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**THIS CIRCULAR IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION**

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**If you are in any doubt** as to any aspect of this circular or as to the action to be taken, you should consult a licensed securities dealer, a bank manager, solicitor, professional accountant or other professional adviser.

**If you have sold or transferred** all your shares in Mitsumaru East Kit (Holdings) Limited (the “**Company**”) you should at once hand this circular and the enclosed form of proxy to the purchaser or transferee or to the bank, licensed securities dealer or other agent through whom the sale or transfer was effected for transmission to the purchaser or transferee.

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**Mitsumaru East Kit (Holdings) Limited**

**三丸東傑（控股）有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

(Stock Code: 2358)

**APPOINTMENT OF AUDITORS  
AND  
NOTICE OF EXTRAORDINARY GENERAL MEETING**

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A notice convening the Extraordinary General Meeting of the Company to be held at the Company’s principal place of business in Shanghai, No. 2618, Gu Dai Road, Shanghai, the People’s Republic of China on Wednesday, 11 February 2009 at 2:00 p.m., to approve the matter referred to in this circular is set out on pages 4 to 5 of this circular. Whether or not you are able to attend the meeting, you are requested to complete the form of proxy in accordance with the instructions printed thereon and return it to the Company’s principal place of business in Hong Kong at Flat 1, 39/F., Cable TV Tower, 9 Hoi Shing Road, Tsuen Wan, New Territories, Hong Kong not less than 48 hours before the time appointed for holding the Extraordinary General Meeting. Completion and return of the accompanying form of proxy will not preclude you from attending and voting at the Extraordinary General Meeting or any adjourned meeting should you so wish.

20 January 2009

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**CONTENTS**

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	<i>Page</i>
<b>Definitions</b> .....	1
<b>Letter from the Board</b>	
Introduction .....	2
Proposed Change of Auditors .....	2
EGM.....	3
Recommendation.....	3
<b>Notice of Extraordinary General Meeting</b> .....	4

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## DEFINITIONS

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*In this circular, the following expressions have the following meanings unless the context requires otherwise:*

"Articles of Association"	the articles of association of the Company
"BDO"	BDO McCabe Lo Limited
"Board"	the board of Directors of the Company
"Company"	Mitsumaru East Kit (Holdings) Limited (三丸東傑 (控股) 有限公司), a company incorporated in the Cayman Islands as an exempted company with limited liability on 30 January 2004
"Directors"	the directors of the Company
"EGM"	the extraordinary general meeting of the Shareholders to be held at the Company's principal place of business in Shanghai, No. 2618, Gu Dai Road, Shanghai, the People's Republic of China on Wednesday, 11 February 2009 at 2:00 p.m. and any adjournment thereof, a notice of which is set out at the end of this circular
"Ernst & Young"	Ernst & Young
"Group"	the Company and its subsidiaries
"Hong Kong"	the Hong Kong Special Administrative Region of the People's Republic of China
"Listing Rules"	the Rules Governing the Listing of Securities on the Stock Exchange
"Share(s)"	ordinary share(s) in the share capital of the Company with a nominal value of HK\$0.10 each
"Shareholder(s)"	holder(s) of Share(s)
"Stock Exchange"	The Stock Exchange of Hong Kong Limited



**Mitsumaru East Kit (Holdings) Limited**  
**三丸東傑(控股)有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

(Stock Code: 2358)

*Executive Directors:*

Mr. Zhang Shuyang (*Chairman*)

Mr. Leung Koon Sing

*Independent Non-Executive Directors:*

Mr. Martin He

Mr. Mu Xiangming

*Registered office*

Cricket Square

Hutchins Drive

P.O. Box 2681 GT

Grand Cayman

KY1-1111

Cayman Islands

*Place of Business in*

*Hong Kong:*

Flat 1, 39/F.

Cable TV Tower

9 Hoi Shing Road

Tsuen Wan

New Territories

Hong Kong

20 January 2009

*To the Shareholders*

Dear Sir or Madam,

**APPOINTMENT OF AUDITORS  
AND  
NOTICE OF EXTRAORDINARY GENERAL MEETING**

**INTRODUCTION**

At the forthcoming EGM, a resolution will be proposed to seek the Shareholders' approval for, among other things, the appointment of auditors.

The purpose of this circular is to provide you with the notice of the EGM and information relating to the resolution to be proposed at the EGM for the appointment of auditors.

**PROPOSED CHANGE OF AUDITORS**

Ernst & Young resigned as auditors of the Company and subsidiaries listed in an appendix to its resignation letter with effect from 8 January 2009, as the Company could not arrive at a consensus with Ernst & Young on the audit fee for the financial year ended 31 December 2008.

