

(一) 按中國會計準則及制度編制的本年度財務數據摘要

(1) THE FINANCIAL HIGHLIGHTS PREPARED IN ACCORDANCE WITH THE ACCOUNTING STANDARDS AND REGULATIONS IN THE PRC

1. 財務指標

1. Principal accounting data

單位：人民幣元
Unit: RMB
金額
Amount

利潤總額	Total profit	78,227,987
淨利潤	Net profit	69,002,412
扣除非經常性損益後的淨利潤	Net profit after extraordinary item	8,655,544
主營業務利潤	Profit from principal activities	307,191,845
其他業務利潤	Other operating profit	34,978,429
營業利潤	Operating profit	13,633,326
投資收益	Investment income	64,383,636
補貼收入	Subsidy income	480,016
營業外收支淨額	Net non-operating income and expenses, net	(268,991)
經營活動產生的現金流量淨額	Net cash flow from operating activities	94,178,103
現金及現金等價物淨減少額	Net increase in cash and cash equivalents	(226,167,418)

註：扣除非經常性損益項目及涉及金額

Note: Items for deduction of non-operating gain and loss and amount involved

單位：人民幣元
Unit: RMB
金額
Amount

項目 Item		
退稅收入	Value-added tax refund	480,016
出售股權投資收益	Gains from disposal of equity interest	60,135,842
營業外收支淨額	Net non-operating income and expenses, net	(268,991)
合計	Total	60,346,867

2、國內外會計準則的差異

2. Differences between accounting principles generally accepted in Hong Kong and the PRC accounting standards

單位：人民幣元
Unit: RMB

按香港會計準則計算的2002年度淨利潤：	Net profit for 2002 prepared according to Hong Kong accounting standards	205,442,284
按中國會計準則計算的2002年度淨利潤：	New profit for 2002 prepared according to the PRC accounting standards	69,002,412

按不同會計準則產生差異的原因：具體參見會計報表補充資料3內容。

Reason of difference in different accounting standards: See supplementary information 3 of the accounts for details.

(二) 按中國會計準則及制度編制的公司近三年主要會計數據和財務指標

(2) THE FINANCIAL HIGHLIGHTS FOR PAST THREE YEARS PREPARED UNDER THE ACCOUNTING STANDARD REGULATIONS:

1、 主要會計數據

1. Principal accounting data

單位：人民幣元

Unit: RMB

指標項目	2002年	2001年		增減%	2000年
		調整前	調整後		
Item	2002	2001		Percentage (%)	2000
		Before adjustment	After adjustment		
主營業務收入	Revenue from principal activities	951,454,451	1,281,941,691	-25.78	1,320,048,191
淨利潤	Net profit	69,002,412	(803,806,718)	—	(363,597,324)
總資產	Total assets	1,912,003,964	3,884,189,577	-50.59	4,454,892,244
股東權益(不含少數股東權益)	Shareholders' fund (excluding minority interests)	535,417,927	333,137,780	68.21	1,125,563,289

2、 主要財務指標

2. Financial indicators

單位：人民幣元

Unit: RMB

指標項目	2002年	2001年		增減%	2000年
		調整前	調整後		
Item	2002	2001		Percentage (%)	2000
		Before adjustment	After adjustment		
每股收益	Earnings per share	0.08	(0.92)	—	(0.416)
每股淨資產	Net assets per share	0.61	0.38	69.4	1.29
調整後的每股淨資產	Adjusted net assets per share	0.59	0.34	84.38	1.25
每股經營活動產生的現金流量淨額	Net cash flow from operating activities per share	0.11	0.20	-45.00	(0.047)
淨資產收益率(%)	Return on net assets (%)	12.89	-241.28	—	-32.30
加權平均淨資產收益率(%)	Weighted average return on net assets (%)	18.90	-111.08	—	-27.17
資產負債率(%)	Percentage of total liabilities (%)	71.73	91.04	21.51	74.31

(三) 按香港普遍採納之會計準則編制的賬項 (3) Accounts prepared in accordance with Accounting Principles Generally Accepted in Hong Kong

單位：人民幣千元

Unit: RMB'000

指標項目 Item		2002年 2002	2001年 2001	2000年 2000	1999年 1999	1998年 1998
1、營業額	1. Turnover	944,366	1,278,776	1,311,922	1,398,050	1,541,205
2、除稅前盈利	2. Profit before taxation	214,669	(802,212)	(366,471)	(166,384)	13,606
3、股東應佔盈利	3. Profit attributable to shareholders	205,443	(794,978)	(364,737)	(168,336)	6,417
4、總資產	4. Total Assets	1,912,726	3,890,050	4,454,892	4,263,628	4,156,726
5、總負債	5. Total liabilities	1,371,506	3,544,669	3,310,516	2,700,246	2,424,039
6、股東權益	6. Shareholders' fund excluding minority interests)	536,028	330,585	1,125,563	1,547,659	1,715,995
7、每股收益(元)	7. Earnings (Loss) per share (RMB)	0.235	(0.910)	(0.418)	(0.193)	0.007
8、每股淨資產(元)	8. Net assets per share (RMB)	0.61	0.38	1.29	1.772	1.965
9、淨資產收益率%	9. Return on net assets (%)	38.33	(240.48)	(32.40)	(10.89)	0.37
10、股東權益比率%	10. Percentage of Shareholders' fund (excluding minority interests) (%)	28.02	8.50	25.27	36.30	41.28

(四) 按中國會計準則及制度編制的報告期內股東權益變動情況 (4) Changes in shareholders' equity of the Company prepared under the accounting Standards and regulations in the PRC during the reporting period

單位：人民幣元

Unit: RMB

項目	資本 股本	盈餘 公積	法定 公積	未分 公益金	未分配利潤	股東 權益	合計
Item	Share capital	Capital reserve	Surplus reserve	Statutory public welfare fund	Undistributed profits	Shareholders equity	Total
期初數 Opening	873,370,000	614,774,930	48,091,633	28,284,688	32,210,803	(1,278,431,819)	318,300,235
本期增加 Addition in the year		151,814,624				69,002,412	220,817,036
本期減少 Reduction in the year		3,699,344					3,699,344
期末數 Closing	873,370,000	762,890,210	48,091,633	28,284,688	32,210,803	(1,209,429,407)	535,417,927

變化原因：根據公司與香港中芝興業財務公司代表的銀團簽署的《還款協議》，銀團共計免除貸款本金1,400萬美元及相應利息人民幣30,085,000元和代扣稅金合計人民幣148,115,280元，全部計入資本公積金。因本年度已將沈變處置，因此將沈變產生的關聯交易價差3,699,344元轉至其他資本公積。

Reasons of changes: According to the repayment agreement (the "Agreement") entered into between the Company and the loan syndicated led by CCIC Finance Ltd., the syndicated waived the principal of USD14 million due from the Company to the syndicated and interest thereon amounting to RMB30,085,000 and tax payable of RMB148,115,280. The total of these three amounts was credited to capital reserve. Since the disposal of Shenyang Transformers Ltd. was completed, difference of RMB3,699,344 in the connected transaction involving Shenyang Transformers Ltd. was transferred to other capital reserve.