



創新 · 綠色 · 新質生產力

Innovation · Green ·
New Productive Forces

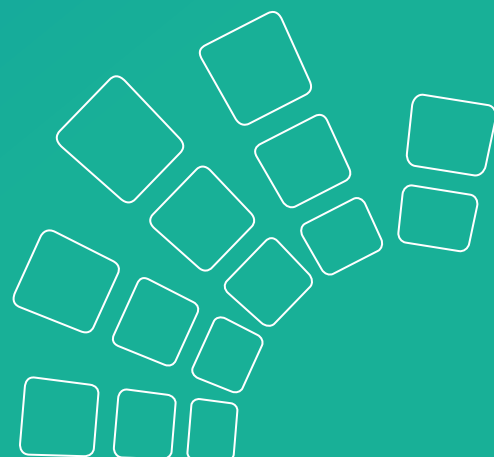


www.hkpc.org



目錄CONTENTS

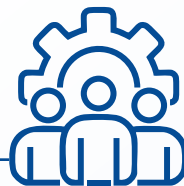
| | |
|-----------------------------|----|
| 卓越成就 2024-25 | 2 |
| Achievements 2024-25 | |
| 主席獻辭 | 4 |
| Chairman's Message | |
| 我們的服務 | 7 |
| How We Serve | |
| 認識我們 | 24 |
| Who We Are | |
| 主要績效指標 | 26 |
| Key Performance Indicators | |
| 獎項殊榮 | 27 |
| Awards and Honours | |
| 年度剪影 | 31 |
| The Year in Pictures | |
| 理事會成員 | 38 |
| Council Membership | |
| 總裁回顧 | 40 |
| Executive Director's Review | |
| 企業管治 | 46 |
| Corporate Governance | |
| 組織架構 | 57 |
| Organisation Structure | |
| 管理層 | 58 |
| Senior Management | |
| 附屬公司 | 61 |
| Subsidiaries | |
| 財務報告 | 62 |
| Financial Review | |



卓越成就 2024-25

Achievements

營運摘要 Operational Highlights



開展 **157** 個新研發項目

Kickstarted **157** new R&D projects

■ 開展 **720** 個綜合服務項目

Commenced **720** new integrated service projects

■ 取得 **45** 項專利註冊；開展 **86** 個引用生產力局專利的新項目

Obtained **45** patents and commenced **86** new projects using HKPC's patents

■ 年內綜合服務收入達港幣 **9億8千5百萬元**

Consolidated service income reached **HK\$985 million**

■ 工業4.0的相關服務收入增長 **34%**（2018/19起的年均增長率）

34% income growth for Industry 4.0 (i4.0) related service (annual growth rate since 2018/19)

■ 超過 **90%** 技術項目已於業界落地應用

Over **90%** of technical projects were commercialised

■ 全年服務收入同比增長 **16%**

Service income growth of **16%** year on-year



中小企及初創企業支援 SME and Start-up Support

服務超過 **40,000** 間初創及中小企

Assisting **40,000** Start-ups and SMEs

■ **87%** 採購自本地企業，當中約 **68%** 購自中小企，其中166個中小企供應商是首次向生產力局提供採購服務

87% local procurement of which **68%** purchased from SMEs, amongst them, 166 were newly purchased from SME suppliers for the first time

■ 「中小企資援組」年內服務中小企超過 **16,800** 次，比去年多近 **20%**

Served SMEs for over **16,800** times by "SME ReachOut", **20%** more than last year

■ 「ESG 一站通」年內新增超過 **1,000** 名會員及支持機構，並發布了首份企業「ESG線上自我評估」

績效卡報告，為企業提供行業性指引及建議

"ESG One" has added over **1,000** new members and supporting organisations, and released the first "ESG One Scorecard", providing industry guidance and suggestions for companies

■ 生產力局政府資助計劃管理中心為政府資助計劃提供秘書處服務，年內批出總政府資助額約港幣 **31億元**，超過港幣 **23億元** 已發放予申請公司，支援中小企發展

Government Funding Scheme Management Centre under HKPC implements secretariat service for Government funding schemes, with approval of Government funding of around **HK\$3.1 billion** within the year. Over **HK\$2.3 billion** had been disbursed to applicant companies

殊榮 Accolades



2024/25年度勇奪 **76** 個本地、內地及國際殊榮
In the year 2024/25, **76** local, Mainland and overseas accolades

- **55** 個為創科技術相關獎項
55 were innovation & technology (I&T) related awards
- **62%** 技術獎項由政府資助計劃項目支持
62% I&T awards were supported by Government funding
- **96%** 技術獎項的相關項目已落地應用
96% award-winning I&T projects were commercialised
- **21** 個有關企業發展的獎項
21 accolades awards related to corporate development



未來技能 FutureSkills

舉辦逾 **1,000** 個「未來技能FutureSkills」培訓課程
Delivered more than **1,000** FutureSkills training programmes

- 逾**1,000**個「未來技能FutureSkills」培訓課程，當中**300**個是免費活動，超過**58,000**人參加
More than **1,000** FutureSkills training programmes, including **300** non-fee-charging courses, more than **58,000** participants in total
- 舉辦**168**場TechED活動，共有超過**6,900**位校長、老師、學生以及家長參與
Held **168** TechED activities with more than **6,900** principals, teachers, students and parents participated
- 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**117**個大專生加入科研行列鋪路
Summer, winter and other I&T-related internship programmes provided real-life experience and learning opportunities to **117** tertiary students, paving the road for their engagement in R&D



舉辦 **168** 場TechED活動
Held **168** TechED activities

持份者及客戶滿意度 Stakeholder Engagement & Customer Satisfaction



舉辦 **103** 場行業諮詢活動
Held **103** industry consultation events

- **30,641** 人次參加生產力局研討會 / 工作坊 / 會議 / 展覽 / 免費培訓活動
30,641 people attended HKPC's seminars, workshops, conferences, exhibitions and free training activities



9.6/10 客戶滿意指數評分
9.6/10 Customer Satisfaction Index Score



主席獻辭 Chairman's Message

主席
陳祖恒議員
Hon Sunny TAN
Chairman



以新質生產力領航 開創香港創科新格局

放眼全球：在變革中把握科技興國新機遇

全球供應鏈正經歷深度重塑，在國家大力推動民營經濟發展的背景下，香港中小企作為經濟支柱，必需把握科技創新浪潮。生產力局一直全力配合國家及特區政府施政，積極落實政府提出的科技產業化措施，協助企業在挑戰與機遇並存的環境中實現轉型升級，共同推動香港經濟邁向高質量發展的新階段。

科技賦能：構建新質生產力發展格局

中央政府在2025年兩會的《政府工作報告》點明，新質生產力的發展要以創新科技作引領，進而推展新型工業化，助力企業及品牌出海。中央首次明確要求香港「深化國際交往合作」，強化香港融入國家發展大局的角色，發揮橋樑功能。

為貫徹全國兩會精神，特區政府積極推動科技成果轉化，促進產業向高端化、智能化及綠色化發展，為經濟注入可持續的新動力。事實上，特區政府早已洞悉新質生產力對國家與香港未來發展的關鍵作用，並於2022年公布《香港創新科技發展藍圖》（《藍圖》），制定未來五至十年的創科目標，為後續施政報告提供方向指引。近年行政長官在施政報告提出的創科措施，亦與《藍圖》息息相通。在此進程中，生產力局作為全國最具規模，以市場為導向、領先科技與綜合製造服務的國際新型研發機構，會一如既往全力配合國家戰略與特區政府政策，透過先進技術、人才培育及政府資助計劃配對等企業支援，加速新質生產力在港落地，推動高質量發展。

Leading with New Productive Forces: Pioneering a New Landscape for Hong Kong's Innovation and Technology

**Global Vision: Seizing Opportunities for
Technology-driven National Development**

With the context of significant restructuring in the global supply chains and the Country actively promoting the private economy, Hong Kong's small and medium enterprises (SMEs), as economic pillars, must leverage the wave of technological innovation. The HKPC has consistently worked in complete collaboration with the administrations of both the Country and the HKSAR Government, actively executing the technology industrialisation initiatives set forth by the HKSAR Government to support enterprises as they navigate challenges and seize opportunities, ultimately advancing Hong Kong's economy to a new phase of high-quality development.

**Technology Empowerment: Building a Framework for
New Productive Forces**

The Central Government's *Government Work Report* at the 2025 Two Sessions highlighted that the development of new productive forces should be led by innovative technology with the promotion of new industrialisation, thereby supporting enterprises and brands to go global. For the first time, the Central Government distinctly called on Hong Kong to "deepen international cooperation", to strengthen its role in integrating into the nation's development, and to leverage its function as a bridge.

To implement the spirit of the Two Sessions, the HKSAR Government is actively promoting the transformation of scientific and technological achievements, advancing industries towards high-end, intelligent, and green development, and injecting sustainable new momentum into the economy. In fact, the HKSAR Government has long recognised the critical role of new productive forces in the future development of the Country and Hong Kong. In 2022, it released the "*Hong Kong Innovation and Technology Development Blueprint*" (*Blueprint*), setting out innovation and technology goals for the next five to ten years, providing directional guidance for subsequent policy addresses. In recent years, the innovation and technology measures proposed by the Chief Executive in policy addresses have been closely aligned with the *Blueprint*. In this process, HKPC, as the country's most extensive market-oriented, technology-leading, and comprehensive manufacturing services international research and development institution, will, as we always have been, staunchly support national strategies and HKSAR Government's policies. Through advanced technology, talent cultivation, and enterprise support like government funding scheme matching, HKPC will help boosting the implementation of new productive forces in Hong Kong, promoting high-quality development.

開放共贏：鞏固香港定位 發揮獨特橋樑優勢

香港長期以來是國家「引進來」和「走出去」的重要窗口，不僅是國際金融中心，更要成為國際創新科技中心和高增值供應鏈服務中心。顧及企業「出海」已成為國家重要策略，香港憑藉「背靠祖國、聯通世界」的獨特優勢，在中央政策指導和特區政府統籌下，已經成為內地企業進軍海外市場的理想平台。

有見及此，生產力局積極與內地相關部門和行業單位做好項目、技術、政策的深度對接，致力引領內地及香港企業「走出去」。生產力局於2024年12月與國家工業和信息化部中小企業發展促進中心簽署《關於促進中小企業發展戰略合作框架協議》，把支援企業出海、透過先進技術研發及成果轉化賦能企業升級轉型作為兩大重點方向，用好香港「國際化場景」的優勢。

生產力局積極推動內地及海外交流合作，組織考察團前往內地不同城市了解行業趨勢，並參與世界人工智能大會等亞太區重要展會，促進大灣區技術引進。海外方面，去年參加杜拜海灣資訊科技博覽會、德國漢諾威工業博覽會等國際盛會，並走訪中東、東南亞多國拓展商機。未來，生產力局將繼續加強與國際地區的合作，協助有意拓展國際市場的企業利用香港作為跳板，開拓新商機，推動香港成為跨國供應鏈管理中心。

秉持使命 驅動創新綠色未來

生產力局作為全國最具規模的國際新型研發機構，一直以市場為導向，提供領先科技與綜合製造服務，堅定支持國家及香港特區政府推動新型工業化，秉持「創新·綠色·新質生產力」的理念，助力企業轉型升級。過去一年，我們已協助本地企業在港設立61條智能生產線，其中有七成應用於食品及生命健康產業，顯著提升產品競爭力與生產效率。同時，本地傳統企業正邁向高增值領域發展，當中包括新能源、生命健康、低空經濟及新材料。這是我們樂見的新趨勢，有望進一步豐富香港產業結構，增強國際競爭力。

Open and Win-win: Maximising Hong Kong's Role and Unique Advantages

Hong Kong has long served as a "super-connector", helping our country go global and attract foreign investment, functioning not only as an international financial centre but also striving to become an international innovation and technology centre and a high-value-added supply chain service centre. Given that enterprises "go global" has become a key national strategy, Hong Kong, with its unique advantage of "backing by the motherland and connecting to the world", has emerged as an ideal platform for Mainland enterprises to enter overseas markets under the guidance of central policies and coordination by the HKSAR Government.

In the light of the above, HKPC actively engages in deep alignment of projects, technologies, and policies with relevant departments and industry units in Mainland, striving to lead enterprises in both Mainland and Hong Kong to "go global". In December 2024, the HKPC and ProSME China (SME Development Promotion Centre of the Ministry of Industry and Information Technology) have signed a Strategic Cooperation Framework Agreement, focusing on two key areas: supporting enterprises to go global and empowering enterprise upgrading and transformation through advanced technology research and development and achievement transformation, leveraging Hong Kong's advantage as an "internationalised scenario".

HKPC actively promotes exchange and cooperation between the Mainland and overseas, organising delegations to various Mainland cities to explore industry trends and participating in major Asia-Pacific exhibitions such as the World Artificial Intelligence Conference to facilitate technology introduction in the Greater Bay Area. On the international front, last year we attended global events such as the Gulf Information Technology Exhibition (GITEX) in Dubai and the Hannover Messe in Germany and visited multiple countries in the Middle East and Southeast Asia to explore business opportunities. Moving forward, HKPC will continue to strengthen its collaboration with the international community, assisting interested enterprises in expanding into global markets. Our goal is to position Hong Kong as a leading multinational supply chain management centre, helping businesses discover new opportunities.

Vision Driven: Driving Innovation for a Sustainable Future

Being the largest international research and development organisation in the country, HKPC has been delivering market-driven, cutting-edge technology and comprehensive manufacturing services. We wholeheartedly support our nation and the HKSAR Government in advancing new industrialisation, advocating for the principles of "Innovation · Green · New Productive Forces" to assist enterprises in transforming and enhancing their operations. In the past year, we have helped local businesses establish 61 smart production lines in Hong Kong, with 70% of them operating in the food and healthcare sectors, significantly boosting product competitiveness and production efficiency. Concurrently, traditional local enterprises are transitioning into high value-added domains, such as new energy, life and health, low-altitude economy, and new materials. This new emerging trend is the one we are excited about, and it is anticipated to further diversify Hong Kong's industrial landscape and strengthen our international competitiveness.

生產力局因地制宜，賦能傳統、新興、未來產業，並積極推動「智能微工廠」發展，強化「香港製造」品牌價值。我們已在大灣區成功完成逾1,400個智能化項目，涵蓋製造業、醫療科技及綠色能源等領域。此外，生產力局獲世界知識產權組織（WIPO）認可為籌建機構，目標於2025年底前建成香港首間「技術與創新支持中心」（HKTISC），助力香港發展為區域知識產權貿易中心，為新質生產力提供堅實支撐。

生產力局作為10個政府資助計劃的秘書處，提供專業支援以促進企業發展。其中，在「發展品牌、升級轉型及拓展內銷市場的專項基金」（「BUD 專項基金」）下推出的「電商易」，旨在鼓勵企業推行電子商貿項目。

繼往開來 共創香港創科新篇

我們衷心感謝行政長官及多名政府官員在過往一年到訪生產力局，與企業代表交流，更對我們的工作予以充分肯定。我們更要感謝各理事會成員、業界朋友及生產力局全體同事的支持和貢獻。未來，我們定必不負眾望，繼續堅定不移地推動創新科技、綠色發展和新質生產力，支持科研落地、傳統產業升級轉型，培育壯大新興產業，助力香港成為國際創科中心。

主席
陳祖恒議員

HKPC has been enhancing both traditional and emerging industries based on local demands while actively promoting the development of "microfactories" to elevate the brand value of products made in Hong Kong. We have successfully implemented over 1,400 smart projects within the Greater Bay Area, spanning the manufacturing, medical technology, green energy, and other sectors. Additionally, HKPC has been accredited by the World Intellectual Property Organisation (WIPO) as a preparatory entity for establishing Hong Kong's first Technology and Innovation Support Centre (HKTISC), target for completion by the end of 2025. This initiative aims to transform Hong Kong into a regional hub for intellectual property trade and to provide strong support for new productive forces.

HKPC, serving as the secretariat for 10 Government funding schemes, provides professional support to foster enterprise growth. Among others, the "E-commerce Easy" launched under the Dedicated Fund on Branding, Upgrading and Domestic Sales (BUD Fund) aims at encouraging enterprises to implement electronic commerce projects.

From Strength to Strength: Crafting a New Era for Hong Kong's Innovation and Technology Sector

We would like to express our sincere gratitude to the Chief Executive and several government officials for visiting the HKPC over the past year. Their engagement with representatives from various enterprises and acknowledgment of our efforts has been invaluable. We also extend our thanks to our Council members, industry partners, and all HKPC colleagues for their support and contributions. As we move forward, we are committed to meeting public expectations and advancing innovation and technology. Our goals include promoting innovation and technology, green development and enhancing productivity, supporting scientific research and development, facilitating the upgrading and restructuring of traditional industries, and fostering emerging industries. Together, these initiatives aim to position Hong Kong as an international innovation and technology centre.

Hon Sunny TAN
Chairman



香港有工業

Hong Kong Got Industries

聚焦 新質生產力
Promote New Productive Forces
升級 「香港製造」
Brand “Made in Hong Kong”

我們的服務

How We Serve

為響應香港特區政府對未來經濟與社會發展的戰略願景，生產力局全面布局，融合六大服務領域及「內地業務」，透過度身量製的專業支援，賦能企業蓬勃發展。服務涵蓋「新型工業化—香港製造」、「智能製造」、「數碼化與網絡安全」、「智慧與綠色生活」、「未來技能」和「中小企及初創企業支援」，致力提供貼心高效的解決方案，協助企業融入新質生產力，推動香港成為全球首屈一指的國際創新科技中心。

新型工業化 - 香港製造

生產力局致力促進傳統行業升級轉型，以創新科技提升製造業競爭力，共同推動並實踐新型工業化。運用先進技術與科研資源，結合行業合作，為企業提供創新解決方案，優化生產流程，推動製造業轉型。另外，透過整合技術研發與專業諮詢，協助企業適應市場新趨勢，全面提升產業核心競爭力，強化「香港製造」品牌價值。

- 與全球科技領軍企業HP達成戰略合作，共同成立「生產力局 - 惠普3D打印技術中心」，成為亞洲首個配備HP「金屬Metal Jet」及「多射流熔融MJF」設備的科研平台。中心旨在促進積層製造（3D打印）技術的研發與應用，協助企業提升產品設計、製造效率及市場競爭力。中心於2024年11月正式啟用，為本地製造業提供技術諮詢、工藝開發及專業培訓服務，推動智能微工廠的發展及新型工業化的進程。

- 香港首個「新質生產力展館」盛大開幕，成為香港產業轉型升級的重要里程碑。展館聚焦「智能微工廠」創新理念，融合高端智能技術，實現靈活生產，彰顯香港工業新優勢。此外，生產力局與國際先進技術應用推進中心（浦東）、長三角國家技術創新中心簽署合作協議，為粵港澳大灣區產業鏈升級注入新活力。活動不僅為香港企業提供智能生產的實踐案例，還促進了與內地及國際的跨領域合作。生產力局將繼續借助先進技術與政府資助計劃，推動「香港製造」向智能化、綠色化轉型，讓新型工業化成果惠及更多企業。

In response to the strategic vision for future economic and social development set forth by the HKSAR Government, HKPC is fully committed to integrating six key service areas and "Mainland Business" to empower enterprises with tailored professional support for flourishing growth. Our services encompass "New Industrialisation—Made in Hong Kong", "Intelligent Manufacturing", "Digitalisation & Cyber Security", "Smart and Green Living", "FutureSkills", and "SME & Start-up Support", aiming to offer efficient and customised solutions that help businesses embrace new productive forces and propel Hong Kong to become a leading international innovation and technology centre.

New Industrialisation - Made in Hong Kong

HKPC is dedicated to advancing the upgrade and transformation of traditional industries, enhancing the competitiveness of the manufacturing sector through innovative technology, and jointly promoting and implementing new industrialisation. By leveraging advanced technologies and research resources, combined with industry collaboration, we provide enterprises with innovative solutions to optimise production processes and drive manufacturing transformation. Additionally, through the integration of technology development and professional consultation, we assist enterprises in adapting to new market trends, enhancing core competitiveness, and strengthening the brand value of "Made in Hong Kong".

- HKPC has forged a collaboration agreement with global technology leader HP Inc Hong Kong Limited to co-establish the "HKPC-HP 3D Printing Technology Centre," the first facility of its kind in Asia equipped with HP's advanced "Metal Jet" and "Multi Jet Fusion" industrial 3D printers. Officially launched in November 2024, the Centre serves as a hub for R&D, and application of additive manufacturing, enabling enterprises to enhance product design, streamline production processes, and boost market competitiveness. It offers comprehensive services, including technical consultation, process optimisation, and professional training, to accelerate the adoption of microfactories and drive Hong Kong's new industrialisation.

- Hong Kong's first "Future Manufacturing Hall" was inaugurated, marking a key milestone in the city's industrial transformation. Focusing on the innovative "Microfactory" concept, the Future Manufacturing Hall integrates advanced smart technologies to enable flexible and efficient production, showcasing Hong Kong's new industrial strengths. In addition, HKPC has signed strategic cooperation agreements with the International Advanced Technology Application Promotion Center (Pudong) and the Yangtze River Delta National Technology Innovation Centre, injecting new momentum into the Greater Bay Area's industrial chain upgrading. The event not only highlights practical smart production success stories for Hong Kong enterprises but also fosters cross-regional and international collaboration in innovation and technology. HKPC will continue to leverage cutting-edge technologies and Government funding to drive "Made in Hong Kong" toward smart, sustainable development, ensuring the benefits of new industrialisation reach more enterprises.

與德勤中國合作發布《香港製造業發展研究報告》，為業界提供清晰的發展指引。報告透過對288家本地製造企業的調查及專家訪談，揭示81%的企業尚未採用智能化方案應對款多量少的客製化新趨勢。報告深入分析香港製造業的現況，指部分企業雖將生產線外移，但總部職能仍留港，逐步轉型為「製造服務業」。為應對新趨勢，報告提出七項策略建議，包括因地制宜推動「智能微工廠」、培育知識產權和綠色製造服務、創建製造業大語言模型及加快招攬技術人才等，從而協助企業提升競爭力；同時為製造業提供實質支援，克服轉型障礙，實現高質量發展。

舉辦「香港生命健康產業發展論壇」並開幕「生命健康科技館」，匯聚政產學研投界領袖，共同探討醫療創新的機遇與挑戰。展館展示尖端醫療技術，包括智能醫療設備及生物科技解決方案，突顯本地初創企業的科研成果。生產力局透過展館提供技術轉移及商業化支援，促進科研成果的應用，幫助初創企業將創新技術推向市場。「生命健康科技館」展示了眾多初創企業在生命健康領域的落地科研案例。其中，生產力局為APEL公司客製化了智能可調節多孔結構的矽微囊生產線。生產線融入了「智能微工廠」的概念，優化生產流程，在有限空間內實現生產效益最大化，成功實現了量產。

首度參展2025年德國漢諾威工業博覽會，展示香港科技應用的輝煌成果，為本地及內地企業開拓國際市場提供了重要機遇，助力企業「出海」。生產力局在會上與超過200間來自德國、歐洲與全球的企業及研發機構會面對接，介紹如何透過人工智能、機械人以及智能微工廠等科技應用將業務升級，提升生產效率及產業價值鏈，提升香港科技在國際上的知名度，進一步強化香港國際創新科技中心的競爭力。

In collaboration with Deloitte China, HKPC published the *Hong Kong Manufacturing Industry Development Study Report*, offering clear strategic guidance for the industry. Based on a survey of 288 local manufacturing enterprises and expert interviews, the report reveals that 81% of firms have yet to adopt smart solutions to address the emerging trend of high-variety, low-volume customisation. The report provides an in-depth analysis of the current state of Hong Kong's manufacturing sector, noting that while some enterprises have relocated production lines overseas, their headquarters functions remain in Hong Kong, gradually transformed into manufacturing services. To tackle these trends, the report proposes seven strategic recommendations, including promoting localised "microfactory", fostering intellectual property and green manufacturing services, developing large-scale language models for manufacturing, and accelerating the recruitment of technical talent. These measures aim to enhance enterprise competitiveness, and provide tangible support to the manufacturing sector in overcoming transformation barriers and achieving high-quality development.

HKPC hosted the "Hong Kong Life and Health Industry Development Forum" and inaugurated the "Life & Health Tech Hall", bringing together leaders from Government, industry, academia, research, and investment to explore opportunities and challenges in medical innovation. The hall showcases cutting-edge medical technologies, including smart medical devices and biotechnology solutions, highlighting the research achievements of local start-ups. Through the hall, HKPC provides technology transfer and commercialisation support, facilitating the application of research outcomes and assisting start-ups in bringing innovative technologies to market. The "Life & Health Tech Hall" features numerous practical research cases from start-ups in the life and health sector. Notably, HKPC customised a smart, adjustable porous structure silica capsule production line for APEL Company. The production line incorporates the "microfactory" concept, optimising processes to maximise efficiency in limited space and successfully achieving mass production.

Making its debut at Hannover Messe 2025 in Germany, HKPC showcased the remarkable achievements of Hong Kong's technological applications, providing significant opportunities for local and Mainland enterprises to expand into international markets and supporting their "go global" efforts. During the event, HKPC engaged in face-to-face discussions with over 200 enterprises and R&D institutions from Germany, Europe, and worldwide, demonstrating how technologies such as artificial intelligence (AI), robotics, and microfactories can upgrade operations, enhance production efficiency, and elevate the industrial value chain. This participation further raised the global profile of Hong Kong's technology and strengthened the city's competitiveness as an I&T centre.

智能製造

結合科研與落地實務應用，生產力局推廣「智能微工廠」理念，在有限空間內最大化生產效益，優化資源運用，協助企業應對全球挑戰。同時，透過技術交流、國際合作及成果展示，促進製造業智能化轉型，強化香港在智能製造領域的領導力，推動新質生產力發展，打造具競爭力的未來產業生態。

✦ 香港工業人工智能及機械人研發中心（FLAIR）首次亮相世界人工智能大會，向全球展示「未來工廠」的創新概念，展現香港在人工智能和機械人技術領域的雄厚實力。展會中介紹了 FLAIR 如何透過結合人工智能、機械人技術和先進製造技術，實現生產過程的智能化、自動化和高效化，協助製造業轉型升級，實現高質量發展。

✦ 首度參展阿聯酋杜拜舉辦的海灣資訊科技博覽會，展示「未來製造」的願景，以AI賦能的「智能微工廠」智能方案及眾多創新科技，彰顯香港雄厚的科研實力及在新型工業化的成果。作為全港首間將香港創科成果帶到該展的公營機構，生產力局與其他香港機構共同講述香港故事，展示香港作為國際創新科技中心的優勢。生產力局在展覽中為大灣區和其他內地企業「走出去」提供更好的支撐，並將海外企業「引進來」，開拓大灣區和整個內地的市場，讓新質生產力成為帶動世界發展的增長引擎。

✦ FLAIR於2024年11月首次亮相DMP大灣區工業博覽會，以「工業人工智能」為主題，展現其如何驅動先進製造業的創新發展。FLAIR 攜同旗下五家已進入商品化階段的衍生公司，重點展示針對業界痛點的 AI 解決方案，涵蓋視覺檢測、工業產品創作、新型倉庫智能物流、低程式碼機械人及可持續發展綠色技術等五大關鍵領域。FLAIR展示了其技術的實際應用價值和產業影響力，助力企業應對轉型挑戰，提升生產效率和競爭力。

✦ 舉辦「粵港澳大灣區國際人工智能與機器人高峰會2024」，邀請全球專家分享最新技術，是次高峰會被特區政府列入香港盛事活動及中華人民共和國成立75周年慶祝活動之一。高峰會匯聚了國際頂尖學者、業界翹楚及初創領袖，就先進製造、新能源、生命健康科技、大語言模型等熱門議題，展示最新人形機器人技術，及如何應用在新興行業。

✦ FLAIR首次亮相美國消費電子展2025（CES 2025），展示其在人工智能及機械人應用研發領域的最新成果。CES作為全球規模最大、最具影響力的科技盛會，引領全球科技創新和消費電子產業的發展趨勢，聚焦於人工智能的應用與發展。FLAIR 攜同旗下衍生公司，重點展示了針對業界痛點的 AI 解決方案，當中多項技術解決方案已準備落地商用，FLAIR團隊亦積極與全球合作夥伴攜手，賦能實際工業應用場景。

Intelligent Manufacturing

HKPC promotes the concept of 'Microfactory', maximising production efficiency within limited space and optimising resource utilisation to help enterprises tackle global challenges. Through technology exchange, international collaboration, and showcasing achievements, HKPC facilitates the intelligent transformation of the manufacturing sector, reinforcing Hong Kong's leadership in smart manufacturing, and fostering the development of new productive forces, creating a competitive future industrial ecosystem.

✦ The Hong Kong Industrial Artificial Intelligence and Robotics Centre (FLAIR) premiered at the World Artificial Intelligence Conference, unveiling the innovative "Future Factory" concept to a global audience. At the event, FLAIR showcased how it integrates AI, robotics, and advanced manufacturing technologies to drive intelligent, automated, and efficient production processes, assisting the manufacturing sector in its transformation and upgrading toward high-quality development.

✦ As its first time participating in the Gulf Information Technology Exhibition (GITEX Global) in Dubai, UAE, HKPC showcased the vision of "Future Manufacturing", presenting AI-powered "microfactory" smart solutions and a range of innovative technologies that highlight Hong Kong's robust research capabilities and achievements in new industrialisation. As the first public organisation in Hong Kong to bring local innovation and technology to this exhibition, HKPC, alongside other Hong Kong organisations, conveyed the city's story, demonstrating its strengths as an international innovation and technology centre. At the event, HKPC offered enhanced support for Greater Bay Area and other Mainland enterprises to "go global", while also attracting foreign investment to tap into the markets of the Greater Bay Area and the Mainland, positioning new productive forces as a key driver of global development.

✦ FLAIR made its debut at the DMP Greater Bay Area Industrial Expo in November 2024, themed "Industrial AI", showcasing how it drives innovation in advanced manufacturing. Alongside with five of its spin-off companies that have reached the commercialisation stage, FLAIR highlighted AI solutions that address industry pain points across five key areas: visual inspection, industrial product creation, smart warehouse logistics, low-code robotics, and sustainable green technologies. FLAIR demonstrated the practical value and industrial impact of its technologies, helping enterprises tackle transformation challenges while enhancing production efficiency and competitiveness.

✦ The "GBA International Artificial Intelligence and Robotics Summit 2024" was hosted to invite global experts to share cutting-edge technologies. The Summit was selected as one of the Mega Events of the year, and one of the celebratory activities of the 75th Anniversary of the Founding of the People's Republic of China. The event brought together world-class scholars, industry leaders, and start-up pioneers to discuss trending topics such as advanced manufacturing, new energy, life and health technology, and large language models, while showcasing the latest humanoid robotics technologies and their applications in emerging industries.

