

## 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)

(d) 根據中國會計準則要求，本集團在取得對附屬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 17,889,000 元（二零零零年：9,452,000 元）。

(e) 誠如會計政策第二項所述，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）“結算日後的事項”規定，股利應在已宣布派發期間確認為負債，故需按香港公認會計原則作追溯調整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。

(f) 於一九九三年，本集團按中國會計準則於業務發生時以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。由此按兩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 37,878,000 元。

(d) Under PRC GAAP, negative goodwill arising from the excess of the Group's share of the net assets of the subsidiaries acquired over the acquisition cost is amortised into the income statement over 10 years. Under HK GAAP, the difference between the cost of investment and the share of the fair value of the net assets of the investee company is recognised as goodwill or negative goodwill. The amount recognised is amortised on a straight-line basis in accordance with the relevant regulation. As a result of the difference in accounting treatments, net income was reduced by approximately RMB17,889,000 (2000:RMB9,452,000) under HK GAAP.

(e) As noted in Note 2, the Company adopted HK SSAP 9 (revised), event after 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. This change resulted in a prior year adjustment for HK GAAP. Under PRC accounting standards, the aforesaid dividends are recognised as liabilities in the accounting period affected.

(f) During 1993, under PRC GAAP, foreign currency transactions were translated into RMB at the average official exchange rate prevailing on the dates of the transactions. 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 income statement of the year. However, under HK GAAP, foreign currencies transactions were 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, there was an exchange difference of approximately RMB37,878,000 in 1993.

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(g) 根據青島財政局青財工1997[83]號文件，本公司於1997年提取了一項技術開發費用約19,879,000元，該等預提費用於當年並未使用。在香港公認會計原則下，該項預提費用未被確認並計入一九九七年度費用中。

於一九九七年至二零零零年度，本公司實際發生的技術開發費在按中國會計準則編制的財務報表內已沖銷整項有關的預提費用。在香港公認會計原則下，該等技術開發費按實際發生額計入當年度的損益中。截至二零零零年十二月三十一日有關的預提已全數沖銷。

(h) 於二零零一年，本公司的子公司獲債權人豁免償還欠款約為9,439,000元（二零零零年：無）。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。但按香港公認會計原則，該項豁免償款須作為其它收入。

### 35. 去年比較數字

本集團根據香港會計師公會最近頒布之會計實務準則第9號（修訂）“資產負債表日後”、第14號（修訂）“租賃”、第26號“分部報表”、第28號“準備金、或有負債及或有資產”、第29號“無形資產”、第30號“業務合併”、第31號“資產減值”及第32號“綜合財務報表及附屬公司的會計處理”編制各賬目。誠如會計政策第二項所述，此舉導致多個賬項之呈報須予改變。比較數字已相應地予以重列。

### 36. 財務報表之批准

本財務報表（編印于第五十二頁至第一百三十八頁）於二零零二年四月三日經董事會批准及授權發行。

(g) Pursuant to Qing Cai Gong [1997] document 83 issued by Qingdao Ministry of Finance, the Company recorded an accrual for research and development expense of approximately RMB19,879,000 in 1997 which remained unused as at 31st December, 1997. Under HK GAAP, the accrual was not recognised and recorded as an expense in 1997.

During 1997 to 2000, the actual research and development expenses were offset against the accrual made under PRC GAAP, while the actual research and development expenses incurred were included in the income statement prepared under HK GAAP. The accrual under PRC GAAP was fully utilised as at 31st December, 2000.

(h) During 2001, the subsidiaries of the Company obtained waivers from creditors on certain payable balances of approximately RMB9,439,000 (2000 : Nil). Pursuant to the requirements under PRC GAAP, such amount was credited directly to reserves while under HK GAAP, the amount waived was recognised as other income.

### 35. PRIOR YEAR COMPARATIVE FIGURES

The Group has adopted the following new accounting standards: SSAP 9 (revised) "Events after the balance sheet date", SSAP 14 (revised) "Leases", SSAP 26 "Segmental reporting", SSAP 28 "Provisions, contingent liabilities and contingent assets", SSAP 29 "Intangible assets", SSAP 30 "Business combination", SSAP 31 "Impairment of assets" and SSAP 32 "Consolidated financial statements and accounting for investments in subsidiaries" recently issued by the Hong Kong Society of Accountants. This has resulted in changes to the presentation of various items and comparative financial information has been restated accordingly.

### 36. APPROVAL OF FINANCIAL STATEMENTS

The financial statements (set out on pages 52 to 138) were approved and authorised for issue by the Board of Directors on 3rd April, 2002.



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## 致青島啤酒股份有限公司 列位股東

安達信·華強會計師事務所（以下簡稱“我們”）接受委托，審計了青島啤酒股份有限公司（以下簡稱“貴公司”）及其附屬公司（以下合稱“貴集團”）二零零一年十二月三十一日的合併資產負債表及二零零一年度的合併利潤及利潤分配表和合併現金流量表以及 貴公司於二零零一年十二月三十一日的資產負債表和二零零一年度的利潤及利潤分配表和現金流量表。編制會計報表是 貴公司管理階層的責任，我們的責任是依據我們的審計對此會計報表發表意見。我們的審計是依據《中國註冊會計師獨立審計準則》進行的。在審計過程中，我們結合了 貴公司及 貴集團的實際情況，實施了包括抽查會計記錄等我們認為必要的審計程序。

我們認為，上述會計報表符合中華人民共和國《企業會計準則》和《企業會計制度》的有關規定，在所有重大方面公允地反映了 貴公司及 貴集團于二零零一年十二月三十一日的財務狀況和二零零一年度的經營成果和現金流量，會計處理方法的選用遵循了一貫性原則。

### 安達信·華強會計師事務所

中國註冊會計師  
張向際  
羅佔恩

中國·北京  
二零零二年四月三日

## TO THE SHAREHOLDERS OF TSINGTAO BREWERY COMPANY LIMITED

Arthur Andersen · Hua Qiang Certified Public Accountants (hereinafter referred to as "We") have audited the consolidated balance sheet of Tsingtao Brewery Company Limited (referred to as the "Company") and its subsidiaries (collectively referred to as the "Group") as at 31st December, 2001 and the consolidated statement of income and profit appropriation and consolidated cash flow statement for the year then ended, and the balance sheet of the Company as at 31st December, 2001 and the statement of income and profit appropriation and cash flow statement for the year then ended. These statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with "The Independent Auditing Guidelines for Certified Public Accountants" of the People's Republic of China (the "PRC"). Our audit included such tests of the accounting records and such other auditing procedures as we considered necessary and appropriate to the Company's and the Group's circumstances.

In our opinion, the statements referred to above comply with the requirements of "Accounting Standards for Business Enterprises" and "Accounting Regulations for Business Enterprise" of the PRC, and present fairly, in all material respects, the financial position of the Company and the Group as at 31st December, 2001 and the results of its operations and cash flows for the year then ended, and the accounting policies have been consistently applied.

### ARTHUR ANDERSEN · HUA QIANG

Certified Public Accountants  
Zhang Xiang Ji  
Luo Zhan En

Beijing, the PRC  
3rd April, 2002