

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 9 months ended 30 September 2017:

	Group					
	3 months ended		Change + / (-)	9 months ended		Change + / (-)
	30 Sep 17	30 Sep 16		30 Sep 17	30 Sep 16	
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
		(reclass*)			(reclass*)	
Continuing operations						
Sales	11,077	11,702	(5.3)	34,372	38,019	(9.6)
Cost of sales	(7,502)	(7,895)	(5.0)	(23,231)	(25,105)	(7.5)
Gross profit	3,575	3,807	(6.1)	11,141	12,914	(13.7)
Other income - net	78	141	(44.7)	519	786	(34.0)
Expenses						
- Distribution and marketing	(1,612)	(1,789)	(9.9)	(4,808)	(5,933)	(19.0)
- Administrative	(1,190)	(1,247)	(4.6)	(3,646)	(3,943)	(7.5)
- Finance (Note 1)	279	29	NA	367	(277)	NA
- Others	21	6	NA	(53)	(109)	(51.4)
	(2,502)	(3,001)	(16.6)	(8,140)	(10,262)	(20.7)
Profit before income tax (Note 2)	1,151	947	21.5	3,520	3,438	2.4
Income tax expense	(214)	(216)	(0.9)	(649)	(817)	(20.6)
Profit for the financial period, representing profit attributable to owners of the Company	937	731	28.2	2,871	2,621	9.5
Other comprehensive income, net of tax						
Foreign currency translation reserves - foreign operations, net of tax of \$Nil	395	(334)		349	(2,513)	
Other comprehensive income for the financial period, net of tax	395	(334)	NM	349	(2,513)	NM
Total comprehensive income for the financial period	1,332	397		3,220	108	

Note :

- Finance expenses are made up of :
 - Net change in fair value of derivatives
 - Foreign exchange from financing activities
 - Interest expenses
- Profit before tax has been arrived at after charging/(crediting):
 - Amortisation and depreciation
 - Impairment of losses on inventories
 - Foreign exchange loss/(gain) - net

	3 months ended		9 months ended	
	30 Sep 17	30 Sep 16	30 Sep 17	30 Sep 16
	S\$'000	S\$'000	S\$'000	S\$'000
Net change in fair value of derivatives	1	(4)	292	100
Foreign exchange from financing activities	298	50	131	(357)
Interest expenses	(20)	(17)	(56)	(20)
Amortisation and depreciation	(35)	(38)	(109)	(131)
Impairment of losses on inventories	18	(5)	(27)	(51)
Foreign exchange loss/(gain) - net	142	6	(19)	(172)

NM: Not meaningful

* Figures have been reclassified for consistent accounting treatment in audited accounts for the financial year end 31 December 2016.

Brook Crompton Holdings Ltd.
Unaudited Third Quarter Financial Statements

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

	Group 30 Sep 17 S\$'000	Group 31 Dec 16 S\$'000	Company 30 Sep 17 S\$'000	Company 31 Dec 16 S\$'000
ASSETS				
Current assets				
Cash and bank balance	14,348	8,676	1,521	1,670
Trade and other receivables	9,613	11,524	2,263	1,842
Derivative financial instruments	116	-	-	-
Prepayments	787	710	26	8
Inventories	14,812	15,020	-	-
	39,676	35,930	3,810	3,520
Non-current assets				
Subsidiaries	-	-	12,194	12,195
Property, plant and equipment	2,115	2,172	24	42
Deferred tax assets	724	1,211	-	-
	2,839	3,383	12,218	12,237
Total assets	42,515	39,313	16,028	15,757
LIABILITIES				
Current liabilities				
Trade and other payables	9,732	9,050	290	213
Derivative financial instruments	-	179	-	-
Current tax liabilities	295	122	-	2
Provision for warranty	94	97	-	-
Borrowings	1,857	1,841	-	-
	11,978	11,289	290	215
Non-current liabilities				
Borrowings	4	9	-	-
Retirement benefit obligations	312	307	-	-
Deferred tax liabilities	74	72	-	-
	390	388	-	-
Total liabilities	12,368	11,677	290	215
NET ASSETS	30,147	27,636	15,738	15,542
EQUITY				
Capital and reserves attributable to Company's equity holders				
Share capital	149,642	149,642	149,642	149,642
Other reserves	17,482	17,133	18,650	18,650
Accumulated losses	(136,977)	(139,139)	(152,554)	(152,750)
	30,147	27,636	15,738	15,542
	-	-	-	-

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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 30/09/2017		As at 31/12/2016	
S\$'000		S\$'000	
Secured	Unsecured	Secured	Unsecured
1,857	-	1,841	-

(b) Amount repayable after one year

As at 30/09/2017		As at 31/12/2016	
S\$'000		S\$'000	
Secured	Unsecured	Secured	Unsecured
4	-	9	-

