



Third Quarter Financial Statements Announcement for the Period Ended 30-Sep-2016

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No.1(a) A consolidated statement of comprehensive income (for the group) together with a comparative statement for the corresponding period of the immediately preceding financial period.

	Group			Group		
	3rd Quarter Ended		Change	YTD		Change
	30-Sep-16	30-Sep-15		30-Sep-16	30-Sep-15	
	S\$ '000	S\$ '000	%	\$ '000	\$ '000	%
Continuing operations						
Revenue	7,989	5,854	36%	15,855	11,969	32%
Cost of sales	(7,899)	(5,410)	46%	(15,133)	(11,034)	37%
Gross profit	90	444	-80%	722	935	3%
Other income	36	254	-86%	173	368	-53%
Selling & Distribution costs	(497)	(80)	521%	(1,292)	(585)	121%
Administrative expenses	(546)	(543)	1%	(1,735)	(2,201)	-21%
Other expenses	(87)	(56)	55%	(345)	(119)	190%
Finance costs	-	(1)	-100%	(1)	(10)	-90%
(Loss)/profit before income tax	(1,004)	18	n.m	(2,478)	(1,612)	54%
Income tax expense	-	-		-	-	
(Loss)/profit from continuing operations for the period, net of income tax	(1,004)	18	n.m	(2,478)	(1,612)	54%
Discontinued operations						
(Loss)/profit from discontinued operations for the period, net of income tax*	(577)	204	n.m	(1,497)	1,974	n.m
Total (loss)/profit for the period	(1,581)	222	n.m	(3,975)	362	n.m
Other comprehensive income :						
Exchange difference on translating foreign operations	99	601	-84%	(322)	970	n.m
Total comprehensive (loss)/income for the period	(1,482)	823	n.m	(4,297)	1,332	n.m
EBITDA	(1,533)	419	n.m	(3,667)	1,263	n.m
Profit /(loss) for the period included the following						
Depreciation of property, plant & equipment	(20)	(154)		(226)	(641)	
Interest expenses	(29)	(42)		(61)	(139)	
Income tax refund/(expenses)	1	(1)		(21)	(121)	
One-off expenses:						
-In relation to requisitioning shareholders case	-	(98)		-	(98)	
-In relation to proposed joint ventures in Harvest Season	-	(23)		-	(51)	
-In relation to brand consultant	-	(50)		-	(100)	
-In relation to investment in Harvest Season	(84)	-		-	-	
-In to dehy disposal	(42)	-		-	-	
Other income included:						
- Government grant	21	-		81	14	
- Dividend income	9	-		70	-	
- Interest income	-	-		4	1	
- Disposal of scrap material	-	-		-	12	
- Franchise income	6	6		18	18	
- Net gain on foreign exchange	-	248		-	323	
	36	254		173	368	

No.1(b)(i) Statements of financial position as at :

	Group		Company	
	As at 30-Sep-16	As at 31-Dec-15	As at 30-Sep-16	As at 31-Dec-15
	\$'000	\$'000	\$'000	\$'000
ASSETS				
Non-current assets				
Subsidiaries	-	-	20,718	13,834
Property, plant and equipment	214	4,146	-	-
Total non-current assets	214	4,146	20,718	13,834
Current assets				
Cash and cash equivalents	3,619	5,290	129	390
Held-for-trading financial asset	-	52	-	-
Trade receivables	7,817	9,246	-	-
Other receivables and prepayments	1,281	542	239	187
Property, plant & equipment held-for-sales	-	-	-	-
Inventories	698	539	-	-
	13,415	15,669	368	577
Non-current assets held-for-sales	3,614	-	-	-
Total current assets	17,029	15,669	368	577
Total assets	17,243	19,815	21,086	14,411
Equity attributable to equity holders of the Company				
Share capital	124,508	124,508	124,508	124,508
Capital reserve	944	944	-	-
Capital reduction reserve	18,384	18,384	18,384	18,384
Foreign currency translation reserve	2,271	2,593	-	-
Asset revaluation reserve	2,510	2,510	-	-
General reserve	2,201	2,201	-	-
Accumulated losses	(143,922)	(139,947)	(126,755)	(137,341)
Total equity	6,896	11,193	16,137	5,551
Current liabilities				
Bank loan - secured	2,047	632	-	-
Trade payables	3,440	1,477	-	-
Other payables	4,738	6,513	1,963	3,062
Amount owing to subsidiary	-	-	2,986	5,798
Finance leases obligation	122	-	-	-
Total current liabilities	10,347	8,622	4,949	8,860
Total liabilities	10,347	8,622	4,949	8,860
Total liabilities and equity	17,243	19,815	21,086	14,411

