To be valid, the whole of this Provisional Allotment Letter must be returned.
本暫定配額通知書必須整份交還，方為有效。

IMPORTANT
重要提示

Reference is made to the prospectus issued by Winshine Science Company Limited (the "**Company**") dated 22 December 2025 in relation to the Rights Issue (the "**Prospectus**"). Terms defined in the Prospectus shall have the same meanings when used herein unless the context otherwise requires.

THIS PROVISIONAL ALLOTMENT LETTER ("PAL") IS VALUABLE AND TRANSFERABLE AND REQUIRES YOUR IMMEDIATE ATTENTION. THE OFFER CONTAINED IN THIS PAL AND THE ACCOMPANYING EXCESS APPLICATION FORM ("EAF") EXPIRES AT 4:00 P.M. ON THURSDAY, 8 JANUARY 2026 (OR SUCH LATER DATE AND/OR TIME AS MENTIONED IN THE PARAGRAPH HEADED "EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE FINAL ACCEPTANCE DATE AND ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES AND FOR APPLICATION AND PAYMENT FOR EXCESS RIGHTS SHARES" BELOW).

IF YOU ARE IN ANY DOUBT ABOUT THIS PAL, OR AS TO THE ACTION TO BE TAKEN, YOU SHOULD CONSULT YOUR LICENSED SECURITIES DEALER, BANK MANAGER, SOLICITOR, PROFESSIONAL ACCOUNTANT OR OTHER PROFESSIONAL ADVISERS.

A copy of the Prospectus, together with copies of this PAL, the EAF and other documents specified in the section headed "GENERAL INFORMATION — 14. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES IN HONG KONG" in Appendix III to the Prospectus, have been registered by the Registrar of Companies in Hong Kong pursuant to section 342C of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong). The Registrar of Companies in Hong Kong, the Stock Exchange and the SFC take no responsibility as to the contents of any of the documents referred to above.

Hong Kong Exchanges and Clearing Limited, the Stock Exchange and HKSCC take no responsibility for the contents of this PAL, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this PAL.

This PAL and all applications pursuant to it shall be governed by and construed in accordance with the laws of Hong Kong.

The Underwriter has the right under the Underwriting Agreement to terminate the Underwriting Agreement by notice in writing to the Company at any time prior to the Latest Time for Termination in certain circumstances set out in the Underwriting Agreement. Details of the circumstances in which the Underwriter has the right to terminate the Underwriting Agreement are set out in the enclosed sheet under the heading "TERMINATION OF THE UNDERWRITING AGREEMENT".

The Rights Issue is conditional upon the fulfillment of the conditions set out under the section headed "Letter from the Board — Conditions of the Rights Issue" in the Prospectus. If the conditions are not fulfilled or the Underwriting Agreement is terminated pursuant to its terms, the Rights Issue will not proceed.

Shareholders should note that the Shares have been dealt in on an ex-rights basis on the Stock Exchange from Thursday, 11 December 2025. The nil-paid Rights Shares will be dealt in from Wednesday, 24 December 2025 to Monday, 5 January 2026 (both days inclusive).

Any dealings in the Shares up to the date on which the conditions to which the Rights Issue is subject are fulfilled (which is currently expected to be 4:00 p.m. on Friday, 9 January 2026), or in the nil-paid Rights Shares on the Stock Exchange during the period in which they may be traded in their nil-paid form, will accordingly bear the risk that the Rights Issue may not become unconditional or may not proceed.

Investors who have any doubt about their position are recommended to obtain professional advice from their advisers regarding dealings in the Shares or nil-paid Rights Shares during these periods.

Subject to the granting of the listing of, and permission to deal in, the Rights Shares in both their nil-paid and fully-paid forms on the Stock Exchange as well as compliance with the stock admission requirements of HKSCC, the Rights Shares in both their nil-paid and fully-paid forms will be accepted as eligible securities by HKSCC for deposit, clearance and settlement in CCASS with effect from the commencement dates of the dealings in the Rights Shares in both their nil-paid and fully-paid forms or such other dates as may be determined by HKSCC. Settlement of transactions between participants of the Stock Exchange on any trading day is required to take place in CCASS on the second trading day thereafter. All activities under CCASS are subject to the General Rules of CCASS and CCASS Operational Procedures in effect from time to time.

Dealings in the Shares may be settled through CCASS and you should consult your licensed securities dealer, bank manager, solicitor, professional accountant or other professional advisers for details of those settlement arrangements and how such arrangements may affect your rights and interests.

