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創新·從未停步
INNOVATION NEVER STOPS



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推行
Implemented

652

個綜合服務項目
new integrated service
projects



服務超過
Served over

14,000

家中小企
SMEs

營運摘要 Operational Highlights

- ◆ 推行**652**個綜合服務項目
- ◆ 開展**105**個新研發項目（見第48頁「主要績效指標」）
- ◆ 取得**40**項專利註冊；推行**70**個引用生產力局專利的新項目
- ◆ 年內綜合服務收入達港幣**6億6千6百萬**元
- ◆ 工業4.0的相關服務收入增長**36%**（2018/19起的年均增長率）
- ◆ 超過**90%**技術項目已應用於工業項目
- ◆ 全年收入同比增長**13%**
- ◆ Implemented **652** new integrated service projects
- ◆ Kickstarted **105** new R&D projects (See page 48 "Key Performance Indicators")
- ◆ Obtained **40** patents and commenced **70** new projects using HKPC's patents
- ◆ Consolidated Service Income reached **HK\$666 million**
- ◆ **36%** Industry 4.0 (i4.0) related service income growth (Annual growth rate since 2018/19)
- ◆ More than **90%** of technical projects applied to industrial projects
- ◆ Income growth of **13%** year over year

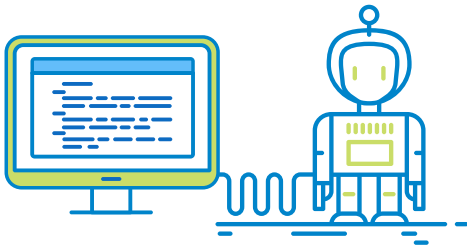
中小企支援 SME Support

- ◆ 服務超過**14,000**家中小企
- ◆ **90%**採購自本地企業，當中約**75%**購自中小企
- ◆ 年內獲批申請涉及的總政府資助額約港幣**21億元**，已發放的資助額超過港幣**16億元**
- ◆ Served **over 14,000** SMEs
- ◆ **90%** local procurement of which **75%** purchased from SMEs
- ◆ Approved Government funding of around **HK\$2.1 billion** within the year of which over **HK\$1.6 billion** had been disbursed to applicants



殊榮 Accolades

- ◆ **85** 個本地及海外殊榮
 - **85%** 為前三甲
 - **89%** 由政府資助計劃支持
- ◆ **85** local and overseas accolades
 - **85%** Top-three
 - **89%** Supported by Government Funding



帶領來自超過70間學校逾
Led over

500 名學生創下「機械人集體編程」
健力士世界紀錄
students from over 70 schools to achieve
Guinness World Record for Mass Robot
Programming

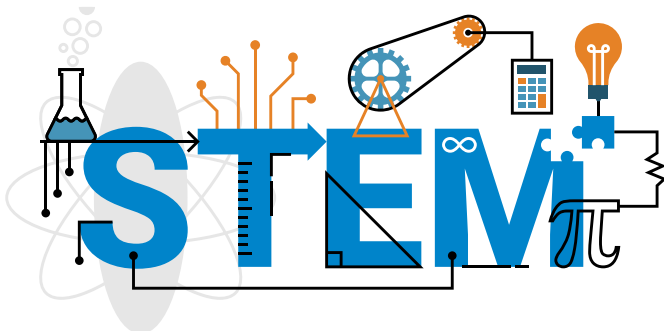
未來技能
FutureSkills

- ◆ 帶領來自超過70間學校逾500名學生創下「機械人集體編程」健力士世界紀錄
- ◆ 舉辦533個「未來技能FutureSkills」收費培訓課程及156個免費課程，逾30,000人參加
- ◆ 舉辦108場STEM活動，共有來自超過100所學校逾5,300位師生參與
- ◆ Led over 500 students from over 70 schools to achieve Guinness World Record for Mass Robot Programming
- ◆ Delivered 533 fee-charging FutureSkills training programmes and 156 non-fee-charging courses, with over 30,000 participants in total
- ◆ Held 108 STEM activities with over 5,300 students and teachers from over 100 schools participated

舉辦
Held **108**

場STEM活動，共有來自超過100所學校逾5,300位師生參與

STEM activities with over 5,300 students and teachers from over 100 schools participated



舉辦
Held

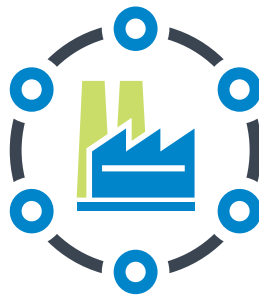
92

場行業諮詢活動
industry consultation events

持份者及客戶
Stakeholder Engagement & Customers

- ◆ 舉辦92場行業諮詢活動
- ◆ 26,327人次參加生產力局研討會、工作坊、會議、展覽及免費培訓課程
- ◆ 客戶滿意指數評分：9.2/10
- ◆ Held 92 industry consultation events.
- ◆ 26,327 people attended HKPC's seminars, workshops, conferences, exhibitions and free training courses.
- ◆ Customer Satisfaction Index Score: 9.2/10





再工業化：香港製造 Reindustrialisation: Made in Hong Kong

- ◆ 生產力局全力配合香港特別行政區政府推動再工業化的政策，利用創新科技為香港企業建立多條智能及自動化生產線，並提供「一條龍」支援，由可行性研究、工廠佈局、生產線設計以至配對政府資助基金及培訓科研人才，協助本地製造業轉向高增值生產，透過運用傳感器、物聯網及機器視覺等「工業4.0」技術成就先進製造，提升產能同時節省用地、人手及生產時間，讓優質的「香港製造」品牌發光發亮。
- ◆ HKPC fully aligns with the HKSAR Government in its policy of promoting reindustrialisation by helping Hong Kong enterprises to establish a number of intelligent and automated production lines with innovation and technology (I&T). Our “one-stop” support includes the whole process from feasibility studies, factory layout and production line design to matching government funding and training tech talents. With the adoption of i4.0 advanced manufacturing technologies such as sensors, Internet of Things (IoT) and machine vision to enhance production capacity and saving land, manpower and production time, we assist local manufacturers in moving towards high value-added production and letting the trusted mark of “Made in Hong Kong” brand shine.

食品業 Food Industry

- 為廚房壹號有限公司的中央廚房建設U形緊湊佈局的**食品加工智能生產線***，減少材料重覆運送，提升生產效率
- 為聯泰香港鮮蛋液有限公司設立香港首條**鮮蛋液智能生產線***，將有助大幅提高產能2至3倍，並提升食品安全
- 為怡加新（香港）實業有限公司設立香港首條**新鮮粟米汁智能生產線***，除大幅提升產能外，亦通過智能感應器收集及監測生產數據，以先進科技改進殺菌技術
- 為 Transform (HK) Co., Ltd. 建設**鹼性健康飲用水智能生產線#**，優化其生產流程、提升產能及出品質素
- An **intelligent production line for food processing*** for CK One Limited, with a U-shape layout to address concern on land constraint and speed up the entire process by minimising the chance of duplicated transfer of materials
- Hong Kong's first **intelligent production line of fresh liquid eggs*** for Luen Tai Hong Kong Fresh Liquid Eggs Limited, which will help increase production by 2 to 3 times as well as enhance food safety
- Hong Kong's first **intelligent production line for fresh corn juice*** for 2 Plus 3 (HK) Industrial Company Limited, collecting and monitoring production data by intelligent sensors to improve the sterilisation process as well as production capacity
- An **intelligent production line for healthy alkaline drinking water#** for Transform (HK) Co., Ltd. to optimise the production process and increase the production capacity and quality

建造業 Construction Industry

- 為蘇利亞有限公司建設香港首條**鋼筋摩擦壓接智能生產線***，利用智能化工廠預製組件提升建築構件的質量及供應的穩定性
- Hong Kong's first **rebar friction welding smart production line*** for So Li Ah Company Limited, leveraging intelligent factory to prefabricate components and improve the quality of building components and supply stability

* 成功申請創新科技署「再工業化資助計劃」
成功申請創新科技署「投資研發現金回贈計劃」

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紡織 / 製造業

Textile / Manufacturing Industry

- 為 Nanoshields Technology Limited 度身設計和建立兩條納米纖維過濾材料智能靜電紡絲生產線*，並為其員工提供工業4.0及智能技術培訓；將有助提升產量超過60%，每年可生產超過300噸材料用作製造個人防護裝備和濾水器
- 為力勁機械國際有限公司開發**智能化全自動自除塵自監控可移動式口罩機**#，自帶除塵系統，可在任何環境快速投入生產，有助緊急應對突發全球衛生事故
- 為偉聯塑膠有限公司在本地開發及建立**光學自適鏡片智能生產線**#，佔地不多且只需兩人操作，最多每小時可生產 100 塊鏡片，平均36秒即可生產一片
- 為 Western Tool & Mold Limited 開發**具備實時環境控制的智能生產噴漆房**，提升飛機部件的噴漆穩定性，次品率降低15%
- Custom design and set up of two **intelligent electrospinning production lines for nanofiber filter material*** for Nanoshields Technology Limited, as well as i4.0 and intelligent technology training for their staff, with the aim of raising output by more than 60% and producing over 300 tonnes of material annually for personal protective equipment and water filters
- A **smart module type mask production machine with self-cleaning system**# for L.K. Machinery International Limited, offering a plug-and-play mask production solution in any environment for responding quickly to global health emergencies
- An **intelligent production line for optical adaptive lenses**# for Wai Luen Plastic Company Limited, occupying less space and requiring only two persons to operate, with a maximum production output of 100 lenses per hour and average production speed of 36 seconds for one lens
- An **intelligent production paint booth with real-time environmental control** for Western Tool & Mold Limited, enhancing stability of painting process of aircraft components and reducing defect rate by 15%

中醫藥業

Chinese Medicine Industry

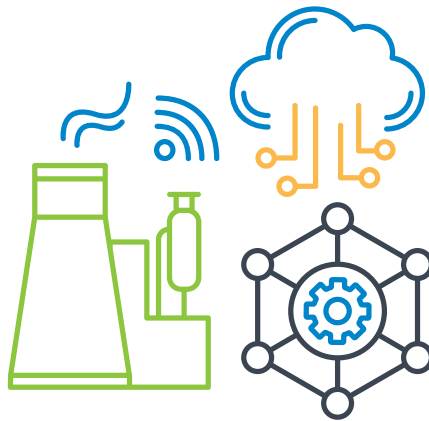
- 為位元堂藥廠有限公司設立**智能自動化GMP產品包裝生產系統**，利用機器視覺技術監察系統表現來提升產品包裝質素及穩固度
- 為保心安藥廠有限公司研發內置實時數據採集功能的**全自動智慧GMP產品包裝設備**#，每小時可包裝3,000瓶藥油，滿足複雜和嚴格的中藥產品包裝要求
- 為太和洞藥廠有限公司設計和製作**能處理多層不同材質包裝中成藥的模組原型**#，用於玻璃小瓶裝的多層包裝、摺疊和封口工序，涉及不同材質、硬度、張力的包裝物料。該原型將作為日後開發的智能包裝系統的核心組件
- An **automated packaging system with intelligent control software for Chinese medicine products in compliance with GMP** for Wai Yuen Tong Medicine Co. Ltd., with machine vision technology for enhancing product packaging quality and robustness
- A **fully-automated intelligent packaging system for GMP products**# with built-in real-time data collection feature for Po Sum On Medicine Factory Limited, enabling wrapping of 3,000 bottles of medicine oil per hour complying with complex and strict packaging requirements of traditional Chinese medicine products
- A **module for multi-layer packaging with diverse materials of Chinese medicine product**# for Tai Wo Tung Medicine Co. Ltd., which involves wrapping, folding and sealing of glass bottle packaging with a wide range of packaging materials (in term of texture, hardness and tension). The prototype will serve as the core module in a smart manufacturing system to be developed in the future

- ◆ 與港大經管學院合作，於2021年7月至9月進行《香港再工業化研究》，期間成功訪問184間企業，探討香港食品科技、健康科技及綠色科技發展「再工業化」的條件、可行性以及所面對的挑戰，結果顯示「新一代半導體」為「再工業化」中極具潛力發展的新興產業。
- ◆ 年內舉辦了42個活動 / 研討會，於粵港澳大灣區推廣再工業化及其他生產力局服務；來年將會繼續舉辦再工業化相關推廣活動及進行調研報告。

- ◆ Collaborated with HKU Business School to conduct the **Reindustrialisation Study – Hong Kong** from July to September 2021 exploring the conditions, feasibility and challenges faced by Hong Kong's FoodTech, HealthTech and GreenTech to realise reindustrialisation. **184** companies were interviewed and results showed that “new generation semiconductors” have the potential to develop into an emerging industry of reindustrialisation.
- ◆ Organised **42** activities / seminars in the Guangdong-Hong Kong-Macao Greater Bay Area (GBA), including Hong Kong, to promote reindustrialisation and other HKPC services. We will continue to organise such promotional events as well as to conduct research studies on related topics in the next year.

* 成功申請創新科技署「再工業化資助計劃」
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先進製造 Advanced Manufacturing

- ◆ 生產力局一直致力協助港資企業為其在香港及香港以外的生產線升級轉型，利用工業4.0技術實踐先進製造，提升生產力。
- ◆ 生產力局推行「**工業4.0升級與認可計劃**」，已幫助**20**多個行業共**70**多家企業應用智能製造的技術進行生產，包括：
 - 為佛山市南海奔達模具有限公司研發的**工業4.0汽車輪轂模具智能製造系統[#]**，讓企業生產設備綜合效率提升20%、準時交付率提高20%，生產成本更節省高達30%。此項目於2021年獲生產力局頒發智能製造「工業4.0信息物理生產系統」認可證書，同年再榮獲於大灣區首批「佛山市數字化智能化工示範車間」殊榮。
 - 協助武漢華中數控股份有限公司和力博信息技術有限公司獲得「工業4.0信息物理生產系統」認證，促進大灣區智能製造發展。
 - 為富強塑膠五金製品廠有限公司大灣區廠房研發適用於微型馬達五金零件的**智能型多工位精密沖壓生產系統**，讓生產線無須人手當值，而產品合格率和交付準時率分別提升至99%及100%。
 - 成功協助健大企業有限公司升級其在大灣區的生產線，實現實時監控的無紙化車間，滿足國際汽車工業要求，90%以上工單自動排產，整體設備效率提高了15%。
 - 協助鴻利達塑膠製品有限公司開發人工智能數字化管理系統，升級其在大灣區的生產線，通過大數據分析和人工智能算法，令企業可生產準確數量的產品，整體庫存減少30%。
- ◆ 生產力局研發的「**SMART PATCH**」獲得「2022年日內瓦國際發明展」最高榮譽「評審團嘉許金獎」。它是兼容5G通訊的通用工業物聯網（IIoT）設備，讓新舊機器能夠互相溝通，幫助多家本地及海外企業以較低成本實踐智能生產。
- ◆ HKPC is always committed to assisting Hong Kong enterprises in upgrading and transforming their production lines, whether within or outside Hong Kong, towards advanced manufacturing using i4.0 technologies for enhancing productivity.
- ◆ HKPC has been implementing the **Industry 4.0 Upgrade and Recognition Programme**, assisting over **70** enterprises from over **20** industries in applying intelligent manufacturing technologies in their production, including:
 - Assisted Foshan Nanhai Superband Mould Co., Ltd. to build an **i4.0 intelligent manufacturing system for automobile wheel hub[#]**, raising the overall efficiency of production equipment by 20% and on-time delivery rate by 20%, while saving production costs by up to 30%. In 2021, this project was awarded the “i4.0 CPPS” (Cyber Physical Production System) certificate of recognition for intelligent manufacturing by HKPC, as well as being listed as the first batch of Foshan's digital and intelligent demonstration workshops.
 - Assisted Wuhan Huazhong Numerical Control Co, Ltd. (HuazhongCNC) and Transformation Technology Limited to obtain the “i4.0 CPPS” certification, fostering intelligent manufacturing in the GBA.
 - Developed **smart manufacturing system for metal stamping industry** for Wealthy Plastic Manufacturer Co., Ltd, enabling unmanned production of their GBA production line while increasing product qualification rate and on-time delivery rate to 99% and 100% respectively.
 - Assisted Kenta Enterprise Company Limited to upgrade its production line in the GBA, realising paperless workshops with real-time monitoring to fulfil industrial requirements of the international automotive industry. The system automatically assigns more than 90% of production planning, improving the Overall Equipment Effectiveness (OEE) by 15%.
 - Assisted Hongrita Plastics Limited in developing an AI-Based Digital Management System (DMS) to upgrade its production line in the GBA. With big data analytics and artificial intelligence algorithms, the production materials and equipment can be fully controlled to produce the right quantity of products, thus reducing the inventory by 30%.
- ◆ HKPC's **SMART PATCH** won the highest accolade of Gold Medal with Congratulations of Jury at 2022 Geneva International Exhibition of Inventions. A universal Industrial Internet of Things (IIoT) device compatible with 5G, it allows digital communications between old and new machines so as to enable intelligent production for a number of local and overseas companies at a lower cost.

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數碼化與網絡安全 Digitalisation & Cyber Security

- ◆ 2021年推出「中小企數碼化入門方案包」，旨在讓中小企業通過嘗試客服機械人、業務數據分析、雲端辦公室軟件、網絡安全評估、社交媒體內容分析等方案，踏上數碼轉型的升級之旅，協助中小企以低價格門檻開展數碼轉型。
- ◆ 疫情下，各行各業均期望透過數碼轉型來改善營運模式，以適應「新常態」。生產力局透過大數據諮詢、服務機械人、物聯網、智能運作及系統整合等，積極協助中小企簡化工作流程，減省勞動密集的工序，降低製造成本，及提高營運效率；並利用數碼科技和網上營商，幫助中小企適應新營商模式，打破地域界限，及透過舉辦網上論壇及為員工提供培訓等開拓新客源。
- ◆ 積極利用科技，協助社會服務業界數碼轉型及簡化工作流程，例如：
 - 在香港賽馬會慈善信託基金支持下推出「賽馬會資訊科技支援計劃」，為本港非牟利機構提供全面的免費資訊科技顧問及諮詢服務，至2022年3月底已完成66個項目
 - 為香港社會服務聯會（社聯）完成為期兩年的「資訊保安審計先導計劃」，為400多個系統、伺服器或網站進行資訊保安風險評估和審計服務；為1,600多名非牟利機構員工提供資訊保安培訓；同時為業界制訂資訊科技保安實務指南
 - 在民政事務局（現為民政及青年事務局）的支持下先後主辦了四屆「種籽聯盟」計劃，透過「一對一」配對商界企業及社企，協助社企利用資訊科技改善營運；自2016年起至今已有34間社企受惠
- ◆ Launched **Digital Transformation Starter Kit** in 2021 enabling SMEs to embark on the journey of digital transformation to experience affordable and value-for-money solutions such as customer service robots, business data analysis, cloud-based office software, network security assessment, and social media analysis.
- ◆ Industries are looking for ways to improve their business models through digital transformation to adapt to the "new normal" amid the pandemic. HKPC actively assists SMEs to streamline workflow, reduce labour-intensive processes, lower cost and improve efficiency through big data consultation, service robots, IoT, smart operations and system integration; as well as adopting digital technologies and e-commerce to break the geographical boundaries and expand customer base through hosting online forums and providing online training for employees.
- ◆ Active use of technology to assist the digital transformation and streamlining of work processes for the social service industry, for example:
 - Launched **The Hong Kong Jockey Club IT Support Programme for NGOs** with the support of the Hong Kong Jockey Club Charities Trust, providing non-profit organisations (NPOs) in Hong Kong with comprehensive free IT consultancy and advisory services. As of end March 2022, 66 projects have been completed.
 - Completed a two-year **Pilot Project of Information Technology Security Audit for Non-governmental Organisations of the Welfare Sector in Hong Kong** for the Hong Kong Council of Social Service (HKCSS). HKPC provided IT security risk assessment and audit service to more than 400 systems, servers or websites, provided IT security training to more than 1,600 NPO employees. An IT security practice guide for the sector has been compiled.
 - Organised annual **SEED Programme** for four years with the support from the Home Affairs Bureau (now the Home and Youth Affairs Bureau), aiming to improve operations of Social Enterprises (SEs) with information technology by pairing them up with synergistic corporate partners. There have been 34 SE beneficiaries since the programme launched in 2016.



