Home essential

First Class Experience

MANWAH

MAN LDINGS LIMITED

ode: 01999)

2025/26 Annual Report

## For Information

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# inancial i ni nts

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# Chairman's Statement



1.2 North America Market

1.3 Europe and Other Countries Market

2 Bedding and Ancillary Products

3 Sales of Other Products

4 Home Group Business

5 Other Business

6 Other Income

*Breakdown of Cost of Goods Sold*

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| | *HK$'000* | *HK$'000* | % |
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Nomination Committee



*(a) Right to convene special general meeting*



*(c) Right to put enquiries to the Board*



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## Consolidated statement of profit or loss

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# Consolidated statement of comprehensive income

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# Consolidated statement of financial position

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## Consolidated Statement of Financial Position

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## Consolidated statement of changes in equity

For the year ended 31 December

| | Share capital | Share premium | Other reserves | Retained earnings | Total attributable to equity holders of the parent | Non-controlling interests | Total equity |
|---|---|---|---|---|---|---|---|
| | $000 | $000 | $000 | $000 | $000 | $000 | $000 |
| Balance at 1 January | | | | | | | |
| Profit for the year | | | | | | | |
| Other comprehensive income | | | | | | | |
| Total comprehensive income | | | | | | | |
| Dividends | | | | | | | |
| Share-based payment | | | | | | | |
| Balance at 31 December | | | | | | | |

# Consolidated statement of cash flows

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## Notes to the consolidated financial statements

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2.1 [illegible]

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2.4

2.4.1

*(b) Joint arrangements – continued*

*(c) Changes in ownership interests*

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2.4.2

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2.4.2

2.4.3

2.4.4

2.4.5

*(a) Functional and presentation currency*

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2.4.5

*(b) Transactions and balances*

*(c) Group companies*

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2.4.

2.4.

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2.4.10

*(b) Other intangible assets – continued*

*Research and development*

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2.4.11 -

2.4.12

## 2.4

2.4.13

*(i) Classification*

*(ii) Recognition and derecognition*

*(iii) Measurement*

2.4 [illegible]

2.4.13

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2.4.13

*(iv) Impairment – continued*

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2.4.22

(a) Current income tax

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## 2.4

2.4.23

*(a) Short-term obligations*

*(b) Pension obligations*

*(c) Bonus plans*

2.4.24

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2.4.25

2.4.26

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2.4.26

*(i) Sales of goods*

*(ii) Sales of residential properties*

*(iii) Service income*

2.4.27

## 2.4 □

### 2.4.27 □

2.4

2.4.27

2.4.2

2.4.2

*(i) Basic earnings per share*

*(ii) Diluted earnings per share*

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2.4.30 -

## 3.

### 3.1

*(a) Market risk*

*(i) Foreign exchange risk*

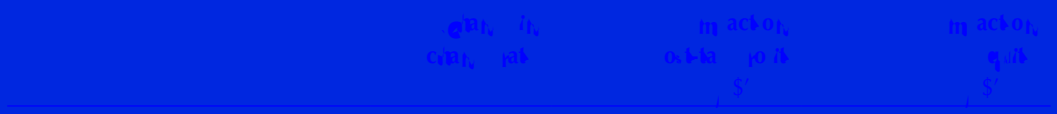
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## 3. [illegible]

### 3.1 [illegible]

*(a) Market risk – continued*

*(ii) Foreign exchange risk*




*(iii) Commodity price risk*

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3.1

*(a) Market risk – continued*

*(b) Credit risk*

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*(b) Credit risk – continued*

*(iii) Loans and advances*

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*(b) Credit risk – continued*

*(iii) Loans and advances to customers*

## 3.

### 3.1

*(c) Liquidity risk management – continued*



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*(c) Liquidity risk management – continued*

