

Hong Kong Exchanges and Clearing Limited and The Stock Exchange of Hong Kong Limited take no responsibility for the contents of this announcement, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this announcement.



China 3D Digital Entertainment Limited

中國 3D 數碼娛樂有限公司*

(incorporated in Bermuda with limited liability)

(Stock Code: 8078)

CHANGE OF AUDITORS

The board of directors (the “Board”) of China 3D Digital Entertainment Limited (“Company”) announces that Messrs. HLB Hodgson Impey Cheng Limited (“HLB”) has resigned as auditors of the Company and its subsidiaries (collectively the “Group”) with effect from 17 July 2014.

The following paragraph setting out reasons for the resignation is extracted from the letter of resignation issued by HLB to the Board and the Audit Committee of the Company (the “Audit Committee”) on 17 July 2014.

“In reaching a conclusion on the resignation, we have taken into account many factors including the professional risk associated with the audit and the level of audit fees.”

In the resignation letter from HLB, they mentioned that the board’s attention should be drawn to the qualified opinions in the auditor’s report dated 26 September 2013 for the Company’s consolidated financial statements for the year ended 30 June 2013. Actually, the same qualified audit opinions were issued by the preceding auditor and included in the Company’s annual report since the financial year ended 30 June 2010. Details of which are set out in the independent auditors’ report dated 15th September, 2010.

Other than the forgoing, HLB confirmed there are no circumstances in connection with its resignation that need to be brought to the attention of the shareholders or creditors of the Company and its subsidiaries.

The Board has appointed ZHONGHUI ANDA CPA Limited as the new auditor of the Group with effect from 23 July 2014 to fill the vacancy following the resignation of HLB and to hold office until the conclusion of the coming annual general meeting of the Company.

The Board and the Audit Committee of the Company have also confirmed that there are no circumstances in respect of the change of auditors which need to be brought to the attention of the shareholders of the Company.

The Board would like to take this opportunity to express its sincere gratitude to HLB for its professional services rendered to the Group during the past years.

By order of the Board
China 3D Digital Entertainment Limited
Shiu Stephen Junior
Chairman

Hong Kong, 23 July 2014

As at the date hereof, the Board comprises:

Executive Directors: Mr. Shiu Stephen Junior (*Chairman*)
Mr. Sun Lap Key, Christopher
Mr. Lee Wing Ho, Albert

Independent Non-executive Directors: Mr. Chan Chi Ho
Mr. Kam Tik Lun
Mr. Tam Kwok Ming, Banny

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 GEM website at www.hkgem.com on the "Latest Company Announcements" page for seven days from the day of its posting and on the website of the Company at www.china3d8078.com.

** for identification purposes only*