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## **INTERNATIONAL GENIUS COMPANY**

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

**(Stock Code: 33)**

### **DELAY IN PUBLICATION OF THE 2025 AUDITED ANNUAL RESULTS AND CONTINUED SUSPENSION OF TRADING**

Reference is made to the announcement of International Genius Company (the “**Company**”) dated 30 September 2025 in relation to the delay in publication of audited annual results announcement for the year ended 30 June 2025 (the “**2025 Audited Annual Results**”), the supplemental announcement of the Company dated 7 November 2025 in relation to the reasons for the delay in the publication of the 2025 Audited Annual Result; and announcement dated 10 December 2025 and 23 December 2025 in relation to holding of a meeting of the board of directors (the “**Board**”) of the Company, for the purpose of, among other things, considering and approving the 2025 Audited Annual Results.

#### **DELAY IN PUBLICATION OF THE 2025 AUDITED ANNUAL RESULTS**

The Board is pleased to announce that the Company has established a highly collaborative and constructive partnership with its newly appointed auditor (the “**Auditor**”). We are working in full alignment with the Auditor to swiftly conclude the outstanding audit procedures. The Auditor has requested specific clarifications to ensure the completeness of the financial reporting, primarily focusing on two areas: (1) the clarification of the interim results for the six months ended 31 December 2024, specifically addressing the discrepancy whereby DNCC’s revenue recognized for the year ended 30 June 2025 was lower than the revenue previously disclosed for the six months ended 31 December 2024; and (2) an assessment of potential prior-year adjustments relating to the accounting treatment of the DNCC transaction for the consolidated financial statements for the year ended 30 June 2024.

Given the Auditor was only appointed on 30 October 2025, the time available to complete the necessary audit procedures by the date of this announcement has been practically limited. Consequently, additional time is required to collate and provide further information to ensure the audit (the “**Audit**”) is comprehensive and accurate. Accordingly, the Company expects that it will not be able to publish the 2025 Audited Annual Results on or before 31 December 2025. As a result, the date of the meeting of the Board for the purposes of, among other things, considering and approving the 2025 Audited Annual Results has not been fixed as at the date of this announcement.

To demonstrate the Company's commitment to resolving these matters and to enable the Auditor to gain a fuller understanding of the Group's business status upon completion of the Audit, the Board has proactively resolved to appoint independent professional advisors to conduct an independent investigation (the "**Independent Investigation**") and an independent internal control review (the "**Internal Control Review**"). The scope of these appointments is summarized into the following two areas: (1) the Independent Investigation regarding the valuation, commercial substance, and business rationale of the acquisition of Deep Neural Computing Company Limited ("**DNCC**") completed on 22 March 2024, as well as the authenticity and execution of certain service contracts entered into by DNCC and the related revenue recognition; and (2) the Internal Control Review regarding the adequacy and effectiveness of the Group's internal control systems, particularly concerning financial reporting, valuation processes, and corporate governance.

These measures are designed to provide a deeper level of assurance regarding the acquisition of DNCC and the effectiveness of the Group's internal financial controls.

### **Benefits to Shareholders and the Company**

These strategic initiatives represent a significant step forward in strengthening the corporate governance and financial transparency of the Company. For shareholders, the Independent Investigation and Internal Control Review will provide an objective, third-party validation of the Group's business transactions and financial reporting processes. This will not only resolve the current audit queries efficiently but also help to restore market confidence by ensuring that the financial statements, underpinned by a robust and substantiated valuation assessment, present a true and fair view of the Company's position.

Furthermore, the findings from the Internal Control Review will serve as a blueprint for enhancing the Group's risk management framework. By identifying and addressing any systemic weaknesses, the Company is building a more resilient operational foundation. Ultimately, these actions are taken to protect shareholder value, ensure regulatory compliance, and lay the groundwork for a more transparent and sustainable future for the Group.

The Board has established an independent committee, comprising independent non-executive Directors, to supervise and oversee the Investigation and Internal Control Review.

The Company will publish further announcement(s) to inform the shareholders of the Company of the date of the Board meeting to approve the 2025 Audited Annual Results and the release of the 2025 Audited Annual Results or any update information as and when appropriate.

## CONTINUED SUSPENSION OF TRADING

At the request of the Company, trading in the shares of the Company on the Stock Exchange has been suspended with effect from 9:00 a.m. on 2 October 2025 and will remain suspended pending the publication of the 2025 Audited Annual Results by the Company.

By Order of the Board  
**International Genius Company**  
**Pan Yongxiang**  
*Executive Director*

Hong Kong, 31 December 2025

*As at the date of this announcement, the Company's (i) executive Director is Mr. Pan Yongxiang; (ii) the non-executive Director is Ms. Yang Na; and (iii) the independent non-executive Directors are Mr. Chiu Ngam, Ms. Tsang Ngo Yin, Mr. Leung Oi Kin and Mr. Wang Jun Sheng.*