

MAKE SMART  
**SMARTER**   
成就智上



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## 我們的服務 – 香港生產力促進局及其附屬公司 2020-21

### How We Serve – HKPC and Its Subsidiaries 2020-21



#### 營運摘要

#### Operational Highlights



- ◆ 推行**600**個綜合服務項目。
- ◆ 開展**101**個新研發項目(見第32頁「主要績效指標」)。
- ◆ 註冊**47**項專利；推行**42**個應用生產力局專利的  
新項目。
- ◆ 年內綜合服務收入達港幣**5億6千6百萬**元。
- ◆ 工業4.0的相關服務收入增長**29%**(以2017/18至  
2020/21年均複合增長率計算)。
- ◆ **88%**採購自本地企業，當中約**66%**購自中小企。
- ◆ 成立**資助計劃科**以整合資源，為政府資助計劃提  
供秘書處服務，支援中小企發展。年內獲批申請  
涉及的總資助額約港幣**32億元**，已發放的資助額  
超過港幣**10億元**。
- ◆ 舉辦了**83**場業界諮詢會，邀請了生產力局理事  
會成員及**113**家代表超過**46,000**會員的商會和  
機構參與，探討生產力局未來發展方向。
- ◆ Implemented **600** new integrated service projects.
- ◆ Kickstarted **101** new R&D projects (See page 32 “Key Performance Indicators”).
- ◆ Obtained **47** patents and commenced **42** new projects using HKPC’s patents.
- ◆ Consolidated Service Income reached **HK\$566 million**.
- ◆ **29%** Industry 4.0 (i4.0) related service income growth (Calculated by 2017/18 to 2020/21 Compound Annual Growth Rate).
- ◆ **88%** local procurement, in which SMEs accounted for **66%**.
- ◆ Established the **Funding Scheme Branch** to consolidate resources to implement secretariat service for supporting government funding schemes and SMEs. Approved funding totaled **HK\$3.2 billion** within the year of which **HK\$1 billion** had been disbursed to applicants.
- ◆ Held **83** Voice of Industry consultation meetings involving our Council Members and **113** associations and organisations representing over **46,000** members to deep-dive into the thoughts and views on HKPC’s future business directions.



#### 推動「再工業化」

#### Fostering Reindustrialisation

- ◆ 生產力局致力支援企業應用新技術發展智能生  
產，升級轉型，從而推動「再工業化」發展，為  
香港經濟尋找新增長點，為青年人創造優質就業  
機會，同時提升香港競爭力。
- ◆ 2021年3月「再工業化」主題展館隆重開幕，向本  
地企業展示推動再工業化的最佳策略及現有資  
源，與創新科技署及香港科技園公司合作，形成  
「黃金鐵三角」的力量，突出四大關鍵元素如資  
金、基建、科技及人才已俱備，進一步凝聚再工  
業化力量。
- ◆ HKPC is committed to supporting enterprises in upgrading and transforming to smart manufacturing with new technologies to promote reindustrialisation, in search of new growth points for the Hong Kong economy and to create high-quality employment opportunities for young people, while enhancing Hong Kong's competitiveness.
- ◆ The **Reindustrialisation Theme Hall** was opened in March 2021 to showcase the best practices and available resources for local enterprises to implement reindustrialisation. The “**Golden Triangle**” collaboration of the Innovation and Technology Commission (ITC), HKPC and the Hong Kong Science and Technology Parks Corporation provides essential support covering four key elements across funding, infrastructure, technology and talent that are in place to empower reindustrialisation.

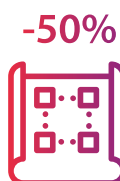
#### 再工業化本地成功實例

#### Success Stories: Reindustrialisation in Hong Kong



#### 「貓頭鷹」智能生產線

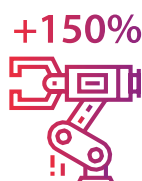
#### “OWL” Intelligent Production Line



生產線佔地  
Land Use



生產線人手  
Manpower



整體產能  
Overall Productivity

- ▶ 成功為香港企業設立多條智能及自動化生產線，其中如智能保安控制裝置製造商 NiRoTech Limited 的「貓頭鷹」智能生產線、中成藥如「保心安油」智能自動化 GMP 產品包裝生產系統及香港街食有限公司用於製作傳統香港美食的「智能雞蛋仔製作系統」，三條智能生產線透過創新科技署「投資研發現金回贈計劃」的資助及生產力局的技術支援，成功以「工業4.0」通過數碼化及設備物聯網等技術成就智慧生產。
- ▶ Helped a number of local enterprises establish smart and automated production lines, such as the “**OWL**” Intelligent Production Line for NiRoTech Limited, manufacturer of intelligent security control devices, a **smart automation system for GMP product packaging** for proprietary Chinese medicines factory Po Sum On, and **Smart Egg Waffle Making System** for Hong Kong Street Eats Ltd producing traditional Hong Kong snack. Subsidised by ITC’s Research and Development Cash Rebate Scheme (CRS) and powered by HKPC, these three smart production lines demonstrated successful adoption of i4.0 smart manufacturing through technologies such as digitalisation and Internet of Things (IoT).



## 智能製造 Smart Manufacturing



- ◆ 協助港資企業**嘉瑞國際控股有限公司**大灣區生產基地成功數碼轉型，利用工業物聯網（IIoT）和實時車間可視化，實踐工業4.0，透過優化數據系統降低製造成本，從而提高了營運效率及毛利率。加上其他因素，該公司的2020年度純利增長高達39.8%。
- ◆ 協助本地工業電子產品生產商**致豐工程有限公司**透過收集實時數據、引進自動化設備、整合生產系統等實踐工業4.0，自實踐以來，非生產職系與生產職系員工人數比例收窄至4比6，公司的工作效率反而提升逾40%，產品類別亦由一般機電產品和開關電源，擴展至其他高價值的工業電子產品，例如智能充電器和智能售賣系統。
- ◆ Assisted **Ka Shui International Holdings Limited**, a local enterprise, to upgrade its production line in the Greater Bay Area (GBA) to i4.0 with the adoption of the Industrial Internet of Things (IIoT) and real-time visualisation, leading to an increase in operational efficiency and gross profit margin as a result of continuous optimisation of information systems, from which the Group achieved a reduction in manufacturing overhead. Together with other factors, the company's net profit increased by 39.8% in 2020.
- ◆ Assisted Hong Kong electronics manufacturer **Trio Industrial Electronics Group Limited** to implement i4.0 through real-time data collection, automatic facilities and system integration which made smart manufacturing and operations possible. Since implementation, the ratio of non-production staff to production staff in Trio has narrowed to 4:6, whereas work efficiency has increased over 40%, leading to diversity of products from the general electronics products and power supplies to other high value-added industrial electronics goods, such as smart charger and smart vending machine.



## 數碼轉型 Digital Transformation

- ◆ 數碼轉型是企業持續發展的關鍵，生產力局致力協助企業在香港的產業善用數碼科技，於價值鏈中增值。
- ◆ 聯同香港零售管理協會於2020年執行由工商機構支援基金撥款資助的「**智慧零售·科技帶頭**」項目，以一系列會議、研討會及展覽等，協助本港零售業掌握現今零售科技方案以提升競爭力，亦增加他們對大灣區市場的了解以開拓業務，項目已有逾千人參加。
- ◆ 聯同轄下香港電腦保安事故協調中心（HKCERT）於2020年首辦「**香港網絡保安新生代奪旗挑戰賽2020**」，比賽以隊制形式於網上舉行，鼓勵年青人接觸及學習網絡保安資訊，促進科技融入教育，進一步深化年青一代的網絡知識，為社會培育更多科技人才。
- ◆ 獲香港賽馬會慈善信託基金支持，推出「**賽馬會資訊科技支援計劃**」，為本港非政府機構提供全面的免費資訊科技顧問及諮詢服務，藉以鼓勵這些機構在疫情下善用資訊科技，發揮機構最佳的營運效益及提升整體的服務水平。
- ◆ 牽頭聯同本地十個資訊保安專業組織於2021年3月舉辦以「**應對新常態的網絡保安挑戰：遙距、流動、分散化及虛擬業務**」為主題的「**資訊保安高峰會2021**」，探討企業如何掌握資訊保安的最新發展趨勢和技術，應對疫情下的網絡安全風險，為新常態和新技术制定保安策略。一連兩日的高峰會雲集多位來自本地及海外的資訊保安專家，以及多家國際知名企業代表分享網絡安全的最新知識，介紹與5G、物聯網、工業物聯網、大數據分析、人工智能和機器學習相關的最新網絡保安管理及技術理論、應用及實際經驗，並深入探討疫情期間的網絡風險。
- ◆ While digital transformation is the key to the sustainable development of enterprises, HKPC is committed to assisting local industries in utilising digital technology for quality improvement and value creation throughout the value chain.
- ◆ Joined hands with the Hong Kong Retail Management Association to implement the **Enter the Era of Smart Retail** project funded by the Trade and Industrial Organisation Support Fund in 2020, aiming to help local retailers accelerate the adoption of retail technology to strengthen their competitiveness and identify business opportunities through understanding of the GBA market. The project was well received with more than 1,000 participants attending the conferences, seminars and exhibitions.
- ◆ Jointly organised the first **Capture the Flag Challenge 2020** online competition with HKPC's Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT) to promote cyber security among the younger generation and encourage them to acquire related knowledge. The team competition aimed at integrating technology into education as well as enriching the cyber knowledge of young people and nurturing more technology experts for the community.
- ◆ With the support of the Hong Kong Jockey Club Charities Trust, **The Hong Kong Jockey Club IT Support Programme** for non-government organisations (NGOs) was launched to provide local NGOs with free information technology (IT) consultancy and advisory services, which helped optimise operational efficiency and raise overall service quality in their daily operation.
- ◆ Jointly organised the **Information Security Summit 2021** under the theme of "Challenge of Securing the New Norm: the Remote, Mobile, Decentralised and Virtual Business" with ten local information security bodies in March 2021. This two-day summit aimed to help enterprises navigate the latest development trend and information security technologies to mitigate the COVID-19-triggered network security risks and develop effective security strategies for the new normal and new technologies. Topics covered the latest cyber security management and technical theories, applications and practical experiences related to 5G, IoT, IIoT, data analytics, Artificial Intelligence (AI) and machine learning and in-depth insights of cyber risks amid the pandemic.



## 智慧與綠色生活 Smart and Green Living

- ◆ 利用「創新及科技基金—公營機構試用計劃」資助研發的「廚餘再生俠」，成功研發出全港首個可自動將廚餘分解成漿液，方便將廚餘運往中央處理設施轉化成電能的廚餘處理系統，2020年9月起在香港中文大學的4間食堂率先試行，效果理想。此項研發大大簡化廚餘的收集和處理過程，潔淨和去除臭味之餘，又可免卻廚餘運往堆填區，更能轉廢為能，為環保出一分力。
- ◆ 為環保署完成了電動公共小巴和充電設施的技術顧問項目，這份顧問報告製訂了一套適合本港環境的基本規格和要求，以引導車廠和充電設施供應商製造可支援快速充電的電動小巴及充電設施，有關指引已於2020年10月公佈。
- ◆ 為環保署進行垃圾堆填區滲濾液處理的技術研究，發明一種獨特的化學處理方式，能有效地將滲濾液的污染物含量及色度大幅度降低。新處理技術預期會率先應用在新界東北堆填區。
- ◆ 回收基金為業界提供支援，以促進本港回收再造業的可持續發展。年內，此項總額達港幣10億元的基金共批出**1,236**個申請項目，資助總額約港幣**3億2百萬元**，並推出抗疫紓困措施支援回收業。
- ◆ 清潔生產伙伴計劃自2008年推出至2021年3月底，已批出**1,045**個申請項目及活動，資助額超過港幣**1億3千3百萬元**。累計批出**551**個示範項目，每年可節省能源**2,700**太焦耳，合共為區內減少超過**9,000**公噸空氣污染物及**287**萬公噸污水排放。而本期伙伴計劃自去年6月推出至2021年3月底，共批出**149**個申請項目及活動，資助額約港幣**3千1百萬元**。
- ◆ HKPC's homegrown "Food TranSmarter", funded by the "Innovation and Technology Fund - Public Sector Trial Scheme", is the first-ever system in Hong Kong to automatically decompose food waste into a slurry that can be easily delivered to central facilities for energy conversion. It has been on trial run with satisfactory results in four canteens at the Chinese University of Hong Kong since September 2020. This invention has significantly streamlined the processes of food waste collection and handling, while ensuring the food waste is clean and without much odour. Instead of landfilling, the food waste can be converted into energy in an environment-friendly manner.
- ◆ Completed a technical consultancy project for the Environmental Protection Department (EPD), providing basic specifications and requirements of fast-charging electric public light buses (e-PLBs) and the associated charging facilities for Hong Kong with a view to guiding electric vehicle manufacturers and charging service providers in manufacturing these facilities. The technical guidelines were published in October 2020.
- ◆ Conducted technical research on landfill leachate treatment for EPD and invented a unique chemical treatment method that can effectively reduce the pollutant content and color of the leachate. The new treatment technology is expected to be applied to the Northeast New Territories landfill first.
- ◆ **Recycling Fund** facilitates the upgrading of the operational capabilities of the recycling industry for sustainable development. During the year, a total of **HK\$302 million** was approved for **1,236** projects as support measures to sustain the recycling industry during the pandemic under the HK\$1 billion Fund.
- ◆ **Cleaner Production Partnership Programme** had approved over **HK\$133 million** for **1,045** projects and activities between its launch in 2008 and end-March 2021. The **551** approved demonstration projects contributed to annual energy savings of **2,700** tera-joules, and reduction of air pollutant emissions of over **9,000** tonnes and effluent discharges of **2.87 million** tonnes. Since the launch of the current phase of the programme in June 2020 to end-March 2021, a total of **149** applications and activities had been approved, with a funding amount of approximately **HK\$31 million**.



## 未來人才技能培訓 FutureSkills

- ◆ 生產力學院提供一系列**FutureSkills(未來技能)**課程，涵蓋從科技知識到溝通和管理的**14**個主題，讓不同年齡層及行業的人士掌握在未來工作成功的必要技能。
- ◆ 生產力學院年內舉辦了**559**個培訓課程，範疇涵蓋環境科技、資訊科技、管理系統及製造技術。
- ◆ 全新品牌**TechEd(科技與技術教育)**舉辦了**3**項主要活動，包括TechEd體驗日、TechEd嘉年華，以及為學校管理層而設的TechEd工作坊。
- ◆ **知創空間**年內舉辦了**80**場以初創及STEM教育為主題的活動，包括不同類型的STEM工作坊、導師培訓及親子培訓工作坊系列。STEM課程涵蓋人工智能、物聯網、機械人、航空和無人機及編程教育等，當中有**58**個更是網上課程，以支援學生在疫情期間繼續吸取STEM知識。年內亦舉行了**57**場機器操作及安全培訓。
- ◆ **夏季、冬季及其他與創科有關的實習計劃**提供職場實戰及學習機會，為**超過100**個大專生加入科研行列鋪路。
- ◆ **HKPC Academy** offered a range of **FutureSkills** training programmes in **14** key areas from technological knowledge to communication and management. Participants of all ages and industries could acquire essential skills for success in the future workplace.
- ◆ **HKPC Academy** organised **559** training programmes covering Environmental Technologies, Information Technologies, Management Systems and Manufacturing Technologies in the year under review.
- ◆ **TechEd**, a newly established science and technology brand, organised **3** signature events including TechEd Experience Day, TechEd Carnival and TechEd Workshops for School Management.
- ◆ **Inno Space** hosted **80** activities on startups and STEM education, including STEM public workshops, Train the Trainer and Parent-Child webinar series. STEM topics such as AI, IoT, robotics, aviation, drones and coding education were covered, among which **58** were conducted online to support students' continuous learning during the pandemic. **57** sessions of machine and safety training were held over the year.
- ◆ **Summer, winter and other internship programmes** provided real-life experience and learning opportunities for **more than 100** tertiary students, paving the road for their engagement in technology research and development (R&D).

## 支援中小企 SMEs Support

- ◆ **中小企資援組**不時舉辦及參與外展活動，包括走訪商會、商業組織、共享工作空間及工商大廈，以及專責協助中小企配對合適的資助計劃方案，解答申請疑難；年內共舉辦及參與**45**項外展活動、**3**場展覽會和**10**場研討會，並處理約**5,400**項查詢。
- ◆ **中小企一站通**舉辦一系列研討會，提供資助計劃、營商及科技轉型等各項資訊分享，錄得約**1,700**人次參與；並處理約**1,600**項有關申請資助、業務發展及技術支援相關的查詢。
- ◆ 舉辦「**資助基金推廣全面觀2020**」，助中小企了解香港和大灣區其他地方政府的資助基金與支援計劃資訊，善用資助升級轉型，成功吸引**逾3萬**人次參加，點擊超過**18萬**次。
- ◆ 舉辦「**生產力局 Sourcing Fair 2020**」，讓潛在供應商包括初創及中小企，了解本地市場最新的科技發展，以及獲取生產力局及其他支持機構的採購需求，務求促成更多交易和合作。
- ◆ **SME ReachOut** has organised and participated in outreach events from time to time, including visits to various chambers, business organisations, co-working spaces and industrial and commercial buildings; and help SMEs identify funding schemes and handle application inquiries. SME ReachOut has organised and participated in **45** outreach activities, **3** exhibitions and **10** seminars, and answered about **5,400** inquiries over the year.
- ◆ **SME One** organised a series of seminars for SMEs on funding schemes, technology transformation, market insights and business trends, with about **1,700** participants. Around **1,600** inquiries on funding schemes, business development and technical support were handled.
- ◆ Organised **Fund Fair Everywhere 2020** to take SMEs through the funding and support programmes of Hong Kong and other local governments in the GBA to facilitate business upgrade and transformation. The initiative drew an overwhelming response with **over 30,000** participation and recorded **over 180,000** traffic to the online portal.
- ◆ Organised the **HKPC Sourcing Fair 2020** to enable potential suppliers, including startups and SMEs, to learn about the latest technological offerings in the local market as well as the procurement needs of HKPC and other supporting organisations, in order to foster sourcing businesses and partnership.

## 擔任政府資助基金秘書處 Secretariat for Government Funding Schemes

- ◆ 中醫藥發展基金
- ◆ 清潔生產伙伴計劃
- ◆ 發展品牌、升級轉型及拓展內銷市場的專項基金
- ◆ 遙距營商計劃（已於2020年10月31日截止申請）
- ◆ 綠色就業計劃：大專畢業生資助項目（2020年度申請於2020年8月20日截止）
- ◆ 本地口罩生產資助計劃（已於2020年4月24日截止申請）
- ◆ 專利申請資助計劃
- ◆ 第三方物流服務供應商資助先導計劃
- ◆ 回收基金
- ◆ 零售業人力需求管理科技應用支援計劃
- ◆ 智慧交通基金
- ◆ Chinese Medicine Development Fund
- ◆ Cleaner Production Partnership Programme
- ◆ Dedicated Fund on Branding, Upgrading and Domestic Sales
- ◆ Distance Business Programme (Application closed on 31 October 2020)
- ◆ Green Employment Scheme: Graduates Subsidy Programme (Application for Year 2020 closed on 20 August 2020)
- ◆ Local Mask Production Subsidy Scheme (Application closed on 24 April 2020)
- ◆ Patent Application Grant
- ◆ Pilot Subsidy Scheme for Third-party Logistics Service Providers
- ◆ Recycling Fund
- ◆ Retail Technology Adoption Assistance Scheme for Manpower Demand Management
- ◆ Smart Traffic Fund

## 策略合作 Strategic Collaborations

- ◆ 與清華大學自動化系及清華珠三角研究院三方合作，在香港建立「香港智能自動化技術應用聯合研究中心」，在應用研發、科技創新服務、成果轉化與應用、人員培訓與交流等領域開展密切合作。
- ◆ 與香港人工智能與機器人學會、深圳市人工智能學會簽署合作協議，設計和訂立深港人工智能工程師的資質標準及人才培訓體系，推動人工智能工程師的專業技能認證，培養人工智能應用領域專業人才，助力區域的可持續發展。
- ◆ 與深圳市深港科技合作促進會簽訂合作框架協議，建立緊密戰略合作關係，支援初創企業。
- ◆ Collaborated with Department of Automation of Tsinghua University and the Research Institute of Tsinghua, Pearl River Delta to establish a joint research centre for the application of smart automation technology in Hong Kong, fostering a close collaboration on areas such as applied R&D, technological innovation services, technology transfer and application, talent training and ideas exchange.
- ◆ Entered into an agreement with the Hong Kong Society of Artificial Intelligence and Robotics and Shenzhen Association for Artificial Intelligence to collaborate for designing and establishing the qualification standards and talent training system for AI engineers in Shenzhen and Hong Kong, promoting certification of the professional skills of AI engineers, and training professionals of AI applications to facilitate sustainable development of the region.
- ◆ Signed a collaboration framework agreement with The Shenzhen-Hongkong Union For Promoting Science and Technology to establish a close strategic partnership to support startups.

## 策略合作 Strategic Collaborations

- ◆ 與香港鐵路有限公司簽署合作備忘錄，合作推動創新和新技術應用，實踐智能列車維護。
- ◆ 與路邦數碼有限公司及迅達升降機(香港)有限公司(怡和迅達集團)簽署技術授權協議，將「kNOw Touch 無觸按鈕」方案於香港大力推廣並擴展至內地、一帶一路國家及亞太區，展示生產力局為世界各地共同抗疫的決心。
- ◆ 與香港中文大學工程學院簽署諒解備忘錄，透過為學生提供多元化實習機會，攜手為香港培育新一代「InnoTalent」。
- ◆ 與香港電腦學會簽署諒解備忘錄，共同推動香港創新科技的應用。
- ◆ 聯同SBS瑞士商學院在內地舉辦工商管理博士課程。
- ◆ Signed a Memorandum of Understanding (MOU) with the MTR Corporation to drive innovation and new technology applications towards smart rolling stock maintenance.
- ◆ Signed two technology licensing agreements with Roborn DT Limited and Schindler Lifts (Hong Kong) Limited (Jardine Schindler Group) to promote HKPC's "kNOw Touch – Contactless Elevator Control Panel" solution in Hong Kong and Mainland China, One Belt One Road Countries and the rest of the Asia-Pacific region. The initiatives are testaments to HKPC's efforts to help the world combat the COVID-19 pandemic.
- ◆ Signed an MOU with the Faculty of Engineering of The Chinese University of Hong Kong to jointly nurture a new generation of InnoTalent locally through offering diverse on-the-job training opportunities.
- ◆ MOU-signing with the Hong Kong Computer Society to enhance the adoption of emerging technologies in Hong Kong.
- ◆ Joined hands with SBS Swiss Business School to launch the Doctoral of Business Administration programme in Mainland China.

## 科研抗疫 Technological Solutions Combating COVID-19

- ◆ 運用嶄新技術解決大眾在防疫抗疫的迫切需求，於疫情初期及時研發並推出具成本效益的「kNOw Touch 無觸按鈕」方案，無須觸碰到升降機按鈕面板，便能夠「隔空揸電梯」，有效減低公眾感染病毒的機會。
- ◆ 政府適時推出「本地口罩生產資助計劃」的資金援助，生產力局除擔任此計劃的秘書處外，亦為50條本地口罩生產線提供機器調試的技術支援，這些符合國際標準的口罩不但讓「香港製造」標籤揚名，計劃截至2021年3月底為香港提供了超過4億個口罩，更於疫情最嚴峻期間讓口罩供應得以紓緩。
- ◆ 擔任遙距營商計劃秘書處，旨在資助企業於疫情期間採用資訊科技方案，維持營運和提供服務。至2021年3月底，計劃共批出34,705宗申請，獲批申請涉及的總資助額約港幣18億元。
- ◆ 疫情期間生產力局實施遙距工作安排，除提供緊急服務的職員外，其他職員可選擇留家工作，而服務及日常工作仍然維持正常；期間，生產力大樓內舉行的課程或活動更以HKPC Live網上課程遙距形式進行。
- ◆ Timely developed and launched at the start of the pandemic, the cost-effective "kNOw Touch – Contactless Elevator Control Panel" solution leverages novel technology to address the pressing public demand in combating the pandemic and minimising the risk of contacting the virus through touching the potentially contaminated panel surface inside elevators.
- ◆ The HKSAR Government timely introduced the **Local Mask Production Subsidy Scheme**, with HKPC being engaged to provide technical support on machine adjustment and testing for **50** mask production lines apart from being the secretariat of the Scheme. These efforts revitalise the "Made in Hong Kong" label in compliance with the international standards, and help maintain a stable mask supply for local consumption, alleviating the imminent mask shortage during the pandemic by supplying **more than 400 million** masks by end March 2021.
- ◆ Act as the secretariat of the **Distance Business Programme** which aims to provide funding support for enterprises to continue business and services during the pandemic through IT solutions. As of end March 2021, the programme approved **34,705** applications involving funding of around **HK\$1.8 billion**.
- ◆ Implemented remote work arrangements during the pandemic in HKPC. Except for those who had to provide emergency services, other employees could work from home while services and daily work remained normal. During the period, courses or activities held at the HKPC Building were conducted virtually via the HKPC Live online platform.

## 聯繫持份者 Stakeholder Service

- ◆ 舉辦99個行業諮詢活動。
- ◆ 34,106人次參加生產力局研討會/工作坊/會議/展覽/免費培訓課程。
- ◆ Held 99 industry consultation events.
- ◆ 34,106 people attended HKPC's seminars, workshops, conferences, exhibitions and free training courses.





## 獎項殊榮

### Awards and Honours

- ◆ 15項應用科研榮獲「日內瓦國際發明展2021」殊榮，乃自2015年首次參展以來獲最多獎項：

#### 評審團特別嘉許金獎

- kNOw Touch 無觸按鈕電梯面板
- 電流輔助訂製板金自由成形技術 (EAFF)
- 未來冰袋

#### 金獎

- 混合激光能量沉積及銑削技術 (HLEDMT)
- 可從污水中捕捉碳源的嶄新循環床生物膜反應器
- 智能馬桶清潔機械人 (與香港特區政府機電工程署合作研發)
- 利用苯胺類降解性菌群處理紡織染整廢水的可持續方案 (與香港紡織及成衣研發中心合作研發)

#### 銀獎

- 無人駕駛運載系統 MiniMover
- 可換電池低地台電動小巴
- 智慧監獄 - 影像分析及監察系統
- 智慧路釘系統
- 大廈下水道污水開採系統
- 航機外部缺陷巡檢辨識系統
- 智定隨心 - 人工智能珠寶製作技術

#### 銅獎

- 拇趾外翻術後醫療康復防護鞋

- ◆ 榮獲3項由CTgoodjobs頒發的「Best HR Awards 2020」獎項，包括「最佳多元及共融策略大獎」、「最佳人力資源分析策略大獎」，以及授予首席人才總監的「2020年度最佳人力資源翹楚」。
- ◆ 榮獲3項由《求職廣場》頒發的「2020年度卓越僱主大獎」，包括「卓越僱主大獎」、「亞太傑出僱主大獎」及「卓越新世代發展大獎」。
- ◆ 榮獲英國特許會計師公會 (ACCA) 授予「專業培訓認可僱主」認證。
- ◆ 榮獲澳洲會計師公會 (CPAA) 授予「認可僱主合作夥伴」認證。
- ◆ 於個人資料私隱專員公署舉辦的「私隱之友嘉許獎2021」中獲頒金獎。

- ◆ 15 applied R&D innovations won major awards at the **2021 Geneva International Exhibition of Inventions**, the best performance for HKPC since its inventions made their debut at the event in 2015:

#### Gold Medal with Congratulations of Jury

- kNOw Touch - Contactless Elevator Control Panel
- Electrically-Assisted Free Forming Technology for Customisation of Sheet Metal Parts
- Qoolmate x TTFIC

#### Gold Medal

- Hybrid Laser Energy Deposition and Milling Technology
- Circulating Bed Biofilm Reactor for Carbon Capture from Sewage
- IoT-enabled Smart Toilet Bowl Cleaning System for Public Toilets (In collaboration with the Electrical and Mechanical Services Department of the HKSAR Government)
- Cultivation of Aniline-degrading Bacteria to Enhance Textile Dyeing Wastewater Treatment (In collaboration with the Hong Kong Research Institute of Textiles and Apparel)

#### Silver Medal

- MiniMover – Autonomous Delivery Mover
- Swappable Battery – Low Platform Electric Minibus
- Smart Prison – Video Analytic Monitoring System
- Smart Road Studs
- In-building Sewer Mining for Urban Water Management
- Defect Recognition Support System for Aircraft Exterior
- From Heart to Eyes then on Fingers – Redefine Jewellery with AI and Robotics

#### Bronze Medal

- Smart Protective Shoe for Bunion Surgery Recovery

- ◆ Garnered **3** accolades at the “**BEST HR Awards 2020**” organised by CTgoodjobs, including the “**Best Diversity & Inclusion Strategy Award**”, the “**Best HR Analytics Strategy Award**”, and the “**Best of the Best HR STAR of the Year**” conferred to the Chief People and Culture Officer.
- ◆ Won **3** awards at JobMarket’s “**Employer of Choice Award 2020**”, namely “**Employer of Choice Award**”, “**Asia Pacific Outstanding Employer Award**”, and “**Next Generation Development Award**”.
- ◆ Garnered the “**Approved Employer Accreditation – Professional Development**” by the Association of Chartered Certified Accountants.
- ◆ Received the “**Recognised Employer Partner**” accreditation from CPA Australia.
- ◆ Received the **Gold Certificate** at the “**Privacy-Friendly Awards 2021**” from the Office of the Privacy Commissioner for Personal Data.



