
THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

If you are in any doubt as to any aspect of this circular or as to the action to be taken, you should consult your stockbroker or other registered dealer in securities, bank manager, solicitor, professional accountant or other professional advisor.

If you have sold or transferred all your shares in **EPS Creative Health Technology Group Limited**, you should at once hand this circular and the accompanying form of proxy to the purchaser or the transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

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EPS Creative Health Technology Group Limited

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 3860)

PROPOSED CHANGE OF AUDITOR AND NOTICE OF EXTRAORDINARY GENERAL MEETING

A notice convening the EGM (as defined herein) to be held at 35/F, Dah Sing Financial Centre, 248 Queen's Road East, Wanchai, Hong Kong at 9:30 a.m. on Friday, 28 February 2025 is set out on pages 5 to 6 of this circular. A form of proxy for use at the EGM is enclosed with this circular.

Whether or not you are able to attend and vote at the EGM, you are requested to complete and sign the accompanying form of proxy in accordance with the instructions printed thereon and deposit the same at the office of Hong Kong branch share registrar and transfer office of the Company, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours (i.e 9:30 a.m. on Wednesday, 26 February 2025) before the time appointed for holding the EGM or any adjournment thereof. Completion and return of the form of proxy will not preclude you from attending and voting in person at the EGM or any adjournment thereof should you so wish and, in such event, the instrument appointing the proxy shall be deemed to be revoked.

11 February 2025

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DEFINITIONS

In this circular, unless the context otherwise requires, the following expressions shall have the following meanings:

“Articles of Association”	the articles of association of the Company as amended and restated from time to time
“Audit Committee”	the audit committee of the Company
“Board”	the board of Directors
“Company”	EPS Creative Health Technology Group Limited, a company incorporated in the Cayman Islands with limited liability and its Shares are listed on the Main Board of the Stock Exchange
“Confucius International”	Confucius International CPA Limited, the new auditor proposed to be appointed by the Company subject to approval by the Shareholders at the EGM
“Director(s)”	the director(s) of the Company
“EGM”	the extraordinary general meeting of the Company to be convened and held at 35/F, Dah Sing Financial Centre, 248 Queen’s Road East, Wanchai, Hong Kong at 9:30 a.m. on Friday, 28 February 2025 (or any adjourned meeting thereof) for the purpose of considering, if thought fit, approving the resolution proposed in the EGM Notice
“EGM Notice”	the notice convening the EGM set out on pages 5 to 6 of this circular
“HK\$”	Hong Kong dollars, the lawfully currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“Share(s)”	ordinary share(s) of nominal value of HK\$0.01 each in the share capital of the Company
“Shareholder(s)”	holder(s) of the Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited

LETTER FROM THE BOARD



EPS Creative Health Technology Group Limited

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 3860)

Executive Directors:

Mr. Washikita Kenichiro (*Chairman and Chief Executive Officer*)

Mr. Miyano Tsumoru

Mr. Narumi Shoichi

Mr. Chiu Chun Tak

Ms. Du Yao

Mr. Liang Fei

Non-executive Directors:

Mr. Uematsu Takahiro

Mr. Yan Ping

Independent Non-executive Directors:

Mr. Chan Cheuk Ho

Mr. Choi Koon Ming

Mr. Saito Hironobu

Ms. Zhang Cuiping

Registered office:

Cricket Square, Hutchins Drive

P.O. Box 2681, Grand

Cayman, KY1-1111

Cayman Islands

*Head office and principal place of
business in Hong Kong:*

Flat A, 17/F., Gemstar Tower

23 Man Lok Street

Hung Hom, Kowloon Hong Kong

11 February 2025

To the Shareholders,

Dear Sir or Madam,

PROPOSED CHANGE OF AUDITOR AND NOTICE OF EXTRAORDINARY GENERAL MEETING

INTRODUCTION

The purpose of this circular is to provide you with information regarding the resolution to be proposed at the EGM in respect of the appointment of Confucius International as the auditor of the Company and to give you notice of the EGM.

PROPOSED CHANGE OF AUDITOR

Reference is made to the announcement of the Company dated 28 January 2025 in relation to the change of the auditor of the Company.

