

# 服務商界 共創佳績

Serving the **Business Community**

Annual Report 2014-15 年報













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

年 報  
Annual Report

二零一四年四月一日至二零一五年三月三十一日  
1 April 2014 to 31 March 2015

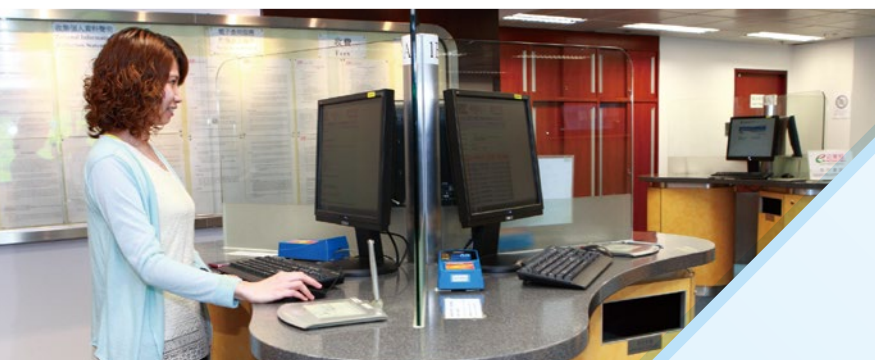
按照《營運基金條例》第8條呈交  
Submitted in accordance with section 8 of the Trading Funds Ordinance



## 目錄 Contents

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- 7 總經理報告  
General Manager's Statement
- 11 二零一四至一五年度的工作表現及大事概要  
Achievements and Highlights 2014-15
- 17 方便營商  
Facilitating Business
- 29 業務回顧  
Business Review
- 37 企業管治  
Corporate Governance
- 47 可持續發展報告  
Sustainability Report
- 56 附錄  
Appendices



## 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

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.



# 公司註冊處管理委員會 Our Management Board



- |                    |  |                    |   |
|--------------------|--|--------------------|---|
| 1 鍾麗玲女士<br>公司註冊處處長 | Ms Ada LL CHUNG<br>Registrar of Companies                  | 5 何劉家錦女士<br>副首席律師  | Mrs Karen KK HO<br>Deputy Principal Solicitor |
| 2 黃兆雄先生<br>部門主任秘書  | Mr Ambrose SH WONG<br>Departmental Secretary               | 6 黃慧明女士<br>業務經理    | Ms Cora WM WONG<br>Business Manager           |
| 3 薛花嘉詩女士<br>助理首席律師 | Mrs Christine Frances SIT<br>Assistant Principal Solicitor | 7 許國鴻先生<br>公司註冊處律師 | Mr Joseph KH HUI<br>Registry Solicitor        |
| 4 劉麗芬女士<br>公司註冊處經理 | Miss Peggy LF LAU<br>Registry Manager                      |                    |   |





# 總經理報告

## General Manager's Statement

“我們會繼續竭盡所能，建立一個首屈一指的公司註冊處。  
We will continue to build a first class Registry for business.”



在二零一四至一五年度，隨著新《公司條例》於二零一四年三月三日生效，公司註冊處踏進一個新紀元。

## 順利過渡至新制度

新《公司條例》（下稱「新條例」）藉着加強企業管治、方便營商、確保規管更為妥善及使公司法例現代化，鞏固香港作為國際金融和商業中心的競爭力和地位。

我欣然在此報告，由於本處推行了全面的教育及推廣計劃，新條例的過渡情況十分順利。商界廣泛採用了旨在方便營商及節省成本的新措施，以下為顯著的例子：

- 在新條例實施的首個星期，超過 99% 公司使用新的表格成立公司；
- 到二零一四年六月初，即提交新表格的三個月過渡期屆滿後，新表格的使用率接近 100%；
- 在 141 間減少資本的公司中，有 133 間採用不經法院替代程序，該數字為二零一三至一四年度（16 間）的八倍；
- 有 168 間公司申請採用新程序以行政方式把公司恢復列入公司登記冊，該數目佔恢復公司註冊申請總數的 46.8%。

## 服務商界

我們盡心竭誠服務商界，以下例子可茲說明：

- 年內，經本處註冊成立的新公司數目為 143,349 間，在公司登記冊上的公司總數創歷史新高，達 1,281,182 間；

2014-15 saw the start of a new era for the Companies Registry with the implementation of the new Companies Ordinance on 3 March 2014.

## Smooth Transition to the New Regime

Through enhancing corporate governance, facilitating business, ensuring better regulation and modernising Hong Kong's company law, the new Companies Ordinance ("the new Ordinance") strengthens Hong Kong's competitiveness and position as an international financial and commercial centre.

Following our efforts in organising a comprehensive educational and promotion programme, I am pleased to report that the transition to the new regime has been very smooth, with the business community widely adopting the new initiatives which aim to facilitate business and save costs. These include, notably:

- Over 99 per cent of companies used new forms for company incorporation in the first week of implementation of the new Ordinance;
- The usage rate of all new forms was close to 100 per cent by early June 2014, after the 3-month transitional period;
- 133 out of 141 companies adopted the alternative court-free procedure for reducing capital. The figure is eight times the total number of 16 in 2013-14;
- 168 companies followed the new administrative procedure in restoration applications, which represented 46.8 per cent of the total.

## Serving the Business Community

To illustrate our dedication to serve the business community:

- We incorporated 143,349 companies in the year, with a record high of 1,281,182 companies on the Companies Register;



- 交付本處登記的文件數目共有 2,593,581 份，即平均每日約 10,500 份；
- 查閱文件影像紀錄的個案數目達 3,752,638 宗，增幅為 5.5%；
- 使用流動裝置進行公司查冊的數目為 1,390,245 宗，即每日平均約 3,800 宗；
- 本處推出了全面的電子提交文件服務，涵蓋須交付本處登記的 84 款指明表格；
- 本處提升了公司查冊流動版服務，以加入查閱董事索引和查閱取消資格令索引的功能。
- We received 2,593,581 documents for registration, representing around 10,500 documents daily;
- The number of document image record searches increased by 5.5 per cent to 3,752,638;
- 1,390,245 company searches were conducted through mobile devices, representing about 3,800 searches per day;
- We launched a full range of electronic filing services to cover 84 specified forms for filing with the Registry;
- The Company Search Mobile Service was enhanced to cover searches for Directors' Index and Disqualification Orders' Index.

## 主要成就

新條例的實施提升了香港作為國際金融和商業中心的競爭力。我們欣悉世界銀行在其發表的《2015年營商環境報告》中，讚揚香港在新條例下新增要求董事更詳細披露利益衝突的規定，加強了對小股東投資者的保障。香港在保障小股東投資者方面的全球排名，由第三位上升至第二位。

我亦很高興告訴大家，本處最近榮獲「2015年公務員優質服務獎勵計劃」的「部門精進服務獎」金獎。在二零一四至一五年度，本處贏得四個獎項，成績令人鼓舞：在二零一四年四月，本處在僱員再培訓局舉辦的「ERB人才企業嘉許計劃」中，獲嘉許為「人才企業」，以表揚本處在人才培訓和發展方面的卓越成就；在二零一四年六月，本處榮獲「中小企業最佳拍檔獎」，以嘉許本處為中小企所提供的服務和支援，這是本處連續第六年獲頒此獎項；在二零一五年二月，本處獲頒發二零一四至一五年度「Mercury國際年報大獎」的榮譽獎（政府機構組別：年報整體表現）；在二零一五年三月，我們再

## Major Achievements

The implementation of the new Ordinance has enhanced Hong Kong's competitiveness as an international financial and commercial centre. We are pleased to note that the World Bank's "Doing Business 2015" report had commended Hong Kong for strengthening minority investor protection by requiring directors to provide more detailed disclosure of conflict of interest under the new Ordinance. The territory's ranking in minority investor protection has edged up from third to second globally.

I am also pleased to report that the Registry was recently awarded the Gold Prize of the Departmental Service Enhancement Award in the Civil Service Outstanding Service Award Scheme 2015. For 2014-15, it is encouraging to see the Registry received four awards. In April 2014, we were awarded the status of "Manpower Developer" under the Employees Retraining Board Manpower Developer Award Scheme for our outstanding achievement in manpower training and development. In June 2014, we won the Best SME's Partner Award for the sixth year running for our services and support for small and medium enterprises. In February 2015, we won the Honors Award in the "Annual Reports - Overall Presentation: Government Agencies & Offices" category of the 2014-15 MERCURY Excellence Award. In March 2015, we again

度獲頒發超越 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。

較長遠而言，我們計劃在流動平台加入現時在網上查冊中心所提供的其他公司查冊服務，以便為客戶提供更優質服務。本處亦已開展「部門資訊科技規劃」的項目，藉此制訂本處的資訊科技策略及評估所需的資訊科技基礎設施，以應付不斷轉變的營商環境和配合一日千里的科技發展。

二零一四至一五年度對本處來說，是既具挑戰而又見成果的一年。本處得以取得如此佳績，全賴各同事努力不懈及竭盡所能地工作，以致能如此順利過渡至新紀元。

我們會繼續竭盡所能，建立一個首屈一指的公司註冊處。  
隨時隨地，你都可以透過流動裝置，  
或者手提電腦，  
連接至本處網站，處理業務...



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

received the "5 Years Plus Caring Organisation" Logo in recognition of our supportive organisation culture and community outreach.

In the longer term, we plan to provide our customers with better services by making available other types of search services currently available on our Cyber Search Centre through the mobile platform. We have also initiated a Departmental Information Technology Planning project to formulate the Registry's information technology strategy and assess the required infrastructure for coping with the ever-changing business environment and accelerated technology advancement.

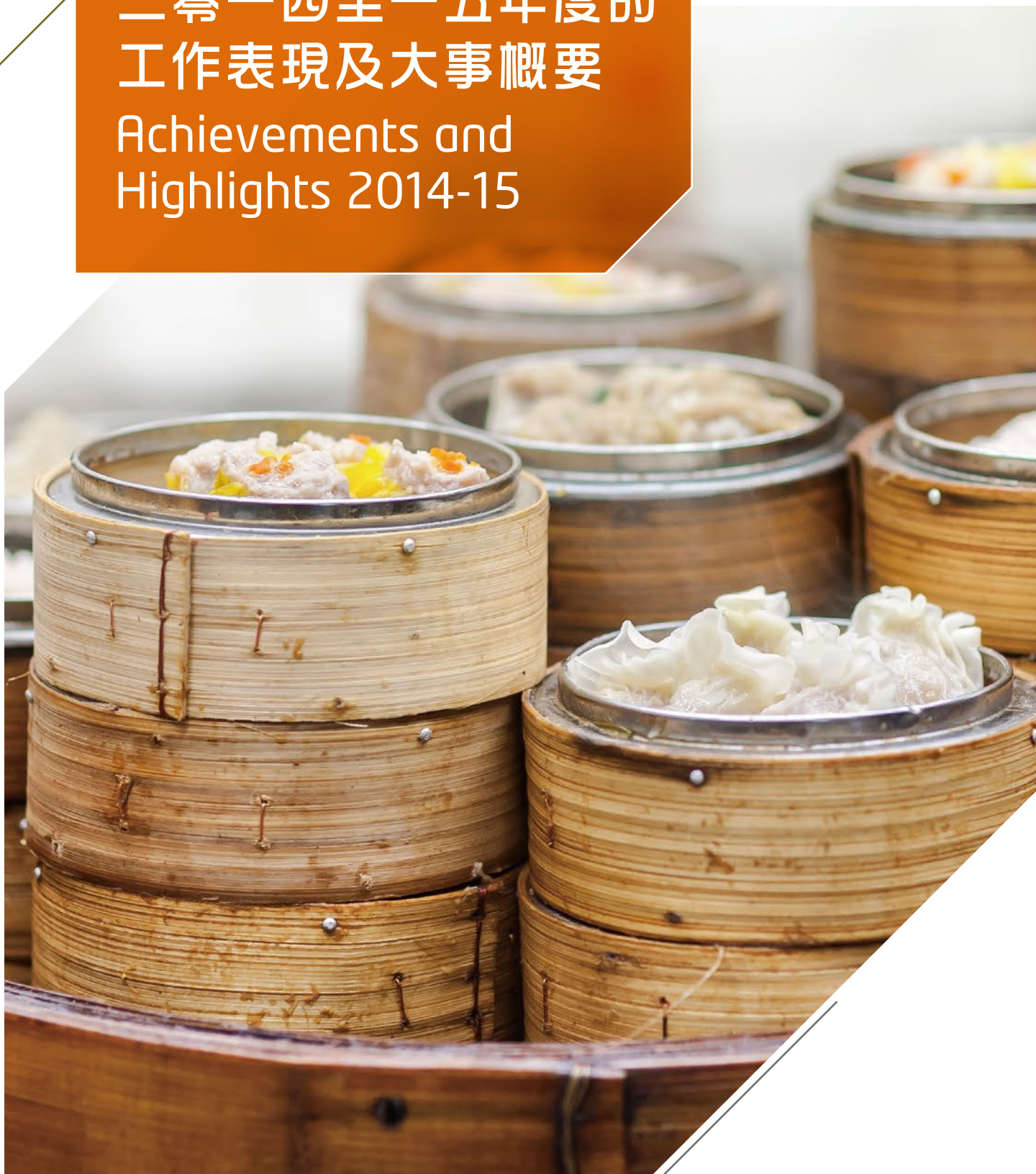
2014-15 was a challenging yet rewarding year for the Registry. All the successes are down to the hard work and commitment of my colleagues, without whose efforts the transition to the new regime would not have been so smooth.

