

(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

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計105,000,000元，賬齡在二至五年的應收賬款達成還款協議。根據有關協議這一客戶及一關聯公司將於二零零二年一月一日起按八年分期歸還整項欠款。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，約10,000,000元及85,000,000元的應收賬款分別含於本集團及本公司的應收賬款及長期應收賬款內。

本集團及本公司的應收賬款中，均無持本公司5%以上股權的股東單位的款項。

### 17. 其它應收款

In 2001, the Group and the Company reached an agreement with a customer and a related company in connection with an aggregate outstanding receivable balance totalling RMB105,000,000 aged between two to five years. Pursuant to the agreement, the entire outstanding balances will be repayable in eight annual installments, commencing from 1st January 2002. In addition, Tsingtao Brewery Group Company Limited also undertook to guarantee the repayment of the balance. During the year, the first installment of RMB10,000,000 was repaid to the Company in accordance with the respective agreement. As at 31st December 2002, amounts of approximately RMB10,000,000 and RMB85,000,000 respectively, were recorded in accounts receivable and long-term accounts receivable on the consolidated balance sheets.

The Group and the Company had no receivable balances owed from parties with 5% or above shareholdings in the Company.

### 17. Other receivables

		集團		公司	
		Group		Company	
		2002	2001	2002	2001
應收控股子公司款	Due from subsidiaries	-	-	494,184,883	836,057,774
應收聯營公司款	Due from associates	6,544	76,536,544	6,544	76,536,544
應收關聯企業款	Due from related companies	47,093,053	75,839,925	42,037,886	69,160,142
其它應收款	Others	246,907,678	213,799,263	40,968,518	100,899,439
合計	Total	294,007,275	366,175,732	577,197,831	1,082,653,899
減：壞賬準備	Less: Provision for doubtful debts	(52,784,716)	(37,163,318)	(33,697,080)	(18,863,851)
		241,222,559	329,012,414	543,500,751	1,063,790,048

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其它應收款的賬齡及相應的壞賬準備分析如下: The aging analysis of other receivables and the related provisions is 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 Less than one year	84,015,583	28.58%	(1,965,365)	2.34%	203,565,916	55.59%	(2,806,249)	1.38%
一至少於二年 Within one to two years	134,380,896	45.70%	(8,049,948)	5.99%	39,572,827	10.81%	(3,296,823)	8.33%
二至少於三年 Within two to three years	37,797,353	12.86%	(22,963,812)	60.76%	52,346,080	14.30%	(7,395,937)	14.13%
三年以上 Over three years	37,813,443	12.86%	(19,805,591)	52.38%	70,690,909	19.30%	(23,664,309)	33.48%
合計 Total	294,007,275	100.00%	(52,784,716)	17.95%	366,175,732	100.00%	(37,163,318)	10.15%

於二零零二年十二月三十一日, 其它應收款前五名單位金額合計約為106,763,000元(二零零一年: 128,964,000元), 佔其它應收款的36%(二零零一年: 35%)。

As at 31st December 2002, the aggregate amount of the Group's five largest other receivable balances was approximately RMB106,763,000 (2001: RMB128,964,000), being 36% (2001: 35%) of the other receivables balance.

於二零零二年十二月三十一日, 本集團其它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 other 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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	金額 Amount	佔其它應收賬 款總額的比例 % Percentage of total other receivables balance (%)
青島啤酒(南寧)有限公司 Tsingtao Beer (Nanning) Company Limited	66,201,494	22.52%
青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Company Limited	19,061,291	6.48%
青島啤酒(漳州)公司 Tsingtao Brewery (Zhangzhou) Company Limited	11,500,000	3.91%
珠海市斗門皇妹企業集團公司 Zhuhai Doumau Huang Mei Enterprise Group Company	5,000,000	1.70%
青島啤酒房地產有限公司 Tsingtao Brewery Real Estate Company Limited	5,000,000	1.70%
	106,762,785	36.31%

(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	292,210,659	50.63%	-	-	500,288,042	46.21%	-	-
一至少於二年 Within one to two years	152,142,136	26.36%	(5,643,697)	3.71%	398,098,240	36.77%	(459,965)	0.12%
二至少於三年 Within two to three years	71,557,707	12.40%	(17,609,375)	24.61%	132,147,338	12.21%	(4,959,503)	3.75%
三年以上 Over three years	61,287,329	10.61%	(10,444,008)	17.04%	52,120,279	4.81%	(13,444,383)	25.79%
合計 Total	577,197,831	100.00%	(33,697,080)	5.84%	1,082,653,899	100.00%	(18,863,851)	1.74%

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於二零零二年十二月三十一日, 其它應收款前五名單位金額合計約為358,784,000元(二零零一年: 330,940,000元), 佔其它應收款的62%(二零零一年: 39%)。

As at 31st December 2002, the aggregate amount of the Company's five largest other receivable balances was approximately RMB358,784,000 (2001: RMB330,940,000), being 62% (2001: 39%) of the other receivables balance.

