

7. 淨財務收入

7 Net finance income

		2000 人民幣千元 Rmb'000	1999 人民幣千元 Rmb'000
利息收入：	Interest income:		
— 銀行存款	- Bank deposits	48,457	64,550
— 第三方客戶	- A third party customer	8,137	21,871
		56,594	86,421
利息支出：	Interest expense:		
— 應付控股公司賬款	- Amount due to the Holding Company	(2,925)	(1,347)
— 銀行貸款	- Bank loan	(1,094)	—
		(4,019)	(1,347)
淨財務收入	Net finance income	52,575	85,074

8. 退休金費用

本集團向北京市勞動和社會保障局設立的一項界定額供款退休計劃為全體員工作出供款，並根據員工每年基本工資的一定比例計算本集團的供款額。

在損益表支銷之退休金費用為本集團對退休計劃之供款，合共人民幣15,560,000元（一九九九年：人民幣14,492,000元）。

於二零零零年十二月三十一日或於本年度並無可用之沒收供款可供扣除未來供款（一九九九年：無）。

於二零零零年十二月三十一日應付予退休計劃之供款為人民幣4,629,000元（一九九九年：人民幣3,041,000元），並列於其他應付賬款內。退休計劃之資產與本集團之資產分開持有。

8 Retirement benefit costs

The Group contributes to a defined contribution retirement scheme established by the Beijing Municipal Labour and Social Insurance Bureau which is available to all employees. Contributions to the scheme by the Group are calculated as a percentage of the employee's annual basic salaries.

The retirement benefit scheme cost charged to the profit and loss account represents contributions paid and payable by the Group to the scheme and amounted to Rmb15,560,000 (1999: Rmb14,492,000).

There were no forfeited contributions utilised during the year or available at 31st December, 2000 (1999: nil) to reduce future contributions.

As at 31st December, 2000, contributions totaling Rmb4,629,000 (1999: Rmb3,041,000) payable to the scheme are included in other creditors. The assets of the scheme are held separately from those of the Group.

9. 稅項

本集團於本年度並無任何香港應課稅溢利，故並無提撥任何香港利得稅準備（一九九九年：無）。本集團須按其應課稅溢利繳納中國所得稅。

根據北京市財政局於一九九七年三月十二日發出的批文，自本公司成立日期起，本公司的所得稅稅率為33%。該批文亦訂明，本公司可於繳納稅項後按本集團應佔課稅溢利之18%申請退稅。

根據國務院於二零零零年一月十一日發出的通函，自二零零零年一月一日起，所有地方政府將停止財政返還。財政部與國家稅務局於二零零零年十月十三日共同發出通函，放寬了前通函的限制，地方政府可以對上市公司繼續實行先徵33%的所得稅後返還18%的政策（實際稅率為15%）直至二零零一年十二月三十一日。自二零零二年一月一日起，除有法律或行政法規之改變外，所有公司將一律按33%計提企業所得稅。

9 Taxation

No Hong Kong profits tax has been provided as the Group has no taxable profit in Hong Kong for the year (1999: Nil). The Group is subject to PRC income tax on its taxable profit.

In accordance with an approval document issued by the Beijing Municipal Finance Bureau on 12th March, 1997, with effect from the date of establishment of the Company, the income tax rate applicable to the Company is 33%. The approval document also provides for the Company to apply for a financial refund, following payment, at a rate of 18% of taxable profits of the Group.

On 11th January, 2000, a circular was issued by State of Council which requires all local government to cease financial refund effective on 1st January, 2000. On 13th October, 2000, a circular was jointly issued by the Ministry of Finance and State Administration of Taxation which relaxes the requirements announced in previous circular. In particular, it stipulates that "the preferential treatment of tax at 33% with subsequent refund of 18%" (effective tax rate 15%) granted to listed companies by local government will continue until 31st December, 2001. Effective from 1st January, 2002, except in the event when there is a change in law and other administrative regulation, all enterprises should be taxed based on the statutory corporate income rate of 33%.

