THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

If you are in any doubt as to any aspect of this circular or as to the action to be taken, you should consult your stockbroker or other registered dealer in securities, bank manager, solicitor, professional accountant or other professional adviser.

If you have sold or transferred all your shares in **MOG Digitech Holdings Limited**, you should at once hand this circular, together with the enclosed form of proxy, to the purchaser(s) or transferee(s) or to the bank, licensed securities dealer, registered institution in securities or other agent through whom the sale or transfer was effected for transmission to the purchaser(s) or transferee(s).

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This circular appears for information purposes only and does not constitute an invitation or offer to acquire, purchase or subscribe for securities of the Company.

MOG DIGITECH HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1942)

(I) PROPOSED CHANGE OF AUDITOR;
AND
(II) NOTICE OF EXTRAORDINARY GENERAL MEETING

Capitalised terms used in this cover page shall have the same meanings as those defined in this circular.

A letter from the Board is set out on pages 3 to 12 of this circular.

A notice convening the EGM to be held at Room 2, 14/F, Fairmont House, 8 Cotton Tree Drive, Central, Hong Kong on Tuesday, 1 December 2026 at 11:00 a.m., at which the above proposal will be considered, is set out in this circular. Whether or not you are able to attend the EGM in person, you are requested to complete and return the enclosed form of proxy in accordance with the instructions printed thereon to the Company's branch share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong, as soon as possible and in any event not less than 48 hours before the time appointed for holding the EGM or any adjournment thereof. Completion and return of the form of proxy shall not preclude you from attending and voting in person at the EGM if you so wish and, in such event, the relevant form of proxy shall be deemed to be revoked.

12 November 2026

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DEFINITIONS

In this circular, the following expressions have the following meanings unless the context requires otherwise:

"Announcement"	the announcement of the Company dated 16 October 2026 in relation to proposed change of auditor of the Company
"Audit 2026"	the audit for the financial year ending 31 December 2026
"Audit Committee"	the audit committee of the Company
"Board"	the board of Directors
"Company"	MOG Digitech Holdings Limited, a company incorporated in the Cayman Islands with limited liability, and the issued Shares of which are listed on the main board of the Stock Exchange (stock code: 1942)
"Director(s)"	the director(s) of the Company
"EGM"	the extraordinary general meeting of the Company to be convened to, among others matters, consider and, if thought fit, approve the appointment of McMillan Woods as auditor of the Company
"Group"	the Company and its subsidiaries
"HK$"	Hong Kong dollar(s), the lawful currency of Hong Kong
"Hong Kong"	the Hong Kong Special Administrative Region of the PRC
"Listing Rules"	the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited
"McMillan Woods"	McMillan Woods (Hong Kong) CPA Limited
"PRC"	the People's Republic of China which, for the purpose of this circular, excludes Hong Kong, the Macau Special Administrative Region of the People's Republic of China and Taiwan unless otherwise specified
"Share(s)"	ordinary share(s) in the share capital of the Company with a par value of HK$0.01 each

"Shareholder(s)"	holder(s) of the Shares from time to time
"Stock Exchange"	The Stock Exchange of Hong Kong Limited
"Suya WWC"	Suya WWC CPA Limited

MOG DIGITECH HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1942)

Executive Directors:
Mr. Chen Yongzhong *(Chief Executive Officer)*
Mr. Deng Zhihua
Mr. Zhou Yue
Mr. Ye Wei

Independent non-executive Directors:
Mr. Gao Hongxiang
Mr. Yau Tung Shing
Ms. Chen Wen

Registered Office:
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Island

Principal place of business in Hong Kong:
Unit 1102, 11/F
29 Austin Road
Tsim Sha Tsui
Kowloon
Hong Kong

Headquarters and principal place of business in China:
Room 201, 2nd Floor
Tower 2, Hengye Plaza
No. 1666 Ziyu Road
Chaoyang New City
Xihu District
Nanchang City
Jiangxi Province
China

Principal place of business in Malaysia:
No. 3A, Jalan Asta Utama
Kawasan Perindustrian Asta
43000 Kajang Selangor D.E.
Malaysia

12 November 2026

To the Shareholders

Dear Sir or Madam,

(I) PROPOSED CHANGE OF AUDITOR; AND (II) NOTICE OF EXTRAORDINARY GENERAL MEETING

INTRODUCTION

Reference is made to the Announcement in relation to the proposed change of auditor of the Company.

