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

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

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eprint GROUP LIMITED
eprint 集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1884)

**CHANGE OF AUDITOR
AND
NOTICE OF EXTRAORDINARY GENERAL MEETING**

A notice convening the Extraordinary General Meeting of eprint Group Limited (the “**Company**”) to be held at Units A & B, 4/F, Phase 3, Kwun Tong Industrial Centre, 448-458 Kwun Tong Road, Kwun Tong, Kowloon, Hong Kong on Monday, 23 February 2026 at 4:00 p.m. is set out on pages 10 and 11 of this circular.

Whether or not you intend to attend and/or vote at the Extraordinary General Meeting in person, you are requested to complete and return the accompanying form of proxy in accordance with the instructions printed thereon to the Company’s branch share registrar and transfer office in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours before the time fixed for holding the Extraordinary General Meeting or any adjournment thereof. Completion and return of the form of proxy shall not preclude you from attending and voting in person at the Extraordinary General Meeting or any adjournment thereof should you so wish.

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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 respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this circular misleading.

DEFINITIONS

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

“Announcement”	the announcement of the Company dated 12 December 2025 in relation to the resignation of PwC as auditor of the Company and the appointment of PKF as new auditor of the Company
“Articles”	the articles of association of the Company
“Audit Committee”	the audit committee of the Board
“Board”	the board of Directors
“Company”	eprint Group Limited, a company incorporated in the Cayman Islands with limited liability, the Shares of which are listed on the Stock Exchange
“Director(s)”	director(s) of the Company
“EGM”	the extraordinary general meeting of the Company to be convened and held at Units A & B, 4/F, Phase 3, Kwun Tong Industrial Centre, 448-458 Kwun Tong Road, Kwun Tong, Kowloon, Hong Kong on Monday, 23 February 2026 at 4:00 p.m. and any adjournment thereof
“Group”	the Company and its subsidiaries
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Latest Practicable Date”	29 January 2026, being the latest practicable date prior to the printing of this circular for ascertaining certain information contained herein
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“PKF”	PKF Hong Kong Limited, the new auditor of the Company appointed by the Board to fill the casual vacancy following the resignation of PwC with effect from 12 December 2025 and to hold office until the conclusion of the next annual general meeting of the Company
“PwC”	PricewaterhouseCoopers, the former auditor of the Company which agreed to resign as the auditor of the Company with effect from 12 December 2025

DEFINITIONS

“Share(s)”	ordinary share(s) of HK\$0.01 each in the share capital of the Company
“Shareholder(s)”	holder(s) of the Shares
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“HK\$”	Hong Kong dollars, the lawful currency of Hong Kong

LETTER FROM THE BOARD



eprint GROUP LIMITED eprint 集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1884)

Executive Directors:

Mr. She Siu Kee William (*Chairman and
Chief Executive Officer*)
Mr. Chong Cheuk Ki
Mr. Leung Yat Pang

Non-executive Director:

Mr. Leung Wai Ming

Independent Non-executive Directors:

Mr. Poon Chun Wai
Mr. Fu Chung
Mr. Ma Siu Kit
Ms. Yu Mei Hung

Registered Office:

Cricket Square
Hutchins Drive, PO Box 2681
Grand Cayman KY1-1111
Cayman Islands

Head Office and Principal Place of

Business in Hong Kong:
Flat A, 4/F., Phase 3
Kwun Tong Industrial Centre
448-458 Kwun Tong Road
Kwun Tong, Kowloon
Hong Kong

6 February 2026

To the Shareholders

Dear Sir or Madam,

CHANGE OF AUDITOR

INTRODUCTION

Reference is made to the Announcement.

The purpose of this circular is to provide you with further information on (i) the resignation of PwC auditor of the Company with effect from 12 December 2025 and (ii) the appointment of PKF as new auditor of the Company to fill the casual vacancy following the resignation of PwC and to hold office until the conclusion of the next annual general meeting of the Company, in order to allow you to make an informed decision on voting in respect of such resolutions and (ii) a notice convening the EGM.

LETTER FROM THE BOARD

CHANGE OF AUDITOR

As disclosed in the Announcement, as the Company and PwC could not reach a consensus on the proposed audit fee of PwC for the year ending 31 March 2026, PwC has agreed to resign as the auditor of the Company with effect from 12 December 2025 upon the request of the Company. Having regard to the recommendation from the Audit Committee, the Board resolved to approve the appointment of PKF as the new auditor of the Company to fill the casual vacancy following the resignation of PwC with effect from 12 December 2025 and to hold office until the conclusion of the next annual general meeting of the Company.

