

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)

採用權益法核算的股權投資明細如下： The details of equity investments accounted for by the equity method are as follows:

附屬公司 Name of investees	初始投資 Initial investment	追加投資 Additional investment	2000 年末 實際投資 2000 Actual investment	本期權益 增減 Change in equity for the period	本期股息 Dividend for the period	累計權益 增減 Cumulative changes in equity	2001 年末 實際投資 2001 Actual investment
深圳市青島啤酒華南 投資有限公司 Shenzhen Tsingtao Brewery Huanan Holding Company Limited	190,000,000	-	-	189,998,791	-	189,998,791	189,998,791
青島啤酒西安有限公司 Tsingtao Brewery Xian Company Limited	116,600,560	63,287,554	224,861,129	39,690,123	(11,568,000)	73,095,138	252,983,252
青島啤酒上海鬆江有限公司 Tsingtao Brewery Shanghai Songjiang Company Limited	153,750,000	-	153,747,106	529,447	-	526,552	154,276,553
深圳青島啤酒朝日有限公司 Shenzhen Tsingtao Beer Asahi Company Limited	126,746,680	-	121,439,165	32,297,426	(13,770,000)	13,219,911	139,966,591
北京三環亞太啤酒有限公司 Beijing Three Ring Asia Pacific Beer Company Limited	86,847,125	-	-	67,561,383	-	67,561,383	67,561,383
青島啤酒華東控股有限公司 Tsingtao Brewery Huadong Holding Company Limited	95,000,000	-	92,973,840	(3,122,461)	-	(5,148,621)	89,851,379
青島啤酒（福州）有限公司 Tsingtao Brewery (Fuzhou) Company Limited	85,000,000	-	-	83,380,942	-	83,380,942	83,380,942
青啤哈爾濱公司 Tsingtao Brewery (Haerbin) Company Limited	20,900,000	58,000,000	20,520,990	44,092,259	-	(14,286,751)	64,613,249
青島啤酒（榮城）有限公司 Tsingtao Brewery (Rongcheng) Company Limited	14,000,000	51,103,434	63,143,371	(7,668,467)	-	(9,628,530)	55,474,904
青島啤酒（壽光）有限公司 Tsingtao Brewery (Shouguang) Company Limited	60,000,000	-	60,705,636	(9,222,584)	-	(8,516,948)	51,483,052

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附屬公司 Name of investees	初始投資 Initial investment	追加投資 Additional investment	2000 年末 實際投資 2000 Actual investment	本期權益 增減 Change in equity for the period	本期股息 Dividend for the period	累計權益 增減 Cumulative changes in equity	2001 年末 實際投資 2001 Actual investment
北京五星青島啤酒有限公司 Beijing Five Star Tsingtao Beer Company Limited	26,116,856	-	-	19,029,039	-	19,029,039	19,029,039
其它 Others	92,520,192	348,349,902	416,796,145	20,374,691	(600,000)	(392,263,238)	436,570,836
合計 Total	1,067,481,413	520,740,890	1,154,187,382	476,940,589	(25,938,000)	16,967,668	1,605,189,971

本集團及本公司的主要投資差異如下： The details of investment differences are as follows:

附屬公司 Name of Investees	形成原因 Reason	初始金額 Initial investment	期初金額 Beginning investment	本期攤銷 Current year amortisation	期末金額 Unamortised balance
青島啤酒上海松江有限公司 Tsingtao Brewery Shanghai Songjiang Company Limited	收購 Acquisitions	(133,483,335)	(133,483,335)	14,553,360	(118,929,975)
北京五星青島啤酒有限公司 Beijing Five Star Tsingtao Beer Company Limited	收購 Acquisitions	(54,539,713)	-	3,635,981	(50,903,732)
北京三環亞太啤酒有限公司 Beijing Three Ring Asia Pacific Beer Company Limited	收購 Acquisitions	49,285,564	-	(3,285,704)	45,999,860
青島啤酒(福州)有限公司 Tsingtao Brewery (Fuzhou) Company Limited	收購 Acquisitions	40,755,768	-	(1,358,526)	39,397,243
其它 Others	收購 Acquisitions	(85,506,329)	(30,629,872)	10,464,009	(52,851,690)
公司合計 Company Total		(183,488,045)	(164,113,207)	24,009,120	(137,288,294)
集團內間接控股附屬公司 Indirectly held subsidiaries by the Group		(68,869,807)	(64,860,003)	5,853,184	(58,871,142)
集團合計 Group Total		(252,357,852)	(228,973,210)	29,862,304	(196,159,436)