The purpose of this circular is to provide you with further information on the resignation of Suya WWC and the proposed appointment of McMillan Woods as the auditor of the Company (the "**Proposed Appointment**"); and (ii) the notice of the EGM at which an ordinary resolution will be proposed to, among other matters, consider and approve the Proposed Appointment.

CHANGE OF AUDITOR

As disclosed in the Announcement, the Company has received a resignation letter ("**Resignation Letter**") dated 16 October 2026 from Suya WWC CPA Limited ("**Suya WWC**"), tendering their resignation as auditor of the Company with immediate effect (the "**Resignation**").

With the recommendation of the Audit Committee, McMillan Woods has been proposed by the Board as the new auditor of the Company to hold office until the conclusion of the next annual general meeting of the Company, subject to the approval of the Shareholders.

CHRONOLOGY OF KEY EVENTS LEADING TO THE PROPOSED CHANGE OF AUDITOR

Date	Event
Mid-September 2026	The Company commenced the process of reviewing audit fee arrangements for the 2026 Audit and invited Suya WWC and other audit firms to provide audit fee proposals for the 2026 Audit.
30 September 2026 – 9 October 2026	The Company received fee quotations from four audit firms, including Suya WWC and McMillan Woods.

Date	Event
14 October 2026	The Company approached and discussed with Suya WWC, and understood from Suya WWC their indication to resign as auditor of the Company considering their available internal resource and allocation thereof to the 2026 Audit. The Audit Committee further reviewed the fee quotations from other audit firms, and discussed with McMillan Woods their independence, objectivity, technical competence, industry knowledge, and engagement performance in order to evaluate McMillan Woods' audit quality, proposed audit timetable, resources assigned and other relevant information. After consideration thereof, the Audit Committee recommended to the Board the change of auditor to McMillan Woods.
16 October 2026	The Board, after due consideration and with the recommendation from the Audit Committee, resolved to change the auditor of the Company to McMillan Woods. Suya WWC formally tendered its resignation as the auditor of the Company.

BACKGROUND INFORMATION ON THE PROPOSED CHANGE OF AUDITOR

At the AGM of the Company held on 26 June 2026, Suya WWC was re-appointed as auditor of the Company. At that time, the Company has yet to commence its planning for the Audit 2026 as well as its review process of the audit fee arrangements of Suya WWC.

Subsequently, in around mid-September 2026, which is around the usual time for the Company to start planning its annual audit, the Company commenced the process of reviewing audit fee arrangements for the 2026 Audit, and thus invited Suya WWC and other audit firms to provide audit fee proposals.

Although the Company received a preliminary fee quotation from Suya WWC, it was only during subsequent discussion that the Company was notified by Suya WWC that upon further review of their existing engagement pipeline and prioritisation of their available internal resources, they might not be able to allocate sufficient human resources to the Company for the 2026 Audit to ensure that the 2026 Audit can be completed in accordance with the Company's timetable without compromising audit quality. Accordingly, Suya WWC considered it would be in the best interest of the Group, and also be responsible for them, to resign as auditor of the Company.

This therefore necessitated a change of auditor to fill the casual vacancy, and was the main reason leading to the auditor change at this point of time.

Subsequently, Suya WWC formally tendered their Resignation Letter on 16 October 2026 in which they stated they have taken into a number of factors for the Resignation including, among others, their available internal resources required to complete the 2026 Audit. Suya WWC has confirmed in the Resignation Letter that it is not aware of any circumstances connected with the Resignation that need to be brought to the attention of the Shareholders of the Company. The Board has confirmed that, save as disclosed above and in this circular, there is no disagreement between Suya WWC and the Group and there is no other matter in respect of the Resignation that needs to be brought to the attention of the Shareholders or the Stock Exchange.

To avoid any sudden change of auditors that might potentially affect the timely completion of the audit and the audit quality in the future, the Company will commence their planning and review for the annual audit and discuss with the auditor before their re-appointment at the next annual general meeting to preliminarily assess their fee arrangements and commitment of resources.

AUDIT FEE

The estimated audit fee for audit services as quoted by McMillan Woods for the 2026 Audit is expected to be approximately HK$900,000. The audit fee quoted by McMillan Woods is at a similar level of the audit fee of Suya WWC for the audit for the previous financial year ended 31 December 2025.

