



1. 賬目編製之基準

在編製賬目時，基於本集團於二零零一年十二月三十一日出現流動負債較流動資產超出46,404,000美元(二零零零年：127,630,000美元(重列於附註9))，因此董事已審慎評估本集團在可見未來之營運資金及融資需求。

董事基於本集團現有之現金結餘及可動用之銀行信貸與業務持續錄得溢利的情況下，認為本集團在可見將來有充份資源完全兌現其財務承擔。故此，賬目以持續經營之準則編製。

2. 主要會計政策

(a) 入賬準則

賬目乃根據香港會計師公會頒佈之會計準則及其理解說明、香港普遍採用之會計原則及香港公司條例有關披露之規定編製。賬目同時根據香港聯合交易所有限公司之「上市證券規則」之適用披露規定編製。本集團所採用之主要會計政策概要載於下文。

1. BASIS OF PREPARATION

In preparing the financial statements, the directors have made careful assessments of the working capital and financing requirements of the Group in the foreseeable future as the Group had current liabilities exceeded its current assets by US\$46,404,000 (2000: US\$127,630,000 as restated in note 9) at the balance sheet date.

Taking into account the existing banking facilities and cash balance of the Group and continuing profitable operations in the future, the directors are satisfied that the Group has sufficient resources to meet in full its financial obligations as they fall due in the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

2. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with Statements of Standard Accounting Practice ("SSAPs") and Interpretations issued by the Hong Kong Society of Accountants, accounting principles generally accepted in Hong Kong and the disclosure requirements of the Hong Kong Companies Ordinance. These financial statements also comply with applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. A summary of the principal accounting policies adopted by the Group is set out below.



2. 主要會計政策(續)

(a) 入賬準則(續)

於本年度，本集團已採用於二零零一年一月一日或以後開始之會計期間生效的會計準則：

| | |
|-------------------|------------------------------|
| 會計準則第9條 (修訂本) | ： 結算日後事項的會計處理 |
| 會計準則第14條 (修訂本) | ： 租賃(於二零零零年七月一日或以後開始之會計期間生效) |
| 會計準則第26條 | ： 分部報告 |
| 會計準則第28條 | ： 撥備、或然負債及或然資產 |
| 會計準則第30條 | ： 業務合併 |
| 會計準則第31條 | ： 資產減值 |
| 會計準則第32條 | ： 綜合賬目及對附屬公司投資之會計處理 |

適用於新/經修訂會計準則之項目，已載於賬目相關附註內。

(b) 編製基準

編製賬目時以原值作為衡量標準，而若干投資則以市值作出修訂，詳情載於下文之會計政策。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(a) Basis of accounting (continued)

In the current year, the Group adopted the following SSAPs which are effective for the accounting periods commencing on or after 1 January 2001:

| | |
|-------------------|--|
| SSAP 9 (revised) | ： Events after the balance sheet date |
| SSAP 14 (revised) | ： Leases (effective for the periods commencing on or after 1 July 2000) |
| SSAP 26 | ： Segment reporting |
| SSAP 28 | ： Provision, contingent liabilities and contingent assets |
| SSAP 30 | ： Business combination |
| SSAP 31 | ： Impairment of assets |
| SSAP 32 | ： Consolidated financial statements and accounting for investments in subsidiaries |

The effect of adopting these new/revised accounting standards, if any, is set out in the relevant notes to the financial statements.

(b) Basis of preparation

The measurement basis used in the preparation of the financial statements is historical cost modified by the marking to market of certain investments in securities as explained in the accounting policies set out below.



