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If you are in any doubt as to any aspect of this circular, you should consult a stockbroker or other registered dealer in securities, bank manager, solicitor, professional accountant or other professional adviser.

If you have sold or transferred all your shares in Palinda Group Holdings Limited (the “**Company**”), you should at once hand this circular and the accompanying form of proxy to the purchaser or the transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

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PALINDA GROUP HOLDINGS LIMITED

百利達集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8179)

**PROPOSED CHANGE OF AUDITOR
AND
NOTICE OF EXTRAORDINARY GENERAL MEETING**

A notice convening an extraordinary general meeting (the “**EGM**”) of the Company to be held at 10:00 a.m. on Wednesday, 18 November 2026 at Unit 306-A201, 3rd Floor, Harbour Centre, Tower 1, 1 Hok Cheung Street, Hunghom, Kowloon, Hong Kong is set out on pages 14 to 15 of this circular. Whether or not you are able to attend the EGM, you are requested to complete the accompanying form of proxy in accordance with the instructions printed thereon and return the same to the Hong Kong share registrar and transfer office of the Company, Union Registrars Limited, at Suites 3301-04, 33/F., Two Chinachem Exchange Square, 338 King’s Road, North Point, Hong Kong as soon as possible and in any event no later than 48 hours before the time appointed for holding of the EGM or any adjournment 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 and in such event, the form of proxy shall be deemed to be revoked.

This circular will remain on the GEM website at www.hkexnews.hk on the “Latest Company Announcements” page for seven (7) days from the date of its posting and on the Company’s website at www.palinda.com.

30 October 2026

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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 and no assurance is given that there will be a liquid market in the securities traded on GEM.

DEFINITIONS

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

“Announcement”	the announcement of the Company dated 26 October 2026 in relation to, among other things, proposed change of auditor
“Articles of Association”	the current articles of association of the Company
“Board”	the board of Director(s)
“Company”	Palinda Group Holdings Limited, a company incorporated in the Cayman Islands with limited liability and the issued Shares of which are listed on GEM
“Companies Act”	the Companies Act (as revised and amended from time to time) of the Cayman Islands
“Director(s)”	the director(s) of the Company for the time being
“EGM”	the extraordinary general meeting of the Company to be convened and held at Unit 306-A201, 3rd Floor, Harbour Centre, Tower 1, 1 Hok Cheung Street, Hunghom, Kowloon, Hong Kong on Wednesday, 18 November 2026 at 10:00 a.m. or any adjournment thereof
“GEM”	GEM operated by the Stock Exchange
“GEM Listing Rules”	the Rules Governing the Listing of Securities on GEM of the Stock Exchange
“Group”	the Company and its subsidiaries
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Issue Mandate”	the issue mandate proposed to be granted to the Directors at the AGM to allot, issue and deal with Shares not exceeding 20% of the total number of Shares in issue of the Company as at the date of passing the relevant resolution for approving the issue mandate

DEFINITIONS

“Latest Practicable Date”	27 October 2026, being the latest practicable date prior to the printing of this circular for the purpose of ascertaining certain information contained in this circular
“Main Board”	the stock market operated by the Stock Exchange prior to the establishment of GEM (excluding the options market) and which stock market continues to be operated by the Stock Exchange in parallel with GEM. For the avoidance of doubt, the Main Board excludes GEM
“Repurchase Mandate”	the repurchase mandate proposed to be granted to the Directors at the AGM to exercise the powers of the Company to repurchase fully paid Shares up to a maximum of 10% of the total number of Shares in issue of the Company as at the date of passing the relevant resolution for approving the repurchase mandate
“SFO”	the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) as amended, supplemented or otherwise modified from time to time
“Shareholder(s)”	holder(s) of the Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Takeovers Code”	The Codes on Takeovers and Mergers and Share Buybacks
“%”	per cent

LETTER FROM THE BOARD



PALINDA GROUP HOLDINGS LIMITED

百利達集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8179)

Executive Directors:

Ms. Huang Wei (*Chairlady*)

Mr. Dou Sheng

Independent non-executive Directors:

Mr. Wu Chi King

Mr. So Yat Chuen

Ms. Cheng Wai, Iris

Registered office:

Cricket Square

Hutchins Drive

PO Box 2681

Grand Cayman

KY1-1111

Cayman Islands

*Principal place of business
in Hong Kong:*

Unit 306-A201, 3/F.,
Harbour Centre, Tower 1,
1 Hok Cheung Street,
Hung Hom, Kowloon,
Hong Kong

30 October 2026

To the Shareholders

Dear Sir or Madam,

PROPOSED CHANGE OF AUDITOR AND NOTICE OF EXTRAORDINARY GENERAL MEETING

INTRODUCTION

Reference is made to the Announcement.

