

(上接D10版)

一、置出资产基本情况
 本次交易中的置出资产为领先科技截止2010年6月30日经审计及评估确认的除未偿付的“股转债”债券余额及账面价值之外的全部资产及负债。根据中审会计师事务所出具的《关于领先科技置出资产的审计报告》和天健兴业出具的天津评报字[2010]第343号“资产评估报告”,本次交易中的置出资产情况如下:

项目	账面价值	评估价值	增减数	增减率
	A	B	C=B-A	D=C/Ax100%
1 流动资产	11,236.99	11,235.37	-1.61	-0.01
2 非流动资产	6,994.80	9,644.67	2,649.87	44.06
3 其中:可供出售金融资产	-	-	-	-
4 持有至到期投资	-	-	-	-
5 应收款项类投资	-	-	-	-
6 长期股权投资	-	-	-	-
7 投资性房地产	-	-	-	-
8 固定资产	4,129.76	7,736.23	3,606.47	87.33
9 在建工程	-	-	-	-
10 无形资产	-	-	-	-
11 递延所得税资产	1,526.93	1,900.67	373.74	24.48
12 生产性生物资产	-	-	-	-
13 油气资产	-	-	-	-
14 无形资产	20.83	-	-20.83	-100.00
15 开发支出	-	-	-	-
16 商誉	-	-	-	-
17 长期待摊费用	3.77	7.77	4.00	106.10
18 递延所得税负债	1,099.51	-	-1,099.51	-100.00
19 其他非流动资产	-	-	-	-
20 资产总计	17,991.79	20,880.04	2,888.26	16.44
21 流动负债	2,734.11	2,734.11	-	-
22 非流动负债	14.48	9.80	-4.68	-32.32
23 负债合计	2,748.59	2,743.91	-4.68	-0.17
24 净资产(所有者权益)	15,183.20	18,136.13	2,952.94	19.45

二、置出资产评估情况
 评估方法包括成本法、收益法、市场比较法。考虑到评估对象的经营能力、同类资产市场交易的活跃性、各类方法的适用条件,评估机构选取成本法对纳入评估范围的各项资产及负债的价值进行评估,加总得出置出资产“价值”的结论。
 领先科技拟置出的资产为“除未偿付的“股转债”债券余额”等账面价值之外的全部资产,包括经营性资产和非经营性资产,领先科技的主要业务包括三部分:1) 保健品、医药器械、保健器械;2) 塑料制品、6C化工材料销售。但是自2008年以来,受经济下滑、市场竞争激烈等因素的影响,公司收益下降,经营业务持续亏损,营业收入持续为负。按照公司当前的业务内容和外部环境,评估机构无法适当预测公司未来的收益,因此未能采用收益法对净资产价值进行评估。

领先科技发展股份有限公司于评估基准日2010年6月30日经审计的置出资产为17,991.79万元,总负债2,748.59万元,净资产为15,183.20万元;评估后净资产为20,880.04万元,总负债2,743.91万元,净资产为18,136.13万元,评估增值2,952.94万元,增值率19.45%。评估结果较账面价值增值较大,其主要原因是土地使用权以及固定资产评估增值,现将账面价值与评估增值较大的项目分析如下:

1) 固定资产增值
 固定资产账面价值增值较大,其主要原因在固定资产中核算的一批工业用地使用评估增值所致,其账面价值为16,407.63万元,评估机构利用基准地价修正法和市场比较法对其进行了评估,该宗地位于吉林市双吉南昌昌区双吉镇,其土地证编号为吉市国用[2008]第22020200304号,使用用途为工业用地,土地开发程度为三通一平,使用期限为2008年8月2日至2056年7月21日。在出让年限46.1年,开发程度为“三通一平”的条件下,评估土地取得价格为337.58元/平方米,总价74,846,000.00元,导致固定资产评估增值38,442,392.37的评估增值。

2) 无形资产增值
 无形资产账面价值为1,295.61元,评估机构根据无形资产使用年限,评估机构根据无形资产情况,因此评估减少账面价值1,21,295.61元。
 设备类无形资产评估存在减值情况,减值金额为1,317,368.04元。主要原因是:领先科技风电机组评估基准日市场的价格较评估时的价格有所下降;二是领先科技风电机组主要设备增值项账面价值,本次评估按照重置成本法评估增值项金额。

