

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

(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)

\* 如果負商譽的金額超過所取得的可辨認非貨幣性資產的公允價值, 則立刻確認為當期收益。

\* the amount of negative goodwill in excess of the fair values of acquired identifiable non-monetary assets is recognised as income immediately.

### k. 存貨

### (k) Inventories

存貨包括原材料、在產品、包裝物/輔料及低值易耗品和產成品。

Inventories mainly include raw materials, work-in-progress, packaging materials, auxiliary materials, low value consumables and finished goods.

期末存貨按成本或淨變現價值兩者較低者計價。成本按加權平均法計算, 包括所有的採購成本、生產成本及使存貨達到目前地點及狀態的其它相關成本。淨變現價值按估計的正常銷售價格減所有尚需投入的生產成本及銷售費用計算。低值易耗品及部份包裝物按2-5年使用年限採用直線法攤銷列作當年生產費用。

Inventories are stated at the lower of cost and net realisable value. Cost, calculated on the weighted average cost basis, comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Low-value consumables and certain packaging materials are amortised as expenses over their estimated useful lives of 2-5 years using the straight-line method.

存貨一經出售, 其賬面價值在相應收入的確認期間內即被確認為成本。存貨跌價減值或存貨損失的金額在減值或損失發生的當期確認為費用。若此后存貨的淨變現價值有所增加, 則應將以前已確認的存貨減值轉回, 並於轉回當期作為費用的減少。

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### l. 應收賬款及其它應收款

### (l) Trade and other receivables

應收賬款及其它應收款項以成本值減壞賬準備后的淨值列示。

Trade and other receivables are stated at their cost, after provision for doubtful accounts.

### m. 現金及現金等價物

### (m) Cash and cash equivalents

現金系指庫存現金及存放於銀行或其它金融機構的可以隨時用於支付的存款。

Cash represents cash on hand and deposits with banks or other financial institutions which are repayable on demand.

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現金等價物系指期限短、流動性強且易於轉換為已知金額現金的投資。該等投資的原始投資期限不超過三個月且價值變動風險很小。

Cash equivalents represent short-term, highly liquid investments which are readily convertible into known amounts of cash with original maturities of three months or less and that are subject to an insignificant risk of change in value.

#### n. 經營租賃

#### (n) Operating leases

資產擁有權之大部份收益及風險由出租人享有或承擔之租賃均列為經營租賃。經營租賃之租金支出按租賃年期以直線法從盈餘中扣除。

Leases of assets under which substantially all the risks and rewards of ownership of the assets are retained by the lessor are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

#### o. 準備金

#### (o) Provisions

倘本集團及本公司需就過去事件承擔現有法律或推定責任而很可能導致經濟利益流出企業以抵償責任，而有關金額能可靠估計時，需計提有關準備金。該等準備金需於每一資產負債表日作出覆核及對有關估計金額作出調整以反映當時最準確之估計。當有關準備金額的時間值會造成重大影響時，有關準備將以估計用於抵償責任的金額的淨現值計提。

A provision is recognised when the Group and the Company has a present legal or constructive obligation as a result of a past event and it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where the effect of the time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

#### p. 收入確認基準

#### (p) Revenue recognition

在有關交易經濟利益能流入本集團及本公司，和相關的收入和成本能可靠地衡量的前提下，收入按以下的基準確認：

Provided it is probable that the economic benefits associated with a transaction will flow to the Group and the Company and the revenue and costs, if applicable, can be measured reliably, revenue is recognised on the following bases:

##### (i) 銷售收入

##### (i) Sale of goods

銷售交易之收入於擁有貨品的風險與回報轉讓予客戶時確認。

Sale of goods is recognised when the significant risks and rewards of ownership of the goods have been transferred to customers.

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### (i) 利息收入

銀行存款利息收入乃根據未償還本金額及適用之實際利率，按時間比例確認。長期債權投資之利息收入於收取利息的權利獲確定時確認。

### (ii) Interest income

Interest income from bank deposits is recognised on a time proportion basis on the principal outstanding and at the rates applicable. Interest income from investments in securities is accounted for to the extent of interest received or receivable.

