Home essential

First Class Experience

MANWAH

MAN LDINGS LIMITED

ode: 01999)

2025/26 Annual Report

For Information

ir ctoʁ' io ɹa ɯ s

inancial i ni nts

	202
$'000	$'

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

	202		
	HK$'000	*HK$'000*	%

or oat ov mar or





Nomination Committee



(a) Right to convene special general meeting



(c) Right to put enquiries to the Board



ir ctor' or





	202 $'000	$'



[illegible]

[illegible]

[illegible]

[illegible] [illegible]

[illegible] [illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible] [illegible] [illegible]

[illegible]

Consolidated statement of profit or loss

	202 $'000	$'

Consolidated statement of comprehensive income

	202 $'000	$'
	[redacted]	

Consolidated statement of financial position

		202 $'000	$'

Consolidated Statement of Financial Position

		202 $'000	$'

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

	202 $'000	$'

	202 $'000	$'

Notes to the consolidated financial statements

1. [illegible]

2.1 [illegible]

2.2

2.2

2.3

2.3

2.4

2.4.1

(b) Joint arrangements – continued

(c) Changes in ownership interests

2.4

2.4.2

2.4

2.4.2

2.4.3

2.4.4

2.4.5

(a) Functional and presentation currency

2.4

2.4.5

(b) Transactions and balances

(c) Group companies

2.4

2.4

2.4.

2.4.

2.4

2.4.10

(b) Other intangible assets – continued

Research and development

2.4

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

2.4

2.4.13

(iv) Impairment – continued

2.4

2.4.16

2.4.17

2.4.1

2.4.1 ,

2.4.20

2.4

2.4.20

2.4.21

2.4.22

(a) Current income tax

2.4

2.4

2.4.23

(a) Short-term obligations

(b) Pension obligations

(c) Bonus plans

2.4.24

2.4

2.4.25

2.4.26

2.4

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

2.4

2.4.30 -

3.

3.1

(a) Market risk

(i) Foreign exchange risk

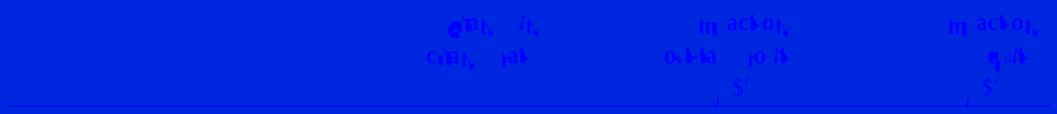
	202
	$'000

3. [illegible]

3.1 [illegible]

(a) Market risk – continued

(ii) Foreign exchange risk



(iii) Commodity price risk

3.

3.1

(a) Market risk – continued

(b) Credit risk

3.

3.1

(b) Credit risk – continued

(iii) Loans and advances

3.

3.1

(b) Credit risk – continued

(iii) Loans and advances to customers

3.

3.1

(c) Liquidity risk management – continued



3.

3.1

(c) Liquidity risk management – continued

3.2

4.

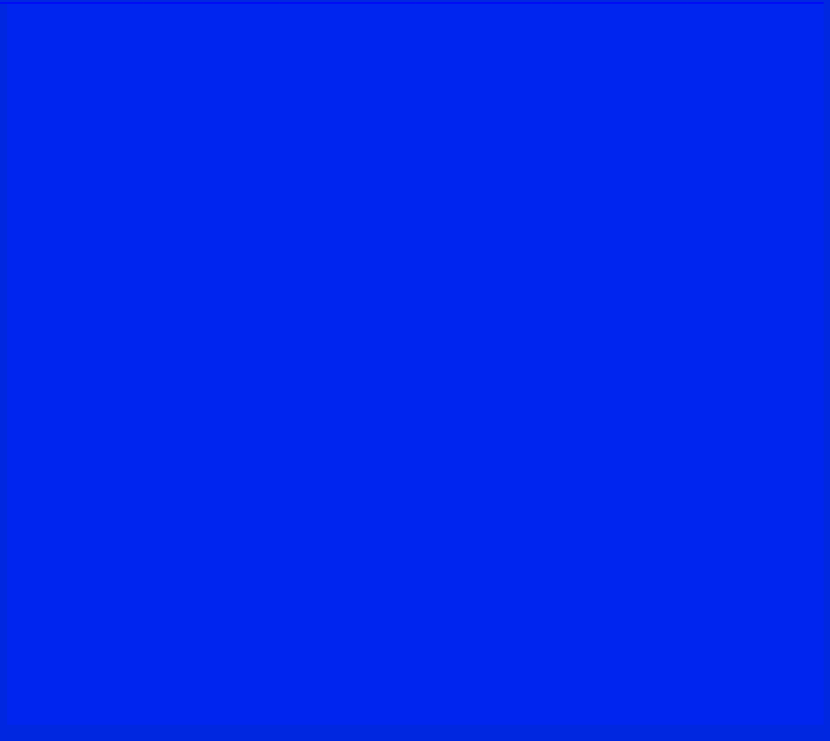
4.

