

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

(I) MAJOR ACCOUNTING FIGURES OF THE COMPANY FOR THE REPORTING PERIOD

單位：元 幣種：人民幣

Unit: Rmb

項目	Item	Amount
利潤總額	Total profit	61,509,113.95
淨利潤	Net profit	48,790,356.05
扣除非經常性損益後的淨利潤	Net profit after extraordinary items	33,402,213.97
主營業務利潤	Profit from principal operations	261,093,749.65
其他業務利潤	Other operating profit	6,268,203.27
營業利潤	Operating profit	38,417,994.15
投資收益	Investment gains	9,007,467.73
補貼收入	Income from subsidies	—
營業外收支淨額	Net non-operating expenses	14,083,652.07
經營活動產生的現金流量淨額	Net cash flow from operating equivalents	-31,354,369.58
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	-55,371,828.40

(二) 報告期末公司前三年主要會計數據和財務指標

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

單位：元 幣種：人民幣

Unit: Rmb

主要會計數據	Major accounting figures	2005	2004	本年比上年增減 (%) Increase / decrease in 2005 as compared with 2004 (%)	2003
主營業務收入	Profit operating income	995,386,645.38	1,121,219,426.19	-11.22	1,005,612,844.69
利潤總額	Total profit	61,509,113.95	118,507,506.15	-48.10	102,280,643.48
淨利潤	Net profit	48,790,356.05	95,903,999.16	-49.13	82,047,814.03
扣除非經常性損益的淨利潤	Net profit after extraordinary items	33,402,213.97	94,312,189.58.19	-64.58	77,236,974.91
每股收益	Earnings per share	0.12	0.23	-47.83	0.19
最新每股收益	Latest earning per share				
淨資產收益率 (%)	Return on net assets (%)	3.81	7.58	減少3.77個百分點	6.82
扣除非經常性損益的淨利潤為基礎計算的淨資產收益率 (%)	Return on net assets after extraordinary items (%)	2.61	7.36	減少4.75個百分點	6.42
扣除非經常性損益後淨利潤為基礎計算的加權平均淨資產收益率 (%)	Return on net assets after extraordinary items (Weighted average) (%)	2.64	7.57	減少4.93個百分點	6.64
經營活動產生的現金流量淨額	Net cash flow from operating activities	-31,354,369.58	40,321,639.30	-177.76	53,286,167.40
每股經營活動產生的現金流量淨額	Net cash flow per share from operating activities	-0.07	0.10	-170.00	0.13



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(二) 報告期末公司前三年主要會計資料和財務指標 (續)

(II) MAJOR ACCOUNTING FIGURES AND FINANCIAL INDICES FOR THE PAST THREE YEARS (continued)

主要會計數據	Major accounting figures	2005年末 End of 2005	2004年末 End of 2004	本年末比上年 末增減 (%) Increase / decrease as compared the previous period (%)	2003年末 End of 2003
總資產	Total assets	2,127,384,112.13	2,019,421,955.06	5.35	1,893,148,599.68
股東權益 (不含少數股東權益)	Equity interests of shareholders (exclusive of minority interests)	1,280,500,032.83	1,265,422,331.87	1.19	1,202,616,644.46
每股淨資產	Net asset per share	3.03	3.00	1.00	2.85
調整後的每股淨資產	Net asset per share after adjustment	2.98	2.96	0.68	2.81

(三) 扣除非經常性損益項目和金 額

(III) DEDUCTING EXTRAORDINARY ITEMS AND AMOUNT

單位：元 幣種：人民幣
Unit: Rmb
金額
Amount

非經常性損益項目	Extraordinary Item	Amount
處置長期股權投資、固定資產、 在建工程、無形資產、 其他長期資產產生的損益	Income (loss) from disposal of long term equity investment and fixed assets	4,569,334.20
扣除公司日常根據企業會計制度規定 計提的資產減值準備後的其他 各項營業外收入、支出	Other non-operating income and cost chargeable	9,516,503.03
以前年度已經計提各項減值準備的轉回	Reversal of provision for impairment for previous years	4,681,748.53
所得稅影響數	Impact from minority	-2,112,547.81
非經常性損益的少數股東影響數	Impact from minority interest	-1,266,895.87
合計	Total	15,388,142.08



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(四) 報告期內股東權益變動情況及變化原因

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

單位：元 幣種：人民幣

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	520,864,095.43	187,600,475.45	67,213,968.35	134,944,772.52	1,265,422,331.87
本期增初	Increase in the period	—	—	10,065,739.48	5,032,869.74	48,790,356.05	58,903,440.44
本期增加	Decrease in the period	—	—	—	—	43,825,739.48	43,825,739.48
期末數	Closing	422,000,000.00	520,864,095.43	197,666,214.93	72,246,838.09	139,909,389.09	1,280,500,032.83

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；法定公益金按公司淨利潤之10%提取所致。

The increase in surplus reserve was mainly due to the transfer of 10% 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的法定盈餘公積中所擁有的份額提取法定盈餘公積。按公司在子公司本年提取法定公益金中所擁有的份額提取法定公益金。

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.

