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CBK Holdings Limited

漢諾佳池控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8428)

DISCLOSEABLE TRANSACTION IN RELATION TO THE LEASE OF TSIM SHA TSUI SITE

THE LEASE OF TSIM SHA TSUI SITE

The Board announces that the Tenancy Agreement dated 1 September 2026 was signed between King Wings Holding Limited (an indirect wholly-owned subsidiary of the Company) as a tenant and Sino Horse Investment Limited as the landlord (an Independent Third Party) in respect of the Lease of the Tsim Sha Tsui Site for a term of three years commencing from 4 September 2026 to 3 September 2029 (both days inclusive).

GEM LISTING RULES IMPLICATIONS

Pursuant to HKFRS 16 Leases, the Company if entering into lease transaction as lessee will recognise a right-of-use asset in its consolidated financial statements. Such transaction will be regarded as acquisition of capital asset for the purpose of the GEM Listing Rules. As one or more than one of the applicable percentage ratios (as defined in the GEM Listing Rules) in respect of the Lease based on the value of the right-of-use asset recognised by the Group is more than 5% but all of which are below 25%, the Lease constitutes a discloseable transaction of the Company, and is therefore subject to notification and announcement requirements but exempt from Shareholders’ approval requirements pursuant to Chapter 19 of the GEM Listing Rules.

THE LEASE OF TSIM SHA TSUI SITE

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Details of the principal terms of the Tenancy Agreement are set out below:

Date:	1 September 2026
Parties:	(1) Sino Horse Investment Limited, as the landlord, an Independent Third Party; and (2) King Wings Holding Limited, an indirect wholly-owned subsidiary of the Company, as the tenant
Premises:	Shop A on Basement, Kimberly House, No. 35 Kimberley Road, Kowloon, Hong Kong
Usage:	Operation of a Chinese seafood hotpot restaurant
Term:	Three years commencing from 4 September 2026 and expiring on 3 September 2029 (both days inclusive)
Monthly rent:	HK\$85,000 (inclusive of management fee, and government rates and rent)
Security deposit:	HK\$255,000
Rent-free period:	4 September 2026 to 18 November 2026 (both days inclusive)
Total amount payable:	The aggregate amount payable under the Lease is approximately HK\$2.85 million (exclusive of air-conditioning charges (if any) and inclusive of management fee, and government rates and rent). The rent is determined after arm's length negotiations between Sino Horse and King Wings after taking into consideration the prevailing market price of comparable premises in the vicinity of the Tsim Sha Tsui Site.

THE RIGHT-OF-USE ASSET

The value of the right-of-use asset recognised by the Group under the Lease amounted to approximately HK\$2.61 million, which is calculated with reference to the present value of the aggregated lease payments, plus estimated reinstatement costs, and discounted by a discount rate of 5.25% to be made under the Lease of the Tsim Sha Tsui Site in accordance with HKFRS 16 Leases.

REASON FOR THE BENEFITS OF ENTERING THE LEASE OF THE TSIM SHA TSUI SITE

The Board considers that the opening of the new Chinese seafood hotpot restaurant represents an important step in the expansion of the Group's restaurant network in Hong Kong and is in line with the Group's long-term development strategy. The new restaurant is strategically located in the core area of Tsim Sha Tsui, which enjoys substantial footfall from both tourists and locals given its vibrant tourism and commercial activities. The new restaurant is expected to commence operations in the fourth quarter of 2026.

The Board considers that the transactions contemplated under the Lease are entered into in the ordinary and usual course of business of the Group, and the Lease is entered into on normal commercial terms after arm's length negotiations between the parties, and the terms of the transactions contemplated under the Lease are fair and reasonable and in the interests of the Company and the Shareholders as a whole.

INFORMATION OF THE PARTIES

Information on the Group and King Wings

The Group is principally engaged in the restaurant operations in Hong Kong and PRC and sales of food.

King Wings is a company incorporated in Hong Kong with limited liability and an indirect wholly-owned subsidiary of the Company. King Wings is principally engaged in the sales of food.

Information on Sino Horse

Sino Horse is the landlord of the Tsim Sha Tsui Site. Sino Horse is a company incorporated in Hong Kong with limited liability. To the best knowledge, information and belief of the Directors having made all reasonable enquiries and the publicly available information, Sino Horse is principally engaged in real estate activities, and the ultimate beneficial owners of Sino Horse are Mr. Yeung Wai, Mr. Yeung Yun Chuen, Mr. Yeung Yun Kei and Mr. Leung Siu San.

The Landlord, its ultimate beneficial owners and its respective associates are Independent Third Parties to the Group and its connected persons as defined under the Listing Rules to the best knowledge, information and belief of the Directors.

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DEFINITIONS

In this announcement, unless the context otherwise requires, the following expressions shall have the following meaning:

“Board”	the board of Directors of the Company
“Company”	CBK Holdings Limited, a company incorporated in the Cayman Islands with limited liability and whose Shares are listed on GEM of the Stock Exchange (stock code: 8428)
“Director(s)”	the director(s) of the Company
“GEM”	GEM of the Stock Exchange
“GEM Listing Rules”	Rules governing the Listing of Securities on GEM, as amended, modified, and supplemented from time to time
“Group”	the Company and its subsidiaries
“HK\$”	Hong Kong dollar(s), the lawful currency of Hong Kong
“HKFRS(s)”	Hong Kong Financial Reporting Standard(s) issued by the Hong Kong Institute of Certified Public Accountants
“Hong Kong”	the Hong Kong Special Administrative Region of the People's Republic of China
“Independent Third Party(ies)”	any person(s) or company(ies) and their respective ultimate beneficial owner(s), to the best of the Directors' knowledge, information and belief having made all reasonable enquiries, is/are not connected persons of the Company and is/are third party(ies) independent of the Company and its connected person(s) in accordance with the GEM Listing Rules
“King Wings”	King Wings Holding Limited, a limited liability company incorporated in Hong Kong and being an indirect wholly-owned subsidiary of the Company

“Lease”	the lease of the Tsim Sha Tsui Site
“PRC”	the People’s Republic of China
“Shareholder(s)”	holder(s) of the Share(s)
“Sino Horse”	Sino Horse Investment Limited, a private company incorporated in Hong Kong with limited liability
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Tenancy Agreement”	a tenancy agreement dated 1 September 2026 stipulated the principal terms of the Lease
“Tsim Sha Tsui Site”	Shop A on Basement, Kimberly House, No.35 Kimberley Road, Kowloon, Hong Kong
“%”	per cent

For and on behalf of
CBK Holdings Limited
Tang Chu Ming
Chairman and Executive Director

Hong Kong, 1 September 2026

As at the date of this announcement, the Board comprises Mr. Tang Chu Ming (Chairman), Mr. Chung Man Lai, Ms. Liu Zhongling and Mr. Lin Shixing as executive Directors, Mr. He Jianbin as non-executive Director; and Mr. Wong Ching Wan, Ms. Yin Haiping and Ms. Hong Jianping as independent non-executive Directors.

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 website of the Stock Exchange at www.hkexnews.hk on the “Latest Listed Company Information” page for at least 7 days from the date of its posting. This announcement will also be published and remains on the website of the Company at <https://cbkholdings.etnet.com.hk>.

In the case of inconsistency, the English text of this announcement shall prevail over the Chinese text.