

**PART 1 – INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2 & Q3), HALF-YEAR AND FULL YEAR**

**1 (a) An income statement (for the group) together with a comparative statement for the corresponding period of the immediately preceding financial year**

Income statements for the 6 months ended 30 June 2016:

	Group					
	3 months ended		Change + / (-)	6 months ended		Change + / (-)
	30 Jun 16	30 Jun 15		30 Jun 16	30 Jun 15	
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
<b>Continuing operations</b>						
Sales	15,371	12,834	19.8	27,677	27,044	2.3
Cost of sales	(10,570)	(8,162)	29.5	(18,543)	(17,546)	5.7
<b>Gross profit</b>	<b>4,801</b>	<b>4,672</b>	<b>2.8</b>	<b>9,134</b>	<b>9,498</b>	<b>(3.8)</b>
Other gains/(losses)	429	(28)	NM	618	113	NM
Expenses						
- Distribution and marketing	(2,105)	(2,109)	(0.2)	(4,144)	(4,153)	(0.2)
- Administrative	(1,290)	(1,386)	(6.9)	(2,696)	(3,031)	(11.1)
- Finance (Note 1)	(146)	85	NM	(306)	482	NM
- Others	(91)	(47)	93.6	(115)	(85)	35.3
	(3,632)	(3,457)	5.1	(7,261)	(6,787)	7.0
<b>Profit before income tax (Note 2)</b>	<b>1,598</b>	<b>1,187</b>	<b>34.6</b>	<b>2,491</b>	<b>2,824</b>	<b>(11.8)</b>
Income tax expense	(308)	(217)	41.9	(601)	(522)	15.1
<b>Profit for the year, representing profit attributable to owners of the Company</b>	<b>1,290</b>	<b>970</b>	<b>33.0</b>	<b>1,890</b>	<b>2,302</b>	<b>(17.9)</b>
<b>Other comprehensive income, net of tax</b>						
Foreign currency translation reserves - foreign operations	(999)	725		(2,179)	304	
<b>Other comprehensive income for the year, net of tax</b>	<b>(999)</b>	<b>725</b>	<b>NM</b>	<b>(2,179)</b>	<b>304</b>	<b>NM</b>
<b>Total comprehensive income for the year</b>	<b>291</b>	<b>1,695</b>		<b>(289)</b>	<b>2,606</b>	

Note :

1. Finance expenses include foreign exchange loss from financing activities of \$0.41mil (2015 Q2: gain of \$0.31 mil) and a favourable net change in derivative of \$0.10mil (2014 Q2 : favourable \$0.34mil)

2. Profit before tax has been arrived at after charging/(crediting):

Amortisation and depreciation  
Impairment/(reversal) of losses on inventories  
Gain on disposal of property, plant & equipment  
Foreign exchange (gain)/loss - net

	3 months ended		6 months ended	
	30 Jun 16	30 Jun 15	30 Jun 16	30 Jun 15
	S\$'000	S\$'000	S\$'000	S\$'000
Amortisation and depreciation	45	52	93	101
Impairment/(reversal) of losses on inventories	53	(383)	46	(531)
Gain on disposal of property, plant & equipment	-	-	-	(4)
Foreign exchange (gain)/loss - net	(54)	395	178	18

NM: Not meaningful

**Brook Crompton Holdings Ltd**  
**Unaudited Second Quarter Financial Statement**

1 (b)(i) A balance sheet (for the issuer and group), together with a comparative statement as at end of the immediately preceding financial year

