
THIS PROSPECTUS IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

If you are in any doubt as to any aspect of this Prospectus or as to the action to be taken, you should consult a licensed securities dealer, registered institution in securities, a bank manager, solicitor, professional accountant or other professional advisers.

If you have sold or transferred all your shares in China Health Technology Group Holding Company Limited (the "Company"), you should at once hand the Prospectus Documents to the purchaser or to the licensed securities dealer or registered institution in securities or other agent through whom the sale was effected for transmission to the purchaser or transferee.

A copy of this Prospectus, together with copies of the documents specified in the paragraph headed "14. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES" in Appendix III to this Prospectus, has been registered with 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 for the contents of any of these documents.

Dealings in the Rights Shares in their nil-paid and fully-paid forms may be settled through CCASS established and operated by HKSCC and you should consult your licensed securities dealer or registered institution in securities, bank manager, solicitor, professional accountant or other professional adviser for details of those settlement arrangements and how such arrangements may affect your rights and interests.

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 respective commencement dates of dealings in the Rights Shares in both their nil-paid and fully-paid forms on the Stock Exchange or such other dates as determined by HKSCC and you should consult your licensed securities dealer, bank manager, solicitor, professional accountant or other professional adviser for details of those settlement arrangements and how such arrangements may affect your rights and interests. Settlement of transactions between participants of the Stock Exchange on any trading day is required to take place in CCASS on the second settlement day thereafter. All activities under CCASS are subject to the General Rules of HKSCC and HKSCC Operational Procedures in effect from time to time.

Hong Kong Exchanges and Clearing Limited, The Stock Exchange of Hong Kong Limited and the Hong Kong Securities Clearing Company Limited take no responsibility for the contents of the Prospectus Documents, 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 the Prospectus Documents.



CHINA HEALTH

China Health Technology Group Holding Company Limited

中國健康科技集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 1069)

Placing Agent to the Company



駿達證券有限公司
Tiger Faith Securities Limited

(1) PROPOSED RIGHTS ISSUE ON THE BASIS OF TWO (2) RIGHTS SHARES FOR EVERY ONE (1) EXISTING SHARE HELD ON THE RECORD DATE ON A NON-UNDERWRITTEN BASIS; AND (2) PLACING OF PLACING SHARES IN CONNECTION WITH THE RIGHTS ISSUE

Capitalised terms used in this cover page shall have the same meanings as those defined in this Prospectus.

The Rights Issue will proceed on a non-underwritten basis irrespective of the level of acceptance of the provisionally allotted Rights Shares. If the Rights Issue is not fully subscribed, the number of Rights Shares that are not subscribed by the Qualifying Shareholders or renounees or transferees of the Nil-paid Rights under the PALs (i.e. the Unsubscribed Rights Shares) will be placed to independent Placers on a best effort basis through the Placing. The Unsubscribed Rights Shares that are not placed will not be issued by the Company and the size of the Rights Issue will be reduced accordingly. There are no statutory requirements regarding the minimum subscription levels in respect of the Rights Issue. There is no minimum amount to be raised under the Rights Issue.

It should be noted that the Shares will be dealt in on an ex-rights basis from Thursday, 14 May 2026. Dealings in the Rights Shares in nil-paid form are expected to take place from Thursday, 28 May 2026 to Thursday, 4 June 2026 (both days inclusive). If the conditions of the Rights Issue are not fulfilled, the Rights Issue will not proceed. Any Shareholder or other person dealing in the existing Shares and/or the Nil-paid Rights up to the date on which all the conditions to which the Rights Issue are fulfilled (which is expected to be on Tuesday, 7 July 2026) will accordingly bear the risk that the Rights Issue may not become unconditional or may not proceed. Shareholders and potential investors of the Company are advised to exercise caution when dealing in the Shares and/or the Nil-paid Rights. Any party who is in any doubt about his/her/its position or any action to be taken is recommended to consult his/her/its own professional adviser(s).

26 May 2026

CONTENTS

	<i>Page</i>
DEFINITIONS	1
EXPECTED TIMETABLE	7
LETTER FROM THE BOARD	9
APPENDIX I – FINANCIAL INFORMATION OF THE GROUP	I-1
APPENDIX II – UNAUDITED PRO FORMA FINANCIAL INFORMATION OF THE GROUP	II-1
APPENDIX III – GENERAL INFORMATION	III-1

DEFINITIONS

In this prospectus, unless the context otherwise requires, the following expressions shall have the following meanings:

“AFRC”	the Accounting and Financial Reporting Council
“Announcement”	the announcement of the Company dated 27 March 2026 in relation to the Rights Issue and the Placing
“associate(s)”	has the meaning ascribed to it under the Listing Rules
“Board”	the board of Directors
“Business Day”	a day (excluding Saturday and Sunday and any day on which “extreme conditions” caused by super typhoons is announced by the Government of Hong Kong or a tropical cyclone warning signal no. 8 or above is hoisted or remains hoisted between 9:00 a.m. and 12:00 noon and is not lowered at or before 12:00 noon or on which a “black” rainstorm warning is hoisted or remains in effect between 9:00 a.m. and is not discontinued at or before 12:00 noon) on which licensed banks in Hong Kong are open for general business
“CCASS”	The Central Clearing and Settlement System established and operated by HKSCC
“Circular”	the circular of the Company dated 24 May 2026 in relation to, among other things, the Rights Share and the Placing
“Companies (WUMP) Ordinance”	the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong), as amended, supplemented or otherwise modified from time to time
“Company”	China Health Technology Group Holding Company Limited, a company incorporated in the Cayman Islands with limited liability, the Shares of which are listed on the Main Board of the Stock Exchange (Stock Code: 1069)
“Director(s)”	the director(s) of the Company

DEFINITIONS

“EGM”	the extraordinary general meeting of the Company convened and held on Tuesday, 12 May 2026 at which the Right Issue, the Placing Agreement and the transactions contemplated thereunder have been approved by the Independent Shareholders
“ES Unsold Rights Shares”	the Rights Share(s) which would otherwise have been provisionally allotted to the Excluded Shareholder(s) in nil-paid form that have not been sold by the Company
“Excluded Shareholder(s)”	the Overseas Shareholder(s) in respect of whom the Board, after making relevant enquiries with the legal advisers in the relevant jurisdictions, considers it necessary or expedient not to offer the Rights Shares to such Overseas Shareholder(s) on account either of legal restrictions under the laws of the relevant place or the requirements of the relevant regulatory body or stock exchange in that place
“Listing Committee”	has the meaning ascribed to it under the Listing Rules
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“Group”	the Company and its subsidiaries
“HK\$”	Hong Kong dollar(s), the lawful currency of Hong Kong
“HKSCC”	Hong Kong Securities Clearing Company Limited
“HKSCC Operational Procedures”	the Operational Procedures of HKSCC in relation to CCASS, containing the practices, procedures and administrative requirements relating to operations and functions of CCASS, as amended from time to time
“Hong Kong”	Hong Kong Special Administrative Region of the People’s Republic of China
“Independent Shareholder(s)”	any Shareholder(s) who is(are) not required to abstain from voting on the resolution(s) relating to the Rights Issue, the Placing Agreement and the transactions contemplated thereunder at the EGM under the Listing Rules

DEFINITIONS

“Independent Third Party(ies)”	third party(ies) independent of the Company and its connected persons and not connected with any of them or their respective associates
“Last Trading Day”	Friday, 27 March 2026, last trading day for the Shares on the Stock Exchange immediately before the publication of the Announcement
“Latest Practicable Date”	18 May 2026, being the latest practicable date prior to printing of this prospectus for ascertaining certain information contained herein
“Latest Time for Acceptance”	4:00 p.m. on Tuesday, 9 June 2026 (or such later time or date as may be determined by the Company), being the latest time for acceptance of and payment for the Rights Shares
“Latest Time for Termination”	4:00 p.m. on Tuesday, 7 July 2026 or such later date as the Company and the Placing Agent may agree in writing, being the latest time to terminate the Placing Agreement
“MGO Obligation”	the obligation to make a mandatory general offer under the Takeovers Code
“Ms. Huang”	Ms. Huang Hou, a substantial Shareholder who is interested in 8,056,800 Shares (approximately 7.83% of the issued share capital of the Company) through China Sports Asset Management Co., Limited and Zhonggangtong International Holding Group Co., Limited as at the Latest Practicable Date
“Nil-paid Rights”	the nil-paid rights of the Qualifying Shareholders to be allotted the Rights Shares pursuant to the Rights Issue
“Overseas Shareholder(s)”	the Shareholder(s) whose registered address(es) as shown in the register of members of the Company as at the close of business on the Record Date is/are outside Hong Kong
“PAL(s)”	the provisional allotment letter(s) to be issued to the Qualifying Shareholders in connection with the Rights Issue

DEFINITIONS

“Placee(s)”	institutional, corporate or individual investor(s), who and whose ultimate beneficial owner(s) shall be Independent Third Party(ies), procured by the Placing Agent and/or its sub-placing agents to subscribe for the Placing Shares pursuant to the Placing Agreement
“Placing”	the placing of the Placing Shares on a best effort basis by the Placing Agent and/or its sub-placing agents(s) to the Placees on the terms and conditions of the Placing Agreement
“Placing Agent”	Tiger Faith Securities Limited, a company incorporated in Hong Kong with limited liabilities and licensed by the SFC to carry on Type 1 (dealing in securities) and Type 4 (advising on securities) regulated activity under SFO
“Placing Agreement”	the placing agreement dated 27 March 2026 entered into between the Company and the Placing Agent in relation to the Placing
“Placing Period”	a period commencing from the first Business Day after the date of announcement of the number of the Placing Shares, which is expected to be Wednesday, 17 June 2026, and ending at 4:00 p.m. on Monday, 6 July 2026, or such other dates as the Company may announce
“Placing Price”	the placing price of the Placing Shares which shall not be less than the Subscription Price (exclusive of any brokerage, SFC transaction levy, AFRC transaction levy and Stock Exchange trading fee as may be payable)
“Placing Shares”	the Unsubscribed Rights Shares and the ES Unsold Rights Shares to be placed to the Placee(s) by the Placing Agent
“PRC”	the People’s Republic of China
“Prospectus”	the prospectus to be despatched to the Shareholders containing details of the Rights Issue
“Prospectus Documents”	the Prospectus and the PAL

DEFINITIONS

“Prospectus Posting Date”	Tuesday, 26 May 2026 or such other date as the Company may determine, being the date on which the Prospectus Documents are posted to the Qualifying Shareholders and the Prospectus for information only to the Excluded Shareholders
“Public Float Requirement”	the public float requirement under Rule 13.32B of the Listing Rules
“Qualifying Shareholder(s)”	Shareholders, other than Excluded Shareholders, whose names appear on the register of members of the Company at the close of business on the Record Date
“Record Date”	Friday, 22 May 2026 or such other date as may be determined by the Company, being the date by reference to which the Shareholders’ entitlements to participate in the Rights Issue will be determined
“Registrar”	Tricor Investor Services Limited, the Company’s Hong Kong branch share registrar and transfer office, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong
“Rights Issue”	the proposed issue of the Rights Shares by way of rights on the basis of two (2) Rights Shares for every one (1) Share held by the Qualifying Shareholders on the Record Date at the Subscription Price
“Rights Share(s)”	up to 205,848,440 new Shares (assuming no change in the number of issued Shares on or before the Record Date) to be allotted and issued pursuant to the Rights Issue
“RMB”	Renminbi, the lawful currency of the PRC
“Scale-down PAL Shares”	such number of Rights Shares applied for under the PAL(s) which would, if allotted by the Company, result in either the incurring of an MGO Obligation on the part of the applicant or the failure to comply with the Public Float Requirement on the part of the Company
“SFC”	the Securities and Futures Commission
“SFO”	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong)

