

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

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22. 長期債權投資

22. Long-term debt investments

(a) 集團

(a) Group

債券種類 Type	面值 Face value	初始投	累計溢	年末餘額 Balance as at year end	年初餘額 Balance as at beginning of year	年利率 Annual interest rate	到期日 Maturity date	本期利息 Interest received for the year	累計利息 Accumulated interest received
		資成本 Original Cost	價攤銷 Accumulated amortisation of premium						
國庫券 Government Bonds	32,700,000	39,998,088	(5,634,457)	34,363,631	35,195,446	8.56%	2004年12月	2,799,120	13,995,600
其它 Others	3,000	3,000	-	3,000	3,000			-	-
	32,703,000	40,001,088	(5,634,457)	34,366,631	35,198,446			2,799,120	13,995,600

(b) 公司

(b) Company

債券種類 Type	面值 Face value	初始投	累計溢	年末餘額 Balance as at year end	年初餘額 Balance as at beginning of year	年利率 Annual interest rate	到期日 Maturity date	本期利息 Interest received for the year	累計利息 Accumulated interest received
		資成本 Original Cost	價攤銷 Accumulated amortisation of premium						
國庫券 Government bonds	32,700,000	39,998,088	(5,634,457)	34,363,631	35,195,446	8.56%	2004年12月	2,799,120	13,995,600

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23. 固定資產及累計折舊

23. Fixed assets and accumulated depreciation

固定資產項目的變動如下：

The movements of fixed assets are as follows:

(a) 集團

(a) Group

		2002				2001	
		土地使用權、 房屋及建築物 Land use rights and buildings	機器設備 Plant and machinery	運輸設備 Motor vehicles	其它設備 Other equipment	總計 Total	總計 Total
原值	Cost						
年初數	Beginning of year	2,452,826,955	4,866,383,904	465,632,506	-	7,784,843,365	6,014,292,303
重分類	Reclassification	50,072,188	(138,245,993)	(82,702,574)	170,876,379	-	-
年初數 - 重分類後	Beginning of year - after reclassification	2,502,899,143	4,728,137,911	382,929,932	170,876,379	7,784,843,365	6,014,292,303
成立/兼併控 股子公司之 影響	Effect on acquisitions of subsidiaries	56,811,890	101,217,116	3,470,621	2,351,074	163,850,701	1,196,868,427
在建工程轉入	Transfer in from CIP	91,260,981	236,451,768	1,614,822	3,976,941	333,304,512	706,236,287
本年增置	Additions	15,836,540	54,562,671	38,529,357	38,983,156	147,911,724	402,536,617
本年轉讓或報廢	Disposals	(16,337,647)	(91,812,684)	(20,962,464)	(9,296,098)	(138,408,893)	(535,090,269)
年末數	End of year	2,650,470,907	5,028,556,782	405,582,268	206,891,452	8,291,501,409	7,784,843,365
累計折舊	Accumulated depreciation						
年初數	Beginning of year	534,140,447	1,883,987,321	150,124,485	-	2,568,252,253	1,937,854,289
重分類	Reclassification	32,449,442	(61,536,098)	(40,702,745)	69,789,401	-	-
年初數 - 重分類後	Beginning of year - after reclassification	566,589,889	1,822,451,223	109,421,740	69,789,401	2,568,252,253	1,937,854,289
成立/兼併控 股子公司之 影響	Effect on acquisitions of subsidiaries	11,839,209	44,798,372	1,219,718	934,855	58,792,154	315,388,583
本年計提	Charge for the year	64,968,484	319,823,850	39,373,991	33,178,903	457,345,228	509,632,257
轉讓及報廢後剔除	Write-back on disposal	(7,355,362)	(71,183,361)	(9,619,544)	(7,448,003)	(95,606,270)	(194,622,876)
年末數	End of year	636,042,220	2,115,890,084	140,395,905	96,455,156	2,988,783,365	2,568,252,253
淨值	Net book value						
年初數	Beginning of year	1,936,309,254	2,905,686,688	273,508,192	101,086,978	5,216,591,112	4,076,438,014
年末數	End of year	2,014,428,687	2,912,666,698	265,186,363	110,436,296	5,302,718,044	5,216,591,112
資產減值	Impairment loss provision						
年初數	Beginning of year	29,311,544	28,094,402	578,629	-	57,984,575	-
年末數	End of year	39,937,103	55,699,149	2,690,550	-	98,326,802	57,984,575
淨額	Net book value						
年初數	Beginning of year	1,906,997,710	2,877,592,286	272,929,563	101,086,978	5,158,606,537	4,076,438,014
年末數	End of year	1,974,491,584	2,856,967,549	262,495,813	110,436,296	5,204,391,242	5,158,606,537

