

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)

b. 公司

b. Company

	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	160,618,906	61.81%	(16,564,317)	10.31%	179,403,203	47.87%	(4,053,074)	2.26%
一至少於二年 One to less than two years	23,065,604	8.87%	(6,126,127)	26.56%	110,327,072	29.43%	(15,469,279)	14.02%
二至少於三年 Two to less than three years	33,277,180	12.81%	(29,882,960)	89.80%	52,676,655	14.05%	(33,462,411)	63.52%
三年以上 Over three years	42,888,688	16.51%	(36,524,521)	85.16%	32,402,911	8.65%	(28,956,338)	89.36%
合計 Total	259,850,378	100.00%	(89,097,925)	34.29%	374,809,841	100.00%	(81,941,102)	21.86%

於二零零一年十二月三十一日, 本公司應收賬款前五名金額合計約為 164,935,000 元 (二零零零年: 167,644,000 元), 佔應收賬款及長期應收賬款合計的 46% (二零零零年: 45%)。

As at 31st December, 2001, the Company's five largest accounts receivable balances amounted to approximately RMB164,935,000 (2000 : 167,644,000), being 46% (2000 : 45%) of the total accounts receivable and long term accounts receivable balances.

本公司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 Company wrote off uncollectible accounts receivable totalling approximately RMB12,337,000 (2000 : RMB16,734,000).

本集團及本公司對個別預計可能發生壞賬的應收款項計提壞賬準備。此外, 根據以往經驗及實際情況, 一般對三年以上及有確鑿證據證明不能回收的應收賬款計提全額壞賬準備, 對個別預計可部份回收的金額, 按預計未能回收部份計提準備, 對賬齡一至三年的應收賬款按個別情況計提 10%-50% 的一般性壞賬準備。

The Group and the Company assessed the amount of specific bad debt provisions for individual doubtful accounts receivable balance. Furthermore, based on past experience and actual circumstances, full provision is made for balances aged over three years and with evidence indicating that they are uncollectible. For balances with partial collection expected, provision is made for the uncollectible portion. For balances which have been outstanding for one to three years, a general provision of 10% - 50% is made depending on individual circumstances.

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本集團及本公司與一名客戶及一關聯公司就於二零零一年十二月三十一日合共105,000,000元, 賬齡在一至四年的應收賬款達成還款協議。根據有關協議該等客戶將於二零零二年一月一日起分期八年歸還整項欠款。同時, 有關的還款協議已由青島啤酒集團有限公司提供擔保。於二零零一年十二月三十一日有關的應收賬款已按現時銀行利率折算現值反映。有關長期部份於長期應收賬款內反映。

本集團及本公司的應收賬款中, 均無持本公司5%以上股份的股東單位的款項。

As at 31st December, 2001, the Group and the Company reached an agreement with a customer and a related company in connection with an aggregate receivable balance aged between one to four years due from them, totalling RMB105,000,000 as at 31st December, 2001. Pursuant to the agreement, the entire outstanding balances will be repayable in eight annual installments, starting from 1st January, 2002. The settlement agreement is guaranteed by Tsingtao Brewery Group Company Limited. As at 31st December, 2001, the related accounts receivable balances are stated at their discounted values based on the bank interest rate. The non-current portion of the balance has been included in long-term accounts receivable.

The Group and the Company did not have any accounts receivable balances which were owed from parties with 5% or above shareholdings in the Company.

18. 其它應收款

其它應收款的賬齡分析如下：

a. 集團

	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	202,468,755	55.46%	(2,806,249)	1.39%	159,569,626	43.86%	(4,567,477)	2.86%
一至少於二年 One to less than two years	39,572,827	10.84%	(3,296,823)	8.33%	56,829,513	15.62%	(2,737,666)	4.82%
二至少於三年 Two to less than three years	52,346,080	14.34%	(7,395,937)	14.13%	25,563,800	7.03%	(9,265,934)	36.25%
三年以上 Over three years	70,690,909	19.36%	(23,664,309)	33.48%	121,832,488	33.49%	(22,642,847)	18.59%
合計 Total	365,078,571	100.00%	(37,163,318)	10.18%	363,795,427	100.00%	(39,213,924)	10.78%

18. OTHER RECEIVABLES

The aging analysis of other receivables is as follows:

a. Group

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於二零零一年十二月三十一日, 其它應收款前五名金額合計約為128,964,000元 (二零零零年: 169,298,000元), 佔其它應收款的 35% (二零零零年: 47%)。

