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Royal Century Resources Holdings Limited

仁德資源控股有限公司

(Incorporated in Hong Kong with limited liability)

(Stock Code: 8125)

CHANGE OF AUDITOR

This announcement is made by the board (the “**Board**”) of directors (the “**Directors**”) of Royal Century Resources 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.

The Board announces that as the Company could not reach a consensus with Mazars CPA Limited (“**Mazars**”) on the audit fee for the financial year ended 31 March 2024, Mazars has resigned as the auditor of the Company with effect from 10 April 2024.

There is no disagreements or unresolved matters between Mazars and the Company, and that there are no other matters in respect of the change of auditor which should be brought to the attention of the shareholders of the Company (the “**Shareholders**”).

The Board and the Audit Committee confirm that Mazars has not commenced any audit work on the consolidated financial statements of the Group for the financial year ended 31 March 2024. It is therefore expected that the change of auditor will not have any material impact on the annual audit work of the Group for the financial year ended 31 March 2024.

The Board further announces that, with the recommendation from the audit committee of the Company (the “**Audit Committee**”), Global Link CPA Limited (“**Global Link**”), has been appointed as the auditor of the Company with effect from 10 April 2024 to hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors including but not limited to (i) the competence and calibre of Global Link including its audit experience; (ii) the audit proposal of Global Link; (iii) its independence from the Group and objectivity; (iv) its market reputation; (v) its resources and capability including but not limited to manpower and time; and (vi) the guidance notes on change of auditors issued by the Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has assessed and considered Global Link is eligible and suitable to act as the auditor for the annual audit of the Company for the year ended 31 March 2024. The Board and the Audit Committee are of the view that the change of auditor would enhance the cost-effectiveness of the Company's annual audit and is in the interest of the Company and the Shareholders as a whole.

The Board would like to take this opportunity to express its gratitude and appreciation to Mazars for its professional and quality services rendered to the Company during the past years and express its warm welcome to Global Link on its appointment as the auditor of the Company.

By order of the Board
Royal Century Resources Holdings Limited
Yau Yan Yuen
Executive Director & Company Secretary

Hong Kong, 10 April 2024

As at the date of this announcement, the executive Directors are Mr. Wang Jun and Mr. Yau Yan Yuen; and the independent non-executive Directors are Mr. Wu Zhao, Ms. Tsang Hau Wai and Mr. Li Ka Chun Gordon.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (“HKEx”) 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 HKEx website at www.hkex.com.hk for at least 7 days from the date of its posting and on the website of the Company at www.royalcentury.hk.