- ◆ 生產力局轄下的**香港電腦保安事故協調中心**為本地企業及互聯網用戶提供資訊保安事故的消息和防禦指引，提高市民資訊保安意識，防止黑客入侵中小企電子商貿設備。其工作包括：
 - 年內共處理**7,478**宗保安事故
 - 提供24小時免費事故報告熱線
 - 舉辦免費研討會
 - 與業界、政府機構及國際協調中心合作，監察、收集及分析攻擊模式，盡早為企業發出資訊保安警報
 - 為企業提供建議，以應對網絡攻擊、加密貨幣、元宇宙及其他新興科技的保安風險；並為企業定期進行網絡及系統保安檢查等
 - 為個人用戶提供有用資訊，如啟用多重身分驗證、應對QR code潛在風險、小心提防釣魚攻擊或可疑電郵等
 - 2021年與國際刑警組織及香港警察網絡安全及科技罪案調查科展開「碩將行動」，淨化香港網絡環境，通知受感染或錯誤配置的系統擁有者並提供保安建議，以防止受到DDoS攻擊，行動涵蓋約12萬部有潛在漏洞的電腦裝置
 - 聯同生產力局舉辦「**香港網絡保安新生代奪旗挑戰賽2021**」，旨在提升年青人的網絡保安意識，及培育更多有志投身資訊保安行業的人才，逾**940**名本地中學、大專院校學生及資訊科技精英參加上述比賽
- ◆ HKPC's **Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT)** facilitates information disseminating of computer security incidents for local enterprises and internet users and promotes information security awareness among citizens, preventing hackers from invading SMEs' equipment for e-commerce. It had:
 - handled **7,478** security incidents
 - provided free 24-hour hotline services for incident reporting
 - organised free seminars
 - collaborated with the industry, government bodies and international coordination centres to monitor, collect and analyse attack patterns and issue timely alerts to enterprises
 - offered advice to enterprises on dealing with cyber attacks and other emerging security risks involving cryptocurrencies, metaverse and etc.; and conducted regular network and system security inspections for enterprises
 - offered useful information for individuals, such as enabling multi-factor authentication, preventing potential security risks of QR codes, phishing attacks or suspicious emails, etc.
 - collaborated in a joint operation "Attenuator" with Interpol and Cyber Security and Technology Crime Bureau of the Hong Kong Police Force in 2021 to clean up Hong Kong's network environment and avoid DDoS attacks by notifying the owners of infected or misconfigured systems and providing security advice. The operation covers approximately 120,000 potentially vulnerable computer devices
 - joined with HKPC to organise **Hong Kong Cyber Security New Generation Capture the Flag Challenge 2021** to enhance the cyber security awareness of young people and nurture more IT talents. Over **940** players from secondary schools, tertiary institutions, and IT elites took part in the competition



智慧及綠色生活科技 Smart & Green Living Technology

- ◆ 生產力局全力配合香港特區政府公佈的《香港智慧城市藍圖2.0》及《香港氣候行動藍圖2050》，致力利用先進創新科技，促進香港綠色智慧城市發展；並大力支持及推動綠色科技研發，以配合香港於2050年及生產力局於2040年實現碳中和的目標。
- ◆ 推動於智慧出行、智慧生活和機械人科技研發上採用5G及物聯網等先進技術，全方位支援各行各業、社會各界開發新產品並落地應用，讓市民大眾的生活質素得到改善。
- ◆ **5G應用：**
 - 2021年4月「**5G新世代應用展館**」隆重開幕，兩期展覽合共展出超過**20**項涵蓋建造業、物業管理、醫療界、製造業、運輸業、零售業等嶄新5G方案及應用，展覽獲逾**50**家本港公私營機構支持；生產力局並成為全港唯一研發機構雲集四大大本地電訊營運商、涵蓋3個不同頻帶的5G基站，銳意為工商業界提供全面的5G測試服務平台。
 - 生產力局轄下的**汽車科技研發中心 (APAS)**研發**香港首個5G遙距自動駕駛汽車應用**，利用5G網絡低時延和高速傳輸的優點，遠程駕駛者可觀看由車輛發送的實時路面高清影像，實現安全可靠的遙距駕駛。
 - 生產力局研發的「**5G遙控機械手臂**」能透過5G高速網絡，流暢傳送即時影像予遠程操作員，同時將操作指令傳送到遠端的機械手臂，工人無需於極端天氣下在戶外工作。
- ◆ HKPC fully supports the HKSAR Government's "Hong Kong Smart City Blueprint 2.0" and "Hong Kong's Climate Action Plan 2050" and commits to using advanced innovative technologies to promote the green and smart city development in Hong Kong. HKPC makes all efforts to support and promote the research and development (R&D) of green technologies for achieving the carbon neutrality goal of the city by 2050 and that of HKPC by 2040.
- ◆ Fosters the adoption of advanced technologies such as 5G and IoT in the R&D of smart mobility, smart living and robotics, and supports all walks of life and the community to develop and use new smart products to ensure better quality of life.
- ◆ **5G applications:**
 - Opened in April 2021 and supported by over **50** organisations from both the public and private sectors in Hong Kong, **5G Future Hall** showcased over **20** new 5G solutions and applications in its two phases of exhibitions, covering construction, property management, medical, manufacturing, transport and retail solutions. HKPC is the first R&D organisation in Hong Kong to have the 5G base stations for all four local 5G telecommunications operators covering 3 frequency bands, providing enterprises with a comprehensive testing platform for 5G applications.
 - HKPC's **Automotive Platforms and Application Systems R&D Centre (APAS)** developed **the first 5G tele-driving application in Hong Kong for an autonomous vehicle**. Utilising the low latency and ultra-high bandwidth of 5G network, it enables tele-driving by real-time high-resolution video transmission from the vehicle for a reliable and realistic remote driving experience.
 - HKPC's **5G remote controlled robotic arm with gesture** facilitates fluent live-streaming to remote operator and agile control response with high-speed 5G connection. It can be used for outdoor tasks so that work under adverse weather is no longer required.



◆ 智慧出行：

- 生產力局及APAS與業界緊密合作，研發出中速、快速智能電動車充電系統，另外亦配合政府「電動車普及化路線圖」，為公共交通工具制定充電規格及提供技術支援，推動智慧出行。
- 正積極進行有關數據採集的項目，致力研發能實時更新、協助用家尋找最近的停車場或充電站等技術，便利市民出行。
- 相關研發包括「5G遙距駕駛」、「智能的士咪錶」、「駕駛睡意偵測助理」、「雷達視覺」、「智能衝燈警報系統」於「2022年日內瓦國際發明展」獲獎。

◆ 機械人及人工智能應用：

- 與路政署合作研發「第二代智能機械臂系統」，每次可連續2公里於高速道路上放置及收回超過200個交通圓筒和100個危險警告燈，減低道路工人的工時及發生意外的風險。
- 與土木工程拓展署及安誠-邁進聯營合作研發「智能隧道質量檢測系統」，是首個採用無人機搭載人工智能處理技術的隧道檢測系統，提升隧道檢測安全。
- 以上機械人及人工智能應用研發均於「2022年日內瓦國際發明展」獲得殊榮。

◆ 綠色科技：

- 「堆填區垃圾滲濾液嶄新化學處理方法」能有效地將垃圾滲濾液中超過95%色度和60%難降解有機物去除，大幅減少下游城市污水廠之處理壓力。此嶄新技術已完成實驗室及中試階段，現將於香港一個大型堆填區興建全球首個同類處理系統。
- 「香燭除煙器」及「低煙冥鏹」旨在以創新技術降低傳統宗教儀式對空氣質素造成的影響；其中「低煙冥鏹」內含回收無機填料及助燃劑，燃燒速度加快40%，能顯著減少在燃燒時釋放的煙塵及降低20%熱能，並減輕對化寶爐的損耗。這項物料技術也能應用於其他以焚燒方式處置的紙料，減少二氧化碳的排放。
- 「創新分散式廚餘回收系統」對廚餘進行源頭預先處理，方便後續系統將其轉化成再生能源及動物飼料，令不同種類的廚餘都能有效回收。生產力局已與聯合研發的聯誼工程（國際控股）有限公司簽署技術授權協議，將技術商品化，並在創新及科技基金支援下，由當中的可自動將廚餘液化成漿液的「廚餘再生俠」處理系統進行測試，效果理想，大大簡化廚餘回收，藉此進一步推動此研發日後廣泛應用於本地食肆、商場及屋苑等。

◆ Smart mobility:

- Working closely with the industry, HKPC and APAS developed smart fast or medium charging systems for electric vehicles (EVs), and supported the Government's "Hong Kong Roadmap on Popularisation of Electric Vehicles" to formulate charging specifications and provide technical support for public transportation.
- Actively collecting data for developing technologies that can perform real-time update to assist users in finding the nearest parking lot or charging station.
- Related R&D projects including "5G Remote Driving Control", "Smart Taxi Metering System", "Drowsiness-Fighter", "Radar Vision" and "Red Light Violation Prediction System using Image Processing" won awards in the 2022 Geneva International Exhibition of Inventions.

◆ AI & robotics applications:

- Developed "Roadbot 2" with Highways Department which can place and collect over 200 traffic cones and 100 warning lanterns, hence fencing off up to 2km of highways in every single operation, with a view to lowering the risk exposed by road workers.
- Developed "3S Tunnel Defect Inspector" with Civil Engineering and Development Department and Hyder-Meinhardt Joint Venture, the first tunnel inspection system based on drone and on-board AI processing technologies to enhance safety of tunnel inspection.
- All these AI & robotics projects won awards in the 2022 Geneva International Exhibition of Inventions.

◆ GreenTech:

- "Novel Chemical Treatment Process for Landfill Leachate" effectively removes more than 95% of the colour intensity and 60% non-biodegradable organics from landfill leachate, greatly reducing the pressure of downstream urban sewage plants. This novel chemical treatment process has both the laboratory and pilot stages completed. The world's first treatment system of its kind will be built at a large landfill site in Hong Kong.
- "Smoke Remover for Chinese Incense and Candle Burning" and "Smokeless Joss Paper" are innovative technologies for reducing the impact of traditional religious ceremonies on air quality. Consisting of recycled inorganic fillers and combustion accelerants, "Smokeless Joss Paper" burns 40% faster with 20% less heat energy released to the environment, while greatly reducing smoke and dust and causing less deterioration to the joss paper furnace. This material technology can also be applied to other paper products that are disposed of by combustion, reducing carbon dioxide emissions.
- "Novel Distributed System for Local Recycling of Food Waste" allows different kinds of food waste to be pretreated at source for easy generation into renewable energy and animal feeds at a later stage. HKPC had signed a technology licensing agreement with joint development partner AEL International Holdings Ltd to commercialise the technology. Supported by the Innovation and Technology Fund, the pilot run of "Food TranSmarter" (part of the system for liquefying food waste into slurry automatically) had enjoyed success, fostering a wider application in local restaurants, shopping arcades and residential estates to offer a greatly simplified food waste recycling solution for the community.

- 「**延長鮮食保質期冷電漿滅菌系統**」是一種非加熱型物理的滅菌方式，無須加入任何防腐劑，便可延長食品保質期達100-300%，提升食品安全並減少食品因腐壞而棄置的廚餘問題。
 - 以上綠色科技研發均於「2022年日內瓦國際發明展」獲得殊榮。
 - 為一間在安徽滁州地區新建的大型高科技零部件工廠，設計了一套每日處理量可達6,000噸的「**先進的工業廢水處理及回用技術**」，現階段已完成每日處理量3,000噸系統的安裝及調試。經該套系統產生的回用水排放至工廠超純水系統，直接用於生產線，回用率接近60%。
- ◆ **健康科技：**
- 與香港中文大學合作研發「**近視風險因素監測智能眼鏡**」，旨在監測兒童的觀看習慣及近視風險因素，從而減慢兒童近視加深的速度。
 - 與機電工程署及威迪科技有限公司合作研發「**智能無線護士站呼叫系統**」，能夠確保在醫院環境內遠距離穩定傳輸訊號。
 - 與澳科環球有限公司合作研發「**KetoMetrics 高性能減脂管理解決方案**」透過測量呼吸酮濃度，監察人體的減脂速率，從而協助減肥人士規劃健康飲食。
 - 與保心安藥廠有限公司合作研發「**首創智能傳統中成藥 GMP 生產規範的包裝系統**」，能精確地模擬繁雜的手工包裝工序並兼容多種不同尺寸的包裝物料，傳承百年品牌的包裝外觀，不僅人均生產力提升300%，更能滿足複雜和嚴格的中成藥 GMP 驗證要求。
 - 「**適用於食品及保健食品的高效率高壓萃取技術**」提高保健食品中生物活性物質及有效成份的提取率。
 - 以上健康科技研發均於「2022年日內瓦國際發明展」獲得殊榮。
- ◆ **樂齡科技：**
- 積極推動樂齡科技，邀請社聯出席兩場「**5G 新世代樂齡科技應用參觀及分享會**」，讓同工們了解最新配合5G的樂齡科技應用方案。
 - 生產力局研發的「**樂齡護理監察系統**」能有效地為護理院舍實時監察長者的身體狀況，該系統於康城松山府邸（院舍暨日間中心）的首階段試用已於2021年12月完成，反應理想，我們正優化這套系統以供其他院舍試用。
- “**Cold Plasma Disinfection System for Extending Shelf Life of Fresh Food**” is a non-destructive physical disinfection process which can effectively extend shelf life of food by 100-300% without adding any preservatives, enhancing food safety and reducing food waste due to spoilage.
 - All these GreenTech projects won awards in the 2022 Geneva International Exhibition of Inventions.
 - Designed the “**Advanced Industrial Wastewater Treatment and Recycling System**” for a new and large high-tech parts factory in Chuzhou, Anhui with a daily processing capacity of 6,000 tonnes. A system with a daily processing capacity of 3,000 tonnes has completed the installation and commissioning at the current stage. The recycled water generated by this system is discharged to the factory’s ultra pure water treatment system and used directly in the production line. The recycling rate is nearly 60%.
- ◆ **HealthTech:**
- Developed “**MY-O-Analyzer**” with The Chinese University of Hong Kong for children to monitor their viewing habits and myopia risk factors, thus slowing down children’s myopia progression.
 - Developed “**Smart Wireless Nurse-call System**” with Electrical and Mechanical Services Department and Weltek Technologies Co. Ltd. to ensure steady and long range signal transmission in hospital environment.
 - Developed “**KetoMetrics - High Performance Fat Loss Management Solution**” with AusMed Global Limited, a breath ketone analyser providing precise ketone measures to monitor rate of fat loss and assist overweight people in planning healthy diets.
 - Developed “**An Intelligent System for Complicated Packaging of Traditional Chinese Medicinal Oil in Compliance with GMP**” with Po Sum On Medicine Factory Limited to imitate the cumbersome handcraft packaging technique precisely, which suits the diverse kinds of packaging requirements in terms of materials and sizing and complies with strict GMP regulatory requirements. The per capita productivity has increased by 300% while retaining its century-old packaging and appearance.
 - Developed “**Highly Efficient High Pressure Extraction System for Food and Healthy Food**” to enable the extraction of bioactive compounds with high yield from a range of healthy food.
 - All these HealthTech projects won awards in the 2022 Geneva International Exhibition of Inventions.
- ◆ **GeronTech:**
- Actively promoted the development of Gerontechnology (GeronTech) and invited representatives of the HKCSS to two sessions of “**5G Future Gerontechnology Application Tour and Sharing Seminar**” to learn about the latest 5G GeronTech applications.
 - Developed the “**Smart Elderly Health Care Monitoring System**” for real-time monitoring of the physical conditions of elderly home residents had been on a successful preliminary trial at Pine Villa, LOHAS Park. The trial was completed in December 2021 and we are optimising the system for conducting further trials in other elderly homes.



◆ 相關政府綠色資助：

- **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20億元的基金共批出**97**個申請項目，資助總額約港幣**6千8百萬元**；並於2022年3月推出「**一次性前線回收業員工資助計劃**」，向前線回收業員工提供財政支援，以肯定他們自第五波新冠病毒疫情爆發以來的盡心服務。
- **清潔生產伙伴計劃**自2008年推出至2022年3月底，已批出**4,279**個申請項目及活動，資助額超過港幣**2億7千5百萬元**。累計批出**632**個示範項目，每年可節省能源**2,788**太焦耳，合共為區內減少超過**15,087**公噸空氣污染物及**320**萬公噸污水排放。而今期伙伴計劃自去年6月推出至2022年3月底，共批出**429**個申請項目及活動，資助額約港幣**7千2百萬元**。
- **智慧交通基金**旨在資助本地機構或企業進行創新科技研究和應用，以便利出行、提升道路網絡或路面使用效率和改善駕駛安全。至2022年3月底，計劃共批出14宗申請，獲批申請涉及總資助額超過港幣**8千萬元**。
- **第三方物流服務供應商資助先導計劃**旨在資助物流業透過科技應用提升效率及生產力。至2022年3月底，計劃共批出**118**宗申請，獲批申請涉及總資助額超過港幣**7千萬元**。

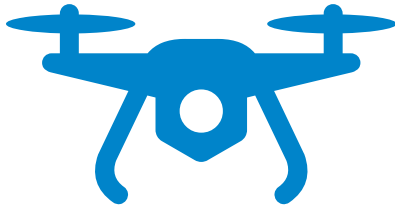
◆ Related green funding schemes by the Government:

- **Recycling Fund** facilitates the upgrading of the operational capabilities of the recycling industry for sustainable development. During the year, around **HK\$68 million** was approved for **97** projects under the HK\$2 billion Fund. A new scheme namely **One-off Frontline Recycling Staff Support Scheme (OFRSS)** was introduced in March 2022 to provide financial support to the frontline staff of the recycling business in recognition of their anti-epidemic efforts since the outbreak of the fifth wave of the COVID-19 epidemic.
- **Cleaner Production Partnership Programme** had approved over **HK\$275 million** for **4,279** projects and activities between its launch in 2008 and end March 2022. The **632** approved demonstration projects contributed to annual energy savings of **2,788** tera-joules, and reduction of air pollutant emissions of over **15,087** tonnes and effluent discharges of **3.2 million** tonnes. Since the launch of the current phase of the programme in June 2021 to end March 2022, a total of **429** applications and activities had been approved, with a funding amount of approximately **HK\$72 million**.
- **Smart Traffic Fund** aims to provide funding support to local organisations or enterprises for conducting research and application of innovation and technology (I&T) with the objectives of enhancing commuting convenience, enhancing the efficiency of the road network or road space, and improving driving safety. As of end March 2022, the programme approved 14 applications involving funding of over **HK\$80 million**.
- **Pilot Subsidy Scheme for Third-party Logistics Service Providers** aims to encourage the adoption of technology by the logistics sector for enhancing efficiency and productivity. As of end March 2022, the programme approved **118** applications involving funding of over **HK\$70 million**.