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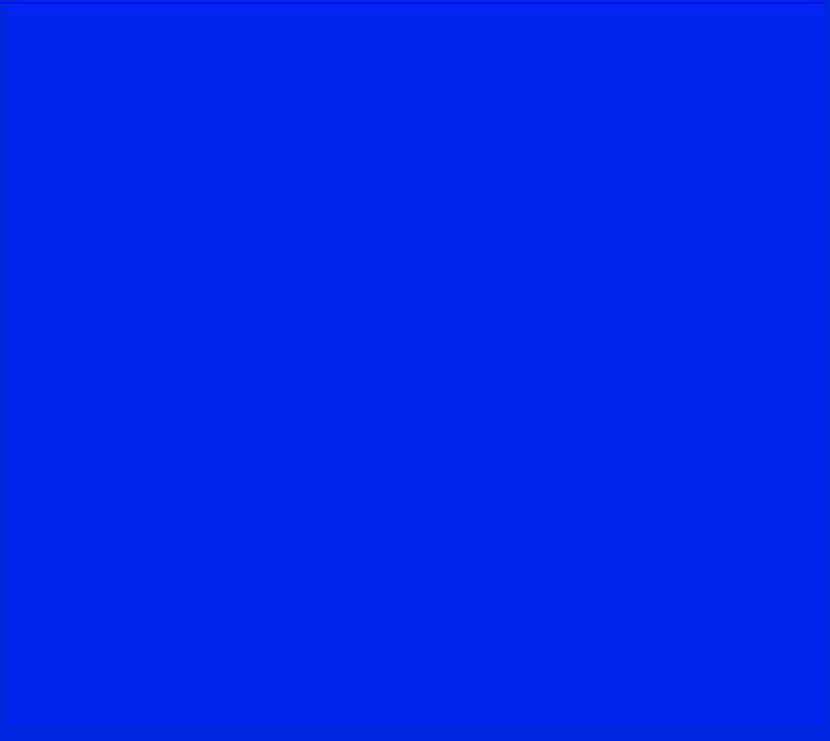
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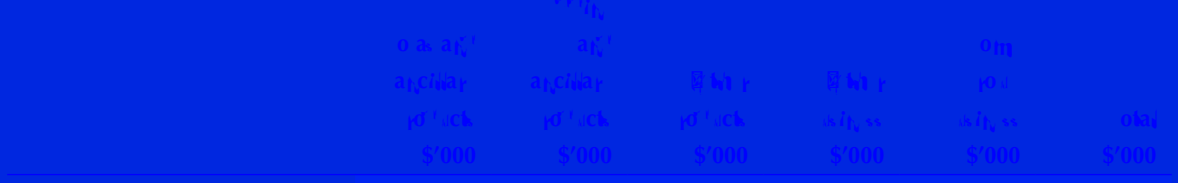
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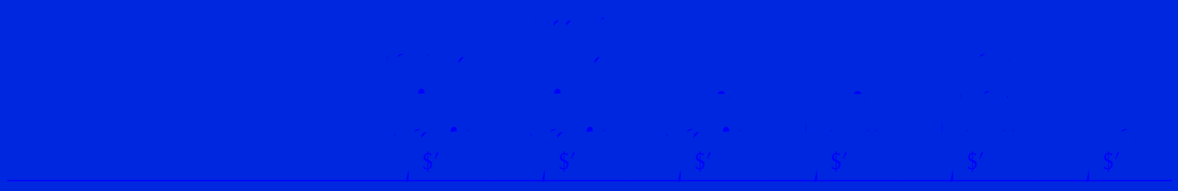
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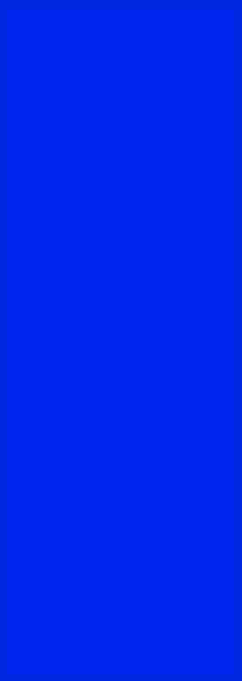
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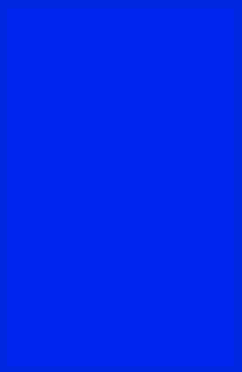
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*(i) Related party transactions*

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*(ii) Related party balances*

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*(iii) Compensation of key management personnel*

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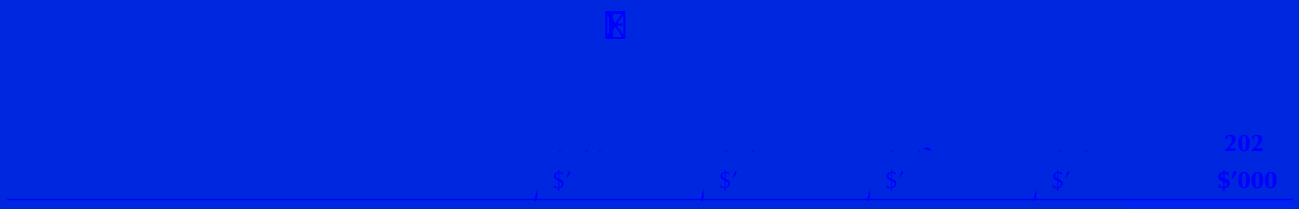
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# Financial Summary



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