



CCTH CPA LIMITED
中正天恆會計師有限公司

18 June 2026

The Directors
Rongzun International Holdings Group Limited
Units 2803-2803A, Asia Trade Centre
No. 79 Lei Muk Road, Kwai Chung
New Territories, Hong Kong

**Rongzun International Holdings Group Limited (“the Company”) and its subsidiaries
(collectively referred to as “the Group”)**

Profit Warning for the year ended 31 March 2026

We refer to the estimate of net loss for the year ended 31 March 2026 (the “**Profit Warning**”) as set out in (i) the profit warning announcement of the Company dated 15 June 2026; and (ii) the paragraph included in the section headed “4. MATERIAL CHANGE IN RESPECT OF THE GROUP” in the Appendix II “FINANCIAL INFORMATION OF THE GROUP” to the composite document of the Company and Mr. Yang Jingyao (the “**Offeror**”) in connection with mandatory conditional cash offer by Lego Securities Limited and Fortune Origin Securities Limited for and on behalf of the Offeror to acquire all the issued shares of the Company (other than those already owned or agreed to be acquired by the Offeror or any parties acting in concert with him).

The Profit Warning has been prepared by the directors of the Company (the “**Directors**”) and constitutes a profit forecast under Rule 10 of the Takeovers Code.

Directors’ Responsibilities

The Profit Warning has been prepared by the Directors based on the unaudited consolidated financial statements of the Group for the year ended 31 March 2026.

The Directors are solely responsible for the Profit Warning.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Management (“**HKSQM**”) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



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Reporting Accountants' Responsibilities

Our responsibility is to express an opinion on the accounting policies and calculations of the Profit Warning based on our procedures.

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 500 "*Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness*" and with reference to Hong Kong Standard on Assurance Engagements 3000 (Revised) "*Assurance Engagements Other than Audits or Reviews of Historical Financial Information*" issued by the HKICPA. Those standards require that we plan and perform our work to obtain reasonable assurance as to whether, so far as the accounting policies and calculations are concerned, the Directors have properly compiled the Profit Warning in accordance with the bases adopted by the Directors and as to whether the Profit Warning is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group. Our work is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing issued by the HKICPA. Accordingly, we do not express an audit opinion.

Opinion

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Warning has been properly compiled in accordance with a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in the interim report of the Company for six months ended 30 September 2025.

Yours faithfully,

CCTH CPA Limited
Certified Public Accountants

CCTH CPA LIMITED

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