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本集團及本公司的投資差額均按十年以直綫法攤銷。

The investment difference of the Group and the Company are amortised over 10 years.

23. 長期債權投資

23. LONG-TERM DEBT INVESTMENTS

a. 集團

a. Group

債券種類 Type	面值 Face value	購入金額 Purchase price	累計溢價		年末餘額 Balance as at year end	年初餘額 Balance as at beginning of year	年利率 Annual interest rate	到期日 Maturity date	本期利息 Current year interest income	累計利息 Accumulated interest income
			攤銷 Accumulated amortisation of premium	攤銷 Amortisation of premium						
國庫券 Government Bonds	32,703,000	40,001,088	(4,802,642)		35,198,446	36,181,015	8.56%	2004年12月 December 2004	2,799,120	11,196,480

b. 公司

b. Company

債券種類 Type	面值 Face value	購入金額 Purchase price	累計溢價		年末餘額 Balance as at year end	年初餘額 Balance as at beginning of year	年利率 Annual interest rate	到期日 Maturity date	本期利息 Current year interest income	累計利息 Accumulated interest income
			攤銷 Accumulated amortisation of premium	攤銷 Amortisation of premium						
國庫券 Government Bonds	32,700,000	39,998,088	(4,802,642)		35,195,446	36,027,262	8.56%	2004年12月 December 2004	2,799,120	11,196,480

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

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24. 固定資產

24. FIXED ASSETS

固定資產項目的變動如下：

The movements of fixed assets are as follows:

a. 集團

a. Group

		2001				2000
		房屋建築物	機器設備	運輸設備	總計	總計
		Buildings	Plant and machinery	Motor vehicles	Total	Total
成本	Cost					
年初數	Beginning of year	2,048,580,247	3,606,037,805	359,674,251	6,014,292,303	4,151,483,212
兼併附屬公 司之影響	Effect of acquisitions of subsidiaries	351,774,924	815,584,744	29,508,759	1,196,868,427	1,349,632,231
在建工程轉入	Transfer in from Construction- in-progress("CIP")	175,348,347	523,793,848	7,094,092	706,236,287	418,770,422
內部調撥	Reclassification	(15,511,718)	19,591,266	(4,079,548)	-	-
本年添置	Additions	92,567,522	216,514,832	93,454,263	402,536,617	172,362,620
本年轉讓及報廢	Disposals	(199,932,367)	(315,138,591)	(20,019,311)	(535,090,269)	(77,956,182)
年末數	End of year	2,452,826,955	4,866,383,904	465,632,506	7,784,843,365	6,014,292,303
累計折舊	Accumulated depreciation					
年初數	Beginning of year	421,684,626	1,417,310,426	98,859,237	1,937,854,289	1,311,710,413
兼併附屬公司 之影響	Effect of acquisitions of subsidiaries	68,570,350	234,510,103	12,308,130	315,388,583	423,098,185
內部調撥	Reclassification	(166,747)	4,586,795	(4,420,048)	-	-
本年計提	Charge for the year	89,851,858	365,025,504	54,754,895	509,632,257	248,553,338
轉讓及報廢后剔除	Write-back on disposal	(45,799,640)	(137,445,507)	(11,377,729)	(194,622,876)	(45,507,647)
年末數	End of year	534,140,447	1,883,987,321	150,124,485	2,568,252,253	1,937,854,289
資產減值	Impairment loss	29,311,544	28,094,402	578,629	57,984,575	-
賬面淨值	Net book value					
年末數	End of year	1,889,374,964	2,954,302,181	314,929,392	5,158,606,537	4,076,438,014
年初數	Beginning of year	1,626,895,621	2,188,727,379	260,815,014	4,076,438,014	2,839,772,799

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

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本年度本集團固定資產淨值的增加主要是源自新收購 / 成立的附屬公司及本年度已完工的在建工程。

The increase in net book value of fixed assets of the Group in the current year was mainly due to acquisitions/establishment of new subsidiaries and completion of construction-in-progress.