As at 31st December, 2001, the Group's five largest other receivable balances amounted to approximately RMB128,964,000 (2000 : RMB169,298,000), being 35% (2000 : 47%) of the total other receivable balance.

b. 公司

b. Company

	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	530,288,042	47.66%	-	-	556,907,166	64.16%	(3,738,734)	0.67%
一至少於二年 One to less than two years	398,098,240	35.78%	(459,965)	0.12%	175,003,175	20.16%	(1,577,683)	0.90%
二至少於三年 Two to less than three years	132,147,338	11.88%	(4,959,503)	3.75%	22,869,570	2.64%	(9,127,335)	39.91%
三年以上 Over three years	52,120,279	4.68%	(13,444,383)	25.79%	113,202,280	13.04%	(22,642,847)	20.00%
合計 Total	1,112,653,899	100.00%	(18,863,851)	1.69%	867,982,191	100.00%	(37,086,599)	4.27%

於二零零一年十二月三十一日, 其它應收款前五名金額合計約為330,940,000元 (二零零零年: 334,937,000元), 佔其它應收款的 30% (二零零零年: 39%)。

As at 31st December, 2001, the Company's five largest other receivable balances amounted to approximately RMB330,940,000 (2000 : RMB334,937,000), being 30% (2000 : 39%) of the total other receivable balance.

本公司賬齡一至三年的其它應收款中主要為應收附屬公司的營運借款。本公司在考慮各附屬公司的營運情况后, 認為無須對有關金額計提任何壞賬準備。

Included in the Company's other receivable balance aged one to three years were mainly working capital loans receivable from subsidiaries. The Company considered no provision for bad debts was necessary after assessing the operating results of the subsidiaries.

本集團及本公司賬齡兩年及以上的其它應收款中約 76,537,000 元為應收青島啤酒 (揚州) 有限公司的營運借款。本公司在考慮該公司的營運情况后, 認為無須對有關金額計提任何壞賬準備。

Included in the Group and the Company's other receivables aged two years or above was a RMB76,537,000 working capital loan receivable from Tsingtao Brewery (Yangzhou) Company Limited. No provision for doubtful receivables was considered necessary by the Company after assessing its operating results.

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

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如附注 5a (i) 所述本公司於二零零一年以合共 50,000,000 元的其它應收款作為收購兩家附屬公司的部份代價。於轉出有關其它應收款時其相對已計提的壞賬準備合共 25,351,000 元亦同時轉出。

As mentioned in Note 5a (ii), the Company acquired two subsidiaries by transferring the right to certain other receivable balances of gross value RMB50,000,000 in total as part of the consideration. The related provision for bad debt at RMB25,351,000 was also transferred together with these balances.

本集團及本公司的其它應收款項中, 均無持本公司 5% 以上股份的股東單位的款項。

The Group and the Company did not have any other receivable balances which were due from parties with 5% or above shareholding in the Company.

c. 其它應收款明細列示如下:

c. The breakdown of other receivables is as follow:

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
應收附屬公司款	Due from subsidiaries	-	-	866,057,774	568,466,473
應收聯營公司款	Due from associates	76,536,544	107,256,544	76,536,544	107,256,544
應收關聯企業款	Due from related companies	65,839,925	14,466,502	59,160,142	13,157,537
其它應收款	Others	222,702,102	242,072,381	110,899,439	179,101,637
合計	Total	365,078,571	363,795,427	1,112,653,899	867,982,191

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19. 預付賬款

預付賬款的賬齡分析如下：

a. 集團

		2001		2000	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage	Amount	Percentage
一年以內	Less than one year	58,975,865	80.80%	52,247,813	78.45%
一至少於二年	One to less than two years	13,314,467	18.24%	12,521,546	18.80%
二至少於三年	Two to less than three years	269,726	0.37%	454,027	0.68%
三年以上	Over three years	425,987	0.59%	1,379,167	2.07%
合計	Total	72,986,045	100.00%	66,602,553	100.00%

b. 公司

		2001		2000	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage	Amount	Percentage
一年以內	Less than one year	11,748,871	98.39%	7,264,899	39.00%
一至少於二年	One to less than two years	-	-	9,700,000	52.07%
二至少於三年	Two to less than three years	-	-	380,506	2.04%
三年以上	Over three years	192,785	1.61%	1,284,056	6.89%
合計	Total	11,941,656	100.00%	18,629,461	100.00%

