

# Small

HKPC<sup>®</sup>

年報 ANNUAL REPORT 2012-2013



生意越做越大是無數中小企的夢想，但有時「大未必佳」。若擴展規模未見成效，企業或許應該重新仿效小企業。這聽來有些自相矛盾，但在客戶眼中，小企業應像一家可信的大企業，而大企業應該像一家親切友善的小企業。你能從小企業身上見到大智慧嗎？

The dream of every small business is to become big, but the growth of company size doesn't necessarily make a better enterprise. When the pursuit of size is not bearing fruits, it may be a time for enterprises to look at the other end of the scale and act small again.

It sounds paradoxical but small enterprises should look bigger in their customers' eyes while large enterprises should stay small to engage their customers. Can you see the bigness in small businesses?

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## 願景

## Our Vision

成為業界提升生產力的最佳伙伴

Be your most preferred productivity partner

## 使命

## Our Mission

致力協助業界達到卓越的生產力，以提升競爭力及持續發展能力。

Promote productivity excellence for industry to enhance competitiveness and sustainability

## 核心價值

## Our Core Values

- 誠信正直 Integrity
- 融合貫通 Integration
- 靈活創新 Innovation
- 公平公正 Impartiality
- 以人為本 People
- 全心全情 Passion
- 專業精神 Professionalism
- 伙伴同行 Partnership



生產力局的機構標誌以藍綠雙色平行線構成，象徵本局與香港工商業的伙伴合作關係源遠流長，與企業風雨同路。

The two-toned parallel lines forming the corporate identity (CI) of HKPC signify our longstanding partnership with Hong Kong industry through rain or shine.

生產力是有效運用創意和資源，提高產品和服務的附加值，是競爭優勢的真正本源，能帶來長遠的經濟效益及提高生活水準。

香港生產力促進局（生產力局）於1967年依法成立。香港生產力促進局的使命，是透過向香港的企業提供橫跨價值鏈的綜合支援來提升卓越生產力，從而更有效地運用資源，提高產品和服務的附加值，以及加強國際競爭力。

生產力局的工作由理事會管轄，成員包括一名主席及22名代表資方、勞方、學術界、專業界別和有關政府部門的委員。生產力局的經費部份來自政府資助，其餘來自服務收費。

位於九龍塘的生產力大樓，設有先進的製造及測試設施、展覽廳及一系列培訓設施。生產力局在廣州、東莞及深圳設有三家全資附屬公司，以服務珠三角的香港廠商。

生產力局及附屬公司近400位專業顧問及技術人員，致力為工商各界提供技術轉移、顧問、培訓及各項支援服務，涵蓋生產科技、資訊科技、環境科技及管理系統等範疇，以協助工業界發展高增值業務。

Productivity is the effective use of innovation and resources to increase the value-added content of products and services.

The Hong Kong Productivity Council (HKPC) is a multi-disciplinary organization established by statute in 1967. HKPC's mission is to promote productivity excellence for industry to enhance competitiveness and sustainability. Through the provision of integrated support across the value chain, HKPC strives to assist Hong Kong enterprises to achieve the more effective utilization of resources, enhance the value-added content of products and services, and to increase international competitiveness.

HKPC is governed by a Council comprising a Chairman and 22 members. This Council represents managerial, labour, academic and professional interests, as well as related government departments in Hong Kong. HKPC's operations are supported by fee income from its services and government subventions.

HKPC's headquarters at HKPC Building in Kowloon Tong features various advanced manufacturing and testing facilities as well as exhibition and training venues. HKPC also operates three wholly-owned subsidiaries in Guangzhou, Dongguan and Shenzhen serving Hong Kong manufacturers in the Pearl River Delta.

With close to 400 consulting and technical professionals, HKPC and its subsidiaries provide a multitude of services in technology transfer, consultancy, training and other support services in the areas of manufacturing technology, information technology, environmental technology and management systems. These services are designed to help industry move successfully up the value chain.









# 主席前言

## Message from the Chairman

物競天擇是自然界的規律。適應環境的變化，是生物的生存之道。  
敏捷靈巧的生物，才能脫離威脅，在新的環境中生存，面對不同的挑戰。

"Struggle for survival" is the dominant note in the natural world. To have  
a better chance of survival than the other species, creatures have to be  
agile, flexible and mobile so that they can escape from danger and adapt  
to changes in the environment until the next threats arise.



# 微小... Small is ...



今年，我們以「微小」作為年報主題，原因不單是去年開展了很多支援中小企的項目，更要強調「小而美」是克服逆境的策略。

We use "Small" as the theme of this year's annual report not only because many of the new initiatives launched during the year were devised to address the needs of small enterprises, but also to highlight the beauty of "smallness" as a critical factor for riding out the tough times.

在這本年報，你會看到這些企業如何變得更靈巧、富創意、更環保，以及提供優質服務，滿足客戶多元化的需要。

中小企規模雖小，結合起來的力量絕對不容低估。本地中小企數目佔全港企業總數98%，對本地經濟發展舉足輕重。因此，生產力局的工業支援工作一直聚焦於香港中小企業的需要。雖然，小型企業擁有一

In this report, you will witness how enterprises act "small" by becoming more agile, creative, sustainable, and delivering quality services that satisfy the diverse needs of the customers.

Despite their small scale, the collective power of small enterprises cannot be underestimated. Local small and medium enterprises (SMEs) represent about 98% of Hong Kong companies. Their business might be small but their impact is huge. To this end, we set the focus of our industry support



本地小企業可從BUD專項基金受惠，推動他們在內地的業務發展。

Local SMEs will benefit from the BUD Fund to boost their business development on the Mainland.

SME One「中小企一站通」，一站式提供不同支援計劃的資訊，以及提高營運效率和競爭力的方案。

*SME One offers information on various support and funding schemes, solutions for enhancing operation efficiency and competitiveness.*



些獨特的競爭優勢，但資金不足卻往往是他們業務失敗的普遍原因，成為了中小企進一步發展的重大障礙。

然而，在市場上林林總總的商業支援和資助計劃中，對於如何找出最切合本身需要的方案，中小企往往感到一籌莫展。為了向他們提供全面的支援，生產力局設立全新的SME One「中小企一站通」，一站式提供不同支援計劃的資訊，提高營運效率和競爭力的解決方案，以及「手牽手」諮詢服務。自2012年7月投入運作以來，中心廣受中小企歡迎。

特區政府在年內開展了十億元的「發展品牌、升級轉型及拓展內銷市場的專項基金」(BUD專項基金)，並委任生產力局擔

strategy firmly on the needs of Hong Kong's SMEs. Although small businesses possess certain unique competitive edges, undercapitalization is the most common cause of small-business failure and the biggest hindrance to their further development.

Despite the variety of business support and funding schemes available in the market, local SMEs very often find it difficult in identifying schemes that fit their needs best. To provide comprehensive support to SMEs, HKPC has set up a new one-stop support centre, SME One, to offer information on various support and funding schemes, solutions for enhancing operation efficiency and competitiveness, as well as hand-holding advisory services. Since its commencement of service in July 2012, SME One was warmly received by local SMEs.

In the past year, the Government has launched a \$1 billion dedicated fund on Branding, Upgrading and Domestic Sales (the BUD Fund). HKPC was appointed as the secretariat to assist with

任「企業支援計劃」秘書處，協助計劃推行。本地小企業可從該項目所提供的支援和資訊中受惠，推動他們在內地的業務發展。自項目推出以來，有關申請項目的處理工作進展良好。

the implementation of the Enterprise Support Programme. Local SMEs in particular will benefit from the scheme with the support and resources in need to boost their business development on the Mainland. The scheme is gathering momentum with solid progress being made in the application.

無論是SME One「中小企一站通」或BUD專項基金，都突顯出生產力局在推動和推行這些支援整體業界的服務平台上，扮演重要而不可缺少的角色。

Both the SME One and the BUD scheme shed light on the crucial and catalytic role played by HKPC in the creation and implementation of service platforms to support SMEs and the industry at large.

為期五年的「清潔生產伙伴計劃」，就是說明生產力局獨特角色的典型例子。

The government-funded five-year Cleaner Production Partnership Programme is another typical example to demonstrate this unique role of HKPC.

生產力局在節能、減少工業污染和清潔生產方面，擁有廣泛的專業知識及經驗，這對整個

HKPC has extensive expertise and experience in industrial pollution prevention, cleaner production and energy efficiency which are essential to support



生產力局繼續擔任香港特區政府「清潔生產伙伴計劃」的執行機構，為業界提供綠色生產的支援。

HKPC continues to implement the Government's Cleaner Production Partnership Programme and provides green manufacturing support to the industry.



緊密聯繫業界以理解其需要，  
從而提供適切的服務。

*Exchange ideas with the  
industry to understand their  
needs for developing timely and  
suitable services.*



計劃的順利推行相當重要。作為公營機構，生產力局的公信力讓本局與工業界及內地政府部門建立廣闊的合作網絡、互信和長久的伙伴關係；更有賴本局與環境技術服務供應商的緊密合作，才能為參與計劃的大量工廠提供支援。

在各方好評下，香港特區政府將計劃由2013年4月1日起延長兩年，並繼續委任生產力局擔任執行機構。

為了推動香港的創新及科技發展，以及把握新興市場的商機，香港汽車零部件研究及發展中心於2006年成立以來，一直由生產力局承辦。

the operation of the programme. In addition, banking on its impartiality, HKPC has built up a strong network, mutual trust and partnership with the manufacturing sector and the Mainland authorities. The programme also involves partnership with environmental technology services providers in delivering support to a large number of targeted factories.

In the light of the positive feedbacks from the industry, we are appointed by the Government to implement the extension programme for two years starting from April 2013.

To promote innovation and technology development in Hong Kong and to capture opportunities in the emerging markets of automotive parts, the Hong Kong Automotive Parts and Accessory Systems (APAS) R&D Centre was established by the Government in 2006, and hosted by HKPC since its inception.



生產力局致力達到高度的企業管治標準。

*HKPC is committed to achieving and maintaining the highest standards of corporate governance.*

多年來，我們一直緊密與汽車零部件研究及發展中心協同合作，進行市場主導的研發項目，並將研發成果商品化。中小企藉此獲得所需資源開發新產品，拓展更高增值的業務。

Over the past few years, HKPC has been closely collaborating with APAS in conducting market-led R&D programmes as well as the commercialization of R&D results. More importantly, SMEs also got their much needed resources to develop automotive parts, and through which to lift their business model to a higher value-added level.

為了更進一步發揮協同效應及提高成本效益，汽車零部件研究及發展中心與生產力局於2012年11月1日合併。中心可集中資源進行技術研發，為行業帶來更大利益。

To facilitate greater synergy and further promote the commercialization of R&D results, APAS merged with HKPC from 1 November 2012. Pooling its resources on R&D projects and technology matters, APAS will continue to bring more benefits to the industry.

作為知識型機構，生產力局致力透過顧問及培訓服務，將專業知識轉移，協助各行各業的發展。為了履行使命，我們一直推行全面的知識資本管理策略，為持份者增值。

HKPC, as a knowledge-based organization, has been leveraging and transferring its professional know-how to the industries through consultancy, training services and various support initiatives to assist their development. To fulfill its mission, HKPC has been implementing a comprehensive knowledge management strategy to generate values for its stakeholders.



生產力局榮獲「亞洲區最受推崇知識型機構大獎2012」。  
HKPC is named the winner of the Asian MAKE Award 2012.

我們非常榮幸獲得「香港最受推崇知識型機構大獎2012」至高獎項及「亞洲區最受推崇知識型機構大獎2012」。我們將繼續提供知識為本服務及解決方案，協助更多企業通過創新來增強競爭力。

在企業管治方面，生產力局致力達到高度的透明度、廉潔、問責及公平的標準。過去一年，我們進一步加強內部審計及風險管理架構。新的舉報政策亦已推出，提升我們對公眾的問責性。

若能具備遠大願景、高效營運、優質服務，企業便能「以小勝大」。正如小食店的東主能記住食客的名字，又對客人的喜好瞭如指掌，生產力局的顧問團隊亦會竭誠為各大小企業提供切合需要的支援服務。

最後，我謹此衷心感謝各理事會成員及全體同事過去一年來對本局工作的全力支持和努力不懈。

主席  
陳鎮仁 · SBS, JP

We are honoured for being named the Top Winner at the Hong Kong Most Admired Knowledge Enterprise (MAKE) Award 2012 and winner of the Asian MAKE Award 2012. We would continue to deliver knowledge-based services and solutions to help more local businesses achieve enhanced competitiveness through enterprise innovation.

In the area of corporate governance, HKPC is committed to achieving and maintaining the highest standards of openness, probity, accountability and fair play. During the year, we have further strengthened our internal audit and risk management structure and have introduced a new whistle-blowing policy to enhance the accountability of our operations.

“Small is big” – when the people of an organization think big, work smart and deliver great services. Like small restaurant owners who greet a customer personally and know his or her liking, HKPC consultants also provide dedicated services tailored to the needs of enterprises big and small.

Lastly, I sincerely extend my gratitude to all Members and staff of the Council for their continuous support, commitment and dedicated efforts in serving the industry.

Clement Chen, SBS, JP  
Chairman



## 理事會委員／常務委員會

## Council Membership and Standing Committees



### 主席 Chairman

陳鎮仁 (01)  
Mr Clement Chen Cheng-jen, SBS, JP

### 副主席 Deputy Chairman

伍志強 (02)  
Mr Victor Ng Chi-keung, MH

### 資方／專業／學術界代表 Management / Professional / Academic Representatives

區嘯翔 (03) Mr Albert Au Siu-cheung

鄭文聰 (04) Ir Daniel Cheng Man-chung, MH, JP

郭振華 (05) Mr Jimmy Kwok Chun-wah, BBS, MH, JP

李國本 (06) Dr Delman Lee

梁廣泉 (07) Mr Leung Kwong-chuen

梁任城 (08) Mr Leung Yam-shing

麥業成 Mr Andrew Mak Yip-shing, JP

蒙美玲 (09) Prof Helen Meng Mei-ling

吳大釗 (10) Dr David Ng Tai-chiu

吳宏斌 (11) Dr Dennis Ng Wang-pun, BBS, MH

顏吳餘英 (12) Mrs Katherine Ngan Ng Yu-ying, JP

成小澄 (13) Dr Elizabeth Shing Shiu-ching, BBS, JP

楊棕傑 (14) Dr Jack Yeung Chung-kit

截至 2013年3月31日 As at 31 March 2013





**勞方代表 Labour Representatives**

林錦儀 (15) Miss Lam Kam-yi  
 冼啟明 (16) Mr Sin Kai-ming, MH  
 鄧燕梨 (17) Ms Marilyn Tang Yin-lee

**政府官員 Public Officers**

何淑兒 Miss Susie Ho Shuk-ye, JP  
 商務及經濟發展局常任秘書長 (通訊及科技)  
 Permanent Secretary for Commerce and Economic  
 Development (Communications and Technology)

王榮珍 Miss Janet Wong Wing-chen, JP  
 創新科技署署長  
 Commissioner for Innovation and Technology

麥靖宇 (18) Mr Kenneth Mak Ching-yu, JP  
 工業貿易署署長 Director-General of Trade and Industry

陳李譚倫 Mrs Helen Chan, JP  
 政府經濟顧問 Government Economist

吳國強 (19) Mr Byron Ng, JP  
 勞工處副處長 Deputy Commissioner for Labour



**核數師 Auditors**

畢馬威會計師事務所 KPMG

**法律顧問 Legal Advisers**

高露雲律師行 Wilkinson & Grist



## 職員事務委員會

### Staffing Committee

#### 主席 Chairman

成小澄, BBS, JP Dr Elizabeth Shing Shiu-ching, BBS, JP

#### 委員會成員 Members

林錦儀 Miss Lam Kam-yi  
梁任城 Mr Leung Yam-shing  
麥業成, JP Mr Andrew Mak Yip-shing, JP  
蒙美玲 Prof Helen Meng Mei-ling  
顏吳餘英, JP Mrs Katherine Ngan Ng Yu-ying, JP  
冼啟明, MH Mr Sin Kai-ming, MH  
鄧燕梨 Ms Marilyn Tang Yin-lee  
吳國強, JP Mr Byron Ng, JP  
曾俊文 Mr Frank Tsang  
麥鄧碧儀, MH, JP Mrs Agnes Mak Tang Pik-yee, MH, JP

職員事務委員會負責審批總經理級的委任。委員會監督職員人手情況，並於有需要時向理事會提出意見。委員會主要就人力資源發展政策向理事會提供意見。委員會還負責監察員工的服務條件，確保足以聘請及挽留能幹的職員，並於必要時向理事會提出修改建議。委員會可作為理事會與員工之間有關薪俸條件的溝通渠道，尤其是當雙方經磋商後仍無法解決問題。

The Staffing Committee approves the appointment of General Managers. The Committee monitors the staffing situation and recommends changes to the Council where appropriate. It advises the Council on human resources development policies. The Committee also monitors HKPC's general terms and conditions of service, to ensure that these are adequate to recruit and retain competent staff, and recommends changes to the Council where necessary. The Committee provides a channel between the Council and staff for the communication of grievances about general terms and conditions of service, in situations where they cannot be resolved by consultation.

## 業務發展委員會

### Business Development Committee

#### 主席 Chairman

陳鎮仁, SBS, JP Mr Clement Chen Cheng-jen, SBS, JP

#### 委員會成員 Members

鄭文聰, MH, JP Ir Daniel Cheng Man-chung, MH, JP  
郭振華, BBS, MH, JP Mr Jimmy Kwok Chun-wah, BBS, MH, JP  
李國本 Dr Delman Lee  
梁廣泉 Mr Leung Kwong-chuen  
顏吳餘英, JP Mrs Katherine Ngan Ng Yu-ying, JP  
楊棕傑 Dr Jack Yeung Chung-kit  
曾俊文 Mr Frank Tsang  
麥鄧碧儀, MH, JP Mrs Agnes Mak Tang Pik-yee, MH, JP

業務發展委員會負責檢討生產力局的業務情況、審批對生產力局服務範疇作出的重大改動、探討新的業務發展機會，以及就在工業轉型下生產力局應擔當的角色及業務發展向理事會提出建議。此外，委員會亦負責監督生產力局附屬公司的表現。

The Business Development Committee reviews the business activities of HKPC, considers substantial changes to the HKPC's Services Audit Statement, explores new business opportunities, and advises the Council on the business development of HKPC in relation to HKPC's role in the changing industrial environment. The Committee also monitors the performance of HKPC's subsidiary companies.

**財務委員會****Finance Committee****主席 Chairman**

伍志強, MH Mr Victor Ng Chi-keung, MH

**委員會成員 Members**

陳鎮仁, SBS, JP Mr Clement Chen Cheng-jen, SBS, JP  
 吳大釗 Dr David Ng Tai-chiu  
 吳宏斌, BBS, MH Dr Dennis Ng Wang-pun, BBS, MH  
 陳李藹倫, JP Mrs Helen Chan, JP  
 曾俊文 Mr Frank Tsang  
 麥鄧碧儀, MH, JP Mrs Agnes Mak Tang Pik-yeet, MH, JP

**審計委員會****Audit Committee****主席 Chairman**

區囀翔 Mr Albert Au Siu-cheung

**委員會成員 Members**

郭振華, BBS, MH, JP Mr Jimmy Kwok Chun-wah, BBS, MH, JP  
 麥業成, JP Mr Andrew Mak Yip-shing, JP  
 吳大釗 Dr David Ng Tai-chiu  
 成小澄, BBS, JP Dr Elizabeth Shing Shiu-ching, BBS, JP  
 王榮珍, JP Miss Janet Wong Wing-chen, JP  
 麥鄧碧儀, MH, JP Mrs Agnes Mak Tang Pik-yeet, MH, JP

財務委員會負責監督本局的財務表現，確保資金的運用恰當。委員會審批本局有關採購、大樓管理、固定資產管理及服務收費率等政策及守則的修改，委員會提交給理事會審議本局的三年策略計劃、三年財政預算、年度計劃及預算，以及主要開支項目的編配調動。委員會並就本局的財務政策及對本局有重大財務影響的事宜向理事會提出意見。

The Finance Committee monitors the financial performance of HKPC and ensures that funds made available are properly accounted for. The Committee approves changes to HKPC's policies and practices relating to procurement, building management, fixed asset management and charging levels of HKPC's services. The Committee recommends HKPC's three-year strategic plan, three-year forecast, an annual programme and estimates and the transfer of funds between major heads of expenditure, for consideration by the Council. The Committee also advises the Council on matters relating to HKPC's financial policies and matters that have a significant financial impact on HKPC.

香港生產力促進局的審計委員會，負責在財務報告、風險管理、內部監控，核數師的委任及表現，及遵從相關法規等方面進行監察並提出建議，提升本局的企業管治水平。審計委員會並獲理事會授權，就責任範圍內的任何相關事項進行調查及協調。職員亦可向審計委員會主席舉報任何違規或不當行為。本局設有內部審計及風險管理辦公室，致力維護和提升本局的企業管治，該辦公室行政上直接隸屬於總裁之下，而職能上則直接向審計委員會匯報。

The Audit Committee is established to monitor and make recommendations to enhance HKPC's healthy corporate governance in financial reporting, risk management, internal control, appointment and performance of the external auditor, and compliance with relevant laws and regulations. The Committee is authorized by the Council to investigate any activity and resolve any disagreement within its scope of duties. Staff members can directly report to the Chairman of the Audit Committee on cases of malpractice or irregularities. The Committee is underpinned by an Internal Audit and Risk Management Office which reports functionally to the Audit Committee and administratively to the Executive Director. The Office is committed to assist the Audit Committee to safeguard and promote the healthy corporate governance of the HKPC.

截至 2013年3月31日 As at 31 March 2013



An underwater scene with a blue tint, showing coral reefs and several fish swimming. The text is overlaid on the upper half of the image.

# 總裁匯報

## The Year in Review by the Executive Director

我們很難想像一些細小得只有人類毛髮直徑三百分之一的浮游植物，可能是對人類影響最大的生物。

It may be hard to comprehend how something so small as phytoplankton, around 1/300th of the width of a human hair, can have possibly the largest impact on all living creatures.







# 小企業 大未來

## Small Business Big Future



據估計，地球上約一半的氧氣都是由海洋浮游植物通過光合作用所產生，根據美國太空總署的資料，這種「生物碳泵」每年從大氣中轉移約100億噸碳到深海。浮游植物的總體數目只要有很小的改變，都足以危及地球生物的生存。

It is estimated that half of the world's oxygen is produced by marine phytoplankton through photosynthesis. According to NASA, this "biological carbon pump" transfers about 10 gigatonnes of carbon from the atmosphere to the deep ocean each year. Even the smallest change in the population of phytoplankton may endanger the sustainability of living things on earth.

同樣地，香港經濟的持續繁榮，關鍵也在於中小企業的競爭力，但中小企近年飽受全球金融危機和經營成本上漲的沉重打擊。

Likewise, the continuous prosperity of the Hong Kong economy hinges on the competitiveness of our small and medium enterprises (SMEs) which have been hard hit by the global financial crisis and skyrocketing operating costs in recent years.

在四大策略的指導下，包括：擴展工業支援平台、為中小企創富增值、強化核心能力及發展策略伙伴，生產力局繼續提升對香港企業尤其是中小企的

Guided by the four-pronged strategy of scaling up platforms, creating value for SMEs, sharpening core competencies and developing strategic partnership, HKPC continues to step up its support to Hong Kong enterprises, especially SMEs, to

舉辦「HKPC集思匯」，探討不同行業的發展方向及所需支援。

*HKPC convenes various HK-INC consultation sessions to gauge the views of industry on issues of relevance to their development.*



支持，在新興市場和高增值行業中把握機遇，使業務持續增長。

### 擴展工業支援平台

由於中小企業的數目眾多，沒有單一機構能滿足他們所有需要。通過構建工業支援平台，生產力局可以匯集政府和工業支援機構的資源，幫助工業界及更多企業將業務優化和升級轉型。

生產力局於2008年推出「升轉一站通」平台，在過去幾年，計劃更擴展至珠三角重點工業城市和城鎮，向有意提升業務的廠商提供資助和技術支援。

capture opportunities in the emerging markets and high value-adding industry sectors for sustainable business growth.

### Scaling Up Platforms

Given the sheer number of SMEs in Hong Kong, it is quite impossible for a single organization to cover all their diversified needs. By building industry support platforms, HKPC provides a portal to pool the resources of various governments and industry support organizations to help a specific industry sector and a much larger number of enterprises to change and upgrade their business model.

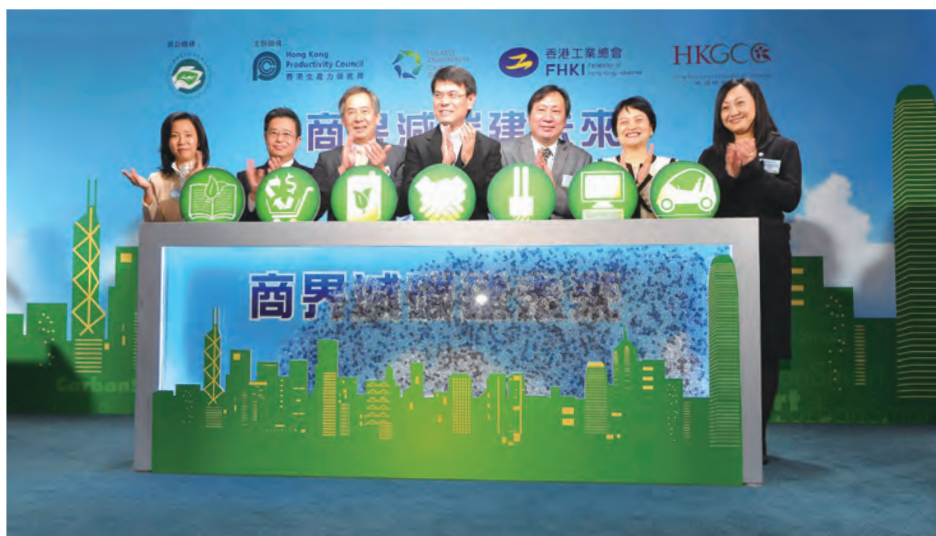
Since its launch in 2008, the TURN (acronym for Transform, Upgrade and Relocate for a New horizon) platform, spearheaded by HKPC, was replicated in key industrial towns and cities in the Pearl River Delta (PRD) region to provide funding and technical support to more manufacturers aspiring to upgrade their business model.

迄今，超過190家從事塑料、五金、電子、服裝、印刷及玩具行業的企業已參加計劃，並根據我們的專業建議進行業務升級，生產力改善達60%。在這一年，我們更推出了「iTURN企業自我評估網上平台」，為企業提供方便的工具，幫助企業盡早了解本身的優勢和局限。

Banking on HKPC's professional advice to upgrade their operations, to date, over 190 enterprises from plastics, metal, electronics, clothing, printing and toy industries have participated in these programmes, yielding productivity increase as high as 60%. During the past year, iTURN – an online self-assessment system was launched to provide enterprises with convenient tools to review their strengths and weaknesses at an early stage before charting their roadmap for business transformation.

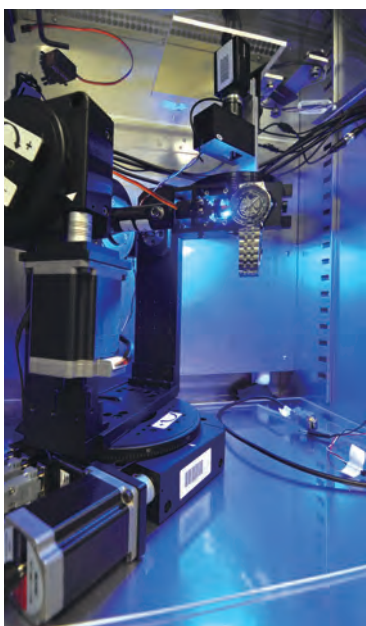
過去五年，生產力局執行的「清潔生產伙伴計劃」成功協助珠三角港商節能和減少污染，每年所減少排放的二氧化碳，等如種植了2,800萬棵樹，相當於四個香港島的面積！由於業界反應良好，政府投入5,000萬元，將計劃延長至2015年，範圍擴大至全廣東省。

For the past five years, the Cleaner Production Partnership Programme, implemented by HKPC, has successfully assisted Hong Kong-owned factories in the PRD region to improve energy efficiency and reduce pollution. The yearly reduction of carbon dioxide is equivalent to planting 28 million trees, more than enough to cover four times the areas of the Hong Kong Island! With positive feedback from the industry, an additional funding of \$50 million was earmarked for extending the programme to 2015, as well as expanding it to cover the entire Guangdong Province.



聯同工商界推出「商界減碳建未來」計劃，進一步鼓勵本地企業減低碳足跡。

*Introduce the CarbonSmart programme with the industry to encourage local enterprises to reduce their carbon footprint.*



設立手表機芯、部件和組件測試中心，協助本地鐘表企業以本地設計機芯，進軍高附加值的機械手表市場。

*The Watch Movement Components and Subassemblies Testing Laboratory helps local watch companies enter the high value mechanical watch market.*

為進一步鼓勵本地企業減低碳足跡，我們聯同工商界於2012年3月推出「商界減碳建未來」計劃。這個為期30個月的計劃已推行了一年，得到了多個行業支持。

為協助本地塑膠業積極利用新穎塑膠物料提升產品附加值，我們聯同香港工業總會及職業訓練局，在香港特區政府「中小企業發展支援基金」撥款資助及業界贊助下，設立全港首個「塑膠材料資源中心」。

「資源中心」設有由生產力局專家開發的知識為本塑膠材料應用系統、常見塑料和應用產品樣品展示區及參考資料庫，方便業者搜尋所需的塑膠材料資訊，開發醫療器材等高增值新產品。

生產力局屬下的香港電腦保安事故協調中心亦是我們另一個支援平台，為本地工商企業和互聯網使用者締造更安全的網絡空間。

To further encourage local enterprises to reduce their carbon footprint, HKPC and industry partners introduced the CarbonSmart programme in March 2012. This 30-month Programme has completed its first year of implementation and has been well received by various business sectors.

To assist the local plastics industry to enhance the added value of its products by using novel materials, HKPC, the Federation of Hong Kong Industries and Vocational Training Council jointly established the first Plastic Materials Resources Centre (PMRC) with the funding support of the SME Development Fund and industry partners.

PMRC features a HKPC-developed knowledge-based plastic materials application system, sample displays and reference database of popular plastic materials and their applications. Industry practitioners can conveniently find information on plastic materials for the development of high valued-added products such as medical devices.

Another much acclaimed industry support platform under HKPC – the Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT), continues to live up to its fame as the local information security watchdog.





擴充後的香港電腦保安事故協調中心增設智能手機和流動設備事故回應服務。

*The new HKCERT Centre steps up its support with new incident response services for smartphone and mobile device users.*

中心新址於年內正式啟用，面積是原有中心的三倍，備有多項新設施。隨著流動上網設備日趨普及，擴充後的中心更增設智能手機和流動設備事故回應服務。中心亦進行惡意程式及入侵測試，追蹤互聯網上的不正常活動，更深入瞭解香港的資訊保安趨勢，迅速有效地採取跟進行動。

Tasked with creating a safer cyberspace for local businesses and Internet users, HKCERT has moved to a new office in April 2012, which is about thrice the size of the previous establishment. Complete with a host of new functions and equipment, the new Centre has stepped up its support with new incident response services for smartphone and mobile device users to cope with the growing popularity in these gadgets. Apart from conducting malware and intrusion analysis, the Centre also keeps on tracking abnormal activities on the Internet so as to identify information security trends in Hong Kong for prompt and effective mitigation of potential threats.

### 為中小企創富增值

SME One「中小企一站通」在年內成立，讓中小企獲得協助其營運所需的資訊，包括政府資助支援計劃、最新的技術發展、業務發展支援，以及財務管理例如信貸融資。自2012年7月投入服務以來，SME One

### Creating Value for SMEs

In order to help local SMEs get their much needed information on government funding support programmes, the latest technology development, business development support, and financial management including credit and loan all under one roof, HKPC goes the extra mile and set up SME One. As an integrated hub of support to SMEs, SME One

「中小企一站通」得到中小企業的熱烈支持，共有超過10,000名訪客及處理超過2,400宗查詢。

SME One「中小企一站通」的重要支援服務之一，是協助中小企及不同企業了解營商氣候。因此，生產力局與渣打銀行（香港）有限公司推出「渣打香港中小企領先營商指數」，由生產力局獨立執行季度調查，訪問超過800家本地中小企，以了解本地中小企來季的營業狀況及盈利表現、投資及招聘意向，以及環球經濟情況的影響。

香港中小企往往因為市場推廣成本高、銷售渠道不足，以及缺乏知名品牌，令他們對開拓內地市場卻步不前。

was warmly received with more than 10,000 visitors and 2,400 enquiries since operation commenced in July 2012.

In addition to SME One's support services, HKPC collaborated with Standard Chartered Hong Kong to launch the Standard Chartered Hong Kong SME Leading Business Index in July 2012. Serving as an economic barometer on SMEs' outlook on business sales, profits, investments, employment, and impact of global economic change for the next quarter, the survey gauges the views of more than 800 local SMEs. Independently conducted by HKPC, this forward looking survey offers a useful reference for SMEs and the community in making strategic planning.

For local SMEs eyeing on opportunities on the Mainland, they need to cross different hurdles such as the high marketing cost, insufficient distribution channels and the lack of a renowned brand.

開設SME One「中小企一站通」，讓中小企能獲得政府資助支援計劃等營運所需的資訊。

*Establish the SME One to help local SMEs get their much needed information on government funding support programmes under one roof.*





與渣打銀行（香港）有限公司推出「渣打香港中小企領先營商指數」，以了解本地中小企來季的營業狀況及環球經濟情況的影響。

*Collaborate with Standard Chartered Hong Kong to launch the Standard Chartered Hong Kong SME Leading Business Index to measure local SMEs' outlook on business sales and impact of global economic change for the next quarter.*

因此，在「中小企業發展支援基金」的資助下，生產力局與香港汽車零部件工業協會合作，在廣州國際汽車用品廣場設立「香港汽車零部件產品展示館」，為香港汽車零部件製造商在內地汽車零部件後市場中，開拓銷售渠道，展示業界的整體能力。這些推廣活動成功為香港汽車零部件製造商日後與內地買家建立業務網絡鋪路。

In view of this, supported by the SME Development Fund, Hong Kong Auto Parts Industry Association and HKPC joined hands to promote the capabilities of Hong Kong automotive parts manufacturers in the Mainland automotive aftermarket. Featuring an exhibition pavilion in the International Automobile Accessory Plaza in Guangzhou and a series of advertising campaigns, the project has successfully facilitated business exchange between the Hong Kong auto parts industry and Mainland buyers in the aftermarket.

### 強化核心能力

一直以來，生產力局都是引入先進製造科技及企業管理模式的先驅。我們繼續投資更新設備，從而提升核心能力，加強服務，以應對行業的不同需要。

### Sharpening Core Competencies

Throughout its history, HKPC has been a pioneer in manufacturing technology and business management in many sectors. HKPC continues to invest in new facilities to enhance its competencies to upgrade the service levels and address the diversified needs of our industry.



