

**THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION**

If you are in any doubt about this circular or as to the action to be taken, you should consult your licensed securities dealer, registered institution in securities, bank manager, solicitor, professional accountant or other professional adviser.

If you have sold or transferred all your shares in **Universe Printshop Holdings Limited**, you should at once hand this circular and the enclosed form of proxy to the purchaser or the transferee or to the bank, licensed securities dealer, registered institution in securities, or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

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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)**

**(1) PROPOSED CHANGE OF AUDITOR;  
AND  
(2) NOTICE OF EXTRAORDINARY GENERAL MEETING**

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A notice convening the extraordinary general meeting of Universe Printshop Holdings Limited to be held at Unit D, 8/F, Southeast Industrial Building, No. 611-619 Castle Peak Road, Tsuen Wan, New Territories, Hong Kong on Friday, 22 May 2026 at 11:00 a.m. is set out on pages 8 to 9 of this circular. A form of proxy for use at the extraordinary general meeting is enclosed with this circular. Whether or not you are able to attend such meeting, you are requested to complete and sign the accompanying form of proxy in accordance with the instructions printed thereon and return it, together with the power of attorney or other authority (if any) under which it is signed or a certified copy of the power of attorney or authority, to the Company's Hong Kong branch share registrar, 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 holding such meeting (i.e. not later than 11:00 a.m., Hong Kong time, on Wednesday, 20 May 2026) or any adjourned meeting thereof (as the case may be).

Completion and return of the form of proxy will not preclude you from attending and voting in person at such meeting or any adjourned meeting thereof (as the case may be) should you so wish.

This circular will remain on the website of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) on the "Latest Listed Company Information" page for at least 7 days from the date of its posting and on the Company's website at [www.uprintshop.com](http://www.uprintshop.com).

4 May 2026

## CHARACTERISTICS OF GEM

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board of the Stock Exchange and no assurance is given that there will be a liquid market in the securities traded on GEM.

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## DEFINITIONS

*In this circular, the following expressions have the following meaning unless the context otherwise requires:*

“Announcement”	the announcement of the Company dated 9 April 2026 in relation to, among other things, the change of auditor;
“Articles of Association”	the articles of association of the Company as amended, restated, supplemented or modified from time to time;
“Audit Committee”	the audit committee of the Board;
“BDO”	BDO Limited;
“Board”	the board of Directors;
“Clarification Announcement”	the announcement of the Company dated 30 April 2026 to clarify certain information contained in the Announcement;
“Company”	Universe Printshop Holdings Limited, an exempted company incorporated in the Cayman Islands with limited liability and the Shares of which are listed on GEM (stock code: 8448);
“Director(s)”	director(s) of the Company;
“EGM”	the extraordinary general meeting of the Company to be held at Unit D, 8/F, Southeast Industrial Building, No. 611-619 Castle Peak Road, Tsuen Wan, New Territories, Hong Kong on Friday, 22 May 2026 at 11:00 a.m., the notice of which is set out on pages 8 to 9 of this circular, or any adjourned meeting thereof;
“GEM”	GEM of the Stock Exchange;
“GEM Listing Rules”	the Rules Governing the Listing of Securities on GEM;
“HLB”	HLB Hodgson Impey Cheng Limited;
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong;

## DEFINITIONS

“Hong Kong”	the Hong Kong Special Administrative Region of the Peoples’ Republic of China;
“Share(s)”	ordinary share(s) of par value of HK\$0.01 each in the share capital of the Company;
“Shareholder(s)”	the holder(s) of Share(s); and
“Stock Exchange”	The Stock Exchange of Hong Kong Limited.

LETTER FROM THE BOARD

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)

*Executive Directors:*

Mr. LAM Shing Tai

(Chairman and Chief Executive Officer)

Ms. LI Shuang

Mr. KAO Jung

Mr. LI Zhenwu

Mr. WONG Chun Kwok

*Independent non-executive Directors:*

Mr. LAU Jing Yeung William

Mr. HO Kar Ming

Ms. SO Shuk Wan

*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:*

Unit D, 8/F

Southeast Industrial Building

No. 611-619 Castle Peak Road

Tsuen Wan, New Territories

Hong Kong

4 May 2026

*To the Shareholders*

Dear Sir or Madam,

**(1) PROPOSED CHANGE OF AUDITOR;  
AND**

**(2) NOTICE OF EXTRAORDINARY GENERAL MEETING**

**INTRODUCTION**

The purpose of this circular is to provide you with all the information reasonably necessary to enable you to make an informed decision on whether to vote for or against the proposed resolutions at the EGM for the proposed appointment of HLB as the Company's auditor and to give you a notice of the EGM.