**We will continue to build a first class Registry for business.  
Anywhere, anytime. Through your mobile,  
Vide your laptop.  
Get connected with the Registry, and get on with business...**

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



二零一四至一五年度的  
工作表現及大事概要  
Achievements and  
Highlights 2014-15



## 二零一四至一五年度的工作表現及大事概要

# 2014

### 二零一四年四月

在僱員再培訓局舉辦的「ERB人才企業嘉許計劃」中，公司註冊處獲嘉許為「人才企業」

### April 2014

The Companies Registry was awarded as a "Manpower Developer" under the Employees Retraining Board Manpower Developer Award Scheme



### 二零一四年六月

公司註冊處榮獲「2014年中小企業最佳拍檔獎」

### June 2014

The Companies Registry won the 2014 Best SME's Partner Award



# 6



### 二零一四年七月

公司註冊處榮獲二零一三至一四年度「香港人·香港心」義工大使行動獎季軍

### July 2014

The Companies Registry received the Second Runner-up of the 2013-14 "Hong Kong Citizen, Hong Kong Heart" Ambassador Volunteer Programme Award



# 7



## Achievements and Highlights 2014-15

二零一四年七月

國家工商行政管理總局個體私營監管處的代表團到訪公司註冊處

July 2014

A delegation from the Department for Regulation of Private Economy of the State Administration for Industry and Commerce visited the Companies Registry



二零一四年九月

公司註冊處代表團參加在南寧舉行的「2014中國 — 東盟工商論壇」

September 2014

The delegation of the Companies Registry attended China Asean Industry and Commerce Forum 2014 in Nanning



二零一四年十一月

廣州市工商行政管理局的代表團到訪公司註冊處

November 2014

A delegation from the Guangzhou Administration for Industry and Commerce visited the Companies Registry





## 二零一四至一五年度的工作表現及大事概要

# 2014



二零一四年十二月

公司註冊處提升了公司查冊流動版服務，加入查閱董事索引及查閱取消資格令索引

**December 2014**

The Company Search Mobile Service was enhanced to provide searches on Directors' Index and Disqualification Orders' Index



二零一四年十二月

公司註冊處榮獲二零一四年「義工服務」金獎

**December 2014**

The Companies Registry received the Gold Award for Volunteer Service in 2014

# 2015



二零一五年一月

公司註冊處與香港大學亞洲國際金融法研究院簽署了贊助協議，以舉辦關於公司法及企業管治的講座

**January 2015**

The Companies Registry signed a Sponsorship Agreement with the Asian Institute of International Financial Law, University of Hong Kong, in organising lectures on Corporate Law and Corporate Governance

# Achievements and Highlights 2014-15

1

二零一五年一月

公司註冊處與明德學院簽訂了協議，為會計學生提供實習

January 2015

The Companies Registry signed an Internship Agreement for accounting students of the Centennial College



2014/15 WINNER



二零一五年二月

公司註冊處榮獲二零一四至一五年度「Mercury國際年報大獎」的榮譽獎（年報整體表現 — 政府機構組別）

February 2015

The Companies Registry won the Honors Award in the "Annual Reports - Overall Presentation: Government Agencies & Offices" category of the 2014-15 MERCURY Excellence Awards

▶▶

3

二零一五年三月

公司註冊處獲頒發超越5年「同心展關懷」標誌

March 2015

The Companies Registry received the "5 Years Plus Caring Organisation" Logo



二零一五年三月

新《公司條例》實施一周年，公司註冊處推出涵蓋了84款指明表格的全面電子提交文件服務

March 2015

The first anniversary of commencement of the new Companies Ordinance and launch of full scale electronic filing services to cover 84 specified forms



## 二零一四至一五年度的工作表現及大事概要

# 2015



二零一五年三月

公司註冊處代表團參加在阿拉伯聯合酋長國阿布扎比舉行的「公司註冊論壇2015」

March 2015

The delegation of the Companies Registry attended the Corporate Registers Forum 2015 in Abu Dhabi, United Arab Emirates



二零一五年三月

廣州市荔灣區的官員代表團到訪公司註冊處

March 2015

A delegation of officials from Liwan District of Guangzhou visited the Companies Registry



二零一五年三月

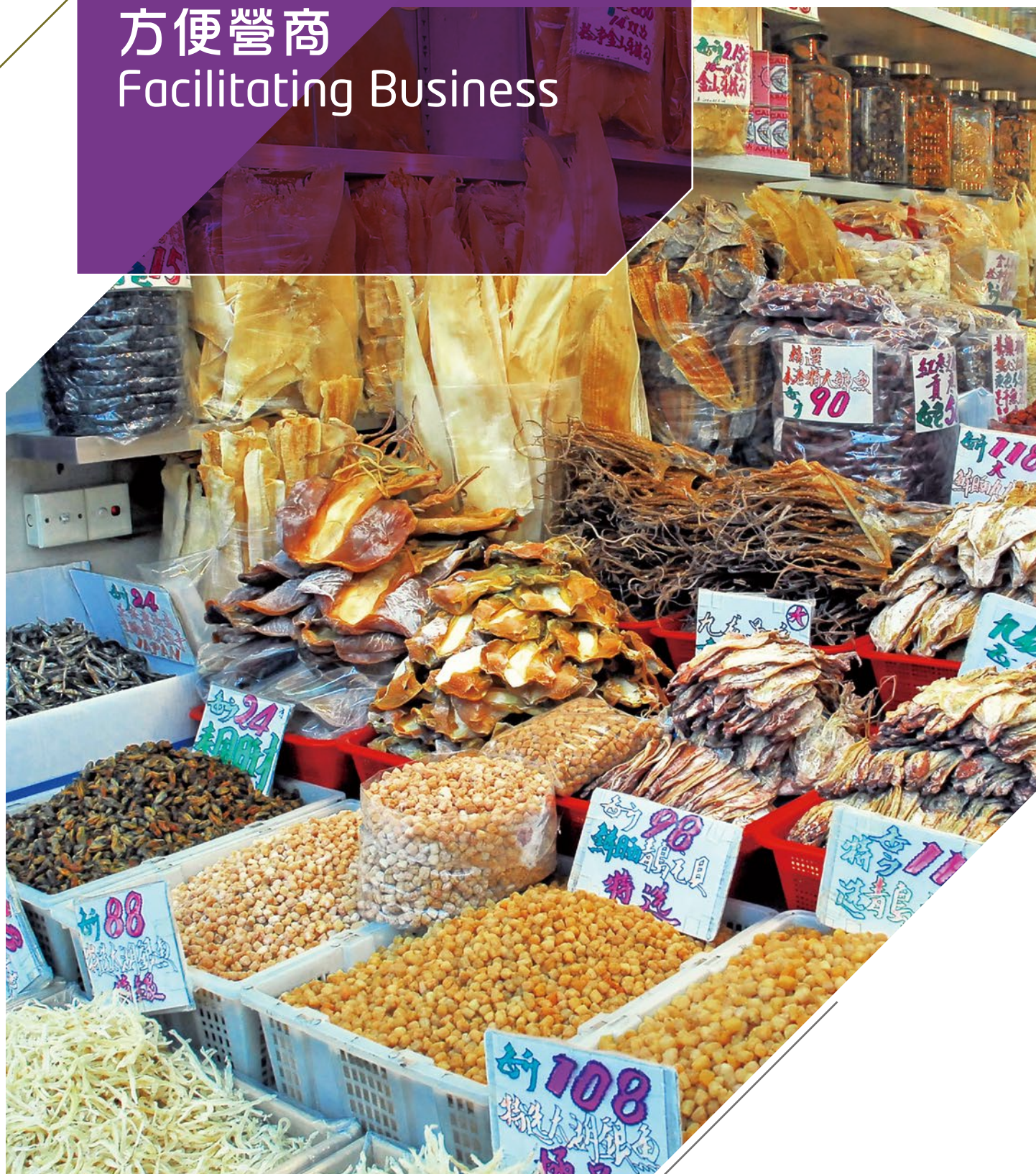
全國工商管理行政局的代表團到訪公司註冊處

March 2015

A delegation from All-China Leaders of Provincial Administrations for Industry and Commerce visited the Companies Registry



## 方便營商 Facilitating Business





## 服務商界 Serving the Business Community

### 年度摘要 Summary of the year

143,349

143,349間新公司註冊成立  
143,349 new companies incorporated

2,593,581

交付本處登記的文件有2,593,581份—平均每個工  
作日10,500份  
2,593,581 documents received for registration -  
a daily average of 10,500

3,752,638

查閱文件影像紀錄有3,752,638宗  
3,752,638 searches of document image records

335,951

查閱董事索引有335,951宗  
335,951 searches of the Directors' Index

234,334

查閱公司資料有234,334宗  
234,334 searches of company particulars

21,026

交付本處登記的押記文件有21,026份  
21,026 charges documents received  
for registration

42,338

42,338間公司被撤銷註冊  
42,338 companies deregistered

24,276

24,276間公司的名稱從公司登記冊剔除  
24,276 companies struck off the Companies  
Register

1,114

1,114間公司以清盤方式解散  
1,114 companies dissolved by liquidation



**1,281,182**

截至二零一五年三月三十一日，共有1,281,182間  
公司在公司登記冊上  
1,281,182 companies on the Companies Register  
as at 31 March 2015

**3,466,891**

共有3,466,891人次瀏覽本處網頁—平均每月  
288,908人次  
3,466,891 visits to our website - a monthly  
average of 288,908

**99%**

在網上進行公司查冊的比率為99%  
99% company searches made online

**9,851**

截至二零一五年三月三十一日，訂閱電子資訊的客戶有9,851人  
9,851 users subscribed to electronic news as at 31 March 2015

**1,390,245**

使用流動裝置進行公司查冊有1,390,245宗  
1,390,245 company searches conducted  
through mobile devices

**62,364**

本處電話諮詢熱線接獲的電話  
查詢數目有62,364宗  
62,364 calls received by the  
Registry's Enquiry Hotline

**99,808**

「1823」接獲的電話查詢數目有  
99,808宗  
99,808 enquiry calls received by  
1823

二零一四至一五年度工作量主要統計數字載於附錄 A。  
The key workload statistics for 2014-15 are set out in Appendix A.





## 公司註冊成立及解散

根據世界銀行發表的《2015 年營商環境報告》，在 189 個經濟體系中，香港在便利營商的排名仍居於全球第三位，而開辦企業方面則排名第八。

在二零一四至一五年度，共有 143,349 間新公司註冊成立—即平均每月有 11,946 間新公司註冊成立，當中由一名成員組成的公司約為 81%。

在同一個財政年度，共有 67,728 間公司解散—其中有 42,338 間公司被撤銷註冊；有 24,276 間公司的名稱從公司登記冊剔除，以及有 1,114 間公司以清盤的方式解散。

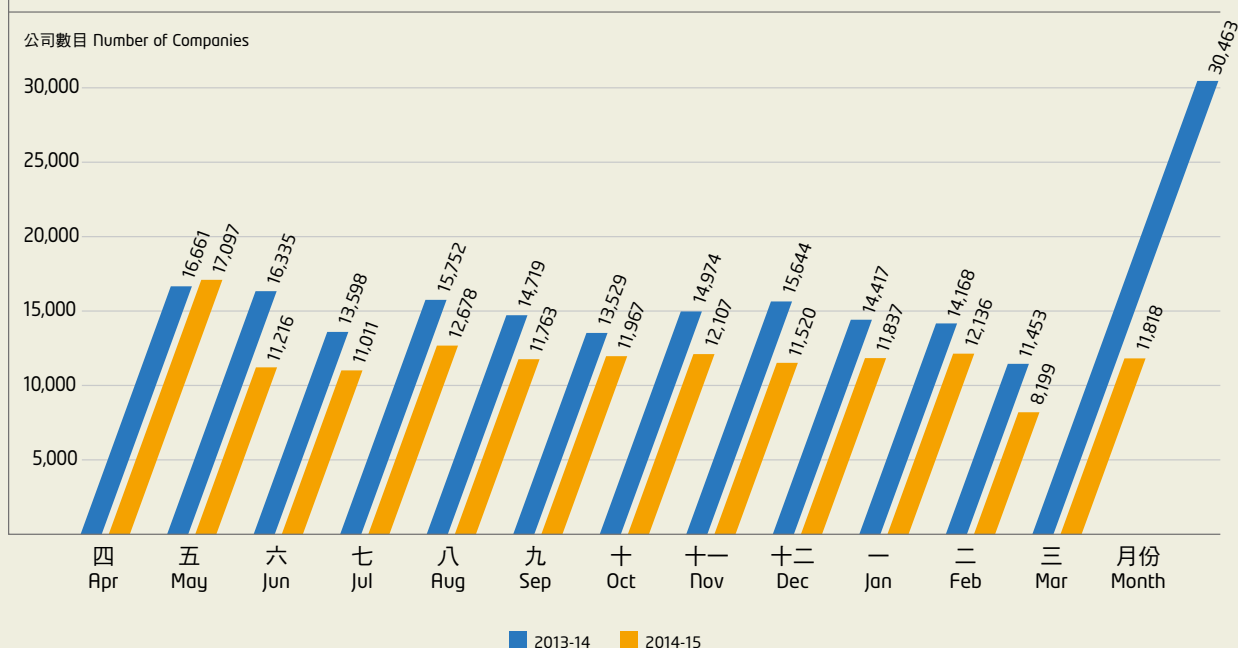
## Incorporation and Dissolution of Companies

