

協力同心 創新紀元  
**BREAKING**  
NEW GROUND







# 新《公司條例》

- 加強企業管治
- 方便營商
- 確保規管更為妥善
- 使法例現代化

# The New Companies Ordinance

- Enhances Corporate Governance
- Facilitates Business
- Ensures Better Regulation
- Modernises the Law





公司註冊處營運基金  
COMPANIES REGISTRY TRADING FUND

年 報  
Annual Report

二零一三年四月一日至二零一四年三月三十一日  
1 April 2013 to 31 March 2014

按照《營運基金條例》第8條呈交  
Submitted in accordance with section 8 of the Trading Funds Ordinance

# 目錄 Contents

第一章 Chapter 1	8	總經理報告 General Manager's Statement
第二章 Chapter 2	18	二零一三至一四年度的工作表現及大事概要 Achievements and Highlights 2013-14
第三章 Chapter 3	26	財務及營運摘要 Financial and Operational Highlights
第四章 Chapter 4	30	實施新《公司條例》 Implementing the new Companies Ordinance
第五章 Chapter 5	42	企業監管展新章 New Chapter in Corporate Regulation
第六章 Chapter 6	52	業務回顧 Business Review
第七章 Chapter 7	66	企業管治 Corporate Governance
第八章 Chapter 8	86	可持續發展報告 Sustainability Report
	106	附錄 Appendices





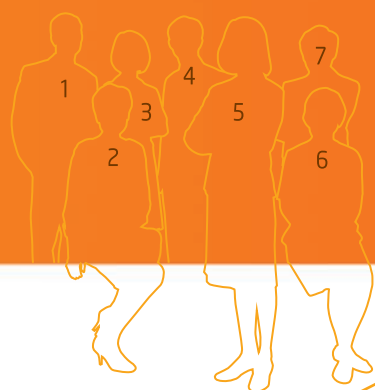
# 公司註冊處管理委員會

## Our Management Board



協力同心 創新紀元

# BREAKING NEW GROUND



- |                    |   |
|--------------------|---|
| 1 黃兆雄先生<br>部門主任秘書  | Mr Ambrose SH WONG<br>Departmental Secretary      |
| 2 劉麗芬女士<br>公司註冊處經理 | Miss Peggy LF LAU<br>Registry Manager             |
| 3 徐麗貞女士<br>助理首席律師  | Ms Kitty LC TSUI<br>Assistant Principal Solicitor |
| 4 許國鴻先生<br>公司註冊處律師 | Mr Joseph KH HUI<br>Registry Solicitor            |

- |                    |   |
|--------------------|---|
| 5 鍾麗玲女士<br>公司註冊處處長 | Ms Ada LL CHUNG<br>Registrar of Companies     |
| 6 何劉家錦女士<br>副首席律師  | Mrs Karen KK HO<br>Deputy Principal Solicitor |
| 7 吳輝明先生<br>業務經理    | Mr Louie FM NG<br>Business Manager            |



## 理想 Vision

受世界認同為卓越的公司註冊處，  
為社會提供優質服務。

**To achieve world-wide recognition as an  
excellent Companies Registry giving the  
community a quality service.**

## 使命 Mission

為客戶提供高效率、具成本效益  
和優良的服務與設施，以辦理成  
立公司及登記和查閱公司文件。

引進現代科技，不斷檢討和提升  
本處所提供的各項服務和設施，  
並致力執行法定規例。

採用適當的人力資源管理策略，  
激勵員工，達成本處的目標。

**To provide our customers with efficient, cost-effective  
and quality services and facilities to incorporate  
companies and to register and inspect company  
documents.**

**To continuously review and enhance our services and  
facilities and undertake effective enforcement, taking  
account of the best modern technology available.**

**To motivate our staff to achieve organisational  
objectives by adopting appropriate human resource  
management strategies.**





# 信念 Values

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**以客為本：**重視客戶的意見。按照他們的需要和期望，發展服務項目和釐定質素水平。

**群策群力：**關懷和尊重我們的員工。透過全體熱誠能幹的工作人員，同心協力，執行法定規例，提供優質服務。

**精益求精：**採納嶄新的意念、科技和工作模式，不斷提升本處的服務質素和設施。

**To care for and respect our customers by listening to them and taking into account their needs and expectations when shaping the types and quality of service which we deliver.**

**To care for and respect our colleagues as a quality service and effective enforcement can be delivered and undertaken only through dedicated people of high calibre working together as a team.**

**To change for the better by remaining receptive to new ideas, technologies and work practices so as to enhance the level and quality of our services and facilities.**



01

總經理報告

General Manager's  
Statement



羣策羣力，新條例的實施為香港的持續成功和繁榮，奠定重要的基石。

Together, we have laid an important foundation for  
Hong Kong's continuous success and prosperity.



我很高興向大家介紹二零一三至一四年度公司註冊處的工作。建基於過往的努力，年內我們成功地實施了香港新的《公司條例》，創新里程。

It's my great pleasure to introduce the work of the Companies Registry in 2013-14. Building on our previous successes, this has been an excellent year when we successfully implemented the new Companies Ordinance in Hong Kong.

## 本年度大事概要

我欣然在此報告，12項為實施新條例而需制訂的附屬法例，已在本年度內完成立法程序。新條例亦已於二零一四年三月三日生效。我相信新法例為香港公司的註冊及運作提供了現代化的法律框架，大大提升香港作為主要國際商業和金融中心的地位。

令人鼓舞的是，本處在二零一三至一四年度錄得強勁的財務表現：本處的除稅後盈利較二零一二至一三年度增加約15%，這主要是由於商業登記費的豁免於二零一四年四月一日屆滿，導致二零一四年二月及三月間湧現大批成立公司的申請。

在二零一三至一四年度，成立的新公司總數目為191 713間，較前一年高出約18.1%。同期，本處收到2 547 563份文件提交本處登記，較二零一二至一三年度增加11.1%。查閱文件影像紀錄的個案數目達3 557 627宗，與前一年比較頗為穩定。

年內，本處贏得兩個重要獎項。在二零一三年九月，本處榮獲「2013年公務員優質服務獎勵計劃」的「部門精進服務獎」（小部門組別）銀獎。在二零一四年二月，本處獲頒發超越5年「同心展關懷」標誌，以表揚本處互助互勉的機構文化及社區外展服務。

## Highlights of the Year

I am very pleased to report that the year under review saw the enactment of 12 pieces of subsidiary legislation that were necessary for the implementation of the new Ordinance, which came into effect on 3 March 2014. I believe that the new law provides a modernised legal framework for the incorporation and operation of companies in Hong Kong, and greatly strengthens Hong Kong's status as a major international business and financial centre.

It is also heartening to report that the Registry recorded a strong financial performance in 2013-14: our profits after tax increased by about 15 per cent compared to 2012-13. This was mainly due to the expiry of the business registration fee waiver on 1 April 2014, which led to an influx of new company incorporation applications in February and March 2014.

The total number of companies incorporated in 2013-14 was 191,713, which was an 18.1 per cent increase on the previous year. In the same period, the Registry received 2,547,563 documents for registration, an 11.1 per cent increase on 2012-13. The number of document image record searches was 3,557,627, which remained rather steady when compared to that of 2012-13.

The year also saw the Registry earn two important awards. In September 2013, we won the Silver Prize, Departmental Service Enhancement Award (Small Department Category), in the Civil Service Outstanding Service Award Scheme 2013. In February 2014, we also received the '5 Years Plus Caring Organisation' Logo in recognition of our supportive organisation culture and community outreach.

## 創新里程

新條例的實施不僅是本處，亦是全港的一個重要里程碑。

成功推行新條例，有賴各有關方面長期的努力。在二零一三年二月至七月期間，立法會在公司條例草案專責小組的協助下，審議了12項附屬法例的詳細條文。在去年十月及十一月，政府頒布《2013年公司條例（生效日期）公告》、《2013年公司條例（修訂附表7）公告》及《2013年公司條例（修訂附表10）公告》，並完成重寫《公司條例》的整個立法程序。為實施新條例作好準備，我們指明了一套共83款在新條例下使用的表格，以及9款在《公司（清盤及雜項條文）條例》（第32章）下使用的表格。我們亦重建「公司註冊處綜合資訊系統」，以包含新條例所引入的修訂。

為介紹這具劃時代意義的新條例，我們進行了全面的推廣和宣傳計劃。自二零一二年七

## Breaking New Ground

The implementation of the new Ordinance signifies a major milestone, not only for the Registry, but also for Hong Kong.

A great deal of hard work culminated in the successful implementation of the new law. Between February and July 2013, the Companies Bill Team supported the Legislative Council in scrutinising the detailed provisions of 12 pieces of subsidiary legislation. In October and November 2013, the Government promulgated the Companies Ordinance (Commencement) Notice 2013, the Companies Ordinance (Amendment of Schedule 7) Notice 2013 and the Companies Ordinance (Amendment of Schedule 10) Notice 2013 and completed the entire legislative process of the rewrite exercise. To prepare for the implementation of the new Ordinance, we specified a set of 83 forms for use under the new Ordinance, as well as 9 forms for the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32). We also revamped the Integrated Companies Registry Information System ("ICRIS") to incorporate the changes introduced by the new Ordinance.

To publicise this landmark new Ordinance, we engaged in a comprehensive promotion and publicity programme. Since the





月通過新條例後，我們舉辦了多場簡介會及講座，協助不同持份者了解新的企業監管架構。我們與商界、專業團體、大學及其他政府部門合辦的簡介會總共超過 70 場，出席人數超過 16 000 人。

此外，我們亦在本處網站 ([www.cr.gov.hk](http://www.cr.gov.hk)) 設立了專題欄目，提供關於新條例的全面資訊，包括其 21 個部分和 12 項附屬法例的簡介資料。這網上資源亦包括 17 個主題的主要修改概要，以及關於新條例的指引和常見問題的答案。

在二零一四年一月至六月，由本處設立供公眾使用的一條查詢專線及本處同事共接獲超過 47 000 宗關於新條例的電話查詢。此外，我們亦已向本處員工提供培訓及進行講解，使他們有充足準備，能肩負起新條例所賦予本處的新角色和職能。

除此以外，本處的推廣工作亦包括公布 16 份對外通告和四份指引，闡釋新條例帶來的主要改變。我們向公司登記冊（下稱「登記冊」）上逾一百萬間公司發出通函和資料小冊子，告知推出條例及概述所有主要改變。

passing of the new Ordinance in July 2012, we made numerous briefings and presentations to help different stakeholders better understand the new corporate regulatory framework. In total, we have held over 70 briefings in collaboration with business and professional bodies, universities and other government departments, reaching an audience of more than 16,000.

We have also established a dedicated thematic section on the Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)) to provide comprehensive information on the new Ordinance, including briefing materials on each of its 21 parts and the 12 pieces of subsidiary legislation. This online resource also features highlights of the key changes in 17 major topics, as well as guidelines and answers to Frequently Asked Questions relating to the new Ordinance.

From January to June 2014, a dedicated hotline for public enquiries and colleagues of the Registry received over 47,000 enquiries relating to the new Ordinance. We have also provided training and briefings to Registry staff so that they are fully geared to take up the new roles and functions assumed by the Registry under the new law.

Much more than this, our publicity campaign has included the publication of sixteen External Circulars and four Guidelines on the major changes introduced by the new Ordinance. We sent circular letters and information pamphlets to over one million companies on the Companies Register ("the Register") to announce the



此外，本處通過多元化的傳播媒體，包括電視及電台廣告、報章和期刊的專題文章、海報、橫額等等，向公眾宣傳新條例。我們亦借助香港在海外和內地的經濟貿易辦事處，推廣新條例所帶來的好處，藉以吸引海外企業在香港設立公司。

我欣然報告，這項前所未有的艱巨工作，已取得成果。新條例自二零一四年三月三日得以順利推行，確實是公司法改革常務委員會、各有關專業團體、商界、所有自二零零六年年中參與重寫公司法的人士，以及政府共同努力的心血結晶。經重建的「公司註冊處綜合資訊系統」運作持續順暢，能全面支援本處在新條例下須肩負的新角色和職能。由於本處已進行一系列教育及推廣工作，因此商界過渡至新的制度的情況亦很順利。新指明表格的高使用率，可說是有關的教育及推廣工作見效的明證。我們早期訂定新條例生效後起計的三個月期間為提交新表格的過渡期，但至二零一四年五月，本處收到的法定表格中已經有超過八成採用新表格。

implementation of the Ordinance and highlight all major changes. In addition, the new Ordinance was publicised through a broad variety of media channels, including TV and radio advertisements, topical articles in newspapers and journals, posters, banners and more to reach out to the general public. We also leveraged on Hong Kong's network of economic and trade offices overseas and in the Mainland to promote the benefits brought by new Ordinance with a view to attracting overseas businesses to set up companies in Hong Kong.

I am very happy to report that this unprecedented exercise has already reaped fruits. The successful implementation of the new Ordinance on 3 March 2014 crystallised the efforts of the Government, members of the Standing Committee on Company Law Reform, professional bodies and the business sector, as well as all those who have contributed to the process since mid-2006. The revamped ICRIS continues to run smoothly, fully supporting the Registry's new roles and functions under the new Ordinance. Migration to the new regime by the business community was also smooth as a result of the wide-ranging educational and publicity activities undertaken by the Registry. This is perhaps best exemplified by the high usage rates of the newly specified forms. We had initially provided for a three-month transitional period from the commencement of the new Ordinance for the filing of new forms, but by May 2014 over 80 per cent of the statutory forms received by the Registry were in the new format.



## 香港企業監管制度新篇章

新條例共有 21 個部分，合共 921 項條文及 11 個附表。在新條例下亦總共制定了 12 項附屬法例，以訂明有關技術和程序事宜的規定。新條例的主要新猷，旨在達至四個主要目的，就是要加強企業管治、方便營商、確保規管更為妥善及使公司法例現代化，有關新猷的簡介如下：

### 加強企業管治

- 限制委任法人團體為董事，規定每間私人公司最少須有一名董事為自然人；
- 釐清董事須以謹慎、技巧及努力行事的責任，為董事提供清晰的指引；
- 提高股東在公司的決策過程中的參與程度，及改善公司資料的披露；及
- 擴大不公平損害補救的範圍，以涵蓋「擬作出或不作出的作為」，讓股東即使在有關作為仍未損害股東的權益時，也可提出不公平損害的訴訟。

## New Corporate Regulatory Regime in Hong Kong

The new Ordinance is divided into 21 Parts, comprising 921 sections and 11 schedules. A total of 12 pieces of subsidiary legislation were also made under the new Ordinance to provide for technical and procedural matters. The major initiatives introduced by this new Ordinance seek to achieve four key objectives, namely enhancing corporate governance, facilitating business, ensuring better regulation and modernising the law, a highlight of which is as follows:-

### Enhancing corporate governance

- restricts the appointment of corporate directors by requiring every private company to have at least one natural person acting as director;
- clarifies directors' duty of care, skill and diligence, with a view to providing clear guidance to directors;
- enhances shareholders' engagement in the company's decision-making process and improves the disclosure of company information; and
- extends the scope of the unfair prejudice remedy to cover proposed acts and omissions, so that a member may bring an action for unfair prejudice even if the act or omission that would be prejudicial to the interests of members is not yet effected.





## 方便營商

- 簡化多方面的程序，例如容許公司在取得股東一致同意的情況下無須舉行周年成員大會；
- 就減少股本引入以償付能力測試作為依據的不經法院程序，作為另一可以選擇方法；
- 為同一集團內的全資附屬公司的合併訂立新的不經法院的法定合併程序；
- 擴大匯報方面的豁免，便利中小企選擇擬備簡明報告；
- 讓公司自行選擇是否使用法團印章；及
- 准許公司使用電子科技在多於一個地點舉行成員大會。

## 確保規管更為妥善

- 釐清公司註冊處處長（下稱「處長」）在文件登記和備存登記冊方面的權力，增強登記冊內資料的準確性；

## Facilitating business

- streamlines procedures in various aspects, such as allowing companies to dispense with Annual General Meetings by unanimous shareholders' consent;
- introduces an alternative court-free procedure for reducing capital based on a solvency test;
- introduces a new court-free statutory amalgamation procedure for wholly owned intra-group companies;
- expands the reporting exemptions to make it easier for SMEs to opt for simplified reporting;
- makes the use of a common seal optional; and
- permits a general meeting to be held at more than one location using electronic technology.

## Ensuring better regulation

- clarifies the powers of the Registrar of Companies ("the Registrar") in relation to the registration of documents and keeping of the Register to improve accuracy of information on the Register;



- 賦權處長取得文件或資料，以確定曾否發生向處長提供虛假或具誤導性陳述的罪行；
- 透過訂定「責任人」的新定義以降低檢控違反規定的門檻，並把其涵蓋範圍擴及至包括魯莽的作為，藉此加強公司高級人員承擔的法律責任；及
- 賦權處長可就簡單、輕微的規範罪行准以繳款代替檢控，以善用司法資源。
- empowers the Registrar to obtain documents or information to ascertain whether any conduct that would constitute an offence in relation to the provision of false or misleading statements to the Registrar has taken place;
- places greater responsibility on officers of companies by lowering the threshold for prosecuting a breach and extends it to cover reckless acts through a new definition of “responsible person”; and
- empowers the Registrar to compound straightforward, minor regulatory offences to optimise the use of judicial resources.

## 使法例現代化

- 廢除股份面值，並強制所有股本公司採用無面值制度，以利便公司籌集新資本和簡化會計記項；
- 廢除公司須設有組織章程大綱的規定，改為只須設有組織章程細則；及
- 簡化可成立的公司類別為五類，並把擔保有限公司歸類為獨立的公司類別。
- abolishes par value for shares and adopts a mandatory system of no-par for all companies with a share capital, with a view to facilitating the raising of new capital and simplifying accounting entries;
- abolishes the requirement for companies to have a memorandum of association, instead of which only articles of association are now required; and
- streamlines the types of companies that can be formed to five types, with companies limited by guarantee categorised as a separate type of companies.





## 總結

新條例於二零一四年三月實施，標誌着香港的公司法揭開新的一頁。我相信，新條例所帶來的改變令香港所有的公司（包括其股東及董事）都能受惠，大大加強了香港作為營商地的競爭力。

二零一三至一四年度對本處所有員工來說，實是意義重大的一年。在此，我要向全體同事致以衷心的感謝，多謝他們不畏艱辛、謹守崗位，為本處工作竭盡所能。

羣策羣力，新條例的實施為香港的持續成功和繁榮，奠定重要的基石。



鍾麗玲太平紳士  
公司註冊處處長暨  
公司註冊處營運基金總經理

## In Closing

The implementation of the new Ordinance in March 2014 marks the beginning of a new chapter in the development of company law in Hong Kong. I believe that the changes brought about by the new Ordinance benefit all companies in Hong Kong, including their shareholders and directors, and greatly reinforce Hong Kong's competitiveness as a place to do business.

It has been a momentous year for everyone in the Registry, and I would like to offer my sincere and heartfelt thanks to all for their great contribution, perseverance and tireless efforts.

**Together, we have laid an important foundation for Hong Kong's continuous success and prosperity.**

**Ms Ada LL Chung, JP**  
Registrar of Companies and  
General Manager, Companies Registry Trading Fund



# 02

## 二零一三至一四年度的 工作表現及大事概要

Achievements and  
Highlights 2013-14











公司註冊處獲授予「CIO 100 強」稱號，以表揚其在開發「註冊易」方面的卓越表現。「註冊易」全日 24 小時運作，提供一站式電子成立公司暨商業登記服務及電子提交指定表格服務

The Companies Registry received the CIO100 Award for its excellence in developing the e-Registry which operates round-the-clock and provides one-stop electronic service for company incorporation and business registration and electronic service for submission of specified forms



新加坡會計與企業管理局總裁葉耀祖先生到訪公司註冊處

Mr. Kenneth Yap, the Chief Executive of the Accounting and Corporate Regulatory Authority of Singapore, visited the Companies Registry

國務院發展研究中心的代表團到訪公司註冊處  
Delegation from the Development  
Research Centre of the State Council  
visited the Companies Registry



2013

四月 April 2013



山東省工商行政管理局的代表團到訪公司註冊處

Delegation from the Shandong Administration for Industry and Commerce visited the Companies Registry



深圳市經濟貿易和信息化委員會的代表團到訪公司註冊處

Delegation from the Economy, Trade and Information Commission of Shenzhen Municipality visited the Companies Registry

公司註冊處榮獲「2013 年中小企業最佳拍檔獎」  
The Companies Registry won the 2013 Best SME's Partner Award



五月 May 2013

六月 June 2013

山東省省政府的代表團到訪公司註冊處

Delegation from the Shandong Provincial People's Government visited the Companies Registry







公司註冊處管理委員會成員在本處 20 周年慶祝晚宴上切生日蛋糕  
The Management Board of the Registry cut the birthday cake at the 20<sup>th</sup> Anniversary Dinner

完成新《公司條例》的 12 項附屬法例的立法程序  
The legislative procedure for 12 pieces of subsidiary legislation made under the new Companies Ordinance was completed



七月 July 2013

公司註冊處榮獲「2013 年公務員優質服務獎勵計劃」的「部門精進服務獎」(小部門組別)銀獎  
The Companies Registry won the Silver Prize in the Departmental Service Enhancement Award (Small Department Category) under the Civil Service Outstanding Service Award Scheme 2013



九月 September 2013

新疆、河北公証管理人員的代表團到訪公司註冊處

Delegation of notaries from Xinjiang and Hebei visited the Companies Registry



完成為實施新《公司條例》所需的公司註冊處資訊系統改善工程

The enhancement to the Registry's information system necessary for the implementation of the new Companies Ordinance was completed



公司註冊處頒布一套共 83 款在新《公司條例》下使用的指明表格，以及 9 款在《公司（清盤及雜項條文）條例》下使用的指明表格

The Companies Registry promulgated a set of 83 specified forms for use under the new Companies Ordinance and 9 specified forms under the Companies (Winding up and Miscellaneous Provisions) Ordinance



天津市工商行政管理局的代表團到訪公司註冊處  
Delegation from the Tianjin City Administration for Industry and Commerce visited the Companies Registry

十月 October 2013

《2013 年公司條例（生效日期）公告》、《2013 年公司條例（修訂附表 7）公告》及《2013 年公司條例（修訂附表 10）公告》刊憲

The Companies Ordinance (Commencement) Notice 2013, the Company Ordinance (Amendment of Schedule 7) Notice 2013 and Companies Ordinance (Amendment of Schedule 10) Notice 2013 were gazetted

十一月 November 2013

「2013 年地方黨政領導幹部工商管理專題研究班」的代表團到訪公司註冊處

Delegation from Regional Party and Political Leaders and Cadres on A Theme Visit on Industry and Commerce Administration 2013 visited the Companies Registry







公司註冊處榮獲二零一三年度「義工服務」金獎  
The Companies Registry was awarded the Gold Award for Volunteer Service in 2013

解答市民有關新《公司條例》的查詢的專設熱線開始運作

The dedicated hotlines for answering enquiries relating to the new Companies Ordinance started operation

十二月 December 2013

2014

一月 January 2014

民政部港澳台辦公室的代表團到訪公司註冊處  
Delegation from the Ministry of Civil Affairs visited the Companies Registry



超過 4 300 名人士出席了公司註冊處舉辦的八場新《公司條例》表格及程序簡介會

Over 4,300 participants attended eight briefing sessions on the forms and procedures under the new Companies Ordinance





「全國工商行政管理系統省局領導幹部赴港交流考察團」的代表團到訪公司註冊處

Delegation of All-China Leaders and Cadres of Provincial Administrations for Industry and Commerce to Hong Kong for Exchanges visited the Companies Registry

公司註冊處代表團參加在巴西舉行的「公司註冊論壇 2014」

The delegation of the Companies Registry attended the Corporate Registers Forum 2014 in Brazil



二月 February 2014



公司註冊處獲頒發超越 5 年「同心展關懷」標誌  
The Companies Registry received the "5 Years Plus Caring Organisation" logo

三月 March 2014

慶祝新《公司條例》於二零一四年三月三日起實施  
Celebrating the commencement of the new Companies Ordinance on 3 March 2014