三、置出资产评估增值
 置出资产评估增值为15,269,343.62元,具体包括原银华宾馆土地11,237,167.09元,原银华宾馆房产4,032,176.53元。
 根据领先科技与吉林银华置业地产开发有限公司(简称:银华房地产)于2007年4月20日签订的《合作开发吉林银华115号房地产项目协议书》,双方合作开发吉林银华115号地块(银华宾馆旧址),领先科技提供(银华宾馆)约115亩土地,1.06万平方米及其他土地,银华提供6000平方米土地证指标的资产,作为合作投入。银华房地产公司负责全部项目的开发。开发完成后,领先科技获得D#公寓楼面积1-5层,建筑面积5505平方米,其中D#公寓1-2层为商业,全部3-5层为公寓,土地证指标按照约定分配。
 银华房地产提供吉林银华115号地块的土地使用权,被领先科技取得后,变更土地用途并签订土地出让合同,缴纳土地出让金,并办理规划许可等,地上建筑物的拆迁补偿由银华承担。2009年12月24日,银华房地产公司取得房产证。根据吉林银华置业和银华地产公司签订的《股权转让书》,地块用途为商住,宗地面积10340.56平方米,建筑面积为37226平方米。企业于2009年12月31日,将上述土地使用权转入固定资产核算。目前,地上建筑物已经全部建成,正在进行建设阶段,合作开发的项目名称为银华115号项目,建设地为吉林大街与山东路交汇处东南角,周边为正在清理中的房屋建筑物拆除现场,对应的土地用途已经改变,资产的价值实现方式与合同约定不一致,因此资产评估增值主要是此次资产评估增值的主要原因。

四、置出资产评估增值
 置出资产评估增值为10,095,067.17元,为领先科技由于计提坏账准备、固定资产减值准备、存货跌价准备而确认的可抵扣暂时性差异。
 考虑到本次公允价值行为,纳入评估范围的资产和负债进行了置换(转让),纳税主体将会发生变化,在拟转让资产和负债公允价值的前提下,将该等递延所得税资产评估为0。