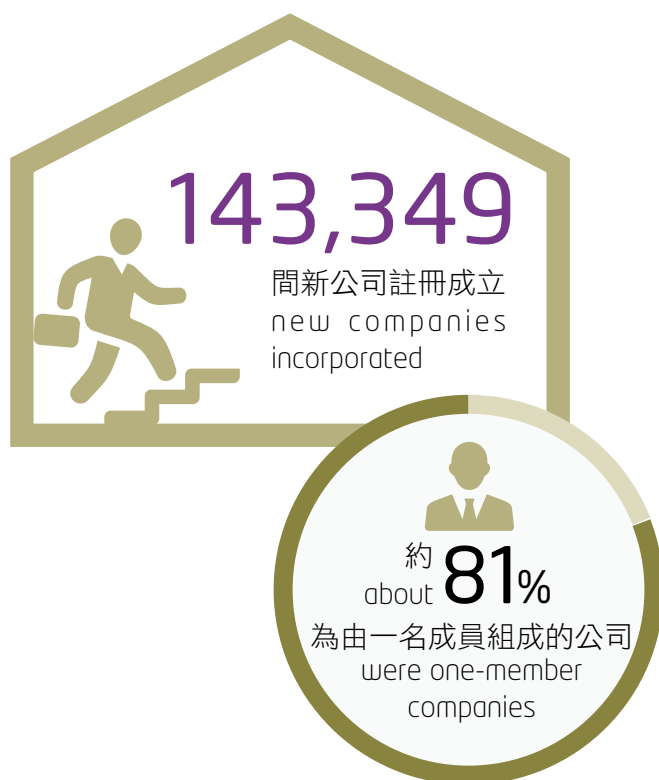
According to the World Bank's report on Doing Business 2015, Hong Kong remains as the third easiest place to do business in the world and ranks eighth in starting a business out of 189 economies.

143,349 new companies were incorporated in 2014-15 - an average of 11,946 per month. About 81 per cent were one-member companies.

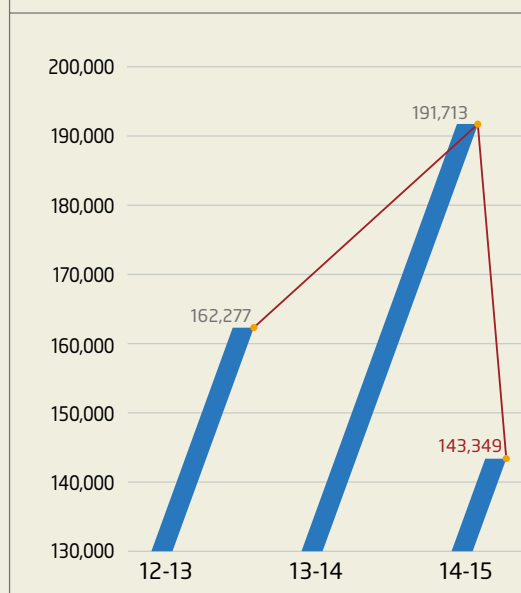
67,728 companies were dissolved in the same financial year - 42,338 companies were deregistered; 24,276 companies were struck off the Companies Register and 1,114 companies were dissolved by liquidation.

註冊成立公司  
Incorporation of Companies





註冊成立公司的總數  
Number of Companies Incorporated



### 文件登記

在二零一四至一五年度，交付本處登記的文件數目增至 2,593,581 份，平均每個工作日 10,500 份，較前一年增加 1.8%。

登記文件提供了公司在不同範疇的營運資料，而該等文件包括公司組織章程細則、公司秘書及董事的委任、辭職及其有關詳情更改的通知書、註冊辦事處地址更改通知書、股份配發申報書和周年申報表等。

### Registration of Documents

In 2014-15, the Registry received an average of 10,500 documents for registration every working day. The total number increased 1.8 per cent from the previous year to 2,593,581.

These documents provide information on different aspects of a company's operations, covering the articles of association, notifications of appointments, resignations and changes in particulars of company secretaries and directors, changes of registered office addresses, returns on allotments and annual returns.

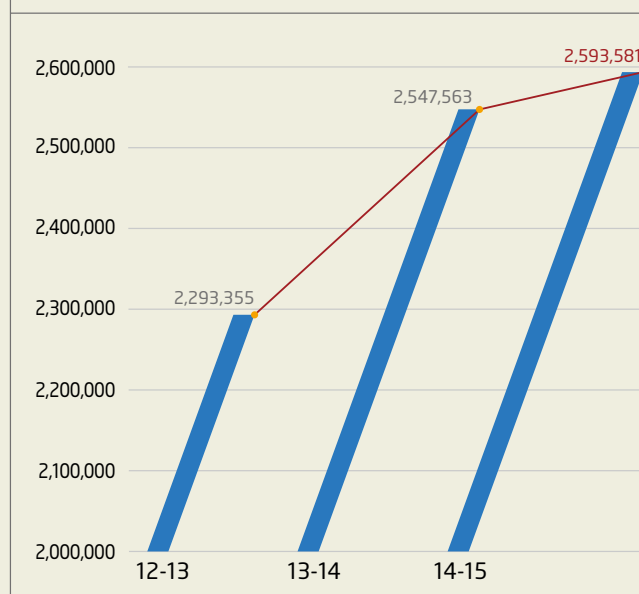
# 10,500

平均每個工作日  
交付本處登記的文件數目

Average number of documents received  
each working day



交付本處登記的文件數目  
Documents Received for Registration



### 公眾查冊

使用電子查冊服務查閱文件影像紀錄共有 3,752,638 宗，較前一年增加約 5.5%。查閱董事索引的數目共有 335,951 宗，增幅約為 1.7%。而查閱公司資料的數目則為 234,334 宗，輕微下跌 1%。

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，即可連線閱覽或下載公司資料及已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便可隨即讓公眾查閱。網上查冊中心設有信用卡或繳費靈網上服務等常用的付款方法，方便客戶以電子方式繳交查冊費用。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

### Public Searches

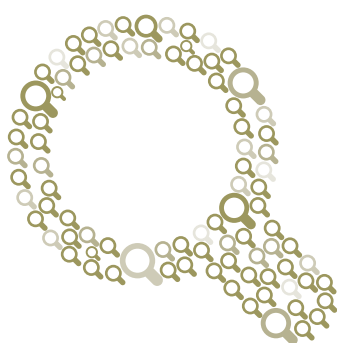
The number of electronic searches of document image records increased about 5.5 per cent to 3,752,638 compared to that for the previous year. Searches of the Directors' Index rose about 1.7 per cent to 335,951, whereas searches of company particulars edged down 1 per cent to 234,334.

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. Particulars of companies and digitised images of documents registered with the Registry can be viewed or downloaded for a small fee. Particulars of new companies incorporated through the e-Registry are available for public inspection immediately upon incorporation. Popular 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



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，除可以較低的費用查閱公司資料外，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。年內，登記聯線用戶約有2,500名。

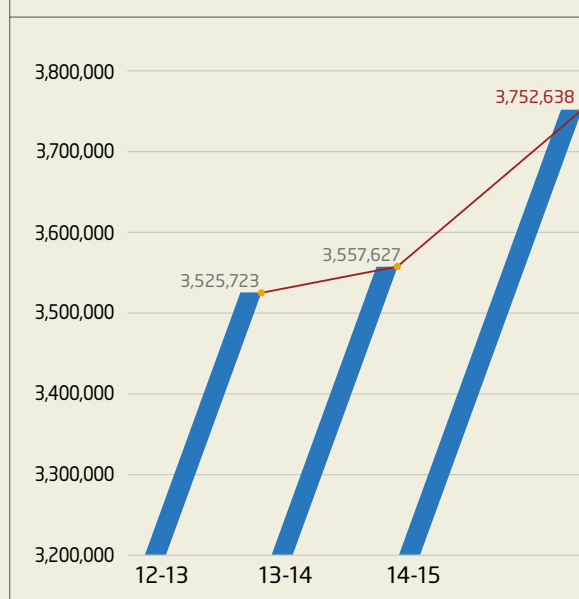
Search Centre. By payment of an annual fee, customers can register as CSC registered online users who are entitled to lower rates for searching company information. They can also enjoy the convenience of having the search fees deducted from their prepayment accounts and receiving periodical reports on their search activities. There were about 2,500 registered online users during the year.



# 3,752,638

在二零一四至一五年度查閱文件影像紀錄的數目  
Number of searches of document image records during 2014-15

查閱文件影像紀錄的數目  
Document Image Records Searches



# 99%

透過網上查冊中心查閱  
公司資料的比率超過 99%  
Over 99 per cent of company  
searches were made through  
the Registry's  
Cyber Search  
Centre

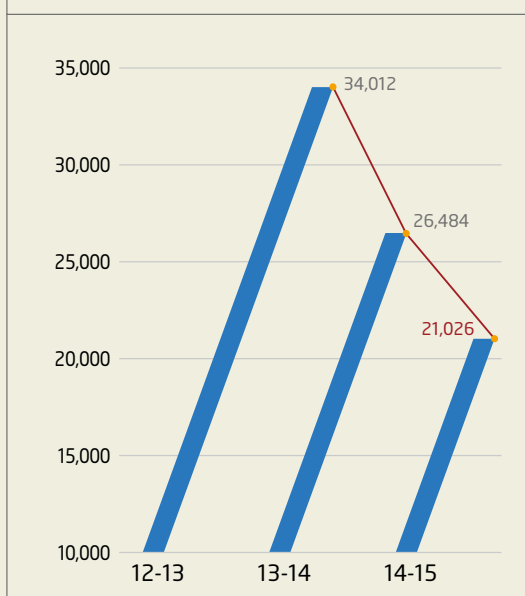
### 押記登記

在二零一四至一五年度，交付本處登記的公司押記總數為 21,026 份，平均每個工作日 85 份，較前一個財政年度下跌 20.6%。在交付本處登記的押記中，約有三分之二與房地產有關。

### Registration of Charges

A total of 21,026 company charges, or an average of 85 per working day, were received for registration during 2014-15. The figure represents a 20.6 per cent drop from the previous financial year. About two-thirds of the charges related to landed property.

交付本處登記的押記數目  
Charges Received for Registration



85



平均每個工作日交付本處登記的押記數目

Average number of charges received each working day

### 公司註冊處客戶聯絡小組

公司註冊處客戶聯絡小組（下稱「客戶聯絡小組」）是本處聯繫客戶最重要的渠道之一。成員除了本處的高層人員外，還包括香港律師會、香港會計師公會、香港特許秘書公會、香港銀行公會、中小型企業（下稱「中小企」）和一些主要客戶的代表。客戶聯絡小組定期舉行會議，讓成員就本處各項服務及最新措施交流意見。客戶聯絡小組亦提供了良好及有效的平台，讓我們向客戶介紹本處的政策和工作程序。

### Companies Registry Customer Liaison Group

One of the important channels employed by the Registry to communicate with the public is the Companies Registry Customer Liaison Group ("CRCLG"). Apart from senior Registry officers, it comprises representatives from the Law Society of Hong Kong, the Hong Kong Institute of Certified Public Accountants, the Hong Kong Institute of Chartered Secretaries, the Hong Kong Association of Banks, small and medium enterprises ("SMEs") and some major customers. The CRCLG meets regularly to exchange ideas about the Registry's services and latest initiatives. It is also a useful and effective forum to brief customers on the Registry's policies and procedures.



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

## 盡心竭誠服務客戶

本處致力提供能切合客戶需要及期望的服務，並透過不同渠道與客戶溝通和蒐集客戶對本處服務的意見。

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、交付文件規定、拓展計劃及法例修訂的最新詳盡資料。網站備有繁體中文、簡體中文及英文版。我們定期檢視和更新網站的內容，使客戶了解有關本處的法例和程序上的最新規定。

本處設立的電話諮詢熱線 ((852) 2234 9933)，每周七日、全日 24 小時解答有關本處服務的查詢。來電者亦可利用傳真索取資料小冊子。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。

## Dedicated Customer Services

The Registry is committed to providing services that meet customers' needs and expectations. It uses various channels to communicate with customers and gather feedback on its services.

