
THIS DOCUMENT 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 a 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 Precious Dragon Technology Holdings Limited, you should at once hand this circular and the accompanying form of proxy to the purchaser(s) or transferee(s) or to the bank, stockbroker or licensed securities dealer or other agents through whom the sale or transfer was effected for transmission to the purchaser(s) or the transferee(s).

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PRECIOUS DRAGON TECHNOLOGY HOLDINGS LIMITED

保寶龍科技控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1861)

**PROPOSED CHANGE OF AUDITOR
AND
NOTICE OF EXTRAORDINARY GENERAL MEETING**

A notice convening the extraordinary general meeting of Precious Dragon Technology Holdings Limited to be held at Edinburgh Room No. 4, 17th Floor, Edinburgh Tower, No. 15 Queen's Road Central, Hong Kong on Friday, 17 July 2026 at 2:15 p.m. or any adjournment thereof is set out on pages 14 to 15 of this circular.

A form of proxy for use at the EGM is also enclosed. Such form of proxy is also published on the websites of The Stock Exchange of Hong Kong Limited and the Company. Whether or not you are able to attend the meeting, you are requested to complete the form of proxy in accordance with the instructions printed thereon and return it to the Company's Hong Kong branch share registrar, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible but in any event not less than 48 hours before the time fixed for holding the EGM (i.e. by 2:15 p.m. on Wednesday, 15 July 2026 (Hong Kong time)) or any adjournment thereof. Completion and return of the form of proxy will not preclude Shareholders from attending and voting in person at the EGM or any adjournment thereof if they so wish and in sure case, the form of proxy previously submitted shall be deemed to be revoked.

26 June 2026

CONTENTS

	<i>Pages</i>
DEFINITIONS	1
LETTER FROM THE BOARD	3
NOTICE OF EXTRAORDINARY GENERAL MEETING	14

This circular is prepared in both English and Chinese. In the event of inconsistency, the English text of this circular will prevail.

DEFINITIONS

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

“Articles of Association”	the articles of association of the Company as amended from time to time
“Audit Committee”	the audit committee of the Board
“Board”	the board of Directors
“Company”	Precious Dragon Technology Holdings Limited, a company incorporated in the Cayman Islands with limited liability, whose Shares are listed on the Main Board of the Stock Exchange
“Director(s)”	the director(s) of the Company
“E&Y”	Ernst & Young, the existing auditor of the Company proposed to be removed at the EGM
“EGM”	the extraordinary general meeting of the Company to be held at Edinburgh Room No. 4, 17th Floor, Edinburgh Tower, No. 15 Queen’s Road Central, Hong Kong at 2:15 p.m. on Friday, 17 July 2026 or any adjournment thereof, the notice of which is set out on pages 14 to 15 of this circular
“Group”	the Company and its subsidiaries
“HK\$” or “HKD”	Hong Kong dollars, the lawful currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Latest Practicable Date”	22 June 2026, being the latest practicable date prior to the printing of this circular for the purpose of ascertaining certain information contained in this circular
“Listing Rules”	the Rules Governing the Listing of Securities on the Stock Exchange
“PRC” or “China”	the People’s Republic of China, excluding, for the purpose of this circular, Hong Kong, Macau Special Administrative Region and Taiwan, China
“Proposed Appointment”	the proposed appointment of RSM as the new auditor of the Company, subject to the approval of the Shareholders at the EGM
“Proposed Change of Auditor”	collectively, the Proposed Removal and the Proposed Appointment

DEFINITIONS

“Proposed Removal”	the proposed removal of E&Y as the auditor of the Company, subject to the approval of the Shareholders at the EGM
“RSM”	RSM Hong Kong, the new auditor of the Company proposed to be appointed at the EGM
“Share(s)”	ordinary share(s) of nominal value of HK\$0.01 each in the share capital of the Company
“Shareholder(s)” or “Members”	the holder(s) of the Share(s)
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“%”	per cent.