2. 主要會計政策(續)

(c) 綜合基準

綜合賬目包括本公司及各附屬公司截至每年十二月三十一日之賬目。在年度內收購或出售之附屬公司業績由實際收購日期起計或截至實際出售日期(視情況而定)計算入綜合收益表。

本集團內各公司間之重大交易及結餘均在綜合賬目時抵銷。

少數股東權益即外界股東所佔附屬公司之經營業績及資產淨值。

(d) 商譽

正商譽指於綜合賬目時因有關收購成本超出本集團於收購當日在附屬公司可辨認資產及負債之公平價值中所佔權益產生之部分。於二零零一年一月一日前因收購而產生之正商譽計入於收購年度儲備。於二零零一年一月一日後因收購而產生之正商譽乃確認為資產，並按其可用經濟年期以直線法攤銷。

負商譽指本集團於收購當日在附屬公司可辨認資產及負債之公平價值中所佔權益超出收購成本之部分。於二零零一年一月一日前因收購而產生之負商譽於收購年度計入資本儲備。於二零零一年一月一日後因收購而產生之負商譽列為資產減值，並將依據情況分析撥入收益計算，從而得出結餘。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(c) Basis of consolidation

The consolidated financial statements include the financial statements of the Company and its subsidiaries made up to 31 December each year. The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

All significant inter-company transactions and balances within the Group are eliminated on consolidation.

Minority interests represent the interests of outside shareholders in the operating results and net assets of subsidiaries.

(d) Goodwill

Positive goodwill arising on consolidation represents the excess of the cost of the acquisition over the Group's interest of the fair value of the identifiable assets and liabilities acquired at the date of acquisition. Positive goodwill arising on acquisitions prior to 1 January 2001 is taken to reserves in the year of acquisition. Positive goodwill arising on acquisitions after 1 January 2001 is recognised as an asset and amortised on a straight-line basis over its useful economic life.

Negative goodwill represents the excess of the Group's interest in the fair value of the identifiable assets and liabilities acquired at the date of acquisition over the cost of the acquisition. Negative goodwill arising on acquisitions prior to 1 January 2001 is credited to capital reserve. Negative goodwill arising on acquisitions after 1 January 2001 is presented as a deduction from assets and is released to income based on an analysis of the circumstances from which the balance resulted.



2. 主要會計政策(續)

(d) 商譽(續)

在計算年內出售附屬公司或聯營公司時所產生的收益或損失，已包括任何尚未在綜合收益表內攤銷之應佔購入商譽，或以前年度已在本集團之儲備已作處理。

(e) 附屬公司

附屬公司為本公司直接或間接有權決定企業之財務及經營政策以從其業務經營獲利。本公司資產負債表內的附屬公司投資乃按成本減任何減值虧損列賬。投資之賬面值會按個別釐定減至其可收回價值。附屬公司之業績於本公司賬內按已收及應收股息計算。

(f) 聯營公司

聯營公司為本集團具有重大影響力之企業，但不屬於本集團之附屬公司或合營企業。

綜合收益表包括本集團所佔本年度聯營公司之收購後業績，攤銷正或負商譽之扣除或加入及確認減值虧損乃根據附註2(d)所述。在綜合資產負債表中，計算聯營公司之賬面值時包括本集團享有聯營公司之淨資產及收購時所產生的正或負商譽扣除累計攤銷及減值虧損。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(d) Goodwill (continued)

On disposal of a subsidiary or an associate during the year, any attributable amount of purchased goodwill not previously amortised through the consolidated income statement or which has previously been dealt with as a movement on Group reserves is included in the calculation of the gain or loss on disposal.

(e) Subsidiaries

A subsidiary is an enterprise, in which the Company, directly or indirectly, has the power to govern the financial and operating policies so as to obtain benefits from its activities. In the Company's balance sheet, the investments in subsidiaries are stated at cost less impairment losses. The carrying amount of the investment is reduced to its recoverable amount on an individual basis. The results of subsidiaries are accounted for by the Company on the basis of dividends received and receivable.

(f) Associates

An associate is an enterprise, in which the Group has significant influence and which is neither a subsidiary nor a joint venture of the Group.

The consolidated income statement includes the Group's share of the post-acquisition results of its associates for the year, any amortisation of positive or negative goodwill charged or credited during the year in accordance with note 2(d) and recognised impairment losses. The consolidated balance sheet includes the Group's share of the net assets of associates and positive/negative goodwill (net of accumulated amortisation) on acquisition less impairment losses.



