

財務報表附注（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)

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 (%)		主要業務 Principal activities
			直接持有	間接持有	
			Equity interest held by the Company (%)		
			Directly held	Indirectly held	
青島啤酒（台兒莊）麥芽有限公司 Tsingtao Brewery (Taierzhuang) Malt Company Limited	中國台兒莊 the PRC	人民幣 500,000 RMB 500,000	-	87.50%	國內麥芽製造及貿易 Manufacturing and domestic trading of malt
青島啤酒（廊坊）有限公司 Tsingtao Brewery (Langfang) Company Limited	中國北京 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
青島啤酒西安有限責任公司 Tsingtao Brewery Xian Company Limited	中國西安 the PRC	人民幣 222,200,000 RMB 222,200,000	76.10%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒渭南有限責任公司 Tsingtao Brewery Weinan Company Limited	中國西安 the PRC	人民幣 50,000,000 RMB 50,000,000	28%	54.79%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（鞍山）有限公司 Tsingtao Brewery (Anshan) Company Limited	中國遼寧 the PRC	人民幣 50,000,000 RMB 50,000,000	60%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（興凱湖）有限公司 Tsingtao Brewery (Xingkaihu) Company Limited	中國遼西 the PRC	人民幣 20,000,000 RMB 20,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（密山）有限公司 Tsingtao Brewery (Mishan) Company Limited	中國黑龍江 the PRC	人民幣 20,000,000 RMB 20,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（哈爾濱）有限公司 Tsingtao Brewery (Haerbin) Company Limited	中國哈爾濱 the PRC	人民幣 22,000,000 RMB 22,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（蓬萊）有限公司 Tsingtao Brewery (Penglai) Company Limited	中國蓬萊 the PRC	人民幣 12,500,000 RMB 12,500,000	80%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（榮城）有限公司 Tsingtao Brewery (Rongcheng) Company Limited	中國榮城 the PRC	人民幣 20,000,000 RMB 20,000,000	70%	-	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)

(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)

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 (%)		主要業務 Principal activities
			直接持有	間接持有	
			Equity interest held by the Company (%)		
			Directly held	Indirectly held	
青島啤酒集團進出口有限公司 Tsingtao Brewery Import/ Export Company Limited	中國青島 Qingdao, the PRC	人民幣 5,000,000 RMB 5,000,000	95%	-	進出口啤酒貿易 Import/Export trading of beer
青島啤酒集團銷售有限公司 Tsingtao Brewery Group Sales Company Limited	中國青島 Qingdao, the PRC	人民幣 5,000,000 RMB 5,000,000	95%	-	國內啤酒貿易 Domestic trading of beer
青島啤酒（第五）有限公司 Tsingtao Brewery (No. 5) Company Limited	中國青島 Qingdao, the PRC	人民幣 3,000,000 RMB 3,000,000	93.79%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒開發有限公司 Tsingtao Brewery Kai Fa Company Limited	中國青島 Qingdao, the PRC	人民幣 1,320,000 RMB 1,320,000	100%	-	國內啤酒貿易 Domestic trading of beer
青島啤酒（平原）有限公司 Tsingtao Brewery (Pingyuan) Company Limited	中國平原 Pingyuan, 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（日照）有限公司 Tsingtao Brewery (Rizhao) Company Limited	中國日照 Rizhao, 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（荷澤）有限公司 Tsingtao Brewery (Heze) Company Limited	中國荷澤 Heze, the PRC	人民幣 10,000,000 RMB 10,000,000	90%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（武漢）有限公司 Tsingtao Brewery (Wuhan) Company Limited	中國武漢 Wuhan, the PRC	人民幣 1,000,000 RMB 1,000,000	51%	44.22%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（重慶）有限公司 Tsingtao Brewery (Chongqing) Company Limited	中國重慶 Chongqing, the PRC	人民幣 7,000,000 RMB 7,000,000	95%	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒（台州）有限公司 Tsingtao Brewery (Taizhou) Company Limited	中國浙江 Zhejiang, 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

財務報表附注（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)

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 (%)		主要業務 Principal activities	
			直接持有	間接持有		
			Equity interest held by the Company (%)			
			Directly held	Indirectly held		
青島啤酒（香港）貿易有限公司 Tsingtao Brewery (Hong Kong) Trading Company Limited	香港 Hong Kong	港幣 HKD	500,000	100%	-	香港啤酒貿易 Trading of Tsingtao beer in Hong Kong
江蘇青島啤酒營銷有限公司 Jiangsu Tsingtao Brewery Sales Company Limited	中國江蘇 Jiangsu, the PRC	人民幣 RMB	2,000,000	90%	-	國內啤酒貿易 Domestic trading of beer

(i) 於二零零一年十二月三十一日止年度, 本集團以不同方式收購 / 兼併下述從事啤酒生產的企業 (“被收購企業”)。收購及兼併的程序包括本集團通過接收被收購企業某些啤酒生產資產、承擔被收購企業部份流動及長期負債、接收及安置被收購企業在冊職工及支付現金代價, 並於當地成立新附屬公司。部份通過收購 / 兼併成立的新附屬公司能享受當地政府給予的各項財政優惠政策。

