

會計數據和業務數據摘要

SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

(一) 按中華人民共和國企業會計制度編制

1、公司本年度主要會計數據

(I) PREPARED UNDER PRC ACCOUNTING STANDARDS

1) Major accounting figures of the Company for the year

(單位：人民幣元)

(Unit: Rmb'000)

項目	Item	金額 Amount
利潤總額	Total profit	85,498,868.40
淨利潤	Net profit	68,940,690.64
扣除非常性損益後的淨利潤	Net profit after extraordinary items	61,452,367.05
主營業務利潤	Profit from major operations	295,321,357.25
其他業務利潤	Other operating profit	2,072,402.50
營業利潤	Operating profit	80,458,791.26
投資收益	Investment loss	(3,069,275.41)
補貼收入	Income from subsidies	205,874.00
營業外收支淨額	Net non-operating expenses	7,903,478.55
經營活動產生的現金流量淨額	Net cash flow from operating activities	174,290,172.01
現金及現金等價物淨增(減)額	Net increase in cash and cash equivalents	(30,561,065.63)
註：非常性損益項目和涉及金額	Note: Extraordinary items include:	
1、營業外收入	1. non-operating income	5,962,656.07
2、營業外支出	2. non-operating expenses	(1,940,822.48)
3、補貼收入	3. Subsidy income	205,874.00
4、所得稅	4. income tax	621,028.96
合計	Total	(7,488,323.59)



2002 年新當選的董事、監事合影。

The newly elected members of the Board of Directors and the Supervisory Committee.

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SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

2、 截止報告期末公司前三年主要會計數據和財務指標

2) Major accounting figures and financial indices for the past three years as at 31 December 2002

(單位：人民幣元)
(Unit: Rmb '000)

財務指標	Financial indices	2002年 2002	2001年 2001	2000年 2000
主營業務收入	Income from major operations	926,929,279.47	699,076,375.57	442,056,008.94
淨利潤	Net profit	68,940,690.64	64,281,675.46	30,229,274.04
總資產*	Total assets	1,882,271,513.97	1,581,331,370.37	1,317,293,239.41
股東權益(不含少數股東權益)*	Shareholders' equity (excluding minority interests) *	979,111,254.56	951,126,165.21	934,844,489.30
全面攤薄每股收益(元/股)	Earnings per share (fully diluted) (Rmb)	0.17	0.16	0.08
全面平均每股收益(元/股)(註)	Net earnings per share			
加權平均每股收益(元/股)	(weighted average) (Rmb)	0.16	—	—
扣除非經常性損益的每股淨收益	Net assets per share after extraordinary items	0.15	0.16	0.13
每股淨資產(元/股)*	Net assets per share (Rmb)	2.45	2.38	2.34
調整後的每股淨資產*	Adjusted net assets per share (Rmb)	2.29	2.22	2.19
每股經營活動產生的現金流量淨額(元/股)	Net cash flow from operating activities per share (Rmb)	0.44	0.13	0.089
全面攤薄淨資產收益率(%)	Earnings/net assets ratio (fully diluted) (%)	7.04	6.76	3.23
加權平均淨資產收益率(%)	Earnings/net assets ratio (weighted average) (%)	7.14	6.82	6.47
扣除非經常性損益的加權平均淨資產收益率(%)	Earnings/net assets ratio (weighted average) after extraordinary items (%)	6.37	6.96	10.89

註：2002年12月26日至2003年1月7日公司增發2,200萬A股，按股本變動後422,000,000股計算，每股收益為人民幣0.16元/股。
*為2002年期末數

Note: Between 26 December 2002 and 7 January 2003, the Company issued an additional 22,000,000 A Shares. Based on 442,000,000 Shares after the change in share capital, earnings per share was RMB0.16.

* As at 31 December 2002

3、 報告期利潤附表

3) Supplementary table to profit statement

項目	Items	淨資產收益率(%) Earnings/ net assets ratio(%)		每股收益(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
主營業務利潤	Profit from major operations	30.17	29.96	0.74	0.74
營業利潤	Operating profit	8.22	8.16	0.20	0.20
淨利潤	Net profit	7.04	6.99	0.17	0.17
扣除非經常性損益後的淨利潤	Net profit after extraordinary items	6.28	6.24	0.16	0.16

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4、 報告期內股東權益變動情況及說明

4) Changes in shareholders' equity and explanation during the reporting period

(1) 股東權益變動情況

(1) Changes in shareholders' equity

單位：人民幣元
Unit: Rmb

項目	Items	股本 萬股 Share (million shares)	資本公積 Capital reserve	盈餘公積 Surplus reserve	法定公益金 Statutory public welfare fund	未分配利潤 Undistributed profits	股東權益合計 Total shareholders' equity
期初數	Opening	40,000	399,511,301.04	133,349,797.59	42,358,869.42	18,262,946.55	951,126,165.21
本期增加	Increase in the year	—	1,244,579.25	13,300,796.92	6,650,398.46	13,439,893.72	27,985,089.35
本期減少	Decrease in the year	—	—	—	—	—	—
期末數	Closing	40,000	400,755,880.65	146,650,594.51	49,009,267.88	31,702,840.27	979,111,254.56

