



**SUNMOON FOOD COMPANY LIMITED**  
(Incorporated in the Republic of Singapore)  
Registration No. 198304656K

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**RESPONSES TO SGX QUERIES ON THE COMPANY'S ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

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The Board of Directors (the "**Board**") of SunMoon Food Company Limited (the "**Company**" and its subsidiaries, the "**Group**") would like to respond to the queries from the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") received by the Company on 17 July 2025 in relation to the Company's annual report for the financial year ended 31 March 2025 ("**AR 2025**") as follows:

**SGX QUERY:**

We note that the Company had engaged Shanghai Xuancheng Certified Public Accountant as the internal auditors for the Group ("**IA**").

- (a) Please provide information on the relevant experience of the engagement team.
- (b) Please disclose whether the IA Partner has prior experience providing IA services to SGX listed entities and entities of similar industry and size of operations as the Company.

**COMPANY'S RESPONSE:**

- (a) According to information provided by Xuancheng, the engagement audit partner, Ms. Qin Hong, Managing Partner of the firm, is a China Certified Public Accountant (CICPA). She has over 20 years of auditing experiences in annual accounting statement audits, capital verification, exit audits for domestic and foreign enterprises, corporate internal control process construction and testing projects, and the key members of the engagement audit team are China Certified Public Accountant (CICPA).
- (b) Although the engagement audit partner has no prior experience audit company listed in SGX, the audit partner has experience in providing internal audit service for companies listed in China. The other clients they serve are more complex and larger in scale than the Company's business, but they still audit the Company according to the same strict standards.

**BY ORDER OF THE BOARD**

Mr James Prideaux

Chairman and Lead Independent Director  
21 July 2025