



會計數據和業務數據摘要 Summary of Financial and Operating Results

1. 按中國會計準則編製二零零零年 度主要會計數據（經審計）

1. KEY ACCOUNTING DATA FOR THE YEAR ENDED 31 DECEMBER 2000 PREPARED IN ACCORDANCE WITH PRC ACCOUNTING STANDARDS (Audited)

項目	Items	二零零零年 2000 人民幣元 RMB
利潤總額	Profit before income tax	84,674,944
淨利潤	Profit after taxation	69,119,387
扣除非經常性損益後的淨利潤	Profit after taxation and extraordinary items	69,119,387
主營業務利潤	Profit from principal operations	302,244,138
其他業務利潤	Profit from other operations	1,972,534
營業利潤	Operating profit	86,497,378
投資收益	Investment gain	604,000
補貼收入	Allowance	—
營業外收支淨額	Non-operating income/loss	(2,426,434)
經營活動產生的現金流量淨額	Net cash flow from operating activities	167,535,324
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	(10,423,190)



會計數據和業務數據摘要 (續) Summary of Financial and Operating Results (Continued)

2. 財務摘要

下列是截至二零零零年十二月三十一日止五個財政年度的損益表及資產負債表的摘要。此等摘要乃按香港普遍採納之會計原則及中國會計準則編製。

(1) 按香港普遍採納之會計原則編製 (經審計)

損益表

		Profit and loss accounts				
		二零零零年 2000 人民幣元 RMB	一九九九年 1999 人民幣元 RMB	一九九八年 1998 人民幣元 RMB	一九九七年 1997 人民幣元 RMB	一九九六年 1996 人民幣元 RMB
營業額	Turnover	<u>1,044,073,000</u>	<u>950,661,000</u>	<u>973,884,000</u>	<u>915,631,000</u>	<u>842,204,000</u>
除稅前盈利	Profit before taxation	<u>83,404,000</u>	68,268,000	65,027,000	96,102,000	113,674,000
稅項	Taxation	<u>(15,512,000)</u>	<u>(10,400,000)</u>	<u>(10,239,000)</u>	<u>(14,966,000)</u>	<u>(16,897,000)</u>
除稅後盈利	Profit after taxation	<u>67,892,000</u>	57,868,000	54,788,000	81,136,000	96,777,000
少數股東權益	Minority interest	<u>(66,000)</u>	(30,000)	—	—	—
股東應佔盈利	Profit attributable to shareholders	<u>67,826,000</u>	<u>57,838,000</u>	<u>54,788,000</u>	<u>81,136,000</u>	<u>96,777,000</u>

資產負債表

		Balance sheets				
		二零零零年 2000 人民幣元 RMB	一九九九年 1999 人民幣元 RMB	一九九八年 1998 人民幣元 RMB	一九九七年 1997 人民幣元 RMB	一九九六年 1996 人民幣元 RMB
總資產	Total assets	<u>1,354,079,000</u>	1,377,136,000	1,305,449,000	1,249,279,000	1,245,581,000
總負債	Total liabilities	<u>421,526,000</u>	<u>478,224,000</u>	<u>441,644,000</u>	<u>431,541,000</u>	<u>519,095,000</u>
資產淨值	Net assets	<u>932,553,000</u>	<u>898,912,000</u>	<u>863,805,000</u>	<u>817,738,000</u>	<u>726,486,000</u>

2. FINANCIAL SUMMARY

The following is a summary of the profit and loss accounts and balance sheets for the five years ended 31 December 2000 prepared (i) in accordance with Hong Kong Generally Accepted Accounting Principles ("HKGAAP"); and (ii) in accordance with PRC accounting standards, respectively.

(1) In accordance with HKGAAP (audited)

Profit and loss accounts

	二零零零年 2000 人民幣元 RMB	一九九九年 1999 人民幣元 RMB	一九九八年 1998 人民幣元 RMB	一九九七年 1997 人民幣元 RMB	一九九六年 1996 人民幣元 RMB
營業額	<u>1,044,073,000</u>	<u>950,661,000</u>	<u>973,884,000</u>	<u>915,631,000</u>	<u>842,204,000</u>
除稅前盈利	<u>83,404,000</u>	68,268,000	65,027,000	96,102,000	113,674,000
稅項	<u>(15,512,000)</u>	<u>(10,400,000)</u>	<u>(10,239,000)</u>	<u>(14,966,000)</u>	<u>(16,897,000)</u>
除稅後盈利	<u>67,892,000</u>	57,868,000	54,788,000	81,136,000	96,777,000
少數股東權益	<u>(66,000)</u>	(30,000)	—	—	—
股東應佔盈利	<u>67,826,000</u>	<u>57,838,000</u>	<u>54,788,000</u>	<u>81,136,000</u>	<u>96,777,000</u>

