

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



Health and Happiness (H&H) International Holdings Limited

健合(H&H)國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1112)

A LEGAL PROCEEDING INVOLVING A SUBSIDIARY

This announcement is made by Health and Happiness (H&H) International Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.09(2) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) and Inside Information Provisions under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

Reference is made to the announcement of the Company dated 5 July 2026 (the “**Announcement**”) in relation to an update on the Group’s unaudited operational and financial performance for the six months ended 30 June 2026, including the section headed “Update on Tax Audit on Biostime Healthy Australia Pty Ltd (“**BHA**)”. Unless otherwise defined herein, capitalised terms used in this announcement shall have the same meanings as those defined in the Announcement.

On 10 July 2026, BHA filed a Notice of Appeal in the Federal Court of Australia in respect of the objection decision (the “**ATO Decision**”) issued by the ATO concerning its tax assessments, as disclosed in the Announcement. Through the appeal, BHA is seeking orders from the Federal Court of Australia to set aside the ATO Decision. Separately, BHA intends to commence further proceedings in the Administrative Review Tribunal to seek the review of previously disclosed penalties and interest amounts.

BHA continues to be assisted by tax litigation lawyers and preeminent Counsel. In the event that BHA is successful in the tax appeal, BHA will be entitled to a refund of the cash deposit paid plus interest.

The Company will continue to closely monitor the matter and will make further announcement(s) as and when appropriate in compliance with the Listing Rules.

Shareholders and potential investors of the Company are advised to exercise caution when dealing in the shares of the Company.

By Order of the Board
Health and Happiness (H&H) International Holdings Limited
Luo Fei
Chairman

Hong Kong, 10 July 2026

As at the date of this announcement, the executive directors are Mr. Luo Fei and Mr. Wang Yidong; the non-executive directors are Mrs. Laetitia Albertini, Dr. Zhang Wenhui, Mr. Luo Yun and Mrs. Mingshu Zhao Wiggins; and the independent non-executive directors are Mr. Tan Wee Seng, Mrs. Lok Lau Yin Ching and Professor Ding Yuan.