

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

(按照中國會計準則編制) (Prepared in accordance with PRC accounting standards)
(除另有說明外, 所有金額均以人民幣元為單位) (Amounts expressed in RMB unless otherwise stated)

7. 主營業務税金及附加

7. SALES TAXES AND SURCHARGES

項目 Types	計繳標準 Accrual basis	集團 Group		公司 Company	
		2001	2000	2001	2000
消費稅 Consumption tax	見附注 4(c) Refer to note 4(c)	487,320,446	286,616,673	90,021,780	83,021,180
城市維護建設稅 City construction tax	見附注 4(b) Refer to note 4(b)	50,179,259	36,247,165	18,307,587	16,041,643
其它 Others		26,238,657	10,852,325	7,886,421	6,924,526
合計 Total		563,738,362	333,716,163	116,215,788	105,987,349

8. 其它業務利潤(虧損)

8. PROFIT (LOSS) FROM OTHER OPERATIONS

		集團 Group		公司 Company	
		2001	2000	2001	2000
其它業務收入 Income from other operations					
材料銷售 Sale of materials		39,501,976	26,569,360	121,957,380	130,969,037
廢料銷售 Sale of scrap		12,027,129	6,030,768	1,483,878	1,384,875
其它 Others		22,353,228	10,063,272	2,914,122	1,473,649
小計 Sub-total		73,882,333	42,663,400	126,355,380	133,827,561
其它業務成本 Cost for other operations					
材料銷售 Sale of materials		28,411,564	18,312,214	123,723,629	130,408,083
廢料銷售 Sale of scrap		3,381,429	1,558,140	1,457,005	1,395,015
其它 Others		35,018,053	9,892,522	3,032,288	574,936
小計 Sub-total		66,811,046	29,762,876	128,212,922	132,378,034
其它業務利潤 (虧損) Profit (Loss) from other operations		7,071,287	12,900,524	(1,857,542)	1,449,527

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9. 財務費用淨額

9. FINANCE COSTS, NET

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
利息支出	Interest expense	(136,968,993)	(115,469,333)	(62,387,722)	(63,588,162)
利息收入 - 附屬公司	Interest income - subsidiaries	-	-	3,601,426	-
利息收入 - 其它	Interest income - others	16,518,102	17,430,765	5,815,602	8,856,136
匯兌損益淨額	Exchange differences, net	4,278,069	3,404,654	2,817,379	3,536,972
其它	Others	(396,142)	(729,569)	204,870	(159,925)
合計	Total	(116,568,964)	(95,363,483)	(49,948,445)	(51,354,979)

本集團於本年度予以資本化的利息支出約為3,847,000元(二零零零年: 6,656,000元)(附注25)。

The capitalised borrowing costs for the Group were approximately RMB3,847,000 in the current year (2000 : RMB6,656,000) (Note 25).

10. 投資收益(虧損)

10. INVESTMENT INCOME (LOSS)

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
			(附注 43)		(附注 43)
			(Note 43)		(Note 43)
債權投資收益	Income from debt investments	1,967,305	2,036,217	1,967,305	2,036,217
聯營公司分佔利潤	Equity share in profit of associated companies	216,722	704,320	214,645	704,320
分佔附屬公司本年虧損	Equity share in losses of subsidiaries	-	-	(77,648,412)	(28,551,146)
股權投資差額攤銷	Amortisation of investment difference from acquisition	29,862,304	11,334,575	24,009,120	10,341,440
其它	Others	(603,754)	2,014,948	(605,813)	1,195,146
合計	Total	31,442,577	16,090,060	(52,063,155)	(14,274,023)

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本公司及其附屬公司的投資收益匯回不存在重大限制。

There are no material restrictions on the repatriation of investment income of the Company and its subsidiaries.

本集團於本年度投資收益的增加主要是由於股權投資差額攤銷之增加。本公司於本年度投資虧損的增加主要是由於分佔附屬公司本年虧損的增加。

The increase in the Group's investment income is mainly due to increase in amortisation of investment differences. The increase in the Company's investment loss is mainly because of the increase in equity share in losses of subsidiaries.

