

(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)

本集團的借款內有約385,000,000元由本公司提供擔保。

Approximately RMB385,000,000 of the Group's loans are guaranteed by the Company.

本集團合共有約158,900,000元(二零零零年: 77,190,000元)的借款是以下列資產作為抵押:

Approximately RMB158,900,000 (2000 : RMB77,190,000) of the Group's loans is secured by the following assets:

(a) 西安公司的全部(二零零零年: 全部)資產, 其賬面淨值約為415,040,000元(二零零零年: 405,141,000元); 及

(a) All (2000 : All) assets of Xian Company with net carrying value of approximately RMB415,040,000 (2000 : RMB405,141,000); and

(b) 若干房屋建築物及機器設備及運輸設備, 其賬面淨值約為234,090,000元(二零零零年: 117,186,000元)。

(b) Buildings, plant and machinery and motor vehicles with a net carrying value of approximately RMB234,090,000 (2000 : RMB117,186,000).

由於本集團大部份借貸主要為短期銀行貸款, 故本集團於二零零一年十二月三十一日出現淨流動負債約2,138,825,000元(二零零零年: 1,230,571,000元)。本公司董事有信心本集團可令大部份短期銀行借貸於到期時作出展期或以新融資來源取代有關的短期借貸。

Most of the bank financing of the Group is in the form of short-term bank loans, as a result, the Group had net current liabilities of approximately RMB2,138,825,000 (2000 : RMB1,230,571,000) as at 31st December, 2001. The board of directors of the Company is confident that the Group will be able to renew these short-term facilities upon their maturity or to identify new sources of financing to replace the existing short-term facilities.

29. 應付賬款、預收賬款及其它應付款

29. ACCOUNTS PAYABLE, ADVANCE FROM CUSTOMERS, AND OTHER PAYABLES

本集團及本公司的應付款項、預收賬款及其它應付款中, 均無欠持本公司5%以上股份的股東單位的款項。本年度其它應付款的增加主要來自未付之附屬公司收購價款。

The Group and the Company did not have any payable balances which were due to parties with 5% or above shareholdings in the Company. The increase in other payables in the current year was mainly due to outstanding acquisition consideration payable as at year end.

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)

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30. 應付票據

30. BILLS PAYABLE

| | | 集團 Group | | 公司 Company | |
|--------|------------------|-------------|------------|---------------|------------|
| | | 2001 | 2000 | 2001 | 2000 |
| 商業承兌匯票 | Commercial bills | 109,809,642 | 56,210,745 | 109,809,642 | 59,610,746 |
| 銀行承兌匯票 | Bank drafts | 57,468,245 | 34,792,868 | - | - |
| 合計 | Total | 167,277,887 | 91,003,613 | 109,809,642 | 59,610,746 |

31. 應交稅金

31. TAXES PAYABLE

| | | 集團 Group | | 公司 Company | |
|-----------------|---|--------------|-------------|---------------|------------|
| 稅種 | Types of tax payable | 2001 | 2000 | 2001 | 2000 |
| 增值稅: | Value added tax ("VAT") | | | | |
| 年未未抵扣數 | Unutilised input VAT credit, end of year | (19,291,424) | (7,947,216) | - | - |
| 年未未交數 | VAT payable, end of year | 40,885,900 | 56,519,931 | 7,029,224 | 15,643,976 |
| 增值稅淨額 | Net VAT payable, net | 21,594,476 | 48,572,715 | 7,029,224 | 15,643,976 |
| 消費稅淨額 | Consumption tax, net | 101,715,177 | 68,768,728 | 5,306,069 | 6,496,702 |
| 所得稅淨額 | Enterprise income tax ("EIT"), net | (8,472,037) | 11,182,575 | (8,879,470) | (577,370) |
| 城市建設維護稅 | City construction tax ("CCT") | 5,477,801 | 4,894,920 | 3,167,576 | 636,725 |
| 香港利得稅 | Hong Kong profits tax | 336,395 | 686,482 | - | - |
| 固定資產投資方 向調節稅 | Investment Direction Adjusting Tax | - | 7,461,842 | - | - |
| 其它 | Others | 1,074,432 | 1,532,194 | - | 16,675 |
| 合計 | Total | 121,726,244 | 143,099,456 | 6,623,399 | 22,216,708 |