✦ FLAIR made its debut at Consumer Electronics Show (CES) 2025 in the United States, showcasing its latest achievements in AI and robotics application development. As the world's largest and most influential technology event, CES leads global trends in technological innovation and the consumer electronics industry, focusing on the application and development of AI. FLAIR, alongside its spin-off companies, highlighted AI solutions that address industry pain points, featuring several technologies ready for commercial deployment. The FLAIR team also actively collaborated with global partners to empower practical industrial application scenarios.

數碼化與網絡安全

數碼化

借助專業技術、培訓及行業合作，生產力局致力協助企業適應數碼時代，融入新質生產力，實現數碼轉型。同時，透過推廣網絡安全意識和方案，協助企業應對網絡威脅，維持業務穩定與數據安全，提升運營韌性，助力香港成為安全可靠的國際創科與數碼經濟中心。

- 與香港個人資料私隱專員公署發布「香港企業網絡保安準備指數及AI安全風險」調查。報告結果顯示，「香港企業網絡保安準備指數」上升5.8點至52.8點，但仍屬「具基本措施」級別。另外，「員工網絡保安意識」上升5.7點至30.9點，只有三分之一（35%）的受訪企業有為員工進行網絡安全意識培訓，以及只有四分之一（24%）有進行演習以加強員工的網絡安全意識；顯示企業需於這兩方面加強。生產力局及私隱專員公署亦聯合推出一系列的數據安全培訓，協助中小企加強保障數據安全。

- 在香港賽馬會慈善信託基金支持下推出為期五年的「賽馬會資訊科技支援計劃」，於2024年7月成功完成180個項目的目標，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。計劃亦延長三年至2027年，為業界提供額外120個IT諮詢和顧問服務，持續支持本港社福界的數碼轉型需求，至2025年3月底（計劃延展期內）已完成31個項目。

網絡安全

- HKCERT宣布啟用全新「香港網路安全事故協調中心」，並推出兩項利用AI技術的網路安全措施，以應對日益嚴重的網絡攻擊，增強香港整體網絡安全防護能力。新措施包括利用AI主動偵測和分辨釣魚網址；以及推出網絡安全風險警報，繼而向大眾發布警報及防禦措施，儘早提醒市民防範。
- 為響應國家網絡安全宣傳周及提高公眾對網絡安全的認識，HKCERT聯同數字政策辦公室、香港警務處於2024年9月舉行「全城攜手 網安在手」電車宣傳活動及「2024網絡安全宣傳周同樂日」兩項重點活動，以嶄新方式教育市民網絡安全知識，加強全城防禦網絡攻擊的能力。

Digitalisation & Cyber Security

Digitalisation

With professional expertise, training, and industry collaboration, HKPC is committed to helping enterprises adapt to the digital era and integrate new productive forces to achieve digital transformation. Concurrently, by promoting cyber security awareness and solutions, HKPC assists enterprises in addressing cyber threats, maintaining business stability and data security, enhancing operational resilience, and supporting Hong Kong in becoming a secure and reliable international centre for innovation technology and the digital economy.

- In collaboration with the Office of the Privacy Commissioner for Personal Data (PCPD), HKPC released the "Hong Kong Enterprise Cyber Security Readiness Index and AI Security" survey. The report reveals that the "Hong Kong Enterprise Cyber Security Readiness Index" rose by 5.8 points to 52.8, yet it remains at the "basic measures" level. Additionally, the "Employee Cyber Security Awareness" score increased by 5.7 points to 30.9, with only one-third (35%) of surveyed enterprises providing cyber security awareness training for employees. Furthermore, just one-quarter (24%) conducted drills to enhance employees' cybersecurity awareness, underscoring the need for improvement in these areas. In view of this, HKPC and PCPD have jointly launched a series of data security training programmes to assist SMEs in strengthening data protection.

- With the support of The Hong Kong Jockey Club Charities Trust, HKPC launched the five-year "Hong Kong Jockey Club IT Support Programme for NGOs", successfully completing the target of 180 projects by July 2024, providing comprehensive free IT advisory and consultancy services to local non-profit organisations. The programme has been extended to three years until 2027, offering 120 more IT consultancy and advisory services to support the digital transformation needs of Hong Kong's social welfare sector. By the end of March 2025, within the programme's extension period, 31 projects have already been completed.

Cyber Security

- The Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT) rebranded and introduced two AI-powered cyber security measures to counter escalating cyber-attacks, thereby strengthening Hong Kong's overall cyber security defence capabilities. The new measures include using AI to proactively detect and identify phishing URLs, and a cyber security risk alert system to issue alerts and defensive measures to the public, providing early warnings and enhancing protection.
- To response to the China Cybersecurity week and enhance public awareness of cyber security, HKCERT, in collaboration with the Digital Policy Office and the Hong Kong Police Force, held two key events in September 2024, the "Together, We Create a Safe Cyberworld" Tram Promotion and the "2024 Cybersecurity Week Fun Day". These initiatives adopted innovative approaches to educate the public on cyber security knowledge, strengthening the city's collective defence against cyber-attacks.

「香港網絡安全高峰會2024」以「網絡安全防禦：人工智能悖論」為主題，探討資訊安全領域的最新趨勢。高峰會匯聚多位國際、內地及香港的資訊安全專家，以及國際知名企業代表，共同分享網絡安全領域的最新前沿知識，重點探討在科技時代下公眾如何加強網絡安全措施，並研究AI在網絡安全上扮演的角色以及最新的技術和解決方案。

HKCERT在2024年共處理 12,536 宗保安事故，其中網絡釣魚佔整體個案超過一半（7,811宗，佔62%），對比2023年上升108%，數字錄四位數增加（共增加4,059宗），情況為五年來最嚴重。與網絡釣魚相關的連結更超過48,000條，較去年多出1.5倍。HKCERT亦發布了2025年須留意的五大網絡安全風險、「物聯網數碼顯示屏保安研究報告」及分享保安建議。

HKCERT與澳洲AUSCERT續簽三年合作備忘錄，延續自2021年的網絡安全協作。雙方將深化網絡情報共享，強化事件應變及偵測能力，並開展人工智能技術合作項目，重點打擊網絡釣魚攻擊。此次合作進一步鞏固國際網絡安全防線，為香港構建更安全的數碼環境。

HKCERT聯同數字政策辦公室舉辦第五屆「香港網安奪旗賽2024」（CTF挑戰賽2024），旨在提供國際化交流平台，全方位提升參賽者的網絡攻防能力，為香港、粵港澳大灣區培育網絡安全未來專才。賽事吸引超過1,300位參賽者，來自內地、亞洲各地、歐美等全球知名戰隊踴躍參與，創歷年新高。CTF挑戰賽2024海外組別更吸引149支隊伍踴躍報名，CTF挑戰賽於國際知名奪旗比賽平台CTFTime的評分連續四年穩步上升，證明其在國際奪旗競賽界的知名度及認受性不斷提升。

The “Cyber Security Summit Hong Kong 2024”, themed “Cyber Security Fortification: The AI Paradox”, explored the latest trends in information security. The summit brought together information security experts from the Mainland, Hong Kong and internationally, alongside representatives from globally renowned enterprises, to share cutting-edge knowledge in cyber security. It highlighted how the public can strengthen cyber security measures in the technological era, while examining AI’s role in cyber security, along with the latest technologies and solutions.

In 2024, HKCERT handled 12,536 security incidents, with phishing accounting for over half of the cases (7,811 incidents, 62%), a 108% increase compared to 2023, marking a four-digit rise (4,059 additional cases) and the most severe situation in five years. Phishing-related links exceeded 48,000, 1.5 times higher than the previous year. HKCERT also highlighted five major cyber security risks to watch in 2025; the “IoT Security Study Report on Digital Signage”; and security recommendations.

HKCERT renewed a 3-year Memorandum of Understanding (MoU) with Australia's AUSCERT, extending their cyber security partnership since 2021. The collaboration focuses on enhancing threat intelligence sharing, incident response, and detection capabilities. A key initiative includes joint AI-powered projects to combat phishing attacks, alongside exploring innovative cyber security measures. This strengthened alliance reinforces Hong Kong's cyber resilience and fosters international cooperation in safeguarding digital ecosystems.

HKCERT, in collaboration with the Digital Policy Office, hosted the fifth “Capture the Flag Challenge 2024 (CTF Challenge 2024)”, then, aimed at providing an international exchange platform to comprehensively enhance participants' cyber offensive and defensive skills, fostering future cyber security talent for Hong Kong and the Greater Bay Area. The event attracted over 1,300 participants, from Mainland, Asia, Europe, the Americas, and other globally renowned teams, marking a record high. The overseas category of the CTF Challenge 2024 saw enthusiastic participation from 149 teams. The competition's ranking on the internationally recognised CTFTime platform has steadily risen for four consecutive years, demonstrating its growing prominence and recognition in the global CTF competition community.

智慧與綠色生活

配合政府推動綠色科技的大方向，生產力局聚焦科技對環境可持續性的貢獻，為業界提出各種ESG和可持續發展相關的支持。運用創新技術、行業交流及政策支持，協助企業採用節能與環保的實踐，提升運用資源的效率，支持香港實現可持續發展願景，打造智慧與綠色並重的國際都市，引領未來生活方式的轉型。

生產力局研發的「攀影蜘蛛」榮獲2024年「愛迪生獎」「創新機械人解決方案」類別銀獎，展示香港科研能力得到國際的肯定。這是香港首個應用於高桿燈生鏽檢測及維護的機械人解決方案，可應用於機場、橋樑、體育場、高速公路和隧道等基礎建設場景。「攀影蜘蛛」運用機械人、無線通訊及檢測技術，推動傳統基建產業檢測及維護工作的智能化、數據化，提升檢測準確度、效率及安全性，降低高空作業成本，推動新型工業化。

ESG一站通 (ESG One) 聯繫各界推動可持續發展，匯聚逾1,000名企業會員及支持機構，共建ESG企業生態圈。年內，ESG One舉辦逾10場活動及為企業提供不同的線上工具。通過企業「ESG線上自我評估」，ESG One收集並發布了涵蓋17個行業的「ESG線上自我評估」績效卡報告，為企業提供行業性指引及建議；同時，ESG One積極聯繫行業商會，發揮ESG智庫力量，提供最新的可持續發展趨勢及知識，為企業建立ESG人才庫，進一步落實企業持續發展策略。

為順應循環經濟的發展趨勢及行業需求，生產力局籌建香港首個資源循環技術研究中心。中心將致力於成為推動綠色創新的核心樞紐，彙聚頂尖科研人才和先進技術，為業界提供高效的減碳解決方案。透過與本地及國際合作夥伴的緊密協作，生產力局將專注開發可持續的資源管理技術，提升企業的環保效益，助力行業邁向更環保的未來。中心不僅是技術研發的基地，還將提供培訓、檢測和諮詢服務，協助企業在綠色轉型中實現長遠發展。中心目前的主要研究領域包括碳封存技術，電動車鋰電池回收技術，廢塑料回收技術，生物炭利用技術等。

Smart and Green Living

Aligning with the Government's direction to promote green technology, HKPC focuses on the contribution of technology to environmental sustainability, offering various ESG and sustainability-related support to the industry. By utilising innovative technology, industry exchange, and policy support, we assist enterprises in adopting energy-saving and environmentally friendly practices, improving resource efficiency, supporting Hong Kong's sustainable development vision, creating an international city that values both smart and green living, leading the transformation of future lifestyles.

HKPC's "InspecSpider" won the Silver Award in the "Innovative Robotics Solution" category at the 2024 Edison Awards, showcasing the international recognition of Hong Kong's R&D capabilities. This marks Hong Kong's first robotic solution designed for rust detection and maintenance of high-mast lighting, applicable in infrastructure settings such as airports, bridges, stadiums, highways, and tunnels. The "InspecSpider" integrates robotics, wireless communication, and inspection technologies to advance the intelligence and data-driven transformation of traditional infrastructure inspection and maintenance. It enhances detection accuracy, efficiency, and safety, reduces the costs of high-altitude operations, and promotes new industrialisation.

ESG One connects stakeholders to promote sustainable development, uniting over 1,000 corporate members and supporting organisations to build an ESG business ecosystem. Within the year, ESG One organised more than 10 events and provided enterprises with various online tools to support their sustainable development journey. Through the "ESG Online Self-Assessment", ESG One collected and published the "ESG One Scorecard" covering 17 industries, offering sector-specific guidance and recommendations. Additionally, ESG One actively engaged with industry chambers, leveraging its ESG think tank to provide the latest sustainability trends and knowledge, while establishing an ESG talent pool to further support enterprises in implementing sustainable development strategies.

To adapt to the development trend of circular economy and industry needs, HKPC established Hong Kong's first Circularity Research Centre. The centre will strive to become a core hub for promoting green innovation, bringing together top scientific research talents and advanced technologies to provide the industry with efficient carbon reduction solutions. Through close collaboration with local and international partners, HKPC will focus on developing sustainable resource management technologies, improving the environmental benefits of enterprises, and helping the industry move towards a greener future. The centre is not only a base for technology research and development, but will also provide training, testing and consulting services to assist enterprises in achieving long-term development in green. Currently, the main research areas of the centre include carbon capture technology, EV lithium battery recycling technology, waste plastic recycling technology, biochar utilisation technology, etc.

❧ 先進能源及智慧交通中心（前汽車科技研發中心）（APAS）啟動「5G自動駕駛於住宅園區的服務試點項目」，標誌香港智慧交通發展的新里程。項目為全港首次在私人屋苑應用自動駕駛右軚車，利用5G技術實現車輛的精準導航與運輸功能，提升居民生活便利性及安全性。透過融合「綠色科技」和「智慧城市」理念，減少交通運輸中的碳排放，打造可持續的社區模式。項目為業界累積人才和經驗，推動加快落實自動駕駛車輛廣泛應用，並在智慧交通領域上起參考性作用。

❧ APAS舉辦「新能源論壇2024」，匯聚超過300位業界人士探討新能源技術的發展與應用。論壇邀請專家進行專題演講和討論，分析能源轉型前景與方法。活動期間，APAS與香港中華煤氣、香港理工大學和善水資本簽署諒解備忘錄，加強新能源領域的合作。論壇的另一亮點是新能源展館隆重開幕，展示新能源最新研發成果和創新應用。

❧ FLAIR 旗下首間创新型衍生公司——綠色人工智能科技有限公司 (Green AI) 參與2024國際環保博覽，展示人工智能在環境保護領域的創新應用。當中包括以AI驅動的廢物管理解決方案，透過智能分類與監測技術減少人為誤差和提高分揀效率。FLAIR參展不僅向全球展示其在驅動技術落地應用及商品化的能力，亦反映香港在綠色科技領域的領先地位。

❧ 生產力局為香港東北堆填區開發了創新滲濾液處理工藝，成功解決高色度及難生物降解有機物問題，顯著改善排放水質。該高效環保技術具示範作用。2024年技術示範中心正式啟用，日處理能力達1,000立方米，突顯本地技術在環保領域的應用價值。

❧ Centre of Advanced Power and Autonomous Systems (Former Automotive Platforms and Application Systems R&D Centre) (APAS) launched the “5G-enabled Autonomous People Mover Service in a Residential Park”, marking a significant milestone in Hong Kong’s smart mobility development. This pioneering project is the first in Hong Kong to deploy right-hand-drive autonomous shuttle light buses in a private residential estate. It utilises 5G technology for precise navigation and efficient transportation, enhancing residents’ convenience and safety. By integrating “green technology” and “smart city” principles, the initiative reduces carbon emissions in transportation, fostering a sustainable community model. The project develops talent and expertise for industries, accelerates the adoption of autonomous vehicles, and serves as a reference for smart mobility applications, aligning with Hong Kong’s smart city vision.

❧ APAS hosted the “New Energy Summit 2024”, bringing together over 300 industry professionals to explore the development and application of new energy technologies. The summit featured keynote speeches and discussions by experts, analysing prospects and strategies for energy transition. During the event, APAS signed a Memoranda of Understanding with The Hong Kong and China Gas Company Limited, The Hong Kong Polytechnic University, and Templewater Limited, strengthening collaboration in the new energy sector. A highlight of the summit was the grand opening of the New Energy Hall, which showcased the latest R&D achievements and innovative applications in new energy.

❧ FLAIR’s first innovative spin-off company, Green AI Technologies Limited (Green AI), took part in the 2024 Eco Expo Asia, showcasing AI applications for environmental protection. These included AI-driven waste management solutions that leverage intelligent sorting and monitoring technologies to reduce human errors and enhance sorting efficiency. FLAIR’s participation not only demonstrated its capability to drive technology commercialisation and practical application on a global stage but also underscored Hong Kong’s leading position in green technology.

❧ HKPC developed an innovative leachate treatment process for the Northeast New Territories landfill in Hong Kong, effectively addressing issues of high colour and recalcitrant organic compounds in the leachate. This significantly reduces the burden on downstream Government sewage treatment facilities and improves the quality of receiving water bodies. Emphasising both environmental protection and efficiency, the process serves as a strong demonstration model. In 2024, the associated technology demonstration centre was officially commissioned, with a daily treatment capacity of 1,000 cubic meters. This provides critical support for sustainable waste management and water quality protection, and paves the way for wider regional adoption.

- 自2016年起，生產力局推出Safety+ 尾板安全升級計劃，確保尾板（也稱為移動月台升降板）貨車安裝必要的安全裝置，並經生產力局檢查及認證，符合勞工處要求。2025年3月，相關指引進行修訂，新增「人工智能觸覺式裝置」及「紅外線觸覺式裝置」。為配合這些技術更新，生產力局亦開發了新的測試方法並擴展認證服務，藉減少因尾板操作不當而導致的夾傷或致命意外風險。
- 為鼓勵市民參與社區回收，環境保護署於2020年11月推出智能回收系統先導計劃。生產力局建立統一協定及通用通訊平台（CCP），作為各智能回收系統的集成樞紐。平台服務涵蓋數據庫管理、報告系統、第三方整合及管理平台，以支援環保署於2022年1月推出的「綠綠賞」電子積分計劃。隨著計劃發展，生產力局持續維護及優化CCP，推動社區回收現代化及本地回收率提升。截至2025年3月，計劃已吸引超過110萬市民參與，活躍用戶逾48萬，每月交易逾900萬次，支持香港智能回收可持續發展。
- 開發將二氧化碳封存並利用於環保磚中的創新技術，已獲得香港工程師學會(HKIE)製造、工業和系統(MIS)創新大獎。這一方法不僅推動了可持續建築實踐，還有助於減少碳排放。此外，為香港業界開發的電動車退役鋰電池的綠色高效回收技術也取得了顯著成果。該技術的金屬回收率超過90%，顯著提升了資源利用效率，並通過回收利用廢舊電池中的貴重材料，支持循環經濟。
- 在全球推動碳中和的背景下，企業越來越需要有效的碳排放計算工具來量化和其碳足跡。為了滿足這一需求，生產力局專門為餐飲、電鍍及針織等行業設計碳排放計算工具。這些工具不僅能夠幫助企業精確地量化其組織碳排放量或產品碳足跡，還能夠進行行業內外的比較，促進更高效的碳管理和減排策略的實施。
- Since 2016, HKPC's Safety+ for Tail Lift Scheme has certified that tail lift trucks are equipped with safety devices meeting the Labour Department's Standards. In March 2025, updated guidance introduced AI and infra-red tripping devices. HKPC has developed new testing methods to address these technical updates and expanded their certification services accordingly, aiming to reduce the risk of trapping injuries or fatalities from unsafe tail lift operation.
- To promote public participation in community recycling, Environmental Protection Department (EPD) launched the Smart Recycling System pilot in November 2020. HKPC developed a standardised protocol and Common Communication Platform (CCP) as the core integration hub for various smart recycling systems. The platform covers database management, reporting, third-party system integration, and the EPD admin portal to support the GREEN\$ Electronic Participation Incentive Scheme launched in Jan 2022. As the initiative advances, HKPC continues to maintain and enhance CCP, driving community recycling modernisation and improving local recycling rates. As of March 2025, the scheme has engaged over 1.1 million citizens, with over 480,000 active users and over 9 million transactions per month, supporting the sustainable growth of Hong Kong's smart recycling infrastructure.
- The development of innovative technology to store and utilise carbon dioxide within eco bricks has been recognised with the Manufacturing, Industrial and Systems (MIS) Innovation Award by the Hong Kong Institution of Engineers (HKIE). This approach not only promotes sustainable construction practices but also contributes to reducing carbon emissions. Additionally, a green and efficient recycling technology for retired electric vehicle lithium batteries has been developed for Hong Kong's industry. This technology boasts a metal recovery rate of over 90%, significantly enhancing resource efficiency and supporting the circular economy by reclaiming valuable materials from used batteries.
- In the context of global carbon neutrality efforts, businesses increasingly need effective carbon accounting tools to quantify and manage their carbon footprints. To meet this demand, HKPC has specifically designed carbon emission calculation tools for the Food & Beverage, electroplating, and knitwear manufacturing industries. These tools not only help businesses accurately quantify their carbon emissions or product carbon footprints but also allow for comparisons within and across industries. This facilitates the implementation of more efficient carbon management and emission reduction strategies.

未來技能

生產力局聚焦培育適應未來需求的創科人才。運用創新教育模式與實踐培訓，激發個人潛能，提升專業能力。結合先進科技與跨學科學習，裝備人才應對快速變化的行業需求。透過與學校、企業及機構合作，推廣技能發展，為香港創科生態圈注入新動力，鞏固香港作為國際人才與創新中心的地位。

✚ 參與「機遇匯人才博覽展」，吸引來自內地、新加坡、加拿大、英國等地的全球創科人才來港發展。生產力局積極響應香港特區政府的系列人才措施，注重培育本地創科人才，提供優質就業機會。

✚ 生產力學院與中黃國際教育集團簽署合作備忘錄，深化在粵港澳大灣區內創科教育領域的合作。雙方透過課程、研討會及展覽活動，共同推廣科技教育，並融入中華文化元素，激發大灣區內年輕人的創科興趣。

✚ 與F1 in Schools香港區統籌成功舉辦「F1 in Schools香港區初賽及專業組別比賽」，積極培育年輕一代的創科才能。其中，專業組別比賽創下93位參賽者的歷史新高。生產力局自2022年起引入此全球性STEAM項目，已為逾100間學校及600名學生提供相關培訓。專業組別比賽同日揭幕「STEM Racing Engineering Lab」（前F1 in Schools Engineering Lab），作為學生學習和實踐工程技術的關鍵平台，鼓勵學生在實踐中探索和應用科學知識，進一步促進STEAM教育發展。

✚ 與ManpowerGroup合作發布2024年第三季「就業展望調查」報告，並舉行「策略夥伴 - 生產力學院」合作啟動禮。合作啟動禮聚焦市場對具備 AI 知識人才的需求，和員工應如何「Reskill & Upskill」自己適應數碼化職場需求。生產力學院透過提供各項未來技能培訓項目，以支持企業員工掌握 AI 技能，提升競爭力。

✚ 「創科遊學 玩轉暑假2024」為期兩日於2024年7月5日至6日在生產力大樓舉行，吸引近3,000人參與。活動以「A+STEM」為主題，融合藝術與科技教育（STEAM），透過逾100個互動遊戲攤位，激發參與者的創造力及跨學科學習能力。活動得到創新科技及工業局、創新科技署等50多個政府部門及STEAM教育夥伴的支持，為年輕一代提供實踐機會，促進香港創科教育發展。

FutureSkills

HKPC concentrates on nurturing FutureSkills talent. Utilising innovative education models and practical training, we inspire individual potential and enhance professional capabilities. By combining advanced technology and interdisciplinary learning, we equip talent to respond to rapidly changing industry needs. Through collaboration with schools, enterprises, and institutions, we promote skills development, injecting new momentum into Hong Kong's innovation and technology ecosystem, and reinforcing Hong Kong's status as an international centre for talent and innovation.

✚ HKPC participated in the "CareerConnect Expo", which attracted innovation and technology talents from Mainland, Singapore, Canada, the UK, and other regions to develop their careers in Hong Kong. HKPC actively supports the HKSAR Government's talent initiatives, focusing on nurturing local innovation and technology talents while providing high-quality employment opportunities.

✚ HKPC Academy signed a Memorandum of Understanding with Zhongshan Whampoa International Education Group (ZWIE) to deepen collaboration in innovation and technology education within the Greater Bay Area. Both parties jointly promote technology education through courses, seminars, and exhibitions, while integrating Chinese cultural elements to inspire young people's interest in innovation and technology throughout the area.

✚ In collaboration with the F1 in Schools Hong Kong In-Country Coordinator, HKPC successfully hosted the "F1 in Schools Hong Kong Development Class and Professional Class Competition", actively nurturing the innovation and technology talent of the younger generation. The Professional Class Competition set a record high with 93 participants. Since introducing this global STEAM programme in 2022, HKPC has provided training to over 100 schools and 600 students. On the same day as the Professional Class Competition, the "STEM Racing Engineering Lab" (Former F1 in Schools Engineering Lab) was unveiled, serving as a key platform for students to learn and apply engineering techniques. This competition encourages students to explore and utilise scientific knowledge through hands-on practice, further advancing STEAM education development.

✚ In partnership with ManpowerGroup, HKPC released the Q3 2024 Employment Outlook Survey report and held the launch ceremony for the "Strategic Partnership - HKPC Academy". The event addressed the growing demand for talent with AI knowledge and discussed how employees can "Reskill & Upskill" to adapt to the needs of a digitalised workplace. HKPC Academy offers a range of future skills training programmes to support enterprise employees develop AI skills, thereby boosting their competitiveness.

✚ The "Summer TechEd Fest 2024" took place over two days on 5-6 July 2024 at the HKPC Building, attracting nearly 3,000 participants. Themed "A+STEM", the event integrated arts with science, technology, engineering, and mathematics (STEAM) education. It featured over 100 interactive game booths, workshops, and experience zones to spark participants' creativity and interdisciplinary learning abilities. Supported by over 50 Government departments and STEAM education partners, including the Innovation, Technology and Industry Bureau and the Innovation and Technology Commission, the event provided hands-on opportunities for the younger generation, further advancing Hong Kong's innovation and technology education development.

- 生產力學院推出創新體驗遊戲「TecHunt」，為學生及老師提供沉浸式創科學習體驗。虛擬尋寶遊戲利用虛擬實境（VR）技術設不同關卡，讓參加者在360VR虛擬實驗室或展館中，使用手機或平板電腦身歷其境地探索。參加者在虛擬環境中學習科技應用，提升創造力、解難能力及團隊合作技巧，以突破傳統的學習模式，提升成效。
- 生產力局每年定期舉辦「Summer InnoTalent」及「Winter InnoTalent」實習計劃，冬夏兩季均吸引來自全球的頂尖大學生參與，匯聚創科新星。2024年8月，「Summer InnoTalent」夏季實習計劃圓滿結束，報名人數近1,400人，創歷史新高，首次有外國學生參與，最終選出45位實習生，其中近半數（49%）來自非本地大學，包括史丹福大學、劍橋大學及清華大學等世界頂尖學府。2025年1月，「Winter InnoTalent」冬季實習計劃同樣吸引了來自世界各地的大學生，促進國際人才交流，進一步深化參加者對香港創科生態的認識。
- 自2023年起，生產力局獲邀為優質教育基金協作夥伴，共同推展「電子學習配套計劃」，旨在普及教育科技。該計劃第一階段部分已在先導學校試行，並透過教師培訓工作坊、經驗分享會等活動，推廣設計原型和收集意見，適時完善產品功能。促進智慧校園發展。
- 參與為期三日的「學與教博覽2024」，以「發展多元電子學習配套，促進學校優質教育」為主題，展示22個獲優質教育基金資助的項目發展成果。生產力學院在現場亦設有超過20場直播及互動試玩區，吸引眾多教育工作者及學生參與。展覽期間，生產力局與教育界代表交流，分享數碼教育趨勢及應用經驗，促進教育科技的普及和智慧校園的發展。
- 成功舉辦首屆「新質生產力」人才招聘會，吸引超過2,000名求職者到場應聘逾2,000個創新科技及新質生產力相關職位，展現香港創科就業市場的活力。招聘會匯聚超過40間國際、內地及本地知名企業，並得到20間本地學府及機構支持，搭建高效的就業速配平台。是次招聘會為創新科技署「新質生產力人才培訓計劃」的首項公開活動，計劃旨在協助市場培育更多擁有新技能及新思維的技術人員與企業家，助力發展具香港特色的新質生產力。
- HKPC Academy launched an innovative experiential game named "TecHunt", offering students and teachers an immersive learning experience in innovation and technology. This virtual treasure hunt game utilises virtual reality (VR) technology at various levels, allowing participants to explore a 360VR virtual laboratory or exhibition hall using smartphones or tablets. In the virtual environment, participants learn about technology applications, enhancing their creativity, problem-solving skills, and teamwork abilities. By breaking away from traditional learning models, the game aims to achieve greater educational impact.
- HKPC hosts annually the "Summer InnoTalent" and "Winter InnoTalent" internship programmes, attracting top university students globally both summer and winter seasons, and fostering a hub for emerging innovation and technology talents. In August 2024, the "Summer InnoTalent" internship programme concluded successfully, receiving a record-high of nearly 1,400 applications, with foreign students participating for the first time. Ultimately, 45 interns were selected, with nearly half (49%) coming from non-local universities, including world-renowned institutions such as Stanford University, Cambridge University, and Tsinghua University. In January 2025, the "Winter InnoTalent" internship programme similarly drew university students from around the world, promoting international talent exchange and deepening participants' understanding of Hong Kong's innovation and technology ecosystem.
- Since 2023, HKPC has been invited as a collaborative partner of the Quality Education Fund (QEF) to jointly implement the "e-Learning Ancillary Facilities Programme", aimed at promoting the adoption of educational technology. The first phase of the programme has been piloted in selected schools, featuring activities such as teacher training workshops and experience-sharing sessions to promote prototype designs, gather feedback, and refine product functionalities as needed, to support the development of smart campuses.
- HKPC participated in the three-day "Learning & Teaching Expo 2024," themed "Developing Diverse e-Learning Supports to Promote Quality Education in Schools". The expo showcased the outcomes of 22 projects funded by the Quality Education Fund. HKPC Academy also featured over 20 live demonstrations and interactive trial zones, drawing numerous educators and students. During the expo, HKPC engaged with representatives from the education sector, sharing insights on digital education trends and practical applications to promote the adoption of educational technology and the development of smart campuses.
- HKPC successfully hosted the inaugural "New Productive Forces" Job Fair, attracting over 2,000 job seekers to apply for more than 2,000 positions related to innovation, technology, and new productive forces, showcasing the vibrancy of Hong Kong's innovation and technology job market. The job fair brought together over 40 renowned international, Mainland, and local enterprises, supported by 20 local academic institutions and organisations, creating an efficient employment matching platform. This is the first public event of the Innovation and Technology Commission's "New Productive Forces Talent Training Programme", which aims at nurturing more technical professionals and entrepreneurs with new skills and mindsets, contributing to the development of new productive forces with Hong Kong characteristics.

