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AIROBO PLATFORM GROUP LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 419)

PROPOSED CHANGE OF AUDITOR

This announcement is made by AIROBO Platform Group Limited (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 13.51(4) of the Rules ("**Listing Rules**") Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("**Stock Exchange**").

PROPOSED CHANGE OF AUDITOR

The board ("**Board**") of directors ("**Directors**") of the Company announces that the Board, upon the recommendation of the audit committee of the Board ("**Audit Committee**"), proposes to (1) remove PricewaterhouseCoopers ("**PwC**") as the auditor of the Company ("**Proposed Removal**"); and (2) appoint SHINEWING (HK) CPA Limited ("**SW**") as the new auditor of the Company ("**Proposed Appointment**", collectively with the Proposed Removal, the "Proposed Change of **Auditor**") to fill the vacancy created by the Proposed Removal. The Proposed Change of Auditor is subject to the passing of the relevant resolutions at an extraordinary general meeting to be convened by the Company ("**EGM**") and the Proposed Appointment is also subject to the satisfactory completion of SW's client acceptance procedures.

The Board and the Audit Committee are not aware of any disagreements or unresolved audit issues, except for the proposed audit fee for the financial year ending 31 December 2026 ("**FY2026**"), between the Company and PwC or other matters in relation to the Proposed Removal that need to be brought to the attention of the shareholders of the Company ("**Shareholders**"). The Board further confirmed that, as at the date of this announcement, PwC has not commenced the work in relation to the audit ("**2026 Audit**") of the consolidated financial statements of the Group for FY2026 ("**2026 Accounts**"). It is currently expected that the Proposed Change of Auditor would not have any significant impact on the 2026 Audit and the release of the annual results of the Group for FY2026.

The Company is incorporated under the laws of the Cayman Islands and to the knowledge of the Board, there is no requirement under the laws of the Cayman Islands for the outgoing auditor to confirm whether or not there is any circumstance connected with their termination which they consider should be brought to the attention of the holders of the Company's securities. PwC has therefore not issued such confirmation.

The Board would like to take this opportunity to express its gratitude and appreciation to PwC for its services rendered to the Company during the past years.

CHRONOLOGY OF EVENTS LEADING TO THE PROPOSED CHANGE OF AUDITOR

Set out below is a chronology of events leading to the Proposed Change of Auditor:

Date 2026	**Events**
19 May	At the last annual general meeting of the Company held on 19 May 2026, PwC was re-appointed as the auditor of the Company for FY2026 and to hold office until the conclusion of the next annual general meeting of the Company; and the Directors were authorized to fix its remuneration. The mutual understanding is that the audit fee for FY2026 would remain at a similar level as for the financial year ended 31 December 2025 ("**FY2025**"). The audit fee for FY2025 was approximately HK$1.85 million ("**FY2025 Audit Fee**").
July	In order to improve its operating cash flow and financial performance, optimize its internal operations and organizational structure and achieve a comprehensive reduction in its administrative expenses through the implementation of proactive measures, the Group was required to further enhance its cost control measures ("**Cost Control Measures**"). The management of the Company was of the view that the auditors' remuneration, being one of the principal components of the Group's administrative expenses, should be subject to prudent monitoring, balancing and assessment. The management of the Company considered that the auditors' remuneration for FY2026 shall be maintained at similar level to that for FY2025.

