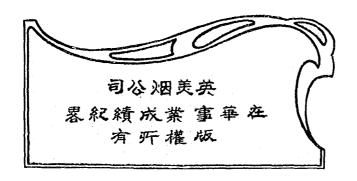
## 







司公烟美英乃本琴之盘此即所所刷印给所部衡美 (有所權版)



大

間必美務 司 信 公 言 有將烟 常 用 司 之 者 於 而野大公 刨 更 美 膺 心部司 謀 該 對 欲 美 烟 公之份 自 於利 有 之 烟 公 意 子 司 競 所 建 工外裨 司 設 以 争入設人對於 司 而 對 在 於家用以代於社 以 華 服設為來理社會 狹 務種工始人會而義 事 之 社種人終及兼 績 馳 さ。 紀 德 會之代持公有譽 源 之方理服衆 報 略 於 固 德 初法人務服 種 無 爲 益 之心陰及社其 服 窮 股

義務故

性 獙 謀

者質

所立

來利

謂商廣

數公之雖虧英服業義

訓

所言

未謀公會

斷少壞謀義。

也以蓋公利

少該司

嘗損衆主務

不衰該其無也夫剏

益

論

盈

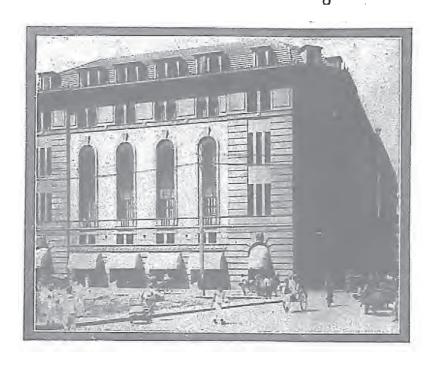
東

im

以



人破道同企有義不 國。亦 業。 德 業益欲過 徒耳祉使表 於 非 烟 段 腦 事 夫 會 表 ŦJ Ü 後爭 以 知 有 彼 其 致 勝 野 該 推 豧 類 置 生 الم 公 耳 消 國 惠 商 家 家 助 廣 司 於 Ħ 業之之爲 切 之



屋房公辦運新海上在司公烟美英華駐 Another view of the executive offices of the British-American Tobacco Company (China), Ltd., in Shanghai.

烟

與

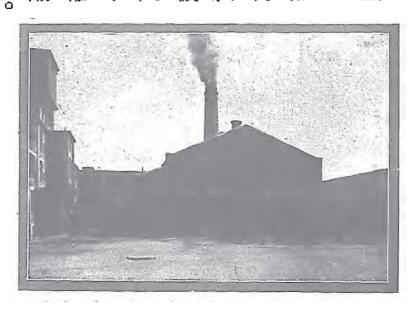
草見用爲考 之華各何烟 人種物草 美 味無烟也一 旣 貴 筒其物草資 未賤吸初華改 男之華人良 享 受。 女西人吸 皆 人之用吸 丽 手於吸在法 按 持十烟數 於 烟九者百 衞 筒世光年 生 之以紀將前 道 吸之烟當 叉 烟初葉時 殊 但遊曝西 其歷乾人 欠 吸中切尚 講 法土成未 求 迨 於 乃 細 識 紙烟發絲此

與 數 該 公 中誤公 司 華 國會司建 人 相者與設心 而 使 華 Ι. 目 醸 助生人業。 也。良感能 中 成 ポ 好情為獨感與國視 感 但 覺 日 家 該 此 而俱生公 種 棄深聚司 伎 仇因上為 倆 為刊資中 不 友 此 一 國 俾紀大之 自 該略臂良 行 公藉力友 消 司以吾且 滅 得解人深 永釋定信 大

久少卜該多

S DAME

嗜入年先器烟吸紙時河之固 衞所 精 意 時河之 有當來 美。蓋 生 造 Z 來 岩 成。 整 耆 新 也。夫 華。英 美 善 紙 西 而 矣。 齊 烟 歷 司 以 圆 岩 胹 純 始 不 以 申 機 製 得 頂 器 法。 階 造 此 公 最 國 隆 赕 者 百 司 紙 製 烟 潪 九 貫 草 清 紙 機



位地之好良最於庭人工使廠工各司公烟袋英。 The most pleasant surroundings are arranged for the British-American Tobacco Company's factories.

美

烟

實

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萬

公

司

國 烟造皆偉造英 公品取大家美 外 司海材製筑烟 以 組牌於造同公英 織脚美家行司 業 一路國之 為乃 偉車之為敵合 爭大牌變 愈 必 英 司 之之老眞且至美 新刀尼兩 兩兩 失 公 牌、亞 國 敗 國 而紙國 遂司紅及 製 於以錫咖造俱烟 推包魯家傷製 干消除拉其常造 九各及拿烟若家 百公三故枝通而 零司破决式力成 二之台計樣合蓋 年 出 牌 糾 相 作 兩

創品之合同成國 立於各製而一製

該 創 謂 步公製 宜 也司中 在 合 國 華 作之自 已有 設 公 久 紙 機 爲烟器 該機以 公器廣 司蓋 製 鼻導 造 祖 源 遂 此於於 卽此翌 該所年 公謂運 司老 入 發 晉 機 展隆器。

之者就

第與華

司全俱駐論司其股不公英者英 也華有華何一他東有司美首美 人充英國切通之該也烟推 美籍利商列公何公已公 烟人益口或司以司故司。公告該岸華股言雖杜忠 理 資 而格 與更司得公向人票之祇卡總 該有有爲司股欲出蓋設美行 限公 股管票為售該總國於 其 公 **夏東理市該各公行烟倫** 司 他 數經與之場公國司於葉敦 作公理職權購司人股倫界及 此司其員握入股士票敦中紐 該與中在於該東皆舊及之約 公該管中股公一得於紐泰 司公理國東司份購各約斗時 所司職營及股子入國其也發 起 以有員業職票則股各實 之 爲關各者員即在票國乃 最 萬係國由手能上而市一

國者籍英中享海與場萬

公完人商無公或於無國

熱

心

革

命

後

之

悟

則社無所器 於能 公 日 廣 今 會 益 能 者 造 銷 求 答 可] 試 奠 元 此 ㎡ 洏 場。不 Ż 得 勝 執 是 享 不需 必 間 必 常 舞 價 以 皆 此 不 不 溝 題 合 人 廉 通 各 然不得為 也 併 而 蓋 物 不 尾 蓋 本 合 獨 國 爲 問 雄 美 眼 併 工 業 爲 闆 自 之 之 厚 使 之 光 業烟 原 工 大 日 洩。而 原盆成 銳 日 草 料 業 公 各覺 且本利 之 料 增 者 革 [百 國 此 Τ̈́ 求。而 多 易 合 之 爲 將 命 製 n 然。卽 收 衆以 製 程 利 非 造 資 減 造 浩 數 向 用 明 家 本 輕家。漸 之 機 何 大 其 各 瞭 彌 俪 斷 他 出 器 近 以 國 製 大成品 知 非 業 輸 品 代 不 可 同 小 鋼 入 輸 造 商 别 偉 以 以 業 公 鐵 運 胼 業 自 大 改 競 司 織 供 國 出 史 分 供 資 良 爭 力 機 外 者 染 設 本而之量木器 以 過 小

BANG

公所 足識經使各 精 而 丽 貨以之驗用 公 之司出 愈 意 美。不 則而 司 所 之 物 代 商 合商也以物价 標於能 品 表 留 標 於 橣 皇心 蓋 銀 質 物 工得 品 考 往 之 爲 惟 器 與 而 業 社 是 時 利 貨 之 究 上 公 知 價 其 者。人 值 美 無 之 旣 人 物 革會 商 司 丽 命.一 之 業 如 優 眞 後。宜之 待而恶從購 要 上 表 紋 旨。 識 所 標 邀 該分 烟 볭 合滿非 述 映準用公析於 悉家 而意荷 自身 司 丽 不 然 求 於 之及紙 者 合 眼 宜 後 、 是。 後 致 、 是 。 後 致 是榮經烟 其 俳 推 簾 分人 此見 銷 烟 後 固皆已 之 第 卽 亦樂貨 公 優 取用已 劣政 銀全信 商 司 體之。也 樓 力商標 非策 大此必 買之於標以富即 客刊斯之表有為

BARC

稱 生 物 賞 中 會 民 B 本 入 活 習 虁 胝 低出 其 Z Z 肼。 入 息 程 經 待 脗 品 貨。以 之度多之 公 雄 般 濟 合與 司。勢 厚之大.公司。則 資 學 勞 生 供 少高 沓 動 保 有 活 亦 難 彼 一皆知之。 而異。此 低。 限。在 程 刨 輩 度 價 /**j**\ 高 瀌 可



烟紙之造製國中包裝法之生衛最用工女
These women workers are packing Chinese-made cigarettes
under the most sanitary conditions.

DESTINC

之所能料大 産 為 農 品 難 凡 夫 駕 之 原 給 公 料時司 導英 烟 採 以美葉者思之用 改舶在即就宏土 良來中試地大產 新者國 用取者 法 而 之材 其 製 使 上 造 該以 製 蕃 之。 紙 公省造 植以烟司運 日 一邀且之輸多 種買更第之 M 烟客精一費 其 葉之益試故需 無滿求驗常 料 異意精 者 考 益 於 並 務 即 驗 富。 斐 獎 使 以 土 毎 真勵 所中產患 尼土出國之原

極會輕於廉綽而收 司 極 實 行 人 然 收 其 人有 物 原 皆 餘 美 優 料 英價 待 得 政 購 美 廉 策 吸烟之 凡公效 之 造 果 實 曾司 所 以 在 遊 以此 情 歷 形 歐 能供 也美 製給 者 成 一 事 優般推 皆 美生算 能 道紙活得 之、烟、較 以

此而低成

該取之本

公價社減



大

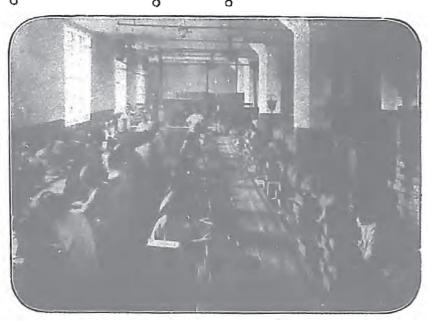
業

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展

用紗在以司 中 自 人業中 製之以 或 比國 造試桶工 言。厳矣。 紙用 紗 業 業 烟 H H 中 H 則 國 直紙 1 女 該 產 IJ 烟 烟 與 業 該 大 之 葉 棉

出製 距 出 及 司 精 也。 美所魯 紙以拉 能 用 ŀ 着 產。 此 該 而



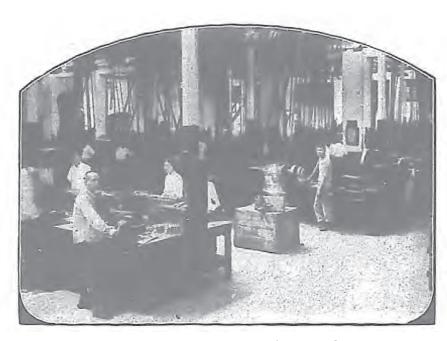
快偷作操氣通光遷內間包裝中廢在工女 In the Packing Room of each factory, the women workers labour under the best conditions.



成修器該 爲 理廠公 輸在司 製 造 中機東製設 器專造機 國 全之製紙器 國損造烟廠 內壞新及 紙者式印 該製刷 烟 機公烟各 司機種 器 之之及招 宏 一 牌 名 廠願切廣 現 尤機告 下 欲 器 等 該 該零外 厰 廠件更 有將以有 多來備機

人青口中不無 不島其國無 少此在工影 入浦除建也外北人響 納 萬 如部其也勢 五 印則在該必 干 刷一中公散 人 之 所廠部司為 錫設則 數 工無 二廠業 紙在 廠天廠之游 及津設分民機一於設於 旦 失 器廠 上於中 此 廠 設 海 中 國 宏 之在浦國 大 цı 建奉東境北 之 兩 I 部 廠 容廠 設包固 NĬ 納設於容未 彼 工在漢全嘗輩





廠該欲尤顧宏之司公該成製內廠械機在件零器機切一 器機烟紙內國全國中遊製來將

In the Machine Shop (Iron Foundry) spare parts of machines are made. It is hoped that some day, the company will make its own machinery in China.

