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EPIWORLD INTERNATIONAL CO., LTD.
瀚天天成电子科技(厦门)股份有限公司

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

(Stock code: 2726)

(1) PROPOSED ADOPTION OF CHINA ACCOUNTING STANDARDS FOR BUSINESS ENTERPRISES; AND (2) PROPOSED APPOINTMENT OF AUDITOR

This announcement is made by the board (the "**Board**") of directors (the "**Director(s)**") of Epiworld International Co., Ltd. (the "**Company**") pursuant to Rule 13.51 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") (the "**Listing Rules**").

On 2 November 2026, the Board considered and approved (i) the proposed adoption of China Accounting Standards for Business Enterprises ("**CASBE**") for the preparation of financial statements; and (ii) the proposed appointment of BDO China SHU LUN PAN Certified Public Accountants LLP (立信會計師事務所(特殊普通合夥)) ("**BDO China**") as the auditor of the Company for the year ending 31 December 2026.

PROPOSED ADOPTION OF CHINA ACCOUNTING STANDARDS FOR BUSINESS ENTERPRISES

Since the listing of the H shares of the Company on the Stock Exchange, the Company has been preparing its financial statements in accordance with International Financial Reporting Standards ("**IFRSs**").

Pursuant to the Consultation Conclusions on Acceptance of Mainland Accounting and Auditing Standards and Mainland Audit Firms for Mainland Incorporated Companies Listed in Hong Kong (《有關接受在香港上市的內地註冊成立公司採用內地的會計及審計準則以及聘用內地會計師事務所諮詢總結》) published by the Stock Exchange in December 2010, with effect from 15 December 2010, issuers incorporated in the Chinese Mainland and listed on the Stock Exchange are permitted to prepare their financial statements in accordance with CASBE, and the Chinese Mainland accounting firms approved by the Ministry of Finance of the PRC and the China Securities Regulatory Commission are permitted to provide audit services to issuers incorporated in the Chinese Mainland and listed on the Stock Exchange adopting the China Standards on Auditing for Certified Public Accountants.

In view of the above arrangements and the convergence of CASBE and IFRSs and taking into account the fact that the Company principally conducts its business in the Chinese Mainland, the Board has resolved that the Company shall adopt CASBE for the preparation of its financial statements and the disclosure of the corresponding financial information with effect from the 2026 annual results and the 2026 annual financial report, subject to consideration and approval by the shareholders of the Company (the "**Shareholders**") by way of an ordinary resolution at the forthcoming extraordinary general meeting of the Company (the "**EGM**").

The Board considers that the adoption of CASBE for the preparation of financial statements with effect from the 2026 annual results and the 2026 annual financial report will reduce the workload associated with adjustments and information reconciliation arising from differences in accounting standards, thereby improving the overall efficiency of audits, financial report preparation and public disclosures, is in the best interests of the Company and the Shareholders, will not have any material impact on the financial position and operating results of the Company, and will not have any material impact on the financial information previously published by the Company.

PROPOSED APPOINTMENT OF AUDITOR

In light of the proposed adoption of CASBE, on 2 November 2026, the Board, with the recommendation from the audit committee of the Company, has resolved not to reappoint BDO Limited as the auditor of the Company, and that BDO China be proposed to be appointed as the auditor of the Company (the "**Proposed Appointment**") and to hold office until the conclusion of the coming annual general meeting of the Company, subject to the approval of the Shareholders by way of an ordinary resolution at the EGM pursuant to the Articles of Association.

BDO China is one of the approved mainland China accounting firms eligible for acting as auditors of the companies incorporated in the PRC whose H shares are listed on the Stock Exchange.

Pursuant to Rule 13.88 of the Listing Rules, an issuer must at each annual general meeting appoint an auditor to hold office from the conclusion of that meeting until the next annual general meeting. Resolution on the appointment of auditor of the Company was not proposed at the annual general meeting of the Company held on 22 June 2026 (the "**AGM**") as the Company was then considering the proposed adoption of CASBE and the corresponding selection of a Chinese Mainland accounting firm eligible to act as its auditor. Following the conclusion of the AGM, BDO China has continued to act as the PRC auditor of the Company. Adopting the spirit of Rule 13.88 of the Listing Rules, the Company will convene the EGM, where the appointment of auditor of the Company for the year ending 31 December 2026 will be subject to the approval of the Shareholders.

The Board considers that the Proposed Appointment is in the interests of the Company and the Shareholders as a whole.

GENERAL INFORMATION

The Company will propose ordinary resolutions in respect of the proposed adoption of CASBE for the preparation of financial statements and the proposed appointment of auditor at the EGM for consideration and, if thought fit, approval by the Shareholders.

A circular containing, among other things, further details of (i) the proposed adoption of CASBE for the preparation of financial statements; and (ii) the proposed appointment of auditor; together with the notice of the EGM, will be published on the website of Hong Kong Exchanges and Clearing Limited (http://www.hkexnews.hk) and the website of the Company (https://www.epiworld.com.cn/) and despatched to the Shareholders (if requested) in due course.

By order of the Board
Epiworld International Co., Ltd.
Dr. Zhao Jianhui
Chairman and Executive Director

Hong Kong, 2 November 2026

As at the date of this announcement, the Board comprises (i) Dr. Zhao Jianhui and Ms. Pan Menghan as executive Directors; (ii) Ms. Xie Jieping and Ms. Guo Danxia as non-executive Directors; and (iii) Dr. Kang Junyong, Dr. Liao Yi and Dr. Su Xinlong as independent non-executive Directors.