



審計報告  
Report of the Auditors

信永  
ShineWing

信永會計師事務所

**ShineWing**  
certified public accountants

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山東新華製藥股份有限公司  
(於中華人民共和國註冊成立之股份有限公司)  
全體股東

To the shareholders of  
**SHANDONG XINHUA PHARMACEUTICAL COMPANY LIMITED**  
(Incorporated in the People's Republic of China with limited liability)

我們接受委託，審計了山東新華製藥股份有限公司（以下簡稱 貴公司）二零零零年十二月三十一日資產負債表（母公司及合併）、二零零零年度利潤表、利潤分配表（母公司及合併）及現金流量表（母公司及合併）。這些會計報表的編製由 貴公司負責，我們的責任是對會計報表發表審計意見。我們的審計是按照《中國註冊會計師獨立審計準則》的規定進行的。我們抽查了有關會計記錄和憑證，並完成了當時情況下我們認為必要的其他審計程序。

We have audited the balance sheet of Shandong Xinhua Pharmaceutical Company Limited (the "Company"). As at 31 December 2000, its profit and loss statement and cash flows statement for the year then ended. These financial statements are the responsibility of the Company and our responsibility is to express an audit opinion on these statements. We conducted our audit in accordance with Standards for Independent Audits of PRC Certified Public Accountants. We have examined, on a test basis, the accounting records and supporting evidence, and have carried out such audit procedures as we considered necessary.

我們認為， 貴公司的會計報表符合《企業會計準則》和《股份有限公司會計制度》的有關規定，在所有重大方面公允地反映了 貴公司二零零零年十二月三十一日的財務狀況、二零零零年度的經營成果和現金流量情況，會計處理方法的選用符合一貫性原則。

In our opinion, the financial statements mentioned above present fairly, in all material respects, the financial position of the Company at 31 December 2000, the results of its operations and cash flows for the year then ended, in conformity with Accounting Standards for Enterprises and Accounting Regulations of Joint Stock Limited Company, and on a consistent basis.

信永會計師事務所  
註冊會計師  
二零零一年二月二十六日

**Shine Wing CPAs**  
Certified Public Accountants, PRC  
26 February 2001



# 資產負債表 (合併) Consolidated Balance Sheet

二零二零年十二月三十一日 As at 31 December 2020

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

資產	Assets	年末數 At end of Period 人民幣元 RMB	年初數 At beginning of Period 人民幣元 RMB
流動資產：	Current assets:		
現金	Cash on hand	47,917.03	49,232.86
銀行存款	Cash in bank	279,177,794.53	289,599,668.25
有價證券	Marketable securities	—	—
應收票據	Notes receivable	9,495,259.28	10,892,478.00
應收賬款	Accounts receivable	220,345,849.54	276,952,202.56
其他應收款	Other receivables	84,702,812.38	79,481,379.97
減：壞賬準備	Less: Provision for bad debts	5,395,137.18	24,171,501.13
預付貨款	Deposits to suppliers	6,700,584.42	4,456,281.38
待攤費用	Deferred and prepaid expenses	899,393.00	—
存貨	Inventories	166,451,320.16	182,825,765.71
減：存貨變現 損失準備	Less: Provision for loss on realisation of inventory	329,809.51	3,308,431.80
一年內到期的 長期投資	Long term investments due within one year	—	—
其他流動資產	Other current assets	—	—
流動資產合計	Total current assets	762,095,983.65	816,777,075.80
長期投資：	Long term investments:		
長期投資	Long term investments	38,663,500.00	1,707,500.00
一年以上的應收款項	Accounts receivable due after one year	—	—
長期投資合計	Total long term investments	38,663,500.00	1,707,500.00
固定資產：	Fixed assets:		
固定資產原值	Fixed assets at cost	896,876,180.18	863,821,164.52
減：累計折舊	Less: accumulated depreciation	460,999,541.46	406,590,094.74
固定資產淨值	Fixed assets-net book value	435,876,638.72	457,231,069.78
工程物資	Construction materials	2,039,971.44	1,975,397.84
在建工程	Construction-in-progress	61,735,431.31	42,869,275.95
固定資產合計	Total fixed assets	499,652,041.47	502,075,743.57
無形資產：	Intangible assets:		
場地使用權	Land use rights	62,315,248.00	63,707,292.00
工業產權及專有技術	Proprietary technology and patents	—	—
其他無形資產	Other intangible assets	—	—
無形資產合計	Total intangible assets	62,315,248.00	63,707,292.00
其他資產：	Other assets:		
其他遞延支出	Other deferred expenses	—	—
其他資產合計	Total other assets	—	—
資產總計	Total assets	1,362,726,773.12	1,384,267,611.37



資產負債表(合併)(續)  
Consolidated Balance Sheet (Continued)

二零二零年十二月三十一日 As at 31 December 2020

負債及股東權益	Liabilities and shareholders' equity	年末數 At end of Year 人民幣元 RMB	年初數 At beginning of Year 人民幣元 RMB
流動負債：	Current liabilities:		
短期借款	Short term loans	259,100,000.00	276,230,000.00
應付票據	Notes payable	27,669,400.00	14,690,000.00
應付賬款	Accounts payable	74,285,403.98	84,410,021.19
應付工資	Accrued payroll	—	—
應交稅金	Tax payable	4,563,274.84	2,580,729.41
應付股利	Dividend payable	38,853,599.05	21,376,200.90
預付貨款	Deposits from customers	5,747,527.45	4,727,609.01
其他應付款	Other payables	12,144,333.86	14,558,425.55
預提費用	Accrued expenses	2,500,000.00	1,500,000.00
應付福利費	Welfare and benefit payable	8,389,761.25	6,552,860.44
其他未交款	Other payments	—	—
一年內到期的 長期負債	Long term loans due within one year	—	63,146,000.00
其他流動負債	Other current liabilities	—	—
流動負債合計	Total current liabilities	<u>433,253,300.43</u>	<u>489,771,846.50</u>
長期負債：	Long term liabilities:		
長期借款	Long term loans	—	—
應付公司債	Debentures payable	—	—
應付公司債溢價 (折價)	Premium (Discount) on debenture payable	—	—
一年以上的 應付款項	Accounts payable due after one year	3,561,500.00	3,561,500.00
長期負債合計	Total long term liabilities	<u>3,561,500.00</u>	<u>3,561,500.00</u>
其他負債	Other liabilities	—	—
其他負債合計	Total other liabilities	—	—
負債合計	Total liabilities	<u>436,814,800.43</u>	<u>493,333,346.50</u>
少數股東權益	Minority interests	215,781.09	149,696.06
股東權益：	Shareholders' equity:		
股本	Share capital	427,312,830.00	427,312,830.00
資本公積	Capital surplus	218,402,458.30	218,402,458.30
盈餘公積	Surplus reserve	113,462,310.71	96,182,464.06
其中：公益金	Including: welfare reserve	18,815,386.30	15,359,416.97
未分配利潤	Undistributed profit	166,518,592.59	148,886,816.45
股東權益合計	Total shareholders' equity	<u>925,696,191.60</u>	<u>890,784,568.81</u>
負債及股東權益合計	Total liabilities and shareholders' equity	<u>1,362,726,773.12</u>	<u>1,384,267,611.37</u>



# 資產負債表 Balance Sheet

二零零零年十二月三十一日 As at 31 December 2000

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

資產	Assets	年末數 At end of Period 人民幣元 RMB	年初數 At beginning of Period 人民幣元 RMB
流動資產：	Current assets:		
現金	Cash on hand	47,917.03	44,029.71
銀行存款	Cash in bank	277,458,330.37	288,398,955.66
有價證券	Short term investment	—	—
應收票據	Notes receivable	9,495,259.28	10,892,478.00
應收賬款	Accounts receivable	220,345,849.54	276,952,202.56
其他應收款	Other receivables	85,018,602.04	80,130,829.78
減：壞賬準備	Less: Provision for bad debts	5,395,137.18	24,171,501.13
預付貨款	Deposits to suppliers	6,700,584.42	4,456,281.38
待攤費用	Deferred and prepaid expenses	899,393.00	—
存貨	Inventories	164,705,614.64	180,948,764.96
減：存貨變現 損失準備	Less: Provision for loss on realisation of inventory	329,809.51	3,308,431.80
一年內到期的 長期投資	Long term investments due within one year	—	—
其他流動資產	Other current assets	—	—
流動資產合計	Total current assets	758,946,603.63	814,343,609.12
長期投資：	Long term investments:		
長期投資	Long term investments	40,245,894.72	2,805,271.10
一年以上的 應收款項	Accounts receivable due after one year	—	—
長期投資合計	Total long term investments	40,245,894.72	2,805,271.10
固定資產：	Fixed assets:		
固定資產原值	Fixed assets at cost	896,755,953.18	863,738,410.52
減：累計折舊	Less: accumulated depreciation	460,977,437.10	406,588,715.50
固定資產淨值	Fixed assets-net book value	435,778,516.08	457,149,695.02
工程物資	Construction materials	2,039,971.44	1,975,397.84
在建工程	Construction-in-progress	61,735,431.31	42,869,275.95
固定資產合計	Total fixed assets	499,553,918.83	501,994,368.81
無形資產：	Intangible assets:		
場地使用權	Land use rights	62,315,248.00	63,707,292.00
工業產權及專有技術	Proprietary technology and patents	—	—
其他無形資產	Other intangible assets	—	—
無形資產合計	Total intangible assets	62,315,248.00	63,707,292.00
其他資產：	Other assets:		
其他遞延支出	Other deferred expenses	—	—
其他資產合計	Total other assets	—	—
資產總計	Total assets	1,361,061,665.18	1,382,850,541.03



