



XAVVI × IDEA TECH

Pre-IPO Partner Financing Round

1,000 IDTL, 10,000 shares each, US\$28M raise

Issued on NURWA, US\$28,000 per IDTL, 1:1 warrant allocation

For Xavvi Partners, September 2026

Confidential, for discussion only



Round Overview

Partner round built around acquisition, business injection, and IPO

100%

Xavvi Group targets
100% of IDEA Tech

2027.07

Management IPO target

US\$4

Management target
IPO price per share

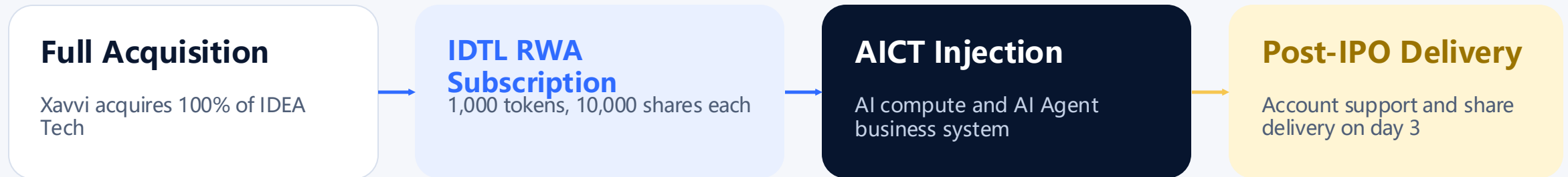
US\$28M

Target financing amount

US\$100+

Long-term share price
target
dependent on execution
and markets

Transaction Path



Investment Structure

Investors subscribe in minimum units of one IDTL for rights to 10,000 shares and receive warrants for another 10,000 shares. Listing timing and pricing remain management targets.

Acquisition and Business Integration

After the 100% acquisition, the Hong Kong education business and Xavvi US AI business will be integrated in phases

Before Acquisition

IDEA Tech

Hong Kong STEM and technology education

Courses, hardware and software, competitions, online services, and study programs

Xavvi Group

AI Agent business system, AI compute, on-chain identity, and settlement

**Target Acquisition
100% Equity**

After Integration

IDEA Tech Listed Platform

Existing Hong Kong Education Business

Maintain continuity across operations, customers, and products

Xavvi US AI Business

AI compute, Agent operations, and commercial settlement

Reporting and Capital Markets

Consolidated reporting, audit controls, listing filings, and investor relations

Value creation depends on measurable operating and reporting improvements, not a change in company name or concept.

One Listed Platform, Two Growth Engines

The education business provides the operating base while AICT expands product scope and investment capacity



Education Technology

Hong Kong school customers, STEM courses, hardware, and competition operations

AICT

AI compute infrastructure, AI Agent operations, and commercial settlement

Integrated Operating Model

The education business provides established customers and cash flow. AICT adds higher-growth compute and Agent service revenue.

IDEA Tech Hong Kong Education Business

Founded in 2018, focused on STEM and technology education solutions



Operating Entity

ASK Idea (Hong Kong) Limited

350+

Hong Kong schools served
Management materials

5,000+

Students reached
Management materials

5 markets

Hong Kong, Malaysia,
Taiwan
South Korea and Thailand

Core Services

- STEM training and online courses
- Education hardware and software sales
- Large technology competition operations
- Drone, robotics, and AI course development
- Technology study programs and regional distribution

IDEA Tech Operating Base

School relationships, product distribution rights, and competition operations form the existing business base

