

會計報表附注(續)

Notes to the Financial Statements (Cont'd)

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

除特別說明外, 所有金額以人民幣元為單位 Amounts expressed in RMB unless otherwise stated

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
薛城公司生產綫改造 Xuecheng Company production line improvement	-	571,737	7,889,179	(8,460,916)	-	-	自有資金 Internally generated fund	-
安丘公司生產綫改造 Anqiu Company production line improvement	-	-	199,559	(199,559)	-	-	自有資金 Internally generated fund	-
黃石公司生產綫改造 Huangshi Company production line improvement	25,720,700	139,950	13,279,724	(2,935,436)	-	10,484,238	銀行借款 Bank loans	40.76%
三水公司生產綫改造 Sanshui Company production line improvement	29,574,400	6,249,763	40,866,232	(36,948,767)	-	10,167,228	募集資金 Share- issuance	34.38%
菏澤公司生產綫改造 Heze Company Production line improvement	200,000	324,198	4,388,879	(4,521,669)	-	191,408	自有資金 Internally generated fund	95.70%
馬鞍山公司生產綫改造 Maanshan Company Production line improvement	-	-	4,560,472	(4,560,472)	-	-	自有資金 Internally generated fund	-
應城公司生產綫改造 Yingcheng Company Production line improvement	1,478,432	4,941,600	9,193,341	(13,161,286)	-	973,655	銀行貸款及 自有資金 Bank loans and internally generated fund	65.86%
滕州公司生產綫改造 Tengzhou Company Production line improvement	2,666,000	4,334,316	5,034,162	(8,132,523)	-	1,235,955	自有資金 Internally generated fund	46.36%
珠海公司生產綫改造 Zhuhai Company Production line improvement	203,390,000	-	5,496,626	(1,326,180)	-	4,170,446	自有資金 Internally generated fund	2.05%

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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
第五公司生產綫改造 No. 5 Company Production line improvement	11,039,000	10,451,518	2,237,300	(3,045,521)	(1,148,217)	8,495,080	自有資金 Internally generated fund	76.96%
蓬萊公司生產綫改造 Penglai Company Production line improvement	34,200,000	14,643,435	16,157,371	(361,151)	(990,520)	29,449,135	自有資金 Internally generated fund	86.11%
郴州公司生產綫改造 Chenzhou Company Production line improvement	3,467,400	496,815	6,317,729	(5,417,139)	-	1,397,405	銀行借款 Bank loans	40.30%
濰坊公司生產綫改造 Weifang Company Production line improvement	3,000,000	-	689,352	(670,262)	-	19,090	自有資金 Internally generated fund	0.64%
彭城公司生產綫改造 Xuzhou Pengcheng Company Production line improvement	-	-	1,918,746	(1,918,746)	-	-	自有資金 Internally generated fund	-
重慶公司生產綫改造 Chongqing Company Production line improvement	1,630,000	4,762,140	3,959,575	(7,218,514)	-	1,503,201	自有資金 Internally generated fund	92.22%
密山公司生產綫改造 Mishan Company Production line improvement	-	-	731,059	(731,059)	-	-	自有資金 Internally generated fund	-
鞍山公司生產綫改造 Anshan Company Production line improvement	1,500,000	3,843,105	3,577,387	(5,960,034)	(108,800)	1,351,658	自有資金 Internally generated fund	90.11%
壽光公司生產綫改造 Shouguang Company Production line improvement	40,000	1,157,371	967,778	(2,087,125)	-	38,024	銀行借款 Bank loans	95.06%

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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
北京三環公司生產綫改造 Beijing Three Rings Company Production line improvement	2,645,474	300,012	1,370,690	(888,256)	-	782,446	自有資金 Internally generated fund	29.58%
北京五星公司生產綫改造 Beijing Five Stars Company Production line improvement	6,991,882	3,966,533	3,987,320	(5,574,695)	(1,977,190)	401,968	自有資金 Internally generated fund	5.81%
上海鬆江公司生產綫改造 Shanghai Songjiang Company Production line improvement	460,000	35,883,220	9,586,753	(45,298,615)	-	171,358	自有資金 Internally generated fund	37.25%
南京公司生產綫改造 Nanjing Company Production line improvement	13,742,000	5,309,069	9,301,555	(898,973)	-	13,711,651	自有資金 Internally generated fund	99.78%
深圳朝日公司生綫改造 Shenzhen Asahi Company Production line improvement	6,000,000	-	3,805,011	(1,472,566)	-	2,332,445	自有資金 Internally generated fund	38.87%
其它子公司生產綫改造 Other subsidiaries Production line improvement	68,448,464	11,113,190	95,624,500	(48,610,146)	(8,771,122)	49,356,422	自有資金 Internally generated fund	72.11%
集團合計 Group total	531,959,557	211,824,589	364,225,048	(333,304,512)	(29,321,852)	213,423,273		

用於購建在建工程直接有關的專項借款成本予以資本化。本集團本年度借款成本資本化利率為 3.95% 至 5.72% (二零零一年: 2.01% 至 6.44%)。本集團於本年度予以資本化的利息共計 818,000 元 (二零零一年: 3,847,000 元)。

To the extent that the funds are borrowed specifically and used for the purpose of financing the construction of fixed assets, the related interest are capitalised. The Group's capitalisation rates used to determine the amount of borrowing costs eligible for capitalisation as part of the costs of these assets for the year range from 3.95% to 5.72% per annum (2001: from 2.01% to 6.44% per annum). During the year, the Group capitalised approximately RMB818,000 (2001: RMB3,847,000) of borrowing costs.

