

**CONDENSED CONSOLIDATED INCOME STATEMENT**
**INTERIM RESULTS**

The board of directors (the "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, 2005 together with the unaudited comparative figures for the corresponding period in 2004. These interim financial statements have not been audited, but have been reviewed by the auditors, Deloitte Touche Tohmatsu, and the Company's audit committee (the "Audit Committee").

	NOTES	1st January, 2005 to 30th June, 2005 (Unaudited) RMB'000	1st January, 2004 to 30th June, 2004 (Unaudited) RMB'000
Turnover		436,331	285,331
Cost of goods sold		(229,662)	(143,132)
Gross profit		206,669	142,199
Other operating income		3,056	2,531
Distribution and selling expenses		(19,084)	(13,702)
Administrative expenses		(41,976)	(23,942)
Profit from operations	4	148,665	107,086
Finance costs		(5,525)	(2,106)
Profit before taxation		143,140	104,980
Taxation	5	(9,483)	(11,381)
Net profit for the period		133,657	93,599
Attributable to:			
Equity holders of the Company		133,195	93,174
Minority interests		462	425
		133,657	93,599
Dividends	6	—	114,657
Earnings per share — Basic	7	13.93 cents	9.75 cents