

## (一) 按香港公認會計原則編制

1. Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong

(單位：人民幣千元)

(UNIT: RMB'000)

截至十二月三十一日止年度

For the years ended 31st December

		集團 Group		
		2001	2000	1999
1、營業額	Turnover	4,723,847	3,448,264	2,253,159
2、股東應佔之盈利	Profit attributable to shareholders	83,512	63,874	42,696
3、總資產	Total assets	8,212,613	6,961,495	5,222,914
4、股東權益	Shareholders' equity	3,072,551	2,331,289	2,267,424
5、每股盈利(元)	Earnings per share(RMB)	0.085	0.071	0.47
6、淨資產收益率	Return on net assets	2.72%	2.74%	1.88%
7、每股淨資產(元)	Net assets employed per share(RMB)	3.07	2.59	2.25
8、股東權益比例	Shareholders' equity ratio	37.41%	33.49%	43.41%

		集團 Group				
		2001	2000	1999	1998	1997
營業額	Turnover	4,723,847	3,448,264	2,253,159	1,597,786	1,396,519
除稅前盈利	Profit before taxation	160,015	115,551	74,830	63,483	51,902
稅項	Taxation	(59,162)	(33,653)	(28,904)	(21,373)	(22,501)
少數股東損益	Minority interests	(17,341)	(18,024)	(3,230)	(2,577)	(1,299)
股東應佔之 盈利	Profit attributable to shareholders	83,512	63,874	42,696	39,533	28,102
總資產	Total assets	8,212,613	6,961,495	5,222,914	4,051,724	3,921,811
總負債	Total liabilities	(4,509,291)	(4,177,402)	(2,675,576)	(1,621,846)	(1,586,532)
少數股東權益	Minority interests	(630,771)	(452,804)	(279,914)	(71,788)	(54,620)
股東權益	Shareholders' equity	3,072,551	2,331,289	2,267,424	2,358,090	2,280,659

本集團根據香港會計師公會最近頒布之會計實務準則第9號(修訂)“資產負債表日後”、第14號(修訂)“租賃”、第26號“分部報表”、第28號“準備金、或有負債及或有資產”、第29號“無形資產”、第30號“業務合併”、第31號“資產減值”及第32號“綜合財務報表及附屬公司的會計處理”編制各賬目。誠如會計政策第二項所述,此舉導致多個賬項之呈報須予改變。比較數字已相應地予以重列。

The Group has adopted the following new accounting standards: SSAP 9 (revised) "Events after the balance sheet date", SSAP 14 (revised) "Leases", SSAP 26 "Segmental reporting", SSAP 28 "Provisions, contingent liabilities and contingent assets", SSAP 29 "Intangible assets", SSAP 30 "Business combination", SSAP 31 "Impairment of assets" and SSAP 32 "Consolidated financial statements and accounting for investments in subsidiaries" recently issued by the Hong Kong Society of Accountants. This has resulted in changes to the presentation of various items and comparative financial information has been restated accordingly.

## (二) 按中國會計準則編制

2. Prepared in accordance with PRC accounting standards

(單位：人民幣元)

(UNIT:RMB)

## 1、公司2001年財務數據

1. The Financial Summary of the Group is as follows:

利潤總額	Profit before tax	182,564,938
淨利潤	Net profit	102,887,744
扣除非經常性損益后的淨利潤	Net profit after adjusting the extraordinary items	23,084,917
主營業務利潤	Gross profit	1,561,053,739
其他業務利潤	Profit from other operations	7,071,287
營業利潤	Operating profit	71,319,534
投資收益	Investment income	31,442,577
補貼收入	Subsidy income	85,859,803
營業外收支淨額	Non-operating expenses	(6,056,976)
經營活動產生的現金流量淨額	Net cash flows from operating activities	529,894,751
現金及現金等價物淨減額	Net decrease in cash and cash equivalents	(170,138,399)

注：非經常性損益項目包括：(A) 補貼收入 85,859,803 元 (B) 營業外收支淨額為 6,056,976 元。

Note: Extraordinary items including (A) subsidy income of RMB85,859,803 (B) Net amount of non-operating income and expenses of RMB 6,056,976.

2、本集團在香港聯合交易所有限公司上市 H 股所披露的會計報表系按照香港公認會計準則編制，該等準則與本集團之法定報表採用的中國會計準則及法則存在差異。

2. The Group has been listed on the Stock Exchange of Hong Kong Limited "H" Shares and its financial statements has been disclosed in accordance with Statements of Standard Accounting Practice in Hong Kong, which give rise to differences in the statutory financial statements prepared by the Group in accordance with PRC accounting standards and regulation.

詳細資料請參見財務報告附注 44 (按中國會計準則編制)

Please refer to Note 44 to the financial report ( prepared in accordance with P.R.C. accounting principles ) for details.



