

財務概要 Financial Summary

1. 根據中國會計規則編製

業績

主營業務收入	Income from principal operations
主營業務利潤	Profit from principal operations
加／(減)：	Add/(less):
其他業務利潤／(虧損)	Profit/(loss) from other operations
存貨跌價損失準備	Provision for losses on realisation of inventories
營業費用	Selling expenses
管理費用	Administrative expenses
撥回若干資產的損失準備	Reversal of provisions against certain assets
財務(費用)／收入－淨額	Financial (expenses)/income - net
營業利潤／(虧損)	Operating profit/(loss)
加：投資收益／(損失)	Add: Investment income/(loss)
補貼收入	Subsidy income
營業外收入	Non-operating income
減：營業外支出	Less: Non-operating expenses
利潤總額／(虧損)	Total profit/(loss)
減：所得稅	Less: Income tax
少數股東損益	Minority interests
淨利潤／(虧損)	Net profit/(loss)
股息	Dividends

附註：

截至2005年12月31日止五個年度之業績乃摘錄自以往各年度之年報及載於本年報第131頁之經審計合併利潤表。

1. Prepared in accordance with PRC GAAP

Results

		截至12月31日止年度 Year ended 31st December,				
		2005	2004	2003	2002	2001
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
主營業務收入	Income from principal operations	611,835	755,148	629,696	670,749	595,986
主營業務利潤	Profit from principal operations	394,001	565,179	466,037	487,722	431,558
加／(減)：	Add/(less):					
其他業務利潤／(虧損)	Profit/(loss) from other operations	7,570	3,058	6,388	514	89
存貨跌價損失準備	Provision for losses on realisation of inventories	—	—	—	—	—
營業費用	Selling expenses	(675)	—	—	—	—
管理費用	Administrative expenses	(55,627)	(53,625)	(39,881)	(46,047)	(33,623)
撥回若干資產的損失準備	Reversal of provisions against certain assets	—	—	—	—	—
財務(費用)／收入－淨額	Financial (expenses)/income - net	(79,301)	(27,269)	(18,493)	(12,511)	1,196
營業利潤／(虧損)	Operating profit/(loss)	265,968	487,343	414,051	429,678	399,220
加：投資收益／(損失)	Add: Investment income/(loss)	—	—	—	—	—
補貼收入	Subsidy income	1,000	—	—	—	—
營業外收入	Non-operating income	570	113	302	42	317
減：營業外支出	Less: Non-operating expenses	(872)	(4,645)	(1,415)	(1,184)	(192)
利潤總額／(虧損)	Total profit/(loss)	266,666	482,811	412,938	428,536	399,345
減：所得稅	Less: Income tax	(92,648)	(160,416)	(136,379)	(141,475)	(131,820)
少數股東損益	Minority interests	1,839	802	333	175	109
淨利潤／(虧損)	Net profit/(loss)	175,857	323,197	276,892	287,236	267,634
股息	Dividends	53,226	133,000	106,400	113,050	106,400

Note:

The results for each of the five years ended 31st December, 2005 have been extracted from the previous annual reports and audited consolidated profit and loss account as set out on page 131 of this annual report.

資產及負債

Assets and Liabilities

		於 12 月 31 日 As at 31st December,				
		2005	2004	2003	2002	2001
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000 (註) Note	人民幣千元 RMB'000 (註) Note	人民幣千元 RMB'000
流動資產	Current assets	905,830	1,865,556	647,083	572,363	610,982
長期投資	Long-term investments	6,000	6,000	13,000	4,000	4,000
固定資產	Fixed assets	3,119,863	2,755,054	2,526,863	2,180,645	1,312,002
長期應收款	Long-term accounts receivable	466,185	—	—	—	—
長期預付款	Long-term prepayment	40,802	—	—	—	—
長期待攤費用	Long-term prepaid expense	14,766	31,148	—	—	—
資產總額	Total assets	4,553,446	4,657,758	3,186,946	2,757,008	1,926,984
流動負債	Current liabilities	1,024,546	508,695	444,945	333,492	214,605
長期負債	Long-term liabilities	1,194,597	1,896,719	721,652	566,676	36,200
負債總額	Total liabilities	2,219,143	2,405,414	1,166,597	900,168	250,805
少數股東權益	Minority interest	49,132	16,581	1,383	1,716	1,891
淨資產	Net assets	2,285,171	2,235,763	2,018,966	1,855,124	1,674,288