DEFINITIONS

“Share(s)”	ordinary shares of HK\$0.1 each in the share capital of the Company
“Shareholder(s)”	the holder(s) of the Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Subscription Price”	the subscription price of HK\$0.25 per Rights Share under the Rights Issue
“substantial shareholder(s)”	has the meaning as ascribed thereto under the Listing Rules
“Takeovers Code”	The Hong Kong Code on Takeovers and Mergers
“Unsubscribed Rights Share(s)”	the Rights Shares that are not subscribed by the Qualifying Shareholder(s) or renouncee(s) or transferee(s) of Nil-paid Rights under the PAL(s)
“%”	per cent

EXPECTED TIMETABLE

The expected timetable for the Rights Issue and the Placing is set out below:

Event	Date and time
First day of dealing in nil-paid Rights Shares	Thursday, 28 May 2026
Latest time for splitting the PALs	4:30 p.m., Monday, 1 June 2026
Last day of dealing in nil-paid Rights Shares	Thursday, 4 June 2026
Latest time for Acceptance of and payment for the Rights Shares	4:00 p.m., Tuesday, 9 June 2026
Announcement of results of the Rights Issue including the number of Placing Shares subject to the Placing.	Tuesday, 16 June 2026
Commencement of placing of Placing Shares (if any) by the Placing Agent	Wednesday, 17 June 2026
Despatch of share certificates for fully-paid Rights Shares	Wednesday, 17 June 2026
Despatch of refund cheques if the Rights Issue does not proceed.	Wednesday, 17 June 2026
Commencement of dealings in fully-paid Rights Shares	9:00 a.m., Thursday, 18 June 2026
Latest time for the Placing Agent to place the Placing Shares	4:00 p.m., Monday, 6 July 2026
Latest time for Termination of the Placing Agreement	4:00 p.m., Tuesday, 7 July 2026
Completion of the Placing and announcement	Monday, 13 July 2026

All times and dates in this prospectus refer to Hong Kong local times and dates.

Dates or deadlines specified in the expected timetable above or in other parts of this prospectus are indicative only and may be extended, amended or varied by the Company. Any changes to the expected timetable will be published or notified to the Shareholders and the Stock Exchange as and when appropriate.

EXPECTED TIMETABLE

EFFECT OF BAD WEATHER AND/OR EXTREME CONDITIONS ON THE LATEST TIME FOR ACCEPTANCE OF AND PAYMENT FOR THE RIGHTS SHARES

The Latest Time for Acceptance will not take place at the time indicated above if there is a tropical cyclone warning signal no. 8 or above, or “extreme conditions” caused by super typhoons announced by the Government of Hong Kong or a “black” rainstorm warning:

- (i) in force in Hong Kong at any local time before 12:00 noon and no longer in force after 12:00 noon on Tuesday, 9 June 2026. Instead, the Latest Time for Acceptance of and payment for the Rights Shares 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 Tuesday, 9 June 2026. Instead, the Latest Time for Acceptance of and payment for the Rights Shares will be rescheduled to 4:00 p.m. on the following Business Day which does not have either of those warnings in force in Hong Kong at any time between 9:00 a.m. and 4:00 p.m..

If the Latest Time for Acceptance of and payment for the Rights Shares does not take place on or before 4:00 p.m. on Tuesday, 9 June 2026, the dates mentioned in this section may be affected. The Company will notify the Shareholders by way of announcement(s) of any change to the expected timetable as soon as practicable.

LETTER FROM THE BOARD



CHINA HEALTH

China Health Technology Group Holding Company Limited

中國健康科技集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 1069)

Executive Directors:

Ms. Bu Xue *(Chairman and Chief Executive Officer)*

Ms. Wong Hoi Ying

Independent non-executive Directors:

Mr. Chau Wing Nam

Ms. Liu Shuhua

Mr. Li Liangjie

Registered office:

PO Box 1350

Windward 3

Regatta Office Park

Grand Cayman

KY1-1108

Cayman Islands

Principal Place of Business

in Hong Kong:

Unit 12, 12/F, Tower A,

New Mandarin Plaza,

No. 14 Science Museum Road,

Tsim Sha Tsui,

Kowloon,

Hong Kong

26 May 2026

To the Shareholders,

Dear Sir or Madam,

**(1) PROPOSED RIGHTS ISSUE ON THE BASIS OF
TWO (2) RIGHTS SHARES FOR EVERY
ONE (1) EXISTING SHARE HELD ON THE RECORD DATE
ON A NON-UNDERWRITTEN BASIS; AND
(2) PLACING OF PLACING SHARES IN CONNECTION
WITH THE RIGHTS ISSUE**

LETTER FROM THE BOARD

INTRODUCTION

References are made to the Announcement and the Circular.

At the EGM held on 12 May 2026, the proposed resolutions for approving the Rights Issue, the Placing Agreement and the transactions contemplated thereunder were duly approved by the Independent Shareholders, details of which were disclosed in the poll results announcement of the Company dated 12 May 2026.

From the date of the Announcement and up to 22 May 2026, being the Record Date, no issue or repurchase of Shares has been conducted. As a result, the total number of issued Shares as at the Record Date was 102,924,220 Shares and the total number of Rights Shares to be issued will be up to 205,848,440 Rights Shares.

The purpose of this prospectus is to provide you with, among other things, further details on (i) the Rights Issue, including the procedures for acceptance and payment and/or transfer of the Rights Shares provisionally allotted to you; (ii) the financial information of the Group; and (iii) the general information of the Group.

PROPOSED RIGHTS ISSUE

The Board proposed the Rights Issue, details of which are summarised below:

Rights Issue statistics

Basis of the Rights Issue	:	two (2) Rights Shares for every one (1) existing Share held by the Qualifying Shareholders at the close of business on the Record Date
Maximum number of Rights Shares to be issued	:	205,848,440 Rights Shares
Subscription Price	:	HK\$0.25 per Rights Share
Net subscription price per Rights Share (i.e. Subscription Price less Rights Issue expenses)	:	Approximately HK\$0.24 per Rights Share
Maximum gross proceeds to be raised from the Rights Issue before expenses	:	Approximately HK\$51.5 million
Maximum net proceeds to be raised from the Rights Issue after expenses	:	Approximately HK\$50.0 million

LETTER FROM THE BOARD

Number of Shares in issue (excluding treasury shares, if any) as at the Latest Practicable Date : 102,924,220 Shares

Number of Shares in issue upon completion of the Rights Issue (assuming the Rights Issue is fully subscribed) : 308,772,660 Shares

Aggregate nominal value of the Rights Shares : HK\$20,584,844

205,848,440 Rights Shares to be issued pursuant to the terms of the Rights Issue represent (i) approximately 200.00% of the total issued share capital of the Company (excluding treasury shares, if any) as at the date Latest Practicable Date; and (ii) approximately 66.67% of the total issued share capital of the Company (excluding treasury shares, if any) as enlarged by the allotment and issuance of the Rights Shares immediately upon completion of the Rights Issue (assuming the Rights Issue is fully subscribed).

As at the Latest Practicable Date, the Board has not received any information or other undertakings from any Shareholders of their intention to take up or not to take up the securities of the Company to be offered to them under the Rights Issue. The Company has no intention to issue or grant any Shares, convertible securities, warrants and/or options on or before the Record Date. As at the Latest Practicable Date, the Company has no outstanding derivatives, warrants, options or convertible securities or other similar rights which are convertible or exchangeable into Shares.

The Subscription Price

The Subscription Price is HK\$0.25 per Rights Share, which shall be payable in full by a Qualifying Shareholder upon acceptance of the relevant provisional allotment of the Rights Shares or when a transferee of the Nil-paid Rights applies for the Rights Share(s).

The Subscription Price represents:

- (i) discount of approximately 19.38% to the closing price of HK\$0.310 per Share as quoted on the Stock Exchange on the Latest Practicable Day;
- (ii) a discount of approximately 19.35% to the average closing price of approximately HK\$0.310 per Share as quoted on the Stock Exchange for the five (5) consecutive trading days up to and including the Last Trading Day;

LETTER FROM THE BOARD

- (iii) a discount of approximately 24.24% to the average closing price of approximately HK\$0.33 per Share as quoted on the Stock Exchange for the ten (10) consecutive trading days up to and including the Last Trading Day;
- (iv) a discount of approximately 7.98% to the theoretical ex-rights price of approximately HK\$0.272 per Share based on the closing price of HK\$0.315 per Share as quoted on the Stock Exchange on the Last Trading Day;
- (v) a theoretical dilution effect (as defined under Rule 7.27B of the Listing Rules) of approximately 13.76% of the theoretical diluted price of approximately HK\$0.272 per Share to the benchmarked price of approximately HK\$0.315 per Share (as defined under Rule 7.27B of the Listing Rules), taking into account the higher of the closing price of HK\$0.315 per Share on the Last Trading Day and the average closing price of the Shares as quoted on the Stock Exchange for the five (5) consecutive trading days prior to the Last Trading Day of HK\$0.309 per Share; and
- (vi) a discount of approximately 54.79% to the net asset value of the Company of approximately HK\$0.553 per Share based on the latest published unaudited net asset value attributable to owners of the Company of approximately HK\$56.89 million as at 31 December 2025 as set out in the interim results of the Company for the six months ended 31 December 2025 and the total number of issued Shares of 102,924,220 Shares as at the Latest Practicable Date.

The net price per Rights Share (i.e. Subscription Price less cost and expenses incurred in the Rights Issue) upon full acceptance of the provisional allotment of Rights Shares will be approximately HK\$0.24.

During the 12-month period immediately preceding the date of the Latest Practicable Date, the Company has not undertaken any rights issue, open offer or specific mandate placing. The theoretical diluted price, the benchmarked price and theoretical dilution effect (as those terms are defined under Rule 7.27B of the Listing Rules) for the Rights Issue are approximately HK\$0.272 per Share, HK\$0.315 per Share and 13.76%, respectively. The Rights Issue will not result in a theoretical dilution effect of 25% or more. As such the theoretical dilution impact of the Rights Issue is in compliance with Rule 7.27B of the Listing Rules.

The Board has noted the relatively large discount mentioned in (vi) above. Nevertheless, taking into account of the fact that the Shares were traded at a relatively large discount to the net asset value attributable to the Shareholders per Share for the one month preceding the Last Trading Day ranging from approximately 22.24% to 44.85%, approximately 33.50% and the share price is on the downward trend which reflected the current market sentiment, the Board is of the view that the net asset value per Share may not be a meaningful reference to determine the Subscription Price.

LETTER FROM THE BOARD

The Subscription Price was determined by the Board with reference to, among others, (i) the market price of the Shares under the prevailing market conditions in Hong Kong; (ii) the latest financial position of the Group; (iii) the reasons for and benefits of the Rights Issue as discussed in the section headed “Reasons for and Benefits of the Rights Issue and the Use of Proceeds” in this prospectus.

