

會計數據和業務數據

FINANCIAL AND OPERATING HIGHLIGHTS

公司主要會計數據和業務數據

(1) 根據中國會計準則

利潤總額
淨利潤
扣除非經常性損益後的淨利潤
主營業務利潤
其他業務利潤
營業虧損
投資收益
補貼收入
營業外收支淨額
經營活動產生的現金流量淨額
現金及現金等價物淨減少額

註：「扣除非經常性損益後的淨利潤」所扣除的項目、涉及的金額分別為補貼收入人民幣1700千元、營業外收支淨額人民幣561千元和委托投資收入人民幣9,000千元。

(2) 根據香港會計準則

利潤總額
主營業務利潤
其他收入
管理及銷售費用
財務費用
營業外費用

PROFIT FOR THE YEAR AND ITS ANALYSIS

(1) In accordance with PRC Accounting Standards ("PRC GAAP")

單位：人民幣千元
Unit: RMB'000

Profit for the year	2,051
Net profit for the year	2,051
Profit excluding non recurring items for the year	(808)
Principal operating profit	24,968
Income from other operations	600
Operating loss	(2,361)
Investment income	3,273
Subsidy income	1,700
Net non-operating income	561
Net cash outflow from operating activities	(13,689)
Net decrease in cash and cash equivalents	(7,398)

Note: Profit excluding non recurring items for the year excluded subsidy income RMB1,700,000, net non-operating income RMB561,000 and designated investment income RMB9,000,000.

(2) In accordance with Hong Kong Accounting Standards ("HK GAAP")

單位：人民幣千元
Unit: RMB'000

Profit for the year	8,236
Gross profit	24,968
Other income	15,601
Administrative expenses and distribution costs	(26,654)
Finance costs	(7,297)
Non-operating expenses	(237)

會計數據和業務數據 (續)

FINANCIAL AND OPERATING HIGHLIGHTS (CONTINUED)

公司主要會計數據和業務數據 (續)

(2) 根據香港會計準則 (續)

按中國會計準則和按香港會計準則分別計算的淨利潤及資產淨值差異的說明：

本財務報表按中國會計準則編制，不同於香港會計準則而編制的財務報告。

於2001年12月31日，按中國會計準則本年淨利潤為人民幣2,051千元及合併資產淨值為人民幣499,034千元，按香港會計準則對本年淨利潤和資產淨值的主要調整如下：

PROFIT FOR THE YEAR AND ITS ANALYSIS (CONTINUED)

(2) In accordance with Hong Kong Accounting Standards ("HK GAAP") (Continued)

Major differences between the net profit and the net assets in the financial statements as prepared under PRC GAAP and HK GAAP are as follows:

These financial statements are prepared in accordance with PRC GAAP, which are different from those prepared in accordance with HK GAAP.

As at 31st December, 2001, the net profit and the net assets were RMB2,051,000 and RMB 499,034,000 respectively under the PRC GAAP. Based on HK GAAP, the net profit for the year and the net asset at the balance sheet date have the following major differences:

		2001年 12月31日止 淨利潤 Net profit for the year ended 31st December, 2001 人民幣千元 RMB'000	2001年 12月31日 資產淨值 Net assets at 31st December, 2001 人民幣千元 RMB'000
根據中國會計準則編製 財務報表金額	In accordance to the PRC GAAP	2,051	499,034
按香港會計準則調整：	In conformity with HK GAAP:		
中國政府貼息	Interest subsidy from PRC government	1,688	(1,312)
出售土地使用權收益	Gain on disposal of land use right	8,288	8,288
已實現之其他投資損失	Realised holding losses on other investments	(396)	—
固定資產減值準備	Provision for impairment in value of property, plant and equipment	(3,395)	—
未實現之投資損失	Unrealized holding losses on investment	—	1,666
根據香港會計準則編製 財務報表金額	In accordance to the HK GAAP	<u>8,236</u>	<u>507,676</u>

會計數據和業務數據 (續)

FINANCIAL AND OPERATING HIGHLIGHTS (CONTINUED)

公司主要會計數據和財務指標

PRINCIPAL ACCOUNTING DATA AND FINANCIAL HIGHLIGHTS

(1) 根據中國會計準則

(1) In accordance with PRC Accounting Standards

項目 Items		單位 Unit	截至12月31日止年度 Year ended 31st December				
			2001	2000	1999	1998	1997
主營業務收入	Revenue from principle operations	人民幣千元 RMB'000	102,494	91,071	46,247	47,314	74,347
淨利潤(虧損)	Net profit (loss) for the year	人民幣千元 RMB'000	2,051	3,576	(46,568)	(25,671)	1,195
總資產	Total assets	人民幣千元 RMB'000	774,442	666,040	575,903	613,271	646,870
股東權益	Shareholders' funds	人民幣千元 RMB'000	499,034	505,942	505,761	552,329	578,000
每股收益(虧損)	Earnings (loss) per share	人民幣元/股 RMB/share	0.008	0.015	(0.19)	(0.105)	0.005
每股淨資產	Equity interest per share	人民幣元/股 RMB/share	2.04	2.07	2.06	2.25	2.36
淨資產收益率	Return on net assets	%	0.41	0.71	(9.21)	(4.65)	0.21
調整後的每股淨資產	Adjusted equity interest per share	人民幣元/股 RMB/share	2.03	2.01	2.00	2.23	2.34
每股經營活動產生的現金流量淨額	Net cash (outflow) inflow from operating activities per share	人民幣元/股 RMB/share	(0.05)	0.05	(0.04)	(0.07)	0.003