資產負債表 (續)  
Balance Sheet (Continued)

二零二零年十二月三十一日 As at 31 December 2020

負債及股東權益	Liabilities and shareholders' equity	年末數 At end of Year 人民幣元 RMB	年初數 At beginning of Year 人民幣元 RMB
流動負債：	Current liabilities:		
短期借款	Short term loans	259,100,000.00	276,230,000.00
應付票據	Notes payable	27,669,400.00	14,690,000.00
應付賬款	Accounts payable	72,345,623.64	83,249,905.19
應付工資	Accrued payroll	—	—
應交稅金	Tax payable	4,792,208.67	2,442,880.35
應付股利	Dividend payable	38,853,599.05	21,376,200.90
預收貨款	Deposits from customers	5,747,527.45	4,727,609.01
其他應付款	Other payables	12,405,853.52	14,589,016.33
預提費用	Accrued expenses	2,500,000.00	1,500,000.00
應付福利費	Welfare and benefit payable	8,389,761.25	6,552,860.44
其他未交款	Other payments	—	—
一年內到期的 長期負債	Long term loans due within one year	—	63,146,000.00
其他流動負債	Other current liabilities	—	—
流動負債合計	Total current liabilities	<u>431,803,973.58</u>	<u>488,504,472.22</u>
長期負債：	Long term liabilities:		
長期借款	Long term loans	—	—
應付公司債	Debentures payable	—	—
應付公司債溢價 (折價)	Premium (Discount) on debenture payable	—	—
一年以上的應付款項	Accounts payable due after one year	3,561,500.00	3,561,500.00
長期負債合計	Total long term liabilities	<u>3,561,500.00</u>	<u>3,561,500.00</u>
其他負債	Other liabilities	—	—
其他負債合計	Total other liabilities	—	—
負債合計	Total liabilities	<u>435,365,473.58</u>	<u>492,065,972.22</u>
股東權益：	Shareholders' equity:		
股本	Share capital	427,312,830.00	427,312,830.00
資本公積	Capital surplus	218,402,458.30	218,402,458.30
盈餘公積	Surplus reserve	113,462,310.71	96,182,464.06
其中：公益金	Including: welfare reserve	18,815,386.30	15,359,416.97
未分配利潤	Undistributed profit	166,518,592.59	148,886,816.45
股東權益合計	Total shareholders' equity	<u>925,696,191.60</u>	<u>890,784,568.81</u>
負債及股東權益合計	Total liabilities and shareholders' equity	<u>1,361,061,665.18</u>	<u>1,382,850,541.03</u>



## 利潤表及利潤分配表 (合併) Consolidated Profit and Loss Account and Profit Distribution

截至二零二零年十二月三十一日止年度 For the year ended 31 December 2020

		本年累計數 Current year 人民幣元 RMB	上年累計數 Last year 人民幣元 RMB
主營業務收入	Sales	1,044,072,798.76	950,661,233.82
其中：出口主營業務收入	Including: Export sales	411,336,366.20	378,039,049.50
減：折扣與折讓	Less: Sales allowance and discount	—	—
主營業務收入淨額	Net sales	1,044,072,798.76	950,661,233.82
減：主營業務稅金及附加	Less: Sales tax	6,830,368.63	6,759,541.17
主營業務成本	Cost of sales	734,998,291.82	677,224,674.49
其中：出口主營業務成本	Including: Cost of export sales	299,399,457.18	268,596,440.01
主營業務利潤	Sales gross profit	302,244,138.31	266,677,018.16
減：營業費用	Less: Selling expenses	109,892,641.12	94,999,313.65
管理費用	General and administrative expenses	98,780,714.31	87,584,371.01
財務費用	Financial expenses	9,045,939.49	8,557,154.65
加：其他業務利潤	Add: Net income from other operations	1,972,534.35	1,432,222.87
營業利潤	Operating profit	86,497,377.74	76,968,401.72
加：投資收益	Add: Investment income	604,000.00	—
營業外收入	Non-operating income	4,021,563.07	2,195,218.01
補貼收入	Allowance	—	1,275,439.62
減：營業外支出	Less: Non-operating expenses	6,447,997.04	6,399,857.67
加：以前年度損益調整	Add: Prior year adjustment	—	—
利潤總額	Profit before income tax	84,674,943.77	74,039,201.68
減：所得稅	Less: Income tax	15,489,472.12	10,399,765.39
少數股東權益	Minority interests	66,085.03	29,696.06
淨利潤	Profit after taxation	69,119,386.62	63,609,740.23
加：年初未分配利潤	Add: Undistributed profit at the beginning of the year	148,886,816.45	118,272,024.47
可供分配的利潤	Distributable profit	218,006,203.07	181,881,764.70
減：提取法定盈餘公積	Less: Appropriation of statutory surplus reserve	6,911,938.66	6,360,974.02
提取法定公益金	Appropriation of statutory employees welfare reserve	3,455,969.33	3,180,487.01
可供股東分配的利潤	Undistributed profit available for the year	207,638,295.08	172,340,303.67
減：提取任意盈餘公積	Less: Appropriation of discretionary surplus reserve	6,911,938.66	6,360,974.02
應付普通股股利	Dividends distribution	34,185,026.40	17,092,513.20
上年度納稅調整	Prior year's income tax adjustment	22,737.43	—
未分配利潤	Undistributed profit	166,518,592.59	148,886,816.45



## 利潤表及利潤分配表 Profit and Loss Account and Profit Distribution

截至二零零零年十二月三十一日止年度 For the year ended 31 December 2000

		本年累計數 Current year 人民幣元 RMB	上年累計數 Last year 人民幣元 RMB
主營業務收入	Sales	1,036,321,498.73	948,767,096.60
其中：出口主營業務收入	Including: Export sales	411,336,366.20	378,039,049.50
減：折扣與折讓	Less: Sales allowance and discount	—	—
主營業務收入淨額	Net sales	1,036,321,498.73	948,767,096.60
減：主營業務稅金及附加	Less: Sales tax	6,784,444.58	6,752,435.35
主營業務成本	Cost of sales	729,267,954.45	675,839,663.76
其中：出口主營業務成本	Including: Cost of export sales	299,399,457.18	268,596,440.01
主營業務利潤	Sales gross profit	300,269,099.70	266,174,997.49
減：營業費用	Less: Selling expenses	109,280,196.04	94,910,717.51
管理費用	General and administrative expenses	98,240,297.63	87,535,903.04
財務費用	Financial expenses	9,069,265.68	8,561,552.05
加：其他業務利潤	Add: Net income from other operations	1,972,534.35	1,432,222.87
營業利潤	Operating profit	85,651,874.70	76,599,047.76
加：投資收益	Add: Investment income	1,088,623.62	217,771.10
營業外收入	Non-operating income	4,021,563.07	2,195,218.01
補貼收入	Allowance	—	1,275,439.62
減：營業外支出	Less: Non-operating expenses	6,432,218.65	6,399,857.67
加：以前年度損益調整	Add: Prior year adjustment	—	—
利潤總額	Profit before income tax	84,329,842.74	73,887,618.82
減：所得稅	Less: Income tax	15,210,456.12	10,277,878.59
淨利潤	Profit after taxation	69,119,386.62	63,609,740.23
加：年初未分配利潤	Add: Undistributed profit at the beginning of the year	148,886,816.45	118,272,024.47
可供分配的利潤	Distributable profit	218,006,203.07	181,881,764.70
減：提取法定盈餘公積	Less: Appropriation of statutory surplus reserve	6,911,938.66	6,360,974.02
提取法定公益金	Appropriation of statutory employees welfare reserve	3,455,969.33	3,180,487.01
可供股東分配的利潤	Undistributed profit available for the year	207,638,295.08	172,340,303.67
減：提取任意盈餘公積	Less: Appropriation of discretionary surplus reserve	6,911,938.66	6,360,974.02
應付普通股股利	Dividends distribution	34,185,026.40	17,092,513.20
上年度納稅調整	Prior year's income tax adjustment	22,737.43	—
未分配利潤	Undistributed profit	166,518,592.59	148,886,816.45



# 現金流量表 (合併) Consolidated Cash Flow Statement

截至二零二零年十二月三十一日止年度 For the year ended 31 December 2020

本期金額  
Current year  
人民幣  
RMB

<b>一、經營活動產生的現金流量</b>	<b>Cash flows from operating activities</b>	
銷售商品、提供勞務收到的現金	Cash received from sales of goods or rendering of services	1,058,282,987.40
收取的租金	Rental received	—
收到的稅費返還	Refund of tax	8,830,000.00
收到的與經營活動有關的現金	Other cash received relating to operating activities	5,383,580.54
<b>現金流入小計</b>	<b>Sub-total of cash inflows</b>	<b>1,072,496,567.94</b>
購買商品、接受勞務支付的現金	Cash paid for goods and services	630,215,071.02
經營租賃所支付的租金	Cash paid for operating leases	198,500.00
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees	110,321,854.76
實際交納的增值稅款	Value added tax paid	71,086,463.40
支付的所得稅款	Income tax paid	23,893,924.84
支付的除增值稅、所得稅以外的其他稅費	Taxes paid other than value added tax and income tax	9,487,785.14
支付的其他與經營活動有關的現金	Other cash paid relating to operating activities	59,757,644.66
<b>現金流出小計</b>	<b>Sub-total of cash outflows</b>	<b>904,961,243.82</b>
<b>經營活動產生的現金流量淨額</b>	<b>Net cash flow from operating activities</b>	<b>167,535,324.12</b>
<b>二、投資活動產生的現金流量</b>	<b>Cash flows from investing activities</b>	
收回投資所收到的現金	Cash received from return of investments	44,000.00
分得股利或利潤所收到的現金	Cash received from distribution of dividends or profits	604,000.00
取得債券利息收入所收到的現金	Cash received from bond interest income	—
處置固定資產、無形資產和其他長期資產而收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets	—
收到的其他與投資活動有關的現金	Other cash received relating to investing activities	—
<b>現金流入小計</b>	<b>Sub-total of cash inflows</b>	<b>648,000.00</b>
購建固定資產、無形資產和其他長期資產所支付的現金	Cash paid to acquire fixed assets, intangible assets and other long-term activities	47,087,869.74
權益性投資所支付的現金	Cash paid to acquire equity investments	33,200,000.00
債權性投資所支付的現金	Cash paid to acquire debt investments	—
支付的其他與投資活動有關的現金	Other cash paid relating in investing activities	—
<b>現金流出小計</b>	<b>Sub-total of cash outflows</b>	<b>80,287,869.74</b>
<b>投資活動產生的現金流量淨額</b>	<b>Net cash flow from investment activities</b>	<b>(79,639,869.74)</b>