### (iii) 股息收入

股息收入於股東收取股息之權利獲確定時確認。

### (iii) Dividend income

Dividend income is recognised when the right to receive payment is established.

### (iv) 補貼收入

補貼收入於收取補貼之權利獲確定時確認。

### (iv) Subsidy income

Subsidy income is recognised when the right to receive payment is established.

## q. 遞延稅項

遞延稅項採用負債法就因應課盈利與財務報表所列的盈利兩者間之時差而產生之稅務負債作出撥備，惟認為不會於可見未來出現的負債或資產則不包括在內。

## (q) Deferred taxation

Deferred taxation is provided under the liability method in respect of timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that it is probable that a liability or an asset will crystallise.

## r. 外幣兌換

### (i) 外幣交易

本公司及其附屬公司的賬目及記錄均以彼等各自經營業務所在地的報表貨幣入賬。外幣交易皆以交易時適用匯率換算為各自的報表貨幣。以其它貨幣計算的貨幣性資產及負債按結算日的適用匯率換算。除有關被資本化的借貸成本外，匯兌損益均記賬於當年損益表內。

## (r) Foreign currency

### (i) Foreign currency transactions

The Company and its subsidiaries maintain their books and records in their respective reporting currencies. Transactions in other currencies are translated into the reporting currency at exchange rates prevailing at the time of the transactions. Monetary assets and liabilities denominated in other currencies at the balance sheet date are re-translated at exchange rates prevailing at that date. All exchange differences, other than those capitalised as a component of borrowing costs, are recognised in the income statement in the year in which they arise.

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(i) 海外公司

合併的海外附屬公司大多數視作海外公司, 因為它們在財務上、經濟上和組織機構上均是自治的。它們的報表貨幣是各自經營業務所在地的貨幣。對於合併海外公司的報表, 資產負債表按年終的匯率折算為人民幣, 損益表按年內的平均匯率折算。產生的全部匯兌差額以匯率折算差額列入權益項目。

s. 借款費用

借款費用包括利息費用及其它與借款相關的費用, 包括借款折溢價的攤銷、借款安排的輔助性支出的攤銷及作為利率調整而產生的外幣借款的匯兌損益。

借款費用一般於發生當期計入費用, 除非用借款購建的資產需較長一段時間的購建方能投入使用, 則與該項資產直接有關的借款費用予以資本化。當購建成本及借款費用開始發生且為該等資產達到預定用途的購建活動正在進行時, 借款費用才開始資本化。資本化的借款費用根據該項資產達到預定用途前所平均佔用的資金計算。若由於借款費用資本化而致資產的賬面價值超過其可回收價值, 則應計提該資產的減值準備。

(ii) Foreign entities

The majority of foreign consolidated subsidiaries are regarded as foreign entities since they are financially, economically and organisationally autonomous. Their reporting currencies are the respective local currencies. Financial statements of foreign consolidated subsidiaries are translated at year-end exchange rates with respect to the balance sheet, and at an average rate for the year with respect to the income statement. All resulting translation differences are included in the cumulative translation adjustment included in equity.

(s) Borrowing costs

Borrowing costs include interest charges and other costs incurred in connection with the borrowing of funds, including amortisation of discounts or premiums relating to borrowings, amortisation of ancillary costs incurred in connection with arranging borrowings and exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs are expensed as incurred, except when they are directly attributable to the acquisition, construction or production of the assets that necessarily takes a substantial period of time to prepare for its intended use in which case they are capitalised as part of the cost of that asset. Capitalisation of borrowing costs commences when expenditures for the asset and borrowing costs are being incurred and the activities to prepare the asset for its intended use are in progress. Borrowing costs are capitalised at the weighted average cost of the related borrowings until the asset is ready for its intended use. If the resulting carrying amount of the asset exceeds its recoverable amount, an impairment loss is recorded.