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KOS International Talent Group Limited
高奧士國際人才集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8042)

PROPOSED CHANGE OF AUDITOR

This announcement is made by the board (the "**Board**") of directors (the "**Directors**") of KOS International Talent Group Limited (the "**Company**", together with its subsidiary, the "**Group**") pursuant to Rule 17.50(4) of the Rules Governing the Listing of Securities on GEM (the "**GEM Listing Rules**") on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

RESIGNATION OF AUDITOR

The Board announces that D & PARTNERS CPA LIMITED ("**D & Partners**") has resigned as the auditor of the Company with effect from 12 November 2026 (the "**Resignation**").

In its resignation letter dated 12 November 2026, D & Partners stated that after understanding the latest operational updates and evaluating the necessary audit resource required to address the Group's current scale and professional risk profile, it was unable to reach a mutual agreement on an audit fee level that would support the allocation of resources required to complete the audit. The Company did not request D & Partners to resign, nor did the Company take any action that caused or contributed to the Resignation.

D & Partners has confirmed in its resignation letter that, save as disclosed herein, there are no matters connected with the Resignation that need to be brought to the attention of the shareholders of the Company (the "**Shareholders**") and creditors of the Company.

The Board and the audit committee of the Company (the "**Audit Committee**") have confirmed that there is no disagreement between the Company and D & Partners and that, save as disclosed above, there are no other matters or circumstances in connection with the Resignation that need to be brought to the attention of the Shareholders.

As at the date of this announcement, D & Partners has not commenced any audit work on the consolidated financial statements of the Group for the financial year ending 31 December 2026 ("**FY2026**"). The Board believes that the Resignation will not have any significant impact on the annual audit of the Group for FY2026 and the release of the annual results of the Group for FY2026.

The Board would like to take this opportunity to express its sincere gratitude to D & Partners for its professional services and support rendered to the Group in the past years.

PROPOSED APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation of the Audit Committee, the Board has resolved to propose the appointment of McMillan Woods (Hong Kong) CPA Limited ("**McMillan Woods**") as the new auditor of the Company to fill the casual vacancy arising from the Resignation pursuant to Articles 61(1) and 155 of the second amended and restated memorandum and articles of association of the Company (the "**Articles**"), to hold office until the conclusion of the next annual general meeting of the Company, subject to the approval of the Shareholders at an extraordinary general meeting of the Company (the "**EGM**") to be convened. McMillan Woods shall be eligible for re-appointment at the next annual general meeting of the Company.

CHRONOLOGY OF EVENTS IN RELATION TO THE CHANGE OF AUDITOR

Date	**Event**
15 May 2026	At the annual general meeting of the Company held on 15 May 2026 (the "**AGM**"), D & Partners was re-appointed as the auditor of the Company, to hold office until the conclusion of the next annual general meeting of the Company.
May 2026 to October 2026	The Company commenced discussions with D & Partners regarding the audit plan and audit fee for FY2026. In the course of such discussions, the Company considered that the proposed audit fee may not be commensurate with the scale of operations of the Group and the expected audit fee budget of the Group. Accordingly, the Company approached other professional accounting firms in the market to explore their interest, capacity, audit plans and fee proposals in respect of the annual audit of the Group for FY2026. Each of the firms approached, including McMillan Woods, is a registered public interest entity auditor under the Accounting and Financial Reporting Council Ordinance (Cap. 588) of the laws of Hong Kong and has relevant experience in auditing companies listed on the Stock Exchange. In particular, McMillan Woods currently acts as the auditor of approximately 70 companies listed on the Stock Exchange. Subsequently, in October 2026, the Company received a fee proposal from McMillan Woods.