2. 主要會計政策(續)

(f) 聯營公司(續)

聯營公司之業績於本公司賬內按已收及應收股息計算。在本公司資產負債表中，於聯營公司之投資是按成本扣除減值虧損入賬。

(g) 收益之確認

收益於本集團將可獲得有關經濟效益且該收益及成本(如適用)能可靠地計算時入賬。

出售貨品所得收益於交貨及轉移擁有權時入賬。

利息收入按時間比例根據本金及適用利率計算入賬。

投資之股息收入在本集團有收取款項之權利確立時入賬。

(h) 物業、機器及設備

除在建工程以外之物業、機器及設備以原值減累積折舊入賬及累計減值虧損。

資產成本包括其購買價及任何使資產達致可使用狀態及地點作原定用途所產生之直接應佔成本，包括拆除設備、搬移資產及廠房復原的預計成本。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(f) Associates (continued)

The results of associates are accounted for by the Company on the basis of dividends received and receivable. In the Company's balance sheet, investments in associates are stated at cost less impairment losses.

(g) Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Group and when the revenue and costs, if applicable, can be measured reliably.

Sale of goods is recognised when goods are delivered and title has passed.

Interest income is accrued on a time proportion basis on the principal outstanding and at the interest rate applicable.

Dividend income from investments is recognised when the Group's rights to receive payment have been established.

(h) Property, plant and equipment

Property, plant and equipment, other than construction in progress, are stated at cost less accumulated depreciation and accumulated impairment losses.

The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use, which include the estimated cost for dismantling, removing the asset and restoring the site.



2. 主要會計政策(續)

(h) 物業、機器及設備(續)

支出用於更換在物業、機器及設備的零組件，包括重大的檢查及徹底檢查的費用，有關支出會資本化並成為資產的一部份。倘若有明確顯示其他的支出能夠導致日後使用該資產所獲得之經濟效益增加，則有關支出會資本化並成為資產之額外成本。

當物業、機器及設備出售或棄用時所得之盈虧，按其出售所得與資產賬面值間之差額用以評定收益表內之收入或支出。

折舊之計提乃以直線法核算，從全面投入運作日期起之估計可使用期間，除在建工程外之物業、機器及設備扣除殘值後計提折舊。資產之估計殘值均為10%，其估計可使用年限如下：

| |
|-----------|
| 樓宇 |
| 機器及設備： |
| 供生產方便麵及飲料 |
| 其他 |
| 電器及設備 |
| 雜項設備 |

位於中華人民共和國(「中國」)之土地使用權按租約所餘年期攤銷。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(h) Property, plant and equipment (continued)

Expenditure incurred to replace a separate component of an item of property, plant and equipment, including major inspection and overhaul expenditure, is capitalised and accounted for as a component of the asset. Other subsequent expenditure is capitalised as an additional cost of the asset only when it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the asset.

The gain or loss arising from the retirement or disposal of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the assets and is recognised as an income or expense in the income statement.

Depreciation is provided to write off the cost of property, plant and equipment, other than construction in progress, over their estimated useful lives from the date on which they become fully operational and after taking into account their estimated residual values, using the straight-line method. The estimated useful lives of the assets with a 10% estimated residual value are as follows:

| | 估計可使用期限 Estimated useful life |
|-------------------------------------|----------------------------------|
| Buildings | 10 to 30 years |
| Machinery and equipment: | |
| - For instant noodles and beverage | 12 years |
| - Others | 5 to 10 years |
| Electrical appliances and equipment | 5 years |
| Miscellaneous equipment | 5 years |

Land use rights in the People's Republic of China (the "PRC") are amortised over the remaining period of the lease.