Through the Registry's website ([www.cr.gov.hk](http://www.cr.gov.hk)), members of the public can gain access to comprehensive and up-to-date information on the Registry's core business activities, filing requirements, development programme and changes in legislation. The website is available in traditional and simplified Chinese and English versions, with its content regularly reviewed and updated so that customers are kept aware of the latest statutory and procedural requirements.

A hotline ((852) 2234 9933) is set up for answering enquiries about the Registry's services on a 24x7 basis. Callers can also obtain information pamphlets from the Registry by fax. The Registry's Help Desk ((852) 8201 8273) operates round the clock to provide technical advice on the use of electronic services.



## 方便營商

本處深信，在設計及提供服務時，了解客戶的需要和期望是不可或缺；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，並派代表拜訪主要客戶以蒐集意見。

The Registry believes that understanding customers' needs and expectations is indispensable to the design and delivery of services. Regular and close contact with customers is the best way to gather feedback. To achieve this, the Registry conducts customer surveys and sends representatives to visit major customers to collect feedback.



## 過渡至新法律框架

### 主要措施

新《公司條例》（香港法例第 622 章）（下稱「新條例」）已於二零一四年三月三日開始實施。新條例的主要目標除了是加強企業管治、確保規管更為妥善，以及使香港的公司法例現代化外，方便營商和照顧中小企的需要亦是一大目標。新條例下的主要措施包括以下各項：

- (a) 公司註冊成立：新條例簡化了在香港開辦企業的程序，已廢除公司的組織章程大綱和公司須備有法團印章的強制規定。公司須備有供在外地使用的正式印章的規定亦已放寬。此外，在新條例下，股份面值及股份溢價的概念亦已廢除；

## Transition to New Legal Framework

### Major Initiatives

The new Companies Ordinance, Chapter 622 of the Laws of Hong Kong ("the new Ordinance"), came into operation on 3 March 2014. Other than enhancing corporate governance, ensuring better regulation and modernising the law, a major objective of the new Ordinance is to facilitate business and cater for the needs of SMEs. Major initiatives under the new Ordinance include -

- (a) Company incorporation: the new Ordinance simplifies the procedures for starting a business in Hong Kong by removing the memorandum of association and the mandatory requirement of having a common seal. The requirements for a company to have an official seal for use abroad have also been relaxed. Moreover, the par value of shares and the concept of share premium have been abolished under the new Ordinance;

- (b) 內部行政：新條例容許公司在取得成員一致同意的情况下無須舉行周年成員大會，並准許公司使用電子科技在多於一個地點舉行成員大會。新條例亦載明批准或規定向公司作出或由公司作出的通訊的規則；
- (b) Internal administration: a company may dispense with the holding of annual general meetings by obtaining unanimous members' consent under the new Ordinance. A general meeting may 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 to be made to or by companies;
- (c) 資本結構重組：我們就減少股本引入了以償付能力測試作為依據的不經法院替代程序；同時准許所有公司從資本中撥款購買本身股份，但必須通過償付能力測試。我們亦制訂了條文，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；
- (c) Capital restructuring: we have introduced an alternative court-free procedure for reducing capital based on a solvency test while allowing all companies to purchase their own shares out of capital, subject to a solvency test. There are also provisions for a new court-free statutory amalgamation procedure for wholly owned intra-group companies;
- (d) 合規成本：由於新條例准許符合指定規模準則的中小企擬備簡明財務報表及簡明董事報告，而屬於指明資格限額內規模較大的公司亦可選擇擬備簡明報告，因此合規成本得以減輕。新條例使有關財務摘要報告的條文更便於使用，並把條文的適用範圍擴至所有公司；及
- (d) Compliance cost: compliance costs will be reduced as the new Ordinance allows SMEs that meet specified size criteria to prepare simplified financial statements and directors' reports, and larger companies within the specified eligibility limits may also opt for simplified reporting. The summary financial report provisions are made more user-friendly and their application has been extended to all companies; and
- (e) 公司恢復註冊：新條例為簡單個案訂立了以行政方式把已被處長解散的公司恢復註冊的新程序，而無須使用法院程序。此外，新條例簡化了已解散公司藉法院命令而恢復註冊的程序。
- (e) Restoration of company: a new administrative procedure for a company dissolved by the Registrar has been introduced for straightforward cases without the need for recourse to the court. The procedures for the restoration of dissolved companies by court order have also been streamlined.

新條例加強了香港作為營商地的競爭力，並提升了香港作為國際金融和商業中心的地位。世界銀行在其發表的《2015 年營商環境報告》中，讚揚香港在新條例下，要求董事更詳細披露利益衝突的規定，是加強了對小股東投資者的保障。香港在保障小股東投資者方面的全球排名，由第三位上升至二零一五年的第二位。

The new Ordinance enhances Hong Kong's competitiveness as a place to do business and strengthens the territory's position as an international financial and commercial centre. In its "Doing Business 2015" report, the World Bank recognised that Hong Kong had strengthened minority investor protection by requiring directors to provide more detailed disclosure of conflict of interest under the new Ordinance. Hong Kong's global ranking in minority investor protection has advanced from third to second for 2015.

## 過渡情況

新條例的過渡情況十分順利。為了加強公眾對新條例的認識，自新條例獲通過後，本處舉辦了超過 70 場簡介會（出席人數超過 16,000 人）。此外，本處亦在網頁上為不同課題設立專設欄目，提供更詳細的資料。方便營商及有助節省成本的新法律框架受到商界的歡迎，從下列的統計數字可見一斑：

## Transition

The transition to the new Ordinance has been very smooth. In an effort to enhance public understanding of the new Ordinance, the Registry has held over 70 briefings (attended by more than 16,000 participants) since the passing of the new Ordinance. Dedicated thematic sections on various topics were also put up on the Registry's website to provide more detailed information. The business community welcomed the new framework which facilitates their businesses and helps save costs, as shown by the following statistics:

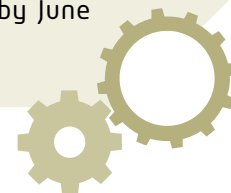


在新條例實施的首個星期，新的法團成立表格的使用率已超過 99%；

Over 99 per cent of companies used new forms for company incorporation in the first week of implementation;

截至二零一四年五月，本處收到的法定表格中已經有八成採用新表格，而截至二零一四年六月，即提交新表格的過渡期屆滿後，新表格的使用率接近 100%；

80 per cent of statutory forms received were in new format by May 2014 and the usage rate of new forms was close to 100 per cent by June 2014, after the transitional period;



約有 55% 以電子方式註冊成立的公司，採納了「註冊易」（[www.eregistry.gov.hk](http://www.eregistry.gov.hk)）提供的組織章程細則範本；

Around 55 per cent of the electronically incorporated companies adopted the new sample articles of association provided at the e-Registry ([www.eregistry.gov.hk](http://www.eregistry.gov.hk));

141 間公司中有 133 間採納了不經法院的替代程序減少股本，該數字為二零一三至一四年度（16 間）的八倍；

133 out of 141 companies adopted an alternative court-free procedure for reducing capital. The figure is eight times the total number of 16 in 2013-14;

17 個公司集團透過不經法院的新程序進行了合併；

17 groups of companies underwent amalgamation through the new court-free procedure;



本處接獲 168 宗採用新程序以行政方式把公司恢復列入公司登記冊的申請，該數目約佔恢復公司註冊申請總數的 46.8%。

168 applications for restoration to the Companies Register using the new administrative procedure were received, which represent about 46.8 per cent of the total number of applications for company restoration.



## 業務回顧 Business Review



## 主要財務資料

### 財務目標

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」）。根據《營運基金條例》（第 430 章），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合理回報，而財政司司長將二零一四至一五年度的合理回報率釐定為 6.7%。

### 經審計的周年帳目報表

二零一四至一五年度營運基金的經審計的周年帳目報表和審計署署長報告載於附錄 B。《營運基金條例》規定，周年帳目報表須按照公認會計原則製備並須提交立法會省覽。

## Key Financial Information

### Financial Objectives

The Companies Registry Trading Fund ("CRTF") was established on 1 August 1993 by a resolution of the Legislative Council ("LegCo"). The CRTF operates under commercial principles on a self-financing basis in accordance with the Trading Funds Ordinance (Cap. 430). The CRTF aims to:

- meet all the expenses it incurs in providing services out of its income; and
- achieve a reasonable return on average net fixed assets employed, which is set at 6.7 per cent for 2014-15 by the Financial Secretary.

### Audited Annual Accounts

The audited statements of the Annual Accounts of CRTF for 2014-15 together with the Report of the Director of Audit are set out in Appendix B. The statements of the Annual Accounts, which are prepared in accordance with generally accepted accounting principles, will be tabled before the LegCo as required by the Trading Funds Ordinance.

### 財務摘要

#### Financial Summary

以百萬港元計	HK\$ million	2013-14	2014-15
營業額	Turnover	605.6	548.2
運作成本	Operating costs	271.7	300.0
除稅後盈利	Profit after tax	291.5	221.4
已付予/須付予政府的股息	Dividends paid/payable to the Government	291.5	221.4
固定資產平均淨值回報率	Rate of return on average net fixed assets	72.5%	54.4%

## 業績

二零一四至一五年度的公司註冊成立的數目，相對於二零一三至一四年度創新高的數目，錄得顯著跌幅，這是由於商業登記費的豁免於二零一四年四月一日屆滿，令二零一四年三月份的公司註冊成立的數目創新高。交付本處登記的文件數目及查閱文件影像紀錄的數目則錄得溫和升幅。營業額及除稅後盈利分別為5億4,820萬元及2億2,140萬元，與二零一三至一四年度相比，跌幅分別為9.5%及24.0%。

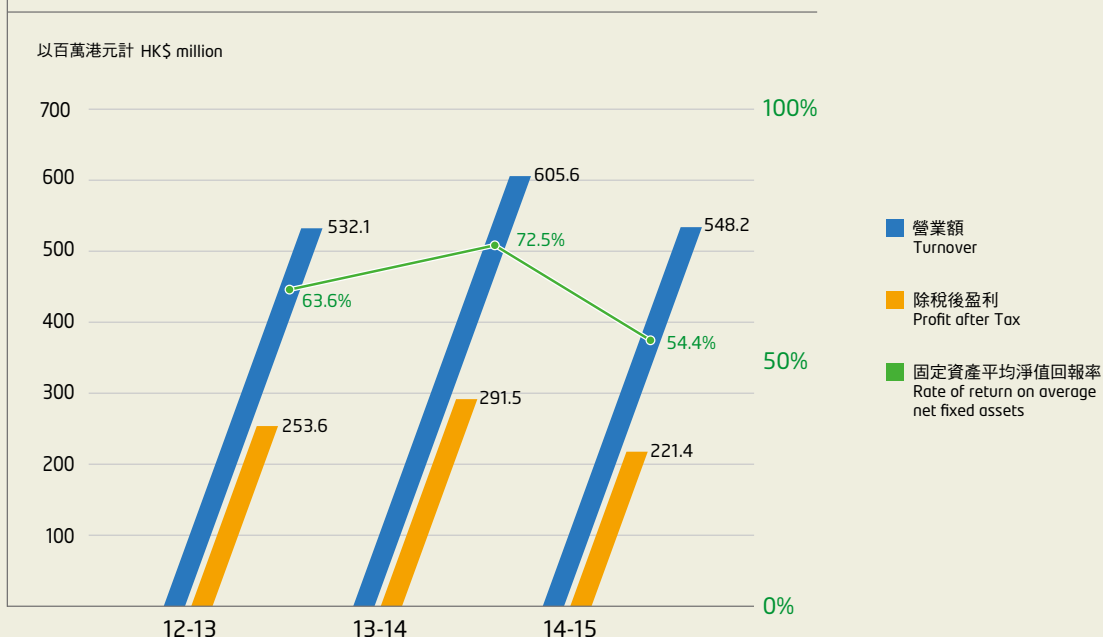
本處的收入主要來自新公司註冊成立、周年申報表登記和公司資料查冊，而新公司註冊成立所帶來的收入，約佔本處總營業額的一半。在二零一四至一五年度，本處收取的公司成立註冊費，較前一個財政年度下跌約26.3%，主要原因是如上文所述，新公司註冊成立的申請下降。不過，隨着公司登記冊上的公司數目增加，在二零一四至一五年

## Performance

2014-15 saw a notable decrease in the number of companies incorporated when compared with the record high in 2013-14 which was attributable to a record figure of company incorporation in March 2014 prior to the expiry of the business registration fee waiver on 1 April 2014. The number of documents received for registration and the number of document image record searches however increased moderately. Turnover and profit after tax were \$548.2 million and \$221.4 million respectively, a decrease of 9.5 per cent and 24.0 per cent respectively compared to 2013-14.

