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CHINA STAR ENTERTAINMENT LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 326)

DELAY IN DESPATCH OF CIRCULAR

An application has been made to the Stock Exchange by the Company for a waiver from strict compliance with Rule 14.38 of the Listing Rules by extending the despatch date of the Circular to no later than 26th October, 2007.

Reference is made to the announcement of China Star Entertainment Limited (the “Company”) dated 30th August, 2007 (the “Announcement”) in relation to, inter alia, the acquisition of a 51% equity interest in Best Mind and/or the call option to acquire the remaining 49% equity interest in Best Mind, which constitute a very substantial acquisition for the Company under the Listing Rules. Terms used herein shall have the same meanings as defined in the Announcement unless defined otherwise.

As stated in the Announcement, a circular (the “Circular”) containing, among other things, the details of the Acquisition, the Call Option and measures for addressing money laundering in relation to Ocho’s junket business together with a notice convening the SGM will be despatched to Shareholders as soon as practicable in accordance with the Listing Rules.

Pursuant to Rule 14.38 of the Listing Rules, the Company is required to send the Circular to Shareholders within 21 days after publication of the Announcement (ie. 21st September, 2007). However, given that additional time is required for the auditors of the Company to prepare the accountants’ report on Best Mind which is currently conducted at a preliminary stage and expected to require at least a further four weeks and to prepare the pro forma financial information on the enlarged group thereafter, and for the Company to review such financial statements following their finalisation, an application has been made to the Stock Exchange by the Company for a waiver from strict compliance with Rule 14.38 of the Listing Rules by extending the despatch date of the Circular to no later than 26th October, 2007.

Shareholders and potential investors of the Company should note that the Acquisition may or may not proceed. Shareholders and potential investors of the Company are advised to exercise caution when dealing in the Shares.

By Order of the Board
China Star Entertainment Limited
Heung Wah Keung
Chairman

Hong Kong, 21st September, 2007

As at the date of this announcement, the executive Directors of the Company are Mr. Heung Wah Keung, Ms. Chen Ming Yin, Tiffany and Ms. Li Yuk Sheung and the independent non-executive Directors are Mr. Hung Cho Sing, Mr. Ho Wai Chi, Paul and Mr. Leung Hok Man.

Please also refer to the published version of this announcement in The Standard.