11. 營業外收入與支出

11. NON-OPERATING INCOME AND EXPENSES

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
營業外收入	Non-operating income				
處置固定資產 淨收益	Gain on disposal of fixed assets, net	17,034,227	1,692,561	653,184	219,451
其它	Others	8,305,635	12,088,847	1,227,831	585,042
合計	Total	25,339,862	13,781,408	1,881,015	804,493

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
營業外支出	Non-operating expenses				
處置固定資產 淨損失	Loss on disposal of fixed assets, net	19,066,034	10,583,982	394,754	532,306
計提的固定資產 減值準備	Provision for impairment of fixed assets	6,931,762	159,493	-	142,936
其它	Others	5,399,042	2,891,533	1,158,326	1,634,138
合計	Total	31,396,838	13,635,008	1,553,080	2,309,380

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12. 補貼收入

本集團於本年度及過去年度進行的某些收購合併活動中, 與有關地方政府達成協議, 使部份附屬公司均能享有不同程度的地方財政優惠政策。這些優惠主要包括以附屬公司繳納的各項稅金為基礎的財政補貼收入。該等收入均於收取款項之權利確立時入賬。

中國國務院於二零零零年一月頒布了國發[2000]2號通函及中國財政部於二零零零年七月頒布了財稅[2000]99號通函, 由各地方政府給予附屬公司的財政優惠有可能不能予以持續。但根據本公司董事的分析, 現時概無任何理由相信各附屬公司在期后不能繼續享有該等財政優惠。

本年度本集團補貼收入的增加主要是源自新收購 / 成立的附屬公司所獲得的財政優惠政策。

13. 股利

本公司董事會建議按於本財務報告通過日期本公司所發行股數 1,000,000,000 股計, 每股派發含稅股利 0.11 元, 共計 110,000,000 元 (二零零零年: 100,000,000 元)。此股利分配方案有待股東大會的批准。

12.SUBSIDY INCOME

As part of the merger and acquisition activities of certain subsidiaries of the Group in the current and prior years, the Group entered into various agreements with relevant municipal governments. Under the terms of the agreements, these subsidiaries can enjoy various financial incentives granted by the relevant municipal governments, including financial subsidies determined based on the amount of tax paid by the subsidiaries. Subsidy income is recognised when the right to receive payment is established.

Pursuant to Guofa [2000] No.2 issued by State Council of the PRC in January 2000 and Caishui [2000] No.99 issued by Ministry of Finance of the PRC in July 2000, the above financial subsidies granted by the municipal governments to the subsidiaries might cease to be available to the subsidiaries in the future. The Company's directors are not aware of any reasons that the said financial subsidies will not be available to the subsidiaries.

The increase in subsidy income for the current year was mainly due to the subsidies received by the newly acquired/established subsidiaries.

13.DIVIDENDS

The directors recommend the payment of a final dividend of RMB0.11 per share, based on 1,000,000,000 issued shares of the Company as at the date of the approval of the financial statements, totalling RMB110,000,000 (2000 : RMB100,000,000). The proposed dividend is subject to approval by shareholders at the next annual general meeting.

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14. 貨幣資金

14. CASH AND BANK DEPOSITS

a. 集團

a. Group

	2001			2000		
	原幣值金額 Foreign currency balance	折算匯率 Exchange rate	折合人民幣 RMB equivalents	原幣值金額 Foreign currency balance	折算匯率 Exchange rate	折合人民幣 RMB equivalents
人民幣現金 Cash - RMB	-	-	1,247,167	-	-	7,877,671
人民幣銀行存款 Bank deposits - RMB	-	-	537,256,983	-	-	660,373,663
小計 Subtotal			538,504,150			668,251,334
外幣存款 Foreign currency deposits						
- 美元 USD	1,281,798	8.277	10,608,819	12,932,836	8.278	107,059,310
- 港元 HKD	265,287	1.061	281,503	8,233,548	1.061	8,737,503
合計 Total			549,394,472			784,048,147

b. 公司

b. Company

	2001			2000		
	原幣值金額 Foreign currency balance	折算匯率 Exchange rate	折合人民幣 RMB equivalents	原幣值金額 Foreign currency balance	折算匯率 Exchange rate	折合人民幣 RMB equivalents
人民幣現金 Cash - RMB	-	-	113,735	-	-	1,534,405
人民幣銀行存款 Bank deposit - RMB	-	-	153,689,804	-	-	384,518,269
小計 Subtotal			153,803,539			386,052,674
外幣存款 Foreign currency deposit						
- 美元 USD	1,027,243	8.277	8,501,991	12,750,433	8.278	105,549,361
合計 Total			162,305,530			491,602,035

