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Great Harvest Maeta Holdings Limited

榮 豐 億 控 股 有 限 公 司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 3683)

**SUPPLEMENTAL ANNOUNCEMENT
TO THE ANNUAL GENERAL MEETING CIRCULAR
IN RELATION TO
THE RE-APPOINTMENT OF AUDITOR**

Reference is made to the circular (the “**Circular**”) and the notice of Annual General Meeting of Great Harvest Maeta Holdings Limited (the “**Company**”) dated 24 July 2026. Unless otherwise defined herein, capitalised terms used in this announcement shall have the same meaning as those defined in the Circular.

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

RE-APPOINTMENT OF AUDITOR

As set forth in the Circular, RCHK will retire as the independent auditor of the Company at the Annual General Meeting and, being eligible, offer themselves for reappointment.

The Company submits that in arriving at the estimated audit fee range, each of the factors disclosed in the Circular was assessed and considered as follows:

1. *Time and resources required reflecting the size and complexity of the Group's operations:* The Company, in consultation with RCHK, considered the Group's current size, number of subsidiaries and business segments, and the volume and nature of transactions and balances. Based on the expected audit plan for the year ending 31 March 2027, RCHK estimated the time and staffing budget reflecting its staff involvement required for the Group's financial reporting and key audit areas. The estimated audit fee range reflects this allocation of time and resources and is broadly consistent with the audit effort deployed for the year ended 31 March 2026, taking into account any incremental procedures expected to be required.
2. *Audit timetable:* The Company considered the proposed audit timetable, including year-end work, deadlines for financial reporting, and the co-ordination required with the Group's management and finance team. RCHK's fee proposal was based on the number of audit days required to complete planning, fieldwork and completion within timetable constraints, including any peak-period work and the need to deploy sufficient resources to meet reporting deadlines without compromising audit quality. The estimated fee range therefore reflects the expected duration and intensity of the audit process for the Group, which is similar to that for the year ended 31 March 2026.
3. *Risk assessment:* In assessing audit risk, the Company discussed with RCHK the significant risks identified in the audit risk assessment for the Group, such as risks relating to revenue recognition, valuation and impairment considerations of key assets (vessel and PRC commercial properties project) and the material uncertainties in relation to the going concern basis in preparation of the consolidated financial statements of the Group and any areas of management judgement. For each significant risk, RCHK estimated the additional audit effort and procedures required which includes, but is not limited to, reviewing significant vessel chartering contracts, performing test of details and cut-off procedures on revenue recognition, performing analytical procedures on annual revenue fluctuations, reviewing and evaluating the valuation models, methodologies adopted and the input data used in the external valuation reports, as well as the recoverable amount calculations for the relevant cash-generating units prepared by the Group's management, assessing the key assumptions used by the Group's management in preparing cash flow forecasts, comparing forecast revenue and projected future costs with historical data from past years, and comparing available financing facilities and arrangements with related documents. The estimated audit fee range incorporates the incremental effort associated with these significant risks, taking into account the Group's risk profile as observed in the audit for the year ended 31 March 2026 and expected changes, if any, for the year ending 31 March 2027.

In evaluating the estimated audit fee range of US\$50,000 to US\$58,000 for the year ending 31 March 2027 against the actual fee of US\$54,000 for the year ended 31 March 2026, the Company identified the following key drivers based on its prevailing operational and financial circumstances:

1. *Downward adjustment factors:* (i) Continued weakness in the macroeconomic environment and the shipping industry has resulted in sustained losses for the Group, leading to the implementation of stringent cost control measures across all functions, including professional fees; and (ii) the disposal of certain vessels of the Group during the recent years has reduced the Group's asset base, number of operating subsidiaries and overall transaction volume. This has enabled RCHK to streamline its audit planning, resulting in a reduction in audit scope and resource requirements.
2. *Upward adjustment factors:* (i) The proposed audit fee range reflects general cost increases, taking into account the HKSAR Government's 2026/27 budget forecasts for underlying inflation of 1.7% and headline inflation of 1.8%; and (ii) RCHK has identified key risk areas, in particular material uncertainties relating to the Group's ability to continue as a going concern. Given the understanding that the Group has been actively negotiating with the holders of the Top Build Convertible Bonds regarding various alternative settlement proposals, including, but not limited to, restructuring the Top Build Convertible Bonds, partial settlement by assets, and extension of the settlement of the Top Build Convertible Bonds, which are due for payment by 31 December 2026 (being repayable within one year from 31 March 2026), RCHK necessitates additional audit procedures and increased involvement of senior audit personnel, thereby exerting upward pressure on audit fees for the year ending 31 March 2027.

Taking into account the above factors, the reduction in operational scale and cost control measures is expected to be broadly offset by inflationary pressures and enhanced audit procedures in key risk areas. As such, the expected audit effort for the year ending 31 March 2027 remains broadly comparable to that for the year ended 31 March 2026. The proposed audit fee range of US\$50,000 to US\$58,000 is therefore considered reasonable and commensurate with the Group's actual circumstances and audit risk profile.

As RCHK is familiar with the Group's financial position and affairs, the Board and the Audit Committee consider that the estimated audit fee range agreed with RCHK is fair and reasonable, having taken into account the facts and circumstances relating to the Group as set out in the Circular and the basis as set out in this announcement. The Board and the Audit Committee further consider that the audit-related work in respect of the Group for the year ending 31 March 2027 will be performed more efficiently by RCHK in light of its knowledge of the Group and expected audit approach, which is in the best interests of the Company and the Shareholders as a whole.

The above supplemental information does not affect other information contained in the Circular. Save as disclosed in this announcement, all other information in the Circular remains unchanged.

For and on behalf of the Board
Great Harvest Maeta Holdings Limited
Yan Yui Ham
Chairperson

Hong Kong, 11 August 2026

As at the date of this announcement, the executive Directors are Mr. Pan Zhongshan and Mr. Sze Wing Kin Pierre; the non-executive Director is Mr. Yan Yui Ham; and the independent non-executive Directors are Mr. Cheung Kwan Hung, Ms. Wong Tsui Yue Lucy and Mr. Liu Yongshun.