

# 會計數據和業務數據摘要

## SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

### (一) 本報告期主要財務數據

### (1) MAJOR ACCOUNTING FIGURES OF THE COMPANY FOR THE YEAR

項目	Item	單位：人民幣元 Unit: Rmb
利潤總額	Total profit	118,507,506.15
淨利潤	Net profit	95,903,999.16
扣除非經常性損益後的淨利潤	Net profit after extraordinary items	93,157,848.19
主營業務利潤	Profit from principal operations	334,813,683.53
其他業務利潤	Other operating profit	3,762,382.03
營業利潤	Operating profit	121,588,031.30
投資收益(損失)	Investment gain (loss)	-4,644,542.86
補貼收入	Income from subsidies	0.00
營業外收支淨額	Net non-operating expenses	1,564,017.71
經營活動產生的現金流量淨額	Net cash flow from operating activities	40,321,639.30
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	13,550,003.47

### (二) 國內外會計準則差異

### (2) DIFFERENCES BETWEEN DOMESTIC AND INTERNATIONAL ACCOUNTING STANDARDS

		單位：人民幣千元 Unit: Rmb'000			
項目	Item	淨利潤		股東權益	
		Net profit		Equity interests of shareholders	
		本期數 This period	上期數 Previous period	期初數 Opening balance	期末數 Closing balance
按中國會計制度	As reported under PRC accounting standards	95,904	82,048	1,202,617	1,265,422
按香港會計準則調整項目：	Adjusted under HK GAAP:				
北人集團投入資產	Difference in valuation of net assets contributed to the Company by Beiren Group Corporation			-60,198	-60,198
估值差異					
北人集團投入資產	Consequential adjustment on net assets contributed by Beiren Group Corporation	313	313	47,832	48,145
估值差異之期後攤銷					
投入附屬公司	Difference in valuation of capital contribution to subsidiaries	31	1,390	-352	-321
資產估值差異					
其他資產估值之差異	Differences in valuation of other assets and consequential adjustment	4,502	5,000	-10,876	-6,374
及期後調整					
遞延稅項確認之差異	Differences in recognition of deferred tax assets / liabilities	1,052	7,740	18,852	19,904
收購-附屬公司產生之	Recognition of goodwill upon acquisition of a subsidiaries			4,479	4,479
商譽確認差異					
收購-附屬公司產生之	Amortization of goodwill upon acquisition of a subsidiary	-448	-448	-896	-1,344
商譽攤銷差異					
其他	Others	-153	105	-924	-1,738
按香港會計準則	Prepared under HK GAAP	101,201	96,148	1,200,534	1,267,975

# 會計數據和業務數據摘要

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於本年度，國內外會計準則差異對淨利潤之財務影響金額為人民幣5,297千元，其主要之差異如下：

1. 北人集團投入資產估值差異之期後調整：

根據香港會計實務準則，北人集團投入本公司之土地視為資本儲備之增加；而根據中國會計準則，此乃新增之長期待攤費用。因此，香港會計師將今年相關之攤銷費用人民幣313千元撥回。

2. 投入附屬公司資產估值之差異：

根據香港會計實務準則，本公司投入子公司之無形資產原值人民幣4,624千元已於該等年度注銷；而根據中國會計準則，該等無形資產仍結存於本集團之資產中。因此，香港會計師將今年相關之攤銷費用人民幣31千元撥回。

3. 其他資產減值損失之差異：

根據香港會計實務準則，本公司在澳門之物業投資帳面值為人民幣32,727千元，與相關之交易權付款人民幣24,209千元抵銷後，錄得淨額人民幣8,518千元。根據羅迅測計師行於二零零五年三月二十九日發出之評估報告，該物業市值港幣14,000千元（約人民幣14,892千元），因此無須作出任何減值準備。但根據中國會計準則，該等付款已於相關年度確認為收入，而於二零零三年十二月三十一日該長期債權投資之帳面淨值為人民幣19,394千元。因此，中國會計師於本年度作出人民幣4,502千元之減值準備，而香港會計師則將今年相關之減值準備撥回。

During the year, the impact of the differences between domestic and international accounting standards on net profit was Rmb5,297,000. The difference was mainly due to the following:

1. Consequential adjustment on net assets contributed by Beiren Group Corporation:

In accordance with HK GAAP, the land contributed by Beiren Group Corporation into the Company was accounted for as capital reserve. In accordance with PRC accounting standards, the amount was recorded as the increase in long term deferred expenses. Accordingly, the related amortization charge of approximately Rmb313,000 for the year was written back in the accounts prepared under HK GAAP.

