

Hong Kong Exchanges and Clearing Limited and The Stock Exchange of Hong Kong Limited take no responsibility for the contents of this announcement, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this announcement.



ARTA TECHFIN CORPORATION LIMITED

裕承科金有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 279)

CHANGE OF AUDITOR

This announcement is made by Arta TechFin Corporation 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 hereby announces that Crowe (HK) CPA Limited (“**Crowe**”) has resigned as the auditor of the Company with effect from 13 February 2026 as the Company and Crowe could not reach a consensus on the fee for the audit of the consolidated financial statements of the Group for the year ending 31 March 2026.

The Company has communicated with Crowe in respect of its resignation as auditor of the Company and Crowe has confirmed in its resignation letter that, as at the date of the letter, there are no matters related to its resignation that need to be brought to the attention of the shareholders (the “**Shareholders**”) of the Company. The Board and the audit committee (the “**Audit Committee**”) of the Company also confirmed that save for Crowe and the Company not being able to reach a consensus on the audit fee as mentioned above, there are no disagreements or unresolved matters between the Company and Crowe, and there are no other matters in respect of the change of auditor that need to be brought to the attention of the Shareholders.

As at the date of this announcement, the Board confirms that Crowe has not commenced any audit work for the year ending 31 March 2026. The Board therefore believes that the change of auditor will not have any significant impact on the annual audit and the release of annual results of the Group for the year ending 31 March 2026.

The Board would like to take this opportunity to express its sincere gratitude to Crowe for its professional services rendered to the Company during their tenure.

BACKGROUND TO AND REASONS FOR THE CHANGE OF AUDITOR

At the last annual general meeting of the Company held on 29 September 2025, Crowe was reappointed as the auditor of the Company and to hold office until the conclusion of the next annual general meeting of the Company. Given that Crowe had served as the auditor of the Company for over seven years, the Audit Committee recommended to the Company to initiate a formal tender process in line with corporate governance best practices and as such, the Company invited fee proposals from a number of reputable audit firms.

APPOINTMENT OF AUDITOR

The Board further announces that the Board has resolved, having regard to the recommendation from the Audit Committee, to approve the appointment of Prism Hong Kong Limited (“**Prism**”) as the new auditor of the Company to fill the casual vacancy following the resignation of Crowe with effect from 13 February 2026 and to hold office until the conclusion of the next annual general meeting of the Company. Pursuant to Article 159 of the Memorandum and Articles of Association of the Company, the Board has the power to fill any casual vacancy in the office of auditor. Accordingly, no extraordinary general meeting will be held for such purpose.

Key Factors

In evaluating the appointment of Prism, the Audit Committee has considered section 2 of the Guidelines for Effective Audit Committees — Selection, Appointment and Reappointment of Auditors, issued by the Accounting and Financial Reporting Council on 16 December 2021. Details of its evaluation are summarised as follows:

Independence and objectivity

The Company and the Audit Committee have obtained the list of partners and members of the management committee (directors) of the incoming auditors, as well as the details of the signing partners and the reviewing partners. The aforesaid information has been checked against the information of the Company’s directors and senior management. Furthermore, there were no prior services provided to the Company or its affiliated entities by Prism or their related entities that might create threats to independence. Prism also confirms that they are independent of the Company and its licensed corporations in accordance with the Hong Kong Institute of Certified Public Accountants’ Code of Ethics and all applicable professional standards.

Competence, industry experience and technical expertise

The Company and the Audit Committee have obtained Prism’s business license, practicing certificates, business filing certificates, and qualifications for conducting audits of Hong Kong listed companies. This information has been verified against publicly disclosed records available through the Accounting and Financial Reporting Council.

Market reputation and track record

The Company and the Audit Committee discussed with Prism and understand that they are serving over 70 Hong Kong-listed companies. Prism also has extensive experience in regulated and complex sectors, including audits involving cryptocurrency and licensed financial operations, demonstrating expertise in compliance with Hong Kong Financial Reporting Standards and Listing Rules.

Capability – manpower, time commitment and resources

The Audit Committee conducted a comprehensive assessment of Prism's capability by examining several key areas, including (i) the size and qualifications of the proposed audit team, the professional track record of the engagement partners and audit manager, with particular attention to their experience with other Hong Kong-listed companies; (ii) the proposed audit timetable; (iii) the preliminary audit scope and identification of key audit matters. The Audit Committee is satisfied that the firm possesses the requisite expertise, resources, and industry knowledge to undertake the Company's audit in full compliance with professional standards and regulatory requirements.

According to Prism's proposal, the core team planned for the Company's audit engagement to include one engagement partner with over 20 years of audit experience and one audit manager with over 15 years of audit experience; both possess certified public accountant qualifications. Additionally, the team includes one senior auditor with 4 years of audit experience and two associates with 1 to 2 years of audit experience. The total estimated audit hours are approximately 2,200. These hours are dynamically adjustable based on audit progress to ensure the smooth completion of the work.

Audit fee and audit proposals

The Audit Committee reviewed the fee proposals and observed that despite the incumbent auditor's proposal reflected its long-standing service history, proposals from other firms offered more favourable commercial terms. Prism's quotation was considered reasonable and justifiable, reflecting an efficient audit strategy, appropriate resource commitment, and strong professional capability, while providing substantial cost savings for the Company. Having assessed the aforementioned factors relevant to audit quality, the Audit Committee believes that it has properly discharged its duty to ensure, and is satisfied that, the reduced audit fee is not at a level that would compromise audit quality.

Based on the above, the Audit Committee has assessed and considered that Prism is eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are of the view that the change of auditor would maintain audit quality and enable the Company to carry out more effective cost control to better support its future business development and is in the best interests of the Company and the Shareholders as a whole.

Proposed Audit Plan and Strategy

The Audit Committee has communicated with Prism on their proposed audit plan. The plan is built on a risk-based approach aligned with the Company's operational profile and regulatory obligations.

The audit scope comprehensively covers the Group's financial statements and key risk areas, with particular focus on significant accounting estimates and compliance with HKFRS Accounting Standards and Listing Rules. The audit approach emphasizes early risk identification, substantive testing in higher-risk areas, and the strategic use of technology to enhance precision and efficiency. Prism ensures regular and transparent communication with the Company and the Audit Committee throughout the audit cycle, facilitating timely resolution of matters as they arise.

The Company and the Audit Committee have reviewed the audit timetable provided by Prism to meet the Company's reporting requirements. Key phases are summarised below:

March 2026	Audit planning meeting with the Company and the Audit Committee Commencement of audit work regarding opening balances
March – May 2026	Performance of substantive audit fieldwork across significant business units and processes
June 2026	Communicate the audit findings to the Company and the Audit Committee, if any Resolution of any identified audit matters Finalize the audit report and review the Company's annual report

Based on its review of the proposed audit plan, timetable, and committed resources, the Audit Committee is satisfied that Prism possesses the necessary expertise, strategic approach, and operational capacity to conduct a high-quality audit in accordance with professional standards and within the required reporting timeline, thereby safeguarding the interests of the Company and its 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.

By order of the Board
Arta TechFin Corporation Limited
Xu Hao
Chief Executive Officer

Hong Kong, 13 February 2026

As at the date of this announcement, the Board of the Company comprises Dr. Cheng Chi-Kong, Adrian SBS, JP (Chairman) as Non-executive Director, Mr. Xu Hao (Chief Executive Officer) and Ms. Li Chuchu, Tracy (Chief Financial Officer) as Executive Directors, and Mr. Zhang Guangying, Prof. Peng Qian and Ms. Jiao Jie as Independent Non-executive Directors.