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AAC ACOUSTIC TECHNOLOGIES HOLDINGS INC.

瑞聲聲學科技控股有限公司*

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 2018)

INTERIM RESULTS ANNOUNCEMENTS FOR THE SIX MONTHS ENDED 30TH JUNE, 2009

INTERIM RESULTS

The board of directors (the "**Board**") of AAC Acoustic Technologies Holdings Inc. (the "**Company**") is pleased to announce the unaudited condensed consolidated interim financial statements of the Company and its subsidiaries (collectively referred to as the "**Group**") for the six months ended 30th June, 2009 together with the unaudited comparative figures for the corresponding period in 2008. These interim financial statements have not been audited, but have been reviewed by the auditor, Deloitte Touche Tohmatsu, and the Company's audit committee (the "**Audit Committee**").

** for identification purpose only.*

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30th June, 2009

	NOTES	**1.1.2009 to 30.6.2009 *(Unaudited)* *RMB'000***	1.1.2008 to 30.6.2008 *(Unaudited)* *RMB'000*
Revenue	3	**826,066**	1,164,739
Cost of goods sold		**(479,556)**	(666,003)
Gross profit		**346,510**	498,736
Other income		**12,760**	25,959
Fair value gain on foreign exchange linked notes		**48**	1,335
Net fair value gain on foreign currency forward contracts		**6,262**	–
Gain on disposal of a subsidiary	13	**1,369**	–
Distribution and selling expenses		**(32,823)**	(52,509)
Administrative expenses		**(47,181)**	(66,795)
Research and development costs		**(71,087)**	(50,167)
Finance costs		**(2,831)**	(5,983)
Profit before taxation	4	**213,027**	350,576
Taxation	5	**(22,768)**	(16,579)
Profit for the period		**190,259**	333,997
Attributable to:			
Owners of the Company		**193,825**	333,368
Minority interests		**(3,566)**	629
		190,259	333,997
Profit for the period		**190,259**	333,997
Other comprehensive income and expense:			
Exchange differences arising from translation		**(383)**	(15,369)
Reserves released on disposal of a subsidiary		**2,971**	–
Other comprehensive income and expense		**2,588**	(15,369)
Total comprehensive income and expense for the period		**192,847**	318,628
Total comprehensive income and expense attributable to:			
Owners of the Company		**196,392**	318,372
Minority interests		**(3,545)**	256
		192,847	318,628
Earnings per share – Basic	6	**RMB15.78 cents**	RMB27.07 cents

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 30th June, 2009

	NOTES	**30.6.2009** **(*Unaudited*)** ***RMB'000***	31.12.2008 (*Audited*) *RMB'000*
Non-current assets			
Property, plant and equipment	7	**1,310,692**	1,289,356
Goodwill		**5,405**	5,405
Prepaid lease payments		**67,860**	70,024
Deposits made on acquisition of property, plant and equipment		**39,990**	56,049
Available-for-sale investments		**27,676**	–
Intangible assets		**28,480**	29,126
		1,480,103	1,449,960
Current assets			
Inventories		**274,297**	295,762
Trade and other receivables	8	**587,929**	563,130
Amounts due from related companies		**19,363**	19,152
Amount due from a minority shareholder of a subsidiary		**–**	10,537
Foreign exchange linked notes		**80,971**	80,923
Foreign currency forward contracts	9	**1,646**	–
Taxation recoverable		**1,896**	2,118
Restricted bank deposits		**29,955**	16,624
Bank balances, deposits and cash		**1,346,258**	1,266,011
		2,342,315	2,254,257
Current liabilities			
Trade and other payables	10	**404,340**	365,766
Amounts due to related companies		**9,277**	9,777
Taxation payable		**25,063**	13,176
Foreign currency forward contracts	9	**4,393**	–
Short-term bank loans	11	**191,313**	200,295
		634,386	589,014
Net current assets		**1,707,929**	1,665,243
Net assets		**3,188,032**	3,115,203

