

會計數據和業務數據摘要

SUMMARY OF FINANCIAL AND OPERATING RESULTS

1. 按中國會計準則編製二零零四年度主要會計數據(經審計)

項目	Items	二零零四 2004 人民幣元 RMB
利潤總額	Profit before taxation	(51,245,016)
淨利潤	Profit after taxation	(55,608,039)
扣除非經常性損益後的淨利潤 (附註)	Profit after taxation and extraordinary items (Note)	(64,448,756)
主營業務利潤	Profit from principal operations	234,800,689
其他業務利潤	Profit from other operations	3,067,648
營業利潤	Operating profit	(36,000,877)
投資收益	Investment gain	(15,720,653)
補貼收入	Allowance	1,098,703
營業外收支淨額	Non-operating income/(loss)	(622,189)
經營活動產生的現金流量淨額	Net cash flow from operating activities	59,124,735
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	(76,053,439)

附註：非經常性損益的扣除項目及金額如下：

項目	Items	人民幣元 RMB
處置長期股權投資、固定資產產生的損失	Loss from the disposal of fixed asset and equity investment	1,517,061
非經常性營業外支出	Extraordinary non-operating expenses	541,078
補貼收入	Allowance	(576,779)
短期投資收益	Income from short-term investment	(7,614,418)
長期債權投資收益	Income from long-term debenture investment	(2,707,659)
合計	Total	(8,840,717)

2. 財務摘要

- (i) 按香港普遍採納之會計原則編製(經審計)

綜合損益表

	2004 人民幣元 RMB	2003 人民幣元 RMB	2002 人民幣元 RMB	2001 人民幣元 RMB	2000 人民幣元 RMB
營業額	1,524,409,000	1,341,788,000	1,173,550,000	1,099,289,000	1,044,073,000
Turnover					
除稅前(虧損)/盈利	(52,352,000)	61,907,000	80,996,000	98,097,000	83,404,000
(Loss) / profit before taxation					
稅項	(1,119,000)	(10,200,000)	(13,382,000)	(15,331,000)	(14,769,000)
Taxation					
除稅後(虧損)/盈利	(53,471,000)	51,707,000	67,614,000	82,766,000	68,635,000
(Loss) / profit after taxation					
少數股東權益	986,000	87,000	(56,000)	(44,000)	(66,000)
Minority interests					
股東應佔(虧損)/盈利	(52,485,000)	51,794,000	67,558,000	82,722,000	68,569,000
(Loss) / profit attributable to shareholders					

2. Financial Summary

- (i) In accordance with Hong Kong Generally Accepted Accounting Principles ("HKGAAP") (Audited)

Consolidated profit and loss accounts

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)

- (i) 按香港普遍採納之會計原則編製 (經審計) (續)

綜合資產負債表

	2004 人民幣元 RMB	2003 人民幣元 RMB	2002 人民幣元 RMB	2001 人民幣元 RMB	2000 人民幣元 RMB
總資產	2,315,440,000	2,106,065,000	1,915,244,000	1,837,248,000	1,354,079,000
Total assets					
總負債 (包括少數股東權益)	(946,118,000)	(667,289,000)	(501,567,000)	(452,365,000)	(388,250,000)
Total liabilities (including minority interests)					
資產淨值	1,369,322,000	1,438,776,000	1,413,677,000	1,384,883,000	965,829,000
Net assets					

- (ii) 按中國會計準則編製 (經審計)

2. Financial Summary

- (i) In accordance with Hong Kong Generally Accepted Accounting Principles ("HKGAAP") (Audited) (continued)

Consolidated balance sheets

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

項目 Item	2004 人民幣元 RMB	2003 人民幣元 RMB	2002 人民幣元 RMB
主營業務收入	1,511,296,120	1,328,471,339	1,173,549,986
Income from principal operations			
淨利潤	(55,608,039)	42,076,297	68,764,261
Profit after taxation			
總資產	2,298,469,546	2,085,380,644	1,896,270,509
Total assets			
股東權益 (不含少數股東權益)	1,340,004,804	1,413,304,497	1,397,922,912
Shareholders' equity (excluding minority interests)			
每股收益	(0.122)	0.092	0.150
Earnings per share			
每股淨資產	2.930	3.091	3.057
Net assets per share			
調整後的每股淨資產	2.930	3.091	3.057
Adjusted net assets per share			
每股經營活動產生的現金流量淨額	0.129	0.287	0.093
Net cash flow from operating activities per share			
淨資產收益率 (%)	(4.15)	2.98	4.92
Return on equity (%)			

