

DOCUMENTS AVAILABLE FOR INSPECTION

1. Financial statements with signature and chop by legal representative and financial officer;
2. Original copy of Auditors' report;
3. Original copy of Announcements and all documents disclosed under newspapers identified by PRC Securities and Future Commission within the reporting period.
4. Annual report for the year.

JIADOA KUNJI HIGH TECH COMPANY LIMITED

6th April, 2003

APPENDIX I:

Supplementary information disclosed according to disclosure requirement set out in Issue No. 9 of "The Content and Format of Disclosure of Information by Listed Companies" issued by China Securities Supervision and Administrative Committee.

Profit for the year	Return on net assets (%)		Earning per share (RMB)	
	Dilutive	Weighted average	Dilutive	Weighted average
Principal operating profit	11.71	11.71	0.24	0.24
Profit from operations	1.08	1.08	0.022	0.022
Net profit	1.20	1.20	0.025	0.025
Net profit after deducting non-recurring items	0.73	0.73	0.015	0.015

APPENDIX II:

Analysis on changes in accounting data as prepared in accordance with PRC GAAP

As compared each items stated on the balance sheets of the Group as at 31st December, 2001 and 31st December, 2002, for those items which have fluctuation over 30% and the differences exceed 5% of the Group's net asset value were stated as follows:

	As at 31st December, 2002	As at 31st December, 2001	Difference (Million dollars)	Proportion %
Bank and Cash balances (a)	202,607,334	153,538,588	49,068,746	31.96
Short-terms Investment (a)	13,500	42,129,951	(42,116,451)	(99.97)
Trade receivables (b)	56,122,279	41,252,568	14,869,711	36.05
Prepayment (c)	11,024,018	5,631,055	5,392,963	95.77
Short term borrowings (a)	159,000,000	120,200,000	38,800,000	32.28
Trade payables (c)	18,879,494	10,165,500	8,713,994	85.72
Deposits in advance (c)	55,070,306	28,519,829	26,550,477	93.09
Long term payables (d)	11,037,762	3,837,762	7,200,000	187.61

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As compared each items stated on the income statements of the Group as at 31st December, 2001 and 31st December, 2002, for those items which have fluctuation over 30% and the differences exceed 5% of the Group's net asset value were stated as follows:

	As at 31st December, 2002	As at 31st December, 2001	Difference (Million dollars)	Proportion %
Principal operating profit (b)	179,628,485	102,493,975	77,134,510	75.26

- (a) Due to the increase in bank borrowings and receipts from other investments placed in the securities companies during 2002.
- (b) Due to the increase in profit from operations in 2002.
- (c) Due to the increase in sales orders for 2003.
- (d) The subsidy made by The Committee of the State Development Plan for the developing the intelligent electrical appliance technology.

APPENDIX III:

Consolidated Provision Summary as prepared in accordance with PRC GAAP

				<i>Unit: RMB</i>
Items	As at the beginning of the year	Provision made during the year	Provision reversed during the year	As at the end of the year
1. Total provision for doubtful debt	20,674,247	3,309,318	6,059,785	17,923,780
Including: Trade receivables	20,532,025	—	6,059,785	14,472,240
Other receivables	142,222	3,309,318	—	3,451,540
2. Provision for short term investments	5,726,799	—	5,726,799	—
Including: Investment in securities	5,726,799	—	5,726,799	—
Investment in debentures	—	—	—	—
3. Provision for inventories	47,169,852	—	2,473,883	44,695,969
Including: Finished goods	20,561,911	—	686,954	19,874,957
Raw materials	2,382,515	—	1,786,929	595,586
Work in progress	24,225,426	—	—	24,225,426
4. Provision for long term investments	2,000,000	—	—	2,000,000
Including: Long term investment	2,000,000	—	—	2,000,000
Long term investment in debentures	—	—	—	—
5. Provision for impairment loss on property, plants and equipments	2,722,991	—	130,938	2,592,053
Including: Buildings	—	—	—	—
Machineries	2,229,794	—	127,239	2,102,555
Plants and equipments	493,197	—	3,699	489,498
6. Provision for intangible assets	—	—	—	—
Including: Technical Knowhow	—	—	—	—
Goodwill	—	—	—	—
7. Provision on impairment loss on construction in progress	671,597	—	20,000	651,597
8. Provision on designated loans	—	—	—	—

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APPENDIX IV:

1. DIFFERENCES BETWEEN PRC ACCOUNTING STANDARDS ("PRC GAAP") AND HONG KONG ACCOUNTING STANDARDS ("HK GAAP") AS APPLICABLE TO THE GROUP

The major differences between the financial statements prepared under the PRC GAAP and HK GAAP are as follows:

Impact on the consolidated results

	2002 RMB'000	2001 RMB'000
Profit for the year as per financial statements prepared under the PRC GAAP	6,078	2,051
Unrealised holding gains on other investments recognised as income under HK GAAP in 2000	—	(396)
Interest subsidy from the PRC government recognised as income under HK GAAP only when the related interest expenses were incurred	1,312	1,688
Gain on sale and lease back transaction deferred under PRC GAAP but recognised as current year income under HK GAAP	—	8,288
Amortisation on deferred gain on sale and lease back transaction under PRC GAAP but recognised as income under HKGAAP in 2001	(664)	—
Impairment loss recognised in respect of property, plant and equipment charged directly to income under HK GAAP	—	(3,395)
Profit for the year as per financial statements prepared under the HK GAAP	6,726	8,236

Impact on the consolidated net assets as at 31st December

	2002 RMB'000	2001 RMB'000 (As restated)
Net assets as per financial statements prepared under the PRC GAAP	506,778	499,034
Interest subsidy from the PRC government recognised as income under HK GAAP only when the related interest expenses were incurred	—	(1,312)
Gain on sale and lease back transaction deferred and amortised under PRC GAAP but wholly recognised as income under HK GAAP when the transaction was entered into	7,624	8,288
Goodwill arising on acquisition of a net liability company dealt with directly in reserve under PRC GAAP but recognised as an intangible asset under HK GAAP	—	1,666
Net assets as per financial statements prepared under the HK GAAP	514,402	507,676

Note: There are also other differences in balance sheet items due to differences in classification between the PRC GAAP and the HK GAAP.