# 03

## 財務及營運摘要 Financial and Operational Highlights

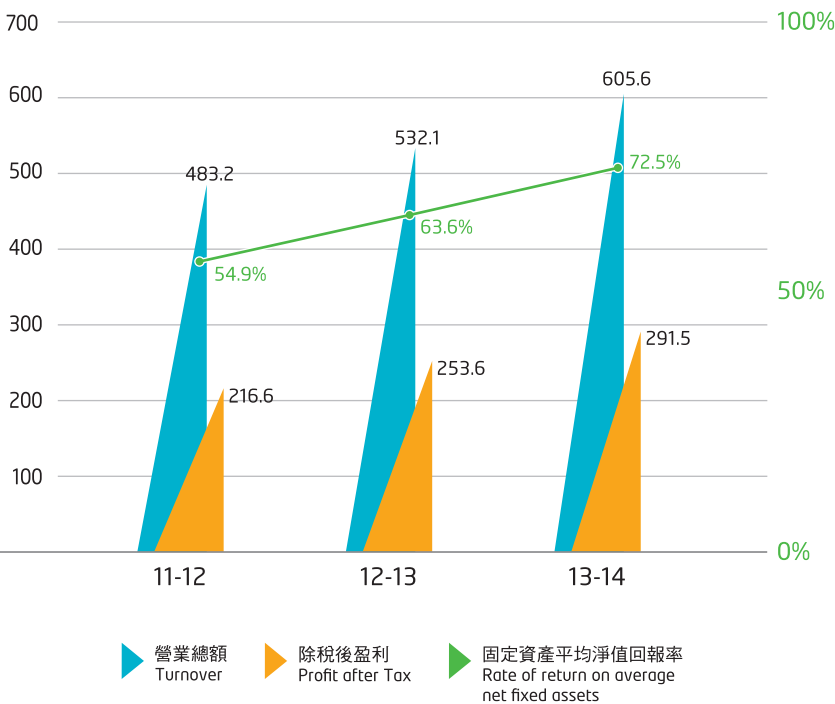




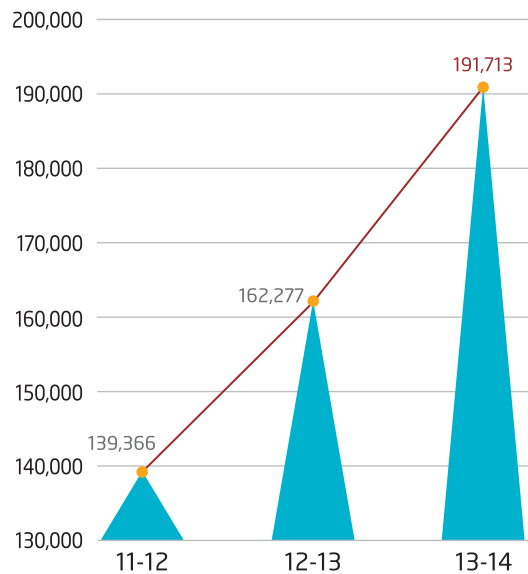


營業額及盈利  
Turnover and Profit

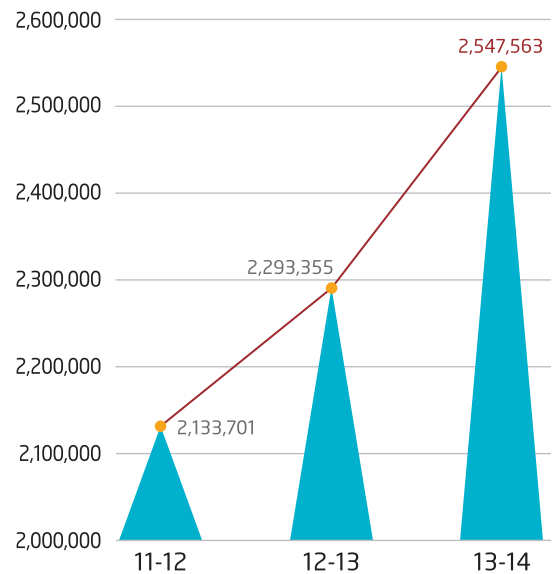
以百萬港元計 HK\$ million



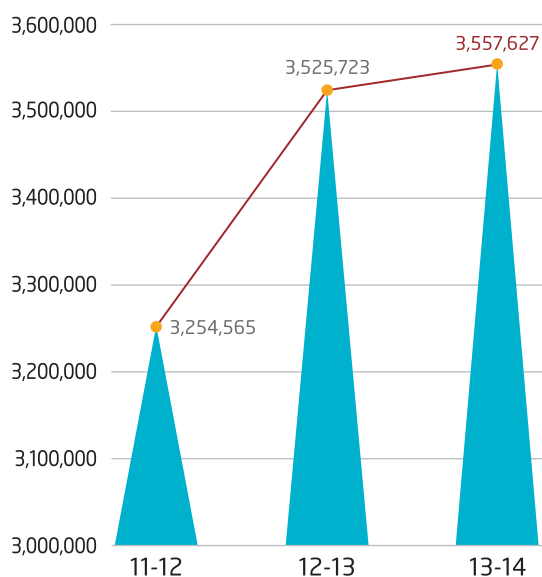
註冊成立公司總數  
Number of Companies Incorporated



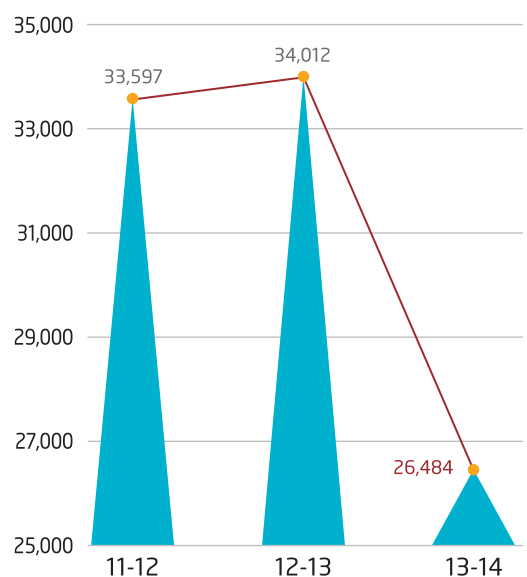
提交登記文件數目  
Documents Received for Registration



查閱文件影像紀錄  
Document Image Records Searches



提交登記押記數目  
Charges Received for Registration





# 04

## 實施新《公司條例》 Implementing the new Companies Ordinance







CR 公司註冊處  
COMPANIES REGISTRY

2014年3月開始實施新《公司條例》  
Commencement of New Companies Ordinance in March 2014

www.cr.gov.hk



## 立法工作歷程

在立法會財經事務委員會的支持下，重寫《公司條例》的工作在二零零六年年中全面展開。全面重寫《公司條例》的工作，由財經事務及庫務局的財經事務科和公司註冊處人員組成的公司條例草案專責小組負責。此外，公司法改革常務委員會（下稱「常委會」）連同四個專責諮詢小組及一個由政府 and 香港會計師公會組成的聯工作小組，在整個過程中給予大大的協助。常委會和諮詢及工作小組就公司法的不同範疇，提交修訂建議並推薦方案予政府考慮。常委會二零一三至一四年度成員名單載於附錄 D。

多年來經過五輪公眾諮詢，以及與相關持份者不斷交流意見，包括舉行一系列公眾論壇和研討會，《公司條例草案》終於在二零一一年一月二十六日提交立法會。鑑於牽涉的課題多而繁複，《公司條例草案》委員會（下稱「法案委員會」）舉行了 44 個會議，去審議條例草案及就提出的新猷、政策考慮和草擬細節進行商議。在整個過程中，法案委員會審議超過 850 項委員會審議階段修正案，以及接近 700 條對香港其他法例的相應修訂。

在有關各方同心協力下，新《公司條例》（下稱「新條例」）於二零一二年七月十二日在立法會獲得通過。

為配合新條例的實施，我們由二零一三年年初開始，分批向立法會提交了 12 項有關技術和程序事宜的附屬法例。在二零一三年二月，立法會成立了一個小組委員會，負責審議有關的附屬法例，立法程序最終於二零一三年七月完成。

## Legislative History

With the support of the Panel on Financial Affairs of the Legislative Council ("LegCo"), the comprehensive rewrite of the Companies Ordinance began in mid-2006. The rewrite of the Ordinance was undertaken by a dedicated Companies Bill Team ("CBT") consisting of officers from the Financial Services Branch of the Financial Services and the Treasury Bureau and the Companies Registry. The Standing Committee on Company Law Reform ("SCCLR"), together with four dedicated advisory groups and a joint Working Group formed by the Government and the Hong Kong Institute of Certified Public Accountants contributed significantly throughout the process. The SCCLR and the advisory/working groups put forward proposals and recommendations concerning amendments to different areas of the law to the Government for consideration. A list of SCCLR members for 2013-14 is shown in Appendix D.

Following five rounds of public consultations and continuous exchanges with relevant stakeholders over the years, including the holding of a series of public forums and seminars, the Companies Bill was introduced into LegCo on 26 January 2011. Owing to the multiplicity and complexity of the issues involved, the Bills Committee on the Companies Bill ("the Bills Committee") conducted 44 meetings to scrutinise the Bill and deliberate on the new initiatives, policy considerations and drafting technicalities involved. In the process, the Bills Committee considered over 850 Committee Stage Amendments, as well as near 700 consequential amendments that were required for other laws of Hong Kong.

With the concerted efforts of all involved, the new Companies Ordinance ("the new Ordinance") was passed by LegCo on 12 July 2012.

To facilitate the implementation of the new Ordinance, 12 pieces of subsidiary legislation on technical and procedural matters had been introduced into LegCo by batches since early 2013. A Subcommittee was set up by the LegCo to scrutinise the subsidiary legislation in February 2013, with the legislative process completed in July 2013.



隨著政府頒布《2013 年公司條例（生效日期）公告》、《2013 年公司條例（修訂附表 7）公告》及《2013 年公司條例（修訂附表 10）公告》，實施新條例的整個立法程序於二零一三年十月二十五日完成。後兩份公告分別用以更新可不予起訴罪行的列表；以及更新對其他法例所作的相應修訂。從而新條例在二零一四年三月三日開始實施<sup>1</sup>。

新條例為香港公司的成立及營運提供了一個達至現代化國際標準的法律框架，並確保香港公司法的法律基礎能繼續最切合香港作為國際商業及金融中心的需要。

The entire legislative process for the implementation of the new Ordinance was completed on 25 October 2013 with the gazettal of the Companies Ordinance (Commencement) Notice 2013, the Companies Ordinance (Amendment of Schedule 7) Notice 2013 and the Companies Ordinance (Amendment of Schedule 10) Notice 2013. The latter two updated the list of compoundable offences and the list of consequential amendments made to other ordinances respectively. The new Ordinance came into operation on 3 March 2014 accordingly<sup>1</sup>.

The new Ordinance brings the legal framework for the incorporation and operation of companies in Hong Kong in line with modern international standards and ensures the infrastructure of Hong Kong's company law continues to best serve the needs of Hong Kong as an international commercial and financial centre.



<sup>1</sup> 有部分條文載於《2013 年公司條例（生效日期）公告》除外。

With the exception of some provisions as set out in the Companies Ordinance (Commencement) Notice 2013.

## 新《公司條例》— 立法工作歷程

## The new Companies Ordinance - Legislative History



**二零一二年六月**

《公司條例草案》委員會完成逐一審議草案條文的工作

**二零一二年七月十二日**

新《公司條例》獲立法會通過

**二零一二年九月至十二月**

就新《公司條例》的附屬法例舉行兩個階段的公眾諮詢

**2012**

**June 2012**

Completion of clause-by-clause scrutiny of the Companies Bill by the Bills Committee on the Companies Bill

**12 July 2012**

Passage of the new Companies Ordinance by the LegCo

**September to December 2012**

Public consultation on subsidiary legislation to be made under the new Companies Ordinance in two phases

**二零一三年一月至五月**

向立法會分批提交 12 項附屬法例

**二零一三年七月**

完成附屬法例的立法程序

**二零一三年十月二十五日**

《2013 年公司條例（生效日期）公告》、《2013 年公司條例（修訂附表 7）公告》及《2013 年公司條例（修訂附表 10）公告》刊憲

**2013**

**January to May 2013**

Introduction of 12 pieces of subsidiary legislation into the LegCo by batches

**July 2013**

Completion of the legislative process for the 12 pieces of subsidiary legislation

**25 October 2013**

Gazettal of the Companies Ordinance (Commencement) Notice 2013, the Companies Ordinance (Amendment of Schedule 7) Notice 2013 and the Companies Ordinance (Amendment of Schedule 10) Notice 2013

**二零一四年三月三日**

新《公司條例》開始實施

**2014**

**3 March 2014**

Commencement of the new Companies Ordinance

## 準備工作

為使各有關方面能順利過渡至新制度，在籌備實施新條例的期間，本處進行多方面的準備工作，詳情如下：

## Preparatory Work

With a view to achieving a smooth transition for all concerned, the Registry has undertaken preparatory work on various fronts in the run-up to the commencement of the new Ordinance, the details of which are as follow:

▶ **提升**我們的資訊系統以納入新的數據庫及工作流程，以配合新程序、新角色和職能及公司登記冊（下稱「登記冊」）上的新公司類別；

**O**verhauled the information system of the Registry to incorporate new database and workflows designed to accommodate new procedures, new roles and functions and new categories of companies on the Companies Register ("the Register");

▶ **公布**16份對外通告，闡釋新條例帶來的主要修改；

**I**ssued 16 External Circulars to elaborate on specific aspects of the new Companies Ordinance;

▶ **指明**83款在新條例下使用的表格，以及9款在《公司（清盤及雜項條文）條例》（第32章）下使用的表格；

**S**pecified 83 forms for use under the new Ordinance and 9 forms for use under the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32);



▶ **修訂**所有資料小冊子及有關申請程序的指引，以反映新的法律規定；

**R**evised all information pamphlets and guidance notes on application procedures to reflect the new statutory requirements;

▶ **全面**檢討本處的政策、組織架構、工作指引及運作程序，以協助本處員工工作好準備過渡至新制度；及

**C**arried out a comprehensive review of the Registry's policies, organisation structure, work guidelines and operational procedures to prepare Registry staff for the transition to the new regime; and

▶ **舉辦**內部簡介會及編製內部指引及程序，確保本處所有員工能有效地執行其在新條例下的職務及處理查詢。

**O**rganised internal briefings and compiled internal guidelines and procedural notes to ensure that all Registry staff are fully equipped to carry out their duties and handle enquiries under the new Ordinance.



## 推廣及宣傳工作

本處進行全面的宣傳工作，以協助公眾知悉新條例的實施和新條例所帶來的主要改變。

自新條例通過成為法例後，我們在本處網站 ([www.cr.gov.hk](http://www.cr.gov.hk)) 設立了專題欄目，提供關於新條例 21 個部分和 12 項附屬法例的簡介資料。本處不斷更新該欄目以提供有用資料，包括主要修改概要、常見問題的答案、條文對照表、過渡安排和新表格。處長已公布 16 份對外通告和四份指引，載述新條例帶來的主要修改。所有對外通告和指引已上載本處網頁。

宣傳工作還包括在新條例實施前向登記冊上逾一百萬間註冊公司發出通函和資料小冊子。本處亦向專業團體、各大商會及訂閱本處電子資訊的客戶發出電郵，告知有關各方新條例實施的最新發展情況。

## Promotion and Publicity Work

A comprehensive publicity campaign was launched to enhance public awareness of the implementation of the new Ordinance and the major changes brought about by the new law.

Since the enactment of the new Ordinance, a dedicated thematic section has been set up on the Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)) to provide briefing materials on all 21 parts of the new Ordinance and 12 pieces of subsidiary legislation made thereunder. The thematic section has been continuously updated to provide useful information which covers highlights of key changes, answers to Frequently Asked Questions, reference tables, transitional arrangements and new forms. The Registrar has issued 16 external circulars and four guidelines to provide information on the major changes introduced. Copies of all external circulars and guidelines are also available on the Registry's website.

As part of the publicity campaign, circular letters and information pamphlets have been sent to over one million registered companies on the Register before commencement of the new Ordinance. The Registry also issued circular emails to professional bodies, major chambers of commerce and subscribers of its e-News service to update all the parties concerned with the latest development in the implementation of the new Ordinance.



## 實施新《公司條例》

由二零一四年一月起，本處設立一條查詢專線，解答市民關於新條例事宜的電話查詢。在二零一四年一月至六月，該專線及本處同事一共處理了關於新條例規定或實施的電話查詢數目超過 47 000 宗。

From January 2014, a dedicated hotline has been set up to answer public enquiries on matters relating to the new Ordinance. Between January and June 2014, the hotline and colleagues of the Registry handled over 47,000 enquiries concerning the requirements or implementation of the new Ordinance.



與香港董事學會合辦「從董事角度認識新《公司條例》」研討會  
Forum on the new Companies Ordinance: "What Directors need to know?" organised jointly with the Hong Kong Institute of Directors



與香港律師會合辦「新《公司條例》簡介會」  
Briefing on the new Companies Ordinance jointly organised with the Law Society of Hong Kong



與香港會計師公會合辦「新《公司條例》簡介會」  
Briefing on the new Companies Ordinance jointly organised with the Hong Kong Institute of Certified Public Accountants



自新條例通過以來，本處已舉辦及參與超過 70 場簡介會，向超過 16 000 名出席人士介紹主要修改，他們包括來自專業團體、商業機構、大專院校和其他政府部門的人士及市民大眾。其中，本處在二零一四年一月舉辦的八場簡介會專題講解新條例下的新表格及程序，出席人數超過 4 300 人。

The Registry has organised and participated in over 70 briefing sessions since the passing of the new Ordinance to brief over 16,000 attendees on the major changes. These include members of professional bodies, business organisations, tertiary institutions, other government departments and the general public. Among them, eight were held by the Registry specifically on the new forms and procedures under the new Ordinance to over 4,300 attendees.



公司註冊處舉辦「新《公司條例》- 表格及程序簡介會」  
Briefing sessions on the new Companies Ordinance - Forms and Procedures held by the Companies Registry



在籌備實施新條例的期間，本處加強宣傳工作，包括在電視、電台和社會媒體播放廣告，在報章和專業期刊登載專題文章，以及在商業區的當眼位置展示橫額、海報等等。為吸引海外企業在香港設立公司及鞏固香港作為主要國際商業和金融中心的地位，我們亦借助香港在海外和內地的經濟貿易辦事處，推廣新條例所帶來的好處。

In the run-up to the implementation of the new law, publicity efforts intensified in the form of advertisements on television, radio and social media, feature articles in newspapers and professional journals and the display of promotional banners and posters at prominent locations in business districts. With a view to attracting overseas businesses to set up companies in Hong Kong and consolidating our status as an international business and financial centre, we also leveraged on Hong Kong's network of economic and trade offices overseas and in the Mainland to reach out to business communities outside Hong Kong to promote the benefits brought about by the new Ordinance.





## 實施情況

我們已經為實施新條例完成了上述的準備工作。在二零一四年三月三日，新條例準備就緒和過渡至新制度。在實施後的首周，有超過 99% 公司提交新的成立公司表格。至於其他有三個月過渡期的表格，新表格的使用率已超越舊表格並持續增加。而在六月初過渡期屆滿後，以每日收到超過 10 000 份文件的總數計算，新表格的使用率接近 100%。

新條例亦載有詳細的過渡性及推定條文，確保原有公司可順暢地過渡至新制度。

自二零一四年三月，經重建後的資訊系統運作順暢，給本處提供一個強大的基礎設施，以肩負新角色和職能。

## Implementation

With the completion of aforesaid preparatory work, the Companies Registry was fully geared up for the commencement of the new Ordinance on 3 March 2014 and transition to the new regime. In the first week after implementation, over 99 per cent of companies used new forms for submitting incorporation applications. For other forms with a 3-month transitional period for change, the usage rate of new forms has surpassed that of the old forms soon after commencement and continued to increase during the transitional period. Upon the expiry of the transitional period in early June, the usage rate of new forms, out of a pool of over 10,000 documents received daily, was close to 100 per cent.

The new Ordinance also contains detailed transitional and deeming provisions to enable existing companies to migrate to the new regime smoothly.

Since March 2014, the revamped information system of the Registry has been running smoothly, providing a strong infrastructure for the Registry to take up its new roles and functions.

# 05

## 企業監管展新章 New Chapter in Corporate Regulation

(這單  
第 2(3)  
法律1



# 《公司條例》

# COMPANIES ORDINANCE

## 第 622 章

## CHAPTER 622

本行本根據《1990 年法例 (活頁版) 條例》  
(3) 條印行，並切合 2013 年 4 月 25 日的  
情況。)

(This booklet is published under section 2(3) of  
the Laws (Loose-leaf Publication) Ordinance  
1990. It is up to date as of 25 April 2013.)

香港特別行政區政府物流服務署署長印行

PRINTED AND PUBLISHED BY THE DIRECTOR OF GOVERNMENT LOGISTICS,  
HONG KONG SPECIAL ADMINISTRATIVE REGION



香港法例第622章新《公司條例》（下稱「新條例」）於二零一四年三月三日生效，為香港的企業監管揭開新的一頁。

新條例包含21個部分，合共921項條文，11個附表及12項附屬法例，為香港公司的註冊及運作提供了一個現代化的法律框架，鞏固香港作為主要國際商業和金融中心的地位，並提升香港作為營商地的競爭力。

新條例取代舊有《公司條例》（第32章）（下稱「舊有條例」）關於公司的成立及運作的條文。新條例一經實施，這些條文即告廢除，而舊有條例中不被廢除的條文（即主要為關於招股章程和公司無力償債的條文）則保留在第32章內。新條例實施後，第32章改稱為《公司（清盤及雜項條文）條例》。

新條例的主要目的，是加強企業管治、方便營商、確保規管更為妥善，以及使香港的公司法例現代化。為達至這些目的的主要新猷簡介如下：

The commencement of the new Companies Ordinance, Chapter 622 of the Laws of Hong Kong ("the new Ordinance"), on 3 March 2014 marks a new chapter in Hong Kong's corporate regulation.

The new Ordinance, which consists of 21 parts, 921 sections, 11 Schedules and 12 pieces of subsidiary legislation, provides a modernised legal framework for the incorporation and operation of companies in Hong Kong and strengthens Hong Kong's status as a major international business and financial centre. It also reinforces Hong Kong's competitiveness as a place to do business.

The new Ordinance replaces those provisions in the old Companies Ordinance, Cap. 32 ("the old Ordinance") governing the formation and operation of companies, which were repealed upon the commencement of the new Ordinance. The provisions of the old Ordinance which are not repealed and which relate mainly to prospectuses and corporate insolvency remain in Cap. 32, which is renamed the Companies (Winding up and Miscellaneous Provisions) Ordinance.

The main objectives of the new Ordinance are to enhance corporate governance, facilitate business, ensure better regulation and modernise Hong Kong's company law. Some key initiatives for achieving the objectives are highlighted below.





## 加強企業管治

### 加強董事的問責性

舊法例載有條文禁止所有公眾公司及與某上市公司屬同一集團的私人公司，委任法人團體為其董事，而其他私人公司則無此限制。新條例規定，除原有限制外，私人公司最少須有一名董事為自然人。

為向董事提供清晰的指引，新條例亦規定董事有責任以合理水平的謹慎、技巧及努力行事，並訂出一套混合客觀及主觀的準則，以釐定應達到的標準。

### 提高股東在決策過程中的參與程度

為加強股東的權利，新條例有關要求以投票方式表決的最低人數規定，由佔總表決權的10%下調至5%。此外，如指定條件已予遵從，傳閱成員就周年成員大會作出的陳述書及提出的決議的費用，會由公司承擔。

## Enhancing Corporate Governance

### Strengthening the accountability of directors

There were provisions in the old law prohibiting all public companies, as well as private companies which are members of a group of companies of which a listed company is a member, from appointing a body corporate as their director. There was no restriction for other private companies. The new Ordinance requires, on top of these restrictions, that private companies must have at least one director who is an individual.

To provide clear guidance to directors, the new Ordinance also stipulates that a director has duty to exercise reasonable care, skill and diligence, and sets out a mixed objective and subjective test in the determination of the standard.

### Enhancing shareholder engagement in the decision making process

To enhance the right of shareholders, the threshold for demanding a poll is lowered from 10 per cent to 5 per cent of the total voting rights under the new Ordinance. In addition, the expenses of circulating members' statements or proposed resolutions for annual general meetings ("AGMs") will be borne by the company if certain specified conditions are met.



## 改善公司資料的披露

新條例規定公眾公司及不符合擬備簡明報告資格的私人公司，須擬備更詳盡的董事報告，而該報告須包括具分析性及前瞻性的「業務審視」。

## 修訂「人數驗證」

凡涉及收購要約或回購股份而作出的公開要約的計劃，包括私有化計劃，「人數驗證」的規定被新規定所取代。新規定述明，反對通過有關計劃的決議的票數，不得超過附於所有無利害關係股份的表決權的10%。

## 加強對股東的保障

新條例擴大不公平損害補救的範圍，以涵蓋「擬作出或不作出的作為」，藉此消除不明確情況，即有關成員可否就只是在建議階段的行動，或只是揚言作出或不作出某些作為的情況，提出有關不公平損害的訴訟。法院可批予的補救，其範圍亦擴至包括作出命令，禁制公司擬作出的作為，或規定公司作出其擬不作出的作為。

為避免出現利益衝突，新條例擴大董事受禁貸款及類似交易的範圍，以涵蓋更多與董事有關連的實體。新條例亦規定公司須獲成員的批准，才可訂立董事受僱於公司的保證年期超過或可超過三年的合約。

## Improving the disclosure of corporate information

The new Ordinance requires public companies and companies which are not qualified for simplified reporting to prepare a more comprehensive directors' report which includes an analytical and forward-looking business review.

## Modifying the "headcount test"

For a takeover offer or general offer to buy back shares, including a privatisation scheme, the "headcount test" is replaced by a new requirement that the number of votes cast against a resolution to approve the scheme must not be more than 10 per cent of the votes attached to all disinterested shares.

## Fostering shareholder protection

The scope of the unfair prejudice remedy is extended to cover proposed acts and omissions, so as to remove the uncertainty as to whether a member can bring an action for unfair prejudice where a course of action is only at the proposal stage, or where there is only a threat to do or not to do something. The remedies that may be granted by the Court are also extended to cover an order restraining the proposed act or requiring the doing of an act that the company has proposed not to do.

To avoid potential conflict of interests, the new Ordinance expands the prohibition on loans or similar transactions with directors to cover a wider category of entities connected with a director. It also provides that the approval of members must be obtained for any contracts under which the guaranteed term of employment of a director with the company exceeds or may exceed 3 years.

## 方便營商

### 簡化程序

為了方便營商，多個程序已予簡化：

- 在新條例下，只有一名成員的公司無須舉行周年成員大會，而其他公司可藉全體成員通過決議以免除舉行周年成員大會。
- 新條例為同一集團內的全資附屬公司的合併訂立不經法院的合併程序。新條例亦就減少股本引入以償付能力測試作為依據的不經法院程序，作為另一選擇。
- 在新條例下，所有公司（而非只有私人公司）都獲准從資本中撥款回購股份，但必須符合償付能力規定。而對於公司或其附屬公司提供資助以購入公司股份的限制，已予簡化及放寬。

## Facilitating Business

### Streamlining procedures

With the aim of facilitating business various procedures have been streamlined:

- Under the new Ordinance, single member companies are not required to hold AGMs and other companies may dispense with the requirement to hold AGMs by passing a resolution of all members.
- A new court-free regime for amalgamation of wholly-owned intra-group companies is introduced in the new Ordinance and an alternative court free procedure based on the solvency test has been introduced for the reduction of capital.
- Under the new Ordinance, all companies, not just private companies, are allowed to fund share buy-backs out of capital subject to the solvency test, and the restrictions on a company or any of its subsidiaries providing financial assistance for the purchase of shares in the company are streamlined and relaxed.



