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自然美
natural beauty

Natural Beauty Bio-Technology Limited

自然美生物科技有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 00157)

CLARIFICATION ANNOUNCEMENT IN RELATION TO THE INTERIM RESULTS ANNOUNCEMENT FOR THE SIX MONTHS ENDED 30 JUNE 2014

Reference is made to the interim results announcement of Natural Beauty Bio-Technology Limited (the “**Company**”) for the six months ended 30 June 2014 (the “**Interim Results Announcement**”) dated 25 August 2014. Unless otherwise defined, capitalized terms used herein have the same meanings as those defined in the Interim Results Announcement.

The board of directors (the “**Board**”) of the Company would like to clarify that there were certain unintended clerical errors under note 4 – “Income Tax Expense” to the “Notes to the Condensed Consolidated Financial Statements for the six months ended 30 June 2014” on page 5 of the English version and page 8 of the Chinese version of the Interim Results Announcement (the “**Note 4**”). Such Note 4 is restated below with the amendments underlined:

“4. INCOME TAX EXPENSE

	Six months ended 30 June	
	2014	2013
	(unaudited)	(unaudited)
	HK\$’000	HK\$’000
The charge comprises:		
Taxation in PRC		
Current period	15,957	3,342
<u>Under (over) provision in prior years</u>	<u>5,008</u>	<u>(5,396)</u>
	<u>20,965</u>	<u>(2,054)</u>
Taxation in Taiwan <u>and other jurisdictions</u>		
Current period	3,202	1,312
Underprovision in prior year	–	232
Withholding tax on dividend	1,226	–
	<u>4,428</u>	<u>1,544</u>
Deferred taxation		
Current period	(292)	951
	<u>25,101</u>	<u>441</u>

Under the Law of the People's Republic of China ("PRC") on Enterprise Income Tax (the "EIT Law") and Implementation Regulation of the EIT Law, the tax rate of the PRC subsidiaries is 25% from 1 January 2008 onwards. The increase in current period taxation in the PRC is because PRC Enterprise Income Tax has been provided for one of the major operating subsidiaries in the PRC during the current interim period, as the tax loss has been fully utilised in prior year. The Group has utilised tax losses of approximately HK\$21,103,000 (2013: HK\$39,896,000) available for offset against the assessable profit in the current period.

Corporate Income Tax in Taiwan is charged at 17% in both periods.

Hong Kong Profits Tax is calculated at 16.5% of the estimated assessable profit for both periods."

The Board confirms that all information and figures contained in the Interim Results Announcement are correct in all material respects and the above mentioned clarification does not affect any figures contained in the Interim Results Announcement.

The Board would like to emphasize that the inadvertent clerical errors do not have a material effect on the Company's interim results and apologise for any inconvenience that may have caused.

By order of the Board
Natural Beauty Bio-Technology Limited
Tsai Yen-Yu
Chairperson

Hong Kong, 29 August 2014

As at the date of this announcement, the Board comprises Dr. Tsai Yen-Yu, Mr. Lee Ming-Ta and Dr. Su Chien-Cheng as executive directors, Mr. Patrick Thomas Siewert, Ms. Janine Junyuan Feng, Ms. Christina Shieu-Yeung Ng, Mr. Poon Yee Man Alwin and Dr. Su Sh-Hsyu as non-executive directors and Mr. Francis Goutenmacher, Ms. Su-Mei Thompson, Mr. Chen Ruey-Long and Mr. Yang Tze-Kaing as independent non-executive directors.