		**(1,050)**	209
Item that may be reclassified subsequently to profit or loss:			
— Exchange differences arising on translation of foreign operations		**544**	351
Other comprehensive (expense) income for the period, net of tax		**(506)**	560
Total comprehensive income for the period		**15,475**	18,461
		HK Cents	*HK Cents*
Earnings per share	*10*		
— Basic		**2.10**	2.35
— Diluted		**N/A**	N/A

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

	Notes	As at 30 September 2026 HK$'000 (Unaudited)	As at 31 March 2026 HK$'000 (Audited)
NON-CURRENT ASSETS			
Property, plant and equipment		**55,640**	56,161
Right-of-use assets		**20,594**	14,097
Investment properties		**8,168**	8,572
Equity investment at FVTOCI	*11*	**1,164**	2,214
Deferred tax assets		**881**	888
		86,447	81,932
CURRENT ASSETS			
Inventories		**25,526**	22,830
Trade and other receivables	*12*	**43,122**	40,854
Time deposits		**29,633**	29,790
Cash and cash equivalents		**94,981**	78,405
		193,262	171,879
CURRENT LIABILITIES			
Trade and other payables	*13*	**19,931**	18,846
Bank borrowing		**1,384**	1,611
Dividend payable		**22,880**	20
Lease liabilities		**12,739**	9,950
Provisions		**558**	962
Income tax payable		**6,803**	3,794
		64,295	35,183
NET CURRENT ASSETS		**128,967**	136,696
TOTAL ASSETS LESS CURRENT LIABILITIES		**215,414**	218,628
NON-CURRENT LIABILITIES			
Lease liabilities		**8,087**	4,446
Provisions		**1,077**	547
		9,164	4,993
NET ASSETS		**206,250**	213,635
CAPITAL AND RESERVES			
Share capital	*14*	**7,620**	7,620
Reserves		**198,630**	206,015
TOTAL EQUITY		**206,250**	213,635

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the six months ended 30 September 2026

	Attributable to owners of the Company							
	Share capital *HK$'000*	**Share premium** *HK$'000*	**Equity investment at FVTOCI reserve** *HK$'000*	**Exchange reserve** *HK$'000*	**Capital reserve** *HK$'000*	**Other reserve** *HK$'000*	**Retained earnings** *HK$'000*	**Total** *HK$'000*
At 1 April 2026	**7,620**	**91,288**	**(4,980)**	**(1,001)**	**1,546**	**(641)**	**119,803**	**213,635**
Profit for the period	**—**	**—**	**—**	**—**	**—**	**—**	**15,981**	**15,981**
Other comprehensive (expense) income	**—**	**—**	**(1,050)**	**544**	**—**	**—**	**—**	**(506)**
Total comprehensive (expense) income for the period	**—**	**—**	**(1,050)**	**544**	**—**	**—**	**15,981**	**15,475**
Dividends recognised as distribution *(Note 9)*	**—**	**—**	**—**	**—**	**—**	**—**	**(22,860)**	**(22,860)**
Balance at 30 September 2026 (Unaudited)	**7,620**	**91,288**	**(6,030)**	**(457)**	**1,546**	**(641)**	**112,924**	**206,250**

	Attributable to owners of the Company							
	Share capital *HK$'000*	Share premium *HK$'000*	Equity investment at FVTOCI reserve *HK$'000*	Exchange reserve *HK$'000*	Capital reserve *HK$'000*	Other reserve *HK$'000*	Retained earnings *HK$'000*	Total *HK$'000*
At 1 April 2025	7,620	91,288	(4,643)	(2,047)	1,546	(250)	97,692	191,206
Profit for the period	—	—	—	—	—	—	17,901	17,901
Other comprehensive income	—	—	209	351	—	—	—	560
Total comprehensive income for the period	—	—	209	351	—	—	17,901	18,461
Dividends recognised as distribution *(Note 9)*	—	—	—	—	—	—	(15,240)	(15,240)
Balance at 30 September 2025 (Unaudited)	7,620	91,288	(4,434)	(1,696)	1,546	(250)	100,353	194,427

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the six months ended 30 September 2026

1. CORPORATE INFORMATION

The Company was incorporated as an exempted company with limited liability in the Cayman Islands on 17 April 2015 and is an investment holding company. Its registered office is located at Windward 3, Regatta Office Park, PO Box 1350, Grand Cayman KY1-1108, Cayman Islands. The address of the Company's principal place of business is Office E, 30/F., EGL Tower, 83 Hung To Road, Kwun Tong, Kowloon, Hong Kong.