### 便利擬備簡明報告

為減輕公司的合規成本，並同時適切地維持公司財務報告的透明度，新條例納入新條文，便利更多中小企擬備簡明財務報告及簡明董事報告。

### 方便營商

新法例讓公司自行選擇是否使用法團印章，從而簡化公司簽立文件的方式。新法例亦准許公司使用電子科技在多於一個地點舉行成員大會。

新條例亦載明新條例批准或規定向公司作出或由公司作出的通訊的規則。

### Facilitating simplified reporting

To save compliance costs while maintaining an appropriate level of transparency in a company's financial reports, new provisions have been introduced to facilitate more small and medium-sized companies to prepare simplified accounts and directors' reports.

### Facilitating business operations

The new law simplifies the mode of execution of documents by making the use of a common seal optional and permits a general meeting to be held at more than one location using electronic technology.

The new Ordinance also sets out the rules governing communications that are authorised or required under the new Ordinance to be made to or by companies.





## 確保規管更為妥善

### 確保公司登記冊的資料準確無誤

新條例釐清公司註冊處處長（下稱「處長」）在文件登記及備存登記冊方面的權力，包括更正公司登記冊內的在排印或文書方面的錯誤、加上註釋，以及規定公司須解決任何互相抵觸之處或提供最新的資料。

### 加強執法制度

為加強執法，如處長有理由相信任何行為涉及提供任何虛假或誤導陳述的罪行，處長獲賦予取得文件或資料作調查的新權力。新條例亦加強獲委任的審查員調查公司事務的調查權力。

此外，新條例引入「責任人」的新定義，把檢控公司高級人員違反新條例任何條文的門檻降低，以針對舊法例下蓄意行為之外的故意或罔顧行為。

為鼓勵公司遵從法規並善用司法資源，新條例賦予處長就指明罪行以繳款代替檢控的新權力，該等罪行一般針對公司所犯簡單、輕微的規範性罪行。

### 改善押記的登記

為加強透明度，提交押記作登記的期限由五個星期縮短至一個月。此外，記錄押記的文書的經核證副本須提交以作登記及供公眾查閱。第三方會被視作對已登記的押記文書內的所有條款有法律構定的知悉。

## Ensuring Better Regulation

### Ensuring the accuracy of information on the Companies Register ("the Register")

The new Ordinance clarifies the powers of the Registrar of Companies ("the Registrar") in relation to the registration of documents and keeping of the Register. In particular, the Registrar may rectify typographical or clerical errors, make annotations, and require a company to resolve any inconsistency or provide updated information.

### Improving the enforcement regime

To improve enforcement, a new power of enquiry is given to the Registrar to obtain documents or information where there is reason to believe that any conduct relating to an offence of providing false or misleading statement has taken place. The investigatory powers of inspectors appointed to investigate the affairs of companies are also enhanced.

The threshold for breach of any provision of the new Ordinance by an officer of the company has been lowered through the introduction of a new definition of "responsible person", which targets intentional or reckless conduct rather than willful conduct as under the old law.

To encourage compliance and to optimise the use of judicial resources, the new Ordinance introduces a new power for the Registrar to compound specified offences, generally confined to straightforward and minor regulatory offences committed by companies.

### Reforming the registration of charges

To improve transparency, the period for submitting charges for registration has been shortened from five weeks to one month. Further, a certified copy of the instrument documenting the charge will have to be filed and registered for public search. Third parties will be deemed to have constructive notice of the terms of the charge as registered.

## 使法例現代化

### 以淺白的語文重寫法例

新條例以淺白的語文編寫。一些條文亦重新排列，使其先後次序更符合邏輯和便於使用，從而令新條例更易於閱讀和理解。

### 廢除組織章程大綱

新條例已廢除所有公司的組織章程大綱。對於根據《舊有公司條例》註冊的公司（下稱「原有公司」），先前載於章程大綱的條件，須視為載於公司章程細則的條文，與法定股本及股份面值有關的條文除外，因為在新條例下該等條文視為已被刪除。根據新條例申請註冊成立的公司，則只需提交法團成立表格及章程細則。

### 章程細則範本

為方便成立公司，《公司（章程細則範本）公告》（第 622H 章）提供三套獨立的章程細則範本，分別適用於公眾股份有限公司、私人股份有限公司及無股本的擔保有限公司。公司可選擇採納為其公司所屬類別而訂明的章程細則範本的全部或任何條文，作為公司的章程細則。

### 廢除股份面值

為符合國際趨勢，新條例廢除股份面值，並強制所有公司採用無面值股份制度，相關的概念如「法定股本」、「股份溢價」及「面值」等不復存在。廢除面值概念簡化了會計記項，並讓公司在改動股本結構方面有更大靈活性。

## Modernising the Law

### Rewriting the law in simple and plain language

The new Ordinance is written in simple and plain language. We have modernised the language and re-arranged the sequence of some of the provisions in a more logical and user-friendly order, so as to make the new Ordinance more readable and comprehensible.

### Abolishing the memorandum of association

The memorandum of association has been abolished for all companies. For companies registered under a former Companies Ordinance ("existing companies"), the conditions in the memorandum are deemed to be contained in the articles of association, except for those relating to authorised share capital and par value, which are regarded as deleted for all purposes. For companies which apply to be incorporated under the new Ordinance, they need to submit their incorporation form and articles of association only.

### Model articles of association

To facilitate the setting up of companies, the Companies (Model Articles) Notice (Cap. 622H) provides three standalone sets of model articles of association for public companies limited by shares, private companies limited by shares and companies limited by guarantee respectively. Companies may choose to adopt all or any of the provisions of the model articles prepared for the type of companies to which they belong.

### Abolishing par value

In line with international trends, the new Ordinance abolishes the par value of shares and migrates to a mandatory no-par regime for all companies. As a result, relevant concepts such as "authorised share capital", "share premium" and "nominal value" no longer exist. Retiring the concept of par value simplifies accounting entries and gives companies greater flexibility in structuring their share capital.

## 簡化公司類別

新條例簡化了可組成的公司類別，由舊條例的八類簡化至五類，而擔保有限公司則歸類為獨立的公司類別。

在新條例下可組成的五類公司為：

- 公眾股份有限公司
- 私人股份有限公司
- 無股本的擔保有限公司
- 有股本的公眾無限公司
- 有股本的私人無限公司

有關新條例的詳盡資料，請瀏覽公司註冊處網頁 ([www.cr.gov.hk](http://www.cr.gov.hk)) 內「新《公司條例》」一欄。

## Streamlining the types of companies

The new Ordinance streamlines the types of companies that can be formed from eight types under the old law into five types, with companies limited by guarantee categorised as a separate type of companies.

The 5 types of companies that can be formed under the new Ordinance are:-

- Public company limited by shares
- Private company limited by shares
- Company limited by guarantee without share capital
- Public unlimited company with share capital, and
- Private unlimited company with share capital

Comprehensive information about the new Ordinance are available at the “New Companies Ordinance” section on the Companies Registry’s website at [www.cr.gov.hk](http://www.cr.gov.hk).





# 06

## 業務回顧 Business Review







## 服務與運作

二零一三至一四年度工作量主要統計數字載於附錄 A。對本處而言，今年是特別繁忙的一年，除了要應付不斷增加的日常工作量外，亦要積極參與新《公司條例》的立法及籌備工作。儘管如此，全賴本處全體員工努力不懈及竭盡所能地工作，本處繼續達到所有服務指標，詳情載於附錄 B。

### 公司註冊成立及解散

由於商業登記費的豁免日期於二零一四年四月一日屆滿，因此二零一四年二月及三月湧現大批註冊成立公司的申請，令二零一三至一四年度註冊成立的新公司數目創新紀錄，達 191 713 宗，較前一財政年度高出 18.1%。平均每月有 15 976 間新公司註冊成立，新公司當中由一名成員組成的公司約佔 83%。

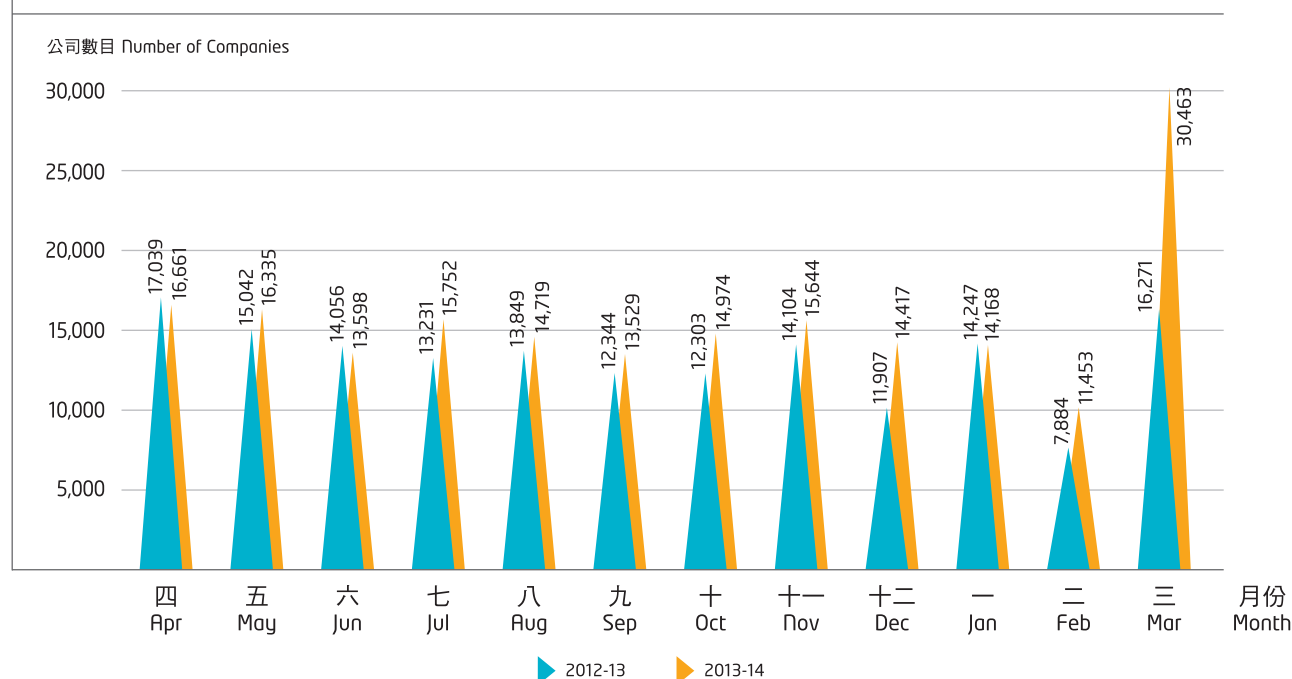
## Services and Operations

The key workload statistics for 2013-14 are in Appendix A. This year was an extremely busy year for the Registry. Apart from coping with the increasing workloads from the daily operations, the Registry had also been heavily engaged in the legislative and preparation work for the new Companies Ordinance ("the new Ordinance"). Nevertheless, with the hard work and full commitment of the Registry's colleagues, the Registry continued to meet all its performance targets, details of which are contained in Appendix B.

### Incorporation and Dissolution of Companies

Owing to the expiry of the waiver of business registration fee on 1 April 2014, a great influx of applications for incorporation of companies was seen in February and March 2014. This pushed the number of new companies incorporated in 2013-14 to a record level of 191,713, 18.1 per cent higher than the previous financial year. On average, there were 15,976 new companies incorporated a month of which about 83 per cent were one-member companies.

註冊成立公司  
Incorporation of Companies







同年，共有 54 169 間公司解散，當中有 20 701 間公司根據前《公司條例》（第 32 章）第 291 條（或根據二零一四年三月三日生效的新《公司條例》（第 622 章）第 746(2) 及 747(7) 條）被剔除名稱；另有 32 199 間不營運但有償債能力的私人公司根據前《公司條例》第 291AA 條（或根據二零一四年三月三日生效的新《公司條例》第 751(3) 條）撤銷註冊；而以清盤方式解散的公司共有 1 254 間。

54,169 companies were dissolved in the same financial year. These included 20,701 companies struck off under section 291 of the predecessor Companies Ordinance (Cap. 32) (or sections 746(2) and 747(7) of the new Companies Ordinance (Cap. 622) since 3 March 2014), 32,199 defunct, solvent private companies deregistered under section 291AA of the predecessor Companies Ordinance (or section 751(3) of the new Companies Ordinance since 3 March 2014), and 1,254 companies dissolved by liquidation.

## 文件登記

在二零一三至一四年度，提交本處登記的文件數目為平均每個工作天 10 314 份，全年共有 2 547 563 份，較前一財政年度上升約 11.1 %。

## Registration of Documents

In 2013-14, the Registry on average received 10,314 documents for registration every working day, or 2,547,563 in total, which represents an increase of 11.1 per cent on the previous financial year's figure.



10,314

平均每個工作天提交本處登記的文件數目

Average Number of documents received each working day

登記文件提供了公司在不同範疇的營運資料，而該等文件包括組織章程大綱及組織章程細則<sup>1</sup>、董事及公司秘書的委任及更改通知書、註冊辦事處地址更改通知書、股份分配申報表和周年申報表等。

These documents provided information on different aspects of a company's operations, including the memorandum and articles of association<sup>1</sup>, notifications of appointments and changes of company secretaries and directors, changes of registered office addresses, returns of allotments and annual returns.

<sup>1</sup> 新《公司條例》（第 622 章）於二零一四年三月三日實施後，公司只須設有組織章程細則。

With the implementation of the new Companies Ordinance (Cap. 622) on 3 March 2014, companies are only required to have articles of association.

## 公眾查冊

二零一三至一四年度，使用電子查冊服務查閱文件影像紀錄，以及查閱公司資料的數目，分別達 3 557 627 宗及 236 589 宗，較之前 12 個月輕微增加約 1%。至於查閱董事索引的數目為 330 261 宗，增幅約 3.9%。

## Public Searches

The numbers of electronic searches of document image records and company particulars increased slightly by about 1 per cent to 3,557,627 and 236,589 respectively in 2013-14 as compared to the past 12 months. Searches on the Directors' Index were increased by about 3.9 per cent to 330,261.

3,557,627



二零一三至一四年度查閱文件影像紀錄的個案數目  
Number of searches of document image records during 2013-14

公眾透過全日 24 小時運作的網上查冊中心 ([www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)) 查閱公司資料的比率超過 99%。客戶繳付一小筆查冊費後，即可聯線閱覽或下載公司現況資料及已提交本處登記文件的數碼影像紀錄。透過「註冊易」註冊成立的新公司，其資料在公司註冊成立後可隨即讓公眾查閱。本處設有常用的付款方法，例如透過信用卡或繳費靈網上服務付款，方便客戶以電子方式繳交查冊費。此外，客戶亦可訂購文件或紀錄的經核證副本，並選擇以郵遞或速遞方式收取，或親自到本處的公眾查冊中心領取。

客戶只須繳交年費，便可以登記成為網上查冊中心的登記聯線用戶（下稱「登記用戶」），以較低的費用查閱公司資料，並可享有從預付款帳戶扣除查冊費的方便，以及定期收取其查冊紀錄的報告。在此期間登記用戶約有 2 400 名。

Over 99 per cent of company searches were made through the Registry's Cyber Search Centre ("CSC") ([www.icris.cr.gov.hk](http://www.icris.cr.gov.hk)) on a round-the-clock basis. Current particulars of companies and digitised image of documents registered with the Registry can be viewed or downloaded by payment of a small sum of search fees. Particulars of new companies incorporated through the e-Registry are available for public inspection immediately upon incorporation. Popular payment channels such as credit card payment or PPS by Internet have been in place to facilitate electronic payment of search fees. Certified true copies of documents or records can be ordered and delivered to customers by post or courier or collected in person at the Registry's Public Search Centre.

By payment of an annual fee, customers can register as CSC registered online users ("registered users") and enjoy lower rates for searching company information. They can also enjoy the convenience of having the search fees deducted from their prepayment accounts and receiving periodical reports on their search activities. There were about 2,400 registered users during the period.



## 登記押記

在二零一三至一四年度，提交本處登記的公司押記總數為 26 484 份，平均每個工作天 107 份，較前一財政年度下跌約 22.1%。提交本處登記的押記當中，約有三分之二與房地產有關。

## Registration of Charges

A total of 26,484 company charges, an average of 107 per working day, were received for registration during 2013-14, which is about 22.1 per cent fewer than the figure for the previous financial year. About two-thirds of the charges related to landed property.

107

平均每個工作天提交本處登記的押記數目  
Average Number of charges received each working day





## 財務表現

### 財務目標及摘要

一九九三年八月一日，前立法局通過決議成立公司註冊處營運基金（下稱「營運基金」）。營運基金的運作受《營運基金條例》（第 430 章）規管。該條例規定，營運基金必須按照商業原則，在財政自給的基礎上運作，目標是：

- 使營運基金的收入足以支付本處提供服務的一切開支；及
- 為所運用的固定資產平均淨值取得目標回報率。目標回報率由財政司司長釐訂，二零一三至一四年度的目標回報率是 6.7%。

## Financial Performance

### Financial Objectives and Highlights

The Companies Registry Trading Fund ("CRTF") was established on 1 August 1993 by a resolution passed by the Legislative Council ("LegCo"). The operations of the CRTF are governed by the Trading Funds Ordinance (Cap. 430) which requires the CRTF to operate under commercial principles on a self-financing basis. The CRTF aims to:-

- meet all the expenses incurred by the Registry in the provision of services out of its income; and
- achieve a target rate of return on average net fixed assets employed as determined by the Financial Secretary. The rate for 2013-14 is 6.7 per cent.

## 經審計的周年財務報表

本處按照公認會計原則製備周年財務報表。報表經由審計署署長審核，並提交立法會省覽。經審核的二零一三至一四年度財務報表及審計署署長報告載於附錄 C。

## Audited Annual Financial Statements

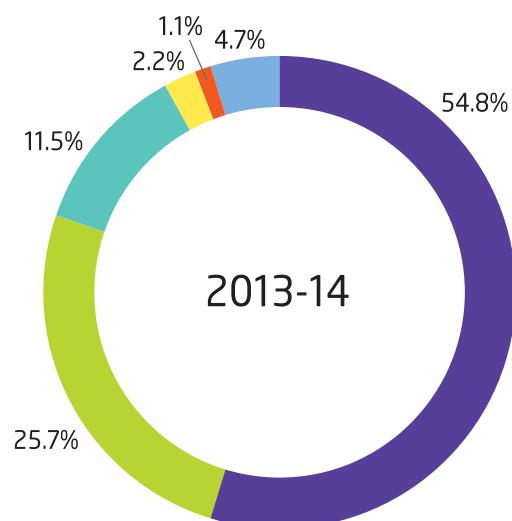
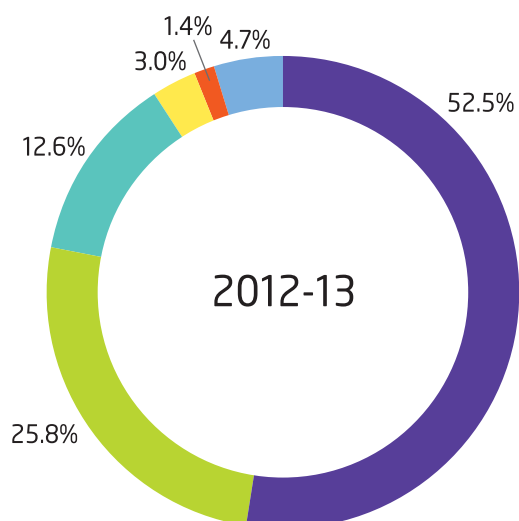
The annual financial statements of the Registry were prepared in accordance with generally accepted accounting principles, audited by the Director of Audit and tabled before the LegCo. The audited financial statements for 2013-14 together with the Report of the Director of Audit are set out at Appendix C.

## 財務摘要

### Financial Summary

以百萬港元計	HK\$ million	2012-13	2013-14
營業額	Turnover	532.1	605.6
運作成本	Operating costs	249.0	271.7
除稅後盈利	Profit after tax	253.6	291.5
已付予 / 須付予政府的股息	Dividends paid / payable to the Government	253.6	291.5
固定資產平均淨值回報率	Rate of return on average net fixed assets	63.6%	72.5%

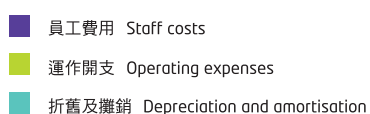
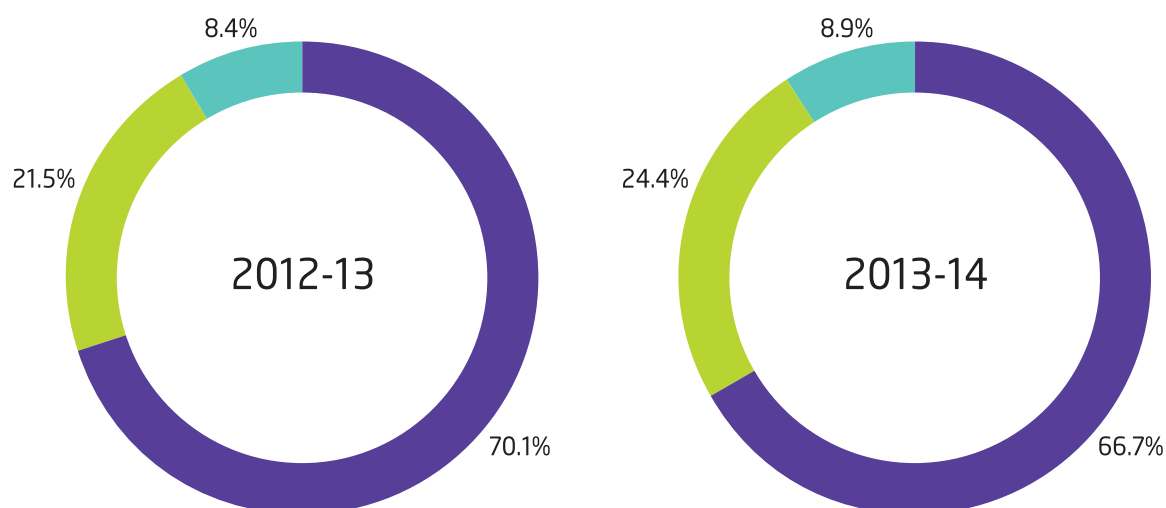
營業額  
Turnover



- 公司註冊成立費 Incorporation fees
- 押記文件登記費 Charges registration fees
- 周年申報表登記費 Annual registration fees
- 管理及其他費用 Fees for administration and collection services
- 查冊及影印收費 Search and copying fees
- 其他費用 Other fees



### 運作成本 Operating Costs



## 財政檢討

整體來說，本處二零一三至一四年度的業務有溫和增長。不過，二零一四年二月及三月湧現大批註冊成立公司的申請，結果令年內的營業額及除稅後盈利創下新紀錄。營業額及除稅後盈利分別為 6 億 560 萬元及 2 億 9,150 萬元，較二零一二至一三年度分別上升 13.8% 及 14.9%。

## Financial Review

In general the business of the Registry grew moderately in 2013-14. However, the huge influx of new incorporation applications in February and March 2014 resulted in record figures of turnover and profit after tax for the year. Turnover and profit after tax were \$605.6 million and \$291.5 million respectively, 13.8 per cent and 14.9 per cent higher than those of 2012-13 respectively.



本處收入均來自在《公司條例》下提供給公司的服務，尤其是從新公司註冊成立的收入，佔本處的總營業額一半以上。不過，這方面的收入很大程度視乎全球和本地經濟狀況而定。由於二零一四年二月及三月湧現大批註冊成立公司的申請，在二零一三至一四年度，本處收取的公司註冊成立費，較前一年上升約 18.6%。

除了公司註冊成立費外，周年申報表的每年登記費及查閱公司資料費用亦是本處的主要收入來源。隨着公司登記冊上的公司數目增加，在二零一三至一四年度，周年申報表登記費及查冊費較二零一二至一三年度，分別上升約 13.3% 及 3.9%。

至於開支方面，則較二零一二至一三年度上升約 9.1%，主要涉及新《公司條例》的宣傳及推廣費用、系統提升工程的維修費和攤銷成本及通脹因素。

The Registry's revenue is derived from the services provided by the Registry to companies under the Companies Ordinance. In particular, the revenue from incorporation of new companies, which contributes more than half of the Registry's total turnover, largely depends on global and local economic conditions. With the huge influx of applications of new incorporation in February and March 2014, the amount of incorporation fees collected in 2013-14 is about 18.6 per cent higher than that for previous financial year.

Apart from incorporation fees, annual registration fees of annual returns and search fees for company information are also the major sources of the Registry's income. Consequential to the increasing number of companies on the Companies Register ("the Register"), the revenue from annual registration fees and search fees increased by about 13.3 per cent and 3.9 per cent respectively in 2013-14 as compared to 2012-13.

On expenditure side, the increase of about 9.1 per cent over 2012-13 mainly stemmed from the publicity and promotion costs of the new Ordinance, the maintenance and amortised costs of system projects and enhancements as well as inflation.

