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SIS INTERNATIONAL HOLDINGS LIMITED

新龍國際集團有限公司*

(Incorporated in Bermuda with limited liability)

(Stock code: 00529)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO PROPOSED CHANGE OF AUDITOR

References are made to the announcement of SiS International Holdings Limited (the “Company”, together with its subsidiaries, the “Group”) dated 21 April 2026 (the “Announcement”) and circular dated 28 April 2026 (the “Circular”) in relation to the proposed change in auditor. Unless the context requires otherwise, capitalised terms used in this announcement shall have the same meanings as those defined in the Announcement.

As disclosed in the Announcement, Deloitte will retire as the auditor of the Company upon expiration of its current term of office at the conclusion of the Forthcoming AGM to be held in June 2026 and it is proposed to appointed EY Hong Kong as the new auditor of the Company following the retirement of Deloitte. The Audit Committee, after having discussion with Deloitte, regarding the alignment of the auditor of the Company and that of its major subsidiary will enhance the efficiency and effectiveness of the audit of the Group, is satisfied that all these underlying reasons leading to Deloitte’s retirement have been disclosed in the Announcement. The Company would like to provide supplementary information as below.

The Audit Committee has reviewed EY Hong Kong’s proposal and has performed due assessment as below on the independence, competence and capability of EY Hong Kong to perform high quality audits of the Company, with regard to section 2, particularly paragraph 2.2.4, of the Guidelines for Effective Audit Committee — Selection, Appointment and Reappointment of Auditors (the “Guide”) issued by the Accounting and Financial Reporting Council (“AFRC”):

Governance and leadership

EY Hong Kong has been established in Hong Kong for more than 45 years with network firms covering over 150 countries and over 403,000 staff globally. The Audit Committee has reviewed the corporate profile and the relevant policies in quality management regarding governance and leadership of EY Hong Kong and is satisfied that EY Hong Kong’s governance structure and leadership oversight are effective in ensuring the delivery of a high-quality, independent and rigorous audit.

Compliance with relevant ethical requirements

EY Hong Kong confirmed that it has not provided ongoing non-audit services to the Group and that its key engagement executives have confirmed that they are independent of the Group. The Audit Committee concluded that EY Hong Kong meets all applicable independence and ethical requirements, and that neither EY Hong Kong nor its engagement personnel has any relationships or interests that would compromise their independence.

Industry knowledge and technical competence

EY Hong Kong is one of the big four international audit firms with scale and ability to deliver high standard audit service. The engagement team proposed by EY Hong Kong consists of 8 to 10 core team members including an engagement partner and an engagement quality control review partner who are both certified public accountant (practising) in Hong Kong and registered responsible persons for public interest entity engagement with AFRC and supported by taxation and information technology teams as well as valuation specialist together with component auditors in EY Thailand. The Audit Committee considered EY Hong Kong's experience with Hong Kong listed companies, including the qualifications and experience of the proposed engagement partner and team members, EY Hong Kong's internal quality control procedures, and its work on public interest entities. In addition, EY Hong Kong has experience with clients in the retail and trading sectors, hospitality sector as well as multinational companies operating across multiple jurisdictions.

Engagement performance

EY Hong Kong presented the proposed audit timeline, coordination arrangements with EY Thailand, team composition, and CVs of team members, which the Audit Committee reviewed. EY Hong Kong has proposed to hold audit planning meetings with management and Audit Committee and plan for opening balance testing in June 2026, pre-final audit procedures to be carried out from September to November 2026 and final audit fieldwork would be performed from January to March 2027. The timeline proposed by EY Hong Kong is not materially different from Deloitte's timeline in previous years.

EY Thailand has previously been supporting the Group for several years without any issue and will continue to be involved in the forthcoming audit. EY Thailand applies a consistent audit methodology supported by common quality standards and technology platforms, which facilitates coordination across jurisdictions and helps reduce duplication of effort and reporting time between the principal and component auditors.

In view of the audit proposal, timeline, staff resources allocation from EY Hong Kong, and past experience in working with EY Thailand, the Audit Committee was satisfied that the audit engagement team has sufficient resources, including expertise and time to perform high-quality audit and to handle the first-year audit without compromising audit quality.

Communication and interaction with the Audit Committee

Subject to its formal appointment, EY Hong Kong plans to maintain communication with the Audit Committee and the Company's management on the audit progress from time to time to ensure key audit matters will be properly addressed in a timely manner.

Audit inspection results and regulatory outcomes

EY Hong Kong has no sanctions or disciplinary actions in the last five years as evidenced by the AFRC's inspections of EY Hong Kong. The findings demonstrate EY Hong Kong's consistent adherence to professional standards, thereby mitigating the risk of deficiencies that could compromise audit quality. Hong Kong Institute of Certified Public Accountants records also indicated that the engagement partners and other key audit engagement team members maintain a pristine compliance history.

Accordingly, the Audit Committee was satisfied that EY Hong Kong is independent, competent and capable in providing high-quality audit service and related service to the Group, and engagement of EY Hong Kong would streamline the audit work and achieve the purpose of enhancing efficiency and effectiveness of audit of the Group.

Saved as disclosed above, all other information as set out in the Announcement remains unchanged and shall continue to be valid for all purposes. This announcement is supplemental to and should be read in conjunction with the Announcement and the Circular.

On behalf of the Board of
SIS INTERNATIONAL HOLDINGS LIMITED

Lim Kiah Meng

Chairman and Chief Executive Officer

Hong Kong, 3 June 2026

As at the date of this announcement, the executive directors are Mr. Lim Kiah Meng, Mr. Lim Hwee Hai, Madam Lim Hwee Noi, Mr. Lim Ee Ray, and Mr. Lim Yi Alex. The independent non-executive directors are Ms. Ng See Wai Rowena, Ms. Doe Julianne Pearl, and Ms. Chu Chung Yi.

** For identification purposes only*