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環球戰略集團有限公司

**GLOBAL STRATEGIC GROUP LIMITED**

**環球戰略集團有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8007)**

**SUPPLEMENTAL ANNOUNCEMENT  
TO THE ANNUAL REPORT OF THE COMPANY  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Reference is made to the annual report (the “**Annual Report**”) of Global Strategic Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) for the year ended 30 September 2025 (“**FY2025**”), which was published by the Company on 30 January 2026. Unless otherwise stated, capitalised terms used in this announcement shall have the same meanings as defined in the Annual Report.

In addition to the information disclosed in the Annual Report, the Company would like to provide the following supplementary information to the Shareholders and potential investors of the Company.

## **DISCLAIMER OF OPINION**

The Company's auditor, RSM Hong Kong, issued a disclaimer of opinion (the "**Disclaimer Opinion**") on the Company's consolidated financial statements for FY2025. As disclosed in the Annual Report, as at 30 September 2025, the Group's current liabilities exceeded its current assets by approximately HK\$60,203,000. The Group had capital commitments amounting to approximately HK\$13,861,000 at that date, as disclosed in note 41 to the consolidated financial statements. The Company's auditor was of the view that these events and conditions indicate the existence of material uncertainties which may cast significant doubt about the Group's ability to continue as a going concern and to realise its assets and discharge its liabilities in the normal course of business.

## **THE COMPANY'S PLANS TO ADDRESS THE DISCLAIMER OPINION**

In response to the disclaimer of opinion issued by the Company's auditor in respect of the Company's consolidated financial statements for FY2025, the Company has taken, and will continue to implement, the following measures to address the underlying issues and to avoid a recurrence in the financial year ending 30 September 2026:

- (i) The Group remains committed to its natural gas operations and its sales and leasing business. The Group has maintained stable cooperative business relationships with its major suppliers and has recorded an increase in customer gas consumption. In parallel, the Group has implemented and continues to implement stronger liquidity enhancement measures, including strengthening receivables monitoring and collection efforts and initiating cost-control initiatives to gradually reduce general and administrative expenses.
- (ii) The Company has tightened the reporting intervals for monitoring receivables in its sales and leasing business from quarterly updates to a monthly management review based on a standardised ageing analysis. In particular, a dedicated monthly watch list is prepared for balances that are more than 365 days past due (including collection status and follow-up actions) and is reported to senior management, with escalation where material. In addition, as part of its overall credit risk management measures, customers in the Group's natural gas operations are subject to prepayment terms for natural gas supply.
- (iii) On 1 October 2025, the holders of the Company's non-convertible bonds in principal amount of HK\$2.9 million, which matured on 30 September 2025, entered into subscription agreements with the Company for the subscription of new non-convertible bonds to replace the matured bonds, with a maturity date of 30 September 2027. This refinancing will help the Group preserve cash flow and better manage its liquidity.

- (iv) The Group has been negotiating with its suppliers and related companies to extend payment terms, with a view to easing short-term cash flow pressure and improving working capital efficiency. The Group will continue to review settlement arrangements and align payment schedules with the Group's operational cash cycle.
- (v) The Group has secured financial support from Mr. Wu Chunyao, one of our executive Directors, who has agreed to provide sufficient funds to the Group so that the Group will be able to meet all current obligations as they fall due for the foreseeable future.
- (vi) The Group has been exploring opportunities to obtain new bank facilities and other borrowings from other banks and financial institutions. In November 2025, the Group drew down RMB95.0 million under two new bank facilities obtained in October 2025 to fund its natural gas operation.
- (vii) The Company continues to explore fundraising opportunities and assess the most appropriate fundraising mechanisms to strengthen its capital base, including potential placing of new Shares under general mandate, having regard to prevailing market conditions and the Group's funding needs. The ordinary resolution granting the general mandate was duly passed at the annual general meeting of the Company held on 27 February 2026, pursuant to which the Board is authorised to issue and allot up to 37,719,571 Shares at any time up to the date of the next annual general meeting of the Company. As at the date of this announcement, no definitive equity financing has been finalised and discussions remain at a preliminary stage; further announcement(s) will be made as and when appropriate upon the attainment of material progress.

The Board will continue to use its best endeavours to implement the measures aimed at resolving the issues underlying the Disclaimer of Opinion and will publish further announcement(s) as and when appropriate.

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

By order of the Board  
**Global Strategic Group Limited**  
**Wu Chunyao**  
*Executive Director*

Hong Kong, 27 February 2026

*As at the date of this announcement, the Executive Directors are Mr. Wu Guoming and Mr. Wu Chunyao; the Non-executive Director is Ms. Chung Pei-Hsuan; and the Independent Non-executive Directors are Mr. Tsung Ching Fung, Ms. Chak Wai Nga, and Mr. Wong Shun Ching.*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited 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 “Latest Listed Company Information” page of the Stock Exchange’s website at [www.hkexnews.hk](http://www.hkexnews.hk) for at least seven days from the day of its publication and on the Company’s website at [www.globalstrategicgroup.com.hk](http://www.globalstrategicgroup.com.hk).*