

(以港元為單位)

(expressed in Hong Kong Dollars)

## 二. 主要會計政策 (續)

## 2. Significant accounting policies (Continued)

### (十一) 香港房屋委員會及香港房屋協會提供安置單位的成本

香港房屋委員會及香港房屋協會同意向本局提供若干安置單位，而本局則會支付預留單位之費用(直至租戶遷進單位)，以及安置單位的發展成本。此等成本以發展中物業成本的一部份入帳(參看附註二(十))；若為聯營項目，則以共同控制發展項目入帳(參看附註二(十六))。

### (k) Costs of rehousing units provided by the Hong Kong Housing Authority and the Hong Kong Housing Society

The Hong Kong Housing Authority and the Hong Kong Housing Society have agreed to provide certain rehousing units to the Authority. In return, the Authority will pay for the reservation fees until a tenant is moved into the unit and the development costs of the rehousing unit. These costs are recognised as part of the cost of properties under development referred to in Note 2(j), or jointly controlled development projects for projects undertaken in joint ventures (Note 2(p)).

### (十二) 準備

當集團因過往事件而產生法律或推定之責任，有可能導致有損失經濟利益之責任承擔，而又能就該責任承擔數額作出可靠評估時，即會將準備入帳。不就未來營運虧損準備入帳。

### (l) Provisions

Provisions are recognised when: the Group has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

如有多項類似責任，其需要在償付中流出資源的可能性，根據責任的類別整體考慮。即使在同一責任類別所包含的任何一個項目相關的資源流出的可能性極低，仍會將準備入帳。

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

### (十三) 遞延所得稅

遞延所得稅乃根據負債法按資產及負債的徵稅基礎與它們在綜合財務報表內的帳面價值的暫時差異而全數撥備。遞延所得稅的計算按結算日前已頒佈或實質頒佈之稅率及法例釐定，並預期於變現相關遞延所得稅資產或遞延所得稅負債時適用。

### (m) Deferred income tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

遞延所得稅資產乃就可能將未來應課稅收入與可動用之暫時差異抵銷而確認。

Deferred income tax assets are recognised to the extent that it is probable that future taxable income will be available against which the temporary differences can be utilised.

(以港元為單位)

## 二. 主要會計政策 (續)

### (十四) 借貸成本

直接撥充收購、建造及製造一項資產(需要一段頗長時間方能達致其擬定用途或出售者)之借貸成本撥作資產成本的一部份。

其他借貸成本乃於所產生之期間計入收支表。

### (十五) 外幣換算

#### (i) 功能和列帳貨幣

集團每個實體的財務報表所列項目均以該實體營運所在的主要經濟環境的貨幣計算(「功能貨幣」)。綜合財務報表以港元呈報，港元為本集團的功能及列帳貨幣。

#### (ii) 交易及結餘

外幣交易採用交易日之匯率換算為功能貨幣。結算此等交易產生的匯兌盈虧以及將外幣計值的貨幣資產和負債以年終匯率換算產生的匯兌盈虧在收支表入帳。

(expressed in Hong Kong Dollars)

## 2. Significant accounting policies (Continued)

### (n) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of that asset.

Other borrowing costs are charged to the income and expenditure account in the period in which they are incurred.

### (o) Translation of foreign currencies

#### (i) Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The consolidated financial statements are presented in Hong Kong dollars, which is the Group's functional and presentation currency.

#### (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income and expenditure account.