

## 賬目附注 (續)

### Notes To The Accounts (Cont'd)

(按照香港會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)

除附注(f)所述外,本集團及本公司與其他所有關聯企業的往來賬餘額均無擔保及無固定還款期,亦不計利息。

青島啤酒集團有限公司因有部份董事與本公司相同及相同大股東,故被視為關聯企業。

(c) 本集團及本公司的借款內有分別合共約 875,006,000 元(二零零一年: 1,355,006,000 元)及 355,516,500 元(二零零一年: 637,080,000 元)的借款是由青島啤酒集團有限公司提供信用擔保。

(d) 本集團的借款內有合共約 125,000,000 元(二零零一年: 125,000,000 元)的借款是由控股子公司少數股東提供擔保。

(e) 於二零零一年度,本集團及本公司與一名客戶及一關聯公司就合共 105,000,000 元,賬齡在二至五年內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。於本年度,本集團及本公司已按有關協議收回第一期 10,000,000 元的回款。同時,該還款協議由青島啤酒集團有限公司提供擔保。於二零零二年十二月三十一日,分別約 10,000,000 元和 85,000,000 元之金額已分別於應收賬款和其它長期資產內反映。(請見附注 23)

Except for those mentioned in (f), the Group's and the Company's balances with related parties are all unsecured, non-interest bearing and have no fixed repayment terms.

Tsingtao Brewery Group Company Limited ("TB Group Company") is a related party of the Company with certain common directors and the same shareholder.

(c) Loans of the Group and the Company amounting to approximately RMB875,006,000 (2001 : RMB1,355,006,000) and RMB355,516,500 (2001: RMB637,080,000), respectively, are guaranteed by TB Group Company.

(d) Loans of the Group amounting to RMB125,000,000 (2001 : RMB 125,000,000) are guaranteed by the minority shareholders of a subsidiary.

(e) The Group and the Company reached an agreement with a customer and a related company in connection with an aggregate outstanding receivable balance aged between two to five 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 instalments, starting from 1st January 2002. During the year, first instalment of RMB10,000,000 was repaid according to the respective agreement. In addition, Tsingtao Brewery Group Company Limited also undertook to guarantee the repayment of the balance. As at 31 December 2002, amounts of approximately RMB10,000,000 and RMB85,000,000 were recorded as accounts receivable and long-term receivables on the consolidated balance sheets, respectively (see also Note 23).

## 賬目附注(續)

### Notes To The Accounts (Cont'd)

(按照香港會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)

(f) 截至二零零二年十二月三十一日，本公司透過一中國銀行以委托貸款形式分別提供約 230,836,000 元(二零零一年：30,000,000 元)及 70,186,000 元(二零零一年：無)貸款予控股子公司及一聯營公司。上述委托貸款均為一年內到期及無擔保，除了一控股子公司的委托貸款餘額為 30,000,000 元按年利率 5% 計算外，其餘委托貸款均免息。

(f) As at 31st December 2002, the Company had arranged advance and loan to subsidiaries and an associated company of approximately RMB230,836,000 (2001: RMB30,000,000) and RMB70,186,000 (2001: Nil), respectively, through entrustment loan arrangements made with a bank in the PRC. All these entrusted loans are unsecured with maturity within one year. Except for a balance with a subsidiary of approximately RMB30,000,000 which bears interest at 5% per annum, all the entrusted loans are non-interest bearing.

(g) 如附注 19 所述，青島啤酒(南寧)有限公司(簡稱“南寧公司”)的股權轉讓手續於二零零二年十二月三十一日尚未辦妥。於二零零二年，本集團與南寧公司的主要交易如下：

(g) As further explained in Note 19, the equity transfer legal procedures of Tsingtao Brewery (Nanning) Company Limited (“Nanning Company”) had not been completed as at 31st December 2002 and Nanning Company was not accounted for as an associated company of the Company. During 2002, the Group had the following material transactions with Nanning Company:

		2002 人民幣千元 RMB'000	2001 人民幣千元 RMB'000
銷售予南寧公司	Sales to Nanning Company	9,150	17,334
向南寧公司購貨	Purchases from Nanning Company	231,185	6,180

於二零零二年十二月三十一日，本集團與南寧公司的往來賬年末餘額如下：

As at 31st December 2002, the significant current balances between the Group and Nanning Company were as follows:

		2002 人民幣千元 RMB'000	2001 人民幣千元 RMB'000
包括於應收賬款內	Included in accounts receivable	2,148	2,353
包括於其它應收賬款內	Included in other receivables	66,201	-
包括於應付賬款內	Included in accounts payable	4,612	-

## 賬目附注(續)

## Notes To The Accounts (Cont'd)

(按照香港會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)

## 14. 固定資產淨額

## 14. Fixed assets, net

固定資產項目的變動如下：

The movements in fixed assets are as follows:

