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## **INTERNATIONAL GENIUS COMPANY**

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

**(Stock Code: 33)**

### **SUPPLEMENTAL ANNOUNCEMENT INSIDE INFORMATION**

#### **(1) DELAY IN PUBLICATION OF THE ANNUAL RESULTS FOR THE YEAR ENDED 30 JUNE 2025; AND (2) CONTINUED SUSPENSION OF TRADING**

This announcement is made by the board (the “**Board**”) of directors (the “**Directors**”) of International Genius Company (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rules 13.09 and 13.49(3) of the Rules Governing the Listing of Securities (the “**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and the Inside Information Provisions (as defined in the Listing Rules) under part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

Reference is made to the announcements of the Company dated 30 September 2025 in relation to, among other matters, (1) delay in publication of annual results for the year ended 30 June 2025; (2) postponement of board meeting; and (3) suspension of trading (the “**Announcement**”). Unless the context requires otherwise, capitalized terms used herein shall have the same meaning as those defined in the Announcements.

#### **(1) FURTHER INFORMATION IN RELATION TO THE DELAY IN PUBLICATION OF THE ANNUAL RESULTS**

The Board would like to provide additional information to its shareholders and potential investors relating to the delay in publication of the Annual Results as set out below.

As disclosed in the Announcement, there will be a delay in the release of the 2025 Audited Annual Results as additional time is required for the Company to gather relevant information and documents to address (i) Impairment of goodwill and fair value of contingent consideration assessment; (ii) Provision of the calculation on income tax payable, deferred tax assets and income tax expenses and (iii) Audit Confirmations.

- (i) The Company still requires the following outstanding information and documents to prepare the consolidated management accounts for the year ended 30 June 2025 (“**FY2025**”):
  - a. Finalization of the management accounts for 4 subsidiaries acquired in recent years (the “**Outstanding Subsidiaries**”), including supporting documentation such as balance breakdowns, general ledgers, and vouchers, is still in progress.
  - b. Once the management accounts are complete, the independent professional valuer engaged by the Company will be able to commence the majority of the remaining work, which involves substantiating the key assumptions and estimates — including growth and discount rates — to be used in the assessments for goodwill impairment and the fair value of contingent consideration.
  - c. As this is the first full year of operations for the Outstanding Subsidiaries, the Company is actively liaising with the foreign tax authorities and tax advisor to determine the income tax payable, deferred tax assets, and income tax expenses for the fiscal year. A formal tax opinion will be obtained for auditor verification upon completion of this process.
  - d. The Company is in the process of securing the necessary audit confirmations (e.g. trade receivable confirmations) from relevant external parties for the account balances of the Outstanding Subsidiaries.
- (ii) The underlying reasons as to why such information and documents remain outstanding are caused by significant management and financial personnel changes occurred since June 2025 that certain then executive director, non-executive director, independent non-executive directors, key management (i.e. CEO and authorized representative) and financial personnel (i.e. CFO) resigned (the “**Old Management**”), and new directors were appointed (the “**New Management**”). Despite the existence of formal handover procedures within the Company, it still creates substantial operational challenges for the incoming management.
- (iii) Due to the departure of key financial personnel who were primarily responsible for the preparation and review of the management accounts at subsidiary level, the finalization of management accounts for certain 4 subsidiaries acquired in recent years are still outstanding as at the date of this announcement. The New Management is working diligently to resolve.
- (iv) Notwithstanding the New Management’s diligent and sustained efforts to remedy the situation and the Company’s internal control policies and procedures, the documentation retrieved to date remains insufficient to satisfy the Auditors’ requirements due to the above factors beyond reasonable control. The simultaneous departure of key financial personnel, combined with the management transition, created operational challenges that required immediate attention and diverted resources from document retrieval and other routine tasks.

(v) Upon assuming control, the New Management immediately undertook remedial measures, including:

- a. initiating recruitment of new financial consultants, and the Company is of the opinion that it has maintained sufficient finance managers, accountants and professional consultants with requisite qualifications and experience;
- b. actively pursuing the handover of books, records and financial statements through direct engagement with the Company's finance managers, accountants, professional consultants, bank and auditors; and
- c. making repeated efforts, both by telephone and in writing, to retrieve all necessary documentation.

In light of the aforementioned circumstances and based on current discussions with the Auditor, the Company expects that the Audit Procedures will be completed and the 2025 Audited Annual Results will be announced on or before 31 December 2025. The Company will continue to proactively coordinate with all relevant parties to expedite completion of the outstanding audit procedures. Further announcements will be made to keep Shareholders and potential investors informed as and when appropriate. In spite of the above, the Group's daily business operations are not affected.

Rule 13.49(3) of the Listing Rules provides that where an issuer is unable to issue its preliminary results, it must announce its results based on the financial results which have yet to be agreed with the auditors (so far as the information is available). The Board, after due and careful consideration, is of the view that it would not be appropriate for the Company to publish the unaudited management accounts of the Group for the year ended 30 June 2025 at this stage as it may not accurately reflect the financial performance and position of the Group and may create unnecessary confusion to the shareholders and potential investors of the Company.

## **(2) CONTINUED SUSPENSION OF TRADING**

Pursuant to Rule 13.50 of the Listing Rules, if the issuer fails to publish periodic financial information in accordance with the Listing Rules, the Stock Exchange will normally request suspension of trading in the issuer's securities and the suspension will normally continue until the issuer publishes an announcement containing the requisite financial information.

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 continue to be suspended pending the publication of the 2025 Audited Annual Results by the Company.

**Shareholders and potential investors of the Company should exercise caution when dealing in the securities of the Company.**

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

Hong Kong, 7 November 2025

*As at the date of this announcement, the executive Director of the Company is Mr. Pan Yongxiang; the non-executive Director of the Company is Ms. Yang Na; and the independent non-executive Directors of the Company are Mr. Chiu Ngam, Ms. Tsang Ngo Yin and Mr. Wang Jun Sheng.*