茲提述瀛晟科學有限公司(「**本公司**」)於二零二五年十二月二十二日就供股刊發的章程(「**供股章程**」)。除非文義另有所指，否則供股章程所界定的詞彙與本通知書所採用者具有相同涵義。

本暫定配額通知書(「暫定配額通知書」)具有價值及可轉讓，並應即時處理，本暫定配額通知書及隨附的額外申請表格(「額外申請表格」)所載的要約將於二零二六年一月八日(星期四)下午四時正(或下文「惡劣天氣及／或極端情況對最後接納日期、接納供股股份及繳付股款以及申請額外供股股份及繳付股款的影響」一段所述之較後日期及／或時間)截止。

閣下如對本暫定配額通知書的任何方面或將要採取的行動有任何疑問應諮詢　閣下之持牌證券交易商、銀行經理、律師、專業會計師或其他專業顧問。

供股章程文本連同本暫定配額通知書、額外申請表格及供股章程附錄三「一般資料－14.送呈香港公司註冊處處長的文件」一節內所指明的其他文件，已遵照香港法例第32章公司(清盤及雜項條文)條例第342C條的規定送呈香港公司註冊處處長登記。香港公司註冊處處長、聯交所及證監會對上文所述任何文件的內容概不負責。

香港交易及結算所有限公司、聯交所及香港結算對本暫定配額通知書的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本暫定配額通知書全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。

本暫定配額通知書及據此提出之所有申請均須受香港法例監管並按其詮釋。

根據包銷協議，包銷商有權在包銷協議內所載的若干情況下，於最後終止時限前，隨時向本公司發出書面通知終止包銷協議。包銷商有權終止包銷協議之情況詳情，載於附頁「終止包銷協議」一節內。

供股須待供股章程所載「董事會函件－供股的條件」一節所載條件達成後，方告作實。倘條件未獲達成或包銷協議按其條款被予以終止，則供股將不會進行。

股東務須注意，股份已由二零二五年十二月十一日(星期四)起於聯交所按除權基準買賣。未繳股款供股股份將於二零二五年十二月二十四日(星期三)至二零二六年一月五日(星期一)期間(包括首尾兩日)內買賣。

截至供股的條件達成當日(目前預期為二零二六年一月九日(星期五)下午四時正)止的任何股份買賣，或於可按未繳股款供股股份方式進行買賣的期間在聯交所買賣未繳股款供股股份將相應承擔供股未必成為無條件或未必會進行的風險。

投資者如對彼等的狀況有任何疑問，建議諮詢彼等顧問有關於該等期間買賣股份或未繳股款供股股份的專業意見。

待未繳股款及繳足股款供股股份獲准於聯交所上市及買賣，並符合香港結算的股份收納規定後，未繳股款及繳足股款供股股份將獲香港結算接納為合資格證券，可自未繳股款及繳足股款供股股份開始買賣當日或香港結算釐定的其他日期起，在中央結算系統寄存、結算及交收。聯交所參與者間於任何交易日進行的交易須於其後第二個交易日在中央結算系統進行交收。中央結算系統的一切活動均須依照不時生效的中央結算系統一般規則及中央結算系統運作程序規則進行。

股份的買賣可通過中央結算系統結算。　閣下應諮詢　閣下的持牌證券交易商、銀行經理、律師、專業會計師或其他專業顧問，以了解該等結算安排詳情以及有關安排可能如何影響　閣下的權利及權益。

Form A
表格甲

Hong Kong Branch Share Registrar and Transfer Office:
Tricor Investor Services Limited
17/F, Far East Finance Centre
16 Harcourt Road
Hong Kong

香港股份過戶登記分處：
卓佳證券登記有限公司
香港
夏慤道16號
遠東金融中心17樓

WINSHINE SCIENCE COMPANY LIMITED
瀛晟科學有限公司*

(Incorporated in Bermuda with limited liability)
(於百慕達註冊成立之有限公司)

(Stock Code: 209)
(股份代號：209)

Registered Office:
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

Head Office and Principal Place of Business in Hong Kong:
Room 1501, 15th Floor,
Great Eagle Centre,
23 Harbour Road,
Wanchai,
Hong Kong

註冊辦事處：
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

總辦事處及香港主要營業地點：
香港
灣仔
港灣道23號
鷹君中心
15樓1501室

22 December 2025
二零二五年十二月二十二日

RIGHTS ISSUE ON THE BASIS OF
SEVEN (7) RIGHTS SHARES
FOR EVERY ONE (1) EXISTING SHARE HELD
ON THE RECORD DATE
AT THE SUBSCRIPTION PRICE OF
HK$0.14 PER RIGHTS SHARE
按於記錄日期每持有一(1)股現有股份
獲發七(7)股供股股份之基準
以認購價每股供股股份0.14港元進行供股

