

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

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**ANNOUNCEMENT IN RESPECT OF THE AUDIT OPINION**

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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 year ended 31 December 2010 which contains an emphasis of matter.

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

By Order of the Board