	NOTES	30.6.2009 (Unaudited) RMB'000	31.12.2008 (Audited) RMB'000
Capital and reserves			
Share capital	12	**99,718**	99,718
Reserves		**3,086,451**	3,008,050
Equity attributable to owners of the Company		**3,186,169**	3,107,768
Minority interests		**1,863**	7,435
Total equity		**3,188,032**	3,115,203

NOTES:

1. BASIS OF PREPARATION

The condensed consolidated financial statements have been prepared in accordance with the applicable disclosure requirements of Appendix 16 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and International Accounting Standard ("IAS") 34 "Interim Financial Reporting".

2. PRINCIPAL ACCOUNTING POLICIES

The condensed consolidated financial statements have been prepared under the historical cost basis, except for certain financial instruments which are measured at fair values.

A number of new and revised standards, amendments and interpretations are effective for the financial year beginning on 1st January, 2009. Except as described below, the same accounting policies and presentation have been followed on those condensed consolidated financial statements as were applied in the preparation of the consolidated financial statements of the Group for the year ended 31st December, 2008. The adoption of these new standards has resulted in the following changes.

Presentation of financial statements

In the current period, the Group has adopted International Accounting Standards ("IAS") 1 (Revised 2007) "Presentation of financial statements" which has introduced a number of terminology changes (including revised titles for the condensed consolidated financial statements) and has resulted in a number of changes in presentation and disclosure. The adoption of IAS 1 (Revised 2007), however, has no impact on the reported results or financial position of the Group.

Segment information

In the current period, the Group has adopted International Financial Reporting Standard ("IFRS") 8 "Operating segments". IFRS 8 requires the presentation of operating segments in a manner consistent with the internal reports that are regularly reviewed by the Group's chief operating decision maker (see note 3 for details). IFRS 8 replaces IAS 14 "Segment reporting" which required an entity to identify two sets of segments (business and geographical). The adoption of IFRS 8 has resulted in a redesignation of the Group's reportable segments but has no impact on the reported results of financial position of the Group (see note 3 for details).

In the current period, the Group acquired a 16.7% equity interest in a private company incorporated in Finland, for a consideration of RMB27,676,000. The investment is accounted for as an available-for-sale equity investment and measured at cost less impairment, at 30th June, 2009, as fair value cannot be reliably measured. The accounting policy adopted is as follows:

Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated or not classified as financial assets at financial assets at fair value through profit or loss or loans and receivables.

At each reporting date subsequent to initial recognition, available-for-sale financial assets are measured at fair value. Changes in fair value are recognised in equity, until the financial asset is disposed of or is determined to be impaired, at which time, the cumulative gain or loss previously recognised in equity is removed from equity and recognised in profit or loss.

As the available-for-sale equity investment acquired by the Group during the year do not have a quoted market price in an active market and its fair value cannot be reliably measured, it is measured at cost less any identified impairment losses at each balance sheet date subsequent to initial recognition.

At each reporting date available-for-sale financial assets are assessed for indicators of impairment. The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

Also, in the current period the Group acquired a number of foreign currency forward contracts ("Forward Contracts"), see note 9 for details. The Forward Contracts are accounted for as derivative financial instruments and the accounting policy adopted is as follows:

Derivative financial instruments

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance sheet date. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instruments, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

The Group has not early applied the following new and revised standards, amendments or interpretations that have been issued but are not yet effective.

IFRSs (Amendments)	Amendments to IFRS 5 as part of improvements to IFRSs May 2008 [1]
IFRSs (Amendment)	Improvements to IFRSs 2009 [2]
IAS 27 (Revised)	Consolidated and separate financial statements[1]
IAS 39 (Amendment)	Eligible hedged items [1]
IFRS 1 (Amendment)	Additional exemption for first time adopters[3]
IFRS 2 (Amendment)	Group cash-settled share-based payment transactions [3]
IFRS 3 (Revised)	Business combinations [1]
IFRIC - INT 17	Distribution of non-cash assets to owners [1]
IFRIC - INT 18	Transfers of assets from customers [4]

[1] Effective for annual periods beginning on or after 1st July, 2009.
[2] Effective for annual periods beginning on or after 1st July, 2009.
and 1st January, 2010, as appropriate
[3] Effective for annual periods beginning on or after 1st January, 2010.
[4] Effective for transfers on or after 1st July, 2009.