	<b>Group</b> <b>30 Jun 16</b> <b>S\$'000</b>	Group 31 Dec 15 S\$'000	<b>Company</b> <b>30 Jun 16</b> <b>S\$'000</b>	Company 31 Dec 15 S\$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	9,137	9,456	868	1,075
Trade and other receivables	11,678	9,715	2,791	4,649
Prepayment	518	440	8	7
Inventories	16,746	17,396	-	-
	<b>38,079</b>	<b>37,007</b>	<b>3,667</b>	<b>5,731</b>
<b>Non-current assets</b>				
Investment in subsidiaries	-	-	12,195	12,195
Property, plant and equipment	2,150	2,216	17	30
Deferred tax assets	250	862	-	-
	<b>2,400</b>	<b>3,078</b>	<b>12,212</b>	<b>12,225</b>
<b>Total assets</b>	<b>40,479</b>	<b>40,085</b>	<b>15,879</b>	<b>17,956</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Loan from intermediate holding company	-	1,736	-	1,736
Trade and other payables	12,907	10,641	257	282
Current tax liabilities	96	95	2	2
Provision for warranty	125	120	-	-
Borrowings	1,795	1,699	-	-
	<b>14,923</b>	<b>14,291</b>	<b>259</b>	<b>2,020</b>
<b>Non-current liabilities</b>				
Borrowings	11	13	-	-
Retirement benefit obligations	195	191	-	-
Deferred tax liabilities	84	35	-	-
	<b>290</b>	<b>239</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>15,213</b>	<b>14,530</b>	<b>259</b>	<b>2,020</b>
<b>NET ASSETS</b>	<b>25,266</b>	<b>25,555</b>	<b>15,620</b>	<b>15,936</b>
<b>EQUITY</b>				
<b>Capital and reserves attributable to Company's equity holders</b>				
Share capital	149,642	149,642	149,642	149,642
Other reserves	17,163	19,342	18,650	18,650
Accumulated losses	(141,539)	(143,429)	(152,672)	(152,356)
	<b>25,266</b>	<b>25,555</b>	<b>15,620</b>	<b>15,936</b>

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**1 (b)(ii) Aggregate amount of group's borrowings and debt securities \***

(a) Amount repayable in one year or less, or on demand

As at 30/06/2016		As at 31/12/2015	
S\$'000		S\$'000	
Secured	Unsecured	Secured	Unsecured
1,795	-	1,699	1,736*

(b) Amount repayable after one year

As at 30/06/2016		As at 31/12/2015	
S\$'000		S\$'000	
Secured	Unsecured	Secured	Unsecured
11	-	13	-

\* Amounts relate to intercompany borrowings.

**Details of any collateral**

Secured borrowings are generally bank overdrafts and finance lease secured on building and/or floating charge over the assets of borrowing companies.

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**1 (c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year**

	<b>3 months ended 30 Jun 16 S\$'000</b>	3 months ended 30 Jun 15 S\$'000	<b>6 months ended 30 Jun 16 S\$'000</b>	6 months ended 30 Jun 15 S\$'000
Profit for the period	1,290	970	1,890	2,302
Adjustments for:				
Tax expense	308	217	601	522
Amortisation and depreciation	45	52	93	101
Retirement benefit plan expense	48	58	107	112
Interest (income)/expense	(36)	83	3	172
Impairment/(reversal of) loss on inventories	53	(383)	46	(531)
Gain on disposal of property, plant and equipment	-	-	-	(4)
Provision for warranty	-	-	(2)	4
Net change in fair value of derivatives	1	(341)	(104)	(341)
Unrealised currency translation (gains)/losses	(5)	86	(4)	(263)
Operating profit before working capital changes	<b>1,704</b>	742	<b>2,630</b>	2,074
Changes in operating assets and liabilities				
Inventories	382	(2,204)	(342)	401
Trade and other receivables, including derivatives	(2,432)	2,099	(3,196)	72
Prepayment	104	929	(133)	(153)
Trade and other payables, including derivatives	1,292	1,926	3,597	1,785
Provision for warranty	-	-	10	(4)
Retirement benefit contribution paid	(48)	(58)	(107)	(112)
Cash generated from operations	<b>1,002</b>	3,434	<b>2,459</b>	4,063
Interest paid	(7)	-	(14)	-
Income tax paid	-	(7)	-	(23)
<b>Net cash from operating activities</b>	<b>995</b>	3,427	<b>2,445</b>	4,040
<b>Cash flows from investing activities</b>				
Acquisition of property, plant and equipment	(31)	(123)	(31)	(133)
Proceeds from disposal of property, plant and equipment	-	-	-	4
<b>Net cash used in investing activities</b>	<b>(31)</b>	(123)	<b>(31)</b>	(129)
<b>Cash flows from financing activities</b>				
Repayment of finance lease	(30)	(8)	(37)	(17)
Repayment to immediate holding company	-	(503)	-	(503)
Repayment to intermediate holding company	(312)	-	(1,706)	(2,276)
Interest (received)/paid	6	(15)	(11)	(32)
<b>Net cash used in financing activities</b>	<b>(336)</b>	(526)	<b>(1,754)</b>	(2,828)
<b>Net increase in cash and cash equivalents</b>	<b>628</b>	2,778	<b>660</b>	1,083
<b>Beginning of financial period</b>	<b>7,164</b>	6,925	<b>7,772</b>	8,602
Effects of exchange rate changes on cash and cash equivalents	(444)	276	(1,084)	294
<b>End of financial period (Note A)</b>	<b>7,348</b>	9,979	<b>7,348</b>	9,979
<b>Note A:</b>	<b>30 Jun 16</b>	30 Jun 15	<b>30 Jun 16</b>	30 Jun 15
Cash and cash equivalents consist of:	<b>S\$'000</b>	S\$'000	<b>S\$'000</b>	S\$'000
Cash and bank balance	9,137	11,117	9,137	11,117
Less: Bank overdrafts	(1,789)	(1,138)	(1,789)	(1,138)
	<b>7,348</b>	9,979	<b>7,348</b>	9,979