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## LETTER FROM THE BOARD

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In its resignation letter to the Company, Ernst & Young confirmed that there were no circumstances connected with their resignation that they considered should be brought to the attention of the shareholders or creditors of the Company or its subsidiaries.

The Board confirmed that, other than disagreement in respect of the audit fee for the financial year ended 31 December 2008, there was not any other disagreement between the Company and Ernst & Young and there were no circumstances connected with Ernst & Young's resignation which should be brought to the attention of the shareholders or creditors of the Company and its subsidiaries.

The Board has resolved to appoint BDO as new auditors of the Company to fill the vacancy following the resignation of Ernst & Young and to hold office until the conclusion of the next annual general meeting of the Company subject to the passing of an ordinary resolution by the shareholders of the Company at the EGM to be convened. According to Rule 13.39(4) of the Listing Rules, any vote of the Shareholders at the EGM must be taken by poll and an announcement has to be made by the Company after the EGM on the results of the poll. For the purpose of compliance with Rule 13.39 of the Listing Rules, the Company will procure the Chairman of the EGM to demand for a poll for the ordinary resolution put to the vote of the EGM in accordance with the Articles of Association.

### **EGM**

The notice of the EGM is set out on pages 4 to 5 of this circular. At the EGM, an ordinary resolution by way of poll will be proposed to approve, among other things, the appointment of auditors.

A form of proxy for use at the EGM is enclosed. Whether or not you are attending the meeting, you are requested to complete and return the enclosed form of proxy in accordance with the instruction printed thereon to the Company's principal place of business in Hong Kong at Flat 1, 39/F., Cable TV Tower, 9 Hoi Shing Road, Tsuen Wan, New Territories, Hong Kong not less than 48 hours before the time scheduled for holding the EGM. Completion and deposit of the form of proxy will not preclude you from attending and voting in person at the EGM if you so wish. In such event, the form of proxy will be deemed to have been revoked.

### **RECOMMENDATION**

The Board considers that the proposed resolution is in the best interests of the Company and the Shareholders as a whole, and accordingly recommends the Shareholders to vote in favour of the resolution to be proposed at the EGM.

Yours faithfully  
For and on behalf of the Board  
**Mitsumaru East Kit (Holdings) Limited**  
**Zhang Shuyang**  
*Chairman*

20 January 2009



**Mitsumaru East Kit (Holdings) Limited**  
**三丸東傑(控股)有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

(Stock Code: 2358)

**NOTICE OF EXTRAORDINARY GENERAL MEETING**

**NOTICE IS HEREBY GIVEN** that an Extraordinary General Meeting (the "EGM") of Mitsumaru East Kit (Holdings) Limited (the "**Company**") will be held at the Company's principal place of business in Shanghai, No. 2618, Gu Dai Road, Shanghai, the People's Republic of China on Wednesday, 11 February 2009 at 2:00 p.m. for the purpose of considering and, if thought fit, passing the following resolution as ordinary resolution:

**ORDINARY RESOLUTION**

**"THAT:**

To appoint BDO McCabe Lo Limited (Hong Kong Certified Public Accountants) as auditors of the Company to fill the vacancy created by the resignation of Ernst & Young until the conclusion of the next annual general meeting of the Company and to authorise the board of directors of the Company to fix their remuneration."

By order of the board of directors  
**Mitsumaru East Kit (Holdings) Limited**

**Cheng Sik Kong**  
Company Secretary

Hong Kong, 20 January 2009

As at the date of this notice, the Board comprises:

**Executive Directors:**

Mr. Zhang Shuyang

Mr. Leung Koon Sing

**Independent Non-executive Directors:**

Mr. Martin He

Mr. Mu Xiangming

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## NOTICE OF EXTRAORDINARY GENERAL MEETING

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*Notes:*

- (A) Any holder of the Company's shares entitled to attend and vote at the EGM is entitled to appoint one or more proxies to attend and vote on his behalf. A proxy need not be a shareholder of the Company.
- (B) Where a shareholder of the Company appoints more than one proxy, his proxies may only vote in a poll.
- (C) To be valid, the forms of proxy for the use of shareholders of the Company and, if such proxy is signed by a person on behalf of the appointor pursuant to a power of attorney or other authority, a notarised copy of that power of attorney or other authority, must be delivered to the Company's principal place of business in Hong Kong at Flat 1, 39/F., Cable TV Tower, 9 Hoi Shing Road, Tsuen Wan, New Territories, Hong Kong not less than 48 hours before the time scheduled for holding the EGM.
- (D) Completion and return of the form of proxy will not preclude a shareholder from attending and voting in person at the EGM, if he so wishes. If such shareholder attends the EGM, his form of proxy will be deemed to have been revoked.
- (E) Voting of shareholders in respect of the resolution will be taken by poll.