Trading Statement

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Acal PLC
27 September 2006

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ACAL plc

(Leading pan-European, value-added technology based distributor
providing specialist design-in, sales and marketing services)

Trading Update

Prior to the end of the first half of our financial year on 30 September 2006, we are issuing an update on recent trading.

The sale of Acal's Air Conditioning and Refrigeration business, announced in May 2006, was completed in early July 2006 as expected. For reporting purposes this business will be shown as a discontinued activity in the results for the half year to 30 September 2006. The results for the comparative half year to 30 September 2005 will be restated accordingly.

Overall Acal's profit before taxation from continuing activities for the half year ending 30 September 2006 is expected to show an improvement over the corresponding period in the prior year, in line with market expectations.

Electronic Components

Our success in extending our product and geographic coverage in technology products has continued and the benefits of this strategy are now beginning to show in the improved financial performance of this division.

IT Solutions

Although the markets in our areas of operation continue to be competitive, there are early signs of some stability. This together with an extending product range in the networking, SAN and security activities will result in an improved half year performance compared to the prior year.

IT Parts Services

After last year's growth, the first half of this year has seen weaker demand for parts as a number of end-users of IT have been going through a "technology-refresh" process which inevitably reduces demand for out-of-warranty parts and services for a time. The second quarter saw some of this lost demand offset by new contracts, the timing of which is always difficult to predict. New business from contracts in the first half this year has not been as high as in the prior year.

In accordance with the arrangements agreed at the time of its acquisition in May 2003, Acal will buy the 28.4% minority interest in CPI in October this year for a consideration of approximately £6.7m. Following this acquisition the customer-facing activities of the division are being reorganised so as to present a unified range of services to customers.

Acal's interim results for the six months ending 30 September 2006 will be published on

4 December 2006.

For further information:-

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Notes to Editors:

1 The Acal Group is a leading European, value-added technology based distributor providing specialist design-in, sales and marketing, as well as stock planning and procurement services in the fields of Electronic Components, IT Parts Services and IT Solutions. Its value-added philosophy and geographic coverage enables Acal to provide specialist knowledge and support to customers on a pan-European basis.

2 Design-in is the process by which Acal's sales engineers work with customers and suppliers to procure components which meet the specific technical and performance needs of the customers.

3 Acal has operating companies in the UK, Netherlands, Belgium, Germany, France, Italy, Spain and Scandinavia. Westech Electronics, an associated company, is based in Singapore and covers the Far East region.

This information is provided by RNS
The company news service from the London Stock Exchange