

APPENDIX IIA UNAUDITED PRO FORMA FINANCIAL INFORMATION

The information set forth in this appendix does not form part of the Accountants' Report prepared by Forvis Mazars CPA Limited (formerly known as Mazars CPA Limited), Certified Public Accountants, Hong Kong, the reporting accountants of the Company, as set forth in Appendix I to this prospectus, and is included herein for information purposes only. The unaudited pro forma financial information should be read in conjunction with the section headed "Financial Information" in this prospectus and the Accountants' Report set forth in Appendix I to this prospectus.

A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS

The following statement of unaudited pro forma adjusted net tangible assets of the Group is prepared in accordance with Rule 4.29 of the Listing Rules and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for inclusion in Investment Circulars" issued by the Hong Kong Institute of Certified Public Accountants for illustrative purposes only, and is set out below to illustrate the effect of the Global Offering on the consolidated net tangible assets of the Group attributable to equity owners of the Company at 30 June 2024 as if the Global Offering had taken place on that date.

The unaudited pro forma adjusted consolidated net tangible assets of the Group have been prepared for illustrative purposes only and because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group attributable to equity owners of the Company at 30 June 2024 or at any future dates following the Global Offering. It is prepared based on the audited consolidated net tangible assets of the Group attributable to equity owners of the Company at 30 June 2024 as set out in the Accountants' Report in Appendix I to this prospectus, and adjusted as described below. The unaudited pro forma adjusted consolidated net tangible assets do not form part of the Accountants' Report as set out in Appendix I to this prospectus.

	Audited consolidated net tangible assets attributable to equity owners of the Company at 30 June 2024				Unaudited pro forma adjusted consolidated net tangible assets attributable to equity owners of the Company		Unaudited pro forma adjusted consolidated net tangible assets attributable to equity owners of the Company per Share	
	(Notes 1 & 4) RMB'000	(Note 6) HK\$'000	(Note 6) RMB'000	(Note 2) HK\$'000	RMB'000	HK\$'000	(Note 6) RMB	(Notes 3 & 4) HK\$
Based on the Offer Price of HK\$0.80 per Offer Share	454,106	490,660	160,823	173,769	614,929	664,429	0.61	0.66
Based on the Offer Price of HK\$1.09 per Offer Share	454,106	490,660	224,902	243,006	679,008	733,666	0.68	0.73

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NOTES TO THE UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS

1. The audited consolidated net tangible assets of the Group attributable to equity owners of the Company at 30 June 2024 of approximately RMB454,106,000 is based on the audited consolidated net assets attributable to equity owners of the Company at 30 June 2024 of approximately RMB458,206,000, with an adjustment for the intangible assets attributable to equity owners of the Company at 30 June 2024 of approximately RMB4,100,000, extracted from the Group's consolidated financial information included in the Accountants' Report as set out in Appendix I to this prospectus.
2. The estimated net proceeds from the Global Offering are based on 250,000,000 new Shares and the indicative Offer Price of HK\$0.80 and HK\$1.09 per Offer Share, respectively, after deduction of relevant estimated underwriting commissions and fees and other related expenses payable by the Company excluding approximately RMB49,312,000 (equivalent to approximately HK\$53,281,000) listing-related expenses which has been accounted for prior to 30 June 2024. The estimated net proceeds have not taken into account any Shares which may be allotted and issued upon exercise of any options which may be granted under the Share Option Scheme or the Over-allotment Option or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates given to the Directors.
3. The calculation of the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity owners of the Company per Share is based on 1,000,000,000 Shares expected to be in issue after the completion of the Capitalisation Issue and the Global Offering. It has not taken into account any Shares which may be allotted and issued upon exercise of any options which may be granted under the Share Option Scheme or the Over-allotment Option or any Shares which may be allotted and issued or repurchased by the Company pursuant to the general mandates given to the Directors.
4. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity owners of the Company at 30 June 2024 have not taken into account a special dividend of RMB110,000,000 declared subsequent to 30 June 2024 by the directors of the Company and the impact of withholding taxes of approximately RMB6,553,000 arising from the dividends declared by the subsidiaries incorporated in the People's Republic of China to the Company. Had the special dividend and the withholding taxes been taken into account, the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity owners of the Company would be approximately RMB337,553,000 (equivalent to approximately HK\$364,726,000) and the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to equity owners of the Company per Share would be approximately HK\$0.54 (equivalent to approximately RMB0.50) per Share (based on an Offer Price of HK\$0.80 per Offer Share) or approximately HK\$0.61 (equivalent to approximately RMB0.56) per Share (based on an Offer Price of HK\$1.09 per Offer Share).
5. No adjustment has been made to reflect any trading result or other transactions of the Group entered into subsequent to 30 June 2024.
6. These amounts are converted from Renminbi to Hong Kong dollars or Hong Kong dollars to Renminbi at an exchange rate of RMB1.0 to HK\$1.0805. No representation is made that Renminbi/Hong Kong dollars amount have been, could have been or may be converted to Hong Kong dollars/Renminbi at that rate or at all.

