FY2026 ANNUAL GENERAL MEETING

27 JULY 2026

- All mobile phones and electronic devices to be put on '**silent**' mode

- **No recording or photography** during the meeting

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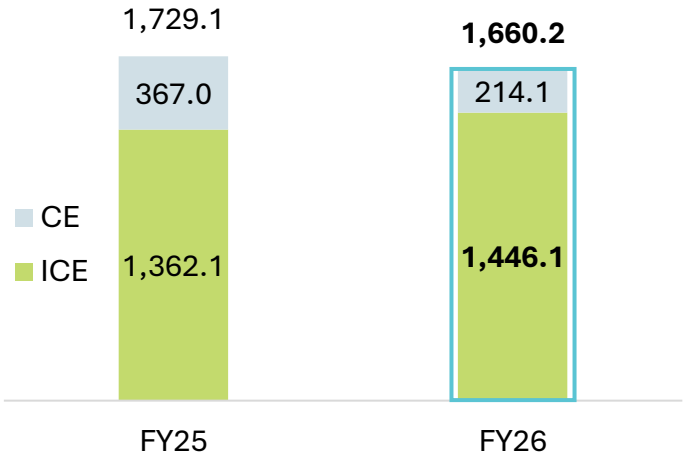


FY2026 Financial Highlights

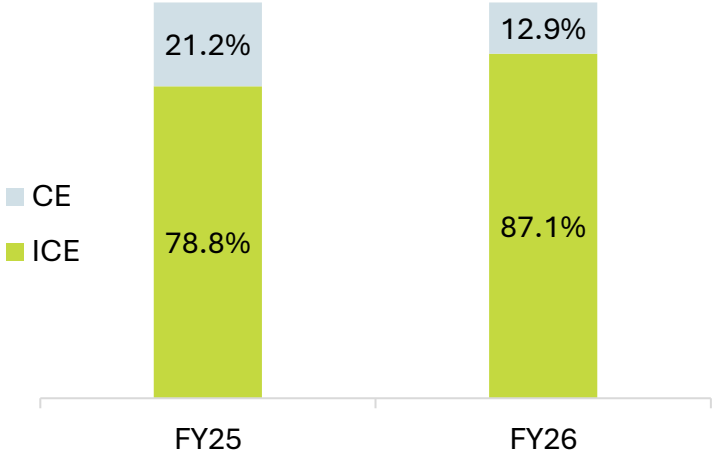
HK$'m	12 months ended 31 March 2026	12 months ended 31 March 2025	% Change
Revenue	**1,660.2**	1,729.1	(4.0)
Gross Profit	**312.1**	293.7	6.3
Gross Profit Margin	**18.8%**	17.0%	1.8% pt
Loss in relation to Trio AI Investment*	**(48.4)**	-	-
Income Tax Expense	**(19.3)**	(8.2)	133.8
Net Profit	**111.4**	166.5	(33.1)
Net Profit Margin	**6.7%**	9.6%	(2.9% pt)

** Details are set out in the "Financial Review" Section of the FY2026 Annual Report*

REVENUE (HK$'M)



REVENUE BY SEGMENT (%)



Reconciliation of profit before tax excluding impact of Trio AI Investment

HK$'m	12 months ended 31 March 2026 (Unaudited)	12 months ended 31 March 2025 (Unaudited)
Operating profit	136.8	175.3
Impairment loss on property, plant, and equipment and related lease receivable*	45.0	-
Impairment losses on financial assets*	2.2	-
Gain on deemed disposal of a subsidiary*	(9.4)	-
Loss (net of non-controlling interests) during the period under the Group's control	5.2	-
Adjusted operating profit *	**179.8**	**175.3**
Finance costs	(0.7)	(0.6)
Adjusted profit before income tax *	**179.1**	**174.7**

** Adjusted for gains and losses in relation to Trio AI Investment. It is used by management to evaluate the operating performance of the Group's core EMS business. Details are set out in the "Financial Review" Section of the FY2026 Annual Report.*

Trio AI Investment

INVESTMENT RATIONALE

Investment underpinned by:

- external study showed a clear thesis on growing AI adoption and a supply gap in GPU computing capacity in Hong Kong market
- US-China tensions and technology restrictions in Hong Kong in accessing top-tier GPUs
- PRC GPU designed to be compatible with top-tier ecosystems
- Operated by a professional management team with expertise beyond the Group's traditional EMS operations, supported by the JV partner's technical capabilities and a CEO with substantial experience in Hong Kong's IT and government sector.