The Registry's revenue is mainly derived from incorporation of new companies, registration of annual returns and search for company information. The revenue from incorporation of new companies contributes about half of the Registry's total turnover. The amount of incorporation fees collected in 2014-15 was about 26.3 per cent lower than that of the previous financial year, mainly due to decrease in new incorporation applications as mentioned above. However, as a result of the increasing number of companies on

營業額及盈利  
Turnover and Profit





## 業務回顧

度，來自周年申報表登記費及查冊費的收入相應增加，增幅分別約 12.7% 及 5.3%。

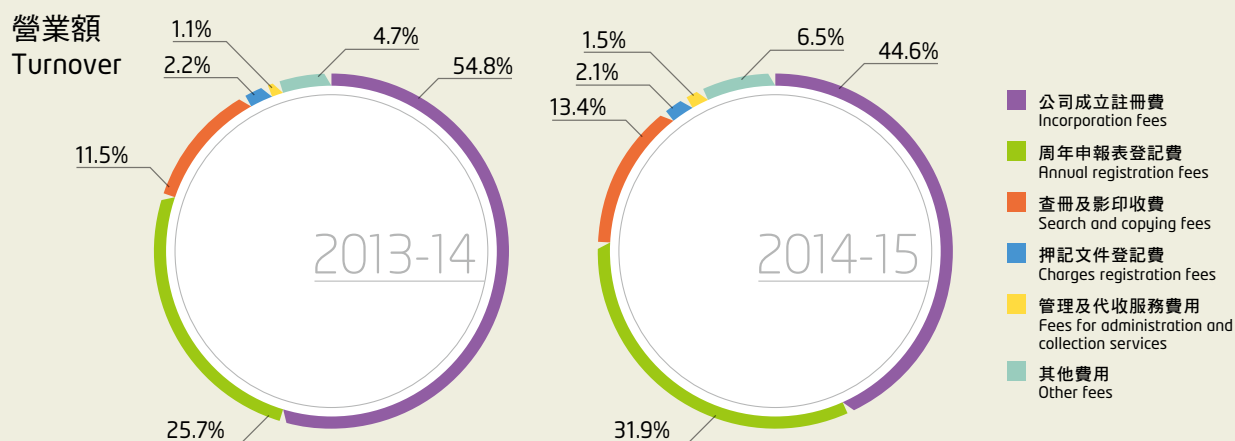
本處的開支在二零一四至一五年度增加約 10.4%，主要涉及系統提升工程的維修費和攤銷成本及通脹因素。

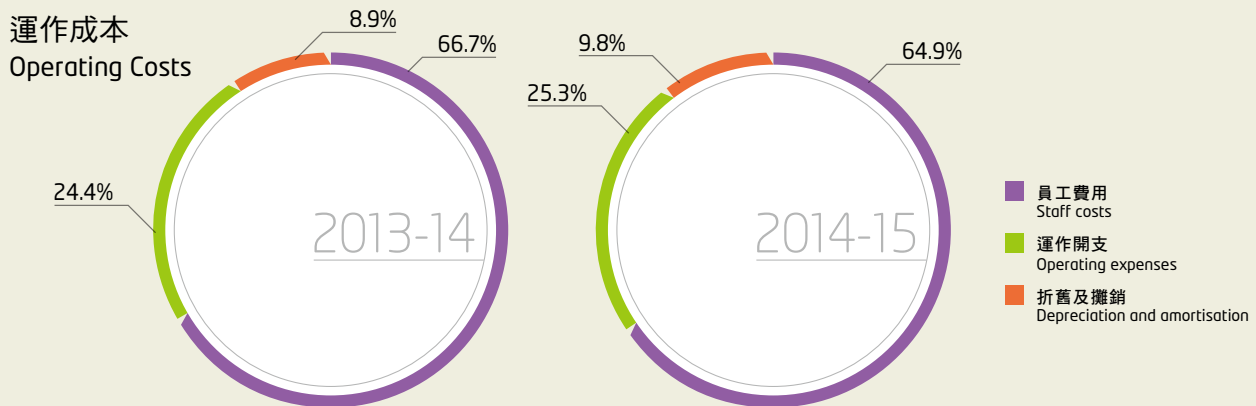
多年來，本處一直都能夠在財政自給的基礎上運作，並能夠為本處的持續發展提供資金。本處的負債主要包括員工所積存假期的貨幣化價值、網上查冊中心及「註冊易」登記用戶的預付款項、稅款及應計費用。這穩健的財務狀況使本處有能力促進其可持續發展，為市民提供優質服務。

the Companies Register ("the Register"), the revenue from annual registration fees and search fees rose by about 12.7 per cent and 5.3 per cent respectively in 2014-15.

The increase of about 10.4 per cent in expenditure for 2014-15 was mainly attributable to the maintenance and amortised costs of system projects and enhancement as well as inflation.

Over the years, the Registry has been able to operate on a self-financing basis and provide funds for its sustainable development. The Registry's liabilities are mainly composed of the monetised value of the untaken leave of staff, prepayments from registered users of Cyber Search Centre and e-Registry, taxation and accrued expenses. This healthy financial position enables the Registry to support the sustainable development of the Registry for providing quality services to the community.





## 業務前景

本處的業績很大程度視乎公司業務情況，而後者又受全球和本地經濟狀況所影響。本處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。

本處的收入主要來自本處在《公司條例》下向公司提供的服務，特別是公司註冊成立方面。經考慮所有影響全球和本港經濟的不明朗因素後，我們預計在未來數年，每年公司註冊成立的申請數目會有輕微增長。隨着公司登記冊上的公司數目在過去幾年有所增加，在二零一五至一六年度，交付本處登記的周年申報表的數目和公司查冊的數目預計會有溫和增長。然而，預期通脹會令運作成本增加而大致抵銷該等業務所增加的收入。因此，預計二零一五至一六年度的業績穩定。就中期而言，本處會繼續維持整體財務狀況的可持續性，以便本處能制定較長遠的提升服務計劃。

## Business Outlook

The Registry's performance is highly dependent on company activities which are in turn affected by global and local economic conditions. The Registry has all along exercised stringent control over the use of resources and adopted a prudent planning approach.

The Registry derives its revenue predominantly from the services provided by the Registry to companies under the Companies Ordinance, especially company incorporation. After considering the uncertain factors affecting the global and local economies, we envisage a mild increase in the annual number of incorporation applications in the coming years. Consequential to the increase in the number of companies on the Register over the past few years, the annual returns to be filed with the Registry and company searches are expected to grow moderately in 2015-16. The increase in revenue from these activities will be mostly offset by an anticipated increase in operating costs due to inflation, resulting in a steady outturn for 2015-16. In the medium term, the Registry will endeavor to maintain a sustainable overall financial position so as to enable the Registry to make longer-term plans for service enhancement.

### 積極推動可持續發展

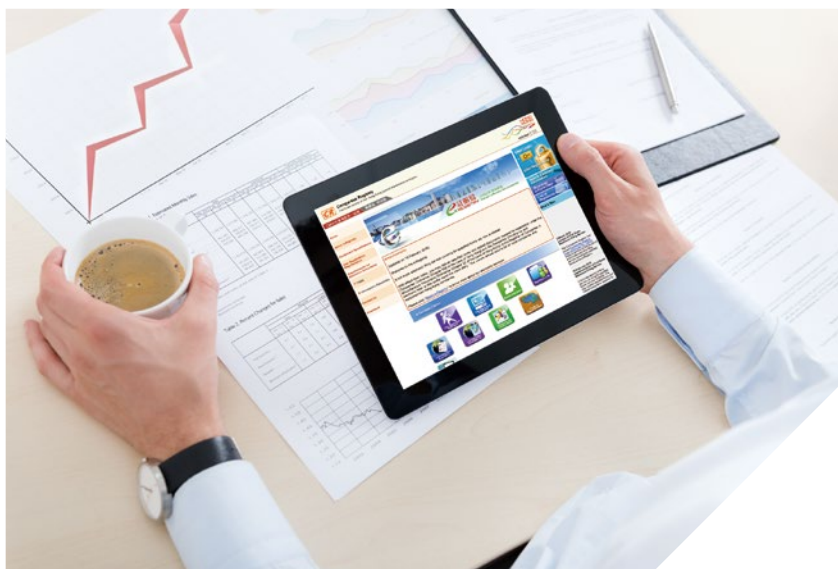
#### 提升資訊系統

本處在提升資訊系統方面一直不遺餘力，藉此為客戶提供全面的電子服務。我們在二零一四年三月三日成功推出經提升的核心應用系統「公司註冊處綜合資訊系統」以配合新《公司條例》的規定。之後，仍繼續不斷進行系統提升工作，在二零一四至一五年度完成 72 款電子表格的開發工程，該等表格已於二零一五年三月三日在「註冊易」網站推出。「註冊易」現已提供全面電子提交文件服務，涵蓋共 84 款指明表格。此外，由二零一四年十二月十九日起，「公司查冊流動版服務」平台加入兩項新的查冊服務，涵蓋查閱董事索引及取消資格令索引的功能。「公司查冊流動版服務」將於二零一六年推出更多種類的電子查冊服務。

### Devotion to Sustainable Development

#### Enhancement of Information Systems

The Registry spares no efforts in enhancing its systems to provide a full range of electronic services to our customers. After the successful rollout of the improved core application system, Integrated Companies Registry Information System ("ICRIS"), on 3 March 2014 to cater for the requirements of the new Companies Ordinance, system enhancement work continued. The development of 72 electronic forms was completed in 2014-15 and the forms were launched on the e-Registry portal on 3 March 2015. A full range of electronic filing services covering a total of 84 specified forms is now available at the e-Registry. In addition, two more search services, covering Directors' Index and the Disqualification Orders' Index, were also provided on the Company Search Mobile Service ("CSMS") platform from 19 December 2014. A wider range of electronic search services are set to be introduced through CSMS in 2016.







### 資訊科技發展策略

「公司註冊處綜合資訊系統」最初於二零零五年推出。鑑於資訊科技在過去十年發展一日千里，現在是適當時候讓我們全面檢討本處的資訊系統及有關基礎設施，以配合科技的最新發展和切合本處的業務需要。為此，本處已開展「部門資訊科技規劃」的項目，以協助制訂本處未來五年的資訊科技策略，當中包括研究重建「公司註冊處綜合資訊系統」，藉以提高效率及將最新的科技納入該系統。

### 資訊科技保安

本處非常重視資訊科技保安。我們的目標是在一個安全、穩定、可靠的平台提供電子服務，這些平台包括「網上查冊中心」、「註冊易」及「公司查冊流動版服務」。

二零一四年，本處與政府資訊保安事故應變辦事處攜手進行事故應變演習。本處亦與政府資訊科技總監辦公室一起進行滲透測試聯合演習。

### Information Systems Development Strategy

ICRIS was first launched in 2005. Given the rapid growth of information technology ("IT") over the last decade, it is high time for us to conduct a comprehensive review of the Registry's IT systems and the related infrastructure to keep pace with the latest technological advancement for meeting the business demands of the Registry. To this end, the Registry has initiated a Departmental Information Technology Planning project to help formulate the Registry's IT strategy for the next five years. This includes a study into a revamp of ICRIS to enhance efficiency and incorporate latest technology.

### IT Security

The Registry places great importance on IT security. We target to provide our electronic services on secure, stable and reliable platforms. These include the Cyber Search Centre, e-Registry and the CSMS.

In 2014, the Registry joined hands with the Government Information Security Incident Response Office in performing an incident response drill. The Registry also participated in a joint penetration testing exercise with the Office of the Government Chief Information Officer.

本處在系統保安的事宜上不遺餘力。當系統進行大型提升工程後，在投入運作前，我們會委託獨立的審核員進行保安風險評估及審核。另外，本處亦每年聘請獨立審核員進行審核，以鑑定系統是否存在任何風險。

### 業務持續運作計劃

本處制訂了業務持續運作計劃，在系統一旦發生故障時，盡可能減低對業務所造成的風險，並維持本處所提供的服務。該計劃列明本處在不同情況下發出號令的安排，以及向員工提供運作指引及程序。該計劃亦包括一個運作復原系統，確保本處能繼續提供最低限度的重要服務和盡量減少資料流失。此外，本處會定期進行運作復原演習，以測試及完善復原程序，確保復原系統操作正常。

The Registry spares no effort in system security. We commission independent auditors to conduct security risk assessment and audit prior to production rollout of major enhancements and on a yearly basis to identify any risks in the system.

### Business Continuity Plan

The Registry has developed a business continuity plan to reduce the risk to business and maintain service delivery as far as practicable in the event of unexpected disruptions. The plan sets out the line of command and provides guidance and procedures to staff members for operation under different scenarios. The plan also covers a disaster recovery system to ensure continuity of at least a minimal level of critical services and minimise data loss. Regular disaster recovery drills are carried out to test and refine the recovery procedure and ensure proper functioning of the disaster recovery system.

