Natural Beauty Bio-Technology Limited
自然美生物科技有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 00157)

INSIDE INFORMATION
PROFIT WARNING

This announcement is made by the Company pursuant to the Inside Information Provisions under Part XIVA of the SFO and Rule 13.09(2)(a) of the Listing Rules.

The Board wishes to inform the Shareholders and potential investors that based on its preliminary assessment on the information currently available to the Board, the Group is expected to record a net loss of approximately HK$56.0-59.0 million for the six months ended 30 June 2026 as compared to its net profit of approximately HK$10.9million recorded for the corresponding period in 2025. The net loss is mainly attributable to the overall decrease in revenue by approximately 5.84% and the increase in cost of sales and operating expenses by approximately 24.26%, as comparing to the six months ended 30 June 2025.

The information contained in this announcement is only based on a preliminary review and assessment by the Board according to the unaudited consolidated management accounts of the Group for the six months ended 30 June 2026 and the information currently available to the Company, which has not been reviewed by the Company's auditors, or reviewed by the audit committee of the Company and may be subject to adjustments.

Shareholders and potential investors are advised to exercise caution when dealings in the shares of the Company.

This announcement is made by Natural Beauty Bio-Technology Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to the Inside Information Provisions under Part XIVA of the Securities and Futures Ordinance (Cap. 571 of the Laws of Hong Kong) (the "**SFO**") and Rule 13.09(2)(a) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**").

The board of directors of the Company (the "**Board**") would like to inform the shareholders of the Company (the "**Shareholders**") and potential investors that based on the preliminary assessment of the latest unaudited consolidated management accounts of the Group for the six months ended 30 June 2026 and the latest information available to the management of the Group, the Group is expected to record a net loss of approximately HK$56.0-59.0 million for the six months ended 30 June 2026, as compared with the net profit of approximately HK$10.9million recorded for the corresponding period in 2025.

The Group's loss for the period is primarily attributable to the following factors:

1. Increase in the cost of sales and operating expenses of the Group by approximately 24.26% from HK$210.1 million for the six months ended 30 June 2025 to approximately HK$261.1 million for the six months ended 30 June 2026. The Group's new brand, 「B.U.T ESSE」, has been in an active expansion phase. As of 30 June 2026, the brand has opened or prepared to open 15 self-owned spas and 11 self-owned counters in prime commercial districts in Shanghai. The increase in operating expenses during the period is primarily due to the intensive investment in brand building, store renovations and retail channel deployment currently underway. In addition, the Group stepped up various promotional campaigns during the period, including new product launches, gift-with-purchase events, complimentary instrument usage rights, new endorser collaborations, cruise events and overseas travel promotions, which accordingly raised total costs for the period.

2. Decrease in the overall revenue of the Group by approximately 5.84% from HK$264.5 million for the six months ended 30 June 2025 to approximately HK$249.1million for the six months ended 30 June 2026. In the first half of 2026, geopolitical tensions in the Middle East disrupted global logistics, delaying deliveries of high-end beauty instruments and related products and constraining sales and market expansion. The revenue decline also partly reflects cut-off timing differences at period-end: approximately HK$17.5 million of sales completed before the reporting date did not meet recognition criteria as at 30 June 2026 and were therefore deferred for recognition in subsequent periods.

3. Strategic Investment in Operational Assets and Expenses: The Group has continued to increase its investment in the upgrading of the "Tourism Factory" ecosystem and related capital assets, aiming to establish a comprehensive closed-loop system for deep brand experience. For the six months ended 30 June 2026, depreciation and routine maintenance expenses relating to the 'Tourism Factory' increased by approximately HK$5.8 million. Concurrently, to support the Group's business digitalization and service channel upgrades, additional resources have been allocated to the recruitment and development of professional talent, leading to an increase in operating costs compared to the corresponding period in 2025.

The Company is still in the process of finalising the interim results of the Group for the six months ended 30 June 2026. The information contained in this announcement is only based on a preliminary assessment by the Board of the unaudited consolidated management accounts of the Group for the six months ended 30 June 2026 and the information currently available to the Company, which have not been reviewed by the Company's auditors or reviewed by the audit committee of the Company, and may be subject to adjustments. Shareholders and potential investors are advised to read carefully the results announcement of the interim results of the Group for the six months ended 30 June 2026, which is expected to be published in no later than August 2026 pursuant to the requirements of the Listing Rules.

By order of the Board
Natural Beauty Bio-Technology Limited
LEI Chien
Chairperson

Hong Kong, 24 July 2026

As at the date of this announcement, the Board comprises Dr. Lei Chien and Ms. Lin Yen-Ling as executive directors; Ms. Lin Shu-Hua, Mr. Chen Shou-Huang, and Ms. Chou Hui-Ying as non-executive directors; and Mr. Lin Tsalm-Hsiang, Mr. Yang Shih-Chien, and Mr. Duh TyzzJiun as independent non-executive directors.