

二、主要財務指標

II. PRINCIPAL FINANCIAL HIGHLIGHTS

一、按中國會計準則編制：

1. Prepared in accordance with PRC Accounting Standards:

(一)

(1)

截至六月三十日止六個月
二零零三年 二零零二年
For the six months
ended 30th June,
2003 2002

單位	Unit		2003	2002
1. 淨利潤	Net profit for the period	人民幣千元 RMB'000	3,667	2,785
2. 扣除非經常性損益 後的淨利潤	Net profit after deducting non-operating items	人民幣千元 RMB'000	2,660	1,748
3. 淨資產收益率	Earnings per equity interest	%	0.72	0.55
4. 每股收益	Earnings per share	人民幣元/股 RMB/share	0.015	0.011
5. 經營活動產生的現 金流入(出)量淨額	Cash inflow(outflow) from operating activities	人民幣千元 RMB'000	28,579	(9,862)

(二)

(2)

二零零三年 二零零二年
六月三十日 十二月三十一日
As at 30th As at 31st
June, 2003 December, 2002

單位	Unit		2003	2002
1. 流動資產	Current assets	人民幣千元 RMB'000	507,546	482,925
2. 流動負債	Current liabilities	人民幣千元 RMB'000	302,355	289,079
3. 總資產	Total assets	人民幣千元 RMB'000	861,553	839,469
4. 股東權益	Total shareholders' equity	人民幣千元 RMB'000	510,445	506,778
5. 每股淨資產	Equity interest per share	人民幣元/股 RMB/share	2.08	2.07
6. 調整後每股淨資產	Adjusted equity interest per share	人民幣元/股 RMB/share	2.08	2.06



二、按香港會計準則編制：

2. Prepared in accordance with Hong Kong Accounting Standards:

(一)

(1)

截至六月三十日止六個月
二零零三年 二零零二年
For the six months
ended 30th June,
2003 2002

單位	Unit			
1. 淨利潤	Net profit for the period	人民幣千元 RMB'000	4,260	158
2. 扣除非經常性損益 後的淨利潤	Net profit after deducting non-operating items	人民幣千元 RMB'000	4,260	158
3. 淨資產收益率	Earnings per equity interest	%	0.82	0.03
4. 每股收益	Earnings per share	人民幣元/股 RMB/share	0.0174	0.0006
5. 經營活動產生的現 金流入(出)量淨額	Cash inflow(outflow) from operating activities	人民幣千元 RMB'000	28,433	(6,569)

(二)

(2)

二零零三年 二零零二年
六月三十日 十二月三十一日
As at 30th June, 2003 As at 31st
December, 2002

單位	Unit			
1. 流動資產	Current assets	人民幣千元 RMB'000	508,303	479,018
2. 流動負債	Current liabilities	人民幣千元 RMB'000	304,926	287,139
3. 總資產	Total assets	人民幣千元 RMB'000	862,636	835,039
4. 股東權益	Total shareholders' equity	人民幣千元 RMB'000	518,662	514,402
5. 每股淨資產	Equity interest per share	人民幣元/股 RMB/share	2.12	2.10
6. 調整後每股淨資產	Adjusted equity interest per share	人民幣元/股 RMB/share	2.11	2.10

注釋：主要財務指標計算公式如下

Notes: Formulas for calculations of major financial highlights are as follow

1、 每股收益 = 淨利潤/報告期末普通
股股份總數1. Profit per share = Net profit for the period/Total
number of ordinary shares of the
Group at end of the period.2、 淨資產收益率 = 淨利潤/報告期末股東
權益×100%2. Earnings per equity interest = Net profit for the period/
Shareholders' equity at end of the
period x 100%.3、 每股淨資產 = 報告期末股東權益/報
告期末普通股股份總數3. Equity interest per share = Shareholders' equity at end of the
period/Total number of ordinary
shares of the Group at end of the
period.4、 調整後的每股淨資產 = (報告期末股東權益-
三年以上的應收款項-
待攤費用-待處理(流
動、固定)資產淨損
失-開辦長期待攤費-
住房周轉金負數餘
額)/報告期末普通股
股份總數4. Adjusted equity interest per share = (Shareholders' equity at end of the
period - accounts receivable aged
over 3 years - deferred costs - net
loss on disposal of current assets
or fixed assets - long term deferred
pre-operating expenses - balance
of housing funds) / Total number
of ordinary shares of the Group at
end of the period.

(三) 香港會計準則與中國會計準則的差異

本會計報表按中國會計準則編制，不同於香港會計準則編制的財務報表。

(3) Impact on the consolidated net profits

Major difference between the net profit and the net assets in the financial statements as prepared under PRC Accounting Standards and Hong Kong Accounting Standards was summarised as follows.

截至二零零三年
六月三十日止六個月
淨利潤
(人民幣千元)

**Net profit for the
six months ended
30th June, 2003**
RMB'000

項目	Items	
根據中國會計準則編制的會計報表金額	Consolidated net profit for the period as per the financial statements prepared under PRC GAAP	3,667
根據香港會計準則攤銷遞延收入	Gain on sales and leaseback transaction deferred under PRC GAAP but recognised as current year income under HK GAAP	(332)
攤薄子公司股權溢利(香港會計準則作為收入，而中國會計準則沖回有關購入子公司之商譽)	Gain on deemed partial disposed of a subsidiary set off against the related goodwill under PRC GAAP but recognised as income under HK GAAP	925
根據香港會計準則編制的會計報表金額	Consolidated net profit for the period as per the financial statements prepared under HK GAAP	4,260