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25. 無形資產

25. Intangible assets

(a) 集團

(a) Group

項目 Nature	原始金額 Original cost	累計攤銷額 Accumulated amortisation	年初數 Beginning of year	兼併附屬公 司之影響 Effect on acquisition of subsidiaries	本年增加 Additions	本年攤銷 Amortisation	年末數 End of year	剩餘 攤銷期限 Remaining years of amortisation	取得方式 Source of financing
商標 Trademarks	129,488,196	25,149,445	81,893,629	26,142,470	-	3,697,348	104,338,751	4-31年 years	股東投入及兼 併控股子公司 Injection by shareholders and acquisition of subsidiaries
土地使用權 Land use rights	668,834,979	85,027,105	571,590,473	14,011,763	11,806,474	13,600,836	583,807,874	41-48年 years	購入及兼併 控股子公司 Acquisition of subsidiaries
專有技術 Technology know-how	18,629,100	6,520,184	15,379,159	-	-	3,270,243	12,108,916	6.5年 years	少數股東投入 Injection by minority shareholder
其它 Others	19,911,563	3,552,820	15,172,257	-	2,643,729	1,457,243	16,358,743	0-9年 years	購入及兼併 控股子公司 Purchase and acquisition of subsidiaries
合計 Total	836,863,838	120,249,554	684,035,518	40,154,233	14,450,203	22,025,670	716,614,284		

本年度集團無形資產的增加主要是源自
新收購 / 成立的控股子公司。

The source of the additions of intangible assets of the year was mainly from
the acquisition and establishment of subsidiaries.

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(b) 公司

(b) Company

項目 Nature	原始金額 Original cost	累計攤銷額 Accumulated amortisation	年初數 Beginning of year subsidiaries	本年增加 Additions	本年攤銷 Amortisation	年末數 End of year	剩餘 攤銷期限 Remaining years of amortisation	取得方式 Source of financing
商標 Trademarks	100,000,000	23,749,967	78,750,031	-	2,499,998	76,250,033	31年 31 years	股東投入 Injection by shareholders
土地使用權 Land use rights	87,975,035	16,603,723	73,130,814	-	1,759,502	71,371,312	41年 41 years	購入 Purchase
其它 Others	5,225,049	678,825	3,078,151	2,128,390	660,317	4,546,224	0-9年 0-9 years	購入 Purchase
合計 Total	193,200,084	41,032,515	154,958,996	2,128,390	4,919,817	152,167,569		

截至二零零二年十二月三十一日，本公司賬上有約7,800,000元的土地使用權如在未來一年內出售須以原價售予原出售方。

As at 31st December 2002, approximately RMB7,800,000 of land use right could be sold to the original seller at original cost in coming year.

截至二零零二年十二月三十一日，本集團有淨值約42,484,000元的土地使用權的《國有土地使用證》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《國有土地使用證》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，亦無須計提無形資產減值準備。

As at 31st December 2002, the land use rights certificates ("Land Certificates") for certain lands of the Group with respective carrying value of approximately RMB42,484,000 had not yet been obtained. After consultation with the Company's legal adviser, the Company's directors consider that there is no legal restriction for the Group to apply for and obtain the Land Certificates and there will not be significant impact on the daily operation of the Group. Accordingly, no provision for intangible assets impairment was considered necessary.

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此外, 於二零零二年十二月三十一日, 本集團有部分經營設施所處的土地為若干地方政府劃撥予前經營方的劃撥土地, 大部份有關地方政府已承諾辦理該等土地出讓手續並承擔有關待出讓金。在該等土地上的房屋建築物淨值共約 121,952,000 元。本公司董事會認為, 上述安排對本集團的正常營運並不構成重大影響。本集團亦正辦理將該等劃撥土地使用權轉為出讓土地的手續。

本公司董事會認為於二零零二年十二月三十一日上述無形資產的公允價值均不低於賬面淨值, 故並無計提減值準備。

26. 長期待攤費用

(a) 集團

項目 Items	原始金額 Original cost	年末累計 攤銷 Accumulated amortisation	年初數 Beginning of year	本年增加 Additions	本年攤銷 Amortisation	年末數 End of year	剩餘攤銷 期限 Remaining years of amortisation
安丘公司大廈使用權 Anqiu Company building use rights	1,570,681	654,451	1,098,868	-	182,638	916,230	4 年 4 years
西安公司綠化費用 Xian Company environmental expenses	1,971,128	874,102	1,294,138	-	197,112	1,097,026	4 年 4 years
南京公司改造費用 Nanjing Company technological upgrading expense	1,041,367	1,041,367	668,594	372,773	1,041,367	-	-
其它 Others	8,067,533	3,253,884	5,452,908	1,287,217	1,926,476	4,813,649	1-9 年 1-9 years
合計 Total	12,650,709	5,823,804	8,514,508	1,659,990	3,347,593	6,826,905	

In addition, as at 31st December 2002, the operating facilities of certain subsidiaries of the Group were located on parcels of allocated land ("Allocated Land") owned by certain local municipal governments. As at 31st December 2002, the carrying values of the associated buildings and facilities constructed thereon were approximately RMB121,952,000. The above arrangement has no significant impact on daily operation of the Group. The Group is now applying for the transfer of the legal title of these Allocated Land to the Group.

In the opinion of the Company's Directors, the underlying value of the intangible assets were not less than their carrying value in the books of the Company as at 31st December 2002.

26. Long-term deferred expenses

(a) Group