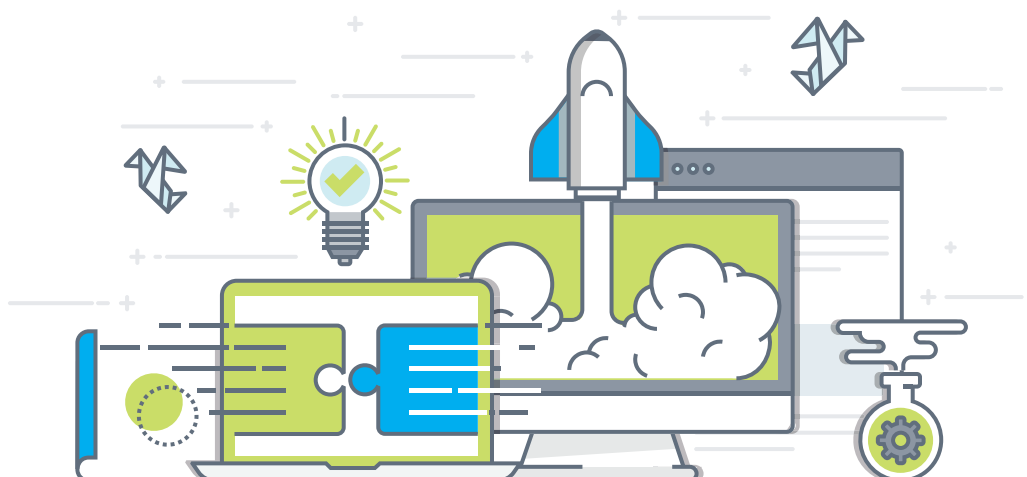
大灣區 Greater Bay Area

- ◆ 與清華大學自動化系及清華珠三角研究院三方合作的「香港智能自動化技術應用聯合研究中心」已正式啟用。雖受持續疫情影響，三方依然展開了四個項目的合作，包括基於外骨骼機器人的資料獲取系統；智能排產計劃；建基於數位孿生、多模態識別及AR技術的遠端虛擬機器人操作及維護系統；設備故障診斷及預測性健康管理系統。聯合研究中心將持續面向智能製造共性技術問題，開發創新的解決方案，支援企業發展智能製造和先進製造。
- ◆ 2021年10月起輪任為「粵港澳大灣區生產力促進服務聯盟」理事長單位，為期三年，夥拍大灣區多家機構與學府，提升大灣區企業綜合競爭力，與中小企共襄大灣區創科發展，以全力配合《國家「十四五」規劃》大灣區國際科技創新中心建設。
- ◆ 位於福田的深圳創新及技術中心正組建一支數據分析團隊，充分利用大灣區豐富的科研人才庫，協助研發工作。
- ◆ 「在莞港資企業升級轉型輔導計劃」年內共計協助完成8家在莞企業的轉型升級（基本評估4家、專項輔導4家）。
- ◆ 「生產力局大灣區未來人才發展中心」年內舉辦了國際認證課程如瑞士商學院工商管理博士課程；營運大灣區知創企業家網絡；為工商業界舉辦如跨境營商、智能製造等不同主題的知創企業家公益論壇，以及企業培訓服務、考察團服務等活動，服務參加者超過700人，並與行業專家及各界商協會等超過100個單位合作。
- ◆ Jointly launched the **Hong Kong Joint Research Lab for Application of Intelligent Automation Technology** with Department of Automation of Tsinghua University and the Research Institute of Tsinghua, Pearl River Delta. Although affected by the ongoing epidemic, the three parties still collaborated on four research projects, including data acquisition system based on exoskeleton robot; intelligent production scheduling plan; remote virtual robot operation and maintenance system based on digital twin, multi-modal recognition and AR technology; and fault diagnosis and predictive health management systems. The joint lab will continue to develop innovative solutions for generic technical problems of smart manufacturing, and support enterprises to develop smart and advanced manufacturing.
- ◆ Rotating as the **chairing organisation of the Guangdong-Hong Kong-Macao Greater Bay Area Productivity Promotion Service Alliance** for a term of three years starting from October 2021, partnering with GBA institutes and schools to join hands with SMEs to boost the overall competitiveness of GBA enterprises and promote I&T development in the GBA, in full support of the country's 14th Five-Year Plan to develop GBA as an international I&T hub.
- ◆ HKPC Shenzhen Innovation and Technology Centre in Futian is setting up a data analytics team, tapping the extensive GBA talent pool to assist in our R&D works.
- ◆ Our **Dongguan TURN programme** assisted **8** enterprises located in Dongguan to transform and upgrade (Basic assessment – 4 companies, Designated consultation – 4 companies).
- ◆ During the year, the **HKPC GBA FutureSkills Centre** organised internationally-recognised courses such as the Doctoral of Business Administration programme of SBS Swiss Business School; operated the GBA InnoPreneur Network; held GBA InnoPreneur Forums with various themes such as cross-border business and intelligent manufacturing for the industrial and commercial sectors; and organised corporate trainings and tours, serving over **700** people and collaborated with over **100** industry experts and business associations.



未來技能 FutureSkills

- ◆ 於2021年4月至5月進行了《香港未來工作與技能》問卷調查，訪問了本港逾600名僱主及在職人士對於混合辦公模式及職場數碼技能的想法，調查結果獲傳媒廣泛引用。
- ◆ 生產力局根據調查結果制訂了「未來技能 FutureSkills」框架，涵蓋從科技知識到溝通與管理的14個主題，透過培訓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。
- ◆ 與民航處合作推行先導計劃，敲定小型無人機培訓綱要和考核準則，以配合民航處推出的小型無人機「進階訓練機構計劃」。計劃自2021年7月開展至2022年3月底，舉行了18個相關課程，共297人參與。
- ◆ 生產力學院：
 - 年內舉行了533個「未來技能 FutureSkills」收費培訓課程及156個免費課程，共30,193人參加，範疇涵蓋環境科技、資訊科技、管理系統及製造技術。
 - 2022年3月疫情嚴峻時開放免費網上學習平台，課程涵蓋炙手可熱的嶄新科技應用及最新顧客服務趨勢等，讓中小企員工在家抗疫，同時裝備「未來技能」。
- ◆ 首辦「未來職場趨勢及 FutureSkills 科技」研討會，吸引超過100位本地人力資源專才及業內人士參加。
- ◆ STEM(科學、技術、工程和數學)教育亦是「未來技能 FutureSkills」其中一個重要主題，生產力局疫下依然不遺餘力推廣STEM教育，與創科界及教育界協力以不同形式舉辦逾百場STEM活動，聯繫了超過5,300名師生及多所STEM教育機構，並服務超過100間中小學，期望能提高社會大眾對STEM科目的興趣，掌握數碼技能以提升競爭力，迎接未來新趨勢。
- ◆ Conducted **The Future of Work & Skills Survey** between April and May 2021, interviewing over **600** local employers and employees for their views on hybrid work and digital skills at work. The results were widely quoted by the mass media.
- ◆ The **FutureSkills Framework** with **14** key areas from technological knowledge to communication and management was defined according to the survey results, enabling people of all ages and industries to acquire essential skills through training for success in the future workplace.
- ◆ Collaborated with the Civil Aviation Department (CAD) on a pilot scheme to validate the training syllabus and assessment criteria of small unmanned aircraft (SUA) to facilitate the Small Unmanned Aircraft Advanced Training Organisation Scheme (SUA ATO Scheme) announced by the CAD. Since its launch in July 2021 to end March 2022, **18** courses had been organised with a total of **297** participants.
- ◆ **HKPC Academy:**
 - Delivered **533** fee-charging FutureSkills training programmes and **156** non-fee-charging courses with **30,193** participants, covering topics in Environmental Technologies, Information Technologies, Management Systems and Manufacturing Technologies in the year under review.
 - Opened its **Online Learning Platform for free** in March 2022 in view of the hardship brought upon to the SMEs under the epidemic, enabling SME employees to learn and upskill while at home. Programmes cover the hottest new technology applications and new trends in customer service.
- ◆ Held its first **Future of Work & Tech Experience Day** attracting over **100** human resources (HR) professionals and industry practitioners.
- ◆ **STEM (science, technology, engineering and mathematics) education** is one of the key areas of FutureSkills. HKPC continued its relentless promotion of STEM education despite the epidemic. It held over a hundred of STEM activities of various types with the I&T and education sectors, liaised with over **5,300** teachers and students and a number of STEM education partners, and serviced over **100** primary and secondary schools in order to raise public interest of STEM subjects, and help them master digital skills through training to enhance competitiveness and embrace future new trends.



◆ 知創空間：

- 年內舉辦了**108**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**12**個更是網上課程，以支援學生在疫情期間繼續吸取STEM知識。
- 年內舉辦了**33**場機器操作及安全培訓。
- 主辦年度活動**TechEd 科技教學展**。該活動與香港教育工作者聯會及香港物聯網協會協辦，共**24**間STEM教育機構、本地學校及**6**間科技企業參與，當中主題論壇以「未來技能與教育」為題，聚焦嶄新概念「元宇宙」對未來STEM教育的衝擊。場內更設有多個展覽攤位、體驗區和創意工作坊，展出最新的智慧校園科技及應用方案。
- ◆ 帶領來自超過**70**間學校的逾**500**名學生於1小時內集體編程以人形、車形、無人機形等機械人呈現多種動作，成功創下「**機械人集體編程**」**健力士世界紀錄**。活動旨在激發年青人對機械人科學及科技應用的興趣，掌握計算思維及編程技巧，促進本地創科人才發展。
- ◆ 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**90**個大專生加入科研行列鋪路。
- ◆ 舉辦「**Smarter Talent Gala**」招聘日，為希望投身創科界別的人才開啟入行大門，吸引超過**200**人出席，反應熱烈。

◆ Inno Space:

- Hosted **108** 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 **12** were conducted online to support students' continuous learning during the pandemic.
- **33** sessions of machine and safety training were held over the year.
- Organised signature event **TechEd Mini-Expo** in collaboration with the Hong Kong Federation of Education Workers and IOT HK Association with **24** STEM education partners, local schools and **6** I&T enterprises to feature "FutureSkills in Education", especially the impact of "Metaverse" on future STEM education. The event also included exhibition booths, experience zones and creative workshops to showcase the latest smart campus technology and application solutions.
- ◆ Led over **500** students from over **70** schools to simultaneously programme robots including humanoid robots, vehicles, and drones to perform various actions within one hour, setting a **new Guinness World Record on Mass Robot Programming**. The event aimed to stimulate young people's interest in robotic science and technology applications, help them master computational thinking and programming skills, and thus contribute to the development of local innovative talents.
- ◆ Summer, winter and other **internship programmes** provided real-life experience and learning opportunities for more than **90** tertiary students, paving the road for their engagement in technology R&D.
- ◆ Held the **Smarter Talent Gala** recruitment day to open the door for those yearning to pursue a career in the I&T, attracting over **200** talents with an overwhelming response.



中小企及初創企業支援 SME & Startup Support

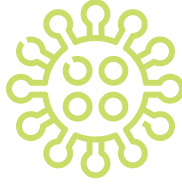
- ◆ **中小企資援組**不時舉辦及參與外展活動，包括走訪商會、商業組織、共享工作空間及工商大廈，以及專責協助中小企配對合適的資助計劃方案，解答申請疑難；年內共舉辦及參與**56**項外展活動、**2**場展覽會和**18**場研討會，並處理超過**4,700**項查詢。
- ◆ **中小企一站通**「一站式」支援香港中小企及初創企業持續發展及提升競爭力。
 - 於2021年4月起推出專為中小企和初創公司而設的「**知創企業家網絡**」(**InnoPreneur Network**) O2O(線上線下)交流平台，定期舉辦線上線下活動如「聚匯」、研討會等，就最新營商資訊、科技升級轉型及政府資助計劃等方面，提供便捷和適切的支援。
 - 全年度合共錄得超過**7,000**人次參與線上線下活動；並處理約**130**項有關申請資助、業務發展及技術支援相關的查詢。
- ◆ 舉辦年度重點活動**ForeSight 智瞻2022**，為本地中小企捕捉來年發展大趨勢，四場論壇雲集**17**位政商創科名人，吸引超過**12,000**人次線上線下參與，並同步直播至大灣區供觀眾收看。
- ◆ 與工業貿易署舉辦**2021政府資助基金博覽+**，為中小企和業界提供適切的支援，了解各項政府資助計劃。三天展期共吸引近**14,000**人次線上線下參與，提供逾**300**場半小時「一對一」免費諮詢服務及收到約**6,000**項有關資助基金查詢。
- ◆ 與運輸及房屋局(現為運輸及物流局)舉辦**物流科技博覽**，共設**29**個展覽攤位，幫助本地物流中小企掌握行業的最新科技趨勢並善用政府資助，吸引約**300**人參觀。
- ◆ 2021年6月獲委任為**科技券計劃**秘書處，至2022年3月底，計劃共批出**6,299**宗申請，獲批申請涉及的總資助額約港幣**9億7千萬元**，以資助本地企業/機構使用科技服務和方案，以提高生產力或將業務流程升級轉型，從而長遠加強競爭力。
- ◆ **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 helps SMEs identify funding schemes and handle application inquiries. SME ReachOut has organised and participated in **56** outreach activities, **2** exhibitions and **18** seminars, and answered over **4,700** inquiries over the year.
- ◆ **SME One** strives to facilitate local SMEs and Startups to sustain their businesses' competitiveness.
 - Launched **InnoPreneur Network**, a new O2O (online-to-offline) one-stop SME and startup platform in April 2021 to provide timely assistance and comprehensive information on market insights, technology transformation and government funding schemes through a range of virtual and physical events such as "MeetUp" and seminars.
 - Captured over **7,000** participants online and offline, and handled **130** enquiries on funding schemes, business development and technical support.
- ◆ Organised signature event **ForeSight 2022** to help local SMEs capture major development trends in the year ahead. The four thematic forums gathered **17** political, business and innovation and technology heavyweights, capturing over **12,000** participants online and offline with live broadcast to the GBA.
- ◆ Organised **2021 Fund Fair PLUS** with the Trade and Industry Department to provide prompt support to SMEs and industries and introduce various government funding schemes to them. The three-day event attracted around **14,000** visitors online and offline, and offered over **300** half-an-hour one-on-one free consultation services and received around **6,000** enquiries on funding schemes.
- ◆ Organised **LOGTECH Expo** with the Transport and Housing Bureau (now the Transport and Logistics Bureau) to keep local logistics SMEs abreast of the latest technological trends of the sector and to make better use of government funding. The event was supported by **29** exhibitors and attracted around **300** participants.
- ◆ Acted as the secretariat of the **Technology Voucher Programme** which aims to subsidise local entities on the use of technological services and solutions to improve productivity, or upgrade or transform their business processes, in order to enhance long-term competitiveness. From June 2021 to end March 2022, the Programme approved **6,299** applications involving funding of around **HK\$0.97 billion**.

- ◆ **中醫藥發展基金**旨在促進中醫界和中藥界的發展，並分為「企業支援計劃」和「行業支援計劃」兩個資助範疇，以惠及不同層面的從業員和機構。年內，此項總額達港幣5億元的基金共批出**2,178**個申請項目，資助總額超過港幣**3千9百萬元**。
- ◆ **BUD 專項基金**自2021年7月起分階段推出新一輪優化措施，包括擴大資助地域範圍至涵蓋所有與香港簽署促進和保護投資協定（「投資協定」）的經濟體及增加每家企業的累計資助上限至600萬元。截至2022年3月底，專項基金已批出**4,469**個內地和自貿及投資協定計劃項目，總資助額超過港幣**24億9千萬元**。
- ◆ **專利申請資助計劃**旨在鼓勵本地公司及發明者藉申請專利以保障其智慧成果，並把成果轉化為其資產。年內，計劃共批出港幣**3千50萬元**，涉及**122**個項目。
- ◆ **Chinese Medicine Development Fund** aims to promote the development of the Chinese medicine sector and Chinese medicine drug industry, benefiting the industry at different levels through its Enterprise Support Programme and Industry Support Programme. During the year, more than **HK\$39 million** was approved for **2,178** projects under the HK\$500 million Fund.
- ◆ **BUD Fund** launched a new round of enhancement measures by phases starting from July 2021, including an extension of the geographical coverage to include all economies with which Hong Kong has signed Investment Promotion and Protection Agreements ("IPPA") and increasing the cumulative funding ceiling per enterprise to \$6 million. As of end March 2022, BUD Fund granted over **HK\$2.49 billion** and **4,469** projects to both the Mainland and FTA & IPPA Programmes.
- ◆ **Patent Application Grant (PAG)** aims to assist local companies and inventors to capitalise on their intellectual works through patent registrations. During the year, **HK\$30.5 million** were granted for **122** projects.



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（2021年度申請於2021年9月30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（已於2021年4月1日截止申請）
- ◆ 智慧交通基金
- ◆ 科技券計劃
- ◆ 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 2021 closed on 30 September 2021)
- ◆ 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 (Application closed on 1 April 2021)
- ◆ Smart Traffic Fund
- ◆ Technology Voucher Programme



同心抗疫

Concerted Efforts to Fight COVID-19

- ◆ 生產力局科研成果「零排放可換電池低地台電動車」改裝為**疫苗接種「健康車」**，自2022年3月初起加入前線抗疫行列，為各區市民服務。
- ◆ 疫情下為中小企提供生產力局指定服務**50%**費用寬減。
- ◆ 積極配合政府的疫苗接種計劃及「疫苗通行證」安排，保障社會健康。員工除可獲每針一天疫苗假期或補假，亦同時推出「關愛家人疫苗假期」，鼓勵員工陪伴家人接種疫苗。
- ◆ 研發多款適用於不同場景的**智能服務機械人**，例如客戶服務機械人、前線醫療服務機械人、消毒機械人等，疫情期間在港鐵站、醫院等服務，為社會大眾提供適時支援，不但可避免人與人直接接觸，更可解決因員工染疫而導致人手不足的問題。
- ◆ 政府於2020年疫情嚴峻時適時推出「**本地口罩生產資助計劃**」，生產力局擔任此計劃的秘書處，為**20**條本地口罩生產線提供資金援助。截至2021年6月，所有獲資助口罩生產線的供應期已完結，計劃合共為政府供應了**4億6千9百萬**個口罩。除了作為這項計劃的秘書處，生產力局亦在計劃以外為**52**條本地口罩生產線提供機器調試的技術支援。
- ◆ 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2022年3月底，計劃批出並獲申請人接納的申請達**25,745**宗，涉及的總資助額約港幣**16億8千萬**元。
- ◆ One of HKPC's R&D projects, the Zero Emission Low Platform Electric Vehicle with Swappable Battery Function was converted into "**VaxMobile**" and joined the frontline anti-epidemic ranks since early March 2022.
- ◆ Offered **50%** concession to SMEs under the epidemic for selected HKPC services.
- ◆ Fully supported the government's vaccination programme and the Vaccine Pass arrangement to safeguard public health. Special day-off arrangement was announced for staff members to accompany family members receiving jobs, as well as paid leaves for staff receiving vaccines.
- ◆ Developed various types of **Intelligent Service Robots** such as customer service robots, frontline medical service robots and disinfection robots to perform duties at MTR stations, hospitals and various scenarios, providing timely support to the community amid the pandemic by reducing direct contact between people and solving the challenges of manpower shortage due to staff infection.
- ◆ The HKSAR Government timely introduced the **Local Mask Production Subsidy Scheme** in 2020 following the COVID-19 outbreak. HKPC is the secretariat of the Scheme to subsidise **20** local mask production lines. The supply periods of all these subsidised production lines had ended by June 2021. The whole Scheme contributed to the supply of **469 million** masks to the Government. Apart from the role as the Secretariat, HKPC also provided outside the Scheme technical support on machine testing and commissioning for **52** local mask production lines.
- ◆ 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 2022, the programme approved **25,745** applications which were accepted by the applicants, involving funding of around **HK\$1.68 billion**.