為協助香港廠商引進更靈活和高效益的製造管理模式，生產力局獲香港特區政府「創新及科技基金」撥款資助，設立全港首個「i-mfg智能製造技術展示中心」，向工業界推廣應用彈性製造技術及自動化流程，提升競爭力。該中心將於2013年7月投入服務。

我們期望透過展示中心，提升本港模具業及製造業的自動化水平和生產力，加強競爭優勢。中心以模具業作為試點，以模具自動化軟件及管理系統連接相關的設備，建立靈活的生產線佈局，有系統地改善模具製造的流程。

此外，在「創新及科技基金」的資助下，生產力局聯同業界設立手表機芯、部件和組件測試中心，配備專門的測試儀器，確保機械表機芯的精密部件的質量。

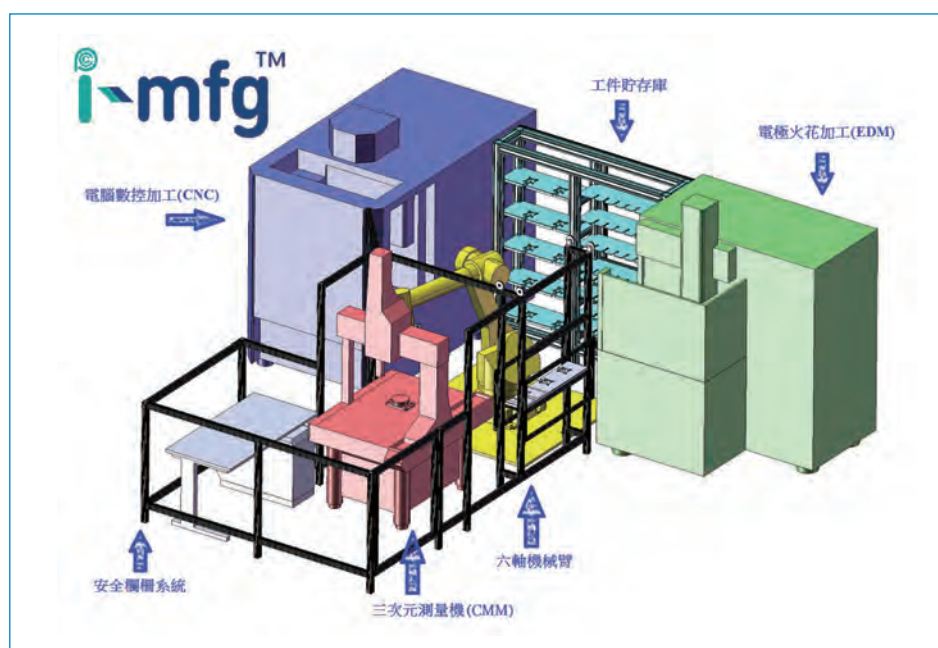
To promote flexible and cost-effective production management, we are gearing up to establish the first Intelligent Manufacturing (i-mfg) Technology Demonstration Centre in Hong Kong. With support from the Innovation and Technology Fund (ITF), the Centre will assist the industry to adopt Flexible Manufacturing Technology (FMT) and process automation pending service commencement in July 2013.

Through this Centre, HKPC aims to raise the level of automation and productivity of the local mould and die and other industries. With the mould and die industry as pilot, the Centre uses an advanced mould automation software and management system to connect the related facilities in a flexible production layout to systematically enhance the workflow.

Also funded by the ITF, HKPC initiated the establishment of a Watch Movement Components and Subassemblies Testing Laboratory to design and acquire the specific testing instruments and machines for ascertaining the quality of the precision components in mechanical watch movement.

生產力局將設立全港首個「i-mfg智能製造技術展示中心」，向工業界推廣應用彈性製造技術及自動化流程。

The Intelligent Manufacturing (i-mfg) Technology Demonstration Centre will assist the industry to adopt Flexible Manufacturing Technology (FMT) and process automation.



該實驗室提供測試和產品開發支援服務，協助本地鐘表企業以本地設計機芯，進軍高附加值的機械手表市場。

The laboratory will provide testing services and product development support to help local watch companies enter the high value mechanical watch market with their own movements.

**發展策略伙伴**

在過去45年，生產力局基礎深厚和廣泛的工業網絡，一直為工商業界創造業務合作機會。「HKPC集思匯」是我們的重要渠道和平台，為持份者提供增值服務和產品。在這一年，我們舉辦了食品、玩具、汽車零部件行業和支援中小企業策略的諮詢會。

**Developing Strategic Partnership**

For the past 45 years, HKPC's solid and extensive industry network has created business opportunities for the manufacturing and business communities. The Hong Kong Industry Network Clusters (HK-INC) is one of our important channels to gauge our stakeholders' knowledge in order to devise our services direction and level. During the year, consultation forums on food, toys and automotive parts industries, and SME support strategies were held.

為推動和促進港商進軍高增值的輕金屬行業發展，生產力局與國家鎂合金材料工程技術研究中心合作在香港成立「輕金屬工程技術研發中心」。

To foster technology collaboration and facilitate Hong Kong industry to enter the high value-adding light metal sector, HKPC is cooperating with the National Engineering Research Center for Magnesium Alloys (CCMg) to set up an Engineering Research Center for Light Metals in Hong Kong.



與國家鎂合金材料工程技術研究中心合作在香港成立「輕金屬工程技術研發中心」，推動和促進港商進軍高增值的輕金屬行業發展。

*Cooperate with the National Engineering Research Center for Magnesium Alloys to set up an Engineering Research Center for Light Metals in Hong Kong to facilitate Hong Kong industry to enter the high value-adding light metal sector.*

研發中心將在輕金屬技術研發及交流、推廣科技成果、技術轉移及產業化，以及企業技術支援服務等方面，推動兩地研發機構和產業夥伴合作，加強兩地輕金屬產業的整體競爭力。

Through the new Center, HKPC and CCMg will collaborate in the areas of light metal technology development and exchange, promotion of research results, technology transfer and commercialization, as well as technical support services. The alliance between research institutions and industries on both sides will enhance the overall competitiveness of the light metal industries in Hong Kong and the Mainland.

在香港，對軟件品質的注重和使用正規軟件測試方法仍處於起步階段，較少機構採納良好的軟件測試程序。生產力局伙拍珠海南方軟件網絡評測中心，建立香港軟件檢測和認證中心，共同推廣及研發軟件測試方法、技術，並使用軟件測試工具，提高軟件測試的效率和質素。

In Hong Kong, awareness of software quality and the adoption of disciplined software test methodologies is still at an early stage. Few organizations adopt good software testing practices, especially those who do not possess the know-how or cannot afford the investment. HKPC is collaborating with Zhuhai Southern Software Testing Center to establish the Hong Kong Software Testing and Certification Centre to promote and research on software testing methodologies, technologies and use of software testing tools to enhance productivity and quality of software testing.

推出「開心工作間」計劃，推動企業履行社會責任。

Implement the Happy Organization Label Scheme to promote the concept of corporate social responsibility to Hong Kong enterprises.





本局的義工隊與社會服務組織合作，為70位中學生舉辦生產力工業科技青少年體驗計劃。

*The "HKPC Volunteers", cooperates with a social services organization to arrange a meaningful youth induction programme on Hong Kong industry for 70 secondary students.*

**細心展關懷**

生產力局致力透過「香港企業公民計劃」和「開心工作間」推廣計劃，推動企業履行社會責任。作為「同心展關懷機構」，我們亦全力支持員工參與公益事務。

本局的義工隊與社會服務組織合作，為70位中學生舉辦生產力工業科技青少年體驗計劃，超過40位義工隊成員參與，活動包括參觀珠三角的港資工廠，並邀請管理層分享個人經驗。最令人鼓舞的是，計劃成

**Small but Great**

During the year, HKPC actively promoted the concept of corporate social responsibility to Hong Kong enterprises through the implementation of the Hong Kong Corporate Citizenship Program and the Happy Organization Label Scheme. As a caring organization, we also support our staff to participate in community service.

Our voluntary group, the "HKPC Volunteers", cooperated with a social services organization to arrange a meaningful youth induction programme on Hong Kong industry for 70 secondary students. Over 40 staff volunteers from HKPC participated in the programme which comprised company visits and personal sharing by our senior management.



功鼓勵了參加的青少年人以更積極的態度求學和發展事業。

It is encouraging to witness the teenagers being energized with a positive attitude towards their academic and career pursuit after joining the programme.

去年是成果豐碩的一年，我們推展不少新項目。我衷心感謝所有同事的無私奉獻和努力不懈，使這些項目創出佳績。

The past year was yet another fruitful year marked with many new milestones in our history of serving the industry. I would like to convey my heartfelt thanks to all staff members for their dedication and valuable efforts which make all these initiatives a remarkable success.

德蘭修女曾經說：「我們不是所有人都可以做大事，卻可以用大愛做小事。」我們將繼續以誠摯的心，服務本港大大小小的企業。

Mother Teresa of Calcutta once said, "We cannot all do great things, but we can do small things with great love." Sincerely, we will continue to serve all Hong Kong enterprises large and small with a big heart.

總裁

麥鄧碧儀 · MH, JP

**Agnes Mak, MH, JP**

*Executive Director*

年度剪影  
The Year in Pictures

04  
April



香港電腦保安事故協調中心獲特區政府資訊科技總監辦公室撥款，擴充服務範圍。  
Opening of the new Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT).

20  
12



舉辦「香港軟件質量管理研討會 2012」，以「數據管理」為主題。  
Organized the Hong Kong Software Quality Assurance (HKSQA) Conference 2012 with the theme of "Managing with Facts".

設立全新的「生產力展館」，讓工商業界認識生產力局支援香港企業發展的服務。

Unveiled the brand new HKPC Gallery to present HKPC's support for enterprises.



舉辦「HKPC集思匯」，探討如何協助新一代企業家於創辦人的成功基礎上，擴展業務優勢。  
Organized the HK-INC consultation session to explore strategies to help next-generation entrepreneurs sustain their business success and enhance their competitiveness.

05  
May



06 June



特區政府推出一項十億元的「發展品牌、升級轉型及拓展內銷市場專項基金」。  
生產力局擔任「企業支援計劃」秘書處。

The HKSARG launched a \$1 billion "Dedicated Fund on Branding, Upgrading and Domestic Sales" (the BUD Fund). HKPC acts as the secretariat for the Enterprise Support Programme.



與香港提升快樂指數基金發布全港首個「香港企業工作快樂指數」。Announced Hong Kong's first study on the "Hong Kong Happiness-at-work Index" jointly with the Promoting Happiness Index Foundation.

舉辦「HKPC集思匯」與業界交流意見，並探討中小企支援策略。Convened the HK-INC to gauge the views of industry on the strategies to support SMEs.



高級顧問南嘉彥獲頒「傑出資訊及通訊科技人員獎2012」之創新類別獎項。Senior Consultant Jessica Nan was awarded the Outstanding ICT Achiever Awards 2012 (Innovation Category).



舉辦「滙智營商」中小企高峰會2012，探討新興市場商機。Organized the Wise Business SME Summit 2012 to explore rising opportunities in emerging markets.



舉辦「HKPC集思匯」，探討「十二五」規劃之環保機遇及挑戰。Organized the HK-INC to explore the challenges and opportunities of green manufacturing under the 12th Five-Year Plan.



SME One「中小企一站通」投入服務，為中小企提供各項支援及資助計劃詳情。SME One commenced operation, providing comprehensive information on funding schemes in Hong Kong and the PRD region.



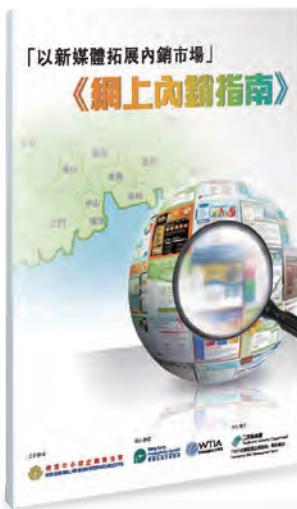
07 July



與深圳前海管理局簽署意向和合作協議，助前海深港服務業發展。  
Signed collaboration agreement with the Shenzhen authority to promote development of the services sector in Qianhai.



與渣打銀行（香港）有限公司合作發布「渣打香港中小企領先營商指數」。  
Conducted the Standard Chartered Hong Kong SME Leading Business Index with Standard Chartered Bank (Hong Kong) Limited.



與香港中小型企業聯合會及香港無線科技商會合作推行「以新媒體拓展內銷市場」工作計劃。  
Co-organized the "New Media Marketing for PRC Domestic Sales" project with the Hong Kong Small and Medium Enterprises Association and Hong Kong Wireless Technology Industry Association.



主辦「資訊保安研討會2012」，以「雲端與流動裝置的保安」為題。  
Organized the Information Security Showcase 2012 with the theme of "Security in Cloud and Mobile Devices".



與香港中小型企業國際交流協會合作編製《中國內銷實戰攻略 - 華東篇》。  
Compiled the "China Domestic Sales Guidebook - East China" with the Hong Kong Association of International Co-operation of Small & Medium Enterprises (ISME).



聯同香港工業總會及職業訓練局設立「塑膠材料資源中心」。  
Set up the Plastic Materials Resources Centre with the Federation of Hong Kong Industries (FHKI) and Vocational Training Council (VTC).

推出「iTURN企業自我評估網上平台」，助企業了解經營現狀以制定升轉策略。  
Launched the iTURN - free online self-assessment tool for enterprises to objectively assess and identify their operation problems.



08  
Aug

09  
Sep



與香港數碼娛樂協會合作推行「第一屆初創動畫企業支援計劃」，協助新晉動畫公司及培育新晉。

Jointly launched the "1st Animation Start-ups Support Program" with the Hong Kong Digital Entertainment Association to nurture and promote aspiring animation start-ups.

本局研發的「自動停車熄匙及空調系統」和「牛仔服裝的臭氧處理系統」，在「二零一二年香港工商業獎」的「機器及機械工具設計」組別中獲獎。  
HKPC designed Automatic Engine Idlestop and Supplementary Air Conditioning System (ISAC System) and Ozone Treatment System for Denim Wear have won awards in the Machinery and Machine Tools Design Category in 2012 Hong Kong Awards for Industries.



與香港中華眼鏡製造廠商會合辦「國際眼鏡・時尚會議2012」。

Jointly organized the "International Eyewear Fashion Symposium 2012" with the Hong Kong Optical Manufacturers Association (HKOMA).



與香港餐飲業協會合辦「優質餐飲業環保管理計劃」，表揚首批23間餐飲商戶環保典範。  
Jointly launched the Quality Restaurant Environmental Management Scheme with the Hong Kong Federation of Restaurants & Related Trades. 23 F&B traders were honoured as the first batch of accredited merchants.



生產力局推出嶄新的品牌形象，標誌著本局自成立以來，與本港工商企業風雨同路的伙伴合作精神，再創新里程。

HKPC unveiled a new brand identity to mark an important milestone of serving local businesses through rain or shine.



生產力局榮獲「亞洲區最受推崇知識型機構大獎」。

HKPC won the 2012 Asian Most Admired Knowledge Enterprises Award.



舉辦「HKPC集思匯」，探討利用先進科技提升食品安全。  
Organized the HK-INC to explore wider use of advanced technologies in food safety.

10 Oct

公布2012年第四季「渣打香港中小企領先營商指數」。  
Announced the 4th quarter of 2012 Standard Chartered Hong Kong SME Leading Business Index.

HKCERT舉行全港電腦保安事故演習，以「抵禦電腦黑客的網絡攻擊」為主題。  
HKCERT conducted a territory-wide drill to tackle hacktivist attacks.

11 Nov



汽車零部件研究及發展中心合併為生產力局轄下的部門。  
The Automotive Parts and Accessory Systems R&D Centre (APAS) was merged with HKPC as one of its divisions.

於「創新科技嘉年華2012」設立「生產力展館」，以「創新科技·與你一起」為主題。  
Staged a HKPC Pavilion under the theme of "Technology and Living" at InnoCarnival 2012.







生產力局年報連續兩年於香港管理專業協會 (HKMA) 最佳年報獎中榮獲「優秀企業管治披露獎」。

HKPC Annual Report has won the Citation for Corporate Governance Disclosure Award for the second consecutive year in the Best Annual Report Awards organized by the Hong Kong Management Association (HKMA).

舉辦「資訊保安高峰會2012」，以「自攜設備上班」為主題。  
Organized the Information Security Summit 2012 under the theme of "BYOD and Mobility - Balancing Corporate Security and End-User Needs".



12 Dec



聯同中小企國際聯盟推出《香港中小企業雲端方案應用指南》。  
Jointly compiled the "Hong Kong SME Cloud Solution Guidebook" with the SME Global Alliance.



與國家鎂合金材料工程技術研究中心簽署合作協議，成立「輕金屬工程技術研發中心」。  
Joined hands with the National Engineering Research Center for Magnesium Alloys (CCMg) to set up the Engineering Research Center for Light Metals in Hong Kong.



聯同香港工業總會及珠三角工業協會在廣州合辦「粵港企業升級新策略」研討會。  
Organized a seminar on business upgrading, brand building and domestic sales in Guangzhou jointly with the Federation of Hong Kong Industries and the PRD Council.



與香港工程師學會生物醫學分部合辦「香港國際生物醫學工程會議2012」，以「利用創新科技及法規進一步改善醫療保健水平」為主題。

Co-organized the Hong Kong Biomedical Engineering International Conference 2012 with the Biomedical Division of The Hong Kong Institution of Engineers.



SME One「中小企一站通」正式開幕，為中小企提供全方位服務。

SME One officially opened, providing comprehensive support to local SMEs.

舉辦「HKPC集思匯」，探討汽車零部件業發展。

Organized the HK-INC to explore road ahead for auto parts industry.

舉辦「HKPC集思匯」，探討香港玩具業的未來發展方向。

Organized the HK-INC to exchange views with toys industry on business opportunities.

20  
13

01  
Jan



與香港提升快樂指數基金會合作，推出「開心工作間」推廣計劃。

Launched the "Happy Organization Label Scheme" jointly with the Promoting Happiness Index Foundation.

與金屬工業研究發展中心簽署意向和合作協議，共同推進港、台兩地的金屬技術研發。

Signed collaboration agreement with the Metal Industries Research & Development Centre to promote HK and Taiwan metal technology research and development.



公布2013年第一季「渣打香港中小企領先營商指數」。

Announced the 1st quarter of 2013 Standard Chartered Hong Kong SME Leading Business Index.





與珠海南方軟件網絡評測中心合作，共同推進軟件測試及認證服務發展。

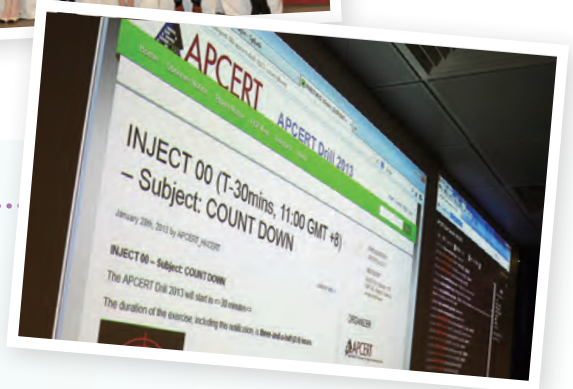
Cooperated with the Zhuhai Southern Software Testing Center to establish a third-party professional software and network testing platform.



舉辦「第三屆香港傑出企業公民獎」頒獎典禮，表揚在履行和推廣企業社會責任表現傑出的企業及義工隊。  
Organized the 3rd Hong Kong Outstanding Corporate Citizenship Awards Presentation Ceremony to recognize companies and corporate volunteer teams with outstanding achievements in the implementation and promotion of corporate social responsibility.



舉行一年一度「亞太區電腦保安事故協調組織」(APCERT) 區域性演習，本局屬下的「香港電腦保安事故協調中心」(HKCERT) 負責統領演習，並擔當控制員。  
The Asia Pacific Computer Emergency Response Team (APCERT) conducted its annual drill. HKCERT, managed by HKPC took the lead in organizing the drill and served as an exercise controller.



02  
Feb



舉辦「第14屆TBS DigiCon6大賞」香港區頒獎禮，表揚本地數碼娛樂創意人材。  
Organized the 14th TBS DigiCon6 Awards: HK Region certificate presentation ceremony to commend the achievements of HK digital creative talents.

03  
Mar



舉辦「第六屆香港流動影片製作比賽」頒獎典禮，今年影片節以「隨時紀錄•用小鏡頭『微』觀大世界」為主題。  
Organized the 6th Mobile Film Production Contest Award Presentation Ceremony to recognize local outstanding productions

與香港無線科技商會合作舉辦第三屆「香港國際流動影片大獎」。  
Co-organized the 3rd Hong Kong International Mobile Film Awards (HKIMFA) with the Hong Kong Wireless Technology Industry Association (WTIA).













# More

葉片的形狀各有千秋，大小不一，但原來越細小的葉子，其結構更能適應惡劣的氣候。商業世界跟自然界不相伯仲，小規模的企業可提供更個性化的客戶服務，更靈活創新，更快速適應市場的變化。細小，有可能包含更多。

The size of leaves can vary a lot but one of the well-known facts in ecology is that smaller leaves are structurally and physiologically better adapted to harsh climate. In the business world, being small means more personalized customer services, more flexibility to innovate, and more agility to quickly adapt to market changes. Can you think of more?



# 中小企創前路 SMEs Lead the Way

古希臘演說家狄摩西尼說過：「偉大事業往往始於微不足道的機會。」

Ancient Greek orator Demosthenes once said,  
“Small opportunities are often the beginning of great enterprises.”

中小企雖然一直是全球經濟增長的引擎，然而，中小企的業務發展，往往受制於資金和技術資源不足而停滯不前。

## 成長一站通

為貫徹生產力局為「企業走多一步」的宗旨，去年我們成立了SME One「中小企一站通」，為中小企提供全方位服務，包括提供香港和內地政府機構的中小企業支援計劃的資料，以及各類科技及管理方案。最重要的是，我們用「手牽手」形式，協助中小企尋找和申請切合需要的支援或資助計劃。

自2012年7月試行運作以來，SME One得到中小企業的熱烈支持，共有超過10,495名訪客及處理超過2,425宗查詢。

Small and medium enterprises (SMEs) have been the growth engine of many economies around the globe. However, the business development of SMEs is often obstructed by lack of funding and other technical resources.

## One-stop to Growth

In line with HKPC's pledge to “go the extra mile” for businesses, SME One was established in the year by HKPC to offer comprehensive support for SMEs. It provides information on the SME support schemes of Hong Kong and Mainland governments as well as various technology and management solutions. Most importantly, SME One offers “hand-holding” guide to SMEs to identify and apply for support schemes that best fit their needs.

SME One was warmly received by local SMEs, receiving 10,495 visitors and 2,425 enquiries since operation commenced in July 2012.



SME One「中小企一站通」以「手牽手」形式，協助中小企尋找和申請切合需要的支援或資助計劃。

SME One offers “hand-holding” guide to SMEs to identify and apply for support schemes that best fit their needs.



香港及珠三角政府和工商業支援機構提供32項中小企支援和資助計劃。

32 SME support and funding schemes are offered by Hong Kong and PRD governments and business support bodies.





特區政府推出十億元的「發展品牌、升級轉型及拓展內銷市場專項基金」(BUD專項基金)。

The Government has launched the \$1 billion Dedicated Fund on Branding, Upgrading and Domestic Sales (the BUD Fund).

### 萌發商機

特區政府推出十億元的「發展品牌、升級轉型及拓展內銷市場專項基金」(簡稱「BUD專項基金」)，向香港企業及非分配利潤組織提供資助，推行有關發展品牌，升級轉型及拓展內銷的項目。

BUD專項基金的「企業支援計劃」由生產力局擔任秘書處，自2012年6月推出以來，生產力局已處理首批共519項申請。

中小企業更可從「港資企業升級轉型輔導計劃」獲得資助和技術支援，此計劃由生產力局與珠三角市政府攜手合作。迄今為止，已有超過190家從事塑料、五金、電子、服裝、印刷及玩具等行業的企業參加，生產力提升達60%。我們還推出了「iTURN企業自我評估網上平台」，幫助企業盡早了解本身的優勢和局限。

### Budding Success

The Government has launched the \$1 billion Dedicated Fund on Branding, Upgrading and Domestic Sales (the BUD Fund) which aimed at assisting Hong Kong enterprises and non-profit-distributing organizations to undertake projects to develop brands, upgrade and restructure business operations and promote sales in the Mainland market.

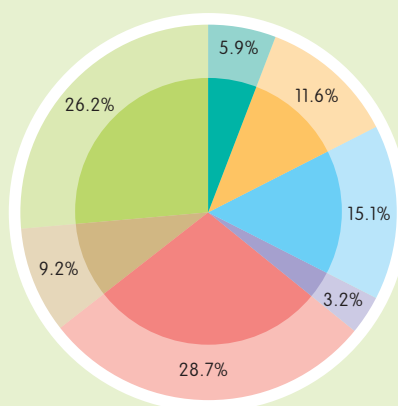
HKPC has been appointed by the Government to be the secretariat of the Enterprise Support Programme (ESP) of the BUD Fund. Since the fund was introduced in June 2012, HKPC has processed the first three batches totalling 519 applications under the ESP.

SMEs can also get funding and technical support offered by the transformation and upgrading (TURN) scheme operated by HKPC in collaboration with PRD municipal governments. To date, over 190 enterprises from plastics, metal, electronics, clothing, printing and toy industries have participated in the programme, yielding productivity gain as high as 60%. HKPC also launched the iTURN online self-assessment system to help enterprises review their strengths and weaknesses at an early stage.



### BUD專項基金「企業支援計劃」進展 BUD (ESP) – Progress Summary

- 每個獲批核的申請平均資助金額約40萬港元
- 總資助金額約3,100萬港元
- 申請機構全職員工平均人數少於20人
- Average amount of grants per approved application: \$400,000
- Total amount of funding approved: \$31 million
- Average number of full-time staff of applicant enterprises: below 20



- 發展品牌+升級轉型+拓展內銷市場  
Branding+Upgrading+Domestic Sales
- 發展品牌 Branding
- 升級轉型 Upgrading
- 拓展內銷市場 Domestic Sales
- 發展品牌+升級轉型  
Branding+Upgrading
- 發展品牌+拓展內銷市場  
Branding+Domestic Sales
- 升級轉型+拓展內銷市場  
Upgrading+Domestic Sales



### 升級生產力 Turn Up Productivity

一家東莞印刷廠參加了「在莞港資企業升級轉型資助計劃」，由生產力局為該公司的生產表現進行「基本評估」。我們建議該公司採用「全員設備維護」，從而提升印刷和訂裝機器的穩定性。結果顯示，印刷和訂裝機器的效率提高了30%，調整時間亦減少60%。

Through the Dongguan TURN programme, a local printing company has undergone a production performance assessment by HKPC's expert team. The stability of the machines in the printing and binding processes was greatly improved following our recommendation of a Total Productive Maintenance (TPM) approach. The efficiency of the printing and binding machines has been increased by 30% and adjustment time reduced by 60%.



透過「iTURN企業自我評估網上平台」，企業能盡早了解本身的優勢和局限。

Through iTURN online self-assessment system, enterprises can review their strengths and weaknesses at an early stage.

### 預測營商氣候

為協助公眾及中小企了解來季的營商氣候，生產力局推出「渣打香港中小企領先營商指數」，並得到渣打銀行（香港）有限公司贊助。這個季度調查由生產力局獨立執行，訪問超過800家來自8個行業的中小企，以了解本地中小企來季的經營前景。

### Mapping Business Landscape

To assist the public and SMEs to get an insight into the forthcoming business climate, with sponsorship from Standard Chartered Hong Kong, HKPC launched the Standard Chartered Hong Kong SME Leading Business Index during the year. Quarterly surveys will be conducted with over 800 local SMEs in eight industry sectors to track their business sentiment and market outlook.

自2012年7月推出以來，我們已進行4次調查，指數為有關人士提供有用的渠道，了解中小企所面對的主要挑戰，以及不同的政策對他們的影響。

Since the launch of the Index in July 2012, HKPC has conducted four surveys, providing a useful channel for various stakeholders in the business community to understand SMEs' key challenges and the impacts of changing market situation and latest Government policies.

鑑於美國和歐洲國家的經濟不穩，本地鐘表業意識到未來的行業發展存在隱憂。因此，在工業貿易署中小企業發展支援基金的資助下，生產力局聯同香港鐘表業總會，推出了一個

In view of the unstable economy of the US and European markets, the local watch and clock industry saw threats and difficulties in the future development of the trade. Thus, supported by the SME Development Fund, HKPC collaborated with the Federation of Hong Kong Watch Trades &



推出「渣打香港中小企領先營商指數」協助公眾及中小企了解來季營商氣候。

*The Standard Chartered Hong Kong SME Leading Business Index helps the public and SMEs get an insight into the forthcoming business climate.*



為期18個月的項目，為業界在建立品牌、技術升級及發展新市場等方面建立路線圖。

Industries Limited (FHKWTI) to launch a new 18-month programme to develop a road map for the industry with respect to brand building, technology upgrading and new market development.

香港中小企往往因為進入市場的門檻高、銷售渠道不足，以及缺乏知名品牌，令他們對開拓內地市場卻步不前。

Hong Kong SMEs are often hindered from entering the Mainland market by high marketing cost, insufficient distribution channels as well as the lack of renowned brand.

有鑑於此，我們聯同香港汽車零部件工業協會，合作在廣州國際汽車用品廣場設立「香港汽車零部件產品展示館」，為香港汽車零部件製造商在內地汽車零部件後市場中，開拓銷售渠道，展示業界的整體能力。

In view of this, Hong Kong Auto Parts Industry Association and HKPC jointly launched a project to establish channels for Hong Kong automotive parts manufacturers to display and promote their capabilities in the Mainland's automotive aftermarket by setting up a "Hong Kong Pavilion" of auto parts in the International Automobile Accessory Plaza in Guangzhou.

整個推廣計劃於2012年5月開展，以「香港原創產品」為題，在內地著名汽車雜誌、行業指南及搜索引擎，推廣汽車零部件及優質汽車售後市場產品，

An advertising campaign under the theme of "Original Products by Hong Kong" was launched in May 2012 to promote Hong Kong auto parts on renowned aftermarket magazines, directories and internet search engines. The project has paved way

### 中小企創前路 SMEs Lead the Way

為香港汽車零部件製造商日後與內地買家建立業務網絡鋪路。

for Hong Kong auto parts manufacturers to establish business network with the Mainland aftermarket buyers for future cooperation.

若能有效應用訊息及通訊技術，可降低中小企的入門門檻。雲端計算技術和智能手機是目前最具發展前景的領域，能使中小企業降低資訊科技的投資成本，以及促進他們的業務發展。

Effective use of ICT applications can lower the business entry barriers for SMEs. Cloud computing and smartphone are the two most promising areas which will enable SMEs to lower their IT investment cost and facilitate their business development.

為支援中小企業採用雲端運算服務，我們與政府資訊科技總監辦公室舉行了業界諮詢活動，以了解中小企和服務供應商對在香港建立商業雲端平台的要求和關注事項。

To explore ways to support SMEs in the adoption of cloud computing services, HKPC and the Office of the Government Chief Information Officer conducted an industry consultation to understand the requirements and concerns of SMEs and service providers on the establishment of a commercial cloud platform in Hong Kong.

調查反映，本地中小企未普及使用雲端服務的其中一個障礙，是對揀選適合方案的認識不足。在「中小企業發展支援基金」的資助下，我們與中小

As indicated in user surveys, one of the key obstacles to SMEs' adoption of cloud solutions is the lack of awareness of available cloud solutions and the knowhow to choose the right one. Supported by the SME Development Fund, the



積極推動雲端計算技術和智能手機應用，以協助中小企降低資訊科技的投資成本及促進他們的業務發展。

*Actively promoting Cloud computing and smartphone applications to help SMEs lower their IT investment cost and facilitate their business development.*



本局聯同商會協助香港汽車零部件製造商與內地買家建立業務合作網絡。

*HKPC collaborates with trade associations to provide channels for Hong Kong automotive parts manufacturers to establish business network with the Mainland aftermarket buyers.*

《香港中小企業雲端方案應用指南》為中小企提供揀選雲端服務方案的實用貼士。

*"Hong Kong SME Cloud Solution Guidebook" provides useful tips for SMEs in choosing cloud solutions.*



企國際聯盟攜手合作，協助本地中小企選擇及採用雲端服務，以減省內部資訊科技方面的投資。

該項目的其中一項成果是推出《香港中小企業雲端方案應用指南》，除了向中小企提供揀選雲端服務方案的實用貼士外，還特別介紹24個具代表性的服務方案作參考。

對於零售業和飲食業的中小企來說，使用智能手機應用程式提供拓展市場的新渠道。生產力局伙拍香港無線科技商會開展中小企採用智能手機應用程式活動，透過培訓工作坊及業務配對等活動，為超過1,000位參與人士提供專業意見。

SME Global Alliance and HKPC jointly launched an initiative to assist local SMEs in the selection and adoption of cloud services for savings in IT investment and enhancement of operation.

One of the major deliverables was the "Hong Kong SME Cloud Solution Guidebook". On top of useful tips for SMEs in choosing cloud solutions, the Guidebook also introduces 24 cloud solutions selected by HKPC experts.

Smartphone apps provide an innovative channel for SMEs in the retail and catering sectors to promote and market their services. To lower the entry barrier for SMEs in the target sectors to adopt smartphone apps, HKPC collaborate with the Hong Kong Wireless Technology Industry Association (WTIA) to launch a smartphone apps adoption campaign for SMEs to provide expert advice on affordable and effective adoption of smartphone apps. The campaign also included training workshops and a business matching programme, which were attended by over 1,000 participants.















# Creative

達爾文曾經讚歎，蜂巢不論是在勞動力或蜂蠟的使用上，都符合最經濟的原則。蜂巢的六邊形結構，能以最少的材料，建成輕盈而強力的結構。今天，人造蜂巢結構物料已廣泛應用於火箭和飛機等尖端用途。誰可想像，這些工程奇蹟竟然由這些小生物啟發？只要有創新的意念，即使是小企業也可令市場翻天覆地，甚至改變世界。

As Charles Darwin once wrote, honeycomb is "absolutely perfect in economizing labour and wax." The hexagonal structure of honeycomb allows minimum material to make a light but strong structure. Man-made honeycomb structures are now widely used in high performance applications such as rockets and aircrafts. Who could imagine that such engineering feats are inspired by these small creatures? With innovative ideas, even a small enterprise can disrupt the market and change the world.



# 創新與升級 Innovation and Enhancement

「若我們應用知識在熟悉的工作上，我們稱之為『生產力』；假若我們應用知識於嶄新及不同的工作，則稱之為『創新』。只有知識能助我們達到以上兩個目標。」

“If we apply knowledge to tasks we already know how to do, we call it ‘productivity’. If we apply knowledge to tasks that are new and different we call it ‘innovation’. Only knowledge allows us to achieve these two goals.”

管理學者彼得杜拉克(Peter Drucker)的一句話，已扼要地總結了生產力局的使命及工作。

In essence, this remark by management guru Peter Drucker aptly summarizes HKPC’s mission and work.

## 知識型企業

杜拉克亦指出，要提升知識型員工的生產力，必須讓他們有自由地創新、學習及成長的空間。

## Knowledge Enterprise

Drucker also said that the key to improving the productivity of the knowledge worker is to allow them the freedom to innovate, learn and grow.



生產力局榮獲「香港最受推崇知識型機構大獎」至高獎項。

HKPC is named the Top Winner at the Hong Kong Most Admired Knowledge Enterprise (MAKE) Award 2012.

生產力局提供智力資本管理服務，以加強企業的知識生產力。

*HKPC offers intellectual capital management consultancy services to enhance the knowledge productivity of enterprises.*



## 甚麼是MAKE？ What is MAKE?

最受推崇知識型機構大獎 (Most Admired Knowledge Enterprise, 簡稱MAKE) 於1998年首次舉行，旨在表揚企業將知識及智力資本轉化成優質產品及服務，為持份者創富的傑出成就。獎項包括每年的環球MAKE及區域性的獎項，如香港區及亞洲區最受推崇知識型機構大獎。

Inaugurated in 1998, the Most Admired Knowledge Enterprises Award seeks to recognize organizations which out-perform their peers in creating shareholder's wealth by transforming tacit and explicit enterprise knowledge and intellectual capital into superior products and services. It consists of the annual Global MAKE Award and similar studies at regional levels such as the Hong Kong and the Asian MAKE Award.