(2) 根據香港會計準則

(2) In accordance with Hong Kong Accounting Standards

項目 Items		單位 Unit	截至12月31日止年度 Year ended 31st December				
			2001	2000	1999	1998	1997
				重編 <i>As restated</i>	重編 <i>As restated</i>	重編 <i>As restated</i>	重編 <i>As restated</i>
營業額	Turnover	人民幣千元 RMB'000	102,494	91,071	46,247	47,314	74,347
淨利潤	Profit (loss) for the year	人民幣千元 RMB'000	8,236	1,375	(46,353)	(25,566)	318
總資產	Total assets	人民幣千元 RMB'000	771,488	662,554	568,223	609,463	645,360
總負債	Total liabilities	人民幣千元 RMB'000	261,637	163,114	70,158	60,948	68,873
少數股東權益	Minority interests	人民幣千元 RMB'000	2,175	—	—	—	—
股東權益	Shareholders' funds	人民幣千元 RMB'000	507,676	499,440	498,065	548,515	576,487
每股收益	Earnings (loss) per share	人民幣分/股 RMB/share	3.4	0.6	(18.9)	(10.4)	0.5
每股淨資產	Equity interest per share	人民幣元/股 RMB/share	2.07	2.04	2.32	2.49	2.63
淨資產收益率	Return on net assets	%	1.62	0.28	(9.31)	(4.66)	0.26
調整後的每股淨資產	Adjusted equity interest per share	人民幣元/股 RMB/share	2.05	2.02	2.02	2.22	2.32
每股經營活動產生的現金流量淨額	Cash (outflow) inflow from operating activities per share	人民幣元/股 RMB/share	(0.03)	0.07	(0.04)	(0.07)	—

會計數據和業務數據 (續) FINANCIAL AND OPERATING HIGHLIGHTS (CONTINUED)

公司主要會計資料和財務指標 (續)

(3) 按照中國證監會《公開發行證券公司資訊披露編報規則(第九號)》要求計算的利潤表附表：

報告期利潤 Profit for the overall reporting period		淨資產收益率(%) Return on net assts		每股收益(虧損)(人民幣元) Earnings (loss) per share	
		全面攤薄 overall dilution	加權平均 weighted average	全面攤薄 overall dilution	加權平均 weighted average
主營業務利潤 Principal operating profit		5.0	5.0	0.102	0.102
營業虧損 Operating loss		(0.471)	(0.471)	(0.010)	(0.010)
淨利潤 Net income		0.409	0.409	0.008	0.008
扣除非經常性損益後 的淨虧損 Net loss after deducting non-recurring items		(1.614)	(1.595)	(0.033)	(0.033)

PRINCIPAL ACCOUNTING DATA AND FINANCIAL HIGHLIGHTS (CONTINUED)

(3) Supplemental 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 Administration Committee.

股東權益變動情況

(1) 根據中國會計準則

MOVEMENTS IN SHAREHOLDERS' EQUITY

(1) In accordance with PRC Accounting Standards

項目 Item	股本 Share capital	資本 公積金 Capital surplus	盈餘 公積金 Surplus reserve	其中: 公益金 welfare fund Included: Statutory public	累計 虧損 (重編後) Accumulated losses (As restated)	未確認的 投資損失 Unrecognised investment loss	股東 權益合計 (重編後) Total (As restated)
					單位:人民幣千元 Unit: RMB'000		
年初數 At 1st January, 2001	245,007	305,280	16,813	8,406	(61,158)	—	505,942
本年利潤 Profit for the year	—	—	—	—	2,051	—	2,051
遞延支出 Deferred cost	—	—	—	—	(7,293)	—	(7,293)
購入子公司產生 Arising from the acquisition of subsidiary	—	—	—	—	—	(1,666)	(1,666)
年末數 At 31st December, 2001	<u>245,007</u>	<u>305,280</u>	<u>16,813</u>	<u>8,406</u>	<u>(66,400)</u>	<u>(1,666)</u>	<u>499,034</u>

會計數據和業務數據 (續)
FINANCIAL AND OPERATING HIGHLIGHTS (CONTINUED)

股東權益變動情況 (續)

(2) 根據香港會計準則

MOVEMENTS IN SHAREHOLDERS' EQUITY (CONTINUED)

(2) In accordance with Hong Kong Accounting Standards

單位: 人民幣千元
Unit: RMB'000

項目	股本	資本溢價	資本公積金	法定公積金	法定公益金	累積虧損 (重編後)	股東權益合計
Item	Share capital	Share premium	Capital reserve	Statutory surplus reserve	Statutory public welfare fund	Accumulated losses (As restated)	Total
2000年1月1日 At 1st January, 2000	245,007	293,745	10,225	8,406	8,406	(67,724)	498,065
本年利潤 Net profit for the year	—	—	—	—	—	1,375	1,375
2000年12月31日 At 31st December, 2000	245,007	293,745	10,225	8,406	8,406	(66,349)	499,440
本年利潤 Net profit for the year	—	—	—	—	—	8,236	8,236
2001年12月31日 At 31st December, 2001	<u>245,007</u>	<u>293,745</u>	<u>10,225</u>	<u>8,406</u>	<u>8,406</u>	<u>(58,113)</u>	<u>507,676</u>