策略合作 Strategic Collaborations

- ◆ 與聯誼工程（國際控股）有限公司簽署技術授權協議，將與生產力局共同研發的「廚餘全面轉化系統」商品化。
- ◆ 與清華大學自動化系及清華珠三角研究院三方合作的「香港智能自動化技術應用聯合研究中心」於年內正式啟用。
- ◆ 成為 Grow with Google 香港合作夥伴，透過旗下生產力學院推出與 Google 設計的 Grow with Google 全球數碼培訓課程，為首間本地機構同時提供 Grow with Google 中的 YouTube Creator Academy 及 Google Cloud 線上課程。自2021年7月至2022年3月底，共舉辦了4個課程，約500人參與。
- ◆ 與港大 - 渣打香港150週年慈善基金金融科技學院、數碼港合作展開一項金融科技人才研究，冀為香港金融服務業提供指引，擴展金融科技人才庫。
- ◆ 簽署多項諒解備忘錄：
 - 與職業訓練局承諾共同培育香港新一代創科人才，並提供職場培訓及實習機會。自2021年12月開展合作至2022年3月底，共5位來自職業訓練局轄下院校的實習生於生產力局實習。
 - 與澳洲 Australian Cyber Emergency Response Team (AUSCERT) 於網絡安全事故應變及處理方面展開合作。
- ◆ 簽署多項合作框架協議：
 - 與山東淄博市科學技術局共同加強科技創新。
 - 與深圳數據交易所有限公司建立跨境數據流通試點。
 - 與珠西創谷（江門）科技園有限公司簽訂「江港企業發展中心」及「江港澳科技轉移中心」合作。
 - 與武漢華中數控股份有限公司（華中數控）簽訂「工業4.0智能製造技術轉移」市場推廣、人才培訓、工業4.0專案推行諮詢及顧問服務協定。
 - 與廣州鐵路職業技術學院、華中數控、中德技術有限公司開展校政企合作，致力構建政校企高技能人才培養平台，開創實踐專業資格考核認證與互認，助大灣區企業提升專業知識和技能。
- ◆ Signed a technology licensing agreement with AEL (International Holdings) Limited to commercialise **“Food Waste Total Recycling System”**, a joint innovation by HKPC and AEL.
- ◆ The **“Hong Kong Joint Research Lab for Application of Intelligent Automation Technology”**, established with Department of Automation of Tsinghua University and the Research Institute of Tsinghua, Pearl River Delta, was opened during the year.
- ◆ Became a partner of Grow with Google in Hong Kong to launch the Grow with Google global digital training courses designed by Google through HKPC Academy. HKPC is the first local organisation to offer both YouTube Creator Academy and Google Cloud online courses. From July 2021 to end March 2022, 4 courses were organised with around 500 participants.
- ◆ Established a partnership with The University of Hong Kong - Standard Chartered Hong Kong 150th Anniversary Community Foundation FinTech Academy and Cyberport to conduct a FinTech Talent Study to provide guidance for financial services industry to enhance the FinTech talent pool.
- ◆ Signed Memorandum of Understanding (MOUs) with:
 - The Vocational Training Council (VTC) to jointly nurture a new generation of I&T talent in Hong Kong through on-the-job training and internship opportunities. Since the collaboration started in December 2021 to end March 2022, 5 interns from VTC's institutions had on-the-job training at HKPC.
 - The Australian Cyber Emergency Response Team (AUSCERT) to collaborate on cyber security incident response and handling.
- ◆ Signed collaboration framework agreements with:
 - Zibo Municipal Science and Technology Bureau of Shandong Province to strengthen technological innovation.
 - Shenzhen Data Exchange for a testing project for cross-border data transfer.
 - Pearl River West InnoValley Limited (Jiangmen) to co-establish Jiangmen-Hong Kong enterprise development centre and Jiangmen-Hong Kong-Macao technology transfer centre.
 - HuazhongCNC of Wuhan for the collaboration on "Industry 4.0 Intelligent Manufacturing Technology Transfer", offering marketing, talent training and i4.0 project consultation.
 - Guangzhou Railway Polytechnic, HuazhongCNC and CG Tech Corp Limited to build a high-skilled talent training platform for the Government, schools and enterprises and establish practical professional qualification assessment and mutual recognition, helping enterprises in the GBA to improve their major knowledge and skills.



生產力局

2021/22 榮獲

85 HKPC Attaining
本地與國際
獎項及嘉許

Local and International Awards & Recognitions

HKPC Attaining Record High of 38 Awards at 2022 Geneva International Exhibition of Inventions

生產力局於「2022年日內瓦國際發明展」

獲獎歷屆最多

勇奪38項殊榮

評審團嘉許金獎

Gold Medal with Congratulations of Jury



Gold Medal 金獎

- Novel Chemical Treatment Process for Landfill Leachate
堆填區垃圾滲濾液嶄新化學處理方法



- Roadbot 2
第二代智能機械臂系統



- Super Lightweight Magnesium-Lithium Alloy
超輕鎂鋰合金材料



- Side Seam Topstitching Machine
自動側縫壓線縫紉機

Hong Kong Awards for Industries 2021-22
香港工業獎 2021-22

Equipment and Machinery Design Award Certificate of Merit
設備及機械設計優異證書



- Multi-stage Plasma Polishing of Metallic Object
多段式等離子拋光技術



- Multi-Metallic Sheet Accumulative Roll Bonding and Stamping Technologies
多種金屬板材累積疊軋與沖壓技術



銀獎

Silver Medal

- AI Master
人工智能師傅

- Smart Taxi Metering System
智能的士咪錶



- Smoke Remover for Chinese Incense and Candle Burning
香燭除煙器



- Smokeless Joss Paper
低煙冥鏹

- Novel Distributed System for Local Recycling of Food Waste
創新分散式廚餘回收系統

- Cold Plasma Disinfection System for Extending Shelf Life of Fresh Food
延長鮮食保質期冷電漿滅菌系統



- MY-O-Analyzer (My-Optical-Analyzer)
近視風險因素監測智能眼鏡



- 3S Tunnel Defect Inspector
智能隧道質量檢測系統



- Automatic Multifunctional Road Maintenance Robot
多功能自動道路維修機械人

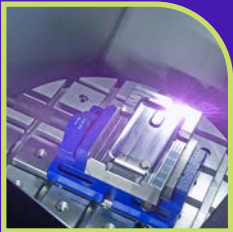


- Smart Wireless Nurse-call System
智能無線護士站呼叫系統

- KetoMetrics - High Performance Fat Loss Management Solution
高性能減脂管理解決方案

- AI for Metal Fracture Analysis System
人工智能金屬製品表面缺陷檢測系統

- Advanced Dual Laser Polishing
先進雙重激光混合打磨



- Low Temperature Metal-Plastic Overmoulding Technology
低溫金屬 - 塑膠包覆成型技術



- Refill Friction Stir Spot Welding Technologies for Dissimilar Materials
異種材料回填式攪拌摩擦焊接技術

- Robolift – a platform for robots for working in multi-storey buildings
機械人升降機通用平台



- FitEasy - AI Assisted Virtual Fitting Mobile App for People with Reduced Mobility
人工智能輔助虛擬試衣流動應用程式



- Fast Heat Dissipation and Low Thermal Expansion Aluminum-Silicon-Graphite Composite
高導熱、低膨脹鋁-矽-石墨複合材料



- Intelligent Foam Removal Robot
智能污水除泡機器人

銅獎

Bronze Medal

- 5G Remote Driving Control
5G 遙距駕駛



- Drowsiness-Fighter
駕駛睡意偵測助理

- Red Light Violation Prediction System Using Image Processing
智能衝燈警報系統

- Radar Vision
雷達視覺

- An Intelligent System for Complicated Packaging of Traditional Chinese Medicinal Oil in Compliance with GMP
合乎中成藥 GMP 規範的智能包裝系統

- Highly Efficient High Pressure Extraction System for Food and Healthy Food
適用於食品及保健食品的高效率高壓萃取技術

- An Intelligent Fine Chinese Tea Practitioner Robot
智能精品茶藝機械人

- 3D Cap Logo Printer
帽子 Logo 三維列印系統

- The Universal Algorithm: A Vision-based AI Algorithm for Robot-Elevator Interaction
通用機械人與電梯互動運算法

- Smart Egg Waffle Making System
自動化雞蛋仔生產線
Hong Kong Institution of Engineers (HKIE) MIS Industry Award 2021
2021 年香港工程師學會製造、工業及系統工業獎
Bronze Award (Reindustrialisation)
銅獎 (再工業化)

- Digital Lean Analyser
數碼化精益分析器

- Photosensitive Antimicrobial Coating
光敏抗菌塗層



85個本地及海外殊榮
85 Local and Overseas Accolades



5G 新世代應用展館
5G Future Hall



智瞻 2022
Foresight 2022



以先進製造成就「香港製造」
Fostering "Made in Hong Kong" with
Advanced Manufacturing



香港電腦保安事故協調中心 (HKCERT) 與國際刑警組織及
香港警察展開「碩將行動」，淨化香港網絡環境
Joint operation "Attenuator" by HKCERT, Interpol and
Hong Kong Police Force to clean up Hong Kong's
network environment



中小企資援組：2021 政府資助基金博覽 +
SME ReachOut - 2021 Fund Fair PLUS



「未來職場趨勢及 FutureSkills 科技」研討會
Future of Work & Tech Experience Day



夏季實習計劃
Summer Internship



香港再工業化研究
Reindustrialisation Study – Hong Kong



生產力局多款智能服務機械人協助執行前線抗疫任務
HKPC's Intelligent Service Robots Supporting Frontline Staff to Fight COVID-19



締造「機械人集體編程」健力士世界紀錄
Guinness World Record on Mass Robot Programming



獲委任推行小型無人機「進階訓練機構計劃」先導計劃
HKPC Collaborated on the Pilot Scheme for Small Unmanned Aircraft Advanced Training Organisation Scheme



「Smarter Talent Gala」招聘日
Smarter Talent Gala



TechEd 科技教學展
TechEd Mini-Expo



與職業訓練局簽署諒解備忘錄，
共同培育新一代創科人才
Signed MOU with VTC to jointly nurture a
new generation of I&T talent



冬季實習計劃
Winter Internship



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

中小企及初創企業支援
SME & Startup Support

先進製造
Advanced Manufacturing

核心價值 Core Values

合作共贏
Collaboration
創新驅動
Innovation
誠信正直
Integrity
以人為本
People
質量至上
Quality
創造價值
Value Creation

數碼化與網絡安全
Digitalisation &
Cyber Security

再工業化：香港製造
Reindustrialisation:
Made in Hong Kong

未來技能
FutureSkills

智慧及綠色生活科技
Smart & Green Living Technology



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.

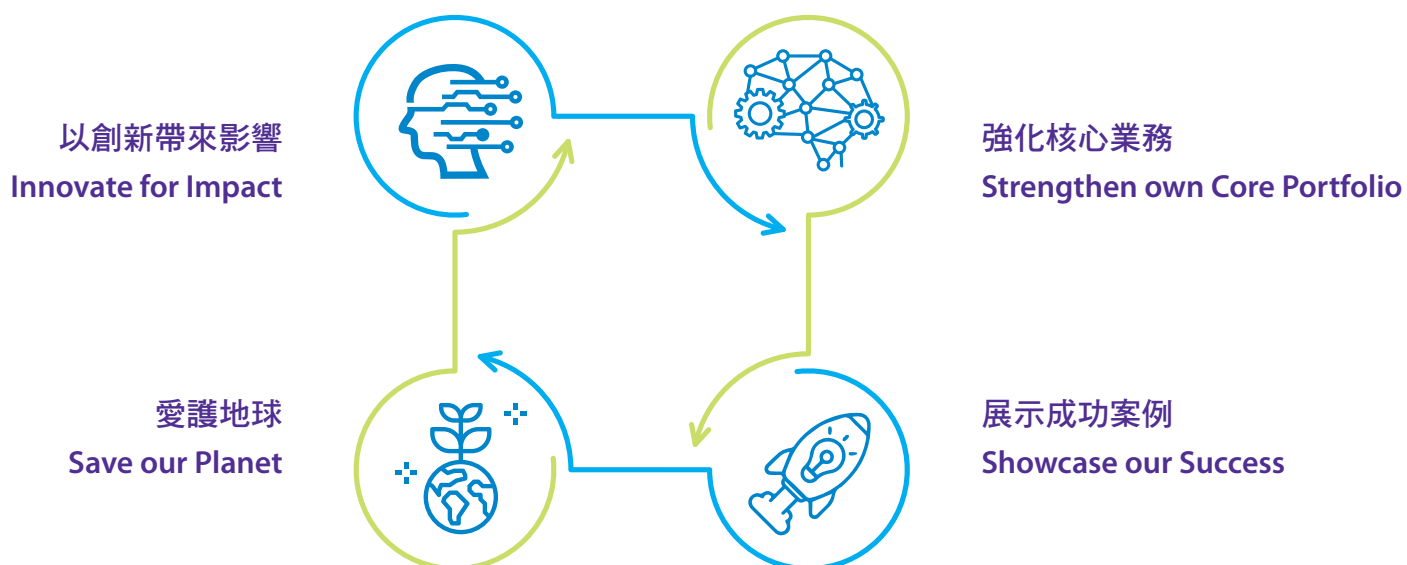


使命 Mission

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.

發展方向 Strategic Direction



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，發掘本地和海外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.



2019 新型冠狀病毒疫情席捲全球，至今仍然對社會和各經濟體系帶來深遠的影響，香港亦難於倖免。在過去一年的財政年度，各行各業仍然受到疫情肆虐所帶來的影響困擾，導致周邊的環境出現各種轉變，促使我們以更先進、更創新、更合時的科技為中小企創優增值，將科研成果落地，為企業進一步提升生產力「成就智上」。

While COVID-19 has continued to sweep across societies and economies worldwide, Hong Kong is no exception. Every sector is still impacted by the pandemic in the past financial year. As the pandemic unfolds and reshapes the world around us, it is more important than ever that HKPC stands firm in its commitment to turning ideas into practical applications, yielding higher productivity for Hong Kong enterprises through our advanced innovation and technologies to “Make Smart Smarter”.

承接去年採取的抗疫措施，生產力局在這個充滿挑戰的時期，再加強對中小企的支援，並推出更多措施幫助企業渡過難關。

此外，數十年來「香港製造」一直是深受信賴的優質標誌，亦讓我們引以為傲。香港在發展高增值先進製造方面前景明朗，特別在2022年初《北部都會區發展策略》公佈後，業界勢將擁有充足的發展空間，並匯萃精英人才。我們期待為業界提供更多支援，共同把握這個令人振奮的機遇，推動香港發展成為國際創科中心，正如我們一直協助眾多企業建立具備先進技術的智能生產線。

儘管2019新型冠狀病毒病造成的破壞帶來許多挑戰，我們在2021-22財政年度仍取得不少令人鼓舞的成果：

- 各項主要績效指標 (KPIs) 順利達標；
- 大灣區業務總收入增長13%，成績斐然；
- 90%以上的技術項目已應用於工業項目；
- 獲得破紀錄的85項本地及國際殊榮；
- 逾22億港元經本局協助處理的政府資助已發放予申請人。

Further to the anti-pandemic measures we adopted in the previous year, HKPC has dedicated and given even stronger support to SMEs in this challenging time with additional measures to help enterprises get through hard times.

“Made in Hong Kong” has been a trusted mark of quality and what we are proud of for decades. Hong Kong sees a bright future in developing advanced manufacturing for high value-added production, especially after the promulgation of the “Northern Metropolis Development Strategy” in early 2022 which will offer ample room for development and become a cluster of industry talents. We look forward to providing more industry support for capitalising on this exciting opportunity to foster Hong Kong’s growth into an international innovation and technology (I&T) hub, just like how we assisted numerous enterprises in setting up intelligent production lines with advanced technologies.

While the disruption caused by the COVID-19 pandemic has brought many challenges, we have still witnessed some very encouraging results in the financial year of 2021-22:

- The targets of all the Key Performance Indicators (KPIs) have been met;
- The aggregate income derived from the Greater Bay Area (GBA) has seen impressive growth of 13%
- More than 90% of our technical projects have been applied in industrial projects;
- HKPC has received a record-breaking 85 local and international accolades;
- Over HK\$2.2 billion of approved Government funding handled by HKPC has been disbursed to applicants.

在社會期望不斷提高的環境下，本局堅守良好的企業管治，這對於我們達成對公眾的使命甚至超越持份者的期望至關重要。本著這種精神，生產力局修訂了理事會成員的行為守則，以進一步在理事會提倡良好的企業管治常規。

在企業管治方面，我很高興地向各位報告：生產力局理事會於 2021 年 11 月獲頒 2021 年度傑出董事獎及董事會多元化卓越嘉許。這兩個獎項是對各理事會成員在新常態下追求優秀企業管治的肯定。生產力局也很榮幸成為獲頒獎項的法定 / 非分配利潤組織類別的唯一得獎者。

一如過往 55 年，生產力局憑藉獨特的專業知識和經驗，率先推動行業智能化、豐富創科人才庫，及協助中小企獲取資源以利用創科提升生產力和競爭力。回顧這個充滿挑戰的財政年度，本局繼續專注以下六個重要工作範疇：

- 先進製造
- 再工業化：香港製造
- 智慧及綠色生活科技
- 未來技能
- 數碼化與網絡安全
- 中小企及初創企業支援

展望未來，生產力局將繼續勇往直前、敢於創新、追求卓越。我們將繼續為中小企創造價值，讓他們的夢想成真；同樣重要的是，我們將致力讓「香港製造」品牌發光發亮，讓香港人引以自豪。

最後，我衷心感謝各理事會成員、香港特別行政區政府、生產力局所有同事，及業界夥伴和專業人士在過去一年給予本局的大力支持和信任。在努力為我們的社區帶來改變的同時，我們期待著迎接一個更健康、更繁榮、更具智慧的世界。

主席
林宣武, GBS, JP

In an environment where society's expectations are increasing, HKPC maintains its unwavering commitment to a good corporate governance which is essential to accomplishing its public missions or even exceeding the expectations of its stakeholders. In this spirit, HKPC has revised the Code of Conduct for the Council Members in an effort to further advocate good corporate governance practices in the Council.

Talking about corporate governance, I am pleased that the Council of HKPC obtained the Directors of the Year Awards 2021 and Special Recognition of Excellence in Board Diversity in November 2021. The twin awards represent an unswerving recognition of the concerted efforts of all the Council Members in the pursuit of good corporate governance amid the New Normal. HKPC is also proud to be the only awardee in the Statutory/Non-profit-distributing Organisations category among the award recipients.

As in the past 55 years, with our unique expertise and experience, HKPC has pioneered in making the industry smarter, enriching the I&T talent pool, and helping SMEs obtain resources to adopt I&T to enhance productivity and competitiveness. In the financial year under review, HKPC furthered its focus on innovation to impact six key areas in the tough and challenging times:

- Advanced Manufacturing
- Reindustrialisation: Made in Hong Kong
- Smart & Green Living Technology
- FutureSkills
- Digitalisation & Cyber Security
- SME and Startup Support

Going forward, HKPC will remain bold and proactive in pursuing innovation and excellence. We will continue to deliver values to SMEs and make their dreams become practical. What is equally important is that we will strive to make the "Made in Hong Kong" brand a shining jewel and pride for Hong Kong.

Last but not least, I would like to extend my heartfelt thanks to all Council Members, the HKSAR Government, colleagues of HKPC and fellow industry partners and professionals for their staunch support and trust over the past year. We are looking forward to a healthy, more prosperous and smarter world in the years to come, as we strive to make a difference for our communities.

Willy Lin, GBS, JP
Chairman



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

成員

Members

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.

陳偉聰 Mr Ricky Chan Wai-chung
精美汽車工業有限公司行政總裁
Chief Executive Officer, Jing Mei Automotive Ltd.

鄭浩維 Mr Brian Cheng Ho-wai
Generation Hong Kong 行政總裁
Chief Executive Officer, Generation Hong Kong

徐晉暉, JP Mr Marvin Hsu Tsun-fai, JP
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-ye
退休
Retired

劉敏儀 Ms Vivien Lau Man-ye
怡中航空服務有限公司及怡中機場地勤服務有限公司
行政總裁
Chief Executive, Jardine Airport Services Ltd. & Jardine Air
Terminal Services Ltd.

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

潘志威 Mr Bernard Poon Che-wai
安永企業財務服務有限公司戰略與交易諮詢合夥人
Partner, Strategy and Transactions, Ernst & Young
Transactions Ltd.

潘偉賢 Ir Paul Poon Wai-yin
中電學院校長
Vice Chancellor, CLP Power Academy

譚金蓮 Ms Jenny Tam Kam-lin
港九勞工社團聯合會副主席
Vice Chairman, Federation of Hong Kong and Kowloon Labour
Unions

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 Hon Sunny Tan
立法會議員
Legislative Council Member

唐智強, GBS Mr Donald Tong Chi-keung, GBS
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 Manager, Keystone Electric Wire & Cable
Co. Ltd.