- 為配合國家航天發展計劃和啟發學生的航天夢，生產力局主辦「香港未來航天科技人才培訓計劃2024/2025」培育未來航天科技人才。近百名來自26間中學的學生歷經三個月的航天科技訓練。該計劃由創新科技署一般支援計劃及創新及科技基金資助，旨在配合國家航天發展策略，激發中學生對航天領域的興趣，為有志投身航天產業的年輕人提供實踐平台。

中小企及初創企業支援

為進一步支持中小企發展，生產力局綜合一系列優惠及措施，透過技術指導、市場拓展與資源整合，為中小企擊退營運痛點，尋找新出路，增強整體競爭力。另外，透過提供專業諮詢及合作平台，協助中小企及初創企業融入新質生產力發展，把握本地與國際商機，推動民營經濟，打造香港創業與商業生態圈。

- 針對扶持運輸與物流行業，推動香港成為跨國供應鏈管理中心，生產力局作為第三方物流服務供應商資助先導計劃、物流推廣資助計劃及智慧及綠色物流專業培訓計劃的秘書處，在2024/25協助處理並批出41個物流科技應用項目、9個物流行業推廣活動及6個物流培訓課程，支援約48物流企業及物流行業組織，和約500名行業從業者、學生及公眾，促進了物流行業的發展。
- 在推動智慧城市發展方面，智慧交通基金在2024/25年度向20個獲批的研究項目提供了1.69億港元的資助，惠及13個公營界別和企業界別申請人。獲批項目的研究方向包括交通預測、駕駛行為監測、自動駕駛車輛/V2X車聯網技術、道路安全、以及車輛安全設備。
- 「渣打香港中小企領先營商指數」調查自2012年起每季進行，由生產力局獨立執行，並由渣打銀行(香港)有限公司全力贊助。每季調查訪問約800間中小企，提供全面的市場趨勢分析，幫助了解企業策略。此外，每季還會透過專題調查，探討中小企對當季專題議題的意見。2024/25年度曾覆蓋的專題包括：對「《財政預算案》中提振措施的看法」、「高息環境對本港中小企的影響」、「在環境、社會及管治(ESG)的目標及挑戰」以及「美國總統換屆對本港中小企的影響」。
- 在工業貿易署的支持下，由生產力局運作的「中小企資援組」為中小企提供政府資助一對一免費諮詢服務，更新推出「Tech Buddy」計劃，透過免費技術支援諮詢，助力中小企升級轉型，服務範疇涵蓋廣泛，包括：新型工業化、人工智能與機械人、綠色科技、網絡安全、知識產權及電子商務等，全方位協助中小企持續發展。

- To support the national aerospace development strategy and inspire students' aspirations in the field, HKPC hosted the "Hong Kong Future Aerospace Technology Talent Training Program 2024/2025" to nurture future aerospace technology talents. Nearly 100 students from 26 secondary schools participated in three months of aerospace technology trainings. Funded by the General Support Programme and the Innovation and Technology Fund of the Innovation and Technology Commission, the program aligns with national aerospace development strategies, igniting secondary students' interest in the aerospace field and providing a practical platform for young people aspiring to join the aerospace industry.

SME & Start-up Support

To further support SME development, HKPC integrates a series of incentives and measures, providing technical guidance, market expansion, and resource integration to help SMEs overcome operational challenges, find new pathways, and enhance overall competitiveness. Additionally, by offering professional consultation and collaboration platforms, we assist SMEs and start-ups in integrating new productive forces, seizing local and international business opportunities, promoting the private economy, and creating Hong Kong's entrepreneurial and business ecosystem.

- In support of the transport and logistics industry and to promote Hong Kong as a multinational supply chain management centre, HKPC act as the secretariat for the Pilot Subsidy Scheme for Third-party Logistics Service Providers (TPLSP), the Logistics Promotion Funding Scheme (LPFS), and the Professional Training on Smart and Green Logistics Scheme (PTSGLS), assisted in processing and approval of 41 logistics technology application projects, 9 logistics industry promotion activities, and 6 logistics training courses in 2024/25, benefiting approximately 48 logistics companies and industry organisations, as well as about 500 industry practitioners, students, and members of the public, promoting the development of the logistics industry.
- In the area of supporting smart city development, Smart Traffic Fund provided HK\$169 million of funding to 20 approved research projects in 2024/25, benefiting 13 public sector organisations and corporate sector enterprises. Research directions of the approved projects include traffic forecast, driving behaviour, autonomous vehicle/vehicle-to-everything (V2X), road safety, and vehicle safety devices.
- The "Standard Chartered Hong Kong SME Leading Business Index" survey, conducted quarterly since 2012 by HKPC and fully sponsored by Standard Chartered Bank (Hong Kong) Limited. Each quarter, approximately 800 SMEs are surveyed, providing comprehensive market trend analysis to inform business strategies. Additionally, each quarter includes a thematic survey exploring SMEs' views on specific topical issues. Themes covered in 2024/25 included: "Perspectives on Stimulus Measures in the Budget", "Impact of High-Interest Environments on Hong Kong SMEs", "Goals and Challenges in Environmental, Social, and Governance (ESG)", and "Impact of the U.S. Presidential Transition on Hong Kong SMEs".
- Operated by HKPC under the support of the Trade and Industry Department, the "SME ReachOut" offers SMEs with one-on-one free consultation services for Government funding and has recently launched the "Tech Buddy" programme. Through complimentary technical support consultations, the programme supports SMEs in upgrading and transforming, covering a wide range of areas including new industrialisation, AI and robotics, green technology, cyber security, intellectual property, and e-commerce, to offer comprehensive assistance for SMEs' sustainable development.

- 承接往年的成功經驗，生產力局在本年度繼續舉辦了物流科技博覽2024，旨在鼓勵物流業透過科技應用提升效率及生產力。活動於2024年6月12日至13日舉行，吸引285名業界持份者參與活動，展出了36個參展商的解決方案，並舉辦了一系列有關物流行業最新科技進展的研討會。
- 政府委託生產力局為「發展品牌、升級轉型及拓展內銷市場的專項基金」（「BUD專項基金」）的執行伙伴。基金自成立以來已推出多輪優化措施，包括在2024年7月推出「電商易」，鼓勵企業推行電子商貿項目。在「電商易」下，每間企業的累計資助上限為100萬港元，獲資助企業可選擇申領首期撥款。所有「電商易」的獲批項目須於24個月內完成。
- 為中小企整合六項主要支援措施，協助中小企應對營運挑戰，包括1對1諮詢資助計劃及技術支援、網絡安全提示及教育、ESG績效評估、vLearn課程，顧問及專業測試人員服務半價優惠、數碼不求人和政府資助易管理。這些措施盼為中小企擊退營運痛點，尋找新出路，增強整體競爭力。
- 與工業貿易署攜手舉辦「中小企資援組：政府資助與科技博覽2024」，為期兩天的活動於2024年10月29日至30日在生產力大樓舉行，吸引超過3,500人次中小企及初創企業參與。博覽設有超過90個展位，提供政府資助資訊、技術解決方案及專題分享，協助中小企把握政策及市場機遇。博覽為中小企提供一站式支援平台，促進技術升級及市場競爭力。
- 為支援中小企的需求，生產力學院提供 vLearn 優惠予中小企員工。vLearn學習管理系統（LMS）是一個互動的線上學習平台，員工可隨時隨地自我增值。平台為中小企提供廣東話學習資源，題材以本地案例為主，課程內容包括：人工智能應用設計思維、團隊管理、溝通技巧、風險與危機管理、及各項軟硬技能，全方位裝備中小企應對日常營運挑戰。
- Building on the successful experiences of previous years, HKPC continued to hold the LOGTECH Expo 2024, aiming to promote the adoption of logistics technology in the industry. The event was held from 12 to 13 June 2024, attracted 285 industry practitioners. The event showcased solutions from 36 exhibitors and featured a series of seminars on the latest technological advancements in the logistics sector.
- HKPC has been engaged by the Government as the implementation partner of the "Dedicated Fund on Branding, Upgrading and Domestic Sales" (BUD Fund). Since its establishment, the Fund has introduced various rounds of enhancements, including the launch of "E-commerce Easy" in July 2024 to encourage enterprises to implement electronic commerce projects. Under "E-commerce Easy", the cumulative funding ceiling per enterprise is HK\$1 million, and approved enterprises have an option to apply for an initial payment. All approved "E-commerce Easy" projects must be completed within 24 months.
- HKPC has consolidated six key support measures to assist SMEs in addressing operational challenges, including one-on-one consultation for funding schemes and technical support, cyber security tips and education, ESG performance assessment, vLearn courses, half-price discounts on consultancy and professional testing services, Digital DIY solutions, and streamlined Government funding management. These measures aim to help SMEs overcome operational pain points, explore new opportunities, and enhance their overall competitiveness.
- In collaboration with the Trade and Industry Department, HKPC hosted the "SME ReachOut: FUND Fair plus Tech Sourcing 2024," a two-day event held on 29–30 October 2024 at the HKPC Building, attracting over 3,500 visits from SMEs and start-ups. Featuring more than 90 booths, the expo offered information on Government funding, technical solutions, and thematic sharing sessions to help SMEs seize policies and market opportunities. The expo provided a one-stop support platform for SMEs, promoting technological upgrades and market competitiveness.
- To support the needs of SMEs, the HKPC Academy offers vLearn discounts to SME employees. The vLearn Learning Management System (LMS) is an interactive online learning platform that enables employees to upskill anytime, anywhere. Tailored for SMEs, the platform provides Cantonese-language learning resources focused on local case examples, covering topics such as AI applications, design thinking, managing team performance, win-win communication skills, risk and crisis management, and various hard / soft skills. These resources comprehensively equip SMEs to tackle daily operational challenges.

《知創企業家·網絡》自成立以來，已獲得180間商會、政府及工商機構的支持，致力於技術轉型和產品商業化，並為中小企及初創企業提供交流平台，分享技術應用和策略，並與行業專家建立聯繫，提供免費科技或商務諮詢。去年成功舉辦8場活動，吸引近600名參與者，涵蓋多個前沿市場領域。去年更舉辦多個考察團，帶領超過70位香港企業家前往多地探索商機，促進企業可持續發展。

於第二十屆中國公共關係行業最佳案例大賽中首奪「政府公共關係」金獎，表彰其在推廣新質生產力方面取得的卓越成就。獎項由中國國際公共關係協會主辦，旨在表揚在公共關係領域的傑出表現。生產力局的獲獎項目「聚焦新質生產力、實現新型工業化—生產力局『創新·改寫一切』」，從眾多參賽案例中脫穎而出，獲得業界高度認可。生產力局透過多樣性及深層次的手法，宣傳香港在「一國兩制」下，因地制宜積極發展新質生產力，推動新型工業化，向中小企及公眾傳遞香港創科故事。

國家知識產權局公布生產力局成功入選國家知識產權局及世界知識產權組織（WIPO）共同確認的技術與創新支持中心（HKTISC）籌建機構，標誌著香港在知識產權貿易領域的重要進展。中心旨在為中小企及初創企業提供知識產權支援服務，協助技術創新主體，提升技術訊息檢索能力。同時協助業界開發創新潛力，並創造、保護、管理和商品化其知識產權，幫助企業保護創新成果並把握知識產權貿易機遇。生產力局於年內展開籌建工作，目標在2025年底前完成籌建，支持香港成為區域知識產權貿易中心。

舉辦年度旗艦盛事「智瞻2025」論壇，以「新質生產力：引領香港經濟未來」為主題，聚焦全球經濟格局重塑下的創新科技發展，吸引逾400位商界領袖參與。論壇邀請北京大學新結構經濟學研究院院長林毅夫教授發表主題演講，從「新結構經濟學」角度分析香港的產業優勢和發展機遇。隨後的「智瞻領袖論壇」匯聚各界行業專家，深入探討如何利用新質生產力推動香港經濟可持續發展的真知灼見。

Since its establishment, the InnoPreneur Network has garnered support from 180 chambers, Government bodies, and business organisations, focusing on technological transformation and product commercialisation. It provides a platform for SMEs and start-ups to exchange insights on technology applications and strategies, connect with industry experts, and access free technology or business consultations. Last year, the Network successfully organised eight events, attracting nearly 600 participants and covering various cutting-edge market sectors. Additionally, multiple business delegations were held, enabling over 70 Hong Kong entrepreneurs to explore opportunities in various regions, fostering sustainable business development.

HKPC won its first Gold Award in the "Government Public Relations" category at the 20th China Golden Awards for Excellence in Public Relations, recognising its outstanding achievements in promoting new productive forces. Organised by the China International Public Relations Association, the award celebrates exceptional performance in public relations. HKPC's winning project, "Foster New Productive Forces, Achieve New Industrialisation — 'Innovation Reshapes Everything'", stood out among numerous entries, earning high industry recognition. Through diverse and in-depth approaches, HKPC promoted Hong Kong's proactive development of new productive forces under the "One Country, Two Systems" framework, advancing new industrialisation and conveying Hong Kong's innovation and technology story to SMEs and the public.

The China National Intellectual Property Administration (CNIPA) announced that the HKPC has been successfully selected to establish a Technology and Innovation Support Centre (HKTISC) under the joint endorsement of CNIPA and the World Intellectual Property Organisation (WIPO), marking a significant advancement in Hong Kong's intellectual property (IP) trade sector. The centre aims to provide IP support services to SMEs and start-ups, assisting technology innovators in enhancing their technical information retrieval capabilities. It also helps industries unlock innovation potential, create, protect, manage, and commercialise their IPs, enabling enterprises to safeguard innovation outcomes and seize IP trade opportunities. Within the year, HKPC initiated preparatory work targeting at completing the establishment of TISC by the end of 2025 to support Hong Kong's development as a regional IP trade hub.

HKPC hosted its annual flagship event, the "Foresight 2025", themed "Navigating the Future of Hong Kong's Economy with New Productive Forces." The forum focused on innovation and technology development amid the reshaping of the global economic landscape, attracting over 400 business leaders. The event featured a keynote speech by Professor Justin Yifu Lin, Dean of Institute of New Structural Economics at Peking University, who analysed Hong Kong's industrial advantages and development opportunities from the perspective of "New Structural Economics." Following this, the "Foresight Leaders Panel" brought together industry experts to share insightful perspectives on leveraging new productive forces to drive Hong Kong's sustainable economic growth.

內地業務

生產力局透過與內地機構的戰略合作，強化粵港澳大灣區與京津冀、長三角等其他地區的創科聯動，促進技術轉移、人才交流與市場對接，深化區域創科與經濟協作，加速科技創新與產業創新的融合發展，協助國內企業走向國際，同時進一步強化香港作為國際科技創新中心的地位。

與中關村青創中心於京港洽談會成立「京港研發加速中心」，聚焦智慧生活、航天科技及生命科技領域，推動京港澳科研合作。中心與首批四家中關村企業（他山科技、馭勢科技等）簽署協議，加速AI、自動駕駛等技術研發與國際化落地。此合作標誌京港協同發展新質生產力的重要里程碑，助力國家建設製造強國，推進香港成為國際創新科技中心。

與深圳數據交易所有限公司簽署合作備忘錄，共建「深港數據生態圈」，推動兩地數據要素市場的互聯互通與創新發展。合作旨在促進深港數據跨境流動及應用，聚焦數據交易、數據安全及技術創新，為中小企及初創企業提供數據驅動的商業解決方案。活動期間，生產力局與深圳數據交易所確立了合作框架，計劃推出數據交易平台及相關培訓，幫助企業善用數據資源，提升市場競爭力。

與中國信息通信研究院（CAICT）及香港理工大學簽署合作備忘錄，成立聯合實驗室，推動全球檢測認證服務的發展。實驗室聚焦於新興技術領域的檢測認證，包括人工智能、新能源及智能製造技術，旨在為中小企及初創企業提供一站式認證解決方案，確保產品符合國際標準，提升市場競爭力。活動期間，生產力局與合作方確立了聯合實驗室的營運框架，計劃推出技術認證培訓及跨境認證服務，促進企業技術成果的商業化應用。

Mainland Business

Through strategic cooperation with Mainland institutions, HKPC strengthens the innovation and technology interaction within the Greater Bay Area, Beijing-Tianjin-Hebei, Yangtze River Delta, and other regions, promoting technology transfer, talent exchange, and market connectivity. HKPC deepen regional innovation and economic collaboration, accelerating the integration and development of technological and industrial innovation, assisting domestic enterprises in reaching international markets, while further enhancing Hong Kong's role as an international innovation and technology centre.

In collaboration with the Zhongguancun Youth Innovation Centre, HKPC established the "Beijing-Hong Kong R&D Acceleration Centre" during the Beijing-Hong Kong Economic Cooperation Symposium, focusing on smart living, aerospace technology, and life sciences to promote research collaboration among Beijing, Hong Kong, and Macau. The centre signed agreements with the first four Zhongguancun enterprises (including Tashan Technology and UISEE Technology) to accelerate R&D and international commercialisation of technologies, such as, AI and autonomous driving. This partnership marks a significant milestone in the synergistic development of new productive forces between Beijing and Hong Kong, contributing to the national goal of building a manufacturing powerhouse and advancing Hong Kong's role as an international innovation and technology centre.

HKPC signed a Memorandum of Understanding with the Shenzhen Data Exchange Centre (SDEC) to establish the "Hong Kong-Shenzhen Data Ecosystem," promoting interconnectivity and innovative development of the data element markets in both regions. This collaboration aims to facilitate cross-border data flow and application between Shenzhen and Hong Kong, focusing on data exchange, data security, and technological innovation, as well as providing data-driven business solutions for SMEs and start-ups. HKPC and the SDEC established a cooperation framework and planned to launch a data exchange platform along with related training programmes to help enterprises leverage data resources and enhance market competitiveness.

HKPC signed a Strategic Partnership Agreement with the China Academy of Information and Communications Technology and The Hong Kong Polytechnic University to establish the Joint Laboratory for Testing and Certification, which aimed at advancing global testing and certification services. The laboratory focuses on testing and certification in emerging technology fields, including AI, new energy, and smart manufacturing technologies. It provides SMEs and start-ups with one-stop certification solutions to ensure their products meet international standards and enhance market competitiveness. During the event, HKPC and its partners established the operational framework for the joint laboratory, with plans to launch technical certification training and cross-border certification services to promote the commercialisation of enterprises' technological achievements.

與工業和信息化部中小企業發展促進中心簽署合作備忘錄，推動內地中小企技術提升及拓展海外市場，促進兩地企業協同發展。雙方聚焦於技術研發、市場開拓及國際化合作，為中小企提供技術支援、資助申請指導及國際化策略諮詢，幫助企業克服海外拓展中的挑戰。活動期間，生產力局與工業和信息化部中小企業發展促進中心計劃推出技術交流平台及海外市場推廣活動，支持企業融入全球產業鏈。

與東莞市科學技術局攜手啟動了「莞港Tech100+賦能計劃」，總資助額達1,200萬港元，實施期至2027年底，旨在促進莞港兩地技術合作與創新發展。計劃聚焦但不限於東莞市優勢產業如紡織服裝、玩具及模具，以及高新技術企業，支持企業進行新型工業化技術評估、諮詢輔導及合作研發，推動「香港研發+東莞轉化」及「香港服務+東莞製造」的合作模式。生產力局與東莞企業簽署了多項合作協議，促進技術成果轉化及人才交流，幫助企業融入香港創科生態圈。生產力局亦啟動了集思匯系列活動，年內走訪大灣區9個內地城市，深入了解企業需求，量身定制研發與技術解決方案。

與北京市科學技術委員會、中關村科技園區管理委員會簽署合作協議，深化京港兩地的科技創新合作，促進技術轉移及產業發展。該協議聚焦於人工智能、綠色科技及智能製造等領域，旨在推動兩地企業聯合研發、技術成果轉化及人才交流，支持中小企及初創企業融入京港創科生態圈。活動期間，生產力局與北京企業及研究機構進行了深入對接，確立了合作項目清單，並計劃舉辦技術交流論壇及跨境孵化活動，促進科技成果的商業化應用。

HKPC signed a Strategic Cooperation Framework Agreement with the China Centre for Promotion of SME Development (ProSME China) under the Ministry of Industry and Information Technology to promote technological advancement and overseas market expansion for Mainland's SMEs, aiming to foster synergistic development between enterprises in both regions. The collaboration focuses on technology R&D, market expansion, and international cooperation, providing SMEs with technical support, guidance on funding application, and consultations on internationalisation strategy to help them overcome challenges in overseas expansion. During the event, HKPC and ProSME China planned to launch a technology exchange platform and overseas market promotion activities to support enterprises in integrating into global industrial chains.

In collaboration with the Dongguan Municipal Science and Technology Bureau, HKPC launched the "Dongguan-Hong Kong Tech100+ Empowerment Programme" with a total funding of HK\$12 million, will run until the end of 2027. The programme aims to promote technological cooperation and innovation between Dongguan and Hong Kong. Targeting key industries in Dongguan such as but not limited to textiles and apparels, toys, moulds, and high-tech enterprises, the programme supports companies with new industrialisation technology assessments, consultancy services, and collaborative R&D. It fosters the cooperative model of "Hong Kong R&D + Dongguan Transformation" and "Hong Kong Services + Dongguan Manufacturing". HKPC signed multiple cooperation agreements with Dongguan enterprises to facilitate technology transfer and talent exchange, helping them integrate into Hong Kong's innovation and technology ecosystem. Additionally, HKPC initiated the "GBA Industry Network Cluster" activities, visiting 9 Mainland cities in the Greater Bay Area within the year to gain in-depth insights into enterprise needs and provide tailored R&D and technology solutions.

HKPC signed a cooperation agreement with the Beijing Municipal Science and Technology Commission and the Zhongguancun Science Park Administrative Committee. This partnership aims to deepen technological innovation collaboration between Beijing and Hong Kong, promoting technology transfer and industrial development. The agreement emphasises key areas, including AI, green technology, and smart manufacturing, aiming to facilitate joint R&D, technology commercialisation, and talent exchange between enterprises in both regions, while supporting SMEs and start-ups in integrating into the Beijing-Hong Kong innovation and technology ecosystem. During the event, HKPC engaged in in-depth discussions with Beijing enterprises and research institutions, establishing a list of cooperative projects and planning to host technology exchange forums and cross-border incubation activities to advance the commercial application of technological achievements.

策略合作**與香港企業/機構簽署多項合作備忘錄：**

- 為香港金融管理學院提供「未來技能」人才培訓計劃。
- 和香港專業飛行員協會合作，推動TechEd STEM 教育。
- 和香港鐵路有限公司共同推動綠色交通可持續發展。

簽署多項合作框架協議及諒解備忘錄，與內地發揮互補優勢，多方面建立長期穩定的合作關係：

- 與粵港澳大灣區國家技術創新中心進一步深化區域合作，聯合研發與服務，開展國際化合作，達至雙向成果轉化。
- 與自動駕駛開放平台百度Apollo共同推動自動駕駛領域合作。
- 與航天雲網科技發展有限責任公司探討智能製造領域的相關研究課題。
- 與杭州市錢塘區經濟信息化和科學技術局共同推動杭港創新協同合作。
- 和上海市經濟和信息化委員會深化滬港產業合作交流，助力兩地加快建設國際科技創新中心。

Strategic Collaborations**Signed Memorandum of Understanding (MoUs) with enterprises/organisations:**

- Providing FutureSkills training programmes for the Hong Kong Financial Services Institute.
- Collaborating with the Hong Kong Professional Airline Pilots Association to promote TechEd STEM education.
- Collaborating with MTR Corporation Limited to promote sustainable development of green transportation.

To leverage mutual advantages with the Mainland and establish long-term and stable cooperative relationships in various aspects, HKPC signed MoUs and collaboration framework agreements:

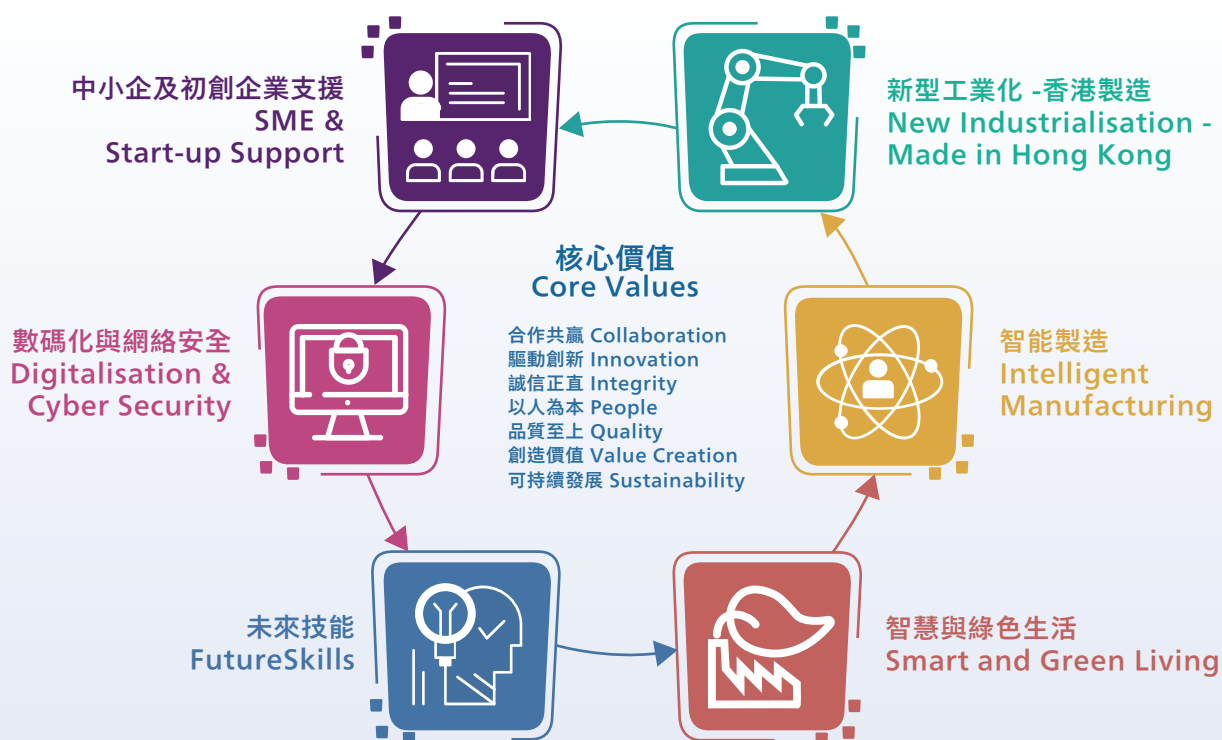
- Further deepening regional cooperation with the Greater Bay Area National Center of Technology Innovation, jointly conducting R&D and services, engaging in international collaboration, and achieving bilateral technology transfer.
- Collaborating with the autonomous driving open platform Baidu Apollo to promote cooperation in the field of autonomous driving.
- Exploring relevant research topics in the field of smart manufacturing with CASICloud.
- Collaborating with Hangzhou Qiantang District to promote innovation and collaborative cooperation between Hangzhou and Hong Kong.
- Deepening industrial cooperation and exchange with the Shanghai Municipal Commission of Economy and Informatization to assist both regions in accelerating the construction of an international I&T centre.

認識我們 Who We Are



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

發展重點 Game Plan



願景 Vision

成為科技創新、技術應用和價值創造的賦能者及促進者，並擔任粵港澳大灣區合作的促成者，為社會、經濟和環境提供綜合支援，全面促進香港成為國際性的創新科技中心。

To be the key enabler and catalyst of innovation, applied technology and value creation, as well as the facilitator of GBA collaboration, to deliver social, economic and environmental impact for bolstering Hong Kong as the international I&T centre.



使命 Mission

致力驅動技術應用及新型工業化，賦能香港企業發展新質生產力。

Relentlessly Drive Technology Applications and New Industrialisation for Hong Kong Enterprises to Harness New Productive Forces.

發展策略 Development Framework



經費來源 How We Are Funded

生產力局約百分之二十收入來自政府年度撥款資助，其餘百分之八十主要來自各類收費服務、政府資助項目及工商業支援項目。

The HKSAR Government provides us with an annual grant that accounts for around 20% of our income. The other 80% is generated by various fee-charging services, government-funded projects, 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.

主要績效指標 Key Performance Indicators

新框架由2020/21年度起採用
New Framework Adopted from 2020/21

| | 2024/25 (實際) (Actual) | 2024/25 (目標) (Target) |
|--|--------------------------|--------------------------|
| 服務提供 Service Delivery | | |
| 綜合服務項目數目 Number of integrated service projects accepted | 720 ¹ | 650 |
| 綜合學習課程學員人數 Number of people participated in fee-charging integrated learning courses | 21,836 | 13,500 |
| 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 | 786.6 | 633.5 |
| 綜合學習課程收入 Income from fee-charging integrated learning course projects | 28.3 | 26.7 |
| 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人數 Number of people participated in HKPC's seminars, workshops, conferences, exhibitions and non-fee-charging training courses and study missions | 30,641 | 26,000 |
| 新研發項目數目 Number of new R&D projects | 157 ² | 110 |
| 引用生產力局專利新項目數目 Number of new projects using HKPC's patents | 86 ³ | 54 |
| 客戶滿意指數 Customer satisfaction index | 9.6 | 8.9 |
| 學員滿意指數 Learning participants satisfaction index | 9.5 | 8.6 |

¹ 其中78個及134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，由於它們符合這兩個主要績效指標的定義。
Of which 78 and 134 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134個及59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，由於它們符合這兩個主要績效指標的定義。
Of which 134 and 59 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78個及59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，由於它們符合這兩個主要績效指標的定義。
Of which 78 and 59 projects were also counted respectively under the KPIs of "Number of integrated service projects accepted" and "Number of new R&D projects" as they meet the definition of the KPIs.

