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Wing Lee Development Construction Holdings Limited

榮利營造控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 9639)

CHANGE OF AUDITOR

This announcement is made by Wing Lee Development Construction Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 13.51(4) of the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

RESIGNATION OF AUDITOR

The board of directors (the “**Board**”) of the Company hereby announces that the Company and PricewaterhouseCoopers (“**PwC**”) were unable to reach a consensus regarding the audit fee for the year ending 31 March 2026 (“**2026 Financial Year**”). Consequently, the Company has requested and PwC has accepted the resignation as the auditor of the Company (the “**Auditor**”) with effect from 30 January 2026.

The Company is incorporated under the laws of the Cayman Islands and to the knowledge of the Board, there is no requirement under the laws of the Cayman Islands for the resigning auditor to confirm whether or not there is any circumstance connected with their resignation which they consider should be brought to the attention of the shareholders (the “**Shareholders**”). PwC has therefore not issued such confirmation. The Board and the audit committee of the Company (the “**Audit Committee**”) have also confirmed that there is no disagreement between the Company and PwC, and that there are no other matters or circumstances regarding the change of auditor which should to be brought to the attention of the Shareholders.

The Board and the Audit Committee reviewed the fee quotations provided by PwC as well as other professional accounting firms. In view of the more competitive fee quotes provided by other professional accounting firms possessing the necessary industry experience, technical knowledge, resource allocation, and track records, the Board, with the recommendation of the Audit Committee, considers that the change of auditor would enhance the cost effectiveness of the audit of the Group and reduce the overall operating expenses, with high quality audit remains unchanged.

As at the date of this announcement, the Board confirms that PwC has not commenced any audit work for the 2026 Financial Year. Accordingly, the Board does not anticipate that the change of auditor will have any material impact on the audit for the 2026 Financial Year of the Group.

The Board would like to express its sincere gratitude to PwC for the professional services rendered to the Group over the past years.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation of the Audit Committee of the Company, the Board has resolved to appoint Linksfield CPA Limited (“**Linksfield**”) as the new auditor of the Company with effect from 30 January 2026 to fill the casual vacancy following the resignation of PwC. Linksfield will hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Linksfield as the new auditor of the Company, including but not limited to (i) the current operation scale of the Group; (ii) its experience, industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its market reputation; (v) its resources and capabilities including but not limited to the size and structure of the proposed audit team; (vi) its audit proposal and audit fee; (vii) the Guidelines for Effective Audit Committees — Selection, Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council (the “**AFRC**”) and (viii) the Guidance Notes on Change of Auditors issued by the AFRC.

Based on the above, the Audit Committee has assessed and considered Linksfield is independent, competent and capable to provide high-quality audit services for the Group and considered Linksfield to be eligible and suitable to act as the Auditor for the auditing of the annual results of the Group for 2026 Financial Year. With the consideration on the qualifications, competence and experience of Linksfield, the Board and the Audit Committee are of the view that the change of auditor is in the interest of the Company and its Shareholders as a whole. The Board and the Audit Committee are also of the view that the change of Auditor would enhance the cost-effectiveness of the Company's annual audit.

The Board expresses its warm welcome to Linksfield on its appointment as the new auditor of the Company.

By order of the Board
Wing Lee Development Construction Holdings Limited
Yiu Wang Lee
Chairman

Hong Kong, 30 January 2026

As at the date of this announcement, the executive Directors of the Company are Mr. Yiu Wang Lee, Mr. Yiu Wang Lung and Mr. Chan Lo Man; and the independent non-executive Directors are Mr. Shang Hailong, Mr. Fu He and Ms. Xu Jing.