註：

如本報告第7頁所述，本集團自2003年7月1日起採用經修訂的《企業會計準則－資產負債表日後事項》。現金股利於股東大會批准利潤分配方案的當期從股東權益轉出並確認為負債。因採用該準則而產生的會計政策變更已予以追溯調整並分別調減/增了2002及2001年12月31日的流動負債/淨資產人民幣113,050,000元及人民幣106,400,000元。

Note:

As mentioned on page 7 of this report, as effective from 1st July, 2003, the Group adopted the revised "Accounting Standards for Business Enterprises – Events Occurring After the Balance Sheet Date". Distribution of cash dividends is recognised as a transfer from shareholders' equity to liability in the period when the profit appropriation plan is approved by the general meeting of the Shareholders. As a result of the adoption of the revised standard, the change in accounting policy has been adjusted retrospectively, resulting in a decrease/an increase of RMB113,050,000 and RMB106,400,000 in current liabilities/net assets as at 31st December, 2002 and 2001, respectively.

2. 根據香港會計原則編製

業績

營業額	Turnover	
除稅前盈利／（虧損）	Profit/(loss) before taxation	
稅項	Taxation	
除稅後盈利／（虧損）	Profit/(loss) after taxation	
少數股東權益	Minority interests	
股東應佔盈利／（虧損）	Profit/(loss) attributable to Shareholders	
股息	Dividend	

附註：

截至2005年12月31日止五個年度之業績乃摘錄自以往各年度之年報及載於本年報第190頁之經審核綜合損益表。

資產及負債

固定資產	Fixed assets	
聯營企業	Associated company	
投資證券	Investment securities	
長期貿易應收款	Trade receivables due after one year	
其他非流動資產	Other non-current assets	
淨流動資產／（負債）	Net current assets/(liabilities)	
少數股東權益	Minority interests	
長期負債	Long-term liabilities	
淨資產	Net assets	

2. Prepared in accordance with HK GAAP

Income Statement

		截至12月31日止年度 Year ended 31st December,				
		2005	2004	2003	2002	2001
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
營業額	Turnover	580,495	713,737	594,645	633,858	563,207
除稅前盈利／（虧損）	Profit/(loss) before taxation	259,981	465,965	412,938	428,536	399,345
稅項	Taxation	(84,345)	(154,856)	(136,379)	(141,475)	(131,820)
除稅後盈利／（虧損）	Profit/(loss) after taxation	175,636	311,109	276,559	287,061	267,525
少數股東權益	Minority interests	1,839	802	333	175	109
股東應佔盈利／（虧損）	Profit/(loss) attributable to Shareholders	177,475	311,911	276,892	287,236	267,634
股息	Dividend	53,226	133,000	106,400	113,050	106,400

Note:

The results for each of the five years ended 31st December, 2005 have been extracted from the previous annual reports and the audited consolidated profit and loss account as set out on page 190 of this annual report.

Assets and Liabilities

		於12月31日 As at 31st December,				
		2005	2004	2003	2002	2001
		人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000	人民幣千元 RMB'000
固定資產	Fixed assets	3,119,863	2,755,054	2,526,863	2,180,645	1,312,002
聯營企業	Associated company	—	—	9,000	—	—
投資證券	Investment securities	6,000	6,000	4,000	4,000	4,000
長期貿易應收款	Trade receivables due after one year	466,185	—	—	—	—
其他非流動資產	Other non-current assets	94,975	20,000	—	—	—
淨流動資產／（負債）	Net current assets/(liabilities)	(165,716)	1,336,861	202,138	238,871	396,377
少數股東權益	Minority interests	49,132	16,581	1,383	1,716	1,891
長期負債	Long-term liabilities	1,190,814	1,776,642	721,652	566,676	36,200
淨資產	Net assets	2,281,361	2,324,692	2,018,966	1,855,124	1,674,288