

會計數據和業務數據摘要

SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

(一) 按中華人民共和國企業會計制度編製

(I) PREPARED UNDER PRC ACCOUNTING STANDARDS (FOR BUSINESS ENTERPRISES) ("PRC ACCOUNTING STANDARDS")

1、公司本年度主要會計數據

1) Major accounting figures of the Company for the year

(單位：人民幣元)
(Unit: Rmb)

項目	Item	金額
		Amount
利潤總額	Total profit	102,280,643.48
淨利潤	Net profit	82,047,814.03
扣除非常性損益後的淨利潤	Net profit after extraordinary items	77,236,974.91
主營業務利潤	Profit from principal operations	329,375,498.91
其他業務利潤	Other operating profit	3,685,349.15
營業利潤	Operating profit	114,075,655.91
投資收益	Investment gain	-8,860,898.72
補貼收入	Income from subsidies	—
營業外收支淨額	Net non-operating expenses	-2,934,113.71
經營活動產生的現金流量淨額	Net cash flow from operating activities	53,286,167.40
現金及現金等價物淨增(減)額	Net increase in cash and cash equivalents	-44,203,761.84
註：非常性損益項目和涉及金額	Note: Extraordinary items include:	
1、營業外收入	1. non-operating income	-1,044,094.28
2、營業外支出	2. non-operating expenses	778,861.33
3、處置長期股權投資產生的收益	3. income from disposed of long term equity investment	-405,174.80
4、處置固定資產產生的損益	4. loss on disposal of fixed assets	-3,300,653.33
5、納稅影響額	5. income tax effect	-839,778.04
合計	Total	-4,810,839.12



北人科研辦公大樓夜景
The night scene of Beiren's research and development building

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2、截止報告期末公司前三年主要會計數據和財務指標

2) Major accounting figures and financial indices for the past three years as at 31 December

(單位：人民幣元)
(Unit: Rmb)

指標項目	Financial indices	2003年	2002年調整後	2002年調整前	2001年調整後	2001年調整前
		2003	After adjustment 2002	Before adjustment 2002	After adjustment 2001	Before adjustment 2001
1. 主營業務收入	Principal operating income	1,005,612,844.69	926,929,279.47	926,929,279.47	699,076,375.57	699,076,375.57
2. 淨利潤	Net profit	82,047,814.03	68,940,690.64	68,940,690.64	64,281,675.46	64,281,675.46
3. 總資產	Total assets	1,893,148,599.68	1,882,271,513.97	1,882,271,513.97	1,581,331,370.37	1,581,331,370.37
4. 股東權益	Shareholders' equity (excluding minority interests)	1,202,616,644.46	1,021,311,254.56	979,111,254.56	999,126,165.21	951,126,165.21
5. 全面攤薄每股收益	Earnings per share (fully diluted)	0.19	0.17	0.17	0.16	0.16
6. 扣除非經常性損益的每股收益	Earnings per share after extraordinary items	0.18	0.15	0.15	0.16	0.16
7. 每股淨資產(元/股)*	Net assets per share (Rmb/share) *	2.85	2.55	2.45	2.50	2.38
8. 調整後每股淨資產	Adjusted net assets per share	2.81	2.39	2.29	2.34	2.22
9. 每股經營活動產生的現金流量淨額	Net cash flow from operating activities per share	0.13	0.44	0.44	0.13	0.13
10. 淨資產收益率(攤薄)(%)	Net assets earnings ratio (fully diluted) (%)	6.82	6.75	7.04	6.43	6.76
11. 扣除非經常性損益後加權平均淨資產收益率(%)	Net assets earnings ratio after extraordinary items (weighted average)	6.64	6.14	6.24	6.26	6.79

3、報告期利潤附表

3) Supplementary table to profit statement

項目	Items	淨資產收益率(%)		每股收益(元)	
		Net assets earnings ratio (%)		Earnings per share (Rmb)	
		全面攤薄 Fully diluted	加權平均 Weighted average	全面攤薄 Fully diluted	加權平均 Weighted average
主營業務利潤	Profit from major operations	27.39	28.31	0.78	0.78
營業利潤	Operating profit	9.49	9.80	0.27	0.27
淨利潤	Net profit	6.82	7.05	0.19	0.20
扣除非經常性損益後的淨利潤	Net profit after extraordinary items	6.42	6.64	0.18	0.18