未大切工在司各 製工 中 新 也造作 國 業 創 當成之 設 業時該立。出智見公係世 作之土 工建法智 之設所 H 該 fj 人尚謂 初

歌華人學徒。其學成而 以供競爭同業之用者。 以供競爭同業之用者。 DE LA

多就造於來國以設歐矣童隱數地原中且之爲工洲此之身 所所料國欲必企廠機種充於入購人蓋令要圖非器積作小款之為因華因之具發習學肆 术 人其試大明 仍烟數該 徒 葉甚公與眼驗資工特 者 多司用光該本廠中終 言 人之或股戶之公不日國日 此有甚入險入人形之衞於可二少之冀新誰大初生此。 見萬而大收式敢加全一 五工部效工出改球道物 公千人份果業其變皆 更於 司之與全於於資但然無此 大數製用將中本建自

機電土用用左教經所人外 機 木科科 師 工學學 程法法

師製料

造 理

烟 烟 葉葉

者者

簡

育大用犬間 院學男都大 之教女皆多工 一育工粗數業 種具人工人人 也有多細ポオ 茲科具作知之 特學精如該造 將智巧看公就 該識歷管司 公始練機內 司克之器容 培勝才等 者 植任有職 以 各故數其 爲 種該種實該 人公高不公 才司等然司 分亦工該所 列可程公用 於稱須司工





理心之人國中智熙在問學門專其捷徵員職中其部告於
The Advertising Department requires keen, quick men, who
are specialists in understanding the psychology
of the Chinese people.

推職美石 機 專 推 製 盯 造 可 銷 銷 員 徜 EJJ 器 刷 主 員。 及 影廣 家。 EN FIJ 排 動 司 運 戲 告任 刷 刷 板 者。 及 Á 者。 賬 師 面 員。 動 機 師。 及

有公用司大 該成此以 司故有公 公 經 人 上 圖 學 司驗才所家 中 凡 司 外有 萬之待造之且 列

職 益 五用遇就才各 員於 千 人職人並部 人斷 公 工才有 無 毎 論有司俗不之之在 或董 能 平明 由 職微有事以等 職特安私

異 得 人

才 人 感

升之人之

格

何

升 要

而

職

能盡情 者皆識有 機 會 故升之所 削 無 用祇偏 是 論之能底 以 何 所量如 觀 人以才 該 該皆該錄公

所 擅 用 專 該 職 長 證公員非 也司多 該 學有 公 成由司 他粗平 就工日 或村盡 自夫心 立練培 基習植 業純 者熟克 此遂有

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害司稍餘差憂苦皆該 於必有費恆費此適公 也司 工將餘用視用大合司 人計力以工不公於之 I. 厰 建

身工可改人充司光建 體作以良之故之線築 之之從室多能所空各 健所事中少建以氣工 康盈改光以設異之廠完 而建良線為極於度也美 使透矣空斷大小工 其光至氣例合肆人 精 操通若之如式也日心 作氣聚度三之蓋操構愉像數並數工大作造 快大百至人廠公其 廞 此之人數工然司間 内 該工於十作費資者。公廠一人決用本無 透 光 司以廠工難大雄困 及

之期則作有小厚鬱

工無公則多之無之氣

通

民收口防殊已年用 已該 生十食廠不先度童凡公 四指內合實非工有司 以 產 政 歳 日攙於行工以裨不 常 繁入未者作前於但 童 工非童成以年該社場 乃人工年該 度公會 其 無 高 註每人第之公 也 司 諸 度 册有工按童司此已事 力 之 年假作中子深種先莫 地 研 歲 增或國也悉理實不 究 位 真年不現該工想行注工 心

及之

形尚成之。

工寒程已惟未年如置 悉廠先度設成道之尚 惟者是而種年及童無 利 視 以 該 言 種 男 而 其 中 公 一 方 女 該 而子人便 乃提工 體國司家法爲公學議人 格人拒數以宜司習禁而

假歲冤在公作世蓋意廠

無謀於生司情人未

入饑活現

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禁長

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月則之以司公公發中 上該資為之司司 給 國 公担未對收所 工錢 盡於入入資幣 司 驟 工童大 於重滿發多大雖漲資工小 價 增發茲足給少部按落 簽 至給更近工每份所 給 靡 常 之 十工創因 人因叉售 工優未 資一米工錢不物 元時新價資幣得品資 裕嘗 該必例及也漲不之 開 公按著各既落 按 獲 題 司 米米種常 不公利頗 側 價 價 物優 同司 而難 於 而毎 價於 而收 定 斷 增担有 難入但定 肵 其 漲 多過時他為之工大 例 八 驟 同預多人概 如元高業 算 少 價 工. 資 如本以則然 惟爲 資本 數年外工猶該衡旣家

補九者人自公然占之

門有外現男如公工但工 足。 工若 女 司 人店 擬 毎 人 此 合主之 前 人漢 更 職 於 該 \_ 得 休 設 防作雖 П 工廠 在 注 公 人 護之有小 及 中 息 . ---意 司. 室 天新等必 工利 此肆 溫 內律式遇設 人盆心 Ι. 之置則醫有 立 疾故而作 疾 所 火 有 院疾 \_ 病能恒 也 病 人 爐 不 於病完 之 預苦 偶 之 及收浦隨善 法 儲無 處 熱費 東時醫 實 多 力 疾

爲金以病

備

費公人惟

國

等各工

醫

治 さ。

大 店

不

受

一司醫 寒於津屬生 工及求為概中病 公 主 廠 奉 発 之 之 診 之 司 之 凡未天計診收先需因垂此開則此治若進該受憐

專報院

以浴為告醫中以

備堂工師藥

工若人有

人天家醫

茶之

足。

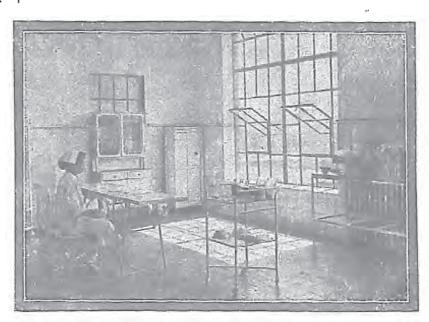
致

受

嚴

DATE ?

奉不確辦現完多殊照在微 有 法在 善曲 情 給 痾 叫 如體 辦外 興 形 否。在 果察法埠工情故而 2 期 職給之 TOE 恤 例 人形該來。 疾 酌 公 難 處 病 司定人特



院醫內廠意往常異樂快境心及健康體身人工於對司公 備不一無切一他其及以室病養

The welfare of the workers, their health and happiness are the greatest care of the company. In the nurseries and hospitals in its factories, their needs receive the best attention.

足州

亦杭後有該

病

公 治

有口智中 上山識國 進 東之 昔 之廈發日工該病返 望廣英業兒司院舊上 且州美工童辦療 每及烟作教法费 捐他司其之審月此肺 助各有子設而亦人病 全地鑒若備不將自該 國專於弟 學以此多 校教特襲 之 育 設 父 款工學兄 爲人校舊 數之於業 亦子浦鮮 極弟東有 多俾漢新

見肺 愈 工 司 月 未 人卽 希門展之人公醫滬在復 照 其 數 疾 海 原 寄該 復 染 職給 年其公者育精每發有現俾司 仍有 爲資 該籍 拘其分公公延分 於工必司司二所 一資死送忠年在 例寄叉其 誠有卽 也給經往任奇將 之該別事及其 即公處之病送 此司療職愈歸 二送養員囘原事往其更來籍

代種一儲公寒之有夫 年 可 千蓄 司心所死 學 見 人 九 金洞故需亡生 十蓄 子 該 金百 之 死 其悉必棺 也 公 預 司 中其十辦此須槨 之法二 之 法中有衣 日 儲 不 半 按 年 如實所襟 苟 事 金 下。情積之 工十 以 獨 人 月 於蓄所 惠 無 備 毎 不 毎 一 然費 所 能 施 儲 ---不 月日 千後將積死 測 工 戸 給 所 起 九能何 則者 之 人 百安以死也 一得該 需 子 存工公 弟。 廿心 善亡 上 摺 資 司 二樂其 之 并 至 自之爲 年業後後 總 澤 數各 創而毎妻理 儲 及 蓄該工 子 立無念 中 下 之公人 一憂 及衣逮 國 日司預 種英此食 全  $\mathbf{I}$ 起。出備 工美誰教 人 國 五資一 人烟不育皆 靑

OBATE E

英美烟公司不為獨 一年之後。如該工人仍 一年之後。如該工人仍



牌份月紙牌招查告廣造製家衛美之司公烟美英衛美代近國中展赞以足等

In the production of hangers, posters, labels and calendars, the artists of the British-American Tobacco Company, Ltd., are developing a modern adaptation of China's art. 烟美 於及司外常盈陰 公 術 輸職每國有利歷且人 出工年商盈即年各 司一 之科美荷人仍家利無底代防 所於術非等將每故花分理不 以紙學資之大年各紅發人 創烟校本花部漏職分按等 丽 立之之雄紅份巵員發公亦已 美製創厚與之為等然司得 術造立如薪盈數皆自營與 部 及 該水利極受花業於中公計歸鉅其紅之分外 者推 蓋銷 司所還者益發盈潤 職 者歸中其常給虧之 含本 其還國實人之而列每 有 無 一直 能中如大每例定此年 種 接 有國收謬誤頒多種

此之買不會行寡花有

美款土然該後如紅花 滿固產蓋公該公於

乎遠原該司公司每之 過料公為司無年發

六廿

紅

敎 關

育係

性然

質。 非 美

OBANGE E

撮教美數經千該也即者 有 影授石之該九校 學憑 利 惟 百創 諸華印金公 校 浦 用 利 级。 聘 司十立 人 專 ėn 東於是 術 石家 費 於 其 五 該印以歐無 石 間



及員記書之司公 烟美英備以處 公辦意 適及大寬 公辦等員錄贈

Large and pleasant office space is provided for the clerical Staff of the British-American Tobacco Company, Ltd.

份公故不等學非月出牌 H H O 美 周 等。 及司 司 其 指 具 份 之他製 衕 Z 專 牌 月 此 仍月各成家。 高月 等。 種其

種所者及一力學七英多 該 新授實技百於 有 年 美 公 技與多師五該 成 為 烟 司 藝學自己十校 效限公洋 發影 見戲無徒下職人爲者學司輸 一之 者而多 按徒浦 中 廣 告不所國尚此也年入東也

種 精習之少一該遞校之 爲 而百 試中研舉精 校加之美 五自以日 之凡於 自 國 而繪此立十創獎的學 之之 事人立勵貼校 教 新 得畫術 相該務在年之視 動 其 銅校於該學得 影 造

> 深板蓋他司之此心名 也雕該印充徒術致學 刻校刷教不蓋志期 種之所授下得而以

就鋅出其公成諳專

戲

廣

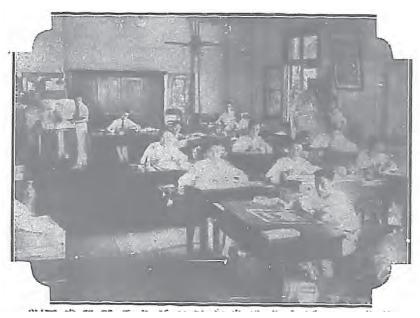
告 是

其

五.



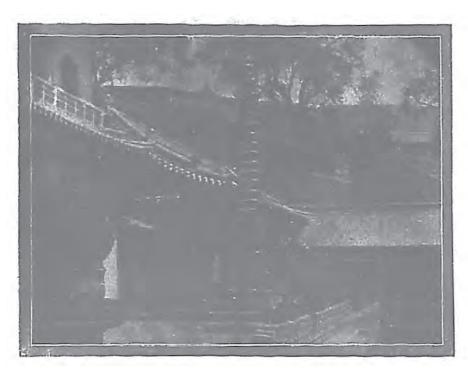
部。攝 中。含 廣 戲 戲 通 加 影 部 有 專 爲 然 家。 州 各 不 謀 五 敎 觀 台 地 惜 利 其 之 往 資 Ш 者 性 H 輝 名 本 實 種 象。 煌 國 衞 者 鮮 各遺 其 片之 與 居



以可 成 印 新 重 色 顔 彩 五 用 出 描 畫 古 國 中 干 若 將 術 美 國 中 存 保

The reproduction of some of China's ancient painting, and the production in colour of the legends and history of China, preserve the art of the land.





以入世示景勝山台五影攝部影攝司公烟美英

In the showing exquisite architecture of Wu Tai Shan, the Motion Picture Studio of the British-American Tobacco Company, brings China's artistic glories to the world.

