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**COMMON SPLENDOR INTERNATIONAL
HEALTH INDUSTRY GROUP LIMITED**

(Incorporated in Bermuda with limited liability)

(Stock Code: 286)

**CLARIFICATION ANNOUNCEMENT
2015 FINAL RESULTS**

Reference is made to the annual results announcement of the Company for the year ended 31 December 2015 (the “Results Announcement”) which was published on the HKExnews website and the Company’s website on 31 March 2016.

Due to a typographical error during the final proof reading of the Results Announcement, the number of shares from the conversion of convertible notes that was used for the basis of calculation of the diluted earnings per share of the Company was typed as 725,201,000 rather than 725,000, which was shown on page 13 of the Results Announcement. Accordingly, the diluted earnings per share shown on page 2 of the Results Announcement was typed as HK1.05 cents rather than HK1.36 cents.

Relevant sections of the amended Results Announcement are attached to this announcement.

By Order of the Board
**Common Splendor International
Health Industry Group Limited**
Lam King Ho
Company Secretary

Hong Kong, 29 April 2016

As at the date of this announcement, the Board comprises Mr Cheung Wai Kuen, Mr Cheng Hau Yan and Mr Ye Jiong Xian as executive Directors; Mr Lin Jiang as non-executive Director; and Mr Mai Yang Guang, Mr Yau Chi Ming and Mr Lam Chi Wing as independent non-executive Directors.

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the year ended 31 December 2015

	Notes	2015 HK\$'000	2014 HK\$'000
Continuing operations			
Revenue	3	530,290	359,818
Cost of sales		(462,544)	(302,370)
Gross profit		67,746	57,448
Gain on disposal of subsidiaries		–	10,799
Other income	5	680	410
Administrative expenses		(31,153)	(28,548)
Selling and distribution expenses		(1,051)	(6,444)
Finance cost		(69)	(3)
Share of result of associates		12,899	121
Share-based payment expenses		–	(826)
Profit before tax	6	49,052	32,957
Income tax expense	7	(6,946)	(7,627)
Profit for the year from continuing operations		42,106	25,330
Discontinued operation			
Profit for the year from discontinued operation		–	7,063
Profit for the year		42,106	32,393
Profit for the year attributable to			
Owners of the Company		34,009	27,505
Non-controlling interests		8,097	4,888
		42,106	32,393
Profit attributable to owners of the Company arises from			
Continuing operations		34,009	20,442
Discontinued operation		–	7,063
		34,009	27,505
BASIC AND DILUTED EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY			
	9		
From continuing and discontinued operations			
Basic		HK1.36 cents	HK1.13 cents
Diluted		HK1.36 cents	HK1.06 cents
From continuing operations			
Basic		HK1.36 cents	HK0.84 cents
Diluted		HK1.36 cents	HK0.79 cents

9. Earnings per share

The calculation of the basic and diluted earnings per share attributable to owners of the Company is based on the following data:

	2015 <i>HK\$'000</i>	2014 <i>HK\$'000</i>
Continuing and discontinued operations		
<i>Earnings</i>		
Earnings for the purpose of basic earnings per share (profit for the year attributable to owners of the Company)	34,009	27,505
Effect of dilutive potential ordinary shares:		
Interest on convertible notes (net of tax)	57	–
Fair value gain on the derivative component of the convertible notes	(21)	–
	<u>34,045</u>	<u>27,505</u>
Earnings for the purpose of diluted earnings per share	<u>34,045</u>	<u>27,505</u>
 <i>Number of shares ('000)</i>		
Weighted average number of ordinary shares for the purpose of basic earnings per share	2,507,599	2,428,255
Effect of dilutive potential ordinary share:		
Share options issued by the Company	–	168,000
Convertible notes	725	–
	<u>2,508,324</u>	<u>2,596,255</u>
Weighted average number of ordinary shares for the purpose of diluted earnings per share	<u>2,508,324</u>	<u>2,596,255</u>