# 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，我們相信這對確保本處運作的效率及效能、保障相關持份者的權益，以及保持公眾對我們的管治能力及誠信的信心和信任，是至為重要。為了維持最高的企業管治標準，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。

## Corporate Governance Policy

The Registry is committed to maintaining a high standard of corporate governance which we believe is essential for ensuring the efficiency and effectiveness of the Registry's operations, safeguarding the interests of our stakeholders and sustaining the public's confidence and trust in the Registry's capability and integrity. To uphold the highest standards in this respect, the Registry promulgated its Corporate Governance Policy Statement in May 2012.

### 公司註冊處企業管治綱領

### Companies Registry Corporate Governance Framework



## 內部監控及問責性

### 組織架構

截至二零一五年三月底，本處共有 387 名員工，包括 308 名公務員及 79 名合約員工。

## Internal Control and Accountability

### Organisation Structure

As at the end of March 2015, the total headcount of the Registry was 387, of which 308 were civil servants and 79 were contract staff.

### 公司註冊處組織圖

### Companies Registry's Organisation Chart



## 管理委員會及轄下專責委員會

管理委員會是本處企業管治綱領的核心。委員會負責訂定策略方向，制訂政策及管理本處的業務，目的是要實踐本處的理想和使命。

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。委員會每月（或因應需要更頻密地）召開會議，討論、檢討並監察本處的主要措施及業務運作，以確保管理妥善及遵從所有有關規例和既定程序。

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，負責發展、部門編制、誠信管理及投資策略等重要範疇。

## Management Board and Committees

The Management Board is the core of the Registry's corporate governance framework. The Board is responsible for setting strategic directions, formulating policies and managing the Registry's business affairs with the aim of achieving its vision and mission.

The Board is chaired by the Registrar of Companies and composed of all directorate officers of the Registry. Board Meetings are conducted on a monthly basis, or more frequently if necessary, to discuss, review and monitor the Registry's major initiatives and business operation to ensure proper management and compliance with all relevant regulations and established procedures.

The Board is supported by four dedicated committees which have been set up with clear and specific terms of reference to cover the crucial areas of development, departmental establishment, integrity management and investment strategies.

## 管理委員會及轄下專責委員會 Board and Committee







## 報告及審計

本處按照公認會計原則製備周年財務報表，這些帳目並由審計署署長審計。經審計的財務報表，連同匯報本處工作表現及成績的年報，會一併提交立法會省覽，以及上載本處網頁供公眾閱覽。

## 整體工作及業務計劃

本處每年擬備整體工作及業務計劃，載列短期及長遠策略，以達至業務及政策目標。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，並用以制訂本處的發展計劃及措施。

## 規則與規例

雖然本處是根據《營運基金條例》（第430章）以營運基金部門運作，但在進行採購及其他工作時仍須遵從適用的政府規則及規例行事。

## Report and Audit

The Registry prepares annual financial statements in accordance with generally accepted accounting principles and the accounts are audited by the Director of Audit. The audited financial statements together with an annual report on the Registry's performance and achievements are tabled in the Legislative Council and uploaded onto the Registry's website for public access.

## Corporate and Business Plan

The Registry prepares annual Corporate and Business Plan setting out its 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. Once approved, the plan serves as the benchmarks for evaluating the Registry's performance and for formulating its development plan and initiatives.

## Rules and Regulations

Whilst operating as a trading fund department under the Trading Funds Ordinance (Cap. 430), the Registry is still required to comply with applicable government rules and regulations when conducting procurement and other activities.



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



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 the Headquarters



# 企業管治

## 誠信管理

本處致力維持員工的誠信及崇高的操守標準，定期檢討內部程序及系統，尤其是當運作程序有變時，以找出容易產生貪污問題的地方。本處設有誠信管理委員會，負責統籌和監察本處在誠信管理方面的措施。委員會每年均會制訂誠信管理工作計劃。

本處員工須遵守及遵從《公務員守則》。本處亦鼓勵員工參加由公務員事務局舉辦有關誠信管理的會議、研討會和工作坊。

## Integrity Management

The Registry is committed to upholding the integrity and high standards of conduct of its staff. Reviews of internal procedures and systems are conducted regularly to identify any area which is prone to corruption risk particularly when there are changes in operational procedures. The Integrity Management Committee is responsible for coordinating and monitoring integrity management initiatives of the Registry. It also draws up an annual Integrity Management Programme Action Plan.

The Registry's staff members are required to abide by and comply with the Civil Service Code. Staff members are encouraged to attend conferences, seminars and workshops organised by the Civil Service Bureau on integrity management.

廉政公署獲邀為員工舉辦講座  
The Independent Commission Against Corruption  
was invited to provide talks to staff members



觀看誠信管理影片「《防止賄賂條例》第3條」  
Watching an integrity management video entitled  
"Section 3 Prevention of Bribery Ordinance"

## 風險評估及管理

本處為客戶提供全日 24 小時的查冊、公司註冊及文件登記服務。為維持卓越及優質的服務，本處設有健全而有效的風險評估及管理制度，在財務、採購和行政事宜方面提供完備的政策及規例。本處會定期檢討這些政策及規例，以配合不斷轉變的營商環境，遇有重大修訂，會適時知會員工。

## Risk Assessment and Management

The Registry provides round-the-clock company search, incorporation and document registration services to its customers. To maintain excellent and high quality services, the Registry has a sound and effective risk assessment and management system with well-established policies and regulations on financial, procurement and administrative matters. These policies and regulations are reviewed regularly to suit the ever-changing business environment and any major updates are brought to the attention of staff members on a timely basis.

本處亦明白，為確保本處服務能運作暢順，一個穩定可靠、配備嚴密保安措施的資訊科技系統至為重要。為此，本處不斷檢討資訊科技策略及功能，以確保配合本處的政策及目標。本處設有資訊科技保安政策及相關指引和指示，藉此為資訊科技的保安建立穩定基礎和向所有員工提供有關處理資訊保安事故的指引。

我們致力迅速回應各種危機，務求維持有效益及有效率的公共服務。本處設有部門應變計劃，載列緊急事故管理及危機處理指引，應付火災、煙薰、水浸、傳染病爆發等情況，或可能導致本處在金鐘道政府合署的辦事處臨時關閉的其他情況。

The Registry also recognises that a stable and reliable information technology ("IT") system equipped with high-level security measures is vital to ensure the smooth operation of its services. To this end, the Registry constantly reviews its IT strategies and functions to ensure alignment with the corporate policies and objectives. An IT Security Policy and related guidelines and instructions are in place to establish a stable foundation for IT security and provide guidance to all staff members on handling security incidents.

We are committed to providing a prompt response to various crises with a view to maintaining the effective and efficient delivery of public services. The departmental Contingency Plan sets out the emergency management and guidelines on handling crisis situations such as fire, smoke damage, flooding, the outbreak of infectious diseases or other circumstances that may cause temporary closure of the Registry's premises in the Queensway Government Offices.



## 溝通及透明度

### 服務承諾

本處讓客戶得知各項核心服務的服務承諾及有關服務標準，嚴密監察各項服務的工作表現，每年檢討服務標準並考慮客戶的意見。本處每年都公布服務指標和成績。在二零一四至一五年度，本處超越了所有服務指標，詳情載於附錄 C。

## Communication and Transparency

### Performance Pledge

The Registry keeps customers informed of its performance pledges and related service standards on the core services it provides. It also closely monitors the performance of its services and reviews service standards every year taking into account customers' feedback. Performance targets and results are published on an annual basis. In 2014-15, the Registry has exceeded all its performance targets, details of which are set out in Appendix C.

## 與市民的溝通

本處的其中一項核心價值，是關懷和尊重客戶，按照他們的需要和期望制訂服務。本處重視客戶的意見及建議，定期拜訪主要客戶蒐集意見，並進行客戶服務調查。本處不時參與由外間持份者舉辦的研討會和活動，以便向商界介紹本處最新的服務和講解法例及程序上的轉變。

## 與其他司法管轄區的聯繫

本處繼續增進和建立與內地及其他司法管轄區的對口單位的聯繫。透過這些聯繫，本處得以與其他公司註冊機關就公司規管及註冊事宜交流意見及經驗，並充分掌握其他司法管轄區在企業管治方面的最新發展。

年內，本處代表團出席於南寧舉行的「中國—東盟工商論壇 2014」及於阿拉伯聯合酋長國阿布扎比舉行的「公司註冊論壇 2015」。本處亦接待了來自內地多個政府部門及機構的訪客和官員。

## Communication with the Public

One of the core values of the Registry is to care for and respect customers by listening to them and taking into account their needs and expectations when shaping the services we deliver. The Registry values customers' feedback and suggestions and pays regular visits to major customers. It also conducts customer service surveys. To introduce its latest services and explain legislative and procedural changes to the business community, the Registry participates in seminars and activities organised by external stakeholders from time to time.

## Liaison with Other Jurisdictions

The Registry continues to foster and develop contacts with its counterparts in the Mainland and other jurisdictions. These contacts enable us to exchange ideas and share experience with other registries on company regulatory and registration issues and keep abreast of the latest development in corporate governance in other jurisdictions.

During the year, delegations from the Registry attended the China Asean Industry and Commerce Forum 2014 in Nanning, and the Corporate Registers Forum 2015 in Abu Dhabi, United Arab Emirates. The Registry also received visitors and officials from a number of Mainland authorities and institutions.



公司註冊處代表團出席於阿拉伯聯合酋長國阿布扎比舉行的「公司註冊論壇 2015」  
The delegation of the Companies Registry attended the Corporate Registers Forum 2015 in Abu Dhabi, United Arab



# 可持續發展報告 Sustainability Report



## 企業社會責任

作為提供公共服務的機構，本處十分珍視對客戶、員工及社會在企業社會責任及環境可持續發展方面所作出的承諾。為此，本處在二零一零年發出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。

## Corporate Social Responsibility

As an organization which provides public services, the Registry treasures the corporate social and environmental sustainability commitments made to its customers, staff members and the community. To this end, the Registry issued a Corporate Social Responsibility Policy Statement in 2010 that sets out the framework for discharging its corporate social responsibilities.



## 保持崇高的操守標準

本處十分重視提倡和管理誠信。為了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須切實遵從《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。誠信管理委員會在二零一四至一五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 Standards

The Registry places great emphasis on promoting and managing integrity. To maintain a workforce of integrity and high ethical standards 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 under the Integrity Management Programme Action Plan for 2014-15 were achieved during the year.

## 關懷員工

### 人力資源策劃

本處的策略性使命得以完成，並能向客戶提供優質服務，員工是關鍵所在。本處的部門編制委員會，由高層管理人員組成，負責審議人手方面的建議以切合運作需要，並向公司註冊處處長推薦制訂本處短期和長期人力計劃的方案。

## Caring for Staff Members

### Human Resource Planning

The Registry's staff members are the precious key to the accomplishment of its strategic missions and delivery of quality services to customers. The Registry's Departmental Establishment Committee, composed of senior officers, considers staffing proposals to meet operational needs and makes recommendations to the Registrar of Companies for the formulation of the Registry's short and long-term manpower plans.



為新入職員工開辦入職課程  
Induction programme offered to new staff members



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

### 持續培訓及發展

本處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，並培養員工不斷學習的精神。處方委任的培訓經理，負責監督該計劃的實施情況，並就培訓及發展的事宜向有關人員提供建議。此外，本處為員工在處內舉辦培訓課程，並提名員工參加本地或海外的研討會及會議。

### Continuing Training and Development

The Registry formulates a Departmental Training and Development Plan every year to support the training and development of different grades of officers and foster a culture of continuous learning. Training managers are appointed to oversee the implementation of the Plan and offer advice to officers on matters relating to training and development. The Registry also conducts in-house training and nominates staff members to attend local and overseas seminars and conferences.



# 可持續發展報告

截至二零一五年三月的年度，本處員工共參加了 605 個培訓日。

## 職業安全及健康

本處致力為全體員工提供健康安全的工作間。本處成立了安全委員會，負責制訂、推行、監察和檢討安全政策及措施。本處亦定期進行職業安全巡查，以找出工作間潛在的職安健風險。

For the year ended March 2015, a total of 605 training days were undertaken by the Registry's staff.

## Occupational Safety and Health

The Registry is committed to providing a healthy and safe workplace for all its staff members. A Safety Committee was established to formulate, implement, monitor and review safety policies and measures. Regular occupational safety inspections are conducted to identify potential hazards in the workplace.



