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**Third Quarter \* Financial Statement And Dividend Announcement**

\* Asterisks denote mandatory information


Name of Announcer *	EUROPTRONIC GROUP LTD
Company Registration No.	200009775K
Announcement submitted on behalf of	EUROPTRONIC GROUP LTD
Announcement is submitted with respect to *	EUROPTRONIC GROUP LTD
Announcement is submitted by *	Huang Shih-An
Designation *	Executive Chairman
Date & Time of Broadcast	30-Oct-2009 18:38:43
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**>> Announcement Details**

The details of the announcement start here ...

For the Financial Period Ended *	30-09-2009
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**Attachments**

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### Third Quarter And Nine Months Financial Statement And Dividend Announcement

#### PART I - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2 & Q3), HALF-YEAR AND FULL YEAR RESULTS

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

#### Group Income Statement for third quarter and nine months ended 30 September 2009. These figures have not been audited.

	Group			Group		
	9 months ended	9 months ended	% Increase/ (Decrease)	3 months ended	3 months ended	% Increase/ (Decrease)
	30/09/2009	30/09/2008		30/09/2009	30/09/2008	
(S\$'000)						
Total revenue	44,317	59,734	(25.81)	21,464	17,109	25.45
Cost of sales	(40,479)	(55,026)	(26.44)	(18,421)	(16,372)	12.52
Gross profit	3,838	4,708	(18.48)	3,043	737	NM
Other operating income/(charges)	350	2,147	(83.70)	54	(282)	NM
Selling and distribution expenses	(6,106)	(2,551)	NM	(1,063)	(845)	25.80
Administrative expenses	(5,627)	(4,895)	14.95	(2,139)	(1,613)	32.61
Share of results from an associate	83	39	NM	164	(22)	(845.45)
Finance costs	(1,518)	(1,801)	(15.71)	(471)	(593)	(20.57)
Profit/(loss) before taxation and minority interests	(8,980)	(2,353)	NM	(412)	(2,618)	(84.26)
Taxation	(129)	(274)	(52.92)	(12)	(151)	(92.05)
Profit/(loss) after taxation and before minority interests	(9,109)	(2,627)	NM	(424)	(2,769)	(84.69)
Attributable to:						
Shareholders of the company	(9,401)	(2,534)	NM	(939)	(2,730)	(65.60)
Minority interest	292	(93)	NM	515	(39)	NM
	(9,109)	(2,627)		(424)	(2,769)	
Consolidated statement of comprehensive income:						
	Group			Group		
	9 months ended	9 months ended	% Increase/ (Decrease)	3 months ended	3 months ended	% Increase/ (Decrease)
	30/09/2009	30/09/2008		30/09/2009	30/09/2008	
(S\$'000)						
Profit / (Loss) for the period	(9,109)	(2,627)	NM	(424)	(2,769)	(84.69)
Other comprehensive income:						
Fair value changes	1,288	(2,832)	NM	774	(1,287)	NM
Revaluation reserve	11,286	-	NM	100	-	NM
Translation adjustments	(1,293)	1,374	NM	73	1,629	NM
Total comprehensive income for the period	2,172	(4,085)	-	523	(2,427)	
Attributable to:						
Equity holders of the Company	1,880	(3,992)	NM	8	(2,388)	NM
Minority interest	292	(93)	NM	515	(39)	NM
Total comprehensive income for the period	2,172	(4,085)		523	(2,427)	
Profit/(loss) for the financial year ended 30 September is arrived at after (charging)/crediting the following:						
	Group			Group		
	9 months ended	9 months ended	% Increase/ (Decrease)			
	30/09/2009	30/09/2008				
(S\$'000)						
Depreciation of property, plant and equipment	(2,136)	(2,130)	0.28			
Foreign exchange gain/(loss), net	25	1,295	(98.07)			
Interest expenses	(1,518)	(1,801)	(15.71)			
Interest income	4	13	(69.23)			
Allowance for inventories obsolescence	(2,632)	-	NM			
Allowance for doubtful receivables (Trade)	(695)	-	NM			
Write back of allowance for impairment of doubtful receivables (Non-trade)	11	12	(8.33)			
Amortisation of intangible assets	(24)	(17)	41.18			
Gain on disposal of property, plant and equipment	(42)	27	NM			