焉 文 各 不 公 影 史 名 要 現化國雜司之策士。該者之收之甚光其 現化 さえ 並新至者。 公皆未 勘暴。 一皆 有 深警 建 勞 築。亦 悉使 學 票夫 肵 觀 Ħ 世 校 績 偉 撮 感 國界無

茲 之 製 Щ 種 不 要 東 錄 植 成 造 素 省 其 改 爲 紙 文 之 貝 在 刨 烟 補 其 中 如 中爲 之 助 部 下。 收 烟 附 國 農 葉 中 發 屬 效 夫 展若各 國 略 種

之中種 見 植 於  $\mathbf{I}$ 國 I 業 烟 中 不 藝 草。已 故能 國 其 政 該 供 事 數 公給 府 上 百 司合 經 文 年。而 决 於 述 濟 意製 討 之 以 將 造 論 已 中之詳 安 處 州。長 之 國 烟 但 . 葉。 \_\_ 烟 紙

段

葉即

古 可 爲 令 劇 幼 演 影 稚夫 外 片。可 人 時 攝 代。該 興 影 起 以 古 保 古 公 劇 國 存 司 ---文 中 特 術 化 國 聘 世 之 文 歐 界 感 學 美 各 想 之影 國 也。優戲 尙 美。他 家。 在 新 日 訓 興 播 練 時 之 各 期

> 四 種 中

方。亦

人

な。 尤

國

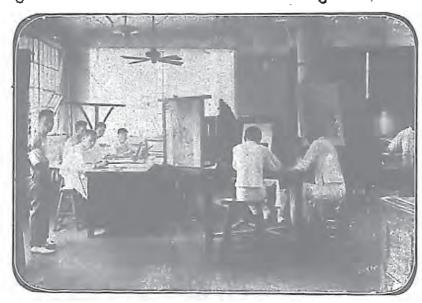
烟

DAME

烟則用該元 種烟未當 筒 極 担以公 成 德 葉 植種 吸 劣 照任分司 之以見人食而潍 市銷發自 漸資功占之製縣 售各試 次試乃據用乾出 價 發驗。解 膠 州 作間地驗 之 産 法。 亦 最 抵或農成 並補 夫 功不 助 ポ 之 即後濟時 基遷南英 殊佳 多農取後。 於往與美 不其 良。 大 亦 取夫其每 此二青 烟 分之值年 現十島公 不而輸 文 里間司 約 獨 毎 年堡地曾 出地名於 故給於入 多昂 外俟農外 切但 國 其 夫 國 產 居坊威 爲 土 烟 烟 所 烟 烟 坊子海 細產 葉收種 子者衞 葉 絲之 收入約 約維試試 U 烟 成之二 供葉。 植 縣 種 種 萬 間 外 烟 給 ᇤ 斯即烟 百 萬新國草 地以葉元 烟質

SPARC 3

葉之租烟夫屋並二烟興者願棧葉直不未十公盛 出 內 存 接過 也。今 購 農 向 地 Z 售 於 收 堡 農 也在美之 置 買 烟 所 夫



副印備以畫書成製此在師技巧精門專部印石
In the Lithographic Department the painting is prepared for printing by a highly technical process requiring the greatest skill.

者 九 小 輸 Ą 九 泗 與 州 亦 入 蓋 司 百 州 E 長 百 屋 捆 掛 之 屋 以 # H 等 + 俱 樂 敎 費。約 內。俟 處。烟 盛 及長 七 於 坭 導 長 也。該 华 室 ф 矣。自 農 华 邑 時。農 熱 夫。 別 亦 草 + 內之木架 置 等 元 度 鐵 在 公 產 外 有百 出。已 處。已 之 管 有一 坊 司 夫 國 之 管 子 譜 烟 所 上。三 外有 開 四 丽 度之高。然 通 種 種 增 有 己。誠 始 倍 施 至 之 於 焙 四 爐。 以 葉新 種 南 種 六 焙 於 前。蓋 千 葉  $\mathbf{H}$ 植 洋 ф \_\_-後。其 房。不 後 法。其 兄 簡 煤 烟 國 餘 葉。又 弟煙 後。十 以 間。可 便 爲 將 焙 色 法 過 烟 燃 烟 料。熱 葉 漸 葉 以 艸 儨 45 數 見 遺。 裝 公 之 法 凡 磚 日 烟 間。今維 司。於一 增。而 間。青 心。當 葉之 Ħ. 日 氣 造 置 片。編 本 側 成 此 島 需 由 小 種 縣 千 及求 烟 安 種 成 管

多。自 葉。其 有 輸 盽 歸 按 速 田 린 亦 入 國 功 中 其 成 在 價 其 得 之 質 於 亦 爲 該 國 增 最 英 甚 後 英 有 由 漲 該 處 海 美 劣 美 Ĕ 堪 漸 省 烟 種 收 關 注 烟 잴 葉。 烟 及 買 十 植 三 最 意 公 全 歷 相 公 週 烟 倍 大 煙 一千 者。卽 國。當 ল} 傳 司 葉 之 华 於 艸 之 以 於 之 之 煎 出 報 產。溯 提 九 將 時 + 提 告 鯏 фĭ 運 倡 烟 百 華 七 倡 之 係 往 國 斯 人 種 年 世 斯 第 敷 自 田 H 本。此 業 前 尙 分 紀 業 地 給 始 未 之 0 Щ 如 增 + 各 有 東 知 初 下。 價 里 業 農 令 出 種 堡 方 由 本 夫。ポ 日 產植 斐 興。 緩。而 施 至 之 之 烟 律 種 Æ 法。 葉。 賓 未 盛 儿 此 烟 其 尙 所 羣 種 有 驟 顺 値。 叉 之後。 不 出 艾。 島 增 甚 烟 肵 叚。 之

取

BARRE

地

與

烟

草

之

憂

也。

産 不 無 之 强 煩 經 烟 其 葉。人 紀人之手續。交 將 所 皆 産 得 烟 葉。還 從 市 易 上 售 成 購 諸 後。卽 買。農 該 公 得 夫 司 現 亦 是 款。無 也。該 пJ 自 慮 向 公 有 司 公 抵 司] 授 種 兜 押 所 售。 田

烟 出 草 之 種 烟 植 草 哟 良之後。在 亦 H 增可 於 中 下 國 表 肵 見之。 製 之 紙 烟 日 多。而 中 國 所

烟草出口

二九九二三一八兩 二二〇九一七〇兩九二年 烟葉及烟梗 製成烟葉

二二〇九一七〇兩 一三、四七〇六〇八兩 一八

七九五 八一五兩烟紙

三.七七四.一八五兩共數關兩

三、四七〇、八〇八兩 一八、六七二〇九六兩

一五三四二,四四六兩 二〇,八九五,三五四兩

三四二四四七〇兩九二四年

二一二八四三八兩

六州

9



產四其所 叉 國 斯 家 烟 年 數 製 常 業 經經 葉海 導 都 足 利 更 高 \_ 賴 之 品關 大等事以因矣種 悉 濟 有 質報 歸 蓋紙 尤 種 種 山 植 利 中 日 告 因 堪植植 東 之立於 烟 佳 戊 該 之注新多省 國 改 恆 中 公 用 意 法 泥 地 司 則 者 冀 古 土 由 該 若 收 法 肥 良。 蓋 乎 矣。 則 口 國 之 烟 將 葉由該 農 處 全 種 美 夫 美公中 良所美 植 國 好致種 得 之 國 輸 司 不 土 之 也 植產 效 現 容 富 用 占 入 所 法 न 則 足 烟 得 忽 土 百 分葉之烟果該 易收 與 視 產 而之尚盈葉也公而入 否。而夫 八多利適十 還用 司農 外 常 特夫豐農 葉 以 之 八據諸於 聘未而夫農 一中 該 農見農 之 立 入偷九國 公 學 富 夫 富 國

司

專足可足

日土二者





地之教聖國中為在所墓墳聖孔 单曲攝所部影攝司公烟美英

Chu Fu, the Tomb of Confucius, the Sage of China, photographed by the Motion Picture Studio of the British-American Tobacco Company.

之不未於造 但 對 致 該 丽 於 骏 該 變 得 及 意 政 公 應 生 公 動。 不 遊 中 治 其 眷 司 Z 司 丽 及。术 戴 因 上 推 在 歷 中 Z 决 間 政 中 銷 來 紙 囫 題 因 定 府 國 過 切 烟 所 而 民 亦 Z 納 政 方 情 有 新 專 針。 僅 治 形 製 時 至 )L 係。

BAR

收 關 該 因 业 較 約 將 該 及 以 後 釤 入 尊 稅 公 上 烟 公 項 盖 司 停 雙 從 會 内 稅 司) Ĭ. 重 議 於 गर् 方 地 於 思 來 中 由 未 該 引 實 轉 次 無 國 \_ 開 漬 千 受 公 運 繳 千 肵 人 之 儿 其 司} 兇 納 儿 中 遲 民 蒯 百 盆 直 稅 政 百 國 疑 主 ボ 加 # 其 接 之 府 # 政 權 以 府 納 五 後 繳 利 \_\_ 特 獨 华。與 納。可 华。與 烟 益 觅 徴 有 思 立 税。該 此 除 稅 有 之 數 中 省 合 釐 中 簡 以 運 冤 公 國 增 動 徴 中 同 金 國 便 耳。 司 政 之 收 飽 足 及 烟 加 預 府 紙 之 使 公 方 中 該 酒 訂 知 烟 弊 中 司 稅 法 國 公 捌 立 特 自 國 肵 局 顺 政 司 稅 合 稅 此 政 應 訂 府 對 會 同 府 享 立 於 此 合 烟 議 收 受 合 稅 納 願 合 同 開 於 稅 條 同 之 稅 间 訂

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各 而 握 有 奮 管 該 公 틶 於 數 勵 理 公 <u>[i]</u> 以 華 家 之 司 之 人 己 深 便 英 與 之 自 異 日 悉 美 手。問 故 和該 立 日 外 烟 烟公 烟 接 對 公 國 司 有 公 管 於 商 司 公有 外 <u>ਜ}</u> rþ 業 之 該 與 關 人 公 國 及 有 係。而 該 司) 關 充 煙 實 公 業 業 係 職 各 足 商 之 部 共 司 各 以 間 聯 份 人 在 公 現 膀 引 者。亦 絡 中 司 但 該 起 相 國 不 勸 者 \_\_ 其 公 勉。 終 般 過 中 司

顧 管 經 欲 有

問 理 理 其 鯞

資

**資 權。**全

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昭 人

君。 士

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知 人

華

由 英 付 偷 來 及 弒 乃 馬 東 驗。其 君。皆 美 華 華· 外 牌、 烟 託 或 中 烟 試 人 人 仙 於 國 老 商 公 自 管 女 國 外 驗 試 公 成 理 司 牌人 之 ਜ] 失 立 驗 國 敗。則 之 及 練  $\equiv$ 之 之 該 公 公 將 司 公 成 \_\_ 第 永 達 和 在 司 敗。關 泰 之 烟 山 矣 外 於 <u>ii</u>] 部 之 牌、 和 烟 公 西 外 份 國 等。 商 <u>=</u>] 及 商 態 係 重 烟 商 度。實 代 直 人。將 之 於 要 中 公 \_\_\_\_ 司 營 千 美 理 隸 付 外 其 兩 扎 南 生 託 非 國 業 在 營 製 付 國 中 百 總 部 畏 淺 之 業 鮮 造 託 製 國 # 理 懼 蓋 者。有 家。對 華 造 推 年 爲 大 之 爽 念。甯 Ż 試 人 銷 袓 部 公 上 美 紅 尊 份 無 驗 於 筡 烟 = 營 以 限 成 在 司 錫 功。則 業。完 紙 公 龔 其 之 華 經 包 烟。 營 希 註 理 牌 和 司

業皇

勸 軒 全

將 册

之此雙





理司所人華之線歷由皆計會及簿主之內司公烟美英
The records and accounts of the British-American Tobacco
Company are kept by trained Chinese clerks.

