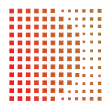


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DELTON

Delton Technology (Guangzhou) Inc.

廣州廣合科技股份有限公司

(A joint stock company incorporated in the People's Republic of China with limited liability)

(Stock code: 1989)

ANNOUNCEMENT ON THE ALIGNMENT IN PREPARATION OF FINANCIAL REPORTS IN ACCORDANCE WITH THE CHINA ACCOUNTING STANDARDS FOR BUSINESS ENTERPRISES

At the 25th meeting of the second session of the board of directors (the “**Board**”) of Delton Technology (Guangzhou) Inc. (the “**Company**”) convened on May 27, 2026, the resolution regarding the alignment in preparation of financial reports in accordance with the China Accounting Standards for Business Enterprises was considered and approved. In accordance with the laws and regulations of the PRC and the articles of association of the Company, the relevant matters are not required to be submitted to the shareholders’ meeting of the Company for consideration.

The Company is listed on the Shenzhen Stock Exchange and The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”), and adopts the China Accounting Standards for Business Enterprises and International Financial Reporting Standards for the preparation of its financial reports and disclosure of related financial information, respectively. Pursuant to Rule 4.11(c) and Rule 19A.31(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”), an issuer which is incorporated in Chinese Mainland as a joint stock limited company and listed in Hong Kong (the “**PRC issuer**”) may adopt the China Accounting Standards for Business Enterprises for the preparation of financial statements, and if the PRC issuer’s primary listing is on the Stock Exchange, its annual accounts may be audited by a PRC firm of practicing accountants which under the mutual recognition agreement, has been approved by the China Ministry of Finance and the China Securities Regulatory Commission (the “**CSRC**”) as being suitable to act as an auditor or a reporting accountant for a PRC incorporated company listed in Hong Kong and is a Recognized PIE Auditor (as defined under the Listing Rules) under section 20ZT of the Accounting and Financial Reporting Council Ordinance (Chapter 588 of the Laws of Hong Kong) on the condition that the PRC issuer has adopted the China Accounting Standards for Business Enterprises for the preparation of its annual financial statements.

In view of the fact that the financial statements prepared under the China Accounting Standards for Business Enterprises and International Financial Reporting Standards have largely converged, the Company intends to adopt the China Accounting Standards for Business Enterprises for the preparation of financial statements and disclosure of related financial information on a uniform basis commencing from the interim report of 2026. The adoption of the China Accounting Standards for Business Enterprises for the preparation of financial reports and disclosure of related financial information on a uniform basis will not have any material impact on the results or financial position of the Company. Ernst & Young, the current overseas accounting firm of the Company, will complete all its engagements and its mandate will not be renewed and will be accordingly terminated upon the conclusion of the 2025 annual shareholders' meeting of the Company.

The Company has reached an agreement with its current overseas auditor, Ernst & Young, which has confirmed that it has no objection to non-reappointment; there are no disagreements or unresolved matters between Ernst & Young and the Company; and there are no matters relating to the non-reappointment that need to be brought to the attention of the shareholders of the Company or the Stock Exchange.

Given that the Company will adopt the China Accounting Standards for Business Enterprises on a uniform basis for the preparation of financial reports, and that RSM China CPA LLP (“**RSM**”), the Company’s domestic financial report auditing firm, has obtained recognition from the China Ministry of Finance and the CSRC and is qualified to provide audit services to issuers incorporated in Chinese Mainland and listed in Hong Kong, the Company will accordingly not separately appoint an overseas accounting firm, RSM will assume the audit responsibilities for both the Company’s A shares and H shares financial reports.

The audit committee of the Board (the “**Audit Committee**”) is of the opinion that: the Company’s adoption of the China Accounting Standards for Business Enterprises on a uniform basis for the preparation of financial statements is conducive to improving the efficiency of information disclosure and will not have any material adverse impact on the authenticity and accuracy of the financial reports or on investors’ decision-making. The members of the Audit Committee have unanimously agreed that the Company shall adopt the China Accounting Standards for Business Enterprises on a uniform basis to prepare its financial statements and will no longer separately appoint an overseas accounting firm.

By order of the Board
Delton Technology (Guangzhou) Inc.
Mr. Xiao Hongxing
Chairman

Guangzhou, the PRC
May 27, 2026

As at the date of this announcement, the Board comprises Mr. Xiao Hongxing, Ms. Zeng Hong and Mr. Peng Jinghui as executive directors; Ms. Liu Jinchan as non-executive director; and Ms. Chen Limei, Ms. Li Ying and Dr. Shi Ling as independent non-executive directors.