本集團及本公司的預付賬款項中，均無持本公司5%以上股份的股東單位的款項。

本集團及本公司賬齡超過一年的預付款項主要為滾存的購貨定金。

19. PREPAYMENTS AND DEPOSITS

The aging analysis of prepayments and deposits is as follows:

a. Group

		2001		2000	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage	Amount	Percentage
一年以內	Less than one year	58,975,865	80.80%	52,247,813	78.45%
一至少於二年	One to less than two years	13,314,467	18.24%	12,521,546	18.80%
二至少於三年	Two to less than three years	269,726	0.37%	454,027	0.68%
三年以上	Over three years	425,987	0.59%	1,379,167	2.07%
合計	Total	72,986,045	100.00%	66,602,553	100.00%

b. Company

		2001		2000	
		金額	比例(%)	金額	比例(%)
		Amount	Percentage	Amount	Percentage
一年以內	Less than one year	11,748,871	98.39%	7,264,899	39.00%
一至少於二年	One to less than two years	-	-	9,700,000	52.07%
二至少於三年	Two to less than three years	-	-	380,506	2.04%
三年以上	Over three years	192,785	1.61%	1,284,056	6.89%
合計	Total	11,941,656	100.00%	18,629,461	100.00%

The Group and the Company did not have any prepayments and deposits balances which were made to parties with 5% or above shareholdings in the Company.

Prepayments and deposits balance of the Group and the Company aged over one year was mainly the purchase deposits brought forward from prior years.

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20. 存貨

20. INVENTORIES

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
			(附注 43)		(附注 43)
			(Note 43)		(Note 43)
原材料	Raw materials	321,315,782	248,393,284	122,859,388	139,292,316
包裝物	Packaging materials	273,489,937	128,895,283	35,595,635	11,848,434
低值易耗品 及輔助材料	Low-value consumables and auxiliary materials	231,658,774	151,109,917	37,383,850	47,269,448
委托加工物資	Materials on consignment	10,496,384	4,304,311	-	-
在制品	Work-in-progress	119,888,669	94,118,274	35,887,641	31,823,411
委托代銷商品	Consignment goods	2,637,161	2,637,161	-	-
產成品	Finished goods	129,084,327	106,556,326	38,424,872	64,610,185
合計	Total	1,088,571,034	736,014,556	270,151,386	294,843,794
減：存貨跌價 準備	Less: Provision for dimin- ution in value of inventories				
原材料	Raw materials	(4,567,782)	(1,000,000)	(1,022,238)	(1,000,000)
產成品	Finished goods	(39,441,510)	(3,063,013)	(1,670,305)	(3,063,013)
合計	Total	(44,009,292)	(4,063,013)	(2,692,543)	(4,063,013)
存貨淨額	Inventories, net	1,044,561,742	731,951,543	267,458,843	290,780,781

本年度本集團存貨跌價準備的增加主要
源自新收購 / 成立的附屬公司。

The increase in the provision for diminution in value of inventories of the
Group was mainly due to the acquisitions/establishments of new subsidiaries.

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21. 待攤費用

21. DEFERRED EXPENSES

		集團 Group		公司 Company	
		2001	2000	2001	2000
保險費	Insurance	2,980,026	1,482,735	986,245	-
廣告費	Advertising	647,046	1,104,766	-	-
房屋租賃費	Housing rental	1,147,532	91,200	966,261	91,200
其它	Others	3,848,159	5,998,426	278,092	96,311
合計	Total	8,622,763	8,677,127	2,230,598	187,511

年末待攤費用餘額主要為本年度中付出的跨年度費用攤餘金額。

The deferred expenses as at year end mainly represent the unamortised portion of cross year expenditures paid in the current year.

22. 長期股權投資

22. LONG-TERM EQUITY INVESTMENTS

		集團 Group		公司 Company	
		2001	2000	2001	2000
投資於附屬公司		-	-	1,605,189,971	1,154,187,382
Investments in subsidiaries					
投資於聯營公司		33,743,830	5,519,884	5,739,707	5,519,884
Investments in associates					
其它股權投資		26,646,229	21,641,505	17,969,561	17,969,561
Other equity investments					
股權投資差異		(196,159,436)	(228,973,210)	(137,288,294)	(164,113,207)
Investment differences					
		(135,769,377)	(201,811,821)	1,491,610,945	1,013,563,620