September to October	There were ongoing discussions between the Company and PwC about the latest business development of the Group, including but not limited to the Group's expansion into the robotics platform operation business during the third quarter of 2026. PwC has preliminarily indicated that there may be a potential increase in audit fees for FY2026 comparing to FY2025 Audit Fee, while management of the Company has reinstated the importance of the Cost Control Measures and the expectation that the audit fees for FY2026 shall be maintained at similar level of FY2025 Audit Fee. As an alternative measure, the management of the Company has commenced to reach out other qualified audit firms for ascertaining the prevailing market rates for 2026 Audit.
3 November to 11 November	Further meetings between the management of the Company and PwC were held to discuss about the 2026 Audit, including PwC's proposed audit scope, timetable, latest business development of the Group and the audit fees for FY2026. PwC has initially proposed that the audit fee for FY2026 at approximately HK$2.4 million, taking into account that, among others, the Group's expansion into the robotics platform operation business as set out in various announcements of the Company from 12 August 2026 onwards and the required additional time and resources to assess the business model, revenue recognition, working capital forecast, etc. After further negotiations, PwC has finally proposed that the audit fee for FY2026 at approximately HK$2.32 million ("**PwC Proposed Fee**"). A meeting was also held between PwC and the chairman of the Audit Committee to discuss about the PwC Proposed Fee.
3 November to 12 November	The Company has obtained audit proposals (including indicative fee proposals) from three qualified audit firms (one of them being SW), who are registered public interest entity auditors, for the 2026 Audit. The fee proposals from such qualified audit firms ranged from approximately HK$1.65 million to approximately HK$1.68 million, with the fee proposed by SW being approximately HK$1.65 million ("**SW Proposed Fee**"). Meetings were held between the Audit Committee and each of these qualified audit firms to discuss the respective audit proposals (including indicative fee proposals).

13 November	Taking into account of the factors set out in the paragraph headed "Assessment on proposed appointment of SW as new auditor" below and the review of the audit proposals (including, among others, the proposed audit scope, approach, timetable, engagement-team composition and indicative fee proposals) received from the three qualified audit firms (other than PwC), the Audit Committee preliminarily recommended to the Board the Proposed Change of Auditor and subject to approval by the Shareholders at the EGM and the satisfactory completion of SW's client acceptance procedures.
13 November to 19 November	The Company informed PwC and SW of the preliminary decision of the Proposed Change of Auditor and communicated with PwC and SW on the arrangement for the Proposed Change of Auditor.
19 November	The Audit Committee resolved to recommend to the Board the Proposed Change of Auditor, subject to approval by the Shareholders at the EGM and the satisfactory completion of SW's client acceptance procedures. The Board, upon recommendation of the Audit Committee, resolved to propose resolutions for the Proposed Change of Auditor to be put forward for consideration by the Shareholders at the EGM. On the same day, the Company received a letter from PwC dated 19 November 2026 setting out the circumstances in respect of the removal of PwC as the auditor of the Company ("**PwC Written Representation**").

ASSESSMENT ON PROPOSED APPOINTMENT OF SW AS NEW AUDITOR

In reaching its decision to recommend SW to the Board for appointment as the auditor of the Company for FY2026, the Audit Committee has taken the following factors into consideration with reference to Part 2 of the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council ("**AFRC**"), so as to satisfy itself that SW would be independent, competent and capable to perform a high-quality audit:

(a) Governance and leadership

SW is part of the international network which extends across 23 countries/territories, with more than 12,000 professionals working out in 103 offices, with especially strong presence in the People's Republic China (the "**PRC**"), at where the most of the Group's business activities and operations are located. Being a public interest entity auditor registered with the AFRC, SW has approximately 400 staff, including 23 partners. Further, SW is led by a group of partners possessing extensive audit experience and technical expertise. The Audit Committee is satisfied that SW's leadership demonstrates a commitment to conducting quality audit work in the interests of the Shareholders and the wider public.

(b) Independence and compliance with relevant ethical requirements

Based on the information provided by SW, SW has policies and procedures in place for monitoring and complying with the Code of Ethics for Professional Accountants (including the independence provisions) issued by the Hong Kong Institute of Certified Public Accountants and other applicable ethical requirements, and SW has complied with the relevant requirements. Further, SW has confirmed that, except for the Proposed Appointment and an existing engagement to provide non-audit service to the Company by an affiliated company of SW at a fee of approximately HK$35,000, there were no existing or proposed non-audit services, financial or business relationships between the Company and SW that might impair SW's independence, nor any other relationships (whether financial, employment, family or otherwise) between members of the proposed audit engagement team ("**Proposed Audit Team**") (and their respective immediate family members) and the Company that could impair SW's independence when conducting audits for the Company.

