



(Incorporated in the Republic of Singapore)  
(Company Registration No. 197902249R)

---

## **RESPONSE TO SGX-ST'S QUERY REGARDING ANNUAL REPORT**

---

In response to the query raised by Singapore Exchange Securities Trading Limited (“SGX-ST”) on 18 April 2012 in connection with the Company’s Annual Report for the financial year ended 31 December 2011, the Board of Directors of Superior Multi-Packaging Limited (the “Company”) wishes to clarify as follows:

### Extract of SGX-ST’s Query

We refer to the disclosure on the Board’s opinion on the adequacy of the Group’s internal controls as required under Listing Rule 1207(10). For the purpose of complying with Listing Rule 1207(10), please note that “Absence of evidence to the contrary” disclaimer is not allowed in the opinion. Please provide a clean opinion that is in compliance with Listing Rule 1207(10), via an SGXNET announcement by **Friday, 20 April 2012**.

### Company’s Response

The Company refers to the statements made on Principle 12 of the Code of Corporate Governance set out under the section entitled “Internal Controls and Risk Management” of its Annual Report and further confirm the following opinion, in compliance with Listing Rule 1207(10):

Based on the audit reports and recommendations from the internal auditors and independent external auditors, the actions taken by the Management, the on-going review and continuing efforts at enhancing controls and processes, the Board, with the concurrence of the AC, is of the opinion that the system of internal controls in place are adequate in meeting the needs of the Group in its current business environment.

By Order of the Board  
Juliana Lee / Liew Meng Ling  
Joint Company Secretaries  
20 April 2012