

TRIO TECH INTERNATIONAL  
Form NT 10-K  
September 29, 2010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 12b-25

Notification of Late Filing

Commission File Number 1-14523

(Check one)     Form 10-K         Form 20-F         Form 11-K         Form 10-Q  
                   Form 10-D         Form N-SAR       Form N-CSR

For Period Ended: June 30, 2010

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the transition period ended:

Read Instruction Sheet (on back page) Before Preparing Form.  
Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates:

PART I  
REGISTRANT INFORMATION

Full Name of Registrant: Trio-Tech International

Former Name if applicable:

Address of Principal Executive Office (Street and number): 16139 Wyandotte Street

City, State and Zip Code: Van Nuys, California 91406

PART II

RULE 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III  
NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The registrant will not be able to timely file its Annual Report on Form 10-K for the fiscal year ended June 30, 2010. As reported in the registrant's Form 8-K filed on September 24, 2010, on September 23, 2010, the registrant's Audit Committee concluded, based on the recommendation of management, that the financial statements included in the Form 10-Qs filed with respect to the first three quarters of fiscal 2010 should be amended to correct an error related to the accounting for non-controlling interest as specified in the guidance found in ASC 810, Consolidation, regarding non-controlling interests (formerly Statement of Financial Accounting Standards ("SFAS") No. 160, Non-controlling Interests in Consolidated Financial Statements ("SFAS 160")) issued by the FASB. This error also affects the registrant's financial statements that are to be included in the Form 10-K for the fiscal year ended June 30, 2010. As a result, the registrant requires additional time in order to ensure accurate reporting of its financial condition and results of operation for that fiscal year. The registrant expects to file its Form 10-K on or before the fifteenth calendar day following the prescribed due date for the registrant's Form 10-K



PART IV  
OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification: Spring Liu, (818) 390-1272

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes     No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes     No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Although the anticipated change in the net loss for the fiscal year ended June 30, 2010 was \$373,000 as compared to \$1,966,000 in last fiscal year, as noted above, the Company's external auditing firm is still in the process of auditing the Company's annual results. The anticipated decrease in net loss was primarily due to an increase in sales in fiscal year 2010.

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TRIO-TECH INTERNATIONAL  
(Name of Registrant as specified in its charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: September 29, 2010

/s/ VICTOR H. M. TING

Name: Victor H.M. Ting

Title: Vice President and Chief Financial Officer