本處透過系統提升、內部資源調配及精簡程序，令生產力不斷提升。因此，本處一直都能夠在財政自給的基礎上運作，並累積足夠儲備用以持續發展。無論是現時或日後推行的發展項目，本處均無須借貸。本處的負債主要包括員工所積存假期的貨幣化價值、網上查冊中心及「註冊易」登記用戶的預付款項、稅款及應計費用。截至二零一四年三月三十一日，本處的現金及銀行和外匯基金存款合共達 7 億 7,800 萬元，充裕的儲備使本處能制訂和推行發展策略，以保持向公眾提供優質服務及應付不可預見的逆向經濟波動。

## 前瞻

本處多年來對資源運用一直嚴格監控，並在策劃未來財務時採取審慎態度。

本處的主要收入來自註冊成立公司的申請。雖然新公司註冊成立的數目在近兩年大幅增加，但是預計公司註冊成立的數目在來年大致會在現有的水平維持不變。至於本處其他主要業務，在計及登記冊上的公司數目增加後，預期在二零一四至一五年度向本處提交的周年申報表數目及查閱公司資料的數目分別會有溫和增長。不過，預期因通脹令運作成本增加，會大致抵銷該等業務所增加的收入。因此，預計二零一四至一五年度的業績穩定。就中期而言，本處會繼續維持良好的整體財務狀況為長遠服務提升項目提供資金。

With continuous improvement of the Registry's productivity through system enhancement, internal redeployment of resources and procedure streamlining, the Registry has been able to operate on a self-financing basis and accumulate adequate reserve for ongoing development. The Registry did not require any loan financing for existing or future development. Most of the Registry's liabilities were monetised value of the untaken leave of staff, prepayments from registered users of CSC and e-Registry, taxation and accrued expenses. As at 31 March 2014, the Registry had a total of \$778.0 million cash in hand and deposits with banks and the Exchange Fund which enabled the Registry to formulate and implement development strategies for maintaining its services to the public at a high quality level, as well as meet any unforeseeable adverse business fluctuation.

## Looking Ahead

The Registry has, over the years, exercised stringent control on utilisation of resources and a prudent approach has been adopted for planning ahead.

Application for incorporation of companies has been a major source of revenue of the Registry. Notwithstanding the surge in the annual number of applications for incorporation received in the past two years, we anticipate that the annual number of incorporation applications in the coming years will show a more stable trend. For the other major activities of the Registry, taking into account the increasing number of companies on the Register, the number of annual returns to be filed with the Registry and searches of company information are expected to grow modestly in 2014-15. The increase in revenue from these activities will be mostly offset by an envisaged increase in operating costs due to inflation, resulting in a steady outturn for 2014-15. In the medium term, the Registry will strive to maintain a sound overall financial position so as to enable the Registry to commit to long-term plans for service improvement.



## 可持續發展的資訊系統策略

多年來，為了配合香港作為主要國際商業及金融中心的發展步伐，本處透過精簡工作程序並引進新科技，一直不遺餘力地提升服務及生產力。在二零零五年二月，推出了「公司註冊處綜合資訊系統」第一階段的「網上查冊中心」，提供了一個方便易用的網上平台，讓客戶可全日 24 小時查閱在本處登記的公司資料。現時超過 99% 的查閱公司資料在網上進行，而客戶在數分鐘內便可下載公司文件的影像紀錄。於二零一一年年初，亦推出「公司註冊處綜合資訊系統」第二階段的「註冊易」，使香港進入電子成立公司及電子提交文件的新紀元。新公司可透過「註冊易」於一個小時內完成註冊程序，而公司的資料亦可隨即讓公眾在網上查閱。隨着流動軟件日益普及的使用，本處亦在二零一二年六月推出公司查冊流動版服務。

在二零一三年十一月，本處順利完成「公司註冊處綜合資訊系統」計劃，並完成該系統配合新《公司條例》實施的大型重建工程。

為了向客戶提供優質服務，一個安全、穩定、可靠的資訊科技基礎設施對本處至為重要。過去數年，本處在資訊科技發展方面已取得長足進展，但本處仍有需要為資訊系統制訂短中長期的策略，以切合本處日後在業務及運作上的需要。

## Information System Strategy for Sustainability Development

Over the years, the Registry has spared no efforts in improving its services and productivity through streamlining of work procedures and introduction of new technology in order to keep up with the pace of the development of Hong Kong as a major international commercial and financial centre. The CSC, Phase 1 of the Integrated Companies Registry Information System ("ICRIS"), implemented in February 2005 provides a 24-hour and convenient internet platform for the public to access company information registered with the Registry. Over 99 per cent of company searches are now conducted online and customers may download image records of companies within minutes. The launch of the e-Registry, Phase 2 of ICRIS, in early 2011 brought Hong Kong to a new era of electronic incorporation of companies and filing of documents. Through the e-Registry, a new company can be incorporated within an hour, with its information readily available for inspection online immediately. With the widespread use of mobile applications, the Registry has also launched its mobile search service from June 2012.

In November 2013, the Registry successfully completed the ICRIS project and concluded a major revamp of ICRIS for the implementation of the new Ordinance.

The Registry recognises that a secure, stable and reliable IT infrastructure is vital to the provision of quality services to its customers. Whilst achieving significant milestones in IT development over the past years, short, medium and long term information system strategies are necessary for the Registry to meet its business and operational needs in future.



為此，「部門資訊科技規劃」的項目已開展，藉此全面檢討現行的資訊科技基礎設施（包括「公司註冊處綜合資訊系統」）。本處會因應持份者時刻轉變的需要而不斷提升服務，以確保本處的資訊系統與時並進，備有最新的硬件和軟件，使本處能迎接資訊科技變更及發展所帶來的機遇。

For this purpose, the Departmental Information Technology Planning project has been initiated for an overall review of the existing IT infrastructure including the ICRIS, and the Registry will undertake continuous enhancements in response to stakeholders' changing needs. We aim to improve the IT infrastructure to ensure that the Registry's information system is supported by updated hardware and software and is resilient to technological changes and development.

07

# 企業管治 Corporate Governance







## 企業管治政策

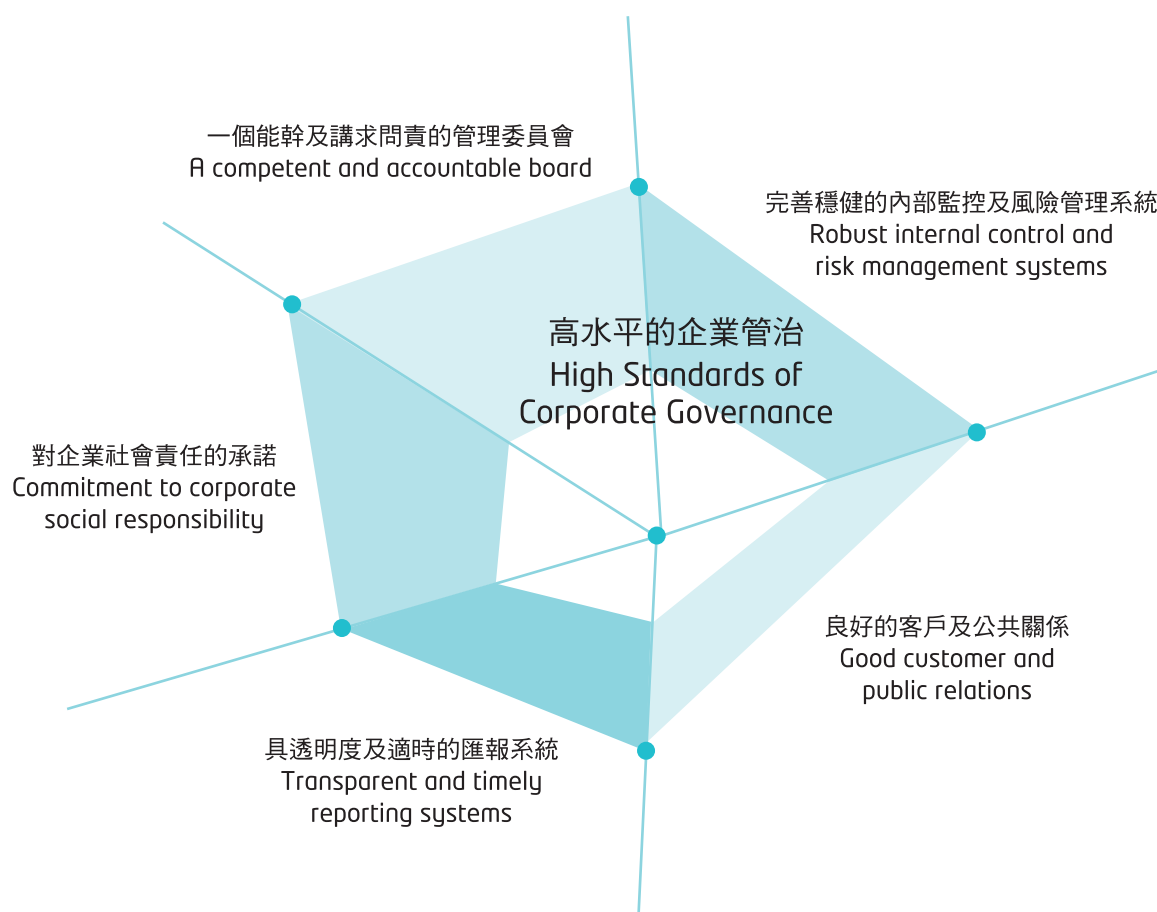
本處致力維持高水平的企業管治，以確保本處運作的效率及效能。妥善的管治不但可以提升公眾對本處企業管治能力及誠信的信心和信任，還能提升員工對部門的滿意度。為培養良好的管治文化，本處於二零一二年五月發表了公司註冊處企業管治政策聲明。該聲明概述了本處的企業管治綱領，並就如何在本處應用管治原則提供指引，以維持最高的企業管治標準。企業管治政策聲明的內容載於附錄 E。

## Corporate Governance Policy

The Registry strives to maintain high standards of corporate governance in ensuring the efficiency and effectiveness of the Registry's operations. Proper governance underpins the public's confidence and trust in the Registry's capability and integrity, as well as the level of satisfaction of its employees. To foster a culture of good governance, the Registry promulgated its Corporate Governance Policy Statement in May 2012. The Statement outlines the Corporate Governance Framework of the Registry and provides guidance on the application of the governance principles in the Registry in order to uphold the highest standards in this respect. The text of the Corporate Governance Policy Statement is provided at Appendix E.

### 公司註冊處企業管治綱領

#### Companies Registry Corporate Governance Framework



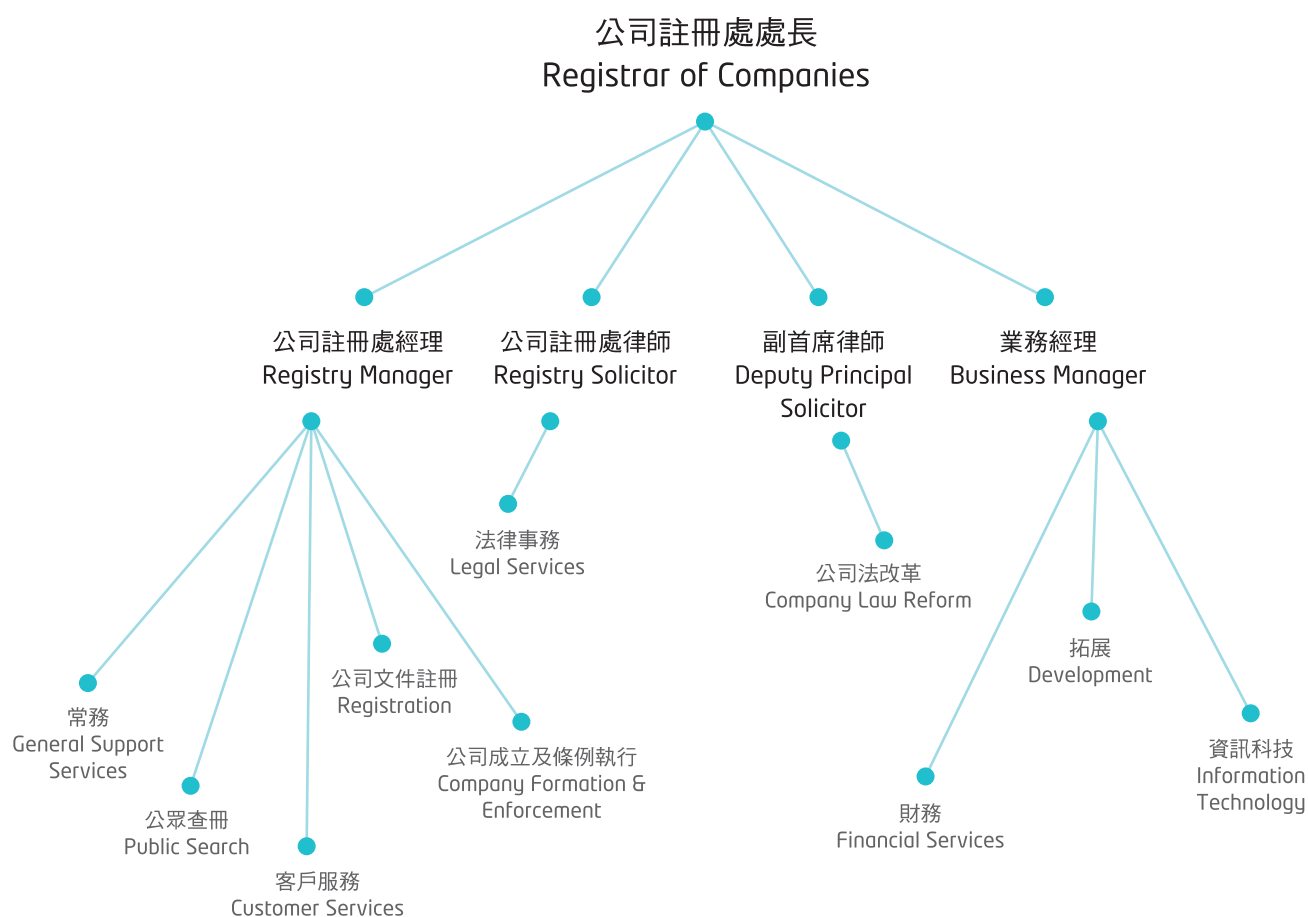
## 組織架構

本處已設立一個明確的組織架構，確保本處具問責性並妥善地肩負法定角色、執行法定職能，以及向公眾提供法定服務。設立有關架構的用意是維持有效的內部監控系統，確保權責分明及職責分工恰當。架構的高層組織載於下圖：

## Organisation and Structure

The Registry has established a clear organisational structure to ensure that the Registry's statutory roles, functions and services to the public are accounted for and delivered properly. It serves to maintain an effective internal control system with well-defined levels of authority and proper segregation of duties. A high level structure is shown in the diagram below.

### 公司註冊處組織圖 Companies Registry's Organisation Chart



截至二零一四年三月底，本處共有 372 名員工，包括 308 名公務員及 64 名合約員工。為應付工作量的增加，本處的人手較去年稍微增加。每名員工的職能及職責均清楚界定，並傳達予有關員工。

As at the end of March 2014, the total headcount of the Registry was 372, of which 308 are civil servants and 64 are contract staff. To cope with the increased workload, the headcount slightly increased compared to that in preceding year. The roles and responsibilities of each staff member are well defined and conveyed to the staff.





公眾查冊部的管理人員  
Managers of the Public  
Search Division

總部的高級管理人員  
Senior officers of Headquarters





公司文件註冊部的管理人員  
Managers of the Registration  
Division



公司成立及條例執行部的管理人員  
Managers of the Company Formation and  
Enforcement Division



## 管理委員會及 轄下專責委員會

本處管理委員會是本處企業管治綱領的核心所在。委員會確保維持高水平的企業管治，並設有有效的內部監控。

委員會由公司註冊處處長擔任主席，成員包括本處全體首長級人員。委員會負責訂定策略和政策，發出指示及管理本處的業務。委員會每月（或因應需要更頻密地）召開會議，以監督本處的運作和表現。在會上，委員會討論、檢討並監察本處的主要措施及工作，以確保策劃妥善、運作有效，以及遵從有關規例和既定程序。

## Management Board and Committees

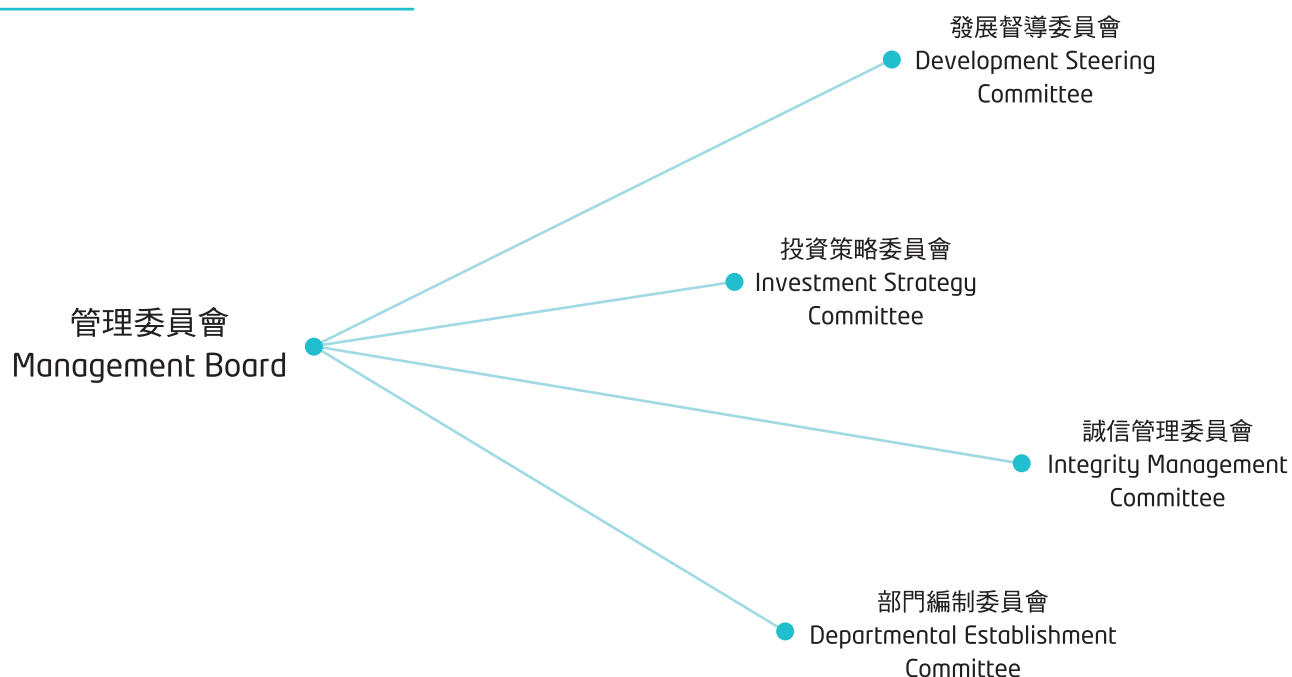
The Companies Registry's Management Board is the core of the Registry's corporate governance framework. The Board ensures that a high standard of corporate governance is maintained and an effective internal control is in place.

The Board is chaired by the Registrar of Companies and composed of all directorate officers of the Registry. It formulates strategies and policies, gives directions and manages the business affairs of the Registry. Board meetings are conducted on a monthly basis, or more frequently if necessary, to oversee the operations and performance of the Registry. In the meetings, major initiatives and activities of the Registry are discussed, reviewed and monitored to ensure that they are being effectively planned and executed and comply with relevant regulations and established procedures.





## 管理委員會及轄下專責委員會 Board and Committee



在委員會之下設立了四個專責委員會，各有清晰及特定的職權範圍，負責監察誠信、投資策略、發展及部門編制等重要範疇。專責委員會就這些特定範疇提供有效和專注的監督和領導工作，以提高效率，務求穩妥地管理本處的表現。這些專責委員會亦會向管理委員會作出建議，以持續監察及加強良好之企業管治常規。

Four dedicated committees with clear and specific terms of reference have been set up to oversee the crucial areas of integrity, investment strategies, development and departmental establishment. They provide effective and focused oversight and leadership to those specific areas to ensure efficiency and proper management. They also make recommendations to the Board for continual monitoring and enhancement of good corporate governance practices.

## 規管及問責性

### 規則與規例

本處員工如要向公眾提供專業的服務，清晰而詳盡的規則和規例是不可或缺的。本處雖然根據《營運基金條例》（第 430 章）以營運基金部門運作，但在處理採購及其他事宜時仍須依從相關的政府規則及規例行事。此外，本處亦制定內部指引和通告，以配合本處的特殊運作需要。有關規則和規例如有任何更改，會從速向員工發布；並會定期重新傳閱各指引和通告，以加深員工對有關規定的認識。

## Regulation and Accountability

### Rules and Regulations

Clear and comprehensive rules and regulations are essential for the Registry's staff to deliver professional services to the public. Whilst operating as a trading fund department under the Trading Funds Ordinance (Cap. 430), the Registry is still required to comply with relevant Government rules and regulations when dealing with procurement and other matters. Internal guidelines and circulars are also in place to cater for the specific operational needs of the Registry. Any changes in rules and regulations are promulgated to staff members promptly and their awareness will be reinforced by regular re-circulation of guidelines and circulars.



## 整體工作及業務計劃

為達至業務及政策目標，本處每年均會在整體工作及業務計劃內載列短期及長遠策略。計劃須提交財經事務及庫務局局長批核。一經批核，計劃便會成為衡量本處表現的準則，並作為本處發展的指引。

## 誠信管理

擁有廉潔守正、誠實可信的隊伍，對實行有效的企業管治系統至為重要。誠信管理委員會成立的目的，是推廣誠信管理並監察本處在這方面的措施。委員會致力促進員工保持崇高的操守標準，每年制訂誠信管理工作計劃。工作計劃提供清晰的指引，讓本處人員了解本處推行誠信管理的工作及決心。公司註冊處經理獲委任為本處的誠信事務主任，負責監察每年誠信管理工作計劃的策劃及執行。二零一三至一四年度誠信管理工作計劃所列出的所有工作項目已圓滿完成。

## Corporate and Business Plan

Every year, the Registry sets out in its Corporate and Business Plan both short- and long-term strategies for achieving its business and policy objectives. The annual plan is submitted to the Secretary for the Financial Services and the Treasury for approval, and once approved, it serves as the benchmarks for evaluating the Registry's performance and its guidepost for its development.

## Integrity Management

An ethical, clean and honest workforce is vital to an effective corporate governance system. The Integrity Management Committee was established to promote and monitor integrity management and initiatives in the Registry. The Committee strives to promote high ethical standards among staff members and draws up an annual Integrity Management Programme Action Plan every year which provides clear guidance on the Registry's commitment to and efforts in integrity management. The Registry Manager is appointed as the Registry's Ethical Officer to oversee the planning and execution of the annual action plan. All the initiatives set out in the action plan for 2013-14 were implemented successfully during the year.





本處員工須遵守及遵從《公務員守則》。有關守則列出對公務員隊伍保持廉潔守正、誠信不阿至關重要的核心價值，這些核心價值包括：

- 堅守法治；
- 誠實可信、廉潔守正；
- 對所作決定和行動負責；
- 政治中立；
- 行事客觀、不偏不倚；及
- 盡忠職守、專業勤奮。

年內，本處在處內放映影片和舉行講座，提醒員工誠信的重要性，向他們提供如何防止貪污的指引及良好做法。本處亦鼓勵他們參加由公務員事務局舉辦以誠信為題的會議、研討會和工作坊。

The Registry's staff members are required to abide by and comply with the Civil Service Code. The Code sets out the core values which are fundamental to the integrity and probity of the civil service. These values include:-

- Commitment to the rule of law;
- Honesty and integrity;
- Accountability for decisions and actions;
- Political neutrality;
- Objectivity and impartiality; and
- Dedication, professionalism and diligence.

During the year, in-house video shows and talks were organised to alert staff members to the importance of integrity and provide guidelines and good practices on how to prevent corruption. Staff members are also encouraged to attend conferences, seminars and workshops organised by the Civil Service Bureau on this subject.



觀看誠信管理影片「辦公室的影子」  
Watching an integrity management video entitled "the Mirror"

## 報告及審計

財經事務及庫務局常任秘書長（財經事務）、財經事務及庫務局的財經事務科的代表與本處的管理團隊定期舉行會議，以檢討本處的表現，並討論政策、運作及立法方面的事宜。此外，財經事務及庫務局的庫務科的代表亦會每半年與本處舉行會議，以評估及監察本處的財務表現。

每年，本處都在周年財務報表及年報內匯報工作表現及成績。周年財務報表是按照公認會計原則製備，並經由審計署署長審核。經審核的財務報表連同年報會一併提交立法會省覽。經提交後，便會上載本處網頁，供公眾閱覽。

## Report and Audit

Regular meetings between the Permanent Secretary for Financial Services and the Treasury (Financial Services), representatives of the Financial Services Branch of the Financial Services and the Treasury Bureau and the Registry's management team are held to review the Registry's performance and discuss any policy, operational and legislative issues. Meetings with representatives of the Treasury Branch of the Financial Services and the Treasury Bureau are also held to evaluate and monitor the Registry's financial performance biannually.

Annually, the Registry reports its performance and achievements for the year in its annual financial statements and annual report. The annual financial statements are prepared in accordance with generally accepted accounting principles and audited by the Director of Audit. The audited financial statements and the annual report are tabled in the Legislative Council and uploaded onto the Registry's website for public information.



## 風險管理

### 資訊科技保安

本處全日 24 小時提供的網上公司查冊及公司註冊服務，需要一個安全、穩定、可靠的電腦平台作為支援。由公司註冊處處長擔任主席而成員包括本處高層管理人員的發展督導委員會，負責監督本處的資訊科技功能。發展督導委員會亦就本處的資訊科技策略和新措施的制訂及執行作出決策，以確保這些策略和新措施配合本處的計劃、政策及目標。

面對日增的保安威脅、瞬息萬變的資訊科技保安及流動技術，本處不斷檢討資訊科技策略及功能，以確保配備高度保安措施。特別是會根據政府資訊科技總監辦公室所提供的指引，定期檢討和更新資訊保安事故應變機制，以加強保安事故的管理。另外，本處亦每年聘請獨立的審核員進行審核，確保本處在資訊科技保安方面採取有效及足夠的保護措施。

在確保資訊科技系統的保安獲得有效保護方面，員工對資訊保安政策和指示的認知及遵從亦同樣重要。為此，本處定期及在有需要時會檢討和更新資訊科技保安政策、資訊保安事故處理指引及部門的終端用戶資訊科技保安指示，以配合科技的發展。本處亦設有資訊科技保安認知計劃，透過各種渠道，讓員工獲得最新資料。

## Risk Management

### IT Security

The provision of the Registry's round-the-clock online companies search and incorporation services requires a secure, stable and reliable IT platform. The IT functions of the Registry are overseen by the Development Steering Committee which is chaired by the Registrar of Companies and comprises the senior officers of the Registry. The Committee also makes decisions on the formulation and execution of the Registry's IT strategies and initiatives to ensure their alignment with the mission, policies and objectives of the Registry.

