

(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

(c) 列示於現金流量表的現金及現金等價物包括 (c) Cash and cash equivalents shown in the cashflow statements include:

	集團 Group		公司 Company	
	2002	2001	2002	2001
貨幣資金 Cash and bank deposits	854,370,803	570,326,922	279,656,206	162,305,530
減: 三個月以上的定期存款 Less: Fixed deposits with maturity above three months	(29,000,000)	(47,284,391)	(29,000,000)	(47,284,391)
受到限制的銀行存款 Restricted bank deposits	(63,204,739)	(20,932,450)	-	-
	762,166,064	502,110,081	250,656,206	115,021,139

(d) 受到限制的銀行存款主要是本集團為取得銀行匯票而按有關規定存入銀行作為抵押的款項。

(d) Restricted bank deposits are pledged deposits required to obtain bills facilities from the banks.

(e) 列示於本集團及本公司現金流量表的現金及現金等價物並沒有任何3個月以上的定期存款、受到限制的銀行存款或持有期限不超過3個月的國債投資。

(e) Cash and cash equivalents in the cash flow statements have not included any fixed deposits, restricted bank deposits or bond investments with maturity date more than three months.

14. 應收票據

14. Bills receivable

		集團 Group		公司 Company	
		2002	2001	2002	2001
商業承兌匯票 Commercial bills		165,000	650,000	9,000,000	15,000
銀行承兌匯票 Bank bills		65,734,125	25,203,353	62,100,000	4,302,600
		65,899,125	25,853,353	71,100,000	4,317,600

以上商業承兌匯票均無抵押, 亦無用於質押。

The bills receivable were unsecured and not pledged for any banking facilities.

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15. 應收股利

15. Dividends receivable

	集團		公司	
	Group		Company	
	2002	2001	2002	2001
深圳青島啤酒朝日有限公司	-	-	40,290,000	13,770,000
Shenzhen Tsingtao Beer Asahi Company Limited				
上海青島啤酒經銷有限公司	-	-	-	600,000
Shanghai Tsingtao Brewery Sales Company Limited				
青島啤酒西安有限責任公司	-	-	86,775,440	-
Tsingtao Brewery Xian Company Limited				
深圳市青島啤酒銷售有限公司	-	-	19,000,000	-
Shenzhen Tsingtao Brewery Sales Company Limited				
深圳市青島啤酒華南投資有限公司	-	-	44,650,000	-
Tsingtao Brewery Huanan Holding Company Limited				
合計	-	-	190,715,440	14,370,000
Total				

16. 應收賬款

16. Accounts receivable

	集團		公司	
	Group		Company	
	2002	2001	2002	2001
應收賬款	305,797,788	322,576,568	246,253,400	259,850,378
Accounts receivable				
減：壞賬準備	(138,076,054)	(170,929,056)	(70,556,695)	(89,097,925)
Less: Provision for doubtful debts				
	167,721,734	151,647,512	175,696,705	170,752,453

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應收賬款的賬齡及相應的壞賬準備分析
如下:

The aging analysis of accounts receivable and the related provisions are as follows:

(a) 集團

(a) Group

賬齡 Aging	2002				2001			
	金額 Amount	比例(%) Percentage(%)	壞賬準備 Provision for doubtful debts	已計提比例(%) Provision percentage (%)	金額 Amount	比例(%) Percentage(%)	壞賬準備 Provision for doubtful debts	已計提比例(%) Provision percentage (%)
一年以內 Within one year	125,195,693	40.94%	(4,912,193)	3.92%	139,803,917	43.34%	(22,401,059)	16.02%
一至少於二年 Within one to two years	56,665,486	18.53%	(12,060,933)	21.28%	37,646,422	11.67%	(11,338,596)	30.12%
二至少於三年 Within two to three years	19,219,656	6.29%	(17,325,301)	90.14%	54,704,203	16.96%	(53,389,250)	97.60%
三年以上 Over three years	104,716,953	34.24%	(103,777,627)	99.10%	90,422,026	28.03%	(83,800,151)	92.68%
合計 Total	305,797,788	100.00%	(138,076,054)	45.15%	322,576,568	100.00%	(170,929,056)	52.99%

於二零零二年十二月三十一日, 本集團應收賬款前五名金額單位合計約為 126,545,000 元(二零零一年: 141,720,000 元), 佔應收賬款及長期應收賬款合計的 32%(二零零一年: 34%)。

As at 31st December 2002, the aggregate amount of the Group's five largest accounts receivable balances amounted to approximately RMB126,545,000 (2001: RMB141,720,000), being 32% (2001: 34%) of the total accounts receivable and long-term accounts receivable.