最佳櫃檯職員獎各得獎者  
Winners of the Best Counter Staff Award

## 員工獎勵及嘉許計劃

在二零一四至一五年度，本處超越了所有服務承諾的目標水平。本處因此向所有合資格的員工頒發工作表現獎，以表揚他們的努力及出色表現。在二零一四年，本處的客戶投票選出「新公司註冊—本地公司（以電子形式交付的文件）」（一項由新公司註冊組提供的服務）為最佳服務。最佳櫃檯職員獎方面，我們收到共 2,131 份客戶投票表格，選出 15 名得獎者。

## Staff Motivation and Recognition Schemes

The 2014-15 Registry Performance Award was granted to all eligible staff to recognise their efforts and excellent performance in exceeding the targets of all the Registry's performance pledges. In 2014, "Registration of new local company (delivery in electronic form)", a service provided by the New Companies Section, was voted by our customers as the winner of the Best Service Award. 15 winners of the Best Counter Staff Award were selected by our customers who returned 2,131 voting forms.





「新公司註冊—本地公司（以電子形式交付的文件）」服務  
獲頒二零一四年度最佳服務獎  
“Registration of new local company (delivery in  
electronic form)” won the Best Service Award 2014

## 員工關係

本處認同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，討論本處的工作方向、人力資源、策略及新措施。

本處亦為員工舉辦多項聯誼及康樂活動，以促進團隊精神和員工關係。

於二零一四至一五年度舉辦的活動：

## Staff Relations

The Registry recognises the importance of effective communication with staff. 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, manpower resources, strategies and initiatives of the Registry.

The Registry organises a series of social and recreational activities to help promote team work and good relations among staff members.

Activities held in 2014-15:



馬屎洲三門仔新村、鹽田仔、水茫田、曾大屋、龍華酒店乳鴿餐一天遊  
Annual Outing





法式洋蔥煙肉批・芝士焗大蝦西式烹飪班  
Cookery Class



2014 聖誕自助午餐聯歡會  
2014 Christmas Party cum Lunch Buffet



賀年花藝設計班  
Floral Arrangement Class

## 關心社會

本處積極參與各項義工和慈善活動。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，積極支持弱勢社群和長者，不遺餘力地服務社會。

本處亦參與工作影子計劃及實習計劃，從而幫助青年學生了解實際的業務環境，獲取寶貴的工作經驗。

## Caring for Community

The Registry actively participates in voluntary and charitable services. Established in 2002, the Registry's Volunteer Team spares no effort in serving the community and supporting the underprivileged as well as the elderly through its engagement in a variety of volunteer and charitable activities.

The Registry also participates in job shadowing and internship programmes which are organised to expose young students to the real business environment and provide them with valuable working experience.



公司註冊處榮獲二零一四年義務工作嘉許金獎  
The Registry received the Gold Award for Volunteer Service in 2014

本處義工隊參加了以下義工和慈善活動：

Volunteer and charitable activities participated by the Registry's Volunteer Team:



「香港人・香港心」義工大使行動獎季軍  
Second Runner up of the "Hong Kong Citizen Hong Kong Heart" Volunteer Ambassador Program Award





「喜喜洋洋聯歡茶會」探訪學習障礙兒童  
Visiting children with learning disabilities



「聖誕歡樂齊共享」探訪匡智元朗晨樂學校智障學生  
A Christmas party for children with intellectual disability at Hong Chi Morningjoy School

### 同心展關懷

二零一四至一五年度，本處繼續獲頒超越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。這是本處連續第七年獲頒「同心展關懷」標誌。此外，本處更獲列入「無障礙友善企業／機構名單」。

### Caring Organisation

In 2014-15, the Registry has continued to be awarded the "5 Years Plus Caring Organisation" Logo in recognition of its achievements in corporate social responsibility and commitment as a corporate citizen. This is the seventh consecutive year that the Registry achieved the recognition as a Caring Organisation. The Registry has also been included in the List of Barrier-free Companies/Organisations.





## 關注環境

### 環保採購

本處每年都發表環保報告。我們實行環保採購措施，包括購買環保產品及減少使用一次性即棄物品。在搜購產品及服務的過程中，我們會留意人類健康及環境保護等因素。在二零一四年，本處大致達到重要環保措施的主要目標。

### 電子服務

多年來，本處致力使用電子平台提供服務，以達致保護環境的目的。在二零一五年，我們推出全面電子提交文件服務，涵蓋所有必須交付本處登記的指明表格。本處亦計劃在二零一六年在流動平台提供全面的電子查冊服務。

### 締造更佳工作環境

本處致力為員工締造健康舒適的工作環境。本處獲環境保護署頒發室內空氣質素檢定計劃「良好級」證書。此外，為進一步改善工作環境，本處在辦事處的範圍內擺放了綠色植物。

## Caring for Environment

### Green Procurement

The Registry publishes an Environmental Report annually. We have implemented green procurement by purchasing eco-friendly products while reducing the use of one-off disposable items. We are mindful of human health and environmental wellness when searching for products and services in the procurement process. In 2014, the Registry mostly achieved the targets of its major green measures.

### e-Services

Over the years, the Registry strives to provide green services through various electronic platforms. In 2015, we introduced full scale electronic filing services for all specified forms that are required to be registered with the Registry. The Registry also plans to provide a full range of electronic search services through its mobile platform in 2016.

### Better Working Environment

The Registry is dedicated to providing a healthy and comfortable working environment for its staff members. It has obtained the "Good Class" rating under the Indoor Air Quality Certificate Scheme of the Environmental Protection Department. Green plants have also been placed in our office area to further improve the working environment.

# 附錄 Appendices

二零一四至一五年度工作量主要統計數字  
Key Workload Statistics for 2014-15

A

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

B

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

C

二零一四至一五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 2014-15

D



## 二零一四至一五年度工作量主要統計數字 Key Workload Statistics for 2014-15

		截至 3 月 31 日止年度 Year to 31 March	增 / (減) 百分比 % Increase/(Decrease)	
		2015	2014	
<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	31	19	63.2
- 私人公司	- private companies	142,377	190,885	(25.4)
- 擔保公司	- guarantee companies	941	809	16.3
註冊非香港公司	Registered non-Hong Kong companies	798	821	(2.8)
<b>文件登記</b>	<b>Registration of Documents</b>			
所收到的文件	Documents received	2,593,581	2,547,563	1.8
所收到的押記	Charges received	21,026	26,484	(20.6)
更改名稱通知書	Change of name notifications	20,047	17,779	12.8
自動清盤通知書	Voluntary liquidation notices	889	874	1.7
<b>公司查冊</b>	<b>Company Searches</b>			
查閱文件影像紀錄	Document image records searches	3,752,638	3,557,627	5.5
查閱公司資料	Company particulars searches	234,334	236,589	(1.0)
查閱董事索引	Directors' index searches	335,951	330,261	1.7
<b>檢控</b>	<b>Prosecutions</b>			
發出傳票	Summonses issued	6,214	6,742	(7.8)
<b>剔除行動</b>	<b>Striking Off Actions</b>			
被剔除名稱的公司	Companies struck off	24,276	20,701	17.3
<b>撤銷註冊</b>	<b>Deregistrations</b>			
被撤銷註冊的公司	Companies deregistered	42,338	32,199	31.5

## 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 61 至 87 頁公司註冊處營運基金的財務報表，該等財務報表包括於 2015 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 61 to 87, which comprise the statement of financial position as at 31 March 2015, 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 2015 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  
2015 年 9 月 4 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 2015, 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  
4 September 2015



周年帳目表  
Annual Accounts

公司註冊處營運基金  
截至 2015 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 2015

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 2015 年 3 月 31 日止年度  
for the year ended 31 March 2015

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2015	2014
<b>營業額</b>	<b>Turnover</b>	(3)	<b>548,204</b>	605,647
運作成本	Operating costs	(4)	<b>(299,968)</b>	(271,657)
運作盈利	Profit from operations		<b>248,236</b>	333,990
其他收入	Other income	(5)	<b>15,116</b>	13,437
<b>名義利得稅前盈利</b>	<b>Profit before notional profits tax</b>		<b>263,352</b>	347,427
名義利得稅	Notional profits tax	(6)	<b>(41,957)</b>	(55,946)
<b>年度盈利</b>	<b>Profit for the year</b>		<b>221,395</b>	291,481
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>221,395</b>	291,481
<b>固定資產回報率</b>	<b>Rate of return on fixed assets</b>	(7)	<b>54.4%</b>	72.5%

第六十七頁至八十七頁之附註為本財務報表的一部分。  
The notes on pages 67 to 87 form part of these financial statements.

附錄 B  
Appendix B

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

於 2015 年 3 月 31 日  
as at 31 March 2015

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2015	2014
<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>311,056</b>	311,993
無形資產	Intangible assets	(9)	<b>68,676</b>	70,413
外匯基金存款	Placement with the Exchange Fund	(10)	<b>219,002</b>	114,780
			<b>598,734</b>	497,186
<b>流動資產</b>	<b>Current assets</b>			
應收帳款及預付款項	Debtors and prepayments	(11)	<b>9,647</b>	10,867
應收關連人士帳款	Amounts due from related parties		<b>835</b>	789
應退名義利得稅	Notional profits tax recoverable		<b>287</b>	–
銀行存款	Bank deposits		<b>143,200</b>	625,000
現金及銀行結餘	Cash and bank balances		<b>319,512</b>	38,185
			<b>473,481</b>	674,841
<b>流動負債</b>	<b>Current liabilities</b>			
遞延收入	Deferred revenue	(12)	<b>(6,751)</b>	(21,755)
客戶按金	Customers' deposits		<b>(11,362)</b>	(9,123)
應付帳款	Creditors		<b>(19,397)</b>	(7,322)
應付關連人士帳款	Amounts due to related parties		<b>(83,358)</b>	(90,455)
僱員福利撥備	Provision for employee benefits	(13)	<b>(639)</b>	(1,653)
應付名義利得稅	Notional profits tax payable		–	(23,275)
			<b>(121,507)</b>	(153,583)
<b>流動資產淨額</b>	<b>Net current assets</b>		<b>351,974</b>	521,258
<b>總資產減去流動負債</b>	<b>Total assets less current liabilities</b>		<b>950,708</b>	1,018,444



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 2015 年 3 月 31 日  
as at 31 March 2015

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2015	2014
<b>非流動負債</b>	<b>Non-current liabilities</b>			
遞延稅款	Deferred tax	(14)	<b>(12,146)</b>	(11,788)
僱員福利撥備	Provision for employee benefits	(13)	<b>(61,821)</b>	(59,829)
			<b>(73,967)</b>	(71,617)
<b>淨資產</b>	<b>NET ASSETS</b>		<b>876,741</b>	946,827
<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>221,395</b>	291,481
			<b>876,741</b>	946,827

第六十七頁至八十七頁之附註為本財務報表的一部分。  
The notes on pages 67 to 87 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  
二零一五年九月四日

Ms Ada LL Chung, JP  
General Manager, Companies Registry Trading Fund  
4 September 2015

附錄 B  
Appendix B

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 2015 年 3 月 31 日止年度  
for the year ended 31 March 2015

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		2015	2014
在年初的結餘	Balance at beginning of year	946,827	908,958
年度總全面收益	Total comprehensive income for the year	221,395	291,481
年內已付股息	Dividend paid during the year	(291,481)	(253,612)
在年終的結餘	Balance at end of year	876,741	946,827

第六十七頁至八十七頁之附註為本財務報表的一部分。  
The notes on pages 67 to 87 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 2015 年 3 月 31 日止年度  
for the year ended 31 March 2015

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2015	2014
<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>248,236</b>	333,990
折舊及攤銷	Depreciation and amortisation		<b>29,458</b>	24,076
應收帳款及預付款項的減少/(增加)	Decrease/(Increase) in debtors and prepayments		<b>103</b>	(2,774)
應收關連人士帳款的增加	Increase in amounts due from related parties		<b>(46)</b>	(69)
遞延收入的(減少)/增加	(Decrease)/Increase in deferred revenue		<b>(15,004)</b>	12,121
客戶按金的增加/(減少)	Increase/(Decrease) in customers' deposits		<b>2,239</b>	(604)
應付帳款的增加	Increase in creditors		<b>3,022</b>	1,264
應付關連人士帳款的(減少)/增加	(Decrease)/Increase in amounts due to related parties		<b>(7,097)</b>	36,765
僱員福利撥備的增加	Increase in provision for employee benefits		<b>978</b>	3,803
已付名義利得稅	Notional profits tax paid		<b>(65,161)</b>	(44,891)
<b>來自營運項目之現金淨額</b>	<b>Net cash from operating activities</b>		<b>196,728</b>	363,681
<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減少/(增加)	Decrease/(Increase) in bank deposits with original maturity over three months		<b>625,000</b>	(77,300)
外匯基金存款的增加	Increase in placement with the Exchange Fund		<b>(104,222)</b>	(5,465)
已收利息	Interest received		<b>16,233</b>	13,697
購買物業、設備及器材和無形資產	Purchase of property, plant and equipment and intangible assets		<b>(17,731)</b>	(19,102)
<b>來自/(用作)投資項目之現金淨額</b>	<b>Net cash from/(used in) investing activities</b>		<b>519,280</b>	(88,170)



附錄 B  
Appendix B

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 2015 年 3 月 31 日止年度  
for the year ended 31 March 2015

(以港幣千元位列示) (Expressed in thousands of Hong Kong dollars)		附註 Note	2015	2014
來自融資項目之 現金流量	Cash flows from financing activities			
已付股息	Dividend paid		(291,481)	(253,612)
用作融資項目之 現金淨額	Net cash used in financing activities		(291,481)	(253,612)
現金及等同現金的 增加淨額	Net increase in cash and cash equivalents		424,527	21,899
在年初的現金及 等同現金	Cash and cash equivalents at beginning of year		38,185	16,286
在年終的現金及 等同現金	Cash and cash equivalents at end of year	(18)	462,712	38,185

第六十七頁至八十七頁之附註為本財務報表的一部分。  
The notes on pages 67 to 87 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

### 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

可供參考，則會採用該等估計及假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。

basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

香港會計師公會頒布了多項在本會計期內生效的新訂或經修訂的香港財務報告準則。適用於本財務報表所呈報的年度的會計政策，並未因這些發展而有任何改變。

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 a number of new and revised HKFRSs which are effective for the current accounting period. There have been no changes to the accounting policies applied in these financial statements for the years presented as a result of these developments.