- 1 (d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalization issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year

STATEMENT OF CHANGES IN EQUITY - GROUP

	Share Capital S\$'000	Capital Reserve S\$'000	Foreign Currency Translation Reserve S\$'000	Accumulated losses S\$'000	Total S\$'000
<b>Balance at 1 January 2016</b>	149,642	18,650	692	(143,429)	25,555
Total comprehensive income for the financial period	-	-	(1,180)	600	(580)
<b>Balance at 31 March 2016</b>	149,642	18,650	(488)	(142,829)	24,975
Total comprehensive income for the financial period	-	-	(999)	1,290	291
<b>Balance at 30 June 2016</b>	149,642	18,650	(1,487)	(141,539)	25,266
<b>Balance at 1 January 2015</b>	149,642	18,650	738	(146,858)	22,172
Total comprehensive income for the financial period	-	-	(421)	1,332	911
<b>Balance at 31 March 2015</b>	149,642	18,650	317	(145,526)	23,083
Total comprehensive income for the financial period	-	-	725	970	1,695
<b>Balance at 30 June 2015</b>	149,642	18,650	1,042	(144,556)	24,778

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Share Capital S\$'000	Capital Reserve S\$'000	Accumulated losses S\$'000	Total S\$'000
<b>Balance at 1 January 2016</b>	149,642	18,650	(152,356)	15,936
Total comprehensive income for the financial period	-	-	(329)	(329)
<b>Balance at 31 March 2016</b>	149,642	18,650	(152,685)	15,607
Total comprehensive income for the financial period	-	-	13	13
<b>Balance at 30 June 2016</b>	149,642	18,650	(152,672)	15,620
<b>Balance at 1 January 2015</b>	149,642	18,650	(159,965)	8,327
Total comprehensive income for the financial period	-	-	336	336
<b>Balance at 31 March 2015</b>	149,642	18,650	(159,629)	8,663
Total comprehensive income for the financial period	-	-	1,235	1,235
<b>Balance at 30 June 2015</b>	149,642	18,650	(158,394)	9,898

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- 1 (d)(ii) **Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares or cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all outstanding convertibles as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year**

There were no outstanding warrants as at 30 June 2016 (31 December 2016 : NIL).

- (d)(iii) **To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.**

As at 30 June 2016, the Company has issued ordinary shares of 35,458,818 (2015: 35,458,818). There has been no changes in the Company's share capital since the end of previous year reported on.

- (d)(iv) **A statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial period reported on.**

The Company does not hold any treasury shares as at the end of the current financial period reported on.

- 2 **Whether the figures have been audited, or reviewed and in accordance with which standard (e.g. the Singapore Standard on Auditing 910 (Engagements to Review Financial Statements), or an equivalent standard)**

The figures have not been audited or reviewed by the Group's auditors.