A notice convening the EGM setting out the details of the resolutions to be proposed at the EGM is set out on pages 8 to 9 of this circular.

**PROPOSED CHANGE OF AUDITOR**

Reference is made to the Announcement and the Clarification Announcement.

## LETTER FROM THE BOARD

As disclosed in the Announcement and the Clarification Announcement, BDO resigned as the auditor of the Company with effect from 4 April 2026, as the Company and BDO could not reach a consensus on the audit fee for the financial year ended 31 March 2026. In addition, the Board and the Audit Committee considered that the auditor of the Company shall be rotated after an appropriate period of time to enhance the independence and objectivity of the audit process and in accordance with the requirements under the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants applicable to Public Interest Entities. To fill the vacancy, the Company appointed HLB as auditor on 9 April 2026 with the recommendation of the Audit Committee and as approved by the Board. For details of the chronology of events leading to the change of auditor and the Board's assessment on the auditor, please refer to the Announcement and the Clarification Announcement.

As the Company and BDO could not agree on the audit fee, the Company confirmed in writing the intention of discontinuance of BDO's audit service and BDO subsequently tendered their formal resignation letter on 4 April 2026. According to Frequently Asked Questions FAQ16 recently updated by the Stock Exchange in April 2026, the resignation of BDO is deemed to be requested or initiated by the Company which may amount to a removal of the auditor by the Company which requires shareholders' approval under the GEM Listing Rules. The Board, with the recommendation of the Audit Committee, proposes to appoint HLB as the new auditor of the Company to fill the vacancy following the resignation of BDO and to hold office until the conclusion of the next annual general meeting of the Company, subject to the ratification by Shareholders at the EGM.

As stated in the resignation letter of BDO dated 4 April 2026, BDO resigned as auditor of the Company as BDO was unable to agree the audit fee for the financial year ended 31 March 2026. BDO has confirmed in its resignation letter that, save for the above, there are no matters or circumstances in connection with its resignation that need to be brought to the attention of the Shareholders. The Board and the Audit Committee have also confirmed that, save for the disagreement on the audit fee, there are no other disagreements or unresolved matters between the Company and BDO in respect of the change of auditor.

The Audit Committee has considered a number of factors when recommending HLB as the auditor of the Company to the Board, including but not limited to the factors set out below:

- (i) Governance and leadership – HLB has been established in Hong Kong for 70 years. The Audit Committee is satisfied that HLB has in place a rigorous audit approach, with extensive experience in providing timely audit services with a commitment to quality;
- (ii) Compliance with relevant ethical requirements – HLB is committed to provide quality service and comply with all the requirements of HKSQM 1 Statement of Quality Management and Code of Ethics and they possess reputable standing in the market. The Audit Committee is satisfied that HLB's audit methodology is effective in ensuring that HLB delivers high quality, independent and rigorous audits;

## LETTER FROM THE BOARD

- (iii) Industry knowledge and technical competence – HLB serves numerous listed companies across different industries with a team of certified accountant staff and experienced staff. The Audit Committee also considered that the audit director in charge has nineteen years’ experience of auditing listed companies in different industries. The Audit Committee discussed with HLB and confirmed that they have sufficient competent staff to provide a high quality audit. In addition, the Audit Committee has reviewed and discussed with HLB about their audit plan and the audit timeline which would be sufficient to provide a quality audit;
- (iv) Engagement performance – The Audit Committee has discussed with HLB on its overall audit strategy which sets out a clear scope and direction of the audit. Having reviewed HLB’s audit strategy and profiles of the engagement director and team members, the Audit Committee is satisfied that the audit engagement team has sufficient resources, including expertise and time to perform high quality audits;
- (v) Communication and interaction with the Audit Committee – The Audit Committee is satisfied that the communication plan between HLB and the Audit Committee will facilitate effective discussions on auditing matters and maintain ongoing communications with HLB;
- (vi) Monitoring process – To the best knowledge of the Audit Committee, it is not aware of any behavior or activities from HLB that will threaten the integrity, objectivity and independence or adversely affect its quality of audit.

