



DaChan Food (Asia) Limited

大成食品(亞洲)有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 3999)

UNAUDITED RESULTS FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2007

SUMMARY

The directors (the “**Directors**”) of DaChan Food (Asia) Limited (the “**Company**”) announce that the unaudited consolidated results of the Company and its subsidiaries and its jointly controlled entities (collectively the “**Group**”) for the nine months ended 30 September 2007.

The unaudited consolidated profit attributable to equity holders of the Company for the nine months ended 30 September 2007 was approximately US\$22,084,000 (equivalent to approximately HK\$172,255,200) and the unaudited consolidated net assets of the Group as at 30 September 2007 was approximately US\$97,041,000 (equivalent to approximately HK\$756,919,800).

This announcement is made as part of the Company’s adopted practice to publish its financial results quarterly and pursuant to Rule 13.09 of the Rules (the “**Listing Rules**”) Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

The following items are extracted from the unaudited management accounts of the Company and its subsidiaries:

	(Unaudited) For the nine months ended 30 September 2007 <i>USD'000</i>	(Audited) For the five months ended 31 May 2007 <i>USD'000</i>
Revenue	629,744	321,122
Gross profit	54,616	28,048
Profit attributable to equity holders of the Company	22,084*	14,331*
Net assets**	97,041	89,228

* Included one-off income of US\$4,637 thousand and US\$4,512 thousand for the nine months ended 30 September 2007 and the five months ended 31 May 2007 respectively for government grant and compensations.

** Representing net assets value of the Company prior to listing

Our revenue increased by USD308.6 million, from USD321.1 million for the five months ended 31 May 2007 to USD629.7 million for the nine months ended 30 September 2007. The average monthly sales increased by 20% from USD64.2 million per month for the five months ended 31 May 2007 to USD77.1 million per month for the period from 1 June 2007 to 30 September 2007.

Gross profit margin for the nine months ended 30 September 2007 remained stable at approximately 8.7%.

Profit attributable to equity holders of the Company increased by USD7.8 million, from USD14.3 million for the five months ended 31 May 2007 to USD22.1 million for the nine months ended 30 September 2007.

Net assets increased by USD7.8 million from USD89.2 million as at 31 May 2007 to USD97.0 million as at 30 September 2007.

As at the date of this announcement, the Company is a subsidiary of Great Wall Enterprise Co., Ltd. (“**Great Wall Enterprise**”), a company listed on the Taiwan Stock Exchange Corporation (“**TSEC**”), which is indirectly holding approximately 52.88% through two of its wholly owned subsidiaries, namely, Waverley Star Limited (“**Waverley Star**”) as to approximately 37.59% and Asia Nutrition Technologies

Corporation (“ANTC”) as to 15.29%, respectively. Pursuant to Taiwan Securities and Exchange Act and the listing rules of TSEC, Great Wall Enterprise is required to prepare its quarterly financial reports and announce its quarterly operating results on the website designated by TSEC, the deadline of which is two months from the close of each fiscal semester for semi-annual data, one month from the end of the quarter for data for the first and third quarters, and four months from the close of each fiscal year for the annual data. As the Group is indirectly owned by Great Wall Enterprise and has substantial contribution to Great Wall Enterprise, the operating results of the Group were incorporated into the annual and semi-annual financial statements of Great Wall Enterprise. In addition, Great Wall Enterprise is required under the listing rules of TSEC and other security regulations in Taiwan to disclose certain investment information in its oversea subsidiaries and indirectly held subsidiaries in the PRC, including those subsidiaries of the Company. For detail financial information of such subsidiaries and jointly controlled entities, please refer to *website: newmops.tse.com.tw* (stock code: 1210) after 29 October 2007.

The purpose of this announcement is to disclose simultaneously to the shareholders of the Company and prospective investors in Hong Kong the information about the aforementioned quarterly announcement and financial information equivalent to the disclosure made by Great Wall Enterprise in order to ensure timely disclosure of information in compliance with Rule 13.09 of the Listing Rules.

GENERAL INFORMATION

As at the date of this announcement, Mr. Han Jia-Hwan (Chairman), Mr. Chang Tiew-Shen (Chief Executive Officer) and Mr. Chen Fu-Shih are the executive Directors, Mr. Han Chia-Yau, Mr. Harn Jia-Chen, and Mr. Nicholas W. Rosa are the non-executive Directors, and Mr. Liu Fuchun, Dr. Chen Chih and Mr. Pai Nai-Yu are the independent non-executive Directors.

By Order of the Board
Han Jia-Hwan
Chairman

Hong Kong, 24 October 2007

Website: www.dfa3999.com