

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

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## 19. 存貨

## 19. Inventories

		集團		公司	
		Group		Company	
		2002	2001	2002	2001
原材料	Raw materials	365,491,380	321,315,782	121,295,647	122,859,388
包裝物	Packaging materials	327,321,179	273,489,937	16,487,293	35,595,635
低值易耗品及 輔助材料	Low-value consumables and auxiliary materials	264,275,257	231,658,774	35,280,800	37,383,850
委托加工物資	Materials on consignment	9,868,109	10,496,384	885,844	-
在產品	Work-in-progress	127,162,892	119,888,669	34,838,876	35,887,641
產成品	Finished goods	154,335,103	131,721,488	61,668,876	38,424,872
		1,248,453,920	1,088,571,034	270,457,336	270,151,386
存貨跌價準備	Provision for diminution in value of inventories	(24,646,812)	(44,009,292)	(1,022,238)	(2,692,543)
		1,223,807,108	1,044,561,742	269,435,098	267,458,843
存貨跌價準備		年初數	本年增加	本年冲銷 / 轉回	年末數
Provision for diminution in value of inventories value of inventories		Beginning of year	Addition	Write off/ write back	End of year
集團	Group				
原材料	Raw materials	19,673,101	429,878	(8,888,624)	11,214,355
產成品	Finished goods	21,667,611	518,638	(12,748,907)	9,437,342
其它	Others	2,668,580	3,030,951	(1,704,416)	3,995,115
合計	Total	44,009,292	3,979,467	(23,341,947)	24,646,812
		年初數	本年增加	本年冲銷 / 轉回	年末數
		Beginning of year	Addition	Write off/ write back	End of year
公司	Company				
原材料	Raw materials	1,022,238	-	-	1,022,238
產成品	Finished goods	1,670,305	-	(1,670,305)	-
其它	Others	-	-	-	-
合計	Total	2,692,543	-	(1,670,305)	1,022,238

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由於存貨遭受損毀、全部或部分陳舊過時或銷售價格低於成本等原因，使存貨成本高於可變現淨值的，按可變現淨值低於存貨成本部份提取存貨跌價準備。可變現淨值按正常經營過程中，以估計售價減去估計完工成本及銷售所必須的估計費用後的價值計提。本年度沖銷/轉回金額主要為沖銷以前年度已計提的存貨跌價準備。

Provision for inventory diminution in value of inventories is made based on the excess of original costs of inventories over their net realisable value when inventories are damaged, become wholly or partially obsolete, or their selling prices are lower than their costs. Net realisable value is the estimated selling price in the ordinary course of business, less the costs of completion and selling expenses. During the year, the amount of inventories write off/write back mainly represented the write off of provision for diminution in value of inventories made in prior years.

## 20. 待攤費用

## 20. Deferred expenses

集團

Group

	年初數 Beginning of year	本年增加 Addition	本年攤銷 Amortisation for the year	年末數 End of year	年末結存原因 Reasons for balance remained at year end
保險費 Insurance	2,980,026	16,889,499	14,120,228	5,749,297	尚未攤銷完畢 Not yet fully amortised
廣告費 Advertising	647,046	24,725,703	21,830,443	3,542,306	尚未攤銷完畢 Not yet fully amortised
房屋租賃費 Rental	1,147,532	2,119,901	2,747,181	520,252	尚未攤銷完畢 Not yet fully amortised
維修費 Repairs and maintenance	2,129,469	2,591,678	2,933,116	1,788,031	尚未攤銷完畢 Not yet fully amortised
其它 Others	1,718,690	24,531,038	24,100,589	2,149,139	尚未攤銷完畢 Not yet fully amortised
合計 Total	8,622,763	70,857,819	65,731,557	13,749,025	