The application of IFRS 3 (Revised) may affect the Group's accounting for business combination for which the acquisition date is on or after 1st January, 2010. IAS 27 (Revised) will affect the accounting treatment for changes in the Group's ownership interest in a subsidiary. The directors of the Company anticipate that the application of the other new and revised standards, amendments or interpretations will have no material impact on the results and financial position of the Group.

3. SEGMENTS INFORMATION

The Group has adopted IFRS 8 "Operating segments" with effect from 1st January, 2009. IFRS 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the Group's chief operating decision maker in order to allocate resources to the segment and to assess its performance. The chief operating decision maker of the Group has been identified as the Chief Executive Officer ("CEO").

The Group determines its operating segments based on the internal reports reviewed by the CEO that are used to make strategic decisions.

As a result of the adoption of IFRS 8, the identification of the Group's reportable segments has changed. In prior years, segment information reported externally was analysed on the basis of location of customers, irrespective of the origin of the goods. However, information reported to the CEO for the purpose of resource allocation and assessment of performances focuses more specifically on the type of products sold. Therefore, on adoption of IFRS 8, management has identified the following reportable segments: dynamic components, microphones, headsets and other products, which represents the major types of products manufactured and sold by the Group.

Information regarding these segments is presented below. The segment information reported for the prior period have been restated to conform with the requirements of IFRS 8.

Segments results represent the gross profit earned by each segment. This is the measure reported to the Group's CEO for the purpose of resource allocation and assessment of segment performance.

An analysis of the Group's revenue and results by operating segments is as follows:

	1.1.2009 to 30.6.2009	1.1.2008 to 30.6.2008
	RMB'000	*RMB'000*
Operating segments		
Segment revenues		
Dynamic components	**638,379**	846,553
Microphones	**52,706**	65,335
Headsets	**89,341**	142,498
Other products	**45,640**	110,353
Group revenue	**826,066**	1,164,739
Segment results		
Dynamic components	**309,108**	409,160
Microphones	**9,331**	17,137
Headsets	**21,092**	33,187
Other products	**6,979**	39,252
Total profit for operating segments	**346,510**	498,736
Unallocated amounts:		
Interest income	**8,190**	14,803
Finance costs	**(2,831)**	(5,983)
Other income	**12,249**	12,491
Other expenses	**(151,091)**	(169,471)
Profit before taxation	**213,027**	350,576

No analysis of the Group's assets by operating segments is disclosed as it is not regularly provided to the CEO for review.

4. PROFIT BEFORE TAXATION

	1.1.2009 to 30.6.2009	1.1.2008 to 30.6.2008
	RMB'000	*RMB'000*
	(Unaudited)	(Unaudited)
Profit before taxation has been arrived at after charging:		
Allowance for doubtful debts	**5,157**	3,124
Amortisation of intangible assets (included in cost of goods sold)	**3,321**	2,946
Depreciation	**77,831**	57,938
Loss on disposal of property, plant and equipment	**867**	–
and after crediting:		
Gain on disposal of property, plant and equipment	**-**	79

5. TAXATION

	1.1.2009 to 30.6.2009	1.1.2008 to 30.6.2008
	RMB'000	*RMB'000*
	(Unaudited)	(Unaudited)
The charge comprises:		
PRC Income Tax	**19,416**	16,573
Overseas taxation	**3,352**	6
	22,768	16,579

Pursuant to the relevant laws and regulations in the People's Republic of China ("PRC"), certain PRC subsidiaries are entitled to exemption from PRC income tax for the two years commencing from their first profit making year of operation and thereafter, these PRC subsidiaries will be entitled to a 50% relief from PRC income tax for the following three years.

