



一、資產減值準備明細表

1. DETAILS OF PROVISION FOR IMPAIRMENT LOSS ON ASSETS

項目	Item	期初餘額 Balance at period beginning	本期增加數 Increase during the period	本期轉回數 Transfer during the period	期末餘額 Balance at period end
一、壞帳準備合計	1. Provision for doubtful debt	212,538,268.06	213,656,415.36	3,397,792.55	422,796,890.87
其中：應收帳款	Included: Account receivables	142,297,009.83	43,563,163.38	3,397,792.55	182,462,380.66
其他應收款	Other debtor	70,241,258.23	79,956,005.62		150,197,263.85
其他長期資產	Other long term assets				
(大股東非	(Non trade debt due from				
貿易欠款)	a major shareholder		90,137,246.36		90,137,246.36
二、短期投資跌價準備合計	2. Provision for diminution in value of				
其中：股票投資	short term investments				
債券投資	Included: Equity investments				
	Debt investments				
三、存貨跌價準備合計	3. Provision for diminution in value of				
	inventories	41,305,042.89	47,187,409.08		88,492,451.97
其中：庫存商品	Included: Finished goods	17,610,228.60	15,394,593.66		33,004,822.26
原材料	Raw materials	23,244,686.71	12,840,425.09		36,085,111.80
在產品	Work-in-progress	450,127.58	18,952,390.33		19,402,517.91
四、長期投資減值準備合計	4. Provision for diminution in value of				
	long term investments	6,014,964.91	172,000.00		6,186,964.91
其中：長期股權投資	Included: Long term equity investments	6,014,964.91	172,000.00		6,186,964.91
長期債權投資	Long term debt investments				
五、固定資產減值準備合計	5. Impairment loss on fixed assets		154,382,891.10		154,382,891.10
其中：房屋、建築物	Included: Buildings		104,618,704.65		104,618,704.65
機器設備	Machinery and equipment		34,111,840.81		34,111,840.81
運輸及其他	Motor vehicles and others		15,652,345.64		15,652,345.64
六、無形資產減值準備	6. Impairment loss on intangible assets				
其中：專利權	Included: Franchise				
商標權	Trademark				
七、在建工程減值準備	7. Impairment loss on construction		52,090.04		52,090.04
	in progress				
八、委託貸款減值準備	8. Provision for loans				



二、利潤表附表

2. SUPPLEMENTARY STATEMENT TO THE PROFIT STATEMENT

2001年1-12月 January-December 2001		單位：人民幣元 Unit: Rmb			
		全面攤薄	加權平均	全面攤薄	加權平均
		淨資產收益率(%)	淨資產收益率(%)	每股收益(元/股)	每股收益(元/股)
		Fully diluted	Weighted average	Fully diluted	Weighted average
		return on net	return on net	earnings per	earnings per
		assets (%)	assets (%)	share (Rmb/share)	share (Rmb/share)
本期利潤	Profit for the year				
主營業務利潤	Profit on sales	53.04	24.42	0.202	0.202
營業利潤	Operating profit	(196.65)	(90.53)	(0.75)	(0.75)
淨利潤	Net profit	(241.28)	(111.08)	(0.92)	(0.92)
扣除非經常性損					
益後淨利潤	Net profit after extraordinary profit and loss	(131.08)	(60.34)	(0.50)	(0.50)

三、中國會計制度與香港普遍採納之會計準則的重大差異

3. SIGNIFICANT DIFFERENCES BETWEEN THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN HONG KONG AND PRC ACCOUNTING REGULATIONS

1、以非現金資產清償債務

1. Settlement of indebtedness by way of non-cash assets

根據中華人民共和國會計制度，如以非現金資產清償債務，應將該項債務的賬面值超出該非現金資產的賬面值部分確認為資本公積。根據香港普遍採納之會計準則，該部份應於損益表中確認收入。

Under the PRC Accounting Regulations, if the settlement of indebtedness is transacted by way of non-cash assets, the excess of the carrying amount of the indebtedness over the carrying value of the non-cash assets should be recognised in capital reserve. Under the accounting principles generally accepted in Hong Kong, this excess amount should be recognised as income in the income statement.

2、與關聯方交易差價

2. The difference in value of revenue transactions carried out with related parties

根據中華人民共和國會計制度，與關聯方交易價格超出公允價值價格部分，應確認為資本公積。但根據香港普遍採納之會計準則，該交易價格差異應於損益表中確認為收入。

Under the PRC Accounting Regulations, if the revenue transactions with related parties are not transacted at fair value, the excess portion should be recognised in capital reserve. Under the accounting principles generally accepted in Hong Kong, this excess amount should be recognised as income in the income statement.



三、中國會計制度與香港普遍採納之會計準則的重大差異

3、應付福利費

按照中華人民共和國會計制度，國內企業須按工資一定比例計提應付福利費，計提金額須確認為流動負債中之應付福利費，當費用實際發生時則沖減該計提金額。根據香港普遍採納之會計準則，費用及負債應于發生時確認，因此本年度應將該已計提但未實際發生之金額沖回。

4、財務報表差異調節表

3. SIGNIFICANT DIFFERENCES BETWEEN THE ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN HONG KONG AND PRC ACCOUNTING REGULATIONS

3. Accrued staff welfare expense

According to the PRC statutory requirement, state enterprise has to provide staff welfare expense calculated at certain percentage of the salaries. Under the PRC Accounting Regulations, the amount provided is recognised as accrued staff welfare expense under current liabilities. The provision is used to set-off the actual expense when they are incurred. Under the accounting principles generally accepted in Hong Kong, expenses and liabilities should only be recognised when they are incurred. Accordingly, the provision which has been made but not yet incurred for the year should be reversed.

4. Reconciliation of the differences in financial statements:

		淨資產 Net assets 人民幣千元 Rmb'000	淨利潤 Net profit 人民幣千元 Rmb'000
按國際會計準則	Under accounting principles generally accepted in Hong Kong	345,423	(780,140)
以非現金資產償還債務	Settlement of indebtedness by way of non-cash assets	-	(3,772)
與關聯方交易差價	The difference in value of transactions carried out with related parties	-	(7,610)
應付福利費	Accrued staff welfare expense	(12,285)	(12,285)
按《企業會計制度》	Under the PRC accounting regulations	333,138	(803,807)