No.1(b)(ii) Aggregate amount of group's borrowings and debt securities.**Amount repayable in one year or less, or on demand**

(\$ '000)

	As At 30-Sep-16		As At 31-Dec-15	
	Secured	Unsecured	Secured	Unsecured
Bank loans	2,047	-	632	-

Details of any collateral

In April 2016, the Group's subsidiary in People's Republic of China ("PRC"), Taian FHTK Foodstuffs Co Ltd (Taian FHTK") obtained a RMB 10 million loan facility from the Communication Bank of China ("CBC"). The loan facility is secured by mortgages on leasehold properties of Taian FHTK.

No.1(c) A consolidated statement of cash flows (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial.

	Group		Group	
	3rd Quarter Ended		YTD	
	30-Sep-16	30-Sep-15	30-Sep-16	30-Sep-15
	\$'000	\$'000	\$'000	\$'000
Operating activities				
(Loss)/profit before income tax from continuing operations	(1,004)	18	(2,478)	(1,612)
(Loss)/profit from discontinued operations before tax	(577)	205	(1,476)	2,095
Adjustments for:				
Interest expense	29	42	61	139
Interest income	-	-	(4)	(1)
Dividend income	(9)	-	(70)	-
Depreciation	20	154	226	641
Loss on disposal of equipments	-	1	-	1
Operating (loss)/profit before working capital changes	(1,541)	420	(3,741)	1,263
Change in working capital:				
Trade and other receivables	(1,962)	(1,500)	690	(1,581)
Inventories	43	2,882	(159)	5,712
Trade and other payables	2,114	611	188	(4,032)
Cash (used in)/generated from operations	(1,346)	2,413	(3,022)	1,362
Income tax refund/(paid)	1	(564)	(21)	(684)
Net cash (used in)/generated from operating activities	(1,345)	1,849	(3,043)	678
Investing activities				
Interest received	-	-	4	1
Dividend received	9	-	70	-
Purchase of property, plant and equipment	(1)	(222)	(21)	(422)
Proceeds from disposal of held-for-trading financial asset	49	-	52	-
Net cash generated from/(used in) investing activities	57	(222)	105	(421)
Financing activities				
Interest paid	(29)	(42)	(61)	(139)
Finance Lease	(3)	-	(6)	-
Proceed from bank loan	-	-	2,047	896
Repayment of bank loan	-	(1,360)	(632)	(1,428)
Cash (used in)/generated from financing activities	(32)	(1,402)	1,348	(671)
Net (decrease)/increase in cash and cash equivalents	(1,320)	225	(1,590)	(414)
Cash and cash equivalents at beginning of the period	4,850	2,369	5,290	2,703
Effect of exchange rate fluctuations on cash and cash equivalents	89	618	(81)	923
Cash and cash equivalents at end of of the period	3,619	3,212	3,619	3,212

No. 1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial period.