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

Statement of Financial Position (S\$'000)	Group		Company	
	30/09/2009	31/12/2008	30/09/2009	31/12/2008
<b>Non-current assets:</b>				
Property, plant and equipment	47,833	38,867	-	-
Investments in associated company	2,020	1,937	-	-
Investments in subsidiaries	-	-	47,030	45,224
Intangible assets	3,909	3,369	-	-
Deferred taxation	8	191	-	-
Financial assets, available-for-sale	5,041	5,041	-	-
<b>Total non-current assets</b>	<b>58,811</b>	<b>49,405</b>	<b>47,030</b>	<b>45,224</b>
<b>Current assets:</b>				
Cash and bank balances	10,019	3,698	3,977	237
Trade receivables	22,284	17,261	-	-
Financial assets, available-for-sale	2,318	1,031	1	1
Other receivables and prepayments	10,046	8,662	12,275	10,775
Biological assets	2	2	-	-
Inventories	16,567	17,581	-	-
<b>Total current assets</b>	<b>61,236</b>	<b>48,235</b>	<b>16,253</b>	<b>11,013</b>
<b>Total assets</b>	<b>120,047</b>	<b>97,640</b>	<b>63,283</b>	<b>56,237</b>
<b>Current liabilities:</b>				
Borrowings	39,621	45,762	148	1,641
Trade payables	17,428	10,532	-	-
Other payables	5,250	2,633	5,444	3,655
Provision for taxation	159	211	68	68
<b>Total current liabilities</b>	<b>62,458</b>	<b>59,138</b>	<b>5,660</b>	<b>5,364</b>
<b>Net current assets / (current liabilities)</b>	<b>(1,222)</b>	<b>(10,903)</b>	<b>10,593</b>	<b>5,649</b>
<b>Non-current liabilities:</b>				
Deferred taxation	11	11	-	-
Borrowings	11,790	3,189	37	148
<b>Total non-current liabilities</b>	<b>11,801</b>	<b>3,200</b>	<b>37</b>	<b>148</b>
<b>Equity attributable to equity holders of the company</b>				
Share capital	58,782	50,520	58,782	50,520
Treasury shares	(318)	(318)	(318)	(318)
Statutory reserves	1,727	2,027	-	-
Foreign currency translation reserves	(5,442)	(4,149)	-	-
Revaluation reserve	11,286	-	-	-
Share option reserves	185	185	185	185
Fair value adjustment reserves	(5,902)	(7,190)	(5)	(6)
Revenue reserves	(14,919)	(5,818)	(1,058)	344
	45,399	35,257	57,586	50,725
Minority interest	389	45	-	-
<b>Total equity</b>	<b>45,788</b>	<b>35,302</b>	<b>57,586</b>	<b>50,725</b>
<b>Total liabilities and equity</b>	<b>120,047</b>	<b>97,640</b>	<b>63,283</b>	<b>56,237</b>

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

**Amount repayable in one year or less, or on demand**

As at 30/09/2009		As at 31/12/2008	
Secured	Unsecured	Secured	Unsecured
S\$'000	S\$'000	S\$'000	S\$'000
8,922	30,699	5,462	40,300

**Amount repayable after one year**

As at 30/09/2009		As at 31/12/2008	
Secured	Unsecured	Secured	Unsecured
S\$'000	S\$'000	S\$'000	S\$'000
7,353	4,437	3,189	Nil

**Details of any collateral**

The credit facilities of the subsidiaries are secured by the leasehold properties of Europtronic (Singapore) Pte Ltd, UPT Crypson Component (Shanghai) Co., Ltd and Europtronic Electronic (Shenzhen) Co., Ltd, and freehold properties of Europtronic Taiwan Ind Corp and Housing Technology Corp respectively.

