

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)

公司名稱 Name of company	與本集團的關係 Relationship with the Group
北京雙合盛五星三環股份有限公司 Beijing Asia Shuang He Sheng Five Star Beer Company Limited	附屬公司少數股東 Minority shareholder of a subsidiary
福建釀酒廠（新加坡）私人有限公司 Fuzhou Brewery (Singapore) Private Company Ltd.	附屬公司少數股東 Minority shareholder of a subsidiary
青島啤酒（廣州）總經銷有限公司 Tsingtao Brewery (Guangzhou) General Agency Co. Ltd.	聯營公司 Associated company
北京青島啤酒銷售有限責任公司 Beijing Tsingtao Brewery General Agency Co. Ltd.	聯營公司 Associated company
青華國際貿易發展有限公司 Qinghua International Trade Development Corporation	聯營公司 Associated company
青島啤酒（揚州）有限公司 Tsingtao Brewery (Yangzhou) Company Limited	聯營公司 Associated company

以上關聯企業於本年內均無持有本公司之股份。

None of the above related companies owned any shares of the Company during the year.

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a. 由本集團與關聯企業的主要交易金額 **a. The Group had the following material transactions with related companies:**
如下:

		2001	2000
包括於主營業務收入內：	Included in turnover:		
青島飲品有限公司	Tsingtao Beverage Company Limited	66,026,339	60,830,986
青島啤酒（廣州）總經銷有限公司	Tsingtao Brewery (Guangzhou) General Agency Co., Ltd.	-	17,088,254
北京青島啤酒銷售有限責任公司	Beijing Tsingtao Brewery General Agency Co., Ltd.	91,300	1,285,650
青華國際貿易發展有限公司	Qinghua International Trade Development Corporation	4,036,870	4,013,724
青島啤酒（揚州）有限公司	Tsingtao Brewery (Yangzhou) Company Limited	1,465,274	-
合計	Total	71,619,783	83,218,614
包括於主營業務成本內：	Included in cost of sales:		
青島啤酒實業有限公司	Tsingtao Brewery Shi Ye Co., Ltd.	434,909	16,226,476
青島啤酒（揚州）有限公司	Tsingtao Brewery (Yangzhou) Company Limited	743,269	27,460,523
青島啤酒物資經營有限公司	Tsingtao Brewery Trading Co., Ltd.	1,361,000	16,077,048
山東濰坊藍仔啤酒有限公司	Shandong Weifang Lanzai Brewery Company Limited	1,669,211	-
西安漢斯啤酒飲料總廠	Xian Hans Beverages Company Limited	353,748	-
合計	Total	4,562,137	59,764,047
關聯企業為本集團提供設備安裝工程服務	Equipment installation services provided by a related company:		
青島啤酒工程有限公司	Tsingtao Brewery Engineering Co., Ltd.	323,230	4,131,913
關聯企業為本集團借款提供的擔保：	Guarantees provided by related companies for the Group's bank loans:		
日本朝日啤酒株式會社、	Asahi Breweries Limited, Itochu Corporation,		
日本伊藤忠商事株式會社、	Sumikin Bussan Corporation		
日本住金物產株式會社		125,000,000	244,000,000
青島啤酒集團有限公司	Tsingtao Brewery Group Co., Ltd.	1,499,850,000	2,031,505,251
合計	Total	1,624,850,000	2,275,505,251

另青島啤酒集團有限公司於二零零一年間為本公司一名客戶及一關聯公司的應收賬款還款計劃提供了約105,000,000元的擔保，詳情見附注17。

During 2001, Tsingtao Brewery Group Co., Ltd., a related company, provided a guarantee for the accounts receivable repayment plan of RMB105,000,000 due from a customer and a related company (Note 17).

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b. 截至二零零一年十二月三十一日本集團及本公司與關聯企業的往來賬年末餘額如下：
b. As at 31st December, 2001, the Group and the Company had the following significant current balances with related companies:

	集團 Group		公司 Company	
	2001	2000 (附注 43) (Note 43)	2001	2000 (附注 43) (Note 43)
包括於應收賬款及長期應收賬款內： Included in accounts receivable and long-term accounts receivable:				
應收附屬公司款 Amount due from subsidiaries	-	-	78,484,476	64,155,521
青島飲品有限公司 Tsingtao Beverage Company Limited	4,513,662	4,923,943	-	-
青島啤酒（廣州）總經銷有限公司 Tsingtao Brewery (Guangzhou) General Agency Co., Ltd.	102,360,810	114,928,436	102,360,810	114,928,436
北京青島啤酒銷售有限責任公司 Beijing Tsingtao Brewery General Agency Co., Ltd.	11,245,784	11,245,784	11,245,784	11,245,784
青島啤酒物資經營有限公司 Tsingtao Brewery Trading Co., Ltd.	-	805,423	-	805,423
青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Co., Ltd.	318,315	330,429	318,315	330,429
青華國際貿易發展有限公司 Qinghua International Trade Development Corporation	-	1,676,076	-	1,676,076
青島啤酒房地產有限公司 Tsingtao Brewery Real Estate Co., Ltd.	-	805,230	-	805,230
合計 Total	118,438,571	134,715,321	192,409,385	193,946,899
包括於其它應收款內： Included in other receivables:				
應收附屬公司款 Amount due from subsidiaries	-	-	866,057,774	568,466,473
青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Co., Ltd.	16,708,658	11,287,932	16,708,658	11,287,932
西安漢斯啤酒飲料總廠 Xian Hans Beverages Co., Ltd.	2,140,000	1,281,965	-	-