	Share capital \$ '000	Capital reserve \$ '000	Capital reduction reserve \$ '000	Foreign currency translation reserve \$ '000	Revaluation reserve \$ '000	General reserve \$ '000	Accumulated (losses) \$ '000	Total equity \$ '000
GROUP								
Bal at 01/01/2016	124,508	944	18,384	2,593	2,510	2,201	(139,947)	11,193
Loss for the period	-	-	-	-	-	-	(1,477)	(1,477)
<u>Other comprehensive loss</u>								
Currency translation difference arising from consolidation	-	-	-	(330)	-	-	-	(330)
Total comprehensive loss for the period	-	-	-	(330)	-	-	(1,477)	(1,807)
Bal at 31/03/2016	124,508	944	18,384	2,263	2,510	2,201	(141,424)	9,386
Loss for the period	-	-	-	-	-	-	(917)	(917)
<u>Other comprehensive loss</u>								
Currency translation difference arising from consolidation	-	-	-	(91)	-	-	-	(91)
Total comprehensive loss for the period	-	-	-	(91)	-	-	(917)	(1,008)
Bal at 30/06/2016	124,508	944	18,384	2,172	2,510	2,201	(142,341)	8,378
Loss for the period	-	-	-	-	-	-	(1,581)	(1,581)
<u>Other comprehensive loss</u>								
Currency translation difference arising from consolidation	-	-	-	99	-	-	-	99
Total comprehensive loss for the period	-	-	-	99	-	-	(1,581)	(1,482)
Bal at 30/09/2016	124,508	944	18,384	2,271	2,510	2,201	(143,922)	6,896
COMPANY								
Bal at 01/01/2016	124,508	-	18,384	-	-	-	(137,341)	5,551
Total comprehensive loss for the period	-	-	-	-	-	-	(553)	(553)
Bal at 31/03/2016	124,508	-	18,384	-	-	-	(137,894)	4,998
Total comprehensive loss for the period	-	-	-	-	-	-	(328)	(328)
Bal at 30/06/2016	124,508	-	18,384	-	-	-	(138,222)	4,670
Total comprehensive income for the period	-	-	-	-	-	-	11,467	11,467
Bal at 30/09/2016	124,508	-	18,384	-	-	-	(126,755)	16,137

	Share capital \$ '000	Capital reserve \$ '000	Capital reduction reserve \$ '000	Foreign currency translation reserve \$ '000	Revaluation reserve \$ '000	General reserve \$ '000	Accumulated (losses) \$ '000	Total equity \$ '000
GROUP								
Bal at 01/01/2015	124,508	944	18,384	1,971	2,510	2,201	(137,846)	12,672
Profit for the period	-	-	-	-	-	-	74	74
<u>Other comprehensive income</u>								
Currency translation difference arising from consolidation	-	-	-	455	-	-	-	455
Total comprehensive income for the period	-	-	-	455	-	-	74	529
Bal at 31/03/2015	124,508	944	18,384	2,426	2,510	2,201	(137,772)	13,201
Profit for the period	-	-	-	-	-	-	66	66
<u>Other comprehensive loss</u>								
Currency translation difference arising from consolidation	-	-	-	(86)	-	-	-	(86)
Total comprehensive loss for the period	-	-	-	(86)	-	-	66	(20)
Bal at 30/06/2015	124,508	944	18,384	2,340	2,510	2,201	(137,706)	13,181
Loss for the period	-	-	-	-	-	-	222	222
<u>Other comprehensive loss</u>								
Currency translation difference arising from consolidation	-	-	-	601	-	-	-	601
Total comprehensive income for the period	-	-	-	601	-	-	222	823
Bal at 30/09/2015	124,508	944	18,384	2,941	2,510	2,201	(137,484)	14,004
COMPANY								
Bal at 01/01/2015	124,508	-	18,384	-	-	-	(127,401)	15,491
Total comprehensive income for the period	-	-	-	-	-	-	135	135
Bal at 31/03/2015	124,508	-	18,384	-	-	-	(127,266)	15,626
Total comprehensive loss for the period	-	-	-	-	-	-	(859)	(859)
Bal at 30/06/2015	124,508	-	18,384	-	-	-	(128,125)	14,767
Total comprehensive income for the period	-	-	-	-	-	-	145	145
Bal at 30/09/2015	124,508	-	18,384	-	-	-	(127,980)	14,912

No. 1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares or cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles as at the end of the current financial period reported on and as at end of the corresponding period of the immediately preceding financial period.

As at 31 December 2015, the total number of ordinary shares issued by the Company was 318,784,382.
There was no change to the number of ordinary shares during the period ended 30 September 2016.