2. Difference in valuation of capital contribution to subsidiaries:

In accordance with HK GAAP, the intangible assets invested by the Company into the subsidiaries with original cost of approximately Rmb4,624,000 were written off in relevant years. In accordance with PRC accounting standards, the intangible assets were stated as assets of the Group. Accordingly, the related amount of amortization of Rmb31,000 for the year was written back in the accounts prepared under HK GAAP.

3. Difference in valuation of other assets and consequential adjustment:

In accordance with HK GAAP, the net book value of the Company's properties investment in Macau was Rmb32,727,000. After offsetting with the related option payments of Rmb24,209,000, the net balance amounted to Rmb8,518,000. Based on the valuation report dated 29 March 2005 issued by Lawson David & Sung Surveyors Limited, the market value of the property was HK\$14,000,000 (approximately Rmb14,892,000). Thus, no provision for impairment loss is made. However, such payment was recognized as income in accordance with PRC accounting standards. As at 31 December 2003, the net book value of long-term debt investment amounted to Rmb19,394,000. Accordingly, impairment loss of Rmb4,502,000 was made under PRC accounting standards this year, and such provision for impairment loss was written back in the accounts prepared under HK GAAP.

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### 4. 遞延稅項確認之差異：

根據香港會計實務準則第十二條(經修訂)之規定，對境內外會計政策差異產生之所得稅影響額作遞延稅項調整，由此形成的淨利潤差異計人民幣1,052千元。

### 4. Difference in the recognition of deferred tax assets:

In accordance with the Statements of Standard Accounting Practice 12 (Revised) in Hong Kong, the impacts on income tax arising from differences between accounting principles accepted domestically and internationally should be adjusted for deferred tax. This led to the difference of Rmb1,052,000 in net profit.

### 5. 收購一附屬公司產生之商譽攤銷差異：

根據香港會計實務準則第十二條(經修訂)，對以前年度收購之子公司之遞延稅項做出調整，因此產生商譽為人民幣4,479千元。人民幣448千元的淨利潤差異為該商譽本年攤銷之金額。

### 5. Difference in amortization of goodwill upon acquisition of a subsidiary:

In accordance with the Statement of Standard Accounting Practice No. 12 (revised) in Hong Kong, adjustment was made for the deferred tax of a subsidiary acquired in the previous year, resulting in a goodwill of approximately Rmb4,479,000. A difference in net profit amounting to approximately Rmb448,000 was attributable to the amortisation of the goodwill.

