THIS CIRCULAR 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 dealer in securities, bank manager, solicitor, professional accountant or other professional adviser.

If you have sold or transferred all your shares in KOS International Talent Group Limited (the "**Company**"), you should at once hand this circular and the accompanying form of proxy to the purchaser or the transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser or the transferee.

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KOS International Talent Group Limited
高奧士國際人才集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8042)

PROPOSED CHANGE OF AUDITOR; AND NOTICE OF EXTRAORDINARY GENERAL MEETING

A notice convening the extraordinary general meeting of the Company to be held at Suite 610, 6th Floor, Ocean Centre, 5 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong on Friday, 4 December 2026 at 11:00 a.m. is set out on pages 12 to 13 of this circular. A form of proxy for use at the extraordinary general meeting is enclosed with this circular.

Whether or not you are able to attend the extraordinary general meeting, you are requested to complete the accompanying form of proxy in accordance with the instructions printed thereon and deposit the same at the Hong Kong branch share registrar and transfer office of the Company, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event no later than 48 hours before the time appointed for the extraordinary general meeting (i.e. before 11:00 a.m. on Wednesday, 2 December 2026) or any adjournment thereof. Completion and return of the form of proxy will not preclude you from attending and voting in person at the extraordinary general meeting or any adjournment thereof should you so wish.

This circular will remain on the website of The Stock Exchange of Hong Kong Limited at www.hkexnews.hk on the "Latest Listed Company Information" page for at least seven days from the date of its publication and on the website of the Company at http://www.kos-intl.com.

Hong Kong, 17 November 2026

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GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

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

"AFRC"	the Accounting and Financial Reporting Council
"Articles of Association"	the second amended and restated memorandum and articles of association of the Company, and the "Article" shall mean an article of the Articles of Association
"Audit Committee"	the audit committee of the Company
"Board"	the board of Directors
"Company"	KOS International Talent Group Limited, a company incorporated in the Cayman Islands with limited liability and the issued Shares of which are listed on GEM
"D & Partners"	D & PARTNERS CPA LIMITED, the former auditor of the Company
"Director(s)"	the director(s) of the Company
"EGM" or "Extraordinary General Meeting"	the extraordinary general meeting of the Company to be convened and held at Suite 610, 6th Floor, Ocean Centre, 5 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong on Friday, 4 December 2026 at 11:00 a.m. or any adjournment thereof
"FY2026"	the financial year ending 31 December 2026
"GEM"	GEM operated by the Stock Exchange
"GEM Listing Rules"	the Rules Governing the Listing of Securities on GEM
"Group"	the Company and all of its subsidiaries
"Hong Kong"	the Hong Kong Special Administrative Region of the People's Republic of China
"Latest Practicable Date"	12 November 2026, being the latest practicable date prior to the printing of this circular for ascertaining certain information referred to in this circular
"McMillan Woods"	McMillan Woods (Hong Kong) CPA Limited, the proposed new auditor of the Company

"Resignation"	the resignation of D & Partners as the auditor of the Company with effect from 12 November 2026
"Share(s)"	ordinary share(s) of HK$0.01 each in the share capital of the Company
"Shareholder(s)"	holder(s) of the Share(s)
"Stock Exchange"	The Stock Exchange of Hong Kong Limited
"HK$"	Hong Kong dollars, the lawful currency of Hong Kong

KOS International Talent Group Limited
高奧士國際人才集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8042)

Executive Directors:
Mr. Chan Ka Kin Kevin *(Chairman)*
Mr. Chan Ka On Eddie
Mr. Chan Ka Shing Jackson
Ms. Yeung Shek Shek Louisa

Independent non-executive Directors:
Mr. Poon Kai Kin
Dr. Lau Kin Shing Charles
Mr. Cheung Wang Kei Wayne

Registered office:
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

Head office and principal place of business in Hong Kong:
Suite 610, 6th Floor
Ocean Centre, 5 Canton Road
Tsim Sha Tsui, Kowloon
Hong Kong

17 November 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 12 November 2026 in relation to the proposed change of auditor.

The purpose of this circular is to provide you with information relating to the proposed change of auditor and the notice of the EGM.

PROPOSED CHANGE OF AUDITOR

Resignation of auditor

The Board announced that D & Partners had resigned as the auditor of the Company with effect from 12 November 2026 under the announcement dated 12 November 2026 (the "**Announcement**").

In its resignation letter dated 12 November 2026, D & Partners stated that after understanding the latest operational updates and evaluating the necessary audit resource required to address the Group's current scale and professional risk profile, it was unable to reach a mutual agreement on an audit fee level that would support the allocation of resources required to complete the audit. The Company did not request D & Partners to resign, nor did the Company take any action that caused or contributed to the Resignation.

