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FOR REFERENCE ONLY

Subject : Display of Adjusted Previous Closing Price of First Natural Foods Holdings Limited (stock code 1076) on AMS/3 for its 1-into-20 Share Subdivision on 11 April 2014

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Pursuant to the share subdivision timetable issued by First Natural Foods Holdings Limited (“First Natural Foods”), the share subdivision of 1 share of HK\$0.01 each in First Natural Foods into 20 subdivided shares of HK\$0.0005 each will become effective on 11 April 2014.

Amongst other terms and conditions, First Natural Foods’ share subdivision is subject to the passing of relevant resolution(s) to approve the share subdivision at the Special General Meeting to be held on 10 April 2014. Shareholders, investors and market participants should read the First Natural Foods’ circulars and regulatory announcements in full including the terms and conditions of First Natural Foods’ share subdivision in dealing with First Natural Foods’ shares. If they are in doubt, they should consult their professional adviser(s).

Further, as an AMS/3 standard practice for share subdivision and for reference only, an Adjusted Previous Closing Price will be displayed in the “PRV CLOSE” field of First Natural Foods’ AMS/3 temporary stock page (stock code: 2990) on 11 April 2014. Calculation of the Adjusted Previous Closing Price will be based on First Natural Foods’ closing price on 10 April 2014 (i.e. the day immediately before the share subdivision becoming effective) and by using the following standard adjustment formula for share subdivision generally.

Adjustment Formula:

Adjusted Previous Closing Price

= Closing Price on the day immediately before Share Subdivision becoming effective x R

where:

R = Ratio of Share Subdivision, i.e. 1/20

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For illustration purpose, depending on First Natural Foods' closing price on 10 April 2014, the Exchange shall base on the above standard formula for share subdivision generally to calculate and display the Adjusted Previous Closing Price on First Natural Foods' AMS/3 temporary stock page on 11 April 2014 as follows:-

<u>BEFORE SHARE SUBDIVISION</u>	<u>AFTER SHARE SUBDIVISION</u>
<u>Unadjusted Closing Price on 10 April 2014</u>	<u>Adjusted Previous Closing Price on 11 April 2014</u>
(HK\$)	(HK\$)
6.400	0.320
6.500	0.325
6.600	0.330
6.700	0.335
6.800	0.340
6.900	0.345
7.000	0.350
7.100	0.355
7.200	0.360
7.300	0.365
7.400	0.370
7.500	0.375
7.600	0.380
7.700	0.385
7.800	0.390
7.900	0.395
8.000	0.400
8.100	0.405
8.200	0.410
8.300	0.415
8.400	0.420
8.500	0.425
8.600	0.430
8.700	0.435
8.800	0.440
8.900	0.445
9.000	0.450
9.100	0.455
9.200	0.460
9.300	0.465

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