2003年4月，本公司獲得北京質量協會頒發的「北京質量效益型企業」證書
Certificate of "Beijing Enterprise of Quality and Benefits" awarded by Beijing Quality Association in April 2003



2003年9月，本公司獲得北京市地方稅務局頒發的「納稅信譽A及企業」標牌
Medal of "Reputed Tax Payer A Enterprise" awarded by Beijing Taxation Bureau in September 2003

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4、 報告期內股東權益變動情況及說明

(1) 股東權益變動情況

		股本 萬股	資本公積	盈餘公積	法定公益金	未分配利潤	擬分配的 現金股利	外幣報表 折算差額	股東權益合計
		Share (0'000 shares)	Capital reserve	Surplus reserve	Statutory public welfare fund	Undistributed profits	Proposed cash dividends	Difference stated in foreign currency statement	Total shareholders equity
項目	Items								
期初數	Opening	40,000	400,755,880.29	146,650,594.51	49,009,267.88	31,702,840.27	42,200,000.00	1,939.49	1,021,311,254.56
本期增加	Increase in the year	2,200	119,461,738.98	19,290,891.40	8,567,270.70	28,996,922.63	33,760,000.00		223,509,553.01
本期減少	Decrease in the year						42,200,000.00	4,163.11	42,204,163.11
期末數	Closing	42,200	520,217,619.27	165,941,485.91	57,576,538.58	60,699,762.90	33,760,000.00	-2,223.62	1,202,616,644.46

單位：人民幣元
Unit: Rmb

(2) 變動原因說明：

- 資本公積變動是因報告期內公司增發A股的股本溢價淨值人民幣119,170,845.74元，增加股權投資準備111,533.67元，增加其他資本公積179,359.58元形成的。
- 盈餘公積變動是因為按本年度公司淨利潤的10%提取所致；在合併報表時，按公司在子公司本年提取法定盈餘公積中所擁有的份額提取。
- 法定公益金變動是因為按本年度公司淨利潤的10%提取所致；在合併報表時，按公司在子公司本年提取法定公益金中所擁有的份額提取。
- 未分配利潤是因為本年度實現的淨利潤在扣除提取的盈餘公積金、法定公益金後轉入未分配利潤所致。

4) Changes in shareholders' equity and explanation during the reporting period

(1) Changes in shareholders' equity

(2) Explanation on changes:

- Changes in capital reserve were due to the share capital amounting to Rmb132,000,000.00 that formed as a result of the Company's issue of A shares during the reporting period and the deduction of Rmb12,829,154.26 paid by the Company as listing fee in connection therewith and the provision for equity investment amounting to Rmb290,893.24;
- The changes in surplus reserve was due to 10 % transfer from net profit for the year to the surplus reserve. In the consolidated statements, transfer to the Company's subsidiaries' the statutory surplus reserve was made in proportion to the equity interests owned by the Company.
- The changes in statutory public welfare fund was due to 10 % transfer from net profit for the year to the statutory public welfare fund. In the consolidated statements, transfer to the Company's subsidiaries' the statutory public welfare fund was made in proportion to the equity interests owned by the Company.
- Undistributed profits were arrived at realized net profit for the year after the reduction of transfers to the surplus reserve and the statutory public welfare fund.

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(二) 按香港公認會計準則編製

(II) PREPARED UNDER ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN HONG KONG (“HK GAAP”)

1. 綜合損益表

1 Consolidated Income Statement

項目	Items	二零零三年	二零零二年
		2003年 人民幣千元 Rmb'000	2002年 人民幣千元 Rmb'000 (重列) (Restated)
營業額	Turnover	1,015,382	938,653
銷售成本	Cost of sales	(683,783)	(641,551)
毛利	Gross profit	331,599	297,102
其他經營收入	Other operating income	18,671	9,908
銷售費用	Distribution costs	(47,342)	(39,801)
管理費用	Administrative expenses	(173,452)	(155,706)
樓宇、機器和設備確認之 減值損失	Impairment losses recognised in respect of property, plant and equipment	(9,703)	(6,418)
在建工程確認之減值損失	Impairment losses recognised in respect of construction in progress	—	(1,166)
營業利潤	Profit from operations	119,773	103,919
財務費用	Finance costs	(11,664)	(17,184)
攤分聯營公司業績	Share of results of associates	(1,149)	(916)
出售一間聯營公司部份權益 之溢利	Gain on partial disposal of an associate	297	—
稅前盈利	Profit before taxation	107,257	85,819
稅項	Taxation	(13,795)	(10,780)
稅後盈利	Profit after taxation	93,462	75,039
少數股東權益	Minority interests	2,686	(2,244)
本年盈利	Net profit for the year	96,148	72,795
股息	Dividends	33,760	42,200
每股盈利-基本(人民幣)	Earnings per share - Basic (Rmb)	22.8 fen	18.2 fen