PAYABLE IN FULL ON ACCEPTANCE BY
NOT LATER THAN 4:00 P.M. ON THURSDAY, 8 JANUARY 2026
股款最遲須於二零二六年一月八日(星期四)下午四時正
接納時全數繳足

PROVISIONAL ALLOTMENT LETTER
暫定配額通知書

Name(s) and address of the Qualifying Shareholder(s)
合資格股東的姓名／名稱及地址

Provisional Allotment Letter No.
暫定配額通知書編號

Total number of Shares registered in your name(s) on Friday, 19 December 2025
於二零二五年十二月十九日(星期五)登記於　閣下名下的股份總數

BOX A
甲欄

Number of Rights Shares provisionally allotted to you subject to payment in full on acceptance by no later than 4:00 p.m. on Thursday, 8 January 2026
閣下獲暫定配發的供股股份數目，股款須不遲於二零二六年一月八日(星期四)下午四時正接納時繳足

BOX B
乙欄

Total subscription monies payable in full upon acceptance 須於接納時悉數繳足的認購股款總額

BOX C
丙欄

HK$
港元

Note: All remittances must be made in Hong Kong dollars and cheques must be drawn on an account with, or banker's cashier orders must be issued by, a licensed bank in Hong Kong and made payable to "**TRICOR INVESTOR SERVICES LIMITED – A/C NO. 074**" and crossed "**Account Payee Only**". All cheques or banker's cashier orders will be presented for payment following receipt.

附註： 所有股款須以港元繳付，並以香港持牌銀行戶口開出的支票或以香港持牌銀行發出的銀行本票支付，且均須註明抬頭人為「**TRICOR INVESTOR SERVICES LIMITED – A/C NO. 074**」並以「**只准入抬頭人賬戶**」方式劃線開出。所有支票或銀行本票收訖後將隨即過戶。

Name of bank on which cheque/
banker's cashier order is drawn:
支票／銀行本票的付款銀行名稱：_____

Please insert your contact
telephone number here:
請在此填上　閣下的聯絡電話：_____

Cheque/banker's cashier
order number:
支票／銀行本票號碼：_____

* *For identification purpose only*
僅供識別

IN THE EVENT OF TRANSFER OF RIGHTS TO SUBSCRIBE FOR RIGHTS SHARE(S), AD VALOREM HONG KONG STAMP DUTY IS PAYABLE ON EACH SALE AND EACH PURCHASE. A GIFT OR TRANSFER OF BENEFICIAL INTEREST OTHER THAN BY WAY OF SALE IS ALSO LIABLE TO AD VALOREM HONG KONG STAMP DUTY. EVIDENCE OF PAYMENT OF AD VALOREM HONG KONG STAMP DUTY WILL BE REQUIRED BEFORE REGISTRATION OF ANY TRANSFER OF THE RIGHTS TO SUBSCRIBE FOR THE RIGHTS SHARE(S) REPRESENTED BY THIS DOCUMENT.
如轉讓可認購供股股份的權利，每項買賣均須繳付香港從價印花稅。除以出售形式外，饋贈或轉讓實益擁有的權益亦須繳付香港從價印花稅。在登記轉讓認購本文件所指之任何供股股份之權利前，須出示已繳付香港從價印花稅的證明。

Form B
表格乙

FORM OF TRANSFER AND NOMINATION
轉讓及提名表格

(To be completed and signed only by the Qualifying Shareholder(s) who wish(es) to transfer all of his/her/their right(s) to subscribe for the Rights Shares comprised herein)
(僅供有意轉讓本表格所列彼／彼等認購供股股份之全部權利之合資格股東填寫及簽署)

To: The Directors
Winshine Science Company Limited
致： **瀛晟科學有限公司**
列位董事

Dear Sirs,
I/We hereby transfer all of my/our rights to subscribe for the Rights Shares comprised in this PAL to the person(s) accepting the same and signing the registration application form (Form C) below. I/We have read the conditions and procedures for transfer set out in the enclosed sheet and agree to be bound thereby.
敬啟者：
本人／吾等茲將本暫定配額通知書所列本人／吾等認購供股股份的權利悉數轉讓予接受此權利並簽署下列登記申請表格(表格丙)的人士。本人／吾等已細閱附頁所載各項條件及轉讓手續，並同意受其約束。

1. _____ 2. _____ 3. _____ 4. _____

Signature(s) of Qualifying Shareholders (all joint Shareholders must sign)
合資格股東簽署(所有聯名股東均須簽署)

