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## CHINA ALL NATION INTERNATIONAL HOLDINGS GROUP LIMITED

### 中國全民國際控股集團有限公司

*(incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 8170)**

## SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO THE ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2022

Reference is made to the annual report of China All Nation International Holdings Group Limited (the “**Company**”) for the year ended 31 July 2022 published on 28 October 2022 (the “**Annual Report**”). Capitalised terms used herein shall have the same meanings as those defined in the Annual Report unless otherwise specified.

In addition to the information contained in the Annual Report, the board (the “**Board**”) of directors (the “**Director**”) of the Company hereby further provides to the shareholders of the Company and the potential investors with the following supplementary information as follows:

### **FINANCE LEASE RECEIVABLES**

In addition to the information of finance lease receivables disclosed in note 17 to the consolidated financial statements of the Annual Report, the Company would like to provide the additional information as set out below.

For the impairment losses on finance lease receivables of approximately HK\$8,073,000 (Note 35(ii)) it consists of (a) general provision (“**General Provision**”) for impairment losses in the amount of approximately HK\$1,475,000, which is calculated based on historical default experience; and (b) special provision (“**Special Provision**”) for impairment loss in the amount of approximately HK\$6,598,000 made in respect of 34 finance lease contracts (“**Lease Contracts**”) which were considered as credit-impaired finance lease receivables in accordance with HKFRS 9.

The Special Provision was made due to the circumstances that, for the Lease Contracts, the tenants had moved out of the leased premises prior to the end of leasing period. Instead of entering into formal written termination agreements, the tenants just verbally communicated to us about the termination of the Lease Contracts.

Under normal circumstance, the Group should treat the Lease Contracts being terminated prior to the end of leasing period as loss on derecognition of finance lease receivable and net of the corresponding lease liabilities if the Lease Contracts are terminated by the tenants and the landlord in writing. However, the Group was yet to agree with the tenants to enter into formal written termination agreements since there were lockdowns of several cities in the PRC due to the outbreak of the second wave of COVID-19.

Nevertheless, even without any written documents that record the formal termination of such Lease Contracts, the management of the Company considered that there was an indication of impairment in this type of receivables and therefore, provided full impairment loss on all Lease Contracts based on the same criteria of loss on derecognition of finance lease receivable and net of the corresponding lease liabilities.

The above supplementary information does not affect the other information contained in the Annual Report. Save as disclosed above, all other information in the Annual Report remains unchanged.

By Order of the Board  
**China All Nation International Holdings Group Limited**  
**Lin Ye**  
*Chairman*

Hong Kong, 21 December 2022

*As at the date of this announcement, the executive Directors are Mr. Lin Ye, Mr. Au Siu Chung and Ms. Xiao Yi Liao Ge; and the independent non-executive Directors are Ms. Kwong Ka Ki, Mr. Yu Hua Chang and Ms. Guo Liying.*

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

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