

**THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION**

**If you are in doubt** as to any aspect of this circular or as to the action to be taken, you should consult your stockbroker or other registered dealer in securities, bank manager, solicitor, accountant or other professional adviser.

**If you have sold or transferred** all your shares in **Merdeka Resources Holdings Limited**, you should at once hand this circular together with the accompanying form of proxy to the purchaser or transferee or to the bank, stockbroker or other agent through whom the sale or the transfer was effected for transmission to the purchaser or transferee.

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# **MERDEKA**

## **MERDEKA RESOURCES HOLDINGS LIMITED**

**(萬德資源集團有限公司\*)**

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

**(Stock Code: 8163)**

### **APPOINTMENT OF AUDITORS AND NOTICE OF EXTRAORDINARY GENERAL MEETING**

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A letter from the board of directors of the Company is set out on pages 2 to 4 of this circular.

A notice convening the EGM to be held on Friday, 11 January 2013 at 11:30 a.m. at Lily Room, 3/F., Ramada Hong Kong Hotel, 308 Des Voeux Road West, Hong Kong is set out on pages 5 to 6 of this circular.

Whether or not you intend to attend the EGM, you are requested to complete and return the enclosed form of proxy in accordance with the instructions printed thereon to the office of the Company's branch share registrar in Hong Kong, Tricor Tengis Limited, 26/F, Tesbury Centre, 28 Queen's Road East, Wanchai, Hong Kong, as soon as possible and in any event not less than 48 hours before the appointed time for holding the meeting or any adjournment thereof. Completion and return of the form of proxy will not preclude you from attending and voting in person at the EGM and any adjournment thereof (as the case may be) should you so wish and in such event, the instrument appointing a proxy shall be deemed to be revoked.

This circular will remain on the GEM website at <http://www.hkgem.com> on the "Latest Listed Company Information" page for at least seven days from the day of its publication and posting and will be published and remains on the website of the Company at <http://www.merdeka.com.hk>.

## CHARACTERISTICS OF GEM

GEM has been positioned as a market designed to accommodate companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration. The greater risk profile and other characteristics of GEM mean that it is a market more suited to professional and other sophisticated investors.

Given the emerging nature of companies listed on GEM, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

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## DEFINITIONS

*In this circular, the following expressions shall have the following meanings unless the context indicates otherwise:*

“Announcement”	the announcement of the Company dated 20 December 2012 in respect of, among other things, the proposed change of auditors
“Board”	the board of Directors
“Company”	Merdeka Resources Holdings Limited (Stock Code: 8163), a company incorporated in the Cayman Islands with limited liability, the Shares of which are listed on the GEM of the Stock Exchange
“Director(s)”	directors of the Company
“EGM”	the extraordinary general meeting of the Company to be convened for the purpose of approving, inter alia, the proposed appointment of Elite Partners as auditors of the Company
“GEM”	the Growth Enterprise Market of the Stock Exchange
“GEM Listing Rules”	the Rules Governing the Listing of Securities on the GEM
“Group”	the Company and its subsidiaries
“HK\$”	Hong Kong dollar, the currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the PRC
“PRC”	People’s Republic of China
“Share(s)”	ordinary share(s) of HK\$0.01 each in the Share capital of the Company
“Shareholder(s)”	Registered holder(s) of the Shares of the Company
“Stock Exchange”	The Stock Exchange of Hong Kong Limited

# MERDEKA

## MERDEKA RESOURCES HOLDINGS LIMITED

(萬德資源集團有限公司\*)

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8163)

*Executive Directors:*

Mr. Cheung Wai Yin, Wilson  
(Chairman and Chief Executive Officer)

Mr. Lau Chi Yan, Pierre  
Mr. Ma Hang Kon, Louis

*Non-executive Directors:*

Mr. Lam Kin Kau, Mark  
Ms. Yeung Mo Sheung, Ann  
Mr. Lau Ho Wai, Lucas

*Independent non-executive Directors:*

Mr. Wong Chi Man

*Registered Office:*

Cricket Square  
Hutchins Drive  
P.O. Box 2681  
Grand Cayman KY1-1111  
Cayman Islands  
British West Indies

*Head Office and Principal Place of Business:*

Room 1903A  
The Sun's Group Centre  
No 200 Gloucester Road  
Wanchai, Hong Kong

24 December 2012

To the Shareholders,

Dear Sir or Madam,

### APPOINTMENT OF AUDITORS AND NOTICE OF EXTRAORDINARY GENERAL MEETING

#### INTRODUCTION

Reference is made to the Announcement relating to the proposed appointment of Elite Partners CPA Limited (“Elite Partners”) as the auditors of the Company. The purpose of this circular is to provide you with information on the said proposed appointment and to give you notice of the EGM at which an ordinary resolution will be proposed to consider and, if thought fit, approve the proposed appointment of Elite Partners and to authorize the Board to determine their remuneration.

#### APPOINTMENT OF AUDITORS

Crowe Horwath (HK) CPA Limited (“Crowe Horwath”) has resigned as auditors of the Company with effect from 20 December 2012 as the Company and Crowe Horwath could not reach a consensus on the audit fees for the financial year ending 31 December 2012.

\* For identification purposes only

## LETTER FROM THE BOARD

The Board proposes, with the recommendation of its Audit Committee, to appoint Elite Partners as auditors of the Company to fill the casual vacancy occasioned by the resignation of Crowe Horwath. Pursuant to the articles of association of the Company, the Board shall convene the EGM for approving Elite Partners' appointment. Elite Partners shall hold office until the conclusion of the next annual general meeting of the Company.

