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**Sirnaomics Ltd.**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 2257)**

**CHANGE OF AUDITOR**

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

References are made to the announcement of the Company dated July 8, 2024 in relation to the investigation into the potential loss of the Group’s investment in a fund due to the potential default by the issuer of a private debt in which the fund invested (the “**Matter**”). Unless otherwise stated, capitalized terms used in this announcement shall have the same meanings as those defined in the Announcement.

**RESIGNATION OF AUDITOR**

The board of directors of the Company (the “**Board**”) announces that the Company has received a letter of resignation dated December 13, 2024 from Deloitte Touche Tohmatsu (“**Deloitte**”) on the date of this announcement.

**Reasons for and circumstances leading to the resignation**

Deloitte refers to its letter to the audit committee of the Company (the “**Audit Committee**”) and the Board dated October 24, 2024 in relation to the Matter and its communication with the Company on October 31, 2024 regarding its proposed audit fee adjustment.

As of the date of letter of resignation, Deloitte understands from the Company that the investigation into the Matter has been ongoing for a period of time and all necessary investigative procedures have yet to be completed. That said, it is also understood that a draft investigation report has been made available to the Chairperson of the Investigation Committee in September 2024. On October 24, 2024, Deloitte wrote to the Audit Committee and the Board requesting, amongst other things, a copy of the draft investigation report.

As explained by Deloitte, it is the responsibility of Deloitte as auditor to fully understand the nature, investigative procedures and findings to date of the Matter, and to evaluate its impact on the nature, timing, and extent of its planned audit procedures for the audit of the consolidated financial statements of the Group for year ending December 31, 2024 (the “**2024 Audit**”). In addition, on October 31, 2024, Deloitte further notified the Company of a proposed fee increase due to its anticipation of additional audit work regarding the Matter. Despite Deloitte’s subsequent continuous communication with the Company following up on its requests set out in its letters of October 24, 2024 and October 31, 2024, as of the date of letter of resignation, Deloitte has received no tangible response from the Company.

Deloitte has concluded the inaction of the Company has caused its professional relationship untenable. In addition, the Company informed Deloitte that the Company decided to appoint another firm of auditor to replace Deloitte as auditor of the Company for the 2024 Audit as the Company and Deloitte cannot reach an agreement on the audit fee in respect of the 2024 Audit. After careful consideration, Deloitte has decided to tender its resignation as auditor of the Company.

Deloitte has confirmed in its letter of resignation to the Company that, saved as disclosed above, there are no other matters in relation to its resignation that need to be brought to the attention of the shareholders of the Company (the “**Shareholders**”). The Board and the Audit Committee have also confirmed that, save as disclosed above, there are no other disagreements between the Company and Deloitte and there are no other matters in relation to the resignation of Deloitte that need to be brought to the attention of the Shareholders.

As at the date of this announcement, Deloitte has not commenced any work on 2024 Audit. The Board therefore believes that the change of auditor will not have any material impact on the 2024 Audit.

The Board would like to take this opportunity to express its sincere gratitude to Deloitte for its professional services rendered to the Company during its tenure as the auditor.

## **APPOINTMENT OF AUDITOR**

The Board further announces that, with the recommendation from the Audit Committee, ZHONGHUI ANDA CPA Limited (“**Zhonghui Anda**”) has been appointed as the auditor of the Company with effect from December 13, 2024 to fill the casual vacancy following the resignation of Deloitte and to hold office until the conclusion of the next annual general meeting of the Company.

The Audit Committee has considered a number of factors in assessing the appointment of Zhonghui Anda as the auditor of the Company, including but not limited to (i) the audit proposal and audit fee of Zhonghui Anda; (ii) its experience and technical competence in providing audit work for companies listed on the Stock Exchange; (iii) its independence from the Group and objectivity; (iv) its resources and capabilities; and (v) the relevant guidance issued by The Accounting and Financial Reporting Council.

Based on the above, the Audit Committee has assessed and considered Zhonghui Anda is eligible and suitable to act as the auditor for the annual audit of the Company for the year ending December 31, 2024. The Board and the Audit Committee have reviewed the qualifications, competence and experience of Zhonghui Anda and consider that Zhonghui Anda meets the regulatory requirements and are of the view that the appointment of Zhonghui Anda as the auditor of the Company is in the interest of the Company and the Shareholders of the Company as a whole.

The Board expresses its warm welcome to Zhonghui Anda on its appointment as the new auditor of the Company.

The Company will keep the Shareholders and potential investors informed of any further material developments in connection with the Matter and the results of the Investigation conducted by the Investigation Committee by way of further announcement(s) as and when appropriate and in accordance with the Listing Rules.

By order of the Board  
**Sirnaomics Ltd.**  
**Yang (Patrick) Lu**  
*Chairman and Non-Executive Director*

Hong Kong, December 13, 2024

*As at the date of this announcement, the Board comprises Dr. Poon Hung Fai as executive Director, Dr. Yang Lu (alias Patrick Lu), Mr. Mincong Huang and Mr. Jiankang Zhang as non-executive Directors, and Dr. Cheung Hoi Yu, Ms. Monin Ung and Ms. Shing Mo Han, Yvonne (alias Mrs. Yvonne Law) as independent non-executive Directors.*