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智數科技集團有限公司

SMART DIGITAL TECHNOLOGY GROUP LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 1159)

CHANGE OF AUDITOR

This announcement is made by Smart Digital Technology Group Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”).

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company hereby announces that the Company has reached a mutual understanding with the Company’s auditor, Baker Tilly Hong Kong Limited (“**Baker Tilly**”), that Baker Tilly has resigned as the auditor of the Company with effect from 17 October 2024 as the Company and Baker Tilly could not reach a consensus on the audit fee for the financial year ending 31 December 2024.

The Board confirms that there are no disagreements between the Company and Baker Tilly (save as disclosed above in relation to the audit fee) and as confirmed by Baker Tilly in its resignation letter, there are no other matters in connection with the resignation of Baker Tilly as the auditor of the Company that needs to be brought to the attention of the shareholders of the Company (the “**Shareholders**”).

As at the date of this announcement, Baker Tilly has not yet commenced any audit work on the consolidated financial statements of the Group for the financial year ending 31 December 2024. Therefore, the Board and the audit committee of the Company (the “**Audit Committee**”) expect that the change of auditor will not have any material impact on the annual audit of the Group for the financial year ending 31 December 2024.

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

APPOINTMENT OF AUDITOR

The Board, with the recommendation of the Audit Committee, has resolved to appoint Prism Hong Kong Limited (“**Prism**”) as the new auditor of the Company to fill the casual vacancy following the resignation of Baker Tilly with effect from 17 October 2024 and to hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Prism as the auditor of the Company, including but not limited to (i) the audit plan of Prism; (ii) its experience and technical competence in handling audit works for companies listed on the Stock Exchange of Hong Kong Limited; (iii) its independence and objectivity; (iv) its proposed audit fee; (v) its resources and capabilities; and (vi) the guidelines issued by the Accounting and Financial Reporting Council.

Based on the above, the Board and the Audit Committee have assessed and considered that: (i) Prism is independent, qualified and suitable to act as the new auditor of the Company; (ii) by reference to the scale of the Group’s business operations and assets, the audit fee agreed with Prism is commensurate with the scope of audit work required by the Group; and (iii) the appointment of Prism will maintain the quality of the Group’s audit and is in the interest of the Company and the Shareholders as a whole.

By Order of the Board
Smart Digital Technology Group Limited
Mr. Sang Kangqiao
Co-Chairman

Hong Kong, 17 October 2024

As at the date of this announcement, the Board comprises five executive Directors, namely Mr. Sang Kangqiao, Mr. Jing Xufeng, Mr. Luo Lei, Ms. Wu Xiaoli and Mr. Hu Fanghui; and three independent non-executive Directors, namely Mr. Wu Hongliang, Mr. Niu Zhongjie and Mr. Xu Zhihao.