

(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

(b) 公司		(b) Company						剩餘攤銷
項目	原始金額	年末累計 攤銷	年初數	本年增加	本年攤銷	年末數	期限	
Items	Original cost	Accumulated amortisation	Beginning of year	Additions	Amortisation	End of year	Remaining years of amortisation	
公司本部廣告費用	2,975,000	450,000	2,825,000	-	300,000	2,525,000	8年	
Advertising cost							8 years	
其它	506,000	50,600	-	506,000	50,600	455,400	9年	
Others							9 years	
合計	3,481,000	500,600	2,825,000	506,000	350,600	2,980,400		
Total								

## 27. 借款

## 27. Loans

(a) 短期借款及一年內到期的長期借款

(a) Short-term loans and current portion of long-term loans

借款類別	Types	集團		公司	
		2002	2001	2002	2001
抵押借款	Secured loans	68,798,775	124,900,000	-	-
擔保借款	Guaranteed loans				
關聯企業擔保	by related parties	875,005,661	1,355,005,666	355,515,661	530,000,000
本公司擔保	by the Company	804,990,000	385,000,000	-	-
控股子公司少數股東擔保	by minority shareholders of subsidiaries	125,000,000	125,000,000	-	-
信用借款	Loans on credit	905,741,287	626,161,129	626,000,000	591,438,358
合計	Total	2,779,535,723	2,616,066,795	981,515,661	1,121,438,358
短期借款	Short-term loans	2,669,481,347	2,496,232,770	946,000,000	1,085,500,000
一年內到期的 長期借款	Current portion of long-term bank loans	110,054,376	119,834,025	35,515,661	35,938,358
合計	Total	2,779,535,723	2,616,066,795	981,515,661	1,121,438,358

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於二零零二年十二月三十一日，本集團並沒有已到期但未償還的短期銀行借款。

As at 31st December 2002, the Group had no overdue but not yet repaid short-term loans.

## (b) 長期借款

## (b) Long-term loans

		集團 Group 2002	公司 Company 2002
擔保借款	Loans with guarantees	48,218,934	48,218,934
信用借款	Loans on credit	42,424,586	-
合計	Total	90,643,520	48,218,934

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## 還款期分析

## Repayment term analysis:

貸款年限	Loan terms	集團			公司		
		銀行借款			銀行借款		
		外幣餘額	折算匯率	折合人 民幣餘額	外幣餘額	折算匯率	折合人 民幣餘額
		Foreign currency balances	Exchange rate	RMB equivalents	Foreign currency balances	Exchange rate	RMB equivalents
一至兩年內到期	Maturity within one to two years						
- 日元	- Yen	59,760,000	0.0690	4,124,934	59,760,000	0.0690	4,124,934
- 丹麥克朗	- Denmark Francs	400,000	1.1674	466,960			-
- 比利時法郎	- Belgium Francs	6,398,619	0.2149	1,375,294			-
- 人民幣	- RMB			34,531,225			20,530,000
二至三年內到期	Maturity within two to three years						
- 日元	- Yen			-			-
- 丹麥克朗	- Denmark Francs	400,000	1.1674	466,960			-
- 比利時法郎	- Belgium Francs	6,398,619	0.2149	1,375,294			-
- 人民幣	- RMB			21,820,000			19,220,000
三至五年內到期	Maturity within three to five years						
- 日元	- Yen			-			-
- 丹麥克朗	- Denmark Francs	800,000	1.1674	933,920			-
- 比利時法郎	- Belgium Francs	12,797,238	0.2149	2,750,588			-
- 人民幣	- RMB			4,344,000			4,344,000
五年以上到期	Maturity over five years						
- 日元	- Yen			-			-
- 丹麥克朗	- Denmark Francs	5,400,000	1.1674	6,303,960			-
- 比利時法郎	- Belgium Francs	54,203,952	0.2149	11,650,385			-
- 人民幣	- RMB			500,000			-
合計	Total			90,643,520			48,218,934

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(c) 本集團及本公司之借款中分別有約 89,368,000 元(二零零一年: 185,993,000 元)及 71,368,000 元(二零零一年: 83,732,000 元)的借款是於控股子公司作出債務重組或兼併時獲得免息優惠。年末借款餘額之年利率為免息至 7.25%(二零零一年: 免息至 7.61%)。

本集團及本公司的借款內分別有約 875,006,000 元(二零零一年: 1,355,006,000 元)及約 355,516,000 元(二零零一年: 530,000,000 元)的借款是由關聯企業提供信用擔保。此外，本集團有另約 125,000,000 元(二零零一年: 125,000,000 元)的借款由控股子公司少數股東提供擔保。

本公司的控股子公司借款內有約 804,990,000 元(二零零一年: 385,000,000 元)由本公司提供擔保。

本集團合計約 68,799,000 元(二零零一年: 158,900,000 元)的借款是以若干土地使用權、房屋建築物、機器設備、運輸設備及其它設備，其賬面淨值約為 194,329,000 元(二零零一年: 649,130,000 元)作為抵押擔保。

(c) Pursuant to the debt restructuring agreements or acquisition agreements signed by certain subsidiaries, the interest charge of loans of the Group and the Company of approximately RMB89,368,000 (2001: RMB185,993,000) and RMB71,368,000 (2001 : RMB83,732,000), respectively, were waived by the lenders at no consideration. The remaining loans were interest-bearing at rates ranging from 0% to 7.25% per annum (2001 : 0% to 7.61% per annum).