9. 稅項 (續)	9 Taxation (continued)	2000 人民幣千元 Rmb'000	1999 人民幣千元 Rmb'000
中國所得稅：	PRC income tax		
— 本年應交稅款	- Current year	61,898	66,233
— 財政返還	- Financial refund	(33,573)	(35,611)
		28,325	30,622
遞延稅項 (附註24)	Deferred taxation (note 24)	(6,081)	(16,720)
		22,244	13,902
本年度未確認之遞延稅項 (收益) / 費用如下：	Deferred taxation (credit) / charge for the year has not been recognised in respect of the following:		
投資物業和酒店物業重估 (附註24)	Revaluation of investment properties and hotel properties (note 24)	(54,714)	135,753
10. 股東應佔溢利	10 Profit attributable to shareholders		
本公司賬目內之股東應佔溢利為人民幣 303,199,000元 (附註23) (一九九九年： 人民幣188,265,000元)。	The profit attributable to shareholders is dealt with in the accounts of the Company to the extent of Rmb303,199,000 (note 23) (1999: Rmb188,265,000).		
11. 股息	11 Dividend	2000 人民幣千元 Rmb'000	1999 人民幣千元 Rmb'000
擬派末期股息 每股人民幣0.025元 (一九九九年：人民幣0.025元)	Final, proposed, of Rmb0.025 (1999: Rmb0.025) per share	46,675	46,675

12. 每股盈利

本公司在二零零零年及一九九九年並無潛在之攤薄普通股份。

每股基本盈利是根據本年度股東應佔本集團溢利人民幣158,443,000元(一九九九年：人民幣136,459,000元)及年內已發行股份1,867,020,000股(一九九九年：1,867,020,000股)計算。

12 Earnings per share

The Company has no dilutive potential ordinary shares in 2000 and 1999.

The calculation of basic earnings per share is based on the Group's profit attributable to shareholders of Rmb158,443,000 (1999: Rmb136,459,000) and 1,867,020,000 shares (1999: 1,867,020,000 shares) in issue during the year.

13. 物業、廠房及設備

13 Property, plant and equipment

		本集團 Group							
		投資物業 Investment properties Rmb'000	發展中 投資物業/ 物業 Investment properties/ under development Rmb'000	酒店物業 Hotel properties Rmb'000	樓宇 Buildings Rmb'000	在建工程 Construction in progress Rmb'000	廠房及 機器 Plant and machinery Rmb'000	傢具 設備、 裝置 及汽車 Furniture, fixtures, equipment and motor vehicles Rmb'000	合計 Total Rmb'000
成本或估值	Cost or valuation								
二零零零年一月一日	At 1st January, 2000	1,692,200	1,224,222	419,000	295,258	7,324	151,860	59,710	3,849,574
增加	Additions	—	—	—	—	20,070	31,776	7,628	59,474
重分類	Reclassifications	(32,400)	—	—	32,400	—	—	—	—
轉賬	Transfers	—	(144,986)	—	—	(626)	404	—	(145,208)
出售	Disposals	—	—	—	—	—	(8,453)	(11,686)	(20,139)
重估減值	Revaluation deficit	(116,800)	—	(49,000)	—	—	—	—	(165,800)
二零零零年十二月三十一日	At 31st December, 2000	1,543,000	1,079,236	370,000	327,658	26,768	175,587	55,652	3,577,901
累計折舊	Accumulated depreciation								
二零零零年一月一日	At 1st January, 2000	—	—	—	68,454	—	85,116	30,225	183,795
本年折舊	Charge for the year	—	—	—	13,855	—	12,116	5,608	31,579
出售	Disposals	—	—	—	—	—	(7,307)	(8,113)	(15,420)
二零零零年十二月三十一日	At 31st December, 2000	—	—	—	82,309	—	89,925	27,720	199,954
賬面淨值	Net book value								
二零零零年十二月三十一日	At 31st December, 2000	1,543,000	1,079,236	370,000	245,349	26,768	85,662	27,932	3,377,947
一九九九年十二月三十一日	At 31st December, 1999	1,692,200	1,224,222	419,000	226,804	7,324	66,744	29,485	3,665,779
以上資產於二零零零年 十二月三十一日之 成本或估值分析如下：	The analysis of cost or valuation at 31st December, 2000 of the above assets is as follows:								
成本	At cost	—	1,079,236	—	327,658	26,768	175,587	55,652	1,664,901
二零零零年專業估值	At 2000 professional valuation	1,543,000	—	370,000	—	—	—	—	1,913,000
		1,543,000	1,079,236	370,000	327,658	26,768	175,587	55,652	3,577,901

13. 物業、廠房及設備 (續)

