

## 1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (k) Impairment of assets (Continued)

#### (ii) Impairment of other assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired or, except in the case of goodwill, an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment;
- pre-paid interests in leasehold land classified as being held under an operating lease;
- construction in progress;
- intangible assets;
- goodwill; and
- investments in subsidiaries in the Company's statement of financial position.

If any such indication exists, the asset's recoverable amount is estimated. In addition, for goodwill, and intangible assets that have indefinite useful lives, the recoverable amount is estimated annually whether or not there is any indication of impairment.

## 1 主要會計政策(續)

### (k) 資產減值(續)

#### (ii) 其他資產減值

本集團會於各報告期結束時檢討內部及外部資料來源，以確定下列資產是否減值(商譽除外)，或過往確認的減值虧損是否不再存在或已經減少：

- 物業、廠房及設備；
- 分類為經營租賃下持有之租賃土地之預付利息；
- 在建工程；
- 無形資產；
- 商譽；及
- 本公司財務狀況表項下於附屬公司的投資。

倘存在任何有關跡象，則會估計資產的可收回金額。此外，就商譽及可使用年期為無限的無形資產而言，不論是否存在任何減值跡象，均會每年估計其可回收金額。