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Private and Confidential

The Board of Directors
Jiahua Stores Holdings Limited
Suite 715, 7th Floor, Ocean Centre
Harbour City, 5 Canton Road
Tsimshatsui, Hong Kong

25 June 2026
Our ref: 075103/MJ0526/0625

AGREED-UPON PROCEDURES REPORT ON THE UNAUDITED PROFIT AND LOSS STATEMENTS ON THE IDENTIFIABLE NET INCOME STREAM FOR EACH OF THE YEARS ENDED 31 DECEMBER 2022, 2023 AND 2024 AND SIX MONTHS ENDED 30 JUNE 2025 (THE “RELEVANT PERIOD”) IN RELATION TO THE MAJOR TRANSACTION OF GONGMING PREMISES (THE “UNAUDITED PROFIT AND LOSS STATEMENTS”)

To the Board of Directors of Jiahua Stores Holdings Limited

Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution

Our report is solely for the purpose of assisting the Board of Directors of Jiahua Stores Holdings Limited (the “Company”) in compliance with the requirements under paragraph 14.67(6)(b)(i) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “MB Listing Rules”) in respect of the Unaudited Profit and Loss Statements, which has been detailed in the circular of the Company dated 25 June 2026 (the “Circular”) in connection with the major acquisition in relation to the supplemental agreement dated 15 July 2025 (the “Supplemental Lease Agreement II”) in respect of the extension of terms for No. 1, Changchun Nan Road West, Gongming Street, Baoan District, Shenzhen, Guangdong Province, the PRC (廣東省深圳市寶安區公明鎮長春南路西 1 號) (the “Gongming Premises”) and may not be suitable for another purpose. This report is intended solely for the directors of the Company, and is not to be used for any other purpose, or distributed to, any other parties, except that we agree that a copy of this report may be provided to The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) upon their request without further comment from us for the purpose set forth in this paragraph.

Responsibilities of the Directors of the Company

The directors of the Company have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

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The directors of the Company (also the Responsible Party) are responsible for the Unaudited Profit and Loss Statement on which the agreed-upon procedures are performed. It is the responsibility of the directors of the Company to ensure that the information set out in the Unaudited Profit and Loss Statement has been accurately compiled and derived from the underlying books and records of Gongming Premises

Our Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Hong Kong Standard on Related Services (“HKRS”) 4400 (Revised), *Agreed-Up Upon Procedures Engagements* issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the directors of the Company, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures. We expressly disclaim any liability or duty to any other parties, including the Stock Exchange, for the content of this report.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

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 behaviour.

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* issued by the HKICPA, 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.

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the directors of the Company in the terms of engagement dated 5 June 2026, on the Unaudited Profit and Loss Statements.

	Procedures	Findings
1	Obtain the Unaudited Profit and Loss Statements prepared by management of the Company in relation to the major transaction of the Supplemental Lease Agreement II of the Gongming Premises	We obtained the Unaudited Income Statements prepared by the management of the Company in relation to the major transaction of the Supplemental Lease Agreement II of the Gongming Premises as attached in Appendix I.
2	Check their arithmetical accuracy of the Unaudited Profit and Loss Statements as set out in the Appendix 1.	We found that the Unaudited Profit and Loss Statements as set out in the Appendix to be arithmetically accurate.
3	Compare the amounts shown on the Unaudited Profit and Loss Statements to the corresponding amounts in the underlying books and records of the Group for the Relevant Periods.	We compared the amounts shown on the Unaudited Profit and Loss Statements to the corresponding amounts in the underlying books and records of the Group for the Relevant Periods and found them to be in agreement.



BDO Limited
Certified Public Accountants

Hong Kong, 25 June 2026

Appendix I

UNAUDITED PROFIT AND LOSS STATEMENTS OF THE GONGMING PREMISES

	Year ended 31 December			Six months ended
	2022	2023	2024	30 June
	RMB'000	RMB'000	RMB'000	RMB'000
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Revenue	43,747	33,877	32,357	13,755
Cost of inventories sold	<u>(37,947)</u>	<u>(20,483)</u>	<u>(19,167)</u>	<u>(7,037)</u>
	5,800	13,394	13,190	6,718
Other operating income and gain	7,383	6,609	5,596	3,625
Selling and distribution costs	(20,232)	(27,633)	(27,602)	(10,666)
Administrative expenses	(187)	(103)	(197)	(30)
Other operating expenses	(114)	(7)	(52)	(1,853)
Finance costs	<u>(5,605)</u>	<u>(4,718)</u>	<u>(3,261)</u>	<u>(940)</u>
Loss before income tax expense	<u><u>(12,955)</u></u>	<u><u>(12,458)</u></u>	<u><u>(12,326)</u></u>	<u><u>(3,146)</u></u>