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

		2015	2014
押記文件登記費	Charges registration fees	<b>11,385</b>	13,415
公司成立註冊費	Incorporation fees	<b>244,577</b>	331,638
周年申報表登記費	Annual registration fees	<b>175,082</b>	155,358
查冊及影印收費	Search and copying fees	<b>73,414</b>	69,729
管理及代收服務費用	Fees for administration and collection services	<b>8,189</b>	6,687
其他費用	Other fees	<b>35,557</b>	28,820
<b>總額</b>	<b>Total</b>	<b>548,204</b>	605,647

### 4. 運作成本

### 4. Operating costs

		2015	2014
員工費用	Staff costs	<b>194,627</b>	181,218
一般運作開支	General operating expenses	<b>73,333</b>	63,783
中央行政費用	Central administration overheads	<b>2,008</b>	2,047
折舊及攤銷	Depreciation and amortisation	<b>29,458</b>	24,076
審計費用	Audit fees	<b>542</b>	533
<b>總額</b>	<b>Total</b>	<b>299,968</b>	271,657

## 5. 其他收入

## 5. Other income

		2015	2014
銀行存款利息	Interest from bank deposits	8,944	8,300
外匯基金存款利息	Interest from placement with the Exchange Fund	6,172	5,137
<b>總額</b>	<b>Total</b>	<b>15,116</b>	<b>13,437</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:

		2015	2014
<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	41,599	55,838
<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	358	108
<b>名義利得稅</b>	<b>Notional profits tax</b>	<b>41,957</b>	<b>55,946</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:

		2015	2014
名義利得稅前盈利	Profit before notional profits tax	<b>263,352</b>	347,427
按香港利得稅稅率 16.5% (2014 年： 16.5%) 計算的稅項	Tax at Hong Kong profits tax rate of 16.5% (2014: 16.5%)	<b>43,453</b>	57,325
一次性的稅項寬減	One-off tax reduction	<b>(20)</b>	(10)
非應課稅收入的稅項 影響	Tax effect of non-taxable revenue	<b>(1,476)</b>	(1,369)
<b>名義稅項支出</b>	<b>Notional tax expense</b>	<b>41,957</b>	55,946

## 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% (2014：6.7%)。

## 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% (2014: 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 2013 年 4 月 1 日	At 1 April 2013	398,511	31,706	21,742	244	452,203
增加	Additions	–	896	188	–	1,084
在 2014 年 3 月 31 日	At 31 March 2014	398,511	32,602	21,930	244	453,287
增加	Additions	–	<b>4,297</b>	<b>1,055</b>	–	<b>5,352</b>
在 2015 年 3 月 31 日	At 31 March 2015	<b>398,511</b>	<b>36,899</b>	<b>22,985</b>	<b>244</b>	<b>458,639</b>
<b>累計折舊</b>	<b>Accumulated depreciation</b>					
在 2013 年 4 月 1 日	At 1 April 2013	85,920	29,787	19,144	28	134,879
年內費用	Charge for the year	4,445	540	1,381	49	6,415
在 2014 年 3 月 31 日	At 31 March 2014	90,365	30,327	20,525	77	141,294
年內費用	Charge for the year	<b>4,445</b>	<b>708</b>	<b>1,087</b>	<b>49</b>	<b>6,289</b>
在 2015 年 3 月 31 日	At 31 March 2015	<b>94,810</b>	<b>31,035</b>	<b>21,612</b>	<b>126</b>	<b>147,583</b>
<b>帳面淨值</b>	<b>Net book value</b>					
在 2015 年 3 月 31 日	At 31 March 2015	<b>303,701</b>	<b>5,864</b>	<b>1,373</b>	<b>118</b>	<b>311,056</b>
在 2014 年 3 月 31 日	At 31 March 2014	308,146	2,275	1,405	167	311,993

## 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	
		2015	2014
<b>成本</b>	<b>Cost</b>		
在年初	At beginning of year	<b>242,840</b>	224,822
增加	Additions	<b>21,432</b>	18,018
在年終	At end of year	<b>264,272</b>	242,840
<b>累計攤銷</b>	<b>Accumulated amortisation</b>		
在年初	At beginning of year	<b>172,427</b>	154,766
年內費用	Charge for the year	<b>23,169</b>	17,661
在年終	At end of year	<b>195,596</b>	172,427
<b>帳面淨值</b>	<b>Net book value</b>		
在年終	At end of year	<b>68,676</b>	70,413

## 10. 外匯基金存款

外匯基金存款結餘為 2.19002 億港元 (2014 年：1.14780 億港元)，其中 2.1 億港元 (2014 年：1 億港元) 為原有存款，900.2 萬港元 (2014：1,478.0 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%。2015 年固定息率為每年 5.5%，2014 年為每年 3.6%。

## 10. Placement with the Exchange Fund

The balance of the placement with the Exchange Fund amounted to HK\$219.002 million (2014: HK\$114.780 million), being the original placement of HK\$210 million (2014: HK\$100 million) plus HK\$9.002 million (2014: HK\$14.780 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 5.5% per annum for the year 2015 and at 3.6% per annum for the year 2014.

## 11. 應收帳款及預付款項

## 11. Debtors and prepayments

		2015	2014
應計銀行存款利息	Accrued interest from bank deposits	56	3,124
應計外匯基金存款利息	Accrued interest from Placement with the Exchange Fund	2,970	1,019
預付款項及其他按金	Prepayment and other deposits	6,621	6,724
<b>總額</b>	<b>Total</b>	<b>9,647</b>	<b>10,867</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:

		2015	2014
在年初的結餘	Balance at beginning of year	11,788	11,680
全面收益表內撇銷	Charged to statement of comprehensive income	358	108
在年終的結餘	Balance at end of year	12,146	11,788

## 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

		2015	2014
在年初的結餘	Balance at beginning of year	<b>516,886</b>	516,886
年度總全面收益	Total comprehensive income for the year	<b>221,395</b>	291,481
擬發股息	Proposed dividend	<b>(221,395)</b>	(291,481)
<b>在年終的結餘</b>	<b>Balance at end of year</b>	<b>516,886</b>	516,886

## 17. 擬發股息

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 (2014 : 100%) 作出。

## 17. Proposed dividend

The proposed dividend to the Government is based on the total comprehensive income for the year and the target dividend payout ratio of 100% (2014: 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

		2015	2014
現金及銀行結餘	Cash and bank balances	<b>319,512</b>	38,185
銀行存款	Bank deposits	<b>143,200</b>	625,000
小計	Subtotal	<b>462,712</b>	663,185
減：原有限為 3 個月以上的 銀行存款	Less: Bank deposits with original maturity over three months	–	(625,000)
<b>現金及等同現金</b>	<b>Cash and cash equivalents</b>	<b>462,712</b>	38,185

## 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 1,199.8 萬港元（2014 年：1,224.4 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 2,153.6 萬港元（2014 年：2,485.9 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 104.1 萬港元（2014 年：18.8 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\$11.998 million (2014: HK\$12.244 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\$21.536 million (2014: HK\$24.859 million); and
- (c) Capital expenditure in relation to information technology and renovation services provided by related parties amounted to HK\$1.041 million (2014: HK\$0.188 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：

	2015	2014
已核准及簽約 Authorised and contracted for	<u>8,589</u>	<u>27,281</u>

## 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及外匯基金的存款。

### (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 as fixed-term bank deposits and as placement with the Exchange Fund.

### (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。

(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) 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 2015 年 3 月 31 日，假設 2014 年及 2015 年的息率增加 / 減少 50 個基點（2014 年：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 70 萬港元（2014 年：50 萬港元）。

(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 2015, a 50 basis point (2014: 50 basis point) increase/decrease in the interest rates for 2014 and 2015, with all other variables held constant, would increase/decrease the profit for the year and reserves by HK\$0.7 million (2014: HK\$0.5 million).

(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。

(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 2015 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 2015 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。其中包括以下可能與營運基金有關。

## 22. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2015

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 2015 and which have not been early adopted in these financial statements. These include the following which may be relevant to the CRTF.

	在以下日期或之後開始的 會計期生效 Effective for accounting periods beginning on or after
香港財務報告準則第 9 號「金融工具」 HKFRS 9, Financial Instruments	2018 年 1 月 1 日 1 January 2018
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

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財務報表構成重大影響。

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 financial statements.

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

	2014-15 工作表現 Achievements				2015-16 目標 Targets	
服務 Service	2014-15 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
(以工作日計算，另外述明者除外) (expressed in working days unless otherwise specified)						
新公司註冊 <sup>2</sup> Registration of new companies <sup>2</sup>						
- 本地公司 local company						
- 以印本形式交付的文件 delivery in hard copy form	4	95	96	1	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 company	13	95	99	4	13	95
本地公司更改名稱 Change of name of local companies						
- 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
文件登記 Registration of documents						
- 以印本形式交付的文件 delivery in hard copy form	6	90	95	5	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	100	10	24 小時 hrs	90
押記登記 Registration of charges						
	8	90	99	9	8	90
公司撤銷註冊 Deregistration of companies						
- 發出批准撤銷註冊函件 issue of approval letter	5	95	99	4	5	95

服務 Service	2014-15 工作表現 Achievements				2015-16 目標 Targets	
	2014-15 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
(以工作日計算，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	6 小時 hrs	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	6 小時 hrs	95
<b>在本處以印本形式交付文件 (僅指排隊輪候時間) Onsite delivery of documents in hard copy form (queuing time only)</b>						
	20 分鐘 mins	90	98	8	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日。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明書一併發出。  
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.



## 二零一四至一五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 2014-15

### 主席

周家明先生, SC (至 2014 年 6 月 27 日止)  
莊施格先生, SC (由 2014 年 10 月 1 日起)

### Chairman

Mr Anderson CHOW Ka-ming, SC (up to 27 June 2014)  
Mr John Scott, SC (from 1 October 2014)

### 委員

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周福安先生 (至 2015 年 1 月 31 日止)  
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吳世學教授 (至 2015 年 1 月 31 日止)  
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傑大衛先生  
江智蛟先生 (至 2015 年 1 月 31 日止)  
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陸地博士, JP  
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伍成業先生  
黃天祐博士, JP  
余嘉寶女士  
容韻儀女士  
Bruno ARBOIT (由 2015 年 2 月 1 日起)  
陳翊庭女士 (由 2015 年 2 月 1 日起)  
John LOWRY 教授 (由 2015 年 2 月 1 日起)  
Keith POGSON 教授 (由 2015 年 2 月 1 日起)

### Members

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Mr Rock CHEN Chung-nin, BBS, JP  
Mr CHEW Fook-aun (up to 31 January 2015)  
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Professor GOO Say-hak (up to 31 January 2015)  
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Mrs Catherine MORLEY (up to 31 January 2015)  
Mr Kenneth NG Sing-yip  
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Ms Benita YU Ka-po  
Ms Wendy YUNG Wen-ye  
Mr Bruno ARBOIT (from 1 February 2015)  
Ms Bonnie CHAN Yiting (from 1 February 2015)  
Professor John LOWRY (from 1 February 2015)  
Professor Keith POGSON (from 1 February 2015)

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何劉家錦女士

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Registrar of Companies

Mr Stefan GANNON, JP

representing the Hong Kong Monetary Authority

Mr David GRAHAM

representing the Hong Kong Exchanges and Clearing Limited

Mr HO Chung-kei, Patrick, JP

representing the Secretary for Financial Services and the Treasury

Professor Edward TYLER (up to 31 December 2014)

Mr LO Huoy-cheng, Stefan (from 1 January 2015)

representing the Department of Justice

Ms Teresa WONG Siu-wan, JP

Official Receiver

Mr Andrew YOUNG

representing the Securities and Futures Commission

## Secretary

Mrs Karen K K HO



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