獎項殊榮

Awards and Honours



Edison Awards (2024)

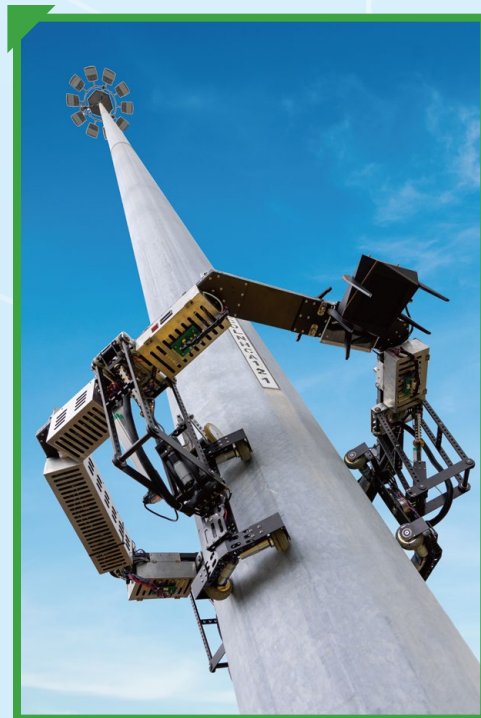
愛迪生獎 (2024)

Silver Award (Innovative Robotics Solution)

銀獎 (創新機械人解決方案)

InspecSpider

攀影蜘蛛



2024 R&D 100 Awards

2024百大科技研發獎

Finalist

入圍者

Autonomous Air-ground Cooperative
Tunnel Inspector

地空協同隧道自動檢測系統

IET Excellence and Innovation Awards 2024

國際工程技術學會卓越與創新獎

Winner Engineers in Society:
Team Awards in the Health Lives

Hong Kong Productivity Council
香港生產力促進局

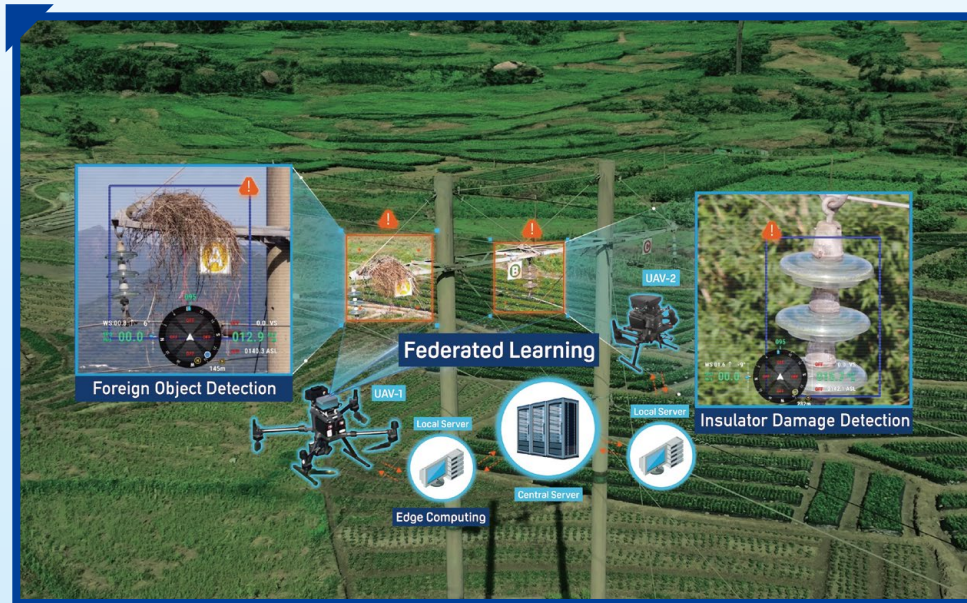


ROI-EFESO Industries 4.0 China Awards 2024

2024年度工業4.0中國獎

Winner of “Smart Factory”
智能工廠獎

Hongrita and Hong Kong
Productivity Council
鴻利達和香港生產力促進局



**49th International Exhibition
of Inventions Geneva
第49屆日內瓦國際發明展**

**Gold Medal
金獎**

**2024 The 6th ESCI Best Practices Awards
第六屆亞太區經濟合作組織能源
智慧社區倡議最佳實踐獎勵計劃**

**Smart Grids – Gold
「智慧電網」類別金獎**

Power-hawk Inspector: a drone-based power grid defect inspector with embedded AI using few-shot learning and federated learning

電網鷹眼：聯邦學習框架下基於少樣本學習的電網設備小弱缺陷無人機巡檢與識別

**20th China Golden Awards for
Excellence in Public Relations
第二十屆中國最佳公共關係案例大賽**

**Gold Award in Government
PR Category
政府公共關係類金獎**

Foster New Productive Forces,
Achieve New Industrialisation —
“Innovation Reshapes Everything”
聚焦新質生產力、實現新型工業化——生產力局
「創新·改寫一切」





**49th International Exhibition
of Inventions Geneva
第49屆日內瓦國際發明展**

**Gold Medal with Congratulations
of Jury
評審團嘉許金獎**

Smart Autonomous EV Charging Robot
全自動電動車充電機械人

**49th International Exhibition
of Inventions Geneva
第49屆日內瓦國際發明展**

**Gold Medal
金獎**

"SteelMaster": Revolutionary
Autonomous Multi-point
Positioning Technology for
Steel Welding

鋼鐵巨匠：流動燒焊機械臂



**49th International Exhibition
of Inventions Geneva
第49屆日內瓦國際發明展**

**Gold Medal
金獎**

Smart IoT Fishing Vessel
漁船智能物聯網系統



年度剪影 The Year In Pictures



7/2024

舉行「創科遊學 玩轉暑假 2024」
Orangised the Summer TechEd Fest 2024



「新質生產力展館」開幕
Grand Opening of "Future Manufacturing Hall"

7/2024



8/2024

開展「5G 自動駕駛於住宅園區的服務試點項目」
Kickstarted the "5G-enabled Autonomous
People Mover Service in a Residential
Park Pilot Programme"



8/2024

舉辦2024「全城攜手 網安在手」網絡安全宣傳周
Organised the “Together, We Create a Safe Cyberworld” Cyber Security Week



「Summer InnoTalent 2024」夏季實習計劃畢業禮
“Summer InnoTalent 2024” Internship Programme Graduation Ceremony

8/2024



9/2024

公布「香港製造業發展研究報告」主要數據
Announced the key findings of the “Hong Kong Manufacturing Industries Development Study Report”



行政長官到訪生產力局並力讚做得非常好
Chief Executive visited HKPC and complimented HKPC's good work

10/2024



10/2024

與北京市科學技術委員會、中關村科技園區
管理委員會簽署框架合作協議
Signed MoU with Beijing Municipal Science &
Technology Commission, Administrative
Commission of Zhongguancun Science Park



參與2024 海灣資訊科技博覽會
Joined GITEX Global 2024

10/2024



10/2024

年度盛事「中小企資援組：政府資助與科技博覽2024」
Annual Signature Event "SME ReachOut:
Fund Fair Plus Tech Sourcing 2024"



10/2024

新質生產力交流系列活動 – 東南亞及亞太地區
New Productive Forces Meet-up: ASEAN
& APAC Regions



與深圳數據交易所達成戰略合作
MoU Signing with Shenzhen Data
Exchange Centre

11/2024



11/2024

夥拍中國信息通信研究院及香港理工大學簽署
戰略合作協議
Signed Strategic Partnership Agreement
with China Academy of Information and
Communications Technology and the
Hong Kong Polytechnic University



舉辦「粵港澳大灣區國際人工智能與
機器人高峰會2024」
Hosted the "GBA international Artificial
Intelligence and Robotics Summit 2024"

11/2024



12/2024

未來科技交流系列活動 - 歐洲及中東地區
Future Technology Meet-up: European
and Middle Eastern Region



「STEM Racing Engineering Lab」隆重啟幕
Launch of "STEM Racing Engineering Lab"

12/2024



12/2024

與國家工業和信息化部中小企業發展促進中心
簽署發展戰略合作框架協議
Signed Strategic Cooperation Framework
Agreement with the China Centre for
Promotion of SME Development under the
Ministry of Industry and Information Technology



12/2024

成為香港首間入選世界知識產權組織
「技術與創新支持中心」籌建機構
Selected as Hong Kong's First Institution
for the Establishment of a World Intellectual
Property Organisation Technology and
Innovation Support Centre



年度旗艦盛事「智瞻2025 - 新質生產力：
引領香港經濟未來」
Annual Flagship Event "Foresight 2025 -
Navigating the Future of Hong Kong's
Economy with New Productive Forces"

1/2025



2/2025

與東莞市科學技術局啟動1200萬
「莞港Tech100+賦能計劃」
Launched \$12 million 「莞港Tech100+賦能計劃」
with Dongguan Municipal Science and
Technology Bureau



走訪大灣區城市並舉行多場集思匯
Held SME Industry Network Clusters
in GBA cities

3/2025



3/2025

逾2,000人次出席首屆「新質生產力」人才招聘會2025
Over 2,000 visitors joined the first New Productive Forces Job Fair 2025



「生命健康科技館」隆重開幕
Launch of "Life and Health Tech Hall"

3/2025



3/2025

首次參展2025年德國漢諾威工業博覽會
Exhibited at Hannover Messe 2025 in Germany for the first time

理事會成員 Council Membership

主席 Chairman

陳祖恒

Hon Sunny Tan

立法會議員

Legislative Council Member

副主席 Deputy Chairman

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.

成員 Members

歐國威 Prof Samuel Au Kwok-wai

康諾思騰創始人及首席執行官

Founder & CEO, Cornerstone Robotics

林世豪 Mr Anthony Lam Sai-ho

金源發展國際實業有限公司集團行政總裁

Group Chief Executive Officer,
Golden Resources Development International Ltd.

陳一枬 Prof Viveca Chan E-nam

WE Marketing Group 創始人及主席

Founder & Chairman, WE Marketing Group

劉敏儀 Ms Vivien Lau Man-yee

香港商用航空中心有限公司行政總裁

Chief Executive Officer,
Hong Kong Business Aviation Centre Ltd.

陳允誠 Mr Bryant Chan Wan-sing

永勤有限公司總裁

President, Wynnewood Corp Ltd.

李國安 Prof Matthew Lee Kwok-on

香港城市大學資訊系統與電子商務講座教授

Chair Professor of Information Systems and Electronic
Commerce, City University of Hong Kong

鄭浩維 Mr Brian Cheng Ho-wai

Generation Hong Kong 行政總裁

Chief Executive Officer, Generation Hong Kong

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.

程岸麗 Ms Lily Ching Ngon-lai

香港工會聯合會副會長

Vice President, Hong Kong Federation of Trade
Unions

譚金蓮, MH Ms Jenny Tam Kam-lin, MH

港九勞工社團聯會副主席

Vice Chairman,
The Federation of Hong Kong and Kowloon Labour Unions

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.

唐智強, GBS, JP Mr Donald Tong Chi-keung, GBS, JP

職業訓練局執行幹事

Executive Director, Vocational Training Council

賈佳亞 Prof Jia Jiaya

思謀集團有限公司董事長

Chairman of the Board, SmartMore Corporation Ltd.

楊燕芝, JP Ms Jennifer Yeung Yin-chi, JP

旭日企業有限公司董事

Director, Glorious Sun Enterprises Ltd.

高鼎國 Mr Geoffrey Edward Kao

華明行有限公司執行董事

Executive Director, Wah Ming Hong Ltd.

張麗, JP Ms Zhang Li, JP

香港中國金融協會永遠名譽主席

Association Permanent Honorary Chairman,
Chinese Financial Association of Hong Kong

政府官員 Public Officers

麥德偉, GBS, JP
Mr Eddie Mak Tak-wai, GBS, JP
 創新科技及工業局常任秘書長
 Permanent Secretary for Innovation,
 Technology and Industry

李國彬, JP
Mr Ivan Lee Kwok-bun, JP
 創新科技署署長
 Commissioner for Innovation and
 Technology

廖廣翔, JP
Mr Aaron Liu Kong-cheung, JP
 工業貿易署署長
 Director-General of Trade and Industry

梁永勝, JP
Mr Adolph Leung Wing-sing, 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（2025年1月1日生效） Membership Changes (Effective Date 1 January 2025)

新任成員 New Members

歐國威
 Prof Samuel Au Kwok-wai

賈佳亞
 Prof Jia Jiaya

離任成員 Outgoing Members

陳婉珊, MH, JP
 Ms Clara Chan Yuen-shan, MH, JP

譚穎思
 Ms Frankie Tam Wing-see

核數師 Auditor

畢馬威會計師事務所
 KPMG

法律顧問 Legal Advisers

的近律師行
 Deacons

薛馮鄺岑律師行
 Sit, Fung, Kwong & Shum

高露雲律師行
 Wilkinson & Grist

截至 2025年3月31日
 As at 31 March 2025



總裁回顧 Executive Director's Review

總裁
畢堅文, MH
Mohamed D. BUTT, MH
Executive Director



引領香港創新發展 共創可持續未來

Leading Hong Kong's Innovation and Development for a Sustainable Future

年度成果豐碩 六大專項服務助力企業轉型升級

在全球經濟格局深度變革的時代，生產力局肩負堅定信念，秉持「創新・綠色・新質生產力」的使命，與各界攜手並肩，推動香港成為國際創新科技中心。2024/25年度，我們在挑戰與機遇並存的環境中，以前瞻視野和務實行動，協助企業把握國家發展機遇，實現轉型升級，為香港經濟注入持久動力。

在特區政府的大力支持下，生產力局於推動新質生產力發展成效卓著。我們以六大戰略範疇為核心驅動，透過聚焦「新型工業化—香港製造」、「智能製造」、「數碼化與網絡安全」、「智慧與綠色生活」、「未來技能」及「中小企及初創企業支援」，年內收入達9.73億元，年增長率達17%，成功協助40,000家中小企及初創企業實現轉型升級，服務覆蓋量同比提升8%；更透過生產力局學院培訓58,000名人才，創下培訓規模年增11%的紀錄。

令人鼓舞的是，根據2018/19至2023/24年度數據顯示，我們每投入1元資助金額，就能為香港經濟帶來7.7元至11元的本地生產總值貢獻，且這項經濟效益指標呈現逐年上升趨勢，充分體現我們工作的增值效益。與此同時，政府資助比例已降至20%，反映我們在資源運用效率上的顯著提升。在大灣區布局方面，我們已擴展至10個服務據點，實現除澳門外大灣區全覆蓋。生產力局持續深化與特區政府及大灣區夥伴的合作，重點推動智能製造、數碼轉型及綠色科技等項目的落地應用，為企業提供更強大的升級轉型支持。

Fruitful Achievements in the Year: Six Major Specialised Services Empowering Enterprise Transformation and Upgrading

In an era of profound changes in the global economic landscape, the HKPC upholds a steadfast commitment, adhering to our mission "Innovation • Green • New Productive Forces". Collaborating closely with various sectors, HKPC drives Hong Kong's transformation into an international innovation and technology centre. In the fiscal year 2024/25, we have leveraged forward-thinking vision and pragmatic actions amidst a landscape of both challenges and opportunities to assist enterprises in seizing national development opportunities, achieving transformation and upgrading, and injecting sustained momentum into Hong Kong's economy.

With robust support from the HKSAR Government, HKPC has excelled in advancing new productive forces. Anchored by six strategic pillars, we concentrated on "New Industrialisation—Made In Hong Kong," "Intelligent Manufacturing," "Digitalisation & Cyber Security", "Smart and Green Living", "Future Skills", and "SME & Start-up Support". Over the year, the yearly revenue of HKPC has reached HK\$973 million, achieving a 17% year-on-year growth. We successfully supported 40,000 SMEs and start-ups in their transformation and upgrading, with service coverage rising by 8% compared to last year. Furthermore, through the HKPC Academy, we trained 58,000 individuals, setting a record with an 11% year-on-year increase in training scale.

It is encouraging that every HK\$1 of funding invested by HKPC has generated a GDP contribution at the range of HK\$ 7.7 to HK\$11 to Hong Kong's economy based on the data in the fiscal years 2018/19 to 2023/24. With this economic impact indicator growing yearly, it fully demonstrates the value-added benefits of our work. Concurrently, the proportion of Government funding has decreased to 20%, reflecting a significant improvement in the efficiency of our resource utilisation. In the Greater Bay Area, we have established 10 service locations, achieving full coverage (save for Macau). HKPC continues to deepen collaboration with the HKSAR Government and Greater Bay Area partners, focusing on practical implementation of projects in smart manufacturing, digital transformation, and green technology, providing enterprises with robust support on upgrading and transformation.

聚焦新質生產力 推動創新成果

2024/25年度，我們舉辦「ForeSight 2025」及新質生產力展館開幕等活動，展示前沿科技與解決方案。新質生產力服務平台整合資源，為企業提供一站式支持。我們新增了資源循環技術研究中心、網絡安全專區、新質生產力展館、STEM Racing Engineering Lab、新能源展館，以及最新成立的「The Cradle 出海服務中心」等超過29個研究、測試及服務中心，與業界共同推動高端、智能及綠色發展。

年內，我們積極推進「9+3+1發展計劃」，通過9個新質生產力及新型工業化服務基地，賦能大灣區產業。我們走訪東莞、中山、珠海、江門、佛山、肇慶、廣州及惠州，促進與當地企業的合作，推動產業升級。

屢獲殊榮 創科實力獲全球認可

憑藉將創意轉化為成功落地的科研應用，我們多個科研項目及解決方案亦獲得世界級殊榮或國際嘉許。過去三年，生產力局榮獲超過280項海內外獎項，2024年逾七成獎項與創新科技相關，國際獎項佔近一半。我們與智藝綠色照明有限公司合作的香港首個高桿燈檢測及維修機械人「攀影蜘蛛」榮獲2024年愛迪生獎「創新機器人解決方案」銀獎；「全自動電動車充電機械人」在第49屆日內瓦國際發明展獲評審團嘉許金獎。

我們與鴻利達攜手榮獲「2024年工業4.0中國獎 – 智能工廠獎」，並在「IET Excellence and Innovation Awards 2024」獲「Winner Engineers in Society: Team Awards - Healthy Lives」。這些殊榮彰顯我們以多元化技術解決行業痛點的實力，亦向世界展示「中國智造」下數字化技術的開拓性設計和數據驅動型製造實踐的優秀典範。

Focusing on New Productive Forces to Drive Innovative Outcomes

In the fiscal year 2024/25, HKPC organised events to showcase cutting-edge technologies and solutions, such as "ForeSight 2025" and the opening of the Future Manufacturing Hall. The New Productive Forces Platform offers enterprises one-stop support through resources integration. We established over 29 new research, testing, and service centres, including the Circularity Research Centre, Cybersecurity Zone, Future Manufacturing Hall, STEM Racing Engineering Lab, New Energy Hall, and the newly launched "The Cradle – Go Global Service Centre (The Cradle)". These initiatives, in collaboration with industry, promote high-end, intelligent, and green development.

During the year, HKPC actively advanced the "9+3+1 Development Plan", empowering industries in the Greater Bay Area through nine new productive forces and new industrialisation service bases. We visited Dongguan, Zhongshan, Zhuhai, Jiangmen, Foshan, Zhaoqing, Guangzhou, and Huizhou to foster collaboration with local enterprises, driving industries upgrade.

Consistently Acknowledged: Global Reputation for Excellence in Innovation and Technological Achievement

By transforming creativity into successful implementations of research applications, many of our research projects and solutions have garnered world-class accolades and international recognition. In the past three years, HKPC has received more than 280 awards domestically and internationally, with over 70% of the awards in 2024 related to innovative technology, and nearly half of which were international. Our collaboration with Smart Green Lighting Limited on Hong Kong's first high-mast lamp inspection and maintenance robot, "InspecSpider", won the Silver Award for "Innovative Robotics Solution" at the 2024 Edison Awards. Additionally, the Smart Autonomous EV Charging Robot has won a gold medal at the 49th Geneva International Exhibition of Inventions.

In collaboration with Hongrita, HKPC was awarded the "2024 Industry 4.0 China Award – Smart Factory Award" and received the "Winner Engineers in Society: Team Awards - Healthy Lives" at the IET Excellence and Innovation Awards 2024. These accolades highlight our capability for addressing industry challenges with diverse technological solutions, while showcasing to the world our exemplary cases of pioneering digital technology designs and data-driven manufacturing practices under the banner of "Intelligent Manufacturing in China."

推動新型工業化轉型 支持經濟多元發展

2024/25年度，生產力局為業界及特區政府完成逾1,500個科技研發項目，較去年增長25%，彰顯我們引領創新的決心。累計61條智能生產線已完成，而部分正在開展中。其中，逾七成聚焦食品與生命健康，鞏固「香港製造」的核心優勢。與此同時，新型工業化呈多元化發展，傳統與新興行業積極利用政府資助轉型升級，帶動產品設計、數據服務及認證等經濟活動，為香港經濟注入新動力。展望未來，我們將繼續推進新能源、低空經濟及新材料等前沿項目，進一步拓展「香港製造」的全球影響力。

積極連接各地市場 助力企業出海

我們定期舉辦新質生產力及未來科技交流活動，匯聚歐洲、亞洲、中東等地的領事館、商協會及行業領袖，探討出海機遇。我們組織內地考察團，走訪杭州、內蒙古及上海等地，並參與世界人工智能大會及DMP大灣區工業博覽會，將前沿技術引入內地。

海外方面，我們首次亮相全球最大及最具影響力的科技盛事，包括以參展商的身份參展阿聯酋杜拜海灣資訊科技博覽會、德國漢諾威工業展及日本名古屋工業展，並到訪馬來西亞、印尼、越南及泰國，未來將繼續拓展至中東、歐洲及東南亞等地，與企業攜手開拓全球市場。過去一年，我們完成逾100個出海相關項目，逾半涉及專業測試，其次涵蓋製造、技術開發、業務拓展及可持續發展，助力企業開拓全球市場，鞏固香港作為國際化平台的地位。

Accelerating Industrial Transformation and Fostering Economic Diversity

In the fiscal year 2024/25, HKPC has completed over 1,500 technology R&D projects for industries and the HKSAR Government, a 25% increase from the previous year, underscoring our commitment to leading innovation. A total of 61 smart production lines were completed, with the other projects in progress. Over 70% of these focus on food and life sciences, reinforcing the core strengths of "Made in Hong Kong". Meanwhile, new industrialisation has shown diversified growth, with both traditional and emerging industries actively leveraging government funding for transformation and upgrade, spurring economic activities, such as, product design, data services, and certification, injecting new vitality into Hong Kong's economy. Looking ahead, we will continue to advance cutting-edge projects in new energy, low-altitude economy, and new materials, further expanding the global influence of "Made in Hong Kong".

Connecting to Global Markets for Expanding Business Success

We regularly organise exchanges on new productive forces and future technologies, bringing together consulates, chambers of commerce, and industry leaders from Europe, Asia, the Middle East, and beyond to explore opportunities for global expansion. We arranged Mainland delegations, visiting Hangzhou, Inner Mongolia, Shanghai, and more, and participated in events, such as, the World Artificial Intelligence Conference and the DMP Greater Bay Area Industrial Expo, introducing cutting-edge technologies to the Mainland market.

Internationally, HKPC made its debut at the world's largest and most influential technology events, participating as an exhibitor at the GITEX Global in Dubai, UAE, the Hannover Messe in Germany, and the Manufacturing World Nagoya in Japan. We also visited Malaysia, Indonesia, Vietnam, and Thailand, with plans to further expand into the Middle East, Europe, and Southeast Asia, collaborating with enterprises to tap into global markets. Over the past year, we completed more than 100 projects related to global expansion, over half of which involved professional testing, followed by manufacturing, technology development, business expansion, and sustainability initiatives, supporting enterprises in accessing global markets and reinforcing Hong Kong's position as an international platform.

在持續高漲的企業出海浪潮下，生產力局全力支持國家發展戰略和香港特區政府的施政重點，2025年正式成立「The Cradle出海服務中心」，充分發揮香港「一國兩制」及「背靠祖國、聯通世界」的全球市場提升。

出海服務中心將充分利用生產力局在國際標準測試、應用研發、場景落地和智能製造等方面的豐富經驗，發揮香港在知識產權、供應鏈管理、貿易融資及ESG等方面的優勢，協助企業在智能製造、綠色轉型及數字化方面升級，為內地及香港科創企業提供「一站式」專業的出海服務。

推廣數碼轉型及網絡安全 構建穩健生態

我們的一站式平台「數碼不求人」為中小企提供逾250項高性價比的雲端及數碼解決方案，助力企業輕鬆轉型，提升競爭力。平台聯繫各大技術夥伴，推出多元產品，滿足市場需求，與企業共創價值。在網絡安全領域，香港網絡安全事故協調中心（HKCERT）與數字政策辦公室及香港警務處合作，舉辦「全城攜手 網安在手」電車宣傳活動及「2024網絡安全宣傳周同樂日」，以創新方式提升市民的網絡安全意識，與各界攜手推動香港成為智慧城市。

結合智慧和綠色生活 持續發展宜居香港

我們深信「綠色科技」和「智慧城市」理念能夠推動智慧城市的建設，令社區發展邁向可持續的模式，減少碳排放，協助香港達致「碳中和」。透過資源循環技術研究中心等新設施，我們為業界提供創新綠色解決方案，與企業共同實現可持續發展目標，建設更宜居香港。生產力局旗下先進能源及智慧交通中心（APAS）經過差不多兩年的悉心籌備，其中包括高清地圖採集、人工智能算法開發、模擬測試、現場調試及最重要的安全測試的技術研究，已獲批車輛行駛許可證，開展「5G 自動駕駛於住宅園區的服務試點項目」，探索智能交通應用，提升居民生活質素。我們亦舉辦《ESG一站通 年度中期聚匯》，為企業提供環境、社會及管治（ESG）的專業指導，促進綠色轉型。

Amid the surging wave of enterprise global expansion, HKPC wholeheartedly supports the country's development strategies and policy priorities of the HKSAR Government. In 2025, we officially established "The Cradle-Go Global Service Centre", fully leveraging Hong Kong's "One Country, Two Systems" framework and its unique position as a global connector "backed by the motherland, connected to the world" to enhance access to international markets.

The Cradle will fully leverage HKPC's extensive experience in international standard testing, applied R&D, scenario implementation, and smart manufacturing, while capitalising on Hong Kong's strengths in intellectual property, supply chain management, trade financing, and ESG. This will support enterprises in upgrading their capabilities in smart manufacturing, green transformation, and digitalisation, providing a "one-stop" professional global expansion service for Mainland and Hong Kong's R&D enterprises.

Promoting Digital Transformation and Cyber Security to Build a Robust Ecosystem

HKPC's one-stop platform, "Digital DIY", offers SMEs over 250 cost-effective cloud and digital solutions, enabling seamless transformation and enhanced competitiveness. The platform connects major technology partners to deliver diverse products that meet market demands, co-creating value with enterprises. In cyber security, the Hong Kong Computer Emergency Response Team Coordination Centre (HKCERT), in collaboration with the Digital Policy Office and Hong Kong Police Force, organised the "Citywide Cybersecurity: Stay Safe Online" tram campaign and the "Cybersecurity Awareness Week Fun Day 2024." These initiatives creatively raise public cyber security awareness, working with stakeholders to advance Hong Kong's development as a smart city.

Integrating Smart and Green Living for a Sustainable, Liveable Hong Kong

HKPC firmly believes that the concepts of "green technology" and "smart cities" can drive the development of smart cities, fostering sustainable community growth, reducing carbon emissions, and supporting Hong Kong's goal of achieving "carbon neutrality". Through new facilities, such as, the Circularity Research Centre, we provide innovative green solutions to industry, collaborating with enterprises to achieve sustainable development goals and build a more vibrant Hong Kong. HKPC's Centre of Advanced Power and Autonomous Systems (APAS) has obtained a vehicle operation permit after nearly two years of meticulous preparation—namely high-definition map collection, AI algorithm development, simulation testing, on-site debugging, and critical safety testing. This has enabled the launch of the "5G-enabled Autonomous People Mover Service in a Residential Park," exploring smart mobility applications to enhance residents' quality of life. Additionally, we hosted the ESG One-Stop Mid-Term Meetup, providing enterprises professional guidance on Environmental, Social, and Governance (ESG) practices to promote green transformation.

發展未來技能 培育創科熱情 壯大人才庫

人才培育是潛力最大的創科投資，成效之大無可估量，更是社會發展的根本。因此，生產力局以「未來技能」為方針，積極配合政府的政策措施，例如優質教育基金和創新科技署的「新質生產力人才培訓計劃」，在年內舉辦多場大型的活動和博覽，務求吸引創科人才到港、留港。生產力學院亦舉辦逾1,000個以先進科技為主題的課程，與業界共同壯大創科人才庫。此外，生產力局的冬夏季「InnoTalent Programme」共收到2,336個申請，反映年輕一代對創科的熱情，雀屏中選的實習生來自世界頂尖學府，他們匯集於生產力局，體驗創科及新型工業化的前沿發展。

賦能中小企轉型 構建創科新生態

作為香港中小企業升級轉型的重要推動者，生產力局透過創新服務與戰略佈局，全方位支持企業把握發展機遇。我們不僅是10項政府資助計劃的執行機構，更以數碼化優化服務體驗 - 推出「資助易BIZ Expands Easy」及「資助通BEE ePass」簡化申請流程，並憑藉卓越服務榮獲2024年GovMedia「Hong Kong Process Optimisation of the Year」獎項。

在知識產權領域，生產力局於2024年12月獲選為香港首家世界知識產權組織「技術與創新支持中心」（HKTISC）籌建機構，預計2025年底建成後將提供專利檢索、諮詢及人才培育服務，推動香港成為區域知識產權貿易樞紐，強化「香港製造」的品牌價值與創新成果保護。

Developing FutureSkills, Fostering Innovation Passion, and Strengthening the Talent Pool

Talent cultivation is the most promising investment in innovation and technology, with immeasurable impact and more importantly, a cornerstone of societal progress. Guided by the "FutureSkills" strategy, HKPC actively aligns with government policies, including the Quality Education Fund and the Innovation and Technology Commission's "New Productive Forces Talent Training Programme". During the year, we organised numerous large-scale events and expos to attract and retain innovation and technology talents in Hong Kong. The HKPC Academy delivered over 1,000 courses focused on advanced technologies, collaborating with industry to bolster the innovation and technology talent pool. Additionally, HKPC's winter and summer "InnoTalent Programme" received 2,336 applications, reflecting the younger generation's enthusiasm toward innovation and technology. Selected interns, hailing from world-class institutions, converged at HKPC to experience cutting-edge developments in innovation and new industrialisation.

Empowering SME Transformation and Building an Innovation and Technology Ecosystem

As a key driver of SME upgrading and transformation in Hong Kong, HKPC supports enterprises in seizing development opportunities through innovative services and strategic initiatives. Beyond serving as the implementing agent for 10 government funding schemes, we enhance service experiences through digitalisation—launching "BIZ Expands Easy" and "BEE ePass" to streamline application processes. These efforts earned HKPC the 2024 GovMedia "Hong Kong Process Optimisation of the Year" award in recognition of our outstanding service.

In the field of intellectual property, HKPC was selected as Hong Kong's first preparatory institution for the World Intellectual Property Organisation's "Technology and Innovation Support Centre" (HKTISC) in December 2024. Expected to be established by the end of 2025, the Centre will provide patent search, consultation, and talent development services, promoting Hong Kong as a regional intellectual property trading hub and strengthening the brand value and protection of innovation outcomes for "Made In Hong Kong".

