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**有利集團有限公司\***  
**Yau Lee Holdings Limited**  
(Incorporated in Bermuda with limited liability)  
(Stock Code: 406)

**SUPPLEMENTAL ANNOUNCEMENT**  
**TO THE CIRCULAR OF THE COMPANY DATED 16 JULY 2026**

Reference is made to the circular of Yau Lee Holdings Limited (the “**Company**”) dated 16 July 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**

Messrs. PricewaterhouseCoopers (“**PwC**”) 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 PwC 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 March 2027.

The estimated audit fee payable to PwC for the audit of the consolidated financial statements of the Company and its subsidiaries for the financial year ending 31 March 2027 is expected to be approximately HK\$4.6 million to HK\$5.2 million (2026: HK\$4.9 million) excluding out-of-pocket expenses. Such fee has been determined after due consideration and arm’s length negotiations between the Company and PwC, taking into account, among other things, historical audit fees, market rates, scope of work, and audit schedule. The estimated audit fee also assumes that there will be no material change 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 purposes of the audit.

\* For identification purpose only

As PwC 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 March 2027 will be performed more efficiently by PwC, 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  
**Yau Lee Holdings Limited**  
**Wong Ip Kuen**  
*Chairman*

Hong Kong, 20 July 2026

*As at the date of this announcement, the Board comprises Mr. Wong Ip Kuen (Chairman), Ir. Dr. Wong Tin Cheung, Dr. Wong Rosana Wai Man and Mr. Sun Chun Wai as Executive Directors and Mr. Chan Bernard Charnwut, Mr. Wu King Cheong, Mr. Yeung Tak Bun and Dr. Yeung Tsun Man Eric as Independent Non-Executive Directors.*