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## **WLS Holdings Limited** **滙隆控股有限公司\***

*(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)*  
**(Stock Code: 8021)**

### **CHANGE OF AUDITOR**

This announcement is made by WLS Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 17.50(4) of the Rules Governing the Listing of Securities on the GEM of The Stock Exchange of Hong Kong Limited (the “**GEM Listing Rules**”).

#### **RESIGNATION OF AUDITOR**

The board (the “**Board**”) of directors (the “**Directors**”) of the Company announces that D & Partners CPA Limited (“**D & Partners**”) has resigned as auditors of the Company with effect from 19 April 2024, as D & Partners and the Company could not reach a consensus on the audit fee for the financial year ended 30 April 2024.

D & Partners has confirmed in writing that, save as disclosed above, there are no circumstances in connection with its resignation that should be brought to the attention of the shareholders or creditors of the Company. Both the Board and the Audit Committee (the “**Audit Committee**”) of the Company have also confirmed that there is no disagreement between D & Partners and the Company, and there are no matters in respect of the change of the auditors which should be brought to the attention of the shareholders or creditors of the Company.

The Board confirms that D & Partners has not commenced any audit work on the accounts of the Group for the financial year ended 30 April 2024. The Board believes that the change of auditor will not have any impact on the annual audit of the Group for the financial year ended 30 April 2024.

The Board would like to take this opportunity to thank D & Partners for their professional services and support in the past years.

\* *For identification purpose only*

## **APPOINTMENT OF AUDITOR**

The Board, with the recommendation from the Audit Committee, has resolved to appoint INFINITY CPA Limited (“**INFINITY**”) as the new auditors of the Group with effect from 19 April 2024 to fill the casual vacancy following the resignation of D & Partners and to hold office until the conclusion of the next annual general meeting of the Company.

In respect of the resignation of D & Partners as the Company’s auditor and the appointment of INFINITY as the new auditor of the Company, the Audit Committee has:

1. discussed and dealt with issues regarding the reasons for D & Partners’ resignation as the Company’s auditor, mainly being the lack of consensus in respect of the audit fee;
2. obtained and discussed the fee quotations from INFINITY and other professional accounting firms; and
3. conducted a review of the background and suitability of INFINITY, including its qualifications and industry experience.

The Audit Committee has considered a number of factors in assessing the appointment of INFINITY as the new auditor of the Group, including but not limited to (i) the proposed audit scope of INFINITY; (ii) experience, industry knowledge and technical competence of key members of audit engagement team which INFINITY proposed in handling audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its resources and capabilities including proposed manpower and timetable; and (v) in fulfilment of the guidelines issued by the Accounting and Financial Reporting Council.

On the basis of the above, the Audit Committee has passed a resolution to recommend to the Board the appointment of INFINITY as the new auditor of the Company to fill the casual vacancy with effect from 19 April 2024 and to hold office until the next annual general meeting of the Company after taking into consideration, inter alia, INFINITY’s fee quotation and its qualifications and industry experience.

The Board has agreed to adopt the recommendations of the Audit Committee and a board resolution has been passed to appoint INFINITY as the Company’s new auditor to fill the casual vacancy with effect from 19 April 2024 until the conclusion of the next annual general meeting of the Company.

The Board would like to take this opportunity to extend its welcome to INFINITY on its appointment as the new auditor of the Company.

On behalf of the Board  
**WLS Holdings Limited**  
**Yang Haijia**  
*Executive Director*

Hong Kong, 19 April 2024

*As at the date of this announcement, the Board comprises Mr. Yang Haijia (executive Director), Ms. Wang Lili (executive Director), Mr. Law Man Sang (independent non-executive Director), Mr. Lo Ka Ki (independent non-executive Director) and Ms. Gong Qiuyun (independent non-executive Director).*

*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 enquiries, 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 “Latest Listed Company Information” page of the HKEX website at [www.hkexnews.hk](http://www.hkexnews.hk) for at least 7 days from the date of its posting and on the website of the Company at [www.wls.com.hk](http://www.wls.com.hk).*