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Miscellaneous	
* Asterisks denote mandatory information	
Name of Announcer *	YHI INTERNATIONAL LIMITED
Company Registration No.	200007455H
Announcement submitted on behalf of	YHI INTERNATIONAL LIMITED
Announcement is submitted with respect to *	YHI INTERNATIONAL LIMITED
Announcement is submitted by *	Yuen Sou Wai
Designation *	Executive Director
Date & Time of Broadcast	27-Apr-2007 17:58:22
Announcement No.	00211

>> Announcement Details

The details of the announcement start here ...

Announcement Title *

REPLY TO QUERY ON ANNUAL REPORT 2006

Description

Attachments: [AnnounceSGXQuery260407.pdf](#)Total size = **52K**
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YHI INTERNATIONAL LIMITED

Company Registration No. 200007455H



REPLY TO QUERY ON ANNUAL REPORT 2006

In response to SGX's query dated 26 April 2007, the Board of Directors of YHI International Limited (the "Company") would like to respond as follows:

SGX's Query:

We refer to page 68-70 of the Annual Report. Pursuant to Rule 715(2), an issuer must engage a suitable auditor for its significant foreign-incorporated subsidiaries and associated companies. Please confirm if YHI (China) Strategy Company Ltd, YHI (Hong Kong) Co Ltd, YHI (Australia) Pty Ltd, and YHI Power Pty Ltd are considered significant pursuant to Rule 718. If so, please confirm whether Rule 716 has been complied with and provide the basis for the Company's views on the suitability of the auditor engaged in the audit of the subsidiary.

Company's Response:

Pursuant to Rule 718, the above subsidiaries are considered insignificant to the Company as at 31 December 2006 because the net tangible assets as at 31 December 2006 or the profit before tax for the financial year ended 31 December 2006 of these subsidiaries are less than 20% of the Company's consolidated net tangible asset or profit before tax respectively.

Submitted by Yuen Sou Wai, Executive Director to the SGX-ST on 27 April 2007