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(Incorporated in the Cayman Islands with limited liability)

(Stock code: 1723)

CHANGE OF AUDITOR

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

RESIGNATION OF AUDITOR

The Board hereby announces that HLB Hodgson Impey Cheng Limited (“**HLB**”) has resigned as the auditor of the Company (the “**Auditor**”) with effect from 4 March 2026, as the Company and HLB could not reach a consensus on the proposed audit fee for the financial year ending 31 March 2026, taking into account the anticipated increase in audit scope and procedures arising from the Company’s proposed business expansion. HLB confirmed that there are no circumstances connected with its resignation which it considers should be brought to the attention of the shareholders (the “**Shareholder(s)**”) or the creditors of the Company in relation to the change of the auditor of the Company.

The Board and the audit committee of the Company (the “**Audit Committee**”) confirmed that, save for the audit fees for the financial year ending 31 March 2026, there are no disagreements or unresolved matters between HLB and the Company, and there are no other matters or circumstances in respect of the change of auditor which should be brought to the attention of the Shareholders.

As at the date of this announcement, the Board confirmed that HLB has not commenced any audit work on the consolidated financial statements of the Group for the financial year ending 31 March 2026. Accordingly, it is expected that the change of auditor will not have any significant impact on the annual audit and the release of the Group’s consolidated financial statements for the year ending 31 March 2026.

The Board would like to take this opportunity to express its sincere gratitude to HLB for its professional and quality services rendered to the Company during the past years.

APPOINTMENT OF AUDITOR

The Board further announces that, with the recommendation from the Audit Committee, Moore CPA Limited (“**Moore**”) has been appointed as the new Auditor with effect from 4 March 2026 to fill the casual vacancy following the resignation of HLB and to hold office until the conclusion of the next annual general meeting of the Company.

In view of the Group’s evolving audit scope and risk profile for the financial year ending 31 March 2026, the Audit Committee and the Board have reviewed the Group’s audit requirements having regard to its business development and operational needs. The Audit Committee considered that such developments may warrant adjustments to audit planning and resources to ensure continued audit quality.

The Audit Committee has considered a number of factors in assessing the eligibility and suitability of Moore as the auditor of the Company, including but not limited to (i) Moore’s extensive experience, industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (ii) Moore’s independence and objectivity; (iii) Moore’s resources, quality and capabilities, including but not limited to manpower and time commitment; (iv) the reasonableness of the proposed audit fee having regard to the expanded scope and resourcing needs, and sought to ensure that the proposed arrangements would support audit quality; (v) Moore’s market reputation; (vi) the Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors issued by the Accounting and Financial Reporting Council (the “**AFRC**”); and (vii) the Guidance Notes on Change of Auditors issued by the AFRC.

Based on the above, the Board and the Audit Committee have assessed and considered Moore to be independent, suitable and capable (in terms of manpower, expertise, time, competence and capabilities and other resources) to act as the auditor of the Company. The Board and the Audit Committee are of the view that the change of auditor would maintain audit quality and enable the Company to enhance overall cost control to better support of its future business development and is in the best interests of the Company and the Shareholders as a whole.

The Board would like to express its warm welcome to Moore on its appointment as the auditor of the Company.

For and on behalf of
Moon Inc.
Mr. Fang Jason Kin Hoi
Chairman and Executive Director

Hong Kong, 4 March 2026

As at the date of this announcement, the Board comprises Mr. David Forrest Bailey, Mr. John Edwin Riggins, Mr. Fang Jason Kin Hoi and Ms. Wong Fung Yee Mary as executive Directors; Mr. Sit Hon as non-executive Director; and Ms. Yen Jung-Hui, Mr. Chen Xiaobing and Mr. Wong Yun Pun as independent non-executive Directors.