RISK-MITIGATION MEASURES

- Demand, customer onboarding and revenue conversion were slower than expected. Commercial users, who were more familiar with established top-tier GPU ecosystems and overseas cloud service providers.
- Brought in new investor YHL with fresh funds, local commercial network and opportunities within Hong Kong infrastructure section. Trio AI became an associate, reducing the Group's exposure. However, the underlying market conditions in Hong Kong did not improve.
- The Group ceased further financial support; working with investors on future direction, with no further capital injection from the Group

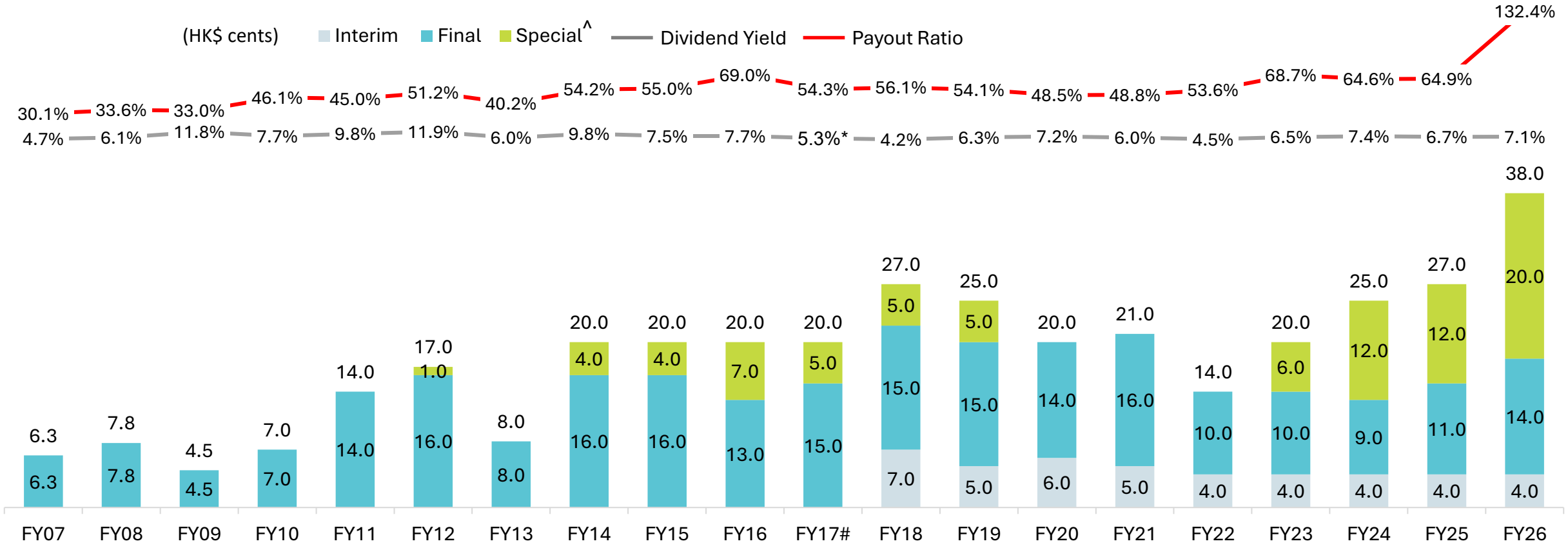
ASSET RECOVERY

- Receivables from, and investment cost in, Trio AI have been fully written down
- GPU/server impairment based on management's best estimate of recoverable amount
- Exploring disposal/redeployment of GPU servers and ancillary hardware; recovery could generate incremental cash proceeds

Dividends Track Record

Dividend policy: An annual ordinary dividend payout of at least 30% and up to 50% of net profit attributable to shareholders

Shareholder Returns+:
+41.0% yoy
(FY25 vs FY26)



+SR formula: {(Price as at 31 Mar 2026 – Price as at 1 Apr 2025) + Final dividends for FY2025 + Interim dividends for 1HFY2026} ÷ Price as at 1 Apr 2025
** Adjusted for 1:10 bonus issue completed in Jun 2017 # Quantum of dividend increased by 10% under 1:10 bonus*
^ Included Special Dividend declared in interim and proposed in final.

Revised Dividend Policy

The Company has committed to distribute target annual ordinary dividend payout of

50% to 70%

of the net profit attributable to Shareholders in any financial year, whether as interim and/or final dividends

- Revised upward from previous policy of "at least 30% and up to 50% of net profit attributable to shareholders"
- Policy in effect since 28 May 2026



Note: Dividend policy is subject to the Group's business requirements and other relevant considerations and barring unforeseen circumstances. The amount of dividends will depend on the Group's operating results, financial conditions such as cash position and retained earnings, other cash requirements including capital expenditure, restrictions on payment of dividends imposed on the Group by financing arrangements (if any) and other factors deemed relevant by the Directors.

Capital Allocation & Return Strategy

HK$300M
FY2027-FY2028
Returning surplus cash to shareholders

Special Dividends

Share Buyback Scheme

	FY2027	FY2028
Special dividends	~HK$66M (special dividend of HK16 cts/share for FY26)	Balance of HK$300M
Share buybacks	Not less than HK$80M	

- The Group will continuously review its capital management to enhance shareholder returns by returning surplus cash to shareholders, after taking into account appropriate allocations for working capital, capital expenditure, prudent liquidity reserves and strategic growth opportunities.
- The implementation of the share buyback programme will be carried out under the Company's existing share buyback mandate and, following the upcoming annual general meeting, subject to the approval by shareholders of the renewal of such mandate. Any share buyback will also be subject to market conditions, regulatory requirements, the Group's prevailing share price performance, liquidity position and capital needs.
- The Group intends to review the Company's capital management, dividend policy and share buyback programme periodically in line with the Group's evolving business strategy, financial position and market conditions to support the steady growth in total shareholder returns over time.

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Thank You!