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Best Mart 360 Holdings Limited
優品360控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 2360)

**PROPOSED CHANGE OF AUDITOR; AND
CHANGE OF DATE OF ANNUAL GENERAL MEETING
AND BOOK CLOSURE PERIODS**

This announcement is made by Best Mart 360 Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

RETIREMENT OF AUDITOR

The board of directors of the Company (the “**Board**”) hereby announces that the existing auditor of the Company, SHINEWING (HK) CPA Limited (“**SHINEWING**”), will retire as the auditor of the Company upon expiration of its current term of office at the conclusion of the forthcoming annual general meeting of the Company (the “**AGM**”).

In response to the planned change of auditor of China Merchants Hoi Tung Trading Company Limited (“**CMHT**”), the controlling shareholder of the Company as defined under the Listing Rules, holding 49% of the issued shares in the Company, to BDO Limited (“**BDO**”), the Board and the audit committee of the Company (the “**Audit Committee**”) consider that the appointment of BDO as the auditor of the Company would align the audit arrangements between the Company and its holding company with a view to enhancing the synergy and efficiency of audit works, which would be in the interest of the Company and the shareholders of the Company (the “**Shareholders**”) as a whole.

SHINEWING has confirmed in writing that there are no matters in connection with its retirement as the auditor of the Company upon the expiration of its current term of office at the conclusion of the AGM that need to be brought to the attention of the Shareholders. The Board and the Audit Committee have also confirmed that there are no disagreements or unresolved matters between the Company and SHINEWING, or other circumstances in respect of the above retirement that need to be brought to the attention of the Shareholders.

The Board would like to express its sincere gratitude to SHINEWING for its professional and quality audit services rendered to the Group during its tenure of office.

PROPOSED APPOINTMENT OF AUDITOR

The Board, with the recommendation of the Audit Committee, resolved to propose the appointment of BDO as the new auditor of the Company to fill the vacancy following the retirement of SHINEWING with effect from the conclusion of the AGM and to hold office until the conclusion of the next annual general meeting of the Company, subject to the approval by the Shareholders at the AGM and the completion of BDO's client acceptance procedures.

When evaluating the appointment of BDO as the auditor of the Company, the Audit Committee has taken into account various factors, including without limitation: (i) its audit proposal; (ii) its rich experience, industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and its objectivity; (iv) its reputation in the market; (v) its resources and capabilities; (vi) the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors published by the Accounting and Financial Reporting Council (the “AFRC”); and (vii) Guidance Notes on Change of Auditors published by the AFRC.

Based on the above, the Board and the Audit Committee have assessed and considered BDO to be eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are of the view that: (i) by reference to the scale of the Group’s business operations and assets, the audit fee agreed with BDO is commensurate with the scope of audit work required by the Group; (ii) the proposed change of auditor would maintain audit quality and is in the interest of the Company and the Shareholders as a whole; and (iii) BDO is independent, competent and capable (including manpower, expertise, time and other resources) to perform high quality audit to the Company.

The total fee for the audit and assurance services for the year ending 31 December 2026 is estimated to be HKD1.25 million, which was determined after taking into account, among others, the complexity of the Group's business and its business plans, the expected scope of audit, the audit timetable, the proposed auditor's qualifications and experience, audit resources and expected workload, as well as market rates for related services. Subject to the approval of the Shareholders at the AGM, the Board will be authorised to determine the remuneration of the auditor and may further delegate such authority to the management of the Company, having regard to the scope of audit services and the actual workload. Unless there are material changes to the above bases or assumptions, the final audit fee should not differ materially from the initially disclosed estimated amount. In the event of any material changes, the Company will make further disclosure in due course.

A circular containing, among other things, further details of the proposed change of auditor and a notice of the AGM will be published and/or despatched to the Shareholders in due course.

CHANGE OF DATE OF ANNUAL GENERAL MEETING AND BOOK CLOSURE PERIODS

Reference is made to the annual results announcement for the year ended 31 December 2025 of the Company dated 27 March 2026 (the "**Results Announcement**") which set out, among other things, the expected date of the AGM and the book closure periods of the Company.

The Company announces that the AGM, which was initially scheduled to be held on Wednesday, 3 June 2026, will be rescheduled to be held on Tuesday, 23 June 2026, due to administrative reason.

For determining the entitlement of the Shareholders to attend and vote at the AGM, the register of members of the Company will be closed from Wednesday, 17 June 2026 to Tuesday, 23 June 2026 (both days inclusive), during which period no transfer of shares will be effected. In order to qualify to attend and vote at the AGM, all transfer documents, accompanied by the relevant share certificates, must be lodged with the Company's branch share registrar and transfer office in Hong Kong, Computershare Hong Kong Investor Services Limited, at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong not later than 4:30 p.m. on Tuesday, 16 June 2026.

To ascertain Shareholders' entitlement to the final dividend, pending approval at the AGM, the register of members of the Company will be closed from Tuesday, 30 June 2026 to Friday, 3 July 2026 (both days inclusive), during which period no transfer of Shares will be effected. In order to qualify for the final dividend, all properly completed transfer forms accompanied by the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited, at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong, no later than 4:30 p.m. on Monday, 29 June 2026. The proposed final dividend is expected to be paid on or around Tuesday, 14 July 2026 to the Shareholders whose names appear on the register of members of the Company on Friday, 3 July 2026.

Except for the changes as stated above, all other information and contents set out in the Results Announcement remain unchanged. A notice of the AGM and the corresponding proxy form, containing details of the date, time and venue of the AGM, the resolutions to be considered and other relevant information, will be published and/or despatched to the Shareholders in due course.

By order of the Board
Best Mart 360 Holdings Limited
Lu Rong
Chairman

Hong Kong, 22 May 2026

As at the date of this announcement, the executive Directors are Mr. Lu Rong, Mr. Hui Chi Kwan, Ms. Jiang Hongmei, Mr. Liu Yunfeng, Mr. Huang Shengchao, Mr. Sun Liang, Ms. Wang Kanglin and Mr. Lin Tsz Fung; and the independent non-executive Directors are Mr. Sze Irons, Ms. Choy So Yuk, Ms. Chan Yuen Sau Kelly and Dr. Gao Wei.