Balance sheets

	二零零零年 2000 人民幣元 RMB	一九九九年 1999 人民幣元 RMB	一九九八年 1998 人民幣元 RMB	一九九七年 1997 人民幣元 RMB	一九九六年 1996 人民幣元 RMB
總資產	<u>1,354,079,000</u>	1,377,136,000	1,305,449,000	1,249,279,000	1,245,581,000
總負債	<u>421,526,000</u>	<u>478,224,000</u>	<u>441,644,000</u>	<u>431,541,000</u>	<u>519,095,000</u>
資產淨值	<u>932,553,000</u>	<u>898,912,000</u>	<u>863,805,000</u>	<u>817,738,000</u>	<u>726,486,000</u>



會計數據和業務數據摘要 (續) Summary of Financial and Operating Results (Continued)

2. 財務摘要 (續)

2. FINANCIAL SUMMARY (Continued)

(2) 按中國會計準則編製 (經審計)

(2) In accordance with PRC accounting standards (audited)

項目	Items	二零零零年 2000 人民幣元 RMB	一九九九年 1999 人民幣元 RMB	一九九八年 1998 人民幣元 RMB	一九九七年 1997 人民幣元 RMB	一九九六年 1996 人民幣元 RMB
主營業務收入	Income from principal operations	1,044,072,799	950,661,234	973,884,000	915,631,000	842,204,000
淨利潤	Profit after taxation	69,119,387	63,609,740	52,783,000	84,465,000	88,388,000
總資產	Total assets	1,362,726,773	1,384,267,611	1,300,588,000	1,217,366,000	1,212,158,000
股東權益 (不含少數 股東權益)	Shareholder's equity (excluding minority interest)	925,696,192	890,784,569	849,905,000	805,843,000	711,263,000
每股收益	Earnings per share					
全面攤薄	Fully diluted	0.162	0.149	0.124	0.198	0.215
加權平均	Weighted average	0.162	0.149	0.124	0.200	0.330
每股淨資產	Net assets per share	2.166	2.080	1.990	1.890	1.730
調整後的每股 淨資產	Adjusted net assets per share	2.166	2.060	1.990	1.890	1.730
淨資產收益率(%)	Return on equity (%)	7.470	7.140	6.210	10.500	12.430
每股經營活動 產生的現金 淨流量	Net cash flow from operating activities per share	0.392	0.120	0.170	—	—
扣除非經常性 損益後的 每股收益	Profit after taxation and extraordinary items per share	0.162	0.146	0.124	0.198	—



會計數據和業務數據摘要 (續)
Summary of Financial and Operating Results (Continued)

2. 財務摘要 (續)

2. FINANCIAL SUMMARY (Continued)

(3) 按中國會計準則編製的利潤表附表
(經審計)

(3) Appendix to the Profit and Loss Accounts prepared in
accordance with PRC accounting standards (audited)

		淨資產收益率(%)				每股收益(%)			
		Return on equity (%)				Earnings per share (%)			
		全面攤薄		加權平均		全面攤薄		加權平均	
		Fully diluted	Weighted average	Fully diluted	Weighted average	Fully diluted	Weighted average	Fully diluted	Weighted average
報告期利潤	Profit	二零零零年	一九九九年	二零零零年	一九九九年	二零零零年	一九九九年	二零零零年	一九九九年
		2000	1999	2000	1999	2000	1999	2000	1999
	Profit from principal operations	32.650	29.940	33.280	30.640	0.707	0.624	0.707	0.624
主營業務利潤	operations	32.650	29.940	33.280	30.640	0.707	0.624	0.707	0.624
營業利潤	Operating profit	9.340	8.640	9.520	8.840	0.202	0.180	0.202	0.180
淨利潤	Profit after taxation	7.470	7.140	7.610	7.310	0.162	0.149	0.162	0.149
扣除非經常性損益後的淨利潤	Profit after taxation and extraordinary items	7.470	7.000	7.610	7.160	0.162	0.146	0.162	0.146



會計數據和業務數據摘要 (續) Summary of Financial and Operating Results (Continued)

2. 財務摘要 (續)