The Group is a Hong Kong-based brand builder, retailer and wholesaler of health and personal care products focusing on the development, marketing, sales and distribution of the branded products managed by the Group.

The issued ordinary shares of the Company were initially listed on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") on 12 September 2016 (the "**Listing**").

The unaudited condensed consolidated interim financial statements of the Group for the six months ended 30 September 2026 (the "**Condensed Consolidated Interim Financial Statements**") are presented in Hong Kong dollars ("**HK$**") and all values are rounded to the nearest thousand except when otherwise indicated.

2. BASIS OF PREPARATION

The unaudited Condensed Consolidated Interim Financial Statements have been prepared in accordance with Hong Kong Accounting Standard ("**HKAS**") 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants (the "**HKICPA**") as well as the applicable disclosure requirements of Appendix D2 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**").

The unaudited Condensed Consolidated Interim Financial Statements have been prepared on the historical cost basis.

The unaudited Condensed Consolidated Interim Financial Statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the annual report of the Company for the year ended 31 March 2026.

The Condensed Consolidated Interim Financial Statements have not been audited nor reviewed by the independent auditor of the Company but have been reviewed by the audit committee of the Board (the "**Audit Committee**").

3. PRINCIPAL ACCOUNTING POLICIES

The accounting policies and methods of computation used in the unaudited Condensed Consolidated Interim Financial Statements are the same as those followed in the preparation of the Group's financial statements for the year ended 31 March 2026, except as described below.

In the current reporting period, the Group has applied, for the first time, the following amendments to Hong Kong Financial Reporting Standards (the "**HKFRSs**") issued by the HKICPA that are relevant for the preparation of the Condensed Consolidated Interim Financial Statements and mandatorily effective for the annual period beginning on or after 1 April 2026:

Amendments to HKFRS 9 and HKFRS 7	Contracts Referencing Nature-dependent Electricity (amendments)
Amendments to HKFRS 9 and HKFRS 7	Classification and Measurement of Financial Instruments (amendments)
Amendments to HKFRS Accounting Standards	Annual Improvements to HKFRS Accounting Standards — Volume 11

The application of the amendments to HKFRSs in the current period had no material impact on the Group's financial positions and performance for the current and prior periods and/or on the disclosures set out in these Condensed Consolidated Interim Financial Statements.

4. REVENUE AND SEGMENT REPORTING

(a) Revenue

(i) Disaggregation of revenue from contracts with customers

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Types of goods		
Health supplement products	**144,527**	138,589
Personal care products	**5,631**	5,958
Honey products	**349**	425
Total	**150,507**	144,972
Timing of revenue recognition		
A point in time	**150,507**	144,972
Sales channel		
Specialty stores	**23,458**	23,197
Consignment counters	**109,297**	105,184
E-commerce	**11,004**	10,715
Other sales channels	**6,748**	5,876
Total	**150,507**	144,972

(ii) Performance obligations for contracts with customers

Revenue from retail and wholesale of health and personal care products is recognised at a point in time upon the delivery of the health and personal care products to the customers or, in case of consignment sales through consignees, upon collection of the products by end-customers, which is the point of time when customer has the ability to direct the use of products and obtain substantially all of the remaining benefits of the products. The payment terms are generally within 0 to 60 days.

(iii) Transaction price allocated to the remaining performance obligation for contracts with customers

All contracts with customers are for periods of one year or less. As permitted under HKFRS 15, the transaction price allocated to these unsatisfied contracts is not disclosed.

(b) Segment reporting

Information reported to the Board, being the chief operating decision maker ("**CODM**"), for the purposes of resource allocation and assessment of segment performance focuses on types of goods or services delivered or provided. No operating segments identified by the CODM have been aggregated in arriving at the reportable segments of the Group.

