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YUE YUEN INDUSTRIAL (HOLDINGS) LIMITED

裕元工業（集團）有限公司*

(Incorporated in Bermuda with limited liability)

(Stock Code: 551)

MONTHLY REVENUE ANNOUNCEMENT FOR APRIL 2008

Yue Yuen Industrial (Holdings) Limited (the “Company”) is regarded as a subsidiary of Pou Chen Corporation (the “Holding Company”), a company listed on the Taiwan Stock Exchange Corporation (“TSEC”), which is now indirectly holding a controlling interest in the Company through its subsidiaries. Pursuant to the Taiwan Stock Exchange Corporation Regulations Governing Information Reporting by Listed Companies (the “Regulations”), the Holding Company is required to issue separately in relation to its major subsidiaries an announcement of the preceding month revenue before the 10th day of each calendar month.

The Company is regarded as a major subsidiary of the Holding Company, a company listed on the TSEC, which is now indirectly holding a controlling interest in the Company through its subsidiaries. Pursuant to the Regulations, the Holding Company is required to issue separately in relation to its major subsidiaries an announcement of the preceding month revenue before the 10th day of each calendar month with TSEC. The purpose of this announcement is to disclose simultaneously the information about the said monthly revenue announcement to the Hong Kong public equivalent to the disclosure made by the Holding Company in Taiwan in order to ensure timely information to investors, in compliance with Paragraph 13.09 of the Hong Kong Listing Rules. The following items are required by the Regulations and are extracted from the unaudited management accounts of the Company and its subsidiaries.

Month: April 2008

Net consolidated operating revenue (i.e. equal to the total sales less sales discount and sales return) of the Company for the current month (USD’000): 430,913

Net consolidated accumulative operating revenue of the Company for the four months ended 30th April, 2008 (USD’000): 1,599,799

Net consolidated sales from the Company to the Holding Company for the current month (USD’000): 1,565

Percentage of net consolidated sales from the Company to the Holding Company for the current month over the net consolidated operating revenue of the Company for the current month (%): 0.36

Net consolidated accumulative sales from the Company to the Holding Company for the four months ended 30th April, 2008 (USD’000): 5,736

** for identification purposes only*

Percentage of net consolidated accumulative sales from the Company to the Holding Company for the four months ended 30th April, 2008 over the net consolidated accumulative operating revenue of the Company for the same period (%): 0.36

Net sales from the Holding Company to the Company for the current month (USD'000): 79

Percentage of net sales from the Holding Company to the Company for the current month over the net operating revenue of the Holding Company for the current month (%): 0.22

Net accumulative sales from the Holding Company to the Company for the four months ended 30th April, 2008 (USD'000): 271

Percentage of net accumulative sales from the Holding Company to the Company for the four months ended 30th April, 2008 over the net accumulative operating revenue of the Holding Company for the same period (%): 0.21

Balance of consolidated amount of loan (i.e. loan made from the Company to any company or firm due to business transactions) of the Company for operating activities for the current month (USD'000): Nil

Balance of consolidated amount of loan (i.e. loan made from the Company to any company or firm due to necessary short-term financing purpose) of the Company for short-term loan for the current month (USD'000): Nil

Balance of consolidated amount of loan of the Company for the current month (USD'000): Nil

Increase or decrease in consolidated amount of endorsement and guarantee of the Company for the current month (USD'000): +5,615

Balance of consolidated amount of endorsement and guarantee of the Company for the current month (USD'000): 122,227

As at the date of this announcement, Mr. Tsai Chi Neng (Chairman), Mr. David N. F. Tsai (Managing Director), Mr. Edward Y. Ku, Mr. Kuo Tai Yu, Mr. Lu Chin Chu, Mr. Kung Sung Yen, Mr. Chan Lu Min, Mr. Li I Nan, Steve and Miss Tsai Pei Chun, Patty are the Executive Directors, Mr. John J. D. Sy is the Non-executive Director, and Mr. So Kwan Lok, Mr. Poon Yiu Kin, Samuel and Dr. Liu Len Yu are the Independent Non-executive Directors.

By Order of the Board
Tsai Chi Neng
Chairman

Hong Kong, 9th May, 2008

website: www.yueyuen.com