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## **MECOM POWER AND CONSTRUCTION LIMITED**

**澳能建設控股有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 1183)**

### **PROPOSED CHANGE OF AUDITOR**

This announcement is made by MECOM Power and Construction Limited (the “**Company**”, together with its subsidiaries, 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**”).

#### **RETIREMENT OF AUDITOR**

The board (the “**Board**”) of directors (the “**Directors**”) of the Company hereby announces that the Company could not reach a consensus with Messrs. Deloitte Touche Tohmatsu (“**Deloitte**”) on the proposed audit fee for the year ending 31 December 2026, taking into account of the anticipated increase in audit scope and procedures arising from the Group’s business expansion. Consequently, Deloitte will retire as auditor of the Company upon the expiration of its current term of office at the conclusion of the upcoming annual general meeting of the Company (the “**AGM**”) and will not seek for reappointment as auditor of the Company at the AGM.

Deloitte has confirmed in its letter of retirement that there are no matters in connection with its retirement as auditor of the Company upon the expiration of its current term of office at the conclusion of the AGM 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 are no other disagreements or unresolved matters between the Company and Deloitte or other circumstances in respect of the above retirement that need to be brought to the attention of the Shareholders.

The Board and the Audit Committee also confirm that save as disclosed herein, there are no disagreements between Deloitte and the Group, and there are no other matters in respect of the proposed change of auditor that need to be brought to the attention of the Shareholders.

As at the date of this announcement, Deloitte has not commenced any audit work on the consolidated financial statements of the Group for the financial year ending 31 December 2026. The Board believes that the retirement of Deloitte will not have any significant impact on the annual audit and the release of annual results of the Group for the financial year ending 31 December 2026.

The Board would like to express its gratitude to Deloitte for its professional services rendered to the Company during its tenure of office.

## **PROPOSED APPOINTMENT OF AUDITOR**

The Board further announces that, with the recommendation from the Audit Committee, the Board proposes to appoint OOP CPA & Co. (“**OOP**”) as the new auditor of the Company to fill the casual vacancy following the retirement of Deloitte with effect from the conclusion of the AGM and to hold office until the conclusion of the next annual general meeting of the Company after the AGM, subject to the approval of the Shareholders at the AGM.

The Audit Committee has considered a number of factors in assessing the appointment of OOP as the auditor, including but not limited to: (i) OOP’s extensive experience, industry knowledge and technical competence in providing audit work to companies listed on the Stock Exchange; (ii) its independence from the Group and objectivity; (iii) its resources and capabilities including but not limited to the size and structure of the audit team; (iv) its audit proposal and fee proposal with regard to the scope of audit services required by the Group and the current business size of the Group; and (v) the relevant guidance issued by the Accounting and Financial Reporting Council (“**AFRC**”), including Part 2 of the Guidelines for Effective Audit Committees — Selection, Appointment and Reappointment of Auditors published by the AFRC.

Based on the above, the Board and the Audit Committee have assessed and considered OOP to be eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are of the view that (i) by reference to the scale of the Group’s business operations and assets, the audit fee agreed with OOP is commensurate with the scope of audit work required by the Group; (ii) the change of auditor would maintain audit quality and is in the interest of the Company and the Shareholders as a whole; and (iii) OOP is independent, competent and capable (including manpower, expertise, time and other resources) to perform high quality audit to the Company.

A circular containing, among other things, information in relation to the proposed change of auditor of the Company together with the notice convening the AGM will be despatched to the Shareholders in due course.

By Order of the Board  
**MECOM Power and Construction Limited**  
**Kuok Lam Sek**  
*Chairman*

Hong Kong, 10 April 2026

*As at the date of this announcement, the executive Directors are Mr. Kuok Lam Sek and Mr. Sou Kun Tou, and the independent non-executive Directors are Ms. Chan Po Yi, Patsy, Mr. Cheung Kiu Cho, Vincent and Mr. Lio Weng Tong.*