未分配利潤增加是由於本期實現淨利潤所致，本期減少是由於股東大會已批准的上年度現金股利，按公司法及公司章程規定按公司淨利潤之10%提取的法定盈餘公積，10%的法定公益金所致。

For undistributed profit, the increase in the period is due to the increased net profit for the period; the decrease in the period is due to cash dividends for the preceding year as approved by general meeting, the transfers of net profit as to 10% to statutory surplus reserve and 10% to statutory public welfare fund in accordance with the Company Law and the Articles of Association.



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(五) 按不同會計準則編制會計報表的主要差異

(V) DIFFERENCES BETWEEN DOMESTIC AND INTERNATIONAL ACCOUNTING STANDARDS

單位：元 幣種：人民幣
Unit: Rmb

項目	Item	淨利潤		股東權益	
		本期數	上期數	期初數	期末數
		Net profit This period	Net profit Previous period	Shareholders' equity Opening	Shareholders' equity Closing
按中國會計制度	As reported under the PRC accounting standards	48,790	95,904	1,265,422	1,280,500
按香港會計準則調整項目：	Adjusted under HK GAAP:				
北人集團投入資產估值差異	Difference in valuation of net assets contributed to the Company by Beiren Group Corporation	—	—	-60,198	-60,198
北人集團投入資產估值差異之期後攤銷	Consequential adjustment on net assets contributed by Beiren Group Corporation	66	313	48,145	48,211
投入附屬公司資產估值差異	Difference in valuation of capital contribution to subsidiaries	31	31	-321	-290
其他資產減值損失之差異及期後調整	Differences in valuation of other assets and consequential adjustment	6,374	4,502	-6,374	—
遞延稅項確認之差異	Differences in recognition of deferred tax assets / liabilities	62	1,502	19,904	19,684
收購-附屬公司產生之商譽確認差異	Recognition of goodwill upon acquisition of a subsidiaries	—	—	4,479	4,479
收購-附屬公司產生之商譽攤銷差異	Amortization of goodwill upon acquisition of a subsidiary	—	-448	-1,344	-1,344
少數股東損益作為權益表述產生之差異	Difference in profit / loss arising from interest recognition	4,032	822	45,698	51,029
其他	Others	2,230	-153	-1,738	726
按香港會計準則	Prepared under HK GAAP	61,585	102,023	1,313,673	1,342,797



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註：

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12,795千元，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66千元撥回。

2. 投入附屬公司資產估值之差異：

根據香港公認會計準則，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。

Note:

During the year, the impact of the differences between domestic and international accounting standards on net profit was Rmb12,795,000. The difference was mainly due to the following:

1. Consequential adjustment on 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 Rmb66,000 for the year was written back in the accounts by the Hong Kong auditors.

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 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 by the Hong Kong auditors.



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3. 其他資產減值損失之差異：

根據香港公認會計準則，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，該物業市值約人民幣14,892千元，因此無須作出任何減值準備。於2005年該物業已轉讓於獨立第三方，本公司無法繼續持有其他資產，並於2005年將上述長期資產全額轉入其他應收款核算。於資產負債表日該其他應收款項以其他可回收金額人民幣3,000千元列示。但根據中國會計準則，該債權投資亦轉入其他應收款項，並以可回收金額人民幣3,000千元列示。本公司根據上述其他應收款的可收回金額計提人民幣11,892千元的壞賬儲備，香港會計師則計提壞賬儲備人民幣5,518千元。由此形成的淨利潤差異計人民幣6,376千元。

3. Difference on impairment loss of other assets

According to HK GAAP, the book value of investment of property in Macau in prior years amounted to Rmb32,727,000 and a net value of Rmb8,518,000 was recorded after it was offset by the transaction right payment of Rmb24,209,000. According to the valuation report issued on 29 March 2005 by Lawson David and Sung Surveyors Limited, the market value of the property was approximately Rmb14,982,000 and no provision of impairment in value was made. Since the property was transferred to the independent third party in 2005, the Group could not continue to hold other assets and in 2005 transferred all long-term assets mentioned above as other accounts receivable. As at the balance sheet date, the other accounts receivable of Rmb3,000,000 was stated as accounts receivable, while according to PRC accounting standards, such bad debt and equity investment was also transferred to other accounts receivable and was stated as the accounts receivable at the amount of Rmb3,000,000. The Company made provision for bad debt of Rmb11,892,000 to the other accounts receivable mentioned above while the Hong Kong auditors provided Rmb5,518,000 for the bad debt, which resulted in a difference of Rmb6,376,000 in net profit.

4. 遞延稅項確認之差異：

香港會計師根據香港公認會計原則第十二條（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62千元。

4. Difference on recognition of deferred taxation

The Hong Kong auditors adjusted the deferred taxation in relation to the amount of income tax arising from international and domestic accounting standards under the Article 12 (revised) of HK GAAP, which resulted in net profit difference amounted to Rmb62,000.

