

(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

於一九九四年一月一日，中國實行外匯匯率併軌，本公司當日以外幣列賬的貨幣性資產及負債按統一的匯率（“統一匯率”）換算為人民幣。一九九四年一月一日的統一匯率主要是參考調劑中心的外匯價而換算。由此而產生的匯兌收益約為182,042,000元。這收益已按中國會計準則要求所編制的財務報表列為攤銷項目並分五年攤銷。但按香港公認會計原則編制的一九九三年度財務報表已採用外匯調劑中心的匯價編制，由此產生的匯兌收益已不需再次反映在當年的財務報表中。

(b) 由於根據香港公認會計原則和中國會計準則所編制的一九九三年財務報表採用了不同的外幣匯率，所以截至一九九三年十二月三十一日以外幣列賬的固定資產的成本產生了差異，以令按香港公認會計原則所編制的財務報表需於本年度多提約人民幣11,480,000元的折舊費用（二零零一年：11,480,000元）。

(c) 根據中國會計準則要求，本集團在取得對控股子公司的投資權益時所付出的成本低於本集團在被投資單位股東權益中所佔的份額時，有關差異應按10年的期限攤銷計入損益。在香港公認會計原則下，本集團投資成本與本集團應佔被投資單位可分離淨資產之公允價值的差額須確認為商譽或負商譽並按照有關規定作出攤銷。就兩準則不同的會計處理須減少按香港公認會計原則的淨利潤約12,443,000元（二零零一年：17,889,000元）。

As a result of the unification of exchange rates in the PRC effective on 1st January 1994, monetary assets and liabilities of the Company as at 1st January 1994 denominated in foreign currency were translated into RMB using the unified rate. The unified rate on 1st January 1994 was effectively determined based on the Swap Centre rate. An exchange gain of RMB182,042,000 arising from the retranslation of the foreign currency monetary assets and liabilities on 1st January 1994 was deferred and amortised into income over 5 years in the accounts prepared in accordance with PRC GAAP. Since the Swap Centre rates had already been used in preparing the accounts under HK GAAP as of and for the year ended 31st December 1993, the above noted exchange gain had already been reflected in the HK GAAP accounts as of and for the year ended 31st December 1993.

(b) As a result of the different foreign exchange rates adopted in preparing the accounts of 1993 under HK GAAP and PRC GAAP, the cost of fixed assets denominated in foreign currencies acquired up to 31st December 1993 was different between the two sets of accounts. This has resulted in additional depreciation charge of RMB11,480,000 in the accounts prepared in accordance with HK GAAP in current year (2001: RMB11,480,000).

(c) Under PRC GAAP, the negative goodwill arising from the excess of the Group's share of the net assets of the subsidiaries acquired over the acquisition costs is amortised into the profit and loss account over 10 years. Under HK GAAP, the negative goodwill recognised is amortised on a straight-line basis over the weighted average remaining useful lives of the identifiable depreciable assets acquired. As a result of the difference in accounting treatment, net income was reduced by approximately RMB12,443,000 (2001: RMB17,889,000) under HK GAAP.

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(d) 根據二零零一年一月一日生效的《香港會計實務準則》第9號(修訂)“結算日的事項規定”，股利應在已宣布派發期間確認為負債。然而根據中國會計準則編制的賬項內，股利是在相關的會計期間予以確認。

(e) 於一九九三年，本集團按中國會計準則於業務發生時當日國家外匯牌價折合人民幣記賬。對有關外幣業務的貨幣性賬戶餘額按照月末國家外匯牌價折合為人民幣，其同賬面餘額的差額，列作當年匯兌損益。但按照香港會計原則下，外幣交易均以交易當時之調劑中心匯率換算為人民幣。以其它貨幣為單位之貨幣性資產及負債按結算日在調劑中心所報之適用匯率換算為人民幣。由此令按會計準則所用不同的匯率於一九九三年產生了匯兌損益約為37,878,000元。

(f) 於二零零二年，本公司的控股子公司獲債權人豁免償還欠款約為1,464,000元(二零零一年：9,439,000元)。按照中國會計準則要求編制之財務報表中，該等豁免須作為資本公積記賬。但在香港普遍採用之會計原則下，該項豁免償款須作為其它收入。

(4) 會計報表數據變動分析

會計報表數據變動幅度達30%或以上，且佔本集團或本公司截至二零零二年十二月三十一日止資產總額5%或二零零二年度利潤總額10%或以上的項目分析如下：

(d) As noted in note 2, the Company adopted HK SSAP 9 (revised), “Events after the balance sheet date”, effective from 1st January 2001. As a result, dividends proposed or declared after year end are not recognised as liabilities at the balance sheet date. Under the PRC accounting standards, the aforesaid dividends are recognised as liabilities at the balance sheet date.