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

Statement of Cash Flows	Group S\$'000 9 months ended 30/09/2009	Group S\$'000 9 months ended 30/09/2008	Group S\$'000 3 months ended 30/09/2009	Group S\$'000 3 months ended 30/09/2008
(S\$'000)				
<b>Cash flows from operating activities:</b>				
Profit/(loss) before taxation	(8,980)	(2,353)	(413)	(2,618)
Adjustments for:				
Amortisation of intangible assets	24	17	11	5
Depreciation of property, plant and equipment	2,136	2,130	735	555
Interest income	(4)	(13)	(2)	(3)
Interest expense	1,518	1,801	471	593
Gain on disposal of property, plant and equipment	42	(27)	47	-
Negative goodwill on acquisition of investment in associated company	-	-	63	-
Allowance for inventories obsolescence	2,632	-	(211)	-
Allowance for impairment of doubtful receivables (Trade)	695	-	-	-
Write back of allowance for impairment of doubtful receivables (Non-trade)	(11)	-	(3)	-
Share of results from an associated company	(83)	(39)	(164)	22
Net effect of exchange rate changes in consolidating subsidiaries	(943)	794	(347)	515
Operating cash flow before reinvestment in working capital	(2,974)	2,310	187	(931)
(Increase)/decrease in trade receivables	(5,023)	2,348	(7,605)	2,193
(Increase)/decrease in other receivables and prepayments	(1,190)	(1,829)	(1,131)	(1,229)
(Increase)/decrease in inventories	(1,618)	(1,112)	(3,189)	(538)
Increase/(decrease) in trade payables	6,896	(3,622)	8,194	327
Increase/(decrease) in other payables	2,617	1,230	1,297	234
Cash generated from operations	(1,292)	(675)	(2,247)	56
Interest paid	(1,518)	(1,801)	(471)	(593)
Interest received	4	13	2	3
Income tax paid	(181)	(502)	(27)	(70)
Net cash generated from/(used in) operating activities	(2,987)	(2,965)	(2,743)	(604)
<b>Cash flows from investing activities:</b>				
Intangible assets acquired of customer relationship	(575)	-	(575)	-
Purchase of property, plant and equipment	(848)	(1,125)	(252)	(40)
Proceeds from disposal of plant and equipment	9	30	-	30
Acquisition of associated company	-	(360)	-	-
Net cash generated from/(used in) investing activities	(1,414)	(1,455)	(827)	(10)
<b>Cash flows of financing activities:</b>				
(Repayments of)/proceeds from loans, net	2,592	4,046	422	2,802
Proceed from Rights Issue, net	8,262	-	8,262	-
Repayments of finance leases	(132)	(177)	(87)	(42)
Net cash (used in)/generated from financing activities	10,722	3,869	8,597	2,760
Net increase/(decrease) in cash and cash equivalents	6,321	(551)	5,027	2,146
Cash and cash equivalents at beginning of financial year	3,698	5,567	4,992	2,870
<b>Cash and cash equivalents at end of financial year</b>	<b>10,019</b>	<b>5,016</b>	<b>10,019</b>	<b>5,016</b>
<b>CASH AND CASH EQUIVALENTS</b>				
Cash and bank balances	9,446	4,728	9,446	4,728
Fixed deposits	573	288	573	288
	<b>10,019</b>	<b>5,016</b>	<b>10,019</b>	<b>5,016</b>

**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 capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year**

	Share capital	Treasury shares	Share premium	Share option reserves	Statutory reserves	Foreign currency translation reserves	Fair value adjustment reserves	Revaluation reserves	Revenue reserves	Total	Minority interest	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Group</b>												
Balance at 1 July 2008	50,520	(318)	-	185	2,507	(7,045)	(4,871)	-	171	41,149	436	41,585
Changes in equity for the period:												
Total comprehensive income for the period	-	-	-	-	(110)	1,629	(1,287)	-	(2,620)	(2,388)	(39)	(2,427)
Balance at 30 September 2008	50,520	(318)	-	185	2,397	(5,416)	(6,158)	-	(2,449)	38,761	397	39,158
Balance at 1 July 2009	50,595	(318)	-	185	1,760	(5,515)	(6,676)	11,186	(14,013)	37,204	(183)	37,021
Changes in equity for the period:												
Rights issued for the financial period	8,187	-	-	-	-	-	-	-	-	8,187	-	8,187
Total comprehensive income for the period	-	-	-	-	(33)	73	774	100	(906)	8	572	580
Balance at 30 September 2009	58,782	(318)	-	185	1,727	(5,442)	(5,902)	11,286	(14,919)	45,399	389	45,788
<b>Company</b>												
Balance at 1 July 2008	50,520	(318)	-	185	-	-	(3)	-	(248)	50,136	-	50,136
Changes in equity for the period:												
Total comprehensive income for the period	-	-	-	-	-	-	-	-	(83)	(83)	-	(83)
Balance at 30 September 2008	50,520	(318)	-	185	-	-	(3)	-	(331)	50,053	-	50,053
Balance at 1 July 2009	50,595	(318)	-	185	-	-	(6)	-	(223)	50,233	-	50,233
Changes in equity for the period:												
Rights issued for the financial period	8,187	-	-	-	-	-	-	-	-	8,187	-	8,187
Total comprehensive income for the period	-	-	-	-	-	-	1	-	(835)	(834)	-	(834)
Balance at 30 June 2009	58,782	(318)	-	185	-	-	(5)	-	(1,058)	57,586	-	57,586

**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 for 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 the outstanding convertibles, as well as the number of shares held as treasury shares, if any, against the total number of issued shares excluding treasury shares of the issuer, 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 changes in the Company's share capital since the end of both financial periods reported on. The changes are as follows:

4<sup>th</sup> June 2009 issue of 1,500,000 new shares at 5 cents per share.