To demonstrate the Board's commitment to high standards of corporate governance, full compliance with all relevant rules and regulations as well as keeping the Shareholders and potential investors of the Company informed of the Company's affairs, the Board proposed to seek the approval of the Shareholders at the EGM for (i) the resignation of PwC as auditor of the Company and (ii) the appointment of PKF as new auditor of the Company and to authorise the Board to fix its remuneration.

THE DETAILED CHRONOLOGY OF EVENTS LEADING TO THE CHANGE OF AUDITOR

Since early 2025, the Company has been conducting an ongoing review of its financial performance and operating costs and has explored various cost control measures. As part of the Group's overall assessment of its operating costs, with a view to ensure audit quality, the Board and the management commenced a process to review and, where appropriate, revisit the Group's annual audit engagement for the financial year ending 31 March 2026. The decision-making process in relation to the change of auditor was based on the Group's prudent and extended assessment over a number of months, including market comparison and internal deliberations.

The detailed chronology of events leading to the change of auditor is set out below.

- (1) During April to May 2025, the Board and management of the Group, on an on-going basis, assessed and reviewed the Group's business nature, scale of operations and profitability and overall financial performance. In light of severe competitions encountered by the Group and the market conditions, the Board has always considered various cost control measures, including but not limited to downsizing its manpower, streamlining of manufacturing and administration processes and reviewing its various professional fees.
- (2) During July to October 2025, the Company raised to the PwC, on a preliminary and informal basis, the possibility of a reduction in the audit fee for the annual audit for the year ending 31 March 2026, as part of the Group's cost control initiatives. On the other hand, in order to have a broader and updated understanding of audit market and market rate with same scope of audit, the Company proceed with initial market research and approach with potential audit firms.

LETTER FROM THE BOARD

- (3) In late-October 2025, the Company received a formal audit fee quotation for the year ending 31 March 2026 from PwC at HK\$1.2 million. The Company also obtained quotations for the annual audit for the year ending 31 March 2026 from other 4 professional accounting firms, including PKF, which quoted from HK\$0.56 million to HK\$0.82 million. The Company was disappointed that PwC quoted an even higher fee although the Company reiterated that the Company's intention to seek a downward adjustment of the audit fee for the financial year ending 31 March 2026 for its cost control while there is no significant change in the Company's operations and the scope of audit as compared to which for the year ended 31 March 2025.

The Chief Financial Officer of the Company verbally discussed with PwC for further discount of audit fee. PwC verbally offered a final discount of the proposed audit fee to HK\$1.1 million. In view that the adjusted fee proposed by PwC was still largely higher, it was expected that PwC could unlikely offer a fee which would be close to the fee quoted by other professional accounting firms.

The Audit Committee reviewed the fee quotations provided by PwC as well as other 4 professional accounting firms with reference to the guidelines issued by the Accounting and Financial Reporting Council ("AFRC") regarding the effective operation of audit committees – selection, appointment and re-appointment of auditors. The Audit Committee also met with the professional accounting firm with the lowest quoted fee. After due and consideration by the Audit Committee, due to, among others, the service scope, and such professional accounting firm had been reprimanded and penalized by AFRC, the Audit Committee considered that such professional accounting firm might not be the most suitable alternative of the Company.

- (4) On 3 November 2025, the Audit Committee, had a meeting with PKF, to discuss in details, among others, PKF's backgrounds, its independence, its experiences in auditing issuers listing on the Stock Exchange, its familiarity with the requirements under the Listing Rules and financial reporting standards, its audit quality and its resources to be devoted in the audit engagement as well as its audit proposal and proposed audit fee. Upon assessment of PKF by the Audit Committee as set out above with reference to the guidelines issued by AFRC regarding the effective operation of audit committees – selection, appointment and re-appointment of auditors, the Audit Committee made recommendation to the Board to consider and approve the possible appointment of PKF if the Company did not receive any further revised quotation from PwC.

LETTER FROM THE BOARD

- (5) On 5 November 2025, As the Company did not receive any revised fee quotation from PwC and the fee quoted was much higher than the fee quotations provided by other professional accounting firms, the Company considered it is not in the interest of the Company and the Shareholders if the Company leaving this matter remained unsolved, the Chief Financial Officer of the Company, on behalf of the Audit Committee, then sent email to officially notify PwC that the Audit Committee and the Company suggested to change to another auditor for the annual audit engagement for the year ending 31 March 2026.
- (6) On 6 November 2025, PwC advised the steps to be taken by the Company for the proposed change of auditor. No counter-offer regarding the audit fee was made by PwC.
- (7) On 10 November 2025, the Audit Committee had a meeting with PwC and PwC was confirmed that the change of auditor was primarily due to the non-consensus of audit fee between the Company and PwC, there was no matters in connection with the resignation of PwC that need to be brought to the attention of the Shareholders, no dispute or disagreement with PwC, and there was no other unresolved matter, etc.
- (8) On 27 November 2025, PwC provided their comments on the draft Announcement.
- (9) On 12 December 2025, a meeting of the Audit Committee and a meeting of the Board were held respectively to approve the change of auditor. On the same day, PwC submitted their signed resignation letter to the Company and issued a clearance letter to PKF.

