

賬目附注(續)

Notes To The Accounts (Cont'd)

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

本集團的活動在中國產生，按地區分部的資料分析如下：

The Group's activities are conducted in the PRC. An analysis by geographical segment is as follows:

		2002						
		青島地區	其它山東地區	華北地區	華南地區	出口	合併抵消	合併
		Tsingtao	Other Shandong	Hua Bei	Hua Nan	Overseas	Eliminations	Consolidated
		Region	Region	Region	Region			
		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
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
營業額	TURNOVER							
對外銷售	External sales	1,719,776	836,217	1,191,609	2,115,311	332,284	-	6,195,197
分部間往來	Inter-segment sales	70,757	626	65,921	163,030	-	(300,334)	-
營業額	Total revenue	1,790,533	836,843	1,257,530	2,278,341	332,284	(300,334)	6,195,197
營業盈利	RESULTS							
分部利潤(虧損)	Segment results	262,192	(28,087)	37,317	143,223	107,934	-	522,579
未分配開支淨額	Unallocated expenses, net							(1,505)
經營盈利	Profit from operations							521,074
財務費用	Finance costs							(146,661)
分佔聯營公司經營虧損	Share of profits less losses of associated companies	(5,059)	-	-	-	-	-	(5,059)
除稅前盈利	Profit before taxation							369,354
稅項	Taxation							(109,917)
除稅後盈利	Profit after taxation							259,437
少數股東損益	Minority interests							(36,892)
股東應佔盈利	Profit attributable to shareholders							222,545
資產	ASSETS							
分部資產	Segment assets	2,329,902	1,282,252	1,831,125	3,967,573	-	(3,120,028)	6,290,824
聯營公司權益	Investments in associated companies	28,448	-	-	-	-	-	28,448
未分配資產	Unallocated assets							2,563,866
總資產	Total assets							8,883,138
負債	LIABILITIES							
分部負債	Segment liabilities	827,773	979,483	1,090,479	2,367,327	-	(1,089,518)	4,175,544
未分配負債	Unallocated liabilities							844,823
總負債	Total liabilities							5,020,367
其它資料	OTHER INFORMATION							
資本性支出	Capital expenditure	68,655	95,014	103,872	276,724	-	-	544,265
折舊	Depreciation	114,179	67,758	101,935	183,532	-	-	467,404
攤銷	Amortisation	15,432	9,673	21,053	34,655	-	-	80,813
資產減值確認	Impairment charge recognised	6,654	7,088	18,126	8,474	-	-	40,342
其它非現金開支	Other non-cash expenses	16,996	9,030	6,152	14,456	-	-	46,634

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Notes To The Accounts (Cont'd)

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

		2001						合併
		青島地區	其它山東地區	華北地區	華南地區	出口	合併抵消	合併
		Tsingtao	Other Shandong	Hua Bei	Hua Nan	Overseas	Eliminations	Consolidated
		Region	Region	Region	Region			
		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
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
								(附注 35)
								(Note 35)
營業額	TURNOVER							
對外銷售	External sales	1,476,266	771,077	924,832	1,361,012	159,429	-	4,692,616
分部間往來	Inter-segment sales	140,522	624	27,865	48,280	-	(217,291)	-
營業額	Total revenue	1,616,788	771,701	952,697	1,409,292	159,429	(217,291)	4,692,616
營業盈利	RESULTS							
分部利潤(虧損)	Segment results	281,257	(51,711)	(4,055)	103,169	39,694	-	368,354
未分配開支淨額	Unallocated expenses, net							(68,637)
經營盈利	Profit from operations							299,717
財務費用	Finance costs							(136,189)
分佔聯營公司經營盈利	Share of profits less losses of associated companies	217	-	-	-	-	-	217
除稅前盈利	Profit before taxation							163,745
稅項	Taxation							(62,892)
除稅後盈利	Profit after taxation							100,853
少數股東損益	Minority interests							(17,341)
股東應佔盈利	Profit attributable to shareholders							83,512
資產	ASSETS							
分部資產	Segment assets	2,650,026	1,165,766	1,781,975	3,437,390	-	(3,090,635)	5,944,522
聯營公司權益	Investments in associated companies	33,743	-	-	-	-	-	33,743
未分配資產	Unallocated assets							2,234,348
總資產	Total assets							8,212,613
負債	LIABILITIES							
分部負債	Segment liabilities	380,300	852,467	991,413	1,894,815	-	(938,092)	3,180,903
未分配負債	Unallocated liabilities							1,328,388
總負債	Total liabilities							4,509,291
其它資料	OTHER INFORMATION							
資本性支出	Capital expenditure	122,568	164,832	112,030	565,188	-	-	964,618
折舊	Depreciation	142,868	60,047	79,786	296,039	-	-	578,740
攤銷	Amortisation	19,251	13,387	24,669	1,114	-	-	58,421
資產減值準備	Impairment charge recognised	-	-	6,932	-	-	-	6,932
其它非現金開支	Non-cash expenses	3,463	3,382	(5,461)	20,468	-	-	21,852