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

何錦標, JP Mr Raymond Ho Kam-biu, 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 (2022年1月1日生效)

Membership Changes (Effective Date 1 January 2022)

新任成員 New Members

陳偉聰
Mr Ricky Chan Wai-chung
鄭浩維
Mr Brian Cheng Ho-wai
潘志威
Mr Bernard Poon Che-wai
譚金蓮
Ms Jenny Tam Kam-lin
唐智強, GBS
Mr Donald Tong Chi-keung, GBS

離任成員 Outgoing Members

莊子雄
Mr Steve Chuang Tzu-hsiung
馮英偉, MH
Mr Wilson Fung Ying-wai, MH
李秀琼
Ms Amy Lee Sau-king
李凱 於 2021 年 9 月 21 日辭任
Mr Li Hoi Resigned on 21 September 2021
尤曾家麗, GBS, JP
Mrs Carrie Yau Tsang Ka-lai, GBS, JP

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 2022 年 3 月 31 日
As at 31 March 2022



在 2019 新型冠狀病毒病疫情的陰霾下，剛過去的財政年度仍然充滿挑戰。儘管我們面對重重困難，生產力局仍堅定不移支持香港業界，並繼續努力推動技術發展，致力提高業界生產力和營運效率。

The past financial year has continued to be a challenging year under the shadow of the COVID-19 pandemic. Despite the headwinds prevailing around us, HKPC remains steadfast in our commitment to supporting Hong Kong industries, constantly driving technologies with a view to enhancing productivity and operational efficiency.

在此非常時期，我們整合更多資源支援員工和社區。我們協助中小企於新常態下開拓新機遇的措施及方案包括：使用本局指定服務半價寬減、設立讓本地企業 / 僱員在家中仍可提升技能的免費網上學習平台，以及推出囊括不同數碼轉型方案、極具成本效益的「中小企數碼化入門方案包」。

此外，我們還為員工提供接種疫苗特別假期及在家工作安排，並提供全面的資訊科技支援。其他措施包括為員工提供免費快速抗原檢測試劑和口罩，以及設置消毒機械人，時刻保持局內環境清潔衛生。疫情期間，我們各場地設施均嚴守政府的疫苗通行證政策，以確保公眾健康和 safety。

We have also gathered up our support for our staff and the community during the challenging times. Initiatives and measures catered for the SMEs to open up new opportunities in the New Normal include half price concession on selected HKPC services, free online learning platform for HK enterprises/employees to upskill while at home and "Digital Transformation Starter Kit" with cost-effective packages of selected IT solutions.

Measures catered for our staff include special leave for taking vaccination and work-from-home arrangement with full IT support. Other measures include the provision of free Rapid Antigen Test kits and masks for staff, as well as having disinfection robots in place to keep the environment hygienic and clean. Throughout the pandemic, our venues adhere to the Government's Vaccine Pass Policy to ensure public health and safety.

回顧此財政年度，本局確立並專注發展以下四大目標：

以創新帶來影響

創新一直是本局的核心願景和使命。我們繼續在六個關鍵領域取得進展，為員工、客戶及社區創建更智能化的未來和價值。

本局透過推廣工業4.0先進技術，加強工業生產及營運上的創新科技應用，以提升生產力及產品質素，推動香港先進製造的長遠發展。創新技術轉型無疑有助解決中小企的一些業務痛點。他們需要的不一定是強如火箭般的高端科技，反而是能夠解決他們當前問題的具體技術知識與策略。

在「再工業化」方面，本局與港大經管學院合作進行《香港再工業化研究》，以探討工業4.0在香港的潛力，並於2021年11月公布主要研究結果，重點關注食品科技、健康科技及綠色科技三大行業。該報告有助社會了解香港再工業化的現時發展及相關支援。本局今年已成功協助多家企業建設智能生產線，例如：「廚房壹號」的食品生產線，以及成為再工業化資助計劃(RFS)下首個獲批最高資助額的Nanoshields智能靜電紡絲生產線項目。本局將繼續推動香港高增值產業的發展，讓「香港製造」品牌在國際舞台上大放異彩。

展示成功案例

在研發成果方面，我們很自豪地報告，整體而言，我們90%以上的技術項目已應用於工業項目。同樣引以為傲的是，我們的零排放可換電池低地台電動車改裝成流動疫苗接種「健康車」(VaxMobile)，協助對抗第五波疫情。「健康車」靈活且移動性強，可迅速於香港不同地點提供疫苗接種外展服務。

我們的創新研發再次在國際舞台上揚威，於「2022年日內瓦國際發明展」中，共38項創新研發項目獲得嘉許，創下香港最佳成績。其中，「SMART PATCH」更奪得最高榮譽「評審團嘉許金獎」殊榮。它是高科技的5G物聯網設備，讓廠商能夠以最小的投入來為新舊設備增添智能元素，並已獲來自不同行業的客戶在其智能生產線中使用。

愛護地球

本局高度重視智慧城市發展，致力讓社區變得更智能及更環保。我們以產品生命週期思維(life cycle perspective)出發，期望達至2040年實現碳

In the financial year under review, HKPC has identified and focused on the following four goals and objectives:

Innovate for Impact

Innovation has always been a core theme in HKPC's vision and mission. We have continued to build on our progress on six key areas to create a smarter future and value for employees, clients and the community.

HKPC endeavours to facilitate advanced manufacturing in Hong Kong in the long run by fostering innovative use of technologies in industrial production and operation to enhance productivity and product quality with the adoption of i4.0. Such transformation certainly helps solve the pain points SMEs have come across in their business. Rocket science may not be the best solution in some cases, all they need are some specific strategies with technical knowhow to resolve their issues.

On Reindustrialisation, HKPC, in collaboration with the HKU Business School, conducted the "Reindustrialisation Study – Hong Kong" to explore the potential of i4.0 in Hong Kong, and presented the key findings in November 2021 with focus on three industries: Food Technology (FoodTech), Health Technology (HealthTech) and Green Technology (GreenTech). The report assisted the community to understand the current reindustrialisation development in Hong Kong and identify related support available. For HKPC this year, we successfully assisted a number of enterprises in implementing intelligent production lines, such as the FoodTech application for CK One, and the Nanoshields intelligent electrospinning production lines project which was the first one with maximum funding approved under the Re-industrialisation Funding Scheme (RFS). HKPC will continue to promote the development of high value-added industries in Hong Kong and make "Made in Hong Kong" brand shine on the international stage.

Showcase our Success

On R&D achievements, we are proud to report that overall speaking, more than 90% of our technical projects have been applied to industrial projects. We are also proud to have converted our Zero Emission Low Platform Electric Vehicle with Swappable Battery Function into "VaxMobile", a mobile vaccination station to help combat the fifth wave of the COVID-19 epidemic. Flexible and highly mobile, "VaxMobile" quickly provided vaccination outreach services to different locations in Hong Kong.

Our R&D innovations have once again shone on the international stage and won a record high of 38 accolades at the 2022 Geneva International Exhibition of Inventions, the best results for Hong Kong. Among the honours, "SMART PATCH" won the top accolade of Gold Medal with Congratulations of Jury. A high-tech 5G IoT application, it provides intelligence to new and old machines with minimal effort and has been adopted by a number of our customers in their intelligent production lines across industries.

Save our Planet

HKPC attaches high importance on Smart City development, striving to help our community become smarter and greener. We have set a target to become carbon

中和的目標。我們也努力不懈，致力向行業參與者推廣環境、社會及管治 (ESG)，透過創新思維協助他們為客戶實踐 ESG。

我們亦有多項綠色研發於日內瓦獲獎，包括堆填區垃圾滲濾液嶄新化學處理方法、香燭除煙器、智能污水除泡機器人，以及創新分散式廚餘回收系統。本局的「綠色科技館」於 2022 年 5 月開幕，展示最新的綠色科技和創新方案。

強化核心業務

在新常態下，數碼化和網絡安全變得比以往任何時候都更加重要。在這方面，除了前述的「中小企數碼化入門方案包」，本局轄下的香港電腦保安事故協調中心 (HKCERT) 也一直積極向公眾發放與網絡安全相關的信息、提供防禦指引及各種實用的安全建議。

本局深明培育未來人才至關重要，藉此在數碼時代搶佔先機。在建立本地人才庫方面，本局透過「未來技能」(FutureSkills) 培訓課程及 STEM (科學、技術、工程和數學) 教育大力支持各年齡層的發展，旨在強化本地創科人才庫。過去一年，超過 15,000 名學員參加了生產力學院的培訓課程。我們亦舉辦了「TechEd 科技教學展」，聯繫本地的 STEM 同儕。最值得一提的是，我們與 500 多名學生一起締造「機械人集體編程」健力士世界紀錄！

我們繼續強化本局的核心使命，為中小企提供支援。年內舉辦的「ForeSight 智瞻 2022」論壇，讓中小企掌握新常態下的各項趨勢。「2021 政府資助基金博覽+」活動亦反應熱烈，共吸引近 14,000 人次參與，提供逾 300 場半小時「一對一」免費諮詢服務，收到約 6,000 項有關資助基金的查詢。今年「知創企業家網絡」(InnoPreneur Network) 的成立，則擴大了「中小企一站通」(SME One) 在技術應用和數碼化轉型方面對中小企的支援。

本局並擔任 12 項政府資助計劃的秘書處。為進一步加強我們對中小企的核心服務，我們於 2021 年舉辦了「Voice of Customer」活動，向 360 多家企業 (其中 93% 為中小企) 徵集意見，以進一步改善資助計劃的相關服務。我們將推出一站式線上資助申請網站，鼓勵及方便中小企進一步善用政府資助，讓其業務得到更長遠的發展。

neutral by 2040 by embracing life cycle perspective. We have also been working relentlessly on the promotion of Environment, Social and Governance (ESG) to industry players, delivering innovations which enable their clients to achieve ESG.

Some of the award-winning green projects garnered at Geneva include: Chemical Treatment Process for Landfill Leachate, Smoke Remover for Chinese Incense, Intelligent Foam Removal Robot and Food Waste Total Recycling System. Our Green Hall launched in May 2022 showcases the latest green technologies and innovative solutions.

Strengthen Own Core Portfolio

Digitalisation and cyber security have become more vital than ever under the New Normal. On this front, apart from the aforementioned Digital Transformation Starter Kit, our HKCERT has also been actively distributing security-related information, preparing guidelines and various practical security advice for the public.

HKPC recognises the importance of nurturing future talents to stay ahead of the competition in the digital age. In building a local talent pool, HKPC has dedicated strong support on the development of all ages via FutureSkills training programmes and STEM education, aiming to enrich the local I&T pool of talents. Over 15,000 participants have joined the HKPC Academy's training programmes in the past year. A TechEd Mini-Expo has been held to line up STEM counterparts in Hong Kong. And, most remarkably, we had set a Guinness World Record on Mass Robot Programming with a group of 500+ students!

We continued to strengthen our core mission of providing support to SMEs. "ForeSight 2022" has been organised for SMEs to grasp the New Normal trends. The "2021 Fund Fair PLUS" received an overwhelming response with an attendance of 14,000 people. Over 300 half-an-hour one-on-one free consultation services were provided and around 6,000 enquiries on funding schemes had been received. InnoPreneur Network has been established to help extend SME One's support to SMEs in technology adoption and digital transformation.

HKPC has also acted as the secretariat for 12 Government Funding Schemes. To further strengthen our core services for SMEs, a "Voice of Customer" (VOC) programme has been held in 2021 which helped solicit views from over 360 enterprises (of which 93% were SMEs) for further improvement of our funding-related services. A one-stop online portal facilitated funding applications will be introduced, to encourage SMEs to leverage government funding resources more easily to maximise their businesses.

大灣區

大灣區是中國經濟發展的重要引擎和創科的溫床。自2021年10月起，本局輪任為「粵港澳大灣區生產力促進服務聯盟」(下稱「聯盟」) 理事長單位。作為聯盟的理事長，我將努力深化大灣區創新服務的交流與合作，搭建聯盟成員與中小企間的溝通橋樑，以提升大灣區企業的整体競爭力。我們一直透過生產力局大灣區未來人才發展中心，提供「FutureSkills」培訓課程，為大灣區培育人才。

生產力局歡迎政府《北部都會區發展策略》下支持創科發展的措施，我們將與政府緊密合作，推動作為策略一部份的創科發展，特別是重點發展香港具優勢的產業，如科研、先進製造及生命健康科學等領域，促進香港融入國家發展大局及把握大灣區的發展機遇。我們正積極研究在港深創新及科技園成立生產力局分部及相關科技研發基地。

我們相信，中小企可以從小做起，再逐步變大做强，生產力局可助他們成就夢想。我們重視每一家中小企，並將繼續透過我們舉辦的「HKPC集思匯」(HK-INC) 收集業界聲音，包括中藥、半導體、氫能等行業。我們希望透過提供有效的技術解決方案和卓越技術，滿足中小企的未來需求，為中小企創造價值並釋放潛能。

本局支持政府自2022年7月起將創新及科技局更名為創新科技及工業局，不但有助推動再工業化政策，亦有助先進製造業長遠植根香港，令香港發展成為國家《十四五規劃綱要》支持下的國際創新科技中心。

最後，我要感謝所有同事的貢獻、努力和堅持，尤其在疫情下的困難時期。隨著對病毒認識的增加，以及疫苗和新藥物的突破，社會應可望重拾朝氣，為香港帶來更富活力和更多樣化的發展。我們期待新一年有更豐碩的成果，並見證更多優秀的中小企實現他們的目標。

總裁
畢堅文, MH

Greater Bay Area

The Greater Bay Area (GBA) is a key driver of China's economic development as well as hotbed for innovations. Since October 2021, HKPC has been rotating as the chairing organisation of the Guangdong-HongKong-Macao Greater Bay Area Productivity Promotion Service Alliance. As President of the Alliance, I will endeavour to deepen the exchange and cooperation of innovative services in the GBA, enhancing communications among alliance members and SMEs and boosting the overall competitiveness of GBA enterprises. Through the HKPC GBA FutureSkills Centre, we have been providing FutureSkills training programmes to nurture talent in GBA.

HKPC welcomes the initiatives announced by the Government regarding the support on I&T development under the promulgation of the "Northern Metropolis Development Strategy", and will work closely with the Government to promote I&T development under the Development Strategy, particularly in developing Hong Kong's advantageous aspects, such as R&D, advanced manufacturing, and life and health sciences, facilitating Hong Kong to integrate into the overall development of the country and seize the opportunities in the GBA. We will actively explore the feasibility of establishing an HKPC branch office and related R&D centre at the Hong Kong-Shenzhen Innovation and Technology Park.

We believe that SMEs, starting small nonetheless, can dream big and HKPC is here to help their dreams come true. We value every SME, and will keep collecting industries' voices via our Hong Kong Industry Network Clusters (HK-INC), including industries like Chinese medicine, semiconductors, hydrogen, and many others. We want to deliver values to SMEs and help unlock their potential by providing technical solutions with impact and engineering excellence that meet their needs of tomorrow.

HKPC welcomes the retitling of the Innovation and Technology Bureau as the Innovation, Technology and Industry Bureau, with effect from July 2022, to enhance the policy function of reindustrialisation, facilitate the advanced manufacturing to be firmly rooted in Hong Kong in the long run, and grow Hong Kong into an international I&T hub as outlined in the National 14th Five-Year Plan.

To wrap up, I would like to thank all my colleagues for their dedication, hard work, and perseverance, especially during the rough times of the pandemic. With increased knowledge of the virus and breakthroughs in the development of vaccines and new medicines, I am hopeful that the society will rebound with renewed vibrancy and versatility. We are looking forward to a fruitful and rewarding year to come, and seeing many SMEs achieve their goals with flying colours.

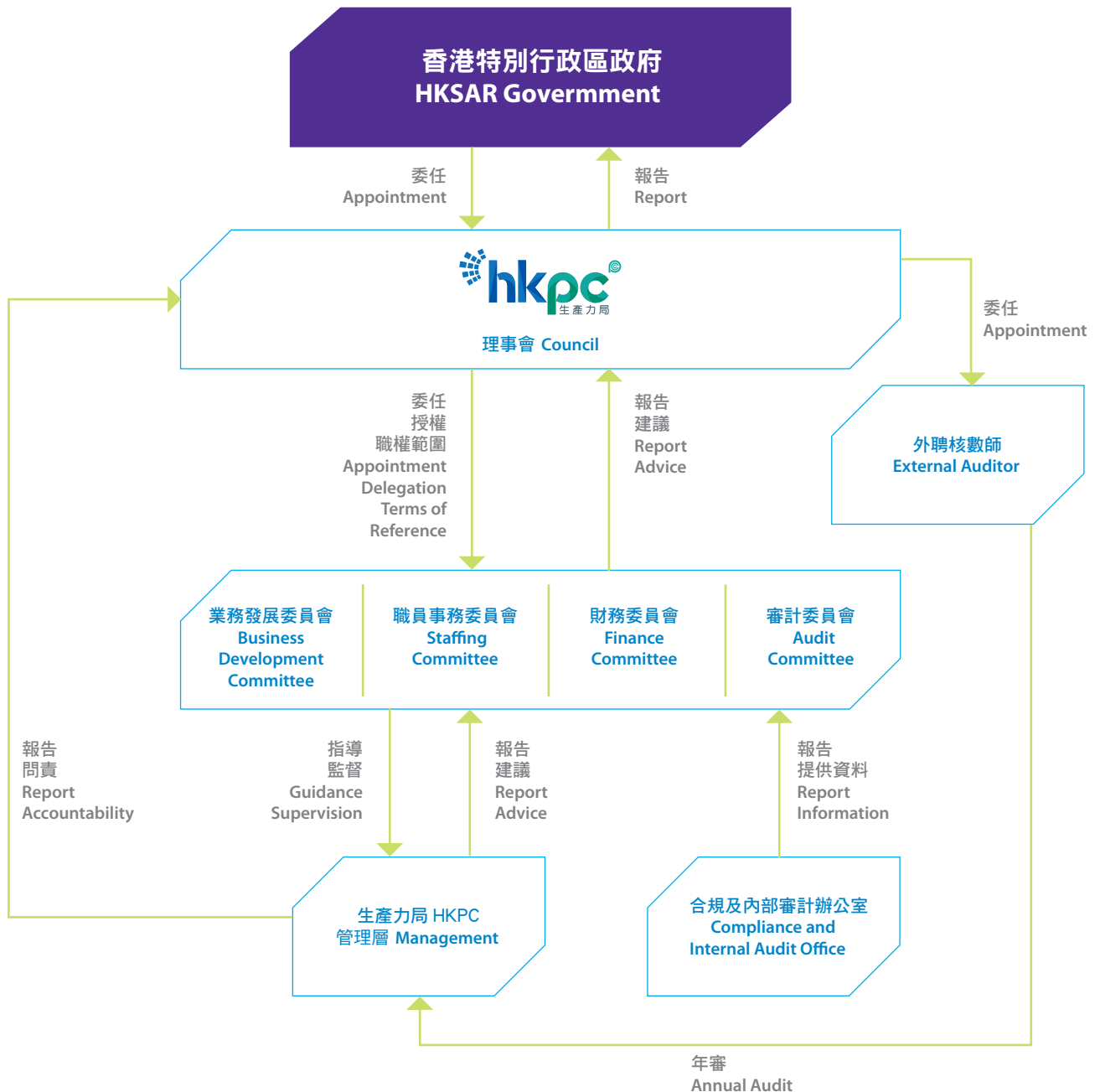
Mohamed D. Butt, MH
Executive Director



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44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。

理事會及各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 44.