本公司董事長朱武安先生(左)與本公司協作單位代表為象徵「北人」與客戶友誼長存的友誼林揭幕
Mr. Zhu Wuan (left), the Chairman, and the representatives from the Company's associates, unveiled the Friendship Forest representing friendly relationship between the Company and its customers



公司董事、監事、高管人員在2002年度股東大會後合影
The photo of Directors, Supervisors and senior management after the 2002 General Meeting

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(三) 國內外會計準則差異

(III) DIFFERENCES BETWEEN DOMESTIC AND INTERNATIONAL ACCOUNTING STANDARDS

單位：人民幣千元
Unit: Rmb'000

		國內會計準則 PRC accounting standards		境外會計準則 HK GAAP	
淨利潤	Net profit	82,048		96,148	
差額說明	Explanation on the differences				
項目	Item	淨利潤(人民幣千元) Net profit (Rmb'000)		淨資產(人民幣千元) Net assets (Rmb'000)	
		2003年 2003	2002年 2002 (重述) (restated)	2003年 2003	2002年 2002 (重述) (restated)
按中國會計準則之綜合數	As reported under PRC accounting Standards	82,048	68,941	1,202,617	1,021,311
按香港公認會計準則之調整	Adjusted under HK GAAP				
— 北人集團投入資產估值之差異	- difference in valuation of net assets contributed to the Company by Beiren Group Corporation	—	—	(60,198)	(60,198)
— 北人集團投入資產估值差異之後期調整	- consequential adjustment on net assets contributed by Beiren Group Corporation	313	480	47,832	9,570
— 收購一附屬公司產生之資產估值差異	- difference in valuation of net assets upon acquisition of a subsidiary	—	—	—	(792)
— 投入附屬公司資產估值之差異	- difference in valuation of capital contribution to subsidiaries	1,390	31	(352)	(1,742)
— 已按中國會計準則確認為收入之交易權付款	- receipt of option payments recognized as income under PRC accounting standards	—	—	(24,209)	(24,209)
— 其他資產減值損失之差異	- difference in impairment loss in value of other assets	5,000	—	13,333	8,333
— 遞延稅項資產/負債確認之差異	- difference in recognition of deferred tax assets / liabilities	7,740	—	18,852	—
— 收購一附屬公司產生之商譽確認差異	- recognition of goodwill upon acquisition of a subsidiary	—	—	4,479	—
— 收購一附屬公司產生之商譽攤銷差異	- amortization of goodwill upon acquisition of a subsidiary	(448)	—	(896)	—
— 其他	- others	105	(116)	(924)	(742)
按香港會計準則編製之金額	Prepared under HK GAAP	96,148	69,336	1,200,534	951,531

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項目	Item	淨利潤(人民幣千元)		淨資產(人民幣千元)	
		2003年 2003	2002年 2002 (重述) (restated)	2003年 2003	2002年 2002 (重述) (restated)
減：前期調整	Less: prior period adjustments				
— 遞延稅款項確認之差異	- difference in recognition of deferred tax	—	3,907	—	11,112
— 收購一附屬公司產生之遞延稅項負債從商譽扣除之差異	- recognition of deferred tax liability charged to goodwill upon acquisition of a subsidiary	—	—	—	4,479
— 收購一附屬公司產生之商譽攤銷差異	- amortization of goodwill upon acquisition of a subsidiary	—	(448)	—	(448)
— 收購一附屬公司產生之資產估值差異之調整	- adjustment of difference in valuation of net assets upon acquisition of a subsidiary	—	—	—	792
		96,148	72,795	1,200,534	967,466

註：於本年度，國內外會計準則差異對淨利潤之財務影響金額為人民幣14,100千元，其主要之差異如下：

1. 北人集團投入資產估值差異之期後調整

根據香港會計實務準則，北人集團投入本公司之土地視為資本儲備之增加；而根據中國會計準則，此乃新增之長期待攤費用。因此，香港會計師將今年相關之攤銷費用人民幣313千元撥回。