繼奪得「2012亞洲區最受推崇知識型機構大獎」後，生產力局再榮獲「香港最受推崇知識型機構大獎」至高獎項，以嘉許生產力局培育知識型員工支援本地企業的出色表現。這些獎項肯定了生產力局應用全面知識管理及智力資本管理策略，為持份者創造價值的成就。借助這些策略，生產力局能有系統地匯集及轉化專業顧問團隊的知識，以有效支援工業的持續發展。

多年來，生產力局一直提供知識及智力資本管理服務，以加強企業的知識生產力，協助業務持續發展。為有效協助本地企業以簡易方式開展智力資本管理，本局於年內推出雙語電子智力資本管理評核工具，以協助中小企通過一系列自我評核，瞭解其智力資本的強項及弱點，從而有系統地編寫智力資本報告。

Following the winning of the Asian MAKE Award 2012, HKPC was named the Top Winner at the Hong Kong Most Admired Knowledge Enterprise (MAKE) Award 2012 for its outstanding efforts in developing knowledge workers to support local businesses. These honours recognize HKPC's dedication to apply comprehensive knowledge management (KM) and intellectual capital management (ICM) strategies to create values for its stakeholders. With these strategies, HKPC can systematically gather and convey the knowledge of its professional consultants to sustain its industry support.

Over the years, HKPC has been offering KM and ICM consultancy services to enhance the knowledge productivity of enterprises for sustainable development. To better facilitate local enterprises to begin their ICM journey in a simple way, a bilingual electronic Intellectual Capital Management Assessment Toolbox was introduced in early 2013 to assist SMEs identify the strengths and weaknesses of their IC portfolio through a self-assessment exercise and prepare their IC Report in a structured manner.



### 創意大道

在2012年12月，「江南Style」成為YouTube最多人收看的影片，有近十億的點擊率，熱潮雖然過去，但亦揭示創意工業可為全球經濟帶來重要的貢獻。

在香港特區政府「創意香港」支持下，生產力局協助本地多個行業商會籌辦推廣活動，以促進香港創意工業的發展，同時亦可創造更多機會，讓本地設計師向海外市場展示其能力。

為表揚香港漫畫界在推動本地創意文化發展的貢獻，香港動漫畫聯會在「創意香港」贊助下，聯同生產力局、油尖旺區議會等，在尖沙咀九龍公園建立100米長全球首條「漫畫星光大道」。

### Creative Avenue

In December 2012, "Gangnam Style" became the first YouTube video to reach a billion views. The fad might have been over but it shows that the creative industries have become one of the key contributors to global economy.

Supported by the various funding schemes of CreateHK, HKPC assisted a number of local professional associations to propel the growth of Hong Kong's creative industries, with a particular view to create more opportunities for our talents to showcase their capabilities to the overseas market.

To recognize the achievements of Hong Kong comic artists and promote the local comic industry, a 100-metre-long Hong Kong Avenue of Comic Stars was established in Kowloon Park. Known as the world's first theme avenue featuring comic figures, the initiative was organized by the Hong Kong Comics and Animation Federation together with HKPC and Yau Tsim Mong District Council, with sponsorship from Create Hong Kong.



建立全球首條100米長「漫畫星光大道」以推廣香港漫畫界的成就。

*Establishing the world's first 100-metre-long Hong Kong Avenue of Comic Stars to promote the local comic industry.*

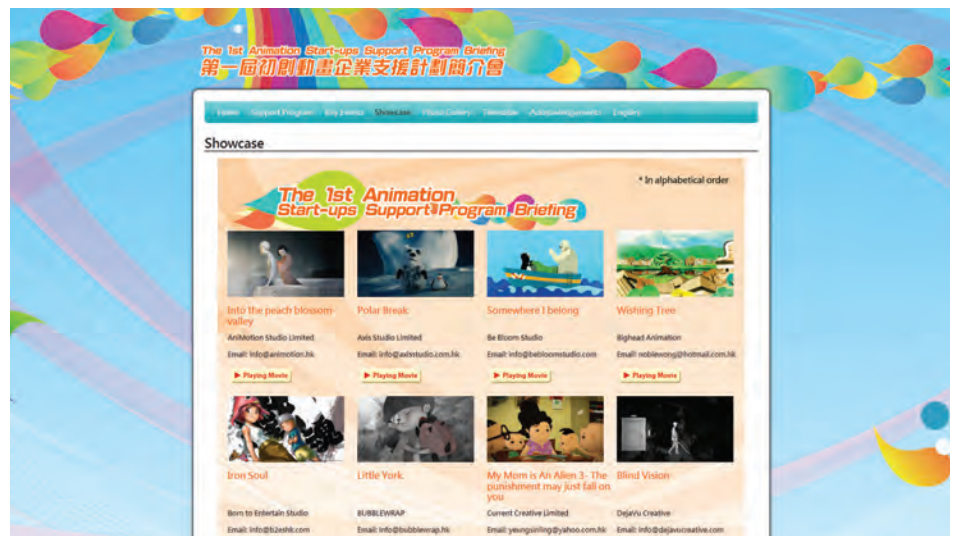


「漫畫星光大道」展出本地原創漫畫角色的彩繪雕塑和優秀漫畫家的銅製手印。

*Hong Kong Avenue of Comic Stars features painted figurines and bronze handprints of Hong Kong comic artists.*

伙拍香港數碼娛樂協會舉辦「第一屆初創動畫企業支援計劃」，透過提供推廣途徑，幫助本地動畫企業發展。

Co-organizing the "1st Animation Start-ups Support Program" with the Hong Kong Digital Entertainment Association to help local animation start-ups find new business opportunities through promotion on various channels.



除展出本地原創漫畫角色的彩繪雕塑，和優秀漫畫家的銅製手印外，亦有其他展覽館，以加深新一代對本地漫畫工業發展和製作過程的認識。

In addition to the exhibition of painted figurines and bronze handprints, it also includes other galleries to educate the young generation on the history and production process of local comic industry.

生產力局伙拍香港數碼娛樂協會舉辦了「第一屆初創動畫企業支援計劃」。

HKPC co-organized the "1st Animation Start-ups Support Program" with the Hong Kong Digital Entertainment Association (HKDEA).

「第一屆初創動畫企業支援計劃」為成立不超過四年、員工人數不多於八人的動畫企業而設。每間參與公司除了可獲得最多八萬元的資助，以製作三分鐘具故事性的動畫外，還可受惠於支援計劃內的「師友嚮導計劃」，就如何拓展業務，獲資深業界人士提供建議和指引。

Designed for animation companies set up for not more than four years and with no more than eight full-time employees, the Program provided each selected company with a subsidy of up to HK\$80,000 for the production of a three-minute animation. The participating companies also benefited from a mentorship program with animation heavyweights offering technical training and guidance on business development.





參加國際數碼娛樂比賽如「DigiCon6大賞」，有助新晉動畫公司開拓新商機。

*International digital entertainment contests, such as the "DigiCon6 Awards", help start-up companies explore new business opportunities.*

在計劃下，入選動畫公司的完成作品將有機會獲推薦參加國際數碼娛樂比賽，如「DigiCon6大賞」，以協助新晉動畫公司循不同途徑，接觸更多潛在客戶，並開拓新商機。

The final productions of the animation companies will also be nominated to participate in international digital entertainment contests, such as the "DigiCon6 Awards" to create more exposure for the selected animation companies to help them find potential clients and explore new business opportunities.

「DigiCon6大賞」每年由日本TBS電視台主辦，邀請十個國家和包括香港的地區，提交最佳的影片競逐最高榮譽大獎。

TBS DigiCon6 Awards is organized annually by the Tokyo Broadcasting System (TBS) Television. Ten countries and regions, including Hong Kong, were invited to submit their best animations to compete for the grand award.

香港區選拔賽由香港數碼娛樂協會主辦，生產力局擔任執行機構，第十四屆香港區選拔賽反應踴躍，共收到逾100份參賽作品。

The Hong Kong area competition was organized by the Hong Kong Digital Entertainment Association and implemented by HKPC. The Hong Kong section of the 14th TBS DigiCon6 Awards drew enthusiastic response with over 100 entries.

第三屆「香港國際流動影片大獎」獲得全球十個流動電影節支持，以表揚參與地區在流動影片發展作出的貢獻。

*The 3rd Hong Kong International Mobile Film Awards is supported by ten mobile film festivals around the world to recognize the achievements of the participating economies in mobile film development.*



智能手機及平面電腦日漸普及，流動娛樂遂成我們日常生活中重要的部份，為流動影片製作商創造龐大的市場。

第三屆「香港國際流動影片大獎」由香港無線科技商會及生產力局舉辦，並獲得全球十個流動電影節支持，以表揚參與地區在流動影片發展作出的貢獻。今年，共收到10個地區110份提名，競逐此獎項。

Thanks to the growing popularity of smartphones and tablet computers, enjoying mobile entertainment becomes part of our daily life. This represents a vast market for mobile filmmakers in Hong Kong.

The 3rd Hong Kong International Mobile Film Awards was jointly organized by HKPC and Hong Kong Wireless Technology Industry Association supported by ten mobile film festivals around the world to recognize the achievements of the participating economies in mobile film development. This year, the Awards received 110 nominations from 10 partnering economies to compete for this honour.



### 更快更佳

常言道：「優質、快捷、廉價，只能三擇其二。」

要同時滿足這三大要求並不容易，但利用先進的技術和自動化系統，廠商可以最具成本效益的方式，高效率地生產優質產品。

生產力局提供綜合的自動化解決方案，協助港商提升生產力，服務涵蓋整個業務流程，由產品開發、製造以至企業管理。

內衣製造商一直依靠人手製造的膠殼，協助胸杯的品質控制和產品開發。技術人員需要在「大膠殼」上畫出放碼線，再以人手切割出胸杯膠殼。傳統的人手剪切方法不但費時，更會因切割誤差而浪費物料。

### Faster and Better

“Good, Fast, or Cheap – Pick Any Two”.

The above old saying suggests that accomplishing all three is difficult but with the help of advanced technology and automation systems, manufacturers could produce high quality products efficiently in the most cost effective manner.

HKPC provides integrated automation solutions to enhance Hong Kong companies’ productivity across their business chain from product development to manufacturing and enterprise management.

Lingerie manufacturers rely on manual process to produce plastic shot for quality control and development of bra cups. The technician draws grade-line on master cones and cuts the plastic shots manually, which is time-consuming, labour intensive and prone to substantial wastage due to cutting errors.



生產力局開發一套「三維胸杯膠殼激光切割系統」，精簡胸杯膠殼的製造過程並改善品質和準確度。

HKPC develops a 3D master cone laser cutting system to streamline the process and improve the quality and accuracy of plastic shot production.

生產力局開發了一套「三維胸杯膠殼激光切割系統」，結合了光學透鏡、二氧化碳激光、3D CAD/CAM及多軸技術，讓胸杯膠殼的製造過程得以精簡，而品質和準確度也有所改善。切割時間由兩分鐘（人手工序）縮短至30秒，效率大幅提升75%，降低人力成本。

HKPC developed a 3D master cone laser cutting system by integrating optical lens, CO<sub>2</sub> laser, 3D CAD/CAM and multi-axis technologies. It has streamlined the process and improved the quality and accuracy of plastic shot production. The cutting efficiency is improved by 75% from 2 minutes (manual process) to 30 seconds. The system can drastically save labour cost and enhance efficiency.



### 何處惹塵埃 Dust and Sand



生產力局開發新處理工藝，解決處理矽膠物料表面時產生的環境問題。

*HKPC develops new treatment process to solve the environmental issues of silicone rubber surface treatment.*

本地一家具規模的眼鏡架製造商採用了創新物料和先進技術，有效降低生產成本，減少對環境的影響，從而為產品增值，保持市場上的領導地位。

矽膠物料已廣泛應用於各式各樣的消費品，但這種物料一般需要經過化學噴塗，進行表面防塵處理，但過程卻造成化學廢料和廢水排放等環境問題。

生產力局運用輝光放電等離子技術，開發了新穎的物料處理工藝，改變矽膠的結構，讓眼鏡架表面不沾塵，更容易清洗。新工藝只牽涉真空的物理表面處理，毋須使用任何化學品和水。

生產力局將該技術連同另一種先進製造技術，成功轉移予客戶，協助他們進入高檔眼鏡架市場。

To maintain its leading position, a local manufacturer of spectacle frames adopts new material and advanced manufacturing technologies to add value to its product while reducing the production and environmental cost.

Silicone rubber materials are widely adopted in a diverse spectrum of consumer products, but this material requires the spraying of chemicals on the product surface for anti-dust treatment which gives rise to environmental issues such as waste chemical and waste water discharge.

HKPC developed a new material treatment process to modify the surface structure of silicone rubber based on glow discharge plasma technique such that the spectacle frame surface could repel dust particles hence conducive to easy cleaning. The new process only involves physical treatment of surface in vacuum without the use of chemical and water.

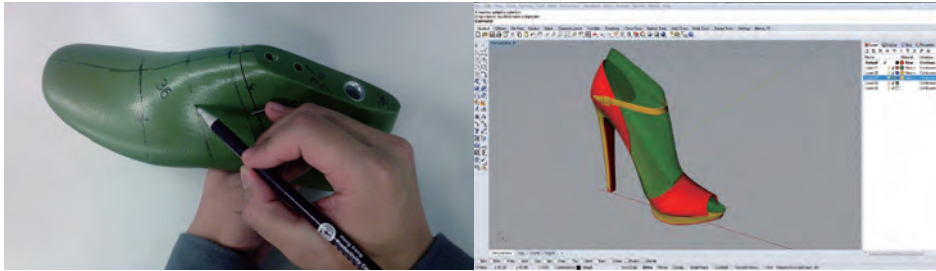
HKPC transferred this new process together with other advanced manufacturing technology to the client, helping the client enters into the high-end spectacle frame markets.



矽膠眼鏡臂(左)經表面處理後能產生防塵效果。

*Silicone rubber spectacle arms (left) become dust repel after surface treatment.*





生產力局正研發一套「三維鞋履設計、鞋型調節及自動化紙樣輸出的知識為本系統」，促進鞋履的設計和製造過程。

*HKPC is developing a Knowledge-based 3D Shoe Design, Patterning and Mass Customization System to facilitate the footwear design and manufacturing process.*

隨著產品設計和開發能力的提升，愈來愈多香港製鞋企業邁向更高增值的原創設計製造。

With improving capabilities in product design and development, more and more Hong Kong footwear companies are migrating upstream to higher value-added ODM operations.

在香港紡織及成衣研發中心的資助下，生產力局正在研發一套「三維鞋履設計、鞋型調節及自動化紙樣輸出的知識為本系統」，把鞋履的設計方法和條件與3D CAD系統相連，從而促進鞋履的設計和製造過程。此外，廠商可開發一些常見的鞋履款式和元件，並儲存在數據庫中方便存取，有效縮短產品開發週期，並保持品質穩定性。

Funded by the Hong Kong Research Institute of Textiles and Apparel, HKPC has been developing a Knowledge-based 3D Shoe Design, Patterning and Mass Customization System. Shoe design methodologies and engineering constraints will be linked with 3D CAD system to facilitate the footwear design and manufacturing process. Also, common shoe styles and shoe components will be developed and stored in a database for easy retrieval, the local shoes industry will be able to shorten the product development cycle while maintaining quality consistency.

精密光學元件對精度和表面品質均有嚴格要求，在創新及科技基金的支持下，生產力局開發一套創新的拋光系統，顯著提升光學表面的精度。這技術可協助廠商提升產品的精密程度，進入高價光學元件和工程零件行業。

Precision optical components have stringent requirements in terms of form accuracy and surface quality. Supported by the Innovation and Technology Fund, HKPC is developing an innovative polishing system which will significantly enhance the precision level of optical surface. Manufacturers will be able to achieve a higher level of precision for entering the high value added optical components and engineering parts sector.

### 高速飛馳

生產力局承辦的香港汽車零部件研究及發展中心(APAS)，由香港特區政府創新科技署於2006年成立，以協助本地企業把握汽車零部件市場的新興商機。

### High Gear

Hosted by HKPC, the Hong Kong Automotive Parts and Accessory Systems (APAS) R&D Centre was established by the Innovation and Technology Commission of the Government in 2006 to help local enterprises capture emerging opportunities in the automotive parts market. The Centre was hosted by HKPC since its establishment.



### 電動商機 Charge Up

一家資訊科技公司在APAS的協助下，開發了符合國際行業標準CHAdeMO的50千瓦超快速充電站，可於35分鐘內把電動車的電池充滿，比一般充電模式快10倍。透過技術轉移，該公司掌握了製造超快速充電站產品的知識，並與本身的智能卡平臺及八達通電子支付系統結合。

An IT services company was assisted by APAS to develop a 50kW ultra fast charging station compliant to the international industry standard CHAdeMO. The charging station can fully charge an electric vehicle in 35 minutes, which is 10 times faster than normal charging. Through technology transfer, the company acquired the know-how to manufacture the ultra fast charging station product integrated with the company's own smartcard platform and Octopus e-payment system.



一家電源和訊號電纜製造商有意在電動車相關行業拓展新業務，生產力局為公司提供了技術支援，開發了低成本的2級（240伏交流）中速電動車充電器，並已取得國際認證。生產力局也參與了產品的商品化工作，向潛在用戶推廣該項研發成果。

A power and signal cable manufacturer would like to develop new business in the EV related industry in the coming future. HKPC provided technical assistance to the company to develop a low cost Level 2 (240 volt AC) medium speed EV charger and obtain the international certification. HKPC also takes part in the commercialization of the product by promoting the R&D results to potential users.



為發揮更大的協同效應，以進一步推動研發成果商品化，APAS於2012年11月1日與生產力局合併。APAS將資源集中在技術研發項目，從而提升其研發能力，而生產力局則可利用本身的工業網絡，將相關的研發成果轉化為商品。

To facilitate greater synergy and further promote the commercialization of R&D project deliverables, APAS was merged with and form part of HKPC with effect from 1 November 2012. APAS can pool its resources to focus on R&D projects and technology matters, thus enhancing its R&D capacity while HKPC can further leverage on its industry network to commercialize the R&D results.

透過APAS與生產力局的技術支援和研發服務，企業能進軍香港及海外的綠色運輸和車用訊息娛樂市場。

With the technical support and R&D services of APAS and HKPC, enterprises have made inroads into the green transportation and onboard infotainment market in Hong Kong and overseas.



駛出香港 MOST Business Success



MOST150是適用於巴士的車用娛樂資訊系統標準，一套MOST150機座可連接60部終端機，為長途巴士乘客提供娛樂和視訊節目。

透過生產力局研發團隊的支援，一家香港汽車DVD/GPS機供應商成功取得泰國旅遊車和巴士營運商的訂單，在2012年12月起供應MOST系統產品，未來三年陸續安裝在數以千計的泰國旅遊車和巴士上。

MOST150 is an onboard infotainment system for bus based on international industry standard. One single base MOST150 unit can be connected up to 60 terminals feeding entertainment and video signals for passengers while they are on a long haul bus trip.

With HKPC's assistance in R&D, a Hong Kong manufacturer of DVD/GPS player successfully won the contract of supplying MOST system products to coach and bus operators in Thailand in December 2012. Thousands of coaches and buses in Thailand will be installed with the system in the coming three years.

### 第一財富

慢性病患者人數持續上升，帶動生物傳感器市場的龐大需求，預期至2015年全球市場規模可達120億美元，而葡萄糖生物傳感器則佔最大市場(80%)。

生產力局開發了一種基於納米粒子的訊號增強方法，可與低成本的絲網印刷技術整合，有助製造適用於血糖檢測的高靈敏度生物傳感器芯片。這種新穎技術已透過香港醫療及保健器材行業協會向生物醫藥產業推廣。

在人口密集的社會，病菌對日常生活的危害愈來愈大，接觸充滿病菌的消費品或用具表面，對公眾健康構成嚴重威脅。

### First Wealth is Health

Due to the increasing number of chronic patients, there has been a tremendous demand in the rapid biosensor strips market. The global market for biosensors is forecasted to reach US\$12 billion by the year 2015. Glucose biosensors constitute the largest segment (80%) in the market.

HKPC has developed a new nano-particle based signal enhancement methodology and can be integrated with low-cost screen printing technology. This technological integration enables the manufacturing of higher sensitivity biosensor chips for glucose detection. The novel technology has been disseminated to the biomedical industry in collaboration with the Hong Kong Medical & Healthcare Device Industries Association Limited.

With germs becoming increasingly hazardous to daily life in the highly populated society, touching of germs concentrated surfaces of consumer products or utilities poses a significant threat to public health.

生產力局開發了基於納米粒子的訊號增強方法，有助製造適用於血糖檢測的高靈敏度生物傳感器芯片。

*HKPC develops a new nano-particle based signal enhancement methodology which enables the manufacturing of higher sensitivity biosensor chips for glucose detection.*







生產力局開發了一種高性能的抗菌塗料，適用於金屬和塑料表面。

*HKPC develops a high-performance antimicrobial coating for metallic and plastic surfaces.*

在生產力局內部的應用研發基金支持下，局內研究人員利用環保的物理氣相沉積技術，開發了一種高性能的抗菌塗料，適用於金屬和塑料表面，過程在真空下完成，不會產生任何廢料。

在金屬和塑料表面製造抗菌塗料的創新沉積技術，已獲中國專利註冊，並準備商品化和轉移予有關行業，例如：醫療和手術設備、鐘表、3C產品、電器、廚具和餐具等。

Supported by the Commercial Research and Development fund of HKPC, a high-performance antimicrobial coating has been developed that can be applied on both metallic and plastic surfaces through an environmental-friendly physical vapour deposition under vacuum without any waste upon completion of the process.

The innovative manufacturing deposition set-up of antimicrobial coating on metal and plastic surfaces has been filed as a PRC Utility Patent and the technology is currently available for technology transfer and commercialization to relevant industries, such as medical and surgical device, watch and clock, 3C products, electrical appliance, cookware and cutlery, etc.



## 液態矽膠熱 LSR is Hot



液態矽膠是具有生物惰性的物料，不易產生化學反應，非常適合醫療應用。

*Liquid silicone rubber materials are bio-inert which are highly suitable for applications in the area of medical and health device.*

液態矽膠(LSR)是具有生物惰性的物料，不易產生化學反應，非常適合醫療應用。

面對傳統市場的激烈競爭，一家廠商有意由傳統的模壓橡膠和矽產品，轉型至高增值和精密的液態矽膠注塑產品，開拓醫療保健行業市場。

因應簡單模壓技術與先進液態矽膠注塑技術的分別，廠商委託生產力局開發了高精度注塑系統，以及為醫療保健產品建立無塵車間。透過本局的全方位解決方案，廠商有效掌握了相關的專業知識。

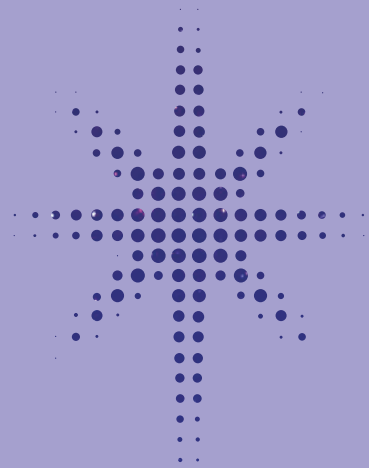
Liquid silicone rubber (LSR) materials are bio-inert which are highly suitable for applications in the area of medical and health device.

Facing intense competitions in the traditional market, a manufacturer would like to transform its business model from supplying traditional compression moulded rubber and silicone products to high valued-added and precision LSR injection moulded products for the medical and healthcare industry.

In view of the considerable gap between simple compression moulding and advanced LSR injection moulding, the client invited HKPC to develop a high precision injection moulding system and set up a cleanroom workshop for medical and healthcare parts production. Through our turn-key solution, the client acquired the knowhow which enables the company to move up-market.













# Beautiful

仰觀夜空無盡的閃閃星光，總令人讚歎宇宙的壯麗。估計全宇宙星體數量多達 $10^{24}$ 次方，然而只有超新星才能在眾星中脫穎而出，它的光芒就像整個星系一樣明亮。小企業在市場上同樣面對多如繁星的競爭對手，要區分本身的產品，小企業可以借助獨立可靠的檢測認證服務，令客戶對企業的星級產品增添信心。

We are always amazed by the beauty of twinkling stars. There are about  $10^{24}$  stars in the universe, but only the supernovae will stand out in the sky like cosmic lighthouses which look almost as bright as a whole galaxy. Facing intense competition from countless similar products and suppliers, to differentiate their products on the market, small enterprises can leverage on credible and independent testing and certification services to give customers confidence about the performance of their stellar products.

# 檢測與認證

# Testing and Certification

中國有一句諺語：「路遙知馬力，日久見人心」。同樣地，產品測試是要確定產品的可接受程度、效率和安全。

“Distance tests a horse’s strength. Time reveals a person’s character,” as an old Chinese proverb puts it. Likewise, product testing is done to determine a product’s reliability, efficiency and safety.

測試是產品開發週期中的重要步驟，有助確保產品能滿足客戶的要求。

It is a crucial procedure in the product development cycle since the process helps ensure that the product can satisfy customer’s preferences.

近年，隨著愈益嚴格的環保和安全法規實施，檢測和認證業愈來愈受到重視。

In recent years, the testing and certification industry has been playing an increasingly significant role due to more stringent environmental and safety regulations.

## 軟硬兼試

在香港，注重軟件質素和使用正規軟件測試方法的發展仍處起步階段，大多數機構特別是中小企，也難以實踐軟件測試的優良守則。

## Alpha to Beta

In Hong Kong, awareness in software quality and adoption of disciplined software test methodologies are still in early stage. Not many organizations, especially small to medium organizations, adopt good software testing practices.

生產力局伙拍珠海南方軟件網絡評測中心建立了香港軟件檢測和認證中心([www.hkstcc.org](http://www.hkstcc.org))，共同推進軟件測試方法、技術及使用軟件測試工具，以提高生產力和軟件測試質素。

HKPC joined hands with Zhuhai Southern Software Testing Center to establish the Hong Kong Software Testing and Certification Centre ([www.hkstcc.org](http://www.hkstcc.org)) to research on software testing methodologies, technologies and promote the use of software testing tools to enhance productivity and quality of software testing.



生產力局伙拍珠海南方軟件網絡評測中心建立香港軟件檢測和認證中心。

HKPC joins hands with Zhuhai Southern Software Testing Center to establish the Hong Kong Software Testing and Certification Centre.



生產力局開展製定一個符合ISO 67標準的中草藥產品認證計劃。

*HKPC is developing a product certification scheme for medical herbs in accordance with ISO Guide 67.*



### 神農再世

中草藥漸成為西方國家的流行保健方式，為中藥業帶來無限商機。香港可把握此機會發展成中藥材品質保證中心，推動本地及國際的貿易發展。

### Chinese Cures

Chinese medicine is becoming a more and more popular form of healthcare even in Western countries. This opportunity brings huge business potential to the Chinese medicine industry. Hong Kong can capitalize on this opportunity by developing into a quality assurance hub to facilitate the trading of Chinese medicine and in particular the Chinese Materia Medica (CMM) both locally and internationally.

在創新科技署創新及科技基金的支持下，生產力局開展了制訂符合ISO 67標準的中草藥產品認證計劃。

With support from the Innovation and Technology Fund (ITF), HKPC has commenced the development of a product certification scheme for the medical herbs in accordance with ISO Guide 67.

計劃包括驗證工作，檢驗某些產品是否符合既定的效能、品質保證或特定的品質條件。該計劃是自願性質，中藥材入口商和生產商可向香港認證機構認可計劃中已註冊的認證機構申請認證，並由香港實驗所認可計劃的註冊實驗所進行防偽測試。當中藥材產品被確認符合此計劃的所有要求，認證機構會為產品發出認證標誌，以茲識別。

The proposed scheme involves the process of verifying whether a product has passed the performance, quality assurance or qualification requirements stipulated for certain purposes. The scheme will be operated on a voluntary basis that CMM importers and manufacturers can engage HKCAS accredited bodies for certification and HOKLAS accredited laboratories for authenticity testing. The product that has met all requirements will be issued a certification mark for identification.

### 換芯手術

多年來，香港是世界鐘表的第二大出口地，然而本地廠商相當依賴瑞士和日本等國家的手表機芯的供應。為了減少依賴，廠商正另覓其他供應地進口手表機芯及部件，並換上高質量關鍵部件提升手表機芯的質量。

在創新及科技基金的資助下，生產力局聯同業界設立「手表機芯、部件和組件測試中心」，裝設專門的測試儀器和設備，確保機械表機芯的精密部件（如游絲、擒縱、主發條和機芯）質量，以達到天文台表的質量水平。實驗室將為個別企業提供測試服務及產品開發支援，協助他們提升機芯、部件和組件的質量。

### 鑑證真偽

翡翠在香港、日本、台灣及內地廣受歡迎，有關翡翠認可測試報告的需求亦急速增長。

在香港檢測和認證局(HKCTC)的支持下，生產力局與香港寶石學協會針對綠輝石及鈉鉻輝石兩種翡翠品種，開展了寶石測試實驗室管理系統和標準測試方法的項目，並可得到國際ISO/IEC 17025實驗室管理系統的認證。

### Watch your Movement

Hong Kong has been the world's second largest exporter of watches and clocks for years. To reduce its heavy reliance on Swiss and Japanese movements import, the local industry is looking for alternative suppliers of watch movements from Mainland China, with the intention of upgrading these movements by replacing some of the critical components with high quality parts.

Funded by the ITF, HKPC initiated the establishment of a Watch Movement Components and Subassemblies Testing Laboratory to design and acquire the specific testing instruments and machines, particularly for the performance evaluation of precision components such as hairspring, escapement, mainspring as well as the movement quality in terms of chronometer accuracy. The laboratory will provide testing services and product development support to individual companies for upgrading their movements, components and sub-assemblies.

### No Fake

Fei Cui ornaments are hot items in Hong Kong, Japan, Taiwan and Mainland China. Market demand for accredited test reports for Fei Cui has therefore grown rapidly.

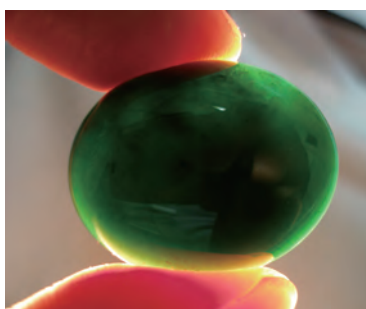
Supported by the Hong Kong Council for Testing and Certification, HKPC and the Gemmological Association of Hong Kong (GAHK) launched a project to develop a gem testing laboratory management system and standard testing methods for "Omphacite" and "Kosmochlor", which can be accredited under the International Standard ISO/IEC 17025.



「手表機芯、部件和組件測試中心」為本地廠商提供測試服務及產品開發支援。

*The Watch Movement Components and Subassemblies Testing Laboratory provides testing services and product development support to local industry.*





翡翠認可測試服務的需求急速增長。  
Accredited testing services for Fei Cui ornaments are in hot demand.

在這一年，生產力局與香港寶石學協會完成了標準測試方法的開發工作，以及編製了翡翠測試認證系統及實驗室管理系統的實施指南和參考手冊。

這個項目不僅有助1,500多家本地珠寶貿易公司，同時也令消費者和買家受惠。香港的寶石檢測實驗室可遵照ISO/IEC 17025:2005要求，提升本身的管理系統，並向香港認可處申請綠輝石質翡翠及鈉鉻輝石質翡翠的測試認可，從而鞏固香港作為區內翡翠貿易中心地位。

During the year, HKPC and GAHK completed the development of the standard testing methods and compiled the guidance and reference manual on the accreditation system on Fei Cui testing and the implementation of laboratory management system.

This project is beneficial not only to over 1,500 local gems trading companies, but also consumers and buyers. Hong Kong gem testing laboratories can upgrade their management system in compliance with ISO/IEC 17025:2005 and apply for accreditation from Hong Kong Accreditation Service on testing "Omphacite Jade" and "Kosmochlor Jade", enhancing the position of Hong Kong as the regional Fei Cui trading hub.



### 測試成功 Testing for Success



生產力局的電磁兼容科技中心協助廠商改善產品設計，符合兼容標準要求。  
HKPC EMC Centre helps manufacturers make design improvements to fulfill the EMC compliance requirements.

鐵路系統包含複雜的電磁環境，涉及訊號、電訊和電力等複雜的系統，所以任何列車上的設備都一定要符合嚴格的電磁兼容要求，以保乘客安全。

以列車公共廣播系統為例，就必須滿足嚴格的電磁兼容要求，才能安裝於列車內。一家公司開發了新型的列車公共廣播系統，委託生產力局進行電磁兼容測試。

在測試初期發現，該系統容易受到電磁干擾。生產力局的電磁兼容科技中心顧問為客戶分析及找出問題所在，幫助客戶確定及作出相應的設計改進，從而符合測試要求。

Railway systems consist of a complex electromagnetic environment including signaling, telecommunications and power systems. A train borne equipment has to fulfill stringent electromagnetic compatibility (EMC) requirements to ensure passengers' safety.

Take the in-train public address system as an example, it has to fulfill rigorous EMC testing requirements before it can be installed in operating trains. A company which was developing a new train-borne public address system commissioned HKPC to conduct EMC testing on the system.

During the initial test, the system was found vulnerable to electromagnetic interference. Our EMC Centre consultants analyzed and pointed out the possible mechanism of the problem and helped the client determine and make appropriate design improvements to fulfill the test requirements.

# 低碳製造

# Low Carbon Manufacturing

碳是構成生物體的主要元素，生物死亡後，體內的碳元素便會釋放回大氣層，最終被植物吸收，在生態系統中循環不息。然而，人類卻釋放過量二氧化碳，干擾了這個微妙的循環。

Carbon forms the key element of all life on earth, when living creatures die, carbon will be released to the atmosphere, taken up by plants and ultimately recycled in the ecosystem. But humankind is disturbing this delicate cycle by releasing way too much carbon dioxide into the atmosphere.

作為香港推動綠色生產力的先鋒，生產力局上下全力與政府和工業合作伙伴，攜手為多個行業推出針對性的低碳計劃，以鼓勵和協助企業減少碳足跡，回應氣候變化的威脅。

As a pioneer of green productivity in Hong Kong, HKPC is in full throttle to join hands with governments and industry partners to launch industry-wide low carbon initiatives to encourage and assist enterprises reduce their carbon footprint in response to the threat of climate change.



「清潔生產伙伴計劃」的參與廠商透過採用節能設備，顯著節省能源費用。

*Participants of the Cleaner Production Partnership Programme achieved significant savings in energy cost by adopting energy-efficient equipment.*





「清潔生產伙伴計劃」  
成效概覽

A Quick Peek at CPPP's  
Achievements

- 資助2,000多個清潔生產項目
- 空氣污染物排放每年減少10,000公噸
- 二氧化碳排放每年減少66萬公噸
- 污水排放每年減少1,000萬公噸
- 廠房能源費用每年節省7億元人民幣
  
- Financed over 2,000 CP projects
- Reduced 10,000 tonnes/yr air pollutant emissions
- Reduced 660,000 tonnes/yr carbon dioxide emissions
- Reduced 10 million tonnes/yr waste water discharge
- Saved RMB700 million/yr energy costs for factories



政府資助為期五年的「清潔生產伙伴計劃」，於2013年1月順利完成，成果超越原定目標。

The government-funded 5-year Cleaner Production Partnership Programme was successfully completed in January 2013 and has exceeded all targets.

清潔生產伙伴

由政府資助、為期五年的「清潔生產伙伴計劃」，於2013年1月順利完成，成果超越原定目標。在149個批出的示範項目當中，涵蓋各類相關技術，包括：節約能源、減少空氣污染物排放、污水控制和減排等。

Cleaner Production Partnership

The government-funded 5-year Cleaner Production Partnership Programme (CPPP) was successfully completed in January 2013 and has exceeded all targets. Among the 149 approved demonstration projects, there was a reasonably well mix of various technologies covering energy saving, reduction of air pollutant emissions, and effluent control and reduction respectively.