4. 營業額及其它收入淨額

4. Turnover and other revenues, net

本年度之收入淨額：

Net revenues recognised during the year are as follows:

		2002 人民幣千元 RMB'000	2001 人民幣千元 RMB'000
營業額	Turnover from sales of goods	6,195,197	4,692,616
其它收入淨額：	Other revenues, net		
補貼收入 (i)	Subsidy income (i)	96,812	85,860
廢料銷售利潤	Profits from sales of scrap materials	11,613	8,646
其它(支出) 收入	Other (expenses) income	(10,915)	22,880
		97,510	117,386
合計	Total net revenues	6,292,707	4,810,002

(i) 補貼收入

(i) Subsidy income

本集團於本年度及過去年度進行的收購中，與部分有關地方政府達成協議，使部份控股子公司均能享有不同程度的地方財政優惠政策。這些優惠主要包括以控股子公司繳納的各項稅金為基礎的財政補貼收入。

As part of the acquisition of certain subsidiaries of the Group in the current year and prior years, the Group had entered into various agreements with the relevant municipal governments. Under the terms of the agreements, these subsidiaries can enjoy various financial incentives granted by the relevant municipal governments, including financial subsidies determined based on the amount of tax paid by those subsidiaries.

根據本公司董事會的分析，現時概無任何理由相信各控股子公司在期後不能繼續享有該等財政優惠。

The Company's board of directors are not aware of any reasons that the said financial subsidies will not be available to those subsidiaries in the future.

5. 經營盈利

5. Profit from operations

綜合經營盈利已扣除(計入)下列各項： Profit from operations is stated after charging (crediting) the following:

		2002	2001
		人民幣千元	人民幣千元
		RMB'000	RMB'000
已售之存貨成本 (包括折舊及攤銷)	Cost of inventories (including depreciation and amortisation)	4,031,922	3,131,562
固定資產折舊	Depreciation of owned fixed assets	467,404	578,740
固定資產減值準備	Provision for impairment losses on fixed assets	40,342	6,932
無形資產攤銷 (包括於管理費用)	Amortisation of intangible assets (included in general and administrative expenses)		
- 商標	- Trademark	2,584	2,584
- 專有技術	- Technology know-how	3,270	456
- 其它	- Others	1,457	1,312
商譽攤銷 (包括於其它收入淨額)	Amortisation of goodwill (included in other revenue, net)	11,926	11,470
負商譽攤銷 (包括於其它收入淨額)	Amortisation of negative goodwill (included in other revenue, net)	(9,963)	(7,789)
撇銷固定資產淨損失	Loss on disposal of fixed assets, net	14,631	2,032
核數師酬金	Auditors' remuneration	4,974	4,000
土地及房屋建築物之經營租賃支出	Operating lease rentals on land and buildings	9,261	10,812
應收及其它應收賬款壞賬準備	Provision for doubtful debts	48,384	45,083
存貨可變現淨值準備	Write-down of inventories to net realisable value	3,979	662
存貨可變現淨值準備撥回	Write-back of provision for inventories	(4,929)	(2,150)
匯兌虧損(收益)淨額	Exchange loss (gain), net	7,061	(4,278)
技術開發費	Research and development costs	3,083	4,105