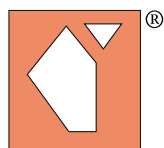


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KIN YAT HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 638)

GENERAL DISCLOSURE UNDER RULE 13.09(1) Estimated Improvement in 2007/2008 Final Results

This announcement is made by Kin Yat Holdings Limited (the “Company”, together with its subsidiaries, the “Group”) pursuant to Rule 13.09(1) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

The Company announces that the audited consolidated net profit after tax attributable to equity holders of the Company for the year ended 31 March 2008 is estimated to be increased by approximately 70% on a year-on-year basis (2007: approximately HK\$67,183,000), primarily due to the continued business growth momentum of the Group especially in its toys and electrical appliances manufacturing businesses.

Detailed financial information of the Group will be disclosed in the annual report and the announcement in relation to the 2007/2008 final results of the Group. **Shareholders of the Company and/or investors are advised to exercise caution when dealing in the shares of the Company.**

This announcement is made by Kin Yat Holdings Limited (the “Company”, together with its subsidiaries, the “Group”) pursuant to Rule 13.09(1) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Based on the draft consolidated audited accounts of the Group, the Company announces that the audited consolidated net profit after tax attributable to equity holders of the Company for the year ended 31 March 2008 is estimated to be increased by approximately 70% on a year-on-year basis. The consolidated net profit after tax attributable to equity holders of the Company for the year ended 31 March 2007 was approximately HK\$67,183,000.

During the financial year ended 31 March 2008, various business segments of the Group, including toys and electrical appliances manufacturing, experienced continuing growth mainly attributable to the substantial increase in orders for certain toys products from internationally renowned clients and for artificial intelligent vacuum cleaning robots over the year ended 31 March 2007. As a result, the Group's operating results as a whole grew significantly in the financial year ended 31 March 2008.

This announcement has been made with information based on the draft consolidated audited accounts of the Group for the year ended 31 March 2008, and such draft accounts will be approved by the board of directors of the Company on 18 July 2008. Detailed financial information of the Company will be disclosed in the annual report in relation to the 2007/2008 final results of the Group and the relevant announcement to be published on 21 July 2008. **Shareholders of the Company and/or investors are advised to exercise caution when dealing in the shares of the Company.**

By order of the Board
Kin Yat Holdings Limited
Cheng Chor Kit
Chairman

Hong Kong, 14 July 2008

As at the date of this announcement, the board of directors of the Company consists of four executive directors, Mr Cheng Chor Kit, Mr Fung Wah Cheong, Mr Wong Wai Ming, Mr Wong Weng Loong and three independent non-executive directors, Mr Chung Chi Ping, Roy, Mr Wong Chi Wai, Albert and Ms Sun Kwai Yu, Vivian.