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LUK HING ENTERTAINMENT GROUP

LUK HING ENTERTAINMENT GROUP HOLDINGS LIMITED
陸慶娛樂集團控股有限公司
(Incorporated in the Cayman Islands with limited liability)
(Stock code: 8052)

(I) RESUMPTION GUIDANCE; (II) SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO DELAY IN PUBLICATION OF THE 2025 ANNUAL RESULTS AND DELAY IN DESPATCH OF THE 2025 ANNUAL REPORT; AND (III) CONTINUED SUSPENSION OF TRADING

This announcement is made by Luk Hing Entertainment Group Holdings Limited (the "**Company**") pursuant to Rule 17.10 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") (the "**GEM Listing Rules**") and the Inside Information Provisions (as defined in the GEM Listing Rules) under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

References are made to the announcements (the "**Announcements**") of the Company (i) dated 20 and 31 March 2026 in relation to the delay in publication of 2025 Annual Results and 2025 Annual Report; and (ii) dated 14 July 2025 in relation to proposed issue of convertible bonds by Betula Profit Holdings Limited, a 69%-owned subsidiary of the Company. Unless otherwise defined herein, capitalized terms used in this announcement shall have the same meaning as those defined in the Announcements.

RESUMPTION GUIDANCE

On 7 May 2026, the Company received a letter from the Stock Exchange (the "**Letter**") setting out the guidance for the resumption of trading in the Shares on the Stock Exchange (the "**Resumption Guidance**"). Pursuant to the Resumption Guidance, the Company shall:

(i) publish all outstanding financial results required under the GEM Listing Rules and address any audit modification;

(ii) demonstrate the Company's compliance with GEM Rule 17.26; and

(iii) inform the market of all material information for the Company's shareholders and other investors to appraise the Company's position.

The Letter also states that the Company must meet all resumption guidance, remedy the issues causing its trading suspension and fully comply with the GEM Listing Rules to the Stock Exchange's satisfaction before trading in its securities is allowed to resume. For this purpose, the Company has the primary responsibility to devise its action plan for resumption. Whilst the Company may seek the Stock Exchange's guidance on its resumption plan, its resumption plan is not subject to the Stock Exchange's prior approval before implementation. The Stock Exchange also indicated that it may modify or supplement the Resumption Guidance if the Company's situation changes.

Further guidance

Under Rule 9.14A(1) of the GEM Listing Rules, the Stock Exchange may cancel the listing of any securities that have been suspended from trading for a continuous period of 12 months. In the case of the Company, the 12-month period expires on 31 March 2027. If the Company fails to remedy the issues causing its trading suspension, fulfil the Resumption Guidance and fully comply with the GEM Listing Rules to the Stock Exchange's satisfaction and resume trading in its Shares by 31 March 2027, the Listing Division will recommend the GEM Listing Committee to proceed with the cancellation of the Company's listing. Under Rules 9.01, 9.04, 9.14 and 9.15 of the GEM Listing Rules, the Stock Exchange also has the right to impose a shorter specific remedial period or to cancel the listing of the Company immediately, where appropriate.

The Resumption Guidance further stated that the Company must also comply with the GEM Listing Rules and all applicable laws and regulations in Hong Kong and its place of incorporation before resumption.

While trading is suspended, the Company is also reminded of its obligations under the Listing Rules including, but not limited to, the following:

(a) keep the duration of any trading suspension to the shortest possible period as required under GEM Listing Rule 9.09;

(b) comply with its continuing obligations under the GEM Listing Rules at all times, for example, those applying to notifiable and/or connected transactions under Chapters 19 and 20 of the GEM Listing Rules and publication of periodic financial results and reports and, if they are not available, management accounts under Chapter 18 of the GEM Listing Rules;

(c) announce inside information required to be disclosed under Part XIVA of the Securities and Futures Ordinance; and

(d) announce quarterly updates on its developments under GEM Listing Rule 17.26A including, among other relevant matters:

    (i) its business operations;

(ii) its resumption plan with details of actions that it has taken and intends to take to remedy the issues causing its trading suspension, fulfill the resumption guidance and fully comply with the GEM Listing Rules and resume trading. The resumption plan should be accompanied with a clear timeframe in respect of each stage of work under the plan with a view that the resumption guidance can be fulfilled and trading can resume as soon as practicable and, in any event before the 12-month period expires;

(iii) the progress of implementing its resumption plan; and

(iv) details of any material change to the resumption plan and, in the case of delay, the reasons and impact of such delay.

The Company must announce the first quarterly update on or before 30 June 2026 and every 3 months from that date until resumption or cancellation of listing (whichever is earlier).

The Resumption Guidance further stated that it is the Company's primary responsibility to devise its own resumption plan with a timetable setting out the actions that it considers appropriate to fulfil the resumption guidance and comply with the GEM Listing Rules, work according to the plan, and announce quarterly updates. Whilst the Company may seek the Stock Exchange's guidance on its resumption plan, its resumption plan is not subject to the Stock Exchange's prior approval before implementation.

When the Company considers that it has fulfilled the resumption guidance, remedied the issues causing its trading suspension and fully complied with the GEM Listing Rules, it should request the Stock Exchange's confirmation that this is the case and provide the Stock Exchange with sufficient supporting information for assessment.

The Company is taking appropriate steps to resolve the issues causing its trading suspension and to fully comply with the GEM Listing Rules to the Stock Exchange's satisfaction, and will seek to resume trading in its shares as soon as possible.

SUPPLEMENTAL ANNOUNCEMENT IN RELATION TO DELAY IN PUBLICATION OF THE 2025 ANNUAL RESULTS AND DELAY IN DESPATCH OF THE 2025 ANNUAL REPORT

The Company would like to provide additional information on delay in publication of the 2025 Annual Results and delay in despatch of the 2025 Annual Report as follows.

As stated in the announcement of the Company dated 31 March 2026, the 2025 Annual Results will be published in early June 2026, subject to the completion of all audit work as the auditor thinks necessary. The Board hereby announces that due to additional time is required to complete the necessary audit work, it is expected that the 2025 Annual Results will be published upon completion of the audit process after the 2025 Annual Results have been finalised and agreed by the auditors of the Company as soon as practicable, by early August 2026.

CONTINUED SUSPENSION OF TRADING

At the request of the Company, trading in the shares of the Company on the Stock Exchange has been suspended with from 9:00 a.m. on Wednesday, 1 April 2026 and will continue to be suspended until further notice. Further announcement(s) will be made by the Company as and when appropriate and in accordance with the requirements of the GEM Listing Rules to keep its shareholders and potential investors informed of the latest progress in complying with the Resumption Guidance.

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

By order of the Board
Luk Hing Entertainment Group Holdings Limited
Choi Siu Kit
Executive Director

Hong Kong, 12 May 2026

As at the date of this announcement, the executive Directors are Mr. Choi Siu Kit and Mr. Ying Kan Man; and the independent non-executive Directors are Ms. Tse Mei Ling, Mr. Lynch Stephen Joseph Chor and Ms. Woo Man Hung.

This announcement, for which all the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on the GEM of 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 Stock Exchange's website at www.hkexnews.hk, in the case of the announcement, on the "Latest Listed Company Information" page of the GEM for 7 days from the day of its posting. This announcement will also be published on the Company's website at www.lukhing.com.