於二零零二年十二月三十一日, 本公司其它應收賬款前五名單位全為附屬或關聯公司及金額列示如下:

As at 31st December 2002, the customers of the Company with the five largest other receivables balance (all represented subsidiaries or related companies) were as follows:

	金額 Amount	佔其它應收賬 款總額的比例 % Percentage of total other receivable balance (%)
青島啤酒(廈門)有限公司 Tsingtao Brewery (Xiamen) Company Limited	164,460,000	28.49%
青島啤酒(興凱湖)有限公司 Tsingtao Brewery (Xingkaihu) Company Limited	86,956,309	15.07%
北京五星青島啤酒有限公司 Beijing Five Star Tsingtao Brewery Company Limited	53,816,634	9.32%
青島啤酒(廊坊)有限公司 Tsingtao Brewery (Langfang) Company Limited	34,490,000	5.98%
青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Company Limited	19,061,291	3.30%
	358,784,234	62.16%

本公司賬齡一至三年的其它應收款中主要為應收控股子公司的營運資金借款。本公司在考慮各控股子公司的營運資金情況後, 認為無須對有關金額計提任何壞賬準備。

Included in the Company's other receivables with aging from one to three years were mainly working capital loans to the subsidiaries. The Company considered no provision for doubtful debts was necessary with taking into account of the operating working capital of the subsidiaries.

管理層根據以往的經驗, 債務單位的財務及實際經營情況合理地計提壞賬準備。

Management makes reasonable estimate on provision for doubtful debts based on previous experience and financial and operating results of the customers.

本集團及本公司的其它應收款項中, 均無持本公司5%以上股權的股東單位的款項。

The Group and the Company had no receivable balances owned by parties with 5% or above shareholding in the Company.

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## 18. 預付賬款

預付賬款的賬齡分析如下:

(a) 集團

賬齡 Aging		2002		2001	
		金額 Amount	比例(%) Percentage(%)	金額 Amount	比例(%) Percentage (%)
一年以內	Less than one year	168,269,160	98.85%	58,975,865	80.80%
一至少於二年	Within one to two years	1,323,969	0.78%	13,314,467	18.24%
二至少於三年	Within two to three years	395,491	0.23%	269,726	0.37%
三年以上	Over three years	240,876	0.14%	425,987	0.59%
合計	Total	170,229,496	100.00%	72,986,045	100.00%

(b) 公司

賬齡 Aging		2002		2001	
		金額 Amount	比例(%) Percentage(%)	金額 Amount	比例(%) Percentage (%)
一年以內	Less than one year	25,486,723	99.23%	11,748,871	98.39%
一至少於二年	Within one to two years	4,846	0.02%	-	-
二至少於三年	Within two to three years	-	-	-	-
三年以上	Over three years	192,785	0.75%	192,785	1.61%
合計	Total	25,684,354	100.00%	11,941,656	100.00%

本集團及本公司的預付賬款項中, 均無持本公司5%以上股權的股東單位的款項。

本集團及本公司賬齡超過一年的預付款主要為購貨訂金。

## 18. Prepayments and deposits

The aging analysis of prepayments and deposits is as follows:

(a) Group

賬齡 Aging		2002		2001	
		金額 Amount	比例(%) Percentage(%)	金額 Amount	比例(%) Percentage (%)
一年以內	Less than one year	168,269,160	98.85%	58,975,865	80.80%
一至少於二年	Within one to two years	1,323,969	0.78%	13,314,467	18.24%
二至少於三年	Within two to three years	395,491	0.23%	269,726	0.37%
三年以上	Over three years	240,876	0.14%	425,987	0.59%
合計	Total	170,229,496	100.00%	72,986,045	100.00%

(b) Company

賬齡 Aging		2002		2001	
		金額 Amount	比例(%) Percentage(%)	金額 Amount	比例(%) Percentage (%)
一年以內	Less than one year	25,486,723	99.23%	11,748,871	98.39%
一至少於二年	Within one to two years	4,846	0.02%	-	-
二至少於三年	Within two to three years	-	-	-	-
三年以上	Over three years	192,785	0.75%	192,785	1.61%
合計	Total	25,684,354	100.00%	11,941,656	100.00%

The Group and the Company had no prepayments and deposits balances made to parties with 5% or above shareholding in the Company.

Prepayments and deposits of the Group and the Company with aging over one year mainly represented purchase deposits.