現金流量表(合併)(續)  
Consolidated Cash Flow Statement (Continued)

截至二零零零年十二月三十一日止年度 For the year ended 31 December 2000

		本期金額 Current year 人民幣 RMB
三、籌資活動產生的現金流量	<b>Cash flows from financing activities</b>	
吸收權益性投資所收到的現金	Proceeds from issuing shares	—
發行債券所收到的現金	Proceeds from issue of bonds	—
借款所收到的現金	Proceeds from borrowings	430,100,000.00
收到的其他與籌資活動有關的現金	Other proceeds relating to financing activities	8,468,702.55
		<hr/>
現金流入小計	<b>Sub-total of cash inflows</b>	438,568,702.55
		<hr/>
償還債務所支付的現金	Cash repayments of amounts borrowed	507,594,400.00
發生籌資費用所支付的現金	Cash payments of expenses on any financing activities	—
分配股息或利潤所支付的現金	Cash payments for distribution of dividends or profits	6,641,297.96
支付利息所支付的現金	Cash payments of interest expenses	21,715,731.40
融資租賃所支付的現金	Cash payments for finance leases	—
減少註冊資本所支付的現金	Cash payments for reduction of registered capital	—
支付的其他與籌資活動有關的現金	Other cash payments relating to financing activities	899,393.00
		<hr/>
現金流出小計	<b>Sub-total of cash outflows</b>	536,850,822.36
		<hr/>
籌資活動產生的現金流量淨額	<b>Net cash flow from financing activities</b>	(98,282,119.81)
		<hr/>
四、匯率變動對現金的影響	<b>Effect of foreign exchange rate changes on cash</b>	(36,524.12)
		<hr/>
五、現金及現金等價物淨增加額	<b>Net Increase in cash and cash equivalents</b>	(10,423,189.55)
		<hr/>



# 現金流量表 (合併) (續) Consolidated Cash Flow Statement (Continued)

截至二零零零年十二月三十一日止年度 For the year ended 31 December 2000

## 補充資料

## Supplementary information:

本期金額  
Current year  
人民幣  
RMB

一、不涉及現金收支的投資和 籌資活動	<b>Investing and financing activities that do not involve cash receipts and payments:</b>	
以固定資產償還債務	Repayment of debts by the transfer of fixed assets	—
以投資償還債務	Repayment of debts by the transfer of investments	—
以固定資產進行投資	Investment in the form of fixed assets	—
以存貨償還債務	Repayments of debts by the transfer of inventories	—
二、將淨利潤調節為經營活動的 現金流量	<b>Reconciliation of net profit to cash flows from operating activities:</b>	
淨利潤	Net profit	69,119,386.62
加：計提的壞賬準備或轉銷的壞賬	Add: Provision for bad debt or bad debt written off	10,277,608.22
固定資產折舊	Depreciation of fixed assets	64,027,415.16
無形資產攤銷	Amorisation of intangible assets	1,392,044.00
處置固定資產、無形資產 和其他長期資產的 損失 (或收益)	Losses on disposal of fixed assets, intangible assets and other long-term asset (or deduct: gains)	2,381,633.68
固定資產報廢損失	Losses on scrapping of fixed assets	—
財務費用	Financial expenses	9,045,939.49
投資損失 (減：收益)	Losses arising from investments (or deduct: gains)	(604,000.00)
遞延稅款貸項 (減：借項)	Deferred tax credit (or deduct: debit)	—
存貨減少	Decrease in inventories (or deduct: increase)	12,776,580.26
經營性應收項目的減少 (減：增加)	Decrease in operating receivables (or deduct: increase)	(9,457,104.49)
經營性應付項目的增加 (減：減少)	Increase in operating payables (or deduct: decrease)	5,280,055.78
其他	Others	3,295,765.40
<b>經營活動產生的現金流量淨額</b>	<b>Net cash flow from operating activities</b>	<b>167,535,324.12</b>
三、現金及現金等價物淨增加情況	<b>Net increase in cash and cash equivalents:</b>	
現金的期末餘額	Cash at the end of the period	279,225,711.56
減：現金的期初餘額	Less: cash at the beginning of the period	289,648,901.11
加：現金等價物的期末餘額	Plus: cash equivalent at the end of the period	—
減：現金等價物的期初餘額	Less: cash equivalents at the beginning the period	—
<b>現金及現金等價物淨增加額</b>	<b>Net increase in cash and cash equivalents</b>	<b>(10,423,189.55)</b>



## 現金流量表 Cash Flow Statement

截至二零零零年十二月三十一日止年度 For the year ended 31 December 2000

本期金額

Current year

人民幣

RMB

一、經營活動產生的現金流量	Cash flows from operating activities	
銷售商品、提供勞務 收到的現金	Cash received from sales of goods or rendering of services	1,047,900,682.99
收取的租金	Rental received	—
收到的稅費返還	Refund of tax	8,830,000.00
收到的其他與經營活動 有關的現金	Other cash received relating to operating activities	5,284,192.56
<b>現金流入小計</b>	<b>Sub-total of cash inflows</b>	<b>1,062,014,875.55</b>
購買商品、接受勞務支付的現金	Cash paid for goods and services	622,308,165.10
經營租賃所支付的租金	Cash paid for operating leases	—
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees	109,975,250.30
實際交納的增值稅款	Value added tax paid	70,625,492.53
支付的所得稅款	Income tax paid	23,526,603.31
支付的除增值稅、所得稅以外的 其他稅費	Taxes paid other than value added tax and income tax	9,440,455.83
支付的其他與經營活動 有關的現金	Other cash paid relating to operating activities	59,154,605.78
<b>現金流出小計</b>	<b>Sub-total of cash outflows</b>	<b>895,030,572.85</b>
<b>經營活動產生的現金流量淨額</b>	<b>Net cash flow from operating activities</b>	<b>166,984,302.70</b>



## 現金流量表 (續) Cash Flow Statement (Continued)

截至二零零零年十二月三十一日止年度 For the year ended 31 December 2000

	本期金額 Current year 人民幣 RMB
<b>二、投資活動產生的現金流量</b>	
收回投資所收到的現金	44,000.00
分得股利或利潤 所收到的現金	604,000.00
取得債券利息收入所收到的現金	—
處置固定資產、無形資產和其他 長期資產而收回的現金淨額	—
收到的其他與投資活動 有關的現金	—
<b>現金流入小計</b>	<b>648,000.00</b>
購建固定資產、 無形資產和其他 長期資產所支付的現金	47,050,396.74
權益性投資所支付的現金	33,200,000.00
債權性投資所支付的現金	—
支付的其他與投資活動 有關的現金	—
<b>現金流出小計</b>	<b>80,250,396.74</b>
<b>投資活動產生的現金流量淨額</b>	<b>(79,602,396.74)</b>



現金流量表 (續)  
Cash Flow Statement (Continued)

截至二零零零年十二月三十一日止年度 For the year ended 31 December 2000

		本期金額 Current year 人民幣 RMB
<b>三、籌資活動產生的現金流量</b>	<b>Cash flows from financing activities</b>	
吸收權益性投資所收到的現金	Proceeds from issuing shares	—
發行債券所收到的現金	Proceeds from issue of bonds	—
借款所收到的現金	Proceeds from borrowings	430,100,000.00
收到的其他與籌資活動有關的現金	Other proceeds relating to financing activities	8,468,702.55
<b>現金流入小計</b>	<b>Sub-total of cash inflows</b>	<b>438,568,702.55</b>
償還債務所支付的現金	Cash repayments of amounts borrowed	507,594,400.00
發生籌資費用所支付的現金	Cash payments of expenses on any financing activities	—
分配股息或利潤所支付的現金	Cash payments for distribution of dividends or profits	6,641,297.96
支付利息所支付的現金	Cash payments of interest expenses	21,715,731.40
融資租賃所支付的現金	Cash payments for finance leases	—
減少註冊資本所支付的現金	Cash payments for reduction of registered capital	—
支付的其他與籌資活動有關的現金	Other cash payments relating to financing activities	899,393.00
<b>現金流出小計</b>	<b>Sub-total of cash outflows</b>	<b>536,850,822.36</b>
<b>籌資活動產生的現金流量淨額</b>	<b>Net cash flow from financing activities</b>	<b>(98,282,119.81)</b>
<b>四、匯率變動對現金的影響</b>	<b>Effect of foreign exchange rate changes on cash</b>	<b>(36,524.12)</b>
<b>五、現金及現金等價物淨增加額</b>	<b>Net Increase in cash and cash equivalents</b>	<b>(10,936,737.97)</b>