The estimated audit fee has been determined after due consideration and arm's length negotiations between the Company and McMillan Woods, taking into account, among other things, the size, nature and complexity of the Group's business operations, the expected scope of the audit, the audit timetable, and the level and mix of professional staff to be deployed. McMillan Woods' indicative resource commitment is to deploy an experienced team comprising one engagement director, one engagement quality reviewer, one technical reviewer, one audit principal, one audit manager, one audit senior and two audit associates for the 2026 Audit.

ASSESSMENT OF MCMILLAN WOODS

When assessing the selection of McMillan Woods for recommendation to the Board as the new auditor of the Company, the Audit Committee has taken into account the criteria set out in the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors published by the Accounting and Financial Reporting Council (the "**Guide**"), and is satisfied that McMillan Woods is independent, competent and capable to perform a high quality audit after assessing a number of factors including (a) governance and leadership, (b) compliance with relevant ethical requirements, (c) industry knowledge and technical competence, (d) engagement performance, (e) communication and interaction with the Audit Committee, and (f) audit inspection results, as follows:

(a) Governance and Leadership

McMillan Woods has a team consisting of qualified accountants and professional consultants currently serving over 70 listed companies in Hong Kong. It is a member firm of McMillan Woods Global, a global network of independent local and regional firms of recognised qualified accountants and professional advisors, covering over 3,200 people operating over 70 countries and regions.

(b) Compliance with relevant ethical requirements

McMillan Woods has maintained a quality management manual, with reference to the Codes of Ethics for Professional Accountants and Hong Kong Standards of Quality Management issued by the Hong Kong Institute of Certified Public Accountants, and required all professional staff to comply with. Further, through the independence statements set out in the fee quotation of McMillan Woods, McMillan Woods declares that it is independent of the Company. McMillan Woods possesses Hong Kong practicing credentials and qualifications as auditors for Hong Kong listed companies, with no material misconduct on record.

(c) Industry knowledge and technical competence

McMillan Woods' previous or existing clients include a number of listed companies operating in sectors comparable to that of the Group. McMillan Woods has maintained an independent technical department, which is responsible for performing independent review on each listed audit engagement. Concurring review must be completed by audit engagement directors, engagement quality reviewer and the independent technical department before issue of auditor's opinion.

(d) Engagement performance

McMillan Woods proposes to set up a dedicated service team. Its directors and staff possess comprehensive expertise and knowledge in audit, taxation and industry matters, with proven experience in serving listed companies and enterprises across multiple industries. The assigned team have direct access to the information of the listed companies and is also well versed in common accounting and taxation issues faced by enterprises operating in Hong Kong.

McMillan Woods proposes to adopt a structured and flexible audit strategy. The audit process includes the following three key stages:

(i) Planning

In this stage, the auditor identifies potential risks through planning and discussions, clarifies service requirements and finalises a work timetable.

(ii) Conducting audit work

In this stage, the auditor carries out analysis and review, executes comprehensive year end audit procedures including tests of controls and substantive tests, and discusses audit findings with management team of the Company.

(iii) Finalising audit report

In this stage, the auditor reviews and finalises the financial statements, submits an audit report on key issues within the prescribed time limit.

(e) Communication and interaction with the Audit Committee

McMillan Woods guarantees liaison with the Audit Committee at each stage of the audit where necessary. As part of the two-way communication with the Audit Committee, McMillan Woods will provide an overview of the planned audit scope and preliminary audit timetable. Upon completion of the audit, McMillan Woods will also present the audit findings and discuss with the Audit Committee from time to time during the course of its audit. At this stage, McMillan Woods understands the Company's requirements and expectations clearly at the outset of meetings with the Audit Committee and senior management, including addressing inquiries relating to risks and potential concerns.

(f) Audit inspection results

To facilitate the assessment process for the appointment of the incoming auditor, McMillan Woods presented to the Audit Committee the findings and results of recent Accounting and Financial Reporting Council inspections. Improvements in its audit engagements were evidenced by the engagement inspection scores, which improved from ratings of 4 in its previous two inspections to ratings of 3 in the latest inspection, with which the Audit Committee is satisfied.

Having considered the above factors, the Audit Committee is satisfied that McMillan Woods is independent, competent and capable of performing a high-quality audit. The Audit Committee is also satisfied that the agreed audit fee is reasonable and commensurate with the size and level of complexity of the Group's business, and that McMillan Woods proposed audit plan, timetable and committed resources are adequate to complete the 2026 Audit without compromising audit quality.

