YGM TRADING LIMITED

(incorporated in Hong Kong with limited liability)
(Stock Code: 00375)

SUPPLEMENTAL ANNOUNCEMENT REGARDING RE-APPOINTMENT OF AUDITORS TO THE CIRCULAR DATED 31 JULY 2026

Reference is made to the circular of YGM Trading Limited (the "**Company**", together with its subsidiaries, the "**Group**") dated 31 July 2026 (the "**AGM Circular**"). Unless other defined, capitalised terms used herein shall have the same meanings as defined in the AGM Circular.

The Company would like to provide the following supplemental information regarding the AGM Circular as follows:

Re-appointment of Auditors

As disclosed in the Circular, the fees of the audit services to be performed by KPMG for the financial year ending 31 March 2027 are expected to be in the range of HK$1,000,000 to HK$1,200,000 (exclusive of out-of-pocket expenses).

The Group is principally engaged in the garment wholesaling and retailing, trademark ownership and licensing, property investment and provision of security printing, general business printing and trading of printing products. In determining the estimated audit fee, the Company considered the Group's operating structure, transaction volume and expected audit scope.

The Board and the Audit Committee noted the prevailing conditions in the apparel retail market, the disposal of YGM Retail Limited in 2026 and the absence of any planned business expansion. Accordingly, the scale and complexity of the Group's operations and the audit resources required for the financial year ending 31 March 2027 are expected to be lower than those for the previous financial year. It is also expected that save for the disposal of YGM Retail Limited, there will be no material changes in the size and structure of the Group, or the expected scope, timetable, direction and resources required for the audit for the financial year ending 31 March 2027 as compared with the previous financial year. Therefore, the audit fee for the financial year ending 31 March 2027 is expected to be lower than the audit fee for the HKD1,461,000 for the financial year ended 31 March 2026.

The Company has also considered other factors that may affect the audit fee and noted that there are currently no significant acquisitions, disposals, adoption of major new accounting standards or other developments expected to result in a material expansion of the audit work. Accordingly, the estimated audit fee primarily reflects reasonable cost adjustments. Unless there is a material change in the underlying assumptions, the Company does not expect the final audit fee to deviate materially from the estimated range.

Based on the above, the Board and the Audit Committee considered that the estimated audit fee is fair and reasonable and in the interests of the Company and its Shareholders as a whole.

Save as disclosed above, all information contained in the AGM Circular remains unchanged.

By order of the Board
YGM TRADING LIMITED
Chan Wing Sun, Samuel
Chairman

Hong Kong, 12 August 2026

As at the date of this announcement, the Board comprises five executive Directors, namely Mr. Chan Wing Sun, Samuel, Madam Chan Suk Ling, Shirley, Mr. Fu Sing Yam, William, Mr. Chan Wing Fui, Peter, and Mr. Chan Wing Kee; and three independent non-executive Directors, namely Mr. Choi Ting Ki, Mr. So Stephen Hon Cheung and Mr. Li Guangming.