

## 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)

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						
重慶公司生產綫改造 Chongqing Company production line improvement	5,188,561	-		4,481,517	(4,907,638)	(300)	4,762,140	內部資金 Internally generated fund
密山公司生產綫改造 Mishan Company production line improvement	4,281,724	-		7,203,462	(11,430,520)	(54,666)	-	內部資金 Internally generated fund
鞍山公司生產綫改造 Anshan Company production line improvement	879,106	-		11,244,748	(8,280,749)	-	3,843,105	內部資金 Internally generated fund
壽光公司生產綫改造 Shouguang Company production line improvement	-	-		7,752,113	(3,975,962)	(2,618,780)	1,157,371	銀行借款 Bank loans
北京三環公司生產綫改造 Beijing Three Ring Company production line improvement	-	1,747,974		24,483,730	(25,420,332)	(511,360)	300,012	內部資金 Internally generated fund
北京五星公司生產綫改造 Beijing Five Star Company production line improvement	-	782,271		3,958,936	(460,471)	(314,203)	3,966,533	內部資金 Internally generated fund
上海松江公司生產綫改造 Shanghai Songjiang Company production line improvement	-	-		38,374,840	(2,491,620)	-	35,883,220	內部資金 Internally generated fund
南京公司生產綫改造 Nanjing Company production line improvement	-	-		5,811,702	-	(502,633)	5,309,069	內部資金 Internally generated fund
深圳朝日公司生綫改造 Shenzhen Asahi Company production line improvement	-	-		13,464,959	(13,464,959)	-	-	內部資金 Internally generated fund
其它附屬公司生產綫改造 Other subsidiaries production line improvement	11,856,886	823,119		59,158,024	(61,158,691)	(2,372,297)	8,307,041	內部資金 Internally generated fund
集團合計 Group total	336,200,404	3,353,364		632,503,423	(706,236,287)	(53,996,315)	211,824,589	

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本年度在建工程大幅增加主要是本集團為擴展生產能力所新增的生產設備在建工程及新收購之附屬公司在建的設施。

The increase in construction-in-progress in the current year was mainly due to acquisitions/ establishment of new subsidiaries as well as production line expansion projects undertaken to enhance production capacity.

用於購建在建工程直接有關的專項借款成本予以資本化。本集團本年度借款成本資本化利率為免息至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 eligible for capitalisation as part of the costs of these assets range from 0% to 6.44% per annum (2000 : from 0% to 7.31% per annum). During the year, the Company capitalised approximately RMB3,847,000 (2000 : RMB6,656,000) of interest costs.

### 26. 無形資產

### 26. INTANGIBLE ASSETS

#### a. 集團

#### a. Group

項目 Items	初始金額 Original cost	年初數 Beginning of year	兼併附屬公 司之影響 Transfer-in from acquisitions of subsidiaries	本年增加 Additions	本年攤銷 Amortisation	本年轉出 Disposal	年末數 End of year	剩餘攤銷 期限 Remaining years of amortisation
商標 Trademarks	103,345,726	84,477,264	-	-	(2,583,635)	-	81,893,629	5-32年 5 - 32years
土地使用權 Land use rights	616,954,728	373,175,113	184,629,352	42,506,562	(17,420,554)	(11,300,000)	571,590,473	42-49年 42 - 49 years
專有技術 Technology know-how	18,629,100	15,834,736	-	-	(455,577)	-	15,379,159	7.5年 7.5 years
其它 Others	19,004,417	10,849,442	4,087,515	2,747,724	(2,512,424)	-	15,172,257	10年 10 years
合計 Total	757,933,971	484,336,555	188,716,867	45,254,286	(22,972,190)	(11,300,000)	684,035,518	

本年度集團無形資產的增加主要是源自新收購/ 成立的附屬公司。

The increase in intangible assets was mainly due to the acquisitions/ establishment of new subsidiaries.