		Target 目標	Approved Applications 批出申請
實地評估	On-site Assessment	800 – 1,000	1,119
示範項目	Demonstration Project	120	149
核證服務	Verification Service	500 – 1,000	756

另外，在該計劃之下，香港和珠三角共舉辦了約300場認知推廣活動，致力推廣清潔生產技術和運作，參與人次超過27,000。

In addition, about 300 awareness promotion activities have been organized under the Programme in Hong Kong and Pearl River Delta (PRD) region to promote cleaner production technologies and practices. These activities attracted about 27,000 participants.

該計劃成功為香港特區政府與廣東相關部門，建立了協作平台，共同向業界推動清潔生產。在廣東省經濟和信息化委員會的支持下，該計劃與九個珠三角城市的市政府，包括：東莞、佛山、廣州、惠州、江門、深圳、肇慶、中山和珠海，建立了密切的工作關係。

The Programme has successfully established a collaboration platform between HKSAR Government and its Guangdong counterparts in jointly promoting cleaner production to the industries. With the support of Economic and Information Technology Commission of Guangdong Province (GDEIC), the Programme has established close working relationship with the municipal governments of nine PRD cities, including Dongguan, Foshan, Guangzhou, Huizhou, Jiangmen, Shenzhen, Zhaoqing, Zhongshan, and Zhuhai.

過去一年，生產力局亦執行了「粵港清潔生產伙伴」標誌計劃。該計劃由環境局及廣東省經濟和信息化委員會合辦，已連續第四年舉行，表揚在供應鏈中推動實踐清潔生產的廠商和採購企業。今年共有109家廠商、3家採購企業和24家環境技術服務供應商，分別獲頒製造

During the year, HKPC also implemented the Hong Kong-Guangdong Cleaner Production Partners Recognition Scheme jointly organized by the Environment Bureau of the HKSAR Government and GDEIC for the fourth year to give recognition to the achievements made by the participating factories and the sourcing enterprises in encouraging cleaner production practices through their supply chains. A total of 109 factories, 3 sourcing enterprises and

## 低碳製造 Low Carbon Manufacturing

業、供應鏈、技術服務類別的「粵港清潔生產伙伴」標誌，以表嘉許。

該計劃也成為本局與環境技術服務供應商的合作平台，共同為珠三角的港資廠商執行相關資助項目。

由於業界反應良好，政府將該計劃延長了兩年，即由2013年4月1日至2015年3月31日，預算總資助金額為5,000萬港元，並委託生產力局續任秘書處，而地域涵蓋範圍亦會擴展至全廣東省及香港。

### 商界減碳建未來

為鼓勵本地企業提升能源效益、減少二氧化碳排放，以及促進企業和環保產業的協同合作，生產力局聯同工業合作伙伴獲「環境及自然保育基金」撥款，在2012年3月展開為期30個月的「商界

24 environmental technology (ET) service providers were awarded the Cleaner Production Partners commendation in the categories of Manufacturing, Supply Chain and Technology Service respectively.

The Programme has also established a platform for working with the ET services providers to implement projects funded by the Programme for Hong Kong-owned factories in the PRD region.

In light of the positive feedback from the industries, the Government will provide additional funding of HK\$50 million to extend the Programme for two years from 1 April 2013 to 31 March 2015. While HKPC was again appointed as the Programme Secretariat, the geographical coverage has been extended to cover the entire Guangdong Province and Hong Kong.

### Carbon Smart

To encourage local enterprises to enhance energy efficiency, reduce carbon emission, and create synergy between businesses and environmental industries, HKPC and industry partners, supported by the Environment and Conservation Fund, launched a 30-month CarbonSmart programme in March



「商界減碳建未來」計劃旨在鼓勵本地企業提升能源效益、減少二氧化碳排放，以及促進企業和環保產業協同合作。

*The CarbonSmart programme aims to encourage local enterprises to enhance energy efficiency, reduce carbon emission, and create synergy between businesses and environmental industries.*





「碳審計領航計劃」提供最高港幣3萬元，資助企業進行碳審計。

Carbon Audit Pilot Fund provides subsidy up to HK\$30,000 for conducting carbon audit.

減碳建未來」計劃。這項計劃推行一年以來，商界反應踴躍。

該計劃由生產力局、香港工業總會、香港總商會及商界環保協會合辦，當中的「碳審計領航計劃」將資助約200家香港企業進行碳審計，資助範圍涵蓋辦公室、零售業、餐飲業和其他特定行業，每家合資格的企業最高可獲港幣3萬元資助。

該計劃自推行以來，各方面也取得穩定進展，成績令人鼓舞。不同活動的參加人數均達到預期目標，所舉辦的三場研討會及五場工作坊，共吸引超過850人參加。

2012. This Programme has completed its first year of implementation and was well received by various business sectors.

Co-organized by HKPC, the Federation of Hong Kong Industries, Hong Kong General Chamber of Commerce, and Business Environment Council, the programme features a pilot scheme which will subsidize around 200 companies from office-based operations, retail, catering and other industry sectors up to \$30,000 to conduct carbon audit.

Since the commencement of the Programme, there has been steady and encouraging progress along all fronts. Planned targets have been met in the number of participants of different activities. Three seminars and five workshops were held, with over 850 participants in total.



## 綠化供應鏈 Greening the Supply Chain

許多國際買家和採購企業均要求其供應商和合約製造商，制定能源改善目標和推行減排措施。

美國一家大型連鎖店委託生產力局，制定一套基於「國際節能效果測量與驗證規程」的能源評估工具，更準確地評估其供應商和製造商的節能成效，以配合本身的五年能源效益計劃。

直至2012年底，該計劃已協助200多家參與的內地工廠，將整體能源消耗降低20%，相當於超過140萬戶家庭的全年總用電量。

Many global buyers and sourcing firms are now urging their suppliers and contract manufacturers to set up energy improvement targets and implement emission reduction measures.

A major US store chain commissioned HKPC to develop an energy assessment tool based on International Performance Measurement and Verification Protocol (IPMVP) to more accurately assess the energy conservation performance of its strategic suppliers and manufacturing factories under its five-year energy efficiency programme.

The Programme has helped more than 200 participating factories in Mainland to reduce overall energy consumption by 20% by the end of 2012, equivalent to the total annual electricity consumption of more than 1.4 million households.

### 純潔染色

一般紡織印染技術耗用大量水和能源，也造成污水排放的問題。為協助業界邁向綠色製造，生產力局成功開發了超臨界二氧化碳染色系統，以超臨界二氧化碳(SC-CO<sub>2</sub>)為載體將纖維染色，適用於聚酯、尼龍等一系列的合成紡織品。

該系統在以下方面比傳統染色工序更為環保，包括：毋須用水及化學品，而且染料和二氧化碳更可循環使用。

棉花佔全球紡織材料市場接近40%，但由於缺乏適合的染料，窒礙了SC-CO<sub>2</sub>在天然纖維的應用，故此，生產力局與香港紡織及成衣研發中心合作，為羊毛和純棉等天然紡織品，研究了這種超臨界二氧化碳染色工藝，利用特種染料在紡織品中產生聯結，達到染色效果。

### Where Style Goes Green

Textile printing and dyeing consumes considerable amount of water and energy, which poses an effluent discharge problem to manufacturers. To support the industry to adopt green manufacturing, HKPC successfully developed a supercritical carbon dioxide dyeing system (SC-CO<sub>2</sub>). The system, which uses supercritical state carbon dioxide as the dyeing agent, can handle a wide range of synthetic textiles including polyester and nylon, etc.

Supercritical carbon dioxide dyeing system is far more environmentally friendly than the conventional dyeing method in the following ways: Firstly, no water is used in the dyeing process. Secondly, both dyestuff and carbon dioxide can be reused. Thirdly, no chemicals is needed in the process, alleviating the impact to the environment caused by the dyeing industry.

Cotton alone accounted for nearly 40% of the global market share in textile materials, but the lack of suitable dyestuffs has hindered the application of SC-CO<sub>2</sub> to natural fibres. HKPC is collaborating with the Hong Kong Research Institute of Textiles and Apparel to research on the dyeing of natural textiles, including wool and cotton, by SC-CO<sub>2</sub> using specialty dyestuffs that can create dye-textile bonds.



超臨界二氧化碳染色系統協助紡織業邁向綠色製造。

Supercritical carbon dioxide dyeing system helps the textile industry achieve green manufacturing.



## 清潔時尚 Greener style with less water



本局為一家製衣業廠商的東莞廠房改良污水處理設施，並安裝污水回收系統，以協助該廠房符合相關的廢水排放標準。

*HKPC helps a Dongguan garment factory to meet the effluent discharge standard by modifying the treatment plants and installing a water recycling system.*

一家製衣業廠商的東莞廠房，在成衣洗水過程中產生大量污水，但現有兩座污水處理設施的性能有限，未能符合相關的廢水排放標準。另外，東莞市環境保護局亦要求廠商引入水資源循環再用技術，以減少用水量和廢水排放。

生產力局為該廠商改良了兩座污水處理設施，並安裝了污水回收系統。改裝後，所處理的廢水達到相關排放標準，而且約60%的污水可回收循環再用，每天的廢水排放量得以由337立方米下降至195立方米。由於是次升級項目成效顯著，該廠商已委託生產力局為旗下另一間東莞廠房，檢視其污水處理設施的升級及擴建項目。

The garment washing process of a garment manufacturer's factory in Dongguan produces high volume of wastewater. However, the treatment performance of its original two wastewater treatment plants could not comply with the effluent discharge standard. In addition, the factory was also requested by the Dongguan Environmental Protection Bureau to adopt water recycling to reduce water consumption and wastewater discharge.

HKPC modified the treatment plants for the client and installed a water recycling system. After the modification, the treated effluent fully complied with the effluent standard and about 60% of the wastewater was recycled, the daily amount of wastewater discharged was reduced from 337 m<sup>3</sup> to 195 m<sup>3</sup>. Because of the successful upgrading of the wastewater treatment plant in this project, HKPC is appointed by the manufacturer to review the upgrade and expansion of the wastewater treatment plants in another factory in Dongguan.











# Agile

跳羚是動物王國的跳遠冠軍，它可以輕鬆地飛躍15米，奔跑的速度更高達每小時100公里。敏捷、靈活，讓跳羚可以擺脫捕食者。小企業就如跳羚一樣，可以快速地適應不斷變化的市場條件，甚至創造新的商業模式，抓住新的機遇，為客戶提供更有價值的服務。

Springbok (*Antidorcas marsupialis*) is the champion of jumping of the animal kingdom. It can easily leap as far as 15 metres in one stride. It is also extremely fast and can reach the speed of 100 km/h, outrunning any approaching predators with their agility and flexibility. Like springbok, small businesses can also quickly adapt their business practices in response to changing market conditions or even create new business models to seize new opportunities and deliver more valuable services to their customers.

# 優質生活

## Quality Living

人活著不單要滿足基本生活需求，更要追求幸福快樂的優質生活。

Standard of living is about how well our basic needs are met, while quality of life is about the general well-being of individuals and societies.

多年來，生產力局開發了一系列緊貼日常生活的創新技術，本局許多服務也提升了香港人的生活質素。

### 優質服務

生產力局多年來一直為「優質旅遊服務計劃」提供專業顧問服務及招收商戶。香港旅遊發展局（旅發局）在1999年推出了「優質旅遊服務計劃」，協助旅客識別提供優質服務的供應商。

該計劃廣受零售和飲食業的歡迎，至2013年2月底為止，共有8,200多家零售和飲食業商舖，獲頒發「優質旅遊服務」計劃標誌。根據旅發局在2012年進行的調查顯示，超過92%商戶均滿意「優質旅遊服務計劃」，認為能有效提升公司形象和客戶滿意度。

Over the years, HKPC has developed an array of innovative technologies for use in daily life, many of our services have also directly enhanced the quality of living in Hong Kong.

### Quality Service

HKPC continues to be the professional consultant to implement the assessment and recruitment of merchants for the Quality Tourism Services Scheme, which was established by the Hong Kong Tourism Board (HKTB) in 1999 to help tourists identify quality service providers.

The Scheme is well appreciated in the retail and catering service sectors. As at the end of February 2013, over 8,200 outlets from the retail and catering sectors were accredited under the Scheme. According to the survey conducted by HKTB in 2012, 92% or more of the accredited merchants are satisfied with the QTS Scheme and perceived the Scheme's effectiveness in enhancing both company image and customers' confidence.



生產力局為「優質旅遊服務計劃」擔任專業顧問。

HKPC is the professional consultant for the Quality Tourism Services Scheme.





優質婚禮商戶計劃  
Quality Wedding Merchant Scheme

生產力局是「優質婚禮商戶」計劃指定的獨立評核機構。

HKPC is the designated third-party assessor for the "Quality Wedding Merchant Scheme".

生活易聯同生產力局，推出全港首個針對婚禮服務行業的認證計劃—「優質婚禮商戶」計劃，協助準新人識別婚禮服務行業中的優質商戶。生產力局是「優質婚禮商戶」計劃指定的獨立評核機構。現時已有超過280家商戶獲發「優質婚禮商戶」認證，當中包括：酒店、酒樓餐廳、婚禮服務供應商和零售商。

ESD Service Limited worked in partnership with HKPC to develop and establish Hong Kong's first certification scheme for the wedding services industry. The Quality Wedding Merchant Scheme helps brides-to-be and bridegrooms-to-be identify quality merchants in the wedding services sector. HKPC is the designated third-party assessor for the scheme. To date, over 280 outlets, including hotels, restaurants, wedding services providers and retailers, are accredited.



生產力局為「人才企業嘉許計劃」擔任技術顧問。

HKPC acts as a technical consultant for the "ERB Manpower Developer Award Scheme".

生產力局以技術顧問的角色，致力協助僱員再培訓局，制定和執行於2009年12月展開的「人才企業嘉許計劃」，推動人才培訓和發展的企業文化。自計劃推出以來，共有240家機構獲計劃嘉許，表揚在人才發展方面的傑出貢獻。

HKPC has been appointed by the Employees Retraining Board (ERB) as a technical consultant to undertake the development and assessment of the "ERB Manpower Developer Award Scheme", which was launched in December 2009 to drive a corporate culture that encourages manpower development. Since the launch of the scheme, over 240 organizations from various industries have been accredited in recognition of their outstanding efforts in manpower development.



### 優質服務無秘技 No mystery to outstanding service

服務的品質水平和一貫性，是企業在市場保持競爭力的關鍵成功因素之一。一家電訊服務供應商有意監控零售商店服務品質的可靠性，並及早推行改善措施，以糾正服務水平的偏差。生產力局透過整合神秘顧客評估、獨立的品質控制，以及網上匯報和警報系統等，制定了一套服務評估方案。

為追蹤服務品質和改善服務，該項目可及時提供有關前線人員表現的資訊。更重要是，當確認服務出現偏差，網上匯報系統可即時發出電郵通知店舖負責人；此外，該系統也可方便地傳遞服務評估記錄，例如服務過程的錄音，有助縮短回應時間。

Service quality and consistency is one of the critical success factors to stay competitive in the market. A telecommunications service provider needs to monitor the service quality at the retail shops. The service provider was keen to check whether services were rendered in a consistent fashion and devise timely mechanism to rectify any service deviation promptly. HKPC help the service provider formulate a service assessment programme through combining mystery shopper assessment, independent quality control and web-based reporting and alert system.

The project provides timely information on the front-line performance for tracking service quality and making service improvements. Of particular importance, the web-based reporting system generates instant email alert to the shop-in-charge whenever service deviation is identified. The system also facilitates convenient transfer of assessment records including audio records so that the service provider can shorten the response time in the service monitoring programme.





「優質餐飲業環保管理計劃」讓公眾識別環保食肆並作出綠色餐飲的選擇。

*Quality Restaurant Environmental Management Scheme helps the general public make their green dining choice from the accredited trade operators.*

為鼓勵餐飲業界透過環保管理措施，善用資源、提升形象及減低營運成本，香港餐飲聯業協會與生產力局獲「環境及自然保育基金」撥款，合作推出「優質餐飲業環保管理計劃」。

To promote the use of environmental practices for resources utilization, better corporate image and cost saving, the Hong Kong Federation of Restaurants and Related Trades and HKPC organized the Quality Restaurant Environmental Management Scheme (QREMS) which was funded by the Environment and Conservation Fund.

作為全港首個評核餐飲業環保表現的自願性行業認可計劃，23間在推動環保管理措施表現卓越的餐飲業商戶，成為首批獲得嘉許的業者，讓公眾識別並作出綠色餐飲的選擇。

It is the first such scheme for the food and beverage trade in Hong Kong. Twenty-three operators were honoured as the first batch of QREMS accredited merchants for their outstanding performance in adopting green practices. Meanwhile, the general public will be able to make their green dining choice from the accredited trade operators.

生產力局還為業界提供全面的培訓，以及編製技術參考手冊，藉以提升餐飲業界各級員工對環保管理的知識。

Under this scheme, HKPC provided training to the participants and compiled a technical guidebook to enhance the environmental management knowledge of food and beverage practitioners of various levels.



當汽車停定後，「停車自動熄匙和輔助空調系統」會自動關掉引擎，並以輔助空調系統為車廂供應冷氣。

*The ISAC System will turn off the vehicle engine automatically when the vehicle is stationary while supplying cool air with its supplementary air conditioning system.*

### 熄匙有冷氣

在成功開發「停車自動熄匙和輔助空調系統」(ISAC)後，生產力局為的士行業開發更先進系統。

香港市民一直關心汽車引擎空轉所造成的路邊污染和消耗能源的問題，最有效的方法是避免長時間空轉引擎，但以人手熄匙卻為許多司機帶來不便。當引擎停止運行時，車廂內的空調亦自動停止運作。若要在酷熱和潮濕的天氣下關掉引擎，即使只是短短數分鐘，司機和乘客都會感到不適。

為解決以上問題，生產力局開發了一套「停車自動熄匙和輔助空調系統」，當汽車停定後，引擎便會自動關掉，當司機準備行車時，引擎便會自動啟動。而該系統的最大特色是，當引擎關掉後，輔助空調系統亦會隨即啟動，為車廂供應冷氣長達兩小時。此系統已進行提升，並在的士內進行測試，效果滿意。

### Stop Idling

Following the successful development of an Automatic Engine Idle Stop and Air Conditioning (ISAC) System for a passenger car, HKPC continued to develop a more advanced system for Taxi.

With the concerns over the road-side air emission and energy consumption caused by idling motor engine, the best approach is to reduce engine idle time as far as practicable. The method of manual turning off and restarting engine can be inconvenient in reality. In addition, when the engine is not running, air conditioning also stops, causing great discomfort to drivers and passengers, especially during hot seasons.

To solve this problem, HKPC has developed an ISAC System to turn off the engine automatically when the vehicle is safely stopped and turns it on automatically when the vehicle is ready to drive again. In addition, a supplementary air conditioning system will provide uninterrupted air conditioning during engine switched off as long as two hours. The developed system has been retrofitted onto a taxi for testing and the results are satisfactory.

本局已於的士安裝「停車自動熄匙和輔助空調系統」並進行測試，效果滿意。

*The ISAC system has been retrofitted onto a taxi for testing and the results are satisfactory.*



### 企業公民

企業社會責任不僅是公益活動，更可以多方面建立企業的競爭優勢，例如優化品牌形象，加強顧客忠誠度，提高員工士氣，以至降低經營風險和成本等，為企業和社會創造出雙贏的成果。

為提升本地企業的企業公民意識，生產力局與公民教育委員會自2010年起合辦「香港企業公民計劃」。

27個在履行及推廣企業社會責任表現傑出的企業及義工隊，在「第三屆香港傑出企業公民獎」頒獎典禮上獲得嘉許。

### Corporate Citizen

Corporate Social Responsibility (CSR) is more than community activities. It can improve the competitiveness of a business, from brand enhancement to raising customer loyalty and staff morale, to reducing operational risks and costs; ultimately achieving win-wins for both enterprises and society.

To raise awareness of corporate citizenship among local enterprises, in collaboration with the Committee on the Promotion of Civic Education, HKPC has been organizing the "Hong Kong Corporate Citizenship Program" since 2010.

Twenty-seven companies and corporate volunteer teams with outstanding achievements in the implementation and promotion of CSR were recognized at The 3rd Hong Kong Outstanding Corporate Citizenship Awards Presentation Ceremony.



「香港企業公民計劃」旨在提升本地企業的企業公民意識。

"Hong Kong Corporate Citizenship Program" aims to raise awareness of corporate citizenship among local enterprises.



該計劃的其中一項活動，是備受推崇的「香港企業公民嘉許計劃」，以表揚積極履行企業社會責任的工商企業。此外，該計劃還包括一系列的推廣活動，例如：經驗分享會和工作坊，以及發行有關企業社會責任典範的電子書。過去三年，共有100多家本地公司獲得嘉許，並有超過3,000位企業代表參加該計劃所舉辦的活動。

The program included a prestige award scheme called "Hong Kong Outstanding Corporate Citizenship Award" to recognize enterprises' outstanding CSR achievements, together with a number of promotional events such as seminars, experience sharing and workshops, as well as the distribution of electronic booklet of CSR best practices. In the past three years, more than 100 local companies were recognized in the award scheme and over 3,000 participants had joined the program's events.



「開心工作間」推廣計劃鼓勵企業建立愉快工作環境。

Launch the "Happy Organization Label Scheme" to encourage businesses and organizations to create a happy working environment.

為協助香港企業提升員工士氣及締造一個有利勞資雙方共渡時艱的快樂企業文化，香港提升快樂指數基金及生產力局合作進行全港首個企業工作快樂度調查，整合成「香港企業工作快樂指數」。

To help Hong Kong businesses enhance staff morale and create a delightful corporate culture conducive to standing against adversity, the Promoting Happiness Index Foundation and HKPC jointly conducted Hong Kong's first study on happiness-at-work for businesses and compiled the "Hong Kong Happiness-at-work Index".

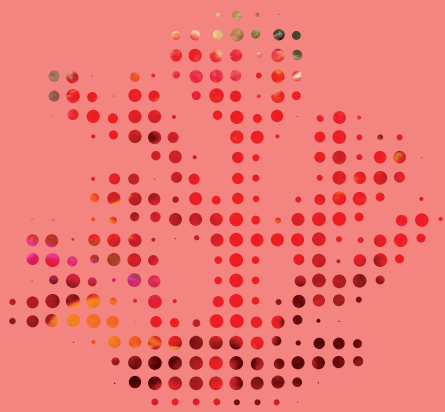
「指數」於2012年5月發表，調查顯示約64%受訪者在工作上感到快樂，而香港的企業工作快樂平均得分為6.7分（以10分為滿分），相對其他國際城市類似調查，屬中等水平。

The Index was announced in May 2012 and the debut survey found that about 64% of the respondents felt happy at work. The average score of happiness-at-work for Hong Kong businesses is 6.7 (maximum being 10), which is slightly above the average when compared with similar surveys in other international cities.

為鼓勵本港企業及機構建立愉快的工作環境，提升港人的工作快樂水平，基金會與生產力局也合作推出「開心工作間」推廣計劃。參加單位需承諾支持建立愉快的工作環境，便可獲頒「開心企業」或「開心機構」標誌。

To encourage businesses and organizations to create a happy working environment, and to raise the happiness-at-work level of the local workforce, the Foundation and HKPC collaborated again to launch the "Happy Organization Label Scheme" in the past year. By pledging their support to building a happy workplace, the participants will be awarded the Happy Company or Happy Organization logo.














# Sustainable

可持續發展是自然界的基本法則。想想珊瑚礁裏數以十億色澤艷麗的藻類寄居在微小的珊瑚蟲上。藻類通過光合作用為珊瑚蟲製造食物，而珊瑚蟲則為藻類提供二氧化碳和其他必要的養分。這個完美的合作夥伴關係，使珊瑚群可世代繁衍。可持續發展讓人類與自然和諧共存，為我們子孫後代創造優質的生活。

Sustainability is the basic principle of nature. Think about the coral reefs that are made up of millions of tiny organisms known as coral polyps hosting billions of colourful algae. The algae create food for the coral through photosynthesis and in return the polyps give the algae carbon dioxide and other essential substances for survival. This perfect partnership enables coral colonies to sustain for centuries. Sustainable development will create the conditions in which human beings and nature can exist in productive harmony for fulfilling the social and economic needs of our future generations.



# 機構展關懷

## Caring Organization

現時公營機構的服務水平直接與市場接軌，社會對服務質素的要求亦越來越高。品牌形象是機構與市場之間的橋樑。

*It has become a norm that public bodies need to offer services with quality on a par with the private sector and the standard continues to go up over times.*

這個溝通工具必須與機構的發展同步，才能夠有效地向客戶和持份者推廣其產品和服務。

生產力局本年度亦推出了嶄新的品牌形象，標誌著生產力局成立45年來，與本港工商企業風雨同路的伙伴合作精神，再創新里程。

### 跳脫新形象

全新的機構形象，貫徹45年來生產力局與香港工商企業「伙伴同行、風雨同路」的精神。香港特區政府創新科技署署長王榮珍、生產力局主席陳鎮仁，及本局總裁麥鄧碧儀於去年10月為生產力局的新機構形象主持啟動儀式。二百多位來自香港及境外的嘉賓，包括工商業界商會、企業、政府機構及合作伙伴的代表出席見證典禮。

As a communication tool, a brand identity should reflect the continuous development of an organization.

Celebrating 45 years of fruitful partnership with Hong Kong industry, we unveiled a new brand identity to mark an important milestone of serving local businesses and the community at large through rain or shine.

### Refreshing Corporate Identity

For the past 45 years HKPC has forged a partnership with industry through rain or shine, which is the very essence of our new brand image. Miss Janet Wong, Commissioner for Innovation and Technology of the HKSAR Government, Mr Clement Chen, Chairman of HKPC and Mrs Agnes Mak, Executive Director, officiated the launching ceremony in October 2012 which was well attended by more than 200 guests from industry and business associations, enterprises, government bodies and HKPC's partner organizations from Hong Kong and the Mainland.



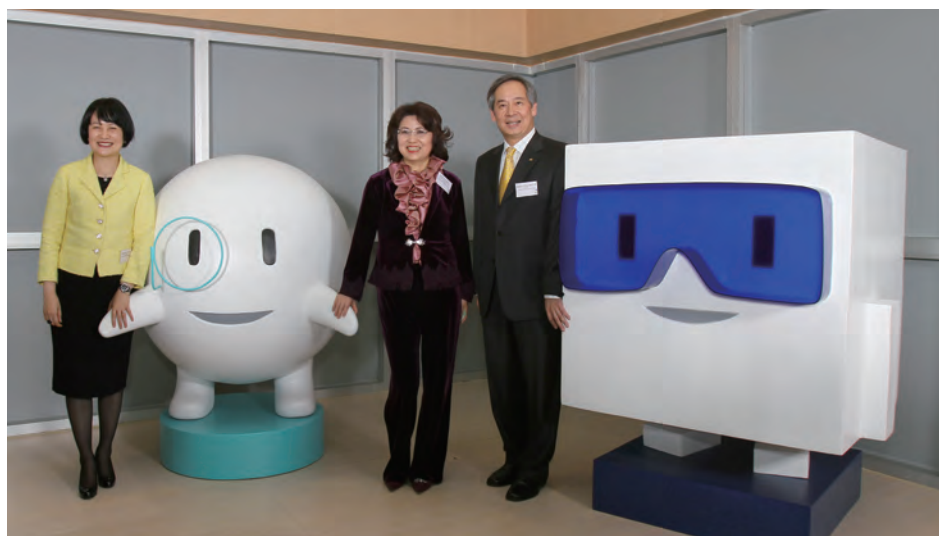
「伙伴同行、風雨同路」是生產力局全新機構形象的精神。

*Partnership with industry is the essence of the new corporate identity of HKPC.*



「Tec」和「Biz」是生產力局的代言人，代表本局的科技發展及企業管理服務。

*“Tec” and “Biz”, the new mascots of HKPC, represent our technology development and business management services.*



生產力局更新品牌形象的工作，由本港著名品牌顧問李永銓負責。他除了為生產力局設計耳目一新的機構標誌外，亦創作了一對形象鮮明的「代言人」- Tec及Biz，作為生產力局的社區大使，向大眾及年青一代推廣生產力局的使命及協助企業增值的支援服務。Tec外形四四方方、戴上藍色護目鏡，代表本局的科技發展服務。身軀圓渾、手持綠色單片鏡的則是Biz，代表本局的企業管理服務。

### 建立內部伙伴

作為知識型機構，員工具備廣博深入的專業知識，是生產力局賴以成功的關鍵因素。本局的人力資源發展策略之一，是致力為內部專才提供最佳的學習機會。為建立和培育內部優秀人才，本局打造了一套知識庫架構，以妥善保存本局的關鍵知識，並作出更完善的承傳規劃。

Developed by Hong Kong's renowned brand consultant Mr Tommy Li, HKPC's new brand identity comes with two spirited mascots – “Tec” and “Biz”, who made their debut at the launch together with their creator. These community ambassadors are personification of HKPC's comprehensive services and customer-oriented culture. “Tec”, distinguished by a cubic body and blue safety goggles, represents HKPC's technology development services. “Biz”, with a round body and a green monocle, represents HKPC's strength in the field of business management.

### Building Internal Partnerships

As a knowledge-based organization, the multi-faceted expertise and in-depth knowledge of our people are our critical success factors. We strive to provide our professionals with the best kind of learning opportunities as part of our human resources development strategy. To build and nurture our talents, a structured knowledge inventory was constructed for better preservation of our critical knowledge and succession planning.



生產力局職員康樂會舉辦周年晚宴及各類康樂活動，讓同事舒展身心。

*The Staff Recreation Club organizes a variety of activities including the Annual Staff Dinner to promote work-life balance.*

過去一年，本局資助員工修讀培訓課程，內容涵蓋環境和能源、電腦軟件、製造及生物醫學技術，參與人次超過一千。

In the past year, we sponsored our staff members to attend training programmes in relation to environment and energy, computer software, manufacturing and biomedical technologies with over a thousand participants.

配合人力資源長遠的承傳和發展，本局自2008年起推出「見習顧問計劃」，招募頂尖的大學畢業生，培育他們成為優秀人才。在過去五年，該計劃成功將畢業生培育為專業的顧問，獨立提供顧問服務或進行研發工作。

HKPC makes it a priority to build a resourceful and erudite workforce. Our Trainee Consultant Programme, introduced since 2008, aims to recruit top-notch university graduates and groom them as talents to meet our long-term succession need. Running into the fifth year, we have successfully groomed graduates into proficient Consultants who are now providing consulting services or performing research and development work independently.

本局職員康樂會舉辦各種各樣的社交、體育和康樂活動，旨在提升團隊合作精神和促進工作生活平衡。

The Staff Recreation Club of HKPC organized a wide variety of social, sport and recreational activities aiming to enhance the team spirit and promote work-life balance among our employees.



生產力局義工隊為70名中學生舉辦工業科技青少年體驗計劃。

*HKPC Volunteers organized a youth induction programme on industrial technology for 70 secondary students.*

「生產力局義工隊」是本局於2008年成立的義工組織，鼓勵同事參與不同的社區義務工作，以及提升業界在企業社會責任方面的意識。

義工隊今年繼續與香港家庭福利會合作，舉辦了極具意義的「工業科技青少年體驗計劃」，共招待了70位中學生，參與活動的義工同事超過40位，目的是讓青少年有機會體驗社會工作環境和香港工業實況，啟發他們為未來事業發展，更積極主動裝備自己。

活動包括參觀本地和內地的製造廠，而本局高層職員也向同學們，分享了個人的事業發展經驗。

HKPC Volunteers was a voluntary group established in 2008 to encourage active participation of HKPC staff in community services and enhance the industry's awareness of corporate social responsibility.

The voluntary group cooperated with the HK Family Welfare Society in the year to organize a meaningful youth induction programme on industrial technology for 70 secondary students. Over 40 staff volunteers from HKPC participated in the programme. It aimed at providing the teenagers with opportunities to learn more about the work environment and the Hong Kong industry so as to inspire them to prepare themselves proactively for their future career.

The programme included visits to local and Mainland manufacturing companies, senior staff members also shared their personal experience in career development with the students.

生產力局隊伍贏得渣打香港馬拉松2013中小企馬拉松十公里比賽冠軍。

*HKPC's team won the champion in the Standard Chartered SME Marathon Cup 2013 – 10 KM race.*







政府及工商領袖在「匯智營商」中小企高峰會上分享他們對新興市場商機的見解。

*At the Wise Business SME Summit, government and business leaders shared their views on opportunities in emerging markets.*

### 宣揚使命

藉著本局推出全新企業形象，過去一年接連推出多項新活動，致力將本局的推廣層面擴大至工商業界以至社區。

經濟前景不明朗、全球出口市場放緩、生產成本上漲等因素，為香港中小企帶來前所未有的挑戰。生產力局與滙豐工商金融合作推出「匯智營商2012」，透過電視資訊廣告和報章專題、中小企高峰會，以及免費面談諮詢服務，為中小企提供最新的市場資訊和專業知識。

2012年6月舉行的「匯智營商」中小企高峰會，政府高官、傑出企業家、經濟學家與商界領袖濟濟一堂，分享他們對新興市場經濟環境和機遇的真知灼見。

### Engaging our Stakeholders

Riding on the launch of our new corporate identity, a host of new initiatives were introduced during the year to extend our reach to the business organizations and the community at large.

Economic uncertainty, slowing global export market and rising production costs present unprecedented business challenges to SMEs in Hong Kong. The "Wise Business 2012" programme was launched jointly with the Hongkong and Shanghai Banking Corporation to provide SMEs with market updates and professional expertise through TV infomercial and print series, SME Summit and free consultancy services.

The SME Summit was held in June 2012 which congregated senior government officials, prominent industrialists, economists, and business leaders to share their views on current economic environment and business opportunities in emerging markets.



本局的訪客計劃向本地及海外代表團介紹生產力局的使命及服務。

*Our visitors programme introduces HKPC's mission and services to local and overseas delegations.*

「創新科技嘉年華2012」展示本局開發的有趣科技及「智TOP企業家」遊戲咭。

HKPC showcased fun inspiring technologies and the “Be a Top Entrepreneur” card game at the InnoCarnival 2012.



為了讓更多人士認識生產力局的使命和服務，本局安排了訪客計劃，帶領到訪的本地、內地和海外代表團，參觀本局和其他相關工業支援機構，從而了解不同範疇的工業支援服務。在計劃下，年內共有4,894位訪客及188個代表團到訪生產力局。

生產力局在「創新科技嘉年華2012」展示了多項本局自行研發、實用又具趣味的創新科技，讓公眾親身感受創新科技與日常生活息息相關。「創新科技嘉年華」由香港特別行政區政府創新科技署主辦在香港科學園舉行。

「生產力展館」以「創新科技•與你一起」為主題，展示多項生產力局研發的實用科技之外，生產力局亦在館內向青少年介紹一套本局自行設計的「智TOP企業家」遊戲咭，讓他們一嘗企業家在營商世界所面對的挑戰。

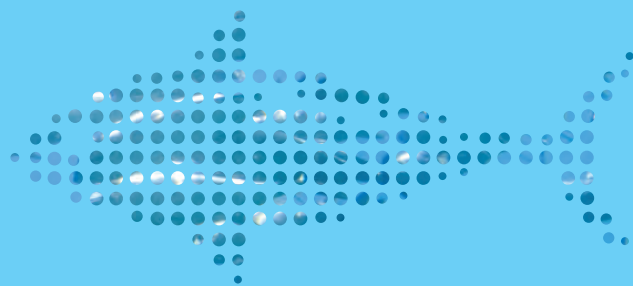
Communicating our mission and services to a wider audience, our visitor programme introduces a wide spectrum of industrial support services to local, Mainland and overseas delegations both through visits to HKPC and other related industry support organizations. Under this programme, 4,894 visitors and 188 delegations visited us during the year.

To raise public awareness of the use of innovative technology in daily life, HKPC showcased fun-inspiring technologies developed by its experts at the InnoCarnival 2012 which was organized by the Innovation and Technology Commission at the Hong Kong Science Park.

Under the theme of “Technology and Living”, the HKPC Pavilion features various applied technologies developed by HKPC. Visitors also experienced challenges facing local businesses by joining the “Be a Top Entrepreneur” card game developed by HKPC.













