

(按照中國會計準則編制) (Prepared in accordance with PRC accounting standards)

除特別說明外，所有金額以人民幣元為單位 Amounts expressed in RMB unless otherwise stated

(1) 淨資產收益率和每股收益指標

(1) Return on equity and earnings per share index

		集團 Group				公司 Company			
		淨資產收益率		每股收益		淨資產收益率		每股收益	
		Return on Equity		Earnings Per Share		Return on Equity		Earnings Per Share	
		("ROE")		("EPS")		("ROE")		("EPS")	
報告期利潤		全面攤薄	加權平均	全面攤薄	加權平均	全面攤薄	加權平均	全面攤薄	加權平均
Profit for the year		Fully- Diluted	Weighted Average	Fully- Diluted	Weighted Average	Fully- Diluted	Weighted Average	Fully- Diluted	Weighted Average
2002									
主營業務利潤	Gross profit	72.66%	70.23%	2.1633	2.1633	26.86%	25.94%	0.8094	0.8094
營業利潤	Operating profit	10.92%	10.56%	0.3252	0.3252	9.16%	8.85%	0.2760	0.2760
淨利潤	Net profit	7.75%	7.49%	0.2307	0.2307	7.41%	7.15%	0.2233	0.2233
扣除非經常性損 益後的淨利潤	Net profit before extraordinary items	6.72%	6.50%	0.2002	0.2002	7.86%	7.59%	0.2369	0.2369
2001									
主營業務利潤	Gross profit	52.65%	54.06%	1.5611	1.5875	22.31%	23.03%	0.6714	0.6828
營業利潤	Operating profit	2.41%	2.47%	0.0713	0.0725	5.61%	5.79%	0.1687	0.1715
淨利潤	Net profit	3.47%	3.56%	0.1029	0.1046	3.13%	3.23%	0.0942	0.0958
扣除非經常性損 益後的淨利潤	Net profit before extraordinary items	0.78%	0.80%	0.0231	0.0235	3.12%	3.22%	0.0939	0.0955

淨資產收益率和每股收益按《公開發行證券公司信息披露編報規則第9號-淨資產收益率和每股收益的計算及披露》方法計算。

ROE and EPS are calculated based on the method specified in "Listed Companies Disclosure Regulation No. 9 - Computation and Disclosure of ROE and EPS".

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(2) 資產減值準備明細

(2) Analysis of provision for assets impairment

(a) 集團

(a) Group

項目 Nature		年初餘額 Beginning balance	本年增加數 Additions	本年 轉回/沖銷 Write back /Set off	年末餘額 Ending balance
應收賬款	Accounts receivable	170,929,056	30,838,054	(63,691,056)	138,076,054
其它應收款	Other receivables	37,163,318	17,545,680	(1,924,282)	52,784,716
長期應收賬款	Long-term receivables	21,191,858	-	-	21,191,858
壞賬準備合計	Total provisions for bad debts	229,284,232	48,383,734	(65,615,338)	212,052,628
原材料	Raw materials	19,673,101	429,878	(8,888,624)	11,214,355
庫存商品	Finished goods	21,667,611	518,638	(12,748,907)	9,437,342
其它存貨	Other inventories	2,668,580	3,030,951	(1,704,416)	3,995,115
存貨跌價準備 合計	Total provisions for diminution of inventories	44,009,292	3,979,467	(23,341,947)	24,646,812
長期股權投資 減值準備	Provisions for diminution of long-term investments	3,906,918	155,000	-	4,061,918
房屋建築物	Land and buildings	29,311,544	10,625,559	-	39,937,103
機器設備	Plant and machinery	28,094,402	27,604,747	-	55,699,149
運輸設備	Motor vehicles	578,629	2,111,921	-	2,690,550
固定資產減值 準備	Total provisions for fixed assets impairment	57,984,575	40,342,227	-	98,326,802

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(b) 公司

(b) Company

項目 Nature		年初餘額 Beginning balance	本年增加數 Additions	本年 轉回 / 沖銷 Write back /Set off	年末餘額 Ending balance
應收賬款	Accounts receivable	89,097,925	15,046,865	(33,588,095)	70,556,695
其它應收款	Other receivables	18,863,851	16,724,055	(1,890,826)	33,697,080
長期應收賬款	Long-term receivables	21,191,858	-	-	21,191,858
壞賬準備合計	Total provisions for bad debts	129,153,634	31,770,920	(35,478,921)	125,445,633
原材料	Raw materials	1,022,238	-	-	1,022,238
庫存商品	Finished goods	1,670,305	-	(1,670,305)	-
其它存貨	Other inventories	-	-	-	-
存貨跌價準備 合計	Total provisions for diminution of inventories	2,692,543	-	(1,670,305)	1,022,238
機器設備	Plant and machinery	-	8,000,000	-	8,000,000
固定資產減值 準備	Total provisions for fixed assets impairment	-	8,000,000	-	8,000,000

