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Niche-Tech Semiconductor Materials Limited

駿碼半導體材料有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 8490)

**UPDATES IN RELATION TO
DISCLAIMER OF OPINION ON GOING CONCERN
AS SET OUT IN THE ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

This announcement is made by Niche-Tech Semiconductor Materials Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) to provide updates in relation to the disclaimer of opinion solely on going concern issue (the “**Disclaimer of Opinion**”) as set out in the annual report of the Company for the year ended 31 December 2025 (the “**Annual Report**”) published on 29 April 2026. Unless otherwise defined in this announcement, capitalised terms used in this announcement shall have the same meanings as those defined in the Annual Report.

Reference is made to the actions of the Group to address the audit modifications and removal of the audit modifications as disclosed on pages 25 to 26, and 73 of the Annual Report. As at the date of this announcement, the following are the updates relating to the Group’s implementation of the plans and measures to improve the Group’s liquidity and financial position:

1. The Group has appointed an independent debt financial advisor pursuant to the request of one of the lenders to assist with bank loan restructuring and their work remains in progress up to the date of this announcement;
2. All overdue portion of a loan owed to one of the lenders were fully settled by April 2026;
3. None of the lenders has taken any legal proceedings against any member of the Group up to the date of this announcement for the defaulted borrowings;

4. The Group is actively seeking refinancing channels and in discussion with a number of independent financial institutions (including asset management companies and banks) and potential business partners. The discussions are ongoing and the Group has not formally entered into any agreements with any parties up to the date of this announcement;
5. As part of the plan of the Company to broaden its revenue stream, the Company has obtained the “Type A – Dealers in Precious Metals and Stones” license from the Hong Kong Customs and Excise Department on 20 April 2026. Subject to the availability of working capital, the Group is considering to commence a new precious metals trading business. As at the date of this announcement, the Group has commenced preparatory work in this regard but yet to commence this new precious metals trading business;
6. For the period from 1 January to 30 June 2026, the directors and/or controlling shareholders have advanced a total of approximately HK\$3,000,000 as additional working capital for the Company; and
7. The Group has been implementing cost-cutting plan, including salary and headcount reduction since December 2025, to reduce the cashflow requirements.

The Company will publish announcement(s) for the updates regarding the Disclaimer of Opinion as and when appropriate in accordance with the Listing Rules and/or as required by the Stock Exchange.

Shareholders and investors of the Company are advised to exercise caution when dealing in the securities of the Company.

By Order of the Board
Niche-Tech Semiconductor Materials Limited
Chow Bok Hin Felix
Executive Chairman and Executive Director

Hong Kong, 30 June 2026

As at the date of this announcement, the executive Directors are Dr. Chow Bok Hin Felix and Professor Chow Chun Kay Stephen, the non-executive Director is Mrs. Chow Fung Wai Lan Rita, and the independent non-executive Directors are Professor Ng Wang Wai Charles, Mr. Tai Chun Kit and Mr. Poon Lai Yin Michael.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this announcement misleading.

This announcement will remain on The Stock Exchange of Hong Kong's website at www.hkexnews.hk on the "Latest Listed Company Information" page for a minimum period of seven days from the date of its publication. This announcement will also be published on the Company's website at www.nichetech.com.hk.