4.

5.

( )

$'000	$'000	$'000	$'000	$'000	$'000



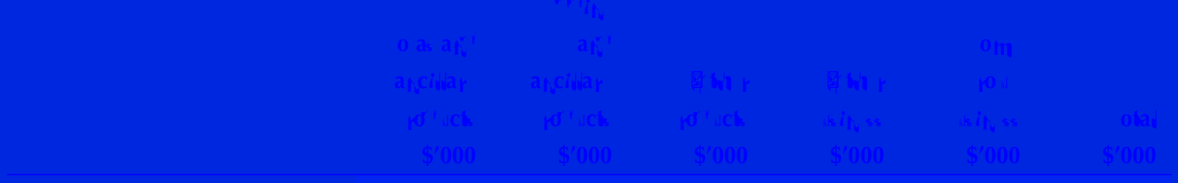
5.

( )



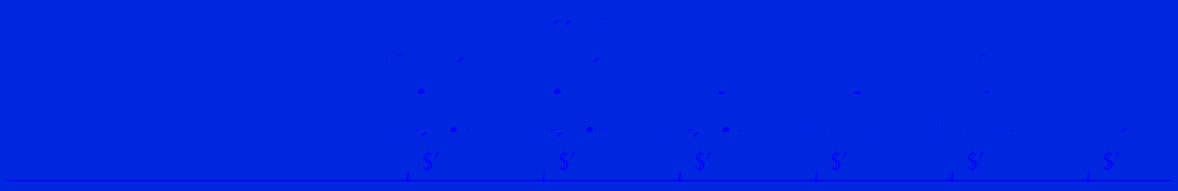
5. [illegible]

( ) [illegible]



5.

( )



5.
( )

5.



	202 $'000	$'

10. (′
)

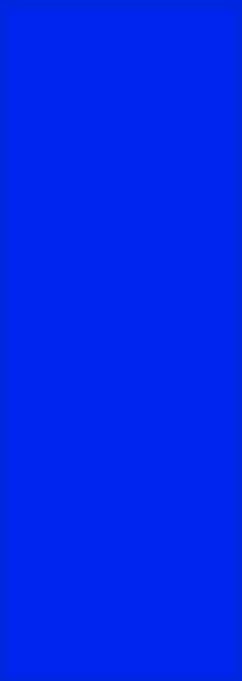
	202 $'000	, $'

( )

10.

11.

202



11.

	202 $'000	, $'

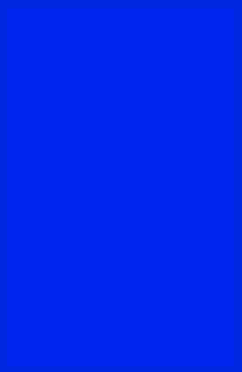
11.

12.



13.

202



14.

15.

15.

	202 $'000	$'

16.

( )

	202 $'000	$'

16.

( )

	202 $'000	$'

17.

	od 'will	pd ' mar s	cuigoio mowmow	r mor r ablo1s.wi	obal
	$'	$'	$'	$'	$'

17.

17.

1 .

	202 $'000	$'

1 .

	202 $'000	$'

1.

20.

	202 $'000	, $'

21.

	, $'

22.

	202 $'000	, 5'

22.

	202 $'000	$'

23.

	202 $'000	$'

24.

	202 $'000	$'

24.

	202 $'000	$'

25.

	202 $'000	$'

25.

	202 $'000	$'

26.

	202 $'000	$'

27.

	202 $'000	$'

2 .

2 . -

2 .

2 .

-

2 .

-

30.

	202 $'000	, $'

31.

	202 $'000	, $'

32.

( )

(i) Related party transactions

	202 $'000	$'

(ii) Related party balances

	202 $'000	$'

(iii) Compensation of key management personnel

33.

	202 $'000	$'

34.

( )

	202 $'000	$'

( )

	202 $'000	$'

35.

35.

	202		

35.



35.

		202	

35.

36.

36.

37.

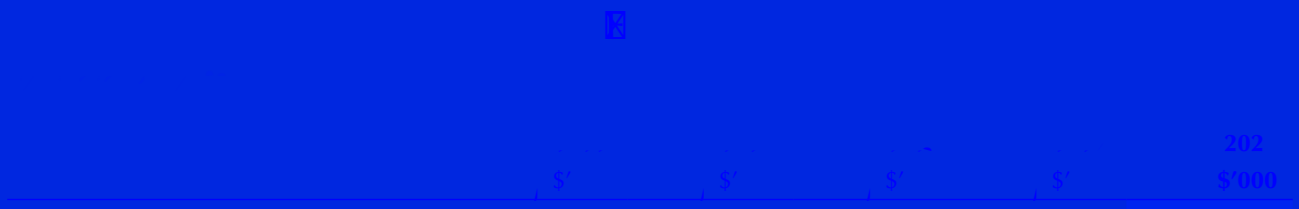
	202 $'000	$'

37.

3 .

40.

Financial Summary



					202
	$'	$'	$'	$'	$'000