(3) 會計報表差異調節表

(3) Reconciliation of differences between PRC GAAP and HK GAAP

本集團根據中國《企業會計準則》、《企業會計制度》及有關法規(“中國會計準則”), 為於中國發行之A股股東編制了一套截至二零零二年十二月三十一日止年度的法定合計報表。

The Group has prepared a separate set of statutory accounts for the year ended 31st December 2002 in accordance with PRC accounting standards and regulations (“PRC GAAP”) for shareholders of “A” shares of the Company.

由於中國會計準則與香港公認會計原則的不同, 導致本集團匯報的資產、負債及除稅後利潤有所差別。其所帶來的主要差別摘要見附表如下:

Differences between PRC GAAP and HK GAAP give rise to differences in the reported balances of assets, liabilities and net profit of the Group. The financial effect of the material differences between PRC GAAP and HK GAAP are summarised and explained in the following table:

(按照中國會計準則編制) (Prepared in accordance with PRC accounting standards)

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對於合併資產負債表之影響：

Impact on the consolidated balance sheet:

	2002	2001
	人民幣千元	人民幣千元
	RMB'000	RMB'000
按中國會計準則計算之總淨資產值：	2,977,354	2,964,915
Net assets as per accounts prepared under PRC GAAP		
按香港公認會計原則所作之調整：		
HK GAAP adjustments:		
於一九九三年上市集資時按調劑中心匯率之調整(a)	361,173	361,173
Swap rate adjustment on IPO proceeds in 1993(a)		
因匯率併軌而產生計算的遞延匯兌損益(a)	(182,042)	(182,042)
Amortisation of exchange gain resulting from adoption of the unification of exchange rates (a)		
按香港公認會計原則需多提的固定資產折舊(b)	(89,924)	(78,444)
Additional depreciation charges under HK GAAP (b)		
對按中國會計準則計算投資差異攤銷的調整(c)	(46,153)	(33,710)
Amortisation of investment differences under PRC GAAP (c)		
於一九九三年按調劑中心匯率的調整(e)	(37,878)	(37,878)
Other swap rate adjustments in 1993 (e)		
結算日後股東通過的擬派股息(d)	220,000	110,000
Dividends declared after the balance sheet date (d)		
其它	(17,107)	(31,463)
Others		
按香港公認會計原則計算之總淨資產	3,185,423	3,072,551
Net assets per accounts prepared under HK GAAP		

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對於合併收益表之影響：

Impact on the consolidated profit and loss account:

	2002	2001
	人民幣千元	人民幣千元
	RMB'000	RMB'000
按中國會計準則計算之股東應佔盈利	230,657	102,888
Profit attributable to shareholders under PRC GAAP		
按香港公認會計原則所作之調整：		
HK GAAP adjustments:		
按香港公認會計原則需多提的固定資產折舊(b)	(11,480)	(11,480)
Additional depreciation charges under HK GAAP (b)		
對按中國會計準則投資差異攤銷的調整(c)	(12,443)	(17,889)
Amortisation of investment differences under PRC GAAP (c)		
控股子公司獲豁免償還欠款(f)	1,464	9,439
Forfeiture of payable balances of subsidiaries (f)		
其它	14,347	554
Others		
按香港公認會計原則計算之股東應佔盈利	222,545	83,512
Profit attributable to shareholders under HKGAAP		

(a) 本公司於一九九三年在香港發行“H”股，並首次以按照香港公認會計原則編制財務報告。而該等報告內之外幣交易均以交易當時之外匯調劑中心（“調劑中心”）匯率換算為人民幣。在中國會計準則下則按業務發生時當日國家外匯牌價折合人民幣記賬。本公司是年發售H股而獲得之港幣收入均按調劑中心兌換人民幣，並因此產生匯兌損益約人民幣361,173,000元。

(a) Due to issuance of H share in 1993, the Company had to report under HK GAAP for the first time since its establishment. For “H” share reporting, the Foreign Currency Exchange Swap Center (“Swap Centre”) rates were used for translation of transactions denominated in foreign currencies instead of the official exchange rate adopted under the PRC GAAP. The proceeds from issuance of “H” shares that the Company collected in Hong Kong Dollar from investors were translated at the historical swap rate applicable at the time of the transaction. This has resulted in RMB361,173,000 exchange differences.