

## (q) 收入確認基準

在有關交易經濟利益能流入本集團，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：

(i) 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。

(ii) 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。

(iii) 股息收入於股東收取股息之權利獲確定時確認。

(iv) 經營租賃之租金收入按直線法確認。

## (r) 補貼收入

當企業能夠合理地保證會符合附帶條件以及補貼將可收取時，政府補貼初步確認為其它收入。

## (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外幣借款的匯總損益作為利息調整。

## (q) Revenue recognition

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

(ii) Interest income from bank deposits and investment is recognised on a time proportion basis on the principal outstanding and at the rate applicable.

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

(iv) Operating lease rental income is recognised on a straight-line basis.

## (r) Subsidy income

Subsidy income received and receivable from local governments for general working capital financing is recognised as other revenue, when there is reasonable assurance that the Group will comply with the conditions attaching with it and that the subsidy is recognised when the right to receive is established.

## (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.

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。

#### (t) 分部資料

本集團唯一主要業務為生產及銷售啤酒產品，因此未有編制按業務分部的資料。按本集團內部財務資料匯報架構，可為五個主要的地區分部。這些地區分部為本集團編制基本分部資料的基礎。按地區劃分的分部財務資料詳列於附注3。

分部收入、費用及分部經營結果包括地區分部間之轉讓。該等轉讓乃按雙方就市場情況協商進行，並於合併時全部沖銷。

未分配資產及負債指未分類企業資產及負債。

未分配成本指集團整體性開支。分部資產主要包括無形資產、固定資產、存貨、應收賬款及經營現金，不包括之項目主要為證券之投資。分部負債指經營負債，而不包括例如若干集團整體性之借款等項目。資本性開支包括購入無形資產及固定資產的費用，當中包括因收購控股子公司而添置之資產。

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.

#### (t) Segments

The Group is principally engaged in the production and distribution of beer products. Hence, no business segment information is prepared. In accordance with the Group's internal financial report, the Group has determined that the operations of the Group can be classified into five primary geographical segments. These segments are the basis upon which the Group reports its primary segment information. Financial information on geographical segments is presented in Note 3.

Segment revenue, segment expenses and segment results include transfers between geographical segments. Such transfers are accounted for in the ordinary course of business. Those transfers are eliminated on consolidation.

Unallocated assets and liabilities represent corporate assets and liabilities.

Unallocated costs represent corporate expenses. Segment assets consist primarily of intangible assets, fixed assets, inventories, receivables and operating cash, and mainly exclude investments in securities. Segment liabilities comprise operating liabilities and exclude items such as certain corporate borrowings. Capital expenditure comprise additions to intangible assets and fixed assets, including additions arising from acquisitions of subsidiaries.

至於地區分部報告，銷售額乃按照客戶所在國家計算。總資產及資本性開支按資產所在地計算。

(u) 或然事項

或然負債指因已發生的事件而可能引起之責任，此等責任需就某一宗或多宗事件會否發生才能確認，而集團並不能完全控制這些未來事件會否實現。或然負債亦可能是因已發生的事件引致之現有責任，但由於可能不需要消耗經濟資源，或責任金額未能可靠地衡量而未有人賬。

或然負債不會被確認，但會在賬目附注中披露。假若消耗資源之可能性改變導致可能出現資源消耗，此等負債將被確認為撥備。

(v) 期後事項

資產負債表日後事項若有助於對公司於資產負債表日存在的狀況提供額外資料或指出持續經營的假設不適用時，則須作為調整事項反映於賬目中。不作為調整事項的資產負債表日後事項如涉及金額重大，亦須在賬目附注中披露。

(w) 會計估計

公司管理層於編制本賬目中所採用之會計估計及假設乃是按照香港會計準則之披露要求而編制。實際金額可能與估計金額有差異。

### 3. 分部報表

本集團之唯一主要業務為生產及銷售啤酒，因此未提供按業務分部資料之分析。

In respect of geographical segment reporting, sales are based on the region in which the customer is located. Total assets and capital expenditures are where the assets are located.

(u) Contingent liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. It can also be a present obligation arising from past events that is not recognised because it is not probable that outflow of economic resources will be required or the amount of obligation cannot be measured reliably.

A contingent liability is not recognised but is disclosed in the notes to the accounts. When a change in the probability of an outflow occurs so that the outflow becomes probable, it will then be recognised as a provision.

(v) Subsequent events

Post-year-end events that provide additional information about a Group's position at the balance sheet date or those that indicate the going concern assumption is not appropriate are reflected in the accounts. Post-year-end events that are not adjusting events are disclosed in the notes when material.

(w) Use of estimates

The preparation of accounts in conformity with accounting principles generally accepted in Hong Kong requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### 3. Segmental reporting

The Group mainly engaged in the production and distribution of beer products. Accordingly, no analysis of business segment information is provided.