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中國康大食品有限公司

**CHINA KANGDA FOOD COMPANY LIMITED**

(Incorporated in Bermuda with limited liability)

(Hong Kong Stock Code: 834)

(Singapore Stock Code: P74)

## **CLARIFICATION ON ANNOUNCEMENT OF FINAL RESULTS FOR THE YEAR ENDED 31 DECEMBER 2013**

Reference is made to the Company's earlier announcement dated 28 February 2014 (the "Announcement") on its final results for the year ended 31 December 2013. Pursuant to Rule 16.45(7) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, the board of directors (the "Board") of China Kangda Food Company Limited (the "Company") wishes to supplement on the information disclosed in the following sub-headings in the announcement:

### **10. A commentary at the date of the announcement of the significant trends and 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 board of the Company would like to inform the shareholders of the Company and potential investors that the independent auditors of the Company, BDO Limited and BDO LLP Limited (the "Auditors"), are likely to include an emphasis of matter paragraph in their Independent Auditors' Report on the financial statements of the Company and its subsidiaries for the financial year ended 31 December 2013 (the "Financial Statements"). The audit opinion of the Auditors, however, remains unqualified.

Without qualifying their opinion, they draw attention to the financial statements which indicates that the Group's current liabilities exceeded its current assets by approximately RMB80.2 million as at 31 December 2013 as the bank borrowings of RMB567 million are due for repayment within one year from 31 December 2013. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the Group's ability to continue as a going concern.

Save for the aforesaid, the contents of the announcement remain the same.

**By order of the Board**  
**China Kangda Food Company**  
**Limited**  
**Fong William**  
*Company Secretary*

Hong Kong, 9 March 2014

*As at the date of this announcement, the executive director of the Company is Mr. Gao Yanxu (acting Chief Executive Officer) and; the non-executive directors of the Company are Mr. Gao Sishi (Chairman), Mr. Zhang Qi and Mr. Naoki Yamada; and the independent non-executive directors of the Company are Mr. He Dingding, Mr. Lau Choon Hoong and Mr. Yu Chung Leung*