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TAI SHING

Tai Shing International (Holdings) Limited

泰盛國際（控股）有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8103)

CLARIFICATION ANNOUNCEMENT IN RELATION TO INTERIM RESULTS ANNOUNCEMENT AND INTERIM REPORT FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2008

Reference is made to the announcement (the “Interim Results Announcement”) of Tai Shing International (Holdings) Limited (the “Company”) dated 14 November 2008 in respect of the interim results for the six months ended 30 September 2008 and the interim reports (the “Interim Report”) of the Company for the six months ended 30 September 2008 issued on 14 November 2008.

As required under Rule 18.78(1) and Rule 18.55(8) of the Rules Governing the Listing of Securities on the Growth Enterprise Market of the Stock Exchange of Hong Kong Limited (“GEM Listing Rules”), the Results Announcement and Interim Report should contain the information specified in Rule 18.50B of the GEM Listing Rules. Among other thing, Rule 18.50B of the GEM Listing Rules requires the information in relation to the credit policy of the debtors be included. Such information was inadvertently omitted from the Results Announcement and the Interim Report.

The Company wishes to clarify that the trade receivables as set out in note10 on page 11 of each of the Interim Results and Interim Report are due for settlement in accordance with the terms of the underlying agreements with the customers. Trade receivables with balances that are more than 9 months overdue are requested to settle all outstanding balances before any further credit is granted.

The above disclosure does not affect any other information contained in the Interim Results and the Interim Report.

For and on behalf of the board of
Tai Shing International (Holdings) Limited
Ho Cho Hang
Executive Director

Hong Kong, 25 November 2008

** for identification purpose only*

As at the date of this announcement, the Board comprises the following directors:

Executive directors:

Mr. Ho Cho Hang

Ms. Li Wenli

Non-executive director:

Mr. Luk Yat Hung (*Chairman*)

Independent non-executive director:

Mr. Chung Shui Ming, Timpson

Professor Ip Ho Shing, Horace

Mr. Yan Yonghong

Mr. Peng Lijun

This announcement, for which the directors of the Company (the “Directors”) collectively and individually accept full responsibility, includes particulars given in compliance with the GEM Listing Rules for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief: (i) the information contained in this announcement is accurate and complete in all material respects and not misleading; (ii) there are no other matters the omission of which would make any statement in this announcement misleading; and (iii) all opinions expressed in this announcement have been arrived at after due and careful consideration and are founded on bases and assumptions that are fair and reasonable.

This announcement will remain on the GEM website at <http://www.hkgem.com> on the “Latest Company Announcements” page for at least 7 days from the date of its publication.