(c) Industry knowledge and technical competence

In evaluating SW's experience, the Audit Committee has reviewed the track record of SW in auditing entities operating in the relevant industry sector. According to the client portfolio of SW, SW has a team of staff with professional qualifications and extensive audit experience, and possesses experience in providing audit services to companies listed on the Stock Exchange and clients across various industries (including listed issuers engaged in relevant businesses and operations in digitized operation services in healthcare industry, media and entertainment, and/or robotics platform operation business (i.e. the Group's principal businesses and operations)). In addition, SW is able to leverage its international and PRC service network and professional resources to provide cross-border audit support for enterprises with operations in the PRC and overseas. The Audit Committee has reviewed and discussed the audit plan and audit timetable with SW, and SW has confirmed that it has sufficient qualified staff and professional resources available to undertake the 2026 Audit. Based on the above, the Audit Committee is satisfied that SW has the necessary industry-specific knowledge and experience, and sufficient competent staff to perform a quality audit for the Group.

(d) Engagement performance

The Audit Committee has reviewed the overall audit strategy provided by SW, which covers the audit methodology, audit scope, audit timetable, audit direction and key work arrangements. The Audit Committee has also reviewed the amount of resources allocated to the 2026 Audit by SW and the profiles of the members of the Proposed Audit Team. The Audit Committee is satisfied that SW has sufficient professional expertise, human resources and time commitment allocated to effectively carry out the 2026 Audit.

(e) Communication and interaction with the Audit Committee

The Audit Committee considers that SW has established communication arrangements with the management of the Company and the Audit Committee to ensure that audit progress, significant financial reporting and audit matters and any other key issues in association with the 2026 Audit can be timely and properly addressed by way of two-way communication between the parties. Further, SW has confirmed that, if appointed, it will maintain timely communications with the Company and the Audit Committee, as appropriate, regarding significant audit matters, including identified or suspected fraud and non-compliance with laws and regulations coming to its attention during the audit, in accordance with applicable professional standards and legal and regulatory requirements.

(f) Monitoring process

The Audit Committee has considered information provided by SW concerning its quality management policies and procedures, including its monitoring arrangements. The quality management system of SW includes periodic monitoring and internal review processes designed to assess compliance with applicable quality management requirements. The Audit Committee is satisfied that these monitoring and internal review processes provide robust oversight and support the delivery of a high-quality audit for the Group.

To the best of its knowledge, the Audit Committee is not aware of any matters that may affect SW's integrity, objectivity and independence, or that may adversely affect the quality of the 2026 Audit.

Having considered the above factors, the Audit Committee is satisfied that SW has the appropriate professional qualifications, experience, resources and capabilities to act as the auditor of the Company, and has therefore recommended to the Board for the Proposed Change of Auditor.

PROPOSED AUDIT FEE

The SW Proposed Fee of HK$1.65 million, being the fee payable to SW for the 2026 Audit, was determined after arm's length negotiations between the Company and SW, having taken into consideration a number of factors, including the scale and complexity of the Group's business operations, the audit scope, the audit timetable, the level of audit resources required and the prevailing market rates for comparable services.

Further, the SW Proposed Fee has been determined on the basis that there will be no material changes in the Group's operations (except for the Group's expansion into the robotics platform operation business), accounting policies or regulatory environment during the financial year, no material changes in the time and resources to be deployed by SW, and that the Company will provide timely and adequate assistance and information as reasonably required for the audit.

The Board and the Audit Committee consider that the difference between the PwC Proposed Fee and the SW Proposed Fee is mainly attributable to differences among different audit firms in terms of pricing policies, personnel cost structures, resource allocation and overall engagement cost-effectiveness of SW. While the lower SW Proposed Fee is in line with the Cost Control Measures, the Company did not make its decision on the selection and appointment of the auditor of the Company solely based on the level of proposed audit fee. Instead, the Company made the decision after having thoroughly considered SW's independence, professional qualifications, relevant experience, capabilities, resource commitment, expected scope of work, audit strategy and approach and the reasonableness of the SW Proposed Fee, and having satisfied itself that the SW Proposed Fee is not at a level that would result in SW compromising the quality of the 2026 Audit by having inadequate resources allocated to the audit or insufficient audit work being performed.

Based on the above, the Board and the Audit Committee consider that the SW Proposed Fee commensurates with the workload required to complete the 2026 Audit. Accordingly, the Proposed Change of Auditor has been proposed given that it will allow the Company to enhance the cost-effectiveness of the 2026 Audit with the audit quality being maintained.