## (三) 扣除非經常性損益項目和金額

## (3) DEDUCTING EXTRAORDINARY ITEMS AND AMOUNT

單位：人民幣元

Unit: Rmb

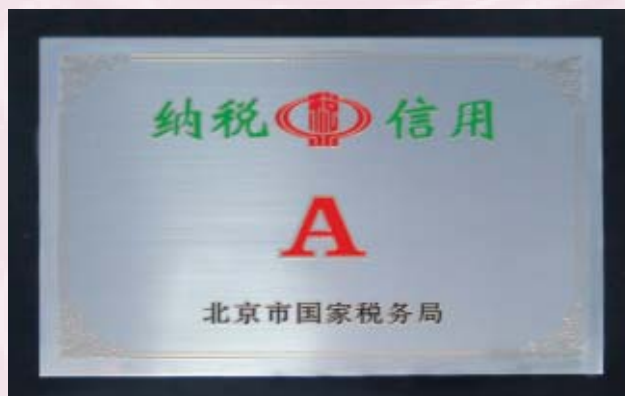
金額

Amount

### 非經常性損益項目

### Profit and loss from extraordinary items

扣除資產減值準備後的 其他各項營業外收入、支出	Non-operating revenue and expenditure after deducting asset impairment provision	2,389,763.72
以前年度已經計提各項 減值準備的轉回	Reversal of provision for impairment during prior years	2,560,406.68
中國證監會認定的其他 非經常性損益項目	Other extraordinary items confirmed by China Securities Regulatory Commission	-2,025,521.14
所得稅影響數	Income tax effect	-178,498.29
合計	Total	2,746,150.97



2004年本公司被北京市國家稅務局授予納稅A級企業

In 2004, the Company was awarded Grade A Pay Taxes Enterprise by State Tax Bureau of Beijing

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## SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

### (四) 報告期末公司前三年主要會計數據和財務指標

### (4) MAJOR ACCOUNTING FIGURES AND FINANCIAL INDICES FOR THE PAST THREE YEARS

單位：人民幣元

Unit: Rmb

		2004年 2004	2003年 2003		本期比 上期增減 (%) Increase/ decrease as compared with previous period (%)	2002年 2002	
			調整後	調整前		調整後	調整前
			After adjustment	Before adjustment		After adjustment	Before adjustment
主要會計數據	Major accounting figures						
主營業務收入	Principal operating income	1,121,219,426.19	1,005,612,844.69	1,005,612,844.69	11.50	926,929,279.47	926,929,279.47
利潤總額	Total profit	118,507,506.15	102,280,643.48	102,280,643.48	15.87	85,498,868.40	85,498,868.40
淨利潤	Net profit	95,903,999.16	82,047,814.03	82,047,814.03	16.89	68,940,690.64	68,940,690.64
扣除非經常性損益的淨利潤	Net profit after extraordinary items	93,157,848.19	77,236,974.91	77,236,974.91	20.61	61,452,367.05	61,452,367.05

		2004年末 The end of 2004	2003年末 The end of 2003		本期比 上期增減 (%) Increase/ decrease as compared with previous period (%)	2002年末 The end of 2002	
			調整後	調整前		調整後	調整前
			After adjustment	Before adjustment		After adjustment	Before adjustment
總資產	Total assets	2,019,421,955.06	1,893,148,599.68	1,893,148,599.68	6.67	1,882,271,513.97	1,882,271,513.97
股東權益	Equity interests of shareholders	1,265,422,331.87	1,202,616,644.46	1,202,616,644.46	5.22	1,021,311,254.56	979,111,254.50
經營活動產生的現金流量淨額	Net cash flow incurred from operating activities	40,321,639.30	53,286,167.40	53,286,167.40	-24.33	174,290,172.01	174,290,172.01

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單位：人民幣元

Unit: Rmb

主要財務指標	Major financial indices	2004年 2004	2003年 2003		本期比 上期增減 (%) Increase/ decrease as compared with previous period (%)	2002年 2002	
		調整後 After adjustment	調整前 Before adjustment	調整前 Before adjustment		調整後 After adjustment	調整前 Before adjustment
每股收益 (全面攤薄)	Earnings per share(fully diluted)	0.23	0.19	0.19	21.05	0.17	0.17
淨資產收益率 (全面攤薄) (%)	Net assets earnings ratio (fully diluted) (%)	7.58	6.82	6.82	11.14	6.75	7.04
扣除非經常性損益的淨利潤的 淨資產收益率 (%)	Return on net assets after extraordinary items (%)	7.36	6.42	6.42	14.64	6.02	6.28
每股經營活動產生的 現金流量淨額	Net cash flow per share from operating activities	0.10	0.13	0.13	-23.08	0.44	0.44
每股收益 (加權平均)	Earnings per share (weighted average)	0.23	0.20	0.20	15.00	0.17	0.17
扣除非經常性損益的 淨利潤的每股收益 (全面攤薄)	Earnings per share of net profit after extraordinary items (fully diluted)	0.22	0.18	0.18	22.22	0.15	0.15
扣除非經常性損益的 淨利潤的每股收益 (加權平均)	Earnings per share of net profit after extraordinary items (weighted average)	0.22	0.18	0.18	22.22	0.15	0.15
淨資產收益率 (加權平均) (%)	Return on net assets (weighted average) (%)	7.79	7.05	7.05	10.50	6.88	7.23
扣除非經常性損益的 淨利潤的淨資產收益率 (加權平均) (%)	Return on net assets after extraordinary items (weighted average) (%)	7.57	6.64	6.64	14.01	6.14	6.24

