

財務報表附注（續） Notes to the Financial Statements (Cont'd)

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

(除另有說明外，所有金額均以人民幣千元為單位) (Amounts expressed in thousands of RMB unless otherwise stated)

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

		2001				2000	
		土地使用權	房屋建築物	機器設備	運輸設備	總計	總計
		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
		Land use rights	Buildings	Plant and machinery	Motor vehicles	Total	Total
		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	387,490	1,653,424	2,853,681	325,289	5,219,884	3,849,740
兼併附屬公司之影響淨額	Effect of acquisitions of subsidiaries	247,703	408,441	897,238	69,143	1,622,525	848,936
內部調撥	Reclassification	-	(15,511)	19,591	(4,080)	-	-
在建工程轉入	Transfer in from construction-in-progress	-	175,348	523,794	7,094	706,236	418,770
本年添置	Additions	9,559	68,547	169,410	88,547	336,063	172,594
本年轉讓及報廢	Disposals	(18,136)	(181,569)	(263,290)	(13,192)	(476,187)	(70,156)
年末餘額	End of year	626,616	2,108,680	4,200,424	472,801	7,408,521	5,219,884
分析:	Representing:						
按成本計價	At cost	503,104	1,819,600	3,773,086	464,986	6,560,776	4,372,139
按估值計價	At valuation	123,512	289,080	427,338	7,815	847,745	847,745
		626,616	2,108,680	4,200,424	472,801	7,408,521	5,219,884
累計折舊 / 攤銷	Accumulated depreciation / amortisation						
年初餘額	Beginning of year	24,258	144,548	736,362	64,522	969,690	742,800
兼併附屬公司之影響淨額	Effect of acquisition of subsidiaries	30,958	111,172	257,244	16,016	415,390	-
內部調撥	Reclassification	-	(167)	4,587	(4,420)	-	-
本年計提	Charge for the year	8,798	104,495	397,429	68,018	578,740	264,597
本年轉出	Write-back on disposal	(154)	(40,887)	(115,059)	(8,173)	(164,273)	(37,707)
年末餘額	End of year	63,860	319,161	1,280,563	135,963	1,799,547	969,690
資產減值	Impairment loss	-	29,312	28,094	579	57,985	-
賬面淨值	Net book value						
年末餘額	End of year	562,756	1,760,207	2,891,767	336,259	5,550,989	4,250,194
年初餘額	Beginning of year	363,232	1,508,876	2,117,319	260,767	4,250,194	3,106,940

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b. 公司		(b) Company					
		2001				2000	
		土地使用權	房屋建築物	機器設備	運輸設備	總計	總計
		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
		Land use rights	Buildings	Plant and machinery	Motor vehicles	Total	Total
		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	665,932	1,216,190	181,481	2,151,578	2,009,531
在建工程轉入	Transfer in from construction-in-progress	-	23,597	16,045	106	39,748	97,881
內部調撥	Reclassification	-	(15,511)	19,591	(4,080)	-	-
本年添置	Additions	-	7,864	5,224	119,712	132,800	53,059
本年轉讓及報廢	Disposals	-	(145,332)	(17,323)	(91,527)	(254,182)	(8,893)
年末餘額	End of year	87,975	536,550	1,239,727	205,692	2,069,944	2,151,578
分析:	Representing :						
按成本計價	At cost	5,575	316,674	869,843	200,850	1,392,942	1,474,576
按估值計價	At valuation	82,400	219,876	369,884	4,842	677,002	677,002
		87,975	536,550	1,239,727	205,692	2,069,944	2,151,578
累計折舊 / 攤銷	Accumulated depreciation/amortisation						
年初餘額	Beginning of year	13,084	103,526	601,192	49,525	767,327	647,140
內部調撥	Reclassification	-	(167)	4,587	(4,420)	-	-
本年計提	Charge for the year	1,759	15,746	75,195	53,553	146,253	125,388
本年轉出	Write-back on disposal	-	(9,259)	(7,994)	(22,168)	(39,421)	(5,201)
年末餘額	End of year	14,843	109,846	672,980	76,490	874,159	767,327
資產減值	Impairment loss	-	-	-	-	-	-
賬面淨值	Net book value						
年末餘額	End of year	73,132	426,704	566,747	129,202	1,195,785	1,384,251
年初餘額	Beginning of year	74,891	562,406	614,998	131,956	1,384,251	1,362,391

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本集團及本公司之土地及房屋建築物均位於中國。土地使用權的尚剩餘年限為42至50年。