Specifically, the Group's reportable and operating segment under HKFRS 8 *Operating Segments* is retail and wholesale of health and personal care products.

Since this is the only reportable and operating segment of the Group, no further analysis thereof is presented. All the revenue of the Group are generated from retail and wholesale of health and personal care products for the six months ended 30 September 2026 and 2025.

5. OTHER INCOME, OTHER GAINS AND LOSSES, NET

(a) Other income

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Bank interest income on bank deposits	**964**	643
Dividend Income	**—**	43
Government grants *(Note)*	**1,328**	—
Rental income	**26**	23
Others	**52**	69
	2,370	778

Note:

During the six months ended 30 September 2026, the grant of approximately HK$1,328,000 (2025: Nil) was granted from "The Dedicated Fund on Branding, Upgrading and Domestic Sales (**The BUD Fund**)" launched by the Government of the Hong Kong Special Administrative Region of the People's Republic of China.

The Group has complied with all of the conditions for these government grants.

(b) Other gains and losses, net

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Net foreign exchange gains	**584**	1,080
Loss from changes in fair value of investment properties, net	**(667)**	(525)
	(83)	555

6. FINANCE COSTS

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Interest on bank borrowing	**19**	27
Interest on lease liabilities	**444**	467
	463	494

7. INCOME TAX EXPENSE

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Current tax:		
Hong Kong Profits Tax	**2,456**	2,968
PRC Enterprise Income Tax	**7**	17
Macau Complementary Tax	**1,087**	813
	3,550	3,798
Over provision in prior year:		
Hong Kong Profits Tax	**—**	(9)
PRC Enterprise Income Tax	**(5)**	(8)
	(5)	(17)
Deferred tax:		
Current period	**7**	(1)
Total	**3,552**	3,780

Notes:

Under the two-tiered profits tax rates regime of Hong Kong Profits Tax, the first HK$2 million of profits of the qualifying group entity will be taxed at 8.25%, and profits above HK$2 million will be taxed at 16.5%. The profits of group entities not qualifying for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%. Accordingly, the Hong Kong Profits Tax of the qualifying group entity is calculated at 8.25% on the first HK$2 million of the estimated assessable profits and at 16.5% on the estimated assessable profits above HK$2 million.

Accordingly, the provision for Hong Kong Profits Tax are calculated at 16.5% of the estimate assessable profits, except for one subsidiary of the Company which is a qualifying corporation under the two-tiered profits tax rates regime.

Taxation for subsidiaries which are outside Hong Kong is charged at the appropriate current rates of taxation ruling in relevant tax jurisdictions.

8. PROFIT FOR THE PERIOD

Profit for the period has been arrived at after charging (crediting):

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Depreciation of:		
— Property, plant and equipment	**1,768**	1,499
— Right-of-use assets	**7,484**	7,141
Total depreciation	**9,252**	8,640
Depreciation included in selling and distribution expenses	**(7,296)**	(6,901)
Depreciation included in general and administrative expenses	**1,956**	1,739
Cost of inventories recognised as expense	**20,359**	18,155
Reversal of write-down of obsolete inventories including in cost of inventories	**(26)**	(200)
Consignment expenses *(Note)*	**45,716**	44,721
Advertising and promotion expense including in selling and distribution expenses	**4,470**	3,223
Donations	**279**	88

Note: Fees paid to consignees for sales of health and personal care products made through the consignment counters are included in "selling and distribution expenses".

9. DIVIDEND

The Board has resolved not to declare an interim dividend for the six months ended 30 September 2026 (2025: Nil).

A final dividend in respect of the year ended 31 March 2026 of HK3 cents (2025: HK2 cents) per ordinary share, amounting to HK$22,860,000 (2025: HK$15,240,000) in aggregate, was declared pursuant to the resolution passed by the Board on 29 June 2026 and the approval of the shareholders of the Company (the "**Shareholder(s)**") at the annual general meeting of the Company held on 11 September 2026. This final dividend was paid on 7 October 2026.