## 客戶服務

### Customer Service

客戶滿意指數評分  
Customer Satisfaction  
Index Score

9.15/10







2021年度主題「成就智上」  
"Make Smart Smarter" 2021 Campaign



「貓頭鷹」智能生產線  
"OWL" Intelligent Production Line



「智瞻 2021」網上論壇  
"Foresight 2021" Virtual Forum



創科署、生產力局、科技園公司「黃金鐵三角」推動香港再工業化發展  
ITC x HKPC x HKSTP – "Golden Triangle" Accelerates Reindustrialisation in Hong Kong



TechEd 體驗日及嘉年華  
TechEd Experience Day & Carnival



智能製造新世代啟動禮  
Smarter Era of Intelligent Manufacturing Launch Ceremony



勇奪「日內瓦國際發明展 2021」15 項殊榮  
Wins 15 Awards at  
2021 Geneva International Exhibition of Inventions



中小企資援組：資助基金推廣全面觀 2020  
SME ReachOut: Fund Fair Everywhere 2020



暑期實習計劃  
Summer Internship



冬季實習計劃  
Winter Internship



致力推動 FutureSkills 裝備未來技能  
Promoting FutureSkills to cope with  
future challenges at work

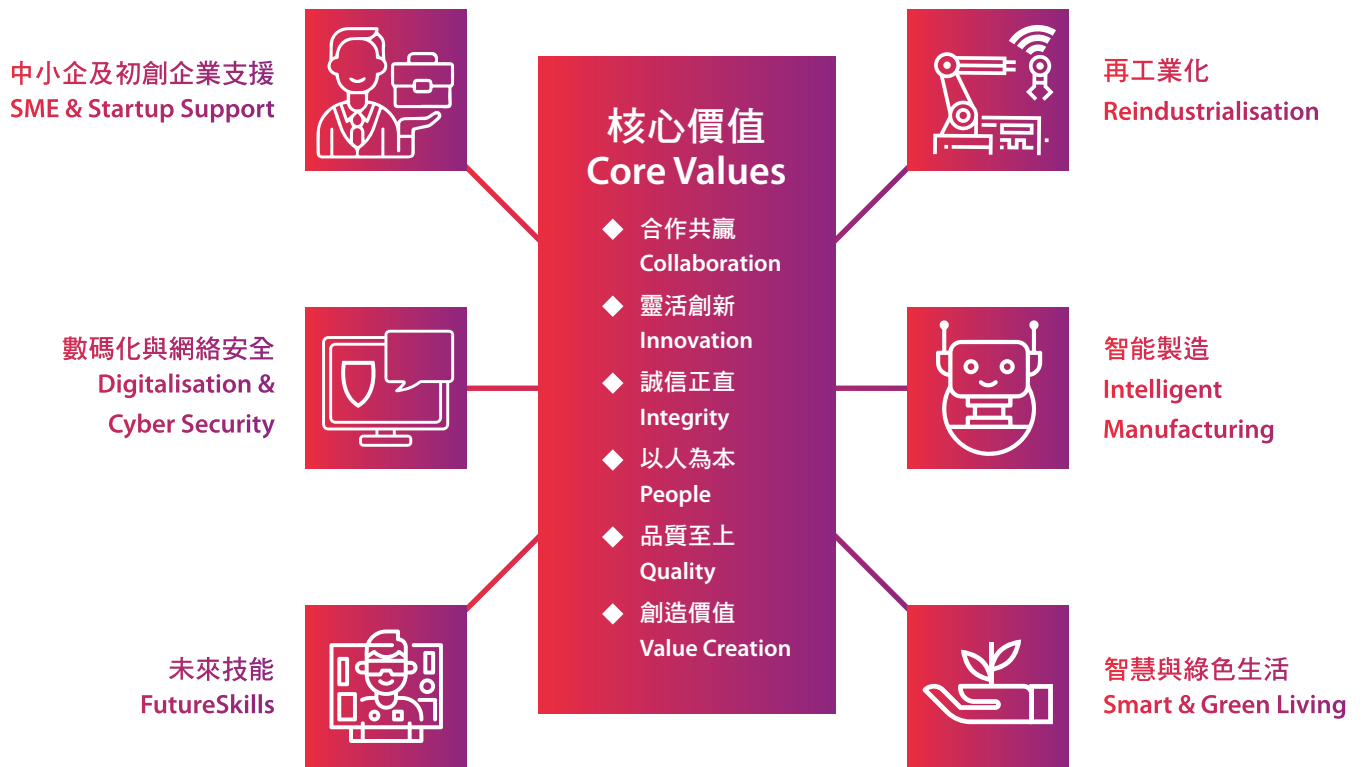


## 認識我們 Who We Are

1967年成立的法定機構，專業知識涵蓋不同範疇  
A multi-disciplinary organisation **established by statute** in 1967



## 發展重點 Game Plan



### 願景 Vision

成為科技創新、技術應用和價值創造的賦能者及促進者，為社會、經濟和環境提供綜合支援，全面促進香港成為國際創新科技中心。

To be the key enabler and catalyst of innovation, applied technology and value creation, delivering social, economic and environmental impact for bolstering Hong Kong as the international innovation and technology hub.



### 使命 Mission

致力推動技術以提升香港企業生產力。

Relentlessly drive technologies to enhance productivity of Hong Kong enterprises.

 發展策略  
Strategic Framework



 經費來源  
How We Are Funded

生產力局約三成經費來自政府年度一筆過的撥款資助，其餘約七成的收入主要來自各類收費服務、政府資助的應用研發項目及工商業支援項目。

The HKSAR Government provides us with an annual grant that accounts for approximately 30% of our income. The other 70% is generated by various fee-charging services, competitive government-funded applied R&D programmes, and industry support initiatives.

 技術轉移  
Technology Transfer

積極與本地工商界及世界級研發機構合作，開發應用技術方案，為產業創優增值。透過產品創新和技術轉移，成功推出多種由市場主導的專利技術，發掘本地和國際市場在授權和技術轉移服務中的龐大商機，致力讓科研落地。

HKPC partners and collaborates with local industries and enterprises and world-class R&D institutes to develop applied technology solutions for value creation. It also benefits a variety of sectors through product innovation and technology transfer, with commercialisation of multiple market-driven patents and technologies, bringing enormous opportunities abound for licensing and technology transfer, both locally and internationally.



在充滿挑戰的時代，需更具智慧。2019 新型冠狀病毒病疫情繼續成為  
加快數碼轉型的催化劑，數碼轉型是幫助推動香港經濟增長新動力。

2021 年第一季實質本地生產總值重拾 7.9% 的可觀按年增長，  
結束連續六個季度收縮的情況。

**Being smarter is what it takes to weather the storms amid challenging times. The past year saw the prevailing COVID-19 continued to be a catalyst for accelerating digitalisation, sparking a digital drive for Hong Kong's economic growth. In the first quarter of 2021, real gross domestic product (GDP) resumed appreciable year-on-year growth of 7.9%, ending six consecutive quarters of contraction.**

生產力局於推動數碼轉型、智能製造及智慧與綠色生活所擔當的角色，於這數碼化年代更為重要。致力利用尖端科技為中小企提高生產力、創優增值，讓他們在新常態下找到更具智慧的出路，是我們的使命。

2021 年年初推出的「成就智上」MAKE SMART SMARTER 年度主題，標誌著生產力局決心為企業打造智慧產業，將具潛能的科研概念實踐轉化為成品。

生產力局於 2020 年年底至 2021 年年初進行了大規模的業界諮詢，從中制定出新的願景、使命和核心價值，配以三管齊下的策略及六大發展方向，目標進一步強化本局作為推動香港創新及科技的角色，繼續以科技加強本地企業的生產力，為企業增值，構建更宜居的智慧城市。

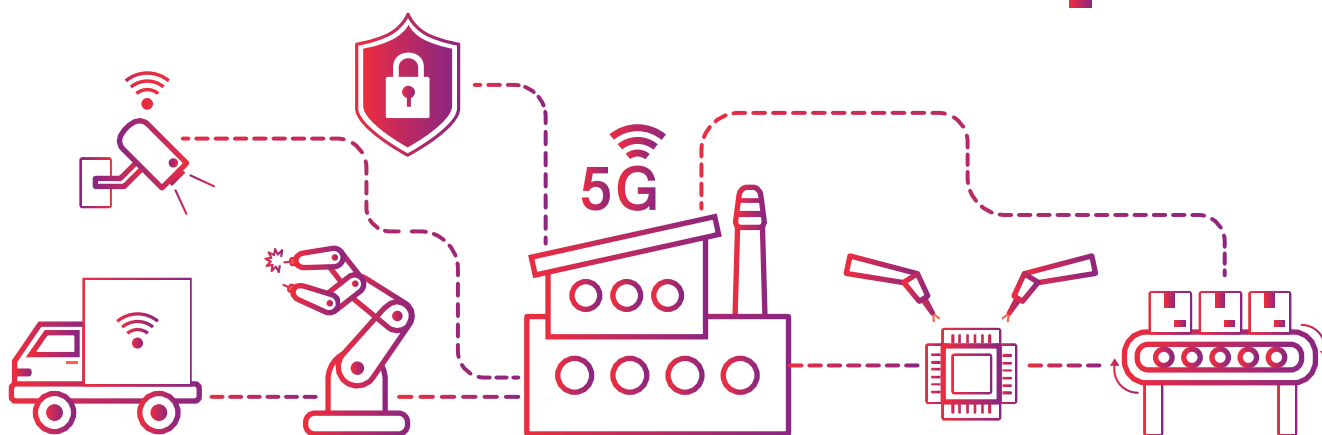
香港擁有良好的基礎和各種優勢推動再工業化，再工業化可拉動新經濟下的其他輔助產業，對重新啟動經濟起著關鍵作用。生產力局擁有雄厚的科研實力，為中小企締造蓬勃的創科生態環境，並與業界緊密合作，全力協助不同界別的工業轉向高增值生產及助其建立智能生產線，促進研發成果商品化，如食品科技、醫療保健科技及環保科技。

In the meantime, HKPC's role of serving as a beacon for digital transformation, smart manufacturing and smart and green living has never been more essential. We are adhering to the mission of creating more value and yielding higher productivity for SMEs through state-of-the-art technologies so that they become smarter in the new normal of the post-pandemic era.

With the holy grail of making industries smarter, we took the lead to map out development roadmap for boosting productivity and competitiveness. The "Make Smart Smarter" theme-of-the-year launched at the start of 2021 symbolised HKPC's commitment to transforming ideas into practice and unleashing potential to the fullest.

For the sake of better delivery of HKPC's overarching services, we conducted an extensive consultation between end 2020 and early 2021 to set new vision, mission and values, along with a three-pronged strategy and six major development directions (See chapter of "Who We Are"). All aim to further position ourselves as a key driver of innovation and technology (I&T) in Hong Kong, bolstering Hong Kong as the international I&T hub. We set sight to embark on a relentless technology drive to beef up productivity of local enterprises, evolving around these goals to generate values for industries and create a more liveable smart city.

Riding on the sound foundation and various advantages of Hong Kong, reindustrialisation will not only become a key engine of economic growth in Hong Kong, but also have a pull-through effect to other supporting industries under the new economy. HKPC has strong scientific research capabilities to create a thriving I&T ecosystem for SMEs, and works closely with the industry to assist different sectors to shift to high value-added production and establish smart production lines to achieve commercialisation of research and development (R&D) results in FoodTech, HealthTech, GreenTech and etc.



其中「貓頭鷹」智能生產線及中藥油自動化生產方案，便是生產力局應用工業4.0及企業4.0的創新技術，為香港引入高增值、客製化製造的絕佳例子，本局承諾會加大力度推動香港智能製造，擦亮「香港製造」品牌。

第五代流動技術（5G）於新常態下將革命性地改變製造業及中小企的發展，生產力局於促進企業部署5G工業物聯網的創新應用，以發展智能製造及建構智慧城市擔當著重要的角色。要廣泛應用5G技術，除了需要有相關的技術知識，亦要有技術人才配合，本局預計未來技能（FutureSkills）的需求會十分殷切，因此，培訓未來技能以壯大本地科研人才庫亦是我們的重點工作。

雖然香港經濟展現強大的承受衝擊能力，但各式各樣的挑戰和不明朗因素仍然存在。儘管如此，在國家《十四五規劃綱要》的支持及香港科技實力的基礎下，香港同時受惠於國家明確落實支持香港發展成為國際創新科技中心和智慧城市及粵港澳大灣區的蓬勃發展，本地經濟疫後復甦，相信會有不錯的表現。

展望未來，生產力局將繼續與中小企並肩同行，共同面對挑戰。然而一個健康的社區和充滿活力的勞動人口，為推動生產力提供有利條件。因此，我們積極呼籲企業員工及其家庭成員及早接受防疫注射，讓香港盡快回復正常，重拾正軌。

最後，謹此衷心感謝各理事會成員和全局同事過去一年對本局一貫的支持、熱誠和努力，期待來年能取得更令人鼓舞的成果，更重要的是，為香港中小企創造一個更健康和更具智慧的未來。

The "OWL" intelligent production line and the automated production solution at a Chinese medicated oil producer offer excellent examples of HKPC applying Industry 4.0 (i4.0) and Enterprise 4.0 (e4.0) innovative technologies to bring in high value-added, customised manufacturing to Hong Kong. As reindustrialisation heads in the right direction, HKPC vows to do more in this vein to scale up Hong Kong's smart manufacturing and burnish the "made in Hong Kong" brand.

5G is absolutely the solution under the new normal to revolutionise the development of manufacturing industry and SMEs. We see ourselves as an important facilitator of the latest innovative 5G solutions and applications for business adoption for building a smart city. The wider application of these advanced technologies can only be feasible by having the enabling knowhow and tech talent. As such, HKPC envisages FutureSkills to be in great demand in the years to come, putting at heart our mission of upskilling the workforce for digitalisation.

Despite Hong Kong's strong economic resilience, challenges and uncertainties still lie ahead. Notwithstanding this, backed by Hong Kong's tech strength, its road towards economic recovery is promising. We expect this will be boosted further by the prosperous development of the Greater Bay Area (GBA) and the implementation of National 14<sup>th</sup> Five-Year Plan which has outlined its support for Hong Kong to develop into an international I&T hub.

Looking ahead, HKPC will continue to stand side by side with SMEs, helping them navigate through the economic adversity. This will be guaranteed by a healthy community and workforce that give impetus to driving productivity. As such, it is strongly recommended that employees and their family members should get vaccinated in no time.

Last but not least, my thanks go to all Council Members and fellow colleagues of HKPC for their unfailing support, dedication and endeavours in the past year. We look forward to a more fruitful year to come and, more importantly, a healthier and smarter future.

主席  
林宣武 GBS, JP

Willy Lin, GBS, JP  
Chairman



## 理事會成員 Council Membership

### 主席 Chairman

**林宣武**, GBS, JP  
**Mr Willy Lin Sun-mo**, GBS, JP  
美羅針織廠（國際）有限公司董事總經理  
Managing Director, Milo's Knitwear (International) Ltd.

### 副主席 Deputy Chairman

**黃志光**  
**Mr Patrick Wong Chi-kwong**  
退休  
Retired

### 管理 / 專業 / 學術界別代表 Management / Professional / Academic Representatives

**陳允誠** Mr Bryant Chan Wan-sing  
永勤有限公司總裁  
President, Wynnewood Corp Ltd.

**陳婉珊**, MH Ms Clara Chan Yuen-shan, MH  
利記控股有限公司行政總裁  
Chief Executive Officer, Lee Kee Holdings Ltd.

**莊子雄** Mr Steve Chuang Tzu-hsiung  
精確企業有限公司行政總裁  
Chief Executive Officer, Precision Enterprise Ltd.

**馮英偉**, MH Mr Wilson Fung Ying-wai, MH  
退休  
Retired

**徐晉暉** Mr Marvin Hsu Tsun-fai  
大華安全系統有限公司董事  
Director, Diaward Electronic Security Systems Ltd.

**郭敏宜** Ms Mandy Kwok Man-yea  
退休  
Retired

**劉敏儀** Ms Vivien Lau Man-yea  
香港空運貨站有限公司執行董事  
Executive Director, Hong Kong Air Cargo Terminals Ltd.

**潘偉賢** Mr Paul Poon Wai-yin  
中電學校校長  
Vice Chancellor, CLP Power Academy

**譚嘉因**, MH, JP Prof Tam Kar-yan, MH, JP  
香港科技大學工商管理學院院長  
Dean of School of Business and Management, The Hong Kong University of Science and Technology

**陳祖恒** Mr Sunny Tan  
聯泰控股有限公司執行副總裁  
Executive Vice President, Luen Thai Holdings Ltd.

**尤曾家麗**, GBS, JP Mrs Carrie Yau Tsang Ka-lai, GBS, JP  
職業訓練局執行幹事  
Executive Director, Vocational Training Council

**楊嘉燕** Ms Karmen Yeung Ka-yin  
畢馬威會計師事務所合夥人  
Partner, KPMG

**于健安**, BBS, JP Mr Emil Yu Chen-on, BBS, JP  
啟東電線電纜有限公司總經理  
Director and General Manger, Keystone Electric Wire & Cable Co. Ltd.

## 勞工界別代表 Labour Representatives

李秀琼 Ms Amy Lee Sau-king  
香港機電業工會聯合會副主席  
Vice Chairman, The Federation of Hong Kong Electrical  
& Mechanical Industries Trade Unions

梁頌恩, MH Ms Juan Leung Chung-yan, MH  
香港工會聯合會副理事長  
Vice-Chairman, The Hong Kong Federation of Trade Unions

李凱 Mr Li Hoi  
香港職工會聯盟培訓中心副行政總監  
Deputy Executive Director, Hong Kong Confederation of  
Trade Unions Training Centre

## 政府官員 Public Officers

蔡淑嫻, JP Ms Annie Choi Suk-han, JP  
創新及科技局常任秘書長  
Permanent Secretary for Innovation and Technology

潘婷婷, JP Ms Rebecca Pun Ting-ting, JP  
創新科技署署長  
Commissioner for Innovation and Technology

盧世雄, JP Mr. Brian Lo Sai-hung, JP  
工業貿易署署長  
Director-General of Trade and Industry

歐錫熊, JP Mr Andrew Au Sik-hung, JP  
政府經濟顧問  
Government Economist

李寶儀, JP Miss Mabel Li Po-yi, JP  
勞工處副處長(勞工事務行政)  
Deputy Commissioner for Labour (Labour Administration)

### 成員變動情況 (2021年1月1日生效)

#### Membership Changes (Effective Date 1 January 2021)

##### 新任成員 New Members

陳允誠  
Mr Bryant Chan Wan-sing

劉敏儀  
Ms Vivien Lau Man-yee

##### 離任成員 Outgoing Members

查逸超, BBS, JP  
Prof. John Chai Yat-chiu, BBS, JP

周博軒  
Mr. Felix Chow Bok-hin

##### 核數師 Auditor

香港立信德豪會計師事務所有限公司  
BDO Limited

##### 法律顧問 Legal Adviser

鴻鵠律師事務所  
Bird & Bird

的近律師行  
Deacons

截至 2021 年 3 月 31 日  
As at 31 March 2021





2020-21 年度挑戰連綿不斷，2019 新型冠狀病毒病疫情未散，環球經濟暗湧處處。中小企及初創所面對的挑戰，讓我們更深刻地體會到以先進技術及創新服務，成就智慧為上的智能製造、智慧科技和未來智慧人才培訓，乃推動業務增長的關鍵；而「成就智上」MAKE SMART SMARTER 便成為生產力局的年度主題。

**Hong Kong continued to undergo a challenging year beset with the prevailing COVID-19 pandemic and global economic uncertainties, as SMEs and start-ups faced unprecedented difficulties in business operation. Yet, at such times of hardship, we also witnessed different business and manufacturing sectors striving to “Make Smart Smarter” in order to adapt to the new normal, leveraging on innovative technologies to create a new economy.**

為更直接了解持份者對我們服務的意見及期望，更好地推動本地科研發展以提升生產力，生產力局於2020年第四季至2021年年初舉辦了83場諮詢會集思廣益，共有113家商會和機構參與。承蒙業界人士積極分享精闢觀點與洞見，讓我們得以了解業界期望，深思未來發展路向。

我們亦委託專業顧問機構羅兵咸永道諮詢服務有限公司撰寫獨立研究報告，闡述生產力局對香港社會及經濟各方面的貢獻、角色及職能。所得的關鍵數據顯示生產力局所提供的服務為客戶業務帶來持續的正面影響，我們的研發技術亦讓企業改善生產和營運流程，提升效率及生產力。

兩份報告的意見更成為我們落實來年重點工作方向的重要框架，彙整出六大發展重點，分別為智能製造、再工業化、智能科技與綠色生活、未來技能、數碼化與網絡安全，以及中小企及初創企業支援。

To strengthen its provision of holistic services for the sustainable development of local SMEs and to help them seize new opportunities arising from the national and Hong Kong governments' policy, HKPC conducted a large-scale Voice of Industry (VOI) consultation exercise in late-2020 and early-2021 to gauge views from different sectors. A total of 83 sessions were held, attended by 113 associations and organisations. Thanks to the active participation of industry practitioners, fruitful views were collected with thought-provoking findings.

We also commissioned PricewaterhouseCoopers, a professional consulting firm, to compile a report on HKPC's contributions, roles and functions to Hong Kong's economy and society. Key findings revealed that HKPC's services have generated lasting positive impacts on our clients' businesses, and our R&D technologies allowed companies to improve manufacturing and operating process and increase efficiency and capacity.

Based on the reports' findings, we have identified six key areas for our development in the year ahead: intelligent manufacturing, reindustrialisation, smart and green living, FutureSkills, digitalisation and cyber security, and SME and startup support.

生產力局致力推動「再工業化」，全力協助不同界別的工業轉型至高增值生產，建立智能生產線。年內，食品科技、醫療保健科技及環保科技的查詢較多，我們與業界保持非常緊密的聯繫，務求為中小企締造蓬勃的創科生態環境，以智能製造促進研發成果商品化。

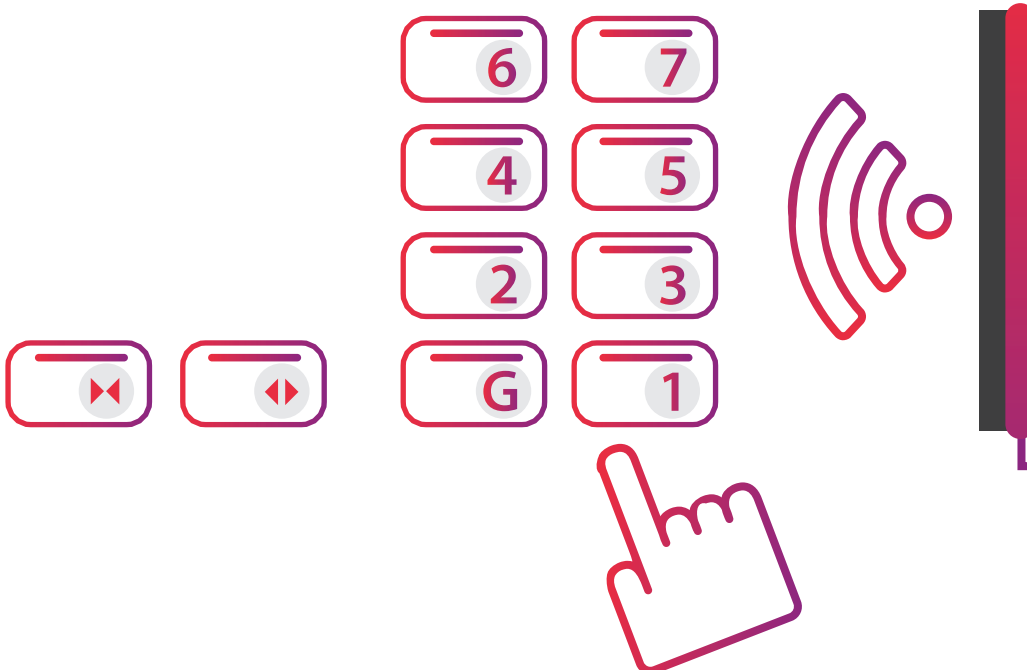
為香港企業NiRoTech度身訂做的「貓頭鷹」智能生產線便是其中一個成功實例，這條高度靈活的全自動生產線由生產力局研發，結合物聯網、人工智能、大數據、智能機械人等尖端創新科技提升生產力及效率，充分展現生產力局以工業4.0推動香港再工業化的努力。此生產線獲創新科技署「投資研發現金回贈計劃」資助。

為支持香港應對疫情，生產力局自主研发的「kNOw Touch無觸按鈕」，有效降低透過電梯按鈕傳播病毒的風險，方案安裝方便簡單，可應用於不同型號及種類的升降機上，無需改動原有的按鈕裝置或大幅改動機械結構，極具成本效益，此項目是創新科技署為應對新冠病毒疫情而推出的「公營機構試用計劃」下的獲批項目之一，適時為抗疫作出貢獻，並於「日內瓦國際發明展2021」脫穎而出，奪得最高級別的「評審團特別嘉許金獎」殊榮，在國際舞台展示了「香港研發」的成果。

HKPC is committed to promoting reindustrialisation by assisting industries in different sectors to transform to high value-added production and establish smart production lines. Over the year, there were many inquiries received from the Foodtech, Healthtech and Greentech sectors. We maintained very close ties with the industries in order to create a thriving I&T ecosystem for SMEs and enable the commercialisation of R&D results through smart manufacturing.

This was evident with our successful launch of “OWL” intelligent production line for NiRoTech Limited, developed with funding from the R&D Cash Rebate Scheme of the HKSAR Government. Integrating innovative technologies such as IoT, AI, big data, intelligent robots and smart production processes to unleash production opportunities of i4.0, this highly flexible and fully automated production line would certainly scale up productivity.

Our R&D efforts also contributed to the control of COVID-19. Our “kNOw Touch – Contactless Elevator Control Panel” solution is cost-effective and can be easily applied to different elevator types and brands without significant modification of mechanical structures. As one of the approved projects under ITC’s Public Sector Trial Scheme, it shone as a home-grown invention on the international stage by winning the Gold Medal with Congratulations of Jury, the highest accolade of the 2021 Geneva International Exhibition of Inventions.



