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GBA HOLDINGS LIMITED
GBA集團有限公司
(Incorporated in Bermuda with limited liability)
(Stock Code: 00261)

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO THE AGM CIRCULAR

Reference is made to the circular of GBA Holdings Limited (the "**Company**") dated 30 April 2026 (the "**AGM Circular**"). Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the AGM Circular.

The Company would like to provide the following supplemental information regarding the AGM Circular.

RE-APPOINTMENT OF AUDITOR

Baker Tilly Hong Kong Limited ("**Baker Tilly**") will retire as the auditor of the Company (the "**Auditor**") at the AGM and, being eligible, offer itself for re-appointment. Upon the recommendation of the Audit Committee, the Board proposes to pass an ordinary resolution for the re-appointment of Baker Tilly as the Auditor to hold office from the conclusion of the AGM until the next annual general meeting of the Company and to authorise the Board to fix the remuneration of the Auditor for the year ending 31 December 2026.

The estimated audit fee payable to Baker Tilly for the audit of the consolidated financial statements of the Company and its subsidiaries for the financial year ending 31 December 2026 is expected to be approximately HK$1.0 million to HK$1.1 million (exclusive of out-of-pocket expenses). Such fee has been determined after due consideration and arm's length negotiations between the Company and Baker Tilly, taking into account, among other things, historical audit fees, prevailing market rates, the complexity and business plans of the Group, the expected scope of the audit, the audit timetable, and the auditor's resources required. The estimated audit fee has been determined on the basis that no material changes are expected in the Group's operations, accounting policies or regulatory environment during the financial year, and that the Company will provide timely and adequate assistance and information as reasonably required for the audit.

As Baker Tilly is relatively familiar with the Group's financial position and affairs, the Board considers that the estimated audit fee agreed with the Auditor is fair and reasonable, taking into account the facts and circumstances known as at the Latest Practicable Date, and that the audit related work in respect of the Group for the year ending 31 December 2026 will be performed more efficiently by Baker Tilly, which is in the best interests of the Company and the Shareholders as a whole.

Unless there is a material change in the basis and assumptions set out above, the final audit fee should not deviate materially from the estimated amount initially disclosed. In the event of any material change, the Company will make further disclosure as appropriate.

The above supplemental information does not affect other information contained in the AGM Circular and save as disclosed above, all other information therein remains unchanged.

By Order of the Board
GBA Holdings Limited
Ong Chor Wei
Chairman and Executive Director

Hong Kong, 5 May 2026

As at the date of this announcement, the executive Directors of the Company are Mr. Ong Chor Wei, Ms. Wong Misa and Ms. Lam Ka Lee; and the independent non-executive Directors of the Company are Ms. Chan Sheung Yu, Ms. Wu Wai Shan and Mr. Leung Gar-Gene Vincent.