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Stream Ideas Group Limited

源想集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8401)

CHANGE OF AUDITOR

This announcement is made by the board of directors (the “**Board**”) of Stream Ideas Group 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 of the Stock Exchange (the “**GEM Listing Rules**”).

RESIGNATION OF AUDITOR

The Board hereby announces that the Company’s auditor, OOP CPA & Co. (“**OOP**”) has resigned as the auditor of the Company with effect from 8 April 2026 as the Company could not reach a consensus with OOP on the audit fee in respect of the audit of the consolidated financial statements of the Group for the 15 months period commencing from 1 April 2025 to 30 June 2026 (the “**FY2025/26**”) due to, among others, the Group’s recent business development and the resulting increase in audit effort.

OOP has confirmed that there are no matters in connection with its resignation that need to be brought to the attention of the shareholders of the Company (the “**Shareholders**”). The Board and the audit committee of the Company (the “**Audit Committee**”) have also confirmed that there is no disagreement between the Company and OOP, and that there are no other matters or circumstances in respect of the resignation of the auditor which should be brought to the attention of the Shareholders.

As at the date of this announcement, the Board confirmed that OOP has not commenced any audit work on the consolidated financial statements of the Group for the FY2025/26. The Board believes that the change of auditor will not have any significant impact on the annual audit of the Group for the FY2025/26.

The Board would like to extend its sincere gratitude to OOP for the quality services provided to the Company in the past year.

APPOINTMENT OF AUDITOR

The Board further announces that Infinity CPA Limited (“**INFINITY**”) has been appointed as the new auditor of the Company with effect from 8 April 2026 to fill the casual vacancy following the resignation of OOP and to hold office until the conclusion of the next annual general meeting of the Company.

The selection and appointment of INFINITY was made in accordance with the Guidelines for Effective Audit Committees — Selection, Appointment and Reappointment of Auditors, issued by the Accounting and Financial Reporting Council (“**AFRC**”) on 16 December 2021 and the Guidance Notes on Change of Auditors issued by AFRC in September 2023. The Board and the Audit Committee have also taken into account a number of factors, including but not limited to the experience, competence, capability, manpower, time and resources of INFINITY.

The Audit Committee has considered a number of factors in assessing the appointment of INFINITY as the auditor of the Company, including but not limited to (i) its audit plan for FY2025/26; (ii) the competence and quality of INFINITY, including its resources, knowledge and experience in handling audit work for companies listed on the Stock Exchange, as well as its familiarity with the requirements under the GEM Listing Rules; (iii) INFINITY offered a competitive audit fee together with its commitment to allocating sufficient resources to perform the Company’s audit work in a manner that ensures audit quality is not compromised; (iv) INFINITY’s independence and objectivity; (v) its market reputation and track record in its experience in acting as auditors of Hong Kong listed issuers in recent years; (vi) its resources and capability to complete the audit work within the stipulated schedule; and (vii) the relevant guidelines and guidance notes issued by AFRC.

Based on the above, the Audit Committee has assessed and considered that INFINITY is eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are also of the view that the change of auditor would not have any material impact on the Group and is in the interest of the Company and the Shareholders as a whole.

By Order of the Board
Stream Ideas Group Limited
Xie Cheng
Chairman

Hong Kong, 8 April 2026

As at the date of this announcement, the Board comprises five executive Directors, namely Mr. Xie Cheng (Chairman), Ms. Cai Ying (Chief Executive Officer), Mr. Lee Wing Leung Garlos, Mr. Zhang Yu and Mr. Fu Tao; and four independent non-executive Directors, namely Mr. Kwan Chi Hong, Mr. Ho Ho Tung Armen, Mr. Yiu Chun Wing and Ms. Meng Mei.

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 of Hong Kong Limited at www.hkexnews.hk for at least 7 days from the date of its publication and on the website of the Company at www.stream-ideas.com.