The Board considers, despite any potential dilution impact of the proposed Rights Issue on the shareholding interests of the Shareholders, the terms of the Rights Issue, including the Subscription Price, are fair and reasonable and in the interests of the Company and the Shareholders as a whole, after taking into account that (i) the Qualifying Shareholders who do not wish to take up their provisional entitlements under the Rights Issue can sell the Nil-paid Rights in the market; (ii) the Rights Issue allows the Qualifying Shareholders to subscribe for their pro-rata Rights Shares for the purpose of maintaining their respective existing shareholding interests in the Company at a relatively low price as compared to the historical market price of the Shares and discount to the recent closing prices of the Shares; and (iii) the proceeds from the Rights Issue can fulfil the funding needs of the Group.

Non-underwritten Basis

On a best efforts basis through the Placing under Rule 7.21(1) of the Listing Rules, there will be no excess application arrangements in relation to the Rights Issue.

Subject to the fulfilment of conditions of the Rights Issue, the Rights Issue will proceed on a non-underwritten basis irrespective of the level of acceptance of the provisionally allotted Rights Shares. In the event that the Rights Issue is not fully subscribed, any Rights Shares that are not subscribed by the Qualifying Shareholders or renounees or transferees of the Nil-paid Rights under the PALs (i.e. the Unsubscribed Rights Shares) together with the ES Unsold Rights Shares (collectively, the Placing Shares) will be placed to independent Placees on a best effort basis through the Placing. Any Placing Shares which are not placed will not be issued by the Company and the size of the Rights Issue will be reduced accordingly. There are no statutory requirements regarding the minimum subscription levels in respect of the Rights Issue and there is no minimum amount to be raised under the Rights Issue.

As the Rights Issue will proceed on a non-underwritten basis, to avoid the unwitting triggering of MGO Obligation and non-compliance of Public Float Requirement, all applications for Rights Shares whether under the PAL(s), or by transferees of Nil-paid Rights will be made on the basis that the applications are to be scaled down by the Company to a level which (a) does not trigger an MGO Obligation on the part of the applicant or parties acting in concert with him/her/it, and/or (b) does not result in the non-compliance of the Public Float Requirement on the part of the Company. Any subscription monies for the Scale-down PAL Shares will be refunded to the applicants.

LETTER FROM THE BOARD

Conditions of the Rights Issue

The Rights Issue is conditional upon:

- (i) the passing by the Independent Shareholders at the EGM of the necessary resolution(s) to approve the Rights Issue and the transactions contemplated thereunder (including but not limited to the allotment and issue of the Rights Shares) by no later than the Prospectus Posting Date;
- (ii) the Listing Committee of the Stock Exchange granting or agreeing to grant and not having withdrawn or revoked the listing of, and permission to deal in, all the Rights Shares (in their nil-paid and fully-paid forms);
- (iii) the electronic delivery to the Stock Exchange for authorisation and the registration with the Registrar of Companies in Hong Kong respectively of one copy of each of the Prospectus Documents duly signed by two Directors (or by their agents duly authorised in writing) as having been approved by resolution of the Directors no later than the Prospectus Posting Date of the Prospectus Documents and other documents in compliance with the Companies (WUMP) Ordinance and otherwise complying with the requirements of the Listing Rules and the Companies (WUMP) Ordinance;
- (iv) following registration, the posting of the Prospectus Documents to the Qualifying Shareholders and the publication of the Prospectus on the website of the Stock Exchange on or before the Prospectus Posting Date and the posting of the Prospectus and a letter in the agreed form to the Excluded Shareholders, if any, for information purpose only explaining the circumstances in which they are not permitted to participate in the Rights Issue on or before the Prospectus Posting Date; and
- (v) the Placing Agreement not being terminated pursuant to the terms thereof and remaining in full force and effect.

None of the above conditions can be waived. If any of the conditions referred to above is not fulfilled by the Latest Time for Termination, the Rights Issue will not proceed. The Company shall use all reasonable endeavours to procure the fulfilment of all the above conditions precedent by the Latest Time for Termination or such other date as the Company and the Placing Agent may agree.

As at the Latest Practicable Date, condition (i) has been fulfilled.

LETTER FROM THE BOARD

Basis of provisional allotments

The Rights Shares will be allotted on the basis of two (2) Rights Shares for every one (1) existing Share held by the Qualifying Shareholders as at the close of business on the Record Date at the Subscription Price payable in full on acceptance and otherwise on the terms and subject to the conditions set out in the Placing Agreement and the Prospectus Documents.

The PAL relating to the Rights Shares will be enclosed with the Prospectus entitling the Qualifying Shareholders to whom it is addressed to subscribe for the Rights Shares as shown therein. Application for all or any part of a Qualifying Shareholder's provisional allotment should be made with the Registrar on or before the Latest Time for Acceptance by lodging a duly completed PAL and a cheque or a banker's cashier order for the sum payable for the Rights Shares being applied for.

Status of the Rights Issue

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

Qualifying Shareholders

The Rights Issue is only available to the Qualifying Shareholders and will not be extended to the Excluded Shareholders (if any). To qualify for the Rights Issue, a Shareholder must be registered as a member of the Company as at the close of business on the Record Date and not be an Excluded Shareholder.

Beneficial owners whose Shares are held by nominee companies (or held in CCASS) should note that the Board will regard a nominee company (including HKSCC Nominees Limited) as a single Shareholder according to the register of members of the Company. Beneficial owners with their Shares held by nominee companies (or held in CCASS) are advised to consider whether they would like to arrange for registration of the relevant Shares in the name of the beneficial owner(s) prior to the Record Date. Shareholders and investors should consult their professional advisers if they are in doubt as to their status and action to be taken.

Qualifying Shareholders who take up their pro-rata entitlement in full will not suffer any dilution to their interests in the Company.

If a Qualifying Shareholder does not take up his/her/its entitlement in full under the Rights Issue, his/her/its proportionate shareholding in the Company will be diluted.

LETTER FROM THE BOARD

Arrangements will be made for the Rights Shares, which would otherwise have been provisionally allotted to the Excluded Shareholders, to be sold in their nil-paid form as soon as practicable after dealings in the nil-paid Rights Shares commence, if a premium (net of expenses) can be obtained. The proceeds of such sale, less expenses, will be paid pro rata (but rounded down to the nearest cent) to the relevant Excluded Shareholders in Hong Kong dollars, except that the Company will retain individual amounts of less than HK\$100 for its own benefit. The expected payment date for the net gain is Tuesday, 6 July 2026.

Any Rights Shares that are not subscribed by the Qualifying Shareholders or renounees or transferees of the Nil-paid Rights under the PALs together with the ES Unsold Rights Shares (collectively, the Placing Shares) will, on a best effort basis, be placed by the Placing Agent to independent Placees, who and whose ultimate beneficial owner(s) shall be Independent Third Party(ies), at the Subscription Price.

Rights of the Overseas Shareholder(s) (if any)

The Prospectus Documents will not be registered or filed under the securities law of any jurisdiction other than Hong Kong. Overseas Shareholders may not be eligible to take part in the Rights Issue as explained below.

Pursuant to the notes to Rule 13.36(2)(a) of the Listing Rules, the Company has made necessary enquiries regarding the feasibility of extending the Rights Issue to Overseas Shareholders (if any) under the laws of the relevant overseas jurisdictions and the requirements of the relevant regulatory bodies or stock exchanges. As at the Latest Practicable Date, the Company does not have any Overseas Shareholders. Accordingly, there are no Excluded Shareholders.

Certificates of the Rights Shares and refund cheques for the Rights Issue

Subject to fulfilment of the conditions of the Rights Issue, (i) share certificates for the fully-paid Rights Shares; and (ii) refund cheques if the Rights Issue does not proceed are expected to be posted on or before Wednesday, 17 June 2026 by ordinary post, at the respective Shareholders' own risk, to their registered addresses.

Fractional Entitlements to the Rights Shares

On the basis of provisional allotment of two (2) Rights Shares for every one (1) existing Share held by the Qualifying Shareholders on the Record Date, no fractional entitlements to the Rights Shares will arise under the Rights Issue.

LETTER FROM THE BOARD

Application for listing of the Rights Shares and applicable fees

The Company has applied to the Listing Committee of the Stock Exchange for the listing of, and the permission to deal in, the Rights Shares (in both nil-paid and fully-paid forms) to be issued and allotted pursuant to the Rights Issue. No part of the securities of the Company is listed or dealt in, and no listing of or permission to deal in any such securities is being or is proposed to be sought, on any other stock exchanges.

Procedures for acceptance and payment or transfer

Qualifying Shareholders should find enclosed with this Prospectus a PAL which entitles the Qualifying Shareholders to whom it is addressed to subscribe for the number of Rights Shares shown therein. If the Qualifying Shareholders wish to accept all the Rights Shares provisionally allotted to them as specified in the PALs, they must lodge the PALs in accordance with the instructions printed thereon, together with a remittance for the full amount payable on acceptance with the Registrar, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong by no later than the Latest Time for Acceptance. 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 "CHINA HEALTH TECHNOLOGY GROUP HOLDING COMPANY LIMITED – PAL ACCOUNT" 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 the Latest Time for Acceptance, whether by the original allottee or any person to whom the provisional allotment has been validly transferred, the relevant provisional allotment and all rights and entitlements thereunder will be deemed to have been declined and will be cancelled. The Company is not obliged to but 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 applicants at a later stage.

If a Qualifying Shareholder wishes to accept only part of the provisional allotment or transfer part of his/her/its rights to subscribe for the Rights Shares provisionally allotted to him/her/it under the PAL or to transfer part or all of his/her/its rights to more than one person, the original PAL must be surrendered and lodged for cancellation by no later than 4:30 p.m. on Monday, 1 June 2026 to the Registrar, who will cancel the original PAL and issue new PALs in the denominations required which will be available for collection from the Registrar after 9:00 a.m. on the second Business Day after the surrender of the original PAL.

It should be noted that stamp duty is payable in connection with a transfer of rights to subscribe for the Rights Shares to the transferee(s) and the acceptance by the transferee(s) of such rights. Completion and return of the PAL will constitute a warranty and representation to the Company that all registration, legal and regulatory requirements of all relevant jurisdictions

LETTER FROM THE BOARD

in connection with the PAL and any acceptance of it have been, or will be, duly complied with. For the avoidance of doubt, neither HKSCC nor HKSCC Nominees Limited will give or be subject to any of the above representations and warranties. The Company reserves the right to refuse to accept any application for Rights Shares where it believes that doing so would violate the applicable securities legislation or other laws or regulations of any jurisdiction.

The PAL contains further information regarding the procedures to be followed for acceptance and/ or transfer of the whole or part of the provisional allotment of the Rights Shares by the Qualifying Shareholders. All cheques or banker's cashier orders will be presented for payment following receipt and all interest earned on such monies will be retained for the benefit of the Company. Completion and return of the PAL together with a cheque or a banker's cashier order, whether by a Qualifying Shareholder or by any nominated transferee(s), will constitute a warranty by the applicant that the cheque or the banker's cashier order will be honoured on first presentation. Without prejudice to the other rights of the Company in respect thereof, the Company reserves the right to reject any PAL in respect of which the cheque or banker's cashier order is dishonoured on first presentation, and in that event the provisional allotment and all rights thereunder will be deemed to have been declined and will be cancelled.