Note 1 Net assets subject to bank collaterals and guarantees, and contingent liabilities

During the financial period ended 31 December 2008, one of the former subsidiaries (Dongguan Fook Huat Tong Kee Refrigeration & Foodstuffs Co., Ltd or the "Borrowing Subsidiary") of the Group had defaulted on the repayment of the loans ("Loans") from the PRC Dongguan Agricultural Bank of China (the "Bank"). The Loans were secured on the mortgages of land and buildings belonging to the Borrowing subsidiary and another subsidiary (Longkou Fook Huat Tong Kee Refrigeration Co.,Ltd or the "Collateral Subsidiary"). The Borrowing Subsidiary and the Collateral Subsidiary have since been disposed in FY2009.

There are three subsidiaries (Fook Huat Tong Kee Pte Ltd, Taian Fook Huat Tong Kee Foodstuffs Co., Ltd and Shanghai Fook Huat Tong Kee Cold Storage Co.,Ltd or the "these three subsidiaries") which have furnished corporate guarantees to support the Loans. These three subsidiaries have ceased operations, do not possess significant assets and are presently dormant. These corporate guarantees may be called upon by the Bank. The three remaining subsidiaries are still subject to corporate guarantees in respect of the PRC Dongguan Agricultural Bank of China bank loan and may be subject to claims. The Company is unable to ascertain the likelihood, outcome and quantum of these potential claims. However, for these three subsidiaries, whether arising from the corporate guarantees or otherwise, a legal opinion was obtained and the Company is of the view that any action that may be taken by the Bank or any other creditors is unlikely to significantly affect the operation of the Group as these three subsidiaries have ceased operations, do not possess significant assets and are presently dormant. The exposure to the Group in respect of any contingent claim arising from the above-mentioned corporate guarantees is limited to the net assets of these three dormant subsidiaries.

As at 30 September 2016, the three dormant subsidiaries have negative net assets and have been consolidated. In addition, the remaining assets of the three subsidiaries amounting to \$3.5 million in FY2009 that are still subject to bank collateral and guarantees have been fully impaired since 31 December 2009 and no further impairment has been made during this period in respect to these claims.

No.2 Whether the figures have been audited, or reviewed and in accordance with which standard (e.g. the Singapore Standard on Auditing 910 (Engagements to Review Financial Statements), or and equivalent standard).

The financial statements on the consolidated results for the quarter ended 30 September 2016 have not been audited nor reviewed by the Company's auditors.

No.3 Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of matter).

Not applicable.

No. 4 Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

The Group has consistently applied the same accounting policies and methods of computation in the current quarter and comparative figures.

No. 5 if there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

The Group has adopted the new or revised Financial Reporting Standards ("FRS") which are relevant to the Group with effect from 1 January 2016. The adoption of the new/revised FRS has no significant impact on the Group's accounting policy and financial statements.

No.6 Earnings per ordinary share of the group for the current period reported on and the corresponding period of the immediately preceding financial period, after deducting any provision for preference dividends.

	Group 3rd Quarter Ended		Group YTD	
	(Continuing operation)		(Continuing operation)	
	30-Sep-16 \$ '000	30-Sep-15 \$ '000	30-Sep-16 \$ '000	30-Sep-15 \$ '000
(Loss)/earnings attributable to shareholders	(1,004)	18	(2,478)	(1,612)
(Loss)/earnings used to determine diluted earnings per share	(1,004)	18	(2,478)	(1,612)
Weighted average number of ordinary shares applicable to basic earnings per share ('000)	318,784	318,784	318,784	318,784
Weighted average number of ordinary shares applicable to diluted earnings per share ('000)	318,784	318,784	318,784	318,784
Earnings/(loss) per ordinary share, in cents :				
- basic	(0.3149)	0.0056	(0.7773)	(0.5057)
- fully diluted	(0.3149)	0.0056	(0.7773)	(0.5057)

No.7 Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the (a) current period reported on and (b) immediately preceding financial period.

