

## Financial data and financial indices

### A. TOTAL REALISED PROFIT FOR THE YEAR (UNIT: RMB'000)

#### Prepared under PRC accounting standards

Total profit	58,574
Net profit	51,423
Net profit after extraordinary items	51,423
Profit from major operations	146,746
Other operating profit	1,603
Operating profit	61,648
Investment income	-
Subsidy income	-
Net non-operating expenses	(3,101)
Net cash flow from operating activities	35,682
Net increase in cash and cash equivalents	(76,370)

### B. MAJOR ACCOUNTING DATA AND FINANCIAL INDICES: (UNIT: RMB'000)

#### Prepared under PRC accounting standards

Items	2000	1999	1998 (Note (8))	
			Before adjustment	After adjustment
Income from major operations (Rmb'000)	<b>442,056</b>	459,834	457,956	457,956
Net profit for the year (Rmb'000)	<b>51,423</b>	48,848	55,096	45,839
Total assets (Rmb'000)	<b>1,357,076</b>	1,164,980	1,212,635	1,182,944
Shareholders' equity (Rmb'000)	<b>974,627</b>	1,003,886	1,016,317	987,037
Earnings per share (Rmb) (Note (1))	<b>0.129</b>	0.122	0.138	0.115
Net assets per share (Rmb) (Note (2))	<b>2.44</b>	2.51	2.54	2.47
Earnings/net assets ratio (diluted) (%) (Note (3))	<b>5.28</b>	4.87	5.42	4.64
Earnings/net assets ratio (weighted)				

(%)(Note(4))	<b>5.20</b>	4.91	5.48	4.67
Shareholders' equity ratio (%) (Note (5))	<b>71.82</b>	86.17	83.81	83.44
Adjusted net assets per share (Rmb) (Note (6))	<b>2.34</b>	2.32	2.40	2.33
Net cash flow from operating activities per share (Rmb)(Note(7))	<b>0.089</b>	0.169	0.103	0.103

#### **Prepared under Hong Kong accounting standards**

Items	<b>2000</b>	1999	1998
Turnover (Rmb'000)	<b>444,984</b>	454,709	461,318
Net profit for the year (Rmb'000)	<b>50,831</b>	50,200	43,692
Total assets (Rmb'000)	<b>1,339,781</b>	1,107,408	1,111,732
Shareholders' equity (Rmb'000)	<b>941,210</b>	930,379	912,179
Earnings per share (Rmb) (Note (1))	<b>0.127</b>	0.126	0.109
Net assets per share (Rmb) (Note (2))	<b>2.35</b>	2.33	2.28
Earnings/net assets ratio (diluted) (%) (Note (3))	<b>5.40</b>	5.40	4.79
Earnings/net assets ratio (weighted) (%) (Note (4))	<b>5.43</b>	5.45	4.82
Shareholders' equity ratio (%) (Note (5))	<b>70.25</b>	84.01	82.05
Adjusted net assets per share (Rmb) (Note (6))	<b>2.25</b>	2.33	2.28
Net cash flow from operating activities per share (Rmb) (Note(7))	<b>0.112</b>	0.177	0.164

Notes to major accounting data and financial indices:

- (1) Earnings per share = Net profit for the year or profit attributable to shareholders \* Total number of ordinary share at the end of the year. The weighted earnings per share is the same as the diluted earnings per share;
- (2) Net assets per share = Shareholders' equity at the end of the year \* Total number of ordinary shares at the end of the year;
- (3) Earnings/net assets ratio (diluted) = (Net Profit for the year or profit attributable to shareholders \* Shareholders' equity at the end of the year) x 100%
- (4) Earnings/net assets ratio (weighted) = {Net Profit for the year or profit attributable to shareholders \* [(Shareholders' equity at the beginning of the year + Shareholders' equity at the end of the year) \* 2]} x 100%

- (5) Shareholders' equity ratio = Shareholders' equity at end of the year \* Total assets at end of the year x 100%
- (6) Adjusted net assets per share = (Shareholders' equity at end of the year - Account receivables outstanding over three years - Deferred expenses - Fixed assets disposal clearance - Preliminary expenses - Deferred assets - Credit balance of staff quarter fund) \* Total number of ordinary shares at the end of the year
- (7) Net cash flow from operating activities per share = Net cash flow from operating activities \* Total number of ordinary shares at the end of the year
- (8) "Before Adjustment, after adjustment" for 1998 refers to financial information before and after adjustment as a result of changes in accounting policy under PRC accounting standards. Particulars are set out in note 2 "Change of accounting policy and estimates" under "Notes to the financial statements" for 1999. The financial statements prepared under Hong Kong accounting standard have not been adjusted.