In this circular, the terms “close associate(s)”, “core connected person(s)”, “controlling shareholder(s)”, “subsidiary(ies)” and “substantial shareholder(s)” shall have the meanings given to such terms in the Listing Rules, unless the context otherwise requires.

LETTER FROM THE BOARD

PRECIOUS DRAGON TECHNOLOGY HOLDINGS LIMITED

保寶龍科技控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1861)

Executive Directors:

Ms. Ko Sau Mee (*Chairlady and Chief Executive*)

Ms. Lin Hing Lei

Mr. Lin Hing Lung

Mr. Yang Xiaoye

Registered office:

Windard 3, Regatta Office Park,

P.O. Box 1350,

Grand Cayman KY1-1108,

Cayman Islands

Independent non-executive Directors:

Mr. Lee Yiu Pui

Mr. Poon Tak Ching

Mr. Pang Cheung Wai, Thomas, GBS, JP

Head office and principal place

of business in Hong Kong:

Unit G, 20/F., Golden Sun Centre,

Nos. 59/67 Bonham Strand West,

Sheung Wan,

Hong Kong

26 June 2026

To the Shareholders

Dear Sir or Madam

PROPOSED CHANGE OF AUDITOR AND NOTICE OF EXTRAORDINARY GENERAL MEETING

INTRODUCTION

Reference is made to the announcement of the Company dated 17 June 2026 in relation to the Proposed Change of Auditor.

The purpose of this circular is to provide you with the notice of EGM and to provide you with information regarding the resolutions to be put forward at the EGM. Resolutions to be put forward at the EGM are the Proposed Change of Auditor.

PROPOSED REMOVAL

At the last annual general meeting of the Company held on 22 May 2026, E&Y 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.

LETTER FROM THE BOARD

However, the Company could not reach a consensus with E&Y in respect of the audit fee of the Company for the year ending 31 December 2026. The Audit Committee has reviewed the audit fee proposal provided by E&Y and considered that the estimated fee level may not commensurate with the current operation scale of the Group. 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 and reduce operating expenses of the Company to better cope with the future business development of the Group and is in the best interest of the Company and its Shareholders as a whole, and therefore proposes to seek the approval of the Shareholders regarding the Proposed Removal. The Proposed Removal is subject to the passing of an ordinary resolution at the EGM pursuant to the Articles of Association.

PROPOSED APPOINTMENT

The Audit Committee has considered a number of factors including but not limited to (i) the audit proposal of RSM; (ii) its experience, knowledge and technical competence in handling audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its resources and capabilities; and (v) the guidelines issued by the Accounting and Financial Reporting Council.

After reviewing the proposed scope of services, size, capacity, relevant industry experience and quotations from several other professional accounting firms, the Audit Committee has assessed and considered that RSM is qualified and suitable to carry out duties of the auditor of the Company. Based on the recommendation of the Audit Committee, the Board has resolved to propose that the Shareholders approve the appointment of RSM as the new auditor of the Company, to fill the casual vacancy following the removal of E&Y and to hold office until the conclusion of the next annual general meeting of the Company. The Proposed Appointment is subject to the Proposed Removal becoming effective and the passing of ordinary resolution in respect of the Proposed Appointment at the EGM, and the completion of the client acceptance procedures by RSM.

The Detailed Chronology of Events Leading to the Proposed Change of Auditors

At the last annual general meeting of the Company held on 22 May 2026, E&Y was reappointed as the auditor of the Company and to hold office until the conclusion of the next annual general meeting of the Company. In late April 2026, the Company commenced preliminary discussions with E&Y regarding the audit scope, audit timetable and proposed audit fee for the financial year ending 31 December 2026. E&Y provided an audit fee quotation of RMB1,660,000 (exclusive of disbursement) for the audit of the consolidated financial statements of the Company for the financial year ending 31 December 2026 (the “**2026 Audit**”).

