

## 6. 員工成本(包括董事薪津)

## 6. Staff costs (including directors' emoluments)

		2002	2001
		人民幣千元	人民幣千元
		RMB'000	RMB'000
薪酬工資	Wages and salaries	443,159	276,497
社會保障成本	Social security costs	46,657	22,207
退休成本 - 界定供款計劃	Pension costs - defined contribution plans	52,165	46,145
員工醫療福利	Staff employment medical benefits	2,699	1,191
合計	Total	544,680	346,040

## 7. 董事、監事會成員及五位支薪最高人士之薪津

## 7. Emoluments of directors, supervisory committee members and the five highest paid individuals

## 董事薪津

## Directors' emoluments

		2002	2001
		人民幣千元	人民幣千元
		RMB'000	RMB'000
非執行董事	Non-executive directors		
- 董事袍金	- Directors' fees	-	-
- 其它	- Other emoluments	-	-
執行董事	Executive directors		
- 董事袍金	- Directors' fees	-	-
- 薪金、津貼及非現金利益	- Salaries, allowances and benefits-in-kind	353	207
- 與表現有關之花紅	- Performance related bonuses	-	-
- 退休金供款	- Retirement fund contributions	25	22
- 退職之補償	- Compensation paid for loss of office	-	-
合計	Total	378	229

## 賬目附注(續)

## Notes To The Accounts (Cont'd)

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

## 管理人員薪津

## Management's emoluments

五位支薪最高人士(包括董事及僱員)之酬金分析如下:

Details of emoluments paid to the five highest paid individuals (including directors and employees) are as follows:

		2002 人民幣千元 RMB'000	2001 人民幣千元 RMB'000
薪金、津貼及非現金利益	Salaries, allowances and benefits-in-kind	698	442
與表現有關之花紅	Performance related bonuses	-	-
退休金供款	Retirement fund contributions	30	36
退職之補償	Compensation paid for loss of office	-	-
合計	Total	728	478

## 監事會成員薪津

## Supervisory committee members' emoluments

五名現任及前任監事會成員之薪津總額如下:

The emoluments of the five existing and former committee members are as follows:

		2002 人民幣千元 RMB'000	2001 人民幣千元 RMB'000
薪金、津貼及非現金利益	Salaries, allowances and benefits-in-kind	178	154
與表現有關之花紅	Performance related bonuses	-	-
退休金供款	Retirement fund contributions	24	22
退職之補償	Compensation paid for loss of office	-	-
合計	Total	202	176

在最高薪酬的五名人士中並無任何人(二零零一年:二)為本公司董事,其薪酬已列示於上表。截至二零零二年十二月三十一日止年度,給董事及五名最高薪酬的人士(包括董事、監事及僱員)每人的酬金均少於人民幣1,060,000元(折合港幣1,000,000元)(二零零一年:相同)。此外並無董事放棄或答應放棄任何薪津(二零零一年:無)。於本財政期間,本集團並無對薪金最高的五位僱員(包括董事、監事及僱員)給予酬金作為加入本集團之獎勵或退職之補償(二零零一年:無)。所有非執行董事並沒有收取任何薪津(二零零一年:無)。

Out of the five highest paid individuals, none (2001: two) are directors of the Company, whose emoluments have been included in the disclosures above. For the year ended 31st December 2002, emoluments of each of the directors and the five highest paid individuals (including directors, supervisory committee members and employees) were less than RMB1,060,000 (equivalent to HK1,000,000) (2001: same) and no (2001: no) director has waived or agreed to waive any emoluments. During the year, no (2001: no) emoluments were paid to the five highest paid individuals (including directors, supervisory committee members and employees) as an inducement to join the Company or as compensation for loss of office. No (2001: no) emoluments were paid to non-executive directors.

## 8. 財務費用

## 8. Finance costs

		2002	2001
		人民幣千元	人民幣千元
		RMB'000	RMB'000
須於五年內全數償還的銀行借款及透支的利息支出	Interest on bank loans and overdrafts wholly repayable within five years	147,479	140,036
減: 於在建工程資本化之利息支出	Less: amounts capitalised in construction-in-progress	(818)	(3,847)
合計	Total	146,661	136,189

本年度借款資本化年利率為3.95%至5.72%(二零零一年:2.01%至6.44%)。

The capitalisation rate applied to funds borrowed generally and used for the development of the construction in progress project is between 3.95% to 5.72% (2001: 2.01% to 6.44%) per annum.