本年度本集團固定資產減值準備的增加主要源自新收購 / 成立的附屬公司。

The increase in impairment loss of fixed assets in current year was mainly to new subsidiaries acquired/established during the year.

於二零零一年十二月三十一日, 在本集團的固定資產中, 有賬上淨值合計共約 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作為借款的抵押。

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 certain loans of the Group.

b. 公司

b. Company

		2001				2000
		房屋建築物 Buildings	機器設備 Plant and machinery	運輸設備 Motor vehicles	總計 Total	總計 Total
成本	Cost					
年初數	Beginning of year	690,306,107	1,153,078,611	186,695,983	2,030,080,701	1,888,033,794
在建工程轉入	Transfer in from Construction-in-progress("CIP")	23,596,975	16,045,295	105,944	39,748,214	97,880,846
內部調撥	Reclassification	(15,511,718)	19,591,266	(4,079,548)	-	-
本年添置	Additions	16,131,812	5,224,220	119,711,988	141,068,020	53,060,000
本年轉讓及報廢	Disposals	(153,599,250)	(17,258,979)	(91,528,675)	(262,386,904)	(8,893,939)
年末數	End of year	560,923,926	1,176,680,413	210,905,692	1,948,510,031	2,030,080,701
累計折舊	Accumulated depreciation					
年初數	Beginning of year	127,985,761	609,672,268	54,738,782	792,396,811	685,449,760
內部調撥	Reclassification	(166,747)	4,586,795	(4,420,048)	-	-
本年計提	Charge for the year	15,745,844	75,195,339	42,072,562	133,013,745	112,148,231
轉讓及報廢后剔除	Write-back on disposal	(9,259,060)	(7,994,238)	(22,168,176)	(39,421,474)	(5,201,180)
年末數	End of year	134,305,798	681,460,164	70,223,120	885,989,082	792,396,811
資產減值	Impairment loss	-	-	-	-	-
賬面淨值	Net book value					
年末數	End of year	426,618,128	495,220,249	140,682,572	1,062,520,949	1,237,683,890
年初數	Beginning of year	562,320,346	543,406,343	131,957,201	1,237,683,890	1,202,584,034

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

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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。

In the 2000, the Company entered into agreements with various employees to sell to the employees the existing 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. Subsequently, 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.

25. 在建工程

25.CONSTRUCTION-IN-PROGRESS

工程名稱 Construction works	年初數 Beginning of year	兼併附屬公司之		轉入固定資產 Transfer to fixed assets	本年轉出 Transfer out	年末數 End of year	資金來源 Source of Financing
		影響 Effect of acquisitions of subsidiaries	本年增加 Additions				
一廠生產綫改造 Plant 1 production line improvement	17,872,063	-	6,371,708	(376,493)	-	23,867,278	內部資金 Internally generated fund
二廠生產綫改造 Plant 2 production line improvement	13,175,439	-	2,380,617	(8,199,668)	-	7,356,388	內部資金 Internally generated fund
四廠生產綫改造 Plant 4 production line improvement	1,890,000	-	23,701,672	(25,591,672)	-	-	內部資金 Internally generated fund
新廠房建造 New factory plant	52,456,079	-	-	-	-	52,456,079	內部資金 Internally generated fund
麥芽廠生產綫改造 Malt factory production line improvement	1,794,631	-	8,860,568	(5,223,553)	-	5,431,646	內部資金 Internally generated fund
其它 Others	1,061,618	-	25,060,505	(356,828)	(24,099,727)	1,665,568	內部資金 Internally generated fund
公司合計 Company total	88,249,830	-	66,375,070	(39,748,214)	(24,099,727)	90,776,959	