Approximately RMB875,006,000 (2001 : RMB1,355,006,000) and RMB355,516,000 (2001 : RMB530,000,000) of the Group's and the Company's loans were guaranteed by a related company. In addition, approximately RMB125,000,000 (2001 : RMB125,000,000) of the Group's loans were guaranteed by the minority shareholders of a subsidiary.

Approximately RMB804,990,000 (2001: RMB385,000,000) of the loans of the subsidiaries were guaranteed by the Company.

Approximately RMB68,799,000 (2001 : RMB158,900,000) of the Group's loans were secured by land use rights, buildings, plant and machinery, motor vehicles and other equipment with an aggregate carrying value of approximately RMB194,329,000 (2001 : RMB649,130,000).

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由於本集團大部份借款主要為短期銀行貸款, 故本集團於二零零二年十二月三十一日出現營運資金為負數約2,412,772,000元(二零零一年: 2,138,825,000元)。本公司董事會有信心本集團可令大部份短期銀行借款於到期時作出展期或以新的融資來源取代有關的短期借款。此外, 如附注40所述, 本公司將於二零零三年度內收到A-B公司認購本公司發行的可轉換公司債券的部份款項合計約907,920,000港元(折合約人民幣962,395,000元), 其餘約508,275,000港元(折合約人民幣538,772,000元)預計可於二零零三年下半年及二零零四年收到。上述融資安排將減低本集團淨流動負債的金額。

## 28. 應付賬款、預收賬款及其它應付款

本集團及本公司的應付款項、預收賬款及其它應付款中, 均無欠持本公司5%以上股權的股東單位的款項。本年度其它應付款的增加主要為未清付之控股子公司收購價款。賬齡超過3年的大額應付賬款及其它應付款均為收購控股子公司時承擔的負債。賬齡超過一年的預收賬款主要為客戶購貨的預付訂金。

## 29. 應付票據

Most of the bank financing of the Group was in the form of short-term bank loans. As a result, the Group had negative operating capital of approximately RMB2,412,772,000 as at 31st December 2002 (2001: RMB2,138,825,000). The board of directors of the Company is confident that the Group will be able to renew its short-term facilities upon maturity or to identify new sources of financing to replace the existing short-term facilities. Besides, as mentioned in Note 40, the Company is going to receive part of the proceeds from issuance of convertible bonds to A-B Company of approximately HK\$907,920,000 (equivalent to approximately RMB962,395,000) in 2003. The remaining proceeds of approximately HK\$508,275,000 (equivalent to approximately RMB538,772,000) will be received in the second half of 2003 and year 2004. The upcoming proceeds can further reduce the net current liabilities of the Group.

## 28. Accounts payable, advance from customers and other payables

The Group and the Company did not have any payable balances which were due to parties with 5% or above shareholding in the Company. The increase in other payables in the current year was mainly due to outstanding acquisition consideration as at year end. The accounts payable and other payables aged over 3 years were mainly due to acquisitions of subsidiaries. Advances from customers aged over 1 year were mainly purchase deposits.

## 29. Bills payable

		集團 Group		公司 Company	
		2002	2001	2002	2001
商業承兌匯票	Commercial bills	145,316,251	109,809,642	124,375,903	109,809,642
銀行承兌匯票	Bank drafts	290,311,976	57,468,245	-	-
合計	Total	435,628,227	167,277,887	124,375,903	109,809,642

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於二零零二年十二月三十一日，本集團及本公司應付票據均於 180 天內到期。

As at 31st December 2002, the bills payable of the Group and the Company were all due within 180 days.

## 30. 應交税金

## 30. Taxes payable

稅種	Types of tax payable	集團		公司	
		2002	2001	2002	2001
應交增值稅:	Value added tax("VAT") payable				
年末未抵扣數	Unutilised input VAT credit, end of year	(13,694,161)	(19,291,424)	(604,329)	-
年末未繳數	VAT payable, end of year	15,820,664	40,885,900	(2,462,560)	7,029,224
應交增值稅淨額	VAT payable, net	2,126,503	21,594,476	(3,066,889)	7,029,224
應交消費稅	Consumption tax payable	111,163,002	101,715,177	7,078,821	5,306,069
應交企業所得稅	Enterprise income tax("EIT") payable	2,884,790	(8,472,037)	(4,450,281)	(8,879,470)
應交城市建設維護稅	City construction tax("CCT") payable	2,139,196	5,477,801	29,159	3,167,576
應交香港利得稅	Hong Kong profits tax payable	275,849	336,395	-	-
其它	Others	898,318	1,074,432	(2,771,324)	-
合計	Total	119,487,658	121,726,244	(3,180,514)	6,623,399

## 31. 預提費用

## 31. Accruals

項目	Nature	集團		公司	
		2002	2001	2002	2001
銷售費用	Selling expenses	16,079,754	5,634,437	3,313,892	-
審計費	Audit fee	4,960,170	4,760,819	4,960,170	4,758,699
修理費用	Repairs and maintenance	3,915,188	3,855,655	592,069	-
水、電費用	Utility charges	3,275,586	1,182,336	-	-
利息費用	Interest expenses	1,367,031	1,327,436	-	-
進口材料關稅	Import duties on materials	916,278	150,085	916,278	916,278
其它	Others	15,679,255	23,410,690	601,108	115,945
合計	Total	46,193,262	40,321,458	10,383,517	5,790,922