# Smart

在海洋世界，小魚不一定會被大魚吞噬。所謂團結就是力量，群居是小魚的生存技巧之一，小魚聚集成大魚群，便可嚇阻獵食者。同樣地，小企業也需要以更明智的方式與持份者緊密合作，就能像大企業一樣在市場上競爭。

In the marine world, small fish do not always end up in the bellies of predators. Schooling is one of their survival tricks. By staying together in large groups, small fish deter their predators by appearing to be a large creature. Small companies also need to constantly think of smarter ways to partner with their stakeholders so that they can compete like big enterprises.





生產力局是受《香港生產力促進局條例》(香港法律第1116章)管轄的法定組織。生產力局致力維持良好企業管治，以履行公眾使命及滿足社會期望。本局高度重視問責性、透明度、公平及道德操守，以此作為企業管治架構的基石。

HKPC is a statutory organization governed by the HKPC Ordinance (Chapter 1116 of Laws of Hong Kong). HKPC is fully committed to maintaining good corporate governance as we strongly believe that good corporate governance is essential to accomplishing our public mission and meeting the expectations of our stakeholders. We attach paramount importance to adopting accountability, transparency, fairness and ethics as the cornerstones of our corporate governance framework.

### 理事會

理事會是生產力局的管治組織，為生產力局履行職能提供策略領導。

理事會成員最多23人，由香港特區行政長官任命，包括5位政府官員，並於其餘的非官守成員中(包括資方、勞方及專業／學術界代表)委任1位主席及1位副主席。

理事會主席及其他委員均屬非執行性質。在本年度內，理事會召開了三次會議。各委員的會議出席記錄刊載於第111頁。

理事會每年審批生產力局的三年預測、詳盡的年度計劃及預算、三年策略計劃，以及服務審計聲明。

### 理事會委員對帳目的責任

各理事會委員均得悉本身有責任確保本局週年會計帳目的編製，已遵照法例要求及適用會計準則。

生產力局核數師就本身對生產力局帳目審核報告的責任，刊載於第121頁的獨立核數師報告的聲明。

### 理事會委員會

理事會轄下成立了四個委員會，以處理不同範疇的事務。這四個委員會分別為：審計委員會、財務委員會、職員事務委員會，以及業務發展委員會。各委員會均對理事會負責。

### The Council

The Council is the HKPC's governing body, providing strategic leadership in the fulfillment of the functions of HKPC.

The Council comprises not more than 23 Members appointed by the Chief Executive of the HKSAR, of whom five shall be public officers. Among the non-official members (who represent management, labour and professional or academic interests), a Chairman and a Deputy Chairman shall be appointed.

The Chairman, and other Members, of the Council are non-executive in nature. In the year under review, the Council has convened three meetings. Attendance records of individual member are available on page 111.

The Council on an annual basis approved HKPC's Three Year Forecast, the detailed Programme and Estimates of HKPC, the Three-year Strategic Plan and the Services Audit Statement.

### Council Members' responsibility for the Accounts

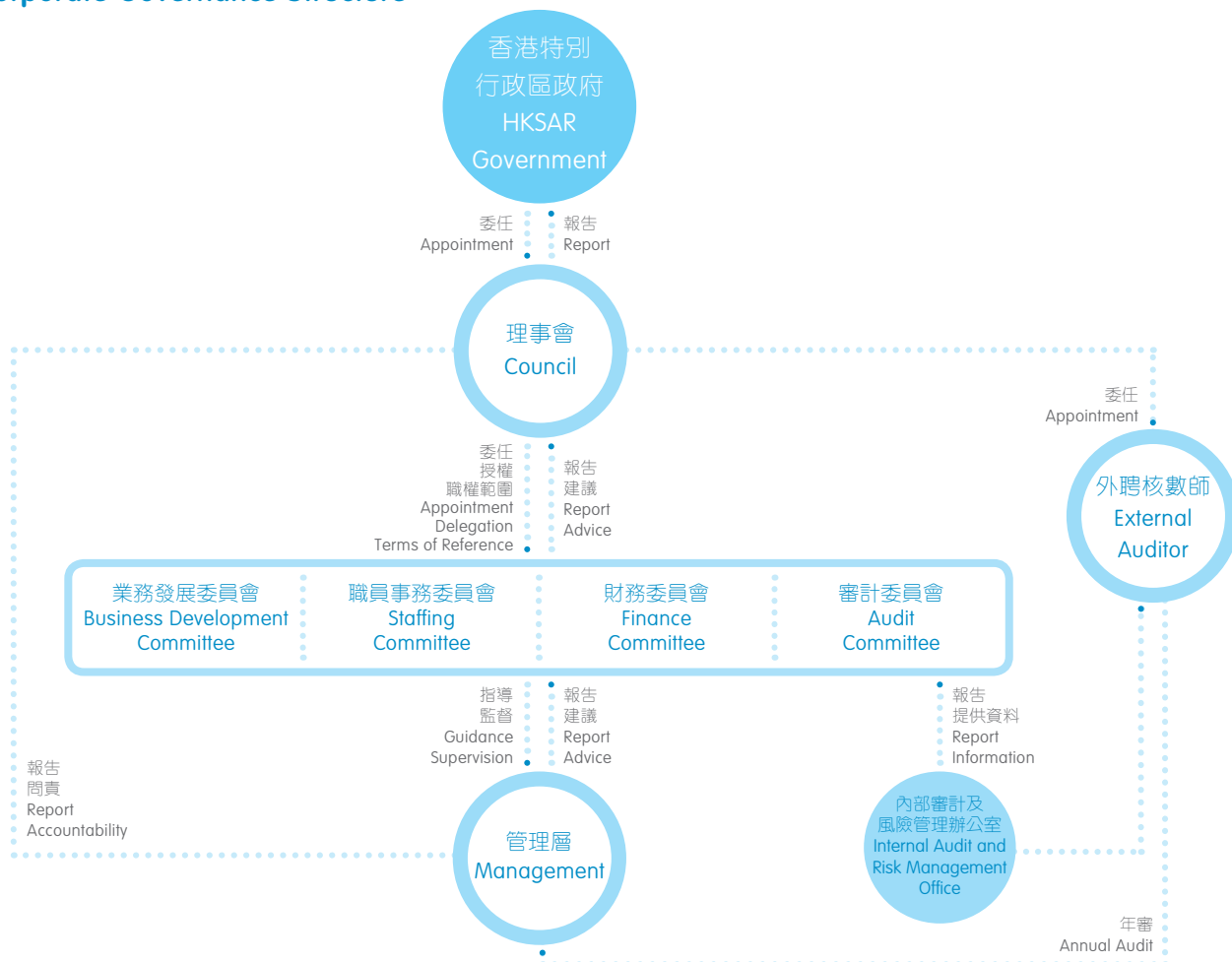
Council Members acknowledge their responsibility for ensuring that the preparation of the annual accounts of HKPC is in accordance with statutory requirements and applicable accounting standards.

The statement of the Auditor of HKPC about their reporting responsibilities on the accounts of the HKPC is set out in the Independent Auditor's Report on page 121.

### Council's Committees

Under the auspices of the Council, four committees have been set up to look after different aspects of Council Business. These four committees are the Audit Committee, the Finance Committee, the Staffing Committee and the Business Development Committee. All the Committees are accountable to the Council.

## 企業管治架構 Corporate Governance Structure



理事會／委員會的會議記錄均以不具名方式刊載於生產力局網站（若討論事項涉及敏感或機密商業資料，以及審計委員會會議記錄則除外）。

### 審計委員會

香港生產力促進局的審計委員會，負責在財務報告、風險管理、內部監控、核數師的委任及表現，以及遵從相關法規等方面進行監察並提出建議，提升本局的企業管治水平。審計委員會並獲理事會授權，就責任範圍內的任何相關事項進行調查及協調。職員亦可向審計委員會主席舉報任何違規或不當行為。

The minutes of the Council and Committees (except discussion items containing commercially sensitive or confidential information and the minutes of the Audit Committee) are made available on a non-attributable basis on HKPC's website.

### Audit Committee

The Audit Committee is established to monitor and make recommendations to enhance HKPC's healthy corporate governance in financial reporting, risk management, internal control, appointment and performance of the external auditor, and compliance with relevant laws and regulations. The Committee is authorized by the Council to investigate any activity and resolve any disagreement within its scope of duties. Staff members can directly report to the Chairman of the Audit Committee on cases of malpractice or irregularities.



審計委員會由一位理事會委員擔任主席，現時共有六位成員。在本年度內，委員會召開了四次會議。各成員的會議出席記錄刊載於第111頁。

### 財務委員會

財務委員會負責監督本局的財務表現，確保資金的運用恰當。委員會審批本局有關採購、大樓管理、固定資產管理及服務收費率等政策及守則的修改。委員會向理事會提交本局的三年策略計劃、三年財政預算、年度計劃及預算，以及主要開支項目的編配調動，以供審議。委員會並會就本局的財務政策及對本局有重大財務影響的事宜向理事會提出意見。

財務委員會由一位理事會委員擔任主席，現有六位成員。在本年度內，委員會召開了三次會議。各成員的會議出席記錄刊載於第111頁。

### 職員事務委員會

職員事務委員會負責審批總經理級的委任。委員會亦負責監督職員人手情況，並於有需要時向理事會提出意見。委員會主要就人力資源發展政策向理事會提供意見。委員會還負責監察員工的服務條件，確保足以聘請及挽留能幹的職員，並於必要時向理事會提出修改建議。委員會可作為理事會與員工之間有關薪俸條件的溝通渠道，尤其是當雙方經磋商後仍無法解決問題。

職員事務委員會由一位理事會委員擔任主席，現時共有十位成員。在本年度內，委員會召開了三次會議。各成員的會議出席記錄刊載於第111頁。

### 業務發展委員會

業務發展委員會負責檢討生產力局的業務情況，審批對生產力局服務範疇作出的重大改動，探討新的業務發展機會，以及就工業轉型下生產力局應擔當的角色及業務發展向理事會提出建議。此外，委員會亦負責監督生產力局附屬公司的表現。

業務發展委員會由一位理事會委員擔任主席，現時共有八位成員。在本年度內，委員會召開了三次會議。各成員的會議出席記錄刊載於第111頁。

The Audit Committee is chaired by a Council member and currently has 6 members. It met four times during the year under review. Attendance records of individual members are set out on page 111.

### Finance Committee

The Finance Committee monitors the financial performance of HKPC and ensures that funds made available are properly accounted for. The Committee approves major changes to HKPC's policies and practices relating to procurement, building management, fixed asset management and charging levels of HKPC's services. The Committee recommends HKPC's Three-year Strategic Plan, Three-year Forecast, an annual Programme and Estimates and the transfer of funds between major heads of expenditure, for consideration by the Council. The Committee also advises the Council on matters relating to HKPC's financial policies and matters that have a significant financial impact on HKPC.

The Finance Committee, which is chaired by a Council member, currently has six members. During the year in review, it met three times. Attendance records of individual members are set out on page 111.

### Staffing Committee

The Staffing Committee approves the appointment of General Managers. The Committee monitors the staffing situation and recommends changes to the Council where appropriate. It advises the Council on human resources development policies. The Committee also monitors HKPC's general terms and conditions of service, to ensure that these are adequate to recruit and retain competent staff, and recommends changes to the Council where necessary. The Committee provides a channel between the Council and staff for the communication of grievances about general terms and conditions of service, in situations where they cannot be resolved by consultation.

The Staffing Committee is chaired by a Council member and currently has ten members. It met three times during the year in review. Attendance records of individual members are set out on page 111.

### Business Development Committee

The Business Development Committee reviews the business activities of HKPC, considers substantial changes to the HKPC's Services Audit Statement, explores new business opportunities, and advises the Council on the business development of HKPC in relation to HKPC's role in the changing industrial environment. The Committee also monitors the performance of HKPC's subsidiary companies.

The Business Development Committee is chaired by a Council member. It currently has eight members. During the year in review, it met three times. Attendance records of individual members are set out on page 111.

### 內部監控及危機管理

理事會非常重視維持高水準的企業管治、提高本身的透明度，以及對公眾問責，而外部和內部審計系統正可落實這宗旨。

### 外部審計

理事會委任畢馬威會計師事務所為外聘核數師，為本局財務報告進行審計。

除了審查財務報告之外，外聘核數師在加強生產力局的內部監控，也發揮重要作用。如有需要，外聘核數師會在審計程序開始前，在管理層避席下與審計委員會討論審計的性質和範疇，以及查詢任何事項。外聘核數師致管理層的所有管理建議書，以及生產力局管理層的所有回應，均交由審計委員會審閱。

### 內部審計

內部審計及風險管理辦公室由生產力局理事會審計委員會督導，協助處理生產力局的風險管理工作。

辦公室致力找出及評估潛在的營運風險，並提出相應的內部監控措施，以符合企業管治的要求。辦公室並制定和執行生產力局的審計政策和策略，以保障其資產，符合有關法律、法規，提高營運效率及效益，確保文件記錄的準確性和可靠性。

該辦公室直接向審計委員會匯報，並須在每次審計委員會會議上，就生產力局不同運作的監管和合規情況，向委員會報告其審計結果。

在本年度內，內部審計及風險管理辦公室審核了生產力局的八項運作，涉及項目管理、財務、行政及人力資源等方面。各項審計工作推行前，均經過審計委員會審批。

### 內部監控

為確保內部監控制度持之有效，管理層在本年報期內還執行了以下工作：

- 檢討內部監控制度的成效，並透過檢視內部審計報告的內容，向理事會報告審查結果和建議；
- 在制定年度計劃和預算時，審視各部門的資源；

### Internal Control and Risk Management

The Council attaches significant importance to maintaining a high standard of corporate governance and the enhancing of its transparency and accountability to the public. The external and internal audit systems are instrumental in this regard.

### External Audit

The Council has appointed KPMG as the external auditor to conduct an audit of its financial statements.

The external audit plays an important role in reviewing the financial statements as well as strengthening the internal controls of HKPC. Before the audit commences, the external auditor discusses the nature and scope of the audit with the Audit Committee if necessary, together with any matters the external auditor may wish to discuss in the absence of management. Any management letter from the external auditor and the management's response will be reviewed by the Audit Committee.

### Internal Audit

The Council's Internal Audit and Risk Management Office ("ARO") is directed by the Audit Committee of HKPC to assist the management with the risk management function of the Council.

ARO proactively identifies and examines any risky area in the operations and proposes appropriate internal control measure in line with the mandates for corporate governance. ARO also formulates and executes an overall audit policy and strategy of the Council to safeguard its assets, ensure compliance with relevant laws and regulations, promote operational efficiency and effectiveness and secure accuracy and reliability of its records.

ARO reports directly to the Audit Committee. At every Audit Committee meeting, ARO reports to the Committee its findings on auditing of control sufficiency and compliant situation of different operations of HKPC.

In the year under review, the ARO had audited 8 operations covering project, financial, administration and human resources aspects of HKPC. The audit job plans are reviewed and agreed by the Audit Committee in advance.

### Internal Control

To ensure an effective system of internal control is in place, the Management has also performed the following tasks during the reporting period:

- review the effectiveness of the system of internal control and report to the Council through review of the findings and recommendations as set out in the reports of internal audit;
- review the resources for all divisions during the annual Programme and Estimates exercise;

- 經常審視業務、外部環境和重大風險，作為制定年度計劃和預算的重要部份；及
- 連同審計委員會主席會見外聘核數師，並報告於審計委員會會議上所討論的各個監控弱點，以及財務報告的效益和符合規章的情況。
- conduct frequent review of the business, external environment and significant risks as part and parcel of the annual Programme and Estimates exercise; and
- meet with external auditors together with the Audit Committee Chairman and report any control weaknesses as well as the effectiveness of financial reporting and compliance as discussed during the meeting of the Audit Committee.

### 透明度

根據《香港生產力促進局條例》的規定，生產力局每年的年報連同財務報告，均須呈交立法會。為提高透明度，生產力局最高兩級行政人員的薪酬，詳列於第163頁的財務報表賬目附註16。

各理事會及委員會成員的會議出席記錄詳列於第111頁。

自2009年11月起，理事會／委員會的會議記錄均以不具名方式刊載於生產力局網站（若討論事項涉及敏感或機密商業資料，以及審計委員會會議記錄則除外）。

此外，理事會通過了一套「兩層式」利益申報制度，各委員必須在上任時及其後每年，申報所擁有的獨資或合資的公司，或出任董事的公司；除此之外，各委員還要披露有報酬的聘任、職位、行業、專業工作或職業，以及在各家上市和私人公司的持股量（如持有量佔公司已發行股本的1%或以上）。

公眾可要求查閱各項利益申報登記。此外，委員如意識到未來的議題中，有任何事項可能涉及其利益關係，必須在該議題正式商議前，盡快向主席（或理事會）披露。

### 舉報

理事會在2013年3月推行了全新的舉報政策，為公眾提供舉報渠道和指引。任何人士如有合理懷疑，生產力局或任何員工出現違規、行為失當或舞弊情況，可通過信件或專用電郵地址([whistleblowing@hkpc.org](mailto:whistleblowing@hkpc.org))直接向審計委員會主席舉報事件，只有獲得審計委員會主席授權的指定人士，才可查閱有關電子郵件或信件。

審計委員會主席會檢視有關的投訴，並決定該如何處理，例如：提名一位合適的專員或成立特別委員會，獨立調查事件。

### Transparency

In accordance with the requirements of the HKPC Ordinance, the HKPC's Annual Report, with the statement of accounts, is tabled at the Legislative Council each year. To enhance transparency, the annual emoluments of each and every senior executive at the top two tiers of the HKPC management are disclosed under Note 16 to the financial statements on page 163.

The attendance of Members in Council and Committees is detailed on page 111.

Since November 2009, the minutes of the Council and Committees (except discussion items containing commercially sensitive or confidential information and the minutes of the Audit Committee) have been made available on a non-attributable basis on HKPC's website.

Separately, the Council adopted a two-tier reporting system for declarations of interest by Council Members, who are required to disclose upon first appointment and annually thereafter proprietorships, partnerships or directorships of companies. They are also required to disclose remunerated employments, offices, trades, professions or vocations as well as shareholdings in companies, public or private (being 1% or more of the company's issued share capital).

The register of declarations is made available for public inspection upon request. Furthermore, Members are required, as soon as practicable after they have become aware of it, to disclose to the Chairman (or the Council) their interest in any matter under consideration by the Council prior to the discussion.

### Whistle Blowing

The Council has launched a new whistle blowing policy in March 2013 to provide the wider public with reporting channels and guidance on whistleblowing. Persons who have legitimate concern about irregularity, misconduct or malpractice of HKPC or any staff member may raise the matter directly through mail or a dedicated email address ([whistleblowing@hkpc.org](mailto:whistleblowing@hkpc.org)) to the Audit Committee (AC) Chairman of the Council. Only persons who are designated by the AC Chairman will have access to such email or correspondence.

The AC Chairman will review the complaint and decide how it should be addressed such as nominating an appropriate investigating officer or set up a special committee to investigate into the matter independently.



理事會及常務委員會會議出席紀錄 Council and Standing Committee Meeting Attendance Record

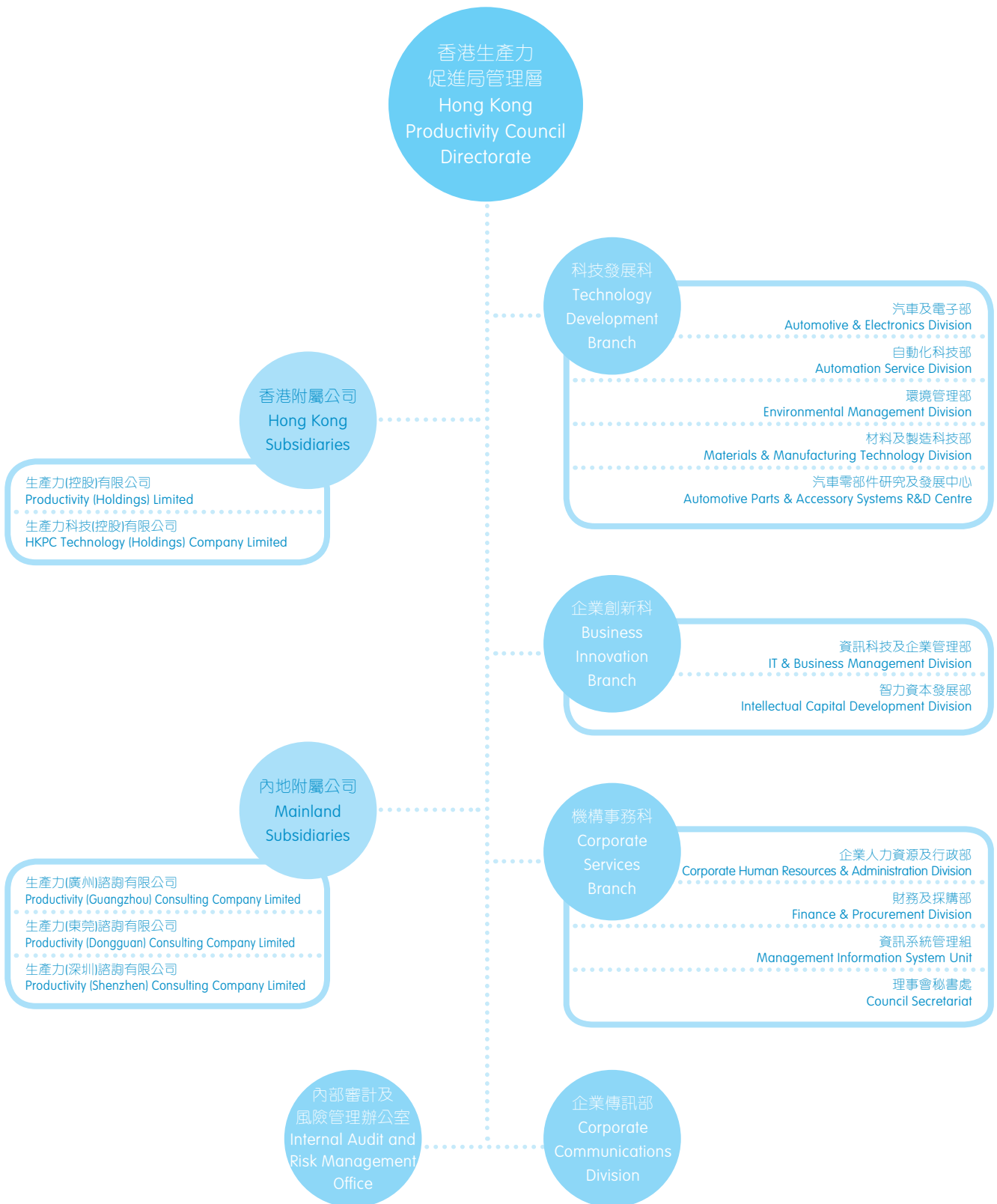
4/2012 – 3/2013		Council 理事會	SC 職員事務	BDC 業務發展	FC 財務	AC 審計
陳鎮仁先生，銀紫荊星章，太平紳士	Mr Clement Chen Cheng-jen, SBS, JP	3/3		3/3	2/3	
伍志強先生，榮譽勳章	Mr Victor Ng Chi-keung, MH	3/3			3/3	
區囑翔先生	Mr Albert Au Siu-cheung	3/3				4/4
陳作基博士 (至31/12/2012)	Dr Cliff Chan Chok-ki (till 31/12/2012)	1/2		2/2		
鄭文聰工程師，榮譽勳章，太平紳士	Ir Daniel Cheng Man-chung, MH, JP	3/3		3/3		
郭振華先生，銅紫荊星章，榮譽勳章， 太平紳士	Mr Jimmy Kwok Chun-wah, BBS, MH, JP	2/3		2/3		4/4
李國本博士	Dr Delman Lee	1/3		3/3		
梁廣泉先生 (由1/1/2013)	Mr Leung Kwong-chuen (from 1/1/2013)	1/1		1/1		
梁任城先生	Mr Leung Yam-shing	3/3	3/3			
麥業成先生，太平紳士	Mr Andrew Mak Yip-shing, JP	2/3	1/3			2/4
蒙美玲教授	Prof Helen Meng Mei-ling	2/3	3/3			
吳大釗博士	Dr David Ng Tai-chiu	3/3			3/3	4/4
吳宏斌博士，銅紫荊星章，榮譽勳章	Dr Dennis Ng Wang-pun, BBS, MH	3/3			3/3	
顏吳餘英女士，太平紳士	Mrs Katherine Ngan Ng Yu-ying, JP	2/3	2/3	2/3		
成小澄博士，銅紫荊星章，太平紳士	Dr Elizabeth Shing Shiu-ching, BBS, JP	2/3	3/3			4/4
楊棕傑博士	Dr Jack Yeung Chung-kit	3/3		3/3		
林錦儀女士	Miss Lam Kam-yi	3/3	3/3			
冼啟明先生，榮譽勳章	Mr Sin Kai-ming, MH	3/3	3/3			
鄧燕梨女士	Ms Marilyn Tang Yin-lee	2/3	3/3			
商務及經濟發展局常任秘書長 (通訊及科技) 或其候補委員	Permanent Secretary for Commerce and Economic Development (Communications and Technology) or her alternative members	3/3				
創新科技署署長或其候補委員	Commissioner for Innovation and Technology or her alternative members	3/3	3/3	3/3	3/3	4/4
工業貿易署署長或其候補委員	Director-General of Trade and Industry or his alternative members	3/3				
政府經濟顧問或其候補委員	Government Economist or her alternative members	3/3			3/3	
勞工處副處長或其候補委員	Deputy Commissioner for Labour or his alternative members	3/3	1/1			
香港生產力促進局總裁	Executive Director of HKPC		3/3	3/3	3/3	4/4

職員事務 – 職員事務委員會，業務發展 – 業務發展委員會，財務 – 財務委員會，審計 – 審計委員會  
SC – Staffing Committee, BDC – Business Development Committee, FC – Finance Committee, AC – Audit Committee

機構表現摘要

Performance at a glance

主要表現指標	Key Performance Measures	2009/10	2010/11	2011/12	2012/13
<b>服務提供</b>	<b>Service Delivery</b>				
顧問項目數目	Number of consultancy projects	965	1,443	1,361	1,030
訓練課程學員人數	Number of training course participants	4,400	6,172	6,542	5,434
展覽／考察團／會議參加者人數	Number of people attended exhibitions/ study missions/conferences	4,680	3,310	2,631	2,048
<b>財務(百萬元)</b>	<b>Financial Result (HK\$M)</b>				
顧問項目收入	Income from consultancy projects	171.302	202.206	232.925	260.619
訓練課程收入	Income from training courses	27.867	21.002	21.428	18.537
展覽／考察團／ 會議收入	Income from exhibitions/study missions/ conferences	7.482	7.74	13.833	10.348
製造支援項目收入	Income from manufacturing support projects	24.604	23.408	21.243	22.318
<b>效益</b>	<b>Effectiveness</b>				
市場推廣	Marketing effort				
生產力局為行業協會 舉辦的活動／聯繫 活動／免費研討會 數目	Number of events/ networking activities for industry associations/free seminars	269	252	273	297
參加者人數	Number of people attended	22,792	21,132	21,694	22,629
客戶滿意	Customer satisfaction				
客戶滿意度指數	Customer satisfaction index	8.47	8.64	8.66	9.1





麥鄧碧儀女士從事資訊科技行業超過30年，經驗豐富，在加入香港生產力促進局前成立資訊科技顧問公司，歷任多家電訊公司、私人企業及公營機構的高層職位。

Mrs Mak has over 30 solid years of experience in information technology. Prior to joining Hong Kong Productivity Council, Mrs Mak founded her own IT consultancy business. She also has extensive working experience in both private and public sectors having held key posts in various communication companies as well as statutory body.



麥鄧碧儀 Mrs Agnes Mak Tang Pik-ye, MH, JP  
總裁 Executive Director

麥女士在成功發展個人事業的同時，亦積極參與公共事務，推動資訊科技的應用，包括香港電腦學會前任會長(1995-1998)、香港浸會大學理學院顧問委員會主席，亦是職業訓練局資訊科技培訓及發展委員會主席、創新科技基金一般支援計劃評審委員會副主席、僱員再培訓局副主席、香港科技园董事局成員、香港學術及職業資歷評審局成員及社會福利諮詢委員會委員。

此外，麥女士致力推動資訊科技教育，曾出任多間專上教育學院的顧問委員會主席，就課程的發展和評審給予專業意見。麥女士被委任為教育局轄下的資訊科技及通訊行業「行業培訓諮詢委員會」主席，與業界代表成功制定行業的能力標準說明。麥女士更參與香港資訊科技專業認證局，與業界共同開發及推廣專業認證計劃，以確立資訊科技從業員的專業地位。

麥女士於1995年獲選為香港十大傑出青年，1999年被授予香港電腦學會院士；2002年獲香港特區政府委任為「太平紳士」；2007年榮獲香港特區政府頒發「榮譽勳章」；2008年獲職業訓練局頒發榮譽院士。

Along with her full-time career, Mrs Mak has been very active within the Hong Kong IT Community. She was the President of Hong Kong Computer Society (1995-1998), Chairman of the Advisory Committee of Science Faculty of Hong Kong Baptist University, Chairman of Committee in Information Technology Training and Development of Vocational Training Council, Vice Chairman of the General Support Program Vetting Committee of the Innovation and Technology Fund, Vice Chairman of Employee Retraining Board, Board member of Hong Kong Science and Technology Parks Corporation, Member of Hong Kong Councils for Accreditation of Academic and Vocational Qualifications and Member of the Social Welfare Advisory Committee.

In addition to being an enthusiast in promoting the quality of higher education and enriching vocational education, Mrs Mak is also an advocate in advancing professional recognition for IT professionals in Hong Kong. She has assumed Chairman of the Information & Communications Technology/ Industry Training Advisory Committee under the Education Bureau of HKSAR Government. Under her leadership, the Specification of Competency Standards for the IT industry was successfully developed. She has also taken up the position of Director In-charge of the Hong Kong Institute for IT Professional Certification which pioneers the first IT Professional credentialing scheme in Hong Kong.

In 1995, Mrs Mak was recognized as one of Ten Most Outstanding Young Persons in the Hong Kong community that made significant IT contributions. In 1999, she was conferred Distinguished Fellow of the Hong Kong Computer Society. In 2002, she was appointed as a "Justice of Peace". In July 2007, she was awarded "Medal of Honor" by the HKSAR Government. And in November 2008, she was conferred Honorary Fellow of Vocational Training Council.

林植廷先生曾於私人機構服務，其後於1991年加入政府出任政務主任，在加入香港生產力促進局前已擁有近20年公共行政經驗。

Having worked in the private sector, Mr Tony Lam joined the civil service as an Administrative Officer in 1991 gaining some 20 years of experience in public administration before joining the Hong Kong Productivity Council.



**林植廷 Mr Tony Lam Chik-ting**

副總裁 (機構事務) Director, Corporate Services

林先生曾參與策劃及推行各個不同範疇的公共政策，他的經驗涵蓋衛生保健、市政服務和公共安全政策，此外，他亦曾參與在工業、貿易、創新和科技發展的政策工作。

在加入香港生產力促進局之前，林先生參與了策劃和落實幾項大型跨境交通基建項目，包括港珠澳大橋、廣深港高速鐵路和港深機場聯絡線。

林先生畢業於香港大學，獲社會科學學士（榮譽）學位，並於2009年8月出任香港生產力促進局副總裁（機構事務）。

Over the years, Mr Lam has been involved in the formulation and implementation of public policy in a very wide range of areas. His experience covers health care, municipal services and public security. Additionally, he has also been involved in the policy areas of industry, trade, innovation and technology development.

Prior to joining the Hong Kong Productivity Council, Mr Lam participated in the planning and implementation of several cross-boundary mega transport infrastructures including the Hong Kong-Zhuhai-Macao Bridge, the Guangzhou-Shenzhen-Hong Kong Express Rail Link and the Hong Kong-Shenzhen Airport Rail Link.

Mr Lam graduated from the University of Hong Kong with a Bachelor of Social Sciences (Honours) Degree. He joined HKPC as Director, Corporate Services, in August 2009.

潘永生先生具三十年管理及技術顧問經驗，範圍涵蓋汽車、創新、自動化、知識產權管理、專利及商標、智力資本管理，以及品牌和持續改善(KAIZEN)。

Mr Joseph Poon has over 30 years of experience in business and consulting. His portfolio spans automotive, innovation, automation, intellectual property management, patent and trademark, intellectual capital management, to branding and Kaizen consulting.



**潘永生 Mr Joseph Poon Wing-sang**

副總裁 (科技發展) Director, Technology Development

潘先生加入生產力局之前，曾擔任一家機械製造廠的高層職位。他現為香港電子業商會執行委員會會員、香港壓鑄及鑄造業總會名譽顧問、香港模具協會執委會成員、香港科技協進會副會長、香港醫療及保健器材行業協會名譽理事、深港生產力基地有限公司董事。

潘先生畢業於英國倫敦大學，獲機械工程學士學位，其後獲英國斯特拉斯克萊德大學生產管理及製造科技理學碩士學位。潘先生於1986年加入香港生產力促進局。

Prior to joining HKPC, Mr Poon held a senior management position in a machinery manufacturing company. He is currently an executive committee member of the Hong Kong Electronic Industries Association; Honourary Advisor of the Hong Kong Diecasting and Foundry Association; committee member of the Hong Kong Mould & Die Council; Vice Chairman of the Hong Kong Association for the Advancement of Science and Technology; honorary board member of the Hong Kong Medical and Healthcare Device Industries Association; Director of the SZ-HK Productivity Foundation Co Ltd.

Mr Poon obtained a Bachelor's degree in Mechanical Engineering from the University of London, UK and a Master of Science degree in Production Management and Manufacturing Technology from Strathclyde University, UK. Mr Poon joined HKPC in 1986.





**01. 張梓昌 Dr Lawrence Cheung**

汽車及電子部總經理  
General Manager, Automotive &  
Electronics

**02. 雷致行 Mr Derek Louie**

自動化科技部總經理  
General Manager, Automation Service

**03. 曾錦林 Mr Tsang Kam Lam**

環境管理部總經理  
General Manager, Environmental  
Management

**04. 李國強 Mr Thomas Lee**

材料及製造科技部總經理  
General Manager, Materials &  
Manufacturing Technology

**05. 潘世華 Mr Jeremy Poon**

智力資本發展部總經理  
General Manager,  
Intellectual Capital Development

**06. 老少聰 Mr Gordon Lo**

資訊科技及企業管理部總經理  
General Manager,  
IT & Business Management

**07. 潘賢明 Mr Gordon Poon**

內地附屬公司總經理  
General Manager, WFOEs

**08. 何富豪 Mr Jonathan Ho**

企業傳訊部總經理  
General Manager, Corporate  
Communications

**09. 胡國光 Mr Dennis Wu**

企業人力資源及行政部總經理  
General Manager, Corporate Human  
Resources & Administration

**10. 車永棠 Mr Edmond Che**

財務及採購部總經理  
General Manager, Finance &  
Procurement

### 汽車零部件研究及發展中心有限公司

汽車零部件研究及發展中心有限公司（汽車零部件研發中心）於政府資助下在2006年3月31日成立，由香港生產力促進局承辦，旨在推行市場導向的研發計劃，把研發成果轉化為商品，從而促進汽車零部件業的發展。

在2011年12月，香港特區政府發表對各家研發中心的全面檢討，建議汽車零部件研發中心與香港生產力促進局合併，以加強合作為業界提供更大之效益，兩家機構已於2012年11月1日正式合併，在完成必要的合併法律程序後，該公司將由股東自動清盤。

### 董事局

伍偉雄（董事局主席）、許浩明、麥鄧碧儀、衛炳江及王榮珍。

截至2013年3月31日

### 生產力（控股）有限公司及珠三角的獨資企業

生產力（控股）有限公司成立於2003年7月28日，為珠三角區內港資企業提供橫跨價值鏈的綜合支援，協助企業提升卓越生產力。

為了達成上述目標，生產力（控股）有限公司分別於2003及2004年在珠三角成立了生產力（廣州）諮詢有限公司、生產力（東莞）諮詢有限公司及生產力（深圳）諮詢有限公司等三家獨資企業。

### Automotive Parts and Accessory Systems R&D Centre Ltd.

Automotive Parts and Accessory Systems R&D Centre Ltd. (APAS) was established on 31 March 2006 by the Government under the Hong Kong R&D Centre Programme to undertake market-led R&D programmes and commercialize their results for the development of the local automotive parts and accessory systems industry. APAS is hosted by HKPC.