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The following is the text of a report received from the independent reporting accountants of the Company, Forvis Mazars CPA Limited (formerly known as Mazars CPA Limited), Certified Public Accountants, Hong Kong, in respect of the Group's unaudited pro forma financial information prepared for the purpose of incorporation in this prospectus.

B. ASSURANCE REPORT FROM THE INDEPENDENT REPORTING ACCOUNTANTS ON THE UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS OF THE GROUP



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The Board of Directors

**Numans Health Food Holdings Company Limited
Caitong International Capital Co., Limited**

Dear Sirs,

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of Numans Health Food Holdings Company Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) prepared by the directors of the Company (the “**Directors**”). The unaudited pro forma financial information consists of the unaudited pro forma statement of adjusted consolidated net tangible assets attributable to the equity owners of the Company at 30 June 2024 and related notes as set out on pages IIA-1 and IIA-2 of Appendix IIA to the prospectus issued in connection with the initial listing of the Company’s shares in the Main Board of The Stock Exchange of Hong Kong Limited dated 30 December 2024 (the “**Prospectus**”). The applicable criteria on the basis of which the Directors have compiled the unaudited pro forma financial information are described on pages IIA-1 and IIA-2 of Appendix IIA to the Prospectus.

The unaudited pro forma financial information has been compiled by the Directors to illustrate the impact of the Global Offering (as defined in the Prospectus) on the Group’s consolidated financial position at 30 June 2024 as if the Global Offering had taken place on 30 June 2024. As part of this process, information about the Group’s financial position at 30 June 2024 has been extracted by the Directors from the Group’s consolidated historical financial information included in the Accountants’ Report as set out in Appendix I to the Prospectus.

Directors’ responsibility for the unaudited pro forma financial information

The Directors are responsible for compiling the unaudited pro forma financial information in accordance with paragraph 4.29 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) and with reference to Accounting Guideline 7 “Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars” (“**AG 7**”) issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”).

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Reporting accountants' independence and quality management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply Hong Kong Standard on Quality Management 1 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" issued by the HKICPA which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Reporting accountants' responsibilities

Our responsibility is to express an opinion, as required by paragraph 4.29 (7) of the Listing Rules, on the unaudited pro forma financial information and to report our opinion to you. We did not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the unaudited pro forma financial information beyond that owed to those to whom those reports were addressed by us at the date of their issue.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements ("HKSAE") 3420 "Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus" issued by the HKICPA. This standard requires that the reporting accountants plan and perform procedures to obtain reasonable assurance about whether the Directors have compiled, in all material respects, the unaudited pro forma financial information in accordance with paragraph 4.29 of the Listing Rules and with reference to AG 7 issued by the HKICPA.

For purpose of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the unaudited pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the unaudited pro forma financial information.

The purpose of unaudited pro forma financial information included in a prospectus is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the Group as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of events or transactions at 30 June 2024 would have been as presented.

A reasonable assurance engagement to report on whether the unaudited pro forma financial information has been properly compiled on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the Directors in the

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compilation of the unaudited pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- the related pro forma adjustments give appropriate effect to those criteria; and
- the unaudited pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the reporting accountants' judgement, having regard to the reporting accountants' understanding of the nature of the Group, the event or transaction in respect of which the unaudited pro forma financial information has been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the unaudited pro forma financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion:

- (a) the unaudited pro forma financial information has been properly compiled on the basis stated;
- (b) such basis is consistent with the accounting policies of the Group; and
- (c) the adjustments are appropriate for the purposes of the unaudited pro forma financial information as disclosed pursuant to paragraph 4.29(1) of the Listing Rules.

Yours faithfully,



Forvis Mazars CPA Limited
Certified Public Accountants
Hong Kong
30 December 2024