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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)

OVERSEAS REGULATORY ANNOUNCEMENT

This overseas regulatory announcement is issued pursuant to Rule 13.09(2) of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited. Please refer to the attached announcement on the next page issued on the Singapore Securities Trading Limited on 8 April 2014.

By Order of the Board
China Kangda Food Company Limited
Fong William
Company Secretar

Qingdao, PRC, 8 April 2014

As at the date of this announcement, the executive directors of the Company are Mr. An Fengjun (Chief Executive Officer) and Mr. Gao Yanxu; 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.

China Kangda Food Company Limited
(Company Registration No. 38299)
(Incorporated in Bermuda)

RESPONSES TO QUERIES OF THE SGX ON ANNUAL REPORT OF THE COMPANY FOR THE
FINANCIAL YEAR ENDED 31 DECEMBER 2013

The Board of Directors of China Kangda Food Company Limited ("Company") refers to the queries raised by the Singapore Exchange Securities Trading Limited ("SGX") in its email of 7 April 2014 relating to the Company's Annual Report for the financial year ended 31 December 2013 ("Annual Report") and wishes to provide responses as follow :-

SGX's Query 1:

Listing Rules 715(2) and 716 require an issuer to engage a suitable auditing firm for its subsidiaries and associated companies. We note on page 83-84 of the Annual Report that the Company has engaged a different auditor for its subsidiaries. Please disclose whether the Company complies with Rule 715 or 716 in relation to its appointment of auditing firms. In respect of this, please disclose whether the Board and Audit Committee are satisfied that such appointment would not compromise the standard and effectiveness of the audit of the Company and the basis for their views.

Company's Response:

The Company's significant subsidiaries namely, Qingdao Kangda Foods Co., Ltd and Shandong Kaijia Food Company Limited, were audited by BDO Limited and BDO LLP for the Group's consolidation. Qingdao Ziping Certified Public Accountants Co., Ltd ("Qingdao Ziping") in the People's Republic of China ("PRC") was appointed as auditor of the remaining subsidiaries to prepare statutory financial statements in accordance with local Chinese accounting principles, standards and practices to comply with local reporting and taxation requirements.

The Board of Directors and Audit Committee of the Company are satisfied that the appointment of Qingdao Ziping in PRC would not compromise the standard and effectiveness of the audit of the Group. The Company confirmed that it is in compliance with the requirements of Rules 715 and 716 of the Listing Manual to meet its audit obligations.

SGX's Query 2:

Please confirm if the Company is in compliance with the disclosure practices prescribed under the code of Corporate Governance, if not please provide an explanation to that effect i.e. disclosing remuneration of each individual Director/CEO remuneration and rounding them to the nearest thousand dollars.

Company's Response:

The Company has disclosed the remuneration of each individual Director and the CEO with details, such as Directors' fees, Base Salary, Bonus and Other Benefits, on page 77 note 14(a) of the Annual Report.

BY ORDER OF THE BOARD

Submitted by Gao Yanxu, Executive Director, on 8 April 2014 to the SGX.