Based on the recommendation of a comprehensive review of the R&D Centres by the Government in December 2011, APAS was merged with HKPC on 1 November 2012 to facilitate greater synergy and bring more benefits to the industry. Subject to the completion of the necessary legal procedures in relation to the merger, the Company will be wound up by the way of voluntary liquidation by shareholders.

### Board of Directors

Mr Ng Wai-hung (Chairman of the Board), Dr Herbert Hui, Mrs Agnes Mak, Prof Alex Wai and Miss Janet Wong.

As at 31 March 2013

### Productivity (Holdings) Limited and Wholly Foreign Owned Enterprises in the PRD

The Productivity (Holdings) Limited was established on 28 July 2003 with the objective to promote productivity excellence through the provision of integrated support across the value chain of Hong Kong firms operating in the Pearl River Delta (PRD).

This objective is achieved through incorporating 3 Wholly Foreign Owned Enterprises (WFOEs) in the PRD, namely Productivity (Guangzhou) Consulting Co. Ltd., Productivity (Dongguan) Consulting Co. Ltd., and Productivity (Shenzhen) Consulting Co. Ltd. in 2003 and 2004.

## 生產力（控股）有限公司

### 董事局

陳鎮仁（董事局主席）、麥鄧碧儀、  
伍志強、成小澄及王榮珍

生產力（廣州）諮詢有限公司

生產力（東莞）諮詢有限公司

生產力（深圳）諮詢有限公司

### 董事局

林植廷（董事局主席）、麥鄧碧儀、  
潘永生、譚錫榮、鄭偉文及梁志文

截至2013年3月31日

## 生產力科技（控股）有限公司

生產力科技（控股）有限公司在2004年9月1日成立，以協助生產力局將具有市場潛力的專利、技術及項目成果轉化為商品。該公司為研發成果提供直接有效的商品化平台，致力促進香港發展科技密集的經濟活動。

年間，生產力科技（控股）有限公司通過非獨家專利，成功將鉑金電鑄技術商品化，此技術可使製造過程更具成本效益，適用於珠寶、奢侈品、貴金屬等輕巧及特別裝嵌產品。

### 董事局

陳鎮仁（董事局主席）、鄭文聰、王榮珍、  
麥鄧碧儀及楊煒傑

截至2013年3月31日

## Productivity (Holdings) Limited

### Board of Directors

Mr Clement Chen (Chairman of the Board), Mrs Agnes Mak, Mr Victor Ng, Dr Elizabeth Shing and Miss Janet Wong.

Productivity (Guangzhou) Consulting Co. Ltd.

Productivity (Dongguan) Consulting Co. Ltd.

Productivity (Shenzhen) Consulting Co. Ltd.

### Board of Directors

Mr Tony Lam (Chairman of the Board), Mrs Agnes Mak, Mr Joseph Poon, Mr Alfonso Tam, Mr Raymond Cheng and Dr Samuel Leung.

As at 31 March 2013

## HKPC Technology (Holdings) Co. Ltd.

HKPC Technology (Holdings) Co. Ltd. (HKPCT) was established on 1 September 2004 as a vehicle for the commercialization of HKPC's patents, technologies and project deliverables with market potential. The Company aims to develop a new technology-based generation through providing a more direct and effective avenue to turn R&D deliverables into products.

During the year, HKPCT successfully commercialized, via a non-exclusive licence, a platinum electroforming technology which enables a cost-effective manufacturing process for a wide range of light weight and specially configured products in jewellery, luxury goods, and precious metal components etc.

### Board of Directors

Mr Clement Chen (Chairman of the Board), Mr Daniel Cheng, Miss Janet Wong, Mrs Agnes Mak and Dr Jack Yeung.

As at 31 March 2013



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**致香港生產力促進局理事會各委員**

(根據《香港生產力促進局條例》在香港註冊成立)

本核數師(以下簡稱「我們」)已審計列載於第123至172頁香港生產力促進局(以下簡稱「生產力局」)及其附屬公司(以下簡稱「貴集團」)的綜合賬目,此綜合賬目包括於2013年3月31日的綜合及生產力局資產負債表,截至該日止年度的綜合及生產力局收支賬目、綜合儲備變動表和綜合現金流量表以及主要會計政策概要及其他附註解釋資料。

**理事會委員就綜合賬目須承擔的責任**

理事會委員須負責根據香港會計師公會頒佈的《香港財務報告準則》編製綜合賬目,以使綜合賬目作出真實而公平的反映及落實其認為編製綜合賬目所必要的內部控制,以使綜合賬目不存在由於欺詐或錯誤而導致的重大錯誤陳述。

**核數師的責任**

我們的責任是根據我們的審計對該等綜合賬目作出意見。我們是按照《香港生產力促進局條例》第18條的規定,僅向整體理事會委員報告。除此以外,我們的報告不可用作其他用途。我們概不就本報告的內容,對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範,並規劃及執行審計,以合理確定綜合賬目是否不存在任何重大錯誤陳述。

**To the council members of Hong Kong Productivity Council**

(Incorporated in Hong Kong under the Hong Kong Productivity Council Ordinance)

We have audited the consolidated accounts of the Hong Kong Productivity Council ("the Council") and its subsidiaries (together "the Group") set out on pages 123 to 172, which comprise the consolidated and Council balance sheets as at 31 March 2013, the consolidated and Council income and expenditure accounts, the consolidated statement of comprehensive income, the consolidated statement of changes in reserves and the consolidated cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

**Council Members' responsibility for the consolidated accounts**

The Council Members are responsible for the preparation of consolidated accounts that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the Council Members determine is necessary to enable the preparation of consolidated accounts that are free from material misstatement, whether due to fraud or error.

**Auditor's responsibility**

Our responsibility is to express an opinion on these consolidated accounts based on our audit. This report is made solely to you, as a body, in accordance with section 18 of the Hong Kong Productivity Council Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated accounts are free from material misstatement.

### 核數師的責任 (續)

審計涉及執行程序以獲取有關綜合賬目所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致綜合賬目存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製綜合賬目以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非為對該機構的內部控制的有效性發表意見。審計亦包括評價理事會委員所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價綜合賬目的整體列報方式。

我們相信，我們所獲得的審計憑證能充足和適當地，為我們的審計意見提供基礎。

### 意見

我們認為，該等綜合賬目已根據《香港財務報告準則》真實而公平地反映生產力局及 貴集團於2013年3月31日的事務狀況、生產力局及 貴集團截至該日止年度的盈餘以及 貴集團現金流量。

### Auditor's responsibility (continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated accounts. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated accounts that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council Members, as well as evaluating the overall presentation of the consolidated accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the consolidated accounts give a true and fair view of the state of affairs of the Council and of the Group as at 31 March 2013 and of the Council's and the Group's surplus and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

### 畢馬威會計師事務所

執業會計師

香港中環  
遮打道10號  
太子大廈8樓  
2013年7月30日

### KPMG

Certified Public Accountants

8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
30 July 2013



# 綜合資產負債表 Consolidated Balance Sheet

於2013年3月31日 at 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2013	2012
<b>非流動資產</b>	<b>Non-current assets</b>			
固定資產	Fixed assets	4	<b>\$198,797,327</b>	\$202,585,374
於非受控制附屬 公司的投資	Investment in non-controlled subsidiary	5	<b>10,000</b>	10,000
聯營公司權益	Interest in an associate	6	<b>1,506,230</b>	1,465,890
按金	Deposits	7	<b>18,462,257</b>	7,030,503
			<b>\$218,775,814</b>	\$211,091,767
<b>流動資產</b>	<b>Current assets</b>			
消耗品	Consumables		<b>\$-</b>	\$57,321
應收賬款、預付款項 及按金	Accounts receivable, prepayments and deposits	7	<b>30,838,494</b>	41,072,325
銀行存款及現金	Cash at bank and in hand	8	<b>203,662,878</b>	187,154,373
			<b>\$234,501,372</b>	\$228,284,019
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及應計費用	Accounts payable and accruals	9	<b>\$148,177,829</b>	\$154,001,101
應付非受控制附屬 公司款項	Amount due to a non-controlled subsidiary	10	<b>339,910</b>	350,080
應付聯營公司款項	Amount due to an associate	10	<b>803,903</b>	793,978
應付稅項	Current taxation	19(c)	<b>5,494</b>	96,157
			<b>\$149,327,136</b>	\$155,241,316
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>\$85,174,236</b>	\$73,042,703
<b>淨資產</b>	<b>NET ASSETS</b>		<b>\$303,950,050</b>	\$284,134,470
生產力局應佔資本 資助金及儲備	<b>Capital subvention fund and reserves attributable to the Council</b>		<b>\$302,352,864</b>	\$281,620,066
非控制性權益	<b>Non-controlling interests</b>		<b>1,597,186</b>	2,514,404
資本資助金及儲備	<b>CAPITAL SUBVENTION FUND AND RESERVES</b>	11	<b>\$303,950,050</b>	\$284,134,470

生產力局委員於2013年7月30日核准並許可發出。

Approved and authorised for issue by the Council Members on 30 July 2013.

)  
) Chairman 主席  
)  
)  
) Deputy Chairman 副主席  
)

第130至第172頁的附註屬本賬目的一部份。 The notes on pages 130 to 172 form part of these accounts.

# 資產負債表 Balance Sheet

於2013年3月31日 at 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2013	2012
<b>非流動資產</b>	<b>Non-current assets</b>			
固定資產	Fixed assets	4	<b>\$198,023,157</b>	\$202,065,338
於附屬公司的投資	Investments in subsidiaries	5	<b>18,732,000</b>	18,732,000
按金	Deposits	7	<b>18,462,257</b>	7,030,503
			<b>\$235,217,414</b>	\$227,827,841
<b>流動資產</b>	<b>Current assets</b>			
應收賬款、預付款項 及按金	Accounts receivable, prepayments and deposits	7	<b>\$30,300,175</b>	\$39,370,334
應收附屬公司款項	Amounts due from subsidiaries	10	<b>11,248,003</b>	15,359,088
銀行存款及現金	Cash at bank and in hand	8	<b>178,770,526</b>	156,004,255
			<b>\$220,318,704</b>	\$210,733,677
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及應計費用	Accounts payable and accruals	9	<b>\$140,968,378</b>	\$146,051,733
應付附屬公司款項	Amounts due to subsidiaries	10	<b>14,338,013</b>	12,914,999
			<b>\$155,306,391</b>	\$158,966,732
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>\$65,012,313</b>	\$51,766,945
<b>淨資產</b>	<b>NET ASSETS</b>		<b>\$300,229,727</b>	\$279,594,786
<b>資本資助金及儲備</b>	<b>CAPITAL SUBVENTION FUND AND RESERVES</b>	11	<b>\$300,229,727</b>	\$279,594,786

生產力局委員於2013年7月30日核准並許可發出。

Approved and authorised for issue by the Council Members on 30 July 2013.

)  
) Chairman 主席  
)  
  
)  
) Deputy Chairman 副主席  
)

第130至第172頁的附註屬本賬目的一部份。 The notes on pages 130 to 172 form part of these accounts.

# 綜合收支賬目

## Consolidated Income and Expenditure Account

截至2013年3月31日止年度 for the year ended 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2013	2012
<b>收入</b>	<b>Income</b>			
經常活動的政府資助	Government subvention for recurrent activities	12	<b>\$172,403,406</b>	\$161,641,000
服務收入	Service income	13	<b>359,751,519</b>	334,303,970
其他收入	Other income	14	<b>10,637,202</b>	10,592,465
應佔聯營公司盈餘	Share of profit of an associate		<b>21,744</b>	–
			<b>\$542,813,871</b>	\$506,537,435
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	15	<b>(309,713,333)</b>	(294,204,996)
其他支出	Other expenses	18	<b>(235,669,444)</b>	(224,645,844)
應佔聯營公司虧損	Share of loss of an associate		–	(15,707)
			<b>\$(2,568,906)</b>	\$(12,329,112)
所得稅	Income tax	19(a)	<b>(191,577)</b>	(232,254)
			<b>\$(2,760,483)</b>	\$(12,561,366)
轉自／(往)：	Transfer from/(to)：			
– 與下列項目的相關費用配對的資本資助金	– Capital subvention fund to match with the related costs of			
– 處置固定資產虧損／(收益)	– Loss/(gain) on disposal of fixed assets	11(a)	<b>85,637</b>	(181,278)
– 年內折舊費用	– Depreciation charge for the year	11(a)	<b>25,100,089</b>	21,873,662
– 關於年內購置固定資產與資本資助差異的資本資助金	– Capital subvention fund in relation to the difference between fixed assets purchased and capital subvention for the year	11(a)	<b>(1,898,415)</b>	(36,931)
<b>年內淨盈餘</b>	<b>Surplus for the year</b>		<b>\$20,526,828</b>	\$9,094,087
<b>歸屬於：</b>	<b>Attributable to:</b>			
– 生產力局	– The Council	11(b)	<b>\$21,452,028</b>	\$9,697,117
– 非控制性權益	– Non-controlling interests		<b>(925,200)</b>	(603,030)
			<b>\$20,526,828</b>	\$9,094,087

第130至第172頁的附註屬本賬目的一部份。

The notes on pages 130 to 172 form part of these accounts.



# 綜合全面收益表

## Consolidated Statement of Comprehensive Income

截至2013年3月31日止年度 for the year ended 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

	附註 Note	2013	2012
年內淨盈餘	<b>Surplus for the year</b>	<b>\$20,526,828</b>	\$9,094,087
年內其他全面收益	<b>Other comprehensive income for the year</b>		
換算中華人民共和國 (「中國」) 業務賬目 的匯兌差異	Exchange differences on translation of accounts of operations in the People's Republic of China ("PRC")	<b>(100,227)</b>	632,970
<b>年內全面收益</b>	<b>Total comprehensive income for the year</b>	<b>\$20,426,601</b>	\$9,727,057
來自：	<b>Attributable to:</b>		
– 生產力局	– The Council	<b>\$21,343,819</b>	\$10,306,367
– 非控制性權益	– Non-controlling interests	<b>(917,218)</b>	(579,310)
<b>年內全面收益</b>	<b>Total comprehensive income for the year</b>	<b>\$20,426,601</b>	\$9,727,057

第130至第172頁的附註屬本賬目的一部份。

The notes on pages 130 to 172 form part of these accounts.

# 收支賬目 Income and Expenditure Account

截至2013年3月31日止年度 for the year ended 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

		附註 Note	2013	2012
<b>收入</b>	<b>Income</b>			
經常活動的政府資助	Government subvention for recurrent activities	12	<b>\$172,403,406</b>	\$161,641,000
服務收入	Service income	13	<b>353,561,993</b>	327,803,300
其他收入	Other income	14	<b>10,093,881</b>	9,718,348
			<b>\$536,059,280</b>	\$499,162,648
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	15	<b>(307,157,931)</b>	(291,323,607)
其他支出	Other expenses	18	<b>(230,942,698)</b>	(221,512,142)
			<b>\$(2,041,349)</b>	\$(13,673,101)
轉自／(往)：	Transfer from/(to):			
– 與下列項目的相關費用 配對的資本資助金	– Capital subvention fund to match with the related costs of			
– 處置固定資產 虧損／(收益)	– Loss/(gain) on disposal of fixed assets	11(a)	<b>85,637</b>	(181,278)
– 年內折舊費用	– Depreciation charge for the year	11(a)	<b>25,100,089</b>	21,873,662
– 關於年內購置固定資產 與資本資助的差異的 資本資助金	– Capital subvention fund in relation to the difference between fixed assets purchased and capital subvention for the year	11(a)	<b>(1,898,415)</b>	(36,931)
<b>轉往收入儲備的淨盈餘</b>	<b>Net surplus transfer to revenue reserve</b>	11(b)	<b>\$21,245,962</b>	\$7,982,352

第130至第172頁的附註屬本賬目的一部份。

The notes on pages 130 to 172 form part of these accounts.

# 綜合儲備變動表

## Consolidated Statement of Changes in Reserves

截至2013年3月31日止年度 for the year ended 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

	附註 Note	歸屬於生產力局 Attributable to the Council				非控股 股東權益 Non- controlling interests	儲備總額 Total reserves
		資本資助金 Capital subvention fund	收入資助儲備 Revenue reserve	換算儲備 Exchange reserve	總額 Total		
於2011年4月1日的結餘	<b>Balance at 1 April 2011</b>	\$232,416,514	\$37,216,963	\$2,181,684	\$271,815,161	\$3,093,714	\$274,908,875
本年度盈餘／(虧損)	Surplus/(deficit) for the year	-	9,697,117	-	9,697,117	(603,030)	9,094,087
其他全面收益	Other comprehensive income	-	-	609,250	609,250	23,720	632,970
年內全面收益	Total comprehensive income	-	9,697,117	609,250	10,306,367	(579,310)	9,727,057
資本資助金淨變動	Net movement in capital subvention fund	11(a)	(501,462)	-	(501,462)	-	(501,462)
於2012年3月31日的結餘	<b>Balance at 31 March 2012</b>	\$231,915,052	\$46,914,080	\$2,790,934	\$281,620,066	\$2,514,404	\$284,134,470

	附註 Note	歸屬於生產力局 Attributable to the Council				非控股 股東權益 Non- controlling interests	儲備總額 Total reserves
		資本資助金 Capital subvention fund	收入資助儲備 Revenue reserve	換算儲備 Exchange reserve	總額 Total		
於2012年4月1日的結餘	<b>Balance at 1 April 2012</b>	\$231,915,052	\$46,914,080	\$2,790,934	\$281,620,066	\$2,514,404	\$284,134,470
本年度盈餘／(虧損)	Surplus/(deficit) for the year	-	21,452,028	-	21,452,028	(925,200)	20,526,828
其他全面收益	Other comprehensive income	-	-	(108,209)	(108,209)	7,982	(100,227)
年內全面收益	Total comprehensive income	-	21,452,028	(108,209)	21,343,819	(917,218)	20,426,601
資本資助金淨變動	Net movement in capital subvention fund	11(a)	(611,021)	-	(611,021)	-	(611,021)
於2013年3月31日的結餘	<b>Balance at 31 March 2013</b>	\$231,304,031	\$68,366,108	\$2,682,725	\$302,352,864	\$1,597,186	\$303,950,050

第130至第172頁的附註屬本賬目的一部份。

The notes on pages 130 to 172 form part of these accounts.



# 綜合現金流量表 Consolidated Cash Flow Statement

截至2013年3月31日止年度 for the year ended 31 March 2013  
(以港幣為單位 Expressed in Hong Kong dollars)

	附註 Note	2013	2012	
<b>營運活動</b>	<b>Operating activities</b>			
營運現金流入淨額	Net cash inflow from operations	20	\$32,417,306	\$9,082,505
已收退還香港利得稅	Hong Kong Profits Tax recovered		-	22,203
已付中國企業所得稅	PRC Corporate Income Tax paid		(282,240)	(136,097)
<b>營運活動的現金流入淨額</b>	<b>Net cash inflow from operating activities</b>		<b>\$32,135,066</b>	\$8,968,611
<b>投資活動</b>	<b>Investing activities</b>			
已收利息	Interest received		\$1,288,477	\$1,276,917
新增三個月以上定期存款	Increase in fixed deposits with maturity over 3 months at acquisition		(157,251,643)	(76,467,560)
三個月以上定期存款到期 所得款項	Proceeds from matured fixed deposits with maturity over 3 months at acquisition		140,179,749	75,441,803
處置固定資產所得款項	Proceeds from disposal of fixed assets		21,215	349,024
支付購入固定資產款項	Payment for the purchase of fixed assets		(34,429,326)	(23,900,433)
<b>投資活動的現金流出淨額</b>	<b>Net cash outflow from investing activities</b>		<b>\$(50,191,528)</b>	\$(23,300,249)
<b>融資活動</b>	<b>Financing activities</b>			
用作購入固定資產的 政府資助	Government subvention for the purchase of fixed assets		\$17,010,000	\$16,337,000
資源分配計劃所得款項	Proceeds from Resource Allocation Exercise ("RAE")		-	4,816,991
<b>融資所得的現金流入淨額</b>	<b>Net cash inflow from financing activities</b>		<b>\$17,010,000</b>	\$21,153,991
<b>現金及現金等價物 (減少)/增加</b>	<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>\$(1,046,462)</b>	\$6,822,353
<b>於4月1日的現金及 現金等價物</b>	<b>Cash and cash equivalents at 1 April</b>		<b>145,958,731</b>	137,939,122
<b>匯率變動的影響</b>	<b>Effect of foreign exchange rate changes</b>		<b>483,073</b>	1,197,256
<b>於3月31日的現金及 現金等價物</b>	<b>Cash and cash equivalents at 31 March</b>	8	<b>\$145,395,342</b>	\$145,958,731

第130至第172頁的附註屬本賬目的一部份。

The notes on pages 130 to 172 form part of these accounts.

## 1 香港生產力促進局的狀況

香港生產力促進局（「生產力局」）是一家政府資助機構，於1967年根據《香港生產力促進局條例》成立。生產力局的註冊辦事處和主要經營地點為香港九龍達之路78號生產力大樓。

生產力局及其附屬公司（統稱「集團」）的主要業務是致力鼓勵本港工商界採用更有效的營運方式，以提高香港的生產力。

## 2 主要會計政策

### (a) 遵例聲明

本賬目是按照香港會計師公會頒佈的所有適用的《香港財務報告準則》（此統稱包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋）及香港公認會計原則的規定編製。以下是集團採用的主要會計政策概要。

香港會計師公會頒佈了若干新訂和經修訂的《香港財務報告準則》。這些準則在集團及生產力局的當前會計期間首次生效或可供提早採納。首次應用此等適用於集團及生產力局之新訂和經修訂的準則所引致於當期及以往會計期間之任何會計政策變動已於本財務報表內反映，有關資料列載於附註3。

### (b) 賬目編製基準

截至2013年3月31日止年度的綜合賬目涵蓋生產力局和某些附屬公司（參閱附註5）和集團的聯營公司權益。

## 1 Status of the Council

The Council is a subvented body corporate established in 1967 under the Hong Kong Productivity Council Ordinance. Its registered office and principal place of operations is HKPC Building, 78 Tat Chee Avenue, Kowloon, Hong Kong.

The principal activities of the Council and its subsidiaries (together referred to as the "Group") are to promote increased productivity, and the use of more efficient methods throughout Hong Kong's business sectors.

## 2 Significant accounting policies

### (a) Statement of compliance

These accounts have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Group is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Group and the Council. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Group and the Council for the current and prior accounting periods reflected in these accounts.

### (b) Basis of preparation of the accounts

The consolidated accounts for the year ended 31 March 2013, comprise the Council and certain of its subsidiaries (see note 5) and the Group's interest in an associate.

## 2 主要會計政策 (續)

### (b) 賬目編製基準 (續)

賬目的計算基準為歷史成本會計法。管理層需在編製符合《香港財務報告準則》的賬目時作出對會計政策應用，以及資產、負債、收入和支出的報告數額構成影響的判斷、估計和假設。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理的多項其他因素作出的，其結果構成了管理層在無法依循其他途徑即時得知資產與負債的賬面值時所作出判斷的基礎。實際結果可能有別於估計數額。

管理層會不斷審閱各項估計和相關假設。如果會計估計的修訂只是影響某一期間，其影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則在作出修訂的期間和未來期間確認。

### (c) 附屬公司及非控股股東權益

附屬公司是指受集團控制的公司。當集團有權支配附屬公司的財務及經營政策，並藉此從其活動中取得利益，則該附屬公司被視為受集團控制。現有可行使的潛在性投票權也是釐定控制存在的因素。

於附屬公司的投資由控制開始當日至控制終止當日在綜合賬目中合併計算。集團內部往來的結餘和交易，以及集團內部交易所產生的任何未變現利潤，會在編製綜合賬目時全數抵銷。集團內部交易所引致未變現虧損的抵銷方法與未變現收益相同，但抵銷額只限於沒有證據顯示已出現減值的部份。

## 2 Significant accounting policies (continued)

### (b) Basis of preparation of the accounts (continued)

The measurement basis used in the preparation of the accounts is the historical cost basis. The preparation of accounts in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

### (c) Subsidiaries and non-controlling interests

Subsidiaries are entities controlled by the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity, so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account.

An investment in a subsidiary is consolidated into the consolidated accounts from the date that control commences until the date that control ceases. Intra-group balances and transactions and any unrealised profits arising from intra-group transactions are eliminated in full in preparing the consolidated accounts. Unrealised losses resulting from intra-group transactions are eliminated in the same way as unrealised gains but only to the extent that there is no evidence of impairment.



**2 主要會計政策 (續)****(c) 附屬公司及非控股股東權益 (續)**

非控制性權益是指附屬公司中並非直接或間接由生產力局享有的權益份額，而本集團並沒有與這些權益的持有人訂立任何可導致本集團整體就這些權益而承擔符合金融負債定義的合約義務的額外條款。企業合併時，本集團可選擇按照公允價值或按比例應佔附屬公司可辨認淨資產份額對非控制性權益進行計量。

非控制性權益在綜合資產負債表的儲備項目中列示，並與生產力局應佔的儲備分開列示。集團業績內的非控股股東權益在綜合收支賬目和綜合全面收益表中分為非控股股東權益及生產力局於年內盈利或虧損總額及全面收益總額的賬面應佔金額列示。

集團於附屬公司的權益變動，如不會導致喪失控制權，便會按儲備交易列賬，並在綜合儲備項目中調整控股及非控股權益的數額，以反映相對權益的變動，但不會調整商譽，亦不會確認損益。

當集團喪失於附屬公司的控制權時，按出售有關附屬公司的全部權益列賬，由此產生的收益或虧損在收支賬目中確認。在喪失控制權日期所保留前附屬公司的權益，按公允價值確認，此筆金額在初始確認金融資產時當作公允價值，或(如適用)在初始確認於聯營公司(參閱附註2(d))或合營公司的投資時當作成本。

生產力局資產負債表所示於附屬公司的投資，是按成本減去減值虧損(參閱附註2(g))後入賬。

**2 Significant accounting policies (continued)****(c) Subsidiaries and non-controlling interests (continued)**

Non-controlling interests represent the equity in a subsidiary not attributable directly or indirectly to the Council, and in respect of which the Group has not agreed any additional terms with the holders of those interests which would result in the Group as a whole having a contractual obligation in respect of those interests that meets the definition of a financial liability. For each business combination, the Group can elect to measure any non-controlling interests either at fair value or at their proportionate share of the subsidiary's net identifiable assets.

Non-controlling interests are presented in the consolidated balance sheet within reserves, separately from reserves attributable to the Council. Non-controlling interests in the results of the Group are presented on the face of the consolidated income and expenditure account and the consolidated statement of comprehensive income as an allocation of the total surplus or deficit and total comprehensive income for the year between non-controlling interests and the Council.

Changes in the Group's interests in a subsidiary that do not result in a loss of control are accounted for as reserve transactions, whereby adjustments are made to the amounts of controlling and non-controlling interests within consolidated reserves to reflect the change in relative interests, but no adjustments are made to goodwill and no gain or loss is recognised.

When the Group loses control of a subsidiary, it is accounted for as a disposal of the entire interest in that subsidiary, with a resulting gain or loss being recognised in the income and expenditure account. Any interest retained in that former subsidiary at the date when control is lost is recognised at fair value and this amount is regarded as the fair value on initial recognition of a financial asset or, when appropriate, the cost on initial recognition of an investment in an associate (see note 2(d)) or jointly controlled entity.

In the Council's balance sheet, an investment in a subsidiary is stated at cost less impairment losses (see note 2(g)).

## 2 主要會計政策 (續)

### (d) 聯營公司

聯營公司是指集團或生產力局對其有重大影響，但沒有控制或共同控制其管理層的實體；重大影響包括參與其財務和經營決策。

於聯營公司的投資是按權益法記入綜合賬目。按照權益法，有關投資以成本初始入賬，並就集團於收購日所佔被投資公司可辨別資產淨值的公允價值超過投資成本的數額（如有）作出調整，然後就集團所佔聯營公司資產淨值的收購後變動以及與這些投資有關的任何減值虧損作出調整（參閱附註2(g)）。於收購日超過成本的任何數額、集團年內所佔聯營公司的收購後稅後業績和任何減值虧損在綜合收支賬目中確認，而集團所佔聯營公司的收購後稅後其他全面收益項目則在綜合全面收益表中確認。

當集團對聯營公司承擔的虧損額超過其所佔權益時，集團所佔權益便會減少至零，並且不再確認額外虧損；但如集團須履行法定或推定義務，或代被投資公司作出付款則除外。就此而言，集團所佔權益是以按照權益法計算投資的賬面金額，以及實質上構成集團在聯營公司投資淨額一部份的長期權益為準。

集團與聯營公司之間交易所產生的未變現損益，均按集團於被投資公司所佔的權益比率抵銷；但如有未變現虧損證明已轉讓資產出現減值，則會即時在收支賬目中確認。

## 2 Significant accounting policies (continued)

### (d) Associates

An associate is an entity in which the Group or the Council has significant influence, but not control or joint control, over its management, including participation in the financial and operating policy decisions.

An investment in an associate is accounted for in the consolidated accounts under the equity method. Under the equity method, the investment is initially recorded at cost, adjusted for any excess of the Group's share of the acquisition-date fair values of the investee's identifiable net assets over the cost of the investment (if any). Thereafter, the investment is adjusted for the post-acquisition change in the Group's share of the associate's net assets and any impairment loss relating to the investment (see note 2(g)). Any acquisition-date excess over cost, the Group's share of the post-acquisition, post-tax results of the associate and any impairment losses for the year are recognised in the consolidated income and expenditure account, whereas the Group's share of the post-acquisition post-tax items of the associate's other comprehensive income is recognised in the consolidated statement of comprehensive income.

When the Group's share of losses exceeds its interest in the associate, the Group's interest is reduced to nil and recognition of further losses is discontinued except to the extent that the Group has incurred legal and constructive obligations or made payments on behalf of the investee. For this purpose, the Group's interest is the carrying amount of the investment under the equity method together with the Group's long-term interests that in substance form part of the Group's net investment in the associate.

Unrealised profits and losses resulting from transactions between the Group and its associates are eliminated to the extent of the Group's interest in the investee, except where unrealised losses provide evidence of an impairment of the asset transferred, in which case they are recognised immediately in the income and expenditure account.

**2 主要會計政策 (續)****(d) 聯營公司 (續)**

當集團不再對聯營公司有重大影響時，按出售有關被投資公司的全部權益列賬，由此產生的收益或虧損在收支賬目中確認。在喪失重大影響力日期所保留有關前被投資公司的權益，按公允價值確認，此筆金額在初始確認金融資產時當作公允價值。

生產力局資產負債表所示於聯營公司的投資，是按成本減去減值虧損（參閱附註2(g)）後入賬。

**(e) 固定資產**

固定資產以成本減去累計折舊和減值虧損（見附註2(g)）。

固定資產的折舊是將固定資產的成本減其估計剩餘價值（如有），在估計可用年限內以直線法計算：

香港生產力促進局大樓 （「生產力大樓」）	50年	Hong Kong Productivity Council Building ("HKPC Building")	50 years
租賃樓宇改善工程		Leasehold improvements	
— 辦公室	10年	– Office	10 years
— 非辦公室	3年	– Non-office	3 years
傢具及設備	3至10年	Furniture and equipment	3 to 10 years

生產力局會每年審閱固定資產的可用年限和殘值（如有）。

報廢或處置固定資產所產生的收益或虧損是以處置所得款項淨額與該資產的賬面金額之間的差額所釐定，並於報廢或處置日在收支賬目中確認。

**2 Significant accounting policies (continued)****(d) Associates (continued)**

When the Group ceases to have significant influence over an associate, it is accounted for as a disposal of the entire interest in that investee, with a resulting gain or loss being recognised in the income and expenditure account. Any interest retained in that former investee at the date when significant influence is lost is recognised at fair value and this amount is regarded as the fair value on initial recognition of a financial asset.

In the Council's balance sheet, an investment in an associate is stated at cost less impairment losses (see note 2(g)).

**(e) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation and impairment losses (see note 2(g)).

Depreciation is calculated to write off the cost of items of fixed assets, less their estimated residual value, if any, using the straight-line method over their estimated useful lives as follows:

Both the useful life of an asset and its residual value, if any, are reviewed annually.

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the income and expenditure account on the date of retirement or disposal.



## 2 主要會計政策 (續)

### (f) 租賃資產

租賃安排指集團於一宗交易或一系列相關交易，被賦予權利可於同意的期間內透過付款或支付一系列款項而使用資產。釐定一項安排是租賃與否乃基於該安排之本質而不基於該安排之法律形式。

#### (i) 集團租賃資產的分類

對於集團以租賃持有的資產，如果租賃使所有權的絕大部份風險和回報轉移至集團，有關的資產便會劃歸為以融資租賃持有；如果租賃不會使所有權的絕大部份風險和回報轉移至集團，則劃歸為經營租賃；但下列情況除外：

- 以經營租賃持作自用，但無法在租賃開始時將其公允價值與建於其上的建築物的公允價值分開計量的土地是按以融資租賃持有方式入賬；但清楚地以經營租賃持有的建築物除外。就此而言，租賃的開始時間是指集團首次訂立租賃時，或自前承租人接收建築物時。

#### (ii) 經營租賃費用

如果集團是以經營租賃獲得其他資產的使用權，則根據租賃作出的付款會在租賃期所涵蓋的會計期間內，以等額在收支賬目中列支；但如有其他基準能更清楚地反映租賃資產所產生的收益模式則除外。租賃所涉及的激勵措施均在收支賬目中確認為租賃淨付款總額的組成部份。或有租金在其產生的會計期間內在收支賬目中列支。

以經營租賃持有土地的收購成本是按直線法在租賃期內攤銷。

## 2 Significant accounting policies (continued)

### (f) Leased assets

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Group determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

#### (i) Classification of assets leased to the Group

Assets that are held by the Group under leases which transfer to the Group substantially all the risks and rewards of ownership are classified as being held under finance leases. Leases which do not transfer substantially all the risks and rewards of ownership to the Group are classified as operating leases, with the following exception:

- Land held for own use under an operating lease, the fair value of which cannot be measured separately from the fair value of a building situated thereon at the inception of the lease, is accounted for as being held under a finance lease, unless the building is also clearly held under an operating lease. For these purposes, the inception of the lease is the time that the lease was first entered into by the Group, or taken over from the previous lessee.

#### (ii) Operating lease charges

Where the Group has the use of assets held under operating leases, payments made under the leases are charged to the income and expenditure account in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in the income and expenditure account as an integral part of the aggregate net lease payments made. Contingent rentals are charged to the income and expenditure account in the accounting period in which they are incurred.

The cost of acquiring land held under an operating lease is amortised on a straight-line basis over the period of the lease term.

**2 主要會計政策 (續)****(g) 資產減值****(i) 權益證券投資和其他應收款項的減值**

本集團在每報告期末日審閱已按成本入賬的權益證券投資和其他應收款項，以確定是否有客觀的減值證據。客觀的減值證據包括集團注意到有關以下一宗或多宗損失事件的可觀察數據：

- 債務人出現重大的財務困難；
- 違反合約，如拖欠利息或本金付款；
- 債務人很可能面臨破產或其他財務重組；
- 技術、市場、經濟或法律環境出現對債務人構成負面影響的重大變動；以及
- 於權益工具投資的公允價值顯著或長期跌至低於成本。

如有任何這類證據存在，便會釐定減值虧損並按以下方式確認：

- 就附屬公司及聯營公司的投資（包括按權益法確認的投資（參閱附註2(d)）而言，計量減值虧損的辦法是按附註2(g)(ii)將該投資的可收回數額與其賬面金額作一比較。如果按附註2(g)(ii)用以釐定可收回數額的估計數額出現了正面的變化，有關的減值虧損便會轉回。

**2 Significant accounting policies (continued)****(g) Impairment of assets****(i) Impairment of investments in equity securities and other receivables**

Investments in equity securities and other current receivables that are stated at cost or amortised cost are reviewed at the end of each reporting period to determine whether there is objective evidence of impairment. Objective evidence of impairment includes observable data that comes to the attention of the Group about one or more of the following loss events:

- significant financial difficulty of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the debtor will enter bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; and
- a significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.

