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CBK Holdings Limited

漢諾佳池控股有限公司

(formerly known as CBK Holdings Limited 國茂控股有限公司)

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8428)

CHANGE OF AUDITOR

This announcement is made by CBK 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 GEM (the “**GEM Listing Rules**”) of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company hereby announces that Forvis Mazars CPA Limited (“**Forvis Mazars**”) has resigned as the auditor of the Company with effect from 2 April 2025, as the Company could not reach consensus with Forvis Mazars on the audit fee in respect of the audit of the consolidated financial statements of the Group for the financial year ended 31 March 2025.

Forvis Mazars has confirmed that they have taken into account many factors including the professional risk associated with the audit, the level of audit fees, their available internal resources in the light of current tight work flows and the scope of their audit work in relation to the assessment of the appropriateness of the Group’s consolidated financial statements for the year ended 31 March 2025 under going concern basis. Forvis Mazars has confirmed in its letter of resignation dated 2 April 2025 that, except for the above, there are no other matters or circumstances in relation to its resignation that need to be brought to the attention of the shareholders of the Company (the “**Shareholders**”).

Save as disclosed above, the Board and the audit committee of the Company (the “**Audit Committee**”) have also confirmed that there are no disagreements or unresolved matters between the Company and Forvis Mazars that need to be brought to the attention of the Shareholders.

The Board further confirmed that Forvis Mazars has not yet commenced any audit work on the financial statements of the Group for the year ended 31 March 2025. The Board believes that the change of auditor will not have any significant impact on the annual audit and the release of annual results of the Group for the financial year ended 31 March 2025.

The Board would like to take this opportunity to express its sincere gratitude to Forvis Mazars for its professional services rendered to the Group during its tenure of office.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation from the Audit Committee, Infinity CPA Limited (“**Infinity**”) has been appointed as the new auditor of the Company with effect from 2 April 2025 to fill the casual vacancy following the resignation of Forvis Mazars and to hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Infinity as the Company’s auditor, including but not limited to (i) its fee quote and audit proposal; (ii) its experience in handling audit works for companies listed on the Stock Exchange, its industry knowledge, technical competence, expertise and performance capability; (iii) its resources allocation, quality and capabilities including manpower and time allocation; (iv) its independence from the Group and objectivity; (v) its audit fees; (vi) Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council (“**AFRC**”); and (vii) in fulfilment of the Guidance Notes on Change of Auditors issued by the AFRC.

Based on the above, the Audit Committee has assessed and considered Infinity to be independent, eligible and suitable to act as the auditor of the Company and recommended to the Board for appointing Infinity as the auditor of the Company. The Board and the Audit Committee are of the view that the change of auditors would enhance the cost effectiveness of the Company’s annual audit while maintaining audit quality and thus it is in the interests of the Company and the Shareholders as a whole.

The Board would like to take this opportunity to express its warm welcome to Infinity on its appointment as the auditor of the Company.

By order of the Board
CBK Holdings Limited
Tang Chu Ming
Chairman and Executive Director

Hong Kong, 2 April 2025

As of the date of this announcement, the Board comprises Mr. Tang Chu Ming (Chairman) and Mr. Chung Man Lai as executive Directors; and Mr. Wong Ching Wan, Mr. Ding Junchen and Ms. Yin Haiping as independent non-executive Directors.

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 website of the Stock Exchange at www.hkexnews.hk for at least 7 days from the date of its publication. This announcement will also be published and remains on the website of the Company at <https://cbkholdings.etnet.com.hk>.