No receipt will be issued in respect of any PAL and/or remittances received.

Stamp duty and other applicable fees

Dealing in the Rights Shares in both their nil-paid and fully-paid forms which are registered in the register of members of the Company in Hong Kong will be subject to payments of stamp duty, Stock Exchange trading fee, SFC transaction levy, AFRC transaction levy or any other applicable fees and charges in Hong Kong.

Taxation

Shareholders are advised to consult their professional advisers if they are in doubt as to the taxation implications of the receipt, purchase, holding, exercising, disposing of or dealing in, the nil-paid Rights Shares or the fully-paid Rights Shares and, regarding Excluded Shareholders, their receipt of the net proceeds, if any, from sales of the nil-paid Rights Shares on their behalf.

Rights Shares will be eligible for admission into CCASS

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 dealings in the Rights Shares in their nil-paid and fully-paid forms on the Stock Exchange, or such other dates as determined by HKSCC.

LETTER FROM THE BOARD

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 HKSCC and HKSCC Operational Procedures in effect from time to time. Shareholders should seek advice from their licensed securities dealer(s) or other professional adviser(s) for details of those settlement arrangements and how such arrangements will affect their rights and interests.

Procedures in respect of the Unsubscribed Rights Shares and the ES Unsold Rights Shares and the Placing

The Company will make arrangements to dispose of the Unsubscribed Rights Shares and the ES Unsold Rights Shares by offering them as Placing Shares to independent Placees through the Placing.

Accordingly, on 27 March 2026 (after trading hours), the Company entered into the Placing Agreement with the Placing Agent in relation to the placing of the Unsubscribed Rights Shares and the ES Unsold Rights Shares (collectively, the Placing Shares) to independent Placees on a best effort basis. Pursuant to the Placing Agreement, the Company has conditionally agreed to appoint and the Placing Agent has conditionally agreed to act as the Placing Agent for the Company to procure on a best effort basis not less than six (6) Placees to subscribe for the Placing Shares at the Subscription Price during the Placing Period. The Placing Shares, forming part of the Rights Issue, will be allotted and issued subject to the listing approval of the Stock Exchange and the EGM. The Placing Agent will, on a best effort basis, procure, by not later than 4:00 p.m. on Monday, 6 July 2026, acquires for all (or as many as possible) of those Placing Shares. **Under the terms of the Placing Agreement, if all the Rights Shares are already fully taken up in the Rights Issue through the PAL(s), the Placing will not proceed.** Any Placing Shares which are not placed will not be issued by the Company and the size of the Rights Issue will be reduced accordingly.

THE PLACING AGREEMENT

On 27 March 2026 (after trading hours), the Company and the Placing Agent entered into the Placing Agreement, pursuant to which the Company has conditionally agreed to appoint and the Placing Agent has conditionally agreed to act as the Placing Agent for the Company to procure on a best effort basis not less than six (6) Placees, who and whose ultimate beneficial owner(s) shall be Independent Third Party(ies), to subscribe for the Placing Shares at the Subscription Price during the Placing Period on and subject to the terms and conditions set out in the Placing Agreement. The Placing Shares, forming part of the Rights Issue, will be allotted and issued subject to the listing approval of the Stock Exchange and the EGM.

Under the terms of the Placing Agreement, if all the Rights Shares are already fully taken up in the Rights Issue, i.e. all the Rights Shares are fully subscribed by the Qualifying Shareholders or renounee(s) or transferee(s) under the PAL(s), the Placing will not proceed.

LETTER FROM THE BOARD

Principal terms of the Placing Agreement are summarised as follows:

Date : 27 March 2026 (after trading hours)

Issuer : the Company

Placing Agent : Tiger Faith Securities Limited

The Placing Agent confirmed that it and its ultimate beneficial owner(s) are not Shareholders and are Independent Third Parties.

Placing Price : The placing price of each of the Placing Shares shall not be less than the Subscription Price (exclusive of any brokerage, SFC transaction levy, AFRC transaction levy and Stock Exchange trading fee as may be payable).

Placing Period : The period from Wednesday, 17 June 2026 up to 4:00 p.m. on Monday, 6 July 2026, or such other dates as the Company may announce, being the period during which the Placing Agent will carry out and/or effectuate the Placing.

Placing Commission : The Company shall pay the Placing Agent a placing commission equivalent to 4% of the amount which is equal to the Placing Price multiplied by the total number of the Placing Shares which are successfully placed by the Placing Agent.

The Board has noted that the highest placing commission currently prevailing in the market is up to 5%. Having considered the foregoing, the Board is of the view that the placing commission payable to the Placing Agent at the rate of 4% is fair and reasonable and in the interests of the Company and its shareholders as a whole.

Placees : The Placing Shares are expected to be placed to placees, who and whose ultimate beneficial owner(s) shall be Independent Third Party(ies).

For the avoidance of doubt, none of the Placees shall become a substantial shareholder of the Company.

LETTER FROM THE BOARD

Ranking of the placed Placing Shares : The placed Placing Shares (when allotted, issued and fully paid, if any) shall rank *pari passu* in all respects among themselves and with the existing Shares in issue as at the date of completion of the Placing.

Conditions Precedent : The obligations of the Placing Agent under the Placing Agreement are conditional upon the following conditions being fulfilled:

- (i) the Listing Committee of the Stock Exchange granting the approval for the listing of, and the permission to deal in, the Rights Shares, including the Placing Shares;
- (ii) none of the representations, warranties or undertakings contained in the Placing Agreement being or having become untrue, inaccurate or misleading in any material respect at any time before completion, and no fact or circumstance having arisen and nothing having been done or omitted to be done which would render any of such undertakings, representations or warranties untrue or inaccurate in any material respect if it was repeated as at the time of completion; and
- (iii) the Placing Agreement not having been terminated in accordance with the provisions thereof.

The Placing Agent may, in its absolute discretion, waive the fulfillment of all or any or any part of the above conditions (other than the condition set out in paragraph (i) above) by notice in writing to the Company. The Company shall use its best endeavours to procure the fulfilment of such conditions precedent by 4:00 p.m. on Tuesday, 7 July 2026 (the “**Long Stop Date**”). If any of the conditions precedent to the Placing Agreement have not been fulfilled by the Long Stop Date or become incapable of being fulfilled (subject to the Placing Agent not exercising its rights to waiver or extend the time for fulfilment of such conditions), then the Placing will lapse and all rights, obligations, liabilities of the Company and the Placing Agent in relation to the Placing shall cease and determine, save in respect of any accrued rights or obligations under the Placing Agreement or antecedent breach thereof.

LETTER FROM THE BOARD

Termination : The Placing Period shall end at 4:00 p.m. on Monday, 6 July 2026 or any other date by mutual agreement between the Placing Agent and the Company.

The Placing Agent may terminate the Placing Agreement by notice in writing given to the Company at any time on or prior to the Long Stop Date if any of the following events occur at any time prior to the Long Stop Date:

- (a) in the reasonable opinion of the Placing Agent, there shall have been since the date of the Placing Agreement such a change in national or international financial, political or economic conditions or taxation or exchange controls as would be likely to prejudice materially the consummation of the Placing; or
- (b) the introduction of any new law or regulation or any change in existing law or regulation (or the judicial interpretation thereof) or other occurrence of any matter whatsoever which may adversely affect the business or the financial or trading position or prospects of the Group as a whole; or
- (c) any material breach of any of the representations and warranties set out in the Placing Agreement comes to the knowledge of the Placing Agent or any event occurs or any matter arises on or after the date of the Placing Agreement and prior to the Long Stop Date which if it had occurred or arisen before the date of the Placing Agreement would have rendered any of such representations and warranties untrue or incorrect in any material respect or there has been a material breach by the Company of any other provision of the Placing Agreement; or
- (d) there is any adverse change in the financial position of the Company which in the reasonable opinion of the Placing Agent is material in the context of the Placing.

LETTER FROM THE BOARD

If notice of termination is given by the Placing Agent, the Placing Agreement shall be terminated and be of no further effect and neither party shall be under any liability to the other party in respect of the Placing Agreement save for any antecedent breach under the Placing Agreement prior to such termination.

Board lot size of : 10,000 Shares
Rights Shares (in
both nil-paid and
fully-paid forms)

The terms of the Placing Agreement (including the commission payable) were determined after arm's length negotiation between the Placing Agent and the Company with reference to the size of the Rights Issue and the market conditions. The Board considers the terms of the Placing for the Placing Shares (including the commission payable) are on normal commercial terms and are fair and reasonable.

As explained above, the Placing Shares will be placed by the Placing Agent to independent Placees on a best effort basis. The net proceeds from the Placing will be utilised for the same purposes as described in the section headed "Reasons for and Benefits of the Rights Issue and the Use of Proceeds" in this prospectus.

Given that the Placing would provide (i) a distribution channel of the Placing Shares for the Company; and (ii) a channel of participation in the Rights Issue for independent investors, so that the Placing would allow the Company to raise the shortfall of funds required where possible after the Rights Issue, the Board considers that the Placing is fair and reasonable and in the interests of the Company and the Shareholders as a whole.

The Placing Agent shall use its best endeavours and make all reasonable enquiries to ensure that the Placing Shares are placed (i) to such persons or companies whose themselves and their respective ultimate beneficial owners (if applicable) are third parties independent of, and not connected with or acting in concert with, the Company, its connected persons (as defined under the Listing Rules) and their respective associates (as defined under the Listing Rules); (ii) such that no Placees, together with parties acting in concert with the respective Placees or any of the connected persons or associates of the respective Placees, shall hold in aggregate 30% or more of the voting rights of the Company immediately upon the completion of the Placing or otherwise trigger any MGO Obligation under the Takeovers Code immediately upon the completion of the Placing; and (iii) such that the Public Float Requirement be complied with by the Company immediately upon the completion of the Placing.

LETTER FROM THE BOARD

REASONS FOR AND BENEFITS OF THE RIGHTS ISSUE AND THE USE OF PROCEEDS

The Group is principally engaged in the businesses of forestry management, ginseng plantation and trading, horny goat weed plantation and trading, health products trading and investment holding.

The Group's forestry management business generates revenue primarily from the sale of timber logs harvested from the Group's forests located in Sichuan Province, the PRC. The Group commenced its ginseng plantation business in August 2022 and has been expanding its ginseng trading operations since then. In June 2024, the Group commenced the plantation of horny goat weed in its forest land. The Group commenced its health products manufacturing and trading business in November 2024 and has opened a retail store in Hong Kong selling ginseng gift boxes and other health products.

During the year ended 30 June 2025 ("FY2025"), the Group recorded revenue of approximately RMB90.2 million, representing a year-on-year increase of approximately 89.5% as compared to that for the year ended 30 June 2024 ("FY2024"). The Group's revenue for FY2025 was attributable to the forestry management business, the ginseng business and the health products business, contributing approximately RMB36.6 million, RMB39.5 million and RMB14.1 million to the Group's total revenue, respectively. The Group's profit decreased significantly from approximately RMB200.0 million for FY2024 to approximately RMB22.7 million for FY2025. Such substantial decrease was mainly due to the one-off gain of approximately RMB202.0 million on debt restructuring recorded for FY2024.