29<sup>th</sup> July 2009 issue of 337,554,577 Rights Issue at 2.5 cents per share.

Option granted under the Eurotronic Employees' Share Option Scheme outstanding as at 30 September 2009 is 861,800 (30 September 2008: 1,036,800).

The Company had 2,500,000 shares is held as treasury shares.

**1(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.**

	<b>Period ended 30/09/2009</b>	<b>Year ended 31/12/2008</b>
Number of issued shares	338,554,577	338,554,577
Add: Number of issued new shares	1,500,000	-
Add: Number of Rights Issued	337,554,577	-
Less: Number of treasury shares	(2,500,000)	(2,500,000)
Number of issued shares excluding treasury shares	675,109,154	336,054,577

**1(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.**

	<b>Period ended 30/09/2009</b>	<b>Year ended 31/12/2008</b>
Balance brought forward	2,500,000	2,500,000
Purchase of treasury shares	-	-
Transfer to Europtronic Performance Shares	-	-
Balance of treasury shares	2,500,000	2,500,000

**2. Whether the figures have been audited, or reviewed and in accordance with which auditing standard or practice.**

The figures have not been audited or reviewed by the Company'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**

Except as disclosed in Note 5 below, the Group has applied the same accounting policies and methods of computation in the financial statements for the current financial period compared with those for the audited financial statements as at 31 December 2008.

**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**

In the current year, the Group adopted the new/revised Financial Reporting Standards (“FRS”) and Interpretations of FRS (“INT FRS”) that are effective for annual periods beginning on or after 1 January 2009. Changes to the Group’s accounting policies have been made as required, in accordance with the transitional provisions in the respective FRS and INT FRS.

The following are the new or amended FRS that are relevant to the Group:

FRS 1 (Revised)	Presentation of Financial Statements
FRS 108	Operating Segments

The adoption of the above FRS did not result in any substantial change to the Group’s accounting policies nor any significant impact on the financial statements.

**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**

	Group	
	9 months ended 30/09/2009	9 months ended 30/09/2008
Earnings per ordinary share (“EPS”) for the period based on net profit attributable to the shareholders		
(i) Based on weighted average number of ordinary shares in issue ; and	(2.26 cents)	(0.75 cents)
(ii) On a fully diluted basis	(2.26 cents)	(0.75 cents)

	Group	
	3 months ended 30/9/2009	3 months ended 30/9/2008
Earnings per ordinary share (“EPS”) for the period based on net profit attributable to the shareholders		
(i) Based on weighted average number of ordinary shares in issue ; and	(0.23 cents)	(0.81 cents)
(ii) On a fully diluted basis	(0.23 cents)	(0.81 cents)

(i) EPS for quarter ended 30 September 2009 on existing issued share capital is computed based on the weighted average number of shares in issue during the year of 415,842,097 (30/09/2008 : 336,054,577) ordinary shares.

(ii) There is no dilution in respect of the share options outstanding for the end of both financial periods reported on.

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

	Group			Company		
	30/09/09	31/12/08	Change	30/09/09	31/12/08	Change
Net asset value ("NAV") backing per ordinary share based on the total number of issued shares excluding treasury shares as at the end of the period reported on	6.72 cents	10.49 cents	(35.94%)	8.53 Cents	15.09 cents	(43.47%)

Note:

NAV per ordinary share is computed based on number of shares in issue of 675,109,154 (31/12/2008 : 336,054,577) as at 30 September 2009.

**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**

**Income Statement**

Third quarter ended 30 September 2009 (3Q2009)

Compared to 3Q2008, the Group's turnover increased by S\$4.4 million to S\$21.5 million in 3Q2009 as a result of an increase in the distribution business volume. This increase was due to the newly incorporated subsidiaries and continuous improvement in the core businesses across the Group.

The overall gross profit margin increased in 3Q2009, due to higher revenues and higher margins contributed by the Group's core businesses and subsidiaries.

Other operating income reduced in 3Q2009, due to a lower exchange gain. Finance costs decreased as a result of lower interest rate of banking facilities for working capital in 3Q2009 compared to 3Q2008.

Selling and distribution expenses increased by S\$0.2 million attributable to the expenses incurred by the new subsidiaries.

Administrative expenses increased by S\$0.6 million partly due to the incorporation of the expenses incurred by the new subsidiaries. The disposal of equipment and an increase in legal and professional fees also contributed to the overall rise in administrative expenses.

Profit before income tax registered a negative figure of S\$0.4 million which was a significant improvement from the last two quarters.