The purpose of this circular is to provide you with information regarding the resolutions to be proposed at the EGM in respect of the Proposed Change of Auditor and to give you notice of EGM.

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PROPOSED CHANGE OF AUDITOR

As disclosed in the Announcement, the Board proposes to put forward the resolutions of the proposed appointment of Quentin Wong & Co. CPA Limited (“**Quentin Wong & Co.**”) as the new auditor of the Company following the resignation of CCTH CPA as the auditor of the Company with immediate effect from the conclusion of the EGM (i.e. the Proposed Change of Auditor).

BACKGROUND FOR THE PROPOSED CHANGE OF AUDITOR

At the last annual general meeting of the Company held on 25 June 2026, CCTH CPA was reappointed as the auditor of the Company and to hold office until the conclusion of the next annual general meeting of the Company.

From July to October 2026, in planning for the annual audit for the year ending 31 December 2026, the Company initiated discussions with CCTH CPA regarding the audit of the Group, including the proposed audit fee for the financial year ending 31 December 2026. Following a careful review of CCTH CPA’s fee proposal, the Audit Committee considers that the Company may consider alternative proposal from other auditor candidates with a more competitive fee level.

In this connection, the Company has sought indicative fee proposals from Quentin Wong & Co. and one other CPA firm. On 20 October 2026, the Audit Committee held a meeting with Quentin Wong & Co. for assessing its proposed audit plan, its credentials and experience in acting as auditor of listed company and its fee proposal. Comparing with the fee proposal of CCTH CPA, Quentin Wong & Co. offered a more competitive audit fee alongside a comprehensive financial reporting scope of work, enabling the Group to fulfill its required financial reporting and audit procedures in a more cost-effective manner, while the Audit Committee is satisfied with the competence (including technical know-how, industry knowledge and track record, manpower and other resources) of Quentin Wong & Co. acting as auditor of the Company.

Having considered CCTH CPA’s audit fee proposal and the Group’s financial discipline objectives, and following an assessment of Quentin Wong & Co.’s independence, competence, available resources, audit approach, proposed timetable and fee structure, on 22 October 2026, the Audit Committee resolved and recommended the Board for the Proposed Change of Auditor. On the same date, the Board resolved to preliminarily approve the Proposed Change of Auditor.

On 23 October 2026, the Company informed Quentin Wong & Co. of its selection as the proposed incoming auditor, subject to completion of Quentin Wong & Co.’s internal acceptance procedures. Quentin Wong & Co. subsequently conducted its internal acceptance process, which included independence and conflict checks and professional clearance procedures with CCTH CPA.

LETTER FROM THE BOARD

On 23 October 2026, the Company notified CCTH CPA of the decisions made by the Board and the Audit Committee, and CCTH CPA would resign as the Company's auditor and provide the indicative timeline for professional clearance and handover.

On 26 October 2026, the Company received the resignation letter from CCTH CPA, in which it stated that it had decided to tender the resignation as auditors of the Company after evaluating the level of audit fees in light of the current workflow of CCTH CPA. The Announcement was made on the same date.

Despite CCTH CPA having tendered its resignation on 26 October 2026, the Board, on the same date, resolved to propose resolutions for the Proposed Change of Auditor to be put forward for consideration of the Shareholders at the EGM pursuant to of Rule 17.100 of the GEM Listing Rules.

AUDIT FEE AND BASIS OF THE FEE QUOTED BY QUENTIN WONG & CO. AND CCTH CPA

The audit fee proposed by CCTH CPA for the audit of the financial year ending 31 December 2026 (“**2026 Audit**”) was HK\$350,000, whereas the audit fee agreed with Quentin Wong & Co. is HK\$220,000.

MAJOR FACTORS UNDERLYING THE DIFFERENT AUDIT FEE

The Audit Committee has carefully considered the difference between the audit fee of approximately HK\$350,000 proposed by CCTH CPA and the fee of HK\$220,000 proposed by Quentin Wong & Co. for the audit of the consolidated financial statements of the Group for the year ending 31 December 2026. The audit fee proposed by Quentin Wong & Co. represented a reduction of 8.3% comparing with the previous year audit fee of HK\$240,000. The audit fee was based on the total estimated audit hours by Quentin Wong & Co. which total approximately 500 hours. The Fee Structures are as follow:

Fee Structure of CCTH CPA

According to CCTH CPA's audit plan outline, the breakdown of their fees is set out below:

1. HK\$300,000 for the audit of the Group's consolidated financial statements;
2. HK\$30,000 for the review of the preliminary results announcement; and
3. HK\$20,000 for the audit of the statutory financial statements of two subsidiaries, namely Palinda Wines (H.K.) Limited, Palinda Wines (H.K.) Enterprises Limited.

