

補充資料

Supplementary Information

(按香港會計準則編製) (Prepared in accordance with HK GAAP)

按照中國會計準則及香港會計準則的比較

由於中國會計準則與香港會計準則的不同，導致本集團匯報的資產、負債及淨利潤有所差別。其所帶來的主要差別摘要見附表如下：

對於綜合資產負債表之影響：

RECONCILIATION OF DIFFERENCES BETWEEN PRC GAAP AND HK GAAP

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 effects of the material differences between PRC GAAP and HK GAAP are summarised and explained in the following table:

Impact on the consolidated balance sheet:

		2003 人民幣千元 RMB'000	經重列 As restated 2002 人民幣千元 RMB'000
按中國會計準則計算之淨資產值：	Net assets as per accounts prepared under PRC GAAP	3,513,903	3,197,354
按香港會計準則所作之調整：	HK GAAP adjustments:		
因按中國會計準則及香港會計準則採用不同匯率而產生之調整	Adjustments arising from different exchange rates used under HK GAAP and PRC GAAP	141,253	141,253
在匯率並軌前購入資產須多提的固定資產折舊	Additional depreciation charges for assets acquired before unification of the two-tier exchange rate system in the PRC	(117,927)	(106,447)
按中國會計準則投資差異攤銷及按香港會計準則所作之商譽及負商譽攤銷的調整	Difference between the amortisation of investment differences under PRC GAAP and amortisation of goodwill and negative goodwill under HK GAAP	(58,106)	(46,153)
因採納香港公認會計準則第12號而產生之調整	Adjustments arising from adoption of HKSSAP 12	(2,001)	(1,216)
對可換股債券面值及利息使用不同會計政策	Difference in accounting for the principal balance of convertible bonds and the corresponding interest	938,231	—
其他	Others	(527)	(585)
按香港會計準則計算之淨資產	Net assets as per accounts prepared under HK GAAP	4,414,826	3,184,206

補充資料 (續) Supplementary Information (Continued)

(按香港會計準則編製) (Prepared in accordance with HK GAAP)

對於綜合損益表之影響：

Impact on the consolidated profit and loss account:

		2003 人民幣千元 RMB'000	經重列 As restated 2002 人民幣千元 RMB'000
按中國會計準則計算之 淨利潤	Net profit under PRC GAAP	253,872	230,657
按香港會計準則 所作之調整：	HK GAAP adjustments:		
在匯率並軌前購入資產 須多提的固定資產折舊	Additional depreciation charges for assets acquired before unification of the two-tier exchange rate system in the PRC	(11,480)	(11,480)
按中國會計準則投資差異 攤銷及按香港公認會計 原則所作之商譽及 負商譽攤銷的調整	Difference between the amortisation of investment differences under PRC GAAP and amortisation of goodwill and negative goodwill under HK GAAP	(11,953)	(12,443)
附屬公司獲豁免償還欠款 因採納香港公認會計準則 第12號而產生之調整	Forfeited payable balances of subsidiaries Adjustments arising from adoption of HK SSAP 12	840 (785)	1,464 (571)
對可換股債券利息使用 不同會計政策	Difference in accounting for interest of convertible bonds	14,493	—
其他	Others	58	14,347
按香港會計準則計算 之股東應佔盈利	Profit attributable to shareholders under HK GAAP	245,045	221,974