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S & D INTERNATIONAL DEVELOPMENT GROUP LIMITED

基仕達國際發展集團有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 8148)

CLARIFICATION ANNOUNCEMENT

Reference is made to the annual report 2007 of S & D International Development Group Limited (the “Company”) dated 28 March 2008 (the “Annual Report”) which has been posted on the GEM website.

Due to clerical error, a note 36 should be added to page 81 of the Annual Report posted on the GEM website as follows:

36. IMMEDIATE AND ULTIMATE CONTROLLING PARTY

At 31 December 2007, the directors of the Company consider the immediate parent and ultimate controlling party of the Group to be S&D Holdings Group Limited (“a shareholder”), which is incorporated in the British Virgin Islands. This entity does not produce financial statements available for public use.

The Annual Report despatched to the shareholders of the Company are correct and the above note has been included.

By Order of the Board
Mrs. Tinna CHAN YEE
Executive Director

Hong Kong, 31 March 2008

As at the date of this announcement, the Board comprises Mrs. Tinna Chan Yee, Mrs. Sana Bakhtiar Ahmed, Mr. Tan Shu Jiang and Mr. Henry Dicker Yee being executive Directors; and Mr. Chan Cheong Yee, Mr. Ronald Garry Hopp and Mr. Yip Tai Him being independent non-executive Directors.

This announcement, for which 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 “Latest Company Announcements” page of the GEM website at www.hkgem.com for at least 7 days from the date of its posting.