School Coverage

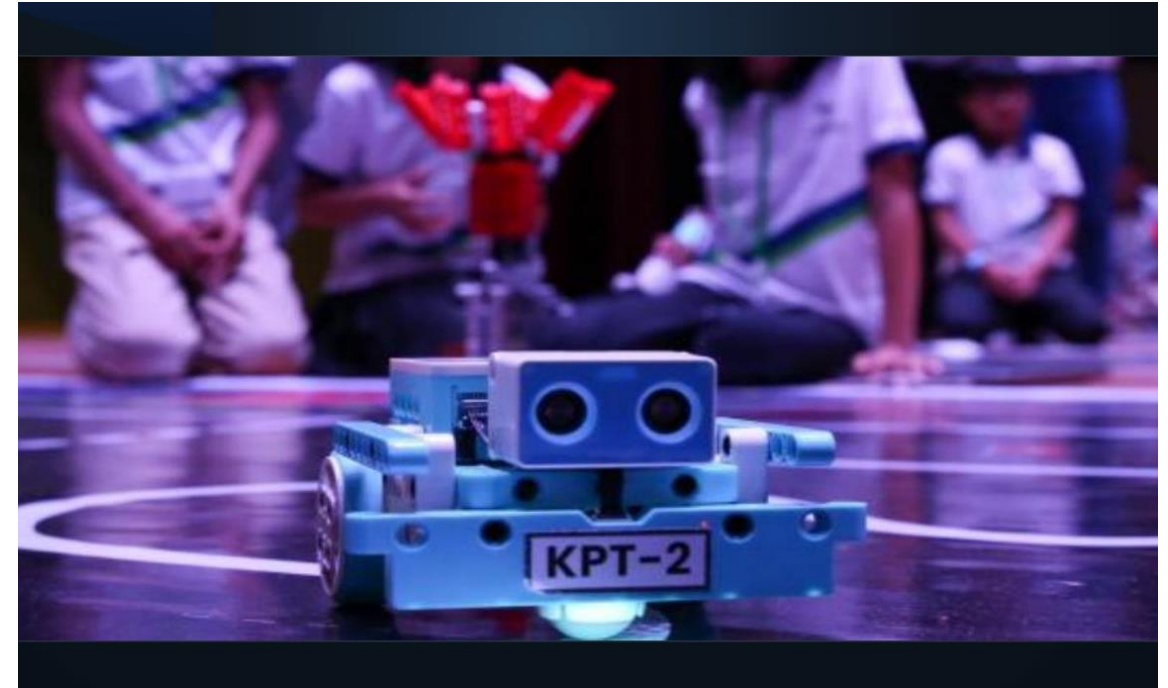
Project materials report relationships with more than 350 schools and over 50% penetration among priority schools.

Distribution and Products

Project materials disclose distribution or exclusive authorization for education drones and competitive robotics products.

Competition Network

Drone programming, technology competitions, and RoboMaster events connect schools, students, and hardware brands.



