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BExcellent Group Holdings Limited

精英匯集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1775)

SUPPLEMENTAL AND CLARIFICATION ANNOUNCEMENT IN RELATION TO THE ANNUAL RESULTS ANNOUNCEMENT FOR THE YEAR ENDED 31 JULY 2025

Reference is made to the annual results announcement of BExcellent Group Holdings Limited (the “**Company**”) dated 28 October 2025 (the “**Results Announcement**”) for the year ended 31 July 2025. Unless the context requires otherwise, capitalized terms in this announcement shall have the same meanings as defined in the Results Announcement.

The Company wishes to provide supplemental information in relation to the Results Announcement by optimising the presentation of the “Other (losses) gains — net” under note 4 “OTHER INCOME AND OTHER (LOSSES) GAINS — NET” (as stated on page 9 of the Results Announcement) as follows:

	2025	2024
	HK\$’000	HK\$’000
Other (losses) gains — net		
— Decrease in fair value of investment property	(3,900)	(3,400)
— Fair value gain on financial asset at fair value through profit or loss — contingent consideration receivables	4,237	—
— Fair value (loss) gain on financial assets at fair value through profit or loss — listed equity securities	(5,804)	3,200
— Exchange differences - net	207	(109)
	<u>(5,260)</u>	<u>(309)</u>

For the avoidance of doubt, the net fair value loss on financial assets at fair value through profit or loss remains to be HK\$1,567,000, as stated in the Results Announcement in the above note.

Accordingly, the Company wishes to clarify that the adjusted loss of the Group for the financial year ended 31 July 2025 compared to that of the year ended 31 July 2024 under the “Financial Highlights” section (as stated on page 1 of the Results Announcement) decreased by 32.3% from HK\$21.9 million to HK\$14.8 million, which represents the loss of the Group for the financial year ended 31 July 2025 as adjusted by excluding the decrease in fair value of investment property, impairment loss of intangible asset and fair value changes on financial assets at fair value through profit or loss in respect of listed equity securities.

Save as stated above, all other information in the Result Announcement remains unchanged.

By order of the Board
BExcellent Group Holdings Limited
精英匯集團控股有限公司
Leung Ho Ki, June
Chairman

Hong Kong, 29 October 2025

As at the date of this announcement, the Board comprises seven Directors, of which four are executive Directors, namely Ms. Leung Ho Ki, June (Chairman), Mr. Tam Wai Lung (Chief Executive Officer), Mr. Chan Tsz Ying, Wister and Mr. Li Man Wai, and three are independent non-executive Directors, namely Mr. Kwan Chi Hong, Mr. Li Kai Sing and Mr. Tai Kwok Leung, Alexander.