



Kingsmen Creatives Ltd.

(Company Registration No.: 200210790Z)

EMPHASIS OF MATTER IN THE INDEPENDENT AUDITORS' REPORT

Pursuant to Rule 704(5) of the Listing Manual of the SGX-ST, the Board of Directors of Kingsmen Creatives Ltd. (the "Company") wishes to announce that the Company's auditors, Ernst & Young LLP, have included an emphasis of matter in the Independent Auditor's Report on the financial statements of the Company and its subsidiaries (collectively the "Group") for the financial year ended 31 December ("FY") 2013. The emphasis of matter relates to an event which occurred in early 2013, and was also previously referenced in Ernst & Young LLP's Independent Auditor's Report for FY2012. Please refer to the Company's announcement dated 17 April 2013 for further information.

The opinion of the Auditors remains unqualified.

A copy of the Independent Auditor's Report, together with an extract of the relevant note to the Group's financial statements for FY2013 is annexed to this announcement. Shareholders of the Company are advised to read the Group's financial statements for FY2013 in the Company's annual report, which will be despatched in due course.

By Order of the Board

Benedict Soh Siak Poh
Executive Chairman
14 April 2014