YANGTZEKIANG<00294> - Results Announcement

Yangtzekiang Garment Manufacturing Company Limited announced on
17/12/2004:

(stock code: 00294)

Year end date: 31/3/2005

Currency: HKD

Auditors' Report: N/A

Interim report reviewed by: Audit Committee

	Note	(Unaudited) Current Period from 1/4/2004 to 30/9/2004 ($)	(Unaudited) Last Corresponding Period from 1/4/2003 to 30/9/2003 ($)
Turnover	:	806,226,000	685,976,000
Profit/(Loss) from Operations	:	44,715,000	15,529,000
Finance cost	:	(15,422,000)	(13,402,000)
Share of Profit/(Loss) of Associates	:	(8,415,000)	20,849,000
Share of Profit/(Loss) of Jointly Controlled Entities	:	N/A	N/A
Profit/(Loss) after Tax & MI	:	14,071,000	15,330,000
% Change over Last Period	:	-8.2 %	
EPS/(LPS)-Basic (in dollars)	:	0.1	0.109
-Diluted (in dollars)	:	N/A	N/A
Extraordinary (ETD) Gain/(Loss)	:	N/A	N/A
Profit/(Loss) after ETD Items	:	14,071,000	15,330,000
Interim Dividend per Share	:	2 cents	1 cent

(Specify if with other   : N/A   N/A

   options)

B/C Dates for

   Interim Dividend   : 7/1/2005   to 12/1/2005 bdi.

Payable Date   : 17/1/2005

B/C Dates for (-)

   General Meeting   : N/A

Other Distribution for   : N/A

   Current Period

B/C Dates for Other

   Distribution   : N/A

Remarks:

1.   SIGNIFICANT ACCOUNTING POLICIES

The unaudited consolidated accounts have been prepared in accordance with Hong Kong Statement of Standard Accounting Practice ("SSAP") 25 "Interim Financial Reporting" and Appendix 16 of Listing Rules of The Stock Exchange of Hong Kong Limited.   The accounting policies and methods of computation used in the preparation of the interim accounts are consistent with those used in the annual accounts for the year ended 31st March, 2004.

2.   EARNINGS PER SHARE

The calculation of basic earnings per share is based on the profit attributable to the shareholders of $14,071,000 (2003: $15,330,000) and on the weighted average number of 140,245,792 shares (2003: 140,245,792 shares) in issue during the period.