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MS CONCEPT LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8447)

POSITIVE PROFIT ALERT

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

After preliminary review of the unaudited consolidated management accounts of the Group for the year ended 31 March 2026 (the "**Year**") and assessment of the information currently available, the board (the "**Board**") of directors (the "**Directors**") of the Company wishes to inform the shareholders of the Company (the "**Shareholders**") and potential investors that the Group is expected to record an unaudited consolidated profit for the Year in the range of HK$4.0 million to HK$4.5 million as compared to the consolidated loss of HK$17.2 million for the corresponding period in last year. To the best of the Directors' knowledge, information and belief having made reasonable enquiries, the unaudited consolidated profit for the Year was mainly attributable to the increase in the number of customer visits to our buffet restaurants during the Year as compared to corresponding period in last year under the promotion and campaigns with marketing platforms. Due to the business nature of buffet restaurants, the increase in number of customer visits would lower the average food costs per customer and thus increase the gross profit margin of our buffet restaurants. In addition, the Group had streamlined its operations by closing underperforming restaurants in recent year so as to reduce losses.

As the Company is still in the process of finalizing the audited consolidated results of the Group for the Year, the information contained in this announcement is only a preliminary assessment by the Board based on the unaudited consolidated management accounts of the Group, and is not based on any data or information which is finalized or reviewed by the audit committee of the Company. Actual financial results of the Group may be different from what is disclosed in this announcement. Shareholders and potential investors are advised to read carefully the announcement of the Company in relation to the results of the Group for the Year which is expected to be published after the Board meeting to be held on Tuesday, 30 June 2026.

Shareholders and potential investors should exercise caution when dealing in the securities of the Company.

By Order of the Board
MS Concept Limited
Kwong Tai Wah
Chairman and Executive Director

Hong Kong, 26 June 2026

As at the date of this announcement, the executive Directors are Mr. Kwong Tai Wah (Chairman and Chief Executive Officer), Ms. Kwong Man Yui (Vice Chairlady) and Mr. Lam On Fai; and the independent non-executive Directors are Mr. Lai Ming Fai Desmond, Dr. Cheng Lee Lung and Mr. Kwok Yiu Chung.

This announcement, for which the Directors collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules 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 "Listed Company Information" page of the website of the Stock Exchange (www.hkexnews.hk) for at least seven days from the date of its publication. This announcement will also be published on the website of the Company (www.mrsteak.com.hk).

In the case of inconsistency, the English text of this announcement shall prevail over the Chinese text.