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(Incorporated in Bermuda with limited liability)
(Stock Code: 8131)

CLARIFICATION ANNOUNCEMENT ANNUAL RESULTS FOR THE YEAR ENDED 30 NOVEMBER 2021

Reference is made to the annual results announcement for the year ended 30 November 2021 (the "2021 Annual Result Announcement") of abc Multiactive Limited (the "Company") dated 18 February 2022. Unless otherwise defined, terms used herein shall have the same meaning as defined in the 2021 Annual result Announcement.

The Company would like to clarify the 2021 Annual Result Announcement is agreed by auditor and provide additional information as below:

"The figures in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income, and the related notes thereto for the year ended 30 November 2021 as set out in the preliminary announcement have been agreed by the Group's auditors. HLB Hodgson Impey Cheng Limited, to the amounts set out in the Group's consolidated financial statements for the year. The work performed by HLB Hodgson Impey Cheng Limited in this respect did not constitutes an assurance engagement in accordance with Hong Kong Standards on Auditing. Hong Kong Standards on Review Engagements or Hong Kong Standards on Assurance Engagements issued by the Hong Kong Institute of Certificate Public Accountants and consequently no assurance has been expressed by HLB Hodgson Impey Cheng Limited on the preliminary announcement."

Save and except for the above, the contents of the 2021 Annual Result Announcement remain unchanged. The audited annual report of the Group will be published on or before 28 February 2022.

By order of the Board of abc Multiactive Limited Joseph Chi Ho HUI

Chairman

Hong Kong, 21 February 2022

^{*} For identification purposes only

As at the date of this announcement, the executive Directors are Mr. Joseph Chi Ho HUI, Ms. Clara Hiu Ling LAM and Mr. Ka Wing LAU; and the independent non-executive Directors are Mr. Kwong Sang LIU, Mr. Edwin Kim Ho WONG and Mr. William Keith JACOBSEN.

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 at www.hkgem.com for at least seven days from the day of its publication and on the Company's website at www.hklistco.com.