

## 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)

		2002	2001
		人民幣千元	人民幣千元
		RMB'000	RMB'000
(b) 兼併控股子公司之影響:	(b) Impact of acquisitions of subsidiaries		
購入資產淨值:	Acquired net assets comprised:		
固定資產	Fixed assets	83,955	966,723
在建工程	Construction-in-progress	-	3,454
無形資產及其它長期資產	Intangible assets and other long-term assets	-	4,088
長期投資	Long-term investments	-	361
其它流動資產	Other current assets	13,574	279,745
流動負債	Current liabilities	-	(658,295)
長期負債	Long-term liabilities	-	(61,976)
少數股東權益	Minority interests	-	(197,494)
		97,529	336,606
負商譽	Negative goodwill	-	(74,108)
商譽	Goodwill	65,184	82,724
		162,713	345,222
支付方式:	Satisfied by:		
現金	Cash	162,713	342,232
兼併控股子公司所得之 現金及銀行存款	Cash and bank deposit acquired from acquisition of subsidiaries	-	(21,668)
以其它應收賬款置換	Other receivables exchanged	-	24,658
		162,713	345,222
兼併控股子公司的現金及 現金等值項目流出淨額 分析:	Net outflow of cash and cash equivalents from acquisitions of subsidiaries:		
支付的現金	Cash paid	162,713	342,232
所得的現金及銀行存款	Cash and bank deposits acquired	-	(21,668)
現金及現金等值項目流出淨額	Net outflow of cash and cash equivalents	162,713	320,564

## (c) 集團年內融資變動表

## (c) Analysis of changes in financing during the year

	股本及股本 溢價 人民幣千元 Share capital and share premium RMB'000	銀行及其它借款		少數 股東利益 人民幣千元 Minority Interest RMB'000	總計 人民幣千元 Total RMB'000
		短期借款	長期借款		
		人民幣千元	人民幣千元		
		Bank and other loans			
	Short-term RMB'000	Long-term RMB'000			
二零零一年一月一日 As at 1st January 2001	2,136,097	2,059,247	728,244	452,804	5,376,392
增加短期借款 Additions of short-term loans	-	3,790,906	-	-	3,790,906
償還借款 Repayment of loans	-	(3,409,926)	(582,593)	-	(3,992,519)
兼併控股子公司而增加的短期借款 Increase in short-term loans resulting from acquisitions of subsidiaries	-	175,840	-	-	175,840
兼併控股子公司而增加的長期借款 Increase in long-term loans resulting from acquisitions of subsidiaries	-	-	61,976	-	61,976
發行普通股所得資金 Proceeds from issuance of shares	757,729	-	-	-	757,729
匯兌損益 Exchange differences	-	-	(4,278)	-	(4,278)
少數股東所得利潤 Minority interests' share of profits	-	-	-	17,341	17,341
少數股東所得股息 Dividends paid to minority shareholders	-	-	-	(10,118)	(10,118)
少數股東所投入現金 Cash capital contribution from minority shareholders	-	-	-	27,739	27,739
少數股東投入的非現金資本 Non-cash capital contribution from minority shareholders	-	-	-	143,005	143,005
二零零一年十二月三十一日 As at 31st December 2001	2,893,826	2,616,067	203,349	630,771	6,344,013

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## 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)

	股本及股本 溢價 人民幣千元 Share capital and share premium RMB'000	銀行及其它借款		少數 股東利益 人民幣千元 Minority Interest RMB'000	總計 人民幣千元 Total RMB'000
		短期借款 人民幣千元 Short-term RMB'000	長期借款 人民幣千元 Long-term RMB'000		
增加短期借款 Additions of short-term loans	-	4,129,274	7,652	-	4,136,926
償還借款 Repayment of loans	-	(3,956,025)	(119,520)	-	(4,075,545)
匯兌損益 Exchange differences	-	-	7,061	-	7,061
少數股東所得利潤 Minority interests' share of profits	-	-	-	36,892	36,892
少數股東所得股息 Dividends paid to minority shareholders	-	-	-	(20,676)	(20,676)
少數股東所投入現金 Cash capital contribution from minority shareholders	-	-	-	9,442	9,442
二零零二年十二月三十一日 As at 31st December 2002	2,893,826	2,789,316	98,542	656,429	6,438,113

(d) 於二零零二年内主要非現金交易：

(i) 本公司以賬面淨值約 12,334,000 元 (二零零一年：24,658,000 元) 的其它應收款作為收購控股子公司部份代價。

(ii) 本集團共獲豁免或無須支付合共約 1,465,000 元 (二零零一年：9,439,000 元) 的各類負債。

(iii) 本公司同意部份客戶以各類固定資產抵償合共約 877,000 元 (二零零一年：14,408,000 元) 的應收賬款。

(d) Major non-cash transactions during 2002:

(i) The Company assigned its rights in certain other receivable balances with an aggregate net book value of approximately RMB12,334,000 (2001 : RMB24,658,000) as part of the consideration paid to acquire the equity interests of subsidiaries.