2. 主要會計政策(續)

(h) 物業、機器及設備(續)

在建工程在完成及投入商業運作前不作折舊。

融資租約有關資產在預計使用期或租賃期(以較短者為準)內按照與已擁有資產相同之方式計提折舊。

(i) 在建工程

在建工程以原值扣除減值虧損入賬，其中包括所有建造費用及其他直接成本，包括與該項目有關之利息成本。已完成工程之成本撥入相關之資產類別。

(j) 減值虧損

於每個結算日內外資訊來源均作檢討，以查察下列資產是否已經減值，或之前所確認之減值虧損是否已不再存在或可能已經減少：

- 固定資產；
- 在附屬公司及聯營公司；及
- 正商譽。

若有跡象顯示上述任何情況，本集團將評估資產的可收回價值。倘本集團估計某項資產之可收回金額低於其賬面值，則該項資產之賬面值須減低至其可收回金額。減值虧損將即時確認為開支，惟倘有關資產乃按重估數額入賬，則有關減值虧損將視為重估減值。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(h) Property, plant and equipment (continued)

No depreciation is provided in respect of construction in progress until it is completed and put into commercial operation.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets or, where shorter, the terms of the leases.

(i) Construction in progress

Construction in progress is stated at cost, less accumulated impairment losses, which includes all construction expenditure and other direct costs, including interest costs, attributable to such projects. Costs on completed construction works are transferred to the appropriate asset category.

(j) Impairment loss

Internal and external sources of information are reviewed at each balance sheet date to identify indications that the following assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased:

- Property, plant and equipment;
- Investments in subsidiaries and associates; and
- Positive goodwill.

If any such indication exists, the asset's recoverable amount is estimated. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment losses are recognised as an expense immediately, unless the relevant asset is carried at revalued amount, in which case the impairment loss is treated as a revaluation decrease.



2. 主要會計政策 (續)

(j) 減值虧損(續)

倘若某項減值虧損期後撤回，則該項資產之賬面值須增加至重新估計之可收回金額，惟增加後之賬面值不得超過在以往年度並無減值虧損而釐定之賬面值。若減值虧損撤回時將即時確認為收益，惟若有關資產乃按重估數額入賬，則有關減值虧損之撤回將視為重估增值。

(k) 存貨

存貨以成本或可變現淨值兩者之較低者入賬。成本包括所有採購成本，加工成本(如適用)及其他將存貨達至現存地點及狀況之成本，並且採用加權平均成本法計算。可變現淨值指在日常業務中之估計售價減去估計完工成本及估計達成銷售所需之成本。

(l) 外幣換算

以外幣進行之交易按交易日期之淨率換算。於結算日以外幣結算之貨幣資產及負債按當日淨率換算。換算之差額撥入收益表處理。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(j) Impairment loss (continued)

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately, unless the relevant asset is carried as a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(k) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost, which comprises all costs of purchase and, where applicable, costs of conversion and other costs that have been incurred in bringing the inventories to their present location and condition, is calculated using the weighted average cost method. Net realisable value represents 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.

(l) Foreign currencies

Transactions involving foreign currencies are translated at the rates of exchange ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated at the rates of exchange ruling at that date. Translation differences are included in the income statement.



2. 主要會計政策(續)

(l) 外幣換算(續)

附屬公司及聯營公司之外幣資產及負債按結算日之淨率換算為美元。該等附屬公司及聯營公司之業績按本年度平均淨率換算為美元。換算附屬公司及聯營公司賬目出現之差額撥入外滙儲備處理。

(m) 借貸成本

收購、建造或生產合資格資產(即需要一段頗長時間始能達至其擬定用途或出售之資產)之直接應佔借貸成本,在扣除特定借貸之暫時性投資收益後,均撥充資本,作為此等資產成本之一部份。當此等資產大體上可作其擬定用途或出售時,即停止將該等借貸成本撥充資本。所有其他借貸成本均列為發生期間之費用。

(n) 稅項

稅項支出乃根據本年度業績就免課稅或可扣減項目調整後計算。若干收支項目於財務報表上及稅務計算上須在不同會計年度確認。倘在稅項上時間差異之影響有可能使將來確實產生負債或資產,則有關影響會以負債法計算,並在財務報表上確認為遞延稅項。除非可肯定變現,否則遞延稅項資產不會確認入賬。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(l) Foreign currencies (continued)

The assets and liabilities of subsidiaries and associates expressed in foreign currencies are translated into United States dollars at rates of exchange ruling at the balance sheet date. The results of these subsidiaries and associates are translated into United States dollars using the average rate of exchange of the year. Exchange differences arising from the translation of the financial statements of subsidiaries and associates are dealt with as a movement in exchange reserve.

