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KOS International Holdings Limited

高奧士國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8042)

DISCLOSEABLE TRANSACTION IN RELATION TO THE TENANCY AGREEMENT FOR LEASING OF OFFICE PREMISES

THE TENANCY AGREEMENT

The Board is pleased to announce that, on 9 March 2026 (after trading hours), KOS Shenzhen (an indirect wholly-owned subsidiary of the Company) as Tenant entered into the Tenancy Agreement with the Landlord (an Independent Third Party) for the lease of the Premises for a term of five years, commencing from 28 February 2026 to 27 February 2031 (both days inclusive), where the Group's headquarters in the PRC is to be located.

GEM LISTING RULES IMPLICATIONS

In accordance with HKFRS 16 "Leases", the Company will recognize a right-of-use asset on its consolidated statement of financial position in connection with the entering into of the Tenancy Agreement. Accordingly, the transaction contemplated under the Tenancy Agreement will be regarded as an acquisition of asset by the Group in accordance with Rule 19.04(1)(a) of the GEM Listing Rules.

As one or more of the applicable percentage ratios (as defined in the GEM Listing Rules) in respect of the value of the right-of-use of the Premises under the Tenancy Agreement exceeds 5% but less than 25%, such transaction constitutes a discloseable transaction of the Company under Chapter 19 of the GEM Listing Rules and is subject to the notification and announcement requirements but is exempted from the shareholders' approval requirement.

A. INTRODUCTION

The Board is pleased to announce that, on 9 March 2026 (after trading hours), KOS Shenzhen as Tenant entered into the Tenancy Agreement with the Landlord (an Independent Third Party) for the lease of the Premises for a term of five years, commencing from 28 February 2026 to 27 February 2031 (both days inclusive), where the Group's headquarters in the PRC is to be located.

B. KEY TERMS OF THE TENANCY AGREEMENT

Date: 9 March 2026

Parties: (1) KOS Shenzhen (an indirect wholly-owned subsidiary of the Company) as the Tenant; and

(2) Shenzhen Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone Administration, as the Landlord

To the best of the Directors' knowledge, information and belief, and having made all reasonable enquiries, the Landlord and its ultimate beneficial owner(s) are Independent Third Parties.

Term: five years commencing from 28 February 2026 to 27 February 2031 (both days inclusive)

Premises: Floors 1–3, Building 6B, Qianhai Enterprise Mansion, No. 63 Qianwan 1st Road, Qianhai Shenzhen-Hong Kong Cooperation Zone, Shenzhen, the PRC

Area: 976.33 sq.m.

Rent: Monthly rental of RMB42,470.36

Total consideration payable: The total consideration payable under the Tenancy Agreement is approximately RMB2,381,000.

The rent under the Tenancy Agreement is determined after arm's length negotiations between the Landlord and the Tenant, after taking into consideration the prevailing market price for comparable premises in the vicinity of the Premises.

Deposit payable: A deposit of RMB84,940.72, equivalent to two months' rent is payable by the Tenant to the Landlord for the original term of the Tenancy Agreement.

Pursuant to the terms of the Tenancy Agreement, the Company shall pay the lease payment on monthly basis by internal resources.

C. GEM LISTING RULES IMPLICATIONS

In accordance with HKFRS 16 "Leases", the Company will recognize a right-of-use asset on its consolidated statement of financial position in connection with the entering into of the Tenancy Agreement. Accordingly, the transaction contemplated under the Tenancy Agreement will be regarded as an acquisition of asset by the Group in accordance with Rule 19.04(1)(a) of the GEM Listing Rules.

Based on preliminary estimation of the Company, the value of the right-of-use asset to be recognised by the Company under the Tenancy Agreement shall amount to approximately RMB2,381,000, which is the present value of aggregate lease payments in accordance with HKFRS 16.