Date: _____ 日期：_____

Ad valorem Hong Kong stamp duty is payable in connection with the transfer of rights to subscribe for the Rights Shares.
轉讓認購供股股份的權利須繳付香港從價印花稅。

Form C
表格丙

REGISTRATION APPLICATION FORM
登記申請表格

(To be completed and signed only by the person(s) to whom the rights to subscribe for the Rights Shares have been transferred)
(只供承讓供股股份認購權的人士填寫及簽署)

To: The Directors
Winshine Science Company Limited
致： **瀛晟科學有限公司**
列位董事

Dear Sirs,
I/We request you to register the number of Rights Shares mentioned in Box B of Form A in my/our name(s). I/We agree to accept the same on the terms embodied in this PAL and the Prospectus and subject to the bye-laws of the Company. I/We have read the conditions and procedures for transfer set out in the enclosed sheet and agree to be bound thereby.
敬啟者：
本人／吾等謹請　閣下將表格甲內乙欄所列的供股股份數目，登記於本人／吾等名下。本人／吾等同意按照本暫定配額通知書及供股章程所載條款，以及在貴公司之公司細則規限下，接納此等供股股份。本人／吾等已細閱附頁所載各項條件及轉讓手續，並同意受其約束。

Existing Shareholder(s) Please mark "X" in this box 現有股東請在本欄內填上「X」號	☐

To be completed in **BLOCK** letters in **ENGLISH**. Joint applicants should give the address of the first-named applicant only.
請用**英文正楷**填寫。聯名申請人只須填報排名首位的申請人地址。
Names of Chinese applicants must be given both in English and in Chinese characters.
華裔申請人須填寫中英文姓名。

Name in English 英文姓名	Family name or company name 姓氏或公司名稱	Other Names 名字	Name in Chinese 中文姓名
Names of joint applicant(s) in English (if applicable) 聯名申請人英文姓名(如適用)			
Address in English (joint applicants should give the address of the first-named applicant only) 英文地址(聯名申請人僅須填寫排名首位的申請人地址)			
Occupation 職業		Tel. No. 電話號碼	
Dividend Instructions 股息指示			
Name & Address of Bank 銀行名稱及地址		Bank Account No. 銀行賬戶號碼	
		Bank account type 銀行賬戶類型	

1. _____ 2. _____ 3. _____ 4. _____

Signature(s) of applicants (all joint applicant(s) must sign)
申請人簽署（所有聯名申請人均須簽署）

Date: _____ 日期：_____

Ad valorem Hong Kong stamp duty is payable in connection with the transfer of rights to subscribe for the Rights Shares.
轉讓認購供股股份的權利須繳付香港從價印花稅。

TO ACCEPT THE PROVISIONAL ALLOTMENT OF THE RIGHTS SHARES AS SPECIFIED IN THIS PAL IN FULL, YOU MUST LODGE THIS PAL INTACT WITH THE HONG KONG BRANCH SHARE REGISTRAR, TRICOR INVESTOR SERVICES LIMITED AT 17/F, FAR EAST FINANCE CENTRE 16 HARCOURT ROAD, HONG KONG (THE "REGISTRAR") TOGETHER WITH A REMITTANCE, BY CHEQUE OR BANKER'S CASHIER ORDER, IN HONG KONG DOLLARS FOR THE FULL AMOUNT SHOWN IN BOX C OF FORM A SO AS TO BE RECEIVED BY THE REGISTRAR NO LATER THAN 4:00 P.M. ON THURSDAY, 8 JANUARY 2026 (OR SUCH LATER DATE AND/OR TIME AS MENTIONED IN THE PARAGRAPH HEADED "EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE FINAL ACCEPTANCE DATE AND ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES AND FOR APPLICATION AND PAYMENT FOR EXCESS RIGHTS SHARES" BELOW). ALL REMITTANCES MUST BE MADE IN HONG KONG DOLLARS AND CHEQUES MUST BE DRAWN ON AN ACCOUNT WITH, OR BANKER'S CASHIER ORDERS MUST BE ISSUED BY, A LICENSED BANK IN HONG KONG AND MADE PAYABLE TO "TRICOR INVESTOR SERVICES LIMITED – A/C NO. 074" AND CROSSED "ACCOUNT PAYEE ONLY". INSTRUCTIONS ON TRANSFER AND SPLITTING ARE ALSO SET OUT IN THE ENCLOSED SHEET. NO RECEIPT WILL BE GIVEN FOR SUCH REMITTANCE.

