

## 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)

(b) 本集團及本公司的應付票據的賬齡均為六個月以內。

b. All bills payable balance of the Group and the Company are aged within six months.

### 26. 遞延稅項

### 26. DEFERRED TAXATION

於二零零一年十二月三十一日遞延稅項資產的余額約 8,396,000 元（二零零零年：6,010,000 元），主要是由於本年度未能抵扣但可無限期向以後納稅年度結轉作扣稅用途的廣告費用。

The balance of deferred tax assets as at 31st December, 2001 of approximately RMB8,396,000 (2000 : RMB6,010,000) mainly arose from advertising expenses incurred but not deductible for EIT assessment in the current year which can be carried forward indefinitely for deduction claim in future years.

於二零零一年十二月三十一日，本集團及本公司主要的未予確認的遞延稅項資產（負債）如下：

As at 31st December, 2001, unprovided deferred tax assets (liabilities) for the Group and the Company are analysed as follows:

	集團		公司	
	Group		Company	
	2001	2000	2001	2000
	人民幣千元	人民幣千元	人民幣千元	人民幣千元
	RMB'000	RMB'000	RMB'000	RMB'000
時間性差異產生原因：	Timing differences arising from:			
應收賬款、保證金、預付賬款及其它應收款未予扣減所得稅的撇銷或撥備	Provision for and write-off of doubtful accounts receivable, deposits, prepayments and other receivables			
	28,452	28,659	12,461	21,732
按 H 股財務報表多列支的職工福利費及住房周轉金沖銷作費用	Additional staff welfare expense and housing expense charged in the "H" share financial statements			
	2,278	6,031	2,278	5,661
附屬公司累計虧損	Accumulated losses of subsidiaries			
	184,683	43,197	-	-
其它	Others			
	1,861	2,060	-	-
年末未予確認的遞延稅項資產	Unprovided deferred tax assets, end of year			
	217,274	79,947	14,739	27,393

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

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## 27. 股本

本公司注册、已發行及已繳足之股本為 1,000,000,000 元，全部為 1,000,000,000（二零零零年：900,000,000）股普通股，每股面值 1 元。根據二零零一年二月二十八日通過之特別決議，本公司藉增設 100,000,000 股每股面值 1 元之普通股，將法定股本由 900,000,000 元增加至 1,000,000,000 元。於二零零一年三月，本公司將新增 100,000,000 股普通股按每股 7.87 元之價格發行與配售予公眾及機構投資者。扣除有關發行費用約 29,271,000 元后，共籌得約 757,729,000 元之所得款項淨額。是次增資活動已獲得山東匯德會計師事務所審驗證，並於出具（2001）匯所驗字第 1-006 號驗資報告。有關本公司具體出資情況如下：

## 27. SHARE CAPITAL

The authorised, issued and fully paid share capital of the Company is RMB1,000,000,000 (2000 : RMB900,000,000), divided into 1,000,000,000 (2000 : 900,000,000) shares of RMB1 each. By a special resolution passed on 28th February, 2001, the authorised ordinary share capital was increased from RMB900,000,000 to RMB1,000,000,000 by the creation of 100,000,000 "A" shares of RMB1 each. In March, 2001, newly created 100,000,000 "A" shares were sold to the public via a public offering and placement of shares with institutional investors at a price of RMB7.87 per share. The issuance raised net proceeds of approximately RMB757,729,000 after deducting related issue expense of approximately RMB29,271,000. The net proceeds of the issuance had been verified by Shandong Huidе Certified Public Accountants who issued the capital verification report of (2001) Hui Suo Jian Zi No. 1-006 thereon. A summary of the share capital is set out below:

		2001		2000	
		人民幣千元	比例(%)	人民幣千元	比例(%)
		RMB'000	Percentage(%)	RMB'000	Percentage(%)
國家股	State shares	399,820	39.98%	399,820	44.42%
國內法人股	PRC legal person shares	53,330	5.33%	53,330	5.93%
國內公眾股	PRC public shares	200,000	20.00%	100,000	11.11%
境外公眾股	Overseas public shares	346,850	34.69%	346,850	38.54%
合計	Total	1,000,000	100.00%	900,000	100.00%

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(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)