10 November 2026	McMillan Woods was invited to attend a meeting with the Audit Committee, at which it presented and discussed its proposed audit approach, audit plan and timetable, resources and fee structure as the proposed incoming auditor. After considering various factors, including its fee proposal, audit plan, qualifications, experience, resources and understanding of the Group's business, the Audit Committee considered McMillan Woods to be an appropriate and suitable candidate to act as the auditor of the Company and recommended its appointment to the Board in anticipation of the Resignation.
12 November 2026	D & Partners tendered its resignation as the auditor of the Company, and issued a reply to the professional clearance letter from McMillan Woods. Subsequently, upon the recommendation of the Audit Committee, the Board resolved to propose the appointment of McMillan Woods as the new auditor of the Company to fill the casual vacancy arising from the Resignation for the Shareholders' approval at the EGM.

AUDIT COMMITTEE'S ASSESSMENT OF THE NEW AUDITOR

The selection and proposed appointment of McMillan Woods were made in accordance with the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors and the Guidance Notes on Change of Auditors issued by the Accounting and Financial Reporting Council (the "**AFRC**"). The Audit Committee has considered a number of factors in assessing the suitability of McMillan Woods to act as the new auditor of the Company, including but not limited to the following:

(a) Governance and leadership

Established in 2019, McMillan Woods has approximately 80 professionals and a team consisting of qualified accountants and professional consultants currently serving over 70 listed companies in Hong Kong. It is a member firm of McMillan Woods Global, a global network of independent local and regional firms of recognised qualified accountants and professional advisors, covering over 3,200 people operating over 70 countries and regions. The Audit Committee has reviewed McMillan Woods' organisational structures, leadership and governance arrangements relevant to audit quality, and is satisfied that appropriate governance and leadership are in place to support audit quality.

(b) Compliance with relevant ethical requirements

The Audit Committee assessed McMillan Woods' compliance with relevant ethical requirements by reviewing the independence statements set out in the fee quotation of McMillan Woods and considering compliance with applicable ethical and independence standards. McMillan Woods confirmed that it has maintained a quality management system with reference to the Codes of Ethics for Professional Accountants and the Hong Kong Standards on Quality Management issued by the Hong Kong Institute of Certified Public Accountants, and requires its professional staff to comply with the same. Through the independence statements set out in its fee proposal, McMillan Woods has declared that it is independent of the Company. McMillan Woods possesses the relevant practising credentials and qualifications as auditor of companies listed in Hong Kong. In light of the above, the Audit Committee is satisfied that McMillan Woods complies with relevant ethical requirements and is independent in relation to the audit engagement.

(c) Industry knowledge and technical competence

The Audit Committee reviewed McMillan Woods' industry knowledge and technical competence. McMillan Woods' clients include a number of listed companies engaged in outsourcing and recruitment services and professional services, which are similar to the business of the Group. McMillan Woods maintains an independent technical department, which is responsible for performing independent review on each listed audit engagement. Concurring review must be completed by audit engagement directors, engagement quality reviewer and the independent technical department before issuance of the auditor's report.

(d) Engagement performance

The Audit Committee assessed McMillan Woods' proposed audit plan, including the allocation of professional staff, technical resources, audit methodology, and timetable, and confirmed that the audit plan is designed to comply with applicable auditing standards. The Audit Committee assessed that the audit engagement team has sufficient and appropriate resources, including expertise and time to perform quality audit.

McMillan Woods proposes to set up a dedicated service team for the Group. Its directors and staff possess comprehensive expertise and knowledge in audit, taxation and industry matters, with proven experience in serving listed companies and enterprises across multiple industries. McMillan Woods proposes to adopt a structured and flexible audit strategy, comprising the stages of planning, conducting audit work, and finalising the audit report.

(e) Communication and interaction with the Audit Committee

The Audit Committee assessed McMillan Woods' communication and interaction arrangements by reviewing the proposed communication protocols set out in the audit plan. McMillan Woods will liaise with the Audit Committee at each stage of the audit where necessary. As part of two-way communication with the Audit Committee, McMillan Woods will provide an overview of the planned audit scope and preliminary audit timetable, and will present audit findings and discuss with the Audit Committee from time to time during the course of its audit.

