

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)

除特別說明外，所有金額以人民幣元為單位。 Amounts expressed in RMB unless otherwise stated

(b) 截至二零零二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 2002, the Group and the Company had the following significant current balances with related companies:

	集團 Group			公司 Company	
	二零零二年 十二月 三十一日 31st December 2002	二零零一年 十二月 三十一日 31st December 2001	二零零二年度 內最高 借方餘額 Maximum balance 2002	二零零二年 十二月 三十一日 31st December 2002	二零零一年 十二月 三十一日 31st December 2001
以短期投資內(委托貸款)形式進行 (附注(i)): Included in short-term investment (entrusted loans) (Note (i))					
應收控股子公司 Amounts due from subsidiaries	-	-	-	230,835,817	30,000,000
青島啤酒(揚州)有限公司 Tsingtao Brewery (Yangzhou) Company Limited	76,490,000	-	76,490,000	76,490,000	-
合計 Total	76,490,000	-	76,490,000	307,325,817	30,000,000
包括於應收賬款及長期應收賬款內: Included in accounts receivable and long-term accounts receivable:					
應收控股子公司款 Amounts due from subsidiaries	-	-	-	96,231,163	78,484,476
青島啤酒(廣州)總經銷有限公司 Tsingtao Brewery (Guangzhou) General Agency Co., Ltd.	92,560,810	102,360,810	102,360,810	92,560,810	102,360,810
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	11,245,784
青島啤酒實業有限公司 Tsingtao Brewery Shi Ye Co., Ltd.	156,652	318,315	318,315	156,652	318,315
青島啤酒(揚州)有限公司 Tsingtao Brewery (Yangzhou) Company Limited	1,086,850	-	1,177,728	1,086,850	-
合計 Total	105,050,096	113,924,909	115,102,637	201,281,259	192,409,385

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除特別說明外, 所有金額以人民幣元為單位。 Amounts expressed in RMB unless otherwise stated

	集團			公司	
	Group			Company	
	二零零二年	二零零一年	二零零二年度	二零零二年	二零零一年
	十二月	十二月	內最高	十二月	十二月
	三十一日	三十一日	借方餘額	三十一日	三十一日
	31st	31st	Maximum	31st	31st
	December	December	balance	December	December
	2002	2001	2002	2002	2001
包括於其它應收款內:					
Included in other receivables:					
應收控股子公司款	-	-	-	494,184,883	836,057,774
Amount due from subsidiaries					
歐美投資有限公司	2,000,000	-	159,740,000	2,000,000	-
Tsingtao Ou Mei Investment Holding Co., Ltd					
青島啤酒實業有限公司	19,061,291	16,708,658	19,061,291	19,061,291	16,708,658
Tsingtao Brewery Shi Ye Co., Ltd.					
西安漢斯啤酒飲料總廠	55,167	2,140,000	6,035,956	-	-
Xian Hans Beverages Co., Ltd.					
青島啤酒(揚州)有限公司	6,544	76,536,544	76,536,544	6,544	76,536,544
Tsingtao Brewery (Yangzhou) Co., Ltd.					
青島啤酒廣告傳播有限公司	-	8,085,499	23,733,851	-	7,739,359
Tsingtao Brewery Advertising Co. Ltd.					
山東省棗莊市薛城區國有資產營運中心	-	3,000,000	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	-	22,138,149
Tsingtao Brewery Group Company Limited					
青島啤酒工程有限公司	1,538,070	2,635,451	2,635,451	1,538,070	2,635,451
Tsingtao Brewery Engineering Co., Ltd.					
青島啤酒物資經營有限公司	2,938,525	6,938,525	8,938,525	2,938,525	6,938,525
Tsingtao Brewery Trading Co., Ltd.					
四川火炬化工廠有限公司	-	2,313,643	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	1,880,000	-	-
Fuzhou Niang Brewery (Singapore) Co., Ltd.					
青島啤酒(漳州)公司	11,500,000	10,000,000	21,500,000	11,500,000	10,000,000
Tsingtao Brewery (Zhangzhou) Company Limited					
珠海市斗門皇妹企業集團公司	5,000,000	-	5,000,000	-	-
Zhuhai Doumen Huang Mei Enterprise Group Company					

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除特別說明外, 所有金額以人民幣元為單位。 Amounts expressed in RMB unless otherwise stated