(a) 集團

(a) Group

		2002					
		土地使用權	房屋建築物	機器設備	運輸設備	其它設備	總計
		Land use rights	Buildings	Plant and machinery	Motor vehicles	Other equipment	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
成本或估值	Cost or Valuation						
年初餘額	Beginning of year	626,616	2,108,680	4,200,424	472,801	-	7,408,521
重分類	Reclassifications	-	50,072	(138,246)	(82,703)	170,877	-
年初數 - 重分類後	Beginning of year - after reclassification	626,616	2,158,752	4,062,178	390,098	170,877	7,408,521
兼併控股子公司之影響	Effect of acquisitions of subsidiaries	9,564	41,838	85,030	2,697	2,558	141,687
在建工程轉入	Transfer-in from construction-in-progress	-	91,261	236,452	1,615	3,977	333,305
本年添置	Additions	11,806	15,837	73,350	40,881	38,983	180,857
本年轉讓或報廢	Disposal	-	(10,446)	(86,376)	(19,584)	(9,998)	(126,404)
年末餘額	End of year	647,986	2,297,242	4,370,634	415,707	206,397	7,937,966
分析:	Representing :						
按成本計價	At cost	524,474	2,008,162	3,943,296	407,892	206,397	7,090,221
按估值計價	At valuation	123,512	289,080	427,338	7,815	-	847,745
		647,986	2,297,242	4,370,634	415,707	206,397	7,937,966
累計折舊、攤銷及 資產減值	Accumulated depreciation, amortisation and impairment losses						
年初餘額	Beginning of year	63,860	348,473	1,308,657	136,542	-	1,857,532
重分類	Reclassification	-	32,449	(61,509)	(40,703)	69,763	-
年初數 - 重分類後	Beginning of year - after reclassification	63,860	380,922	1,247,148	95,839	69,763	1,857,532
兼併控股子公司之影響	Effect of acquisitions of subsidiaries	-	11,839	44,798	1,220	935	58,792
本年計提	Charge for the year	21,135	65,173	297,457	50,509	33,130	467,404
本年轉出	Write-back on disposal	-	(1,993)	(43,617)	(5,280)	(7,186)	(58,076)
本年計提固定資產 減值準備	Impairment loss provision	-	10,626	27,604	2,112	-	40,342
年末餘額	End of year	84,995	466,567	1,573,390	144,400	96,642	2,365,994
賬面淨額	Net book value						
年末餘額	End of year	562,991	1,830,675	2,797,244	271,307	109,755	5,571,972
年初餘額	Beginning of year	562,756	1,777,830	2,815,030	294,259	101,114	5,550,989

## 賬目附注(續)

## Notes To The Accounts (Cont'd)

(按照香港會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)

(b) 公司

(b) Company

		2002					
		土地使用權	房屋建築物	機器設備	運輸設備	其它設備	總計
		Land use rights	Buildings	Plant and machinery	Motor vehicles	Other equipment	Total
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
成本或估值	Cost or valuation						
年初餘額	Beginning of year	87,975	536,550	1,239,727	205,692	-	2,069,944
重分類	Reclassifications	-	(1,904)	(38,453)	(35,426)	75,783	-
年初數 - 重分類後	Beginning of year - after reclassification	87,975	534,646	1,201,274	170,266	75,783	2,069,944
在建工程轉入	Transfer in from construction-in-progress	-	6,755	76,847	-	868	84,470
本年添置	Additions	-	641	7,620	2,348	16,263	26,872
本年轉讓或報廢	Disposals	-	(11,550)	(44,629)	(20,998)	(5,721)	(82,898)
年末餘額	End of year	87,975	530,492	1,241,112	151,616	87,193	2,098,388
分析	Representing						
按成本計價	At cost	5,575	310,616	871,228	146,774	87,193	1,421,386
按估值計價	At valuation	82,400	219,876	369,884	4,842	-	677,002
		87,975	530,492	1,241,112	151,616	87,193	2,098,388
累計折舊、攤銷及 資產減值	Accumulated depreciation, amortisation and impairment loss						
年初餘額	Beginning of year	14,843	109,846	672,980	76,490	-	874,159
重分類	Reclassifications	-	106	(24,218)	(16,413)	40,525	-
年初數 - 重分類後	Beginning of year - after reclassification	14,843	109,952	648,762	60,077	40,525	874,159
本年計提	Charge for the year	1,760	14,045	77,416	23,045	9,258	125,524
本年轉出	Write-back on disposal	-	(630)	(41,135)	(2,692)	(5,342)	(49,799)
本年計提固定資產 減值準備	Impairment loss provision	-	-	8,000	-	-	8,000
年末餘額	End of year	16,603	123,367	693,043	80,430	44,441	957,884
賬面淨額	Net book value						
年末餘額	End of year	71,372	407,125	548,069	71,186	42,752	1,140,504
年初餘額	Beginning of year	73,132	424,694	552,512	110,189	35,258	1,195,785