CCTH CPA indicated that its estimated engagement time would be not less than 450 hours, but did not provide a further allocation of its proposed fee or hours by staff grade or business segment. Accordingly, no such more detailed CCTH CPA breakdown is available to the Company.

LETTER FROM THE BOARD

Fee Structure of Quentin Wong & Co.

Quentin Wong & Co.'s audit team consists of a total headcount of 5, with an estimated overall engagement of 500 hours. The team structure and the expected allocated hours are as follows:

- (i) one Engagement Partner (a CPA with over 20 years of audit experience) contributing 22 hours;
- (ii) one Engagement Quality Control Reviewer (“EQCR”) (a CPA with over 20 years of audit experience) contributing 14 hours;
- (iii) one Audit Manager (CPAs with 9 years of audit experience) contributing a combined total of 40 hours; and
- (iv) two Associates (with 3 to 5 years of audit experience) contributing a combined total of 424 hours.

Having compared these two audit fee proposals for the 2026 Audit, the Audit Committee considered that the lower fee proposed by Quentin Wong & Co. is reasonable and audit quality should not be affected just because of this disparity. The lower fee offered by Quentin Wong & Co. is primarily attributable to the operational efficiencies and strategic resources deployment rather than any reduction in audit scope or audit quality, including:

- (i) Quentin Wong & Co. has ensured an experienced audit team composition and an appropriate allocation of resources for the engagement. The proposed audit team of Quentin Wong & Co. for the 2026 Audit comprises an engagement partner, an EQCR, an audit manager and other dedicated audit personnel;
- (ii) Quentin Wong & Co. has confirmed that it will implement efficient resource allocation and management strategies to ensure audit quality while achieving cost efficiency by direct involvement of senior engagement personnel in audit planning, supervision and review, having regard to the nature, scope and complexity of the Group's operations. This deliberate allocation of experienced professionals to critical audit areas is intended to provide robust oversight and enhance the reliability of audit procedures to address complex accounting issues effectively and mitigate potential risks without unnecessary duplication of work; and
- (iii) Quentin Wong & Co. has confirmed that it will maintain regular communication with management and the Audit Committee throughout the course of the audit. Quentin Wong & Co. has undertaken to provide timely updates on any issues identified during audit procedures to ensure transparency and avoid last-minute surprises. This proactive communication framework allows the management and the Audit Committee to address matters promptly and such an approach reflects best practices in governance and reinforces the assurance for audit quality.

The Audit Committee has given thorough consideration to the credentials of Quentin Wong & Co. and the members of the Proposed Audit Team, including its resources, its proposed audit plan and audit scope for the 2026 Annual Audit, and other factors as stated in the AFRC Guide.

LETTER FROM THE BOARD

PROPOSED AUDIT PLAN, AUDIT FOCUS AND TIMETABLE

Audit Plan and Audit Approach

Quentin Wong & Co. represented that, in performing the audit, it will exercise professional judgement and maintain professional scepticism throughout the audit process.

The proposed audit plan of Quentin Wong & Co. includes, among others, an assessment of the risks of material misstatement of the consolidated financial statements, an understanding and evaluation of relevant internal controls, and design and execution of audit procedures responsive to the identified risks.

Based on its preliminary understanding of the Group's business and financial information, the key areas of audit focus identified by Quentin Wong & Co. includes revenue recognition, expected credit loss allowances and areas involved significant estimation and judgement. These areas are consistent with the Group's risk profile and the nature of its principal business activities.

The proposed audit timetable is set out as follows:

Phase	Proposed Timetable Period	Detailed Procedures
Audit Planning Phase	Mid-November 2026	<ol style="list-style-type: none">1. Communicate with management and the Audit Committee;2. Update the understanding of the Group's operations, key revenue streams and internal controls;3. Identify and assess significant audit risks;4. Understand internal control design and operation; test key control points; evaluate control effectiveness; determine the scope and nature of substantive procedures;5. Perform inventory and fixed assets count.

