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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 (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company announces that Prism Hong Kong Limited (“**Prism**”) resigned as the auditor of the Company with effect from 18 December 2025.

The Board hereby announces that, having considered various factors, including but not limited to the Group’s new business developments and the anticipated expansion in the scale of the Group’s operations going forward, the Company is of the view that it would be in the best interests of the Company and its shareholders (the “**Shareholders**”) to change the auditor. The Board and the the audit committee of the Company (the “**Audit Committee**”) are also satisfied that the change of auditor is in line with good corporate governance practices.

Prism confirmed in their letter of resignation that, there are no matters in relation to their resignation that need to be brought to the attention of the Shareholders.

Save as disclosed above, the Board and the Audit Committee confirm that there is no disagreement between the Company and Prism, or other matters in connection with the resignation of Prism as the auditor of the Company that needs to be brought to the attention of the Shareholders.

As at the date of this announcement, Prism has not commenced any audit work on the consolidated financial statements of the Group for the financial year ending 31 December 2025. The Board therefore expects that the change of auditor will not have any significant 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 Prism for their professional services rendered to the Group in the past year.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation of the Audit Committee, the Board has resolved to appoint Moore CPA Limited (“**Moore**”) as the auditor of the Company with effect from 18 December 2025, to fill the casual vacancy following the resignation of Prism 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 Moore as the auditor, including but not limited to (i) its experience, knowledge and technical competence in providing audit work to companies listed on the Stock Exchange; (ii) its audit proposal, including the audit approach and audit fee; (iii) its independence from the Group and objectivity; (iv) its resources and capabilities; (v) its reputation in the market; and (vi) the relevant guidance materials issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has concluded that Moore is eligible and suitable to act as the auditor of the Company for the annual audit of the Company for the year ending 31 December 2025. The Board and the Audit Committee are of the view that the change of auditor would maintain audit quality, and 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 Moore on their appointment as the auditor of the Company.

By order of the board of
Smart Digital Technology Group Limited
Mr. Jing Xufeng
Chairman

Hong Kong, 18 December 2025

As at the date of this announcement, the Board comprises four executive Directors, namely 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.