LETTER FROM THE BOARD

As disclosed in the said announcement, Deloitte Touche Tohmatsu (“**Deloitte**”) has resigned as the auditor of the Company with effect from 28 January 2025 as Deloitte was not able to reach a consensus with the Company on the audit fee for the year ending 31 March 2025.

Deloitte has confirmed in writing that, save as disclosed above, there are no matters that should be brought to the attention of the Shareholders. The Board and the Audit Committee have also confirmed that save for Deloitte and the Company not being able to reach a consensus on the audit fee as mentioned above, there is no disagreement between Deloitte and the Company and they are not aware of any unresolved matters between the Company and Deloitte, and there are no other matters or circumstances in connection with Deloitte’s resignation that need to be brought to the attention of the Shareholders.

With the recommendation of the Audit Committee, the Board has resolved to appoint Confucius International as the new auditor of the Company to fill the casual vacancy following the resignation of Deloitte and to hold office until the next following annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Confucius International as the new auditor of the Company, including but not limited to (i) the audit proposal of Confucius International; (ii) its reputation in the market and resources; (iii) its industry knowledge, experience and technical competence in handling audit works for companies listed on the Stock Exchange; (iv) the appropriateness of the audit fees proposed by Confucius International taking into account (a) its reputation, qualifications, experience and its proposed annual scope, terms of engagement and other arrangements; (b) the audit fees proposed by other firms; and (c) the Company’s size, complexity and risk profile; (v) its independence from the Group and objectivity; and (vi) the relevant guidelines issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has assessed and considered Confucius International independent, competent and capable (in terms of manpower, expertise, time and other resources) to perform a high quality audit, and hence eligible and suitable to act as the new auditor of the Company, and the audit fees proposed by Confucius International are commensurate with the extent of audit work required. The Board and the Audit Committee are of the view that the change of auditor of the Company would maintain the audit quality, enhance the cost-effectiveness and efficiency of the Company’s annual audit, will not have any material impact on the release of annual results of the Group for the year ending 31 March 2025, and is in the interest of the Company and the Shareholders as a whole.

Accordingly, the Board proposes to seek the approval of the Shareholders at the EGM in relation to the appointment of Confucius International as the new auditor of the Company pursuant to the Articles of Association. The appointment of Confucius International as the new auditor of the Company shall come into effect upon approval of the Shareholders at the EGM.

EGM AND PROXY ARRANGEMENT

The EGM Notice is set out on pages 5 to 6 of this circular.

LETTER FROM THE BOARD

Pursuant to the Listing Rules, any vote of Shareholders at a general meeting must be taken by poll except where the chairman decides to allow a resolution relating to a procedural or administrative matter to be voted on by a show of hands. An announcement on the poll results will be published by the Company after the EGM in the manner prescribed under the Listing Rules.

Whether or not you are able to attend the EGM, you are requested to complete and sign the enclosed form of proxy for use at the EGM in accordance with the instructions printed thereon and return it to the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours before the time appointed for the EGM (i.e. not later than 9:30 a.m. on Wednesday, 26 February 2025) or the adjourned meeting (as the case may be). Completion and return of the form of proxy will not preclude shareholders from attending and voting in person at the EGM or any adjournment thereof (as the case may be) if they so wish. In such an event, the instrument appointing a proxy will be deemed to be revoked.

To the best of the Directors' knowledge, information and belief, having made reasonable enquiries, the Directors confirm that no Shareholder is required to abstain from voting at the EGM.

CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Tuesday, 25 February 2025 to Friday, 28 February 2025 (both days inclusive) for determining the identity of the Shareholders who are entitled to attend and vote at the EGM and the record date for such purpose is on Friday, 28 February 2025. No transfer of Shares will be registered during the book closure period. In order to be eligible to attend and vote at the EGM, unregistered holders of the Shares should ensure that all transfer forms accompanied by the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration not later than 4:30 p.m. on Monday, 24 February 2025.

RECOMMENDATION

The Directors consider that the appointment of Confucius International as the new auditor of the Company referred to in this circular is in the best interests of the Company and its Shareholders and recommend the Shareholders to vote for the relevant resolution set out in the EGM Notice.

