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FOR REFERENCE ONLY

Subject : Display of Adjusted Previous Closing Price of WLS Holdings Limited (stock code 8021) on OTP-C for its 40-into-1 Share Consolidation on 16 April 2026

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Pursuant to the capital reorganisation timetable issued by WLS Holdings Limited (“WLS Holdings”), the capital reorganisation which comprises the share consolidation of 40 existing shares of HK\$0.01 each in WLS Holdings into 1 consolidated share of HK\$0.40 each and the capital reduction of par value of the consolidated shares from HK\$0.40 each to HK\$0.01 each will become effective on 16 April 2026. Shareholders, investors and market participants should read the WLS Holdings’s circulars and regulatory announcements in full including the terms and conditions of WLS Holdings’s capital reorganisation in dealing with WLS Holdings’s shares. If they are in doubt, they should consult their professional adviser(s).

As an OTP-C standard practice for share consolidation and for reference only, an Adjusted Previous Closing Price will be displayed in the “PRV CLOSE” field of WLS Holdings’s OTP-C temporary stock page (stock code 8600) on 16 April 2026. Calculation of the Adjusted Previous Closing Price will be based on WLS Holdings’s closing price on 15 April 2026 (i.e. the day immediately before the capital reorganisation becoming effective) and by using the following standard adjustment formula for share consolidation generally.

Adjustment Formula:

Adjusted Previous Closing Price
= Closing Price on the day immediately before Capital Reorganisation becoming effective x R

where:

R = Ratio of Share Consolidation, i.e. 40/1

.../2

For illustration purpose, depending on WLS Holdings's closing price on 15 April 2026, the Exchange shall base on the above standard formula for share consolidation generally to calculate and display the Adjusted Previous Closing Price on WLS Holdings's OTP-C temporary stock page on 16 April 2026 as follows:-

<u>BEFORE CAPITAL REORGANISATION</u>	<u>AFTER CAPITAL REORGANISATION</u>
<u>Unadjusted Closing Price on 15 April 2026</u>	<u>Adjusted Previous Closing Price on 16 April 2026</u>
(HK\$)	(HK\$)
0.010000	0.400
0.010125	0.405
0.010250	0.410
0.010375	0.415
0.010500	0.420
0.010625	0.425
0.010750	0.430
0.010875	0.435
0.011000	0.440
0.011125	0.445
0.011250	0.450
0.011375	0.455
0.011500	0.460
0.011625	0.465
0.011750	0.470
0.011875	0.475
0.012000	0.480
0.012125	0.485
0.012250	0.490
0.012375	0.495
0.012500	0.500
0.012750	0.510
0.013000	0.520
0.013250	0.530
0.013500	0.540
0.013750	0.550
0.014000	0.560
0.014250	0.570
0.014500	0.580
0.014750	0.590

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