連同「kNOw Touch無觸按鈕」在內，生產力局於本屆發明展囊括15項殊榮，是自2015年首次參展以來獲最多獎項，當中包括三項「評審團特別嘉許金獎」。對生產力局而言，獲獎只是一個額外的嘉許，最重要是能夠適時以創新技術，為香港社會帶來正面影響，使市民大眾的生活得到改善。我們更與路邦數碼有限公司及迅達升降機（香港）有限公司（怡和迅達集團）簽署技術授權協議，將技術進一步推廣至其他地區。

年內，為減輕疫情帶來的影響，香港政府推出了多項資助計劃，為企業注入生機。生產力局今年亦獲委出任當中數項計劃的秘書處，包括本地口罩生產資助計劃、遙距營商計劃、第三方物流服務供應商資助先導計劃及智慧交通基金。這些計劃致力為中小企提供及時和適切的支援，解決疫情期間所需。2021年，我們增設了資助計劃科，致力為業界提供更緊密的支持，為企業配對合適的政府資助計劃。

為讓企業及時了解最新的政府資助計劃詳情及申請資訊，生產力局營運的「中小企資援組」舉辦了兩個大型免費網上推廣活動：「資助基金網絡互動推廣周」及「中小企資援組：資助基金推廣全面觀2020」。活動獲得空前成功，我們將更努力協助中小企配對到合適的政府資助計劃方案。

生產力局針對企業改善業務營運及提升競爭力推出了一系列活動。2020年11月，我們首辦「智瞻2021」大型網上論壇，旨在為企業提供讓業務重拾正軌的發展良策。一連五天的活動涵蓋多個範疇，論壇網站錄得超過26萬點擊次數。我們有幸邀得多位商界及學術界重量級嘉賓擔任講者，預視科技趨勢及營商機遇及啟發中小企及早謀劃，以更開闊的眼界探索新經濟下的新商業模式。

科研人才培訓是科研及企業持續發展的核心要素，生產力局在培育未來人才方面不遺餘力；除透過生產力學院開辦與工業4.0及企業4.0有關的FutureSkills課程，還推出了一些全新的「裝備未來」培訓計劃照顧個人及企業的需要。我們與本地學術界聯手打造全新「TechEd」品牌，積極推廣涵蓋廣泛年齡層的本地STEM教育。

Our other R&D achievements shone through Geneva, winning 15 awards in total, the most for HKPC since debuting at the event in 2015, including three Gold Medals with Congratulations of Jury. To HKPC, winning an award is a bonus, timely technological innovation with a view to bringing positive impact to the community and making people's lives more fulfilling is the core. Wider application of the technology in Hong Kong and the rest of the Asia-Pacific region is expected with the signing of technology licensing agreements with Roborn DT Limited and Schindler Lifts (Hong Kong) Limited (Jardine Schindler Group).

During the year, the HKSAR Government rolled out various funding schemes to help lessen the impact of the pandemic and to support local businesses during the new normal. HKPC was tasked with providing secretariat services for some of them including the Local Mask Production Scheme, Distance Business Programme, Pilot Subsidy Scheme for Third Party Logistics Service Providers and Smart Traffic Fund. In 2021 we established the Funding Scheme Branch to strengthen the support and fund-matching services we offer to local SMEs.

To keep enterprises abreast of the latest government funding scheme information and application details, the HKPC-operated "SME ReachOut" organised two large-scale free online government funding fairs, "Fund Fair GO Online" and "SME ReachOut: Fund Fair Everywhere 2020", with overwhelming response. We will continue to put more effort in helping SMEs looking for suitable funding.

HKPC is committed to enabling enterprises to plan early and apply creativity in business upgrading and transformation so that they can identify new directions essential for their early recovery. To this end, we hosted "Foresight 2021", a 5-day large-scale virtual forum in November 2020 which drew upon business leaders and academics to shed light on the upcoming trend of enterprise transformation, technology innovation and new economic development, in inspiring SMEs to seize business opportunities brought by the new economy. 260,000+ hits on the website were recorded for this event. We were also glad to have the presence of numerous prominent speakers from the business and academic sectors to share their insights of technology trends and business opportunities that SMEs could discern of as well as new business models that they could explore in the new economy.

Nurturing science and technology talents is the key success factor for business sustainability when I&T has been sweeping across the entire world and reindustrialisation is currently in active mode. HKPC attaches great importance to the building of a local talent pool for the well-being of Hong Kong's tech ecosystem. Apart from providing courses on i4.0 and e4.0-related FutureSkills through HKPC Academy, a number of new initiatives were launched over the year to cultivate future tech talent. We also joined forces with local academia to promote STEM education through the new TechEd brand covering a wide age range.



生產力局一直與多間本港及海外著名院校合作，推出不同類型的冬夏季實習計劃，讓大專生參與多元化的實習及研究項目，汲取科研實戰經驗，目標為香港壯大創科人才庫。我們更舉行了首個「生產力局網上招聘展」，為應屆畢業生及經驗豐富的人才構築創科事業大道。

國家《十四五規劃綱要》明確推動香港發展成國際創新科技中心，生產力局積極配合，凝聚香港各界力量，促進科創、產業融合發展並促進雙循環，善用粵港澳大灣區各項優勢，積極融入國家發展大局，實現同內地的互補、協同發展，全力支持中小企塑造創科未來，為香港成為國際創科中心而努力，並承諾透過科技和數碼轉型方面的支援，讓香港中小企能夠抓緊商機、乘時而起，以新科技為業務創造智上高峰。

以上種種豐碩成果，絕對有賴生產力局的專業團隊、各行各業和持份者的鼎力支持。全球經濟正逐步回暖，讓我們以嶄新科技助企業走出疫境，迎接漸露曙光的一年！

We have enhanced our Summer and Winter internship programmes for young tech talent to acquire actual work experience and enrich Hong Kong's tech talent pool. Moreover, HKPC organised its first virtual recruitment fair to provide job opportunities for fresh graduates and experienced talent.

In line with the National 14<sup>th</sup> Five Year Plan clearly outlining the city's development as an international I&T hub, HKPC actively joins forces with the industries and provides integrated support fostering the 'dual circulation' development model. We shall seize the cutting edge of the GBA to achieve complementary and coordinated development with the Mainland. HKPC pledges to power Hong Kong SMEs with technologies and digital transformation, helping them embark on their reindustrialisation and business upgrade journey. Ultimately, they are expected to scale new heights and become a driving force for revitalising Hong Kong's economy, thus capturing new opportunities under the support of technological and digital transformation.

All in all, the above achievements were made possible by HKPC's professional teams, along with support from various industries and stakeholders. While recovery of the global economy is well underway, let's embrace innovation and look forward to a recuperating year driven by smarter adoption of new technologies!

總裁  
畢堅文 MH

**Mohamed D. Butt**, MH  
Executive Director

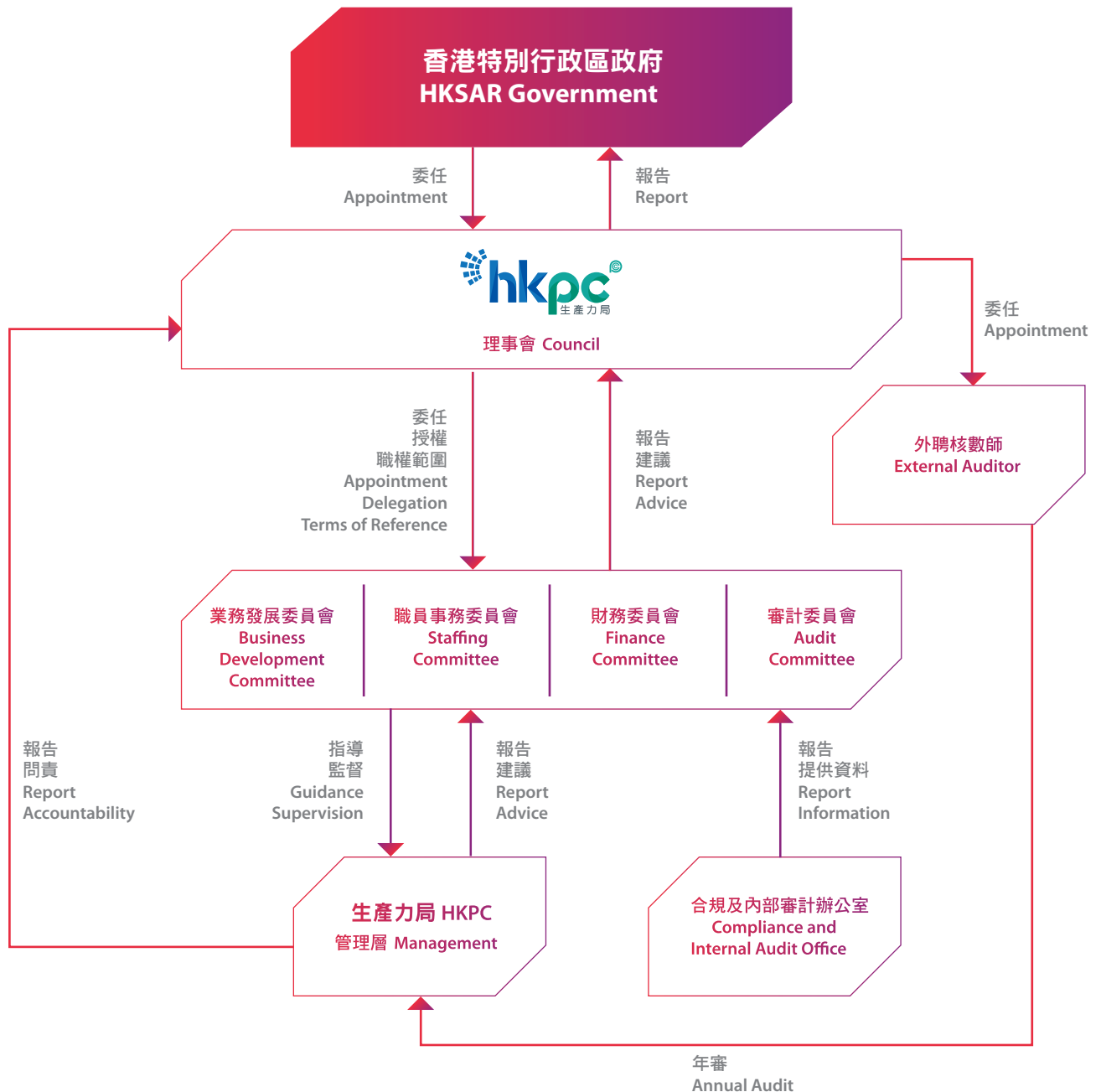


## 企業管治 Corporate Governance

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

HKPC is a statutory organisation governed by the Hong Kong Productivity Council Ordinance (Chapter 1116 of Laws of Hong Kong). HKPC is fully committed to maintaining good corporate governance as it strongly believes that good corporate governance is essential to accomplishing its public mission and meeting the expectations of its stakeholders. HKPC attaches paramount importance to adopting accountability, transparency, fairness and ethics as the cornerstones of its corporate governance framework.

### 企業管治架構 Corporate Governance Structure



## 理事會

理事會是生產力局的管治組織，為生產力局履行職能提供策略領導。

理事會成員最多23人，由香港特區政府委任，包括不多於五位政府官員，並於其餘的非官守成員中（包括資方、勞方及專業/學術界代表）委任一位主席及一位副主席。

理事會主席及其他成員均屬非執行性質。在本年度內，理事會召開了三次會議。個別成員的出席紀錄詳列於第28頁。

理事會每年審批生產力局的三年預測、詳盡的年度計劃及預算及三年策略計劃。

### 理事會成員對財務報告的責任

各理事會成員均明白本身有責任確保本局週年財務報告的編製，已遵照法例要求及適用會計準則。

生產力局核數師就本身對生產力局財務報告審核報告的責任，刊載於獨立核數師報告及財務報告。

### 理事會委員會

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

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

### 審計委員會

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

本局設有合規及內部審計辦公室支援審計委員會的工作。辦公室向委員會匯報工作進度，而行政上則向總裁匯報。辦公室致力協助委員會保障及促進生產力局的企業管治水平。

審計委員會由一位理事會成員擔任主席，現時共有七位成員。在本年度內，委員會召開了三次會議。

## The Council

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

The Council comprises no more than 23 Members appointed by the HKSAR Government, of whom no more than five shall be public officers. Among the non-official members (who represent management, labour and professional or academic interests), a Chairman and a Deputy Chairman shall be appointed.

The Chairman, and other Members, of the Council are non-executive in nature. In the year under review, the Council convened three meetings. The attendance records of individual members are available on page 28.

On an annual basis, the Council approves HKPC's Three-Year Forecast, the detailed Programme and Estimates of HKPC, and the Three-year Strategic Plan.

### Council Members' Responsibility for the Financial Statements

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

The statement of the Auditor of HKPC about their reporting responsibilities on the financial statements of HKPC is set out in the Independent Auditor's Report and Financial Statements.

### Council's Committees

Four Committees have been set up under the auspices of the Council, to look after different aspects of Council business: the Audit Committee, the Finance Committee, the Staffing Committee and the Business Development Committee. All the Committees are accountable to the Council.

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

### Audit Committee

The Audit Committee has been established to monitor and make recommendations to enhance HKPC's robust corporate governance in financial reporting, risk management, internal control, appointment and performance of the external auditor, and compliance with relevant laws and regulations. The Committee is authorised by the Council to investigate any activity and resolve any disagreement within its scope of duties.

Staff members can directly report to the Chairman of the Audit Committee on cases of malpractice or irregularities. The Committee is underpinned by a Compliance and Internal Audit Office, which reports functionally to the Audit Committee and administratively to the Executive Director. The Office is committed to assisting the Audit Committee to safeguard and promote sound corporate governance of HKPC.

The Audit Committee is chaired by a Council member and currently has seven members. It met three times during the year in review.

## 主席

黃志光

## 委員會成員

莊子雄

徐晉暉

郭敏宜

潘偉賢

楊嘉燕

潘婷婷, JP

畢堅文, MH

截至 2021 年 3 月 31 日

## 財務委員會

財務委員會負責監督本局的財務表現，確保資金的運用恰當。委員會審批本局有關採購、大樓管理、固定資產管理、服務收費率及投資策略和指引等政策及守則的修改。

委員會提交給理事會審議本局的三年財政預算、年度計劃及預算，以及主要開支項目的編配調動。委員會並就本局的財務政策及對本局有重大財務影響的事宜向理事會提出意見。

財務委員會由一位理事會成員擔任主席，現有七位成員。在本年度內，委員會召開了三次會議。

## 主席

馮英偉, MH

## 委員會成員

陳允誠

徐晉暉

劉敏儀

楊嘉燕

歐錫熊, JP

黃文忠

畢堅文, MH

截至 2021 年 3 月 31 日

## Chairman

Mr Patrick Wong Chi-kwong

## Members

Mr Steve Chuang Tzu-hsiung

Mr Marvin Hsu Tsun-fai

Ms Mandy Kwok Man-yee

Mr Paul Poon Wai-yin

Ms Karmen Yeung Ka-yin

Ms Rebecca Pun Ting-ting, JP

Mr Mohamed D. Butt, MH

As at 31 March 2021

## Finance Committee

The Finance Committee monitors the financial performance of HKPC and ensures that funds made available are properly accounted for. The Committee approves changes to HKPC's policies and practices relating to procurement, building management, fixed asset management, charging levels of HKPC's services and investment strategy and guidelines.

The Committee recommends HKPC's three-year forecast, an annual programme and estimates and the transfer of funds between major heads of expenditure, for consideration by the Council. The Committee also advises the Council on matters relating to HKPC's financial policies and matters that have a significant financial impact on HKPC.

The Finance Committee is chaired by a Council member and currently has seven members. It met three times during the year in review.

## Chairman

Mr Wilson Fung Ying-wai, MH

## Members

Mr Bryant Chan Wan-sing

Mr Marvin Hsu Tsun-fai

Ms Vivien Lau Man-yee

Ms Karmen Yeung Ka-yin

Mr Andrew Au Sik-hung, JP

Mr Indiana Wong Man-chung

Mr Mohamed D. Butt, MH

As at 31 March 2021

## 職員事務委員會

職員事務委員會負責審批總經理級的委任。委員會監督職員人手情況，並在需要時向理事會提出意見。委員會主要就人力資源發展政策向理事會提供意見。委員會還負責監察員工的服務條件，確保能夠聘請及挽留人才，並於必要時向理事會提出修改建議。委員會可作為理事會與員工之間有關薪俸條件的溝通渠道，尤其在雙方磋商後仍無法取得共識時，發揮其協調作用。

職員事務委員會由一位理事會成員擔任主席，現時共有十位成員。在本年度內，委員會召開了三次會議。

### 主席

陳祖恒

### 委員會成員

郭敏宜

劉敏儀

李秀琼

梁頌恩, MH

李凱

黃志光

尤曾家麗, GBS, JP

李寶儀, JP

黃文忠

畢堅文, MH

## Staffing Committee

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

The Staffing Committee is chaired by a Council member and currently has ten members. It met three times during the year in review.

### Chairman

Mr Sunny Tan

### Members

Ms Mandy Kwok Man-yee

Ms Vivien Lau Man-yee

Ms Amy Lee Sau-king

Ms Juan Leung Chung-yan, MH

Mr Li Hoi

Mr Patrick Wong Chi-kwong

Mrs Carrie Yau Tsang Ka-lai, GBS, JP

Miss Mabel Li Po-yi, JP

Mr Indiana Wong Man-chung

Mr Mohamed D. Butt, MH

截至 2021 年 3 月 31 日

As at 31 March 2021



## 業務發展委員會

業務發展委員會就生產力局在工業轉型下應擔當的角色向理事會建議業務發展方向。委員會檢討生產力局的業務情況，為生產力局探討新的業務發展機會，以及提交本局的三年策略計劃給理事會審批。此外，委員會亦監督生產力局附屬公司的表現。

業務發展委員會由一位理事會成員擔任主席，現時共有七位成員。在本年度內，委員會召開了三次會議。

### 主席

于健安, BBS, JP

### 委員會成員

陳允誠

陳婉珊, MH

莊子雄

潘偉賢

譚嘉因, MH, JP

黃文忠

畢堅文, MH

截至2021年3月31日

## 內部監控及風險管理

理事會非常重視維持高水準的企業管治、提高本身的透明度，並向公眾問責，而外部和內部審計系統正可實踐此宗旨。

### 外部審計

理事會委任香港立信德豪會計師事務所有限公司為外聘核數師，為本局財務報告進行審計。

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

### 內部審計及風險管理

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

辦公室致力向營運團隊在尋找及評估潛在的營運風險方面提出建議，並提出相應的內部監控措施，以符合企業管治的要求。辦公室

## Business Development Committee

The Business Development Committee advises the Council on the business development of HKPC having regard to HKPC's role in the changing industrial environment. It reviews the business activities of HKPC, explores new business opportunities and recommends the three-year strategic plan of HKPC to the Council. The Committee also monitors the performance of HKPC's subsidiary companies.

The Business Development Committee is chaired by a Council member and currently has seven members. It met three times during the year in review.

### Chairman

Mr Emil Yu Chen-on, BBS, JP

### Members

Mr Bryant Chan Wan-sing

Ms Clara Chan Yuen-shan, MH

Mr Steve Chuang Tzu-hsiung

Mr Paul Poon Wai-yin

Prof Tam Kar-yan, MH, JP

Mr Indiana Wong Man-chung

Mr Mohamed D. Butt, MH

As at 31 March 2021

## Internal Control and Risk Management

The Council considers it is highly important to maintain a high standard of corporate governance and enhance the organisation's transparency and accountability to the public. The external and internal audit systems are instrumental in this regard.

### External Audit

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

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

### Internal Audit and Risk Management

The Council's Compliance and Internal Audit Office ("CIA") is directed by the Audit Committee of HKPC, to assist the management team with the Council's risk management function.

CIA proactively advises operation teams to identify any area of risk in HKPC operations, and proposes appropriate internal control measures in line with the mandates for corporate governance. CIA also formulates and executes an overall audit policy and

也制定和執行生產力局的審計政策和策略，以保障其資產，確保符合有關法律、法規，提高營運效率及效益，務求令文件紀錄準確可靠。

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

在本年度，合規及內部審計辦公室審核了生產力局的運作，涉及生產力局的不同範疇。有關的年度審計工作計劃，已經過審計委員會審批。

### 內部監控

為確保內部監控制度持之有效，管理層在本年報期內執行了以下工作：

- 檢討內部監控制度的成效，並透過檢視內部審計報告的內容，向理事會報告審查結果和建議；
- 制定年度計劃和預算時，審視各部門的資源；
- 經常審視業務、外部環境和重大風險，作為制定年度計劃和預算的重要部份；及
- 連同審計委員會主席會見外聘核數師，並報告於審計委員會會議上所討論的各項監控弱點，以及財務報告的效益和符合規章的情況。

### 透明度

根據《香港生產力促進局條例》的規定，生產力局的年報連同財務報告及核數師報告，均須呈交立法會。為提高透明度，生產力局最高兩級行政人員的薪酬，詳列於獨立核數師報告及財務報告的第41頁第20點。

各理事會及委員會成員的出席紀錄詳列於第28頁。

理事會採用「兩層式」利益申報制度，各成員必須在上任時及之後，每年申報所擁有的獨資或合資的公司，或出任董事的公司。成員如意識到未來的議題中，有任何事項可能涉及利益衝突，必須在該議題正式商議前盡快向主席（或理事會）披露。

為進一步加強企業管治，生產力局已參照廉政公署《公共機構成員行為守則範本》制定理事會成員的行為守則，目的是確保成員在履行職務時明白及遵守生產力局的價值及行為準則，在履行職務時保障持份者的利益。

strategy for the Council to safeguard its assets, ensure compliance with relevant laws and regulations, promote operational efficiency and effectiveness, and ensure the accuracy and reliability of its records.

The Office reports directly to the Chairman of the Audit Committee. At every Audit Committee meeting, the Office reports to the Committee its findings on the auditing of control sufficiency and the compliance situation for different HKPC operations.

In the year under review, CIA reported the audit results of the operations spanning various aspects of HKPC. The annual audit job plan was reviewed and agreed by the Audit Committee in advance.

### Internal Control

To ensure an effective system of internal control is in place, HKPC management performed the following duties during the reporting period:

- Reviewed the effectiveness of the internal control system and reported to the Council through a review of the findings and recommendations, as set out in the reports of the internal audit;
- Reviewed the resources for all divisions during the annual Programme and Estimates exercise;
- Conducted frequent reviews of the business, external environment and major risks as part of the annual Programme and Estimates exercise; and
- Met with external auditors and the Audit Committee Chairman to report on any control weaknesses and the effectiveness of financial reporting and compliance, as discussed during the meeting of the Audit Committee.

### Transparency

In accordance with the requirements of the HKPC Ordinance, HKPC's Annual Report, with the financial statements and the auditor's report, is tabled at the Legislative Council each year. To enhance transparency, the annual emoluments of all senior executives in the top two tiers of HKPC management are disclosed under Note 20 to the financial statements on page 41 of the full audited financial statements.

The attendance of Members in Council and Committees is enlisted in detail on page 28.

The Council adopted a two-tier reporting system for declarations of interest by Council Members, who are required to disclose upon the first appointment and annually thereafter, any proprietorships, partnerships or directorships of companies. Members are also required, as soon as practicable after they have become aware of it, to disclose to the Chairman (or the Council) their interest in any matter under consideration by the Council prior to the discussion.

To further enhance governance, a Code of Conduct based on the Independent Commission Against Corruption's "Sample of Code of Conduct for Members of Public Bodies" applies to all Council Members. The objective of the Code is to communicate HKPC's values and standards of behaviour to which Members should adhere to in the discharge of their duties.

行為守則為成員提供一套基本準則，以供判斷行為是否恰當，並在遇到常見情況時（例如接受利益、款待及可預見的利益衝突等），作出適當決策。守則涵蓋防止賄賂、利益衝突、濫用職權、保密資料及欠債等五個主要範疇。

## 舉報

理事會推行了舉報政策，為公眾提供舉報渠道和指引。若有人懷疑生產力局或任何員工出現違規、行為失當或舞弊的情況，可通過書信或專用電郵地址（whistleblowing@hkpc.org）直接向審計委員會主席舉報，只有獲得審計委員會主席指定的授權者，才可查閱有關電子郵件或書信。

審計委員會主席會檢視有關投訴，並決定處理方法，例如提名合適的專員或成立特別委員會，獨立調查事件。

## 工作安全及保安管理

生產力局非常重視職業安全及機構保安，致力為員工及持份者提供安全健康的工作環境。

年內，生產力局繼續獲得ISO45001的認證。與此同時，為持續優化職業安全及健康系統，生產力局不斷建立及檢視各項安全措施以配合營運的最新發展。此外，生產力局因應2019冠狀病毒病疫情狀況，進一步加強各項衛生防疫措施，讓員工可安心工作。

## 內部溝通與關愛員工

生產力局致力成為一個學習型機構，培養人才，發揮員工的高績效潛力。

生產力局推展了兩項提升管理技能的培訓計劃，培養具潛力的員工成為未來的領導者，包括安排予主任級別的「種子」計劃及經理級別的「成長」計劃。這兩項培訓計劃由單元學習和小組項目組成，讓員工在諮詢服務、項目管理、財務管理、危機管理、領導力和溝通方面提升相關技能。培訓過程中，員工合作進行小組項目，並在導師的指導下應用技能。

生產力局致力栽培年青一代，年內舉辦夏季和冬季實習計劃，為本地及海外大專生締造職場實戰及學習機會，為畢業後的就業之路做好準備，同時冀助香港孕育新一代「InnoTalent」，為本港的科研行列注入新動力。

It also provides a framework for determining appropriate actions and making appropriate decisions for situations which Members have commonly encountered, such as advantages and entertainment offered, conflict of interest foreseen, etc. Specifically, the Code of Conduct covers five major categories: Prevention of Bribery, Conflict of Interest, Misuse of Official Position, Confidentiality of Information, and Indebtedness.

## Whistleblowing

The Council has a whistleblowing policy to provide the wider public with reporting channels and guidance on whistleblowing. Persons who have legitimate concerns regarding any irregularity, misconduct or malpractice by the Council or any staff member may raise the matter directly through mail or a dedicated email address (whistleblowing@hkpc.org) to the Audit Committee (AC) Chairman of the Council. Only persons who are designated by the AC Chairman will have access to such emails or correspondence.

The AC Chairman reviews each complaint and decides how it should be addressed. This may involve nominating an appropriate investigating officer or establishing a special committee to conduct an independent investigation into the matter.

## Safety and Security Governance

Safety and security remain the priorities of the Council. HKPC is committed to providing and preserving an inherently safe and healthy work environment for all staff and stakeholders.

In March 2021, HKPC was continuously awarded the ISO45001 certification. To persistently enhance the occupational safety and health (OSH) system, HKPC kept formulating and reviewing the safety measures to cope with the latest development in operations. In addition, HKPC further strengthened hygiene standards and anti-pandemic measures in light of the COVID-19 pandemic situation.

## Internal Communications and Staff Engagement

HKPC strives to become a learning organisation and cultivate employees to unleash their potential to seek high performance.

HKPC introduced two programmes to groom employees into future leaders by enhancing their management competencies: (1) The SEED programme for the officer grades, (2) The GROW programme for the managerial grades. These programmes were composed of modular learning and group projects to equip employees with skills in areas relating to consultancy services, project management, financial management, crisis management, leadership and communication. In the course of trainings, employees collaborated on group projects, applying the skills acquired under mentorship.

HKPC is committed to nurturing the young generation. Over the year, summer and winter internship programmes were organised to encourage local and overseas tertiary students to engage in technology research and development after graduation. These programmes not only provide hands-on experience and learning opportunities for students to equip themselves for a future career, but also groom the new generation of "InnoTalent" and give impetus to Hong Kong's innovation and technology industry.

我們亦舉辦「逆向導師計劃」，讓年輕員工與管理層進行配搭，由前者擔任「導師」，建立互惠的夥伴關係。透過相互溝通及接觸，年輕員工向管理層分享新資訊及創新意念，他們同時亦從管理層身上學習寶貴的企業管理和領導技巧，開拓視野，彼此在不同範疇上切磋砥礪。

生產力局致力倡導員工的投入度，以建立具創意、活力和積極進取的團隊，促進業務發展。我們舉辦了一系列以學習經驗為本的團隊建立活動，著力提升團隊間的合作精神，加強員工對生產力局的歸屬感。

生產力局銳意加強內部溝通，鼓勵員工多交流和合作。管理層於員工大會分享公司的策略性業務方向及政策。另舉行總裁與不同職級員工的圓桌會議，建立一個鼓勵互換意見的溝通平台，孕育創新意念並尋找進步空間。

The Reverse Mentoring programme was also organised with senior executives pairing with and mentored by younger employees to build a mutually beneficial partnership. Through this, mentors shared with senior executives the new trends and innovative ideas. In return, they learnt valuable organisational and leadership skills from their mentees and widened their horizons. The partnership helped grow each other on various fronts.

