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MAN KING HOLDINGS LIMITED

萬景控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 2193)

SUPPLEMENTAL ANNOUNCEMENT TO ANNUAL RESULTS FOR THE YEAR ENDED 31 MARCH 2021

Reference is made to the announcement dated 21 June 2021 of Man King Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) in relation to the preliminary results of the Group for the year ended 31 March 2021 (the “**2021 Annual Results Announcement**”). Unless otherwise stated, capitalised terms used herein shall have the same meanings as those defined in the 2021 Annual Results Announcement.

The Board of Directors (the “**Board**”) is pleased to announce that the audit of the consolidated financial statements of the Group for the year ended 31 March 2021 has been completed which have been approved by the Board. The consolidated results contained in the 2021 Annual Results Announcement remain unchanged.

In addition to the information disclosed in the 2021 Annual Results Announcement, the Company would like to provide the following supplemental information in relation to the restatement of consolidated statement of cash flows for the year ended 31 March 2020.

The Group has investment in an associate principally engaged in the provision of bareboat charter hire services and coal transshipment services. During the year ended 31 March 2020, the Group made a payment for investment in the associate of HK\$29,020,000 which has been presented as changes in creditors and accrued charges within the net cash used in operating activities. In accordance with HKAS 7 “Cash flow statements”, such payment for investment in an associate should be classified as investing activities. Accordingly, a restatement is made on the consolidated statement of cash flows for the year ended 31 March 2020 to reclassify such payment from operating activities to investing activities. As a result, net cash used in operating activities of HK\$26,021,000 as previously stated for the year ended 31 March 2020 has been restated as net cash generated from operating activities of HK\$2,999,000, while net cash used in investing activities of HK\$16,744,000 as previously stated has been restated to HK\$45,764,000.

The above restatement has no impact on the consolidated statement of financial position as at 31 March 2020 or consolidated statement of profit or loss and other comprehensive income for the year ended 31 March 2020.

The above supplemental information does not affect information contained in the 2021 Annual Results Announcement and all information in the 2021 Annual Results Announcement remains unchanged.

By order of the Board
Man King Holdings Limited
Lo Yuen Cheong
Chairman and Executive Director

Hong Kong, 30 June 2021

As at the date of this announcement, the Board comprises Mr. Lo Yuen Cheong, Mr. Lo Yick Cheong, as executive Directors; Ms. Chan Wai Ying as non-executive Director; and Mr. Leung Wai Tat Henry, Prof. Lo Man Chi, Ms. Chau Wai Yung as independent non-executive Directors.