

## Investor

### Investment Service Centre

#### Listed Companies Information

JU TENG INTL<03336> - Results Announcement

Ju Teng International Holdings Limited announced on 21/04/2006:

(stock code: 03336 )

Year end date: 31/12/2005

Currency: HKD

Auditors' Report: Unqualified

	(Audited ) Current Period from 01/01/2005 to 31/12/2005 Note ('000 )	(Audited ) Last Corresponding Period from 01/01/2004 to 31/12/2004 ( '000 )
Turnover	: 2,671,798	1,561,093
Profit/(Loss) from Operations	: 269,019	275,324
Finance cost	: (59,932)	(12,557)
Share of Profit/(Loss) of Associates	: N/A	N/A
Share of Profit/(Loss) of Jointly Controlled Entities	: N/A	N/A
Profit/(Loss) after Tax & MI	: 192,095	241,373
% Change over Last Period	: -20.42 %	
EPS/(LPS)-Basic (in dollars)	: 0.2456	0.3262
-Diluted (in dollars)	: 0.2456	N/A
Extraordinary (ETD) Gain/(Loss)	: N/A	N/A
Profit/(Loss) after ETD Items	: 192,095	241,373
Final Dividend per Share	: NIL	N/A
(Specify if with other options)	: N/A	N/A
B/C Dates for Final Dividend	: N/A	
Payable Date	: N/A	
B/C Dates for Annual General Meeting	: 22/05/2006	to 24/05/2006 bdi.
Other Distribution for Current Period	: N/A	
B/C Dates for Other Distribution	: N/A	

Remarks:

#### 1. GROUP REORGANISATION

Pursuant to a reorganisation scheme to rationalise the structure of the Group in preparation for the listing of the Company's shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), the Company became the holding company of the companies now comprising the Group on 17 June 2005 (the "Group Reorganisation").

#### 2. BASIS OF CONSOLIDATION

The consolidated financial statements have been prepared using the merger

basis of accounting as a result of the Group Reorganisation. On this basis, the Company has been treated as the holding company of its subsidiaries for the financial years presented rather than from the date of their acquisition. Accordingly, the consolidated results of the Group for the years ended 31 December 2005 and 2004 include the results of the Company and its subsidiaries with effect from 1 January 2004 or since their respective dates of incorporation/registration, where this is a shorter period, except for Hempton International Limited ("Hempton") and Ju Teng Electronics (Shanghai) Co., Ltd. ("Ju Teng Electronics") which are consolidated from the date of acquisition. The comparative combined balance sheet as at 31 December 2004 has been prepared on the basis that the existing Group had been in place at that date. The acquisition of Hempton and Ju Teng Electronics during the prior year has been accounted for using the purchase method of accounting.

### 3. BASIS OF PREPARATION

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which also include Hong Kong Accounting Standards ("HKASs") and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants, accounting principles generally accepted in Hong Kong and the disclosure requirements of the Hong Kong Companies Ordinance. They have been prepared under the historical cost convention, except for derivative financial instruments, which have been measured at fair value. These financial statements are presented in Hong Kong dollars and all values are rounded to the nearest thousand (HK\$'000) except when otherwise indicated.

The Group has adopted all applicable new and revised HKFRSs, which are effective for accounting period beginning on 1 January 2005, since 1 January 2004.