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# **World Super Holdings Limited**

## **維亮控股有限公司**

*(Incorporated in the Cayman Islands with limited liability)*  
**(Stock code: 8612)**

### **APPOINTMENT OF AUDITOR**

This announcement is made by World Super Holdings Limited (the “**Company**”, 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. Please refer to the Company’s announcement of 20 September 2023 (the “**Announcement**”).

The Board, with the recommendation of the Audit Committee, has resolved to appoint McMillan Woods (Hong Kong) CPA Limited (“**McMillan Woods**”) as the new auditors of the Company to fill the casual vacancy following the resignation of Confucius International CPA Limited and until the conclusion of the next annual general meeting.

Such recommendation was made by the Audit Committee after due consideration of, *inter alia*, (i) the Stock Exchange’s Enforcement Bulletin (March 2023 edition), (ii) the open letter dated 27 October 2022 and the follow-up open letter dated 11 January 2023 issued by the Accounting and Financial Reporting Council (“**AFRC**”), and (iii) AFRC’s Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors; as well as careful assessment of McMillan Woods’ eligibility and suitability to act as the auditors of the Company in accordance with the rules and requirements set forth therein.

The Audit Committee has thus considered various factors when selecting McMillan Woods as the auditors of the Company, including, *inter alia*, (i) their rich experiences and capabilities, including their industry knowledge and technical competence in providing audit work for companies listed on the Stock Exchange; (ii) their familiarity with the requirements under the Listing Rules and the Hong Kong Financial Reporting Standards; (iii) their independence from the Group and objectivity; (iv) their reputation in the market and high standard of business integrity; (v) the audit plan of McMillan Woods and their resources and capability of completing the audit work within stipulated schedule; and (vi) the guidelines issued by the AFRC. The Audit Committee also noted that McMillan Woods has extensive audit experience for many well-known and sizable Hong Kong listed companies, McMillan Woods has a high reputation and a large global network with extensive internal expert support. The Audit Committee has also assessed the engagement team for the audit of the Group and considered that McMillan Woods has sufficient and appropriate resources and manpower to achieve audit

quality. Based on the above, the Audit Committee is satisfied that the integrity, expertise, independence, competence and capability of McMillan Woods enables it to perform high-quality audit work for the Group.

Based on the above, the Audit Committee has assessed and considered that McMillan Woods is eligible and suitable to act as the auditors for the year ending 31 December 2023. The Board and the Audit Committee also are of the view that the appointment of auditor is in the interest of the Company and its Shareholders as a whole.

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

By Order of the Board  
**World Super Holdings Limited**  
**Sou Peng Kan Albert**  
*Chairman and executive Director*

Hong Kong, 21 September 2023

*As at the date of this announcement, the Board comprises of Mr. Sou Peng Kan Albert, Mr. Lau Lawrence Tak Sun, Mr. Lin Dongsheng, Mr. Zhang Wei and Ms. Chan Lok Yin as executive Directors; and Mr. Chim Tak Lai, Ms. Du Min and Ms. Chen Jie as independent non-executive Directors.*

*This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, 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 herein or this announcement misleading.*

*This announcement will remain on the “Latest Listed Company Information” page of the website of the Stock Exchange at <http://www.hkexnews.hk> for at least of 7 days from the date of its publication and on the Company’s website at [www.worldsuperhk.com](http://www.worldsuperhk.com).*