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HARBOUR DIGITAL

Harbour Digital Asset Capital Limited
港灣數字產業資本有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 913)

APPOINTMENT OF AUDITOR

This announcement is made by the board (the "**Board**") of directors (the "**Directors**") of Harbour Digital Asset Capital Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**").

BACKGROUND

Reference is made to the announcement of the Company dated 16 October 2026 in relation to the resignation of Elite Partners CPA Limited ("**Elite Partners**") as the auditor of the Company (the "**Resignation Announcement**").

As disclosed in the Resignation Announcement, Elite Partners resigned as the auditor of the Company with effect from 16 October 2026. Elite Partners confirmed in writing that, save for the matters disclosed in the Resignation Announcement, there were no other matters in connection with its resignation that needed to be brought to the attention of the shareholders of the Company.

Following the resignation of Elite Partners, the Company, under the oversight of the audit committee of the Company (the "**Audit Committee**"), has continued to identify and approach suitable audit firms with a view to appointing a replacement auditor to fill the casual vacancy in the office of auditor of the Company.

Throughout the process, the Audit Committee has maintained oversight of the Company's efforts to identify and appoint a replacement auditor. Management has kept the Audit Committee informed of the progress of discussions with prospective audit firms, including their client acceptance procedures, requests for information, proposed commercial terms and the outcome of discussions.

In considering prospective auditors, the Audit Committee has taken into account, among other matters, the proposed scope of work, relevant experience and technical competence, independence and objectivity, available resources, proposed audit timetable, proposed audit fee and engagement terms, and the ability of the prospective auditor to undertake the outstanding audit of the Group.

AUDITOR SELECTION PROCESS

Following the resignation of Elite Partners, the Company approached a number of accounting firms regarding their interest and availability to act as the auditor of the Company.

During the appointment process, the Company and the Audit Committee considered, among other matters, the client acceptance requirements of prospective audit firms, the information requested by them, their proposed engagement terms and audit fees, the proposed audit timetable and the availability of suitably experienced resources.

The Audit Committee reviewed the quotations and proposed engagement terms received from prospective auditors where appropriate and continued to oversee management's efforts to identify and engage a suitable replacement auditor as soon as practicable.

In October 2026, Infinity CPA Limited ("**Infinity**") provided the Company with a proposal in respect of the audit of the consolidated financial statements of the Group for the year ending 31 December 2026.

Following further discussions and the progress of Infinity's client acceptance procedures, the proposed appointment of Infinity was submitted to the Audit Committee for consideration.

ASSESSMENT BY THE AUDIT COMMITTEE

In assessing the proposed appointment of Infinity, the Audit Committee considered, among other matters:

(i) the audit proposal and proposed scope of work of Infinity;

(ii) its experience, industry knowledge and technical competence in providing audit services to companies listed on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**");

(iii) its independence and objectivity;

(iv) its resources and capabilities, including the composition and experience of the proposed audit team;

(v) the proposed audit approach and timetable;

(vi) the proposed audit fee and engagement terms; and

(vii) the relevant guidelines issued by the Accounting and Financial Reporting Council in relation to the appointment of auditors.

Having considered the above matters, the Audit Committee is satisfied that Infinity has the appropriate experience, resources, competence and independence to act as the auditor of the Company and recommended its appointment to the Board.

APPOINTMENT OF AUDITOR

The Board announces that, with the recommendation of the Audit Committee, it has resolved to appoint Infinity as the auditor of the Company with effect from 9 November 2026 to fill the casual vacancy following the resignation of Elite Partners and to hold office until the conclusion of the next annual general meeting of the Company.

The proposed audit fee payable to Infinity in respect of the audit of the consolidated financial statements of the Group for the year ending 31 December 2026 is HK$320,000, exclusive of out-of-pocket expenses and disbursements.

In considering the proposed audit fee, the Audit Committee took into account, among other things, the scope of the audit work, the proposed audit timetable, the resources required to undertake the engagement and the proposed engagement terms.

Having considered the above, the Audit Committee considers that the proposed audit fee is fair and reasonable.

The Board, having considered the recommendation of the Audit Committee, is of the view that the appointment of Infinity as the auditor of the Company is in the interests of the Company and its shareholders as a whole.

The Board would like to take this opportunity to welcome Infinity on its appointment as the auditor of the Company.

By order of the Board
Harbour Digital Asset Capital Limited
港灣數字產業資本有限公司
SHUM Kit Lan Anita
Executive Director

Hong Kong, 9 November 2026

As at the date of this announcement, the Board comprises:

Executive Director:
Ms. SHUM Kit Lan Anita

Non-executive Director:
Mr. ZHANG Baiyan

Independent non-executive Directors:
Mr. HUNG Cho Sing
Ms. CHUNG Fai Chun
Mr. YU Tat Chi Michael

In the case of any inconsistency, the English text of this announcement shall prevail over the Chinese text.