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工程名稱 Construction works	年初數 Beginning of year	兼併附屬公司之		本年增加 Additions	轉入固定資產 Transfer to fixed assets	本年轉出 Transfer out	年末數 End of year	資金來源 Source of Financing
		影響 Effect of acquisitions of subsidiaries						
西安公司生產綫改造 Xian Company production line improvement	4,486,586	-	16,131,848	(16,132,866)	-	4,485,568	內部資金 Internally generated fund	
興凱湖公司生產綫改造 Xingkaihu Company production line improvement	1,237,926	-	9,865,329	(2,254,229)	(774,936)	8,074,090	內部資金 Internally generated fund	
榮城公司生產綫改造 Rongcheng Company production line improvement	18,665,890	-	6,801,883	(25,467,773)	-	-	內部資金 Internally generated fund	
薛城公司生產綫改造 Xuecheng Company production line improvement	73,197,990	-	12,217,087	(84,843,340)	-	571,737	內部資金 Internally generated fund	
安丘公司生產綫改造 Anqiu Company production line improvement	629,510	-	3,254,813	(3,884,323)	-	-	內部資金 Internally generated fund	
黃石公司生產綫改造 Huangshi Company production line improvement	19,400,751	-	10,784,063	(30,044,864)	-	139,950	銀行借款 Bank loans	
三水公司生產綫改造 Sanshui Company production line improvement	27,242,628	-	67,923,799	(88,916,664)	-	6,249,763	募集資金 Share-issuance	
菏澤公司生產綫改造 Heze Company production line improvement	2,660,611	-	15,525,523	(17,861,936)	-	324,198	內部資金 Internally generated fund	
馬鞍山公司生產綫改造 Maanshan Company production line improvement	2,333,327	-	53,545,834	(37,013,876)	(18,865,285)	-	募集資金 Share-issuance	

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工程名稱 Construction works	年初數 Beginning of year	兼併附屬公司之		轉入固定資產 Transfer to fixed assets	本年轉出 Transfer out	年末數 End of year	資金來源 Source of Financing
		影響 Effect of acquisitions of subsidiaries	本年增加 Additions				
應城公司生產綫改造 Yingcheng Company production line	8,871,765	-	13,680,629	(16,103,418)	(1,507,376)	4,941,600	銀行貸款及內部資金 Bank loans and internally generated fund
滕州公司生產綫改造 Tengzhou Company production line improvement	12,919,151	-	11,256,487	(19,710,085)	(131,237)	4,334,316	內部資金 Internally generated fund
珠海公司生產綫改造 Zhuhai Company production line improvement	19,397,818	-	55,698,025	(75,095,843)	-	-	募集資金 Share issuance
第五公司生產綫改造 No. 5 Company production line improvement	7,247,340	-	3,816,442	(460,620)	(151,644)	10,451,518	內部資金 Internally generated fund
蓬萊公司生產綫改造 Penglai Company production line improvement	2,635,722	-	18,311,529	(4,647,269)	(1,656,547)	14,643,435	內部資金 Internally generated fund
郴州公司生產綫改造 Chenzhou Company production line improvement	10,912,069	-	78,070,684	(88,485,938)	-	496,815	銀行借款 Bank loans
濰坊公司生產綫改造 Weifang Company production line improvement	2,277,610	-	3,434,788	(5,277,074)	(435,324)	-	內部資金 Internally generated fund
彭城公司生產綫改造 Xuzhou Pengcheng Company production line improvement	8,002,662	-	5,955,242	(13,957,904)	-	-	內部資金 Internally generated fund
渭南公司生產綫改造 Weinan Company production line improvement	3,624,941	-	3,920,317	(4,739,109)	-	2,806,149	內部資金 Internally generated fund