Each person accepting the provisional allotment specified in this PAL confirms that he/she/it has read the terms and conditions and acceptance procedures set out in the enclosed sheet and in the Prospectus and agrees to be bound by them.

閣下如欲全數接納本暫定配額通知書列明的供股股份暫定配額，須將本暫定配額通知書整份連同表格甲之丙欄所示的港元全數股款(以支票或銀行本票)，不遲於二零二六年一月八日(星期四)下午四時正前(或下文「惡劣天氣及／或極端情況對最後接納日期、接納供股股份及繳付股款以及申請額外供股股份及繳付股款的影響」一段所述之較後日期及／或時間)送達香港股份過戶登記分處卓佳證券登記有限公司(地址為香港夏慤道16號遠東金融中心17樓)(「過戶登記處」)。所有股款須以港元繳付，並以香港持牌銀行戶口開出的支票或以香港持牌銀行發出的銀行本票支付，且均須註明抬頭人為「TRICOR INVESTOR SERVICES LIMITED – A/C NO. 074」，並以「只准入抬頭人賬戶」方式劃線開出。有關轉讓及分拆的指示另載於附頁。本公司將不另發股款收據。

接納本暫定配額通知書所列明暫定配額的每位人士均確認其已閱讀附頁及供股章程所載之條款及條件以及接納手續，並同意受其約束。

A SEPARATE CHEQUE OR BANKER'S CASHIER ORDER MUST ACCOMPANY EACH APPLICATION
NO RECEIPT WILL BE GIVEN FOR REMITTANCE
每份申請須隨附獨立的支票或銀行本票
本公司將不另發股款收據

WINSHINE SCIENCE COMPANY LIMITED
瀛晟科學有限公司 *

(Incorporated in Bermuda with limited liability)

(Stock Code: 209)

22 December 2025

Dear Qualifying Shareholder(s),

INTRODUCTION

Reference is made to the prospectus of Winshine Science Company Limited dated 22 December 2025 (the "**Prospectus**") in relation to the Rights Issue. Terms defined in the Prospectus shall have the same meanings when used herein unless the context otherwise requires. In accordance with the terms set out in the Prospectus, the Directors have provisionally allotted to you a number of Rights Shares on the basis of seven (7) Rights Shares for every one (1) Existing Share held and registered in your name(s) as at the Record Date (i.e. Friday, 19 December 2025) at a subscription price of HK$0.14 per Rights Share. Your holding of existing Share as at the Record Date is set out in Box A in Form A and the number of Rights Shares provisionally allotted to you is set out in Box B in Form A.

RIGHTS SHARES

The Rights Shares (when allotted, issued and fully-paid) will rank *pari passu* in all respects with the existing Shares in issue. Holders of fully-paid Rights Shares will be entitled to receive all future dividends and distributions which may be declared, made or paid with a record date falling after the date of allotment and issue of the Rights Shares in their fully-paid form.

Subject to the granting of the listing of, and the permission to deal in, the Rights Shares in both their nil-paid and fully-paid forms on the Stock Exchange as well as compliance with the stock admission requirements of HKSCC, the Rights Shares in both their nil-paid and fully-paid forms will be accepted as eligible securities by HKSCC for deposit, clearance and settlement in CCASS with effect from the respective commencement dates of the dealings in the Rights Shares in both their nil-paid and fully-paid forms or such other dates as may be determined by HKSCC. Settlement of transactions between participants of the Stock Exchange on any trading day is required to take place in CCASS on the second trading day thereafter. All activities under CCASS are subject to the General Rules of CCASS and CCASS Operational Procedures in effect from time to time.

PROCEDURES FOR ACCEPTANCE

To take up your provisional allotment in full, you must lodge the PAL in accordance with the instructions printed thereon with the Registrar, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong together with a remittance for the full amount payable on acceptance, so as to be received by no later than 4:00 p.m. on Thursday, 8 January 2026 (or such later date and/or time as mentioned in the paragraph headed "EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE FINAL ACCEPTANCE DATE AND ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES AND FOR APPLICATION AND PAYMENT FOR EXCESS RIGHTS SHARES" below). All remittances must be made in Hong Kong dollars by cheques which must be drawn on an account with, or by banker's cashier orders which must be issued by, a licensed bank in Hong Kong and made payable to "**TRICOR INVESTOR SERVICES LIMITED – A/C NO. 074**" and crossed "**Account Payee Only**".

