



嘉靈控股集團有限公司

Karin Technology Holdings Limited

(Incorporated in Bermuda with Company Registration Number 32514)

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## PROFIT GUIDANCE FOR HALF YEAR ENDED 31 DECEMBER 2025

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The Board of Directors of Karin Technology Holdings Limited (the “**Company**” or together with its subsidiaries, the “**Group**”) wishes to update shareholders on the expected financial performance of the Group in respect of the half year financial results for the six months ended 31 December 2025 (“**1HFY2026**”) based on a preliminary review of the Group’s unaudited management accounts.

Following a reassessment of the classification of one of the Group’s principal assets, Karin Building<sup>1</sup>, which was previously classified as an asset held for sale, the Group now intends to reclassify the Karin Building back to ‘property, plant and equipment’ in the unaudited financial statements for 1HFY2026. The accounting reclassification will be made in accordance with the requirements of IFRS 5 due mainly to ongoing market conditions affecting the sale price and the timeline for its disposal. In this connection, as depreciation of the Karin Building was suspended during the period it was classified as an asset held for sale, the Group is now required to recognise significant catch-up depreciation for that prior period, and to resume depreciation going forward. These are non-cash accounting adjustments and do not affect the Group’s cash position, liquidity, or core business operations.

Consequently, the Board expects the Group to report a net loss for 1HFY2026, in contrast to a net profit in the corresponding period of the previous financial year. Had this one-time, non-cash accounting adjustments relating to the catch-up depreciation been disregarded, the Group would have recorded a net profit for 1HFY2026.

This profit guidance is based on preliminary review of the Group’s unaudited management accounts. It remains subject to final review by the Company’s auditors and any further adjustments that may arise. Further details on the Group’s performance will be disclosed when the Company releases its unaudited financial statements for 1HFY2026 on 13 February 2026.

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<sup>1</sup> A 13-storey industrial building located at No. 166 Wai Yip Street, Kwun Tong, Kowloon, Hong Kong.

In the meantime, shareholders and potential investors are advised to exercise caution when dealing in the shares of the Company.

By Order of the Board

Lam Cheuk Yin, Kenneth  
Finance Director / Joint Company Secretary

30 January 2026