

(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)

本公司及其附屬公司的所得稅的會計處理採用納稅影響會計法核算, 按於本期發生的時間性差異和規定的所得稅率計算遞延稅款。遞延稅款以債務法核算。遞延稅款借項, 除可合理估計於近期實現者外, 不予確認。

p. 借款費用

借款費用是指企業因借款而發生的利息、折價或溢價的攤銷和輔助費用, 以及因外幣借款而發生的匯兌差額, 一般在發生時直接計入費用。

專項借款, 指為購建固定資產而專門借入的款項。因專項借款發生的利息、折價或溢價的攤銷和匯兌差額於購建固定資產支出及專為使資產達到預定可使用狀態所必要的購建活動已經開始時予以資本化, 並於該等資產達到其預定的可使用或可銷售狀態而必要進行的活動完成時停止資本化。

q. 利潤分配

本公司稅后利潤的分配和股利的支付, 由本公司董事會提出方案, 報股東大會審議通過。

本公司繳納所得稅后之淨利潤按下列順序分配:

i. 彌補虧損;

ii. 提取本年淨利潤的10%作為法定盈餘公積金;

iii. 提取本年淨利潤的10%作為法定公益金;

Deferred taxation is computed based on the current period's timing differences between profit as computed for taxation purposes and profits as stated in financial statements using current tax rates. Deferred taxation is provided for using the liability method. A deferred tax asset is not recognised unless the related benefits are expected to crystallise in the foreseeable future.

p. Borrowing costs

Borrowing costs refer to interest expense, amortisation of discount or premium and auxiliary charges, and expenses incurred in connection with the borrowings of funds and exchange differences arising from foreign currency loans. They are normally directly charged to the current year income statement.

Specific loans are loans borrowed specifically for the construction of fixed assets. The related interest expense, amortisation of discount or premium and exchange differences arising from specific loans are capitalised when expenditures for the specified construction are incurred and upon the commencement of activities that are necessary for the asset to be ready for its intended use. Capitalisation of borrowing costs ceases upon the completion of activities that are necessary for the asset to be ready for its intended use.

q. Profit appropriations

The Company's profit appropriation and dividend distribution schemes are proposed by the Board of Directors and are submitted to the shareholders' general meeting for approval.

Net profit of the Company is to be appropriated in the following sequence:

i. set off against prior years' losses;

ii. transfer to statutory surplus reserves at 10% of current year net profit;

iii. transfer to statutory public welfare fund at 10% of current year net profit;

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iv. 提取任意盈餘公積金;

iv. transfer to discretionary surplus reserves; and

v. 支付股利。

v. distribution of dividends.

本公司章程及國家財政部財會字1995 [31]號文件規定, 提取法定盈餘公積金、法定公益金及任意盈餘公積金以中國會計準則編制的財務報表為基礎。根據本公司章程, 本公司派發股利乃按中國會計準則及法規和香港公認會計原則所編制之財務報表之可供分配利潤之較低者為支付基礎。

In accordance with the Company's Articles of Association and Document Cai Kuai Zi 1995 [31] issued by the State Ministry of Finance, appropriation to statutory surplus reserves, statutory public welfare fund and discretionary surplus reserves should be based on the financial statements prepared in accordance with PRC accounting standards and regulations. In accordance with the Company's Articles of Association, profit distribution to shareholders should be made based on the lesser of the income calculated in accordance with the PRC accounting standards and regulations and that calculated in accordance with the accounting principles generally accepted in Hong Kong, after deduction of the current year appropriations to the statutory reserves.

r. 預計負債

r. Contingent liabilities

當與或有事項相關的義務很可能導致經濟利益流出企業、而須由企業承擔的金額能夠可靠地計量時予以確認有關負債。

An obligation arising from contingencies is recognised as a liability when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of obligation can be measured with sufficient reliability.

確認的預計負債金額是清償該負債所需支出的最佳估計數。確認的負債所需支出的全部或部分預期由第三方或其它方補償的, 則補償金額在基本確定能收到時, 以不超過所確認負債的賬面價值的金額作為資產單獨確認。

The amount of the liability is recognised at the best estimate of the required payment. When all or part of the obligation is reimbursed by third parties or other parties, this reimbursement is recognised as an asset when it is probable of receipt to the extent of the related liabilities recognised.

s. 主要會計政策、會計估計變更

s. Changes in of principal accounting policies and accounting estimates

根據法律或會計準則等行政法規、規章的要求, 或會計政策的變更能夠提供本集團財務狀況、經營成果和現金流量等更可靠、更相關的會計信息時, 應當變更會計政策。

The accounting policies should be changed when required by provisions of relevant laws or accounting standards, or when a change in accounting policies would provide more reliable and relevant accounting information of the Group's and the Company's financial position, results of operations and cash flows.

