

其它商標是於收購控股子公司時取得，並按照其收購時的價值入賬，並按其估計之使用年限由5至10年不等攤銷。這些無形資產的成本以收購時的公允值入賬。

(i) 專有技術

專有技術是於控股子公司重組時，由少數股東投入該控股子公司作成資本投資。此專有技術按該控股子公司各股東議定之金額入賬，並按照其預計經濟利益，估計為10年的估計經濟效益流入期以直線法作出分期攤銷。這些無形資產的成本以收購時的公允值入帳。

本公司董事會認為無形資產之公允價值不低於二零零二年十二月三十一日本公司及本集團之賬面淨值。

17. 長期投資淨額

Other trademarks were acquired as a result of acquisitions of certain subsidiaries. They are amortised over their estimated useful lives ranging from 5 to 10 years. The cost of these intangible assets were determined based on their fair value at the respective dates of acquisition.

(ii) Technology know-how

Technology know-how was injected by a minority shareholder of a subsidiary into that subsidiary during its reorganisation. 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.

In the opinion of the Company's directors, the underlying values of intangible assets as at 31st December 2002 were not less than their carrying values in the books of the Company and of the Group as at that date.

17. Long-term investments, net

		集團		公司	
		Group		Company	
		2002	2001	2002	2001
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
持有至到期上市證券(a)	Listed Held-to-maturity securities (a)	34,366	35,198	34,363	35,195
非上市股份投資證券(b)	Unlisted Investment securities (b)	20,797	21,883	19,846	20,111
合計	Total	55,163	57,081	54,209	55,306

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

(a) 持有至到期的上市證券

(a) Listed Held-to-maturity securities

		集團		公司	
		Group		Company	
		2002	2001	2002	2001
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
國庫券成本	Government bonds, at cost	40,001	40,001	39,998	39,998
減：累計溢價攤銷	Less: Accumulated amortisation of premium	(5,635)	(4,803)	(5,635)	(4,803)
		34,366	35,198	34,363	35,195

截至二零零二年十二月三十一日，本集團及本公司所持之國庫券之市值約為人民幣35,000,000元。

As at 31st December 2002, the market value of the government bonds held by the Group and the Company amounted to approximately RMB35,000,000.

(b) 投資證券

(b) Unlisted investment securities

		集團		公司	
		Group		Company	
		2002	2001	2002	2001
		人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000
非上市股份成本	Unlisted investments, at cost	20,797	21,883	19,846	20,111

於二零零二年十二月三十一日，本公司董事會認為上述長期投資的公允價值不低於本公司及本集團的賬面淨值。

In the opinion of the Company's directors, the underlying values of long-term investments as at 31st December 2002 were not less than the carrying amounts of such investments in the books of the Company and of the Group as at that date.

18. 投資於控股子公司

18. Investment in subsidiaries

		公司	
		Company	
		2002	2001
		人民幣千元	人民幣千元
		RMB'000	RMB'000
非上市股份投資成本	Unlisted investments, at cost	1,611,622	1,588,222

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)

(i) 於二零零二年十二月三十一日，應收控股子公司暫借款/借款均無擔保，不計利息，亦無固定還款期。

(ii) 截至二零零二年十二月三十一日，本公司透過一所中國銀行以委托貸款形式提供貸款予控股子公司。

(iii) 於二零零二年十二月三十一日或本年度內任何時間，各控股子公司均無任何未償還之借貸資本。

(iv) 於二零零二年十二月三十一日本公司董事會認為於控股子公司之投資公允價值不低於本公司之賬面淨值。

(a) 於二零零二年十二月三十一日，本公司的主要控股子公司資料如下：

(i) Amounts due from subsidiaries as at 31st December 2002 is unsecured, non-interest bearing and have no fixed repayment terms.

(ii) The Company had arranged advances and loans to subsidiaries through entrustment loan arrangement made with a bank in the PRC during the year ended 31st December 2002.

(iii) None of the subsidiaries had any loan capital outstanding at 31st December 2002 or at any time during the year.

(iv) In the opinion of the Company's board of directors, the underlying values of the investment in subsidiaries as at 31st December 2002 were not less than the carrying value of such investments in the books of the Company as at that date.

(a) As at 31st December 2002, particulars of the principal subsidiaries of the Company are as follows:

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)

(i) 二零零二年一月一日或以前已成立 / (i) Subsidiaries established/acquired before 1st January 2002

收購的控股子公司

控股子公司名稱 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 RMB	1,000,000	-	93.88%	國內啤酒貿易 Domestic trading of beer
深圳市青島啤酒華南投資有限公司 Tsingtao Brewery Huanan Holding Company Limited	中國深圳 Shenzhen, the PRC	人民幣 RMB	200,000,000	95%	-	控股公司 Investment holding
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 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 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 RMB	70,000,000	-	84.36%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
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 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 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 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 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 RMB	100,000,000	95%	-	控股公司 Investment holding

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)

控股子公司名稱 Name of subsidiaries	註冊及主要 經營地點 Place of establishment and principal operation	註冊資本 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 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 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 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 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 RMB	5,000,000	-	90.25%	國內啤酒生產及銷售 Manufacturing and domestic trading of beer
青島啤酒上海松江有限公司 Tsingtao Brewery Shanghai Songjiang Company Limited	中國上海 Shanghai, the PRC	美元 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 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 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 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 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 RMB	39,336,899	66%(b)(ii)	-	國內啤酒生產及銷售 Manufacturing and domestic trading of beer