
THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

If you are in any doubt as to any aspect of this circular or as to the action to be taken, you should consult your stockbroker or other registered dealer in securities, bank manager, solicitor, professional accountant or other professional advisor.

If you have sold or transferred all your shares in **Wai Hung Group Holdings Limited**, 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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WAI HUNG GROUP HOLDINGS LIMITED

偉鴻集團控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 3321)

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

A notice convening the EGM (as defined herein) to be held at Portion 2, 12/F, The Center, 99 Queen's Road Central, Central, Hong Kong at 11:00 a.m. on Monday, 9 March 2026 is set out on pages 5 to 6 of this circular. A form of proxy for use at the EGM is enclosed with this circular.

Whether or not you are able to attend and vote at the EGM, you are requested to complete and sign the accompanying form of proxy in accordance with the instructions printed thereon and deposit the same at the office of Hong Kong branch share registrar and transfer office of the Company, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours (i.e. 11:00 a.m. on Saturday, 7 March 2026) before the time appointed for holding 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 adjournment thereof should you so wish and, in such event, the instrument appointing the proxy shall be deemed to be revoked.

13 February 2026

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DEFINITIONS

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

“Articles of Association”	the articles of association of the Company as amended and restated from time to time
“Audit Committee”	the audit committee of the Company
“Board”	the board of Directors
“Company”	Wai Hung Group Holdings Limited, a company incorporated in the Cayman Islands with limited liability and its Shares are listed on the Main Board of the Stock Exchange
“Prism”	Prism CPA Limited, the new auditor proposed to be appointed by the Company subject to approval by the Shareholders at the EGM
“Director(s)”	the director(s) of the Company
“EGM”	the extraordinary general meeting of the Company to be convened and held at Portion 2, 12/F, The Center, 99 Queen’s Road Central, Central, Hong Kong at 11:00 a.m. on Monday, 9 March 2026 (or any adjourned meeting thereof) for the purpose of considering, if thought fit, approving the resolution proposed in the EGM Notice
“EGM Notice”	the notice convening the EGM set out on pages 5 to 6 of this circular
“HK\$”	Hong Kong dollars, the lawfully currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“Share(s)”	ordinary share(s) of nominal value of HK\$0.01 each in the share capital of the Company
“Shareholder(s)”	holder(s) of the Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited

LETTER FROM THE BOARD

WAI HUNG GROUP HOLDINGS LIMITED

偉鴻集團控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 3321)

Executive Directors:

Mr. Li Kam Hung *(Suspension of Duties)*

Mr. Yu Ming Ho *(Suspension of Duties)*

Mr. Yau Yik Ming Leao

Ms. Chen Jianyu

Mr. Kwan Hung Chun Curtus

Mr. Song Yanyang

Non-executive Director:

Mr. Li Chun Ho *(Acting Chairman)*

Independent non-executive Directors:

Mr. Tam Tsz Hin

Mr. Yu Kwan Tseung, Alvin

Mr. Yuan Fangjun

Mr. Zhou Zhengcheng

Registered Office:

Cricket Square

Hutchins Drive

P.O. Box 2681

Grand Cayman KY1-1111

Cayman Islands

*Principal place of business
in Hong Kong:*

Unit 14B, Silver Loft

No.26 Cheung Lee Street

Chai Wan

Hong Kong

13 February 2026

To the Shareholders,

Dear Sir or Madam,

PROPOSED CHANGE OF AUDITOR AND NOTICE OF EXTRAORDINARY GENERAL MEETING

INTRODUCTION

The purpose of this circular is to provide you with information regarding the resolution to be proposed at the EGM in respect of the appointment of Prism as the auditor of the Company and to give you notice of the EGM.

PROPOSED CHANGE OF AUDITOR

Reference is made to the announcement of the Company dated 6 February 2026 (the “**Announcement**”) in relation to the retirement of Global Link CPA Limited (“**Global Link**”) as the auditor of the Company at the conclusion of the AGM.

