
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 your 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 Elegance Optical International Holdings Limited (the “Company”), you should at once hand this circular and the accompanying proxy form to the purchaser or transferee or to the bank, stockbroker or other agent through whom the sale or transfer was effected for transmission to the purchaser or transferee.

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ELEGANCE OPTICAL INTERNATIONAL HOLDINGS LIMITED

高雅光學國際集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 907)

**PROPOSED CHANGE OF AUDITOR;
AND
NOTICE OF SPECIAL GENERAL MEETING**

A notice convening an special general meeting of the Company to be held at B4, 8th Floor, Block B, Mai Hing Industrial Building, 16–18 Hing Yip Street, Kwun Tong, Kowloon, Hong Kong on Monday, 24 June 2019 at 9:30 a.m., is set out on pages 5 to 6 of this circular. A form of proxy for use at the special general meeting is enclosed with this circular. Such form of proxy is also published on the website of The Stock Exchange of Hong Kong Limited at www.hkex.com.hk.

Whether or not you intend to attend the special general meeting in person, you are requested to complete and return the accompanying proxy form in accordance with the instructions printed thereon and return the same to the Company’s branch share registrar in Hong Kong, Tricor Tengis Limited, at Level 22, Hopewell Centre, 183 Queen’s Road East, Hong Kong as soon as possible and in any event no later than 48 hours before the time appointed for holding the special general meeting (i.e. Saturday, 22 June 2019 at 9:30 a.m. (Hong Kong time)) or any adjournment thereof. The completion and return of the proxy form will not preclude you from attending and voting in person in the SGM or any adjournment thereof should you so wish.

6 June 2019

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DEFINITIONS

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

“Board”	the board of Directors
“Bye-laws”	the bye-laws of the Company
“CCTH”	CCTH CPA Limited, being the proposed new auditor of the Group
“Change of Auditor”	the resignation of EY as auditor of the Group and the proposed appointment of CCTH as auditor of the Group following the resignation of EY upon the approval of the Shareholders by an ordinary resolution at the SGM and to hold office until the conclusion of the next annual general meeting of the Company
“Company”	Elegance Optical International Holdings Limited, a company incorporated in Bermuda and the issued Shares of which are listed on the main board of the Stock Exchange
“Director(s)”	the directors of the Company
“EY”	Ernst & Young, being the existing auditor of the Group
“Group”	the Company and its subsidiaries
“Hong Kong”	the Hong Kong Special Administrative Region of the People’s Republic of China
“Latest Practicable Date”	3 June 2019, 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
“Proposed Appointment”	the proposed appointment of CCTH as the auditor of the Group to fill the vacancy following the resignation of EY
“SGM”	the special general meeting of the Company to be convened and held at B4, 8th Floor, Block B, Mai Hing Industrial Building, 16–18 Hing Yip Street, Kwun Tong, Kowloon, Hong Kong on Monday, 24 June 2019 at 9:30 a.m. (or any adjournment thereof) to consider and, if thought fit, approve the Proposed Appointment
“Share(s)”	ordinary share(s) of HK\$0.1 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

LETTER FROM THE BOARD



ELEGANCE OPTICAL INTERNATIONAL HOLDINGS LIMITED

高雅光學國際集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 907)

Executive Director:

Ms. Liu Shufeng

Non-executive Director:

Mr. Wong Hoi Ping

Independent non-executive Directors:

Mr. Chan Ming Kei

Mr. Wan Kin Man, Tony

Mr. Man Wai Lun

Registered office:

Clarendon House

2 Church Street

Hamilton HM 11

Bermuda

Head office and principal

place of business in Hong Kong:

26/F., COFCO Tower

262 Gloucester Road

Causeway Bay

Hong Kong

6 June 2019

To the Shareholders

Dear Sir or Madam,

**PROPOSED CHANGE OF AUDITOR;
AND
NOTICE OF SPECIAL GENERAL MEETING**

1. INTRODUCTION

The purpose of this circular is to provide you with further information regarding (i) the proposed Change of Auditor; and (ii) the notice of SGM.

LETTER FROM THE BOARD

2. CHANGE OF AUDITOR

Reference

Reference is made to an announcement of the Company dated 31 May 2019, in which the Board announced that EY had resigned as the auditor of the Group with effect from 31 May 2019 as the Company and EY could not reach a mutual agreement in respect of the audit fee.

As recommended by the audit committee of the Company, the Board proposed to appoint CCTH as the new auditor of the Group to fill the vacancy following the resignation of EY. Pursuant to the Bye-laws, the Proposed Appointment will be subject to the approval by the Shareholders by way of an ordinary resolution at the SGM.

EY has confirmed in its resignation letter to the Company that there are no other matters in connection with its resignation that need to be brought to the attention of the Shareholders. The Board confirms that save as disclosed above, there are no other matters that need to be brought to the attention of the Shareholders in respect of the resignation of auditor of the Group.

Accordingly, the Board proposed to seek the approval of the Shareholders by way of an ordinary resolution at the SGM for the Proposed Appointment. The Proposed Appointment shall come into effect upon the passing of such ordinary resolution by the Shareholders at the SGM.