本年度財務報告與上年度財務報告相比, 合併範圍增加源自下列主要新收購 / 兼併的附屬公司:

- 於二零零零年八月, 本公司與ASIMCO第八投資公司 (“ASIMCO VIII”) 簽定股權轉讓合同, 由本公司出資12,500,000美元購買由ASIMCO VIII持有北京三環亞太啤酒有限公司 (“北京三環公司”) 的54%股權。此股權轉讓已於二零零一年三月獲有關政府部門批准。

(ii) During the year ended 31st December, 2001, the Group had acquired/ established new beer production enterprises under various arrangements. In these acquisitions/establishments, the Group established new subsidiaries with consideration in the form of taking over existing beer production assets; assumption of current and long-term loans; taking over of the employees of the acquired companies, and cash payment. Various financial incentives were also granted by the local municipal governments to certain of those newly acquired/established subsidiaries.

Comparing with the financial statements of prior years, the scope of consolidation has increased as a result of the following acquisitions / establishment of new subsidiaries:

- In August 2000, the Company reached an equity transfer agreement with ASIMCO The Eighth Investment Company ("ASIMCO VIII"). Pursuant to the agreement, the Company paid USD12,500,000 to acquire a 54% equity interest in Beijing Three Ring Asia Pacific Beer Company Limited ("Beijing Three Ring") owned by ASIMCO VIII. The equity transfer was approved by the relevant government authorities in March 2001.

財務報表附注（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)

- 於二零零零年八月，本公司與 ASIMCO 第一投資公司（“ASIMCO I”）及青島啤酒香港貿易有限公司（“青島香港公司”），簽定股權轉讓合同，由本公司與青島香港公司分別出資6,010,000美元及3,990,000美元購買由ASIMCO I持有北京亞洲雙合盛五星啤酒有限公司的37.64%及25%股權。上述股權轉讓已於二零零一年三月獲有關政府部門批准。
- In August 2000, the Company reached an equity transfer agreement with ASIMCO The First Investment Company ("ASIMCO I") and Tsingtao Brewery (Hong Kong) Trading Company Limited ("HK Company"). Pursuant to the agreement, the Company and HK Company were to contribute USD6,010,000 and USD3,990,000 respectively to acquire a 37.64% and 25% equity interest in Beijing Asia Shuang He Sheng Five Star Beer Company Limited owned by ASIMCO I. The equity transfer was approved by the relevant government authorities in March 2001.
- 於二零零一年六月，本公司與福建酒廠（新加坡）私人有限公司（“福建酒廠”）簽定股權轉讓合同，由本公司出資85,000,000元購買由福建酒廠持有51%股權的第一家（福建）啤酒有限公司，並改名為青島啤酒（福州）有限公司。
- In June 2001, the Company entered into an equity transfer agreement with Fujian Brewery (Singapore) Private Company Limited ("Fujian Brewery"). Pursuant to the agreement, the Company paid RMB85,000,000 to acquire a 51% equity interest in Di Yi Jia (Fujian) Brewery Company ("Fujian Company"). The name of Fujian Company was changed to Tsingtao Brewery (Fuzhou) Company Limited ("Fuzhou Company").
- 於二零零一年十一月，本公司與香港富利運投資有限公司（“富利運”）簽定股權轉讓協議。根據該協議，本公司以現金5,000,000元及轉移本公司賬上約23,000,000元的其它應收款換取隨州市啤酒廠之90%股權，並改名為青島啤酒（隨州）有限公司。
- In November 2001, the Company entered into an equity transfer agreement with Hong Kong Fu Li Yun Investment Company Limited ("Fu Li Yun"). Pursuant to the agreement, the Company paid a cash consideration of RMB5,000,000 and transferred the entitlement of certain "other receivable" balances of the Company at a net book value of RMB23,000,000 in exchange for a 90% equity interest in Suizhou Brewery Company Limited, the name of which was changed Tsingtao Brewery (Suizhou) Company Limited.
- 於二零零一年十一月，本公司與富利運簽定另一股權轉讓協議。根據該協議，轉移本公司以現金4,000,000元及轉移本公司賬上約27,000,000元的其它應收款換取天門啤酒廠之90%股權，並改名為青島啤酒（天門）有限公司。
- In November 2001, the Company entered into an equity transfer agreement with Fu Li Yun. Pursuant to the agreement, the Company paid a cash consideration of RMB4,000,000 and transferred the entitlement of certain "other receivable" balances of the Company at a net book value of RMB 27,000,000 in exchange of a 90% equity interest in Tianmen Brewery Company Limited, the name of which was subsequently changed to Tsingtao Brewery (Tianmen) Company Limited.
- 於二零零一年十一月本公司與青島啤酒集團有限公司分別出資190,000,000元及10,000,000元成立深圳市青島啤酒華南投資有限公司。本公司占該投資95%的權益。
- In November 2001, the Company and Tsingtao Brewery Group Company Limited jointly established Shenzhen Tsingtao Brewery Huanan Holding Company Limited ("Tsingtao Huanan Holding") with cash contributions of RMB190,000,000 and RMB10,000,000 respectively. The Company holds a 95% equity interest in the subsidiary.