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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)

SUPPLEMENTAL ANNOUNCEMENT ON CHANGE OF AUDITOR

Reference is made to the announcement of World Super Holdings Limited (the “**Company**”) dated 31 December 2025 (the “**Announcement**”) in relation to the change of auditor of the Company. Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Announcement.

The Board would like to provide the following information supplemental to the Announcement:

THE DETAILED CHRONOLOGY OF EVENTS LEADING TO THE CHANGE OF AUDITOR

- (1) On 6 December 2025, the Company verbally confirmed with McMillan Woods that they would insist on its original quotation after their internal discussion. McMillan Woods confirmed that they could not offer a lower audit quotation. McMillan Woods would submit their resignation letter after they and the Company have completed the required administrative procedures.
- (2) During mid and late December 2025, after internal deliberation, the Company verbally enquired about the quotations from auditors such as CCTH CPA Limited (the “**CCTH**”) and Global Link, which concluded that the audit fee quotation for 2025 from McMillan Woods was Relatively high and inconsistent with the Company’s current operating conditions.
- (3) On 30 December 2025, the Company received official documents on audit fee quotation for 2025 from both CCTH and Global Link, which quoted HK\$750,000 and HK\$720,000, respectively.
- (4) On 31 December 2025, a meeting of the Audit Committee and a meeting of the Board were held respectively to approve the change of auditor, to change the auditor for 2025 to Global Link. On the same day, McMillan Woods submitted their signed resignation letter to the Company and issued a clearance letter to Global Link.

In this regard, the Company concluded that the Company initiated the change of auditor, and the Company complies with the requirement under GEM Listing Rules 13.88.

CIRCUMSTANCES LEADING TO THE CHANGE OF AUDITOR

Divergence in Commercial Terms and Resources

The Board wishes to provide further details on the commercial considerations and resource allocations that led to the change of auditor.

- Global Link (Incoming Auditor): Global Link was appointed on 31 December 2025. With the relevant information now available for audit, Global Link committed to deploying a dedicated team comprising at least five (5) fieldwork staff, led by an audit partner and a manager.

The Audit Committee considered that, in relation to the publication of the 2025 audited Annual Results, the resource allocation proposed by Global Link was more sufficient and suitable for the stage of the audit where information is available for processing.

AUDIT FEE ANALYSIS

The Audit Committee conducted a review of the fees proposed. A breakdown is set out below:

Auditor	Proposed/ Agreed Fee	Basis of Fee and Audit Committee Assessment
McMillan Woods	HK\$750,000 (Base)	Same as last year
Global Link	HK\$720,000 (Base)	This is a fixed fee inclusive of the additional procedures required for opening balances and the expedited timeline.

While Global Link's agreed fee represents a nominal decrease of approximately HK\$30,000 compared to McMillan Woods' base proposal, the Audit Committee notes that this fixed fee eliminates the risk of undetermined fee overruns and reflects the expedited timeline.

A standard audit typically spans two to three months, Global Link had already proactively discussion with the current Board of Directors and the Audit Committee since mid-December 2025 to grasp the operational status and the nature of the audit issues. Audit Committee considers the fee reasonable and commensurate with the extensive scope of work required, particularly the additional validation of opening balances and the assurance of audit quality.

AUDIT COMMITTEE’S ASSESSMENT OF THE NEW AUDITOR

The Audit Committee has fulfilled its duties regarding the selection and appointment of the new auditor.

Pre-Appointment Assessment

Prior to the appointment, the Audit Committee conducted a comparative analysis of quotations from 3 audit firms. The Audit Committee satisfied itself regarding Global Link’s independence and competence, noting Global Link’s status as a Registered PIE Auditor and its track record with certain listed companies in Hong Kong.

The Audit Committee was satisfied that Global Link’s audit plan – which prioritizes the areas with opening balance information (specifically the operation sub-group) and capable of addressing the audit issues.

Post-Appointment Monitoring

Since the appointment, the Audit Committee has maintained active dialogue with Global Link. The Audit Committee is satisfied that the late change of auditor will not compromise audit quality as Global Link has made their internal technical department available for immediate consultation on complex valuation and tax matters, ensuring the field team faces no technical bottlenecks. Furthermore, Global Link has adopted a risk-based approach, focusing resources immediately on the areas with opening balances.

The Company will publish further announcements to inform the shareholders of the Company of the date of the Board meeting to approve the 2025 audited annual results of the Company and or any update information as and when appropriate.

Shareholders and potential investors of the Company should exercise caution when dealing in the securities of the Company.

THE INCOMING AUDITOR’S PROPOSED AUDIT PLAN

Details of the Global Link’s proposed audit plan are stated as follows:

Audit Approach and Plan

Global Link has developed a detailed, risk-based audit plan tailored to the Company’s specific business and financial reporting environment. The approach begins with a thorough understanding of the Company’s operations, internal control framework, and key financial reporting risks.

Proposed Timetable and Procedures

The audit will follow a clear three-phase timeline designed to ensure a reasonable assurance and timely public reporting.

The first phase has been commenced, focusing on planning, risk assessment, and initial fieldwork.

The second phase, from early January through early March 2026, will be dedicated to the final audit, where the Global Link will execute all substantive procedures and complete their testing of the year-end financial statements.

The third phase will occur in mid-March 2026, during which Global Link will finalise the audit result and assist the Company to prepare the results announcement and annual report for public release. Meeting with the Audit Committee will be held from time to time where appropriate.

Resources Committed

Global Link has allocated a dedicated and experienced audit team to the audit engagement. The team possess relevant industry expertise and a thorough understanding of The Stock Exchange of Hong Kong Limited and Hong Kong Financial Reporting Standards requirements. The team, minimum, is led by two dedicated engagement partners and two managers, supported by a sufficient number of qualified senior and junior member. This structure is designed to ensure the timely and effective execution of the audit according to the agreed timetable.

The Audit Committee assessment regarding the reasonableness of the proposed timeline and the sufficiency of the committed resources is based on several key factors. These include preliminary discussions with the Company's management and those charged with governance, a detailed review of prior year financial statements and prior year audit plan, a careful consideration of the Company's internal reporting timeline and state of readiness and review of the Group's structure as compare to prior year. Based on this evaluation, the Audit Committee believe the resources and timeline are adequate to complete a rigorous audit in full compliance with professional standards.

For and on behalf of the Board
World Super Holdings Limited
Chim Tak Lai
Chairman

Hong Kong, 26 January 2026

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.