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abcmultiactive

abc Multiactive Limited

辰罡科技有限公司*

(Incorporated in Bermuda with limited liability)

(Stock Code: 8131)

POSITIVE PROFIT ALERT

This announcement is made by abc Multiactive Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) pursuant to Rule 17.10 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**GEM Listing Rules**”) and the Inside Information Provisions (as defined in the GEM Listing Rules) under Part XIVA of the Securities and Future Ordinance (Chapter 571 of the Laws of Hong Kong).

The board (the “**Board**”) of directors (the “**Directors**”) of the Company is pleased to inform the shareholders of the Company (the “**Shareholders**”) and potential investors that, based on the preliminary review of the unaudited consolidated management accounts of the Group for the year ended 30 November 2025 and the information currently available to the Board, the Group is expected to record a profit for the year attributable to the owners of the Company of approximately HK\$5.5 million for the year ended 30 November 2025, as compared to a loss attributable to the owners of the Company of approximately HK\$7.8 million for the year ended 30 November 2024.

The Board considered that, such expected changes in the unaudited consolidated profit attributable to the owners of the Company for the year ended 30 November 2025 was mainly attributable to (i) the increase in revenue recognised for the year ended 30 November 2025 to approximately HK\$42.8 million as compared to the year ended 30 November 2024, (ii) the fair value gain recognised for the year ended 30 November 2025 of approximately HK\$3.7 million as compared to fair value loss recognised for the year ended 30 November 2024, (iii) the reversal of expected credit losses recognised for the year ended 30 November 2025 of approximately HK\$0.8 million as compared to allowance for expected credit losses recognised for the year ended 30 November 2024, and (iv) gain on derecognition of promissory notes recognised for the year ended 30 November 2025 of approximately HK\$3.6 million.

The Board wishes to remind investors that the Group is still in the course of preparing and finalising the annual results of the Group for the year ended 30 November 2025. The information contained in this announcement is based solely on the preliminary review and assessment by the Board with reference to the information currently available to the Company, including the unaudited consolidated financial statements of the Group for the year ended 30 November 2025, which have not been audited or reviewed by the auditor or the audit committee of the Company and may be subject to adjustments based on further updated information and may differ from the information disclosed herein. Further details of the Group's actual financial results and performance will be disclosed in the annual results announcement of the Company for the year ended 30 November 2025 which is expected to be published on 27 February 2026 in accordance with the GEM Listing Rules.

Shareholders and potential investors of the Company are advised to exercise caution when dealing in the securities of the Company.

By order of the Board
abc Multiactive Limited
Huang Jinzhao
Executive Director

Hong Kong, 26 February 2026

As at the date of this announcement, the executive Director is Mr. Jinzhao HUANG; and the independent non-executive Directors are Mr. Wai Hing CHAU, Mr. Hoi Yuen NG and Ms. Ouyang CAI.

*This announcement, for which the directors of the Company collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) 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 Listed Company Information” page of the Stock Exchange’s website at www.hkexnews.hk for at least 7 days from the day of its publication and the website of the Company at www.hklistco.com.

* For identification purposes only