

The following is the text of a report received from Grant Thornton Hong Kong Limited, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, in respect of the Group's unaudited pro forma financial information prepared for the purpose of incorporation in this circular.

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON THE
COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION**

To the Directors of Bonjour Holdings Limited

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of Bonjour Holdings Limited (the "Company") and its subsidiaries (collectively the "Group") by the directors of the Company (the "Directors") for illustrative purposes only. The unaudited pro forma financial information consists of the unaudited pro forma statement of adjusted consolidated net tangible assets as at 31 December 2024, and related notes as set out on pages II-1 to II-2 of Appendix II to the circular issued by the Company dated 25 July 2025 (the "Circular"). The applicable criteria on the basis of which the Directors have compiled the unaudited pro forma financial information are described on pages II-1 to II-2 of Appendix II to the Circular.

The unaudited pro forma financial information has been compiled by the Directors to illustrate the impact of the proposed rights issue on the basis of three rights shares for every one share held on the record date at the subscription price of HK\$0.08 per rights share (the "Rights Issue") on the Group's financial position as at 31 December 2024 as if the Rights Issue had taken place as at 31 December 2024. As part of this process, information about the Group's financial position has been extracted by the Directors from the Group's unaudited condensed consolidated financial statements for the twelve months ended 31 December 2024, on which a second interim report (with no audit or review report) has been published.

Directors' Responsibilities 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") as issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Our Independence and Quality Management

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

The firm applies 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" as 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 Accountant's 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 do 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 dates of their issue.

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

For purposes 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 the Circular 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 the Rights Issue as at 31 December 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 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 unaudited 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' judgment, having regard to the reporting accountant's 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.



Grant Thornton
致同

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.

Grant Thornton Hong Kong Limited

Certified Public Accountants

11th Floor

Lee Garden Two

28 Yun Ping Road

Causeway Bay

Hong Kong SAR

25 July 2025

Lam Kam Fung

Practising Certificate No.: P07822



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

The following is an illustrative unaudited pro forma statement of adjusted consolidated net tangible assets of the Group which has been prepared by the directors of the Company in accordance with paragraph 4.29 of the Listing Rules and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars" as issued by the Hong Kong Institute of Certified Public Accountants to illustrate the effect of the Rights Issue on the unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2024, as if the Rights Issue had taken place on 31 December 2024.

The unaudited pro forma statement of adjusted consolidated net tangible assets of the Group has 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 owners of the Company had the Rights Issue been completed as at 31 December 2024 or at any future dates. It is prepared based on the unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2024, which is extracted from the published second interim report of the Company for the twelve months ended 31 December 2024, and adjusted as described below.

	Unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2024	Estimated net cash proceeds from the Rights Issue	Set-off Arrangement	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2024 immediately after the completion of the Rights Issue	Unaudited consolidated net tangible assets of the Group attributable to owners of the Company per share as at 31 December 2024 before the completion of the Rights Issue	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per share as at 31 December 2024 immediately after the completion of the Rights Issue
	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$	HK\$
	(note 1)	(note 2)	(note 3)		(note 4)	(note 5)
Based on						
1,343,147,397						
Rights Shares to be issued at Subscription						
Price of HK\$0.08						
per Rights Share	148,654	51,999	54,023	254,676	0.33	0.14

Notes:

- (1) The unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2024 is extracted from the condensed consolidated statements of financial position of the Group as at 31 December 2024 as set out in the published second interim report of the Company for the twelve months ended 31 December 2024, which is based on the unaudited consolidated net assets of the Group attributable to owners of the Company as at 31 December 2024 of approximately HK\$148,654,000.
- (2) The estimated net cash proceeds from the Rights Issue of approximately HK\$51,999,000 are based on 1,343,147,397 Rights Shares (assuming (i) the Subscription (as defined in note 5) had been completed on 31 December 2024 and (ii) the Rights Issue is subscribed in full and no further issue or repurchase of shares up to and including the Record Date) to be issued at the Subscription Price of HK\$0.08 per Rights Share, after (i) amount to be set-off according to the Set-off Arrangement (as detailed in note 3) of approximately HK\$54,023,000 and (ii) deduction of estimated related expenses payable by the Company amounting to HK\$1,430,000.
- (3) Upon the completion of the Rights Issue, approximately HK\$54,023,000 from 675,291,879 Rights Shares have been undertaken by Mr. Chen, the controlling shareholder, and would be set-off against the Group's amount due to the controlling shareholder.
- (4) The unaudited consolidated net tangible assets of the Group attributable to owners of the Company per share as at 31 December 2024 before completion of the Rights Issue is calculated based on the unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2024 of approximately HK\$148,654,000 divided by 447,715,799 shares (representing 237,715,799 shares in issue as at 31 December 2024 and 210,000,000 subscription shares being allotted and issued on 13 January 2025 (the "Subscription", assuming the Subscription had been completed as at 31 December 2024).
- (5) The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per share as at 31 December 2024 immediately after the completion of the Rights Issue is calculated based on the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company immediately after completion of Rights Issue of approximately HK\$254,676,000 (being the aggregate of (i) approximately HK\$148,654,000 as at 31 December 2024; (ii) the estimated net cash proceeds of HK\$51,999,000 from the Rights Issue and (iii) approximately HK\$54,023,000 from the effect of the Set-off Arrangement, divided by 1,790,863,196 shares which represents 447,715,799 shares (representing 237,715,799 shares in issue as at 31 December 2024 and 210,000,000 subscription shares from the Subscription) and 1,343,147,397 Rights Shares, assuming the Rights Issue and the Subscription had been completed on 31 December 2024.
- (6) Save as disclosed above, no adjustment has been made to the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group to reflect any trading results or other transactions of the Group entered into subsequent to 31 December 2024.