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於二零零二年十二月三十一日，本集團的固定資產淨值合計約194,329,000元(二零零一年：649,130,000元)的房屋建築物、機器設備及運輸設備已作為短期借款的抵押(附注27)。

As at 31st December 2002, approximately RMB194,329,000 of Group's buildings, plant and machinery and motor vehicles (2001: RMB649,130,000) had been pledged as security for certain bank loans of the Group (Note 27).

於二零零二年十二月三十一日，本集團淨值約419,506,000元的房屋建築物的《房屋所有權證》尚待辦理。經參考法律顧問意見後，本公司董事會認為本公司及本集團辦理該等《房屋所有權證》應不存在實質性的法律障礙，因此對本集團的正常營運並不構成重大影響，亦無須計提固定資產減值準備。此外，本集團部份房屋建築物乃座落於劃撥土地上，詳情請參閱附注25。

As at 31st December 2002, the building ownership certificates ("Building Ownership Certificates") for certain buildings of the Group with respective carrying value of approximately RMB419,506,000 had not yet been obtained. After consultation made with the Company's legal adviser, the Company's directors consider that there is no legal restriction for the Group and the Company to apply for and obtain the Land Certificates and Buildings Ownership Certificates and there will not be any significant adverse impact of such incidence on the daily operations of the Group and of the Company. Accordingly, no provision for fixed assets impairment was considered necessary. For certain buildings located on parcels of allocated lands, please refer to Note 25 for details.

會計報表附注(續)

Notes to the Financial Statements (Cont'd)

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(b) 公司

(b) Company

		2002				2001	
		土地使用權、 房屋及建築物 Land use rights and buildings	機器設備 Plant and machinery	運輸設備 Motor vehicles	其它設備 Other equipment	總計 Total	總計 Total
原值	Cost						
年初數	Beginning of year	560,923,926	1,176,680,413	210,905,692	-	1,948,510,031	2,030,080,701
重分類	Reclassification	(1,904,030)	(38,452,727)	(35,426,427)	75,783,184	-	-
年初數 - 重分類後	Beginning of year - after reclassification	559,019,896	1,138,227,686	175,479,265	75,783,184	1,948,510,031	2,030,080,701
在建工程轉入	Transfer in from CIP	6,754,968	76,846,206	-	868,320	84,469,494	39,748,214
本期增置	Additions	640,651	7,621,393	2,284,457	16,263,048	26,809,549	141,068,020
本期轉讓或報廢	Disposals	(11,550,331)	(44,612,310)	(20,998,400)	(5,720,516)	(82,881,557)	(262,386,904)
年末數	End of year	554,865,184	1,178,082,975	156,765,322	87,194,036	1,976,907,517	1,948,510,031
累計折舊	Accumulated depreciation						
年初數	Beginning of year	134,305,798	681,460,164	70,223,120	-	885,989,082	792,396,811
重分類	Reclassification	106,246	(24,217,540)	(16,413,320)	40,524,614	-	-
年初數 - 重分類後	Beginning of year - after reclassification	134,412,044	657,242,624	53,809,800	40,524,614	885,989,082	792,396,811
本期計提	Charge for the year	14,045,256	77,416,590	11,565,208	9,258,083	112,285,137	133,013,745
轉讓及報廢後剔除	Write-back on disposal	(630,215)	(41,134,647)	(2,691,865)	(5,342,264)	(49,798,991)	(39,421,474)
年末數	End of year	147,827,085	693,524,567	62,683,143	44,440,433	948,475,228	885,989,082
淨值	Net book value						
年初數	Beginning of year	424,607,852	480,985,062	121,669,465	35,258,570	1,062,520,949	1,237,683,890
年末數	End of year	407,038,099	484,558,408	94,082,179	42,753,603	1,028,432,289	1,062,520,949
資產減值	Impairment loss provision						
年初數	Beginning of year	-	-	-	-	-	-
年末數	End of year	-	8,000,000	-	-	8,000,000	-
淨額	Net book value						
年初數	Beginning of year	424,607,852	480,985,062	121,669,465	35,258,570	1,062,520,949	1,237,683,890
年末數	End of year	407,038,099	476,558,408	94,082,179	42,753,603	1,020,432,289	1,062,520,949