No deferred tax liability has been recognised in respect of temporary differences associated with undistributed earnings of subsidiaries because the Group is in a position to control the timing of the reversal of the temporary differences and it is probable that such differences will not reverse in the foreseeable future.

6. EARNINGS PER SHARE

The calculation of the basic earnings per share for the six months ended 30th June, 2009 is based on the profit for the period attributable to owners of the Company of RMB193,825,000 (for the six months ended 30th June, 2008: RMB333,368,000) and on the 1,228,000,000 (for the six months ended 30th June, 2008: 1,231,441,000) weighted average number of shares in issue during the period.

7. ADDITIONS TO PROPERTY, PLANT AND EQUIPMENT

During the period, the Group made additions to property, plant and equipment of approximately RMB100 million (for the six months ended 30th June, 2008: RMB310 million) on acquisition of property, plant and equipment, including transfers from deposits of approximately RMB56 million (for the six months ended 30th June, 2008: RMB123 million).

8. TRADE RECEIVABLES

Payment terms with customers are mainly on credit. Invoices are normally payable from 45 days to 120 days of issuance. The Group may accept bank acceptance bills with maturities ranging from 30 days to 180 days at the end of the credit terms in lieu of payment. The following is an aged analysis of trade receivables at the end of reporting period:

	30.6.2009	31.12.2008
	RMB'000	*RMB'000*
Age		
Not yet due	**386,401**	387,247
Overdue 0-90 days	**69,282**	66,028
Overdue 91-180 days	**13,499**	3,052
Overdue over 180 days	**-**	860
	469,182	457,187

9. FOREIGN CURRENCY FORWARD CONTRACTS

During the period, the Group acquired a number of Forward Contracts from certain banks to sell Euro 42 million for United States dollar ("US$") at pre-determined rates ranging from US$1.354 to US$1.482 for Euro 1. The Forward Contracts will be settled at various dates up until May 2010, provided that the spot rate between the US$ and Euro does not fall below an agreed rate (the "Knock-Out Rate"). At any time prior to maturity of the Forward Contracts, if the spot rate falls below the Knock-Out Rate, the Forward Contracts will be terminated. The Forward Contracts are not designated and effective as a hedging instrument. Therefore, the fair value gains or losses are recognised in profit or loss in the period in which they arise. At 30th June, 2009, the fair value of the Forward Contracts are determined by the respective issuing banks with reference to forward rates.

10. TRADE PAYABLES

The following is an aged analysis of trade payables at the end of reporting period:

	30.6.2009	31.12.2008
	RMB'000	*RMB'000*
Age		
Not yet due	**273,464**	220,921
Overdue 0-90 days	**107**	159
Overdue 91-180 days	**965**	82
Overdue over 180 days	**735**	5,203
	275,271	226,365

11. SHORT-TERM BANK LOANS

During the period, the Group raised new short-term bank loans of RMB20 million (for the six months ended 30th June, 2008: RMB256 million) and made repayments of RMB30 million (for the six months ended 30th June, 2008: RMB198 million). The short-term bank loans are unsecured and carry interest ranging from 0.6% to 1.25% per annum over London Inter-bank Offered Rate (as at 31st December, 2008: 0.8% to 1.25% per annum over London Inter-bank Offered Rate).

