JISHENG GROUP HOLDINGS LIMITED
吉盛集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8133)

CLARIFICATION ANNOUNCEMENT
CHANGE OF AUDITOR

CLARIFICATION ANNOUNCEMENT IN RELATION TO CHANGE OF AUDITOR

Reference is made to the announcement of Jisheng Group Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") dated 11 December 2025 in relation to, among other things, the change of auditor (the "**Announcement**"). Unless otherwise defined, capitalized terms used herein shall have the same meanings as those defined in the Announcement.

In response to an enquiry from The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"), the Board wishes to provide the following clarified information regarding the resignation of SFAI (H.K.) CPA Limited ("**SFAI**") and the appointment of CCTH CPA Limited ("**CCTH**") as the new auditor.

FURTHER INFORMATION ON THE REASONS FOR THE CHANGE OF AUDITOR

The Board wishes to clarify that the resignation of SFAI was a voluntary decision by SFAI following discussions with the Company, and did not constitute a removal. As set out in the resignation letter from SFAI dated 10 December 2025, the decision to tender its resignation was based on the following considerations:

- **Routine Internal Review Procedures:** The resignation was based on SFAI's internal review procedures, which include an annual consideration of whether to continue acting as the Group's auditor; and
- **Internal Resources and Workflows:** SFAI reached the decision after taking into account various factors, specifically its available internal resources in light of its current workflows.

Furthermore, SFAI has confirmed in its resignation letter that there are no matters in connection with its resignation that need to be brought to the attention of the holders of securities or creditors of the Company.

The Board and the Audit Committee also confirm that there are no other matters or circumstances in connection with the change of auditor that need to be brought to the attention of the shareholders of the Company. The Audit Committee and the Board considered the aforementioned factors and the availability of SFAI's internal resources in determining that a change of auditor was in the best interests of the Company and its shareholders.

By Order of the Board
Jisheng Group Holdings Limited
Woo Lan Ying
Chairman

Hong Kong, 8 May 2026

As at the date of this announcement, the executive Directors are Ms. Woo Lan Ying, Mr. Li Qizhi and Mr. Yang Yueyong, and the independent non-executive Directors are Ms. Leung Shuk Lan, Ms. Yuen Wai Man and Mr. Au Sui Keung Albert.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of The Stock Exchange of Hong Kong Limited 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 website of the Stock Exchange at www.hkexnews.hk on the "Latest Listed Company Information" page for at least 7 days from the date of its posting and on the website of the Company at www.jishenggroup.com.