As one or more of the applicable percentage ratios (as defined in the GEM Listing Rules) in respect of the value of the right-of-use of the Premises under the Tenancy Agreement exceeds 5% but less than 25%, such transaction constitutes a discloseable transaction of the Company under Chapter 19 of the GEM Listing Rules and is subject to the notification and announcement requirements but is exempted from the shareholders' approval requirement.

D. REASONS FOR AND BENEFITS OF THE TENANCY AGREEMENT

With a view to ensuring the Group's smooth business operations in the PRC, the Board considers that the Group has the operational needs to the leasing of the Premises. In addition, in view of the Group's expansion of business activities, the Board also considers that the inclusion of the Premises in the PRC will be essential for the operational needs of the Group.

In addition, the terms (including the rent, management fee and air-conditioning charge) of the Tenancy Agreement were determined after arm's length negotiations between the parties and with reference to the prevailing market rent of comparable office properties in the vicinity of the Premises and the rental payment made by the Group under the Previous Tenancy Agreement. The Directors consider that the terms of the Tenancy Agreement are fair and reasonable and in the interests of the Company and its shareholders as a whole.

E. INFORMATION OF THE PARTIES

KOS Shenzhen is an indirect wholly-owned subsidiary of the Company, which is primarily engaged in providing recruitment services and labour dispatch services in the PRC.

The Company is a limited liability company incorporated in the Cayman Islands and is investment holding company. The Group is principally engaged in providing recruitment services and/or secondment and payroll services in Hong Kong, Macau, the PRC and Singapore.

Shenzhen Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone Administration is an agency directly under the Shenzhen Municipal People's Government. Established in February 2010, it is a statutory body that operates under corporate management. It is responsible for the development, construction, and comprehensive management of the Qianhai Cooperation Zone.

F. DEFINITIONS

In this announcement, unless the context otherwise requires, the following expressions shall have the following meaning:

“Board”	the board of Directors
“Company”	KOS International Holdings Limited, a company incorporated with limited liability in the Cayman Islands and, the shares of which are listed on GEM of the Stock Exchange (Stock code: 8042)
“Directors”	the directors of the Company
“GEM Listing Rules”	the Rules Governing the Listing of Securities on GEM of the Stock Exchange
“Group”	the Company and its subsidiaries
“HKFRS”	Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants
“Independent Third Party(ies)”	a party independent of and not connected with the Company and its connected persons
“KOS Shenzhen”	KOS Business Consulting (Shenzhen) Limited (高奧士人力資源服務(深圳)有限公司), an indirect wholly-owned subsidiary of the Company

“Landlord”	Shenzhen Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone Administration (中國深圳市前海深港現代服務業合作區管理局)
“PRC”	the People’s Republic of China
“Premises”	Floors 1–3, Building 6B, Qianhai Enterprise Mansion, No. 63 Qianwan 1st Road, Qianhai Shenzhen-Hong Kong Cooperation Zone, Shenzhen, the PRC
“RMB”	Renminbi, the lawful currency of the PRC
“Stock Exchange”	The Stock Exchange of Hong Kong Limited
“Tenancy Agreement”	the tenancy agreement entered into between the Tenant and the Landlord on 9 March 2026 in respect of the Premises
“Tenant”	KOS Shenzhen

By Order of the Board
KOS International Holdings Limited
Chan Ka Kin Kevin
Chairman

Hong Kong, 9 March 2026

As at the date of this announcement, the Board comprises four executive Directors, namely, Mr. Chan Ka Kin Kevin (Chairman), Mr. Chan Ka On Eddie, Mr. Chan Ka Shing Jackson and Ms. Yeung Shek Shek Louisa; and three independent non-executive Directors, namely, Mr. Poon Kai Kin, Dr. Lau Kin Shing Charles and Mr. Cheung Wang Kei Wayne

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquires, confirm that to the best of their knowledge and belief the information contained in this announcement 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 announcement misleading.

This announcement will remain on the Stock Exchange’s website at www.hkexnews.hk on the “Latest Listed Company Information” page for at least 7 days from the date of its publication and on the Company’s website at www.kos-intl.com.