於二零零二年十二月三十一日, 本集團應收賬款前五名單位及金額列示如下:

As at 31st December 2002, the customers of the Group with the five largest accounts receivable balances were as follows:

會計報表附注(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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	應收賬款金額 Amount	佔應收賬款及 長期應收賬款 總額的比例 % Percentage of total accounts receivable and long-term accounts receivable balance (%)
青島啤酒(廣州)總經銷公司 Tsingtao Brewery (Guangzhou) General Agency Co., Ltd.*	92,560,810	23.69%
北京青島啤酒銷售有限責任公司 Beijing Tsingtao Brewery General Agency Co., Ltd.*	11,245,784	2.88%
南京嘉宏達酒業有限公司 Nanjing Jia Hong Da Beer Industrial Co., Ltd.*	10,550,181	2.70%
長春鑫帝經貿公司 Changchun Xin Di Trading Co.*	7,917,010	2.03%
大連糖酒副食購銷公司 Dalian Dang Jiu Fu Shi Co. *	4,270,865	1.09%
	126,544,650	32.39%

* 從中文直接翻譯公司名稱。

*Direct translation of the name of the companies from Chinese.

本集團於本年度沖銷確定不能回收的應收賬款約計 63,691,000元(二零零一年: 12,337,000元)。

During the year, the Group wrote off uncollectible accounts receivable of approximately RMB63,691,000 (2001: RMB12,337,000).

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(b) 公司

(b) Company

賬齡 Aging	2002				2001			
	金額 Amount	比例(%) Percentage(%)	壞賬準備 Provision for doubtful debts	已計提比例(%) Provision percentage (%)	金額 Amount	比例(%) Percentage(%)	壞賬準備 Provision for doubtful debts	已計提比例(%) Provision percentage (%)
一年以內 Less than one year	131,063,361	53.22%	(2,595,385)	1.98%	160,618,906	61.81%	(16,564,317)	10.31%
一至少於二年 Within one to two years	47,579,232	19.33%	(7,538,671)	15.84%	23,065,604	8.87%	(6,126,127)	26.56%
二至少於三年 Within two to three years	6,902,579	2.80%	(6,561,987)	95.07%	33,277,180	12.81%	(29,882,960)	89.80%
三年以上 Over three years	60,708,228	24.65%	(53,860,652)	88.72%	42,888,688	16.51%	(36,524,521)	85.16%
合計 Total	246,253,400	100.00%	(70,556,695)	28.65%	259,850,378	100.00%	(89,097,925)	34.29%

於二零零二年十二月三十一日，本公司應收賬款前五名單位金額合計約為121,285,000元(二零零一年:164,935,000元)，佔應收賬款及長期應收賬款合計的37%(二零零一年:46%)。

As at 31st December 2002, the aggregate amount of the Company's five largest accounts receivable balances was approximately RMB121,285,000 (2001: RMB164,935,000), being 37% (2001: 46%) of the total accounts receivable and long-term accounts receivable.

於二零零二年十二月三十一日，本公司應收賬款前五名單位及金額列示如下：

As at 31st December 2002, the customers of the company with the five largest accounts receivables balance were as follows:

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	應收賬款金額 Amount	佔應收賬款及 長期應收賬款 總額的比例 % Percentage of total accounts receivable and long-term accounts receivable balance (%)
青島啤酒(廣州)總經銷公司 Tsingtao Brewery (Guangzhou) General Agency Co., Ltd.*	92,560,810	27.94%
北京青島啤酒銷售有限責任公司 Beijing Tsingtao Brewery General Agency Co., Ltd. *	11,245,784	3.39%
南京嘉宏達酒業有限公司 Nanjing Jia Hong Da Beer Industry Co., Ltd. *	10,550,181	3.19%
大連糖酒副食購銷公司 Dalian Dang Jiu Fu Shi Co.*	4,270,865	1.29%
青島富兆企業有限公司 Tsingtao Fu Zhao Enterprise Co., Ltd. *	2,656,988	0.80%
	121,284,628	36.61%

* 從中文直接翻譯公司名稱。

*Direct translation of the name of the companies from Chinese.

本公司於本年度沖銷確定不能回收的應收賬款約計 33,588,000 元 (二零零一年: 12,337,000 元)。

During the year, the Company wrote off uncollectible accounts receivable of approximately RMB33,588,000 (2001: RMB12,337,000).

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, 一般對兩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, 對個別客戶欠款預計可部份回收的金額, 按預計未能回收部份計提準備。對賬齡一年至二年及二年以上的應收賬款分別按個別情況計提 50% 及 100% 的一般性壞賬準備。

The Group and the Company made specific bad debt provisions on some individual accounts receivable balances. In addition, based on past experiences and actual circumstances, the Group and the Company made full provision on balances which have been aged for over two years and with evidence indicating that they are uncollectible. For balances with only partial collection expected, provision is made for the expected uncollectible portion. For balances which have been outstanding for one to two years and over two years, a general provision of 50% and 100% is made, respectively, depending on individual circumstances.