It should be noted that unless the duly completed PAL, together with the appropriate remittance, has been lodged with the Registrar by no later than 4:00 p.m. on Thursday, 8 January 2026, whether by the original allottee or any person in whose favour the provisional allotment has been validly transferred, that provisional allotment and all rights and entitlement thereunder will be deemed to have been declined and will be cancelled and such Rights Shares will be available for application under the EAFs by the Qualifying Shareholders. The Company may, at its sole and absolute discretion, treat a PAL as valid and binding on the person(s) by whom or on whose behalf it is lodged even if the PAL is not completed in accordance with the relevant instructions. The Company may require such incomplete PAL to be completed by the relevant applicant at a later stage.

* *For identification purpose only*

SPLITTING

If you wish to accept only part of your provisional allotment or transfer part of your rights to subscribe for the Rights Shares provisionally allotted to him/her/it under the PAL or transfer part of his/her/its rights to more than one person, the entire and original PAL must be surrendered and lodged for cancellation by no later than 4:30 p.m. on Tuesday, 30 December 2025 to the Registrar, who will cancel the original PAL and issue new PALs in the denominations required. The new PALs will be available for collection from the Registrar, Tricor Investor Services Limited, 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, after 9:00 a.m. on the second Business Day after the surrender of the original PAL.

TRANSFER

If you wish to transfer all of your rights to subscribe for the Rights Shares provisionally allotted to you hereunder, you must complete and sign the Form of Transfer and Nomination (Form B) and hand this PAL to the person(s) to or through whom you are transferring your rights. The transferee(s) must then complete and sign the Registration Application Form (Form C) and lodge this PAL intact together with a remittance for the full amount payable on acceptance as set out in Box C in Form A with the Registrar, Tricor Investor Services Limited, 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong so as to be received by no later than 4:00 p.m. on Thursday, 8 January 2026 (or such later date and/or time as mentioned in the paragraph headed "**EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE FINAL ACCEPTANCE DATE AND ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES AND FOR APPLICATION AND PAYMENT FOR EXCESS RIGHTS SHARES**" below).

It should be noted that ad valorem Hong Kong stamp duty is payable in connection with the transfer of your rights to subscribe for the relevant Rights Shares to the transferee(s) and the acceptance by the transferee(s) of such rights.

Conditions of the Rights Issue

The Rights Issue is conditional upon the obligations of the Underwriter under the Underwriting Agreement having become unconditional and the Underwriter not terminating the Underwriting Agreement.

The Underwriting Agreement contains detailed conditions and events which may cause the Underwriting Agreement to be terminated by the Underwriter. Please refer to the section headed "TERMINATION OF THE UNDERWRITING AGREEMENT" below in this letter for details of the conditions and grounds of termination of the Underwriting Agreement. If the Underwriting Agreement does not become unconditional or is terminated, the Rights Issue will not proceed.

TERMINATION OF THE UNDERWRITING AGREEMENT

The Underwriter shall be entitled by a notice in writing to the Company, served prior to the Latest Time for Termination, to terminate the Underwriting Agreement, if at or prior to the Latest Time for Termination:

(a) the Underwriter shall become aware of the fact that, or shall have reasonable cause to believe that, (i) any of the representations or warranties contained in the Underwriting Agreement is untrue, inaccurate, misleading or breached; or (ii) any event occurring or matter arising on or after the date of the Underwriting Agreement and prior to the Latest Time for Termination which if it had occurred or arisen before the date of the Underwriting Agreement would have rendered any of the representations or warranties contained thereunder untrue, inaccurate, misleading or breached, and in each case the same is (in the reasonable opinion of the Underwriter) material in the context of the Rights Issue;

(b) any material adverse change in market conditions (including, without limitation, a change in fiscal or monetary policy or foreign exchange or currency markets, suspension or restriction of trading in securities, imposition of economic sanctions, on Hong Kong, the PRC or other jurisdiction relevant to the Group or any member of the Group) occurs which in the reasonable opinion of the Underwriter makes it inexpedient or inadvisable to proceed with the Rights Issue;

(c) any suspension in the trading of securities generally or the Company's securities on the Stock Exchange for a period of more than ten consecutive business days, excluding any suspension in connection with the clearance of the Announcement, the Prospectus Documents or other announcements or circulars in connection with the Rights Issue;

(d) any of the following events occurs:–

    (i) any new law or regulation is enacted, or there is any change in existing laws or regulations or any change in the interpretation or application thereof by any court or other competent authority, whether in Hong Kong or elsewhere;

(ii) any change in local, national or international financial, political, industrial or economic conditions;

(iii) any change of an exceptional nature in local, national or international equity securities or currency markets;

(iv) any moratorium, suspension or material restriction on trading in securities generally on the Stock Exchange;

(v) any change or development involving a prospective change in taxation or exchange controls in Hong Kong or elsewhere;

(vi) any act of God, war, riot, public disorder, civil commotion, terrorism, strike or lock-out;

which, individually or in the aggregate, in the reasonable opinion of the Underwriter: –

(i) has or will or may have a material adverse effect on the business or financial position of the Group taken as a whole;

(ii) has or will or may have a material adverse effect on the success of the Rights Issue or the level of Rights Shares taken-up; or

(iii) has or will or is likely to have the effect of making any part of the Underwriting Agreement (including underwriting) inadvisable, incapable or impractical of performance in accordance with its terms or preventing or pursuant to the underwriting of the Rights Issue.