現金流量表 (續)  
Cash Flow Statement (Continued)

截至二零二零年十二月三十一日止年度 For the year ended 31 December 2020

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

補充資料

Supplementary information:

		本期金額 Current year 人民幣 RMB
一、不涉及現金收支的投資和 籌資活動	<b>Investing and financing activities that do not involve cash receipts and payments:</b>	—
以固定資產償還債務	Repayment of debts by the transfer of fixed assets	—
以投資償還債務	Repayment of debts by the transfer of investments	—
以固定資產進行投資	Investment in the form of fixed assets	—
以存貨償還債務	Repayments of debts by the transfer of inventories	—
二、將淨利潤調節為經營活動的 現金流量	<b>Reconciliation of net profit to cash flows from operating activities:</b>	
淨利潤	Net profit	69,119,386.62
加：計提的壞賬準備或 轉銷的壞賬	Add: Provision for bad debt or bad debt written off	10,277,608.22
固定資產折舊	Depreciation of fixed assets	64,006,689.16
無形資產攤銷	Amorisation of intangible assets	1,392,044.00
處置固定資產、無形 資產和其他長期資產的 損失 (減：收益)	Losses on disposal of fixed assets, intangible assets and other long-term assets (or deduct: gains)	2,381,633.68
固定資產報廢損失	Losses on scrapping of fixed assets	—
財務費用	Financial expenses	9,069,265.68
投資損失 (減：收益)	Losses arising from investments (or deduct: gains)	(604,000.00)
遞延稅款貸項 (減：借項)	Deferred tax credit (or deduct: debit)	—
存貨減少	Decrease in inventories (or deduct: increase)	12,645,285.03
經營性應收項目的 減少 (減：增加)	Decrease in operating receivables (or deduct: increase)	(7,424,444.38)
經營性應付項目的 增加 (減：減少)	Increase in operating payables (or deduct: decrease)	5,098,103.21
其他	other	1,022,731.48
經營活動產生的現金流量淨額	<b>Net cash flow from operating activities</b>	<b>166,984,302.70</b>
三、現金及現金等價物淨增加情況	<b>Net increase in cash and cash equivalents:</b>	
現金的期末餘額	Cash at the end of the period	277,506,247.40
減：現金的期初餘額	Less: cash at the beginning of the period	288,442,985.37
加：現金等價物的期末餘額	Plus: cash equivalents at the end of the period	—
減：現金等價物的期初餘額	Less: cash equivalents at the beginning of the period	—
現金及現金等價物淨增加額	<b>Net increase in cash and cash equivalents</b>	<b>(10,936,737.97)</b>



# 賬目附註 Notes to the Accounts

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

## 1. 概況

山東新華製藥股份有限公司（下稱：本公司）是一間上市公司，本公司在一九九三年由山東新華製藥廠改組成立。一九九六年十二月本公司以香港為上市地，公開發行中華人民共和國H種股票；一九九七年七月本公司以深圳為上市地，公開發行中華人民共和國A種股票。一九九八年十一月經中華人民共和國對外貿易經濟合作部批准後，轉為外商投資股份有限公司。

截止二零零零年十二月三十一日，本公司的註冊資本為人民幣42,731萬元，股本結構如下：

## 1. GENERAL BACKGROUND

Shandong Xinhua Pharmaceutical Company Limited (the "Company"), a listing company, was established in 1993 as a result of the reorganization of Shandong Xinhua Pharmaceutical Factory. In December 1996, the Company issued its H Shares of the People's Republic of China on Hong Kong Security Exchange. In July 1997, the Company listed its A Shares of the People's Republic of China on Shenzhen Stock Exchange. In November 1998, the Company became a foreign investment joint stock limited company approved by the Ministry of Foreign Trade and Economic Cooperation of the PRC.

As at 31 December 2000, the registered capital of the Company was RMB427.31 million and the capital structure of the Company for the year ended of 31 December 2000 was as follows:

		股份數額 Number of Shares Outstanding	股本金額 Amount 人民幣千元 RMB'000	比例 Percentage
國家股	State shares	217,440	217,440	50.89%
社會法人股	Legal-persons shares	16,720	16,720	3.91%
社會公眾H股	General public H shares	150,000	150,000	35.10%
社會公眾A股	General public A shares	43,153	43,153	10.10%
合計	Total	<u>427,313</u>	<u>427,313</u>	<u>100%</u>

本公司主要從事開發、製造和銷售化學原料藥、製劑及化工產品。

The principal business of the Company is to develop, produce and sell bulk pharmaceutical, preparations and other chemicals products.

本公司註冊地址：山東省淄博市。

The registered address of the Company is Zibo City, Shandong Province.



## 賬目附註 (續) Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

### 2. 會計報表編報基準

- 2.1 本公司執行中華人民共和國財政部頒佈的《企業會計準則》和《股份有限公司會計制度》。本公司以人民幣為記賬本位幣。
- 2.2 本公司根據財政部頒發的《合併暫行規定》及有關其他規定，在二零二零年度將所擁有的股權佔88%並正常運營的子公司 — 淄博新華大藥店有限公司納入合併會計報表的合併範圍。淄博新華大藥店有限公司於一九九九年十一月十九日由淄博工商行政管理局批准正式登記成立。

### 2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS

- 2.1 The financial statements have been prepared in conformity with the Accounting Standards for Enterprises and the Accounting Regulations of Joint Stock Limited Companies issued by the Ministry of Finance. The Company uses RMB as its recording currency.
- 2.2 The consolidated financial statements, comprising the consolidated accounts of the Company and its subsidiary – Zibo Xinhua Pharmacy Co., Ltd. which was approved for incorporation by the Zibo Industrial and Commercial Administration on 19 November 1999 and in which the company holds 88% of the total equity interest, has been prepared in accordance with Provisional Regulations of Consolidating Financial Statements and relevant supplementary regulations. All significant transactions and balances between the Company and its subsidiary are eliminated upon consolidation.

### 3. 主要會計政策

#### 3.1 會計年度

本公司會計年度自每年一月一日起至十二月三十一日止。

#### 3.2 記賬基礎及計價原則

本公司會計報表以權責發生制為記賬原則，除特別說明外，各項資產均以取得時的實際成本計價。

#### 3.3 外幣業務核算方法

本公司外幣業務按業務發生當月一日中國人民銀行公佈的市場匯率折算成人民幣記賬。外幣貨幣資產和負債，於資產負債表日按期末匯率調整。產生的滙兌損益計入當期損益。

### 3. PRINCIPAL ACCOUNTING POLICIES

#### 3.1 Accounting period

The accounting period of the Company is from 1 January to 31 December of the calendar year.

#### 3.2 Accounting principles and basis of valuation

The financial statements have been prepared on an accrual basis and the various assets are valued at historical cost unless otherwise indicated.

#### 3.3 Translation of foreign currencies

Foreign currency transactions during the year are translated into RMB at the rates of exchange quoted by the People's Bank of China on the first day of the month in which the transaction occurred. Foreign currency monetary assets and liabilities are translated into RMB at the rates of exchange prevailing at the balance sheet date. Exchange differences arising are included in the operating results.





## 賬目附註 (續) Notes to the Accounts (Continued)

### 3. 主要會計政策 (續)

#### 3.4 壞賬準備

本公司賬齡在三年以上的應收賬款按100%計提壞賬準備，賬齡在二年至三年的應收賬款按20%計提壞賬準備，賬齡在一至二年的應收賬款按10%計提壞賬準備，賬齡在一年以內的應收賬款按0.5%計提壞賬準備。

本公司的其他應收賬款除與關聯公司的往來外採用與應收賬款一致的原則計提壞賬準備。

#### 3.5 存貨

本公司存貨包括原材料、在產品和產成品，以實際成本計價。

原材料實際成本由買價加運費、裝卸費、保險費等構成；在產品實際成本由製造和生產過程中發生的各項實際支出，即直接材料、直接工資和製造費用構成。

產成品月末按加權平均法結轉。

本公司存貨變現損失準備按單個存貨項目的成本高於其可變現淨值的差額提取。

### 3. PRINCIPAL ACCOUNTING POLICIES (Continued)

#### 3.4 Provision for bad debts

Full provision is made for the accounts receivable outstanding for over three years. The 20% and 10% provisions are made for the balances outstanding over two but less than three years and over one but less than two years respectively. A general provision of 0.5% is made for the balances outstanding within one year.

The provision of the other receivables is made in accordance with the policy of the accounts receivable except for the major transactions with the related parties.

#### 3.5 Inventories

Inventories, comprising mainly raw materials, work-in-progress and finished goods, are stated at cost.

The cost of raw materials includes all purchase cost, transportation, loading and unloading and insurance, in bringing the raw materials to the present location and condition. In the case of work-in-progress and finished goods, costs include the actual costs of direct materials, direct labour and manufacturing overheads.

Cost of finished goods is determined on a weighted average basis at the end of months.