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

徐晉暉, JP

郭敏宜

潘志威

潘偉賢

楊嘉燕

潘婷婷, JP

畢堅文, MH

截至2022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預測、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

徐晉暉, JP

委員會成員

陳允誠

劉敏儀

潘志威

楊嘉燕

歐錫熊, JP

黃文忠

畢堅文, MH

截至2022年3月31日

Chairman

Mr Patrick Wong Chi-kwong

Members

Mr Marvin Hsu Tsun-fai, JP

Ms Mandy Kwok Man-yee

Mr Bernard Poon Che-wai

Ir Paul Poon Wai-yin

Ms Karmen Yeung Ka-yin

Ms Rebecca Pun Ting-ting, JP

Mr Mohamed D. Butt, MH

As at 31 March 2022

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 Marvin Hsu Tsun-fai, JP

Members

Mr Bryant Chan Wan-sing

Ms Vivien Lau Man-yee

Mr Bernard Poon Che-wai

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 2022

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款及條件，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服務條款及條件的溝通渠道，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

劉敏儀

委員會成員

鄭浩維
郭敏宜
梁頌恩, MH
譚金蓮
陳祖恒
唐智強, GBS
黃志光
何錦標, JP
黃文忠
畢堅文, MH

截至2022年3月31日

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.

Chairlady

Ms Vivien Lau Man-ye

Members

Mr Brian Cheng Ho-wai
Ms Mandy Kwok Man-ye
Ms Juan Leung Chung-yan, MH
Ms Jenny Tam Kam-lin
Hon Sunny Tan
Mr Donald Tong Chi-keung, GBS
Mr Patrick Wong Chi-kwong
Mr Raymond Ho Kam-biu, JP
Mr Indiana Wong Man-chung
Mr Mohamed D. Butt, MH

As at 31 March 2022

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

陳偉聰

潘偉賢

譚嘉因, MH, JP

黃文忠

畢堅文, MH

截至 2022 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，

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 Ricky Chan Wai-chung

Ir Paul Poon Wai-yin

Prof Tam Kar-yan, MH, JP

Mr Indiana Wong Man-chung

Mr Mohamed D. Butt, MH

As at 31 March 2022

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 auditor 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 the Council, 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 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.

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；以及
- 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，均須每年呈交立法會。為提高透明度，生產力局最高兩級管理人員的薪酬，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44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》最新版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，以保障持份者的利益。

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），

The Office reports directly to 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 auditor 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 44.

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 latest version of 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 in the discharge of their duties, so as to protect the stakeholders' interests.

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 six major categories: Prevention of Bribery,

作出適當決策。守則涵蓋防止賄賂、接受利益、處理利益衝突、公職人員行為失當、保密資料及舉報涉嫌違規行為及刑事罪行等六個主要範疇。

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。在本政策下作出恰當舉報之舉報人會被保護免於遭受不公平解僱、迫害或不當的紀律處分。

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。

2022年2月，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。

人才發展與關愛員工

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。

生產力局提供多元化的培訓計劃，並為不同崗位的員工開拓專業發展的機會。例如，我們提供香港工程師學會認可的Scheme "A" 工程畢業生培訓計劃，透過全面的在職培訓，協助員工取得專業工程師資格。我們的專業培訓能力亦獲國際認可，同時取得澳洲會計師公會認證為「認可僱主合作夥伴」，以及英國特許公認會計師公會「專業培訓認可僱主」認證。兩項認證證明生產力局提供的內部培訓及人才發展課程達國際級水平。

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，協助他們日後投身創科行業

Acceptance of Advantages, Managing Conflict of Interest, Misconduct in Public Office, Confidentiality of Information, and Reporting Suspected Irregularities and Criminal Offences.

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 Chairman. Only persons who are designated by the Audit Committee Chairman will have access to such emails or correspondence. Whistleblowers making appropriate complaints under this policy is assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action.

The Audit Committee 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 February 2022, 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.

Talent Development and Care for Employees

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

HKPC offers a wide range of training programmes, as well as professional development opportunities for employees of different disciplines. For example, we offer Scheme "A" training programme accredited by the Hong Kong Institution of Engineers, which provides employees with all-round exposure through on-the-job training, and helps them acquire the qualifications to become professional engineers. HKPC has also received two international accreditations for talent development: the "Recognised Employer Partner" accreditation from CPA Australia and the "Approved Employer Accreditation – Professional Development" from the United Kingdom's Association of Chartered Certified Accountants. These accreditations are proof that HKPC's internal training and talent development programmes are of international standard.

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

打好基礎，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」，為本港的創科行業注入新動力。

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體驗式學習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。

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.

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 learned valuable organisational and leadership skills from their mentees and widened their horizons. The partnership helped grow each other on various fronts.

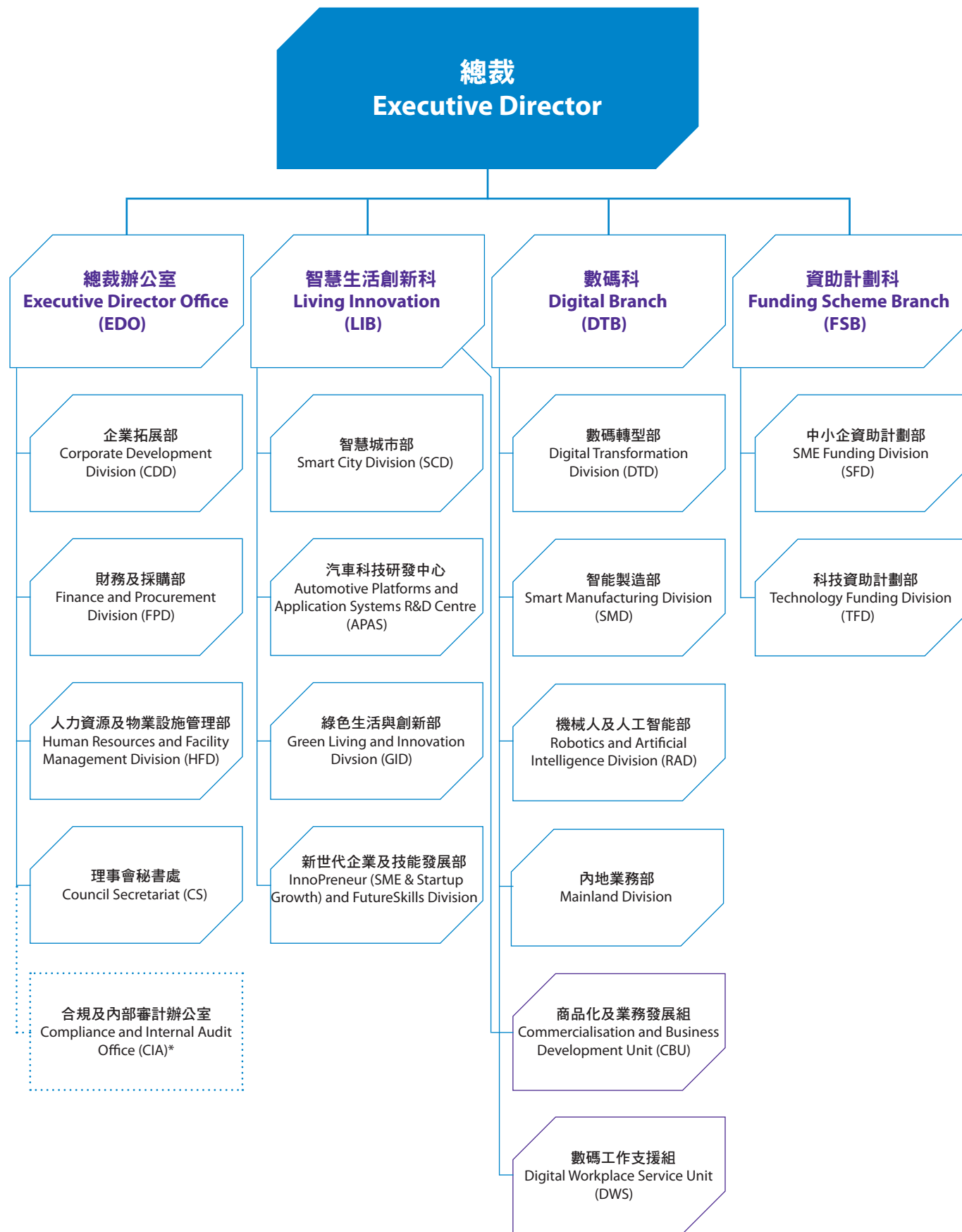
HKPC promotes a staff engagement culture and aims to build an innovative, energetic and highly motivated workforce for the sake of accelerating business development. We organised a range of team building programmes based on experiential learning to foster collaboration and strengthen employees’ sense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

4/2021 – 3/2022		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
陳允誠先生	Mr Bryant Chan Wan-sing	3/3		3/3	3/3	
陳婉珊女士, MH	Ms Clara Chan Yuen-shan, MH	3/3		2/3		
陳偉聰先生 (由 1/1/2022)	Mr Ricky Chan Wai-chung (from 1/1/2022)	1/1		1/1		
鄭浩維先生 (由 1/1/2022)	Mr Brian Cheng Ho-wai (from 1/1/2022)	1/1	1/1			
莊子雄先生 (至 31/12/2021)	Mr Steve Chuang Tzu-hsiung (till 31/12/2021)	2/2		2/2		2/2
馮英偉先生, MH (至 31/12/2021)	Mr Wilson Fung Ying-wai, MH (till 31/12/2021)	2/2			2/2	
徐晉暉先生, JP	Mr Marvin Hsu Tsun-fai, JP	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	Ms Vivien Lau Man-yee	3/3	3/3		3/3	
李秀琼女士 (至 31/12/2021)	Ms Amy Lee Sau-king (till 31/12/2021)	2/2	2/2			
梁頌恩女士, MH	Ms Juan Leung Chung-yan, MH	3/3	3/3			
李凱先生 (至 21/9/2021)	Mr Li Hoi (till 21/9/2021)	0/1	1/1			
潘志威先生 (由 1/1/2022)	Mr Bernard Poon Che-wai (from 1/1/2022)	1/1			1/1	1/1
潘偉賢工程師	Ir Paul Poon Wai-yin	3/3		3/3		3/3
譚金蓮女士 (由 1/1/2022)	Ms Jenny Tam Kam-lin (from 1/1/2022)	1/1	1/1			
譚嘉因教授, MH, JP	Prof Tam Kar-yan, MH, JP	2/3		3/3		
陳祖恒議員	Hon Sunny Tan	3/3	3/3			
唐智強先生, GBS (由 1/1/2022)	Mr Donald Tong Chi-keung, GBS (from 1/1/2022)	1/1	1/1			
尤曾家麗女士, GBS, JP (至 31/12/2021)	Mrs Carrie Yau Tsang Ka-lai, GBS, JP (till 31/12/2021)	2/2	1/2			
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	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



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

截至2022年3月31日
As at 31 March 2022



畢堅文先生, MH 總裁

畢堅文先生於2017年12月起獲委任為生產力局總裁，領導生產力局利用創新及先進科技，支援本地企業提升生產力及競爭力。

畢先生曾於多間跨國企業擔當領導崗位，累積超過30年的行政領袖經驗、卓越管理及推動團隊不斷優化創新服務的能力。畢先生於基建、製造和消費市場等領域知識深厚，高瞻遠矚，洞悉市場脈搏，以支援香港企業將科研轉化為成果及壯大本地創科人才庫為使命，積極推動香港創科發展。

畢先生曾於通用電氣 (GE) 任職逾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，並負責管理多個由亞太區私營和公共企業合作的大規模轉型項目。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

Mr Mohamed D. Butt, MH Executive Director

Mr Mohamed Butt has been appointed as the Executive Director of HKPC since December 2017, leading HKPC to leverage innovations and advanced technologies to support local enterprises to enhance their productivity and competitiveness.

Mr Butt had assumed leadership roles in a number of multinationals, accumulating more than 30 years of executive experience, excellent management skills, and the ability to drive service excellence and innovations among the team continuously. Mr Butt is deeply knowledgeable in infrastructure, manufacturing, and consumer market development, backed by his profound strategic mindset and rich business insights. Mr Butt strives to promote the development of innovation and technology (I&T) in Hong Kong to assist local enterprises in turning novel research and development ideas into innovative products and enrich the I&T talent pool of the city.

Mr Butt previously 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, and was tasked with providing strategic leadership for the expansion of business footprints, spearheading large transformational projects, in collaboration with private and public sectors in the Asia Pacific region. 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 broad business functions on technology research and development as well as consultancy services in smart living, automotive, 5G applications, gerontech, 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

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。

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，於跨國公司通用電氣任職超過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、海事、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 首席營運總監

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處理的秘書處服務，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。

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.

Mr Edmond Lai Shiao-bun Chief Digital Officer

Mr Edmond Lai joined 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

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 operational excellence in finance and procurement through process simplification and digitalisation. She is also experienced in liaising and collaborating 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).



	2021-22 (Actual) (實際)	2021-22 (Target) (目標)
服務提供 Service Delivery		
綜合服務項目數目 Number of integrated service projects accepted	652 ¹	630
綜合學習課程學員人數 Number of people participated in fee-charging integrated learning courses	15,638	12,000
財務 (港幣百萬元) Financial Result (HK\$M)		
綜合服務項目收入 Income generated from integrated service projects (\$M)	487.0	451.0
綜合學習課程收入 Income from fee-charging integrated learning course projects (\$M)	37.6	20.0
效益 Effectiveness		
生產力局研討會 / 工作坊 / 會議 / 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 and non-fee-charging training courses and study missions	26,327	23,000
新研發項目數目 Number of new R&D projects	105 ²	47
引用生產力局專利新項目數目 Number of new projects using HKPC's patents	70 ³	11
客戶滿意指數 Customer satisfaction index	9.2	8.9
學員滿意指數 Learning participants satisfaction index	9.1	8.6

- 1 其中70個及67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 70 and 67 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.
- 2 其中67個及37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 67 and 37 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.
- 3 其中70個及37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。
Including 70 and 37 projects which 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 in the past 3 years for reference

	2020-21 (新框架 New Framework)	2019-20	2018-19
服務提供 Service Delivery			
顧問項目數目 Number of consultancy projects	600	/	/
培訓課程學員人數 Number of training course participants	14,556	/	/
顧問項目數目 Number of consultancy projects		639	889
培訓課程學員人數 Number of training course participants		6,065	6,079
展覽 / 考察團 / 會議參加者人數 Number of people attended exhibitions / study missions / conferences		5,790	4,039
財務 (港幣百萬元) Financial Result (HK\$M)			
綜合服務項目收入 Income generated from integrated service projects	392.88	/	/
綜合學習課程收入 Income from fee-charging integrated learning course projects	25.16	/	/
顧問項目收入 Income from consultancy projects	/	328.0	340.9
培訓課程收入 Income from training courses	/	10.1	7.6
展覽 / 考察團 / 會議收入 Income from exhibitions / study missions / conferences	/	6.6	6.2
製造支援項目收入 Income from manufacturing support projects	/	27.5	30.0
效益 Effectiveness			
生產力局研討會 / 工作坊 / 會議 / 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	/	/
新研發項目數目 Number of new R&D projects	101	/	/
引用生產力局專利新項目數目 Number of new projects using HKPC's patents	42	/	/
客戶滿意指數 Customer satisfaction index	9.15	/	/
學員滿意指數 Learning participants satisfaction index	8.98	/	/
生產力局活動 / 行業協會交流活動 / 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
客戶滿意指數 Customer satisfaction index	/	9.0	9.1



生產力(控股)有限公司及大灣區的獨資企業

生產力(控股)有限公司於2003年7月28日成立，為粵港澳大灣區港資企業提供橫跨價值鏈的綜合支援，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年在粵港澳大灣區成立了生產力(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、劉敏儀、潘婷婷、黃志光、于健安

生產力(東莞)諮詢有限公司

黎少斌(執行董事)
高立民(監事)

生產力(深圳)諮詢有限公司

黎少斌(執行董事)
高立民(監事)

生產力科技(控股)有限公司

生產力科技(控股)有限公司於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)有限公司與本地公司簽署技術授權協議，將生產力局在創新及科技基金支援下研發的「廚餘全面轉化系統」商品化。系統目前於香港及內地推廣，為廚餘收集和運輸提供一個簡單、潔淨和衛生的方案。

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2022年3月31日

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

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 Guangdong-Hong Kong-Macao Greater Bay Area (GBA).

This objective is achieved through two Wholly Foreign Owned Enterprises (WFOEs) in the GBA - 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 Vivien Lau, Ms Rebecca Pun, Mr Patrick Wong and Mr Emil Yu.

Productivity (Dongguan) Consulting Co. Ltd.

Mr Edmond Lai (Executive Director)
Mr Ray Ko (Supervisor)

Productivity (Shenzhen) Consulting Co. Ltd.

Mr Edmond Lai (Executive Director)
Mr Ray Ko (Supervisor)

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 a technology licensing agreement with a local company to commercialise the "Food Waste Total Recycling System" developed by HKPC with the funding support of the Innovation and Technology Fund. With this, the system is being promoted in Hong Kong and the Mainland as a simple, clean and hygienic solution to the collection and shipping of food waste.

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 2022



香港生產力促進局及其附屬公司截至 2022 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 2022 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

2022年3月31日

31 March 2022

		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
非流動資產	Non-current assets		
物業、廠房和設備	Property, plant and equipment	186,753	197,986
無形資產	Intangible assets	9,492	8,395
使用權資產	Right-of-use assets	861	1,374
		197,106	207,755
流動資產	Current assets		
應收賬款及其他流動資產	Accounts receivable and other current assets	229,706	262,760
可退回稅項	Tax refundable	-	2
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	1,715,170	1,090,658
		1,944,876	1,353,420
流動負債	Current liabilities		
應付賬款及其他流動負債	Accounts payable and other current liabilities	1,544,750	1,017,246
租賃負債	Lease liabilities	461	519
應付稅項	Tax payable	162	214
		1,545,373	1,017,979
流動資產淨值	Net current assets	399,503	335,441
總資產減流動負債	Total assets less current liabilities	596,609	543,196
非流動負債	Non-current liabilities		
租賃負債	Lease liabilities	466	926
淨資產	Net assets	596,143	542,270
總資金	Total funds		
生產力局應佔資本資助金及儲備	Capital subvention fund and reserves attributable to the Council	594,137	540,557
非控股股東權益	Non-controlling interests	2,006	1,713
總資金	Total funds	596,143	542,270

綜合收支賬目 Consolidated Income and Expenditure Account

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
收入	Income		
經常性活動的政府資助	Government subvention for recurrent activities	235,771	233,460
服務收入	Service income	666,208	565,968
其他收入	Other income	20,648	25,938
		922,627	825,366
支出	Expenditure		
職員薪俸	Staff emoluments	(448,968)	(395,591)
其他支出	Other expenses	(420,621)	(370,705)
除稅前盈餘	Surplus before tax	53,038	59,070
所得稅	Income tax expense	(170)	(148)
		52,868	58,922
從資本資助金轉入	Transfer from capital subvention fund	6,925	6,586
年內盈餘	Surplus for the year	59,793	65,508
歸屬於：	Attributable to:		
生產力局	The Council	59,584	65,645
非控股股東權益	Non-controlling interests	209	(137)
		59,793	65,508



綜合全面收益表 Consolidated Statement of Comprehensive Income

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

		2022	2021
		港幣千元	港幣千元
		HK\$'000	HK\$'000
年內盈餘	Surplus for the year	59,793	65,508
其他全面收益	Other comprehensive income		
可能於其後重新歸類至收支賬目的 其他全面收益：	Other comprehensive income 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	1,005	1,585
年內其他全面收益（稅後）	Other comprehensive income for the year, net of tax	1,005	1,585
年內全面收益額	Total comprehensive income for the year	60,798	67,093
歸屬於：	Attributable to:		
生產力局	The Council	60,505	67,079
非控股股東權益	Non-controlling interests	293	14
		60,798	67,093



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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2022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2022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成員履行職責,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 the 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 2022, 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 2022, 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 ("HSAs") 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，以便對綜合財務報表發表意見。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。

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.