If any such evidence exists, any impairment loss is determined and recognised as follows:

- For investments in subsidiaries and an associate (including those recognised using the equity method (see note 2(d))), the impairment loss is measured by comparing the recoverable amount of the investment with its carrying amount in accordance with note 2(g)(ii). The impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount in accordance with note 2(g)(ii).

**2 主要會計政策 (續)****(g) 資產減值 (續)****(i) 權益證券投資和其他應收款項的減值 (續)**

- 就攤銷成本列賬的應收賬款和其他流動應收款而言，如折現影響重大，減值虧損是以資產的賬面金額與以其初始實際利率（即在初始確認有關資產時計算的實際利率）折現的預計未來現金流量現值之間的差額計量。如金融資產具備類似的風險特徵，例如類似的逾期情況及並未個別地被評估為減值，則有關的評估會同時進行。共同評估減值的金融資產的未來現金流量是根據與該共同組別具有類似信貸風險特徵的資產的過往虧損情況計算。

如果減值虧損在其後的期間減少，而且客觀上與減值虧損確認後發生的事件有關，則應通過收支賬目轉回減值虧損。減值虧損的轉回不應使資產的賬面金額超過其在以往年度沒有確認任何減值虧損的情況下而確定的金額。

除因已計入應收賬款的交易性款項而確認的減值虧損外（該應收賬款的可收回性被視為可疑，但並非完全沒有可能收回），其他減值虧損會直接沖銷相應的資產。在這種情況下，呆賬的減值虧損會採用準備賬來記錄。集團認為收回的可能性極低時，被視為不可收回的金額便會直接沖銷交易性款項，與該債務有關而在準備賬內記錄的相關數額也會轉回。其後收回早前計入準備賬的數額和其後收回早前直接沖銷的數額均在收支賬目內確認。

**2 Significant accounting policies (continued)****(g) Impairment of assets (continued)****(i) Impairment of investments in equity securities and other receivables (continued)**

- For trade and other current receivables carried at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition of these assets), where the effect of discounting is material. This assessment is made collectively where financial assets share similar risk characteristics, such as similar past due status, and have not been individually assessed as impaired. Future cash flows for financial assets which are assessed for impairment collectively are based on historical loss experience for assets with credit risk characteristics similar to the collective group.

If in a subsequent period the amount of an impairment loss decreases and the decrease can be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss is reversed through the income and expenditure account. A reversal of an impairment loss shall not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

Impairment losses are written off against the corresponding assets directly, except for impairment losses recognised in respect of accounts receivable, whose recovery is considered doubtful but not remote. In this case, the impairment losses for doubtful debts are recorded using an allowance account. When the Group is satisfied that recovery is remote, the amount considered irrecoverable is written off against accounts receivable directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged in the allowance account and subsequent recoveries of amounts previously written off directly are recognised in the income and expenditure account.



**2 主要會計政策 (續)****(g) 資產減值 (續)****(ii) 其他資產的減值**

集團在每個報告期末日審閱內部和外來的信息，以確定固定資產是否出現減值跡象，或是以往確認的減值虧損已經不再存在或可能已經減少。

如果出現任何這類跡象，便會估計資產的可收回金額。

## — 計算可收回金額

資產的可收回金額是其淨銷售價與使用價值兩者中的較高者。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間價值和資產特定風險的評估的稅前折現率，折現至其現值。如果資產所產生的現金流入基本上並非獨立於其他資產所產生的現金流入，則以能產生獨立現金流入的最小資產類別（即現金產出單元）來確定可收回金額。

## — 確認減值虧損

當資產或所屬現金產出單元的賬面金額高於其可收回金額時，減值虧損便會在收支賬目中確認。分配現金產出單元所確認的減值虧損時，是按比例減少該單元（或該組單元）內資產的賬面金額；但資產的賬面值不得減少至低於其個別公允價值減去出售成本後所得的金額或其使用價值（如能確定）。

**2 Significant accounting policies (continued)****(g) 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 fixed assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated.

## — Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs to sell and value-in-use. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

## — Recognition of impairment losses

An impairment loss is recognised in the income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs to sell, or value-in-use, if determinable.

**2 主要會計政策 (續)****(g) 資產減值 (續)****(ii) 其他資產的減值 (續)**

## — 轉回減值虧損

如果用以釐定可收回數額的估計數額出現正面的變化，有關的減值虧損便會轉回。

所轉回的減值虧損以在以往年度沒有確認任何減值虧損而應已釐定的資產賬面金額為限。所轉回的減值虧損在確認轉回的年度內計入收支賬目中。

**(h) 服務合同**

服務合同是通過與客戶商議而訂立合同為客戶提供服務，而客戶將指明項目的主要組成成分。合同收入的會計政策在附註2(p)(ii)中列明。當服務合同的結果能夠可靠估計，合同成本根據報告期末日合同的完工百分比法確認。當合同成本很可能超過合同收入，預期損失立即確認為支出。當服務合同的成果不能可靠估計，則將已經發生的合同成本在當期確認為支出。

進行中的服務合同將在報告期末日以已發生的成本淨額加已確認盈餘減已確認損失和進度賬單確認，並在資產負債表以「遞延收入」作為負債（如適用）列示。客戶未支付的進度賬單包括在「應收賬款、預付款項及按金」。在服務提供之前的已收金額以「應付賬款及應計費用」下的「遞延收入」列示。

**2 Significant accounting policies (continued)****(g) Impairment of assets (continued)****(ii) Impairment of other assets (continued)**

## — Reversals of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure account in the year in which the reversals are recognised.

**(h) Service contracts**

Service contracts are contracts specially negotiated with a customer for the provision of services, where the customer is able to specify the major elements of the project. The accounting policy for contract revenue is set out in note 2(p)(ii). When the outcome of a service contract can be estimated reliably, contract costs are recognised as an expenditure by reference to the stage of completion of the contract at the end of the reporting period. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expenditure immediately. When the outcome of a service contract cannot be estimated reliably, contract costs are recognised as an expenditure in the period in which they are incurred.

Service contracts in progress at the end of the reporting period are recorded at the net amount of costs incurred plus recognised surplus less recognised losses and progress billings, and are presented in the balance sheet as the "Deferred income" (as a liability), as applicable. Progress billings not yet paid by the customer are included under "Accounts receivable, prepayments and deposits". Amounts received before the related work is performed and presented as "Deferred income" under "Accounts payable and accruals".

**2 主要會計政策 (續)****(i) 消耗品**

消耗品包括工具，並以成本列賬。

當消耗品耗用時，其賬面金額會於消耗的年度內確認為支出。

**(j) 應收賬款**

應收賬款按公允價值初始確認，其後按實際利率法計算的攤銷成本減去對呆賬減值的準備後所得數額入賬（參閱附註2(g)）；但如應收賬款為予關聯方的免息及無還款條款借款或折現影響並不重大則除外。在此情況下，應收款項會按成本減去呆賬減值虧損後所得數額入賬。

**(k) 應付賬款及應計款項**

應付賬款及應計款項按公允價值初始確認，其後按攤銷成本入賬；但如折現影響並不重大，則按成本入賬。

**(l) 現金及現金等價物**

現金及現金等價物包括銀行存款及現金、存放於銀行及其他財務機構的活期存款，以及短期和高流動性的投資。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

**(m) 僱員福利****(i) 短期僱員福利及界定供款退休計劃的供款**

薪金、年度獎金、有薪年假、界定供款退休計劃的供款及非金錢福利成本在僱員提供相關服務的年度內累計。如果延遲付款或結算會造成重大的影響，則這些數額會以現值列賬。

**2 Significant accounting policies (continued)****(i) Consumables**

Consumables comprise tools and are stated at cost.

When consumables are consumed, the carrying amount of those consumables is recognised as an expenditure in the period in which the consumption occurs.

**(j) Receivables**

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts (see note 2(g)), except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

**(k) Accounts payable and accruals**

Accounts payable and accruals are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

**(l) Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

**(m) Employee benefits****(i) Short term employee benefits and contributions to defined contribution retirement plans**

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.



**2 主要會計政策 (續)****(m) 僱員福利 (續)****(ii) 辭退福利**

辭退福利只會在集團有正式的具體辭退計劃並且沒有撤回該計劃的現實可能性時，以表明集團決意終止僱用或因僱員自願接受精減而提供辭退福利時確認。

**(n) 所得稅**

本年度所得稅包括當期所得稅和遞延所得稅資產與負債的變動。當期所得稅和遞延所得稅資產與負債的變動均在收支賬目中確認，但直接在其他全面收益或儲備中確認的相關項目，則在其他全面收益或儲備中分別確認。

當期所得稅是按本年度應稅所得，根據已執行或在報告期末日實質上已執行的稅率計算的預期應付稅項，加上以往年度應付稅項的任何調整。

遞延所得稅資產與負債分別由可抵扣和應稅暫時差異產生。暫時差異是指資產與負債在財務報表上的賬面金額跟這些資產與負債的計稅基礎的差異。遞延所得稅資產也可以由未利用可抵扣虧損和未利用稅款抵減產生。除了初始確認資產與負債所產生的差異外，所有遞延所得稅負債和遞延所得稅資產（只限於很可能獲得能利用該遞延所得稅資產來抵扣的未來應稅利潤）都會確認。

已確認遞延所得稅額是按照資產與負債賬面金額的預期實現或結算方式，根據已執行或在報告期末日實質上已執行的稅率計量。遞延所得稅資產與負債均不折現計算。

**2 Significant accounting policies (continued)****(m) Employee benefits (continued)****(ii) Termination benefits**

Termination benefits are recognised when, and only when, the Group demonstrably commits itself to terminate employment or to provide benefits as a result of voluntary redundancy by having a detailed formal plan which is without realistic possibility of withdrawal.

**(n) Income tax**

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in the income and expenditure account except to the extent that they relate to items recognised in other comprehensive income or directly in reserve, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in reserve, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

## 2 主要會計政策 (續)

### (o) 準備及或有負債

如果集團或生產力局須就已發生的事件承擔法律或推定義務，因而預期會導致含有經濟效益的資源外流，在可以作出可靠的估計時，集團或生產力局便會就該時間或數額不定的負債計提準備。如果貨幣時間值重大，則按預計所需支出的現值計提準備。

如果含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該義務披露為或有負債，但資源外流的可能性極低則除外。如果集團的義務須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但資源外流的可能性極低則除外。

### (p) 收入確認

如果經濟利益很可能會流入集團，而收入和支出（如適用）又能夠可靠地計量時，下列各項收入便會在收支賬目中確認：

#### (i) 政府資助

政府資助包括經常活動的收入資助，以及購入固定資產的資本資助。

當可以合理地確定集團履行收入資助的附帶條件並會收到資助時，便會在收支賬目內將收入資助確認為收入。收入資助如用以償付集團營運支出，則會有系統地在支出產生的同一會計年度列作收入，在收支賬目內確認。

資本資助如用以償付集團購買資產的成本，則會首先在資本資助金確認，之後按照資產可用年限通過收支賬目以減少折舊費用的方法確認。

## 2 Significant accounting policies (continued)

### (o) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Group or the Council has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

### (p) Income recognition

Income is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Group and the income and expenditure, if applicable, can be measured reliably, income is recognised in the income and expenditure account as follows:

#### (i) Government subventions

Government subventions consist of revenue subventions for recurrent activities and capital subventions for fixed asset purchases.

Revenue subventions are recognised as income in the income and expenditure account when there is reasonable assurance that the Group will comply with the conditions attaching with them and that the subvention will be received. Revenue subventions that compensate the Group for expenditure incurred are recognised as income in the income and expenditure account on a systematic basis in the same periods in which the expenditure are incurred.

Capital subventions that compensate the Group for the cost of an asset are initially recognised in capital subvention fund and consequently recognised in income and expenditure account over the useful life of the asset by way of reduced depreciation expense.

**2 主要會計政策 (續)****(p) 收入確認 (續)****(i) 政府資助 (續)**

財政年度內有關經常活動及購入固定資產的未動用政府資助將由生產力局保留作儲備；儲備上限(附註11(e))由生產力局與政府協定。超出上限的數額將於下一個財政年度退還予政府。

**(ii) 合同收入**

當服務合同的結果可以可靠估計，固定價格合同的收入以完工百分比法確認，合同的完工進度根據累計實際發生的合同成本佔合同預計總成本的比例確定。

當服務合同的結果不能可靠估計，如果已經發生的合同成本預計能夠收回，合同收入只按照已經發生的合同成本確認。

**(iii) 提供服務的收入**

提供服務的收入於提供相關服務時入賬。

**(iv) 經營租賃的租金收入**

經營租賃的應收租金收入在租賃期所涵蓋的期間內均等地在收支賬目中確認；但如另有一種方法更能代表從使用租賃資產所得的利益模式則除外。經營租賃所涉及的激勵措施均在收支賬目中確認為應收租賃淨付款總額的組成部份。

**(v) 利息收入**

利息收入按實際利息法累計確認。

**2 Significant accounting policies (continued)****(p) Income recognition (continued)****(i) Government subventions (continued)**

Unspent subventions for recurrent activities and fixed assets purchases arising in the financial year will be retained by the Council as reserves up to a limit as agreed with the Government of the Hong Kong Special Administrative Region ("the Government") (see note 11(e)). Amount in excess of the limit will be returned to the Government in the following financial year.

**(ii) Contract revenue**

When the outcome of a service contract can be estimated reliably, revenue from a fixed price contract is recognised using the percentage of completion method, measured by reference to the percentage of contract costs incurred to date to estimated total contract costs for the contract.

When the outcome of a service contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that it is probable will be recoverable.

**(iii) Income from provision of services**

Income from provision of services is recognised when the related services are rendered.

**(iv) Rental income from operating leases**

Rental income receivable under operating leases is recognised in the income and expenditure account in equal instalments over the periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the use of the leased asset. Lease incentives granted are recognised in the income and expenditure account as an integral part of the aggregate net lease payments receivable.

**(v) Interest income**

Interest income is recognised as it accrues using the effective interest method.



**2 主要會計政策 (續)****(q) 外幣換算**

年內的外幣交易按交易日的外幣匯率換算。以外幣為單位的貨幣資產與負債則按報告期末日的外幣匯率換算。匯兌盈虧在收支賬目內確認。

以歷史成本計量的外幣非貨幣資產與負債是按交易日的外幣匯率換算。

香港境外經營的業績按與交易日的外幣匯率相若的匯率換算為港幣。資產負債表項目則按報告期末日的外幣匯率換算為港幣。所產生的匯兌差額直接確認在其他全面收益及分開累計於換算儲備中。

處置香港境外經營時，已在權益中確認並與該香港境外經營有關的累計匯兌差額會包括在計算處置項目的收支賬目內。

**(r) 有關連人士**

**(a)** 如屬以下人士，即該人士或該人士的近親是集團的關聯方：

- (i) 控制或共同控制集團；
- (ii) 對集團有重大影響力；或
- (iii) 是集團或集團母公司的關鍵管理人員。

**(b)** 如符合下列任何條件，即企業實體是集團的關聯方：

- (i) 該實體與集團隸屬同一集團（即各母公司、附屬公司和同系附屬公司彼此間有關聯）。

**2 Significant accounting policies (continued)****(q) Translation of foreign currencies**

Foreign currency transactions during the year are translated at the foreign exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the end of the reporting period. Exchange gains and losses are recognised in the income and expenditure account.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates.

The results of operations outside Hong Kong are translated into Hong Kong dollars at the exchange rates approximating the foreign exchange rates ruling at the dates of the transactions. Balance sheet items are translated into Hong Kong dollars at the closing foreign exchange rates at the end of the reporting period. The resulting exchange differences are recognised in other comprehensive income and accumulated separately in the exchange reserve.

On disposal of an enterprise outside Hong Kong, the cumulative amount of the exchange differences recognised in reserve which relate to that enterprise is reclassified from reserve to the income and expenditure account when the profit or loss on disposal is recognised.

**(r) 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 over 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).

**2 主要會計政策 (續)****(r) 有關連人士 (續)**

(b) 如符合下列任何條件，即企業實體是集團的關聯方：(續)

- (ii) 一家實體是另一實體的聯營公司或合營企業 (或另一實體所屬集團旗下成員公司的聯營公司或合營企業)。
- (iii) 兩家實體是同一第三方的合營企業。
- (iv) 一家實體是第三方實體的合營企業，而另一實體是第三方實體的聯營公司。
- (v) 該實體是為集團或作為集團關聯方的任何實體的僱員福利而設的離職後福利計劃。
- (vi) 該實體受到上述第(a)項內所認定人士控制或共同控制。
- (vii) 上述第(a)(i)項內所認定人士對該實體有重大影響力或是該實體 (或該實體母公司) 的關鍵管理人員。

一名個人的近親是指與有關實體交易並可能影響該個人或受該個人影響的家庭成員。

**3 會計政策的修訂**

香港會計師公會頒佈了數項《香港財務報告準則》修訂，這些準則在集團及生產力局的本會計期內首次生效。這些修訂並不適用於本集團的綜合賬目。

集團並無採用任何在當前會計期間尚未生效的新準則或詮釋。

**2 Significant accounting policies (continued)****(r) Related parties (continued)**

(b) An entity is related to the Group if any of the following conditions applies: (continued)

- (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).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

**3 Changes in accounting policies**

The HKICPA has issued several amendments to HKFRSs that are first effective for the current accounting period of the Group and the Council. Of these, none of the developments is relevant to the Group's consolidated accounts.

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

## 4 固定資產

## (a) 集團

## 4 Fixed assets

## (a) The Group

		持作自用的 生產力大樓 HKPC Building held for own use	租賃樓宇 改善工程 Leasehold improvements	傢具及設備 Furniture and equipment	總額 Total
<b>原值：</b>	<b>Cost:</b>				
於2012年4月1日	At 1 April 2012	\$267,784,136	\$30,695,598	\$140,300,405	\$438,780,139
換算儲備	Exchange adjustments	-	-	20,061	20,061
添置	Additions	-	2,280,157	13,686,912	15,967,069
處置	Disposals	-	-	(10,105,408)	(10,105,408)
從非受控制附屬公司 轉入(附註(d))	Transferred from a non-controlled subsidiary (note (d))	-	331,230	18,669,602	19,000,832
於2013年3月31日	At 31 March 2013	\$267,784,136	\$33,306,985	\$162,571,572	\$463,662,693
<b>累計折舊：</b>	<b>Accumulated depreciation:</b>				
於2012年4月1日	At 1 April 2012	\$116,354,908	\$19,856,456	\$99,983,401	\$236,194,765
換算儲備	Exchange adjustments	-	-	21,046	21,046
年度折舊	Charge for the year	5,355,683	2,436,593	17,521,293	25,313,569
處置撥回	Written back on disposals	-	-	(9,998,556)	(9,998,556)
從非受控制附屬公司 轉入(附註(d))	Transferred from a non-controlled subsidiary (note (d))	-	270,544	13,063,998	13,334,542
於2013年3月31日	At 31 March 2013	\$121,710,591	\$22,563,593	\$120,591,182	\$264,865,366
<b>賬面淨值：</b>	<b>Net book value:</b>				
於2013年3月31日	At 31 March 2013	\$146,073,545	\$10,743,392	\$41,980,390	\$198,797,327



#### 4 固定資產 (續)

##### (a) 集團 (續)

#### 4 Fixed assets (continued)

##### (a) The Group (continued)

		持作自用的 生產力大樓 HKPC Building held for own use	租賃樓宇 改善工程 Leasehold improvements	傢具及設備 Furniture and equipment	總額 Total
<b>原值：</b>	<b>Cost:</b>				
於2011年4月1日	At 1 April 2011	\$267,784,136	\$27,469,671	\$133,845,744	\$429,099,551
換算儲備	Exchange adjustments	–	–	83,702	83,702
添置	Additions	–	3,880,136	12,989,794	16,869,930
處置	Disposals	–	(654,209)	(6,618,835)	(7,273,044)
於2012年3月31日	At 31 March 2012	\$267,784,136	\$30,695,598	\$140,300,405	\$438,780,139
<b>累計折舊：</b>	<b>Accumulated depreciation:</b>				
於2011年4月1日	At 1 April 2011	\$110,999,226	\$18,824,222	\$91,448,122	\$221,271,570
換算儲備	Exchange adjustments	–	–	65,773	65,773
年度折舊	Charge for the year	5,355,682	1,662,602	14,944,436	21,962,720
處置撥回	Written back on disposals	–	(630,368)	(6,474,930)	(7,105,298)
於2012年3月31日	At 31 March 2012	\$116,354,908	\$19,856,456	\$99,983,401	\$236,194,765
<b>賬面淨值：</b>	<b>Net book value:</b>				
於2012年3月31日	At 31 March 2012	\$151,429,228	\$10,839,142	\$40,317,004	\$202,585,374

#### 4 固定資產 (續)

##### (b) 生產力局

#### 4 Fixed assets (continued)

##### (b) The Council

		持作自用的 生產力大樓 HKPC Building held for own use	租賃樓宇 改善工程 Leasehold improvements	傢具及設備 Furniture and equipment	總額 Total
<b>原值：</b>	<b>Cost:</b>				
於2012年4月1日	At 1 April 2012	\$267,784,136	\$30,695,598	\$138,682,322	\$437,162,056
添置	Additions	-	1,899,739	13,590,592	15,490,331
處置	Disposals	-	-	(10,062,448)	(10,062,448)
從非受控制附屬公司 轉入 (附註(d))	Transferred from a non-controlled subsidiary (note (d))	-	331,230	18,669,602	19,000,832
於2013年3月31日	At 31 March 2013	\$267,784,136	\$32,926,567	\$160,880,068	\$461,590,771
<b>累計折舊：</b>	<b>Accumulated depreciation:</b>				
於2012年4月1日	At 1 April 2012	\$116,354,908	\$19,856,456	\$98,885,354	\$235,096,718
年度折舊	Charge for the year	5,355,683	2,353,086	17,391,320	25,100,089
處置撥回	Written back on disposals	-	-	(9,963,735)	(9,963,735)
從非受控制附屬公司 轉入 (附註(d))	Transferred from a non-controlled subsidiary (note (d))	-	270,544	13,063,998	13,334,542
於2013年3月31日	At 31 March 2013	\$121,710,591	\$22,480,086	\$119,376,937	\$263,567,614
<b>賬面淨值：</b>	<b>Net book value:</b>				
於2013年3月31日	At 31 March 2013	\$146,073,545	\$10,446,481	\$41,503,131	\$198,023,157

#### 4 固定資產 (續)

##### (b) 生產力局 (續)

#### 4 Fixed assets (continued)

##### (b) The Council (continued)

		持作自用的 生產力大樓 HKPC Building held for own use	租賃樓宇 改善工程 Leasehold improvements	傢具及設備 Furniture and equipment	總額 Total
<b>原值：</b>	<b>Cost:</b>				
於2011年4月1日	At 1 April 2011	\$267,784,136	\$27,469,671	\$132,137,563	\$427,391,370
添置	Additions	–	3,880,136	12,720,382	16,600,518
處置	Disposals	–	(654,209)	(6,175,623)	(6,829,832)
於2012年3月31日	At 31 March 2012	\$267,784,136	\$30,695,598	\$138,682,322	\$437,162,056
<b>累計折舊：</b>	<b>Accumulated depreciation:</b>				
於2011年4月1日	At 1 April 2011	\$110,999,226	\$18,824,222	\$90,114,211	\$219,937,659
年度折舊	Charge for the year	5,355,682	1,662,602	14,855,378	21,873,662
處置撥回	Written back on disposals	–	(630,368)	(6,084,235)	(6,714,603)
於2012年3月31日	At 31 March 2012	\$116,354,908	\$19,856,456	\$98,885,354	\$235,096,718
<b>賬面淨值：</b>	<b>Net book value:</b>				
於2012年3月31日	At 31 March 2012	\$151,429,228	\$10,839,142	\$39,796,968	\$202,065,338

(c) 持作自用的生產力大樓均位於香港，並以中期租賃形式持有。

(c) The HKPC Building held for own use is situated in Hong Kong and is held under a medium-term lease.

(d) 在2012年11月1日，生產力局的一家非受控制的附屬公司，汽車零部件研究及發展中心有限公司，將其所有固定資產以2012年10月31日的賬面價值轉入生產力局。

(d) On 1 November 2012, Automotive Parts and Accessory Systems R&D Centre Limited, a non-controlled subsidiary of the Council, transferred all its fixed assets to the Council at their book carrying value as at 31 October 2012.



## 5 附屬公司投資

## 5 Investments in subsidiaries

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
非上市股份， 按成本值計算	Unlisted shares, at cost	\$10,000	\$10,000	\$20,020,000	\$20,020,000
減：減值虧損	Less: Impairment loss	-	-	(1,288,000)	(1,288,000)
		\$10,000	\$10,000	\$18,732,000	\$18,732,000

集團及生產力局的附屬公司於2013年3月31日的詳情如下：

Details of the Group's and the Council's subsidiaries as at 31 March 2013 are as follows:

名稱	Name	註冊成立及 營運地點 Place of incorporation and operations	已發行及 繳足資本 Particulars of issued and paid up capital	所有權比率 Proportion of ownership interest			主要業務 Principal activities
				集團實際 權益 Group's effective interest	由 生產力局 持有 Held by the Council	由 附屬公司 持有 Held by subsidiaries	
汽車零部件研究及 發展中心有限公司 <sup>®</sup>	Automotive Parts and Accessory Systems R&D Centre Limited ("APAS Ltd") <sup>®</sup>	香港 Hong Kong	港幣HKD 10,000元	100%	100%	-	無業務 Dormant
生產力科技(控股) 有限公司	HKPC Technology (Holdings) Company Limited	香港 Hong Kong	港幣HKD 10,000元	100%	100%	-	生產力局專利及項目 成果商品化 Commercialisation of patents and project deliverables of HKPC
生產力(控股) 有限公司	Productivity (Holdings) Limited	香港 Hong Kong	港幣HKD 20,000,000元	100%	100%	-	投資控股 Investment holding
生產力(廣州)諮詢 有限公司 <sup>#</sup>	Productivity (Guangzhou) Consulting Co. Ltd. <sup>#</sup>	中國 PRC	港幣HKD 2,400,000元	100%	-	100%	顧問及培訓服務 Consultancy and training services
生產力(東莞)諮詢 有限公司 <sup>#</sup>	Productivity (Dongguan) Consulting Co. Ltd. <sup>#</sup>	中國 PRC	港幣HKD 5,000,000元	100%	-	100%	顧問及培訓服務 Consultancy and training services

## 5 附屬公司投資 (續)

集團及生產力局的附屬公司於2013年3月31日的詳情如下：(續)

## 5 Investments in subsidiaries (continued)

Details of the Group's and the Council's subsidiaries as at 31 March 2013 are as follows: (continued)

名稱	Name	註冊成立及 營運地點 Place of incorporation and operations	已發行及 繳足資本 Particulars of issued and paid up capital	所有權比率 Proportion of ownership interest			主要業務 Principal activities
				集團實際 權益 Group's effective interest	由 生產力局 持有 Held by the Council	由 附屬公司 持有 Held by subsidiaries	
生產力(深圳)諮詢 有限公司 <sup>#</sup>	Productivity (Shenzhen) Consulting Co. Ltd. <sup>#</sup>	中國 PRC	港幣HKD 1,610,000元	100%	-	100%	顧問及培訓服務 Consultancy and training services
深圳深港生產力 基地有限公司 <sup>#</sup>	Shenzhen SZ – HK Productivity Foundation Co. Ltd. <sup>#</sup>	中國 PRC	人民幣RMB 1,540,000	64.94%	-	64.94%	顧問及培訓服務 Consultancy and training services
深圳深港生產力 基地培訓中心 <sup>#</sup>	Shenzhen SZ – HK Productivity Foundation Training Institute <sup>#</sup>	中國 PRC	人民幣RMB 50,000	64.94%	-	100%	培訓服務 Training services
力偉照明科技有限公司	ECO LED Lighting Technology Limited	香港 Hong Kong	港幣HKD 6,122,400元	51%	-	51%	註銷登記中 Under Deregistration

@ 這家附屬公司是為特定目的註冊成立，管理層由政府直接任命，其營運獲政府直接資助。因此，這家附屬公司的經營業績並沒有包括在生產力局的綜合賬目內，因為生產力局對附屬公司的財務及經營政策並無控制權及重大影響。生產力局認為沒有在生產力局的綜合賬目合併計算的附屬公司經營業績並不重大。這家附屬公司並非由畢馬威會計師事務所審核。

@ This subsidiary was incorporated for a specific purpose where its management was directly appointed by the Government and its operation is directly subvented by the Government. Accordingly, this subsidiary's results of operations are not included in the consolidated accounts of the Council as the Council does not have control nor significant influence over the financial and operating policies of the subsidiary. The accumulated surplus of the subsidiary not dealt with in the consolidated accounts of the Council are not considered to be material by the Council. The subsidiary is not audited by KPMG.

根據政府、生產力局和汽車零部件研究及發展中心有限公司簽訂的籌資協議，汽車零部件研究及發展中心有限公司和生產力局於2012年11月1日合併，其所有的業務轉入生產力局中新成立的部門（汽車零部件研究及發展部）。在此籌資協議下，汽車零部件研究及發展部由政府全額資助，並仍繼續執行汽車零部件研究及發展中心有限公司的使命。未使用的創新及科技基金將確認為遞延政府資助。該部門所有的收入（包括資助的利息和商業收入）將退還給創新及科技基金，並不會成為生產力局的儲備。汽車零部件研究及發展中心有限公司的董事會決議汽車零部件研究及發展中心有限公司在完成必要的合併法律程序後將由股東自願清盤。

In accordance with the funding agreement signed by the Government, the Council and APAS Ltd, APAS Ltd had merged with the Council on 1 November 2012 and all its business had been transferred to the Council where it is operated by the Council within a new internal division of the Council ("APAS Division"). Under the funding agreement, APAS Division will be fully funded by the Government and shall continue to discharge the mission of APAS Ltd. Unspent grants from Innovation and Technology Fund ("ITF") will be recognised as deferred government grants and all income of APAS Division (including interest of grants and commercialisation income) will be returned to ITF and not counted in the reserve of the Council. The Board of Directors of APAS Ltd has resolved that, subject to the completion of the necessary legal procedures in relation to the merger, APAS Ltd will be wound up by way of voluntary liquidation by shareholders.

# 附屬公司的財務報表日期為2012年12月31日。

# The subsidiaries have their financial accounting period ended on 31 December 2012.

## 6 聯營公司權益

## 6 Interest in an associate

		集團 The Group	
		2013	2012
應佔淨資產	Share of net assets	\$1,506,230	\$1,465,890

聯營公司於2013年3月31日的詳情如下：

Details of the associate as at 31 March 2013 are as follows:

名稱	Name	註冊成立及 營運地點 Place of incorporation and operations	已發行及 繳足資本 Particulars of issued and paid up capital 人民幣 RMB	由附屬公司持有 的所有權比率 Proportion of ownership interest held by a subsidiary	主要業務 Principal activity
重慶渝港生產力 促進中心有限公司	Chongqing – Hong Kong Productivity Promotion Center Company Limited	中國 The PRC	3,000,000	40%	顧問及培訓服務 Consultancy and training services

該聯營公司並非由畢馬威會計師事務所  
進行審核。

The associate is not audited by KPMG.

聯營公司的財務資料摘要如下：

Summary financial information on the associate:

		資產 Assets	負債 Liabilities	權益 Equity	收入 Revenue	盈餘／(虧損) Profit/(loss)
<b>2013</b>	<b>2013</b>					
100%	100 per cent	\$4,161,715	\$(396,142)	\$3,765,573	\$96,296	\$54,361
集團實際權益	Group's effective interest	1,664,686	(158,456)	1,506,230	38,519	21,744
2012	2012					
100%	100 per cent	\$4,064,449	\$(399,725)	\$3,664,724	\$ –	\$(39,268)
集團實際權益	Group's effective interest	1,625,780	(159,890)	1,465,890	–	(15,707)



## 7 應收賬款、預付款項及按金

## 7 Accounts receivable, prepayments and deposits

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
應收賬款	Accounts receivable	\$19,053,252	\$26,101,659	\$18,524,324	\$25,069,510
預付款項、按金 和其他應收款項	Prepayments, deposits and other receivables	30,247,499	22,001,169	30,238,108	21,331,327
		\$49,300,751	\$48,102,828	\$48,762,432	\$46,400,837
代表：	Representing:				
流動	Current	\$30,838,494	\$41,072,325	\$30,300,175	\$39,370,334
非流動	Non-current	18,462,257	7,030,503	18,462,257	7,030,503
		\$49,300,751	\$48,102,828	\$48,762,432	\$46,400,837

## (a) 應收賬款減值

應收賬款的減值虧損以準備賬記錄。除非集團認為能收回有關數額的可能性極低，在這情況，減值虧損會直接沖銷應收賬款（參閱附註2(g)(ii)）。

下表概述對呆賬的減值虧損的變動：

## (a) Impairment of accounts receivable

Impairment losses in respect of accounts receivable are recorded using an allowance account unless the Group is satisfied that recovery of the amount is remote, in which case the impairment loss is written off against accounts receivable directly (see note 2(g)(ii)).

The movement in the allowance for doubtful debts during the year is as follows:

		集團及生產力局 The Group and the Council	
		2013	2012
於4月1日	At 1 April	\$ -	\$149,170
減值虧損轉回	Impairment loss reversed	-	(10,000)
已註銷的未收回金額	Uncollectible amounts written off	-	(139,170)
於3月31日	At 31 March	\$ -	\$ -

於2013年3月31日和2012年3月31日，集團及生產力局沒有被個別評定為已減值的應收賬款。

At 31 March 2013 and 2012, none of the Group's and the Council's accounts receivable was individually determined to be impaired.

## 7 應收賬款、預付款項及按金 (續) 7 Accounts receivable, prepayments and deposits (continued)

### (b) 並無減值的應收賬款

應收賬款於發票日起計到期。有關集團的信貸政策的進一步詳情載列於附註22(a)。

非個別或共同地被認為已減值的應收賬款的賬齡分析如下：

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
非逾期或減值	Neither past due nor impaired	\$12,515,140	\$16,581,919	\$11,980,344	\$15,946,683
逾期一個月內	Less than 1 month past due	\$4,248,139	\$5,583,340	\$4,248,355	\$5,241,982
逾期一至三個月	1 to 3 months past due	1,474,936	1,993,695	1,475,133	1,993,695
逾期三個月以上	More than 3 months past due	815,037	1,942,705	820,492	1,887,150
		\$6,538,112	\$9,519,740	\$6,543,980	\$9,122,827
		\$19,053,252	\$26,101,659	\$18,524,324	\$25,069,510

未逾期或減值的應收款與多名近期並無拖欠還款記錄的不同類型客戶有關。

逾期末收回但並無減值的應收款與集團許多擁有良好往績記錄的獨立客戶有關。根據以往經驗，由於信貸素質並無重大變動，而且管理層認為該等結餘仍可全數收回，因此管理層相信並無需要就該等結餘計提減值準備。

### (b) Accounts receivable that are not impaired

Accounts receivable is due at the date of billing. Further details on the Group's credit policy are set out in note 22(a).

The ageing analysis of accounts receivable that are neither individually nor collectively considered to be impaired is as follows:

Receivables that were neither past due nor impaired relate to a wide range of customers for whom there was no recent history of default.