## 9. 稅項

## 9. Taxation

## (a) 所得稅

## (a) Profits tax

		2002 人民幣千元 RMB'000	2001 人民幣千元 RMB'000
香港利得稅(i)	Hong Kong profits tax (i)	916	851
中國企業所得稅(ii)	PRC Enterprise Income Tax (“EIT”) (ii)	106,026	64,427
遞延稅項確認(iii)	Deferred taxation recognised(iii)	-	(2,386)
遞延稅款資產撥回(iii)	Write-back of deferred tax assets (iii)	2,975	-
		109,917	62,892

## (i) 香港利得稅

## (i) Hong Kong profits tax

香港利得稅乃根據本年度估計應課溢利按16%(二零零一年:16%)之稅率作出準備。

Hong Kong profits tax has been provided at the rate of 16 % (2001: 16%) on the estimated assessable profit for the year.

## (ii) 中國企業所得稅

## (ii) PRC Enterprise Income Tax

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份計算，所有可以享受到的免稅優惠已考慮在內。

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

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有特別說明之前，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。

In accordance with an approval document dated 18th April 1994 issued by the State Administration for Taxation (“SAT”) of the PRC, net profit earned by the Company is subject to EIT 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 a confirmation from the Qingdao Ministry of Finance on 23rd March 1997, stating that this preferential tax treatment would not be terminated until further notice.

青島啤酒(三水)有限公司(“三水公司”)、青島啤酒(郴州)有限公司(“郴州公司”)及深圳青島啤酒朝日有限公司(“深青啤”)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免三減半繳交所得稅。抵銷累計稅損後，本年為深青啤第二個獲利年度及三水公司第三個獲利年度，郴州公司則尚未獲利。

深圳市青島啤酒銷售有限公司(“深銷售”)享受經抵銷累計稅損後，由首個獲利年度起計首年豁免及兩年減半繳交所得稅。本年度為深銷售抵銷累計稅損後第二個獲利年度。

青島啤酒(珠海)有限公司及青島啤酒(廈門)有限公司因分別於珠海及廈門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。

三水公司因被確認為外商投資企業並在三水地區經營，按有關稅務條例以24%計算應課所得稅。

本集團內其它於中國成立及營運的控股子公司的應納稅所得額按33%計算應課所得稅。

(iii) 遞延稅項資產確認及撥回

本公司所得稅費用的會計處理方法採用納稅影響會計法下的債務法核算，對時間性差異按現行適用的稅率調整期末累計的所得稅影響金額。

Tsingtao Brewery (Sanshui) Company Limited (“Sanshui Company”), Tsingtao Brewery (Chenzhou) Company Limited (“Chenzhou Company”) and Shenzhen Tsingtao Beer Asahi Company Limited (“Shenzhen Company”) 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. The current year was the second profitable year for Shenzhen Company and the third profitable year for Sanshui Company, after offsetting prior years' tax losses. Chenzhou Company was still in a loss position, after offsetting prior years' tax losses.

Shenzhen Tsingtao Brewery Sales Company Limited (“Shenzhen Sales Company”) is exempted from EIT for the first year starting from the first year of profitable operations after offsetting prior year tax losses, followed by a 50% reduction for the next two years. Current year was the second profitable year for Shenzhen Sales Company.

Tsingtao Brewery (Zhuhai) Company Limited and Tsingtao Brewery (Xiamen) Co., Ltd. were established in the Zhuhai and Xiamen Special Economic Zones, respectively where they conduct their operations. Accordingly, they are subject to EIT at a reduced rate of 15%.

Sanshui Company, which was approved as a foreign invested enterprise and it operates in Sanshui, is subject to EIT at a rate of 24%.

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.

(iii) Deferred tax assets

Deferred taxation is provided under the liability method at the current taxation rate in respect of timing differences between profit as computed for taxation purposes and profit as stated in the accounts to the extent that it is probable that a liability or asset will crystallise in the foreseeable future.