

# Major Accounting Data and Business Data

## 1. Financial data of the year 2002 audited in accordance with PRC Accounting Standards (“PRC GAAP”) and accounting principles generally accepted in Hong Kong (“HK GAAP”)

Unit: RMB'000

Items	Under PRC GAAP	Under HK GAAP
Total profit	20,435	35,162
Net profit	20,011	34,740
Net profit after non-recurring profit and loss items	1,440	16,169
Profit from principal operations	220,145	220,145
Profit from other operations	2,958	31,015
Operating profit	1,584	75,155
Investment income	9,531	—
Subsidy income	8,170	—
Net non-operating income	1,151	—
Net cash flow from operating activities	21,208	76,102
Net increase in cash and equivalents	(32,679)	(32,679)

Non-recurring profit and loss items include net non-operating income amounting to RMB1,151,000; subsidy income amounting to RMB8,170,000; income from entrusted asset management amounting to RMB2,537,000, write-back of provision for short-term investment amounting to RMB6,713,000.

The difference in net profit calculated under different accounting principles is set out in the supplementary information of the Financial Report prepared under PRC GAAP.

## 2. Major financial data and financial indicator

### (1) Prepared under PRC GAAP

For the year ended 31 December 2002

Unit: RMB'000

Items	2002	2001	2000
Revenue from principal operations	<b>920,905</b>	370,293	644,417
Net profit/(loss)	<b>20,011</b>	(261,349)	2,310
Total assets	<b>2,764,956</b>	2,590,425	2,397,273
Shareholders' funds	<b>907,161</b>	885,832	1,147,065
Earnings/(loss) per share (RMB)	<b>0.045</b>	(0.581)	0.0051
Net assets per share (RMB)	<b>2.02</b>	1.97	2.55
Return on net assets (%)	<b>2.21</b>	(29.50)	0.20
Adjusted net assets per share (RMB)	<b>1.50</b>	1.49	2.00
Net cash flow per share from operating activities (RMB)	<b>0.05</b>	(0.12)	0.39

Note: Diluted earnings per share is equal to weighted average earnings per share.

## Major Accounting Data and Business Data *(continued)*

### (2) Prepared under HK GAAP

For the year ended 31 December 2002

Unit: RMB'000

Items	2002	2001	2000
Turnover	<b>918,184</b>	369,738	639,678
Profit/(loss) for the year	<b>34,740</b>	(262,085)	(21,541)
Total assets	<b>2,776,507</b>	2,582,366	2,487,769
Shareholders' funds	<b>918,714</b>	883,974	1,146,059
Earnings/(loss) per share (RMB)	<b>0.077</b>	(0.582)	(0.048)
Net assets per share (RMB)	<b>2.04</b>	1.96	2.55
Return on net assets (%)	<b>3.78</b>	(29.65)	(1.88)
Ratio on shareholders' funds (%)	<b>33.09</b>	34.23	46.07

Note: Diluted earnings per share is equal to weighted average earnings per share.

### 3. Table showing profits calculated in accordance with the requirement of the "Information Disclosure for Companies Issuing Listed Securities" (No. 9) of the China Securities Regulatory Commission are as follows:

Profit during the reporting period	Return on net assets (%)		Earnings per share (RMB)	
	Fully diluted	Weighted average	Fully diluted	Weighted average
Profit from principal operations	24.3	24.6	0.489	0.489
Operating profit	0.2	0.2	0.004	0.004
Net profit	2.2	2.2	0.044	0.044
Net profit after deducting non-recurring profit and loss items	0.2	0.2	0.003	0.003

### 4. Change in shareholders' interest during the reporting period

#### (1) Prepared under PRC Accounting Principles

Unit: RMB'000

Items	Beginning of the year	Increase during the year	Decrease during the year	End of the year	Reason(s) for change
Share capital	450,000	—	—	450,000	
Capital reserve	606,181	1,317	—	607,498	Asset arising from special appropriation transferred
Surplus reserve	53,590	73	—	53,663	Appropriation based on net profit
Including: Public welfare fund	25,998	24	—	26,022	Appropriation based on net profit
Retained earnings	(223,939)	20,011	73	(204,001)	Appropriation for surplus reserve and increase in operating profit
Total	885,832	21,401	73	907,160	

## Major Accounting Data and Business Data *(continued)*

### (2) Prepared under HK GAAP

Unit: RMB'000

Items	Beginning of the year	Increase during the year	Decrease during the year	End of the year	Reason(s) for change
Share capital	450,000	—	—	450,000	
Capital reserve	636,061	—	—	636,061	
Surplus reserve	53,590	73	—	53,663	
Including: Public welfare fund	25,998	24	—	26,022	
Retained earnings	(255,677)	34,740	73	(221,010)	Provision for surplus reserve and increase in operating profit
Total	883,974	34,813	73	918,714	

