鼎泰高科
DTECH

Guangdong Dtech Technology Co., Ltd.
廣東鼎泰高科技術股份有限公司

(A joint stock company incorporated in the People's Republic of China with limited liability)

(Stock Code: 1377)

UNIFORM ADOPTION OF CHINA ACCOUNTING STANDARDS FOR BUSINESS ENTERPRISES FOR FINANCIAL REPORT PREPARATION AND CESSATION OF ENGAGEMENT OF OVERSEAS FINANCIAL REPORTING AUDITOR

To enhance the efficiency of the Company's information disclosure, streamline the financial reporting process and reduce disclosure costs and audit fees, the Company proposes to change to adopt the CAS and prepare its financial statements solely in accordance with the CAS for the purpose of disclosing the Company's results for the year ending December 31, 2026 and subsequent accounting years, and to make such disclosures in both the Chinese mainland and Hong Kong markets.

In this connection, the Company proposes to cease the engagement of Rongcheng Hong Kong as the Company's overseas financial reporting auditor for the Year 2026.

This announcement is made by the board (the "**Board**") of directors (the "**Directors**") of Guangdong Dtech Technology Co., Ltd. (the "**Company**") pursuant to Rule 13.51 of the Rules Governing the Listing of Securities (the "**Listing Rules**") on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

To enhance the efficiency of the Company's information disclosure, streamline the financial reporting process and reduce disclosure costs and audit fees, the Company proposes to change to adopt the China Accounting Standards for Business Enterprises (the "**CAS**") and prepare its financial statements solely in accordance with the CAS for the purpose of disclosing the Company's results for the year ending December 31, 2026 (the "**Year 2026**") and subsequent accounting years, and to make such disclosures in both the Chinese mainland and Hong Kong markets.

UNIFORM ADOPTION OF THE CAS FOR FINANCIAL REPORT PREPARATION AND CESSATION OF ENGAGEMENT OF OVERSEAS FINANCIAL REPORTING AUDITOR

The Company is dual-listed on both the Shenzhen Stock Exchange and the Stock Exchange. The Company has consistently adopted the CAS for the preparation of its financial reports and the disclosure of related financial information. It was only in connection with the preparation of its application for the H-share offering that the Company engaged Rongcheng (Hong Kong) CPA Limited ("**Rongcheng Hong Kong**") to prepare its financial reports in accordance with the International Financial Reporting Standards ("**IFRS**") and to disclose the related financial information.

Pursuant to Rules 4.11(c) and 19A.31(4) of the Listing Rules, an issuer incorporated in Chinese mainland as a joint stock limited company and listed on the Stock Exchange may adopt CAS in the preparation of its financial statements. Where a PRC issuer with a primary listing on the Stock Exchange adopts the CAS for the preparation of its annual financial statements, such financial statements may be audited by a PRC firm of practising accountants that satisfies the relevant requirements. In particular, under the mutual recognition arrangements, the firm must have been approved by the Ministry of Finance of the PRC and the China Securities Regulatory Commission (the "**CSRC**") as suitable to act as an auditor or reporting accountant for a PRC issuer listed in Hong Kong, and must be a Recognised PIE Auditor (within the meaning of the Listing Rules) under section 20ZT of the Accounting and Financial Reporting Council Ordinance (Chapter 588 of the Laws of Hong Kong).

In view of the substantial convergence between financial reports prepared under the CAS and IFRS, in order to further improve the efficiency of information disclosure, simplify the financial reporting process and save disclosure costs and audit fees, the Company will uniformly adopt the CAS to prepare financial reports and disclose relevant financial information commencing from the annual financial report for the Year 2026.

IMPACT ON THE COMPANY WITH UNIFORM ADOPTION OF THE CAS FOR FINANCIAL REPORT PREPARATION

The Company is of the view that, uniform adoption of the CAS for financial report preparation and relevant financial information disclosure will not have any material impact on the Company's performance or financial position.

CESSATION OF ENGAGEMENT OF OVERSEAS FINANCIAL REPORTING AUDITOR

Currently, Rongcheng Hong Kong serves as the Company's overseas financial reporting auditor, providing audit services for financial reports prepared in accordance with the IFRS to the Company. Originally, its term of office commenced from the date of the resolution approved at the 2025 second extraordinary general meeting of the Company until the conclusion of the next annual general meeting following the completion of the audit for the Year 2026.

The Company will uniformly adopt the CAS for financial report preparation, and RSM China CPA LLP (容誠會計師事務所(特殊普通合夥)), the Chinese mainland financial reporting auditor, has been recognized by the Ministry of Finance of the PRC and the CSRC and is qualified to provide audit services for issuers incorporated in Chinese mainland and listed in Hong Kong. Accordingly, the Board proposes the cessation of engagement of Rongcheng Hong Kong as the Company's overseas financial reporting auditor. In accordance with requirements of section 200 "Changes in a Professional Appointment" and Section 300 "Change of Auditors of a Listed Issuer of The Stock Exchange of Hong Kong" of the Code of Ethics for Professional Accountants published by The Hong Kong Institute of Certified Public Accountants, Rongcheng Hong Kong confirms that it has not been officially engaged to perform and has not commenced any audit work of the Company for the Year 2026 as of the date of this announcement. Rongcheng Hong Kong further confirms that, save as the abovementioned matters, there are no matters in relation to the cessation of engagement of overseas financial reporting auditor that need to be brought to the attention of the Company's shareholders and creditors. There is no disagreement with matters in relation to the cessation of engagement of overseas financial reporting auditor between the Company and Rongcheng Hong Kong.

OPINIONS OF THE AUDIT COMMITTEE

The audit committee of the Board of the Company (the "**Audit Committee**") considered and approved the Resolution on the Uniform Adoption of the China Accounting Standards for Business Enterprises for Financial Report Preparation and Cessation of Engagement of Overseas Financial Reporting Auditor at its third meeting in 2026. The Audit Committee unanimously considered that:

1. The Company's uniform adoption of the CAS for financial report preparation will help enhance the efficiency of information disclosure, simplify the financial reporting preparation process and reduce disclosure costs and audit fees, and will not have any material adverse impact on the truthfulness or accuracy of the financial reports or on investors' decision-making.

2. The procedures for ceasing the engagement of Rongcheng Hong Kong as the overseas financial reporting auditor complied with applicable laws and regulations, relevant rules and the actual needs of the Company. There is no disagreement between the parties, and the cessation will not prejudice the interests of the Company or its shareholders.

The cessation of engagement of overseas financial reporting auditor is subject to consideration and approval by the shareholders at the Company's extraordinary general meeting to be held on September 15, 2026 and will take effect from the date on which such approval is obtained at the extraordinary general meeting. The Company will, in due course, despatch a circular to the shareholders containing, among other things, details of the cessation of engagement of overseas financial reporting auditor. Subject to the approval at the extraordinary general meeting, RSM China CPA LLP will become the Company's sole auditor for the audit of the Company's financial report in accordance with the CAS, and shall simultaneously assume the responsibilities of the domestic and overseas financial report of the Company.

By order of the Board
Guangdong Dtech Technology Co., Ltd.
廣東鼎泰高科技術股份有限公司
WANG Xin
Chairperson of the Board, Executive Director and General Manager

Hong Kong, August 19, 2026

As at the date of this announcement, the Board comprises (i) Ms. WANG Xin, Mr. WANG Junfeng, Mr. LIN Xia, Mr. WANG Xuefeng and Ms. WANG Yifei as executive Directors; and (ii) Ms. LI Xiaofei, Mr. SONG Haihai, Dr. XIN Guosheng and Dr. HUANG Hui as independent non-executive Directors.