香港立信德豪會計師事務所有限公司
執業會計師

BDO Limited
Certified Public Accountants

譚國耀
執業證書號碼：P02575

Tam Kwok Yiu
Practicing Certificate No. P02575

香港，2022年7月27日

Hong Kong, 27 July 2022

綜合財務狀況表

Consolidated Statement of Financial Position



		2022年3月31日 31 March 2022		
		附註	2022	2021
		Note	港幣千元 HK\$'000	港幣千元 HK\$'000
非流動資產	Non-current assets			
物業、廠房和設備	Property, plant and equipment	6	186,753	197,986
無形資產	Intangible assets	7	9,492	8,395
使用權資產	Right-of-use assets	13	861	1,374
			197,106	207,755
流動資產	Current assets			
應收賬款及其他流動資產	Accounts receivable and other current assets	9	229,706	262,760
可退回稅項	Tax refundable	23(c)	-	2
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	10	1,715,170	1,090,658
			1,944,876	1,353,420
流動負債	Current liabilities			
應付賬款及其他流動負債	Accounts payable and other current liabilities	11	1,544,750	1,017,246
租賃負債	Lease liabilities	14	461	519
應付稅項	Tax payable	23(c)	162	214
			1,545,373	1,017,979
流動資產淨值	Net current assets		399,503	335,441
總資產減流動負債	Total assets less current liabilities		596,609	543,196
非流動負債	Non-current liabilities			
租賃負債	Lease liabilities	14	466	926
淨資產	Net assets		596,143	542,270
總資金	Total funds			
生產力局應佔資本資助金及儲備	Capital subvention fund and reserves attributable to the Council		594,137	540,557
非控股股東權益	Non-controlling interests	15(d)	2,006	1,713
總資金	Total funds	15	596,143	542,270

生產力局於2022年7月27日核准並許可發出。

Approved and authorised for issue by the Council on 27 July 2022.

林宣武
Lin Sun Mo, Willy

主席
Chairman

黃志光
Patrick Wong Chi Kwong

副主席
Deputy Chairman



財務狀況表

Statement of Financial Position

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

		附註 Note	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
非流動資產	Non-current assets			
物業、廠房和設備	Property, plant and equipment	6	186,030	197,374
無形資產	Intangible assets	7	9,459	8,362
使用權資產	Right-of-use assets	13	847	1,270
於附屬公司的投資	Investments in subsidiaries	8	18,722	18,722
			215,058	225,728
流動資產	Current assets			
應收賬款及其他流動資產	Accounts receivable and other current assets	9	225,526	260,411
應收附屬公司款項	Amounts due from subsidiaries	12	1,276	810
現金、銀行存款及定期存款	Cash, bank balances and fixed deposits	10	1,686,493	1,068,119
			1,913,295	1,329,340
流動負債	Current liabilities			
應付賬款及其他流動負債	Accounts payable and other current liabilities	11	1,538,262	1,014,018
應付附屬公司款項	Amounts due to subsidiaries	12	12,024	11,926
租賃負債	Lease liabilities	14	443	423
			1,550,729	1,026,367
流動資產淨值	Net current assets		362,566	302,973
總資產減流動負債	Total assets less current liabilities		577,624	528,701
非流動負債	Non-current liabilities			
租賃負債	Lease liabilities	14	466	909
淨資產	Net assets		577,158	527,792
總資金	Total funds	15	577,158	527,792

生產力局於 2022 年 7 月 27 日核准並許可發出。

Approved and authorised for issue by the Council on 27 July 2022.

林宣武
Lin Sun Mo, Willy

主席
Chairman

黃志光
Patrick Wong Chi Kwong

副主席
Deputy Chairman

綜合資金變動表

Consolidated Statement of Changes in Funds



截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

歸屬於生產力局

Attributable to the Council

		資本 資助金 Capital subvention fund 港幣千元 HK\$'000	收入 資助儲備 Revenue reserve 港幣千元 HK\$'000	換算儲備 Exchange reserve 港幣千元 HK\$'000	總額 Total 港幣千元 HK\$'000	非控股 股東權益 Non- controlling interests 港幣千元 HK\$'000	資金總額 Total funds 港幣千元 HK\$'000
於 2020 年 4 月 1 日的結餘	At 1 April 2020	112,196	367,068	800	480,064	1,699	481,763
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	105,610	432,713	2,234	540,557	1,713	542,270
於 2021 年 4 月 1 日的結餘	At 1 April 2021	105,610	432,713	2,234	540,557	1,713	542,270
年內盈餘	Surplus for the year	–	59,584	–	59,584	209	59,793
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	–	–	921	921	84	1,005
年內全面收益總額	Total comprehensive income for the year	–	59,584	921	60,505	293	60,798
資本資助金變動（附註 15(a)）	Movement in capital subvention fund (note 15(a))	(6,925)	–	–	(6,925)	–	(6,925)
於 2022 年 3 月 31 日的結餘	At 31 March 2022	98,685	492,297	3,155	594,137	2,006	596,143



綜合收支賬目

Consolidated Income and Expenditure Account

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

		附註 Note	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
收入	Income			
經常性活動的政府資助	Government subvention for recurrent activities	16	235,771	233,460
服務收入	Service income	17	666,208	565,968
其他收入	Other income	18	20,648	25,938
			922,627	825,366
支出	Expenditure			
職員薪俸	Staff emoluments	19	(448,968)	(395,591)
其他支出	Other expenses	22	(420,621)	(370,705)
除稅前盈餘	Surplus before tax		53,038	59,070
所得稅	Income tax expense	23(a)	(170)	(148)
			52,868	58,922
從資本資助金轉入	Transfer from capital subvention fund	15(a)	6,925	6,586
年內盈餘	Surplus for the year		59,793	65,508
歸屬於：	Attributable to:			
生產力局	The Council	15(b)	59,584	65,645
非控股股東權益	Non-controlling interests	15(d)	209	(137)
			59,793	65,508

綜合全面收益表

Consolidated Statement of Comprehensive Income



截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
年內盈餘	Surplus for the year	59,793	65,508
其他全面收益	Other comprehensive income		
可能於其後重新歸類至收支賬目的 其他全面收益：	Other comprehensive income 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	1,005	1,585
年內其他全面收益（稅後）	Other comprehensive income for the year, net of tax	1,005	1,585
年內全面收益額	Total comprehensive income for the year	60,798	67,093
歸屬於：	Attributable to:		
生產力局	The Council	60,505	67,079
非控股股東權益	Non-controlling interests	293	14
		60,798	67,093



全面收益表

Statement of Comprehensive Income

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

		附註 Note	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
收入	Income			
經常性活動的政府資助	Government subvention for recurrent activities	16	235,771	233,460
服務收入	Service income	17	633,746	543,528
其他收入	Other income	18	20,280	25,565
			889,797	802,553
支出	Expenditure			
職員薪俸	Staff emoluments	19	(440,548)	(387,249)
其他支出	Other expenses	22	(399,883)	(358,574)
除稅前盈餘	Surplus before tax		49,366	56,730
所得稅	Income tax expense	23(a)	-	-
			49,366	56,730
從資本資助金轉入	Transfer from capital subvention fund	15(a)	6,925	6,586
年內盈餘及全面收益	Surplus and total comprehensive income for the year	15(b)	56,291	63,316

綜合現金流量表

Consolidated Statement of Cash Flows



截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

	附註 Note	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
經營活動產生的現金流量			
除稅前盈餘		53,038	59,070
調整項：			
利息收入	18	(817)	(1,878)
租賃負債之利息	22	44	69
物業、廠房和設備的出售虧損	22	114	596
折舊	22	41,480	43,758
攤銷	22	4,594	4,948
信貸虧損撥備	9(c)	1,212	122
營運資金變動前之經營盈餘		99,665	106,685
應收賬款及其他流動資產減少/(增加)		31,946	(66,712)
受限現金增加		(451,926)	(452,668)
應付賬款及其他流動負債增加		527,222	479,499
經營產生的現金		206,907	66,804
已付中國企業所得稅	23(c)	(228)	(56)
經營活動產生的現金流量淨額		206,679	66,748
投資活動產生的現金流量			
已收利息		817	1,878
新增三個月以上定期存款		(321,428)	(399,913)
三個月以上定期存款到期所得款項		337,590	363,308
出售物業、廠房和設備所得款項		786	9
購買物業、廠房和設備		(30,609)	(33,337)
購買無形資產		(5,690)	(5,551)
投資活動使用的現金流量淨額		(18,534)	(73,606)
融資活動現金流量			
償還租賃負債	14	(565)	(555)
融資活動使用的現金流量淨額		(565)	(555)
現金及現金等價物增加/(減少)淨額		187,580	(7,413)
現金及現金等價物期初餘額		66,095	72,430
匯率變動的影響		853	1,078
現金及現金等價物期末餘額	10	254,528	66,095



財務報表附註

Notes to the Financial Statements

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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 的創辦單位之一。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 16 號 (修訂本)	2019 冠狀病毒 2021 年 6 月 30 日之後的相關租金減免
香港財務報告準則第 9 號、香港會計準則第 39 號、香港財務報告準則第 7 號、香港財務報告準則第 4 號及香港財務報告準則第 16 號 (修訂本)	利率基準改革 – 階段二

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 16	COVID-19 Related Rent Concessions beyond 30 June 2021
Amendments to HKFRS 9, HKAS 39, HKFRS 7, HKFRS 4 and HKFRS 16	Interest Rate Benchmark Reform - Phase 2

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

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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)	會計政策的披露 ²
香港會計準則第 8 號 (修訂本)	會計估計的定義 ²
香港會計準則第 37 號 (修訂本)	虧損性合約 - 履行合約的成本 ¹
香港財務報告準則 2018 至 2020 年的年度改進	香港財務報告準則第 1 號、香港財務報告準則第 9 號、香港會計準則第 41 號、香港財務報告準則第 16 號隨附的說明性示例 ¹ (修訂本)
香港會計準則第 1 號 (修訂本)	負債分類為流動或非流動 ²

1 於 2022 年 1 月 1 日或之後開始之年度期間生效

2 於 2023 年 1 月 1 日或之後開始之年度期間生效

截至 2022 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。

(b) 財務報表的編製基準

本財務報表按照歷史成本法在持續經營的基礎上編製。除另有所指外，本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。

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	Disclosure of Accounting Policies ²
Amendments to HKAS 8	Definition of Accounting Estimates ²
Amendments to HKAS 37	Onerous Contracts – Cost of Fulfilling a Contract ¹
Annual Improvements to HKFRSs 2018-2020	Amendments to HKFRS 1, HKFRS 9, HKAS 41 and Illustrative Examples Accompanying HKFRS 16 ¹
Amendments to HKAS 1	Classification of Liabilities as Current or Non-Current ²

1 Effective for annual periods beginning on or after 1 January 2022

2 Effective for annual periods beginning on or after 1 January 2023

During the year ended 31 March 2022, 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.

(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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

3. 編製基準 (續)

(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 2022 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) 於收支賬目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分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)

(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 2022. 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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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」）	50 年
租賃樓宇改善工程	
— 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")	50 years
Leasehold improvements	
— 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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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，或如該利率不能容易確定，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。為協商及安排協議的初始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：

- 投資者出現重大的財務困難；
- 違反合約，如投資者拖欠或未履行利息或本金付款；
- 投資者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於成本。

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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

4. 重要會計政策概要 (續)

(e) 資產減值 (續)

(i) 權益證券投資的減值 (續)

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。

(ii) 應收賬款及合約資產的減值

本集團確認對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的實際權宜法，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日審閱內部和外來的資訊，以確定無形資產、物業、廠房和設備、使用權資產及附屬公司投資是否出現減值跡象，或是以往確認的減值虧損已經不再存在或可能已經減少。

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Impairment of assets (continued)

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

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).

(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, right-of-use assets and investments in subsidiaries may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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)

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的最小資產類別（即現金產出單元）來確定可收回數額。

– 確認減值虧損

當資產或所屬現金產出單元的賬面金額高於其可收回數額時，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減值準備入賬。

(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。

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Impairment of assets (continued)

(iii) Impairment of other assets (continued)

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).

– 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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

4. 重要會計政策概要 (續)

(i) 僱員福利 (續)

(ii) 界定供款退休計劃

向界定供款退休計劃之供款，於僱員提供服務時在損益確認為收支。

(iii) 辭退福利

離職福利於本集團無法撤回提供有關福利時或於本集團確認重組成本並涉及支付離職福利（以較早者為準）確認。

(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，相關稅額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，根據在報告期末日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，根據在報告期末日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。

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Employee benefits (continued)

(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.

(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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

4. 重要會計政策概要 (續)

(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：

(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，乃按已支付的有關補助費用，有系統地去確認為收入。

(iii) 自客戶合約之收入

客戶服務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。

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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:

(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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

4. 重要會計政策概要 (續)

(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前，則就附帶條件賺取之代價確認合約資產。

(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：

- (i) 成本與合約或實體能具體識別之預計合約直接相關。
- (ii) 成本為實體產生或提升資源而該資源將於日後用於履行履約責任。
- (iii) 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幣匯率換算。

香港境外經營的業績按與交易日的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在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重分類於收支賬目內確認。

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

4. 重要會計政策概要 (續)

(q) 資本資助金

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

(r) 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集團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)

(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.

(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
- (iii) dependents of that person or that person's spouse or domestic partner.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

5. 重大會計判斷和估計

本集團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條款，當能符合香港財務報告準則第 15 號中三十五段時隨時間確認服務收入或在資產控制權轉移給客戶的時間點確認收入。對於隨時間確認的服務收入，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，並按有豐富經驗的管理層釐定。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，並因此改變有關的信貸虧損。

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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

6. 物業、廠房和設備

2022 年 3 月 31 日

6. PROPERTY, PLANT AND EQUIPMENT

31 March 2022

		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
原值：	Cost				
於 2021 年 4 月 1 日	At 1 April 2021	267,854	116,953	254,365	639,172
添置	Additions	-	12,392	18,217	30,609
出售	Disposals	-	(3,424)	(6,834)	(10,258)
換算調整	Exchange adjustments	-	40	86	126
於 2022 年 3 月 31 日	At 31 March 2022	267,854	125,961	265,834	659,649
累計折舊：	Accumulated depreciation				
於 2021 年 4 月 1 日	At 1 April 2021	164,465	77,318	199,403	441,186
年度折舊	Charge for the year	5,346	15,050	20,570	40,966
出售撥回	Written back on disposals	-	(2,744)	(6,614)	(9,358)
換算調整	Exchange adjustments	-	40	62	102
於 2022 年 3 月 31 日	At 31 March 2022	169,811	89,664	213,421	472,896
賬面淨值：	Net book value				
於 2022 年 3 月 31 日	At 31 March 2022	98,043	36,297	52,413	186,753

2021 年 3 月 31 日

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
原值：	Cost				
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
累計折舊：	Accumulated depreciation				
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
賬面淨值：	Net book value				
於 2021 年 3 月 31 日	At 31 March 2021	103,389	39,635	54,962	197,986

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

6. 物業、廠房和設備 (續)

2022 年 3 月 31 日

6. PROPERTY, PLANT AND EQUIPMENT (continued)

31 March 2022

		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
原值：	Cost				
於 2021 年 4 月 1 日	At 1 April 2021	267,854	116,084	252,503	636,441
添置	Additions	–	12,392	17,944	30,336
出售	Disposals	–	(3,424)	(6,837)	(10,261)
於 2022 年 3 月 31 日	At 31 March 2022	267,854	125,052	263,610	656,516
累計折舊：	Accumulated depreciation				
於 2021 年 4 月 1 日	At 1 April 2021	164,465	76,450	198,152	439,067
年度折舊	Charge for the year	5,346	15,050	20,381	40,777
出售撥回	Written back on disposals	–	(2,744)	(6,614)	(9,358)
於 2022 年 3 月 31 日	At 31 March 2022	169,811	88,756	211,919	470,486
賬面淨值：	Net book value				
於 2022 年 3 月 31 日	At 31 March 2022	98,043	36,296	51,691	186,030

2021 年 3 月 31 日

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
原值：	Cost				
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
累計折舊：	Accumulated depreciation				
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
賬面淨值：	Net book value				
於 2021 年 3 月 31 日	At 31 March 2021	103,389	39,634	54,351	197,374

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

7. 無形資產

2022 年 3 月 31 日

7. INTANGIBLE ASSETS

31 March 2022

		集團 The Group 港幣千元 HK\$'000	生產力局 The Council 港幣千元 HK\$'000
原值：	Cost		
於 2021 年 4 月 1 日	At 1 April 2021	53,817	53,693
添置	Additions	5,690	5,681
換算調整	Exchange adjustments	5	-
於 2022 年 3 月 31 日	At 31 March 2022	59,512	59,374
累計攤銷：	Accumulated amortisation		
於 2021 年 4 月 1 日	At 1 April 2021	45,422	45,331
年度攤銷	Amortisation for the year	4,594	4,584
換算調整	Exchange adjustments	4	-
於 2022 年 3 月 31 日	At 31 March 2022	50,020	49,915
賬面淨值：	Net book value		
於 2022 年 3 月 31 日	At 31 March 2022	9,492	9,459

2021 年 3 月 31 日

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
原值：	Cost		
於 2020 年 4 月 1 日	At 1 April 2020	48,364	48,250
添置	Additions	5,551	5,551
轉撥到物業、廠房和設備	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
累計攤銷：	Accumulated amortisation		
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
轉撥到物業、廠房和設備	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
賬面淨值：	Net book value		
於 2021 年 3 月 31 日	At 31 March 2021	8,395	8,362

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

8. 於附屬公司的投資

8. INVESTMENTS IN SUBSIDIARIES

		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
應收賬款	Accounts receivable	23,447	16,062	23,447	15,710
合約資產 (附註 a)	Contract assets (note a)	85,514	132,430	85,504	132,410
預付款項	Prepayments	25,891	24,611	23,015	23,346
合約成本 (附註 b)	Contract costs (note b)	50,904	49,544	50,904	49,544
按金和其他應收款項	Deposits and other receivables	45,499	40,450	44,205	39,678
		231,255	263,097	227,075	260,688
減：減值 (附註 c)	Less: Impairment (note c)	(1,549)	(337)	(1,549)	(277)
		229,706	262,760	225,526	260,411

(a) 合約資產

(a) Contract assets

		集團 The Group	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	83,706	121,160
培訓	Training	983	12
製造業支援服務	Manufacturing support	825	11,258
合約資產總額	Total contract assets	85,514	132,430

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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	
		2022	2021
		港幣千元	港幣千元
		HK\$'000	HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	83,696	121,140
培訓	Training	983	12
製造業支援服務	Manufacturing support	825	11,258
合約資產總額	Total contract assets	85,504	132,410

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。

於報告日預計收回合同資產的時間如下：

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS
(continued)

(a) Contract assets (continued)

		生產力局 The Council	
		2022	2021
		港幣千元	港幣千元
		HK\$'000	HK\$'000
合約資產產生於	Contract assets arising from		
顧問服務	Consultancy	83,696	121,140
培訓	Training	983	12
製造業支援服務	Manufacturing support	825	11,258
合約資產總額	Total contract assets	85,504	132,410

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	
		2022	2021
		港幣千元	港幣千元
		HK\$'000	HK\$'000
一年內	Within one year	45,462	88,734
第二年至第五年	2-5 years	40,052	43,696
合約資產總額	Total contract assets	85,514	132,430

		生產力局 The Council	
		2022	2021
		港幣千元	港幣千元
		HK\$'000	HK\$'000
一年內	Within one year	45,452	88,724
第二年至第五年	2-5 years	40,052	43,686
合約資產總額	Total contract assets	85,504	132,410

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

9. 應收賬款及其他流動資產 (續)

(b) 合約成本

撥充資本之合約成本在本集團履行各項服務合同的履約義務時，按照與確認相關成本的收入確認模式，計入綜合收支賬戶。

(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撥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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	337	215
淨增加	Net increase	1,212	122
於 3 月 31 日	At 31 March	1,549	337

		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	277	215
淨增加	Net increase	1,272	62
於 3 月 31 日	At 31 March	1,549	277

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有依據的資料。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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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)

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：

集團

於 2022 年 3 月 31 日

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS
(continued)

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

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

The Group

At 31 March 2022

		逾期 Past due				總計 Total
		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		
		即期 Current				
預期信貸虧損率	Expected credit loss rate	0.591%	2.518%	3.474%	10.596%	1.422%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	93,912	2,343	5,778	6,928	108,961
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	555	59	201	734	1,549

於 2021 年 3 月 31 日

At 31 March 2021

		逾期 Past due				總計 Total
		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		
		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

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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 2022 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 2022

		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	0.591%	2.518%	3.474%	10.596%	1.422%
賬面總值 (港幣千元)	Gross carrying amount (HK\$'000)	93,902	2,343	5,778	6,928	108,951
預期信貸虧損 (港幣千元)	Expected credit losses (HK\$'000)	555	59	201	734	1,549

於 2021 年 3 月 31 日

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

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 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	167,515	183,362	160,237	176,481
銀行存款和現金	Cash at banks and on hand	1,547,655	907,296	1,526,256	891,638
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	1,715,170	1,090,658	1,686,493	1,068,119
受限現金	Restricted cash	(1,293,127)	(841,201)	(1,293,127)	(841,201)
三個月後到期的定期存款	Fixed deposits with original maturities over 3 months when placed	(167,515)	(183,362)	(160,237)	(176,481)
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	254,528	66,095	233,129	50,437

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

10. 現金、銀行存款及定期存款 (續)

於 2022 年 3 月 31 日，生產力局和集團的銀行存款中的港元 1,293,127,000 (2021 年：港元 841,201,000) 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 2022 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港元 26,434,000 (2021 年：港元 20,378,000)，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 2022 included HK\$1,293,127,000 (2021: HK\$841,201,000) 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 2022 included HK\$26,434,000 (2021: HK\$20,378,000) 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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
應付賬款	Trade payables	73,003	45,759	72,412	44,820
合約負債 (附註 a)	Contract liabilities (note a)	269,783	258,218	265,328	257,315
預收款項 - 政府撥款基金	Receipts in advance - Government disbursement funds	1,085,736	628,043	1,085,736	628,043
年假補償撥備 (附註 b)	Provision for annual leave compensation (note b)	9,140	7,962	9,140	7,962
應計費用及其他應付款	Accruals and other payables	107,088	77,264	105,646	75,878
		1,544,750	1,017,246	1,538,262	1,014,018

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 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	260,356	252,452	255,901	251,549
培訓	- Training	5,674	1,807	5,674	1,807
製造業支援服務	- Manufacturing support	3,753	3,959	3,753	3,959
合約負債總額	Total contract liabilities	269,783	258,218	265,328	257,315

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	7,962	6,844
新增撥備	Provision made	16,436	15,523
已動用的撥備	Utilised in the year	(15,258)	(14,405)
於 3 月 31 日	At 31 March	9,140	7,962

(b) Provision for annual leave compensation

根據《僱傭條例》，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 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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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。

12. AMOUNTS DUE FROM / TO SUBSIDIARIES

Amounts due from / to subsidiaries are unsecured, non-interest bearing and repayable on demand.