	集團			公司	
	Group			Company	
	二零零二年 十二月 三十一日 31st December 2002	二零零一年 十二月 三十一日 31st December 2001	二零零二年度 內最高 借方餘額 Maximum balance 2002	二零零二年 十二月 三十一日 31st December 2002	二零零一年 十二月 三十一日 31st December 2001
青島啤酒房地產有限公司 Tsingtao Brewery Real Estate Co., Ltd	5,000,000	-	5,000,000	5,000,000	-
合計 Total	47,099,597	152,376,469	357,513,410	536,229,313	981,754,460
包括於預付賬款內: Included in prepayments and deposits:					
青島啤酒工程有限公司 Tsingtao Brewery Engineering Co., Ltd.	-	211,160	211,160	-	-
包括於預收賬款內: Included in advances from customers:					
預收控股子公司款 Advances from subsidiaries	-	-	-	2,460,198	-
包括於其它應付款內: Included in other payables:					
應付控股子公司款 Amounts due to subsidiaries	-	-	-	21,726,457	17,932,142
青島啤酒工程有限公司 Tsingtao Brewery Engineering Co., Ltd.	967,023	1,643,913	-	-	347,890
青島啤酒集團有限公司 Tsingtao Brewery Group Co., Ltd.	2,580,320	-	-	2,580,320	-
青島啤酒房地產有限公司 Tsingtao Brewery Real Estate Co., Ltd.	8,930	171,896	-	8,930	171,896
青島啤酒(揚州)有限公司 Tsingtao Brewery (Yangzhou) Company Limited	-	2,000,000	-	-	-
江蘇沛縣國有資產經營公司 Jiangsu Peixian State Owned Operations Centre	1,028,000	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.	26,472,083	27,304,860	-	-	-
合計 Total	31,056,356	34,888,669	-	24,315,707	18,451,928

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除特別說明外, 所有金額以人民幣元為單位。 Amounts expressed in RMB unless otherwise stated

	集團			公司	
	Group			Company	
	二零零二年	二零零一年	二零零二年度	二零零二年	二零零一年
	十二月	十二月	內最高	十二月	十二月
	三十一日	三十一日	借方餘額	三十一日	三十一日
	31st	31st	Maximum	31st	31st
	December	December	balance	December	December
	2002	2001	2002	2002	2001
包括於應付賬款內:					
Included in accounts payable:					
應付控股子公司	-	-		6,107,784	-
Amounts due to subsidiaries					
青島啤酒物資經營有限公司	591,650	1,899,945		591,650	1,899,945
Tsingtao Brewery Trading Co., Ltd.					
青島啤酒實業有限公司	89,686	20,295		40,686	-
Tsingtao Brewery Shi Ye Co. Ltd.					
青島啤酒(揚州)有限公司	-	89,012		-	
Tsingtao Brewery (Yangzhou) Company Limited					
福建釀酒廠(新加坡)私人有限公司	-	1,490,364		-	-
Fuzhou Niang Brewery (Singapore) Co., Ltd.					
四川火炬化工廠有限公司	282,904	3,054,144		-	-
Sichuan Huo Ju Hua Gong Co., Ltd.					
青島啤酒工程有限公司	271,265	2,652,545		-	-
Tsingtao Brewery Engineering Co., Ltd.					
合計	1,235,505	9,206,305		6,740,120	1,899,945
Total					

本集團及本公司與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。

(i) 截至二零零二年十二月三十一日, 本公司透過中國交通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 76,490,000 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並無擔保。除與一控股子公司的委托貸款餘款為 30,000,000 元按年利率 5% 計算外, 其餘委托貸款均免息。

The Group's and the Company's current account balances with related parties are unsecured, non-interest bearing and have no fixed repayment term.

(i) As at 31st December 2002, the Company provided approximately RMB230,836,000 (2001: RMB30,000,000) and RMB76,490,000 (2001: Nil) entrusted loans to the subsidiaries and an associated company, respectively, through the Bank of Communications. All the entrusted loans are unsecured and matured within one year. Except for the balance with a subsidiary of approximately RMB30,000,000 which bears interest at 5% per annum, all entrusted loans are non interest-bearing.

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(c) 如附注4所述, 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:

(c) As mentioned in Note 4, as at 31st December 2002, the equity transferal process in Nanning Company had not yet been completed. The Group had the following material transactions with Nanning Company during the year:

		2002	2001
包括於主營業務收入內	Included in Turnover	9,150,067	17,333,583
包括於主營業務成本內	Included in Cost of sales	231,185,298	6,180,353

於二零零二年十二月三十日, 本集團與南寧公司的往來賬期末餘額如下:

As at 31 December 2002, the Group had the following significant current balances with Nanning Company:

		二零零二年 內最高餘額 Maximum balance 2002	2002	2001
包括於應收賬款內	Included in Accounts Receivable	2,799,910	2,148,310	2,352,853
包括於其它應收賬款內	Included in Other Receivables	66,201,494	66,201,494	-
包括於應付賬款內	Included in Accounts Payable	12,348,972	4,611,675	-

37. 現金流量表附注

37. Notes to cash flow statements

(a) 本年度支付的其它經營活動有關的現金主要包括:

(a) Cash paid for other operating activities during the year mainly includes:

支付項目	Type of payment	集團		公司	
		2002	2001	2002	2001
廣告費用	Adverting expenses	376,715,921	287,195,250	95,918,371	64,746,348
運輸費用	Transportation expenses	230,824,663	209,059,885	92,849,200	78,502,666
支付制造費 用、銷售費 用及其它	Manufacturing selling expenses and others	293,543,769	537,938,783	41,313,972	386,881,005
合計	Total	901,084,353	1,034,193,918	230,081,543	530,130,019