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本集團及本公司於本年對固定資產進行重分類，將其它設備從房屋建築物、機器設備及運輸設備中分別單獨列示，其折舊年限為五至十年。此重新分類對本會計報表無重大影響。

Certain reclassifications of fixed assets among different categories were made by the Group and the Company. Other equipment had separately presented and the corresponding balances were reclassified from buildings, plant and machinery and motor vehicles with estimated useful lives of 5 - 10 years. The reclassification has no material impact on the accounts.

會計報表附注(續)

Notes to the Financial Statements (Cont'd)

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24. 在建工程

24. Construction-in-progress

工程名稱	預算數	年初數	本年增加	轉入固定資產	其它減少	年末數	資金來源	工程投入 佔預算的比例
Construction project	Budgeted amount	Beginning of year	Addition	Transfer to fixed assets	Transfer out	End of year	Source of Financing	Proportion of amount invested to budgeted amount
一廠生產綫改造 Plant 1 production line improvement	43,570,000	23,867,278	10,951,130	(5,438,662)	-	29,379,746	自有資金 Internally generated fund	67.43%
二廠生產綫改造 Plant 2 production line improvement	16,878,870	7,356,388	54,454,053	(54,846,470)	(1,780,000)	5,183,971	募集資金 Share- issuance	30.71%
四廠生產綫改造 Plant 4 production line improvement	1,104,800	-	11,243,601	(6,511,103)	(4,139,105)	593,393	自有資金 Internally generated fund	53.71%
新廠房建造 New factory plant	29,141,647	52,456,079	-	(16,014,961)	(7,385,565)	29,055,553	自有資金 Internally generated fund	99.70%
麥芽廠生產綫改造 Malt production line improvement	9,355,755	5,431,646	1,991,429	(1,658,298)	-	5,764,777	自有資金 Internally generated fund	61.62%
其它 Others	31,580	1,665,568	-	-	(1,633,988)	31,580	自有資金 Internally generated fund	100.00%
公司合計 Company total	100,082,652	90,776,959	78,640,213	(84,469,494)	(14,938,658)	70,009,020		
西安公司生產綫改造 Xian Company production line improvement	7,000,000	4,485,568	31,508,475	(28,194,992)	(1,382,300)	6,416,751	自有資金 Internally generated fund	91.67%
興凱湖公司生產綫改造 Xingkaihu Company production line improvement	83,153	8,074,090	1,324,056	(9,309,948)	(5,045)	83,153	自有資金 Internally generated fund	100.00%
榮城公司生產綫改造 Rongcheng Company production line improvement	8,600,000	-	1,612,004	(930,468)	-	681,536	自有資金 Internally generated fund	7.92%