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Phase	Proposed Timetable Period	Detailed Procedures
Audit Execution Phase	Mid-January to March 2027	<ol style="list-style-type: none">1. Perform audit procedures in accordance with applicable auditing standards on opening balances and prior-year comparative figures;2. Perform substantive procedures; focus on high-risk areas;3. Provide audit instructions to component auditors (if any), including the scope of work, identified significant risks, materiality level, reporting timelines and documentation requirements; coordinate and monitor the progress of their audit work.
Completion and Reporting	Mid-March 2027	<ol style="list-style-type: none">1. Summarize audit evidence obtained;2. Communicate with component auditors (if any) to obtain and evaluate their audit findings, review component auditor reports and working papers where necessary, resolve significant matters arising and assess the adequacy and appropriateness of audit evidence obtained for consolidation purposes;3. Communicate audit findings to management and the Audit Committee;4. Finalise the consolidated financial results for the results announcement and the audited consolidated financial statements to be contained in the Company's annual report.

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The Audit Committee reviewed Quentin Wong & Co.'s proposed audit timetable, which allocates sufficient time for each audit phase, including planning, fieldwork, review and completion, without undue compression. In assessing the reasonableness of the timetable, the Audit Committee took into account:

- the Group's year-end closing process and operational complexity;
- the sequencing of audit procedures across different business segments and locations; and
- the Listing Rules requirement for timely publication of the annual results.

Quentin Wong & Co. has presented its overall audit strategy, audit plan and proposed timetable to the Audit Committee. The Audit Committee has reviewed and discussed the proposed audit plan and is satisfied that it is appropriate and sufficient for conducting a quality audit. Quentin Wong & Co. confirmed that the audit will be conducted in accordance with the Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants and in compliance with applicable ethical requirements.

In performing the audit, Quentin Wong & Co. will exercise professional judgement and maintain professional scepticism throughout the audit process. The proposed audit plan includes, among others, an assessment of the risks of material misstatement of the consolidated financial statements, an understanding and evaluation of relevant internal controls, and design and execution of audit procedures responsive to the identified risks. Quentin Wong & Co. has identified key areas of audit focus based on its preliminary understanding of the Group's business and financial information, including revenue recognition, expected credit loss allowances and areas involving significant estimation and judgement.

Quentin Wong & Co. confirmed that sufficient and appropriate audit resources will be allocated to meet the proposed timetable. The Audit Committee is satisfied that the proposed audit strategy, audit plan and timetable are reasonable and adequate for the incoming auditor to complete all necessary audit procedures without compromising audit quality, and that Quentin Wong & Co.'s committed resources are sufficient to support the audit engagement.

ASSESSMENT OF THE APPOINTMENT OF QUENTIN WONG & CO. AS THE INCOMING AUDITOR

The Audit Committee, in reaching its recommendation to the Board, has considered a number of factors in assessing the appointment of Quentin Wong & Co. as the Company's auditor, including but not limited to (i) the audit proposal of Quentin Wong & Co.; (ii) its experience, industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (iii) its independence and objectivity; (iv) its reputable standing in the market; (v) its resources and capabilities, including the size and structure of the proposed audit team; (vi) the Guidelines for Effective Audit Committees (the "Guide") – Selection,

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Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council (the “AFRC”); and (vii) the Guidance Notes on Change of Auditors issued by the AFRC.

The Audit Committee conducted a comprehensive assessment regarding the audit quality, proposed audit approach, manpower deployment, level of senior involvement, audit timetable, independence, competence and capability of Quentin Wong & Co., with reference to the quality indicators set out in the Guide on the selection, appointment and reappointment of auditors:

(i) Independence

The Audit Committee assessed Quentin Wong & Co.’s compliance with relevant ethical requirements by reviewing written independence confirmations provided by Quentin Wong & Co. and members of the engagement team and considering compliance with applicable ethical and independence standards.

The Company confirms that there is no relationship between the Company and the shareholders, directors, signing partners and reviewing partners of the incoming auditor.

(ii) Competence, industry experience and technical expertise

The Company and the Audit Committee have obtained and reviewed Quentin Wong & Co.’s business license, practicing certificates, and qualifications and relevant experience of the Audit Team.

