Sling Group Holdings Limited
森浩集團股份有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8285)

PROPOSED CHANGE OF AUDITOR

This announcement is made by **Sling Group Holdings Limited** (the "**Company**", together with its subsidiaries, the "**Group**") pursuant to Rule 17.50(4) of the Rules Governing the Listing of Securities on GEM (the "**GEM Listing Rules**") of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

PROPOSED CHANGE OF AUDITOR

The board (the "**Board**") of directors (the "**Directors**") of the Company proposes to remove Grant Thornton Hong Kong Limited ("**GT**") as the auditor of the Company (the "**Proposed Removal**") and the Board proposes to appoint Crowe (HK) CPA Limited ("**Crowe**") as the new auditor of the Company (the "**Proposed Appointment**", collectively, the "**Proposed Change of Auditor**") to fill the vacancy following the Proposed Removal. The Proposed Change of Auditor is subject to, among other things, the passing of the relevant resolutions at an extraordinary general meeting to be convened by the Company (the "**EGM**").

BACKGROUND FOR THE PROPOSED REMOVAL

At the last annual general meeting of the Company held on 9 June 2026, GT was re-appointed as the auditor of the Company, and to hold office until the conclusion of the next annual general meeting of the Company.

However, the Company could not reach a consensus with GT in respect of the audit fee of the Company. The Audit Committee has reviewed the audit fee proposals provided by GT and considered that the estimated fee level may not be commensurate with the operation scale of the Group. In addition, given that GT has served as the auditor of the Company for over 9 years, the Audit Committee considered that the auditor of the Company shall be rotated after an appropriate period of time to enhance the independence and objectivity of the audit process and in accordance with the requirements under the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants applicable to Public Interest Entities. After considering the facts and circumstances, the Audit Committee made a recommendation to the Board to seek the approval of the Shareholders regarding the Proposed Removal. The Board is of the view that the Proposed Removal would enable the Company to carry out effective cost control over operating expenses of the Group, reserving resources to better cope with the future business development and market expansion, and is in the best interest of the Company and its Shareholders as a whole if its auditor would be rotated after serving an organisation for a long period. Therefore, the Board proposes to seek the approval of the Shareholders regarding the Proposed Removal.

The Proposed Removal will be proposed, by way of an ordinary resolution, for the Shareholders' consideration and approval at the EGM. The Board would like to take this opportunity to thank GT for its professional services and support in the past years.

The Board and the Audit Committee have also confirmed that, save as disclosed above there are no disagreements between the Company and GT in relation to the Proposed Removal and there are no outstanding audit issues that need to be brought to the attention of the Shareholders.

The Board further confirmed that, as at the date of this announcement, GT has not commenced any review or audit work for the year ending 31 December 2026 ("**FY2026**"). It is expected that the Proposed Change of Auditor will not have any significant impact on the annual audit and the publication of annual results of the Group for FY2026.

PROPOSED APPOINTMENT OF AUDITOR

The Audit Committee, in reaching its recommendation to the Board, has taken into account a number of factors in assessing the appointment of Crowe as the auditor of the Company, including but not limited to (i) its audit plan for FY2026; (ii) the competence and quality of Crowe, including its resources, knowledge and experience in handling audit work for companies listed on the Stock Exchange, as well as its familiarity with the requirements under the GEM Listing Rules and the Hong Kong Standards on Auditing and the HKFRS Accounting Standards; (iii) the competitive audit fee and its commitments that audit quality would never be compromised; (iv) its independence and objectivity; (v) its market reputation and track record; (vi) allocation of sufficient resources to ensure the audit work is completed within the stipulated schedule; and (vii) the relevant guidelines and guidance notes issued by the Accounting and Financial Reporting Council.

After reviewing the professional qualifications, competence, capacity, independence and integrity from Crowe and several other accounting firms, the Audit Committee has assessed and considered that Crowe is independent, competent and capable of performing a high-quality audit, possesses all the requisite qualifications and experience to serve listed companies, like the Group, and is eligible and suitable to act as the auditor of the Company under applicable laws and regulations. Based on the recommendation of the Audit Committee, the Board has resolved to propose that the Shareholders approve the appointment of Crowe as the new auditor of the Company, to fill the vacancy following the removal of GT and to hold office until the conclusion of the next annual general meeting of the Company.

The Proposed Appointment will be proposed, by way of an ordinary resolution, for the Shareholders' consideration and approval at the EGM, conditional upon the passing of resolutions to approve the Proposed Removal.

IMPLICATIONS UNDER THE GEM LISTING RULES AND THE ARTICLES OF ASSOCIATION

Pursuant to Article 173(B) of the Articles of Association, the removal of an auditor before the expiration of his term of office and the appointment of auditor in its place for the remainder of the term shall require the approval of an ordinary resolution of the Shareholders in general meeting.

Pursuant to Rule 17.100 of the GEM Listing Rules, (a) the Company must at each annual general meeting appoint an auditor to hold office from the conclusion of that meeting until the next annual general meeting; (b) 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; (c) the Company must send a circular proposing the removal of the auditor to Shareholders with any written representations from the auditor, not less than 10 business days before the general meeting; and (d) 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 of Association and the GEM Listing Rules, the Proposed Change of Auditor will be proposed as ordinary resolutions at the EGM.

THE EGM

The EGM will be convened and held for the purposes of considering and, if thought fit, approving the Proposed Change of Auditor.

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 therefore no Shareholder is required to abstain from voting at the EGM. A circular containing, among other things, the details of the resolution, together with the notice of the EGM, will be published on the website of the Stock Exchange (www.hkexnews.hk) and the Company's website (www.sling-inc.com.hk) in due course.

Shareholders and potential investors of the Company are advised to exercise caution when dealing in the shares of the Company.

By Order of the Board
Sling Group Holdings Limited
Yau Frederick Heng Chung
Chairman

Hong Kong, 11 September 2026

As at the date of this announcement, (i) the executive Directors are Mr. Yau Frederick Heng Chung and Mr. Lee Tat Fai Brian; (ii) the non-executive Directors are Mr. Yau Sonny Tai Nin and Mr. Yau Tai Leung Sammy; (iii) and the independent non-executive Directors are Mr. Won Chik Kee, Ms. Sit Ting Fong and Mr. Wai Yau Hang.