附註：

1. 加權平均淨資產收益率(ROE)的計算公式為：

$$ROE = P / (EO + NP \div 2 + E_i \times M_i \div MO - E_j \times M_j \div MO)$$

其中：P為報告期利潤；NP為報告期淨利潤；EO為期初淨資產；E_i為報告期發行新股或債轉股等新增淨資產；E_j為報告期回購或現金分紅等減少淨資產；MO為報告期月份數；M_i為新增淨資產下一月份起至報告期期末的月份數；M_j為減少淨資產下一月份起至報告期期末的月份數。

加權平均每股收益(EPS)的計算公式如下：

$$EPS = P / (SO + S_1 + S_i \times M_i \div MO - S_j \times M_j \div MO)$$

其中：P為報告期利潤；SO為期初股份總數；S₁為報告期因公積金轉增股本或股票股利分配等增加股份數；S_i為報告期因發行新股或債轉股等增加股份數；S_j為報告期因回購或縮股等減少股份數；MO為報告期月份數；M_i為增加股份下一月份起至報告期期末的月份數；M_j為減少股份下一月份起至報告期期末的月份數。

2. 本報告期末到業績摘要披露日，公司股本未發生變化。

2. FINANCIAL SUMMARY (Continued)

Notes:

1. Calculation method for weighted average ROE under PRC accounting standards is as follows:

$$ROE = P / (EO + NP \div 2 + E_i \times M_i \div MO - E_j \times M_j \div MO)$$

P : Profit realised in the reporting period

NP : Net profit realised in the reporting period

EO : Net assets at the beginning of the reporting period

E_i : Net assets increased due to the issue of new shares or the transfer from debt to capital during the reporting period

E_j : Net assets decreased due to the re-purchase of shares or cash dividend dispatched during the reporting period

MO : Number of months in the reporting period

M_i : Number of months from the next month following the date on which net assets increased to the end of the reporting period

M_j : Number of months from the next month following the date on which net assets decreased to the end of the reporting period

Calculation method for weighted average EPS under PRC accounting standards is as follows:

$$EPS = P / (SO + S_1 + S_i \times M_i \div MO - S_j \times M_j \div MO)$$

P : Profit realised in the reporting period

SO : Total number of shares at the beginning of the reporting period

S₁ : Number of shares increased due to the transfer from reserves to capital or share dividend dispatched during the reporting period

S_i : Number of shares increased due to the issue of new shares or the transfer from debt to capital during the reporting period

S_j : Number of shares decreased due to the re-purchase of shares or stock diminution during the reporting period

MO : Number of months in the reporting period

M_i : Number of months from the next month following the date on which net assets increased to the end of the reporting period

M_j : Number of months from the next month following the date on which net assets decreased to the end of the reporting period

2. There has been no change in the share capital of the Company from the end of the financial year to the publication date of the announcement of the results for 2000.



會計數據和業務數據摘要 (續) Summary of Financial and Operating Results (Continued)

3. 按照中國會計準則和香港普遍採納之會計原則計算的淨利潤差異說明

截至二零零零年十二月三十一日止年度按中國會計準則計算的淨利潤為人民幣69,119,387元，按香港普遍採納之會計原則計算的淨利潤（股東應佔盈利）為人民幣67,826,000元。

3. RECONCILIATION OF PROFIT ATTRIBUTABLE TO SHAREHOLDERS PREPARED IN ACCORDANCE WITH PRC ACCOUNTING STANDARDS AND HKGAAP

Net profit for the year ended 31 December 2000 was RMB69,119,387 when prepared in accordance with PRC accounting standards, and net profit (profit attributable to shareholders) was RMB67,826,000 when prepared in accordance with HKGAAP.

	二零零零年 2000 人民幣元 RMB
按中國會計準則審計之淨利潤	Net profit prepared in accordance with PRC accounting standards 69,119,387
按香港普遍採納之會計原則作如下調整：	HKGAAP adjustments:
(1) 因一九九六年九月三十日香港評估師重估而增加之折舊費用	(1) Additional depreciation charge due to revaluation on 30 September 1996 (2,393,000)
(2) 按中國會計準則審計多計提教育基金	(2) Overprovision for education fund 1,285,613
(3) 按中國會計準則審計多計提職工福利	(3) Overprovision for welfare expenses 1,837,000
(4) 以前年度其他應收款壞賬準備調回	(4) Provision for bad debts 142,000
(5) 以前年度稅項調整	(5) Tax adjustment (22,000)
(6) 按中國會計準則審計少計提存貨呆滯準備金	(6) Provision for slow moving and obsolete inventories (2,143,000)
按香港普遍採納之會計原則審計之淨利潤（股東應佔盈利）	Net profit (profit attributable to shareholders) prepared in accordance with HKGAAP <u>67,826,000</u>