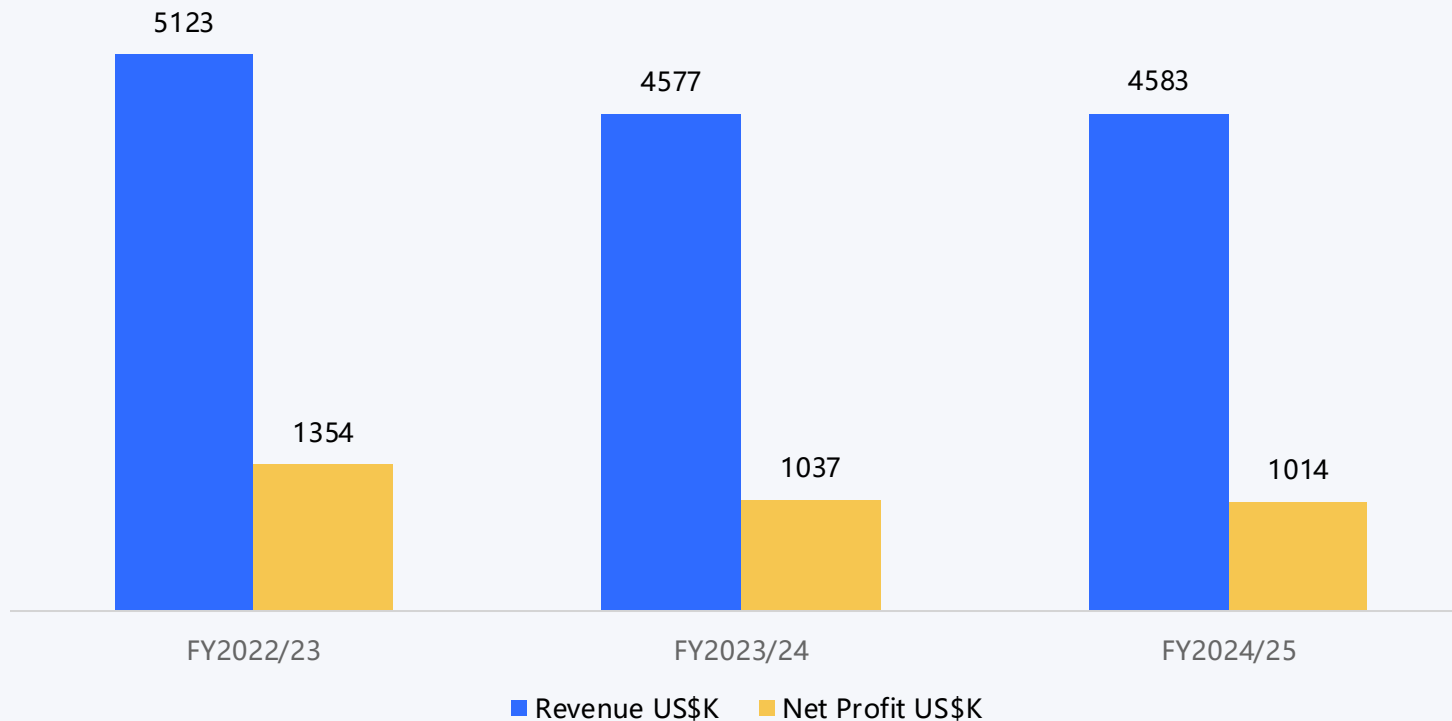
75%

Annual returning-customer rate
Management materials

Diligence should verify customer lists, authorization periods, renewal rates, and concentration.

IDEA Tech Historical Performance

Profitable in each of the past three fiscal years, with revenue between US\$4.6M and US\$5.1M



Three-Year Total

US\$14.28M

Revenue

US\$3.41M

Net Profit

Observation

Profit remained positive, but revenue has not returned to the FY2022/23 level. Growth after the AICT injection requires new contracts and compute delivery.

Xavvi AICT Business Model

Compute infrastructure supports AI Agent production. Agents serve real commercial transactions



Revenue Streams

Compute Service Fees

Agent Subscriptions and Operations

Brand Project Service Revenue

Network and Settlement Fees

Compute demand must come from real business volume. Revenue requires contracts, delivery, utilization, and accounting recognition.

AICT Product and Operating Loop

Xavvi links compute, Agent workflows, and commercial transactions in one measurable operating system

Customers

Global Merchants

Creators / Influencers

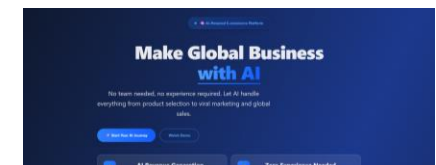
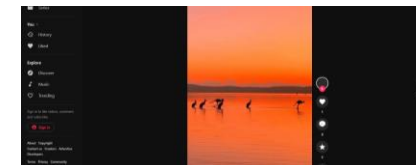
Brand SPVs / Asset Owners

Individuals / Operating Teams

Operating Flow

- | | | |
|-------|-------------------------------------|--|
| 01 | Authorization and Identity | Record permissions among merchants, influencers, Agents, and wallets |
| <hr/> | | |
| 02 | Tasks and Production | Agents use compute to create content, media assets, and operating actions |
| <hr/> | | |
| 03 | Transactions and Attribution | Orders, channels, customers, and content performance enter one data flow |
| <hr/> | | |
| 04 | Payments and Settlement | Contract rules govern collection, revenue sharing, reconciliation, and audit records |
| <hr/> | | |

Current Product Interfaces



IDTL Core Transaction Structure

One IDTL represents 10,000 shares. Planned issuance is 1,000 IDTL for 10,000,000 shares



Total Issuance

1,000 IDTL

1,000 IDTL x 10,000 shares each = 10,000,000 shares

After share delivery, NURWA burns the corresponding IDTL RWA proof under the agreed process to prevent duplication with shares in the brokerage account.

Core Financing Terms

IDTL will be issued on NURWA as RWA tokens, with 1,000 tokens in total

1,000

Total IDTL issuance

10,000

Shares represented by each IDTL

US\$28,000

Subscription amount per IDTL

US\$28M

Target financing amount

Minimum
Subscription

1 IDTL

10,000 shares x US\$2.80 = US\$28,000

Partner Allocation

1 : 1 Warrant

Each IDTL includes warrants for 10,000 shares

Target Exercise Timing

IPO + 90 Days

Exercise price: US\$4.00 per share

IDTL and Share Delivery

On day 3 after the IPO, dedicated staff assist with brokerage account setup. The listed company delivers the shares, then the corresponding IDTL RWA proof is burned.

