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Top Standard Corporation

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8510)

CHANGE OF AUDITOR

This announcement is made by the board of directors (the “**Board**”) of Top Standard Corporation (the “**Company**”, collectively 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**”).

The Board announces that Deloitte Touche Tohmatsu (“**Deloitte**”) has resigned as the auditor of the Company with effect from 26 April 2019 as the Company could not reach a consensus with Deloitte in respect of the audit fee of the Company for the financial year ended 31 March 2019.

Deloitte, in their letter of resignation, confirmed that there are no other circumstances connected with their resignation that should be brought to the attention of the shareholders (the “**Shareholders**”) of the Company.

The Board, with the recommendation from the audit and risk management committee of the Board (the “**Audit and Risk Management Committee**”), has resolved to appoint D & Partners CPA Limited as the auditor of the Company with effect from 26 April 2019 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.

Both the Board and the Audit and Risk Management Committee confirmed that there is no disagreement between the Company and Deloitte and there are no matters or circumstances in respect of the change of the auditor which should be brought to the attention of the Shareholders.

The Board further confirmed that Deloitte has not commenced any audit work on the financial statements of the Group for the financial year ended 31 March 2019. The Board believes that the change of auditor will not have any impact on the annual audit of the Company for the financial year ended 31 March 2019.

The Board would like to express its sincere gratitude to Deloitte for their professional services provided to the Company in the past years.

By the order of the Board
Top Standard Corporation
Chuk Stanley
Chairman and Executive Director

Hong Kong, 26 April 2019

As at the date of this announcement, the executive Directors are Mr. Chuk Stanley, Mr. Lam Ka Wong, Johnson and Mr. Chuk Kin Yuen, and the independent non-executive Directors are Ms. Chian Yat Ping, Mr. Yew Tak Yun, Paul and Mr. Chan Kwok Ki, Stephen.

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 enquires, 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 Company Announcements” page of the GEM website at www.hkexnews.hk for at least seven days from the date of its posting. This announcement will also be published on the website of the Company at topstandard.com.hk.