Forestry management business

The Group successfully obtained the logging permits during the year of 2025 with logging quantity of 12,368 cubic meters in aggregate in June 2025, which is higher than the logging quantity obtained in 2024. During FY2025, the Group completed the sales of logging quantity of approximately 18,016 cubic meters and generated logging revenue of approximately RMB36.6 million. The Group's forests are located in Jiange County, Sichuan Province, the PRC, with a total leasehold land base of approximately 117,354 Chinese Mu (equivalent to approximately 7,824 hectares) across five forest areas, namely, the Hengchang Forest, the Kunlin Forest, the Senbo Forest, the Ruixiang Forest and the Wantai Forest as set out in the annual report of the Company for FY2025.

Ginseng business

The Group has been expanding its ginseng plantation and trading operations since August 2022. During FY2025, the Group recorded revenue of approximately RMB39.5 million from the ginseng business, comprising approximately RMB25.0 million from the sale of ginseng purchased

LETTER FROM THE BOARD

from suppliers and approximately RMB14.5 million from its self-grown ginseng. To reduce reliance on external suppliers, the Group intends to gradually decrease the purchases of aged ginseng from suppliers as it builds up its self-grown inventory of aged ginseng.

Horny goat weed business

The Group successfully planted the first batch of horny goat weed in its forest land in June 2024 and added 28 Chinese Mu of horny goat weed cultivation in July 2024. It is expected that the horny goat weed will be sold to customers by June 2026 and generate revenue in the future.

Health products business

The Group commenced its manufacturing and trading of health products in November 2024 and has opened a retail store in Hong Kong. The store currently sells ginseng gift boxes under the Group's own brand name and other health products. During FY2025, the Group recorded revenue of approximately RMB14.1 million from the health products business. The Group aims to expand its health products market into the PRC in the future and will continue to provide customers with high-quality health products to promote its business growth.

Taking into consideration (i) the Group's established and growing forestry management, ginseng and health products businesses; (ii) the anticipated increase in logging quota for the Group's forests; (iii) the Group's plans to expand its ginseng plantation and reduce reliance on external suppliers; and (iv) the Group's intention to expand its health products business into the PRC market, the Group plans to continue developing and expanding its existing businesses and to diversify into a new business area, namely, the medical aesthetics industry, in order to enhance the overall financial performance of the Group and generate greater returns for the Shareholders.

In connection with the expansion into the medical aesthetics industry, the Group intends to establish a new branch in the PRC to operate the medical aesthetics business. The Board is of the view that the Group has the necessary foundation to pursue this new business direction. Although the Directors do not have direct experience in the medical aesthetics industry, they have extensive experience in managing and operating businesses across different industries, which the Board considers sufficient to oversee the proposed business at its initial stage. The Directors will also consider appointing a new Director with relevant expertise in the medical aesthetics industry should the business further expand in the future.

With respect to the expected scale of operations in the PRC, the Company currently plans to employ approximately 10 employees in connection with the medical aesthetics business, including two doctors. The annual operating costs of the medical aesthetics business are estimated to be approximately RMB6.0 million. The Company will continue to monitor and review the scale of its operations and manpower arrangements as the business develops.

LETTER FROM THE BOARD

The Directors wish to emphasise that they have no intention to dispose of or downsize any of the Group's existing businesses, including its forestry management and ginseng businesses, both of which will continue to be operated as core business segments of the Group.

Funding Needs of the Group

The Board considers that the Group has imminent funding needs for its business expansion and debt management, taking into consideration the following:

- as illustrated above, it is the Group's business strategies to (i) further expand its ginseng plantation business by acquiring additional ginseng plantation land; (ii) invest in the medical aesthetics industry as a new business segment of the Group; and (iii) strengthen the general working capital of the Group to support its ongoing business operations. The management of the Group anticipates that the Group's business strategies will significantly increase its working capital requirement. Having considered the Group's current scale of operations, recurrent working capital requirement and current available cash resources, the management of the Company considers that the Group has genuine needs to raise funds for financing its expansion plans;
- as at the date of this prospectus, the Group had outstanding promissory notes in the principal amount of HK\$120.0 million (equivalent to approximately RMB110.03 million), which were issued on 28 July 2023 and are payable to Independent Third Parties. These outstanding promissory notes have a maturity of five years (i.e. maturing on 28 July 2028) and carry a stepped interest rate of nil for the first year, 2% per annum for the second year, 3% per annum for the third year, 4% per annum for the fourth year and 6% per annum for the fifth year, payable annually in arrears. The promissory notes are secured by a charge over all forest lands owned by the Group. As at 30 June 2025, the remaining balance of the promissory notes was approximately RMB115.6 million; and
- the Group has considered obtaining banking facilities from licensed banks in Hong Kong for funding its business expansion. Based on preliminary discussions with licensed banks, such banking facilities would be required to be secured by the Group's assets. Taking into consideration the existing carrying amount of the property, plant and equipment of the Group, the Directors consider that the Group may not have sufficient assets for fulfilling the security requirements for obtaining banking facilities. In addition, debt financing will result in additional interest burden and higher gearing ratio of the Group, and subject the Group to repayment obligations. Therefore, the management of the Company considers that it is in the interests of the Company and the Shareholders as a whole to proceed with the Rights Issue instead of debt financing.

LETTER FROM THE BOARD

Assuming there will be no change in the number of Shares in issue on or before the Record Date and full subscription of the Rights Issue, the maximum net proceeds from the Rights Issue (after deducting the estimated expenses of approximately HK\$1.5 million) is expected to be approximately HK\$50.0 million. The Company intends to apply the net proceeds from the Rights Issue in the following manner:

- (a) approximately HK\$22.0 million (being approximately 44.00% of the net proceeds) is intended to be used for the expansion of the scale of ginseng plantation by various means, including but not limited to acquisition of forests and other plantation sites and related marketing and promotion activities to support the Group's expansion in the ginseng business;
- (b) approximately HK\$18.0 million (being approximately 36.00% of the net proceeds) is intended to be used for investment in the medical aesthetics industry, including but not limited to the acquisition of equipment, establishment of operational facilities and related business development; and
- (c) approximately HK\$10.0 million (being approximately 20.00% of the net proceeds) is intended to be used for general working capital of the Group, including but not limited to salary expenses and other office and corporate expenses.

In the event that there is an under-subscription of the Rights Issue, the net proceeds of the Rights Issue will be utilised in proportion to the above uses.

Other fund-raising alternatives

Apart from the Rights Issue, the Directors have considered other debt/equity fund raising alternatives such as bank borrowings, placing, or an open offer.

In respect of debt financing, the Group has considered obtaining banking facilities from licensed banks in Hong Kong for funding its business expansion. Based on preliminary discussions with licensed banks, such banking facilities would be required to be secured by the Group's assets. Taking into consideration the existing carrying amount of the property, plant and equipment of the Group, the Directors consider that the Group may not have sufficient assets for fulfilling the security requirements for obtaining banking facilities. The Directors also noted that bank borrowings will carry interest costs and may require the provision of security and creditors will rank before the Shareholders. Debt financing will also result in additional interest burden, higher gearing ratio of the Group and subject the Group to repayment obligations. In addition, debt financing may not be achievable on favourable terms in a timely manner. Furthermore, the Group had outstanding promissory notes in the principal amount of HK\$120.0 million (equivalent to approximately RMB110.03 million) which were issued on 28 July 2023 and the remaining balance of the promissory notes was approximately RMB115.6 million as at 30 June 2025. The next payment of the interest of HK\$3.6 million incurred from the promissory notes by the Group will be on 28 July 2026, being the stepped interest rate of 3% per annum for the third year of the

LETTER FROM THE BOARD

outstanding promissory notes. Therefore, the management of the Company considers that it is in the interests of the Company and the Shareholders as a whole to proceed with the Rights Issue instead of debt financing.

As for equity fund raising, such as placing of new Shares, it is relatively smaller in scale as compared to fund raising through rights issue and it would lead to immediate dilution in the shareholding interest of the existing Shareholders without offering them the opportunity to participate in the enlarged capital base of the Company, which is not the intention of the Company. The Company had conducted equity fund raising activities by placing of 17,000,000 new Shares with net proceeds of approximately HK\$4.63 million in the past twelve months immediately prior to the Announcement, which had been fully utilised as intended. In the event that a placing of new Shares were to be conducted again, the shareholding interest of the existing Shareholders would be further diluted.

As opposed to an open offer, the Rights Issue enables the Shareholders to sell the Nil-paid Rights in the market. The Rights Issue will give the Qualifying Shareholders the opportunity to maintain their respective pro-rata shareholding interests in the Company and to continue to participate in the future development of the Company. The Placing arrangement, which involves the placement of the Placing Shares at the Subscription Price, serves to maximise the funds to be raised.

Having considered the abovementioned alternatives, the Directors consider raising funds by way of the Rights Issue is more attractive in the current market condition and the Rights Issue will enable the Company to strengthen its working capital base and enhance its financial position, while at the same time, allowing the Qualifying Shareholders to maintain their proportional shareholdings in the Company.

Based on the above, the Board considers that raising capital through the Rights Issue is in the interests of the Company and the Shareholders as a whole. In addition, having considered the capital needs of the Group, the terms of the Rights Issue and the Subscription Price, the Board also considers that it is in the interests of the Company to proceed with the Rights Issue on a non-underwritten basis. However, those Qualifying Shareholders who do not take up the Rights Shares to which they are entitled and Excluded Shareholder(s), if any, should note that their shareholdings will be diluted.

LETTER FROM THE BOARD

FUND RAISING EXERCISE OF THE COMPANY IN THE PAST 12 MONTHS

The Company has conducted the following equity fund raising activities in the past twelve months immediately prior to the Latest Practicable Date:

Date of announcement	Completion date	Fund raising activity	Net proceeds raised (approximately)	Intended use of proceeds	Actual use of proceeds as at the date of this prospectus
22 July 2025	1 August 2025	Placing of 17,000,000 new shares at the placing price of HK\$0.28 per placing share under general mandate granted to the Directors at the annual general meeting of the Company held on 30 December 2024	HK\$4.63 million	(i) Approximately HK\$1.45 million for rental expenses; (ii) approximately HK\$0.58 million for staff costs; and (iii) approximately HK\$2.60 million for professional fees	The net proceeds have been fully utilised as intended.

Save as disclosed above, the Company did not conduct any equity fund raising activities in the past twelve months immediately prior to the Latest Practicable Date.