HKPC promotes a staff engagement culture and aims to build an innovative, energetic and highly motivated workforce for the sake of accelerating business development. We organised a range of team building programmes based on experiential learning to foster collaboration and strengthen employees' sense of belonging to HKPC.

HKPC vows to enhance internal communications, encouraging sharing and collaboration among employees. Town Hall meetings were organised to share with all staff the corporate strategic business direction and policy updates. Roundtables were organised between Executive Director and employees at different grades, building a platform for communicating views, inspiring innovation and pursuing improvement.

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

4/2020-3/2021		理事會 Council	職員事務 委員會 SC	業務發展 委員會 BDC	財務 委員會 FC	審計 委員會 AC
林宣武先生, GBS, JP	Mr Willy Lin Sun-mo, GBS, JP	3/3				
黃志光先生	Mr Patrick Wong Chi-kwong	3/3	3/3			3/3
查逸超教授, BBS, JP (至 31/12/2020)	Prof John Chai Yat-chiu, BBS, JP (till 31/12/2020)	2/2			2/2	
陳允誠先生 (由 1/1/2021)	Mr Bryant Chan Wan-sing (from 1/1/2021)	1/1		1/1	1/1	
陳婉珊女士, MH	Ms Clara CHAN Yuen-shan, MH	3/3		3/3		
周博軒先生 (至 31/12/2020)	Mr Felix Chow Bok-hin (till 31/12/2020)	2/2		2/2	2/2	
莊子雄先生	Mr Steve Chuang Tzu-hsiung	3/3		3/3		1/1
馮英偉先生, MH	Mr Wilson Fung Ying-wai, MH	3/3			3/3	
徐晉暉先生	Mr Marvin Hsu Tsun-fai	3/3			3/3	3/3
郭敏宜女士	Ms Mandy Kwok Man-yee	3/3	3/3			3/3
劉敏儀女士 (由 1/1/2021)	Ms Vivien Lau Man-yee (from 1/1/2021)	1/1	1/1		1/1	
潘偉賢先生	Mr Paul Poon Wai-yin	3/3		3/3		3/3
譚嘉因教授, MH, JP	Prof Tam Kar-yan, MH, JP	2/3		2/3		
陳祖恒先生	Mr Sunny Tan	3/3	3/3			
尤曾家麗女士, GBS, JP	Mrs Carrie Yau Tsang Ka-lai, GBS, JP	2/3	1/3			
楊嘉燕女士	Ms Karmen Yeung Ka-yin	3/3			3/3	3/3
于健安先生, BBS, JP	Mr Emil Yu Chen-on, BBS, JP	2/3		3/3		
李秀琼女士	Ms Amy Lee Sau-king	3/3	3/3			
梁頌恩女士, MH	Ms Juan Leung Chung-yan, MH	3/3	3/3			
李凱先生	Mr Li Hoi	3/3	3/3			
創新及科技局常任秘書長或其候補委員	Permanent Secretary for Innovation and Technology or his/her alternative members	3/3				
創新科技署署長或其候補委員	Commissioner for Innovation and Technology or his/her alternative members	3/3	3/3	3/3	3/3	3/3
工業貿易署署長或其候補委員	Director-General of Trade and Industry or his/her alternative members	3/3				
政府經濟顧問或其候補委員	Government Economist or his/her alternative members	3/3			3/3	
勞工處副處長或其候補委員	Deputy Commissioner for Labour or his/her alternative members	3/3	3/3			
香港生產力促進局總裁	Executive Director of HKPC		3/3	3/3	3/3	3/3

SC – Staffing Committee, BDC – Business Development Committee, FC – Finance Committee, AC – Audit Committee



# 組織架構 Organisation Structure



\* 辦公室向審計委員會主席直接匯報  
Functionally reports to Audit Committee Chairman

截至2021年3月31日  
As at 31 March 2021



**畢堅文先生, MH**  
**總裁**

畢堅文先生自2017年12月起領導生產力局，將其超過30年在跨國企業的行政領袖經驗、優秀的高級管理才能和成功個案帶到生產力局。畢先生對基建、工業和消費市場等領域知識深厚，高瞻遠矚，洞悉市場脈搏，往績彪炳。

畢先生曾負責管理多個由私營和公共企業合作的大規模轉型項目。他曾任職通用電氣 (GE) 逾20年，擔任多個業務部門的管理要職，包括GE運輸亞太區總裁兼首席執行官，專責策略制定和業務拓展。此前，他亦曾任GE照明亞洲區及安防亞太區總裁兼首席執行官。

畢先生畢業於美國明尼蘇達州的威諾納州立大學，獲工商管理學士學位。此外，他還持有凱洛格－香港科大行政人員工商管理碩士 (EMBA) 學位。

**張梓昌博士**  
**首席創新總監**

張梓昌博士擁有超過三十年管理研發及顧問服務的經驗。他現時在生產力局管理多個科技研發及顧問服務，涵蓋範疇廣泛，包括：智慧生活、汽車科技、5G應用、樂齡科技、綠色生活科技、測試、食品加工及中藥、未來人才技能培訓，以及中小企及初創企業支援服務。

張博士分別是環境保護署的新能源運輸基金督導委員會的成員、低碳綠色科研基金評審委員會的成員及香港環境卓越大獎的評審團。他亦是教育局推廣職業專才教育及資歷架構督導委員會的成員，以及創新科技署創新科技基金企業支援計劃的評審委員會成員。

張博士同時擔任香港電子科技商會榮譽顧問、香港無線科技商會及香港電子業商會的執行委員會委員；香港工業總會創新及科技發展委員會委員，以及香港總商會工業及科技委員會委員。

張博士在加入生產力局前居於澳洲，並在澳洲科學與工業研究組織 (CSIRO) 擔任高級研究職位。他畢業於澳洲蒙納殊大學，獲工程學學士一級榮譽學位和理學士學位，並在蒙納殊大學進行電腦成像研究並取得博士學位。張博士於1996年加入生產力局。

**Mr Mohamed D. Butt, MH**  
**Executive Director**

Mr Mohamed Butt has led HKPC since December 2017. He brought to the Council with more than 30 years of executive leadership experience, well-practised senior management skills and success cases from multinational environment, with deep industry and customer knowledge in infrastructure, industrial and consumer sectors, backed by his profound strategic mindset, rich business insights and remarkable winning track records.

Mr Butt previously spearheaded large transformational projects, in collaboration with private and public sectors. He worked for General Electric (GE) for over two decades, where he held various senior management positions including President & CEO of GE's Transportation Business in the Asia Pacific region, provided strategic leadership to have expanded the business footprints. Before such role, he also served as President & CEO of GE Lighting Asia and GE Security Asia respectively.

Mr Butt graduated from Winona State University, Minnesota, US, with a Bachelor of Science degree in Business Administration. He also received his Master in Business Administration from Kellogg School of Management and the Hong Kong University of Science and Technology.

**Dr Lawrence Cheung Chi-chong**  
**Chief Innovation Officer**

Dr Lawrence Cheung has over 30 years of experience in managing research and development and consultancy business portfolio. In HKPC, he currently manages a broad business functions on technology research and development as well as consultancy services in smart living, automotive, 5G applications, gerontechnology, green living technology, testing, food processing & Chinese medicine, FutureSkills training as well as SME and Startup support.

He is respectively a Member of Steering Committee of New Energy Transport Fund, Assessment Committee of Green Tech Fund, and Awards Committee on the Hong Kong Awards for Environmental Excellence, all in the Environmental Protection Department; a Member of Steering Committee on Promotion of Vocational and Professional Education and Training (VPET) and Qualifications Framework (QF) in the Education Bureau, and, a Member of the ITF Enterprise Support Scheme (ESS) Assessment Panel in the Innovation and Technology Commission.

He is also an Honorary Advisor of the Hong Kong Electronics and Technologies Association; an executive committee member of respectively the Hong Kong Wireless Technology Industry Association and the Hong Kong Electronic Industries Association; Member of Innovation & Technology Development Committee in Federation of Hong Kong Industries; and Member of Industry & Technology Committee in Hong Kong General Chamber of Commerce.

Prior to joining HKPC, Dr Cheung was living in Australia holding a senior research position in Commonwealth Scientific and Industrial Research Organisation (CSIRO) of Australia. He obtained Bachelor of Engineering with first class honours and Bachelor of Science degrees from Monash University in Australia. His doctorate degree on Computer Imaging research was also from Monash University. Dr Cheung joined HKPC in 1996.

### 黎少斌先生 首席數碼總監

黎少斌先生於2018年加入生產力局，帶領團隊開拓數碼轉型、智能製造和內地業務的發展，是工業4.0 (i4.0) 和企業4.0 (e4.0) 的應用技術專家；黎先生熟悉數碼市場趨勢，並擁有豐富的本地與海外業務拓展經驗，銳意透過生產力局的服務協助企業升級轉型。

黎先生加入生產力局前，任職跨國公司通用電氣公司超過20年，在其信息科技部完成管理培訓計劃，隨後任職內部審計和財務部門，並於大中華區、澳洲、日本、新加坡、瑞士、美國等領導不同業務部門，涵蓋航空、金融、醫療、塑料、電力、交通運輸等專業領域，他亦致力推動通用電氣公司不同區域以至全球業務的發展，範疇包括能源儲存、礦業、鐵路、再生能源、火力發電等。

黎先生持有香港大學電腦工程學學士學位和電腦科學研究碩士學位。

### 林芷君女士 首席資助計劃總監

林芷君女士於2013年加入生產力局，具有逾27年大型企業財務管理經驗。林女士專責監督生產力局為政府資助計劃提供的秘書處服務，負責領導、整合及交流的工作，並透過資助計劃協助企業升級轉型。她同時積極跟進企業和工業的需要，發展和加強相關業界的資助計劃。

林女士出任現職前，曾帶領生產力局財務及採購部，為該局業務部門及附屬公司提供有效的服務及解決方案，透過簡化程序及數碼化，達至完善的財務及採購運作。她亦擅長與政府部門協作。林女士在加入生產力局前，曾於飛利浦醫療保健任職15年，負責亞太地區業務。

林女士畢業於香港理工大學，擁有會計學士學位，並在英國曼徹斯特大學取得會計及金融碩士學位。此外，林女士為香港會計師公會的資深會員。

### Mr Edmond Lai Shiao-bun Chief Digital Officer

Mr Edmond Lai joined the HKPC in 2018 to lead the digital transformation, smart manufacturing and Mainland business of the HKPC. Mr Lai is an expert in Industry 4.0 (i4.0) and Enterprise 4.0 (e4.0) business transformation, as well as digital product development, with experience in local and overseas market development.

Prior to joining HKPC, Mr Lai worked in General Electric (GE) for more than 20 years. He successfully completed the management trainee programme in the information technology department of the multinational company, and then had also served in their internal audit and finance functions. He also spearheaded his expertise across other business units, such as aviation, capital, healthcare, plastics, power, transportation, etc., among various regions including Greater China, Australia, Japan, Singapore, Switzerland, the United States, etc. He also assumed regional and global responsibilities to drive the business growth for various industries, such as energy storage, mining, marine, rail, renewable energy, thermal power generation, etc.

Mr Lai held the Bachelor of Engineering (Computer Engineering) and Master of Philosophy (Computer Science) degrees from the University of Hong Kong.

### Ms Vivian Lin Chief Operating Officer, Funding Schemes

Ms Vivian Lin joined HKPC in 2013 and has over 27 years of experience in her profession of financial management in large corporations. Ms Lin is responsible for overseeing HKPC's secretariat service for Government funding schemes. She is tasked with leading, integrating, cross-fertilising and leveraging the funding schemes to upgrade and transform the industries as well as proactively pulsing enterprise and industry needs, developing and enhancing the schemes to serve industry-wide business.

Before her present position, Ms Lin has been leading the finance and procurement arm of HKPC to provide effective services and solutions to business divisions and subsidiaries to the Council, achieving operation excellence in finance and procurement through process simplification and digitalisation. She is also experienced in liaising and collaboration with government authorities. Prior to joining HKPC, Ms Lin worked in Philips Healthcare for 15 years with commercial exposure in Asia Pacific region.

Ms Lin graduated from the Hong Kong Polytechnic University with a Bachelor of Arts degree in Accounting and received a Master of Science degree in Accounting and Finance from University of Manchester, UMIST, UK. She is also a Fellow Member of the Hong Kong Institute of Certified Public Accountants (HKICPA).





## 主要績效指標

## Key Performance Indicators

新框架由 2020/21 年度起採用 New framework adopted from 2020/21

	2020-21 (Actual) (實際)	2020-21 (Target) (目標)
<b>服務提供</b> <b>Service Delivery</b>		
綜合服務項目數目 Number of integrated service projects accepted	600 * <sup>1</sup>	630
綜合學習課程學員人數 Number of people participated in fee-charging integrated learning courses	14,556	12,000
<b>財務 (港幣百萬元)</b> <b>Financial Result (HK\$M)</b>		
綜合服務項目收入 Income generated from integrated service projects	392.88	342.04
綜合學習課程收入 Income from fee-charging integrated learning course projects	25.16	24.13
<b>效益</b> <b>Effectiveness</b>		
生產力局研討會 / 工作坊 / 展覽 / 免費培訓課程及免費考察團參加者人數 Number of people participated in HKPC's seminars / workshops / conferences / exhibitions / non-fee-charging training courses and study missions	34,106	22,500
新研發項目數目 Number of new R&D projects	101 <sup>2</sup>	45
引用生產力局專利新項目數目 Number of new projects using HKPC's patents	42 <sup>3</sup>	11
客戶滿意指數 Customer satisfaction index	9.15	8.90
學員滿意指數 Learning participants satisfaction index	8.98	8.60

\* 主要績效指標未能達標原因 Reasons for KPIs not meeting targets:

年內，小型公司採取保守方式應對新冠疫情和經濟不確定性，導致需求放緩，影響項目數目。然而，較大型公司對數碼轉型服務的需求持續，平均項目規模有所增長。  
The shortfall in project number was due to slackened demand from smaller companies which adopted a conservative stance to navigate the COVID-19 pandemic and economic uncertainties during the year. However, the average project size had increased due to continuing demand from larger companies for digital transformation support.

<sup>1</sup> 其中 41 個及 60 個項目亦分別計算在「引用生產力局專利新項目數目」及「新研發項目數目」的主要績效指標內，因為它們符合這兩個主要績效指標的定義。

Of which 41 and 60 projects were also counted respectively under the KPIs of "Number of new projects using HKPC's patents" and "Number of new R&D projects" as they meet the definition of the KPIs.

<sup>2</sup> 其中 60 個及 15 個項目亦分別計算在「綜合服務項目數目」及「引用生產力局專利新項目數目」的主要績效指標內，因為它們符合這兩個主要績效指標的定義。

Of which 60 and 15 projects were also counted respectively under the KPIs of "Number of integrated service projects accepted" and "Number of new projects using HKPC's patents" as they meet the definition of the KPIs.

<sup>3</sup> 其中 41 個及 15 個項目亦分別計算在「綜合服務項目數目」及「新研發項目數目」的主要績效指標內，因為它們符合這兩個主要績效指標的定義。

Of which 41 and 15 projects were also counted respectively under the KPIs of "Number of integrated service projects accepted" and "Number of new R&D projects" as they meet the definition of the KPIs.

## 過去三年的主要績效指標作參考之用

### Key Performance Indicators (KPIs) in the past 3 years for reference

這些指標已被由2021年4月起生效的新框架下的指標取代。

They have been replaced by indicators under the new KPI framework which has come into effect from 1 April 2021.

	2019-20	2018-19	2017-18
<b>服務提供</b> <b>Service Delivery</b>			
顧問項目數目 Number of consultancy projects	639	889	699
培訓課程學員人數 Number of training course participants	6,065	6,079	6,196
展覽 / 考察團 / 會議參加者人數 Number of people attended exhibitions / study missions / conferences	5,790	4,039	4,425
<b>財務 (港幣百萬元)</b> <b>Financial Result (HK\$M)</b>			
顧問項目收入 Income from consultancy projects	328.0	340.9	362.6
培訓課程收入 Income from training courses	10.1	7.6	8.0
展覽 / 考察團 / 會議收入 Income from exhibitions / study missions / conferences	6.6	6.2	8.1
製造支援項目收入 Income from manufacturing support projects	27.5	30.0	26.7
<b>效益</b> <b>Effectiveness</b>			
生產力局活動 / 交流活動 / 免費研討會參加者人數 Number of people attended events / networking activities for industry associations / free seminars	19,945	28,396	24,187
客戶滿意指數 Customer satisfaction index	9.0	9.1	9.0
培訓學員滿意指數 Training participants satisfaction index	8.6	8.6	8.4



## 生產力局對香港社會經濟貢獻

## Socio-Economic Impacts Generated by HKPC on Hong Kong

2021年，生產力局委託第三方顧問公司羅兵咸永道諮詢服務有限公司撰寫獨立報告，闡述生產力局對香港經濟及社會各方面的貢獻、角色和職能，以助籌劃未來發展路向。

To plan the way forward, a report on HKPC's contributions, roles and functions to Hong Kong's economy and society was published by PricewaterhouseCoopers Advisory Services Limited, a third-party consultant, in 2021 as commissioned by HKPC.

### 生產力局服務帶來的廣泛經濟和社會效益

### Wider economic and social impacts from HKPC services



#### 推動再工業化 Drive Reindustrialisation

助香港企業實踐再工業化，推廣「香港製造」品牌  
Facilitating Hong Kong companies to **undertake reindustrialisation** and **promote the “Made in Hong Kong” brand**



#### 實踐數碼轉型 Enable Digital Transformation

幫助中小企尋找合適且價格合理的數碼轉型方案，以提高生產力和營運效率  
Helping SMEs explore and seek **suitable yet affordable technologies or solutions** to improve productivity and operational efficiency



#### 擔任基金秘書處 Act as Fund Secretariats

擔任多項政府資助計劃的秘書處，為申請者提供專業建議揀選合適資助，有效善用公共資源  
**Managing various government funds** in the capacity of secretariats with professional advice, allowing applicants to select appropriate funds and achieving **better utilisation of public resources**



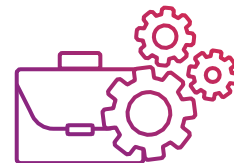
#### 執行「BUD 專項基金」 Implement BUD Fund

讓本地企業受惠，拓展其在中國內地及/或與香港簽署自由貿易協定地區的業務  
**Benefitting local enterprises** to develop business in Mainland China and/or markets with which Hong Kong has signed Free Trade Agreements (FTA)



#### 提供市場資訊 Resolve Information Asymmetry

提供政府資助計劃資訊和東盟製造業發展攻略等，助中小企擴展業務  
Providing **useful market information** to SMEs, such as government funding schemes and manufacturing guidelines of ASEAN countries for **business expansion**

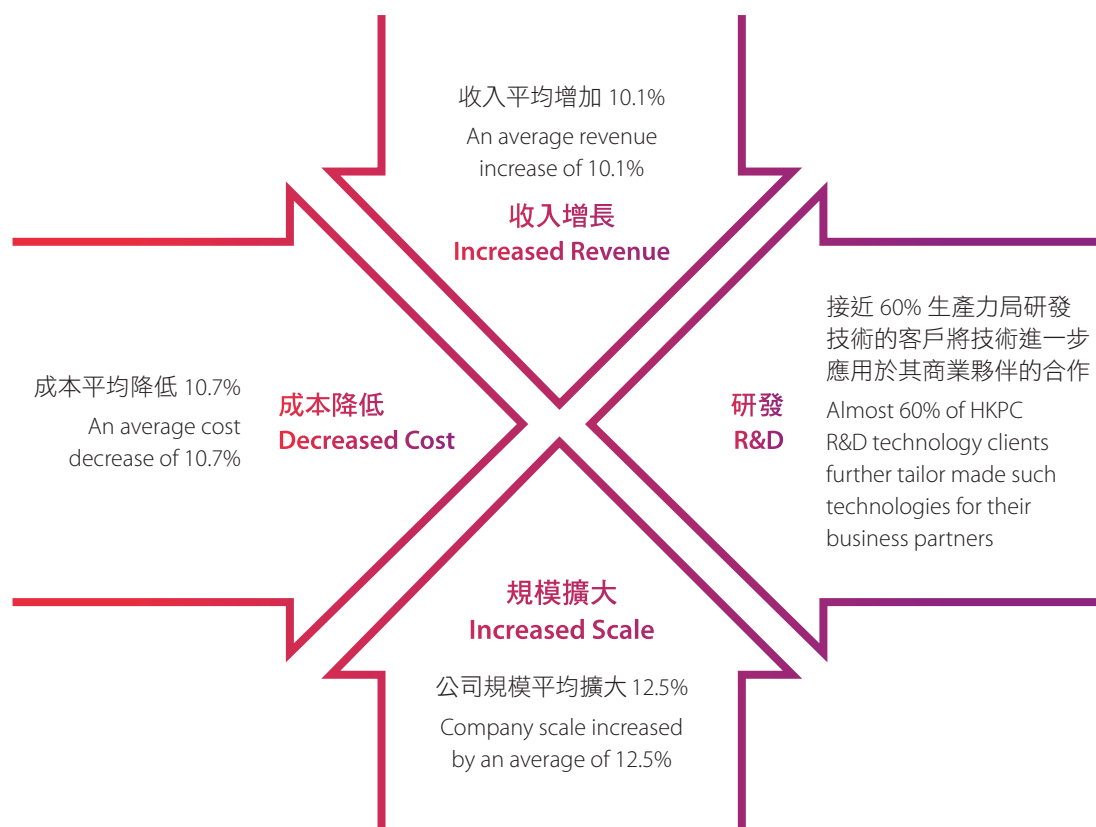


#### 培養新一代工業家 Spark New Industrial Market

舉辦研討會和考察團，激發年輕人對工業領域的興趣，解決技術人才青黃不接的問題  
Organising seminars and field trips to spark young generation's interest in industrial sectors **to resolve succession gap among technical personnel**

接近 80% 受訪生產力局客戶表示生產力局服務為其在大灣區、中國內地及東盟國家的業務帶來正面影響

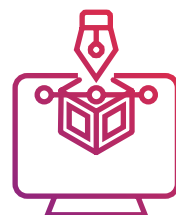
Almost 80% of the HKPC clients consulted stated that HKPC's services have generated positive impacts on their businesses across GBA, Mainland China and ASEAN countries



### 其他無形影響 Other intangible impacts

生產力局的研發技術讓企業能夠改善生產和營運流程，提升效率和生產力

HKPC's R&D technologies allowed companies to modify their manufacturing and operating process, resulting in increased efficiency and capacity

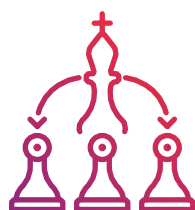


生產力局提供其他服務如設備測試和技術支援，協助企業生產更高質素及更可靠的产品

HKPC provided other services such as device testing and technical support, which helped businesses produce products with better quality and reliability

生產力局協助企業成功申請配合其業務模式及方向的資助

Through HKPC's assistance, companies successfully applied for funding that matched with their business model and directions



生產力局舉辦的工作坊和研討會，為僱員裝備知識與技能，加強企業能力

HKPC's workshops and seminars enhanced knowledge and skills of employees, strengthening companies' capacities

資料來源 Source :

PricewaterhouseCoopers Advisory Services Limited (PwC, June 2021) Report on Review of HKPC's Future Business Direction, Mode of Operation and Subvention Mode



## 附屬公司 Subsidiaries

### 生產力(控股)有限公司及珠三角的獨資企業

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

為了達成上述目標，生產力(控股)有限公司於2004年在珠三角成立了生產力(東莞)諮詢有限公司及生產力(深圳)諮詢有限公司等兩家獨資企業。

#### 生產力(控股)有限公司

##### 董事局

林宣武(董事局主席)、畢堅文、潘婷婷、陳祖恒、黃志光、于健安

#### 生產力(東莞)諮詢有限公司

##### 董事局

黎少斌(董事局主席)、畢堅文、張梓昌、葛明、賀俊強、林芷君

#### 生產力(深圳)諮詢有限公司

##### 董事局

黎少斌(董事局主席)、畢堅文、張梓昌、葛明、賀俊強、林芷君

### 生產力科技(控股)有限公司

生產力科技(控股)有限公司在2004年9月1日成立，以協助生產力局將具有市場潛力的專利、技術及項目成果轉化為商品，及可作為向工商企業提供顧問支援服務的合同簽約方。該公司致力發展新一代以科技為本的技術，為研發成果提供直接有效的商品化渠道，令科研成果化為產品。

年間，生產力科技(控股)有限公司與兩家香港公司簽署技術授權協議，將生產力局研發及在創新及科技基金支援下曾在公營機構進行試用的「kNOw Touch無觸按鈕」方案商品化。方案目前於香港、內地、一帶一路國家及亞太區推廣，以對抗2019冠狀病毒病疫情。

本年度，共舉辦了7次線上推廣活動，向行業介紹生產力局30項可供商品化的研發成果。這些活動吸引了近400人參與，並在活動之後繼續與有意合作的企業聯繫，將技術方案引進相關行業，使更多行業受惠於生產力局的研發項目。

##### 董事局

林宣武(董事局主席)、畢堅文、潘偉賢、潘婷婷、黃志光

截至2021年3月31日

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

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

This objective is achieved through two Wholly Foreign Owned Enterprises (WFOEs) in the PRD – Productivity (Dongguan) Consulting Co. Ltd., and Productivity (Shenzhen) Consulting Co. Ltd. incorporated in 2004.

#### Productivity (Holdings) Limited

##### Board of Directors

Mr Willy Lin (Chairman of the Board), Mr Mohamed D. Butt, Ms Rebecca Pun, Mr Sunny Tan, Mr Patrick Wong and Mr Emil Yu.

#### Productivity (Dongguan) Consulting Co. Ltd.

##### Board of Directors

Mr Edmond Lai (Chairman of the Board), Mr Mohamed D. Butt, Dr Lawrence Cheung, Dr Ming Ge, Mr Terrence He and Ms Vivian Lin.

#### Productivity (Shenzhen) Consulting Co. Ltd.

##### Board of Directors

Mr Edmond Lai (Chairman of the Board), Mr Mohamed D. Butt, Dr Lawrence Cheung, Dr Ming Ge, Mr Terrence He and Ms Vivian Lin.

### HKPC Technology (Holdings) Co. Ltd.

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

During the year, HKPCT entered into technology licensing agreements with two Hong Kong companies to commercialise the "kNOw Touch – Contactless Elevator Control Panel" developed by HKPC with trials conducted in the public sectors supported by the Innovation and Technology Fund. Currently, the solution is being promoted in Hong Kong, Mainland China, One Belt One Road Countries and the rest of the Asia-Pacific region to help combat COVID-19.

Seven marketing events were held during the year to promote 30 technologies developed by HKPC, that are ready for commercialisation with industry. The events drew nearly 400 participants. Indications of interest were followed up to transfer the technology solutions to industry, so that more sectors could benefit from HKPC's development effort.

##### Board of Directors

Mr Willy Lin (Chairman of the Board), Mr Mohamed D. Butt, Mr Paul Poon, Ms Rebecca Pun and Mr Patrick Wong.

As at 31 March 2021



## 財務報告 Financial Review

香港生產力促進局及其附屬公司截至 2021 年 3 月 31 日止的全年綜合賬目由外聘核數師「香港立信德豪會計師事務所有限公司」審計，並獲發無保留審計意見書。綜合財務狀況表、綜合收支賬目及綜合全面收益表載於後頁。

The consolidated financial statements for the year ended 31 March 2021 of Hong Kong Productivity Council and its subsidiaries have been audited by BDO Limited, which have issued a report with an unmodified audit opinion. Extracts of the Consolidated Statement of Financial Position, Consolidated Income and Expenditure Account and Consolidated Statement of Comprehensive Income are set out in the following pages.

