

補充資料 Supplementary Informations

(按中國會計準則編製) (Prepared in accordance with PRC GAAP)



普華永道中天會計師事務所

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關於會計報表補充資料的審計報告

普華永道中天特審字(2004)第128號

青島啤酒股份有限公司全體股東：

我們接受委託，依據中國註冊會計師獨立審計準則審計了載於第一百四十八頁至第二百四十頁青島啤酒股份有限公司(以下簡稱「貴公司」)的二零零三年度會計報表，並於二零零四年四月一日以普華永道中天(2004)1475號簽發了無保留意見審計報告。根據中國證券監督管理委員會發佈的《公開發行證券的公司資訊披露編報規則第15號—財務報告的一般規定》第四章有關補充資料的規定，貴公司編製了後附的二零零三年度會計報表補充資料。對於後附的二零零三年度會計報表補充資料所載的資料，我們已在審計二零零三年度會計報表過程中給予了適當關注。

我們認為，後附二零零三年度會計報表補充資料在整體上與經審計的二零零三年度會計報表的相關內容，在所有重大方面是一致的。

普華永道中天會計師事務所有限公司

許麗周
註冊會計師

孔昱
註冊會計師

二零零四年四月一日

AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION PROVIDED BY MANAGEMENT

PricewaterhouseCoopers Zhong Tian Shen Zi (2004) No. 128

To the shareholders of Tsingtao Brewery Company Limited,

We have audited the enclosed financial statements from page 148 to page 240 of Tsingtao Brewery Company Limited (the Company) as at 31st December, 2003. Unqualified audit opinion on these financial statements signed under PricewaterhouseCoopers Zhong Tian Shen Zi (2004) No. 1475 has also been issued on 1st April, 2004. In accordance with the requirements of "Regulations on information disclosures of publicly listed companies No. 15 — general requirements of financial statements section 4 regarding supplementary information" issued by the China Securities Regulatory Commission, the Company prepared the enclosed supplementary information. We have paid attention to information disclosed in the supplementary information during our audit of financial statements.

In our opinion, the information disclosed in the supplementary information, in all material aspects, present information fairly and consistently with those information disclosed in the financial statements.

PricewaterhouseCoopers Zhong Tian CPAs Co., Ltd.

Certified Public Accountant
Liuzhou Xu

Certified Public Accountant
Yu Kong

1st April, 2004

補充資料 (續)

Supplementary Informations (Continued)

(按中國會計準則編製) (Prepared in accordance with PRC GAAP)

二零零三年度 (未經審計) For the year ended 31st December, 2003 (Unaudited)

(1) 淨資產收益率和每股收益指標

截至二零零三年十二月三十一日

(1) RETURN ON EQUITY AND EARNINGS PER SHARE INDEX

For the year ended 31st December, 2003

截至十二月 三十一日止年度	For the year ended 31st December	集團 Group				公司 Company			
		淨資產收益率 Return on Equity		每股收益 Earnings Per Share		淨資產收益率 Return on Equity		每股收益 Earnings Per Share	
		全面攤薄 Fully Diluted	加權平均 Weighted Average	全面攤薄 Fully Diluted	加權平均 Weighted Average	全面攤薄 Fully Diluted	加權平均 Weighted Average	全面攤薄 Fully Diluted	加權平均 Weighted Average
二零零三年	2003								
主營業務利潤	Gross profit	67.95%	72.07%	2.2526	2.3295	25.20%	26.68%	0.8420	0.8707
營業利潤	Operating profit	11.65%	12.36%	0.3863	0.3995	7.96%	8.43%	0.2660	0.2751
淨利潤	Net profit	7.22%	7.66%	0.2395	0.2477	6.93%	7.33%	0.2314	0.2393
扣除非經常性損 益後的淨利潤	Net profit before extraordinary items	6.29%	6.67%	0.2085	0.2156	6.97%	7.38%	0.2329	0.2408
二零零二年	2002								
主營業務利潤	Gross profit	67.66%	69.20%	2.1633	2.1633	25.03%	25.57%	0.8094	0.8094
營業利潤	Operating profit	10.17%	10.40%	0.3252	0.3252	8.54%	8.72%	0.2760	0.2760
淨利潤	Net profit	7.21%	7.38%	0.2307	0.2307	6.90%	7.05%	0.2233	0.2233
扣除非經常性 損益後的淨利潤	Net profit before extraordinary items	5.73%	5.86%	0.1832	0.1832	7.05%	7.20%	0.2280	0.2280

淨資產收益率和每股收益按《公開發行證券公司資訊披露編報規則第9號 — 淨資產收益率和每股收益的計算及披露》方法計算。

ROE and EPS are calculated based on the method specified in "Listed Companies Disclosure Regulation No. 9 — Computation and Disclosure of ROE and EPS".

補充資料 (續)

Supplementary Informations (Continued)

(按中國會計準則編製) (Prepared in accordance with PRC GAAP)
二零零三年度 (未經審計) For the year ended 31st December, 2003 (Unaudited)

(2) 資產減值準備明細		(2) ANALYSIS OF ASSET IMPAIRMENT LOSSES			
(a) 集團		(a) Group			
項目	Item	年初餘額 Beginning of year 人民幣 RMB	本年增加 Additions 人民幣 RMB	本年沖銷 Write back/ offset 人民幣 RMB	年末餘額 End of year 人民幣 RMB
應收賬款	Accounts receivable	138,076,054	12,502,770	(27,131,364)	123,447,460
其他應收款	Other receivables	52,784,716	3,664,885	(2,130,048)	54,319,553
長期應收賬款	Long-term accounts receivable	21,191,858	—	—	21,191,858
壞賬準備合計 原材料	Total provision for bad debts	212,052,628	16,167,655	(29,261,412)	198,958,871
原材料	Raw materials	1,562,106	1,643,043	(399,971)	2,805,178
產成品	Finished goods	9,437,342	196,825	(584,587)	9,049,580
其他存貨	Other inventories	13,647,364	710,260	(1,082,197)	13,275,427
存貨跌價準備合計	Total provision for realisation loss of inventories	24,646,812	2,550,128	(2,066,755)	25,130,185
長期股權投資 減值準備(i)	Provision for diminution of long-term investments(i)	4,061,918	2,992,862	—	7,054,708
房屋建築物	Land and buildings	39,937,103	505,129	(7,698,698)	32,743,534
機器設備	Plant and machinery	55,699,149	45,210,288	(11,998,595)	88,910,842
運輸設備	Motor vehicles	2,690,550	587,159	(173,635)	3,104,074
固定資產減值準備	Total provision for impairment of fixed assets	98,326,802	46,302,576	(19,870,928)	124,758,450

補充資料 (續)

Supplementary Informations (Continued)

(按中國會計準則編製) (Prepared in accordance with PRC GAAP)
二零零三年度(未經審計) For the year ended 31st December, 2003 (Unaudited)

(b) 公司		(b) Company			
項目	Item	年初餘額 Beginning of year 人民幣 RMB	本年增加 Additions 人民幣 RMB	本年沖銷 Write back/ set off 人民幣 RMB	年末餘額 End of year 人民幣 RMB
應收賬款	Accounts receivable	70,556,695	7,563,443	(18,245,516)	59,874,622
其他應收款	Other receivables	33,697,080	158,670	(1,441,663)	32,414,087
長期應收賬款	Long-term accounts receivable	21,191,858	—	—	21,191,858
壞賬準備合計	Total provision for bad debts	125,445,633	7,722,113	(19,687,179)	113,480,567
原材料	Raw materials	1,022,238	—	—	1,022,238
存貨跌價準備合計	Total provision for realisation loss of inventories	1,022,238	—	—	1,022,238
長期股權投資 減值準備 (i)	Provision for diminution of long-term investments (i)	—	2,992,862	—	2,992,862
機器設備	Plant and machinery	8,000,000	3,937,607	(5,052,807)	6,884,800
運輸設備	Motor Vehicles	—	5,950	—	5,950
固定資產減值準備	Total provision for impairment of fixed assets	8,000,000	3,943,557	(5,052,807)	6,890,750

(i) 本長期股權投資減值準備因上海國際名酒發展有限公司(本公司及本集團的其他股權投資)持續虧損而計提減值準備。

(i) Provision for diminution of long term investment in current year mainly arose from the recurring losses suffered by Shanghai International Ming Jiu Development Corporation. (Other equity investment of the Group and of the Company.)