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

	3 months ended 30 Sep 17 S\$'000	3 months ended 30 Sep 16 S\$'000	9 months ended 30 Sep 17 S\$'000	9 months ended 30 Sep 16 S\$'000
Cash flows from operating activities				
Profit for the financial period	938	731	2,872	2,621
Adjustments for:				
Income tax expense	214	216	649	817
Depreciation and amortisation	35	38	109	131
Retirement benefit plan expense	51	46	148	153
Interest expenses	20	17	56	20
(Reversal of impairment)/Impairment loss on inventories	(18)	5	27	51
Impairment losses on trade and other debtors	-	4	-	4
Provision made for warranty	23	2	35	-
Net change in fair value of derivatives	(1)	4	(292)	(100)
Net foreign exchange gain	(5)	(97)	(22)	(101)
Operating profit before working capital changes	1,257	966	3,582	3,596
Changes in operating assets and liabilities				
Inventories	(834)	1,577	103	1,235
Trade and other receivables	3,145	(805)	1,939	(4,001)
Prepayments	492	11	(67)	(122)
Trade and other payables	(8)	(2,843)	928	754
Provision for warranty	(23)	(1)	(35)	9
Retirement benefit contribution paid	(51)	(46)	(148)	(153)
Cash generated from/(used in) operations	3,978	(1,141)	6,302	1,318
Income tax paid	(8)	(2)	(43)	(16)
Net cash from/(used in) operating activities	3,970	(1,143)	6,259	1,302
Cash flows from investing activities				
Acquisition of property, plant and equipment	(11)	(35)	(31)	(66)
Net cash used in investing activities	(11)	(35)	(31)	(66)
Cash flows from financing activities				
Repayment of finance lease	-	-	(1)	(37)
Repayment to intermediate holding company	-	-	-	(1,706)
Dividends paid	-	-	(709)	-
Interest paid	(20)	(16)	(56)	(27)
Net cash used in financing activities	(20)	(16)	(766)	(1,770)
Net increase/(decrease) in cash and cash equivalents	3,939	(1,194)	5,462	(534)
Beginning of financial period	8,407	7,348	6,841	7,772
Effects of exchange rate changes on cash and cash equivalents	150	19	193	(1,065)
End of financial period (Note A)	12,496	6,173	12,496	6,173

Note A:	30 Sep 17 S\$'000	30 Sep 16 S\$'000	30 Sep 17 S\$'000	30 Sep 16 S\$'000
Cash and cash equivalents consist of:				
Cash and bank balance	14,348	7,940	14,348	7,940
Less: Bank overdrafts	(1,852)	(1,767)	(1,852)	(1,767)
	12,496	6,173	12,496	6,173

- 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
Balance at 1 January 2017	149,642	18,650	(1,517)	(139,139)	27,636
Total comprehensive income for the financial period	-	-	(436)	765	329
Balance at 31 March 2017	149,642	18,650	(1,953)	(138,374)	27,965
Dividends Paid	-	-	-	(709)	(709)
Total comprehensive income for the financial period	-	-	390	1,169	1,559
Balance at 30 June 2017	149,642	18,650	(1,563)	(137,914)	28,815
Total comprehensive income for the financial period	-	-	395	937	1,332
Balance at 30 September 2017	149,642	18,650	(1,168)	(136,977)	30,147
					-
Balance at 1 January 2016	149,642	18,650	692	(143,429)	25,555
Total comprehensive income for the financial period	-	-	(1,180)	600	(580)
Balance at 31 March 2016	149,642	18,650	(488)	(142,829)	24,975
Total comprehensive income for the financial period	-	-	(999)	1,290	291
Balance at 30 June 2016	149,642	18,650	(1,487)	(141,539)	25,266
Total comprehensive income for the financial period	-	-	(334)	731	397
Balance at 30 September 2016	149,642	18,650	(1,821)	(140,808)	25,663

STATEMENT OF CHANGES IN EQUITY - COMPANY

	Share Capital S\$'000	Capital Reserve S\$'000	Accumulated losses S\$'000	Total S\$'000
Balance at 1 January 2017	149,642	18,650	(152,750)	15,542
Total comprehensive income for the financial period	-	-	829	829
Balance at 31 March 2017	149,642	18,650	(151,921)	16,371
Dividends Paid	-	-	(709)	(709)
Total comprehensive income for the financial period	-	-	57	57
Balance at 30 June 2017	149,642	18,650	(152,573)	15,719
Total comprehensive income for the financial period	-	-	19	19
Balance at 30 September 2017	149,642	18,650	(152,554)	15,738
				-
Balance at 1 January 2016	149,642	18,650	(152,356)	15,936
Total comprehensive income for the financial period	-	-	(329)	(329)
Balance at 31 March 2016	149,642	18,650	(152,685)	15,607
Total comprehensive income for the financial period	-	-	13	13
Balance at 30 June 2016	149,642	18,650	(152,672)	15,620
Total comprehensive income for the financial period	-	-	(3)	(3)
Balance at 30 September 2016	149,642	18,650	(152,675)	15,617

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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 September 2017 (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 September 2017, the Company has issued ordinary shares of 35,458,818 (2016: 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 2016.