## 會計報表附注(續)

## Notes to the Financial Statements (Cont'd)

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公司	Company				
	年初數	本年增加	本年攤銷	年末數	年末結存原因
	Beginning of year	Addition	Amortisation for the year	End of year	Reasons for balance remained at year end
保險費	986,245	8,917,327	6,424,114	3,479,458	尚未攤銷完畢
Insurance					Not yet fully amortised
廣告費	-	13,491,170	13,491,170	-	尚未攤銷完畢
Advertising					Not yet fully amortised
房屋租賃費	966,261	443,907	1,259,069	151,099	尚未攤銷完畢
Rental					Not yet fully amortised
其它	278,092	7,454,923	7,733,015	-	尚未攤銷完畢
Others					Not yet fully amortised
合計	2,230,598	30,307,327	28,907,368	3,630,557	
Total					

## 21. 長期股權投資

## 21. Long-term equity investments

	集團		公司	
	Group		Company	
	2002	2001	2002	2001
長期股權投資				
Long-term equity investments				
投資於控股子公司(附注(i))	-	-	1,542,425,835	1,605,189,971
Investments in subsidiaries (i)				
投資於聯營公司(附注(ii))	28,452,992	33,743,830	5,319,518	5,739,707
Investments in associates (ii)				
其它股權投資(附注(iii))	25,711,604	26,646,229	17,969,562	17,969,561
Other equity investments (iii)				
長期投資減值準備	(4,061,918)	(3,906,918)	-	-
Provision for impairments of long-term investments				
小計	50,102,678	56,483,141	1,565,714,915	1,628,899,239
Subtotal				
股權投資差額(附注(iv))	(170,260,358)	(196,159,436)	(118,247,244)	(137,288,294)
Investment differences (iv)				
合計	(120,157,680)	(139,676,295)	1,447,467,671	1,491,610,945
Total				

# 會計報表附注(續)

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(i) 本公司採用權益法核算的股權投資明細如下：

(i) The details of equity investments of the Company accounted for by equity methods are as follows:

控股子公司 Name of investees	起止期限 Initial year and cessation year	初始投資 Initial investment	追加投資 Additional investment	2001年末 實際投資 2001 Actual investment	本年 權益增減 Change in equity for the year	本年 收取股息 Dividend received for the year	累計 權益增減 Cumulative changes in equity	2002年末 實際投資 2002 Actual investment
青島啤酒西安有限責任公司 Tsingtao Brewery Xian Company Limited	1996 - 2001	116,600,560	63,287,554	252,983,252	49,798,518	(86,775,439)	36,118,217	216,006,331
深圳青島啤酒華南投資有限公司 Shenzhen Tsingtao Brewery Huanan Holding Company Limited	2001	190,000,000	-	189,998,791	33,780,037	(44,650,000)	(10,871,172)	179,128,828
青島啤酒上海松江有限公司 Tsingtao Brewery Shanghai Songjiang Company Limited	2000	153,750,000	-	154,276,552	2,016,213	-	2,542,765	156,292,765
深圳青島啤酒朝日有限公司 Shenzhen Tsingtao Beer Asahi Company Limited	1997 - 1999	126,746,680	-	139,966,591	35,196,173	(40,290,000)	8,126,084	134,872,764
青島啤酒(福州)有限公司 Tsingtao Brewery (Fuzhou) Company Limited	2001	85,000,000	-	83,380,942	(4,936,990)	-	(6,556,048)	78,443,952
深圳青島啤酒銷售有限公司 Shenzhen Tsingtao Brewery Sales Company Limited	1999	19,000,000	-	40,409,073	54,906,364	(19,000,000)	57,315,437	76,315,437
北京三環亞太啤酒有限公司 Beijing Three Rings Asia Pacific Beer Company Limited	2001	86,847,125	-	67,561,383	151,193	-	(19,134,549)	67,712,576
青島啤酒(哈爾濱)有限公司 Tsingtao Brewery (Haerbin) Company Limited	2000	20,900,000	58,000,000	64,613,249	(8,391,236)	-	(22,677,987)	56,222,013
青島啤酒(第五)有限公司 Tsingtao Brewery (No.5) Company Limited	2000	37,625,391	-	39,723,355	17,497,610	-	19,595,574	57,220,965
青島啤酒(濰州)有限公司 Tsingtao Brewery (Luzhou) Company Limited	2001	61,110,000	-	57,232,237	(8,597,260)	-	(12,475,023)	48,634,977
其它 Others	1993 - 2002	178,467,423	414,287,418	515,044,546	(43,469,319)	-	(121,179,614)	471,575,227
合計 Total		1,076,047,179	535,574,972	1,605,189,971	127,951,303	(190,715,439)	(69,196,316)	1,542,425,835