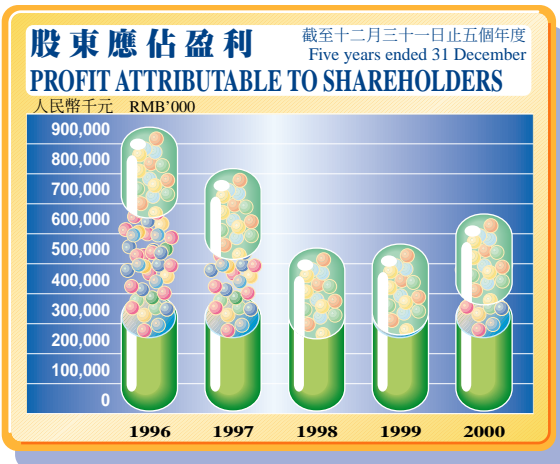


會計數據和業務數據摘要 (續) Summary of Financial and Operating Results (Continued)

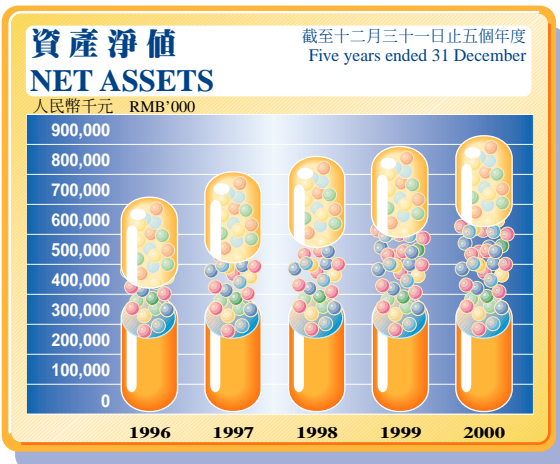
(根據香港普遍採納之會計原則及中國會計準則編製)
(prepared in accordance with HKGAAP and PRC accounting standards)



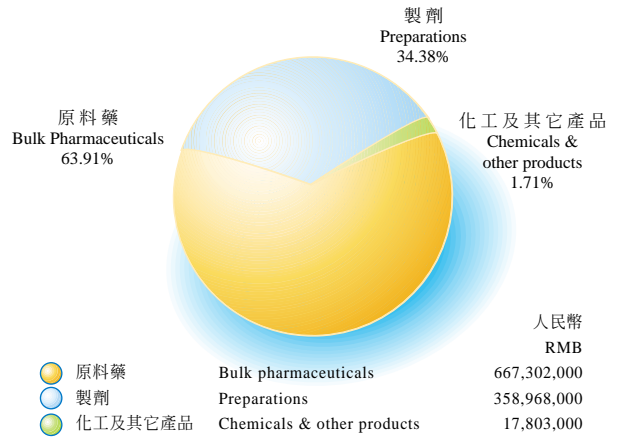
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(prepared in accordance with HKGAAP)



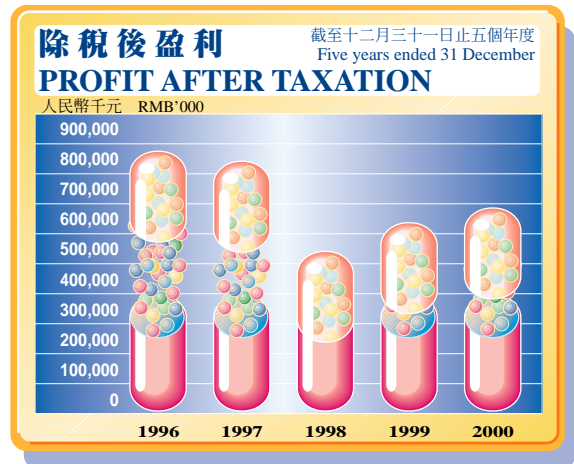
(根據香港普遍採納之會計原則編製)
(prepared in accordance with HKGAAP)



營業額按產品系列劃分 TURNOVER BY PRODUCT TYPES



(根據中國會計準則編製)
(prepared in accordance with PRC accounting standards)



(根據中國會計準則編製)
(prepared in accordance with PRC accounting standards)

