

(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)

此外, 有關調整使截至二零零零年十二月三十一日止年度本公司的淨利潤減少約858,000元。有關調整亦減少了對一九九九年及以前年度本公司的淨利潤及二零零零年年初未分配利潤約3,956,000元。本公司截至二零零一年十二月三十一日止的淨利潤則增加了約923,000元, 而年初淨資產減少了約4,814,000元, 其中年初未分配利潤減少了約4,643,000元。

#### b. 住房周轉金

於二零零一年一月一日前, 根據有關中國會計準則要求, 本集團及本公司對年度內所支出的職工住房維修費用, 給予職工的住房補貼及住房困難補助均于住房周轉金內列支。企業取得的自管和委托代管住房的租金收入、住房租賃保證金、撥入的住房資金及住房周轉金的利息收入等亦記於住房周轉金科目內。本集團及本公司的住房周轉金二零零零年末餘額分別為借方22,194,515元及借方22,856,589元。

根據中華人民共和國財政部頒布的財企[2000]295號文件關於《企業住房制度改革中有關財務處理問題和通知》及財會[2001]5號文件關於《企業住房制度改革中有關會計處理問題的規定》的通知, 住房周轉金餘額須於二零零一年一月一日全數調整至年初未分配利潤。往后年度實際發生的費用或收入則計入當年損益表中。

As a result of this change in accounting policy, the Company's net profits for the year ended 31st December, 2000 reduced by approximately RMB858,000. The Company's net profits for 1999 and prior years and the beginning unappropriated profits for the year 2000 decreased by approximately RMB3,956,000. For the year ended 31st December, 2001, the Company's net profit increased by approximately RMB923,000 and the beginning net assets were reduced by approximately RMB4,814,000, of which the beginning unappropriated profits accounted for a decrease of profits by approximately RMB4,643,000.

#### b. Housing fund

Prior to 1st January, 2001, pursuant to the relevant PRC accounting standards, all repair and maintenance expenses of staff quarters, staff housing allowances and subsidies and loss on disposal of staff quarters for the Group and the Company were charged to the staff housing fund. Rental income from staff housing rentals, rental deposits, capital transfer from reserves, interest income earned on the staff housing fund were all credited to the staff housing fund. The Group's and the Company's housing fund balances as at 31st December, 2000 were debit balances of RMB22,194,515 and RMB22,856,589, respectively.

According to Caiqi [2000] No.295, the "Notice for the Accounting Treatment related to Housing Reform" and Caikuai [2001] No. 5, the "Regulations for the Accounting Treatment of Housing Reform" issued by the Ministry of Finance of the PRC, the housing fund balance had to be eliminated against the beginning unappropriated profits as at 1st January 2001. All related expenses and income incurred by the Group and the Company for the current and future periods are charged to the income statement as incurred.

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此項會計政策的變更已採用追溯調整法而有關於比較數字亦已重新編制以反映此會計政策的變更。有關調整使二零零零年十二月三十一日止年度的本集團淨利潤減少約2,646,000元。同時有關調整減少了一九九九年及以前年度的淨利潤及二零零零年年初未分配利潤約17,477,000元。本集團截至二零零一年十二月三十一日止的淨利潤則減少了約15,784,000元, 而年初淨資產減少了約20,123,000元, 其中年初未分配利潤則減少了約19,638,000元。

此外, 有關調整使截至二零零零年十二月三十一日止年度的本公司淨利潤減少約2,646,000元。同時有關調整減少了一九九九年及以前年度的淨利潤及二零零零年年初未分配利潤約17,681,000元。本公司截至二零零一年十二月三十一日止的淨利潤則減少了約11,104,000元, 而期初淨資產減少了約20,327,000元, 其中年初未分配利潤則減少了約19,798,000元。

This change in accounting policy has been applied retrospectively and the comparative figure is also adjusted accordingly. The change leads to a decrease of the Group's net profit for the year ended 31st December, 2000 of approximately RMB2,646,000. The Group's net profits in 1999 and prior years and the beginning unappropriated profits of 2000 also decreased by approximately RMB17,477,000. The Group's net profits for the year ended 31st December, 2001 has decreased by approximately RMB15,784,000 and the net assets as at 31st December, 2001 decreased by approximately RMB20,123,000 of which the beginning unappropriated profits accounted for a decrease of by approximately RMB19,638,000.

This change in accounting policy has resulted in a decrease of the Company's net profits for the year ended 31st December, 2000 of approximately RMB2,646,000, and the Company's net profits in 1999 and prior years and the beginning unappropriated profits of 2000 decreased by approximately RMB17,681,000. The Company's net profit for the year ended 31st December, 2001 was reduced by approximately RMB11,104,000 and the net assets were reduced by approximately RMB20,327,000, of which the beginning unappropriated profits has decreased by approximately RMB19,798,000.

