

# Notes to the Consolidated Financial Statements

## 綜合財務報告附註

For the year ended 30 September 2016 截至二零一六年九月三十日止年度

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (s) Related parties

- (a) A person, or a close member of that person's family, is related to the Group if that person:
  - (i) has control or joint control of the Group;
  - (ii) has significant influence over the Group; or
  - (iii) is a member of the key management personnel of the Group or the Group's parent.
- (b) An entity is related to the Group if any of the following conditions applies:
  - (i) The entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - (iii) Both entities are joint ventures of the same third party.
  - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Group or an entity related to the Group.
  - (vi) The entity is controlled or jointly controlled by a person identified in (a).

### 3. 主要會計政策概要 (續)

#### (s) 有關連人士

- (a) 倘屬以下人士，則該人士或該人士的近親家庭成員與本集團有關連：
  - (i) 可控制或共同控制本集團；
  - (ii) 對本集團有重大影響；或
  - (iii) 為本集團或本集團母公司之主要管理人員之成員。
- (b) 倘符合下列任何條件，即實體與本集團有關連：
  - (i) 該實體與本集團屬同一集團之成員公司（即各母公司、附屬公司及同系附屬公司彼此間有關連）。
  - (ii) 一間實體為另一實體之聯營公司或合營公司（或另一實體為成員公司之集團成員公司之聯營公司或合營公司）。
  - (iii) 兩間實體均為同一協力廠商之合營公司。
  - (iv) 一間實體為協力廠商實體之合營公司，而另一實體為同一協力廠商實體之聯營公司。
  - (v) 實體為本集團或與本集團有關連之實體就僱員利益而設之離職後福利計劃。
  - (vi) 該實體受上文(a)項所識別人士控制或共同控制。