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**ASM PACIFIC TECHNOLOGY LIMITED**

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 0522)**

**ADDITIONAL FINANCIAL INFORMATION FOR THE YEAR 2011 AND FOR THE FOURTH  
QUARTER 2011 (THREE MONTHS ENDED 31 DECEMBER 2011)**

The Company has published the audited results for the Year ended 31 December 2011 on 6 March 2012. After such publication, the Company has received enquiries from the investment community on the financial results of the Company for the fourth quarter of Year 2011. In this announcement, the Board of Directors present additional financial information on the unaudited results of the Group for the fourth quarter 2011 (three months ended 31 December 2011) and certain financial information for each of the four quarters of the Year ended 31 December 2011 for the information of shareholders and the investment community.

The financial information for the first three quarters of the Year ended 31 December 2011 presented in this announcement was first published by the Company on 27 October 2011. Please refer to the announcement dated 27 October 2011 of the unaudited 2011 third quarter results for the three months ended 30 September 2011.

## CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Nine months ended 30 Sep 2011 (Unaudited) HK\$'000	Three months ended 31 Dec 2011 (Unaudited) HK\$'000	Year ended 31 Dec 2011 (Audited) HK\$'000
	<i>Note</i>		
Turnover	10,397,695	2,517,499	12,915,194
Cost of sales	<u>(6,714,519)</u>	<u>(1,774,198)</u>	<u>(8,488,717)</u>
Gross profit	1	3,683,176	743,301
Other income	18,518	14,622	33,140
Selling and distribution expenses	(657,914)	(209,508)	(867,422)
General and administrative expenses	(303,021)	(109,575)	(412,596)
Research and development expenses	(663,601)	(221,769)	(885,370)
Other gains and losses	(15,791)	(69,537)	(85,328)
Gain from a bargain purchase	1,053,565	30,862	1,084,427
Finance costs	<u>(2,903)</u>	<u>(981)</u>	<u>(3,884)</u>
Profit before taxation	3,112,029	177,415	3,289,444
Income tax expense	<u>(366,495)</u>	<u>9,031</u>	<u>(357,464)</u>
Profit for the period, attributable to owners of the Company	<u>2,745,534</u>	<u>186,446</u>	<u>2,931,980</u>
Other comprehensive income (expense)			
- exchange differences on translation of foreign operations	26,147	(69,907)	(43,760)
- actuarial gains (loss) on retirement benefit plans, net of tax	<u>17,787</u>	<u>(8,485)</u>	<u>9,302</u>
Other comprehensive income (expense) for the period	<u>43,934</u>	<u>(78,392)</u>	<u>(34,458)</u>
Total comprehensive income for the period, attributable to owners of the Company	<u><u>2,789,468</u></u>	<u><u>108,054</u></u>	<u><u>2,897,522</u></u>
Earnings per share			
- Basic	<u>HK\$6.93</u>	<u>HK\$0.47</u>	<u>HK\$7.40</u>
- Diluted	<u>HK\$6.91</u>	<u>HK\$0.46</u>	<u>HK\$7.37</u>

*Notes:*

**1. GROSS PROFIT**

An analysis of the Group's turnover and gross profit by Business and the effect of acquisition-date fair value increase of inventories are as follow:

Three months ended 31 March 2011					
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total before effect of acquisition- date fair value increase of inventories (Unaudited)	Effect of acquisition- date fair value increase of inventories (Unaudited)	Total after effect of acquisition- date fair value increase of inventories (Unaudited)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	2,273,989	1,103,483	3,377,472	-	3,377,472
Cost of sales	(1,284,505)	(796,693)	(2,081,198)	(120,888)	(2,202,086)
Gross profit	989,484	306,790	1,296,274	(120,888)	1,175,386
Gross profit %	43.5%	27.8%	38.4%		34.8%
Three months ended 30 June 2011					
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total before effect of acquisition- date fair value increase of inventories (Unaudited)	Effect of acquisition- date fair value increase of inventories (Unaudited)	Total after effect of acquisition- date fair value increase of inventories (Unaudited)
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	2,665,579	1,305,567	3,971,146	-	3,971,146
Cost of sales	(1,513,203)	(956,660)	(2,469,863)	-	(2,469,863)
Gross profit	1,152,376	348,907	1,501,283	-	1,501,283
Gross profit %	43.2%	26.7%	37.8%		37.8%

## 1. GROSS PROFIT (continued)

	Three months ended 30 September 2011				
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total before	Effect of	Total after
			effect of	acquisition-	effect of
			acquisition-	date fair value	acquisition-
			date fair value	increase of	date fair value
inventories	inventories	inventories			
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	
Turnover	1,689,243	1,359,834	3,049,077	-	3,049,077
Cost of sales	(1,131,552)	(911,018)	(2,042,570)	-	(2,042,570)
Gross profit	557,691	448,816	1,006,507	-	1,006,507
Gross profit %	33.0%	33.0%	33.0%		33.0%