The Board believes that the Change of Auditor will not affect the audit of financial statements and the release of annual results of the Group for the financial year ended 31 March 2019 provided that the required Shareholders' approval at the SGM for the Proposed Appointment is duly given.

3. SGM

A notice convening the SGM to be held at B4, 8th Floor, Block B, Mai Hing Industrial Building, 16–18 Hing Yip Street, Kwun Tong, Kowloon, Hong Kong on Monday, 24 June 2019 at 9:30 a.m. is set out on pages 5 to 6 of this circular. An ordinary resolution will be proposed to approve the Proposed Appointment.

A form of proxy of the SGM is enclosed with this circular and such form of proxy is also published at the website of the Stock Exchange at www.hkex.com.hk. Whether or not you intend to attend the SGM in person, you are requested to complete and return the accompanying proxy form in accordance with the instructions printed thereon and return the same to the Company's branch share registrar in Hong Kong, Tricor Tengis Limited, at Level 22, Hopewell Centre, 183 Queen's Road East, Hong Kong as soon as possible and in any event no later than 48 hours before the time appointed for holding the SGM (i.e. Saturday, 22 June 2019 at 9:30 a.m. (Hong Kong time)) or any adjournment thereof. The completion and return of the proxy form will not preclude you from attending and voting in person in the SGM if you so wish.

LETTER FROM THE BOARD

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

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

4. 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 not other matters the omission of which would make any statement in this circular misleading.

5. RECOMMENDATION

The Directors consider the Proposed Appointment 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 relevant resolution to be proposed at the SGM.

Yours faithfully,
For and on behalf of
Elegance Optical International Holdings Limited
Liu Shufeng
Executive Director

NOTICE OF SGM



ELEGANCE OPTICAL INTERNATIONAL HOLDINGS LIMITED

高雅光學國際集團有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 907)

NOTICE IS HEREBY GIVEN THAT the special general meeting (the “SGM”) of Elegance Optical International Holdings Limited (the “Company”) will be held at B4, 8th Floor, Block B, Mai Hing Industrial Building, 16–18 Hing Yip Street, Kwun Tong, Kowloon, Hong Kong on Monday, 24 June 2019 at 9:30 a.m. for the purposes of considering and, if thought fit, passing the following resolution with or without amendments as ordinary resolution of the Company:

ORDINARY RESOLUTION

“**THAT** CCTH CPA Limited be and is hereby appointed as the auditor of the Group to fill the vacancy created by the resignation of Ernst & Young and to hold office until the conclusion of the next annual general meeting of the Company and the board of directors of the Company be and is hereby authorised to fix their remuneration.”

By order of the Board

Elegance Optical International Holdings Limited

Liu Shufeng

Executive Director

Hong Kong, 6 June 2019

Registered office:

Clarendon House
2 Church Street
Hamilton HM 11
Bermuda

*Head office and principal place of
business in Hong Kong:*

26/F., COFCO Tower
262 Gloucester Road
Causeway Bay
Hong Kong

Notes:

1. Any member entitled to attend and vote at the SGM is entitled to appoint another person as his proxy to attend and vote instead of him. A member who is the holder of two or more shares in the capital of the Company may appoint more than one proxy to represent him and vote on his behalf at the SGM. A proxy need not be a member of the Company.

NOTICE OF SGM

2. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or, if the appointor is a corporation, either under its common seal or under the hand of an officer, attorney or other person authorised to sign the same. In the case of an instrument of proxy purporting to be signed on behalf of a corporation by an officer thereof, it shall be assumed, unless the contrary appears, that such officer was duly authorised to sign such instrument of proxy on behalf of the corporation without further evidence of the fact.
3. In order to be valid, the form of proxy together with a power of attorney or other authority, if any, under which it is signed or a notarially certified copy thereof, must be deposited with the Company's branch share registrar in Hong Kong, Tricor Tengis Limited, at Level 22, Hopewell Centre, 183 Queen's Road East, Hong Kong as soon as possible and in any event no later than 48 hours before the time appointed for holding the SGM (i.e. Saturday, 22 June 2019 at 9:30 a.m. (Hong Kong time)) or any adjournment thereof.
4. In the case of joint holders of any shares in the Company any one of such joint holders may vote at the SGM, either in person or by proxy, in respect of such shares as if he was solely entitled thereto, but if more than of such joint holders are present at the SGM, either personally or by proxy, that one of the said persons so present whose name stand first on the register of members in respect of such shares shall be accepted to the exclusion of the votes of the other joint registered holders.
5. Completion and return of the form of proxy will not preclude members from attending and voting in person at the SGM convened by the above notice or at any adjourned meeting thereof (as the case may be) should they so wish, and in such event, the form of proxy shall be deemed to be revoked.
6. The record date for determining the entitlement of the shareholders of the Company to attend and vote at the SGM will be Tuesday, 18 June 2019. All transfers of shares of the Company accompanied by the relevant share certificates must be lodged with the Company's branch share registrar in Hong Kong, Tricor Tengis Limited at Level 22, Hopewell Centre, 183 Queen's Road East, Hong Kong, for registration no later than 4:30 p.m. on Tuesday, 18 June 2019.