	As at 30-Sep-16 cents	As at 31-Dec-15 cents
Group	2.16	3.51
Company	5.06	1.74
No of issued shares ('000)	318,784	318,784

The calculation of net asset value per ordinary share is based on the number of ordinary shares of the Company as at 30 September 2016 and 31 December 2015 respectively.

No. 8 A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. The review must discuss any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors. It must also discuss any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

3Q16 vs. 3Q15

- (1) The Group's revenue of \$7.99 million increased by 36.6% compared to 3Q15 of \$5.85 million. The increase was mainly due to lifting of the restriction of China fresh fruits by the Indonesia Government in July-16.
- (2) For 3Q16, the Group gross profit was \$90,000 (1.1%) compared to \$444,000 (7.6%) in 3Q15. The gross profit decrease was mainly due to the return of frozen durian.
- (3) Selling & Distribution expenses for 3Q16 was \$497,000 compared to \$80,000 in 3Q15. The lower Selling & Distribution expenses in 3Q15 was mainly due to a reversal of marketing expenses previously charged.
- (4) Depreciation for 3Q16 decreased by \$134,000 mainly due to discontinued depreciation and amortisation for non-current assets reclassified as held-for-sale.
- (5) Loss from continuing operations for the period
Group's loss before tax from continuing operations was \$1,004,000 compared to profit before tax \$18,000 in 3Q15. This was mainly due to the reason stated in item (2) above.
- (6) (Loss)/Profit from discontinued operations for the period
The Group's loss before tax from discontinued operations for 3Q16 was \$577,000 compared to profit before tax of \$204,000 for 3Q15. This was mainly due to the maintenance cost of existing property, plant and equipments.
- (7) The Group's total loss after tax for 3Q16 was \$1,581,000 compared to profit before tax of \$222,000 in 3Q15, the reason was stated in item (2) above.
- (8) EBITA
The Group's EBITDA for 3Q16 was negative \$1,533,000, compared to a positive EBITDA of \$419,000 for 3Q15.
- (9) Operating cash flow
Net cash outflow from operating activities for 3Q16 was \$1.35 million compared to net cash inflow of \$1.85 million for 3Q15. This was mainly due to losses for the period and lower decrease in working capital.

YTD16 vs. YTD15

- (10) The Group's revenue increased by 32.5% to \$15.86 million in YTD16 compared to YTD15 of \$11.97 million. The reason was stated in item (1) above.
- (11) Gross profit for YTD16 was \$722,000 (margins 4.6%) compared to \$935,000 (margin 7.8%) in YTD15. The reason was stated in item (2) above.
- (12) Depreciation for YTD16 was \$226,000 compared to \$641,000 in YTD15. The reason was stated item (4) above.
- (13) Loss from continuing operations for the period: -
The Group's loss from continuing operations before tax for YTD16 was \$2.48 million, compared to \$1.61 million for YTD15. The reason was stated in item (2) above.
- (14) (Loss)/Profit from discontinued operations for the period: -
The Group's loss before tax from discontinued operations for YTD16 was \$1.5 million compared to profit before tax of \$1.97 million for YTD15.
- (15) The Group's total loss after tax for YTD16 was \$3.98 million compared to profit before tax of \$0.4 million in YTD15. The reason was stated in item (2) above.
- (16) The Group's EBITDA for YTD16 was negative \$3.67 million compared to positive \$1.26 million for YTD15.

No. 8 A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. The review must discuss any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors. It must also discuss any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

YTD16 vs.YTD15 (Con'td)

(17) Operating cash flow

The net cash outflow from operating activities for YTD16 was \$3.04 million compared to net inflow of \$0.67 million for YTD15. The reasons were stated in item (9) above.

(18) Material fluctuation in balance sheet items

(a) Decrease in property, plant and equipment was mainly due to reclassified to non-current assets held-for-sale;

(b) Decrease in trade receivables was mainly due to one-off sales of dehydrated products towards end of financial year 2015 and the sales proceeds were fully collected in FY2016;

(c) Increase in other receivables and prepayments was mainly due to increased advance payments to suppliers to secure procurement;

(d) Increase in bank loan was due to borrowings from CBC in PRC offset by repayment of bank loan to Cathay bank in USA;

(e) Increase in trade payables was mainly due to higher purchase;

(g) Decrease in other payables was mainly due to payments made to non-trade creditors in YTD16;

(f) The finance lease obligation arose from a new motor vehicle bought on hire purchase.