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32. 預提費用

32. ACCRUALS

| 項目 | Particulars | 集團 | | 公司 | |
|--------|----------------------------|------------|------------|-----------|------------|
| | | 2001 | 2000 | 2001 | 2000 |
| 進口材料關稅 | Import duties on materials | 150,085 | 7,833,359 | 916,278 | 7,833,359 |
| 銷售費用 | Selling expenses | 5,634,437 | 1,507,977 | - | - |
| 審計費 | Audit fee | 4,760,819 | 5,148,591 | 4,758,699 | 5,148,591 |
| 利息費用 | Finance costs | 1,327,436 | 1,268,529 | - | 633,825 |
| 修理費用 | Repair and maintenance | 3,855,655 | 609,946 | - | - |
| 水、電費用 | Utility charges | 1,182,336 | 1,299,998 | - | - |
| 其它 | Others | 23,410,690 | 8,920,287 | 115,945 | 633,205 |
| 合計 | Total | 40,321,458 | 26,588,687 | 5,790,922 | 14,248,980 |

本期集團預提費用的增加及年末餘額主要是附屬公司預提各項管理費用及附屬公司的增加。

The increase in the Group's accruals in current year and the balance as at 31st December, 2001 was mainly due to the increase in accruals for general and administrative expense of subsidiaries and the increase in the member of subsidiaries.

33. 股本

33. SHARE CAPITAL

本公司注册、已發行及已繳足之股本為1,000,000,000元(二零零零年:900,000,000元),全部為1,000,000,000(二零零零年:900,000,000)股普通股,每股面值1元。根據二零零一年二月二十八日通過之特別決議,本公司藉增設100,000,000股每股面值1元之普通股,將法定股本由900,000,000元增加至1,000,000,000元。於二零零一年三月,本公司將新增100,000,000股普通股按每股7.87元之價格發行與配售予公眾及機構投資者。扣除有關發行費用約29,271,000元後,共籌得約757,729,000元之所得款項淨額。是次增資活動已獲得山東匯德會計師事務所審驗證,並於出具(2001)匯所驗字第1-006號驗資報告。有關本公司具體出資情況如下:

The authorised, issued and fully paid share capital of the Company is RMB1,000,000,000 (2000 : RMB900,000,000) divided into 1,000,000,000 (2000 : 900,000,000) ordinary shares of RMB1 each. By a special resolution passed on 28th February, 2001, the authorised ordinary share capital was increased from RMB900,000,000 to RMB1,000,000,000 by the creation of 100,000,000 shares of RMB1 each. In March, 2001, the newly increased 100,000,000 shares were sold to the public via a public offering and placement of shares with institutional investors at a price of RMB7.87 per share. The issuance raised net proceeds of approximately RMB757,729,000 after deducting related issue expense of approximately RMB29,271,000. The net proceeds of the issuance had been verified by the Shangdong Huide Certified Public Accountants who issued the capital verification report of (2001) Hui Suo Jian Zi No. 1-006 thereon. A summary of the share capital is set out below:

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)

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| | | 2001 | | 2000 | |
|-------|-------------------------------------|---------------|---------------------|-------------|---------------------|
| | | 人民幣 RMB | 比例(%) Percentage | 人民幣 RMB | 比例(%) Percentage |
| 國家股 | State shares | 399,820,000 | 39.98% | 399,820,000 | 44.42% |
| 國內法人股 | PRC legal person shares | 53,330,000 | 5.33% | 53,330,000 | 5.93% |
| 國內公眾股 | PRC public shares ("A shares") | 200,000,000 | 20.00% | 100,000,000 | 11.11% |
| 境外公眾股 | Overseas public shares ("H shares") | 346,850,000 | 34.69% | 346,850,000 | 38.54% |
| 合計 | Total | 1,000,000,000 | 100.00% | 900,000,000 | 100.00% |

