

(按照中國會計準則編制) (Prepared in accordance with PRC accounting standards)

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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、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。

(s) 主要會計政策及會計估計變更

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。

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。

如果經營活動中存在不確定因素的影響，某些會計報表項目不能精確地計量，而只能加以估計。此外，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後來的發展變化，可能需要對會計估計進行修訂。

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。

本公司及本集團於本年度作出以下之會計變更：

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, public welfare fund and discretionary surplus reserves should be based on the accounts prepared in accordance with the PRC accounting standards and regulations. In accordance with the Company's Articles of Association, profit distribution to shareholders should be made on the lesser of the distributable profit calculated in accordance with the PRC accounting standards and regulations and that calculated in accordance with the accounting principles generally accepted in Hong Kong.

(s) Change of principal accounting policies and accounting estimates

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

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

When there are uncertainties in operating activities which cannot be accurately and properly measured but can only be estimated or when there are changes in the basis of accounting estimates. As a result of new information obtained, more experiences accumulated, or any other subsequent changes or developments, the accounting estimates may need to be revised.

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

During the year, the Company and the Group had the following change in the accounting estimate:

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本公司及本集團於2002年度對應收帳款的回收情況以及公司業務發展的情形進行了重新評估，因而對按帳齡分析法計提的一般應收帳款壞帳準備比例進行了適當的修訂。修訂前後的應收帳款一般壞帳準備計提比例如下：

修訂前：

帳齡	壞帳準備計提比例：
1年以內	0% - 50%
1-2年	10% - 50%
2-3年	10% - 50%
3年以上	100%

修訂後：

對賬齡一年至二年及二年以上的應收帳款分別按個別情況計提50%及100%的一般性壞帳準備。

此項會計估計變更並未對本年度淨利潤存在重大影響。

(t) 合併會計報表的編制方法

合併會計報表包括本公司及納入合併範圍的子公司，系根據中華人民共和國財政部財會字(1995)11號文《關於印發合併會計報表的暫行規定》及相關規定編制。

In 2002, the Group and the Company had reassessed the collectibility of the accounts receivable balances and evaluated its operation development. Based on the reassessment result, the percentage adopted in making general doubtful debt provision were revised accordingly. The general doubtful debt provision made as a percentage of gross receivable balance before and after the revision are as follows:

Before the revision:

Aging	Percentage of general doubtful debt provision based on aging
Less than one year	0% - 50%
One to less than two years	10% - 50%
Two to less than three years	10% - 50%
Over three years	100%

After the revision:

For balances which have been outstanding for one to two years and over two years, a general provision of 50% and 100% is made, respectively, depending on individual circumstances.

There was no material effect on the current year net profit arising from the above change in accounting estimate.

(t) Basis of preparation of consolidated accounts

The consolidated accounts include the Company and its subsidiaries, and are prepared based on the requirements of Caikuai [1995] No. 11 "the Interim Articles on issuance of consolidated accounts" and related regulation promulgated by the Ministry of Finance of the PRC.

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從取得子公司的實際控制權之日起，本公司開始將其相應期間的收入、成本、利潤納入合併：從喪失實際控制權之日起停止合併。本公司和子公司之間所有重大往來餘額、交易及未實現利潤已在合併會計報表編制時予以抵銷。在合併會計報表中，小數股東權益指納入合併範圍的子公司的所有者權益中不屬於本集團所擁有的部分。

當納入合併範圍的子公司與本公司採用的會計政策不一致，且由此產生的差異對合併報表影響較大時，按本公司執行的會計政策予以調整。

3. 稅項

(a) 所得稅

	集團 Group		公司 Company	
	2002	2001	2002	2001
中國企業所得稅(i) PRC Enterprise Income Tax (i)	106,025,879	64,427,066	44,334,344	25,121,532
香港利得稅(ii) Hong Kong profits tax (ii)	915,871	851,495	-	-
遞延稅款資產確認 Deferred tax assets recognized	-	(2,386,271)	-	(2,386,271)
遞延稅款資產撥回(iii) Write-back of deferred tax assets (iii)	2,974,562	-	2,974,562	-
合計 Total	109,916,312	62,892,290	47,308,906	22,735,261

(i) 中國企業所得稅

中國企業所得稅乃根據本年度的業績按國家規定的須繳納部分計算，所有可以享受到的免稅優惠已考慮在內。

The subsidiaries' turnover, cost of sales and profit and loss account during the year are included in the consolidated profit and loss account from the effective date of acquisition and up to the effective date of disposal when the Company has lost control in the subsidiaries. Significant intra-group balances, transactions and unrealised profits are eliminated on consolidation. Minority interests represent the interests of third party shareholders outside the Group.

Significant differences arising from various accounting policies adopted by the Company and the subsidiaries that have material impact to the Group's accounts are adjusted in accordance to Company's accounting policies.

3. Taxation

(a) Profits tax

(i) PRC Enterprise Income Tax

PRC Enterprise Income Tax ("EIT") is provided on the assessable income for the year calculated in accordance with the relevant regulations of the PRC after considering all the available tax benefits and allowances.