(m) Capitalisation of borrowing costs

Borrowing costs incurred, net of any investment income on the temporary investment of the specific borrowings, that are directly attributable to the acquisition, construction or production of qualifying assets, i.e. assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets. Capitalisation of such borrowing costs ceases when the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(n) Taxation

The charge for taxation is based on the results for the year as adjusted for items which are non-assessable or disallowed. Timing differences arise from the recognition for tax purposes of certain items of income and expense in a different accounting period from that in which they are recognised in the financial statements. The tax effect of timing differences, computed using the liability method, is recognised as deferred taxation in the financial statements to the extent that it is probable that a liability or asset will crystallise in the foreseeable future. A deferred tax asset is not recognised unless its realisation is assured beyond reasonable doubt.



2. 主要會計政策 (續)

(o) 證券投資

有計劃長期持有之證券投資以成本值入賬，並於每年之結算日作減值虧損評估以反映任何非暫時性減值。減值撥備之數額列為減值期間之費用。

其他投資為不被列作投資證券之投資，於資產負債表內按公平價值入賬。其他投資持有之淨溢利及虧損認列於收益表內。

出售投資證券及其他投資之溢利或虧損之計算為出售所得款項淨額與有關投資之賬面值之差額，並計入出售期間之賬目內。

(p) 經營租賃

擁有資產之回報及風險絕大部份由出租公司保留之租賃，皆作為經營租賃入賬。經營租賃之租金收支在租賃期內以直線法在收益表中入賬。經營租賃協議所涉及的激勵措施均在收益表中確認為租賃淨付款總額的組成部份。或有租金則於發生之會計期間以費用入賬。

(q) 現金等價物

現金流量表中之現金等價物指可隨時轉換為已知數額之現金及於購入時起計三個月內到期之短期及高度流動性投資，再減去須於貸款日期起計三個月內償還之銀行借款或貸款。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(o) Investments in securities

Investment securities held on a continuing basis for identified long-term purpose are stated at cost and subject to impairment review at each reporting date to reflect any diminution in their value, which is expected to be other than temporary. The amount of provisions is recognised as an expense in the period in which the decline occurs.

Securities not classified as investment securities are classified as other investments, which are stated at fair value in the balance sheet. The unrealised holding gains and losses for other investments are included in the income statement.

The gain or loss on disposal of investment securities and other investments is accounted for in the period in which the disposal occurs as the difference between net sales proceeds and the carrying amount of the securities.

(p) Operating leases

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are recognised as an expense on the straight-line basis over the lease terms. Lease incentives received are recognised in the income statement as an integral part of the net consideration agreed for the use of the leased asset. Contingent rentals are recognised as expenses in the accounting period in which they are incurred.

(q) Cash equivalents

Cash equivalents in the cash flow statement represent short-term highly liquid investments which are readily convertible into known amounts of cash and which were within three months of maturity when acquired; less advances from banks repayable within three months from the date of the advance.



2. 主要會計政策(續)

(r) 有關連人士

倘一方有能力、直接或間接地控制另一方，或對另一方之財務及業務決策上有重大影響力，則該等人士被視為有關連人士。倘雙方均受到同一控制或同一重大影響，則亦視為有關連人士。

(s) 分部報告

根據本集團的內部賬目，本集團之業務分部首以主要性為基準，次以地域別為基準編製。

各分部的資產包含主要的物業、機器及設備、存貨、應收及營運現金。各分部的負債包含營運負債。資本開支包含增加的物業、機器及設備和在建工程。

未分配負債指企業負債及少數股東權益。

2. PRINCIPAL ACCOUNTING POLICIES (continued)

(r) Related parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

(s) Segment reporting

In accordance with the Group's internal financial reporting the Group has chosen business segments be presented as the primary reporting format and geographical segments as the secondary reporting format.

Segment assets consist of primarily property, plant and equipment, inventories, receivables and operating cash. Segment liabilities comprise operating liabilities. Capital expenditure comprises additions to property, plant and equipment and construction in progress.

Unallocated liabilities represent corporate liabilities and minority interests.

