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JUSTIN ALLEN HOLDINGS LIMITED

捷隆控股有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 01425)

**SUPPLEMENTAL ANNOUNCEMENT ON AUDITED ANNUAL RESULTS FOR
THE YEAR ENDED 31 DECEMBER 2021**

Reference is made to (1) the announcement of Justin Allen Holdings Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) dated 30 March 2022 in relation to the unaudited annual results for the year ended 31 December 2021 (the “**2021 Unaudited Annual Results Announcement**”); and (2) the announcement of the Company dated 29 April 2022 in related to the audited annual results announcement for the year ended 31 December 2021 (the “**2021 Audited Annual Results Announcement**”). Terms used herein shall have the same meanings as those defined in the 2021 Unaudited Annual Results Announcement and the 2021 Audited Annual Results Announcement unless context requires otherwise.

The Company would like to supplement the following information in related to the 2021 Audited Annual Results Announcement:

	Figures disclosed in the 2021 Unaudited Annual Results Announcement 2021 HK\$'000 (Unaudited)	Figures disclosed in the 2021 Audited Annual Results Announcement 2021 HK\$'000 (Audited)	Change HK\$'000	Notes
Extract from the Consolidated Statement of Profit or Loss and Other Comprehensive Income				
Total comprehensive income for the year attributable to:				
Owners of the Company	165,872	165,871	(1)	(i)
Non-controlling interests	706	707	1	(i)
Net change			-	

Extract from Note 12: Trade and Other Receivables

Aged analysis of trade receivables net of allowance for expected credit losses

0-30 days	25,915	25,799	(116)	(ii)
31-60 days	11,204	11,225	21	(ii)
61-90 days	417	512	95	(ii)
Over 90 days	26	26	-	(ii)
Net change			<u>-</u>	

Notes:

- (i) The change represents a rounding realignment upon the finalization of the movement of other comprehensive income.
- (ii) The change represents re-categorisation of aged analysis of trade receivables due to immaterial mismatch of time-bands in allowance for expected credit losses for certain debtors.

Save as disclosed above, the annual results of the Group for the year ended 31 December 2021 contained in the 2021 Unaudited Annual Results Announcement and the 2021 Audited Results Announcement remain unchanged.

By order of the Board
Justin Allen Holdings Limited
Tam Kwok Pui
Chairman

Hong Kong, 3 May 2022

As at the date of this announcement, the Board comprises three executive directors of the Company, namely, Mr. Tam Kwok Pui, Ms. Yeung Suk Foon Paulina and Mr. So Lie Mo Raymond, and three independent non-executive directors of the Company, namely, Mr. Lui Ho Ming Paul, Mr. Woo Chun Fai and Mr. Mak King Sau.