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PHOENITRON

PHOENITRON HOLDINGS LIMITED

品創控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8066)

CHANGE OF AUDITOR

This announcement is made by Phoenitron Holdings Limited (the “**Company**” and, 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 of Hong Kong Limited (the “**GEM Listing Rules**”).

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company announces that as the Company and Moore CPA Limited (“**Moore CPA**”) have not been able to reach an agreement on the audit fees for the financial year ending 31 December 2025 (the “**Audit Fees**”), the Company proposes to change its auditor. Accordingly, Moore CPA has resigned as the auditor of the Company with effect from 30 December 2025. In the resignation letter of Moore CPA dated 30 December 2025, Moore CPA stated that after taking into account many factors including the level of audit fee and their available internal resources in the light of expected work flows, Moore CPA has decided to tender their resignation as auditor of the Company.

Moore CPA has also confirmed in its letter of resignation that, save as disagreement in the Audit Fee, there are no other circumstances in connection with its resignation that should be brought to the attention of the shareholders (the “**Shareholders**”) of the Company. The Board and the audit committee of the Board (“**Audit Committee**”) have also confirmed that, save as disclosed above, there are no disagreements between the Company and Moore CPA and there are no other matters in relation to the change of auditor that need to be brought to the attention of the Shareholders.

The Board further confirms that Moore CPA has not yet commenced any audit work of the Group for the year ending 31 December 2025. The Board believes that the change of auditor will not have any significant impact on the annual audit and the release of the annual results of the Group for the year ending 31 December 2025.

The Board would like to take this opportunity to express its sincere gratitude and appreciation to Moore CPA for their professional services rendered to the Group in the past years.

APPOINTMENT OF AUDITOR

The Board, with the recommendation from the Audit Committee, further announces that it has resolved to appoint Guangshen (Hong Kong) CPA Limited (“**GSHK**”) as the new auditor of the Company with effect from 31 December 2025 to fill the casual vacancy following the resignation of Moore CPA and to hold office until the conclusion of the forthcoming annual general meeting of the Company.

The Audit Committee has considered a number of factors, including but not limited to (i) the audit proposal of GSHK; (ii) its experience, industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (iii) its independence and objectivity; and (iv) its resources and capabilities, including the size and structure of the proposed audit team.

Based on the above, the Audit Committee has assessed and considered that GSHK is eligible and suitable to act as the auditor of the Company. The Board and the Audit Committee are of the view that the change of auditor of the Company is in the interest of the Company and the Shareholders as a whole.

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

By order of the Board
Phoenitron Holdings Limited
Chang Wei Wen
Executive Director

Hong Kong, 31 December 2025

As at the date of this announcement, the Board comprises four executive Directors, Ms. Lily Wu (Chairman), Mr. Guo Rongxiang, Mr. Chang Wei Wen (Chief Executive Officer) and Mr. Yang Meng Hsiu, and three independent non-executive Directors, Ms. Wong Ka Wai, Jeanne, Mr. Yeung Man Chit, Daniel and Mr. Chan Siu Wing, Raymond.

This announcement, for which the directors of the Company collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange for the purpose of giving information with regard to the Company. The directors of the Company, 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 in this announcement misleading.

This announcement will remain on the “Latest Listed Company Information” page of the website of the Stock Exchange at www.hkexnews.hk for at least 7 days from the date of its publication and on the website of the Company at www.phoenitron.com.