12. SHARE CAPITAL

	Number of Shares	Amount
		US$'000
Shares of US$0.01 each		
Authorised:		
Ordinary shares	4,975,000,000	49,750
Series A preferred shares	15,000,000	150
Series B preferred shares	10,000,000	100
At 1st January, 2009 and 30th June, 2009	5,000,000,000	50,000
Issued and fully paid:		
Ordinary shares at 1st January, 2009 and 30th June, 2009	1,228,000,000	12,280
		RMB'000
At 30th June, 2009		99,718

13. DISPOSAL OF A SUBSIDIARY

During the period, the Group disposed of its entire interests in AAC Electronics Ltd ("AACE") to the minority shareholder of AACE for an aggregate consideration of RMB8,880,000. The net assets at the date of disposal were as follows:

	RMB'000
Amounts due from related parties	7,566
Bank balances and cash	1
	7,567
Minority interests	(3,027)
Translation reserve released upon disposal	2,971
Gain on disposal	1,369
Total consideration	8,880
Satisfied by:	
Cash	1,367
Balance of consideration receivable from the minority shareholder	7,513
	8,880
Net cash inflow arising on disposal:	
Cash consideration	1,367
Bank balances and cash disposed of	(1)
	1,366

During the period, AACE contributed a loss of RMB6,844,000 to the Group's profit for the period.

MANAGEMENT DISCUSSION AND ANALYSIS

Overview

Being one of the world's foremost manufacturers of miniature acoustic components our Company designs, manufactures and distributes a comprehensive suite of receivers, speakers, speaker modules, multi-function devices, microphones, transducers and headsets for using in mobile handsets, game consoles, notebook computers and other consumer electronics devices such as MP3 players and MP4 players. Besides continuous development of in-house intellectual properties, we also intend to strengthen our technology portfolio via acquisitions. Our management team is committed to seeking out appropriate acquisition targets around the world which can help to further strengthen the Company's existing technology base. During the first half of 2009, we have made two strategic investments, the first one is in multi-layer ceramic technology, which is the technology used in the Piezo ceramic speaker, vibrator (Haptics), and many RF key components, such as ceramic chip antenna, filter, diplexer and substrate for wireless communication. The second one is a strategic equity investment in Heptagon Oy, a Finnish company and pioneer in replicated WLO Lens technology.

Market Review

The worldwide economic downturn in the fourth quarter of 2008 spilled over to the first quarter of 2009. Due to the new projects carried out by some of our key customers, we managed to sustain healthy financial performance and stable revenue growth during the first half of 2009. Our market share within the mobile handset industry increased as a result of our new products and designs.

In order to diversify risks and maximize our potential, the Company expanded its products portfolio to include areas other than mobile phones related. Our solutions and markets expand to notebooks, digital cameras and camcorders, MP3 and MP4 players. As such, the Company will continue to invest in key technologies to facilitate this commitment.

The Company remains committed to advance our leadership in technology, and the development of in-house intellectual properties. In the first half of 2009, we have successfully obtained 44 additional patents bringing our portfolio to a total of 142 patents, and we filed another 48 patents pending, which bring a total of 230 patents pending by the end of the first half of 2009.

Financial Review

Although we started off in an unfavorable economic condition at the beginning of 2009, we still managed to achieve a decent financial position and we generated RMB326.3 million in net cash flows from operations for the six months ended 30th June, 2009. Revenue of the Group for the six months ended 30th June, 2009 amounted to RMB826.1 million, representing a decrease of 29.1% from RMB1,164.7 million for the corresponding period of previous year. Gross profit amounted to RMB346.5 million, representing a decrease of 30.5% from RMB498.7 million for the corresponding period of 2008. Profit attributable to owners of the Company amounted to RMB193.8 million, representing a decrease of 41.9% from RMB333.4 million for the corresponding period of 2008. Basic earnings per share amounted to RMB15.78 cents, representing a decrease of 41.7% from RMB27.07cents for the corresponding period of 2008.

Gearing Ratio

The gearing ratio of the Group, computed by dividing the short- term bank loans by the total assets, as at 30th June, 2009 was 5.0 % compared with 5.4% as at 31st December, 2008.

Indebtedness

As at 30th June, 2009, the Group had RMB191.3 million of short-term bank loans compared with RMB200.3 million as at 31st December, 2008.