五、置出资产的其他情况
 本次交易中的置出资产系本公司合法拥有,权属清晰。

六、置出资产中涉及的抵押情况
 (2009年9月30日,领先科技与交通银行股份有限公司天津市分行签署A10109029-2号《抵押合同》,领先科技以其吉林市的权证字第C29-036951号、吉林市的权证字第C29-036952号、吉林市的权证字第C29-036953号、吉林市的权证字第C29-036954号、吉林市的权证字第C29-036955号、吉林市的权证字第C29-036956号、吉林市的权证字第C29-036957号、吉林市的权证字第C29-036958号、吉林市的权证字第C29-036959号、吉林市的权证字第C29-036960号、吉林市的权证字第C29-036961号、吉林市的权证字第C29-036962号、吉林市的权证字第C29-036963号、吉林市的权证字第C29-036964号、吉林市的权证字第C29-036965号、吉林市的权证字第C29-036966号、吉林市的权证字第C29-036967号、吉林市的权证字第C29-036968号、吉林市的权证字第C29-036969号、吉林市的权证字第C29-036970号、吉林市的权证字第C29-036971号、吉林市的权证字第C29-036972号、吉林市的权证字第C29-036973号、吉林市的权证字第C29-036974号、吉林市的权证字第C29-036975号、吉林市的权证字第C29-036976号、吉林市的权证字第C29-036977号、吉林市的权证字第C29-036978号、吉林市的权证字第C29-036979号、吉林市的权证字第C29-036980号、吉林市的权证字第C29-036981号、吉林市的权证字第C29-036982号、吉林市的权证字第C29-036983号、吉林市的权证字第C29-036984号、吉林市的权证字第C29-036985号、吉林市的权证字第C29-036986号、吉林市的权证字第C29-036987号、吉林市的权证字第C29-036988号、吉林市的权证字第C29-036989号、吉林市的权证字第C29-036990号、吉林市的权证字第C29-036991号、吉林市的权证字第C29-036992号、吉林市的权证字第C29-036993号、吉林市的权证字第C29-036994号、吉林市的权证字第C29-036995号、吉林市的权证字第C29-036996号、吉林市的权证字第C29-036997号、吉林市的权证字第C29-036998号、吉林市的权证字第C29-036999号、吉林市的权证字第C29-037000号、吉林市的权证字第C29-037001号、吉林市的权证字第C29-037002号、吉林市的权证字第C29-037003号、吉林市的权证字第C29-037004号、吉林市的权证字第C29-037005号、吉林市的权证字第C29-037006号、吉林市的权证字第C29-037007号、吉林市的权证字第C29-037008号、吉林市的权证字第C29-037009号、吉林市的权证字第C29-037010号、吉林市的权证字第C29-037011号、吉林市的权证字第C29-037012号、吉林市的权证字第C29-037013号、吉林市的权证字第C29-037014号、吉林市的权证字第C29-037015号、吉林市的权证字第C29-037016号、吉林市的权证字第C29-037017号、吉林市的权证字第C29-037018号、吉林市的权证字第C29-037019号、吉林市的权证字第C29-037020号、吉林市的权证字第C29-037021号、吉林市的权证字第C29-037022号、吉林市的权证字第C29-037023号、吉林市的权证字第C29-037024号、吉林市的权证字第C29-037025号、吉林市的权证字第C29-037026号、吉林市的权证字第C29-037027号、吉林市的权证字第C29-037028号、吉林市的权证字第C29-037029号、吉林市的权证字第C29-037030号、吉林市的权证字第C29-037031号、吉林市的权证字第C29-037032号、吉林市的权证字第C29-037033号、吉林市的权证字第C29-037034号、吉林市的权证字第C29-037035号、吉林市的权证字第C29-037036号、吉林市的权证字第C29-037037号、吉林市的权证字第C29-037038号、吉林市的权证字第C29-037039号、吉林市的权证字第C29-037040号、吉林市的权证字第C29-037041号、吉林市的权证字第C29-037042号、吉林市的权证字第C29-037043号、吉林市的权证字第C29-037044号、吉林市的权证字第C29-037045号、吉林市的权证字第C29-037046号、吉林市的权证字第C29-037047号、吉林市的权证字第C29-037048号、吉林市的权证字第C29-037049号、吉林市的权证字第C29-037050号、吉林市的权证字第C29-037051号、吉林市的权证字第C29-037052号、吉林市的权证字第C29-037053号、吉林市的权证字第C29-037054号、吉林市的权证字第C29-037055号、吉林市的权证字第C29-037056号、吉林市的权证字第C29-037057号、吉林市的权证字第C29-037058号、吉林市的权证字第C29-037059号、吉林市的权证字第C29-037060号、吉林市的权证字第C29-037061号、吉林市的权证字第C29-037062号、吉林市的权证字第C29-037063号、吉林市的权证字第C29-037064号、吉林市的权证字第C29-037065号、吉林市的权证字第C29-037066号、吉林市的权证字第C29-037067号、吉林市的权证字第C29-037068号、吉林市的权证字第C29-037069号、吉林市的权证字第C29-037070号、吉林市的权证字第C29-037071号、吉林市的权证字第C29-037072号、