10. EARNINGS PER SHARE

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

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Profit for the period attributable to owners of the Company for the purpose of basic and diluted earnings per share	**15,981**	17,901

	As at 30 September	
	2026	2025
	'000	*'000*
	(Unaudited)	(Unaudited)
Number of shares:		
Weighted average number of ordinary shares for the purpose of basic and diluted earnings per share	**762,000**	762,000

No diluted earnings per share for the six months ended 30 September 2026 and 2025 were presented as there were no potential ordinary shares in issue for the six months ended 30 September 2026 and 2025.

11. EQUITY INVESTMENT AT FVTOCI

	As at 30 September 2026	As at 31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Unlisted equity investments in Australia, at fair value	**1,164**	2,214

The above unlisted equity investments represent the Group's equity interest in Homart Group Limited ("**Homart**"), which is an unlisted entity in Australia. The Directors have elected to designate these investments in equity instruments as at FVTOCI as they believe that recognising short-term fluctuations in this investment's fair value in profit or loss would be inconsistent with the Group's strategy of holding this investment for long-term purpose and realising its performance potential in the long run.

The fair value of the Group's investment in Homart is determined based on the valuation techniques using market approach by LCH (Asia-Pacific) Surveyors Limited, an independent qualified professional valuer.

12. TRADE AND OTHER RECEIVABLES

	As at 30 September 2026	As at 31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Trade receivables	**27,629**	26,682
Other receivables	**726**	964
Deposits and prepayments *(Note)*	**14,767**	13,208
	43,122	40,854

Note: Deposits and prepayments comprised mainly rental deposits and prepaid operating expenses.

The Group usually allows a credit period of 0 to 60 days to its trade customers and consignees. The following is an aged analysis of trade receivables, net of allowance for credit losses, presented based on the date of delivery of goods which approximated the respective dates on which revenue was recognised.

	As at 30 September 2026	As at 31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Within 30 days	**22,687**	11,762
31–60 days	**1,484**	14,438
61–90 days	**2,317**	426
Over 90 days	**1,141**	56
	27,629	26,682

The management of the Group closely monitors the credit quality of trade receivables and considers the debtors that are neither past due nor impaired to be of a good credit quality. Before accepting any new customer or consignee, the Group's management will assess the potential customer's or consignee's credit quality and determine the credit limits of each customer or consignee. Credit limits attributable to customers or consignees are reviewed periodically.

The Group has a policy for allowance of impairment loss which is based on the evaluation of collectability and ageing analysis of accounts and on management's judgement including the creditworthiness and the past collection history of each customer or consignee.

Based on the historical experience of the Group, trade receivables that are past due but not impaired are generally recoverable.

13. TRADE AND OTHER PAYABLES

	As at 30 September 2026 ***HK$'000*** **(Unaudited)**	As at 31 March 2026 *HK$'000* (Audited)
Trade payables *(Note)*	**6,454**	4,955
Accrued staff costs	**10,906**	11,274
Other payables and accruals	**2,571**	2,617
	19,931	18,846

Note:

The aged analysis of trade payables, presented based on the invoice date, is as follows:

	As at 30 September 2026 ***HK$'000*** **(Unaudited)**	As at 31 March 2026 *HK$'000* (Audited)
Within 30 days	**4,607**	2,169
31–90 days	**1,843**	2,782
Over 90 days	**4**	4
	6,454	4,955

The average credit period on purchases of goods usually is 0–90 days.

14. SHARE CAPITAL

	As at 30 September 2026 (Unaudited)		As at 31 March 2026 (Audited)	
	Number of Shares	**Share capital** ***HK$'000***	Number of Shares	Share capital *HK$'000*
Ordinary shares of HK$0.01 each in the share capital of the Company ("**Share(s)**")				
Authorised:				
At beginning of period/year and at end of period/year	**2,000,000,000**	**20,000**	2,000,000,000	20,000
Issued and fully paid:				
At beginning of period/year and at end of period/year	**762,000,000**	**7,620**	762,000,000	7,620

15. MATERIAL RELATED PARTY TRANSACTIONS

For the purposes of these Condensed Consolidated Interim Financial Statements, parties are considered to be related to the Group if the party has the ability, directly or indirectly, to exercise significant influence over the Group in making financial and operating decisions. Related parties may be individuals (being members of key management personnel, significant Shareholders and/or their close family members) or other entities and include entities which are under the significant influence of related parties of the Group where those parties are individuals. Parties are also considered to be related if they are subject to common control.