- 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 2017 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

Group		Group	
3 months ended		9 months ended	
30 Sep 17	30 Sep 16	30 Sep 17	30 Sep 16
Cents	Cents	Cents	Cents
2.64	2.06	8.10	7.39
-	-	-	-
2.64	2.06	8.10	7.39
2.64	2.06	8.10	7.39
-	-	-	-
2.64	2.06	8.10	7.39

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

Group		Company	
30 Sep 17	31 Dec 16	30 Sep 17	31 Dec 16
Cents	Cents	Cents	Cents
85.0	77.9	44.4	43.8
35,458,818	35,458,818	35,458,818	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

Income Statement

Group Performance for 3 months ended 30 September 2017 (Q3 2017)

For the three months ended 30 September 2017 ('Q3 2017'), Brook Crompton Holdings Ltd and its subsidiaries ('the Group') achieved sales of S\$11.1 million, a decrease of 5.3% compared with the corresponding preceding quarter ('Q3 2016') sales of S\$11.7 million. The decrease is due to weaker sales from United States (US), United Kingdom (UK) and Asia Pacific (AP) region.

Gross margin remains stable compare to last year. Lower other gains this quarter due to higher foreign exchange loss from operating activities. Finance expenses is in favourable position due to foreign exchange gain from reducing the loan from internal funding in US.

Profit before tax increased by 21.5% to S\$1.2 million from the previous S\$0.9 million, due to the favourable finance expenses and reduction in overall distribution and administration expenses. EBITDA remain comparable to prior year same period.

Group Performance for 9 months ended 30 September 2017 (9 months 2017)

Cumulative sales for the current 9 months was S\$34.4 million, 9.6% down from the previous S\$38.0 million. Approximately 3.6% of the decrease is due to depreciation of GBP against SGD after the Brexit Referendum in Jun 2016 compare to preceding year. The remaining decrease is due to weaker sales in UK and Singapore. At Gross Profit level, there was a drop from the previous S\$12.9 million to the current S\$11.1 million as a result of the weaker sales and also higher cost of sales resulting from the depreciating GBP.

Cumulative expenses for the current 9 months decreased by 20.7% to S\$8.1 million compared with the previous year's S\$10.3 million. This is the resultant effect from the control of personnel costs and other overheads that attributed savings in 19% of distribution and marketing expenses and 7.5% in administrative expenses. The favourable position from finance expenses due to gain from fair value of derivatives and favourable foreign exchange gain from financing activities also helps to reduce overall expenses.

Net Profit before tax was S\$3.5 million compared with the previous S\$3.4 million. EBITDA for the 9 months ending 30 September 2017 was S\$3.3 million against the previous S\$3.8 million after the exclusion of favourable position in finance expenses.

Statement of Financial Position

Net Assets increased by 9.1% to \$30.1 million after taking in the net profit for the period of \$2.9 million and after dividend payout of \$0.7 million. Current ratio stays at a healthy level of 3.3 compare to 3.2 end of Dec 2016. Trade receivables have improved from \$11.5 million in Dec 2016 to \$9.6 million in Sep 2017. The improved Trade Receivables collection and profits for the year has resulted in \$5.7 million increased in cash and cash equivalents.

The decrease in Deferred Tax Assets is the result of reversal of UK tax assets to tax expenses for the year as UK continue to generate profits for the period.

Statement of Cash Flows

Net cash generated from operating activities increased to S\$6.3 million compared to Sep 2016's S\$1.3 million with the improved work capital. Net cash used in financing activities dropped to S\$0.8 million from the previous S\$1.8 million with the full repayment of loan to intermediate holding company in May 2016. Net cash position stand at S\$12.5 million from the previous S\$6.2 million.

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 economy in major operating countries are better than prior year. The overall industry and key market in United Kingdom, however, remain challenging with the built up of competition.

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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 September 2017.

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 S\$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 S\$100,000)	
	YTD		YTD	
	Q3 2017	Q3 2016	Q3 2017	Q3 2016
	S\$'000	S\$'000	S\$'000	S\$'000
General Transactions				
Wolong Electric Group Co Ltd	-	-	9,937	9,960
ATB Nordenham GmbH	-	-	603	663
ATB Sever d.o.o.	-	-	542	279
ATB Tamel S.A	-	-	8,330	8,771
ATB UK Group	-	-	476	1,082
ATB Schorch GmbH	-	-	1,125	-
			21,013	20,755

14 Negative Assurance on interim Financial Statements

On behalf of the Board of Directors of the Company, we, Chen Yingzhu and Pang Xinyuan, 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 September 2017 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, 9 Nov 2017