The provision for loss on realization of inventory is determined on an individual basis whenever the cost of inventory items exceeds its net realizable value.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

3. 主要會計政策 (續)

3.6 長期投資

本公司長期投資包括向其他企業投資和一年以上的有價證券即債券、國庫券。因公司所投出之資本佔被投資企業的股權均在20%以下的，故按成本法核算。向其他單位投資收入和有價證券利息收入均以權責發生制核算。

3.7 固定資產和在建工程

3.7.1 固定資產

公司改組前原有的固定資產以改組時固定資產的評估值計價，改組後新購入的固定資產以實際成本計價。固定資產折舊以預計使用年限採用直線法計算，並按固定資產類別，預計使用年限確定折舊率。預計使用年限一般為：

	折舊年限
房屋及建築物	15年
機器設備	10年
電子儀器	10年
辦公設備及運輸工具	10年

3.7.2 在建工程

本公司在建工程以實際成本計價。實際成本包括與購建建築物、廠房及機器有關的所有直接、間接成本及建設期間借款利息和建設期間滙兌損益。

3. PRINCIPAL ACCOUNTING POLICIES (Continued)

3.6 Long-term investments

Long-term investments represent investments in other enterprises and securities such as bonds and treasury bonds due over one year. Long-term investments are recorded by using cost method as all these investments constitute less than 20% of the capitals of the invested enterprises. The income earned from investment in other enterprises and interest incomes from the securities are accounted for on an accrual basis.

3.7 Fixed assets and construction in progress

3.7.1 Fixed assets

The fixed assets owned by the Company before the reorganization are stated at appraised values as determined by an independent asset appraisal at the date of reorganization. The fixed assets purchased or constructed by the Company after the reorganization are stated at cost. Depreciation of fixed assets is calculated on a straight line basis over their expected useful lives, and classified by items. The useful lives are:

	Expected Useful lives
Plants and buildings	15 Years
Machinery and equipment	10 Years
Electronic apparatus	10 Years
Office equipment and motor vehicles	10 Years

3.7.2 Construction in progress

The construction in progress are stated at cost. Cost comprises all direct and indirect costs of acquisition or construction of buildings, plant and machinery as well as the capitalized interests for the loans borrowed and exchange differences arising during the construction.



## 賬目附註 (續) Notes to the Accounts (Continued)

### 3. 主要會計政策 (續)

#### 3.8 無形資產計價及攤銷方法

本公司的無形資產主要指土地使用權。根據淄博市國有資產管理局淄國資企字(1993)第36號文件，以公司改組時確認的評估值計價，並自本公司成立開始按土地使用期限五十年分期攤銷。

#### 3.9 營業收入的確認

銷售貨物的營業收入在產品的所有權已經轉移並取得收取貨款的憑據時確認；

勞務收入在合同已經履行、收到合同價款或取得收取價款的憑據時確認。

#### 3.10 稅項

##### 3.10.1 所得稅

根據山東省人民政府「魯政字(1996) 127號」文件對公司所得稅問題的批覆，本公司按照15%的稅率繳納企業所得稅。

### 3. PRINCIPAL ACCOUNTING POLICIES (Continued)

#### 3.8 Valuation and amortization of intangible assets

Land use rights are stated at appraised values as determined by an independent asset appraisal performed upon the reorganization of the Company and amortized on a straight line basis over the land use rights period of 50 years in accordance with the document of "Zi Guo Zi Qi Zi (1993) No. 36" issued by the Zibo State Asset Administration Bureau.

#### 3.9 Recognition of revenue

Revenues from sales of goods is recognized when the ownership of the goods has been transferred and the revenue or revenue entitlement has been obtained.

Service income is recognized when the service has been performed and the revenue or revenue entitlement has been received.

#### 3.10 Principal Taxation

##### 3.10.1 Income tax

The Company is subject to a 15% preferential income tax rate according to the "Approval for Income Tax of Listing Company Lu Zheng Zi (1996) No. 127" issued by the Shandong Provincial Government.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

3. 主要會計政策 (續)

3.10 稅項 (續)

3.10.2 增值稅

本公司銷售收入適用增值稅，其中：內銷產品銷項稅率為17%；出口產品銷項稅率為零。

本公司購買原材料等支付的增值稅進項稅額可以抵扣銷項稅，其中：為出口產品而支付的進項稅可以申請退稅。

本公司的增值稅應納稅額為當期銷項稅抵減當期進項稅後的金額。

3.11 員工福利及社會保險

根據國家及當地勞動管理的有關規定，本公司按職工工資總額的一定比例計提職工福利費和社會保險基金，計入應付工資等科目的貸方，計提比例如下：

待業保險基金	2%
養老保險基金	23%
職工福利費	14%
住房基金	5%
工會經費	2%
工傷保險	1.5%
職工教育經費	1.5%

3. PRINCIPAL ACCOUNTING POLICIES (Continued)

3.10 Principal Taxation (Continued)

3.10.2 Value added tax

The Company is subject to value added tax. The rate for domestic sales is 17% and the rate for export sales is 0%.

Input VAT from purchase of raw materials can be netted off against output VAT from sales. Input VAT from purchase of raw materials used for export sales is refundable.

VAT payable is the net difference between output VAT and input VAT.

3.11 Employees' welfare and social insurance reserve

In accordance with the National and Zibo Municipal Regulations on labour administration, the Company should provide a certain percentage of the total salaries of its employees as welfare and social insurance reserve. The unpaid balance is recorded in the accounts like as accrued payroll. The rates of provision are as follows:

Unemployment insurance fund	2%
Pension fund	23%
Welfare	14%
Housing fund	5%
Labour union fund	2%
Industrial injury insurance	1.5%
Education fund	1.5%



## 賬目附註 (續) Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

### 3. 主要會計政策 (續)

#### 3.12 利潤分配

本公司稅後利潤根據國家有關法規及公司章程按下列順序分配：

- (1) 彌補以前年度虧損；
- (2) 提取10%法定盈餘公積金；
- (3) 提取5%至10%法定公益金；
- (4) 提取由股東大會通過的任意盈餘公積金；及
- (5) 派發股息。

### 3. PRINCIPAL ACCOUNTING POLICIES (Continued)

#### 3.12 Profit Appropriation

Profit after tax are appropriated in the following order in accordance with the Articles of the Company and the relevant PRC regulations:

- (1) Make up accumulated losses of prior years;
- (2) Make a 10% appropriation of the profit after tax for the statutory surplus reserve;
- (3) Make 5% to 10% appropriation of the profit after tax for the statutory welfare reserve;
- (4) Appropriation of a discretionary surplus reserve at an amount approved by the shareholders in shareholders meeting; and
- (5) Distribute dividends to the shareholders.

### 4. 會計估計的變更及影響

本公司在本會計年度內對應收賬款、其他應收款的計提壞賬準備金比例作了相應的變更，上述會計估計變更對本公司的利潤總額影響為人民幣21萬元。

### 4. CHANGES & INFLUENCES IN ACCOUNTING ESTIMATES

The Company has changed its accounting estimates in provision for bad debts of accounts receivable and other receivables. The change resulted in the net profit increased RMB210,000.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

5. 貨幣資金

5. CASH

		二零零零年 十二月三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月三十一日 31 December 1999 人民幣千元 RMB'000
現金	Cash on hand	48	49
銀行存款*	Cash in bank*	279,178	289,600
合計	Total	<u>279,226</u>	<u>289,649</u>

\* 其中 (1) 美元活期存款：873,629.42元  
(2) 美元定期存款：26,576,202.95元  
(3) 港幣存款19,635.30元。

\* Including a deposit of USD873,629.42 and USD26,576,202.95 and a deposit of HKD19,635.30.

上述外幣存款，按二零零零年十二月二十九日人民銀行公佈的市場匯率，美元按8.2781的匯率折合人民幣反映，港幣按1.0606的匯率折合人民幣反映。

Above foreign currency deposits are stated in RMB at the rates of exchange quoted by the People's Bank of China on 29 December 2000. The rate of US\$ was 8.2781 and that of HK\$ was 1.0606.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

6. 應收賬款

6. ACCOUNTS RECEIVABLE

6.1 應收賬款賬齡分析：

6.1 The aging of accounts receivable is as follows:

		二零零零年 十二月三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月三十一日 31 December 1999 人民幣千元 RMB'000
一年以內	Within 1 year	189,961	215,839
一至二年	1 year to 2 years	16,690	29,313
二至三年	2 years to 3 years	13,695	15,650
三年以上*	Over 3 years*	—	16,150
合計	Total	220,346	276,952
減：壞賬準備**	Less: Provision for bad debts**	5,352	23,313
應收賬款淨值	Net value of Accounts receivable	<u>214,994</u>	<u>253,639</u>

應收賬款中無持有本公司5%以上股份的股東單位的欠款。

There are no accounts receivable due from shareholders who hold 5% or more of the Company's shares.

\* 三年以上的應收賬款，已經取得稅務局的批准並核銷。

\* The Company had written-off the accounts receivable over 3 years which had been approved by the local tax authority.

\*\* 壞賬準備的變動見有關會計估計的說明。

\*\* The movement of provision for bad debts is set out in the accounting estimates.



賬目附註 (續)  
Notes to the Accounts (Continued)

6. 應收賬款 (續)

6. ACCOUNTS RECEIVABLE (Continued)

6.2 應收賬款金額列前五名名單：

6.2 The top five account receivables

名稱 Name	金額 Amount 人民幣千元 RMB'000	欠款時間 Time	原因 Reason
EASTWEST UNITED GROUP	18,433	一年以內 Within 1 year	信用期未到 Undue
DELBO GMBH	16,884	一年以內 Within 1 year	信用期未到 Undue
山東經義醫藥有限公司 SHANDONG JINGYI CO. LTD.	9,528	一至三年 Over 1 year less than 3 years	新藥推廣周期長 Long period promotion for new products
LK & K TRADING B.V	8,784	一年以內 Within 1 year	信用期未到 Undue
INDUKERN CHEMIE AG.	3,943	一年以內 Within 1 year	信用期未到 Undue





賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

7. 其他應收款

7. OTHER RECEIVABLES

7.1 其他應收款賬齡分析

7.1 The aging analysis for other receivables is as follows:

			二零零零年 十二月三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月三十一日 31 December 1999 人民幣千元 RMB'000
		註釋 Notes		
一年以內	Within 1 year		67,263	73,155
一至二年	1 year to 2 years		16,221	366
二至三年	2 years to 3 years		219	2,950
三年以上	Over 3 years		1,000	3,010
合計	Total		84,703	79,481
減：壞賬準備	Provision of bad debts	7.1.1	43	858
應收其他款淨值	Net value		84,660	78,623

7.1.1 應收工商銀行定期存款利息、應收集團公司和其他關聯公司款項及應收的稅款返還等未計提壞賬準備。

7.1.1 No provision is made for the interest receivable for the fixed deposit with Industrial & Commercial Bank of China, Zibo Branch, the receivables from Group Company and related parties and receivable of unrefunded tax.