- 3 **Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of matter)**

Not applicable

- 4 **Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied**

The Group has applied the same accounting policies and methods of computation used in the financial statements for the current reporting year compared with the audited financial statements for the year ended 31 December 2015.

- 5 **If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change**

An assessment has been made of Amendments and Interpretations to the Singapore Financial Reporting Standards ("FRS") effective from 1 January 2016 and it is not expected to have any significant impact on the financial statements of the Group.

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**6 Earnings per ordinary share of the group for the current period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends**

Earnings per ordinary share of the group for the financial period, after deducting any provision for preference dividends: -

(i) Based on weighted average number of ordinary shares in issue  
 - continuing operations  
 - discontinued operations

(ii) On a fully diluted basis  
 - continuing operations  
 - discontinued operations

<b>Group</b>		<b>Group</b>	
<b>3 months ended</b>		<b>6 months ended</b>	
<b>30 Jun 16</b>	30 Jun 15	<b>30 Jun 16</b>	30 Jun 15
<b>Cents</b>	Cents	<b>Cents</b>	Cents
<b>3.64</b>	2.74	<b>5.33</b>	6.49
-	-	-	-
<b>3.64</b>	2.74	<b>5.33</b>	6.49
<b>3.64</b>	2.74	<b>5.33</b>	6.49
-	-	-	-
<b>3.64</b>	2.74	<b>5.33</b>	6.49

Explanatory Notes for Item 6

**7 Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the (a) current period reported on and (b) immediately preceding financial year**

Net assets value per ordinary share based on issued share capital of the issuer at the end of the financial period/year

Number of existing issued shares at end of period/year

<b>Group</b>		<b>Company</b>	
<b>30 Jun 16</b>	31 Dec 15	<b>30 Jun 16</b>	31 Dec 15
<b>Cents</b>	Cents	<b>Cents</b>	Cents
<b>71.3</b>	72.1	<b>44.1</b>	44.9
<b>35,458,818</b>	35,458,818	<b>35,458,818</b>	35,458,818

**8 A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. The review must discuss any significant factors that affected the turnover, costs and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors. It must also discuss any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on**

Group Performance for 3 months ended 30 June 2016 (Q2 2016)

For the three months ended 30 June 2016 ('Q2 2016'), Brook Crompton Holdings Ltd and its subsidiaries ('the Group') achieved sales of S\$15.4 million, an increase of 19.8% compared with the corresponding preceding quarter ('Q2 2015') sales of S\$12.8 million. The increase came from UK and Canada for this quarter. However, there was only a slight increase in gross profit, registering S\$4.8 million for the current quarter compared with the previous S\$4.7 million due to narrowing margin.

Overall expenses increased by 5.1% to S\$3.6 million (Q2 2015: S\$3.5 million). The slight increase was due to unfavourable foreign exchange rate, mitigated by lower administrative expenses. The increase in Other Gains of S\$0.4 million, coupled with increased sales, helped to boost our pre-tax profit to S\$1.6 million from the preceding S\$1.2 million. EBITDA increased to S\$1.8 million compared with the previous S\$1.2 million.

Group Performance for 6 months ended 30 June 2016 (1H 2016)

Cumulative sales for the current 6 months was S\$27.7 million, slightly ahead of the previous S\$27 million. The 6 months increase came from Canada and Asia Pacific, whilst the drop in UK sales was due mainly to the depreciating British Pound. At Gross Profit level, there was a slight drop from the previous S\$9.5 million to the current S\$9.1 million due to margin pressure.

Cumulative expenses for the current 6 months increased by 7.0% to S\$7.3 million compared with the previous year's S\$6.8 million due mainly to unfavourable exchange rate as a result of Brexit announced in June leading to the drop in British Pound of close to 16% against S\$ over the 6 months period. This was mitigated by a drop in administrative expenses in our bid to trim costs as well as forex gain recorded under Other Gain due to holding of non-British currency in the book of BC UK.

Excluding the foreign currency impact, EBITDA for this half year was S\$2.9 million against the previous S\$2.4 million. Net Profit before tax was S\$2.5 million compared with the previous S\$2.8 million, a drop of 11.8%.