		2004年末 The end of 2004	2003年末 The end of 2003		本期比 上期增減 (%) Increase/ decrease as compared with previous period (%)	2002年末 The end of 2002	
		調整後 After adjustment	調整前 Before adjustment	調整前 Before adjustment		調整後 After adjustment	調整前 Before adjustment
每股淨資產	Net assets per share	3.00	2.85	2.85	5.26	2.55	2.45
調整後的每股淨資產	Net assets per share after adjustment	2.96	2.81	2.81	5.16	2.39	2.29



# 會計數據和業務數據摘要

## SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

(五) 按中國證監會發佈的《公開發行證券公司信息披露編報規則》第9號的要求計算的淨資產收益率及每股收益

(5) RETURN ON NET ASSETS AND EARNINGS PER SHARE CALCULATING UNDER THE REQUIREMENTS OF NO.9 OF “REGULATION RELATED TO REPORTING OF CORPORATE INFORMATION DISCLOSURE FOR PUBLIC ISSUE OF SECURITIES” ISSUED BY CSRC

		淨資產收益率(%)		每股收益	
		Return on net assets (%)		Earnings per share	
		全面攤薄	加權平均	全面攤薄	加權平均
		Fully diluted	Weighted average	Fully diluted	Weighted average
報告期利潤	Profit during reporting period				
主營業務利潤	Profit of principle operating	26.46	27.20	0.79	0.79
營業利潤	Operating profit	9.61	9.88	0.29	0.29
淨利潤	Net profit	7.58	7.79	0.23	0.23
扣除非經常性損益後的淨利潤	Net profit after extraordinary items	7.36	7.57	0.22	0.22

單位：人民幣元

Unit: Rmb



在2004年「全國企業家活動日」中，本公司董事長朱武安先生（前排右起第二位）榮膺「第三屆北京優秀創業企業家」光榮稱號。Mr. Zhu Wuan (second right at the front row), the Chairman of the Company, has won the honorary title of “The Third Year of Excellent Entrepreneur of Beijing” at the “Activity Day of Entrepreneur in the PRC 2004”.

會計數據和業務數據摘要

SUMMARY OF ACCOUNTING AND OPERATIONAL FIGURES

(六) 報告期內股東權益變動情況及變化原因

(6) CHANGES AND REASONS OF CHANGES IN SHAREHOLDERS' INTERESTS DURING THE REPORTING PERIOD

單位：人民幣元  
Unit: Rmb

項目	Item	股本 Share capital	資本公積 Capital reserves	盈餘公積 Surplus reserves	法定公益金 Statutory public welfare fund	未分配利潤 Undistributed profit	股東權益合計 Total shareholders' interests
期初數	Opening	422,000,000.00	520,217,619.27	165,941,485.91	57,576,538.58	60,699,762.90	1,202,616,644.46
本期增加	Increase in this period		646,476.16	21,658,989.54	9,637,429.77	95,903,999.16	118,224,676.95
本期減少	Decrease in this period					55,418,989.54	55,418,989.54
期末數	Closing	422,000,000.00	520,864,095.43	187,600,475.45	67,213,968.35	101,184,772.52	1,265,422,331.87



2004年3月2日，在海門市三和工貿園舉行的海門北人富士印刷機械有限公司新廠奠基儀式  
On 2 March 2004, the foundation stone laying ceremony of the new plant of Haimen Beiren Fuji Printing Machinery Company Limited in San He Industry and Trade Park in Haimen was held.