**C. MOVEMENT OF SHAREHOLDERS' EQUITY DURING 2000 (UNIT: RMB'000)**

**(1) Prepared under PRC accounting standards**

**The Group**

*(Unit: Rmb'000)*

Item	Share capital	Capital reserve	Surplus reserves	Including: Statutory public welfare fund	Retained profits	Exchange reserve	Total
Beginning of the year	400,000	399,511	126,135	38,752	78,238	1	1,003,885
Addition for the year	-	-	2,199	1,099	(31,458)	1	(29,258)
Reduction for the year	-	-	-	-	-	-	-

End of								
the year	400,000	399,511	128,334	39,851	46,780	2	974,627	

**(2) Prepared under Hong Kong accounting standards**

**The Group**

(Units: Rmb'000)

Item	Share capital	Share premium	Capital reserve	Statutory surplus reserve	Statutory public welfare fund	Discretionary surplus reserve	Retained profits	Total
Beginning of the year	400,000	316,663	13,206	44,405	38,751	42,979	74,375	930,379
Net profit for the year	-	-	-	-	-	-	50,831	50,831
Appropriations	-	-	-	1,099	1,099	-	(2,198)	-
Proposed final dividend	-	-	-	-	-	-	(40,000)	(40,000)
End of the year	400,000	316,663	13,206	45,504	39,850	42,979	83,008	941,210

**D. APPENDIX TO PROFIT AND LOSS ACCOUNT AS REQUIRED BY "NO.9 DOCUMENT OF REGULATIONS OF INFORMATION DISCLOSURE FOR PUBLIC COMPANIES" ISSUED BY CHINA SECURITIES REGULATORY COMMISSION.**

Profit for the reporting period	Earnings/net assets ratio%		Earnings per share (Rmb)	
	Totally diluted	Weighted average	Totally diluted	Weighted average
Profit from major operations	15.06	14.72	0.3669	0.3669
Operating profit	6.33	6.18	0.1541	0.1541
Net profit	5.28	5.16	0.1286	0.1286
Net profit after extraordinary items	5.28	5.16	0.1286	0.1286

The formula of totally diluted earnings/net assets ratio and earnings per share are as follows:

Totally diluted earnings/net assets ratio = profit for the period \* Net assets at the end of the

period

Totally diluted earnings per share = profit for the period \* total number of shares at the end of the period

The formula of weighted average earnings/net assets ratio (ROE) is as follows:

$$\text{ROE} = \frac{\text{Profit during the period (P)}}{E_o + NP * 2 + E_i \times M_i * M_o - E_j \times M_j * M_o}$$

Of which, P represents profit for the reporting period; NP represents net profit during the reporting period;  $E_o$  represents net assets at the beginning of the period;  $E_i$  represents increased net assets from issue of new shares or debentures converting to shares;  $E_j$  represents decreased net assets from share repurchase or cash bonus;  $M_o$  represents the number of months during the period;  $M_i$  represents the number of months from the next month of increased net assets to the end of the reporting period;  $M_j$  represents the number of months from the next month of increased net assets to the end of the reporting period.

The formula of weighted average earnings per share (EPS) is as follows:

$$\text{EPS} = \frac{\text{Profit during the period (P)}}{S_o + S_1 + S_i \times M_i * M_o - S_j \times M_j * M_o}$$

Of which, P represents profit for the reporting period;  $S_o$  represents total number of shares at the beginning of the period;  $S_1$  represents increased number of shares owing to surplus reserve converting to share capital or dividend distribution;  $S_i$  represents increased number of shares owing to issue of new shares or debentures converting to shares during the period;  $S_j$  represents decreased number of shares owing to share repurchase or reduction of shares during the period;  $M_o$  represents the number of months during the period;  $M_i$  represents the number of months from the next month of increased shares to the end of the reporting period;  $M_j$  represents the number of months from the next month of decreased shares to the end of the reporting period.