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C.banner International Holdings Limited

千 百 度 國 際 控 股 有 限 公 司

(Incorporated in Bermuda with limited liability)

(Stock Code: 1028)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO THE ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Reference is made to the annual report of C.banner International Holdings Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) for the year ended 31 December 2025 (the “**2025 Annual Report**”) published on 29 April 2026. Unless otherwise defined, capitalized terms used here have the meanings given in the 2025 Annual Report.

In addition to the information provided in the 2025 Annual Report, the Board would like to provide the following supplemental information in relation to the qualified opinion (the “**Audit Qualification**”) issued by the auditor of the Company (the “**Auditor**”) in relation to the consolidated financial statements of the Group as of and for the year ended 31 December 2025 (the “**FY2025**”).

AUDIT QUALIFICATION

With reference to the independent auditor’s report on the consolidated financial statements of the Group for FY2025, the Audit Qualification arises from the Auditor’s inability to obtain sufficient appropriate audit evidence on the recoverability of the Trade Debts as at 31 December 2024, and the related impairment losses of nil and approximately RMB149.05 million recognised for the years ended 31 December 2024 and 2025 respectively (the “**Matter**”). It does not extend to the balance of the Trade Debts as at 31 December 2025.

The Board has consulted the Auditor and the Auditor has agreed that the Audit Qualification as contained in the 2025 Annual Report have been fully addressed and resolved. Accordingly, there is no carry-over effect on the financial position, performance, or operations of the Group for the financial year ending 31 December 2026 (the “**FY2026**”).

IMPACT ON 2026 ANNUAL REPORT

The Board has consulted the Auditor and the Auditor has agreed that, subject to the audit works to be performed by the Auditor for the upcoming consolidated financial statements for the FY2026 (the “**2026 Annual Report**”), any qualified opinion to be issued by the Auditor regarding the Matter will be limited to the comparative figures for the FY2025 only and the audit modifications will not impact or qualify the current year figures for the FY2026.

AUDIT COMMITTEE’S VIEW

The Audit Committee has discussed the Audit Qualification and the Matter with the Auditor. In view of its cause and non-recurring nature, the Audit Committee concurs with the Auditor’s and the Group’s view for FY2025 and the FY2026 as set out above. The Audit Committee also considers that the Audit Qualification can be removed and should not affect the Company’s consolidated financial statements for financial years subsequent to FY2026.

By order of the Board
C.banner International Holdings Limited
CHEN Yixi
Chairman

PRC, 26 October 2026

As at the date of this announcement, the executive Directors are Mr. CHEN Yixi, Mr. YUAN Zhenhua, Mr. LI Niyong and Mr. ZHANG Baojun; the non-executive Director is Ms. FAN Yuanyuan; and the independent non-executive Directors are Mr. KWONG Wai Sun Wilson, Mr. LI Xindan and Dr. WANG Meng.