

(按照中國會計準則編制) (Prepared in accordance with PRC accounting standards)

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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。

其它商標是於收購控股子公司時取得，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。

本集團定期檢查各無形資產預計的未來經濟獲利能力。當有證據表明無形資產已經發生減值時，對預計可收回金額低於其賬面價值的部份計提減值準備。

(n) 長期待攤費用

長期待攤費用包括固定資產大修理支出、租入固定資產的改良支出及已經支出但攤銷期限在1年以上(不含1年)的其它待攤費用，按實際發生額記入長期待攤費用核算。

租入固定資產改良支出是指對採用經營租賃租入的固定資產所實際發生的改良支出，在租賃期與租賃資產尚可使用年限兩者孰短的期限內平均攤銷；其它長期待攤費用在其受益期內採用直線法平均攤銷。

籌建期間發生的費用，在公司開始生產經營的當月起一次性計入損益。

如長期待攤的費用項目不能使以後會計期間受益的，尚未攤銷的該項目的攤餘價值予以全部轉入當期損益。

Trademarks mainly represent the "TSINGTAO BEER" trademark injected by the founding shareholder into the Company on 16th June 1993 as capital injection. The recorded value of the trademark was determined based on a valuation amount 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 5-10 years.

The Group regularly reviews the estimated future economic benefits of each intangible asset items. When evidence indicates that the value of any intangible asset has been impaired, a provision for impairment losses is made for the excess of carrying amount over its recoverable amount.

(n) Long-term deferred expenses

Long-term deferred expenses represent improvement and maintenance expenditures on fixed assets and upgrading expenditures on leased fixed assets, and other deferred expenses with amortisation period of over 1 year (not including 1 year), and are recognised when incur.

Expenditures on improvement of fixed assets under operating leases are actual repair expenditure incurred and evenly amortised over the shorter of the lease period and the remaining useful lives of the leased assets; other long-term deferred expenses are evenly amortised over the estimated beneficial period using straight-line method.

Expenses incurred during the period of plant construction and planning are charged as expenses in the month of production commenced.

When long-term deferred expenses cannot generate probable future economic benefits, the unamortised portion is charged into the profit and loss account as an expense in current period.

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(o) 預計負債

當與或有事項相關的義務很可能導致經濟利益流出企業、而須由企業承擔的金額能夠可靠地計量時予以確認有關負債。

確認的預計負債金額是清償該負債所需支出的最佳估計數。確認的負債所需支出的全部或部份預期由第三方或其它方補償的，則補償金額在基本確定能收到時，以不超過所確認負債的賬面價值的金額作為資產單獨確認。

(p) 收入確認的方法

收入基於以下方法確認：

(1) 主營業務收入

主營業務收入系指產品銷售收入。

產品銷售是於將產品所有權上的主要風險和報酬已轉移給購貨方，且不再對該產品實施繼續管理和控制，與交易相關的經濟利益很可能流入本集團，同時與銷售該產品有關的收入和成本能夠可靠地計量時，確認收入的實現。

銷售折讓在實際發生時沖減當期收入。

(2) 利息收入

利息收入按銀行或其它金融機構使用本集團現金的時間和適用利率計算確定。

(o) Contingent liabilities

An obligation arising from contingency is recognised as a liability when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of obligation can be measure reliably.

The amounts of the contingent liabilities are recognised based on the best estimate of the required payment. When all or part of the obligation is reimbursed by the third parties or other parties, this reimbursement is recognised as an asset when it is probable of receipt to the extent of the related liability recognised.

(p) Revenue recognition

Revenue is recognised on the following bases:

(1) Turnover

Turnover represents revenue from sale of goods.

Provided it is probable that the economic benefits associated with a transaction will flow to the Group and the revenue and costs, if applicable, can be measured reliably, sale of goods is recognised when the significant risks and rewards of ownership of goods have been transferred to the customers and when the Group does not exert rights of management and control over the goods.

Sales discounts are set off against revenue in the current period.

(2) Interest income

Interest income from bank deposits and other financial institutions is recognised on a time proportion basis on the principal outstanding and at the rate applicable.

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(q) 所得稅的會計處理

本集團所得稅是根據會計報表所列示的稅前利潤，調整不須繳納稅金或不可扣除的各項收支項目，並考慮所有的稅賦優惠後按適用稅率計算。

本集團的所得稅的會計處理方法採用納稅影響會計法下的債務方法核算，按於本期發生的時間性差異和規定的所得稅率計算遞延稅款。遞延稅款以債務法核算，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。

對遞延稅款資產，除對其中將於近期轉回時有足夠的應納稅所得可以抵減時予以確認外，其餘的均在發生當期視同永久性差異處理。

(r) 利潤分配

本公司稅後利潤的分配和股利的支付，由本公司董事會提出方案，報股東大會審議通過。

本公司繳納所得稅後之淨利潤按下列順序分配：

i. 彌補虧損；

ii. 提取本年淨利潤的10%作為法定盈餘公積金；

iii. 提取本年淨利潤的10%作為公益金；

iv. 提取任意盈餘公積金；

v. 支付股利。

(q) Taxation

The Group provides for enterprise income tax on the basis of its profit before tax for financial reporting purposes, adjusted for income and expenses items which are not assessable or deductible and all the available tax benefits, at the applicable tax rates.

Enterprise income tax are accounted for using the tax liability method. Deferred taxation is computed based on the timing differences between the profit as computed for taxation purposes and profit as stated in the accounts in the current period using the current taxation rate. Deferred taxation is provided for using the liability method. Temporary timing difference is provided at the prevailing tax rates and adjusted.

A deferred tax asset is not recognised unless the related benefits are expected to crystallise in the foreseeable future. Others are treated as permanent timing differences during the period incurred.

(r) Profit appropriations

The Company's profit appropriations and dividend distribution schemes are proposed by the board of directors and are submitted to the shareholders' general meeting for approval.

Net profit of the Company is to be appropriated in the following sequence:

(1) set off against prior years' losses;

(2) transfer to statutory surplus reserves at 10% of current year net profit;

(3) transfer to public welfare fund at 10% of current year net profit;

(4) transfer to discretionary surplus reserves; and

(5) distribution of dividends.