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### b. 公司

### b. Company

項目 Items	初始金額 Original cost	年初數 Beginning of year	本年增加 Additions	本年攤銷 Amortisation	本年轉出 Disposal	年末數 End of year	剩餘攤銷 期限 Remaining years of amortisation
商標 Trademarks	100,000,000	81,250,028	-	(2,499,997)	-	78,750,031	32年 32 years
土地使用權 Land use rights	87,975,035	74,890,312	-	(1,759,498)	-	73,130,814	42年 42 years
其它 Others	3,334,168	1,647,001	1,649,000	(217,850)	-	3,078,151	1-10年 1 - 10 years
合計 Total	191,309,203	157,787,341	1,649,000	(4,477,345)	-	154,958,996	

#### (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。

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

#### (ii) 土地使用權

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 元如在未来兩年內出售須以原價售予原出售方。

#### (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 determined based on a valuation approved by the State-Owned Assets Administration Bureau of the PRC. Amortisation of the trademark is provided for on a straight-line basis to write off the revalued amount of the trademark over its estimated useful life of 40 years.

Other trademarks were acquired during acquisitions of certain subsidiaries and are amortised over their estimated useful lives ranging from 5 to 10 years.

#### (ii) Land use rights

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

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(iii) 專有技術

(iii) Technology know-how

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。此專有技術按照附屬公司及各股東議定之金額入賬，並按照其預計經濟利益，估計為10年的有效期內以直線法作出分期攤銷。

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

### 27. 長期待攤費用

### 27. LONG-TERM DEFERRED ASSETS

#### a. 集團

#### a. Group

項目 Items	原始金額 Original cost	年末累計 年未累計 攤銷 Accumulated amortisation		年初數 Beginning of year	兼併附屬公 司之轉入 Transfer-in from acquisitions of new subsidiaries	本年增加 Additions	本年攤銷 Amortisation	年末數 End of year	剩餘攤銷 期限 Remaining years of amortisation
上海公司改造費用 Shanghai Company technological upgrade costs	3,622,789	3,622,789	2,683,060		-	300,000	(2,983,060)	-	-
應城公司改造費用 Yingcheng Company technological upgrade costs	2,248,887	698,488	1,833,330		-	200,117	(483,048)	1,550,399	3年 3 years
安丘公司大廈使用權 Anqiu Company building usage rights	1,570,681	471,813	1,099,425		-	45,102	(45,659)	1,098,868	5年 5 years
西安公司綠化費用 Xian Company greening costs	10,804,764	9,510,626	781,667	187,282	462,718	(137,529)		1,294,138	5年 5 years
公司本部廣告費用 Headquarter advertising costs	2,975,000	150,000	-	-	2,975,000	(150,000)		2,825,000	9年 9 years
其它 Others	4,385,687	2,639,584	1,466,430	116,496	2,352,709	(2,189,532)		1,746,103	2-5年 2-5 years
合計 Total	25,607,808	17,093,300	7,863,912	303,778	6,335,646	(5,988,828)		8,514,508	

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### b. 公司

### b. Company

項目 Item	原始金額 Original cost	年末累計 攤銷 Accumulated amortisation		年初數 Beginning of year	兼併附屬公 司之影響 Transfer-in from acquisitions of new subsidiaries			本年增加 Additions	本年攤銷 Amortisation	年末數 End of year	剩餘攤銷 期限 Remaining years of amortisation
公司本部廣告費用 Headquarter advertising costs	2,975,000	150,000	-	-	-	2,975,000	(150,000)	2,825,000	9年 9 years		

### 28. 借款

### 28. LOANS

本集團及本公司借款利率均按中國人民銀行的有關規定計算。

Loans of the Group and the Company mainly include bank loans bearing interest at rates determined by the People's Bank of China.

#### a. 短期借款及一年內到期的長期銀行借款

#### a. Short-term loans and current portion of long-term bank loans

借款類別 Types		集團 Group		公司 Company	
		2001	2000	2001	2000
抵押借款 Secured loans		124,900,000	14,000,000	-	-
擔保借款 Guaranteed loans		1,865,005,666	1,821,696,557	530,000,000	813,715,877
信用借款 Loans on credit		626,161,129	223,550,000	591,438,358	184,500,000
合計 Total		2,616,066,795	2,059,246,557	1,121,438,358	998,215,877
短期借款 Short-term loans		2,496,232,770	1,979,367,680	1,085,500,000	975,500,000
一年內到期的 Current portion of 長期銀行借款 long-term bank loans		119,834,025	79,878,877	35,938,358	22,715,877
合計 Total		2,616,066,795	2,059,246,557	1,121,438,358	998,215,877

於二零零一年十二月三十一日, 本集團有合共20,000,000元的已到期未償還短期銀行借款。有關借款的附屬公司正辦理展期事宜。

As of 31st December, 2001, the Group had RMB20,000,000 overdue short-term loans and the related subsidiaries are in the process of renewing such loans.

