Creative China Holdings Limited
中國創意控股有限公司
(Incorporated in the Cayman Islands with limited liability)
(Stock code: 8368)

SUPPLEMENTAL ANNOUNCEMENT
CHANGE OF AUDITOR

Reference is made to the announcement of Creative China Holdings Limited (the "**Company**" and, together with its subsidiaries, the "**Group**") dated 19 December 2025 and 16 January 2026 (the "**Announcements**") in relation to the change of auditor of the Company. Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Announcement.

The board would like to provide the following information supplemental to the Announcements:

PROCEDURES FOR GLOBAL LINK CPA TO MONITOR THE AUDIT WORK OF THE PRC COMPONENT AUDITOR

Global Link CPA, the auditor of the Company, has engaged the PRC component auditor to perform audit work on certain subsidiaries of the Group, which are considered financially insignificant components (the "**Insignificant Components**"), for the audit of the Group's consolidated financial statements for the year ended 31 December 2025.

In accordance with Hong Kong Standard on Auditing ("**HKSA**") 200 (Revised) and HKSA 600 (Revised), the engagement partner of Global Link CPA retains the responsibility for the supervision and performance of the Group audit. Global Link CPA has implemented the following monitoring and supervision procedures:

1. Competence and independence evaluation: Prior to the acceptance of and reliance upon the work performed by the PRC component auditor, Global Link CPA conducted a formal assessment to ensure its compliance with professional standards, which included verifying the validity of the professional licenses and registrations issued by the Chinese Institute of Certified Public Accountants ("**CICPA**") for the engagement partner and manager, each of whom possesses over 10 years of audit experience. Furthermore, the

Global Link CPA evaluated the PRC component auditor's independence and its system of quality management in alignment with Hong Kong Standard on Quality Management 1 ("**HKSQM 1**"), while confirming their technical proficiency in Hong Kong Financial Reporting Standards ("**HKFRS**") and their comprehensive understanding of applicable PRC taxation laws and regulatory requirements relevant to the Group's operations.

2. Issuance of comprehensive group audit instructions: Global Link CPA issued detailed group audit instructions to the PRC component auditor, clearly defining component materiality thresholds, identifying specific risks of material misstatement, and mandating the precise audit procedures to be performed. This robust framework ensures that the audit work performed by the PRC component auditor is sufficient and appropriate, and that it strictly adheres to the Global Link CPA's overall audit strategy.

3. Review of working papers: In accordance with HKSA 600 (Revised), Global Link CPA conducts continuous reviews of the PRC component auditor's working papers via video conference call. This review process specifically targets audit work related to identified significant risks and the technical adjustments required to translate financial information prepared under accounting principles generally accepted in the PRC into HKFRS for group consolidation purposes.

4. Statutory information access: In accordance with Section 412 of the Hong Kong Company Ordinance (Cap. 622), Global Link CPA exercised its statutory right to obtain all necessary information and explanations from the PRC subsidiaries. Regular closing meetings and milestone videoconferences were held between the engagement partner and the PRC component partner to resolve any audit findings prior to clearance.

AUDIT COMMITTEE'S ASSESSMENT OF THE PRC COMPONENT AUDITOR

The Audit Committee has assessed the PRC component auditor and is satisfied that there is sufficient oversight over the audit quality. This assessment was based on the following factors:

1. Review of the group audit strategy: The Audit Committee has reviewed the proposed group audit plan as presented by Global Link CPA, noting that the engagement of the PRC component auditor is strictly limited to Insignificant Components. Following its review, the Audit Committee expressed satisfaction that the engagement partner of the Global Link CPA retains the responsibility for the supervision and performance of the Group audit, ensuring that reliance on the work of the PRC component auditor does not compromise the overall audit quality or the integrity of the consolidated financial statements.

2. Strategic resource allocation and audit efficiency: Following its assessment, the Audit Committee determined that by utilising the PRC component auditor to perform baseline audit procedures on Insignificant Components, Global Link CPA is able to reallocate its senior professional resources to focus more intensively on the Group's high-risk areas and accounting estimates. This strategic allocation of resources enhances overall audit quality.

3. Evaluation of firm quality controls: The Audit Committee inquired about Global Link CPA's internal quality control procedures in relation to the engagement of the PRC component auditor, noting Global Link CPA's standardised protocols for evaluating the competence of the PRC component auditor and the comprehensive review of their audit documentation, and was satisfied that these measures provided the necessary assurance to uphold the required standards of audit quality.

