

中國會計制度與香港普遍採納之會計準則的重大差異

Significant Differences between the Accounting Principles Generally Accepted in Hong Kong and PRC Accounting Regulations



截至 2001 年 12 月 31 日止年度
For the year ended 31 December 2001

除對某些會計報表項目的分類及下述會計事項的處理之差異外，按中國會計制度所編制本集團財務報表與按香港普遍採納之會計準則所編制的本集團財務報表並無重大的差異。影響本集團的股東應佔合併虧損及合併淨資產的差異為：

Other than the differences in classification of certain financial statement items and the accounting treatment of the items described below, there are no material differences between the Group's financial statements prepared in accordance with accounting principles generally accepted in Hong Kong and PRC accounting regulations. The main difference affecting the Group's consolidated loss attributable to shareholders and consolidated net assets value is as follows:

1. 以非現金資產清償債務

根據中國會計制度，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份確認為資本公積。但根據香港普遍採納之會計準則，該部份應於利潤表中確認為收入。

1. SETTLEMENT OF INDEBTEDNESS BY WAY OF NON-CASH ASSETS

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. 與關聯方收支交易差價

根據中國會計制度，與關聯方收支交易價格超出公允交易價格部份，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利潤表中確認為收入。

2. THE DIFFERENCE IN VALUE OF REVENUE TRANSACTIONS CARRIED OUT WITH RELATED PARTIES

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.



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3. 應付福利費

按照國家有關規定，國內企業須按工資一定比例計提應付福利費。根據中國會計制度，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，費用及負債應於發生時確認，因此本年度將該已計提但未實際發生之金額沖回。

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.

		股東應佔合併虧損 Consolidated loss attributable to shareholders 2001 人民幣千元 Rmb'000	合併淨資產 Consolidated net assets 2001 人民幣千元 Rmb'000
根據中國會計制度	Under the PRC accounting regulations	(803,807)	333,138
以非現金資產償還債務	Settlement of indebtedness by way of non-cash assets	3,772	—
與關聯方收支交易差價	The difference in value of revenue transactions carried out with related parties	7,610	—
應付福利費	Accrued staff welfare expense	12,285	12,285
根據香港普遍採納 之會計準則	Under accounting principles generally accepted in Hong Kong	(780,140)	345,423