Liquidity, Financial Resources and Capital Structure

As at 30th June, 2009, the Group had RMB1,346.3 million in cash and cash equivalents. In addition, the Group had restricted short-term bank deposits of RMB30.0 million. The Group had no long-term debt as at 30th June, 2009. The management believes the Group's current cash and cash equivalents, together with available credit facilities and expected cash flow from operations, will be sufficient to satisfy the current operational requirements capital of the Group.

Foreign Exchange

The majority of the Group's sales, purchases and operating expenses were denominated in RMB, US dollars, Japanese yen, Hong Kong dollars and Euro. The Board believes that the Group has been and will continue to be exposed to foreign currency exchange risks. The Group does not have a formal hedging policy. Management closely monitors such risks and will consider hedging significant foreign currency exposure should the need arise. The Group has entered into foreign exchange linked contracts to minimise the effect of exchange rate fluctuations between RMB and the US dollars. During the first half of 2009, the Company has entered into foreign currency forward contracts against Euro exposure.

Charges on Group Assets

As at 30th June, 2009, no Group asset was under charge to any financial institution. (As at 30th June, 2008: Nil)

Material Acquisitions or Disposals of Subsidiaries and Associated Company

During the period, the Group disposed of its entire interests in AACE to the minority shareholder of AACE for an aggregate consideration of RMB8.9 million.

Save as disclosed above, the Group had no material acquisition or disposal of any subsidiaries and associated companies for the six months ended 30th June, 2009.

Investments in Technology and New Products

During the first half of 2009, we made two strategic investments. Firstly we made investment in multi-layer ceramic technology, as a material medium to improve our product portfolio. The technology provides leading product solutions in the Piezo ceramic speaker, vibrator (Haptics), and many RF key components, such as ceramic chip antenna, filter, diplexer and substrate for wireless communication. In May 2009, the Group completed its acquisition of the entire LTCC division of a Korean component manufacturer for a total consideration of RMB15.0 million. With this investment, we will be able to bridge the technology gap to embed multi-layer ceramic technology to built more completed Acoustic-RF integrated module product solution and imaging component solutions, increasing the Company's total available market value and accessibility. Secondly, we made an equity investment in WLO lens technology to enable us to participate in reflowable fine-structure free-form/aspheric micro-optics solutions. In June 2009, the Group acquired 16.7% of the issued share capital of Heptagon Oy for a consideration of RMB27.7 million.

In the future, we expect to also focus on MEMS technology (microphones and accelerometers). These research investments include the design, and packaging of MEMS (including use of LTCC technologies) as well as technologies related to active noise-cancellation, sound projection, related digital processing methods and software development.

Furthermore, we will continue our focus on further investment in imaging component technologies.

Employee Information

As at 30th June, 2009, the Group employed 6,317 permanent employees. Employees of the Group are remunerated based on their individual performance, professional qualifications, experience in the industry and relevant market trends. The management regularly reviews the Group's remuneration policy and appraises the work performance of its staff.

Employee remuneration includes salaries, allowances, social insurance or mandatory pension fund. As required by the relevant regulations in the PRC, the Group participated in the social insurance schemes operated by the relevant local government authorities. The Group also participated in the mandatory pension fund and social insurance schemes for our employees in Hong Kong, Taiwan, USA and Europe.

Prospects

With a much more diversified customer and market base, we are well-positioned for stronger growth. We are able to leverage on our strengths in research and development capabilities, and our ability to ramp up new product platforms in an efficient manner, we are able to make use of our fully automated and semi-automated manufacturing processes to realize a fully vertically-integrated production model for increasingly complex acoustic-wireless solutions. Looking ahead, we strive to achieve a long term sustainable rapid growth by improving solution products and diversifying market focus.

In addition to our leading marketing share in acoustic and vibrator product segment, we are also addressing the potential markets of other miniature components. For instance, optical components are widely used in all sorts of consumer electronics, enabling customers to capture their precious moments, anytime, anywhere. Wireless transmission components (antenna) that enable complex signal transmission, to allow people to stay connected as well as technologies related to active noise-cancellation, sound projection, related digital processing methods and software development. Ultimately, our goal is to become one of the world's leading micro component and accessories, and a total solution providers for use in all kinds of consumer electronic devices.