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本集團及本公司的投資變現並不存在重大限制。

There are no material restrictions on realisation of investments held by the Group and the Company.

(i) 本集團及本公司的主要的聯營公司股權投資如下:

(ii) The Group's and the Company's main investments in associates are as follows:

聯營公司 Name of investees		年初數 Beginning of year	本年股權減少 Decrease in equity during the year	本年權益增減 Equity pick up in current year	年末數 End of year
青島啤酒(揚州) 有限公司	Tsingtao Brewery (Yangzhou) Company Limited	170,610	-	(170,610)	-
加拿大青華公司	Canada Qinghua Company	2,077,625	-	-	2,077,625
其它	Others	3,491,472	(231,400)	(18,179)	3,241,893
公司合計	Company total	5,739,707	(231,400)	(188,789)	5,319,518
青島啤酒朝日飲 料有限公司	Tsingtao Asahi Beverage Company Limited	28,002,077	-	(4,870,649)	23,131,428
其它	Others	2,046	-	-	2,046
集團合計	Group total	33,743,830	(231,400)	(5,059,438)	28,452,992

(iii) 其它股權投資

(iii) Other equity investments

被投資公司名稱 Name of investees	投資金額 Investment sum	佔被投資公司 註冊資本比例 Proportion of registered capital held by the Company	
上海國際名酒發展 公司	Shanghai International Ming Jiu Development Corporation	7,000,000	17.5%
天津聯營公司	Tianjin Lianying Corporation	4,884,300	60%
青島瀛瀟俱樂部	Tsingtao Yingxiao Club	3,985,261	25%
其它	Others	2,100,001	
公司合計	Company total	17,969,562	
廣西北海房地產	Guangxi Bei Hai Real Estate	3,610,000	15%
其它	Others	4,132,042	
集團合計	Group total	25,711,604	

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(iv) 本集團及本公司的主要股權投資差額如下：  
(iv) The details of investment differences are as follows:

控股子公司 Name of Investees	形成原因 Reason	初始金額 Initial investment	年初金額 Beginning of year	本年增加 Addition	本年攤銷 Amortisation	年末金額 End of year
青島啤酒上海松江有限公司 Tsingtao Brewery Shanghai Songjiang Company Limited	收購 Acquisitions	(133,483,335)	(118,929,975)	-	13,348,334	(105,581,641)
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)	(50,903,732)	-	5,453,971	(45,449,761)
北京三環亞太啤酒有限公司 Beijing Three Rings Asia Pacific Beer Company Limited	收購 Acquisitions	49,285,564	45,999,860	-	(4,928,557)	41,071,303
青島啤酒(福州)有限公司 Tsingtao Brewery (Fuzhou) Company Limited	收購 Acquisitions	40,755,768	39,397,243	-	(4,075,577)	35,321,666
其它 Others	收購 Acquisitions	(84,810,564)	(52,851,690)	695,765	8,547,114	(43,608,811)
公司合計 Company total		(182,792,280)	(137,288,294)	695,765	18,345,285	(118,247,244)
集團內間接控股子公司 Indirectly held subsidiaries by the Group		(68,869,807)	(58,871,142)	-	6,858,028	(52,013,114)
集團合計 Group Total		(251,662,087)	(196,159,436)	695,765	25,203,313	(170,260,358)

本集團及本公司的股權投資差額均以直  
綫法按十年攤銷。

The investment differences of the Group and the Company are amortized  
over a period of 10 years using straight line method.