KEY FACTORS AND INFORMATION CONSIDERED BY THE AUDIT COMMITTEE

When assessing the proposed appointment of PKF, the Audit Committee has considered the following factors in details:

Background

The Audit Committee has assessed and understood that PKF is part of the global network of PKF International with operations in 150 countries. PKF was established in 1968 and have operations for more than 50 years. PKF has 8 partners with more than one hundred professional and supporting staff. Based on the above assessment, the Audit Committee considered that the background and scale of operations of PKF was satisfactory.

LETTER FROM THE BOARD

Independence

The Audit Committee has assessed and considered that since only Hong Kong profits tax filing services in relation to two of the Group's subsidiaries are proposed to be provided by PKF, the fees are insignificant and will be handled by separate teams of PKF. In this regard, the Audit Committee considered that this will not affect PKF's independence to the Group. The Audit Committee understood that PKF has conducted and cleared its internal independence checks in relation to the Group prior to accepting the audit engagement.

Experiences

The Audit Committee has assessed and understood that PKF has more than 45 years of experience in audit and assurance. The Audit Committee has reviewed information on PKF's experience in providing audit services, acting as reporting accountants for initial public offerings, and providing internal control review services for initial public offering-related engagements, and considered that PKF has relevant professional experience and knowledge. The Audit Committee has also reviewed the list of existing listed issuers audited by PKF which was available to the Audit Committee and understood that PKF has experience in auditing listed issuers, including printing-related listed issuer(s).

Audit quality and resources

The Audit Committee has assessed the experience of the proposed audit engagement partner and understood that he has more than 20 years of experience in audit and assurance. The Chairman of the Audit Committee enquired with the PKF audit engagement partner regarding AFRC most recent review of the firm. It was understood that PKF has not been subject to any sanctions or reprimands by the AFRC. The Audit Committee has conducted desktop search and noted that there was no public record of reprimand/sanction on PKF by AFRC based on desktop searches. During the Audit Committee's meeting with PKF, the Audit Committee has discussed with PKF, among others, the nature and business segments of the Group, audit approach performed by PwC, the audit matters raised by PwC in prior years' audit, the expected timeline for the annual audit, the disclosure and compliance requirements, etc. PKF has agreed to allocate and designate appropriate manpower and resources to ensure its audit quality.

Taking into account the above factors, the Audit Committee was satisfied that PKF is independent, competent and capable to perform a high quality audit for the Group.

PROPOSED AUDIT PLAN

At the Audit Committee meeting with the PKF, the Company understood that the audit will be performed under the Hong Kong Standards on Auditing. The approach and scope of work are not expected to differ materially from those previously used by PwC.

LETTER FROM THE BOARD

PKF has agreed to kick start the annual audit for the year ending 31 March 2026 earlier and allocate and designate sufficient manpower and resources to ensure its audit quality.

The Audit Committee will conduct the following procedures to discharge its duty to ensure that the audit quality would not be compromised due to reduced fees:

- Schedule a pre-audit meeting with the PKF team to verify that their audit strategy, scope, and resources are consistent with the Audit Committee's understanding and adhere to all regulatory audit requirements for an HK-listed company;
- Review the detailed audit plan to be provided by PKF;
- Conduct independent regular meetings with PKF, to closely monitor the status and audit quality of PKF;
- Establish clear lines of communications through-out the annual audit and require PKF to directly report and reflect material audit issues, misstatements (if any) to the Audit Committee, without interventions of the executives; and
- PKF has assigned an independent partner to perform an engagement quality review of the audit work.

EXTRAORDINARY GENERAL MEETING

Set out on pages 10 and 11 of this circular is a notice convening the EGM to consider and, if appropriate, to approve, among others, the ordinary resolutions relating to (i) the resignation of PwC as auditor of the Company and (ii) the appointment of PKF as new auditor of the Company and to authorise the Board to fix its remuneration.

A form of proxy for use at the EGM is enclosed herewith. Whether or not you intend to attend and/or vote at the EGM in person, you are requested to complete the form of proxy and return it to the Company's branch share registrar and transfer office in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours before the time fixed for holding the EGM or any adjournment thereof. Completion and return of the form of proxy shall not preclude you from attending and voting in person at the EGM or any adjournment thereof should you so wish.