及耀公西發能其發西趙堂司徐達在他達直 藉 勉 囘 者。 也。 仲尤之 金 各 有 쾛 組 考 在 馤 森 如 地 織 网 北 君 戈 增 推 係 省。 烟 京。 銷。 王 Ż 之 竹 現 和 遊 在 俊 其 在 而公 評 其 烟 歷 卿 經雲 君 河 酱 醬 司 公 獲 歐 南 理 南 Ż 業 及 業 司 美 郭 君 爲 在 同 個 異 於 以 齊 人。 益 江 別 衞 Ш 驗



公北閣

後行在

應之滿

銷 和 湖

 $\pm$ 

之益

興 州

輸代作置雜品 現 行 不商此有之有 是司公君 有 便 業種機專 直 限 及 所新器門公與錫將 種 需 事以事司 英 紙 中 種 之 業成業者美事國時在洲 足斯該近烟業之並廣 阻錫 礙紙使業錫在公 之 公 不中中廠紙浦 司 創 司著以 得 國國內公東聯立及擾上 不 雲將現 司 設 絡 華亂數時 在 南 來有 費立之 商其人鄭 省錫二 南 時 錫 新 新市及重 雖紙三 三紙 公 興面數威 洋 及有术百年廠 司 之或公谷 事阻司海 其大必男之欲名 他宗向女久在英 業滯者鑒 各出外工始中商 推其將三 埠產洋人能國中 殘 紙 隨 君 耳烟永之 輸祗輸在在創 國 之泰在 入因入。內中一裝 而運近工國複包





攝所部影攝司公想美英一之地聖家佛山台五。 Wu Tai Shan, the sacred mountain of China, photographed by the Motion Picture Studio of the British-American Tobacco Company, Ltd.

捐鮮 業是對所更 其 該 向也。 助 於 默有 之。 不該 中 丽 事。爲 Ż 敢 也 公 퓆 不 扶 各 該 Z 利 Ê 司 宏 及 胶 團 者 該 用 公 肵 體 於 爲 公 司 慈 歷 司 善 扶 公 故 從 欲 人 所 事 來 助 Ħ 展 H

慕 年出切拉該 當特設一 美 之與費拿 捐學端 公 該意該用之司 名。亦 額 二公欲公概鐵於 九 萬 百 元名司使司由蘭 # 於 以 已 其無英尼千之 待年北便費 受絲美他 九慷 報。不 斃 時 京 學 七 外 毫 烟 大 百慨 者道之子萬國乙常隸中之元教關 國之公學十 司及 過 九 之育係供紐年 行 下山國有 數東大志鉅後而給約萬山學向义歸送斯之 其 樂 月 學在爲之四哥 善 人西 該河 者香祖游人林 之 今 港 國 學 者 布 年 聖 有 不 由 亞 ነ[/ 公南 四 丽 司等 人 틴 卽省 該氏用過報大

公提之本名學往

司反才培考遊北亦學就植試學咖

曾校此青選一魯

捐大

助旱

十餓

萬殍

SPARCE &

家家埠當感可十大一其 而不食設行獨以立 濟 救 濟 難 所 建 民 民。 設 者 每 州 H. 咸 城七 資 Ŧ 其 凡 B 被年 難 於 間 食 施 助 復 民燬時。 其 年。此 賑 各 地無之 蚌



如有游上江長之攝所部影攝司公 烟美英觀一峽 海一之中總環山各

Like an inland sea, The waters of the Yangtze Gorges appear on the films of the motion Picture Studio of the British-American Tobacco Co., Ltd.,

以賑 水 當 寗 當 賑 災。 Ł 公 無 會 波一 濟 千 司 千 論 所 以 Ŧ 蘭 千 數 埠 代 逃資九 干 九之 營 九芷、九 ず賑 業 百 百 長百 逃 過濟廿 沙、廿 盈 11 難 公 復 虧就之  $\equiv$ 蕪 三 之 Īī] 背 四 必該 用 年。 該 作 湖、年孩 在 年 福該.童南 將 公 該 至 大 司 公 州、公並 公 京 部臨 漢司資 司 司 及 份時 口、捐 送 其 年 叉 捐 者 所 捐 之 皆 助各助 e 附 捐 地大籍 入。 歸言 近冬該谷該公 助 萬 水宗 洋 還之。中至 元旱款 地公司 以 費司之 各項 萬 災以 去 之 所 二 代 賜 國其 救 元 也。常 於 濟 救 守 萬理也 華 滿 濟 元。 以 大 政 洋 洲 汕

大

頭、

策

義

南 時 市 疫 約 醫 新 瑟

浦

東 曹

育

堂

人 同

和

產

表也限 對 上

至 於內。由 。 ( ) ( ) ( ) ( ) 今。對 表 所 列英列對 於 列

院 醫 海 院

譯 之於 各 漢 地 所 共 醫 6 名捐

之

IJ.

院 之 有 捐不及慈

仁 濟 醫 助

院 科 醫 院

德

醫

院

普 同 濟 仁 醫 醫 院 院 處醫體, 爲四 捐 年 善並 助 來

公 善

之

益 槪

皆

樂近

以之利

符學善

從 望 及 公

校 團

舉。亦

祗

括

英 堂 無 並之 文 等 代 無 事。但 爲名庖中 準。) 。 乃 與 外 該

> 報宗 該 自 之 敎 公 創 司心界 立



瘋人

院

普

通

醫

院

東

華

鎐

院

漢華縣島 院口醫教 信

萬 院 會 盛 陽 國 醫 京 州

運 院 施 天 城 醫 徐 津 衛 杭 院 州

發生州 府會 廣九

北濟江牛 南海醫 庄 京 院

紀織

九十四 色

9 BALLE

南履滬 捐下 年 中 安 郾 洋中海 助列 捐國慶 城 大學公上 上奉上款紅同大 學校學海 海天海捐十仁學 及 助字醫醫 市勤廣 各九廣 會院科 民業東 地龍州 及 公女女 學 下大河 學學子 校 列理南 加 校學 該 各府 頭 校 廣 公 地 海 東愛 司 分雲菴 蕪 崇 國 啓 有 湖 會南段 德 女 新 常 該府拿 女學學 年 公 醫 保 學 校 捐 定 司常生 校 大 款 府 皆 德 華 霊 或 有 烟 萃 學 約 臨 處 互 張 台 英校翰 時 州 款家 大 女 或口 捐

款

常

學

學

大 博 廣 省 基江 中 同 海 文 德 立. 督 華 濟學長書武學天女廣 教 學 職 南校沙院昌校津中東 普校業 益 學 府 學 學 校

校 女 子

學 校

校 廣平 同 愛 德 民 學 學女

校 校學

嶺 南 大

學

法 英 學中 校學

華華

校

公 立 學 校

申 新 江 雅 學 學

校 校



啞學校

新 啓 平 女 敎 學. 英 子 會 民 蘇書塘學廈女北學漢學海工 州院山校門子京校口校城業 學 學 校 校 敎 會 學 中 校 國 大 學 盲

**∴+**∓

DAMA

該 奉 閔 上徐常 廣 博 公 天 行 杭州德 東 文 司 培 府 學汕學 對 男 哈沙對華 其 校 頭 校 於女爾市於中歸西他 下青濱 下學化安各華 列年 鎮府處英 瀏例 各曾 河 各 學中 地 處常嘉周校學 男 銅孤州興村 青 山兒 盲 华 院錦澳博 啞 會。 濟之州門山 學 除 華 南捐 校 建 人清 府 助 基 築 學江 督 費 校浦 常 数 有 熟 學 巨 開東 校 款 州吳 捐 大

學

助

列該

公

慈府築成天庫州

幾

費立

及之

費

亦 豧

香南上

港京海

門

雲 安

南東

蕪 寗

廈 福

門州

湖波之

府

常

华

或

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有

四

车

烟廣 上 上 各 台州 海 海 對

貧閘善

捐

所團助奉

女於 華孔聯車於 青浦蘇太濟 腷 洋教義夫下 州 华 東州原 南 義會善福 例 會 靑 府府時 會音各濟 之 华 會 處 南 建會奉法鄭

處 司

委 員 會

振

見 北 會 天 收慈之津經日 養善

> 天 與 助 盲 中 以 至 相令。 東 蓮 學. 大 當 而 堂會 之 對 堂 資於 助下

潮舟該 (濟南府) ( 長春) 州山公 司公 府 在衆 福張下利女通工女貧善 州家列益子揚業子民堂會堂 棲 慈 收 救 會 口各 施 地 流善養濟社 濟 慈 所會所會 款善 新浦修 堂 州東築 府 道 貧 敎 路 民 堂 收 汕廈

養所

頭門

記張 中 閘體均上 均而 育得 用 公 載 國 北 海 有 於 公 研 該 Z 資 廣 司 Ż 英 體 火 助 州、在 究 衞 美火 育 災 公 汕 潍 災會難 會 司 產、於 烟 生 工華公難 慷 頭、縣 尺 敎 中慨 人人司 育 福及 民 中 資 利 及 在 國 國 會 州、清 舒 助 學 娇 厦 江 盆、中 華 大 童 Ш 門、浦 花國 事 理 子 貧 生 th 孺 紅寶績府 軍民 於 救 各建 金 處築 税抱於地 敎 奬 下 濟 **輸無此震** 雲 育牌列 會 救 橋 等限 告 災南 祉 各 及 火樑 仍之終民府 工善 除並 福 著 舉 將 好 南 基 鑿 州 之 重 感者汕門 大 督 敎 亦 之 器建 就不頭火教育有 用青 防 災交社捐疫 該 及 江 過·童 公欲子難學 施委 經浦 司表軍民會 焉員 費 城 還所明除 等填

多六世

事英規常肆華中 細 察質美劃有蓋人國 該努烟 不小之 如 公是良肆利司之待規益 公 力 製 <u>ii]</u> 奖 成 進 之已行 之 先 往並 高 進 事 自 等 績信 片 紙 也成成功 仍此有時一 烟 共 不 思 I 能 獲 願 収 華在優善所業人中中理以而 價 信 該 以而 極 固節偉 公 良 國 國 廉 司] 好 照 之 然 省大 並 為之以獲也費公中同前益今用司。 辦 種 所夫英 則常 情 種 國 之 蓋 述 豈 美 所 較 춈 烟出勝 良華之淺 舉 友人程鮮公物於

且荷序哉司品小

爲



#### MISCELLANEOUS

Physical Culture Association
Gold Medal for Chinese
Scholars
Manual Instruction Centre
Chapei Fire Sufferers
Paoshan Popular Education
Association
Christian Literature Society
Chinese Athletic Association
Chinese Boy Scouts

YUNNANFU South Gate Fire Sufferers CHANGPAKLIN

Fire Sufferers

TALIFU Earthquake Sufferers

Swatow Boys' Brigade

The task of describing the services of the British-American Tobacco Company, Ltd. to China is concluded. The writer has sought to show the constructive work of the company to explain how the largest part of the earnings of the company, have returned to China in the form of use of native products, in wages for labourers, in social benefits to the workers, in bonuses, in taxes, in the production of a higher quality cigarette for a moderate price, and finally in benefactions to the Chinese people. The friendly attitude of the company toward its customers and workers, the Chinese people, has been shown. That the Chinese people have more to gain and are better served when a large company operates in an industry than when small shops and individuals try to save expenses by spoiling the quality of a product and unmercifully exploiting their labourers has been explained.

The British-American Tobacco Company, Ltd. in China is willing to rest on this record. It feels certain that when the Chinese people have considered all these questions they will continue to regard the company as a friend of their country, as an organization which is promoting one of the principal industries of the land so that it truly becomes an asset to the rejuvenated and modernized China.



CHANGHUN

Poor Society TSINANFU

> Sisters of Mercy Home for Destitute

Tsingshih

Industrial Home

LANCHI Tung Yang Charity

HANKOW Refuge Home for Women PEKING

Poor Relief Committee

Nanking

Cigarette Guild Charity

PENGPU

Cigarette Guild Charity

Anking

Cigarette Guild Charity

# PUBLIC SERVICES.

BUILDING AND MAINTENANCE OF ROADS AT:

Choutsun Kalgan Pootung Amoy Chaochowfu Foochow Shinchowfu Swatow

BRIDGE BUILDING AT:

Weihsien

Tsingkiangpu

REBUILDING CITY WALL AT:

Tsingkiangpu

Equipment & Maintenance of Fire Brigades at:

Canton Swatow Foochow Amoy

Substantial support has also been given to the Committee for Health Education at Shanghai, the Anti-Kidnapping Society of Shanghai, and the Plague Prevention Committee at Foochow.



# Y.M.C.A. AND Y.W.C.A.

Substantial donations towards the Building Funds of the Y.M.C.A. and regular or occasional subscriptions towards the maintenance of these institutions have been made during the past four years:

> Shanghai Fakumen Tsinanfu Yunnanfu Chengchow Wuhu Antung Amoy Ningpo Hongkong Foochow Soochow Nanking Mukden Taivuanfu

The company has practically supported the Y.M.C.A. Hut at Pootung since it was established.

Similar contributions for Building and Maintenance have been made to the Y.W.C.A. at

> Shanghai Foochow Tsinanfu

Tientsin Mukden

### CHARITABLE INSTITUTIONS.

SHANGHAL.