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c. 其它貨幣資金主要是本集團為取得
銀行匯票按規定存入銀行的款項。

本年度本集團及本公司貨幣資金的減少
主要是由於增加投資及購建固定資產。

15. 應收票據

於二零零一年十二月三十一日, 本集團
應收票據餘額約為25,853,000元 (二
零零零年: 15,805,000元), 均為無抵押
的銀行承兌匯票 / 商業承兌匯票。

16. 應收股利

c. Other bank deposits are deposits required to obtain banks drafts.

The decrease in cash and bank deposits of the Group and the Company was mainly due to additional investment activities and expenditure spent on fixed assets construction projects.

15. BILLS RECEIVABLE

As at 31st December, 2001, the bills receivable balance amounted to approximately RMB25,853,000 (2000 : RMB15,805,000). They were all unsecured bank drafts or commercial bills.

16. DIVIDEND RECEIVABLE

	集團		公司	
	Group		Company	
	2001	2000	2001	2000
深圳青島啤酒朝日有限公司	-	-	13,770,000	-
Shenzhen Tsingtao Beer Asahi Company Limited				
上海青島啤酒經銷有限公司	-	-	600,000	-
Shanghai Tsingtao Brewery Sales Company Limited				
合計	-	-	14,370,000	-
Total				

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17. 應收賬款

應收賬款的賬齡分析如下：

a. 集團

17. ACCOUNTS RECEIVABLE

The aging analysis of accounts receivable is as follows:

a. Group

	2001				2000			
	金額 Amount	比例(%) Percentage	壞賬準備 Provision for bad debts	已計提比例(%) Provision percentage	金額 Amount	比例(%) Percentage	壞賬準備 Provision for bad debts	已計提比例(%) Provision percentage
一年以內 Less than one year	139,803,917	43.34%	(22,401,059)	16.02%	165,766,468	43.29%	(9,109,919)	5.50%
一至少於二年 One to less than two years	37,646,422	11.67%	(11,338,596)	30.12%	123,821,803	32.34%	(22,388,514)	18.08%
二至少於三年 Two to less than three years	54,704,203	16.96%	(53,389,250)	97.60%	58,411,184	15.25%	(34,989,090)	59.90%
三年以上 Over three years	90,422,026	28.03%	(83,800,151)	92.68%	34,922,464	9.12%	(31,925,329)	91.42%
合計 Total	322,576,568	100.00%	(170,929,056)	52.99%	382,921,919	100.00%	(98,412,852)	25.70%

於二零零一年十二月三十一日, 本集團應收賬款前五名金額合計約為141,720,000元 (二零零零年: 148,639,000元), 佔應收賬款及長期應收賬款合計的34% (二零零零年: 39%)。

As at 31st December, 2001, the aggregate amount of the Group's five largest accounts receivable balances was approximately RMB141,720,000 (2000 : RMB148,639,000), being 34% (2000 : 39%) of the total accounts receivable and long term accounts receivable.

本集團於本年度沖銷確定不能回收的應收賬款合共約12,337,000元 (二零零零年: 16,734,000元)。

During the year, the Group wrote off uncollectible accounts receivable totalling approximately RMB12,337,000 (2000 : RMB16,734,000).

於二零零零一年十二月三十一日, 壞賬準備含約60,962,000元因本年度收購附屬公司股權時轉入本集團的金額。

As at 31st December 2001, the balance of provision for bad debts included approximately RMB 60,962,000 relating to subsidiaries acquired during the year.