Yours faithfully,
By order of the Board
EPS Creative Health Technology Group Limited
Miyano Tsumoru
Executive Director

NOTICE OF EXTRAORDINARY GENERAL MEETING



EPS Creative Health Technology Group Limited

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 3860)

BY GIVEN that the extraordinary general meeting (the “EGM” or the “Meeting”) of the shareholders (the “Shareholders”) of EPS Creative Health Technology Group Limited (the “Company”) will be held at 9:30 a.m. on Friday, 28 February 2025 at 35/F, Dah Sing Financial Centre, 248 Queen’s Road East, Wanchai, Hong Kong for the purpose of considering and, if thought fit, passing the following resolution:

ORDINARY RESOLUTION

“**THAT** Confucius International CPA Limited be and is hereby appointed as the auditor of the Company with immediate effect and to hold office until the conclusion of the next annual general meeting of the Company, and that the board of directors of the Company be and is hereby authorised to fix their remuneration.”

By order of the Board

EPS Creative Health Technology Group Limited

Miyano Tsumoru

Executive Director

Hong Kong, 11 February 2025

Notes:

1. Any Shareholders entitled to attend and vote at the EGM is entitled to appoint one or more proxies to attend and subject to the provisions of the Articles of Association, to vote on his/her/its behalf. A proxy need not be a Shareholder but must be present in person at the EGM to represent the Shareholder. If more than one proxy is so appointed, the appointment shall specify the number and class of Shares in respect of which each such proxy is so appointed. On a poll, votes may be given either personally or by proxy.
2. Whether or not Shareholders intend to attend the EGM in person, they are requested to complete, sign and return the accompanying form of proxy in accordance with the instructions printed thereon. Completion and return of a form of proxy will not preclude a Shareholder from attending and voting in person at the EGM or any adjournment thereof, should he/she/it so wishes.
3. In order to be valid, the form of proxy, together with a power of attorney or other authority, if any, under which it is signed, or a certified copy of such power or authority must be deposited at the Company’s Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not less than 48 hours (i.e 9:30 a.m. on Wednesday, 26 February 2025) before the time appointed for holding the EGM or any adjournment thereof.

NOTICE OF EXTRAORDINARY GENERAL MEETING

4. In the case of joint holders of Shares, any one of such joint holders may vote at the EGM, either personally or by proxy, in respect of such Shares as if he/she/it was solely entitled thereto, but if more than one of such joint holders be present at the EGM personally or by proxy, that one of the said persons so present whose name stands first on the register of members in respect of such Shares shall alone be entitled to vote in respect thereof.
5. For determining Shareholders' entitlement to attend and vote at the EGM, the transfer books and the register of members of the Company will be closed from Tuesday, 25 February 2025 to Friday, 28 February 2025 (both days inclusive), during which period no transfer of Shares will be effected, and the record date for such purpose is on Friday, 28 February 2025. In order to establish the right to attend and vote at the EGM, all transfer of Shares, accompanied by the relevant share certificates, must be lodged with the Company's Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration no later than 4:30 p.m. on Monday, 24 February 2025.
6.
 - (a) Subject to paragraph (b) below, if a tropical cyclone warning signal No. 8 or above or "extreme conditions" caused by super typhoons is expected to be hoisted or a black rainstorm warning signal is expected to be in force at any time after 7:00 a.m. on the date of the EGM, the EGM will be postponed and Shareholders will be informed of the date, time and venue of the postponed EGM by an announcement posted on the respective websites of the Company and the Stock Exchange.
 - (b) If a tropical cyclone warning signal No. 8 or above or "extreme conditions" caused by super typhoons or a black rainstorm warning signal is lowered or cancelled 3 hours before the time appointed for holding the EGM and where conditions permit, the EGM will be held as scheduled.
 - (c) The EGM will be held as scheduled when an amber or red rainstorm warning signal is in force. After considering their own situations, Shareholders should decide on their own whether or not they would attend the EGM under any bad weather condition and if they do so, they are advised to exercise care and caution.

As at the date of this notice, the executive Directors are Mr. Washikita Kenichiro, Mr. Miyano Tsumoru, Mr. Narumi Shoichi, Mr. Chiu Chun Tak, Ms. Du Yao and Mr. Liang Fei; the non-executive Directors are Mr. Uematsu Takahiro and Mr. Yan Ping; and the independent non-executive Directors are Mr. Chan Cheuk Ho, Mr. Choi Koon Ming, Mr. Saito Hironobu and Ms. Zhang Cuiping.