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BUILD KING HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 00240)

PROPOSED CHANGE OF AUDITOR

This announcement is made by Build King Holdings Limited (the “Company”) 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”).

The board of directors of the Company (the “Board”) announces that Messrs. Deloitte Touche Tohmatsu (“Deloitte”) will retire as the auditor of the Company upon expiration of its term of office at the conclusion of the annual general meeting of the Company to be held on 22 May 2026 (the “AGM”). Having taken into account a comprehensive evaluation including the fact that Deloitte has served as the auditor of the Company for over 20 years, the Board and the Audit Committee of the Company (the “Audit Committee”) have determined that it is appropriate and in the best interests of the Company and its shareholders (the “Shareholders”) as a whole to consider rotation of its auditor after such a long period of service and recommend the appointment of new auditor at the AGM.

The Board further announces that it has resolved, with the recommendation from the Audit Committee, to propose the appointment of Crowe (HK) CPA Limited (“Crowe”) as the new auditor of the Company following the retirement of Deloitte, subject to the approval of the Shareholders at the AGM and the completion of Crowe’s client acceptance procedures.

The Audit Committee has considered a number of factors in assessing the proposed appointment of Crowe, including but not limited to:

- (i) its proposed audit fees;
- (ii) its industry knowledge;
- (iii) its independence and objectivity;
- (iv) its proposals of audit services;
- (v) its professional expertise, technical competence and relevant resources, including its experience in providing audit work for companies listed on the Stock Exchange and its familiarity with the requirements under the Listing Rules and the Hong Kong Financial Reporting Standards;

- (vi) its resources and capabilities for completing audit work within a stipulated schedule; and
- (vii) the guidelines issued by the Accounting and Financial Reporting Council of Hong Kong.

Based on the above, the Audit Committee has assessed and considered Crowe to be eligible and suitable to act as the new auditor of the Company.

The Board and the Audit Committee confirm that there is no disagreement between the Company and Deloitte, and there are no matters in respect of the retirement of Deloitte that need to be brought to the attention of the Shareholders. Deloitte has also confirmed to the Company that there is no disagreement between the Company and Deloitte, and that there are no matters in respect of its retirement that need to be brought to the attention of the Shareholders.

The Board would like to take this opportunity to express its sincere gratitude to Deloitte for its professional services rendered to the Company during its tenure of service.

A circular containing, among other things, details of the proposed appointment of Crowe as the new auditor of the Company together with a notice of the AGM will be despatched to the Shareholders in due course.

By Order of the Board
Build King Holdings Limited
Chan Chi Ming
Company Secretary

Hong Kong, 23 April 2026

As at the date hereof, the Board comprises four executive directors, namely Mr. Zen Wei Peu, Derek, Mr. Lui Yau Chun, Paul, Mr. Tsui Wai Tim and Mr. Chan Chi Ming, three non-executive directors, namely Mr. David Howard Gem, Mr. Chan Chi Hung, Anthony and Mr. Chang Kam Chuen, Desmond, and four independent non-executive directors, namely Mr. Ho Tai Wai, David, Mrs. Ling Lee Ching Man, Eleanor, Mr. Lo Yiu Ching, Dantes and Ms. Ng Cheuk Hei, Shirley.