Crowe Horwath has confirmed that there were no circumstances connected with its resignation which it considers should be brought to the attention of the Shareholders or creditors of the Company.

Both the Board and its Audit Committee confirm that there is no disagreement between the Company and Crowe Horwath and there are no circumstances in respect of the change of auditors which they consider should be brought to the attention of the Shareholders.

It is expected that the change of auditors will not affect the audit and release of the annual results of the Company for the financial year ending 31 December 2012.

### THE EGM

A notice convening the EGM to be held on Friday, 11 January 2013 at 11:30 a.m. at Lily Room, 3/F., Ramada Hong Kong Hotel, 308 Des Voeux Road West, Hong Kong is set out on pages 5 to 6 of this circular. A form of proxy for the EGM is enclosed with this circular. Whether or not you intend to attend the EGM, you are requested to complete and return the enclosed form of proxy in accordance with the instructions printed thereon to the office of the Company's branch share registrar in Tricor Tengis Limited at 26/F, Tesbury Centre, 28 Queen's Road East, Wanchai, Hong Kong, as soon as possible and in any event not less than 48 hours before the appointed time for holding the meeting or any adjournment thereof. Completion and return of the form of proxy will not preclude you from attending and voting in person at the EGM and any adjournment thereof (as the case may be) should you so wish and in such event, the instrument appointing a proxy shall be deemed to be revoked.

The EGM will be held to consider, and if thought fit, pass the requisite resolution to approve, inter alia, the appointment of Elite Partners as auditors of the Company and to authorize the Board to determine their remuneration.

To the best of the Directors' information and belief, no Shareholder has any material interest in the transactions contemplated thereunder. Therefore, no Shareholder is required to abstain from voting at the EGM in respect of the resolution to approve the same.

The resolution proposed to be approved at the EGM will be taken by poll and an announcement on the results of the EGM will be made by the Company thereafter.

## LETTER FROM THE BOARD

### RECOMMENDATION

The Directors are of the opinion that the proposed appointment of Elite Partners as auditors of the Company is in the interests of the Company and the Shareholders as a whole. Therefore, the Directors recommend the Shareholders to vote in favour of the resolution to be proposed at the EGM.

### RESPONSIBILITY STATEMENT

This circular, 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 circular 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 circular misleading.

By the Order of the Board  
**Merdeka Resources Holdings Limited**  
**Mr. Cheung Wai Yin, Wilson**  
*Chairman and Chief Executive Officer*

Hong Kong, 24 December 2012

# MERDEKA

## MERDEKA RESOURCES HOLDINGS LIMITED

(萬德資源集團有限公司\*)

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8163)

### NOTICE OF EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN that an extraordinary general meeting of Merdeka Resources Holdings Limited (the “Company”) will be held on Friday, 11 January 2013 at 11:30 a.m. at Lily Room, 3/F., Ramada Hong Kong Hotel, 308 Des Voeux Road West, Hong Kong for the purposes of considering and, if thought fit, passing the following resolution with or without amendments as ordinary resolution:

#### ORDINARY RESOLUTION

“To appoint Elite Partners CPA Limited as auditors of the Company and to authorize the board of directors to determine their remuneration.”

By Order of the Board  
**Merdeka Resources Holdings Limited**  
Mr. Cheung Wai Yin, Wilson  
*Chairman and Chief Executive Officer*

Hong Kong, 24 December 2012

*Head Office and Principal Place of Business:*  
Room 1903A,  
the Sun’s Group Centre,  
No 200 Gloucester Road,  
Wanchai,  
Hong Kong

*Registered Office:*  
Cricket Square,  
Hutchins Drive, P.O. Box 2681,  
Grand Cayman KY1-1111,  
Cayman Islands,  
British West Indies

*Notes:*

1. Where there are joint holders of any share any one of such joint holder may vote, either in person or by proxy, in respect of such share as if he were solely entitled thereto, but if more than one of such joint holders be present at any meeting the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders, and for this purpose seniority shall be determined by the order in which the names stand in the share register of the Company in respect of the joint holding. Several executors or administrators of a deceased member in whose name any share stands shall for the purposes of the Articles of Association of the Company be deemed joint holders thereof.

\* For identification purposes only



## NOTICE OF EGM

2. Any member entitled to attend and vote at a meeting of the Company shall be entitled to appoint another person as his proxy to attend and vote instead of him. A member who is the holder of two or more shares may appoint more than one proxy to represent him and vote on his behalf at a general meeting of the Company or at a class meeting. A proxy need not be a member. In addition, a proxy or proxies representing either a member who is an individual or a member which is a corporation shall be entitled to exercise the same powers on behalf of the member which he or they represent as such member could exercise.
3. Delivery of an instrument appointing a proxy shall not preclude a member of the Company from attending and voting in person at the meeting convened and in such event, the instrument appointing a proxy shall be deemed to be revoked.
4. The instrument appointing a proxy and the power of attorney or other authority (if any) under which it is signed, or a certified copy of such power or authority, shall be delivered to the branch share registrar of the Company in Hong Kong, Tricor Tengis Limited at 26th Floor, Tesbury Centre, 28 Queen's Road East, Hong Kong not less than 48 hours before the time appointed for holding the extraordinary general meeting or adjourned meeting.
5. All voting by the members at the Meeting shall be conducted by way of poll.