**3. 營業額及收益**

本公司之主要業務為投資控股。附屬公司之主要業務載於附註28。

營業額及收益指向客戶售貨之發票值，扣除退貨，折扣及增值稅。

已確認之營業額及收益分類列示如下：

3. TURNOVER AND REVENUE

The principal activity of the Company is investment holding. The principal activities of the subsidiaries are set out in note 28 to the financial statements.

Turnover represents sale of goods at invoiced value to customers, net of returns, discounts and Value Added Tax ("VAT").

Turnover and revenue recognised by category are as follows:

| | | 2001 | 2000 |
|-------------|--|-----------------|----------|
| | | 千美元 | 千美元 |
| | | US\$'000 | US\$'000 |
| 營業額 | Turnover | | |
| 出售貨品 | Sale of goods | 944,566 | 735,244 |
| 其他收益 | Other revenue | | |
| 利息收入來自： | Interest income from: | | |
| 銀行存款 | Bank deposits | 1,689 | 2,630 |
| 有關連公司 | Related companies | 109 | 105 |
| 聯營公司 | An associate | 186 | 59 |
| 其他 | Others | 282 | — |
| 來自非上市投資之股息 | Dividend income from unlisted investment | 195 | 2,503 |
| | | 2,461 | 5,297 |
| 收益 | Total revenues | 947,027 | 740,541 |



4. 分部資料

本年度本集團採用會計準則第26條有關「分部報告」的準則，截至二零零零年十二月三十一日止年度關於分部的披露已重整以配合於同 - 基準編列。

本集團由四項主要業務組成：

方便麵

飲品

糕餅

配套事業

本集團主要在中國運作，本集團的銷售及利潤貢獻亦主要來自中國。沒有地域性的分析因本集團以此分析的銷售額少於10%，本集團來自中國以外市場的業績亦少於合併賬業績的10%。

4. SEGMENT INFORMATION

In the current year, the Group has followed the basis of identification of reportable segments required by SSAP 26 "Segment reporting". Segment disclosures for the year ended 31 December 2000 have been amended to conform with current year's presentation.

The Group is organised along four major business segments:

Instant noodles

Beverages

Baked goods

Other supporting businesses

The Group operates mainly in the PRC. The turnover and contribution to the Group's profit are mainly from the PRC. No geographical analysis is presented as less than 10% of the Group's turnover and less than 10% of the consolidated trading results of the Group are attributable to markets outside the PRC.



4. 分部資料(續)

業務分部分析

4. SEGMENT INFORMATION (continued)

Business segment analysis

| | | 方便麵 Instant noodles 2001 千美元 US\$'000 | 飲品 Beverages 2001 千美元 US\$'000 | 糕餅 Baked goods 2001 千美元 US\$'000 | 其他 Others 2001 千美元 US\$'000 | 內部沖銷 Inter- segment elimination 2001 千美元 US\$'000 | 綜合 Group 2001 千美元 US\$'000 |
|------------------|---|--|--|---|---|---|--|
| 營業額 | Turnover | | | | | | |
| 外來客戶收入 | Revenue from external customers | 593,204 | 234,363 | 84,661 | 32,338 | — | 944,566 |
| 分部間之收入 | Inter-segment revenue | 1,525 | 4,192 | 8,225 | 207,612 | (221,554) | — |
| 分部營業額 | Segment turnover | 594,729 | 238,555 | 92,886 | 239,950 | (221,554) | 944,566 |
| 分部業績 | Segment result | 75,793 | 15,780 | 2,915 | 4,249 | (2,238) | 96,499 |
| 財務費用 | Finance costs | | | | | | (23,652) |
| 應佔聯營公司 (虧損)溢利 | Share of (losses) profits of associates | (12) | (1,328) | — | 961 | | (379) |
| 除稅前溢利 | Profit before taxation | | | | | | 72,468 |
| 稅項 | Taxation | | | | | | (9,049) |
| 除稅後一般 業務溢利 | Profit from ordinary activities after taxation | | | | | | 63,419 |
| 少數股東權益 | Minority interests | | | | | | (3,081) |
| 股東應佔溢利 | Profit attributable to shareholders | | | | | | 60,338 |
| 資產 | Assets | | | | | | |
| 分部資產 | Segment assets | 755,273 | 223,625 | 127,145 | 753,309 | (746,584) | 1,112,768 |
| 聯營公司權益 | Interest in associates | 56 | 18,639 | — | 11,501 | | 30,196 |
| 資產總值 | Total assets | | | | | | 1,142,964 |
| 負債 | Liabilities | | | | | | |
| 分部負債 | Segment liabilities | 372,337 | 144,254 | 71,595 | 137,950 | (286,491) | 439,645 |
| 未分配負債 | Unallocated liabilities | | | | | | 140,011 |
| 負債總額 | Total liabilities | | | | | | 579,656 |
| 其他資料 | Other information | | | | | | |
| 年內資本開支 | Capital expenditure incurred during the year | 35,850 | 21,862 | 14,854 | 6,941 | | 79,507 |
| 折舊 | Depreciation | 35,303 | 13,483 | 5,429 | 7,101 | | 61,316 |
| 正商譽之攤銷 | Amortisation of positive goodwill | — | 270 | — | — | | 270 |
| 商譽減值虧損 | Impairment loss on goodwill | — | 2,485 | — | — | | 2,485 |
| 聯營公司減值虧損 | Impairment loss on an associate | — | 2,855 | — | — | | 2,855 |