賬目附註 (續)  
Notes to the Accounts (Continued)

7. 其他應收款 (續)

7. OTHER RECEIVABLE (Continued)

7.2 其他應收賬款金額列前五名名單：

7.2 The top five of other receivables

名稱 Name	金額 Amount 人民幣千元 RMB'000	欠款時間 Time	原因 Reason
淄博市稅務局 Zibo Tax Bureau	21,026	一年以內 Within 1 year	未返還出口退稅款 Unrefunded tax
交通銀行 Communication Bank, Zibo Branch	13,577	一至二年 Over 1 year less than 2 year	尚未完成股權劃轉 手續的投資款 Investment not go through formalities
淄博市工商銀行 Industrial & Commercial Bank	8,904	一年以內 Within 1 year	定期存款利息 Interests
淄博市財政局 Zibo Finance Bureau	7,520	一年以內 Within 1 year	未返還所得稅款 Unrefunded tax
神州醫藥投資管理公司 Shenzhou Medical & Pharmaceutical Investment Company Limited	3,200	一至二年 Over 1 year less than 2 year	尚未完成股權劃轉 手續的投資款 Investment not go through formalities



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

8. 存貨

8. INVENTORIES

		二零零零年 十二月三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月三十一日 31 December 1999 人民幣千元 RMB'000
原材料	Raw materials	23,183	21,856
在產品	Work in progress	57,099	62,332
產成品	Finished goods	76,542	88,511
庫存商品	Goods in stock	1,746	1,144
低值易耗品	Low value articles	6,380	6,863
特准儲備物資	Special materials for Government	1,501	2,120
合計	Total	<u>166,451</u>	<u>182,826</u>
存貨變現損失準備	Provision for loss on realization of inventories	<u>330</u>	<u>3,308</u>
淨值	Net value	<u>166,121</u>	<u>179,518</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

9. 長期投資

9. LONG-TERM INVESTMENTS

9.1 長期投資包括：

9.1 Long-term investments include:

項目	Item	期初數 Opening Balance 人民幣千元 RMB'000	本期增加 Increased 人民幣千元 RMB'000	本期減少 Decreased 人民幣千元 RMB'000	期末數 Closing Balance 人民幣千元 RMB'000
長期股權投資	Equity Investment	1,500	37,000	—	38,500
長期債權投資	Debts Investment	208	—	44	164
合計	Total	<u>1,708</u>	<u>37,000</u>	<u>44</u>	<u>38,664</u>

9.2 長期股權投資包括：

9.2 Long-term equity investments include:

被投資公司名稱	Name of Company	投資金額 Investment Amount 人民幣千元 RMB'000	佔被投資公司 註冊資本比例 % of equity interest held
天同證券有限責任公司	Tiantong Security Co., Ltd.	30,000	1.46%
太平洋保險公司	Pacific Insurance Company	7,000	0.25%
山東環中製藥股份 有限公司	Shandong Huanzhong Pharmaceutical Co., Ltd.	<u>1,500</u>	5.50%
合計	Total	<u>38,500</u>	



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

10. 固定資產

10. FIXED ASSETS

項目	Item	房屋及 建築物 Plant and building 人民幣千元 RMB'000	機器及 設備 Machinery & equipment 人民幣千元 RMB'000	運輸設備 Motor vehicle 人民幣千元 RMB'000	儀表 Apparatus 人民幣千元 RMB'000	總計 Total 人民幣千元 RMB'000
原值	Cost					
期初	As at 1 January 2000	235,630	599,530	20,405	8,256	863,821
加：本年增加	Additions	1,117	42,202	2,869	927	47,115
其中：在建工程轉入	Include: transferred from CIP	—	16,544	—	—	16,544
減：本年減少	Disposal	45	9,349	4,323	343	14,060
期末	As at 31 December 2000	<u>236,702</u>	<u>632,383</u>	<u>18,951</u>	<u>8,840</u>	<u>896,876</u>
累計折舊	Accumulated depreciation					
期初	As at 1 January 2000	119,001	267,377	12,749	7,463	406,590
加：本年增加	Additions	15,498	47,250	1,499	1,114	65,361
減：本年減少	Disposal	45	6,674	3,923	310	10,952
期末	As at 31 December 2000	<u>134,454</u>	<u>307,953</u>	<u>10,325</u>	<u>8,267</u>	<u>460,999</u>
淨值	Net value					
期初	As at 1 January 2000	<u>116,629</u>	<u>332,153</u>	<u>7,656</u>	<u>793</u>	<u>457,231</u>
淨值	Net value					
期末	As at 31 December 2000	<u>102,248</u>	<u>324,430</u>	<u>8,626</u>	<u>573</u>	<u>435,877</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

11. 在建工程

11. CONSTRUCTION IN PROGRESS

			二零零零年 十二月三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月三十一日 31 December 1999 人民幣千元 RMB'000
基建項目	Construction projects	11.1	10,776	6,662
工程往來	Prepayments		50,959	36,207
合計	Total		<u>61,735</u>	<u>42,869</u>

11.1 基建項目明細表

11.1 Details of construction projects

		年初金額 Opening balance 人民幣千元 RMB'000	本年增加 Additions 人民幣千元 RMB'000	其中利息 資本化金額 Include: capitalized interest 人民幣千元 RMB'000	本年減少 Disposal 人民幣千元 RMB'000	其中轉入 固定資產 Include: transferred to fix assets 人民幣千元 RMB'000	年末金額 Closing balance 人民幣千元 RMB'000	工程進度 Project progress
咖啡因擴產	Caffeine expansion project	2	7,263	—	7,244	7,244	21	已完工 Completion
一車間GMP 擴產	GMP innovation project in Workshop 1	584	—	—	—	—	584	2001.6完工 To be finished in June 2001
研究院中試	The pilot testing plant in Research Institute	381	—	—	—	—	381	2001.8完工 To be finished in August 2001
五金配件 中轉站	Metals and fittings transfer station	—	829	—	—	—	829	2001.12完工 To be finished in December 2001
安乃近工程	Analgin project	—	4,521	—	—	—	4,521	2001.12完工 To be finished in December 2001
綜合樓	Comprehensive Building	—	1,309	—	—	—	1,309	
其他	Other projects	5,695	6,736	328	9,300	9,300	3,131	
合計	Total	<u>6,662</u>	<u>20,658</u>	<u>328</u>	<u>16,544</u>	<u>16,544</u>	<u>10,776</u>	



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

12. 無形資產

12. INTANGIBLE ASSETS

		房屋使用權 Building use rights 人民幣千元 RMB'000	土地使用權 Land use rights 人民幣千元 RMB'000
原值	Cost	612	68,211
期初累計攤銷	Accumulated amortisation as at 1 January 2000	—	5,116
本年增加	Addition	—	—
本年攤銷	Charge for the year	28	1,364
期末累計攤銷	Accumulated amortisation as at 31 December 2000	28	6,480
期末淨值	Net value as at 31 December 2000	584	61,731
期初淨值	Net value as at 1 January 2000	612	63,095



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

13. 短期借款

13. SHORT TERM LOANS

		二零零零年 十二月 三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月 三十一日 31 December 1999 人民幣千元 RMB'000	到期日 Maturity date	月利率 Monthly Interest %	條件 Conditions
交行淄博分行	Communication Bank, Zibo Branch	9,000	28,000	25 April 2001 二零零一年四月二十五日	0.4875	
中行淄博分行	Bank of China, Zibo Branch	37,000	60,000	24 May 2001 二零零一年五月二十四日	0.4875	擔保* Guaranteed
工行淄博張店支行	Commercial & Industry Bank, Zibo Zhangdian Branch	70,100	92,230	30 May 2001 二零零一年五月三十日	0.4875	擔保* Guaranteed
農業銀行淄博分行	Agriculture Bank, Zibo Branch	33,000	30,000	20 December 2001 二零零一年十二月二十日	0.4875	擔保* Guaranteed
中信實業銀行	CITIC Industrial Bank	10,000	30,000	27 March 2001 二零零一年三月二十七日	0.4875	擔保* Guaranteed
中國進出口銀行	Import and Export Bank of China	100,000	—	13 September 2001 二零零一年九月十三日	0.4875	擔保** Guaranteed
光大銀行青島市南支行	Ever Bright Bank, South of Qingdao Branch	—	36,000			
合計	Total	<u>259,100</u>	<u>276,230</u>			

\* 由山東新華工貿股份有限公司擔保。

\* The short term loans are guaranteed by Shandong Xinhua Industry & Trade Company Limited.

\*\* 由山東新華醫藥集團有限責任公司擔保。

\*\* Guaranteed by Shandong Xinhua Pharmaceutical Company Limited.





