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UNIVERSE PRINTSHOP HOLDINGS LIMITED

環球印館控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8448)

CHANGE OF AUDITOR

This announcement is made by Universe Printshop Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 17.50(4) of the Rules (the “**GEM Listing Rules**”) Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company announces that BDO Limited (“**BDO**”) resigned as the auditor of the Company with effect from 4 April 2026.

In accordance with the mandatory requirements under the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants applicable to Public Interest Entities, the audit engagement partner from BDO shall not act in such roles for a period of more than seven cumulative years. Therefore, to enhance the independence and objectivity of the audit process, the Board and the audit committee of the Board (the “**Audit Committee**”) consider that the auditor of the Company should be rotated after an appropriate period of time, and that it would be in the best interest of the Company and its shareholders (the “**Shareholders**”) as a whole in changing the auditor of the Company.

BDO has confirmed in its letter of resignation dated 4 April 2026 that, save for the above, there are no other matters in connection with its resignation as auditor of the Company that needs to be brought to the attention of the Shareholders. The Board and the Audit Committee are not aware of any disagreements or unresolved matters between BDO and the Company, and that there are no other matters in respect of the resignation of BDO that need to be brought to the attention of the Shareholders.

The Board further confirmed that as at the date of this announcement, BDO has not commenced any audit work on the consolidated financial statements of the Group for the financial year ended 31 March 2026 (“FY2025/26”). Accordingly, it is expected that the change of auditor will not have any significant impact on the annual audit and the publication of annual results of the Group for the year ended 31 March 2026.

The Board would like to take this opportunity to express its sincere gratitude to BDO for its professional and quality services rendered to the Company during the past years.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation of the Audit Committee, HLB Hodgson Impey Cheng Limited (“HLB”) has been appointed as the new auditor of the Company with effect from 9 April 2026 to fill the casual vacancy following the resignation of BDO and to hold office until the conclusion of the next annual general meeting of the Company.

In the course of assessing the engagement of auditors to carry out the audit work for FY2025/26, the Company has obtained several audit fee quotations from professional audit firms, including, among others, BDO and HLB. In view of the ongoing challenging business environment and the Group’s financial performance, the Group has been cautiously managing its expenditure and proactively reducing its overall operating expenses. The Audit Committee has reviewed the audit fee quotations provided by the potential auditors and considered that the proposed audit fee of HLB is competitive.

The Board and Audit Committee have also taken into account a number of factors, including but not limited to the experience, competence, capability, manpower, time and resources of HLB. The Audit Committee has considered a number of factors in assessing the appointment of HLB as the auditor of the Company, including but not limited to (i) audit plan for FY2025/26; (ii) the competence and quality of HLB, including its resources, knowledge and experience in handling audit work for companies listed on the Stock Exchange, as well as its familiarity with the requirements under the GEM Listing Rules and the Hong Kong Standards on Auditing and the Hong Kong Financial Reporting Standards; (iii) HLB offered a competitive audit fee together with its commitment to allocating sufficient resources to perform the Company’s audit work in a manner that ensures audit quality is not compromised; (iv) HLB’s independence and objectivity; (v) its market reputation and track record; (vi) its resources and capability to complete the audit work within the stipulated schedule; (vii) the relevant guidelines and guidance notes issued by the Accounting and Financial Reporting Council; and (viii) the Group has engaged HLB to perform audit engagement in recent period and has appreciated their professionalism and efficiency.

Based on the above, the Audit Committee has concluded that HLB is independent, competent and capable of performing a high-quality audit and is eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are of the view that the change of auditor would maintain audit quality, enhance corporate governance and independence, enable the Company to carry out more effective cost control to better support its future business development and is in the best interests of the Company and the Shareholders as a whole.

The Board would like to express its warm welcome to HLB on its appointment as the auditor of the Company.

On behalf of the Board
Universe Printshop Holdings Limited
Wong Chun Kwok
Executive Director

Hong Kong, 9 April 2026

As at the date of this announcement, the executive Directors are Mr. Lam Shing Tai, Ms. Li Shuang, Mr. Kao Jung, Mr. Li Zhenwu and Mr. Wong Chun Kwok and the independent non-executive Directors are Mr. Lau Jing Yeung William, Mr. Ho Kar Ming and Ms. So Shuk Wan.

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.

This announcement will remain on the “Latest Listed Company Information” page of the Stock Exchange’s website at www.hkexnews.hk for at least 7 days from the date of its posting. This announcement will also be published on the Company’s website at www.uprintshop.com.