Capital and Share Structure per IDTL

Minimum subscription is one token. Before listing, each IDTL records rights to 10,000 shares

Stage	Shares / Warrants	Price per Share	Cash Payment	Potential Total Shares
Subscribe for 1 IDTL	Rights to 10,000 shares	US\$2.80	US\$28,000	Rights to 10,000 shares
Warrant Allocation	Warrants for 10,000 shares	No initial exercise payment	US\$0	Still 10,000 shares
Exercise after conditions are met	Additional 10,000 shares	US\$4.00	US\$40,000	20,000 shares
Total after full exercise	20,000 shares	Average US\$3.40	US\$68,000	20,000 shares

Key Point

One IDTL costs US\$28,000 and represents rights to 10,000 shares. Full warrant exercise brings total cash paid to US\$68,000 and total shares to 20,000.

Capital Formation from This Round and Warrants

Initial financing and future warrant exercise are separate stages

Initial Closing

US\$28M

1,000 IDTL x US\$28,000

Full Future Warrant Exercise

Up to US\$40M

1,000 IDTL represents 10M warrants x US\$4.00

Potential Total Cash

Up to US\$68M

US\$40M is generated only if all warrants are validly exercised



What Must Support the US\$100+ Share Price Target

The long-term target requires operating performance, capital structure, and market valuation

Operating Evidence

Compute contracts / backlog

Capacity, utilization, gross margin

Agent customers, retention, volume

Education cash flow and growth

Capital Market Conditions

Issued and diluted shares

Warrant, option, and financing dilution

Public float and liquidity

Sector valuation multiples and market window

Reporting and Delivery

Audit and disclosure

US public company controls

Integration and talent retention

Customer delivery and capital investment

Management Target

US\$100+ is not the valuation conclusion for this round and is not a return forecast. It must be supported by earnings per share, quality of growth, and fully diluted shares.

Use of Proceeds

Proceeds are intended to support acquisition and listing work, AI compute, AICT commercialization, and IDEA Tech growth

Acquisition and Listing Preparation

Acquisition execution, audit, legal work, filings, internal controls, and investor relations

AI Compute Infrastructure

Compute resources, nodes, networks, data center partnerships, and delivery capacity

AICT Product and Commercialization

Agent products, customer integration, content production, operations, and settlement systems

IDEA Tech Growth

Growth in Hong Kong education, online courses, and Southeast Asian markets

Final transaction documents will define the amounts and allocation percentages

SEC Filing: Proposed Symbol IDTL

The F-1 filing for Idea Tech Holding Limited can be verified on SEC EDGAR

SEC EDGAR

Post-Effective Amendment No. 1 to Form F-1

Filed: 2025-11-12

Registration No. 333-289411

SEC Filing Cover

As filed with the U.S. Securities and Exchange Commission on November 12, 2025.
Registration No. 333-289411

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

POST EFFECTIVE
AMENDMENT NO. 1
TO
FORM F-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Idea Tech Holding Limited
(Exact name of registrant as specified in its charter)

Cayman Islands	8200	Not Applicable
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

Room 721, 7/F Cyberport One,
100 Cyberport Road,
Pokfulam, Hong Kong
(+852) 2563 3018

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Cogency Global Inc.
122 East 42nd Street, 18th Floor
New York, NY 10168
+1 (212) 947-7200

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a Copy to:

William S. Rosenblatt, Esq.	Fane Yin, Esq.
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Proposed Symbol

IDTL

NASDAQ CAPITAL MARKET

Company	Idea Tech Holding Limited
Filing	Form F-1 • 333-289411 • CIK 0002045440
Conclusion	The proposed symbol appears in the public SEC filing

Excerpt from SEC Filing

Prior to this Offering, there has been no public market for our Ordinary Shares. We have applied to list our Ordinary Shares on the Nasdaq Capital Market under the symbol “IDTL.” The closing of this Offering is contingent upon the final approval from Nasdaq. There is no guarantee or assurance that our Ordinary Shares will be approved for listing on the Nasdaq Capital Market or that the Offering will be closed.

Status

The filing and proposed symbol do not indicate final Nasdaq listing approval or that the shares are currently trading.



XAVVI × IDEA TECH

Creating Value Through Operating Performance

Round Target

1,000 IDTL, 10,000 shares each, US\$28M, 1:1 warrants

Next steps: open the data room, confirm subscription interest, and execute definitive documents

Partner-Only Round

US\$28,000 / IDTL

Minimum subscription: 1 IDTL

10,000 shares + 10,000 warrants