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環球數碼

GLOBAL DIGITAL CREATIONS HOLDINGS LIMITED

環球數碼創意控股有限公司*

(Incorporated in Bermuda with limited liability)

(Stock Code: 8271)

PROPOSED CHANGE OF AUDITOR

This announcement is made by Global Digital Creations Holdings Limited (the “**Company**”) pursuant to Rule 17.50(4) of the Rules Governing the Listing of Securities on GEM the “**GEM Listing Rules**”) of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”).

The board of directors (the “**Board**”) of the Company announces that Messrs. PricewaterhouseCoopers (“**PwC**”) will retire and will not seek for re-appointment as auditor of the Company upon expiration of its current term of office at the conclusion of the forthcoming annual general meeting of the Company to be held on 23 May 2025 (the “**AGM**”).

With the recommendation of the audit committee of the Company (the “**Audit Committee**”), the Board resolved to propose at the AGM a resolution to approve the appointment of RSM Hong Kong (“**RSM Hong Kong**”) as the new auditor of the Company with effect from the conclusion of the AGM and to hold office until the conclusion of the next annual general meeting of the Company, subject to the approval of shareholders of the Company (the “**Shareholders**”) at the AGM.

PwC has been holding office as auditor of the Company since 12 December 2019. The Board is of the view that, as a good corporate governance measure, the Company should consider rotation of its auditor after an appropriate period of time. Such rotation would enhance the independence of the external audit on the Company and would be in the best interest of the Company and its Shareholders as a whole. In addition, PwC has been informed that the proposed audit fee may not be competitive as compared to fee proposals submitted by other accounting firms, after the consideration of current scale of the Company’s operations and its cost control measures.

The Audit Committee has considered a number of factors when recommending RSM Hong Kong as the new auditor of the Company to the Board, including but not limited to (1) the “Guidelines for Effective Audit Committees – Selection, Appointment and Reappointment of Auditors” issued by the Accounting and Financial Reporting Council (“**AFRC**”) in December 2021; (2) the “Guidance Notes on Change of Auditors” published by AFRC in September 2023; (3) their experience in handling audit work for companies listed on the Stock Exchange, their industry knowledge and their familiarity with the requirements under the GEM Listing Rules and the Hong Kong Financial Reporting Standards; (4) their resources allocation, quality and capability; (5) their independence and

objectivity; and (6) their audit fee. Based on the above, the Audit Committee has assessed and considered that RSM Hong Kong is independent, competent and capable to perform a high-quality audit and is suitable to act as the new auditor of the Company.

The Company is incorporated under the laws of Bermuda and to the knowledge of the Board there is no requirement under the laws of Bermuda for the retiring auditor to confirm whether or not there is any circumstance connected with their retirement which they consider should be brought to the attention of the Shareholders and Company's creditors. PwC has therefore not issued such confirmation.

The Board has confirmed that there is no disagreement between PwC and the Company, and there are no matters in respect of the proposed change of auditor that need to be brought to the attention of the Shareholders.

A circular containing, among other things, details of the proposed change of auditor together with the notice convening the AGM will be dispatched to the Shareholders in due course.

The Board would like to express its sincere appreciation to PwC for their professional services and support to the Company for the past years.

By Order of the Board
Global Digital Creations Holdings Limited
Xu Liang
Chairman

Hong Kong, 10 April 2025

As at the date of this announcement, the Board comprises Mr. Xu Liang (Chairman) and Mr. Feng Xianhuai (Managing Director) as Executive Directors; Mr. Chen Zheng (Deputy Chairman) as Non-executive Director; Mr. Lam Yiu Kin, Mr. Zheng Xiaodong, Ms. Wu Chunhua and Ms. Yang Siwei 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 website of the Stock Exchange at <http://www.hkexnews.hk> on the "Latest Listed Company Information" page for at least seven days from the date of its publication and on the website of the Company website at <http://www.gdc-world.com>.

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