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If you are in doubt as to any aspect of this circular or as to the action to be taken, you should consult your stockbroker or other registered dealer in securities, bank manager, solicitor, professional accountant or other professional advisers.

If you have sold or transferred all your shares in Starlight Culture Entertainment Group Limited, you should at once hand this circular and the accompanying form of proxy to the purchaser(s) or the transferee(s) or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser(s) or the transferee(s).

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**STARLIGHT CULTURE
ENTERTAINMENT**

STARLIGHT CULTURE ENTERTAINMENT GROUP LIMITED

星光文化娛樂集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 1159)

**PROPOSED APPOINTMENT OF AUDITOR
AND
NOTICE OF SPECIAL GENERAL MEETING**

The letter from the Board is set out on pages 2 to 5 of this circular.

The notice convening the SGM to be held at Room 2001, 20/F., No. 118 Connaught Road West, Hong Kong, on Thursday, 9 February 2023 at 11:00 a.m. at which the above proposal will be considered is set out on pages 6 to 7 of this circular.

A form of proxy for use by the Shareholders at the SGM is enclosed with this circular for despatch to the Shareholders. Whether or not you are able to attend the SGM, please complete and return the relevant form of proxy as instructed as soon as possible and in any event not less than 48 hours before the time appointed for holding the meeting to the branch share registrar of the Company, Tricor Secretaries Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong or via the designated URL (<https://spot-meeting.tricor.hk>) by using the username and password provided on the notification letter sent by the Company. Completion and return of the form of proxy will not preclude you from attending and voting at the SGM and at any adjournment thereof if you so wish.

20 January 2023

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DEFINITIONS

In this circular, the following expressions shall have the following meanings unless the context indicates otherwise:

“Audit Committee”	the audit committee of the Board
“Baker Tilly”	Baker Tilly Hong Kong Limited, being the proposed new auditor of the Company
“Board”	the board of Directors
“Bye-laws”	the bye-laws of the Company, as amended from time to time
“Company”	Starlight Culture Entertainment Group Limited, a company incorporated in Bermuda with limited liability and its Shares are listed on the Stock Exchange
“Directors”	the directors of the Company
“EY”	Ernst & Young, being the outgoing auditor of the Company
“Group”	the Company and its subsidiaries
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“Shareholder(s)”	holder(s) of issued Shares
“Share(s)”	ordinary share(s) of HK\$0.10 each in the share capital of the Company (or of such other nominal amount as shall result from a sub-division, consolidation, reclassification or reconstruction of the share capital of the Company from time to time)
“Special General Meeting” or “SGM”	the special general meeting of the Company to be convened at Room 2001, 20/F., No. 118 Connaught Road West, Hong Kong, on Thursday, 9 February 2023 at 11:00 a.m., a notice of which is set out on pages 6 and 7 of this circular
“Stock Exchange”	The Stock Exchange of Hong Kong Limited

LETTER FROM THE BOARD



**STARLIGHT CULTURE
ENTERTAINMENT**

STARLIGHT CULTURE ENTERTAINMENT GROUP LIMITED

星光文化娛樂集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 1159)

Executive Directors:

Mr. Tang Liang (*Chairman*)

Mr. Chau Chit

Mr. Luo Lei

Mr. Zhou Jingbo

Mr. Sang Kangqiao

Ms. Wu Xiaoli

Independent Non-executive Directors:

Mr. Wong Wai Kwan

Mr. Michael Ngai Ming Tak

Mr. Jing Xufeng

Principal place of business

in Hong Kong:

Room 2001, 20/F

No. 118 Connaught Road West

Hong Kong

Registered office:

Clarendon House

2 Church Street

Hamilton HM11

Bermuda

20 January 2023

Dear Sir or Madam,

**PROPOSED APPOINTMENT OF AUDITOR
AND
NOTICE OF SPECIAL GENERAL MEETING**

A. INTRODUCTION

References are made to the announcements of the Company dated 10 January 2023 and 16 January 2023 regarding, respectively, the resignation of EY as auditor of the Company with effect from 31 December 2022 and the proposal of the Board to appoint Baker Tilly as auditor of the Company to fill the vacancy following the resignation of EY and subject to the approval of the Shareholders at the SGM, to hold office until the conclusion of the next annual general meeting of the Company.