## 綜合財務狀況表

### Consolidated Statement of Financial Position

2021年3月31日  
31 March 2021

		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>非流動資產</b>	<b>Non-current assets</b>		
物業、廠房和設備	Property, plant and equipment	197,986	208,343
無形資產	Intangible assets	8,395	7,891
使用權資產	Right-of-use assets	1,374	1,871
		<b>207,755</b>	218,105
<b>流動資產</b>	<b>Current assets</b>		
應收賬款及其他流動資產	Accounts receivable and other current assets	262,760	196,083
可退回稅項	Tax refundable	2	2
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	1,090,658	607,150
		<b>1,353,420</b>	803,235
<b>流動負債</b>	<b>Current liabilities</b>		
應付賬款及其他流動負債	Accounts payable and other current liabilities	1,017,246	537,536
租賃負債	Lease liabilities	519	483
應付稅項	Tax payable	214	122
		<b>1,017,979</b>	538,141
<b>流動資產淨值</b>	<b>Net current assets</b>	<b>335,441</b>	265,094
<b>總資產減流動負債</b>	<b>Total assets less current liabilities</b>	<b>543,196</b>	483,199
<b>非流動負債</b>	<b>Non-current liabilities</b>		
租賃負債	Lease liabilities	926	1,436
<b>淨資產</b>	<b>Net assets</b>	<b>542,270</b>	481,763
<b>總資金</b>	<b>Total funds</b>		
生產力局應佔資本資助金及儲備	Capital subvention fund and reserves attributable to the Council	540,557	480,064
非控股股東權益	Non-controlling interests	1,713	1,699
<b>總資金</b>	<b>Total funds</b>	<b>542,270</b>	481,763

## 綜合收支賬目

### Consolidated Income and Expenditure Account

截至 2021 年 3 月 31 日止年度  
Year ended 31 March 2021

		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>收入</b>	<b>Income</b>		
經常性活動的政府資助	Government subvention for recurrent activities	<b>233,460</b>	237,362
服務收入	Service income	<b>565,968</b>	470,359
其他收入	Other income	<b>25,938</b>	13,881
		<b>825,366</b>	721,602
<b>支出</b>	<b>Expenditure</b>		
職員薪俸	Staff emoluments	<b>(395,591)</b>	(371,420)
其他支出	Other expenses	<b>(370,705)</b>	(304,948)
<b>除稅前盈餘</b>	<b>Surplus before tax</b>	<b>59,070</b>	45,234
所得稅	Income tax expense	<b>(148)</b>	(147)
		<b>58,922</b>	45,087
從資本資助金轉入	Transfer from capital subvention fund	<b>6,586</b>	8,375
<b>年內盈餘</b>	<b>Surplus for the year</b>	<b>65,508</b>	53,462
<b>歸屬於：</b>	<b>Attributable to:</b>		
生產力局	The Council	<b>65,645</b>	53,676
非控股股東權益	Non-controlling interests	<b>(137)</b>	(214)
		<b>65,508</b>	53,462



## 綜合全面收益表

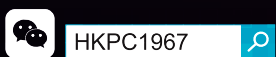
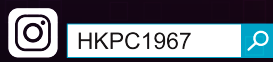
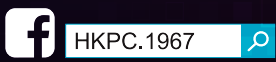
### Consolidated Statement of Comprehensive Income

截至 2021 年 3 月 31 日止年度  
Year ended 31 March 2021

		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>年內盈餘</b>	<b>Surplus for the year</b>	<b>65,508</b>	53,462
<b>其他全面收益 / (虧損)</b>	<b>Other comprehensive income/ (loss)</b>		
可能於其後重新歸類至收支賬目的其他全面收益 / (虧損)：	Other comprehensive income/(loss) that may be reclassified to income and expenditure account in subsequent periods:		
換算中華人民共和國業務賬目的匯兌差異	Exchange differences on translation of financial statements of operations in the People's Republic of China	<b>1,585</b>	(1,095)
<b>年內其他全面收益 / (虧損) (稅後)</b>	<b>Other comprehensive income/(loss) for the year, net of tax</b>	<b>1,585</b>	(1,095)
<b>年內全面收益額</b>	<b>Total comprehensive income for the year</b>	<b>67,093</b>	52,367
<b>歸屬於：</b>	<b>Attributable to:</b>		
生產力局	The Council	<b>67,079</b>	52,703
非控股股東權益	Non-controlling interests	<b>14</b>	(336)
		<b>67,093</b>	52,367



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# 獨立核數師報告

## Independent Auditor's Report

### 致香港生產力促進局各成員

(根據《香港生產力促進局條例》在香港註冊成立)

### 意見

本核數師(以下簡稱「我們」)已審計列載於第5至52頁香港生產力促進局(以下簡稱「生產力局」)及其附屬公司(「貴集團」)的財務報表,此財務報表包括於2021年3月31日的綜合及生產力局財務狀況表與截至該日止年度的綜合及生產力局收支賬目、綜合全面收益表、綜合資金變動表和綜合現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映貴集團及生產力局於2021年3月31日的綜合財務狀況,以及貴集團及生產力局截至該日止年度的財務表現及貴集團的綜合現金流量,並遵照《香港生產力促進局條例》妥為擬備。

### 意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分進一步闡述。我們相信,我們所獲取的審計憑證能充足及適當地為我們的審計意見提供基礎。

### 獨立性

根據香港會計師公會發布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴集團,並已履行守則中的其他專業道德責任。

### 生產力局管理層就財務報表須承擔的責任

生產力局管理層須根據香港會計師公會頒布的《香港財務報告準則》和《香港生產力促進局條例》擬備真實而中肯的財務報表,並落實其認為擬備財務報表所必要的內部控制,以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時,生產力局管理層負責評估貴集團的持續經營的能力,並在適用情況下披露與持續經營有關的事項,以及使用持續經營為會計基礎,除非生產力局管理層有意將貴集團清盤或停止經營,或者別無其他實際的替代方案。

審計委員會協助生產力局管理層履行職責,監督貴集團的財務報告過程。

### TO THE MEMBERS OF HONG KONG PRODUCTIVITY COUNCIL

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

### OPINION

We have audited the financial statements of Hong Kong Productivity Council (the "Council") and its subsidiaries (the "Group") set out on pages 5 to 52, which comprise the consolidated and the Council's statement of financial position as at 31 March 2021, and the consolidated and the Council's income and expenditure account, the consolidated statement of changes in funds and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Group and the Council as at 31 March 2021, and of the Group and the Council's financial performance and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Productivity Council Ordinance.

### BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### INDEPENDENCE

We are independent of the Group in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code.

### RESPONSIBILITIES OF MANAGEMENT OF THE COUNCIL FOR THE FINANCIAL STATEMENTS

Management of the Council are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Hong Kong Productivity Council Ordinance, and for such internal control as management of the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management of the Council are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management of the Council either intend to liquidate the Group or to cease operations or have no realistic alternative but to do so.

The Audit Committee assists the Council members in overseeing the Group's financial reporting process.

## 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述獲取合理保證，並出具包括我們意見的核數師報告。我們遵照《香港生產力促進局條例》第18條僅對全體成員作出報告，除此以外，本報告並無其他目的。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴集團內部控制的有效性發表意見。
- 評價生產力局管理層所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對生產力局管理層採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴集團的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴集團不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。
- 就貴集團內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對財務報表發表意見。我們負責貴集團審計的方向、監督和執行。我們為審計意見承擔全部責任。

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Our report is made solely to you, as a body, in accordance with section 18 of the Hong Kong Productivity Council Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management of the Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

## 獨立核數師報告 Independent Auditor's Report

除其他事項外，我們與審計委員會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

香港立信德豪會計師事務所  
執業會計師

譚國耀  
執業證書號碼：P02575

香港，2021年7月28日

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Limited  
Certified Public Accountants

Tam Kwok Yiu  
Practicing Certificate No. P02575

Hong Kong, 28 July 2021

# 綜合財務狀況表

## Consolidated Statement of Financial Position



2021年3月31日 31 March 2021

		附註 Note	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>非流動資產</b>	<b>Non current assets</b>			
物業、廠房和設備	Property, plant and equipment	6	<b>197,986</b>	208,343
無形資產	Intangible assets	7	<b>8,395</b>	7,891
使用權資產	Right-of-use assets	13	<b>1,374</b>	1,871
			<b>207,755</b>	218,105
<b>流動資產</b>	<b>Current assets</b>			
應收賬款及其他流動資產	Accounts receivable and other current assets	9	<b>262,760</b>	196,083
可退回稅項	Tax refundable	23(c)	<b>2</b>	2
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	10	<b>1,090,658</b>	607,150
			<b>1,353,420</b>	803,235
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及其他流動負債	Accounts payable and other current liabilities	11	<b>1,017,246</b>	537,536
租賃負債	Lease liabilities	14	<b>519</b>	483
應付稅項	Tax payable	23(c)	<b>214</b>	122
			<b>1,017,979</b>	538,141
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>335,441</b>	265,094
<b>總資產減流動負債</b>	<b>Total assets less current liabilities</b>		<b>543,196</b>	483,199
<b>非流動負債</b>	<b>Non-current liabilities</b>			
租賃負債	Lease liabilities	14	<b>926</b>	1,436
<b>淨資產</b>	<b>Net assets</b>		<b>542,270</b>	481,763
<b>總資金</b>	<b>Total funds</b>			
生產力局應佔資本資助金及儲備	Capital subvention fund and reserves attributable to the Council		<b>540,557</b>	480,064
非控股股東權益	Non-controlling interests	15(d)	<b>1,713</b>	1,699
總資金	Total funds	15	<b>542,270</b>	481,763

生產力局於2021年7月28日核准並許可發出。

Approved and authorised for issue by the Council on 28 July 2021.

林宣武  
Lin Sun Mo, Willy

主席  
Chairman

黃志光  
Patrick Wong Chi Kwong

副主席  
Deputy Chairman

第12至第52頁的附註屬本財務報表的一部分。

The notes on pages 12 to 52 form an integral part of these financial statements.





# 財務狀況表

## Statement of Financial Position

2021年3月31日 31 March 2021

		附註 Note	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、廠房和設備	Property, plant and equipment	6	<b>197,374</b>	207,623
無形資產	Intangible assets	7	<b>8,362</b>	7,847
使用權資產	Right-of-use assets	13	<b>1,270</b>	1,694
於附屬公司的投資	Investments in subsidiaries	8	<b>18,722</b>	18,722
			<b>225,728</b>	235,886
<b>流動資產</b>	<b>Current assets</b>			
應收賬款及其他流動資產	Accounts receivable and other current assets	9	<b>260,411</b>	195,098
應收附屬公司款項	Amounts due from subsidiaries	12	<b>810</b>	1,169
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	10	<b>1,068,119</b>	589,056
			<b>1,329,340</b>	785,323
<b>流動負債</b>	<b>Current liabilities</b>			
應付賬款及其他流動負債	Accounts payable and other current liabilities	11	<b>1,014,018</b>	536,572
租賃負債	Amounts due to subsidiaries	12	<b>11,926</b>	11,841
應付附屬公司款項	Lease liabilities	14	<b>423</b>	402
			<b>1,026,367</b>	548,815
<b>流動資產淨值</b>	<b>Net current assets</b>		<b>302,973</b>	236,508
<b>總資產減流動負債</b>	<b>Total assets less current liabilities</b>		<b>528,701</b>	472,394
<b>非流動負債</b>	<b>Non-current liabilities</b>			
租賃負債	Lease liabilities	14	<b>909</b>	1,332
<b>淨資產</b>	<b>Net assets</b>		<b>527,792</b>	471,062
<b>總資金</b>	<b>Total funds</b>	15	<b>527,792</b>	471,062

生產力局於2021年7月28日核准並許可發出。

Approved and authorised for issue by the Council on 28 July 2021.

**林宣武**  
**Lin Sun Mo, Willy**

主席  
Chairman

**黃志光**  
**Patrick Wong Chi Kwong**

副主席  
Deputy Chairman

第12至第52頁的附註屬本財務報表的一部分。

The notes on pages 12 to 52 form an integral part of these financial statements.

# 綜合資金變動表

## Consolidated Statement of Changes in Funds



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

歸屬於生產力局

Attributable to the Council

		歸屬於生產力局			非控股 股東權益	資金總額	
		資本 資助金	收入	換算儲備			總額
		Capital subvention fund	資助儲備 Revenue reserve	Exchange reserve	Total	Non- controlling interests	Total funds
		港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000	港幣千元 HK\$'000
於 2019 年 4 月 1 日的結餘	At 1 April 2019	120,571	313,392	1,773	435,736	2,035	437,771
年內盈餘	Surplus for the year	-	53,676	-	53,676	(214)	53,462
年內其他全面虧損：	Other comprehensive loss for the year:						
換算中國業務賬目的匯兌差異	Exchange difference on translation of financial statements of operations in the PRC	-	-	(973)	(973)	(122)	(1,095)
年內全面收益總額	Total comprehensive income for the year	-	53,676	(973)	52,703	(336)	52,367
資本資助金變動（附註 15(a)）	Movement in capital subvention fund (note 15(a))	(8,375)	-	-	(8,375)	-	(8,375)
於 2020 年 3 月 31 日的結餘	At 31 March 2020	112,196	367,068	800	480,064	1,699	481,763
於 2020 年 4 月 1 日的結餘	At 1 April 2020	<b>112,196</b>	<b>367,068</b>	<b>800</b>	<b>480,064</b>	<b>1,699</b>	<b>481,763</b>
年內盈餘	Surplus for the year	-	65,645	-	65,645	(137)	65,508
年內其他全面收益：	Other comprehensive income for the year:						
換算中國業務賬目的匯兌差異	Exchange difference on translation of financial statements of operations in the PRC	-	-	1,434	1,434	151	1,585
年內全面收益總額	Total comprehensive income for the year	-	65,645	1,434	67,079	14	67,093
資本資助金變動（附註 15(a)）	Movement in capital subvention fund (note 15(a))	(6,586)	-	-	(6,586)	-	(6,586)
於 2021 年 3 月 31 日的結餘	At 31 March 2021	<b>105,610</b>	<b>432,713</b>	<b>2,234</b>	<b>540,557</b>	<b>1,713</b>	<b>542,270</b>



# 綜合收支賬目

## Consolidated Income and Expenditure Account

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

		附註 Note	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>收入</b>	<b>Income</b>			
經常性活動的政府資助	Government subvention for recurrent activities	16	<b>233,460</b>	237,362
服務收入	Service income	17	<b>565,968</b>	470,359
其他收入	Other income	18	<b>25,938</b>	13,881
			<b>825,366</b>	721,602
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	19	<b>(395,591)</b>	(371,420)
其他支出	Other expenses	22	<b>(370,705)</b>	(304,948)
<b>除稅前盈餘</b>	<b>Surplus before tax</b>		<b>59,070</b>	45,234
所得稅	Income tax expense	23(a)	<b>(148)</b>	(147)
			<b>58,922</b>	45,087
從資本資助金轉入	Transfer from capital subvention fund	15(a)	<b>6,586</b>	8,375
<b>年內盈餘</b>	<b>Surplus for the year</b>		<b>65,508</b>	53,462
<b>歸屬於：</b>	<b>Attributable to:</b>			
生產力局	The Council	15(b)	<b>65,645</b>	53,676
非控股股東權益	Non-controlling interests	15(d)	<b>(137)</b>	(214)
			<b>65,508</b>	53,462

# 綜合全面收益表

## Consolidated Statement of Comprehensive Income



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>年內盈餘</b>	<b>Surplus for the year</b>	<b>65,508</b>	53,462
<b>其他全面收益 / (虧損)</b>	<b>Other comprehensive income/(loss)</b>		
可能於其後重新歸類至收支賬目的 其他全面收益 / (虧損)：	Other comprehensive income/(loss) that may be reclassified to income and expenditure account in subsequent periods:		
換算中華人民共和國業務賬目的匯 兌差異	Exchange differences on translation of financial statements of operations in the People's Republic of China	<b>1,585</b>	(1,095)
<b>年內其他全面收益 / (虧損) (稅後)</b>	<b>Other comprehensive income/(loss) for the year, net of tax</b>	<b>1,585</b>	(1,095)
<b>年內全面收益額</b>	<b>Total comprehensive income for the year</b>	<b>67,093</b>	52,367
<b>歸屬於：</b>	<b>Attributable to:</b>		
生產力局	The Council	<b>67,079</b>	52,703
非控股股東權益	Non-controlling interests	<b>14</b>	(336)
		<b>67,093</b>	52,367



# 收支賬目

## Statement of Comprehensive Income

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

		附註 Note	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>收入</b>	<b>Income</b>			
經常性活動的政府資助	Government subvention for recurrent activities	16	<b>233,460</b>	237,362
服務收入	Service income	17	<b>543,528</b>	465,995
其他收入	Other income	18	<b>25,565</b>	12,635
			<b>802,553</b>	715,992
<b>支出</b>	<b>Expenditure</b>			
職員薪俸	Staff emoluments	19	<b>(387,249)</b>	(362,236)
其他支出	Other expenses	22	<b>(358,574)</b>	(310,262)
從資本資助金轉入	Transfer from capital subvention fund	15(a)	<b>6,586</b>	8,375
<b>年內盈餘及全面收益</b>	<b>Surplus and total comprehensive income for the year</b>	15(b)	<b>63,316</b>	51,869

# 綜合現金流量表

## Consolidated Statement of Cash Flows



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

	附註 Note	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>經營活動產生的現金流量</b>			
除稅前盈餘		<b>59,070</b>	45,234
調整項：			
註銷一間聯營公司之收益	18	-	(13)
利息收入	18	<b>(1,878)</b>	(3,154)
租賃負債之利息	22	<b>69</b>	91
物業、廠房和設備的出售虧損	22	<b>596</b>	273
折舊	22	<b>43,758</b>	48,742
攤銷	22	<b>4,948</b>	4,356
信貸虧損撥備	9(c)	<b>122</b>	158
<b>營運資金變動前之經營盈餘</b>		<b>106,685</b>	95,687
應收賬款及其他流動資產增加		<b>(66,712)</b>	(37,309)
受限現金增加		<b>(452,668)</b>	(216,969)
應付賬款及其他流動資產負債增加		<b>479,499</b>	181,001
經營產生的現金		<b>66,804</b>	22,410
已付中國企業所得稅	23(c)	<b>(56)</b>	(33)
<b>經營活動產生的現金流量淨額</b>		<b>66,748</b>	22,377
<b>投資活動產生的現金流量</b>			
已收利息		<b>1,878</b>	3,154
新增三個月以上定期存款		<b>(399,913)</b>	(394,729)
三個月以上定期存款到期所得款項		<b>363,308</b>	386,843
出售物業、廠房和設備所得款項		<b>9</b>	40
註銷一間聯營公司所得款項		-	387
購買物業、廠房和設備		<b>(33,337)</b>	(36,899)
購買無形資產		<b>(5,551)</b>	(5,806)
<b>投資活動使用的現金流量淨額</b>		<b>(73,606)</b>	(47,010)
<b>融資活動現金流量</b>			
償還租賃負債	14	<b>(555)</b>	(534)
<b>融資活動使用的現金流量淨額</b>		<b>(555)</b>	(534)
現金及現金等價物減少淨額		<b>(7,413)</b>	(25,167)
現金及現金等價物期初餘額		<b>72,430</b>	98,249
匯率變動的影響		<b>1,078</b>	(652)
<b>現金及現金等價物期末餘額</b>	10	<b>66,095</b>	72,430

# 財務報表附註

## Notes to the Financial Statements

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

### 1. 生產力局和集團資訊

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

生產力局及其附屬公司（統稱「集團」）的主要業務是促進提高生產力、鼓勵更有效地利用資源，並通過開發或傳播活動、方法或技術，提出旨在提高本港工商業生產力的措施。

#### 附屬公司資訊

生產力局附屬公司的詳情如下：

名稱 Name	註冊成立及 營運地點 Place of incorporation and operation	已發行及 繳足資本 Particulars of issued and paid up capital	集團實際 權益 Group's effective interest	由生產 力局持有 Held by the Council	由附屬 公司持有 Held by subsidiaries	主要業務 Principal activities
生產力科技 （控股）有限公司 HKPC Technology (Holdings) Company Limited	香港 Hong Kong	港幣 10,000 元 HK\$10,000	100%	100%	–	香港生產力促進局專 利項目成果商品化 Commercialisation of patents project deliverables of HKPC
生產力 （控股）有限公司 Productivity (Holdings) Limited	香港 Hong Kong	港幣 20,000,000 元 HK\$20,000,000	100%	100%	–	投資控股 Investment holding
生產力（東莞） 諮詢有限公司 Productivity (Dongguan) Consulting Co. Ltd.	中國 PRC	港幣 5,000,000 元 HK\$5,000,000	100%	–	100%	顧問及培訓服務 Consultancy and training services
生產力（深圳） 諮詢有限公司 Productivity (Shenzhen) Consulting Co. Ltd.	中國 PRC	港幣 1,610,000 元 HK\$1,610,000	100%	–	100%	顧問及培訓服務 Consultancy and training services
深圳深港生產力 基地有限公司 Shenzhen SZ-HK Productivity Foundation Co. Ltd.	中國 PRC	人民幣 1,540,000 元 RMB1,540,000	64.94%	–	64.94%	顧問及培訓服務 Consultancy and training services
深圳深港生產力 基地培訓中心 Shenzhen SZ-HK Productivity Foundation Training Institute	中國 PRC	人民幣 50,000 元 RMB50,000	64.94%	–	100%	培訓服務 Training services

### 1. COUNCIL AND GROUP INFORMATION

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

The principal activities of the Council and its subsidiaries (together referred to as the "Group") are to promote increased productivity, encourage the more efficient utilisation of resources, and to advise measures designed to increase productivity via development or dissemination of programmes, methods or techniques for the business sectors in Hong Kong.

#### Information about subsidiaries

Particulars of the Council's subsidiaries are as follows:

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 1. 生產力局和集團資訊 (續)

### 與香港工業人工智能及機械人研發中心 ( “FLAIR” ) 的相關協議

FLAIR 是一家擔保有限公司，而生產力局則為 FLAIR 的唯一成員。FLAIR 致力於開發創新及具有影響力的人工智能與機械人解決方案，促進香港企業發展智能製造。

儘管生產力局是 FLAIR 的唯一成員，但根據與政府簽訂的協議條款，生產力局不會享有可變回報的權益，並不能透過其對 FLAIR 的權利及權力影響此等回報。因此生產力局並未合併 FLAIR 的報表。

### 香港生產力促進局深圳創新及技術中心 ( 福田 ) ( “SITC” )

SITC 是一個事業法人單位，而生產力局則為 SITC 的舉辦單位之一。SITC 致力於提供創新科技應用相關的非牟利公共服務及推進大灣區的發展。

根據中華人民共和國有關法律法規，事業法人單位是沒有股東或成員，因此不得向生產力局分配利潤。由於生產力局不會享有可變回報的權益，並不能透過其對 SITC 的權利及權力影響此等回報。因此生產力局並未合併 SITC 的報表。

## 2. 應用香港財務報告準則 ( 「香港財務報告準則」 )

### (a) 應用新訂及經修訂香港財務報告準則

本年度本集團之財務報表首次採納下列新訂及經修訂香港財務報告準則。

香港財務報告準則第 3 號 ( 修訂本 )	業務的定義
香港會計準則第 1 號及香港會計 準則第 8 號 ( 修訂本 )	重大的定義
香港會計準則第 39 號、香港財 務報告準則第 7 號及香港財務 報告準則第 9 號 ( 修訂本 )	利率基準改革
二零一八年財務報告概念性框 架	財務報告概念性框架 ( 更新 )

採用上述新訂及經修訂香港財務報告準則對集團或生產力局的業績，業務狀況及會計政策並無重大財務影響。

## 1. COUNCIL AND GROUP INFORMATION (continued)

### Agreement related to Hong Kong Industrial Artificial Intelligence and Robotics Centre Limited ( “FLAIR” )

FLAIR was incorporated as a company limited by guarantee with the Council as the sole member. FLAIR aims to develop innovative solutions on artificial intelligence and robotics technologies to facilitate the intelligent manufacturing for Hong Kong enterprises.

Although the Council is the sole member of FLAIR, the Council has not consolidated the results of FLAIR since under the terms of the agreement entered into with the Government, the Council is not exposed to, and does not have the rights or the power to affect variable returns from its involvement with FLAIR.

### Hong Kong Productivity Council Shenzhen Innovation and Technology Centre (Futian) ( “SITC” )

SITC was formed as an institution with the Council as one of the founders of SITC. SITC aims to provide non-profit making public services relating to the application of innovation and technology and support the development of the Greater Bay Area.

According to the relevant law and regulations of the People’s Republic of China, an institution has no shareholders or members, accordingly no profits can be distributed to the Council. As the Council is not exposed to and does not have the rights or the power to affect variable returns from its involvement with SITC, the Council has not consolidated the results of SITC.

## 2. ADOPTION OF HONG KONG FINANCIAL REPORTING STANDARDS ( “HKFRSs” )

### (a) Adoption of new or amended HKFRSs

The Hong Kong Institute of Certified Public Accountants has issued a number of new or amended HKFRSs that are first effective for the current accounting period of the Group:

Amendments to HKFRS 3	Definition of a Business
Amendments to HKAS 1 and HKAS 8	Definition of Material
Amendments to HKAS 39, HKFRS 7 and HKFRS 9	Interest Rate Benchmark Reform
Conceptual Framework for Financial Reporting 2018	Conceptual Framework for Financial Reporting (Revised)

The adoption of the new or amended HKFRSs does not have any material impact on the Group’s or Council’s results and state of affairs nor any substantial changes in the Group’s accounting policies.



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 2. 應用香港財務報告準則 (「香港財務報告準則」) (續)

### (b) 已頒佈但尚未生效之新訂及經修訂香港財務報告準則

下列可能與本集團財務報表有關的新訂 / 經修訂香港財務報告準則已經發布但尚未生效，亦未由本集團提早採用。本集團目前的意圖是在這些變更生效之日起應用這些變更。

香港會計準則第 1 號 (修訂本)	負債分類為流動或非流動 <sup>5</sup>
香港財務報告準則第 16 號 (修訂本)	2019 冠狀病毒相關租金減免 <sup>1</sup>
香港會計準則第 37 號 (修訂本)	虧損性合約 - 履行合約的成本
香港財務報告準則第 3 號 (修訂本)	概念框架提述 <sup>4</sup>
香港會計準則第 39 號 (修訂本)、香港財務報告準則第 4 號 (修訂本)、香港財務報告準則第 7 號 (修訂本)、香港財務報告準則第 9 號 (修訂本) 及香港財務報告準則第 16 號 (修訂本)	利率基準改革 - 第 2 階段 <sup>2</sup>
香港財務報告準則 (修訂本)	香港財務報告準則 2018 至 2020 年的年度改進 <sup>3</sup>
香港會計準則第 1 號及香港財務報告準則作業準則第 2 號 (修訂本)	會計政策的披露 <sup>5</sup>
香港會計準則第 8 號 (修訂本)	會計估計的定義 <sup>5</sup>

- 1 於 2020 年 6 月 1 日或之後開始之年度期間生效
- 2 於 2021 年 1 月 1 日或之後開始之年度期間生效
- 3 於 2022 年 1 月 1 日或之後開始之年度期間生效
- 4 對於收購日期在 2022 年 1 月 1 日或之後開始的首個會計期開始當日或之後的業務合併有效
- 5 於 2023 年 1 月 1 日或之後開始之年度期間生效

截至 2021 年 3 月 31 日止年度，本集團對採用這些已發布但尚未生效的香港財務報告準則的影響進行了初步評估，並預計在採用時不會對本集團的經營業績和財務狀況產生重大影響。

## 3. 編製基準

### (a) 遵例聲明

本綜合財務報表是按照香港會計師公會頒佈的香港財務報告準則 (包括所有香港財務報告準則、香港會計準則及詮釋)、香港公認會計原則和香港生產力促進局條例編製。

## 2. ADOPTION OF HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") (continued)

### (b) New or amended HKFRSs that have been issued but are not yet effective

The following new or amended HKFRSs, potentially relevant to the Group's financial statements, have been issued, but are not yet effective and have not been early adopted by the Group. The Group's current intention is to apply these changes on the date they become effective.