吉林市的权证字第C29-037073号、吉林市的权证字第C29-037074号、吉林市的权证字第C29-037075号、吉林市的权证字第C29-037076号、吉林市的权证字第C29-037077号、吉林市的权证字第C29-037078号、吉林市的权证字第C29-037079号、吉林市的权证字第C29-037080号、吉林市的权证字第C29-037081号、吉林市的权证字第C29-037082号、吉林市的权证字第C29-037083号、吉林市的权证字第C29-037084号、吉林市的权证字第C29-037085号、吉林市的权证字第C29-037086号、吉林市的权证字第C29-037087号、吉林市的权证字第C29-037088号、吉林市的权证字第C29-037089号、吉林市的权证字第C29-037090号、吉林市的权证字第C29-037091号、吉林市的权证字第C29-037092号、吉林市的权证字第C29-037093号、吉林市的权证字第C29-037094号、吉林市的权证字第C29-037095号、吉林市的权证字第C29-037096号、吉林市的权证字第C29-037097号、吉林市的权证字第C29-037098号、吉林市的权证字第C29-037099号、吉林市的权证字第C29-037100号、吉林市的权证字第C29-037101号、吉林市的权证字第C29-037102号、吉林市的权证字第C29-037103号、吉林市的权证字第C29-037104号、吉林市的权证字第C29-037105号、吉林市的权证字第C29-037106号、吉林市的权证字第C29-037107号、吉林市的权证字第C29-037108号、吉林市的权证字第C29-037109号、吉林市的权证字第C29-037110号、吉林市的权证字第C29-037111号、吉林市的权证字第C29-037112号、吉林市的权证字第C29-037113号、吉林市的权证字第C29-037114号、吉林市的权证字第C29-037115号、吉林市的权证字第C29-037116号、吉林市的权证字第C29-037117号、吉林市的权证字第C29-037118号、吉林市的权证字第C29-037119号、吉林市的权证字第C29-037120号、吉林市的权证字第C29-037121号、吉林市的权证字第C29-037122号、吉林市的权证字第C29-037123号、吉林市的权证字第C29-037124号、吉林市的权证字第C29-037125号、吉林市的权证字第C29-037126号、吉林市的权证字第C29-037127号、吉林市的权证字第C29-037128号、吉林市的权证字第C29-037129号、吉林市的权证字第C29-037130号、吉林市的权证字第C29-037131号、吉林市的权证字第C29-037132号、吉林市的权证字第C29-037133号、吉林市的权证字第C29-037134号、吉林市的权证字第C29-037135号、吉林市的权证字第C29-037136号、吉林市的权证字第C29-037137号、吉林市的权证字第C29-037138号、吉林市的权证字第C29-037139号、吉林市的权证字第C29-037140号、吉林市的权证字第C29-037141号、吉林市的权证字第C29-037142号、吉林市的权证字第C29-037143号、吉林市的权证字第C29-037144号、吉林市的权证字第C29-037145号、吉林市的权证字第C29-037146号、吉林市的权证字第C29-037147号、吉林市的权证字第C29-037148号、吉林市的权证字第C29-037149号、吉林市的权证字第C29-037150号、吉林市的权证字第C29-037151号、吉林市的权证字第C29-037152号、吉林市的权证字第C29-037153号、吉林市的权证字第C29-037154号、吉林市的权证字第C29-037155号、吉林市的权证字第C29-037156号、吉林市的权证字第C29-037157号、吉林市的权证字第C29-037158号、吉林市的权证字第C29-037159号、吉林市的权证字第C29-037160号、吉林市的权证字第C29-037161号、吉林市的权证字第C29-037162号、吉林市的权证字第C29-037163号、吉林市的权证字第C29-037164号、吉林市的权证字第C29-037165号、吉林市的权证字第C29-037166号、吉林市的权证字第C29-037167号、吉林市的权证字第C29-037168号、吉林市的权证字第C29-037169号、吉林市的权证字第C29-037170号、吉林市的权证字第C29-037171号、吉林市的权证字第C29-037172号、吉林市的权证字第C29-037173号、吉林市的权证字第C29-037174号、吉林市的权证字第C29-037175号、吉林市的权证字第C29-037176号、吉林市的权证字第C29-037177号、吉林市的权证字第C29-037178号、吉林市的权证字第C29-037179号、吉林市的权证字第C29-037180号、吉林市的权证字第C29-037181号、吉林市的权证字第C29-037182号、吉林市的权证字第C29-037183号、吉林市的权证字第C29-037184号、吉林市的权证字第C29-037185号、吉林市的权证字第C29-037186号、吉林市的权证字第C29-037187号、吉林市的权证字第C29-037188号、吉林市的权证字第C29-037189号、吉林市的权证字第C29-037190号、吉林市的权证字第C29-037191号、吉林市的权证字第C29-037192号、吉林市的权证字第C29-037193号、吉林市的权证字第C29-037194号、吉林市的权证字第C29-037195号、吉林市的权证字第C29-037196号、吉林市的权证字第C29-037197号、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