CHANGE IN SHAREHOLDING STRUCTURE OF THE COMPANY

Set out below is the shareholding structure of the Company, (i) as at the Latest Practicable Date; (ii) immediately upon completion of the Rights Issue assuming full acceptance of the Rights Shares by the Qualifying Shareholders; (iii) immediately upon completion of the Rights Issue assuming nil acceptance of the Rights Shares by the Qualifying Shareholders and all the remaining Placing Shares having been placed by the Placing Agent; and (iv) immediately upon completion of the Rights Issue assuming nil acceptance of the Rights Shares by the Qualifying Shareholders and none of the Placing Shares are placed by the Placing Agent:

Shares by the Shareholder	As at the date of the Latest Practicable Date		Assuming full acceptance of the Rights Shares by the Qualifying Shareholders		Immediately upon completion of the Rights Issue Assuming nil acceptance of the Rights Shares by the Qualifying Shareholders and all the remaining Placing Shares having been placed by the Placing Agent		Assuming nil acceptance of the Rights Shares by the Qualifying Shareholders and none of the Placing Shares are placed by the Placing Agent	
	Number of issued Shares	%	Number of issued Shares	%	Number of issued Shares	%	Number of issued Shares	%
Ms. Huang (Note 1)	8,056,800	7.83	24,170,400	7.83	8,056,800	2.61	8,056,800	7.83
Public Shareholders								
– Independent Placées (Note 2)	–	–	–	–	205,848,440	66.67	–	–
– Other public Shareholders	94,867,420	92.17	284,602,260	92.17	94,867,420	30.72	94,867,420	92.17
Total	102,924,220	100.00	308,772,660	100.00	308,772,660	100.00	102,924,220	100.00

LETTER FROM THE BOARD

Notes:

1. These 8,056,800 Shares comprise 1,020,000 Shares and 7,036,800 Shares held by Ms. Huang through China Sports Asset Management Co., Limited (“**China Sports**”) and Zhonggangtong International Holding Group Co., Limited (“**Zhonggangtong International**”), respectively, each of which is ultimately controlled by Ms. Huang. Pursuant to Divisions 7 and 8 of Part XV of the Securities and Futures Ordinance, Ms. Huang is deemed to have an interest in all Shares in which each of China Sports and Zhonggangtong International has, or is deemed to have, an interest.
2. As it is not expected that any of the individual Placees will become a substantial Shareholder immediately after completion of the Placing, the Placing Shares will form part of the public float of the Company.

LISTING RULES IMPLICATIONS

In accordance with Rule 7.19A(1) and Rule 7.27A(1) of the Listing Rules, as the Rights Issue will increase the total number of issued Shares by more than 50% within the 12-month period immediately preceding the date of the Announcement, the Rights Issue must be made conditional on, amongst other things, the approval by the Independent Shareholders at the EGM, and any controlling Shareholder(s) (as defined under the Listing Rules) and their respective associates, or where there is no controlling Shareholder, the Directors (excluding the independent non-executive Directors) and the chief executive of the Company and their respective associates shall abstain from voting in favour of the resolution(s) in relation to the Rights Issue at the EGM. Ms. Huang, being a substantial Shareholder, and her associate(s) abstained from voting in favour of the proposed resolutions to approve the Rights Issue, the Placing Agreement and the transactions contemplated thereunder at the EGM.

The Rights Issue will not result in a theoretical dilution effect of 25% or more. As such, the theoretical dilution impact of the Rights Issue is in compliance with Rule 7.27B of the Listing Rules.

At the EGM held 12 May 2026, the proposed resolutions for approving the Rights Issue, the Placing Agreement and the transactions contemplated were duly approved by the Independent Shareholders, details of which were disclosed in the poll results announcement of the Company dated 12 May 2026.

The Company has not conducted any other rights issues, open offers or specific mandate placings within the 12-month period immediately preceding the date of the Announcement, or prior to such 12-month period where dealing in respect of the Shares issued pursuant thereto commenced within such 12-month period, together with any bonus securities, warrants or other convertible securities (assuming full conversion) granted or to be granted to Shareholders as part of such rights issues, open offers and/or specific mandate placings.

LETTER FROM THE BOARD

ADDITIONAL INFORMATION

Your attention is drawn to the information set out in the appendices to this prospectus.

WARNING OF THE RISKS OF DEALING IN THE SHARES AND THE NIL-PAID RIGHTS SHARES

Shareholders and potential investors of the Company should note that the Rights Issue is subject to the fulfilment of conditions including, among other things, the Stock Exchange granting the listing of, and permission to deal in, the Rights Shares in their nil-paid and fully-paid forms. Please refer to the paragraph headed “Conditions of the Rights Issue” in this prospectus.

Shareholders and potential investors of the Company should note that if the conditions of the Rights Issue are not fulfilled, the Rights Issue will not proceed. Any Shareholder or other person dealing in the Shares and/or Rights Shares up to the date on which all the conditions of the Rights Issue are fulfilled will accordingly bear the risk that the Rights Issue may not become unconditional or may not proceed.

Subject to the fulfilment of conditions, the Rights Issue will proceed on a non-underwritten basis irrespective of the level of acceptance of provisionally allotted Rights Shares. Any Unsubscribed Rights Shares together with the ES Unsold Rights Shares will be placed to independent Placers on a best effort basis through the Placing. Accordingly, if the Rights Issue is not fully subscribed and there remain Placing Shares which are not placed, the size of the Rights Issue will be reduced. Qualifying Shareholders who do not take up their provisional entitlements in full and Excluded Shareholders, if any, should note that their shareholdings in the Company may be diluted, the extent of which will depend in part on the size of the Rights Issue.

Shareholders and potential investors of the Company are advised to exercise caution when dealing in the Shares and/or the Rights Shares. Any party who is in any doubt about his/her/ its position or any action to be taken is recommended to consult his/her/its own professional adviser(s).

Yours faithfully,

For and on behalf of the Board of

China Health Technology Group Holding Company Limited

Bu Xue

Chairman and Executive Director

1. SUMMARY OF FINANCIAL INFORMATION OF THE GROUP

The financial information of the Group for each of the three years ended 30 June 2023, 2024 and 2025 are disclosed in the following documents which have been published on the websites of the Stock Exchange (www.hkexnews.hk) and the Company (www.01069.com.cn).

- Interim report for the six months ended 31 December 2025 (pages 16 to 40):
<https://www1.hkexnews.hk/listedco/listconews/sehk/2026/0331/2026033104543.pdf>
- Annual report for the year ended 30 June 2025 (pages 36 to 118):
<https://www1.hkexnews.hk/listedco/listconews/sehk/2025/1031/2025103102774.pdf>
- Annual report for the year ended 30 June 2024 (pages 44 to 128):
<https://www1.hkexnews.hk/listedco/listconews/sehk/2024/1031/2024103101926.pdf>
- Annual report for the year ended 30 June 2023 (pages 47 to 142):
<https://www1.hkexnews.hk/listedco/listconews/sehk/2023/1030/2023103000408.pdf>

2. INDEBTEDNESS STATEMENT

As at the close of business of 31 March 2026, being the latest practicable date for the purpose of this indebtedness statement, the Group had the following indebtedness:

Promissory Notes Payable

The Group had outstanding promissory notes in the principal amount of HK\$120.0 million (equivalent to approximately RMB110.03 million), which were issued on 28 July 2023 and are payable to Independent Third Parties. These outstanding promissory notes have a maturity of five years (i.e. maturing on 28 July 2028) and carry a stepped interest rate of nil for the first year, 2% per annum for the second year, 3% per annum for the third year, 4% per annum for the fourth year and 6% per annum for the fifth year, payable annually in arrears. The promissory notes, which are non-guaranteed, are secured by a charge over all forest lands owned by the Group. As at the close of business on 31 March 2026, the remaining balance of the promissory notes was approximately RMB113.8 million.

Amounts Due to Former Directors and Existing Shareholders

As at 31 March 2026, the amounts due to former directors and existing shareholders included within trade and other payables were approximately RMB25.2 million. All the amounts due to former directors and existing shareholders were unsecured and non-guaranteed.

Save as aforesaid, as at the close of business on 31 March 2026, the Group had no bank overdrafts, liabilities under acceptances (other than normal trade bills), acceptance credits or hire purchase commitments.

Mortgages and Charges

As at the close of business on 31 March 2026, the promissory notes in the aggregate principal amount of HK\$120.0 million were issued on a non-guaranteed basis and were secured by a charge over all forest lands owned by the Group.

Save as aforesaid, the Group had no other mortgages or charges as at 31 March 2026.

Contingent liabilities

As at the close of business on 31 March 2026, the Group had no material contingent liabilities or guarantees.

Lease liabilities

As at the close of business on 31 March 2026, the Group had lease liabilities of approximately HK\$0.2 million, representing the present value of the remaining lease payments for the leased property discounted by the Group's incremental borrowing rate in accordance with HKFRS 16. All the lease liabilities were unsecured and non-guaranteed.

3. WORKING CAPITAL STATEMENT

The Directors, after due and careful enquiry, are of the opinion that, after taking into account the financial resources available to the Group and the estimated net proceeds from the Rights Issue and the Placing, the Group will have sufficient working capital for its present requirements for at least 12 months from the date of this prospectus in the absence of any unforeseen circumstances. The Company has obtained the relevant letter as required under paragraph 30 of Appendix D1B to the Listing Rules.

4. MATERIAL ADVERSE CHANGE

As at the Latest Practicable Date, the Directors confirmed that there had been no material adverse change in the financial or trading position of the Group since 30 June 2025, being the date to which the latest published audited consolidated financial statements of the Group were made up.

5. BUSINESS TREND AND FINANCIAL AND TRADING PROSPECTS OF THE GROUP

The Group is principally engaged in the businesses of forestry management, ginseng plantation and trading, horny goat weed plantation and trading, health products trading and investment holding.

In respect of the forestry management business, in December 2025, the Group has obtained the logging permits for the calendar year of 2026 with logging quantity of 5,250 cubic meters in aggregate, which is higher than the logging quantity obtained last year.

In respect of the ginseng business, to reduce reliance on the Supplier, the Group intends to gradually decrease the purchases of aged ginseng from the Supplier when it has self-grown sufficient inventory of aged ginseng. Currently, the Group successfully cultivated the first phase of ginseng and sold them every year. The ginseng plants from the plantation process shares the same genes as those supplied by the Supplier, therefore the quality of which is guaranteed. Nonetheless, the Group will conduct self-inspection from time to time and engages third-party laboratory for laboratory testing on an annual basis in order to ensure the quality of its ginseng and the nutrient content is able to meet the customer requirements.

The Group has commenced the manufacturing and trading of health products since November 2024. The business is currently focused in Hong Kong, the Group aims to expand its market into China in the future.

In June 2024, the Group has successfully planted the first batch of horny goat weed in its forest land owned by the Group and added 28 Chinese mu of horny goat weed cultivation in July 2024. It is expected the horny goat weed will be sold to customers by June 2026 and generate revenue in the future. The reason for the delayed sale is that the Group must first increase its supply of horny goat weed to secure higher-quality customers.

A. UNAUDITED PRO FORMA STATEMENT OF CONSOLIDATED NET TANGIBLE ASSETS OF THE GROUP

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company (the “**Unaudited Pro Forma Financial Information**”) has been prepared by the Directors 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 is for illustration only, and is set out in this appendix to illustrate the effect of the Rights Issue on the unaudited consolidated net tangible assets of the Group as at 31 December 2025 attributable to owners of the Company as if the Rights Issue had taken place on such date.

The Unaudited Pro Forma Financial Information is prepared by the Directors for illustrative purposes only, based on the judgements, estimates and assumptions of the Directors, and because of its hypothetical nature, may not give a true picture of adjusted consolidated net tangible assets of the Group attributable to owners of the Company following the Rights Issue.

The Unaudited Pro Forma Financial Information is prepared by the Directors based on the unaudited condensed consolidated statement of financial position of the Group as at 31 December 2025, extracted from the Group’s condensed consolidated interim financial statements for the six months ended 31 December 2025, on which an interim report has been published, with adjustment described below.

	Unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2025	Estimated net proceeds from the Rights Issue	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company immediately after the completion of the Rights Issue	Unaudited consolidated net tangible assets of the Group per Share attributable to the owners of the Company as at 31 December 2025	Unaudited pro forma adjusted consolidated net tangible assets of the Group per Share attributable to the owners of the Company immediately after the completion of the Rights Issue
	RMB'000 (Note 1)	RMB'000 (Note 2)	RMB'000	RMB (Note 3)	RMB (Note 4)
Based on 205,848,440 Rights Shares to be issued at the Subscription Price of HK\$0.25 or RMB0.217* per Rights Share	56,886	43,365	100,251	0.553	0.325

* Assuming RMB1:HK\$1.15

Notes:

- 1 The unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2025 of approximately RMB56,886,000 were extracted from unaudited condensed consolidated statement of financial position of the Group as at 31 December 2025 as set out in the interim report of the Group for the six months ended 31 December 2025.
- 2 The estimated net proceeds from the Rights Issue are based on 205,848,440 Rights Shares to be issued (in the proportion of two Rights Shares for every one existing Share held on the Record Date on a non-fully underwritten basis) at the Subscription Price of HK\$0.25 or RMB0.217 (assuming RMB1:HK\$1.15) per Rights Share and after deduction of estimated professional fees and other related expenses of approximately RMB1,304,000 (equivalent to approximately HK\$1,500,000).

RMB'000

Estimated net proceeds from the issue of 205,848,440 Rights Shares multiplied by RMB0.217 per Rights Share	44,669
Estimated professional fees and other related expenses	<u>(1,304)</u>
	<u><u>43,365</u></u>

- 3 The unaudited consolidated net tangible assets of the Group per Share attributable to owners of the Company as at 31 December 2025 of RMB0.553 was based on the unaudited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2025 of approximately RMB56,886,000 and 102,924,220 Shares in issue as at 31 December 2025.

Unaudited consolidated net tangible assets of the Group attributable to owners of the Company (<i>RMB'000</i>)	56,886
Number of Shares	<u>102,924,220</u>
Unaudited consolidated net tangible assets of the Group per Share attributable to owners of the Company (<i>RMB</i>)	<u><u>0.553</u></u>

- 4 The unaudited pro forma adjusted consolidated net tangible assets per Share attributable to owners of the Company immediately after the completion of the Rights Issue is arrived after aggregating the unaudited consolidated net tangible assets of the Group attributable to owners of the Company of approximately RMB56,886,000 as at 31 December 2025 (Note 1) and the estimated net proceeds of approximately RMB43,365,000 (equivalent to approximately HK\$50,000,000) from the Rights Issue (Note 2), and divided by the sum of 102,924,220 Shares in issue as at 31 December 2025 and 205,848,440 Rights Shares issued under the Rights Issue assuming the Rights Issue had been completed on 31 December 2025, but does not take into account any Shares which might be issued upon the exercise of options granted under the Share Option Scheme, if any, or any Shares which might be granted and issued or repurchased by the Company pursuant to the general mandate and the repurchase mandate.

Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company immediately after the completion of the Rights Issue (RMB'000)	100,251
Number of shares	<u>308,772,660</u>
Unaudited pro forma adjusted consolidated net tangible assets of the Group per Share attributable to owners of the Company (RMB)	<u><u>0.325</u></u>

- 5 For the purpose of unaudited pro forma adjusted consolidated net tangible assets per Share attributable to owners of the Company immediately after the completion of the Rights Issue, the amounts in Hong Kong dollars are converted into RMB at the rate of RMB1:HK\$1.15. No representation is made that the RMB amounts have been, could have been to Hong Kong dollars, or vice versa, at that rate or any other rates at all.
- 6 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 2025.

**B. INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE
COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION**

The following is the text of a report, prepared for the sole purpose of inclusion in this Prospectus from the independent reporting accountants, Jon Gepsom CPA Limited, Certified Public Accountants, Hong Kong.

To the Directors of China Health Technology Group Holding Company Limited

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of China Health Technology Group Holding Company 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 of the Group attributable to owners of the Company as at 31 December 2025, and related notes (the “**Unaudited Pro Forma Financial Information**”) as set out on pages II-1 to II-3 of the Company’s Prospectus dated 26 May 2026 (the “**Prospectus**”), in connection with the proposed rights issue on the basis of two rights shares for every one existing share held on the record date on a non-underwritten basis at a subscription price of HK\$0.25 per each rights share (the “**Proposed Rights Issue**”). 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-3 of the Prospectus.

The Unaudited Pro Forma Financial Information has been compiled by the Directors to illustrate the impact of the Proposed Rights Issue as if the Proposed Rights Issue had taken place on 31 December 2025. As part of this process, information about the consolidated net tangible assets of the Group attributable to owners of the Company as at 31 December 2025 has been extracted by the Directors from Group’s unaudited condensed consolidated interim financial statements for the six months ended 31 December 2025, on which no audit or review report has been published.

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**”) as issued by the Hong Kong Institute of Certified Public Accountants (the “**HKICPA**”).

Our Independence and Quality Management

We have complied with the independence and other ethical requirement 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.

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” issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies and 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 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 accountants 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 issued by the HKICPA.

For the 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 Prospectus is solely to illustrate the impact of the Proposed Rights Issue on unadjusted financial information of the Group as if the Proposed Rights Issue 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 Proposed Rights Issue 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 pro forma adjustment gives 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.

We make no comments regarding the reasonableness of the amount of net proceeds from the Proposed Rights Issue.

Opinion

In our opinion:

- (a) the Unaudited Pro Forma Financial Information has been properly compiled by the Directors on the basis stated;
- (b) such basis is consistent with the accounting policies of the Group; and

- (c) the adjustment is appropriate for the purpose of the Unaudited Pro Forma Financial Information as disclosed pursuant to paragraph 4.29(1) of the Listing Rules.

Yours faithfully,

Jon Gepsom CPA Limited
Certified Public Accountants
Hong Kong, 26 May 2026

1. RESPONSIBILITY STATEMENT

This prospectus, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the 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 prospectus 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 prospectus misleading.

2. SHARE CAPITAL

The issued share capital of the Company (i) as at the Latest Practicable Date (excluding treasury shares, if any); and (ii) immediately after the completion of the Rights Issue (assuming no change in the number of Shares in issue and full subscription under the Rights Issue) are as follows:

(i) As at the Latest Practicable Date:

	<i>Number</i>
Existing Shares	<u>102,924,220</u>

(ii) immediately after the completion of the Rights Issue (assuming no change in the number of Shares in issue from the Latest Practicable Date up to the completion of Rights Issue and full subscription under the Rights Issue)

	<i>Number</i>
Existing Shares	102,924,220
Rights Shares to be allotted and issued	<u>205,848,440</u>
Total Shares	<u>308,772,660</u>

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

The Company has made an application to the Listing Committee of the Stock Exchange for the listing of, and the permission to deal in, the Rights Shares (in both nil-paid and fully-paid forms) to be issued and allotted pursuant to the Rights Issue. The Rights Shares (in both nil-paid and fully paid forms) will be traded in the board lots of 10,000 Shares. No part of the equity or debt securities of the Company is listed or dealt in or on which listing or permission to deal is being or is proposed to be sought on any other stock exchange.

As at the Latest Practicable Date, there were no arrangements under which future dividends are waived or agreed to be waived.

As at the Latest Practicable Date, the Company had no outstanding debt securities, derivatives, options, warrants, convertible securities or other similar securities which are convertible or exchangeable into Shares prior to the Record Date.

3. DISCLOSURE OF INTERESTS

(i) Directors' interests in the Shares of the Company

As at the Latest Practicable Date, none of the Directors or the chief executive of the Company had or was deemed to have any interests or short position in the shares, underlying shares or debentures of the Company and its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance, Chapter 571 of the Laws of Hong Kong (the "SFO")), which had been recorded in the register maintained by the Company pursuant to section 352 of the SFO or which had been notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "Model Code") contained in Appendix C3 to the Rules Governing the Listing of Securities on the Stock Exchange (the "Listing Rules").

(ii) Substantial shareholders' interests in the Shares of the Company

Name of the substantial Shareholders	Capacity/Nature of interest	Number of Shares held	Approximate percentage of shareholding
Zhonggangtong International Holding Group Co., Limited	Beneficial Owner	8,056,800	7.83%
Ms. Huang Hou	Interest in a controlled corporation	8,056,800 ⁽¹⁾	7.83%

Note:

- (1) Zhonggangtong International Holding Group Co., Limited is wholly owned by Ms. Huang Hou. Accordingly, Ms. Huang Hou is deemed, or taken to be, interested in all the Shares held by Zhonggangtong International Holding Group Co., Limited for the purpose of the SFO.

Save as disclosed above, as at the Latest Practicable Date, there were no other persons who had an interest or short position in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under Section 336 of the SFO.

4. DIRECTORS' INTERESTS IN ASSETS, CONTRACTS OR ARRANGEMENTS

None of the Directors had any interest, direct or indirect, in any assets which had been acquired or disposed of by or leased to any member of the Group, or were proposed to be acquired or disposed of by or leased to any member of the Group since 30 June 2025, being the date to which the latest published audited accounts of the Group were made up.

There was no contract or arrangement entered into by any member of the Group, subsisting as at the Latest Practicable Date, in which any of the Directors was materially interested and which was significant in relation to the business of the Group as a whole.

5. DIRECTORS' SERVICE CONTRACTS

As at the Latest Practicable Date, none of the Directors had any existing or proposed service contracts with any member of the Group other than contracts expiring or determinable by the Group within one year without payment of compensation (other than statutory compensation).

6. COMPETING BUSINESSES

As at the Latest Practicable Date, none of the Directors nor any of their respective close associates (as defined in the Listing Rules) has any interest in any business that competes or may compete, either directly or indirectly, with the business of the Group.

7. MATERIAL LITIGATION

As at the Latest Practicable Date, no litigation or claims of material importance is pending or threatened against any member of the Group.

8. MATERIAL CONTRACTS

Save for the following, there was no material contract (not being contracts entered into in the ordinary course of business) which had been entered into by the Group within the two years immediately preceding the Latest Practicable Date and are or may be material:

- (i) the Placing Agreement;
- (ii) the placing agreement dated 22 July 2025 entered into between the Company and Cheong Lee Securities Limited (“**Cheong Lee**”), pursuant to which Cheong Lee has conditionally agreed to act as the placing agent of the Company for the purpose of procuring, on a best effort basis, the placing of a maximum of 17,000,000 shares to not less than six places at the placing price of HK\$0.28 per share;
- (iii) the placing agreement dated 4 September 2024 entered into between the Company and Cheong Lee, pursuant to which Cheong Lee has conditionally agreed to act as the placing agent of the Company for the purpose of procuring, on a best effort basis, the placing of a maximum of 14,300,000 shares to not less than six places at the placing price of HK\$0.043 per share; and
- (iv) the placing agreement dated 28 May 2024 (as supplemental by a supplemental agreement dated 18 June 2024) entered into between the Company and Cheong Lee, pursuant to which Cheong Lee has conditionally agreed to act as the placing agent of the Company for the purpose of procuring, on a best effort basis, the placing of a maximum of 14,300,000 shares to not less than six places at the placing price of HK\$0.063 per share.

