

財務報表附注（續） Notes to the Financial Statements (Cont'd)

(按照香港公認會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)

(除另有說明外，所有金額均以人民幣千元為單位) (Amounts expressed in thousands of RMB unless otherwise stated)

會計實務準則第9號（修訂本）規範了企業對資產負債表日後事項的財務報表調整，及對財務報表授權發行日期和資產負債表日後事項之披露。其中，對於資產負債表日後建議派發予股東之股息，企業不應於資產負債表日將其確認為負債。會計實務準則第9號（修訂本）也要求，如果於資產負債表日後有事件顯示企業持續經營之假設不再適合，企業不應按持續經營基準編制其財務報表。該等會計政策之改變已追溯至以前年度。

會計實務準則第14號（修訂本）準則上與前會計實務準則第14號“租賃及分期付款合同的會計處理”相類。除披露要求有所改變外，修訂本兩大主要改動包括使用事實勝於形式的取向以決定一項租賃是否融資性租賃，及於租賃內分配出租人財務收入之方法由淨現金投資基準轉為淨投資基準。

會計實務準則第26號建立了按分部報告財務信息的規則，幫助財務報表的使用者了解更多的企業情況，及考慮企業的全面情況后作出更為準確的決策。此項會計政策之改變已追溯至以前年度。

會計實務準則第28號建立了關於準備金、或有負債和或有資產的確認條件和計量標準，以及於財務報表的足夠資料披露，以幫助使用者了解其性質、時間性及金額。

會計實務準則第29號建立了沒有在其它會計實務準則處理提及關於無形資產的會計處理方法。其中，該準則要求企業祇有當某些條件符合的情形下才可以確認一項無形資產。會計實務準則第29號有關研究及發展費用的條款亦取代了會計實務準則第16號“研究及發展費用”。

SSAP 9 (revised) prescribes when an enterprise should adjust its financial statements for events after the balance sheet date and the disclosures that an enterprise should give about the date when the financial statements were authorised for issue and about events after the balance sheet date. In particular, if dividends to holders of equity instruments are proposed or declared after the balance sheet date, an enterprise should not recognise those dividends as a liability at the balance sheet date. SSAP 9 (revised) also requires that an enterprise should not prepare its financial statements on a going concern basis if events after the balance sheet date indicate that the going concern assumption is not appropriate. This change in accounting policy has been applied retrospectively.

SSAP 14 (revised) is in principle similar to the old SSAP 14 "Accounting for leases and hire purchase contracts". The two main changes from the old SSAP, other than the changes in the disclosure requirements, are changes in the rules determining whether a lease is a finance lease towards an approach based on substance over form, and the change in the basis of allocating finance income of the lessor with regard to a finance lease over the lease term from net cash investment basis to net investment basis.

SSAP 26 establishes principles for reporting financial information by segment to help users of financial statements to better understand an enterprise and make more informed judgements about an enterprise as a whole. This change in accounting policy has been applied retrospectively.

The objective of SSAP 28 is to ensure that appropriate recognition criteria and measurement bases are applied to provisions, contingent liabilities and contingent assets and that sufficient information is disclosed in the notes to the financial statements to enable users to understand their nature, timing and amount.

SSAP 29 prescribes the accounting treatment for intangible assets that are not dealt with in other SSAPs. In particular, it requires an enterprise to recognise an intangible asset if, and only if, certain criteria are met. The provisions in SSAP 29 with regard to research and development expenditure supersede SSAP 16 "Research and development costs".

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會計實務準則第 30 號規範了業務合併的會計處理方法。此外，該準則亦要求由收購引致的商譽須資本化並按其估計有效期限攤銷。該準則的交接條款鼓勵，但不強性要求集團將以前已沖銷儲備的商譽及負商譽重報。本集團選擇了重報以前已沖銷/掛帳儲備的商譽及負商譽。該等會計政策之改變已追溯至以前年度。

會計實務準則第 31 號規範了資產減值的會計處理方法及披露。該準則要求如有證據顯示某項資產可能已減值或以前之減值可能不復存在或已減少，應對該項資產的可收回值作估計。該項準則亦要求當某項資產的賬面值高於其可收回值時，則應確認其差額為減值損失。該等會計政策之改變已追溯至以前年度。