The Directors are of the view that the following company is a related party that had transactions or balances with the Group as it is controlled by certain Directors:

— Tiger 2023 Limited ("**Tiger**")

(i) The Group had the following transactions with related party during the six months ended 30 September 2026 and 2025 which the Directors consider to be material:

	Six months ended 30 September	
	2026	2025
	HK$'000	*HK$'000*
	(Unaudited)	(Unaudited)
Payment of lease liabilities	**444**	444

The above lease payments were paid to a related company, Tiger, which was controlled by two of the Directors, in accordance with the terms of underlying contracts. The Directors are of the opinion that the above transactions were entered in normal course of business.

(ii) Lease liabilities payable to Tiger:

	As at 30 September 2026	As at 31 March 2026
	HK$'000	*HK$'000*
	(Unaudited)	(Audited)
Within 1 year	**888**	148
After 1 year but within 5 years	**1,480**	—
	2,368	148

MANAGEMENT DISCUSSION AND ANALYSIS

BUSINESS REVIEW

The Group is principally a Hong Kong-based brand builder, retailer and wholesaler of health and personal care products focusing on the development, marketing, sales and distribution of the branded products. For the six months ended 30 September 2026, the Group's revenue increased by 3.8% to HK$150,507,000 from HK$144,972,000 for the six months ended 30 September 2025 (the "**Last Period**"). Meanwhile, the profit of the Group for the Period amounted to HK$15,981,000, which represented a decrease of 10.7% from HK$17,901,000 for the Last Period.

With the efforts of the Hong Kong Government to integrate development across culture, sports and tourism, which promotes the concept of "Tourism is Everywhere" and strengthens the mega-event economy, the retail market in Hong Kong is in the vibe of moderate growth during the Period. According to the statistics from the Census and Statistics Department of Hong Kong, the estimated value of total retail sales in Hong Kong for the Period rose by approximately 6.3% as compared to the Last Period. The Group's sales increased by 3.8% as compared to the Last Period, generally in line with the positive trend of Hong Kong retail market. This was the result of the Group's effective marketing campaigns and sales channel reallocation. The Group is committed to continuously reviewing and enhancing its business plans to adapt to the changing business environment.

As at 30 September 2026, the Group had 21 specialty stores and 75 consignment counters in Hong Kong and Macau (30 September 2025: 19 specialty stores and 68 consignment counters). The Group will continue to carefully identify suitable locations for the specialty stores and other sales channels to maximise its exposure to target customers.

FINANCIAL REVIEW

The Group generated revenue primarily from sales channels of specialty stores, consignment counters and e-commerce etc. The main types of goods are health supplement products, personal care products and honey products. During the Period, the Group recorded a growth in revenue which is attribute to the sound sale strategies. For the six months ended 30 September 2026, the Group's revenue increased by 3.8% to HK$150,507,000 (2025: HK$144,972,000) while recorded a consolidated profit of HK$15,981,000, as compared to a consolidated profit of HK$17,901,000 for the Last Period.

The increase in overall sales performance is due to (i) the launch of popular new products; (ii) the expansion of points of sales; and (iii) an effective advertising and promotion strategy.

During the Period, the Group's revenue from (i) health supplement products increased by 4.3% to HK$144,527,000 (2025: HK$138,589,000); (ii) personal care products decreased by 5.5% to HK$5,631,000 (2025: HK$5,958,000); and (iii) honey products dropped by 17.9% to HK$349,000 (2025: HK$425,000). The Group's revenue from sales channels of (i) specialty stores slightly increased by 1.1% to HK$23,458,000 (2025: HK$23,197,000); (ii) consignment counters increased by 3.9% to HK$109,297,000 (2025: HK$105,184,000); (iii) e-commerce increased by 2.7% to HK$11,004,000 (2025: HK$10,715,000); and other sales channels increased by 14.8% to HK$6,748,000 (2025: HK$5,876,000).