	Three months ended 31 December 2011				
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total before	Effect of	Total after
			effect of	acquisition-	effect of
			acquisition-	date fair value	acquisition-
			date fair value	increase of	date fair value
inventories	inventories	inventories			
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	
Turnover	1,411,283	1,106,216	2,517,499	-	2,517,499
Cost of sales	(941,495)	(832,703)	(1,774,198)	-	(1,774,198)
Gross profit	469,788	273,513	743,301	-	743,301
Gross profit %	33.3%	24.7%	29.5%		29.5%

	Year ended 31 December 2011				
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total before	Effect of	Total after
			effect of	acquisition-	effect of
			acquisition-	date fair value	acquisition-
			date fair value	increase of	date fair value
inventories	inventories	inventories			
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>	
Turnover	8,040,094	4,875,100	12,915,194	-	12,915,194
Cost of sales	(4,870,755)	(3,497,074)	(8,367,829)	(120,888)	(8,488,717)
Gross profit	3,169,339	1,378,026	4,547,365	(120,888)	4,426,477
Gross profit %	39.4%	28.3%	35.2%		34.3%

Note a: Existing Business: Assembly and packaging equipment and lead frame  
Note b: Newly Acquired Business: Surface mount technology equipment

2. An analysis of the Group's turnover, earning before interest and tax excluding the effect of acquisition-date fair value increase of inventories and gain from a bargain purchase ("EBIT") by Business is as follow:

Three months ended 31 March 2011			
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total
	(Unaudited)	(Unaudited)	(Unaudited)
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	2,273,989	1,103,483	3,377,472
EBIT	705,664	99,202	804,866
EBIT %	31.0%	9.0%	23.8%

Three months ended 30 June 2011			
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total
	(Unaudited)	(Unaudited)	(Unaudited)
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	2,665,579	1,305,567	3,971,146
EBIT	748,020	180,113	928,133
EBIT %	28.1%	13.8%	23.4%

Three months ended 30 September 2011			
	Existing Business (Note a)	Newly Acquired Business (Note b)	Total
	(Unaudited)	(Unaudited)	(Unaudited)
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	1,689,243	1,359,834	3,049,077
EBIT	186,114	248,183	434,297
EBIT %	11.0%	18.3%	14.2%

- 2 An analysis of the Group's turnover, earning before interest and tax excluding the effect of acquisition-date fair value increase of inventories and gain from a bargain purchase ("EBIT") by Business is as follow: (continued)

	<b>Three months ended 31 December 2011</b>		
	<b>Existing</b>	<b>Newly</b>	<b>Total</b>
	<b>Business</b>	<b>Acquired</b>	
	<b>(Note a)</b>	<b>(Note b)</b>	
	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	1,411,283	1,106,216	2,517,499
EBIT	87,982	53,480	141,462
EBIT %	6.2%	4.8%	5.6%

	<b>Year ended 31 December 2011</b>		
	<b>Existing</b>	<b>Newly</b>	<b>Total</b>
	<b>Business</b>	<b>Acquired</b>	
	<b>(Note a)</b>	<b>(Note b)</b>	
	<b>(Unaudited)</b>	<b>(Unaudited)</b>	<b>(Unaudited)</b>
	<i>HK\$'000</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
Turnover	8,040,094	4,875,100	12,915,194
EBIT	1,727,780	580,978	2,308,758
EBIT %	21.5%	11.9%	17.9%

Note a: Existing Business: Assembly and packaging equipment and lead frame

Note b: Newly Acquired Business: Surface mount technology equipment

- 3 Reconciliation between "Earning before interest and tax excluding the effect of acquisition-date fair value increase of inventories and gain from a bargain purchase" to profits before tax for the Year ended 31 December 2011

	<b>Year ended 31 Dec 2011 (Unaudited) HK\$'000</b>
Earning before interest and tax excluding the effect of acquisition-date fair value increase of inventories and gain from a bargain purchase	<u>2,308,758</u>
Effect of acquisition-date fair value increase of inventories	(120,888)
Gain from a bargain purchase	1,084,427
Net Interest Income	17,147
Profit before tax	<u><u>3,289,444</u></u>

## **BOARD OF DIRECTORS**

As at the date of this announcement, the Board comprises Mr. Arthur H. del Prado (Chairman), Mr. Peter Lo Tsan Yin (Vice Chairman), Mr. Lee Wai Kwong, Mr. James Chow Chuen and Mr. Robin Gerard Ng Cher Tat as Executive Directors, Mr. Charles Dean del Prado and Mr. Petrus Antonius Maria van Bommel as Non-executive Directors, and Miss Orasa Livasiri, Mr. Robert Lee Shiu Hung and Mr. John Lok Kam Chong as Independent Non-executive Directors.

On behalf of the Board  
**Lee Wai Kwong**  
Director

Hong Kong, 12 March 2012