透過「中小企資援組」的免費一對一諮詢，企業可高效配對政府資助資源，重點涵蓋新型工業化、出海服務等轉型需求。為提升人才競爭力，我們推出逾20個免費「Lunch & Learn」線上課程等，以本地化案例和粵語教學降低學習門檻。此外，我們更深入大灣區舉辦交流活動，促進區域創科協作，助力企業拓展發展空間。

攜手並進 共同開創新篇章

展望未來，我們將加速新興產業的突破性發展，進而引領「香港製造」新型工業化浪潮，為經濟增長注入強勁動力，並積極培養具全球視野的創科先鋒，以此為行業可持續進步奠定堅實的基礎。我們將致力於構建創新的出海服務生態系統，從而賦能企業搶佔國際市場先機，同時深化與香港、內地及全球科研機構的策略合作，藉此鞏固技術領先優勢。

此外，我們將普及人工智能與前沿科技的深度融合，進而重塑產業效率與未來潛力，並且全力推動智慧城市願景，透過開拓綠色、智能生活環境，提升市民生活質素。生產力局將全力支持中小企，推動香港成為全球創科領航者，同時構建智能、互聯產業與供應鏈生態，攜手共同開創新篇章。

總裁
畢堅文, MH

Through the "SME ReachOut" programme's free one-on-one consultations, enterprises can efficiently match with government funding resources, focusing on transformation needs, such as the new industrialisation as well as global expansion services. To enhance talent competitiveness, we launched over 20 free "Lunch & Learn" online courses, using localised case studies and Cantonese as medium of instruction to lower learning barriers. Additionally, we deepened our engagement in the Greater Bay Area by hosting exchange activities to foster regional innovation and technology collaboration, supporting enterprises in expanding their development opportunities.

Advancing Together to Forge a New Chapter

Looking ahead, HKPC will accelerate breakthroughs in emerging industries, leading the wave of new industrialisation for "Made In Hong Kong" and injecting robust momentum into economic growth. We will actively nurture innovation and technology pioneers with a global perspective, laying a solid foundation for sustainable industry progress. HKPC is committed to building an innovative ecosystem for global expansion services, empowering enterprises to seize international market opportunities, while deepening strategic collaborations with research institutions in Hong Kong, the Mainland, and globally to reinforce our technological leadership.

Furthermore, we will promote the deep integration of artificial intelligence and cutting-edge technologies to reshape industrial efficiency and unlock future potential. We will wholeheartedly advance the smart city vision, enhancing residents' quality of life through the development of green and intelligent living environments. HKPC will fully support SMEs, driving Hong Kong to become a global innovation and technology leader, and at the same time building smart, interconnected industries and supply chain ecosystems, collaborating to build a new chapter.

Mohamed D. BUTT, MH
Executive Director

企業管治 Corporate Governance

企業管治

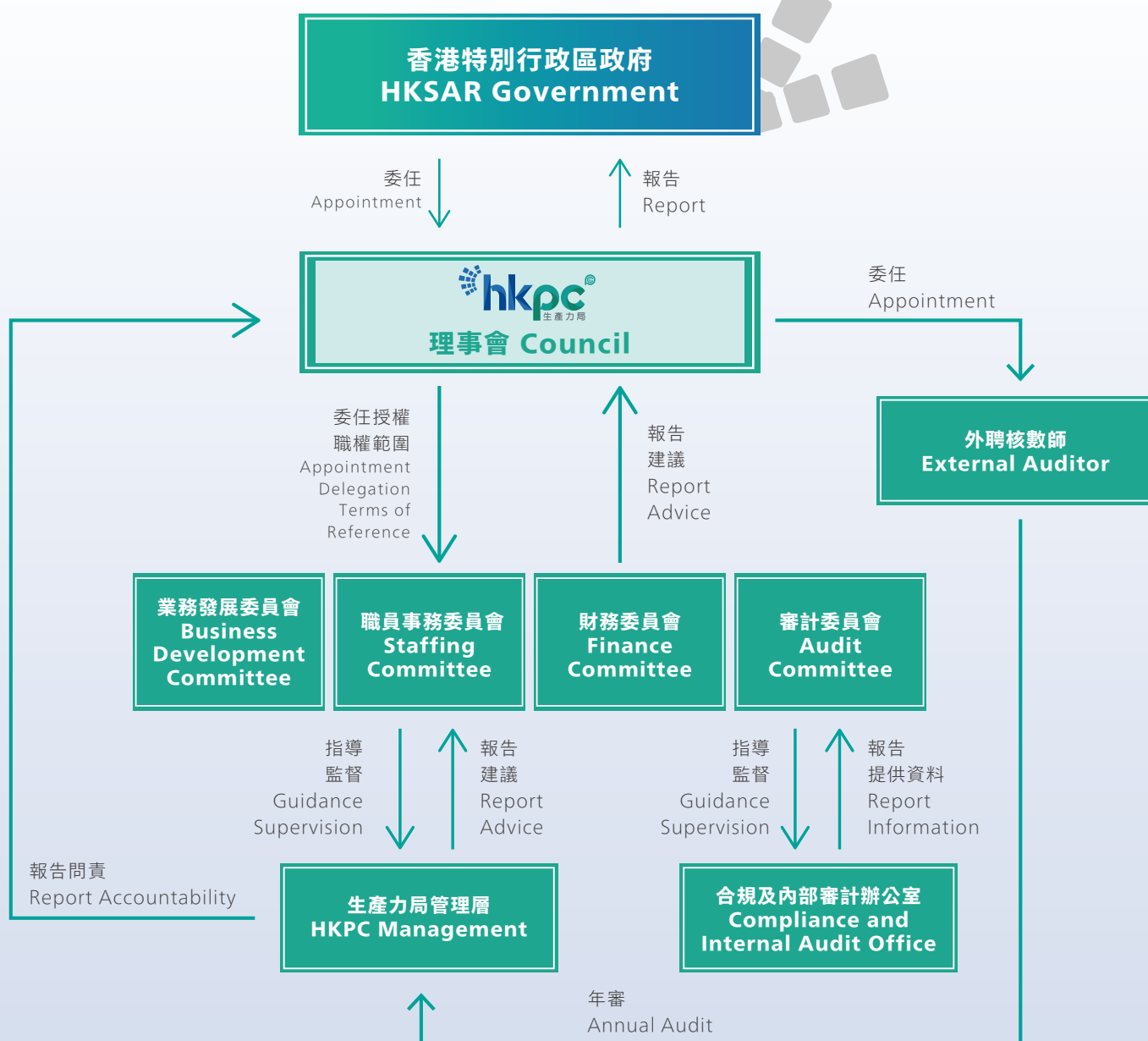
生產力局是受《香港生產力促進局條例》（香港法律第1116章）管轄的法定組織。生產力局致力維持良好企業管治，以履行公眾使命，滿足社會期望。本局極為重視問責、透明度、公平及道德操守，以此作為企業管治架構的基石。

Corporate Governance

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56頁。

理事會每年審批生產力局的三年預測、詳盡的年度計劃及預算及三年策略計劃。

理事會成員對財務報告的責任

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

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

理事會委員會

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

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

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 56.

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

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，遵從相關法規，以及生產力局反貪系統的有效性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。

主席

于健安, BBS, JP

委員會成員

陳允誠
徐晉暉, JP
林世豪
劉敏儀
潘志威
李國彬, JP
畢堅文, MH

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.

Chairman

Mr Emil Yu Chen-on, BBS, JP

Members

Mr Bryant Chan Wan-sing
Mr Marvin Hsu Tsun-fai, JP
Mr Anthony Lam Sai-ho
Ms Vivien Lau Man-yee
Mr Bernard Poon Che-wai
Mr Ivan Lee Kwok-bun, JP
Mr Mohamed D. Butt, MH

截至2025年3月31日

As at 31 March 2025

財務委員會

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

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

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

主席

徐晉暉, JP

委員會成員

陳允誠
潘志威
楊燕芝, JP
張麗, JP
梁永勝, JP
黃文忠
畢堅文, MH

截至2025年3月31日

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, 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
Mr Bernard Poon Che-wai
Ms Jennifer Yeung Yin-chi, JP
Ms Zhang Li, JP
Mr Adolph Leung Wing-sing, JP
Mr Indiana Wong Man-chung
Mr Mohamed D. Butt, MH

As at 31 March 2025

職員事務委員會

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

職員事務委員會由一位理事會成員擔任主席，現時共有八位成員。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
程岸麗
高鼎國
譚金蓮, MH
唐智強, GBS, JP
何錦標, JP
黃文忠
畢堅文, MH

Staffing Committee

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

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

Chairman

Ms Vivien Lau Man-yee

Members

Mr Brian Cheng Ho-wai
Ms Lily Ching Ngon-lai
Mr Geoffrey Edward Kao
Ms Jenny Tam Kam-lin, MH
Mr Donald Tong Chi-keung, GBS, JP
Mr Raymond Ho Kam-biu, JP
Mr Indiana Wong Man-chung
Mr Mohamed D. Butt, MH

截至2025年3月31日

As at 31 March 2025

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，現時共有八位成員。在本年度內，委員會召開了三次會議。

主席

陳允誠

委員會成員

歐國威
陳一枬
賈佳亞
林世豪
李國安
于健安, BBS, JP
黃文忠
畢堅文, MH

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 eight members. It met three times during the year in review.

Chairman

Mr Bryant Chan Wan-sing

Members

Prof Samuel Au Kwok-wai
Prof Viveca Chan E-nam
Prof Jia Jiaya
Mr Anthony Lam Sai-ho
Prof Matthew Lee Kwok-on
Mr Emil Yu Chen-on, BBS, JP
Mr Indiana Wong Man-chung
Mr Mohamed D. Butt, MH

截至2025年3月31日

As at 31 March 2025

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

理事會委任畢馬威會計師事務所為外聘核數師，為本局財務報告進行審計。

外聘核數師在審查財務報表與財務報表編製相關的內部控制方面起著重要作用。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，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。

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 KPMG as the external auditor, to conduct an audit of its financial statements.

The external audit plays an important role in reviewing the financial statements with consideration of internal control relevant to the preparation of the financial statements 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.

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.

內部監控

為確保內部監控制度持之有效，生產力局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，均須呈交立法會。為提高透明度，生產力局最高兩級行政人員的總薪酬，詳列於獨立核數師報告及財務報告的第47頁第20點。

各理事會及委員會成員的出席紀錄詳列於第56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，在履行職務時保障持份者的利益。

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（例如其他人士向理事會成員提供利益、款待及可預見的利益衝突情況等），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。

Internal Control

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

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

Transparency

In accordance with the requirements of the HKPC Ordinance, HKPC's Annual Report, with the financial statements and the auditor's report, is tabled at the Legislative Council each year. To enhance transparency, the total 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 47 of the full audited financial statements.

The attendance of Members in Council and Committees is enlisted in detail on page 56.

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 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 for Members to adhere to in the discharge of their duties to protect the interest of stakeholders.

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 by other parties, conflict of interest foreseen, etc. Specifically, the Code of Conduct covers six major categories: Prevention of Bribery, Acceptance of Advantages, Managing Conflict of Interest, Misconduct in Public Office, Confidentiality of Information, and Reporting Suspected Irregularities and Criminal Offences.

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

生產力局於2024年再次獲得ISO-45001認證，同時榮獲第23屆香港職業安全健康獎的傑出安全表現大獎，以表彰生產力局在安全管理方面的卓越表現。同時，生產力局繼續制定並實施最新的安全措施，以適應運營中的最新發展和外部環境因素，旨在為所有員工提供一個更舒適和安全的環境。

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，生產力局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獲香港及國際認可，取得英國特許公認會計師公會「專業培訓認可僱主」認證，同時取得澳洲會計師公會認證為「認可僱主合作夥伴」及香港會計師公會認證為「認可僱主」，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。

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

In February 2024, HKPC was awarded the ISO 45001 certification once again. Furthermore, HKPC received the Bronze Award from the 23rd Hong Kong OSH Award, recognising our efforts in safety management. At the same time, HKPC continued to formulate and implement safety measures to adapt to the latest developments in operations and external environmental factors, aiming to provide a more comfortable and safer environment for all our colleagues.

Talent Development and Care for Employees

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

HKPC offers a wide range of training programmes, as well as professional development opportunities for employees of different disciplines. For example, HKPC offers 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 qualifications to become professional engineers. HKPC’s professional training ability is recognised locally and internationally. It has received Hong Kong and international accreditations for talent development which are the “Approved Employer Accreditation” – Professional Development” from the United Kingdom’s Association of Chartered Certified Accountants, the “Recognised Employer Partner” accreditation from CPA Australia, and “Authorised Employers” from Hong Kong Institute of Certified Public Accountants. These accreditations clearly prove that HKPC’s internal training and talent development programmes are of international standard.

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」，為本港的科研行業注入新動力。

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。生產力局舉辦了一系列以體驗式學習為本的培訓及團隊建立活動，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。

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 R&D after graduation. These programmes not only provide hands-on experience and learning opportunities for students to equip themselves for their career path, they also groom the new generation of "InnoTalent" and infuse to Hong Kong's innovation and technology industry with new vitality.

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

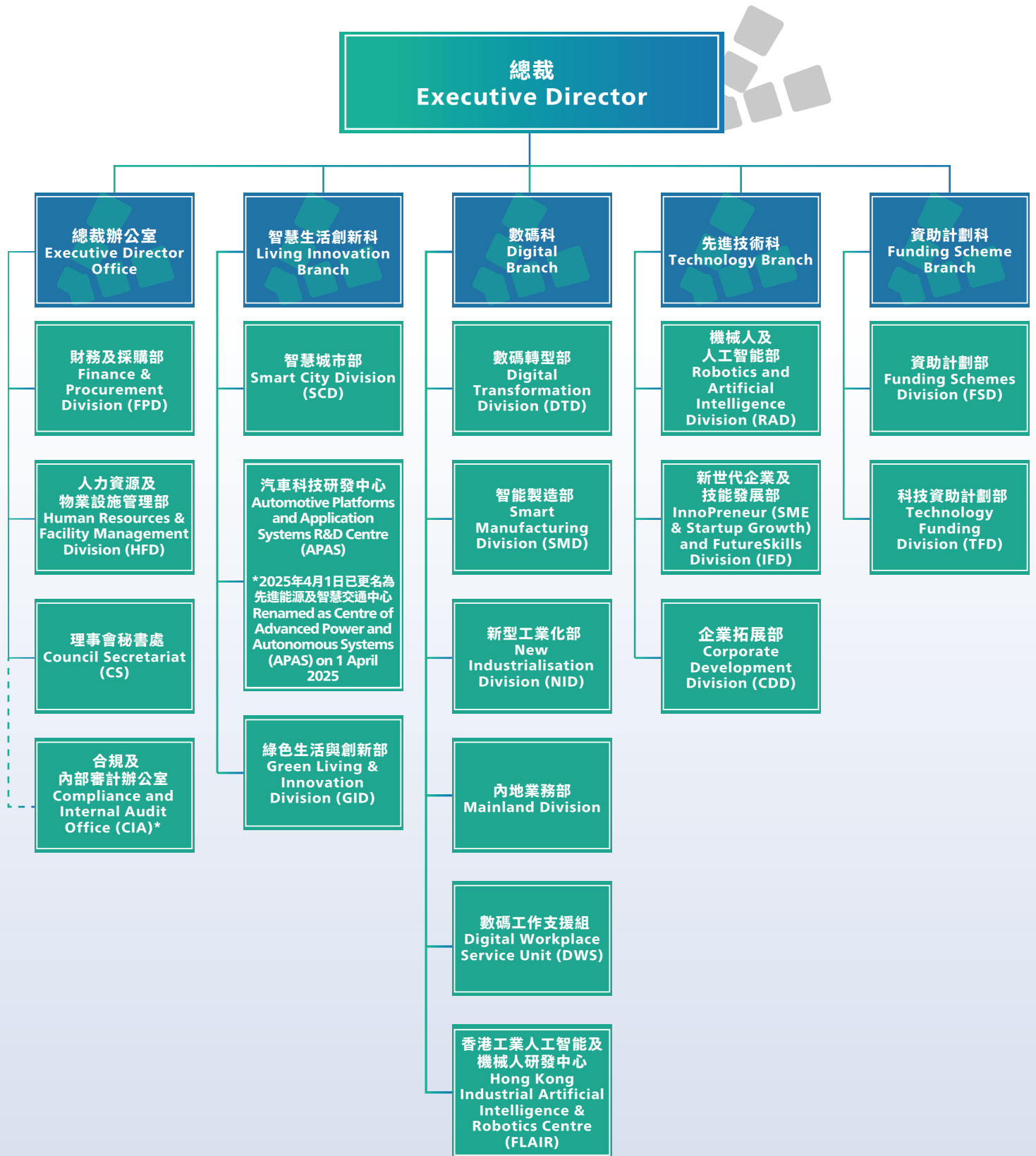
HKPC vows to enhance internal communications, encouraging sharing and collaboration among employees. Town Hall meetings were organised to share with all staff the corporate strategic business direction and policy updates. Roundtables were organised between Executive Director and employees at different 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

| 4/2024 – 3/2025 | | 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 |
|--------------------------------|--|----------------|-------------------|--------------------|-----------------|-----------------|
| 陳祖恒議員 | Hon Sunny Tan | 3/3 | | | | |
| 于健安先生, BBS, JP | Mr Emil Yu Chen-on, BBS, JP | 3/3 | | 3/3 | | 3/3 |
| 歐國威教授 (由1/1/2025) | Prof Samuel Au Kwok-wai (from 1/1/2025) | 0/1 | | 1/1 | | |
| 陳一枏教授 | Prof Viveca Chan E-nam | 3/3 | | 3/3 | | |
| 陳允誠先生 | Mr Bryant Chan Wan-sing | 3/3 | | 3/3 | 3/3 | 1/1 |
| 陳婉珊女士, MH, JP (至31/12/2024) | Ms Clara Chan Yuen-shan, MH, JP (till 31/12/2024) | 2/2 | | 2/2 | | |
| 鄭浩維先生 | Mr Brian Cheng Ho-wai | 3/3 | 3/3 | | | |
| 程岸麗女士 | Ms Lily Ching Ngon-lai | 3/3 | 2/3 | | | |
| 徐晉暉先生, JP | Mr Marvin Hsu Tsun-fai, JP | 3/3 | | | 3/3 | 3/3 |
| 賈佳亞教授 (由1/1/2025) | Prof Jia Jiaya (from 1/1/2025) | 1/1 | | 1/1 | | |
| 高鼎國先生 | Mr Geoffrey Edward Kao | 3/3 | 3/3 | | | |
| 林世豪先生 | Mr Anthony Lam Sai-ho | 3/3 | | 3/3 | | 3/3 |
| 劉敏儀女士 | Ms Vivien Lau Man-yee | 3/3 | 3/3 | | | 3/3 |
| 李國安教授 | Prof Matthew Lee Kwok-on | 3/3 | | 3/3 | | |
| 潘志威先生 | Mr Bernard Poon Che-wai | 3/3 | | | 3/3 | 3/3 |
| 譚金蓮女士, MH | Ms Jenny Tam Kam-lin, MH | 2/3 | 3/3 | | | |
| 譚穎思女士 (至31/12/2024) | Ms Frankie Tam Wing-see (till 31/12/2024) | 1/2 | | | | 0/2 |
| 唐智強先生, GBS, JP | Mr Donald Tong Chi-keung, GBS, JP | 2/3 | 3/3 | | | |
| 楊燕芝女士, JP | Ms Jennifer Yeung Yin-chi, JP | 3/3 | | | 3/3 | |
| 張麗女士, JP | Ms Zhang Li, JP | 2/3 | | | 3/3 | |
| 創新科技及工業局常任秘書長或其候補委員 | Permanent Secretary for Innovation, Technology and Industry or his/her alternative members | 3/3 | | | | |
| 創新科技署署長或其候補委員 | Commissioner for Innovation and Technology or his/her alternative members | 3/3 | 3/3 | 3/3 | 3/3 | 3/3 |
| 工業貿易署署長或其候補委員 | Director-General of Trade and Industry or his/her alternative members | 3/3 | | | | |
| 政府經濟顧問或其候補委員 | Government Economist or his/her alternative members | 3/3 | | | 3/3 | |
| 勞工處副處長或其候補委員 | Deputy Commissioner for Labour or his/her alternative members | 3/3 | 3/3 | | | |
| 香港生產力促進局總裁 | Executive Director of HKPC | | 3/3 | 3/3 | 3/3 | 3/3 |

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

組織架構
Organisation Structure



Footnotes:
截至2025年3月31日
As at 31 March 2025

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

管理層 Senior Management

畢堅文先生，MH 總裁

畢堅文先生於2017年12月起出任生產力局總裁，領導生產力局推動新型工業化及培育新質生產力。在他的領導下，生產力局提供先進科技支援，管理政府資助計劃，並提供未來技能培訓，協助中小企及各行業升級轉型，推動香港發展成為國際創新科技中心。

在加入香港生產力促進局之前，畢先生曾於多間跨國企業擔任高級領導崗位。他在通用電氣（GE）任職逾20年，期間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，專責制定策略和拓展業務，並負責管理多個與區內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GE安防亞太區總裁兼首席執行官。

憑藉超過30年的行政領袖經驗，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。他亦擁有卓越管理技巧及推動團隊不斷優化服務及創新能力。在領導香港生產力促進局期間，他致力推動科技創新，尤其在製造科技領域方面，協助中小企升級轉型。他亦以支援企業將科研成果轉化落地及壯大本地創科人才庫為使命。

畢先生現任香港電子科技商會榮譽主席，並擔任團結香港基金、香港中小型企業總商會及大灣區低空經濟聯盟的顧問。此外，他亦是香港貿易發展局創新科技諮詢委員會及香港海運港口發展局港口發展委員會的成員。他同時擔任香港高等教育科技學院的校董會成員，以及香港樹仁大學新聞與傳播學系的學術顧問委員會成員。

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。他亦持有由凱洛格管理學院與香港科技大學聯合頒授的行政人員工商管理碩士（EMBA）學位。

Mr Mohamed D. Butt, MH Executive Director

Mr Mohamed Butt has served as the Executive Director of HKPC since December 2017, leading efforts to promote new industrialisation and cultivate new productive forces. Under his leadership, HKPC provides advanced technology support, manages Government funding schemes and delivers FutureSkills training to drive Hong Kong's transformation into an international innovation and technology hub.

Before joining HKPC, Mr Butt held senior leadership roles in a number of multinational corporations. He had served General Electric (GE) for over two decades, during which time he held a range of senior management positions, including President and CEO of GE's transportation business in the Asia Pacific region. In that capacity, he was responsible for providing strategic leadership to drive business expansion and leading major transformational projects in collaboration with private and public sectors across the region. Before that, he was President and CEO of GE Lighting Asia and GE Security Asia respectively.

With more than 30 years of executive leadership experience, Mr Butt is deeply knowledgeable in infrastructure, manufacturing and consumer market development, backed by a profound strategic mindset and rich business insights. He also possesses excellent management skills and the ability to drive sustained service excellence and innovation in teams. In leading HKPC, he is dedicated to promoting technological innovation, particularly in the area of manufacturing technology, for SMEs to upgrade and transform. He is also keen to drive the realisation of R&D outcomes and enrich the local talent pool in innovation and technology.

Mr Butt is Honorary Chairman of the Hong Kong Electronics & Technologies Association. He is advisor to Our Hong Kong Foundation, The Hong Kong General Chamber of Small and Medium Business and the Greater Bay Area Low-Altitude Economy Alliance. In addition, he sits on the Innovation and Technology Advisory Committee of the Hong Kong Trade Development Council, and the Port Development Committee of the Hong Kong Maritime and Port Development Board. He is also a member of the Board of Governors of the Technological and Higher Education Institute of Hong Kong and the Academic Advisory Board of the Department of Journalism and Communication of the Hong Kong Shue Yan University.

Mr Butt graduated from Winona State University, Minnesota, US, with a Bachelor of Science degree in Business Administration. He also possessed an Executive Master of Business Administration degree issued jointly by the Kellogg School of Management and The Hong Kong University of Science and Technology.

張梓昌博士 首席技術總監

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範疇，涵蓋廣泛，包括：機械人及人工智能、未來人才技能培訓，中小企及初創企業支援服務，以及企業市務。他亦領導落實生產力局的技術發展路線圖，統籌局內於微電子、生命健康科技、機械人及人工智能、智能製造和新能源等領域上發展應用技術。

張博士分別是低碳綠色科研基金評審委員會、大學教育資助委員會研究生課程2025-28規劃小組及教育局推廣職業專才教育及資歷架構督導委員會的成員、創新及科技基金下設的「產學研1+計劃」同行評審專家委員會成員。

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

張博士在加入生產力局前居於澳洲，並在澳洲科學與工業研究組織（CSIRO）擔任高級研究職位。他畢業於澳洲蒙納殊大學，獲工程學學士一級榮譽學位和理學學士學位，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、內地業務和新興產業的發展，是工業4.0 (i4.0) 及智能科技的應用技術專家。黎先生熟悉數碼市場及新興產業趨勢，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發展新質生產力。

在黎先生的帶領下，生產力局於2020年與德國亞琛工業大學在香港創新平台InnoHK下成立「香港工業人工智能與機械人研發中心」（FLAIR）。黎先生也帶領團隊開發新興應用技術以及推動相關產業發展，例如生命健康、人工智能、機械人、無人機應用等領域。生產力局在2025年被香港特區政府「低空經濟工作組」委任為「監管沙盒」項目的技術合作夥伴，推動低空經濟發展。

黎先生加入生產力局前，任職跨國企業通用電氣（GE）超過20年，於大中華區、美國、日本、新加坡、泰國、澳洲、瑞士、奧地利等領導不同業務部門，涵蓋交通運輸、礦用設備、工程塑料、電力、再生能源、航空、金融、醫療設備等領域。

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。

Dr Lawrence Cheung Chi-chong Chief Technology 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 Robotics and Artificial Intelligence, FutureSkills training, SME and Startup support, as well as Corporate Development. He leads the development and implementation of the Technology Game Plan for HKPC in the areas of microelectronics, life and health, robotics and artificial intelligence, smart manufacturing and new energy.

He is respectively a Member of Assessment Committee of Green Tech Fund 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, a Member of the Sub-group on Research Postgraduate Programmes for the Planning Exercise for the 2025-28 Triennium under the University Grants Committee, and, a Member of the Peer Review Expert Panel for Research, Academic and Industry Sectors One-plus (RAISE+) Scheme.

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

Prior to joining HKPC, Dr Cheung was living in Australia holding a senior research position in Commonwealth Scientific and Industrial Research Organisation (CSIRO) of Australia. He obtained Bachelor of Engineering with first class honours and Bachelor of Science degrees from Monash University in Australia. His doctorate degree in 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 the Hong Kong Productivity Council (HKPC) in 2018 and has been leading the development of digital transformation, smart manufacturing, Mainland business, and emerging industries. He is an expert in the application of Industry 4.0 (i4.0) and smart technologies. Mr Lai is familiar with the trends of digital market and emerging industries, possessing extensive experience in local and overseas business expansion. He is determined to assist companies in developing new productive forces through the services of HKPC.

Under Mr Lai's leadership, HKPC established the "Hong Kong Industrial Artificial Intelligence and Robotics Centre" (FLAIR) under InnoHK Clusters in collaboration with RWTH Aachen University in Germany in 2020. Mr Lai also leads the team to develop new applications from emerging technologies and promote the development of related industries, such as life and health, artificial intelligence, robotics, drone applications, and more. In 2025, HKPC was appointed by the Hong Kong SAR Government as the technical cooperation partner for the "Regulatory Sandbox" project of the "Low Altitude Economy Working Group" to promote the development of the low altitude economy.

Prior to joining HKPC, Mr Lai worked for multinational corporation General Electric (GE) for over 20 years, leading various business units in the Greater China region, the United States, Japan, Singapore, Thailand, Australia, Switzerland, Austria, covering transportation, mining equipment, engineering plastics, power, renewable energy, aviation, finance, medical equipment, and other fields.

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

管理層 Senior Management

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30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。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。此外，在林女士的領導下，生產力局成功獲得國家知識產權局及世界知識產權組織共同確定為技術與創新支持中心籌建機構，為科研人員和創新者提供協助和服務，進一步支持香港發展成為區域知識產權貿易中心。

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。

都永海先生 首席創新總監

都永海先生於2021年加入生產力局，管理多個領域的科技研發及顧問服務，包括智慧生活、汽車科技、綠色科技、可持續發展及相應的專業測試。他在技術研發、業務增長和企業運營方面擁有全球視野和卓越表現，涵蓋能源轉型、循環經濟、食品科技、智慧網聯汽車等諸多行業。

都先生致力於推動創新科技的綠色化、數字化和落地應用以實現研發成果轉化與可持續發展。在他的領導下，業內首創的「廚餘再生俠®」系統得到廣泛應用和好評。他注重「官產學研用」的務實合作，持續加強香港與內地及海外的夥伴關係，並促成了生產力局與北京市科委、中關村管委會於2025年達成合作備忘錄，共建「京港研發加速中心」，強化京港合作。

都先生曾在多個跨國公司擔任領導崗位，包括阿爾斯通（Alstom）和通用電氣（GE）。加入生產力局前，他作為通用電氣環保控制系統亞太區總經理，負責管理亞太區分支機構，運營全球工程項目和技術諮詢業務。

都先生持有天津大學環境工程學士學位和碩士學位。

Ms Vivian Lin Chief Operating Officer

Ms Vivian Lin joined HKPC in 2013 and has over 30 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. Furthermore, under her leadership, HKPC has been designated jointly by the China National Intellectual Property Administration (CNIPA) and the World Intellectual Property Organisation (WIPO) for establishing the Hong Kong Technology and Innovation Support Centre, which will provide assistance and services to researchers and innovators, with a view to further promoting Hong Kong's development as a regional intellectual property (IP) trading centre.

Before her present position, Ms Lin has been leading the finance and procurement arm of HKPC to provide effective services and solutions to business divisions and subsidiaries to the Council, achieving operation excellence in finance and procurement through process simplification and digitalisation. She is also experienced in liaising and collaboration with HKSAR 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).

Mr Yonghai Du Chief Innovation Officer

Mr Yonghai Du joined HKPC in 2021, overseeing research and development, and consultancy services across multiple technology domains, including smart living, automotive technology, green tech, sustainable development, and professional testing. With a global perspective and a distinguished track record, he excels in technology innovation, business growth, corporate operations and project management—spanning energy transition, circular economy, food tech, and smart mobility.

Mr Du is dedicated to greening, digitising, and implementing innovative technologies to achieve the dual goals of technology commercialisation and sustainable development. Under his leadership, the industry-first "Food TranSmarter®" system gained widespread adoption and acclaim in Hong Kong. He emphasises fostering cross-sector collaboration (Government-industry-academia-research-application) to strengthen partnerships between Hong Kong, Mainland, and overseas counterparts. Spearheading these efforts, he led HKPC's landmark agreement with the Beijing Municipal Science and Technology Commission and the Administration Committee of Zhongguancun Science Park in 2025 to jointly establish the Beijing-Hong Kong R&D Acceleration Centre.