D & Partners has confirmed in its resignation letter that, save as disclosed herein, there are no matters connected with the Resignation that need to be brought to the attention of the Shareholders and creditors of the Company.

The Board and the Audit Committee have confirmed that there is no disagreement between the Company and D & Partners and that, save as disclosed above, there are no other matters or circumstances in connection with the Resignation that need to be brought to the attention of the Shareholders.

As at the date of the Announcement and this circular, D & Partners has not commenced any audit work on the consolidated financial statements of the Group for FY2026. The Board believes that the Resignation will not have any significant impact on the annual audit of the Group for FY2026 and the release of the annual results of the Group for FY2026.

The Board would like to take this opportunity to express its sincere gratitude to D & Partners for its professional services and support rendered to the Group in the past years.

Proposed appointment of the new auditor

The Board further announces that, with the recommendation of the Audit Committee, the Board has resolved to propose the appointment of McMillan Woods as the new auditor of the Company to fill the casual vacancy arising from the Resignation pursuant to Articles 61(1) and 155 of the Articles of Association, to hold office until the conclusion of the next annual general meeting of the Company, subject to the approval of the Shareholders at the EGM to be convened. McMillan Woods shall be eligible for re-appointment at the next annual general meeting of the Company.

Chronology of Events in Relation to the Change of Auditor

Date	Event
15 May 2026	At the annual general meeting of the Company held on 15 May 2026, D & Partners was re-appointed as the auditor of the Company, to hold office until the conclusion of the next annual general meeting of the Company.
May 2026 to October 2026	The Company commenced discussions with D & Partners regarding the audit plan and audit fee for FY2026. In the course of such discussions, the Company considered that the proposed audit fee may not be commensurate with the scale of operations of the Group and the expected audit fee budget of the Group. Accordingly, the Company approached other professional accounting firms in the market to explore their interest, capacity, audit plans and fee proposals in respect of the annual audit of the Group for FY2026. Each of the firms approached, including McMillan Woods, is a registered public interest entity auditor under the Accounting and Financial Reporting Council Ordinance (Cap. 588) of the laws of Hong Kong and has relevant experience in auditing companies listed on the Stock Exchange. In particular, McMillan Woods currently acts as the auditor of approximately 70 companies listed on the Stock Exchange. Subsequently, in October 2026, the Company received a fee proposal from McMillan Woods.
10 November 2026	McMillan Woods was invited to attend a meeting with the Audit Committee, at which it presented and discussed its proposed audit approach, audit plan and timetable, resources and fee structure as the proposed incoming auditor. After considering various factors, including its fee proposal, audit plan, qualifications, experience, resources and understanding of the Group's business, the Audit Committee considered McMillan Woods to be an appropriate and suitable candidate to act as the auditor of the Company and recommended its appointment to the Board in anticipation of the Resignation.

Date	Event
12 November 2026	D & Partners tendered its resignation as the auditor of the Company, and issued a reply to the professional clearance letter from McMillan Woods. Subsequently, upon the recommendation of the Audit Committee, the Board resolved to propose the appointment of McMillan Woods as the new auditor of the Company to fill the casual vacancy arising from the Resignation for the Shareholders' approval at the EGM.

Audit Committee's Assessment of the New Auditor

The selection and proposed appointment of McMillan Woods were made in accordance with the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors and the Guidance Notes on Change of Auditors issued by the Accounting and Financial Reporting Council (the "**AFRC**"). The Audit Committee has considered a number of factors in assessing the suitability of McMillan Woods to act as the new auditor of the Company, including but not limited to the following:

(a) Governance and leadership

Established in 2019, McMillan Woods has approximately 80 professionals and a team consisting of qualified accountants and professional consultants currently serving over 70 listed companies in Hong Kong. It is a member firm of McMillan Woods Global, a global network of independent local and regional firms of recognised qualified accountants and professional advisors, covering over 3,200 people operating over 70 countries and regions. The Audit Committee has reviewed McMillan Woods' organisational structures, leadership and governance arrangements relevant to audit quality, and is satisfied that appropriate governance and leadership are in place to support audit quality.

(b) Compliance with relevant ethical requirements

The Audit Committee assessed McMillan Woods' compliance with relevant ethical requirements by reviewing the independence statements set out in the fee quotation of McMillan Woods and considering compliance with applicable ethical and independence standards. McMillan Woods confirmed that it has maintained a quality management system with reference to the Codes of Ethics for Professional Accountants and the Hong Kong Standards on Quality Management issued by the Hong Kong Institute of Certified Public Accountants, and requires its professional staff to comply with the same. Through the independence statements set out in its fee proposal, McMillan Woods has declared that it is independent of the Company. McMillan Woods possesses the relevant practising credentials and qualifications as auditor of companies listed in Hong Kong. In light of the above, the

Audit Committee is satisfied that McMillan Woods complies with relevant ethical requirements and is independent in relation to the audit engagement.