9. EXPERT AND CONSENT

The following is the qualification of the expert or professional adviser who has given opinion or advice contained in this prospectus (collectively, the “**Expert**”):

Name	Qualification
Jon Gepsom CPA Limited	Certified Public Accountants

As at the Latest Practicable Date, the above Expert has given and has not withdrawn its written consent to the issue of this prospectus with the inclusion herein of its letters or reports and the reference to its name in the form and context in which they respectively appear.

As at the Latest Practicable Date, the above Expert did not have any shareholding interest in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

As at the Latest Practicable Date, the above Expert did not have any interest, direct or indirect, in any assets which had been acquired or disposed of by or leased to any member of the Group, or which were proposed to be acquired or disposed of by or leased to any member of the Group since 30 June 2025, being the date to which the latest published audited consolidated financial statements of the Group were made up.

10. EXPENSES

The expenses in relation to the Rights Issue and the Placing (including financial advisory fee, printing, translation, registration, legal, accounting, levy, documentation charges and placing commission) payable by the Company are estimated to be approximately HK\$1.5 million, subject to the final subscription.

11. CORPORATE INFORMATION AND PARTIES INVOLVED IN THE RIGHTS ISSUE

Company Secretary	Mr. Chan Ngai Fan
Authorised Representatives	Ms. Bu Xue Mr. Chan Ngai Fan
Principal Banker	Hang Seng Bank Limited Hang Seng Bank Bldg., 83 Des Voeux Road Central, Hong Kong
Legal Adviser to the Company as to Hong Kong laws and the Rights Issue	Bird & Bird 6/F, The Annex, Central Plaza, 18 Harbour Road, Wanchai, Hong Kong SAR
Auditors and reporting accountant	Jon Gepsom CPA Limited Certified Public Accountants Room 03-05, 10/F, Siu On Centre, 188 Lockhart Road, Wan Chai, Hong Kong.
Registered Office	PO Box 1350 Windward 3 Regatta Office Park Grand Cayman KY1-1108 Cayman Islands
Principal Place of Business in Hong Kong	Unit 12, 12/F, Tower A, New Mandarin Plaza, No. 14 Science Museum Road, Tsim Sha Tsui, Kowloon, Hong Kong

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

12. PARTICULARS OF THE DIRECTORS AND SENIOR MANAGEMENT

Executive Directors:

Ms. Bu Xue, aged 36, was appointed as an independent non-executive Director on 14 August 2023 and was re-designated as an executive Director on 1 April 2025. Ms. Bu obtained her Bachelor's degree in Business Administration from Zhengzhou University of Aeronautics in July 2011. She has attained the accounting professional qualification issued by Ministry of Human Resources and Social Security and Ministry of Finance of the People's Republic of China since September 2020 and has attained the qualification of tax advisor issued by The China Certified Tax Agents Association since December 2022. She has over ten years of experience in marketing and business development.

Ms. Wong Hoi Ying, aged 38, was appointed as an executive Director on 15 May 2026. Ms. Wong has over 16 years of experience in auditing, accounting, financial management, and regulatory compliance. Ms. Wong is a member of the Hong Kong Institute of Certified Public Accountants and a member of The Institute of Chartered Accountants in England and Wales. Ms. Wong obtained a Bachelor of Arts (Accounting and Finance) Degree from Edinburgh Napier University in March 2019.

Ms. Wong is currently the financial assistant manager of Hong Kong River Engineering Company Limited, a wholly-owned subsidiary of Prosper Construction Holdings Limited, a company listed on the Main Board of the Stock Exchange (stock code: 6816). Prior to which, she served as the financial controller of Smart Wealth Engineering Limited from July 2016 to October 2025 and worked at a number of companies, including at Shinewing (HK) CPA Limited. From June 2022 to November 2023, Ms. Wong served as an independent non-executive Director of the Company.

Independent Non-executive Directors:

Mr. Chau Wing Nam, aged 38, joined the Group as an independent non-executive Director in August 2023. Mr. Chau is the chairman of the Audit Committee, Nomination Committee and Remuneration Committee of the Company. He obtained his Bachelor's degree in Accounting and Accounting Technologies from the Curtin University of Technology in August 2012. He has been a member of Hong Kong Institute of Certified Public Accountants since May 2017. He has over ten years of experience in auditing, accounting and corporate management and is currently responsible for corporate finance, mergers and acquisitions matters, investors relations, corporate governance as well as

compliance affairs. Mr. Chau is currently an independent non-executive director of E-Station Green Technology Group Co. Limited (formerly known as K Group Holdings Limited with HKEX stock code: 8475) since June 2022 and an independent non-executive director of RMH Holdings Limited (HKEX stock code: 8437) since March 2024. Mr. Chau has been an independent non-executive director of Mobile Internet (China) Holdings Limited (previously listed on HKEX with stock code: 1439) since February 2023 to August 2024.

Ms. Liu Shuhua, aged 56, joined the Group as an independent non-executive Director in April 2025. Ms. Liu is a member of the Audit Committee, Nomination Committee and Remuneration Committee of the Company. She graduated from Henan University of Finance and Law (河南財經政法大學) in 1993 with a bachelor's degree in law, and holds a lawyer's qualification certificate in the People's Republic of China. Ms. Liu has extensive experience in legal professional services and business management. She had served as the permanent legal adviser and investment adviser of a number of large-scale state-owned enterprises and joint-stock companies. She worked in Henan Chengda Law Firm (河南誠達律師事務所) from 1989 to 2004, served as the legal adviser of Henan Jianye Group (河南建業集團) from 2004 to 2022, and has served as the chairman of the board of directors of Beijing Xianghua Yongxin Technology Co., Ltd. (北京祥華永信科技有限公司) since 2023.

Mr. Li Liangjie, aged 36, joined the Group as an independent non-executive Director in January 2026. Mr. Li is a member of the Audit Committee, Nomination Committee and Remuneration Committee of the Company. He graduated from Henan University of Animal Husbandry and Economy (河南牧業經濟學院) in 2011 with a bachelor degree in e-commerce. Mr. Li has over 15 years of experience in sales management and has over 9 years of experience in online marketing and sales management within the health and wellness sector. He worked as the sales director in Henan Yuhuan Health Technology Group Co., Limited* (河南雲環健康科技集團有限公司) (“**Henan Yuhuan**”) from 2016 to present. Henan Yuhuan is a comprehensive enterprise deeply engaged in the health and wellness industry, with business coverage including health consultation, remote health management, as well as supporting services such as marketing planning and brand management. Mr. Li is responsible for building the group's marketing system and overseeing sales management. He has led the integration of online and offline marketing resources and driven the achievement of sales targets.

Senior Management:

Mr. Chan Ngai Fan (“**Mr. Chan**”), aged 46, was appointed as the company secretary and an authorised representative of the Company in May 2021. Mr. Chan has approximately 15 years of experience in auditing, accounting and financial management. In the early stage of his career, Mr. Chan worked successively in JBPB & Company (formerly known as Grant Thornton and later merged with BDO Limited), with his last position as an assistant manager in assurance from August 2007 to February 2011. From March 2011 to

April 2015, he served as the chief financial officer of a PRC-based mining company. Mr. Chan acted as the financial controller of KPa-BM Holdings Limited (stock code: 2663) from May 2015 to April 2018. He acted as an independent non-executive director of Sino Vision Worldwide Holdings Limited (formerly DX. com Holdings Limited) (stock code: 8086) from August 2017 to September 2018. In addition, he acted as a non-executive director of Shenzhen Mingwah Aohan High Technology Corporation Limited (stock code: 8301) from September 2016 to April 2018 and from January 2019 to March 2019. He also acted as an executive director and the chief financial officer of Shenzhen Mingwah Aohan High Technology Corporation Limited (stock code: 8301) from April 2018 to January 2019. Afterwards, he acted as the company secretary of Sino Vision Worldwide Holdings Limited (formerly DX. com Holdings Limited) (stock code: 8086) from January 2019 to May 2019. In addition, he acted as an independent non-executive director of Sanxun Holdings Group Limited (stock code: 6611) from September 2019 to September 2023 and acted as an independent non-executive director of Contel Technology Company Limited (stock code: 1912) from March 2022 to June 2023. He also acted as an independent non-executive director of Capital Finance Holdings Limited (stock code: 8239) from January 2022 to September 2025. Currently, he acts as an independent non-executive director of Leader Education Limited (stock code: 1449) since July 2020, an independent non-executive director of Persistence Resources Group Ltd (stock code: 2489) since November 2023, an independent non-executive director of Smart Fish Wealthlink Holdings Limited (formerly known as Central Wealth Group Holdings Limited) (stock code: 139) since July 2024, an independent non-executive director of Anhui Jinyan New Materials Co., Ltd (stock code: 2693) since October 2024 and an independent non-executive director of Skymission Group Holdings Limited (stock code: 1429) since March 2026. He also acted as the joint company secretary of Centenary United Holdings Limited since January 2019, the company secretary of Bison Finance Group Limited (stock code: 888) since August 2022 and the company secretary of Zhengwei Group Holdings Company Limited since June 2022 for handling compliance related matters. Mr. Chan obtained a bachelor's degree in Arts in Accountancy and a master's degree in Corporate Governance from the Hong Kong Polytechnic University in December 2007 and October 2013, respectively. He is a member of the Hong Kong Institute of Certified Public Accountants (Practising), and an associate member of the Hong Kong Institute of Chartered Secretaries since February 2011 and November 2019, respectively.

13. BINDING EFFECT

The provisions of sections 44A and 44B of the Companies (Winding Up and Miscellaneous Provisions) Ordinance shall apply to all applications made in pursuance to this prospectus and shall be binding on all persons concerned so far as applicable.

14. DOCUMENTS DELIVERED TO THE REGISTRAR OF COMPANIES

A copy of each of the Prospectus Documents and the written consent as referred to under the paragraph headed “**9. EXPERT AND CONSENT**” in this appendix, have been registered with the Registrar of Companies in Hong Kong pursuant to section 342C of the Companies (Winding Up and Miscellaneous Provisions) Ordinance.

15. DOCUMENTS ON DISPLAY

The following documents are available on the website of the Stock Exchange (www.hkex.com.hk) and the website of the Company (www.01069.com.cn) for a period of 14 days from the date of this prospectus.

- (i) the annual reports of the Company for the financial years ended 30 June 2023, 2024 and 2025;
- (ii) the accountants’ report on the unaudited pro forma financial information of the Group, the text of which is set out in Appendix II to this prospectus;
- (iii) the material contracts referred to in the paragraph headed “**8. MATERIAL CONTRACTS**” of this appendix;
- (iv) the written consent referred to in paragraph headed “**9. EXPERT AND CONSENT**” of this appendix; and
- (v) the Prospectus Documents.

16. MISCELLANEOUS

- (i) As at the Latest Practicable Date, to the best knowledge of the Directors, there was no restriction affecting the remittance of profit or repatriation of capital of the Company into Hong Kong from outside Hong Kong;
- (ii) As at the Latest Practicable Date, the Company has no significant exposure to foreign exchange liabilities;
- (iii) The principal place of business in Hong Kong of all Directors and authorised representatives of the Company is Unit 12, 12/F, Tower A, New Mandarin Plaza, No. 14 Science Museum Road, Tsim Sha Tsui, Kowloon, Hong Kong; and
- (iv) In the event of any inconsistency, the English texts of this prospectus shall prevail over their respective Chinese texts.