

(按照中國會計準則編制) (Prepared in accordance with PRC accounting standards)  
(除另有說明外, 所有金額均以人民幣元為單位) (Amounts expressed in RMB unless otherwise stated)

長期債權投資

長期債權投資在取得時以投資成本入賬。長期債券投資成本扣除相關費用及應收利息, 與債券面值之間的差額作為債券投資溢價或折價。債券投資溢價或折價, 在債券購入后至到期前的期間內, 於確認相關債券利息收入時以直線法攤銷。長期債券投資按期計算應收利息, 在調整債券投資溢價或折價攤銷額後的餘額, 確認為當期投資收益。

長期投資減值準備

長期投資減值準備按單項分析法對由於市價持續下跌或被投資單位經營狀況惡化等原因導致長期投資可收回金額低於賬面價值的部分計提并計入當年損益。

**j. 固定資產及折舊**

本公司及其附屬公司的固定資產確認標準為：

(1) 使用年限在一年以上的房屋建築物、機器、機械、運輸工具及其它與生產經營有關的設備、器具及工具等。

(2) 使用年限在兩年以上, 單位價值在 2,000 元以上不屬於生產主要設備的物品。

Long-term debt investments

Long-term debt investments are recognised at cost of investments. The difference between the cost of long-term debt investments, after deduction of related expenses and accrued interests, and the face value of the debts is treated as discount or premium on the debt investment. The amount of discount or premium is amortised using straight-line method against debt interest income recognised over the period from the date of debt acquisition to its maturity. Interest income arising from the debt investment is accounted for using the accrual basis, and is recognised as investment income for the current period, after adjusting for the unamortised discount or premium on debt investments.

Provision for impairment on long-term investments

Provision for impairment on long-term investments is accounted for on an individual investment basis. Provision is made and charged to the income statement in the current period for the excess of the carrying amount of the investment over its recoverable amount, which is caused by continuous decline in market value or deteriorating operating results of the investee.

**j. Fixed assets and depreciation**

The fixed asset recognition criteria of the Company and its subsidiaries are:

(1) Buildings, plant and machinery, motor vehicles and other equipment, utensils and tools related to production with useful lives over 1 year.

(2) Items which are not major facilities for production, but with useful lives of over 2 years and unit cost of over RMB2,000.

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固定資產按實際成本或重估價值扣除累計折舊及資產減值準備計價。實際成本包括買價和相關的稅費以及將該項資產達到預定可使用狀態前所必要的支出。重估價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。固定資產投入使用後發生的日常維修及保養支出於發生當年度予以費用化；具有未來經濟效益的重大改良及更新支出則予以資本化。

固定資產折舊採用直線法，按照各類固定資產的估計使用年限計算並考慮了3%的殘值。固定資產折舊年限如下：

|       |        |
|-------|--------|
| 房屋建築物 | 20-40年 |
| 機器設備  | 10-14年 |
| 運輸設備  | 5-12年  |

固定資產處置時，其賬面價值與實際取得價款的差額，確認為當年度損益。

本公司及其附屬公司於資產負債表日，對固定資產進行全面檢查，如果由於市價持續下跌，或技術陳舊、損壞，長期閑置等原因導致其可收回金額低於其賬面價值的，將按其可收回金額低於其賬面價值的差額計提資產減值準備。除因沖減該項固定資產以前已確認的評估增值外，有關減值準備應計入當年損益。固定資產減值準備按單項資產計提。

Fixed assets are stated at cost or revaluation amount less accumulated depreciation and provision for impairment. The cost of a fixed asset comprises its purchase price plus relevant taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. The revaluation amount determined based on the asset valuation undertaken upon the Company's reorganisation to a joint stock limited liabilities and at the time of the acquisitions of subsidiaries. Daily maintenance, repairs and overhaul expenditures incurred after the fixed assets have been put into operation is charged to the income statement in the period in which they are incurred. Costs incurred for significant improvement and renewals, which have resulted in an increase in future economic benefits, are capitalised as additional costs of the fixed asset.

Depreciation is provided on a straight-line basis to write off the cost 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:

|                     |             |
|---------------------|-------------|
| Buildings           | 20-40 years |
| Plant and machinery | 10-14 years |
| Motor vehicles      | 5-12 years  |

When the fixed asset is disposed of, the difference between the carrying amount and proceeds from disposal is recognised in the income statement for the current period.

As at the balance sheet date, the Company and its subsidiaries review each of the fixed asset items. Provision for impairment is made for the excess of the carrying amount of an asset over its recoverable amount, which is caused by continued declining market value, obsolete technology, damage, or idle usage, etc. Provision for impairment is charged to the income statement for the current period except when it reduces previously recognised valuation surplus. Provision for impairment is accrued on an individual item basis.