LETTER FROM THE BOARD

According to the Announcement, the poll results of the AGM showed that the resolution in respect of the re-appointment of Global Link as the auditor of the Company was voted down by the Shareholders. Accordingly, Global Link has retired as the auditor of the Company with effect from the conclusion of the AGM.

The Board and the Audit Committee have confirmed that there is no disagreement between Global Link and the Company and they are not aware of any unresolved matters between the Global Link and Company, and there are no other matters or circumstances in connection with Global Link's retirement that need to be brought to the attention of the Shareholders.

With the recommendation of the Audit Committee, the Board has resolved to appoint Prism as the new auditor of the Company to fill the casual vacancy following the retirement of Global Link and to hold office until the next following annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Prism as the new auditor of the Company, including but not limited to (i) the audit proposal of Prism; (ii) its reputation in the market and resources; (iii) its industry knowledge, experience and technical competence in handling audit works for companies listed on the Stock Exchange; (iv) the appropriateness of the audit fees proposed by Prism taking into account (a) its reputation, qualifications, experience and its proposed annual scope, terms of engagement and other arrangements; (b) the audit fees proposed by other firms; and (c) the Company's size, complexity and risk profile; (v) its independence from the Group and objectivity; and (vi) the relevant guidelines issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has assessed and considered Prism independent, competent and capable (in terms of manpower, expertise, time and other resources) to perform a high quality audit, and hence eligible and suitable to act as the new auditor of the Company, and the audit fees proposed by Prism are commensurate with the extent of audit work required. The Board and the Audit Committee are of the view that the change of auditor of the Company would maintain the audit quality, enhance the cost-effectiveness and efficiency of the Company's annual audit, will not have any material impact on the release of annual results of the Group for the 15 months period ending 31 March 2026, and is in the interest of the Company and the Shareholders as a whole.

Accordingly, the Board proposes to seek the approval of the Shareholders at the EGM in relation to the appointment of Prism as the new auditor of the Company pursuant to the Articles of Association. The appointment of Prism as the new auditor of the Company shall come into effect upon approval of the Shareholders at the EGM.

EGM AND PROXY ARRANGEMENT

The EGM Notice is set out on pages 5 to 6 of this circular.

LETTER FROM THE BOARD

Pursuant to the Listing Rules, any vote of Shareholders at a general meeting must be taken by poll except where the chairman decides to allow a resolution relating to a procedural or administrative matter to be voted on by a show of hands. An announcement on the poll results will be published by the Company after the EGM in the manner prescribed under the Listing Rules.

Whether or not you are able to attend the EGM, you are requested to complete and sign the enclosed form of proxy for use at the EGM in accordance with the instructions printed thereon and return it to the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours before the time appointed for the EGM (i.e. not later than 11:00 a.m. on Thursday, 5 March 2026) or the adjourned meeting (as the case may be). Completion and return of the form of proxy will not preclude shareholders from attending and voting in person at the EGM or any adjournment thereof (as the case may be) if they so wish. In such an event, the instrument appointing a proxy will be deemed to be revoked.

To the best of the Directors' knowledge, information and belief, having made reasonable enquiries, the Directors confirm that no Shareholder is required to abstain from voting at the EGM.

CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Wednesday, 4 March 2026 to Monday, 9 March 2026 (both days inclusive) for determining the identity of the Shareholders who are entitled to attend and vote at the EGM and the record date for such purpose is on 9 March 2026. No transfer of Shares will be registered during the book closure period. In order to be eligible to attend and vote at the EGM, unregistered holders of the Shares should ensure that all transfer forms accompanied by the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration not later than 4:30 p.m. on Tuesday, 3 March 2026.

RECOMMENDATION

The Directors consider that the appointment of Prism as the new auditor of the Company referred to in this circular is in the best interests of the Company and its Shareholders and recommend the Shareholders to vote for the relevant resolution set out in the EGM Notice.

