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WANKAONLINE

WANKA ONLINE INC.

萬咖壹聯有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1762)

CHANGE IN AUDITOR

This announcement is made by the board (the “**Board**”) of directors (the “**Directors**”) of Wanka Online Inc. (the “**Company**”, together with its subsidiaries and consolidated affiliated entities, the “**Group**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

RESIGNATION OF AUDITOR

The Board announces that Elite Partners CPA Limited (“**Elite Partners**”) has resigned as the auditor of the Company with effect from 24 October 2024 after considering many factors including their available internal resources. Prior to the resignation of Elite Partners, the Company noted that Elite Partners is no longer able to undertake audit services for Mainland enterprises listed outside the Mainland for a period of 5 years following a regulatory decision from a regulator in the People’s Republic of China and has made relevant enquiries with Elite Partners.

Elite Partners confirmed in writing that there are no other matters in connection with its resignation as the auditor of the Company that need to be brought to the attention of the shareholders of the Company.

The Board and the audit committee of the Company (the “**Audit Committee**”) confirmed that there is no disagreement or other matter between Elite Partners and the Company in respect of the resignation of Elite Partners as the auditor of the Company that need to be brought to the attention of the shareholders of the Company. The Company is not aware of any issue or matters affecting the audit process or relating to the Company’s relationship with Elite Partners that needs to be brought to the attention of the shareholders of the Company.

The Board further confirmed that, as of the date of this announcement, Elite Partners has not commenced any review or audit work on the financial statements of the Group for the financial year ending 31 December 2024. It is expected that the change in auditor will not have any significant impact on the annual audit and the release of annual results of the Group for the year ending 31 December 2024.

The Board would like to take this opportunity to express its sincere gratitude to Elite Partners for its professional and quality services rendered to the Company.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation from the Audit Committee, it has resolved to appoint ZHONGHUI ANDA CPA Limited (“**ZHONGHUI ANDA**”) as the new auditor of the Company with effect from 25 October 2024, to fill the vacancy following the resignation of Elite Partners 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 eligibility and suitability of ZHONGHUI ANDA to act as the auditor of the Company, including but not limited to (i) its competence and quality including audit experience, industry knowledge and technical competence; (ii) its service quality and commitment by its past services track records; (iii) its audit proposal; (iv) its independence and objectivity; (v) its market reputation; (vi) its resources and capabilities including size and structure of the proposed audit team; and (vii) the guidelines issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has assessed and considered that ZHONGHUI ANDA is eligible and suitable to act as the auditor for the year ending 31 December 2024. The Board, with such recommendation, has resolved to appoint ZHONGHUI ANDA as the new auditor of the Company. The Board and the Audit Committee are of the view that the change in auditor is in the interest of the Company and its shareholders as a whole.

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

By order of the Board
Wanka Online Inc.
GAO Dinan
Chairman

Hong Kong, 25 October 2024

As at the date of this announcement, the board of directors of the Company comprises Mr. GAO Dinan, Mr. NIE Xin, Ms. JIANG Yu and Mr. YU Dingyi as executive Directors; and Mr. CHEN Baoguo, Mr. JIN Yongsheng and Mr. YU Limin as independent non-executive Directors.

* *For identification purposes only*