Based on the above, the Audit Committee is satisfied that there is sufficient oversight concerning the audit quality of the PRC component auditor.

FACTORS CONSIDERED IN THE CHANGE OF AUDITOR

The Audit Committee has considered section 2, particularly paragraph 2.2.4, of the guide issued by the Accounting and Financial Reporting Council (the "**AFRC**") on 16 December 2021 in assessing the eligibility and suitability of Global Link CPA to act as the Company's auditor:

1. Governance and leadership: The Audit Committee gained an understanding from Global Link CPA that it has a track record with over 10 issuers on the Stock Exchange of Hong Kong, and its internal quality management framework is aligned with HKSQM 1. The Audit Committee has reviewed the firm's regulatory standing and noted that Global Link CPA has not been subjected to any disciplinary actions or penalties by AFRC in the past 5 years. Accordingly, the Audit Committee is satisfied that the firm's governance structure and leadership oversight are effective in ensuring the delivery of a high-quality, independent and rigorous audit.

2. Compliance with relevant ethical requirements: The Audit Committee has evaluated the independence and objectivity of Global Link CPA and confirmed its compliance with the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants and the quality management standards under HKSQM 1. The Audit Committee noted that no prior services were provided to the Group by Global Link CPA that might pose a threat to independence. Global Link CPA confirmed with the Audit Committee that it is not aware of any matters that present a conflict of interest between its staff engaged in the audit and the management of the Group. Accordingly, the Audit Committee is satisfied that Global Link CPA meets all relevant ethical and independent requirements to act as the Company's auditor.

3. Industry knowledge and technical competence: The Audit Committee has evaluated the professional profile of Global Link CPA, including the composition and expertise of the proposed audit engagement team. The engagement is led by two partners (one engagement partner and one engagement quality reviewer) and two managers and is supported by a dedicated team of senior and junior staff. The Audit Committee noted that the engagement partners and managers possess extensive experience from international Big Four accounting firms and demonstrate a strong audit track record, including in the entertainment sector. All key engagement team members are certified public accountants with the necessary technical competence. Based on the Global Link CPA's team profile, the Audit Committee is satisfied that Global Link CPA has the requisite expertise and manpower to perform an audit for the Group.

4. Engagement performance: The Audit Committee has engaged in detailed discussions with Global Link CPA regarding its overall audit strategy, which sets out a clear scope and direction of the audit. After reviewing the audit strategy and the profiles of the engagement partner and the audit team, the Audit Committee is satisfied that Global Link CPA has allocated sufficient resources, including the necessary technical expertise and a realistic time commitment, to perform a high-quality audit. The Audit Committee is also satisfied that the proposed audit plan adequately addresses the identified risk areas specific to the Group's operations and financial reporting requirements.

5. Communication and interaction with the Audit Committee: The Audit Committee is satisfied that the communication plan between Global Link CPA and noted that the plan ensures direct access to the engagement partner and provides effective two-way communication of significant financial reporting and audit matters throughout the audit cycle.

6. Monitoring process: Based on the Audit Committee's assessment and the representations provided by the Global Link CPA, the Audit Committee is not aware of any indicators, relationships, or activities that would threaten Global Link CPA's integrity, objectivity, or independence. Furthermore, the Audit Committee is satisfied that there are no matters that would adversely affect the quality of the audit to be performed for the Group.

Based on the foregoing, the Audit Committee is satisfied that Global Link CPA is independent, competent, and capable of performing a high-quality audit for the Group.

All other information contained in the Announcements remains unchanged and continues to be valid for all purposes. This announcement is a supplement to and should be read in conjunction with the Announcements.

By order of the Board
Creative China Holdings Limited
Philip Jian Yang
Chairman & Executive Director

Hong Kong, 11 May 2026

As at the date of this announcement, the Board comprises Mr. Philip Jian Yang and Mr. Wang Yong as executive Directors; Mr. Yang Shiyuan and Mr. Ge Xuyu as non-executive Directors; and Ms. Fu Yuehong, Mr. Yau Yan Yuen and Mr. Wang Xinghua as independent non-executive Directors.

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 the GEM of The Stock Exchange of Hong Kong Limited 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 Stock Exchange website at www.hkexnews.hk on the "Latest Listed Company Information" page for at least seven days from the date of its publication and will be published on the website of the Company at www.creativechinahk.com.