With increasing security threats and rapid changes in IT security and mobile technologies, the Registry constantly reviews its IT strategies and functions to ensure that a high-level security measure is in place. In particular, the Information Security Incident Response mechanism is regularly reviewed and updated in accordance with guidelines provided by the Office of the Government Chief Information Officer for strengthening the management of security incidents. Independent auditors are also engaged annually to ensure that the Registry's IT security protection measures are effective and adequate.

To ensure effective security protection of IT systems, staff awareness of and compliance with security policies and instructions are of equal importance. To this end, the Registry reviews and updates its IT Security Policy, Guidelines on Information Security Incident Handling, and End Users' Instructions on IT Security of the Registry regularly and whenever necessary to keep in pace with the advancement of technology. An IT security awareness program is in place to keep the Registry's staff members updated through various means.





## 業務持續運作計劃

業務風險和系統威脅可能以不同形式出現，從而影響本處的運作。為確保一旦發生事故時，本處重要的運作仍能繼續，本處制訂了業務持續運作計劃，勾劃出緊急情況突然出現時本處如何繼續運作。該計劃向員工提供發出號令的安排、關注點、指引及程序，以應付令整個服務受到影響的突發事件。該計劃亦包括一個運作復原系統，以確保本處能繼續提供重要的服務及盡量減少資料流失的可能。此外，本處會進行運作復原演習，以測試復原程序及定期檢討復原系統是否操作正常。

## Business Continuity Plan

Business and system risks and threats may take a variety of forms and affect the Registry's operations adversely. To ensure the continuity of the Registry's critical operations during any unexpected disruptions, the Registry has developed a business continuity plan to map out how it will continue to operate once an unexpected contingency occurs. The plan provides the line of command, focus, guidance and procedures to staff members when there is any unforeseeable event that would disrupt the entire operation. A disaster recovery system is covered in the plan to ensure the continuity of critical services and minimise data loss. The reliability and proper functioning of the disaster recovery procedures are tested and reviewed periodically through disaster recovery drills.

## 溝通及透明度

本處明白，客戶的意見和建議，對持續改善服務至關重要。為此，本處已設立多個有效的溝通渠道，讓客戶得知本處的服務和工作表現，並讓客戶向本處提供意見。

## 服務承諾

本處自一九九三年成立以來已制定清晰的服務承諾及有關服務標準，讓公眾可評估本處各項主要服務的表現。我們嚴密監察服務承諾及服務標準，並考慮客戶的期望和意見每年進行檢討。為使客戶得知本處的服務承諾及服務標準，本處每年都公布服務指標和成績。政府的諮詢服務中心和本處的查詢櫃檯會提供公司註冊處所公布的服務承諾，供市民索閱。市民亦可於本處網站瀏覽或下載這些資料。在二零一三至一四年度，本處超越了所有服務指標。

## Communication and Transparency

The Registry recognises that comments and feedbacks from customers are crucial for the continuous improvement of its services to customers. A number of effective communication channels have been established for the Registry to inform customers of its services and performance and for the customers to provide their views and opinions to the Registry.

## Performance Pledge

The Registry has well defined performance pledges and their respective service standards for the public to evaluate the performance of its major services since its establishment in 1993. The pledges and standards are closely monitored and reviewed every year taking into account customers' expectations and comments. To keep customers updated about the performance pledges and service standards, the Registry publishes its performance targets and results annually. The published Companies Registry Performance Pledge is available for public access at Government's Public Services Enquiry Centres and the Registry's Information Counter. It can also be accessed or downloaded from the Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)). In 2013-14, the Registry successfully exceeded all its performance targets.



服務承諾 2014  
Performance Pledge 2014



## 公司註冊處客戶聯絡小組

本處自成立以來，便一直邀請主要客戶及相關持份者的代表擔任公司註冊處客戶聯絡小組成員，包括香港律師會、香港會計師公會、香港特許秘書公會和香港銀行公會的代表。客戶聯絡小組提供了良好及有效的平台，讓小組成員就本處各項服務及新措施交流意見。透過定期舉行客戶聯絡小組會議，本處的高層人員向客戶介紹本處的政策和工作程序，並藉此機會蒐集客戶的意見及了解他們的需要和期望。

## Companies Registry Customer Liaison Group

Since the establishment of the Companies Registry, the Registry has invited representatives of its major customers and relevant stakeholders including representatives of the Law Society of Hong Kong, the Hong Kong Institute of Certified Public Accountants, the Hong Kong Institute of Chartered Secretaries and the Hong Kong Association of Banks to be members of the Companies Registry Customer Liaison Group ("CRCLG"). The CRCLG provides a useful and effective forum for exchanging views and ideas on the Registry's services and initiatives. Through regular CRCLG meetings, senior officers of the Registry brief customers on the Registry's policies and procedures. It also provides the opportunities for the Registry to gather customers' views and better understand their needs and expectations.



公司註冊處客戶聯絡小組  
The Companies Registry Customer Liaison Group



## 與市民的溝通

本處一直遵從政府的《公開資料守則》，處理所有由本處保存的、與本處運作相關的資料的查詢。

透過本處網站 ([www.cr.gov.hk](http://www.cr.gov.hk))，市民可獲得關於本處核心業務、法例修訂、提交文件規定及拓展計劃的最新詳盡資料。網站備有繁體中文、簡體中文及英文版。我們定期檢討和更新網站的內容，使客戶了解有關本處最新的法例和程序規定。有需要時，我們會在本地網站設立主題性的專設欄目以廣周知，例如「新《公司條例》」的專設欄目，讓市民充分掌握最新的發展。

本處設立的電話諮詢熱線 ((852) 2234 9933)，每周七天、全日 24 小時解答有關本處服務的查詢；在二零一三至一四年度內，接獲的電話查詢數目有 58 000 宗。此外，本處亦於二零一四年一月至八月期間設立一條專線 ((852) 3142 2822) 解答有關新《公司條例》的查詢。為配合本處全日 24 小時提供的電子查冊、公司註冊及提交文件服務，本處服務組 ((852) 8201 8273) 全日 24 小時運作，解答有關使用電子服務的技術問題。客戶亦可在本處的辦事處或透過其他方式索取資料小冊子。

## Communication with Public

All along the Registry follows the Government's Code on Access to Information promulgated by the Government in handling requests for information kept by the Registry relating to its operations.

Through the Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)), the public can also gain access to comprehensive and up-to-date information on the Registry's core business activities, changes in legislation, filing requirements and our development programme. The website is available in traditional and simplified Chinese and English versions. The contents of the website are regularly reviewed and updated so that customers are kept aware of the latest statutory and procedural requirements. When necessary, dedicated thematic sections for topics which require public attention such as the new Companies Ordinance ("the new Ordinance") are set up on the website to keep the public abreast of the latest development.

An enquiry hotline ((852) 2234 9933) is set up for answering enquiries about the Registry's services on a 24x7 basis and received over 58,000 calls in 2013-14. A dedicated hotline ((852) 3142 2822) has also been set up to answer enquiries on the new Ordinance between January and August 2014. To complement the Registry's round-the-clock electronic search, incorporation and filing services, the Registry's Help Desk ((852) 8201 8273) operates on a 24-hour basis to provide technical advice for using the electronic services. Customers can also obtain information pamphlets from the Registry on site or by other means.

我們深信，了解客戶的需要和期望對制訂及提供服務項目至為重要，而定期聯絡客戶並與他們保持緊密聯繫，是蒐集客戶意見的最有效方法。為此，本處進行客戶服務調查。此外，本處不時派代表拜訪主要客戶蒐集意見，以優化我們的服務。本處亦藉機會獲取客戶對立法及程序上的轉變的意見及宣傳新服務。為推廣新《公司條例》，本處於超過70場簡介會上，講解和介紹新條例。

The Registry believes that understanding customers' needs and expectations is indispensable for the design and delivery of its services. Regular and close contacts with customers is the best way to gather feedbacks from customers. To achieve this, the Registry also conducts customer service surveys. In addition, representatives of the Registry pay courtesy visits to major customers to gather feedbacks in order to refine its services. The Registry also takes such opportunity to obtain views on legislative and procedural changes and promote the Registry's new services. In an effort to promote the new Ordinance, the Registry makes presentations or briefings in over 70 seminars.

公司註冊處舉辦的新《公司條例》表格及程序簡介會  
Briefings on forms and procedures under the new Companies Ordinance organised by the Registry



公司註冊處參加香港貿發局舉辦的國際中小企博覽  
The Registry joined the World SME Expo organised by the Hong Kong Trade Development Council

## 與其他司法管轄區的聯繫

本處不斷建立和增進與內地及其他司法管轄區的對口單位的聯繫。這讓本處能充分掌握世界各地的公司規管及註冊制度的最新發展情況，並與其他公司註冊機關交流意見及經驗。

年內，本處代表團在二零一三年六月出席於馬來西亞吉隆坡舉行的「企業管治圓桌會議」；在二零一四年三月出席於巴西里約熱內盧舉行的「公司註冊論壇 2014」。本處亦接待了來自新加坡對口單位及內地多個省級局及機構的訪客和官員。

## Liaison with Other Jurisdictions

The Registry continuously establishes and fosters links with its counterparts in Mainland China and other jurisdictions. This enables the Registry to keep abreast of the latest developments in company regulatory and registration regimes worldwide and exchange ideas and experience with other registries.

During the year, delegations from the Registry attended the Asian Roundtable on Corporate Governance in Kuala Lumpur, Malaysia in June 2013 and the Corporate Registers Forum 2014 in Rio de Janeiro, Brazil in March 2014. The Registry also received visitors and officials from our Singapore counterpart and a number of Mainland provincial departments and institutions.



公司註冊處代表團在二零一四年三月出席於巴西舉行的「公司註冊論壇 2014」

The delegation of the Companies Registry attended the Corporate Registers Forum 2014 in Brazil



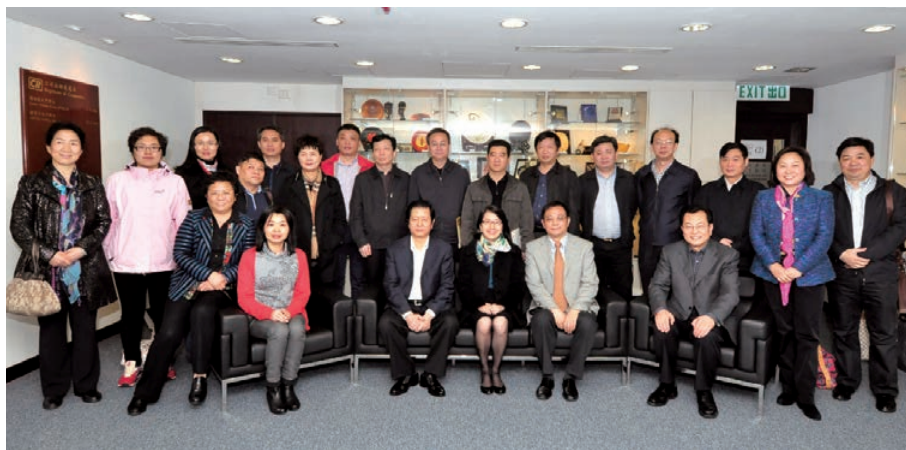


新加坡會計與企業管理局總裁葉耀祖先生到訪公司註冊處

Mr. Kenneth Yap, the Chief Executive of the Accounting and Corporate Regulatory Authority of Singapore, visited the Companies Registry

「全國工商行政管理系統省局領導幹部赴港交流考察團」的代表團到訪公司註冊處

Delegation of All-China Leaders and Cadres of Provincial Administrations for Industry and Commerce to Hong Kong for Exchanges visited the Companies Registry



08

# 可持續發展報告 Sustainability Report







香港仔坊會 AKA 社會服務 Social Service  
賽馬會黃志強長者地區中心  
公司註冊處義工隊合辦及贊助  
經典金曲賀新春  
2014年2月15日 星期六



## 企業社會責任

為履行企業社會責任，本處致力促進社會的可持續發展。本處採取穩健的管理政策及措施去維持高水平的企業管治，以提供優質服務，同時亦整體上高度重視對員工、社會及環境在可持續發展方面所作出的承諾。為此，本處自二零一零年起制訂了企業社會責任政策聲明，闡述本處履行企業社會責任的綱領。企業社會責任政策聲明的內容載於附錄 F。

## Corporate Social Responsibility

To discharge its corporate social responsibility, the Registry strives to contribute to the sustainable growth of the community. Whilst adopting sound management policies and practices to maintain a high standard of corporate governance in the provision of quality services, the Registry also assigns high priority to its commitments to its staff members, the community and the environment as a whole. A framework for discharging the Registry's corporate social responsibility has been established since 2010 for this purpose as described in the Registry's Corporate Social Responsibility Policy Statement. The text of the statement is provided in Appendix F.





## 保持崇高的操守標準

正如「企業管治」的篇章所載，為了建立並保持廉潔守正及具崇高操守標準的隊伍，本處要求員工在履行職責時需切實遵從《公務員守則》。而本處在此方面的工作和措施，則由誠信管理委員會負責監督。公司註冊處誠信管理委員會在二零一三至一四年度誠信管理工作計劃下訂定的工作目標，全於年度內達致。

## Maintaining Highest Ethical Standard

As reported in the chapter, "Corporate Governance", to set up and maintain a workforce of integrity and high ethical standards of conduct in the Registry, the Civil Service Code has been adopted for compliance by the Registry's staff when discharging their duties. The Registry's efforts and initiatives in this area are overseen by the Integrity Management Committee. All targets set by the Committee in its Integrity Management Programme for 2013-14 were achieved during the course of the year.

## 關懷員工

### 人力資源規劃

本處認同策略性使命得以成功達成，員工是關鍵所在。一個高質素及專業的團隊對本處為客戶提供優質服務及持續發展至為重要。為此，本處在詳細考慮業務需求及發展計劃後，制訂了人力資源政策及策略。由本處高層管理人員組成的部門編制委員會，負責審議人手方面的建議以切合現時及日後的需要，並向公司註冊處處長推薦制訂本處人力計劃的方案。

### 培訓及發展

本處致力促進員工的持續發展，每年均會制訂部門培訓發展計劃，以促進不同職系人員的培訓及發展。公司註冊處處長已委任培訓經理，負責監督該計劃的落實情況，並就培訓及發展的事宜向有關人員提供建議。

本處每年都會為員工在處內舉辦培訓課程，讓員工知悉本處各項最新措施，認識新訂立或經修訂的工作程序。此外，本處開辦入職課程，讓新入職員工對本處及本處的工作有更多認識。為了員工的個人發展，本處安排了各個範疇的培訓課程，當中包括誠信及壓力管理課程。為實施新《公司條例》所帶來的改變做好準備，在二零一三至一四年度，本處為員工安排了 16 場簡介會講解不同題目，而個別部別／組別更為員工安排了與工作有關的新表格及指明規定的培訓課程，以配合員工的工作並協助他們順利過渡至新制度。

## Caring for Staff Members

### Manpower Planning

The Registry recognises that staff members are the precious key for successful implementation of its strategic missions. A high-calibre and professional workforce is critical for the provision of quality services to customers and sustainability of the Registry. To this end, the Registry has developed human resource policies and strategies with due consideration of its business requirements and development plan. The Registry's Departmental Establishment Committee, composed of senior officers, considers staffing proposals to meet current and future needs and makes recommendations to the Registrar of Companies ("the Registrar") for the formulation of the Registry's manpower plans.

### Training and Development

The Registry is committed to the continuous development of its staff members. A Departmental Training and Development Plan is formulated every year to support the training and development of different grades of officers. Training managers are appointed by the Registrar to oversee the implementation of the Plan and offer advice to officers on matters relating to training and development.

Every year, the Registry conducts in-house training for staff members on its latest initiatives and new or revised work procedures. Induction Programme is conducted for new staff members to provide them with a better understanding of the Registry and its work. Training on various aspects including integrity and stress management are arranged for the personal development of staff. In 2013-14, to prepare for the changes arising from the implementation of the new Companies Ordinance ("the new Ordinance"), 16 briefings on various topics of the new Ordinance were arranged for the Registry's staff. Job-related trainings on new forms and specific requirements were also arranged by individual divisions/sections to facilitate the work of their staff and smooth transition.



除在處內舉辦培訓課程外，本處亦培養員工不斷學習及自我提升的精神，鼓勵員工參加由公務員事務局公務員培訓處舉辦的培訓課程或提供的網上課程。本處提名員工參加本地或海外的研討會及會議，以擴闊他們的視野，增廣見聞。此外，本處亦資助員工修讀與工作有關的外間課程和參加考試。

截至二零一四年三月的年度，本處員工共參加了 922 個培訓日。

Apart from in-house trainings, the Registry also fosters a culture of continuous learning and self-development of staff. Staff members are encouraged to attend training programmes organised by the Civil Service Training and Development Institute of the Civil Service Bureau or undertake online courses provided by the Institute. The Registry nominates staff to attend local and overseas seminars and conferences to broaden their perspectives and widen their exposure. It also provides financial support to staff members who wish to attend external work-related courses and examinations.

For the year ending March 2014, a total of 922 training days have been undertaken by staff of the Registry.



在處內舉辦有關壓力管理的研討會  
In-house seminar on stress management

在處內舉辦新《公司條例》簡介會  
In-house briefing sessions on new Companies Ordinance





## 職業安全及健康

為達致為全體員工提供一個健康安全工作間的目標，本處成立了安全委員會，負責制訂和推行安全政策及措施，並加以監察和檢討。本處定期進行職業安全巡查，以找出工作間潛在的職安健風險，並即時妥善跟進。此外，本處亦鼓勵員工參加相關的訓練課程，以提高他們的職業安全意識。

## Occupational Safety and Health

To achieve the Registry's commitment to providing a healthy and safe workplace for all staff members, a Safety Committee is established to formulate, implement, monitor and review safety policies and measures. Regular occupational safety inspections are conducted to identify potential hazards in the workplace, and any identified areas are followed up promptly and effectively. Staff members are encouraged to attend relevant training courses to promote their occupational safety awareness.



## 員工獎勵及嘉許

本處設有增進員工表現計劃，三個獎項分別是工作表現獎、最佳服務獎及最佳櫃檯職員獎。該計劃旨在加強員工對部門服務承諾的認識和承擔，並激勵員工不斷改善為市民提供的服務。

## Staff Motivation and Recognition

The Registry has implemented a Staff Motivation Scheme which consists of three awards, namely, the Registry Performance Award, the Best Service Award and the Best Counter Staff Award. The objectives of the Scheme are to promote staff awareness of the Registry's performance pledges, enhance staff commitment and motivate staff towards continuous improvement of service in serving the community.





全賴員工的努力不懈和優秀表現，在二零一三至一四年度，本處超越了所有服務承諾的目標水平。本處因此向合資格的員工頒發工作表現獎，以表揚他們出色的工作表現。在二零一三年，本處的客戶投票選出「本地公司更改名稱 — 網上提交文件」服務（一項由新公司註冊組提供的服務）為最佳服務。最佳櫃檯職員獎有助促進本處員工竭誠為客戶提供有禮及高效率服務的使命感。去年，我們的客戶交回共 1 600 份投票表格，選出 15 名最佳櫃檯職員獎的得獎者。

With the efforts and excellent performance of staff members, the Registry has exceeded the targets of all its performance pledges for 2013-14 and the Registry Performance Award was granted to all eligible staff in recognition of their good work. In 2013, "Change of Name of Local Companies (e-Submission)", a service provided by the New Companies Section, was voted by our customers as the winner of the Best Service Award. The Best Counter Staff Award has helped instil a sense of commitment in staff to provide courteous and efficient service. Last year, 15 winners of the Best Counter Staff Award were selected by our counter customers who returned 1,600 voting forms.



「本地公司更改名稱 — 網上提交文件」服務獲頒二零一三年度最佳服務獎  
"Change of Name of Local Companies (e-Submission)" won the Best Service Award 2013

## 與員工溝通

本處相信與員工有效溝通至為重要。由管方及員方代表組成的部門協商委員會定期召開會議，討論與工作有關的事項，並蒐集員工的意見。公司註冊處處長亦不時與各部別的管理人員舉行會議，討論未來數年本處的工作方向、策略及新措施。此外，本處出版員工通訊，藉以加強員工之間的溝通，並提供一個平台，分享工作經歷，並登載本處的成績和員工努力的成果，共慶佳績。

## Communication with Staff

The Registry believes that effective communication with staff is essential. The Departmental Consultative Committee, composed of management and staff representatives, meets regularly to discuss work-related issues and gather opinions from staff. The Registrar also meets divisional managers from time to time to discuss work directions, strategies and initiatives of the Registry for the years ahead. Furthermore, staff newsletters are published to enhance communication among staff members as well as serve as a forum to share experience and success stories.



為加強本處整體的效率和生產力，本處致力鼓勵所有員工充分發揮潛能。本處員工的主管人員，每年均會就員工工作表現的評核報告與員工進行面談，討論員工的工作表現，並就員工的事業發展需要提出培訓方面的建議。在這些直接的面談中，主管人員及下屬得以交流對工作表現的意見及想法，並討論員工的事業前途及發展計劃。

The Registry strives to encourage all staff members to perform to their full potential with a view to enhancing its overall effectiveness and productivity. Staff appraisal interviews are conducted annually to discuss staff performance and to recommend training for their development needs. Supervisors and subordinates can exchange views and thoughts on performances, discuss career prospects and development plans at these face-to-face interviews.

本處十分重視員工的投訴。本處設有機制，確保員工的投訴得到妥善處理。本處已委任公司註冊處經理擔任部門的員工投訴主任，確保員工的每宗投訴均獲得公平及妥善的處理，並迅速作出必須的糾正。

The Registry attaches great importance to staff complaints. The Registry has established mechanism to ensure proper handling of staff complaints. The Registry Manager has been appointed as the Departmental Staff Complaints Officer to ensure that every complaint is handled in a fair and proper manner, and that any necessary remedial action is taken promptly.



## 員工關係

年內，本處為員工舉辦多項聯誼及康樂活動，促進團隊精神和員工關係。活動包括東平洲地質公園之旅，以及聖誕聯歡會暨自助午餐。此外，還圓滿舉辦多個專題興趣班，例如卡通造型馬卡龍製作班、朱古力松露製作班、港式點心・蝦餃咸水角製作班、拉花藝術班、新春花藝設計班及氣球花扭扭班等。員工對這些活動好評如潮，並攜同家屬參加部分活動。

於二零一三至一四年度舉辦的活動：



## Staff Relation

The Registry promotes team work and good relations among staff members. A series of social and recreational activities including an outing to Tung Ping Chau Geopark and a Christmas party-cum-lunch buffet is organised for staff members during the year. Special interest classes on macaroon making, chocolate making, dim sum making, latte art, flower arrangement and balloon twisting were also held successfully. These activities won positive feedbacks from staff and their family members also joined some of the activities.

Activities held in 2013-14:





二十周年旅行 — 東平洲地質  
公園之旅、塔門一天遊暨攝影  
比賽  
20th Anniversary Outing cum  
Photo Competition



二十周年慶祝晚宴  
20<sup>th</sup> Anniversary Celebration Dinner



羽毛球比賽  
Badminton Competition



2013 聖誕自助午餐聯歡會  
2013 Christmas Party  
cum Lunch Buffet



氣球花扭扭班  
Balloon Twisting Class

朱古力松露製作班  
Chocolate Making Class



新春花藝設計班  
Flower Arrangement Class



## 關心社會

本處擔當良好企業公民的角色，經常支持並參與多項義工和慈善活動，對社會的貢獻備受稱頌。

本處義工隊於二零零二年成立，透過參與多項不同的義工和慈善活動，致力服務社會，並積極支持弱勢社群和長者。

## Caring for Community

As a good corporate citizen, the Registry provides continuous support and participates in voluntary and charitable services. Its contributions to the community are well recognised.

The Registry Volunteer Team, established in 2002, devotes its efforts in serving the community and supporting the underprivileged and the elderly through its active participation in a variety of voluntary services and charitable activities.



本處獲頒二零一三年度「義工服務」金獎

The Registry received the Gold Award for Volunteer Service in 2013

員工參與的義工和慈善活動：

Volunteer and Charitable Activities Participated by Staff Members:

粵韻頌親恩敬老粵曲演唱會

A Cantonese operatic song concert for the elderly



「樓是有情在龍城」探訪九龍城區的長者

Visiting the elderly living in Kowloon City during Tuen Ng Festival





義務工作發展局全港賣旗日  
旗站義工  
Volunteers in the  
Territory-wide Flag Day  
organised by the Agency  
of Volunteer Service

《香港人 香港心》義工大  
使行動獎  
《Hong Kong Citizen  
Hong Kong Heart》  
Volunteer Ambassador  
Program Award



「耆康會關泉白普理護理安老院慰親日」探訪安老院長者  
Visiting the elderly at the SAGE Quan Chuen Bradbury Home  
for the Elderly



參與健康快車武林群英匯光明 2013 義務工作  
Participating in the volunteer work of a fund-raising activity  
organised by the Lifeline Express





橙絲帶行動 2013 —  
到社區中心探訪中風  
患者  
Orange Ribbon  
Campaign 2013 -  
Visiting patients  
suffering from stroke  
in a community  
centre

「同賀中秋慶團圓」長者探訪活動  
Visiting the elderly during Mid-Autumn Festival



「心睇·力行」國際白杖日 2013 步行籌款  
International White Cane Day 2013

「愛心獻保良」粵曲演唱會  
Participating in a fund-  
raising Cantonese opera  
song concert organised by  
the Po Leung Kuk





### 同心展關懷

本處自二零零八至零九年度起，已連續第六年獲頒「同心展關懷」標誌。二零一三至一四年度，本處獲頒發超越5年「同心展關懷」標誌，以表揚本處在履行企業社會責任方面奮力承擔企業責任的表現。本處更獲列入「無障礙友善企業／機構名單」，以表揚本處在建立無障礙環境及文化，關愛不同社會組群的需要所取得的卓越表現。

### Caring Organisation

The Registry has achieved the recognition as a Caring Organisation for six consecutive years since 2008-09. In 2013-14, the Registry has been awarded the 5 Years Plus Caring Organisation Logo in recognition of its achievements in Corporate Social Responsibility and commitment as a corporate citizen. The Registry has also been included in the List of Barrier-free Companies/Organisations in recognition of its excellent achievement in developing barrier-free environment and culture to care for the needs of different groups in the community.