3、主要會計數據及財務指標(單位:  
人民幣元)

## 3. Principal financial data and financial indicators: (UNIT: RMB)

	集團 Group				
	2001	2000 調整前 before adjustment	2000 調整後 after adjustment	1999 調整前 before adjustment	1999 調整後 after adjustment
主營業務收入 Revenue from principal activities	5,276,724,546	3,766,259,130	3,766,259,130	2,445,436,497	2,445,436,497
淨利潤 Net Profit	102,887,744	95,201,759	91,697,252	89,472,227	79,651,350
總資產 Total assets	8,243,838,412	6,995,231,025	6,978,958,118	5,172,518,356	5,165,034,062
股東權益 Shareholders' funds	2,964,914,586	2,235,378,634	2,204,838,121	2,247,007,213	2,230,001,436
全面攤薄每股收益 Fully diluted earnings per share	0.1029	0.1058	0.1019	0.0994	0.0885
加權平均每股收益 Weighted average earning per share	0.1046	0.1058	0.1019	0.0994	0.0885
每股淨資產 Net assets per share	2.96	2.48	2.45	2.50	2.48
調整後的每股淨資產 Net assets per share after adjustment	2.95	2.40	2.43	2.43	2.47
每股經營活動產生的現 金流量淨額 Operating cash inflow per share	0.53	0.37	0.37	0.34	0.34
淨資產收益率 Return on net assets	3.47%	4.26%	4.16%	3.98%	3.57%
扣除非經常性損益後淨 資產收益率(加權) Return on net assets after adjusting the extraordinary items(weighted average)	0.80%	1.83%	1.67%	1.57%	1.15%

根據財政部財會[2000]25號文“關於印發《企業會計制度》的通知”和財政部[2001]17號文“關於印發《貫徹實施〈企業會計制度〉有關政策銜接問題的規定》的通知”，本公司自2001年1月1日起執行《企業會計制度》和《企業會計準則》及其有關規定，並按規定對部份會計政策的變更採用追溯調整法。本集團已根據新制的要求對2000年、1999年的比較數字作出調整。

Pursuant to the requirements of Caikuai[2000] No.25, the “Notice for Promulgation of Accounting Regulation for Business Enterprise” and Caikuai [2000] No.17, the “Notice for the Transitional Arrangement on the implementation of Accounting Regulations for Business Enterprises”, the Company adopted the “Accounting Regulations for Business Enterprises”, “Accounting Standards for Business Enterprises” and related regulations starting from 1st January, 2001. Pursuant to the related statements and regulations, certain changes in accounting policies have been applied retrospectively and the comparative figures of 1999 and 2000 have been restated accordingly.

## 4、報告期內股東權益變動情況。

## 4. Change in Shareholders' Equity

(單位：人民幣元)  
(Unit : RMB)

項目	股本	股本溢價	法定公積金	法定公益金	未分配利潤	外幣報表 折算差額	股東權益合計
Items	Share Capital	Share Premium	Statutory Surplus Reserves	Statutory Public Welfare Fund	Unappropriated Profits	Culmulative translation adjustment	Total
期初數	900,000,000	907,339,314	107,098,404	77,829,183	243,120,432	(8,699)	2,235,378,634
Beginning of year							
以前年度調整	-	-	(3,177,046)	(3,177,047)	(24,186,420)	-	(30,540,513)
Prior period adjustment							
本期增加	100,000,000	667,167,905	15,928,698	15,928,698	102,887,744	20,816	901,933,861
Additions							
本期減少	-	-	-	-	(141,857,396)	-	(141,857,396)
Reduction							
期末數	1,000,000,000	1,574,507,219	119,850,056	90,580,834	179,964,360	12,117	2,964,914,586
End of year							



變動原因：

股本：本公司在2001年2月份成功增發100,000,000股A股。

資本公積：股本溢價及附屬公司豁免應付款等。

盈餘公積：本期計提盈餘公積金，及由於會計制度變化調整的期初利潤，減少盈餘公積金。

法定公益金：本期計提法定公益金，及由於會計制度變化調整的期初利潤，減少公益金。

未分配利潤：主要本年增加的淨利潤增加未分配利潤，本期提取的盈餘公積金，由於會計制度改變追溯調整減少期初未分配利潤，本年度分配股利，減少未分配利潤。

Reasons for the changes:

Share Capital: In February 2001, the Company has successfully issued 100,000,000 additional "A" shares.

Share premium: Additional paid-in capital and forfeited payable balances of subsidiaries.

Statutory surplus reserves: Current year appropriation of statutory surplus reserve and certain changes in accounting policies have been applied retrospectively. And Hence the statutory surplus reserves have been reduced accordingly.

Statutory public welfare funds: Current year appropriation of statutory public welfare fund and certain changes in accounting policies have been applied retrospectively. Hence, the statutory public welfare funds have been reduced accordingly.

Unappropriated profits: The changes in unappropriated profits in current year are mainly resulted from increase in current year profit, appropriation of statutory surplus reserves, statutory public welfare funds, declaration of dividends and adjustments to reduce the beginning unappropriated profits because of change of accounting policies.