(c) Industry knowledge and technical competence

The Audit Committee reviewed McMillan Woods' industry knowledge and technical competence. McMillan Woods' clients include a number of listed companies engaged in outsourcing and recruitment services and professional services, which are similar to the business of the Group. McMillan Woods maintains an independent technical department, which is responsible for performing independent review on each listed audit engagement. Concurring review must be completed by audit engagement directors, engagement quality reviewer and the independent technical department before issuance of the auditor's report.

(d) Engagement performance

The Audit Committee assessed McMillan Woods' proposed audit plan, including the allocation of professional staff, technical resources, audit methodology, and timetable, and confirmed that the audit plan is designed to comply with applicable auditing standards. The Audit Committee assessed that the audit engagement team has sufficient and appropriate resources, including expertise and time to perform quality audit.

McMillan Woods proposes to set up a dedicated service team for the Group. Its directors and staff possess comprehensive expertise and knowledge in audit, taxation and industry matters, with proven experience in serving listed companies and enterprises across multiple industries. McMillan Woods proposes to adopt a structured and flexible audit strategy, comprising the stages of planning, conducting audit work, and finalising the audit report.

(e) Communication and interaction with the Audit Committee

The Audit Committee assessed McMillan Woods' communication and interaction arrangements by reviewing the proposed communication protocols set out in the audit plan. McMillan Woods will liaise with the Audit Committee at each stage of the audit where necessary. As part of two-way communication with the Audit Committee, McMillan Woods will provide an overview of the planned audit scope and preliminary audit timetable, and will present audit findings and discuss with the Audit Committee from time to time during the course of its audit.

(f) Monitoring process over engagement quality

The Audit Committee assessed McMillan Woods' internal monitoring processes over engagement quality. McMillan Woods maintains a system of quality management in accordance with Hong Kong Standard on Quality Management, which incorporates a monitoring and remediation process covering, among other things, periodic reviews of completed engagement files, monitoring of compliance with ethics and independence

requirements, and root cause analysis and remediation of any deficiencies identified. The effectiveness of its system of quality management is subject to annual internal evaluation and external monitoring by the AFRC. The Audit Committee is satisfied that these monitoring processes provide robust oversight and support the delivery of a high-quality audit for the Group.

Having considered the above factors, the Audit Committee is satisfied that McMillan Woods is independent, competent and capable of performing a high-quality audit. The audit fee agreed between the Company and McMillan Woods for the audit of the consolidated financial statements of the Group for FY2026 is HK$500,000 (exclusive of any disbursements). Such audit fee has been determined after due consideration and arm's length negotiations between the Company and McMillan Woods, taking into account, among other things, the Group's existing structure, expected audit scope, expected audit timetable, expected auditors' resources involved and the level of audit specialist required. The Audit Committee is also satisfied that the agreed audit fee is reasonable and commensurate with the size and complexity of the Group's business, and that McMillan Woods' proposed audit plan, timetable and committed resources are adequate to complete the FY2026 audit without compromising audit quality.

FY2026 Audit Plan

The Company has discussed with McMillan Woods the audit plan for FY2026, the key elements of which are summarised below:

Stage	Indicative Timing	Key Activities
Audit planning and transition	December 2026 to January 2027	• Receive the draft consolidated financial statements and the draft management accounts of each reporting entity in the Group • Arrange bank confirmations • Commencement of audit planning upon appointment, including risk assessment and the overall audit strategy, scope and materiality • Understand the Group's business operations and major business cycles • Meet with the Audit Committee, management and key finance staff

Stage	Indicative Timing	Key Activities
Year-end fieldwork	January 2027 to March 2027	• Perform audit work on opening balances • Audit procedures across significant areas, including tests of controls and substantive procedures on the consolidated financial statements of the Group for FY2026 • Review valuation working papers and reports from valuers • Communicate with key finance staff on ongoing issues
Audit completion	Late March 2027	• Complete the audit, review the financial statements and issue the auditor's report on the FY2026 consolidated financial statements • Communicate with the Audit Committee and management to discuss major accounting and auditing issues
Annual results announcement	Late March 2027	• Coordinate with the Company on the draft annual results announcement and annual report • Release of annual results announcement within the time limit prescribed under the GEM Listing Rules and publication of the annual report

McMillan Woods has confirmed that it has sufficient and appropriate resources, and will commit an adequate and experienced engagement team, to carry out the audit of the Group for FY2026 in accordance with the above audit plan.

The Audit Committee has evaluated all factors mentioned above and is satisfied that the proposed audit strategy, plan and timetable are reasonable and sufficient to complete all necessary audit procedures without compromising audit quality.

RECOMMENDATION

The Directors consider that the proposed appointment of McMillan Woods as the auditor of the Company is in the interests of the Company and the Shareholders as a whole. Accordingly, the Directors recommend the Shareholders to vote in favour of the ordinary resolution to be proposed at the EGM.

