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KAI YUAN HOLDINGS LIMITED

開源控股有限公司

(incorporated in Bermuda with limited liability)

(Stock Code: 1215)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO ANNOUNCEMENT OF FINAL RESULTS FOR THE YEAR ENDED 31 DECEMBER 2022

Reference is made to the annual results announcement (the “**Results Announcement**”) of Kai Yuan Holdings Limited (the “**Company**”) dated 27 March 2023. Unless otherwise defined, capitalised terms used in this announcement shall have the same meaning as those set out in the aforesaid announcement.

The Company would like to supplement the scope of work and auditor’s procedures performed as follows:

AUDITOR’S PROCEDURES PERFORMED ON THE RESULTS ANNOUNCEMENT

The figures in respect of the Group’s consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes thereto for the year ended 31 December 2022 as set out in the Results Announcement have been agreed by the Group’s auditor, Ernst & Young, to the amounts set out in the audited consolidated financial

statements of the Group for the Year. The work performed by Ernst & Young in this respect did not constitute an assurance engagement and consequently no opinion or assurance conclusion has been expressed by Ernst & Young on the Results Announcement.

By Order of the Board
Kai Yuan Holdings Limited
Law Wing Chi, Stephen
Executive Director

Hong Kong, 28 March 2023

As at the date of this announcement, the Board comprises Mr. Xue Jian and Mr. Law Wing Chi, Stephen (both being executive Directors) and Mr. Tam Sun Wing, Mr. Ng Ge Bun, Mr. He Yi and Ms. Kwok Pui Ha (all being independent non-executive Directors).