13 Property, plant and equipment (continued)

成本或估值	Cost or valuation	投資物業 Investment properties Rmb'000	發展中 投資物業/ 物業 Investment properties/ properties under development Rmb'000	酒店物業 Hotel properties Rmb'000	本公司 Company			傢具 設備、 裝置 及汽車 Furniture, fixtures, equipment and motor vehicles Rmb'000	合計 Total Rmb'000
					樓宇 Buildings Rmb'000	在建工程 Construction in progress Rmb'000	廠房及 機器 Plant and machinery Rmb'000		
二零零零年一月一日	At 1st January, 2000	1,692,200	1,224,222	419,000	195,948	6,110	140,064	49,723	3,727,267
增加	Additions	—	—	—	—	15,355	29,614	3,171	48,140
重分類	Reclassifications	(32,400)	—	—	32,400	—	—	—	—
轉賬	Transfers	—	(144,986)	—	—	(307)	104	—	(145,189)
出售	Disposals	—	—	—	—	—	(7,524)	(5,919)	(13,443)
重估減值	Revaluation deficit	(116,800)	—	(49,000)	—	—	—	—	(165,800)
二零零零年十二月三十一日	At 31st December, 2000	1,543,000	1,079,236	370,000	228,348	21,158	162,258	46,975	3,450,975
累計折舊	Accumulated depreciation								
二零零零年一月一日	At 1st January 2000	—	—	—	24,966	—	55,855	23,855	104,676
本年折舊	Charge for the year	—	—	—	8,267	—	10,717	3,551	22,535
出售	Disposals	—	—	—	—	—	(6,855)	(5,449)	(12,304)
二零零零年十二月三十一日	At 31st December, 2000	—	—	—	33,233	—	59,717	21,957	114,907
賬面淨值	Net book value								
二零零零年十二月三十一日	At 31st December, 2000	1,543,000	1,079,236	370,000	195,115	21,158	102,541	25,018	3,336,068
一九九九年十二月三十一日	At 31st December, 1999	1,692,200	1,224,222	419,000	170,982	6,110	84,209	25,868	3,622,591
以上資產於二零零零年 十二月三十一日之 成本或估值分析如下：	The analysis of cost or valuation at 31st December, 2000 of the above assets is as follows:								
成本	At cost	—	1,079,236	—	228,348	21,158	162,258	46,975	1,537,975
二零零零年專業估值	At 2000 professional valuation	1,543,000	—	370,000	—	—	—	—	1,913,000
		1,543,000	1,079,236	370,000	228,348	21,158	162,258	46,975	3,450,975

13. 物業、廠房及設備 (續)

若酒店物業以成本列賬，則其賬面價值為人民幣344,102,000元（一九九九年：人民幣344,102,000元）。

投資物業及其他物業之分析如下：

13 Property, plant and equipment (continued)

The carrying amount of the hotel properties would have been Rmb344,102,000 (1999: Rmb344,102,000) had they been stated at cost.

Investment properties and other properties are analysed as follows:

		本集團 Group			
		投資物業 Investment properties 人民幣千元 Rmb'000	發展中 投資物業／物業 Investment properties/ properties/ under development 人民幣千元 Rmb'000	酒店物業 Hotel properties 人民幣千元 Rmb'000	樓宇 Buildings 人民幣千元 Rmb'000
十至五十年租約	Held on leases of between 10 to 50 years	489,800	1,079,236	370,000	317,983
五十年以上租約	Held on leases of over 50 years	1,053,200	—	—	9,675
		1,543,000	1,079,236	370,000	327,658

所有物業均位於中國。投資物業及酒店物業由獨立專業估值公司漢華評值有限公司於二零零零年十二月三十一日按現有用途之公開市值基準作出重估。

All properties are located in the PRC. The investment properties and hotel properties were revalued at 31st December, 2000 on an open market value basis for existing use by Greater China Appraisal Limited, an independent firm of professional property valuers.

14. 附屬公司

14 Subsidiaries

		本公司 Company	
		2000 人民幣千元 Rmb'000	1999 人民幣千元 Rmb'000
非上市投資，成本	Unlisted investments, at cost	481,424	479,344
應收附屬公司貸款	Loans due from subsidiaries	51,526	62,084
應付附屬公司款項	Amounts due to subsidiaries	(232,843)	(205,506)
		300,107	335,922

應收附屬公司之貸款為無抵押及無固定償還期限。除其中人民幣49,664,000元（一九九九年：人民幣59,611,000元）之貸款按市場利率計算利息以外，其餘部份均為免息借貸。

應付附屬公司之款項為無抵押、按市場利率計息及無固定償還期限。

Loans due from subsidiaries are unsecured and have no fixed terms of repayments. Except for a loan of Rmb49,664,000 (1999: Rmb59,611,000) which carries interest at prevailing market rate, the remaining balances are interest free.

Amounts due to subsidiaries are unsecured, carries interest at prevailing market rate and have no fixed terms of repayment.