



# 會計數據和業務數據摘要

## SUMMARY OF FINANCIAL AND OPERATING RESULTS

### 1. 按中國會計準則編制二零零六年度主要會計數據 (經審計)

### 1. Key financial data for the year ended 31 December 2006 prepared in accordance with PRC accounting standards (Audited)

項目	Items	二零零六 2006 人民幣元 RMB
利潤總額	Profit before taxation	29,306,791
淨利潤	Net Profit	22,705,558
扣除非經常性損益後的淨利潤 (附註)	Profit after taxation and extraordinary items (Note)	16,760,873
主營業務利潤	Profit from principal operations	286,664,294
其他業務利潤	Profit from other operations	6,347,803
營業利潤	Operating profit	22,095,686
投資收益	Investment gain	6,029,998
補貼收入	Allowance	600,000
營業外收支淨額	Non-operating income / (loss)	581,107
經營活動產生的現金流量淨額	Net cash flow from operating activities	133,303,506
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	164,907,057

附註：非經常性損益的扣除項目及金額如下：

Note: Extraordinary items include:

項目	Items	人民幣元 RMB
處置長期股權投資、固定資產、無形資產等產生的損益	Profit and loss from the disposal of fixed asset, intangible asset and equity investment	1,682,338
補貼收入	Allowance	440,869
對非金融企業收取的資金佔用費	Charges from non-financial enterprises	198,259
長期債權投資收益	Income from long-term debenture investment	4,840,465
以前年度計提的壞賬準備的轉回	Write back of provision for bad debts	137,269
非經常性營業外收支淨額	Extraordinary non-operating expenses	(1,354,515)
合計	Total	5,944,685

## 2. 財務摘要

- (i) 按香港普遍採納之會計原則編制  
(經審計)

### 綜合損益表

	2006 人民幣千元 RMB'000	2005 人民幣千元 RMB'000	2004 人民幣千元 RMB'000 (重列)* (restated)*	2003 人民幣千元 RMB'000 (重列)* (restated)*	2002 人民幣千元 RMB'000 (重列)* (restated)*
營業額	1,685,367	1,712,102	1,524,409	1,341,788	1,173,550
Turnover					
除稅前溢利 / (虧損)	29,733	13,194	(52,352)	61,907	80,996
Profit / (Loss) before taxation					
所得稅開支	(7,784)	(13,696)	(1,119)	(10,200)	(13,382)
Income tax expense					
本年度溢利 / (虧損) :	21,949	(502)	(53,471)	51,707	67,614
Profit / (Loss) for the year:					
少數股東權益	(812)	(1,731)	(986)	(87)	56
Minority interests					
股東應佔溢利 / (虧損)	22,761	1,229	(52,485)	51,794	67,558
Profit / (Loss) attributable to the equity holders of the Company					

### 綜合資產負債表

	2006 人民幣千元 RMB'000	2005 人民幣千元 RMB'000	2004 人民幣千元 RMB'000 (重列)* (restated)*	2003 人民幣千元 RMB'000 (重列)* (restated)*	2002 人民幣千元 RMB'000 (重列)* (restated)*
總資產	1,881,575	2,211,328	2,315,440	2,106,065	1,915,244
Total assets					
總負債	(509,088)	(841,191)	(941,834)	(663,321)	(498,892)
Total liabilities					
少數股東權益	(3,343)	(1,092)	(4,284)	(3,968)	(2,675)
Minority interests					
資產淨值	1,369,144	1,369,045	1,369,322	1,438,776	1,413,677
Net assets					

\* 為反映2005年12月31日按香港會計準則編制之綜合財務報表所述之會計政策之變動，已作出前期調整。

\* Prior periods have been adjusted to reflect the change in accounting policy to the consolidated financial statements prepared under HKGAAP for the year ended 31 December 2005.

# 會計數據和業務數據摘要 (續)

## SUMMARY OF FINANCIAL AND OPERATING RESULTS (continued)

### 2. 財務摘要 (續)

(ii) 按中國會計準則編制 (經審計)

項目 Item	2006 人民幣元 RMB	2005 人民幣元 RMB	2004 人民幣元 RMB
主營業務收入 Income from principal operations	1,667,251,873	1,696,514,595	1,511,296,120
淨利潤 Net profit	22,705,558	5,415,851	(55,608,039)
總資產 Total assets	1,880,020,276	2,207,053,451	2,298,469,546
股東權益 (不含少數股東權益) Shareholders' equity (excluding minority interests)	1,343,336,960	1,343,492,617	1,340,004,804
每股收益 Earnings per share	0.050	0.012	(0.122)
每股淨資產 Net assets per share	2.937	2.938	2.930
調整後的每股淨資產 Adjusted net assets per share	2.937	2.938	2.930
每股經營活動產生的現金流量淨額 Net cash flow from operating activities per share	0.291	0.391	0.129
淨資產收益率 (%) Return on equity (%)	1.69	0.40	(4.15)

