OVERVIEW

Prior to the [**REDACTED**], we have entered into certain transactions with parties who will, upon the [**REDACTED**], become connected persons of our Company. Details of the connected persons and such transactions are set out below.

OUR CONNECTED PERSONS

The table below sets forth certain parties who will become our connected persons upon the [**REDACTED**] and the nature of their relationships with our Company.

Connected Person	Connected Relationship
Rizhao Heart Hospital Management Co. Ltd. and Rizhao Heart Hospital (together, "**Rizhao Heart**") . . .	As of the Latest Practicable Date, Rizhao Heart Hospital (日照心臟病醫院) was wholly owned by Rizhao Heart Hospital Management Co. Ltd. (日照心臟病醫院管理有限公司), which was owned as to 63.77% by Shanghai Lanxin Medical Technology Group Co. Ltd. (上海蘭信醫療科技集團股份有限公司), a company controlled by Mr. Song. Therefore, Rizhao Heart is an associate of Mr. Song and thus a connected person of our Company under Rule 14A.07 of the Listing Rules.
Rizhao Dental Hospital ("**Rizhao Dental**")	As of the Latest Practicable Date, Rizhao Dental Hospital (日照口腔醫院) was wholly owned by Rizhao Dental Hospital Group Management Co. Ltd. (日照口腔醫院集團管理有限公司), which was owned by Qingdao Lanxin Medical Technology Co., Ltd. (青島蘭信醫療科技有限公司) as to 80%, a company ultimately controlled by our Controlling Shareholder, Mr. Song. Therefore, Rizhao Dental is an associate of Mr. Song and thus a connected person of our Company under Rule 14A.07 of the Listing Rules.
Qingdao Chunci Xindu Dental Hospital Co., Ltd., Qingdao Lanxin Enterprise Management Co., Ltd. and Qingdao Lanxin Medical Technology Co. Ltd. (together, "**Qingdao Lanxin**")	As of the Latest Practicable Date, each of Qingdao Chunci Xindu Dental Hospital Co., Ltd. (青島春慈新都口腔醫院有限公司) and Qingdao Lanxin Enterprise Management Co., Ltd. (青島蘭信企業管理有限公司) was wholly owned by Lanxin Medical Technology Co. Ltd. (青島蘭信醫療科技有限公司) which is in turn wholly owned by Shanghai Lanxin Medical Technology Group Co. Ltd., a company controlled by Mr. Song. Therefore, Qingdao Lanxin is an associate of Mr. Song and thus a connected person of our Company under Rule 14A.07 of the Listing Rules.

ONE-OFF CONNECTED TRANSACTION

1. Lease Agreement with Qingdao Lanxin

Our Group entered into a property lease agreement with Qingdao Lanxin, pursuant to which Qingdao Lanxin agreed to lease certain office areas to our Group for office use for a term of one year commencing from April 1, 2025, which is expected to be renewed after expiry (the "**Office Lease**"). The Office Lease was entered into (i) on arm's length basis, and (ii) on normal commercial terms with the fees being determined with reference to the prevailing market rates for similar properties in surrounding areas and the leased acreage for the property leased.

As right-of-use assets will be recorded on our consolidated statements of financial position in accordance with IFRS 16 "Leases" in connection with the Office Lease, the transaction under the Office Lease is regarded as one-off acquisition of capital asset under the Listing Rules. As the Office Lease was entered into prior to the [**REDACTED**] and is one-off in nature, the payment of the rental contemplated thereunder will not be classified as a connected transaction or continuing connected transaction under Chapter 14A of the Listing Rules. Accordingly, the transaction (in relation to the rental) under the Office Lease will not be subject to any of the reporting, announcement, annual review and independent shareholders' approval requirements under Chapter 14A of the Listing Rules. In the event that there are any material changes to the terms and conditions of the Office Lease or upon its renewal, our Group shall comply with Chapter 14A of the Listing Rules in respect of such agreements as and when appropriate, including, where required, seeking independent shareholders' approval prior to effectuating such changes.

FULLY-EXEMPT CONTINUING CONNECTED TRANSACTIONS

We engage in the following transactions with our connected persons and plan to continue these transactions after the [**REDACTED**]. The details of the relevant transactions are set out below:

1. Sales of dental clinical products to Rizhao Heart, Rizhao Dental and Qingdao Lanxin

During the Track Record Period, our Group sold dental clinical products to Rizhao Heart, Rizhao Dental and Qingdao Lanxin from time to time. Such transactions were entered into (i) in the ordinary and usual course of business of our Group, (ii) on arm's length basis, and (iii) on normal commercial terms with the consideration being determined with reference to the market price of the dental clinical products and are expected to continue after [**REDACTED**].

As the transactions are carried out in our ordinary and usual course of business on normal commercial terms, the annual transaction amount, on an aggregated basis, will be less than HK$3,000,000 and the highest applicable percentage ratio for the purpose of Chapter 14A of the Listing Rules will be less than 5%, the transactions will be fully exempt from all of the reporting, annual review, announcement, circular and independent shareholders' approval requirements under Chapter 14A of the Listing Rules pursuant to Rule 14A.76(1) of the Listing Rules.

2. Leasing of Properties to Rizhao Heart

Shandong Huge entered into property lease agreements with Rizhao Heart, pursuant to which Shandong Huge agreed to lease certain buildings to Rizhao Heart for staff dormitory use for a term of up to two years commencing from November 1, 2024. The leases were entered into (i) on arm's length basis, and (ii) on normal commercial terms with the fees being determined with reference to the prevailing market rates for similar properties in surrounding areas and the leased acreage for the property leased.

As the transactions under the leases are carried out on normal commercial terms, the annual rental payable by Rizhao Heart to our Group, on an aggregated basis, will be less than HK$3,000,000 and the highest applicable percentage ratio for the purpose of Chapter 14A of the Listing Rules will be less than 5%, the transactions will be fully exempt from all of the reporting, annual review, announcement, circular and independent shareholders' approval requirements under Chapter 14A of the Listing Rules pursuant to Rule 14A.76(1) of the Listing Rules.