The following table sets forth the breakdown of the Group's revenue by categories of products for the six months ended 30 September 2026 and 2025:

	For the six months ended 30 September			
	2026		2025	
	HK$'000	***% of total revenue***	*HK$'000*	*% of total revenue*
Health supplement products	**144,527**	**96.0%**	138,589	95.6%
Personal care products	**5,631**	**3.8%**	5,958	4.1%
Honey products	**349**	**0.2%**	425	0.3%
Total	**150,507**	**100.0%**	144,972	100.0%

The table below sets forth the breakdown of the Group's revenue by sales channels for the six months ended 30 September 2026 and 2025:

	For the six months ended 30 September			
	2026		2025	
	HK$'000	***% of total revenue***	*HK$'000*	*% of total revenue*
Specialty stores	**23,458**	**15.6%**	23,197	16.0%
Consignment counters	**109,297**	**72.6%**	105,184	72.5%
E-commerce	**11,004**	**7.3%**	10,715	7.4%
Other sales channels	**6,748**	**4.5%**	5,876	4.1%
Total	**150,507**	**100.0%**	144,972	100.0%

The cost of sales increased by HK$2,204,000 to HK$20,359,000 for the Period, as compared to HK$18,155,000 for the Last Period. The increase was primarily attributable to revenue growth and the appreciation of Australian dollars. The gross profit margin held steady at 86.5% for the Period (2025: 87.5%).

The selling and distribution expenses of the Group increased by 7.3% to HK$93,641,000 for the Period (2025: HK$87,278,000), while the general and administrative expenses of the Group increased by 0.5% to HK$18,798,000 for the Period (2025: HK$18,697,000). The increase was primarily driven by (i) inflationary pressure on various operating costs; (ii) an increase in headcount to support the expansion of points of sale; and (iii) higher marketing expenses aimed at enhancing brand image and boosting sales of newly launched products.

During the Period, the Group's finance costs represented interest on bank borrowing amounting to HK$19,000 (2025: HK$27,000) and interest on lease liabilities amounting to HK$444,000 (2025: HK$467,000).

The Group's revenue was mainly derived from Hong Kong, Mainland China and Macau during the Period. For the Period, income tax expense was HK$3,552,000 (2025: HK$3,780,000). The provision for Hong Kong Profits Tax has been provided in accordance with two-tiered profits tax rates regime; the first HK$2,000,000 of assessable profits of a qualifying corporation of the Group is taxed at 8.25% and the assessable profits above HK$2,000,000 are taxed at 16.5%. The assessable profits of group entities not qualified for the two-tiered profits tax rates regime will continue to be taxed at a flat rate of 16.5%. Taxation for subsidiaries which are outside Hong Kong is charged at the appropriate current rates of taxation ruling in the relevant tax jurisdictions.

As a result of the above factors, there was a consolidated profit for the Period of HK$15,981,000 as compared to a consolidated profit of HK$17,901,000 for the Last Period.

For the Period, the Group recorded a basic earnings per share of HK2.10 cents as compared to the basic earnings per share of HK2.35 cents for the Last Period, the calculation of which is based on the profit for the Period of HK$15,981,000 (2025: HK$17,901,000) and the weighted average number of 762,000,000 Shares in issue during the Period (2025: 762,000,000 Shares). No diluted earnings per Share for those periods ended 30 September 2026 and 2025 were presented as there were no potential ordinary Shares in issue for those periods ended 30 September 2026 and 2025.

LIQUIDITY

The Group's financing and treasury activities are centrally managed and controlled at the corporate level. The main objective is to utilise the funding efficiently and to manage the financial risks effectively. The Group generally meets its working capital requirements from its internally generated funds, and maintains a healthy financial position.

As at 30 September 2026, the Group had net current assets and net assets of HK$128,967,000 (31 March 2026: HK$136,696,000) and HK$206,250,000 (31 March 2026: HK$213,635,000), respectively. As at 30 September 2026, the current ratio calculated based on current assets divided by current liabilities of the Group was approximately 3.0 (31 March 2026: 4.9).

