



China SunSine Chemical Holdings Ltd.

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Company Registration No.: 200609470N

AUDIT ADJUSTMENT IN THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

The Board of Directors of China SunSine Chemical Holdings Ltd. (the “**Company**” and together with its subsidiaries, the “**Group**”) wishes to inform that subsequent to the announcement released on 26 February 2015 in relation to the unaudited results of the Group for the financial year ended 31 December 2014 (“**Results Announcement**”), an audit adjustment has been made to the Group’s audited financial statements to be included in the Company’s Annual Report 2014 (“**Annual Report**”).

The audit adjustment was due to a reclassification of RMB 27.4 million payables to non-trade suppliers from Trade Payables to Other payables and Accruals. A reclassification of RMB 22.4 million had also been made to the prior year’s financial statements (“**Prior Year Reclassification**”) to enhance comparability with current year’s financial statements.

The effects of the audit adjustment are shown below:-

Balance Sheet

Account affected by audit adjustment	The Group		
	Financial Year Ended 31 December 2014		
	Per Results Announcement (RMB’ million)	Per Annual Report (RMB’ million)	Audit Adjustment (RMB’ million)
Trade Payables	75.2	47.8	(27.4)
Other Payables and Accruals	236.4	263.8	27.4

Account affected by Prior Year Reclassification	The Group		
	Financial Year Ended 31 December 2013		
	Per Results Announcement (RMB’ million)	Per Annual Report (RMB’ million)	Audit Adjustment (RMB’ million)
Trade Payables	63.1	40.7	(22.4)
Other Payables and Accruals	133.1	155.5	22.4

The reclassification of the aforesaid items would not affect the Group’s net profits, earnings per share, cash position and net asset value as at 31 December 2014 and 31 December 2013.

BY ORDER OF THE BOARD

Xu Chengqiu
Executive Chairman
25 March 2015