PROPOSED AUDIT PLAN AND TIMETABLE

The Audit Committee has reviewed the proposed audit plan for the 2026 Audit provided by SW, which sets out the proposed audit approach, and the indicative composition of the Proposed Audit Team. SW confirmed that the 2026 Audit will be conducted in accordance with the Hong Kong Standards on Auditing and in compliance with applicable ethical requirements. SW proposes to adopt a risk-based audit approach, whereby audit efforts would be directed to areas with a higher risk of material misstatement in the 2026 Accounts. Group consolidation audit procedures will also be performed, with the nature and extent of audit work at component level determined based on SW's assessment of the risks of material misstatement in the Group's consolidated financial statements.

The Audit Committee has also reviewed the proposed audit timetable for the 2026 Audit provided by SW as follows:

Phase of audit	Estimated time	Details of work
Audit Planning Phase	December 2026	1. Communicate with management and the Audit Committee; 2. Update the understanding of the Group's operations, key revenue streams and internal controls; 3. Identify and assess significant audit risks; 4. Understand relevant internal controls and perform control testing where appropriate, determine the nature and scope of substantive procedures; and 5. Perform audit procedures in accordance with applicable auditing standards on opening balances and prior-year comparative figures.
Audit Execution Phase	January to February 2027	1. Perform audit procedures (including on-site work), conduct tests of controls and substantive analytical procedures on FY2026 financial statements; and 2. Communicate findings and audit progress with management regularly

Phase of audit	Estimated time	Details of work
Completion and Reporting	March 2027	1. Summarize audit evidence; 2. Perform internal quality control review; 3. Communicate audit findings with management and the Audit Committee; and 4. Conclude the consolidated financial results for the results announcement and the audited consolidated financial statements contained in the Company's annual report.

Having taken into account (i) the Group's year-end closing process and operational complexity; (ii) the sequencing of audit procedures; and (iii) the Listing Rules requirement for the timely publication of the annual results, the Audit Committee is of the view that the proposed audit plan and the proposed audit timetable of SW are reasonable and sufficient for SW to carry out the necessary audit procedures without compromising the audit quality, and that the resources to be allocated by SW to the 2026 Audit are adequate to perform the necessary audit procedures within the proposed audit timetable without compromising audit quality.

EXTRAORDINARY GENERAL MEETING AND DESPATCH OF CIRCULAR

Pursuant to clause 155(2) of the second amended and restated Articles of Association of the Company (the "**Articles**"), the Shareholders may, at any general meeting convened and held in accordance with the Articles, by ordinary resolution remove the auditor at any time before the expiration of his term of office and shall by ordinary resolution at that meeting appoint another auditor in his stead for the remainder of his term. Pursuant to clause 157 of the Articles, the remuneration of the auditor shall be fixed by the Company in general meeting or in such manner as the Shareholders may determine.

Pursuant to Rule 13.88 of the Listing Rules, (a) the Company must not remove its auditor before the end of the auditor's term of office without first obtaining Shareholders' approval at a general meeting; (b) the Company must send a circular proposing the removal of PwC to Shareholders with any written representations from PwC, not less than 10 business days before the general meeting; and (c) the Company must allow the auditor to attend the general meeting and make written and/or verbal representations to Shareholders at the general meeting.

In compliance with the Articles and the Listing Rules, the Proposed Removal and the Proposed Appointment will be proposed as ordinary resolutions at the EGM.

To the best of the Directors' knowledge, information and belief, having made all reasonable enquiries, no Shareholder has a material interest in the Proposed Change of Auditor and, accordingly, no Shareholder is required to abstain from voting on the relevant resolutions at the EGM.

A circular containing, among other things, the details of the Proposed Change of Auditor, PwC Written Representation, the notice convening the EGM and the related proxy form, will be despatched to the Shareholders in due course. A copy of the circular will also be sent to PwC, and PwC will be allowed to attend the EGM and make written and/or verbal representations to the Shareholders at the EGM.

By Order of the Board
AIROBO Platform Group Limited
HAU Wai Man, Raymond
Company Secretary

Hong Kong, 19 November 2026

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

Mr. YUEN Hoi Po[1] (CEO), Mr. CHENG Wu[1], Mr. YUEN Kin[2], Ms. WANG Song Song[2] and Ms. PAN Min[2]

[1] Executive director
[2] Independent non-executive director

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