會計實務準則第 32 號要求當企業與本公司間之實質關係顯示該企業乃受本公司控制，該企業應被本公司合併。

除採納上述新準則外，本集團亦採納了會計實務準則第 10 號“投資於聯營公司的會計處理”，會計實務準則第 17 號“物業、廠房及設備”，會計實務準則第 18 號“收入”及會計實務準則第 21 號“合營企業的會計處理”的後續改變。本集團認為上述會計實務準則的採用及後續改變並無對本集團的財務報表有重大影響。

SSAP 30 prescribes the accounting treatment for business combinations. In addition, it requires goodwill arising from an acquisition to be capitalised and amortised over its estimated useful life. The transitional provisions of the standard encourage but do not require the Group to restate goodwill and negative goodwill that was eliminated against reserves previously, when it first adopts the standard. The Group has chosen to restate goodwill and negative goodwill that was eliminated against/credited to reserves previously. The change in accounting policies have been applied retrospectively.

SSAP 31 prescribes the accounting for and disclosure of impairment of assets. It requires that the recoverable amount of an asset should be estimated whenever there is an indication that the asset may be impaired or previous impairment may no longer exist or may have decreased. It also requires that an impairment loss be recognised whenever the carrying amount of an asset exceeds its recoverable amount. This change in accounting policy has been applied retrospectively.

SSAP 32 requires the consolidation of an entity when the substance of the relationship between an enterprise and the entity indicates that the entity is controlled by that enterprise.

In addition to the adoption of the above standards, the Group has adopted the consequential changes made to SSAP 10 "Accounting for investments in associates", SSAP 17 "Property, plant and equipment", SSAP 18 "Revenue" and SSAP 21 "Accounting for interests in joint ventures". The Group considers that the adoption of and consequential changes made to the above SSAPs have no material impact on the financial statements of the Group.

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採用上述會計實務準則對本集團及本公司財務報表之影響綜合如下： The effects on the financial statements of the Group and the Company from the adoption of the above accounting standards are tabulated below:

		集團 Group			
		2001		2000	
		營業盈利 增加 人民幣千元	股東權益 增加 人民幣千元	營業盈利 增加 人民幣千元	股東權益 增加 人民幣千元
		Opening balance		Opening balance	
		Profit from operations Increase RMB'000	of shareholders' equity Increase RMB'000	Profit from operations Increase RMB'000	of shareholders' equity Increase RMB'000
會計實務準則第 9 號 (修訂本)	SSAP 9 (revised)	-	100,000	-	90,000
會計實務準則第 30 號	SSAP 30	1,882	4,237	1,882	2,354
合計	Total	1,882	104,237	1,882	92,354

		公司 Company			
		2001		2000	
		營業盈利 增加 人民幣千元	股東權益 增加 人民幣千元	營業盈利 增加 人民幣千元	股東權益 增加 人民幣千元
		Opening balance		Opening balance	
		Profit from operations Increase RMB'000	of shareholders' equity Increase RMB'000	Profit from operations Increase RMB'000	of shareholders' equity Increase RMB'000
會計實務準則第 9 號 (修訂本)	SSAP 9 (revised)	-	100,000	2,867	87,133

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除另有所述外，財務報表 2000 年度的比較數字已包含了由採納上述新準則而引起的追溯調整之影響。

Unless otherwise stated, the 2000 comparative figures presented herein have incorporated the effect of adjustments, where applicable, resulting from the adoption of the new accounting standards above.

c. 合併之基準

本集團的合併財務報表包括本公司及由本公司控制的企業的會計報表。控制通常體現於有權直接或間接監控企業的財務及經營決策，從而透過其業務獲益。於本期收購或出售之附屬公司的經營成果自收購生效日起或截至出售生效日止計入綜合損益。屬於少數股東之權益及淨利潤均分別單獨列示於本集團之資產負債表及損益表上。

(c) Basis of consolidation

The consolidated financial statements of the Group include the accounts of the Company and the enterprises that it controls. This control is normally evidenced when the Group has the power directly or indirectly, to govern the financial and operating policies of an enterprise so as to benefit from its activities. The results of subsidiaries acquired or disposed of during the period are consolidated from or to their effective dates of acquisition or disposal. The equity and net income attributable to minority shareholders' interests are shown separately in the Group's balance sheet and income statement, respectively.

