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**英皇娛樂酒店有限公司**  
**Emperor Entertainment Hotel Limited**  
*(Incorporated in Bermuda with limited liability)*  
**(Stock Code: 296)**

## **CHANGE OF AUDITOR**

This announcement is made by Emperor Entertainment Hotel Limited (“**Company**”, together with its subsidiaries referred to as “**Group**”) pursuant to Rule 13.51(4) of the Rules Governing the Listing of Securities (“**Listing Rules**”) on The Stock Exchange of Hong Kong Limited (“**Stock Exchange**”).

The board of directors of the Company (“**Board**”) has reviewed the need for a change of auditor to enhance the Company’s corporate governance, having considered that Deloitte Touche Tohmatsu (“**Deloitte**”) has served as the auditor of the Company for over 20 years. Meanwhile, as part of the Group’s cost-effective measures, the Company obtained audit proposals from other professional accounting firms.

After reviewing all audit proposals, the Company could not reach a consensus with Deloitte on the audit fee in respect of the audit of the consolidated financial statements of the Group for the year ended 31 March 2026. The Company did not accept the audit fee proposed by Deloitte and Deloitte was aware that the Company was considering to appoint another auditor for the audit, therefore, Deloitte decided to resign as the auditor of the Company with effect from 9 April 2026.

The Board further announces that it has resolved, having regard to the recommendation from the audit committee of the Company (“**Audit Committee**”), to appoint Grant Thornton Hong Kong Limited (“**GT**”) as the new auditor of the Company with effect from 9 April 2026 to fill the casual vacancy and to hold office until the conclusion of the next annual general meeting of the Company. Given the long tenure of Deloitte as auditor of the Company, the Board is of the view that the change of auditor would enhance the Company’s corporate governance and is in the interest of the Company and the shareholders of the Company (“**Shareholders**”) as a whole.

The Audit Committee has considered a number of factors in assessing the appointment of GT as the auditor of the Company, including but not limited to (i) audit plan for the financial year ended 31 March 2026; (ii) its competence and capability, including its industry knowledge, audit experience and technical competence in handling audit work for companies listed on the Stock Exchange and its familiarity with the requirements under the Listing Rules, Hong Kong Standards on Auditing and HKFRS Accounting Standards; (iii) its independence and objectivity; (iv) its market reputation; (v) its resources and quality; (vi) the agreed audit fee is appropriate and commensurate with the scope and extent of audit work required and aligned with the Group’s focus on cost control; and (vii) the relevant guidance issued by the Accounting and Financial Reporting Council. Based on the above, the Audit Committee has concluded that GT is independent, competent and capable to perform a high-quality audit and is eligible and suitable to act as the auditor of the Company.

Deloitte has confirmed in writing that there are no matters in relation to the change of auditor that need to be brought to the attention of the Shareholders. The Board and the Audit Committee are not aware of any other disagreements or unresolved audit issues between the Company and Deloitte or other matters in relation to the change of auditor that need to be brought to the attention of the Shareholders.

As at the date of this announcement, Deloitte has not commenced any review or audit work on the consolidated financial statements of the Group for the year ended 31 March 2026. The Board believes that the change of auditor will not have any significant impact on the annual audit of the Group for the financial year ended 31 March 2026.

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

By order of the Board  
**Emperor Entertainment Hotel Limited**  
**Luk Siu Man, Semon**  
*Chairperson*

Hong Kong, 9 April 2026

As at the date of this announcement, the Board comprises:

*Non-executive Director:* Ms. Luk Siu Man, Semon (*Chairperson*)

*Executive Directors:* Mr. Yeung Ching Loong, Alexander (*Vice Chairman*)  
Ms. Fan Man Seung, Vanessa

*Independent Non-executive Directors:* Mr. Yeung Man Sun  
Mr. Chan Hon Piu  
Ms. Chan Sim Ling, Irene