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Qunabox Group Limited

趣致集團

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 0917)

SUPPLEMENTAL ANNOUNCEMENT CHANGE OF AUDITOR

References are made to the announcement of Qunabox Group Limited (the “**Company**”) dated April 23, 2026 (the “**Announcement**”) and the circular of the Company dated April 27, 2026 in relation to, among others, the change of auditor. Unless otherwise defined, capitalized terms used herein shall have the same meanings as those defined in the Announcement.

The Board would like to provide the following additional information in relation to the change of auditor of the Company.

KEY CONSIDERATIONS FOR EVALUATING AUDIT QUALITY BY THE AUDIT COMMITTEE

In evaluating the appointment of Zhonghui Anda CPA Limited (“**Zhonghui**”), the Audit Committee has considered a number of factors in assessing the appointment of the auditor in accordance with Section 2 of Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors published by the Accounting and Financial Reporting Council (the “**AFRC**”). Details of its evaluation are summarized as follows:

- (a) *Governance and leadership*: Zhonghui is a well-established Hong Kong Certified Public Accountants (“**CPAs**”) firm led by directors and managers with extensive audit experience and strong technical expertise. It has been established in Hong Kong for over 20 years, with strong network of international expertise covering China, Hong Kong and Los Angeles with over 3,000 staff members globally. The firm operates under a clear hierarchical structure comprising partners, directors, managers, and audit staff, with well-defined roles, responsibilities, and reporting lines to support the consistent delivery of high-quality audit services. The Managing Partner, who has over 25 years of experience in assurance and corporate advisory services and possesses in-depth knowledge of auditing standards, financial reporting requirements, the Listing Rules, and Anti-Money Laundering (“**AML**”) and Counter-Terrorist Financing (“**CTF**”) requirements, oversees Zhonghui’s overall System of Quality Management (“**SQM**”). This includes ensuring that accountability for audit quality is embedded across all directors, managers and audit staff, and monitoring whether personnel consistently exercise professional skepticism and comply with ethical requirements.

The Audit Committee has reviewed Zhonghui's organizational and governance structure and SQM and is satisfied that Zhonghui's governance and leadership arrangements safeguard the public interest in delivering a high-quality audit function;

- (b) *Compliance with relevant ethical requirements:* To the best of the knowledge and belief of the Audit Committee, Zhonghui is independent and has confirmed that it has no conflict of interest between its engagement and the Company's management. Zhonghui provides quality service and comply with all the requirements of Hong Kong Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, and independence assessment in accordance with the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants. Pursuant to the above and prior to the appointment as auditor of the Public Interest Entity engagement, Zhonghui conducts the following procedures, namely, (i) internal conflict check for all audit staff; and (ii) the independence assessment such as performing the necessary company searches and background searches so as to ensure no potential conflict of interest or threats to Zhonghui and the potential client. Zhonghui confirmed to the Audit Committee that there were no proposed non-audit services, financial or business relationships between the Company and Zhonghui, nor any personal relationships between the audit engagement team members and the Company that might impair the independence in the audit engagement.

The Audit Committee has reviewed Zhonghui's relevant policies in its quality management manual regarding ethical requirements (including integrity, objectivity and independence) and is satisfied with their effectiveness. The Audit Committee considered these factors in concluding that applicable ethical requirements applicable to the engagement have been appropriately addressed at the acceptance stage. Additionally, after making enquiries with the Company's management and conducting the background search of Zhonghui through online checking, inquiry and reviewing Zhonghui's brochure, the Audit Committee found no matters that would impair Zhonghui's independence and objectivity;

- (c) *Industry knowledge and technical competence:* The engagement team of Zhonghui is led by senior professional with over 20 years of audit experience in auditing listed companies. The team consists of engagement partner with around 20 years of audit experience, who previously worked at one of the Big Four accounting firms. The engagement quality control director also has around 20 years of audit experience and Big Four accounting firm background. The engagement senior manager possesses over 15 years of audit experience, including extensive experience with mainland China companies. All of them are qualified CPAs and with extensive audit experience for Hong Kong listed companies. The team possesses technical knowledge covering Hong Kong Financial Reporting Standards, the Listing Rules, the Companies Ordinance, and AML/CTF requirements, as well as extensive audit experience in the industry of the Company;