### 28. 儲備

### 28. RESERVES

#### a. 集團

#### (a) Group

	法定盈餘			資本儲備	匯率折算	未分配利潤	儲備合計	擬派股息
	股本溢價	公積金	法定公益金		差額	(虧損)		
人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
Share premium	Statutory surplus reserve	Statutory public welfare fund	Capital reserve	Cumulative translation adjustment	Unappropriated profits (Accumulated deficit)	Total	Proposed dividend	
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
期初餘額，二零零零年一月一日 As at 1st January, 2000	1,236,097	93,561	64,291	43,198	-	(28,879)	1,408,268	-
因會計政策修訂之影響 Cumulative effect of changes in accounting policies	-	-	-	(43,198)	-	2,354	(40,844)	-
於資產負債表另行披露之擬派股息 Proposed dividend separately disclosed on face of balance sheet	-	-	-	-	-	-	-	90,000
重報期初結餘 Beginning balance, as restated	1,236,097	93,561	64,291	-	-	(26,525)	1,367,424	90,000
撥回法定盈餘公積金 Transfer from statutory surplus reserve	-	(682)	-	-	-	682	-	-
撥回法定公益金 Transfer from statutory public welfare fund	-	-	(682)	-	-	682	-	-
派發股息（附注 11） Dividends paid (Notes 11)	-	-	-	-	-	-	-	(90,000)
本年度利潤 Profit attributable to shareholders	-	-	-	-	-	63,874	63,874	-
提取法定盈餘公積金 - 公司(i) Profit appropriation to statutory surplus reserve - Company (i)	-	9,630	-	-	-	(9,630)	-	-
提取法定盈餘公積金 - 附屬公司(i) Profit appropriation to statutory surplus reserve - Subsidiaries (i)	-	4,590	-	-	-	(4,590)	-	-

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(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)

	法定盈餘		法定公益金	資本儲備	匯率折算	未分配利潤	儲備合計	擬派股息
	股本溢價	公積金			差額	(虧損)		
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
	Share premium	Statutory surplus reserve	Statutory public welfare fund	Capital reserve	Cumulative translation adjustment	Unappropriated profits (Accumulated deficit)	Total	Proposed dividends
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
提取法定公益金 - 公司(i)	-	-	9,630	-	-	(9,630)	-	-
Profit appropriation to statutory public welfare fund - Company (i)								
提取法定公益金 - 附屬公司(i)	-	-	4,590	-	-	(4,590)	-	-
Profit appropriation to statutory public welfare fund - Subsidiaries (i)								
擬派股息 (附注 11)	-	-	-	-	-	(100,000)	(100,000)	100,000
Proposed dividends (Note 11)								
匯率折算差額	-	-	-	-	(9)	-	(9)	-
Cumulative translation difference								
二零零一年一月一日	1,236,097	107,099	77,829	-	(9)	(89,727)	1,331,289	100,000
As at 1st January, 2001								
股本發行溢價	657,729	-	-	-	-	-	657,729	-
Premium on issuance of new shares								
撥回法定盈餘公積金	-	(3,177)	-	-	-	3,177	-	-
Transfer from statutory surplus reserve								
撥回法定公益金	-	-	(3,177)	-	-	3,177	-	-
Transfer from statutory public welfare fund								
派發股息 (附注 11)	-	-	-	-	-	-	-	(100,000)
Dividends paid (Note 11)								
本年度利潤	-	-	-	-	-	83,512	83,512	-
Profit attributable to shareholders								
提取法定盈餘公積金 - 公司(i)	-	9,422	-	-	-	(9,422)	-	-
Profit appropriation to statutory surplus reserve - Company (i)								
提取法定盈餘公積金 - 附屬公司(i)	-	6,507	-	-	-	(6,507)	-	-
Profit appropriation to statutory surplus reserve - Subsidiaries (i)								

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(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)

	法定盈餘			資本儲備	匯率折算	未分配利潤	儲備合計	擬派股息
	股本溢價	公積金	法定公益金		差額	(虧損)		
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
	Share premium	Statutory surplus reserve	Statutory public welfare fund	Capital reserve	Cumulative translation adjustment	Unappropriated profits (Accumulated deficit)	Total	Proposed dividends
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
提取法定公益金 - 公司(i)	-	-	9,422	-	-	(9,422)	-	-
Profit appropriation to statutory public welfare fund - Company (i)								
提取法定公益金 - 附屬公司(i)	-	-	6,507	-	-	(6,507)	-	-
Profit appropriation to statutory public welfare fund - Subsidiaries (i)								
擬派股息 (附注 11)	-	-	-	-	-	(110,000)	(110,000)	110,000
Proposed dividends (Note 11)								
匯率折算差額	-	-	-	-	21	-	21	-
Cumulative translation difference								
期末餘額, 二零零一年十二月三十一日	1,893,826	119,851	90,581	-	12	(141,719)	1,962,551	110,000
As at 31st December, 2001								

### b. 公司

### (b) Company

	法定盈餘			未分配利潤	儲備合計	擬派股息
	股本溢價	公積金	法定公益金			
	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
	Share premium	Statutory surplus reserve	Statutory public welfare fund	Unappropriated profits	Total	Proposed dividends
	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
期初餘額, 二零零零年一月一日	1,236,097	87,665	59,843	37,918	1,421,523	-
As at 1st January, 2000						
因會計政策修訂之影響	-	-	-	(2,867)	(2,867)	-
Cumulative effect of changes in accounting policy						
於資產負債表另行披露之擬派股息	-	-	-	-	-	90,000
Proposed dividend separately disclosed on face of balance sheet						

