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Stream Ideas Group Limited

源想集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8401)

CHANGE OF AUDITORS

This announcement is made by Stream Ideas Group 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 “**GEM Listing Rules**”).

RESIGNATION OF AUDITOR

The board (the “**Board**”) of directors (the “**Directors**”) of the Company hereby announces that CWK CPA Limited (“**CWK**”) has resigned as the auditor of the Company with effect from 12 December 2024 due to its insufficient resources of appropriate expertise in handling the audit of the financial statements of the Group for the financial year ending 31 March 2025.

CWK has not yet commenced any audit work on the financial statements of the Group for the year ending 31 March 2025. CWK has provided a confirmation in writing that there are no matters in connection with its resignation that need to be brought to the attention of holders of the securities of the Company. The Board has confirmed that there is no disagreement between the Company and CWK and there is no matters or circumstances in relation to its resignation that need to be brought to the attention of the holders of securities of the Company.

APPOINTMENT OF AUDITOR

The Board, with the recommendation from the audit committee of the Company (the “**Audit Committee**”), has appointed OOP CPA & Co. (“**OOP**”) as the auditor of the Company with effect from 12 December 2024 to fill the casual vacancy following the resignation of CWK and to hold office until the conclusion of the next annual general meeting of the Company.

In recommending OOP as the auditor of the Company for the year ending 31 March 2025, the Audit Committee has considered a number of factors in assessing the proposed appointment of OOP as the new auditor of the Company, including but not limited to (i) the service proposal of OOP; (ii) its experience, knowledge and technical competence in handling audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its resources and capability including but not limited to manpower and time; (v) its audit fee; and (vi) the requirements under, *inter alia*, the Guidelines for Effective Audit Committees — Selection, Appointment and Reappointment of Auditors (the “**Guide**”), including but not limited to section 2 of the Guide for evaluating audit quality, issued by the Accounting and Financial Reporting Council.

The Board would like to take this opportunity to express its warm welcome to OOP on its appointment as the new auditors of the Company.

By Order of the Board
Stream Ideas Group Limited
Lee Wing Leung Garlos
Executive Director

Hong Kong, 12 December 2024

As at the date of this announcement, the Board comprises four executive Directors, namely Ms. Cheung Lee, Mr. Lee Wing Leung Garlos, Mr. Leung Wai Lun and Ms. Choi Sin Yi; and three independent non-executive Directors, namely Mr. Kwan Chi Hong, Mr. Fenn David and Mr. Ho Ho Tung Armen.

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 of Hong Kong Limited at www.hkexnews.hk for at least 7 days from the date of its publication and on the website of the Company at www.stream-ideas.com.