Cash and cash equivalents and time deposits held by the Group amounted to HK$124,614,000 as at 30 September 2026 (31 March 2026: HK$108,195,000), of which HK$94,981,000 (31 March 2026: HK$78,405,000) was cash and cash equivalents and HK$29,633,000 (31 March 2026: HK$29,790,000) was non-pledged time deposits with original maturity of over three months. They were mainly denominated in Hong Kong dollars, Japanese yen, Australian dollars, Renminbi and United States dollars.

OTHER FINANCIAL RESOURCES AND GEARING

As at 30 September 2026, the total outstanding bank borrowing of the Group amounted to HK$1,384,000 (31 March 2026: HK$1,611,000) and it is a secured bank mortgage loan. The bank mortgage loan was repayable based on scheduled repayment dates set out in the loan agreement and the last payment is on 21 August 2029.

Interest on bank borrowing is charged at floating rates. The bank borrowing of the Group is denominated in Hong Kong dollars. No financial instruments for hedging purposes were employed by the Group for the six months ended 30 September 2026 and for the year ended 31 March 2026.

As at 30 September 2026, the bank borrowing was secured by the Group's certain leasehold land and building with aggregate net carrying value of approximately HK$26,150,000 (31 March 2026: HK$26,631,000).

As at 30 September 2026, the Group's gearing was considered to be at a reasonable level, as the debt to equity ratio was only 0.7% (31 March 2026: 0.8%), expressed as a percentage of total bank borrowings to total net assets.

FOREIGN EXCHANGE EXPOSURE

The Group is exposed to currency risk primarily through sales and purchases, which gives rise to receivables, payables and cash balances that are denominated in a foreign currency, i.e. a currency other than the functional currency of the operations to which the transactions relate. The currencies giving rise to this risk are primarily Japanese yen, Australian dollars and Renminbi. The Group currently does not have any foreign currency hedging policy. However, the Group maintains a conservative approach in treasury management by constantly monitoring foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arise. The management will continue to monitor the foreign exchange exposure and will take prudent measures when needed.

CAPITAL COMMITMENTS

As at 30 September 2026, the Group did not have any capital commitments (31 March 2026: Nil).

MAJOR INVESTMENTS, ACQUISITIONS AND DISPOSALS

The Group had no material investments, acquisitions or disposals of subsidiaries, associates or joint ventures during the six months ended 30 September 2026 (2025: Nil).

CONTINGENT LIABILITIES

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

EMPLOYEE INFORMATION

As at 30 September 2026, the Group had 249 (30 September 2025: 222) employees, including part-time staff. The Group remunerates employees based on their performance and experience, the Group's results as well as prevailing market conditions. In addition to salary and commission payment to staff, other staff benefits include a share option scheme, discretionary bonus, staff discount on purchases and internal training.

DIVIDEND

The Board has resolved not to declare an interim dividend for the six months ended 30 September 2026 (2025: Nil).

The Board has taken into account the Group's financial position and considers it appropriate to assess dividend distributions based on the full-year results and overall financial performance. The Board will continue to review the Group's dividend distribution having regard to its financial performance, cash position, capital requirements and future development needs.

PROSPECTS

Looking ahead to the second half of the financial year, the health and wellness industry in Hong Kong and the broader region is poised for steady expansion, underpinned by long-term demographic shifts. With an accelerating aging population and growing public awareness of longevity and preventive care, consumer demand is evolving from general nutrition toward targeted, functional health solutions. While local retail sentiment continues to face headwinds from shifting outbound travel habits and broader macroeconomic uncertainties, the essential nature of daily health maintenance provides a resilient foundation for the Group's core business.

The Group anticipates encouraging catalysts emerging in the coming months. The upcoming festive mega-events season in Hong Kong — spanning cultural festivals, major international expos and sporting spectacles — is expected to invigorate city-wide vibrancy, boost visitor arrivals, and stimulate local foot traffic. The Group is strategically positioning its retail touchpoints and promotional campaigns to capture this influx of visitors and effectively convert increased footfall into tangible sales growth.

To stay ahead of structural market shifts, the Group will continue to leverage advanced information technology to adapt to demographic changes and address the evolving health needs of different age groups. By analyzing purchasing behaviors across channels, tailored wellness solutions can be offered to the diverse customer groups from the younger generation to the growing silver-haired population.