Pursuant to Rule 13.39(4) of the Listing Rules, any vote of shareholders at a general meeting must be taken by poll except where the chairman, in good faith, decides to allow a resolution which relates purely to a procedural or administrative matter to be voted on by a show of hands. As such, the resolution set out in the notice of the EGM will be voted by poll.

LETTER FROM THE BOARD

On a poll, every Shareholder present in person (or, in the case of a Shareholder being a corporation, by its duly authorised representative) or by proxy shall have one vote for every fully paid Share held. A Shareholder present in person (or, in the case of a Shareholder being a corporation, by its duly authorised representative) or by proxy who is entitled to more than one vote need not use all his/its votes or cast all his/its votes in the same way. As at the Latest Practicable Date, to the best knowledge of the Directors, none of the Shareholders shall be required to abstain from voting at the EGM.

CLOSURE OF REGISTER OF MEMBERS

For the purpose of determining the identity of the Shareholders entitled to attend and vote at the EGM, the register of members of the Company will be closed from Friday, 13 February 2026 to Monday, 23 February 2026, both days inclusive, during which period no transfer of Shares will be effected. All transfers accompanied by the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration not later than 4:30 p.m. on Thursday, 12 February 2026. The record date for ascertaining Shareholders' entitlement to attend and vote at the EGM is Monday, 23 February 2026.

RECOMMENDATION

The Directors consider that the resignation of PwC as auditor of the Company and the appointment of PKF as new auditor of the Company would enhance the cost effectiveness of the audit of the Group and reduce the overall operating expenses, with high quality audit remains unchanged and are in the interests of the Company and the Shareholders as a whole. Accordingly, the Directors recommend the Shareholders to vote in favour of the resolutions to be proposed at the EGM.

MISCELLANEOUS

The English text of this circular shall prevail over the Chinese text for the purpose of interpretation.

By Order of the Board
eprint Group Limited
She Siu Kee William
Chairman

NOTICE OF EXTRAORDINARY GENERAL MEETING



eprint GROUP LIMITED **eprint 集團有限公司**

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1884)

NOTICE IS HEREBY GIVEN THAT an Extraordinary General Meeting of eprint Group Limited (the “**Company**”) will be held at Units A & B, 4/F, Phase 3, Kwun Tong Industrial Centre, 448-458 Kwun Tong Road, Kwun Tong, Kowloon, Hong Kong on Monday, 23 February 2026 at 4:00 p.m. for the purpose of considering and, if thought fit, passing the following as ordinary resolutions:

ORDINARY RESOLUTIONS

1. To confirm, accept and ratify the resignation of PricewaterhouseCoopers as the auditor of the Company with effect from 12 December 2025.
2. To approve, confirm and ratify the appointment of PKF Hong Kong Limited as the auditor of the Company with effect from 12 December 2025 until the conclusion of the next annual general meeting of the Company and to authorize the board of directors of the Company to fix its remuneration.

By Order of the Board
eprint Group Limited
She Siu Kee William
Chairman

Hong Kong, 6 February 2026

Notes:

1. For the purpose of determining the identity of the shareholders entitled to attend and vote at the meeting, the register of members of the Company will be closed from Friday, 13 February 2026 to Monday, 23 February 2026, both dates inclusive, during which period no transfer of shares will be effected. All transfers accompanied by the relevant certificates must be lodged with the Company’s branch share registrar in Hong Kong, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong for registration not later than 4:30 p.m. on Thursday, 12 February 2026. The record date for ascertaining shareholders’ entitlement to attend and vote at the meeting is Monday, 23 February 2026.

NOTICE OF EXTRAORDINARY GENERAL MEETING

2. Any member of the Company entitled to attend and vote at the meeting convened by this notice shall be entitled to appoint proxy to attend and vote in his stead in accordance with the Articles. A proxy need not be a member of the Company but must be present in person to represent the member.
3. A form of proxy for use at the meeting is enclosed.
4. To be valid, the form of proxy, together with the power of attorney or other authority (if any) under which it is signed, or a certified copy thereof, must be lodged with the Company's branch share registrar in Hong Kong, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not less than 48 hours before the time appointed for holding the meeting or any adjournment thereof. Completion and return of the form of proxy will not preclude members from attending and voting in person at the meeting or any adjournment thereof should they so wish.
5. As at the date of this notice, the Board comprises three executive Directors, namely Mr. She Siu Kee William (Chairman), Mr. Chong Cheuk Ki and Mr. Leung Yat Pang; one non-executive Director, namely Mr. Leung Wai Ming and four independent non-executive Directors, namely Mr. Poon Chun Wai, Mr. Fu Chung, Mr. Ma Siu Kit and Ms. Yu Mei Hung.