

## 2. SUMMARY OF FINANCIAL DATA AND INDICATORS

- (1) Major accounting data and financial indicators (Prepared in accordance with the PRC Accounting Standards)

Items	Six months ended 30 June 2002	Unit: RMB'000 Six months ended 30 June 2001
Net profit	(29,732)	(70,509)
Net profit after the deduction of non-recurring items (Note)	(29,211)	(70,305)
Earnings per share (RMB)	(0.066)	(0.157)
Return on net assets (%)	(3.47)	(6.55)
Weighted average of return on net assets after the deduction of non-recurring items (%)	(3.41)	(6.53)
Net cash flow from operating activities per share (RMB)	(0.156)	(0.075)
Items	30 June 2002	31 December 2001
Shareholders' funds	856,489	885,832
Net assets per share (RMB)	1.90	1.97
Adjusted net assets per share (RMB)	1.46	1.49

*Note: After the deduction of non-recurring items: Net non-operating expenses of RMB661,000; subsidy income of RMB140,000.*

- (2) The net loss and net assets prepared under the generally accepted accounting principles in Hong Kong were RMB28,972,000 and RMB855,002,000 respectively. The differences of those figures from figures prepared under the PRC Standards were RMB760,000 and RMB1,487,000 respectively.

Impact on net profit and shareholders' funds from adjustment in accordance with Statements of Standard Accounting Practice in Hong Kong.

	<b>Net profit</b>	<b>(Unit: RMB'000)</b>
	<b>Six months ended</b>	<b>Shareholders' funds</b>
	<b>30 June 2002</b>	<b>as at</b>
	<b>30 June 2002</b>	<b>30 June 2002</b>
Figures prepared in accordance with Statements of Standard Accounting Practice in Hong Kong:		
	<b>(28,971,579.24)</b>	<b>855,002,222.20</b>
– Difference in evaluation of fixed assets acquired by Dongfang Electrical Machinery Works	—	—
– Unrealized gain from transfer of fixed assets within the Group	—	<b>1,835,383.85</b>
– Other	<b>(760,091.82)</b>	<b>(348,746.03)</b>
Figures prepared in accordance with the PRC accounting standards		
	<b>(29,731,671.06)</b>	<b>856,488,860.02</b>