本集團的固定資產中，有賬面淨值合共約649,130,000元（二零零零年：522,327,000元）之房屋建築物、機器設備及運輸設備已作為銀行借貸抵押擔保。

於二零零零年度，本公司根據《青島市公有住房出售暫行辦法》的有關規定與部分職工簽定出售現有職工宿舍的協議（“出售職工宿舍協議”），但有關協議截至二零零零年十二月三十一日仍未正式執行。另本公司於二零零一年四月與青島市企發投資有限公司（“青企投”）簽定協議，將本公司於二零零零年十二月三十一日止賬上淨值約114,770,000元的職工宿舍（包括已與職工簽定出售協議的部份）以同等現金代價出售予青企投，並由青企投承擔本公司對出售職工宿舍協議的全部權利及義務及負責日後有關出售該等宿舍的事宜。本公司不再承擔任何有關責任及損失。本公司已於二零零一年四月收訖上述出售職工宿舍之代價金額。

截至二零零一年十二月三十一日，本公司已入賬的土地使用權中有約7,800,000元如在未來兩年內出售須以原價售與原出售方。

All the land and buildings of the Group and the Company are situated in the PRC. The remaining useful lives of the land use rights of the Group and the Company range from 42 to 50 years.

The Group's buildings, plant and machinery and motor vehicles with an aggregate carrying value of approximately RMB649,130,000 (2000 : RMB522,327,000) as at 31st December, 2001 are pledged as security for its loan facilities.

In 2000, the Company entered into agreements with various employees to sell to the employees certain staff quarters in accordance with the provisions of "Qingdao Municipal Temporary Guideline for Public Housing Disposal". The agreements had not been completed as of 31st December, 2000. In addition, the Company entered into an agreement with Qingdao Enterprise Investment Company Limited ("QEI") in April, 2001 to sell all the existing staff quarters of the Company (including those to be disposed of to employees as contracted by the above agreements) at a cash consideration equal to the net book value of the assets at approximately RMB114,770,000. Furthermore, QEI took over all the rights and obligations relating to the agreements signed between the Company and the employees in 2000, and the Company will no longer bear any responsibilities or losses related thereto. The Company received the cash consideration from the sales in April 2001.

As at 31st December, 2001, approximately RMB7,800,000 of land use rights has to be sold to the original seller at cost if it is sold within the next two years.

財務報表附注（續） Notes to the Financial Statements (Cont'd)

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15. 在建工程

在建工程項目的變動如下：

15. CONSTRUCTION-IN-PROGRESS

The movements in construction-in-progress are as follows:

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
		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
年初餘額	Beginning of year	331,352	216,901	88,250	116,850
兼併附屬公司之影響淨額	Effect of acquisitions of new subsidiaries	3,454	55,381	-	-
本年添置	Additions	628,555	636,221	66,395	114,595
資本化的利息支出	Interest expense capitalised	3,847	6,656	-	-
轉入固定資產	Transfer to fixed assets	(706,236)	(418,770)	(39,748)	(97,881)
本年轉出	Other transfer out	(53,996)	(165,037)	(24,100)	(45,314)
年末餘額	End of year	206,976	331,352	90,797	88,250

用于購建在建工程直接有關的借款成本予以資本化。本年度借款成本資本化年利率為免息至6.44%（二零零零年：免息至7.31%）。本集團於本年度予以資本化的利息共約3,847,000元（二零零零年：6,656,000元）。

To the extent that funds are borrowed generally and used for the purpose of financing the construction of fixed assets, the capitalisation rates used to determine the amount of borrowing costs that were eligible for capitalisation as part of the costs of the related assets ranging from 0% to 6.44% per annum (2000: 0% to 7.31% per annum) for the year. During the year, the Group capitalised approximately RMB3,847,000 (2000: RMB6,656,000) of the interest.

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16. 無形資產淨額

16. INTANGIBLE ASSETS, NET

a. 集團

(a) Group

		2001				2000
		商標 人民幣千元 Trademarks RMB'000	專有技術 人民幣千元 Technology RMB'000	其它 人民幣千元 Others RMB'000	總計 人民幣千元 Total RMB'000	總計 人民幣千元 Total RMB'000
成本	Cost					
年初餘額	Beginning of year	103,346	18,629	10,486	132,461	118,629
兼併附屬公 司之影響	Effect of acquisitions of subsidiaries	-	-	4,088	4,088	11,083
本年增加	Additions	-	-	2,748	2,748	2,749
本年出售	Disposals	-	-	-	-	-
年末餘額	End of year	103,346	18,629	17,322	139,297	132,461
累計攤銷	Accumulated amortisation					
年初餘額	Beginning of year	18,868	2,794	838	22,500	17,181
本年計提	Charge for the year	2,584	456	1,312	4,352	5,319
本年轉出	Disposals	-	-	-	-	-
年末餘額	End of year	21,452	3,250	2,150	26,852	22,500
賬面淨值	Net book value					
年末餘額	End of year	81,894	15,379	15,172	112,445	109,961
年初餘額	Beginning of year	84,478	15,835	9,648	109,961	101,448