2. 投入附屬公司資產估值之差異

根據香港會計實務準則，本公司投入子公司之無形資產原值人民幣4,624千元已於投入年度內注銷；而根據中國會計準則，該等無形資產之淨值人民幣1,359千元已於本年度注銷，餘數之淨值人民幣352千元仍結存餘本集團之資產。因此，香港會計師將今年相關之注銷及攤銷費用分別為人民幣1,359千元及人民幣31千元撥回。

Notes: During the year, the impact of the differences between domestic and international accounting standards on net profit was Rmb14,100,000. The difference was mainly due to the following:

1. Consequential adjustment on net assets contributed by Beiren Group Corporation:

In accordance with HK GAAP, the land contributed by Beiren Group Corporation into the Company was accounted for as capital reserve. In accordance with PRC accounting standards, the amount was recorded as the increase in long term deferred expenses. Accordingly, the related amortisation charge of approximately Rmb313,000 for the year was written back in the accounts prepared under HK GAAP.

2. Difference in valuation of capital contribution to subsidiaries

In accordance with HK GAAP, the intangible assets invested by the Company into the subsidiaries with original cost of approximately Rmb4,624,000 were charged to profit and loss account in relevant years. In accordance with PRC accounting standards, intangible assets with net book value amounting to approximately Rmb1,359,000 were written off in current year, and the balance amounting to approximately Rmb352,000 was stated as assets of the Group. Accordingly, the related amount written off and amortisation charge of approximately Rmb1,359,000 and approximately Rmb31,000 respectively for the year was written back in the accounts prepared under HK GAAP.

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3. 其他資產減值損失之差異

根據香港會計實務準則，本公司在澳門之物業投資帳面值為人民幣32,727千元，與相關之交易權付款人民幣24,209千元抵銷後，錄得淨額人民幣8,518千元。根據永利行評值顧問有限公司於二零零四年二月九日發出之評估報告，該物業市值港幣19,394千元（約人民幣20,668千元），因此無須作出任何減值準備。但根據中國會計準則，該等付款已於相關年度確認為收入，而於二零零二年十二月三十一日該長期債權投資之帳面淨值為人民幣24,394千元。因此，中國會計師於本年度作出人民幣5,000千元之減值準備，而香港會計師則將今年相關之減值準備撥回。

4. 遞延稅項確認之差異

香港會計師根據香港會計實務準則第十二條（經修訂）之規定，本公司之稅項虧損、壞帳準備、呆貨準備、稅項折舊準備與會計折舊準備之差異等因素會造成若干暫時性時差，因此，必須對境內外會計政策差異產生之所得稅影響額作遞延稅項調整。由此形成的淨利潤差異計人民幣7,740千元。

5. 收購一附屬公司產生之商譽攤銷差異

根據香港會計實務準則第十二條（經修訂），香港會計師對去年收購之子公司之遞延稅項作出追溯調整，因此產生商譽為人民幣4,479千元。人民幣448千元的淨利潤差異為該商譽本年攤銷之金額。

3. Difference in impairment loss in value of other assets

In accordance with HK GAAP, the net book value of the Company's properties investment in Macau was approximately Rmb32,727,000. After deducting the related option payments received of approximately Rmb24,209,000, the net balance amounted to approximately Rmb8,518,000. Based on the valuation report of Yong Li Hong Valuation Consultancy Company Limited dated 9 February 2004, the market value of the property was approximately HK\$19,394,000 (approximately Rmb20,668,000). Accordingly, no impairment loss was made. In accordance with PRC accounting standards, the payments were recognised as income, and as at 31 December 2002, the net book value of respective long term debt investment was Rmb24,394,000. Therefore, impairment loss of Rmb5,000,000 was made under PRC accounting standards, and such impairment loss was written back in the accounts prepared under HK GAAP.

4. Difference in the recognition of deferred tax assets / liabilities

In accordance with the Statements of Standard Accounting Practice 12 (Revised) in Hong Kong, temporary differences arising from tax loss, allowance for bad debt provision, allowance for slow moving inventory, accelerated tax depreciation and others should be adjusted for deferred tax. This led to the difference in net profit of approximately Rmb7,740,000.

5. Difference in recognition of the goodwill upon acquisition of a subsidiary

In accordance with the Statements of Standard Accounting Practice No. 12 (Revised) in Hong Kong, adjustment for deferred tax relating to the acquisition of a subsidiary in previous year was made retrospectively, resulting in a goodwill of approximately Rmb4,479,000. A difference in net profit amounting to approximately Rmb448,000 was attributable to the amortisation of the goodwill.