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Moon Inc.
恆月控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(Stock code: 1723)

SUPPLEMENTAL ANNOUNCEMENT TO THE CIRCULAR TO SHAREHOLDERS DATED 29 JULY 2026 IN RELATION TO THE RE-APPOINTMENT OF AUDITOR

Reference is made to the circular of Moon Inc. (the "**Company**") dated 29 July 2026 (the "**AGM Circular**"). Unless otherwise defined, capitalized terms used in this supplemental announcement shall have the same meanings as those defined in the AGM Circular.

The Company would like to provide the following supplemental information regarding ordinary resolution No. 3 in relation to the re-appointment of the auditors to the Shareholders.

RE-APPOINTMENT OF AUDITOR

Moore CPA Limited ("**Moore**") will retire as the auditor of the Company at the Annual General Meeting, and being eligible, offer itself for re-appointment. An ordinary resolution will be proposed by the Company at the Annual General Meeting to re-appoint Moore as auditors of the Company to hold office from the conclusion of the Annual General Meeting until the next annual general meeting of the Company and to authorize the Board to fix their remuneration for the year ending 31 March 2027 ("**FY2027**").

The estimated audit fee payable to Moore for the annual audit of the consolidated financial statements of the Company and its subsidiaries for FY2027 is expected to be in the range of approximately HK$900,000 to HK$1,400,000 (exclusive of out-of-pocket expenses and interim review performed by Moore) (the "**Estimated Audit Fee**").

The lower end of the Estimated Audit Fee assumes that the FY2027 audit scope remains broadly comparable to that of the year ending 31 March 2026 ("**FY2026**"), including the Group's principal business components, accounting policies, regulatory environment or audit timetable. The upper end of the Estimated Audit Fee takes into account the potential increase in audit work with the Company's disclosed business plans progress during the year, which includes potential growth in transaction volume from the Group's Pre-paid Bitcoin Cards business, further development of distribution arrangements in Thailand, South Korea and other Asian regions.

The Estimated Audit Fee has been determined after due consideration and arm's-length negotiations between the Company and Moore, taking into account, among other things, (i) the historical audit fee of HK$820,000 for FY2026, which formed the baseline for assessing the expected audit work for FY2027; (ii) the size, business scope, nature and complexity of the Group's existing Pre-paid Products and digital asset-related activities, which are expected to remain substantially similar to those in the prior year, save for potential increases in transaction volume and geographical coverage; (iii) the expected audit scope, including audit procedures relating to the Group's Pre-paid Bitcoin Cards business and investments across different geographical locations; (iv) the audit timetable; (v) the level and composition of audit personnel required, technical input and review time that may be required. The Estimated Audit Fee has been determined on the basis that there is no material change in the Company's business, accounting policies or regulatory environment during the financial year save the matters described above, and that the Company will provide timely and adequate assistance and information as reasonably required for the audit.

The proposed range of the Estimated Audit Fee reflects the difference between a lower-end scenario, under which the FY2027 audit is broadly comparable in scope to the FY2026 audit, and an upper-end scenario, under which Moore may be required to perform additional audit procedures as a result of increased transaction volume and operations or investments across additional geographical locations. Accordingly, any potential increase in audit work would primarily relate to the scale and complexity of the Group's operations, rather than a fundamental change in its principal business components.

Save for any material changes in the above bases of assumption, the Board considers that the final audit fee should not deviate materially from the Estimated Audit Fee as indicated above.

In the event of any material change, the Company will make further disclosures as and when appropriate. Save as disclosed above or as otherwise disclosed, all other information contained in the AGM Circular remains unchanged. This announcement is supplemental to and should be read in conjunction with the AGM Circular.

Yours faithfully,
For and on behalf of the Board
Mr. Fang Jason Kin Hoi
Chairman and Executive Director

Hong Kong, 21 August 2026

As at the date of this supplemental announcement, the Board comprises Mr. David Forrest Bailey, Mr. John Edwin Riggins, Mr. Fang Jason Kin Hoi and Ms. Wong Fung Yee Mary as executive Directors; Mr. Sit Hon as non-executive Director; and Ms. Yen Jung-Hui, Mr. Chen Xiaobing and Mr. Wong Yun Pun as independent non-executive Directors.