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Numans Health Food Holdings Company Limited

紐曼思健康食品控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 2530)

(1) CHANGE OF AUDITOR; AND (2) POSSIBLE DELAY IN PUBLICATION OF THE 2025 ANNUAL RESULTS

This announcement is made by the board (the “**Board**”) of directors (the “**Directors**”) of Numans Health Food Holdings Company Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) and the Inside Information Provisions (as defined in the Listing Rules) under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) and Rules 13.09(2)(a) and 13.51(4) of the Listing Rules.

RESIGNATION OF AUDITOR

The Board announces that Crowe (HK) CPA Limited (“**Crowe**”) has resigned as the auditor of the Company with effect from 3 March 2026 as the Company and Crowe could not reach a consensus on, amongst others, the proposed increase in audit fee in respect of the audit of the consolidated financial statements of the Group for the year ended 31 December 2025 (“**FY2025**”) due to, among others, the increased scope and effort required arising from the Group’s progress on provision of certain information and audit matters, including (i) turnover of key finance personnel of major subsidiaries of the Company resulting in delays in preparing and providing financial information, particularly in respect of opening balances, which also extended time required to obtain necessary information, with materials provided requiring clarifications and follow-up, (ii) reduced availability of finance and other departmental staff due to their heavy involvement in new product launch activities in the fourth quarter of 2025, which limited their capacity for in-depth discussions on workflows and clarifications on documents provided, and (iii) specific outstanding audit matters, in particular those relating to opening inventories, opening contract assets, and income tax provision.

Crowe also understood that the Company had proposed to reappoint the predecessor auditor to audit the consolidated financial statements of the Group for FY2025 as the predecessor auditor has already obtained all necessary information required for the previous audit of the consolidated financial information for the year ended 31 December 2024 and thereby facilitating efficiency in completing the audit for FY2025. Therefore, after careful consideration, Crowe decided to resign as the auditor of the Company.

As of the date of this announcement, Crowe has not completed the audit of consolidated financial statements of FY2025. Also, Crowe has not issued any auditor's report on the consolidated financial statements of the Company for FY2025.

Crowe has confirmed that save for the above, there are no matters in connection with its resignation that need to be brought to the attention of the shareholders (the "**Shareholders**") of the Company. The Board and the audit committee of the Company (the "**Audit Committee**") also confirm that, save for the above, there are no disagreements or unresolved matters between Crowe and the Group, and there are no other matters in respect of the proposed change of auditors that need to be brought to the attention of the Shareholders.

The Board would like to take this opportunity to express its sincere gratitude to Crowe for its services rendered to the Company in the past months.

APPOINTMENT OF AUDITOR

The Board hereby announces that, with the recommendation from the Audit Committee, the Board has resolved to appoint Forvis Mazars CPA Limited ("**Forvis Mazars**") as new auditors of the Company following the resignation of Crowe until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Forvis Mazars, including but not limited to (i) the current operation scale of the Group; (ii) its experience, industry knowledge and technical competence in providing audit work for the Company in the past and companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its market reputation; (v) its resources and capabilities including but not limited to the size and structure of the proposed audit team; (vi) its audit proposal and audit fee; (vii) the Guidelines for Effective Audit Committees — Selection, Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council (the "**AFRC**"); and (viii) the Guidance Notes on Change of Auditors issued by the AFRC. The Audit Committee, having reviewed the credentials of Forvis Mazars, considers that Forvis Mazars possesses the essential audit experience to perform its duties as auditors of the Company.

Based on the above, the Audit Committee and the Board are satisfied that Forvis Mazars is independent, competent and capable to perform a high-quality audit and that the agreed audit fee is commensurate with the extent of audit work required for the Company. The Board and the Audit Committee are of the view that the appointment of Forvis Mazars as the Company's auditors would enhance the cost effectiveness of the Company's annual audit while maintaining audit quality and thus the change of auditors of the Company is in the interest of the Company and the Shareholders as a whole.

The Board expresses its warm welcome to Forvis Mazars on its appointment as the new auditor of the Company.

POSSIBLE DELAY IN PUBLICATION OF THE 2025 ANNUAL RESULTS

Pursuant to Rule 13.49(1) of the Listing Rules, the Company is required to publish an announcement in relation to its preliminary results in respect of FY2025 not later than three months after the end of its financial year of the Company, i.e. on or before 31 March 2026. Under Rule 13.49(2) of the Listing Rules, the preliminary results shall be based on the Group's financial statements for FY2025 which shall have been agreed with the Company's auditor.

The Company anticipates that the necessary procedures for finalising the Group's audited consolidated financial statements for FY2025 might not be completed by 31 March 2026. In such event, the Company may not be able to publish the annual results for FY2025 (the "**2025 Annual Results**") on or before 31 March 2026 in accordance with Rules 13.49(1) and 13.49(2) of the Listing Rules, respectively. Rule 13.49(3) of the Listing Rules provides that where an issuer is unable to issue its preliminary results in accordance with Rules 13.49(1) and 13.49(2) of the Listing Rules, it must announce its results based on the financial results that have yet to be agreed with the auditor (so far as the information is available). The Company is working closely with Forvis Mazars with a view to complete the audit of the 2025 Annual Results as soon as practicable. As at the date of this announcement and taking into account the current situation, it is expected that the 2025 Annual Results will be published by 30 April 2026, subject to completion of all audit work as agreed with Forvis Mazars.

Save as disclosed above, as at the date of this announcement, the Company does not possess any other inside information which is required to be disclosed under the Listing Rules.

In light of the anticipated delay in the publication of the 2025 Annual Results, it is expected that the Board meeting for the purpose of considering and approving, among others, the 2025 Annual Results will be postponed. The Company will announce the date of the Board meeting in due course.

Pursuant to Rule 13.50 of the Listing Rules, the Stock Exchange will normally require suspension of trading in an issuer's securities if an issuer fails to publish periodic financial information in accordance with the Listing Rules, and the suspension will normally remain in force until the issuer publishes an announcement containing the requisite financial information. In the event that the Company is unable to publish the 2025 Annual Results on or before 31 March 2026, trading in the shares of the Company on the Stock Exchange may be suspended with effect from 9:00 a.m. on 1 April 2026 until the publication of the announcement in relation to the 2025 Annual Results.

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

By order of the Board
Numans Health Food Holdings Company Limited
Wang Ping
Chairman

Hong Kong, 3 March 2026

As at the date of this announcement, the Board comprises Mr. Wang Ping and Ms. Cui Juan as executive Directors, Mr. Chan Hok Leung as non-executive Director, and Ms. Yim Wing Yee, Mr. Lau Kwok Fai Patrick and Mr. Yu Tsz Ngo as independent non-executive Directors.