

# 會計數據和業務數據摘要

## SUMMARY OF FINANCIAL AND OPERATING RESULTS

### 1. 按中國會計準則編制二零零五年度主要會計數據 (經審計)

項目	Items	二零零五 2005 人民幣元 RMB
利潤總額	Profit before taxation	12,459,940
淨利潤	Net Profit	5,415,851
扣除非經常性損益後的淨利潤 (附註)	Profit after taxation and extraordinary items (Note)	(9,621,604)
主營業務利潤	Profit from principal operations	296,077,364
其他業務利潤	Profit from other operations	2,622,371
營業利潤	Operating profit	11,893,164
投資收益	Investment gain	(13,998,383)
補貼收入	Allowance	214,926
營業外收支淨額	Non-operating income / (loss)	14,350,233
經營活動產生的現金流量淨額	Net cash flow from operating activities	178,859,107
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	17,567,385

附註：非經常性損益的扣除項目及金額如下：

Note: Extraordinary items include:

項目	Items	人民幣元 RMB
非經常性營業外收支	Extraordinary non-operating expenses	252,628
處置長期股權投資、固定資產、 無形資產等產生的損益	Profit and loss from the disposal of fixed asset, intangible asset and equity investment	(10,189,427)
補貼收入	Allowance	(151,927)
短期投資收益	Income from short-term investment	(64,470)
長期債權投資收益	Income from long-term debenture investment	(4,773,303)
以前年度計提的壞賬準備的轉回	Write back of provision for bad debts	(110,956)
合計	Total	(15,037,455)

# 會計數據和業務數據摘要 (續)

## SUMMARY OF FINANCIAL AND OPERATING RESULTS (continued)

### 2. 財務摘要

- (i) 按香港普遍採納之會計原則編制 (經審計)

#### 綜合損益表

	2005 人民幣千元 RMB'000	2004 人民幣千元 RMB'000 (重列)* (restated)*	2003 人民幣千元 RMB'000 (重列)* (restated)*	2002 人民幣千元 RMB'000 (重列)* (restated)*	2001 人民幣千元 RMB'000 (重列)* (restated)*
營業額	1,712,102	1,524,409	1,341,788	1,173,550	1,099,289
Turnover					
除稅前溢利 / (虧損)	13,194	(52,352)	61,907	80,996	98,097
Profit / (Loss) before taxation					
稅項	(13,696)	(1,119)	(10,200)	(13,382)	(15,331)
Taxation					
本年度(虧損) / 溢利：	(502)	(53,471)	51,707	67,614	82,766
(Loss) / Profit for the year:					
少數股東權益	(1,731)	(986)	(87)	56	44
Minority interests					
股東應佔溢利 / (虧損)	1,229	(52,485)	51,794	67,558	82,722
Profit / (Loss) attributable to the equity holders of the Company					

#### 綜合資產負債表

	2005 人民幣千元 RMB'000	2004 人民幣千元 RMB'000 (重列)* (restated)*	2003 人民幣千元 RMB'000 (重列)* (restated)*	2002 人民幣千元 RMB'000 (重列)* (restated)*	2001 人民幣千元 RMB'000 (重列)* (restated)*
總資產	2,211,328	2,315,440	2,106,065	1,915,244	1,837,248
Total assets					
總負債	(841,191)	(941,834)	(663,321)	(498,892)	(451,933)
Total liabilities					
少數股東權益	(1,092)	(4,284)	(3,968)	(2,675)	(432)
Minority interests					
資產淨值	1,369,045	1,369,322	1,438,776	1,413,677	1,384,883
Net assets					

\* 為反映按香港會計準則編制之綜合財務報表附註2A所述之會計政策之變動，已作出前期調整。

\* Prior periods have been adjusted to reflect the change in accounting policy as described in note 2A to the consolidated financial statements prepared under HKGAAP.

# 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)

(ii) 按中國會計準則編制 (經審計)

項目 Item	2005 人民幣元 RMB	2004 人民幣元 RMB	2003 人民幣元 RMB
主營業務收入 Income from principal operations	1,696,514,595	1,511,296,120	1,328,471,339
淨利潤 Net profit	5,415,851	(55,608,039)	42,076,297
總資產 Total assets	2,207,053,451	2,298,469,546	2,085,380,644
股東權益 (不含少數股東權益) Shareholders' equity (excluding minority interests)	1,343,492,617	1,340,004,804	1,413,304,497
每股收益 Earnings per share	0.012	(0.122)	0.092
每股淨資產 Net assets per share	2.938	2.930	3.091
調整後的每股淨資產 Adjusted net assets per share	2.938	2.930	3.091
每股經營活動產生的現金流量淨額 Net cash flow from operating activities per share	0.391	0.129	0.287
淨資產收益率 (%) Return on equity (%)	0.40	(4.15)	2.98

