

會計數據摘要

Financial Highlights

一. 按香港財務報告準則編製

(單位：人民幣千元)

截至十二月三十一日止年度

1. Prepared in accordance with HKFRS

(UNIT: RMB'000)

For the year ended 31 December

		集團				
		Group				
		2005	2004	2003	2002	2001
營業額	Turnover	10,019,857	8,620,687	7,507,959	6,936,734	5,276,725
除稅前盈利	Profit before taxation	531,662	490,465	417,364	368,608	163,000
稅項	Taxation	(188,356)	(186,391)	(134,988)	(109,317)	(62,293)
少數股東損益	Minority interests	(36,717)	(18,911)	(37,331)	(37,317)	(17,765)
股東應佔 盈利	Profit attributable to shareholders	306,589	285,163	245,045	221,974	82,942
總資產	Total assets	9,575,458	9,820,533	8,923,569	8,892,456	8,223,093
總負債	Total liabilities	(4,042,382)	(4,522,072)	(3,929,278)	(5,038,466)	(4,528,405)
少數股東權益	Minority interests	(576,686)	(544,333)	(579,465)	(669,784)	(622,783)
股東權益	Shareholders' equity	4,956,390	4,754,128	4,414,826	3,184,206	3,071,905

		集團		
		Group		
		2005	2004	2003
1. 每股盈利(元)	Earnings per share(RMB)	0.248	0.269	0.238
2. 淨資產收益率	Return on net assets	6.31%	6.00%	5.55%
3. 每股淨資產(元)	Net assets employed per share(RMB)	3.79	4.49	4.16
4. 股東權益比例	Shareholders' equity ratio	51.76%	48.41%	49.47%

會計數據摘要(續) Financial Highlights (Continued)

二. 按中國會計準則編製

1. 公司二零零五年財務資料

(單位：人民幣千元)

利潤總額	Profit before tax	528,328
淨利潤	Net profit	303,958
扣除非經常性損益後的淨利潤	Net profit after adjusting the extraordinary items	246,894
主營業務利潤	Gross profit	3,041,138
其他業務利潤	Profit from other operations	39,739
營業利潤	Operating profit	632,869
投資損失	Investment loss	(39,030)
補貼收入	Subsidy income	74,859
營業外收支淨額	Net non-operating expenses	(140,370)
經營活動產生的現金流量淨額	Net cash flows from operating activities	1,180,576
現金及現金等價物淨減少額	Net decrease in cash and cash equipments	(70,558)

註：非經常性損益項目包括：

Note: Extraordinary items include:

1. 處置長期股權投資和固定資產 產生的淨收益	1. Gains on disposal of long-term equity investments and fixed assets	13,345
2. 政府補貼	2. Subsidy income	74,859
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)	6,414
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)	(9,861)
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	778
6. 非經常性損益的所得稅影響數	6. Tax effect on extraordinary gain and losses	(28,471)
合計	Total	57,064

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係按照香港財務報告準則編製，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. Prepared in accordance with PRC GAAP

1. 2005 financial information of the Group

(UNIT : RMB'000)

2. The financial statements of the Group are prepared under Hong Kong Financial Reporting Standards (“HKFRS”) 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	HKFRS 香港財務 報告準則
淨利潤／股東應佔盈利	Net profit/Profit attributable to shareholders	303,958	306,589
差異說明：	Explanation of differences	2005年	2004年
按中國會計準則計算的淨利潤	Net profit under PRC GAAP	303,958	279,724
按香港財務報告準則 所作的調整：	HKFRS adjustments:		
按香港財務報告準則需 多提的固定資產折舊	Additional depreciation charges for fixed assets under HKFRS	(11,480)	(11,480)
對按中國會計準則投資 差異攤銷的調整	Adjustment on amortisation of investment differences under PRC GAAP	15,140	(6,833)
控股子公司獲豁免償還欠款	Forfeited payable balances of subsidiaries	8,248	4,331
因固定資產折舊產生 之遞延稅項	Deferred tax arising from depreciation of fixed assets	557	(3,646)
按香港公認會計原則處理發行 可換股債券之費用	Difference in accounting for interest of convertible bonds	9,764	23,102
按公允價值確認衍生金融工具	Recognition of derivative financial instruments at fair value	(10,802)	—
對商譽減值的確認	Additional goodwill impairment	(9,121)	—
其他	Others	325	(35)
按香港財務報告準則計算 之股東應佔盈利	Profit attributable to shareholders under HKFRS	306,589	285,163

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		2005	2004	2003
主營業務收入	Turnover	10,019,857	8,620,688	7,507,959
淨利潤	Net Profit	303,958	279,724	253,872
總資產	Total assets	9,589,117	9,878,005	9,002,203
股東權益(不含少數股東權益)	Total shareholders' equity (excluding minority interests)	4,941,430	3,586,682	3,513,902
每股收益	Earnings per share	0.2323	0.2639	0.2395
每股淨資產	Net assets per share	3.78	3.38	3.32
調整後的每股淨資產	Net assets per share after adjustments	3.75	3.29	3.24
每股經營活動產生的現金流量淨額	Net cash flow from operating activities per share	0.90	1.22	1.07
淨資產收益率	Return on net assets	6.15%	7.80%	7.22%
扣除非經常性損益後淨資產收益率	Return on net assets after adjusting extraordinary items	5.00%	7.49%	6.29%

會計數據摘要 (續) Financial Highlights (Continued)

4. 報告期內股東權益變動情況

(單位：人民幣千元)

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	248,219	—	1,308,219
資本公積	Capital reserve	1,803,507	998,580	—	2,802,087
法定公積金	Statutory surplus reserve	276,289	52,858	—	329,147
法定公益金	Statutory public welfare fund	222,494	47,430	—	269,924
未分配利潤	Unappropriated profits	223,866	303,958	(296,521)	231,303
外幣報表折算差額	Cumulative translation adjustments	527	223	—	750
股東權益合計	Total shareholders' equity	3,586,683	1,651,268	(296,521)	4,941,430

變動原因：

- (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；
- (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；
- (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；
- (4) 外幣報表折算差額：附屬公司外幣報表折算差額。

4. Change in shareholders' equity in the reporting period

(UNIT: RMB'000)

Reasons for the changes:

- (1) Capital reserve: Increase due to share premium arising from the conversion of convertible bonds and forfeiture of payable balances of subsidiaries;
- (2) Statutory surplus reserve and public welfare fund: Current year's appropriations to statutory surplus reserve and public welfare fund;
- (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) Cumulative translation adjustment: Translation differences arising from the translation of financial statements of subsidiaries denominated in foreign currencies.