34. 資本公積

34. CAPITAL RESERVE

a. 集團

a. Group

| | | 二零零零年 十二月三十一日 31st December, 2000 | 本年增加 Additions | 本年減少 Decrease | 二零零一年 十二月三十一日 31st December, 2001 |
|-----------------|---|--|-------------------|------------------|--|
| 股本溢價 | Share premium | 891,979,092 | 657,728,570 | - | 1,549,707,662 |
| 資產評估增值 儲備 | Surplus on revaluation of fixed asset | 6,304,398 | - | - | 6,304,398 |
| 接受捐贈 | Donation received | 4,238,603 | - | - | 4,238,603 |
| 附屬公司無須 支付之欠款 | Forfeited payable balances of subsidiaries | - | 9,439,335 | - | 9,439,335 |
| 其它 | Others | 4,817,221 | - | - | 4,817,221 |
| 合計 | Total | 907,339,314 | 667,167,905 | - | 1,574,507,219 |

b. 公司

b. Company

| | | 二零零零年 十二月三十一日 31st December, 2000 | 本年增加 Additions | 本年減少 Decrease | 二零零一年 十二月三十一日 31st December, 2001 |
|-----------------|---|--|-------------------|------------------|--|
| 股本溢價 | Share premium | 891,979,092 | 657,728,570 | - | 1,549,707,662 |
| 資產評估增值 儲備 | Surplus on revaluation of fixed assets | 34,933,498 | 21,110,000 | - | 56,043,498 |
| 接受捐贈 | Donation received | 4,238,603 | - | - | 4,238,603 |
| 附屬公司無須 支付之欠款 | Forfeited payable balances of subsidiaries | - | 9,439,335 | - | 9,439,335 |
| 其它 | Others | 4,817,221 | - | - | 4,817,221 |
| 合計 | Total | 935,968,414 | 688,277,905 | - | 1,624,246,319 |

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

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35. 盈餘公積

35. RESERVES

a. 集團

a. Group

| | 二零零零年 十二月 三十一日 | 以前年度 調整 | 二零零零年 十二月 三十一日重報 | 本年增加 | 本年減少 | 二零零一年 十二月 三十一日 |
|--|--|---------------------------|--|----------------------------------|------------------------------|------------------------|
| | 31st December, 2000, as reported | Prior year adjustments | 31st December, 2000, as restated | Current year appropriation | Current year reduction | 31st December, 2001 |
| 法定盈餘公積 Statutory Surplus Reserve | 107,098,404 | (3,177,046) | 103,921,358 | 15,928,698 | - | 119,850,056 |
| 法定公益金 Statutory Public Welfare Fund | 77,829,183 | (3,177,047) | 74,652,136 | 15,928,698 | - | 90,580,834 |
| 合計 Total | 184,927,587 | (6,354,093) | 178,573,494 | 31,857,396 | - | 210,430,890 |

b. 公司

b. Company

| | 二零零零年 十二月 三十一日 | 以前年度 調整 | 二零零零年 十二月 三十一日重報 | 本年增加 | 本年減少 | 二零零一年 十二月 三十一日 |
|--|--|----------------------------|--|----------------------------------|------------------------------|------------------------|
| | 31st December, 2000, as reported | Prior year adjustments, | 31st December, 2000, as restated | Current year appropriation | Current year reduction | 31st December, 2001 |
| 法定盈餘公積 Statutory Surplus Reserve | 98,060,949 | (3,055,073) | 95,005,876 | 9,421,555 | - | 104,427,431 |
| 法定公益金 Statutory Public Welfare Fund | 68,791,728 | (3,055,073) | 65,736,655 | 9,421,555 | - | 75,158,210 |
| 合計 Total | 166,852,677 | (6,110,146) | 160,742,531 | 18,843,110 | - | 179,585,641 |