Снегоо

Rickshaw Coolies Christmas

Fund

Chapei Institute

Central Social Hall Lienyi Benevolent Associa-

tion Blind Institute

Home for Destitute Children Tai Tsang HsienImprove-ment Committee

Little Sisters of the Poor

CANTON

Confucius Society

SWATOW -

Tong Charity Guild Charity Institute Kih Chieh Church

International Committee

Hsuchowfu

Chamber of Commerce Fund

CHAOYANG

Charity Guild



HANKOW

Davis Hill Girls' Mission Blind

PEKING

Shan Yi Girls' China University

Амоу

Chi Yeong

Tongshan

Anglo-Chinese College Soochow Pow Wen

Swatow

Cantonese
Anglo-Chinese College
Blind
Common Papel Cirls

Common People Girls' Anglo-Chinese College Tsin Yar

Kiang Hai Kwang Teh Hwa Free

Sun Kwaong Nantao Christian College CANTON

Civil Governor's Girls'

Dong Ngai Soo Beng Christian College

Public

TIENTSIN

Kwang Tah Christian Institute

MISCELLANEOUS

Changteh Sianfu Choutsun Poshan Tsingkiangpu

Soochow University Hsuchowfu Kwei Hua Cheng

Kashing Macao Chinese Kaichow Shanghang

Chin Teh, Changchow

## ORPHANAGES

Minghong Shasi Liuho Tungshan

Tsinanfu Changshu Mukden Harbin



#### MISCELLANEOUS

Yuncheng Wei Hsing

Pakhoi Wuhu

Foochow Peng Ben Choutsun

Hankow International Tientsin Mission Nanking Memorial Yencheng University

## MISCELLANEOUS

Honan

Huiam, Dr. Turner's

Anking Chefoo Talifu Yunnanfu Changteh Kalgan

#### RED CROSS INSTITUTIONS

Large and regular donations have been made to the Red Cross Institution of China, and branches at

Shanghai Canton

Wuhu Paotingfu Mukden Kowloon

Swatow Chuchow

#### SCHOOLS

The following schools in China have received regular or occasional contributions:-

#### SHANGHAI

Wu Hai Cantonese Girls'

Chi Hsin

St. John's University

Lee Chung Tsin Yieh Girls' Dong Nyi

Ngai Kuo Girls' Tieh Hwa Nanyang College

Shih Ming.
Kee Wong Miao
Yang Chih Girls'
Shung Tah Cantonese Chi Ying Girls'

Chung Hwa Vocational

#### NANKING

Hill Crest

### WUCHANG

Wesley College

# CHANGSHA

Tah Tung Girls' Institute

#### TSINANFU

Industrial Mission

#### HAICHENG

Pin Ming

37



In 1924 the company made a substantial donation of \$10,000 to the International Farmine Relief Committee for general purposes.

# A LIST OF BENEFACTIONS.

The above are what might be called occasional contributions. The company has followed a programme of returning to China a part of its earnings, from which it has never deviated, no matter what the condition of business. The charities published in the following list covers only a period of four years, but the company has contributed to the public welfare since its inception. The company makes no distinction as to religion, creed, or belief of any sort. No participation in the management of an institution is demanded. The company gives freely and asks for nothing in return.

#### HOSPITALS

Pootung		
Pastura	U.,	_:1

Pootung Hospital

Shanghai

St. Joseph's
Shantung Road
St. Luke's
Dong Nee
Summer Diseases
Dong Dai
Pu Chi

Concord

CANTON

Kwang Wah Leper Institution General Tung Wah Insane Nanning

Nanning

MISCELLANEOUS

Nanchangfu Women's
Paotingfu Taylors
Sin Yangchow
Shu Chow Fu
Newchwang
Swatow Mission
Tsingtao
Mukden
Kiukiang
Tsinanfu University
Weihsien
Hangchow
Ningpo Women's

Amoy General

DE LA COMPANIE DE LA

company's expense. These young men were in no way connected with the company, but were selected from many applicants as the most likely to utilize a foreign education to train themselves to be useful citizens of their own country. Altogether the company expended \$70,000 for this purpose. In 1925 the company made a special contribution of \$10,000 to the China (Chung Kuo) University, Peking.

The company also maintains two scholarships at St. Stephen's College, Hongkong.

In the year 1920, when drought caused terrible famine in the Province of Chihli and parts of Shantung, Honan and Shansi, many thousands of people actually starved to death, and tens of thousands more were in danger of starvation. The British-American Tobacco Co., Ltd. contributed the sum of \$100,000 to build a road from Shih Chia Chwang to Tsangchow, thus providing the means of livelihood for thousands of people, beside creating a permanent means of transportation. The conditions at this time were so dreadful that the company felt obliged to do still more for those who were starving and therefore they established depots, where free food and soup were supplied to thousands of people every day for nearly two years.

In 1917, when the town of Pengpu was almost entirely destroyed by fire and thousands of people were rendered homeless, the British-American Tobacco Company, Ltd. gave financial assistance to the local Chamber of Commerce which largely helped to rebuild the town and bring back its prosperity.

In the winter of 1921-22 the company, through its agents, Dah Chong & Company, spent over \$20,000 in Nanking and its vicinity, supporting thousands of children who had fled from famine infected areas. Later these children were returned to their home towns through the agency of the British-American Tobacco Company, Ltd.

During 1922-23, the company contributed large amounts for special relief work at Swatow, Ningpo, Lanchi, Changsha, Wuhu, Foochow, and Hankow—and wherever famine and flood brought privation and misery.

In 1923, when floods caused great distress and suffering in Manchuria, the company contributed nearly \$10,000.



## THE TIN-FOIL INDUSTRY

A new allied company which has recently been started, and which brings to China a very complicated and highly technical industry, is the China Packers' Supply Company, Ltd. which has recently erected a tin-foil factory at Pootung. It took three years to obtain the machinery for this company and to set it up in China. Already from 200 to 300 men and women are employed in this new industry, which ultimately should relieve China from the necessity of importing tin-foil—an important product in modern trade. Although China has large quantities of tin in Yunnan, the lack of transportation and other impediments still make it necessary to import tin from the Straits Settlements and elsewhere, but the China Packers' Supply Company, Ltd. hopes that the day will not be distant when this company will be able to use only Chinese native products in its industry.

# A WORK OF FRIENDSHIP

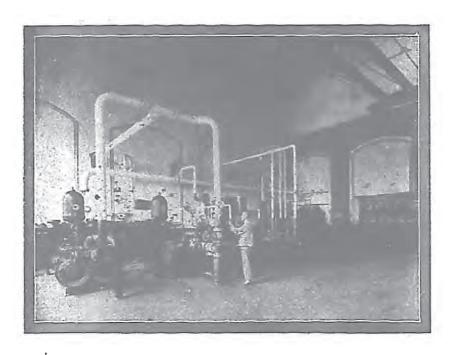
It is now necessary to refer to a subject on which the British-American Tobacco Company, Ltd. has always in the past been silent. We refer to the huge benefactions which the British-American Tobacco Company, Ltd. makes each year to Chinese institutions throughout the country. The company has been silent on the subject because it took a modest pride in its charities and felt that he who does a good work should let others talk about it while he is silent. There are, however, people who do not realize to what an extent the British-American Tobacco Company, Ltd. returns a large share of its earnings to China in the form of public welfare work. In making these contributions to various institutions, the policy of the British-American Tobacco Company, Ltd. has always been to be almost like an anonymous donor, asking for no credit, expecting no returns, contributing with an open heart wherever there was a real need or a good cause.

# FOR THE PUBLIC WELFARE

In August 1919 the British-American Tobacco Company, Ltd. sent four young men to Trinity College, Durham, North Carolina, and Columbia University, New York, to study at the



Other allied companies and individuals marketing cigarettes in territories in which they are outstanding mercantile figures are J. Y. Goa in Kiangsi; Si King-sun in Yunnan; The Tung Yi Kung Tze in Peking, consisting of Messrs. Chi Yao-tang, Yu Shao-tseng and Wang Tsun-ching; Chao Chung-tao in Honan; Kuo Wen-ko in North Manchuria; K. S. Wang, M. T. W. Tseng and Owen Ku in Hupeh; and Kong Hung-yen of the Kung Yick Hong in



Another view of a Power Plant in a British-American Tobacco Company, Ltd., Factory.

# 景一之腦機能司公烟美英

Kwangtung. What was said about the effect of the success of the Wing Tai Vo Tobacco Company upon Chinese commercial enterprise generally applies as well to these Chinese merchants and firms. To disturb their markets, to place difficulties in the way of the cigarettes they sell, is to destroy the business of Chinese companies and merchants.



#### ASSOCIATED COMPANIES

Realizing that the day would come when most of the foreign trade and industrial enterprises of China would be conducted by Chinese merchants themselves, the British-American Tobacco Company, Ltd. has constantly encouraged Chinese tobacco merchants to prepare themselves to take over selling departments of the company. Some of these dealers have organized companies which have become allied with the British-American Tobacco Co., Ltd., but in every instance the full management of the company is in the hands of Chinese, with perhaps a foreigner serving in an advisory capacity.

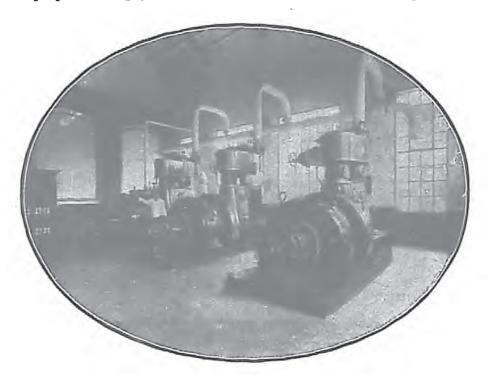
One of the most interesting of these allied companies is the Wing Tai Vo Tobacco Corporation, headed by Mr. Cheang Park-chew, a Cantonese tobacco merchant, which distributes throughout China some of the leading American and Chinesemade cigarettes, such as Ruby Queen, Victory, No. One Magnum, etc.

The Wing Tai Vo Tobacco Corporation is an experiment in a foreign company turning over one of the principal branches of its business to a Chinese organization. Upon the success or failure of this experiment depends to no small extent the attitude of manufacturers in foreign countries toward Chinese companies operating under Chinese law and Chinese management. Should this experiment fail, the foreign exporters will be unwilling to risk further business of this nature and will prefer to trade in China through foreign-owned companies. Should it succeed, the future of the Chinese merchandizing companies is assured.

In a large part of Shansi and southern Chihli the products of the British-American Tobacco Company, Ltd. are entirely distributed by the San Ho Cigarette Company, a Chinese firm, the managers of which, Messrs. Tsui Tsun-san and H. L. Kung, are old and successful tobacco merchants. In 1920 these gentlemen, encouraged by the British-American Tobacco Company, Ltd., visited the principal countries of Europe and America, where they had the opportunity of studying the tobacco business from every standpoint. Having had this experience, they organized the San Ho Cigarette Company, which has been making an outstanding success in Shansi and Chihli provinces.



In 1925 the British-American Tobacco Company (China), Ltd. entered into a new agreement with the Chinese Government to the effect that the company would agree to pay taxes in anticipation of the decision of the Tariff Conference to increase China's revenue from this source. In other words, the company, was prepared to pay increased taxes without further delay because



Intricate, powerful engines requires skilled labour in the British-American Tobacco Co., Ltd., power plants.

用使能始人工練語有須器機雜繁及大偉之內司公烟美英

it knew that it would have had to pay this tax had the conference been held, and it declined to take advantage of the delay to ratify the Washington treaties. In adopting this attitude the company indicated an exceptional good-will to the Chinese people and Government.



shown how large a share of the earnings returns to China, but much of the tobacco still has to come from America if the quality is to be kept high. The day will come, due to this enterprise, when imported tobacco will be of small account, while native-grown tobacco will be used in most of the cigarettes. As greater quantities of tobacco, suitable for cigarette making, is grown in China, more cigarettes will be manufactured in the country.

It will interest the reader to know that the report of the Chinese Maritime Customs for 1924 shows that 88 per cent. of all tobacco imported into China originated in the United States of America.

# MEETING CHINA'S ASPIRATIONS

The British-American Tobacco Company, Ltd. is interested in the manufacture and distribution of cigarettes, not in politics. It is necessary, however, at times to determine the company's attitude with regard to changing conditions in China. The business of the company touches on this problem principally at two points: first, as regards taxes; and secondly, as regards the relationship of foreign companies toward China's aspiration for complete sovereignty.