Dividends

From time to time, the Company will consider its financial position, results of operations, debt repayment ability, capital expenditures, Group's earnings and other factors as the Board may deem appropriate. The Board may recommend the amount of dividends to be declared and the declaration and payment of dividends will be determined by the shareholders in general meeting.

During the six months ended 30th June, 2009, a final dividend of HK10.9 cents per share was paid to shareholders for the year ended 31st December, 2008.

The Board declared the payment of an interim dividend of HK7.2 cents per ordinary share for the six months period ended 30th June, 2009. This represents a payout ratio of about 40% of the profit attributable to owners of the company for the period. The interim dividend will be payable on or around 9th October, 2009 to the shareholders of the Company whose names appear on the Register of Members on 28th September, 2009.

CLOSURE OF REGISTER OF MEMBERS

The registers of members of the Company will be closed from 28th September, 2009 to 2nd October, 2009, both days inclusive, during which period no transfer of shares will be registered. In order to qualify for the interim dividend, all transfer of shares, accompanied by the relevant share certificates and transfer forms, must be lodged with the Company's branch share registrar in Hong Kong, Computershare Hong Kong Investor Services Limited, Shops 1712–1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong, for registration not later than 4:30 p.m. on 25th September, 2009.

PURCHASE, SALE OR REDEMPTION OF SHARES

During the six months ended 30th June, 2009, neither the Company nor any of its subsidiaries purchased, sold or redeemed any the Company's listed securities.

CORPORATE GOVERNANCE

The Company has complied with the code provisions of the ''Code on Corporate Governance Practices'' (the ''CG Code'') as set out in Appendix 14 of the Listing Rules throughout the six months ended 30th June, 2009.

The Company has adopted codes of conduct regarding securities transactions by Directors and by relevant employees (as defined in the CG Code) on terms no less exacting than the required standards set out in the Model Code for Securities Transactions by Directors of Listed Issuers contained in Appendix 10 of the Listing Rules (the "Model Code").

All Directors have confirmed that they have complied with the required standards as set out in the Model Code and the Company's code of conduct regarding Directors' securities transactions during the six months ended 30th June, 2009.

AUDIT COMMITTEE

The Board has established an Audit Committee on 16th April, 2005. The primary duties of the Audit Committee are to review and supervise the financial reporting process and internal control systems of the Group.

The Audit Committee comprises two independent non-executive Directors, namely, Mr. Mok Joe Kuen Richard and Mr. Koh Boon Hwee and a non-executive Director, Ms. Ingrid Chunyuan Wu. Mr. Mok Joe Kuen Richard is the chairman of the Audit Committee.

The Audit Committee and the auditor of the Company, Deloitte Touche Tohmatsu, have reviewed and discussed with the management regarding the Company's unaudited consolidated interim financial statements for the six months ended 30th June, 2009.

DEFINITIONS

"MEMS''	Micro Electro Mechanical Systems ("MEMS") is based on semiconductor technology which uses silicon to create pathways for electricity within components.
"LTCC"	Low Temperature Co-Fired Ceramics ("LTCC") technology which is a technology used in the Piezo ceramic speaker, vibrator (Haptics), Chip Antenna and substrate for wireless communication.
"WLO"	Wafer Level Optic Lens technology.

By order of the Board
AAC Acoustic Technologies Holdings Inc.
Koh Boon Hwee
Chairman

Hong Kong, 11th September, 2009

As at the date of this announcement, the Board comprises an executive Director, Mr. Benjamin Zhengmin Pan; two non-executive Directors, Ms. Ingrid Chunyuan Wu and Mr. Pei Kang, and three independent non-executive Directors, Mr. Koh Boon Hwee, Dr. Dick Mei Chang and Mr. Mok Joe Kuen Richard.