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Link Holdings Limited

華星控股有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8237)

DELAY IN PUBLICATION OF AUDITED ANNUAL RESULTS ANNOUNCEMENT AND DESPATCH OF ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

This announcement is made by Link Holdings Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) pursuant to Rule 17.10 of the Rules Governing the Listing of Securities (the “**GEM Listing Rules**”) on GEM of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) and the Inside Information Provisions under Part XIVA of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong).

DELAY IN PUBLICATION OF AUDITED ANNUAL RESULTS ANNOUNCEMENT AND DESPATCH OF ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Under Rules 18.48A and 18.49 of the GEM Listing Rules, the Company is required to publish the announcement in relation to the preliminary audited annual results of the Group for the year ended 31 December 2022 (the “**2022 Audited Annual Results**”) and despatch its annual report for the year ended 31 December 2022 (the “**2022 Annual Report**”) to the shareholders of the Company (the “**Shareholders**”) on a date no later than three months after the end of the financial year of the Company, i.e. on or before 31 March 2023.

Given the tight cash flow of the Company, it has not yet fully settled the outstanding audit fee in respect of the audit work performed by the auditors of the Company (the “**Auditors**”) for the year ended 31 December 2021, and thus, the Company is unable to engage the Auditors to commence the audit work for the year ended 31 December 2022 (the “**2022 Audit Engagement**”), pending the full settlement of the outstanding audit fee and the payment of deposit for the audit fee under the 2022 Audit Engagement. In the premises, the Company expects that it will not be able to publish the 2022 Audited Annual Results and despatch the 2022 Annual Report on or before 31 March 2023 in compliance with Rules 18.48A and 18.49 of the GEM Listing Rules.

The Company is currently taking its best effort to resolve the payment issue with the Auditors. Thereafter, the Company will work with the Auditors closely to negotiate for the 2022 Audit Engagement and commence the relevant audit work as soon as practicable. The Company currently expects that the 2022 Audited Annual Results and the 2022 Annual Report will be published and despatched respectively by the end of May 2023.

Pursuant to Rule 17.49A of the GEM Listing Rules, the Stock Exchange will normally require suspension of trading in an issuer's securities if an issuer fails to publish periodic financial information in accordance with the GEM Listing Rules, and the suspension will normally remain in force until the issuer publishes an announcement containing the requisite financial information. Accordingly, trading in the shares of the Company on the Stock Exchange is currently expected to be suspended with effect from 9:00 a.m. on 3 April 2023 until the publication of the announcement in relation to the 2022 Audited Annual Results and the 2022 Annual Report by the Company.

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

By order of the Board
Link Holdings Limited
Datuk Siew Pek Tho
Executive Director

Hong Kong, 23 March 2023

As at the date of this announcement, the executive Director is Datuk Siew Pek Tho; and the independent non-executive Directors are Mr. Thng Bock Cheng John, Mr. Chan So Kuen and Mr. Simon Luk.

This announcement, for which the Directors 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 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 website of the Stock Exchange at <https://www.hkexnews.hk> for at least 7 days from the date of its posting and on the website of the Company at www.irasia.com/listco/hk/linkholdings.

* *For identification purpose only*