補充資料 (續)

Supplementary Informations (Continued)

(按中國會計準則編製) (Prepared in accordance with PRC GAAP)
二零零三年度 (未經審計) For the year ended 31st December, 2003 (Unaudited)

(3) 會計報表差異調節表

(3) RECONCILIATION OF DIFFERENCES BETWEEN PRC GAAP AND HK GAAP

由於中國會計準則與香港公認會計原則的不同，導致本集團匯報的資產、負債及淨利潤有所差別。其所帶來的主要差別摘要見附表如下：

Differences between PRC GAAP and HK GAAP give rise to differences in the reported balances of assets, liabilities and net profit of the Group. The financial effects of the material differences between PRC GAAP and HK GAAP are summarised and explained in the following table:

對於合併資產負債表之影響：

Impact on the consolidated balance sheet:

		2003 人民幣千元 RMB'000	2002 人民幣千元 RMB'000 (附註40) (Note 40)
按中國會計準則計算之 淨資產值：	Net assets as per accounts prepared under PRC GAAP	3,513,903	3,197,354
按香港會計準則 所作之調整：	HK GAAP adjustments:		
因按中國會計準則及 香港會計準則 採用不同匯率而 產生之調整	Adjustments arising from different exchange rates used under HK GAAP and PRC GAAP	141,253	141,253
在匯率並軌前購入 資產須多提的 固定資產折舊	Additional depreciation charges for assets acquired before unification of the two-tier exchange rate system in the PRC	(117,927)	(106,447)
按中國會計準則投資 差異攤銷及按香港 會計準則所作之 商譽及負商譽攤銷 的調整	Difference between the amortisation of investment differences under PRC GAAP and amortisation of goodwill and negative goodwill under HK GAAP	(58,106)	(46,153)
因採納香港公認會計 準則第12號而 產生之調整	Adjustments arising from adoption of HKSSAP 12	(2,001)	(1,216)
對可轉換公司債券 面值及利息使用 不同會計政策	Difference in accounting for the principal balance of convertible bonds and the corresponding interest	938,231	—
其他	Others	(527)	(585)
按香港會計準則 計算之淨資產	Net assets as per accounts prepared under HK GAAP	4,414,826	3,184,206

補充資料 (續)

Supplementary Informations (Continued)

(按中國會計準則編製) (Prepared in accordance with PRC GAAP)
二零零三年度(未經審計) For the year ended 31st December, 2003 (Unaudited)

對於合併利潤表之影響：

Impact on the consolidated income statement:

		2003	2002
		人民幣千元	人民幣千元
		RMB'000	RMB'000
			(附註40)
			(Note 40)
按中國會計準則計算之 淨利潤	Net profit under PRC GAAP	253,872	230,657
按香港會計準則 所作之調整：	HK GAAP adjustments:		
在匯率並軌前購入資產 須多提的固定資產折舊	Additional depreciation charges for assets acquired before unification of the two-tier exchange rate in the PRC	(11,480)	(11,480)
按中國會計準則 投資差異攤銷及 按香港會計 準則所作之商譽及 負商譽攤銷的調整	Difference between the amortisation of investment differences under PRC GAAP and amortisation of goodwill and negative goodwill under HK GAAP	(11,953)	(12,443)
控股子公司獲豁免 償還欠款	Forfeited payable balances of subsidiaries	840	1,464
因採納香港公認 會計準則第12號 而產生之調整	Adjustments arising from adoption of HKSSAP 12	(785)	(571)
按香港會計準則 處理發行可轉換公司 債券之費用	Difference in accounting for interest of convertible bonds	14,493	—
其他	Others	58	14,347
按香港會計準則 計算之股東應佔盈利	Profit attributable to shareholders under HK GAAP	245,045	221,974