There is an unrealized translation loss on net assets of S\$2.2 million under the consolidated accounts due to depreciation of GBP against S\$. This, after netting off the six months net profit, had narrowed the drop in Net Asset to S\$25.3 million from the year ended 2015's S\$25.6 million.

Net cash generated from operation dropped to S\$2.4 million compared to 1H2015's S\$4.0 million due mainly to increase in receivables, compensated by increase in payables. As a result, net cash position went down to S\$7.3 million from 1H2015's S\$10 million. Current ratio stays at a healthy level of 2.6, maintaining the same level as YE 2015.

**9 Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results**

Not applicable

**10 A commentary at the date of the announcement of the competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.**

The results of the Euro Referendum with UK leaving the European Union announced in June 2016 had an adverse impact on the British Pound, which saw a drop of 16% in this currency against S\$ over a period of six months to end June 2016. As the group derives most of its income from UK operations, this has a significant adverse impact on our income and cash flow for the remaining year. Economy outlook for rest of the year was reported to be sluggish. The group will continue to remain lean and trim and stay relevant under the tough operating environment.



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**11 Dividend**

**(a) Current Financial Period Reported On**

Any dividend recommended for the financial period reported on? **None**

**(b) Corresponding Period of the Immediately Preceding Financial Year**

Any dividend declared for the corresponding period of the immediately preceding financial year? **None**

**(c) Date payable**

Not Applicable

**(d) Books closure date**

Not Applicable

**12 If no dividend has been declared / recommended, a statement to that effect**

No dividends are proposed for the period ended 30 June 2016.

**13 If the Group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.**

Name of Interested Person	Aggregate value of all interested person transactions during the financial year under review (excluding transactions less than \$100,000 and transactions conducted under shareholders' mandate pursuant to Rule 920)		Aggregate value of all interested person transactions conducted under shareholders' mandate pursuant to Rule 920 (excluding transactions less than \$100,000)	
	YTD		YTD	
	Q2 2016 \$'000	Q2 2015 \$'000	Q2 2016 \$'000	Q2 2015 \$'000
<b>General Transactions</b>				
Wolong Electric Group Co Ltd	-	-	6,767	5,991
ATB Nordenham GmbH	-	-	221	104
ATB Sever d.o.o.	-	-	115	-
ATB Tamel S.A	-	-	6,103	6,629
ATB Schorch GmbH	-	-	-	652
ATB UK Group	-	-	960	-
			14,166	13,376

**14 Negative Assurance on interim Financial Statement**

On behalf of the Board of Directors of the Company, we, Chen Yingzhu and Andreas Schindler, being two directors of the Company, do hereby confirm that, to the best of our knowledge, nothing has come to the attention of the Board of Directors of the Company which may render the financial results for the period ended 30 June 2016 to be false or misleading in any material aspect.

**PART II – ADDITIONAL INFORMATION REQUIRED FOR FULL YEAR ANNOUNCEMENT**

(This part is not applicable to Q1, Q2, Q3 or Half Year Results)

15 **Segmented revenue and results for business or geographical segments (of the group) in the form presented in the issuer's most recently audited annual financial statements, with comparative information for the preceding year**

Not Applicable

16 **In the review of performance, the factors leading to any material changes in contributions to turnover and earning by the business or geographical segments**

Not Applicable

17 **A breakdown of sales**

Not Applicable

18 **A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year**

	Latest Year (S\$'000)	Previous Year (S\$'000)
Ordinary	NIL	NIL
Preference	Not Applicable	Not Applicable
Total	NIL	NIL

19 **Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(13) in the format below. If there are no such persons, the issuer must make an appropriate negative statement.**

Not Applicable

20 **Confirmation that the issuer has procured undertaking from all its Directors and executive officers (in the format set out in Appendix 7.7 under Rule 720(1))**

The Company confirms that it has already procured undertakings from all of its Directors and executive officer in the format as set out in Appendix 7.7 of the SGX-ST Listing Manual.

**On behalf of the Board**

Chen Yingzhu  
Chief Executive Officer, Director  
Singapore, 12 Aug 2016