Based on the above, the Audit Committee has determined that HLB has met the regulatory requirements in terms of practice qualifications, professional competence, independence, and integrity and other relevant criteria.

The estimated audit fee for the financial year ended 31 March 2026 is HK\$720,000, which is determined with reference to the proposed audit scope, the Company’s current size, complexity and risk profile and the expected level of effort and timeline of the audit, and on the assumption that there will be no material change to the Company’s business. The above estimated audit fees do not include out-of-pocket expenses on a reimbursement basis.

The Board and the Audit Committee are of the view that the discontinuance with BDO and the appointment of HLB as the auditor of the Company enable the Company to carry out effective cost control and reduce overall operating expenses of the Company which is in the interest of the Company and the Shareholders as a whole.

## LETTER FROM THE BOARD

### GEM LISTING RULES IMPLICATIONS

Pursuant to Rule 17.100 of the GEM Listing Rules, (a) the Company must not remove its auditor before the end of the auditor's term of office without first obtaining Shareholders' approval at a general meeting; (b) the Company must send a circular proposing the removal of the auditor to the Shareholders with any written representations from the auditor not less than 10 business days before the general meeting; and (c) the Company must allow the auditor to attend the general meeting and make written and/or verbal representations to the Shareholders at the general meeting.

Pursuant to the Articles of Association, the Shareholders may by ordinary resolution remove an auditor at any time before the expiration of its term of office and shall by ordinary resolution at that meeting appoint another auditor in its stead for the remainder of its term.

In compliance with the GEM Listing Rules and the Articles of Association, the removal of BDO and appointment of HLB as auditor will be proposed at the EGM as ordinary resolutions.

### EGM AND PROXY ARRANGEMENT

The notice convening the EGM to be held at 11:00 a.m. on Friday, 22 May 2026 at Unit D, 8/F, Southeast Industrial Building, No. 611-619 Castle Peak Road, Tsuen Wan, New Territories, Hong Kong for the purpose of considering and, if thought fit, passing the resolutions as stated therein is set out on pages 8 to 9 of this circular.

A form of proxy for use in connection with the EGM is enclosed herewith and such form of proxy is also published on the websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and the Company at [www.uprintshop.com](http://www.uprintshop.com). Whether or not you are able to attend the meeting, you are requested to complete and return the enclosed form of proxy in accordance with the instructions printed thereon to the branch share registrar of the Company in Hong Kong, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible but in any event not later than 48 hours before the time appointed for the holding of the EGM (i.e. not later than 11:00 a.m. on Wednesday, 20 May 2026, Hong Kong time) or any adjourned meeting thereof. Completion and return of the form of proxy will not preclude you from attending and voting in person at the EGM (or any adjourned meeting thereof) should you so wish.

### VOTING AT THE EGM

Pursuant to Rule 17.47(4) of the GEM Listing Rules, any vote of Shareholders at a general meeting must be taken by poll except where the chairman, in good faith, decides to allow a resolution which relates purely to a procedural or administrative matter to be voted on by a show of hands. Accordingly, all the resolutions proposed at the EGM will be taken by way of poll. None of the Shareholders is required to abstain from voting at the EGM pursuant to the GEM Listing Rules and/or the Articles of Association.

## LETTER FROM THE BOARD

An announcement on the poll results will be made by the Company after the EGM on websites of the Stock Exchange at [www.hkexnews.hk](http://www.hkexnews.hk) and the Company at [www.uprintshop.com](http://www.uprintshop.com) in due course.

### CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Tuesday, 19 May 2026 to Friday, 22 May 2026, both days inclusive, during which period no transfer of Shares will be registered. For determining the entitlement of members of the Company to attend and vote at the EGM, all share transfer documents accompanied by the relevant share certificates must be lodged with the Company's branch share registrar Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong no later than 4:30 p.m. on Monday, 18 May 2026 for registration.