The Company approached other audit firms and sought fee proposals and, received quotations of RMB780,000 (exclusive of disbursement) from RSM, in mid May 2026.

LETTER FROM THE BOARD

In June 2026, as part of its annual governance and cost-control review, the Board reassessed the level of professional fees of the Group, including audit fees, having regard to the Group's current operational scale, risk profile, cost-control strategy and prevailing market practices. Upon the completion of the reassessment, the Board formed the view that, the E&Y's proposed audit fee was relatively higher compared to other proposals received, having regard to the Group's current operational scale and audit scope.

Accordingly, on 5 June 2026, the Board notified E&Y of its intention to propose the removal of the auditors, subject to Shareholders' approval.

Following receipt of the indicative quotations, RSM was invited to attend a meeting with the Audit Committee on 10 June 2026, at which it presented and discussed its proposed audit approach, audit plan and fee structure. E&Y was also invited to attend the meeting, where it directly communicated with the Audit Committee alongside RSM in connection with the proposed change of auditor.

The Company received the termination letter from E&Y dated 12 June 2026 on 17 June 2026, and subsequently received the clearance letter from E&Y, dated 18 June 2026, on the same date.

E&Y has confirmed in writing that, E&Y have not commenced any work on the consolidated financial statements of the Company for the year ending 31 December 2026, and that save for the difference in audit fee, there are no other circumstances in connection with its removal that should be brought to the attention of the Shareholders or creditors of the Company.

The Board (including the Audit Committee) have also confirmed that, save as disclosed above, there are no disagreements between the Company and E&Y in relation to the Proposed Change of Auditor and there are no outstanding audit issues that need to be brought to the attention of the Shareholders.

The Audit Fee Proposal and the Reasons for the Different Fees

E&Y's proposed audit fee is RMB1,660,000 (exclusive of disbursement) and that proposed by RSM is RMB780,000 (exclusive of disbursement) for the 2026 Audit.

LETTER FROM THE BOARD

Below is the comparison between E&Y and RSM in terms of members of audit teams and supporting team, fee breakdown and budgeted hours by grade:

	E&Y	RSM
1. Members of audit team comprising:	Partner (25 years of audit experience), 1 senior manager (14 years of audit experience) and 4 seniors and staff associates)	Partner (over 20 years of audit experience), 1 key audit partner (over 17 years of audit experience), 1 manager (10 years of audit experience); 4 senior and staff associates
2. Supporting teams comprising:	IT team, tax team and valuation team	IT team
3. Fee breakdown		

The proposed audit fee proposed by RSM of RMB780,000, but excludes disbursement to be incurred in performing 2026 Audit.

The proposed audit fee proposed by E&Y of RMB1,660,000, but excludes disbursement to be incurred in performing 2026 Audit.

4. Budgeted hours by grade

The total estimated audit hours by RSM are approximately 2,900, comprising over 250 hours for the engagement partners and managers, along with over 120 hours for the IT team.

The total estimated audit hours by E&Y are approximately 4,500 comprising over 400 hours for the engagement partners and managers (“**engagement executives**”), along with over 600 hours IT, Tax and valuation teams.

After comparing these two audit fee proposals for the 2026 Audit, and also made reference to the quotation of another reputable CPA firm, the Audit Committee considered that the reduced fee proposed by RSM is not unreasonable and audit quality should not be affected just because of this disparity. The reduced fee offered by RSM is primarily attributable to the operational efficiencies and strategic resources deployment rather than any reduction in audit scope or audit quality, including:

- RSM has ensured experienced audit team composition and appropriate resource allocation for the engagement. The proposed audit team of RSM for the 2026 Audit comprises an engagement partner, an EQR, a technical partner, a key audit partner, an engagement manager and a dedicated audit team.