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current <sup>5</sup>
Amendments to HKFRS 16	COVID-19 Related Rent Concessions <sup>1</sup>
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract <sup>3</sup>
Amendments to HKFRS 3	Reference to the Conceptual Framework <sup>4</sup>
Amendments to HKAS 39, HKFRS 4, HKFRS 7, HKFRS 9 and HKFRS 16	Interest Rate Benchmark Reform – Phase 2 <sup>2</sup>
Annual Improvements Project	Annual Improvements to HKFRSs 2018 – 2020 <sup>3</sup>
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies <sup>5</sup>
Amendments to HKAS 8	Definition of Accounting Estimates <sup>5</sup>

- 1 Effective for annual periods beginning on or after 1 June 2020
- 2 Effective for annual periods beginning on or after 1 January 2021
- 3 Effective for annual periods beginning on or after 1 January 2022
- 4 Effective for business combinations for which the date of acquisition is on or after the beginning of the first annual period beginning on or after 1 January 2022
- 5 Effective for annual periods beginning on or after 1 January 2023

During the year ended 31 March 2021, the Group performed a preliminary assessment on the impact of the adoption of these issued but not yet effective HKFRSs, and expected no significant impact to the Group's results of operations and financial position upon adoption.

## 3. BASIS OF PREPARATION

### (a) Statement of compliance

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Productivity Council Ordinance.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

### 3. 編製基準 (續)

#### (b) 綜合財務報表的編制基準

本綜合財務報表按照歷史成本法編製。除另有所指外，本綜合財務報表以港幣呈列，所有數值以四捨五入法計至最接近千位。

#### (c) 綜合賬目之基準

綜合財務報表包括生產力局及其附屬公司（統稱「集團」）截至 2021 年 3 月 31 日止的年度財務報表。附屬公司指由生產力局直接或間接控制的實體（包括結構性實體）。當集團可從其對被投資方的參與中取得各種收益，或有權取得此類收益，且有能力通過其對被投資方的控制權影響此類收益（即賦予集團當前指揮被投資方之相關活動的能力的現有權利），則集團取得控制權。

附屬公司的財務報表編製的報告日期與生產力局相同，且採用相同會計原理進行編製。附屬公司的財務報表結果從集團獲取控制權之日起合併，至控制權停止之日結束。

收支和其他全面收益的各組成部分歸屬於生產力局和非控股股東權益，即使能導致非控股股東權益產生虧損。所有集團內資產和負債、權益、收入、支出和集團成員機構之間的交易相關的現金流均在合併時全額抵銷。

如果集團失去對附屬公司的控制權，則其終止確認以下內容 (i) 附屬公司的資產（包括商譽）和負債，(ii) 任何非控股股東權益的賬面金額，和 (iii) 計入權益的累積折算差額；並確認 (i) 收到的代價的公允價值，(ii) 任何保留投資的公允價值，和 (iii) 綜合收支賬目中產生的任何盈餘或虧損。集團之前計入其他全面收益的組成成份額將被適當重分類進損益或留存利潤，且與集團直接出售相關資產或負債時所要求的依據相同。

生產力局財務狀況表所示於附屬公司的投資，是按成本減去減值虧損後入賬。

### 4. 重要會計政策概要

#### (a) 非控股股東權益

非控股股東權益是指附屬公司中並非直接或間接由生產力局享有的權益份額，而本集團並沒有與這些權益的持有人訂立任何額外條款，從而有可能導致本集團整體就這些權益負有符合金融負債定義的合約責任。對於企業合併，本集團可選擇按照公允價值或按比例應佔附屬公司可辨認淨資產份額，對任何非控制性權益進行計量。

### 3. BASIS OF PREPARATION (continued)

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

These financial statements have been prepared on a going concern basis, under the historical cost convention and are presented in Hong Kong dollars ("HK\$") and all values are rounded to the nearest thousand except where otherwise indicated.

#### (c) Basis of consolidation

The consolidated financial statements include the financial statements of the Council and its subsidiaries (collectively referred to as the "Group") for the year ended 31 March 2021. A subsidiary is an entity (including a structured entity), directly or indirectly, controlled by the Council. Control is achieved when the Council has power over the investee, is exposed or has rights to variable returns from its involvement with the investee, and has the ability to affect those returns through its power over the investee (i.e., existing rights that give the Group the current ability to direct the relevant activities of the investee).

The financial statements of the subsidiaries are prepared for the same reporting period as the Council, using consistent accounting policies. The results of subsidiaries are consolidated from the date on which the Group obtains control, and continue to be consolidated until the date that such control ceases.

Income and expenditure and each component of other comprehensive income are attributed to the Council and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

If the Group loses control over a subsidiary, it derecognises (i) the assets (including goodwill) and liabilities of the subsidiary, (ii) the carrying amount of any non-controlling interest and (iii) the cumulative translation differences recorded in equity; and recognises (i) the fair value of the consideration received, (ii) the fair value of any investment retained and (iii) any resulting surplus or deficit in the income and expenditure account. The Group's share of components previously recognised in other comprehensive income is reclassified to the income and expenditure account or retained profits, as appropriate, on the same basis as would be required if the Group had directly disposed of the related assets or liabilities.

In the Council's statement of financial position, investment in subsidiaries is stated at cost less impairment losses.

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) Non-controlling interests

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

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (a) 非控股股東權益 (續)

非控股股東權益在綜合財務狀況表的資金項目中列示，並與生產力局應佔的資金分開列示。集團業績內的非控股股東權益在綜合收支賬目和綜合全面收益表中，分為非控股股東權益及生產力局於年內盈利或虧損總額及全面收益總額。集團於附屬公司的權益變動，如不會導致喪失控制權，便會按儲備交易列賬，並在綜合總資金項目中調整控股及非控股股東權益的數額，以反映相對權益的變動，但不會調整商譽，亦不會確認損益。

##### (b) 物業、廠房和設備

物業、廠房及設備乃按成本減累計折舊及任何減值虧損列賬。

物業、廠房和設備的折舊是將固定資產的成本減去任何估計剩餘價值，以下的估計可用年限內以直線法撇銷計算：

香港生產力促進局大樓（「生產力大樓」） 租賃樓宇改善工程	50 年
— 辦公室	10 年
— 非辦公室	3 年
傢俱及設備	3 至 10 年

生產力局會每年審閱固定資產的可用年限和任何殘值。

報廢或出售物業、廠房和設備所產生的收益或虧損是以出售所得款項淨額與該資產的賬面金額之間的差額釐定，並於報廢或出售日在收支賬目中確認。

##### (c) 無形資產

無形資產包括電腦軟件。所購入電腦軟件之成本按購入及使用該特定軟件所產生的成本為基準資本化，並按成本減累計攤銷及減值虧損於財務狀況表列賬。電腦軟件之攤銷乃按資產估計可使用的 3 年年期於收支賬目中以直線法扣除。

##### (d) 租賃

###### 本集團作為承租人

倘合約為換取代價而給予在一段時間內控制可識別資產使用的權利，則該合約是租賃或包含租賃。

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

##### (a) Non-controlling interests (continued)

Non-controlling interests are presented in the consolidated statement of financial position within total funds, separately from funds attributable to the Council. Non-controlling interests in the results of the Group are presented on the face of the consolidated income and expenditure account and the consolidated statement of comprehensive income as an allocation of the total surplus or deficit and total comprehensive income for the year between non-controlling interests and the Council. Changes in the Group's interests in a subsidiary that do not result in a loss of control are accounted for as reserve transactions, whereby adjustments are made to the amounts of controlling and non-controlling interests within consolidated total funds to reflect the change in relative interests, but no adjustments are made to goodwill and no gain or loss is recognised.

##### (b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

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

Hong Kong Productivity Council Building ("HKPC Building") Leasehold improvements	50 years
— Office	10 years
— Non-office	3 years
Furniture and equipment	3 to 10 years

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

The gain or loss arising from the retirement or disposal of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in the income and expenditure account on the date of retirement or disposal.

##### (c) Intangible assets

Intangible assets comprise computer software. Computer software costs are capitalised on the basis of the costs incurred to acquire and bring to use the specific software and are stated in the statement of financial position at cost less accumulated amortisation and impairment losses. Amortisation of computer software is charged to the income and expenditure account on a straight-line basis over the assets' estimated useful lives of 3 years.

##### (d) Leases

###### The Group as a lessee

A contract is, or contains, a lease if the contract conveys a right to control the use of an identified asset for a period of time in exchange for consideration.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (d) 租賃 (續)

###### 本集團作為承租人 (續)

本集團於租賃開始日期確認使用權資產及租賃負債。使用權資產最初以成本（包括租賃負債初始計量、初期直接成本、修復費用、起租日或之前的已付款減已收取的租賃優惠）計量，然後按成本減任何累計折舊及減值計量。使用權資產以直線法按其可使用年期或租期（以較短者為準）折舊。

租賃負債最初以起租日當天的未付租賃付款的現值計量，並按租賃隱含利率折現，或如該利率不能輕易確定，則按承租人的增量借款利率折現。本集團一般會使用其增量借款利率作為折現率。其後，租賃負債將隨其利息成本而增加以及支付租賃付款而減少。

短期租賃（租期 12 個月或以下的租賃）及低價值租賃的相關付款，按直線法列入收支帳目中。

###### 本集團作為出租人

經營租賃之租金收入乃按有關租賃協議之租期以直線法於收支帳目中確認。協商及安排所產生之初步直接成本乃加至租賃資產之賬面值並於租期以直線法攤銷。

##### (e) 資產減值

###### (i) 權益證券投資的減值

本集團在每報告期末日審閱按成本或攤銷成本入賬的權益證券投資，以確定是否有客觀的減值證據。客觀的減值證據包括集團注意到有關以下一宗或多宗損失事件的可觀察資訊：

- 投資者或債務人出現重大的財務困難；
- 違反合約，如投資者或債務人拖欠或未履行利息或本金付款；
- 投資者或債務人很可能面臨破產或其他財務重組；
- 技術、市場、經濟或法律環境出現對投資者或債務人構成負面影響的重大變動；以及
- 投資者投資的公允價值顯著或長期跌至低於成本。

對於附屬公司及聯營公司的投資（包括按權益法確認的投資），減值虧損按該投資的可收回數額與其賬面金額作比較而計量。如果按附註 4(e)(iii) 用以釐定可收回數額的估計數額出現了正面的變化，有關的減值虧損便會轉回。

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

##### (d) Leases (continued)

###### The Group as a lessee (continued)

The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost (which comprises the initial measurement of lease liabilities, initial direct costs, reinstatement costs, any payments made at or before the commencement date less any lease incentives received), and subsequently at cost less any accumulated depreciation and impairment losses. The right-of-use asset is depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the lessee's incremental borrowing rate is used. Generally, the Group uses its incremental borrowing rate as the discount rate. The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payments made.

Payments associated with short-term leases (i.e., leases with a lease term of 12 months or less) and low value leases are recognised on a straight-line basis as expenses in the income and expenditure account.

###### The Group as a lessor

Rental income is recognised in the income and expenditure account on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

##### (e) Impairment of assets

###### (i) Impairment of investment in equity securities

Investments in equity securities that are stated at cost or amortised cost are reviewed at the end of each reporting period to determine whether there is objective evidence of impairment, which includes observable data that comes to the attention of the Group about one or more of the following loss events:

- Significant financial difficulty of the investee;
- A breach of contract, such as a default or delinquency in interest or principal payments by the investee;
- it becoming probable that the investee will enter bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the investee; and
- a significant or prolonged decline in the fair value of an investment in the investee below its cost.

For investments in subsidiaries and an associate (including those recognised using the equity method), the impairment loss is measured by comparing the recoverable amount of the investment with its carrying amount. The impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount in accordance with note 4(e)(iii).

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (e) 資產減值 (續)

##### (ii) 應收賬款及合約資產的減值

本集團確認對並非按公平值計入損益的所有債務工具作預期信貸虧損的撥備。預期信貸虧損乃基於根據合約到期的合約現金流量與本集團預期收取的所有現金流量之間的差額而釐定，並以原實際利率的近似值貼現。預期現金流量將包括出售所持抵押的現金流量或組成合約條款的其他信貸提升措施。

##### 常規法

預期信貸虧損分兩個階段進行確認。就自初始確認起未有顯著增加的信貸風險而言，就未來 12 個月內可能發生違約事件而導致的信貸虧損（12 個月預期信貸虧損）作出預期信貸虧損撥備。就自初始確認起經已顯著增加的信貸風險而言，不論何時發生違約，於餘下風險年期內的預期信貸虧損均須計提虧損撥備（全期預期信貸虧損）。

於各報告日期，本集團評估金融工具的信貸風險自初始確認以來是否顯著增加。於評估時，本集團就金融工具於報告日期發生違約的風險與金融工具於初始確認日期發生違約的風險進行比較，並考慮無須付出不必要成本或努力可得之合理且可靠之資料，包括過往及前瞻性資料。

##### 簡化法

就不包含重大融資部分的應收賬款及合約資產而言或倘本集團應用不調整重大融資部分影響的實際權宜作法，則本集團應用簡化法計算預期信貸虧損。根據簡化法，本集團並無追蹤信貸風險的變化，而於各報告日期根據存續期預期信貸虧損確認虧損撥備。本集團已根據其以往信貸虧損經驗，建立撥備矩陣，並就債務人及經濟環境的特定前瞻性因素作出調整。

##### (iii) 其他資產的減值

集團在每個報告期末審閱內部和外來的資訊，以確定無形資產、物業、廠房和設備及使用權資產是否出現減值跡象，或是以往確認的減值虧損已經不再存在或可能已經減少。

如果出現任何這類跡象，便會估計資產的可收回數額。

##### – 計算可收回數額

資產的可收回數額是其淨銷售價與使用價值兩者中的較高者。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間價值和資產特定風險的評估的稅前折現率，折現至其現值。如果資產所產生的現金流入基本上並非獨立於其他資產所產生的現金流入，則以能產生獨立現金流入的最小資產類別（即現金產出單元）來確定可收回數額。

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

##### (e) Impairment of assets (continued)

##### (ii) Impairment of accounts receivable and contract assets

The Group assesses an allowance for expected credit losses ("ECL") for all debt instruments stated at cost or amortised cost. ECL are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

##### General approach

ECL are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECL are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

At each reporting date, the Group assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information that is available without undue cost or effort, including historical and forward-looking information.

##### Simplified approach

For accounts receivable and contract assets that do not contain a significant financing component or when the Group applies the practical expedient of not adjusting the effect of a significant financing component, the Group applies the simplified approach in calculating ECL. Under the simplified approach, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECL at each reporting date. The Group has established an allowance matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

##### (iii) Impairment of other assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the intangible assets, property, plant and equipment and right-of-use assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated.

##### – Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value-in-use. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows independently of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash flows independently (i.e. a cash-generating unit).

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (e) 資產減值 (續)

##### (iii) 其他資產的減值 (續)

###### — 確認減值虧損

當資產或所屬現金產出單元的賬面金額高於其可收回數額時，減值虧損便會在收支賬目中確認。分配現金產出單元所確認的減值虧損時，是按比例減少該單元（或該組單元）內資產的賬面金額，但資產的賬面值不得減少至低於其個別公允價值減去出售成本後所得的金額或其使用價值（如能確定）。

###### — 轉回減值虧損

如果用以釐定可收回數額的估計數額出現正面的變化，有關的減值虧損便會轉回。所轉回的減值虧損以在以往年度假若沒有確認任何減值虧損而應已釐定的資產賬面金額為限。所轉回的減值虧損在確認轉回的年度內計入收支賬目中。

##### (f) 應收賬款

應收賬款按公允價值初始確認，其後按實際利率法計算的攤銷成本減去呆賬準備入賬。

##### (g) 應付賬款及應計費用

應付賬款及應計費用按公允價值初始確認，其後採用實際利率法按攤銷成本入賬。

##### (h) 現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行及其他財務機構的活期存款，以及短期和高流動性的投資；這些投資可以即時轉換為已知數額的現金，且其價值的變動風險不大，並在購入後三個月內到期。

##### (i) 僱員福利

##### (i) 短期僱員福利

短期僱員福利是指預計在僱員提供相關服務的年度報告期末後十二個月之前將悉數結付的僱員福利（離職福利除外）。短期僱員福利於僱員提供相關服務的期間確認。

##### (ii) 界定供款退休計劃的供款

向定額供款退休計劃之供款，於僱員提供服務時在損益表確認為收支。

##### (iii) 辭退福利

離職福利於本集團無法撤回提供有關福利時及於本集團確認涉及支付離職福利的重組成本時（以較早者為準）確認。

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

##### (e) Impairment of assets (continued)

##### (iii) Impairment of other assets (continued)

###### — Recognition of impairment losses

An impairment loss is recognised in the income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal, or value-in-use, if determinable.

###### — Reversals of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount. A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure account in the year in which the reversals are recognised.

##### (f) Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment.

##### (g) Accounts payable and accruals

Accounts payable and accruals are initially recognised at fair value and subsequently stated at amortised cost using the effective interest method.

##### (h) Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of original maturities when placed.

##### (i) Employee benefits

##### (i) Short term employee benefits

Short term employee benefits are employee benefits (other than termination benefits) that are expected to be settled wholly within twelve months after the end of the reporting period in which the employees render the related service. Short term employee benefits are recognised in the year when the employees render the related service.

##### (ii) Defined contribution retirement plan

Contributions to defined contribution retirement plans are recognised as an expense in the income and expenditure account when the services are rendered by the employees.

##### (iii) Termination benefits

Termination benefits are recognised on the earlier of when the Group can no longer withdraw the offer of those benefits and when the Group recognises restructuring costs involving the payment of termination benefits.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (j) 所得稅

本年度所得稅包括當期所得稅和遞延所得稅資產與負債的變動。當期所得稅和遞延所得稅資產與負債的變動均在收支賬目中確認，但如直接與在其他全面收益或資金中確認的項目有關，則分別在其他全面收益或直接在資金中確認。

當期所得稅是按本年度應課稅收入，根據在報告期末已頒佈或實質上已頒佈的稅率計算的預期應付稅項，加上以往年度應付稅項的任何調整。

遞延所得稅資產與負債分別由可抵扣和應稅暫時差異產生。暫時差異是指資產與負債在財務報表上的賬面金額跟這些資產與負債的計稅基礎的差異。遞延所得稅資產也可以由未利用可抵扣虧損和未利用稅款抵減產生。除了初始確認資產與負債所產生的差異外，所有遞延所得稅負債和遞延所得稅資產（只限於很可能獲得能利用該遞延所得稅資產來抵扣的未來應稅利潤）都會確認。

已確認遞延所得稅額是按照資產與負債賬面金額的預期實現或結算方式，根據在報告期末已頒佈或實質上已頒佈的稅率計量。遞延所得稅資產與負債均不折現計算。

##### (k) 撥備及或有負債

如果集團就已發生的事件承擔法律或推定責任，因而預期會導致含有經濟效益的資源外流，在可以作出可靠的估計時，集團便會就不確定的時間或數額的負債計提撥備。

如果含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該義務披露為或有負債，但資源外流的可能性極低則除外。如果集團的責任須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但資源外流的可能性極低則除外。

##### (l) 收入確認

收入按照已收或應收代價的公允價值入賬。如果經濟利益很可能會流入集團，而收入和支出（如適用）又能夠可靠地計量時，下列各項收入便會在收支賬目中確認：

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

##### (j) Income tax

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in the income and expenditure account except to the extent that they relate to items recognised in other comprehensive income or directly in funds, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in funds, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities, and all deferred tax assets to the extent that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

##### (k) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Group has a legal or constructive obligation arising as a result of a past event, which it is probable will result in an outflow of economic benefits that can be reliably estimated.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, the existence of which will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

##### (l) Income recognition

Income is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Group and the income and expenditure, if applicable, can be measured reliably, income is recognised in the income and expenditure account as follows:

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (l) 收入確認 (續)

###### (i) 政府資助

當可以合理地確定集團將會符合收入資助的附帶條件並會收到資助時，便會在收支賬目內將政府資助的經常性活動確認為收入。政府資助如用以償付集團營運支出，則會有系統地在支出產生的同一會計年度列作收入，並在收支賬目內確認。財政年度內用作經常性活動的未動用政府資助將由生產力局保留作儲備，儲備上限由生產力局與政府協定。超出上限的數額將於下一個財政年度退還予政府。

###### (ii) 政府補助

如果有合理保證會收到補助金並且符合所有附加條件，則政府補助按其公允價值確認。當補助與費用項目相關時，乃按已支付的費用有系統地去確認為收入。

###### (iii) 合約收入

來自客戶合約之收入

客戶合約收入於服務的控制權轉移予客戶時予以確認，而該金額反映本集團預期就交換該等服務有權獲得的代價。

當合約中的代價包括可變金額時，估計代價為本集團將貨物或服務轉移予客戶而有權獲得的金額。估計可變代價在合約開始時作出估計並受其約束，直至與可變代價相關的不確定性消除時累計已確認收入金額極有可能不會發生重大收入轉回。

由於客戶於集團履約時，同時收取及消耗集團履約的效益或集團履約並未創造對集團具有其他用途的資產，且集團對於迄今已完成的履約具有可執行的取得款項權利，所以隨時間推移確認提供服務的收入，並採用輸入法計量完成服務進度。輸入法按已實際產生的成本佔完成服務所需估計總成本的比例確認收入。當服務合約未能夠滿足在一段時間內確認收入的準則時，服務收入於服務控制權轉移至客戶的時間點確認。

###### (m) 合約資產

合約資產乃就換取已向客戶轉移之貨品或服務而收取代價之權利。倘本集團於客戶支付代價前或到期付款，則就附帶條件賺取之代價確認合約資產。

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

##### (l) Income recognition (continued)

###### (i) Government subventions

Government subventions for recurrent activities are recognised as income in the income and expenditure account when there is reasonable assurance that the Group will comply with the conditions attaching with them and that the subventions will be received. Government subventions that compensate the Group for expenditure incurred are recognised as income in the income and expenditure account on a systematic basis in the same periods in which the expenditure are incurred. Unspent subventions for recurrent activities arising in the financial year will be retained by the Council as reserves up to a limit as agreed with the Government of the Hong Kong Special Administrative Region ("the Government"). Amount in excess of the limit will be returned to the Government in the following financial year.

###### (ii) Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed.

###### (iii) Revenue from contracts with customers

Revenue from service contracts is recognised when control of services is transferred to the customers at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.

When the consideration in a contract includes a variable amount, the amount of consideration is estimated to which the Group will be entitled in exchange for transferring the services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is subsequently resolved.

Service income is generally recognised over time, using an input method to measure the progress towards complete satisfaction of the service, because the customer simultaneously receives and consumes the benefits provided by the Group or the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date. The input method recognises revenue based on the proportion of the actual costs incurred relative to the estimated total costs for satisfaction of the services. Where the criteria for over-time recognition are not met, service income is recognised at a point in time when control of the service is transferred to the customer.

###### (m) Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (n) 合約負債

合約負債為本集團因已向客戶收取代價（或代價款項已到期）而須向客戶轉移貨品或服務之責任。倘客戶於本集團將貨品或服務轉移予客戶前支付代價，則於作出付款或到期付款時（以較早者為準）確認合約負債。合約負債於本集團履行合約時確認為收入。

##### (o) 合約成本

除撥充存貨，物業，廠房和設備以及無形資產資本化的成本外，倘符合以下全部條件，則因履行客戶合約而產生之成本亦撥充資產資本：

- (a) 成本與合約或實體能具體識別之預計合約直接相關。
- (b) 成本為實體產生或提升資源而該資源將於日後用於履行（或持續履行）履約責任。
- (c) 成本預期可予收回。

撥充資本之合約成本按與資產相關之收入確認模式一致之系統化基準攤銷及於損益表扣除。其他合約成本於產生時列作開支。

##### (p) 外幣換算

每月的外幣交易按當月平均外幣匯率換算。以外幣為單位的貨幣資產與負債則按報告期末日的外幣匯率換算。匯兌盈虧在收支賬目內確認。

以歷史成本計量的外幣非貨幣資產與負債是按交易日的  
外幣匯率換算。

香港境外經營的業績按與交易日的  
外幣匯率相若的匯率換算為港幣。財務狀況表項目則按報告期末日的外幣匯率換算為港幣。所產生的匯兌差額確認為其他全面收益並分開累計於換算儲備中。

在出售香港境外企業時，已在權益中確認並與該香港境外企業有關的累計匯兌差額會包括在計算出售項目的收支賬目內。

##### (q) 資本資助金

以前年度累積用於償付本集團對購置資產之資本資助金按照資助資產可用年限在收支賬目中確認。

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

##### (n) Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Group has received a consideration (or an amount of consideration that is due) from the customer. If a customer pays the consideration before the Group transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Group performs under the contract.

##### (o) Contract costs

Other than the costs which are capitalised as inventories, property, plant and equipment, or intangible assets, costs incurred to fulfil a contract with a customer are capitalised as an asset if all of the following criteria are met:

- (i) The costs relate directly to a contract or to an anticipated contract that the Group can specifically identify.
- (ii) The costs generate or enhance resources of the Group that will be used in satisfying performance obligations in the future.
- (iii) The costs are expected to be recovered.

The capitalised contract costs are amortised and charged to the income and expenditure account on a systematic basis that is consistent with the pattern of the revenue to which the asset related is recognised. Other contract costs are expensed as incurred.

##### (p) Translation of foreign currencies

Foreign currency transactions during the month are translated at the foreign exchange rates ruling at the average rate for that month. Monetary assets and liabilities denominated in foreign currencies are translated at the foreign exchange rates ruling at the reporting date. Exchange gains and losses are recognised in the income and expenditure account.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the foreign exchange rates ruling at the transaction dates.

The results of operations outside Hong Kong are translated into Hong Kong dollars at the exchange rates approximating the foreign exchange rates ruling at the dates of the transactions. Statement of financial position items are translated to Hong Kong dollars at the closing foreign exchange rate at the reporting date. The resulting exchange differences are recognised in other comprehensive income and accumulated separately in the exchange reserve.

On disposal of an enterprise outside Hong Kong, the cumulative amount of the exchange differences recognised in reserve which relate to that enterprise is reclassified from reserve to the income and expenditure account when the profit or loss on disposal is recognised.

##### (q) Capital subvention fund

The capital subvention fund accumulated from the prior years to compensate the Group for the costs of the subvented assets is recognised in the income and expenditure account over the useful lives of the subvented assets.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

#### 4. 重要會計政策概要 (續)

##### (r) 有關聯人士

- (a) 倘某人士屬以下身份，則該人士或其近親與本集團有關連：
- (i) 控制或共同控制集團；
  - (ii) 對集團有重大影響力；或
  - (iii) 是集團的關鍵管理人員；
- (b) 倘以下任何條件適用，則某實體與本集團有關連：
- (i) 該實體及本集團為同一集團的成員。
  - (ii) 某一實體為另一實體的聯營公司或合營企業（或為某一集團成員的聯營公司或合營企業，而另一實體亦為成員）。
  - (iii) 實體與集團均是同一第三方的合營企業。
  - (iv) 其中一家實體是第三方實體的合營企業，而另一實體則是第三方實體的聯營公司。
  - (v) 該實體乃為本集團或與本集團有關連實體的僱員福利而設的離職後福利計劃。
  - (vi) 該實體受第 (a) 點列明人士控制或共同控制。
  - (vii) 於第 (a)(i) 點列明人士對該實體擁有重大影響力或為該實體（或該實體母公司）的主要管理人員。
  - (viii) 該實體或其所屬集團的任何成員公司向本公司母公司提供主要管理人員服務。

一名人士的近親為預期於與有關實體進行交易時可能影響該名人士或受其影響的家族成員，其中包括：

- (i) 該名人士的子女及配偶或同居伴侶；
- (ii) 該名人士配偶或同居伴侶的子女；及
- (iii) 該名人士或其配偶或同居伴侶的受撫養人。

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

##### (r) Related parties

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

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iv) dependents of that person or that person's spouse or domestic partner.