## 無障礙網頁嘉許計劃

無障礙網頁的設立旨在改善殘疾人士的生活質素，讓他們更易掌握最新資訊，以及處理日常所需。為鼓勵社會採用無障礙網頁設計的網站，政府資訊科技總監辦公室及平等機會委員會合辦無障礙網頁嘉許計劃，以表揚本地企業和機構能夠提供易於瀏覽的網站。本處參與了計劃，而我們的網站亦達致萬維網聯盟《無障礙網頁內容指引》2.0 版 AA 級別的標準，並符合金獎級別的所有技術準則。



## Web Accessibility Recognition Scheme

Web Accessibility aims to enhance the quality of living of persons with disabilities and make it easier for them to get hold of the latest information and take care of daily needs. To encourage adoption of web accessibility in the community, the Office of Government Chief Information Officer and the Equal Opportunities Commission jointly organised the Web Accessibility Recognition Scheme ("the Scheme") to show appreciation to local business and organisations for making their websites easily accessible. The Registry participated in the Scheme and its websites have achieved World Wide Web Consortium (W3C)

Web Content Accessibility Guidelines WCAG 2.0 Level AA standards and have met all technical criteria for the Gold Award.

## 工作影子計劃

二零一四年一月二十七日，本處與國際成就計劃香港部攜手合作，舉辦為期一天的工作影子計劃。這項活動的目的在於幫助青年人了解實際的工作環境，為投身社會做好準備，提早計劃未來。當天本處接待了 12 名中五學生，讓他們跟隨工作導師完成一天的日常工作。

## Job Shadowing Programme

The Registry, in collaboration with Junior Achievement Hong Kong, hosted a one-day Job Shadowing programme on 27 January 2014. The programme aims to expose young people to real business environment and encourage them to start planning their career at an early stage. The Registry sponsored 12 Fifth Form students who "shadowed" their workplace mentors as they went through a normal day at work.



## 關注環境

本處致力以有利環保的方式運作。根據減少耗用物料、廢物再用、循環再造，以及減少耗用能源的環保原則，本處制訂了多項環保政策，務求盡量減低可能對環境造成不良影響，以及繼續尋求方法對環保作出更大貢獻。本處亦開發了「公司註冊處綜合資訊系統」，以期為客戶提供全自動化的無紙張電子服務。

### 環保採購

多年來，本處持續減少耗用能源及紙張，並透過購買對環境造成最少不良影響的環保產品，以及減少使用一次性即棄物品，藉此落實環保採購措施。在搜購優質產品及服務的過程中，本處會把人類健康及環境保護等因素列入考慮範圍。在二零一三年，本處大多達致重要環保措施的主要目標。詳情可參閱登載於本處網站 ([www.cr.gov.hk](http://www.cr.gov.hk)) 的二零一三年環保報告。

### 電子服務

本處設立了「註冊易」入門網站，推行電子服務，讓客戶可在網上提交必須交付本處登記的主要指明表格。隨著越來越多客戶使用本處的電子服務，本處及商界在來年的紙張耗用量預期會相應減少。

## Caring for Environment

The Registry is committed to conducting its operations in an environmentally-responsible manner. To minimise any possible adverse impact on the environment and continuously enhance the Registry's environmental friendliness, environmental policies based on the principles of reducing the consumption of materials, reusing and recycling materials, and minimising energy consumption have been established. The Registry has also developed its Integrated Companies Registry Information System for the provision of fully automated electronic and paperless services.

### Green Procurement

Over the years, the Registry has continued to reduce consumption of energy and paper, and implemented green procurement by purchasing green products that cause minimal adverse environmental impact and reducing the use of one-off disposable items. Human health and environmental concerns are factored into the search for high quality products and services in the procurement process. In 2013, the Registry mostly achieved the targets for key green measures details of which can be found in the Environmental Report 2013 on the Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)).

### Electronic Services

The Registry has established the e-Registry portal and introduced electronic services for online submission of major specified forms that are required to be registered with the Registry. With increasing usage of the Registry's electronic services, the use of paper by the Registry and the business community is expected to decrease in the coming years.

## 締造更佳工作環境

本處致力為員工締造更佳工作環境。本處獲環境保護署的室內空氣質素檢定計劃頒發「良好級」證書。為進一步改善工作環境，本處自二零一三年年初起在辦事處的範圍內擺放了綠色植物。

## Better Work Environment

The Registry is dedicated to building a better work environment for its staff members. It has obtained a rating of "Good Class" under the Indoor Air Quality Certificate Scheme of the Environmental Protection Department. To further improve the work environment, green plants have been placed in office areas of the Registry since early 2013.





# 附錄 Appendices

二零一三至一四年度工作量主要統計數字  
Key Workload Statistics for 2013-14

A

服務指標及工作表現  
Performance Targets and Achievements

B

審計署署長報告及周年帳目表  
Report of the Director of Audit and Annual Accounts

C

二零一三至一四年度公司法改革常務委員會成員名單  
List of Members of the Standing Committee on Company Law Reform 2013-14

D

公司註冊處企業管治政策聲明  
Companies Registry Corporate Governance Policy Statement

E

公司註冊處企業社會責任政策聲明  
Companies Registry Corporate Social Responsibility Policy Statement

F

## 二零一三至一四年度工作量主要統計數字 Key Workload Statistics for 2013-14

		截至 3 月 31 日止年度 Year to 31 March	增 / (減) 百分比 % Increase/(Decrease)	
		2014	2013	
<b>新公司註冊</b>	<b>Registration of New Companies</b>			
本地公司	Local companies			
- 公眾公司	- public companies	19	22	(13.6)
- 私人公司	- private companies	190,885	161,591	18.1
- 擔保公司	- guarantee companies	809	664	21.8
註冊非香港公司	Registered non-Hong Kong companies	821	693	18.5
<b>公司文件登記</b>	<b>General Registration of Documents</b>			
所收到的文件	Documents received	2,547,563	2,293,355	11.1
所收到的押記	Charges received	26,484	34,012	(22.1)
更改名稱通知書	Change of name notifications	17,779	15,613	13.9
自動清盤通知書	Voluntary liquidation notices	874	906	(3.5)
<b>公司查冊</b>	<b>Company Searches</b>			
查閱文件影像紀錄	Document image records searches	3,557,627	3,525,723	0.9
查閱公司資料	Company particulars searches	236,589	235,239	0.6
查閱董事索引	Directors' index searches	330,261	317,747	3.9
<b>檢控</b>	<b>Prosecutions</b>			
發出傳票	Summonses issued	6,742	6,374	5.8
<b>剔除行動</b>	<b>Striking Off Actions</b>			
被剔除名稱的公司	Companies struck off	20,701	30,550	(32.2)
<b>撤銷註冊</b>	<b>Deregistrations</b>			
被撤銷註冊的公司	Companies deregistered	32,199	31,727	1.5

## 服務指標及工作表現 Performance Targets and Achievements

服務 Service	2013-14 工作表現 Achievements			2014-15 目標 Targets		
	2013-14 服務水平 <sup>1</sup> Service Standard <sup>1</sup>	(目標) 達到 服務水平 的百分比 (Target) % Meeting Standard	(實際表現) 達到 服務水平 的百分比 (Actual) % Meeting Standard	高於目標 百分比 % Over Achieved	服務水平 <sup>1</sup> Service Standard <sup>1</sup>	達到 服務水平 的百分比 % Meeting Standard
(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)						
<b>新公司註冊<sup>2</sup></b> <b>Registration of new companies<sup>2</sup></b>						
- 本地公司 local companies						
- 以印本形式交付的文件 delivery in hard copy form	4	95	97	2	4	95
- 以電子形式交付的文件 delivery in electronic form	1 小時 hr	90	100	10	1 小時 hr	90
- 非香港公司 non-Hong Kong companies	14	95	99	4	13	95
<b>本地公司更改名稱</b> <b>Change of name of local companies</b>						
- 以印本形式交付的文件 delivery in hard copy form	4	95	99	4	4	95
- 以電子形式交付的文件 delivery in electronic form	1 小時 hr	90	99	9	1 小時 hr	90
<b>公司文件登記</b> <b>Registration of general documents</b>						
- 以印本形式交付的文件 delivery in hard copy form	6	90	98	8	6	90
- 以電子形式交付的指明表格 <sup>3</sup> delivery of specific forms in electronic form <sup>3</sup>	24 小時 hrs	90	99	9	24 小時 hrs	90
<b>押記登記</b> <b>Registration of charges</b>						
	8	90	98	8	8	90
<b>公司撤銷註冊</b> <b>Deregistration of companies</b>						
- 發出批准撤銷註冊函件 issue of approval letter	5	95	99	4	5	95



服務 Service	2013-14 工作表現 Achievements			2014-15 目標 Targets		
	2013-14 服務水平 <sup>1</sup> Service Standard <sup>1</sup>	(目標) 達到 服務水平 的百分比 (Target) % Meeting Standard	(實際表現) 達到 服務水平 的百分比 (Actual) % Meeting Standard	高於目標 百分比 % Over Achieved	服務水平 <sup>1</sup> Service Standard <sup>1</sup>	達到 服務水平 的百分比 % Meeting Standard
(以工作天計算，另外述明者除外) (expressed in working days unless otherwise specified)						
<b>網上聯線查冊</b> <b>Online search on the internet</b>						
- 提供文件影像紀錄以供下載 supply of image records of documents for download	5 分鐘 mins	95	99	4	5 分鐘 mins	95
- 提供查冊結果的經核證副本 <sup>4</sup> supply of certified copies of search results <sup>4</sup>	3 小時 hrs	95	100	5	3 小時 hrs	95
- 提供證書 <sup>4</sup> supply of certificates <sup>4</sup>	1	95	100	5	1	95
<b>在公眾查冊中心查冊</b> <b>Onsite search at the Public Search Centre</b>						
- 提供查冊結果的印文本 supply of hard copies of search results	20 分鐘 mins	95	100	5	20 分鐘 mins	95
- 提供查冊結果的經核證副本 supply of certified copies of search results	3 小時 hrs	95	100	5	3 小時 hrs	95
- 提供證書 supply of certificates	1	95	100	5	1	95
<b>在本處以印本形式交付文件 (僅指排隊 輪候時間)</b> <b>Onsite delivery of documents in hard copy form (queuing time only)</b>						
	20 分鐘 mins	90	99	9	20 分鐘 mins	90

- (1) 以印本形式交付的文件的服務水平不包括交付文件當天。以電子形式交付的文件的服務水平則由交付文件的時間起計。  
The service standard for delivery in hard copy form excludes the day of delivery. The service standard for delivery in electronic form is calculated from the time of e-submission.
- (2) 商業登記證由公司註冊處代稅務局連同公司註冊證書一併發出。  
Business Registration Certificates are issued by the Companies Registry for the Inland Revenue Department together with Certificates of Incorporation.
- (3) 服務水平適用於以電子方式交付及直接由公司註冊處綜合資訊系統處理的指明表格。  
The service standard applies to specified forms which are submitted electronically and automatically processed by the Integrated Companies Registry Information System.
- (4) 不包括以郵遞或速遞方式送達所需的時間。  
Time for delivery by post or by courier service is excluded.

## 審計署署長報告 Report of the Director of Audit



香港特別行政區政府  
審計署

**Audit Commission**  
The Government of the Hong Kong  
Special Administrative Region

### 獨立審計報告 致立法會

茲證明我已審核及審計列載於第 113 至 140 頁公司註冊處營運基金的財務報表，該等財務報表包括於 2014 年 3 月 31 日的財務狀況表與截至該日止年度的全面收益表、權益變動表和現金流量表，以及主要會計政策概要及其他附註解釋資料。

### 公司註冊處營運基金總經理就財務報表須承擔的責任

公司註冊處營運基金總經理須負責按照《營運基金條例》（第 430 章）第 7(4) 條及香港財務報告準則製備真實而中肯的財務報表，及落實其認為必要的內部控制，以使財務報表不存有由於欺詐或錯誤而導致的重大錯誤陳述。

### 審計師的責任

我的責任是根據我的審計對該等財務報表作出意見。我已按照《營運基金條例》第 7(5) 條及審計署的審計準則進行審計。這些準則要求我遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存有任何重大錯誤陳述。

### Independent Audit Report To the Legislative Council

I certify that I have examined and audited the financial statements of the Companies Registry Trading Fund set out on pages 113 to 140, which comprise the statement of financial position as at 31 March 2014, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### General Manager, Companies Registry Trading Fund's Responsibility for the Financial Statements

The General Manager, Companies Registry Trading Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with section 7(4) of the Trading Funds Ordinance (Cap. 430) and Hong Kong Financial Reporting Standards, and for such internal control as the General Manager, Companies Registry Trading Fund determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

審計涉及執程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於審計師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，審計師考慮與該基金製備真實而中肯的財務報表有關的內部控制，以設計適當的審計程序，但並非為對基金的內部控制的效能發表意見。審計亦包括評價公司註冊處營運基金總經理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，以及評價財務報表的整體列報方式。

我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

## 意見

我認為，該等財務報表已按照香港財務報告準則真實而中肯地反映公司註冊處營運基金於 2014 年 3 月 31 日的狀況及截至該日止年度的運作成果及現金流量，並已按照《營運基金條例》第 7(4) 條所規定的方式妥為製備。

審計署署長

(審計署助理署長劉新和代行)

審計署

香港灣仔

告士打道 7 號

入境事務大樓 26 樓

2014 年 9 月 10 日

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements 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 General Manager, Companies Registry Trading Fund, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## Opinion

In my opinion, the financial statements give a true and fair view of the state of affairs of the Companies Registry Trading Fund as at 31 March 2014, and of its results of operations and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance.

LAU Sun-wo

Assistant Director of Audit  
for Director of Audit

Audit Commission

26th Floor, Immigration Tower

7 Gloucester Road

Wanchai, Hong Kong

10 September 2014



周年帳目表  
Annual Accounts

公司註冊處營運基金  
截至 2014 年 3 月 31 日止的周年帳目表  
Annual Accounts of the Companies Registry Trading Fund  
for the Year Ended 31 March 2014

按照《營運基金條例》第 7 (4) 條製備及提交  
Prepared and submitted pursuant to section 7(4) of the Trading Funds Ordinance

# 公司註冊處營運基金全面收益表

## Companies Registry Trading Fund

### Statement of Comprehensive Income

截至 2014 年 3 月 31 日止年度  
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
<b>營業額</b>	<b>Turnover</b>	(3)	<b>605,647</b>	532,135
運作成本	Operating costs	(4)	<b>(271,657)</b>	(248,986)
運作盈利	Profit from operations		<b>333,990</b>	283,149
其他收入	Other income	(5)	<b>13,437</b>	18,612
<b>名義利得稅前盈利</b>	<b>Profit before notional profits tax</b>		<b>347,427</b>	301,761
名義利得稅	Notional profits tax	(6)	<b>(55,946)</b>	(48,149)
<b>年度盈利</b>	<b>Profit for the year</b>		<b>291,481</b>	253,612
其他全面收益	Other comprehensive income		—	—
<b>年度總全面收益</b>	<b>Total comprehensive income for the year</b>		<b>291,481</b>	253,612
<b>固定資產回報率</b>	<b>Rate of return on fixed assets</b>	(7)	<b>72.5%</b>	63.6%

第一一九頁至一四零頁之附註為本財務報表的一部分。  
The notes on pages 119 to 140 form part of these financial statements.

公司註冊處營運基金財務狀況表  
Companies Registry Trading Fund  
Statement of Financial Position

於 2014 年 3 月 31 日  
as at 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、設備及器材	Property, plant and equipment	(8)	<b>311,993</b>	317,324
無形資產	Intangible assets	(9)	<b>70,413</b>	70,056
外匯基金存款	Placement with the Exchange Fund	(10)	<b>114,780</b>	109,315
			<b>497,186</b>	496,695
<b>流動資產</b>	<b>Current assets</b>			
應收帳款及預付款項	Debtors and prepayments	(11)	<b>10,867</b>	8,353
應收關連人士帳款	Amounts due from related parties		<b>789</b>	719
銀行存款	Bank deposits		<b>625,000</b>	547,700
現金及銀行結餘	Cash and bank balances		<b>38,185</b>	16,286
			<b>674,841</b>	573,058
<b>流動負債</b>	<b>Current liabilities</b>			
遞延收入	Deferred revenue	(12)	<b>(21,755)</b>	(9,634)
客戶按金	Customers' deposits		<b>(9,123)</b>	(9,727)
應付帳款	Creditors		<b>(7,322)</b>	(6,058)
應付關連人士帳款	Amounts due to related parties		<b>(90,455)</b>	(53,689)
僱員福利撥備	Provision for employee benefits	(13)	<b>(1,653)</b>	(54)
應付名義利得稅	Notional profits tax payable		<b>(23,275)</b>	(12,329)
			<b>(153,583)</b>	(91,491)
<b>流動資產淨額</b>	<b>Net current assets</b>		<b>521,258</b>	481,567
<b>總資產減去流動負債</b>	<b>Total assets less current liabilities</b>		<b>1,018,444</b>	978,262



公司註冊處營運基金財務狀況表 (續)  
Companies Registry Trading Fund  
Statement of Financial Position (continued)

於 2014 年 3 月 31 日  
as at 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
<b>非流動負債</b>	<b>Non-current liabilities</b>			
遞延稅款	Deferred tax	(14)	<b>(11,788)</b>	(11,680)
僱員福利撥備	Provision for employee benefits	(13)	<b>(59,829)</b>	(57,624)
			<b>(71,617)</b>	(69,304)
<b>淨資產</b>	<b>NET ASSETS</b>		<b>946,827</b>	908,958
<b>資本及儲備</b>	<b>CAPITAL AND RESERVES</b>			
營運基金資本	Trading fund capital	(15)	<b>138,460</b>	138,460
保留盈利	Retained earnings	(16)	<b>516,886</b>	516,886
擬發股息	Proposed dividend	(17)	<b>291,481</b>	253,612
			<b>946,827</b>	908,958

第一一九頁至一四零頁之附註為本財務報表的一部分。  
The notes on pages 119 to 140 form part of these financial statements.



鍾麗玲太平紳士  
公司註冊處營運基金總經理  
二零一四年九月十日

Ms Ada LL Chung, JP  
General Manager, Companies Registry Trading Fund  
10 September 2014

## 公司註冊處營運基金權益變動表 Companies Registry Trading Fund Statement of Changes in Equity

截至 2014 年 3 月 31 日止年度  
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		2014	2013
在年初的結餘	Balance at beginning of year	908,958	871,932
年度總全面收益	Total comprehensive income for the year	291,481	253,612
年內已付股息	Dividend paid during the year	(253,612)	(216,586)
<b>在年終的結餘</b>	<b>Balance at end of year</b>	<b>946,827</b>	<b>908,958</b>

第一一九頁至一四零頁之附註為本財務報表的一部分。  
The notes on pages 119 to 140 form part of these financial statements.

# 公司註冊處營運基金現金流量表

## Companies Registry Trading Fund

### Statement of Cash Flows

截至 2014 年 3 月 31 日止年度  
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
<b>來自營運項目之現金流量</b>	<b>Cash flows from operating activities</b>			
運作盈利	Profit from operations		<b>333,990</b>	283,149
折舊及攤銷	Depreciation and amortisation		<b>24,076</b>	20,960
應收帳款及預付款項的(增加)/減少	(Increase)/Decrease in debtors and prepayments		<b>(2,774)</b>	13
應收關連人士帳款的(增加)/減少	(Increase)/Decrease in amounts due from related parties		<b>(69)</b>	208
遞延收入的增加	Increase in deferred revenue		<b>12,121</b>	4,542
客戶按金的(減少)/增加	(Decrease)/Increase in customers' deposits		<b>(604)</b>	819
應付帳款的增加	Increase in creditors		<b>1,264</b>	186
應付關連人士帳款的增加/(減少)	Increase/(Decrease) in amounts due to related parties		<b>36,765</b>	(29,419)
僱員福利撥備的增加	Increase in provision for employee benefits		<b>3,803</b>	3,265
已付名義利得稅	Notional profits tax paid		<b>(44,891)</b>	(41,158)
<b>來自營運項目之現金淨額</b>	<b>Net cash from operating activities</b>		<b>363,681</b>	242,565
<b>來自投資項目之現金流量</b>	<b>Cash flows from investing activities</b>			
原有期限為 3 個月以上的銀行存款的(增加)/減少	(Increase)/Decrease in bank deposits with original maturity over three months		<b>(77,300)</b>	5,700
外匯基金存款的增加	Increase in placement with the Exchange Fund		<b>(5,465)</b>	(5,797)
已收利息	Interest received		<b>13,697</b>	15,650
購買物業、設備及器材和無形資產	Purchase of property, plant and equipment and intangible assets		<b>(19,102)</b>	(43,461)
<b>用作投資項目之現金淨額</b>	<b>Net cash used in investing activities</b>		<b>(88,170)</b>	(27,908)



公司註冊處營運基金現金流量表 (續)  
Companies Registry Trading Fund  
Statement of Cash Flows (continued)

截至 2014 年 3 月 31 日止年度  
for the year ended 31 March 2014

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2014	2013
來自融資項目之 現金流量	Cash flows from financing activities			
已付股息	Dividend paid		(253,612)	(216,586)
用作融資項目之 現金淨額	Net cash used in financing activities		(253,612)	(216,586)
現金及等同現金的 增加 / (減少) 淨額	Net increase/(decrease) in cash and cash equivalents		21,899	(1,929)
在年初的現金及 等同現金	Cash and cash equivalents at beginning of year		16,286	18,215
在年終的現金及 等同現金	Cash and cash equivalents at end of year	(18)	38,185	16,286

第一一九頁至一四零頁之附註為本財務報表的一部分。  
The notes on pages 119 to 140 form part of these financial statements.

## 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

(除特別註明外，以港幣千元位列示)

(Amounts expressed in thousands of Hong Kong dollars, unless otherwise stated)

### 1. 總論

前立法局在1993年6月30日根據《營運基金條例》(第430章)第3、4及6條通過決議，在1993年8月1日設立公司註冊處營運基金(「營運基金」)。營運基金為客戶提供服務與設施，以辦理有限公司註冊及登記和查閱公司文件。

### 2. 主要會計政策

#### (a) 符合準則聲明

本財務報表是按照香港公認的會計原則及所有適用的香港財務報告準則(此詞是統稱，當中包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則及詮釋)編製。營運基金採納的主要會計政策摘要如下。

#### (b) 編製財務報表的基礎

本財務報表的編製基礎均以原值成本值計量。

編製符合香港財務報告準則的帳目需要管理層作出判斷、估計及假設。該等判斷、估計及假設會影響會計政策的實施，以及資產與負債和收入與支出的呈報款額。該等估計及相關的假設，均按以往經驗及其他在有關情況下被認為合適的因素而制訂。倘若沒有其他現成數據可供參考，則會採用該等估計及假

### 1. General

The Companies Registry Trading Fund ("the CRTF") was established on 1 August 1993 under the Legislative Council Resolution passed on 30 June 1993 pursuant to sections 3, 4 and 6 of the Trading Funds Ordinance (Cap. 430). The CRTF provides its customers with services and facilities to incorporate companies and to register and examine company documents.

### 2. Significant accounting policies

#### (a) Statement of compliance

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which 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"). A summary of the significant accounting policies adopted by the CRTF is set out below.

#### (b) Basis of preparation of the financial statements

The measurement basis used in the preparation of these financial statements is historical cost.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. 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 judgements about carrying values of

設作為判斷有關資產及負債的帳面值的基礎。估計結果或會與實際價值有所不同。

該等估計及相關假設會被不斷檢討修訂。如修訂只影響本會計期，會在作出修訂的期內確認，但如影響本期及未來的會計期，有關修訂便會在該期及未來期間內確認。

營運基金在實施會計政策方面並不涉及任何關鍵的會計判斷。無論對未來作出的假設，或在報告期結束日估計過程中所存在的不明朗因素，皆不足以構成重大風險，導致資產和負債的帳面金額在來年大幅修訂。

(c) 金融資產及金融負債

- (i) 營運基金在成為有關金融工具的合約其中一方之日會確認有關金融資產及金融負債。金融資產及金融負債最初按公平值計量；公平值通常相等於成交價，加上因購買金融資產或產生金融負債而直接引致的交易成本。
- (ii) 營運基金的金融資產包括貸款及應收帳款。貸款及應收帳款為有固定或可以確定的支付金額，但在活躍市場並沒有報價，而且營運基金無意持有作交易用途的非衍生金融資產。貸款及應收帳款採用實際利率法按攤銷成本值扣除任何減值虧損（如有）列帳。

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.

There are no critical accounting judgements involved in the application of the CRTF's accounting policies. There are also no key assumptions concerning the future, or other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

(c) Financial assets and financial liabilities

- (i) The CRTF recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are measured initially at fair value, which normally equals to the transaction prices, plus transaction costs that are directly attributable to the acquisition of the financial assets or issue of the financial liabilities.
- (ii) The CRTF's financial assets consist of loans and receivables which are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and which the CRTF has no intention of trading. They are carried at amortised cost using the effective interest method less impairment losses, if any.