The Engagement Partner is the founder of Quentin Wong & Co. who has over 20 years of audit experience. The EQCR has over 20 years of audit experience and previously worked in Big Four accounting firms. The proposed Audit Team also includes an Engagement Manager with 9 years audit experience. All of them are qualified CPA and both partners are registered responsible persons for public interest entity (“PIE”) audit engagement with AFRC and with extensive audit experience for Hong Kong listed companies. The Audit Team includes audit staffs holding bachelor’s degree in accounting who have extensive audit experience for listed companies in Hong Kong, thereby bringing with them experience and familiarity with high-quality practices. The Audit Team has direct experience, knowledge and technical competence in auditing listed companies with similar industry, size and operational profile in Hong Kong and the Chinese Mainland. Such expertise of Quentin Wong & Co. is highly relevant to the Company’s operations and provides assurance that the Audit Team is well-equipped to address the Group’s regulatory and operational matters.

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(iii) Capability – manpower, time commitment and resources

The Audit Committee specifically assessed Quentin Wong & Co.'s capability to undertake the audit by reviewing (i) the proposed manpower deployment by staff seniority and geographical location; (ii) the estimated audit hours and time commitment of the engagement partner and manager; (iii) Quentin Wong & Co.'s ability to deploy additional resources if required; and (iv) Quentin Wong & Co. serves over 20 Hong Kong-multinational companies with extensive experience in leading and participating in the audit of companies across a broad range of industries.

(iv) Team structure of Quentin Wong & Co. and working hours

Quentin Wong & Co.'s core team planned for the Company's audit engagement to include an engagement partner with over 20 years of audit experience and an audit manager with approximately 9 years of audit experience; all possess certified public accountant qualifications. Additionally, the team includes two associates with 3 to 5 years of audit experience. These two associates will be deployed to conduct on-site fieldwork. The total estimated time is approximately 500 hours, comprising 22 hours for the engagement partner, 14 hours for EQCR, 40 hours for the audit manager, 424 hours for two associates. The allocation of these hours are dynamically adjustable based on audit progress to ensure the smooth completion of the work.

Quentin Wong & Co. has a pool of experienced auditors, which allows it to optimize the staffing and utilization of the audit team, ensuring the right mix of skills and experience. By carefully managing the proposed audit team's composition and utilization, Quentin Wong & Co. can further drive down the overall cost of delivering the audit services and hence the audit fees charged by Quentin Wong & Co. to the Company would be lower, without compromising the audit quality.

(v) Communication and interaction with the audit committee

The Audit Committee has agreed with Quentin Wong & Co. to maintain effective and ongoing communication throughout each stage of the audit process, including through regular meetings and timely discussions of any significant matters or issues identified in the course of the audit. As part of the two-way communication with the Audit Committee, Quentin Wong & Co. has provided the Audit Committee with an overview of the planned audit scope and a preliminary audit timetable. Upon completion of the audit, Quentin Wong & Co. will also present the audit findings and discuss them with the Audit Committee from time to time during the course of the Audit. At this stage, Quentin Wong & Co. understands the Company's requirements and expectations clearly at the outset of meetings with the Audit Committee and/or senior management.

LETTER FROM THE BOARD

(vi) Monitoring process

The Audit Committee has assessed Quentin Wong & Co.'s monitoring procedures through the firm's quality management framework established in accordance with the applicable standards issued by the HKICPA.

Accordingly, the Audit Committee is satisfied that Quentin Wong & Co. is independent, competent and capable to perform a high-quality audit, which meets the requirements of the Company. The Audit Committee acknowledges its ongoing responsibility to monitor the performance and effectiveness of the external auditor and will maintain appropriate oversight through regular communication, review of significant audit matters and evaluation of the auditor's performance to ensure compliance with applicable professional standards and the maintenance of audit quality.

EXTRAORDINARY GENERAL MEETING

The notice of the EGM is set out on pages 14 to 15 of this circular. At the EGM, resolutions will be proposed to approve the Change of Auditor by the Shareholders. A form of proxy for use at the EGM is enclosed with this circular and such form of proxy is also published on the website of Stock Exchange (www.hkexnews.hk) and the Company (www.palinda.com). In order to be valid, the form of proxy must be completed and signed in accordance with the instructions printed thereon and deposited at the Company's share registrar and transfer office in Hong Kong, Union Registrars Limited at Suites 3301-04, 33/F., Two Chinachem Exchange Square, 338 King's Road, North Point, Hong Kong, together with a power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority, not less than 48 hours before the time appointed for holding the EGM or any adjournment thereof. The completion and return of the form of proxy will not preclude any Shareholder from attending and voting in person at the meeting or any adjourned meeting thereof should you so wish and in such event, the form of proxy shall be deemed to be revoked.

GEM LISTING RULES REQUIREMENT

According 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. Therefore, all the resolutions put to the vote at the EGM will be taken by way of poll and the Company will announce the results of the poll in the manner prescribed under rule 17.47(5) of the GEM Listing Rules.