Receivables that were past due but not impaired relate to a number of independent customers that have a good track record with the Group. Based on past experience, management believes that no impairment allowance is necessary in respect of these balances as there has not been a significant change in credit quality and the balances are still considered fully recoverable.

## 8 銀行存款及現金

## 8 Cash at bank and in hand

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
三個月后到期的 定期存款	Fixed deposits with maturity over 3 months at acquisition	\$58,267,536	\$41,195,642	\$54,017,536	\$13,450,415
銀行存款	Cash at bank	\$144,944,734	\$145,664,620	\$124,407,412	\$142,295,076
現金	Cash in hand	450,608	294,111	345,578	258,764
		\$145,395,342	\$145,958,731	\$124,752,990	\$142,553,840
資產負債表內銀行 存款和現金總額	Total cash at bank and in hand in the balance sheets	\$203,662,878	\$187,154,373	\$178,770,526	\$156,004,255
三個月后到期的 定期存款	Fixed deposits with maturity over 3 months at acquisition	(58,267,536)	(41,195,642)		
綜合現金流量表內 現金及現金 等價物	Cash and cash equivalents in the consolidated cash flow statement	\$145,395,342	\$145,958,731		

於2013年3月31日，集團及生產力局的銀行存款包括存放在國內銀行的款項分別為17,862,862元（2012年：28,381,618元）及7,278元（2012年：12,666元），這些存款的匯款手續須按照中國政府相關的外匯控制法規進行。

Cash at bank of the Group and the Council as at 31 March 2013 includes \$17,862,862 (2012: \$28,381,618) and \$7,278 (2012: \$12,666) respectively placed with banks in the PRC, the remittance of which is subject to relevant rules and regulations of foreign exchange control promulgated by the PRC government.



## 9 應付賬款及應計費用

## 9 Accounts payable and accruals

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
應付賬款	Trade payables	\$19,486,398	\$21,984,486	\$19,104,987	\$21,984,486
遞延收入	Deferred income	67,103,955	70,799,755	62,661,962	69,080,863
預收賬款	Receipts in advance	9,138,647	10,580,676	7,777,765	5,929,892
年假補償撥備 (附註(a))	Provision for annual leave compensation (note (a))	18,612,137	20,503,668	18,612,137	20,503,668
應計費用及 其他應付款	Accruals and other payables	33,836,692	30,132,516	32,811,527	28,552,824
		<b>\$148,177,829</b>	\$154,001,101	<b>\$140,968,378</b>	\$146,051,733

所有應付賬款及應計費用均預期於一年內清償。

All of the accounts payables and accruals are expected to be settled within one year.

## (a) 年假補償撥備

## (a) Provision for annual leave compensation

		集團和 生產力局 The Group and the Council 2013	集團 The Group 2012	生產力局 The Council 2012
於4月1日	At 1 April	\$20,503,668	\$22,604,441	\$22,579,668
已作出的額外撥備	Additional provision made	289,527	1,554,322	1,554,322
已動用的撥備	Provision utilised	(2,181,058)	(3,655,095)	(3,630,322)
於3月31日	At 31 March	<b>\$18,612,137</b>	\$20,503,668	\$20,503,668

根據香港《僱傭條例》，服務滿一整年的僱員可享有至少七天年假（包括星期日及公眾假期），且該七天年假須為在某一公曆年內的連續日子。如任何僱員離職，均可享有年假補償金，收取所賺取但未使用的年假薪酬的現金款項。年假補償撥備是為僱員在報告期末日未使用年假的餘額而計提。

Under the Hong Kong Employment Ordinance, staff members who have completed a full year of services are entitled to take at least seven days of leave (including Sundays and Public Holidays) consecutively within one calendar year. Any staff member who leaves his or her employment is entitled to annual leave compensation. She/he is entitled to receive in cash the annual leave pay earned but not utilised. Provision is made for the employees' untaken annual leave balances at the end of the reporting period.

## 10 應付非受控制附屬公司款項、應付聯營公司款項及應收／付附屬公司款項

應付非受控制附屬公司款項、應付聯營公司款項及應收／付附屬公司款項均為無抵押、不帶息，並可按要求隨時收回／償還。

## 10 Amount due to a non-controlled subsidiary, amount due to an associate and amounts due from/to subsidiaries

Amount due to a non-controlled subsidiary, amount due to an associate and amounts due from/to subsidiaries are unsecured, non-interest bearing and recoverable/repayable on demand.

## 11 資本資助金及儲備

## 11 Capital subvention fund and reserves

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
資本資助金 (附註(a))	Capital subvention fund (note (a))	<b>\$231,304,031</b>	\$231,915,052	<b>\$231,304,031</b>	\$231,915,052
收入資助儲備 (附註(b))	Revenue reserve (note (b))	<b>68,366,108</b>	46,914,080	<b>68,925,696</b>	47,679,734
		<b>\$299,670,139</b>	\$278,829,132	<b>\$300,229,727</b>	\$279,594,786
換算儲備 (附註(c))	Exchange reserve (note (c))	<b>2,682,725</b>	2,790,934		
		<b>\$302,352,864</b>	\$281,620,066		
非控股股東權益 (附註(d))	Non-controlling interests (note (d))	<b>1,597,186</b>	2,514,404		
		<b>\$303,950,050</b>	\$284,134,470		

## 11 資本資助金及儲備 (續)

## (a) 資本資助金

## 11 Capital subvention fund and reserves (continued)

## (a) Capital subvention fund

		集團及生產力局 The Group and the Council	
		2013	2012
於4月1日	At 1 April	<b>\$231,915,052</b>	\$232,416,514
用作購入固定資產的 政府資助	Government subvention for purchase of fixed assets		
– 已動用款項	– funds spent	<b>\$17,010,000</b>	\$16,337,000
– 資源分配計劃 (參閱附註(ii))	– RAE (note (ii))	–	4,816,991
轉自非受控制的附屬公司	Transfer from a non-controlled subsidiary		
– 資本資助金， 減累計折舊	– capital subvention fund, net of accumulated depreciation	<b>5,666,290</b>	–
轉自/(往) 收支賬目 以配對下列項目的 相關費用	Transfer from/(to) income and expenditure account to match with the related costs of		
– 處置固定資產 (虧損)/收益	– (loss)/gain on disposal of fixed assets	<b>(85,637)</b>	181,278
– 年度折舊費用 (參閱附註4(b))	– depreciation charge for the year (see note 4(b))	<b>(25,100,089)</b>	(21,873,662)
轉自收支賬目關於固定資產 購置與本年資本資助差異	Transfer from income and expenditure account in relation to the difference between fixed assets purchased and capital subvention for the year	<b>1,898,415</b>	36,931
		<b>\$(611,021)</b>	\$(501,462)
於3月31日	At 31 March	<b>\$231,304,031</b>	\$231,915,052



**11 資本資助金及儲備 (續)****(a) 資本資助金 (續)**

註：

(i) 資本資助金是為了記錄購置固定資產、固定資產的折舊費用以及出售固定資產的收益／(虧損)的累積影響而產生。

(ii) 根據政府的資源分配計劃，政府財經事務及庫務局邀請生產力局通過創新科技署申請每年度政府整筆資助外的額外經常資源撥款。於2009年11月，據創新科技署通知，政府已就此向生產力局批出兩項資源分配計劃撥款(合共1,410萬元)，詳情如下：

(a) 990萬元，以供生產力局新設一間電磁兼容測試室之用；及

(b) 420萬元，以供生產力局提升現有可靠性測試服務之用。

於2012年3月31日止年度內，已動用資源分配計劃撥款4,816,991元以購置設備。因為該些項目已於2012年3月完成，本年度並未有新撥款。

**(b) 收入儲備**

收入儲備是為了記錄生產力局及集團的累計盈餘／(虧損)而產生。

**11 Capital subvention fund and reserves (continued)****(a) Capital subvention fund (continued)**

Notes:

(i) This fund was created for recording the cumulative effect of the purchase of fixed assets, depreciation charges of fixed assets and gain/(loss) on disposal of fixed assets.

(ii) Under the Government's RAE, the Financial Services and the Treasury Bureau of the Government invites bids via Innovation and Technology Commission ("ITC") for additional recurrent resources on top of the annual block grant. In November 2009, ITC informed the Council that the Government had granted two bids (in total of \$14,100,000 RAE fund). The details were as follows:

(a) \$9,900,000 for setting up a new electromagnetic compatibility chamber in the Council; and

(b) \$4,200,000 for upgrading the current reliability testing services of the Council.

During the year ended 31 March 2012, an amount of \$4,816,991 in respect of the RAE fund was used for the purchase of equipment. Since the projects have been completed in March 2012 no more fund was granted to the Council in current year.

**(b) Revenue reserve**

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
於4月1日	At 1 April	\$46,914,080	\$37,216,963	\$47,679,734	\$39,697,382
轉自收支賬目	Transfer from income and expenditure account	21,452,028	9,697,117	21,245,962	7,982,352
於3月31日	At 31 March	\$68,366,108	\$46,914,080	\$68,925,696	\$47,679,734

This reserve was created for the purpose of recording the Council's and the Group's accumulated surplus/(deficit).

## 11 資本資助金及儲備 (續)

## (c) 換算儲備

		集團 The Group	
		2013	2012
於4月1日	At 1 April	\$2,790,934	\$2,181,684
換算中國業務賬目的 匯兌差異	Exchange differences on translation of accounts of operations in the PRC	(108,209)	609,250
於3月31日	At 31 March	\$2,682,725	\$2,790,934

換算儲備包括換算香港境外業務賬目而產生的所有匯率差額，並已按照附註2(q)所載的會計政策處理。

## 11 Capital subvention fund and reserves (continued)

## (c) Exchange reserve

The exchange reserve comprises all foreign exchange differences arising from the translation of the accounts of operations outside Hong Kong. The reserve is dealt with in accordance with the accounting policies set out in note 2(q).

## (d) 非控制性權益

		集團 The Group	
		2013	2012
於4月1日	At 1 April	\$2,514,404	\$3,093,714
應佔換算儲備	Share of exchange reserve	7,982	23,720
年度應佔虧損	Share of loss for the year	(925,200)	(603,030)
於3月31日	At 31 March	\$1,597,186	\$2,514,404

## (d) Non-controlling interests

## (e) 每年度政府整筆資助

根據政府與生產力局在2009年6月22日簽訂的《行政安排備忘錄》(「備忘錄」)第8節，生產力局可以將從每年度政府整筆資助中節省所得的金額保留作為儲備。不論在任何時間，該儲備水平均不得高於生產力局於有關財政年度所獲的每年度政府整筆資助額的15%。2012/2013年度的政府整筆資助總額為1.837億元(2011/2012年度：1.78億元)。生產力局已按備忘錄在本年度和以往年度全數動用所獲的政府整筆資助。

## (e) Annual block grant

In accordance with section 8 of the Memorandum of Administrative Arrangement ("MAA") dated 22 June 2009 signed between the Government and the Council, the Council is allowed to keep any savings from its annual block grant as reserves. At any one point in time the level of accumulated savings from the Council's annual block grant shall not exceed 15% of its annual block grant in the current financial year. The total block grant for the year of 2012/2013 was \$183.7 million (2011/2012: \$178.0 million). The annual block grant from the Government in the current and prior years has been fully expended by the Council in accordance with the MAA.

**11 資本資助金及儲備 (續)****(f) 資本管理**

集團所界定的「資本」包括資本資助金及儲備的所有組成部份。集團不會將因與其他集團公司進行交易業務所產生的交易結餘視為資本。

集團管理資本的主要目標是保障集團持續經營的能力以及確保集團能於可見未來支付到期的負債。

集團按照集團的資本管理規定定期審閱及管理集團的資本結構。在本年度及以前年度，生產力局及其任何附屬公司概無受到外來施加的資本規定所規限。

**11 Capital subvention fund and reserves (continued)****(f) Capital management**

The Group defines “capital” as including all components of capital subvention fund and reserves. Trading balances that arise as a result of trading transactions with other group companies are not regarded by the Group as capital.

The Group’s primary objectives when managing capital are to safeguard the Group’s ability to continue as a going concern and to enable the Group to meet its liabilities as they fall due for the foreseeable future.

The Group’s capital structure is regularly reviewed and managed with due regard to the capital management practices of the Group. Neither the Council nor its subsidiaries are subject to externally imposed capital requirement in the current and prior years.

**12 政府資助  
集團及生產力局****12 Government subvention  
The Group and the Council**

		2013	2012
經常活動的資助	Subvention for recurrent activities	<b>\$172,403,406</b>	\$161,641,000

**13 服務收入****13 Service income**

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
顧問服務	Consultancy	<b>\$305,885,672</b>	\$275,344,883	<b>\$301,737,405</b>	\$270,612,320
培訓	Training	<b>19,493,643</b>	22,073,216	<b>18,537,215</b>	21,583,253
製造業支援服務	Manufacturing support	<b>22,354,589</b>	21,242,639	<b>22,354,589</b>	21,242,639
銷售刊物及廣告	Publications and advertising	<b>584,328</b>	688,065	<b>584,328</b>	688,065
展覽會及考察團	Exhibitions and study mission	<b>11,433,287</b>	14,955,167	<b>10,348,456</b>	13,677,023
		<b>\$359,751,519</b>	\$334,303,970	<b>\$353,561,993</b>	\$327,803,300



## 14 其他收入

## 14 Other income

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
租金收入	Rental income	\$8,034,307	\$7,861,921	\$8,034,307	\$7,861,921
利息收入	Interest income	1,288,477	1,276,917	1,143,910	1,229,177
其他	Others	1,314,418	1,453,627	915,664	627,250
		<b>\$10,637,202</b>	\$10,592,465	<b>\$10,093,881</b>	\$9,718,348

## 15 職員薪俸

## 15 Staff emoluments

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
薪金及津貼	Salaries and allowances	\$257,856,880	\$244,293,023	\$255,301,478	\$241,411,634
約滿酬金	Gratuities	2,021,211	1,237,301	2,021,211	1,237,301
總裁級職員旅費	Directorate passages	301,621	417,448	301,621	417,448
超時工作、膳食及 其他津貼	Overtime, subsistence and other allowances	1,241,247	559,960	1,241,247	559,960
職員住屋及 傢具津貼	Staff housing and furniture allowances	10,836,409	9,928,052	10,836,409	9,928,052
職員教育津貼	Staff education allowances	1,689,757	1,893,640	1,689,757	1,893,640
退休金計劃供款	Retirement schemes contribution	27,076,748	28,270,561	27,076,748	28,270,561
醫療福利計劃	Medical benefits scheme	8,689,460	7,605,011	8,689,460	7,605,011
		<b>\$309,713,333</b>	\$294,204,996	<b>\$307,157,931</b>	\$291,323,607

除了上述，一些職員成本被確認在其它費用(附註18)，細節如下：

In addition to the above, certain staff costs are charged to other expenses (see note 18) with details as follows:

- (a) 截至2013年3月31日止年度內，集團的臨時僱員支出合計為零(2012年：2,840,757元)，已計入一般及行政支出(附註18)。
- (a) Temporary staff costs of the Group for the year ended 31 March 2013 amounting to Nil (2012: \$2,840,757) has been charged to general and administrative expenses under note 18.
- (b) 截至2013年3月31日止年度內，項目僱員支出合計為14,501,282元(2012年：11,885,802元)及6,834,571元(2012年：6,304,692元)，已分別計入集團及生產力局的項目相關支出(附註18)。
- (b) Project staff costs for the year ended 31 March 2013 amounting to \$14,501,282 (2012: \$11,885,802) and \$6,834,571 (2012: \$6,304,692) have been charged to project related expenses of the Group and the Council respectively under note 18.

## 16 高級管理人員薪酬

高級管理人員就其向集團及生產力局提供服務所收取的薪酬（薪金、津貼、實物福利和公積金供款）總額如下：

## 16 Senior management's remuneration

The aggregate remuneration (salaries, allowances, benefits in kind and provident fund contributions) received by the senior management for their services rendered to the Group and the Council are listed as follows:

		集團及生產力局 The Group and the Council	
		2013	2012
麥鄧碧儀，總裁	Agnes Mak, Executive Director	\$3,403,977	\$3,249,307
林廣成，副總裁（企業創新）	Leo Lam, Director (Business Innovation)	2,510,595	–
潘永生，副總裁（科技發展）	Joseph Poon, Director (Technology Development)	2,432,309	2,331,070
宋兆麟，副總裁（企業創新）	Edmund Sung, Director (Business Innovation)	–	1,736,747
林植廷，副總裁（機構事務）	Tony Lam, Director (Corporate Services)	2,771,680	2,656,821
		<b>\$11,118,561</b>	<b>\$9,973,945</b>

## 17 生產力局理事會各委員的薪酬

於年內，生產力局主席及其他理事會各委員均無就其向生產力局提供服務收取任何薪酬（2012年：零）。

## 17 Remuneration of council members

During the year, the Chairman and other council members of the Council did not receive any remuneration for their services rendered to the Council (2012: \$Nil).

## 18 其他支出

## 18 Other expenses

		集團 The Group		生產力局 The Council	
		2013	2012	2013	2012
一般及行政支出	General and administrative expenses	\$35,750,448	\$42,360,781	\$35,814,748	\$36,394,651
項目相關支出	Project related expenses	164,161,230	147,090,689	157,468,327	151,300,769
處置固定資產 虧損／（收益）	Loss/(gain) on disposal of fixed assets	85,637	(181,278)	85,637	(181,278)
折舊	Depreciation	25,313,569	21,962,720	25,100,089	21,873,662
其他支出	Other expenses	10,358,560	13,412,932	12,473,897	12,124,338
		<b>\$235,669,444</b>	<b>\$224,645,844</b>	<b>\$230,942,698</b>	<b>\$221,512,142</b>

## 19 稅項

## 19 Taxation

(a) 綜合收支賬目所示的稅項為：

(a) Taxation in the consolidated income and expenditure account represents:

		2013	2012
本期稅項 – 海外	Current tax – Overseas		
年度稅項	Provision for the year	<b>\$191,577</b>	\$232,254

由於生產力局獲稅務局根據香港《稅務條例》第87條豁免繳納所有香港稅項，因此毋須繳納任何香港利得稅。

The Council is not subject to any Hong Kong Profits Tax as the Council has been granted exemption from all Hong Kong taxes by the Inland Revenue Department under Section 87 of the Inland Revenue Ordinance.

由於生產力局的香港附屬公司於截至2013年3月31日和2012年3月31日至的年度內錄得稅項虧損，故不需要作香港利得稅準備。

No provision for Hong Kong Profits Tax for the Council's Hong Kong subsidiaries has been made as they sustained losses for taxation purposes during the years ended 31 March 2012 and 2013.

生產力局的中國附屬公司的稅項是按中國的適當現行稅率計徵。

Taxation for the Council's PRC subsidiaries is charged at the appropriate current rates of taxation ruling in the PRC.

(b) 稅務支出與會計虧損以適用稅率作出的對賬：

(b) Reconciliation between tax expense and accounting deficit at applicable tax rates:

		2013	2012
除稅前虧損	Deficit before taxation	<b>\$(2,568,906)</b>	\$(12,329,112)
按相關司法管轄區適用稅率 計算除稅前盈餘／虧損的 名義稅項	Notional tax on deficit before taxation, calculated at rates applicable to surplus/deficit in the jurisdictions concerned	<b>\$ (775,140)</b>	\$405,543
不可抵扣支出的稅項影響	Tax effect of non-deductible expenses	<b>96,648</b>	20,915
未確認和未利用稅項 虧損的稅項影響	Tax effect of unused tax losses not recognised	<b>943,321</b>	278,914
已利用以往年度稅項 虧損的稅項影響	Tax effect of prior years' tax losses utilised	<b>(73,252)</b>	(473,118)
實際稅項支出	Actual tax expense	<b>\$191,577</b>	\$232,254



## 19 稅項 (續)

## 19 Taxation (continued)

(c) 綜合資產負債表所示的本期所得稅為：

(c) Current taxation in the consolidated balance sheet represents:

		集團 The Group	
		2013	2012
年度稅項	Provision for the year	\$191,577	\$232,254
已付的中國企業所得稅	PRC Corporate Income Tax paid	(186,083)	(136,097)
		<b>\$5,494</b>	\$96,157

(d) 遞延稅項資產與負債：

集團於2013年3月31日和2012年3月31日並無須予確認的重大遞延稅項資產或負債。

(d) Deferred tax assets and liabilities:

The Group has no material deferred tax assets or liabilities requiring recognition as at 31 March 2013 and 2012.

## 20 綜合現金流量表附註

## 20 Note to the consolidated cash flow statement

除稅前虧損與營運活動的現金流入淨額的對賬：

Reconciliation of deficit before taxation to net cash inflow from operations:

		2013	2012
在綜合收支賬目處理的 除稅前虧損	Deficit before taxation dealt with in the consolidated income and expenditure account	<b>\$(2,568,906)</b>	\$(12,329,112)
消耗品減少／(增加)	Decrease/(increase) in consumables	<b>57,321</b>	(26,621)
應收賬款、預付款項及 按金減少	Decrease in accounts receivable, prepayments and deposits	<b>17,264,334</b>	2,129,549
應付非受控制附屬公司 款項減少	Decrease in amount due to a non-controlled subsidiary	<b>(10,170)</b>	(27,575)
應付賬款及應計費用減少	Decrease in accounts payable and accruals	<b>(5,823,272)</b>	(569,577)
利息收入	Interest income	<b>(1,288,477)</b>	(1,276,917)
處置固定資產虧損／(收益)	Loss/(gain) on disposal of fixed assets	<b>85,637</b>	(181,278)
固定資產折舊	Depreciation	<b>25,313,569</b>	21,962,720
應佔聯營公司(盈餘)／虧損	Share of (profit)/loss of an associate	<b>(21,744)</b>	15,707
匯率差異	Exchange differences	<b>(590,986)</b>	(614,391)
營運現金流入淨額	Net cash inflow from operations	<b>\$32,417,306</b>	\$9,082,505

**21 承擔****(a) 作為經營租賃承租人**

於2013年3月31日，集團根據不可撤銷的經營租賃於未來應付的最低租賃總額如下：

		集團 The Group	
土地及建築物	Land and buildings	2013	2012
第一年內	Within 1 year	\$1,706,414	\$848,500
第二至第五年內	After 1 year but within 5 years	1,482,298	211,806
		<b>\$3,188,712</b>	<b>\$1,060,306</b>

本年度，於綜合收支賬目中被確認為土地及建築物的租賃費用為1,974,625元（2012年：1,794,148元）。

這些租賃一般初步為期一至五年，並且有權選擇續期，屆時所有條款均可重新商定。各項租賃均不包含或有租金。

**21 Commitments****(a) As lessee of operating leases**

At 31 March 2013, the Group had future aggregate minimum lease payments under non-cancellable operating leases as follows:

		集團 The Group	
土地及建築物	Land and buildings	2013	2012
第一年內	Within 1 year	\$1,706,414	\$848,500
第二至第五年內	After 1 year but within 5 years	1,482,298	211,806
		<b>\$3,188,712</b>	<b>\$1,060,306</b>

During the year, \$1,974,625 (2012: \$1,794,148) was recognised as an expenditure in the consolidated income and expenditure account in respect of leasing of land and buildings.

The leases typically run for an initial period of one to five years, with an option to renew the lease when all terms are renegotiated. None of the leases includes contingent rentals.

**(b) 作為經營租賃出租人**

於2013年3月31日，集團及生產力局根據不可撤銷的經營租賃於未來應收的最低租賃總額如下：

		集團及生產力局 The Group and the Council	
土地及建築物	Land and buildings	2013	2012
第一年內	Within 1 year	\$910,176	\$910,176
第二至第五年內	After 1 year but within 5 years	-	910,176
		<b>\$910,176</b>	<b>\$1,820,352</b>

這些租賃一般初步為期兩年，並且有權選擇續期，屆時所有條款均可重新商定。各項租賃均不包含或有租金。

**(b) As lessor of operating leases**

At 31 March 2013, the Group and the Council had future aggregate minimum lease receivables under non-cancellable operating leases as follows:

		集團及生產力局 The Group and the Council	
土地及建築物	Land and buildings	2013	2012
第一年內	Within 1 year	\$910,176	\$910,176
第二至第五年內	After 1 year but within 5 years	-	910,176
		<b>\$910,176</b>	<b>\$1,820,352</b>

The leases typically run for an initial period of two years, with an option to renew the lease when all terms are renegotiated. None of the leases includes contingent rentals.

**21 承擔 (續)**

(c) 於2013年3月31日，尚未記錄於賬目內之的資本承擔，資料如下：

**21 Commitments (continued)**

(c) Capital commitments outstanding at 31 March 2013 not provided for in the accounts were as follows:

		集團及生產力局 The Group and the Council	
		2013	2012
已簽約	Contract for	\$13,439,940	\$11,785,996

**22 金融風險管理及公允價值確定**

集團在正常業務過程中會產生信貸、流動資金、利率及外幣風險。這些風險是按照集團的財務管理政策及原則加以管理，具體如下：

**(a) 信貸風險**

集團的信貸風險主要來自應收賬款。管理層已制定信貸政策，並且持續監控信貸風險額度。

本集團的現金存放在良好信貸評級的金融機構及於各金融機構所承受有限的信貸風險。有鑑於其良好信貸評級，本集團並不預期任何金融機構未能履行其義務。

於結算日，集團五大客戶的應收賬款相當於應收賬款的27% (2012年：18%)。

關於集團受到的來自於應收賬款的信貸風險的數量分析，列示於附註7。

**22 Financial risk management and fair values**

Exposure to credit, liquidity, interest rate and currency risks arises in the normal course of the Group's business. The Group's exposure to these risks and the financial risk management policies and practices used by the Group to manage these risks are described below.

**(a) Credit risk**

The Group's credit risk is primarily attributable to accounts receivable. Management has a credit policy in place and exposure to these credit risks are monitored on an ongoing basis.

Cash is deposited with financial institutions with sound credit ratings and the Group has exposure limit to any single financial institution. Given their high credit ratings, the Group does not expect any of these financial institutions will fail to meet their obligations.

At the balance sheet date, 27% (2012: 18%) of the total accounts receivable was due from the Group's five largest customers.

Further quantitative disclosures in respect of the Group's exposure to credit risk arising from accounts receivable are set out in note 7.



## 22 金融風險管理及公允價格確定 22 Financial risk management and fair values (continued)

(續)

### (b) 流動資金風險

集團的政策是定期監控流動資金需求，以確保維持充足的現金儲備，應付合約性及合理可預見的負債於到期償還時所需。

所有集團及生產力局的金融負債於2013年3月31日和2012年3月31日的賬面價值與其合約未折現現金流量計價差異並不重大。集團及生產力局須還款的最早日期為一年內或按要求隨時償還。

### (c) 利率風險

生產力局認為目前並無重大利率風險。

### (d) 外幣風險

集團須就以外幣計值的收入及成本帶來的應收款、應付款及現金餘額承擔外幣風險。外幣即是用於經營活動交易的功能貨幣外的其它貨幣。集團的外幣風險主要源自人民幣。如果出現短期的失衡情況，集團會在必要時按現貨匯率買賣外幣，以確保將淨風險額度維持在可接受的水平。

### (b) Liquidity risk

The Group's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to satisfy its contractual and reasonably foreseeable obligations as they fall due.

All financial liabilities of the Group and the Council are carried at amounts not materially different from their contractual undiscounted cash flows as at 31 March 2013 and 2012. The earliest date the Group and the Council are required to settle these liabilities is within one year or payable on demand.

### (c) Interest rate risk

The Council considers that there is no exposure to significant interest rate risk.

### (d) Currency risk

The Group is exposed to currency risk primarily through certain income and cost which give rise to receivables, payables and cash balances that are denominated in a foreign currency, i.e., a currency other than the functional currency of the operations to which the transactions relate. The currencies giving rise to this risk are primarily Renminbi ("RMB"). In respect of balances denominated in RMB, the Group ensures that the net exposure is kept to an acceptable level, by buying or selling foreign currencies at spot rates where necessary to address short-term imbalances.

## 22 金融風險管理及公允價格確定 22 Financial risk management and fair values (continued)

(續)

### (d) 外幣風險 (續)

#### (i) 外幣風險額度

下表載列集團及生產力局於報告期末日因確認以集團的功能貨幣以外的一種貨幣計值的資產或負債而須面對的貨幣風險。因為列示原因，金額將以年末的匯率轉換成港元列示。

#### 集團及生產力局

銀行存款及現金	Cash at bank and in hand	\$17,348,283	\$10,367,191
應付賬款及應計費用	Accounts payable and accruals	(316,853)	(555,409)
淨外幣風險	Net exposure to currency risk	\$17,031,430	\$9,811,782

#### (ii) 敏感度分析

下表列載了假設於報告期末日有關的外幣匯率變動，在所有其他可變因素維持不變的情況下，預計這對集團稅後盈餘和收入儲備結餘的影響。

### (d) Currency risk (continued)

#### (i) Exposure to currency risk

The following table details the Group's and the Council's exposure at the end of the reporting period to currency risk arising from recognised assets or liabilities denominated in a currency other than the Group's functional currency. For presentation purposes, the amounts of the exposures are shown in Hong Kong dollars, translated using the spot rate at the year end date.

#### The Group and the Council

#### 外幣風險 (以港元為單位)

#### Exposure to foreign currencies (expressed in Hong Kong dollars)

		2013	2012
		人民幣	人民幣
		RMB	RMB
銀行存款及現金	Cash at bank and in hand	\$17,348,283	\$10,367,191
應付賬款及應計費用	Accounts payable and accruals	(316,853)	(555,409)
淨外幣風險	Net exposure to currency risk	\$17,031,430	\$9,811,782

#### (ii) Sensitivity analysis

The following table indicates the instantaneous change in the Group's surplus after tax (and revenue reserve) that would arise if foreign exchange rates to which the Group has significant exposure at the end of the reporting period had changed at that date, assuming all other risk variables remained constant.

## 22 金融風險管理及公允價格確定 22 Financial risk management and fair values (continued)

(續)

### (d) 外幣風險 (續)

#### (ii) 敏感度分析 (續)

##### 集團

		2013		2012	
		外幣匯率 升值/(貶值) Increase/ (decrease) in foreign exchange rates	稅後盈餘和 收入資助儲備 結餘的影響 Effect on surplus after tax and revenue reserve	外幣匯率 升值/(貶值) Increase/ (decrease) in foreign exchange rates	稅後盈餘和 收入資助儲備 結餘的影響 Effect on surplus after tax and revenue reserve
人民幣	Renminbi	5%	\$851,572	5%	\$490,589
		(5)%	(851,572)	(5)%	(490,589)

敏感度分析假設於報告期末日的外幣匯率變動，已應用於集團於該日已存在並以有關實體的功能貨幣以外的貨幣計值的金融工具之外匯風險，包括集團內公司以借款人或還款人功能貨幣以外的貨幣計值的應付款及應收款報告期末日適用於使集團存在外幣風險的金融性資產。該分析不包括由於換算香港境外經營的賬目至記賬本位幣而產生的差異。2012年的分析基於同樣的方法。

### (d) Currency risk (continued)

#### (ii) Sensitivity analysis (continued)

##### The Group

The sensitivity analysis assumes that the change in foreign exchange rates had been applied to re-measure those financial instruments held by the Group which expose the Group to foreign currency risk at the end of the reporting period, including inter-company payables and receivables within the Group which are denominated in a currency other than the functional currencies of the lender or the borrower. The analysis excludes differences that would result from the translation of the accounts of operations outside Hong Kong into the Group's presentation currency. The analysis is performed on the same basis for 2012.

### (e) 公允價值

所有金融工具於2013年3月31日和2012年3月31日的賬面金額與其公允價值沒有重大差異。

### (e) Fair values

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2013 and 2012.



## 23 重大關聯方交易

除本賬目另有披露的交易及結餘外，集團曾經於年內進行以下重大關聯方交易：

- (i) 生產力局理事會各委員是由政府行政長官委任。政府可對生產力局發揮重大影響力，而生產力局與政府之間的交易被視為關聯方交易，須於本賬目分開列示。年內，生產力局曾與政府進行下列重大關聯方交易：

## 23 Material related party transactions

In addition to the transactions and balances disclosed elsewhere in these accounts, the Group entered into the following material related party transactions during the year:

- (i) Council Membership of the Council is appointed by Chief Executive of the Government. The Government has significant influence over the Council and transactions between the Council and the Government are considered to be related party transactions and are identified separately in these accounts. During the year, the Council had the following material related party transactions with the Government:

		2013	2012
收取政府資助，用於：	Receipt of government subvention used for:		
– 購入固定資產	– purchase of fixed assets	<b>\$17,010,000</b>	\$16,337,000
– 經常活動	– recurrent activities	<b>172,403,406</b>	161,641,000
– 資源分配計劃	– RAE	–	4,816,991

### (ii) 集團其他重大關聯方交易：

### (ii) Other material related party transactions of the Group entered into during the year:

		附註 Note	2013	2012
向非受控制附屬公司收取的服務收入	Service income earned from a non-controlled subsidiary	(1)	<b>\$1,036,714</b>	\$2,645,388
向非受控制附屬公司收取的租金收入	Rental income received from a non-controlled subsidiary	(2)	<b>837,620</b>	1,435,920

註：

Notes:

- (1) 向非受控制附屬公司收取的服務收入與所提供的服務有關，並按照生產力局與其他客戶交易的類似條款計算。

- (1) Service income earned from a non-controlled subsidiary relates to services provided and is based on terms similar to the Council's transactions with other customers.

- (2) 向非受控制附屬公司收取的租金收入與租賃協議的條款有關，並按照生產力局與其他客戶交易的類似條款計算。

- (2) Rental income received from a non-controlled subsidiary relates to tenancy agreement terms and is based on terms similar to the Council's transactions with other customers.

**24比較數據**

固定資產預付款的比較數據已由「應收賬款，預付款項和按金」重分類為「按金」以符合本年度的賬目編排。

**24 Comparative figures**

Comparative figures in respect of prepayments for fixed assets have been reclassified from "Accounts receivable, prepayments and deposits" to "Deposits" to conform to the accounts presentation adopted in current year.

**25已頒佈但於截至2013年3月31日止會計年度尚未生效的修訂、新準則及詮釋可能帶來的影響**

截至本賬目刊發日，香港會計師公會已頒佈多項於截至2013年3月31日止會計年度尚未生效，亦沒有在本賬目採用的修訂及五項新準則。這些修訂包括下列可能與集團有關的項目。

**25 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2013**

Up to the date of issue of these accounts, the HKICPA has issued a number of amendments, and five new standards which are not yet effective for the year ended 31 March 2013 and which have not been adopted in these accounts. These include the following which may be relevant to the Group.

	於下列日期或 之後開始的 會計期間生效		Effective for accounting periods beginning on or after
《香港會計準則第1號》 (修訂)「財務報表的表述 — 其他綜合收益項目的列報」	2012年7月1日	Amendments to HKAS 1, <i>Presentation of financial statements – Presentation of items of other comprehensive income</i>	1 July 2012
《香港財務報告準則第10號》 「合併財務報表」	2013年1月1日	HKFRS 10, <i>Consolidated financial statements</i>	1 January 2013
《香港財務報告準則第12號》 「其他實體權益的披露」	2013年1月1日	HKFRS 12, <i>Disclosure of interests in other entities</i>	1 January 2013
《香港財務報告準則第13號》 「公允價值計量」	2013年1月1日	HKFRS 13, <i>Fair value measurement</i>	1 January 2013
《香港會計準則第28號》 「對聯營和合營公司的投資」	2013年1月1日	HKAS 28, <i>Investments in associates and joint ventures</i>	1 January 2013
《香港財務報告準則第9號》 「金融工具」	2015年1月1日	HKFRS 9, <i>Financial instruments</i>	1 January 2015

集團正在評估這些修訂對初始採用期間的影響。到目前為止，集團相信，採納這些修訂對集團的經營業績和財政狀況應該不會有重大的影響。

The Group is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Group's results of operations and financial position.



生產力局榮獲「亞洲區最受推崇  
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