

# 會計數據摘要

## FINANCIAL HIGHLIGHTS

### 一. 按香港會計準則編製

(單位：人民幣千元)

截至十二月三十一日止年度

### 1. Prepared in accordance with HK GAAP

(UNIT: RMB'000)

For the year ended 31 December

		集團 Group				
		2004	2003	2002	2001	2000
營業額	Turnover	<b>7,702,956</b>	6,713,785	6,195,197	4,692,616	3,448,264
除稅前盈利	Profit before taxation	<b>490,465</b>	417,364	368,608	163,000	115,832
稅項	Taxation	<b>(186,391)</b>	(134,988)	(109,317)	(62,293)	(34,070)
少數股東損益	Minority interests	<b>(18,911)</b>	(37,331)	(37,317)	(17,765)	(17,950)
股東應佔 盈利	Profit attributable to shareholders	<b>285,163</b>	245,045	221,974	82,942	63,812
總資產	Total assets	<b>9,820,533</b>	8,923,569	8,892,456	8,223,093	6,962,870
總負債	Total liabilities	<b>(4,522,072)</b>	(3,929,278)	(5,038,466)	(4,528,405)	(4,177,402)
少數股東權益	Minority interests	<b>(544,333)</b>	(579,465)	(669,784)	(622,783)	(454,255)
股東權益	Shareholders' equity	<b>4,754,128</b>	4,414,826	3,184,206	3,071,905	2,331,213

		集團 Group		
		2004	2003	2002
1. 每股盈利(元)	Earnings per share(RMB)	<b>0.269</b>	0.238	0.222
2. 淨資產收益率	Return on net assets	<b>6.00%</b>	5.55%	6.97%
3. 每股淨資產(元)	Net assets employed per share(RMB)	<b>4.49</b>	4.16	3.18
4. 股東權益比例	Shareholders' equity ratio	<b>48.41%</b>	49.47%	35.81%

## 會計數據摘要(續)

### FINANCIAL HIGHLIGHTS (Continued)

#### 二. 按中國會計準則編製

#### 2. Prepared in accordance with PRC GAAP

##### 1. 公司二零零四年財務資料

##### 1. 2004 financial information of the Group

(單位：人民幣千元)

(UNIT : RMB'000)

利潤總額	Profit before tax	472,551
淨利潤	Net profit	279,724
扣除非經常性損益後的淨利潤	Net profit after adjusting the extraordinary items	268,604
主營業務利潤	Gross profit	2,675,526
其他業務利潤	Profit from other operations	30,615
營業利潤	Operating profit	535,480
投資收益	Investment income	(42,034)
補貼收入	Subsidy income	75,586
營業外收支淨額	Net non-operating expenses	(96,481)
經營活動產生的現金流量淨額	Net cash flows from operating activities	1,294,398
現金淨增加額	Net increase in cash	477,990

註：非經常性損益項目包括：

1. 處置長期股權投資、固定資產、在建工程、無形資產、其他長期資產產生的損失	1. Losses on disposal of long-term equity investments, fixed assets, construction in progress and other long-term assets	(8,763)
2. 政府補貼	2. Subsidy income	75,586
3. 營業外收入(不包括處置固定資產收益)	3. Non-operating income (excluding gain on disposal of fixed assets)	12,362
4. 營業外支出(不包括處置固定資產損失及計提固定資產減值準備)	4. Non-operating expense (excluding loss on disposal of fixed assets and impairment provision of fixed assets)	(40,986)
5. 以前年度已計提各項減值準備的轉回	5. Reversal of impairment/provision of prior years	1,522
6. 非經常性損益的所得稅影響數	6. Tax effect on extraordinary gain and losses	(28,601)
合計	Total	11,120

2. 本集團在香港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製，該等準則與本集團之法定報表採用的中國會計準則存在差異。

2. The financial statements of the Group are prepared under generally accepted accounting principles in Hong Kong ("HK GAAP") for disclosure purposes of its H Shares listed on The Stock Exchange of Hong Kong Limited. These standards are different from the statutory financial statements of the Group prepared under generally accepted accounting principles in China ("PRC GAAP")