In the event the Underwriter exercises its right to terminate the Underwriting Agreement before the Latest Time for Termination, the obligations of all parties thereunder shall terminate forthwith (save in respect of certain rights and obligations under the Underwriting Agreement), provided that such termination shall be without prejudice to any rights or obligations which may have accrued under the Underwriting Agreement prior to such termination.

If the Underwriter exercises such right, the Rights Issue will not become unconditional and the Rights Issue will not proceed. Further announcement will be made by the Company if the Underwriting Agreement is terminated by the Underwriter.

CHEQUES AND BANKER'S CASHIER ORDERS

All cheques and banker's cashier orders will be presented for payment immediately following receipt and all interest earned on such monies (if any) will be retained for the benefit of the Company. Without prejudice to the other rights of the Company in respect hereof, the Company reserves the right to reject any PAL in respect of which the accompanying cheque and/or banker's cashier order is dishonoured upon first presentation, and in that event the provisional allotment and all rights and entitlements thereunder will be deemed to have been declined and will be cancelled. You must pay the exact amount payable upon application for the Rights Shares, and underpaid application will be rejected. Completion and return of this PAL together with a cheque or banker's cashier order in payment for the Rights Shares, whether by a Qualifying Shareholder or by any nominated transferee, will constitute a warranty by you that the cheque or banker's cashier order will be honoured on first presentation. No receipt will be issued in respect of any PAL and/or relevant remittance received.

SHARE CERTIFICATES AND REFUND CHEQUES FOR THE RIGHTS ISSUE

Subject to the fulfilment of the conditions of the Rights Issue as set out above, certificates for all fully-paid Rights Shares are expected to be sent by ordinary post on or before Friday, 16 January 2026 to those persons who have validly accepted and, where applicable, applied for, and paid for the Rights Shares, to their registered addresses at their own risk.

Refund cheques in respect of wholly or partially unsuccessful application for excess Rights Shares (if any) and if the Rights Issue does not proceed, the monies received in respect of the relevant provisional allotments and excess applications (if applicable) will be refunded to the Qualifying Shareholders or such other person to whom the nil-paid rights have been validly renounced or transferred or, in the case of joint acceptances, to the first-named person, without interest and by means of cheques despatched by ordinary post at the risk of such Qualifying Shareholders or such other person to their registered addresses by the Registrar on or around Friday, 16 January 2026. No receipt will be given for such remittance.

EXCESS RIGHTS SHARES

Qualifying Shareholders shall be entitled to apply, by way of excess application, for (i) the Rights Shares representing the entitlement of the Non-Qualifying Shareholders; and (ii) any Rights Shares provisionally allotted but not validly accepted by the Qualifying Shareholders.

Application should be made by completing and signing the EAF enclosed with the Prospectus for excess Rights Shares and lodging the same with a separate remittance for the full amount payable in respect of the excess Rights Shares being applied for in accordance with the instructions printed thereon, with the Registrar, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong by not later than 4:00 p.m. on Thursday, 8 January 2026 (or such later date and/or time as mentioned in the section headed "**EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE FINAL ACCEPTANCE DATE AND ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES AND FOR APPLICATION AND PAYMENT FOR EXCESS RIGHTS SHARES**" below). All remittances must be made by cheque or banker's cashier order in Hong Kong dollars. Cheques must be drawn on an account with, and banker's cashier orders must be issued by, a licensed bank in Hong Kong and made payable to "**TRICOR INVESTOR SERVICES LIMITED – A/C NO. 075**" and crossed "**Account Payee Only**".