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#### Nine months ended 30 September 2009 (9M2009)

The Group's revenue in 9M2009 decreased from S\$59.7 million in 9M2008 to S\$44.3 million. The decrease in revenue was due largely to lower revenue generated from the distribution business as well as the manufacturing business, owing to the global economic downturn and market uncertainties in 1H2009.

The overall gross profit margin in 9M2009 was lower. Gross profit margin for the manufacturing business declined due to lower capacity utilisation in 1H2009.

In 9M2009, other operating income decreased as a result of lower exchange gain. Selling and distribution expenses increased by S\$3.6 million. This was due to a provision of S\$2.8 million made for inventory obsolescence. Another S\$0.7 million was due to a provision for trade receivables in 1H2009.

Profit before income tax decreased to a negative figure of S\$9.1 million in 9M2009. This was substantially due to low capacity utilisation from all the factories in the Group as well as allowance for impairment of inventories and trade receivables in 1H2009.

#### **Balance sheet**

Due to an increase in revenue in 3Q2009 and the newly incorporated subsidiaries, trade receivables increased by S\$4.6 million from S\$17.3 million in 4Q2008 to S\$22.3 million in 3Q2009. This has led to an increase of trade payables and other payables of S\$6.9 million and S\$2.6 million respectively.

Inventory decreased from S\$17.6 million in 4Q2008 to S\$16.5 million in 3Q2009 due to the Group's efficient inventory measures to reduce aging stocks and allowance for inventory obsolescence.

There was an increase in property, plant and equipment by S\$9.0 million due to revaluation of properties.

Borrowings increased by S\$2.5 million and cash & bank balances increased by S\$6.3 million. The net current liabilities reduced by S\$9.7 million to S\$1.2 million, due to partial reclassification of short term borrowings to long term borrowings. Net proceeds from the Rights Issue exercise have improved the working capital of the Group. It has also increased the share capital from S\$50.5 million to S\$58.8 million.

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

No forecast or prospect statement was disclosed to shareholders previously.

#### **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 financial markets around the world continue to recover in 3Q2009 but at a slower rate compared to 2Q2009, in expectation of a quick turnaround of the world economy. However, the recovery of major economies of the developed countries appears to be much slower than anticipated.

The demand for electronic products is far weaker compared to a normal peak season one can expect approaching the year end. On the other hand, it is good news that the China economy is growing at a faster rate than expected. As such, the demand for electronic components is holding up reasonably well in Asia.

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The Group enjoyed a positive growth in 3Q2009 where revenue was up by 73.6% and gross margin increased more than 2.5 times when compared to 2Q2009. This was mainly due to contribution from the newly incorporated subsidiaries since 1 August 2009. Although weaker than normal demand from the developed economies is to be anticipated over this Christmas period, the Group expects revenue to continue to grow in 4Q2009.

Going forward, the Group will continue to drive revenue growth, focusing on its core businesses in both manufacturing and distribution. As the market for electronic components is still growing in Asia, there are many opportunities to increase the revenue.

#### **11. Dividend**

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

Any dividend declared for the current financial period reported on? No.

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

Any dividend declared for the corresponding period of the immediately preceding financial year? No

##### ***(c) Date payable***

Not applicable

##### ***(d) Books closure date***

Not applicable

#### **12. If no dividend has been declared/recommendeded, a statement to that effect.**

No dividend has been recommended by the Directors for the third quarter ended 30 September 2009.

#### **PART II - ADDITIONAL INFORMATION REQUIRED FOR FULL YEAR ANNOUNCEMENT (This part is not applicable to Q1, Q2, Q3 or Half Year Results)**

#### **13. 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 immediately preceding year.**

Not applicable

#### **14. In the review of performance, the factors leading to any material changes in contributions to turnover and earnings by the business or geographical segments.**

Not applicable

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**15. A breakdown of sales.**

Not applicable

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

Total Annual Dividend

	Latest Full Year (2009)	Previous Full Year (2008)
Ordinary	-	-
Preference	-	-
Total:	-	-

**Confirmation by the Board pursuant to Rule 705(4) of the Listing Manual of SGX-ST.**

On behalf of the Board of Directors of the Company, we, Huang Shih An and Huang Chuang Shueh Ou, hereby confirm to the best of our knowledge that nothing has come to the attention of the Board of Directors of the Company which may render the 3Q2009 and 9M2009 financial results for the financial period ended 30 September 2009 set out above to be false or misleading in any material aspect.

On behalf of the Board of Directors  
of Europrotonic Group Ltd

**Huang Shih An**  
Chairman  
30 October 2009

**Huang Chuang Shueh Ou**  
Vice Chairman