## 會計數據摘要(續)

### FINANCIAL HIGHLIGHTS (Continued)

(單位：人民幣千元)		(UNIT: RMB'000)	
項目	Items	PRC GAAP 國內 會計準則	HK GAAP 香港 會計準則
淨利潤／股東應佔盈利	Net profit/Profit attributable to shareholders	279,724	285,163
差異說明：	Explanation of differences	<b>2004年</b>	2003年
按中國會計準則計算的淨利潤	Net profit under PRC GAAP	<b>279,724</b>	253,872
按香港公認會計原則	HK GAAP		
所作的調整：	adjustments:		
按香港公認會計原則需	Additional depreciation charges for	<b>(11,480)</b>	(11,480)
多提的固定資產折舊	fixed assets under HKGAAP		
對按中國會計準則投資	Adjustment on amortisation of	<b>(6,833)</b>	(11,953)
差異攤銷的調整	investment differences under PRC GAAP		
控股子公司獲豁免償還欠款	Forfeited payable balances of subsidiaries	<b>4,331</b>	840
因固定資產折舊產生	Deferred tax arising from depreciation of	<b>(3,646)</b>	(785)
之遞延稅項	fixed assets		
按香港公認會計原則處理發行	Difference in accounting for interest of	<b>23,102</b>	14,493
可換股債券之費用	convertible bonds		
其他	Others	<b>(35)</b>	58
按香港公認會計原則計算	Profit attributable to shareholders under	<b>285,163</b>	245,045
之股東應佔盈利	HK GAAP		

### 3. 主要會計數據及財務指標

### 3. Principal financial data and financial indicators

(單位：人民幣千元)

(UNIT: RMB'000)

項目		<b>2004</b>	2003	2002
主營業務收入	Turnover	<b>8,620,688</b>	7,507,959	6,936,734
淨利潤	Net Profit	<b>279,724</b>	253,872	230,657
總資產	Total assets	<b>9,878,005</b>	9,002,203	8,938,616
股東權益(不含少數股東權益)	Total shareholders' equity (excluding minority interests)	<b>3,586,682</b>	3,513,902	3,197,354
每股收益	Earnings per share	<b>0.2639</b>	0.2395	0.2307
每股淨資產	Net assets per share	<b>3.38</b>	3.32	3.20
調整後的每股淨資產	Net assets per share after adjustments	<b>3.29</b>	3.24	3.11
每股經營活動產生的現金流量淨額	Net cash flow from operating activities per share	<b>1.22</b>	1.07	1.11
淨資產收益率	Return on net assets	<b>7.80%</b>	7.22%	7.21%
扣除非經常性損益後淨資產收益率	Return on net assets after adjusting extraordinary items	<b>7.49%</b>	6.29%	5.73%

會計數據摘要(續)  
FINANCIAL HIGHLIGHTS (Continued)

4. 報告期內股東權益變動情況

4. Change in shareholders' equity in the reporting period

(單位：人民幣千元)

(UNIT: RMB'000)

項目	Items	Opening balance 期初數	Additions 本期增加	Reduction 本期減少	Closing balance 期末數
股本	Share capital	1,060,000	—	—	1,060,000
資本公積	Capital reserve	1,798,877	4,630	—	1,803,507
法定公積金	Statutory surplus reserve	218,185	58,104	—	276,289
法定公益金	Statutory public welfare fund	176,979	45,515	—	222,494
未分配利潤	Unappropriated profits	259,760	279,724	315,618	223,866
外幣報表折算差額	Cumulative translation adjustments	101	426	—	527
股東權益合計	Total shareholders' equity	3,513,902	388,399	315,618	3,586,683

變動原因：

Reasons for the changes:

- |   |   |
|---|---|
| (1) 資本公積：可轉換債券轉股形成的股本溢價及附屬公司獲豁免應付款；         | (1) Capital reserve: Increase due to share premium arising from the conversion of convertible bonds and forfeiture of payable balances of subsidiaries;                           |
| (2) 法定公積金及法定公益金：本年提取法定盈餘公積金及法定公益金；          | (2) Statutory surplus reserve and public welfare fund: Current year's appropriations to statutory surplus reserve and public welfare fund;  |
| (3) 未分配利潤：本年增加為本年實現的淨利潤，本年減少為本年提取盈餘公積及分配股利； | (3) Unappropriated profits: Addition in current year is the net profit for the year; Reduction in current year is due to appropriations to reserves and distribution of dividend; |
| (4) 外幣報表折算差額：附屬公司外幣報表折算差額。                  | (4) Cumulative translation adjustment: Translation differences arising from the translation of financial statements of subsidiaries denominated in foreign currencies.            |