LETTER FROM THE BOARD

Pursuant to bye-law 157 of the Bye-laws, if the office of auditor becomes vacant by the resignation of auditor, the Directors shall as soon as practicable convene a special general meeting to fill the vacancy.

At the forthcoming SGM, an ordinary resolution will be proposed to the Shareholders to approve the appointment of Baker Tilly as the auditor of the Company.

The purpose of this circular is to provide the Shareholders with information necessary to enable them to make a decision on whether to vote for or against the ordinary resolution to be proposed at the SGM for the appointment of auditor and to give the Shareholders the notice of the SGM.

B. REASON FOR CHANGE OF AUDITOR

After taking into account of many factors including the professional risk associated with the audit, the level and timeliness of assistance from the Company, the outstanding unpaid audit fees for year ended 31 December 2021 (of which EY had received full settlement as at the date of the Company's announcement of 10 January 2023) and EY's available internal resources in light of the current work flows, EY decided to resign as auditor of the Company with effect from 31 December 2022.

EY has confirmed that, except that EY has not commenced any audit work for the 2022 audit, there are no other matters connected to its resignation as the auditor of the Company that need to be brought to the attention of the shareholders of the Company.

The Board and the Audit Committee in proposing the appointment of Baker Tilly as the new auditor of the Company have considered:

- (i) EY's resignation as the auditor of the Company and the possible impacts on the audit of the Group's consolidated financial statements for the year ending 31 December 2022;
- (ii) the draft engagement letter in respect of the appointment of Baker Tilly as the auditor of the Company; and
- (iii) the background, credentials, qualification, experience and resources of Baker Tilly.

The Board and the Audit Committee confirm that save as disclosed in the announcement dated 10 January 2023 regarding the resignation of EY, there are no matters in respect of the change of auditor that need to be brought to the attention of the Shareholders of the Company. The Board would like to take this opportunity to express its gratitude to EY for their professional services rendered to the Company in the past years.

LETTER FROM THE BOARD

The Board proposed to appoint Baker Tilly as the new auditor of the Company to fill the vacancy to hold office until the conclusion of next annual general meeting of the Company. Subject to Shareholders' approval at the SGM, the appointment of Baker Tilly as the auditor of the Company shall come into effect upon the passing of an ordinary resolution by the Shareholders at the SGM.

THE SGM

The SGM will be held by the Company at Room 2001, 20/F., No. 118 Connaught Road West, Hong Kong, on Thursday, 9 February 2023 at 11:00 a.m. to consider and if thought fit, to approve the proposed appointment of Baker Tilly. The notice for the Special General Meeting is set out on pages 6 and 7 of this circular.

Whether or not you intend to attend the Special General Meeting, you are requested to complete the form of proxy and return it to the branch share registrar of the Company, Tricor Secretaries Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong in accordance with the instructions printed thereon or via the designated URL (<https://spot-emeeting.tricor.hk>) by using the username and password provided on the notification letter sent by the Company not less than 48 hours before the time appointed for holding the Special General Meeting. The return of the proxy form will not preclude you from attending and voting in person if you so wish and in such event, the instrument appointing a proxy shall be deemed to be revoked.

C. VOTING BY POLL

Under Rule 13.39(4) of the Listing Rules, any vote of shareholders at a general meeting must be taken by poll. Accordingly, the ordinary resolutions proposed at the Special General Meeting will also be taken by poll. A poll results announcement will be made by the Company after the Special General Meeting in accordance with Rule 13.39(5) of the Listing Rules. To the best of the Directors' knowledge, information and belief, having made all reasonable enquiries, no Shareholder is required to abstain from voting at the Special General Meeting, and there is no voting trust or other agreement or arrangement or understanding entered into or binding upon any Shareholder, and any other obligation or entitlement of a Shareholder that is required to be disclosed.

D. CLOSURE OF THE REGISTER OF MEMBERS

The register of members of the Company will be closed from Monday, 6 February 2023 to Thursday, 9 February 2023 (both dates inclusive) to determine the entitlement to attend and vote at the SGM. During such period no transfer of Shares will be registered. In order to qualify for the entitlement to attend and vote at the SGM, all transfer forms accompanied by the relevant Share certificates must be lodged with the branch share registrar of the Company at Tricor Secretaries Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not later than 4:30 p.m. on Friday, 3 February 2023 for registration.

