



Miyoshi Precision Limited

Company Registration No. 198703979K

CLARIFICATION - 2006 Half Year Financial Statement And Dividend Announcement

Further to the announcement (SGX Announcement No. 78) made by the Company on its half year unaudited results on 11 April 2006, the Company appends the statements of changes in equity (for the issuer and group) for the period ended 28 February 2006.

	Issued Capital	Share Premium	Capital redemption reserve	Foreign currency translation reserve	Accumulated profits	Total	Minority Interest	Total Equity
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
GROUP								
Balance at 31 August 2004	13,876	8,615	337	484	13,918	37,230	936	38,166
Adoption of FRS 103								
- transfer of unamortised negative goodwill	--	--	--	--	231	231	--	231
As restated	13,876	8,615	337	484	14,149	37,461	936	38,397
Foreign exchange translation loss arising in the period	--	--	--	(91)	--	(91)	123	32
Effect of additions	--	--	--	--	--	--	247	247
Dividends	--	--	--	--	(889)	(889)	--	(889)
Net profit (loss) for the period	--	--	--	--	690	690	(81)	609
Issue of shares	5	9	--	--	--	14	--	14
Balance at 28 February 2005	13,881	8,624	337	393	13,950	37,185	1,225	38,410
Balance at 31 August 2005	13,891	8,643	337	272	15,066	38,209	2,023	40,232
Foreign exchange translation gain arising in the period	--	--	--	243	--	243	61	304
Dividends	--	--	--	--	(667)	(667)	--	(667)
Net profit for the period	--	--	--	--	3,828	3,828	596	4,424
Balance at 28 February 2006	13,891	8,643	337	515	18,227	41,613	2,680	44,293

	Issued capital	Share Premium	Capital redemption reserve	Accumulated profits	Total
	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000
COMPANY					
Balance at 31 August 2004	13,876	8,615	337	21,805	44,633
Dividends	--	--	--	(889)	(889)
Net loss for the period	--	--	--	(306)	(306)
Issue of shares	5	9	--	--	14
Balance at 28 February 2005	13,881	8,624	337	20,610	43,452
Balance at 31 August 2005	13,891	8,643	337	21,293	44,164
Dividends	--	--	--	(667)	(667)
Net profit for the period	--	--	--	687	687
Balance at 28 February 2006	13,891	8,643	337	21,313	44,184

BY ORDER OF THE BOARD

**SIN KWONG WAH, ANDREW
CEO**

17 April 2006