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World Super Holdings Limited

維亮控股有限公司

(Incorporated in the Cayman Islands with limited liability)
(Stock code: 8612)

CHANGE OF AUDITOR

This announcement is made by World Super Holdings Limited (the “**Company**” and, together with its subsidiaries, the “**Group**”) pursuant to Rule 17.50(4) of the Rules Governing the Listing of Securities on 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 McMillan Woods (Hong Kong) CPA Limited (“**MMW**”), have not been able to reach an agreement on the audit fees for the financial year ending 31 December 2025 (the “**Audit Fees**”). Accordingly, MMW has resigned as the auditor of the Company with effect from 31 December 2025.

MMW has confirmed in its letter of resignation dated 31 December 2025 that save as disclosed above, there are no matters in connection with its resignation that should be brought to the attention of the shareholders (“**Shareholders**”) or creditors of the Company. The Board and the audit committee of the Board (“**Audit Committee**”) have also confirmed that, save for the Audit Fees, there are no other disagreements or unresolved matters between the Company and MMW or other circumstances in respect of the above resignation that need to be brought to the attention of the Shareholders and investors of the Company. As at the date of this announcement, the Board confirmed that MMW has not commenced any audit work on the consolidated financial statements of the Group for the financial year ending 31 December 2025. The Board believes that the change of auditor will not have any significant impact on the annual audit of the Group for the financial year ending 31 December 2025.

The Board would like to take this opportunity to express its sincere gratitude to MMW for its professional services and valuable support rendered to the Group.

The Board announces that, with the recommendation of the Audit Committee, the Board has resolved to propose the appointment of Global Link CPA Limited (“**Global Link**”) as the new auditor of the Company to hold office until the conclusion of the next annual general meeting of the Company, which will be subject to the acceptance of clearance letter.

In reaching its recommendation to the Board, the Audit Committee has considered a number of factors, including but not limited to, (i) the competence and capability of Global Link, including its knowledge and experience in handling audit work for companies listed on The Stock Exchange of Hong Kong Limited and its familiarity with the requirements under the Listing Rules, Hong Kong Standards on Auditing and HKFRS Accounting Standards; (ii) its independence from the Group and objectivity; (iii) its market reputation; (iv) its resources, manpower and quality; (v) the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council (the “**AFRC**”); and (vi) the AFRC’s Guidance Notes on Change of Auditors.

In view of the above, the Audit Committee has assessed and considered that Global Link would be independent, competent and capable and suitable to act as the auditor of the Company, and the Audit Committee and the Board are of the view that the proposed appointment of Global Link as the auditor of the Company is in the interest of the Company and the Shareholders as a whole.

For and on behalf of the Board
World Super Holdings Limited
Zhang Wei
Executive Director

Hong Kong, 31 December 2025

As at the date of this announcement, the board of directors of the Company comprises of Mr. Zhang Wei and Ms. Chan Lok Yin as executive Directors; and Mr. Chim Tak Lai, Ms. Du Min and Ms. Chan Li Li 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.hkex.com.hk for seven days from the date of its posting and on the website of the Company at www.worldsuperhk.com.