實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分在有關期間的利息收入或支出的方法。實際利率是指可將金融工具在預計有效期間（或適用的較短期間）內的預計現金收支，折現成該金融資產或金融負債的帳面淨值所適用的貼現率。營運基金在計算實際利率時，會考慮金融工具的所有合約條款以估計現金流量，但不會計及日後的信貸虧損。有關計算包括與實際利率相關的所有收取自或支付予合約各方的費用、交易成本及所有其他溢價或折讓。

貸款及應收帳款的帳面值在每個報告期結束日作出評估，以決定是否有客觀的減值證據。若存在減值證據，虧損以該資產的帳面值與按其原本的實際利率用折現方式計算其預期未來現金流量的現值之間的差額，在全面收益表內確認。如其後減值虧損降低，並證實與在確認減值虧損後出現的事件相關，則該減值虧損在全面收益表內回撥。

金融負債採用實際利率法按攤銷成本值列帳。

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the CRTF estimates cash flows considering all contractual terms of the financial instruments but does not consider future credit losses. The calculation includes all fees paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

The carrying amount of loans and receivables is reviewed at the end of each reporting period to determine whether there is objective evidence of impairment. If any impairment evidence exists, a loss is recognised in the statement of comprehensive income as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. If in a subsequent period, the amount of such 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 statement of comprehensive income.

Financial liabilities are carried at amortised cost using the effective interest method.

(iii) 當從金融資產收取現金流量的合約權屆滿時，或已轉讓該金融資產及其絕大部分風險和回報的擁有權，該金融資產會被註銷確認。當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

(d) 物業、設備及器材

在 1993 年 8 月 1 日撥給營運基金使用的各項物業、設備及器材，最初的成本值是以前立法局成立營運基金的決議中所列的估值入帳。至於自 1993 年 8 月 1 日購置的各項物業、設備及器材，則是以購置時的實際直接開支入帳。

以下各項物業、設備及器材以成本值扣除累計折舊及任何減值虧損列帳（附註 2(f)）：

- 在 1993 年 8 月 1 日撥給營運基金自用的物業；及
- 設備及器材，包括電腦器材、傢具及裝置、汽車及其他器材。

折舊是按照各項物業、設備及器材的估計可使用年期，以直線法攤銷減去估計剩餘值的成本值。有關的年期如下：

- |            |      |
|------------|------|
| - 建築物      | 30 年 |
| - 電腦器材     | 5 年  |
| - 傢具、裝置及器材 | 5 年  |
| - 汽車       | 5 年  |

(iii) A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred. A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled, or when it expires.

(d) Property, plant and equipment

Property, plant and equipment appropriated to the CRTF on 1 August 1993 were measured initially at deemed cost equal to the value contained in the Legislative Council Resolution for the setting up of the CRTF. Property, plant and equipment acquired since 1 August 1993 are capitalised at their costs of acquisition.

The following property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses (note 2(f)):

- buildings held for own use appropriated to the CRTF on 1 August 1993; and
- plant and equipment, including computer equipment, furniture and fittings, motor vehicles and other equipment.

Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual value, on a straight-line basis over their estimated useful lives as follows:

- |                                     |          |
|-------------------------------------|----------|
| - Buildings                         | 30 years |
| - Computer equipment                | 5 years  |
| - Furniture, fittings and equipment | 5 years  |
| - Motor vehicles                    | 5 years  |

在 1993 年 8 月 1 日撥給營運基金的物業所在的土地當作不折舊資產論。

出售物業、設備及器材的損益以出售所得淨額與資產的帳面值之間的差額來決定，並在出售當天列入全面收益表內確認。

(e) 無形資產

無形資產包括購入的電腦軟件牌照及已資本化的電腦軟件程式開發成本值。若電腦軟件程式在技術上可行，而且營運基金有足夠資源及有意完成開發工作，有關的開發費用會被資本化。資本化費用包括直接工資及材料費用。無形資產按成本值扣除累計攤銷及任何減值虧損列帳（附註 2(f)）。

無形資產的攤銷按估計可使用年期（5 年）以直線法列入全面收益表。

(f) 固定資產的減值

固定資產（包括物業、設備及器材和無形資產）的帳面值在每個報告期結束日評估，以確定有否出現減值跡象。倘出現減值跡象，每當資產的帳面值高於其可收回數額時，則有關減值虧損會在全面收益表內確認入帳。資產的可收回數額為其公平值減出售成本與使用值兩者中的較高者。

The land on which the CRTF's buildings are situated as appropriated to the CRTF on 1 August 1993 is regarded as a non-depreciating asset.

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the statement of comprehensive income at the date of disposal.

(e) Intangible assets

Intangible assets include acquired computer software licences and capitalised development costs of computer software programmes. Expenditure on development of computer software programmes is capitalised if the programmes are technically feasible and the CRTF has sufficient resources and the intention to complete development. The expenditure capitalised includes direct labour and cost of materials. Intangible assets are stated at cost less accumulated amortisation and any impairment losses (note 2(f)).

Amortisation of intangible assets is charged to the statement of comprehensive income on a straight-line basis over the assets' estimated useful lives of 5 years.

(f) Impairment of fixed assets

The carrying amounts of fixed assets, including property, plant and equipment and intangible assets, are reviewed at the end of each reporting period to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its fair value less costs to sell and value in use.



(g) 名義利得稅

- (i) 根據《稅務條例》(第112章)營運基金並無稅務責任，但香港特別行政區政府(政府)要求營運基金須向政府一般收入支付一筆款項以代替利得稅(即名義利得稅)，該款項是根據《稅務條例》的規定所計算。本年度名義利得稅支出包括本期稅款及遞延稅款資產和負債的變動。

- (ii) 本期稅款為本年度對應課稅收入按報告期結束日已生效或基本上已生效的稅率計算的預計應付稅款，並包括以往年度應付稅款的任何調整。

- (iii) 遞延稅款資產及負債分別由可扣稅及應課稅的暫時性差異產生。暫時性差異是指資產及負債在財務報表上的帳面值與其計稅基礎的差異。遞延稅款資產也可由未使用稅務虧損及稅項抵免而產生。

所有遞延稅款負債及所有可能未來會有應課稅溢利而使其能被用以抵銷有關溢利的遞延稅款資產，均予以確認。

遞延稅款的確認金額的計算是根據該資產及負債的帳面值之預期變現或清償方式，按在報告期結束日已生效或基本上已生效的稅率計算。遞延稅款資產及負債均不貼現計算。

(g) Notional profits tax

- (i) The CRTF has no tax liability under the Inland Revenue Ordinance (Cap. 112). However, the Government of the Hong Kong Special Administrative Region ("the Government") requires the CRTF to pay to the General Revenue an amount in lieu of profits tax (i.e. notional profits tax) calculated on the basis of the provisions of the Inland Revenue Ordinance. Notional profits tax expense for the year comprises current tax and movements in deferred tax assets and liabilities.

- (ii) 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.

- (iii) 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.

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 assets 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.

遞延稅款資產的帳面值於每個報告期結束日重新審閱，對不再可能有足夠應課稅溢利以實現相關稅務利益的遞延稅款資產會予以扣減。有關扣減會在日後有可能產生足夠應課稅溢利時回撥。

The carrying amount of a deferred tax asset is reviewed at the end of each reporting period and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the related tax benefit to be utilised. Any such reduction is reversed to the extent that it becomes probable that sufficient taxable profit will be available.

(h) 收入的確認

服務收費是在提供服務時確認入帳。利息收入則採用實際利率法按應計的利息確認入帳。

(h) Revenue recognition

Revenue is recognised as services are provided. Interest income is recognised as it accrues using the effective interest method.

(i) 僱員福利

營運基金的僱員包括公務員及合約員工。薪金、約滿酬金及年假開支均在僱員提供有關服務所在年度以應計基準確認入帳。就公務員而言，僱員附帶福利開支包括政府給予僱員的退休金及房屋福利，均在僱員提供有關服務所在年度支銷。

(i) Employee benefits

The employees of CRTF comprise civil servants and contract staff. Salaries, staff gratuities, and annual leave entitlements are accrued and recognised as expenditure in the year in which the associated services are rendered by the staff. For civil servants, staff on-costs, including pensions and housing benefits provided to the staff by the Government, are charged as expenditure in the year in which the associated services are rendered.

就按可享退休金條款受聘的公務員的長俸負債已包括於支付予政府有關附帶福利開支中。就其他員工向強制性中央公積金計劃的供款於全面收益表中支銷。

For civil servants employed on pensionable terms, their pension liabilities are discharged by reimbursement of the staff on-cost charged by the Government. For other staff, contributions to Mandatory Provident Fund Scheme are charged to the statement of comprehensive income as incurred.

(j) 關連人士

根據《營運基金條例》設立的營運基金是政府轄下的一個獨立會計單位。年內，營運基金在日常業務中曾與各關連人士進行交易。這等機構包括各政策局及政府部門，營運基金，以及受政府所控制或政府對其有重大影響力的財政自主組織。

(j) Related parties

The CRTF is a separate accounting entity within the Government established under the Trading Funds Ordinance. During the year, the CRTF has entered into transactions with various related parties, including government bureaux and departments, trading funds and financially autonomous bodies controlled or significantly influenced by the Government, in the ordinary course of its business.

(k) 等同現金

等同現金指短期而高度流通的投資，可隨時轉換為已知數額現金，在購入時距離期滿日不超過三個月，而且所涉及的價值改變風險不大。

(l) 新訂及經修訂香港財務報告準則的影響

香港會計師公會已頒布若干新訂或經修訂的香港財務報告準則，於本會計期生效或供提前採納。當中適用於營運基金財務報表的一項，開列如下：

*香港會計準則第 1 號「財務報表的呈報 — 其他全面收益項目的呈報」的修訂*

香港會計準則第 1 號的修訂規定，日後在符合若干條件時會被重新分類為損益的其他全面收益項目，與永不會被重新分類為損益的其他全面收益項目，須分別作出呈報。由於營運基金並無其他全面收益項目，此項修訂對營運基金的財務報表沒有影響。

修訂內容亦包括建議把「全面收益表」改稱為「損益及其他全面收益表」。使用新名稱與否，並非強制，營運基金已選擇沿用舊稱「全面收益表」。

營運基金並沒有採納在本會計期尚未生效的任何新香港財務報告準則（附註 22）。

(k) Cash equivalents

Cash equivalents are short-term highly liquid investments that are readily convertible to 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.

(l) Impact of new and revised HKFRSs

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period. Of these, the following is relevant to the CRTF's financial statements:

*Amendments to HKAS 1, Presentation of Financial Statements - Presentation of Items of Other Comprehensive Income*

The amendments to HKAS 1 require entities to present separately the items of other comprehensive income that would be reclassified to profit or loss in the future if certain conditions are met from those that would never be reclassified to profit or loss. There is no impact on the CRTF's financial statements as the CRTF does not have items of other comprehensive income.

The amendments also introduce a new terminology for the "Statement of Comprehensive Income" to be renamed as the "Statement of Profit or Loss and Other Comprehensive Income". The use of this new terminology is not mandatory. The CRTF has chosen to retain the title of "Statement of Comprehensive Income".

The CRTF has not applied any new HKFRSs that are not yet effective for the current accounting period (note 22).



### 3. 營業額

### 3. Turnover

		2014	2013
押記文件登記費	Charges registration fees	13,415	15,776
公司註冊成立費	Incorporation fees	331,638	279,676
周年申報表登記費	Annual registration fees	155,358	137,076
查冊及影印收費	Search and copying fees	69,729	67,132
管理及代收服務費用	Fees for administration and collection services	6,687	7,460
其他費用	Other fees	28,820	25,015
<b>總額</b>	<b>Total</b>	<b>605,647</b>	<b>532,135</b>

### 4. 運作成本

### 4. Operating costs

		2014	2013
員工費用	Staff costs	181,218	174,528
一般運作開支	General operating expenses	63,783	52,159
中央行政費用	Central administration overheads	2,047	787
折舊及攤銷	Depreciation and amortisation	24,076	20,960
審計費用	Audit fees	533	552
<b>總額</b>	<b>Total</b>	<b>271,657</b>	<b>248,986</b>

## 5. 其他收入

## 5. Other income

		2014	2013
銀行存款利息	Interest from bank deposits	8,300	9,814
外匯基金存款利息	Interest from placement with the Exchange Fund	5,137	5,703
其他	Others	-	3,095
<b>總額</b>	<b>Total</b>	<b>13,437</b>	<b>18,612</b>

## 6. 名義利得稅

## 6. Notional profits tax

(a) 於全面收益表內扣除的名義利得稅如下：

(a) The notional profits tax charged to the statement of comprehensive income represents:

		2014	2013
<b>本期稅款</b>	<b>Current tax</b>		
本年名義利得稅的撥備	Provision for notional profits tax for the year	55,838	43,406
上年度多提之撥備	Over-provision in respect of last year	-	(12)
		<b>55,838</b>	<b>43,394</b>
<b>遞延稅款</b>	<b>Deferred tax</b>		
暫時性差異產生及轉回	Origination and reversal of temporary differences	108	4,755
<b>名義利得稅</b>	<b>Notional profits tax</b>	<b>55,946</b>	<b>48,149</b>

(b) 稅項支出與會計溢利按適用稅率計算的對帳如下：

(b) The reconciliation between tax expense and accounting profit at applicable tax rates is as follows:

		2014	2013
名義利得稅前盈利	Profit before notional profits tax	347,427	301,761
按香港利得稅稅率 16.5% (2013 年： 16.5%) 計算的稅項	Tax at Hong Kong profits tax rate of 16.5% (2013: 16.5%)	57,325	49,790
一次性的稅項寬減	One-off tax reduction	(10)	(10)
非應課稅收入的稅項 影響	Tax effect of non-taxable revenue	(1,369)	(1,619)
上年度多提之撥備	Over-provision in respect of last year	-	(12)
<b>名義稅項支出</b>	<b>Notional tax expense</b>	<b>55,946</b>	<b>48,149</b>

## 7. 固定資產回報率

固定資產回報率是以總全面收益（不包括利息收入及利息支出）除以固定資產平均淨值計算，並以百分比的方式表達。固定資產包括物業、設備及器材和無形資產。預期營運基金可以達到由財政司司長所釐定的固定資產目標回報率每年 6.7% (2013 : 6.7%)。

## 7. Rate of return on fixed assets

The rate of return on fixed assets is calculated as total comprehensive income (excluding interest income and interest expenses) divided by average net fixed assets, and expressed as a percentage. Fixed assets include property, plant and equipment, and intangible assets. The CRTF is expected to meet a target rate of return on fixed assets of 6.7% (2013: 6.7%) per year as determined by the Financial Secretary.



## 8. 物業、設備及器材

## 8. Property, plant and equipment

		土地及 建築物 Land and buildings	電腦器材 Computer equipment	傢具、裝置 及器材 Furniture, fittings and equipment	汽車 Motor vehicles	總額 Total
<b>成本</b>	<b>Cost</b>					
在 2012 年 4 月 1 日	At 1 April 2012	398,511	31,206	21,713	–	451,430
增加	Additions	–	<b>500</b>	<b>29</b>	<b>244</b>	<b>773</b>
在 2013 年 3 月 31 日	At 31 March 2013	<b>398,511</b>	<b>31,706</b>	<b>21,742</b>	<b>244</b>	<b>452,203</b>
增加	Additions	–	<b>896</b>	<b>188</b>	–	<b>1,084</b>
在 2014 年 3 月 31 日	At 31 March 2014	<b>398,511</b>	<b>32,602</b>	<b>21,930</b>	<b>244</b>	<b>453,287</b>
<b>累計折舊</b>	<b>Accumulated depreciation</b>					
在 2012 年 4 月 1 日	At 1 April 2012	81,475	29,008	16,930	–	127,413
年內費用	Charge for the year	<b>4,445</b>	<b>779</b>	<b>2,214</b>	<b>28</b>	<b>7,466</b>
在 2013 年 3 月 31 日	At 31 March 2013	<b>85,920</b>	<b>29,787</b>	<b>19,144</b>	<b>28</b>	<b>134,879</b>
年內費用	Charge for the year	<b>4,445</b>	<b>540</b>	<b>1,381</b>	<b>49</b>	<b>6,415</b>
在 2014 年 3 月 31 日	At 31 March 2014	<b>90,365</b>	<b>30,327</b>	<b>20,525</b>	<b>77</b>	<b>141,294</b>
<b>帳面淨值</b>	<b>Net book value</b>					
在 2014 年 3 月 31 日	At 31 March 2014	<b>308,146</b>	<b>2,275</b>	<b>1,405</b>	<b>167</b>	<b>311,993</b>
在 2013 年 3 月 31 日	At 31 March 2013	<b>312,591</b>	<b>1,919</b>	<b>2,598</b>	<b>216</b>	<b>317,324</b>

## 9. 無形資產

## 9. Intangible assets

		電腦軟件牌照及系統開發成本 Computer software licences and system development costs	
		2014	2013
<b>成本</b>	<b>Cost</b>		
在年初	At beginning of year	<b>224,822</b>	182,134
增加	Additions	<b>18,018</b>	42,688
在年終	At end of year	<b>242,840</b>	224,822
<b>累計攤銷</b>	<b>Accumulated amortisation</b>		
在年初	At beginning of year	<b>154,766</b>	141,272
年內費用	Charge for the year	<b>17,661</b>	13,494
在年終	At end of year	<b>172,427</b>	154,766
<b>帳面淨值</b>	<b>Net book value</b>		
在年終	At end of year	<b>70,413</b>	70,056

## 10. 外匯基金存款

外匯基金存款結餘為 1.14780 億港元 (2013 年：1.09315 億港元)，其中 1 億港元為原有存款，1,478.0 萬港元 (2013：931.5 萬港元) 為報告期結束日已入帳但尚未提取的利息。該存款為期六年 (由存款日起計)，期內不能提取原有存款。

外匯基金存款利息按每年 1 月釐定的固定息率計算。該息率是基金投資組合過去 6 年的平均年度投資回報，或 3 年期外匯基金債券在上一個年度的平均年度收益，兩者取其較高者，下限為 0%。2014 年固定息率為每年 3.6%，2013 年為每年 5.0%。

## 10. Placement with the Exchange Fund

The balance of the placement with the Exchange Fund amounted to HK\$114.780 million (2013: HK\$109.315 million), being the original placement of HK\$100 million plus HK\$14.780 million (2013: HK\$9.315 million) interest paid but not yet withdrawn at the end of the reporting period. The term of the placement is six years from the date of placement, during which the amount of original placement cannot be withdrawn.

Interest on the placement is payable at a fixed rate determined every January. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Exchange Fund Notes for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 3.6% per annum for the year 2014 and at 5.0% per annum for the year 2013.

## 11. 應收帳款及預付款項

## 11. Debtors and prepayments

		2014	2013
應計銀行存款利息	Accrued interest from bank deposits	3,124	3,055
應計外匯基金存款利息	Accrued interest from Placement with the Exchange Fund	1,019	1,348
預付款項及其他按金	Prepayment and other deposits	6,724	3,950
<b>總額</b>	<b>Total</b>	<b>10,867</b>	<b>8,353</b>



## 12. 遞延收入

指預先支付的訂購費用或其他服務收費。

## 12. Deferred revenue

This represents subscription fees/other service charges received in advance of which services have not yet been rendered.

## 13. 僱員福利撥備

此為在計至報告期結束日就所提供的服務給予僱員年假及合約僱員約滿酬金的估計負債（見附註 2(i)）。

## 13. Provision for employee benefits

This represents the estimated liability for employees' annual leave and obligations on contract-end gratuities payable to contract staff for services rendered up to end of the reporting period (also see Note 2(i)).

## 14. 遞延稅款

在財務狀況表內確認的遞延稅款負債，全部因折舊免稅額超過有關折舊及攤銷而產生。年內的變動如下：

## 14. Deferred tax

The deferred tax liability recognised in the statement of financial position arises entirely from depreciation allowances which are in excess of the related depreciation and amortisation. The movements during the year are as follows:

		2014	2013
在年初的結餘	Balance at beginning of year	11,680	6,925
全面收益表內撇銷	Charged to statement of comprehensive income	108	4,755
在年終的結餘	Balance at end of year	11,788	11,680

## 15. 營運基金資本

此為政府對營運基金的投資。

## 15. Trading fund capital

This represents the Government's investment in the CRTF.

## 16. 保留盈利

## 16. Retained earnings

		2014	2013
在年初的結餘	Balance at beginning of year	516,886	516,886
年度總全面收益	Total comprehensive income for the year	291,481	253,612
擬發股息	Proposed dividend	(291,481)	(253,612)
<b>在年終的結餘</b>	<b>Balance at end of year</b>	<b>516,886</b>	<b>516,886</b>

## 17. 擬發股息

## 17. Proposed dividend

向政府擬發股息是根據年度總全面收益及經財經事務及庫務局局長核准的年度營運計劃裏列出的 100% 目標派息比率 (2013 : 100%) 作出。

The proposed dividend to the Government is based on the total comprehensive income for the year and the target dividend payout ratio of 100% (2013: 100%) stated in the annual business plan approved by the Secretary for Financial Services and the Treasury.

## 18. 現金及等同現金

## 18. Cash and cash equivalents

		2014	2013
現金及銀行結餘	Cash and bank balances	38,185	16,286
銀行存款	Bank deposits	625,000	547,700
小計	Subtotal	663,185	563,986
減：原有期限為 3 個月以上的 銀行存款	Less: Bank deposits with original maturity over three months	(625,000)	(547,700)
<b>現金及等同現金</b>	<b>Cash and cash equivalents</b>	<b>38,185</b>	<b>16,286</b>

## 19. 關連人士的交易

除了那些在本財務報表內獨立披露的交易外，年內與關連人士的其他重要交易概述如下：

- (a) 營運基金提供予關連人士的服務包括查冊及影印服務，代收某部分稅項及無主財物，和代表政府管理放債人註冊處。來自這些服務的收益總計有 1,224.4 萬港元（2013 年：1,315.3 萬港元）；
- (b) 關連人士提供予營運基金的服務包括購置物料、郵政、印刷、培訓、資訊科技、大廈管理、辦公地方租賃、中央管理及審計。這等服務的支出共 2,485.9 萬港元（2013 年：1,732.2 萬港元）；及
- (c) 由關連人士提供的資訊科技及翻修設備方面的資本開支，款額達到 18.8 萬港元（2013 年：3 萬港元）。

與關連人士的交易如亦同時提供予公眾，收費會依隨公眾所須繳付的費用；如該等服務祇提供予關連人士，收費則按全部成本徵收。

## 19. Related party transactions

Apart from those separately disclosed in the financial statements, the other material related party transactions for the year are summarised as follows:

- (a) Services provided to related parties included search and copying services, collection of certain tax-loaded fees and bona vacantia, and the administration of the Money Lenders Registry on behalf of the Government. The total revenue derived from these services amounted to HK\$12.244 million (2013: HK\$13.153 million);
- (b) Services received from related parties included services on acquisition of stores, mail, printing, training, information technology, building management, rental of accommodation, central administration and auditing. The total cost incurred on these services amounted to HK\$24.859 million (2013: HK\$17.322 million); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$0.188 million (2013: HK\$0.030 million).

Services provided by or to related parties were charged at the rates payable by the general public where such services were also available to members of the public, or on a full cost recovery basis where such services were only available to related parties.



## 20. 資本承擔

在報告期結束日，營運基金未有在財務報表中作出準備的資本承擔如下：

		2014	2013
已核准及簽約	Authorised and contracted for	27,281	34,542

## 20. Capital commitments

At the end of the reporting period, the CRTF had capital commitments, so far as not provided for in the financial statements, as follows:

## 21. 金融風險管理

### (a) 投資政策

為提供額外的收入來源，將現金盈餘投放於銀行的定期存款。

### (b) 信貸風險

信貸風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。

營運基金的信貸風險，主要基於應收帳款、銀行存款及外匯基金存款。營運基金訂有風險政策，並持續監察須承擔的信貸風險。

應收帳款主要包括應收利息，相關的信貸風險極低。為盡量減低信貸風險，所有定期存款均存放於香港的持牌銀行。

至於外匯基金存款，其相關信貸風險偏低。

在報告期結束日營運基金的金融資產所需承擔的最高信貸風險數額相當於其帳面值。

### (a) Investment policy

To provide an ancillary source of income, surplus cash is placed with banks in fixed-term deposits.

### (b) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The CRTF's credit risk is primarily attributable to debtors, bank deposits and placement with the Exchange Fund. The CRTF has a credit policy in place and the exposure to these credit risks is monitored on an ongoing basis.

Debtors include mainly accrued interest and the associated credit risk is minimal. To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong.

For the placement with the Exchange Fund, the credit risk is considered to be low.

The maximum exposure to credit risk of the financial assets of the CRTF at the end of the reporting period is equal to their carrying amounts.

(c) 流動資金風險

流動資金風險指機構在履行與金融負債相關的責任時遇到困難的風險。

營運基金採用預期現金流量分析來管理流動資金風險，透過預測所需的現金款額及監察營運基金的營運資金，確保可以償付所有到期負債及應付所有已知的資金需求。由於營運基金的流動資金充裕，因此流動資金風險極低。

(d) 利率風險

利率風險指因市場利率變動而引致虧損的風險。利率風險可進一步分為公平值利率風險及現金流量利率風險。

公平值利率風險指金融工具的公平值會因市場利率變動而波動的風險。由於營運基金的銀行存款為定息存款，當市場利率上升，這些存款的公平值便會下跌。然而，由於所有銀行存款均按攤銷成本值列示，市場利率變動不會影響其帳面值及營運基金的盈利和儲備。

現金流量利率風險指金融工具的未來現金流量會因市場利率變動而波動的風險。營運基金無須面對重大的現金流量利率風險，因為營運基金的主要金融工具，並不是浮息的。

(c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

The CRTF employs projected cash flow analysis to manage liquidity risk by forecasting the amount of cash required and monitoring the working capital of the CRTF to ensure that all liabilities due and known funding requirements could be met. As the CRTF has a strong liquidity position, it has a very low level of liquidity risk.

