

**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 FRESH EXTRAORDINARY GENERAL MEETING**

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A letter from the board of directors of the Company is set out on pages 3 to 6 of this circular.

A notice convening the Fresh EGM to be held on Wednesday, 6 February 2013 at 11:00 a.m. at Lily Room, 3/F., Ramada Hong Kong Hotel, 308 Des Voeux Road West, Hong Kong is set out on pages 7 to 8 of this circular.

Whether or not you intend to attend the Fresh 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 Fresh 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:*

“Announcements”	the announcements of the Company dated 20 December 2012, 11 January 2013 and 15 January 2013 in respect of, among other things, the proposed change of auditors
“Board”	the board of Directors
“Circular”	the circular of the Company dated 24 December 2012 in relation to the appointment of auditors
“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 convened for the purpose of approving, inter alia, the proposed appointment of Elite Partners as auditors of the Company on 11 January 2013
“EGM Notice”	the notice of EGM dated 24 December 2012
“Fresh EGM”	the fresh 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
“HK\$”	Hong Kong dollar, the currency of Hong Kong
“Hong Kong”	the Hong Kong Special Administrative Region of the PRC
“Latest Practicable Date”	18 January 2013, being the latest practicable date for the purpose of ascertaining certain information included in this circular

## DEFINITIONS

“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 Director:*

Mr. Wong Chi Man

*Independent Non-executive Directors:*

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

*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 in Hong Kong:*

Units 5-6, 7th Floor  
Greenfield Tower  
Concordia Plaza  
1 Science Museum Road  
Tsim Sha Tsui  
Kowloon, Hong Kong

22 January 2013

*To the Shareholders,*

Dear Sir or Madam,

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

#### INTRODUCTION

Reference is made to the Announcements, the Circular and the EGM Notice relating to the proposed appointment of Elite Partners as the auditors of the Company. The purpose of this circular is to provide you with information on, including the reasons and benefits for, the said proposed appointment and to give you notice of the Fresh EGM at which an ordinary resolution will be proposed to consider and, if thought fit, approve the proposed appointment.

\* For identification purpose only

## LETTER FROM THE BOARD

### BACKGROUND

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.

The Board proposed, with the recommendation of its Audit Committee, in the announcement dated 20 December 2012 and the Circular to appoint Elite Partners CPA Limited (“**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 convened the EGM for, inter alia, approving Elite Partners’ appointment. However, at the EGM, the ordinary resolution set out in the EGM Notice was not passed by the Shareholders, the casual vacancy left by the resignation of Crowe Horwath was therefore not filled.

Accordingly, the audit and release of the annual results of the Company for the financial year ended 31 December 2012 may thus be affected if a successor is not appointed promptly to fill the casual vacancy of auditors of the Company.

### REASONS AND BENEFITS IN APPOINTING ELITE PARTNERS AS AUDITORS

Pursuant to the GEM Listing Rules, the Company must publish its annual results (Rule 18.49) and annual report (Rule 18.48A) and must send to the Shareholders its annual report (Rule 18.03) for the financial year ended 31 December 2012 not later than 31 March 2013, that is, three months after the date upon which the financial year ended.

In light of the limited time frame and in order to avoid the risk of delay in publication of the annual results and the annual report of the Company for the year ended 31 December 2012 and the despatch of such annual report, there may not be sufficient time for the Company to receive quotations from various audit firms and to interview each of them to select an appropriate one other than Elite Partners.

Elite Partners has been engaged by the Company as the reporting accountant of its very substantial acquisition in relation to the acquisition of 70% issued share capital of Ever Hero Group Limited and to give a report to be included in the relevant circular of the very substantial acquisition. As a result, Elite Partners is well verse with the Company’s background, financial figures and its businesses. It is expected that Elite Partners can take up the audit within a short time frame and in turn not to affect the audit and release of the annual results of the Company for the financial year ended 31 December 2012.

Furthermore, Elite Partners has in-depth knowledge and solid experience in audit and assurance services as well as listing matters. Their clientele includes companies listed in Hong Kong, at where, they are auditors for some of these listed companies. They are also appointed reporting accountants in mergers and acquisition transactions of these listed clients.

## LETTER FROM THE BOARD

### APPOINTMENT OF AUDITORS

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

### THE FRESH EGM

A notice convening the Fresh EGM to be held on Wednesday, 6 February 2013 at 11:00 a.m. at Lily Room, 3/F., Ramada Hong Kong Hotel, 308 Des Voeux Road West, Hong Kong is set out on pages 7 to 8 of this circular. A form of proxy for the Fresh EGM is enclosed with this circular. Whether or not you intend to attend the Fresh 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 Fresh 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 Fresh 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.

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 Fresh EGM in respect of the resolution to approve the same.

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

### 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 call for the support of the Shareholders to reconsider such proposed appointment and recommend the Shareholders to vote in favour of the resolution to be proposed at the Fresh EGM.



## LETTER FROM THE BOARD

### 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*

# 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 FRESH EXTRAORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN that a fresh extraordinary general meeting of Merdeka Resources Holdings Limited (the “**Company**”) will be held on Wednesday, 6 February 2013 at 11:00 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 the Order of the Board  
**Merdeka Resources Holdings Limited**  
**Mr. Cheung Wai Yin, Wilson**  
*Chairman and Chief Executive Officer*

Hong Kong, 22 January 2013

*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 in Hong Kong:*  
Units 5-6, 7th Floor  
Greenfield Tower  
Concordia Plaza  
1 Science Museum Road  
Tsim Sha Tsui  
Kowloon, Hong Kong

\* For identification purpose only

## NOTICE OF FRESH EGM

*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.
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, Wanchai, Hong Kong not less than 48 hours before the time appointed for holding the fresh extraordinary general meeting or adjourned meeting.
5. All voting by the members at the Meeting shall be conducted by way of poll.