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TONGDA HONG TAI HOLDINGS LIMITED

通達宏泰控股有限公司

(incorporated in Cayman Islands with limited liability)

(Stock code: 2363)

CHANGE OF AUDITOR

This announcement is made by Tongda Hong Tai Holdings 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’s auditor, D & PARTNERS CPA LIMITED (“**D&P**”) has resigned as the auditor of the Company with effect from 11 December 2025.

D&P has confirmed in its resignation letter dated 11 December 2025 that, after taking into account many factors including the level of audit fee and their available internal resources in the light of current work flows, D&P has decided to resign as auditor of the Company.

The Company is incorporated under the laws of the Cayman Islands. To the knowledge of the Board, there is no requirement under the laws of Cayman Islands for a resigning auditor to confirm whether or not there is any circumstance connected with its resignation which it considers should be brought to the attention of the Company’s members and creditors. D&P has therefore not issued such confirmation.

The Board and the audit committee of the Company (the “**Audit Committee**”) have confirmed that, save as disclosed herein, there is no disagreement between the Company and D&P, and there are no other matters in connection with the resignation of D&P that need to be brought to the attention of the shareholders of the Company (the “**Shareholders**”) and the Stock Exchange.

The Board further confirmed that, as at the date of this announcement, D&P has not commenced any audit work on the consolidated financial statements of the Group for the year ending 31 December 2025. It is therefore expected 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 2025.

The Board would like to take this opportunity to express its sincere gratitude to D&P for their professional services and support rendered to the Group during its tenure of office.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation of the Audit Committee, the Board has resolved to appoint Prism Hong Kong Limited (“**Prism**”) as the new auditor of the Company with effect from 11 December 2025 to fill the casual vacancy following the resignation of D&P. Prism shall 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, including but not limited to (i) the competence and calibre of Prism including its experience in handling audit work for companies listed on the Stock Exchange, its familiarity with the requirements under the Listing Rules and the HKFRS Accounting Standards; (ii) its independence from the Group and objectivity; (iii) its audit proposal and audit fee; (iv) its reputation in the market and track record; (v) its resources and capabilities of completing the audit work within stipulated schedule; and (vi) compliance with the relevant guidelines issued by the Accounting and Financial Reporting Council of Hong Kong.

Based on the factors aforesaid, the Audit Committee has assessed and considered that Prism is independent, suitable and capable (in terms of manpower, expertise, time and other resources) to act as the auditor of the Company.

The Board and the Audit Committee are of the view that the change of auditor would not have any material impact on the Group, and would enhance the cost-effectiveness of the Company’s annual audit, and hence is in the interest of the Company and the Shareholders as a whole.

The Board would like to take this opportunity to express its warm welcome to Prism on its appointment as the auditor of the Company.

By order of the Board of
TONGDA HONG TAI HOLDINGS LIMITED
CHAN Shiu Man
Executive Director

Hong Kong, 11 December 2025

As at the date of this announcement, the executive Directors are Mr. Chan Shiu Man and Mr. Wang Ming Zhi; and the independent non-executive Directors are Mr. Wan, Aaron Chi Keung, Mr. Chan Luk On and Ms. Kwok Sau King Tina.