附註：

2002年末分配利潤已經根據財政部(2003)12號《企業會計準則-資產負債表日後事項》的通知進行調整。

Note:

According to Circular No.(2003) 12 issued by of the Ministry of Finance of the PRC on the Accounting Standards for Business Enterprises-Post Balance Sheet Events, the undistributed profit for the year 2002 had been adjusted.

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)

- (iii) 按中國會計準則編製的利潤表附表
(經審計)

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	
	2004	2003	2004	2003	2004	2003	2004	2003
主營業務利潤 Profit from principal operations	17.52	20.71	17.06	20.82	0.513	0.640	0.513	0.640
營業利潤 Operating profit	(2.69)	3.63	(2.62)	3.65	(0.079)	0.112	(0.079)	0.112
淨利潤 Profit after taxation	(4.15)	2.98	(4.04)	2.99	(0.122)	0.092	(0.122)	0.092
扣除非經常性損益 後的淨利潤 Profit after taxation and extraordinary items	(4.81)	3.08	(4.68)	3.09	(0.141)	0.095	(0.141)	0.095

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 2004 to the publication date of the results announcement of 2004.

3. 按照中國會計準則和香港普遍採納之會計原則編製帳目差異

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

	2004年 12月31日 淨資產 Net assets at 31 December 2004 人民幣千元 RMB'000	2004年 股東應佔虧損 Loss attributable to shareholders for the year ended 31 December 2004 人民幣千元 RMB'000
按中國會計準則編製 Prepared under PRC accounting standards	1,340,005	(55,608)
按香港普遍採納之會計原則所作之調整： HKGAAP adjustments:		
(i) 遞延稅項 Deferred taxation	(153)	4,230
(ii) 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	(18,156)	(457)
(iii) 教育準備金 Provision for education fund	10,873	828
(iv) 福利準備金 Provision for welfare expenses	15,297	2,508
(v) 為H股上市時重估之重估增值 Surplus from revaluation for listing of H Shares	21,300	—
(vi) 於以前年度已記錄之未變現買賣投資盈利 Unrealised gain of trading investments recognised in prior year	—	(3,573)
(vii) 其它 Others	156	(413)
按香港普遍採納之會計原則編製 Prepared under HKGAAP	1,369,322	(52,485)

會計數據和業務數據摘要 (續)

SUMMARY OF FINANCIAL AND OPERATING RESULTS (continued)

4. 按中國會計準則編製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	其中： 法定公益金 Including: Welfare reserve	未分配利潤	外幣報表 折算差額	股東權益
Item	Share capital 人民幣元 RMB	Capital surplus 人民幣元 RMB	Surplus reserve 人民幣元 RMB	人民幣元 RMB	Undistributed profit 人民幣元 RMB	Conversion difference 人民幣元 RMB	Shareholders' equity 人民幣元 RMB
期初數 As at 1 January 2004	457,312,830	558,919,077	159,424,925	26,291,987	236,903,608	744,057	1,413,304,497
本期增加 Increase	—	—	—	—	—	600,860	600,860
本期減少 Decrease	—	—	—	—	73,900,553	—	73,900,553
期末數 As at 31 December 2004	457,312,830	558,919,077	159,424,925	26,291,987	163,003,055	1,344,917	1,340,004,804

變動原因：未分配利潤減少的原因是本年度虧損及分配2003年度現金股利；外幣報表折算差額增加的原因是山東新華製藥(歐洲)有限公司報表折算差額。

Reasons for changes: The decrease of undistributed profit was due to a loss for 2004 and distribution of cash dividend for 2003; the increase of conversion difference was due to conversion difference of the statements of Shandong Xinhua Pharmaceutical (Europe) GmbH.