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UNITAS HOLDINGS LIMITED
宏海控股集團有限公司

(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 8020)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO THE CIRCULAR FOR RE-APPOINTMENT OF AUDITORS

Reference is made to the circular of Unitas Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") dated 4 September 2026 (the "**Circular**"). The Board wishes to provide the shareholders of the Company with additional information regarding the basis of determination of the estimated audit fee for the year ending 31 March 2027 (ranging from HK$500,000 to HK$550,000):

Specific Assessment of Operational Factors and Key Fee Drivers

The prior year's audit fee was HK$500,000. The potential maximum increase of HK$50,000 (or approximately 10%) in the proposed fee range is directly attributable to the increased volume of corporate operations following the commencement of the Group's new high-technology business segment.

Specifically, as announced by the Company on 25 June 2026, the Group's subsidiary, Huison Intelligence Limited, entered into a service contract in relation to an "AIGC Creative Hub Overseas Expansion Platform".

As this is a newly activated business line, the auditors will naturally require additional routine man-hours and field-work to review the new commercial contracts, understand the operational workflows, and establish the baseline audit documentation for this subsidiary. The estimated buffer of HK$50,000 is intended solely to accommodate these extra hours spent by the audit team during their standard fact-finding and testing procedures.

Views of the Audit Committee and the Board

The Audit Committee and the Board have appraised this fee range and consider it to be fair and reasonable. The baseline of HK$500,000 properly reflects the stable framework of the Group's existing businesses, while the upper threshold of HK$550,000 provides a justified and limited commercial buffer for the auditors to deploy adequate manpower to cover the expanded group structure, ensuring audit quality and regulatory compliance.

Save as disclosed above, all information set out in the Circular remains unchanged.

By order of the Board
Unitas Holdings Limited
Man Wing Yee Ginny
Chairlady

Hong Kong, 23 September 2026

As at the date of this announcement, the Company's executive Directors are Ms. Man Wing Yee Ginny (Chairlady) and Mr. Lau Ling Tak and the independent non-executive Directors are Mr. Siu Chi Yiu Kenny, Mr. Lee Chi Keung Jim and Dr. Chow Ho Wan, Owen.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, (i) the information contained in this announcement is accurate and complete in all material respects and not misleading or deceptive and (ii) there are no other matters the omission of which would make any statement in this announcement misleading.

This announcement will remain on the "Latest Listed Company Announcements" page of the website of the Stock Exchange at www.hkexnews.hk for a minimum period of seven days from the date of its posting. This announcement will also be published on the Company's website (www.unitas.com.hk).