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GREATVIEW ASEPTIC PACKAGING COMPANY LIMITED
紛美包裝有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock code: 00468)

UPDATE ANNOUNCEMENT
PROPOSED CHANGE OF AUDITOR

Reference is made to (i) the announcement of Greatview Aseptic Packaging Company Limited (the “**Company**”) dated 13 January 2026 (the “**Announcement**”) in relation to the proposed change of auditor of the Company (the “**Proposed Change of Auditor**”); (ii) the circular of the Company dated 13 January 2026 (the “**Circular**”) containing the first letter from Grant Thornton and the notice of the EGM dated 13 January 2026 in relation to the Proposed Change of Auditor; and (iii) the supplemental announcements of the Company dated 29 January 2026 (the “**Supplemental Announcement**”) and 30 January 2026 in relation to the postponement of the EGM. Unless otherwise defined, capitalized terms used herein shall have the same meanings as those defined in the Announcement and the Circular.

PROPOSED CHANGE OF AUDITOR

The Company received a second letter from Grant Thornton on 6 February 2026, which contains further written representations from Grant Thornton in response to the Supplemental Announcement (the “**Second GT Letter**”). The full text of the Second GT Letter is set out in Appendix I to this announcement.

Views of Audit Committee

In response to the Second GT Letter, the Audit Committee wishes to reiterate the views expressed in the Supplemental Announcement that:

1. as a pre-condition to completing the FY2024 audit, Grant Thornton has requested receipt of the finalised Second-Stage Investigation Report. Grant Thornton has maintained that the report will only be considered final if it addresses all enquiries raised, or to be raised, by the Stock Exchange and any other relevant regulatory authorities, where applicable. As it remains unclear to the Company at this stage as to the time required to fully address these queries, there is an uncertainty as to when the finalised Second-Stage Investigation Report will be available and whether Grant Thornton will be able to meet the targeted timeline for publication of the FY2024 audit, which is a key condition under the Resumption Guidance.
2. balancing the time sensitivity in meeting conditions set out in the Resumption Guidance, the engagement of a new auditor and a more definite audit plan is expected to give certainty to the audit process and help ensure the timely and effective completion of the FY2024 audit, which, as a whole, would be in the best interests of the Company and its shareholders as a whole.

Notice of further postponement of the EGM

In light of the Second GT Letter as detailed in this announcement, the Company decided to postpone the EGM originally scheduled to be held at 11 a.m. on Friday, 13 February 2026 to 11 a.m. on Friday, 27 February 2026 (the “**Postponed EGM**”). The venue of the Postponed EGM will remain unchanged at No. 7 Conference Room, the headquarters of the Company, A1-4/2F, No. 14 Jiuxianqiao Road, Chaoyang District, Beijing, the PRC. The record date for attending the Postponed EGM will be changed from Friday, 13 February 2026 to Friday, 27 February 2026. The closure period of the register of members of the Company will be changed from the period from Tuesday, 10 February 2026 to Friday, 13 February 2026 (both dates inclusive) to the period from Tuesday, 24 February 2026 to Friday, 27 February 2026 (both dates inclusive), during which period no transfer of shares will be effected.

In addition to the above changes, the form of proxy for the EGM (the “**Proxy Form(s)**”) published by the Company on 13 January 2026 will remain valid for the Postponed EGM. Shareholders who have not yet returned the Proxy Forms but intend to appoint a proxy to attend the EGM shall complete and return the Proxy Forms in accordance with the instructions thereon to the Company’s Hong Kong branch share registrar, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not less than 48 hours before the time scheduled for the holding of the Postponed EGM or any adjournment(s) (i.e. by 11 a.m. on Wednesday, 25 February 2026). For the avoidance of doubt, any Proxy Forms duly completed and returned in accordance with the instructions thereon by the shareholders remain valid, and the relevant shareholders are not required to submit the Proxy Forms again.

In order to qualify for attending and voting at the Postponed EGM, all transfers accompanied by the relevant share certificates must be lodged for registration with the Company's Hong Kong branch share registrar, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not later than 4:30 p.m. on Monday, 23 February 2026.

To the best of the Directors' knowledge, information and belief, save as disclosed above, there are no other circumstances or matters in connection with the Proposed Change of Auditor that need to be brought to the attention of the Shareholders. Shareholders are advised to read this announcement together with the Announcement, the Circular, and the Supplemental Announcement for information relating to Proposed Change of Auditor.

By order of the Board
Greatview Aseptic Packaging Company Limited
YUAN Xunjun
Chairman and Executive Director

Beijing, the PRC, 9 February 2026

As at the date of this announcement, the Board comprises two executive directors, namely, Mr. YUAN Xunjun and Mr. WANG Dawei; five non-executive directors, namely, Ms. WANG Ziting, Ms. WANG Yingli, Mr. CHOI Sum Shing Samson, Mr. YUEN Kai Yiu Kelvin and Mr. LI Weijin; and four independent non-executive directors, namely Ms. KOU Chung Yin Mariana, Mr. TANG Poon Tung Denny, Mr. CHOI Wai Hong Clifford and Mr. CHEN Qi.