PROPOSED TIMETABLE OF THE AUDIT

McMillan Woods' proposed audit plan and timetable is set out below:

Phase	**Proposed time period**	**Audit Plan**
Audit planning	December 2026	Receive the draft consolidated financial statements and the draft management accounts of each reporting entity in the Group
		Arrange bank confirmations
		Commencement of audit planning
		Understanding client's business operation and major business cycles
		Meeting with Audit Committee, management and key finance staff

Phase	Proposed time period	Audit Plan
Audit fieldwork	Mid of December 2026-March 2027	Perform inventory and fixed assets count
		Perform audit work on opening balances
		Audit procedures across significant areas
		Review valuation working papers and reports from valuers
		Communicate with key finance staff for ongoing issues
Communication with management and Audit Committee on key audit findings	Mid of March 2027	Review draft financial statements
		Communicate with Audit Committee/ management to discuss major accounting and auditing issues
Publish results announcement	March 2027	Coordinate with the Company for draft result announcement and annual report
		Release of annual results announcement
Publish annual report	April 2027	Release of annual report

The Audit Committee has reviewed the proposed audit timetable above and confirmed with McMillan Woods its commitment to fulfilling the proposed audit timetable. Based on the above, the Audit Committee has assessed and considered McMillan Woods is eligible and suitable to act as the auditor of the Company for the 2026 Audit. The Board and the Audit Committee are of the view that the appointment of McMillan Woods as the auditor of the Company would maintain audit quality and enhance the effectiveness of the Company's annual audit and is in the interest of the Company and the Shareholders as a whole.

EGM

The EGM will be convened and held for the Shareholders to, among other matters, consider and approve the Proposed Appointment. A notice convening the EGM is set out on pages 3 to 12 of this circular.

A form of proxy for use at the EGM is enclosed herewith. Whether or not you intend to attend the EGM, you are requested to complete the enclosed form of proxy in accordance with the instructions printed thereon and return the same to the Registrar at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong, as soon as possible but in any event not less than 48 hours before the time scheduled for the EGM or any adjournment thereof. Completion and return of the form of proxy will not preclude you from attending or voting in person at the EGM or any adjourned meeting thereof should you so wish.

The register of members of the Company will be closed from Thursday, 26 November 2026 to Tuesday, 1 December 2026 (both days inclusive) for determine the eligibility of the Shareholders to attend and vote at the EGM. In order to qualify for attendance and voting at the EGM, all completed transfer forms accompanied by the relevant share certificates must be lodged with the Registrar at Shops 1712–1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong for registration no later than 4:30 p.m. on Wednesday, 25 November 2026. The record date for determining shareholders' eligibility to attend and vote at the EGM is Tuesday, 1 December 2026.

Pursuant to Rule 13.39(4) of the Listing Rules, the ordinary resolution to be proposed at the EGM to approve the Proposed Appointment will be voted by way of poll by the Shareholders.

To the best of the Directors' knowledge, information and belief and having made all reasonable enquiries, none of the Shareholders has a material interest in the Proposed Appointment and no Shareholders will be required to abstain from voting on the resolution to be proposed at the EGM.

TYPHOON OR BLACK RAINSTORM WARNING ARRANGEMENTS

If a black rainstorm warning signal, a tropical cyclone warning signal no. 8 or above or "extreme conditions" caused by super typhoons is in force at or at any time after 7:00 a.m. on the date of the EGM, the EGM will be postponed. The Company will publish an announcement on the Company's website at www.mogdigitech.com and the website of the Stock Exchange at www.hkexnews.hk to notify the Shareholders of the date, time and place of the rescheduled EGM.

RECOMMENDATION

The Board believes that the Proposed Appointment is in the best interests of the Company and the Shareholders as a whole and therefore recommends the Shareholders to vote in favour of the resolution as set out in the notice of the EGM.

RESPONSIBILITY STATEMENT

This circular, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that to the best of their knowledge and belief the information contained in this circular is accurate and complete in all material respects and not misleading or deceptive, and there are no other matters the omission of which would make any statement herein or this circular misleading.

MISCELLANEOUS

This circular is in English and Chinese. In case of any inconsistency, the English version shall prevail.

