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## **INTERNATIONAL GENIUS COMPANY**

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

**(Stock Code: 33)**

### **CHANGE OF AUDITOR**

This announcement is made by International Genius Company (the “**Company**”, together with its subsidiaries, the “**Group**”) 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**”).

Reference is made to the announcements of the Company dated 2 October 2025 (the “**Announcements**”) in respect of, among other things, the delay in publication of the 2025 Annual Results and the suspension of trading. Unless otherwise defined herein, capitalised terms used in this announcement shall have the same meanings as defined in the Announcements

### **RESIGNATION OF AUDITOR**

The Board announces that McMillan Woods (Hong Kong) CPA Limited (“**McMillan**”) has resigned as the auditor of the Company with effect from 28 October 2025. As disclosed in the Announcements, there was a delay in the publication of the 2025 Annual Results as additional time is required for the Company to collect and collate the Outstanding Information, which are summarised as follows:

1. Certain financial information of a subsidiary required for the completion of audit procedures on that subsidiary;
2. Impairment of goodwill and fair value of contingent consideration assessment: Provision of supporting information concerning the key assumptions and estimates used in the goodwill impairment and fair value of contingent consideration assessments, including details on growth rates and discount rates, and the finalised valuation report;
3. Provision of the calculation on income tax payable, deferred tax assets and income tax expenses – the calculation basis and supporting documents related to the income tax payables and deferred tax assets on certain overseas subsidiaries level and consolidation level as well as income tax expenses; and
4. Receipt of certain critical audit confirmations

In view of the Outstanding Information, McMillan has informed the Company that it is unable to obtain information that it considers necessary and reasonable to estimate the time required to complete the audit for FY2025. Since the Company and McMillan have not been able to reach a consensus on the timetable and additional fees for completing the audit work for FY2025 after further discussions, the Company is of the view that it would be in the interests of the Company and its shareholders to appoint another auditor to complete the audit work as soon as practicable, and the Company suggests McMillan to consider to resign as the auditor of the Company. McMillan has not been able to complete the audit work of the consolidated financial statements of the Group for FY2025, save for the Outstanding information, there are no other matters or circumstances that need to be brought to the attention of the shareholders of the Company. There is no disagreement between McMillan and the audit committee (“**Audit Committee**”) of the Company and the Company is not aware of any other matter in relation to the resignation of McMillan that needs to be brought to the attention of the shareholders of the Company.

The Board would like to take this opportunity to express its sincere gratitude and appreciation to McMillan Woods for their professional and quality services rendered for the Group during the past years.

### **APPOINTMENT OF AUDITOR**

The Board further announces that, with the recommendation of the Audit Committee, CCTH CPA Limited (“**CCTH**”) has been appointed as the auditor of the Company with effect from 28 October 2025 to fill the casual vacancy following the resignation of McMillan Woods. CCTH shall hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of CCTH, including but not limited to (i) the fee quote and audit proposal of CCTH; (ii) the audit experience industry knowledge and technical competence in handling audit work for companies listed on the Stock Exchange; (iii) its independence and objectivity; (iv) its reputation in the market and track record; (v) its resources and capabilities including manpower, time commitment and composition of audit working team; and (vi) the guidelines issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has assessed and considered that CCTH is independent, competent and capable to act as the auditor of the Company. The Board and the Audit Committee are also of the view that the change of auditor would not have any material impact on the Group, would enable the Company to carry out effective cost control, and hence is in interest of the Company and the Shareholders as a whole.

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

By Order of the Board  
**INTERNATIONAL GENIUS COMPANY**  
*Executive Director*  
**Mr. Pan Yongxiang**

Hong Kong, 30 October 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 and Mr. Wang Jun Sheng.*