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法定公益金已包含在盈餘公積。

Statutory public welfare fund is included in the surplus reserves.

資本公積增加為公司本年對子公司追加投資產生的股權投資差額貸差人民幣28,170.35元，以及因子公司資本公積增加而形成的股權投資準備人民幣618,305.81元。

The increase in capital reserve was derived from Rmb28,170.35 being the credit balance of difference in equity interest investment arising from additional investment by the Company to its subsidiaries during the year, and Rmb618,305.81 being the provision for equity interest investment resulting from the increase in capital reserves of its subsidiaries.

盈餘公積增加主要是根據公司法第177條及公司章程規定，法定盈餘公積按公司淨利潤之10%提取。

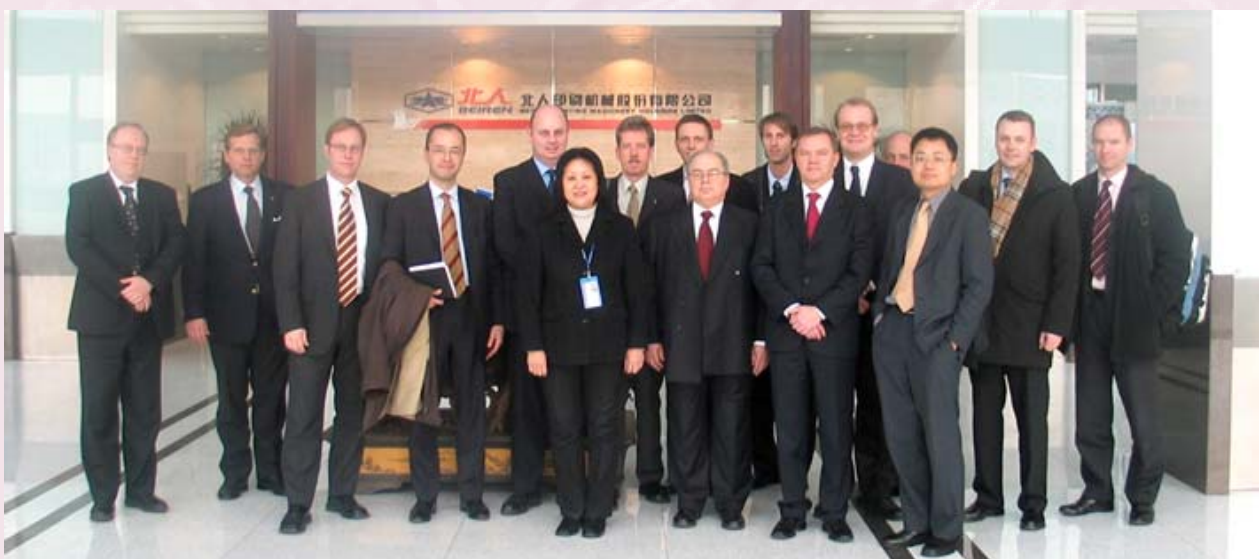
The increase in surplus reserve was mainly due to the transfer of 10% of the Company's net profit to statutory public welfare fund in accordance with Article 177 of the Company Law and the Articles of Associations.

公司在合併報表時，按公司在子公司本年提取法定盈餘公積中所擁有的份額提取法定盈餘公積。

For the purpose of consolidation, an amount is appropriated pro rata to statutory surplus reserve based on the proportion attributable to the Company in the subsidiary during the year.

公司之子公司北京北人富士印刷機械股份有限公司本年根據董事會決議計提儲備基金和企業發展基金，公司在合併報表時，按公司在北人富士所擁有份額提取並計入法定盈餘公積。

In this year, reserves fund and enterprise expansion fund of Beijing Beiren Fuji Printing Machinery Limited, the subsidiary of the Company, were appropriated in accordance with the resolution of the Board. For the purpose of consolidation, an amount was appropriated pro rata to statutory surplus reserve based on the proportion attributable to the Company.



2004年2月11日，瑞典投資者到本公司訪問  
On 11 February 2004, Swedish investors visited the Company.