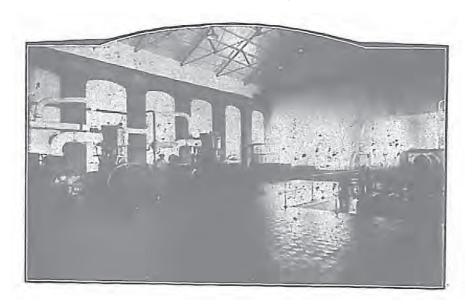
With regard to taxes, the British-American Tobacco Company, Ltd. has always been in advance of the times and has sought to assist the Chinese Government to obtain a higher revenue from tobacco and its products and has tried to place at the service of the Chinese Government its experience and facilities for the collection of the tax.

In 1921 the British-American Tobacco Company (China), Ltd. entered into an agreement with the Wine and Tobacco Bureau of the Republic of China to forward to the Government by a single payment a tax on tobacco, instead of paying likin or operating under a transit pass, as was the company's right under the treaties. The effect of this agreement was to give the Chinese Government a larger and more assured revenue from this commodity. No middle agent stood between the Government and the company, which paid the full amount directly. This arrangement worked beneficially to all parties concerned until some of the provinces began to impose illegal taxes on cigarettes.



It is difficult to over-estimate the value of this work to China. In the first place, one of the crops of the country is improved so that it has greater value to the farmer and enriches him. Every agricultural country is dependent for its economic independence upon a happy and well-to-do peasantry. Shantung has been famous for its agricultural possibilities, and yet the farmers were not able to raise wealth-bringing crops because of antiquated methods and agricultural machinery until the pioneer effort of the British-American Tobacco Company, Ltd., provided experts to introduce methods which have had such beneficial results elsewhere.

In the second place, as the tobacco crop becomes more suitable for use in the high-grade cigarettes which are the product of the British-American Tobacco Company, Ltd. an increasingly larger share of the earnings of the company will return to China. We have



The engine rooms of the factories of the British-American Tobacco Company, Ltd., are modern and spacious and offer every safety for the workers.

內在人工大寬而式新內室機汽之廢各司公烟美英 安穩常異作工

extending trade the future of the product is bright, tobacco having already become one of the principal products of the province."

It has been reported that the value of the land of the tobacco farmers has increased by more than 300 per cent. since the experiment at Ershihlipu commenced—a most unusual condition, as farm land in China increases in value very slowly.

In the Decennial Reports of the Chinese Maritime Customs (1912-1921) the following tribute is paid to the pioneer enterprise of the British-American Tobacco Company, Ltd. in this field ---

"Tobacco is said to have been first brought into China from the Philippines during the early part of the seventeenth century and to have gradually spread over the country. As, however, the Chinese were not trained in bringing up the plants properly, the leaves produced were of an inferior quality. Before 1900 the production of tobacco leaves in Shantung was insignificant in quantity, and it is chiefly due to the energy and enterprise of the British-American Tobacco Company, Ltd. that the trade has attained its present state of prosperity."

One point must be emphasized in this connexion. The British-American Tobacco Company, Ltd. does not require the farmers who obtained seeds from the company free of charge to sell their products to the company. All this tobacco is sold on the open market, and anyone may purchase the farmer's product. No middle man comes between the farmer and the manufacturer. As described above, the farmer sells direct to the British-American Tobacco Company, Ltd. and receives his money immediately. He does not have to wait for his money; he never has to mortgage his farm or his crop.

The improvement of the tobacco crop and the increase in the manufacture of cigarettes in China, has resulted in a growth in the export of Tobacco products from this country as the following figures show:

### TOBACCO EXPORTS ABROAD

Leaf and Stalk	Prepared	Cigarelles	Total
Hk. Tls. 1912 1,083,872	Hk. Tls. 1.894.498	Hk. Tls. 795.815	Hk. Tls. 3.774.185
1921 2,992,318	2,209,170	13,470,608	18,672,096
1924 3,424,470	2,128,438	15,342,446	20,895,354

distributed each year, and the best methods of growing were demonstrated. Free seeds to the value of \$20,000 annually are imported by the British-American Tobacco Company, Ltd. Furthermore, promises and guarantees are given for the products, and oftentimes loans are advanced for future delivery. It is due to this encouragement that cultivation of American leaf has developed to its present prosperity.

"The British-American Tobacco Company, Ltd. does not own any land or buildings at Ershihlipu. The company buys the tobacco direct from the farmers, who bring the tobacco into the compound rented by the company for the purpose of handling leaf tobacco and see it weighed on scales which they have the privilege of testing at any time. Then the farmer is told by the company's buyer the price it is willing to pay. If the price offered is unsatisfactory the farmer may take the tobacco away and sell it to anyone he wishes. Every year the company imports fresh seed from abroad. This is given to the farmers, who, however, are not obliged to sell their tobacco leaf to the company.

"The company has introduced methods of drying by artificial heat, using small brick houses with mud roofs, usually native structures. In the houses iron pipes are installed and connected with a stove outside. Coal is used as fuel. The hot air passes from the stove into the iron pipes and the room is kept at a temperature of about 100 degrees during drying. Four or five leaves are packed together in straw frames and hung on wooden racks in the room. The leaf is kept in the room for three or four days, at the end of which time the colour becomes brown. The cost of installing the iron pipes and stove is about \$10. Although in 1917 there were only a few drying rooms owned by the farmers, at present there are over 6,000 such dryers built by the farmers of Weihsien, Anchou, Chucheng and Changlo.

"The demand for this tobacco is increasing, and those connected with the improvements point with pride to the fact that the average value of tobacco leaf produced about Tsingtao has quadrupled in the ten or eleven years since this propagation of foreign seed was started. With the increased price the production of tobacco itself has been largely increased. Besides the British-American Tobacco Company, Ltd., there is at Tsingtao, Nanyang Brothers, which started a plantation at Fangtze in 1923, and a Japanese company is now buying tobacco in that locality for export to Japan. With the

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has imported experts from America and Europe. In the production of the drama, the company is trying to preserve in a living form the beauties of China's literature. In sending these pictures abroad the company arouses interest in the literary significance of this ancient country.

### ASSISTANCE TO THE FARMER

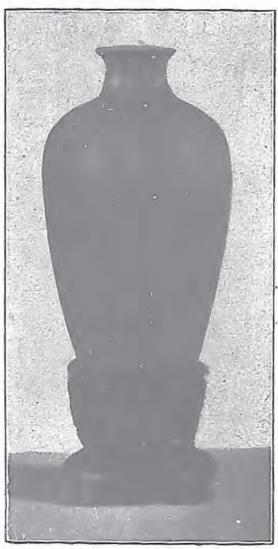
The progress of manufacturing has already been explained, the printing and lithographic works have been described; the tin foil factory adds to the Company's list the development of still another native industry. The foundation of a cigarette, however, is the tobacco. As long as China was a small producer of tobacco suitable for cigarettes it was difficult to develop that commodity into a genuine native industry. The company, therefore decided on the experiment of improving the cultivation of tobacco in China. This effort has been ably described in a report issued by the CHINA GOVENMENT BUREAU OF ECONOMIC INFORMATION, part of which is here reproduced:—

"In the central part of Shantung province Chinese tobacco has been extensively cultivated for centuries. The best product comes from Anchou, Changyi, Changlo and Weihsien. Tobacco from these regions is highly valued and commands a good price on the Shantung market. However, the native leaves are small and of inferior quality, and the method of drying is crude. Practically all the leaf grown in Shantung is consumed in the province, as the demand for tobacco, both for old-style pipes and cigarettes, is large and growing, especially for the milder grades.

"During the German occupation of Kiaochow the British-American Tobacco Company, Ltd. established an experimental plantation at Fangtze, a railway station midway between Tsinan and Tsingtao, after unsuccessful experiments at Weihaiwei. Seeds were imported from abroad for the experiment. Later the plantation was moved to Erhshihlipu, a railway station between Fangtze and Weihsien, where a new product has been developed, the sale of which now amounts to \$2,000,000 annually.

"After the experiments proved to be successful, improved tobacco was introduced to the farmers of the region to promote the growth of better and more marketable grades. Free seeds were





A Lapis Lazuli porcelain vase is almost unknown in art museums. The Motion Picture Studio has now made it known to the world.

司公烟美英者識有鮮中界術美瓶花器磁石藍世於影表以片影辯部影攝

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The original painting is then handed to the reproducer to make into a suitable form for printing many copies. This reproducer may be a lithographic artist, photographer, engraver, etcher or printer, according to the manner in which the final product is to be reproduced for either lithographic or letterpress printing. The lithographic artist copies the original on stone or metal by hand, the photographer uses the camera, after which other artists retouch the negatives, and then the photographer prints the negatives on the stone or metal. The engraver cuts the metal, while the etcher uses acid to produce his picture.

Students in this school are trained to be designers, lithographic artists, photographers, process photographers, etchers, zinco and electro workers, engravers on brass and copper, rotogravure, and printers, lithographic and letterpress, covering every branch of printing by the very latest methods.

# ADVERTISING THE WONDERS OF CHINA

A new and experimental educational activity of the company is the production of motion pictures. To reduce the cost of this experiment the company is placing advertisements of various brands of cigarettes on the titles of the pictures, but, in reality, this is more an educational than a business enterprise. The motion picture studio has sent photographers to all parts of China to photograph the places of scenic and historical importance that they might be known throughout the world and that they might be preserved for future generations. In this endeavour the company is advertising the greatness of China to all nations. The photographers have shown the majestic beauty of Wu Tai Shan, the progress of Nantungchow, the historic greatness of Peking, the modernity of Shanghai, the grandeur of Hangchow. Wherever there is a progressive institution, wherever an official is serving the people, wherever anything happens that is worth recording in living pictures, the company's photographers go, at great expense, to make a picture.

Now the studio is beginning to produce dramas. The art of the motion picture is new in all countries, but in China it is just beginning. Actors, directors, scene painters, story-writers, and all the other human elements that enter into the production of a motion picture have to be trained, and for this purpose the company SOBALLES

ceives a drawing or design, who paints a picture either in black and white or in many colours.



This Palm (Jade) Green Vase is one of the treasures of the Chien Lung Period—a fine example of the national art of China. This vase has been included in one of the company's Motion Picture films.

一之本標 術美 等高 圖 中 瓶 花 絲 罩 隆 乾 擴 所 部 影 摄 動 活 可 公 烟 美 英



the collective labour of a large number of individuals. Everyone having any relations with this company in some way enjoys a share of its profits, if there are any.

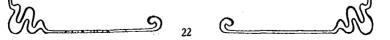
### AN ART SCHOOL

Some of the activities of the company have only an indirect connexion with their actual business of manufacturing and selling cigarettes. The company is able to use the products of these organizations profitably; nevertheless, it has always regarded them not so much as profit-bringing departments, but rather as contributions to education. One of these is the Lithographic School at Pootung.

This School was founded in 1915, when the company, at considerable expense, brought expert lithographers from Europe and America to China to teach the art of photographic reproduction. Every person has seen the beautiful calendars, hangers and pictures in many colours which are used to advertise the cigarettes of the British-American Tobacco Company, Ltd. Some of these calendars and hangers represent a very high quality of artistic endeavour both in design and execution. The production of these beautiful pictures involves not only a great art, but a highly technical science, and many companies in China still import such articles from abroad.

The School at Pootung commenced with 25 pupils, who were paid a salary from the moment they entered the school. This salary was increased as they became more proficient in this art, which usually takes seven years to learn. Had the company not paid the students salaries, only the rich might have been able to afford the long apprenticeship of seven years. More than 150 students have passed through this school, which is still in operation but of these only a few are still with the company and they are drawing good salaries as experts or teachers. The remainder have either set up in business for themselves or have become managers and experts in other printing establishments, as the company educates more men in this school than it requires for its own purposes. It may be said that a very large majority of those skilled in this art in China learned their trade at this Lithographic School at Pootung.

It will perhaps interest the reader to catch a glimpse at the many sides of this interesting art. It begins with the artist, who con-





At the end of five years from October 1, 1922, or, in the case of an 'employee entering the company's service after that date, at the end of five years from the date of his employment; the company will, provided the employee is still in the service of the company, double the amount already contributed. In the event of disability or death the company doubles the amount standing to the credit of the employee.

In a word, at the end of five years, or if the worker dies or is disabled, the company doubles its contribution. This Savings Fund has done much to improve the moral and mental qualities of the labourers, as it has taken them out of the class of those who are working for their daily bread. They have become men and women with something to fall back on, with some financial protection against the future.

