CBK Holdings Limited
漢諾佳池控股有限公司

(formerly known as CBK Holdings Limited 國茂控股有限公司)
(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 8428)

SUPPLEMENTAL ANNOUNCEMENT
INSIDE INFORMATION
(1) DELAY IN PUBLICATION OF THE ANNUAL RESULTS FOR THE YEAR ENDED 31 MARCH 2025; AND
(2) CONTINUED SUSPENSION OF TRADING

This announcement is made by the board (the "**Board**') of directors (the "**Directors**") of CBK Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 17.10 of the Rules Governing the Listing of Securities on GEM (the "**GEM Listing Rules**") of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") and the Inside Information Provisions (as defined in the GEM Listing Rules) 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 26 June 2025 in relation to, among other matters, (1) delay in publication of annual results for the year ended 31 March 2025; (2) possible delay in despatch of annual report; (3) postponement of board meeting; and (4) possible suspension of trading (the "**Announcement**"). Unless the context requires otherwise, capitalized terms used herein shall have the same meaning as those defined in the Announcement.

(1) FURTHER INFORMATION IN RELATION TO THE DELAY IN PUBLICATION OF THE ANNUAL RESULTS

The Board would like to provide additional information to its shareholders and potential investors relating to the delay in publication of the Annual Results as set out below.

(i) Due to (1) the departure of the financial personnel of the Group who were primarily responsible for the overall daily corporate and financial management of the Group, and (2) the recruitment of suitable and qualified persons with experience in preparing and handling the financial reports and coordinating audit matters, the Company requires additional time to retrieve and compile necessary books, records and documents to prepare consolidated management accounts for the year ended 31 March 2025 and to provide all required audit information to the Auditors to carry out the audit procedures.

(ii) In view of the above, as at the date of this announcement, the Company has not yet provided all necessary documents to the Auditors, including the management accounts of certain subsidiaries of the Group and certain audit confirmations from banks and external parties for audit purpose to prepare the Annual Results.

The Company has been using its best endeavours and is proactively retrieving all necessary information for the audit. The management of the Company has been working closely with the Auditors, aiming to complete the audit and publish the Annual Results as soon as practicable. Subject to the completion of all audit works, it is expected that the audited Annual Results will be published on or before 30 September 2025. In spite of the above, the Group's daily business operations is not affected.

After due and careful consideration, the Board is of the view that it would not be appropriate for the Company to publish its unaudited financial results for the year ended 31 March 2025 based on its management accounts which have yet to be agreed with the Auditors at this stage as such management accounts does not reflect the complete and accurate financial performance and position of the Group without taking into account of the outstanding information in respect of certain subsidiaries of the Group. As such, publication of unaudited management accounts may cause confusion and may be misleading to the Shareholders and potential investors of the Company. Upon retrieval and compilation of the outstanding information, the Annual Results will be prepared and be reviewed by the Company's audit committee. As at the date hereof, neither the audit committee of the Company nor the Auditors has had any disagreement on the accounting treatment.

The Company believes that this is a one-off incident. To prevent re-occurrence of such delay in results publication in the future, the Group will further strengthen the Group's internal control policies and implement the following remedial and improvement measures:

– improve its financial management policy and create a contingency plan detailing the actions to be taken if any key personnel are unavailable, including but not limited to forming a team of personnel for better monitoring and communication going onwards. This plan will specify timelines for document preparation and audit processes to reduce delays, ensuring smooth operations when key personnel becomes unavailable; and

– ensure adequate time and financial staff are allocated for audit work and its preparation in coming years which will involve starting the necessary tasks earlier to prevent any delays in the publication of the Group's results.

(2) CONTINUED SUSPENSION OF TRADING

Reference is made to the announcement of the Company dated 2 July 2025 in relation to suspension of trading. Trading in the shares of the Company on the Stock Exchange has been suspended with effect from 9:00 a.m. on 2 July 2025 and will remain suspended until further notice.

Further announcement will be made by the Company as and when appropriate in accordance with the GEM Listing Rules.

Shareholders and potential investors of the Company should exercise caution when dealing in the shares or other securities of the Company, and if they are in any doubt about their position, they should consult their independent professional adviser(s).

By Order of the Board
CBK Holdings Limited
Tang Chu Ming
Chairman and Executive Director

Hong Kong, 16 July 2025

As of the date of this announcement, the Board comprises Mr. Tang Chu Ming (Chairman), Mr. Chung Man Lai and Ms. Liu Zhongling as executive Directors; and Mr. Wong Ching Wan, Mr. Ding Junchen and Ms. Yin Haiping as independent non-executive Directors.

This announcement, for which the directors of the Company collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules of The Stock Exchange for the purpose of giving information which regard to the Company. The directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, (i) the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive; and (ii) there are no other matters the omission of which would make any statement herein or this announcement misleading.

This announcement will remain on the "Latest Listed Company Information" page of the Stock Exchange website at http://www.hkexnews.hk for at least seven days from the date of its publication and the Company's website at https://cbkholdings.etnet.com.hk.