(f) Monitoring process over engagement quality

The Audit Committee assessed McMillan Woods' internal monitoring processes over engagement quality. McMillan Woods maintains a system of quality management in accordance with Hong Kong Standard on Quality Management 1, which incorporates a monitoring and remediation process covering, among other things, periodic reviews of completed engagement files, monitoring of compliance with ethics and independence requirements, and root cause analysis and remediation of any deficiencies identified. The effectiveness of its system of quality management is subject to annual internal evaluation and external monitoring by the AFRC. The Audit Committee is satisfied that these monitoring processes provide robust oversight and support the delivery of a high-quality audit for the Group.

Having considered the above factors, the Audit Committee is satisfied that McMillan Woods is independent, competent and capable of performing a high-quality audit. The audit fee agreed between the Company and McMillan Woods for the audit of the consolidated financial statements of the Group for FY2026 is HK$500,000 (exclusive of any disbursements). Such audit fee has been determined after due consideration and arm's length negotiations between the Company and McMillan Woods, taking into account, among other things, the Group's existing structure, expected audit scope, expected audit timetable, expected auditors' resources involved and the level of audit specialist required. The Audit Committee is also satisfied that the agreed audit fee is reasonable and commensurate with the size and complexity of the Group's business, and that McMillan Woods' proposed audit plan, timetable and committed resources are adequate to complete the FY2026 audit without compromising audit quality.

FY2026 AUDIT PLAN

The Company has discussed with McMillan Woods the audit plan for FY2026, the key elements of which are summarised below:

Stage	Indicative Timing	Key Activities
Audit planning and transition	December 2026 to January 2027	• Receive the draft consolidated financial statements and the draft management accounts of each reporting entity in the Group • Arrange bank confirmations • Commencement of audit planning upon appointment, including risk assessment and the overall audit strategy, scope and materiality • Understand the Group's business operations and major business cycles • Meet with the Audit Committee, management and key finance staff
Year-end fieldwork	January 2027 to March 2027	• Perform audit work on opening balances • Audit procedures across significant areas, including tests of controls and substantive procedures on the consolidated financial statements of the Group for FY2026 • Review valuation working papers and reports from valuers • Communicate with key finance staff on ongoing issues

Audit completion	Late March 2027	• Complete the audit, review the financial statements and issue the auditor's report on the FY2026 consolidated financial statements • Communicate with the Audit Committee and management to discuss major accounting and auditing issues
Annual results announcement	Late March 2027	• Coordinate with the Company on the draft annual results announcement and annual report • Release of annual results announcement within the time limit prescribed under the GEM Listing Rules

McMillan Woods has confirmed that it has sufficient and appropriate resources, and will commit an adequate and experienced engagement team, to carry out the audit of the Group for FY2026 in accordance with the above audit plan.

The Audit Committee has evaluated all factors mentioned above and is satisfied that the proposed audit strategy, plan and timetable are reasonable and sufficient to complete all necessary audit procedures without compromising audit quality.

EGM

In line with good corporate governance practice and the prevailing regulatory expectations of the Stock Exchange, a resolution will be proposed to the Shareholders at the EGM to approve the appointment of McMillan Woods as the auditor of the Company. A circular containing, among other things, details of the appointment of McMillan Woods and the notice of the EGM will be published and made available to the Shareholders in due course.

By Order of the Board
KOS International Talent Group Limited
Chan Ka Kin Kevin
Chairman

Hong Kong, 12 November 2026

As at the date of this announcement, the Board comprises four executive Directors, namely, Mr. Chan Ka Kin Kevin (Chairman), Mr. Chan Ka On Eddie, Mr. Chan Ka Shing Jackson and Ms. Yeung Shek Shek Louisa; and three independent non-executive Directors, namely, Mr. Poon Kai Kin, Dr. Lau Kin Shing Charles and Mr. Cheung Wang Kei Wayne.

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

This announcement will remain on the Stock Exchange's website at www.hkexnews.hk on the "Latest Listed Company Information" page for at least 7 days from the date of its publication and on the Company's website at www.kos-intl.com.