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#### k. 在建工程

在建工程是指興建中的房屋建築物、安裝及調試中的機器設備, 按實際成本核算。該等成本包括採購成本、直接建造成本, 以及於興建、安裝及調試期間的有關專門借款所發生的滿足資本化條件的借款費用。在建工程達到預定可使用狀態時轉為固定資產。在建工程不計提折舊。

於資產負債表日, 本公司及其附屬公司對在建工程進行全面檢查, 對於長期停建并且預計未來3年內不會重新開工的, 在性能上及在技術上已經落后並且帶來的經濟利益具有很大的不確定性的, 以及其它足以證明已經發生減值的在建工程, 計提準備並計入當年損益。

#### l. 無形資產及攤銷

無形資產按取得時的實際成本入賬。無形資產的成本自取得當日起在預計使用年限內以直線法攤銷, 其攤銷年限如下:

|       |       |
|-------|-------|
| 商標    | 40年   |
| 土地使用權 | 50年   |
| 專有技術  | 10年   |
| 其它    | 1-10年 |

當土地開發時其賬面價值將轉入相關在建工程項目。根據財政部財會[2001]43號文的規定, 執行《企業會計制度》前土地使用權已作為無形資產核算而未轉入所建造的房屋建築物成本的可不作追溯調整。

#### k. Construction-in-progress

Construction-in-progress represents buildings and plants under construction and machinery and equipment under installation and testing, and is stated at cost. The cost includes cost of construction, direct costs and eligible capitalised borrowing costs incurred on specific loans during the period of construction, installation and testing. Construction-in-progress is transferred to the fixed asset when it is ready for its intended use. No depreciation is provided for construction-in-progress.

At each balance sheet date, the Company and its subsidiaries conduct full-scale review of their respective construction-in-progress. Provision for impairment is made and charged to the income statement for those construction-in-progress whose construction is suspended and is expected not to resume within 3 years, the specification and technology are obsolete and the economic benefits of which are uncertain, or Items which show other evidence for impairment.

#### l. Intangible assets

Intangible assets are recognised at cost. The cost of intangible assets is amortised on a straight-line basis to write off the cost of the intangible assets over their estimated useful lives. The estimated useful lives of intangible assets are as follows:

|                     |            |
|---------------------|------------|
| Trademarks          | 40 years   |
| Land use rights     | 50 years   |
| Technology know-how | 10 years   |
| Others              | 1-10 years |

Land under development is transferred to construction-in-progress at carrying amount. Pursuant to the requirements of Caikuai [2000] No. 43 issued by the Ministry of Finance, the land use rights accounted for as intangible assets not transferred to the cost of the respective buildings before the adoption of Accounting Regulations for Business Enterprises are not adjusted retrospectively.

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本公司及其附屬公司定期檢查各無形資產預計的未來經濟獲利能力。當有證據表明無形資產已經發生減值時, 對預計可收回金額低於其賬面價值的部分計提減值準備。

The Company and its subsidiaries regularly review the estimated future economic benefits of each intangible asset item. When evidence indicates that the value of the intangible asset has been impaired, a provision for impairment is made for the excess of the carrying amount over its recoverable amount.

#### m. 長期待攤費用

#### m. Long-term deferred expenses

長期待攤費用主要指固定資產大修理支出及攤銷期限在 1 年以上的其它待攤費用。按實際發生額記入長期待攤費用核算。固定資產大修理支出在大修理間隔期內平均攤銷; 其它長期待攤費用在其受益期內平均攤銷。

Long-term deferred expenses mainly represent major repair expenditures on fixed assets and other deferred expenses with amortisation period over 1 year, and are recognised at cost. Major repair expenditures on fixed assets are evenly amortised over the period between each major repairs; other long-term deferred expenses are evenly amortised over the expected beneficial period.

籌建期間內發生的費用, 在公司開始生產經營的當月起一次性計入損益。

Expenses incurred during the period of plant construction and planning are charged as expenses in the month of production commencement.

#### n. 委托貸款

#### n. Entrusted loans

委托金融機構貸出的款項按實際委托的貸款金額入賬。期末按委托貸款規定的利率計提利息並計入當期損益。

Loans entrusted for lending through financial institutions are recorded based on the amount of the loan balance advanced. Interest income is accrued based on the interest rates specified in the entrustment loan agreements and is credited to the income statement for the period.

本公司及其附屬公司於資產負債表日, 對委托貸款逐項進行全面檢查, 如果有迹象表明委托貸款的賬面價值高於可收回金額的, 計提相應的減值準備。

The Company and its subsidiaries review each of the entrusted loans at each balance sheet date. If there is indication that the carrying amount of individual entrusted loan exceeds its recoverable amount, a provision for impairment is accrued.

#### o. 所得稅的會計處理

#### o. Taxation

本公司及其附屬公司的企業所得稅是根據會計報表所列示的稅前利潤, 調整不須繳納稅金或不可扣除的各項收支項目, 並考慮所有的稅賦優惠於按適用稅率計算。

The Company and its subsidiaries provide for enterprise income tax on the basis of their profit before tax for financial reporting purposes, adjusted for income and expense items which are not assessable or deductible and all the available tax benefits, at the applicable tax rates.