(d) Interest rate risk

Interest rate risk refers to the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Since the CRTF's bank deposits bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as all the bank deposits are stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the CRTF's profit and reserves.

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The CRTF is not exposed to material cash flow interest rate risk because it has no major financial instruments bearing interest at a floating rate.

(e) 貨幣風險

貨幣風險指金融工具的公平值或未來現金流量會因匯率變動而波動的風險。

營運基金無須承擔貨幣風險，因為其所有金融工具均以港元為本位。

(f) 其他金融風險

營運基金因於每年一月釐定的外匯基金存款息率（附註 10）的變動而須面對金融風險。於 2014 年 3 月 31 日，假設 2013 年及 2014 年的息率增加 / 減少 50 個基點而其他因素不變，估計年度盈利及儲備將增加 / 減少 50 萬港元。

(g) 公平值

在活躍市場買賣的金融工具的公平值是根據報告期結束日的市場報價釐定。如沒有該等市場報價，則以現值或其他估值方法以報告期結束日的市況數據評估其公平值。

所有金融工具均以與其公平值相等或相差不大的金額列於財務狀況表。

(e) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The CRTF does not have an exposure to currency risk as all of its financial instruments are denominated in Hong Kong dollar.

(f) Other financial risk

The CRTF is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined every January (Note 10). It was estimated that, as at 31 March 2014, a 50 basis point increase/decrease in the interest rates for 2013 and 2014, with all other variables held constant, would increase/decrease the profit for the year and reserves by HK\$0.5 million.

(g) Fair values

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. In the absence of such quoted market prices, fair values are estimated using present value or other valuation techniques, using inputs based on market conditions existing at the end of the reporting period.

All financial instruments are stated in the statement of financial position at amounts equal to or not materially different from their fair values.



## 22. 已頒布但於截至 2014 年 3 月 31 日止年度尚未生效的修訂、新準則及詮釋的可能影響

直至本財務報表發出之日，香港會計師公會已頒布多項修訂、新準則及詮釋。其中包括於截至 2014 年 3 月 31 日止年度尚未生效，亦沒有提前在本財務報表中採納的修訂、新準則及詮釋。

營運基金正就該等修訂、新準則及詮釋在首次採納期間預期會產生的影響進行評估。直至目前為止，營運基金得出的結論為採納該等修訂、新準則及詮釋不大可能會對營運基金的運作成果及財務狀況構成重大影響。

下列財務報告準則修訂及新準則可能會導致日後的財務報表須作出新的或經修訂的資料披露：

## 22. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2014

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2014 and which have not been early adopted in these financial statements.

The CRTF is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial adoption. So far it has concluded that the adoption of them is unlikely to have a significant impact on the CRTF's results of operations and financial position.

The following developments may result in new or amended disclosures in future financial statements:

	在以下日期或之後開始的 會計期生效 Effective for accounting periods beginning on or after
香港會計準則第 16 號「物業、設備及器材」及香港會計準則第 38 號「無形資產」 的修訂： — 澄清折舊及攤銷的可接納方法	2016 年 1 月 1 日
Amendments to HKAS 16, Property, Plant and Equipment and HKAS 38, Intangible Assets — Clarification of Acceptable Methods of Depreciation and Amortization	1 January 2016
香港會計準則第 36 號「資產減值」的修訂 — 非金融資產可收回金額的披露	2014 年 1 月 1 日
Amendments to HKAS 36, Impairment of Assets — Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
香港財務報告準則第 9 號「金融工具」 HKFRS 9, Financial Instruments	未註明 Unspecified
香港財務報告準則第 15 號「來自客戶合約之收入」 HKFRS 15, Revenue from Contracts with Customers	2017 年 1 月 1 日 1 January 2017

## 二零一三至一四年度公司法改革常務委員會成員名單 List of Members of the Standing Committee on Company Law Reform 2013-14

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### 主席

周家明先生, SC

### Chairman

Mr Anderson CHOW Ka-ming, SC

### 委員

白士文先生

陳仲尼先生, BBS, JP

周福安先生

范佐華先生

(至 2014 年 1 月 31 日止)

David DONALD 教授

吳世學教授

林英偉先生

(至 2013 年 5 月 18 日止)

葉靜思女士, SC

傑大衛先生

(由 2014 年 2 月 1 日起)

江智蛟先生

林學冲先生

陸地博士, JP

(由 2014 年 2 月 1 日起)

莫莉女士

伍成業先生

黃天祐博士, JP

余嘉寶女士

容韻儀女士

### Members

Mr Stephen BIRKETT

Mr Rock CHEN Chung-nin, BBS, JP

Mr CHEW Fook-aun

Mr Vincent FAN Chor-wah

(prior to 31 January 2014)

Professor David DONALD

Professor GOO Say-hak

Mr Peter W GREENWOOD

(prior to 18 May 2013)

Ms Roxanne ISMAIL, SC

Mr David KIDD

(from 1 February 2014)

Mr Johnson KONG Chi-how

Mr Rainier LAM Hok-chung

Dr Lewis LUK Tei, JP

(from 1 February 2014)

Mrs Catherine MORLEY

Mr Kenneth NG Sing-yip

Dr Kelvin WONG Tin-yau, JP

Ms Benita YU Ka-po

Ms Wendy YUNG Wen-ye



### 當然委員

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戴林瀚先生

香港金融管理局代表  
簡賢亮先生，JP

證券及期貨事務監察委員會代表  
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何宗基先生，JP

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戴逸華教授

### 秘書

麥錦羅女士  
(至 2013 年 11 月 17 日止)

何劉家錦女士  
(由 2013 年 11 月 18 日起)

### Ex-Officio Members

Mr David GRAHAM  
representing the Hong Kong Exchanges and Clearing Limited

Mr Stefan GANNON, JP  
representing the Hong Kong Monetary Authority

Mr Andrew YOUNG  
representing the Securities and Futures Commission

Ms Ada CHUNG, JP  
Registrar of Companies

Mr HO Chung-kei, Patrick, JP  
representing the Secretary for Financial Services and the Treasury

Ms Teresa WONG Siu-wan, JP  
Official Receiver

Professor Edward L G TYLER  
representing the Department of Justice

### Secretary

Ms Phyllis MCKENNA  
(prior to 17 November 2013)

Mrs Karen K K HO  
(from 18 November 2013)

## 公司註冊處企業管治政策聲明 Companies Registry Corporate Governance Policy Statement

### 引言

作為企業監管機構，公司註冊處（本處）十分重視良好的企業管治。本處相信優良的企業管治不但能提高本處的效率及效能，還能提升公眾對我們的管治能力及誠信的信心和信任，以至員工對部門的滿意度。本處管治的模式建基於一個高效的管理委員會（委員會）。委員會的主要職責是為本處制訂管理原則及政策、監察它們的執行，並確保員工及委員會均須對其表現負責。

### 管治綱領

有效的管治方式對促進長遠可持續發展及保障本處所有相關利益者的權益至為重要。本處相信透過一個能幹、講求問責的管理委員會、具透明度及適時的匯報系統、完善穩健的內部監控系統、有效的風險管理措施、對優質企業社會責任的承諾，以及建基於本處員工及客戶的需要和公眾的整體利益的管治方針，均有助達至最高的企業管治標準。

### 一個能幹及講求問責的管理委員會

#### 奠定鞏固的管理及監察基礎

- 公司註冊處處長（處長）須為本處設立一個明確的組織架構，清楚界定各級管理人員及員工的職能及職責。
- 由處長領導的管理委員會，成員包括本處所有首長級人員，負責訂定策略方向及管理本處的業務及事務，目的是要實踐本處的理想和使命。

### INTRODUCTION

As a corporate regulator, the Companies Registry (the Registry) acknowledges and attaches great importance to good governance as it would affect not only the efficiency and effectiveness of the Registry, but also the public's confidence and trust in its capability and integrity and the level of satisfaction of its employees. The Registry's governance model is based on an effective Management Board (the Board), whose main responsibilities are to establish the guiding principles and policies for the Registry, to monitor compliance with those principles and policies and ensure that staff, and the Board alike, are held accountable for their performance.

### THE GOVERNANCE FRAMEWORK

Effective governance is vital to promoting the long-term sustainability of the Registry and safeguarding the interests of all its stakeholders. The Registry believes that the highest standards of corporate governance is best fulfilled through a competent and accountable board, transparent and timely reporting systems, robust internal control systems, effective risk management, commitment to quality corporate social responsibility, and taking into account the needs of our staff, customers and public interest as a whole.

### A COMPETENT AND ACCOUNTABLE BOARD

#### Solid Foundations for Management and Oversight

- The Registrar of Companies (the Registrar) should put in place a clear organisational structure of the Registry with defined roles and responsibilities for all levels of management and staff.
- The Board, headed by the Registrar and comprised all directorate officers of the Registry, is responsible for setting strategic directions and managing the business and affairs of the Registry with the aim of achieving its vision and mission.

- 管理委員會須就特定的範疇（例如誠信、投資策略、部門發展及編制）設立不同的專責委員會，以提高效率，務求妥善地管理及監管本處的業務及事務。在適當的時候，這些專責委員會須向管理委員會作出建議，以持續監察及加強良好之企業管治常規。

### 實施政府的政策及目標

- 處長須作出有效的安排，確保政府的政策及目標能妥善地施行。
- 本處高層管理人員須定期與財經事務及庫務局（財經事務科）會晤並保持緊密聯繫。雙方須定期舉行會議，檢討及監察本處的工作表現。
- 本處的業務表現須不時檢討，並須就所有重大的立法措施取得政策批准。

### 整體工作及業務計劃

- 每年均須製備及提交整體工作及業務計劃予財經事務及庫務局局長批核。
- 經批核的計劃會成為衡量本處表現的準則，並會作為制訂本處未來五年發展及工作計劃的依據。

### 管理委員會會議

- 由處長擔任主席的管理委員會每月召開會議，以討論、檢討並監察本處已展開或有待展開的主要措施及工作，以確保策劃妥善、運作有效，以及遵從有關規例和既定程序。

- The Board should establish committees on specific areas such as integrity, investment strategies, development and departmental establishment, to enhance efficiency and ensure proper management and oversight of the Registry's business and affairs. These committees should make recommendations where appropriate to the Board for continual monitoring and enhancement of good corporate governance practices.

### Implementation of the Government's Policies and Objectives

- The Registrar should set up effective arrangements to ensure proper implementation of the Government's policies and objectives.
- Senior management of the Registry should meet regularly and maintain close contact with the Financial Services and the Treasury Bureau (Financial Services Branch). Regular meetings should be held to review and monitor the performance of the Registry.
- Business performance should be reviewed, from time to time, and policy endorsement should be obtained on all major legislative initiatives.

### Corporate and Business Plan

- Corporate and Business Plan should be prepared and submitted to the Secretary for Financial Services and the Treasury for approval annually.
- The approved plan serves as a basis for evaluating the standard of the Registry's performance and for devising the Registry's development and work plans for the next five years.

### Board Meetings

- Board meetings, chaired by the Registrar, should be held monthly to discuss, review and monitor the Registry's major initiatives and activities, either in progress or in the pipeline, to ensure proper planning, effective operation and compliance with relevant regulations and established procedures.



- 委員會在會議上須適時及有效地識別與政策、運作和法例方面的問題，並加以討論及解決。

## 具透明度及適時的匯報系統

### 確保公帑用得其所

- 委員會須確保設立一套有效益及有效率的財政預算及財務管理程序，務求能妥善地調動資源，以達至本處的理想。
- 委員會須確保相關利益者及公眾可取得公司註冊處營運基金在財務及經營業績方面充足及清楚的資料，讓相關利益者能清楚了解本處業務的性質、現時實際運作情況及日後的發展方向。
- 本處的周年帳目表必須按照香港公認的會計原則及標準製備，並經由審計署署長審核。
- 本處的周年帳目表及年報，每年經審計後均須提交立法會省覽，並上載本處網頁，方便資料發布。
- 由處長擔任主席的投資策略委員會，成員包括本處高層管理人員。該委員會需定期及因應需要舉行會議，以便檢討本處投資組合的表現，並研究其他投資策略和建議。

- The Board should identify, deliberate and resolve policy, operational and legislative issues at meetings in a timely and efficient manner.

## TRANSPARENT AND TIMELY REPORTING SYSTEMS

### Accountability for Public Money

- The Board should ensure that effective and efficient budgeting and financial management processes are established to ensure proper deployment of resources in achieving the Registry's vision.
- The Board should ensure that stakeholders and the general public are provided with clear and sufficient information on the financial and operating results of the Trading Fund. This would enable stakeholders to understand properly the nature of business of the Registry, its current state of affairs and how it is being developed for the future.
- Annual accounts should be prepared in accordance with generally accepted accounting principles and standards in Hong Kong and be audited by the Director of Audit.
- The audited annual accounts together with the Registry's annual report should be tabled in the Legislative Council every year and uploaded to the Registry's website to facilitate information dissemination.
- The Investment Strategy Committee, chaired by the Registrar and comprised members of the Registry's senior management, should meet at regular intervals and when a need arises to review the performance of the Registry's investment portfolio and consider alternative investment strategies and proposals.

## 完善穩健的內部監控系統 及風險管理系統

### 風險管理

- 本處須確立健全而有效的風險管理及內部監控系統，履行本處的計劃、政策及目標時，在行政、採購和財務事宜、適當的職責分工、資訊科技系統運作，以及妥善提供客戶服務職能各方面，提供清晰的政策及規例。
- 這些政策及規例須定期作出檢討和更新，以配合不斷轉變的環境，並與政府決策局公布的政策及規例保持一致。
- 由處長擔任主席的發展督導委員會，成員包括本處高層管理人員和財經事務及庫務局（財經事務科）的一名代表。該委員會每月舉行會議，研究新的措施、檢討主要資訊科技計劃的推行進度，以及解決發展項目上的問題。
- 本處的資訊保安事故處理指引及終端用戶的資訊科技保安指示須定期向員工傳閱，藉此提高員工對資訊保安的認識，並促使員工遵從各項資訊科技系統的保安政策和指示。有關指示及指引須定期檢討，以確保與政府現行的指引及標準一致。
- 本處資訊科技保安政策、應變計劃及業務應變計劃須定期作出檢討和更新，以確保現有的保安管制措施符合最新的標準和規定。
- 資訊保安風險評估及審計工作須由獨立的審計師負責進行，以確保本處在資訊保安方面採取恰當及符合標準的保護措施。

## ROBUST INTERNAL CONTROL AND RISK MANAGEMENT SYSTEMS

### Risk Management

- The Registry should establish a sound and effective risk management and internal control system, with clear policies and regulations on administrative, procurement and financial matters, proper segregation of duties, alignment of IT systems with the corporate mission, policies and objectives; and proper functioning of the provision of services to customers.
- Policies and regulations should be reviewed regularly and updated to suit the changing environment and align with policies and regulation promulgated by government bureaux.
- The Development Steering Committee, chaired by the Registrar and comprised members of the Registry's senior management and a representative of the Financial Services and the Treasury Bureau (Financial Services Branch), should meet monthly to consider new initiatives, review implementation progress of major IT projects and resolve development issues.
- Guidelines on Information Security Incident Handling, End Users Instructions on IT Security should be circulated at regular intervals to foster awareness of security issues and compliance with various security policies and instructions on IT systems by staff. The instructions and guidelines should be reviewed regularly to ensure consistency with the government's prevailing guidelines and standards.
- The Registry's IT Security Policy, Contingency Plans and Business Contingency Plans should be regularly reviewed and updated to ensure that the security control in place is in compliance with the latest standards and requirements.
- IT security risk assessments and audits should be conducted by independent auditors to ensure that the Registry's IT security protection measures are proper and up to standard.

## 員工招聘及培訓

- 本處認同一個高質素的專業團隊對本處為客戶提供優質服務及持續發展至為重要。本處須進行公平及公開的招聘工作，以配合本處對員工的需求。
- 成立部門編制委員會以協助處長釐定本處非首長級人員的編制。該委員會須考慮人員編制建議，並須向處長作出建議，以便善用人力資源，為公眾提供服務。
- 本處在員工培訓及發展方面採用策略性方針。每年均須制訂部門培訓發展計劃，以切合本處的運作需要，確保有效運用培訓資源，並促進員工的發展。

## 廉潔守正及誠實可信的公務人員

- 本處員工須遵守及遵從《公務員守則》。有關守則列出對公務員隊伍須保持廉潔守正、誠信不阿至為重要的核心價值，以及須恪守的操守準則，當中包括組織及操守公正原則、不偏不倚、廉潔守正、竭盡所能，以及對所作決策和行動負責的準則。
- 成立誠信管理委員會以便制訂長遠的部門誠信管理策略，並監察本處在推行誠信管理措施時的情況。該委員會須定期召開會議。
- 誠信管理工作計劃須每年制訂，為本處人員提供清晰的指引，由此了解本處推行誠信管治的決心及有關工作。

## Staff Recruitment and Training

- The Registry recognises that a team of high-calibre professional staff is essential for providing quality services to its customers and sustaining the development of the Registry. The Registry should conduct recruitment exercises in a fair and open manner to meet its staffing requirements.
- The Departmental Establishment Committee, which is set up to assist the Registrar to determine the non-directorate establishment in the Registry, should consider staff proposals and make recommendations to the Registrar to achieve the best use of manpower resources for the delivery of our services to the public.
- The Registry adopts a strategic approach to staff training and development matters. Departmental Training and Development Plan should be drawn up annually to meet the operational needs of the Registry, to ensure efficient use of training resources and facilitate the development of staff members.

## Integrity and Honesty in Public Service

- Staff of the Registry are required to abide and comply with the Civil Service Code. The Code sets out the core values which are central to the integrity and probity of the civil service and the standards of conduct which are required to be upheld, including organisational and ethical principles of justice, impartiality, integrity, diligence and accountability of decisions and actions.
- An Integrity Management Committee, which is set up to formulate long term departmental integrity management strategies and monitor implementation of the integrity management initiatives of the Registry, should meet at regular intervals.
- Integrity Management Programme Action Plan should be drawn up annually to provide all staff members with clear guidance on the Registry's commitment to and efforts in integrity management.



- 誠信管理委員會須定期檢討各項用以加強員工對誠信事項的認知及警覺性的措施，以及各項規管操守及紀律的規則及指引等的成效。

### 員工投訴程序

- 須採納及公布員工投訴程序，讓僱員可在身份保密的情況下，就政策、規例或道德操守等方面投訴可能出現的違規情況。

## 良好的客戶及公共關係

### 與客戶及公眾建立適當及有效的溝通渠道

- 本處採納《公開資料守則》為披露資料的政策。有關守則就政府向公眾人士提供資料訂定正式的行政綱領，目的是讓市民充分認識政府及其提供的服務，以及對個人以至整個社會均有影響的政策和決定的依據。
- 透過最現代化的科技，方便公眾閱覽本處的最新資料，包括本處的發展，以及最新的法定要求和程序規定。
- 須快捷和恰當地處理根據《個人資料（私隱）條例》所提出的適當要求。
- 須與客戶保持有效的溝通，並須確立清晰的溝通渠道，包括拜訪、諮詢及更新網頁、發出電子資訊、對外通告及資料小冊子等刊物。

- The Integrity Management Committee should review regularly the effectiveness of various measures taken to promote staff awareness of and alertness to integrity issues and various regulations and guidelines governing conduct and discipline.

### Staff Complaints Procedure

- Staff complaints procedure allowing employees to raise concerns in confidence about possible breaches of policies, regulations or code of ethics should be adopted and promulgated.

## GOOD CUSTOMER AND PUBLIC RELATIONS

### Proper and Effective Channels of Communications with Customers and the Public

- The Registry adopts the Code on Access to Information as its disclosure policy. The Code provides a formal administrative framework for the provision of information by the Government to members of the public with the objective of keeping the community well informed about the Government, the services that it provides and the basis for policies and decisions that affect individuals and the community as a whole.
- Information relating to the Registry and its developments, together with the latest statutory and procedural requirements should be easily accessible by the public through the best modern technology.
- Appropriate requests made under the Personal Data Privacy Ordinance should be handled timely and appropriately.
- Effective communications with customers should be maintained. Clear channels of communications including visits, consultations and publications in the form of website updates, e-News, external circulars and information pamphlets should be established.

## 評估機制

- 須設立有效的渠道，接收客戶的意見及投訴，以提升服務水平。
- 須透過完善的渠道蒐集不同客戶群的意見，以便檢討業務程序，並考慮改善服務的措施。
- 須確立部門的服務承諾，並加強員工對部門服務承諾的認識和承擔，以及不斷提升服務水平。

## 對企業社會責任的承諾

### 保持崇高的操守標準

- 本處須設立適當的機制，以確保本處在業務運作、關心社會、環境以至員工的福利等方面，均保持崇高的操守標準。
- 在披露利益及避免利益衝突方面，須為員工提供清晰的指引及程序。

### 關心社會

- 本處成立了一支義工隊伍，透過參與社會服務，加強本處對整體社會作出的貢獻。
- 鼓勵並推動員工參與慈善活動及富教育意義的項目。

### 關注環境

- 本處致力提高員工的環保意識，並透過採用環保技術，盡量把可能對環境造成的不良影響減至最低，以及繼續尋求方法對環保作出更大貢獻。

## Evaluation Mechanism

- Effective channels to receive customers' feedback and complaints should also be established for service enhancement.
- Views, ideas and opinions from different customer groups should be collected through well-established channels to facilitate business process review and consideration of service improvement initiatives.
- Performance pledges should be set and awareness of, commitment to and continuous enhancement of the pledges should be promoted.

## COMMITMENT TO CORPORATE SOCIAL RESPONSIBILITY

### Maintenance of Highest Ethical Standards

- The Registry should establish appropriate mechanism to ensure maintenance of the highest ethical standards in the conduct of business and our care for the community, the environment and the well being of staff members.
- Clear guidelines and procedures for disclosing interests and avoiding conflicts of interest should be provided to staff.

### Care for the Community

- A volunteer team was established to enhance the Registry's contributions to the community as a whole by participating in social services.
- Charitable activities and educational initiatives in the community should be encouraged and promoted.

### Care for the Environment

- The Registry is committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to enhance the Registry's environmental friendliness.

- 本處須制訂環保政策、工作表現及目標，以提升本處在環保工作方面的表現。
- The Registry should set out its environmental policies, achievements and targets to enhance the Registry's environmental friendliness.

### 關懷員工

- 本處致力提高員工福利，加強員工培訓和發展。為激勵員工的表現及士氣，本處設有員工激勵計劃。
- 成立公司註冊處安全委員會以制訂和推行職業安全及健康的政策及措施，並加以監察和檢討，確保員工在工作地方達至高水平的職業安全及健康標準。
- The Registry is committed to enhancing the well being and the training and development of our staff members. The Registry implements a Staff Motivation Scheme to boost staff performance and morale.
- The Companies Registry Safety Committee, which is set up to formulate, implement, monitor and review policies and measures relating to occupational safety and health, should ensure a high standard of occupational safety and health in the workplace.

### Care for Staff Members



## 公司註冊處企業社會責任政策聲明 Companies Registry Corporate Social Responsibility Policy Statement

公司註冊處（下稱「本處」）十分重視在業務運作上保持崇高的操守標準，並且關心社會、環境以至本處員工的福利。本政策聲明闡述本處履行企業社會責任的綱領。

### 保持崇高的操守標準

本處致力在業務運作上保持崇高的操守標準。本處實施了誠信管理計劃，該計劃闡述本處為推行誠信管理而設立的行政架構及採取的措施。在披露利益及避免利益衝突方面，本處制訂了清晰的指引和程序。此外，為了讓全體員工清楚了解本處在誠信管理方面作出的承擔和參與，本處亦會每年制訂工作計劃，說明有關的工作項目，以及推行的時限。

### 關懷員工

本處尊重及關懷員工，致力提升員工福利，加強員工培訓和發展，以及培養不斷進修與終身學習的文化，並力求在工作地方達至高水平的職業安全及健康標準。

### 關注環境

本處致力提高員工的環保意識，並透過採用環保技術，盡量把可能對環境造成的不良影響減至最低，以及繼續尋求方法對環保作出更大貢獻。

The Companies Registry (the Registry) attaches great importance to maintaining the highest ethical standards in the conduct of our business, caring for the community, the environment and the well being of our staff members. This Statement sets out the framework on how we manage our corporate social responsibilities.

### Maintain Highest Ethical Standards

We are committed to maintaining the highest ethical standards in the conduct of our business. We have implemented an Integrity Management Plan which sets out the administrative structure and measures for promoting integrity management in the Registry. We have established clear guidelines and procedures for disclosing interests and avoiding conflicts of interest. We also draw up an Annual Action Plan setting out the programme of work and implementation time frames on a yearly basis to provide all staff members with a clear picture of the Registry's commitment and efforts in integrity management.

### Care for Staff Members

We care for and respect our staff members. We are committed to enhancing the well being and the training and development of our staff members, fostering a culture of continuous learning and life-long self development and achieving a high standard of occupational safety and health in the workplace.

### Care for the Environment

We are committed to maintaining a high level of environmental awareness among staff members and pursuing environmental protection through adoption of environmentally friendly technologies, minimisation of possible adverse impact on the environment and continuing to find ways to enhance the Registry's environmental friendliness.

## 關心社會

本處致力在業務範圍內，以現有的資源為公眾提供優質的服務，以及對社會作出更大的貢獻。本處及所有員工對於社會服務、慈善活動及富教育意義的項目均會熱心參與。

## Care for the Community

We are committed to giving the community a quality service within the scope of our businesses and available resources and enhancing our contributions to the community as a whole. The Registry and its members actively participate in social services, charitable activities and educational initiatives in the community.



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