13. 使用權資產

(a) 集團

13. RIGHT-OF-USE ASSETS

(a) The Group

		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 2020 年 4 月 1 日	At 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 日及 2021 年 4 月 1 日	At 31 March 2021 and 1 April 2021	1,270	104	1,374
年度折舊	Depreciation for the year	(423)	(91)	(514)
換算調整	Exchange adjustments	–	1	1
於 2022 年 3 月 31 日	At 31 March 2022	847	14	861

(b) 生產力局

(b) The Council

		辦公室設備 Office equipment 港幣千元 HK\$'000
於 2020 年 4 月 1 日	At 1 April 2020	1,694
年度折舊	Depreciation for the year	(424)
於 2021 年 3 月 31 日及 2021 年 4 月 1 日	At 31 March 2021 and 1 April 2021	1,270
年度折舊	Depreciation for the year	(423)
於 2022 年 3 月 31 日	At 31 March 2022	847

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

14. 租賃負債

14. LEASE LIABILITIES

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	1,445	1,919	1,332	1,734
利息支出 (附註 22)	Interest expense (note 22)	44	69	43	64
已付	Payments	(565)	(555)	(466)	(466)
換算調整	Exchange adjustments	3	12	-	-
於 3 月 31 日	At 31 March	927	1,445	909	1,332
與財務報表的對賬：	Reconciliation to the statement of financial position:				
流動負債	Current liabilities	461	519	443	423
非流動負債	Non-current liabilities	466	926	466	909
於 3 月 31 日	At 31 March	927	1,445	909	1,332

15. 總資金

15. TOTAL FUNDS

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
資本資助金 (附註 (a))	Capital subvention fund (note a)	98,685	105,610	98,685	105,610
收入資助儲備 (附註 (b))	Revenue reserve (note b)	492,297	432,713	478,473	422,182
		590,982	538,323	577,158	527,792
換算儲備 (附註 (c))	Exchange reserve (note c)	3,155	2,234		
		594,137	540,557		
非控股股東權益 (附註 (d))	Non-controlling interests (note d)	2,006	1,713		
		596,143	542,270		

(a) 資本資助金

(a) Capital subvention fund

		集團和生產力局 The Group and the Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	105,610	112,196
轉入收支賬目	Transfer to income and expenditure account	(6,925)	(6,586)
於 3 月 31 日	At 31 March	98,685	105,610

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

15. 總資金 (續)

(b) 收入資助儲備

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	432,713	367,068	422,182	358,866
年內盈餘	Surplus for the year	59,584	65,645	56,291	63,316
於 3 月 31 日	At 31 March	492,297	432,713	478,473	422,182

收入資助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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	432,713	367,068	422,182	358,866
年內盈餘	Surplus for the year	59,584	65,645	56,291	63,316
於 3 月 31 日	At 31 March	492,297	432,713	478,473	422,182

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	2,234	800
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	921	1,434
於 3 月 31 日	At 31 March	3,155	2,234

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	2,234	800
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	921	1,434
於 3 月 31 日	At 31 March	3,155	2,234

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	1,713	1,699
應佔換算儲備	Share of exchange reserve	84	151
年度應佔利潤 / (虧損)	Share of surplus/(deficit) for the year	209	(137)
於 3 月 31 日	At 31 March	2,006	1,713

(d) Non-controlling interests

		集團 The Group	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	1,713	1,699
應佔換算儲備	Share of exchange reserve	84	151
年度應佔利潤 / (虧損)	Share of surplus/(deficit) for the year	209	(137)
於 3 月 31 日	At 31 March	2,006	1,713

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

16. 經常性活動的政府資助

年度政府整筆補助

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補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補助額的 15%。2021/2022 年度的政府資助包括汽車科技研發中心所獲得的創新及科技基金補助額為港元 0.236 億（2020/2021 年度：港元 0.213 億），此款項不列為年度整筆補助。2021/2022 年度的政府整筆補助總額為港元 2.122 億（2020/2021 年度：港元 2.122 億）。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補助。

2021/2022 年度生產力局的政府補助全數於收支賬目的政府資助收入列賬（2020/2021 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 2021/22 includes the grant from Innovation and Technology Fund for Automotive Platforms and Application Systems (APAS) R&D Centre of HK\$23.6 million (2020/21: HK\$21.3 million) which is not classified as annual block grant. The total block grant of the Council for the year of 2021/22 was HK\$212.2 million (2020/21: HK\$212.2 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 2021/22 was entirely accounted for as Government subvention income in the income and expenditure account (2020/21: same).

17. SERVICE INCOME

	附註 Note	集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
來自客戶合約之收入					
		<i>Revenue from contracts with customers</i>			
顧問服務		544,936	454,546	512,474	432,106
培訓		25,304	13,706	25,304	13,706
製造業支援服務		18,609	19,271	18,609	19,271
展覽會及考察團		2,144	2,242	2,144	2,242
香港賽馬會資助項目	(a)	6,005	2,449	6,005	2,449
來自客戶合約之總收入	(b)	596,998	492,214	564,536	469,774
來自其他來源的收入					
		<i>Grant income</i>			
政府補助項目		69,210	73,754	69,210	73,754
		666,208	565,968	633,746	543,528

(a) 截至 2022 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港元 5,484,851 (2020/21 年度：港元 4,138,616)，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\$5,484,851 (2020/21: HK\$4,138,616) have been received during the year ended 31 March 2022.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

17. 服務收入 (續)

17. SERVICE INCOME (continued)

(b) 確認收入的時間

(b) Timing of revenue recognition

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於某一時間點	At a point in time	154,396	135,890	154,396	135,890
隨時間推移	Over time	442,602	356,324	410,140	333,884
來自客戶合約之總收入	Total revenue from contracts with customers	596,998	492,214	564,536	469,774

(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：

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

2022

2022

		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	132,500	132,098
培訓	Training	1,486	1,486
製造業支援服務	Manufacturing support	2,874	2,874
		136,860	136,458

2021

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

(d) 履約責任

(d) Performance obligations

在某一個時間點確認的收入而言，履約責任在完成提供服務時達成。隨時間推移確認的收入而言，履約責任隨著提供服務的時間過去而達成。一般在提供服務前要求客戶支付短期預付款。

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.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

18. 其他收入

18. OTHER INCOME

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
租金收入	Rental income	3,389	1,552	3,389	1,552
利息收入	Interest income	817	1,878	662	1,755
雜項收入	Sundry income	7,491	11,723	7,278	11,473
政府補助	Government grants	8,951	10,785	8,951	10,785
		20,648	25,938	20,280	25,565

19. 職員薪俸

19. STAFF EMOLUMENTS

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
薪金及浮動薪酬	Salaries and variable pay	392,264	337,098	383,844	328,756
約滿酬金	Gratuities	3,581	1,960	3,581	1,960
超時工作、膳食及其他津貼	Overtime, subsistence and other allowances	14,892	13,703	14,892	13,703
養老金成本 — 界定供款計劃	Pension costs - defined contribution plans	30,207	33,081	30,207	33,081
醫療福利計劃	Medical benefits scheme	8,024	9,749	8,024	9,749
		448,968	395,591	440,548	387,249

除上述外，僱員支出港元 28,444,000（2021 年：港元 26,865,000）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\$28,444,000 (2021: HK\$26,865,000) have been charged to project related expenses of the Group and the Council.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
畢堅文，總裁	Mohamed Din Butt, Executive Director	4,735	4,446
張梓昌，首席創新總監	Lawrence Cheung, Chief Innovation Officer	3,546	3,396
黎少斌，首席數碼總監	Edmond Lai, Chief Digital Officer	3,391	3,286
林芷君，首席營運總監	Vivian Lin, Chief Operating Officer	2,985	234
		14,657	11,362

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（2021 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 (2021: Nil).

22. 其他支出

22. OTHER EXPENSES

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
一般及行政支出	General and administrative expenses	45,071	47,588	44,231	45,854
項目相關支出	Project related expenses	312,985	259,202	294,332	249,881
出售物業、廠房和設備虧損	Loss on disposal of property, plant and equipment	114	596	114	590
折舊	Depreciation				
- 物業、廠房和設備	- property, plant and equipment	40,966	43,249	40,777	43,026
- 使用權資產	- right-of-use assets	514	509	423	424
無形資產攤銷	Amortisation of intangible assets	4,594	4,948	4,584	4,933
租賃負債之利息	Interest expense on lease liabilities	44	69	43	64
核數師酬金	Auditor's remuneration	1,283	1,084	673	583
雜項支出	Sundry expenses	15,050	13,460	14,706	13,219
		420,621	370,705	399,883	358,574

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

23. 所得稅

(a) 綜合收支賬目所示的所得稅為：

		集團 The Group	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
本期 – 香港以外年度撥備	Current tax – outside Hong Kong Provision for the year	170	148

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 2022 年 3 月 31 日年度內無應課稅盈利，故並無作出香港利得稅撥備 (2021 年：無)。

生產力局的中國內地附屬公司的稅率是 25% (2021 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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
本期 – 香港以外年度撥備	Current tax – outside Hong Kong Provision for the year	170	148

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 2022 (2021: Nil).

Taxation for the Council's Mainland subsidiaries is charged at 25% (2021: 25%).

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

		集團 The Group	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
除稅前盈餘	Surplus before taxation	53,038	59,070
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	8,300	9,506
毋須課稅收入的稅項影響	Tax effect of non-taxable income	(146,843)	(132,552)
不可抵扣支出的稅項影響	Tax effect of non-deductible expenses	138,713	123,194
實際稅項支出	Income tax expense	170	148

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

23. 所得稅 (續)

(c) 綜合財務狀況表應付稅項變動：

		集團 The Group	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
於 4 月 1 日	At 1 April	212	120
年度撥備	Provision for the year	170	148
已付的中國企業所得稅	PRC corporate income tax paid	(228)	(56)
換算調整	Exchange adjustments	8	-
於 3 月 31 日	At 31 March	162	212

於財務狀況表中：

Representing:

		集團 The Group	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
可退回稅項	Tax refundable	-	(2)
應付稅項	Tax payable	162	214
於 3 月 31 日	At 31 March	162	212

(d) 遞延稅項資產與負債：

在報告期末，集團有稅項虧損約為港幣 1,547,000 (2021 年：港幣 1,666,000) 可用作抵扣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扣稅務虧損，所以未針對該稅項虧損確認遞延稅項資產。可用作抵扣稅項虧損 (與中國內地附屬公司有關的可用作抵扣稅項虧損除外) 可無限期用作抵扣該等出現虧損的附屬公司的未來應課稅利潤。中國內地附屬公司有關的可用作抵扣稅項虧損為港幣 312,000 (2021 年：港幣 462,000)，將在五年內到期。

集團於 2022 年 3 月 31 日和 2021 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\$1,547,000 (2021: HK\$1,666,000) 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 Mainland) can be carried forward without time limit. The subsidiary in Mainland has unused tax losses of HK\$312,000 (2021: HK\$462,000) which will expire in five years.

The Group has no material deferred tax liabilities requiring recognition as at 31 March 2022 and 2021.

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

24. 承擔

在報告日，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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
已簽約	Contracted for	24,396	6,367

25. 按類別劃分的金融工具

截至報告日，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	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
以攤餘成本計量的金融資產	Financial assets at amortised cost				
包括在應收賬款及其他流動資產 (附註 9)	Financial assets included in accounts receivable and other current assets (note 9)	118,301	105,719	117,007	104,655
現金、銀行存款及定期存款 (附註 10)	Cash, bank balances and fixed deposits (note 10)	1,715,170	1,090,658	1,686,493	1,068,119
應收附屬公司款項	Amounts due from subsidiaries	–	–	1,276	810
		1,833,471	1,196,377	1,804,776	1,173,584

金融負債

Financial liabilities

		集團 The Group		生產力局 The Council	
		2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000	2022 港幣千元 HK\$'000	2021 港幣千元 HK\$'000
以攤餘成本計量的金融負債	Financial liabilities at amortised cost				
包括在應付賬款及其他流動負債 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	1,265,827	751,066	1,263,794	748,741
租賃負債 (附註 14)	Lease liabilities (note 14)	927	1,445	909	1,332
應付附屬公司款項	Amounts due to subsidiaries	–	–	12,024	11,926
		1,266,754	752,511	1,276,727	761,999

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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銀行存款、定期存款、合約資產及應收賬款。管理層已制定信貸政策，並且持續監控信貸風險額度。

於 2022 年 3 月 31 日和 2021 年 3 月 31 日的最高風險及年結階段

下表載列於 2022 年 3 月 31 日和 2021 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）及年結階段分類。

集團

於 2022 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 2022 and 2021

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 2022 and 2021.

The Group

As at 31 March 2022

		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		總額 Total 港幣千元 HK\$'000
		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	
應收賬款 *	Accounts receivable*	-	-	-	23,447	23,447
合約資產	Contract assets	-	-	-	85,514	85,514
計入金融資產的 其他流動資產	Financial assets included in other current assets					
— 正常 **	— Normal**	96,403	-	-	-	96,403
現金、銀行存款及 定期存款	Cash, bank balances, and fixed deposits					
— 尚未逾期	— Not yet past due	1,715,170	-	-	-	1,715,170
		1,811,573	-	-	108,961	1,920,534

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

集團

於 2021 年 3 月 31 日

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(a) Credit risk (continued)

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 簡化方法 Simplified approach		總額 Total 港幣千元 HK\$'000
		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	第 3 階段 Stage 3 港幣千元 HK\$'000	簡化方法 Simplified approach 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	
計入金融資產的其他流動 資產	Financial assets included in other current assets						
– 正常 **	- Normal**	89,994	–	–	–	89,994	
現金、銀行存款及定期 存款	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	

* 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。

** 當計入金融資產的其他流動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 2022 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 50% (2021 年：53%)。

截至 2022 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 70% (2021 年：72%)。

關於集團信貸風險的進一步數量分析，列示於附註 9。

* 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 other current assets 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 2022, 50% (2021: 53%) of the total accounts receivable was due from the Group's five largest customers.

As at 31 March 2022, 70% (2021: 72%) 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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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 2022 年 3 月 31 日

As at 31 March 2022

		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*	-	-	-	23,447	23,447
合約資產	Contract assets	-	-	-	85,504	85,504
計入金融資產的其他流動 資產	Financial assets included in other current assets					
- 正常 **	- Normal**	95,109	-	-	-	95,109
現金、銀行存款及定期 存款	Cash, bank balances, and fixed deposits					
- 尚未逾期	- Not yet past due	1,686,493	-	-	-	1,686,493
		1,781,602	-	-	108,951	1,890,553

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
計入金融資產的其他流動 資產	Financial assets included in other current assets					
- 正常 **	- Normal**	89,223	-	-	-	89,223
現金、銀行存款及定期存 款	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

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

* 就本局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。

** 當計入金融資產的其他流動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 2022 年 3 月 31 日止年度，生產力局五大客戶的應收賬款佔應收賬款總額的 50% (2021 年：54%)。

截至 2022 年 3 月 31 日止年度，生產力局五大客戶的合約資產佔合約資產總額的 70% (2021 年：72%)。

關於生產力局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末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 other current assets 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 2022, 50% (2021: 54%) of the total accounts receivable was due from the Council's five largest customers.

As at 31 March 2022, 70% (2021: 72%) 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 2022 年 3 月 31 日止年度 Year ended 31 March 2022

26. 金融風險管理及公允價值 (續)

(b) 流動資金風險 (續)

集團

2022 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
租賃負債 (附註 14)	Lease liabilities (note 14)	927	949	483	466
財務負債包括應付賬款及 其他流動負債 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	1,265,827	1,265,827	1,265,827	-
		1,266,754	1,266,776	1,266,310	466

生產力局

2022 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
租賃負債 (附註 14)	Lease liabilities (note 14)	909	932	466	466
財務負債包括應付賬款及 其他流動負債 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	1,263,794	1,263,794	1,263,794	-
應付附屬公司款項	Amounts due to subsidiaries	12,024	12,024	12,024	-
		1,276,727	1,276,750	1,276,284	466

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE (continued)

(b) Liquidity risk (continued)

The Group

2022

The Council

2022

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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
財務負債包括應付賬款及 其他流動負債 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	751,066	751,066	751,066	–	–
		752,511	752,577	751,629	482	466

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
財務負債包括應付賬款及 其他流動負債 (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	–	–
		761,999	762,065	761,133	466	466

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
財務負債包括應付賬款及 其他流動負債 (附註 11)	Financial liabilities included in accounts payable and other current liabilities (note 11)	751,066	751,066	751,066	–	–
		752,511	752,577	751,629	482	466

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
財務負債包括應付賬款及 其他流動負債 (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	–	–
		761,999	762,065	761,133	466	466

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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:

		2022 港幣千元 HK\$'000	2021 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	235,771	233,460
政府補助	Government grant	8,951	10,785
來自政府的服務收入（附註 a）	Service income from the Government (note a)	187,306	163,537
來自政府資助項目的收入（附註 b）	Service income from government funding schemes (note b)	176,203	131,877
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	1,289	983
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	470	60

截至 2022 年 3 月 31 日止年度 Year ended 31 March 2022

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及局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. 財務報表的批准

本財務報表由生產力局於 2022 年 7 月 27 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 bureaus, 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. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Council on 27 July 2022.