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變更會計政策時應採用追溯調整法, 除非產生的與以前年度相關的累計影響數無法合理地確定, 則應採用未來適用法。

Changes in accounting policies should be applied retrospectively unless the cumulative impact arising from the change in accounting policies that relates to prior years can not be reasonably estimated, in which case the change should be applied prospectively.

如果賴以進行會計估計的基礎發生了變化, 或者由於取得新的信息, 積累更多的經驗以及后來的發展變化, 可能需要對會計估計進行修訂。

When there are changes in the basis of accounting estimates or as a result of new information obtained, more experience accumulated, or any other subsequent changes or developments, the accounting estimates may need to be revised.

會計估計變更時, 對變更當期和未來期間發生的交易或事項採用新的會計估計進行處理。

When accounting estimates are revised, the revised accounting estimates are used in the accounting for transactions or events occurring in the current period and future periods.

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3. 主要會計政策、會計估計變更的說明

根據財政部財會[2000]25號文“關於印發《企業會計制度》的通知”和財政部[2001]17號文“關於印發《貫徹實施〈企業會計制度〉有關政策銜接問題的規定》的通知”，本公司自二零零一年一月一日起執行《企業會計制度》和《企業會計準則》及其有關規定，並按規定對部份會計政策的變更採用追溯調整法。本集團已根據新制的要求對二零零零年的比較數字作出調整。

會計政策的變更在二零零零年及二零零一年產生下列的影響：

a. 開辦費

開辦費是於附屬公司成立前及資產移交期內所發生的各項費用。於二零零一年一月一日前該等費用在資本化后於有關附屬公司正常生產運作日起分五年採用直線法攤銷列作管理費用。在採納新修訂之《企業會計制度》后，有關費用經資本化后須於附屬公司開始生產經營后當月一次性計入當月的損益。

此項會計政策的變更已按照《企業會計制度》的要求採用追溯調整而有比較數字亦已重新編制以反映此會計政策的變更。有關調整使截至二零零零年十二月三十一日止年度本集團的淨利潤減少約858,000元。有關調整減少了一九九九年及以前年度本集團的淨利潤及二零零零年年初未分配利潤約3,862,000元。本集團截至二零零一年十二月三十一日止的淨利潤則減少了約2,572,000元，而年初淨資產減少了約4,720,000元，其中年初未分配利潤亦減少了約4,549,000元。

3. CHANGES IN PRINCIPAL ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES

Pursuant to the requirements of Caikui [2000] No.25, the “Notice for Promulgation of Accounting Regulations for Business Enterprise” and Caikui [2001] No. 17, the “Notice for the transitional arrangements for the implementation of Accounting Regulations for Business Enterprises”, the Company adopted the “Accounting Regulations for Business Enterprises” and “Accounting Standards for Business Enterprises” and related regulations starting from 1st January, 2001. Pursuant to the related statements and regulations, certain changes in accounting policies have been applied retrospectively and the comparative figures have been restated accordingly.

The changes in accounting policies have the following impact on the financial statements for 2000 and 2001:

a. Pre-operating expenses

Pre-operating expenses represent the expenses incurred during the period prior to the establishment of subsidiaries and during the transfer of assets into subsidiaries. Prior to 1st January, 2001, pre-operating expenses were capitalised and amortised into general and administration expenses over five years using the straight-line method, starting from the commencement of normal production. Pursuant to the new “Accounting Regulations for Business Enterprises”, pre-operating expenses are capitalised initially and expensed off on commencement of production.

This change in accounting policy has been applied retrospectively in accordance with the requirements of Accounting Regulations for Business enterprises and the comparative figures have also been restated accordingly. As a result of this change in accounting policy, the Group's net profits for the year ended 31st December, 2000 decreased by approximately RMB858,000. The Group's net profits for 1999 and prior years and the beginning unappropriated profits for the year 2000 decreased by approximately RMB3,862,000. For the year ended 31st December, 2001, the Group's net profits decreased by approximately RMB2,572,000 and the beginning net assets decreased by approximately RMB4,720,000, of which the beginning unappropriated profits accounted for a decrease of approximately RMB4,549,000.