本集團內部一切往來賬和交易及其未實現利潤均已在編制綜合財務報表時抵銷。除因其成本不能收回，由集團內部交易而產生的未實現虧損均需抵銷。在編制合併財務報表時，相類之交易及事項均採用一致的會計政策。

Intragroup balances and transactions and resulting unrealised profits are eliminated in full. Unrealised losses resulting from intragroup transactions are eliminated unless the cost cannot be recovered. Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances.

d. 固定資產及其折舊

固定資產乃按實際成本或評估值減去累積折舊及資產減值列賬。資產的實際成本包括購買及將該項資產付運至運作地點及達至原定用途之狀態而所佔的任何直接費用。重估值為本公司改組為股份制公司時由原有股東投入的固定資產，按原有股東所同意而經中國國家國有資產管理局批准的評估價入賬。在固定資產投入運作後產生的支出，如維修保養及檢修費用，一般於產生該等支出的期間自損益表中扣除。倘若能清楚顯示該等支出能增加預計於日後運用該項固定資產而產生的經濟效益，該等支出則撥作該項目固定資產的額外成本。

(d) Fixed assets and depreciation

Fixed assets are stated at cost or valuation amount less accumulated depreciation and accumulated impairment loss. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Fixed assets stated at valuation are mainly fixed assets injected by the founding shareholders as a result of the reorganisation of the group on 16th June, 1993 and the value was agreed among the founding shareholders and approved by the State-Owned Assets Administration Bureau of the PRC. Expenditure incurred after the fixed assets have been put into operation, such as repairs and maintenance and overhaul costs, is normally charged to the income statement in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the fixed assets beyond its originally assessed standard of performance, the expenditure is capitalised as an additional cost of the fixed assets.

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除土地使用權外, 固定資產之折舊乃以直綫法按彼等之原值或評估值扣除3%殘值分攤於其估計可使用年期作出撥備。土地使用權不設殘值。固定資產主要估計可使用年期如下:

土地使用權	使用年限 (50年)	Land use rights	Terms of the rights (50 years)
房屋建築物	20-40年	Buildings	20 - 40 years
機器設備	10-14年	Plant and machinery	10 - 14 years
運輸設備	5-12年	Motor vehicles	5 - 12 years

固定資產之可使用年期及折舊方法均被定期覆核。

本集團根據香港會計師公會發出《標準會計實務準則》第17條第72段有關《物業、廠房及設備》之過渡期規定, 有部分固定資產是從一九九五年九月三十日以前所作之評估值列賬, 而該等固定資產均未有重估至資產負債表結算日之公允價值。

當固定資產出售時, 其成本值或評估值及累計折舊及攤銷均從賬上剔除, 出售之收益或虧損於損益表內確認。

e. 在建工程

在建工程指興建中的房屋及建築物和安裝測試中的機器設備及其它固定資產, 並按成本值減累計資產減值記賬。成本包括工程建造和設備購置安裝的支出及其它直接成本, 以及建造和安裝測試期間為該項資產所發生的借款利息支出。在建工程於完工及可作擬定用途時, 將轉入固定資產開始計提折舊。

Except for land use rights which have no estimated residual value, depreciation is provided on a straight-line basis to write-off the cost or valuation of the assets over their estimated useful lives, after taking into account their estimated residual value of 3% of cost. The estimated useful lives of fixed assets are as follows:

The useful lives of fixed assets and depreciation method are reviewed periodically.

The Group has taken advantage of the transitional provisions set out in paragraph 72 of Statement of Standard Accounting Practice 17, "Property, Plant and Equipment" issued by the Hong Kong Society of Accountants, with the effect that certain fixed assets are stated at revalued amount, which was determined prior to 30th September, 1995, and which has not been updated to reflect its fair value of these fixed assets at the balance sheet date.

When fixed assets are sold or retired, their cost or valuation and accumulated depreciation and amortisation are eliminated from the accounts and any gain or loss resulting from their disposal is included in the income statement.

(e) Construction-in-progress

Construction-in-progress represents plant and properties under construction and machinery and equipment under installation and testing, and is stated at cost less accumulated impairment losses. The cost includes cost of construction, machinery and equipment and other direct costs plus borrowing costs used to finance these projects during the construction period. Construction-in-progress is not depreciated until such time when the assets are completed and ready for their intended use.