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TOP STANDARD CORPORATION

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8510)

CLARIFICATION ANNOUNCEMENT

Reference is made to the announcement of Top Standard Corporation (the “Company”) dated 30 March 2021 in respect of annual results announcement for the nine months ended 31 December 2020 (the “Announcement”) and the annual report 2020 (for the nine months ended 31 December 2020) dated 30 March 2021 (the “Annual Report 2020”).

The Board hereby clarifies, on page 39 of the Announcement and page 38 of the Annual Report 2020, the last sentence in paragraph (i) under the heading “ACTION PLAN OF THE GROUP TO ADDRESS THE AUDIT MODIFICATION AND IMPACT OF THE AUDIT MODIFICATION ON THE COMPANY’S FINANCIAL POSITION” shall read as follows (with the correction underlined for easy reference):

“Subsequent to the reporting date, the Group planned to acquire a new catering operation to improve the profitability and cash flows of the Group.”

Save as disclosed above, all other information and content set out in the Announcement and the Annual Report 2020 remain unchanged and shall continue to be valid for all purposes. This supplemental announcement is supplemental to and should be read in conjunction with the Announcement and the Annual Report 2020.

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

Hong Kong, 13 April 2021

As at the date of this announcement, the executive Directors are Mr. Chuk Stanley and Mr. Ying Kan Man; and the independent non-executive Directors are Mr. Wong Ching Wan, Mr. Tang Chiu Ming, Jeremy and Mr. Yip Ki Chi, Luke.

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 enquiries, 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 (www.hkgem.com) on the for at least 7 days from the date of its posting. This announcement will also be published on the Company’s website at www.topstandard.com.hk.