(ii) The Group was exempt from the settlement of liabilities amounting to RMB1,465,000 (2001: RMB9,439,000).

(iii) The Company agreed to allow certain customers to settle the accounts receivable balances due from them amounting to RMB877,000 (2001: RMB14,408,000) by the transfer of fixed assets of equivalent net book values to the Company.

### 30. 退休金供款

根據於一九九四年十月一日起施行的《青島市城鎮企業從業人員養老保險暫行規定》，本公司為全職僱員提供指定供款退休金計劃。本集團及其下的僱員均須為此計劃供款，供款比例分別為僱員平均薪金的25.5%及3%至8%。除年度供款外，本公司毋須承擔其它實際退休金付款或退休後福利的責任。該計劃負責應付退休僱員的全部退休責任。於二零零二年十二月三十一日止年度，本集團供款額約為人民幣52,165,000元(二零零一年：46,145,000元)。

在香港注册成立及經營的控股子公司青島啤酒(香港)貿易有限公司按香港特別行政區政府的強制性公積金條例成立一定額供款強制性公積金，按僱員基本薪金5%對該計劃每月作出供款，惟此公司及僱員各自的最高供款額以每年每僱員港幣12,000元(人民幣12,732元)為限。於二零零二年十二月三十一日止年度，本集團僱員的供款額約為港幣237,000元(折合約人民幣251,000元)(二零零一年：246,000元)(折合約人民幣261,000元)。該基金資產與本集團其它基金獨立，並由獨立專業基金經理所管理。

### 30. Pensions and retirement funds contribution

Pursuant to the Temporary Regulations on Municipal Enterprise Employee Pensions and Retirement Protection for Qingdao which has become effective since 1st October 1994, the Company has provided a government-sponsored defined contribution retirement scheme ("the Scheme") for its full-time employees. The Company and the employees are required to contribute 25.5% and 3% to 8% of the employees' average salary, respectively, to the Scheme, and the Company has no further obligation for actual pension payments or post-retirement benefits beyond the annual contributions. The Scheme is responsible for the entire pension obligations payable to retired employees. During the year ended 31st December 2002, the Group's contributions were approximately RMB52,165,000 (2001 : RMB46,145,000).

Tsingtao Brewery (Hong Kong) Trading Company Limited, a subsidiary operating in Hong Kong, has established a defined contribution mandatory provident fund scheme in accordance with the Mandatory Provident Fund legislation of the government of Hong Kong. It makes monthly contributions to the scheme based on 5% of the employees' basic salary with the maximum amount of contribution made by each of the subsidiary and the employees being limited to HKD12,000 (equivalent to RMB12,732) per annum per employee. During the year ended 31st December 2002, the subsidiary made contributions of approximately HKD237,000 (equivalent to RMB251,000) (2001 : HKD246,000) (equivalent to RMB261,000). The assets of the fund are held separately from those of the subsidiary and are managed by independent professional fund managers.

### 31. 或然負債

(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，制定具體的住房分配貨幣化補貼辦法。於二零零二年十二月三十一日，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。經諮詢律師意見後，董事會認為本集團及本公司無需就該等住房分配貨幣化補貼支付任何費用或作出撥備。

中國財政部於二零零零年九月六日發出財企[2000]295號文件，就企業住房制度改革中有關財務處理問題發出通知，並於發布之日起施行。本公司董事會於評估該等政策後認為，除上述住房分配貨幣化補貼尚無法準確評估其財務影響外，其它有關政策將不會對本集團及本公司產生重大影響。

### 31. Contingent liabilities

(a) Pursuant to the related policies for housing reform issued by the State Council and the Qingdao Municipal Government in 1998, the policy of allocating staff quarters as a staff welfare was terminated. In replacement, qualified employees are compensated in the form of monetary housing subsidies ("Housing Reform"). As at 31st December 2002, no formal plan has yet been developed by the Group and the Company and the Group and the Company have not announced any plans to their employees in respect of the arrangements. After seeking legal advice, the Company's board of 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 2002.

The Ministry of Finance issued Document Caiqi [2000] No. 295 on 6th September 2000 which became effective on the same date. The document prescribes the accounting treatments in relation to the Housing Reform. The Company's board of directors have studied the document and believe that such stipulations do not have any, material adverse impact on the Group and the Company, except for the potential impact of the housing subsidies mentioned above which could not be reasonably estimated.