### RESPONSIBILITY STATEMENT

This circular, 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 circular 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 circular misleading.

### RECOMMENDATION

The Directors believe that the resolutions described in this circular are in the interests of the Company as well as the Shareholders as a whole. Accordingly, the Directors recommend the Shareholders to vote in favour of all the resolutions to be proposed at the EGM.

Yours sincerely,  
By order of the Board  
**Universe Printshop Holdings Limited**  
**Wong Chun Kwok**  
*Executive Director*

**NOTICE OF EXTRAORDINARY GENERAL MEETING**

**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)**

**NOTICE IS HEREBY GIVEN THAT** the extraordinary general meeting (the “EGM”) of Universe Printshop Holdings Limited (the “Company”) will be held at Unit D, 8/F, Southeast Industrial Building, No. 611-619 Castle Peak Road, Tsuen Wan, New Territories, Hong Kong on Friday, 22 May 2026 at 11:00 a.m. (or the adjournment thereof) for the purpose of considering and, if thought fit, passing with or without amendments, the following resolutions as ordinary resolutions:

**ORDINARY RESOLUTIONS**

1. to confirm, accept and ratify the resignation of BDO Limited as the auditor of the Company with effect from 4 April 2026;
2. to approve, confirm and ratify the appointment of HLB Hodgson Impey Cheng Limited as the auditor of the Company in place of BDO Limited with effect from 9 April 2026 until the conclusion of the forthcoming annual general meeting of the Company, and that the board of directors (the “Director(s)”) of the Company be and is hereby authorised to fix its remuneration.

By order of the Board  
**Universe Printshop Holdings Limited**  
**Wong Chun Kowk**  
*Executive Director*

Hong Kong, 4 May 2026

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

Unit D, 8/F  
Southeast Industrial Building  
No. 611-619 Castle Peak Road  
Tsuen Wan, New Territories  
Hong Kong

*Registered office:*  
Cricket Square  
Hutchins Drive  
P.O. Box 2681  
Grand Cayman, KY1-1111  
Cayman Islands

## NOTICE OF EXTRAORDINARY GENERAL MEETING

*Notes:*

1. All resolutions at the meeting will be taken by poll (except where the chairman decides to allow a resolution relating purely to a procedural or administrative matter to be voted on by a show of hands). The results of the poll will be published on the websites of the Stock Exchange and of the Company in accordance with the GEM Listing Rules.
2. A member entitled to attend and vote at the meeting convened by the above notice is entitled to appoint one or more proxy to attend and, subject to the provisions of the articles of association of the Company, vote in his stead. A proxy need not be a member of the Company. 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.

In the case of joint holders of a share, any one of such joint holders may vote, either in person or by proxy, in respect of such share as if he/she were solely entitled thereto; but if more than one of such joint holders are present at the meeting, whether in person or by proxy, the vote of the senior who tenders a vote shall be accepted to the exclusion of the votes of the other joint holders. For this purpose, seniority shall be determined by the order in which the names stand in the register of members of the Company in respect of the joint holding.

3. A form of proxy for use at the meeting is being despatched together with this notice. In order to be valid, the form of proxy duly completed and signed in accordance with the instructions printed thereon together with the power of attorney or other authority, if any, under which it is signed or a notarially certified copy thereof must be delivered to the office of the Company's Hong Kong branch share registrar, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not less than 48 hours before the time appointed for holding the meeting (i.e. not later than 11:00 a.m., Hong Kong time, on Wednesday, 20 May 2026) or any adjournment thereof.
4. The register of members of the Company will be closed from Tuesday, 19 May 2026 to Friday, 22 May 2026 (both days inclusive), during which period no transfer of shares of the Company will be registered. All transfer of the Company's shares together with the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong no later than 4:30 p.m. on Monday, 18 May 2026 in order for the holders of the shares to qualify to attend and vote at the EGM or any adjournment thereof. All holders of shares of the Company whose names appear on the register of members of the Company on Friday, 22 May 2026 will be entitled to attend, speak and vote at the EGM.

*As at the date of this notice, 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.*