Prior to joining HKPC, he served at various multinational corporations, including Alstom and General Electric (GE). As Managing Director of GE Asia Pacific for Environmental Control Solutions, he was responsible for managing regional footprints and operating global engineering projects and technical consultancy services.

Mr Du holds Bachelor's and Master's degrees in environmental engineering from Tianjin University.

附屬公司 Subsidiaries

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）諮詢有限公司等兩家獨資企業。

生產力（控股）有限公司

董事局

陳祖恒（董事局主席）、畢堅文、陳允誠、劉敏儀、李國彬、于健安

生產力（東莞）諮詢有限公司

黎少斌（執行董事）
鄺嘉良（監事）

生產力（深圳）諮詢有限公司

黎少斌（執行董事）
鄺嘉良（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。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。

年內，香港生產力促進局繼續舉辦推廣活動，推動透過生產力科技（控股）有限公司，將生產力局的專利及技術授權及商品化，讓業界受惠於生產力局的發展工作。

董事局

陳祖恒（董事局主席）、畢堅文、陳允誠、李國彬、于健安

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 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

Hon Sunny Tan (Chairman of the Board), Mr Mohamed D. Butt, Mr Bryant Chan, Ms Vivien Lau, Mr Ivan Lee and Mr Emil Yu

Productivity (Dongguan) Consulting Co. Ltd.

Mr Edmond Lai (Executive Director)
Mr Keith Kwong (Supervisor)

Productivity (Shenzhen) Consulting Co. Ltd.

Mr Edmond Lai (Executive Director)
Mr Keith Kwong (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. 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, promotion activities continued to be held to generate opportunities to license HKPC patents and technologies via HKPCT for the industry to benefit from HKPC's development efforts.

Board of Directors

Hon Sunny Tan (Chairman of the Board), Mr Mohamed D. Butt, Mr Bryant Chan, Mr Ivan Lee and Mr Emil Yu

截至2025年3月31日

As at 31 March 2025

財務報告

Financial Review

香港生產力促進局及其附屬公司截至2025年3月31日止的全年綜合賬目由外聘核數師「畢馬威會計師事務所」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 2025 of Hong Kong Productivity Council and its subsidiaries have been audited by KPMG, which has 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

於2025年3月31日

AS AT 31 MARCH 2025

| | | 2025 港幣千元 HK\$'000 | 2024 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 | 221,783 | 207,313 |
| 無形資產 | Intangible assets | 26,153 | 18,892 |
| 使用權資產 | Right-of-use assets | 1,850 | 76 |
| | | 249,786 | 226,281 |
| 流動資產 | Current assets | | |
| 應收賬款及其他流動資產 | Accounts receivable and other current assets | 408,755 | 326,718 |
| 現金、銀行餘額和定期存款 | Cash, bank balances and fixed deposits | 3,669,558 | 1,860,964 |
| | | 4,078,313 | 2,187,682 |
| 流動負債 | Current liabilities | | |
| 應付賬款及其他流動負債 | Accounts payable and other current liabilities | 3,568,349 | 1,713,799 |
| 租賃負債 | Lease liabilities | 452 | 77 |
| 應付稅項 | Tax payable | 25 | 35 |
| | | 3,568,826 | 1,713,911 |
| 流動資產淨值 | Net current assets | 509,487 | 473,771 |
| 總資產減去流動負債 | Total assets less current liabilities | 759,273 | 700,052 |
| 非流動負債 | Non-current liabilities | | |
| 租賃負債 | Lease liabilities | 1,453 | 20 |
| 淨資產 | Net assets | 757,820 | 700,032 |
| 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 | 755,451 | 697,910 |
| 非控股權益 | Non-controlling interests | 2,369 | 2,122 |
| | | 757,820 | 700,032 |

綜合收支賬目

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

截至2025年3月31日止年度

FOR THE YEAR ENDED 31 MARCH 2025

| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
|--------------|--|--------------------------|--------------------------|
| 收入 | Income | | |
| 經常性活動的政府資助 | Government subvention for recurrent activities | 256,647 | 244,373 |
| 服務收入 | Service income | 984,635 | 847,842 |
| 其他收入 | Other income | 28,989 | 45,311 |
| | | 1,270,271 | 1,137,526 |
| 支出 | Expenditure | | |
| 職員薪俸 | Staff emoluments | (592,181) | (517,123) |
| 其他支出 | Other expenses | (619,923) | (550,838) |
| | | | |
| 除稅前盈餘 | Surplus before tax | 58,167 | 69,565 |
| 所得稅 | Income tax expense | (131) | (115) |
| | | 58,036 | 69,450 |
| 從資本資助金轉入 | Transfer from capital subvention fund | 5,399 | 5,678 |
| | | | |
| 年內盈餘 | Surplus for the year | 63,435 | 75,128 |
| 歸屬於： | Attributable to: | | |
| 生產力局 | The Council | 63,169 | 74,894 |
| 非控股權益 | Non-controlling interests | 266 | 234 |
| | | 63,435 | 75,128 |

綜合全面收益表
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
截至2025年3月31日止年度
FOR THE YEAR ENDED 31 MARCH 2025

| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
|----------------------------|--|--------------------------|--------------------------|
| 年內盈餘 | Surplus for the year | 63,435 | 75,128 |
| 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(「中國」)業務財務報表的匯兌差異 | Exchange differences on translation of financial statements of operations in the People's Republic of China | (248) | (1,470) |
| 年內其他全面收益 (稅後) | Other comprehensive income for the year, net of tax | (248) | (1,470) |
| 年內全面收益額 | Total comprehensive income for the year | 63,187 | 73,658 |
| 歸因於： | Attributable to: | | |
| 生產力局 | The Council | 62,940 | 73,539 |
| 非控股權益 | Non-controlling interests | 247 | 119 |
| | | 63,187 | 73,658 |



創新・綠色・
新質生產力
Innovation・Green・
New Productive Forces

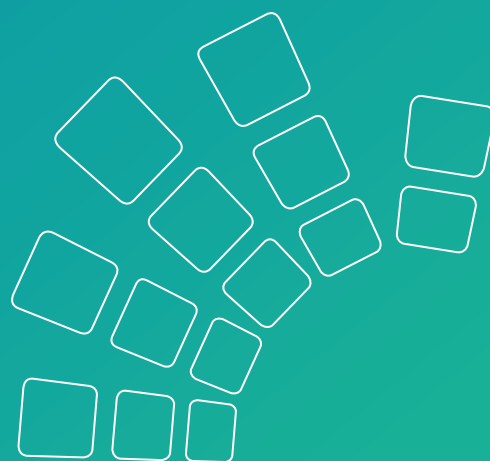


www.hkpc.org



目錄CONTENTS

| | |
|--|----|
| 獨立核數師報告 | 2 |
| Independent Auditor's Report | |
| 綜合財務狀況表 | 5 |
| Consolidated Statement of Financial Position | |
| 財務狀況表 | 6 |
| Statement of Financial Position | |
| 綜合資金變動表 | 7 |
| Consolidated Statement of Changes in Funds | |
| 綜合收支賬目 | 8 |
| Consolidated Income and Expenditure Account | |
| 綜合全面收益表 | 9 |
| Consolidated Statement of Comprehensive Income | |
| 全面收益表 | 10 |
| Statement of Comprehensive Income | |
| 綜合現金流量表 | 11 |
| Consolidated Statement of Cash Flows | |
| 綜合財務報表附註 | 12 |
| Notes to the Consolidated Financial Statements | |



獨立核數師報告 Independent Auditor's Report

致香港生產力促進局成員

(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頁至第56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」）的綜合財務報表，此綜合財務報表包括於2025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收支賬目、綜合及生產力局全面收益表、綜合資金變動表和綜合現金流量表，以及綜合財務報表附註，包括重大會計政策概要。

我們認為，該等綜合財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴集團於2025年3月31日的財務狀況，以及 貴集團截至該日止年度的財務表現及 貴集團的綜合現金流量，並已遵照《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佈的《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「核數師就審計綜合財務報表承擔的責任」部分進一步闡述。根據香港會計師公會發佈的《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。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

綜合財務報表及其核數師報告以外的信息

生產力局須對其他信息負責。其他信息包括刊載於年報內之信息，但不包括綜合財務報表及我們之核數師報告。

我們對綜合財務報表之意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式之鑒證結論。

結合我們對綜合財務報表之審計，我們之責任是閱讀其他信息，在此過程中，考慮其他信息是否與綜合財務報表或我們在審計過程中所瞭解之情況存在重大抵觸或者似乎存在重大錯誤陳述之情況。

TO THE MEMBERS OF HONG KONG PRODUCTIVITY COUNCIL

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

OPINION

We have audited the consolidated financial statements of Hong Kong Productivity Council (the "Council") and its subsidiaries (together the "Group") set out on pages 5 to 56, which comprise the consolidated and the Council's statements of financial position as at 31 March 2025, and the consolidated income and expenditure account, the consolidated and the Council's statements of comprehensive income, the consolidated statement of changes in funds and the consolidated statement of cash flows for the year then ended and notes, comprising material accounting policy information and other explanatory information.

In our opinion, the consolidated financial statements give a true and fair view of the financial positions of the Group as at 31 March 2025, and of the financial performances of the Group and the Group's cash flows for the year then ended in accordance with HKFRS Accounting Standards 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 ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INFORMATION OTHER THAN THE CONSOLIDATED FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Council is responsible for the other information. The other information comprises all the information included in the annual report, other than the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

綜合財務報表及其核數師報告以外的信息（續）

基於我們已執行之工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

生產力局管理層就綜合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佈的《香港財務報告準則》和《香港生產力促進局條例》擬備真實而中肯的綜合財務報表，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。

在擬備綜合財務報表時，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監督 貴集團財務報告過程的職責。

核數師就審計綜合財務報表承擔的責任

我們的目標，是對綜合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。本報告是根據《香港生產力促進局條例》第18條僅向全體成員報告。除此以外，本報告不可用作其他用途。我們不會就本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綜合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：

INFORMATION OTHER THAN THE CONSOLIDATED FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON (Continued)

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT OF THE COUNCIL FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management of the Council are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with HKFRS Accounting Standards 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 discharging their responsibilities for overseeing the Group's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 HKSAs 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 consolidated financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

核數師就審計綜合財務報表承擔的責任（續）

- 識別和評估由於欺詐或錯誤而導致綜合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綜合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。
- 評價綜合財務報表的整體列報方式、結構和內容，包括披露，以及綜合財務報表是否中肯反映相關交易和事項。
- 計劃和執行集團審計，以獲取關於貴集團內實體及業務單位財務信息的充足和適當的審計憑證，作為對貴集團財務報表形成審計意見提供基礎。我們負責指導、監督和覆核為集團審計而執行的審計工作。我們為審計意見承擔全部責任。

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。

我們還向審計委員會提交聲明，說明我們已符合有關獨立性之相關專業道德要求，並與他們溝通有可能合理地被認為會影響我們獨立性之所有關係和其他事項，以及在適用的情況下，就消除對獨立性產生的威脅所採取的行動或適用的防範措施。

出具本獨立核數師報告的審核項目合夥人是林量偉（執業證書編號：P07793）。

畢馬威會計師事務所

執業會計師
中環遮打道十號
太子大廈八樓
香港

2025年7月24日

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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.

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

The engagement partner on the audit resulting in this independent auditor's report is Lam Leong Wai (practising certificate number: P07793).

KPMG
Certified Public Accountants

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

24 July 2025

綜合財務狀況表

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

於2025年3月31日

AS AT 31 MARCH 2025

| | | 附註 Notes | 2025 港幣千元 HK\$'000 | 2024 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 | 221,783 | 207,313 |
| 無形資產 | Intangible assets | 7 | 26,153 | 18,892 |
| 使用權資產 | Right-of-use assets | 13 | 1,850 | 76 |
| | | | 249,786 | 226,281 |
| 流動資產 | Current assets | | | |
| 應收賬款及其他流動資產 | Accounts receivable and other current assets | 9 | 408,755 | 326,718 |
| 現金、銀行餘額和定期存款 | Cash, bank balances and fixed deposits | 10 | 3,669,558 | 1,860,964 |
| | | | 4,078,313 | 2,187,682 |
| 流動負債 | Current liabilities | | | |
| 應付賬款及其他流動負債 | Accounts payable and other current liabilities | 11 | 3,568,349 | 1,713,799 |
| 租賃負債 | Lease liabilities | 14 | 452 | 77 |
| 應付稅項 | Tax payable | 23(c) | 25 | 35 |
| | | | 3,568,826 | 1,713,911 |
| 流動資產淨值 | Net current assets | | 509,487 | 473,771 |
| 總資產減去流動負債 | Total assets less current liabilities | | 759,273 | 700,052 |
| 非流動負債 | Non-current liabilities | | | |
| 租賃負債 | Lease liabilities | 14 | 1,453 | 20 |
| 淨資產 | Net assets | | 757,820 | 700,032 |
| 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 | | 755,451 | 697,910 |
| 非控股權益 | Non-controlling interests | 15(d) | 2,369 | 2,122 |
| | | 15 | 757,820 | 700,032 |

生產力局於2025年7月24日核准並許可發出。

Approved and authorised for issue by the Council on 24 July 2025.

陳祖恒

Sunny Tan

主席

Chairman

于健安

Emil Yu Chen-on

副主席

Deputy Chairman

財務狀況表
STATEMENT OF FINANCIAL POSITION
 於2025年3月31日
 AS AT 31 MARCH 2025

| | | 附註 Notes | 2025 港幣千元 HK\$'000 | 2024 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 | 221,196 | 206,533 |
| 無形資產 | Intangible assets | 7 | 26,094 | 18,879 |
| 使用權資產 | Right-of-use assets | 13 | 1,834 | - |
| 於附屬公司的投資 | Investments in subsidiaries | 8 | 18,722 | 18,722 |
| | | | 267,846 | 244,134 |
| 流動資產 | Current assets | | | |
| 應收賬款及其他流動資產 | Accounts receivable and other current assets | 9 | 401,897 | 318,807 |
| 應收附屬公司款項 | Amounts due from subsidiaries | 12 | 2,124 | 1,761 |
| 現金、銀行餘額和定期存款 | Cash, bank balances and fixed deposits | 10 | 3,634,876 | 1,827,001 |
| | | | 4,038,897 | 2,147,569 |
| 流動負債 | Current liabilities | | | |
| 應付賬款及其他流動負債 | Accounts payable and other current liabilities | 11 | 3,561,071 | 1,703,473 |
| 應付附屬公司款項 | Amounts due to subsidiaries | 12 | 13,058 | 13,193 |
| 租賃負債 | Lease liabilities | 14 | 432 | - |
| | | | 3,574,561 | 1,716,666 |
| 流動資產淨值 | Net current assets | | 464,336 | 430,903 |
| 總資產減去流動負債 | Total assets less current liabilities | | 732,182 | 675,037 |
| 非流動負債 | Non-current liabilities | | | |
| 租賃負債 | Lease liabilities | 14 | 1,453 | - |
| 淨資產 | Net assets | | 730,729 | 675,037 |
| 總資金 | Total funds | 15 | 730,729 | 675,037 |

生產力局於2025年7月24日核准並許可發出。
 Approved and authorised for issue by the Council on 24 July 2025.

陳祖恒
Sunny Tan
 主席
 Chairman

于健安
Emil Yu Chen-on
 副主席
 Deputy Chairman

綜合資金變動表
CONSOLIDATED STATEMENT OF CHANGES IN FUNDS

截至2025年3月31日止年度
FOR THE YEAR ENDED 31 MARCH 2025

| | | 歸屬於生產力局 Attributable to the Council | | | | | |
|----------------------------------|--|--|--|---|---------------------------------|---|--|
| | | 資本 資助金 港幣千元 Capital subvention fund HK\$'000 | 收入 資助儲備 港幣千元 Revenue reserve HK\$'000 | 換算儲備 港幣千元 Exchange reserve HK\$'000 | 總額 港幣千元 Total HK\$'000 | 非控股 權益 港幣千元 Non- controlling interests HK\$'000 | 資金總額 港幣千元 Total funds HK\$'000 |
| 於2023年4月1日的結餘 | At 1 April 2023 | 92,969 | 536,031 | 1,049 | 630,049 | 2,003 | 632,052 |
| 年內盈餘 | Surplus for the year | - | 74,894 | - | 74,894 | 234 | 75,128 |
| 年內其他全面收益： | Other comprehensive income for the year: | | | | | | |
| 換算中華人民共和國 （「中國」） 業務賬目的匯兌差異 | Exchange difference on translation of financial statements of operations in the People's Republic of China ("PRC") | - | - | (1,355) | (1,355) | (115) | (1,470) |
| 年內全面收益總額 | Total comprehensive income for the year | - | 74,894 | (1,355) | 73,539 | 119 | 73,658 |
| 資本資助金變動 （附註15(a)） | Movement in capital subvention fund (note 15(a)) | (5,678) | - | - | (5,678) | - | (5,678) |
| 於2024年3月31日的結餘 | At 31 March 2024 | 87,291 | 610,925 | (306) | 697,910 | 2,122 | 700,032 |
| 於2024年4月1日的結餘 | At 1 April 2024 | 87,291 | 610,925 | (306) | 697,910 | 2,122 | 700,032 |
| 年內盈餘 | Surplus for the year | - | 63,169 | - | 63,169 | 266 | 63,435 |
| 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 | - | - | (229) | (229) | (19) | (248) |
| 年內全面收益總額 | Total comprehensive income for the year | - | 63,169 | (229) | 62,940 | 247 | 63,187 |
| 資本資助金變動 （附註15(a)） | Movement in capital subvention fund (note 15(a)) | (5,399) | - | - | (5,399) | - | (5,399) |
| 於2025年3月31日的結餘 | At 31 March 2025 | 81,892 | 674,094 | (535) | 755,451 | 2,369 | 757,820 |

綜合收支賬目
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
 截至2025年3月31日止年度
 FOR THE YEAR ENDED 31 MARCH 2025

| | | 附註 Notes | 2025 港幣千元 HK\$'000 | 2024 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 | 256,647 | 244,373 |
| 服務收入 | Service income | 17 | 984,635 | 847,842 |
| 其他收入 | Other income | 18 | 28,989 | 45,311 |
| | | | 1,270,271 | 1,137,526 |
| 支出 | Expenditure | | | |
| 職員薪俸 | Staff emoluments | 19 | (592,181) | (517,123) |
| 其他支出 | Other expenses | 22 | (619,923) | (550,838) |
| 除稅前盈餘 | Surplus before tax | | 58,167 | 69,565 |
| 所得稅 | Income tax expense | 23(a) | (131) | (115) |
| | | | 58,036 | 69,450 |
| 從資本資助金轉入 | Transfer from capital subvention fund | 15(a) | 5,399 | 5,678 |
| 年內盈餘 | Surplus for the year | | 63,435 | 75,128 |
| 歸屬於： | Attributable to: | | | |
| 生產力局 | The Council | 15(b) | 63,169 | 74,894 |
| 非控股權益 | Non-controlling interests | 15(d) | 266 | 234 |
| | | | 63,435 | 75,128 |

綜合全面收益表

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

截至2025年3月31日止年度

FOR THE YEAR ENDED 31 MARCH 2025

| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
|----------------------------|--|--------------------------|--------------------------|
| 年內盈餘 | Surplus for the year | 63,435 | 75,128 |
| 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（「中國」）業務財務報表的匯兌差異 | Exchange differences on translation of financial statements of operations in the People's Republic of China | (248) | (1,470) |
| 年內其他全面收益（稅後） | Other comprehensive income for the year, net of tax | (248) | (1,470) |
| 年內全面收益額 | Total comprehensive income for the year | 63,187 | 73,658 |
| 歸因於： | Attributable to: | | |
| 生產力局 | The Council | 62,940 | 73,539 |
| 非控股權益 | Non-controlling interests | 247 | 119 |
| | | 63,187 | 73,658 |

全面收益表
STATEMENT OF COMPREHENSIVE INCOME
截至2025年3月31日止年度
FOR THE YEAR ENDED 31 MARCH 2025

| | | 附註 Notes | 2025 港幣千元 HK\$'000 | 2024 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 | 256,647 | 244,373 |
| 服務收入 | Service income | 17 | 955,450 | 810,144 |
| 其他收入 | Other income | 18 | 28,722 | 44,922 |
| | | | 1,240,819 | 1,099,439 |
| 支出 | Expenditure | | | |
| 職員薪俸 | Staff emoluments | 19 | (579,477) | (507,003) |
| 其他支出 | Other expenses | 22 | (605,650) | (527,907) |
| 除稅前盈餘 | Surplus before tax | | 55,692 | 64,529 |
| 所得稅 | Income tax expense | 23(a) | - | - |
| | | | 55,692 | 64,529 |
| 從資本資助金轉入 | Transfer from capital subvention fund | 15(a) | 5,399 | 5,678 |
| 年內盈餘及全面收益 | Surplus and total comprehensive income for the year | 15(b) | 61,091 | 70,207 |

綜合現金流量表

CONSOLIDATED STATEMENT OF CASH FLOWS

截至2025年3月31日止年度

FOR THE YEAR ENDED 31 MARCH 2025

| | 附註 Notes | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
|---------------------------|--|--------------------------|--------------------------|
| 經營活動產生的現金流量 | Cash flows from operating activities | 58,167 | 69,565 |
| 除稅前盈餘 | Surplus before tax | | |
| 調整項： | Adjustments for: | | |
| 利息收入 | Interest income | 18 | (12,877) |
| 租賃負債之利息 | Interest expense on lease liabilities | 22 | 5 |
| 物業、廠房和設備的出售虧損 | Loss on disposals of property, plant and equipment | 22 | 977 |
| 無形資產的出售虧損 | Loss on disposals of intangible asset | 22 | - |
| 折舊 | Depreciation | 22 | 38,537 |
| 攤銷 | Amortisation | 22 | 8,563 |
| 信貸虧損撥備 | Provision for expected credit losses | 9(c) | 141 |
| 營運資金變動前之經營盈餘 | Operating surplus before working capital changes | 105,584 | 104,911 |
| 應收賬款和其他流動資產的增加 | Increase in accounts receivable and other current assets | (82,362) | (47,482) |
| 受限現金（增加）/減少 | (Increase)/decrease in restricted cash | (1,794,073) | 150,193 |
| 應付賬款和其他流動負債的增加/（減少） | Increase/(decrease) in accounts payable and other current liabilities | 1,854,550 | (135,065) |
| 經營產生的現金 | Cash generated from operations | 83,699 | 72,557 |
| 已付中國企業所得稅 | PRC corporate income tax paid | 23(c) | (107) |
| 經營活動產生的現金流量淨額 | Net cash from operating activities | 83,559 | 72,450 |
| 投資活動產生的現金流量 | Cash flows from investing activities | | |
| 已收利息 | Interest received | 12,314 | 12,877 |
| 三個月以上定期存款減少/（增加） | Decrease/(increase) in fixed deposits with original maturities over 3 months | 198,591 | (4,823) |
| 出售物業、廠房和設備所得款項 | Proceeds from disposals of property, plant and equipment | 20 | 90 |
| 購買物業、廠房和設備 | Purchase of property, plant and equipment | (58,595) | (54,750) |
| 購買無形資產 | Purchase of intangible assets | (21,944) | (13,813) |
| 投資活動產生/（使用）的現金流量淨額 | Net cash from/(used in) investing activities | 130,386 | (60,419) |
| 融資活動現金流量 | Cash flows from financing activities | | |
| 已支付租賃租金的利息部分 | Interest element of lease rentals paid | 14 | (5) |
| 已支付租賃租金的資本部分 | Capital element of lease rentals paid | 14 | (530) |
| 融資活動使用的現金流量淨額 | Net cash used in financing activities | (591) | (535) |
| 現金及現金等價物增加淨額 | Net increase in cash and cash equivalents | 213,354 | 11,496 |
| 現金及現金等價物期初餘額 | Cash and cash equivalents at beginning of year | 174,550 | 165,306 |
| 匯率變動的影響 | Effect of foreign exchange rate changes | (243) | (2,252) |
| 現金及現金等價物期末餘額 | Cash and cash equivalents at end of year | 387,661 | 174,550 |

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：

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:

| 名稱 Name | 註冊成立及 營運地點 Place of incorporation and operation | 已發行及 註冊資本 Particulars of issued and registered 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 |

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。

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 promote 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. 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. 應用香港財務報告準則會計準則

(a) 修訂的香港財務報告會計準則

本集團須在2024年4月1日或之後開始的財政年度採用對現行準則的以下修訂（統稱為“修訂後的香港財務報告準則會計準則”）：

| | |
|-----------------|---|
| 香港會計準則第1號 | 流動或非流動負債分類（2020年修訂）及附有契約條件的非流動負債（2022年修訂） |
| 香港財務報告準則第16號之修訂 | 售後租回中的租賃負債 |
| 香港會計準則第7號之修訂 | 現金流量表 |
| 香港財務報告準則第7號之修訂 | 金融工具：披露：供應商融資安排 |

這些修訂後的《香港財務報告準則》會計準則均未對本集團的財務報表產生重大影響。

本集團在本會計期間未採用任何尚未生效的新準則或解釋。

(b) 尚未生效的新訂香港財務報告會計準則

本集團未在這些財務報表中採用下列已發佈但尚未生效的新準則或修訂準則。

| | |
|---|-----------------------------------|
| 香港會計準則第21號之修訂 | 外匯匯率變化影響：缺乏互通性 ¹ |
| 修訂香港財務報告準則第9號及香港財務報告準則第7號《香港財務報告準則》會計準則年度改進 | 金融工具：披露：金融工具分類和計量的修訂 ² |
| 香港財務報告準則第18號 | 第11冊 ² |
| 香港財務報告準則第18號 | 財務報表的呈列及披露 ³ |
| 香港財務報告準則第19號 | 非公共受託責任附屬公司：披露 ³ |

¹ 於2025年1月1日或之後開始之年度期間生效

² 於2026年1月1日或之後開始之年度期間生效

³ 於2027年1月1日或之後開始之年度期間生效

2. ADOPTION OF HKFRS ACCOUNTING STANDARDS

(a) Amended HKFRS Accounting Standards

The following amendments to existing standards (collectively the “revised HKFRS Accounting Standards”) were required to be adopted by the Group for the financial year beginning on or after 1 April 2024:

| | |
|------------------------|--|
| Amendments to HKAS 1 | Classification of Liabilities as Current or Non-current (the “2020 Amendments”) and Non-current Liabilities with Covenants (the “2022 Amendments”) |
| Amendments to HKFRS 16 | Leases – Lease liability in a sale and leaseback |
| Amendments to HKAS 7 | Statement of cash flows |
| Amendments to HKFRS 7 | Financial Instruments: Disclosures: Supplier finance arrangements |

None of these revised HKFRS Accounting Standards had a material effect on the Group’s financial statements.

The Group has not applied any new standard or interpretation that is not yet effective for the current accounting period.

(b) New HKFRS Accounting Standards which are not yet effective

The Group has not applied the following new or amended standards, that have been issued but are not yet effective, in these financial statements.

| | |
|--|---|
| Amendments to HKAS 21 | The effects of changes in foreign exchange rate: Lack of exchangeability ¹ |
| Amendments to HKFRS 9 and HKFRS 7 | Financial instruments: disclosures – Amendments to the classification and measurement of financial instruments ² |
| Annual Improvements to HKFRS Accounting Standards HKFRS 18 | Volume 11 ² |
| | Presentation and disclosure in financial statements ³ |
| HKFRS 19 | Subsidiaries without public accountability: disclosures ³ |

¹ Effective for annual periods beginning on or after 1 January 2025

² Effective for annual periods beginning on or after 1 January 2026

³ Effective for annual periods beginning on or after 1 January 2027

2. 應用香港財務報告準則 (續)

(b) 尚未生效的新訂香港財務報告會計準則

本集團正就經修訂的香港財務報告準則的首次應用所產生的影響進行評估。到目前為止，本集團認為採用經修訂的香港財務報告準則會計準則不太可能對本集團的合併財務報表產生重大影響。

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）和香港生產力促進局條例編製。

(b) 財務報表的編制基準

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。

(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」）的財務報表。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。

2. ADOPTION OF HKFRS ACCOUNTING STANDARDS (Continued)

(b) New HKFRS Accounting Standards which are not yet effective (Continued)

The Group is in the progress of making an assessment of the impact of these revised HKFRS Accounting Standards upon initial application. So far, the Group considers that the adoption of these revised HKFRS Accounting Standards is unlikely to have a significant impact on the Group's consolidated financial statements.

3. BASIS OF PREPARATION

(a) Statement of compliance

These financial statements have been prepared in accordance with HKFRS Accounting Standards, which collective term includes all applicable individual Hong Kong Financial Reporting Standards ("HKFRS"), Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the requirements of 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.

(c) Basis of consolidation

The consolidated financial statements include the financial statements of the Council and its subsidiaries (collectively referred to as the "Group"). 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.

3. 編製基準 (續)

(c) 綜合賬目之基準 (續)

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權益，即使能導致非控股權益產生虧損。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. 會計政策

(a) 非控股權益

非控股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。

非控股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權益，在綜合收支賬目和綜合全面收益表中列示為年內盈利或虧損總額及全面收益總額於非控股權益及生產力局之間的分配。

3. BASIS OF PREPARATION (Continued)

(c) Basis of consolidation (Continued)

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. MATERIAL 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.

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.

4. 會計政策 (續)

(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年年期於收支賬目以直線法扣除。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(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 mainly 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.

4. 會計政策 (續)

(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。

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，按直線法列支入收支帳目中。

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。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(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.

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. After initial recognition, the lease liability is measured at amortised cost and interest expense is recognised using the effective interest method.

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.

4. 會計政策 (續)

(e) 資產減值

(i) 應收賬款及合約資產的減值

本集團確認對所有按成本或攤銷成本入賬的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全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。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(e) Impairment of assets

(i) 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.

4. 會計政策 (續)

(e) 資產減值 (續)

(ii) 其他資產的減值

集團在每個報告期末日審閱內部和外來的資訊，以確定無形資產、物業、廠房和設備、使用權資產及於附屬公司的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。

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（即現金產生單元）來確定可收回數額。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(e) Impairment of assets (Continued)

(ii) Impairment of other assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the 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.

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). A portion of the carrying amount of a corporate asset (for example, head office building) is allocated to an individual cash-generating unit if the allocation can be done on a reasonable and consistent basis, or to the smallest group of cash-generating units if otherwise.

4. 會計政策 (續)

(e) 資產減值 (續)

(ii) 其他資產的減值 (續)

- 確認減值虧損

當資產或所屬現金產生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。分配現金產生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。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(e) Impairment of assets (Continued)

(ii) Impairment of other assets (Continued)

- Recognition of impairment losses

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

- Reversals of impairment losses

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

(f) Receivables

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

(g) Accounts payable and accruals

Accounts payable and accruals are initially recognised at fair value subsequently stated at amortised cost using the effective interest method, unless the effect of discounting would be immaterial, in which case they are stated at invoice amounts.