4. 分部資料(續)

業務分部分析

4. SEGMENT INFORMATION (continued)

Business segment analysis

| | | 方便麵 Instant noodles 2000 千美元 US\$'000 | 飲品 Beverages 2000 千美元 US\$'000 | 糕餅 Baked goods 2000 千美元 US\$'000 | 其他 Others 2000 千美元 US\$'000 | 內部沖銷 Inter- segment elimination 2000 千美元 US\$'000 | 綜合 Group 2000 千美元 US\$'000 |
|------------------|---|--|--|---|---|---|--|
| 營業額 | Turnover | | | | | | |
| 外來客戶收入 | Revenue from external customers | 533,404 | 110,581 | 70,957 | 20,302 | — | 735,244 |
| 分部間之收入 | Inter-segment revenue | 920 | 397 | 1,640 | 136,779 | (139,736) | — |
| 分部營業額 | Segment turnover | 534,324 | 110,978 | 72,597 | 157,081 | (139,736) | 735,244 |
| 分部業績 | Segment result | 67,821 | (1,228) | 2,878 | (487) | 729 | 69,713 |
| 財務費用 | Finance costs | | | | | | (23,153) |
| 應佔聯營公司 (虧損)溢利 | Share of (losses) profits of associates | (27) | — | — | 370 | | 343 |
| 除稅前溢利 | Profit before taxation | | | | | | 46,903 |
| 稅項 | Taxation | | | | | | (5,366) |
| 除稅後一般 業務溢利 | Profit from ordinary activities after taxation | | | | | | 41,537 |
| 少數股東權益 | Minority interests | | | | | | (1,428) |
| 股東應佔溢利 | Profit attributable to shareholders | | | | | | 40,109 |
| 資產 | Assets | | | | | | |
| 分部資產 | Segment assets | 720,665 | 214,800 | 115,236 | 706,338 | (712,285) | 1,044,754 |
| 聯營公司權益 | Interest in associates | 118 | — | — | 12,398 | | 12,516 |
| 資產總值 | Total assets | | | | | | 1,057,270 |
| 負債 | Liabilities | | | | | | |
| 分部負債 | Segment liabilities | 330,127 | 139,909 | 64,569 | 135,286 | (252,530) | 417,361 |
| 未分配負債 | Unallocated liabilities | | | | | | 105,982 |
| 負債總額 | Total liabilities | | | | | | 523,343 |
| 其他資料 | Other information | | | | | | |
| 年內資本開支 | Capital expenditure incurred during the year | 6,299 | 2,902 | 525 | 2,168 | | 11,894 |
| 折舊 | Depreciation | 30,209 | 13,131 | 8,227 | 7,067 | | 58,634 |