LETTER FROM THE BOARD

RECOMMENDATION

The Directors consider that the Proposed Change of Auditor is in the interests of the Company and the Shareholders as a whole, and recommend the Shareholders to vote in favour of the ordinary resolutions regarding the Proposed Change of Auditor at the EGM.

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 aspects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this circular misleading.

Yours faithfully
For and on behalf of the Board of
Palinda Group Holdings Limited
Huang Wei
Chairlady and Executive Director

NOTICE OF THE EGM



PALINDA GROUP HOLDINGS LIMITED

百利達集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8179)

NOTICE OF THE EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN that an extraordinary general meeting (“EGM”) of Palinda Group Holdings Limited (the “**Company**”) will be held at 10:00 a.m. on Wednesday, 18 November 2026 at Unit 306-A201, 3rd Floor, Harbour Centre, Tower 1, 1 Hok Cheung Street, Hunghom, Kowloon, Hong Kong to consider and, if thought fit, pass the following resolutions as ordinary resolutions:

1. To approve and ratify the resignation of CCTH CPA Limited as the auditor of the Company with immediate effect from the conclusion of the EGM; and
2. To approve the appointment of Quentin Wong & Co., CPA Limited as the auditor of the Company with immediate effect from the conclusion of the EGM, and to hold office until the conclusion of the next annual general meeting of the Company, and to authorize the Board to determine its remuneration.

Yours faithfully

For and on behalf of the Board of

Palinda Group Holdings Limited

Huang Wei

Chairlady and Executive Director

Hong Kong, 30 October 2026

Registered office:

Cricket Square

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Cayman Islands

*Principal place of business
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Unit 306-A201, 3/F.,

Harbour Centre, Tower 1,

1 Hok Cheung Street,

Hunghom, Kowloon,

Hong Kong

NOTICE OF THE EGM

Notes:

1. A member entitled to attend and vote at the EGM 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, to vote on his behalf. A proxy need not be a member of the Company but must be present in person at the EGM to represent the member. 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.
2. In order to be valid, the form of proxy and the power of attorney (if any), under which it is signed or a notarially certified copy thereof, must be lodged, at the office of the Company's share registrar and transfer office in Hong Kong, Union Registrars Limited at Suites 3301-04, 33/F., Two Chinachem Exchange Square, 338 King's Road, North Point, Hong Kong not less than 48 hours before the time appointed for holding of the meeting or any adjourned meeting.
3. Completion and return of a form of proxy will not preclude members of the Company from attending and voting in person at the extraordinary general meeting or any adjournment thereof should they so wish and in such event, the form of proxy shall be deemed to be revoked.
4. Where there are joint registered holders of any Shares, any one of such persons may vote at the EGM, either personally or by proxy, in respect of such Shares as if he were solely entitled thereto; but if more than one of such joint holders be present at the extraordinary general meeting personally or by proxy, that one of the said person as present whose name stands first on the register in respect of such Shares shall alone be entitled to vote in respect thereof.
5. For the purpose of determining the entitlement to attend and vote at the EGM, the register of members of the Company will be closed from Friday, 13 November 2026 to Wednesday, 18 November 2026, both days inclusive, during which period no transfer of Shares will be registered. The record date of the EGM will be Wednesday, 18 November 2026. In order to qualify to attend and vote at the EGM, all transfer documents accompanied by the relevant share certificates must be lodged with the Company's share registrar and transfer office in Hong Kong, Union Registrars Limited, at Suites 3301-04, 33/F., Two Chinachem Exchange Square, 338 King's Road, North Point, Hong Kong, for registration not later than 4:00 p.m. on Thursday, 12 November 2026.
6. As at the date of this notice, the Board comprises Ms. Huang Wei and Mr. Dou Sheng as executive Directors, and Mr. Wu Chi King, Mr. So Yat Chuen and Ms. Cheng Wai, Iris as independent non-executive Directors.
7. If Typhoon Signal No. 8 or above is hoisted, or a "black" rainstorm warning signal or "extreme conditions after super typhoons" announced by the Government of Hong Kong is/are in force in Hong Kong at or at any time after 8:00 a.m. on the date of the meeting, the meeting will be postponed. The Company will post an announcement on the website of the Company at www.palinda.com and on the "Latest Listed Company Information" page of the Stock Exchange website at www.hkexnews.hk to notify Shareholders of the date, time and venue of the rescheduled meeting.