(2) 變動原因說明：

(2) Explanation on changes

1. 資本公積變動是因報告期內收購陝西黃工集團印刷機械有限公司形成的；
2. 盈餘公積變動是因為按本年度淨利潤的10%提取所致；
3. 法定公益金變動是因為按本年度淨利潤的10%提取所致；
4. 未分配利潤是因為本年度實現的淨利潤在扣除提取的盈餘公積金、法定公益金後轉入未分配利潤所致。

- (i) Changes in capital reserve was due to the acquisition of Shaanxi Huanggong Group Printing Machinery Co., Ltd. during the reporting period.
- (ii) Changes in surplus reserve was due to 10 % transfer from net profit during the reporting period to surplus reserve.
- (iii) Changes in statutory public welfare fund was due to 10 % transfer from net profit during the reporting period to statutory public welfare fund.
- (iv) Undistributed profits were arrived at realized net profit during the reporting period after the reduction of transfers to surplus reserve and statutory public welfare fund.



2002年11月8日本公司董事長朱武安先生(右)與意大利MONIGRAF公司多米尼克·盧蒂格里亞諾先生(董事)為合資公司揭牌。
On 8 November 2002, Mr. Zhu Wuan, the Chairman of the Company (right) and Mr. Domenico Rutigliano, a director, from an Italian company, Monigraf, jointly unveiled the stone for the opening ceremony of a joint venture.



本公司董事長與馬貝格總裁在簽字
The signing ceremony jointly by the Chairman of the Company and the president of MABEG.

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(二) 按香港普通採納會計準則編制

(II) PREPARED UNDER ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN HONG KONG

項目	Items	二零零二年	二零零一年
		2002 人民幣千元 Rmb'000	2001 人民幣千元 Rmb'000
營業額	Turnover	938,653	699,947
銷售成本	Cost of sales	(641,551)	(487,155)
毛利	Gross profit	297,102	212,792
其他經營收入	Other operating income	9,908	5,419
銷售費用	Distribution costs	(39,801)	(31,196)
管理費用	Administrative expenses	(155,258)	(97,954)
樓宇、機器和設備確認之 減值損失	Impairment losses recognised in respect of property, plant and equipment	(6,418)	(31,690)
在建工程確認之減值損失	Impairment losses recognised in respect of construction in progress	(1,166)	(8,093)
營業利潤	Profit from operations	104,367	49,278
財務費用	Finance costs	(17,184)	(8,159)
攤分聯營公司業績	Share of results of associates	(916)	7
稅前盈利	Profit before taxation	86,267	41,126
稅項	Taxation	(15,057)	(13,738)
稅後盈利	Profit after taxation	71,210	27,388
少數股東權益	Minority interests	(1,874)	1,025
本年盈利	Net profit for the year	69,336	28,413
每股盈利—基本(人民幣)	Earnings per share - Basic (Rmb)	17.3分fen	7.1分fen



2002年10月22日在北人大酒店，本公司與德國馬貝格公司就給紙機技術合作舉行了簽字儀式。
On 22 October 2002, the Company and MABEG held a signing ceremony for cooperation on print technologies at Beiren Hotel.

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(三) 國內外會計準則差異

(III) THE DIFFERENCES BETWEEN PRC ACCOUNTING STANDARDS AND HONG KONG ACCOUNTING STANDARDS

單位：人民幣千元
Unit: Rmb'000

		國內會計準則 The PRC Accounting Standards		境外會計準則 The Hong Kong Accounting Standards	
淨利潤	Net profit	68,941		69,336	
差額說明	Explanation of the differences				
項目	Item	淨利潤(人民幣千元)		淨資產(人民幣千元)	
		Net profit for (Rmb'000)		Net assets as at (Rmb'000)	
		2002年 2002	2001年 2001	2002年 2002	2001年 2001
按中國會計準則之綜合數	As reported under PRC accounting standards	68,941	64,282	979,111	951,126
按香港公認會計準則之調整	Adjustments made to conform with accounting principles generally accepted in Hong Kong				
— 北人集團投入資產估值之差異	- difference in valuation of net assets contributed to the Company by BGC	—	—	(60,198)	(60,198)
— 北人集團投入資產估值差異之攤銷	- consequential adjustment on net assets contributed by BGC	480	—	9,570	9,090
— 新增子公司產生的淨資產值差異	- difference in valuation of net assets upon acquisition of a subsidiary	—	—	(792)	—
— 投入附屬公司資產估值之差異	- difference in valuation of capital contribution to subsidiaries	31	31	(1,742)	(1,773)
— 將投資收益確認為交易權付款	- receipt of option payments recognised as income under PRC accounting standards	—	(4,092)	(24,209)	(24,209)
— 截止12月31日為確認的股利分配	- difference in recognition of liability for final dividends	—	—	42,200	48,000
— 其他資產減值損失之差異	- difference in impairment loss in value of other assets	—	8,333	8,333	8,333
— 與樓宇、機器和設備及在建工程相關的減值損失	- impairment losses in respect of property, plant and equipment and construction in progress	—	(39,783)	—	—
— 其他	- others	(116)	(358)	(742)	(174)
按香港公認會計準則之綜合數	As reported under accounting principles generally accepted in Hong Kong	69,336	28,413	951,531	930,195