LETTER FROM THE BOARD

- RSM has confirmed to implement efficient resource allocation and management strategies to ensure audit quality while achieving cost efficiency by direct involvement of senior engagement personnel in audit planning, supervision and review, having regard to the nature, scope and complexity of the Group's operations. This deliberate allocation of experienced professionals to critical audit areas provided robust oversight and enhanced the reliability of audit procedures to address complex accounting issues effectively and mitigate potential risks without unnecessary duplication of work.
- RSM has confirmed to maintain regular communication with management and the Audit Committee throughout the course of the audit. RSM has undertaken to provide timely updates on any issues identified during audit procedures to ensure transparency and avoid last-minute surprises. This proactive communication framework allows the management and the Audit Committee to address matters promptly and such an approach reflects best practices in governance and reinforces the assurance for audit quality.

In addition, the Audit Committee conducted a comprehensive assessment regarding the audit quality, proposed audit approach, manpower deployment, level of senior involvement, audit timetable, independence, competence and capability of RSM, with reference to the quality indicators set out in the Guide on the selection, appointment and reappointment of auditors.

(i) Independence

The Audit Committee assessed RSM's compliance with relevant ethical requirements by reviewing written independence confirmations provided by RSM and members of the engagement team and considering compliance with applicable ethical and independence standards.

The Company confirms that there is no relationship between the Company and the shareholders, directors, signing partners and reviewing partners of the incoming auditors.

(ii) Competence, industry experience and technical expertise

The Company and the Audit Committee have obtained the RSM's business license, practicing certificates, and qualifications for conducting audits of Hong Kong listed companies. The Company has further verified such information with the public information disclosed by the Stock Exchange.

The EQR has over 20 years of audit experience. The engagement partner has over 20 years of audit experience. The proposed audit team also includes a key audit partner with over 17 years of audit experience and a engagement manager with 10 years audit experience. All of them are qualified CPA and both the EQR and engagement partner are registered responsible persons for public interest entity ("PIE") audit engagement with Accounting and Financial Reporting Council and with extensive audit experience for Hong Kong listed companies. The audit team includes audit staffs holding bachelor degree in accounting who have extensive audit experience for listed companies in Hong Kong, thereby bringing with them experience and familiarity with high quality practices. RSM has direct experience, knowledge and technical

LETTER FROM THE BOARD

competence in auditing listed companies with similar industry size and operational profile in Hong Kong and the Chinese Mainland. Such expertise of RSM is highly relevant to the Company's operations and provides assurance that the audit team is well-equipped to address the Group's regulatory and operational matters.

(iii) Capability — manpower, time commitment and resources

The Audit Committee specifically assessed RSM's capability to undertake the audit by reviewing (i) the proposed manpower deployment by staff seniority and geographical location; (ii) the estimated audit hours and time commitment of the engagement partner and manager; (iii) RSM's ability to deploy additional resources if required; and (iv) RSM serves over 45 Hong Kong-listed companies with sufficient audit experience in auditing Hong Kong listed companies.

(iv) Team structure of RSM and working hours

RSM's core team planned for the Company's audit engagement to include an engagement partner with over 20 years of audit experience, a key audit partner with over 17 years of audit experience and a manager with approximately 10 years of audit experience; all possess certified public accountant qualifications. Additionally, the team includes one senior auditor with approximately 4 years of audit experience and 3 associates with approximately 1-2 years of audit experience. The total estimated audit hours are approximately 2,900, which include over 250 hours for the engagement partners and managers, along with over 120 hours for the IT team. These hours are dynamically adjustable based on audit progress to ensure the smooth completion of the work.

RSM has a pool of experienced auditors, which allows it to optimize the staffing and utilization of the audit team, ensuring the right mix of skills and experience. By carefully managing the proposed audit team's composition and utilization, RSM can further drive down the overall cost of delivering the audit services and hence the audit fees charged by RSM to the Company would be lower, without compromising the audit quality.