(iii) 按中國會計準則編制的利潤表附表 (經審計)

### 2. Financial Summary (continued)

(ii) In accordance with PRC accounting standards (Audited)

(iii) Appendix to the profit and loss account prepared in accordance with PRC accounting standards (Audited)

報告期利潤 Reported Profit	淨資產收益率 (%) Return on equity (%)				每股收益 (人民幣元) Earnings per share (RMB)			
	全面攤薄 Fully diluted		加權平均 Weighted average		全面攤薄 Fully diluted		加權平均 Weighted average	
	2006	2005	2006	2005	2006	2005	2006	2005
主營業務利潤 Profit from principal operations	21.34	21.77	21.34	21.78	0.627	0.640	0.627	0.640
營業利潤 Operating profit	1.64	0.89	1.64	0.89	0.048	0.026	0.048	0.026
淨利潤 Profit after taxation	1.69	0.40	1.69	0.40	0.050	0.012	0.050	0.012
扣除非經常性損益後的淨利潤 Profit after taxation and extraordinary items	1.25	(0.72)	1.25	(0.72)	0.037	(0.021)	0.037	(0.021)

本報告期末至報告披露日本公司股本未發生變化。

There has been no change in the share capital of the Company from the end of the financial year 2006 to the publication date of the results announcement of 2006.

3. 按照中國會計準則和香港  
普遍採納之會計原則編制  
帳目差異

3. Reconciliation of accounts prepared in  
accordance with PRC accounting standards  
and HKGAAP

項目 Item	於2006年 12月31日 淨資產 Net assets at 31 December 2006 (人民幣千元) RMB'000	截至 2006年 12月31日止 年度本公司 股東應佔溢利 Profit attributable to equity holders of the Company for the year ended 31 December 2006 (人民幣千元) RMB'000
按中國會計準則編制 Prepared under PRC accounting standards	1,343,337	22,706
按香港普遍採納之會計原則所作之調整： HKGAAP adjustments:		
遞延稅項 Deferred taxation	(4,187)	(141)
因一九九六年九月三十日重估而產生之折舊費用 Depreciation charges due to revaluation on 30 September 1996	(19,010)	(422)
教育準備金 Provision for education fund	12,457	798
福利準備金 Provision for welfare expenses	15,297	—
為H股上市時重估之重估增值 Surplus from revaluation for listing of H Shares	21,300	—
衍生金融工具 Changes in fair value of derivatives	134	50
未確認的投資損失 Unrecognised loss from investment	—	(260)
其他 Others	(184)	30
按香港普遍採納之會計原則編制 Prepared under HKGAAP	<u>1,369,144</u>	<u>22,761</u>

## 4. 按中國會計準則編制本報告期內股東權益變動情況

## 4. Change of Shareholders' Equity under PRC accounting standards

項目	股本	資本公積	盈餘公積	未分配利潤	外幣報表 折算差額	未確認的 投資損失	股東權益
Item	Share capital	Capital surplus	Surplus reserve	Undistributed profit	Conversion difference	Unrecognized loss from investment	Shareholders' equity
	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
	RMB	RMB	RMB	RMB	RMB	RMB	RMB
期初數	457,312,830	558,919,077	160,207,661	167,636,170	444,126	(1,027,247)	1,343,492,617
As at 1 January 2006							
本期增加	—	—	2,078,104	22,705,558	263,989	(259,563)	24,788,088
Increase							
本期減少	—	—	—	24,943,745	—	—	24,943,745
Decrease							
期末數	457,312,830	558,919,077	162,285,765	165,397,983	708,115	(1,286,810)	1,343,336,960
As at 31 December 2006							

變動原因：

Reasons for changes:

- 盈餘公積變化的主要原因為2006年本公司利潤分配；
- 未分配利潤變化的主要原因為2006年本公司經營產生盈利及分配2005年度現金紅利；
- 外幣報表折算差額變化的主要原因為本公司之境外子公司山東新華製藥(歐洲)有限公司的會計報表由記賬本位幣歐元折算為母公司記賬本位幣人民幣時產生的差額發生變動；
- 未確認的投資損失變化的主要原因為本公司之孫公司東營新華大藥店有限公司所有者權益出現負數而產生的。

- the surplus reserve changed mainly because of the distribution of profit of the Company in 2006;
- undistributed profit changed mainly due to the profit generated from the operation of the Company in 2006 and the distribution of a cash dividend for 2005;
- conversion difference changed mainly because there were changes in conversion difference when the account denominated in Euros in the financial statement of Shandong Xinhua Pharmaceutical (Europe) GmbH, the overseas subsidiary of the Company, was translated into the account of the parent company denominated in Renminbi;
- unrecognized loss from investment changed mainly because the owner's interests of Dongying Xinhua Drug Store Company Limited, the subsidiary of the Company, recorded a negative figure.