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SiS Mobile Holdings Limited

新龍移動集團有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1362)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO PROPOSED CHANGE OF AUDITOR

References are made to the announcement of SiS Mobile Holdings Limited (the “Company”, together with its subsidiaries, the “Group”) dated 21 April 2026 (the “Announcement”) and circular dated 27 April 2026 (the “Circular”) in relation to the proposed change in auditor. Unless the context requires otherwise, capitalised terms used in this announcement shall have the same meanings as those defined in the Announcement.

As disclosed in the Announcement, Deloitte will retire as the auditor of the Company upon expiration of its current term of office at the conclusion of the 2026 AGM and the appointment of EY as auditor of the Company shall take effect from the conclusion of the 2026 AGM and until the conclusion of the next following annual general meeting of the Company. The Audit Committee, after having discussion with Deloitte, regarding the alignment of the auditor of the Company and that of its controlling shareholder will enhance the efficiency and effectiveness of the audit of the Group, is satisfied that all these underlying reasons leading to Deloitte’s retirement have been disclosed in the Announcement. The Company would like to provide supplementary information as below.

The Audit Committee has reviewed EY’s proposal and has performed due assessment as below on the independence, competence and capability of EY to perform high quality audits of the Company, with regard to section 2, particularly paragraph 2.2.4, of the Guidelines for Effective Audit Committee — Selection, Appointment and Reappointment of Auditors (the “Guide”) issued by the Accounting and Financial Reporting Council (“AFRC”):

Governance and leadership

EY has been established in Hong Kong for more than 45 years with network firms covering over 150 countries and over 403,000 staff globally. The Audit Committee has reviewed the corporate profile and the relevant policies in quality management regarding governance and leadership of EY and is satisfied that EY’s governance structure and leadership oversight are effective in ensuring the delivery of a high-quality, independent and rigorous audit.

** For identification purpose only.*

Compliance with relevant ethical requirements

EY confirmed that it has not provided on-going non-audit services to the Group and its controlling shareholder SiS International Holdings Limited (stock code: 00529) (“SiS International”) and that its key engagement executives have confirmed that they are independent of the Group and SiS International. The Audit Committee concluded that EY complies with all applicable independence and ethical requirements, and that neither EY nor their relevant engagement personnel has any relationship or interest that would impair their independence.

Industry knowledge and technical competence

EY is one of the big four international audit firms with scale and ability to deliver high standard audit service. The engagement team proposed by EY consists of approximately 6 core team members including an engagement partner and an engagement quality control review partner who are both certified public accountant (practising) in Hong Kong and registered responsible persons for public interest entity engagement with AFRC and supported by taxation and information technology teams. The Audit Committee considered EY’s experience with Hong Kong listed companies, including the qualifications and experience of the proposed engagement partner and key team members, EY’s internal quality control procedures, and EY’s experience as auditor for public interest entities. In addition, EY has experience with clients in the retail and trading sectors.

Engagement performance

EY has presented a proposed audit timeline, team composition as well as the CVs of the team members which the Audit Committee has reviewed. EY has proposed to hold audit planning meetings with management and Audit Committee and plan for opening balance testing in June 2026, pre-final audit procedures to be carried out from September to November 2026 and final audit fieldwork would be performed from January to March 2027. The timeline proposed by EY is not materially different from Deloitte’s timeline in previous years.

EY has a member firm in Thailand which has already been supporting SiS International for several years and will continue to be involved in the forthcoming audit. All EY’s member firms apply a consistent audit methodology, supported by unified quality standards and shared technology platforms. Alignment of auditor for both the Group and SiS International would avoid duplication of effort and reporting time between principal auditor and component auditor which ultimately would afford the Group with a streamlined, cost-effective, and high-quality audit eservice.

In view of the audit proposal, timeline, staff resources allocation from EY, engagement team’s experience in the sector, the Audit Committee was satisfied that the audit engagement team has sufficient resources, including expertise and time to perform high-quality audit and to handle the first-year audit without compromising audit quality.

Communication and interaction with the Audit Committee

Subject to its formal appointment, EY plans to maintain communication with the Audit Committee and the Company’s management on the audit progress from time to time to ensure key audit matters will be properly addressed in a timely manner.

Audit inspection results and regulatory outcomes

EY has no sanctions or disciplinary actions in the last five years as evidenced by the AFRC's inspections of EY. The findings demonstrate EY's consistent adherence to professional standards, thereby mitigating the risk of deficiencies that could compromise audit quality. Hong Kong Institute of Certified Public Accountants records also indicated that the engagement partners and other key audit engagement team members maintain a pristine compliance history.

Accordingly, the Audit Committee was satisfied that EY is independent, competent and capable in providing high-quality audits to the Group.

Saved as disclosed above, all other information as set out in the Announcement remains unchanged and shall continue to be valid for all purposes. This announcement is supplemental to and should be read in conjunction with the Announcement and the Circular.

On behalf of the Board
SiS Mobile Holdings Limited
Lim Kiah Meng
Chairman

Hong Kong, 3 June 2026

As at the date of this announcement, the directors of the Company are Mr. Lim Kiah Meng, Mr. Fong Po Kiu and Ms. Wong Yi Ting as executive directors, Mr. Lim Hwee Hai, Mr. Lim Ee Ray and Mr. Lim Yi Alex as non-executive directors and Ms. Chu Chung Yi, Mr. Cheng Tak Chung and Mr. Ma Shiu Sun Michael as independent non-executive directors.