By order of the Board
Wai Hung Group Holdings Limited
Mr. Li Chun Ho
Chairman

NOTICE OF EXTRAORDINARY GENERAL MEETING

WAI HUNG GROUP HOLDINGS LIMITED

偉鴻集團控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 3321)

BY GIVEN that the extraordinary general meeting (the “**EGM**” or the “**Meeting**”) of the shareholders (the “**Shareholders**”) of Wai Hung Group Holdings Limited (the “**Company**”) will be held at 11:00 a.m. on Monday, 9 March 2026 at Portion 2, 12/F, The Center, 99 Queen’s Road Central, Central, Hong Kong for the purpose of considering and, if thought fit, passing the following resolution:

ORDINARY RESOLUTION

“**THAT** Prism CPA Limited be and is hereby appointed as the auditor of the Company with immediate effect and to hold office until the conclusion of the next annual general meeting of the Company, and that the board of directors of the Company be and is hereby authorised to fix their remuneration.”

By order of the Board
Wai Hung Group Holdings Limited
Mr. Li Chun Ho
Chairman

Hong Kong, 13 February 2026

Notes:

1. Any Shareholders entitled to attend and vote at the EGM is entitled to appoint one or more proxies to attend and subject to the provisions of the Articles of Association, to vote on his/her/its behalf. A proxy need not be a Shareholder but must be present in person at the EGM to represent the Shareholder. 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. On a poll, votes may be given either personally or by proxy.
2. Whether or not Shareholders intend to attend the EGM in person, they are requested to complete, sign and return the accompanying form of proxy in accordance with the instructions printed thereon. Completion and return of a form of proxy will not preclude a Shareholder from attending and voting in person at the EGM or any adjournment thereof, should he/she/it so wishes.
3. In order to be valid, the form of proxy, together with a power of attorney or other authority, if any, under which it is signed, or a certified copy of such power or authority must be deposited at the Company’s Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not less than 48 hours (i.e. 11:00 a.m. on Saturday, 7 March 2026) before the time appointed for holding the EGM or any adjournment thereof.

NOTICE OF EXTRAORDINARY GENERAL MEETING

4. In the case of joint holders of Shares, any one of such joint holders may vote at the EGM, either personally or by proxy, in respect of such Shares as if he/she/it was solely entitled thereto, but if more than one of such joint holders be present at the EGM personally or by proxy, that one of the said persons so present whose name stands first on the register of members in respect of such Shares shall alone be entitled to vote in respect thereof.
5. For determining Shareholders' entitlement to attend and vote at the EGM, the transfer books and the register of members of the Company will be closed from Wednesday, 4 March 2026 to Monday, 9 March 2026 (both days inclusive), during which period no transfer of Shares will be effected, and the record date for such purpose is on Monday, 9 March 2026. In order to establish the right to attend and vote at the EGM, all transfer of Shares, accompanied by the relevant share certificates, must be lodged with the Company's Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration no later than 4:30 p.m. on Tuesday, 3 March 2026).
6.
 - (a) Subject to paragraph (b) below, if a tropical cyclone warning signal No. 8 or above or "extreme conditions" caused by super typhoons is expected to be hoisted or a black rainstorm warning signal is expected to be in force at any time after 7:00 a.m. on the date of the EGM, the EGM will be postponed and Shareholders will be informed of the date, time and venue of the postponed EGM by an announcement posted on the respective websites of the Company and the Stock Exchange.
 - (b) If a tropical cyclone warning signal No. 8 or above or "extreme conditions" caused by super typhoons or a black rainstorm warning signal is lowered or cancelled 3 hours before the time appointed for holding the EGM and where conditions permit, the EGM will be held as scheduled.
 - (c) The EGM will be held as scheduled when an amber or red rainstorm warning signal is in force. After considering their own situations, Shareholders should decide on their own whether or not they would attend the EGM under any bad weather condition and if they do so, they are advised to exercise care and caution.

As at the date of this notice, the Board comprises Mr. Li Kam Hung, Mr. Yu Ming Ho, Mr. Yau Yik Ming Leao, Ms. Chen Jianyu, Mr. Song Yanyang and Mr. Kwan Hung Chun Curtus as executive Directors; Mr. Li Chun Ho as non-executive Director; and Mr. Tam Tsz Hin, Mr. Yu Kwan Tseung, Alvin, Mr. Yuan Fangjun and Mr. Zhou Zhengcheng as independent non-executive Directors.