(e) In 1993, foreign currencies transactions were translated into RMB at average official exchange rates prevailing on the dates of the transactions under PRC GAAP. Monetary assets and liabilities denominated in foreign currencies were translated into RMB at the average official exchange rate ruling at the end of each month. The exchange differences were dealt with in the profit and loss account of the year. However, under HK GAAP, foreign currencies transactions are translated into RMB at the applicable Swap Center exchange rate prevailing on the day of the transaction. Monetary assets and liabilities denominated in other currencies were translated into RMB at the applicable rates of exchange prevailing on the balance sheet date as quoted by the Swap Center. As a result of the different exchange rates used under the two GAAPs, exchange differences of RMB37,878,000 in 1993.

(f) During the year, a subsidiary of the Company obtained waivers from creditors on certain payable balances of approximately RMB1,464,000 (2001: RMB9,439,000). Pursuant to the requirements under PRC GAAP, such amount was credited directly to reserves while the amount waived was recognised as other income under HK GAAP.

(4) Analysis on fluctuation in accounts

Financial statement captions fluctuated by at least 30%, with balance accounted for at least 5% of total assets as at 31st December 2002 or at least 10% of net profit for the year ended 31st December 2002 are analysed as follows:

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a) 貨幣資金

本集團及本公司於本年度貨幣資金增加主要由於銷量上升而導致經營活動而產生的貨幣資金增加。

a) Cash and bank deposits

The increase in cash and bank deposits of the Group and the Company was mainly due to the increase in operating cashflow arising from the increase in turnover during the year.

b) 短期投資及其它應收款

本公司於本年度短期投資的增加及其它應收款的減少主要由於控股子公司以委托貸款形式償還直接欠本公司的借款。

b) Short-term investments and other receivables

The increase in short-term investments and decrease in other receivables of the Company was mainly due to the use of entrusted loans by the subsidiaries in settling the loans due to the Company.

c) 主營業務收入

本集團於本年度主營業務收入的增加主要由於華南地區及西安地區於本度銷售量增加。

c) Turnover

The increase in turnover of the Group was mainly due to the increase in the sales volume of Huanan and Xian Regions during the year.

d) 營業外支出

本集團於本年度營業外支出之增加主要由於計提固定資產的減值準備。

d) Non-operating expenses

The increase in the non-operating expense of the Group was mainly due to the increase in the provision for impairment of fixed assets during the year.

e) 所得稅

本集團於本年度所得稅增加主要由於華南地區及西安地區主營業務收入增加導致企業應納稅所得額上升。本公司於本年度所得稅增加主要由於在山東地區主營業務收入增加導致企業應納稅所得額上升。

e) Enterprise Income Tax ("EIT")

The increase in the EIT of the Group was mainly due to the increase in turnover of the Huanan and Xian Regions, which resulted in the increase in the assessable profits of the Group. The increase in the EIT of the Company was mainly due to the increase in the turnover of Shandong Region, which resulted in the increase in the assessable profit of the Company.

f) 少數股東收益

本集團於本年度少數股東收益增加主要由於華南地區及西安地區銷量上升致使分配於少數股東的收益增加。

f) Profits shared by minority shareholders

The increase in the profits shared by minority shareholders was mainly due to the increase in the net profit of the Huanan and Xian Regions.

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(5) 利潤表補充

(5) Supplementary information of profit and loss account

	集團		公司	
	Group		Company	
	2002	2001	2002	2001
出售、處置部門或被投資單位所得收益	245,413	-	245,413	-
Sale or disposal of departments or investments				
會計政策變更減少利潤總額	-	(18,355,871)	-	(10,180,709)
Adjustment from change of accounting policies				
合計	245,413	(18,355,871)	245,413	(10,180,709)
Total				