By order of the Board
MOG Digitech Holdings Limited
Chen Yongzhong
Executive Director

MOG DIGITECH HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1942)

NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN that an extraordinary general meeting (the "**EGM**") of MOG Digitech Holdings Limited (the "**Company**") will be held at Room 2, 14/F, Fairmont House, 8 Cotton Tree Drive, Central, Hong Kong on Tuesday, 1 December 2026 at 11:00 a.m. for the purpose of considering and, if thought fit, passing with or without amendments, the following resolution as ordinary resolution of the Company:

ORDINARY RESOLUTION

1. "**THAT**

   (a) the resignation of Suya WWC CPA Limited as the auditor of the Company be and is hereby confirmed, accepted and ratified; and

   (b) the appointment of McMillan Woods (Hong Kong) CPA Limited as the auditor of the Company with immediate effect from the conclusion of the EGM and to hold office until the conclusion of the next annual general meeting of the Company be and is hereby approved, confirmed and ratified, and that the Board be and is hereby authorised to fix its remuneration."

By order of the Board
MOG Digitech Holdings Limited
Chen Yongzhong
Executive Director

Hong Kong, 12 November 2026

Notes:

1. Unless otherwise defined in this notice or the context otherwise requires, terms defined in the circular of the Company dated 12 November 2026 shall have the same meanings when used in this notice.

2. The resolution set out in this notice of EGM will be taken by poll (except where the chairman decides to allow a resolution which relates to a procedural or administrative matter to be voted on by a show of hands) pursuant to the Rules (the "**Listing Rules**") Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"). The results of the poll will be published on the Stock Exchange's website at www.hkexnews.hk and the Company's website at www.mogdigitech.com in accordance with the Listing Rules.

3. The register of members of the Company will be closed from Thursday, 26 November 2026 to Tuesday, 1 December 2026 (both days inclusive), during which period no transfer of shares will be effected. In order to be eligible to attend and vote at the EGM, all completed transfer forms accompanied by the relevant share certificates must be lodged with the Registrar at Shops 1712–1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong for registration not later than 4:30 p.m. on Wednesday, 25 November 2026. The record date for determining shareholders' eligibility to attend and vote at the EGM is Tuesday, 1 December 2026.

4. Any member entitled to attend and vote at the meeting of the Company shall be entitled to appoint another person as his/her proxy to attend and vote instead of him/her. A member who is the holder of two or more shares may appoint more than one proxy to represent him/her and vote on his/her behalf at the meeting of the Company. A proxy need not be a member of the Company.

5. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his/her attorney duly authorised in writing or, if the appointor is a corporation, either under its seal or under the hand of an officer, attorney or other person authorised to sign the same. In the case of an instrument of proxy purporting to be signed on behalf of a corporation by an officer thereof it shall be assumed, unless the contrary appears, that such officer was duly authorised to sign such instrument of proxy on behalf of the corporation without further evidence of the facts.

6. The instrument appointing a proxy and (if required by the board of directors of the Company) the power of attorney or other authority (if any) under which it is signed, or a certified copy of such power or authority, shall be delivered to Computershare Hong Kong Investor Services Limited at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong not less than forty-eight (48) hours before the time appointed for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote.

7. Delivery of an instrument appointing a proxy shall not preclude a member from attending and voting in person at the meeting convened and in such event, the instrument appointing a proxy shall be deemed to be revoked.

8. Where there are joint holders of any share any one of such joint holder may vote, either in person or by proxy, in respect of such share as if he were solely entitled thereto, but if more than one of such joint holders be present at the meeting the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the register of members of the Company in respect of the joint holding.

9. The English text of this notice shall prevail over the Chinese text in case of inconsistency.

10. If a black rainstorm warning signal, a tropical cyclone warning signal no. 8 or above or "extreme conditions" caused by super typhoons is in force at or at any time after 7:00 a.m. on the date of the meeting, the meeting will be postponed. The Company will publish an announcement on the Company's website at www.mogdigitech.com and the website of the Stock Exchange at www.hkexnews.hk to notify the Shareholders of the date, time and place of the rescheduled meeting.

As at the date of this notice, the Board has four executive Directors, namely Mr. Chen Yongzhong (Chief executive officer), Mr. Deng Zhihua, Mr. Zhou Yue and Mr. Ye Wei, and three independent non-executive Directors, namely Mr. Gao Hongxiang, Mr. Yau Tung Shing and Ms. Chen Wen.