LETTER FROM THE BOARD

E. RECOMMENDATIONS

Having considered the circumstances as set out above, the Directors consider that the appointment of Baker Tilly as auditor of the Company is in the interest of the Company and the Shareholders as a whole. The Directors therefore recommend the Shareholders to vote in favour of the resolution to be proposed at the Special General Meeting.

F. RESPONSIBILITY STATEMENT

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

Yours faithfully,

By Order of the Board

Starlight Culture Entertainment Group Limited

Tang Liang

Chairman

NOTICE OF SPECIAL GENERAL MEETING



**STARLIGHT CULTURE
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STARLIGHT CULTURE ENTERTAINMENT GROUP LIMITED

星光文化娛樂集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 1159)

NOTICE OF SPECIAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the special general meeting (the “SGM”) of Starlight Culture Entertainment Group Limited (the “Company”) will be held at Room 2001, 20/F., No. 118 Connaught Road West, Hong Kong, on Thursday, 9 February 2023 at 11:00 a.m. for the purpose of considering and, if thought fit, passing, with or without modifications, the following resolution which will be proposed as an ordinary resolution:

ORDINARY RESOLUTION

1. **“THAT** Baker Tilly Hong Kong Limited be and is hereby appointed as the auditor of the Company to fill the vacancy following the resignation of Ernst & Young and to hold office until the conclusion of the next annual general meeting of the Company and such appointment be and is hereby confirmed, approved and ratified and the board of directors of the Company be authorised to fix its remuneration.”

By Order of the Board

Starlight Culture Entertainment Group Limited

Tang Liang

Chairman

Hong Kong, 20 January 2023

Registered office:

Clarendon House
2 Church Street
Hamilton HM11
Bermuda

Principal place of business:

Room 2001, 20/F
No. 118 Connaught Road West
Hong Kong

NOTICE OF SPECIAL GENERAL MEETING

Notes:

1. Any member entitled to attend and vote at the meeting shall be entitled to appoint another person as his proxy to attend and vote instead of him/her/it. Any such member who is a holder of two or more shares may appoint more than one proxy to attend and vote in his/her/its stead. A proxy need not be a member of the Company but must be present in person to represent the member.
2. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his/her/its attorney duly authorised in writing or, if the appointor is a corporation, either under its common seal or under the hand of an officer or attorney or other person duly authorised.
3. In the case of joint holders of any shares in the Company, any one of such joint holders may vote at the meeting, either in person or by proxy, in respect of such shares as if he was solely entitled thereto, but if more than one of such joint holders are present at the meeting, either personally or by proxy, that one of the said persons so present whose name stands first on the register of members in respect of such shares shall be accepted to the exclusion of the votes of the other joint registered holders.
4. In order to be valid, a form of proxy and the power of attorney or other authority (if any) under which it is signed, or a certified copy of such power of attorney or authority, must be deposited at the branch share registrar of the Company at Tricor Secretaries Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong or via the designated URL (<https://spot-meeting.tricor.hk>) by using the username and password provided on the notification letter sent by the Company as soon as possible but in any event not less than 48 hours before the time for holding the meeting or any adjourned meeting.
5. The register of members of the Company will be closed from Monday, 6 February 2023 to Thursday, 9 February 2023 (both days inclusive) to determine the entitlement to attend and vote at the above meeting. During such period no transfer of shares of the Company will be registered. In order to qualify for the entitlement to attend and vote at the above meeting, all transfer forms accompanied by the relevant share certificates must be lodged with the branch share registrar of the Company, Tricor Secretaries Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, not later than 4:30 p.m. on Friday, 3 February 2023 for registration.
6. Delivery of the form of proxy will not preclude a member from attending and voting in person at the meeting convened and in such event, the form of proxy shall be deemed to be revoked.
7. The Company reminds all shareholders that physical attendance in person at the meeting is not necessary for the purpose of exercising voting rights. Shareholders may appoint the chairman of the meeting as their proxy to vote on the relevant resolution at the meeting instead of attending the meeting in person, by completing and return the form of proxy.
8. The translation into Chinese language of this notice is for reference only. In case of any inconsistency, the English version shall prevail.