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b. 公司

(b) Company

		2001			2000
		商標	其它	總計	總計
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		Trademarks	Others	Total	Total
		RMB'000	RMB'000	RMB'000	RMB'000
成本	Cost				
年初餘額	Beginning of year	100,000	1,691	101,691	100,000
本年增加	Additions	-	1,649	1,649	1,691
本年出售	Disposals	-	-	-	-
年末餘額	End of year	100,000	3,340	103,340	101,691
累計攤銷	Accumulated amortisation				
年初餘額	Beginning of year	18,750	44	18,794	16,250
本年計提	Charge for the year	2,500	218	2,718	2,544
本年轉出	Disposals	-	-	-	-
年末餘額	End of year	21,250	262	21,512	18,794
賬面淨值	Net book value				
年末餘額	End of year	78,750	3,078	81,828	82,897
年初餘額	Beginning of year	81,250	1,647	82,897	83,750

(i) 商標

商標主要包括本集團於一九九三年六月十六日重組時, 由原有股東作為資本投入的“青島啤酒”商標。該商標是以中國國家國有資產管理局認定的評估值入賬, 採用直線法按 40 年攤銷。

本公司董事會想為由於上述商標對公司營運非常重要, 並預期能為本集團及本公司帶來持續的經濟利益。因此, 上述商標 40 年的攤銷期乃長於《標準會計實務準則》第 29 條預設的 20 年攤銷年限。

(i) Trademarks

Trademarks represent the "TSINGTAO BEER" trademark injected by the founding shareholders into the Company on 16th June, 1993 as capital. The recorded value of the trademark was based on the valuation amount approved by the State-owned Assets Administration Bureau of the PRC. Since then, amortisation of the trademark is provided on a straight-line basis to write off the revalued amount of the trademark over its estimated useful life of 40 years.

In the opinion of the Company's directors, since the above trademark is essential to the operation of the Company and it is expected to bring enduring economic benefits to the Group and the Company continuously, it is amortised over a period of 40 years, which is longer than the presumed period of 20 years prescribed by SSAP 29.

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其它商標是於收購子公司時取得，並按照其收購時的價值入賬並按其估計之使用年限由5至10年不等攤銷。

Other trademarks were acquired as a result of the acquisitions of certain subsidiaries. They are amortised over their estimated useful lives ranging from 5 to 10 years. The cost of these intangible assets are based on their fair value at the respective dates of acquisition.

(i) 專有技術

專有技術是於附屬公司重組時，由少數股東投入作成資本投資。此專有技術按附屬公司各股東議定之金額入賬，並按照其預計經濟利益，估計為10年的估計經濟效益流入期以直線法作出分期攤銷。

(ii) Technology know-how

Technology know-how was injected by a minority shareholder of a subsidiary during the reorganisation of that subsidiary. It was recorded at a value as agreed among all the shareholders of that subsidiary and is amortised over an expected period of inflow of economic benefits of 10 years.

本公司董事會認為無形資產之公允價值不低於二零零一年十二月三十一日本公司及本集團之賬面淨值。

In the opinion of the Company's directors, the underlying values of intangible assets as at 31st December, 2001 were not less than their carrying values in the books of the Company and the Group as at that date.

17. 長期投資淨額

17. LONG-TERM INVESTMENTS, NET

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
		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
持有至到期證券(a)	Held-to-maturity securities (a)	35,198	36,181	35,195	36,027
投資證券(b)	Investment securities (b)	21,883	21,641	20,111	17,970
合計	Total	57,081	57,822	55,306	53,997

(a) 持有至到期證券

(a) Held-to-maturity securities

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
		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
國庫券成本	Government bonds, at cost	40,001	40,152	39,998	39,998
減：累計溢價攤銷	Less: Accumulated amortisation of premium	(4,803)	(3,971)	(4,803)	(3,971)
		35,198	36,181	35,195	36,027