(v) Communication and interaction with the audit committee

The Audit Committee assessed RSM's communication and interaction arrangements by reviewing the proposed communication protocols set out in the audit plan. RSM will maintain structured and ongoing communication with the Audit Committee throughout the audit process, including: (i) an opening meeting during the audit planning stage in October 2026 to discuss the audit scope, audit approach, risk assessment, materiality and timetable; (ii) interim meeting(s) during the audit execution stage in January 2027 to update the Audit Committee on audit progress, preliminary findings, key audit matters and any issues identified; and (iii) a closing meeting during the audit completion stage in March 2027 to report the audit findings, significant judgments, audit adjustments (if any), unresolved matters (if any) and conclusions prior to finalisation of the annual results and audited financial statements. RSM will also report significant audit matters to the Audit Committee on a timely basis throughout the audit process.

LETTER FROM THE BOARD

The Group has maintained stable operations characterised by limited complexity. The business model and core activities remained consistent, supported by a straightforward group structure and a small number of operating subsidiaries. There were no significant restructurings, or complex transactions undertaken. The nature and complexity of the business, as well as the composition of group entities, operational bases, major customers, and suppliers, did not experience material changes. Operations continue to be concentrated in the mainland China, Hong Kong and Thailand within familiar regulatory frameworks, and the Group does not participate in complex financial instruments or valuation intensive undertakings. In summary, the Audit Committee concurred with RSM's assessment that the scale and risk profile of the Group's operations remain manageable and largely unchanged from previous periods.

Accordingly, the Audit Committee is satisfied that RSM is independent, competent and capable to perform the highly quality audit, which meets the requirements of the Company. The Audit Committee acknowledges its ongoing responsibility to monitor the performance and effectiveness of the external auditor and will maintain appropriate oversight through regular communication, review of significant audit matters and evaluation of the auditor's performance to ensure compliance with applicable professional standards and the maintenance of audit quality.

Proposed audit timetable

Phase	Estimated Time	Detailed Procedures
Audit Planning Phase	October 2026	<ol style="list-style-type: none">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 internal control design and operation; test key control points; evaluate control effectiveness; determine the scope and nature of substantive procedures;5. Perform inventory count and fixed assets count.
Audit Execution Phase	January 2027	<ol style="list-style-type: none">1. Perform audit procedures in accordance with applicable auditing standards on opening balances and prior-year comparative figures;2. Perform substantive procedures; focus on high-risk areas.

LETTER FROM THE BOARD

Phase	Estimated Time	Detailed Procedures
Completion and Reporting	March 2027	<ol style="list-style-type: none">1. Summarize audit evidence;2. Communicate audit findings with management and the Audit Committee;3. Conclude the consolidated financial results for the results announcement and the audited consolidated financial statements contained in the Company's annual report.

The Audit Committee reviewed RSM's proposed audit timetable, which provides sufficient time for each audit phase, including planning, fieldwork, review and completion, without undue compression. In assessing the reasonableness of the timetable, the Audit Committee took into account:

- the Group's year-end closing process and operational complexity;
- the sequencing of audit procedures across different business segments and locations; and
- the Listing Rules requirement for timely publication of the annual results.

RSM has presented its overall audit strategy, audit plan and proposed timetable to the Audit Committee. The Audit Committee has reviewed and discussed the proposed audit plan and is satisfied that it is appropriate and sufficient for conducting a quality audit. RSM confirmed that the audit will be conducted in accordance with the Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants and in compliance with applicable ethical requirements.

In performing the audit, RSM will exercise professional judgement and maintain professional scepticism throughout the audit process. The proposed audit plan includes, among others, an assessment of the risks of material misstatement of the consolidated financial statements, an understanding and evaluation of relevant internal controls, and design and execution of audit procedures responsive to the identified risks. RSM has identified key areas of audit focus based on its preliminary understanding of the Group's business and financial information, including revenue recognition, expected credit loss allowances and areas involved significant estimation and judgement.