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### b. 長期銀行借款及長期應付款

### b. Long-term bank loans and long-term payables

貸款年限 Loan terms	集團 Group				公司 Company			
	銀行借款 Bank loans			長期應付 款餘額 Other long term payables	銀行借款 Bank loans			長期應付 款餘額 Other long term payables
	外幣餘額 Foreign currency balances	折算匯率 Exchange rate	折合人民 幣餘額 RMB equiva- lents		外幣餘額 Foreign currency balances	折算匯率 Exchange rate	折合人民 幣餘額 RMB equiva- lents	
一至兩年內到期 Maturity within one to two years								
- 日元 - Yen	119,520,000	0.0630	7,530,358	-	119,520,000	0.0630	7,530,358	-
- 丹麥克朗 - Denmark Francs	400,000	0.9837	393,480	-				-
- 比利時法郎 - Belgium Francs	6,398,619	0.1813	1,160,070	-				-
- 人民幣 - RMB			61,232,226	24,491,171			21,633,999	667,134
二至三年內到期 Maturity within two to three years								
- 日元 - Yen	59,760,000	0.0630	3,765,179	-	59,760,000	0.0630	3,765,179	-
- 丹麥克朗 - Denmark Francs	400,000	0.9837	393,480	-				-
- 比利時法郎 - Belgium Francs	6,398,619	0.1813	1,160,070	-				-
- 人民幣 - RMB			57,178,000	2,185,500			14,890,000	-
三至五年內到期 Maturity within three to five years								
- 丹麥克朗 - Denmark Francs	800,000	0.9837	786,960	-				-
- 比利時法郎 - Belgium Francs	12,797,238	0.1813	2,320,139	-				-
- 人民幣 - RMB			48,088,000	29,824,699			18,800,000	-

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貸款年限 Loan terms	集團 Group				公司 Company			
	銀行借款 Bank loans			長期應付 款餘額 Other long term payables	銀行借款 Bank loans			長期應付 款餘額 Other long term payables
	外幣餘額 Foreign currency balances	折算匯率 Exchange rate	折合人民 幣餘額 RMB equiva- lents		外幣餘額 Foreign currency balances	折算匯率 Exchange rate	折合人民 幣餘額 RMB equiva- lents	
五年外到期 Maturity over five years								
- 丹麥克朗 - Denmark Francs	5,800,000	0.9837	5,705,460	-				-
- 比利時法郎 - Belgium Francs	67,001,190	0.1813	12,147,316	-				-
- 人民幣 - RMB			1,487,694	-				-
合計 Total			203,348,432	56,501,370			66,619,536	667,134

本年度本集團增加之長期借款主要是用於新投資項目及繳付擴建新工程之費用。

The increase in short term bank loans in the current year was mainly due to additional loans raised for capital expenditure of subsidiaries to enhance their production capacities.

c. 本集團及本公司之借款中分別有約 185,993,000 元 (二零零零年: 241,265,000 元) 及 83,732,000 元 (二零零零年: 97,790,000 元) 的借款是於附屬公司作出債務重組或兼併時得到免息優惠。年末借款餘額之年利率為免息至 7.61% (二零零零年: 免息至 8.19%)。

c. Pursuant to the debt restructuring agreements or acquisition agreements of the relevant subsidiaries, interest on the Group's and the Company's loans of approximately RMB185,993,000 (2000 : RMB241,265,000) and RMB83,732,000 (2000 : RMB97,790,000) respectively were waived. The remaining loans bear interest at rates ranging from 0% to 7.61% per annum (2000 : 0% to 8.19% per annum).