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The Board of Directors and
The Audit Committee
Greatview Aseptic Packaging Company Limited
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman, KY1-1111
Cayman Islands

6 February 2026

Dear Sirs

SUPPLEMENTAL ANNOUNCEMENT OF POSTPONEMENT OF THE EGM AND PROPOSED CHANGE OF AUDITOR - Greatview Aseptic Packaging Company Limited (the "Company")

We, Grant Thornton Hong Kong Limited, are writing to the Board of Directors and the Audit Committee in connection with the Company's supplemental announcement dated 29 January 2026, which provides additional information regarding the proposed change of auditor (the "Supplemental Announcement"). Reference is also made to our letter to the Board of Directors dated 13 January 2026 (the "13 January 2026 Letter"). Unless otherwise defined, capitalized terms used therein shall have the same meanings as those defined in the 13 January 2026 Letter. As detailed in the 13 January 2026 Letter, issued pursuant to the Code of Ethics for Professional Accountants Section 300 "Change of Auditors of a Listed Issuer of The Stock Exchange of Hong Kong", we outlined matters relevant to our termination. In particular, we have not been provided with the details or findings arising from the second-stage investigation conducted by the Special Investigation Committee.

On 29 January 2026, after office hours, the Company furnished us with a copy of the draft Supplemental Announcement. We provided our preliminary comments on the draft to the Company on the same day in a timely manner. Following our preliminary comments provided to the Company, the Company did not engage us in any further discussion, and we were neither provided with the final version of the Supplemental Announcement for review nor notified of the date on which the Supplemental Announcement would be issued. We are of the view that the Supplemental Announcement may present the public with an incomplete understanding of the circumstances surrounding our termination as the Company's auditors.

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1. The statement in the Supplemental Announcement that “the Audit Committee observed that there was a prolonged delay in the preparation of the FY2024 audit by Grant Thornton” is not consistent with our understanding. The Company established the Special Investigation Committee in February 2025 to investigate allegations raised by a shareholder, and subsequently reconstituted the Special Investigation Committee in April 2025. By the time of this reconstitution, we had already completed the audit fieldwork. On 27 June 2025, the Company provided us with a draft investigation report for the purpose of assessing the potential implication for the FY2024 audit, followed by an updated draft on 13 August 2025 incorporating the results of the IT forensic procedures. Within a week after receiving this updated draft, we attended a progress meeting with the Audit Committee, during which we reported that the FY2024 audit had been substantially completed, except for the finalization of matters arising from the Special Investigation. At that point, to the best of our knowledge, the special investigation report had not yet been approved by the Board of Directors for completion.

Subsequently, on 2 October 2025, the Company published the key findings of the investigation report, together with the view of the Special Investigation Committee that a second-stage investigation was required to fully address outstanding issues in relation to the Transactions, thereby indicating that the Special Investigation remained incomplete. On 20 November 2025, the Company further announced a change of investigator for the second-stage investigation, and that the Special Investigation Committee was still in the process of finalizing the scopes of the second-stage investigation with the incoming investigator. Between the dates of the Company’s announcements made on 20 November 2025 and 13 January 2026 (the date of the proposed removal of auditor), we were not provided with any further details or preliminary findings of the second-stage investigation from the Special Investigation Committee that would have enabled us to perform the necessary audit procedures in relation to further investigation findings. Notwithstanding this, the Company published the key findings of the second-stage investigation on 15 January 2026 - two days after the proposed removal of auditor.

It should be noted that we had already substantially completed the audit work, except for the assessment of the financial impact of the Transactions, which remained contingent upon the completion of the Special Investigation. Furthermore, the Special Investigation itself was subject to significant changes, including the reconstitution of the Special Investigation Committee and the change of investigator. In light of these circumstances, we do not accept the assertion that there was a prolonged delay in the preparation of the FY2024 audit by Grant Thornton.

2. With respect to the statement in the Supplemental Announcement that “the delay, apart from not justifying the high audit fees and incurrence of additional charges, would have created an uncertainty in meeting the targeted timeline for publication of the FY2024 audit,” we consider such characterisation to be incomplete. The Supplemental Announcement does not articulate the basis on which the audit fees were determined, despite the fact that such fees were duly reviewed and approved by the Audit Committee, which play a pivotal role in approving auditor remuneration and ensuring that audit fees are set at a level that does not compromise audit quality. Throughout the course of our audit, we devoted substantial time and effort in engaging with the Company’s senior management and addressing complex audit issues. In addition, we deployed sufficient professional staff and resources across China and Europe within Grant Thornton International network to conduct the audit of the Company’s Chinese and international business operations. Accordingly, the audit fees were fully justified by the significant time commitment of our partners and professional staff, as well as the level of skill and responsibility required. The basis for such fees had been communicated to both the Company’s management and the Audit Committee prior to their approval.



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This letter serves as our written representation pursuant to Rule 13.88 of the Listing Rules which needs to be brought to the attention of the Company's shareholders. Please ensure that the full contents of this letter be included with the circular prior to its dispatch. Given the matters raised in the letter is relevant to the Company's forthcoming EGM on 13 February 2026, the Company should in our view immediately issue a supplemental announcement to provide further information to the shareholders.

Yours faithfully

Grant Thornton Hong Kong Limited

Grant Thornton Hong Kong Limited
Certified Public Accountants