RSM confirmed that sufficient and appropriate audit resources will be allocated to meet the proposed timetable. The Audit Committee is satisfied that the proposed audit strategy, audit plan and timetable are reasonable and adequate for the incoming auditor to complete all necessary audit procedures without compromising audit quality, and that RSM's committed resources are sufficient to support the audit engagement.

LETTER FROM THE BOARD

IMPLICATIONS UNDER THE LISTING RULES AND THE ARTICLES OF ASSOCIATION

According to Article 177(b) of the Articles of Association, the removal of an auditor before the expiration of his term of office shall require the approval of an ordinary resolution of the Shareholders in general meeting.

Under 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 the auditor to Shareholders with any written representations from the auditor, 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 of Association and the Listing Rules, the Proposed Change of Auditor will be proposed as ordinary resolutions at the EGM.

Accordingly, the Company will despatch a copy of this circular together with the notice of EGM to the Shareholders who request printed copies, and also despatch a copy of the same to E&Y to invite them to attend the EGM and make written or verbal representations (if any) to the Shareholders at the EGM. In addition, the Company has requested E&Y to provide their written representations for inclusion in this circular. However, up to and until the Latest Practicable Date, the Company has not received such written representation from E&Y.

CLOSURE OF REGISTER OF MEMBERS

For the purpose of determining the eligibility of the Shareholders to attend and vote at the EGM, the register of members of the Company will be closed from Monday, 13 July 2026 to Friday, 17 July 2026, both days inclusive, during which period no share transfers can be registered. In order to be eligible for attending and voting at the EGM, all transfers accompanied by the relevant share certificates must be lodged with the Company's branch share registrar and transfer office in Hong Kong, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not later than 4:30 p.m. on Friday, 10 July 2026.

NOTICE OF EXTRAORDINARY GENERAL MEETING

Set out on pages 14 to 15 of this circular is the notice of the EGM at which ordinary resolutions will be proposed to the Shareholders to consider and approve, the Proposed Change of Auditor.

LETTER FROM THE BOARD

FORM OF PROXY

A form of proxy is enclosed for use at the EGM. Such form of proxy is also published on the websites of the Stock Exchange and the Company. Whether or not you intend to be present at the EGM, you are requested to complete the form of proxy and return it to the Company's Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong in accordance with the instructions printed thereon not less than 48 hours before the time fixed for the holding of the EGM (i.e. by 2:15 p.m. on Wednesday, 15 July 2026 (Hong Kong time)) or any adjournment thereof. Completion and delivery of the form of proxy will not preclude Shareholders from attending and voting at the EGM or any adjournment if they so wish, and in such case, the form of proxy previously submitted shall be deemed to be revoked.

VOTING BY POLL

Pursuant to Rule 13.39(4) of the Listing Rules, any vote of Shareholders at a general meeting must be taken by poll except where the chairman of the meeting, in good faith, decides to allow a resolution which relates purely to a procedural or administrative matter as prescribed under the Listing Rules to be voted on by a show of hands.

On a poll, every Shareholder present in person or by proxy or (being a corporation) by its duly authorised representative shall have one vote for each Share registered in his/her/its name in the register. A Shareholder entitled to more than one vote needs not use all his/her/its votes or cast all the votes he/she/it uses in the same way. As at the Latest Practicable Date, to the extent the Directors are aware, having made all reasonable enquires, no Shareholder has to abstain from voting on any of the proposed resolutions. The results of the poll will be published on the websites of the Company and the Stock Exchange on the date 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.

LETTER FROM THE BOARD

RECOMMENDATION

The Directors consider that the resolutions for the Proposed Change of Auditor to be proposed at the EGM are in the interests of the Company and the Shareholders as a whole. The Directors therefore recommend the Shareholders to vote in favour of all the resolutions to be proposed at the EGM.