#### BONUSES

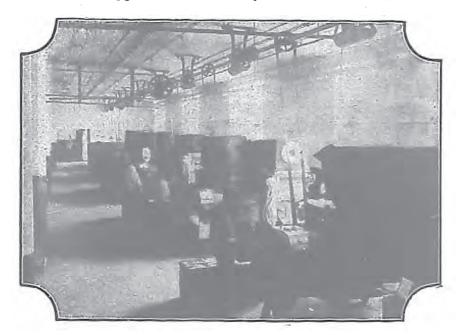
For those who are not factory workers the company has a system by which it divides a part of its profits at the end of each year with such employees, Chinese or foreign. The profitsharing or bonus also applies to dealers and sub-dealers; in fact, to all persons, except those who participate in the benefits of the Savings Fund, who have any connexion with the company, and have helped in the course of the year to make a profit on the business of the company. Just before Chinese New Year this bonus is distributed, to bring happiness to many a home on the annual settlement day. This bonus, of course, depends entirely upon the profits of the company. When there is no profit there can be no profitsharing, but since the introduction of this system there has always been some profit, and the company's employees and associates have benefited from it.

It is often suggested that a foreign company like the British-American Tobacco Company, Ltd. exists only to take money out of China. How false is such an assumption! The company returns to China a large share of its earnings in the purchase of native raw materials, in salaries, savings and bonuses. It returns to China much more than it takes out of the country. It can only do this because it is a large company which can save on costs and can utilize



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become of his wife and children? Who will pay the funeral expenses? Who will see to the education of his son? If a man has nothing put aside he worries about his family affairs and his life becomes sad and burdensome. If, on the other hand, he has a reserve, he is happier and more ready to advance himself.



The machine-made cigarette represents the highest development of the tobacco industry. It means clean tobacco and a uniform quality.

達 赞 之 樂 事 草 烟 示 丧 以 足 烟 紙 造 製 暑 機 齊 整 而 潔 純 地 質 烟 紙 製 所

In 1922 the British-American Tobacco Company, Ltd. recognized this fact and voluntarily established a Savings Fund for its Chinese factory workers. The regulations governing this fund are, in effect:

After October 1, 1922, the company will during a period of five years voluntarily set aside at the end of each month out of its own funds an amount equal to 5 per cent. of the earnings of each employee during that month.



village and, every month, for a very long period, his wages were sent to him. After two years he recovered, and he found his old job waiting for him. He is to this day a loyal and faithful worker of the company.

Another worker was suffering from lung trouble. He was transferred from Shanghai to a part of the country where the lungs grow strong and healthy because of the fine climate. He improved rapidly, but when he returned to Shanghai his old trouble came back and it was feared that he would die. The company thereupon arranged for him to enter a sanatorium in Hangchow, paying him full salary during the whole period that he was there. In time be recovered, and is now a well man.

These two instances are cited only to show the general policy of the company. Each case is handled individually. The physician studies the condition of the worker and makes a recommendation. The manager of the department then arranges that the best be done by each worthy employee.

### EDUCATION FOR THE CHILDREN

The company is also interested in the children of its employees. It wants these children to have opportunities which their parents lacked. In the old-fashioned industries the child followed in the footsteps of the parent. The son of a coolie most often remained a coolie. The son of a day labourer could only hope to be a day labourer. The British-American Tobacco Company, Ltd., however, has established schools at Pootung, Hankow, Ershihlipu (Shantung), Amoy, Canton and other places for general education and every year it contributes towards the support of many schools throughout China. A list of such institutions will be found on page 36.

### SOMETHING FOR THE FUTURE

Whether a man is a day labourer or a taipan, his peace of mind, his happiness, his opportunity for improvement depends in a large measure upon whether he is living from hand to mouth, with nothing for a rainy day and an extraordinary expenditure, or whether he has a little sum put away in a bank. There are moments in the life of every man when he thinks of the possibility of his death. What will



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Although the company does everything possible to restore the health of their sick workers by means of a free medical service in their own hospitals and free attention in the large public hospitals in Shanghai and elsewhere, it has been a difficult problem to work out a system of sick pay which would become automatically effective. The conditions of labour in China are peculiar and the worker is rarely a native of the place in which he works. For this reason and as a result of long experience, the



In every British-American Tobacco Company, Ltd., factory, a complete surgery under the care of a physician and trained nurses, has been established.

院醫善完式新一體附內廠工各在司公烟美英理管婦護看之練經有及生醫由

company has adopted the policy of judging each case of sickness among its workers individually, in a manner which is perhaps best explained by the following examples:

An employee in Mukden once became very ill and stayed away from his work for a long period without showing any improvement. The company regarded it as a duty to send him back to his native

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which consume such a large part of the earnings of any enterprise, must have a definite relationship with its income. The British-American Tobacco Company, Ltd. has always adhered to the policy of a liberal wage scale and has always paid its workers more than they could get elsewhere in the same industry for the same type of work. But even this has not always been altogether sufficient because as an exceptional rise in the price of rice might make even a larger wage less valuable in the purchase of this principal article of food.

The company has therefore adopted the rule that when the price of rice reaches more than \$8.00 per picul an alle wance is made to cover the difference between this arbitrarily fixed price and the actual market price. The retail price of rice in September 1925 was \$13.00 in Shanghai. The burden, then, of the increased cost of the rice bowl is not thrown on the labourer, but is carried by the company.

#### CARE OF THE EMPLOYEE

In the small shop the health of the worker is of but small concern to the employer. He might be sorry for the sick worker, but he cannot afford to do much for him. The larger organization, benefitting from the collective labour of large numbers, can afford to set aside a certain amount of money for the care and welfare of its workers. The British-American Tobacco Company, Ltd. has been in the vanguard of other employers in China in this respect. At each of its factories it maintains a well-equipped hospital for the free treatment of the employees. Medicines and medical attention are provided free of charge. As soon as a worker complains of anything, he or she is examined by a competent physician and the proper treatment is immediately given.

The company is now planning to erect a modern hospital at Pootung for the welfare of the families of its workers,—that is, for the wives and children who are not employed by the company. In Hankow and Tientsin free bathing accommodations are provided. In Mukden and Tientsin rest-houses have been erected where the workers can be warm and comfortable should they arrive at the plant before it is opened in the morning. Here there is shelter and plenty of hot tea to take the chill off a wintry day in the cold northern climate.



under one roof, the collective results of their labour is such that the company can afford to provide plenty of light and air and room. The result is healthy and happy labourers, men and women who work under the most pleasant circumstances. The British-American Tobacco Company, Ltd. has never found in any factory a scarcity of labour, because the workers know of these superior conditions.

### NO CHILD LABOUR

But the British-American Tobacco Company, Ltd. gives the workers more than light and air and commodious factories. This company has always been in advance of the labourers' demands for social improvements. Long before anyone suggested that children ought not to work in factories and mills, but should be in schools, this company took steps to eliminate child labour from its factories, because it recognized that it was not beneficial to China that little children should be doing work which is more suitable for grown men and women. It felt that children should be at school and at play.

Plans were then devised to eliminate child labour from the factories. Under the existing standard of living in China it is often necessary that all the members of a large family should bring in some wages. Parents therefore took their children to the factories, although it must have made them sad to do so. When they were told that the factory did not like to employ children under 14 years of age, they would say that their children were older than that. The British-American Tobacco Company, Ltd. had no way of learning the true age of the child, as there is no governmental registration of births in this country. The management was therefore forced to study the size of the child as an indication of its age. This method may not have been altogether successful, as size is not a scientific test of age, but it has kept many children at play who might have been at work.

#### BETTER WAGES

The question of wages in this country is difficult to determine with scientific exactness because of the changing value of the currency. The employer of labour has to determine wages in relation to the price for which he can sell his commodity. Wages,



# LIGHT AND AIR

The factories of this company are light, well-ventilated, and always include the most modern conveniences for the workers. The difference between the large factory and the little shop lies in this, that in the large factory ample room can be afforded to allow the workers to do their daily tasks under such surroundings that their health will not in any way be impaired by their work. In any shop the overhead expenses must be in relationship to the number of men at work. If one man is working alone, he cannot spend



Light, air, and healthy working conditions surround the labourers of the company.

# 作工全健享得人工足器空夠線光內廢

much money on light and air, which is expensive from the standpoint of building construction. If only two or three or half-a-dozen men are working together, perhaps a little more can be spent for light and air, but the rooms are bound to be small, the windows few and the light scarce, as these add to the general expenses of the establishment. When, however, you have several thousand people

Among the British-American Tobacco Company, Ltd. workers are:

Experts in the scientific handling of leaf tobacco. Experts in the scientific manufacture of tobacco. Engineers, civil and mechanical,

Electricians. Mechanics.

High-class skilled operators of many kinds of automatic and

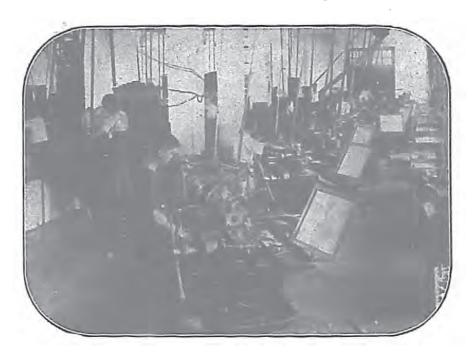
semi-automatic machines. Type printers, Offset printers. Lithographic printers. Artists. Office executives and accountants. Salesmen. Sales managers and sales executives, Advertising writers, Motion Picture operators. Transportation experts. Chemists, Draughtsmen.

# EQUALITY OF OPPORTUNITY

In a large industrial enterprise personal friendship and patronage can play almost no part in the advancement of an employee. With 25,000 workers under the direction of the management of the British-American Tobacco Company, Ltd. it is impossible for the directors to be personally acquainted with all the workers. But they are able to judge by results. They are able to discover the man with initiative and character, the man who does not simply grind at his job, but who is always improving himself, who is always learning something more about the business and adding to the general efficiency of the company. Such men easily rise to the top. All the higher officials of the company, whether Chinese or foreign, have risen from small positions to higher ones. In the British-American Tobacco Company, Ltd. there is an opportunity for every man to learn something, to develop himself and to better his condition. From that standpoint the British-American Tobacco Company, Ltd. is an industrial democracy which provides equality of opportunity for every employee.



of the British-American Tobacco Company, Ltd. are men and women who have to be capable of performing tasks requiring considerable skill. Some of this work is of such a nature as to require intensive training abroad, and in this respect the British-American Tobacco Company, Ltd. really becomes an educational institution. For the purposes of making this point clear, a list of the kinds of employees working for this company has been prepared, from which



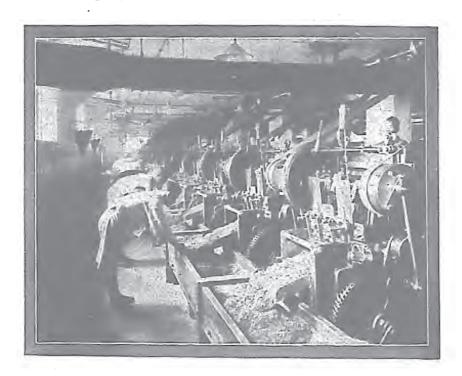
Many of the men trained in the company's Machine Shops go into business for themselves, making cigarette machinery which others are using.

意生立自後之成學徒學之習學內廠補機司公在數多 需所上市給供器機烟紙造製或

it will be seen how the company has taken unskilled workers, mostly from the farms and villages, and has developed them into highly trained men, many of whom eventually go into business for themselves in their respective specialities and make outstanding successes.



the earnings of a company are not the shareholders or the managers, who number few, but the labourers and producers of raw materials, who number many. The employment of 25,000 Chinese men and women in this business and the purchase of tobacco and other supplies locally, means that the largest part of the earnings in China of the British-American Tobacco Company, Ltd. returns to the Chinese people.



The cutting of even, smooth tobacco requires a very complex machine and careful attendants.

守看意注及器體發業用需整齊潔純絲想細切

# THE DEVELOPMENT OF SKILLED LABOUR

It might be thought, by those who are not so well-informed, that most of the labourers employed by the British-American To-bacco Company, Ltd. consist of workers who merely look after machines. This is quite incorrect. The Chinese workers



### MACHINE SHOP

In addition to the manufacturing of cigarettes, the printing of labels, posters and containers the British-American Tobacco Company, Ltd. maintains at Pootung a machine shop where modern machinery is built and spare parts are manufactured to provide against the wear and tear of imported machinery. At this plant engineering work of a very high grade is done. The company maintains this shop in anticipation of the day when it will manufacture in China all the machinery required in the conduct of its business. Some of the men who have been trained in this machine shop have set up in business for themselves and are to-day producing fine machinery which is being used in factories of the company's competitors.

