

K & P INTERNATIONAL HOLDINGS LIMITED

(Incorporated in Bermuda with limited liability) (Stock Code: 675)

CLARIFICATION ANNOUNCEMENT

Reference is made to the announcement dated 24 September 2007 (the "Announcement") made by K & P International Holdings Limited (the "Company").

Due to a typographical error in the Chinese version of the Announcement, the board of directors of the Company would like to clarify that the Chinese characters "基本虧 損" in the first paragraph of Note 7 to Condensed Consolidated Interim Financial Statements should be corrected as "基本溢利".

By Order of the Board Chung Yik Cheung, Raymond Company Secretary

Hong Kong, 27 September 2007

As at the date of this announcement, the Board comprises Messrs. Lai Pei Wor, Chan Yau Wah and Chung Yik Cheung, Raymond (being executive directors) and Messrs. Kung Fan Cheong, Leung Man Kay and Li Yuen Kwan, Joseph (being independent non-executive directors).