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	法定盈餘					
	股本溢價 人民幣千元 Share premium RMB'000	公積金 人民幣千元 Statutory surplus reserve RMB'000	法定公益金 人民幣千元 Statutory public welfare fund RMB'000	未分配利潤 人民幣千元 Unappropriated profits RMB'000	儲備合計 人民幣千元 Total RMB'000	擬派股息 人民幣千元 Proposed dividends RMB'000
重報期初結餘	1,236,097	87,665	59,843	35,051	1,418,656	90,000
Beginning balance, as restated						
撥回法定盈餘公積金	-	(682)	-	682	-	-
Transfer from statutory surplus reserve						
撥回法定公益金	-	-	(682)	682	-	-
Transfer from statutory public welfare fund						
派發股息（附注 11）	-	-	-	-	-	(90,000)
Dividends paid（Note 11）						
本期利潤	-	-	-	101,293	101,293	-
Profit attributable to shareholders						
提取法定盈餘公積金（i）	-	9,630	-	(9,630)	-	-
Profit appropriation to statutory surplus reserve（i）						
提取法定公益金（i）	-	-	9,630	(9,630)	-	-
Profit appropriation to statutory public welfare fund（i）						
擬派股息（附注 11）	-	-	-	(100,000)	(100,000)	100,000
Proposed dividends（Note 11）						
二零零一年一月一日	1,236,097	96,613	68,791	18,448	1,419,949	100,000
As at 1st January, 2001						
股本發行溢價	657,729	-	-	-	657,729	-
Premium on issuance of new shares						
撥回法定盈餘公積金	-	(3,055)	-	3,055	-	-
Transfer from statutory surplus reserve						
撥回法定公益金	-	-	(3,055)	3,055	-	-
Transfer from statutory public welfare fund						
派發股息（附注 11）	-	-	-	-	-	(100,000)
Dividends paid（Note 11）						
本年度利潤	-	-	-	200,490	200,490	-
Profit attributable to shareholders						

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(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)

	法定盈餘					
	股本溢價 人民幣千元 Share premium RMB'000	公積金 人民幣千元 Statutory surplus reserve RMB'000	法定公益金 人民幣千元 Statutory public welfare fund RMB'000	未分配利潤 人民幣千元 Unappropriated profits RMB'000	儲備合計 人民幣千元 Total RMB'000	擬派股息 人民幣千元 Proposed dividends RMB'000
提取法定盈餘公積金 (i) Profit appropriation to statutory surplus reserve (i)	-	9,422	-	(9,422)	-	-
提取法定公益金 (i) Profit appropriation to statutory public welfare fund (i)	-	-	9,422	(9,422)	-	-
擬派股息 (附注 11) Proposed dividends (Note 11)	-	-	-	(110,000)	(110,000)	110,000
期末餘額，二零零一年十二月三十一日 As at 31st December, 2001	1,893,826	102,980	75,158	96,204	2,168,168	110,000

### (i) 法定儲備

根據本公司之公司章程規定，於每年分派淨利潤時，本公司須將淨利潤之10%撥入法定盈餘公積金（除非該基金已達本公司註冊資本之50%），及按董事會決定提取比例撥入法定公益金。本年提取法定公益金的比例為淨利潤的10%（二零零零年：10%）。除法定儲備設立之目的外，此儲備不得用作其它用途亦不得用作現金股息分配。

董事已決定法定公益金的用途是作為購置或興建資產，如員工宿舍及其它設施等，並不能用於支付員工福利費用，該等設施的所有權屬於本公司。

根據國家財政部財會字1995[14]號文件，當本公司購買職工住房時，本公司需把購買住房的同等金額，從法定公益金撥入法定盈餘公積金。

### (i) Statutory reserves

According to the Articles of Association of the Company, the Company shall set aside 10% of its net profit after taxation for the statutory surplus reserve (except where the reserve balance has reached 50% of the Company's paid-up share capital), and another amount for the statutory public welfare fund at a percentage of the net profit after taxation determined by the directors. In 2001, 10% (2000: 10%) of the net profit after taxation was set aside for the statutory public welfare fund. These reserves cannot be used for purposes other than those for which they are created and are not distributable as cash dividends.

The directors have resolved that the statutory public welfare fund is to be utilised to build or acquire capital items, such as dormitories and other facilities for the Company's employees, but the fund cannot be used to pay for staff welfare expenses. Title to these capital items will remain with the Company.

Pursuant to Document Cai Hui Zi 1995 [14] issued by the State Ministry of Finance, the Company has to transfer an equivalent amount of the consideration used in the acquisitions of staff quarters from the statutory public welfare fund to the statutory surplus reserve.