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AAC ACOUSTIC TECHNOLOGIES HOLDINGS INC.
(Incorporated in the Cayman Islands with limited liability)

(Stock code: 2018)

**RESULTS ANNOUNCEMENT
FOR THE THREE MONTHS ENDED 31ST MARCH, 2007**

The board of directors (the “Board”) of AAC Acoustic Technologies Holdings Inc. (the “Company”) is pleased to announce its unaudited condensed consolidated income statements of the Company and its subsidiaries (the “Group”) for the three months ended 31st March, 2007 (the “Unaudited Results”) together with the comparative figures for the corresponding period in 2006 which are presented in accordance with the requirements set out in Rule 13.09 of the Rules Governing the Listing of Securities on the Stock Exchange.

The Unaudited Results were reviewed and approved by the audit committee of the Company and the Board on 10th May, 2007.

The Unaudited Results may not reflect the results of the Group for the year ending 31st December, 2007, investors and shareholders of the Company are advised to exercise extreme caution when dealing in the shares of the Company.

Condensed consolidated income statements:

	For the three months ended 31st March, 2007 Unaudited (RMB'000)	For the three months ended 31st March, 2006 Unaudited (RMB'000)
Turnover	446,022	375,207
Cost of goods sold	<u>(240,083)</u>	<u>(188,406)</u>
Gross profit	205,939	186,801
Other income	6,121	9,996
Distribution and selling expenses	(28,920)	(27,487)
Administrative expenses	(54,679)	(38,890)
Finance costs	<u>(173)</u>	<u>(303)</u>
Profit before taxation	128,288	130,117
Taxation	<u>(12,853)</u>	<u>(9,037)</u>
Profit for the period	<u>115,435</u>	<u>121,080</u>
Attributable to:		
Equity holders of the Company	116,534	121,080
Minority interests	<u>(1,099)</u>	<u>—</u>
	<u>115,435</u>	<u>121,080</u>
Dividends	<u>—</u>	<u>—</u>
Earnings per share — Basic	<u>RMB9.34 cents</u>	<u>RMB9.70 cents</u>

By order of the Board

AAC ACOUSTIC TECHNOLOGIES HOLDINGS INC.

Koh Boon Hwee

Chairman

Hong Kong, 10th May, 2007

As at the date of this announcement, the Board comprises an executive director Mr. Benjamin Zhengmin Pan; three non-executive directors, Ms. Ingrid Chunyuan Wu, Mr. Pei Kang and Dr. Thomas Kalon Ng, and three independent non-executive directors, Mr. Koh Boon Hwee, Dr. Dick Mei Chang and Mr. Mok Joe Kuen Richard.

Please also refer to the published version of this announcement in The Standard.