(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.

4. 會計政策 (續)

(i) 僱員福利

(i) 短期僱員福利

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

(ii) 界定供款退休計劃

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。

(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。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(i) Employee benefits

(i) Short term employee benefits

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

(ii) Defined contribution retirement plan

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

(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.

4. 會計政策 (續)

(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。

虧損性合約之撥備按終止合同的預期成本與繼續履行合同的預期淨成本中較低者的現值計量，該成本是根據履行該合同項下義務的增量成本和與履行該合同直接相關的其他成本的分配確定的。在設立撥備之前，本集團確認與該合同相關的資產的任何減值損失。

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。

如果結算撥備所需的部分或全部支出預計由另一方償還，則對於幾乎確定的任何預期償還，確認單獨的資產。報銷確認的金額僅限於準備金的賬面金額。

(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經常性活動的政府資助確認為收入。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香港特別行政區政府（「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。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(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.

A provision for onerous contracts is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract, which is determined based on the incremental costs of fulfilling the obligation under that contract and an allocation of other costs directly related to fulfilling that contract. Before a provision is established, the Group recognises any impairment loss on the assets associated with that contract.

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.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, a separate asset is recognised for any expected reimbursement that would be virtually certain. The amount recognised for the reimbursement is limited to the carrying amount of the provision.

(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.

4. 會計政策 (續)

(l) 收入確認 (續)

(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) 來自客戶合約之收入

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。

(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已向客戶轉移貨品或服務，則就附帶條件賺取之代價確認合約資產。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(l) Income recognition (Continued)

(ii) Government grants

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

(iii) Revenue from contracts with customers

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

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

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

(m) Contract assets

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

4. 會計政策 (續)

(n) 合約負債

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

(o) 合約成本

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

- (i) 成本與合約或集團能具體識別之預計合約直接相關。
- (ii) 成本為集團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。

資本化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收支賬目扣除。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。

香港境外經營的業績按與交易日的外幣匯率相若的匯率換算為港幣。財務狀況表項目則按報告期末日的外幣匯率換算為港幣。

所產生的匯兌差額確認在其他全面收益並分開累計於換算儲備中。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(n) Contract liabilities

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

(o) Contract costs

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

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

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

(p) Translation of foreign currencies

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

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.

4. 會計政策 (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。

4. MATERIAL 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.

4. 會計政策 (續)

(r) 關聯人士 (續)

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。

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。

收入和工作成本的估計

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35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合約收入和合約成本的估計。服務收入預算乃根據相關合約所載之條款而定。服務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。

4. MATERIAL ACCOUNTING POLICIES (Continued)

(r) Related parties (Continued)

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.

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.

5. 重大會計判斷和估計 (續)

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 (Continued)

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.

6.物業、廠房和設備

6. PROPERTY, PLANT AND EQUIPMENT

| | | 集團 The Group | | | |
|-------------|---------------------------|---|---|--|---------------------------------|
| | | 生產力 大樓 港幣千元 HKPC Building HK\$'000 | 租賃樓宇 改善工程 港幣千元 Leasehold improvements HK\$'000 | 傢俱及設備 港幣千元 Furniture and equipment HK\$'000 | 總額 港幣千元 Total HK\$'000 |
| 2025年3月31日 | 31 March 2025 | | | | |
| 原值: | Cost | | | | |
| 於2024年4月1日 | At 1 April 2024 | 267,854 | 163,573 | 247,063 | 678,490 |
| 添置 | Additions | - | 15,822 | 42,773 | 58,595 |
| 出售 | Disposals | - | (18) | (17,587) | (17,605) |
| 換算調整 | Exchange adjustments | - | (8) | (14) | (22) |
| 於2025年3月31日 | At 31 March 2025 | 267,854 | 179,369 | 272,235 | 719,458 |
| 累計折舊 | Accumulated depreciation | | | | |
| 於2024年4月1日 | At 1 April 2024 | 180,502 | 100,110 | 190,565 | 471,177 |
| 年度折舊 | Charge for the year | 5,346 | 16,814 | 21,590 | 43,750 |
| 出售撥回 | Written back on disposals | - | (18) | (17,218) | (17,236) |
| 換算調整 | Exchange adjustments | - | (8) | (8) | (16) |
| 於2025年3月31日 | At 31 March 2025 | 185,848 | 116,898 | 194,929 | 497,675 |
| 賬面淨值 | Net book value | | | | |
| 於2025年3月31日 | At 31 March 2025 | 82,006 | 62,471 | 77,306 | 221,783 |
| 2024年3月31日 | 31 March 2024 | | | | |
| 原值: | Cost | | | | |
| 於2023年4月1日 | At 1 April 2023 | 267,854 | 139,072 | 261,789 | 668,715 |
| 添置 | Additions | - | 33,445 | 21,305 | 54,750 |
| 出售 | Disposals | - | (8,897) | (35,921) | (44,818) |
| 換算調整 | Exchange adjustments | - | (47) | (110) | (157) |
| 於2024年3月31日 | At 31 March 2024 | 267,854 | 163,573 | 247,063 | 678,490 |
| 累計折舊 | Accumulated depreciation | | | | |
| 於2023年4月1日 | At 1 April 2023 | 175,157 | 95,366 | 206,496 | 477,017 |
| 年度折舊 | Charge for the year | 5,345 | 13,628 | 19,079 | 38,052 |
| 出售撥回 | Written back on disposals | - | (8,837) | (34,939) | (43,776) |
| 換算調整 | Exchange adjustments | - | (47) | (71) | (118) |
| 於2024年3月31日 | At 31 March 2024 | 180,502 | 100,110 | 190,565 | 471,177 |
| 賬面淨值 | Net book value | | | | |
| 於2024年3月31日 | At 31 March 2024 | 87,352 | 63,463 | 56,498 | 207,313 |

6.物業、廠房和設備（續）

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

| | | 生產力局 The Council | | | |
|-------------------|---------------------------------|---|---|--|---------------------------------|
| | | 生產力大樓 港幣千元 HKPC Building HK\$'000 | 租賃樓宇 改善工程 港幣千元 Leasehold improvements HK\$'000 | 傢俱及設備 港幣千元 Furniture and equipment HK\$'000 | 總額 港幣千元 Total HK\$'000 |
| 2025年3月31日 | 31 March 2025 | | | | |
| 原值: | Cost | | | | |
| 於2024年4月1日 | At 1 April 2024 | 267,854 | 162,797 | 245,230 | 675,881 |
| 添置 | Additions | - | 15,823 | 42,906 | 58,729 |
| 出售 | Disposals | - | (18) | (17,441) | (17,459) |
| 於2025年3月31日 | At 31 March 2025 | 267,854 | 178,602 | 270,695 | 717,151 |
| 累計折舊 | Accumulated depreciation | | | | |
| 於2024年4月1日 | At 1 April 2024 | 180,502 | 99,334 | 189,512 | 469,348 |
| 年度折舊 | Charge for the year | 5,346 | 16,815 | 21,554 | 43,715 |
| 出售撥回 | Written back on disposals | - | (18) | (17,090) | (17,108) |
| 於2025年3月31日 | At 31 March 2025 | 185,848 | 116,898 | 194,929 | 497,675 |
| 賬面淨值 | Net book value | | | | |
| 於2025年3月31日 | At 31 March 2025 | 82,006 | 62,471 | 76,719 | 221,196 |
| 2024年3月31日 | 31 March 2024 | | | | |
| 原值: | Cost | | | | |
| 於2023年4月1日 | At 1 April 2023 | 267,854 | 138,249 | 259,856 | 665,959 |
| 添置 | Additions | - | 33,445 | 20,993 | 54,438 |
| 出售 | Disposals | - | (8,897) | (35,619) | (44,516) |
| 於2024年3月31日 | At 31 March 2024 | 267,854 | 162,797 | 245,230 | 675,881 |
| 累計折舊 | Accumulated depreciation | | | | |
| 於2023年4月1日 | At 1 April 2023 | 175,157 | 94,543 | 205,260 | 474,960 |
| 年度折舊 | Charge for the year | 5,345 | 13,628 | 18,897 | 37,870 |
| 出售撥回 | Written back on disposals | - | (8,837) | (34,645) | (43,482) |
| 於2024年3月31日 | At 31 March 2024 | 180,502 | 99,334 | 189,512 | 469,348 |
| 賬面淨值 | Net book value | | | | |
| 於2024年3月31日 | At 31 March 2024 | 87,352 | 63,463 | 55,718 | 206,533 |

7. 無形資產

7. INTANGIBLE ASSETS

| | | 集團 軟件 港幣千元 The Group Software HK\$'000 | 生產力局 軟件 港幣千元 The Council Software HK\$'000 |
|-------------------|---------------------------------|---|---|
| 2025年3月31日 | 31 March 2025 | | |
| 原值: | Cost | | |
| 於2024年4月1日 | At 1 April 2024 | 79,318 | 79,212 |
| 添置 | Additions | 21,944 | 21,742 |
| 出售 | Disposals | (48) | - |
| 換算調整 | Exchange adjustments | (3) | - |
| 於2025年3月31日 | At 31 March 2025 | 101,211 | 100,954 |
| 累計攤銷額 | Accumulated amortisation | | |
| 於2024年4月1日 | At 1 April 2024 | 60,426 | 60,333 |
| 年度攤銷 | Amortisation for the year | 14,677 | 14,527 |
| 出售撥回 | Written back on disposals | (43) | - |
| 換算調整 | Exchange adjustments | (2) | - |
| 於2025年3月31日 | At 31 March 2025 | 75,058 | 74,860 |
| 賬面淨值 | Net book value | | |
| 於2025年3月31日 | At 31 March 2025 | 26,153 | 26,094 |
| 2024年3月31日 | 31 March 2024 | | |
| 原值: | Cost | | |
| 於2023年4月1日 | At 1 April 2023 | 65,608 | 65,496 |
| 添置 | Additions | 13,813 | 13,813 |
| 出售 | Disposals | (97) | (97) |
| 換算調整 | Exchange adjustments | (6) | - |
| 於2024年3月31日 | At 31 March 2024 | 79,318 | 79,212 |
| 累計攤銷額 | Accumulated amortisation | | |
| 於2023年4月1日 | At 1 April 2023 | 51,965 | 51,869 |
| 年度攤銷 | Amortisation for the year | 8,563 | 8,561 |
| 出售撥回 | Written back on disposals | (97) | (97) |
| 換算調整 | Exchange adjustments | (5) | - |
| 於2024年3月31日 | At 31 March 2024 | 60,426 | 60,333 |
| 賬面淨值 | Net book value | | |
| 於2024年3月31日 | At 31 March 2024 | 18,892 | 18,879 |

8. 於附屬公司的投資

8. INVESTMENTS IN SUBSIDIARIES

| | | 生產力局 The Council | |
|--------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 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 | |
|-----------|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 應收賬款 | Accounts receivable | 11,000 | 16,869 | 10,945 | 16,533 |
| 合同資產（附註a） | Contract assets (note a) | 156,004 | 113,827 | 155,886 | 113,014 |
| 預付款項 | Prepayments | 30,611 | 50,000 | 25,379 | 43,282 |
| 合約成本(附註b) | Contract costs (note b) | 58,390 | 69,845 | 58,390 | 69,845 |
| 按金和其他應收款項 | Deposits and other receivables | 154,624 | 77,726 | 153,171 | 77,682 |
| | | 410,629 | 328,267 | 403,771 | 320,356 |
| 減：減值(附註c) | Less: Impairment (note c) | (1,874) | (1,549) | (1,874) | (1,549) |
| | | 408,755 | 326,718 | 401,897 | 318,807 |

於2023年4月1日，集團和生產力局的應收賬款餘額分別為港元17,789,000和港元17,397,000。

The balance of accounts receivable at 1 April 2023 for the Group and the Council were HK\$17,789,000 and HK\$17,397,000 respectively.

(a) 合同資產

(a) Contract assets

| | | 集團 The Group | |
|---------|------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 合約資產產生於 | Contract assets arising from | | |
| 顧問服務 | Consultancy | 155,710 | 113,315 |
| 培訓 | Training | 247 | 492 |
| 製造業支援服務 | Manufacturing support | 47 | 20 |
| 合約資產總額 | Total contract assets | 156,004 | 113,827 |

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 | |
|---------|------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 合約資產產生於 | Contract assets arising from | | |
| 顧問服務 | Consultancy | 155,592 | 112,502 |
| 培訓 | Training | 247 | 492 |
| 製造業支援服務 | Manufacturing support | 47 | 20 |
| 合約資產總額 | Total contract assets | 155,886 | 113,014 |

合約資產初步就提供顧問服務，培訓，製造業支援服務，展覽會及考察團所賺取之收入而確認，因收取代價是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2023年4月1日，集團和生產力局的合約資產餘額分別為港元97,516,000和港元97,314,000。

於報告日預計收回合約資產的時間如下：

9. ACCOUNTS RECEIVABLE AND OTHER CURRENT ASSETS
(Continued)

(a) Contract assets (Continued)

Contract assets are initially recognised for revenue earned from consultancy, training and manufacturing support 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 balance of contract assets at 1 April 2023 for the Group and the Council were HK\$97,516,000 and HK\$97,314,000 respectively.

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

| | | 集團 The Group | |
|---------|---|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 一年內 | Within one year | 92,273 | 87,927 |
| 第二年至第五年 | More than one year and up to five years | 63,731 | 25,900 |
| 合約資產總額 | Total contract assets | 156,004 | 113,827 |

| | | 生產力局 The Council | |
|---------|---|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 一年內 | Within one year | 92,155 | 87,113 |
| 第二年至第五年 | More than one year and up to five years | 63,731 | 25,901 |
| 合約資產總額 | Total contract assets | 155,886 | 113,014 |

9. 應收賬款及其他流動資產 (續)

(b) 合約成本

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

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) 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的變動情況如下：

(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 | |
|-----|------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 1,549 | 1,408 |
| 淨增加 | Impairment losses recognised | 325 | 141 |
| 於年末 | At end of year | 1,874 | 1,549 |

| | | 生產力局 The Council | |
|-----|------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 1,549 | 1,408 |
| 淨增加 | Impairment losses recognised | 325 | 141 |
| 於年末 | At end of year | 1,874 | 1,549 |

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和有依據的資料。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.

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）

以下載列有關使用撥備矩陣應收賬款信貸風險的資料：

集團
於2025年3月31日

The Group
At 31 March 2025

| | | 逾期 Past due | | | | |
|--------------|--------------------------------------|----------------|-----------------------------------|-------------------------------|-------------------------------|-------------|
| | | 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 | 總額 Total |
| 預期信貸虧損率 | Expected credit loss rate | 0.061% | 0.831% | 8.766% | 43.103% | 1.122% |
| 賬面總值（港幣千元） | Gross carrying amount (HK\$'000) | 156,208 | 5,894 | 1,118 | 3,784 | 167,004 |
| 預期信貸虧損（港幣千元） | Expected credit losses (HK\$'000) | 96 | 49 | 98 | 1,631 | 1,874 |

於2024年3月31日

At 31 March 2024

| | | 逾期 Past due | | | | |
|--------------|--------------------------------------|----------------|-----------------------------------|-------------------------------|-------------------------------|-------------|
| | | 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 | 總額 Total |
| 預期信貸虧損率 | Expected credit loss rate | 0.050% | 1.407% | 1.576% | 24.500% | 1.186% |
| 賬面總值（港幣千元） | Gross carrying amount (HK\$'000) | 117,336 | 2,558 | 5,202 | 5,600 | 130,696 |
| 預期信貸虧損（港幣千元） | Expected credit losses (HK\$'000) | 59 | 36 | 82 | 1,372 | 1,549 |

生產力局
於2025年3月31日

The Council
At 31 March 2025

| | | 逾期 Past due | | | | |
|--------------|--------------------------------------|----------------|-----------------------------------|-------------------------------|-------------------------------|-------------|
| | | 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 | 總額 Total |
| 預期信貸虧損率 | Expected credit loss rate | 0.061% | 0.831% | 8.766% | 43.378% | 1.123% |
| 賬面總值（港幣千元） | Gross carrying amount (HK\$'000) | 156,059 | 5,894 | 1,118 | 3,760 | 166,831 |
| 預期信貸虧損（港幣千元） | Expected credit losses (HK\$'000) | 96 | 49 | 98 | 1,631 | 1,874 |

於2024年3月31日

At 31 March 2024

| | | 逾期 Past due | | | | |
|--------------|--------------------------------------|----------------|-----------------------------------|-------------------------------|-------------------------------|-------------|
| | | 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 | 總額 Total |
| 預期信貸虧損率 | Expected credit loss rate | 0.051% | 1.407% | 1.576% | 24.50% | 1.196% |
| 賬面總值（港幣千元） | Gross carrying amount (HK\$'000) | 116,187 | 2,558 | 5,202 | 5,600 | 129,547 |
| 預期信貸虧損（港幣千元） | Expected credit losses (HK\$'000) | 59 | 36 | 82 | 1,372 | 1,549 |

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 and contract assets using an allowance matrix:

10. 現金、銀行存款及定期存款

(a) 現金、銀行存款和定期存款包括：

10. CASH, BANK BALANCES AND FIXED DEPOSITS

(a) Cash, bank balances and fixed deposits comprise:

| | | 集團 The Group | | 生產力局 The Council | |
|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 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 | 99,247 | 297,837 | 85,628 | 283,201 |
| 銀行存款和現金 | Cash at banks and on hand | 387,661 | 174,550 | 366,598 | 155,223 |
| 受限現金 | Restricted cash | 3,182,650 | 1,388,577 | 3,182,650 | 1,388,577 |
| 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 | 3,669,558 | 1,860,964 | 3,634,876 | 1,827,001 |
| 受限現金 | Restricted cash | (3,182,650) | (1,388,577) | (3,182,650) | (1,388,577) |
| 三個月後到期的定期存款 | Fixed deposits with original maturities over 3 months when placed | (99,247) | (297,837) | (85,628) | (283,201) |
| 合併現金流量表中的 現金等價物 | Cash and cash equivalents in the consolidated cash flow statement | 387,661 | 174,550 | 366,598 | 155,223 |

於2025年3月31日，生產力局和集團的銀行存款中的港元3,182,650,000（2024年：港元1,388,577,000），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2025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31,675,000（2024年：港元31,231,000），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。

Cash at banks of the Group and the Council as at 31 March 2025 included HK\$3,182,650,000 (2024: HK\$1,388,577,000) which was 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 2025 included HK\$31,675,000 (2024: HK\$31,231,000) which was 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.

10. 現金、銀行存款及定期存款（續）

(b) 融資活動產生的負債的對賬：

下表詳細說明了集團和理事會因融資活動而產生的負債變化，包括現金和非現金變化。融資活動產生的負債是指在現金流量表中將其現金流量或未來現金流量歸類為融資活動產生的現金流量的負債。

10. CASH, BANK BALANCES AND FIXED DEPOSITS
(Continued)

(b) Reconciliation of liability arising from financing activities:

The table below details changes in the Group and the Council's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the cash flow statement as cash flows from financing activities.

| | | 租賃負債 Lease liabilities | |
|---------------------------|---|--|--|
| | | 集團 港幣千元 The Group HK\$'000 | 生產力局 港幣千元 The Council HK\$'000 |
| 於2023年4月1日 | At 1 April 2023 | 636 | 466 |
| 融資現金流量的變化： | Changes from financing cash flows: | | |
| 已支付租賃租金的資本 | Capital element of lease rentals paid | (530) | (466) |
| 已支付租賃租金的利息 | Interest element of lease rentals paid | (5) | - |
| 融資現金流量變動總額 | Total changes from financing cash flows | (535) | (466) |
| 其他變更： | Other changes: | | |
| 利息支出（附註13） | Interest expenses (note 13) | 5 | - |
| 匯兌收益 | Exchange gain | (9) | - |
| 其他變更總額 | Total other changes | (4) | - |
| 於2024年3月31日和 2024年4月1日 | At 31 March 2024 and 1 April 2024 | 97 | - |
| 融資現金流量的變化： | Changes from financing cash flows: | | |
| 已支付租賃租金的資本 | Capital element of lease rentals paid | (485) | (408) |
| 已支付租賃租金的利息 | Interest element of lease rentals paid | (106) | (105) |
| 融資現金流量變動總額 | Total changes from financing cash flows | (591) | (513) |
| 其他變更： | Other changes: | | |
| 租約修改 | Lease modification | 2,293 | 2,293 |
| 利息支出（附註13） | Interest expenses (note 13) | 106 | 105 |
| 其他變更總額 | Total other changes | 2,399 | 2,398 |
| 於2025年3月31日 | At 31 March 2025 | 1,905 | 1,885 |

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 | |
|-------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 應收賬款 | Accounts payable | 88,961 | 47,246 | 87,267 | 45,839 |
| 合同資產（附註a） | Contract liabilities (note a) | 341,413 | 322,999 | 339,319 | 316,407 |
| 預收款項 | Receipts in advance | | | | |
| - 政府撥款基金 | - Government disbursement funds | 2,838,833 | 1,245,817 | 2,838,833 | 1,245,817 |
| - 政府資助項目 | - Government funded projects | 192,980 | 4,038 | 192,980 | 4,038 |
| - 新型工業化政府補助 | - New Industrialization Government Grants | 2,983 | - | 2,983 | - |
| 年假補償撥備（附註b） | Provision for annual leave compensation (note b) | 9,002 | 7,994 | 9,002 | 7,994 |
| 應計費用及其他應付款 | Accruals and other payables | 94,177 | 85,705 | 90,687 | 83,378 |
| | | 3,568,349 | 1,713,799 | 3,561,071 | 1,703,473 |

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 | |
|-----------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 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 | 335,802 | 315,391 | 333,708 | 308,799 |
| - 培訓 | - Training | 2,439 | 3,539 | 2,439 | 3,539 |
| - 製造業支援服務 | - Manufacturing support | 3,172 | 4,069 | 3,172 | 4,069 |
| 合約負債總額 | Total contract liabilities | 341,413 | 322,999 | 339,319 | 316,407 |

於2023年4月1日，本集團及生產力局的合約負債結餘分別為港幣306,639,000及港幣298,242,000。關於報告期初合同負債中包含的本年度確認收入導致合同負債減少的分析，請參見附註17（c）。

The balance of contract liabilities at 1 April 2023 for the Group and the Council were HK\$306,639,000 and HK\$298,242,000 respectively. Refer to note 17(c) for the analysis on decrease in contract liabilities as a result of recognising revenue during the year that was included in the contract liabilities at the beginning of the reporting period.

(b) 年假補償撥備

(b) Provision for annual leave compensation

| | | 集團和生產力局 The Group and the Council | |
|--------|----------------------|--------------------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 7,994 | 8,773 |
| 新增撥備 | Provision made | 21,600 | 18,562 |
| 已動用的撥備 | Utilised in the year | (20,592) | (19,341) |
| 於年末 | At end of year | 9,002 | 7,994 |

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.

12. 應收/應付附屬公司款項

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

按資產類別劃分的使用權資產賬面淨值分析如下：

| | | 辦公室 設備 港幣千元 Office equipment HK\$'000 | 租賃物業 港幣千元 Leased properties HK\$'000 | 合計 港幣千元 Total HK\$'000 |
|----------------------------|--------------------------------------|--|--|---------------------------------|
| 截至2023年4月1日 | At 1 April 2023 | 424 | 145 | 569 |
| 年度折舊 | Depreciation for the year | (424) | (61) | (485) |
| 換算調整 | Exchange adjustments | - | (8) | (8) |
| 截至2024年3月31日 和2024年4月1日 | At 31 March 2024 and 1 April 2024 | - | 76 | 76 |
| 添置 | Addition | 2,293 | - | 2,293 |
| 年度折舊 | Depreciation for the year | (459) | (60) | (519) |
| 換算調整 | Exchange adjustments | - | - | - |
| 截至2025年3月31日 | At 31 March 2025 | 1,834 | 16 | 1,850 |

(b) 生產力局

按資產類別劃分的使用權資產賬面淨值分析如下：

| | | 辦公室 設備 港幣千元 Office equipment HK\$'000 |
|-----------------------|-----------------------------------|--|
| 於2023年4月1日 | At 1 April 2023 | 424 |
| 年度折舊 | Depreciation for the year | (424) |
| 於2024年3月31日和2024年4月1日 | At 31 March 2024 and 1 April 2024 | - |
| 添置 | Addition | 2,293 |
| 年度折舊 | Depreciation for the year | (459) |
| 於2025年3月31日 | At 31 March 2025 | 1,834 |

集團和生產力局已通過租賃協議獲得將辦公設備和物業用作子公司辦公室的權利。租賃期通常為3至5年。所有租賃均不包括可變租賃付款。

13. RIGHT-OF-USE ASSETS

(a) The Group

The analysis of the net book value of right-of-use assets by class of underlying asset is as follows:

| | | 辦公室 設備 港幣千元 Office equipment HK\$'000 | 租賃物業 港幣千元 Leased properties HK\$'000 | 合計 港幣千元 Total HK\$'000 |
|----------------------------|--------------------------------------|--|--|---------------------------------|
| 截至2023年4月1日 | At 1 April 2023 | 424 | 145 | 569 |
| 年度折舊 | Depreciation for the year | (424) | (61) | (485) |
| 換算調整 | Exchange adjustments | - | (8) | (8) |
| 截至2024年3月31日 和2024年4月1日 | At 31 March 2024 and 1 April 2024 | - | 76 | 76 |
| 添置 | Addition | 2,293 | - | 2,293 |
| 年度折舊 | Depreciation for the year | (459) | (60) | (519) |
| 換算調整 | Exchange adjustments | - | - | - |
| 截至2025年3月31日 | At 31 March 2025 | 1,834 | 16 | 1,850 |

(b) The Council

The analysis of the net book value of right-of-use assets by class of underlying asset is as follows:

| | | 辦公室 設備 港幣千元 Office equipment HK\$'000 |
|-----------------------|-----------------------------------|--|
| 於2023年4月1日 | At 1 April 2023 | 424 |
| 年度折舊 | Depreciation for the year | (424) |
| 於2024年3月31日和2024年4月1日 | At 31 March 2024 and 1 April 2024 | - |
| 添置 | Addition | 2,293 |
| 年度折舊 | Depreciation for the year | (459) |
| 於2025年3月31日 | At 31 March 2025 | 1,834 |

The Council and the Group have obtained the right to use the office equipment and a property as the office for a subsidiary through a tenancy agreement. The leases typically runs for an initial period of 3 to 5 years. None of the leases includes variable lease payments.

| | | 集團 The Group | | 生產力局 The Council | |
|--------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 租賃負債利息 | Interest on lease liabilities | 106 | 5 | 105 | - |

13. 使用權資產（續）

於2025年3月31日止年度，本會及本集團除使用權資產外，分別為港元2,293,000（2024年：無）及港元2,293,000（2024年：無）。該金額與根據續簽的辦公設備租賃協議應付的資本化租賃付款有關。

於2025年3月31日止年度，本會及本集團的租賃現金流出總額分別為港元512,000（2024年：港元466,000）及港元591,000（2024年：港元535,000）。

租賃負債到期分析的詳情載於附註14。

13. RIGHT-OF-USE ASSETS (Continued)

During the years ended 31 March 2025, addition to right-of use assets of the Council and the Group were HK\$2,293,000 (2024: HK\$ Nil) and HK\$2,293,000 (2024: HK\$ Nil) respectively. This amount related to the capitalised lease payments payable under renewed office equipment rental agreement.

During the year ended 31 March 2025, the total cash outflow for leases of the Council and the Group were HK\$512,000 (2024: HK\$466,000) and HK\$591,000 (2024: HK\$535,000) respectively.

Details of the maturity analysis of lease liabilities are set out in note 14.

