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TONIC

TONIC INDUSTRIES HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

www.tonic.com.hk

(Stock code: 978)

CLARIFICATION ANNOUNCEMENT

Reference is made to the announcement issued by Tonic Industries Holdings Limited (the “Company”) on 29 November 2007 (the “Announcement”) in respect of the Discloseable Transaction – Disposal of the Equity Interest in a Subsidiary.

The net profit after taxation for Tonic Appliances for financial year ended 31 March 2006 and 31 March 2007 as set out on page 4 of the Announcement were mistakenly reversed and the correct amount of net profit after taxation for financial year ended 31 March 2006 and 31 March 2007 should respectively be HK\$4,680,237 and HK\$4,593,610.

By Order of the Board

Ling Siu Man, Simon
Chairman

Hong Kong, 13 December 2007

As at the date of this announcement, the Board comprises Mr. Ling Siu Man, Simon, Mr. Wong Ki Cheung, Ms. Li Fung Ching, Catherine, Mr. Au Wai Man and Mr. Lam Kwai Wah as Executive Directors and Mr. Pang Hon Chung, Mr. Cheng Tsang Wai and Dr. Chung Hing Wah, Paul as Independent Non-Executive Directors.