

(按照香港公認會計原則編制) (Prepared in accordance with Generally Accepted Accounting Principles in Hong Kong)  
(除另有說明外, 所有金額均以人民幣千元為單位) (Amounts expressed in thousands of RMB unless otherwise stated)

**f. 投資於聯營公司**

投資於聯營公司 (本公司能對其發揮重大影響力的企業), 均以權益法記賬計入綜合財務報表。據此投資於聯營公司首先按成本值記錄, 並於其後就未記入損益表內本集團佔聯營公司收購後之淨利潤變動、派息及其它股東權益之變動作出調整, 並減去任何減值準備。損益表則反映本集團佔聯營公司之經營成果。

投資於本公司的聯營公司的權益均按成本值減除累計減值準備列賬於本公司的資產負債表內。本公司從聯營公司所得收入是以已收及應收股息記入本公司損益賬內。

**g. 長期投資**

**持有至到期證券**

持有至到期證券乃本集團及本公司有明確意向及有能力長期持有至到期的債券投資, 並按攤銷後的成本值減有關減值準備列賬。

於各資產負債表日, 本集團及本公司對其擁有的持有至到期證券作出風險評估, 以確認其賬面值的可收回性。如預計該賬面值不能收回, 需作適當的減值準備並列支於當年損益賬內。如引致持有至到期證券減值的情況不再存在並有證據顯示會於可見之未來持續下去, 其減值準備則會沖回當年的損益。

**(f) Investment in associated companies**

Investment in associated companies where significant influence is exercised by the Group are accounted for using the equity method in the consolidated financial statements, whereby the investment is initially recorded at cost and adjusted thereafter to recognise the Group's share of the post-acquisition profits or losses of the associates, distributions received from the associates and other necessary alterations in the Group's proportionate interest in the associates arising from changes in the equity of the associates that have not been included in the income statement and less any accumulated impairment losses. The Group's share of post-acquisition results of associates is included in the consolidated income statement.

In the Company's financial statements, investments in associates are carried at cost less any accumulated impairment losses. The results of the associates are included in the income statement to the extent of dividends received and receivable.

**(g) Long-term investment**

**Held-to-maturity securities**

Held-to-maturity securities are bond investments which the Group and the Company have the expressed intention and ability to hold to maturity. They are carried at amortised cost less any provision for impairment in value.

The carrying amounts of held-to-maturity securities are reviewed at each balance sheet date to assess the credit risk and whether the carrying amounts are expected to be recovered. Provisions are made when the carrying amounts are not expected to be recovered and are recognised as an expense in the income statement. Provisions against the carrying value of held-to-maturity securities are reversed to the income statement when the circumstances and events that led to the write-downs or write-offs cease to exist and there is persuasive evidence that the new circumstances and events will persist for the foreseeable future.

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當持有至到期證券出售或轉讓時，其賬面值與出售或轉讓所得款項淨額之差計入當年損益。

Upon disposal or transfer of held-to-maturity securities, any profit and loss thereon is accounted for in the income statement.

#### 投資證券

#### Investment securities

計劃持續持有之證券，包括債權（除持有至到期證券）及股權證券，乃分類為投資證券並按成本值減有關減值準備列賬於資產負債表上。

Investments in debts (other than held-to-maturity securities) and equity securities which are intended to be held for an identified long-term purpose on a continuing basis, are classified as investment securities and are included in the balance sheet at cost less any provision for impairment in value.

於各資產負債表日，本集團及本公司對各投資證券作覆核，以評估有關之公平價值是否減值至低於賬面金額。倘發生上述減值情況，則賬面金額可予削減，而有關削減乃確認於當年損益，除非有證據顯示有關減值乃暫時性質。如引致投資證券減值的情況不再存在並有證據顯示會於可見之未來持續下去，其減值準備則會沖回當年的損益。

The carrying amounts of investment securities are reviewed at each balance sheet date to assess whether the fair values have declined below the carrying amounts. When such a decline has occurred, the carrying amounts are reduced and the reduction is recognised as an expense in the income statement unless there is evidence that the decline is temporary. Provisions against the carrying value of investment securities are reversed to the income statement when the circumstances and events that led to the write-downs or write-offs cease to exist and there is persuasive evidence that the new circumstances and events will persist for the foreseeable future.

當投資證券出售及轉讓時，其賬面值與出售或轉讓所得款項淨額之差計入當年損益。

Upon disposal or transfer of investment securities, any profit and loss thereon is accounted for in the income statement.

#### 其它投資

#### Other investments

除持有至到期證券及投資證券以外的證券均分類為其它投資，並以公允價值於資產負債表上反映。所有未實現持有損益均計入當年損益賬內。

Securities other than investment securities or held-to-maturity securities are classified as other investments and are carried at fair value in the balance sheet. Any unrealised holding gain or loss on other investments is recognised in the income statement in the period when it arises.