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## 5. 重大會計判斷和估計

本集團綜合財務報表的編製要求管理層對影響所報告的收入、費用、資產和負債金額以及其後附披露和或有負債披露做出判斷、估計與假設。這些假設和估計的不確定性可導致未來需對受影響的資產或負債賬面金額作出重大調整。

以下為截至報告期末有關未來關鍵假設以及估計不確定性的其他關鍵來源，可能會導致未來會計期間資產和負債賬面金額的重大調整。

### 工作的估計收入和成本

本集團將會根據個別服務合約之完成百分率確認其合約收入，當能符合交易價格根據國際財務報告準則第 15 號中三十五段或收入在資產控制權轉移給客戶的時間點確認。本集團於合約進行期間，檢討及修訂各合約之估計收入和成本。收入預算乃根據相關合約所載之條款而定。成本預算主要包括員工成本和材料成本，並按管理層的經驗釐定。為確保預算準確適時，管理層透過將預算款項與實際產生的款額作出比較，以定期檢討管理預算。

### 預期信貸虧損撥備的計量

對於按攤銷成本計量的金融資產，其預期信貸虧損撥備的計量需作出重大假設，包括未來的經濟情況及信貸行為。

根據會計的要求，對預期信貸虧損的計量亦涉及以下重大判斷：

- 判斷信貸風險顯著增加的標準；和
- 為預期信貸虧損的計量選擇合適的模式及假設。

如果實際結果與原先的估計有差異，有關差額將影響以攤銷成本計量的金融資產之賬面價值，並因此對作出估計變動之所屬期間的信貸虧損之支出產生影響。

## 5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Group's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and their accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amounts of the assets or liabilities affected in the future.

The key assumptions concerning the future and 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 within the next reporting period, are described below.

### Estimate of revenue and costs of work

Depending on the terms of individual contract of services, the Group recognises its service income over time if the Group has met the criteria in paragraph 35 of HKFRS 15 or at a point in time when the control of the assets is transferred to the customer. For service income recognised over time, the Group reviews and revises the estimates of contract revenue and contract costs prepared for each contract as the contract progresses. Budgeted service income is determined in accordance with the terms set out in the relevant contracts. Budgeted service costs which mainly comprise staff costs and costs of materials are prepared by experienced management. In order to keep the budget accurate and up-to-date, management conducts periodic reviews on the management budgets by comparing the budgeted amounts to the actual amounts incurred.

### Measurement of expected credit loss allowance

The measurement of the expected credit loss allowance for financial assets at amortised cost is an area that requires significant assumptions about future economic conditions and credit behaviour.

Significant judgements are also required in applying the accounting requirements for measuring expected credit loss, such as:

- Determining criteria for significant increase in credit risk; and
- Choosing appropriate models and assumptions for the measurement of expected credit losses.

Where the actual result is different from the original estimate, such difference will impact the carrying value of the financial assets at amortised cost and credit loss expenses in the period in which such estimate is changed.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

6. 物業、廠房和設備

2021 年 3 月 31 日

6. PROPERTY, PLANT AND EQUIPMENT

31 March 2021

		集團 The Group			
		生產力大樓 HKPC Building 港幣千元 HK\$'000	租賃樓宇 改善工程 Leasehold improvements 港幣千元 HK\$'000	傢俱及設備 Furniture and equipment 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
<b>原值：</b>	<b>Cost</b>				
於 2020 年 4 月 1 日	At 1 April 2020	267,854	105,315	243,564	616,733
添置	Additions	–	11,716	21,621	33,337
出售	Disposals	–	(151)	(11,084)	(11,235)
轉撥自無形資產	Reclassified from intangible assets	–	–	108	108
換算調整	Exchange adjustments	–	73	156	229
於 2021 年 3 月 31 日	At 31 March 2021	267,854	116,953	254,365	639,172
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於 2020 年 4 月 1 日	At 1 April 2020	159,120	58,247	191,023	408,390
年度折舊	Charge for the year	5,345	19,149	18,755	43,249
出售撥回	Written back on disposals	–	(151)	(10,479)	(10,630)
轉撥自無形資產	Reclassified from intangible assets	–	–	5	5
換算調整	Exchange adjustments	–	73	99	172
於 2021 年 3 月 31 日	At 31 March 2021	164,465	77,318	199,403	441,186
<b>賬面淨值：</b>	<b>Net book value</b>				
於 2021 年 3 月 31 日	At 31 March 2021	103,389	39,635	54,962	197,986

2020 年 3 月 31 日

31 March 2020

		集團 The Group			
		生產力大樓 HKPC Building 港幣千元 HK\$'000	租賃樓宇 改善工程 Leasehold improvements 港幣千元 HK\$'000	傢俱及設備 Furniture and equipment 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
<b>原值：</b>	<b>Cost</b>				
於 2019 年 4 月 1 日	At 1 April 2019	267,784	87,329	238,828	593,941
添置	Additions	70	20,502	16,327	36,899
出售	Disposals	–	(2,462)	(11,477)	(13,939)
換算調整	Exchange adjustments	–	(54)	(114)	(168)
於 2020 年 3 月 31 日	At 31 March 2020	267,854	105,315	243,564	616,733
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於 2019 年 4 月 1 日	At 1 April 2019	153,775	39,494	180,603	373,872
年度折舊	Charge for the year	5,345	21,002	21,904	48,251
出售撥回	Written back on disposals	–	(2,195)	(11,432)	(13,627)
換算調整	Exchange adjustments	–	(54)	(52)	(106)
於 2020 年 3 月 31 日	At 31 March 2020	159,120	58,247	191,023	408,390
<b>賬面淨值：</b>	<b>Net book value</b>				
於 2020 年 3 月 31 日	At 31 March 2020	108,734	47,068	52,541	208,343

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

6. 物業、廠房和設備 (續)

2021 年 3 月 31 日

6. PROPERTY, PLANT AND EQUIPMENT (continued)

31 March 2021

		生產力局 The Council			
		生產力大樓 HKPC Building 港幣千元 HK\$'000	租賃樓宇 改善工程 Leasehold improvements 港幣千元 HK\$'000	傢俱及設備 Furniture and equipment 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
<b>原值：</b>	<b>Cost</b>				
於 2020 年 4 月 1 日	At 1 April 2020	267,854	104,519	241,855	614,228
添置	Additions	-	11,716	21,554	33,270
出售	Disposals	-	(151)	(11,014)	(11,165)
轉撥自無形資產	Reclassified from intangible assets	-	-	108	108
於 2021 年 3 月 31 日	At 31 March 2021	267,854	116,084	252,503	636,441
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於 2020 年 4 月 1 日	At 1 April 2020	159,120	57,452	190,033	406,605
年度折舊	Charge for the year	5,345	19,149	18,531	43,025
出售撥回	Written back on disposals	-	(151)	(10,417)	(10,568)
轉撥自無形資產	Reclassified from intangible assets	-	-	5	5
於 2021 年 3 月 31 日	At 31 March 2021	164,465	76,450	198,152	439,067
<b>賬面淨值：</b>	<b>Net book value</b>				
於 2021 年 3 月 31 日	At 31 March 2021	103,389	39,634	54,351	197,374

2020 年 3 月 31 日

31 March 2020

		生產力局 The Council			
		生產力大樓 HKPC Building 港幣千元 HK\$'000	租賃樓宇 改善工程 Leasehold improvements 港幣千元 HK\$'000	傢俱及設備 Furniture and equipment 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
<b>原值：</b>	<b>Cost</b>				
於 2019 年 4 月 1 日	At 1 April 2019	267,784	86,479	237,018	591,281
添置	Additions	70	20,502	16,245	36,817
出售	Disposals	-	(2,462)	(11,408)	(13,870)
於 2020 年 3 月 31 日	At 31 March 2020	267,854	104,519	241,855	614,228
<b>累計折舊：</b>	<b>Accumulated depreciation</b>				
於 2019 年 4 月 1 日	At 1 April 2019	153,775	38,645	179,762	372,182
年度折舊	Charge for the year	5,345	21,002	21,647	47,994
出售撥回	Written back on disposals	-	(2,195)	(11,376)	(13,571)
於 2020 年 3 月 31 日	At 31 March 2020	159,120	57,452	190,033	406,605
<b>賬面淨值：</b>	<b>Net book value</b>				
於 2020 年 3 月 31 日	At 31 March 2020	108,734	47,067	51,822	207,623

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

7. 無形資產

2021 年 3 月 31 日

7. INTANGIBLE ASSETS

31 March 2021

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
<b>原值：</b>	<b>Cost</b>		
於 2020 年 4 月 1 日	At 1 April 2020	48,364	48,250
添置	Additions	5,551	5,551
轉撥到無形資產	Reclassified to property, plant and equipment	(108)	(108)
換算調整	Exchange adjustments	10	-
於 2021 年 3 月 31 日	At 31 March 2021	53,817	53,693
<b>累計攤銷：</b>	<b>Accumulated amortisation</b>		
於 2020 年 4 月 1 日	At 1 April 2020	40,473	40,403
年度攤銷	Amortisation for the year	4,948	4,933
出售撥回	Reclassified to property, plant and equipment	(5)	(5)
換算調整	Exchange adjustments	6	-
於 2021 年 3 月 31 日	At 31 March 2021	45,422	45,331
<b>賬面淨值：</b>	<b>Net book value</b>		
於 2021 年 3 月 31 日	At 31 March 2021	8,395	8,362

2020 年 3 月 31 日

31 March 2020

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
<b>原值：</b>	<b>Cost</b>		
於 2019 年 4 月 1 日	At 1 April 2019	43,647	43,502
添置	Additions	5,806	5,803
出售	Disposals	(1,080)	(1,055)
換算調整	Exchange adjustments	(9)	-
於 2020 年 3 月 31 日	At 31 March 2020	48,364	48,250
<b>累計攤銷：</b>	<b>Accumulated amortisation</b>		
於 2019 年 4 月 1 日	At 1 April 2019	37,201	37,118
年度攤銷	Amortisation for the year	4,356	4,340
出售撥回	Written back on disposals	(1,080)	(1,055)
換算調整	Exchange adjustments	(4)	-
於 2020 年 3 月 31 日	At 31 March 2020	40,473	40,403
<b>賬面淨值：</b>	<b>Net book value</b>		
於 2020 年 3 月 31 日	At 31 March 2020	7,891	7,847

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 8. 於附屬公司的投資

## 8. INVESTMENTS IN SUBSIDIARIES

		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
非上市股份，按成本值計算	Unlisted shares, at cost	20,010	20,010
減：減值虧損	Less: Impairment loss	(1,288)	(1,288)
於 3 月 31 日	At 31 March	18,722	18,722

生產力局附屬公司截至本報告期末的詳情在財務報告附註 1 中予以披露。

Particulars of the Council's subsidiaries as at the reporting date are disclosed in note 1.

## 9. 應收賬款及其他流動資產

## 9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
應收賬款	Accounts receivable	16,062	25,922	15,710	25,893
合約資產 (附註 a)	Contract assets (note a)	132,430	63,360	132,410	63,360
預付款項	Prepayments	24,611	27,791	23,346	27,401
合約成本 (附註 b)	Contract costs (note b)	49,544	57,698	49,544	57,698
按金和其他應收款項	Deposits and other receivables	40,450	21,527	39,678	20,961
		263,097	196,298	260,688	195,313
減值 (附註 c)	Less: Impairment (note c)	(337)	(215)	(277)	(215)
流動	Current	262,760	196,083	260,411	195,098

### (a) 合約資產

### (a) Contract assets

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	121,160	62,237
培訓	Training	12	25
製造業支援服務	Manufacturing support	11,258	1,098
合約資產總額	Total contract assets	132,430	63,360

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

9. 應收賬款及其他流動資產 (續)

(a) 合約資產 (續)

		生產力局 The Council	
		2021	2020
		港幣千元 HK\$'000	港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	121,140	62,237
培訓	Training	12	25
製造業支援服務	Manufacturing support	11,258	1,098
合約資產總額	Total contract assets	132,410	63,360

合約資產之收入初步就提供顧問服務，培訓，製造業支援服務，銷售刊物及廣告及展覽會及考察團所賺取之收入確認，因收取代價以成功完成履約義務為條件。於完成履約義務後，確認為合約資產之收入之金額會重新分類為應收賬款。

於 2021 年 3 月 31 日，合約資產之預期收回或清償時間如下：

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS  
(continued)

(a) Contract assets (continued)

		生產力局 The Council	
		2021	2020
		港幣千元 HK\$'000	港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	121,140	62,237
培訓	Training	12	25
製造業支援服務	Manufacturing support	11,258	1,098
合約資產總額	Total contract assets	132,410	63,360

Contract assets are initially recognised for revenue earned from consultancy, training, manufacturing support, publications and advertising, and exhibitions and study mission services as the receipt of consideration is conditional on successful completion of performance obligations. Upon completion of performance obligations, the amounts recognised as contract assets are reclassified to accounts receivable.

The expected timing of recovery of the contract assets at the reporting date is as follows:

		集團 The Group	
		2021	2020
		港幣千元 HK\$'000	港幣千元 HK\$'000
一年內	Within one year	88,734	45,391
第二年至第五年	2-5 years	43,696	17,969
合約資產總額	Total contract assets	132,430	63,360

		生產力局 The Council	
		2021	2020
		港幣千元 HK\$'000	港幣千元 HK\$'000
一年內	Within one year	88,724	45,391
第二年至第五年	2-5 years	43,686	17,969
合約資產總額	Total contract assets	132,410	63,360



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 9. 應收賬款及其他流動資產 (續)

### (b) 合約成本

當集團已提供相對應的服務，撥充資本之合約成本按與資產相關之收入確認模式一致之系統化基準攤銷及於綜合收支賬目扣除。

### (c) 應收賬款及合約資產減值

應收賬款及合約資產計提的減值準備金的變動情況如下：

## 9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS (continued)

### (b) Contract costs

The capitalised contract costs are charged to the consolidated income and expenditure account on a systematic basis that is consistent with the pattern of the revenue to which the related cost is recognised, when the Group satisfies performance obligations of respective service contracts.

### (c) Impairment of accounts receivable and contract assets

The movements in the allowance for impairment of accounts receivable and contract assets are as follows:

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	215	57
減值損失	Increase	122	158
於 3 月 31 日	At 31 March	337	215

		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	215	57
減值損失	Increase	62	158
於 3 月 31 日	At 31 March	277	215

減值分析及藉著於各報告日期使用撥備矩陣計量預期信貸虧損而進行。撥備率乃根據有類似虧損模式之不同客戶組別之逾期天數釐定（如：客戶類別和評級）。該計算反映概率加權結果、金錢時間值以及於報告日期可獲得有關過去事件、當前狀況及未來經濟狀況預測之合理可靠資料。一般而言，應收賬款如逾期超過一年並且沒有法律爭議則予以撇銷。

An impairment analysis is performed at each reporting date using an allowance matrix to measure expected credit losses. The allowance rates are based on days past due for groupings of various customer segments with similar loss patterns (i.e., by customer type and rating). The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, trade receivables are written off if past due for more than one year and are not subject to enforcement activity.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

9. 應收賬款及其他流動資產 (續)

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS  
(continued)

(c) 應收賬款及合約資產減值 (續)

(c) Impairment of accounts receivable and contract assets (continued)

以下載列有關本集團使用撥備矩陣應收賬款信貸風險的資料：

Set out below is the information about the credit risk exposure on the accounts receivable using an allowance matrix:

集團

The Group

於 2021 年 3 月 31 日

At 31 March 2021

		逾期 Past due				
		少於 1 個月 Less than 1 month	一至 三個月 1 to 3 months	三個月 以上 Over 3 months		總計 Total
		即期 Current				
預期信貸虧損率	Expected credit loss rate	0.099%	0.216%	2.442%	4.175%	0.227%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	139,861	3,706	901	4,024	148,492
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	139	8	22	168	337

於 2020 年 3 月 31 日

At 31 March 2020

		逾期 Past due				
		少於 1 個月 Less than 1 month	一至 三個月 1 to 3 months	三個月 以上 Over 3 months		總計 Total
		即期 Current				
預期信貸虧損率	Expected credit loss rate	0.101%	0.720%	0.460%	1.572%	0.241%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	77,064	1,789	3,560	6,869	89,282
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	78	13	16	108	215

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

9. 應收賬款及其他流動資產 (續)

(c) 應收賬款及合約資產減值 (續)

生產力局

於 2021 年 3 月 31 日

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS  
(continued)

(c) Impairment of accounts receivable and contract assets (continued)

The Council

At 31 March 2021

		逾期 Past due				總計 Total
		即期 Current	少於 1 個月 Less than 1 month	一至 三個月 1 to 3 months	三個月 以上 Over 3 months	
預期信貸虧損率	Expected credit loss rate	0.099%	0.234%	2.442%	2.725%	0.187%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	139,841	3,414	901	3,964	148,120
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	139	8	22	108	277

於 2020 年 3 月 31 日

At 31 March 2020

		逾期 Past due				總計 Total
		即期 Current	少於 1 個月 Less than 1 month	一至 三個月 1 to 3 months	三個月 以上 Over 3 months	
預期信貸虧損率	Expected credit loss rate	0.101%	0.720%	0.460%	1.579%	0.241%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	77,064	1,789	3,560	6,840	89,253
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	78	13	16	108	215

10. 現金、銀行存款及定期存款

10. CASH, BANK BALANCES AND FIXED DEPOSITS

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
三個月後到期的定期存款	Fixed deposits with original maturities over 3 months when placed	183,362	146,187	176,481	139,975
銀行存款和現金	Cash at banks and on hand	907,296	460,963	891,638	449,081
財務狀況表內現金、銀行存款及定期存款總額	Cash, bank balances and fixed deposits in the statement of financial position	1,090,658	607,150	1,068,119	589,056
受限現金	Restricted cash	(841,201)	(388,533)	(841,201)	(388,533)
三個月後到期的定期存款	Fixed deposits with original maturities over 3 months when placed	(183,362)	(146,187)	(176,481)	(139,975)
綜合現金流量表內現金及現金等價物	Cash and cash equivalents in the consolidated statement of cash flows	66,095	72,430	50,437	60,548

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 10. 現金、銀行存款及定期存款 (續)

於 2021 年 3 月 31 日，生產力局和集團的銀行存款中的 841,201,000 元 (2020 年：388,533,000 元) 存放在不同項目銀行賬戶且僅限用於相關政府資金計劃管理的項目。項目完成或項目協議終止時，未使用款項連同項目銀行賬戶產生的利息一併返還政府。

於 2021 年 3 月 31 日，集團的銀行存款包括存放在中國國內銀行的款項為 20,378,000 港元 (2020 年：15,828,000 港元)，該等存款的匯款手續受中國政府相關的外匯控制規例和法規監管。

## 10. CASH, BANK BALANCES AND FIXED DEPOSITS (continued)

Cash at banks of the Council and the Group as at 31 March 2021 included HK\$841,201,000 (2020: HK\$388,533,000) which were placed in separate project bank accounts and restricted for the purpose of projects governed by respective Government funding schemes. Any unspent funding, together with the interest income generated in project bank accounts, is returned to the Government upon completion of the project or termination of the project agreement.

Cash at banks of the Group as at 31 March 2021 included HK\$20,378,000 (2020: HK\$15,828,000) which were placed with banks in the PRC, the remittance of which is subject to relevant rules and regulations of foreign exchange control promulgated by the PRC government.

## 11. 應付賬款及其他流動負債

## 11. ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
應付賬款	Trade payables	45,759	26,845	44,820	26,820
合約負債 (附註 a)	Contract liabilities (note a)	258,218	217,366	257,315	217,205
預收款項	Receipts in advance				
— 政府撥款基金	— Government disbursement funds	628,043	220,877	628,043	220,877
年假補償撥備 (附註 b)	Provision for annual leave compensation (note b)	7,962	6,844	7,962	6,844
應計費用及其他應付款	Accruals and other payables	77,264	65,604	75,878	64,826
		<b>1,017,246</b>	537,536	<b>1,014,018</b>	536,572

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

11. 應付賬款及其他流動負債 (續)

(a) 合約負債

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
預收客戶短期款項	Short-term advances received from customers				
顧問服務	- Consultancy	252,452	212,579	251,549	212,418
培訓	- Training	1,807	1,120	1,807	1,120
製造業支援服務	- Manufacturing support	3,959	3,667	3,959	3,667
合約負債總額	Total contract liabilities	258,218	217,366	257,315	217,205

11. ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES  
(continued)

(a) Contract liabilities

(b) 年假補償撥備

		集團和生產力局 The Group and the Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	6,844	6,414
新增撥備	Provision made	15,523	14,979
已動用的撥備	Utilised in the year	(14,405)	(14,549)
於 3 月 31 日	At 31 March	7,962	6,844

(b) Provision for annual leave compensation

根據《僱傭條例》第八 a 部，服務滿一年的僱員可享有至少七天年假（包括星期日及公眾假期），且該七天年假須為在某一公曆年內的連續日子。如任何僱員離職，均可享有年假補償金，即可收取已賺取但未使用的年假薪酬補償的現金款項。年假補償撥備是為僱員在報告期末日未使用年假的餘額而計提。

Under Part VIII A of the Employment Ordinance, staff members who have completed a full year of services are entitled to take at least seven days of leave (including Sundays and Public Holidays) consecutively within one calendar year. Any staff member who leaves his or her employment is entitled to annual leave compensation. She/He is entitled to receive in cash the annual leave pay earned but not utilised. Provision is made for the employees' untaken annual leave balances at the reporting date.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 12. 應收 / 付附屬公司款項

應收 / 付附屬公司款項為無抵押、不帶息，可按要求償還。

## 13. 使用權資產

### (a) 集團

		辦公室設備 Office equipment 港幣千元 HK\$'000	租賃物業 Leased properties 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
於 2019 年 4 月 1 日	At 1 April 2019	<b>2,118</b>	<b>244</b>	<b>2,362</b>
年度折舊	Depreciation for the year	(424)	(67)	(491)
於 2020 年 3 月 31 日及 2020 年 4 月 1 日	At 31 March 2020 and 1 April 2020	1,694	177	1,871
年度折舊	Depreciation for the year	(424)	(85)	(509)
換算調整	Exchange adjustments	–	12	12
於 2021 年 3 月 31 日	At 31 March 2021	1,270	104	1,374

### (b) 生產力局

### (b) The Council

		辦公室設備 Office equipment 港幣千元 HK\$'000
於 2019 年 4 月 1 日	At 1 April 2019	2,118
年度折舊	Depreciation for the year	(424)
於 2020 年 3 月 31 日及 2020 年 4 月 1 日	At 31 March 2020 and 1 April 2020	1,694
年度折舊	Depreciation for the year	(424)
於 2021 年 3 月 31 日	At 31 March 2021	1,270

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截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

14. 租賃負債

14. LEASE LIABILITIES

		集團		生產力局	
		The Group		The Council	
		2021	2020	2021	2020
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
於 4 月 1 日	At 1 April	<b>1,919</b>	2,362	<b>1,734</b>	2,118
利息支出	Interest expense (note 22)	<b>69</b>	91	<b>64</b>	83
已付	Payments	<b>(555)</b>	(534)	<b>(466)</b>	(467)
換算調整	Exchange adjustments	<b>12</b>	-	<b>-</b>	-
於 3 月 31 日	At 31 March	<b>1,445</b>	1,919	<b>1,332</b>	1,734
與財務報表的對賬：	Reconciliation to the statement of financial position:				
流動負債	Current liabilities	<b>519</b>	483	<b>423</b>	402
非流動負債	Non-current liabilities	<b>926</b>	1,436	<b>909</b>	1,332
於 3 月 31 日	At 31 March	<b>1,445</b>	1,919	<b>1,332</b>	1,734

15. 總資金

15. TOTAL FUNDS

		集團		生產力局	
		The Group		The Council	
		2021	2020	2021	2020
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
資本資助金 (附註 (a))	Capital subvention fund (note a)	<b>105,610</b>	112,196	<b>105,610</b>	112,196
收入資助儲備 (附註 (b))	Revenue reserve (note b)	<b>432,713</b>	367,068	<b>422,182</b>	358,866
		<b>538,323</b>	479,264	<b>527,792</b>	471,062
換算儲備 (附註 (c))	Exchange reserve (note c)	<b>2,234</b>	800		
		<b>540,557</b>	480,064		
非控股股東權益 (附註 (d))	Non-controlling interests (note d)	<b>1,713</b>	1,699		
		<b>542,270</b>	481,763		

(a) 資本資助金

(a) Capital subvention fund

		集團和生產力局	
		The Group and the Council	
		2021	2020
		港幣千元	港幣千元
		HK\$'000	HK\$'000
於 4 月 1 日	At 1 April	<b>112,196</b>	120,571
轉入收支賬目	Transfer to income and expenditure account	<b>(6,586)</b>	(8,375)
於 3 月 31 日	At 31 March	<b>105,610</b>	112,196

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

15. 總資金 (續)

(b) 收入儲備

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	<b>367,068</b>	313,392	<b>358,866</b>	306,997
轉自收支賬目	Surplus for the year	<b>65,645</b>	53,676	<b>63,316</b>	51,869
於 3 月 31 日	At 31 March	<b>432,713</b>	367,068	<b>422,182</b>	358,866

收入儲備是為了記錄集團及生產力局的累計盈餘 / (虧損) 而設立。

15. TOTAL FUNDS (continued)

(b) Revenue reserve

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	<b>367,068</b>	313,392	<b>358,866</b>	306,997
轉自收支賬目	Surplus for the year	<b>65,645</b>	53,676	<b>63,316</b>	51,869
於 3 月 31 日	At 31 March	<b>432,713</b>	367,068	<b>422,182</b>	358,866

This reserve was created for the purpose of recording the Group's and the Council's accumulated surplus or deficit.

(c) 換算儲備

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	<b>800</b>	1,773
換算中國業務財務報表的匯兌差異	Exchange differences on translation of financial statements of operations in the PRC	<b>1,434</b>	(973)
於 3 月 31 日	At 31 March	<b>2,234</b>	800

換算儲備包括換算香港境外業務財務報表而產生的所有匯率差額。

(c) Exchange reserve

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	<b>800</b>	1,773
換算中國業務財務報表的匯兌差異	Exchange differences on translation of financial statements of operations in the PRC	<b>1,434</b>	(973)
於 3 月 31 日	At 31 March	<b>2,234</b>	800

The exchange reserve comprises all foreign exchange differences arising from the translation of the financial statements of operations outside Hong Kong.

(d) 非控股股東權益

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	<b>1,699</b>	2,035
應佔換算儲備	Share of exchange reserve	<b>151</b>	(122)
年度應佔利潤	Share of deficit for the year	<b>(137)</b>	(214)
於 3 月 31 日	At 31 March	<b>1,713</b>	1,699

(d) Non-controlling interests

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	<b>1,699</b>	2,035
應佔換算儲備	Share of exchange reserve	<b>151</b>	(122)
年度應佔利潤	Share of deficit for the year	<b>(137)</b>	(214)
於 3 月 31 日	At 31 March	<b>1,713</b>	1,699



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 16. 年度政府整筆資助

根據政府與生產力局在 2009 年 6 月 22 日簽訂的《行政安排備忘錄》（「備忘錄」）第 8.1 段，生產力局可以將從年度政府整筆資助中節省所得的金額保留作為儲備。不論在任何時間，該儲備水平不得高於生產力局於有關財政年度所得的年度政府整筆資助額的 15%。2020/2021 年度的政府資助包括汽車零部件研究及發展中心部門所獲得的創新及科技基金資助額為 0.213 億元（2019/2020 年度：0.211 億元），此款項不列為年度整筆資助。2020/2021 年度的政府整筆資助總額為 2.122 億元（2019/2020 年度：2.162 億元）。生產力局已按備忘錄規定在本年度和以往年度全數動用所獲得的政府整筆資助。

2020/2021 年度生產力局的政府資助全數於收支賬目的政府資助收入列賬（2019/2020 年度：同上）。

## 17. 服務收入

## 16. GOVERNMENT SUBVENTION FOR RECURRENT ACTIVITIES

### Annual block grant

In accordance with paragraph 8.1 of the Memorandum of Administrative Arrangement ("MAA") dated 22 June 2009 signed between the Government and the Council, the Council is allowed to keep any savings from its annual block grant as reserves. At any one point in time the level of accumulated savings from the Council's annual block grant shall not exceed 15% of its annual block grant in the current financial year. The government subvention for the year of 2020/21 includes the grant from Innovation and Technology Fund for Automotive Parts and Accessory Systems R&D Centre of HK\$21.3 million (2019/20: HK\$21.1 million) which is not classified as annual block grant. The total block grant of the Council for the year of 2020/21 was HK\$212.2 million (2019/20: HK\$216.2 million). The annual block grant from the Government in the current and prior years has been fully expended by the Council in accordance with the MAA.

