

Independent Assurance Statement

CECEP (HK) Advisory Company Limited (“**CECEPAC (HK)**” or “**We**”) has been engaged by Health and Happiness (H&H) International Holdings Limited (“**H&H Group**”) to conduct an independent limited assurance engagement (“**Assurance Engagement**”) on the information and data related to sustainable development in the 2024 Sustainability Report (the “**Sustainability Report**”) of H&H Group, providing assurance conclusions to users of Sustainability Report through the independent assurance statement.

CECEPAC (HK) has been engaged to assure H&H Group’s adherence to the four AA1000 Accountability Principles (Inclusivity, Materiality, Responsiveness, and Impact) set out in the AA1000 Assurance Standard v3 (“**AA1000AS v3**”). Moreover, CECEPAC (HK) has also been engaged to conduct limited Assurance Engagement on the reliability and quality of specified performance information disclosed in the Sustainability Report.

This independent assurance statement has been prepared in Chinese and English versions. Should there be any discrepancies between these versions, the English version shall prevail.

I. Independence and Competence

CECEPAC (HK) was not involved in collecting and calculating data or in the development of the Sustainability Report. CECEPAC (HK)’s activities are independent of H&H Group. There is no relationship between CECEPAC (HK) and H&H Group beyond the contractual agreement for providing this Assurance Engagement.

The assurance team of CECEPAC (HK) is composed of experienced consultants in the industry who have had professional training in standards related to sustainable development, including GRI Standards issued by Global Reporting Initiative, AA1000AS v3, ESG Reporting Code issued by the Stock Exchange of Hong Kong Limited (“**SEHK**”), ISO 14064, ISO 9001, etc.

The assurance team of CECEPAC (HK) has extensive experience in conducting Assurance Engagement and has sufficient understanding and capabilities of implementation of AA1000AS v3. Moreover, the Assurance Engagement related to sustainable development issues is carried out in line with CECEPAC (HK)’s internal assurance protocol.

II. H&H Group’s Responsibilities

H&H Group is responsible for the preparation and presentation of the Sustainability Report in accordance with the ESG Reporting Code published by SEHK. H&H Group is also responsible for implementing relevant internal control procedures to ensure that the contents of the Sustainability Report are free from material misstatement, whether due to fraud or error.

III. Assurance Provider’s Responsibilities

CECEPAC (HK) is responsible for issuing an independent assurance statement according to AA1000AS v3 to the Board of H&H Group. This independent assurance statement applies solely to the Sustainability Report in the specified scope, expresses a conclusion on the assurance work, and does not serve any other intents or purposes.

CECEPAC (HK) ensures that all personnel involved in the Assurance Engagement meet the professional qualification, training, and relevant work experience requirements, and are demonstrably competent in conducting assurance engagements. All results of assurance are internally reviewed by senior staff to ensure that methodologies used in the process are sufficiently stringent and transparent.

IV. Scope of the Assurance Engagement

- The scope of the Assurance Engagement is limited to information and data in the Sustainability Report that relate to H&H Group and its subsidiaries only and does not include H&H Group’s suppliers, contractors, and information or data provided by other third parties.
- A Type 2 Moderate Level of Assurance was adopted by CECEPAC (HK) to evaluate the nature and extent of H&H Group’s adherence to the four AA1000 Accountability Principles (Inclusivity, Materiality, Responsiveness, and Impact) in accordance with AA1000AS v3.
- Specified performance information disclosed in the Sustainability Report was agreed upon and selected between H&H Group and CECEPAC (HK) for assurance. The specified performance information is as follows:
 - Water consumption (including water consumption in water-stressed areas)
 - Total amount of waste segregated for recycling
 - Total number of suppliers assessed through desk assessment (Sphera)
 - Number of work-related fatalities
 - Lost work day rate
- CECEPAC (HK)’s assurance work was with respect to information disclosed from 1 January 2024 to 31 December 2024 only. We have not performed any procedures with respect to earlier periods or any other elements included in the Sustainability Report, and therefore, these do not constitute a part of our conclusions.
- The scope of the Assurance Engagement is confined to the information and data provided by H&H Group only. Any queries regarding the content or related matters within this independent assurance statement should be addressed to H&H Group only.

V. Methodology of the Assurance Engagement

CECEPAC (HK) conducted Assurance Engagement only within the scope of H&H Group’s headquarters as well as its offices and factories located in Guangzhou and Changsha in China, and the assurance work included:

- An assessment on the suitability of H&H Group's stakeholder engagement participation process;
- Online interviews with sustainability management and relevant operation sites involved in the preparation and provision of the content and information in the Sustainability Report;
- An assessment of whether the reporting and management approach disclosed in the Sustainability Report responded to the principles of Inclusivity, Materiality, Responsiveness, and Impact as defined in the AA1000AS v3;
- An assessment of the supporting evidence for selected specified performance information. A random sampling of evidence pertaining to data reliability and quality for selected specified performance information;
- Recalculation of selected specified performance information; and
- Other procedures we deemed necessary.

Assurance work was performed and the conclusions within were based upon information and data provided by H&H Group to CECEPAC (HK), and on assumptions that the information provided was complete and accurate.

VI. Limitations

The absence of on-site interviews may lead to inadequate assurance of the implementation of policies learned in online interviews.

VII. Conclusions

In accordance with the principles of Inclusivity, Materiality, Responsiveness, and Impact in the AA1000AS v3, the specified performance information, our conclusions are as follows:

Inclusivity

H&H Group has identified key stakeholders and regularly engaged with them through ongoing engagement channels. On this basis, H&H Group has fully considered the expectations and concerns of stakeholders in formulating its sustainability strategy. In our professional opinion, H&H Group adheres to the Principle of Inclusivity.

Materiality

H&H Group has conducted a formal materiality assessment during 2024, applying recognized methods including industry analysis, regular board and executive meetings, and engagement with key stakeholders to evaluate material issues. In our professional opinion, H&H Group meets the requirements of the Principle of Materiality.

Responsiveness

H&H Group has established channels for its stakeholders to understand their expectations and concerns and has relevant mechanisms in place to respond to the issues concerned by stakeholders. Moreover, through the Sustainability Report, H&H Group has disclosed its sustainability commitments and strategies, management systems, as well as stakeholder engagement activities, and has responded to stakeholders on the material topics related to sustainable development. In our

professional opinion, H&H Group adheres to the Principle of Responsiveness.

Impact

H&H Group has identified, monitored, measured and evaluated its impacts in relation to sustainable development. Assessments including carbon footprint, ESG ratings by external rating agencies, annual employee survey and investor perception study have been conducted to evaluate the impacts. Besides, the significance of impacts on the economy, the environment, and people have also been incorporated into the results of the materiality assessment. Those identified impacts contribute to the revised sustainability strategy for the coming years and how H&H Group defines its commitments and associated key performance indicators. In our professional opinion, H&H Group adheres to the Principle of Impact.

Specified Performance Information

Based on the assurance procedures that CECEPAC (HK) has performed and the evidence we have obtained, no specific issue has come to our attention that causes us to believe that the disclosures of selected specified performance information in the Sustainability Report are unreliable or unqualified.



13th August 2025

Hong Kong SAR, China