

財務報表附注（續） Notes to the Financial Statements (Cont'd)

(按照香港公認會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)

(除另有說明外，所有金額均以人民幣千元為單位) (Amounts expressed in thousands of RMB unless otherwise stated)

本集團及本公司於本年度已簽置合約但未於財務報表內撥出準備之資本承擔如下：

The Group's and the Company's capital commitments which are contracted but not provided for are as follows:

		集團 Group		公司 Company	
		2001	2000	2001	2000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
			(附注 35)		(附注 35)
		RMB'000	RMB'000	RMB'000	RMB'000
			(Note 35)		(Note 35)
建築工程	Construction projects	244,275	160,191	50,381	17,136
投資及收購	Investments and acquisitions	262,030	316,610	262,030	316,610
合計	Total	506,305	476,801	312,411	333,746

b. 經營租賃承擔

於二零零一年十二月三十一日，本集團及本公司就不可撤銷之物業經營租賃的最低承擔總額分別各約為1,953,000元（二零零零年：集團-936,000元及公司-836,000元），全數需在下一年度支付。

(b) Operating lease commitments

As at 31st December, 2001, the total future minimum lease payments payable under non-cancellable operating leases of properties of the Group and the Company were approximately RMB1,953,000 (2000 : Group - RMB936,000, Company - RMB836,000), the entire balance is payable in the next year.

33. 結算日后重要事項

除已在其他附注已作陳述外，於二零零二年三月，本公司委托一獨立第三方經廈門市人民法院的一項公開拍賣，根據該安排，本公司以現金166,030,000元收購廈門銀城股份有限公司的全部資產（包括固定資產、無形資產及存貨）。本公司將在廈門市投資設立青島啤酒（廈門）有限公司（“廈門公司”），並將購得之資產全部轉移至廈門公司。

33. SIGNIFICANT SUBSEQUENT EVENT

Saved as disclosed in other notes to the financial statements, in March 2002, the Company appointed an independent third party to participate in an open auction held by the Xiamen Municipal Court. Pursuant to the arrangement, the Company acquired all the assets (including fixed assets, intangible assets and inventories) of Xiamen Yincheng Company Ltd. at a total cash consideration of approximately RMB166,030,000. The Company will establish Tsingtao Brewery (Xiamen) Co. Ltd. ("Xiamen Company") and inject all of the acquired assets into Xiamen Company.

34. 按照中國會計準則及香港公認會計準則的比較

34.COMPARISON OF PRC GAAP AND HK GAAP

本集團根據中國《企業會計制度》、《企業會計準則》及有關法規（“中國會計準則”），為於中國發行之A股股東編制了一套截至二零零一年十二月三十一日止年度的法定財務報表。

The Group has prepared a separate set of statutory financial statements for the year ended 31st December, 2001 in accordance with PRC accounting standards and regulations ("PRC GAAP") for shareholders of "A" shares of the Company.

由於中國會計準則與香港公認會計原則的不同，導致本集團匯報的資產、負債及除稅後利潤有所差別。其所帶來的主要差別摘要見附表如下：

Differences between PRC GAAP and HK GAAP give rise to differences in the reported balances of assets, liabilities and net profit of the Group. The financial effect of the material differences between PRC GAAP and HK GAAP are summarised and explained in the following table:

對於綜合資產負債表之影響：

Impact on the consolidated balance sheet:

	2001 人民幣千元 RMB'000	2000 人民幣千元 RMB'000
按中國會計準則計算之總淨資產值： Net assets per financial statements prepared under PRC GAAP	2,964,915	2,204,838
按香港公認會計原則所作之調整： HK GAAP adjustments:		
於一九九三年上市集資時按調劑中心匯率之調整(a) Swap rate adjustment on IPO proceeds in 1993 (a)	361,173	361,173
因匯率並軌而產生之遞延匯兌損益(a) Amortisation of exchange gain resulting from adoption of the unification of exchange rates (a)	(182,042)	(182,042)
按香港公認會計原則需多提的固定資產折舊(b) Additional depreciation charges under HK GAAP (b)	(78,444)	(66,964)
按香港公認會計原則沖銷已付職工福利費(c) Additional staff welfare expenses under HK GAAP (c)	(15,185)	(14,881)
按中國會計準則投資差異之攤銷(d) Amortisation of investment differences under PRC GAAP (d)	(33,710)	(15,821)
結算日後股東通過的擬派股息(e) Dividend declared after the balance sheet date (e)	110,000	100,000
於一九九三年按調劑中心匯率之其他調整(f) Other swap rate adjustments in 1993 (f)	(37,878)	(37,878)
按香港公認會計原則計提實際發生的技術開發費(g) Research and development expense incurred under HK GAAP (g)	-	(6,796)
其它 Others	(16,278)	(10,340)
按香港公認會計原則計算之總淨資產 Net assets as per financial statements prepared under HK GAAP	3,072,551	2,331,289