The annual block grant of the Council for the year of 2020/21 was entirely accounted for as Government subvention income in the income and expenditure account (2019/20: same).

## 17. SERVICE INCOME

	附註 Note	集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
來自客戶合約之收入					
顧問服務		454,546	374,286	432,106	369,922
培訓		13,706	11,578	13,706	11,578
製造業支援服務		19,271	21,583	19,271	21,583
展覽會及考察團		2,242	5,094	2,242	5,094
香港賽馬會資助項目	(a)				
		2,449	1,271	2,449	1,271
來自客戶合約之總收入	(b)	492,214	413,812	469,774	409,448
來自其他來源的收入					
政府資助項目		73,754	56,547	73,754	56,547
		565,968	470,359	543,528	465,995

(a) 截至 2021 年 3 月 31 日止年度，生產力局已收到香港賽馬會慈善信託基金 4,138,616 港元 (2020 年：1,091,979 港元)，用於支持非政府組織提供信息技術諮詢服務和能力建設計劃。

(a) Allocation from The Hong Kong Jockey Club Charities Trust is for operating an information technology consultancy service and capacity building programme for non-governmental organisations and HK\$4,138,616 (2019/20: HK\$1,091,979) have been received during the year ended 31 March 2021.

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17. 服務收入 (續)

(b) 確認收入的時間

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於某一時間點	At a point in time	135,890	136,401	135,890	136,401
隨時間推移	Over time	356,324	277,411	333,884	273,047
來自客戶合約之總收入	Total revenue from contracts with customers	492,214	413,812	469,774	409,448

17. SERVICE INCOME (continued)

(b) Timing of revenue recognition

(c) 下表顯示於本報告期間確認之收入金額，其於報告期初乃計入合約負債內：

2021

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
顧問服務	Consultancy	98,052	97,657
培訓	Training	1,049	1,049
製造業支援服務	Manufacturing support	2,880	2,880
		101,981	101,586

(c) Revenue recognised in the current reporting period that was included in contract liabilities at the beginning of the reporting period:

2021

2020

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
顧問服務	Consultancy	88,609	88,609
培訓	Training	2,462	2,462
製造業支援服務	Manufacturing support	1,092	1,092
展覽會及考察團	Exhibitions and study mission	230	230
		92,393	92,393

(d) 履約責任

收入確認在某一個時間點，當提供服務已滿足履約責任。收入確認隨時間推移，隨著時間過去並提供服務已滿足履約責任。一般需在提供服務前要求客戶支付短期預付款。

(d) Performance obligations

For service income recognised at a point in time, the performance obligation is satisfied upon delivery of services. For service income recognised over time, the performance obligation is satisfied over time as services are rendered. Short-term advances are normally required before rendering the services.

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## 18. 其他收入

## 18. OTHER INCOME

		集團		生產力局	
		The Group		The Council	
		2021	2020	2021	2020
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
租金收入	Rental income	1,552	6,570	1,552	5,917
利息收入	Interest income	1,878	3,154	1,755	3,030
註銷一間聯營公司之收益	Gain on deregistration of associate	–	13	–	–
雜項收入	Sundry income	11,723	4,144	11,473	3,688
政府資助	Government grant	10,785	–	10,785	–
		<b>25,938</b>	13,881	<b>25,565</b>	12,635

## 19. 職員薪俸

## 19. STAFF EMOLUMENTS

		集團		生產力局	
		The Group		The Council	
		2021	2020	2021	2020
		港幣千元	港幣千元	港幣千元	港幣千元
		HK\$'000	HK\$'000	HK\$'000	HK\$'000
薪金及浮動薪酬	Salaries and variable pay	337,098	315,341	328,756	306,156
約滿酬金	Gratuities	1,960	2,280	1,960	2,280
超時工作、膳食及其他津貼	Overtime, subsistence and other allowances	13,703	13,294	13,703	13,294
職員教育津貼	Staff education allowances	–	158	–	159
養老金成本 — 確定供款計劃	Pension costs - defined contribution plans	33,081	31,085	33,081	31,085
醫療福利計劃	Medical benefits scheme	9,749	9,262	9,749	9,262
		<b>395,591</b>	371,420	<b>387,249</b>	362,236

除上述外，僱員支出 26,865,000 元（2020 年：19,472,000 元）已計入集團及生產力局項目相關支出。

In addition to the above, staff costs amounting to HK\$26,865,000 (2020: HK\$19,472,000) have been charged to project related expenses of the Group and the Council.

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## 20. 高級管理人員薪酬

高級管理人員就其向集團及生產力局提供服務所收取的薪酬（薪金、津貼、實物福利和公積金供款）總額如下：

## 20. SENIOR MANAGEMENT'S REMUNERATION

The aggregate remuneration (salaries, allowances, benefits-in-kind and provident fund contributions) received by the senior management for their services rendered to the Group and the Council are listed as follows:

		集團及生產力局 The Group and the Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
畢堅文，總裁	Mohamed Din Butt, Executive Director	4,446	4,356
張梓昌，副總裁（科技發展）	Lawrence Cheung, Director, Technology Development	3,396	3,250
老少聰，副總裁（企業管理） （於 2019 年 1 月 31 日退休）	Gordon Lo, Director, Business Management (retired on 31 January 2019)	–	113
黎少斌，副總裁（數碼）	Edmond Lai, Director, Digital	3,286	3,106
林芷君，首席資助計劃總監 （於 2021 年 3 月 1 日任命）	Vivian Lin, Chief Operating Officer, Funding Schemes (appointed on 1 March 2021)	234	–
		<b>11,362</b>	10,825

## 21. 生產力局理事會各成員的薪酬

於年內，生產力局主席及其他理事會成員均無就其向生產力局提供的服務收取任何薪酬（2020 年：零）。

## 21. REMUNERATION OF MEMBERS OF THE COUNCIL

During the year, the Chairman and other members of the Council did not receive any remuneration for their services rendered to the Council (2020: Nil).

## 22. 其他支出

## 22. OTHER EXPENSES

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
一般及行政支出	General and administrative expenses	47,588	43,524	45,854	41,210
項目相關支出	Project related expenses	259,202	190,720	249,881	199,222
出售物業、廠房和設備虧損	Loss on disposal of property, plant and equipment	596	273	590	260
折舊	Depreciation				
– 物業、廠房和設備	– property, plant and equipment	43,249	48,251	43,026	47,994
– 使用權資產	– right-of-use assets	509	491	424	424
無形資產攤銷	Amortisation of intangible assets	4,948	4,356	4,933	4,340
租賃負債之利息	Interest expense on lease liabilities	69	91	64	83
核數師酬金	Auditor's remuneration	1,084	916	583	481
雜項支出	Sundry expenses	13,460	16,326	13,219	16,248
		<b>370,705</b>	304,948	<b>358,574</b>	310,262

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

### 23. 所得稅

(a) 綜合收支賬目所示的所得稅為：

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
本期 – 香港以外年度稅項	Current tax – outside Hong Kong Provision for the year	148	147

由於生產力局獲稅務局根據香港《稅務條例》第 87 條豁免繳納所有香港稅項，因此毋須繳納香港利得稅。

由於生產力局的香港附屬公司於截至 2021 年 3 月 31 日和 2020 年 3 月 31 日止的年度內無應課稅盈利，故並無作出香港利得稅準備。

生產力局的中國附屬公司的稅率是 25% (2020 年：25%)。

(b) 稅務支出與會計盈餘以適用稅率作出的對賬：

### 23. INCOME TAX

(a) Income tax in the consolidated income and expenditure account represents:

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
本期 – 香港以外年度稅項	Current tax – outside Hong Kong Provision for the year	148	147

The Council is not subject to Hong Kong profits tax as the Council has been granted exemption from all Hong Kong taxes by the Inland Revenue Department under Section 87 of the Inland Revenue Ordinance.

No provision for Hong Kong profits tax for the Council's Hong Kong subsidiaries has been made as they did not have assessable profit during the year ended 31 March 2021 (2020: Nil).

Taxation for the Council's Mainland subsidiaries is charged at 25% (2020: 25%).

(b) Reconciliation between tax expense and accounting surplus at applicable tax rates:

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
除稅前盈餘	Surplus before taxation	59,070	45,234
按相關司法管轄區適用稅率 計算除稅前盈餘的名義稅項	Notional tax on surplus before taxation, calculated at rates applicable in the jurisdictions concerned	9,506	7,328
毋須課稅收入的稅項影響	Tax effect of non-taxable income	(132,552)	(118,159)
不可抵扣支出的稅項影響	Tax effect of non-deductible expenses	123,194	110,978
實際稅項支出	Income tax expense	148	147

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

23. 所得稅 (續)

(c) 綜合財務狀況表應付稅項變動：

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	120	6
年度稅項	Provision for the year	148	147
已付的中國企業所得稅	PRC corporate income tax paid	(56)	(33)
於 3 月 31 日	At 31 March	212	120

於財務狀況表中：

Representing:

		集團 The Group	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
可退回稅項	Tax refundable	(2)	(2)
應付稅項	Tax payable	214	122
於 3 月 31 日	At 31 March	212	120

(d) 遞延稅項資產與負債：

在報告期末，集團有稅項虧損約為 1,666,000 元（2020 年：1,230,000 元）可用作抵消該等出現虧損的附屬公司的未來應課稅利潤。管理層認為，由於未能確定是否有足夠未來應課稅利潤可供抵消稅務虧損，所以未針對該稅項虧損確認遞延稅項資產。可用作抵消稅項虧損（與中國子公司有關的可用作抵消稅項虧損除外）可無限期用作抵消該等出現虧損的附屬公司的未來應課稅利潤。中國子公司有關的可用作抵消稅項虧損為 462,000 港元（2020 年：738,000 港元），將在五年後到期。

集團於 2021 年 3 月 31 日和 2020 年 3 月 31 日並無須予確認的重大遞延稅項負債。

(d) Deferred tax assets and liabilities

At the end of the reporting period, the Group had tax losses of approximately HK\$1,666,000 (2020: HK\$1,230,000) that are available for offsetting against future taxable profits of subsidiaries in which the losses arose. Deferred tax assets have not been recognised in respect of these tax losses as, in the opinion of the management, it is uncertain whether sufficient future taxable profits will be available against which the tax losses can be utilised. Unused tax losses (except those related to a subsidiary in China) can be carried forward without time limit. The subsidiary in China has unused tax losses of HK\$462,000 (2020: HK\$738,000) which will expire in five years.

The Group has no material deferred tax liabilities requiring recognition as at 31 March 2021 and 2020.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 24. 承擔

在報告期末，尚未於綜合財務報表內撥備的資本承擔如下：

## 24. COMMITMENTS

Capital commitments outstanding at the reporting date not provided for in the consolidated financial statements were as follows:

		集團及生產力局 The Group and the Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
已簽約	Contracted for	6,367	4,339

## 25. 按類別劃分的金融工具

截至報告期末日，各類別金融工具的賬面金額如下：

## 25. FINANCIAL INSTRUMENTS BY CATEGORY

The carrying amounts of each category of financial instruments as at the reporting date are as follows:

### 金融資產

### Financial assets

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>以攤餘成本計量的金融資產</b>	<b>Financial assets at amortised cost</b>				
包括在應收賬款、預付款項 及按金的金融資產（附註 9）	Financial assets included in accounts receivable and other current assets (note 9)	105,719	104,932	104,655	104,337
現金、銀行存款及定期存款 （附註 10）	Cash, bank balances and fixed deposits (note 10)	1,090,658	607,150	1,068,119	589,056
應收附屬公司款項	Amounts due from subsidiaries	-	-	810	1,169
		<b>1,196,377</b>	712,082	<b>1,173,584</b>	694,562

### 金融負債

### Financial liabilities

		集團 The Group		生產力局 The Council	
		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
<b>以攤餘成本計量的金融負債</b>	<b>Financial liabilities at amortised cost</b>				
包括在應付賬款及應計費用的 金融負債（附註 11）	Financial liabilities included in accounts payable and other current liabilities (note 11)	751,066	92,449	748,741	91,646
租賃負債（附註 14）	Lease liabilities (note 14)	1,445	1,919	1,332	1,734
應付附屬公司款項	Amounts due to subsidiaries	-	-	11,926	11,841
		<b>752,511</b>	94,368	<b>761,999</b>	105,221

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 26. 金融風險管理及公允價值

集團在正常業務過程中會產生信貸、流動資金、利率及外幣風險。這些風險是按照集團的財務管理政策及原則加以管理，具體如下：

### (a) 信貸風險

集團的信貸風險主要來自應收賬款。管理層已制定信貸政策，並且持續監控信貸風險額度。

### 於 2021 年 3 月 31 日和 2020 年 3 月 31 日的最高風險及年結階段

下表載列於 2021 年 3 月 31 日和 2020 年 3 月 31 日基於本集團的信貸政策的信貸質素及最高信貸風險（主要基於逾期資料，除非其他資料可在無須付出不必要成本或努力的情況下獲得）及年結階段分析。

#### 集團

於 2021 年 3 月 31 日

## 26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE

Exposure to credit, liquidity, interest-rate and currency risks arises in the normal course of the Group's business. The Group's exposure to these risks and the financial risk management policies and practices used by the Group to manage these risks are described below:

### (a) Credit risk

The Group's credit risk is primarily attributable to bank balances, fixed deposits, contract assets and accounts receivable. Management has a credit policy in place and exposure to credit risks are monitored on an ongoing basis.

### Maximum exposure and year-end staging as at 31 March 2021 and 2020

The table below shows the credit quality and the maximum exposure to credit risk based on the Group's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and year-end staging classification as at 31 March 2021 and 2020.

#### The Group

As at 31 March 2021

		十二個月 預期信貸虧損 Exposure to 12 month expected credit loss			全期預期信貸虧損 Exposure to lifetime expected credit losses	
		第 1 階段 Stage 1 港幣千元 HK\$'000	第 2 階段 Stage 2 港幣千元 HK\$'000	第 3 階段 Stage 3 港幣千元 HK\$'000	簡化方法 Simplified approach 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
應收賬款 *	Accounts receivable*	–	–	–	16,062	16,062
合約資產	Contract assets	–	–	–	132,430	132,430
計入預付款項、按金及其他應收款項的金融資產	Financial assets included in prepayments and deposits					
– 正常 **	– Normal**	89,994	–	–	–	89,994
現金及現金等價物	Cash, bank balances, and fixed deposits					
– 尚未逾期	– Not yet past due	1,090,658	–	–	–	1,090,658
		1,180,652	–	–	148,492	1,329,144



截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 26. 金融風險管理及公允價值 (續)

### (a) 信貸風險 (續)

於 2020 年 3 月 31 日

		十二個月 預期信貸虧損 Exposure to 12 month expected credit loss			全期預期信貸虧損 Exposure to lifetime expected credit losses	
		第 1 階段 Stage 1 港幣千元 HK\$'000	第 2 階段 Stage 2 港幣千元 HK\$'000	第 3 階段 Stage 3 港幣千元 HK\$'000	簡化方法 Simplified approach 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
應收賬款 *	Accounts receivable*	-	-	-	25,922	25,922
合約資產	Contract assets	-	-	-	63,360	63,360
計入預付款項、按金及其 他應收款項的金融資產	Financial assets included in prepayments and deposits					
— 正常 **	— Normal**	79,225	-	-	-	79,225
現金及現金等價物	Cash, bank balances, and fixed deposits					
— 尚未逾期	— Not yet past due	607,150	-	-	-	607,150
		686,375	-	-	89,282	775,657

\* 就本集團應用減值簡化法的應收賬款而言，以撥備矩陣為基礎的資料於財務報表附註 9 披露。

\*\* 當計入預付款項、按金及其他應收款項的金融資產並無逾期且並無資料顯示該等金融資產自初始確認以來的信貸風險大幅上升時，該等資產的信貸質素被視為「正常」。

截至 2021 年 3 月 31 日止年度，集團五大客戶的應收賬款佔應收賬款總額的 53% (2020 年：67%)。

截至 2021 年 3 月 31 日止年度，集團五大客戶的合約資產佔合約資產總額的 72% (2020 年：29%)。

關於集團來自應收賬款信貸風險的進一步數量分析，列示於附註 9。

## 26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

### (a) Credit risk (continued)

As at 31 March 2020

		十二個月 預期信貸虧損 Exposure to 12 month expected credit loss			全期預期信貸虧損 Exposure to lifetime expected credit losses	
		第 1 階段 Stage 1 港幣千元 HK\$'000	第 2 階段 Stage 2 港幣千元 HK\$'000	第 3 階段 Stage 3 港幣千元 HK\$'000	簡化方法 Simplified approach 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
應收賬款 *	Accounts receivable*	-	-	-	25,922	25,922
合約資產	Contract assets	-	-	-	63,360	63,360
計入預付款項、按金及其 他應收款項的金融資產	Financial assets included in prepayments and deposits					
— 正常 **	— Normal**	79,225	-	-	-	79,225
現金及現金等價物	Cash, bank balances, and fixed deposits					
— 尚未逾期	— Not yet past due	607,150	-	-	-	607,150
		686,375	-	-	89,282	775,657

\* For accounts receivable to which the Group applies the simplified approach for impairment, information based on the provision matrix is disclosed in note 9.

\*\* The credit quality of the financial assets included in prepayments and deposits are considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

As at 31 March 2021, 53% (2020: 67%) of the total accounts receivable was due from the Group's five largest customers.

As at 31 March 2021, 72% (2020: 29%) of the total contract assets related to the Group's five largest customers.

Further quantitative disclosures in respect of the Group's exposure to credit risk arising are set out in note 9.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

26. 金融風險管理及公允價值 (續)

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(a) 信貸風險 (續)

(a) Credit risk (continued)

生產力局

The Council

於 2021 年 3 月 31 日

As at 31 March 2021

		十二個月 預期信貸虧損 Exposure to 12 month expected credit loss		全期預期信貸虧損 Exposure to lifetime expected credit losses		
		第 1 階段 Stage 1 港幣千元 HK\$'000	第 2 階段 Stage 2 港幣千元 HK\$'000	第 3 階段 Stage 3 港幣千元 HK\$'000	簡化方法 Simplified approach 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
應收賬款 *	Accounts receivable*	–	–	–	15,710	15,710
合約資產	Contract assets	–	–	–	132,410	132,410
計入預付款項、按金及其 他應收款項的金融資產	Financial assets included in prepayments and deposits					
– 正常 **	– Normal**	89,223	–	–	–	89,223
現金及現金等價物	Cash, bank balances, and fixed deposits					
– 尚未逾期	– Not yet past due	1,068,119	–	–	–	1,068,119
		1,157,342	–	–	148,120	1,305,462

於 2020 年 3 月 31 日

As at 31 March 2020

		十二個月 預期信貸虧損 Exposure to 12 month expected credit loss		全期預期信貸虧損 Exposure to lifetime expected credit losses		
		第 1 階段 Stage 1 港幣千元 HK\$'000	第 2 階段 Stage 2 港幣千元 HK\$'000	第 3 階段 Stage 3 港幣千元 HK\$'000	簡化方法 Simplified approach 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000
應收賬款 *	Accounts receivable*	–	–	–	25,893	25,893
合約資產	Contract assets	–	–	–	63,360	63,360
計入預付款項、按金及其 他應收款項的金融資產	Financial assets included in prepayments and deposits					
– 正常 **	– Normal**	78,659	–	–	–	78,659
現金及現金等價物	Cash, bank balances, and fixed deposits					
– 尚未逾期	– Not yet past due	589,056	–	–	–	589,056
		667,715	–	–	89,253	756,968

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 26. 金融風險管理及公允價值 (續)

### (a) 信貸風險 (續)

- \* 就本集團應用減值簡化法的應收賬款而言，以撥備矩陣為基礎的資料於財務報表附註 9 披露。
- \*\* 當計入預付款項、按金及其他應收款項的金融資產並無逾期且並無資料顯示該等金融資產自初始確認以來的信貸風險大幅上升時，該等資產的信貸質素被視為「正常」。

截至 2021 年 3 月 31 日止年度，集團五大客戶的應收賬款佔應收賬款總額的 54% (2020 年：67%)。

截至 2021 年 3 月 31 日止年度，集團五大客戶的合約資產佔合約資產總額的 72% (2020 年：29%)。

關於集團來自應收賬款信貸風險的進一步數量分析，列示於附註 9。

### (b) 流動資金風險

集團的政策是定期監控流動資金需求，以確保維持充足的現金儲備，應付到期時合約性及合理可預見的責任所需。

下表詳列出非衍生財務負債於報告日之尚餘合約到期情況，此乃根據訂約未貼現現金流量 (包括以訂約利率計算之利息支出；若為浮動利率，則為根據報告日之即期利率計算之利息支出) 及本集團及生產力局可能需要付款之最早日期而得出。

## 26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

### (a) Credit risk (continued)

- \* For accounts receivable to which the Council applies the simplified approach for impairment, information based on the provision matrix is disclosed in note 9.
- \*\* The credit quality of the financial assets included in prepayments and deposits are considered to be "normal" when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition.

As at 31 March 2021, 54% (2020: 67%) of the total accounts receivable was due from the Council's five largest customers.

As at 31 March 2021, 72% (2020: 29%) of the total contract assets related to the Council's five largest customers.

Further quantitative disclosures in respect of the Council's exposure to credit risk arising from accounts receivable are set out in note 9.

### (b) Liquidity risk

The Group's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to satisfy its contractual and reasonably foreseeable obligations as they fall due.

The following table details the remaining contractual maturities at the end of the reporting period of the non-derivative financial liabilities, which are based on the contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the reporting date) and the earliest date the Group and the Council can be required to pay.

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

26. 金融風險管理及公允價值 (續)

(b) 流動資金風險 (續)

集團

2021 年

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,445	1,511	563	482	466
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	751,066	751,066	751,066	-	-
		<b>752,511</b>	<b>752,577</b>	<b>751,629</b>	<b>482</b>	<b>466</b>

生產力局

2021 年

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,332	1,398	466	466	466
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	748,741	748,741	748,741	-	-
應付附屬公司款項	Amounts due to subsidiaries	11,926	11,926	11,926	-	-
		<b>761,999</b>	<b>762,065</b>	<b>761,133</b>	<b>466</b>	<b>466</b>

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(b) Liquidity risk (continued)

The Group

2021

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,445	1,511	563	482	466
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	751,066	751,066	751,066	-	-
		<b>752,511</b>	<b>752,577</b>	<b>751,629</b>	<b>482</b>	<b>466</b>

The Council

2021

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,332	1,398	466	466	466
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	748,741	748,741	748,741	-	-
應付附屬公司款項	Amounts due to subsidiaries	11,926	11,926	11,926	-	-
		<b>761,999</b>	<b>762,065</b>	<b>761,133</b>	<b>466</b>	<b>466</b>

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

26. 金融風險管理及公允價值 (續)

(b) 流動資金風險 (續)

集團

2020 年

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,919	2,052	551	555	946
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	313,326	313,326	313,326	–	–
		315,245	315,378	313,877	555	946

生產力局

2020 年

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,734	1,863	465	466	932
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	312,523	312,523	312,523	–	–
應付附屬公司款項	Amounts due to subsidiaries	11,841	11,841	11,841	–	–
		326,098	326,227	324,829	466	932

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(b) Liquidity risk (continued)

The Group

2020

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,919	2,052	551	555	946
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	313,326	313,326	313,326	–	–
		315,245	315,378	313,877	555	946

The Council

2020

		賬面值 Carrying amount 港幣千元 HK\$'000	總訂約 未折現 現金流量 Total contractual undiscounted cash flows 港幣千元 HK\$'000	於一年內 或應要求 Within 1 year or on demand 港幣千元 HK\$'000	超過一年但 小過兩年 More than 1 year but less than 2 years 港幣千元 HK\$'000	超過兩年但 小過五年 More than 2 years but less than 5 years 港幣千元 HK\$'000
租賃負債 (附註 14)	Lease liabilities (note 14)	1,734	1,863	465	466	932
財務負債包括貿易及其他 應付款項 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	312,523	312,523	312,523	–	–
應付附屬公司款項	Amounts due to subsidiaries	11,841	11,841	11,841	–	–
		326,098	326,227	324,829	466	932

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 26. 金融風險管理及公允價值 (續)

### (c) 利率風險

生產力局認為目前並無重大利率風險。

### (d) 外幣風險

生產力局認為目前並無重大外幣風險。

### (e) 資本管理

集團所界定的「資本」包括總資金的所有組成部分。集團不會將因與其他集團公司進行交易業務所產生的交易結餘視為資本。

集團管理資本的首要目標是保障集團有能力持續經營，以及確保集團能於可見未來支付到期的負債。

集團按照集團的資本管理規定，定期審閱及管理集團的資本結構。在本年度及以前年度，生產力局及其任何附屬公司概無受到外來施加的資本規定所規限。

## 27. 關聯方交易

除本財務報表另有披露的交易及結餘外，集團曾經於年內進行以下關聯方交易：

生產力局的理事會成員是由政府行政長官委任。由於政府可對生產力局發揮重大影響力，故此生產力局與政府之間的交易被視為關聯方交易，並於本賬目內分開列示。年內，生產力局曾與政府及生產力局理事會成員進行下列關聯方交易：

## 26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

### (c) Interest rate risk

The Council considers that there is no significant exposure to interest rate risk.

### (d) Currency risk

The Council considers that there is no significant exposure to currency risk.

### (e) Capital management

The Group defines "capital" as including all components of total funds. Trading balances that arise as a result of trading transactions with other group companies are not regarded by the Group as capital.

The Group's primary objectives when managing capital are to safeguard the Group's ability to continue as a going concern and to enable the Group to meet its liabilities as they fall due for the foreseeable future.

The Group's capital structure is regularly reviewed and managed with due regard to the capital management practices of the Group. Neither the Council nor its subsidiaries are subject to externally imposed capital requirement in the current and prior years.

## 27. RELATED PARTY TRANSACTIONS

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Group entered into the following related party transactions during the year:

Council Membership of the Council is appointed by the Chief Executive of the Government. The Government has significant influence over the Council, and transactions between the Council and the Government are considered to be related party transactions and are identified separately in these financial statements. During the year, the Council had the following related party transactions with the Government and Council Members:

		2021 港幣千元 HK\$'000	2020 港幣千元 HK\$'000
收取政府資助，用於經常性活動	Receipt of government subvention used for recurrent activities	<b>233,460</b>	237,362
政府資助	Government grant	<b>10,785</b>	-
來自政府的服務收入（附註 a）	Service income from the Government (note a)	<b>163,537</b>	126,052
來自政府資助項目的收入（附註 b）	Service income from government funding schemes (note b)	<b>131,877</b>	74,750
收入自生產力局理事會成員有關的機構	Income from entities related to members of the Council	<b>983</b>	-
採購自生產力局理事會成員有關的機構	Purchases from entities related to members of the Council	<b>60</b>	80

截至 2021 年 3 月 31 日止年度 Year ended 31 March 2021

## 27. 關聯方交易 (續)

附註：

- (a) 來自政府的服務收入指涉及環境管理、科技發展、資訊科技、業務管理、秘書處服務費等項目，此等項目均透過競價方式，或透過與不同政府部門訂立夥伴協議而取得，而相關的收入是按照協議條款收取的。
- (b) 來自政府資助計劃的收入指科研項目（除作為執行機構推行之項目）及提供秘書處服務之項目，此等項目均透過競價方式或透過與創新科技署訂立協議而取得，而相關的收入是按照協議條款收取的。

## 28. 比較數字

若干比較數字已重新分類，以符合本年度之呈列方式。

## 29. 財務報表的批准

本財務報表由生產力局於 2021 年 7 月 28 日核准並許可發出。

## 27. RELATED PARTY TRANSACTIONS (continued)

Notes:

- (a) The service income from the Government relates to projects in environmental management, technology development, information technology, business management, secretariat projects with the Government, etc., which were obtained either by a competitive process or through partnership agreements with various government departments and bureaux, and the income was charged in accordance with the terms of the agreements.
- (b) The service income from government funding schemes relates to projects in research and development (excluding projects acting as implementation agent) and secretariat projects which were obtained by a competitive process or through agreements with Innovation and Technology Commission, and the income was charged in accordance with the terms of the agreements.

## 28. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's presentation.

## 29. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Council on 28 July 2021.



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