No.9 Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

None.

No. 10 A commentary at the date of the announcement of the competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.

The operating environment remains challenging and competitive. The Group is stepping up its marketing and sales efforts for its range of processed fruit products in Singapore, China and Indonesia.

As announced on 13 May 2016, the Company would be to selling its property, plant & equipment in relating to the Discontinued Dehydrated Produce Business, subject to shareholders' approval at forthcoming EGM. The Company had made a strategic decision to shift towards an asset-light consumer-centric, brand-focused business model, and had since 2015 been channelling resources from slow growth areas towards the new asset-light business model. In line with the shift in strategy, the Group had since late 2015 ceased the Dehydrated Produce Business.

As announced on 6 September 2016, increased the issued and paid-up share capital of its wholly-owned subsidiary, SunMoon Distribution & Trading Pte Ltd ("SMDT") by way of capitalisation of accounts payables due and owing from SMDT to the Company amounting to S\$9,900,000 in exchange for 9,900,000 new ordinary shares in SMDT (the "Capitalisation").

As announced on 7 September 2016, the Company has selected NetSuite OneWorld, a cloud-based Enterprise Resource Planning (ERP) software, for its ERP needs and to implement solutions that support SunMoon's Network x Geography x Product strategy. The move will help SunMoon manage and optimise its expanding network and geography, and transform it from a traditional trading company to a consumer-centric distributor and marketer of branded high quality fruits, vegetables and products.

As announced on 10 Oct 2016 the Company has entered into a binding conditional term sheet ("Term Sheet") with Shanghai YIGUO E-Commerce Co., Ltd (also known as 易果生鲜) (the "Placee"). Pursuant to the Term Sheet, the Company proposes to allot and issue to the Placee:

(a) 333,333,333 new ordinary shares of the Company ("Placement Shares") at the issue price of S\$0.045 for each Placement Share ("Placement Price"); and

(b) 166,666,667 free unlisted warrants ("Warrants"), each carrying the right to subscribe for one (1) new ordinary share in the capital of the Company ("Share") (such new Shares issued pursuant to the exercise of the Warrants, the "Warrant Shares") at an exercise price of S\$0.054 for each Share ("Exercise Price"), which may be exercised by the Placee from time to time at the Placee's discretion, for a period of three (3) years from the date of issue of the Warrants.

No. 11 Dividend

(a) Current Financial Period Reported On

None.

(b) Corresponding Period of the Immediately Preceding Financial Period

None.

(c) Date payable

Not applicable.

(d) Books closure date

Not applicable.

No. 12 If no dividend has been declared/recommended, a statement to that effect.

No dividend has been recommended.

No. 13 Interested Person Transactions

(In \$ '000)

The Group has not obtained a general mandate from shareholders for Interested Person Transactions.

The aggregate value of interested person transactions entered into during the reporting period ended 30 September 2016 is as follows : -

Name of interested person	Aggregate value of all interested person transactions during the financial period under review (excluding transactions less than \$100,000 and transactions conducted pursuant to shareholders' mandate pursuant to Rule 920)	Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than \$100,000)
None	-	-

SUNMOON FOOD COMPANY LIMITED
Company Registration Number 198304656K

CONFIRMATION BY THE BOARD PURSUANT TO RULE 705 (5) OF THE LISTING MANUAL

On behalf of the Board of Directors of the Company, we, the undersigned, hereby confirm to the best of our knowledge that nothing has come to the attention of the Board of Directors of the Company which may render the financial statements for the period ended 30 September 2016 to be false or misleading in any material aspect.

On behalf of the Directors

(signed)
Mr Gary Loh Hock Chuan
Director

(signed)
Mrs Jessie Peh
Director

11 November 2016