#### 4. 稅項

##### a. 所得稅

#### 4. TAXATION

##### a. Profits tax

		集團		公司	
		Group		Company	
		2001	2000	2001	2000
中國企業所得稅(i)	PRC Enterprise Income Tax(i)	64,427,066	52,234,117	25,121,532	33,736,322
香港利得稅(ii)	Hong Kong profits tax(ii)	851,495	686,482	-	-
遞延稅項實現(確 認)(iii)	Deferred tax crystallised (recognised) (iii)	(2,386,271)	(6,009,744)	(2,386,271)	(6,009,744)
合計	Total	62,892,290	46,910,855	22,735,261	27,726,578

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(i) 中國企業所得稅

中國企業所得稅乃根據本年度的業績按國家規定的須繳納部分計算，所有可以享受到的退稅及免稅優惠已考慮在內。

根據國家稅務總局在一九九四年四月十八日發出之一份批文，自本公司成立日起及在新的企業所得稅法特別說明之前，本公司的應課稅溢利暫按 15% 的稅率徵收所得稅，直至另行通知。本公司於一九九七年三月二十三日接獲青島市財政局的通知，確認延長這項稅務優惠直至另行通知。

青島啤酒西安有限責任公司（“西安公司”）於本集團兼併時獲西安市人民政府批准按 15% 的稅率徵收所得稅。根據西安市財政局發出之市財發[2000]1282 號文件，有關稅務優惠將於二零零二年終止而屆時西安公司將按 33% 的稅率計算應課所得稅。

青島啤酒（三水）有限公司、青島啤酒（郴州）有限公司及深圳青島啤酒朝日有限公司被確認為外商投資企業並可享受經抵銷累計稅損後，由首個獲利年度起計兩年豁免及三年減半繳交所得稅。

青島啤酒（珠海）有限公司因於珠海經濟特區成立及經營，按有關稅務條例以 15% 計算應課所得稅。

本集團內其它於中國成立及營運的附屬公司的應課稅溢利按 33% 計算應課所得稅。

(i) PRC Enterprise Income Tax

PRC Enterprise Income Tax ("EIT") is provided on the assessable income for the year calculated in accordance with the relevant regulations of the PRC after considering all the available tax benefits from refunds and allowances.

In accordance with an approval document dated 18th April, 1994 issued by the State Administration for Taxation ("SAT") of the PRC, net profits earned by the Company is subject to profits tax at 15% effective from the date of establishment of the Company. This rate will remain effective until and unless the enterprise income tax law and regulations change otherwise. The Company received confirmation from the Qingdao Ministry of Finance on 23rd March, 1997 that this preferential tax treatment would not be terminated until further notice.

According to an approval received from Xian Municipal People's Government at the time of its acquisition, Tsingtao Brewery Xian Company Limited ("Xian Company") is subject to EIT at a rate of 15%. Pursuant to Shi Cai Fa [2000] No. 1282 document issued by Xian Municipal Ministry Finance Department, the tax benefit will be terminated at the year end 2002 and Xian Company will then be subject to EIT at a rate of 33%.

Tsingtao Brewery (Sanshui) Company Limited, Tsingtao Brewery (Chenzhou) Company Limited and Shenzhen Tsingtao Beer Asahi Company Limited were approved as foreign invested enterprises and therefore, they are exempt from EIT for two years starting from the first year of profitable operations after offsetting prior year tax losses, followed by a 50% reduction for the next three years.

Tsingtao Brewery (Zhuhai) Company Limited was established and operated in the Zhuhai Special Economic Zone, accordingly, it is subject to EIT at a rate of 15%.

Other subsidiaries of the Group which are established and operating in the PRC are subject to EIT at a rate of 33% based on their respective assessable income for the year.