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	集團		公司	
	2001	2000	2001	2000
		(附注 43)		(附注 43)
		(Note 43)		(Note 43)
青島啤酒（揚州）有限公司	76,536,544	107,256,544	76,536,544	107,256,544
Tsingtao Brewery (Yangzhou) Co., Ltd.				
青島啤酒廣告傳播有限公司	8,085,499	85,963	7,739,359	58,963
Tsingtao Brewery Advertising Co. Ltd.				
山東省秦莊市薛城區國有資產營運中心	3,000,000	-	3,000,000	-
Shandong ZaoZhuang City, Xuecheng District State Owned Operations Centre				
青島啤酒集團有限公司	22,138,149	-	22,138,149	-
Tsingtao Brewery Group Company Limited				
青島啤酒房地產有限公司	-	805,230	-	805,230
Tsingtao Brewery Real Estate Co., Ltd.				
青島啤酒工程有限公司	2,635,451	1,005,412	2,635,451	1,005,412
Tsingtao Brewery Engineering Co., Ltd.				
青島啤酒物資經營有限公司	6,938,525	-	6,938,525	-
Tsingtao Brewery Trading Co., Ltd.				
四川火炬化工廠有限公司	2,313,643	-	-	-
Sichuan Huo Ju Hua Gong Co., Ltd.				
福建釀酒廠（新加坡）私人有限公司	1,880,000	-	-	-
Fuzhou Brewery (Singapore) Private Co., Ltd.				
合計	142,376,469	121,723,046	1,001,754,460	688,880,554
Total				
包括於預付賬款內：				
Included in prepayments:				
青島啤酒工程有限公司	211,160	180,000	-	-
Tsingtao Brewery Engineering Co., Ltd.				
包括於預收賬款內：				
Included in advances from customers:				
預收附屬公司款	-	-	-	1,191,508
Advances from subsidiaries				
包括於其它應付款內：				
Included in other payables:				
應付附屬公司款	-	-	17,932,142	20,765,008
Amount due to subsidiaries				

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	集團		公司	
	2001	2000	2001	2000
		(附注 43)		(附注 43)
		(Note 43)		(Note 43)
青島啤酒工程有限公司 Tsingtao Brewery Engineering Co., Ltd.	1,643,913	893,080	347,890	893,080
青島啤酒集團有限公司 Tsingtao Brewery Group Co., Ltd.	-	37,887,034	-	37,887,034
青島啤酒房地產有限公司 Tsingtao Brewery Real Estate Co., Ltd.	171,896	-	171,896	-
青島啤酒（揚州）有限公司 Tsingtao Brewery (Yangzhou) Company Limited	2,000,000	6,638,731	-	-
沛縣國有資產經營公司 Peixian State Owned Operations Centre	3,768,000	-	-	-
北京雙合盛五星三環股份有限公司 Beijing Asia Shuang He Sheng Five Star Beer Co., Ltd.	27,304,860	-	-	-
合計 Total	34,888,669	45,418,845	18,451,928	59,545,122
包括於應付賬款內： Included in accounts payable:				
應付附屬公司款 Amount due to subsidiaries	-	-	-	19,038,063
青島啤酒物資經營有限公司 Tsingtao Brewery Trading Co., Ltd.	1,899,945	3,115,443	1,899,945	3,115,443
青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Co. Ltd.	20,295	1,915,222	-	1,915,222
青島啤酒（揚州）有限公司 Tsingtao Brewery (Yangzhou) Company Limited	89,012	5,430,284	-	-
福建釀酒廠（新加坡）私人有限公司 Fuzhou Brewery (Singapore) Private Co., Ltd.	1,490,364	-	-	-
四川火炬化工廠有限公司 Sichuan Huo Ju Hua Gong Co., Ltd.	3,054,144	-	-	-
青島啤酒工程有限公司 Tsingtao Brewery Engineering Co., Ltd.	2,652,545	507,265	-	-
合計 Total	9,206,305	10,968,214	1,899,945	24,068,728

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本集團及本公司除與一關聯公司的往來賬余額按年利率5.85%計算外，其余所有與關聯企業的往來賬均無擔保及無固定還款期，亦不計利息。

The Group's and the Company's current balances with related parties are unsecured, non-interest bearing and have no fixed repayment term, except for the balance with an associated company which bears interest at 5.85% per annum.

本集團及本公司應收青島啤酒集團有限公司的其他應收款已於年末后全部收回。

The Group and the Company's receivables from Tsingtao Brewery Group Co. Ltd. were fully settled subsequent to year end.