當其它投資出售及轉讓時，其賬面值與出售或轉讓所得款項淨額之差計入當年損益。

Upon disposal or transfer of other investments, any profit and loss thereon is accounted for in the income statement.

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#### h. 無形資產

無形資產於取得時按實際成本入賬。無形資產是在有關的經濟利益很可能流入企業及該資產的成本能夠可靠地計量時才予以確認。已確認的無形資產按成本扣除累計攤銷及減值準備計價。

內部產生之無形資產於產生期間作為費用列支，惟符合以下條件之開發費除外：

\* 該項產品或過程可清晰地界定而該項產品或過程所招致的成本可獨立地釐定及可靠地量度

\* 該項產品或過程的技術可行性可獲證實

\* 企業擬銷售推廣或使用該項產品或過程

\* 該項產品或過程存在市場，或其使用性可獲證實

\* 存在有充裕資源，或可證實其可供使用以完成有關項目及推廣或使用該項產品或過程。

於該等無形資產被購買或完成后發生的支出，應在發生時確認為當期費用。如該支出能產生比原有評估表現水平較高的預見經濟利益，及能夠可靠地計量及分配到將被溢值的無形資產成本上，則該支出能確認無形資產成本部份。

#### (h) Intangible assets

Intangible assets are measured initially at cost. Intangible assets are recognised if it is probable that the future economic benefits that are attributable to the asset will flow to the Group, and the cost of the asset can be measured reliably. After initial recognition, intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Internally generated intangible assets are charged against income in the period incurred except for development costs which comply with the following criteria:

\* the product or process is clearly defined and the costs are separately identified and measured reliably;

\* the technical feasibility of the product or process is demonstrated;

\* the product or process will be sold or used in-house;

\* a potential market exists for the product or process or its usefulness in the case of internal use is demonstrated; and

\* adequate technical, financial and other resources required for completion of the product or process are available.

Subsequent expenditure on an intangible asset after its purchase or its completion is recognised as an expense when it is incurred unless it is probable that this expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and can be measured and attributed to the asset reliably in which case it will be added to the cost of the intangible asset.

## 財務報表附注（續） Notes to the Financial Statements (Cont'd)

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攤銷採用直線法，按照各類無形資產的估計使用年限計算。有關估計使用年限及攤銷方法均於每年年結時重新覆核。無形資產的估計使用年限如下：

商標	40年	Trademarks	40 years
專有技術	10年	Technology know-how	10 years

### i. 商譽

收購成本超過本集團於收購日按持股比例計算的被收購企業可辨認資產及負債之公允價值的部分確認為商譽並在資產負債表中認列為一項資產。對於以權益法核算於聯營公司之投資，商譽則計入投資的賬面價值。商譽按成本減累計攤銷及累計減值準備計價。商譽之攤銷採用直線法於十年之有效期限內攤銷。

### j. 負商譽

本集團於收購日按持股比例計算的被收購企業可辨認資產及負債之公允價值超過收購成本的部分確認為負商譽。

負商譽按下述方法在利潤中確認：

\* 如果負商譽與本公司購買計劃中確認並能可靠計量的預計未來損失和費用有關，該部分負商譽在未來的損失和費用被確認時確認為收益。

\* 如果負商譽不超過所取得的可辨認非貨幣性資產的公允價值，則按所取得的可辨認應折舊資產或應攤銷資產的加權平均剩餘年限內，用有系統的方法確認為收益。

Intangible assets are amortised on a straight-line basis over their estimated useful lives. The amortisation period and the amortisation method are reviewed annually at each financial year end. The estimated useful lives of intangible assets are as follows:

### (i) Goodwill

The excess of the cost of an acquisition over the Group's interest in the fair value of the net identifiable assets and liabilities acquired as at the date of the acquisition is recorded as goodwill and recognised as an asset in the balance sheet. With respect to investments in associated companies accounted for under the equity method of accounting, goodwill is included in the carrying amount of the investments. Goodwill is carried at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised on a straight-line basis over its useful life of 10 years.

### (j) Negative goodwill

Any excess, as at the date of the transaction, of the Group's interest in the fair values of the identifiable assets and liabilities acquired over the cost of the acquisition, is recognised as negative goodwill.

Negative goodwill is recognised in the income statement as follows:

\* to the extent that negative goodwill relates to expected future losses and expenses that are identified in the Company's plan for the acquisition and can be measured reliably, that portion of negative goodwill is recognised as income when the future losses and expenses are recognised;

\* the amount of negative goodwill not exceeding the fair values of acquired identifiable non-monetary assets is recognised as income on a systematic basis over the remaining weighted average useful life of the identifiable acquired depreciable/amortisable assets; and