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36. 未分配利潤

36. UNAPPROPRIATED PROFITS

| | 集團 | | 公司 | |
|--|---------------|---------------|---------------|---------------|
| | Group | | Company | |
| | 2001 | 2000 | 2001 | 2000 |
| 年初未分配利潤 | 243,120,432 | 276,358,921 | 263,893,488 | 286,851,927 |
| Unappropriated profits, as reported | | | | |
| 追溯調整對利潤的累計影響數 (附注 3) | (30,540,513) | (27,046,229) | (30,550,738) | (27,046,228) |
| Net income effect of prior year adjustments (Note 3) | | | | |
| 追溯調整對盈餘公積的累計影響數 (附注 35) | 6,354,093 | 5,706,748 | 6,110,146 | 5,409,244 |
| Effect of prior year adjustments on statutory reserves (Note 35) | | | | |
| 年初未分配利潤, 重報 | 218,934,012 | 255,019,440 | 239,452,896 | 265,214,943 |
| Unappropriated profits brought forward, as restated | | | | |
| 加: 本年淨利潤 | 102,887,744 | 91,697,252 | 94,215,555 | 92,797,441 |
| Add: Net profit for the year | | | | |
| 減: 提取 10% 法定盈餘公積金 | (15,928,698) | (13,891,340) | (9,421,555) | (9,279,744) |
| Less: 10% profit appropriation to statutory surplus reserve | | | | |
| 減: 提取 10% 法定公益金 | (15,928,698) | (13,891,340) | (9,421,555) | (9,279,744) |
| Less: 10% profit appropriation to statutory public welfare fund | | | | |
| 減: 應付普通股股利 | (110,000,000) | (100,000,000) | (110,000,000) | (100,000,000) |
| Less: Dividends | | | | |
| 年末未分配利潤 | 179,964,360 | 218,934,012 | 204,825,341 | 239,452,896 |
| Unappropriated profits carried forward | | | | |

追溯調整對淨利潤及盈餘公積的影響數是由於本集團及本公司對有關開辦費及住房周轉金之會計政策進行變更所引起, 詳情請參閱附注 3。

The prior year adjustments on the net income and the related statutory reserves were due to the change in accounting treatments of pre-operating expense and housing fund of the Group and the Company. Please refer to Note 3 for details.

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37. 關聯企業交易

關聯方的基本資料及與本集團的關係

關聯方關係主要是指：

1. 直接或間接地控制其它企業或受其它企業控制，以及同受某一企業控制的兩個或多個企業；

2. 合營企業；

3. 聯營企業；

4. 主要投資者個人、關鍵管理人員或與其關係密切的家庭成員；

5. 受主要投資者個人、關鍵管理人員或與其關係密切的家庭成員直接控制的其它企業。

存在控制關係的關聯公司主要為附屬子公司及聯營公司，而有關該等公司的資料已詳列於本報告附注5。

37. RELATED PARTY TRANSACTIONS

Particulars of related parties and their relationships with the Group

Related party relationship mainly refers to:

1. Control of another enterprise directly or indirectly or being subject to control by another enterprise, and two or more enterprises being subject to common control by another enterprise;

2. Joint ventures;

3. Associated companies;

4. Major investors, key management or their close family members;

5. Enterprises controlled directly by the major investors, key management or their close family members.

Related parties with control relationship mainly represent subsidiaries and associated companies. Particulars of those entities are detailed in Note 5.

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

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不存在控制關係但有交易往來的關聯公司的名稱及與本集團的關係 The name and relationship with the Group of the related parties with no control relationship but with transactions or balances outstanding are as follows:

| 公司名稱 Name of company | 與本集團的關係 Relationship with the Group |
|---|--|
| 青島啤酒集團有限公司 Tsingtao Brewery Group Co., Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Co., Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒工業園有限公司 Tsingtao Brewery Industrial Zone Co. Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒房地產有限公司 Tsingtao Brewery Real Estate Co., Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒工程有限公司 Tsingtao Brewery Engineering Co., Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒物業管理有限公司 Tsingtao Brewery Property Management Co., Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒廣告傳播有限公司 Tsingtao Brewery Advertising Co., Ltd. | 部份相同董事 Certain common directors |
| 青島啤酒物資經營有限公司 Tsingtao Brewery Trading Co., Ltd. | 部份相同董事 Certain common directors |
| 西安漢斯啤酒飲料總廠 Xian Hans Beverages Company Limited | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 日本朝日啤酒株式會社 Asahi Breweries Limited | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 日本伊藤忠商事株式會社 Itochu Corporation | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 日本住金物產株式會社 Sumikin Bussan Corporation | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 山東省棗莊市薛城區國有資產營運中心 Shandong Zaozhuang City, Xuecheng District State Owned Operations Centre | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 沛縣國有資產經營公司 Pexian State Owned Operations Centre | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 青島飲品有限公司 Tsingtao Beverage Company Limited | 相同關鍵管理人員 Same key management |
| 山東濰坊藍仔啤酒有限公司 Shandong Weifang Lanzai Brewery Company Limited | 附屬公司少數股東 Minority shareholder of a subsidiary |
| 四川火炬化工廠有限公司 Sichuan Huo Ju Hua Gong Company Limited | 附屬公司少數股東 Minority shareholder of a subsidiary |