38. 資產減值準備明細

38. ANALYSIS OF ASSET IMPAIRMENT LOSSES

a. 集團

a. Group

項目 Item	年初餘額 Beginning balance	本年增加數 Additions	收購子公司影響 Impact of acquisitions of subsidiaries	本年轉回/沖銷 Write back/Set off	年末餘額 Ending balance
應收賬款 Accounts receivable	98,412,852	23,891,607	60,961,752	(12,337,155)	170,929,056
其它應收款 Other receivables	39,213,924	21,540,944	1,759,462	(25,351,012)	37,163,318
長期應收賬款 Long-term receivables	-	21,191,858	-	-	21,191,858
壞賬準備合計 Total provision for bad debts	137,626,776	66,624,409	62,721,214	(37,688,167)	229,284,232
原材料 Raw materials	1,000,000	662,025	3,545,544	(639,787)	4,567,782
庫存商品 Finished goods	3,063,013	-	37,888,549	(1,510,052)	39,441,510
存貨跌價準備合計 Total provision for diminution of inventories	4,063,013	662,025	41,434,093	(2,149,839)	44,009,292
長期股權投資減值準備 Provision for diminution of long-term investments	-	657,918	3,249,000	-	3,906,918

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項目 Item	年初餘額 Beginning balance	本年 增加數 Additions	收購子公 司影響 Impact of acquisitions of subsidiaries	本年轉回/ 沖銷 Write back/ Set off	年末餘額 Ending balance
房屋建築物 Land and buildings	-	-	29,311,544	-	29,311,544
機器設備 Plant and machinery	-	-	28,094,402	-	28,094,402
運輸設備 Motor vehicles	-	-	578,629	-	578,629
固定資產減值準備 Total provision for impairment of fixed assets	-	-	57,984,575	-	57,984,575

b. 公司

b. Company

項目 Item		年初餘額 Beginning balance	本年 增加數 Additions	本年轉回/ 沖銷 Write back/ Set off	年末餘額 Ending balance
應收賬款 Accounts receivable		81,941,102	19,493,978	(12,337,155)	89,097,925
其它應收款 Other receivables		37,086,599	7,128,264	(25,351,012)	18,863,851
長期應收賬款 Long-term receivables		-	21,191,858	-	21,191,858
壞賬準備合計 Total provision for bad debts		119,027,701	47,814,100	(37,688,167)	129,153,634
原材料 Raw materials		1,000,000	662,025	(639,787)	1,022,238
庫存商品 Finished goods		3,063,013	-	(1,392,708)	1,670,305
存貨跌價準備合計 Total provision for diminution of inventories		4,063,013	662,025	(2,032,495)	2,692,543

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39. 現金流量表附注

39. NOTES TO CASH FLOW STATEMENT

本年度支付的其它經營活動有關的現金
主要包括：

Cash payments for other operating activities during the year mainly included:

支付項目 Type of payment		集團 Group		公司 Company	
		2001	2000 (附注 43) (Note 43)	2001	2000 (附注 43) (Note 43)
廣告費用	Advertising expenses	287,195,250	242,132,309	64,746,348	120,434,421
運輸費用	Transportation expenses	209,059,885	76,266,539	78,502,666	67,828,293
支付制造費用	Payment for manufacturing				
銷售費用及	expenses, selling expenses				
其它	and others	537,938,783	418,607,088	386,881,005	186,580,624
		1,034,193,918	737,005,936	530,130,019	374,843,338

40. 或有負債

40. CONTINGENT LIABILITIES

a. 根據國務院及青島市政府於一九九八年頒布有關住房制度改革的政策，取消了原有福利性實物分房政策，以住房分配貨幣化補貼形式補償合資格的職工的住房福利。本集團及本公司正研究有關政策的要求，並制定具體的住房分配貨幣化補貼辦法。於二零零一年十二月三十一日，本集團及本公司仍未完成該等計劃的制定，而本集團及本公司亦未向職工宣布任何有住房分配貨幣化補貼的計劃。因此於二零零一年十二月三十一日，經諮詢律師意見后，董事會認為本集團及本公司無需亦未就該等住房分配貨幣化補貼作出任何費用支付或撥備。

a. Pursuant to the related policies for housing reform issued by the State Council and Qingdao Municipal Government in 1998, the allocation of living quarters as staff housing welfare was terminated. Instead, qualified employees are to be compensated in the form of monetary housing subsidies. The Group and the Company are in the process of studying the requirements of the policies issued by the authorities and will formulate a plan for such monetary housing subsidies. The financial impact of the plan will be reflected in the financial statements of the relevant year when the plan is formulated and approved by the relevant authorities. As at 31st December, 2001, no formal plan has yet been developed by the Group and the Company. In addition, the Group and the Company have not announced any plans to their employees in respect of such housing subsidies. After seeking legal advice, the directors are of the opinion that the Group and the Company had no obligation to make any payment or provision for such monetary housing subsidies as at 31st December, 2001.