IWS Group Holdings Limited
國際永勝集團控股有限公司
(Incorporated in the Cayman Islands with limited liability)
(Stock code: 6663)

SUPPLEMENTAL ANNOUNCEMENT DISCLOSEABLE AND CONNECTED TRANSACTION DISPOSAL OF EQUITY INTEREST IN THE TARGET COMPANY AND THE ASSIGNMENT OF THE SALE LOAN

Reference is made to the announcement of IWS Group Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") dated 10 July 2026 (the "**Announcement**") in relation to, among others, the disposal of 51% equity interest in IWS-N1 Solutions Limited (the "**Target Company**") and the assignment of the Sale Loan. Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Announcement.

The Company would like to provide the Shareholders and potential investors of the Company with the following additional information in relation to the Disposal.

OUTSTANDING AMOUNT OF THE SALE LOAN

As at Completion, the outstanding principal amount of the Sale Loan due from the Target Company to the Seller was approximately HK$8,235,000.

BASIS FOR PAYMENT ARRANGEMENTS

Pursuant to the Sale and Purchase Agreement, HK$8,235,000 of the Consideration shall be payable by the Purchaser to the Seller on the day falling ninety (90) days after the Completion Date. Such arrangement was agreed having regard to the Purchaser's request for a limited period following Completion to complete its internal administrative and funding arrangements.

As disclosed in the Announcement, the Target Company had not lived up to the original expectations of the Group and the Directors considered that the Disposal represented a good opportunity for the Company to realise the Group's interest in the Target Company, improve the financial position of the Group and increase its general working capital. Having considered the benefits of the Disposal as disclosed in the Announcement, together with the Purchaser's request for a limited period following Completion to complete its internal administrative and funding arrangements, and the personal guarantees provided by each of the Purchaser's Guarantors, the Directors further considered that the payment arrangement formed part of the overall commercial terms of the Disposal, which were determined after extensive arm's length negotiations between the parties on all material commercial terms of the Disposal. Having taken into account all commercial terms of the Disposal as a whole, the Directors considered that the payment arrangement represented the best terms obtainable by the Company in the circumstances for proceeding with the Disposal while safeguarding the interests of the Company and its Shareholders as a whole. Having considered the foregoing, the Directors considered that the payment arrangement was fair and reasonable, on normal commercial terms and in the interests of the Company and its Shareholders as a whole.

NET LIABILITIES OF THE TARGET COMPANY

As at 31 March 2026, the audited net liabilities of the Target Company amounted to approximately HK$6,790,000.

The Directors (including the independent non-executive Directors) had, at the time of considering and approving the Disposal, already taken into account, among other things, the Target Company's financial position and performance, including its net liabilities position and continuous loss-making performance since its incorporation, the outstanding amount of the Sale Loan, and the terms of the Sale and Purchase Agreement as a whole. In particular, the Directors considered that (i) the Target Company had recorded continuous net losses since its incorporation; (ii) the Target Company was in a net liabilities position as at 31 March 2026; (iii) the Target Company had not lived up to the original expectations of the Group; and (iv) the Disposal represented a good opportunity for the Company to realise the Group's interest in the Target Company, improve the financial position of the Group and increase its general working capital.

Having considered the foregoing, the Directors (including the independent non-executive Directors) considered that the Consideration and the terms of the Sale and Purchase Agreement were on normal commercial terms and were fair and reasonable, and that the Disposal was in the interests of the Company and its Shareholders as a whole.

Save as disclosed above, all other information contained in the Announcement remains unchanged. This announcement is supplemental to and should be read in conjunction with the Announcement.

On behalf of the Board
IWS Group Holdings Limited
Ma Kiu Sang
Chairman

Hong Kong, 30 July 2026

As at the date of this announcement, the executive Directors are Mr. Ma Kiu Sang, Mr. Ma Kiu Mo, Mr. Ma Kiu Man, Vince and Mr. Ma Yung King, Leo, and the independent non-executive Directors are Ms. Chang Wai Ha, Dr. Ng Ka Sing, David and Mr. Yau Siu Yeung.