The Audit Committee has reviewed Zhonghui's profile and noted its experience in auditing over 90 listed companies across various industries, supported by a team of CPAs and experienced staff. In addition, the audit partner-in-charge also has over fifteen years of experience in auditing and assurance services for listed companies with international backgrounds across different industries including financial services, e-marketing services, manufacturing & retail, real estates and technology. Additionally, the Audit Committee discussed with Zhonghui and confirmed that it has sufficient competent staff to deliver a high-quality audit, taking into account their extensive industry knowledge and appropriate technical competence in companies with similar revenue recognition, as demonstrated by their respective track records. More specifically, Zhonghui has relevant experience auditing listed and non-listed companies with e-marketing and merchandise sales services business. Furthermore, after reviewing and discussing with Zhonghui on its audit plan and timeline, the Audit Committee is satisfied that, with adequate resources allocated, it would be sufficient to provide a quality audit with all the audit procedures completed on time;

- (d) *Engagement performance*: The Audit Committee has discussed with Zhonghui on its audit methodology and audit strategy, including the scope, timing and direction of the audit. The Audit Committee has also reviewed the proposed audit plan, including the allocation of approximately 3,900 budgeted audit hours by staff seniority, risk assessment approach, materiality thresholds, planned audit procedures, methodology and timetable, and confirmed that the audit plan is designed to comply with applicable auditing standards. Zhonghui confirmed that the audit engagement team will comprise, at a minimum, an audit partner-in-charge, a second partner as engagement quality reviewer, and approximately six to eight team members, including audit managers, audit seniors and juniors. The Audit Committee is satisfied that Zhonghui's engagement team comprises sufficient professionals with appropriate oversight, technical rigor, and execution capacity, and that the team configuration appropriately balances leadership, review, technical expertise, operational support, and time to perform a high-quality audit;
- (e) *Communication and interaction with the Audit Committee*: The Audit Committee is satisfied that Zhonghui has maintained or will maintain sufficient and effective two-way ongoing communication on auditing matters including but not limited to (i) meeting with the Company to discuss Zhonghui's competence and experience in auditing property development, audit methodology and potential significant matters prior to its appointment as auditor; (ii) meeting to discuss audit scope, audit approach, risk assessment, materiality and timetable at planning stage; and (iii) closing meeting to report to the Company its audit findings, significant judgements, any unresolved matters and preliminary audit opinion to relating to the consolidated financial statements, to facilitate the effective discussion on auditing matters; and
- (f) *Monitoring process*: The Audit Committee has conducted public searches on the websites of the relevant authorities, such as obtaining and reviewing the 2024-25 AFRC's Annual Inspection Report publicly issued by AFRC. With reference to the findings in the 2024-25 AFRC's Annual Inspection Report and the best knowledge of the Audit Committee, the Audit Committee is not aware of any disciplinary actions concerning Zhonghui regarding matters relating to integrity, objectivity and independence.

Based on the foregoing, the Audit Committee is satisfied that Zhonghui is independent, competent and capable to perform a high-quality audit for the Company.

To the best knowledge, belief and information of the Company, based on ongoing communication with Zhonghui up to the date of this announcement, the Company and the members of the Audit Committee have fully explained to Zhonghui the Company's latest business development and historical performance. Accordingly, Zhonghui is fully aware of the status of the Group and has committed to reserve necessary manpower and resources for a high-quality audit for the Company for 2026 based on the information provided by the Company.

All other information contained in the Announcement remains unchanged and continues to be valid for all purposes. This announcement is a supplement to, and should be read in conjunction with, the Announcement.

By order of the Board
Qunabox Group Limited
(趣致集團)

Ms. YIN Juehui

Chairwoman, Executive Director and Chief Executive Officer

Hong Kong
May 15, 2026

As at the date of this announcement, the Board comprises (i) Ms. YIN Juehui and Mr. HUANG Aihua as executive Directors; (ii) Mr. DAI Jianchun as non-executive Director; and (iii) Dr. CHE Lufeng, Mr. ZHU Lin and Dr. YANG Bo as independent non-executive Directors.