FRACTIONAL ENTITLEMENTS

The Company will not provisionally allot and will not accept application for any fraction of the Rights Shares. All fractions of the Rights Shares will be aggregated (rounded down to the nearest whole number). All nil-paid Rights Shares arising from such aggregation will be provisionally allotted (in nil-paid form) to a nominee or nominees appointed by the Company and, if a premium (net of expenses) can be obtained, will be sold by the nominee or nominees on the Company's behalf in the market as soon as practicable after the commencement of dealing in the nil-paid Rights Shares and the net proceeds of such sale will be retained by the Company for its own benefit. Any Rights Shares in respect of the unsold fractional entitlements will first be made available for valid excess applications by the Qualifying Shareholders under the EAFs. Should there be no excess application by the Qualifying Shareholders, those Rights Shares created from the aggregation of fraction of the Rights Shares may or may not be taken up by the Underwriter.

DISTRIBUTION OF THIS PAL AND THE OTHER PROSPECTUS DOCUMENTS

The PAL shall only be sent to Qualifying Shareholders.

The Prospectus Documents have not been and will not be registered under any applicable securities legislation of any jurisdictions other than Hong Kong.

No action has been taken to permit the offering of the Rights Shares, or the distribution of the Prospectus Documents, in any jurisdiction other than Hong Kong. The Prospectus Documents should not be distributed, forwarded to or transmitted to, into or from any jurisdiction where to do so might constitute a violation of local securities laws or regulations.

Accordingly, no person receiving a copy of any of the Prospectus Documents in any jurisdiction outside Hong Kong may treat it as an offer or invitation to apply for the Rights Shares, unless in a jurisdiction such an offer or invitation could lawfully be made without compliance with any registration or other legal or regulatory requirements thereof.

It is the responsibility of anyone outside Hong Kong wishing to make on his/her/its/their behalf an application for the Rights Shares to satisfy himself/herself/itself/themselves as to the full observance of the applicable laws and regulations of the relevant jurisdictions including obtaining of any governmental or other consents and to pay any taxes and duties. By completing, signing and submitting this PAL, each subscriber of the Rights Shares will be deemed to have given a warranty to the Company and the Underwriter that these local registration, legal and regulatory requirements have been fully complied with. For the avoidance of doubt, neither HKSCC nor HKSCC Nominees Limited is subject to any of the representations and warranties. If you are in any doubt as to your position, you should consult your professional advisers.

EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE FINAL ACCEPTANCE DATE AND ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES AND FOR APPLICATION AND PAYMENT FOR EXCESS RIGHTS SHARES

The Final Acceptance Date of and payment for the Rights Shares and for application and payment for excess Rights Shares will not take place if a tropical cyclone warning signal no. 8 (or above), "extreme conditions" caused by super typhoons issued by the Hong Kong Government or a "black" rainstorm warning is:

(i) in force in Hong Kong at any local time before 12:00 noon and no longer in force after 12:00 noon on the Final Acceptance Date. Instead Final Acceptance Date will be extended to 5:00 p.m. on the same Business Day; or

(ii) in force in Hong Kong at any local time between 12:00 noon and 4:00 p.m. on the Final Acceptance Date. Instead the Final Acceptance Date will be rescheduled to 4:00 p.m. on the following Business Day which does not have either of those warning in force in Hong Kong at any time between 9:00 a.m. and 4:00 p.m.

If the Final Acceptance Date does not take place on the currently scheduled date, the dates mentioned in the section headed "EXPECTED TIMETABLE" in the Prospectus may be affected. Further announcement will be made by the Company in such event.

GENERAL

Lodgment of this PAL with, where relevant, the Form of Transfer and Nomination (Form B) purporting to have been signed by the person(s) in whose favour it has been issued shall be conclusive evidence of the title of the party or parties lodging it to deal with the same and to receive split letters of allotment and/or share certificates for the Rights Shares.

PERSONAL DATA COLLECTION – PAL

By completing, signing and submitting the forms accompanying this PAL, you agree to disclose to the Company, the Registrar and/or their respective advisers and agents personal data and any information which they require about you or the person(s) for whose benefit you have made the acceptance of the provisional allotment of Rights Shares. The Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong) provides the holders of securities with rights to ascertain whether the Company or the Registrar holds their personal data, to obtain a copy of that data, and to correct any data that is inaccurate. In accordance with the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong), the Company and the Registrar have the right to charge a reasonable fee for the processing of any data access request. All requests for access to data or correction of data or for information regarding policies and practices and the kinds of data held should be addressed to (i) the Company, at its principal place of business in Hong Kong at Room 1501, 15th Floor, Great Eagle Centre, 23 Harbour Road, Wanchai, Hong Kong as notified from time to time in accordance with applicable law, for the attention of the company secretary of the Company; or (ii) (as the case may be) the Registrar at its address set out above.

Yours faithfully,
For and on behalf of
Winshine Science Company Limited
Wang Jingyu
Chairlady and Chief Executive Officer