EGM

A notice convening the EGM to be held at Suite 610, 6th Floor, Ocean Centre, 5 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong on Friday, 4 December 2026 at 11:00 a.m. is set out on pages 12 to 13 of this circular. An ordinary resolution will be proposed at the EGM to approve the appointment of McMillan Woods as the auditor of the Company and to authorise the Board to fix its remuneration.

A form of proxy for use at the EGM is enclosed with this circular. Whether or not you are able to attend the EGM, you are requested to complete the accompanying form of proxy in accordance with the instructions printed thereon and deposit the same at the Hong Kong branch share registrar and transfer office of the Company, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong as soon as possible and in any event not less than 48 hours before the time appointed for the holding of the EGM (i.e. before 11:00 a.m. on Wednesday, 2 December 2026) or any adjournment thereof. Completion and return of the form of proxy will not preclude you from attending and voting in person at the EGM or any adjournment thereof should you so wish.

The resolution proposed to be approved at the EGM will be taken by poll and an announcement will be made by the Company after the EGM on the poll results of the EGM.

CLOSURE OF REGISTER OF MEMBERS

The transfer books and register of members of the Company will be closed from Tuesday, 1 December 2026 to Friday, 4 December 2026, both days inclusive, during which period no transfer of Shares will be registered. In order to qualify for attending and voting at the EGM, all transfers 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 no later than 4:30 p.m. on Monday, 30 November 2026.

RESPONSIBILITY STATEMENT

This circular, 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 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.

GENERAL

To the best of the Directors' knowledge, information and belief, having made all reasonable enquiries, no Shareholder is required to abstain from voting on the resolution to be proposed at the EGM.

MISCELLANEOUS

The English text of this circular shall prevail over the Chinese text for the purpose of interpretation.

Yours faithfully
For and on behalf of the Board of
KOS International Talent Group Limited
Chan Ka Kin Kevin
Chairman

KOS International Talent Group Limited
高奧士國際人才集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8042)

NOTICE IS HEREBY GIVEN that the extraordinary general meeting (the "**EGM**") of KOS International Talent Group Limited (the "**Company**") will be held at Suite 610, 6th Floor, Ocean Centre, 5 Canton Road, Tsim Sha Tsui, Kowloon, Hong Kong on Friday, 4 December 2026 at 11:00 a.m., for the following purposes:

ORDINARY RESOLUTION

1. To approve, confirm and ratify the appointment of McMillan Woods (Hong Kong) CPA Limited as the auditor of the Company with effect from 4 December 2026 until the conclusion of the next annual general meeting of the Company, and that the board of directors of the Company be and is hereby authorised to fix their remuneration.

By order of the Board
KOS International Talent Group Limited
Chan Ka Kin Kevin
Chairman

Hong Kong, 17 November 2026

Registered office:
Cricket Square, Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

Head office and principal place of business in Hong Kong:
Suite 610, 6th Floor
Ocean Centre, 5 Canton Road
Tsim Sha Tsui, Kowloon
Hong Kong

Notes:

1. A member entitled to attend and vote at the extraordinary general meeting convened by the above notice is entitled to appoint one or more proxies to attend and, subject to the provisions of the articles of association of the Company, to vote on his behalf. A proxy need not be a member of the Company but must be present in person at the extraordinary general meeting to represent the member. If more than one proxy is so appointed, the appointment shall specify the number and class of Shares in respect of which each such proxy is so appointed.

2. In order to be valid, the completed form of proxy must be deposited together with a power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority, at the Hong Kong branch share registrar and transfer office of the Company, Tricor Investor Services Limited, at 17/F, Far East Finance Centre, 16 Harcourt Road, Hong Kong not less than 48 hours before the time for holding the EGM (i.e. before 11:00 a.m. on Wednesday, 2 December 2026) or any adjournment thereof.

3. The transfer books and register of members of the Company will be closed from Tuesday, 1 December 2026 to Friday, 4 December 2026, both days inclusive, during which period no transfer of Shares will be registered. In order to qualify for attending and voting at the EGM, all transfers 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 no later than 4:30 p.m. on Monday, 30 November 2026.

4. If a Typhoon Signal No. 8 or above is hoisted or a Black Rainstorm Warning Signal is in force at or at any time after 7:00 a.m. on the date of the meeting, the meeting will be adjourned. The Company will post an announcement on the website of the Company at http://www.kos-intl.com and on the website of the Stock Exchange at www.hkexnews.hk to notify shareholders of the date, time and place of the adjourned meeting.

   The meeting will be held as scheduled when an Amber or a Red Rainstorm Warning Signal is in force. Shareholders should decide on their own whether they would attend the meeting under bad weather conditions bearing in mind their own situations.