

**AVI-TECH ELECTRONICS LIMITED**  
**(Company Registration No. 198105976H)**

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**CLARIFICATION TO AMOUNT OF PROPOSED SPECIAL ONE-TIER TAX EXEMPT DIVIDEND**

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The Board of Directors of Avi-Tech Electronics Limited (the “**Company**”) refers to the previous dividend announcement for the financial year ended 30 June 2015 made on 26 August 2015 as well as the press release of 26 August 2015 (the “**Announcements**”).

The Board had, in the Announcements, proposed the following dividends for the year ended 30 June 2015:

- a) a final one-tier tax exempt dividend (the “**Final Dividend**”) of 0.3 cents per ordinary share, with a books closure date of 6 November 2015; and
- b) a special one-tier tax exempt dividend (the “**Special Dividend**”) of 0.7 cents per ordinary share, with a books closure date of 18 February 2016.

As announced on 2 September 2015, the Company is proposing to undertake a share consolidation exercise (the “**Proposed Share Consolidation**”) to consolidate every two (2) existing ordinary shares (“**Existing Shares**”) in the capital of the Company (including treasury shares) into one (1) ordinary share (“**Consolidated Share**”).

Depending on when the Proposed Share Consolidation is effected, the books closure date in respect of the proposed Special Dividend may fall after the completion of the Proposed Share Consolidation. As such, the Board wishes to clarify the following:

- a) prior to the completion of the Proposed Share Consolidation, the dividend rate for the Special Dividend will be 0.7 cents per Existing Share; and
- b) upon completion of the Proposed Share Consolidation, the dividend rate for the Special Dividend will be 1.4 cents per Consolidated Share.

The above adjustment is strictly conducted on a proportionate basis to take into account the effects of the Proposed Share Consolidation on the issued share capital of the Company, and as such, there is no change to the effective dividend rate for the Special Dividend as previously announced in the Announcements.

No proportionate adjustment is required to the dividend rate for the Final Dividend as the books closure date and date of payment of the Final Dividend will be made prior to completion of the Proposed Share Consolidation.

By Order of the Board

Adrian Chan Pengee  
Company Secretary

25 September 2015