賬目附註 (續)  
Notes to the Accounts (Continued)

14. 應付福利費

14. EMPLOYEES' BENEFITS PAYABLE

		金額 Amount 人民幣千元 RMB'000
期初餘額	Opening balance	6,553
本年提取金額	Accrual for the year	11,206
本年支用金額	Payment for the year	9,369
		<hr/>
期末餘額	Closing balance	8,390
		<hr/> <hr/>

15. 應交稅金

15. TAXES PAYABLE

		增值稅 Value added tax 人民幣千元 RMB'000	所得稅 Income tax 人民幣千元 RMB'000	城建稅及 教育費附加 Urban maintenance & construction tax 人民幣千元 RMB'000	其他稅項 Other taxes 人民幣千元 RMB'000	合計 Total 人民幣千元 RMB'000
年初未付金額	Opening balance	4,340	(2,429)	643	27	2,581
本年應付金額	Accrual for the year	68,049	15,512	6,842	4,058	94,461
本年實付金額	Payment for the year	71,111	11,125	7,316	2,927	92,479
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
年末未付金額	Closing balance	1,278	1,958	169	1,158	4,563
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

16. 股本

16. SHARE CAPITAL

		二零零零年 十二月三十一日 31 December 2000 人民幣千元 RMB'000	一九九九年 十二月三十一日 31 December 1999 人民幣千元 RMB'000
國家股 (非流通股份)	State shares (unlisted shares)	217,440	217,440
社會法人股 (非流通股份)	Legal persons shares (unlisted shares)	16,720	16,720
內部職工股 (非流通股份) *	Employee shares (unlisted shares)*	—	30,653
社會公眾H股 (已流通股份)	H shares (listed shares)	150,000	150,000
社會公眾A股 (已流通股份)	Public A shares (listed shares)	43,153	12,500
合計	Total	<u>427,313</u>	<u>427,313</u>

\* 內部職工股二零零零年已經上市流通。

\* Employee shares had been listed in the Security Exchange.

17. 資本公積金

17. CAPITAL SURPLUS

		年初餘額 Opening balance 人民幣千元 RMB'000	本年增加 Increased 人民幣千元 RMB'000	本年減少 Decreased 人民幣千元 RMB'000	年末餘額 Closing balance 人民幣千元 RMB'000
資產重估增值	Surplus on asset revaluation	60,910	—	—	60,910
股票發行溢價	Share premium	156,334	—	—	156,334
接受捐贈	Donation	1,158	—	—	1,158
合計	Total	<u>218,402</u>	<u>—</u>	<u>—</u>	<u>218,402</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

18. 盈餘公積金

18. SURPLUS RESERVE

		年初餘額 Opening balance 人民幣千元 RMB'000	本年增加 Increased 人民幣千元 RMB'000	本年減少 Decreased 人民幣千元 RMB'000	年末餘額 Closing balance 人民幣千元 RMB'000
法定盈餘公積金	Statutory surplus reserve	42,113	6,912	—	49,025
任意盈餘公積金	Discretionary surplus reserve	38,710	6,912	—	45,622
公益金	Statutory employee welfare	15,359	3,456	—	18,815
合計	Total	<u>96,182</u>	<u>17,280</u>	<u>—</u>	<u>113,462</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

19. 利潤分配情況

19. APPROPRIATION OF PROFIT

二零零零年利潤分配情況如下：

The appropriation of profit for 2000 is as follows:

		金額
		Amount
		人民幣千元
		RMB'000
利潤總額	Profit before taxation	84,675
減：所得稅	Less: income tax	15,489
淨利潤	Profit after tax	69,186
減：少數股東損益	Less: Minority Interest	66
加：期初未分配利潤	Add: Undistributed profit at beginning of the year	148,887
		<hr/>
可供分配的利潤	Distributable profit	218,007
減：提取法定盈餘公積金	Less: Appropriation of statutory surplus reserve	6,912
減：提取法定公益金	Less: Appropriation of statutory employees welfare reserve	3,456
		<hr/>
可供分配的未分配利潤	Undistributed profit available for the year	207,639
減：股利分配	Less: Dividends distribution	34,185
提取任意盈餘公積金	Appropriation of discretionary surplus reserve	6,912
期初未分配利潤調整	Adjustment for undistributed profit at the beginning of the year	23
		<hr/>
期末未分配利潤*	Undistributed profit at the end of the year*	<u>166,519</u>

\* 根據公司二零零零年度利潤分配草案，在提取10%的法定盈餘公積金、5%的公益金和10%的任意盈餘公積金後，按總股本427,312,830股，向全體股東派發現金股利每股人民幣0.08元。

\* According to the Company's proposed plan for dividends distribution for 2000, cash dividend of RMB0.08 per share to shareholders calculated on the base of the total share capital of 427,312,830 shares is proposed after appropriation of 10%, 5% and 10% of the profit after tax to the statutory surplus reserve, the statutory public welfare reserve and the discretionary surplus, respectively.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

20. 主營業務收入

20. SALES

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
原料藥	Bulk pharmaceuticals	667,302	595,714
其中：出口	Include: export sales	411,336	378,039
製劑	Preparations	358,968	341,870
化工產品及其他	Chemicals and other products	17,803	13,077
合計	Total	<u>1,044,073</u>	<u>950,661</u>

21. 營業費用

21. SELLING EXPENSES

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
廣告及市場推廣費*	Advertisement and marketing expenses*	62,051	52,764
業務費	Operating expenses	8,586	6,746
出口佣金保費	Commission fee for export sales	15,573	12,786
運輸費	Transportation fee	8,774	12,890
差旅費	Travelling expenses	4,458	2,876
其他	Others	10,451	6,937
合計	Total	<u>109,893</u>	<u>94,999</u>

\* 主要是新產品的市場推廣費較大。

\* The expenses incurred mainly for the market expansion of new products.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

22. 管理費用

22. GENERAL AND ADMINISTRATIVE EXPENSES

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
工資及福利費	Payroll and welfare	14,656	11,905
折舊	Depreciation	6,627	6,237
勞動保險費	Labour insurance	16,908	15,560
技術開發費	Technology research fee	12,830	10,758
壞賬準備	Provision for bad debt	10,064	3,881
存貨跌價損失 準備	Provision for loss on the realisation of inventory	(2,979)	1,971
支付後勤服務費	Rear service fee	5,743	5,577
土地使用權攤銷	Amortization of the land use right	1,364	1,364
其他	Others	33,568	30,331
合計	Total	<u>98,781</u>	<u>87,584</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

23. 財務費用

23. FINANCIAL EXPENSES

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
利息費用	Interest expenses	21,599	20,519
銀行手續費	Banking charge	105	148
利息收入	Interest income	(12,586)	(11,327)
滙兌損失	Exchange loss	703	379
其他	Others	(775)	(1,162)
合計	Total	<u>9,046</u>	<u>8,557</u>

24. 其他業務利潤

24. OTHER OPERATING PROFIT

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
材料	Sales of materials	667	165
水電氣	Sales of water, electricity and gas	—	—
技術轉讓及租賃費	Technology supplied and rental income	1,306	1,267
合計	Total	<u>1,973</u>	<u>1,432</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

25. 營業外收入

25. NON-OPERATING INCOME

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
固定資產清理收益	Proceeds from disposal of fixed assets	1,496	42
罰款收入	Fines income	30	27
其他	Others	2,496	2,126
合計	Total	<u>4,022</u>	<u>2,195</u>

26. 營業外支出

26. NON-OPERATING EXPENSES

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
處理固定資產損失	Loss on disposal of fixed assets	1,982	1,593
滯納金、罰款等支出	Overdue penalty and fines	1,528	1,888
捐贈支出	Donations	22	18
其他	Others	2,916	2,901
合計	Total	<u>6,448</u>	<u>6,400</u>





賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

27. 關連方關係及其交易

27. RELATED PARTIES TRANSACTIONS

27.1 截至二零零零年十二月三十一日，本公司的主要關連公司基本情況如下：

27.1 The general descriptions of the related parties as at 31 December 2000 are as below:

公司名稱 Name of the related parties	公司性質 Nature	法人代表 Representative of legal person	註冊地點 Registration site	註冊資本 Registered capital	業務範圍 Business scope	與股份公司關係 Relationship with the Company
山東新華醫藥集團有限責任公司 Shandong Xinhua Pharmaceutical Group Company Limited	有限責任公司 Company Limited	賀端湜 He Duanshi	淄博張店區 Zhangdian, Zibo	人民幣30,150萬元 RMB301,500,000	醫藥、化工製造、貿易等 Pharmaceutical & chemical production, trade and others	控股母公司 Holding company
山東新華工貿股份有限公司 Shandong Xinhua Industry & Trade Company Limited	股份制企業 Joint Stock enterprises	傅恒謙 Fu Hengqian	淄博張店區 Zhangdian, Zibo	人民幣2,320萬元 RMB23,200,000	生產、經銷化工醫藥原料等 Production and sales of bulk pharmaceuticals and others	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東新華淄博包裝裝潢有限責任公司 Shandong Xinhua Zibo Packing Company Limited	有限責任公司 Company Limited	王守儉 Wang Shoujian	淄博張店區 Zhangdian, Zibo	人民幣1,540萬元 RMB15,400,000	設計、生產經銷包裝裝潢製品 Design, production and sale of packing products	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東淄博新達製藥有限公司 Shandong Xinhua Zibo Xincat Pharmaceutical Company Limited	中外合資 Joint Venture	陶敬實 Tao Jingshi	淄博張店區 Zhangdian, Zibo	美元287.5萬元 US\$2,875,000	製造、銷售化學化學藥品 Production and sales of the bulk pharmaceuticals	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東淄博新華肯孚製藥有限公司 Shandong Zibo Chemferm Pharmaceutical Company Limited	中外合資 Joint Venture	傅恒謙 Fu Hengqian	淄博張店區 Zhangdian, Zibo	美元382萬元 US\$3,820,000	生產、銷售頭孢系列產品 Production and sale of Cephalixin and Cephadrine	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東新華淄博綜合服務有限責任公司 Shandong Xinhua Zibo Comprehensive Service Company Limited	有限責任公司 Company Limited	弼傳煌 Mi Chuanhuang	淄博張店區 Zhangdian, Zibo	人民幣1,930.1萬元 RMB19,301,000	綜合服務 Comprehensive services	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東新華淄川化工有限責任公司 Shandong Xinhua Zichuan Chemical Company Limited	有限責任公司 Company Limited	羅大成 Luo Dacheng	淄博淄川區 Zichuan Zibo	人民幣317.4萬元 RMB3,174,000	生產、銷售化工產品 Production and sale of bulk pharmaceuticals	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東桓台新華精細化工有限責任公司 Shandong Huantai Fine Chemical Company Limited	有限責任公司 Company Limited	于瑞萱 Yu Ruixuan	淄博桓台縣 Huantai, Zibo	人民幣400萬元 RMB4,000,000	生產、銷售化工產品 Chemical production	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東新華醫藥集團淄博製酸有限責任公司 Shandong Xinhua Zibo Sulphuric Acid Manufacturing Company Limited	有限責任公司 Company Limited	鄭德增 Zheng De Zeng	淄博博山區 Boshan, Zibo	人民幣773.5萬元 RMB7,735,000	生產、銷售化工產品 Production and sales of Chemical products	關連、集團公司之子公司 Related party and a subsidiary of the Group Company
山東新華醫藥集團淄博東風化工有限責任公司 Shandong Xinhua Zibo Dengfeng Chemical Company Limited	有限責任公司 Company Limited	王緒一 Wang Xuyi	淄博張店區 Zhangdian, Zibo	人民幣150萬元 RMB1,500,000	生產、銷售化工產品 Production and sales of Chemical products	關連、集團公司之子公司 Related party and a subsidiary of the Group Company



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

27. 關連方關係及其交易 (續)

27.2 本公司向主要關連公司交易內容如下：

27.2.1 本公司向關連公司銷售商品、提供動力、勞務和技術服務

其中：

Include:

山東新華工貿股份公司  
Shandong Xinhua Industry & Trade Company Limited

山東淄博新達製藥有限公司  
Shandong Zibo Xincat Pharmaceutical Company Limited

新華肯孚製藥有限公司  
Shandong Zibo Xinhua Chemferm Pharmaceutical Company Limited

山東新華淄川化工有限公司  
Shandong Xinhua Zichuan Chemical Company Limited

山東桓台新華精細化工有限公司  
Shandong Huantai Xinhua Fine Chemical Company Limited

山東新華淄博包裝裝潢有限公司  
Shandong Xinhua Zibo Packing Company Limited

27. RELATED PARTIES TRANSACTIONS (Continued)

27.2 The major transactions with the related parties are described as follow:

27.2.1 Sales of products and provision of energy, labour and technology services by the Company to the related parties

	發生額 Amount	餘額 Closing balance	
	應收 (應付) Receivable (payable)		
	人民幣千元 RMB'000	人民幣千元 RMB'000	備註 Notes
山東新華工貿股份公司 Shandong Xinhua Industry & Trade Company Limited	9,300	19,099	銷售產品 Sale of products
山東淄博新達製藥有限公司 Shandong Zibo Xincat Pharmaceutical Company Limited	492	492	動力與服務 Power and other services
新華肯孚製藥有限公司 Shandong Zibo Xinhua Chemferm Pharmaceutical Company Limited	2,192	—	銷售產品及服務 Sales of product and other services
山東新華淄川化工有限公司 Shandong Xinhua Zichuan Chemical Company Limited	362	—	技術服務 Technology service
山東桓台新華精細化工有限公司 Shandong Huantai Xinhua Fine Chemical Company Limited	108	108	技術服務 Technology service
山東新華淄博包裝裝潢有限公司 Shandong Xinhua Zibo Packing Company Limited	1,488	—	動力及服務 Power and other services



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

27. 關連方關係及其交易 (續)

27. RELATED PARTIES TRANSACTIONS (Continued)

27.2.2 關連公司向本公司提供原材料，  
提供動力和勞務

27.2.2 Raw materials supplied by the related parties to the  
Company

	發生額 Amount	餘額 Closing balance	
	應收 (應付) Receivable (payable)		
	人民幣千元 RMB'000	人民幣千元 RMB'000	備註 Notes
其中： Include:			
山東新華工貿股份公司 Shandong Xinhua Industry & Trade Company Limited	(13,400)	—	原材料 Raw materials
山東新華淄川化工有限公司 Shandong Xinhua Zichuan Chemical Company Limited	(5,897)	(2,564)	原材料 Raw materials
山東桓台新華精細化工有限公司 Shandong Huantai Xinhua Fine Chemical Company Limited	(1,761)	—	原材料 Raw materials
山東淄博新華肯孚製藥有限公司 Shandong Zibo Xinhua Chemferm Pharmaceutical Company Limited	(10,200)	(1,011)	原材料 Raw materials
山東新華淄博包裝裝潢有限公司 Shandong Xinhua Zibo Packing Company Limited	(15,800)	(4,674)	原材料 Raw materials
山東新華淄博綜合服務有限公司 Shandong Xinhua Zibo Comprehensive Service Company Limited	(12,156)	—	勞務和服務 Lawbout and other services
淄博製酸有限責任公司 Zibo Sulphuric Acid Manufacturing Company Limited	(6,203)	(1,117)	原材料 Raw materials
淄博東風化工有限責任公司 Zibo Dongfeng Chemical Company Limited	(1,020)	(427)	原材料 Raw materials



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

27. 關連方關係及其交易 (續)

27. RELATED PARTIES TRANSACTIONS (Continued)

27.2.3 本公司與關連公司其他往來 (代墊費用、借款等)

27.2.3 Other transactions with the Related Parties (advance, loans and etc.)

	發生額	餘額	備註
	Amount	Closing balance	
	應收 (應付)		
	Receivable (payable)		
	人民幣千元	人民幣千元	備註
	RMB'000	RMB'000	Notes
其中：			
Include:			
山東新華醫藥集團有限責任公司 Shandong Xinhua Pharmaceutical Group Company Limited	3,217	(12,236)	借款及代墊費用 Loans and advances
山東新華工貿股份公司 Shandong Xinhua Industry & Trade Company Limited	793	4,181	代墊費用 Advances for related parties
山東新華淄川化工有限公司 Shandong Xinhua Zichuan Chemical Company Limited	261	—	代墊費用 Advances for related parties
山東桓台新華精細化工有限公司 Shandong Huantai Xinhua Fine Chemical Company Limited	142	476	代墊費用 Advances for related parties
山東淄博新達製藥有限公司 Shandong Zibo Xincat Pharmaceutical Company Limited	115	2,043	代墊費用 Advances for related parties
山東新華淄博包裝裝潢有限公司 Shandong Xinhua Zibo Packing Company Limited	43	—	代墊費用 Advances for related parties
山東新華淄博綜合服務有限公司 Shandong Xinhua Zibo Comprehensive Service Company Limited	4,305	7,618	代墊費用 Advances for related parties

本公司同關連公司一切交易均按市場價格進行結算。

The Company's transactions with the related parties are all settled at market prices.



賬目附註 (續)  
Notes to the Accounts (Continued)

(根據中國會計原則編製)  
(prepared in accordance with PRC accounting standards)

28. 資本性承諾

28. CAPITAL COMMITMENTS

截止二零零零年十二月三十一日，本公司主要資本性承諾如下：

As at 31 December 2000, the Company had the following capital commitments:

		二零零零年 一至十二月 January to December 2000 人民幣千元 RMB'000	一九九九年 一至十二月 January to December 1999 人民幣千元 RMB'000
已簽約但尚未撥付	Contracted but not yet appropriated	9,150	6,607
董事已授權但未簽約	Authorized by Directors but not contracted	127,700	48,600
合計	Total	<u>136,850</u>	<u>55,207</u>

28.1 董事已授權但未簽約的項目明細表：

28.1 The listing of projects which are authorized by directors but not sign contract.

項目	Projects	二零零一年投資額 2001 investment (單位：千元) (Unit: '000)
公用系統技術改造	Public System Technology Upgrade	35,000
咖啡因技術改造	Caffeine Technology Upgrade	10,000
微粉中心	Micropowder Center	5,000
新產品開發及監測儀器	New-product development & Monitoring Equipment	15,000
公用工程	Public Project	4,000
設備更新	Equipment Renewal	5,000
綜合樓	Comprehensive Building	4,000
其他	Others	49,700
合計	Total	<u>127,700</u>



賬目附註 (續)  
Notes to the Accounts (Continued)

29. 其他事項

有關本公司被列為阿司匹林傾銷供應商一案，本公司於二零零零年六月二十二日收到美國商務部最終裁決，對本公司出口美國的阿司匹林將徵收16.51%的反傾銷稅，二零零零年九月六日本公司向美國國際貿易法庭提請上訴，此案仍在審理中。

本公司阿司匹林出口到美國的銷售款佔本公司銷售總額不足1%。

29. OTHER MATTERS

As to the claims to which the Company was referred as one of the leading producers of Aspirin in the PRC, the Company received the final decision from the Department of Commerce of the United States of America on 22 June 2000, in which the Company's export of Aspirin to the USA will be subject to anti-dumping duties at the rate of 16.51%. The Company has brought an appeal to the International Trade Court of USA on 6 September, the suit is still in the process of investigation.

The sales of Aspirin to the USA are less than 1% of the gross sales of the Company in the year.