Furthermore, the Group will prioritize continuous product optimization. By upgrading existing formulations with clinically supported ingredients and streamlining its retail network and back-end logistics, the Group aims to elevate both operational efficiency and product value.

Regardless of fluctuations or uncertainties arise in the economic environment, the Group will remain committed to its mission of delivering trusted health solutions and operational excellence. With a resilient business model and prudent financial stewardship, the Group is confident in driving steady progress and securing sustainable long-term growth.

CORPORATE GOVERNANCE AND OTHER INFORMATION

SHARE OPTION SCHEME

Pursuant to the written resolution of the sole shareholder of the Company passed on 20 July 2016, the Company adopted a share option scheme (the "**Scheme**") conditional upon the Listing. The Scheme has a term of ten years commenced on 12 September 2016 and expired on 11 September 2026. No further options were offered and no share options remained outstanding under the Scheme following its expiration.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES

Throughout the Period, the Company did not redeem its listed securities, nor did the Company or any of its subsidiaries purchase or sell such securities (including sale of treasury share, if any).

As at 30 September 2026, the Company did not hold any treasury shares.

ARRANGEMENTS TO PURCHASE SHARES OR DEBENTURES

At no time during the Period or at the end of the Period was the Company, or its holding company or any of its subsidiaries or fellow subsidiaries, a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

CORPORATE GOVERNANCE CODE

The Company has complied with the mandatory disclosure requirements and all the applicable code provisions set out in the section headed "Part 2 — Principles of good corporate governance, code provisions and recommended best practices" of the Corporate Governance Code contained in Appendix C1 to the Listing Rules (the "**CG Code**") throughout the Period save for the deviation from code provision C.2.1 as follows:

Under code provision C.2.1 of the CG Code, the roles of the chairman and the chief executive should be separate and should not be performed by the same individual.

In view of the present composition of the Board, the in-depth knowledge of the chairman of the Board (the "**Chairman**") (who is also a co-chief executive officer) of the operations of the Group and the health and personal care industry in general, his extensive business network and connections, and the scope of operations of the Group, the Board believes that it is in the best interest of the Group for Mr. Choy Chi Fai to assume the roles of both the Chairman and the co-chief executive officer. As all major decisions are made in consultation with all the members of the Board, with the three independent non-executive Directors offering independent perspectives, the Board believes that there are adequate safeguards in place to ensure sufficient balance of powers within the Board.

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix C3 to the Listing Rules (the "**Model Code**") as its own code of conduct regarding Directors' securities transactions. Having been made specific enquiries by the Company, all Directors confirmed that they had complied with the required standard set out in the Model Code throughout the Period.

SUFFICIENCY OF PUBLIC FLOAT

According to the information that is publicly available to the Company and within the knowledge of the Directors, the percentage of the Shares which are in the hands of the public is not less than 25% of the Company's total number of issued Shares throughout the Period.

AUDIT COMMITTEE

The principal duties of the Audit Committee include the review and supervision of the Group's financial reporting system and internal control procedures and review of the Group's financial information.

The Audit Committee has reviewed the unaudited condensed consolidated interim financial results of the Group for the Period and this announcement with the Directors.

APPRECIATION

On behalf of the Board, I would like to express our gratitude to the Shareholders, business partners and customers for their continuing support, and extend our sincere appreciation to all management and staff for their ongoing dedication, commitments and contributions.

By Order of the Board
Ausupreme International Holdings Limited
Choy Chi Fai
Chairman, Executive Director and Co-Chief Executive Officer

Hong Kong, 27 November 2026

As at the date of this announcement, the Board comprises two Executive Directors, namely Mr. Choy Chi Fai (Chairman and Co-Chief Executive Officer) and Ms. Ho Ka Man (Vice Chairman and Co-Chief Executive Officer); and three Independent Non-executive Directors, namely Prof. Luk Ting Kwong, Dr. Wan Cho Yee and Ms. Pang Sin Mei Ada.

In case of any inconsistency between the English and Chinese versions, the English text of this announcement shall prevail over the Chinese text.