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(i) 香港利得稅

香港利得稅乃根據本年度估計應課稅溢利按16%（二零零零年：16%）之稅率作出準備。

(iii) 遞延稅項實現（確認）

實現（確認）的遞延稅項主要為以下兩個項目：

- 按照現行中國企業所得稅有關規定（“所得稅法”），企業每一納稅年度發生的廣告費支出不超過銷售（營業）收入2%的可據實作可扣稅支出；當年度超額部分可無限期結轉以後納稅年度作抵扣。截至二零零一年十二月三十一日止年度，本集團及本公司實現了約589,000元於以前年度確認有關的遞延稅項資產。
- 另按照現行所得稅法，納稅人發生的壞賬損失於符合一定條件後可申報有關稅務機關作稅前抵扣。截至二零零一年十二月三十一日，本集團及本公司已向有關稅務機關申請於應課稅利潤中抵扣合共約19,830,000元的壞賬損失。而有關可減少將來稅負的影響約2,975,000元已於本年被確認為遞延稅項資產。

**b. 增值稅**

根據《中華人民共和國企業增值稅暫行條例》，本集團按產品銷售收入的17%的增值稅率繳納銷項增值稅，購買原材料及半成品等時所繳付的進項增值稅可用於抵扣銷售貨物時的銷項增值稅。另外，本集團按照應繳增值稅額的7%和3%分別計繳城市維護建設稅和教育費附加。

(ii) Hong Kong profit tax

Hong Kong profits tax has been provided at the rate of 16% (2000: 16%) on the estimated assessable profit for the year.

(iii) Deferred tax crystallised (recognised)

Deferred tax crystallised (recognised) mainly comprise the following two items:

- According to current PRC enterprise income tax regulations ("EIT Regulations"), advertising expenses are deductible for EIT assessment purposes at a maximum amount of 2% of the turnover of a company in one fiscal year. Any undeducted portion can be carried forward indefinitely for deduction in future years. For the year ended 31st December, 2001, the Group and the Company realised approximately RMB589,000 deferred tax assets that were recognised in prior years relating to this arrangement.
- According to the EIT Regulations, taxpayers can apply to the relevant tax bureaus to claim deduction of bad debt expense for EIT assessment when certain criteria are fulfilled. As at 31st December, 2001, the Group and the Company had applied to the relevant tax bureau to claim a deduction of bad debt expenses of approximately RMB19,830,000 from their assessable income for the year ended 31st December, 2001. Approximately RMB2,975,000 of the related tax effect was recognised as a deferred tax asset in the current year.

**b. Value-added tax**

According to the PRC value-added tax temporary regulations ("VAT Regulations"), the Group is subject to output value-added tax ("VAT") ("output VAT") which is calculated at 17% of the sales of tangible goods. The Group pays VAT on its purchases of raw material and auxiliary materials ("input VAT") which is deducted against output VAT in arriving at the net VAT amount payable to the PRC Government. In addition, the Group accrues and pays city construction tax ("CCT") and educational surcharge ("ES") based on 7% and 3% of net VAT amount payable, respectively.

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

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### c. 消費稅

於二零零一年五月前, 根據國家稅務局有關規定, 啤酒銷售全部需按銷售噸數提繳每噸220元之消費稅。於二零零一年五月, 中國財政部、國家稅務總局頒布《關於調整酒類產品消費稅政策的通知(財稅[2001]84號)》規定每噸啤酒出廠價格(含包裝物及包裝物押金)在3,000元以上的, 單位消費稅額為每噸250元。其它啤酒之銷售, 仍按原定每噸220元繳納消費稅。

### c. Consumption tax

Prior to May 2001, pursuant to the SAT's regulations, consumption tax of RMB220 per ton is charged on the sale of beer. In May, 2001, the Ministry of Finance of the PRC and the SAT issued the "Notice for changes in consumption tax for alcoholic products"(Caishui [2001] No.84), which states that for beer with an ex-factory price (including packaging material and its deposits) above RMB3,000 per ton, the consumption tax is RMB250 per ton. For all the other beers sold below that price, the consumption tax remains at RMB220 per ton.

## 5. 附屬公司及聯營公司情況

## 5. INFORMATION ON SUBSIDIARIES AND ASSOCIATED COMPANIES

a. 於二零零一年十二月三十一日, 本公司的主要附屬公司資料如下:

a. As at 31st December, 2001, particulars of the principal subsidiaries of the Company are as follows:

(i) 二零零一年度以前已成立 / 收購的附屬公司

(i) Subsidiaries established/acquired before 2001.

附屬公司名稱 Name of subsidiaries	注册及主要 經營地點 Place of establishment and principal operation	注册資本 Registered capital	本公司 所佔權益比例 (%) Equity interest held by the Company (%)		主要業務 Principal activities
			直接持有 Directly held	間接持有 Indirectly held	
青島啤酒(珠海)有限公司 Tsingtao Brewery (Zhuhai) Company Limited	中國珠海 Zhuhai, the PRC	人民幣 60,000,000 RMB 60,000,000	-	72.83%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒(三水)有限公司 Tsingtao Brewery (Sanshui) Company Limited	中國三水 Sanshui, the PRC	人民幣 41,335,505 RMB 41,335,505	-	71.25%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒(郴州)有限公司 Tsingtao Brewery (Chenzhou) Company Limited	中國郴州 Chenzhou, the PRC	人民幣 70,003,056 RMB 70,003,056	-	84.36%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer

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

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			直接持有	間接持有	
			Equity interest held by the Company (%)		
			Directly held	Indirectly held	
青島啤酒(黃石)有限公司 Tsingtao Brewery (Huangshi) Company Limited	中國黃石 Huangshi, the PRC	人民幣 5,000,000 RMB 5,000,000	-	90.25%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒(應城)有限公司 Tsingtao Brewery (Yingcheng) Company Limited	中國應城 Yingcheng, the PRC	人民幣 5,000,000 RMB 5,000,000	-	90.25%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
深圳青島啤酒朝日有限公司 Shenzhen Tsingtao Beer Asahi Company Limited	中國深圳 Shenzhen, the PRC	美元 30,000,000 USD 30,000,000	51%	-	生產及銷售啤酒 Manufacturing and trading of beer
深圳市青島啤酒銷售有限公司 Shenzhen Tsingtao Brewery Sales Company Limited	中國深圳 Shenzhen, the PRC	人民幣 20,000,000 RMB 20,000,000	95%	-	國內啤酒貿易 Domestic trading of beer
青島啤酒華東控股有限公司 Tsingtao Brewery Huadong Holding Company Limited	中國上海 Shanghai, the PRC	人民幣 100,000,000 RMB 100,000,000	95%	-	控股公司 Investment holding
青島啤酒華東上海銷售有限公司 Tsingtao Brewery Huadong Shanghai Sales Company Limited	中國上海 Shanghai, the PRC	人民幣 3,000,000 RMB 3,000,000	-	94.53%	國內啤酒貿易 Domestic trading of beer
青島啤酒華東南京銷售有限公司 Tsingtao Brewery Huadong Nanjing Sales Company Limited	中國南京 Nanjing, the PRC	人民幣 1,000,000 RMB 1,000,000	-	93.88%	國內啤酒貿易 Domestic trading of beer
青島啤酒上海有限公司 Tsingtao Brewery (Shanghai) Company Limited	中國上海 Shanghai, the PRC	人民幣 50,000,000 RMB 50,000,000	-	90.25%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒(蕪湖)有限公司 Tsingtao Brewery (Wuhu) Company Limited	中國蕪湖 Wuhu, the PRC	人民幣 20,000,000 RMB 20,000,000	-	85.50%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒(馬鞍山)有限公司 Tsingtao Brewery (Maanshan) Company Limited	中國馬鞍山 Maanshan, the PRC	人民幣 5,000,000 RMB 5,000,000	-	91.25%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer

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			直接持有 Directly held	間接持有 Indirectly held	
上海青島啤酒經銷有限公司 Shanghai Tsingtao Brewery Sales Company Limited	中國上海 Shanghai, the PRC	人民幣 1,000,000 RMB 1,000,000	35%	-	國內啤酒貿易 Domestic trading of beer
青島啤酒上海松江有限公司 Tsingtao Brewery Shanghai Songjiang Company Limited	中國上海 Shanghai, the PRC	美元 36,640,000 USD 36,640,000	75%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（壽光）有限公司 Tsingtao Brewery (Shouguang) Company Limited	中國壽光 Shouguang, the PRC	人民幣 60,606,060 RMB 60,606,060	99%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（濰坊）有限公司 Tsingtao Brewery (Weifang) Company Limited	中國濰坊 Weifang, the PRC	人民幣 5,000,000 RMB 5,000,000	70%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（安丘）有限公司 Tsingtao Brewery (Anqiu) Company Limited	中國安丘 Anqiu, the PRC	人民幣 5,000,000 RMB 5,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒第三有限公司 Tsingtao Brewery No. 3 Company Limited	中國平度 Pingdu, the PRC	人民幣 10,000,000 RMB 10,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（徐州）有限公司 Tsingtao Brewery (Xuzhou) Company Limited	中國沛縣 Peixian, the PRC	人民幣 10,000,000 RMB 10,000,000	60%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（徐州彭城）有限公司 Tsingtao Brewery (Xuzhou Pengcheng) Company Limited	中國彭城 Pengcheng, the PRC	人民幣 5,000,000 RMB 5,000,000	90%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（薛城）有限公司 Tsingtao Brewery (Xuecheng) Company Limited	中國薛城 Xuecheng, the PRC	人民幣 10,000,000 RMB 10,000,000	70%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（滕州）有限公司 Tsingtao Brewery (Tengzhou) Company Limited	中國滕州 Tengzhou, the PRC	人民幣 15,000,000 RMB 15,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer