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CHANGE OF AUDITOR

This announcement is made by HKE Holdings 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.

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company hereby announces that ZHONGHUI ANDA CPA Limited (“**ZHONGHUI**”) has resigned as the auditor of the Company (the “**Auditor**”) with effect from 4 May 2026.

ZHONGHUI has confirmed in its resignation letter that, after taking into account their available internal resources in light of expected work flows, estimated time costs that will be incurred in the audit and level of work and audit fee for auditing the Group’s consolidated financial statements for the year ending 30 June 2026 (“**FY2026**”), ZHONGHUI has tendered their resignation as Auditor.

In determining the proposed level of work and audit fee for FY2026, ZHONGHUI had considered carefully the latest business development of the Group and assessed incremental time costs that will be incurred in the audit of the consolidated financial statements of the Group for FY2026. During FY2026, the Group had commenced and expanded operations of its financial technology platform business. The virtual asset trading platform, operated by a subsidiary of the Group, was granted with the relevant licenses by the Securities and Futures Commission of Hong Kong on 17 June 2025 and officially commenced operations on 20 January 2026. In response to the abovementioned latest business development, the extended audit scope is estimated to include, but not limited to, evaluation of the design and implementation effectiveness of internal controls in relation to processing digital asset transactions on the virtual asset trading platform and custody of clients’ digital assets, as well as the substantive audit procedures on the ownership of digital assets, the occurrence of digital assets transactions, and the valuation of digital assets. ZHONGHUI indicated that the

audit fee quotation is made to reflect and commensurate the level of internal resources required to satisfy their obligation as Auditor for the audit of the consolidated financial statements of the Group for FY2026.

While the audit committee of the Board (the “**Audit Committee**”) recognized the specialized nature of the financial technology platform business and the corresponding audit requirements, the Audit Committee, having reviewed the audit fee proposal submitted by ZHONGHUI, which represented an increase of approximately 50% compared to the audit fee for the previous financial year, considered that the proposed audit fee was not aligned with the current early stage and actual operating scale of the financial technology platform business. Furthermore, the Audit Committee assessed the proposed fee against prevailing market rates from other professional accounting firms of a similar scale and concluded it was not commercially justifiable. Consequently, the Company and ZHONGHUI were unable to reach an agreement on the audit fee for FY2026.

ZHONGHUI has also confirmed in its resignation letter that, save as disclosed herein, there are no circumstances connected with its resignation that need to be brought to the attention of the shareholders of the Company (the “**Shareholders**”). The Board and the Audit Committee have also confirmed that, save for the difference in views regarding the appropriate audit fee level as disclosed above, there is no disagreement between ZHONGHUI and the Company, and there are no matters in respect of the change of Auditor that need to be brought to the attention of the Shareholders.

As at the date of this announcement, ZHONGHUI has not commenced any audit work on the consolidated financial statements of the Group for FY2026. It is therefore expected that the change of Auditor will not have any material impact on the annual audit of the Group for FY2026.

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

APPOINTMENT OF AUDITOR

The Board, with the recommendation from the Audit Committee, has resolved to appoint Moore CPA Limited (“**Moore CPA**”) as the new Auditor with effect from 4 May 2026 to fill the casual vacancy following the resignation of ZHONGHUI 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 in assessing the appointment of Moore CPA as the new Auditor, including but not limited to: (i) the industry knowledge and technical competence of Moore CPA, particularly its specialized expertise and resources in auditing virtual asset related businesses, and its extensive experience in handling audit work for companies listed on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”); (ii) its familiarity with the requirements under the Rules Governing the Listing of Securities on the Stock Exchange and HKFRS Accounting Standards as issued by the Hong Kong Institute of Certified Public Accountants; (iii) its independence from the Group and objectivity; (iv) its audit proposal and proposed auditor’s remuneration; (v) its resources and capabilities (including but not limited to in terms of manpower and time); (vi) its market reputation and track record; and (vii) the relevant guidelines issued by the Accounting and Financial Reporting Council.

Based on the aforementioned factors and after careful consideration, the Audit Committee has concluded that Moore CPA is independent, eligible and suitable to act as the new Auditor. The Board and the Audit Committee are also of the opinion that the change of Auditor would maintain audit quality and enable the Company to enhance overall cost control to better support its future business development, and that the audit fee agreed with Moore CPA is commensurate with the scope of audit work required by the Group, and is therefore in the best interests of the Company and the Shareholders as a whole.

The Board would like to extend its warm welcome to Moore CPA on its appointment as the new Auditor.

By order of the Board
HKE Holdings Limited
Lin Ho Man
Chairman and Executive Director

Hong Kong, 4 May 2026

As at the date of this announcement, the Board comprises two executive Directors, namely, Mr. Lin Ho Man and Mr. Koh Lee Huat, two non-executive Directors, namely, Mr. Cheng Yiu Mo and Mr. Lim Kai Jia Kesley, and four independent non-executive Directors, namely, Mr. Siu Man Ho Simon, Prof. Pong Kam Keung, Ms. Lam Lam Nixie and Mr. Choi Tan Yee.