Yours faithfully,

By order of the Board

Precious Dragon Technology Holdings Limited

Ko Sau Mee

Chairlady and Executive Director

NOTICE OF EXTRAORDINARY GENERAL MEETING

PRECIOUS DRAGON TECHNOLOGY HOLDINGS LIMITED 保寶龍科技控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1861)

NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the extraordinary general meeting (the “**EGM**”) of Precious Dragon Technology Holdings Limited (the “**Company**”) will be held at Edinburgh Room No. 4, 17th Floor, Edinburgh Tower, No. 15 Queen’s Road Central, Hong Kong on Friday, 17 July 2026 at 2:15 p.m. for the following purposes:

ORDINARY RESOLUTIONS

1. To consider the removal of Ernst & Young as the auditor of the Company pursuant to article 177(b) of the articles of association of the Company with immediate effect after the conclusion of the EGM (the “**Removal**”), and the board of directors of the Company (the “**Board**”) and any of them be and are hereby authorised to exercise such discretion to complete and do all such acts and things, including without limitation, to sign, seal, execute and deliver all such documents and deeds, and to approve any amendment, alteration or modification to any document, as they may consider necessary, desirable or expedient or in the interest of the Company to give effect to the Removal.
2. To consider, conditional upon the passing of the ordinary resolution numbered 1 above, (i) RSM Hong Kong be and is hereby appointed as the auditor of the Company in place of Ernst & Young immediately following the Removal after the conclusion of the EGM, and to hold office until the conclusion of the forthcoming annual general meeting of the Company (the “**Appointment**”); (ii) the Board and any of them be and are hereby authorised to exercise such discretion to complete and do all such acts and things, including without limitation, to sign, seal, execute and deliver all such documents and deeds, and to approve any amendment, alteration or modification to any document, as they may consider necessary, desirable or expedient or in the interest of the Company to give effect to the Appointment; and (iii) the Board be and is hereby authorised to fix the remuneration of RSM Hong Kong.

By order of the Board
Precious Dragon Technology Holdings Limited
Ko Sau Mee
Chairlady and Executive Director

Hong Kong, 26 June 2026

NOTICE OF EXTRAORDINARY GENERAL MEETING

Notes:

- (i) A shareholder entitled to attend and vote at the above meeting is entitled to appoint another person as his/her/ its proxy to attend and vote instead of him/her/it; a proxy need not be a shareholder of the Company.
- (ii) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, will be accepted to the exclusion of the vote(s) of the other joint holder(s) and for this purpose seniority shall be determined as that one of the said persons so present whose name stands first on the register in respect of such share shall alone be entitled to vote in respect thereof.
- (iii) In order to be valid, a form of proxy must be deposited the Company's Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, together with the power of attorney or other authority (if any) under which it is signed (or a notarially certified copy thereof) not less than 48 hours before the time appointed for the holding of the above meeting or any adjournment thereof. The completion and return of the form of proxy shall not preclude shareholders of the Company from attending and voting in person at the above meeting (or any adjourned meeting thereof) if they so wish, and in such case, the form of proxy previously submitted shall be deemed to be revoked.
- (iv) The record date for the purpose of determining the eligibility of the shareholders of the Company to attend and vote at the EGM is Friday, 17 July 2026. For determining the entitlement to attend and vote at the above meeting, the transfer books and register of members will be closed from Monday, 13 July 2026 to Friday, 17 July 2026, both days inclusive, during which period no share transfers can be registered. In order to be eligible to attend and vote at the above meeting, unregistered holders of shares of the Company should ensure that all share transfer documents accompanied by the relevant share certificates must be lodged with the Company's Hong Kong branch share registrar and transfer office, Tricor Investor Services Limited at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong, for registration not later than 4:30 p.m. on Friday, 10 July 2026.

As at the date of this notice, the executive Directors are Ms. Ko Sau Mee, Ms. Lin Hing Lei, Mr. Lin Hing Lung and Mr. Yang Xiaoye; and the independent non-executive Directors are Mr. Lee Yiu Pui, Mr. Poon Tak Ching and Mr. Pang Cheung Wai, Thomas.