14. 租賃負債

下表顯示了生產力局的剩餘合同到期日以及本集團在報告期結束時的租賃負債：

14. LEASE LIABILITIES

The following table shows the remaining contractual maturities of the Council and the Group's lease liabilities at the end of the reporting period:

(a) 集團

(a) The Group

| | | 2025 | | 2024 | |
|-----------|------------------------------------|--|--|--|--|
| | | 租賃付款的現值 港幣千元 Present value of the lease payments HK\$'000 | 租賃付款總額 港幣千元 Total lease Payment HK\$'000 | 租賃付款的現值 港幣千元 Present value of the lease payments HK\$'000 | 租賃付款總額 港幣千元 Total lease Payment HK\$'000 |
| 1年內 | Within 1 year | 452 | 532 | 77 | 78 |
| 1年後但在2年內 | After 1 year but within 2 years | 457 | 512 | 20 | 20 |
| 2年後但不超過5年 | After 2 years but within 5 years | 996 | 1,025 | - | - |
| | | 1,453 | 1,537 | 20 | 20 |
| | | 1,905 | 2,069 | 97 | 98 |
| 減去： | Less: | | | | |
| 未來利息支出總額 | total future interest expenses | | | | (1) |
| 租賃負債現值 | Present value of lease liabilities | | | | 97 |

14. 租賃負債（續）

(b) 生產力局

| | | 2025 | | 2024 | |
|--------------|------------------------------------|--|--|--|--|
| | | 租賃付款的現值 港幣千元 Present value of the lease payments HK\$'000 | 租賃付款總額 港幣千元 Total lease Payment HK\$'000 | 租賃付款的現值 港幣千元 Present value of the lease payments HK\$'000 | 租賃付款總額 港幣千元 Total lease Payment HK\$'000 |
| 1年內 | Within 1 year | 432 | 512 | - | - |
| 1年後但在2年內 | After 1 year but within 2 years | 457 | 512 | - | - |
| 2年後但不超過5年 | After 2 years but within 5 years | 996 | 1,025 | - | - |
| | | 1,453 | 1,537 | - | - |
| | | 1,885 | 2,049 | - | - |
| 減去： 未來利息支出總額 | | Less: total future interest expenses | | | |
| | | | | (164) | - |
| 租賃負債現值 | Present value of lease liabilities | | | 1,885 | - |

14. LEASE LIABILITIES (Continued)

(b) The Council

| | | 2025 | | 2024 | |
|--------------|------------------------------------|--|--|--|--|
| | | 租賃付款的現值 港幣千元 Present value of the lease payments HK\$'000 | 租賃付款總額 港幣千元 Total lease Payment HK\$'000 | 租賃付款的現值 港幣千元 Present value of the lease payments HK\$'000 | 租賃付款總額 港幣千元 Total lease Payment HK\$'000 |
| 1年內 | Within 1 year | 432 | 512 | - | - |
| 1年後但在2年內 | After 1 year but within 2 years | 457 | 512 | - | - |
| 2年後但不超過5年 | After 2 years but within 5 years | 996 | 1,025 | - | - |
| | | 1,453 | 1,537 | - | - |
| | | 1,885 | 2,049 | - | - |
| 減去： 未來利息支出總額 | | Less: total future interest expenses | | | |
| | | | | (164) | - |
| 租賃負債現值 | Present value of lease liabilities | | | 1,885 | - |

15. 總資金

15. TOTAL FUNDS

| | | 集團 The Group | | 生產力局 The Council | |
|---------------|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 資本資助金（附註(a)） | Capital subvention fund (note a) | 81,892 | 87,291 | 81,892 | 87,291 |
| 收入資助儲備（附註(b)） | Revenue reserve (note b) | 674,094 | 610,925 | 648,837 | 587,746 |
| | | 755,986 | 698,216 | 730,729 | 675,037 |
| 換算儲備（附註(c)） | Exchange reserve (note c) | (535) | (306) | | |
| | | 755,451 | 697,910 | | |
| 非控股權益（附註(d)） | Non-controlling interests (note d) | 2,369 | 2,122 | | |
| | | 757,820 | 700,032 | | |

(a) 資本資助金

(a) Capital subvention fund

| | | 集團和生產力局 The Group and the Council | |
|--------|--|--------------------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 87,291 | 92,969 |
| 轉入收支賬目 | Transfer from income and expenditure account | (5,399) | (5,678) |
| 於年末 | At end of year | 81,892 | 87,291 |

(b) 收入資助儲備

(b) Revenue reserve

| | | 集團 The Group | | 生產力局 The Council | |
|--------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 610,925 | 536,031 | 587,746 | 517,539 |
| 轉入收支賬目 | Surplus for the year | 63,169 | 74,894 | 61,091 | 70,207 |
| 於年末 | At end of year | 674,094 | 610,925 | 648,837 | 587,746 |

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。

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

15. 總資金 (續)

(c) 換算儲備

| | | 集團 The Group | |
|-----------------|--|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | (306) | 1,049 |
| 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 | (229) | (1,355) |
| 於年末 | At end of year | (535) | (306) |

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。

15. TOTAL FUNDS (Continued)

(c) Exchange reserve

| | | 集團 The Group | |
|--|--|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| At beginning of year | | (306) | 1,049 |
| Exchange differences on translation of financial statements of operations in the PRC | | (229) | (1,355) |
| At end of year | | (535) | (306) |

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

(d) 非控股權益

| | | 集團 The Group | |
|--------|-------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 2,122 | 2,003 |
| 應佔換算儲備 | Share of exchange reserve | (19) | (115) |
| 年度應佔盈餘 | Share of surplus for the year | 266 | 234 |
| 於年末 | At end of year | 2,369 | 2,122 |

(d) Non-controlling interests

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2020年5月25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%。2024/2025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0.348億（2023/2024年度：港元0.266億）及為新型工業化提供的港元580萬的補助金，此款項不列為年度整筆補助。2024/2025年度的政府整筆補助總額為港元2.190億（2023/2024年度：港元2.177億）。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。

2024/2025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（2023/2024年度：同上）。

16. GOVERNMENT SUBVENTION FOR RECURRENT ACTIVITIES

Annual block grant

In accordance with paragraph 8.1 of the Memorandum of Administrative Arrangement ("MAA") dated 25 May 2020 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 2024/2025 includes the grant from Innovation and Technology Fund for Automotive Parts and Accessory Systems R&D Centre of HK\$34.8 million (2023/24: HK\$26.6 million) and for New Industrialization of HK\$5.8 million which are not classified as annual block grant. Regarding the grant for New Industrialization, only HK\$3 million is recognized as income and the remaining balance of HKD2.8 million is recorded deferred income during the year. The total block grant of the Council for the year of 2024/25 was HK\$219.0 million (2023/24: HK\$217.7 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 2024/2025 was entirely accounted for as Government subvention income in the income and expenditure account (2023/24: same).

17. 服務收入

17. SERVICE INCOME

| | | 集團 The Group | | 生產力局 The Council | |
|-------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | 附註 Note | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 來自客戶合約之收入 | Revenue from contracts with customers | | | | |
| - 顧問服務 | - Consultancy | 851,767 | 718,897 | 823,627 | 682,281 |
| - 培訓 | - Training | 10,832 | 12,592 | 10,796 | 12,557 |
| - 製造業支援服務 | - Manufacturing support | 16,378 | 16,637 | 16,378 | 16,637 |
| - 展覽會及考察團 | - Exhibitions and study mission | 3,979 | 5,921 | 2,970 | 4,874 |
| - 香港賽馬會資助項目 | - Hong Kong Jockey Club funded project (a) | 1,889 | 7,119 | 1,889 | 7,119 |
| 來自客戶合約之總收入 | Total revenue from contracts with customers (b) | 884,845 | 761,166 | 855,660 | 723,468 |
| 補助金收入 | Grant income | 99,790 | 86,676 | 99,790 | 86,676 |
| - 政府補助項目 | - Government funded projects | | | | |
| | | 984,635 | 847,842 | 955,450 | 810,144 |

(a) 截至2025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4,684,000（2023/24年：港元6,379,000），用於支持非政府組織提供信息技術諮詢服務和能力建設計劃。

(a) Allocation from The Hong Kong Jockey Club Charities Trust is for operating an information technology consultancy service and capacity building programme for non-governmental organisations and HK\$4,684,000 (2023/24: HK\$6,379,000) has been received during the year ended 31 March 2025.

(b) 確認收入的時間

(b) Timing of revenue recognition

| | | 集團 The Group | | 生產力局 The Council | |
|------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於某一時間點 | At a point in time | 199,761 | 149,371 | 199,761 | 149,371 |
| 隨時間推移 | Over time | 685,084 | 611,795 | 655,899 | 574,097 |
| 來自客戶合約之總收入 | Total revenue from contracts with customers | 884,845 | 761,166 | 855,660 | 723,468 |

17. 服務收入 (續)

(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：

| 2025 | | 集團 港幣千元 The Group HK\$'000 | 生產力局 港幣千元 The Council HK\$'000 |
|---------|-----------------------|--|--|
| 顧問服務 | Consultancy | 103,078 | 101,256 |
| 培訓 | Training | 2,563 | 2,563 |
| 製造業支援服務 | Manufacturing support | 3,457 | 3,457 |
| | | 109,098 | 107,276 |
| 2024 | | 集團 港幣千元 The Group HK\$'000 | 生產力局 港幣千元 The Council HK\$'000 |
| 顧問服務 | Consultancy | 168,824 | 161,759 |
| 培訓 | Training | 3,485 | 3,485 |
| 製造業支援服務 | Manufacturing support | 2,936 | 2,936 |
| | | 175,245 | 168,180 |

於2025年3月31日，分配予本集團及生產力局現有合約項下剩餘履行義務的交易價格總額分別為港元341,413,000(2024年：港元322,999,000)及港元339,319,000(2024年：港元316,407,000)。這些金額代表集團或理事會與其客戶簽訂的顧問服務、培訓或顧問服務協議的收入，並將在剩餘合同期內確認為收入。

17. SERVICE INCOME (Continued)

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

As at 31 March 2025, the aggregated amount of the transaction price allocated to the remaining performance obligations under the Group and the Council's existing contracts is HK\$341,413,000 (2024: HK\$322,999,000) and HK\$339,319,000 (2024: HK\$316,407,000) respectively. These amounts represent income from consultancy, training or manufacturing support services agreements entered into between the Group or the Council and their customers, and will be recognised as income over the remaining contractual period.

(d) 履約責任

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。

(d) Performance obligations

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

18. 其他收入

| | | 集團 The Group | | 生產力局 The Council | |
|------|-------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 租金收入 | Rental income | 6,478 | 6,635 | 6,478 | 6,635 |
| 利息收入 | Interest income | 12,314 | 12,877 | 12,080 | 12,635 |
| 雜項收入 | Sundry income | 9,690 | 11,495 | 9,657 | 11,348 |
| 政府補助 | Government grants | 507 | 14,304 | 507 | 14,304 |
| | | 28,989 | 45,311 | 28,722 | 44,922 |

19. 職員薪俸

| 集團 | | 2025 | | 2024 | |
|--------------|--|----------|---------|----------|--|
| The Group | | 港幣千元 | | 港幣千元 | |
| | | HK\$'000 | | HK\$'000 | |
| 薪金及浮動薪酬 | Salaries and variable pay | 520,444 | 455,934 | | |
| 約滿酬金 | Gratuities | 3,514 | 2,934 | | |
| 超時工作、膳食及其他津貼 | Overtime, subsistence and other allowances | 18,407 | 17,016 | | |
| 養老金成本—界定供款計劃 | Pension costs – defined contribution plans | 40,109 | 33,243 | | |
| 醫療福利計劃 | Medical benefits scheme | 9,707 | 7,996 | | |
| | | 592,181 | 517,123 | | |

除上述外，僱員支出港元32,262,000（2024年：港元42,567,000）已計入集團及生產力局項目相關支出。

19. STAFF EMOLUMENTS

| 生產力局 | | 2025 | | 2024 | |
|-------------|--|----------|---------|----------|--|
| The Council | | 港幣千元 | | 港幣千元 | |
| | | HK\$'000 | | HK\$'000 | |
| | | 507,740 | 445,814 | | |
| | | 3,514 | 2,934 | | |
| | | 18,407 | 17,016 | | |
| | | 40,109 | 33,243 | | |
| | | 9,707 | 7,996 | | |
| | | 579,477 | 507,003 | | |

In addition to the above, staff costs amounting to HK\$32,262,000 (2024: HK\$42,567,000) have been charged to project related expenses of the Group and the Council.

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:

| 集團和生產力局 | | 2025 | | 2024 | |
|---------------------------|----------------------------------|----------|--------|----------|--|
| The Group and the Council | | 港幣千元 | | 港幣千元 | |
| | | HK\$'000 | | HK\$'000 | |
| 薪金 | Salary, wages and other benefits | 17,436 | 14,415 | | |
| 浮動薪酬 | Variable pay | 2,660 | 2,529 | | |
| 退休計劃供款 | Retirement scheme contributions | 82 | 72 | | |
| | | 20,178 | 17,016 | | |

薪酬最高之高級管理人員僱員之人數及薪酬範圍如下：

The number of senior management whose remuneration is within the following bands is as follows:

| 集團和生產力局 | | 2025 | | 2024 | |
|---------------------------|--------------------------------|------|---|------|--|
| The Group and the Council | | | | | |
| 港元3,500,000以下 | Below HK\$3,500,000 | 2 | - | | |
| 港元3,500,001至港元4,500,000 | HK\$3,500,001 to HK\$4,500,000 | 3 | 3 | | |
| 港元4,500,001至港元5,500,000 | HK\$4,500,001 to HK\$5,500,000 | - | 1 | | |
| 港元5,500,001至港元6,000,000 | HK\$5,500,001 to HK\$6,000,000 | 1 | - | | |
| | | 6 | 4 | | |

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（2024年：零）。

22. 其他支出

| | | 集團 The Group | |
|--------------|--|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 一般及行政支出 | General and administrative expenses | 89,212 | 65,304 |
| 項目相關支出 | Project related expenses | 453,544 | 421,714 |
| 出售物業、廠房和設備虧損 | Loss on disposals of property, plant and equipment | 349 | 977 |
| 無形資產的出售虧損 | Loss on disposals of intangible asset | 5 | - |
| 折舊 | Depreciation | | |
| -物業、廠房和設備 | - property, plant and equipment | 43,750 | 38,052 |
| -使用權資產 | - right-of-use assets | 519 | 485 |
| 無形資產攤銷 | Amortisation of intangible assets | 14,677 | 8,563 |
| 租賃負債之利息 | Interest expense on lease liabilities | 106 | 5 |
| 核數師酬金 | Auditor's remuneration | 935 | 1,067 |
| 雜項支出 | Sundry expenses | 16,826 | 14,671 |
| | | 619,923 | 550,838 |

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 (2024: Nil).

22. OTHER EXPENSES

| | | 生產力局 The Council | |
|--------------|--|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 一般及行政支出 | General and administrative expenses | 87,401 | 63,331 |
| 項目相關支出 | Project related expenses | 442,339 | 402,196 |
| 出售物業、廠房和設備虧損 | Loss on disposals of property, plant and equipment | 332 | 946 |
| 無形資產的出售虧損 | Loss on disposals of intangible asset | - | - |
| 折舊 | Depreciation | | |
| -物業、廠房和設備 | - property, plant and equipment | 43,715 | 37,870 |
| -使用權資產 | - right-of-use assets | 459 | 424 |
| 無形資產攤銷 | Amortisation of intangible assets | 14,527 | 8,561 |
| 租賃負債之利息 | Interest expense on lease liabilities | 105 | - |
| 核數師酬金 | Auditor's remuneration | 548 | 531 |
| 雜項支出 | Sundry expenses | 16,224 | 14,048 |
| | | 605,650 | 527,907 |

23. 所得稅

(a) 綜合收支賬目所示的所得稅為：

| | | 集團 The Group | |
|---------|---------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 本期-香港以外 | Current tax – outside Hong Kong | | |
| 年度撥備 | Provision for the year | 131 | 115 |

23. INCOME TAX

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

| | | 集團 The Group | |
|---------|---------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 本期-香港以外 | Current tax – outside Hong Kong | | |
| 年度撥備 | Provision for the year | 131 | 115 |

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。

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.

由於生產力局的香港附屬公司於截至2025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（2024年：無）。

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 2025 (2024: Nil).

23. 所得稅 (續)

(a) 綜合收支賬目所示的所得稅為：(續)

根據財政部、國家稅務總局2022年第13號、2023年第6號、2023年第12號公告《進一步落實小微企業所得稅優惠政策》，生產力局的中國內地附屬公司按如下稅率徵收：年應納稅所得額不超過人民幣100萬元的，按該金額的25%（2024年：25%）徵稅，稅率為20%（2024年：20%）；年應納稅所得額超過人民幣100萬元但低於人民幣300萬元的，按該利潤額的25%（2024年：25%）徵稅，稅率為20%（2024年：20%）；年應納稅所得額超過人民幣300萬元的，按25%的稅率（2024年：25%）納稅。

(b) 稅務支出與會計盈餘以適用稅率作出的對賬：

| | | 集團 The Group | |
|------------------------------|--|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 除稅前盈餘 | Surplus before taxation | 58,167 | 69,565 |
| 按相關司法管轄區適用稅率 計算除稅前盈餘的名義稅項 | Notional tax on surplus before taxation, calculated at rates applicable in the jurisdictions concerned | 9,398 | 10,753 |
| 毋須課稅收入的稅項影響 | Tax effect of non-taxable income | (204,855) | (181,438) |
| 不可抵扣支出的稅項影響 | Tax effect of non-deductible expenses | 195,588 | 170,800 |
| 實際稅項支出 | Income tax expense | 131 | 115 |

(c) 綜合財務狀況表應付稅項變動：

23. INCOME TAX (Continued)

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

According to the Announcement of No.13 (2022), No.6 (2023) and No. 12 (2023) issued by the Ministry of Finance and the State Taxation Administration of the PRC, "Further Implementing Income Tax Preferential Policies for Small and Micro Enterprises", the tax rate for the Council's Mainland subsidiaries are charged at a reduced rate as below: for the annual taxable profits not exceeded RMB1 million, 25% (2024: 25%) of such amount is taxable with a tax rate of 20% (2024: 20%); for annual taxable profits exceeded RMB1 million but less than RMB3 million, 25% (2024: 25%) of such amount is taxable with a tax rate of 20% (2024: 20%); for annual taxable profits exceeded RMB3 million, such amount will be taxable at a tax rate of 25% (2024: 25%).

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

| | | 集團 The Group | |
|------------------------------|--|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 除稅前盈餘 | Surplus before taxation | 58,167 | 69,565 |
| 按相關司法管轄區適用稅率 計算除稅前盈餘的名義稅項 | Notional tax on surplus before taxation, calculated at rates applicable in the jurisdictions concerned | 9,398 | 10,753 |
| 毋須課稅收入的稅項影響 | Tax effect of non-taxable income | (204,855) | (181,438) |
| 不可抵扣支出的稅項影響 | Tax effect of non-deductible expenses | 195,588 | 170,800 |
| 實際稅項支出 | Income tax expense | 131 | 115 |

(c) Movement in tax payable in the consolidated statement of financial position:

| | | 集團 The Group | |
|------------|-------------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 於年初 | At beginning of year | 35 | 46 |
| 年度撥備 | Provision for the year | 131 | 115 |
| 已付的中國企業所得稅 | PRC corporate income tax paid | (140) | (107) |
| 換算調整 | Exchange adjustments | (1) | (19) |
| 於年末 | At end of year | 25 | 35 |

23. 所得稅 (續)

(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元1,986,000 (2024年：港元1,895,000) 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）可無限期限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元94,000 (2024年：港元62,000)，將在五年為到期。

根據企業所得稅法及實施條例，中國預扣所得稅適用於向在中國境內沒有設立機構、營業場所或有設立機構、營業場所的「非居民企業」投資者支付的利息和股息，或雖有設立機構、營業地點，但相關收入與該機構或營業地點沒有實際聯繫，只要該等利息或股息來源於中國境內。在此情況下，中國內地附屬公司向境外集團實體分配的股息應按10%或更低的協定稅率繳納預扣稅。本集團適用的稅率為10%。綜合財務報表並無就中國附屬公司累計溢利約港元19,721,000 (2024年：港元17,462,000) 的暫時性差異計提遞延稅項撥備。

理事會成員確認，中國內地附屬公司於2025年3月31日和2024年3月31日的未分配盈利將預留用於擴大業務。因此，由於本集團有能力控制該暫時性差異轉回的時間，且暫時性差異在可預見的未來不會轉回，因此，本集團並未就本集團中國實體剩餘未分配盈利的預扣稅計提遞延所得稅負債。

集團於2025年3月31日和2024年3月31日並無須予確認的重大遞延稅項負債。

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：

23. INCOME TAX (Continued)

(d) Deferred tax assets and liabilities

At the end of the reporting period, the Group had tax losses of approximately HK\$ 1,986,000 (2024: HK\$1,895,000) that are available for offsetting against future taxable profits of subsidiaries in which the losses arose. Deferred tax assets have not been recognised in respect of these tax losses as, in the opinion of the management, it is uncertain whether sufficient future taxable profits will be available against which the tax losses can be utilised. Unused tax losses (except those related to a subsidiary in China) can be carried forward without time limit. The subsidiary in China has unused tax losses of HK\$94,000 (2024: HK\$62,000) which will expire in five years.

Under the EIT Law and Implementation Regulations, PRC withholding income tax is applicable to interest and dividends payable to investors that are "non-tax resident enterprises", which do not have an establishment or place of business in the PRC, or which have such establishment or place of business but the relevant income is not effectively connected with the establishment or place of business, to the extent such interest or dividends have their sources within the PRC. Under such circumstances, dividends distributed from the PRC subsidiaries to off-shore group entities shall be subject to the withholding tax at 10% or a lower treaty rate. For the Group, the applicable tax rate is 10%. Deferred taxation has not been provided for in the consolidated financial statements in respect of temporary differences attributable to accumulated profits of the PRC subsidiaries amounting to approximately HK\$19,721,000 (2024: HK\$17,462,000).

The Members of the Council affirm that the undistributed earnings of the PRC subsidiaries as of 31 March 2025 and 2024 will be reserved for the expansion of operations. Consequently, the Group has not provided for the deferred tax liabilities in respect of withholding tax on the remaining undistributed earnings of the Group's PRC entities as the Group is capable of controlling the timing of reversal of such temporary difference, and it is highly likely that such temporary difference would not be reversed in the foreseeable future.

The Group has no material deferred tax liabilities requiring recognition as at 31 March 2025 and 2024.

24. COMMITMENTS

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

| | | 集團和生產力局 The Group and the Council | |
|-----|----------------|--------------------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 已簽約 | Contracted for | 26,756 | 37,713 |

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：

| 金融資產 Financial assets | | 集團 The Group | | 生產力局 The Council | |
|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 以攤銷成本計量的金融資產 | Financial assets at amortised cost | | | | |
| 應收賬款 | Accounts receivable | 11,000 | 16,869 | 10,945 | 16,533 |
| 按金和其他應收款項 | Deposits and other receivables | 154,624 | 77,726 | 153,171 | 77,682 |
| 現金、銀行存款及定期存款 （附註10） | Cash, bank balances and fixed deposits (note 10) | 3,669,558 | 1,860,964 | 3,634,876 | 1,827,001 |
| 應收附屬公司款項 | Amounts due from subsidiaries | - | - | 2,124 | 1,761 |
| | | 3,835,182 | 1,955,559 | 3,801,116 | 1,922,977 |

| 金融負債 Financial liabilities | | 集團 The Group | | 生產力局 The Council | |
|-------------------------------|--|--|--------------------------|--------------------------|--------------------------|
| | | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 以攤銷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 負債之財務負債 | Financial liabilities included in accounts payable and other current liabilities | 3,226,936 | 1,390,800 | 3,221,752 | 1,387,066 |
| 租賃負債（附註14） | Lease liabilities (note 14) | 1,905 | 97 | 1,885 | - |
| 應付附屬公司款項 | Amounts due to subsidiaries | - | - | 13,058 | 13,193 |
| | | 3,228,841 | 1,390,897 | 3,236,695 | 1,400,259 |

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2025年3月31日和2024年3月31日的最高風險及年結階段

下表載列於2025年3月31日和2024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。

25. FINANCIAL INSTRUMENTS BY CATEGORY

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

| 集團 The Group | | 生產力局 The Council | |
|--------------------------|--------------------------|--------------------------|--------------------------|
| 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| 11,000 | 16,869 | 10,945 | 16,533 |
| 154,624 | 77,726 | 153,171 | 77,682 |
| 669,558 | 1,860,964 | 3,634,876 | 1,827,001 |
| - | - | 2,124 | 1,761 |
| 835,182 | 1,955,559 | 3,801,116 | 1,922,977 |

| 集團 The Group | | 生產力局 The Council | |
|--------------------------|--------------------------|--------------------------|--------------------------|
| 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 | 2025 港幣千元 HK\$'000 | 2024 港幣千元 HK\$'000 |
| | | | |
| | | | |
| 226,936 | 1,390,800 | 3,221,752 | 1,387,066 |
| 1,905 | 97 | 1,885 | - |
| - | - | 13,058 | 13,193 |
| | | | |
| 228,841 | 1,390,897 | 3,236,695 | 1,400,259 |

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 2025 and 2024

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 2025 and 2024.

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE
(Continued)

(a) Credit risk (Continued)

集團
The Group

| | | 十二個月 預期 信用損失 | 全期預期信貸虧損 | | | |
|---------------------|--|--|---|-------------------------------------|--|---------------------------------|
| | | Exposure to 12-month expected credit loss | Exposure to lifetime expected credit losses | | | |
| 於2025年3月31日 | As at 31 March 2025 | 第1階段 港幣千元 Stage 1 HK\$'000 | 第2階段 港幣千元 Stage 2 HK\$'000 | 第3階段 港幣千元 Stage 3 HK\$'000 | 簡化方法 港幣千元 Simplified approach HK\$'000 | 合計 港幣千元 Total HK\$'000 |
| 應收賬款* | Accounts receivable* | - | - | - | 11,000 | 11,000 |
| 合約資產 | Contract assets* | - | - | - | 156,004 | 156,004 |
| 按金和其他應收款項 - 正常** | Deposits and other receivables - Normal** | 154,624 | - | - | - | 154,624 |
| 現金、銀行存款及 定期存款 | Cash, bank balances, and fixed deposits | 3,669,558 | - | - | - | 3,669,558 |
| | | 3,824,182 | - | - | 167,004 | 3,991,186 |

| | | 十二個月 預期 信用損失 | 全期預期信貸虧損 | | | |
|---------------------|--|--|---|-------------------------------------|--|---------------------------------|
| | | Exposure to 12-month expected credit loss | Exposure to lifetime expected credit losses | | | |
| 於2024年3月31日 | As at 31 March 2024 | 第1階段 港幣千元 Stage 1 HK\$'000 | 第2階段 港幣千元 Stage 2 HK\$'000 | 第3階段 港幣千元 Stage 3 HK\$'000 | 簡化方法 港幣千元 Simplified approach HK\$'000 | 合計 港幣千元 Total HK\$'000 |
| 應收賬款* | Accounts receivable* | - | - | - | 16,869 | 16,869 |
| 合約資產 | Contract assets* | - | - | - | 113,827 | 113,827 |
| 按金和其他應收款項 - 正常** | Deposits and other receivables - Normal** | 77,726 | - | - | - | 77,726 |
| 現金、銀行存款及 定期存款 | Cash, bank balances, and fixed deposits | 1,860,964 | - | - | - | 1,860,964 |
| | | 1,938,690 | - | - | 130,696 | 2,069,386 |

*就本集團應用減值簡化法的應收賬款和合約資產而言，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」。

於2025年3月31日，集團五大客戶的應收賬款佔應收賬款總額的60%（2024年：51%）。

於2025年3月31日，集團五大客戶的合約資產佔合約資產總額的77%（2024年：71%）。

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 and contract assets 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 2025, 60% (2024: 51%) of the total accounts receivable was due from the Group's five largest customers.

As at 31 March 2025, 77% (2024: 71%) 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 from accounts receivable and contract assets are set out in note 9.

26. 金融風險管理及公允價值 (續)

(a) 信貸風險 (續)

26. FINANCIAL RISK MANAGEMENT AND FAIR VALUE
(Continued)

(a) Credit risk (Continued)

生產力局
The Council

| 於2025年3月31日 | As at 31 March 2025 | 十二個月 預期 信用損失 | 全期預期信貸虧損 | | | |
|---------------------|--|--|---|-------------------------------------|--|---------------------------------|
| | | Exposure to 12-month expected credit loss | 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 港幣千元 Simplified approach HK\$'000 | 合計 港幣千元 Total HK\$'000 |
| 應收賬款* | Accounts receivable* | - | - | - | 10,945 | 10,945 |
| 合約資產 | Contract assets* | - | - | - | 155,886 | 155,886 |
| 應收附屬公司款項 | Amount due from subsidiaries | 2,124 | - | - | - | 2,124 |
| 按金和其他應收款項 - 正常** | Deposits and other receivables - Normal** | 153,171 | - | - | - | 153,171 |
| 現金、銀行存款及 定期存款 | Cash, bank balances, and fixed deposits | 3,634,876 | - | - | - | 3,634,876 |
| | | 3,790,171 | - | - | 166,831 | 3,957,002 |

| 於2024年3月31日 | As at 31 March 2024 | 十二個月 預期 信用損失 | 全期預期信貸虧損 | | | |
|---------------------|--|--|---|-------------------------------------|--|---------------------------------|
| | | Exposure to 12-month expected credit loss | 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 港幣千元 Simplified approach HK\$'000 | 合計 港幣千元 Total HK\$'000 |
| 應收賬款* | Accounts receivable* | - | - | - | 16,533 | 16,533 |
| 合約資產 | Contract assets* | - | - | - | 113,014 | 113,014 |
| 應收附屬公司款項 | Amount due from subsidiaries | 1,761 | - | - | - | 1,761 |
| 按金和其他應收款項 - 正常** | Deposits and other receivables - Normal** | 77,682 | - | - | - | 77,682 |
| 現金、銀行存款及 定期存款 | Cash, bank balances, and fixed deposits | 1,827,001 | - | - | - | 1,827,001 |
| | | 1,906,444 | - | - | 129,547 | 2,035,991 |

*就生產力局應用減值簡化法的應收賬款和合約資產而言，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」。

於2025年3月31日，生產力局五大客戶的應收賬款佔應收賬款總額的60%（2024年：51%）。

於2025年3月31日，生產力局五大客戶的合約資產佔合約資產總額的77%（2024年：71%）。

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。

*For accounts receivable and contract assets 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 2025, 60% (2024: 51%) of the total accounts receivable was due from the Council's five largest customers.

As at 31 March 2025, 77% (2024: 71%) 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 and contract assets are set out in note 9.

26. 金融風險管理及公允價值（續）

(b) 流動資金風險

集團的政策是定期監控流動資金需求，以確保維持充足的現金儲備，應付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)

(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.

| | | 2025 | | | |
|-------------------------|--|---|--|--|--|
| | | 賬面價值 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 |
| 集團 | The Group | | | | |
| 租賃負債（附註14） | Lease liabilities (note 14) | 1,905 | 2,069 | 532 | 1,537 |
| 包括在應付賬款及其他流動 負債之財務負債 | Financial liabilities included in accounts payable and other current liabilities | 3,226,936 | 3,226,936 | 3,226,936 | - |
| | | 3,228,841 | 3,229,005 | 3,227,468 | 1,537 |
| 生產力局 | The Council | | | | |
| 租賃負債（附註14） | Lease liabilities (note 14) | 1,885 | 2,049 | 512 | 1,537 |
| 包括在應付賬款及其他流動 負債之財務負債 | Financial liabilities included in accounts payable and other current liabilities | 3,221,752 | 3,221,752 | 3,221,752 | - |
| 應付附屬公司款項 | Amounts due to subsidiaries | 13,058 | 13,058 | 13,058 | - |
| | | 3,236,695 | 3,236,859 | 3,235,322 | 1,537 |

26. 金融風險管理及公允價值（續）

(b) 流動資金風險（續）

| | | 2024 | | | |
|---------------------------------------|---|---|--|--|--|
| | | 賬面價值 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 |
| 集團 | The Group | | | | |
| 租賃負債（附註14） 包括在應付賬款及 其他流動負債之財務負債 | Lease liabilities (note 14) Financial liabilities included in accounts payable and other current liabilities | 97 | 99 | 79 | 20 |
| | | 1,390,800 | 1,390,800 | 1,390,800 | - |
| | | 1,390,897 | 1,390,899 | 1,390,879 | 20 |
| 生產力局 | The Council | | | | |
| 包括在應付賬款及 其他流動負債之財務負債 | Financial liabilities included in accounts payable and other current liabilities | 1,387,066 | 1,387,066 | 1,387,066 | - |
| 應付附屬公司款項 | Amounts due to subsidiaries | 13,193 | 13,193 | 13,193 | - |
| | | 1,400,259 | 1,400,259 | 1,400,259 | - |

(c) 利率風險

生產力局認為目前並無重大利率風險。

(c) Interest rate risk

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

(d) 外幣風險

生產力局認為目前並無重大外幣風險。

(d) Currency risk

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

(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。

(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. 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：

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:

| | | 2025 港幣千元 HK\$'000 | 2024 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 | 256,647 | 244,373 |
| 政府補助 | Government grant | 507 | 14,304 |
| 來自政府的服務收入（附註a） | Service income from the Government (note a) | 352,886 | 255,256 |
| 來自政府資助項目的收入（附註b） | Service income from government funding schemes (note b) | 219,355 | 172,167 |
| 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 | 767 | 2,503 |
| 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 | 1,511 | 3,269 |

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。

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.