

**SUNMOON FOOD COMPANY LIMITED (“the Company”)
Company Registration No. 198304656K**

ANNOUNCEMENT IN RESPECT OF THE AUDIT OPINION

The Board of Directors (the “Board”) of SunMoon Food Company Limited (the “Company”) wishes to announce that the Company’s Auditors, Mazars LLP (the “External Auditors”), had issued an audit opinion on the Company’s financial statements for the financial period ended 31 December 2008 which contains a disclaimer of opinion.

A copy of the Auditors’ Report is attached hereto for information.

By Order of the Board