(iii) 按中國會計準則編制的利潤表附表 (經審計)

### 2. Financial Summary (continued)

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

(iii) Appendix to the profit and loss account prepared in accordance with PRC accounting standards (Audited)

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	
	2005	2004	2005	2004	2005	2004	2005	2004
主營業務利潤 Profit from principal operations	22.04	17.52	22.05	17.06	0.647	0.513	0.647	0.513
營業利潤 Operating profit	0.89	(2.69)	0.89	(2.62)	0.026	(0.079)	0.026	(0.079)
淨利潤 Profit after taxation	0.40	(4.15)	0.40	(4.04)	0.012	(0.122)	0.012	(0.122)
扣除非經常性損益後的淨利潤 Profit after taxation and extraordinary items	(0.72)	(4.81)	(0.72)	(4.68)	(0.021)	(0.141)	(0.021)	(0.141)

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 2005 to the publication date of the results announcement of 2005.

# 會計數據和業務數據摘要 (續)

## SUMMARY OF FINANCIAL AND OPERATING RESULTS (continued)

### 3. 按照中國會計準則和香港普遍採納之會計原則編制帳目差異

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

	2005年 12月31日 淨資產 Net assets at 31 December 2005 (人民幣千元) RMB'000	2005年 本公司 股東應佔溢利 Profit attributable to equity holders of the Company for the year ended 31 December 2005 (人民幣千元) RMB'000
按中國會計準則編制 Prepared under PRC accounting standards	1,343,493	5,416
按香港普遍採納之會計原則所作之調整： HKGAAP adjustments:		
遞延稅項 Deferred taxation	(4,046)	(3,893)
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	(18,588)	(432)
教育準備金 Provision for education fund	11,659	786
福利準備金 Provision for welfare expenses	15,297	—
為H股上市時重估之重估增值 Surplus from revaluation for listing of H Shares	21,300	—
應佔聯營公司儲備 Share of changes in equity of associates	—	(118)
衍生金融工具 Changes in fair value of derivative	84	84
未確認的投資損失 Unrecognised loss from investment	—	(1,027)
其它 Others	(154)	413
按香港普遍採納之會計原則編制 Prepared under HKGAAP	1,369,045	1,229

# 會計數據和業務數據摘要 (續)

## SUMMARY OF FINANCIAL AND OPERATING RESULTS (continued)

### 4. 按中國會計準則編制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	未分配利潤	外幣報表 折算差額	未確認的 投資損失	股東權益
				Including:			Unrecognized	
Item	Share capital	Capital surplus	Surplus reserve	Welfare reserve	Undistributed profit	Conversion difference	loss from investment	Shareholders' equity
	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
	RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB
期初數	457,312,830	558,919,077	159,424,925	26,291,987	163,003,055	1,344,917	—	1,340,004,804
As at 1 January 2005								
本期增加	—	—	782,736	260,912	4,633,115	—	—	5,415,851
Increase								
本期減少	—	—	—	—	—	900,791	1,027,247	1,928,038
Decrease								
期末數	457,312,830	558,919,077	160,207,661	26,552,899	167,636,170	444,126	(1,027,247)	1,343,492,617
As at 31 December 2005								

變動原因：

Reasons for changes:

1. 盈餘公積變化的主要原因為2005年本公司利潤分配；
2. 未分配利潤變化的主要原因為2005年本公司經營產生盈利；
3. 外幣報表折算差額變化的主要原因為本公司之境外子公司山東新華製藥(歐洲)有限公司的會計報表由記賬本位幣歐元折算為母公司記賬本位幣人民幣時產生差額；
4. 未確認的投資損失變化的主要原因為本公司之子公司淄博新華 — 三和化工有限公司所有者權益出現負數。

1. the surplus reserve changed mainly because of the distribution of profit of the Company in 2005;
2. undistributed profit changed mainly due to the profit generated from the operation of the Company in 2005;
3. conversion difference changed principally because difference occurred when the account denominated in Euros in the financial statement of Shangdong Xinhua Pharmaceutical (Europe) GmbH, the overseas subsidiary of the Company, is translated into a Renminbi account as the parent company;
4. unrecognized loss from investment changed mainly because the owner's interests of Zibo Xinhua Sanhe Chemical & Industrial Company Limited, the subsidiary of the Company, recorded a negative amount.