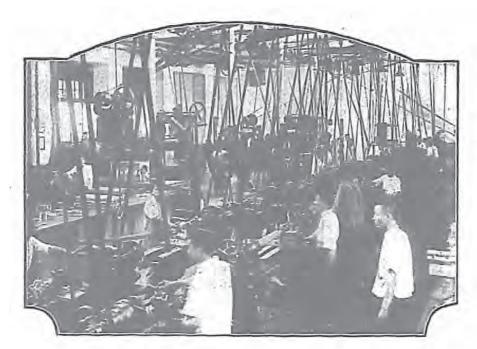
### THE BIRTH OF AN INDUSTRY

The opening of these factories was an experiment on the part of the company. When the British-American Tobacco Company, Ltd. began to manufacture cigarettes in this country, labour in China had not yet been industrialized. Labour was in the condition known in history as the Domestic System. Mass production and the large scale factory and mill were unknown. The workers produced their goods in little shops, usually behind the counter where the goods were sold. One or two workers were employed by the seller of the goods, and they worked long hours, under insanitary conditions, for small wages. Children were employed as apprentices to learn the business. This system was not confined to China. Until the first quarter of the 19th century it was universal.

The introduction of the machinery and the factory in Europe improved the condition of labour everywhere. But the factory, employing hundreds of labourers and utilizing a huge investment of capital, gave rise to new and difficult problems. Shareholders of merchandizing companies were at first reticent to risk their capital on an experiment along these lines in China. The British-American Tobacco Company, Ltd., however, from the beginning realized how important it was to China to bring modern industry to the country. It was willing to take the risk, because it had courage and conviction and because it wanted to please its customers, the Chinese people, by putting back into the country a large share of the money used in the business. For the greatest participators in

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surplus population which is such a serious problem in the overpopulated districts of central and north China. The British-American Tobacco Company, Ltd. factories are not all situated in Shanghai, but are scattered about the country, providing work to Chinese everywhere. Two of the factories are situated at Pootung, opposite Shanghai, in Kiangsu Province; one is in Shanghai; two are in Hankow, in Hupeh Province; one in Tientsin (Chihli); one



Skill and training go into the work of producing machinery in the British-American Tobacco Company, Ltd., Machine Shop in Pootung.

廠械機之東浦在司公烟幾英 成製克始練測及能才有具須器機烟紙製

at Mukden (Fengtien); and one at Tsingtao (Shantung). In addition to these, printing works have been established at Pootung, Shanghai, Tientsin and Tsingtao. At Pootung an engineering department and machine shop has also been established and a new tin-foil factory has now been completed.

S OPARCE

in this country a cigarette of the same standard and quality as that made in its factories in England and America, and at the same time it has sought to encourage the Chinese farmer to produce a grade of tobacco as good as that produced in Virginia and Carolina, so that they could use the native product without the cigarette suffering in any respect.



The application of machinery to the manufacture of the cigarette guarantees an even quality and cleanliness.

整齊且而潔純地質保可烟紙造製器機用

# THE DEVELOPMENT OF A GREAT INDUSTRY

This experiment has led to the development of the great cigarette manufacturing industry in China, which now ranks only second to the cotton spinning and weaving industry. The British-American Tobacco Company, Ltd. alone employs 25,000 Chinese in this industry, thus providing work and a livelihood for a large body of men and women who otherwise might have been of that



whether it was the same kind that he bought before. He knew nothing about its quality, except as he could judge it himself, or its cleanliness, except as he could see it, or its freshness, except as he could smell it.

The cigarette with the trade-mark, however, is something quite different. Behind it stands the pride and the reputation of the manufacturers and the selling agents. They believe so much in their article that their whole good-will lies in their trade-mark. It is the sign of uniformity, of quality and of good service. It is to tobacco what the sterling mark is to silver. It is a contract between the manufacturer and the public of service. It is the public's guarantee that they are getting their money's worth.

## PRICE AND QUALITY

Every student of economics knows that standards of living vary in different countries. In some places the standard of living is very high; in others it is lower. The standard of living depends upon the average income of the people. In China it is determined by the average income which a farmer makes out of his labour. which is not very high. Now, a small company has not the resources to meet the lower standard of living of China in such a way that the Chinese can have a high quality product at a small cost. A large company can save money in purchasing, in manufacturing, in distribution, and this saving can go into the quality. This is the reason why a large company like the British-American Tobacco Company, Ltd. can sell on the Chinese market, cigarettes of good quality at prices suitable to all classes of consumers. Anyone who has travelled knows this to be a fact. It is a fact which has been made possible by the principles of service of the British-American Tobacco Company, Ltd.

#### USING NATIVE PRODUCTS

At the same time, the large companies can always undertake new developments without allowing their experiments to depreciate the quality of their product. One of the first experiments made by the British-American Tobacco Company, Ltd. was the manufacture of cigarettes in China and the utilization of tobacco grown in China for their manufacture. Following its principle of serving its customers and satisfying their wishes, the British-American Tobacco Company, Ltd. has endeavoured to produce



control of the company is in the hands of the shareholders and the

executive employees, who are also of all nationalities.

The business of the company in China is conducted by the British-American Tobacco Company (China), Ltd., which is managed by executive enaployees of all nationalities. Several associated firms, the management of which is entirely under the direction of Chinese, have now joined with this company in the tobacco business in China.

# THE LESSON OF THE INDUSTRIAL REVOLUTION

It might be asked: Why is it necessary that there should be one large company consisting of the leading manufacturers of several countries instead of many small concerns? The answer to this question lies in the history of modern business. When the Industrial Revolution applied machinery to the manufacture of commodities, more goods were produced than could be consumed in the locality of manufacture. It was necessary to export large quantities to other countries. It also became necessary to import raw materials from the whole world to keep the machines and the workers busy. This applied to everything—to steel, textiles, woodwork and tobacco.

The managers of these constantly growing enterprises soon realized that it was not efficient or beneficial to the trade if they wasted their efforts in mere competition. They learned that they could produce a better article more cheaply if they co-operated. They found that they could satisfy the public better if they put their full energy into producing a higher type of article than if they wasted their time and money in trade warfare. They found that they could procure finer raw materials and use them to better advantage if they either purchased large quantities or used their joint capital in producing the raw materials themselves. They also realized that good business did not consist merely in selling something to the public, but in pleasing the public, for when a customer is pleased he purchases the same article again. They therefore joined forces and produced goods of which they could be proud.

#### THE TRADE-MARK

One of the first results of this tendency was the trade-marking of goods. In the old days a man went into a shop and bought a pound of tobacco. He did not know the origin of the tobacco, or



to sell their products outside of their own countries. In 1902 these manufacturers organized the British-American Tobacco Company, Ltd. with principal offices in London and New York. One of the leading spirits of the firm was the late Mr. James B. Duke, the most important American tobacco merchant of his day.

It is at this point necessary to make it clear that although the British-American Tobacco Company, Ltd. maintains principal offices in New York and London, it is in reality an international company, in that its shares are held the world over. All nationalities, including



This is the original engine used at Pootung between 1902 and 1904. Compare its simplicity with machine on page 29.

東浦在時年四零百九千一及年二零百九千一於乃此 較比器機之頁四第與試器機之用所

the Chinese, are to be found on the lists of shareholders. These shares may be purchased on the open market in any country. Any Chinese who desires to become a shareholder may go to his broker in Shanghai or any other city and purchase shares at the current market price. The profits and bonuses of this company are distributed to shareholders in all countries, including China. The



they used in their pipes of various descriptions. The earliest foreign travellers through the country remarked upon the amount of tobacco which was being smoked everywhere, by all classes of society and by both sexes.

This form of smoking, however, was unsanitary and did not give the smoker the full advantage of the tobacco. The invention of the cigarette gave those who smoke tobacco an opportunity to enjoy the leaf in its most pleasant manner; in a clean, sanitary and satisfactory form. The application of machinery to the manufacture of the cigarette assured the smoker that his tobacco would come to him uniform, free from impurities, without contamination at any stage of manufacture.

The British-American Tobacco Company, Ltd. cannot claim the credit of having introduced tobacco to China. It does, however, ask that it be recognized as the pioneer which brought to the masses of the Chinese people the machine-made cigarette, the most perfect form of smoking tobacco thus far known.

In 1890 an American firm, Mustard & Company, began to import American cigarettes into China. This company also realized that a great tobacco-smoking country like China ought to manufacture its own cigarettes. In 1891 they brought the first cigarette-making machine to China and manufactured the first cigarette ever made in this country. The pioneer firm of Mustard & Company still exists and is now associated with the British-American Tobacco Company, Ltd., whose business in China is really a development of this first effort.

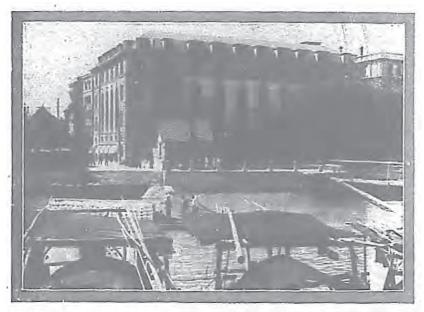
# BRITISH-AMERICAN TOBACCO COMPANY, LTD. AN INTERNATIONAL ENTERPRISE

The British-American Tobacco Company Ltd. came into existence as a result of American and British manufacturers of cigarettes reaching the conclusion that they could serve the public more satisfactorily by working together than by competing with each other. The manufacturers of both countries were using the same tobacco, Virginia, and were really producing the same kinds of cigarettes, but they were wasting energy and capital in an unwise and unnecessary competition. The manufacturers of Pinhead, Capstan, Pirate, Ruby Queen and Three Castles formed one company





as a friend of their country, as a business organization which is constantly creating, constantly building up, and which has never once in its whole career committed a single act of a destructive character.



The New Executive Offices of the British-American Tobacco Company (China), Ltd., at the Corner of Soochow and Museum Roads, Shanghai.

路州蘇海上在屋房公辦建新司公烟災英華駐 角轉路院物博及

It is because the British-American Tobacco Company Ltd. realizes the friendship which has grown up between the Chinese people and itself that this record of its service to China is issued, in the hope that those who have misunderstood or have been misled will join with those who are the company's warmest friends to make this service continuous and for a permanent benefit to China.

# THE CIGARETTE-AN IMPROVED SMOKE.

The tobacco plant has been known and smoked in China for centuries, even before Europe was familiar with its fragrance and delight. The Chinese cut up the tobacco in small strips which



FOR GOOD, RETURN GOOD, FOR EVIL, JUSTICE.—Confucius

N a narrow sense a great business exists only to make profits for its shareholders. Enterprises which have restricted their efforts to making profits have rarely succeeded in developing into important world-famed organizations. The modern industrial enterprise is as much a social as a business institution. It recognizes its social obligations to the community in which it operates. Its first principle is service,—service to its labourers, service to its agents, service to the public.

The British-American Tobacco Company, Ltd., has recognized this principle since its inception and has never for a moment deviated from it. In good times and bad the company has devoted a large part of its earnings to public service and the betterment of the condition of its workers and agents. When misguided competitors have attempted to shake the public confidence in the company, it nevertheless continued to adhere to its ideal of service. This ideal might be summed up in the Confucian doctrine, "For Good, Return Good, For Evil, Justice." And justice has always been interpreted as meaning a continuous and unimpaired faith in the ideal of maximum usefulness to the Chinese people.

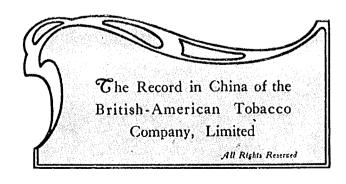
### A DEBT REPAID

This pamphlet is prepared as a record of the service of the company to China. It is not a statement of what China owes to the company, but of what the company feels that it owes to China and what steps it has taken to repay its obligations. It is a statement not of business adventures and profits, but of the efforts to make business humane, to make an industrial and commercial enterprise a part of and an asset to the community and the country. There have been moments when the Chinese people have misunderstood the British-American Tobacco Company, Ltd., and have shown themselves unfriendly to it. There have been moments when competitors have forgotten the ethics of trade and have defamed this company unjustly. But over a long period of years these instances have been rare and of the shortest duration. The Chinese people have, on the whole, regarded the British-American Tobacco Company. Ltd.





Facsimile of a hanger designed by the Art Department and printed at the Pootung Works of the British-American Tobacoo Co., Ltd.



or Good, Return Good,
For Evil, Justice.—Confucius

The Record in China of the British-American Tobacco Company,
Limited

G. X. Shih