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對於綜合收益表之影響：

Impact on the consolidated income statement:

	2001	2000
	人民幣千元	人民幣千元
	RMB'000	RMB'000
按中國會計準則計算之股東應佔盈利	102,888	91,697
Profit attributable to shareholders under PRC GAAP		
按香港公認會計原則所作之調整：		
HK GAAP adjustments:		
按香港公認會計原則需多提的固定資產折舊(b)	(11,480)	(11,480)
Additional depreciation charges under HK GAAP (b)		
按香港公認會計原則沖銷已付職工福利費(c)	(304)	(2,041)
Additional staff welfare expenses under HK GAAP (c)		
按中國會計準則投資差異之攤銷(d)	(17,889)	(9,452)
Amortisation of investment differences under PRC GAAP (d)		
按香港公認會計原則計提實際發生的技術開發費(g)	-	(6,796)
Research and development expense incurred in current year under HK GAAP (g)		
子公司獲豁免償還欠款(h)	9,439	-
Forfeited payable balances of subsidiaries(h)		
其它	858	1,946
Others		
按香港公認會計原則計算之股東應佔盈利	83,512	63,874
Profit attributable to shareholders under HKGAAP		

(a) 本公司於一九九三年在香港發行“H”股，並首次以按照香港公認會計原則編制財務報告。而該等報告內之外幣交易均以交易當時之外匯調劑中心（“調劑中心”）匯率換算為人民幣。在中國會計準則下則按業務發生時當日國家外匯牌價折合人民幣記賬。本公司是年發售H股而獲得之港幣收入均按調劑中心兌換人民幣，並因此產生匯兌損益約人民幣361,173,000元。

(a) Due to issuance of "H" shares in 1993, the Company had to report under HK GAAP for the first time since its establishment. For "H" share reporting, Foreign Exchange Swap Center("Swap Center") rates were used for translation of transactions denominated in foreign currencies instead of the official exchange rates adopted under the PRC accounting rules and regulations. The proceeds from the issuance of "H" shares that the Company collected in Hong Kong Dollar from investors was translated at the historical Swap Center rate applicable at the time of the transaction. This led to approximately RMB361,173,000 exchange differences.

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於一九九四年一月一日，中國實行外匯匯率並軌，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（二零零零年：11,480,000元）。

(c) 根據中國財政部規定及中國會計準則要求，本集團及本公司須按職工工資的14%計提應付職工福利費，超額支付的費用暫掛應付福利費借方餘額。在香港公認會計原則下，本集團及本公司則按本年度實際發生之福利費用計入當年損益中。由此需沖銷當年超額支付約304,000元（二零零零年：2,041,000元）的費用。

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 currencies were translated into RMB using the unified rate. The unified rate as at 1st January, 1994 was effectively determined based on the Swap Center rate. An exchange gain of RMB182,042,000 arising from the retranslation of the foreign currency monetary assets and liabilities as at 1st January, 1994 was deferred and amortised into income over 5 years in the financial statements prepared in accordance with PRC GAAP. Since the Swap Center rates had already been used in preparing the financial statements 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 financial statements as of and for the year ended 31st December, 1993.

(b) As a result of the different foreign exchange rates adopted in preparing the financial statements of 1993 under HK GAAP and PRC GAAP, the cost of fixed assets denominated in foreign currency acquired up to 31st December, 1993 was different between the two sets of financial statements. This has resulted in an additional depreciation charge of RMB11,480,000 (2000: RMB11,480,000) in the current year financial statements prepared in accordance with HK GAAP.

(c) Pursuant to the regulations of the Ministry of Finance and PRC GAAP, provision for staff welfare fund was calculated at 14% of staff payroll, any excess payments were captured as a debit balance of the provision balance. Under HK GAAP, actual welfare expenses were charged to the income statement as incurred. This resulted in an additional charge of RMB304,000 (2000 : RMB2,041,000) in current year.